

Table C.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2001

Description of the sample strata												Number of returns	
												Population counts ¹	Sample counts
Grand total												130,571,421	191,975
Form 1040 returns only with adjusted gross income or expanded income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences, total ²												6,557	6,557
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total												174	174
Other Returns, total												130,564,690	185,244
Description of the sample strata	Degree of interest ³												
		Form 1040, with Form 2555		Form 1040, with Form 1116 but without Form 2555		Form 1040, with Schedule C but without Form 1116 or Form 2555		Form 1040, with Schedule F but without Schedule C, Form 1116 or Form 2555		All other forms			
		Population counts	Sample counts	Population counts	Sample counts	Population counts	Sample counts	Population counts	Sample counts	Population counts	Sample counts		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)			
Total		275,897	12,088	2,655,964	34,765	17,972,235	38,275	1,480,960	4,430	108,179,634	95,686		
Indexed Negative Income ⁴													
\$10,000,000 or more	All	--	--	215	215	643	643	80	80	832	832	1,770	1,770
\$5,000,000 under \$10,000,000	All	--	--	268	268	847	847	170	170	1,137	1,137	2,422	2,422
\$2,000,000 under \$5,000,000	All	50	50	1,152	380	3,537	1,111	667	235	4,537	1,484	9,943	3,260
\$1,000,000 under \$2,000,000	All	99	99	2,421	384	7,830	1,253	1,612	253	9,218	1,498	21,180	3,487
\$500,000 under \$1,000,000	All	294	113	5,183	163	20,412	732	4,548	124	22,014	732	52,451	1,864
\$250,000 under \$500,000	All	786	70	9,256	94	49,029	462	10,603	104	50,449	473	120,123	1,203
\$120,000 under \$250,000	All	2,330	210	14,113	54	101,833	494	18,282	87	106,159	448	242,717	1,293
\$60,000 under \$120,000	All	6,694	133	13,460	33	139,773	390	18,985	45	155,465	364	334,377	965
Under \$60,000	All	11,918	108	--	--	378,494	519	35,503	47	745,054	1,006	1,170,969	1,680
Indexed Positive Income ⁴													
Under \$30,000	1									30,246,910	15,026	30,246,910	15,026
Under \$30,000	2	6,961	53	149,764	85	2,026,997	1,034	103,829	53	26,761,406	13,530	29,048,957	14,755
Under \$30,000	3-4	57,051	609	117,219	131	3,544,201	3,634	153,012	163	5,602,869	5,828	9,474,352	10,365
\$30,000 under \$60,000	1-2	5,792	71	312,466	149	1,764,671	900	184,430	86	21,889,664	10,798	24,157,023	12,004
\$30,000 under \$60,000	3-4	58,146	596	231,338	249	3,371,733	3,589	265,882	285	5,564,708	5,977	9,491,807	10,696
\$60,000 under \$120,000	1-3	8,272	162	510,249	270	2,034,743	1,054	236,931	116	11,051,748	5,384	13,841,943	6,986
\$60,000 under \$120,000	4	51,458	1,066	266,892	287	2,312,090	2,404	187,741	181	2,374,456	2,400	5,192,637	6,338
\$120,000 under \$250,000	1-3	10,167	870	269,970	403	504,477	735	102,216	147	1,798,437	2,536	2,685,267	4,691
\$120,000 under \$250,000	4	30,448	2,571	275,508	748	1,091,253	3,156	74,445	192	1,003,533	2,869	2,475,187	9,536
\$250,000 under \$500,000	All	16,911	1,419	261,240	1,692	453,699	3,035	60,254	396	565,913	3,867	1,358,017	10,409
\$500,000 under \$1,000,000	All	5,607	2,135	124,353	2,999	124,263	3,114	16,056	398	157,718	3,808	427,997	12,454
\$1,000,000 under \$2,000,000	All	1,930	770	53,328	6,431	29,981	3,638	4,004	479	46,016	5,637	135,259	16,955
\$2,000,000 under \$5,000,000	All	754	754	26,403	8,564	9,243	3,045	1,348	427	16,731	5,392	54,479	18,182
\$5,000,000 under \$10,000,000	All	153	153	6,898	6,898	1,690	1,690	256	256	3,252	3,252	12,249	12,249
\$10,000,000 or more	All	76	76	4,268	4,268	796	796	106	106	1,408	1,408	6,654	6,654

¹ This population includes an estimated 316,184 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling.

² This population includes 237 Form 1040 returns that were misclassified because of bad data collected during revenue processing.

³ Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with a one being assigned to returns that are the least interesting, and a four being assigned to those that are the most interesting. 'All' refers to income classes for which returns with all four degrees of interest are assigned.

⁴ Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.1914 to represent a base year of 1991.

** Sampling Strata Collapsed.