## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **UNITED STATES [2]** | | | | | | | | |
| Number of returns | 120,786,824 | 54,706,837 | 17,808,856 | 21,933,602 | 14,459,037 | 5,806,924 | 4,568,469 | 1,503,099 |
| Number of joint returns | 49,183,653 | 9,221,460 | 6,184,526 | 12,008,179 | 11,403,738 | 5,061,044 | 4,008,128 | 1,296,578 |
| Number with paid preparer's signature | 53,069,786 | 20,842,284 | 7,324,987 | 10,234,166 | 7,403,731 | 3,127,304 | 2,871,838 | 1,265,476 |
| Number of exemptions [3] | 239,907,638 | 78,565,385 | 35,399,115 | 51,107,836 | 40,036,769 | 16,997,280 | 13,396,817 | 4,404,436 |
| Adjusted gross income (AGI) [4] | 4,520,288,987 | 455,394,113 | 439,194,454 | 856,937,581 | 878,679,939 | 496,881,042 | 599,028,668 | 794,173,189 |
| Salaries and wages in AGI: Number | 102,565,725 | 43,439,865 | 15,557,433 | 19,769,920 | 13,194,403 | 5,294,469 | 4,044,319 | 1,265,316 |
| Amount | 3,361,056,621 | 398,950,271 | 356,362,437 | 706,962,305 | 717,493,753 | 396,111,008 | 425,652,082 | 359,524,765 |
| Taxable interest: Number | 66,837,410 | 20,004,449 | 8,946,361 | 14,699,700 | 12,057,608 | 5,312,682 | 4,345,582 | 1,471,028 |
| Amount | 164,928,934 | 29,935,783 | 14,808,908 | 23,624,676 | 23,089,583 | 13,599,899 | 19,974,177 | 39,895,907 |
| Tax-exempt interest: [5] Number | 5,003,107 | 767,138 | 422,224 | 852,829 | 931,165 | 581,837 | 840,861 | 607,053 |
| Amount | 51,766,640 | 3,385,456 | 2,054,833 | 5,381,641 | 6,606,145 | 4,649,407 | 9,040,440 | 20,648,719 |
| Dividends: Number | 27,488,946 | 6,903,821 | 2,857,012 | 5,252,682 | 5,295,981 | 2,919,038 | 3,005,963 | 1,254,449 |
| Amount | 105,475,939 | 10,990,287 | 5,869,423 | 11,317,280 | 13,433,204 | 9,624,255 | 17,449,536 | 36,791,952 |
| Business or profession net income (less loss): Number | 16,925,058 | 6,014,010 | 2,156,529 | 3,400,857 | 2,600,218 | 1,162,245 | 1,143,249 | 447,950 |
| Amount | 181,300,994 | 21,638,339 | 14,128,050 | 25,457,422 | 25,817,114 | 18,260,117 | 37,805,205 | 38,194,748 |
| Number of farm returns | 2,196,447 | 773,691 | 312,189 | 482,897 | 337,450 | 124,257 | 111,600 | 54,363 |
| Net capital gain (less loss) in AGI: Number | 22,013,042 | 5,385,841 | 2,189,543 | 4,061,499 | 4,113,342 | 2,361,344 | 2,673,571 | 1,227,902 |
| Amount | 243,763,080 | 11,044,433 | 4,241,104 | 9,935,997 | 14,699,580 | 12,927,879 | 30,628,848 | 160,285,238 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 5,794,339 | 1,784,297 | 937,539 | 1,221,724 | 957,077 | 421,783 | 363,183 | 108,736 |
| Amount | 46,087,976 | 6,715,597 | 4,742,074 | 7,912,386 | 8,605,843 | 5,448,257 | 7,806,556 | 4,857,263 |
| Pensions and annuities in AGI: Number | 19,019,237 | 6,605,368 | 3,023,074 | 3,927,286 | 2,969,832 | 1,238,868 | 978,840 | 275,969 |
| Amount | 237,631,565 | 45,731,422 | 34,155,561 | 52,638,841 | 48,109,673 | 24,178,386 | 23,661,370 | 9,156,312 |
| Social Security benefits in AGI: Number | 7,410,258 | 202,735 | 1,347,872 | 2,614,443 | 1,771,790 | 679,087 | 584,019 | 210,312 |
| Amount | 53,445,258 | 649,271 | 2,563,767 | 13,539,723 | 17,818,510 | 8,102,238 | 7,646,677 | 3,125,071 |
| Total statutory adjustments: Number | 18,624,703 | 6,092,008 | 2,607,420 | 3,947,865 | 2,629,223 | 1,225,718 | 1,404,347 | 718,122 |
| Amount | 43,510,545 | 5,838,396 | 4,006,458 | 7,138,560 | 6,307,570 | 4,177,969 | 8,197,300 | 7,844,291 |
| Self-employment retirement plans: [6] Number | 1,131,484 | 47,272 | 54,277 | 144,777 | 218,719 | 167,428 | 306,149 | 192,862 |
| Amount | 9,392,831 | 102,858 | 146,726 | 505,845 | 957,953 | 1,016,168 | 3,188,404 | 3,474,875 |
| Total itemized deductions: [7] Number | 35,509,843 | 3,062,150 | 3,374,871 | 8,779,329 | 9,763,063 | 4,926,272 | 4,203,069 | 1,401,089 |
| Amount | 583,163,413 | 39,369,252 | 34,968,323 | 98,231,842 | 131,423,177 | 83,843,607 | 99,907,932 | 95,419,282 |
| Medical and dental expense: Number | 5,665,534 | 1,691,541 | 1,130,741 | 1,593,839 | 852,048 | 248,936 | 131,847 | 16,582 |
| Amount | 33,598,656 | 13,087,180 | 5,622,525 | 6,889,809 | 4,177,344 | 1,669,451 | 1,540,272 | 612,077 |
| Taxes paid: Number | 35,238,751 | 2,899,692 | 3,332,733 | 8,746,686 | 9,749,008 | 4,917,541 | 4,193,782 | 1,399,309 |
| Amount | 205,900,951 | 7,134,503 | 7,572,739 | 26,966,403 | 42,995,780 | 30,035,919 | 39,901,324 | 51,294,282 |
| Interest paid: Number | 29,953,795 | 2,019,021 | 2,625,273 | 7,473,355 | 8,680,378 | 4,375,585 | 3,616,865 | 1,163,318 |
| Amount | 236,594,754 | 14,194,593 | 14,507,984 | 44,112,062 | 58,642,108 | 35,775,493 | 40,295,176 | 29,067,338 |
| Contributions: Number | 31,596,952 | 2,082,033 | 2,783,555 | 7,685,220 | 8,989,517 | 4,679,160 | 4,024,755 | 1,352,712 |
| Amount | 85,245,532 | 2,569,056 | 3,859,529 | 11,608,847 | 16,329,224 | 10,904,688 | 13,997,243 | 25,976,945 |
| Taxable income: Number | 96,766,112 | 31,161,489 | 17,467,548 | 21,832,162 | 14,438,089 | 5,801,371 | 4,563,987 | 1,501,466 |
| Amount | 3,081,262,307 | 146,302,725 | 239,652,581 | 553,279,510 | 616,248,377 | 364,432,574 | 463,700,854 | 697,645,686 |
| Total tax credits: [8] Number | 8,322,887 | 1,172,250 | 1,137,531 | 1,932,334 | 1,836,874 | 881,668 | 860,378 | 501,852 |
| Amount | 7,594,395 | 338,506 | 511,569 | 895,011 | 922,726 | 525,458 | 950,177 | 3,450,948 |
| Child care credit: Number | 5,696,793 | 723,606 | 954,090 | 1,558,196 | 1,425,001 | 595,585 | 371,774 | 68,541 |
| Amount | 2,475,289 | 270,755 | 436,526 | 657,697 | 630,692 | 272,607 | 171,189 | 35,823 |
| Earned income credit: [9] Number | 19,404,581 | 16,181,261 | 3,223,320 | -- | -- | -- | -- | -- |
| Amount | 28,318,296 | 25,955,487 | 2,362,809 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 15,214,610 | 14,233,667 | 980,943 | -- | -- | -- | -- | -- |
| Amount | 22,672,280 | 22,003,281 | 668,999 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 96,250,777 | 30,739,435 | 17,398,676 | 21,809,291 | 14,435,263 | 5,801,453 | 4,564,648 | 1,502,011 |
| Amount | 661,957,933 | 21,937,372 | 35,538,426 | 88,034,505 | 106,333,639 | 73,226,075 | 109,007,331 | 227,880,584 |
| Total tax liability: [12] Number | 99,799,777 | 34,122,220 | 17,517,814 | 21,845,500 | 14,442,472 | 5,803,327 | 4,565,999 | 1,502,445 |
| Amount | 693,528,518 | 27,463,908 | 38,484,239 | 93,406,988 | 111,584,774 | 76,430,749 | 114,079,900 | 232,077,960 |
| Tax due at time of filing: [13] Number | 30,215,362 | 9,097,254 | 4,172,674 | 6,429,911 | 4,942,174 | 2,536,309 | 2,201,503 | 835,537 |
| Amount | 84,555,476 | 4,616,136 | 3,812,976 | 8,448,185 | 9,907,601 | 7,667,037 | 13,690,409 | 36,413,134 |
| Overpayments: [14] Number | 83,992,491 | 41,559,948 | 13,162,159 | 14,890,036 | 9,026,081 | 3,003,169 | 1,979,605 | 371,493 |
| Amount | 112,409,192 | 43,877,726 | 13,109,830 | 19,286,412 | 16,415,569 | 7,137,336 | 7,502,595 | 5,079,723 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **ALABAMA** | | | | | | | | |
| Number of returns | 1,843,993 | 936,975 | 269,602 | 312,048 | 192,973 | 69,480 | 46,987 | 15,928 |
| Number of joint returns | 773,830 | 167,131 | 112,286 | 206,894 | 166,653 | 63,926 | 42,779 | 14,161 |
| Number with paid preparer's signature | 943,197 | 427,958 | 137,055 | 177,013 | 113,940 | 41,110 | 31,857 | 14,264 |
| Number of exemptions [3] | 3,825,664 | 1,526,309 | 583,469 | 776,038 | 548,490 | 205,425 | 138,084 | 47,849 |
| Adjusted gross income (AGI) [4] | 58,948,033 | 8,697,943 | 6,621,208 | 12,155,912 | 11,698,160 | 5,927,081 | 6,115,532 | 7,732,197 |
| Salaries and wages in AGI: Number | 1,613,411 | 791,712 | 240,278 | 285,134 | 177,843 | 63,689 | 41,413 | 13,342 |
| Amount | 44,967,720 | 7,392,646 | 5,537,718 | 10,252,591 | 9,713,068 | 4,713,431 | 4,118,520 | 3,239,746 |
| Taxable interest: Number | 826,120 | 246,878 | 112,762 | 189,494 | 154,617 | 62,479 | 44,291 | 15,599 |
| Amount | 1,939,273 | 375,570 | 194,218 | 300,219 | 286,520 | 166,505 | 228,254 | 387,988 |
| Tax-exempt interest: [5] Number | 43,312 | 6,227 | 3,411 | 7,263 | 8,275 | 5,331 | 7,150 | 5,655 |
| Amount | 444,731 | 27,240 | 17,041 | 44,957 | 59,747 | 42,068 | 79,227 | 174,452 |
| Dividends: Number | 288,302 | 65,762 | 29,232 | 56,669 | 60,915 | 32,875 | 29,841 | 13,008 |
| Amount | 976,723 | 90,570 | 50,026 | 101,629 | 128,125 | 95,291 | 172,511 | 338,571 |
| Business or profession net income (less loss): Number | 239,171 | 95,152 | 32,644 | 48,007 | 33,067 | 13,461 | 11,912 | 4,928 |
| Amount | 2,031,534 | 309,031 | 161,577 | 274,074 | 264,690 | 185,636 | 408,224 | 428,304 |
| Number of farm returns | 53,104 | 16,569 | 7,207 | 12,267 | 9,461 | 3,463 | 2,679 | 1,458 |
| Net capital gain (less loss) in AGI: Number | 219,982 | 50,087 | 21,755 | 41,302 | 43,414 | 24,544 | 26,036 | 12,844 |
| Amount | 2,423,844 | 98,690 | 50,388 | 112,288 | 166,480 | 152,067 | 339,384 | 1,504,546 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 68,074 | 21,196 | 11,055 | 14,780 | 11,369 | 4,845 | 3,764 | 1,065 |
| Amount | 481,905 | 77,126 | 53,722 | 90,843 | 95,654 | 55,402 | 71,013 | 38,146 |
| Pensions and annuities in AGI: Number | 284,310 | 100,784 | 46,998 | 60,449 | 43,517 | 17,235 | 12,058 | 3,269 |
| Amount | 3,562,862 | 724,623 | 544,754 | 826,934 | 732,113 | 352,380 | 296,631 | 85,429 |
| Social Security benefits in AGI: Number | 93,651 | 2,311 | 16,760 | 35,027 | 22,496 | 8,270 | 6,576 | 2,211 |
| Amount | 725,768 | 7,762 | 117,611 | 164,823 | 218,631 | 100,208 | 84,764 | 31,970 |
| Total statutory adjustments: Number | 248,330 | 90,385 | 35,214 | 51,611 | 32,581 | 14,429 | 15,638 | 8,472 |
| Amount | 472,315 | 72,153 | 47,834 | 80,692 | 67,462 | 42,218 | 82,809 | 79,147 |
| Self-employment retirement plans: [6] Number | 8,782 | 322 | 370 | 1,029 | 1,538 | 1,263 | 2,474 | 1,786 |
| Amount | 78,014 | 716 | 916 | 3,178 | 6,482 | 7,456 | 27,553 | 31,713 |
| Total itemized deductions: [7] Number | 443,569 | 41,225 | 49,728 | 116,048 | 122,879 | 56,765 | 42,018 | 14,906 |
| Amount | 6,042,782 | 453,424 | 467,775 | 1,208,377 | 1,469,884 | 841,317 | 846,638 | 755,368 |
| Medical and dental expense: Number | 106,924 | 29,652 | 24,928 | 33,601 | 14,337 | 3,084 | 1,203 | 119 |
| Amount | 418,175 | 143,149 | 87,793 | 105,610 | 50,539 | 16,157 | 11,832 | 3,095 |
| Taxes paid: Number | 443,486 | 39,567 | 49,843 | 116,746 | 123,374 | 56,909 | 42,116 | 14,931 |
| Amount | 1,462,841 | 95,028 | 61,844 | 212,669 | 337,724 | 217,368 | 245,027 | 293,181 |
| Interest paid: Number | 379,354 | 26,992 | 38,763 | 100,484 | 112,447 | 51,814 | 36,769 | 12,085 |
| Amount | 2,376,955 | 125,351 | 168,126 | 500,489 | 637,104 | 354,116 | 341,253 | 250,517 |
| Contributions: Number | 408,417 | 32,419 | 43,958 | 106,148 | 116,225 | 54,601 | 40,557 | 14,509 |
| Amount | 1,397,902 | 54,551 | 85,276 | 233,922 | 316,378 | 191,956 | 208,269 | 307,550 |
| Taxable income: Number | 1,395,629 | 493,179 | 266,108 | 311,211 | 192,821 | 69,448 | 46,952 | 15,910 |
| Amount | 38,122,716 | 2,223,166 | 3,435,930 | 7,772,757 | 8,375,696 | 4,479,628 | 4,891,196 | 6,944,343 |
| Total tax credits: [8] Number | 123,961 | 24,125 | 20,291 | 31,493 | 25,832 | 10,051 | 7,704 | 4,465 |
| Amount | 64,676 | 7,857 | 9,057 | 13,031 | 11,297 | 4,778 | 5,190 | 13,465 |
| Child care credit: Number | 100,288 | 18,852 | 18,685 | 28,178 | 22,420 | 7,618 | 3,866 | 669 |
| Amount | 40,878 | 6,984 | 8,365 | 10,958 | 9,307 | 3,239 | 1,680 | 345 |
| Earned income credit: [9] Number | 455,700 | 390,306 | 65,394 | -- | -- | -- | -- | -- |
| Amount | 746,148 | 697,678 | 48,470 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 377,744 | 357,866 | 19,878 | -- | -- | -- | -- | -- |
| Amount | 624,067 | 610,779 | 13,288 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 1,384,531 | 483,186 | 265,137 | 311,080 | 192,818 | 69,442 | 46,955 | 15,913 |
| Amount | 7,770,723 | 328,869 | 507,541 | 1,206,555 | 1,421,951 | 902,003 | 1,155,655 | 2,248,147 |
| Total tax liability: Number | 1,443,250 | 540,360 | 266,334 | 311,339 | 192,875 | 69,459 | 46,964 | 15,919 |
| Amount | 8,148,604 | 408,249 | 546,130 | 1,272,475 | 1,482,187 | 936,918 | 1,211,043 | 2,291,601 |
| Tax due at time of filing: [13] Number | 390,435 | 113,811 | 56,375 | 85,791 | 66,186 | 33,335 | 25,366 | 9,571 |
| Amount | 942,938 | 56,143 | 49,449 | 104,246 | 124,324 | 98,433 | 167,187 | 343,157 |
| Overpayments: [14] Number | 1,381,742 | 777,780 | 208,110 | 219,721 | 121,619 | 33,424 | 17,702 | 3,386 |
| Amount | 1,961,030 | 1,057,709 | 243,642 | 274,572 | 205,793 | 71,145 | 61,953 | 46,216 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **ALASKA** | | | | | | | | |
| Number of returns | 349,245 | 181,110 | 37,065 | 52,693 | 41,149 | 20,070 | 14,487 | 2,671 |
| Number of joint returns | 113,378 | 13,614 | 11,797 | 24,904 | 30,153 | 17,588 | 12,996 | 2,326 |
| Number with paid preparer's signature | 124,542 | 50,681 | 12,185 | 20,661 | 19,599 | 10,354 | 8,783 | 2,279 |
| Number of exemptions [3] | 557,716 | 135,353 | 74,395 | 121,262 | 114,795 | 60,468 | 43,700 | 7,743 |
| Adjusted gross income (AGI) [4] | 11,152,097 | 973,235 | 917,954 | 2,074,286 | 2,519,578 | 1,721,576 | 1,844,456 | 1,101,012 |
| Salaries and wages in AGI: Number | 242,808 | 89,860 | 33,035 | 47,895 | 37,854 | 18,788 | 13,207 | 2,169 |
| Amount | 8,246,748 | 728,705 | 728,083 | 1,670,933 | 2,013,823 | 1,378,110 | 1,315,540 | 411,555 |
| Taxable interest: Number | 177,784 | 61,200 | 17,654 | 33,105 | 32,104 | 17,608 | 13,505 | 2,608 |
| Amount | 282,692 | 33,016 | 16,514 | 37,228 | 48,253 | 34,648 | 51,684 | 61,347 |
| Tax-exempt interest: [5] Number | 8,405 | 1,363 | 531 | 1,231 | 1,647 | 1,208 | 1,692 | 733 |
| Amount | 54,284 | 3,027 | 1,862 | 5,686 | 7,551 | 5,827 | 12,695 | 17,634 |
| Dividends: Number | 82,428 | 28,668 | 7,098 | 13,579 | 13,789 | 8,641 | 8,537 | 2,116 |
| Amount | 186,029 | 25,879 | 10,395 | 21,535 | 26,237 | 19,656 | 33,706 | 48,620 |
| Business or profession net income (less loss): Number | 55,875 | 17,070 | 6,626 | 11,135 | 10,478 | 5,236 | 4,268 | 1,062 |
| Amount | 562,883 | 25,143 | 41,849 | 77,277 | 93,731 | 66,303 | 136,370 | 122,210 |
| Number of farm returns | 1,340 | 272 | 119 | 216 | 274 | 184 | 219 | 56 |
| Net capital gain (less loss) in AGI: Number | 56,759 | 15,715 | 4,016 | 9,008 | 10,880 | 7,329 | 7,708 | 2,103 |
| Amount | 395,047 | 20,821 | 7,770 | 22,218 | 36,398 | 37,288 | 86,372 | 184,182 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 7,623 | 1,238 | 913 | 1,720 | 1,827 | 1,001 | 783 | 141 |
| Amount | 73,947 | 5,017 | 5,072 | 11,485 | 16,750 | 12,646 | 17,655 | 5,322 |
| Pensions and annuities in AGI: Number | 37,820 | 7,027 | 4,560 | 8,408 | 8,699 | 4,810 | 3,743 | 573 |
| Amount | 608,046 | 46,928 | 51,942 | 126,810 | 161,676 | 103,850 | 97,849 | 18,990 |
| Social Security benefits in AGI: Number | 12,382 | 357 | 1,650 | 3,994 | 3,448 | 1,504 | 1,121 | 308 |
| Amount | 86,570 | 1,206 | 2,888 | 19,641 | 31,255 | 14,929 | 12,538 | 4,113 |
| Total statutory adjustments: Number | 53,404 | 15,393 | 7,219 | 11,460 | 9,190 | 4,475 | 4,230 | 1,437 |
| Amount | 122,465 | 14,083 | 11,153 | 21,005 | 21,473 | 14,352 | 25,175 | 15,224 |
| Self-employment retirement plans: [8] Number | 3,747 | 168 | 190 | 481 | 859 | 661 | 999 | 389 |
| Amount | 27,861 | 361 | 461 | 1,711 | 3,751 | 3,922 | 10,688 | 6,968 |
| Total itemized deductions: [7] Number | 71,979 | 4,242 | 4,605 | 15,151 | 21,067 | 13,899 | 11,216 | 1,799 |
| Amount | 956,358 | 46,068 | 46,350 | 161,327 | 258,731 | 197,187 | 191,269 | 55,427 |
| Medical and dental expense: Number | 8,863 | 2,177 | 1,376 | 2,468 | 1,836 | 686 | 302 | 18 |
| Amount | 40,654 | 11,206 | 6,161 | 9,834 | 7,490 | 3,298 | 2,157 | 507 |
| Taxes paid: Number | 68,678 | 3,502 | 4,197 | 14,249 | 20,297 | 13,589 | 11,063 | 1,781 |
| Amount | 158,694 | 6,113 | 6,716 | 25,247 | 42,221 | 32,871 | 34,180 | 11,346 |
| Interest paid: Number | 66,372 | 3,214 | 3,970 | 13,777 | 19,822 | 13,271 | 10,678 | 1,640 |
| Amount | 541,765 | 20,047 | 23,751 | 91,251 | 151,938 | 115,705 | 109,887 | 29,185 |
| Contributions: Number | 60,131 | 2,416 | 3,343 | 11,932 | 17,829 | 12,458 | 10,440 | 1,713 |
| Amount | 157,012 | 3,388 | 5,497 | 21,106 | 37,655 | 30,397 | 35,717 | 23,253 |
| Taxable income: Number | 312,286 | 145,024 | 36,406 | 52,539 | 41,106 | 20,059 | 14,481 | 2,671 |
| Amount | 8,035,721 | 386,591 | 519,848 | 1,400,336 | 1,847,427 | 1,331,659 | 1,520,868 | 1,028,993 |
| Total tax credits: [8] Number | 20,152 | 2,431 | 2,168 | 4,345 | 4,726 | 3,013 | 2,551 | 918 |
| Amount | 17,099 | 414 | 767 | 1,795 | 2,004 | 1,490 | 1,658 | 8,971 |
| Child care credit: Number | 14,039 | 1,100 | 1,916 | 3,628 | 3,712 | 2,204 | 1,299 | 180 |
| Amount | 6,054 | 318 | 710 | 1,552 | 1,688 | 1,058 | 631 | 97 |
| Earned income credit: [9] Number | 29,163 | 23,616 | 5,547 | -- | -- | -- | -- | -- |
| Amount | 35,172 | 31,212 | 3,960 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 21,122 | 19,647 | 1,475 | -- | -- | -- | -- | -- |
| Amount | 25,448 | 24,522 | 926 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 314,926 | 147,590 | 36,480 | 52,537 | 41,109 | 20,059 | 14,480 | 2,671 |
| Amount | 1,651,046 | 59,012 | 77,782 | 229,625 | 330,627 | 273,064 | 359,545 | 321,392 |
| Total tax liability: [12] Number | 319,966 | 152,382 | 36,662 | 52,589 | 41,116 | 20,064 | 14,482 | 2,671 |
| Amount | 1,749,086 | 71,197 | 86,734 | 246,750 | 350,321 | 285,430 | 377,967 | 330,687 |
| Tax due at time of filing: [13] Number | 160,091 | 96,655 | 10,504 | 17,971 | 16,176 | 9,538 | 7,789 | 1,458 |
| Amount | 222,949 | 20,338 | 12,238 | 28,375 | 36,794 | 29,598 | 47,430 | 48,175 |
| Overpayments: [14] Number | 172,140 | 73,854 | 25,595 | 33,283 | 23,581 | 9,691 | 5,575 | 561 |
| Amount | 226,932 | 64,327 | 24,587 | 44,196 | 45,500 | 22,323 | 18,701 | 7,300 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **ARIZONA** | | | | | | | | |
| Number of returns | 1,909,634 | 883,178 | 297,234 | 342,856 | 217,142 | 84,042 | 64,867 | 20,315 |
| Number of joint returns | 803,722 | 169,698 | 112,402 | 197,677 | 175,802 | 73,742 | 56,872 | 17,529 |
| Number with paid preparer's signature | 794,278 | 305,014 | 112,835 | 155,775 | 112,142 | 47,571 | 43,422 | 17,519 |
| Number of exemptions [3] | 3,954,662 | 1,409,164 | 622,153 | 827,079 | 607,468 | 242,751 | 186,859 | 59,188 |
| Adjusted gross income (AGI) [4] | 68,177,965 | 7,693,382 | 7,314,892 | 13,353,621 | 13,184,888 | 7,180,310 | 8,494,673 | 10,756,201 |
| Salaries and wages in AGI: Number | 1,604,951 | 714,536 | 255,209 | 298,935 | 190,752 | 73,766 | 55,057 | 16,696 |
| Amount | 48,908,952 | 6,908,114 | 5,847,600 | 10,579,871 | 10,194,285 | 5,380,050 | 5,649,398 | 4,349,635 |
| Taxable interest: Number | 965,027 | 283,404 | 138,187 | 214,744 | 173,275 | 75,019 | 60,606 | 19,792 |
| Amount | 2,503,085 | 437,398 | 237,663 | 375,813 | 373,730 | 216,926 | 324,964 | 536,592 |
| Tax-exempt interest: [5] Number | 94,581 | 16,414 | 9,909 | 18,698 | 18,742 | 10,363 | 12,764 | 7,691 |
| Amount | 865,707 | 75,652 | 55,260 | 129,118 | 145,104 | 90,341 | 159,184 | 211,047 |
| Dividends: Number | 425,956 | 110,795 | 49,960 | 84,577 | 80,455 | 42,163 | 41,777 | 16,229 |
| Amount | 1,661,324 | 204,683 | 118,491 | 220,435 | 249,027 | 159,569 | 262,991 | 446,128 |
| Business or profession net income (less loss): Number | 261,724 | 94,557 | 34,771 | 53,578 | 40,037 | 17,206 | 15,983 | 5,592 |
| Amount | 2,487,741 | 294,347 | 211,470 | 385,274 | 383,681 | 269,141 | 512,549 | 431,278 |
| Number of farm returns | 8,795 | 2,776 | 1,022 | 1,748 | 1,338 | 648 | 765 | 498 |
| Net capital gain (less loss) in AGI: Number | 368,734 | 94,155 | 42,034 | 71,803 | 68,090 | 36,695 | 39,356 | 16,601 |
| Amount | 4,051,237 | 119,577 | 74,952 | 185,823 | 289,092 | 246,684 | 541,155 | 2,593,952 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 102,653 | 30,718 | 17,107 | 22,276 | 17,726 | 7,384 | 5,957 | 1,485 |
| Amount | 887,467 | 124,369 | 91,570 | 159,169 | 175,733 | 110,156 | 149,500 | 76,970 |
| Pensions and annuities in AGI: Number | 334,705 | 111,076 | 55,358 | 72,133 | 54,267 | 21,524 | 16,257 | 4,090 |
| Amount | 4,510,725 | 803,760 | 653,809 | 1,044,957 | 977,100 | 466,010 | 428,125 | 136,964 |
| Social Security benefits in AGI: Number | 137,992 | 3,813 | 24,865 | 49,161 | 34,015 | 12,592 | 10,364 | 3,182 |
| Amount | 986,704 | 11,947 | 46,601 | 257,133 | 346,283 | 149,943 | 130,990 | 43,807 |
| Total statutory adjustments: Number | 286,277 | 92,797 | 42,319 | 62,121 | 41,106 | 18,602 | 20,220 | 9,112 |
| Amount | 651,218 | 94,154 | 67,843 | 117,172 | 104,259 | 66,203 | 116,173 | 85,416 |
| Self-employment retirement plans: [8] Number | 14,900 | 791 | 888 | 2,203 | 3,112 | 2,247 | 3,817 | 1,842 |
| Amount | 119,048 | 1,654 | 2,481 | 8,175 | 14,447 | 14,542 | 42,792 | 34,957 |
| Total itemized deductions: [7] Number | 598,287 | 62,121 | 66,869 | 157,727 | 158,474 | 73,325 | 60,292 | 19,479 |
| Amount | 8,914,915 | 695,413 | 659,209 | 1,713,282 | 2,094,743 | 1,223,322 | 1,383,185 | 1,145,762 |
| Medical and dental expense: Number | 129,030 | 40,133 | 26,070 | 35,944 | 19,051 | 5,130 | 2,461 | 241 |
| Amount | 586,413 | 221,860 | 95,063 | 128,903 | 82,077 | 29,352 | 22,851 | 6,305 |
| Taxes paid: Number | 596,386 | 60,152 | 66,654 | 157,819 | 158,595 | 73,356 | 60,318 | 19,492 |
| Amount | 2,520,289 | 89,321 | 109,224 | 360,053 | 532,807 | 356,712 | 469,089 | 603,083 |
| Interest paid: Number | 535,030 | 48,136 | 57,347 | 142,757 | 147,633 | 68,106 | 54,269 | 16,782 |
| Amount | 4,108,607 | 284,368 | 314,371 | 862,753 | 1,047,129 | 578,076 | 610,819 | 411,093 |
| Contributions: Number | 533,307 | 44,961 | 56,324 | 139,437 | 146,713 | 69,606 | 57,586 | 18,680 |
| Amount | 1,219,753 | 51,346 | 70,397 | 195,769 | 258,686 | 161,783 | 202,784 | 278,986 |
| Taxable income: Number | 1,517,826 | 500,523 | 290,298 | 341,163 | 216,800 | 83,956 | 64,797 | 20,289 |
| Amount | 45,399,201 | 2,440,381 | 3,858,540 | 8,460,800 | 9,178,047 | 5,271,688 | 6,616,905 | 9,572,840 |
| Total tax credits: [8] Number | 132,143 | 18,724 | 19,382 | 32,889 | 29,973 | 13,278 | 11,946 | 5,951 |
| Amount | 88,062 | 5,447 | 8,335 | 15,007 | 14,898 | 7,422 | 9,715 | 27,238 |
| Child care credit: Number | 89,511 | 11,732 | 15,294 | 25,215 | 22,531 | 8,684 | 5,095 | 960 |
| Amount | 37,547 | 4,245 | 6,543 | 10,390 | 9,858 | 3,802 | 2,227 | 482 |
| Earned income credit: [9] Number | 340,744 | 282,038 | 58,706 | -- | -- | -- | -- | -- |
| Amount | 512,802 | 468,350 | 44,452 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 271,474 | 251,216 | 20,258 | -- | -- | -- | -- | -- |
| Amount | 419,759 | 405,328 | 14,432 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 1,510,139 | 494,174 | 289,233 | 340,886 | 216,780 | 83,951 | 64,811 | 20,304 |
| Amount | 9,530,441 | 364,706 | 571,495 | 1,334,652 | 1,568,878 | 1,057,410 | 1,558,910 | 3,074,390 |
| Total tax liability: [12] Number | 1,562,421 | 543,720 | 291,272 | 341,409 | 216,895 | 83,982 | 64,834 | 20,309 |
| Amount | 9,963,802 | 442,589 | 614,839 | 1,413,858 | 1,645,248 | 1,103,358 | 1,625,797 | 3,118,113 |
| Tax due at time of filing: [13] Number | 525,951 | 147,524 | 79,160 | 120,168 | 89,370 | 43,232 | 34,668 | 11,829 |
| Amount | 1,409,278 | 69,277 | 65,591 | 153,143 | 174,784 | 133,802 | 227,551 | 585,131 |
| Overpayments: [14] Number | 1,280,435 | 672,422 | 209,960 | 212,026 | 119,658 | 36,724 | 24,802 | 4,843 |
| Amount | 1,625,990 | 745,378 | 199,436 | 248,139 | 194,294 | 82,774 | 95,216 | 60,752 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **ARKANSAS** | | | | | | | | |
| Number of returns | 1,066,104 | 558,007 | 166,186 | 183,331 | 98,053 | 31,055 | 21,935 | 7,537 |
| Number of joint returns | 488,033 | 129,136 | 81,830 | 134,653 | 87,305 | 28,599 | 19,810 | 6,700 |
| Number with paid preparer's signature | 590,672 | 285,829 | 92,313 | 108,522 | 60,303 | 20,095 | 16,736 | 6,874 |
| Number of exemptions [3] | 2,222,393 | 928,403 | 369,121 | 471,876 | 278,296 | 89,932 | 62,991 | 21,774 |
| Adjusted gross income (AGI) [4] | 31,216,296 | 5,087,613 | 4,078,123 | 7,118,386 | 5,904,763 | 2,645,460 | 2,888,877 | 3,493,074 |
| Salaries and wages in AGI: Number | 911,052 | 460,607 | 145,504 | 164,858 | 88,008 | 27,344 | 18,410 | 6,321 |
| Amount | 23,199,485 | 4,327,334 | 3,310,406 | 5,839,114 | 4,661,937 | 1,932,396 | 1,713,740 | 1,414,558 |
| Taxable interest: Number | 475,758 | 160,122 | 72,288 | 110,131 | 77,448 | 27,731 | 20,672 | 7,366 |
| Amount | 1,230,125 | 274,608 | 145,126 | 207,906 | 177,136 | 92,992 | 127,716 | 204,642 |
| Tax-exempt interest: [5] Number | 27,193 | 4,522 | 2,776 | 5,304 | 5,169 | 2,878 | 3,890 | 2,654 |
| Amount | 231,478 | 17,576 | 13,755 | 32,296 | 37,230 | 22,621 | 44,900 | 63,101 |
| Dividends: Number | 181,025 | 49,047 | 23,109 | 39,223 | 33,681 | 15,410 | 14,465 | 6,090 |
| Amount | 678,578 | 61,509 | 35,810 | 64,369 | 71,115 | 46,273 | 80,923 | 318,579 |
| Business or profession net income (less loss): Number | 161,683 | 70,099 | 24,318 | 32,302 | 18,843 | 6,876 | 6,508 | 2,737 |
| Amount | 1,239,005 | 229,363 | 133,395 | 204,179 | 170,636 | 108,882 | 219,293 | 173,257 |
| Number of farm returns | 52,036 | 20,977 | 8,106 | 11,408 | 6,528 | 2,151 | 1,963 | 903 |
| Net capital gain (less loss) in AGI: Number | 155,152 | 43,938 | 19,986 | 32,483 | 27,049 | 12,697 | 13,000 | 5,999 |
| Amount | 1,107,449 | 74,013 | 44,094 | 92,107 | 120,581 | 89,178 | 186,201 | 501,274 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 47,747 | 16,353 | 8,565 | 10,340 | 7,088 | 2,688 | 2,122 | 591 |
| Amount | 345,750 | 60,523 | 43,540 | 68,175 | 67,930 | 38,162 | 43,836 | 23,583 |
| Pensions and annuities in AGI: Number | 157,509 | 60,272 | 28,498 | 34,002 | 21,591 | 7,118 | 4,762 | 1,266 |
| Amount | 1,818,374 | 412,133 | 313,977 | 445,642 | 354,833 | 143,460 | 114,444 | 33,883 |
| Social Security benefits in AGI: Number | 59,610 | 1,541 | 11,298 | 23,424 | 13,774 | 4,634 | 3,756 | 1,183 |
| Amount | 390,872 | 5,353 | 18,391 | 111,066 | 135,684 | 54,817 | 48,304 | 17,257 |
| Total statutory adjustments: Number | 168,345 | 66,443 | 25,926 | 34,924 | 19,548 | 8,201 | 9,134 | 4,169 |
| Amount | 282,083 | 49,582 | 32,807 | 53,855 | 41,029 | 26,125 | 46,938 | 31,749 |
| Self-employment retirement plans: [6] Number | 4,495 | 195 | 258 | 604 | 841 | 664 | 1,270 | 663 |
| Amount | 35,522 | 414 | 604 | 1,983 | 3,622 | 4,166 | 13,495 | 11,238 |
| Total itemized deductions: [7] Number | 213,145 | 21,104 | 22,918 | 55,826 | 60,053 | 25,886 | 20,138 | 7,220 |
| Amount | 3,034,035 | 277,683 | 215,844 | 570,913 | 709,245 | 388,403 | 427,212 | 444,735 |
| Medical and dental expense: Number | 48,548 | 14,911 | 10,271 | 14,053 | 6,844 | 1,662 | 740 | 67 |
| Amount | 251,286 | 107,879 | 45,475 | 52,613 | 27,661 | 8,515 | 6,990 | 2,154 |
| Taxes paid: Number | 212,477 | 20,058 | 22,860 | 56,063 | 60,212 | 25,919 | 20,142 | 7,223 |
| Amount | 937,798 | 23,717 | 33,987 | 130,779 | 218,502 | 138,160 | 175,791 | 216,860 |
| Interest paid: Number | 173,475 | 13,094 | 16,919 | 46,888 | 52,876 | 22,291 | 16,020 | 5,387 |
| Amount | 1,020,817 | 101,496 | 69,532 | 209,339 | 265,554 | 134,644 | 134,996 | 105,257 |
| Contributions: Number | 183,607 | 14,780 | 18,173 | 47,099 | 53,669 | 24,077 | 18,907 | 6,902 |
| Amount | 661,119 | 28,004 | 38,611 | 106,838 | 141,436 | 80,303 | 94,739 | 171,190 |
| Taxable income: Number | 798,651 | 293,303 | 163,990 | 182,913 | 97,971 | 31,032 | 21,917 | 7,525 |
| Amount | 19,546,986 | 1,349,804 | 2,098,279 | 4,540,359 | 4,236,577 | 1,995,044 | 2,293,264 | 3,033,659 |
| Total tax credits: [8] Number | 62,854 | 11,200 | 10,745 | 19,032 | 12,778 | 4,108 | 3,284 | 1,707 |
| Amount | 35,012 | 3,224 | 3,956 | 6,933 | 5,279 | 1,915 | 2,509 | 11,194 |
| Child care credit: Number | 51,342 | 8,411 | 9,757 | 17,466 | 10,993 | 2,979 | 1,462 | 274 |
| Amount | 18,905 | 2,799 | 3,699 | 6,336 | 4,243 | 1,142 | 558 | 127 |
| Earned income credit: [9] Number | 254,655 | 214,470 | 40,185 | -- | -- | -- | -- | -- |
| Amount | 404,698 | 374,460 | 30,237 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 205,829 | 193,750 | 12,079 | -- | -- | -- | -- | -- |
| Amount | 330,595 | 322,418 | 8,177 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 793,823 | 288,998 | 163,554 | 182,840 | 97,951 | 31,034 | 21,918 | 7,528 |
| Amount | 3,851,470 | 200,809 | 311,546 | 700,673 | 713,871 | 402,111 | 542,988 | 979,470 |
| Total tax liability: [12] Number | 836,082 | 330,296 | 164,302 | 182,984 | 97,992 | 31,044 | 21,929 | 7,535 |
| Amount | 4,109,121 | 258,755 | 341,740 | 750,290 | 755,302 | 426,498 | 578,637 | 997,900 |
| Tax due at time of filing: [13] Number | 243,936 | 76,981 | 39,666 | 57,648 | 37,723 | 15,867 | 11,829 | 4,222 |
| Amount | 580,933 | 39,626 | 37,887 | 79,934 | 86,969 | 65,825 | 114,158 | 156,531 |
| Overpayments: [14] Number | 770,430 | 447,088 | 122,342 | 120,744 | 56,890 | 13,537 | 7,892 | 1,937 |
| Amount | 1,020,597 | 562,512 | 129,739 | 141,121 | 92,730 | 30,423 | 34,810 | 29,262 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **CALIFORNIA** | | | | | | | | |
| Number of returns | 13,488,180 | 6,000,354 | 1,894,592 | 2,395,148 | 1,603,108 | 743,024 | 647,686 | 204,268 |
| Number of joint returns | 5,311,612 | 1,111,011 | 648,154 | 1,107,541 | 1,115,482 | 609,967 | 549,053 | 170,404 |
| Number with paid preparer's signature | 6,689,608 | 2,603,852 | 869,022 | 1,219,379 | 929,242 | 457,184 | 437,823 | 173,106 |
| Number of exemptions [3] | 28,037,263 | 9,813,883 | 3,994,973 | 5,463,703 | 4,237,365 | 2,111,392 | 1,841,978 | 573,969 |
| Adjusted gross income (AGI) [4] | 540,864,452 | 43,540,260 | 46,808,122 | 93,492,413 | 97,756,378 | 63,784,897 | 85,154,174 | 110,328,207 |
| Salaries and wages in AGI: Number | 11,233,207 | 4,687,162 | 1,617,356 | 2,105,271 | 1,424,989 | 666,660 | 565,295 | 166,474 |
| Amount | 399,727,422 | 44,135,711 | 37,646,989 | 76,251,253 | 78,396,278 | 50,830,067 | 61,391,390 | 51,075,736 |
| Taxable interest: Number | 7,261,257 | 1,973,934 | 917,064 | 1,570,886 | 1,319,325 | 671,684 | 609,991 | 198,373 |
| Amount | 20,184,190 | 3,329,918 | 1,531,130 | 2,638,901 | 2,756,449 | 1,760,566 | 2,794,030 | 5,373,194 |
| Tax-exempt interest: [5] Number | 572,360 | 82,007 | 44,924 | 94,502 | 104,884 | 68,614 | 104,324 | 73,105 |
| Amount | 6,670,069 | 444,897 | 258,826 | 683,491 | 757,226 | 647,792 | 1,192,079 | 2,685,757 |
| Dividends: Number | 2,990,448 | 696,376 | 286,435 | 546,693 | 558,745 | 342,553 | 396,204 | 163,442 |
| Amount | 12,506,087 | 1,316,385 | 672,897 | 1,317,742 | 1,563,507 | 1,135,439 | 2,071,108 | 4,429,009 |
| Business or profession net income (less loss): | | | | | | | | |
| Number | 2,227,586 | 845,019 | 253,853 | 395,164 | 326,777 | 168,749 | 176,047 | 61,977 |
| Amount | 29,046,561 | 3,318,794 | 2,127,323 | 3,843,573 | 4,071,271 | 3,074,384 | 6,361,474 | 6,249,741 |
| Number of farm returns | 82,555 | 23,441 | 8,283 | 14,606 | 13,876 | 7,625 | 9,029 | 5,695 |
| Net capital gain (less loss) in AGI: Number | 2,515,757 | 576,453 | 230,430 | 442,996 | 457,780 | 288,009 | 359,203 | 160,886 |
| Amount | 31,292,142 | 1,652,808 | 361,829 | 923,202 | 1,477,456 | 1,421,183 | 3,823,080 | 21,632,585 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 615,462 | 165,441 | 90,047 | 129,855 | 110,332 | 54,475 | 50,410 | 14,902 |
| Amount | 5,748,178 | 727,774 | 501,933 | 902,300 | 1,049,887 | 725,616 | 1,114,952 | 725,717 |
| Pensions and annuities in AGI: Number | 1,926,702 | 597,234 | 287,399 | 398,113 | 326,682 | 153,776 | 129,640 | 33,858 |
| Amount | 27,120,857 | 4,468,730 | 3,487,429 | 5,848,252 | 5,758,095 | 3,124,114 | 3,202,693 | 1,231,544 |
| Social Security benefits in AGI: Number | 859,060 | 23,124 | 141,856 | 284,407 | 211,950 | 88,995 | 79,466 | 29,262 |
| Amount | 6,379,010 | 75,856 | 267,326 | 1,500,524 | 2,076,262 | 1,017,679 | 1,009,903 | 431,441 |
| Total statutory adjustments: Number | 2,301,559 | 806,501 | 285,081 | 430,777 | 320,270 | 167,528 | 198,155 | 93,247 |
| Amount | 6,495,823 | 811,515 | 494,336 | 944,596 | 944,562 | 671,983 | 1,360,056 | 1,268,775 |
| Self-employment retirement plans: [6] Number | 180,531 | 8,846 | 9,329 | 23,620 | 33,194 | 26,992 | 49,333 | 29,217 |
| Amount | 1,648,637 | 21,763 | 28,336 | 96,978 | 170,176 | 186,657 | 567,219 | 577,507 |
| Total itemized deductions: [7] Number | 4,673,296 | 485,467 | 443,679 | 1,092,185 | 1,171,377 | 658,154 | 621,386 | 201,048 |
| Amount | 97,791,187 | 7,292,403 | 5,696,538 | 14,986,547 | 19,513,712 | 13,933,780 | 18,367,982 | 18,000,224 |
| Medical and dental expense: Number | 742,306 | 236,584 | 137,032 | 196,641 | 110,967 | 37,106 | 21,359 | 2,617 |
| Amount | 4,249,185 | 1,484,374 | 728,537 | 916,084 | 585,290 | 236,219 | 224,866 | 73,814 |
| Taxes paid: Number | 4,657,622 | 468,951 | 442,130 | 1,092,995 | 1,172,630 | 658,446 | 621,407 | 201,063 |
| Amount | 31,904,394 | 1,148,223 | 927,569 | 3,213,493 | 5,128,270 | 4,269,088 | 6,746,516 | 10,471,234 |
| Interest paid: Number | 3,985,926 | 379,776 | 361,374 | 931,461 | 1,022,948 | 581,445 | 537,238 | 171,684 |
| Amount | 46,614,292 | 3,887,992 | 3,043,771 | 8,084,275 | 10,319,132 | 7,035,719 | 8,665,071 | 5,578,332 |
| Contributions: Number | 4,147,391 | 305,359 | 370,216 | 977,110 | 1,087,860 | 623,970 | 590,842 | 192,034 |
| Amount | 10,888,331 | 328,989 | 464,901 | 1,395,811 | 1,903,475 | 1,370,026 | 1,843,605 | 3,581,524 |
| Taxable income: Number | 10,510,635 | 3,132,592 | 1,817,890 | 2,369,786 | 1,598,116 | 741,713 | 646,631 | 203,907 |
| Amount | 360,350,944 | 14,770,889 | 24,108,385 | 57,879,854 | 64,992,240 | 44,041,227 | 62,084,932 | 92,473,418 |
| Total tax credits: [8] Number | 1,020,847 | 123,009 | 139,292 | 234,134 | 218,846 | 122,782 | 121,041 | 61,743 |
| Amount | 876,824 | 38,911 | 71,153 | 131,563 | 126,457 | 70,962 | 93,812 | 343,967 |
| Child care credit: Number | 707,338 | 73,987 | 119,214 | 187,051 | 167,653 | 88,085 | 61,022 | 10,326 |
| Amount | 354,581 | 31,273 | 62,848 | 95,999 | 85,505 | 44,302 | 29,399 | 5,257 |
| Earned income credit: [9] Number | 2,328,577 | 1,973,569 | 355,008 | -- | -- | -- | -- | -- |
| Amount | 3,413,006 | 3,148,580 | 264,426 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] | | | | | | | | |
| Number | 1,848,909 | 1,719,889 | 129,020 | -- | -- | -- | -- | -- |
| Amount | 2,736,918 | 2,643,747 | 93,172 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 10,447,492 | 3,087,886 | 1,804,679 | 2,364,589 | 1,597,627 | 741,813 | 646,844 | 204,054 |
| Amount | 80,227,832 | 2,216,436 | 3,552,941 | 9,283,221 | 11,335,180 | 8,748,502 | 14,510,427 | 30,581,125 |
| Total tax liability: [12] Number | 10,982,288 | 3,578,546 | 1,834,274 | 2,376,078 | 1,599,766 | 742,305 | 647,184 | 204,135 |
| Amount | 84,950,511 | 3,049,509 | 3,964,833 | 10,034,094 | 12,099,893 | 9,248,130 | 15,321,842 | 31,232,210 |
| Tax due at time of filing: [13] Number | 3,590,262 | 1,061,114 | 513,121 | 772,112 | 556,183 | 295,556 | 285,204 | 106,972 |
| Amount | 11,147,782 | 602,411 | 508,889 | 1,100,026 | 1,226,793 | 955,140 | 1,823,376 | 4,931,148 |
| Overpayments: [14] Number | 9,078,709 | 4,445,645 | 1,323,941 | 1,547,573 | 984,475 | 411,714 | 308,662 | 56,699 |
| Amount | 13,458,428 | 4,994,234 | 1,307,980 | 2,078,566 | 1,971,219 | 1,092,121 | 1,253,988 | 760,320 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **COLORADO** | | | | | | | | |
| Number of returns | 1,839,481 | 782,330 | 273,805 | 348,155 | 235,268 | 97,306 | 78,906 | 23,711 |
| Number of joint returns | 757,784 | 114,160 | 89,802 | 189,775 | 188,271 | 85,449 | 69,793 | 20,534 |
| Number with paid preparer's signature | 718,760 | 246,265 | 94,856 | 147,370 | 111,689 | 49,715 | 48,782 | 20,083 |
| Number of exemptions [3] | 3,552,647 | 1,010,978 | 517,458 | 792,357 | 647,499 | 283,136 | 231,881 | 69,338 |
| Adjusted gross income (AGI) [4] | 71,805,408 | 6,500,503 | 6,761,065 | 13,606,896 | 14,312,476 | 8,330,490 | 10,352,902 | 11,941,076 |
| Salaries and wages in AGI: Number | 1,579,077 | 632,865 | 240,222 | 312,806 | 214,402 | 88,821 | 69,995 | 19,966 |
| Amount | 52,125,006 | 5,849,171 | 5,490,964 | 11,045,071 | 11,457,941 | 6,478,713 | 7,073,521 | 4,729,626 |
| Taxable interest: Number | 1,090,001 | 313,013 | 143,892 | 243,572 | 200,347 | 90,142 | 75,702 | 23,333 |
| Amount | 2,416,447 | 369,843 | 189,718 | 329,987 | 336,935 | 207,162 | 327,840 | 654,961 |
| Tax-exempt interest: [5] Number | 86,651 | 13,370 | 7,298 | 15,221 | 16,481 | 10,183 | 14,780 | 9,318 |
| Amount | 720,774 | 51,973 | 32,525 | 79,959 | 114,044 | 65,495 | 134,496 | 242,282 |
| Dividends: Number | 491,844 | 121,522 | 49,799 | 95,963 | 96,769 | 53,602 | 54,475 | 19,714 |
| Amount | 1,627,869 | 180,091 | 90,284 | 183,823 | 219,533 | 161,121 | 294,068 | 498,949 |
| Business or profession net income (less loss): Number | 316,534 | 99,096 | 41,361 | 68,699 | 52,961 | 23,662 | 22,738 | 8,017 |
| Amount | 3,175,994 | 315,987 | 262,468 | 508,539 | 529,378 | 363,902 | 681,836 | 513,885 |
| Number of farm returns | 34,056 | 12,544 | 4,556 | 6,941 | 4,866 | 1,995 | 2,112 | 1,042 |
| Net capital gain (less loss) in AGI: Number | 422,166 | 103,547 | 41,700 | 79,513 | 80,276 | 46,071 | 51,080 | 19,979 |
| Amount | 4,684,314 | 197,720 | 83,754 | 211,048 | 314,631 | 286,308 | 686,406 | 2,904,445 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 83,281 | 22,228 | 13,370 | 19,154 | 15,122 | 6,489 | 5,488 | 1,430 |
| Amount | 658,911 | 81,709 | 65,102 | 118,744 | 131,703 | 84,468 | 115,912 | 61,273 |
| Pensions and annuities in AGI: Number | 276,764 | 79,206 | 43,079 | 62,611 | 49,551 | 21,262 | 16,926 | 4,129 |
| Amount | 3,779,660 | 568,017 | 509,131 | 906,399 | 858,740 | 424,156 | 401,897 | 111,321 |
| Social Security benefits in AGI: Number | 101,922 | 2,440 | 16,758 | 36,955 | 25,506 | 9,365 | 8,165 | 2,733 |
| Amount | 682,718 | 7,644 | 29,070 | 174,621 | 234,343 | 101,104 | 98,433 | 37,502 |
| Total statutory adjustments: Number | 349,409 | 101,259 | 49,659 | 78,771 | 53,823 | 25,277 | 28,195 | 12,425 |
| Amount | 827,222 | 104,545 | 79,002 | 146,725 | 136,463 | 88,160 | 160,247 | 112,081 |
| Self-employment retirement plans: [6] Number | 23,440 | 1,131 | 1,230 | 3,402 | 5,097 | 3,741 | 6,002 | 2,837 |
| Amount | 167,791 | 2,221 | 3,348 | 11,649 | 21,679 | 21,049 | 59,948 | 47,896 |
| Total itemized deductions: [7] Number | 643,182 | 51,709 | 63,336 | 169,621 | 175,971 | 85,895 | 73,933 | 22,717 |
| Amount | 10,041,942 | 768,832 | 645,476 | 1,844,881 | 2,356,628 | 1,440,747 | 1,653,098 | 1,332,281 |
| Medical and dental expense: Number | 96,127 | 28,429 | 18,392 | 28,414 | 14,623 | 4,113 | 1,950 | 206 |
| Amount | 557,391 | 274,453 | 71,983 | 103,335 | 61,231 | 22,444 | 17,719 | 6,227 |
| Taxes paid: Number | 640,481 | 49,634 | 62,895 | 169,372 | 176,012 | 85,914 | 73,929 | 22,725 |
| Amount | 2,958,510 | 94,947 | 112,321 | 426,781 | 655,267 | 450,608 | 591,413 | 627,173 |
| Interest paid: Number | 584,702 | 40,049 | 55,725 | 156,722 | 166,048 | 80,337 | 66,618 | 19,203 |
| Amount | 4,877,861 | 326,996 | 358,483 | 1,000,418 | 1,242,932 | 710,929 | 756,191 | 481,909 |
| Contributions: Number | 561,630 | 34,629 | 50,442 | 144,272 | 159,263 | 80,750 | 70,518 | 21,756 |
| Amount | 1,323,776 | 37,832 | 58,003 | 183,345 | 255,633 | 172,017 | 224,116 | 392,828 |
| Taxable income: Number | 1,534,949 | 484,685 | 268,737 | 346,724 | 235,023 | 97,246 | 78,847 | 23,687 |
| Amount | 49,533,065 | 2,351,315 | 3,764,906 | 8,722,988 | 9,938,050 | 6,098,555 | 8,092,316 | 10,564,936 |
| Total tax credits: [8] Number | 144,545 | 19,040 | 17,709 | 34,007 | 33,597 | 16,214 | 16,017 | 7,961 |
| Amount | 94,529 | 5,002 | 7,258 | 14,591 | 15,845 | 8,594 | 12,666 | 30,572 |
| Child care credit: Number | 96,944 | 10,661 | 14,302 | 26,908 | 25,933 | 10,800 | 6,982 | 1,358 |
| Amount | 39,874 | 3,885 | 5,881 | 10,636 | 11,096 | 4,728 | 2,993 | 656 |
| Earned income credit: [9] Number | 238,004 | 194,768 | 43,236 | -- | -- | -- | -- | -- |
| Amount | 321,286 | 289,985 | 31,301 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 178,797 | 165,922 | 12,875 | -- | -- | -- | -- | -- |
| Amount | 249,350 | 240,591 | 8,760 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 1,527,056 | 478,089 | 267,826 | 346,382 | 234,967 | 97,242 | 78,854 | 23,696 |
| Amount | 10,499,569 | 352,576 | 558,653 | 1,385,179 | 1,702,763 | 1,222,235 | 1,905,522 | 3,372,641 |
| Total tax liability: [12] Number | 1,575,104 | 523,510 | 269,783 | 346,917 | 235,061 | 97,263 | 78,870 | 23,700 |

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **CONNECTICUT** | | | | | | | | |
| Number of returns | 1,581,255 | 591,428 | 211,622 | 297,236 | 230,787 | 112,010 | 98,163 | 40,009 |
| Number of joint returns | 640,957 | 70,200 | 52,531 | 125,678 | 171,750 | 98,042 | 87,180 | 35,576 |
| Number with paid preparer's signature | 621,356 | 182,432 | 68,425 | 117,797 | 108,837 | 55,569 | 56,859 | 31,437 |
| Number of exemptions [3] | 2,960,169 | 663,113 | 353,782 | 599,654 | 606,142 | 324,661 | 289,971 | 122,846 |
| Adjusted gross income (AGI) [4] | 81,343,550 | 4,474,081 | 5,250,620 | 11,665,489 | 14,118,659 | 9,616,628 | 12,960,785 | 23,257,289 |
| Salaries and wages in AGI: Number | 1,320,267 | 434,701 | 180,656 | 265,796 | 211,339 | 103,788 | 89,023 | 34,964 |
| Amount | 60,288,190 | 3,713,708 | 4,130,247 | 9,489,312 | 11,553,340 | 7,920,087 | 9,818,906 | 13,662,591 |
| Taxable interest: Number | 1,099,133 | 290,890 | 127,096 | 228,395 | 209,954 | 107,414 | 95,846 | 39,538 |
| Amount | 2,802,336 | 431,381 | 212,306 | 357,582 | 373,885 | 222,878 | 331,054 | 873,250 |
| Tax-exempt interest: [5] Number | 108,377 | 15,383 | 7,500 | 15,837 | 18,493 | 12,741 | 20,440 | 17,983 |
| Amount | 1,122,864 | 54,460 | 34,193 | 87,276 | 113,140 | 84,773 | 193,659 | 555,361 |
| Dividends: Number | 506,442 | 125,219 | 44,146 | 84,803 | 92,447 | 58,383 | 66,835 | 34,609 |
| Amount | 2,303,817 | 204,765 | 102,385 | 207,164 | 257,576 | 190,543 | 377,620 | 963,762 |
| Business or profession net income (less loss): | | | | | | | | |
| Number | 213,001 | 53,670 | 22,294 | 41,590 | 40,629 | 21,216 | 23,183 | 10,419 |
| Amount | 3,414,474 | 249,436 | 205,414 | 422,014 | 484,097 | 357,059 | 770,487 | 925,966 |
| Number of farm returns | 3,245 | 911 | 309 | 618 | 564 | 287 | 317 | 239 |
| Net capital gain (less loss) in AGI: Number | 382,126 | 88,563 | 30,063 | 60,274 | 68,094 | 44,953 | 57,137 | 33,042 |
| Amount | 5,428,300 | 198,683 | 49,980 | 129,183 | 211,731 | 208,596 | 544,053 | 4,086,075 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 100,666 | 30,736 | 15,328 | 20,133 | 16,725 | 7,912 | 7,369 | 2,463 |
| Amount | 807,789 | 112,202 | 74,935 | 122,974 | 136,086 | 92,784 | 153,724 | 115,083 |
| Pensions and annuities in AGI: Number | 270,770 | 87,724 | 37,956 | 52,208 | 45,045 | 21,878 | 19,181 | 6,778 |
| Amount | 3,485,540 | 586,190 | 406,126 | 677,235 | 706,414 | 405,896 | 450,812 | 252,867 |
| Social Security benefits in AGI: Number | 123,361 | 3,376 | 21,850 | 40,546 | 30,326 | 12,008 | 10,964 | 4,291 |
| Amount | 937,834 | 9,603 | 41,158 | 221,904 | 312,975 | 144,001 | 144,934 | 63,258 |
| Total statutory adjustments: Number | 259,141 | 60,327 | 31,528 | 53,764 | 44,481 | 23,186 | 28,600 | 17,255 |
| Amount | 862,468 | 71,649 | 56,349 | 113,375 | 117,645 | 84,573 | 184,861 | 233,814 |
| Self-employment retirement plans: [6] Number | 25,787 | 809 | 942 | 2,756 | 4,595 | 3,737 | 7,194 | 5,754 |
| Amount | 233,085 | 1,917 | 2,768 | 10,260 | 20,351 | 22,075 | 73,708 | 102,006 |
| Total itemized deductions: [7] Number | 609,329 | 41,654 | 42,216 | 125,567 | 165,811 | 99,947 | 94,678 | 39,456 |
| Amount | 11,945,137 | 843,780 | 461,376 | 1,492,280 | 2,360,230 | 1,759,295 | 2,335,303 | 2,692,872 |
| Medical and dental expense: Number | 81,932 | 24,368 | 14,839 | 21,542 | 13,432 | 4,480 | 2,835 | 436 |
| Amount | 736,504 | 381,413 | 74,863 | 106,862 | 77,472 | 37,952 | 42,902 | 15,038 |
| Taxes paid: Number | 608,361 | 40,003 | 42,168 | 125,913 | 166,120 | 100,013 | 94,681 | 39,463 |
| Amount | 5,119,400 | 137,162 | 139,345 | 511,969 | 920,586 | 740,069 | 1,046,784 | 1,623,485 |
| Interest paid: Number | 516,141 | 26,921 | 32,236 | 106,368 | 146,738 | 88,326 | 81,571 | 33,981 |
| Amount | 4,776,759 | 277,049 | 184,587 | 672,881 | 1,056,288 | 741,928 | 937,636 | 906,389 |
| Contributions: Number | 561,619 | 29,848 | 36,269 | 112,804 | 155,722 | 96,282 | 92,050 | 38,644 |
| Amount | 1,346,498 | 26,178 | 35,112 | 117,732 | 195,131 | 156,596 | 240,996 | 574,752 |
| Taxable income: Number | 1,356,649 | 373,568 | 207,477 | 295,509 | 230,203 | 111,847 | 98,068 | 39,977 |
| Amount | 59,758,017 | 1,743,760 | 3,070,149 | 7,754,515 | 9,833,716 | 6,961,613 | 9,885,605 | 20,508,658 |
| Total tax credits: [8] Number | 113,025 | 11,590 | 10,284 | 18,320 | 24,750 | 16,352 | 18,051 | 13,678 |
| Amount | 112,860 | 2,379 | 4,207 | 7,050 | 10,767 | 7,583 | 10,633 | 70,240 |
| Child care credit: Number | 64,928 | 4,533 | 7,992 | 13,095 | 18,102 | 11,244 | 8,082 | 1,880 |
| Amount | 29,776 | 1,768 | 3,815 | 5,765 | 8,257 | 5,340 | 3,829 | 1,004 |
| Earned income credit: [9] Number | 140,434 | 115,194 | 25,240 | -- | -- | -- | -- | -- |
| Amount | 174,875 | 157,344 | 17,532 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] | | | | | | | | |
| Number | 103,902 | 97,509 | 6,393 | -- | -- | -- | -- | -- |
| Amount | 134,837 | 130,763 | 4,074 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 1,353,356 | 370,790 | 207,062 | 295,386 | 230,188 | 111,854 | 98,082 | 39,994 |
| Amount | 14,245,060 | 266,106 | 457,924 | 1,266,866 | 1,721,233 | 1,394,550 | 2,323,540 | 6,814,841 |
| Total tax liability: [12] Number | 1,380,136 | 395,104 | 208,707 | 295,989 | 230,330 | 111,892 | 98,115 | 39,999 |
| Amount | 14,789,404 | 320,744 | 495,815 | 1,346,121 | 1,811,098 | 1,455,074 | 2,429,751 | 6,930,801 |
| Tax due at time of filing: [13] Number | 428,455 | 128,180 | 48,287 | 78,620 | 68,430 | 41,213 | 41,516 | 22,209 |
| Amount | 1,497,512 | 61,094 | 45,506 | 104,942 | 132,680 | 110,434 | 219,705 | 823,150 |
| Overpayments: [14] Number | 1,060,480 | 413,794 | 156,941 | 209,428 | 154,151 | 65,930 | 49,125 | 11,111 |
| Amount | 1,633,578 | 344,633 | 153,740 | 304,686 | 322,441 | 168,368 | 186,383 | 153,327 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **DISTRICT OF COLUMBIA** | | | | | | | | |
| Number of returns | 270,163 | 114,272 | 49,852 | 51,935 | 25,222 | 11,138 | 12,243 | 5,501 |
| Number of joint returns | 44,684 | 6,909 | 4,988 | 7,691 | 7,803 | 5,250 | 7,892 | 4,151 |
| Number with paid preparer's signature | 102,946 | 41,784 | 16,764 | 18,196 | 10,175 | 5,073 | 6,663 | 4,291 |
| Number of exemptions [3] | 460,598 | 178,603 | 88,780 | 87,161 | 43,798 | 21,510 | 26,805 | 13,941 |
| Adjusted gross income (AGI) [4] | 11,229,606 | 968,421 | 1,232,934 | 1,994,885 | 1,529,101 | 956,698 | 1,655,239 | 2,892,329 |
| Salaries and wages in AGI: Number | 225,457 | 91,020 | 43,452 | 45,357 | 21,594 | 9,484 | 10,352 | 4,198 |
| Amount | 7,735,728 | 907,337 | 1,023,909 | 1,628,914 | 1,184,870 | 714,753 | 1,139,503 | 1,136,444 |
| Taxable interest: Number | 129,504 | 32,629 | 19,570 | 30,434 | 20,026 | 9,879 | 11,561 | 5,405 |
| Amount | 409,585 | 47,209 | 18,287 | 38,040 | 40,617 | 29,205 | 54,780 | 181,447 |
| Tax-exempt interest: [5] Number | 14,171 | 1,320 | 715 | 1,766 | 2,262 | 1,829 | 3,411 | 2,868 |
| Amount | 231,486 | 6,677 | 4,032 | 11,566 | 30,421 | 15,809 | 38,674 | 124,308 |
| Dividends: Number | 54,568 | 9,999 | 5,186 | 10,295 | 9,545 | 5,952 | 8,743 | 4,848 |
| Amount | 398,259 | 18,208 | 9,956 | 23,326 | 31,590 | 30,953 | 75,898 | 208,327 |
| Business or profession net income (less loss): | | | | | | | | |
| Number | 31,426 | 11,027 | 3,753 | 5,289 | 3,811 | 2,308 | 3,381 | 1,857 |
| Amount | 399,276 | 32,353 | 19,856 | 37,842 | 39,867 | 36,332 | 96,616 | 136,410 |
| Number of farm returns | 301 | 39 | 18 | 34 | 43 | 31 | 70 | 66 |
| Net capital gain (less loss) in AGI: Number | 43,042 | 7,351 | 3,476 | 7,407 | 7,507 | 4,963 | 7,707 | 4,631 |
| Amount | 708,851 | 29,456 | 6,737 | 16,825 | 26,810 | 27,225 | 93,307 | 508,490 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 8,199 | 1,645 | 1,121 | 1,767 | 1,419 | 805 | 1,003 | 439 |
| Amount | 66,278 | 7,088 | 4,706 | 9,393 | 9,564 | 7,590 | 14,155 | 13,781 |
| Pensions and annuities in AGI: Number | 47,156 | 15,441 | 8,340 | 10,095 | 6,148 | 2,815 | 3,097 | 1,220 |
| Amount | 952,449 | 158,690 | 139,881 | 216,452 | 171,048 | 94,183 | 117,610 | 54,586 |
| Social Security benefits in AGI: Number | 14,785 | 525 | 2,247 | 4,767 | 3,214 | 1,475 | 1,762 | 795 |
| Amount | 99,406 | 2,077 | 4,650 | 20,939 | 24,575 | 14,241 | 21,156 | 11,768 |
| Total statutory adjustments: Number | 33,715 | 10,598 | 4,461 | 5,887 | 3,722 | 2,293 | 3,748 | 3,006 |
| Amount | 134,996 | 10,215 | 7,159 | 11,582 | 11,233 | 8,715 | 25,615 | 60,477 |
| Self-employment retirement plans: [8] Number | 4,530 | 165 | 187 | 435 | 528 | 466 | 1,161 | 1,588 |
| Amount | 55,601 | 302 | 521 | 1,667 | 2,963 | 2,968 | 12,029 | 35,150 |
| Total itemized deductions: [7] Number | 89,814 | 9,048 | 11,594 | 23,065 | 18,879 | 10,007 | 11,791 | 5,430 |
| Amount | 1,793,968 | 100,338 | 122,467 | 287,432 | 279,182 | 191,674 | 331,466 | 481,407 |
| Medical and dental expense: Number | 13,572 | 3,813 | 2,621 | 3,803 | 2,212 | 661 | 400 | 62 |
| Amount | 83,899 | 23,948 | 13,153 | 18,562 | 12,889 | 5,594 | 6,626 | 3,127 |
| Taxes paid: Number | 89,083 | 8,533 | 11,510 | 22,978 | 18,848 | 10,010 | 11,776 | 5,428 |
| Amount | 676,392 | 13,492 | 22,322 | 74,215 | 96,785 | 75,715 | 145,478 | 246,388 |
| Interest paid: Number | 60,774 | 4,967 | 6,452 | 15,223 | 13,063 | 7,196 | 9,222 | 4,651 |
| Amount | 616,874 | 38,747 | 37,075 | 96,193 | 99,049 | 69,165 | 125,646 | 151,000 |
| Contributions: Number | 82,401 | 7,166 | 10,595 | 21,467 | 17,403 | 9,348 | 11,167 | 5,255 |
| Amount | 325,689 | 11,585 | 24,043 | 54,071 | 45,399 | 27,937 | 42,384 | 120,270 |
| Taxable income: Number | 221,066 | 66,461 | 49,051 | 51,608 | 25,124 | 11,112 | 12,216 | 5,494 |
| Amount | 7,874,382 | 346,097 | 703,058 | 1,352,641 | 1,106,296 | 704,650 | 1,256,934 | 2,404,706 |
| Total tax credits: [9] Number | 24,123 | 5,882 | 5,284 | 4,129 | 2,116 | 1,533 | 2,810 | 2,369 |
| Amount | 18,791 | 1,968 | 3,068 | 2,148 | 1,001 | 772 | 1,858 | 7,975 |
| Child care credit: Number | 14,909 | 3,415 | 4,888 | 3,394 | 1,202 | 647 | 930 | 433 |
| Amount | 8,184 | 1,500 | 2,982 | 1,924 | 642 | 345 | 508 | 282 |
| Earned income credit: [9] Number | 53,842 | 44,603 | 9,239 | -- | -- | -- | -- | -- |
| Amount | 76,699 | 69,788 | 6,910 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] | | | | | | | | |
| Number | 43,642 | 40,244 | 3,398 | -- | -- | -- | -- | -- |
| Amount | 63,752 | 61,327 | 2,426 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 218,147 | 64,114 | 48,528 | 51,552 | 25,123 | 11,116 | 12,220 | 5,494 |
| Amount | 1,843,708 | 51,043 | 102,907 | 225,772 | 216,154 | 152,784 | 305,740 | 789,309 |
| Total tax liability: [12] Number | 223,803 | 69,452 | 48,689 | 51,640 | 25,164 | 11,127 | 12,232 | 5,499 |
| Amount | 1,935,552 | 60,390 | 107,572 | 234,512 | 225,009 | 159,668 | 324,070 | 824,331 |
| Tax due at time of filing: [13] Number | 70,283 | 19,283 | 12,720 | 16,000 | 8,925 | 4,566 | 5,913 | 2,876 |
| Amount | 204,538 | 11,010 | 10,434 | 20,486 | 18,168 | 14,116 | 32,783 | 97,541 |
| Overpayments: [14] Number | 186,603 | 88,122 | 36,301 | 34,802 | 15,298 | 5,912 | 5,027 | 1,141 |
| Amount | 276,967 | 110,966 | 37,051 | 47,430 | 30,923 | 15,229 | 19,745 | 15,624 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **DELAWARE** | | | | | | | | |
| Number of returns | 349,682 | 146,221 | 51,153 | 65,604 | 46,710 | 20,706 | 15,332 | 3,956 |
| Number of joint returns | 138,153 | 18,657 | 14,535 | 32,027 | 37,175 | 18,559 | 13,792 | 3,408 |
| Number with paid preparer's signature | 126,079 | 42,310 | 16,429 | 26,158 | 20,953 | 9,381 | 7,810 | 3,038 |
| Number of exemptions [3] | 677,015 | 195,670 | 94,296 | 143,050 | 127,017 | 60,767 | 45,049 | 11,166 |
| Adjusted gross income (AGI) [4] | 13,759,268 | 1,336,036 | 1,261,072 | 2,567,733 | 2,853,654 | 1,772,649 | 1,996,982 | 1,971,142 |
| Salaries and wages in AGI: Number | 302,072 | 119,295 | 44,613 | 59,091 | 42,747 | 19,126 | 13,884 | 3,316 |
| Amount | 10,259,350 | 1,076,736 | 1,003,112 | 2,068,310 | 2,292,180 | 1,428,919 | 1,470,091 | 920,003 |
| Taxable interest: Number | 198,170 | 53,061 | 25,156 | 43,603 | 38,810 | 18,967 | 14,664 | 3,909 |
| Amount | 420,495 | 73,094 | 39,131 | 65,138 | 65,611 | 40,144 | 53,119 | 84,258 |
| Tax-exempt interest: [5] Number | 16,183 | 2,019 | 1,249 | 2,657 | 3,247 | 2,111 | 2,949 | 1,951 |
| Amount | 174,071 | 6,496 | 5,236 | 14,699 | 21,603 | 16,925 | 28,675 | 80,438 |
| Dividends: Number | 92,273 | 20,986 | 9,489 | 17,586 | 18,554 | 11,011 | 11,118 | 3,529 |
| Amount | 480,210 | 31,090 | 19,799 | 39,842 | 51,746 | 38,677 | 74,050 | 225,007 |
| Business or profession net income (less loss): Number | 37,508 | 10,714 | 4,579 | 8,194 | 6,819 | 3,227 | 2,989 | 986 |
| Amount | 372,503 | 35,819 | 29,892 | 56,086 | 57,725 | 39,178 | 79,014 | 74,791 |
| Number of farm returns | 2,822 | 858 | 394 | 648 | 497 | 196 | 151 | 78 |
| Net capital gain (less loss) in AGI: Number | 65,769 | 13,445 | 5,850 | 12,191 | 13,406 | 8,327 | 9,225 | 3,325 |
| Amount | 623,787 | 21,241 | 10,207 | 26,368 | 42,556 | 39,774 | 93,033 | 390,612 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 18,030 | 4,740 | 2,833 | 3,912 | 3,416 | 1,619 | 1,212 | 298 |
| Amount | 132,774 | 16,009 | 12,799 | 23,682 | 27,940 | 17,975 | 24,182 | 10,187 |
| Pensions and annuities in AGI: Number | 67,224 | 20,510 | 10,262 | 14,243 | 11,976 | 5,340 | 3,928 | 965 |
| Amount | 908,886 | 148,393 | 122,219 | 195,812 | 198,602 | 104,976 | 100,281 | 38,601 |
| Social Security benefits in AGI: Number | 25,579 | 615 | 4,443 | 8,865 | 6,447 | 2,525 | 2,025 | 659 |
| Amount | 193,372 | 2,050 | 8,018 | 48,078 | 67,992 | 31,145 | 26,480 | 9,607 |
| Total statutory adjustments: Number | 43,342 | 11,513 | 6,050 | 9,887 | 7,188 | 3,405 | 3,709 | 1,590 |
| Amount | 99,959 | 11,836 | 9,331 | 16,893 | 15,804 | 9,698 | 19,468 | 16,928 |
| Self-employment retirement plans: [6] Number | 2,594 | 91 | 107 | 316 | 514 | 383 | 754 | 429 |
| Amount | 19,519 | 244 | 257 | 903 | 1,993 | 1,994 | 6,699 | 7,430 |
| Total itemized deductions: [7] Number | 119,936 | 7,252 | 10,086 | 30,163 | 34,992 | 18,760 | 14,802 | 3,881 |
| Amount | 1,894,878 | 76,145 | 94,200 | 320,425 | 456,227 | 308,266 | 334,106 | 305,509 |
| Medical and dental expense: Number | 21,377 | 5,408 | 5,351 | 6,413 | 2,610 | 896 | 594 | 105 |
| Amount | 110,567 | 23,895 | 18,176 | 28,362 | 16,694 | 8,275 | 10,365 | 4,800 |
| Taxes paid: Number | 120,824 | 7,112 | 10,317 | 30,615 | 35,273 | 18,807 | 14,818 | 3,882 |
| Amount | 659,479 | 9,523 | 18,388 | 83,652 | 147,102 | 113,102 | 142,186 | 145,528 |
| Interest paid: Number | 108,098 | 5,521 | 8,924 | 27,859 | 32,481 | 17,220 | 12,925 | 3,168 |
| Amount | 823,826 | 34,646 | 48,107 | 167,285 | 222,848 | 137,379 | 131,223 | 82,338 |
| Contributions: Number | 110,098 | 5,463 | 8,579 | 26,963 | 32,790 | 18,107 | 14,405 | 3,791 |
| Amount | 291,372 | 6,060 | 10,201 | 35,194 | 52,953 | 38,962 | 46,980 | 101,021 |
| Taxable income: Number | 292,587 | 90,086 | 50,474 | 65,387 | 46,669 | 20,696 | 15,324 | 3,951 |
| Amount | 9,336,622 | 435,763 | 715,140 | 1,682,308 | 1,999,880 | 1,297,629 | 1,546,857 | 1,659,046 |
| Total tax credits: [8] Number | 27,393 | 3,738 | 3,505 | 5,695 | 6,569 | 3,300 | 3,046 | 1,540 |
| Amount | 15,582 | 1,124 | 1,499 | 2,339 | 2,869 | 1,494 | 2,275 | 3,983 |
| Child care credit: Number | 19,715 | 2,686 | 3,079 | 4,762 | 5,340 | 2,369 | 1,279 | 200 |
| Amount | 8,685 | 999 | 1,411 | 2,059 | 2,451 | 1,094 | 575 | 95 |
| Earned income credit: [9] Number | 49,660 | 41,077 | 8,583 | -- | -- | -- | -- | -- |
| Amount | 72,037 | 65,846 | 6,191 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 39,168 | 36,722 | 2,446 | -- | -- | -- | -- | -- |
| Amount | 58,420 | 56,799 | 1,621 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 291,168 | 88,825 | 50,339 | 65,363 | 46,668 | 20,697 | 15,323 | 3,953 |
| Amount | 1,968,024 | 64,932 | 106,037 | 268,676 | 344,000 | 259,177 | 361,796 | 563,407 |
| Total tax liability: [12] Number | 296,507 | 93,930 | 50,528 | 65,398 | 46,673 | 20,698 | 15,325 | 3,955 |
| Amount | 2,036,419 | 74,380 | 112,172 | 280,576 | 356,456 | 266,606 | 373,598 | 572,631 |
| Tax due at time of filing: [13] Number | 89,327 | 23,394 | 11,625 | 18,832 | 15,987 | 9,348 | 7,806 | 2,335 |
| Amount | 213,279 | 10,683 | 9,634 | 22,477 | 28,150 | 22,999 | 37,706 | 81,629 |
| Overpayments: [14] Number | 246,205 | 114,881 | 38,449 | 45,319 | 29,470 | 10,635 | 6,496 | 955 |
| Amount | 315,312 | 116,168 | 36,864 | 58,001 | 50,824 | 22,121 | 20,418 | 10,918 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **FLORIDA** | | | | | | | | |
| Number of returns | 6,748,748 | 3,304,114 | 1,049,241 | 1,141,907 | 683,178 | 261,328 | 218,013 | 90,967 |
| Number of joint returns | 2,691,662 | 617,367 | 394,531 | 654,083 | 541,376 | 223,863 | 184,341 | 76,101 |
| Number with paid preparer's signature | 2,838,226 | 1,222,016 | 402,321 | 500,792 | 336,589 | 145,158 | 150,732 | 80,618 |
| Number of exemptions [3] | 12,978,854 | 5,029,590 | 2,054,972 | 2,568,581 | 1,781,078 | 712,977 | 588,093 | 243,563 |
| Adjusted gross income (AGI) [4] | 245,121,880 | 28,190,558 | 25,758,074 | 44,386,763 | 41,416,556 | 22,357,938 | 28,906,679 | 54,105,312 |
| Salaries and wages in AGI: Number | 5,444,429 | 2,570,344 | 877,014 | 967,651 | 573,529 | 216,270 | 171,001 | 68,620 |
| Amount | 159,269,417 | 24,547,322 | 19,820,582 | 33,798,785 | 30,184,962 | 15,501,657 | 17,071,792 | 18,344,317 |
| Taxable interest: Number | 3,480,420 | 1,143,357 | 519,698 | 741,492 | 549,670 | 233,189 | 204,300 | 88,714 |
| Amount | 12,907,934 | 2,181,266 | 1,141,828 | 1,762,091 | 1,685,547 | 985,001 | 1,581,161 | 3,571,040 |
| Tax-exempt interest: [5] Number | 351,869 | 61,289 | 36,148 | 67,297 | 65,547 | 35,520 | 48,508 | 37,560 |
| Amount | 6,072,785 | 409,078 | 266,997 | 784,200 | 803,390 | 500,008 | 1,010,615 | 2,298,498 |
| Dividends: Number | 1,603,681 | 450,938 | 200,109 | 313,772 | 275,417 | 139,765 | 147,337 | 76,343 |
| Amount | 9,128,224 | 1,016,735 | 583,497 | 1,054,836 | 1,174,243 | 793,325 | 1,432,047 | 3,073,541 |
| Business or profession net income (less loss): Number | 955,221 | 419,940 | 126,072 | 169,617 | 115,709 | 49,710 | 49,886 | 24,287 |
| Amount | 9,102,208 | 1,730,417 | 817,963 | 1,234,324 | 1,074,941 | 709,408 | 1,490,174 | 2,044,979 |
| Number of farm returns | 41,004 | 12,070 | 4,802 | 7,975 | 6,722 | 3,151 | 3,618 | 2,666 |
| Net capital gain (less loss) in AGI: Number | 1,342,253 | 361,842 | 158,603 | 255,249 | 229,188 | 121,457 | 139,056 | 76,858 |
| Amount | 21,187,165 | 825,432 | 280,575 | 690,725 | 1,054,177 | 932,464 | 2,286,371 | 15,117,421 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 406,946 | 124,729 | 66,949 | 83,803 | 65,156 | 28,816 | 26,969 | 10,524 |
| Amount | 3,869,558 | 510,761 | 359,143 | 585,036 | 653,898 | 437,273 | 735,467 | 587,979 |
| Pensions and annuities in AGI: Number | 1,236,111 | 428,736 | 207,401 | 257,809 | 186,566 | 74,312 | 60,164 | 21,123 |
| Amount | 17,369,500 | 3,029,088 | 2,472,810 | 3,898,938 | 3,597,663 | 1,758,400 | 1,720,113 | 892,488 |
| Social Security benefits in AGI: Number | 596,629 | 18,102 | 104,843 | 203,302 | 139,693 | 55,179 | 52,344 | 23,166 |
| Amount | 4,562,381 | 65,595 | 209,936 | 1,119,878 | 1,453,399 | 675,921 | 692,581 | 345,072 |
| Total statutory adjustments: Number | 1,089,065 | 415,530 | 155,670 | 212,144 | 131,977 | 60,220 | 70,638 | 42,886 |
| Amount | 2,292,062 | 388,376 | 238,694 | 388,565 | 322,957 | 200,756 | 369,457 | 383,255 |
| Self-employment retirement plans: [6] Number | 38,504 | 2,175 | 2,376 | 5,203 | 7,327 | 5,322 | 9,546 | 6,555 |
| Amount | 311,534 | 4,713 | 6,497 | 18,169 | 32,398 | 33,281 | 101,374 | 115,101 |
| Total itemized deductions: [7] Number | 1,615,241 | 214,663 | 199,007 | 397,489 | 372,224 | 185,559 | 173,787 | 72,512 |
| Amount | 25,352,956 | 3,052,912 | 2,066,979 | 4,338,377 | 4,735,834 | 2,868,439 | 3,671,156 | 4,619,259 |
| Medical and dental expense: Number | 399,087 | 122,050 | 81,074 | 107,003 | 58,663 | 18,333 | 10,543 | 1,421 |
| Amount | 2,643,279 | 1,160,781 | 355,130 | 480,751 | 317,993 | 141,434 | 135,601 | 51,590 |
| Taxes paid: Number | 1,537,683 | 191,186 | 182,601 | 376,390 | 361,728 | 182,203 | 171,356 | 72,219 |
| Amount | 4,911,761 | 378,637 | 336,864 | 656,904 | 790,873 | 535,324 | 822,280 | 1,390,879 |
| Interest paid: Number | 1,408,256 | 166,078 | 167,254 | 352,328 | 339,651 | 168,939 | 152,706 | 61,300 |
| Amount | 11,790,171 | 1,182,595 | 950,723 | 2,178,635 | 2,442,448 | 1,438,335 | 1,745,724 | 1,851,709 |
| Contributions: Number | 1,402,560 | 148,196 | 163,141 | 343,914 | 338,854 | 173,786 | 164,764 | 69,905 |
| Amount | 4,536,380 | 165,441 | 221,760 | 557,909 | 706,981 | 463,058 | 663,649 | 1,757,584 |
| Taxable income: Number | 5,273,116 | 1,854,276 | 1,031,431 | 1,136,441 | 681,760 | 260,805 | 217,592 | 90,811 |
| Amount | 172,489,964 | 9,063,695 | 13,938,064 | 29,100,857 | 30,159,453 | 17,193,487 | 23,509,181 | 49,525,227 |
| Total tax credits: [8] Number | 503,613 | 81,509 | 74,729 | 118,637 | 105,252 | 46,605 | 46,158 | 30,723 |
| Amount | 376,222 | 23,803 | 30,943 | 51,642 | 51,876 | 26,255 | 39,989 | 151,714 |
| Child care credit: Number | 332,710 | 53,660 | 61,173 | 92,886 | 76,500 | 28,290 | 16,816 | 3,385 |
| Amount | 144,564 | 19,463 | 26,980 | 39,831 | 35,339 | 13,255 | 7,908 | 1,788 |
| Earned income credit: [9] Number | 1,266,063 | 1,081,010 | 185,053 | -- | -- | -- | -- | -- |
| Amount | 1,857,110 | 1,720,212 | 136,899 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 997,837 | 941,544 | 56,293 | -- | -- | -- | -- | -- |
| Amount | 1,483,277 | 1,445,136 | 38,141 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 5,240,386 | 1,826,202 | 1,027,610 | 1,135,548 | 681,656 | 260,843 | 217,662 | 90,865 |
| Amount | 38,674,159 | 1,358,701 | 2,067,048 | 4,615,542 | 5,260,127 | 3,527,465 | 5,645,519 | 16,199,757 |
| Total tax liability: [12] Number | 5,479,546 | 2,057,396 | 1,033,213 | 1,137,129 | 682,120 | 261,014 | 217,784 | 90,890 |
| Amount | 40,151,555 | 1,720,165 | 2,224,560 | 4,862,833 | 5,473,289 | 3,650,050 | 5,833,890 | 16,386,769 |
| Tax due at time of filing: [13] Number | 1,701,179 | 505,712 | 253,774 | 366,722 | 275,334 | 131,010 | 116,864 | 51,763 |
| Amount | 5,942,985 | 282,359 | 226,051 | 482,095 | 581,716 | 455,752 | 858,231 | 3,056,780 |
| Overpayments: [14] Number | 4,613,433 | 2,537,953 | 761,131 | 732,016 | 374,595 | 112,706 | 76,538 | 18,494 |
| Amount | 6,186,548 | 2,874,035 | 767,189 | 934,984 | 669,080 | 276,831 | 333,542 | 330,887 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **GEORGIA** | | | | | | | | |
| Number of returns | 3,305,276 | 1,526,802 | 504,458 | 579,598 | 375,334 | 153,972 | 125,203 | 39,909 |
| Number of joint returns | 1,290,762 | 220,599 | 160,420 | 319,140 | 306,164 | 137,072 | 112,130 | 35,237 |
| Number with paid preparer's signature | 1,404,043 | 588,436 | 193,716 | 253,976 | 180,440 | 77,662 | 75,935 | 33,878 |
| Number of exemptions [3] | 6,701,531 | 2,354,349 | 1,019,255 | 1,348,546 | 1,039,411 | 450,421 | 370,853 | 118,696 |
| Adjusted gross income (AGI) [4] | 120,330,952 | 13,824,790 | 12,409,400 | 22,592,490 | 22,822,649 | 13,180,824 | 16,449,563 | 19,051,237 |
| Salaries and wages in AGI: Number | 2,935,903 | 1,301,173 | 457,882 | 535,452 | 349,573 | 143,440 | 114,043 | 34,340 |
| Amount | 92,908,264 | 12,325,293 | 10,626,162 | 19,228,031 | 19,091,029 | 10,756,882 | 12,085,988 | 8,794,878 |
| Taxable interest: Number | 1,485,772 | 383,920 | 190,351 | 330,429 | 288,039 | 136,337 | 117,618 | 39,078 |
| Amount | 3,331,793 | 540,493 | 290,521 | 483,589 | 491,801 | 299,820 | 454,300 | 771,270 |
| Tax-exempt interest: [5] Number | 85,939 | 10,754 | 6,206 | 13,059 | 15,344 | 10,506 | 16,702 | 13,368 |
| Amount | 803,216 | 43,847 | 28,713 | 76,490 | 95,238 | 73,262 | 143,321 | 342,344 |
| Dividends: Number | 621,177 | 126,062 | 56,139 | 116,529 | 128,715 | 77,070 | 83,216 | 33,446 |
| Amount | 2,247,851 | 185,739 | 98,611 | 201,426 | 266,233 | 206,402 | 410,399 | 879,040 |
| Business or profession net income (less loss): Number | 456,787 | 164,945 | 60,298 | 91,873 | 68,659 | 30,087 | 29,744 | 11,181 |
| Amount | 4,411,423 | 608,035 | 374,913 | 635,539 | 619,443 | 415,608 | 908,856 | 849,030 |
| Number of farm returns | 52,001 | 15,573 | 6,420 | 10,850 | 9,313 | 3,840 | 3,847 | 2,158 |
| Net capital gain (less loss) in AGI: Number | 472,941 | 97,313 | 41,447 | 83,795 | 90,708 | 57,149 | 70,309 | 32,220 |
| Amount | 5,475,295 | 210,586 | 84,786 | 206,138 | 327,260 | 304,506 | 786,157 | 3,555,861 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 117,042 | 30,273 | 18,230 | 26,091 | 21,815 | 9,860 | 8,297 | 2,476 |
| Amount | 958,514 | 118,173 | 89,875 | 163,472 | 190,170 | 125,759 | 169,632 | 101,433 |
| Pensions and annuities in AGI: Number | 448,300 | 132,774 | 70,837 | 100,232 | 78,527 | 33,366 | 25,737 | 6,827 |
| Amount | 5,667,950 | 910,968 | 777,944 | 1,290,565 | 1,237,163 | 647,819 | 604,757 | 198,733 |
| Social Security benefits in AGI: Number | 152,146 | 3,981 | 25,416 | 54,418 | 37,439 | 14,390 | 12,086 | 4,416 |
| Amount | 1,066,399 | 13,241 | 44,439 | 262,592 | 363,256 | 166,547 | 154,137 | 62,187 |
| Total statutory adjustments: Number | 490,188 | 159,595 | 67,379 | 101,842 | 70,245 | 33,183 | 38,634 | 19,310 |
| Amount | 1,069,588 | 139,017 | 94,892 | 168,292 | 151,926 | 100,985 | 209,529 | 204,947 |
| Self-employment retirement plans: [6] Number | 25,496 | 1,000 | 1,121 | 3,002 | 4,469 | 3,594 | 7,319 | 4,991 |
| Amount | 216,929 | 2,150 | 2,865 | 10,276 | 18,876 | 20,755 | 73,793 | 88,216 |
| Total itemized deductions: [7] Number | 1,019,089 | 77,100 | 103,131 | 260,973 | 279,391 | 139,411 | 120,164 | 38,919 |
| Amount | 16,250,279 | 1,110,508 | 1,078,205 | 2,851,767 | 3,698,708 | 2,349,795 | 2,821,156 | 2,340,140 |
| Medical and dental expense: Number | 168,917 | 41,730 | 35,889 | 52,872 | 27,189 | 7,327 | 3,517 | 393 |
| Amount | 1,029,261 | 464,780 | 198,100 | 176,970 | 106,156 | 39,088 | 31,225 | 12,943 |
| Taxes paid: Number | 1,021,595 | 75,210 | 103,640 | 263,432 | 280,602 | 139,582 | 120,180 | 38,949 |
| Amount | 5,269,627 | 120,337 | 194,553 | 724,966 | 1,151,339 | 813,090 | 1,085,524 | 1,179,819 |
| Interest paid: Number | 903,576 | 56,824 | 85,084 | 234,162 | 258,446 | 128,029 | 107,677 | 33,354 |
| Amount | 6,690,171 | 388,975 | 437,068 | 1,296,602 | 1,643,607 | 990,470 | 1,157,608 | 775,841 |
| Contributions: Number | 910,786 | 56,249 | 86,973 | 229,109 | 255,050 | 131,519 | 114,426 | 37,460 |
| Amount | 2,730,975 | 82,699 | 148,513 | 424,789 | 568,149 | 371,157 | 459,897 | 675,771 |
| Taxable income: Number | 2,612,001 | 843,800 | 496,833 | 577,539 | 374,953 | 153,888 | 125,117 | 39,871 |
| Amount | 79,989,249 | 4,009,360 | 6,701,959 | 14,466,154 | 15,892,101 | 9,603,212 | 12,675,829 | 16,640,633 |
| Total tax credits: [8] Number | 235,340 | 39,719 | 37,343 | 52,998 | 51,339 | 22,621 | 20,164 | 11,156 |
| Amount | 134,202 | 12,966 | 16,941 | 22,068 | 23,009 | 10,796 | 13,474 | 34,947 |
| Child care credit: Number | 188,994 | 30,749 | 34,971 | 48,035 | 45,025 | 17,669 | 10,664 | 1,881 |
| Amount | 81,876 | 11,652 | 16,298 | 20,060 | 20,047 | 8,009 | 4,824 | 986 |
| Earned income credit: [9] Number | 688,637 | 580,247 | 108,390 | -- | -- | -- | -- | -- |
| Amount | 1,076,620 | 996,164 | 80,456 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 555,366 | 523,070 | 32,296 | -- | -- | -- | -- | -- |
| Amount | 879,553 | 858,007 | 21,546 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 2,594,431 | 828,486 | 494,917 | 577,197 | 374,918 | 153,892 | 125,136 | 39,885 |
| Amount | 16,857,763 | 604,269 | 990,434 | 2,285,149 | 2,711,688 | 1,920,048 | 2,982,226 | 5,363,947 |
| Total tax liability: [12] Number | 2,690,077 | 920,427 | 497,682 | 577,919 | 375,070 | 153,920 | 125,161 | 39,898 |
| Amount | 17,652,191 | 749,041 | 1,069,100 | 2,422,576 | 2,841,325 | 1,996,247 | 3,107,038 | 5,466,864 |
| Tax due at time of filing: [13] Number | 792,077 | 211,816 | 113,085 | 173,175 | 134,814 | 72,708 | 62,719 | 23,760 |
| Amount | 2,333,410 | 118,326 | 114,948 | 232,064 | 271,783 | 212,552 | 394,945 | 988,793 |
| Overpayments: [14] Number | 2,390,879 | 1,242,038 | 382,715 | 395,282 | 231,187 | 76,028 | 54,122 | 9,507 |
| Amount | 3,321,297 | 1,543,113 | 395,098 | 497,977 | 403,055 | 172,111 | 197,692 | 112,250 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **HAWAII** | | | | | | | | |
| Number of returns | 549,619 | 229,846 | 90,245 | 105,389 | 70,108 | 30,118 | 19,225 | 4,688 |
| Number of joint returns | 225,630 | 39,378 | 30,563 | 54,057 | 54,109 | 26,738 | 16,902 | 3,883 |
| Number with paid preparer's signature | 208,989 | 70,691 | 29,703 | 43,127 | 33,657 | 15,653 | 12,144 | 4,014 |
| Number of exemptions [3] | 1,066,834 | 304,601 | 173,007 | 239,267 | 193,742 | 88,603 | 54,862 | 12,752 |
| Adjusted gross income (AGI) [4] | 19,537,774 | 1,859,457 | 2,229,403 | 4,105,994 | 4,272,034 | 2,577,271 | 2,473,022 | 2,020,593 |
| Salaries and wages in AGI: Number | 460,857 | 177,385 | 78,920 | 93,512 | 63,189 | 27,283 | 16,847 | 3,721 |
| Amount | 14,606,974 | 1,710,143 | 1,824,943 | 3,295,667 | 3,336,671 | 1,981,003 | 1,649,552 | 808,993 |
| Taxable interest: Number | 375,803 | 115,277 | 60,425 | 84,279 | 63,641 | 28,840 | 18,728 | 4,613 |
| Amount | 667,531 | 123,745 | 61,956 | 108,757 | 112,170 | 70,669 | 83,973 | 106,261 |
| Tax-exempt interest: [5] Number | 23,896 | 3,866 | 2,111 | 4,554 | 4,892 | 3,215 | 3,503 | 1,755 |
| Amount | 155,828 | 13,332 | 7,324 | 19,618 | 24,902 | 18,168 | 27,388 | 45,095 |
| Dividends: Number | 135,987 | 32,172 | 15,802 | 28,385 | 27,253 | 15,686 | 12,896 | 3,793 |
| Amount | 402,236 | 42,942 | 21,974 | 49,003 | 60,470 | 45,574 | 69,739 | 112,533 |
| Business or profession net income (less loss): Number | 80,840 | 27,035 | 10,471 | 16,413 | 13,506 | 6,659 | 5,207 | 1,549 |
| Amount | 777,848 | 74,971 | 58,648 | 107,169 | 119,812 | 87,606 | 160,766 | 168,877 |
| Number of farm returns | 5,932 | 2,217 | 888 | 1,139 | 946 | 356 | 260 | 126 |
| Net capital gain (less loss) in AGI: Number | 103,323 | 23,640 | 11,118 | 21,076 | 20,619 | 12,244 | 11,042 | 3,584 |
| Amount | 746,617 | 83,127 | 14,539 | 41,395 | 63,852 | 58,889 | 130,425 | 354,390 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 28,202 | 7,168 | 4,239 | 6,496 | 5,395 | 2,582 | 1,862 | 460 |
| Amount | 210,772 | 26,908 | 20,520 | 39,661 | 44,165 | 29,514 | 33,412 | 16,592 |
| Pensions and annuities in AGI: Number | 98,519 | 28,599 | 15,343 | 21,738 | 17,819 | 8,241 | 5,540 | 1,239 |
| Amount | 1,543,083 | 211,312 | 196,805 | 353,300 | 365,348 | 196,940 | 162,554 | 56,625 |
| Social Security benefits in AGI: Number | 39,715 | 873 | 6,160 | 13,971 | 10,325 | 4,346 | 3,089 | 951 |
| Amount | 289,243 | 2,752 | 10,703 | 68,279 | 100,750 | 51,428 | 40,912 | 14,420 |
| Total statutory adjustments: Number | 87,255 | 27,641 | 14,120 | 19,412 | 12,260 | 5,994 | 5,651 | 2,177 |
| Amount | 191,944 | 30,552 | 22,418 | 35,449 | 28,554 | 18,388 | 32,136 | 24,448 |
| Self-employment retirement plans: [6] Number | 5,655 | 380 | 342 | 835 | 1,185 | 860 | 1,371 | 682 |
| Amount | 41,256 | 716 | 908 | 2,795 | 5,293 | 5,089 | 14,275 | 12,181 |
| Total itemized deductions: [7] Number | 179,606 | 15,261 | 18,488 | 46,303 | 50,275 | 26,566 | 18,130 | 4,583 |
| Amount | 3,344,874 | 195,137 | 207,839 | 606,403 | 841,600 | 562,846 | 607,695 | 323,354 |
| Medical and dental expense: Number | 27,167 | 7,988 | 5,774 | 7,939 | 3,984 | 993 | 431 | 58 |
| Amount | 114,285 | 36,040 | 19,623 | 26,630 | 16,668 | 6,566 | 6,033 | 2,724 |
| Taxes paid: Number | 178,881 | 14,572 | 18,365 | 46,353 | 50,296 | 26,589 | 18,122 | 4,584 |
| Amount | 971,916 | 24,662 | 36,527 | 144,876 | 236,118 | 178,917 | 186,446 | 164,369 |
| Interest paid: Number | 143,456 | 10,682 | 13,525 | 35,262 | 41,575 | 23,140 | 15,490 | 3,782 |
| Amount | 1,713,302 | 108,907 | 114,053 | 332,801 | 468,640 | 303,563 | 263,989 | 121,349 |
| Contributions: Number | 159,699 | 10,221 | 15,675 | 41,221 | 46,194 | 25,073 | 17,036 | 4,279 |
| Amount | 304,023 | 11,298 | 19,072 | 53,774 | 68,694 | 44,141 | 45,454 | 61,590 |
| Taxable income: Number | 455,387 | 139,480 | 87,732 | 104,350 | 69,871 | 30,079 | 19,194 | 4,681 |
| Amount | 12,563,642 | 709,973 | 1,218,589 | 2,559,500 | 2,810,878 | 1,766,452 | 1,809,826 | 1,688,423 |
| Total tax credits: [8] Number | 40,984 | 4,725 | 4,551 | 9,157 | 10,320 | 5,951 | 4,632 | 1,648 |
| Amount | 31,669 | 1,020 | 1,557 | 3,582 | 4,410 | 2,840 | 3,383 | 14,877 |
| Child care credit: Number | 26,436 | 1,894 | 3,483 | 6,843 | 7,585 | 4,119 | 2,204 | 308 |
| Amount | 9,816 | 595 | 1,223 | 2,546 | 2,809 | 1,590 | 914 | 139 |
| Earned income credit: [9] Number | 61,172 | 49,659 | 11,513 | -- | -- | -- | -- | -- |
| Amount | 72,081 | 64,094 | 7,987 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 44,294 | 40,844 | 3,450 | -- | -- | -- | -- | -- |
| Amount | 53,984 | 51,683 | 2,301 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 453,756 | 138,202 | 87,508 | 104,237 | 69,853 | 30,078 | 19,196 | 4,682 |
| Amount | 2,463,258 | 106,725 | 181,568 | 409,425 | 481,412 | 344,411 | 416,826 | 522,892 |
| Total tax liability: [12] Number | 468,548 | 151,672 | 88,321 | 104,636 | 69,935 | 30,093 | 19,208 | 4,683 |
| Amount | 2,592,221 | 128,385 | 194,028 | 432,107 | 504,475 | 359,077 | 437,621 | 536,528 |
| Tax due at time of filing: [13] Number | 146,931 | 40,304 | 21,586 | 34,492 | 26,041 | 13,400 | 9,063 | 2,045 |
| Amount | 280,311 | 18,872 | 16,781 | 39,339 | 46,099 | 35,454 | 50,384 | 73,381 |
| Overpayments: [14] Number | 367,366 | 169,672 | 66,341 | 67,281 | 40,559 | 14,581 | 7,642 | 1,290 |
| Amount | 434,925 | 141,781 | 59,587 | 84,279 | 71,742 | 33,904 | 28,580 | 15,052 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **IDAHO** | | | | | | | | |
| Number of returns | 507,786 | 241,013 | 77,795 | 97,908 | 56,929 | 17,780 | 12,288 | 4,073 |
| Number of joint returns | 253,119 | 57,328 | 41,212 | 72,507 | 50,983 | 16,403 | 11,095 | 3,591 |
| Number with paid preparer's signature | 260,310 | 105,446 | 40,898 | 55,782 | 33,867 | 11,311 | 9,293 | 3,713 |
| Number of exemptions [3] | 1,106,319 | 358,425 | 185,121 | 277,903 | 178,147 | 55,901 | 38,389 | 12,433 |
| Adjusted gross income (AGI) [4] | 16,378,066 | 1,921,092 | 1,918,336 | 3,819,806 | 3,433,775 | 1,514,345 | 1,614,025 | 2,156,689 |
| Salaries and wages in AGI: Number | 429,240 | 193,532 | 66,951 | 87,977 | 51,650 | 15,741 | 10,156 | 3,233 |
| Amount | 11,735,584 | 1,727,890 | 1,502,802 | 3,084,659 | 2,712,244 | 1,096,837 | 916,546 | 694,607 |
| Taxable interest: Number | 281,841 | 96,874 | 40,724 | 64,977 | 47,269 | 16,276 | 11,715 | 4,006 |
| Amount | 675,821 | 145,117 | 69,962 | 107,510 | 95,951 | 52,414 | 77,303 | 127,564 |
| Tax-exempt interest: [5] Number | 18,173 | 3,352 | 1,944 | 3,606 | 3,552 | 1,876 | 2,362 | 1,481 |
| Amount | 139,698 | 11,305 | 8,129 | 19,638 | 19,841 | 12,017 | 21,323 | 47,445 |
| Dividends: Number | 107,232 | 29,779 | 12,754 | 22,819 | 21,053 | 9,332 | 8,222 | 3,273 |
| Amount | 349,629 | 41,849 | 22,438 | 41,119 | 43,148 | 28,102 | 44,439 | 128,534 |
| Business or profession net income (less loss): | | | | | | | | |
| Number | 92,176 | 33,073 | 14,539 | 21,977 | 13,176 | 4,450 | 3,690 | 1,271 |
| Amount | 739,899 | 76,526 | 74,515 | 133,698 | 113,673 | 77,548 | 147,051 | 116,890 |
| Number of farm returns | 24,815 | 9,243 | 3,812 | 5,621 | 3,598 | 1,133 | 986 | 422 |
| Net capital gain (less loss) in AGI: Number | 101,095 | 29,445 | 12,198 | 20,868 | 18,520 | 8,498 | 8,156 | 3,410 |
| Amount | 1,010,408 | 71,126 | 35,065 | 72,904 | 94,028 | 66,624 | 138,037 | 532,626 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 23,283 | 7,664 | 4,194 | 5,276 | 3,645 | 1,244 | 988 | 272 |
| Amount | 167,000 | 28,060 | 21,038 | 33,342 | 33,537 | 16,865 | 22,412 | 11,748 |
| Pensions and annuities in AGI: Number | 76,841 | 27,835 | 13,391 | 17,152 | 11,519 | 3,694 | 2,562 | 688 |
| Amount | 904,927 | 193,726 | 153,891 | 227,960 | 180,917 | 71,364 | 58,722 | 18,347 |
| Social Security benefits in AGI: Number | 28,306 | 740 | 5,405 | 10,945 | 6,580 | 2,147 | 1,884 | 605 |
| Amount | 186,527 | 2,227 | 8,873 | 52,394 | 65,955 | 24,911 | 23,977 | 8,189 |
| Total statutory adjustments: Number | 93,388 | 31,351 | 15,408 | 22,655 | 12,337 | 4,793 | 4,781 | 2,063 |
| Amount | 184,248 | 28,021 | 21,893 | 38,120 | 29,416 | 18,061 | 29,319 | 19,417 |
| Self-employment retirement plans: [6] Number | 4,166 | 218 | 246 | 662 | 955 | 668 | 963 | 454 |
| Amount | 31,762 | 520 | 595 | 2,172 | 4,105 | 4,440 | 11,059 | 8,872 |
| Total itemized deductions: [7] Number | 153,142 | 15,563 | 17,623 | 45,975 | 42,772 | 15,900 | 11,456 | 3,853 |
| Amount | 2,281,487 | 176,243 | 172,434 | 497,711 | 559,098 | 267,467 | 272,021 | 336,513 |
| Medical and dental expense: Number | 31,580 | 9,914 | 6,534 | 9,660 | 4,219 | 899 | 333 | 21 |
| Amount | 131,351 | 50,592 | 23,983 | 34,001 | 14,677 | 4,893 | 2,549 | 656 |
| Taxes paid: Number | 152,277 | 14,792 | 17,548 | 45,967 | 42,773 | 15,891 | 11,455 | 3,851 |
| Amount | 738,111 | 23,580 | 33,378 | 127,137 | 182,988 | 101,261 | 116,432 | 153,335 |
| Interest paid: Number | 134,459 | 11,439 | 15,054 | 41,558 | 39,273 | 14,297 | 9,770 | 3,068 |
| Amount | 940,571 | 64,851 | 76,450 | 226,357 | 239,600 | 104,012 | 97,335 | 131,966 |
| Contributions: Number | 128,113 | 10,131 | 13,330 | 37,544 | 37,859 | 14,780 | 10,770 | 3,699 |
| Amount | 387,248 | 16,255 | 23,744 | 73,543 | 89,296 | 44,449 | 51,096 | 88,864 |
| Taxable income: Number | 400,839 | 137,018 | 75,435 | 97,407 | 56,870 | 17,764 | 12,277 | 4,068 |
| Amount | 10,302,523 | 598,568 | 936,284 | 2,292,498 | 2,329,976 | 1,092,609 | 1,240,676 | 1,811,912 |
| Total tax credits: [8] Number | 35,972 | 4,777 | 5,630 | 11,256 | 8,099 | 2,753 | 2,229 | 1,228 |
| Amount | 20,723 | 1,210 | 1,875 | 4,117 | 3,515 | 1,406 | 1,956 | 6,642 |
| Child care credit: Number | 26,743 | 3,036 | 4,760 | 9,719 | 6,526 | 1,730 | 835 | 137 |
| Amount | 9,582 | 970 | 1,573 | 3,363 | 2,587 | 686 | 338 | 65 |
| Earned income credit: [9] Number | 81,449 | 64,081 | 17,368 | -- | -- | -- | -- | -- |
| Amount | 116,619 | 103,703 | 12,917 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] | | | | | | | | |
| Number | 61,649 | 55,739 | 5,910 | -- | -- | -- | -- | -- |
| Amount | 90,029 | 85,851 | 4,177 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 398,460 | 135,060 | 75,127 | 97,304 | 56,854 | 17,769 | 12,276 | 4,070 |
| Amount | 2,056,068 | 90,219 | 138,906 | 352,880 | 386,132 | 216,079 | 290,821 | 581,032 |
| Total tax liability: [12] Number | 417,026 | 152,423 | 76,089 | 97,510 | 56,884 | 17,771 | 12,278 | 4,071 |
| Amount | 2,206,719 | 117,637 | 156,658 | 384,044 | 413,428 | 231,129 | 311,204 | 592,619 |
| Tax due at time of filing: [13] Number | 150,045 | 46,756 | 23,762 | 37,774 | 23,315 | 9,176 | 6,766 | 2,496 |
| Amount | 383,738 | 22,797 | 23,678 | 52,310 | 54,640 | 37,221 | 62,668 | 130,421 |
| Overpayments: [14] Number | 329,063 | 175,802 | 51,722 | 57,243 | 31,608 | 7,617 | 4,274 | 797 |
| Amount | 371,829 | 167,360 | 47,939 | 61,382 | 48,600 | 16,964 | 17,613 | 11,970 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **ILLINOIS** | | | | | | | | |
| Number of returns | 5,488,875 | 2,310,304 | 782,419 | 1,038,513 | 728,553 | 307,539 | 238,661 | 82,886 |
| Number of joint returns | 2,178,180 | 324,450 | 229,448 | 505,160 | 567,026 | 269,562 | 210,197 | 72,337 |
| Number with paid preparer's signature | 2,358,542 | 854,383 | 309,837 | 465,646 | 362,266 | 157,742 | 141,341 | 67,327 |
| Number of exemptions [3] | 10,842,008 | 3,082,232 | 1,499,841 | 2,344,001 | 2,033,942 | 917,420 | 714,221 | 250,351 |
| Adjusted gross income (AGI) [4] | 226,032,679 | 19,397,936 | 19,343,422 | 40,675,009 | 44,392,073 | 26,312,615 | 31,287,533 | 44,624,093 |
| Salaries and wages in AGI: Number | 4,689,344 | 1,818,772 | 684,174 | 943,155 | 672,659 | 284,716 | 215,101 | 70,767 |
| Amount | 166,675,519 | 15,920,719 | 15,716,120 | 33,863,127 | 36,745,422 | 21,406,359 | 22,787,470 | 20,236,303 |
| Taxable interest: Number | 3,271,735 | 961,951 | 407,641 | 703,942 | 610,427 | 280,675 | 225,936 | 81,163 |
| Amount | 8,718,499 | 1,568,320 | 752,473 | 1,222,551 | 1,223,986 | 722,690 | 1,019,761 | 2,208,717 |
| Tax-exempt interest: [5] Number | 264,923 | 37,816 | 20,103 | 42,165 | 48,815 | 32,015 | 47,039 | 36,970 |
| Amount | 2,543,600 | 126,823 | 77,251 | 239,536 | 318,704 | 209,003 | 430,963 | 1,141,320 |
| Dividends: Number | 1,411,664 | 343,512 | 135,357 | 259,524 | 277,521 | 160,807 | 164,093 | 70,850 |
| Amount | 5,376,552 | 533,031 | 282,687 | 562,116 | 681,408 | 502,317 | 897,068 | 1,917,925 |
| Business or profession net income (less loss): Number | 680,333 | 211,300 | 79,634 | 138,013 | 118,481 | 55,477 | 53,984 | 23,444 |
| Amount | 7,244,672 | 669,202 | 510,599 | 965,495 | 1,089,589 | 797,677 | 1,601,072 | 1,611,038 |
| Number of farm returns | 85,706 | 24,776 | 11,464 | 20,679 | 16,096 | 5,921 | 4,918 | 1,852 |
| Net capital gain (less loss) in AGI: Number | 1,070,073 | 244,901 | 94,928 | 189,749 | 206,174 | 124,738 | 140,910 | 68,673 |
| Amount | 13,195,196 | 516,421 | 172,046 | 440,051 | 684,187 | 632,700 | 1,566,805 | 9,182,985 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 291,827 | 91,254 | 45,267 | 60,202 | 48,209 | 21,704 | 19,049 | 6,142 |
| Amount | 2,373,713 | 336,790 | 229,904 | 393,302 | 431,133 | 276,890 | 416,202 | 289,493 |
| Pensions and annuities in AGI: Number | 896,927 | 315,657 | 136,335 | 180,857 | 140,536 | 60,723 | 47,874 | 14,945 |
| Amount | 10,078,301 | 1,974,709 | 1,387,027 | 2,172,482 | 1,996,249 | 1,039,442 | 1,040,827 | 467,566 |
| Social Security benefits in AGI: Number | 354,462 | 9,059 | 66,568 | 123,096 | 84,561 | 32,215 | 28,174 | 10,789 |
| Amount | 2,571,667 | 25,171 | 116,813 | 671,465 | 841,768 | 379,993 | 371,447 | 165,010 |
| Total statutory adjustments: Number | 791,660 | 226,054 | 104,508 | 169,239 | 124,515 | 59,871 | 68,144 | 39,329 |
| Amount | 1,990,148 | 212,860 | 162,330 | 302,487 | 284,652 | 191,090 | 382,616 | 454,116 |
| Self-employment retirement plans: [6] Number | 58,275 | 1,908 | 2,271 | 6,676 | 11,180 | 8,616 | 15,636 | 11,988 |
| Amount | 500,636 | 4,290 | 5,788 | 22,037 | 46,370 | 48,517 | 154,415 | 219,219 |
| Total itemized deductions: [7] Number | 1,639,640 | 121,725 | 133,888 | 378,498 | 461,054 | 251,130 | 214,992 | 78,353 |
| Amount | 25,991,696 | 1,582,474 | 1,429,739 | 4,180,590 | 6,023,955 | 4,023,650 | 4,662,899 | 4,088,389 |
| Medical and dental expense: Number | 237,391 | 69,395 | 43,978 | 65,991 | 38,857 | 11,817 | 6,478 | 875 |
| Amount | 1,556,352 | 565,943 | 282,489 | 314,001 | 204,231 | 83,764 | 76,977 | 28,948 |
| Taxes paid: Number | 1,638,696 | 118,485 | 133,809 | 379,356 | 462,028 | 251,390 | 215,145 | 78,483 |
| Amount | 8,986,373 | 366,668 | 335,156 | 1,174,521 | 1,939,339 | 1,395,531 | 1,748,392 | 2,026,766 |
| Interest paid: Number | 1,411,313 | 75,824 | 104,134 | 327,923 | 420,842 | 229,195 | 188,669 | 64,726 |
| Amount | 10,822,471 | 459,226 | 549,454 | 1,868,734 | 2,758,636 | 1,769,912 | 1,963,321 | 1,453,188 |
| Contributions: Number | 1,474,904 | 84,820 | 110,801 | 331,060 | 424,997 | 239,417 | 207,399 | 76,410 |
| Amount | 3,888,703 | 98,128 | 141,025 | 460,556 | 706,632 | 511,215 | 677,293 | 1,293,854 |
| Taxable income: Number | 4,518,520 | 1,360,078 | 768,049 | 1,034,103 | 727,655 | 307,307 | 238,499 | 82,829 |
| Amount | 160,170,271 | 6,246,792 | 10,846,164 | 26,853,825 | 31,539,956 | 19,606,135 | 24,698,029 | 40,379,371 |
| Total tax credits: [8] Number | 371,665 | 51,170 | 51,730 | 80,678 | 79,085 | 40,882 | 40,937 | 27,183 |
| Amount | 267,971 | 15,476 | 25,757 | 36,677 | 34,508 | 18,677 | 25,420 | 111,454 |
| Child care credit: Number | 248,930 | 31,919 | 44,875 | 65,224 | 60,150 | 26,934 | 16,796 | 3,032 |
| Amount | 117,876 | 13,286 | 24,018 | 31,037 | 27,429 | 12,575 | 7,919 | 1,612 |
| Earned income credit: [9] Number | 750,567 | 615,950 | 134,617 | -- | -- | -- | -- | -- |
| Amount | 1,065,814 | 967,397 | 98,418 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 584,887 | 543,351 | 41,536 | -- | -- | -- | -- | -- |
| Amount | 855,637 | 826,983 | 28,654 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 4,493,438 | 1,339,216 | 764,406 | 1,033,492 | 727,629 | 307,321 | 238,530 | 82,844 |
| Amount | 35,534,669 | 936,299 | 1,606,182 | 4,323,055 | 5,499,541 | 3,966,460 | 5,850,001 | 13,353,130 |
| Total tax liability: [12] Number | 4,613,861 | 1,453,433 | 768,911 | 1,034,791 | 727,891 | 307,391 | 238,579 | 82,865 |
| Amount | 36,941,292 | 1,122,527 | 1,718,798 | 4,546,453 | 5,743,362 | 4,119,980 | 6,091,474 | 13,598,696 |
| Tax due at time of filing: [13] Number | 1,340,747 | 385,506 | 163,401 | 269,377 | 231,804 | 129,874 | 113,956 | 46,829 |
| Amount | 4,191,217 | 175,714 | 146,370 | 357,323 | 469,238 | 381,930 | 684,923 | 1,975,720 |
| Overpayments: [14] Number | 3,849,880 | 1,750,533 | 597,401 | 740,395 | 472,752 | 164,246 | 105,240 | 19,313 |
| Amount | 5,389,021 | 1,775,444 | 622,074 | 1,033,656 | 902,976 | 385,939 | 390,768 | 278,166 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **INDIANA** | | | | | | | | |
| Number of returns | 2,690,910 | 1,197,219 | 392,656 | 511,738 | 359,952 | 127,724 | 77,937 | 23,684 |
| Number of joint returns | 1,181,706 | 192,273 | 143,348 | 326,543 | 308,652 | 118,312 | 71,383 | 21,195 |
| Number with paid preparer's signature | 1,079,234 | 406,584 | 149,373 | 222,265 | 169,020 | 63,541 | 48,032 | 20,419 |
| Number of exemptions [3] | 5,334,151 | 1,551,142 | 768,393 | 1,268,991 | 1,047,210 | 389,260 | 236,780 | 72,375 |
| Adjusted gross income (AGI) [4] | 94,527,873 | 10,430,348 | 9,676,915 | 20,155,038 | 21,821,800 | 10,890,674 | 10,045,099 | 11,507,999 |
| Salaries and wages in AGI: Number | 2,350,380 | 974,662 | 349,825 | 474,673 | 340,068 | 120,264 | 70,350 | 20,538 |
| Amount | 72,863,615 | 8,430,748 | 7,922,906 | 17,169,130 | 18,721,420 | 9,061,607 | 6,914,290 | 4,643,514 |
| Taxable interest: Number | 1,517,545 | 473,772 | 196,121 | 334,880 | 297,542 | 117,304 | 74,609 | 23,317 |
| Amount | 3,047,494 | 677,363 | 333,273 | 495,978 | 463,070 | 250,190 | 314,845 | 512,773 |
| Tax-exempt interest: [5] Number | 85,403 | 13,570 | 7,834 | 15,332 | 16,504 | 9,718 | 12,870 | 9,575 |
| Amount | 685,342 | 43,935 | 33,541 | 87,242 | 97,355 | 61,849 | 116,942 | 244,476 |
| Dividends: Number | 526,784 | 135,578 | 55,185 | 100,641 | 110,599 | 56,904 | 48,379 | 19,498 |
| Amount | 1,597,751 | 184,293 | 100,496 | 188,610 | 219,418 | 149,150 | 260,546 | 495,239 |
| Business or profession net income (less loss): Number | 340,518 | 104,787 | 44,972 | 79,456 | 61,377 | 23,570 | 19,121 | 7,235 |
| Amount | 3,177,812 | 328,315 | 262,490 | 510,950 | 508,833 | 328,377 | 646,956 | 591,891 |
| Number of farm returns | 67,781 | 20,681 | 9,594 | 16,419 | 12,166 | 4,570 | 3,166 | 1,185 |
| Net capital gain (less loss) in AGI: Number | 400,247 | 98,781 | 40,687 | 75,043 | 80,936 | 43,690 | 42,068 | 19,042 |
| Amount | 3,305,080 | 150,609 | 86,331 | 196,897 | 291,532 | 226,751 | 474,662 | 1,878,296 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 126,412 | 43,201 | 21,378 | 26,647 | 20,104 | 7,820 | 5,704 | 1,558 |
| Amount | 873,625 | 149,999 | 105,252 | 168,475 | 173,156 | 99,677 | 117,328 | 59,737 |
| Pensions and annuities in AGI: Number | 451,440 | 183,343 | 72,069 | 87,686 | 64,386 | 23,861 | 15,677 | 4,398 |
| Amount | 4,452,523 | 1,181,630 | 738,304 | 967,265 | 783,152 | 348,998 | 313,688 | 119,488 |
| Social Security benefits in AGI: Number | 148,916 | 3,875 | 30,961 | 55,267 | 34,826 | 11,704 | 9,180 | 3,103 |
| Amount | 1,020,765 | 11,460 | 52,644 | 287,491 | 357,320 | 143,311 | 122,728 | 45,812 |
| Total statutory adjustments: Number | 373,136 | 106,592 | 53,400 | 88,686 | 60,091 | 24,866 | 26,096 | 13,405 |
| Amount | 711,323 | 87,302 | 69,672 | 127,513 | 109,628 | 69,055 | 135,300 | 112,854 |
| Self-employment retirement plans: [6] Number | 17,374 | 552 | 672 | 2,038 | 3,477 | 2,703 | 4,902 | 3,030 |
| Amount | 144,002 | 974 | 1,601 | 6,132 | 13,274 | 14,928 | 52,743 | 54,351 |
| Total itemized deductions: [7] Number | 672,742 | 43,651 | 53,505 | 164,196 | 215,205 | 102,875 | 70,755 | 22,555 |
| Amount | 9,208,144 | 680,665 | 487,624 | 1,615,021 | 2,488,111 | 1,458,405 | 1,378,405 | 1,099,913 |
| Medical and dental expense: Number | 89,264 | 27,041 | 17,386 | 25,836 | 13,670 | 3,543 | 1,631 | 157 |
| Amount | 604,322 | 289,505 | 90,243 | 113,334 | 65,174 | 22,147 | 16,993 | 6,927 |
| Taxes paid: Number | 675,451 | 43,266 | 54,004 | 165,373 | 216,156 | 103,135 | 70,908 | 22,609 |
| Amount | 3,258,892 | 192,017 | 108,642 | 453,954 | 837,827 | 544,122 | 553,610 | 568,720 |
| Interest paid: Number | 593,808 | 27,219 | 43,357 | 147,704 | 201,054 | 95,087 | 61,523 | 17,864 |
| Amount | 3,596,608 | 132,811 | 192,468 | 729,653 | 1,112,951 | 599,587 | 519,199 | 309,939 |
| Contributions: Number | 574,545 | 28,971 | 40,292 | 132,611 | 187,871 | 95,627 | 67,336 | 21,837 |
| Amount | 1,558,826 | 44,949 | 63,278 | 210,476 | 340,431 | 227,220 | 257,669 | 414,804 |
| Taxable income: Number | 2,194,745 | 707,211 | 388,000 | 510,499 | 359,771 | 127,687 | 77,897 | 23,680 |
| Amount | 64,350,867 | 3,322,764 | 5,416,703 | 13,199,002 | 15,742,348 | 8,282,065 | 8,027,205 | 10,360,758 |
| Total tax credits: [8] Number | 160,550 | 21,520 | 19,725 | 41,269 | 40,755 | 16,656 | 12,911 | 7,714 |
| Amount | 90,857 | 6,149 | 8,675 | 18,885 | 18,353 | 7,738 | 8,842 | 22,215 |
| Child care credit: Number | 115,248 | 14,151 | 15,898 | 33,054 | 33,450 | 12,046 | 5,667 | 982 |
| Amount | 45,227 | 4,962 | 6,322 | 12,195 | 13,749 | 5,105 | 2,406 | 487 |
| Earned income credit: [9] Number | 373,038 | 301,275 | 71,763 | -- | -- | -- | -- | -- |
| Amount | 528,233 | 476,215 | 52,019 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 286,425 | 266,585 | 19,840 | -- | -- | -- | -- | -- |
| Amount | 419,103 | 405,998 | 13,105 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 2,185,310 | 698,880 | 387,138 | 510,282 | 359,743 | 127,684 | 77,905 | 23,678 |
| Amount | 12,999,638 | 497,523 | 805,512 | 2,076,348 | 2,688,065 | 1,670,084 | 1,889,145 | 3,372,960 |
| Total tax liability: [12] Number | 2,242,023 | 753,634 | 388,671 | 510,617 | 359,808 | 127,694 | 77,919 | 23,680 |
| Amount | 13,584,938 | 581,138 | 863,498 | 2,190,678 | 2,799,236 | 1,733,623 | 1,983,807 | 3,432,957 |
| Tax due at time of filing: [13] Number | 567,183 | 163,600 | 74,912 | 123,133 | 102,925 | 51,386 | 37,444 | 13,783 |
| Amount | 1,480,476 | 71,502 | 67,177 | 159,402 | 197,079 | 151,524 | 250,799 | 582,992 |
| Overpayments: [14] Number | 2,000,842 | 957,496 | 308,358 | 376,710 | 247,783 | 71,529 | 33,789 | 5,177 |
| Amount | 2,567,149 | 911,523 | 322,942 | 506,350 | 461,813 | 163,732 | 123,694 | 77,095 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **IOWA** | | | | | | | | |
| Number of returns | 1,300,036 | 592,229 | 195,995 | 257,369 | 161,969 | 50,217 | 32,645 | 9,612 |
| Number of joint returns | 604,204 | 108,550 | 83,902 | 181,944 | 144,940 | 46,536 | 29,642 | 8,690 |
| Number with paid preparer's signature | 754,393 | 296,636 | 115,686 | 168,713 | 107,866 | 33,110 | 23,896 | 8,486 |
| Number of exemptions [3] | 2,570,355 | 727,211 | 396,553 | 675,367 | 489,333 | 154,324 | 98,321 | 29,246 |
| Adjusted gross income (AGI) [4] | 42,582,963 | 5,071,151 | 4,836,778 | 10,088,943 | 9,772,643 | 4,272,175 | 4,258,035 | 4,283,238 |
| Salaries and wages in AGI: Number | 1,085,571 | 460,456 | 166,625 | 230,573 | 147,114 | 44,875 | 27,689 | 8,239 |
| Amount | 30,975,781 | 3,950,338 | 3,686,763 | 8,027,467 | 7,714,513 | 3,160,769 | 2,575,880 | 1,860,051 |
| Taxable interest: Number | 845,848 | 297,065 | 120,594 | 194,437 | 144,636 | 47,762 | 31,828 | 9,526 |
| Amount | 1,980,023 | 450,350 | 245,310 | 363,825 | 321,804 | 157,379 | 197,480 | 243,875 |
| Tax-exempt interest: [5] Number | 59,615 | 10,064 | 6,353 | 12,106 | 12,462 | 6,626 | 7,662 | 4,342 |
| Amount | 429,860 | 25,317 | 20,504 | 61,275 | 58,318 | 116,523 | 58,515 | 89,408 |
| Dividends: Number | 343,815 | 98,669 | 42,218 | 74,168 | 68,670 | 28,752 | 23,156 | 8,182 |
| Amount | 871,075 | 118,369 | 67,613 | 120,674 | 136,740 | 85,975 | 134,538 | 207,165 |
| Business or profession net income (less loss): Number | 196,819 | 62,568 | 29,974 | 50,295 | 31,830 | 10,478 | 8,872 | 2,802 |
| Amount | 1,567,398 | 168,201 | 147,482 | 300,636 | 283,283 | 165,091 | 303,621 | 199,083 |
| Number of farm returns | 97,146 | 34,460 | 16,127 | 24,092 | 14,260 | 4,137 | 3,264 | 806 |
| Net capital gain (less loss) in AGI: Number | 296,807 | 84,982 | 37,374 | 64,012 | 56,885 | 24,311 | 21,249 | 7,994 |
| Amount | 1,671,327 | 131,137 | 86,710 | 172,764 | 207,188 | 136,261 | 246,112 | 691,155 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 70,343 | 25,872 | 12,905 | 14,780 | 9,595 | 3,567 | 2,842 | 782 |
| Amount | 380,579 | 78,960 | 52,911 | 75,927 | 68,504 | 35,952 | 45,157 | 23,169 |
| Pensions and annuities in AGI: Number | 213,425 | 82,462 | 37,210 | 45,344 | 29,599 | 9,846 | 6,980 | 1,984 |
| Amount | 1,891,534 | 476,464 | 334,070 | 442,023 | 333,294 | 136,503 | 124,086 | 45,094 |
| Social Security benefits in AGI: Number | 92,159 | 2,014 | 19,504 | 35,327 | 20,927 | 7,080 | 5,733 | 1,574 |
| Amount | 626,573 | 4,985 | 31,805 | 180,483 | 218,758 | 88,731 | 77,280 | 24,530 |
| Total statutory adjustments: Number | 246,116 | 73,803 | 40,448 | 64,884 | 35,702 | 13,037 | 13,070 | 5,172 |
| Amount | 507,673 | 70,140 | 61,944 | 113,275 | 89,632 | 49,274 | 80,553 | 42,856 |
| Self-employment retirement plans: [6] Number | 15,416 | 624 | 896 | 2,814 | 4,273 | 2,362 | 3,244 | 1,203 |
| Amount | 98,504 | 1,010 | 2,084 | 8,638 | 18,020 | 14,531 | 34,677 | 19,543 |
| Total itemized deductions: [7] Number | 334,769 | 30,912 | 31,005 | 85,312 | 104,705 | 43,098 | 30,371 | 9,366 |
| Amount | 4,564,621 | 343,685 | 341,842 | 825,212 | 1,217,580 | 633,349 | 641,694 | 561,259 |
| Medical and dental expense: Number | 68,922 | 25,484 | 14,163 | 18,299 | 8,354 | 1,833 | 717 | 72 |
| Amount | 507,562 | 203,092 | 141,260 | 90,846 | 46,055 | 13,271 | 9,952 | 3,085 |
| Taxes paid: Number | 334,989 | 28,522 | 31,318 | 86,713 | 105,442 | 43,206 | 30,417 | 9,371 |
| Amount | 1,797,273 | 45,600 | 66,576 | 274,193 | 493,887 | 287,304 | 316,449 | 313,265 |
| Interest paid: Number | 262,824 | 12,811 | 20,948 | 70,838 | 92,040 | 36,249 | 23,112 | 6,826 |
| Amount | 1,364,458 | 49,688 | 76,786 | 292,675 | 433,905 | 206,989 | 181,730 | 122,685 |
| Contributions: Number | 298,515 | 22,980 | 25,208 | 74,088 | 96,687 | 41,199 | 29,265 | 9,088 |
| Amount | 717,403 | 32,215 | 35,904 | 104,319 | 153,824 | 91,709 | 113,477 | 185,955 |
| Taxable income: Number | 1,077,400 | 373,416 | 192,938 | 256,740 | 161,879 | 50,198 | 32,627 | 9,602 |
| Amount | 27,975,128 | 1,664,500 | 2,638,599 | 6,466,469 | 6,949,666 | 3,198,380 | 3,354,507 | 3,703,008 |
| Total tax credits: [8] Number | 111,123 | 13,096 | 14,748 | 36,956 | 28,186 | 8,265 | 6,605 | 3,267 |
| Amount | 50,498 | 3,375 | 5,611 | 15,343 | 12,124 | 3,694 | 3,699 | 6,654 |
| Child care credit: Number | 82,366 | 8,320 | 11,736 | 30,940 | 22,942 | 5,437 | 2,548 | 443 |
| Amount | 30,333 | 2,702 | 4,087 | 11,089 | 9,227 | 2,093 | 937 | 197 |
| Earned income credit: [9] Number | 155,775 | 124,044 | 31,731 | -- | -- | -- | -- | -- |
| Amount | 209,342 | 186,804 | 22,538 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 114,353 | 105,789 | 8,564 | -- | -- | -- | -- | -- |
| Amount | 160,197 | 154,544 | 5,653 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 1,070,332 | 367,419 | 192,120 | 256,494 | 161,865 | 50,198 | 32,633 | 9,603 |
| Amount | 5,415,131 | 248,203 | 390,902 | 997,921 | 1,162,338 | 640,082 | 789,190 | 1,186,494 |
| Total tax liability: [12] Number | 1,106,416 | 401,989 | 193,320 | 256,765 | 161,894 | 50,204 | 32,635 | 9,609 |
| Amount | 5,803,984 | 304,049 | 434,755 | 1,087,857 | 1,245,598 | 681,403 | 842,966 | 1,207,355 |
| Tax due at time of filing: [13] Number | 381,391 | 124,630 | 53,625 | 88,667 | 64,855 | 26,321 | 17,953 | 5,340 |
| Amount | 797,199 | 55,690 | 57,898 | 145,889 | 167,788 | 104,093 | 141,434 | 124,406 |
| Overpayments: [14] Number | 842,642 | 420,521 | 135,261 | 160,233 | 91,303 | 21,379 | 11,537 | 2,408 |
| Amount | 904,670 | 353,149 | 127,916 | 180,298 | 135,837 | 42,617 | 40,659 | 24,195 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **KANSAS** | | | | | | | | |
| Number of returns | 1,151,260 | 509,364 | 170,523 | 220,439 | 147,373 | 54,250 | 37,580 | 11,731 |
| Number of joint returns | 536,148 | 93,174 | 73,388 | 147,078 | 127,801 | 49,768 | 34,303 | 10,636 |
| Number with paid preparer's signature | 545,121 | 207,099 | 78,806 | 113,319 | 79,992 | 30,434 | 25,230 | 10,241 |
| Number of exemptions [3] | 2,330,719 | 658,901 | 355,469 | 563,933 | 436,178 | 165,266 | 114,648 | 36,324 |
| Adjusted gross income (AGI) [4] | 41,094,943 | 4,295,901 | 4,204,377 | 8,641,686 | 8,942,735 | 4,630,196 | 4,902,050 | 5,478,000 |
| Salaries and wages in AGI: Number | 976,510 | 405,304 | 146,857 | 197,818 | 134,327 | 49,175 | 32,865 | 10,164 |
| Amount | 30,228,776 | 3,542,211 | 3,300,728 | 6,990,974 | 7,181,763 | 3,576,454 | 3,257,311 | 2,379,335 |
| Taxable interest: Number | 691,058 | 221,898 | 92,644 | 153,034 | 125,362 | 50,385 | 36,164 | 11,571 |
| Amount | 1,743,094 | 359,022 | 190,842 | 291,997 | 269,610 | 149,088 | 194,475 | 288,061 |
| Tax-exempt interest: [5] Number | 49,196 | 7,666 | 4,692 | 9,031 | 9,806 | 5,739 | 7,391 | 4,871 |
| Amount | 421,912 | 25,406 | 20,243 | 50,090 | 61,653 | 39,761 | 77,319 | 147,441 |
| Dividends: Number | 282,406 | 72,374 | 31,389 | 57,619 | 57,391 | 28,615 | 25,290 | 9,728 |
| Amount | 858,542 | 90,723 | 51,827 | 98,321 | 118,894 | 82,022 | 139,865 | 276,891 |
| Business or profession net income (less loss): Number | 180,944 | 54,611 | 25,236 | 43,044 | 31,069 | 12,175 | 10,665 | 4,144 |
| Amount | 1,633,390 | 146,106 | 132,662 | 275,997 | 283,480 | 187,243 | 347,784 | 260,118 |
| Number of farm returns | 69,219 | 24,816 | 10,668 | 16,228 | 10,548 | 3,379 | 2,611 | 969 |
| Net capital gain (less loss) in AGI: Number | 248,373 | 64,856 | 27,724 | 49,781 | 48,387 | 24,521 | 23,469 | 9,635 |
| Amount | 1,729,805 | 104,144 | 51,875 | 113,854 | 154,036 | 122,170 | 246,404 | 937,323 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 65,718 | 21,351 | 11,328 | 14,110 | 10,542 | 4,209 | 3,299 | 879 |
| Amount | 438,860 | 71,486 | 52,100 | 83,491 | 86,887 | 51,421 | 62,376 | 31,098 |
| Pensions and annuities in AGI: Number | 188,269 | 64,391 | 31,496 | 40,502 | 29,987 | 11,536 | 8,151 | 2,206 |
| Amount | 1,976,923 | 406,234 | 312,213 | 456,939 | 402,513 | 189,298 | 158,714 | 51,013 |
| Social Security benefits in AGI: Number | 81,328 | 1,794 | 16,269 | 29,900 | 19,207 | 6,964 | 5,526 | 1,668 |
| Amount | 584,082 | 4,723 | 28,176 | 156,163 | 202,852 | 88,559 | 77,157 | 26,451 |
| Total statutory adjustments: Number | 209,924 | 60,770 | 31,991 | 51,526 | 32,096 | 13,415 | 13,825 | 6,301 |
| Amount | 445,397 | 55,710 | 46,671 | 87,589 | 74,758 | 46,522 | 80,745 | 53,404 |
| Self-employment retirement plans: [6] Number | 11,709 | 422 | 549 | 1,696 | 2,651 | 1,843 | 3,084 | 1,464 |
| Amount | 81,469 | 689 | 1,284 | 5,092 | 10,481 | 10,477 | 31,124 | 22,322 |
| Total itemized deductions: [7] Number | 307,447 | 24,313 | 25,088 | 71,527 | 93,647 | 46,378 | 35,141 | 11,353 |
| Amount | 4,537,988 | 328,928 | 242,359 | 768,769 | 1,109,318 | 694,899 | 745,857 | 647,856 |
| Medical and dental expense: Number | 60,421 | 18,639 | 11,287 | 16,865 | 9,817 | 2,558 | 1,146 | 109 |
| Amount | 468,668 | 196,720 | 66,280 | 126,466 | 47,459 | 15,985 | 12,872 | 2,885 |
| Taxes paid: Number | 304,855 | 21,959 | 24,705 | 71,529 | 93,764 | 46,405 | 35,137 | 11,356 |
| Amount | 1,673,907 | 36,788 | 49,569 | 205,127 | 389,886 | 278,081 | 334,354 | 380,103 |
| Interest paid: Number | 252,836 | 11,896 | 18,016 | 60,459 | 83,633 | 40,989 | 29,011 | 8,832 |
| Amount | 1,514,772 | 55,424 | 74,627 | 280,461 | 445,885 | 258,615 | 248,121 | 151,640 |
| Contributions: Number | 270,830 | 16,473 | 19,910 | 60,917 | 85,037 | 43,784 | 33,691 | 11,018 |
| Amount | 778,245 | 26,794 | 33,871 | 104,144 | 165,876 | 108,852 | 133,329 | 205,380 |
| Taxable income: Number | 947,156 | 308,934 | 167,622 | 219,824 | 147,271 | 54,227 | 37,559 | 11,719 |
| Amount | 27,700,005 | 1,386,820 | 2,256,604 | 5,563,443 | 6,370,601 | 3,463,099 | 3,853,276 | 4,806,164 |
| Total tax credits: [8] Number | 94,553 | 11,183 | 12,582 | 27,368 | 23,403 | 8,983 | 7,169 | 3,865 |
| Amount | 53,372 | 3,020 | 4,962 | 12,042 | 10,846 | 4,379 | 4,660 | 13,462 |
| Child care credit: Number | 69,954 | 7,297 | 10,573 | 22,824 | 19,333 | 6,253 | 3,127 | 547 |
| Amount | 27,021 | 2,436 | 3,854 | 8,463 | 7,999 | 2,672 | 1,324 | 274 |
| Earned income credit: [9] Number | 150,022 | 118,988 | 31,034 | -- | -- | -- | -- | -- |
| Amount | 208,105 | 185,678 | 22,427 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 112,158 | 103,123 | 9,035 | -- | -- | -- | -- | -- |
| Amount | 161,757 | 155,688 | 6,068 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 941,612 | 304,142 | 167,036 | 219,667 | 147,254 | 54,229 | 37,561 | 11,723 |
| Amount | 5,629,316 | 207,096 | 334,131 | 865,784 | 1,076,819 | 693,947 | 905,582 | 1,545,957 |
| Total tax liability: [12] Number | 972,150 | 333,409 | 168,008 | 219,891 | 147,307 | 54,240 | 37,568 | 11,727 |
| Amount | 5,969,445 | 253,998 | 368,646 | 935,721 | 1,144,994 | 732,294 | 959,085 | 1,574,706 |
| Tax due at time of filing: [13] Number | 322,161 | 95,645 | 44,523 | 73,947 | 56,177 | 25,981 | 19,299 | 6,589 |
| Amount | 826,863 | 43,450 | 44,353 | 108,038 | 128,107 | 89,898 | 140,810 | 272,206 |
| Overpayments: [14] Number | 761,496 | 373,342 | 120,131 | 139,183 | 85,660 | 25,525 | 14,815 | 2,840 |
| Amount | 886,568 | 338,466 | 114,165 | 159,342 | 133,096 | 52,661 | 53,451 | 35,388 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **KENTUCKY** | | | | | | | | |
| Number of returns | 1,636,942 | 808,404 | 242,575 | 295,829 | 179,144 | 58,714 | 38,982 | 13,294 |
| Number of joint returns | 766,231 | 190,277 | 113,587 | 204,572 | 157,027 | 53,972 | 35,069 | 11,727 |
| Number with paid preparer's signature | 829,762 | 366,670 | 123,418 | 165,054 | 102,527 | 33,711 | 26,615 | 11,767 |
| Number of exemptions [3] | 3,305,496 | 1,210,727 | 507,769 | 739,531 | 515,879 | 175,563 | 116,167 | 39,860 |
| Adjusted gross income (AGI) [4] | 51,611,460 | 7,163,477 | 5,969,662 | 11,552,521 | 10,827,547 | 4,997,494 | 5,107,676 | 5,993,084 |
| Salaries and wages in AGI: Number | 1,406,815 | 653,617 | 214,665 | 272,262 | 166,744 | 54,116 | 34,207 | 11,204 |
| Amount | 39,236,208 | 5,894,743 | 4,864,163 | 9,719,435 | 9,023,125 | 3,958,195 | 3,323,452 | 2,453,094 |
| Taxable interest: Number | 807,752 | 260,758 | 113,234 | 185,534 | 144,962 | 53,231 | 37,009 | 13,024 |
| Amount | 1,814,574 | 431,508 | 207,747 | 303,209 | 267,834 | 135,658 | 183,248 | 285,369 |
| Tax-exempt interest: [5] Number | 43,823 | 6,669 | 4,003 | 8,124 | 8,405 | 4,820 | 6,727 | 5,055 |
| Amount | 395,479 | 26,140 | 19,463 | 46,985 | 61,407 | 35,902 | 74,576 | 131,006 |
| Dividends: Number | 278,852 | 70,248 | 30,726 | 56,677 | 56,480 | 28,213 | 25,599 | 10,909 |
| Amount | 946,003 | 96,296 | 52,399 | 105,187 | 127,521 | 89,082 | 165,592 | 309,925 |
| Business or profession net income (less loss): Number | 236,630 | 95,731 | 33,028 | 48,547 | 32,152 | 11,964 | 10,770 | 4,438 |
| Amount | 2,026,456 | 318,090 | 181,573 | 300,462 | 277,046 | 183,968 | 397,454 | 367,865 |
| Number of farm returns | 96,985 | 37,808 | 14,840 | 22,154 | 13,515 | 3,973 | 3,119 | 1,576 |
| Net capital gain (less loss) in AGI: Number | 219,939 | 56,915 | 23,999 | 42,952 | 41,450 | 21,697 | 22,264 | 10,662 |
| Amount | 1,860,720 | 122,733 | 58,453 | 126,273 | 174,671 | 132,985 | 283,102 | 962,502 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 63,188 | 20,666 | 10,863 | 13,841 | 10,137 | 3,816 | 2,975 | 890 |
| Amount | 437,365 | 73,590 | 52,614 | 85,783 | 87,096 | 47,946 | 58,660 | 31,674 |
| Pensions and annuities in AGI: Number | 260,915 | 102,047 | 44,006 | 54,279 | 36,867 | 12,741 | 8,612 | 2,363 |
| Amount | 2,822,191 | 684,614 | 482,572 | 663,578 | 532,692 | 221,581 | 181,058 | 56,097 |
| Social Security benefits in AGI: Number | 79,884 | 1,999 | 15,309 | 31,224 | 18,524 | 6,002 | 5,068 | 1,758 |
| Amount | 521,288 | 5,906 | 25,623 | 147,570 | 179,403 | 70,818 | 66,481 | 25,487 |
| Total statutory adjustments: Number | 259,850 | 99,861 | 38,068 | 54,292 | 32,509 | 13,096 | 14,652 | 7,372 |
| Amount | 452,309 | 71,020 | 46,506 | 78,628 | 63,242 | 40,812 | 84,076 | 68,026 |
| Self-employment retirement plans: [6] Number | 9,554 | 325 | 402 | 1,104 | 1,812 | 1,455 | 2,835 | 1,621 |
| Amount | 82,788 | 513 | 984 | 3,586 | 7,354 | 8,982 | 32,093 | 29,277 |
| Total itemized deductions: [7] Number | 427,621 | 34,642 | 42,998 | 118,868 | 128,744 | 52,582 | 36,948 | 12,839 |
| Amount | 5,872,404 | 402,337 | 381,906 | 1,185,099 | 1,552,146 | 819,722 | 811,357 | 719,837 |
| Medical and dental expense: Number | 65,271 | 22,023 | 13,907 | 18,843 | 7,677 | 1,891 | 823 | 107 |
| Amount | 472,774 | 284,797 | 57,327 | 67,973 | 35,775 | 12,624 | 10,725 | 3,551 |
| Taxes paid: Number | 427,711 | 33,520 | 43,161 | 119,537 | 129,044 | 52,638 | 36,965 | 12,846 |
| Amount | 2,318,828 | 49,210 | 91,051 | 388,497 | 624,442 | 355,763 | 374,306 | 435,559 |
| Interest paid: Number | 361,399 | 22,052 | 34,150 | 103,486 | 115,510 | 46,099 | 30,295 | 9,807 |
| Amount | 2,031,666 | 103,441 | 140,733 | 463,634 | 586,538 | 286,742 | 267,367 | 183,212 |
| Contributions: Number | 372,925 | 24,556 | 34,209 | 100,715 | 116,440 | 49,626 | 35,054 | 12,325 |
| Amount | 909,521 | 35,807 | 49,112 | 152,543 | 215,370 | 125,255 | 140,248 | 191,186 |
| Taxable income: Number | 1,269,761 | 445,031 | 239,793 | 295,054 | 178,978 | 58,676 | 38,954 | 13,275 |
| Amount | 33,261,745 | 2,089,602 | 3,175,401 | 7,392,455 | 7,635,397 | 3,692,752 | 3,994,120 | 5,282,018 |
| Total tax credits: [8] Number | 89,374 | 13,244 | 11,809 | 23,903 | 21,791 | 8,076 | 6,561 | 3,990 |
| Amount | 46,856 | 3,519 | 4,244 | 8,929 | 9,130 | 3,803 | 4,464 | 12,769 |
| Child care credit: Number | 68,889 | 8,431 | 10,499 | 21,423 | 18,939 | 6,016 | 2,998 | 583 |
| Amount | 25,825 | 2,740 | 3,714 | 7,656 | 7,598 | 2,556 | 1,263 | 298 |
| Earned income credit: [9] Number | 304,952 | 256,310 | 48,642 | -- | -- | -- | -- | -- |
| Amount | 431,216 | 396,454 | 34,762 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 237,177 | 223,930 | 13,247 | -- | -- | -- | -- | -- |
| Amount | 344,320 | 335,455 | 8,865 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 1,264,475 | 440,268 | 239,379 | 294,951 | 178,960 | 58,680 | 38,956 | 13,281 |
| Amount | 6,600,843 | 313,000 | 473,056 | 1,151,183 | 1,283,332 | 736,561 | 940,463 | 1,703,247 |
| Total tax liability: [12] Number | 1,326,434 | 500,841 | 240,398 | 295,221 | 179,032 | 58,691 | 38,966 | 13,285 |
| Amount | 6,981,058 | 392,626 | 513,962 | 1,219,891 | 1,345,015 | 772,621 | 997,177 | 1,739,766 |
| Tax due at time of filing: [13] Number | 363,763 | 118,447 | 54,466 | 80,810 | 57,083 | 26,158 | 19,285 | 7,514 |
| Amount | 862,946 | 63,884 | 48,664 | 101,321 | 111,814 | 83,223 | 139,920 | 314,120 |
| Overpayments: [14] Number | 1,194,427 | 639,283 | 182,284 | 207,827 | 116,535 | 29,765 | 15,687 | 3,046 |
| Amount | 1,487,804 | 664,039 | 186,467 | 259,371 | 204,300 | 67,879 | 64,134 | 41,617 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **LOUISIANA** | | | | | | | | |
| Number of returns | 1,795,375 | 939,651 | 254,374 | 291,776 | 182,161 | 65,156 | 45,942 | 16,315 |
| Number of joint returns | 698,997 | 149,225 | 99,350 | 184,400 | 152,892 | 58,508 | 40,580 | 14,042 |
| Number with paid preparer's signature | 709,088 | 321,030 | 93,716 | 125,344 | 88,466 | 34,998 | 30,904 | 14,630 |
| Number of exemptions [3] | 3,826,681 | 1,589,842 | 564,890 | 747,884 | 536,720 | 199,615 | 139,017 | 48,713 |
| Adjusted gross income (AGI) [4] | 56,475,078 | 8,208,665 | 6,250,461 | 11,373,889 | 11,030,610 | 5,558,526 | 6,029,359 | 8,023,568 |
| Salaries and wages in AGI: Number | 1,569,763 | 796,642 | 226,602 | 266,701 | 168,150 | 59,365 | 39,390 | 12,913 |
| Amount | 42,302,655 | 7,230,599 | 5,212,833 | 9,579,686 | 9,141,438 | 4,367,191 | 3,827,770 | 2,943,135 |
| Taxable interest: Number | 769,462 | 238,123 | 104,916 | 169,337 | 141,199 | 57,306 | 42,713 | 15,868 |
| Amount | 1,757,069 | 335,047 | 170,705 | 263,685 | 253,970 | 149,389 | 215,270 | 369,002 |
| Tax-exempt interest: [5] Number | 46,831 | 7,165 | 3,957 | 7,784 | 8,375 | 5,374 | 7,943 | 6,233 |
| Amount | 506,603 | 35,712 | 21,977 | 77,984 | 63,067 | 45,068 | 93,683 | 169,110 |
| Dividends: Number | 292,404 | 73,570 | 31,500 | 55,876 | 58,069 | 30,457 | 29,481 | 13,451 |
| Amount | 971,809 | 105,650 | 56,522 | 106,906 | 130,076 | 95,629 | 173,386 | 303,639 |
| Business or profession net income (less loss): Number | 233,096 | 90,889 | 30,866 | 44,974 | 32,828 | 13,638 | 13,543 | 6,358 |
| Amount | 2,398,830 | 333,090 | 180,241 | 299,825 | 299,604 | 205,150 | 489,217 | 591,702 |
| Number of farm returns | 31,056 | 9,614 | 3,977 | 6,939 | 5,434 | 2,120 | 1,943 | 1,029 |
| Net capital gain (less loss) in AGI: Number | 230,565 | 56,881 | 23,440 | 42,744 | 44,117 | 24,049 | 26,088 | 13,246 |
| Amount | 2,483,909 | 85,265 | 41,212 | 97,479 | 145,870 | 133,231 | 296,289 | 1,684,564 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 63,046 | 18,374 | 10,112 | 13,736 | 10,992 | 4,732 | 3,909 | 1,191 |
| Amount | 536,179 | 72,991 | 56,466 | 98,881 | 109,406 | 67,460 | 87,576 | 43,399 |
| Pensions and annuities in AGI: Number | 244,576 | 88,775 | 39,798 | 50,212 | 37,237 | 14,776 | 10,717 | 3,061 |
| Amount | 2,940,941 | 644,869 | 460,623 | 664,625 | 566,239 | 264,983 | 256,504 | 83,076 |
| Social Security benefits in AGI: Number | 81,286 | 2,326 | 14,251 | 29,378 | 19,176 | 7,188 | 6,510 | 2,457 |
| Amount | 559,052 | 7,543 | 24,225 | 143,375 | 182,381 | 82,393 | 82,633 | 36,502 |
| Total statutory adjustments: Number | 244,673 | 87,823 | 33,991 | 49,006 | 32,403 | 14,553 | 17,240 | 9,657 |
| Amount | 502,726 | 69,243 | 45,898 | 79,276 | 70,052 | 44,807 | 97,644 | 95,806 |
| Self-employment retirement plans: [6] Number | 11,255 | 362 | 397 | 1,195 | 1,925 | 1,518 | 3,354 | 2,504 |
| Amount | 106,990 | 1,021 | 1,149 | 4,025 | 8,696 | 9,194 | 37,621 | 45,284 |
| Total itemized deductions: [7] Number | 292,422 | 22,030 | 28,044 | 69,146 | 80,815 | 42,585 | 35,745 | 14,057 |
| Amount | 4,120,936 | 277,883 | 278,291 | 738,552 | 954,696 | 590,281 | 657,340 | 623,894 |
| Medical and dental expense: Number | 63,467 | 13,997 | 12,149 | 20,186 | 12,076 | 3,374 | 1,493 | 192 |
| Amount | 315,541 | 84,747 | 55,812 | 81,650 | 53,359 | 19,849 | 15,030 | 5,094 |
| Taxes paid: Number | 288,667 | 19,185 | 27,112 | 68,657 | 81,046 | 42,701 | 35,846 | 14,120 |
| Amount | 820,958 | 16,059 | 21,293 | 81,677 | 152,894 | 118,575 | 168,180 | 262,278 |
| Interest paid: Number | 246,900 | 13,831 | 20,707 | 57,693 | 73,389 | 39,081 | 31,163 | 11,036 |
| Amount | 1,672,192 | 120,495 | 95,896 | 291,687 | 425,930 | 260,527 | 273,238 | 204,417 |
| Contributions: Number | 262,353 | 15,891 | 23,541 | 60,688 | 74,574 | 40,245 | 33,924 | 13,490 |
| Amount | 868,929 | 25,896 | 44,094 | 127,610 | 184,879 | 122,440 | 143,763 | 220,247 |
| Taxable income: Number | 1,321,010 | 469,519 | 251,066 | 291,067 | 182,024 | 65,120 | 45,917 | 16,297 |
| Amount | 37,417,087 | 2,079,779 | 3,273,458 | 7,376,472 | 8,057,607 | 4,314,935 | 4,957,680 | 7,357,157 |
| Total tax credits: [8] Number | 113,782 | 21,004 | 16,729 | 26,861 | 25,308 | 10,600 | 8,544 | 4,736 |
| Amount | 64,732 | 6,256 | 7,041 | 10,749 | 11,566 | 5,712 | 8,274 | 15,133 |
| Child care credit: Number | 88,852 | 14,237 | 15,283 | 24,289 | 21,919 | 8,009 | 4,316 | 799 |
| Amount | 35,742 | 5,111 | 6,615 | 9,531 | 8,974 | 3,273 | 1,805 | 432 |
| Earned income credit: [9] Number | 486,498 | 422,109 | 64,389 | -- | -- | -- | -- | -- |
| Amount | 813,128 | 764,002 | 49,126 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 409,549 | 389,521 | 20,028 | -- | -- | -- | -- | -- |
| Amount | 690,611 | 677,240 | 13,371 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 1,312,058 | 461,523 | 250,249 | 290,933 | 182,016 | 65,115 | 45,919 | 16,303 |
| Amount | 7,760,280 | 309,985 | 485,062 | 1,154,912 | 1,385,166 | 880,184 | 1,182,242 | 2,362,730 |
| Total tax liability: [12] Number | 1,368,458 | 516,649 | 251,195 | 291,173 | 182,075 | 65,134 | 45,924 | 16,308 |
| Amount | 8,176,871 | 390,132 | 522,479 | 1,219,646 | 1,448,763 | 918,866 | 1,252,255 | 2,424,730 |
| Tax due at time of filing: [13] Number | 392,858 | 117,253 | 57,529 | 86,047 | 65,664 | 31,852 | 24,985 | 9,528 |
| Amount | 1,135,719 | 57,076 | 51,642 | 110,336 | 132,364 | 103,420 | 183,860 | 497,022 |
| Overpayments: [14] Number | 1,324,606 | 774,650 | 191,379 | 198,608 | 110,705 | 30,100 | 16,126 | 3,038 |
| Amount | 1,872,956 | 1,076,749 | 204,002 | 243,504 | 185,916 | 63,629 | 59,017 | 40,138 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **MARYLAND** | | | | | | | | |
| Number of returns | 2,417,853 | 910,017 | 347,442 | 457,899 | 345,467 | 173,474 | 149,709 | 33,845 |
| Number of joint returns | 889,699 | 92,384 | 74,986 | 173,659 | 238,827 | 147,417 | 132,964 | 29,463 |
| Number with paid preparer's signature | 981,555 | 320,584 | 129,761 | 194,619 | 157,556 | 77,392 | 74,068 | 27,574 |
| Number of exemptions [3] | 4,777,186 | 1,186,201 | 649,771 | 965,231 | 912,333 | 510,422 | 449,524 | 103,704 |
| Adjusted gross income (AGI) [4] | 102,322,650 | 7,027,113 | 8,365,554 | 17,449,397 | 20,637,165 | 14,594,575 | 19,002,982 | 15,245,865 |
| Salaries and wages in AGI: Number | 2,089,370 | 725,476 | 306,687 | 412,786 | 315,964 | 161,231 | 138,087 | 29,140 |
| Amount | 77,937,081 | 6,287,990 | 6,834,963 | 14,281,114 | 16,821,619 | 12,003,984 | 14,622,415 | 7,084,994 |
| Taxable interest: Number | 1,434,274 | 351,323 | 167,955 | 303,793 | 284,988 | 154,730 | 139,116 | 32,368 |
| Amount | 2,956,215 | 433,934 | 207,652 | 383,884 | 442,236 | 301,253 | 466,237 | 721,020 |
| Tax-exempt interest: [5] Number | 112,743 | 13,026 | 7,111 | 16,437 | 21,632 | 15,839 | 25,233 | 13,465 |
| Amount | 1,013,946 | 50,520 | 32,371 | 89,080 | 131,656 | 108,688 | 219,076 | 382,556 |
| Dividends: Number | 599,253 | 125,234 | 47,648 | 101,121 | 120,728 | 81,801 | 94,531 | 28,190 |
| Amount | 2,344,827 | 215,052 | 104,612 | 231,043 | 315,778 | 256,898 | 505,191 | 716,254 |
| Business or profession net income (less loss): Number | 297,869 | 80,391 | 31,879 | 57,704 | 55,559 | 31,203 | 31,704 | 9,428 |
| Amount | 2,637,729 | 235,945 | 157,990 | 308,167 | 382,771 | 296,477 | 685,248 | 571,129 |
| Number of farm returns | 15,954 | 4,533 | 1,785 | 2,896 | 2,730 | 1,425 | 1,709 | 876 |
| Net capital gain (less loss) in AGI: Number | 444,584 | 88,938 | 32,069 | 70,062 | 86,579 | 61,555 | 78,902 | 26,458 |
| Amount | 4,583,363 | 218,408 | 55,791 | 144,107 | 248,995 | 255,449 | 701,268 | 2,959,346 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 117,564 | 27,199 | 16,345 | 24,871 | 23,310 | 12,152 | 11,069 | 2,618 |
| Amount | 821,171 | 89,263 | 69,007 | 130,586 | 160,754 | 113,310 | 166,876 | 91,374 |
| Pensions and annuities in AGI: Number | 427,302 | 114,877 | 59,503 | 89,178 | 78,870 | 41,158 | 36,637 | 7,079 |
| Amount | 6,999,627 | 906,060 | 768,917 | 1,458,118 | 1,606,383 | 975,143 | 1,027,982 | 257,023 |
| Social Security benefits in AGI: Number | 141,268 | 3,393 | 22,126 | 46,323 | 36,594 | 15,718 | 13,246 | 3,869 |
| Amount | 1,047,961 | 10,974 | 40,649 | 280,820 | 333,129 | 166,697 | 159,365 | 56,327 |
| Total statutory adjustments: Number | 367,500 | 96,796 | 45,957 | 75,461 | 59,702 | 32,955 | 39,368 | 17,261 |
| Amount | 914,434 | 94,775 | 68,580 | 126,566 | 129,449 | 94,542 | 202,615 | 197,907 |
| Self-employment retirement plans [6] Number | 22,798 | 719 | 749 | 2,153 | 4,078 | 3,605 | 7,090 | 4,403 |
| Amount | 244,635 | 2,681 | 2,626 | 9,565 | 21,022 | 23,749 | 81,856 | 102,936 |
| Total itemized deductions: [7] Number | 1,061,548 | 70,456 | 95,331 | 258,521 | 289,622 | 165,689 | 148,211 | 33,718 |
| Amount | 18,838,176 | 790,825 | 1,008,116 | 3,190,812 | 4,448,740 | 3,221,528 | 3,887,359 | 2,290,796 |
| Medical and dental expense: Number | 137,849 | 32,991 | 28,087 | 41,918 | 22,984 | 7,511 | 4,009 | 350 |
| Amount | 914,767 | 250,011 | 144,513 | 217,700 | 153,422 | 71,033 | 61,616 | 16,471 |
| Taxes paid: Number | 1,066,148 | 69,022 | 95,869 | 260,327 | 291,474 | 166,570 | 148,945 | 33,922 |
| Amount | 7,085,807 | 145,573 | 246,622 | 975,788 | 1,577,755 | 1,233,856 | 1,631,795 | 1,274,420 |
| Interest paid: Number | 879,468 | 46,450 | 69,813 | 211,993 | 249,422 | 144,924 | 128,608 | 28,258 |
| Amount | 7,506,070 | 323,869 | 396,290 | 1,335,784 | 1,887,744 | 1,330,173 | 1,546,273 | 685,936 |
| Contributions: Number | 921,280 | 48,692 | 77,279 | 220,279 | 256,068 | 151,190 | 136,642 | 31,129 |
| Amount | 2,245,707 | 58,271 | 113,486 | 352,663 | 472,239 | 351,321 | 434,037 | 463,690 |
| Taxable income: Number | 2,057,997 | 558,228 | 340,262 | 456,109 | 345,810 | 173,741 | 149,947 | 33,900 |
| Amount | 67,993,500 | 2,479,053 | 4,515,775 | 10,756,988 | 13,498,445 | 9,994,187 | 13,914,619 | 12,834,432 |
| Total tax credits: [8] Number | 229,478 | 29,653 | 31,635 | 42,938 | 48,434 | 31,584 | 32,526 | 12,708 |
| Amount | 112,270 | 8,014 | 14,642 | 16,898 | 19,508 | 13,703 | 16,057 | 23,449 |
| Child care credit: Number | 155,058 | 16,935 | 26,648 | 33,037 | 35,999 | 22,564 | 17,355 | 2,520 |
| Amount | 69,253 | 6,342 | 13,398 | 14,095 | 15,512 | 10,540 | 8,081 | 1,284 |
| Earned income credit: [9] Number | 342,050 | 275,021 | 67,029 | -- | -- | -- | -- | -- |
| Amount | 480,900 | 432,798 | 48,103 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 263,617 | 242,472 | 21,145 | -- | -- | -- | -- | -- |
| Amount | 378,582 | 364,290 | 14,292 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 2,179,185 | 588,667 | 361,654 | 486,027 | 336,588 | 182,780 | 157,657 | 35,812 |
| Amount | 14,576,829 | 377,958 | 675,123 | 1,755,088 | 2,364,314 | 1,987,609 | 3,248,886 | 4,167,852 |
| Total tax liability: [12] Number | 2,172,138 | 617,537 | 354,239 | 474,023 | 357,919 | 178,981 | 154,425 | 35,014 |
| Amount | 15,051,019 | 448,402 | 711,925 | 1,824,293 | 2,440,063 | 2,039,362 | 3,348,187 | 4,238,788 |
| Tax due at time of filing: [13] Number | 631,738 | 164,263 | 75,272 | 123,054 | 107,023 | 71,123 | 71,843 | 19,160 |
| Amount | 1,583,790 | 84,741 | 60,329 | 137,995 | 174,539 | 152,751 | 296,062 | 677,374 |
| Overpayments: [14] Number | 1,680,080 | 687,546 | 263,969 | 324,256 | 229,042 | 96,882 | 69,478 | 8,908 |
| Amount | 2,339,996 | 673,160 | 259,744 | 441,360 | 420,550 | 214,033 | 219,917 | 111,231 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **MAINE** | | | | | | | | |
| Number of returns | 566,623 | 270,358 | 88,470 | 109,956 | 62,698 | 18,396 | 12,716 | 4,029 |
| Number of joint returns | 254,592 | 53,144 | 39,043 | 75,740 | 55,222 | 16,612 | 11,297 | 3,534 |
| Number with paid preparer's signature | 225,926 | 87,321 | 34,563 | 50,630 | 31,263 | 9,930 | 8,719 | 3,500 |
| Number of exemptions [3] | 1,098,033 | 359,527 | 178,648 | 275,087 | 181,167 | 54,220 | 37,527 | 11,857 |
| Adjusted gross income (AGI) [4] | 17,719,487 | 2,384,935 | 2,180,294 | 4,289,282 | 3,776,953 | 1,565,016 | 1,681,531 | 1,841,476 |
| Salaries and wages in AGI: Number | 478,871 | 214,109 | 76,992 | 100,040 | 57,417 | 16,325 | 10,678 | 3,310 |
| Amount | 13,016,359 | 1,878,180 | 1,711,293 | 3,500,686 | 3,047,953 | 1,155,318 | 999,293 | 723,635 |
| Taxable interest: Number | 348,730 | 118,560 | 54,191 | 84,594 | 57,104 | 17,765 | 12,504 | 4,012 |
| Amount | 639,972 | 143,420 | 74,319 | 115,476 | 98,048 | 51,152 | 70,090 | 87,468 |
| Tax-exempt interest: [5] Number | 19,643 | 3,133 | 1,864 | 3,743 | 3,907 | 2,231 | 2,941 | 1,824 |
| Amount | 156,934 | 9,306 | 7,476 | 17,914 | 23,299 | 18,307 | 34,006 | 46,626 |
| Dividends: Number | 123,307 | 36,005 | 15,805 | 26,610 | 22,741 | 9,829 | 8,851 | 3,466 |
| Amount | 462,898 | 57,381 | 33,717 | 64,642 | 71,672 | 48,311 | 83,235 | 103,940 |
| Business or profession net income (less loss): Number | 102,399 | 41,093 | 16,180 | 22,949 | 13,001 | 4,179 | 3,777 | 1,220 |
| Amount | 881,726 | 148,148 | 104,085 | 174,661 | 136,801 | 80,705 | 146,962 | 90,365 |
| Number of farm returns | 5,286 | 2,224 | 824 | 1,100 | 681 | 199 | 184 | 74 |
| Net capital gain (less loss) in AGI: Number | 95,575 | 26,605 | 11,605 | 20,144 | 17,608 | 8,162 | 8,093 | 3,358 |
| Amount | 812,269 | 47,832 | 29,381 | 62,393 | 86,496 | 67,223 | 138,868 | 380,074 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 27,572 | 10,136 | 4,902 | 5,890 | 3,906 | 1,365 | 1,113 | 260 |
| Amount | 177,345 | 36,102 | 23,651 | 35,436 | 32,730 | 16,139 | 22,997 | 10,290 |
| Pensions and annuities in AGI: Number | 88,739 | 34,059 | 15,536 | 19,096 | 12,358 | 4,120 | 2,794 | 776 |
| Amount | 1,047,905 | 242,627 | 185,759 | 258,991 | 196,170 | 79,207 | 65,287 | 19,864 |
| Social Security benefits in AGI: Number | 30,899 | 773 | 5,712 | 12,275 | 7,082 | 2,392 | 2,036 | 629 |
| Amount | 194,398 | 2,701 | 8,730 | 54,800 | 66,449 | 27,059 | 26,015 | 8,644 |
| Total statutory adjustments: Number | 105,794 | 38,469 | 17,586 | 25,254 | 12,554 | 4,669 | 5,103 | 2,159 |
| Amount | 211,982 | 36,163 | 27,193 | 46,069 | 31,417 | 18,022 | 33,229 | 19,890 |
| Self-employment retirement plans: [6] Number | 5,233 | 278 | 341 | 958 | 1,237 | 706 | 1,203 | 510 |
| Amount | 35,757 | 476 | 880 | 2,902 | 5,211 | 4,486 | 13,291 | 8,511 |
| Total itemized deductions: [7] Number | 154,742 | 13,809 | 16,787 | 45,409 | 45,792 | 16,750 | 12,264 | 3,931 |
| Amount | 2,155,738 | 143,139 | 156,979 | 471,011 | 569,966 | 272,119 | 291,318 | 251,206 |
| Medical and dental expense: Number | 26,561 | 8,318 | 5,556 | 7,913 | 3,531 | 806 | 387 | 50 |
| Amount | 136,212 | 46,530 | 23,577 | 29,965 | 18,579 | 7,617 | 7,794 | 2,151 |
| Taxes paid: Number | 154,492 | 13,367 | 16,808 | 45,520 | 45,857 | 16,750 | 12,259 | 3,931 |
| Amount | 911,817 | 32,736 | 45,091 | 163,789 | 238,581 | 126,717 | 147,429 | 157,473 |
| Interest paid: Number | 133,900 | 9,860 | 14,137 | 40,750 | 41,687 | 14,536 | 9,914 | 3,016 |
| Amount | 792,640 | 49,261 | 65,027 | 206,442 | 232,032 | 96,562 | 90,492 | 52,825 |
| Contributions: Number | 134,699 | 9,148 | 13,272 | 38,909 | 41,908 | 15,922 | 11,714 | 3,826 |
| Amount | 245,280 | 8,092 | 11,912 | 38,324 | 51,647 | 27,867 | 38,357 | 69,082 |
| Taxable income: Number | 456,286 | 161,654 | 87,338 | 109,605 | 62,597 | 18,369 | 12,697 | 4,026 |
| Amount | 11,322,882 | 771,200 | 1,174,099 | 2,719,154 | 2,636,374 | 1,145,366 | 1,294,500 | 1,582,189 |
| Total tax credits: [8] Number | 38,013 | 5,482 | 4,932 | 10,790 | 9,193 | 3,143 | 2,897 | 1,576 |
| Amount | 21,591 | 1,330 | 1,677 | 4,208 | 4,169 | 1,533 | 2,210 | 6,464 |
| Child care credit: Number | 25,977 | 2,846 | 3,887 | 8,895 | 7,200 | 1,948 | 995 | 206 |
| Amount | 10,412 | 973 | 1,414 | 3,470 | 3,161 | 836 | 447 | 112 |
| Earned income credit: [9] Number | 82,654 | 67,558 | 15,096 | -- | -- | -- | -- | -- |
| Amount | 108,379 | 97,492 | 10,887 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 60,162 | 56,014 | 4,148 | -- | -- | -- | -- | -- |
| Amount | 80,367 | 77,710 | 2,656 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 454,097 | 159,728 | 87,151 | 109,532 | 62,588 | 18,373 | 12,700 | 4,025 |
| Amount | 2,185,932 | 115,330 | 174,711 | 421,448 | 439,522 | 228,056 | 304,371 | 502,494 |
| Total tax liability: [12] Number | 474,040 | 179,090 | 87,602 | 109,623 | 62,617 | 18,378 | 12,705 | 4,025 |
| Amount | 2,338,076 | 148,356 | 194,557 | 454,042 | 464,718 | 241,136 | 323,472 | 511,795 |
| Tax due at time of filing: [13] Number | 136,692 | 47,289 | 21,417 | 31,701 | 19,722 | 8,028 | 6,245 | 2,290 |
| Amount | 301,241 | 24,422 | 21,336 | 42,436 | 40,288 | 27,623 | 46,281 | 98,854 |
| Overpayments: [14] Number | 399,975 | 204,414 | 64,574 | 74,983 | 40,740 | 9,266 | 4,983 | 1,015 |
| Amount | 446,676 | 178,369 | 60,598 | 88,536 | 67,091 | 20,743 | 20,164 | 11,174 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **MASSACHUSETTS** | | | | | | | | |
| Number of returns | 2,898,823 | 1,137,148 | 432,899 | 560,536 | 391,631 | 177,318 | 148,041 | 51,250 |
| Number of joint returns | 1,121,559 | 142,798 | 107,350 | 246,975 | 297,243 | 153,388 | 129,166 | 44,639 |
| Number with paid preparer's signature | 1,172,237 | 370,672 | 147,702 | 236,975 | 195,693 | 92,783 | 87,418 | 40,994 |
| Number of exemptions [3] | 5,329,309 | 1,306,929 | 715,580 | 1,150,050 | 1,049,075 | 516,304 | 437,336 | 154,035 |
| Adjusted gross income (AGI) [4] | 127,380,345 | 9,178,415 | 10,719,210 | 21,896,753 | 23,918,808 | 15,193,780 | 19,518,056 | 26,955,323 |
| Salaries and wages in AGI: Number | 2,462,444 | 866,808 | 377,451 | 509,764 | 363,372 | 165,491 | 134,840 | 44,718 |
| Amount | 93,966,298 | 7,680,894 | 8,620,004 | 18,120,949 | 19,859,400 | 12,551,628 | 14,517,111 | 12,616,312 |
| Taxable interest: Number | 1,934,775 | 537,386 | 259,395 | 425,441 | 349,689 | 168,132 | 143,995 | 50,737 |
| Amount | 4,273,221 | 725,743 | 376,001 | 621,023 | 600,425 | 361,545 | 533,698 | 1,054,787 |
| Tax-exempt interest: [5] Number | 143,424 | 19,717 | 10,178 | 21,457 | 23,980 | 16,687 | 28,328 | 23,077 |
| Amount | 1,466,816 | 69,230 | 41,033 | 102,245 | 179,950 | 157,960 | 240,648 | 675,749 |
| Dividends: Number | 784,653 | 187,800 | 76,624 | 144,478 | 144,768 | 88,090 | 98,956 | 43,937 |
| Amount | 3,147,997 | 293,834 | 152,234 | 301,689 | 364,729 | 283,830 | 570,594 | 1,181,086 |
| Business or profession net income (less loss): Number | 417,881 | 122,788 | 48,648 | 84,385 | 71,801 | 36,079 | 38,365 | 15,815 |
| Amount | 5,814,098 | 580,997 | 419,748 | 817,636 | 876,686 | 630,312 | 1,266,894 | 1,221,827 |
| Number of farm returns | 4,623 | 1,425 | 526 | 845 | 753 | 379 | 404 | 291 |
| Net capital gain (less loss) in AGI: Number | 621,367 | 137,908 | 54,817 | 109,491 | 113,408 | 73,017 | 89,825 | 42,901 |
| Amount | 8,773,588 | 323,486 | 101,221 | 259,298 | 393,922 | 408,406 | 1,034,392 | 6,252,864 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 156,058 | 49,765 | 25,470 | 32,346 | 24,593 | 10,989 | 9,791 | 3,104 |
| Amount | 1,118,786 | 180,705 | 119,014 | 192,631 | 205,973 | 128,645 | 183,579 | 108,238 |
| Pensions and annuities in AGI: Number | 457,941 | 160,164 | 72,096 | 91,324 | 69,473 | 30,229 | 26,025 | 8,630 |
| Amount | 5,478,532 | 1,119,027 | 813,680 | 1,174,229 | 1,021,088 | 509,350 | 563,878 | 277,281 |
| Social Security benefits in AGI: Number | 185,535 | 4,435 | 33,642 | 65,954 | 44,087 | 16,478 | 15,009 | 5,930 |
| Amount | 1,296,420 | 13,012 | 57,062 | 323,125 | 425,588 | 191,772 | 194,860 | 91,001 |
| Total statutory adjustments: Number | 489,857 | 132,516 | 65,515 | 104,788 | 77,098 | 39,015 | 46,252 | 24,673 |
| Amount | 1,301,330 | 142,268 | 109,351 | 201,037 | 187,626 | 130,609 | 265,303 | 265,136 |
| Self-employment retirement plans: [8] Number | 42,752 | 1,737 | 1,938 | 5,310 | 8,147 | 6,312 | 11,713 | 7,595 |
| Amount | 329,498 | 3,508 | 5,222 | 18,404 | 34,217 | 36,320 | 109,649 | 122,178 |
| Total itemized deductions: [7] Number | 1,033,766 | 75,472 | 81,848 | 235,742 | 286,459 | 160,558 | 143,313 | 50,374 |
| Amount | 18,051,270 | 1,024,299 | 849,338 | 2,691,933 | 3,995,923 | 2,781,333 | 3,453,495 | 3,254,950 |
| Medical and dental expense: Number | 149,301 | 44,463 | 29,238 | 41,435 | 22,770 | 6,866 | 3,943 | 586 |
| Amount | 834,159 | 301,630 | 126,336 | 163,237 | 111,999 | 48,491 | 59,397 | 23,071 |
| Taxes paid: Number | 1,032,810 | 73,187 | 81,995 | 236,433 | 286,943 | 160,600 | 143,268 | 50,384 |
| Amount | 7,932,090 | 221,201 | 259,182 | 965,478 | 1,615,027 | 1,215,345 | 1,636,663 | 2,019,193 |
| Interest paid: Number | 866,879 | 50,267 | 63,217 | 199,443 | 251,456 | 139,822 | 121,136 | 41,538 |
| Amount | 6,888,313 | 342,903 | 341,167 | 1,177,870 | 1,718,205 | 1,129,202 | 1,309,337 | 869,629 |
| Contributions: Number | 952,565 | 34,856 | 70,961 | 214,207 | 270,337 | 154,352 | 138,577 | 49,275 |
| Amount | 2,017,949 | 46,741 | 65,002 | 207,905 | 317,997 | 241,227 | 342,650 | 796,425 |
| Taxable income: Number | 2,477,084 | 726,229 | 425,644 | 558,078 | 390,889 | 177,151 | 147,884 | 51,209 |
| Amount | 90,730,871 | 3,580,562 | 6,364,968 | 14,581,572 | 16,643,088 | 11,000,735 | 14,950,966 | 23,608,980 |
| Total tax credits: [8] Number | 192,416 | 24,029 | 17,949 | 34,224 | 42,091 | 25,866 | 29,628 | 18,629 |
| Amount | 142,992 | 5,224 | 7,092 | 13,569 | 17,899 | 12,002 | 17,958 | 69,249 |
| Child care credit: Number | 112,533 | 9,597 | 13,522 | 24,392 | 30,836 | 17,434 | 13,608 | 3,144 |
| Amount | 48,395 | 3,474 | 6,072 | 9,825 | 13,124 | 7,933 | 6,313 | 1,654 |
| Earned income credit: [9] Number | 277,594 | 228,507 | 49,087 | -- | -- | -- | -- | -- |
| Amount | 341,731 | 307,368 | 34,363 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 200,454 | 187,614 | 12,840 | -- | -- | -- | -- | -- |
| Amount | 257,523 | 249,098 | 8,425 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 2,469,955 | 720,158 | 424,831 | 557,769 | 390,864 | 177,169 | 147,929 | 51,235 |
| Amount | 20,195,345 | 544,597 | 950,299 | 2,381,128 | 2,907,154 | 2,207,870 | 3,526,102 | 7,678,193 |
| Total tax liability: [12] Number | 2,529,443 | 775,399 | 427,908 | 558,662 | 391,050 | 177,216 | 147,965 | 51,243 |
| Amount | 21,070,318 | 660,104 | 1,024,775 | 2,527,297 | 3,060,813 | 2,306,756 | 3,681,358 | 7,809,216 |
| Tax due at time of filing: [13] Number | 771,427 | 230,733 | 96,783 | 151,855 | 123,238 | 71,367 | 68,570 | 28,881 |
| Amount | 2,527,464 | 116,203 | 87,594 | 197,553 | 236,924 | 198,941 | 393,399 | 1,296,852 |
| Overpayments: [14] Number | 1,972,642 | 820,208 | 324,757 | 393,404 | 255,633 | 98,473 | 67,662 | 12,505 |
| Amount | 2,663,747 | 666,849 | 296,877 | 537,125 | 501,254 | 246,759 | 254,928 | 159,955 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **MICHIGAN** | | | | | | | | |
| Number of returns | 4,368,021 | 1,886,009 | 584,265 | 792,640 | 610,342 | 264,259 | 182,886 | 47,620 |
| Number of joint returns | 1,826,137 | 282,623 | 193,772 | 424,421 | 478,649 | 237,044 | 167,062 | 42,566 |
| Number with paid preparer's signature | 1,850,447 | 654,593 | 234,114 | 364,335 | 308,720 | 139,113 | 109,749 | 39,823 |
| Number of exemptions [3] | 8,562,608 | 2,412,773 | 1,098,832 | 1,836,284 | 1,718,050 | 797,933 | 555,991 | 142,745 |
| Adjusted gross income (AGI) [4] | 168,849,657 | 16,140,226 | 14,416,686 | 31,226,067 | 37,223,328 | 22,624,360 | 23,470,058 | 23,748,930 |
| Salaries and wages in AGI: Number | 3,797,328 | 1,522,014 | 511,056 | 727,459 | 574,409 | 250,135 | 169,730 | 42,525 |
| Amount | 130,757,791 | 12,307,258 | 11,218,268 | 25,939,232 | 31,714,623 | 19,210,558 | 18,113,674 | 12,254,179 |
| Taxable interest: Number | 2,568,001 | 763,548 | 307,128 | 530,644 | 505,098 | 240,946 | 173,912 | 46,725 |
| Amount | 5,455,965 | 1,070,309 | 524,297 | 793,288 | 791,201 | 475,838 | 647,965 | 1,153,048 |
| Tax-exempt interest: [5] Number | 169,015 | 25,816 | 14,768 | 28,638 | 31,867 | 20,517 | 28,147 | 19,262 |
| Amount | 1,290,371 | 77,274 | 52,324 | 128,405 | 156,263 | 108,616 | 211,375 | 556,111 |
| Dividends: Number | 1,048,144 | 267,083 | 105,102 | 186,570 | 209,704 | 124,261 | 115,331 | 40,093 |
| Amount | 3,494,380 | 391,484 | 217,024 | 395,999 | 463,295 | 326,443 | 536,804 | 1,163,330 |
| Business or profession net income (less loss): Number | 526,530 | 162,238 | 64,164 | 111,043 | 94,957 | 43,419 | 37,958 | 12,751 |
| Amount | 4,964,909 | 547,649 | 388,002 | 724,155 | 780,234 | 545,060 | 1,075,739 | 904,068 |
| Number of farm returns | 52,046 | 17,722 | 7,142 | 11,581 | 8,841 | 3,507 | 2,400 | 853 |
| Net capital gain (less loss) in AGI: Number | 804,956 | 195,269 | 77,172 | 141,719 | 157,517 | 95,945 | 98,527 | 38,807 |
| Amount | 6,496,517 | 323,641 | 159,713 | 362,079 | 550,692 | 467,571 | 987,475 | 3,645,344 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 211,393 | 69,636 | 35,093 | 43,398 | 33,313 | 14,765 | 11,965 | 3,223 |
| Amount | 1,514,318 | 241,961 | 169,716 | 277,432 | 284,787 | 174,976 | 232,520 | 132,927 |
| Pensions and annuities in AGI: Number | 760,493 | 307,651 | 119,407 | 140,269 | 104,636 | 45,796 | 34,076 | 8,658 |
| Amount | 8,832,033 | 2,214,510 | 1,444,206 | 1,882,194 | 1,539,464 | 771,502 | 715,515 | 264,642 |
| Social Security benefits in AGI: Number | 265,957 | 7,252 | 54,234 | 92,865 | 62,577 | 24,061 | 18,543 | 6,425 |
| Amount | 1,901,043 | 21,037 | 92,750 | 492,571 | 654,861 | 294,655 | 249,403 | 95,768 |
| Total statutory adjustments: Number | 576,191 | 169,756 | 79,038 | 126,797 | 90,584 | 42,795 | 45,223 | 21,998 |
| Amount | 1,203,078 | 158,156 | 116,975 | 210,712 | 190,469 | 123,287 | 220,280 | 183,199 |
| Self-employment retirement plans: [6] Number | 31,992 | 1,357 | 1,561 | 4,011 | 6,759 | 5,144 | 8,570 | 4,590 |
| Amount | 228,449 | 2,368 | 3,991 | 12,767 | 26,269 | 27,667 | 81,182 | 74,204 |
| Total itemized deductions: [7] Number | 1,342,290 | 79,179 | 97,522 | 304,033 | 412,251 | 229,643 | 173,331 | 46,331 |
| Amount | 18,668,248 | 838,023 | 876,058 | 2,971,139 | 4,826,542 | 3,337,567 | 3,473,240 | 2,345,680 |
| Medical and dental expense: Number | 130,600 | 44,961 | 26,418 | 34,481 | 17,364 | 4,772 | 2,302 | 302 |
| Amount | 691,850 | 286,354 | 112,322 | 137,167 | 83,570 | 32,863 | 27,908 | 11,667 |
| Taxes paid: Number | 1,350,657 | 79,564 | 99,038 | 307,120 | 414,716 | 230,222 | 173,605 | 46,392 |
| Amount | 7,402,337 | 170,717 | 233,682 | 967,440 | 1,808,919 | 1,355,631 | 1,505,154 | 1,360,792 |
| Interest paid: Number | 1,181,043 | 53,040 | 79,694 | 270,196 | 378,143 | 209,813 | 152,442 | 37,715 |
| Amount | 7,088,956 | 255,721 | 336,875 | 1,246,952 | 1,987,327 | 1,292,470 | 1,284,701 | 684,912 |
| Contributions: Number | 1,230,750 | 59,781 | 81,976 | 269,410 | 384,757 | 221,192 | 168,393 | 45,241 |
| Amount | 3,055,652 | 83,300 | 119,179 | 400,239 | 673,489 | 488,441 | 561,014 | 729,990 |
| Taxable income: Number | 3,579,019 | 1,106,487 | 577,213 | 790,769 | 609,969 | 264,157 | 182,821 | 47,603 |
| Amount | 117,811,073 | 5,167,064 | 8,190,677 | 20,758,058 | 26,795,177 | 17,045,155 | 18,544,995 | 21,309,947 |
| Total tax credits: [8] Number | 273,644 | 31,929 | 32,815 | 61,197 | 64,874 | 35,065 | 31,892 | 15,872 |
| Amount | 219,252 | 8,146 | 14,170 | 27,199 | 29,032 | 17,304 | 24,350 | 99,050 |
| Child care credit: Number | 174,639 | 17,311 | 23,808 | 44,068 | 48,904 | 24,174 | 14,488 | 1,886 |
| Amount | 70,997 | 6,122 | 10,259 | 17,114 | 20,173 | 10,283 | 6,160 | 885 |
| Earned income credit: [9] Number | 564,631 | 468,862 | 95,769 | -- | -- | -- | -- | -- |
| Amount | 778,139 | 708,636 | 69,503 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 440,996 | 413,634 | 27,362 | -- | -- | -- | -- | -- |
| Amount | 626,020 | 607,718 | 18,302 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 3,565,359 | 1,094,820 | 575,709 | 790,312 | 609,923 | 264,164 | 182,824 | 47,607 |
| Amount | 24,901,455 | 775,126 | 1,217,680 | 3,326,613 | 4,669,520 | 3,444,696 | 4,334,974 | 7,132,845 |
| Total tax liability: [12] Number | 3,661,387 | 1,187,498 | 578,288 | 790,911 | 610,030 | 264,202 | 182,846 | 47,612 |
| Amount | 25,756,460 | 906,560 | 1,300,730 | 3,482,093 | 4,828,159 | 3,541,044 | 4,474,134 | 7,223,742 |
| Tax due at time of filing: [13] Number | 1,004,648 | 287,725 | 126,004 | 204,010 | 176,224 | 101,847 | 82,454 | 26,384 |
| Amount | 2,448,268 | 123,045 | 107,471 | 248,156 | 313,177 | 253,919 | 411,231 | 991,267 |
| Overpayments: [14] Number | 3,164,049 | 1,477,951 | 444,000 | 569,724 | 418,413 | 153,616 | 87,911 | 12,434 |
| Amount | 4,142,430 | 1,312,954 | 433,954 | 770,745 | 806,729 | 359,652 | 300,452 | 157,945 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **MINNESOTA** | | | | | | | | |
| Number of returns | 2,187,821 | 901,809 | 321,510 | 432,372 | 309,099 | 113,247 | 82,675 | 27,109 |
| Number of joint returns | 950,430 | 129,998 | 102,825 | 249,685 | 265,364 | 103,467 | 74,890 | 24,201 |
| Number with paid preparer's signature | 969,601 | 325,471 | 133,676 | 214,483 | 161,182 | 59,961 | 51,923 | 22,885 |
| Number of exemptions [3] | 4,254,839 | 1,021,741 | 586,020 | 1,033,847 | 922,445 | 351,346 | 256,787 | 82,653 |
| Adjusted gross income (AGI) [4] | 86,638,740 | 7,710,647 | 7,945,677 | 16,977,197 | 18,771,711 | 9,661,129 | 10,860,766 | 14,711,612 |
| Salaries and wages in AGI: Number | 1,695,460 | 722,142 | 281,909 | 395,594 | 289,664 | 106,231 | 75,802 | 24,118 |
| Amount | 64,226,594 | 6,223,107 | 6,338,556 | 13,948,813 | 15,644,309 | 7,873,107 | 7,899,485 | 6,299,217 |
| Taxable interest: Number | 1,377,666 | 412,785 | 179,036 | 309,140 | 264,905 | 105,328 | 79,673 | 26,799 |
| Amount | 2,800,218 | 532,815 | 277,171 | 431,533 | 400,896 | 213,660 | 302,826 | 641,318 |
| Tax-exempt interest: [5] Number | 112,291 | 17,017 | 10,232 | 20,917 | 22,446 | 12,826 | 17,109 | 11,744 |
| Amount | 740,008 | 48,791 | 35,014 | 93,896 | 100,257 | 64,742 | 121,671 | 275,638 |
| Dividends: Number | 599,290 | 148,392 | 63,588 | 121,377 | 123,398 | 61,790 | 57,792 | 22,953 |
| Amount | 1,716,823 | 187,243 | 101,072 | 191,275 | 222,265 | 149,919 | 256,541 | 608,506 |
| Business or profession net income (less loss): Number | 334,222 | 96,169 | 45,319 | 81,282 | 61,093 | 23,002 | 20,156 | 7,201 |
| Amount | 2,990,145 | 310,890 | 265,917 | 544,484 | 556,122 | 335,243 | 591,285 | 386,203 |
| Number of farm returns | 86,331 | 32,011 | 14,747 | 20,690 | 11,711 | 3,406 | 2,798 | 968 |
| Net capital gain (less loss) in AGI: Number | 503,972 | 125,966 | 53,360 | 98,875 | 98,622 | 51,617 | 52,714 | 22,818 |
| Amount | 5,106,140 | 198,262 | 113,455 | 245,183 | 326,980 | 254,133 | 558,233 | 3,409,894 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 116,031 | 38,519 | 20,333 | 24,752 | 18,245 | 6,970 | 5,436 | 1,776 |
| Amount | 811,514 | 134,231 | 95,575 | 149,343 | 150,964 | 84,604 | 119,805 | 76,992 |
| Pensions and annuities in AGI: Number | 326,696 | 111,033 | 53,544 | 70,611 | 52,117 | 19,472 | 14,945 | 4,974 |
| Amount | 3,692,203 | 712,823 | 565,584 | 887,637 | 741,047 | 326,487 | 309,960 | 148,664 |
| Social Security benefits in AGI: Number | 128,568 | 3,087 | 25,177 | 49,077 | 29,910 | 10,028 | 8,218 | 3,071 |
| Amount | 856,665 | 8,223 | 42,368 | 240,019 | 296,953 | 118,108 | 105,690 | 45,305 |
| Total statutory adjustments: Number | 388,117 | 108,249 | 59,793 | 97,307 | 60,314 | 24,111 | 25,769 | 12,574 |
| Amount | 845,504 | 107,925 | 94,245 | 173,966 | 139,815 | 80,661 | 144,188 | 104,703 |
| Self-employment retirement plans: [6] Number | 27,907 | 1,251 | 1,624 | 4,796 | 7,077 | 4,119 | 6,215 | 2,825 |
| Amount | 175,144 | 2,268 | 3,985 | 14,579 | 26,931 | 22,901 | 59,897 | 44,583 |
| Total itemized deductions: [7] Number | 803,977 | 53,032 | 72,978 | 215,306 | 248,056 | 106,991 | 80,907 | 26,707 |
| Amount | 12,734,296 | 784,287 | 669,564 | 2,246,257 | 3,224,934 | 1,838,933 | 2,015,026 | 1,955,296 |
| Medical and dental expense: Number | 105,063 | 33,071 | 22,080 | 30,809 | 14,584 | 3,078 | 1,284 | 157 |
| Amount | 716,549 | 386,841 | 98,822 | 122,434 | 65,003 | 21,189 | 16,319 | 5,941 |
| Taxes paid: Number | 802,468 | 50,932 | 72,835 | 215,787 | 248,320 | 106,985 | 80,907 | 26,702 |
| Amount | 5,375,755 | 143,491 | 173,766 | 737,810 | 1,268,172 | 802,178 | 977,811 | 1,272,527 |
| Interest paid: Number | 705,358 | 34,751 | 60,214 | 193,036 | 227,497 | 96,568 | 70,683 | 22,589 |
| Amount | 4,721,331 | 177,338 | 280,004 | 1,007,094 | 1,369,985 | 709,430 | 704,954 | 472,527 |
| Contributions: Number | 740,317 | 40,153 | 61,627 | 193,950 | 235,550 | 103,895 | 78,980 | 26,162 |
| Amount | 1,689,868 | 49,363 | 71,520 | 234,605 | 357,647 | 221,542 | 273,408 | 481,781 |
| Taxable income: Number | 1,864,413 | 585,357 | 316,481 | 430,857 | 308,829 | 113,188 | 82,618 | 27,083 |
| Amount | 58,664,186 | 2,707,480 | 4,515,487 | 10,829,193 | 12,812,847 | 6,893,829 | 8,195,211 | 12,710,141 |
| Total tax credits: [8] Number | 181,464 | 20,929 | 21,165 | 46,419 | 47,853 | 18,754 | 16,765 | 9,579 |
| Amount | 98,695 | 4,805 | 7,980 | 18,270 | 20,061 | 8,475 | 10,180 | 28,924 |
| Child care credit: Number | 127,095 | 11,901 | 17,008 | 38,317 | 38,904 | 12,786 | 6,873 | 1,306 |
| Amount | 47,906 | 3,671 | 6,312 | 13,938 | 15,591 | 5,125 | 2,674 | 595 |
| Earned income credit: [9] Number | 219,805 | 175,442 | 44,363 | -- | -- | -- | -- | -- |
| Amount | 282,797 | 251,059 | 31,737 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 159,347 | 147,198 | 12,149 | -- | -- | -- | -- | -- |
| Amount | 211,173 | 203,239 | 7,934 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 1,854,424 | 577,123 | 315,160 | 430,418 | 308,802 | 113,196 | 82,631 | 27,094 |
| Amount | 12,410,263 | 405,748 | 671,035 | 1,705,175 | 2,140,146 | 1,357,973 | 1,912,451 | 4,217,734 |
| Total tax liability: [12] Number | 1,905,301 | 624,897 | 317,561 | 431,001 | 308,870 | 113,221 | 82,650 | 27,101 |
| Amount | 13,007,285 | 490,106 | 735,278 | 1,835,032 | 2,262,972 | 1,421,476 | 1,997,808 | 4,264,614 |
| Tax due at time of filing: [13] Number | 661,099 | 198,255 | 93,040 | 149,066 | 113,135 | 52,443 | 39,535 | 15,625 |
| Amount | 1,995,873 | 88,110 | 86,401 | 205,007 | 225,347 | 153,767 | 251,312 | 985,929 |
| Overpayments: [14] Number | 1,421,066 | 641,482 | 219,583 | 271,986 | 187,154 | 56,371 | 37,188 | 7,302 |
| Amount | 1,573,506 | 471,035 | 177,223 | 328,880 | 267,551 | 112,288 | 130,433 | 86,097 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **MISSISSIPPI** | | | | | | | | |
| Number of returns | 1,121,796 | 619,970 | 170,274 | 174,388 | 98,314 | 31,153 | 20,502 | 7,195 |
| Number of joint returns | 422,405 | 97,402 | 66,082 | 118,868 | 86,634 | 28,577 | 18,476 | 6,366 |
| Number with paid preparer's signature | 551,420 | 277,473 | 80,226 | 94,153 | 57,794 | 19,586 | 15,515 | 6,673 |
| Number of exemptions [3] | 2,383,944 | 1,087,877 | 382,683 | 452,891 | 286,635 | 92,428 | 60,102 | 21,328 |
| Adjusted gross income (AGI) [4] | 31,356,205 | 5,715,638 | 4,170,625 | 6,778,509 | 5,930,120 | 2,652,385 | 2,686,292 | 3,422,637 |
| Salaries and wages in AGI: Number | 995,732 | 539,091 | 154,480 | 160,156 | 90,575 | 28,095 | 17,427 | 5,908 |
| Amount | 24,073,278 | 5,049,400 | 3,561,641 | 5,713,467 | 4,845,662 | 2,005,040 | 1,620,826 | 1,277,242 |
| Taxable interest: Number | 409,627 | 128,208 | 60,510 | 94,458 | 73,457 | 27,036 | 18,987 | 6,971 |
| Amount | 958,054 | 199,191 | 105,840 | 159,835 | 146,157 | 77,106 | 107,778 | 162,146 |
| Tax-exempt interest: [5] Number | 20,403 | 3,261 | 1,805 | 3,637 | 3,877 | 2,306 | 3,064 | 2,453 |
| Amount | 186,032 | 13,495 | 8,903 | 21,443 | 27,269 | 19,384 | 33,831 | 61,706 |
| Dividends: Number | 144,543 | 36,039 | 16,804 | 29,803 | 29,137 | 14,121 | 12,818 | 5,821 |
| Amount | 431,439 | 50,084 | 26,371 | 52,223 | 62,514 | 44,665 | 75,683 | 119,899 |
| Business or profession net income (less loss): | | | | | | | | |
| Number | 142,229 | 58,712 | 20,363 | 28,000 | 18,336 | 7,220 | 6,608 | 2,990 |
| Amount | 1,378,277 | 207,693 | 120,217 | 199,078 | 183,597 | 123,740 | 263,846 | 280,105 |
| Number of farm returns | 38,641 | 12,065 | 5,410 | 8,937 | 6,639 | 2,396 | 2,096 | 1,098 |
| Net capital gain (less loss) in AGI: Number | 117,356 | 29,018 | 13,264 | 23,417 | 22,611 | 11,587 | 11,716 | 5,743 |
| Amount | 1,212,828 | 63,170 | 32,694 | 69,960 | 98,254 | 83,573 | 176,934 | 688,240 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 34,946 | 10,838 | 5,895 | 7,922 | 5,766 | 2,317 | 1,735 | 473 |
| Amount | 244,327 | 40,044 | 29,597 | 50,581 | 50,380 | 28,098 | 31,715 | 13,912 |
| Pensions and annuities in AGI: Number | 147,218 | 53,703 | 24,945 | 32,271 | 22,313 | 7,772 | 4,884 | 1,330 |
| Amount | 1,684,735 | 361,686 | 266,559 | 407,721 | 346,239 | 154,513 | 113,742 | 34,274 |
| Social Security benefits in AGI: Number | 49,724 | 1,449 | 8,993 | 19,085 | 11,756 | 4,082 | 3,297 | 1,062 |
| Amount | 330,266 | 4,907 | 14,792 | 90,358 | 114,406 | 48,426 | 42,296 | 15,083 |
| Total statutory adjustments: Number | 149,881 | 56,408 | 22,228 | 31,236 | 19,103 | 7,965 | 8,588 | 4,333 |
| Amount | 277,171 | 43,022 | 29,361 | 49,929 | 40,854 | 24,627 | 48,485 | 40,894 |
| Self-employment retirement plans: [6] Number | 4,993 | 165 | 254 | 569 | 889 | 717 | 1,481 | 918 |
| Amount | 43,643 | 300 | 598 | 1,889 | 3,734 | 4,170 | 16,247 | 16,705 |
| Total itemized deductions: [7] Number | 194,577 | 16,018 | 20,867 | 51,128 | 56,911 | 24,724 | 18,171 | 6,758 |
| Amount | 2,729,846 | 182,411 | 200,034 | 535,073 | 709,476 | 366,601 | 378,734 | 357,517 |
| Medical and dental expense: Number | 45,568 | 10,738 | 9,503 | 14,709 | 8,111 | 1,754 | 696 | 57 |
| Amount | 197,402 | 58,425 | 38,843 | 52,710 | 30,907 | 8,571 | 6,721 | 1,225 |
| Taxes paid: Number | 194,788 | 15,113 | 20,854 | 51,651 | 57,357 | 24,833 | 18,216 | 6,764 |
| Amount | 694,961 | 15,847 | 26,739 | 98,832 | 169,729 | 105,539 | 124,168 | 154,105 |
| Interest paid: Number | 162,451 | 10,036 | 16,019 | 43,299 | 51,102 | 21,822 | 14,954 | 5,219 |
| Amount | 924,365 | 48,781 | 66,940 | 195,735 | 262,188 | 131,777 | 123,166 | 95,778 |
| Contributions: Number | 174,306 | 11,973 | 17,675 | 45,025 | 52,559 | 23,337 | 17,248 | 6,489 |
| Amount | 615,428 | 23,182 | 37,277 | 108,385 | 150,622 | 84,874 | 92,947 | 118,142 |
| Taxable income: Number | 806,990 | 307,598 | 168,376 | 174,004 | 98,223 | 31,135 | 20,474 | 7,180 |
| Amount | 19,282,121 | 1,351,220 | 2,158,086 | 4,322,040 | 4,246,737 | 2,008,293 | 2,142,857 | 3,052,889 |
| Total tax credits: [8] Number | 70,242 | 14,981 | 13,093 | 18,532 | 13,793 | 4,563 | 3,317 | 1,963 |
| Amount | 34,357 | 4,976 | 5,765 | 7,480 | 6,163 | 2,471 | 2,766 | 4,736 |
| Child care credit: Number | 58,675 | 12,217 | 12,252 | 17,019 | 11,982 | 3,383 | 1,501 | 321 |
| Amount | 23,593 | 4,511 | 5,439 | 6,610 | 4,873 | 1,394 | 620 | 148 |
| Earned income credit: [9] Number | 354,459 | 306,317 | 48,142 | -- | -- | -- | -- | -- |
| Amount | 608,481 | 572,031 | 36,451 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] | | | | | | | | |
| Number | 298,712 | 284,474 | 14,238 | -- | -- | -- | -- | -- |
| Amount | 515,468 | 506,236 | 9,232 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 800,267 | 301,596 | 167,758 | 173,918 | 98,209 | 31,134 | 20,473 | 7,179 |
| Amount | 3,791,336 | 199,408 | 318,668 | 668,496 | 716,238 | 404,529 | 506,336 | 977,662 |
| Total tax liability: [12] Number | 838,775 | 339,142 | 168,498 | 174,077 | 98,245 | 31,142 | 20,484 | 7,187 |
| Amount | 4,039,312 | 252,241 | 345,166 | 713,431 | 756,435 | 427,714 | 541,931 | 1,002,394 |
| Tax due at time of filing: [13] Number | 239,709 | 72,173 | 38,738 | 56,492 | 39,891 | 16,542 | 11,654 | 4,219 |
| Amount | 591,541 | 37,287 | 39,805 | 73,378 | 83,428 | 59,316 | 96,591 | 201,736 |
| Overpayments: [14] Number | 840,179 | 521,549 | 128,230 | 113,771 | 55,353 | 13,069 | 6,741 | 1,466 |
| Amount | 1,224,439 | 792,168 | 139,106 | 130,255 | 86,181 | 27,703 | 27,281 | 21,748 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **MISSOURI** | | | | | | | | |
| Number of returns | 2,416,434 | 1,131,703 | 361,886 | 445,203 | 281,792 | 101,627 | 71,320 | 22,903 |
| Number of joint returns | 1,052,518 | 207,946 | 146,999 | 282,819 | 239,043 | 91,822 | 63,720 | 20,169 |
| Number with paid preparer's signature | 1,076,125 | 434,804 | 157,528 | 219,178 | 145,810 | 54,327 | 45,100 | 19,378 |
| Number of exemptions [3] | 4,794,823 | 1,577,915 | 731,832 | 1,090,032 | 809,810 | 303,889 | 212,806 | 68,539 |
| Adjusted gross income (AGI) [4] | 82,980,916 | 9,991,299 | 8,913,462 | 17,393,956 | 17,071,755 | 8,669,495 | 9,315,830 | 11,625,121 |
| Salaries and wages in AGI: Number | 2,060,129 | 910,347 | 313,846 | 402,028 | 258,552 | 92,968 | 62,775 | 19,613 |
| Amount | 61,961,555 | 8,162,835 | 7,119,119 | 14,307,870 | 13,986,207 | 6,863,228 | 6,395,842 | 5,126,455 |
| Taxable interest: Number | 1,322,852 | 426,238 | 185,497 | 295,239 | 233,015 | 92,559 | 67,785 | 22,519 |
| Amount | 3,389,532 | 726,732 | 377,608 | 558,664 | 495,488 | 267,460 | 352,952 | 610,626 |
| Tax-exempt interest: [5] Number | 95,276 | 14,862 | 8,956 | 17,602 | 18,219 | 10,960 | 14,438 | 10,239 |
| Amount | 905,127 | 52,393 | 38,960 | 100,407 | 162,085 | 78,896 | 158,622 | 313,764 |
| Dividends: Number | 561,282 | 144,761 | 64,977 | 116,091 | 111,540 | 55,098 | 49,348 | 19,467 |
| Amount | 1,957,237 | 212,119 | 120,387 | 230,879 | 266,618 | 185,938 | 334,322 | 606,974 |
| Business or profession net income (less loss): Number | 340,197 | 121,595 | 49,151 | 74,476 | 50,962 | 19,680 | 17,466 | 6,867 |
| Amount | 3,011,213 | 361,443 | 274,969 | 502,089 | 485,688 | 314,592 | 604,352 | 468,080 |
| Number of farm returns | 112,110 | 44,888 | 17,847 | 25,655 | 14,091 | 4,495 | 3,624 | 1,510 |
| Net capital gain (less loss) in AGI: Number | 469,547 | 123,365 | 54,591 | 94,896 | 88,686 | 44,869 | 43,988 | 19,152 |
| Amount | 3,774,449 | 202,206 | 110,381 | 234,415 | 309,712 | 240,298 | 495,423 | 2,182,011 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 119,920 | 39,519 | 21,144 | 25,827 | 18,207 | 7,472 | 6,018 | 1,733 |
| Amount | 837,185 | 137,182 | 101,506 | 160,261 | 159,325 | 96,399 | 120,068 | 62,444 |
| Pensions and annuities in AGI: Number | 406,664 | 152,060 | 69,888 | 85,374 | 57,739 | 21,309 | 15,786 | 4,508 |
| Amount | 4,356,401 | 999,073 | 737,840 | 1,027,413 | 802,784 | 350,137 | 319,026 | 120,128 |
| Social Security benefits in AGI: Number | 149,279 | 3,775 | 29,763 | 56,231 | 34,260 | 11,857 | 9,971 | 3,422 |
| Amount | 1,004,281 | 10,961 | 49,852 | 277,241 | 341,036 | 140,075 | 130,266 | 54,848 |
| Total statutory adjustments: Number | 373,927 | 123,050 | 57,782 | 85,563 | 51,455 | 21,582 | 22,895 | 11,600 |
| Amount | 742,745 | 106,897 | 80,365 | 138,954 | 113,210 | 71,254 | 126,838 | 105,227 |
| Self-employment retirement plans: [6] Number | 17,821 | 733 | 833 | 2,351 | 3,803 | 2,711 | 4,610 | 2,780 |
| Amount | 133,329 | 1,419 | 2,009 | 7,352 | 15,007 | 15,883 | 46,485 | 45,176 |
| Total itemized deductions: [7] Number | 614,218 | 46,175 | 54,968 | 154,977 | 183,391 | 86,249 | 66,325 | 22,133 |
| Amount | 8,712,243 | 602,290 | 506,514 | 1,540,199 | 2,157,222 | 1,273,049 | 1,371,542 | 1,261,428 |
| Medical and dental expense: Number | 94,910 | 29,634 | 18,801 | 26,850 | 13,984 | 3,621 | 1,796 | 224 |
| Amount | 659,555 | 300,898 | 101,537 | 124,906 | 72,774 | 26,396 | 24,364 | 8,680 |
| Taxes paid: Number | 611,592 | 42,549 | 54,611 | 155,609 | 184,010 | 86,342 | 66,332 | 22,139 |
| Amount | 3,031,957 | 71,336 | 95,629 | 404,304 | 702,031 | 467,260 | 564,100 | 727,297 |
| Interest paid: Number | 526,744 | 28,225 | 43,794 | 136,374 | 167,787 | 77,611 | 55,624 | 17,329 |
| Amount | 3,295,286 | 150,196 | 195,228 | 665,998 | 931,251 | 507,825 | 498,027 | 346,761 |
| Contributions: Number | 533,370 | 30,788 | 43,021 | 129,916 | 164,189 | 80,886 | 63,182 | 21,388 |
| Amount | 1,418,818 | 46,240 | 66,573 | 209,544 | 302,033 | 191,887 | 234,973 | 367,568 |
| Taxable income: Number | 1,940,217 | 661,964 | 356,980 | 443,981 | 281,579 | 101,560 | 71,262 | 22,891 |
| Amount | 55,735,941 | 3,089,307 | 4,860,089 | 11,311,680 | 12,221,607 | 6,524,565 | 7,381,542 | 10,347,152 |
| Total tax credits: [8] Number | 173,258 | 23,812 | 23,311 | 46,342 | 41,259 | 16,564 | 13,835 | 8,135 |
| Amount | 83,888 | 6,211 | 8,415 | 17,060 | 16,588 | 7,384 | 7,753 | 20,474 |
| Child care credit: Number | 127,098 | 15,276 | 20,017 | 39,725 | 33,687 | 11,448 | 5,887 | 1,058 |
| Amount | 49,172 | 5,190 | 7,485 | 14,480 | 13,898 | 5,009 | 2,585 | 525 |
| Earned income credit: [9] Number | 391,513 | 322,820 | 68,693 | -- | -- | -- | -- | -- |
| Amount | 567,873 | 517,663 | 50,210 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 304,197 | 284,367 | 19,830 | -- | -- | -- | -- | -- |
| Amount | 454,592 | 441,197 | 13,394 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 1,930,318 | 653,098 | 356,120 | 443,799 | 281,563 | 101,565 | 71,276 | 22,897 |
| Amount | 11,462,673 | 463,952 | 721,969 | 1,774,852 | 2,083,506 | 1,315,059 | 1,742,951 | 3,360,385 |
| Total tax liability: [12] Number | 1,998,632 | 719,313 | 357,724 | 444,207 | 281,618 | 101,583 | 71,288 | 22,899 |
| Amount | 12,032,084 | 562,450 | 782,986 | 1,886,540 | 2,186,227 | 1,373,880 | 1,826,112 | 3,413,890 |
| Tax due at time of filing: [13] Number | 600,122 | 184,333 | 86,437 | 132,527 | 100,222 | 47,895 | 35,494 | 13,214 |
| Amount | 1,504,887 | 83,667 | 76,808 | 171,375 | 198,734 | 148,120 | 234,752 | 591,433 |
| Overpayments: [14] Number | 1,694,855 | 872,636 | 265,305 | 300,129 | 172,420 | 49,181 | 29,708 | 5,476 |
| Amount | 2,106,518 | 887,570 | 265,897 | 375,509 | 292,485 | 109,051 | 109,223 | 66,784 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **MONTANA** | | | | | | | | |
| Number of returns | 400,488 | 211,280 | 57,789 | 71,141 | 39,087 | 10,894 | 7,840 | 2,457 |
| Number of joint returns | 181,791 | 47,274 | 29,820 | 51,415 | 34,471 | 9,801 | 6,885 | 2,125 |
| Number with paid preparer's signature | 210,511 | 95,350 | 31,201 | 42,733 | 25,001 | 7,583 | 6,366 | 2,277 |
| Number of exemptions [3] | 797,794 | 300,654 | 129,891 | 189,508 | 115,719 | 32,149 | 22,766 | 7,107 |
| Adjusted gross income (AGI) [4] | 11,169,065 | 1,611,574 | 1,425,882 | 2,770,207 | 2,347,165 | 926,664 | 1,036,855 | 1,050,716 |
| Salaries and wages in AGI: Number | 320,972 | 160,001 | 47,882 | 61,931 | 34,136 | 9,042 | 6,061 | 1,919 |
| Amount | 7,595,420 | 1,347,383 | 1,037,568 | 2,088,122 | 1,715,706 | 584,434 | 495,406 | 326,800 |
| Taxable interest: Number | 244,472 | 98,590 | 36,288 | 54,392 | 34,849 | 10,338 | 7,592 | 2,423 |
| Amount | 599,567 | 137,634 | 68,854 | 105,433 | 90,289 | 45,539 | 62,946 | 88,871 |
| Tax-exempt interest: [5] Number | 20,324 | 4,336 | 2,423 | 4,313 | 3,957 | 1,977 | 2,194 | 1,124 |
| Amount | 146,425 | 16,162 | 10,436 | 23,581 | 25,076 | 14,691 | 22,746 | 33,733 |
| Dividends: Number | 105,092 | 36,523 | 13,961 | 22,365 | 17,841 | 6,659 | 5,651 | 2,092 |
| Amount | 291,821 | 50,769 | 26,033 | 44,764 | 46,199 | 28,660 | 43,355 | 52,042 |
| Business or profession net income (less loss): Number | 76,802 | 30,923 | 12,276 | 17,297 | 9,578 | 3,026 | 2,744 | 958 |
| Amount | 592,297 | 75,965 | 65,440 | 117,490 | 97,246 | 56,673 | 103,043 | 76,441 |
| Number of farm returns | 24,391 | 11,330 | 3,748 | 4,694 | 2,660 | 883 | 788 | 288 |
| Net capital gain (less loss) in AGI: Number | 96,468 | 34,178 | 12,767 | 20,044 | 15,686 | 6,152 | 5,539 | 2,102 |
| Amount | 643,314 | 78,065 | 38,395 | 77,314 | 85,467 | 60,608 | 108,445 | 195,019 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 18,704 | 6,826 | 3,473 | 4,110 | 2,604 | 874 | 660 | 157 |
| Amount | 119,308 | 24,278 | 15,976 | 25,549 | 22,802 | 10,982 | 13,560 | 6,161 |
| Pensions and annuities in AGI: Number | 65,153 | 26,124 | 11,665 | 14,008 | 8,527 | 2,606 | 1,803 | 420 |
| Amount | 743,948 | 178,931 | 133,482 | 189,489 | 139,475 | 49,979 | 40,736 | 11,856 |
| Social Security benefits in AGI: Number | 25,189 | 810 | 5,107 | 9,732 | 5,634 | 1,884 | 1,605 | 417 |
| Amount | 164,970 | 2,429 | 9,159 | 48,889 | 56,256 | 22,437 | 20,290 | 5,509 |
| Total statutory adjustments: Number | 83,893 | 31,458 | 14,339 | 19,719 | 9,809 | 3,521 | 3,667 | 1,380 |
| Amount | 167,859 | 30,092 | 21,911 | 36,657 | 26,504 | 14,808 | 24,833 | 13,055 |
| Self-employment retirement plans: [6] Number | 4,060 | 234 | 286 | 788 | 983 | 575 | 844 | 350 |
| Amount | 28,811 | 379 | 689 | 2,606 | 4,506 | 3,905 | 10,414 | 6,313 |
| Total itemized deductions: [7] Number | 107,580 | 15,364 | 13,729 | 31,799 | 27,720 | 9,346 | 7,256 | 2,366 |
| Amount | 1,457,442 | 177,823 | 131,277 | 327,802 | 387,732 | 143,360 | 157,188 | 132,258 |
| Medical and dental expense: Number | 31,484 | 11,770 | 6,549 | 8,376 | 3,699 | 766 | 295 | 29 |
| Amount | 147,176 | 64,032 | 28,327 | 31,456 | 15,260 | 4,464 | 3,062 | 576 |
| Taxes paid: Number | 107,100 | 14,796 | 13,692 | 31,860 | 27,771 | 9,355 | 7,261 | 2,365 |
| Amount | 571,227 | 48,978 | 29,522 | 98,014 | 176,377 | 60,907 | 76,145 | 81,284 |
| Interest paid: Number | 86,260 | 9,346 | 10,513 | 27,007 | 24,419 | 7,741 | 5,510 | 1,724 |
| Amount | 484,493 | 44,325 | 47,605 | 133,266 | 132,918 | 49,728 | 48,130 | 28,520 |
| Contributions: Number | 90,784 | 10,095 | 10,880 | 26,710 | 25,190 | 8,795 | 6,859 | 2,255 |
| Amount | 182,292 | 11,489 | 13,160 | 34,329 | 39,577 | 19,648 | 26,423 | 37,666 |
| Taxable income: Number | 303,983 | 116,531 | 56,405 | 70,839 | 39,035 | 10,886 | 7,833 | 2,454 |
| Amount | 6,995,295 | 498,975 | 717,348 | 1,714,779 | 1,640,155 | 691,121 | 819,248 | 913,670 |
| Total tax credits: [8] Number | 27,167 | 4,390 | 4,388 | 8,654 | 5,633 | 1,703 | 1,618 | 781 |
| Amount | 13,474 | 964 | 1,442 | 3,262 | 2,330 | 897 | 1,433 | 3,148 |
| Child care credit: Number | 17,855 | 2,288 | 3,281 | 6,795 | 4,019 | 913 | 468 | 91 |
| Amount | 5,708 | 651 | 974 | 2,211 | 1,357 | 315 | 164 | 36 |
| Earned income credit: [9] Number | 67,001 | 55,948 | 11,053 | -- | -- | -- | -- | -- |
| Amount | 91,715 | 83,493 | 8,223 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 51,094 | 47,689 | 3,405 | -- | -- | -- | -- | -- |
| Amount | 71,051 | 68,712 | 2,339 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 302,151 | 115,034 | 56,144 | 70,769 | 39,024 | 10,889 | 7,835 | 2,456 |
| Amount | 1,344,177 | 74,523 | 106,545 | 264,875 | 274,636 | 139,117 | 194,057 | 290,424 |
| Total tax liability: [12] Number | 319,983 | 132,114 | 56,758 | 70,876 | 39,050 | 10,892 | 7,836 | 2,457 |
| Amount | 1,468,858 | 99,477 | 122,565 | 292,624 | 296,836 | 150,412 | 209,359 | 297,584 |
| Tax due at time of filing: [13] Number | 117,430 | 42,483 | 18,625 | 27,675 | 17,043 | 5,995 | 4,314 | 1,295 |
| Amount | 227,033 | 19,668 | 19,862 | 42,999 | 42,772 | 25,476 | 39,286 | 36,970 |
| Overpayments: [14] Number | 250,676 | 147,069 | 36,632 | 40,348 | 19,934 | 3,884 | 2,291 | 518 |
| Amount | 272,173 | 134,543 | 34,880 | 44,875 | 31,317 | 9,346 | 10,378 | 6,833 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **NEBRASKA** | | | | | | | | |
| Number of returns | 775,462 | 364,955 | 117,790 | 146,246 | 90,671 | 29,548 | 19,803 | 6,449 |
| Number of joint returns | 347,375 | 64,406 | 49,672 | 102,324 | 80,125 | 27,111 | 17,944 | 5,793 |
| Number with paid preparer's signature | 363,953 | 148,779 | 53,959 | 75,367 | 49,147 | 17,154 | 13,840 | 5,707 |
| Number of exemptions [3] | 1,536,219 | 458,058 | 243,620 | 386,000 | 275,741 | 91,919 | 60,939 | 19,942 |
| Adjusted gross income (AGI) [4] | 25,569,344 | 2,990,294 | 2,897,388 | 5,725,306 | 5,469,585 | 2,516,883 | 2,590,855 | 3,379,034 |
| Salaries and wages in AGI: Number | 656,954 | 291,609 | 102,164 | 131,467 | 82,439 | 26,554 | 17,209 | 5,512 |
| Amount | 18,595,430 | 2,573,512 | 2,290,489 | 4,590,647 | 4,316,063 | 1,873,118 | 1,620,263 | 1,331,337 |
| Taxable interest: Number | 476,384 | 169,515 | 67,923 | 106,186 | 79,238 | 27,883 | 19,250 | 6,389 |
| Amount | 1,165,388 | 256,760 | 135,844 | 207,128 | 180,984 | 90,772 | 112,050 | 181,847 |
| Tax-exempt interest: [5] Number | 38,494 | 7,140 | 4,183 | 7,894 | 7,676 | 4,125 | 4,536 | 2,940 |
| Amount | 287,804 | 22,890 | 16,586 | 41,011 | 42,396 | 27,766 | 42,581 | 94,576 |
| Dividends: Number | 199,767 | 56,197 | 23,848 | 42,946 | 39,794 | 17,410 | 14,053 | 5,519 |
| Amount | 533,258 | 64,791 | 35,868 | 67,895 | 76,592 | 50,191 | 78,836 | 159,086 |
| Business or profession net income (less loss): | | | | | | | | |
| Number | 116,841 | 38,603 | 17,788 | 28,470 | 18,269 | 6,415 | 5,303 | 1,993 |
| Amount | 883,090 | 95,403 | 85,366 | 177,033 | 156,767 | 94,934 | 157,424 | 116,163 |
| Number of farm returns | 57,373 | 24,564 | 9,661 | 12,227 | 6,646 | 1,990 | 1,723 | 562 |
| Net capital gain (less loss) in AGI: Number | 177,732 | 52,436 | 21,643 | 37,057 | 33,334 | 14,934 | 12,888 | 5,440 |
| Amount | 1,279,873 | 98,056 | 50,191 | 97,650 | 121,528 | 86,235 | 161,495 | 664,718 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 40,879 | 14,613 | 7,217 | 8,646 | 6,001 | 2,181 | 1,667 | 554 |
| Amount | 241,279 | 48,375 | 31,228 | 47,033 | 43,358 | 22,689 | 29,049 | 19,547 |
| Pensions and annuities in AGI: Number | 109,945 | 39,261 | 18,487 | 23,807 | 16,888 | 5,951 | 4,265 | 1,286 |
| Amount | 1,072,929 | 216,692 | 166,609 | 248,747 | 220,484 | 99,287 | 86,353 | 34,756 |
| Social Security benefits in AGI: Number | 50,554 | 1,428 | 10,333 | 19,044 | 11,602 | 3,973 | 3,103 | 1,071 |
| Amount | 349,563 | 3,995 | 18,578 | 99,327 | 119,868 | 49,558 | 41,838 | 16,400 |
| Total statutory adjustments: Number | 150,081 | 47,568 | 24,898 | 37,989 | 20,760 | 7,810 | 7,745 | 3,311 |
| Amount | 299,412 | 44,186 | 37,880 | 67,880 | 51,123 | 28,203 | 43,537 | 26,604 |
| Self-employment retirement plans: [2] Number | 7,719 | 316 | 450 | 1,389 | 1,983 | 1,171 | 1,662 | 748 |
| Amount | 49,382 | 539 | 1,036 | 4,301 | 8,093 | 6,963 | 16,757 | 11,693 |
| Total itemized deductions: [7] Number | 191,109 | 15,881 | 17,377 | 49,052 | 58,839 | 25,400 | 18,322 | 6,238 |
| Amount | 2,809,512 | 226,124 | 167,344 | 499,797 | 709,872 | 398,057 | 408,082 | 400,235 |
| Medical and dental expense: Number | 34,969 | 11,657 | 6,915 | 9,733 | 4,926 | 1,165 | 507 | 66 |
| Amount | 284,569 | 142,111 | 43,764 | 52,824 | 27,866 | 9,288 | 6,788 | 1,926 |
| Taxes paid: Number | 189,083 | 14,008 | 17,082 | 49,113 | 58,929 | 25,397 | 18,316 | 6,238 |
| Amount | 1,100,655 | 28,186 | 40,810 | 161,946 | 278,394 | 172,436 | 195,524 | 223,359 |
| Interest paid: Number | 154,911 | 7,514 | 12,500 | 41,334 | 52,258 | 22,013 | 14,599 | 4,693 |
| Amount | 861,748 | 31,905 | 48,969 | 184,022 | 262,688 | 130,535 | 118,545 | 85,085 |
| Contributions: Number | 173,185 | 11,279 | 14,316 | 43,680 | 55,425 | 24,570 | 17,799 | 6,116 |
| Amount | 476,490 | 15,798 | 21,093 | 63,277 | 98,829 | 60,970 | 73,339 | 143,183 |
| Taxable income: Number | 634,371 | 226,512 | 115,679 | 145,804 | 90,611 | 29,528 | 19,795 | 6,442 |
| Amount | 16,927,130 | 1,030,964 | 1,564,110 | 3,637,432 | 3,848,654 | 1,858,030 | 2,020,359 | 2,967,581 |
| Total tax credits: [8] Number | 68,620 | 8,885 | 9,492 | 21,304 | 16,755 | 5,581 | 4,327 | 2,276 |
| Amount | 31,732 | 2,214 | 3,372 | 8,294 | 7,078 | 2,509 | 2,681 | 5,584 |
| Child care credit: Number | 51,136 | 5,494 | 8,009 | 18,406 | 13,621 | 3,597 | 1,688 | 321 |
| Amount | 19,472 | 1,844 | 2,861 | 6,968 | 5,575 | 1,434 | 645 | 146 |
| Earned income credit: [9] Number | 98,577 | 78,466 | 20,111 | -- | -- | -- | -- | -- |
| Amount | 136,999 | 122,263 | 14,735 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] | | | | | | | | |
| Number | 73,467 | 67,474 | 5,993 | -- | -- | -- | -- | -- |
| Amount | 105,397 | 101,363 | 4,034 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 630,188 | 223,069 | 115,130 | 145,623 | 90,593 | 29,529 | 19,798 | 6,446 |
| Amount | 3,399,413 | 153,765 | 231,732 | 562,516 | 642,810 | 370,363 | 474,130 | 964,098 |
| Total tax liability: [12] Number | 653,581 | 245,414 | 115,989 | 145,774 | 90,617 | 29,540 | 19,800 | 6,447 |
| Amount | 3,619,235 | 188,982 | 257,816 | 613,805 | 686,636 | 392,552 | 501,728 | 977,717 |
| Tax due at time of filing: [13] Number | 222,543 | 73,355 | 32,066 | 52,059 | 36,144 | 14,538 | 10,483 | 3,898 |
| Amount | 598,734 | 34,230 | 35,169 | 86,608 | 95,013 | 60,968 | 91,045 | 195,702 |
| Overpayments: [14] Number | 507,949 | 262,890 | 81,731 | 89,406 | 51,305 | 13,550 | 7,548 | 1,519 |
| Amount | 548,783 | 224,232 | 75,042 | 96,873 | 76,291 | 28,201 | 28,526 | 19,620 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **NEVADA** | | | | | | | | |
| Number of returns | 800,491 | 336,591 | 135,070 | 158,644 | 97,907 | 36,692 | 25,390 | 10,197 |
| Number of joint returns | 309,728 | 50,654 | 40,430 | 81,537 | 76,310 | 31,628 | 21,204 | 7,965 |
| Number with paid preparer's signature | 379,505 | 137,277 | 58,690 | 79,058 | 55,034 | 22,392 | 17,995 | 9,059 |
| Number of exemptions [3] | 1,569,090 | 490,062 | 256,332 | 358,292 | 264,561 | 103,489 | 69,613 | 26,741 |
| Adjusted gross income (AGI) [4] | 32,413,136 | 2,806,009 | 3,317,020 | 6,189,013 | 5,940,341 | 3,132,943 | 3,321,948 | 7,705,863 |
| Salaries and wages in AGI: Number | 694,049 | 278,928 | 120,376 | 143,742 | 89,160 | 32,871 | 21,259 | 7,713 |
| Amount | 22,204,574 | 2,856,363 | 2,764,373 | 5,133,842 | 4,768,000 | 2,396,893 | 2,104,893 | 2,160,210 |
| Taxable interest: Number | 366,929 | 96,845 | 52,160 | 85,091 | 69,264 | 30,586 | 23,110 | 9,873 |
| Amount | 1,373,365 | 200,695 | 81,060 | 135,243 | 144,175 | 93,855 | 161,266 | 557,071 |
| Tax-exempt interest: [5] Number | 24,241 | 3,860 | 2,235 | 4,276 | 4,458 | 2,660 | 3,523 | 3,229 |
| Amount | 428,777 | 35,237 | 18,772 | 34,078 | 39,417 | 27,184 | 62,061 | 212,027 |
| Dividends: Number | 149,687 | 34,656 | 17,248 | 30,597 | 29,081 | 15,601 | 14,659 | 7,845 |
| Amount | 747,456 | 68,033 | 33,764 | 63,974 | 72,907 | 55,283 | 94,548 | 358,948 |
| Business or profession net income (less loss): | | | | | | | | |
| Number | 98,287 | 31,737 | 12,577 | 20,780 | 16,327 | 7,256 | 6,545 | 3,065 |
| Amount | 1,101,117 | 56,129 | 72,409 | 138,904 | 152,136 | 116,194 | 232,978 | 332,367 |
| Number of farm returns | 4,191 | 1,223 | 447 | 834 | 716 | 339 | 361 | 271 |
| Net capital gain (less loss) in AGI: Number | 129,460 | 29,660 | 14,077 | 25,122 | 24,529 | 13,488 | 14,296 | 8,288 |
| Amount | 2,979,249 | 99,639 | 22,404 | 58,375 | 97,262 | 90,683 | 230,412 | 2,380,474 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 35,011 | 9,292 | 5,597 | 8,021 | 6,345 | 2,783 | 2,223 | 750 |
| Amount | 330,639 | 40,346 | 30,065 | 56,790 | 63,952 | 40,704 | 57,338 | 41,443 |
| Pensions and annuities in AGI: Number | 134,379 | 39,099 | 21,843 | 30,632 | 24,115 | 9,925 | 6,824 | 1,941 |
| Amount | 1,889,656 | 294,201 | 262,727 | 446,673 | 423,360 | 210,931 | 183,559 | 68,207 |
| Social Security benefits in AGI: Number | 51,420 | 1,335 | 8,708 | 18,413 | 12,438 | 4,738 | 3,980 | 1,808 |
| Amount | 339,610 | 4,819 | 15,231 | 86,133 | 113,559 | 49,661 | 46,044 | 24,163 |
| Total statutory adjustments: Number | 110,350 | 31,103 | 16,257 | 25,180 | 17,206 | 7,768 | 8,068 | 4,768 |
| Amount | 280,346 | 36,994 | 27,154 | 48,902 | 42,461 | 27,892 | 47,239 | 49,704 |
| Self-employment retirement plans: [6] Number | 5,107 | 269 | 290 | 666 | 991 | 766 | 1,285 | 840 |
| Amount | 45,735 | 686 | 983 | 2,780 | 4,827 | 5,321 | 14,872 | 16,265 |
| Total itemized deductions: [7] Number | 235,700 | 24,480 | 27,512 | 64,088 | 61,959 | 28,596 | 21,109 | 7,956 |
| Amount | 3,816,568 | 311,913 | 278,500 | 718,688 | 827,418 | 478,519 | 487,402 | 714,128 |
| Medical and dental expense: Number | 36,109 | 11,000 | 7,153 | 9,954 | 5,533 | 1,643 | 748 | 78 |
| Amount | 166,559 | 65,335 | 26,308 | 35,958 | 21,253 | 8,818 | 6,991 | 1,895 |
| Taxes paid: Number | 228,782 | 22,586 | 26,222 | 62,109 | 60,865 | 28,256 | 20,858 | 7,886 |
| Amount | 526,798 | 32,954 | 30,712 | 81,822 | 99,813 | 60,999 | 71,869 | 148,627 |
| Interest paid: Number | 214,000 | 20,154 | 23,807 | 58,199 | 58,141 | 27,019 | 19,551 | 7,129 |
| Amount | 2,041,999 | 164,927 | 159,447 | 428,261 | 491,162 | 265,316 | 253,520 | 279,367 |
| Contributions: Number | 201,604 | 16,173 | 22,130 | 54,256 | 55,394 | 26,548 | 19,704 | 7,399 |
| Amount | 561,317 | 14,440 | 22,553 | 66,734 | 88,588 | 56,896 | 65,063 | 247,042 |
| Taxable income: Number | 666,928 | 206,426 | 132,682 | 157,934 | 97,745 | 36,636 | 25,337 | 10,168 |
| Amount | 23,143,264 | 1,099,524 | 1,839,430 | 4,026,110 | 4,217,972 | 2,347,992 | 2,636,896 | 6,975,340 |
| Total tax credits: [8] Number | 55,011 | 8,178 | 8,462 | 13,491 | 12,415 | 5,625 | 4,123 | 2,717 |
| Amount | 47,811 | 2,795 | 3,997 | 6,374 | 6,167 | 3,185 | 3,631 | 21,664 |
| Child care credit: Number | 42,595 | 5,959 | 7,625 | 11,894 | 10,509 | 4,294 | 1,988 | 326 |
| Amount | 20,000 | 2,433 | 3,757 | 5,601 | 4,979 | 2,107 | 956 | 166 |
| Earned income credit: [9] Number | 117,550 | 94,769 | 22,781 | -- | -- | -- | -- | -- |
| Amount | 161,108 | 144,190 | 16,919 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] | | | | | | | | |
| Number | 89,924 | 82,681 | 7,243 | -- | -- | -- | -- | -- |
| Amount | 127,503 | 122,386 | 5,117 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 663,393 | 203,482 | 132,193 | 157,832 | 97,729 | 36,639 | 25,341 | 10,177 |
| Amount | 5,259,760 | 166,875 | 272,588 | 642,782 | 732,503 | 476,257 | 628,765 | 2,339,991 |
| Total tax liability: [12] Number | 679,351 | 218,420 | 132,881 | 158,080 | 97,777 | 36,650 | 25,360 | 10,183 |
| Amount | 5,437,655 | 192,338 | 288,395 | 673,151 | 763,485 | 496,463 | 658,260 | 2,365,561 |
| Tax due at time of filing: [13] Number | 206,038 | 50,605 | 32,281 | 49,862 | 36,713 | 17,556 | 13,276 | 5,745 |
| Amount | 787,984 | 26,648 | 27,128 | 62,525 | 73,811 | 57,446 | 96,785 | 443,640 |
| Overpayments: [14] Number | 553,252 | 261,706 | 99,602 | 104,738 | 58,045 | 17,367 | 9,686 | 2,108 |
| Amount | 735,813 | 274,901 | 95,757 | 132,739 | 102,752 | 41,004 | 41,447 | 47,213 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **NEW HAMPSHIRE** | | | | | | | | |
| Number of returns | 572,520 | 232,606 | 84,468 | 112,039 | 80,510 | 32,332 | 23,939 | 6,626 |
| Number of joint returns | 248,553 | 32,127 | 26,464 | 65,755 | 68,020 | 28,978 | 21,466 | 5,743 |
| Number with paid preparer's signature | 202,492 | 64,574 | 26,469 | 43,293 | 34,392 | 14,692 | 13,636 | 5,436 |
| Number of exemptions [3] | 1,097,224 | 265,787 | 150,386 | 261,394 | 230,691 | 97,504 | 72,258 | 19,204 |
| Adjusted gross income (AGI) [4] | 22,685,678 | 1,903,932 | 2,085,344 | 4,397,167 | 4,900,851 | 2,763,269 | 3,126,090 | 3,509,026 |
| Salaries and wages in AGI: Number | 492,889 | 184,780 | 74,354 | 102,393 | 74,630 | 29,901 | 21,287 | 5,544 |
| Amount | 17,154,364 | 1,640,712 | 1,692,753 | 3,649,198 | 4,084,403 | 2,257,390 | 2,248,244 | 1,581,666 |
| Taxable interest: Number | 372,870 | 104,858 | 49,087 | 85,002 | 72,691 | 31,143 | 23,513 | 6,576 |
| Amount | 718,365 | 123,686 | 65,047 | 107,168 | 106,763 | 66,171 | 94,867 | 154,661 |
| Tax-exempt interest: [5] Number | 23,538 | 3,551 | 1,886 | 3,954 | 4,381 | 2,899 | 4,134 | 2,733 |
| Amount | 223,617 | 14,612 | 8,440 | 21,397 | 26,168 | 20,707 | 43,234 | 89,059 |
| Dividends: Number | 146,956 | 36,017 | 14,805 | 28,368 | 29,575 | 16,662 | 15,934 | 5,595 |
| Amount | 589,999 | 57,776 | 31,844 | 64,672 | 79,063 | 58,457 | 109,561 | 188,628 |
| Business or profession net income (less loss): Number | 90,348 | 28,314 | 12,158 | 20,253 | 15,481 | 6,390 | 5,747 | 2,005 |
| Amount | 1,112,775 | 124,035 | 102,946 | 199,726 | 195,115 | 117,488 | 209,900 | 163,565 |
| Number of farm returns | 2,155 | 703 | 260 | 437 | 323 | 175 | 165 | 92 |
| Net capital gain (less loss) in AGI: Number | 118,811 | 27,705 | 11,321 | 22,106 | 23,437 | 13,944 | 14,747 | 5,551 |
| Amount | 1,467,126 | 44,094 | 21,664 | 54,646 | 86,744 | 79,999 | 189,697 | 990,284 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 28,889 | 8,886 | 4,534 | 6,148 | 4,929 | 2,107 | 1,809 | 476 |
| Amount | 222,691 | 33,857 | 22,400 | 38,053 | 43,064 | 27,218 | 38,926 | 19,171 |
| Pensions and annuities in AGI: Number | 85,570 | 27,672 | 13,148 | 18,049 | 14,512 | 6,013 | 4,884 | 1,292 |
| Amount | 1,048,875 | 183,881 | 143,086 | 229,330 | 217,383 | 108,680 | 118,833 | 47,681 |
| Social Security benefits in AGI: Number | 34,526 | 864 | 5,857 | 12,392 | 8,350 | 3,114 | 2,918 | 1,031 |
| Amount | 243,149 | 2,639 | 10,164 | 60,451 | 82,347 | 36,086 | 36,835 | 14,629 |
| Total statutory adjustments: Number | 101,293 | 28,752 | 14,782 | 24,052 | 16,072 | 7,028 | 7,402 | 3,205 |
| Amount | 237,381 | 30,625 | 23,746 | 44,902 | 40,564 | 25,357 | 43,448 | 28,740 |
| Self-employment retirement plans: [6] Number | 6,611 | 346 | 381 | 1,028 | 1,536 | 1,046 | 1,563 | 711 |
| Amount | 45,206 | 678 | 982 | 3,358 | 6,357 | 6,165 | 16,223 | 11,444 |
| Total itemized deductions: [7] Number | 182,017 | 14,524 | 15,417 | 44,193 | 53,766 | 27,042 | 21,468 | 5,607 |
| Amount | 2,636,684 | 185,425 | 156,696 | 480,548 | 690,709 | 424,693 | 439,657 | 258,954 |
| Medical and dental expense: Number | 25,930 | 8,412 | 4,964 | 7,037 | 3,737 | 1,118 | 572 | 90 |
| Amount | 138,788 | 46,506 | 23,149 | 28,974 | 19,320 | 8,131 | 8,850 | 3,857 |
| Taxes paid: Number | 180,934 | 13,809 | 15,166 | 44,029 | 53,766 | 27,056 | 21,469 | 5,639 |
| Amount | 961,863 | 68,803 | 49,124 | 160,505 | 245,036 | 158,206 | 167,277 | 112,912 |
| Interest paid: Number | 161,845 | 10,141 | 12,810 | 39,900 | 50,215 | 24,987 | 19,092 | 4,700 |
| Amount | 1,172,208 | 56,181 | 65,332 | 228,738 | 336,570 | 195,365 | 192,662 | 97,361 |
| Contributions: Number | 159,253 | 9,548 | 12,030 | 37,371 | 48,671 | 25,571 | 20,587 | 5,475 |
| Amount | 282,829 | 7,684 | 10,464 | 34,392 | 54,738 | 40,486 | 54,439 | 80,626 |
| Taxable income: Number | 485,717 | 147,709 | 83,115 | 111,624 | 80,418 | 32,308 | 23,921 | 6,622 |
| Amount | 16,012,048 | 719,879 | 1,199,649 | 2,859,417 | 3,453,220 | 2,057,415 | 2,490,327 | 3,232,144 |
| Total tax credits: [8] Number | 41,161 | 4,345 | 4,041 | 9,155 | 11,205 | 5,335 | 4,759 | 2,321 |
| Amount | 24,806 | 1,035 | 1,505 | 3,674 | 5,084 | 2,443 | 3,219 | 7,844 |
| Child care credit: Number | 27,641 | 2,292 | 3,158 | 7,214 | 8,878 | 3,687 | 2,116 | 296 |
| Amount | 11,885 | 833 | 1,300 | 2,913 | 3,991 | 1,704 | 987 | 157 |
| Earned income credit: [9] Number | 58,305 | 46,545 | 11,760 | -- | -- | -- | -- | -- |
| Amount | 75,101 | 66,843 | 8,257 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 41,324 | 38,358 | 2,966 | -- | -- | -- | -- | -- |
| Amount | 54,893 | 53,011 | 1,882 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 483,990 | 146,223 | 82,938 | 111,565 | 80,407 | 32,311 | 23,925 | 6,621 |
| Amount | 3,362,722 | 108,064 | 178,907 | 453,847 | 588,183 | 413,753 | 588,979 | 1,030,990 |
| Total tax liability: [12] Number | 497,257 | 158,728 | 83,518 | 111,715 | 80,426 | 32,317 | 23,930 | 6,623 |
| Amount | 3,534,863 | 134,395 | 197,381 | 489,568 | 622,520 | 432,314 | 614,394 | 1,044,289 |
| Tax due at time of filing: [13] Number | 143,517 | 40,301 | 17,549 | 29,827 | 25,734 | 14,157 | 12,013 | 3,936 |
| Amount | 441,195 | 21,767 | 18,388 | 41,529 | 49,796 | 39,528 | 71,099 | 199,087 |
| Overpayments: [14] Number | 399,564 | 175,663 | 64,405 | 78,861 | 52,174 | 16,850 | 10,077 | 1,534 |
| Amount | 504,737 | 145,540 | 63,508 | 106,001 | 93,988 | 38,461 | 37,351 | 19,887 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **NEW JERSEY** | | | | | | | | |
| Number of returns | 3,817,966 | 1,476,076 | 520,138 | 697,549 | 529,718 | 269,370 | 247,749 | 77,366 |
| Number of joint returns | 1,506,594 | 197,486 | 134,149 | 282,075 | 371,160 | 230,340 | 222,090 | 69,294 |
| Number with paid preparer's signature | 1,731,279 | 573,679 | 204,401 | 314,622 | 277,505 | 148,262 | 150,621 | 62,189 |
| Number of exemptions [3] | 7,412,809 | 1,854,815 | 944,927 | 1,440,651 | 1,389,037 | 790,487 | 753,142 | 239,750 |
| Adjusted gross income (AGI) [4] | 178,847,267 | 12,209,875 | 12,878,708 | 27,285,486 | 32,476,970 | 23,157,678 | 32,534,574 | 38,303,974 |
| Salaries and wages in AGI: Number | 3,211,990 | 1,099,576 | 448,568 | 626,148 | 486,828 | 251,662 | 230,075 | 69,133 |
| Amount | 135,961,097 | 9,700,735 | 10,267,341 | 22,408,135 | 26,817,002 | 19,315,738 | 25,742,857 | 21,709,289 |
| Taxable interest: Number | 2,462,810 | 675,975 | 286,918 | 494,026 | 450,133 | 246,363 | 234,250 | 75,145 |
| Amount | 6,094,104 | 1,005,479 | 496,579 | 831,794 | 867,296 | 552,482 | 809,533 | 1,530,941 |
| Tax-exempt interest: [5] Number | 229,190 | 32,526 | 15,900 | 33,559 | 40,040 | 28,315 | 45,861 | 32,989 |
| Amount | 2,419,359 | 151,311 | 82,181 | 219,113 | 323,925 | 213,668 | 408,589 | 1,020,571 |
| Dividends: Number | 1,151,898 | 279,132 | 97,907 | 191,807 | 211,798 | 139,665 | 165,526 | 66,063 |
| Amount | 4,319,209 | 455,842 | 238,112 | 473,557 | 576,988 | 436,054 | 783,894 | 1,354,761 |
| Business or profession net income (less loss): Number | 453,485 | 128,226 | 47,310 | 81,027 | 79,535 | 46,291 | 51,759 | 19,337 |
| Amount | 6,689,776 | 579,462 | 424,843 | 775,091 | 854,049 | 687,233 | 1,550,521 | 1,818,578 |
| Number of farm returns | 9,201 | 2,070 | 837 | 1,564 | 1,740 | 1,020 | 1,209 | 761 |
| Net capital gain (less loss) in AGI: Number | 863,986 | 196,286 | 67,389 | 137,115 | 155,677 | 106,194 | 138,246 | 63,079 |
| Amount | 8,135,280 | 260,385 | 96,660 | 246,125 | 407,093 | 407,550 | 1,079,652 | 5,637,815 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 210,618 | 60,948 | 31,042 | 42,054 | 36,659 | 18,423 | 16,801 | 4,691 |
| Amount | 1,736,573 | 235,004 | 158,242 | 268,784 | 325,533 | 220,985 | 331,181 | 196,844 |
| Pensions and annuities in AGI: Number | 633,082 | 205,782 | 88,380 | 121,004 | 104,464 | 53,191 | 47,232 | 13,029 |
| Amount | 7,726,326 | 1,349,896 | 948,078 | 1,539,274 | 1,576,865 | 918,890 | 989,414 | 403,908 |
| Social Security benefits in AGI: Number | 288,648 | 8,039 | 51,742 | 94,670 | 71,415 | 29,929 | 24,554 | 8,299 |
| Amount | 2,258,867 | 23,472 | 100,134 | 534,154 | 764,379 | 376,376 | 334,032 | 126,321 |
| Total statutory adjustments: Number | 551,469 | 143,069 | 66,796 | 107,032 | 88,325 | 50,529 | 63,132 | 32,586 |
| Amount | 1,591,980 | 159,880 | 117,899 | 219,265 | 219,211 | 163,233 | 343,192 | 369,300 |
| Self-employment retirement plans: [6] Number | 44,740 | 1,353 | 1,734 | 4,388 | 7,353 | 6,719 | 13,567 | 9,626 |
| Amount | 396,599 | 3,671 | 5,241 | 16,067 | 32,908 | 38,999 | 131,193 | 168,519 |
| Total itemized deductions: [7] Number | 1,491,234 | 126,346 | 121,534 | 306,986 | 383,917 | 238,584 | 237,581 | 76,286 |
| Amount | 27,316,094 | 1,576,108 | 1,501,687 | 3,709,905 | 5,540,059 | 4,228,797 | 5,823,639 | 4,935,897 |
| Medical and dental expense: Number | 273,640 | 80,800 | 52,705 | 72,466 | 43,639 | 15,042 | 8,206 | 782 |
| Amount | 1,424,097 | 439,782 | 358,420 | 271,705 | 186,434 | 79,448 | 69,439 | 18,868 |
| Taxes paid: Number | 1,493,954 | 124,396 | 122,155 | 308,822 | 385,473 | 239,023 | 237,740 | 76,343 |
| Amount | 11,814,873 | 497,442 | 429,005 | 1,275,670 | 2,081,288 | 1,695,837 | 2,660,863 | 3,174,767 |
| Interest paid: Number | 1,210,668 | 72,699 | 84,050 | 243,802 | 329,185 | 209,209 | 206,633 | 65,090 |
| Amount | 10,029,316 | 425,905 | 462,840 | 1,482,851 | 2,303,323 | 1,709,035 | 2,203,130 | 1,442,232 |
| Contributions: Number | 1,395,225 | 97,099 | 108,480 | 284,680 | 367,020 | 231,673 | 231,597 | 74,676 |
| Amount | 3,097,448 | 91,178 | 125,309 | 360,789 | 555,044 | 443,489 | 629,653 | 891,986 |
| Taxable income: Number | 3,222,255 | 898,989 | 507,184 | 693,256 | 528,795 | 269,160 | 247,558 | 77,313 |
| Amount | 126,470,856 | 4,089,747 | 7,187,002 | 17,896,932 | 22,554,098 | 16,736,859 | 24,778,701 | 33,227,516 |
| Total tax credits: [8] Number | 275,587 | 38,690 | 35,799 | 46,738 | 51,903 | 36,159 | 42,392 | 23,906 |
| Amount | 185,217 | 11,754 | 18,037 | 20,010 | 21,411 | 16,181 | 23,939 | 73,884 |
| Child care credit: Number | 177,366 | 23,085 | 31,032 | 35,837 | 37,540 | 24,974 | 21,077 | 3,821 |
| Amount | 86,334 | 10,263 | 17,345 | 17,407 | 17,158 | 11,855 | 10,188 | 2,119 |
| Earned income credit: [9] Number | 445,771 | 363,118 | 82,653 | -- | -- | -- | -- | -- |
| Amount | 616,860 | 557,930 | 58,931 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 340,952 | 316,351 | 24,601 | -- | -- | -- | -- | -- |
| Amount | 481,409 | 464,572 | 16,837 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 3,206,542 | 885,802 | 504,938 | 692,867 | 528,782 | 269,196 | 247,617 | 77,340 |
| Amount | 28,678,022 | 616,304 | 1,063,685 | 2,929,150 | 4,001,167 | 3,366,528 | 5,812,919 | 10,888,269 |
| Total tax liability: [12] Number | 3,280,705 | 953,380 | 509,702 | 694,316 | 529,047 | 269,258 | 247,655 | 77,347 |
| Amount | 29,709,437 | 747,075 | 1,142,371 | 3,077,345 | 4,162,890 | 3,481,231 | 6,015,395 | 11,083,128 |
| Tax due at time of filing: [13] Number | 1,006,308 | 295,066 | 114,380 | 183,906 | 161,123 | 103,540 | 106,568 | 41,725 |
| Amount | 2,934,718 | 136,068 | 101,243 | 231,151 | 295,335 | 262,175 | 512,861 | 1,395,886 |
| Overpayments: [14] Number | 2,591,382 | 1,054,712 | 390,776 | 493,147 | 350,734 | 155,119 | 124,603 | 22,291 |
| Amount | 3,969,615 | 1,036,700 | 397,770 | 704,866 | 728,804 | 396,200 | 454,562 | 250,712 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **NEW MEXICO** | | | | | | | | |
| Number of returns | 747,677 | 390,343 | 111,380 | 123,428 | 72,283 | 26,013 | 19,251 | 4,979 |
| Number of joint returns | 305,230 | 77,537 | 46,737 | 77,230 | 59,702 | 22,903 | 16,966 | 4,155 |
| Number with paid preparer's signature | 306,419 | 147,258 | 43,427 | 53,506 | 33,572 | 12,602 | 11,743 | 4,311 |
| Number of exemptions [3] | 1,550,808 | 642,621 | 247,377 | 312,609 | 205,977 | 75,024 | 53,684 | 13,516 |
| Adjusted gross income (AGI) [4] | 22,025,906 | 3,267,292 | 2,732,447 | 4,803,853 | 4,376,024 | 2,221,906 | 2,515,021 | 2,109,363 |
| Salaries and wages in AGI: Number | 633,871 | 320,781 | 97,147 | 109,298 | 63,815 | 22,707 | 16,224 | 3,699 |
| Amount | 16,358,437 | 2,893,095 | 2,220,382 | 3,870,685 | 3,387,858 | 1,617,150 | 1,568,715 | 800,551 |
| Taxable interest: Number | 358,278 | 117,162 | 53,659 | 80,189 | 59,842 | 24,003 | 18,504 | 4,919 |
| Amount | 793,524 | 148,575 | 79,212 | 129,896 | 125,940 | 76,236 | 111,471 | 122,193 |
| Tax-exempt interest: [5] Number | 26,224 | 3,981 | 2,292 | 4,755 | 5,355 | 3,271 | 4,467 | 2,103 |
| Amount | 206,394 | 15,167 | 10,618 | 29,209 | 31,830 | 22,659 | 41,639 | 55,275 |
| Dividends: Number | 138,135 | 36,015 | 15,808 | 28,488 | 27,025 | 13,682 | 13,006 | 4,111 |
| Amount | 484,221 | 57,563 | 31,791 | 63,695 | 73,441 | 50,794 | 88,662 | 118,275 |
| Business or profession net income (less loss): Number | 113,387 | 47,983 | 15,289 | 21,393 | 14,825 | 6,297 | 5,759 | 1,841 |
| Amount | 875,947 | 129,173 | 78,457 | 133,439 | 124,802 | 92,773 | 171,545 | 145,759 |
| Number of farm returns | 15,456 | 6,288 | 2,120 | 3,000 | 2,152 | 817 | 749 | 330 |
| Net capital gain (less loss) in AGI: Number | 118,225 | 30,824 | 13,212 | 23,643 | 22,307 | 11,893 | 12,198 | 4,148 |
| Amount | 940,046 | 59,948 | 27,589 | 67,604 | 96,757 | 83,749 | 183,420 | 420,980 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 29,784 | 8,469 | 4,878 | 6,837 | 5,268 | 2,165 | 1,729 | 438 |
| Amount | 224,606 | 33,084 | 24,128 | 43,161 | 44,583 | 27,716 | 33,518 | 18,417 |
| Pensions and annuities in AGI: Number | 117,910 | 40,415 | 19,681 | 25,725 | 18,497 | 7,164 | 5,344 | 1,084 |
| Amount | 1,687,958 | 308,692 | 247,892 | 394,043 | 366,724 | 175,526 | 159,272 | 35,809 |
| Social Security benefits in AGI: Number | 40,780 | 1,092 | 6,900 | 14,800 | 10,238 | 3,776 | 3,101 | 873 |
| Amount | 278,944 | 3,727 | 11,854 | 71,606 | 98,623 | 42,867 | 38,073 | 12,192 |
| Total statutory adjustments: Number | 113,283 | 44,913 | 16,692 | 22,842 | 13,735 | 6,125 | 6,487 | 2,489 |
| Amount | 207,199 | 35,051 | 23,080 | 39,880 | 33,148 | 20,304 | 34,090 | 21,646 |
| Self-employment retirement plans: [6] Number | 5,078 | 288 | 344 | 801 | 1,053 | 777 | 1,277 | 538 |
| Amount | 36,561 | 506 | 845 | 2,956 | 4,842 | 4,959 | 13,188 | 9,264 |
| Total itemized deductions: [7] Number | 165,090 | 15,337 | 17,704 | 43,113 | 45,057 | 21,429 | 17,734 | 4,716 |
| Amount | 2,360,733 | 171,595 | 169,334 | 461,617 | 571,653 | 339,333 | 387,976 | 259,224 |
| Medical and dental expense: Number | 29,324 | 8,642 | 5,704 | 8,507 | 4,535 | 1,215 | 661 | 60 |
| Amount | 138,736 | 44,371 | 23,457 | 34,633 | 20,890 | 7,173 | 7,161 | 1,050 |
| Taxes paid: Number | 163,153 | 14,136 | 17,317 | 42,860 | 45,015 | 21,412 | 17,707 | 4,706 |
| Amount | 663,274 | 26,592 | 23,028 | 85,430 | 140,528 | 103,627 | 148,539 | 135,529 |
| Interest paid: Number | 144,993 | 11,639 | 15,142 | 38,747 | 41,446 | 19,328 | 14,947 | 3,744 |
| Amount | 1,090,549 | 72,940 | 86,638 | 240,689 | 293,197 | 159,711 | 158,104 | 79,270 |
| Contributions: Number | 139,064 | 9,765 | 13,602 | 35,396 | 39,622 | 19,749 | 16,480 | 4,450 |
| Amount | 329,120 | 11,853 | 17,429 | 51,756 | 74,262 | 48,131 | 59,951 | 65,737 |
| Taxable income: Number | 553,896 | 199,057 | 109,411 | 123,018 | 72,196 | 26,001 | 19,237 | 4,976 |
| Amount | 13,985,383 | 923,727 | 1,414,478 | 3,059,229 | 3,104,136 | 1,661,311 | 1,982,899 | 1,839,602 |
| Total tax credits: [8] Number | 43,137 | 7,187 | 6,577 | 10,870 | 9,068 | 3,963 | 3,806 | 1,666 |
| Amount | 22,854 | 1,916 | 2,503 | 4,524 | 4,245 | 2,166 | 2,970 | 4,530 |
| Child care credit: Number | 29,235 | 4,218 | 5,477 | 8,841 | 6,748 | 2,354 | 1,376 | 221 |
| Amount | 11,765 | 1,430 | 2,164 | 3,521 | 2,892 | 1,037 | 612 | 109 |
| Earned income credit: [9] Number | 175,797 | 149,680 | 26,117 | -- | -- | -- | -- | -- |
| Amount | 257,224 | 237,191 | 20,033 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 142,963 | 134,049 | 8,914 | -- | -- | -- | -- | -- |
| Amount | 210,741 | 204,401 | 6,340 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 551,114 | 196,689 | 109,087 | 122,933 | 72,194 | 25,995 | 19,239 | 4,977 |
| Amount | 2,742,226 | 138,156 | 209,979 | 479,808 | 530,614 | 335,051 | 467,596 | 581,022 |
| Total tax liability: [12] Number | 580,256 | 225,111 | 109,615 | 123,077 | 72,232 | 26,001 | 19,243 | 4,977 |
| Amount | 2,901,803 | 173,803 | 227,186 | 509,110 | 557,104 | 351,095 | 489,723 | 593,784 |
| Tax due at time of filing: [13] Number | 176,982 | 53,109 | 27,655 | 41,369 | 28,744 | 13,014 | 10,255 | 2,836 |
| Amount | 382,542 | 25,121 | 23,640 | 50,793 | 56,636 | 42,959 | 71,049 | 112,344 |
| Overpayments: [14] Number | 532,489 | 312,538 | 81,105 | 78,507 | 40,775 | 11,500 | 7,008 | 1,056 |
| Amount | 653,693 | 354,126 | 79,310 | 90,270 | 65,940 | 25,963 | 25,992 | 12,092 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **NEW YORK** | | | | | | | | |
| Number of returns | 8,030,653 | 3,459,276 | 1,186,553 | 1,481,519 | 973,728 | 425,479 | 364,529 | 139,569 |
| Number of joint returns | 2,943,062 | 564,520 | 333,014 | 627,907 | 660,285 | 342,963 | 300,936 | 113,437 |
| Number with paid preparer's signature | 4,008,785 | 1,495,924 | 536,020 | 763,214 | 575,560 | 266,701 | 252,245 | 119,121 |
| Number of exemptions [3] | 15,537,651 | 4,894,266 | 2,283,152 | 3,191,848 | 2,537,002 | 1,204,053 | 1,034,666 | 392,664 |
| Adjusted gross income (AGI) [4] | 345,391,164 | 26,923,951 | 29,384,130 | 57,688,349 | 59,298,738 | 36,491,620 | 47,928,344 | 87,676,033 |
| Salaries and wages in AGI: Number | 6,695,462 | 2,577,400 | 1,039,543 | 1,345,452 | 893,839 | 392,173 | 328,824 | 118,231 |
| Amount | 248,493,636 | 23,127,889 | 23,934,843 | 48,039,957 | 48,542,983 | 29,421,345 | 35,152,249 | 40,274,369 |
| Taxable interest: Number | 5,019,904 | 1,529,275 | 670,051 | 1,074,656 | 858,369 | 400,328 | 350,571 | 136,654 |
| Amount | 14,847,397 | 2,402,358 | 1,057,948 | 1,718,614 | 1,733,320 | 1,071,140 | 1,630,469 | 5,233,549 |
| Tax-exempt interest: [5] Number | 457,821 | 71,992 | 35,785 | 72,295 | 81,133 | 52,798 | 79,249 | 64,569 |
| Amount | 5,906,392 | 366,851 | 183,120 | 456,659 | 615,571 | 429,977 | 983,901 | 2,870,315 |
| Dividends: Number | 2,080,599 | 543,554 | 206,812 | 378,548 | 376,972 | 217,289 | 238,973 | 118,451 |
| Amount | 9,551,742 | 904,046 | 438,007 | 832,666 | 988,239 | 725,639 | 1,377,645 | 4,285,499 |
| Business or profession net income (less loss): | | | | | | | | |
| Number | 1,092,668 | 441,051 | 120,577 | 181,415 | 148,293 | 76,743 | 86,152 | 38,437 |
| Amount | 13,360,856 | 2,165,607 | 859,210 | 1,348,379 | 1,411,773 | 1,129,917 | 2,661,718 | 3,784,254 |
| Number of farm returns | 31,198 | 12,961 | 4,493 | 6,141 | 3,971 | 1,577 | 1,285 | 770 |
| Net capital gain (less loss) in AGI: Number | 1,640,818 | 407,621 | 152,203 | 287,201 | 292,414 | 175,671 | 211,305 | 114,403 |
| Amount | 23,156,891 | 975,543 | 253,310 | 584,057 | 861,438 | 792,526 | 2,030,885 | 17,659,131 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 416,198 | 132,452 | 64,824 | 82,281 | 65,382 | 31,249 | 29,393 | 10,617 |
| Amount | 3,370,356 | 492,099 | 321,830 | 519,963 | 569,176 | 376,881 | 575,032 | 515,353 |
| Pensions and annuities in AGI: Number | 1,289,954 | 458,214 | 192,382 | 250,226 | 197,024 | 90,587 | 77,367 | 24,154 |
| Amount | 16,838,770 | 3,195,460 | 2,200,497 | 3,383,057 | 3,330,887 | 1,836,086 | 1,971,448 | 921,336 |
| Social Security benefits in AGI: Number | 553,054 | 17,038 | 101,663 | 181,960 | 130,654 | 54,494 | 48,224 | 19,021 |
| Amount | 4,387,288 | 50,543 | 199,575 | 1,026,352 | 1,412,206 | 703,966 | 688,815 | 305,829 |
| Total statutory adjustments: Number | 1,274,691 | 468,936 | 164,827 | 231,657 | 157,642 | 82,804 | 104,381 | 64,444 |
| Amount | 3,392,826 | 441,517 | 277,433 | 449,881 | 391,769 | 284,417 | 630,833 | 916,977 |
| Self-employment retirement plans: [6] Number | 98,319 | 4,059 | 4,496 | 10,929 | 15,853 | 13,189 | 27,181 | 22,612 |
| Amount | 953,408 | 9,697 | 13,084 | 42,302 | 75,547 | 83,781 | 289,475 | 439,523 |
| Total itemized deductions: [7] Number | 2,913,435 | 243,824 | 288,233 | 723,165 | 769,486 | 395,393 | 355,245 | 138,089 |
| Amount | 57,105,903 | 3,128,375 | 3,173,255 | 8,546,276 | 11,159,631 | 7,372,047 | 9,469,894 | 14,256,425 |
| Medical and dental expense: Number | 482,157 | 131,120 | 103,375 | 137,415 | 71,098 | 22,826 | 14,095 | 2,228 |
| Amount | 2,661,818 | 908,798 | 460,049 | 537,704 | 353,976 | 157,850 | 168,287 | 75,155 |
| Taxes paid: Number | 2,907,612 | 235,496 | 288,252 | 725,016 | 770,260 | 395,431 | 355,101 | 138,056 |
| Amount | 27,645,607 | 829,331 | 939,806 | 3,252,281 | 4,991,276 | 3,545,402 | 4,985,656 | 9,101,855 |
| Interest paid: Number | 2,038,295 | 136,885 | 168,336 | 470,312 | 568,671 | 306,730 | 275,912 | 111,449 |
| Amount | 15,977,828 | 935,419 | 916,113 | 2,578,393 | 3,468,138 | 2,210,099 | 2,697,619 | 3,172,048 |
| Contributions: Number | 2,736,096 | 188,893 | 262,440 | 681,727 | 739,626 | 384,914 | 344,732 | 133,764 |
| Amount | 8,007,800 | 200,032 | 348,301 | 966,776 | 1,207,356 | 801,898 | 1,072,725 | 3,410,710 |
| Taxable income: Number | 6,492,832 | 1,963,033 | 1,157,933 | 1,472,035 | 971,607 | 424,895 | 364,000 | 139,329 |
| Amount | 237,942,093 | 8,971,930 | 15,942,322 | 36,969,241 | 40,485,320 | 25,898,321 | 35,863,662 | 73,811,296 |
| Total tax credits: [8] Number | 522,364 | 71,419 | 81,077 | 105,239 | 95,169 | 54,663 | 64,132 | 50,665 |
| Amount | 554,418 | 20,708 | 41,386 | 47,400 | 41,653 | 25,481 | 41,685 | 336,105 |
| Child care credit: Number | 319,159 | 39,768 | 69,678 | 81,235 | 65,914 | 32,707 | 23,765 | 6,092 |
| Amount | 154,742 | 17,019 | 38,850 | 39,981 | 29,813 | 14,720 | 10,877 | 3,483 |
| Earned income credit: [9] Number | 1,246,779 | 1,039,407 | 207,372 | -- | -- | -- | -- | -- |
| Amount | 1,717,697 | 1,570,648 | 147,050 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] | | | | | | | | |
| Number | 945,115 | 881,802 | 63,313 | -- | -- | -- | -- | -- |
| Amount | 1,323,944 | 1,281,233 | 42,711 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 6,463,275 | 1,939,654 | 1,152,488 | 1,470,995 | 971,586 | 424,962 | 364,145 | 139,445 |
| Amount | 55,337,483 | 1,358,008 | 2,357,750 | 5,975,397 | 7,154,657 | 5,225,308 | 8,489,487 | 24,776,876 |
| Total tax liability: [12] Number | 6,734,731 | 2,199,052 | 1,160,890 | 1,473,799 | 972,087 | 425,107 | 364,291 | 139,505 |
| Amount | 57,574,138 | 1,784,796 | 2,525,954 | 6,248,593 | 7,432,231 | 5,415,949 | 8,852,619 | 25,313,997 |
| Tax due at time of filing: [13] Number | 1,954,927 | 667,185 | 252,098 | 370,944 | 279,800 | 156,247 | 157,462 | 71,191 |
| Amount | 5,675,649 | 416,574 | 228,033 | 468,201 | 543,678 | 437,066 | 856,389 | 2,725,710 |
| Overpayments: [14] Number | 5,581,913 | 2,500,140 | 900,896 | 1,067,208 | 657,526 | 247,752 | 173,152 | 35,239 |
| Amount | 8,287,534 | 2,601,713 | 932,420 | 1,542,149 | 1,393,694 | 659,291 | 666,687 | 491,579 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **NORTH CAROLINA** | | | | | | | | |
| Number of returns | 3,394,691 | 1,604,078 | 538,542 | 602,984 | 377,839 | 136,313 | 102,231 | 32,704 |
| Number of joint returns | 1,404,585 | 251,508 | 191,562 | 388,359 | 327,144 | 124,208 | 92,603 | 29,201 |
| Number with paid preparer's signature | 1,597,220 | 672,642 | 240,490 | 308,409 | 206,085 | 75,342 | 65,883 | 28,369 |
| Number of exemptions [3] | 6,719,094 | 2,392,627 | 1,066,715 | 1,430,755 | 1,043,095 | 392,945 | 297,369 | 95,588 |
| Adjusted gross income (AGI) [4] | 115,538,021 | 15,377,135 | 13,195,630 | 23,555,320 | 22,881,164 | 11,643,225 | 13,410,840 | 15,474,709 |
| Salaries and wages in AGI: Number | 2,995,170 | 1,362,647 | 487,673 | 553,897 | 348,673 | 124,139 | 90,243 | 27,898 |
| Amount | 87,465,601 | 13,237,817 | 11,118,560 | 19,638,642 | 18,687,631 | 9,087,889 | 9,158,148 | 6,536,914 |
| Taxable interest: Number | 1,685,126 | 477,157 | 244,503 | 390,940 | 314,947 | 126,391 | 98,841 | 32,347 |
| Amount | 3,304,742 | 592,889 | 318,806 | 510,533 | 496,759 | 287,157 | 418,410 | 680,188 |
| Tax-exempt interest: [5] Number | 109,073 | 15,084 | 9,156 | 18,763 | 21,022 | 13,090 | 18,689 | 13,269 |
| Amount | 976,916 | 52,233 | 38,688 | 101,613 | 129,928 | 90,420 | 173,020 | 391,016 |
| Dividends: Number | 663,898 | 153,197 | 72,147 | 133,186 | 135,407 | 72,014 | 70,350 | 27,597 |
| Amount | 2,293,566 | 219,286 | 129,168 | 265,104 | 328,756 | 237,901 | 433,773 | 679,578 |
| Business or profession net income (less loss): Number | 467,551 | 164,809 | 66,678 | 101,662 | 70,804 | 27,944 | 25,921 | 9,733 |
| Amount | 4,300,298 | 549,242 | 389,669 | 700,530 | 644,949 | 429,891 | 866,325 | 719,692 |
| Number of farm returns | 55,268 | 17,940 | 7,840 | 12,413 | 9,440 | 3,430 | 2,918 | 1,287 |
| Net capital gain (less loss) in AGI: Number | 507,952 | 114,544 | 51,567 | 96,899 | 99,592 | 56,580 | 61,807 | 26,963 |
| Amount | 5,114,614 | 197,548 | 109,120 | 263,815 | 393,400 | 348,727 | 798,560 | 3,003,444 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 148,991 | 45,474 | 24,796 | 32,640 | 24,933 | 10,163 | 8,517 | 2,468 |
| Amount | 1,129,466 | 167,647 | 123,086 | 209,613 | 220,572 | 134,299 | 182,357 | 91,891 |
| Pensions and annuities in AGI: Number | 517,860 | 165,227 | 86,474 | 117,604 | 86,573 | 32,375 | 22,967 | 6,640 |
| Amount | 6,054,743 | 1,050,036 | 871,064 | 1,437,109 | 1,335,046 | 635,152 | 536,004 | 190,333 |
| Social Security benefits in AGI: Number | 184,239 | 4,412 | 32,228 | 67,839 | 44,443 | 16,618 | 13,889 | 4,810 |
| Amount | 1,308,934 | 13,442 | 54,888 | 334,632 | 452,601 | 201,589 | 181,626 | 70,157 |
| Total statutory adjustments: Number | 503,031 | 161,233 | 76,464 | 113,019 | 70,742 | 30,589 | 34,366 | 16,618 |
| Amount | 1,011,706 | 140,116 | 105,707 | 183,858 | 152,235 | 97,876 | 187,995 | 143,918 |
| Self-employment retirement plans: [6] Number | 23,967 | 832 | 1,012 | 3,043 | 4,662 | 3,610 | 6,990 | 3,818 |
| Amount | 186,379 | 1,553 | 2,476 | 9,442 | 18,645 | 20,476 | 70,268 | 63,519 |
| Total itemized deductions: [7] Number | 976,588 | 78,839 | 104,052 | 259,218 | 279,913 | 123,924 | 98,576 | 32,066 |
| Amount | 14,666,598 | 894,376 | 986,527 | 2,758,222 | 3,613,729 | 2,077,103 | 2,321,920 | 2,014,720 |
| Medical and dental expense: Number | 181,796 | 48,173 | 38,364 | 56,392 | 29,052 | 6,696 | 2,818 | 301 |
| Amount | 833,820 | 285,357 | 151,649 | 199,311 | 115,151 | 40,962 | 31,553 | 9,837 |
| Taxes paid: Number | 976,535 | 77,141 | 104,154 | 260,093 | 280,474 | 123,985 | 98,602 | 32,086 |
| Amount | 5,178,855 | 118,368 | 201,494 | 748,575 | 1,218,931 | 774,987 | 976,874 | 1,139,624 |
| Interest paid: Number | 844,294 | 54,499 | 84,949 | 228,737 | 254,258 | 110,829 | 84,725 | 26,297 |
| Amount | 5,640,055 | 345,355 | 401,427 | 1,186,451 | 1,513,308 | 812,339 | 854,749 | 526,427 |
| Contributions: Number | 869,539 | 58,966 | 86,567 | 225,020 | 255,768 | 117,512 | 94,530 | 31,176 |
| Amount | 2,558,909 | 91,906 | 148,195 | 420,903 | 567,737 | 334,162 | 393,078 | 602,927 |
| Taxable income: Number | 2,726,077 | 944,986 | 531,623 | 600,982 | 377,452 | 136,202 | 102,154 | 32,678 |
| Amount | 75,030,176 | 4,605,246 | 7,159,408 | 15,062,969 | 15,981,312 | 8,498,057 | 10,323,882 | 13,399,303 |
| Total tax credits: [8] Number | 260,701 | 44,596 | 38,978 | 65,017 | 58,251 | 22,729 | 20,125 | 11,005 |
| Amount | 143,015 | 14,059 | 17,141 | 27,419 | 25,454 | 10,890 | 13,262 | 34,788 |
| Child care credit: Number | 199,803 | 34,407 | 34,196 | 55,788 | 48,884 | 16,040 | 8,940 | 1,548 |
| Amount | 81,666 | 12,571 | 14,821 | 22,099 | 20,672 | 6,896 | 3,829 | 779 |
| Earned income credit: [9] Number | 662,627 | 555,900 | 106,727 | -- | -- | -- | -- | -- |
| Amount | 995,077 | 918,035 | 77,043 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 524,594 | 495,068 | 29,526 | -- | -- | -- | -- | -- |
| Amount | 802,148 | 782,609 | 19,539 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 2,708,044 | 929,062 | 529,836 | 600,661 | 377,420 | 136,209 | 102,165 | 32,691 |
| Amount | 15,161,985 | 682,538 | 1,059,581 | 2,343,682 | 2,684,068 | 1,690,430 | 2,417,740 | 4,283,946 |
| Total tax liability: [12] Number | 2,800,303 | 1,017,975 | 532,319 | 601,311 | 377,561 | 136,249 | 102,192 | 32,696 |
| Amount | 15,974,805 | 822,915 | 1,147,180 | 2,501,656 | 2,827,680 | 1,772,575 | 2,539,799 | 4,363,001 |
| Tax due at time of filing: [13] Number | 804,301 | 220,929 | 118,155 | 185,841 | 140,324 | 67,010 | 52,868 | 19,174 |
| Amount | 2,067,358 | 114,451 | 106,513 | 235,071 | 271,326 | 207,691 | 349,070 | 783,236 |
| Overpayments: [14] Number | 2,460,997 | 1,307,877 | 410,248 | 403,685 | 226,629 | 63,525 | 41,323 | 7,710 |
| Amount | 3,152,303 | 1,521,569 | 408,435 | 472,688 | 363,130 | 139,155 | 153,215 | 94,113 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **NORTH DAKOTA** | | | | | | | | |
| Number of returns | 293,332 | 147,143 | 43,490 | 53,755 | 31,970 | 8,656 | 6,329 | 1,989 |
| Number of joint returns | 134,948 | 29,302 | 21,193 | 40,211 | 28,771 | 7,964 | 5,730 | 1,777 |
| Number with paid preparer's signature | 147,853 | 64,579 | 21,970 | 29,836 | 18,909 | 5,739 | 5,013 | 1,807 |
| Number of exemptions [5] | 579,851 | 187,619 | 92,852 | 146,478 | 99,816 | 27,239 | 19,697 | 6,150 |
| Adjusted gross income (AGI) [4] | 8,645,832 | 1,186,220 | 1,071,082 | 2,102,287 | 1,917,237 | 736,058 | 837,790 | 795,159 |
| Salaries and wages in AGI: Number | 240,664 | 115,110 | 36,139 | 47,074 | 28,188 | 7,315 | 5,128 | 1,710 |
| Amount | 6,043,010 | 996,604 | 785,488 | 1,599,938 | 1,419,206 | 478,912 | 430,089 | 332,774 |
| Taxable interest: Number | 185,696 | 73,405 | 27,059 | 40,497 | 28,401 | 8,194 | 6,172 | 1,968 |
| Amount | 420,626 | 101,938 | 56,088 | 78,501 | 68,694 | 31,149 | 43,508 | 40,748 |
| Tax-exempt interest: [5] Number | 13,195 | 2,538 | 1,518 | 2,709 | 2,822 | 1,272 | 1,539 | 797 |
| Amount | 216,959 | 63,772 | 6,590 | 15,626 | 15,592 | 8,430 | 92,966 | 13,983 |
| Dividends: Number | 68,747 | 21,493 | 8,799 | 14,604 | 13,064 | 4,877 | 4,292 | 1,618 |
| Amount | 145,027 | 23,197 | 12,589 | 22,013 | 24,763 | 14,724 | 23,162 | 24,580 |
| Business or profession net income (less loss): Number | 45,085 | 15,511 | 7,185 | 11,090 | 6,713 | 2,054 | 1,898 | 634 |
| Amount | 354,117 | 38,199 | 37,524 | 75,483 | 64,850 | 36,194 | 66,665 | 35,203 |
| Number of farm returns | 34,226 | 15,803 | 5,237 | 6,749 | 3,923 | 1,160 | 1,110 | 244 |
| Net capital gain (less loss) in AGI: Number | 64,869 | 21,767 | 8,445 | 13,348 | 11,273 | 4,335 | 4,101 | 1,600 |
| Amount | 335,054 | 42,583 | 21,177 | 39,121 | 44,748 | 28,593 | 50,465 | 108,368 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 14,128 | 5,045 | 2,710 | 3,028 | 2,015 | 660 | 520 | 150 |
| Amount | 81,760 | 15,561 | 11,600 | 16,026 | 15,736 | 7,321 | 10,166 | 5,350 |
| Pensions and annuities in AGI: Number | 37,167 | 13,413 | 6,777 | 8,257 | 5,488 | 1,635 | 1,248 | 349 |
| Amount | 349,978 | 76,684 | 63,236 | 88,145 | 67,043 | 23,696 | 23,742 | 7,432 |
| Social Security benefits in AGI: Number | 19,831 | 515 | 4,159 | 7,713 | 4,506 | 1,445 | 1,208 | 285 |
| Amount | 136,895 | 1,381 | 11,926 | 38,694 | 47,025 | 17,999 | 15,778 | 4,092 |
| Total statutory adjustments: Number | 63,806 | 21,593 | 10,738 | 15,740 | 8,605 | 2,915 | 3,104 | 1,111 |
| Amount | 127,869 | 19,738 | 16,289 | 29,455 | 23,155 | 12,220 | 19,247 | 7,765 |
| Self-employment retirement plans: [6] Number | 3,293 | 159 | 187 | 641 | 948 | 494 | 684 | 180 |
| Amount | 20,762 | 244 | 450 | 2,115 | 4,196 | 3,218 | 7,585 | 2,954 |
| Total itemized deductions: [7] Number | 47,530 | 5,094 | 4,598 | 11,548 | 14,279 | 5,522 | 4,715 | 1,774 |
| Amount | 624,114 | 58,395 | 46,599 | 119,277 | 159,718 | 75,721 | 87,752 | 76,654 |
| Medical and dental expense: Number | 11,687 | 4,233 | 2,328 | 3,066 | 1,554 | 346 | 151 | 9 |
| Amount | 84,617 | 37,109 | 16,420 | 17,112 | 9,211 | 2,659 | 1,926 | 182 |
| Taxes paid: Number | 46,330 | 4,097 | 4,406 | 11,497 | 14,316 | 5,525 | 4,710 | 1,779 |
| Amount | 175,422 | 5,340 | 6,728 | 24,312 | 43,216 | 23,767 | 32,321 | 39,735 |
| Interest paid: Number | 36,803 | 1,971 | 2,799 | 9,323 | 12,745 | 4,850 | 3,772 | 1,343 |
| Amount | 203,869 | 7,638 | 11,046 | 42,915 | 67,229 | 28,660 | 28,549 | 17,830 |
| Contributions: Number | 41,811 | 3,527 | 3,638 | 9,885 | 13,230 | 5,282 | 4,533 | 1,716 |
| Amount | 115,728 | 5,012 | 6,051 | 15,913 | 24,372 | 13,160 | 20,719 | 30,499 |
| Taxable income: Number | 237,339 | 91,988 | 42,830 | 53,614 | 31,950 | 8,647 | 6,322 | 1,988 |
| Amount | 5,680,530 | 404,704 | 569,856 | 1,345,975 | 1,386,505 | 570,342 | 690,129 | 713,020 |
| Total tax credits: [8] Number | 24,684 | 3,344 | 3,717 | 8,291 | 5,770 | 1,539 | 1,337 | 686 |
| Amount | 12,872 | 863 | 1,320 | 3,475 | 2,527 | 908 | 1,392 | 2,387 |
| Child care credit: Number | 18,680 | 2,016 | 3,132 | 7,233 | 4,709 | 957 | 509 | 124 |
| Amount | 6,681 | 641 | 1,036 | 2,678 | 1,754 | 334 | 190 | 48 |
| Earned income credit: [9] Number | 38,489 | 31,459 | 7,030 | -- | -- | -- | -- | -- |
| Amount | 51,513 | 46,385 | 5,127 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 28,458 | 26,498 | 1,960 | -- | -- | -- | -- | -- |
| Amount | 39,236 | 37,929 | 1,306 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 235,690 | 90,643 | 42,621 | 53,528 | 31,940 | 8,648 | 6,322 | 1,988 |
| Amount | 1,090,802 | 60,362 | 84,345 | 206,973 | 232,939 | 115,962 | 164,931 | 225,290 |
| Total tax liability: [12] Number | 247,016 | 101,556 | 42,943 | 53,604 | 31,950 | 8,651 | 6,323 | 1,989 |
| Amount | 1,197,670 | 76,807 | 97,142 | 231,833 | 255,858 | 127,022 | 179,344 | 229,662 |
| Tax due at time of filing: [13] Number | 91,835 | 31,994 | 13,680 | 21,185 | 14,811 | 5,091 | 3,892 | 1,182 |
| Amount | 247,979 | 15,870 | 17,224 | 41,997 | 48,870 | 29,375 | 48,128 | 46,518 |
| Overpayments: [14] Number | 184,246 | 103,914 | 28,159 | 30,733 | 15,947 | 3,090 | 1,877 | 526 |
| Amount | 188,440 | 87,360 | 26,052 | 32,597 | 22,558 | 6,480 | 7,993 | 5,399 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **OHIO** | | | | | | | | |
| Number of returns | 5,357,715 | 2,369,283 | 898,083 | 1,073,383 | 633,323 | 195,196 | 139,483 | 48,964 |
| Number of joint returns | 1,915,571 | 343,752 | 249,621 | 510,990 | 483,829 | 165,613 | 120,108 | 41,658 |
| Number with paid preparer's signature | 2,018,865 | 709,172 | 342,319 | 466,494 | 287,129 | 89,992 | 82,895 | 40,864 |
| Number of exemptions [3] | 9,967,693 | 3,021,320 | 1,632,008 | 2,399,941 | 1,764,093 | 584,363 | 419,892 | 146,076 |
| Adjusted gross income (AGI) [4] | 182,384,462 | 21,350,625 | 22,216,997 | 41,862,005 | 38,165,574 | 16,622,803 | 18,361,988 | 23,804,470 |
| Salaries and wages in AGI: Number | 4,638,110 | 1,917,542 | 798,476 | 987,117 | 590,080 | 178,947 | 123,323 | 42,625 |
| Amount | 139,011,395 | 16,942,574 | 18,237,044 | 35,253,695 | 31,993,332 | 13,202,933 | 12,621,597 | 10,760,219 |
| Taxable interest: Number | 3,012,011 | 934,342 | 465,506 | 729,174 | 524,729 | 177,680 | 132,593 | 47,987 |
| Amount | 5,930,912 | 1,252,850 | 680,243 | 1,039,082 | 885,553 | 438,437 | 589,678 | 1,045,070 |
| Tax-exempt interest: [5] Number | 191,461 | 27,836 | 18,466 | 37,777 | 37,002 | 20,371 | 28,236 | 21,773 |
| Amount | 1,423,569 | 86,734 | 65,726 | 168,271 | 191,662 | 134,358 | 262,936 | 513,882 |
| Dividends: Number | 1,211,516 | 310,201 | 147,270 | 270,792 | 238,733 | 104,241 | 97,787 | 42,492 |
| Amount | 4,053,925 | 438,182 | 257,348 | 508,770 | 564,776 | 368,467 | 641,876 | 1,274,507 |
| Business or profession net income (less loss): Number | 631,619 | 205,696 | 91,111 | 145,233 | 102,513 | 37,376 | 35,443 | 14,247 |
| Amount | 6,405,967 | 755,478 | 566,215 | 1,014,080 | 1,006,885 | 646,539 | 1,310,882 | 1,105,887 |
| Number of farm returns | 79,911 | 25,688 | 12,664 | 19,676 | 13,193 | 3,982 | 3,213 | 1,495 |
| Net capital gain (less loss) in AGI: Number | 877,793 | 213,794 | 100,989 | 189,692 | 170,284 | 79,582 | 83,320 | 40,132 |
| Amount | 6,701,555 | 323,192 | 178,617 | 441,710 | 607,596 | 466,597 | 956,588 | 3,727,256 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 268,003 | 91,887 | 48,564 | 57,903 | 39,333 | 14,469 | 12,113 | 3,734 |
| Amount | 1,992,543 | 323,663 | 244,170 | 382,317 | 371,247 | 204,930 | 289,726 | 176,492 |
| Pensions and annuities in AGI: Number | 892,280 | 355,194 | 158,324 | 183,265 | 117,408 | 39,349 | 29,525 | 9,215 |
| Amount | 9,833,016 | 2,446,605 | 1,757,210 | 2,329,271 | 1,682,438 | 693,286 | 650,408 | 273,798 |
| Social Security benefits in AGI: Number | 292,955 | 8,122 | 60,091 | 112,985 | 64,874 | 21,560 | 18,502 | 6,821 |
| Amount | 1,929,936 | 25,351 | 143,467 | 553,859 | 621,204 | 247,486 | 238,460 | 100,108 |
| Total statutory adjustments: Number | 698,428 | 211,106 | 108,414 | 166,089 | 102,939 | 40,173 | 45,344 | 24,363 |
| Amount | 1,494,433 | 195,164 | 156,016 | 276,583 | 226,346 | 138,749 | 271,804 | 229,774 |
| Self-employment retirement plans: [6] Number | 39,864 | 1,642 | 2,295 | 5,869 | 8,165 | 5,656 | 10,317 | 5,920 |
| Amount | 311,202 | 2,940 | 5,696 | 19,009 | 34,099 | 35,570 | 111,723 | 102,164 |
| Total itemized deductions: [7] Number | 1,548,002 | 103,836 | 192,975 | 473,281 | 429,775 | 168,694 | 131,610 | 47,831 |
| Amount | 20,650,564 | 1,153,315 | 1,382,350 | 4,332,478 | 5,149,887 | 2,645,894 | 2,978,903 | 3,007,739 |
| Medical and dental expense: Number | 140,202 | 44,503 | 30,529 | 38,761 | 18,390 | 4,983 | 2,625 | 411 |
| Amount | 960,107 | 400,371 | 151,252 | 187,956 | 116,245 | 45,782 | 41,168 | 17,334 |
| Taxes paid: Number | 1,547,810 | 100,189 | 193,215 | 475,010 | 430,992 | 168,860 | 131,678 | 47,866 |
| Amount | 8,510,865 | 178,732 | 380,252 | 1,449,104 | 1,983,779 | 1,121,188 | 1,425,053 | 1,972,756 |
| Interest paid: Number | 1,333,021 | 71,459 | 153,109 | 417,470 | 392,709 | 150,081 | 110,430 | 37,763 |
| Amount | 7,878,615 | 448,107 | 615,676 | 1,939,121 | 2,180,534 | 1,011,757 | 1,008,503 | 674,916 |
| Contributions: Number | 1,309,336 | 67,963 | 140,084 | 389,015 | 382,983 | 157,973 | 125,190 | 46,128 |
| Amount | 2,915,438 | 78,025 | 145,831 | 481,821 | 615,791 | 349,751 | 448,884 | 795,334 |
| Taxable income: Number | 4,449,722 | 1,473,127 | 889,538 | 1,070,870 | 632,806 | 195,075 | 139,368 | 48,938 |
| Amount | 123,049,884 | 7,277,129 | 13,108,672 | 27,991,080 | 27,240,118 | 12,325,461 | 14,300,397 | 20,807,024 |
| Total tax credits: [8] Number | 269,821 | 40,397 | 33,833 | 61,334 | 64,732 | 27,398 | 25,261 | 16,866 |
| Amount | 159,024 | 9,419 | 12,871 | 23,557 | 28,092 | 13,583 | 16,957 | 54,546 |
| Child care credit: Number | 164,586 | 19,083 | 25,381 | 44,211 | 47,682 | 17,443 | 9,183 | 1,603 |
| Amount | 67,158 | 6,409 | 10,296 | 16,835 | 20,463 | 8,133 | 4,223 | 798 |
| Earned income credit: [9] Number | 690,866 | 566,622 | 124,244 | -- | -- | -- | -- | -- |
| Amount | 952,243 | 863,033 | 89,210 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 530,887 | 497,655 | 33,232 | -- | -- | -- | -- | -- |
| Amount | 754,285 | 732,485 | 21,800 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 4,435,862 | 1,460,725 | 888,422 | 1,070,532 | 632,760 | 195,082 | 139,396 | 48,945 |
| Amount | 25,290,644 | 1,091,681 | 1,966,379 | 4,586,255 | 4,767,649 | 2,501,649 | 3,396,736 | 6,980,296 |
| Total tax liability: [12] Number | 4,536,385 | 1,557,769 | 891,053 | 1,071,135 | 632,925 | 195,124 | 139,427 | 48,952 |
| Amount | 26,376,236 | 1,264,164 | 2,083,108 | 4,795,634 | 4,965,883 | 2,611,556 | 3,566,092 | 7,089,800 |
| Tax due at time of filing: [13] Number | 1,226,677 | 386,229 | 198,471 | 286,469 | 190,846 | 77,045 | 62,020 | 25,597 |
| Amount | 2,611,857 | 169,011 | 152,906 | 337,627 | 355,430 | 234,429 | 391,064 | 971,391 |
| Overpayments: [14] Number | 3,881,090 | 1,835,265 | 678,200 | 759,768 | 422,722 | 108,514 | 63,517 | 13,104 |
| Amount | 4,697,995 | 1,639,165 | 629,787 | 984,691 | 773,513 | 261,626 | 246,989 | 162,223 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **OKLAHOMA** | | | | | | | | |
| Number of returns | 1,392,280 | 704,551 | 212,910 | 243,991 | 141,871 | 46,753 | 31,894 | 10,310 |
| Number of joint returns | 646,781 | 166,864 | 104,911 | 170,559 | 124,120 | 42,675 | 28,516 | 9,136 |
| Number with paid preparer's signature | 766,423 | 352,973 | 117,933 | 146,992 | 87,827 | 28,907 | 22,704 | 9,087 |
| Number of exemptions [3] | 2,880,629 | 1,112,592 | 473,309 | 628,004 | 408,411 | 136,567 | 91,754 | 29,992 |
| Adjusted gross income (AGI) [4] | 42,028,848 | 5,675,614 | 5,241,332 | 9,496,597 | 8,571,166 | 3,984,070 | 4,163,408 | 4,896,661 |
| Salaries and wages in AGI: Number | 1,166,283 | 562,822 | 182,293 | 216,809 | 127,294 | 41,414 | 27,002 | 8,649 |
| Amount | 31,530,835 | 5,175,127 | 4,196,539 | 7,746,116 | 6,835,505 | 2,993,217 | 2,624,878 | 1,959,453 |
| Taxable interest: Number | 677,868 | 226,948 | 100,474 | 153,193 | 114,728 | 42,350 | 30,126 | 10,049 |
| Amount | 1,707,332 | 368,235 | 187,182 | 277,133 | 253,370 | 136,625 | 185,451 | 299,336 |
| Tax-exempt interest: [5] Number | 41,710 | 6,969 | 4,098 | 7,840 | 8,124 | 4,645 | 5,982 | 4,052 |
| Amount | 441,993 | 32,637 | 23,216 | 52,436 | 60,426 | 43,254 | 86,382 | 143,639 |
| Dividends: Number | 237,385 | 62,435 | 28,309 | 49,458 | 46,395 | 22,377 | 20,221 | 8,190 |
| Amount | 736,163 | 84,981 | 46,517 | 85,044 | 100,514 | 70,028 | 122,081 | 226,999 |
| Business or profession net income (less loss): Number | 241,305 | 98,249 | 34,465 | 49,314 | 32,028 | 11,798 | 10,835 | 4,616 |
| Amount | 1,687,347 | 144,065 | 182,504 | 295,935 | 261,862 | 173,742 | 339,033 | 290,206 |
| Number of farm returns | 83,343 | 34,998 | 12,444 | 18,164 | 10,858 | 3,246 | 2,534 | 1,099 |
| Net capital gain (less loss) in AGI: Number | 206,969 | 58,079 | 24,244 | 41,533 | 37,751 | 18,584 | 18,525 | 8,253 |
| Amount | 1,587,540 | 103,501 | 46,070 | 94,297 | 129,560 | 100,040 | 209,709 | 904,362 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 61,186 | 19,132 | 10,567 | 13,785 | 9,941 | 3,913 | 3,048 | 800 |
| Amount | 504,347 | 77,464 | 57,469 | 95,473 | 102,379 | 60,484 | 76,636 | 34,440 |
| Pensions and annuities in AGI: Number | 230,260 | 83,545 | 40,482 | 50,450 | 34,117 | 11,777 | 7,877 | 2,012 |
| Amount | 2,854,792 | 626,667 | 490,945 | 700,223 | 558,968 | 230,615 | 190,250 | 57,123 |
| Social Security benefits in AGI: Number | 83,018 | 2,160 | 16,198 | 31,637 | 19,259 | 6,696 | 5,417 | 1,651 |
| Amount | 562,260 | 6,682 | 28,052 | 154,035 | 194,125 | 81,819 | 72,751 | 24,796 |
| Total statutory adjustments: Number | 231,452 | 90,869 | 34,632 | 48,481 | 28,428 | 11,414 | 11,983 | 5,645 |
| Amount | 387,370 | 68,634 | 43,990 | 75,754 | 59,414 | 35,143 | 60,310 | 44,124 |
| Self-employment retirement plans: [6] Number | 7,416 | 347 | 422 | 1,080 | 1,551 | 1,141 | 1,882 | 993 |
| Amount | 54,709 | 613 | 1,035 | 3,172 | 6,411 | 6,724 | 19,619 | 17,133 |
| Total itemized deductions: [7] Number | 347,447 | 33,917 | 38,107 | 95,176 | 99,225 | 41,009 | 30,066 | 9,947 |
| Amount | 4,766,324 | 388,700 | 348,123 | 993,124 | 1,200,850 | 619,363 | 635,403 | 580,761 |
| Medical and dental expense: Number | 83,526 | 25,501 | 16,883 | 24,706 | 12,510 | 2,728 | 1,101 | 97 |
| Amount | 487,258 | 196,566 | 73,595 | 136,742 | 50,010 | 15,104 | 12,016 | 3,225 |
| Taxes paid: Number | 357,526 | 34,723 | 40,150 | 100,124 | 101,197 | 41,257 | 30,130 | 9,945 |
| Amount | 1,617,068 | 43,857 | 67,489 | 261,484 | 430,537 | 242,470 | 275,184 | 296,048 |
| Interest paid: Number | 288,366 | 21,005 | 29,325 | 82,901 | 88,451 | 35,335 | 23,914 | 7,435 |
| Amount | 1,549,483 | 90,151 | 114,441 | 351,502 | 433,959 | 211,117 | 195,662 | 152,651 |
| Contributions: Number | 313,597 | 26,007 | 32,873 | 85,980 | 91,924 | 38,714 | 28,526 | 9,573 |
| Amount | 962,450 | 46,961 | 63,527 | 172,958 | 216,839 | 117,926 | 136,967 | 207,272 |
| Taxable income: Number | 1,056,427 | 372,706 | 209,732 | 243,346 | 141,744 | 46,726 | 31,874 | 10,299 |
| Amount | 27,063,117 | 1,705,892 | 2,693,330 | 6,022,960 | 6,075,262 | 2,980,740 | 3,287,674 | 4,297,260 |
| Total tax credits: [8] Number | 83,735 | 13,381 | 13,709 | 24,293 | 18,098 | 6,262 | 5,115 | 2,877 |
| Amount | 55,770 | 3,772 | 5,637 | 11,386 | 9,093 | 3,828 | 5,049 | 17,006 |
| Child care credit: Number | 63,014 | 8,594 | 11,780 | 20,928 | 14,934 | 4,353 | 2,048 | 377 |
| Amount | 23,478 | 2,775 | 4,202 | 7,760 | 5,967 | 1,749 | 837 | 187 |
| Earned income credit: [9] Number | 285,195 | 239,050 | 46,145 | -- | -- | -- | -- | -- |
| Amount | 423,082 | 389,000 | 34,082 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 225,621 | 211,537 | 14,084 | -- | -- | -- | -- | -- |
| Amount | 340,368 | 330,635 | 9,733 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 1,050,175 | 367,447 | 208,963 | 243,140 | 141,723 | 46,722 | 31,878 | 10,302 |
| Amount | 5,358,866 | 255,416 | 399,239 | 933,153 | 1,024,174 | 598,757 | 774,804 | 1,373,322 |
| Total tax liability: [12] Number | 1,107,370 | 423,193 | 210,057 | 243,409 | 141,789 | 46,734 | 31,885 | 10,303 |
| Amount | 5,694,084 | 333,479 | 438,193 | 998,425 | 1,079,704 | 629,103 | 816,402 | 1,398,779 |
| Tax due at time of filing: [13] Number | 341,944 | 108,271 | 54,798 | 79,699 | 53,764 | 23,100 | 16,692 | 5,620 |
| Amount | 747,433 | 53,950 | 50,535 | 104,515 | 110,285 | 77,305 | 118,708 | 232,136 |
| Overpayments: [14] Number | 973,936 | 545,604 | 152,405 | 157,466 | 82,906 | 21,163 | 11,889 | 2,503 |
| Amount | 1,197,561 | 599,294 | 150,969 | 184,517 | 133,576 | 46,060 | 46,037 | 37,109 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **OREGON** | | | | | | | | |
| Number of returns | 1,471,788 | 660,147 | 219,224 | 282,518 | 179,789 | 65,721 | 48,763 | 15,626 |
| Number of joint returns | 646,787 | 122,700 | 85,649 | 172,209 | 150,603 | 58,744 | 43,183 | 13,699 |
| Number with paid preparer's signature | 684,002 | 248,628 | 97,803 | 147,395 | 102,449 | 39,760 | 34,505 | 13,462 |
| Number of exemptions [3] | 2,922,187 | 927,140 | 437,623 | 679,828 | 502,023 | 189,165 | 141,338 | 45,070 |
| Adjusted gross income (AGI) [4] | 52,529,248 | 5,745,475 | 5,416,213 | 11,047,804 | 10,891,202 | 5,611,778 | 6,419,200 | 7,397,576 |
| Salaries and wages in AGI: Number | 1,221,304 | 512,976 | 185,771 | 249,859 | 160,871 | 58,039 | 40,971 | 12,817 |
| Amount | 37,030,317 | 4,575,196 | 4,190,760 | 8,786,886 | 8,500,021 | 4,152,143 | 3,947,788 | 2,877,522 |
| Taxable interest: Number | 863,962 | 265,994 | 118,601 | 200,342 | 155,341 | 61,424 | 46,884 | 15,376 |
| Amount | 2,140,960 | 407,461 | 205,895 | 321,347 | 310,140 | 179,716 | 266,278 | 450,124 |
| Tax-exempt interest: [5] Number | 71,587 | 12,638 | 7,182 | 13,607 | 13,997 | 7,941 | 10,195 | 6,027 |
| Amount | 530,405 | 47,845 | 33,104 | 76,794 | 83,638 | 52,298 | 88,945 | 147,781 |
| Dividends: Number | 341,747 | 94,761 | 37,924 | 67,284 | 64,648 | 32,646 | 31,827 | 12,657 |
| Amount | 1,138,540 | 152,858 | 80,512 | 146,654 | 162,475 | 107,519 | 181,524 | 306,998 |
| Business or profession net income (less loss): Number | 238,599 | 80,423 | 33,520 | 54,661 | 37,720 | 14,595 | 13,229 | 4,451 |
| Amount | 2,533,790 | 250,266 | 225,131 | 440,011 | 425,216 | 280,625 | 524,760 | 387,780 |
| Number of farm returns | 40,384 | 11,554 | 4,825 | 9,111 | 7,434 | 3,197 | 2,933 | 1,330 |
| Net capital gain (less loss) in AGI: Number | 310,474 | 83,488 | 34,285 | 60,782 | 57,860 | 30,160 | 31,119 | 12,780 |
| Amount | 3,119,091 | 186,673 | 91,600 | 219,034 | 306,064 | 251,486 | 544,062 | 1,520,172 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 79,131 | 26,292 | 13,304 | 16,870 | 12,551 | 4,919 | 4,037 | 1,158 |
| Amount | 578,684 | 96,957 | 67,111 | 106,044 | 111,676 | 64,053 | 83,880 | 48,965 |
| Pensions and annuities in AGI: Number | 237,552 | 88,286 | 38,755 | 49,263 | 35,156 | 13,508 | 10,003 | 2,581 |
| Amount | 2,945,396 | 611,798 | 447,772 | 692,041 | 604,495 | 279,362 | 233,171 | 76,758 |
| Social Security benefits in AGI: Number | 98,919 | 2,782 | 18,543 | 35,548 | 23,488 | 8,703 | 7,451 | 2,404 |
| Amount | 694,952 | 8,406 | 33,348 | 181,553 | 238,417 | 104,481 | 94,659 | 34,087 |
| Total statutory adjustments: Number | 261,665 | 80,178 | 39,707 | 62,431 | 38,107 | 16,079 | 17,590 | 7,573 |
| Amount | 639,931 | 83,166 | 65,482 | 121,031 | 102,668 | 65,948 | 123,346 | 78,290 |
| Self-employment retirement plans: [6] Number | 18,411 | 978 | 1,066 | 2,956 | 4,209 | 2,793 | 4,486 | 1,923 |
| Amount | 138,202 | 1,821 | 2,822 | 10,078 | 17,831 | 18,083 | 52,390 | 35,176 |
| Total itemized deductions: [7] Number | 523,885 | 54,449 | 54,279 | 145,695 | 145,411 | 61,484 | 47,309 | 15,258 |
| Amount | 8,274,585 | 645,888 | 589,862 | 1,636,171 | 2,028,720 | 1,111,695 | 1,208,255 | 1,053,994 |
| Medical and dental expense: Number | 94,517 | 36,245 | 19,028 | 24,145 | 11,073 | 2,640 | 1,248 | 138 |
| Amount | 537,043 | 245,574 | 122,319 | 86,207 | 48,579 | 17,106 | 14,032 | 3,227 |
| Taxes paid: Number | 523,177 | 52,707 | 54,572 | 146,221 | 145,634 | 61,474 | 47,311 | 15,258 |
| Amount | 3,443,647 | 121,522 | 153,947 | 582,391 | 841,933 | 500,048 | 594,365 | 649,443 |
| Interest paid: Number | 448,182 | 38,349 | 44,988 | 128,769 | 129,640 | 53,928 | 40,150 | 12,358 |
| Amount | 3,075,054 | 203,804 | 226,620 | 708,339 | 828,343 | 420,340 | 421,574 | 266,034 |
| Contributions: Number | 436,508 | 36,980 | 41,465 | 117,284 | 125,861 | 56,228 | 44,186 | 14,504 |
| Amount | 1,013,100 | 48,633 | 57,699 | 166,774 | 210,649 | 120,090 | 152,027 | 257,229 |
| Taxable income: Number | 1,186,248 | 381,278 | 214,338 | 281,108 | 179,553 | 65,644 | 48,715 | 15,612 |
| Amount | 34,119,061 | 1,800,101 | 2,903,076 | 6,885,986 | 7,369,417 | 3,994,902 | 4,849,932 | 6,315,644 |
| Total tax credits: [8] Number | 101,924 | 13,968 | 13,749 | 26,197 | 23,528 | 9,934 | 9,427 | 5,121 |
| Amount | 55,439 | 3,477 | 5,390 | 10,430 | 10,093 | 4,638 | 6,217 | 15,195 |
| Child care credit: Number | 64,424 | 7,714 | 10,186 | 19,482 | 17,110 | 5,937 | 3,343 | 652 |
| Amount | 24,285 | 2,621 | 3,941 | 6,902 | 6,778 | 2,367 | 1,364 | 310 |
| Earned income credit: [9] Number | 201,743 | 165,826 | 35,917 | -- | -- | -- | -- | -- |
| Amount | 276,548 | 250,593 | 25,955 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 153,810 | 142,811 | 10,999 | -- | -- | -- | -- | -- |
| Amount | 217,783 | 210,117 | 7,665 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 1,180,146 | 376,153 | 213,631 | 280,846 | 179,532 | 65,643 | 48,725 | 15,616 |
| Amount | 6,982,123 | 269,397 | 430,975 | 1,082,263 | 1,239,059 | 790,903 | 1,138,007 | 2,031,518 |
| Total tax liability: [12] Number | 1,224,303 | 417,820 | 215,470 | 281,387 | 179,603 | 65,668 | 48,733 | 15,622 |
| Amount | 7,424,048 | 337,897 | 476,988 | 1,169,453 | 1,321,021 | 838,745 | 1,209,462 | 2,070,483 |
| Tax due at time of filing: [13] Number | 439,513 | 134,012 | 67,990 | 102,805 | 69,433 | 31,397 | 24,997 | 8,879 |
| Amount | 1,130,942 | 64,255 | 63,740 | 140,582 | 151,501 | 112,267 | 197,404 | 401,194 |
| Overpayments: [14] Number | 933,242 | 464,517 | 143,591 | 169,939 | 102,746 | 30,463 | 18,459 | 3,527 |
| Amount | 1,098,040 | 421,407 | 123,270 | 196,140 | 168,832 | 71,046 | 74,739 | 42,606 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **PENNSYLVANIA** | | | | | | | | |
| Number of returns | 5,514,958 | 2,454,432 | 814,873 | 1,054,725 | 686,606 | 254,888 | 187,366 | 62,068 |
| Number of joint returns | 2,332,351 | 409,168 | 285,395 | 616,757 | 568,616 | 229,236 | 168,128 | 55,051 |
| Number with paid preparer's signature | 2,108,750 | 797,045 | 288,823 | 431,665 | 309,154 | 121,448 | 109,584 | 51,031 |
| Number of exemptions [3] | 10,579,190 | 3,129,063 | 1,543,266 | 2,467,122 | 1,926,956 | 760,018 | 564,762 | 188,003 |
| Adjusted gross income (AGI) [4] | 201,765,525 | 20,950,436 | 20,126,097 | 41,278,662 | 41,646,500 | 21,775,926 | 24,532,083 | 31,455,820 |
| Salaries and wages in AGI: Number | 4,575,854 | 1,838,620 | 698,885 | 954,035 | 631,204 | 233,590 | 166,186 | 53,334 |
| Amount | 149,330,401 | 15,630,924 | 15,729,067 | 33,989,537 | 34,385,408 | 17,520,271 | 17,377,532 | 14,697,664 |
| Taxable interest: Number | 3,462,149 | 1,132,434 | 475,720 | 774,648 | 600,841 | 237,937 | 179,630 | 60,939 |
| Amount | 7,088,432 | 1,584,368 | 767,227 | 1,131,068 | 1,027,938 | 549,985 | 728,476 | 1,299,371 |
| Tax-exempt interest: [5] Number | 239,344 | 40,896 | 22,042 | 42,397 | 44,551 | 26,403 | 36,474 | 26,581 |
| Amount | 2,224,414 | 138,645 | 93,301 | 235,179 | 343,430 | 192,911 | 375,984 | 844,963 |
| Dividends: Number | 1,460,099 | 416,719 | 160,220 | 281,629 | 274,965 | 139,896 | 132,567 | 54,103 |
| Amount | 5,536,565 | 660,588 | 355,329 | 646,514 | 745,599 | 499,373 | 853,915 | 1,775,248 |
| Business or profession net income (less loss): | | | | | | | | |
| Number | 667,620 | 217,912 | 86,802 | 142,881 | 106,981 | 46,776 | 46,650 | 19,618 |
| Amount | 8,217,851 | 756,092 | 643,991 | 1,209,913 | 1,215,872 | 864,071 | 1,792,476 | 1,735,434 |
| Number of farm returns | 45,487 | 18,993 | 6,930 | 9,107 | 5,516 | 2,012 | 1,939 | 990 |
| Net capital gain (less loss) in AGI: Number | 1,037,364 | 278,859 | 106,836 | 191,874 | 191,367 | 104,315 | 112,404 | 51,709 |
| Amount | 9,546,469 | 403,066 | 200,657 | 454,510 | 649,986 | 541,487 | 1,203,467 | 6,093,295 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 322,645 | 120,983 | 54,658 | 63,020 | 45,650 | 18,637 | 15,242 | 4,455 |
| Amount | 2,209,105 | 416,102 | 267,448 | 395,322 | 401,057 | 232,392 | 311,131 | 185,653 |
| Pensions and annuities in AGI: Number | 1,030,783 | 434,469 | 162,319 | 193,055 | 136,221 | 52,135 | 40,039 | 12,545 |
| Amount | 11,007,939 | 2,864,976 | 1,743,546 | 2,330,054 | 1,920,324 | 888,159 | 864,655 | 396,224 |
| Social Security benefits in AGI: Number | 352,927 | 10,328 | 72,617 | 127,874 | 81,002 | 28,733 | 23,983 | 8,390 |
| Amount | 2,485,077 | 33,010 | 129,520 | 666,697 | 842,195 | 357,822 | 329,044 | 126,790 |
| Total statutory adjustments: Number | 784,251 | 232,894 | 118,933 | 183,559 | 110,636 | 49,497 | 57,691 | 31,041 |
| Amount | 1,872,649 | 243,837 | 195,296 | 337,095 | 267,105 | 174,101 | 348,566 | 306,648 |
| Self-employment retirement plans: [3] Number | 51,045 | 2,061 | 2,339 | 6,399 | 9,905 | 7,731 | 14,013 | 8,597 |
| Amount | 401,257 | 4,036 | 5,902 | 21,092 | 41,436 | 45,273 | 140,590 | 142,929 |
| Total itemized deductions: [7] Number | 1,535,227 | 107,330 | 134,664 | 394,177 | 451,399 | 215,210 | 173,344 | 59,103 |
| Amount | 22,563,759 | 1,392,960 | 1,301,522 | 4,124,699 | 5,644,623 | 3,362,511 | 3,711,457 | 3,025,986 |
| Medical and dental expense: Number | 194,724 | 62,028 | 39,653 | 52,690 | 27,103 | 8,013 | 4,551 | 686 |
| Amount | 1,385,969 | 601,479 | 202,430 | 253,933 | 169,268 | 67,775 | 65,371 | 25,711 |
| Taxes paid: Number | 1,536,901 | 104,067 | 135,242 | 396,470 | 452,837 | 215,528 | 173,514 | 59,243 |
| Amount | 8,550,385 | 283,758 | 359,150 | 1,366,315 | 2,119,992 | 1,341,137 | 1,552,719 | 1,527,314 |
| Interest paid: Number | 1,312,749 | 67,321 | 106,657 | 343,243 | 407,280 | 192,355 | 148,087 | 47,806 |
| Amount | 8,557,899 | 345,101 | 492,837 | 1,736,576 | 2,343,723 | 1,312,351 | 1,399,165 | 928,147 |
| Contributions: Number | 1,399,615 | 78,384 | 113,200 | 350,192 | 422,773 | 208,014 | 168,919 | 58,133 |
| Amount | 3,410,262 | 94,687 | 143,438 | 463,035 | 676,709 | 446,703 | 567,104 | 1,018,585 |
| Taxable income: Number | 4,507,229 | 1,463,300 | 802,931 | 1,051,188 | 685,851 | 254,694 | 187,243 | 62,022 |
| Amount | 138,652,955 | 6,821,646 | 11,304,904 | 26,982,040 | 29,593,877 | 16,230,626 | 19,318,658 | 28,401,203 |
| Total tax credits: [8] Number | 295,158 | 41,577 | 35,334 | 60,440 | 66,414 | 34,298 | 35,033 | 22,062 |
| Amount | 181,729 | 9,914 | 14,390 | 23,024 | 27,807 | 15,878 | 21,405 | 69,311 |
| Child care credit: Number | 182,594 | 21,518 | 28,040 | 45,615 | 48,798 | 21,907 | 13,905 | 2,811 |
| Amount | 77,410 | 7,489 | 12,585 | 18,139 | 21,000 | 10,091 | 6,577 | 1,529 |
| Earned income credit: [9] Number | 688,393 | 557,794 | 130,599 | -- | -- | -- | -- | -- |
| Amount | 917,428 | 823,342 | 94,086 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] | | | | | | | | |
| Number | 518,310 | 481,623 | 36,687 | -- | -- | -- | -- | -- |
| Amount | 714,478 | 690,041 | 24,437 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 4,491,844 | 1,449,968 | 801,322 | 1,050,765 | 685,796 | 254,703 | 187,253 | 62,037 |
| Amount | 29,209,778 | 1,027,621 | 1,685,558 | 4,294,344 | 5,084,053 | 3,268,260 | 4,558,083 | 9,291,860 |
| Total tax liability: [12] Number | 4,602,878 | 1,555,955 | 805,214 | 1,051,656 | 685,974 | 254,751 | 187,275 | 62,053 |
| Amount | 30,535,214 | 1,218,531 | 1,813,559 | 4,534,943 | 5,315,789 | 3,409,495 | 4,782,440 | 9,460,456 |
| Tax due at time of filing: [13] Number | 1,284,526 | 408,833 | 170,262 | 263,405 | 208,620 | 107,226 | 90,441 | 35,739 |
| Amount | 3,419,836 | 176,584 | 143,840 | 319,584 | 378,978 | 290,193 | 516,673 | 1,593,985 |
| Overpayments: [14] Number | 3,906,910 | 1,836,104 | 621,286 | 762,156 | 455,555 | 136,059 | 80,943 | 14,807 |
| Amount | 4,838,257 | 1,623,483 | 617,642 | 998,396 | 812,542 | 303,952 | 293,811 | 188,432 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **RHODE ISLAND** | | | | | | | | |
| Number of returns | 455,645 | 201,525 | 68,317 | 85,656 | 57,586 | 22,307 | 15,460 | 4,794 |
| Number of joint returns | 180,718 | 27,161 | 21,208 | 47,110 | 47,159 | 20,071 | 13,796 | 4,213 |
| Number with paid preparer's signature | 188,054 | 65,818 | 25,299 | 39,811 | 30,549 | 12,165 | 10,210 | 4,202 |
| Number of exemptions [3] | 851,311 | 250,457 | 121,565 | 193,912 | 159,850 | 65,937 | 45,409 | 14,181 |
| Adjusted gross income (AGI) [4] | 16,461,386 | 1,779,678 | 1,683,198 | 3,363,611 | 3,493,329 | 1,907,986 | 2,021,688 | 2,211,895 |
| Salaries and wages in AGI: Number | 389,804 | 160,395 | 59,858 | 77,626 | 53,306 | 20,641 | 13,793 | 4,185 |
| Amount | 12,275,878 | 1,414,207 | 1,348,901 | 2,752,776 | 2,858,152 | 1,528,699 | 1,387,224 | 985,919 |
| Taxable interest: Number | 278,272 | 83,296 | 39,082 | 63,890 | 51,137 | 21,106 | 15,018 | 4,743 |
| Amount | 588,584 | 117,566 | 61,355 | 97,536 | 92,768 | 50,964 | 67,089 | 101,307 |
| Tax-exempt interest: [5] Number | 17,651 | 2,683 | 1,400 | 3,002 | 3,357 | 2,141 | 3,000 | 2,068 |
| Amount | 163,569 | 11,757 | 6,407 | 17,719 | 21,101 | 15,311 | 33,464 | 57,809 |
| Dividends: Number | 102,664 | 26,173 | 11,036 | 20,313 | 20,139 | 10,852 | 10,115 | 4,036 |
| Amount | 382,301 | 39,456 | 22,301 | 42,945 | 50,760 | 36,890 | 64,444 | 125,503 |
| Business or profession net income (less loss): Number | 58,513 | 18,775 | 7,507 | 12,648 | 9,914 | 4,244 | 3,983 | 1,442 |
| Amount | 685,623 | 88,018 | 56,381 | 109,413 | 100,465 | 63,259 | 138,316 | 129,771 |
| Number of farm returns | 572 | 181 | 72 | 113 | 84 | 48 | 45 | 29 |
| Net capital gain (less loss) in AGI: Number | 80,098 | 18,779 | 8,060 | 15,292 | 15,826 | 8,958 | 9,234 | 3,949 |
| Amount | 612,629 | 22,217 | 14,271 | 34,461 | 54,310 | 47,427 | 107,285 | 332,656 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 26,395 | 9,530 | 4,390 | 5,259 | 3,894 | 1,585 | 1,387 | 350 |
| Amount | 169,930 | 33,647 | 20,740 | 29,686 | 31,275 | 18,036 | 23,822 | 12,724 |
| Pensions and annuities in AGI: Number | 73,108 | 26,754 | 11,724 | 14,891 | 11,086 | 4,409 | 3,353 | 891 |
| Amount | 916,297 | 179,061 | 132,108 | 207,313 | 186,849 | 94,574 | 84,846 | 31,545 |
| Social Security benefits in AGI: Number | 29,895 | 695 | 5,610 | 11,120 | 7,175 | 2,507 | 2,141 | 647 |
| Amount | 206,400 | 2,167 | 9,457 | 55,677 | 70,287 | 30,223 | 28,941 | 9,647 |
| Total statutory adjustments: Number | 70,535 | 20,235 | 10,303 | 16,286 | 10,881 | 4,844 | 5,353 | 2,633 |
| Amount | 155,200 | 20,179 | 15,698 | 28,063 | 23,172 | 14,393 | 29,472 | 24,222 |
| Self-employment retirement plans: [6] Number | 4,436 | 194 | 206 | 565 | 891 | 660 | 1,257 | 663 |
| Amount | 33,345 | 429 | 495 | 1,840 | 3,464 | 3,488 | 12,462 | 11,168 |
| Total itemized deductions: [7] Number | 152,306 | 12,010 | 14,441 | 41,033 | 44,450 | 20,592 | 15,051 | 4,729 |
| Amount | 2,393,966 | 167,036 | 144,459 | 461,021 | 596,075 | 347,159 | 359,629 | 318,588 |
| Medical and dental expense: Number | 18,270 | 6,116 | 3,938 | 5,018 | 2,244 | 586 | 327 | 41 |
| Amount | 135,681 | 70,762 | 17,262 | 22,540 | 12,742 | 5,368 | 5,500 | 1,506 |
| Taxes paid: Number | 151,931 | 11,613 | 14,410 | 41,073 | 44,482 | 20,582 | 15,046 | 4,725 |
| Amount | 1,040,130 | 34,849 | 46,432 | 168,420 | 245,622 | 155,637 | 177,702 | 211,470 |
| Interest paid: Number | 132,198 | 8,531 | 12,195 | 36,553 | 40,131 | 18,227 | 12,706 | 3,855 |
| Amount | 910,614 | 48,419 | 63,156 | 210,828 | 258,450 | 134,338 | 123,037 | 72,386 |
| Contributions: Number | 140,673 | 8,633 | 12,500 | 37,714 | 42,439 | 20,061 | 14,676 | 4,650 |
| Amount | 241,733 | 6,942 | 10,360 | 35,364 | 49,915 | 33,409 | 39,983 | 65,760 |
| Taxable income: Number | 377,009 | 124,357 | 67,306 | 85,323 | 57,508 | 22,283 | 15,445 | 4,787 |
| Amount | 10,942,325 | 603,993 | 957,192 | 2,159,941 | 2,408,328 | 1,382,875 | 1,546,760 | 1,883,236 |
| Total tax credits: [9] Number | 25,912 | 3,438 | 2,768 | 5,525 | 6,275 | 3,278 | 2,967 | 1,661 |
| Amount | 16,028 | 762 | 1,089 | 2,454 | 2,737 | 1,488 | 1,691 | 5,807 |
| Child care credit: Number | 15,796 | 1,602 | 2,026 | 3,878 | 4,678 | 2,195 | 1,203 | 214 |
| Amount | 6,441 | 537 | 826 | 1,483 | 1,939 | 1,004 | 545 | 107 |
| Earned income credit: [9] Number | 58,322 | 48,882 | 9,440 | -- | -- | -- | -- | -- |
| Amount | 75,951 | 69,431 | 6,521 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 44,415 | 41,893 | 2,522 | -- | -- | -- | -- | -- |
| Amount | 60,007 | 58,366 | 1,641 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 375,954 | 123,471 | 67,189 | 85,275 | 57,497 | 22,286 | 15,446 | 4,790 |
| Amount | 2,232,633 | 90,689 | 142,755 | 344,443 | 409,462 | 275,124 | 362,511 | 607,651 |
| Total tax liability: [12] Number | 385,169 | 132,225 | 67,534 | 85,360 | 57,519 | 22,290 | 15,450 | 4,791 |
| Amount | 2,336,449 | 107,441 | 152,831 | 363,928 | 427,772 | 285,700 | 380,312 | 618,467 |
| Tax due at time of filing: [13] Number | 103,650 | 32,771 | 13,808 | 21,419 | 16,866 | 8,926 | 7,272 | 2,588 |
| Amount | 249,237 | 16,291 | 12,618 | 27,577 | 31,751 | 24,617 | 44,918 | 91,466 |
| Overpayments: [14] Number | 329,784 | 155,524 | 52,843 | 62,056 | 38,931 | 12,434 | 6,771 | 1,225 |
| Amount | 414,781 | 138,409 | 51,001 | 85,273 | 72,539 | 28,708 | 25,006 | 13,846 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **SOUTH CAROLINA** | | | | | | | | |
| Number of returns | 1,681,507 | 841,479 | 266,080 | 281,864 | 175,517 | 60,839 | 41,939 | 13,789 |
| Number of joint returns | 653,468 | 125,327 | 91,762 | 176,453 | 153,475 | 56,013 | 38,074 | 12,364 |
| Number with paid preparer's signature | 870,723 | 399,064 | 137,537 | 157,327 | 100,964 | 34,872 | 28,612 | 12,347 |
| Number of exemptions [3] | 3,350,268 | 1,286,468 | 540,678 | 684,958 | 497,931 | 178,657 | 121,413 | 40,163 |
| Adjusted gross income (AGI) [4] | 53,031,299 | 7,912,603 | 6,517,624 | 10,980,496 | 10,627,795 | 5,186,038 | 5,473,288 | 6,333,455 |
| Salaries and wages in AGI: Number | 1,490,071 | 727,628 | 240,594 | 257,578 | 161,370 | 55,018 | 36,386 | 11,497 |
| Amount | 40,324,237 | 6,859,435 | 5,494,292 | 9,093,254 | 8,623,794 | 3,990,893 | 3,566,308 | 2,696,261 |
| Taxable interest: Number | 749,438 | 214,079 | 109,919 | 173,298 | 142,321 | 55,899 | 40,299 | 13,623 |
| Amount | 1,489,661 | 265,840 | 150,241 | 236,359 | 230,803 | 132,502 | 186,933 | 286,983 |
| Tax-exempt interest: [5] Number | 48,929 | 6,883 | 4,389 | 8,979 | 9,782 | 6,037 | 7,637 | 5,222 |
| Amount | 429,885 | 25,638 | 19,083 | 51,540 | 61,973 | 47,699 | 82,893 | 141,060 |
| Dividends: Number | 286,942 | 66,658 | 31,611 | 58,206 | 60,077 | 30,867 | 27,998 | 11,525 |
| Amount | 1,012,245 | 96,652 | 58,429 | 116,173 | 145,941 | 112,647 | 191,196 | 291,207 |
| Business or profession net income (less loss): Number | 208,725 | 76,157 | 29,290 | 44,100 | 31,436 | 12,264 | 11,021 | 4,457 |
| Amount | 1,842,695 | 248,206 | 159,507 | 279,072 | 259,677 | 171,611 | 372,208 | 352,416 |
| Number of farm returns | 22,686 | 6,200 | 2,910 | 5,054 | 4,278 | 1,765 | 1,599 | 880 |
| Net capital gain (less loss) in AGI: Number | 220,357 | 50,433 | 22,963 | 42,506 | 43,986 | 24,239 | 24,840 | 11,390 |
| Amount | 2,196,527 | 82,172 | 48,521 | 113,954 | 171,959 | 152,859 | 350,510 | 1,276,552 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 65,018 | 19,015 | 10,807 | 14,322 | 11,342 | 4,674 | 3,822 | 1,036 |
| Amount | 514,880 | 74,259 | 55,097 | 93,152 | 99,826 | 64,137 | 86,339 | 42,069 |
| Pensions and annuities in AGI: Number | 266,674 | 85,812 | 45,204 | 60,384 | 44,815 | 16,261 | 11,111 | 3,087 |
| Amount | 3,348,357 | 574,488 | 493,444 | 799,657 | 732,576 | 343,459 | 293,021 | 111,712 |
| Social Security benefits in AGI: Number | 91,409 | 2,330 | 16,022 | 33,768 | 22,040 | 8,236 | 6,746 | 2,267 |
| Amount | 644,374 | 8,498 | 28,096 | 165,365 | 222,052 | 100,016 | 87,712 | 32,635 |
| Total statutory adjustments: Number | 216,249 | 71,316 | 32,092 | 47,537 | 30,678 | 13,205 | 14,363 | 7,058 |
| Amount | 433,906 | 61,761 | 44,331 | 78,443 | 66,005 | 41,561 | 77,217 | 64,587 |
| Self-employment retirement plans: [8] Number | 8,544 | 284 | 369 | 1,007 | 1,665 | 1,290 | 2,357 | 1,572 |
| Amount | 68,883 | 580 | 948 | 3,220 | 6,870 | 7,257 | 23,659 | 26,349 |
| Total itemized deductions: [7] Number | 445,009 | 35,908 | 49,929 | 120,877 | 129,779 | 55,040 | 40,054 | 13,422 |
| Amount | 6,330,720 | 356,010 | 456,305 | 1,262,310 | 1,646,877 | 902,457 | 924,329 | 782,431 |
| Medical and dental expense: Number | 81,234 | 20,800 | 17,838 | 25,390 | 12,729 | 3,003 | 1,314 | 160 |
| Amount | 347,784 | 105,005 | 67,847 | 88,376 | 50,176 | 17,780 | 14,520 | 4,078 |
| Taxes paid: Number | 444,420 | 34,947 | 49,886 | 121,091 | 129,918 | 55,083 | 40,068 | 13,427 |
| Amount | 2,156,583 | 59,004 | 91,129 | 334,475 | 546,732 | 331,901 | 373,639 | 419,703 |
| Interest paid: Number | 385,921 | 25,569 | 40,844 | 106,479 | 118,362 | 49,391 | 34,216 | 11,060 |
| Amount | 2,409,461 | 128,106 | 182,030 | 526,800 | 669,236 | 344,439 | 333,095 | 225,752 |
| Contributions: Number | 400,592 | 27,258 | 42,427 | 106,862 | 119,813 | 52,575 | 38,597 | 13,060 |
| Amount | 1,206,735 | 43,786 | 75,733 | 214,280 | 288,539 | 163,920 | 180,022 | 240,456 |
| Taxable income: Number | 1,304,695 | 469,004 | 262,814 | 281,024 | 175,374 | 60,786 | 41,912 | 13,781 |
| Amount | 33,745,111 | 2,259,400 | 3,523,221 | 6,997,052 | 7,415,214 | 3,792,411 | 4,233,744 | 5,524,068 |
| Total tax credits: [9] Number | 118,262 | 20,427 | 18,188 | 30,098 | 27,815 | 10,127 | 7,571 | 4,036 |
| Amount | 60,373 | 6,567 | 7,670 | 12,411 | 12,686 | 5,080 | 5,469 | 10,490 |
| Child care credit: Number | 96,779 | 16,260 | 16,872 | 27,495 | 24,448 | 7,519 | 3,562 | 623 |
| Amount | 41,147 | 5,974 | 7,340 | 11,469 | 10,991 | 3,423 | 1,609 | 341 |
| Earned income credit: [9] Number | 378,979 | 320,974 | 58,005 | -- | -- | -- | -- | -- |
| Amount | 587,939 | 545,679 | 42,259 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 307,055 | 290,735 | 16,320 | -- | -- | -- | -- | -- |
| Amount | 485,080 | 474,312 | 10,769 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 1,296,135 | 461,284 | 262,097 | 280,909 | 175,351 | 60,792 | 41,919 | 13,783 |
| Amount | 6,692,425 | 334,703 | 522,158 | 1,092,580 | 1,241,419 | 752,908 | 990,997 | 1,757,660 |
| Total tax liability: [12] Number | 1,340,353 | 504,025 | 263,171 | 281,214 | 175,415 | 60,813 | 41,928 | 13,787 |
| Amount | 7,034,988 | 397,958 | 559,184 | 1,157,850 | 1,300,750 | 786,262 | 1,041,045 | 1,791,940 |
| Tax due at time of filing: [13] Number | 376,597 | 104,900 | 57,865 | 86,707 | 66,057 | 30,433 | 22,511 | 8,124 |
| Amount | 915,700 | 57,183 | 48,967 | 105,602 | 121,381 | 90,254 | 154,928 | 337,385 |
| Overpayments: [14] Number | 1,241,858 | 699,472 | 203,262 | 188,431 | 104,172 | 27,630 | 15,734 | 3,157 |
| Amount | 1,601,057 | 848,975 | 204,326 | 222,690 | 165,084 | 59,698 | 59,557 | 40,727 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **SOUTH DAKOTA** | | | | | | | | |
| Number of returns | 332,842 | 170,538 | 51,228 | 60,963 | 32,424 | 8,702 | 6,595 | 2,392 |
| Number of joint returns | 150,398 | 34,903 | 23,685 | 46,455 | 29,423 | 7,893 | 5,911 | 2,128 |
| Number with paid preparer's signature | 161,638 | 73,484 | 24,543 | 32,099 | 18,346 | 5,733 | 5,241 | 2,192 |
| Number of exemptions [3] | 662,830 | 228,424 | 111,114 | 169,142 | 100,156 | 26,624 | 20,171 | 7,199 |
| Adjusted gross income (AGI) [4] | 9,765,474 | 1,322,450 | 1,259,216 | 2,383,761 | 1,940,118 | 740,507 | 875,885 | 1,243,538 |
| Salaries and wages in AGI: Number | 276,667 | 134,980 | 44,036 | 54,218 | 28,769 | 7,330 | 5,366 | 1,968 |
| Amount | 6,758,842 | 1,166,166 | 967,040 | 1,858,929 | 1,445,402 | 474,662 | 444,048 | 402,594 |
| Taxable interest: Number | 193,793 | 77,657 | 29,039 | 42,587 | 27,665 | 8,130 | 6,347 | 2,368 |
| Amount | 493,609 | 119,353 | 59,754 | 85,507 | 72,329 | 35,125 | 48,331 | 73,210 |
| Tax-exempt interest: [5] Number | 14,529 | 2,986 | 1,750 | 3,057 | 2,801 | 1,363 | 1,556 | 1,016 |
| Amount | 108,287 | 9,505 | 6,812 | 16,618 | 16,235 | 10,663 | 17,620 | 30,834 |
| Dividends: Number | 77,459 | 24,840 | 10,384 | 16,786 | 13,689 | 5,086 | 4,643 | 2,031 |
| Amount | 197,029 | 29,401 | 15,265 | 26,976 | 27,408 | 17,700 | 27,423 | 52,855 |
| Business or profession net income (less loss): Number | 55,254 | 19,837 | 9,098 | 13,542 | 7,595 | 2,257 | 2,111 | 814 |
| Amount | 442,102 | 44,649 | 47,751 | 89,314 | 77,997 | 46,011 | 79,484 | 56,895 |
| Number of farm returns | 37,497 | 18,610 | 6,081 | 7,057 | 3,502 | 1,071 | 901 | 275 |
| Net capital gain (less loss) in AGI: Number | 77,404 | 27,101 | 10,594 | 15,963 | 12,370 | 4,779 | 4,560 | 2,037 |
| Amount | 610,552 | 69,442 | 32,350 | 58,158 | 61,687 | 37,354 | 74,612 | 276,949 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 16,823 | 6,360 | 3,178 | 3,593 | 2,164 | 747 | 588 | 193 |
| Amount | 90,771 | 19,742 | 13,690 | 18,259 | 15,987 | 6,975 | 10,892 | 5,228 |
| Pensions and annuities in AGI: Number | 46,131 | 17,580 | 8,271 | 10,498 | 6,269 | 1,818 | 1,277 | 418 |
| Amount | 447,794 | 99,912 | 77,629 | 118,432 | 86,652 | 30,857 | 24,949 | 9,365 |
| Social Security benefits in AGI: Number | 20,435 | 595 | 4,147 | 8,075 | 4,507 | 1,508 | 1,218 | 385 |
| Amount | 133,272 | 1,927 | 7,288 | 39,533 | 44,846 | 18,251 | 15,884 | 5,545 |
| Total statutory adjustments: Number | 72,293 | 25,643 | 12,571 | 17,386 | 8,762 | 3,066 | 3,324 | 1,541 |
| Amount | 142,098 | 22,619 | 18,644 | 30,792 | 23,242 | 12,738 | 21,121 | 12,942 |
| Self-employment retirement plans: [6] Number | 3,468 | 150 | 210 | 613 | 928 | 529 | 725 | 313 |
| Amount | 23,273 | 240 | 483 | 1,877 | 3,942 | 3,391 | 8,205 | 5,135 |
| Total itemized deductions: [7] Number | 44,771 | 5,275 | 4,733 | 11,483 | 12,520 | 4,938 | 4,255 | 1,567 |
| Amount | 581,450 | 64,011 | 47,734 | 117,218 | 139,457 | 68,021 | 76,962 | 68,048 |
| Medical and dental expense: Number | 11,826 | 4,217 | 2,277 | 3,202 | 1,577 | 365 | 170 | 18 |
| Amount | 88,787 | 37,121 | 16,114 | 19,758 | 9,100 | 3,393 | 2,847 | 454 |
| Taxes paid: Number | 41,166 | 3,759 | 4,074 | 10,664 | 12,200 | 4,794 | 4,124 | 1,551 |
| Amount | 102,661 | 6,265 | 6,306 | 18,805 | 26,320 | 13,418 | 15,428 | 16,120 |
| Interest paid: Number | 36,188 | 2,386 | 3,259 | 9,626 | 11,461 | 4,435 | 3,696 | 1,325 |
| Amount | 232,820 | 12,198 | 14,074 | 48,341 | 68,018 | 30,791 | 33,072 | 26,326 |
| Contributions: Number | 39,042 | 3,471 | 3,700 | 9,847 | 11,614 | 4,719 | 4,143 | 1,548 |
| Amount | 124,574 | 5,513 | 6,328 | 17,708 | 23,763 | 14,523 | 21,481 | 35,258 |
| Taxable income: Number | 261,174 | 99,965 | 50,345 | 60,778 | 32,409 | 8,697 | 6,590 | 2,390 |
| Amount | 6,522,919 | 441,351 | 669,775 | 1,520,092 | 1,413,029 | 579,996 | 732,919 | 1,165,757 |
| Total tax credits: [8] Number | 29,409 | 3,945 | 4,540 | 10,465 | 6,460 | 1,640 | 1,540 | 819 |
| Amount | 14,376 | 992 | 1,532 | 4,124 | 2,672 | 831 | 1,134 | 3,089 |
| Child care credit: Number | 22,875 | 2,568 | 3,875 | 9,412 | 5,315 | 1,006 | 592 | 107 |
| Amount | 8,448 | 793 | 1,281 | 3,584 | 2,125 | 391 | 225 | 48 |
| Earned income credit: [9] Number | 49,495 | 40,104 | 9,391 | -- | -- | -- | -- | -- |
| Amount | 69,489 | 62,469 | 7,020 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): Number | 37,294 | 34,476 | 2,818 | -- | -- | -- | -- | -- |
| Amount | 53,549 | 51,644 | 1,905 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 259,201 | 98,315 | 50,082 | 60,721 | 32,406 | 8,697 | 6,590 | 2,390 |
| Amount | 1,305,273 | 65,658 | 99,186 | 232,595 | 237,072 | 118,507 | 176,158 | 376,097 |
| Total tax liability: [12] Number | 272,986 | 111,614 | 50,498 | 60,782 | 32,410 | 8,699 | 6,592 | 2,391 |
| Amount | 1,419,483 | 85,191 | 113,412 | 258,425 | 259,280 | 129,463 | 190,702 | 383,008 |
| Tax due at time of filing: [13] Number | 98,301 | 33,435 | 15,161 | 23,341 | 15,430 | 5,366 | 4,084 | 1,484 |
| Amount | 283,484 | 16,910 | 18,121 | 42,911 | 46,521 | 29,317 | 45,663 | 84,040 |
| Overpayments: [14] Number | 214,213 | 123,637 | 34,356 | 35,629 | 15,671 | 2,768 | 1,729 | 423 |
| Amount | 225,957 | 112,005 | 32,713 | 37,040 | 21,725 | 6,108 | 8,689 | 7,676 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **TENNESSEE** | | | | | | | | |
| Number of returns | 2,416,153 | 1,164,830 | 380,474 | 433,976 | 255,703 | 89,861 | 66,658 | 24,651 |
| Number of joint returns | 1,035,655 | 217,452 | 150,223 | 284,461 | 220,341 | 81,489 | 59,869 | 21,820 |
| Number with paid preparer's signature | 947,056 | 405,222 | 139,784 | 179,446 | 115,767 | 43,997 | 41,581 | 21,259 |
| Number of exemptions [3] | 4,799,196 | 1,746,969 | 769,158 | 1,038,379 | 712,474 | 263,330 | 195,978 | 72,908 |
| Adjusted gross income (AGI) [4] | 81,348,080 | 10,369,504 | 9,346,584 | 16,918,624 | 15,470,188 | 7,672,170 | 8,775,998 | 12,795,013 |
| Salaries and wages in AGI: Number | 2,116,223 | 973,176 | 344,243 | 401,131 | 236,933 | 82,119 | 58,206 | 20,415 |
| Amount | 62,412,025 | 9,057,965 | 7,924,743 | 14,474,760 | 12,952,744 | 6,119,894 | 5,972,895 | 5,909,026 |
| Taxable interest: Number | 1,127,377 | 336,495 | 160,400 | 260,147 | 202,193 | 80,684 | 63,238 | 24,220 |
| Amount | 2,763,009 | 524,138 | 271,503 | 411,065 | 382,257 | 216,473 | 303,782 | 653,793 |
| Tax-exempt interest: [5] Number | 56,557 | 8,099 | 4,672 | 9,286 | 10,211 | 6,366 | 9,459 | 8,464 |
| Amount | 564,017 | 34,704 | 21,438 | 55,743 | 69,477 | 49,418 | 97,024 | 236,214 |
| Dividends: Number | 384,945 | 91,681 | 40,291 | 75,554 | 76,468 | 40,335 | 40,905 | 19,711 |
| Amount | 1,273,422 | 118,832 | 64,815 | 126,024 | 154,498 | 113,296 | 220,616 | 475,339 |
| Business or profession net income (less loss): Number | 356,069 | 138,228 | 49,084 | 71,403 | 48,547 | 19,744 | 20,040 | 9,023 |
| Amount | 4,076,623 | 452,411 | 299,541 | 518,122 | 515,816 | 377,960 | 862,934 | 1,049,839 |
| Number of farm returns | 88,765 | 30,746 | 13,190 | 20,730 | 13,788 | 4,418 | 3,777 | 2,116 |
| Net capital gain (less loss) in AGI: Number | 313,224 | 74,239 | 31,545 | 58,376 | 58,849 | 32,936 | 37,386 | 19,893 |
| Amount | 4,108,962 | 142,007 | 70,744 | 164,163 | 236,963 | 201,889 | 467,263 | 2,825,934 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 88,641 | 27,125 | 15,117 | 19,263 | 14,642 | 6,068 | 4,923 | 1,503 |
| Amount | 655,142 | 101,056 | 76,183 | 121,595 | 126,699 | 76,733 | 99,359 | 53,517 |
| Pensions and annuities in AGI: Number | 340,993 | 122,958 | 57,192 | 72,374 | 50,725 | 19,095 | 14,322 | 4,327 |
| Amount | 3,808,707 | 809,027 | 587,421 | 871,473 | 754,228 | 345,871 | 326,346 | 114,341 |
| Social Security benefits in AGI: Number | 115,983 | 3,069 | 21,173 | 43,403 | 27,430 | 9,722 | 8,134 | 3,052 |
| Amount | 795,993 | 10,260 | 36,063 | 208,605 | 272,994 | 116,144 | 107,281 | 44,646 |
| Total statutory adjustments: Number | 366,263 | 130,849 | 52,854 | 76,497 | 47,381 | 20,663 | 24,516 | 13,503 |
| Amount | 775,168 | 103,960 | 71,264 | 123,361 | 107,695 | 73,009 | 151,935 | 143,945 |
| Self-employment retirement plans: [6] Number | 17,048 | 549 | 675 | 1,794 | 2,955 | 2,442 | 5,099 | 3,534 |
| Amount | 153,624 | 1,076 | 1,781 | 5,935 | 12,684 | 15,228 | 55,107 | 61,814 |
| Total itemized deductions: [7] Number | 432,147 | 35,468 | 42,965 | 106,369 | 117,167 | 60,124 | 51,606 | 18,448 |
| Amount | 6,112,583 | 409,613 | 497,765 | 1,079,468 | 1,363,758 | 835,552 | 954,735 | 971,692 |
| Medical and dental expense: Number | 70,632 | 19,993 | 14,355 | 20,625 | 10,994 | 2,986 | 1,481 | 198 |
| Amount | 496,640 | 161,270 | 154,052 | 86,654 | 53,749 | 18,734 | 16,926 | 5,256 |
| Taxes paid: Number | 409,945 | 30,328 | 38,451 | 99,568 | 113,445 | 58,924 | 50,807 | 18,422 |
| Amount | 703,201 | 33,200 | 35,764 | 102,489 | 143,995 | 98,886 | 133,547 | 155,319 |
| Interest paid: Number | 383,856 | 25,222 | 35,475 | 95,100 | 109,021 | 55,990 | 46,968 | 16,080 |
| Amount | 2,955,696 | 142,388 | 183,806 | 545,995 | 728,980 | 443,018 | 488,033 | 423,479 |
| Contributions: Number | 382,405 | 24,635 | 34,448 | 91,372 | 107,330 | 57,011 | 49,499 | 18,110 |
| Amount | 1,576,562 | 44,056 | 69,475 | 208,390 | 308,039 | 205,466 | 265,947 | 475,190 |
| Taxable income: Number | 1,898,926 | 652,401 | 376,851 | 433,087 | 255,531 | 89,814 | 66,611 | 24,631 |
| Amount | 55,744,977 | 3,127,014 | 5,115,981 | 11,161,999 | 11,386,204 | 5,973,107 | 7,235,171 | 11,745,500 |
| Total tax credits: [8] Number | 157,091 | 25,428 | 24,130 | 40,170 | 35,088 | 13,367 | 11,516 | 7,392 |
| Amount | 90,055 | 7,758 | 9,857 | 15,698 | 16,070 | 7,281 | 9,236 | 24,154 |
| Child care credit: Number | 126,816 | 19,427 | 22,516 | 37,024 | 30,934 | 10,164 | 5,602 | 1,149 |
| Amount | 51,269 | 6,881 | 9,414 | 14,246 | 13,248 | 4,462 | 2,445 | 571 |
| Earned income credit: [9] Number | 484,909 | 404,439 | 80,470 | -- | -- | -- | -- | -- |
| Amount | 719,839 | 661,245 | 58,594 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 380,540 | 358,573 | 21,967 | -- | -- | -- | -- | -- |
| Amount | 576,049 | 561,460 | 14,589 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 1,888,523 | 643,074 | 375,936 | 432,939 | 255,519 | 89,808 | 66,615 | 24,632 |
| Amount | 11,673,544 | 466,861 | 759,405 | 1,747,201 | 1,953,803 | 1,218,713 | 1,727,622 | 3,799,939 |
| Total tax liability: [12] Number | 1,967,284 | 720,032 | 377,295 | 433,266 | 255,598 | 89,827 | 66,628 | 24,638 |
| Amount | 12,340,406 | 583,016 | 823,039 | 1,859,455 | 2,061,061 | 1,284,738 | 1,838,150 | 3,890,946 |
| Tax due at time of filing: [13] Number | 533,070 | 157,709 | 76,174 | 114,535 | 90,601 | 43,354 | 35,840 | 14,857 |
| Amount | 1,560,058 | 84,356 | 74,743 | 156,102 | 186,717 | 142,632 | 249,802 | 665,706 |
| Overpayments: [14] Number | 1,783,199 | 944,241 | 297,185 | 310,523 | 157,949 | 42,682 | 25,179 | 5,440 |
| Amount | 2,348,153 | 1,104,265 | 321,916 | 398,174 | 267,619 | 90,900 | 93,110 | 72,170 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **TEXAS** | | | | | | | | |
| Number of returns | 8,243,456 | 4,053,419 | 1,205,863 | 1,355,044 | 876,450 | 362,986 | 294,285 | 95,409 |
| Number of joint returns | 3,436,792 | 802,662 | 466,119 | 785,420 | 713,843 | 322,676 | 262,577 | 83,495 |
| Number with paid preparer's signature | 3,467,023 | 1,618,873 | 472,452 | 565,487 | 392,702 | 171,339 | 167,903 | 78,267 |
| Number of exemptions [3] | 17,506,644 | 6,815,448 | 2,660,607 | 3,314,991 | 2,483,063 | 1,077,943 | 872,387 | 282,205 |
| Adjusted gross income (AGI) [4] | 289,048,874 | 33,226,689 | 29,638,829 | 52,758,161 | 53,332,355 | 31,071,075 | 38,624,050 | 50,397,714 |
| Salaries and wages in AGI: Number | 7,149,803 | 3,372,809 | 1,077,210 | 1,228,918 | 799,777 | 331,703 | 260,505 | 78,881 |
| Amount | 220,728,507 | 31,375,412 | 25,064,328 | 44,396,148 | 44,020,845 | 25,031,686 | 27,729,823 | 23,110,284 |
| Taxable interest: Number | 3,646,593 | 1,042,052 | 470,431 | 777,021 | 669,691 | 318,807 | 275,580 | 93,011 |
| Amount | 9,936,861 | 1,661,647 | 769,789 | 1,280,630 | 1,321,148 | 818,911 | 1,276,839 | 2,807,897 |
| Tax-exempt interest: [5] Number | 253,999 | 37,809 | 19,834 | 40,780 | 45,840 | 29,805 | 46,058 | 33,873 |
| Amount | 3,127,478 | 221,531 | 117,047 | 288,617 | 353,452 | 255,019 | 532,144 | 1,359,669 |
| Dividends: Number | 1,426,734 | 324,292 | 134,251 | 258,710 | 279,382 | 167,503 | 185,168 | 77,428 |
| Amount | 5,733,192 | 522,160 | 260,801 | 527,089 | 652,537 | 491,028 | 974,402 | 2,305,172 |
| Business or profession net income (less loss): Number | 1,316,646 | 523,445 | 159,948 | 237,686 | 185,499 | 85,695 | 86,401 | 37,972 |
| Amount | 13,986,473 | 1,899,553 | 988,205 | 1,711,547 | 1,781,713 | 1,297,090 | 2,860,721 | 3,447,644 |
| Number of farm returns | 241,392 | 77,864 | 29,207 | 50,031 | 41,665 | 17,362 | 16,483 | 8,780 |
| Net capital gain (less loss) in AGI: Number | 1,221,797 | 281,627 | 112,030 | 213,766 | 228,224 | 140,110 | 168,659 | 77,381 |
| Amount | 14,538,967 | 573,329 | 191,206 | 467,049 | 711,971 | 671,071 | 1,723,380 | 10,200,963 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 331,758 | 88,410 | 51,227 | 72,541 | 61,056 | 28,397 | 24,097 | 6,030 |
| Amount | 3,148,563 | 375,691 | 290,456 | 526,723 | 626,075 | 422,497 | 621,919 | 285,202 |
| Pensions and annuities in AGI: Number | 1,085,151 | 337,777 | 171,150 | 233,745 | 185,111 | 78,785 | 61,970 | 16,613 |
| Amount | 13,814,345 | 2,376,920 | 1,916,804 | 3,087,628 | 2,967,817 | 1,500,380 | 1,479,373 | 485,422 |
| Social Security benefits in AGI: Number | 395,105 | 11,180 | 65,959 | 137,840 | 97,133 | 37,961 | 33,459 | 11,573 |
| Amount | 2,864,590 | 38,666 | 118,866 | 694,999 | 960,952 | 449,411 | 435,340 | 166,356 |
| Total statutory adjustments: Number | 1,268,628 | 484,617 | 162,571 | 236,334 | 166,178 | 79,519 | 92,127 | 47,282 |
| Amount | 2,533,288 | 358,911 | 213,929 | 382,667 | 364,188 | 246,839 | 485,152 | 481,603 |
| Self-employment retirement plans: [6] Number | 61,918 | 2,330 | 2,610 | 7,260 | 11,190 | 9,141 | 17,332 | 12,055 |
| Amount | 540,468 | 5,501 | 7,026 | 25,630 | 50,916 | 56,388 | 179,046 | 215,960 |
| Total itemized deductions: [7] Number | 1,508,936 | 115,433 | 121,426 | 320,715 | 405,041 | 243,764 | 230,559 | 71,998 |
| Amount | 22,538,662 | 1,517,620 | 1,255,845 | 3,373,697 | 4,850,535 | 3,459,682 | 4,346,572 | 3,734,712 |
| Medical and dental expense: Number | 254,396 | 68,096 | 44,433 | 70,456 | 46,764 | 15,295 | 8,317 | 1,035 |
| Amount | 1,672,831 | 580,161 | 233,450 | 337,448 | 237,129 | 94,084 | 90,702 | 99,857 |
| Taxes paid: Number | 1,419,107 | 93,283 | 105,786 | 296,273 | 389,947 | 237,850 | 225,406 | 70,562 |
| Amount | 4,483,343 | 213,866 | 197,511 | 606,432 | 960,339 | 734,582 | 1,020,813 | 749,800 |
| Interest paid: Number | 1,312,803 | 74,092 | 92,393 | 274,184 | 370,209 | 226,574 | 211,405 | 63,946 |
| Amount | 10,334,517 | 477,474 | 454,249 | 1,468,156 | 2,326,015 | 1,685,403 | 2,102,319 | 1,820,900 |
| Contributions: Number | 1,290,837 | 71,028 | 92,592 | 262,195 | 355,927 | 224,089 | 216,210 | 68,796 |
| Amount | 4,778,669 | 118,873 | 178,317 | 546,756 | 873,810 | 668,609 | 918,827 | 1,473,477 |
| Taxable income: Number | 6,240,748 | 2,074,529 | 1,186,831 | 1,351,489 | 875,680 | 362,780 | 294,096 | 95,343 |
| Amount | 201,723,436 | 9,549,916 | 15,764,765 | 34,851,645 | 39,190,482 | 24,111,564 | 31,725,447 | 46,529,618 |
| Total tax credits: [8] Number | 546,446 | 83,255 | 79,152 | 126,198 | 121,637 | 55,777 | 51,823 | 28,604 |
| Amount | 415,298 | 25,589 | 35,012 | 58,065 | 65,174 | 35,518 | 55,645 | 140,293 |
| Child care credit: Number | 408,737 | 58,571 | 70,918 | 108,963 | 101,120 | 40,708 | 24,319 | 4,138 |
| Amount | 179,661 | 21,633 | 31,857 | 46,703 | 46,752 | 19,150 | 11,398 | 2,168 |
| Earned income credit: [9] Number | 1,873,158 | 1,581,945 | 291,213 | -- | -- | -- | -- | -- |
| Amount | 3,043,041 | 2,817,856 | 225,185 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 1,526,885 | 1,431,724 | 95,161 | -- | -- | -- | -- | -- |
| Amount | 2,486,304 | 2,419,646 | 66,658 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 6,203,890 | 2,042,204 | 1,183,076 | 1,350,750 | 875,610 | 362,783 | 294,110 | 95,357 |
| Amount | 43,751,070 | 1,427,513 | 2,335,382 | 5,527,840 | 6,817,636 | 4,928,364 | 7,556,676 | 15,157,659 |
| Total tax liability: [12] Number | 6,523,765 | 2,354,394 | 1,188,828 | 1,352,165 | 875,937 | 362,871 | 294,184 | 95,386 |
| Amount | 46,030,840 | 1,881,694 | 2,537,513 | 5,886,266 | 7,182,148 | 5,155,833 | 7,921,120 | 15,466,266 |
| Tax due at time of filing: [13] Number | 1,934,076 | 532,905 | 264,118 | 408,315 | 336,115 | 180,656 | 156,543 | 55,424 |
| Amount | 5,734,470 | 288,291 | 253,368 | 554,305 | 683,414 | 557,339 | 989,571 | 2,408,183 |
| Overpayments: [14] Number | 5,915,041 | 3,279,991 | 913,837 | 910,396 | 510,223 | 165,795 | 113,602 | 21,197 |
| Amount | 8,301,953 | 4,246,474 | 977,482 | 1,132,362 | 857,751 | 359,580 | 411,234 | 317,071 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **UTAH** | | | | | | | | |
| Number of returns | 847,478 | 388,651 | 119,450 | 163,840 | 106,241 | 35,982 | 24,790 | 8,524 |
| Number of joint returns | 399,582 | 65,270 | 57,721 | 117,508 | 95,154 | 33,435 | 22,806 | 7,688 |
| Number with paid preparer's signature | 382,204 | 140,735 | 55,823 | 84,871 | 56,771 | 20,170 | 16,544 | 7,290 |
| Number of exemptions [3] | 1,895,606 | 483,312 | 278,194 | 500,211 | 380,217 | 130,665 | 91,411 | 31,596 |
| Adjusted gross income (AGI) [4] | 29,962,297 | 3,260,506 | 2,952,843 | 6,427,662 | 6,428,851 | 3,063,554 | 3,256,442 | 4,572,438 |
| Salaries and wages in AGI: Number | 745,601 | 329,918 | 104,636 | 150,011 | 98,583 | 33,153 | 22,007 | 7,293 |
| Amount | 22,244,039 | 2,862,395 | 2,403,757 | 5,394,481 | 5,330,285 | 2,398,075 | 2,156,749 | 1,698,298 |
| Taxable interest: Number | 494,517 | 154,285 | 65,853 | 116,772 | 91,716 | 33,582 | 23,913 | 8,396 |
| Amount | 869,936 | 142,234 | 74,543 | 125,016 | 124,635 | 73,110 | 106,765 | 223,633 |
| Tax-exempt interest: [5] Number | 22,315 | 4,285 | 2,034 | 3,944 | 4,118 | 2,326 | 3,174 | 2,434 |
| Amount | 154,432 | 12,073 | 7,114 | 16,981 | 20,526 | 14,067 | 26,486 | 57,185 |
| Dividends: Number | 151,866 | 37,779 | 16,511 | 30,916 | 31,224 | 15,279 | 13,960 | 6,197 |
| Amount | 485,897 | 48,707 | 27,051 | 49,646 | 58,810 | 40,620 | 68,308 | 192,756 |
| Business or profession net income (less loss): | | | | | | | | |
| Number | 134,382 | 38,244 | 18,873 | 34,265 | 24,048 | 8,812 | 7,390 | 2,750 |
| Amount | 1,060,333 | 85,440 | 80,071 | 163,975 | 169,868 | 116,460 | 228,190 | 216,329 |
| Number of farm returns | 15,364 | 4,370 | 2,216 | 3,801 | 2,900 | 958 | 769 | 350 |
| Net capital gain (less loss) in AGI: Number | 135,925 | 33,051 | 14,494 | 27,300 | 26,829 | 13,718 | 13,954 | 6,579 |
| Amount | 1,554,536 | 64,369 | 34,837 | 74,700 | 109,211 | 94,222 | 201,926 | 975,272 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 35,940 | 9,751 | 6,164 | 8,636 | 6,567 | 2,541 | 1,822 | 459 |
| Amount | 264,305 | 36,114 | 29,230 | 50,949 | 55,342 | 31,763 | 40,007 | 20,900 |
| Pensions and annuities in AGI: Number | 124,183 | 37,722 | 21,357 | 29,222 | 21,504 | 7,725 | 5,170 | 1,483 |
| Amount | 1,646,009 | 291,973 | 268,746 | 415,118 | 352,145 | 151,601 | 120,234 | 46,192 |
| Social Security benefits in AGI: Number | 42,893 | 969 | 7,544 | 16,343 | 10,527 | 3,688 | 2,860 | 962 |
| Amount | 291,486 | 3,344 | 12,321 | 75,712 | 104,732 | 44,456 | 37,426 | 13,493 |
| Total statutory adjustments: Number | 125,605 | 34,340 | 17,803 | 31,406 | 20,591 | 8,589 | 8,763 | 4,113 |
| Amount | 244,536 | 29,773 | 23,537 | 47,070 | 40,407 | 24,974 | 43,925 | 34,851 |
| Self-employment retirement plans: [6] Number | 5,018 | 211 | 272 | 669 | 1,013 | 735 | 1,370 | 748 |
| Amount | 40,267 | 434 | 691 | 2,358 | 4,372 | 4,673 | 14,257 | 13,481 |
| Total itemized deductions: [7] Number | 298,121 | 21,117 | 30,380 | 92,838 | 88,228 | 33,462 | 23,857 | 8,239 |
| Amount | 4,883,461 | 230,249 | 304,361 | 1,140,335 | 1,289,218 | 632,449 | 634,220 | 652,629 |
| Medical and dental expense: Number | 41,906 | 11,121 | 9,098 | 14,025 | 5,875 | 1,265 | 492 | 30 |
| Amount | 199,246 | 46,742 | 28,562 | 93,947 | 19,057 | 5,932 | 4,054 | 953 |
| Taxes paid: Number | 297,778 | 20,701 | 30,363 | 92,944 | 88,244 | 33,449 | 23,838 | 8,239 |
| Amount | 1,401,284 | 33,785 | 58,107 | 259,510 | 370,308 | 196,288 | 213,019 | 270,268 |
| Interest paid: Number | 260,750 | 15,422 | 25,549 | 82,915 | 79,824 | 29,871 | 20,530 | 6,639 |
| Amount | 1,856,269 | 103,199 | 138,430 | 484,956 | 518,846 | 233,374 | 216,763 | 160,701 |
| Contributions: Number | 272,936 | 16,209 | 26,361 | 84,198 | 83,165 | 32,107 | 22,958 | 7,938 |
| Amount | 1,322,259 | 34,723 | 62,681 | 245,301 | 326,101 | 168,838 | 182,528 | 302,087 |
| Taxable income: Number | 689,468 | 237,072 | 114,752 | 162,339 | 106,087 | 35,955 | 24,752 | 8,511 |
| Amount | 18,599,949 | 1,053,472 | 1,458,882 | 3,645,901 | 4,065,266 | 2,084,989 | 2,390,822 | 3,900,617 |
| Total tax credits: [8] Number | 49,150 | 6,264 | 6,476 | 14,646 | 12,510 | 4,177 | 3,242 | 1,835 |
| Amount | 78,983 | 1,639 | 2,187 | 5,299 | 5,119 | 2,116 | 2,869 | 59,754 |
| Child care credit: Number | 38,291 | 3,863 | 5,702 | 13,229 | 10,820 | 3,022 | 1,410 | 245 |
| Amount | 13,694 | 1,247 | 1,954 | 4,509 | 4,112 | 1,194 | 568 | 109 |
| Earned income credit: [9] Number | 109,620 | 83,991 | 25,629 | -- | -- | -- | -- | -- |
| Amount | 157,437 | 138,738 | 18,699 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] | | | | | | | | |
| Number | 83,313 | 74,364 | 8,949 | -- | -- | -- | -- | -- |
| Amount | 122,339 | 116,122 | 6,218 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 685,322 | 233,379 | 114,435 | 162,209 | 106,069 | 35,952 | 24,765 | 8,513 |
| Amount | 3,776,030 | 158,187 | 217,258 | 564,744 | 665,875 | 402,852 | 553,536 | 1,213,578 |
| Total tax liability: [12] Number | 706,552 | 252,119 | 116,220 | 162,819 | 106,142 | 35,963 | 24,772 | 8,517 |
| Amount | 3,959,620 | 185,836 | 235,383 | 601,341 | 701,648 | 422,544 | 581,327 | 1,231,542 |
| Tax due at time of filing: [13] Number | 234,050 | 68,905 | 34,707 | 56,558 | 38,907 | 17,211 | 12,724 | 5,038 |
| Amount | 577,641 | 27,925 | 28,561 | 65,970 | 71,577 | 53,785 | 93,394 | 236,430 |
| Overpayments: [14] Number | 577,827 | 297,450 | 82,169 | 103,852 | 64,670 | 17,388 | 10,182 | 2,116 |
| Amount | 651,819 | 239,665 | 74,255 | 114,216 | 98,337 | 39,947 | 43,495 | 41,903 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **VERMONT** | | | | | | | | |
| Number of returns | 277,637 | 128,847 | 42,479 | 53,329 | 32,132 | 10,680 | 7,865 | 2,305 |
| Number of joint returns | 119,703 | 22,061 | 16,471 | 34,845 | 27,825 | 9,554 | 6,956 | 1,991 |
| Number with paid preparer's signature | 117,030 | 45,929 | 17,528 | 25,406 | 15,687 | 5,478 | 5,003 | 1,999 |
| Number of exemptions [3] | 531,195 | 163,067 | 82,485 | 131,415 | 92,680 | 31,837 | 23,149 | 6,562 |
| Adjusted gross income (AGI) [4] | 9,097,911 | 1,070,204 | 1,046,276 | 2,084,676 | 1,941,875 | 910,738 | 1,033,867 | 1,010,276 |
| Salaries and wages in AGI: Number | 234,304 | 100,588 | 37,385 | 48,710 | 29,449 | 9,609 | 6,710 | 1,853 |
| Amount | 6,643,018 | 880,175 | 830,565 | 1,695,614 | 1,543,043 | 675,935 | 625,358 | 392,329 |
| Taxable interest: Number | 181,725 | 62,967 | 26,898 | 41,947 | 29,593 | 10,331 | 7,706 | 2,283 |
| Amount | 354,237 | 80,126 | 37,643 | 58,480 | 55,025 | 29,288 | 43,092 | 50,584 |
| Tax-exempt interest: [5] Number | 14,075 | 2,502 | 1,274 | 2,570 | 2,694 | 1,599 | 2,260 | 1,176 |
| Amount | 113,022 | 8,864 | 5,823 | 13,411 | 17,562 | 11,359 | 22,972 | 33,031 |
| Dividends: Number | 72,255 | 21,608 | 8,421 | 14,677 | 13,351 | 6,357 | 5,860 | 1,981 |
| Amount | 285,099 | 35,062 | 18,953 | 36,623 | 43,315 | 28,769 | 54,813 | 67,565 |
| Business or profession net income (less loss): Number | 51,157 | 18,803 | 7,630 | 11,831 | 7,200 | 2,561 | 2,305 | 827 |
| Amount | 471,100 | 70,810 | 51,331 | 93,062 | 80,696 | 46,260 | 72,834 | 56,107 |
| Number of farm returns | 4,797 | 2,176 | 648 | 907 | 556 | 221 | 199 | 90 |
| Net capital gain (less loss) in AGI: Number | 58,117 | 16,911 | 6,469 | 11,395 | 10,646 | 5,366 | 5,360 | 1,970 |
| Amount | 517,847 | 32,272 | 17,892 | 39,128 | 54,888 | 43,030 | 96,716 | 233,918 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 13,666 | 5,006 | 2,375 | 2,711 | 2,042 | 709 | 655 | 168 |
| Amount | 89,019 | 17,332 | 10,672 | 15,776 | 16,968 | 8,789 | 13,550 | 5,934 |
| Pensions and annuities in AGI: Number | 39,399 | 14,697 | 6,378 | 8,293 | 5,772 | 2,069 | 1,680 | 510 |
| Amount | 441,211 | 92,218 | 66,244 | 101,220 | 86,285 | 38,553 | 41,548 | 15,144 |
| Social Security benefits in AGI: Number | 15,569 | 492 | 2,869 | 5,639 | 3,602 | 1,321 | 1,245 | 401 |
| Amount | 108,424 | 1,487 | 5,282 | 28,340 | 36,675 | 15,779 | 15,593 | 5,269 |
| Total statutory adjustments: Number | 57,227 | 19,416 | 9,281 | 13,937 | 7,476 | 2,888 | 3,012 | 1,217 |
| Amount | 119,824 | 20,301 | 14,828 | 25,704 | 19,588 | 11,213 | 17,577 | 10,613 |
| Self-employment retirement plans: [6] Number | 3,170 | 178 | 214 | 563 | 810 | 490 | 628 | 287 |
| Amount | 19,772 | 307 | 496 | 1,862 | 3,263 | 2,981 | 6,194 | 4,669 |
| Total itemized deductions: [7] Number | 81,591 | 7,801 | 8,608 | 22,764 | 23,029 | 9,603 | 7,556 | 2,230 |
| Amount | 1,128,654 | 80,566 | 80,095 | 232,679 | 282,931 | 150,888 | 171,857 | 129,639 |
| Medical and dental expense: Number | 12,874 | 4,521 | 2,596 | 3,449 | 1,590 | 459 | 228 | 31 |
| Amount | 65,133 | 22,732 | 10,802 | 13,328 | 9,338 | 4,156 | 3,533 | 1,243 |
| Taxes paid: Number | 81,544 | 7,573 | 8,606 | 22,864 | 23,096 | 9,619 | 7,555 | 2,231 |
| Amount | 458,846 | 20,488 | 23,461 | 79,169 | 109,073 | 63,997 | 81,064 | 81,593 |
| Interest paid: Number | 70,945 | 5,552 | 7,357 | 20,646 | 21,082 | 8,405 | 6,200 | 1,703 |
| Amount | 454,157 | 29,579 | 36,016 | 112,002 | 128,366 | 59,904 | 58,124 | 30,167 |
| Contributions: Number | 67,813 | 4,762 | 6,218 | 18,141 | 20,300 | 9,025 | 7,229 | 2,138 |
| Amount | 121,938 | 4,180 | 5,286 | 16,343 | 23,644 | 16,415 | 24,254 | 31,816 |
| Taxable income: Number | 226,879 | 78,928 | 41,908 | 53,145 | 32,079 | 10,663 | 7,853 | 2,303 |
| Amount | 6,007,150 | 379,225 | 578,328 | 1,333,606 | 1,364,825 | 672,643 | 802,520 | 876,003 |
| Total tax credits: [8] Number | 21,489 | 2,447 | 2,655 | 6,190 | 5,351 | 2,002 | 1,944 | 900 |
| Amount | 15,998 | 552 | 1,083 | 2,952 | 2,689 | 1,059 | 1,863 | 5,799 |
| Child care credit: Number | 13,400 | 1,129 | 1,855 | 4,520 | 3,949 | 1,177 | 657 | 113 |
| Amount | 5,564 | 363 | 694 | 1,813 | 1,814 | 542 | 284 | 55 |
| Earned income credit: [9] Number | 36,913 | 29,998 | 6,915 | -- | -- | -- | -- | -- |
| Amount | 46,959 | 41,993 | 4,966 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 26,371 | 24,500 | 1,871 | -- | -- | -- | -- | -- |
| Amount | 34,338 | 33,132 | 1,206 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 225,846 | 78,093 | 41,758 | 53,093 | 32,080 | 10,663 | 7,855 | 2,304 |
| Amount | 1,176,487 | 57,236 | 85,998 | 207,589 | 229,030 | 134,734 | 188,353 | 273,547 |
| Total tax liability: [12] Number | 235,004 | 86,920 | 41,992 | 53,163 | 32,095 | 10,669 | 7,861 | 2,304 |
| Amount | 1,257,190 | 73,283 | 95,888 | 225,335 | 243,778 | 142,313 | 197,846 | 278,747 |
| Tax due at time of filing: [13] Number | 72,028 | 24,955 | 9,951 | 15,724 | 11,106 | 4,940 | 4,035 | 1,317 |
| Amount | 164,707 | 12,442 | 9,872 | 20,780 | 22,691 | 15,901 | 27,970 | 55,050 |
| Overpayments: [14] Number | 188,301 | 93,405 | 31,112 | 35,753 | 19,668 | 5,008 | 2,876 | 479 |
| Amount | 211,105 | 77,848 | 29,562 | 43,312 | 32,590 | 10,823 | 10,569 | 6,402 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **VIRGINIA** | | | | | | | | |
| Number of returns | 3,056,620 | 1,294,118 | 452,301 | 571,430 | 390,417 | 169,018 | 143,764 | 35,572 |
| Number of joint returns | 1,307,521 | 197,233 | 159,954 | 325,934 | 310,896 | 148,771 | 132,423 | 32,309 |
| Number with paid preparer's signature | 1,069,982 | 400,512 | 148,594 | 209,978 | 152,427 | 66,179 | 65,914 | 26,379 |
| Number of exemptions [3] | 5,950,838 | 1,777,986 | 869,788 | 1,286,391 | 1,032,186 | 471,967 | 408,788 | 103,732 |
| Adjusted gross income (AGI) [4] | 121,331,825 | 11,752,002 | 11,410,072 | 22,833,891 | 24,291,479 | 14,799,252 | 19,189,072 | 17,056,060 |
| Salaries and wages in AGI: Number | 2,658,211 | 1,071,438 | 402,188 | 517,205 | 354,309 | 153,147 | 129,574 | 30,349 |
| Amount | 92,748,937 | 10,432,134 | 9,614,245 | 19,198,707 | 19,910,328 | 11,784,829 | 14,118,042 | 7,690,653 |
| Taxable interest: Number | 1,711,434 | 442,352 | 218,966 | 381,061 | 330,450 | 160,198 | 142,522 | 35,886 |
| Amount | 3,774,591 | 606,891 | 312,337 | 543,837 | 581,606 | 373,503 | 555,428 | 800,988 |
| Tax-exempt interest: [5] Number | 137,594 | 14,734 | 8,705 | 21,051 | 27,159 | 19,804 | 30,462 | 15,679 |
| Amount | 1,023,208 | 47,444 | 31,868 | 95,900 | 163,886 | 113,793 | 224,313 | 346,004 |
| Dividends: Number | 779,831 | 161,555 | 72,579 | 149,978 | 163,779 | 96,981 | 103,615 | 31,344 |
| Amount | 2,559,122 | 210,831 | 119,618 | 262,727 | 361,920 | 296,047 | 561,185 | 746,794 |
| Business or profession net income (less loss): | | | | | | | | |
| Number | 402,259 | 127,284 | 51,797 | 82,441 | 65,949 | 32,029 | 32,759 | 10,001 |
| Amount | 4,279,086 | 472,373 | 341,708 | 622,680 | 619,244 | 461,771 | 983,350 | 777,961 |
| Number of farm returns | 42,672 | 14,171 | 5,852 | 9,367 | 6,822 | 2,659 | 2,595 | 1,206 |
| Net capital gain (less loss) in AGI: Number | 600,095 | 119,723 | 50,876 | 107,421 | 122,086 | 77,225 | 91,728 | 31,037 |
| Amount | 5,817,024 | 246,333 | 94,920 | 225,511 | 377,740 | 367,159 | 891,992 | 3,613,368 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 127,648 | 31,356 | 19,022 | 28,051 | 24,224 | 12,012 | 10,507 | 2,476 |
| Amount | 1,003,186 | 124,270 | 96,222 | 176,132 | 196,284 | 133,532 | 183,900 | 92,846 |
| Pensions and annuities in AGI: Number | 487,495 | 135,294 | 70,777 | 103,795 | 86,055 | 42,646 | 39,150 | 7,778 |
| Amount | 7,882,832 | 995,695 | 855,617 | 1,598,944 | 1,798,367 | 1,092,933 | 1,224,016 | 317,261 |
| Social Security benefits in AGI: Number | 197,888 | 4,208 | 30,603 | 67,331 | 50,358 | 21,809 | 18,494 | 5,084 |
| Amount | 1,428,187 | 13,447 | 54,201 | 331,509 | 480,889 | 244,985 | 228,607 | 74,547 |
| Total statutory adjustments: Number | 413,603 | 119,199 | 58,618 | 91,498 | 61,266 | 30,821 | 36,362 | 15,839 |
| Amount | 1,009,379 | 118,293 | 89,984 | 161,877 | 143,696 | 100,665 | 204,732 | 190,135 |
| Self-employment retirement plans: [6] Number | 34,165 | 1,040 | 1,276 | 3,509 | 5,816 | 5,379 | 10,757 | 6,389 |
| Amount | 217,910 | 1,641 | 2,666 | 9,116 | 17,568 | 21,557 | 74,353 | 91,010 |
| Total itemized deductions: [7] Number | 1,020,023 | 71,344 | 95,478 | 253,265 | 280,806 | 148,234 | 136,338 | 34,558 |
| Amount | 16,986,238 | 888,964 | 984,058 | 2,980,985 | 3,924,528 | 2,632,749 | 3,325,986 | 2,248,968 |
| Medical and dental expense: Number | 159,777 | 41,150 | 31,421 | 47,957 | 26,114 | 8,220 | 4,352 | 562 |
| Amount | 661,109 | 219,199 | 94,644 | 140,435 | 100,298 | 47,082 | 43,039 | 16,414 |
| Taxes paid: Number | 1,012,350 | 68,443 | 94,762 | 252,196 | 279,507 | 147,485 | 135,579 | 34,377 |
| Amount | 5,764,351 | 130,011 | 218,162 | 770,411 | 1,266,096 | 945,956 | 1,339,614 | 1,094,101 |
| Interest paid: Number | 932,141 | 53,046 | 81,907 | 234,900 | 267,284 | 139,351 | 125,303 | 30,350 |
| Amount | 8,124,066 | 354,098 | 481,834 | 1,617,546 | 2,010,742 | 1,278,243 | 1,555,315 | 826,286 |
| Contributions: Number | 961,840 | 53,303 | 82,571 | 231,768 | 271,474 | 148,676 | 138,757 | 35,292 |
| Amount | 2,550,208 | 66,208 | 110,632 | 346,750 | 497,688 | 351,387 | 465,206 | 712,339 |
| Taxable income: Number | 2,527,323 | 779,788 | 443,720 | 567,648 | 388,919 | 168,460 | 143,336 | 35,452 |
| Amount | 82,720,761 | 3,870,689 | 6,322,019 | 14,823,301 | 17,095,196 | 10,875,591 | 14,871,128 | 14,862,835 |
| Total tax credits: [8] Number | 214,981 | 31,171 | 26,665 | 46,870 | 47,867 | 24,624 | 26,191 | 11,593 |
| Amount | 140,424 | 10,430 | 12,809 | 21,969 | 24,341 | 13,607 | 18,535 | 38,735 |
| Child care credit: Number | 166,949 | 22,256 | 25,804 | 43,606 | 41,729 | 18,118 | 13,245 | 2,191 |
| Amount | 82,547 | 9,418 | 12,801 | 20,527 | 21,078 | 9,729 | 7,607 | 1,387 |
| Earned income credit: [9] Number | 434,177 | 364,184 | 69,993 | -- | -- | -- | -- | -- |
| Amount | 627,523 | 577,553 | 49,970 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] | | | | | | | | |
| Number | 341,508 | 321,758 | 19,750 | -- | -- | -- | -- | -- |
| Amount | 507,665 | 494,473 | 13,192 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 2,379,050 | 726,716 | 418,715 | 536,923 | 368,043 | 159,428 | 135,660 | 33,565 |
| Amount | 17,145,331 | 571,275 | 927,344 | 2,329,541 | 2,921,733 | 2,160,256 | 3,434,349 | 4,800,832 |
| Total tax liability: [12] Number | 2,501,607 | 805,964 | 431,222 | 550,620 | 377,110 | 163,346 | 138,960 | 34,385 |
| Amount | 17,952,994 | 681,414 | 996,596 | 2,460,799 | 3,053,303 | 2,247,792 | 3,582,143 | 4,930,947 |
| Tax due at time of filing: [13] Number | 771,460 | 205,696 | 100,697 | 163,183 | 133,930 | 75,991 | 71,750 | 20,213 |
| Amount | 1,992,907 | 99,329 | 86,104 | 193,535 | 235,655 | 198,450 | 361,818 | 818,015 |
| Overpayments: [14] Number | 2,167,180 | 1,024,899 | 343,801 | 396,490 | 245,415 | 85,852 | 61,617 | 9,105 |
| Amount | 2,852,313 | 1,086,787 | 334,943 | 491,458 | 420,957 | 191,438 | 208,499 | 118,232 |

See notes at end of this section.

## Table 2.–Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **WASHINGTON** | | | | | | | | |
| Number of returns | 2,544,398 | 1,029,958 | 373,912 | 510,770 | 358,176 | 141,463 | 99,762 | 30,357 |
| Number of joint returns | 1,111,303 | 168,404 | 130,041 | 280,222 | 291,327 | 126,594 | 88,578 | 26,137 |
| Number with paid preparer's signature | 1,047,179 | 347,720 | 142,485 | 224,044 | 172,595 | 73,019 | 62,003 | 25,313 |
| Number of exemptions [3] | 5,048,914 | 1,367,444 | 713,598 | 1,179,483 | 1,000,904 | 412,654 | 288,051 | 86,780 |
| Adjusted gross income (AGI) [4] | 101,042,177 | 8,653,664 | 9,253,203 | 20,042,425 | 21,784,949 | 12,084,639 | 13,004,163 | 16,219,134 |
| Salaries and wages in AGI: Number | 2,139,448 | 810,130 | 317,115 | 452,177 | 322,876 | 127,012 | 85,532 | 24,606 |
| Amount | 73,057,306 | 7,356,825 | 7,243,159 | 16,187,086 | 17,497,911 | 9,383,789 | 8,584,398 | 6,804,137 |
| Taxable interest: Number | 1,524,541 | 419,978 | 198,831 | 350,716 | 299,528 | 130,239 | 95,442 | 29,807 |
| Amount | 3,776,222 | 612,368 | 328,786 | 557,618 | 574,068 | 352,311 | 500,341 | 850,731 |
| Tax-exempt interest: [5] Number | 117,047 | 17,743 | 10,835 | 22,276 | 23,406 | 13,882 | 17,757 | 11,148 |
| Amount | 1,118,016 | 98,997 | 53,879 | 134,921 | 150,505 | 105,480 | 183,256 | 390,979 |
| Dividends: Number | 620,414 | 146,546 | 64,939 | 123,937 | 126,623 | 68,952 | 64,652 | 24,765 |
| Amount | 2,351,369 | 242,020 | 130,972 | 261,233 | 310,821 | 217,977 | 362,633 | 825,714 |
| Business or profession net income (less loss): Number | 370,108 | 110,772 | 47,205 | 84,091 | 66,686 | 28,188 | 24,718 | 8,448 |
| Amount | 4,128,719 | 294,283 | 330,707 | 677,104 | 711,586 | 489,668 | 907,724 | 717,647 |
| Number of farm returns | 33,651 | 9,289 | 3,920 | 7,321 | 6,439 | 2,813 | 2,673 | 1,196 |
| Net capital gain (less loss) in AGI: Number | 538,934 | 121,718 | 54,716 | 105,705 | 108,920 | 60,936 | 61,866 | 25,073 |
| Amount | 6,529,890 | 323,391 | 121,318 | 308,030 | 481,887 | 434,778 | 968,495 | 3,891,990 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 129,286 | 34,414 | 20,610 | 29,260 | 24,194 | 10,515 | 8,145 | 2,148 |
| Amount | 1,079,964 | 130,319 | 102,766 | 192,940 | 225,570 | 144,630 | 183,403 | 100,337 |
| Pensions and annuities in AGI: Number | 415,178 | 127,905 | 65,937 | 90,734 | 73,254 | 30,243 | 21,691 | 5,414 |
| Amount | 5,770,441 | 985,282 | 829,869 | 1,354,083 | 1,269,112 | 613,672 | 544,345 | 174,076 |
| Social Security benefits in AGI: Number | 175,437 | 4,853 | 31,124 | 61,182 | 43,376 | 16,665 | 13,720 | 4,517 |
| Amount | 1,278,691 | 15,696 | 57,299 | 320,137 | 444,050 | 201,584 | 175,501 | 64,424 |
| Total statutory adjustments: Number | 401,729 | 108,585 | 58,126 | 96,007 | 65,282 | 29,071 | 30,926 | 13,732 |
| Amount | 990,322 | 117,050 | 95,292 | 183,319 | 164,465 | 107,013 | 191,665 | 131,518 |
| Self-employment retirement plans: [6] Number | 27,922 | 1,275 | 1,535 | 4,028 | 6,111 | 4,372 | 7,210 | 3,391 |
| Amount | 205,476 | 2,581 | 4,045 | 13,542 | 25,647 | 25,797 | 76,165 | 57,699 |
| Total itemized deductions: [7] Number | 776,731 | 64,296 | 69,068 | 200,729 | 226,942 | 109,654 | 82,516 | 23,526 |
| Amount | 11,477,838 | 942,280 | 743,096 | 2,235,914 | 2,951,819 | 1,717,155 | 1,700,084 | 1,187,489 |
| Medical and dental expense: Number | 111,091 | 36,051 | 21,221 | 30,509 | 16,467 | 4,434 | 2,158 | 251 |
| Amount | 577,203 | 195,348 | 114,456 | 126,559 | 76,058 | 31,300 | 25,775 | 7,708 |
| Taxes paid: Number | 761,963 | 58,864 | 66,570 | 196,910 | 225,036 | 109,017 | 82,063 | 23,503 |
| Amount | 2,387,218 | 280,584 | 126,527 | 409,086 | 581,866 | 355,815 | 369,785 | 263,556 |
| Interest paid: Number | 714,621 | 49,804 | 60,064 | 186,293 | 215,936 | 104,387 | 76,833 | 21,304 |
| Amount | 6,415,846 | 373,756 | 384,219 | 1,319,338 | 1,773,712 | 1,003,034 | 965,069 | 596,720 |
| Contributions: Number | 667,353 | 41,368 | 53,964 | 166,465 | 202,160 | 102,324 | 78,376 | 22,696 |
| Amount | 1,683,631 | 53,204 | 72,454 | 235,597 | 347,040 | 225,709 | 275,291 | 474,336 |
| Taxable income: Number | 2,127,732 | 623,838 | 366,317 | 508,438 | 357,768 | 141,356 | 99,692 | 30,323 |
| Amount | 71,315,769 | 3,037,087 | 5,151,167 | 13,042,396 | 15,467,991 | 9,116,792 | 10,472,121 | 15,028,216 |
| Total tax credits: [8] Number | 180,463 | 19,849 | 21,419 | 42,006 | 45,608 | 22,174 | 19,212 | 10,195 |
| Amount | 131,130 | 4,750 | 8,217 | 17,432 | 21,337 | 11,874 | 15,971 | 51,551 |
| Child care credit: Number | 114,819 | 10,208 | 16,583 | 31,655 | 33,519 | 14,144 | 7,356 | 1,354 |
| Amount | 48,447 | 3,510 | 6,847 | 12,681 | 14,814 | 6,507 | 3,390 | 698 |
| Earned income credit: [9] Number | 301,827 | 246,779 | 55,048 | -- | -- | -- | -- | -- |
| Amount | 394,320 | 354,955 | 39,365 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 227,917 | 211,939 | 15,978 | -- | -- | -- | -- | -- |
| Amount | 307,531 | 296,698 | 10,833 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 2,119,887 | 617,337 | 365,383 | 508,058 | 357,716 | 141,360 | 99,702 | 30,331 |
| Amount | 15,281,209 | 457,022 | 766,704 | 2,085,470 | 2,669,958 | 1,842,696 | 2,477,587 | 4,981,773 |
| Total tax liability: [12] Number | 2,174,332 | 667,987 | 368,155 | 508,880 | 357,852 | 141,391 | 99,726 | 30,341 |
| Amount | 16,005,472 | 552,106 | 835,098 | 2,222,618 | 2,808,979 | 1,927,273 | 2,599,627 | 5,059,771 |
| Tax due at time of filing: [13] Number | 708,050 | 190,190 | 96,208 | 156,306 | 129,037 | 66,391 | 52,317 | 17,601 |
| Amount | 2,096,253 | 91,111 | 87,179 | 208,747 | 263,639 | 214,352 | 365,126 | 866,099 |
| Overpayments: [14] Number | 1,687,207 | 755,042 | 265,458 | 338,007 | 216,015 | 68,104 | 38,115 | 6,466 |
| Amount | 2,142,349 | 688,003 | 247,847 | 433,403 | 375,963 | 153,909 | 143,243 | 99,982 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **WEST VIRGINIA** | | | | | | | | |
| Number of returns | 722,094 | 365,095 | 105,046 | 132,223 | 78,223 | 23,608 | 13,648 | 4,251 |
| Number of joint returns | 357,528 | 97,022 | 58,446 | 95,605 | 68,818 | 21,751 | 12,171 | 3,715 |
| Number with paid preparer's signature | 262,993 | 115,233 | 38,244 | 51,873 | 34,151 | 11,263 | 8,505 | 3,724 |
| Number of exemptions [3] | 1,462,943 | 557,389 | 229,826 | 331,419 | 222,586 | 69,603 | 39,409 | 12,711 |
| Adjusted gross income (AGI) [4] | 21,281,461 | 3,292,131 | 2,589,616 | 5,160,571 | 4,722,068 | 2,002,941 | 1,777,678 | 1,736,456 |
| Salaries and wages in AGI: Number | 611,269 | 289,673 | 90,848 | 121,196 | 72,833 | 21,601 | 11,634 | 3,484 |
| Amount | 16,300,958 | 2,500,408 | 2,043,268 | 4,335,925 | 3,994,616 | 1,599,307 | 1,109,375 | 718,058 |
| Taxable interest: Number | 382,760 | 134,602 | 55,323 | 88,874 | 65,138 | 21,623 | 13,029 | 4,171 |
| Amount | 770,318 | 203,343 | 99,665 | 139,302 | 116,910 | 57,712 | 69,232 | 84,154 |
| Tax-exempt interest: [5] Number | 17,571 | 3,015 | 1,678 | 3,267 | 3,435 | 1,972 | 2,491 | 1,713 |
| Amount | 130,547 | 8,536 | 6,547 | 15,973 | 18,594 | 15,051 | 28,460 | 37,385 |
| Dividends: Number | 127,809 | 36,269 | 15,198 | 27,081 | 25,378 | 11,316 | 9,036 | 3,531 |
| Amount | 409,399 | 51,933 | 30,371 | 54,860 | 62,013 | 41,273 | 71,846 | 97,102 |
| Business or profession net income (less loss): | | | | | | | | |
| Number | 92,224 | 38,251 | 12,925 | 18,551 | 12,075 | 4,502 | 4,079 | 1,841 |
| Amount | 892,646 | 105,809 | 70,819 | 117,824 | 106,083 | 77,059 | 183,000 | 232,052 |
| Number of farm returns | 14,004 | 5,477 | 2,127 | 3,185 | 1,971 | 617 | 440 | 187 |
| Net capital gain (less loss) in AGI: Number | 85,886 | 23,956 | 9,907 | 17,114 | 16,251 | 7,892 | 7,466 | 3,300 |
| Amount | 564,322 | 43,631 | 22,197 | 47,563 | 60,781 | 47,933 | 91,910 | 250,308 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 29,440 | 10,184 | 5,388 | 6,436 | 4,339 | 1,589 | 1,174 | 330 |
| Amount | 186,016 | 33,014 | 25,054 | 39,647 | 34,746 | 19,694 | 22,147 | 11,713 |
| Pensions and annuities in AGI: Number | 132,317 | 59,879 | 22,062 | 24,893 | 15,812 | 5,362 | 3,401 | 908 |
| Amount | 1,403,658 | 431,113 | 252,997 | 309,794 | 220,905 | 91,641 | 75,195 | 22,014 |
| Social Security benefits in AGI: Number | 38,761 | 1,047 | 8,298 | 15,218 | 8,618 | 2,752 | 2,148 | 680 |
| Amount | 250,356 | 3,103 | 13,144 | 74,187 | 86,392 | 33,840 | 29,503 | 10,186 |
| Total statutory adjustments: Number | 98,025 | 37,179 | 14,879 | 21,342 | 11,921 | 4,841 | 5,265 | 2,598 |
| Amount | 190,815 | 29,239 | 19,087 | 32,952 | 24,844 | 15,991 | 36,360 | 32,343 |
| Self-employment retirement plans: [6] Number | 3,878 | 143 | 122 | 399 | 599 | 530 | 1,265 | 820 |
| Amount | 38,916 | 258 | 310 | 1,317 | 2,551 | 3,327 | 15,148 | 16,005 |
| Total itemized deductions: [7] Number | 104,608 | 6,675 | 7,982 | 24,724 | 32,717 | 16,380 | 12,039 | 4,091 |
| Amount | 1,398,205 | 74,803 | 76,306 | 251,743 | 366,454 | 219,383 | 229,039 | 180,477 |
| Medical and dental expense: Number | 12,241 | 3,707 | 2,323 | 3,564 | 1,785 | 540 | 289 | 33 |
| Amount | 82,162 | 29,108 | 13,882 | 18,030 | 11,701 | 4,691 | 3,844 | 905 |
| Taxes paid: Number | 104,408 | 6,252 | 7,946 | 24,831 | 32,813 | 16,425 | 12,046 | 4,093 |
| Amount | 479,911 | 7,585 | 11,329 | 53,954 | 111,587 | 82,403 | 101,494 | 111,558 |
| Interest paid: Number | 87,480 | 4,098 | 5,927 | 21,018 | 29,495 | 14,470 | 9,514 | 2,958 |
| Amount | 515,986 | 21,681 | 26,877 | 102,174 | 155,042 | 84,651 | 77,394 | 48,167 |
| Contributions: Number | 86,049 | 3,924 | 5,569 | 19,066 | 27,829 | 14,720 | 11,091 | 3,850 |
| Amount | 230,792 | 6,378 | 9,642 | 33,663 | 55,465 | 35,092 | 42,290 | 48,262 |
| Taxable income: Number | 553,214 | 197,457 | 104,149 | 131,968 | 78,159 | 23,594 | 13,641 | 4,246 |
| Amount | 13,661,094 | 880,605 | 1,354,069 | 3,388,707 | 3,490,960 | 1,558,889 | 1,439,606 | 1,548,257 |
| Total tax credits: [8] Number | 26,312 | 3,806 | 3,295 | 6,985 | 6,109 | 2,557 | 2,163 | 1,397 |
| Amount | 15,975 | 947 | 1,415 | 3,551 | 2,992 | 1,368 | 1,973 | 3,729 |
| Child care credit: Number | 15,206 | 1,525 | 2,210 | 4,768 | 4,254 | 1,541 | 750 | 158 |
| Amount | 5,119 | 430 | 686 | 1,562 | 1,499 | 560 | 297 | 86 |
| Earned income credit: [9] Number | 137,000 | 114,253 | 22,747 | -- | -- | -- | -- | -- |
| Amount | 190,989 | 174,449 | 16,541 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 107,789 | 101,169 | 6,620 | -- | -- | -- | -- | -- |
| Amount | 155,609 | 151,034 | 4,575 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 551,438 | 195,959 | 103,938 | 131,900 | 78,156 | 23,594 | 13,643 | 4,248 |
| Amount | 2,610,330 | 132,134 | 202,093 | 528,600 | 597,595 | 317,102 | 341,481 | 491,324 |
| Total tax liability: [12] Number | 573,944 | 218,042 | 104,225 | 131,995 | 78,183 | 23,602 | 13,647 | 4,250 |
| Amount | 2,757,099 | 160,919 | 217,313 | 553,918 | 619,300 | 330,875 | 365,867 | 508,907 |
| Tax due at time of filing: [13] Number | 139,491 | 47,641 | 21,017 | 30,750 | 21,731 | 9,707 | 6,437 | 2,208 |
| Amount | 253,087 | 20,325 | 16,978 | 34,669 | 37,856 | 27,377 | 42,721 | 73,161 |
| Overpayments: [14] Number | 548,862 | 295,695 | 81,552 | 98,286 | 54,156 | 12,730 | 5,480 | 963 |
| Amount | 667,749 | 304,187 | 85,985 | 123,161 | 94,965 | 27,034 | 20,553 | 11,862 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **WISCONSIN** | | | | | | | | |
| Number of returns | 2,427,460 | 1,046,703 | 353,879 | 478,827 | 341,848 | 112,339 | 70,894 | 22,970 |
| Number of joint returns | 1,060,539 | 158,570 | 116,469 | 296,070 | 300,338 | 104,115 | 64,489 | 20,488 |
| Number with paid preparer's signature | 1,027,046 | 366,930 | 142,860 | 225,567 | 170,019 | 57,727 | 44,339 | 19,604 |
| Number of exemptions [3] | 4,703,944 | 1,231,048 | 649,153 | 1,171,858 | 1,018,397 | 346,704 | 217,352 | 69,432 |
| Adjusted gross income (AGI) [4] | 87,898,859 | 9,089,688 | 8,737,728 | 18,845,489 | 20,696,021 | 9,560,348 | 9,231,051 | 11,738,534 |
| Salaries and wages in AGI: Number | 2,101,790 | 836,529 | 312,871 | 442,146 | 321,624 | 104,670 | 63,779 | 20,171 |
| Amount | 66,229,527 | 7,161,912 | 7,002,538 | 15,735,175 | 17,442,614 | 7,718,209 | 6,362,736 | 4,806,342 |
| Taxable interest: Number | 1,626,427 | 529,013 | 218,039 | 370,830 | 309,468 | 107,325 | 68,991 | 22,761 |
| Amount | 3,139,870 | 684,513 | 338,185 | 505,115 | 468,759 | 249,081 | 319,653 | 574,564 |
| Tax-exempt interest: [5] Number | 95,356 | 14,416 | 8,411 | 17,017 | 19,647 | 11,262 | 14,268 | 10,335 |
| Amount | 593,042 | 34,886 | 23,690 | 60,907 | 79,815 | 52,633 | 99,955 | 241,156 |
| Dividends: Number | 648,181 | 179,970 | 72,153 | 131,668 | 134,487 | 61,075 | 49,284 | 19,544 |
| Amount | 1,924,329 | 231,522 | 130,259 | 234,855 | 275,516 | 179,682 | 292,358 | 580,136 |
| Business or profession net income (less loss): | | | | | | | | |
| Number | 291,928 | 86,585 | 39,142 | 71,130 | 53,364 | 19,381 | 16,509 | 5,817 |
| Amount | 2,595,924 | 224,945 | 217,029 | 468,003 | 484,670 | 312,282 | 543,045 | 345,951 |
| Number of farm returns | 74,948 | 30,445 | 12,003 | 16,679 | 9,863 | 2,882 | 2,265 | 811 |
| Net capital gain (less loss) in AGI: Number | 522,818 | 144,966 | 57,938 | 103,468 | 103,542 | 49,502 | 44,276 | 19,126 |
| Amount | 4,255,781 | 258,631 | 144,438 | 300,737 | 411,031 | 309,788 | 603,370 | 2,227,787 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 140,570 | 54,019 | 24,413 | 27,729 | 19,537 | 7,303 | 5,734 | 1,835 |
| Amount | 924,035 | 185,610 | 121,084 | 172,724 | 166,008 | 89,605 | 118,518 | 70,485 |
| Pensions and annuities in AGI: Number | 378,996 | 147,005 | 61,678 | 76,406 | 55,550 | 19,632 | 14,030 | 4,695 |
| Amount | 3,941,645 | 903,566 | 620,711 | 903,124 | 760,793 | 329,184 | 297,047 | 127,220 |
| Social Security benefits in AGI: Number | 144,402 | 2,984 | 29,079 | 54,292 | 33,749 | 11,579 | 9,388 | 3,331 |
| Amount | 960,315 | 8,570 | 45,553 | 269,580 | 341,983 | 141,075 | 124,255 | 49,300 |
| Total statutory adjustments: Number | 361,472 | 101,795 | 57,965 | 93,524 | 53,799 | 21,097 | 22,131 | 11,161 |
| Amount | 795,015 | 106,547 | 94,883 | 169,910 | 125,234 | 74,291 | 128,889 | 95,261 |
| Self-employment retirement plans: [6] Number | 21,646 | 893 | 1,175 | 3,586 | 5,234 | 3,216 | 5,113 | 2,429 |
| Amount | 140,124 | 1,456 | 2,697 | 10,528 | 19,939 | 18,440 | 50,246 | 36,818 |
| Total itemized deductions: [7] Number | 802,924 | 55,708 | 67,681 | 216,535 | 267,657 | 104,487 | 68,470 | 22,386 |
| Amount | 11,568,008 | 786,584 | 615,578 | 2,205,027 | 3,331,312 | 1,691,416 | 1,563,792 | 1,374,298 |
| Medical and dental expense: Number | 101,900 | 36,930 | 20,944 | 27,251 | 12,522 | 2,891 | 1,208 | 154 |
| Amount | 832,455 | 410,535 | 95,017 | 215,065 | 64,509 | 22,679 | 18,625 | 6,026 |
| Taxes paid: Number | 802,471 | 53,519 | 67,745 | 217,487 | 268,319 | 104,518 | 68,483 | 22,400 |
| Amount | 5,543,078 | 168,566 | 221,914 | 951,851 | 1,626,031 | 865,741 | 832,354 | 876,622 |
| Interest paid: Number | 672,290 | 31,576 | 51,878 | 187,557 | 238,288 | 90,315 | 55,799 | 16,877 |
| Amount | 3,620,140 | 134,323 | 199,430 | 813,871 | 1,182,613 | 548,275 | 466,588 | 275,041 |
| Contributions: Number | 709,183 | 41,028 | 53,921 | 183,273 | 243,949 | 99,357 | 65,872 | 21,783 |
| Amount | 1,458,167 | 48,442 | 61,902 | 203,943 | 320,010 | 186,790 | 216,607 | 420,474 |
| Taxable income: Number | 2,049,262 | 675,259 | 348,824 | 477,442 | 341,635 | 112,283 | 70,855 | 22,964 |
| Amount | 58,868,275 | 3,084,661 | 4,999,756 | 12,114,592 | 14,298,160 | 6,938,551 | 7,108,564 | 10,323,991 |
| Total tax credits: [8] Number | 148,622 | 17,717 | 15,370 | 36,953 | 41,255 | 16,080 | 13,220 | 8,027 |
| Amount | 73,277 | 3,869 | 5,286 | 13,279 | 15,941 | 6,943 | 7,251 | 20,708 |
| Child care credit: Number | 96,715 | 9,109 | 11,323 | 28,967 | 31,797 | 10,109 | 4,648 | 762 |
| Amount | 36,136 | 2,955 | 4,147 | 10,245 | 12,496 | 4,102 | 1,833 | 358 |
| Earned income credit: [9] Number | 259,276 | 209,385 | 49,891 | -- | -- | -- | -- | -- |
| Amount | 352,418 | 316,275 | 36,144 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] | | | | | | | | |
| Number | 193,735 | 180,009 | 13,726 | -- | -- | -- | -- | -- |
| Amount | 272,354 | 263,327 | 9,027 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 2,040,675 | 667,898 | 347,989 | 477,065 | 341,614 | 112,284 | 70,862 | 22,963 |
| Amount | 11,948,549 | 462,905 | 746,129 | 1,907,745 | 2,388,995 | 1,372,721 | 1,662,245 | 3,407,810 |
| Total tax liability: [12] Number | 2,087,831 | 712,627 | 349,840 | 477,564 | 341,660 | 112,301 | 70,873 | 22,966 |
| Amount | 12,457,466 | 536,749 | 801,147 | 2,018,857 | 2,492,141 | 1,427,069 | 1,735,171 | 3,446,334 |
| Tax due at time of filing: [13] Number | 647,129 | 202,414 | 85,015 | 141,165 | 115,594 | 52,817 | 36,567 | 13,557 |
| Amount | 1,578,470 | 78,066 | 70,941 | 171,744 | 206,560 | 144,745 | 228,724 | 677,692 |
| Overpayments: [14] Number | 1,657,276 | 765,485 | 259,153 | 325,347 | 217,257 | 55,273 | 28,967 | 5,794 |
| Amount | 1,856,164 | 610,680 | 228,102 | 383,180 | 341,302 | 114,152 | 103,459 | 75,288 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **WYOMING** | | | | | | | | |
| Number of returns | 222,938 | 106,721 | 30,535 | 41,574 | 28,604 | 8,618 | 4,988 | 1,898 |
| Number of joint returns | 103,664 | 21,070 | 15,086 | 28,938 | 24,801 | 7,865 | 4,334 | 1,570 |
| Number with paid preparer's signature | 102,771 | 41,014 | 14,079 | 21,171 | 15,646 | 5,288 | 3,839 | 1,734 |
| Number of exemptions [3] | 451,924 | 143,137 | 66,806 | 109,784 | 86,490 | 26,335 | 14,354 | 5,018 |
| Adjusted gross income (AGI) [4] | 7,758,177 | 766,961 | 752,807 | 1,632,776 | 1,727,076 | 731,116 | 653,150 | 1,494,290 |
| Salaries and wages in AGI: Number | 188,721 | 86,119 | 26,251 | 37,287 | 26,132 | 7,674 | 3,936 | 1,322 |
| Amount | 5,213,435 | 720,097 | 587,422 | 1,319,501 | 1,390,980 | 538,128 | 323,978 | 333,328 |
| Taxable interest: Number | 129,869 | 45,415 | 17,181 | 28,736 | 23,961 | 7,908 | 4,785 | 1,883 |
| Amount | 354,376 | 64,775 | 30,434 | 48,252 | 46,661 | 25,901 | 38,425 | 99,927 |
| Tax-exempt interest: [5] Number | 10,311 | 2,042 | 1,030 | 2,002 | 2,090 | 1,032 | 1,257 | 858 |
| Amount | 126,146 | 12,214 | 6,322 | 13,481 | 14,413 | 7,787 | 18,028 | 53,901 |
| Dividends: Number | 55,697 | 15,898 | 6,205 | 11,726 | 11,922 | 4,833 | 3,512 | 1,601 |
| Amount | 260,188 | 27,261 | 12,232 | 24,847 | 29,384 | 18,803 | 32,457 | 115,204 |
| Business or profession net income (less loss): Number | 39,007 | 13,770 | 5,585 | 9,063 | 6,264 | 1,973 | 1,623 | 729 |
| Amount | 320,435 | 25,803 | 26,754 | 53,050 | 51,151 | 31,438 | 64,303 | 67,938 |
| Number of farm returns | 10,177 | 4,486 | 1,388 | 1,964 | 1,243 | 464 | 403 | 229 |
| Net capital gain (less loss) in AGI: Number | 48,447 | 14,454 | 5,638 | 9,775 | 9,466 | 4,052 | 3,404 | 1,658 |
| Amount | 691,079 | 40,885 | 14,461 | 31,551 | 44,195 | 35,886 | 73,725 | 450,376 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 10,428 | 3,122 | 1,737 | 2,425 | 1,814 | 686 | 487 | 157 |
| Amount | 88,293 | 12,378 | 8,875 | 17,248 | 18,418 | 10,604 | 12,574 | 8,197 |
| Pensions and annuities in AGI: Number | 34,028 | 11,683 | 5,561 | 7,592 | 5,768 | 1,855 | 1,198 | 371 |
| Amount | 407,340 | 80,477 | 62,822 | 100,396 | 86,696 | 33,980 | 29,176 | 13,791 |
| Social Security benefits in AGI: Number | 13,568 | 454 | 2,441 | 4,954 | 3,262 | 1,068 | 964 | 425 |
| Amount | 94,491 | 1,393 | 4,421 | 25,456 | 32,622 | 12,666 | 12,068 | 5,864 |
| Total statutory adjustments: Number | 40,613 | 13,380 | 6,250 | 9,684 | 5,850 | 2,202 | 2,147 | 1,100 |
| Amount | 77,883 | 11,350 | 8,429 | 15,495 | 12,321 | 7,275 | 12,858 | 10,156 |
| Self-employment retirement plans: [6] Number | 1,687 | 76 | 80 | 259 | 392 | 255 | 418 | 207 |
| Amount | 12,438 | 175 | 200 | 809 | 1,548 | 1,634 | 4,498 | 3,575 |
| Total itemized deductions: [7] Number | 37,224 | 3,853 | 3,673 | 9,748 | 11,045 | 4,701 | 2,981 | 1,223 |
| Amount | 583,139 | 46,371 | 35,836 | 98,853 | 122,459 | 60,808 | 53,712 | 165,099 |
| Medical and dental expense: Number | 8,462 | 2,695 | 1,603 | 2,401 | 1,286 | 310 | 144 | 23 |
| Amount | 46,959 | 17,734 | 8,544 | 10,480 | 6,059 | 2,064 | 1,582 | 498 |
| Taxes paid: Number | 35,942 | 3,232 | 3,447 | 9,493 | 10,974 | 4,663 | 2,927 | 1,206 |
| Amount | 74,563 | 4,711 | 3,194 | 10,153 | 14,772 | 8,246 | 8,376 | 25,112 |
| Interest paid: Number | 32,132 | 2,474 | 2,837 | 8,553 | 10,287 | 4,370 | 2,625 | 986 |
| Amount | 263,109 | 17,115 | 14,798 | 48,694 | 68,653 | 33,675 | 26,774 | 53,400 |
| Contributions: Number | 30,715 | 2,305 | 2,665 | 7,794 | 9,671 | 4,319 | 2,772 | 1,189 |
| Amount | 178,815 | 3,473 | 4,459 | 15,013 | 21,413 | 11,075 | 13,682 | 109,700 |
| Taxable income: Number | 175,721 | 60,176 | 30,007 | 41,465 | 28,581 | 8,613 | 4,984 | 1,895 |
| Amount | 5,433,672 | 260,523 | 395,429 | 1,056,792 | 1,269,893 | 577,777 | 550,348 | 1,322,911 |
| Total tax credits: [8] Number | 15,416 | 2,056 | 2,033 | 4,446 | 3,751 | 1,332 | 1,063 | 735 |
| Amount | 12,170 | 433 | 603 | 1,528 | 1,489 | 708 | 1,175 | 6,234 |
| Child care credit: Number | 10,397 | 1,124 | 1,643 | 3,660 | 2,847 | 767 | 289 | 67 |
| Amount | 3,555 | 329 | 505 | 1,254 | 1,043 | 285 | 111 | 29 |
| Earned income credit: [9] Number | 33,549 | 27,647 | 5,902 | -- | -- | -- | -- | -- |
| Amount | 46,033 | 41,696 | 4,337 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] Number | 25,910 | 24,086 | 1,824 | -- | -- | -- | -- | -- |
| Amount | 36,423 | 35,212 | 1,211 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 174,841 | 59,408 | 29,929 | 41,439 | 28,573 | 8,613 | 4,984 | 1,895 |
| Amount | 1,252,561 | 39,229 | 58,916 | 165,665 | 218,008 | 118,148 | 131,736 | 520,861 |
| Total tax liability: [12] Number | 182,193 | 66,524 | 30,107 | 41,486 | 28,580 | 8,613 | 4,986 | 1,897 |
| Amount | 1,313,661 | 49,644 | 65,239 | 177,831 | 229,072 | 124,068 | 140,667 | 527,139 |
| Tax due at time of filing: [13] Number | 58,375 | 17,978 | 7,867 | 13,447 | 10,719 | 4,383 | 2,913 | 1,068 |
| Amount | 162,567 | 8,143 | 7,370 | 18,338 | 22,607 | 15,365 | 26,919 | 63,826 |
| Overpayments: [14] Number | 150,569 | 80,391 | 21,509 | 26,606 | 16,758 | 3,665 | 1,329 | 311 |
| Amount | 180,944 | 73,575 | 21,257 | 31,466 | 26,497 | 7,416 | 5,892 | 14,841 |

See notes at end of this section.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

| State and item | All returns | Size of adjusted gross income: Under $20,000 [1] | $20,000 under $30,000 | $30,000 under $50,000 | $50,000 under $75,000 | $75,000 under $100,000 | $100,000 under $200,000 | $200,000 or more |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **OTHER AREAS [15]** | | | | | | | | |
| Number of returns | 1,138,640 | 794,357 | 100,844 | 99,718 | 55,958 | 27,563 | 38,323 | 21,877 |
| Number of joint returns | 327,294 | 127,595 | 49,593 | 53,339 | 34,836 | 18,470 | 27,001 | 16,460 |
| Number with paid preparer's signature | 373,573 | 217,836 | 27,326 | 35,240 | 26,755 | 17,016 | 29,765 | 19,635 |
| Number of exemptions [3] | 2,029,969 | 1,156,153 | 237,622 | 243,857 | 144,688 | 74,168 | 108,323 | 65,158 |
| Adjusted gross income (AGI) [4] | 31,829,328 | 2,916,481 | 2,463,864 | 3,870,463 | 3,401,401 | 2,377,270 | 5,261,166 | 11,538,680 |
| Salaries and wages in AGI: Number | 759,793 | 450,058 | 88,666 | 89,751 | 50,801 | 25,251 | 35,475 | 19,791 |
| Amount | 37,145,043 | 8,556,075 | 2,772,097 | 4,330,086 | 3,769,840 | 2,659,145 | 5,909,182 | 9,148,619 |
| Taxable interest: Number | 456,290 | 213,584 | 54,721 | 65,471 | 44,465 | 23,506 | 34,246 | 20,297 |
| Amount | 1,127,708 | 253,653 | 83,084 | 125,313 | 112,060 | 74,419 | 147,039 | 332,139 |
| Tax-exempt interest: [5] Number | 37,275 | 14,906 | 2,468 | 3,491 | 3,277 | 2,448 | 5,036 | 5,649 |
| Amount | 252,949 | 45,307 | 15,074 | 19,366 | 18,830 | 12,999 | 31,379 | 109,995 |
| Dividends: Number | 220,863 | 83,062 | 22,194 | 31,610 | 26,080 | 15,402 | 25,078 | 17,437 |
| Amount | 1,056,686 | 142,530 | 57,952 | 92,146 | 96,488 | 75,327 | 162,159 | 430,085 |
| Business or profession net income (less loss): | | | | | | | | |
| Number | 55,990 | 30,153 | 5,716 | 6,624 | 4,656 | 2,703 | 3,800 | 2,338 |
| Amount | 916,003 | 250,933 | 59,284 | 85,020 | 79,944 | 58,353 | 128,691 | 253,777 |
| Number of farm returns | 2,448 | 1,048 | 182 | 285 | 276 | 179 | 271 | 200 |
| Net capital gain (less loss) in AGI: Number | 186,579 | 69,763 | 17,629 | 26,152 | 22,325 | 13,105 | 21,515 | 16,090 |
| Amount | 2,619,216 | 182,869 | 72,558 | 117,757 | 137,731 | 114,663 | 290,852 | 1,702,786 |
| Taxable Individual Retirement Arrangements distributions: [6] Number | 13,333 | 5,247 | 1,961 | 2,230 | 1,697 | 816 | 954 | 428 |
| Amount | 158,705 | 28,710 | 15,984 | 22,999 | 23,396 | 14,881 | 26,915 | 25,819 |
| Pensions and annuities in AGI: Number | 80,353 | 36,161 | 11,811 | 12,918 | 9,096 | 4,022 | 4,356 | 1,989 |
| Amount | 1,261,897 | 320,269 | 186,930 | 241,731 | 196,733 | 101,345 | 126,670 | 88,220 |
| Social Security benefits in AGI: Number | 18,450 | 3,905 | 2,797 | 4,887 | 3,410 | 1,409 | 1,454 | 588 |
| Amount | 126,972 | 21,905 | 10,728 | 26,890 | 30,949 | 14,191 | 15,590 | 6,719 |
| Total statutory adjustments: Number | 124,724 | 62,302 | 16,289 | 19,343 | 9,298 | 5,124 | 7,540 | 4,828 |
| Amount | 539,936 | 228,036 | 41,868 | 55,443 | 39,427 | 24,976 | 54,305 | 95,884 |
| Self-employment retirement plans: [6] Number | 3,248 | 341 | 158 | 329 | 401 | 312 | 727 | 980 |
| Amount | 38,718 | 1,610 | 686 | 1,647 | 2,768 | 2,375 | 8,854 | 20,778 |
| Total itemized deductions: [7] Number | 231,234 | 110,218 | 20,217 | 28,002 | 22,119 | 14,334 | 23,187 | 13,157 |
| Amount | 2,301,202 | 424,016 | 130,749 | 244,600 | 260,725 | 204,821 | 438,934 | 597,357 |
| Medical and dental expense: Number | 10,842 | 4,148 | 1,840 | 2,256 | 1,506 | 607 | 416 | 69 |
| Amount | 114,146 | 74,209 | 9,353 | 11,768 | 8,819 | 4,041 | 4,297 | 1,660 |
| Taxes paid: Number | 205,671 | 93,082 | 18,195 | 25,564 | 20,581 | 13,568 | 22,128 | 12,553 |
| Amount | 965,074 | 185,739 | 35,800 | 69,645 | 80,868 | 73,850 | 182,540 | 336,632 |
| Interest paid: Number | 73,541 | 8,312 | 5,776 | 11,744 | 13,017 | 9,167 | 15,661 | 9,864 |
| Amount | 827,857 | 69,334 | 42,480 | 90,239 | 109,495 | 86,142 | 182,371 | 247,796 |
| Contributions: Number | 90,779 | 18,510 | 8,124 | 14,534 | 13,954 | 9,605 | 16,060 | 9,992 |
| Amount | 277,860 | 12,977 | 11,845 | 25,163 | 30,753 | 23,515 | 47,897 | 125,709 |
| Taxable income: Number | 618,718 | 277,372 | 98,699 | 99,131 | 55,835 | 27,524 | 38,294 | 21,863 |
| Amount | 25,186,366 | 1,439,823 | 1,303,171 | 2,613,419 | 2,582,597 | 1,909,239 | 4,495,042 | 10,843,074 |
| Total tax credits: [8] Number | 135,750 | 19,589 | 18,548 | 27,190 | 17,985 | 11,782 | 23,251 | 17,405 |
| Amount | 1,868,568 | 9,498 | 19,169 | 60,244 | 75,273 | 81,816 | 347,773 | 1,274,795 |
| Child care credit: Number | 22,714 | 4,374 | 6,268 | 7,153 | 2,478 | 1,082 | 1,040 | 319 |
| Amount | 10,606 | 1,735 | 2,726 | 3,684 | 1,246 | 533 | 514 | 169 |
| Earned income credit: [9] Number | 28,605 | 26,255 | 2,350 | -- | -- | -- | -- | -- |
| Amount | 30,468 | 29,189 | 1,277 | -- | -- | -- | -- | -- |
| Excess earned income credit (refundable): [10] | | | | | | | | |
| Number | 23,592 | 22,811 | 781 | -- | -- | -- | -- | -- |
| Amount | 26,458 | 26,014 | 444 | -- | -- | -- | -- | -- |
| Income tax: [11] Number | 599,100 | 270,106 | 93,725 | 93,459 | 54,627 | 27,267 | 38,107 | 21,809 |
| Amount | 4,791,658 | 212,624 | 178,721 | 379,230 | 416,863 | 338,664 | 805,638 | 2,459,920 |
| Total tax liability: [12] Number | 700,826 | 371,211 | 94,139 | 93,548 | 54,696 | 27,291 | 38,122 | 21,819 |
| Amount | 5,126,996 | 446,015 | 189,970 | 392,958 | 428,548 | 346,270 | 821,197 | 2,502,037 |
| Tax due at time of filing: [13] Number | 261,515 | 144,295 | 23,471 | 30,413 | 22,239 | 12,339 | 18,035 | 10,723 |
| Amount | 760,156 | 125,660 | 21,461 | 43,675 | 52,195 | 44,888 | 118,138 | 354,138 |
| Overpayments: [14] Number | 567,042 | 369,035 | 70,647 | 62,070 | 29,355 | 12,676 | 15,917 | 7,342 |
| Amount | 958,794 | 353,839 | 91,110 | 124,127 | 88,501 | 50,581 | 102,065 | 148,573 |

See notes at end of this section.

credit is the amount (in excess of the taxes) that could not be credited, including any "advance earned income credit payments" on those returns that had such an excess. ("Advance earned income credit payments" were made to employees electing to receive such payments currently through their paychecks. Such "payments" are included in the statistics only if the employees also met the tax return filing requirements; advance payments received by those not required to file are, therefore, excluded.)

[35] Total includes the following not shown separately: "advance earned income credit payments" (see footnote 34, above); excess Social Security and railroad retirement tax withheld; and credits for (a) capital gains tax paid by a Regulated Investment Company, but considered paid by shareholders, and (b) part of the purchase price of a diesel-powered highway vehicle.

[36] Represents tax withheld on salaries and wages; certain tip income; pensions and annuities; certain gambling winnings; and distributions from profit-sharing plans, retirement plans, and Individual Retirement Arrangements (IRA's). Also included are taxes withheld as a result of "backup withholding" on certain interest, dividends, and royalty payments, which otherwise were not subject to withholding.

[37] Represents the sum of (a) "estimated tax," generally paid quarterly throughout the tax year by self-employed and certain other taxpayers with insufficient or no tax withheld, and (b) prior-year tax overpayments taxpayers elect to credit to their current-year's "estimated tax," in lieu of requesting a refund.

[38] Represents the sum of payments made with a request for an "automatic" 4-month extension of time in which to file an income tax return, and payments with a request for an additional 2-month extension. Notwithstanding the timing of these requests, full payment of a tax estimate for the year had to be made with the original application; if adjustments to the amount thus paid were later necessitated, the difference was either refundable or payable subject to an interest charge (which is not reflected in the tax statistics).

[39] Includes income tax, tax recapture of certain prior-year tax credits, tax applicable to Individual Retirement Arrangements (IRA's), Social Security taxes on self-employment income and on certain tip income, and certain other income-related taxes (for the taxes applicable to the years shown, see *Statistics of Income—Individual Income Tax Returns).*

[40] Includes refunds (shown separately), plus credits to the following year's estimated tax and the refundable portion of the "earned income credit" (see footnote 34). The taxes reflected in tax overpayments are the same as those listed in footnote 39.

SOURCE: Except for the dollar amounts associated with the Presidential election campaign checkoff, data are from *Statistics of Income—Individual Income Tax Returns,* appropriate years. Statistics of Income data are subject to sampling error. Tax law and tax form changes affect the year-to-year comparability of the data. See the specific Statistics of Income reports for a description of sampling error and of the changes mentioned above. Dollar amounts associated with the Presidential election campaign checkoff were accumulated by calendar year from U.S. Department of the Treasury, Internal Revenue Service, "Table S-1 Collections, Comparative Summary, Document 7038," Report NO-Treas-103, monthly.

## Table 2

[1] Includes returns with adjusted gross deficit.

[2] U.S. totals in Table 2 do not agree with Tables 1 and 3 because Table 2 also includes (a) "substitutes for returns," whereby the Internal Revenue Service constructs returns for certain non-filers on the basis of available information and imposes an income tax on the resulting estimate of the tax base, i.e., "taxable income," and (b) returns of nonresident or departing aliens. In addition, for Table 2:

a. "Number of exemptions" also includes responses of taxpayers who checked the boxes on their tax returns for age 65 or over or for blindness in order to claim the additional standard deductions for age or blindness. Treating these responses as if they were personal exemptions enables some comparability to be maintained in the State data between years starting with 1987, the first year for which the additional standard deductions were allowed for age and blindness, and earlier years when personal exemptions were allowed, instead. (A 1993 study shows that about 93 percent of all taxpayers age 65 or over checked this box for that year, even though many of these taxpayers itemized their deductions instead of using the standard deduction for age. This confirms the close relationship between responses for the former taxpayer

exemptions for age and responses for taxpayers claiming the additional standard deduction.)

b. "Itemized deductions" includes any amounts reported by the taxpayer, even if they could not be used in computing "taxable income," the base on which tax was computed. Thus, total itemized deductions includes amounts reported by taxpayers with no "adjusted gross income," which is the income from which these deductions would normally be subtracted. See also Table 1, footnote 23.

c. "Income tax" includes the "alternative minimum tax," but differs from "total income tax" in Tables 1 and 3 in that it is after subtraction of all tax credits except the "earned income credit." For additional information, see footnotes 2(e) and 10 below (for an explanation of the treatment of the earned income credit), and Table 1, footnote 32.

d. "Total tax liability" differs from "income tax," shown above in Table 2, in that it is the sum of income tax after subtraction of all tax credits except the "earned income credit," and, in addition, includes the "alternative minimum tax," taxes from recapture of prior-year investment and low-income housing credits, tax applicable to Individual Retirement Arrangements (IRA's), Social Security taxes on self-employment income and on certain tip income, and certain other income-related taxes. See also footnotes 2e and 10, below, for an explanation of the treatment of the earned income credit.

e. "Earned income credit," limited somewhat starting with 1996, includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero; credit amounts in excess of tax, or amounts when there was no tax liability at all, were refundable. See also footnote 10, below.

[3] See footnote 2a, above.

[4] Less deficit.

[5] Not included in AGI.

[6] "Number," here, and elsewhere in Table 2, represents "Number of returns."

[7] See footnote 2b, above.

[8] Unlike Table 1, "total tax credits" excludes the "earned income credit," shown separately below, in Table 2.

[9] See footnote 2e, above; see also, Table 1, footnote 34.

[10] The refundable portion of the "earned income credit" equals the amount in excess of "total tax liability," which is shown below in Table 2 and defined in footnote 2d. The excess credit shown includes any "advance earned income credit payments" for those returns that had such an excess. See also, footnote 2e, above, and Table 1, footnote 34.

[11] See footnote 2c, above; see also Table 1, footnote 31.

[12] See footnote 2d, above.

[13] Reflects payments of the taxes listed in footnote 2d, above.

[14] See Table 1, footnote 34.

[15] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside of Puerto Rico or with income earned as U.S. Government employees.

NOTE: This table presents aggregates of *all* returns filed and processed through the Individual Master File (IMF) system during Calendar Year 1997. In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in Table 2 should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes and that U.S. totals in this table may not be altogether comparable to the U.S. totals in Tables 1 and 3, as a result.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business, both of which could have been located in a State other than the State in which the taxpayer resided. In addition, for Tax Year 1996, taxpayers with certain Virginia postal ZIP codes were inadvertently classified as

Maryland returns during administrative processing. The data in Table 2 for these two States have, therefore, been adjusted, based on the distribution of Virginia and Maryland returns in the Statistics of Income samples of individual income tax returns for 1996. Although this sample is not normally used for State data, it was considered adequate for purposes of adjusting the data for these two States. Nevertheless, 1996 data for these two States in Table 2 may not be as accurate as they were for previous years.

SOURCE: Internal Revenue Service, Information Services, Martinsburg Computing Center, Development Center Branch.

## Table 3

[1] In addition to low-income taxpayers, this size class (and others) includes taxpayers with "tax preferences," not reflected in adjusted gross income or taxable income, which are subject to the "alternative minimum tax" (included in "total income tax"), defined in footnote 32, Table 1.

[2] AGI minus "total deductions, personal exemptions" will not equal "taxable income" because the total of deductions and exemptions could exceed AGI and, therefore, includes amounts that could not be used in computing taxable income.

[3] Tax includes income tax after credits and the alternative minimum tax (see footnote 1).

[4] Less than 0.05 percent.

[5] Not computed.

SOURCE: *Statistics of Income—Individual Income Tax Returns*, appropriate years. Data are subject to sampling error. Tax law and tax form changes affect the year-to-year comparability of the data. See the specific Statistics of Income reports for a description of sampling error and of the changes mentioned above.

## Table 4

[1] Revised data for 1992, no longer shown, are available from U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, September 1997.

[2] Represents "income" from owner-occupied nonfarm housing (less actual rental income and subsidies); proprietors' income; services to individuals furnished without payment by financial intermediaries (except life insurance carriers and private noninsured pension plans); employment-related food to employees, including that related to military and domestic service; standard military clothing issued to military personnel; and employees' lodging. Excludes employer-paid health and life insurance premiums (which are included in "other labor income (except fees)."

[3] Represents income of low-income individuals not required to file individual income tax returns, estimates of unreported income included in the personal income measure, and the net effect of statistical errors or omissions in personal income and adjusted gross income measures.

SOURCE: U.S. Department of Commerce, Bureau of Economic Analysis, *National Income and Product Accounts of the United States, 1929-94* (in preparation), and, for 1995-1997, *Survey of Current Business*.

## Tables 5 and 6

[1] See Table 4 for the differences between personal income and adjusted gross income.

[2] Beginning with 1987, data are not comparable with earlier years because of major changes in the definition of adjusted gross income.

SOURCE: U.S. Department of Commerce, Bureau of Economic Analysis, *National Income and Product Accounts of the United Sates, 1929-94* (in preparation), and, for 1995-1997, *Survey of Current Business*, various issues. Statistics of Income data are subject to sampling error; tax law and tax form changes affect the year-to-year comparability of the data. See the specific Statistics of Income reports for a description of sampling error and of the changes mentioned above.

## Table 7

[1] Sum of standard and itemized deductions, plus charitable deduction reported on standard deduction returns for Tax Years 1982-1986. For 1987-1988, total deductions also include "zero bracket amount" reported on a small number of returns (see footnote 4). Includes total deductions as reported by taxpayers, even if the total exceeds AGI and, therefore, could not be used.

[2] See footnote 2, Tables 5 and 6.