Section 1

Introduction and Changes in Law

Introduction

This report contains complete individual income tax data for Tax Year 2002. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of over 130 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2002.

Table A on the following pages presents selected income and tax items for Tax Years 1998, 1999, 2000, 2001, and 2002 as they appear on the forms and provides the percentage change for each item between 2001 and 2002. When comparing income and tax items from different years, it is important to consider any changes in the tax law, which may have affected the data. These tax law changes are explained below. To assist year-to-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U).

For Tax Year 2002, the number of individual tax returns filed decreased by just fewer than 179 thousand, or 0.1 percent. Adjusted gross income (AGI) fell \$137.0 billion, or 2.2 percent from 2001 to 2002, compared to the 3.1 percent decline recorded from 2000 to 2001. Total tax liability decreased 9.7 percent to \$840.0 billion. Several components of AGI showed decreases for between 2001 and 2002: net capital gains less loss decreased 26.7 percent; taxable interest received decreased 24.8 percent; and dividends decreased 13.6 percent.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 2002, and the 1979 Income Concept. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms appear in Section 5 and Section 6 contains a subject index.

Table A--Selected Income and Tax Items for Selected Years, 1998-2002, in Current and Constant 1990 Dollars¹

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

		1	Current dollars		1	4_
Item	1998	1999	2000	2001	2002	Percent change 2001 to 2002
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	, ,	127,075,145	129,373,500	130,255,237	130,076,443	-0.1
Form 1040 returns	71,162,837	74,165,814	78,846,102	80,500,011	80,748,948	0.3
Electronically filed returns	9,450,121	13,173,514	16,018,213	20,811,215	24,843,419	19.4
Form 1040A returns	25,987,822	26,961,302	28,826,589	28,293,817	28,714,328	1.5
Electronically filed returns	10,285,487	12,462,963	13,889,642	15,007,182	16,839,599	12.2
Form 1040EZ returns	20,830,173	20,752,420	21,700,809	21,461,409	20,613,167	-4.0
Electronically filed returns		9,858,843	10,170,740	11,043,091	11,115,806	0.7
Form 1040PC returns	6,789,831	5,195,609	N/A	N/A	N/A	(X)
Salaries & wages						
Number of returns		108,183,782	110,168,714	111,227,450	110,938,441	-0.3
Amount	3,879,762,259	4,132,473,459	4,456,167,438	4,565,229,218	4,559,690,903	-0.1
Taxable interest received						
Number of returns		67,218,877	68,046,458	67,479,816	63,584,806	-5.8
Amount	178,333,632	175,675,236	199,321,670	198,177,814	149,024,899	-24.8
Tax-exempt interest						
Number of returns	, -,-	4,801,877	4,658,345	4,557,381	4,453,829	-2.3
Amount	50,223,365	52,513,007	53,951,877	55,582,376	54,564,456	-1.8
Dividends in AGI						
Number of returns		32,226,492	34,140,604	32,621,151	31,409,759	-3.7
Amount	118,479,991	132,465,522	146,987,679	119,533,324	103,241,332	-13.6
State income tax refund						
Number of returns		20,811,334	20,921,057	22,132,023	23,838,529	7.7
Amount	14,707,844	17,976,204	18,309,835	21,219,499	23,875,813	12.5
Alimony received	10-110	440.000		40= 0=0		1
Number of returns		418,989	442,335	437,859	425,963	-2.7
Amount	5,118,123	5,455,497	6,192,307	6,685,857	6,523,019	-2.4
Business or profession net income, less loss						
Number of returns		17,312,125	17,600,010	18,018,349	18,597,305	3.2
Amount	202,400,115	208,414,067	213,865,353	216,772,496	220,783,572	1.9
Net capital gain in AGI less loss						
Number of returns		21,493,841	22,875,460	23,470,401	23,249,625	-0.9
Amount	446,083,839	530,795,936	614,739,612	325,168,963	238,368,458	-26.7
Capital gain distributions reported on Form 1040				0 100 00 -		1
Number of returns		6,206,662	6,645,305	2,486,027	939,523	-62.2
Amount	N/A	11,962,180	15,802,819	1,358,488	420,312	-69.1
Sales of property other than capital assets, net						
gain less loss	4 740 007	4 700 005	4 700 054	4.045.004	4 700 077	l
Number of returns	, -,	1,732,925	1,700,051	1,615,884	1,728,377	7.0
Amount	-1,575,698	-1,712,291	-919,134	-1,896,996	-2,386,530	-25.8
Fotal IRA distributions	0.520.270	0.754.070	0.204.244	0.262.050	0 000 707	
Number of returns		8,751,378	9,381,311	9,363,959	8,889,787	-5.1
Amount	133,357,445	125,316,324	138,323,846	118,565,053	120,418,135	1.6
Taxable IRA distributions in AGI	7 774 004	0.400.076	0.722.204	0.024.420	0 004 057	6.4
Number of returns		8,129,376	8,732,291	8,834,138	8,291,357	-6.1
Amount	74,094,367	87,140,912	98,966,627	94,327,585	88,219,481	-6.5
Total pensions & annuities	00 044 040	00 400 740	00 700 404	04 047 075	04.057.470	
Number of returns		23,180,716	23,793,404	24,317,375	24,857,470	2.2
Amount	441,521,385	508,236,875	552,009,667	532,924,324	561,031,602	5.3
Taxable pensions & annuities in AGI	00 470 407	04 040 040	04 705 044	00 000 775	00 704 447	
Number of returns		21,343,646	21,765,211	22,262,775	22,794,417	2.4
Amount	280,650,198	304,310,714	325,827,702	338,745,409	357,840,960	5.6
Rents, royalties, partnerships, estates,						
trusts, etc.	14 647 607	14 506 011	44 222 622	14 540 000	14 600 765	1 40
Number of returns		14,536,311	14,332,632	14,542,983	14,683,765	1.0
Amount	219,258,921	246,591,401	252,085,403	268,224,205	278,192,647	3.7
Farm net income less loss	2.004.045	2.046.200	2.064.704	2.006.074	1 005 073	-0.6
Number of returns		2,046,308	2,061,784	2,006,871	1,995,073	
Amount	-7,933,778	-6,242,916	-9,034,178	-11,004,781	-14,419,719	-31.0
Jnemployment compensation in AGI	7,000,500	6 775 700	6 470 000	0.700.005	40.004.000	47.4
Number of returns		6,775,723	6,478,292	8,799,885	10,334,639	17.4
Amount	16,814,669	17,530,779	16,913,305	26,890,925	43,129,155	60.4
Social security benefits (received)	40 400 700	10 407 000	10 607 700	10.750.000	12 000 005	
Number of returns		12,487,903	13,627,723	13,753,080	13,869,265	0.8
Amount	154,953,370	163,232,494	186,586,863	196,524,465	205,658,281	4.6

Table A--Selected Income and Tax Items for Selected Years, 1998-2002, in Current and Constant 1990 Dollars--Continued¹

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

Item		1	Current dollars		1	Percent change,
пеш	1998	1999	2000	2001	2002	2001 to 2002
	(1)	(2)	(3)	(4)	(5)	(6)
Taxable social security benefits in AGI						
Number of returns		9,459,189	10,608,572	10,779,279	10,702,502	-0.7
Amount		75,078,976	89,964,021	93,559,363	93,459,494	-0.1
Foreign earned income exclusion ²		044400	0=0.004			
Number of returns		314,486	358,391	292,006	316,931	8.5
Amount		14,136,544	15,239,672	13,944,765	14,936,779	7.1
Net operating loss ²		570 500	507.447	044.470	070 004	
Number of returns		578,583	527,417	611,473	670,081	9.6
Amount Other income, net gain less loss ²	48,297,886	49,634,620	48,096,275	54,475,064	58,126,147	6.7
Number of returns	5,088,222	5,160,532	E 01E 404	5.610.987	5.467.631	-2.6
Amount		22,879,779	5,815,404 25,370,158	19,508,967	19,100,950	-2.6 -2.1
Total income, net gain less loss	21,334,040	22,019,119	23,370,130	19,500,907	19,100,930	-2.1
Number of returns	124,652,387	126,840,986	129,148,570	130,014,403	129,837,130	-0.1
Amount		5,912,166,710	6,423,986,106	6,231,176,710	6,110,746,964	-1.9
Educator expenses		0,512,100,710	0,420,300,100	0,201,170,710	0,110,140,004	-1.0
Number of returns	N/A	N/A	N/A	N/A	2,884,403	(X)
Amount		N/A	N/A N/A	N/A N/A	712,505	(X)
Total taxpayer IRA adjustment		'''	13//	13//3	1,12,000	(, ,)
Number of returns		3,687,149	3,505,032	3,448,457	3,277,671	-5.0
Amount		7,883,438	7,477,074	7.406.866	9,462,404	27.8
Student loan interest deduction	5,100,102	1,000,100	.,,	.,,	0,102,101	
Number of returns	3,763,742	4,136,505	4,477,986	4,405,667	6,640,784	50.7
Amount		2,254,531	2.639.472	2,711,733	4,659,546	71.8
Tuition and fees deduction	,,	_,,	_,,,,,,_	_,,	1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Number of returns		N/A	N/A	N/A	3,444,941	(X)
Amount	■ I	N/A	N/A	N/A	6,154,145	(X)
Archer medical savings account deduction						` '
Number of returns	42,235	50,393	65,415	69,957	61,118	-12.6
Amount	62,071	81,977	120,330	123,296	121,282	-1.6
Moving expenses						
Number of returns	809,246	986,313	956,586	944,791	947,470	0.3
Amount	1,684,183	2,230,965	2,137,803	2,180,570	2,215,391	1.6
One-half of self-employment tax						
Number of returns	13,756,483	14,029,609	14,300,140	14,574,036	14,664,473	0.6
Amount	15,960,341	16,689,650	17,392,967	18,134,959	18,687,162	3.0
Self-employed health insurance						
Number of returns		3,491,539	3,564,624	3,559,792	3,571,152	0.3
Amount	4,693,286	6,755,071	7,569,198	8,177,397	10,494,247	28.3
Keogh retirement plan						
Number of returns		1,264,007	1,287,706	1,290,496	1,186,947	-8.0
Amount	11,039,683	11,928,242	12,475,396	13,114,412	16,349,738	24.7
Penalty on early withdrawal of savings						
Number of returns	· · · · · · · · · · · · · · · · · · ·	805,367	863,436	890,649	804,926	-9.6
Amount	217,913	236,115	286,507	197,533	192,750	-2.4
Alimony paid adjustment						
Number of returns		610,609	656,724	656,635	587,219	-10.6
Amount	6,877,808	7,247,919	7,460,164	7,472,718	7,183,522	-3.9
Foreign housing deductions						
Number of returns		5,782	4,411	4,122	2,074	-49.7
Amount		77,574	42,400	92,074	54,614	-40.7
Other adjustments				,		
Number of returns		198,438	170,106	183,906	208,348	13.3
Amount	1,037,209	1,313,318	1,008,208	961,209	1,064,125	10.7
Total statutory adjustments						
Number of returns	, ,	22,659,973	23,197,425	23,497,092	28,911,078	23.0
Amount	51,530,709	56,698,800	58,609,518	60,572,768	77,161,432	27.4
Adjusted gross income or loss (AGI)	. ,					
Amount	5,415,972,847	5,855,467,909	6,365,376,648	6,170,603,942	6,033,585,532	-2.2

Table A--Selected Income and Tax Items for Selected Years, 1998-2002, in Current and Constant 1990 Dollars--Continued¹

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

Item		T	Current dollars	1	1	Percent chance
item	1998	1999	2000	2001	2002	2001 to 2003
Total itemized deductions	(1)	(2)	(3)	(4)	(5)	(6)
	39 196 196	40 244 205	42 524 220	44.562.307	45 647 551	2.4
Number of returns		40,244,305	42,534,320	, ,	45,647,551	
Amount	676,460,336	741,376,847	822,360,510	884,528,260	898,047,320	1.5
otal standard deduction						
Number of returns		85,755,366	85,670,504	84,238,232	82,655,191	-1.9
Amount	459,457,374	463,960,491	470,820,881	481,907,591	492,067,532	2.1
Basic standard deduction						
Number of returns		85,755,366	85,670,504	84,238,232	82,655,191	-1.9
Amount	445,400,450	449,696,182	456,084,883	466,971,032	477,170,045	2.2
Additional standard deduction		, ,	, ,			
Number of returns	11,081,634	11,200,024	11,330,554	11,116,629	10,857,098	-2.3
Amount		14,264,309	14,735,998	14,936,559	14,897,487	-0.3
	14,030,924	14,204,309	14,733,330	14,930,339	14,037,407	-0.5
AGI less deductions	444 004 500	110 000 000	440 004 400	115 000 100	444.070.407	
Number of returns		113,863,898	116,391,403	115,862,109	114,976,167	-0.8
Amount	4,357,840,879	4,730,367,366	5,157,822,794	4,910,329,307	4,760,885,833	-3.0
Number of exemptions	245,592,958	248,657,119	252,332,427	256,186,046	258,716,374	1.0
xemption amount	650,347,285	669,241,317	690,109,474	727,554,990	761,440,430	4.7
Taxable income						
Number of returns	100,801,271	102,845,571	105,259,292	104,174,655	102,275,969	-1.8
Amount		4,136,119,714	4,544,242,424	4,268,506,425	4,096,127,651	-4.0
Tax from table, rate schedules, etc.	3,700,500,200	.,, 13,714	., , ,	.,_55,555,725	.,555,127,001	1
Number of returns	100.793.439	102,831,402	105,254,144	104,163,693	102,266,930	-1.8
	, ,					
Amount	813,227,104	906,345,754	1,008,626,180	926,642,321	829,839,121	-10.4
Additional taxes						
Number of returns	47,690	36,960	23,487	25,334	13,291	-47.5
Amount	341,757	466,001	126,524	198,998	153,564	-22.8
Alternative minimum tax	·	· ·	· ·	·	·	
Number of returns	853,433	1,018,063	1,304,198	1,120,047	1,910,789	70.6
Amount		6,477,697	9,600,840	6,756,705	6,853,901	1.4
	3,014,549	0,411,031	3,000,040	0,730,703	0,000,901	1.7
ncome tax before credits						
Number of returns		102,834,362	105,277,966	104,195,834	102,293,722	-1.8
Amount	813,568,861	906,811,755	1,018,218,948	933,567,474	836,842,718	-10.4
Foreign tax credit						
Number of returns	2,995,294	3,266,544	3,935,699	3,942,604	3,748,974	-4.9
Amount		4,941,010	5,990,360	6,254,559	5,933,600	-5.1
Child care credit			, ,			
Number of returns	6,128,155	6,182,193	6,368,101	6,184,508	6,185,855	(Z)
Amount		2,675,147	2,793,860	2,721,061	2,706,539	-0.5
	2,000,373	2,073,147	2,793,000	2,721,001	2,700,559	-0.5
Credit for elderly or disabled	400.470	101 010	455 700	400.007	400 500	
Number of returns		181,813	155,796	139,097	133,538	-4.0
Amount	35,689	33,629	32,608	30,496	21,119	-30.7
Education credits						
Number of returns	4,652,596	6,436,654	6,815,316	7,212,554	6,544,536	-9.3
Amount		4,772,443	4,851,178	5,156,254	5,012,744	-2.8
Retirement savings contributions credit						
Number of returns	N/A	N/A	N/A	N/A	5,307,176	(X)
Amount		N/A	N/A	N/A	1,058,219	(X)
Child tax credit			1 11/7	'''	1,000,219	(^)
Number of returns	24 940 794	26.016.010	26 404 524	26 452 075	25 020 004	-1.9
	,, -	26,016,019	26,404,521	26,452,875	25,939,801	
Amount	15,143,468	19,398,625	19,689,359	22,427,229	21,520,271	-4.0
Adoption credit						1
Number of returns		47,349	42,681	47,737	55,905	17.1
Amount	83,046	103,016	91,866	88,781	234,109	163.7
General business credit		1	I	1	1	Ī
Number of returns	272,197	287,658	275,115	269,648	284,720	5.6
Amount		783,920	764,253	713,974	750,855	5.2
Prior year minimum tax credit	1	1	1	1	1 23,000	1
Number of returns	108,583	166 010	100 554	240 255	102 776	-21.9
		166,010	199,554	248,255	193,776	
Amount	818,389	996,461	1,287,661	1,438,041	976,398	-32.1
Γotal credits ³						1
Number of returns		34,813,611	36,028,685	49,066,700	38,846,217	-20.8
Amount	27,823,908	33,974,279	35,753,613	44,160,998	38,747,463	-12.3
ncome tax less credits1						1
Number of returns	96,581,077	97,752,068	100,163,625	97,389,985	93,565,243	-3.9
Amount	, , .	872,837,476	982,465,335	889,406,476	798,095,255	-10.3
	100,144,804	0,2,001,410	302,703,333	000,400,470	7 55,095,255	-10.3
Self-employment tax	40.757.401	44 000 000	44.000.440	44 575 044	44.004.176	1
Number of returns		14,029,609	14,300,140	14,575,011	14,664,473	0.6
Amount	31,914,256	33,372,365	34,778,824	36,262,878	37,367,003	3.0
Recapture taxes		1		1		
Number of returns	22,300	12,243	14,144	11,686	14,684	25.7
Amount		215,699	298,862	286,974	117,943	-58.9

Table A--Selected Income and Tax Items for Selected Years, 1998-2002, in Current and Constant 1990 Dollars--Continued¹

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

ltem			Current dollars	_		Porcent change
item	1998	1999	2000	2001	2002	Percent change, 2001 to 2002
	(1)	(2)	(3)	(4)	(5)	(6)
Social security, Medicare tax on tip income						
not reported						
Number of returns	245,028	254,489	265,007	288,275	238,185	-17.4
Amount	26,264	29,477	35,753	35,879	31,446	-12.4
Tax on qualified retirement plans	· ·	,	, i	,	, , , , , , , , , , , , , , , , , , ,	
Number of returns	3,786,186	4.076.050	4,334,527	4.571.187	4,896,938	7.1
Amount	2,699,419	3,074,825	3,414,692	3,259,975	3,498,067	7.3
Advanced earned income credit payments	, , , , , ,	.,. ,.	, , , , , , , , , , , , , , , , , , , ,	1, 11,1	1, 11,11	
Number of returns	217.555	171,629	174,967	135,554	156,376	15.4
Amount	105,877	94,004	72,958	51,492	73,904	43.5
Household employment taxes	.00,011	0.,00.	. 2,000	0.,.02	10,00	1
Number of returns	284,706	286,175	259,906	250,622	229,722	-8.3
Amount	752,307	759,438	795,638	804,086	703,931	-12.5
Total tax liability	732,307	755,450	795,050	004,000	700,901	-12.5
,	100 012 446	102 104 476	104 695 747	102 557 012	00 550 612	2.0
Number of returns	100,813,446 826.621.050	102,194,476	104,685,747	102,557,013	99,559,612 839,977,103	-2.9 -9.7
Amount	020,021,050	916,992,618	1,022,172,309	930,280,996	039,977,103	-9.7
Income tax withheld Number of returns	100 144 690	111.193.931	112 722 442	114 700 200	114 004 744	0.1
	109,144,689	,,	113,733,442	114,798,386	114,861,744	-
Amount	636,248,491	695,526,980	763,901,388	773,325,891	717,492,263	-7.2
Estimated tax payments	40.0=0.404	40 400 050	40.000.000	40.40=0=0	40.404.550	1
Number of returns	13,072,121	13,169,356	13,326,669	13,167,856	12,434,579	-5.6
Amount	177,750,952	196,915,946	221,621,893	220,195,712	198,177,595	-10.0
Earned income credit ¹						
Number of returns	19,704,707	19,260,339	19,277,225	19,593,121	21,703,187	10.8
Amount	31,591,789	31,903,081	32,296,350	33,375,971	38,198,572	14.4
Additional child tax credit						
Number of returns	754,363	985,579	1,104,143	8,562,900	10,937,417	27.7
Amount	508,972	812,404	977,641	4,994,877	6,415,753	28.4
Payment with an extension request						
Number of returns	1,540,573	1,510,206	1,610,937	1,448,213	1,235,156	-14.7
Amount	45,640,225	53,984,319	63,396,711	42,495,018	36,321,934	-14.5
Excess social security tax withheld						
Number of returns	1,303,642	1,377,613	1,640,582	1,436,745	1,145,352	-20.3
Amount	1,523,584	1,712,649	2,184,849	1,915,349	1,564,478	-18.3
Other payments:	.,,	.,,	_, ,	1,010,010	1,000,000	
Form 2439						
Number of returns	41,688	37,879	50.698	20,955	19,422	-7.3
Amount	46,076	151,723	399,047	88,649	37,701	-57.5
Form 4136	40,070	101,720	000,047	00,040	07,701	-07.0
Number of returns	446,489	426,878	395,555	386,698	365,868	-5.4
Amount	108,376	95,029	90,578	108,963	101,459	-6.9
Form 8885	100,570	95,029	90,576	100,903	101,439	-0.9
Number of returns	N/A	N/A	N/A	N/A	5,322	(v)
					· · · · · · · · · · · · · · · · · · ·	(X)
Amount	N/A	N/A	N/A	N/A	1,967	(X)
Total payments 1			100 010 071	400 454 000		/_\
Number of returns	117,835,317	119,809,259	122,243,874	123,451,338	123,462,930	(Z)
Amount	893,418,466	981,100,157	1,084,868,447	1,076,500,696	998,311,722	-7.3
Overpayment, total						
Number of returns	93,434,624	94,827,237	95,921,082	102,310,895	103,462,884	1.1
Amount	167,987,055	182,049,186	196,198,780	236,981,755	239,784,002	1.2
Overpayment refunded						
Number of returns	90,233,356	91,600,741	93,000,030	99,011,975	100,143,606	1.1
Amount	144,445,788	155,513,635	167,577,365	202,274,032	205,987,348	1.8
Refund credited to next year		1		1		
Number of returns	4,567,379	4,514,663	4,255,215	5,408,878	5,418,534	0.2
Amount	23,541,268	26,535,551	28,621,415	34,708,129	33,796,653	-2.6
Tax due at time of filing	' ' '	, , , , , , , , , , , , , , , , , , ,		1 ' '	' '	
Number of returns	28,429,856	29,200,902	30,624,423	24,581,181	22,818,761	-7.2
Amount	102,151,442	119,091,512	134,944,362	91,830,967	82,287,723	-10.4
		,	, ,	0.,000,007	1 5-,-57,725	
Tax penalty Number of returns	5,019,736	5,285,114	5,813,525	5,318,905	5,149,988	-3.2

Table A--Selected Income and Tax Items for Selected Years, 1998-2002, in Current and Constant 1990 Dollars--Continued¹

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

			Constant 1990 doll	ars ⁵	1	┥_
ltem	1998	1999	2000	2001	2002	Percent change 2001 to 2002
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	124,770,662	127,075,145	129,373,500	130,255,237	130,076,443	-0.1
Form 1040 returns	71,162,837	74,165,814	78,846,102	80,500,011	80,748,948	0.3
Electronically filed returns		13,173,514	16,018,213	20,811,215	24,843,419	19.4
Form 1040A returns		26,961,302	28,826,589	28,293,817	28,714,328	1.5
Electronically filed returns		12,462,963	13,889,642	15,007,182	16,839,599	12.2
Form 1040EZ returns		20,752,420	21,700,809	21,461,409	20,613,167	-4.0
Electronically filed returns	, , , , , , , , , , , , , , , , , , ,	9,858,843	10,170,740	11,043,091	11,115,806	0.7
Form 1040PC returns	6,789,831	5,195,609	N/A	N/A	N/A	(X)
Salaries & wages	400 -0- 000	1	440 400 =44	444.00= 4=0		
Number of returns		108,183,782	110,168,714	111,227,450	110,938,441	-0.3
Amount	3,093,909,297	3,241,155,654	3,381,007,161	3,369,172,855	3,313,728,854	-1.6
Taxable interest received	67 004 700	67 040 077	60 046 450	67 470 046	62 504 906	5 0
Number of returns	1 ' '	67,218,877	68,046,458	67,479,816	63,584,806	-5.8 26.0
Amount	142,211,020	137,784,499	151,230,402	146,256,689	108,302,979	-26.0
Tax-exempt interest Number of returns	4,778,374	4,801,877	4.658.345	4,557,381	4.453.829	-2.3
Amount		41,186,672	40,934,656	41,020,204	4,453,829 39,654,401	-2.3 -3.3
Dividends in AGI		71,100,072	40,004,000	71,020,204	00,004,401	30.5
Number of returns	30,423,274	32,226,492	34,140,604	32,621,151	31,409,759	-3.7
Amount	, -,	103,894,527	111,523,277	88,216,475	75,030,038	-14.9
State income tax refund	0 1, 10 1,002	.00,001,021	,020,2	00,2:0,	. 0,000,000	1
Number of returns	19,544,265	20,811,334	20,921,057	22,132,023	23,838,529	7.7
Amount	1 ' '	14.098.984	13,892,136	15,660,147	17,351,608	10.8
Alimony received	, -, -	,,,,,,,	1,11,11	1,222,	, , , , , , , , , , , , , , , , , , , ,	
Number of returns	437,410	418,989	442,335	437,859	425,963	-2.7
Amount	4,081,438	4,278,821	4,698,260	4,934,212	4,740,566	-3.9
Business or profession net income, less loss						
Number of returns	17,104,786	17,312,125	17,600,010	18,018,349	18,597,305	3.2
Amount	161,403,600	163,462,013	162,265,063	159,979,702	160,453,177	0.3
Net capital gain in AGI less loss						
Number of returns	25,690,397	21,493,841	22,875,460	23,470,401	23,249,625	-0.9
Amount	355,728,739	416,310,538	466,418,522	239,977,094	173,232,891	-27.8
Capital gain distributions reported on Form 1040						
Number of returns		6,206,662	6,645,305	2,486,027	939,523	-62.2
Amount	N/A	9,382,102	11,989,999	1,002,574	305,459	-69.5
Sales of property other than capital assets, net						
gain less loss	4 740 007	4 700 005	4 700 054	4.045.004	4 700 077	
Number of returns	, -,	1,732,925	1,700,051	1,615,884 -1.399.997	1,728,377	7.0 -23.9
Amount Total IRA distributions	-1,256,537	-1,342,973	-697,370	-1,399,997	-1,734,397	-23.9
Number of returns	8,530,379	8,751,378	9,381,311	9,363,959	8.889.787	-5.1
Amount		98,287,313	104,949,807	87,501,884	87,513,180	0.0
Taxable IRA distributions in AGI	100,545,050	30,207,313	104,343,007	07,301,004	07,515,100	0.0
Number of returns	7,774,091	8,129,376	8,732,291	8,834,138	8,291,357	-6.1
Amount	1 ' '	68,345,813	75,088,488	69,614,454	64,112,995	-7.9
Total pensions & annuities	33,000,111	00,010,010	1 0,000, 100	00,011,101	0.,2,000	1
Number of returns	22,211,348	23,180,716	23.793.404	24,317,375	24,857,470	2.2
Amount		398,617,157	418,823,723	393,302,084	407,726,455	3.7
Taxable pensions & annuities in AGI	, , , , , , ,			,	, , , , , ,	
Number of returns	20,473,407	21,343,646	21,765,211	22,262,775	22,794,417	2.4
Amount	223,803,986	238,675,070	247,213,734	249,996,612	260,058,837	4.0
Rents, royalties, partnerships, estates,		1	1	1		
trusts, etc.						
Number of returns	14,647,697	14,536,311	14,332,632	14,542,983	14,683,765	1.0
Amount	174,847,624	193,405,020	191,263,583	197,951,443	202,174,889	2.1
Farm net income less loss		1		1	1	
Number of returns		2,046,308	2,061,784	2,006,871	1,995,073	-0.6
Amount	-6,326,777	-4,896,405	-6,854,460	-8,121,610	-10,479,447	-29.0
Unemployment compensation in AGI				1		,
Number of returns		6,775,723	6,478,292	8,799,885	10,334,639	17.4
Amount	13,408,827	13,749,631	12,832,553	19,845,701	31,343,863	57.9
Social security benefits (received)	10 100 700	40 407 000	10 007 700	12.750.000	12 000 005	1
Number of returns		12,487,903	13,627,723	13,753,080	13,869,265	0.8
Amount	123,567,281	128,025,485	141,568,181	145,036,506	149,460,960	3.1

Table A--Selected Income and Tax Items for Selected Years, 1998-2002, in Current and Constant 1990 Dollars--Continued¹

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

Item			Constant 1990 doll	ars 5		Percent change
item	1998	1999	2000	2001	2002	2001 to 2002
	(7)	(8)	(9)	(10)	(11)	(12)
Taxable social security benefits in AGI						
Number of returns	- / - /	9,459,189	10,608,572	10,779,279	10,702,502	-0.7
Amount		58,885,471	68,257,983	69,047,500	67,921,144	-1.6
Foreign earned income exclusion ²						
Number of returns		314,486	358,391	292,006	316,931	8.5
Amount	-,, -	11,087,485	11,562,725	10,291,339	10,855,217	5.5
Net operating loss ²		570 500	507.447	044.470	070 004	0.0
Number of returns		578,583	527,417	611,473	670,081	9.6
Amount Other income, net gain less loss ²		38,929,114	36,491,863	40,202,999	42,242,839	5.1
Number of returns	5,088,222	5.160.532	5,815,404	5,610,987	5.467.631	-2.6
Amount	1 ' '	17,944,925	19,248,982	14,397,762	13,881,504	-3.6
Total income, net gain less loss	17,100,230	17,344,323	19,240,902	14,397,702	13,001,304	-5.0
Number of returns	124,652,387	126,840,986	129,148,570	130,014,403	129,837,130	-0.1
Amount		4,636,993,498	4,874,041,052	4,598,654,399	4,440,949,828	-3.4
Educator expenses	1,000,000,002	1,555,555,456	1,07 1,04 1,002	1,000,004,000	., 110,040,020	-0.4
Number of returns	N/A	N/A	N/A	N/A	2,884,403	(X)
Amount		N/A	N/A	N/A	517,809	(X)
Total taxpayer IRA adjustment			13/6	13//3	317,009	(
Number of returns	3.868.017	3,687,149	3,505,032	3,448,457	3,277,671	-5.0
Amount	-,,-	6,183,089	5,673,046	5,466,322	6,876,747	25.8
Student loan interest deduction	3,020,000	0,100,000	0,070,010	0,100,022	0,0.0,	
Number of returns	3,763,742	4,136,505	4,477,986	4,405,667	6.640.784	50.7
Amount	1 ' '	1,768,260	2,002,634	2,001,279	3,386,298	69.2
Tuition and fees deduction		,,	, , , , , , ,	,,,,,	1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Number of returns		N/A	N/A	N/A	3,444,941	(X)
Amount	■ I	N/A	N/A	N/A	4,472,489	(X)
Medical savings account deduction						, ,
Number of returns	42,235	50,393	65,415	69,957	61,118	-12.6
Amount	49,498	64,296	91,297	90,993	88,141	-3.1
Moving expenses						
Number of returns	809,246	986,313	956,586	944,791	947,470	0.3
Amount	1,343,049	1,749,776	1,622,005	1,609,277	1,610,023	0.0
One-half of self-employment tax						
Number of returns	13,756,483	14,029,609	14,300,140	14,574,036	14,664,473	0.6
Amount	12,727,545	13,089,922	13,196,485	13,383,734	13,580,786	1.5
Self-employed health insurance						
Number of returns		3,491,539	3,564,624	3,559,792	3,571,152	0.3
Amount		5,298,095	5,742,942	6,034,979	7,626,633	26.4
Keogh retirement plan						
Number of returns		1,264,007	1,287,706	1,290,496	1,186,947	-8.0
Amount	8,803,575	9,355,484	9,465,399	9,678,533	11,882,077	22.8
Penalty on early withdrawal of savings						
Number of returns	· · · · · · · · · · · · · · · · · · ·	805,367	863,436	890,649	804,926	-9.6
Amount	173,774	185,188	217,380	145,781	140,080	-3.9
Alimony paid adjustment						
Number of returns	,	610,609	656,724	656,635	587,219	-10.6
Amount	5,484,695	5,684,642	5,660,215	5,514,921	5,220,583	-5.3
Foreign housing deductions						
Number of returns		5,782	4,411	4,122	2,074	-49.7
Amount	31,096	60,842	32,170	67,951	39,690	-41.6
Other adjustments	1010:0	400 400	470 400	400.000	000 040	400
Number of returns		198,438	170,106	183,906	208,348	13.3
Amount	827,120	1,030,053	764,953	709,379	773,347	9.0
Total statutory adjustments	04 000 000	00.050.070	00 407 407	00.407.000	00.044.072	60.0
Number of returns	1 ' '	22,659,973	23,197,425	23,497,092	28,911,078	23.0
Amount	41,093,069	44,469,647	44,468,527	44,703,150	56,076,622	25.4
, , ,	4 240 057 040	4 500 500 050	4 000 570 571	4 550 054 040	4 204 070 000	-3.7
Adjusted gross income or loss (AGI) Amount		4,592,523,850	4,829,572,571	4,553,951,249	4,384,873,206	

Table A--Selected Income and Tax Items for Selected Years, 1998-2002, in Current and Constant 1990 Dollars--Continued¹

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

Total Bernized deductions Color	Item		1	Constant 1990 doll	a15	1	Percent change
Total Remarked deductions Number of returns S8, 188,186 Amount S98,442,004 S81,472,377 S81,472,473 S81,482,473 S81	item	1998	1999	2000	2001	2002	2001 to 200
Number of returns		(7)	(8)	(9)	(10)	(11)	(12)
Amount							
Total standard detuction					1 1		2.4
Number of returns		539,442,054	581,472,037	623,945,759	652,788,384	652,650,669	-0.0
Amount 386,393,440 386,890,881 357,223,734 355,651,359 37,007,218 3888 standard deduction 86,576,463 86,563,066 346,024,169 344,620,683 346,026,6191 346,020,616 346,024,169 346,020,626							
				, ,			-1.9
Number of returns			363,890,581	357,223,734	355,651,359	357,607,218	0.5
Amount disclored selection 365,183,772 352,702,888 346,043,159 344,622,088 346,780,556 dedictional standard deduction 11,081,634 11,200,024 11,303,554 11,116,29 10,826,082 (Ileas deductions 11,120,6563 347,6182,181 11,120,201 11,120,							
Amount (1.1,08.1634 11,200.024 11,330.554 11,116.629 10,857.098 10,826.662 11,116.629 10,857.098 10,826.662 11,116.629 10,826.662 11,116.629 10,826.662 11,116.629 10,826.662 11,116.629 10,826.662 11,116.629 10,826.662 11,116.629 10,826.662 11,116.629 10,826.662 11,116.629 10,826.662 11,116.629 10,826.662 11,116.629 10,826.662 11,116.629 10,826.662 11,116.629 10,826.662 11,116.629 10,826.662 11,116.629 11,116.62							-1.9 0.6
Amount 11,209,688 11,187,093 11,180,575 11,023,291 10,826,682 Cilless deductions 111,924,583 113,863,898 116,391,403 115,862,109 11,4976,167 Amount 3475,192,216 245,592,595 245,695,151 52,303,448 536,404,092 528,716,374 536,295 245,295,151 52,303,448 536,404,092 528,716,374 536,295 245,295,151 52,303,448 536,404,092 528,716,374 536,295 245,295,151 52,303,448 536,404,092 528,716,374 536,295 245,295,295 245,295,295 245,295,295 245,295,295 245,295,295 245,295,295 245,295,295 245,295,295 245,295,295 245,295 2	dditional standard deduction	, ,	, ,	, ,	, ,	, ,	
Cilless deductions	Number of returns	11,081,634	11,200,024	11,330,554	11,116,629	10,857,098	-2.3
Number of returns	Amount	11,209,668	11,187,693	11,180,575	11,023,291	10,826,662	-1.8
Amount	GI less deductions						
Sumber of returns	Number of returns	111,924,583	113,863,898	116,391,403	115,862,109	114,976,167	-0.8
Lumber of returns	Amount		3,710,092,052	3,913,370,860	3,623,859,267	3,459,946,100	-4.5
axable income Number of returns. 100.801.271 102.845.571 105.259.292 104.174.655 3,150,189,244 2,976,836,966 3,447,831.885 3,150,189,244 104,163.693 102.257.5969 3,447,831.885 3,150,189,244 104,163.693 102.266,930 102.266,	lumber of exemptions		248,657,119	252,332,427	256,186,046	258,716,374	1.0
axable income 100,801,271 102,845,571 105,259,292 3,447,831,885 3,150,189,244 2,976,836,956 2,476,845 3,447,831,885 3,447,831,835 3,447,83	xemption amount	518.618.250	524.895.151			553.372.406	3.1
Number of returns	·			0_0,000,000	,	,	
Amount		100,801.271	102,845.571	105,259.292	104,174.655	102,275.969	-1.8
ax from table, rate schedules, etc. Number of returns. 100,793,439 Amount. 648,506,463 Amount. 648,506,463 Amount. 648,506,463 Amount. 648,506,463 Amount. 272,533 Amount. 272,534 Amount. 272,535 Amount. 284,778,996 Amount. 298,543 Amount. 298,543 Amount. 298,543 Amount. 298,543 Amount. 298,544 Amount. 3,729,683 Amount. 2,121,699 Amount. 3,729,683 Amount. 4,652,596 Amount. 4,6					1 1		-5.5
Number of returns		5,515,522,100	2,, 5 . 5, 102	1, , ,	1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,]
Amount		100 793 439	102 831 402	105 254 144	104 163 693	102 266 930	-1.8
additional taxes 47,690 36,960 23,487 25,334 13,291 - Amount. 272,533 365,491 95,997 146,862 111,602 - Illerative minimum tax 853,433 1,018,063 1,304,198 1,120,047 1,910,789 1,910,789 1,910,789 1,910,789 1,910,789 1,910,789 1,910,789 1,910,789 1,910,789 1,910,789 1,910,789 1,910,789 1,910,789 1,910,789 1,910,789 1,910,789 1,910,789 4,981,033 1,902,789 4,981,033 1,902,789 4,981,033 1,902,981,599 1,941,95,834 602,707,896 4,981,033 1,902,997,724 1,902,997,724 1,902,997,724 1,902,997,724 1,902,997,724 1,902,997,724 1,902,997,724 1,902,997,924 1,902,997,924 1,902,997,924 1,902,997,924 1,902,997,924 1,902,997,924 1,902,997,924 1,902,997,924 1,902,997,924 1,902,997,924 1,902,997,924 1,902,997,924 1,902,997,924 1,902,997,924 1,902,997,924 1,902,997,924 1,902,997,926 1,902,997,926 1,902,997,92					1 1		-11.8
Number of returns		010,000,100	7 10,000,110	700,270,210	000,000,072	000,000,707	11.0
Amount. 272,533 365,491 95,997 146,862 111,602 21 Iterrative minimum tax 833,433 1,018,063 1,304,198 1,120,047 1,910,789 1,44,001 1,42,0047 1,910,789 1,44,001 1,42,0047 1,910,789 1,44,001 1,42,0047 1,910,789 1,42,0047 1,42,0		47 690	36,960	23 487	25 334	13 201	-47.5
Iternative minimum tax 83,433 1,018,063 1,304,198 1,120,047 1,910,789 3,998,843 5,080,547 7,284,401 4,986,498 4,981,033 1,004,198 1,200,471 1,910,789 1,000,797,716 102,834,362 105,277,966 104,195,834 102,293,722 1,000,797,716 102,834,362 105,277,966 104,195,834 102,293,722 1,000,797,716 102,834,362 105,277,966 104,195,834 102,293,722 1,000,797,716 102,834,362 105,277,966 104,195,834 102,293,722 1,000,797,716 102,834,362 105,277,966 104,195,834 102,293,722 1,000,797,716 102,834,362 1,000,797,716 102,834,362 105,277,966 104,195,834 102,293,722 1,000,798,798,798,798 1,000,798,798,798 1,000,798,798,798,798 1,000,798,798,798 1,000,798,798,798 1,000,798,798,798 1,000,798,798,79			1		1	1	-24.0
Number of returns		272,555	303,491	95,997	140,002	111,002	-24.0
Amount. 0.3,998,843		952 422	1 019 063	1 204 109	1 120 047	1 010 790	70.6
		,					-0.1
Number of returns		3,996,643	5,000,547	7,204,401	4,900,490	4,961,033	-0.1
Amount. 648,778,996 711,224,906 772,548,519 688,979,686 608,170,580 - origin tax credit Number of returns. 2,995,294 3,266,544 3,935,699 3,942,604 4,312,209 Number of returns. 6,128,155 6,182,193 6,368,101 6,185,855 6,185,855 Number of returns. 6,128,155 6,182,193 6,368,101 6,185,855 1,966,961 redit for elderly or disabled Number of returns. 180,473 181,813 155,796 139,097 133,538 Amount. 28,460 26,576 24,741 22,506 15,348 3 Mumber of returns. 4,652,596 6,436,654 6,815,316 7,212,554 6,544,536 Amount. 2,692,701 3,743,093 3,680,712 3,805,354 3,642,983 eiterement savings contributions credit N/A N/A N/A N/A N/A N/A N/A 769,055 16,544,536 3,642,983 Initid tax credit N/A N/A N/A N/A N/A N/A </td <td></td> <td>100 707 716</td> <td>400 004 000</td> <td>105 077 066</td> <td>104 105 024</td> <td>100 000 700</td> <td>4.0</td>		100 707 716	400 004 000	105 077 066	104 105 024	100 000 700	4.0
oreight tax credit Number of returns Number of r							-1.8
Number of returns		648,778,996	711,224,906	112,548,519	088,979,080	608,170,580	-11.7
Amount	•	0.005.004	0.000.544	0.005.000	0.040.004	0.740.074	4.0
hild care credit Number of returns Amount. 180,473 181,813 155,796 139,097 133,538 Amount. 28,460 26,376 24,741 22,506 15,348 3,642,598 Amount. 4,652,596 6,436,654 6,815,316 7,212,554 6,544,536 Amount. 10,444 10,444 10,444 10,444 10,444 10,444 10,444 10,444 10,444 11,					1 1		-4.9
Number of returns		3,729,683	3,875,302	4,545,038	4,615,911	4,312,209	-6.6
Amount 2,121,669 2,098,155 2,119,772 2,008,163 1,966,961 credit for elderly or disabled Number of returns.		0.400.455	0.400.400	0.000.404	0.404.500	0.405.055	(7)
Tredit for elderly or disabled Number of returns. 28,460 26,376 24,741 22,506 15,348 24,741 22,506 15,348 24,741 22,506 15,348 24,741 22,506 15,348 24,741 22,506 15,348 24,741 22,506 15,348 24,741 22,506 22,544,536 24,741 22,506 15,348 24,741 22,506 15,348 24,741 22,506 15,348 24,741 22,506 15,348 24,741 22,506 15,348 24,741 22,506 15,348 24,741 22,506 15,348 24,741 22,506 15,348 24,741							(Z)
Number of returns.		2,121,669	2,098,155	2,119,772	2,008,163	1,966,961	-2.1
Amount	•	400 470	404.040	455 700	400.007	400 500	1 40
Autoration credits		, -			,		-4.0
Number of returns		28,460	26,376	24,741	22,506	15,348	-31.8
Amount		4 050 500	0.400.054	0.045.040	7.040.554	0.544.500	
letirement savings contributions credit Number of returns							-9.3
Number of returns. N/A Amount. N/A N/A N/A N/A N/A N/A N/A N/A N/A N/		2,692,701	3,743,093	3,680,712	3,805,354	3,642,983	-4.3
Amount							
hild tax credit Number of returns							(X)
Number of returns		N/A	N/A	N/A	N/A	769,055	(X)
Amount							
Adoption credit Number of returns.							-1.9
Number of returns 40,668 47,349 42,681 47,737 55,905 Amount 66,225 80,797 69,701 65,521 170,137 18 ieneral business credit 272,197 287,658 275,115 269,648 284,720 Amount 584,120 614,839 579,858 526,918 545,680 rior year minimum tax credit 108,583 166,010 199,554 248,255 193,776 24,255 Amount 652,623 781,538 976,981 1,061,285 709,592 25,262 otal credits 3 32,114,860 34,813,611 36,028,685 49,066,700 38,846,217 25,218,124 26,646,493 27,127,172 32,591,142 28,159,493 25,100,000 26,646,493 27,127,172 32,591,142 28,159,493 25,149,943 26,646,493 27,127,172 32,591,142 28,159,493 26,646,493 27,127,172 32,591,142 28,159,493 26,646,493 27,127,172 32,591,142 28,159,493 26,646,493 27,127,172 32,591,142 28,1		12,076,131	15,214,608	14,938,816	16,551,461	15,639,732	-5.5
Amount	•						
Seneral business credit Number of returns					1		17.1
Number of returns 272,197 287,658 275,115 269,648 284,720 Amount 584,120 614,839 579,858 526,918 545,680 rior year minimum tax credit 108,583 166,010 199,554 248,255 193,776 Number of returns 652,623 781,538 976,981 1,061,285 709,592 otal credits ³ 32,114,860 34,813,611 36,028,685 49,066,700 38,846,217 Amount 22,188,124 26,646,493 27,127,172 32,591,142 28,159,493 Icome tax less credits¹ 96,581,077 97,752,068 100,163,625 97,389,985 93,565,243 Amount 626,590,872 684,578,413 745,421,347 656,388,543 580,011,086 elf-employment tax Number of returns 13,757,431 14,029,609 14,300,140 14,575,011 14,664,473 Amount 25,449,965 26,174,404 26,387,575 26,762,272 27,156,252	Amount	66,225	80,797	69,701	65,521	170,137	159.7
Amount	seneral business credit						
rior year minimum tax credit Number of returns	Number of returns	272,197	287,658	275,115	269,648	284,720	5.6
Number of returns 108,583 166,010 199,554 248,255 193,776 Amount 652,623 781,538 976,981 1,061,285 709,592 otal credits ³ 32,114,860 34,813,611 36,028,685 49,066,700 38,846,217 Amount 22,188,124 26,646,493 27,127,172 32,591,142 28,159,493 vicome tax less credits¹ Number of returns 96,581,077 97,752,068 100,163,625 97,389,985 93,565,243 Amount 626,590,872 684,578,413 745,421,347 656,388,543 580,011,086 elf-employment tax 13,757,431 14,029,609 14,300,140 14,575,011 14,664,473 Amount 25,449,965 26,174,404 26,387,575 26,762,272 27,156,252	Amount	584,120	614,839	579,858	526,918	545,680	3.6
Amount	rior year minimum tax credit						
otal credits 3 Number of returns	Number of returns	108,583	166,010	199,554	248,255	193,776	-21.9
Number of returns 32,114,860 34,813,611 36,028,685 49,066,700 38,846,217 25,449,965 Amount 22,188,124 26,646,493 27,127,172 32,591,142 28,159,493 25,159,493 Come tax less credits¹ 96,581,077 97,752,068 100,163,625 97,389,985 93,565,243 Amount 626,590,872 684,578,413 745,421,347 656,388,543 580,011,086 elf-employment tax 13,757,431 14,029,609 14,300,140 14,575,011 14,664,473 Amount 25,449,965 26,174,404 26,387,575 26,762,272 27,156,252	Amount	652,623	781,538	976,981	1,061,285	709,592	-33.1
Amount	otal credits 3						
Amount	Number of returns	32,114,860	34,813,611	36,028,685	49,066,700	38,846,217	-20.8
Number of returns	Amount						-13.6
Number of returns					1 ' '	1 ' '	
Amount		96,581.077	97,752.068	100,163.625	97,389.985	93,565.243	-3.9
Number of returns							-11.6
Number of returns 13,757,431 14,029,609 14,300,140 14,575,011 14,664,473 Amount 25,449,965 26,174,404 26,387,575 26,762,272 27,156,252		320,000,072	11.,0.0,110	1,,	1 22,000,010	1	1
Amount	• •	13 757 431	14 029 609	14 300 140	14 575 011	14 664 473	0.6
							1.5
iccapture taxes		25, 14 8,805	20,174,404	20,007,070	20,102,212	21,100,202	1.5
Number of returns	·	22 200	12 242	1/1 1/1/	11 606	1/ 60/	25.7
							-59.5

Table A--Selected Income and Tax Items for Selected Years, 1998-2002, in Current and Constant 1990 Dollars--Continued¹

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

ltom			Constant 1990 dolla	rs ĭ	Percent char	
Item	1998	1999	2000	2001	2002	Percent change, 2001 to 2002
	(7)	(8)	(9)	(10)	(11)	(12)
Social security, Medicare tax on tip income						
not reported						
Number of returns	245,028	254,489	265,007	288,275	238,185	-17.4
Amount	20,944	23,119	27,127	26,479	22,853	-13.7
Tax on qualified retirement plans						
Number of returns		4,076,050	4,334,527	4,571,187	4,896,938	7.1
Amount	2,152,647	2,411,627	2,590,813	2,405,886	2,542,200	5.7
Advanced earned income credit payments						
Number of returns	217,555	171,629	174,967	135,554	156,376	15.4
Amount	84,431	73,729	55,355	38,001	53,709	41.3
Household employment taxes						
Number of returns		286,175	259,906	250,622	229,722	-8.3
Amount	599,926	595,638	603,671	593,421	511,578	-13.8
Total tax liability						
Number of returns	1 ' '	102,194,476	104,685,747	102,557,013	99,559,612	-2.9
Amount	659,187,440	719,209,896	775,548,034	686,554,241	610,448,476	-11.1
Income tax withheld						
Number of returns	1 ' '	111,193,931	113,733,442	114,798,386	114,861,744	0.1
Amount	507,375,192	545,511,357	579,591,341	570,720,215	521,433,331	-8.6
Estimated tax payments						
Number of returns		13,169,356	13,326,669	13,167,856	12,434,579	-5.6
Amount	141,747,171	154,443,879	168,150,146	162,506,061	144,024,415	-11.4
Earned income credit ¹						
Number of returns	1 ' '	19,260,339	19,277,225	19,593,121	21,703,187	10.8
Amount	25,192,814	25,022,024	24,504,059	24,631,713	27,760,590	12.7
Additional child tax credit						
Number of returns		985,579	1,104,143	8,562,900	10,937,417	27.7
Amount	405,879	637,180	741,761	3,686,256	4,662,611	26.5
Payment with an extension request						
Number of returns		1,510,206	1,610,937	1,448,213	1,235,156	-14.7
Amount	36,395,714	42,340,642	48,100,691	31,361,637	26,396,754	-15.8
Excess social security tax withheld						
Number of returns	1 ' '	1,377,613	1,640,582	1,436,745	1,145,352	-20.3
Amount	1,214,979	1,343,254	1,657,700	1,413,542	1,136,975	-19.6
Other payments:						
Form 2439					40.400	
Number of returns	,	37,879	50,698	20,955	19,422	-7.3
Amount	36,743	118,998	302,767	65,424	27,399	-58.1
Form 4136	440 400	400.070	205 555	200,000	205.000	
Number of returns	-,	426,878	395,555	386,698	365,868	-5.4
Amount	86,424	74,533	68,724	80,415	73,735	-8.3
Form 8885	NI/A	NI/A	NI/A	N1/A	5 000	(V)
Number of returns		N/A	N/A	N/A	5,322	(X)
Amount	N/A	N/A	N/A	N/A	1,430	(X)
Total payments ¹	447.005.047	440,000,050	400 040 074	400 454 000	400 400 000	(7)
Number of returns	1 ' '	119,809,259	122,243,874	123,451,338	123,462,930	(Z)
Amount	712,454,917	769,490,319	823,117,183	794,465,458	725,517,240	-8.7
Overpayment, total	00 404 004	04 007 007	05 004 000	400 040 005	400 400 004	4.4
Number of returns	1 ' '	94,827,237	95,921,082	102,310,895	103,462,884	1.1
Amount	133,960,969	142,783,675	148,860,986	174,894,284	174,261,629	-0.4
Overpayment refunded	00 222 256	04 600 744	02 000 020	00 011 075	100 142 606	
Number of returns	1 ' '	91,600,741	93,000,030	99,011,975	100,143,606	1.1
Amount	115,188,029	121,971,478	127,145,193	149,279,728	149,700,108	0.3
Refund credited to next year Number of returns	4 567 270	4 514 662	4 055 045	E 400 070	E 440 E04	
		4,514,663	4,255,215	5,408,878	5,418,534	0.2
Amount	18,772,941	20,812,197	21,715,793	25,614,855	24,561,521	-4.1
Tax due at time of filing	00 400 050	20, 200, 000	20 604 400	04 504 404	00.040.704	
Number of returns		29,200,902	30,624,423	24,581,181	22,818,761	-7.2
Amount	81,460,480	93,405,107	102,385,707	67,771,931	59,802,124	-11.8
Tax penalty	E 040 700	E 205 444	E 040 505	E 240 005	E 440 000	
Number of returns		5,285,114	5,813,525	5,318,905	5,149,988	-3.2
Amount 1 All items correspond to the Form 1040 line items. Theref		901,855	1,093,869	782,524	609,259	-22.1

¹ All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 3.

N/A = Not applicable

(Z) Less than .05 percent.

(X) Percentage not computed.

² Line 21 on Form 1040 consists of other income minus foreign earned income exclusion and net operating loss.

³ Total credits includes the values for mortgage interest tax credit and "other credits" not tabulated here.

⁴ Total tax liability includes the values for "other taxes" not tabulated here.

⁵ Inflation-adjusted data were calculated using the consumer price index from the Bureau of Labor Statistics; based on 1990=100 when 1990 CPI-U = 130.7; 2002 CPI-U = 179.9; 2001 CPI-U = 177.1; 2000 CPI-U = 172.2; 1999 CPI-U = 166.6; 1998 CPI-U = 163.9.

Figure 1General Filir	ng Requirements		
Marital Status	Filing Status	Age	Gross Income
	Single	under 65	\$7,700
		65 or older	\$8,850
Single (including divorced and			
legally separated)	Head of household	under 65	\$9,900
		65 or older	\$11,050
Married with a child and living	Head of household	under 65	\$9,900
apart from spouse during the last six months of 2002		65 or older	\$11,050
		under 65 (both spouses)	\$13,850
Married and living with spouse at	Married, joint return	65 or older (one spouse)	\$14,750
the end of 2002 (or on the date		65 or older (both spouses)	\$15,650
spouse died)	Married, separate return	any age	\$3,000
Married, not living with spouse at the end of 2002 (or on the date spouse died)	Married, joint or separate return	any age	\$3,000
	Single	under 65	\$7,700
		65 or older	\$8,850
Widowed in 2000 or 2001 and not	Head of household	under 65	\$9,900
remarried in 2002		65 or older	\$11,050
	Qualifying widow(er) with	under 65	\$10,850
	dependent child	65 or older	\$11,750

Requirements for Filing

The filing requirements for Tax Year 2002 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. Figure 2 shows the filing requirements for taxpayers who could be claimed as a dependent by another person (such as a parent).

In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 2002 if he or she:

- 1. Was liable for any of the following taxes:
- Social security or Medicare tax on unreported tip income;
- Uncollected social security, Medicare, or railroad retirement tax on reported tip income or group-term life insurance;
- Alternative minimum tax:
- Tax on an individual retirement arrangement (IRA) or a qualified retirement plan;
- Tax from the recapture of investment credit or low-income housing credit;
- Tax from medical savings accounts (MSA);

Figure 2.-Filing Requirements for Children and Other Dependents

If someone (such as a parent) can claim the individual as a dependent, and any of the four conditions listed below applies, he or she must file a return.

In this chart unearned income includes taxable interest, ordinary dividends, and capital gain distributions. Earned income includes wages, tips, and taxable scholarship and fellowship grants. Gross income is the total of unearned and earned income.

Caution: If an individual's gross income was \$3,000 or more, he or she generally could not be claimed as a dependent unless the individual was under age 19 or under age 24 and a full-time student.

1. Single dependents under 65 must file a return if-

- Earned income was more than \$4,700, or
- · Unearned income was over \$750, or
- Gross income was more than the larger of (a) \$750 or (b) earned income (up to \$4,450) plus \$250.

2. Single dependents 65 or older or blind must file a return if-

- Earned income was more than \$5,850 (\$7,000 if 65 or older and blind), or
- Unearned income was more than \$1,900 (\$3,050 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$4,450) plus \$250 or \$750, whichever is larger; plus \$1,150 (\$2,300 if 65 or older and blind).

3. Married dependents under 65 must file a return if-

- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.
- · Earned income was more than \$3,925, or
- Unearned income was over \$750, or
- Gross income was more than the larger of \$750 or earned income (up to \$3,675) plus \$250.

4. Married dependents 65 or older or blind must file a return if-

- Earned income was more than \$4,825 (\$5,725 if 65 or older and blind), or
- Unearned was more than \$1,650 (\$2,550 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$3,675) plus \$250 or \$750, whichever is larger, plus \$900 (\$1,800 if 65 or older and blind).
- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.
 - 2. Received any advanced earned income credit (AEIC) payments.
 - 3. Had net earnings from self-employment of at least \$400; or
 - 4. Had wages of \$108.28 or more from a church or qualified church-controlled organization that was exempt from employer social security and Medicare taxes.

Data shown in this report include individuals who were not required to file tax returns, but did so for any of a number of reasons. For example, an individual might have filed a return to obtain a refund of tax withheld, or take advantage of the earned income credit.

Changes in Law or Administrative Procedures

Major changes in effect for Tax Year 2002 that influenced the Statistics of Income data are listed below. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

Earned Income Credit

There were changes for 2002 that expanded and simplified the earned income credit (EIC). Beginning in 2002, taxable earned income in AGI was used to determine the EIC rather than the previous use of modified AGI and the sum of taxable and nontaxable earned income. Also, alternative minimum tax no longer reduced the amount of the credit. New rules applied if a child met the conditions to be a qualifying child of more than one person and also the length of time a foster child had to live with the taxpayer. The maximum amount of the earned income credit increased, as did the amounts of earned income and investment income an individual could have and still claim the credit. The maximum amount of investment income (interest, dividends and capital gain income) a taxpayer could have and still claim the credit increased to \$2,550 from \$2,450. The maximum credit for taxpayers with no qualifying children increased to \$376 from \$364. For these taxpayers, earned income and AGI had to be less than \$11,060 (\$12,060 if married filing jointly). For taxpayers with one qualifying child, the maximum credit increased \$78 to \$2,506 and, for taxpayers with two or more qualifying children, the maximum credit increased to \$4,140 from \$4,008. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$29,201 (\$30,201 for married filing jointly) for one qualifying child, or less than \$33,178 (\$34,178 for married filing jointly) for two or more qualifying children. Prior to 2002, marital status had no effect on the amount of EIC or these income thresholds.

Educator Expenses

A taxpayer who was an eligible educator in kindergarten through grade 12 was able to deduct up to \$250 of expenses even if they did not itemize their deductions.

Empowerment Zone and Renewal Community Employment Credit

The Community Renewal Tax Relief Act of 2002 added the renewal community employment credit, which was similar to the empowerment zone employment credit, for qualified renewal community wages paid or incurred after 2001. Forty renewal communities have been selected to receive the benefits for this credit. In addition, urban and rural empowerment zones now qualified for the empowerment zone employment credit for 2002.

Exemption Amount

Indexing for inflation increased to \$3,000 the deduction for each exemption to which the taxpayer was entitled for 2002, an increase over the \$2,900 allowed for 2001. The AGI threshold for the limitation of exemption amounts was also indexed for inflation, increasing from \$132,950 to \$137,300 for single filers; \$199,450 to \$206,000 for married persons filing jointly and surviving spouses; \$166,200 to \$171,650 for heads of household; and \$99,725 to \$103,000 for married persons filing separately. The phase-out of the deduction for exemptions was completed at AGI levels above \$259,800 for single filers; \$328,500 for married persons filing jointly and surviving spouses; \$294,150 for heads of household; and \$164,250 for married persons filing separately. Above these levels, no deduction for exemptions was allowed.

Foreign Earned Income Exclusion

For 2002, the amount of foreign earned income that could have been excluded from income increased from \$78,000 to \$80,000.

Individual Retirement Arrangement Deduction

For 2002, a taxpayer (both taxpayers for taxpayers filing jointly), were able to take an IRA deduction up to \$3,000 (\$3,500 if age 50 or older) if not covered by a retirement plan, or if covered by a retirement plan but their modified AGI was less than \$44,000 (\$64,000 if married filing jointly or qualifying widow(er)). For 2001, the maximum deduction was \$2,000 per taxpayer (regardless of age) and the income thresholds for taxpayers already covered by a retirement plan were \$1,000 lower.

Itemized Deductions

If a taxpayer's AGI was greater than \$137,3000 (\$68,650 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$132,950 (\$66,475) for 2001, as a result of inflation indexing. The limitation did not apply to deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses; all other deductions were subject to the limitation. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: (a) 80 percent of the non-exempt deductions, or (b) 3 percent of the amount of AGI in excess of the limitation threshold

New York Liberty Zone

The credit is 40 percent (25 percent for employees who worked at least 120 hours but less than 400 hours) of the qualified wages (up to \$6,000) for work performed after December 31, 2001 by a New York Liberty Zone business employee.

Retirement Savings Contribution Credit

A taxpayer could take a credit of up to \$1,000 for qualified retirement savings contributions, if their adjusted gross income was less than \$25,000 (\$37,500 if head of household, \$50,000 if married filing jointly).

Self-employed Health Insurance Deduction

A self-employed taxpayer was able to deduct up to 70 percent of health insurance expenses for 2002 up from 60 percent for 2001.

Self-employment Tax

The ceiling on taxable "self-employment income" was raised, for 2002, to \$84,900 for the social security portion (12.4 percent) of the self-employment tax. The limit was \$80,400 for 2001.

Standard Deduction

The standard deduction increased for 2002 as a result of indexing for inflation. For single filers, the standard deduction rose from \$4,550 to \$4,700; for married persons filing jointly or surviving spouses, from \$7,600 to \$7,850; for married persons filing separately, from \$3,800 to \$3,925; and for heads of household, from \$6,650 to \$6,900. The amount of standard deduction for a dependent was the greater of \$750 or the dependent's earned income plus \$250 (but not more than the regular standard deduction amount). Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$900 or \$1,150 depending on marital status.

Student Loan Interest Deduction

For Tax Year 2002, income thresholds for eligible taxpayers to deduct up to \$2,500 of interest paid on qualified higher educational loans were increased. These loans must have gone towards qualified expenses of either the taxpayer, taxpayer's spouse, or any dependent of the taxpayer at the time the debt was incurred. The taxpayer's modified AGI must have been less than: \$65,000 if single, head of household, or qualifying widow(er) (\$55,000 for 2001); or \$130,000 if married filing jointly (\$75,000 for 2001). The provision that limited the deduction to interest paid in the first 60 months was eliminated.

Figure 3.-Calculation of the 1979 Income Concept for 2002

1979 Total Income Concept=

Income or Loss:

- Salaries and wages ¹
- Interest ¹
- Dividends ¹
- Taxable refunds ¹
- Alimony received ¹
- Sales of capital assets, net gain or loss ¹
- Other gains and losses (Form 4797) ¹
- Business net income or loss ¹
- Farm net income or loss ¹
- Rent net income or loss ¹
- Royalty net income or loss ¹
- Partnership net income or loss ¹
- S Corporation net income or loss ¹
- Farm rental net income or loss ¹
- Estate or trust net income or loss ¹
- Unemployment compensation ¹
- Depreciation in excess of straight-line depreciation ²
- Total pension income ^{3, 5}
- Other net income or loss
- Net operating loss ¹

Deductions:

- Disallowed passive losses (Form 8582)
- Moving expenses ¹
- Alimony paid ¹
- Unreimbursed business expenses 6
- ¹ Included in adjusted gross income (less deficit) (AGI) for Tax Year 2002.
- ² Adjustment to add back excess depreciation (accelerated over straight-line depreciation) deducted in the course of a trade or business and included in net income (loss) amounts shown above.
- ³ Includes taxable and tax-exempt pension and retirement distributions, including IRA distributions.
- ⁴ Includes an adjustment to add back amounts reported for the foreign-earned income exclusion."
- ⁵ Not fully included in AGI for Tax Year 2002.
- ⁶ Not included in AGI for Tax Year 2002.

Tax Rate Reductions

For tax years beginning after December 31, 2001, a new 10 percent regular income tax rate was used for a portion of all taxpayers taxable income. Also for Tax Year 2002, there was a reduction of the former tax rates of 27.5 percent, 30.5 percent, 35.5 percent and 39.1 percent to 27.0 percent, 30.0 percent, 35.0 percent, and 38.6 percent, respectively.

Tuition and Fees Deduction

A taxpayer was able to deduct up to \$3,000 of the qualified tuition and fees paid for themselves, a spouse, or dependents if the taxpayer's modified AGI was under \$65,000 (\$130,000 if married filing jointly). This deduction could not be taken if the person could be claimed as a dependent on another taxpayer's return or if they claimed the education credit for the same student.

The 1979 Income Concept: A Retrospective Income Definition

In order to analyze changes in income and taxes over a period of years, a consistent definition of income must be used. The income concept available from Federal income tax returns, AGI, was designed to facilitate tax administration, and its definition has changed over time to reflect modifications to the Internal Revenue Code. Tax laws of the 1980's (the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, the Tax Reform Act of 1984, and the Tax Reform Act of 1986) made significant changes to the components of AGI, which made it more difficult to use AGI for accurate comparisons of income from year to year. For this reason, it was decided to develop an income definition

that would be consistent over several years, and would allow comparisons both before and after the major tax legislation of the 1980's.

The result was a retrospective income definition known as the 1979 Income Concept, reflecting a base period from 1979 through 1986. It was calculated using only data available from

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2002

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

		Ino	ome			Calarias	and wages	
Size of	2002 Adjusted	Gross Income		ne Concept	2002 Adjusted	Gross Income	1	ne Concept
income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns	ranount	returns	7 unount	returns	ranount	returns	ranount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	130,076,443	6,033,586	130,076,443	6,179,433	110,938,441	4,559,691	110,938,441	4,559,691
Under \$10,000	26,034,076	44,748	25,453,570	39,584	19,963,969	113,369	19,753,494	109,187
\$10,000 under \$20,000	23,432,328	348,494	23,533,058	350,297	18,679,549	258,763	18,806,394	263,033
\$20,000 under \$30,000	18,597,993	459,338	19,362,333	478,830	16,119,060	372,354	16,428,100	381,338
\$30,000 under \$40,000	13,980,103	485,696	14,372,070	498,593	12,487,593	400,883	12,592,498	406,189
\$40,000 under \$50,000	10,550,456	472,822	10,571,594	473,227	9,518,514	392,954	9,616,894	396,568
\$50,000 under \$60,000	8,149,121	446,800	7,935,175	435,010	7,393,411	364,548	7,229,493	362,617
\$60,000 under \$70,000	6,573,164	426,062	6,259,051	405,223	5,992,532	346,496	5,800,959	342,287
\$70,000 under \$80,000	5,157,677	386,217	4,872,461	364,635	4,737,640	316,983	4,544,015	308,255
\$80,000 under \$90,000	3,862,121	327,145	3,645,824	308,828	3,566,532	267,018	3,408,775	257,477
\$90,000 under \$100,000	2,902,672	274,882	2,727,856	258,263	2,675,782	223,099	2,547,819	212,916
\$100,000 under \$125,000	4,267,773	474,377	4,111,175	456,921	3,926,600	380,004	3,799,489	365,846
\$125,000 under \$150,000	2,158,098	294,481	2,287,131	311,535	1,975,812	229,705	2,094,900	239,492
\$150,000 under \$175,000	1,242,908	200,335	1,297,450	209,375	1,129,487	152,035	1,158,938	147,853
\$175,000 under \$200,000	753,824	140,496	841,916	157,048	675,194	100,769	750,863	105,178
\$200,000 under \$300,000	1,237,653	297,116	1,405,861	338,654	1,087,056	198,672	1,217,135	204,583
\$300,000 under \$400,000	455,670	155,783	541,048	185,960	394,270	96,602	465,099	99,986
\$400,000 under \$500,000	215,143	95,915	256,442	114,197	186,430	57,594	216,191	58,467
\$500,000 under \$1,000,000	336,684	227,044	408,887	275,443	287,061	121,029	345,613	127,149
\$1,000,000 under \$1,500,000	78,121	94,073	93,801	112,826	64,492	41,462	77,506	43,359
\$1,500,000 under \$2,000,000	31,316	53,782	34,394	58,995	26,442	22,254	28,920	23,153
\$2,000,000 under \$5,000,000	44,205	130,305	49,337	144,098	37,807	50,475	41,930	51,897
\$5,000,000 under \$10,000,000	10,026	68,251	10,676	72,237	8,700	23,509	8,882	23,727
\$10,000,000 and over	5,309	129,421	5,333	129,656	4,510	29,115	4,536	29,135
		Taxable inte	rest received		Dividend	ds in AGI	Dividends	s received
Size of	2002 Adjusted	Taxable inte		ne Concept	Dividend 2002 Adjusted			s received ne Concept
Size of income	Number of		1979 Incor Number of	ne Concept Amount	2002 Adjusted Number of		1979 Incor Number of	
	Number of returns	Gross Income Amount	1979 Incor Number of returns	Amount	2002 Adjusted Number of returns	Gross Income Amount	1979 Incor Number of returns	ne Concept Amount
income	Number of returns (9)	Gross Income Amount (10)	1979 Incor Number of returns (11)	Amount (12)	2002 Adjusted Number of returns (13)	Gross Income Amount (14)	1979 Incor Number of returns (15)	Amount (16)
All returns, total	Number of returns (9) 63,584,806	Amount (10) 149,025	1979 Incor Number of returns (11) 63,584,806	Amount (12) 149,025	2002 Adjusted Number of returns (13) 31,409,759	Gross Income Amount (14) 103,241	1979 Incor Number of returns (15) 31,409,759	Amount (16)
All returns, total	Number of returns (9) 63,584,806 7,830,902	Gross Income Amount (10) 149,025 10,675	1979 Incor Number of returns (11) 63,584,806 7,476,255	Amount (12) 149,025 10,622	2002 Adjusted Number of returns (13) 31,409,759 3,809,078	Amount (14) 103,241 5,184	1979 Incor Number of returns (15) 31,409,759 3,631,709	(16) 103,241 5,209
All returns, total	Number of returns (9) 63,584,806 7,830,902 7,461,282	Gross Income Amount (10) 149,025 10,675 12,323	1979 Incor Number of returns (11) 63,584,806 7,476,255 7,287,644	Amount (12) 149,025 10,622 11,907	2002 Adjusted Number of returns (13) 31,409,759 3,809,078 3,149,518	Gross Income Amount (14) 103,241 5,184 5,104	1979 Incor Number of returns (15) 31,409,759 3,631,709 3,030,687	(16) 103,241 5,209 5,145
All returns, total	Number of returns (9) 63,584,806 7,830,902 7,461,282 6,696,538	Gross Income Amount (10) 149,025 10,675 12,323 10,913	1979 Incor Number of returns (11) 63,584,806 7,476,255 7,287,644 7,275,581	Amount (12) 149,025 10,622 11,907 13,646	2002 Adjusted Number of returns (13) 31,409,759 3,809,078 3,149,518 2,705,473	Gross Income Amount (14) 103,241 5,184 5,104 4,721	1979 Incor Number of returns (15) 31,409,759 3,631,709 3,030,687 3,043,764	me Concept Amount (16) 103,241 5,209 5,145 5,742
All returns, total	Number of returns (9) 63,584,806 7,830,902 7,461,282 6,696,538 6,507,582	Gross Income Amount (10) 149,025 10,675 12,323 10,913 9,578	1979 Incor Number of returns (11) 63,584,806 7,476,255 7,287,644 7,275,581 6,900,007	Amount (12) 149,025 10,622 11,907 13,646 11,352	2002 Adjusted Number of returns (13) 31,409,759 3,809,078 3,149,518 2,705,473 2,601,364	Gross Income Amount (14) 103,241 5,184 5,104 4,721 4,155	1979 Incor Number of returns (15) 31,409,759 3,631,709 3,030,687 3,043,764 2,808,650	(16) 103,241 5,209 5,145 5,742 5,351
Income All returns, total	Number of returns (9) 63,584,806 7,830,902 7,461,282 6,696,538 6,507,582 5,977,000	Gross Income Amount (10) 149,025 10,675 12,323 10,913 9,578 8,374	1979 Incor Number of returns (11) 63,584,806 7,476,255 7,287,644 7,275,581 6,900,007 6,030,054	Amount (12) 149,025 10,622 11,907 13,646 11,352 8,531	2002 Adjusted Number of returns (13) 31,409,759 3,809,078 3,149,518 2,705,473 2,601,364 2,549,007	Gross Income Amount (14) 103,241 5,184 5,104 4,721 4,155 4,477	1979 Incor Number of returns (15) 31,409,759 3,631,709 3,030,687 3,043,764 2,808,650 2,583,373	me Concept Amount (16) 103,241 5,209 5,145 5,742 5,351 4,853
Income All returns, total	Number of returns (9) 63,584,806 7,830,902 7,461,282 6,696,538 6,507,582 5,977,000 5,248,400	Gross Income Amount (10) 149,025 10,675 12,323 10,913 9,578 8,374 7,382	1979 Incor Number of returns (11) 63,584,806 7,476,255 7,287,644 7,275,581 6,900,007 6,030,054 5,130,550	Amount (12) 149,025 10,622 11,907 13,646 11,352 8,531 7,444	2002 Adjusted Number of returns (13) 31,409,759 3,809,078 3,149,518 2,705,473 2,601,364 2,549,007 2,370,267	Gross Income Amount (14) 103,241 5,184 5,104 4,721 4,155 4,477 4,411	1979 Incor Number of returns (15) 31,409,759 3,631,709 3,030,687 3,043,764 2,808,650 2,583,373 2,370,429	me Concept Amount (16) 103,241 5,209 5,145 5,742 5,351 4,853 4,872
Income All returns, total	Number of returns (9) 63,584,806 7,830,902 7,461,282 6,696,538 6,507,582 5,977,000 5,248,400 4,648,272	Gross Income Amount (10) 149,025 10,675 12,323 10,913 9,578 8,374 7,382 6,980	1979 Incor Number of returns (11) 63,584,806 7,476,255 7,287,644 7,275,581 6,900,007 6,030,054 5,130,550 4,355,962	Amount (12) 149,025 10,622 11,907 13,646 11,352 8,531 7,444 5,969	2002 Adjusted Number of returns (13) 31,409,759 3,809,078 3,149,518 2,705,473 2,601,364 2,549,007 2,370,267 2,279,753	Gross Income Amount (14) 103,241 5,184 5,104 4,721 4,155 4,477 4,411 4,732	1979 Incor Number of returns (15) 31,409,759 3,631,709 3,030,687 3,043,764 2,808,650 2,583,373 2,370,429 2,017,983	me Concept Amount (16) 103,241 5,209 5,145 5,742 5,351 4,853 4,872 3,763
Income All returns, total	Number of returns (9) 63,584,806 7,830,902 7,461,282 6,696,538 6,507,582 5,977,000 5,248,400 4,648,272 3,949,021	Gross Income Amount (10) 149,025 10,675 12,323 10,913 9,578 8,374 7,382 6,980 6,416	1979 Incor Number of returns (11) 63,584,806 7,476,255 7,287,644 7,275,581 6,900,007 6,030,054 5,130,550 4,355,962 3,693,472	Amount (12) 149,025 10,622 11,907 13,646 11,352 8,531 7,444 5,969 5,487	2002 Adjusted Number of returns (13) 31,409,759 3,809,078 3,149,518 2,705,473 2,601,364 2,549,007 2,370,267 2,279,753 1,943,971	Gross Income Amount (14) 103,241 5,184 5,104 4,721 4,155 4,477 4,411 4,732 4,437	1979 Incor Number of returns (15) 31,409,759 3,631,709 3,030,687 3,043,764 2,808,650 2,583,373 2,370,429 2,017,983 1,797,757	me Concept Amount (16) 103,241 5,209 5,145 5,742 5,351 4,853 4,872 3,763 4,022
All returns, total	Number of returns (9) 63,584,806 7,830,902 7,461,282 6,696,538 6,507,582 5,977,000 5,248,400 4,648,272 3,949,021 3,065,088	(10) 149,025 10,675 12,323 10,913 9,578 8,374 7,382 6,980 6,416 5,436	1979 Incor Number of returns (11) 63,584,806 7,476,255 7,287,644 7,275,581 6,900,007 6,030,054 5,130,550 4,355,962 3,693,472 2,929,892	Amount (12) 149,025 10,622 11,907 13,646 11,352 8,531 7,444 5,969 5,487 4,999	2002 Adjusted Number of returns (13) 31,409,759 3,809,078 3,149,518 2,705,473 2,601,364 2,549,007 2,370,267 2,279,753 1,943,971 1,624,427	Gross Income Amount (14) 103,241 5,184 5,104 4,721 4,155 4,477 4,411 4,732 4,437 3,100	1979 Incor Number of returns (15) 31,409,759 3,631,709 3,030,687 3,043,764 2,808,650 2,583,373 2,370,429 2,017,983 1,797,757 1,489,015	me Concept Amount (16) 103,241 5,209 5,145 5,742 5,351 4,853 4,872 3,763 4,022 2,870
### Income All returns, total	Number of returns (9) 63,584,806 7,830,902 7,461,282 6,696,538 6,507,582 5,977,000 5,248,400 4,648,272 3,949,021 3,065,088 2,458,132	(10) 149,025 10,675 12,323 10,913 9,578 8,374 7,382 6,980 6,416 5,436 4,492	1979 Incor Number of returns (11) 63,584,806 7,476,255 7,287,644 7,275,581 6,900,007 6,030,054 5,130,550 4,355,962 3,693,472 2,929,892 2,272,207	Amount (12) 149,025 10,622 11,907 13,646 11,352 8,531 7,444 5,969 5,487 4,999 4,689	2002 Adjusted Number of returns (13) 31,409,759 3,809,078 3,149,518 2,705,473 2,601,364 2,549,007 2,370,267 2,279,753 1,943,971 1,624,427 1,374,511	Gross Income Amount (14) 103,241 5,184 5,104 4,721 4,155 4,477 4,411 4,732 4,437 3,100 3,324	1979 Incor Number of returns (15) 31,409,759 3,631,709 3,030,687 3,043,764 2,808,650 2,583,373 2,370,429 2,017,983 1,797,757 1,489,015 1,282,117	(16) 103,241 5,209 5,145 5,742 5,351 4,853 4,872 3,763 4,022 2,870 3,220
### Income All returns, total	Number of returns (9) 63,584,806 7,830,902 7,461,282 6,696,538 6,507,582 5,977,000 5,248,400 4,648,272 3,949,021 3,065,088 2,458,132 3,669,871	(10) 149,025 10,675 12,323 10,913 9,578 8,374 7,382 6,980 6,416 5,436 4,492 9,614	1979 Incor Number of returns (11) 63,584,806 7,476,255 7,287,644 7,275,581 6,900,007 6,030,054 5,130,550 4,355,962 3,693,472 2,929,892 2,272,207 3,542,593	Amount (12) 149,025 10,622 11,907 13,646 11,352 8,531 7,444 5,969 5,487 4,999 4,689 7,131	2002 Adjusted Number of returns (13) 31,409,759 3,809,078 3,149,518 2,705,473 2,601,364 2,549,007 2,370,267 2,279,753 1,943,971 1,624,427 1,374,511 2,295,805	Gross Income Amount (14) 103,241 5,184 5,104 4,721 4,155 4,477 4,411 4,732 4,437 3,100 3,324 7,339	1979 Incor Number of returns (15) 31,409,759 3,631,709 3,030,687 3,043,764 2,808,650 2,583,373 2,370,429 2,017,983 1,797,757 1,489,015 1,282,117 2,182,319	me Concept Amount (16) 103,241 5,209 5,145 5,742 5,351 4,853 4,872 3,763 4,022 2,870 3,220 6,441
income All returns, total	Number of returns (9) 63,584,806 7,830,902 7,461,282 6,696,538 6,507,582 5,977,000 5,248,400 4,648,272 3,949,021 3,065,088 2,458,132 3,669,871 1,904,654	Gross Income Amount (10) 149,025 10,675 12,323 10,913 9,578 8,374 7,382 6,980 6,416 5,436 4,492 9,614 5,377	1979 Incor Number of returns (11) 63,584,806 7,476,255 7,287,644 7,275,581 6,900,007 6,030,054 5,130,550 4,355,962 3,693,472 2,929,892 2,272,207 3,542,593 2,023,587	Amount (12) 149,025 10,622 11,907 13,646 11,352 8,531 7,444 5,969 5,487 4,999 4,689 7,131 5,288	2002 Adjusted Number of returns (13) 31,409,759 3,809,078 3,149,518 2,705,473 2,601,364 2,549,007 2,370,267 2,279,753 1,943,971 1,624,427 1,374,511 2,295,805 1,342,047	Gross Income Amount (14) 103,241 5,184 5,104 4,721 4,155 4,477 4,411 4,732 4,437 3,100 3,324 7,339 4,922	1979 Incor Number of returns (15) 31,409,759 3,631,709 3,030,687 3,043,764 2,808,650 2,583,373 2,370,429 2,017,983 1,797,757 1,489,015 1,282,117 2,182,319 1,421,784	me Concept Amount (16) 103,241 5,209 5,145 5,742 5,351 4,853 4,872 3,763 4,022 2,870 3,220 6,441 4,239
income All returns, total	Number of returns (9) 63,584,806 7,830,902 7,461,282 6,696,538 6,507,582 5,977,000 5,248,400 4,648,272 3,949,021 3,065,088 2,458,132 3,669,871 1,904,654 1,142,229	Gross Income Amount (10) 149,025 10,675 12,323 10,913 9,578 8,374 7,382 6,980 6,416 5,436 4,492 9,614 5,377 4,052	1979 Incor Number of returns (11) 63,584,806 7,476,255 7,287,644 7,275,581 6,900,007 6,030,054 5,130,550 4,355,962 3,693,472 2,929,892 2,272,207 3,542,593 2,023,587 1,188,311	Amount (12) 149,025 10,622 11,907 13,646 11,352 8,531 7,444 5,969 5,487 4,999 4,689 7,131 5,288 3,950	2002 Adjusted Number of returns (13) 31,409,759 3,809,078 3,149,518 2,705,473 2,601,364 2,549,007 2,370,267 2,279,753 1,943,971 1,624,427 1,374,511 2,295,805 1,342,047 835,798	Gross Income Amount (14) 103,241 5,184 5,104 4,721 4,155 4,477 4,411 4,732 4,437 3,100 3,324 7,339 4,922 3,130	1979 Incor Number of returns (15) 31,409,759 3,631,709 3,030,687 3,043,764 2,808,650 2,583,373 2,370,429 2,017,983 1,797,757 1,489,015 1,282,117 2,182,319 1,421,784 872,762	ne Concept Amount (16) 103,241 5,209 5,145 5,742 5,351 4,853 4,872 3,763 4,022 2,870 3,220 6,441 4,239 3,219
income All returns, total	Number of returns (9) 63,584,806 7,830,902 7,461,282 6,696,538 6,507,582 5,977,000 5,248,400 4,648,272 3,949,021 3,065,088 2,458,132 3,669,871 1,904,654 1,142,229 701,097	Gross Income Amount (10) 149,025 10,675 12,323 10,913 9,578 8,374 7,382 6,980 6,416 5,436 4,492 9,614 5,377 4,052 3,067	1979 Incor Number of returns (11) 63,584,806 7,476,255 7,287,644 7,275,581 6,900,007 6,030,054 5,130,550 4,355,962 3,693,472 2,929,892 2,272,207 3,542,593 2,023,587 1,188,311 785,781	Amount (12) 149,025 10,622 11,907 13,646 11,352 8,531 7,444 5,969 5,487 4,999 4,689 7,131 5,288 3,950 3,049	2002 Adjusted Number of returns (13) 31,409,759 3,809,078 3,149,518 2,705,473 2,601,364 2,549,007 2,370,267 2,279,753 1,943,971 1,624,427 1,374,511 2,295,805 1,342,047 835,798 548,912	Gross Income Amount (14) 103,241 5,184 5,104 4,721 4,155 4,477 4,411 4,732 4,437 3,100 3,324 7,339 4,922 3,130 3,217	1979 Incor Number of returns (15) 31,409,759 3,631,709 3,030,687 3,043,764 2,808,650 2,583,373 2,370,429 2,017,983 1,797,757 1,489,015 1,282,117 2,182,319 1,421,784 872,762 609,928	ne Concept Amount (16) 103,241 5,209 5,145 5,742 5,351 4,853 4,872 3,763 4,022 2,870 3,220 6,441 4,239 3,219 3,062
income All returns, total	Number of returns (9) 63,584,806 7,830,902 7,461,282 6,696,538 6,507,582 5,977,000 5,248,400 4,648,272 3,949,021 3,065,088 2,458,132 3,669,871 1,904,654 1,142,229 701,097 1,175,737	Gross Income Amount (10) 149,025 10,675 12,323 10,913 9,578 8,374 7,382 6,980 6,416 5,436 4,492 9,614 5,377 4,052 3,067 7,335	1979 Incor Number of returns (11) 63,584,806 7,476,255 7,287,644 7,275,581 6,900,007 6,030,054 5,130,550 4,355,962 3,693,472 2,929,892 2,272,207 3,542,593 2,023,587 1,188,311 785,781 1,327,738	Amount (12) 149,025 10,622 11,907 13,646 11,352 8,531 7,444 5,969 5,487 4,999 4,689 7,131 5,288 3,950 3,049 7,499	2002 Adjusted Number of returns (13) 31,409,759 3,809,078 3,149,518 2,705,473 2,601,364 2,549,007 2,370,267 2,279,753 1,943,971 1,624,427 1,374,511 2,295,805 1,342,047 835,798 548,912 953,813	Gross Income Amount (14) 103,241 5,184 5,104 4,721 4,155 4,477 4,411 4,732 4,437 3,100 3,324 7,339 4,922 3,130 3,217 7,264	1979 Incor Number of returns (15) 31,409,759 3,631,709 3,030,687 3,043,764 2,808,650 2,583,373 2,370,429 2,017,983 1,797,757 1,489,015 1,282,117 2,182,319 1,421,784 872,762 609,928 1,058,584	ne Concept Amount (16) 103,241 5,209 5,145 5,742 5,351 4,853 4,872 3,763 4,022 2,870 3,220 6,441 4,239 3,219 3,062 7,063
income All returns, total	Number of returns (9) 63,584,806 7,830,902 7,461,282 6,696,538 6,507,582 5,977,000 5,248,400 4,648,272 3,949,021 3,065,088 2,458,132 3,669,871 1,904,654 1,142,229 701,097 1,175,737 441,489	Gross Income Amount (10) 149,025 10,675 12,323 10,913 9,578 8,374 7,382 6,980 6,416 5,436 4,492 9,614 5,377 4,052 3,067 7,335 4,183	1979 Incor Number of returns (11) 63,584,806 7,476,255 7,287,644 7,275,581 6,900,007 6,030,054 5,130,550 4,355,962 3,693,472 2,929,892 2,272,207 3,542,593 2,023,587 1,188,311 785,781 1,327,738 523,931	Amount (12) 149,025 10,622 11,907 13,646 11,352 8,531 7,444 5,969 5,487 4,999 4,689 7,131 5,288 3,950 3,049 7,499 4,372	2002 Adjusted Number of returns (13) 31,409,759 3,809,078 3,149,518 2,705,473 2,601,364 2,549,007 2,370,267 2,279,753 1,943,971 1,624,427 1,374,511 2,295,805 1,342,047 835,798 548,912 953,813 381,899	Gross Income Amount (14) 103,241 5,184 5,104 4,721 4,155 4,477 4,411 4,732 4,437 3,100 3,324 7,339 4,922 3,130 3,217 7,264 4,142	1979 Incor Number of returns (15) 31,409,759 3,631,709 3,030,687 3,043,764 2,808,650 2,583,373 2,370,429 2,017,983 1,797,757 1,489,015 1,282,117 2,182,319 1,421,784 872,762 609,928 1,058,584 447,841	ne Concept Amount (16) 103,241 5,209 5,145 5,742 5,351 4,853 4,872 3,763 4,022 2,870 3,220 6,441 4,239 3,219 3,062 7,063 4,141
All returns, total	Number of returns (9) 63,584,806 7,830,902 7,461,282 6,696,538 6,507,582 5,977,000 4,648,272 3,949,021 3,065,088 2,458,132 3,669,871 1,904,654 1,142,229 701,097 1,175,737 441,489 209,927	Gross Income Amount (10) 149,025 10,675 12,323 10,913 9,578 8,374 7,382 6,980 6,416 5,436 4,492 9,614 5,377 4,052 3,067 7,335 4,183 2,867	1979 Incor Number of returns (11) 63,584,806 7,476,255 7,287,644 7,275,581 6,900,007 6,030,054 5,130,550 4,355,962 3,693,472 2,929,892 2,272,207 3,542,593 2,023,587 1,188,311 785,781 1,327,738 523,931 249,810	Amount (12) 149,025 10,622 11,907 13,646 11,352 8,531 7,444 5,969 5,487 4,999 4,689 7,131 5,288 3,950 3,049 7,499 4,372 2,984	2002 Adjusted Number of returns (13) 31,409,759 3,809,078 3,149,518 2,705,473 2,601,364 2,549,007 2,370,267 2,279,753 1,943,971 1,624,427 1,374,511 2,295,805 1,342,047 835,798 548,912 953,813 381,899 185,997	Gross Income Amount (14) 103,241 5,184 5,104 4,721 4,155 4,477 4,411 4,732 4,437 3,100 3,324 7,339 4,922 3,130 3,217 7,264 4,142 2,398	1979 Incor Number of returns (15) 31,409,759 3,631,709 3,030,687 3,043,764 2,808,650 2,583,373 2,370,429 2,017,983 1,797,757 1,489,015 1,282,117 2,182,319 1,421,784 872,762 609,928 1,058,584 447,841 220,654	ne Concept Amount (16) 103,241 5,209 5,145 5,742 5,351 4,853 4,872 3,763 4,022 2,870 3,220 6,441 4,239 3,219 3,062 7,063 4,141 2,449
All returns, total	Number of returns (9) 63,584,806 7,830,902 7,461,282 6,696,538 6,507,582 5,977,000 5,248,400 4,648,272 3,949,021 3,065,088 2,458,132 3,669,871 1,904,654 1,142,229 701,097 1,175,737 441,489 209,927 330,275	Gross Income Amount (10) 149,025 10,675 12,323 10,913 9,578 8,374 7,382 6,980 6,416 5,436 4,492 9,614 5,377 4,052 3,067 7,335 4,183 2,867 7,699	1979 Incor Number of returns (11) 63,584,806 7,476,255 7,287,644 7,275,581 6,900,007 6,030,054 5,130,550 4,355,962 3,693,472 2,929,892 2,272,207 3,542,593 2,023,587 1,188,311 785,781 1,327,738 523,931 249,810 399,738	Amount (12) 149,025 10,622 11,907 13,646 11,352 8,531 7,444 5,969 5,487 4,999 4,689 7,131 5,288 3,950 3,049 7,499 4,372 2,984 7,802	2002 Adjusted Number of returns (13) 31,409,759 3,809,078 3,149,518 2,705,473 2,601,364 2,549,007 2,370,267 2,279,753 1,943,971 1,624,427 1,374,511 2,295,805 1,342,047 835,798 548,912 953,813 381,899 185,997 299,991	Gross Income Amount (14) 103,241 5,184 5,104 4,721 4,155 4,477 4,411 4,732 4,437 3,100 3,324 7,339 4,922 3,130 3,217 7,264 4,142 2,398 7,565	1979 Incor Number of returns (15) 31,409,759 3,631,709 3,030,687 3,043,764 2,808,650 2,583,373 2,370,429 2,017,983 1,797,757 1,489,015 1,282,117 2,182,319 1,421,784 872,762 609,928 1,058,584 447,841 220,654 360,822	ne Concept Amount (16) 103,241 5,209 5,145 5,742 5,351 4,853 4,872 3,763 4,022 2,870 3,220 6,441 4,239 3,219 3,062 7,063 4,141 2,449 7,783
All returns, total	Number of returns (9) 63,584,806 7,830,902 7,461,282 6,696,538 6,507,582 5,977,000 5,248,400 4,648,272 3,949,021 3,065,088 2,458,132 3,669,871 1,904,654 1,142,229 701,097 1,175,737 441,489 209,927 330,275 77,096	Gross Income Amount (10) 149,025 10,675 12,323 10,913 9,578 8,374 7,382 6,980 6,416 5,436 4,492 9,614 5,377 4,052 3,067 7,335 4,183 2,867 7,699 3,874	1979 Incor Number of returns (11) 63,584,806 7,476,255 7,287,644 7,275,581 6,900,007 6,030,054 5,130,550 4,355,962 3,693,472 2,929,892 2,272,207 3,542,593 2,023,587 1,188,311 785,781 1,327,738 523,931 249,810 399,738 92,662	Amount (12) 149,025 10,622 11,907 13,646 11,352 8,531 7,444 5,969 5,487 4,999 4,689 7,131 5,288 3,950 3,049 7,499 4,372 2,984 7,802 3,930	2002 Adjusted Number of returns (13) 31,409,759 3,809,078 3,149,518 2,705,473 2,601,364 2,549,007 2,370,267 2,279,753 1,943,971 1,624,427 1,374,511 2,295,805 1,342,047 835,798 548,912 953,813 381,899 185,997 299,991 71,920	Gross Income Amount (14) 103,241 5,184 5,104 4,721 4,155 4,477 4,411 4,732 4,437 3,100 3,324 7,339 4,922 3,130 3,217 7,264 4,142 2,398 7,565 3,366	1979 Incor Number of returns (15) 31,409,759 3,631,709 3,030,687 3,043,764 2,808,650 2,583,373 2,370,429 2,017,983 1,797,757 1,489,015 1,282,117 2,182,319 1,421,784 872,762 609,928 1,058,584 447,841 220,654 360,822 86,108	ne Concept Amount (16) 103,241 5,209 5,145 5,742 5,351 4,853 4,872 3,763 4,022 2,870 3,220 6,441 4,239 3,219 3,062 7,063 4,141 2,449 7,783 3,449
All returns, total	Number of returns (9) 63,584,806 7,830,902 7,461,282 6,696,538 6,507,582 5,977,000 5,248,400 4,648,272 3,949,021 3,065,088 2,458,132 3,669,871 1,904,654 1,142,229 701,097 1,175,737 441,489 209,927 330,275 77,096 31,073	Gross Income Amount (10) 149,025 10,675 12,323 10,913 9,578 8,374 7,382 6,980 6,416 5,436 4,492 9,614 5,377 4,052 3,067 7,335 4,183 2,867 7,699 3,874 2,299	1979 Incor Number of returns (11) 63,584,806 7,476,255 7,287,644 7,275,581 6,900,007 6,030,054 5,130,550 4,355,962 3,693,472 2,929,892 2,272,207 3,542,593 2,023,587 1,188,311 785,781 1,327,738 523,931 249,810 399,738 92,662 34,111	Amount (12) 149,025 10,622 11,907 13,646 11,352 8,531 7,444 5,969 5,487 4,999 4,689 7,131 5,288 3,950 3,049 7,499 4,372 2,984 7,802 3,930 2,308	2002 Adjusted Number of returns (13) 31,409,759 3,809,078 3,149,518 2,705,473 2,601,364 2,549,007 2,370,267 2,279,753 1,943,971 1,624,427 1,374,511 2,295,805 1,342,047 835,798 548,912 953,813 381,899 185,997 299,991 71,920 29,266	Gross Income Amount (14) 103,241 5,184 5,104 4,721 4,155 4,477 4,411 4,732 4,437 3,100 3,324 7,339 4,922 3,130 3,217 7,264 4,142 2,398 7,565 3,366 1,973	1979 Incor Number of returns (15) 31,409,759 3,631,709 3,030,687 3,043,764 2,808,650 2,583,373 2,370,429 2,017,983 1,797,757 1,489,015 1,282,117 2,182,319 1,421,784 872,762 609,928 1,058,584 447,841 220,654 360,822 86,108 32,184	ne Concept Amount (16) 103,241 5,209 5,145 5,742 5,351 4,853 4,872 3,763 4,022 2,870 3,220 6,441 4,239 3,219 3,062 7,063 4,141 2,449 7,783 3,449 2,028
All returns, total	Number of returns (9) 63,584,806 7,830,902 7,461,282 6,696,538 6,507,582 5,977,000 5,248,400 4,648,272 3,949,021 3,065,088 2,458,132 3,669,871 1,904,654 1,142,229 701,097 1,175,737 441,489 209,927 330,275 77,096 31,073 43,878	Gross Income Amount (10) 149,025 10,675 12,323 10,913 9,578 8,374 7,382 6,980 6,416 5,436 4,492 9,614 5,377 4,052 3,067 7,335 4,183 2,867 7,699 3,874 2,299 5,860	1979 Incor Number of returns (11) 63,584,806 7,476,255 7,287,644 7,275,581 6,900,007 6,030,054 5,130,550 4,355,962 3,693,472 2,929,892 2,272,207 3,542,593 2,023,587 1,188,311 785,781 1,327,738 523,931 249,810 399,738 92,662 34,111 48,989	Amount (12) 149,025 10,622 11,907 13,646 11,352 8,531 7,444 5,969 5,487 4,999 4,689 7,131 5,288 3,950 3,049 7,499 4,372 2,984 7,802 3,930 2,308 5,875	2002 Adjusted Number of returns (13) 31,409,759 3,809,078 3,149,518 2,705,473 2,601,364 2,549,007 2,370,267 2,279,753 1,943,971 1,624,427 1,374,511 2,295,805 1,342,047 835,798 548,912 953,813 381,899 185,997 299,991 71,920 29,266 42,070	Gross Income Amount (14) 103,241 5,184 5,104 4,721 4,155 4,477 4,411 4,732 4,437 3,100 3,324 7,339 4,922 3,130 3,217 7,264 4,142 2,398 7,565 3,366 1,973 5,326	1979 Incor Number of returns (15) 31,409,759 3,631,709 3,030,687 3,043,764 2,808,650 2,583,373 2,370,429 2,017,983 1,797,757 1,489,015 1,282,117 2,182,319 1,421,784 872,762 609,928 1,058,584 447,841 220,654 360,822 86,108 32,184 46,136	ne Concept Amount (16) 103,241 5,209 5,145 5,742 5,351 4,853 4,872 3,763 4,022 2,870 3,220 6,441 4,239 3,219 3,062 7,063 4,141 2,449 7,783 3,449 2,028 5,411
All returns, total	Number of returns (9) 63,584,806 7,830,902 7,461,282 6,696,538 6,507,582 5,977,000 5,248,400 4,648,272 3,949,021 3,065,088 2,458,132 3,669,871 1,904,654 1,142,229 701,097 1,175,737 441,489 209,927 330,275 77,096 31,073	Gross Income Amount (10) 149,025 10,675 12,323 10,913 9,578 8,374 7,382 6,980 6,416 5,436 4,492 9,614 5,377 4,052 3,067 7,335 4,183 2,867 7,699 3,874 2,299	1979 Incor Number of returns (11) 63,584,806 7,476,255 7,287,644 7,275,581 6,900,007 6,030,054 5,130,550 4,355,962 3,693,472 2,929,892 2,272,207 3,542,593 2,023,587 1,188,311 785,781 1,327,738 523,931 249,810 399,738 92,662 34,111	Amount (12) 149,025 10,622 11,907 13,646 11,352 8,531 7,444 5,969 5,487 4,999 4,689 7,131 5,288 3,950 3,049 7,499 4,372 2,984 7,802 3,930 2,308	2002 Adjusted Number of returns (13) 31,409,759 3,809,078 3,149,518 2,705,473 2,601,364 2,549,007 2,370,267 2,279,753 1,943,971 1,624,427 1,374,511 2,295,805 1,342,047 835,798 548,912 953,813 381,899 185,997 299,991 71,920 29,266	Gross Income Amount (14) 103,241 5,184 5,104 4,721 4,155 4,477 4,411 4,732 4,437 3,100 3,324 7,339 4,922 3,130 3,217 7,264 4,142 2,398 7,565 3,366 1,973	1979 Incor Number of returns (15) 31,409,759 3,631,709 3,030,687 3,043,764 2,808,650 2,583,373 2,370,429 2,017,983 1,797,757 1,489,015 1,282,117 2,182,319 1,421,784 872,762 609,928 1,058,584 447,841 220,654 360,822 86,108 32,184	ne Concept Amount (16) 103,241 5,209 5,145 5,742 5,351 4,853 4,872 3,763 4,022 2,870 3,220 6,441 4,239 3,219 3,062 7,063 4,141 2,449 7,783 3,449 2,028

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2002--Continued

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

	Bus	siness or profession	n net income less	oss		Sales of ca	pital assets	
Size of	2002 Adjusted	Gross Income	1979 Incor	ne Concept	2002 Adjusted	Gross Income	1979 Incon	ne Concept
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	18,597,305	220,784	18,597,305	220,784	24,189,148	238,789	24,189,148	238,789
Under \$10,000	3,441,479	4,274	3,166,961	1,285	3,107,022	4,137	2,969,365	4,489
\$10,000 under \$20,000	2,843,581	19,993	2,834,535	18,372	2,281,827	378	2,223,158	487
\$20,000 under \$30,000	2,128,332	16,753	2,191,770	15,329	1,962,164	1,088	2,182,641	1,062
\$30,000 under \$40,000	1,771,589	14,148	1,795,100	13,097	1,906,492	794	2,108,781	1,187
\$40,000 under \$50,000	1,498,817	11,888	1,576,008	10,927	1,865,279	1,674	1,882,290	2,048
\$50,000 under \$60,000	1,344,407	11,890	1,373,010	11,659	1,692,712	2,140	1,693,693	2,459
\$60,000 under \$70,000	1,067,090	10,652	1,033,626	10,306	1,680,334	2,704	1,487,306	3,096
\$70,000 under \$80,000	872,291	9,535	876,483	9,995	1,463,359	3,200	1,328,651	2,915
\$80,000 under \$90,000	715,840	9,309	684,529	8,951	1,269,414	2,763	1,194,662	2,784
\$90,000 under \$100,000	543,276	8,941	487,029	7,685	1,031,513	2,677	947,465	2,494
\$100,000 under \$125,000	796,804	17,377	827,918	17,796	1,795,614	6,884	1,685,252	7,220
\$125,000 under \$150,000	473,140	13,469	505,304	12,879	1,072,798	6,971	1,128,644	5,547
\$150,000 under \$175,000	296,334	10,999	290,353	10,725	709,382	6,527	743,406	6,209
\$175,000 under \$200,000	169,846	7,622	212,952	9,025	480,716	6,406	520,106	6,486
\$200,000 under \$300,000	329,330	21,310	373,928	24,354	883,583	15,198	959,953	14,692
\$300,000 under \$400,000	119,921	9,972	146,201	12,350	360,593	12,609	407,343	12,190
\$400,000 under \$500,000	59,558	5,278	72,215	5,927	175,665	8,781	199,162	9,036
\$500,000 under \$1,000,000	85,230	9,164	104,276	11,228	292,518	25,229	347,025	25,319
\$1,000,000 under \$1,500,000	18,716	2,764	21,502	3,123	72,079	14,658	86,302	14,657
\$1,500,000 under \$2,000,000	7,471	1,303	8,323	1,472	29,327	9,806	32,124	9,860
\$2,000,000 under \$5,000,000	10,393	2,211	11,362	2,357	41,850	27,960	46,646	28,198
\$5,000,000 under \$10,000,000	2,508	732	2,567	714	9,696	18,457	9,939	18,704
\$10,000,000 and over	1,350	1,198	1,351	1,226	5,210	57,750	5,232	57,651
	Rents, r	oyalties, and farm	rental net income	ess loss	Partner	ship and S corpor	ation net income le	ss loss
Size of	2002 Adjusted	Gross Income	1979 Incor	ne Concept	2002 Adjusted	Gross Income	1979 Incon	ne Concept
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
-								
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns total	(25)	(26)	(27)	(28)	(29) 6 723 422	(30)	(31) 6 723 422	(32)
All returns, total	9,638,279	28,985	9,638,279	28,985	6,723,422	237,967	6,723,422	237,967
Under \$10,000	9,638,279 1,013,557	28,985 -1,535	9,638,279 962,121	28,985 -1,471	6,723,422 653,273	237,967 -35,027	6,723,422 625,702	237,967 -34,885
Under \$10,000 \$10,000 under \$20,000	9,638,279 1,013,557 1,080,987	28,985 -1,535 837	9,638,279 962,121 1,046,670	28,985 -1,471 622	6,723,422 653,273 423,015	237,967 -35,027 427	6,723,422 625,702 408,978	237,967 -34,885 274
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000	9,638,279 1,013,557 1,080,987 952,894	28,985 -1,535 837 812	9,638,279 962,121 1,046,670 1,030,441	28,985 -1,471 622 1,043	6,723,422 653,273 423,015 414,982	237,967 -35,027 427 917	6,723,422 625,702 408,978 443,231	237,967 -34,885 274 1,138
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000	9,638,279 1,013,557 1,080,987 952,894 879,119	28,985 -1,535 837 812 433	9,638,279 962,121 1,046,670 1,030,441 964,103	28,985 -1,471 622 1,043 725	6,723,422 653,273 423,015 414,982 474,992	237,967 -35,027 427 917 2,396	6,723,422 625,702 408,978 443,231 462,671	237,967 -34,885 274 1,138 1,915
Under \$10,000	9,638,279 1,013,557 1,080,987 952,894 879,119 827,986	28,985 -1,535 837 812 433 -54	9,638,279 962,121 1,046,670 1,030,441 964,103 848,160	28,985 -1,471 622 1,043 725 483	6,723,422 653,273 423,015 414,982 474,992 421,803	237,967 -35,027 427 917 2,396 1,569	6,723,422 625,702 408,978 443,231 462,671 454,903	237,967 -34,885 274 1,138 1,915 1,233
Under \$10,000	9,638,279 1,013,557 1,080,987 952,894 879,119 827,986 744,683	28,985 -1,535 837 812 433 -54 897	9,638,279 962,121 1,046,670 1,030,441 964,103 848,160 757,822	28,985 -1,471 622 1,043 725 483 558	6,723,422 653,273 423,015 414,982 474,992 421,803 449,740	237,967 -35,027 427 917 2,396 1,569 2,967	6,723,422 625,702 408,978 443,231 462,671 454,903 446,433	237,967 -34,885 274 1,138 1,915 1,233 2,851
Under \$10,000	9,638,279 1,013,557 1,080,987 952,894 879,119 827,986 744,683 667,799	28,985 -1,535 837 812 433 -54 897 438	9,638,279 962,121 1,046,670 1,030,441 964,103 848,160 757,822 636,535	28,985 -1,471 622 1,043 725 483 558 547	6,723,422 653,273 423,015 414,982 474,992 421,803 449,740 430,174	237,967 -35,027 427 917 2,396 1,569 2,967 3,280	6,723,422 625,702 408,978 443,231 462,671 454,903 446,433 416,073	237,967 -34,885 274 1,138 1,915 1,233 2,851 3,203
Under \$10,000	9,638,279 1,013,557 1,080,987 952,894 879,119 827,986 744,683 667,799 639,898	28,985 -1,535 837 812 433 -54 897 438 757	9,638,279 962,121 1,046,670 1,030,441 964,103 848,160 757,822 636,535 559,090	28,985 -1,471 622 1,043 725 483 558 547 553	6,723,422 653,273 423,015 414,982 474,992 421,803 449,740 430,174 358,138	237,967 -35,027 427 917 2,396 1,569 2,967 3,280 2,105	6,723,422 625,702 408,978 443,231 462,671 454,903 446,433 416,073 345,075	237,967 -34,885 274 1,138 1,915 1,233 2,851 3,203 1,734
Under \$10,000	9,638,279 1,013,557 1,080,987 952,894 879,119 827,986 744,683 667,799 639,898 515,890	28,985 -1,535 837 812 433 -54 897 438 757 333	9,638,279 962,121 1,046,670 1,030,441 964,103 848,160 757,822 636,535 559,090 456,441	28,985 -1,471 622 1,043 725 483 558 547 553 1,024	6,723,422 653,273 423,015 414,982 474,992 421,803 449,740 430,174 358,138 348,994	237,967 -35,027 427 917 2,396 1,569 2,967 3,280 2,105 3,259	6,723,422 625,702 408,978 443,231 462,671 454,903 446,433 416,073 345,075 323,622	237,967 -34,885 274 1,138 1,915 1,233 2,851 3,203 1,734 3,365
Under \$10,000	9,638,279 1,013,557 1,080,987 952,894 879,119 827,986 744,683 667,799 639,898 515,890 395,615	28,985 -1,535 837 812 433 -54 897 438 757 333 717	9,638,279 962,121 1,046,670 1,030,441 964,103 848,160 757,822 636,535 559,090 456,441 373,165	28,985 -1,471 622 1,043 725 483 558 547 553 1,024	6,723,422 653,273 423,015 414,982 474,992 421,803 449,740 430,174 358,138 348,994 264,706	237,967 -35,027 427 917 2,396 1,569 2,967 3,280 2,105 3,259 3,383	6,723,422 625,702 408,978 443,231 462,671 454,903 446,433 416,073 345,075 323,622 241,169	237,967 -34,885 274 1,138 1,915 1,233 2,851 3,203 1,734 3,365 2,849
Under \$10,000	9,638,279 1,013,557 1,080,987 952,894 879,119 827,986 744,683 667,799 639,898 515,890 395,615 665,098	28,985 -1,535 837 812 433 -54 897 438 757 333 717 2,247	9,638,279 962,121 1,046,670 1,030,441 964,103 848,160 757,822 636,535 559,090 456,441 373,165 633,015	28,985 -1,471 622 1,043 725 483 558 547 553 1,024 466 1,494	6,723,422 653,273 423,015 414,982 474,992 421,803 449,740 430,174 358,138 348,994 264,706 528,922	237,967 -35,027 427 917 2,396 1,569 2,967 3,280 2,105 3,259 3,383 9,279	6,723,422 625,702 408,978 443,231 462,671 454,903 446,433 416,073 345,075 323,622 241,169 517,707	237,967 -34,885 274 1,138 1,915 1,233 2,851 3,203 1,734 3,365 2,849 8,671
Under \$10,000	9,638,279 1,013,557 1,080,987 952,894 879,119 827,986 744,683 667,799 639,898 515,890 395,615 665,098 356,058	28,985 -1,535 837 812 433 -54 897 438 757 333 717 2,247 1,668	9,638,279 962,121 1,046,670 1,030,441 964,103 848,160 757,822 636,535 559,090 456,441 373,165 633,015 369,521	28,985 -1,471 622 1,043 725 483 558 547 553 1,024 466 1,494 1,899	6,723,422 653,273 423,015 414,982 474,992 421,803 449,740 430,174 358,138 348,994 264,706 528,922 370,908	237,967 -35,027 427 917 2,396 1,569 2,967 3,280 2,105 3,259 3,383 9,279 8,593	6,723,422 625,702 408,978 443,231 462,671 454,903 446,433 416,073 345,075 323,622 241,169 517,707 379,299	237,967 -34,885 274 1,138 1,915 1,233 2,851 3,203 1,734 3,365 2,849 8,671 8,343
Under \$10,000	9,638,279 1,013,557 1,080,987 952,894 879,119 827,986 744,683 667,799 639,898 515,890 395,615 665,098 356,058 197,484	28,985 -1,535 837 812 433 -54 897 438 757 333 717 2,247 1,668 1,964	9,638,279 962,121 1,046,670 1,030,441 964,103 848,160 757,822 636,535 559,090 456,441 373,165 633,015 369,521 213,219	28,985 -1,471 622 1,043 725 483 558 547 553 1,024 466 1,494 1,899 1,650	6,723,422 653,273 423,015 414,982 474,992 421,803 449,740 430,174 358,138 348,994 264,706 528,922 370,908 276,235	237,967 -35,027 427 917 2,396 1,569 2,967 3,280 2,105 3,259 3,383 9,279 8,593 9,383	6,723,422 625,702 408,978 443,231 462,671 454,903 446,433 416,073 345,075 323,622 241,169 517,707 379,299 280,404	237,967 -34,885 274 1,138 1,915 1,233 2,851 3,203 1,734 3,365 2,849 8,671 8,343 8,993
Under \$10,000	9,638,279 1,013,557 1,080,987 952,894 879,119 827,986 744,683 667,799 639,898 515,890 395,615 665,098 356,058 197,484 134,009	28,985 -1,535 837 812 433 -54 897 438 757 333 717 2,247 1,668 1,964 1,175	9,638,279 962,121 1,046,670 1,030,441 964,103 848,160 757,822 636,535 559,090 456,441 373,165 633,015 369,521 213,219 147,231	28,985 -1,471 622 1,043 725 483 558 547 553 1,024 466 1,494 1,899 1,650 1,252	6,723,422 653,273 423,015 414,982 474,992 421,803 449,740 430,174 358,138 348,994 264,706 528,922 370,908 276,235 194,899	237,967 -35,027 427 917 2,396 1,569 2,967 3,280 2,105 3,259 3,383 9,279 8,593 9,383 7,614	6,723,422 625,702 408,978 443,231 462,671 454,903 446,433 416,073 345,075 323,622 241,169 517,707 379,299 280,404 203,446	237,967 -34,885 274 1,138 1,915 1,233 2,851 3,203 1,734 3,365 2,849 8,671 8,343 8,993 8,146
Under \$10,000	9,638,279 1,013,557 1,080,987 952,894 879,119 827,986 744,683 667,799 639,898 515,890 395,615 665,098 356,058 197,484 134,009 245,572	28,985 -1,535 837 812 433 -54 897 438 757 333 717 2,247 1,668 1,964 1,175 3,802	9,638,279 962,121 1,046,670 1,030,441 964,103 848,160 757,822 636,535 559,090 456,441 373,165 633,015 369,521 213,219 147,231 275,089	28,985 -1,471 622 1,043 725 483 558 547 553 1,024 466 1,494 1,899 1,650 1,252 3,599	6,723,422 653,273 423,015 414,982 474,992 421,803 449,740 430,174 358,138 348,994 264,706 528,922 370,908 276,235 194,899 440,854	237,967 -35,027 427 917 2,396 1,569 2,967 3,280 2,105 3,259 3,383 9,279 8,593 9,383 7,614 26,558	6,723,422 625,702 408,978 443,231 462,671 454,903 446,433 416,073 345,075 323,622 241,169 517,707 379,299 280,404 203,446 456,663	237,967 -34,885 274 1,138 1,915 1,233 2,851 3,203 1,734 3,365 2,849 8,671 8,343 8,993 8,146 24,386
Under \$10,000	9,638,279 1,013,557 1,080,987 952,894 879,119 827,986 744,683 667,799 639,898 515,890 395,615 665,098 356,058 197,484 134,009 245,572 104,542	28,985 -1,535 837 812 433 -54 897 438 757 333 717 2,247 1,668 1,964 1,175 3,802 2,570	9,638,279 962,121 1,046,670 1,030,441 964,103 848,160 757,822 636,535 559,090 456,441 373,165 633,015 369,521 213,219 147,231 275,089 124,821	28,985 -1,471 622 1,043 725 483 558 547 553 1,024 466 1,494 1,899 1,650 1,252 3,599 2,547	6,723,422 653,273 423,015 414,982 474,992 421,803 449,740 430,174 358,138 348,994 264,706 528,922 370,908 276,235 194,899 440,854 212,662	237,967 -35,027 427 917 2,396 1,569 2,967 3,280 2,105 3,259 3,383 9,279 8,593 9,383 7,614 26,558 20,611	6,723,422 625,702 408,978 443,231 462,671 454,903 446,433 416,073 345,075 323,622 241,169 517,707 379,299 280,404 203,446 456,663 221,753	237,967 -34,885 274 1,138 1,915 1,233 2,851 3,203 1,734 3,365 2,849 8,671 8,343 8,993 8,146 24,386 21,158
Under \$10,000	9,638,279 1,013,557 1,080,987 952,894 879,119 827,986 744,683 667,799 639,898 515,890 395,615 665,098 356,058 197,484 134,009 245,572 104,542 56,418	28,985 -1,535 837 812 433 -54 897 438 757 333 717 2,247 1,668 1,964 1,175 3,802 2,570 1,522	9,638,279 962,121 1,046,670 1,030,441 964,103 848,160 757,822 636,535 559,090 456,441 373,165 633,015 369,521 213,219 147,231 275,089 124,821 60,151	28,985 -1,471 622 1,043 725 483 558 547 553 1,024 466 1,494 1,899 1,650 1,252 3,599 2,547 1,516	6,723,422 653,273 423,015 414,982 474,992 421,803 449,740 430,174 358,138 348,994 264,706 528,922 370,908 276,235 194,899 440,854 212,662 117,564	237,967 -35,027 427 917 2,396 1,569 2,967 3,280 2,105 3,259 3,383 9,279 8,593 9,383 7,614 26,558 20,611 14,691	6,723,422 625,702 408,978 443,231 462,671 454,903 446,433 416,073 345,075 323,622 241,169 517,707 379,299 280,404 203,446 456,663 221,753 126,130	237,967 -34,885 274 1,138 1,915 1,233 2,851 3,203 1,734 3,365 2,849 8,671 8,343 8,993 8,146 24,386 21,158 15,078
Under \$10,000	9,638,279 1,013,557 1,080,987 952,894 879,119 827,986 744,683 667,799 639,898 515,890 395,615 665,098 356,058 197,484 134,009 245,572 104,542 56,418 100,425	28,985 -1,535 837 812 433 -54 897 438 757 333 717 2,247 1,668 1,964 1,175 3,802 2,570 1,522 3,967	9,638,279 962,121 1,046,670 1,030,441 964,103 848,160 757,822 636,535 559,090 456,441 373,165 633,015 369,521 213,219 147,231 275,089 124,821 60,151 112,867	28,985 -1,471 622 1,043 725 483 558 547 553 1,024 466 1,494 1,899 1,650 1,252 3,599 2,547 1,516 4,000	6,723,422 653,273 423,015 414,982 474,992 421,803 449,740 430,174 358,138 348,994 264,706 528,922 370,908 276,235 194,899 440,854 212,662 117,564 214,836	237,967 -35,027 427 917 2,396 1,569 2,967 3,280 2,105 3,259 3,383 9,279 8,593 9,383 7,614 26,558 20,611 14,691 46,441	6,723,422 625,702 408,978 443,231 462,671 454,903 446,433 416,073 345,075 323,622 241,169 517,707 379,299 280,404 203,446 456,663 221,753 126,130 232,415	237,967 -34,885 274 1,138 1,915 1,233 2,851 3,203 1,734 3,365 2,849 8,671 8,343 8,993 8,146 24,386 21,158 15,078 48,259
Under \$10,000	9,638,279 1,013,557 1,080,987 952,894 879,119 827,986 744,683 667,799 639,898 515,890 395,615 665,098 356,058 197,484 134,009 245,572 104,542 56,418 100,425 25,802	28,985 -1,535 837 812 433 -54 897 438 757 333 717 2,247 1,668 1,964 1,175 3,802 2,570 1,522 3,967 1,734	9,638,279 962,121 1,046,670 1,030,441 964,103 848,160 757,822 636,535 559,090 456,441 373,165 633,015 369,521 213,219 147,231 275,089 124,821 60,151 112,867 30,360	28,985 -1,471 622 1,043 725 483 558 547 553 1,024 466 1,494 1,899 1,650 1,252 3,599 2,547 1,516 4,000 1,780	6,723,422 653,273 423,015 414,982 474,992 421,803 449,740 430,174 358,138 348,994 264,706 528,922 370,908 276,235 194,899 440,854 212,662 117,564 214,836 55,974	237,967 -35,027 427 917 2,396 1,569 2,967 3,280 2,105 3,259 3,383 9,279 8,593 9,383 7,614 26,558 20,611 14,691 46,441 23,527	6,723,422 625,702 408,978 443,231 462,671 454,903 446,433 416,073 345,075 323,622 241,169 517,707 379,299 280,404 203,446 456,663 221,753 126,130 232,415 61,541	237,967 -34,885 274 1,138 1,915 1,233 2,851 3,203 1,734 3,365 2,849 8,671 8,343 8,993 8,146 24,386 21,158 15,078 48,259 23,969
Under \$10,000	9,638,279 1,013,557 1,080,987 952,894 879,119 827,986 744,683 667,799 639,898 515,890 395,615 665,098 356,058 197,484 134,009 245,572 104,542 56,418 100,425 25,802 11,277	28,985 -1,535 837 812 433 -54 897 438 757 333 717 2,247 1,668 1,964 1,175 3,802 2,570 1,522 3,967 1,734 974	9,638,279 962,121 1,046,670 1,030,441 964,103 848,160 757,822 636,535 559,090 456,441 373,165 633,015 369,521 213,219 147,231 275,089 124,821 60,151 112,867 30,360 11,847	28,985 -1,471 622 1,043 725 483 558 547 553 1,024 466 1,494 1,899 1,650 1,252 3,599 2,547 1,516 4,000 1,780 984	6,723,422 653,273 423,015 414,982 474,992 421,803 449,740 430,174 358,138 348,994 264,706 528,922 370,908 276,235 194,899 440,854 212,662 117,564 214,836 55,974 23,466	237,967 -35,027 427 917 2,396 1,569 2,967 3,280 2,105 3,259 3,383 9,279 8,593 9,383 7,614 26,558 20,611 14,691 46,441 23,527 13,740	6,723,422 625,702 408,978 443,231 462,671 454,903 446,433 416,073 345,075 323,622 241,169 517,707 379,299 280,404 203,446 456,663 221,753 126,130 232,415 61,541 24,967	237,967 -34,885 274 1,138 1,915 1,233 2,851 3,203 1,734 3,365 2,849 8,671 8,343 8,993 8,146 24,386 21,158 15,078 48,259 23,969 14,156
Under \$10,000	9,638,279 1,013,557 1,080,987 952,894 879,119 827,986 744,683 667,799 639,898 515,890 395,615 665,098 356,058 197,484 134,009 245,572 104,542 56,418 100,425 25,802 11,277 16,651	28,985 -1,535 837 812 433 -54 897 438 757 333 717 2,247 1,668 1,964 1,175 3,802 2,570 1,522 3,967 1,734 974 2,065	9,638,279 962,121 1,046,670 1,030,441 964,103 848,160 757,822 636,535 559,090 456,441 373,165 633,015 369,521 213,219 147,231 275,089 124,821 60,151 112,867 30,360 11,847 18,638	28,985 -1,471 622 1,043 725 483 558 547 553 1,024 466 1,494 1,899 1,650 1,252 3,599 2,547 1,516 4,000 1,780 984 2,052	6,723,422 653,273 423,015 414,982 474,992 421,803 449,740 430,174 358,138 348,994 264,706 528,922 370,908 276,235 194,899 440,854 212,662 117,564 214,836 55,974 23,466 34,405	237,967 -35,027 427 917 2,396 1,569 2,967 3,280 2,105 3,259 3,383 9,279 8,593 9,383 7,614 26,558 20,611 14,691 46,441 23,527 13,740 32,466	6,723,422 625,702 408,978 443,231 462,671 454,903 446,433 416,073 345,075 323,622 241,169 517,707 379,299 280,404 203,446 456,663 221,753 126,130 232,415 61,541 24,967 37,802	237,967 -34,885 274 1,138 1,915 1,233 2,851 3,203 1,734 3,365 2,849 8,671 8,343 8,993 8,146 24,386 21,158 15,078 48,259 23,969 14,156 33,229
Under \$10,000	9,638,279 1,013,557 1,080,987 952,894 879,119 827,986 744,683 667,799 639,898 515,890 395,615 665,098 356,058 197,484 134,009 245,572 104,542 56,418 100,425 25,802 11,277	28,985 -1,535 837 812 433 -54 897 438 757 333 717 2,247 1,668 1,964 1,175 3,802 2,570 1,522 3,967 1,734 974	9,638,279 962,121 1,046,670 1,030,441 964,103 848,160 757,822 636,535 559,090 456,441 373,165 633,015 369,521 213,219 147,231 275,089 124,821 60,151 112,867 30,360 11,847	28,985 -1,471 622 1,043 725 483 558 547 553 1,024 466 1,494 1,899 1,650 1,252 3,599 2,547 1,516 4,000 1,780 984	6,723,422 653,273 423,015 414,982 474,992 421,803 449,740 430,174 358,138 348,994 264,706 528,922 370,908 276,235 194,899 440,854 212,662 117,564 214,836 55,974 23,466	237,967 -35,027 427 917 2,396 1,569 2,967 3,280 2,105 3,259 3,383 9,279 8,593 9,383 7,614 26,558 20,611 14,691 46,441 23,527 13,740	6,723,422 625,702 408,978 443,231 462,671 454,903 446,433 416,073 345,075 323,622 241,169 517,707 379,299 280,404 203,446 456,663 221,753 126,130 232,415 61,541 24,967	237,967 -34,885 274 1,138 1,915 1,233 2,851 3,203 1,734 3,365 2,849 8,671 8,343 8,993 8,146 24,386 21,158 15,078 48,259 23,969 14,156

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2002--Continued

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

		Nondeductible					et income less loss	
Size of	2002 Adjusted	Gross Income	1979 Incom	ne Concept	2002 Adjusted	Gross Income	1979 Incon	ne Concept
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	1,299,572	16.031	1,299,572	16,031	581,454	11,240	581,454	11,240
Under \$10,000	118,799	2,937	147,624	6,054	54,722	-258	57,421	-276
\$10,000 under \$20,000	64,704	503	58,737	256	60,331	213	51,425	202
\$20,000 under \$30,000	48,204	264	60,574	301	31,157	82	39,612	137
\$30,000 under \$40,000	60,081	410	59,792	273	34,016	196	56,801	327
\$40,000 under \$50,000	50,844	278	64,675	203	40,952	258	30,055	219
\$50,000 under \$60,000	69,273	337	51,667	257	41,022	262	39,369	176
\$60,000 under \$70,000	55,927	358	41,416	151	30,404	123	34,366	230
\$70,000 under \$80,000	44,070	174	52,312	288	37,838	224	32,348	141
\$80,000 under \$90,000	57,070	360	47,478	336	28,743	139	20,351	282
\$90,000 under \$100,000	44,515	281	35,075	212	30,283	431	22,133	186
\$100,000 under \$125,000	83,082	634	89,379	629	38,415	433	44,091	550
\$125,000 under \$150,000	95,050	1,035	103,142	639	33,171	425	31,974	404
\$150,000 under \$175,000	107,553	1,035	· ·	548	21,373	370	22,717	412
		761	87,610	671		267		148
\$175,000 under \$200,000 \$200,000 under \$300,000	78,513 142,858	1,572	78,658	1,317	17,826 31,952	1,060	15,210 33,435	1,074
		769	137,311			· ·		
\$300,000 under \$400,000	58,944	769 514	56,859	675	14,229	494	14,118 7,744	500 512
\$400,000 under \$500,000	35,477		36,802	428	7,709	518	·	
\$500,000 under \$1,000,000	51,555	1,251	55,723	892	15,021	1,319	15,535	1,304
\$1,000,000 under \$1,500,000	13,369	490	13,999	326	4,490	602	4,822	624
\$1,500,000 under \$2,000,000	6,204	292	6,821	210	1,956	343	1,974	335
\$2,000,000 under \$5,000,000	9,417	750	9,850	540	3,819	1,263	3,918	1,261
\$5,000,000 under \$10,000,000 \$10,000,000 and over	2,481 1,584	375 661	2,500 1,568	284 542	1,144 880	748 1,730	1,157 879	756 1,736
\$10,000,000 and over	Pensions and a		Pensions an		000		ry adjustments	1,730
Cina of	2002 Adjusted		1979 Incom		2002 Adjusted		i i	ne Concept
Size of income			Number of	·			Number of	
moome	Number of returns	Amount	returns	Amount	Number of returns	Amount	returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
								, ,
All returns, total	26,282,869	446,060	28,551,518	681,450	28,911,078	77,161	16,134,292	72,150
Under \$10,000	2,621,331	12,955	2,477,048	13,083	3,489,259	3,791	288,610	2,288
\$10,000 under \$20,000	4,871,003	45,749	4,853,259	45,547	3,797,351	4,821	847,604	5,212
\$20,000 under \$30,000	3,505,754	44,771						
\$30,000 under \$40,000			4,161,224	56,731	3,517,140	5,539	1,418,159	6,734
	2,951,753	43,805	3,455,692	57,707	3,111,322	5,477	1,783,196	7,042
\$40,000 under \$50,000	2,404,928	43,805 39,688	3,455,692 2,644,358	57,707 48,541	3,111,322 2,699,049	5,477 5,022	1,783,196 1,953,960	7,042 6,907
\$50,000 under \$60,000	2,404,928 2,095,282	43,805 39,688 38,052	3,455,692 2,644,358 2,071,108	57,707 48,541 41,861	3,111,322 2,699,049 2,302,190	5,477 5,022 4,880	1,783,196 1,953,960 1,727,045	7,042 6,907 6,447
	2,404,928	43,805 39,688 38,052 37,074	3,455,692 2,644,358 2,071,108 1,699,336	57,707 48,541 41,861 36,433	3,111,322 2,699,049 2,302,190 1,881,501	5,477 5,022 4,880 4,204	1,783,196 1,953,960 1,727,045 1,744,648	7,042 6,907 6,447 6,491
\$50,000 under \$60,000	2,404,928 2,095,282	43,805 39,688 38,052	3,455,692 2,644,358 2,071,108	57,707 48,541 41,861	3,111,322 2,699,049 2,302,190	5,477 5,022 4,880	1,783,196 1,953,960 1,727,045	7,042 6,907 6,447
\$50,000 under \$60,000	2,404,928 2,095,282 1,754,549	43,805 39,688 38,052 37,074	3,455,692 2,644,358 2,071,108 1,699,336 1,353,002 1,101,491	57,707 48,541 41,861 36,433	3,111,322 2,699,049 2,302,190 1,881,501	5,477 5,022 4,880 4,204	1,783,196 1,953,960 1,727,045 1,744,648	7,042 6,907 6,447 6,491
\$50,000 under \$60,000	2,404,928 2,095,282 1,754,549 1,393,884	43,805 39,688 38,052 37,074 32,424	3,455,692 2,644,358 2,071,108 1,699,336 1,353,002	57,707 48,541 41,861 36,433 32,339	3,111,322 2,699,049 2,302,190 1,881,501 1,559,754	5,477 5,022 4,880 4,204 3,927	1,783,196 1,953,960 1,727,045 1,744,648 1,367,586 1,110,656 846,784	7,042 6,907 6,447 6,491 5,088 4,267 3,172
\$50,000 under \$60,000	2,404,928 2,095,282 1,754,549 1,393,884 1,082,547	43,805 39,688 38,052 37,074 32,424 27,846	3,455,692 2,644,358 2,071,108 1,699,336 1,353,002 1,101,491	57,707 48,541 41,861 36,433 32,339 27,514	3,111,322 2,699,049 2,302,190 1,881,501 1,559,754 1,306,854	5,477 5,022 4,880 4,204 3,927 3,603	1,783,196 1,953,960 1,727,045 1,744,648 1,367,586 1,110,656	7,042 6,907 6,447 6,491 5,088 4,267
\$50,000 under \$60,000	2,404,928 2,095,282 1,754,549 1,393,884 1,082,547 797,894	43,805 39,688 38,052 37,074 32,424 27,846 22,504	3,455,692 2,644,358 2,071,108 1,699,336 1,353,002 1,101,491 800,138	57,707 48,541 41,861 36,433 32,339 27,514 24,163	3,111,322 2,699,049 2,302,190 1,881,501 1,559,754 1,306,854 1,061,131	5,477 5,022 4,880 4,204 3,927 3,603 3,567	1,783,196 1,953,960 1,727,045 1,744,648 1,367,586 1,110,656 846,784	7,042 6,907 6,447 6,491 5,088 4,267 3,172
\$50,000 under \$60,000	2,404,928 2,095,282 1,754,549 1,393,884 1,082,547 797,894 1,169,559	43,805 39,688 38,052 37,074 32,424 27,846 22,504 34,388	3,455,692 2,644,358 2,071,108 1,699,336 1,353,002 1,101,491 800,138 1,290,407	57,707 48,541 41,861 36,433 32,339 27,514 24,163 41,917	3,111,322 2,699,049 2,302,190 1,881,501 1,559,754 1,306,854 1,061,131 1,719,921	5,477 5,022 4,880 4,204 3,927 3,603 3,567 6,602	1,783,196 1,953,960 1,727,045 1,744,648 1,367,586 1,110,656 846,784 1,245,538	7,042 6,907 6,447 6,491 5,088 4,267 3,172 5,296
\$50,000 under \$60,000	2,404,928 2,095,282 1,754,549 1,393,884 1,082,547 797,894 1,169,559 575,159	43,805 39,688 38,052 37,074 32,424 27,846 22,504 34,388 19,249	3,455,692 2,644,358 2,071,108 1,699,336 1,353,002 1,101,491 800,138 1,290,407 773,434	57,707 48,541 41,861 36,433 32,339 27,514 24,163 41,917 33,670	3,111,322 2,699,049 2,302,190 1,881,501 1,559,754 1,306,854 1,061,131 1,719,921 757,820	5,477 5,022 4,880 4,204 3,927 3,603 3,567 6,602 3,998	1,783,196 1,953,960 1,727,045 1,744,648 1,367,586 1,110,656 846,784 1,245,538 658,932	7,042 6,907 6,447 6,491 5,088 4,267 3,172 5,296 3,335
\$50,000 under \$60,000	2,404,928 2,095,282 1,754,549 1,393,884 1,082,547 797,894 1,169,559 575,159 308,364	43,805 39,688 38,052 37,074 32,424 27,846 22,504 34,388 19,249 10,923	3,455,692 2,644,358 2,071,108 1,699,336 1,353,002 1,101,491 800,138 1,290,407 773,434 481,802	57,707 48,541 41,861 36,433 32,339 27,514 24,163 41,917 33,670 26,470	3,111,322 2,699,049 2,302,190 1,881,501 1,559,754 1,306,854 1,061,131 1,719,921 757,820 427,024	5,477 5,022 4,880 4,204 3,927 3,603 3,567 6,602 3,998 3,277	1,783,196 1,953,960 1,727,045 1,744,648 1,367,586 1,110,656 846,784 1,245,538 658,932 357,263	7,042 6,907 6,447 6,491 5,088 4,267 3,172 5,296 3,335 2,105
\$50,000 under \$60,000	2,404,928 2,095,282 1,754,549 1,393,884 1,082,547 797,894 1,169,559 575,159 308,364 214,073	43,805 39,688 38,052 37,074 32,424 27,846 22,504 34,388 19,249 10,923 9,120	3,455,692 2,644,358 2,071,108 1,699,336 1,353,002 1,101,491 800,138 1,290,407 773,434 481,802 328,720	57,707 48,541 41,861 36,433 32,339 27,514 24,163 41,917 33,670 26,470 20,526	3,111,322 2,699,049 2,302,190 1,881,501 1,559,754 1,306,854 1,061,131 1,719,921 757,820 427,024 236,517	5,477 5,022 4,880 4,204 3,927 3,603 3,567 6,602 3,998 3,277 2,383	1,783,196 1,953,960 1,727,045 1,744,648 1,367,586 1,110,656 846,784 1,245,538 658,932 357,263 208,748	7,042 6,907 6,447 6,491 5,088 4,267 3,172 5,296 3,335 2,105 1,451
\$50,000 under \$60,000	2,404,928 2,095,282 1,754,549 1,393,884 1,082,547 797,894 1,169,559 575,159 308,364 214,073 289,182	43,805 39,688 38,052 37,074 32,424 27,846 22,504 34,388 19,249 10,923 9,120 14,420	3,455,692 2,644,358 2,071,108 1,699,336 1,353,002 1,101,491 800,138 1,290,407 773,434 481,802 328,720 525,516	57,707 48,541 41,861 36,433 32,339 27,514 24,163 41,917 33,670 26,470 20,526 49,939	3,111,322 2,699,049 2,302,190 1,881,501 1,559,754 1,306,854 1,061,131 1,719,921 757,820 427,024 236,517 484,785	5,477 5,022 4,880 4,204 3,927 3,603 3,567 6,602 3,998 3,277 2,383 6,043	1,783,196 1,953,960 1,727,045 1,744,648 1,367,586 1,110,656 846,784 1,245,538 658,932 357,263 208,748 328,160	7,042 6,907 6,447 6,491 5,088 4,267 3,172 5,296 3,335 2,105 1,451 2,394
\$50,000 under \$60,000	2,404,928 2,095,282 1,754,549 1,393,884 1,082,547 797,894 1,169,559 575,159 308,364 214,073 289,182 100,674	43,805 39,688 38,052 37,074 32,424 27,846 22,504 34,388 19,249 10,923 9,120 14,420 4,711	3,455,692 2,644,358 2,071,108 1,699,336 1,353,002 1,101,491 800,138 1,290,407 773,434 481,802 328,720 525,516 207,969	57,707 48,541 41,861 36,433 32,339 27,514 24,163 41,917 33,670 26,470 20,526 49,939 28,255	3,111,322 2,699,049 2,302,190 1,881,501 1,559,754 1,306,854 1,061,131 1,719,921 757,820 427,024 236,517 484,785 198,672	5,477 5,022 4,880 4,204 3,927 3,603 3,567 6,602 3,998 3,277 2,383 6,043 3,066	1,783,196 1,953,960 1,727,045 1,744,648 1,367,586 1,110,656 846,784 1,245,538 658,932 357,263 208,748 328,160 109,862	7,042 6,907 6,447 6,491 5,088 4,267 3,172 5,296 3,335 2,105 1,451 2,394 1,222
\$50,000 under \$60,000	2,404,928 2,095,282 1,754,549 1,393,884 1,082,547 797,894 1,169,559 575,159 308,364 214,073 289,182 100,674 43,275	43,805 39,688 38,052 37,074 32,424 27,846 22,504 34,388 19,249 10,923 9,120 14,420 4,711 2,246	3,455,692 2,644,358 2,071,108 1,699,336 1,353,002 1,101,491 800,138 1,290,407 773,434 481,802 328,720 525,516 207,969 97,957	57,707 48,541 41,861 36,433 32,339 27,514 24,163 41,917 33,670 26,470 20,526 49,939 28,255 17,854	3,111,322 2,699,049 2,302,190 1,881,501 1,559,754 1,306,854 1,061,131 1,719,921 757,820 427,024 236,517 484,785 198,672 106,017	5,477 5,022 4,880 4,204 3,927 3,603 3,567 6,602 3,998 3,277 2,383 6,043 3,066 1,721	1,783,196 1,953,960 1,727,045 1,744,648 1,367,586 1,110,656 846,784 1,245,538 658,932 357,263 208,748 328,160 109,862 49,131	7,042 6,907 6,447 6,491 5,088 4,267 3,172 5,296 3,335 2,105 1,451 2,394 1,222 598
\$50,000 under \$60,000	2,404,928 2,095,282 1,754,549 1,393,884 1,082,547 797,894 1,169,559 575,159 308,364 214,073 289,182 100,674 43,275 66,662	43,805 39,688 38,052 37,074 32,424 27,846 22,504 34,388 19,249 10,923 9,120 14,420 4,711 2,246 3,647	3,455,692 2,644,358 2,071,108 1,699,336 1,353,002 1,101,491 800,138 1,290,407 773,434 481,802 328,720 525,516 207,969 97,957 156,946	57,707 48,541 41,861 36,433 32,339 27,514 24,163 41,917 33,670 26,470 20,526 49,939 28,255 17,854 40,949	3,111,322 2,699,049 2,302,190 1,881,501 1,559,754 1,306,854 1,061,131 1,719,921 757,820 427,024 236,517 484,785 198,672 106,017 165,058	5,477 5,022 4,880 4,204 3,927 3,603 3,567 6,602 3,998 3,277 2,383 6,043 3,066 1,721 3,068	1,783,196 1,953,960 1,727,045 1,744,648 1,367,586 1,110,656 846,784 1,245,538 658,932 357,263 208,748 328,160 109,862 49,131 64,803	7,042 6,907 6,447 6,491 5,088 4,267 3,172 5,296 3,335 2,105 1,451 2,394 1,222 598 1,039
\$50,000 under \$60,000	2,404,928 2,095,282 1,754,549 1,393,884 1,082,547 797,894 1,169,559 575,159 308,364 214,073 289,182 100,674 43,275 66,662 16,957	43,805 39,688 38,052 37,074 32,424 27,846 22,504 34,388 19,249 10,923 9,120 14,420 4,711 2,246 3,647 917	3,455,692 2,644,358 2,071,108 1,699,336 1,353,002 1,101,491 800,138 1,290,407 773,434 481,802 328,720 525,516 207,969 97,957 156,946 37,348	57,707 48,541 41,861 36,433 32,339 27,514 24,163 41,917 33,670 26,470 20,526 49,939 28,255 17,854 40,949 16,635	3,111,322 2,699,049 2,302,190 1,881,501 1,559,754 1,306,854 1,061,131 1,719,921 757,820 427,024 236,517 484,785 198,672 106,017 165,058 40,780	5,477 5,022 4,880 4,204 3,927 3,603 3,567 6,602 3,998 3,277 2,383 6,043 3,066 1,721 3,068 923	1,783,196 1,953,960 1,727,045 1,744,648 1,367,586 1,110,656 846,784 1,245,538 658,932 357,263 208,748 328,160 109,862 49,131 64,803 11,949	7,042 6,907 6,447 6,491 5,088 4,267 3,172 5,296 3,335 2,105 1,451 2,394 1,222 598 1,039 346
\$50,000 under \$60,000	2,404,928 2,095,282 1,754,549 1,393,884 1,082,547 797,894 1,169,559 575,159 308,364 214,073 289,182 100,674 43,275 66,662 16,957 6,641	43,805 39,688 38,052 37,074 32,424 27,846 22,504 34,388 19,249 10,923 9,120 14,420 4,711 2,246 3,647 917 421	3,455,692 2,644,358 2,071,108 1,699,336 1,353,002 1,101,491 800,138 1,290,407 773,434 481,802 328,720 525,516 207,969 97,957 156,946 37,348 11,704	57,707 48,541 41,861 36,433 32,339 27,514 24,163 41,917 33,670 26,470 20,526 49,939 28,255 17,854 40,949 16,635 4,109	3,111,322 2,699,049 2,302,190 1,881,501 1,559,754 1,306,854 1,061,131 1,719,921 757,820 427,024 236,517 484,785 198,672 106,017 165,058 40,780 16,548	5,477 5,022 4,880 4,204 3,927 3,603 3,567 6,602 3,998 3,277 2,383 6,043 3,066 1,721 3,068 923 391	1,783,196 1,953,960 1,727,045 1,744,648 1,367,586 1,110,656 846,784 1,245,538 658,932 357,263 208,748 328,160 109,862 49,131 64,803 11,949 4,380	7,042 6,907 6,447 6,491 5,088 4,267 3,172 5,296 3,335 2,105 1,451 2,394 1,222 598 1,039 346 166

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2002--Continued

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

		Total itemize	ed deductions		Taxable income						
Size of	2002 Adjusted	Gross Income	1979 Incor	ne Concept	2002 Adjusted	Gross Income	1979 Income Concept				
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)			
All returns, total	45,647,551	898,047	45,613,214	851,822	102,275,969	4,096,128	102,275,969	4,096,128			
Under \$10,000	874,188	11,805	919,840	11,786	5,946,128	9,624	5,921,796	10,318			
\$10,000 under \$20,000	2,409,752	29,651	2,587,104	29,070	16,968,425	97,061	16,884,433	97,295			
\$20,000 under \$30,000	3,741,800	46,459	4,039,812	46,398	17,733,641	217,418	18,357,132	230,007			
\$30,000 under \$40,000	4,744,833	59,962	4,918,354	58,197	13,769,766	284,042	14,116,904	301,059			
\$40,000 under \$50,000	4,970,941	67,855	4,921,771	62,595	10,471,833	296,662	10,457,756	308,903			
\$50,000 under \$60,000	4,718,264	69,133	4,565,264	64,379	8,113,954	295,480	7,863,559	294,081			
\$60,000 under \$70,000	4,589,028	72,413	4,409,265	66,557	6,554,365	287,859	6,222,485	276,930			
\$70,000 under \$80,000	3,955,708	68,529	3,684,818	59,855	5,145,339	267,061	4,843,448	253,962			
\$80,000 under \$90,000	3,166,294	58,415	2,995,826	53,382	3,856,117	230,800	3,623,453	216,624			
\$90,000 under \$100,000	2,503,295	50,078	2,302,508	43,345	2,896,537	196,849	2,711,957	184,401			
\$100,000 under \$125,000	3,801,041	86,408	3,634,497	78,789	4,260,979	348,270	4,088,558	326,992			
\$125,000 under \$150,000	2,024,851	53,983	2,110,215	52,614	2,156,512	221,180	2,273,963	224,771			
\$150,000 under \$175,000	1,171,774	35,492	1,186,582	33,510	1,240,904	153,654	1,288,238	149,583			
\$175,000 under \$200,000	706,998	23,906	775,901	23,852	751,614	109,877	835,587	113,333			
\$200,000 under \$300,000	1,172,293	47,997	1,279,168	47,714	1,235,782	241,547	1,396,167	246,081			
\$300,000 under \$400,000	431,869	22,222	497,577	23,207	454,919	133,288	537,128	137,733			
\$400,000 under \$500,000	199,779	13,196	235,745	13,671	214,721	82,732	254,400	84,757			
\$500,000 under \$1,000,000	309,788	27,821	371,315	29,600	335,990	199,225	406,533	208,305			
\$1,000,000 under \$1,500,000	70,321	10,575	85,233	10,970	77,852	83,570	93,509	86,356			
\$1,500,000 under \$2,000,000	28,717	5,757	31,417	5,924	31,223	48,059	34,244	49,572			
\$2,000,000 under \$5,000,000	41,301	13,521	46,047	13,646	44,082	116,903	49,147	119,509			
\$5,000,000 under \$10,000,000	9,577	7,024	9,796	7,054	10,001	61,269	10,265	61,803			
\$10,000,000 and over	5,139	15,845	5,160	15,706	5,283	113,697	5,309	113,753			
		Total to	x credits			Total in	come tax				

		Total ta	x credits		Total income tax						
Size of	2002 Adjusted	Gross Income	1979 Incor	ne Concept	2002 Adjusted	Gross Income	1979 Income Concept				
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)			
All returns, total	40,614,049	39,862	40,614,049	39,862	90,963,896	796,986	90,963,896	796,986			
Under \$10,000	1,043,721	93	1,022,988	107	5,320,772	1,040	5,303,000	1,177			
\$10,000 under \$20,000	5,544,520	1,717	5,521,791	1,729	13,088,878	9,178	13,024,497	9,228			
\$20,000 under \$30,000	7,780,357	5,273	7,848,757	5,270	12,877,030	21,403	13,503,586	23,091			
\$30,000 under \$40,000	5,486,696	4,694	5,576,580	4,750	12,451,931	32,655	12,780,591	35,252			
\$40,000 under \$50,000	4,693,277	4,533	4,597,220	4,464	10,029,880	38,114	10,045,662	40,320			
\$50,000 under \$60,000	3,317,009	3,666	3,364,663	3,710	8,004,582	41,021	7,747,055	41,273			
\$60,000 under \$70,000	3,019,155	3,645	2,952,483	3,518	6,507,120	40,751	6,171,037	39,719			
\$70,000 under \$80,000	2,471,368	3,002	2,408,625	2,878	5,126,472	40,754	4,823,745	39,204			
\$80,000 under \$90,000	1,922,465	2,255	1,854,025	2,221	3,850,061	38,109	3,613,027	35,645			
\$90,000 under \$100,000	1,437,017	1,642	1,347,125	1,545	2,888,325	34,841	2,700,425	32,746			
\$100,000 under \$125,000	1,864,614	1,984	1,842,688	1,908	4,258,134	67,595	4,078,795	63,179			
\$125,000 under \$150,000	628,174	453	695,248	529	2,156,686	47,075	2,267,290	47,423			
\$150,000 under \$175,000	313,439	324	344,452	303	1,241,144	34,591	1,284,444	33,326			
\$175,000 under \$200,000	208,104	313	237,604	275	751,713	25,880	835,261	26,367			
\$200,000 under \$300,000	380,809	680	432,262	726	1,236,211	62,395	1,394,752	62,484			
\$300,000 under \$400,000	164,167	580	181,987	721	455,123	37,696	536,784	38,193			
\$400,000 under \$500,000	86,488	468	97,572	433	214,876	24,674	254,507	24,894			
\$500,000 under \$1,000,000	155,422	1,073	179,859	1,239	336,251	63,371	406,742	65,413			
\$1,000,000 under \$1,500,000	41,692	605	48,651	620	77,996	27,479	93,625	28,209			
\$1,500,000 under \$2,000,000	17,893	367	19,467	405	31,268	15,891	34,281	16,350			
\$2,000,000 under \$5,000,000	26,993	1,039	29,160	1,041	44,142	38,692	49,203	39,532			
\$5,000,000 under \$10,000,000	6,761	479	6,917	495	10,005	20,044	10,268	20,189			
\$10,000,000 and over	3,909	979	3,926	976	5,296	33,738	5,321	33,770			

¹ Individual Retirement Arrangements are included in the calculation of "Pensions and annuities."

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

individual income tax returns. By using the same income items in the calculation each year, its definition was consistent throughout the base years. In addition, this retrospective income definition could be used in future years to compare income by continuing to include the same components that were common to all years.

The calculation of the 1979 Income Concept is shown in Figure 3. Several items partially excluded from AGI for the base years were fully included in this new income measure, the depreciation, which was subtracted in computing AGI, was added back.

Deductions that could be subtracted in the calculation of the 1979 Income Concept were limited to employee business expenses, alimony paid, and moving expenses. These same items were also subtracted in computing AGI until 1987 when unreimbursed business expenses and moving expenses were changed from adjustments to itemized deductions. Starting in 1994, moving expenses were once more made an adjustment to income. The amounts reported for employee business expenses by taxpayers who itemized deductions were subtracted in the calculation of the 1979 Income Concept. Taxpayers who did not itemize deductions, however, could not claim this expense (as well as moving expenses prior to 1994). For this reason, the deduction for these two expenses beginning in 1987 is not completely comparable to that for previous years.

Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 (TRA 86) made extensive changes to the calculation of AGI beginning with 1987. These changes made necessary a revision of the calculation of the 1979 Income Concept, in order to make tax years beginning with 1987 comparable to the base years, 1979 through 1986. The law changes limited the deduction of passive losses and eliminated unreimbursed employee business expenses and moving expenses as "adjustments" (moving expenses changed back for 1994) in figuring AGI beginning with Tax Year 1987.

largest of which was capital gains. The full amount of all capital gains, as well as all dividends and unemployment compensation, was included in the income calculation. Total pensions, annuities, IRA distributions, and rollovers were added, including the non-taxable portions that were excluded from AGI. Social security benefits were omitted because they were not reported on tax returns until 1984. Also, any depreciation in excess of straight-line

Since passive losses had been fully deductible for both income measures prior to 1987, the disallowed passive losses had to be deducted in the 1979 Income Concept calculation for tax years after 1986.

Some income items, such as capital gains, that had been partially excluded from AGI under prior law were fully included. The new law also eliminated or restricted some deductions. Therefore, if AGI is used to measure income, comparisons between 1986 income and tax data with that for years after 1986 are misleading. A more accurate comparison can be made using the 1979 Income Concept because it measures income in the same way for all years. Table B shows total income and selected tax items for 2002 using AGI and the 1979 Income Concept, classified by size of 2002 AGI.

Before TRA 86 became effective, a comparison of income measured by AGI with that measured by the 1979 Income Concept showed significant differences at income levels of \$200,000 or more. But, with the elimination of preferential treatment of various income items by TRA 86, such as the exclusion of a portion of capital gains, much of the difference disappeared. Under tax law prior to 1987, the capital gains exclusion accounted for the largest difference at the higher income levels between the two income measures. For 2002, 1979 Concept income was 2.4 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$203.2 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, decreased 1.7 percent for 2002; income for the \$200,000 and above group decreased 8.5 percent, after decreasing 18.1 percent for 2001. Total income tax for all returns decreased 10.2 percent; and total income tax reported for the \$200,000 and above income group decreased 11.5 percent for 2002, following an increase of 18.5 percent for 2001.

The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 2002 are shown in Figure 4.

For the population as a whole, average tax rates for 2002 (based on the 1979 Income Concept) are lower than those for 1986 (before tax reform) for the first time since 1993. Between these 2 years, the average tax rates declined in all income categories below \$1,000,000. The \$1,000,000 or more income category showed an increase in average tax rates between 1986 and 2002 of 5.3 percentage points. Although the average tax rate for 2002 was calculated using a lower maximum marginal tax rate of 38.6 percent for 2002 compared to 50 percent for 1986, it was calculated on income that included all capital gains (long-term gains could be partially excluded from income for 1986). Also, certain deductions from income that were allowed for 1986 were limited or eliminated beginning with 1987.

Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-2002

Size of						Total inc	come tax	as a pe	rcentage	of adjus	ted gross	s income					
2002 AGI	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All returns, total	14.8	13.3	13.4	13.3	13.1	12.9	13.1	13.5	13.7	14.0	14.5	14.7	14.6	15.0	15.4	14.4	13.2
Under \$10,000	4.3	4.0	4.0	3.8	3.7	3.5	3.2	3.0	3.0	3.0	3.1	3.2	2.9	3.0	3.3	2.4	2.3
\$10,000 under \$20,000	7.8	6.8	6.5	6.4	6.1	5.5	5.1	4.9	4.8	4.7	4.6	4.3	4.3	4.1	4.1	3.4	2.6
\$20,000 under \$30,000	10.6	9.4	9.3	9.3	9.1	8.7	8.4	8.2	8.1	7.9	7.7	7.6	6.8	6.7	6.5	5.9	4.7
\$30,000 under \$40,000	12.2	10.6	10.9	10.9	10.6	10.5	10.2	10.1	10.0	9.8	9.7	9.6	8.8	8.6	8.5	8.0	6.7
\$40,000 under \$50,000	13.8	11.8	11.6	11.5	11.4	11.0	10.8	10.7	10.8	10.7	10.8	10.7	10.0	9.8	9.8	9.4	8.1
\$50,000 under \$60,000	15.5	13.5	13.2	12.9	12.4	12.1	11.6	11.5	11.4	11.4	11.3	11.3	10.7	10.6	10.6	10.2	9.2
\$60,000 under \$70,000	16.9	15.1	14.5	14.2	13.8	13.2	12.9	12.7	12.6	12.5	12.3	12.1	11.4	11.2	11.2	10.8	9.6
\$70,000 under \$80,000	18.7	16.5	15.6	15.3	14.9	14.4	14.0	13.9	13.8	13.6	13.6	13.4	12.6	12.4	12.1	11.6	10.6
\$80,000 under \$90,000	19.9	17.8	16.6	16.2	15.8	15.4	15.0	15.1	14.9	14.6	14.6	14.4	13.5	13.5	13.5	12.9	11.6
\$90,000 under \$100,000	20.8	18.8	17.4	17.3	16.6	16.0	15.9	15.7	15.9	15.8	15.4	15.2	14.8	14.5	14.4	13.7	12.7
\$100,000 under \$125,000	23.1	20.1	18.8	18.4	17.5	17.3	16.9	17.0	17.0	16.9	16.7	16.5	16.0	15.8	15.8	15.2	14.2
\$125,000 under \$150,000	25.2	21.8	20.3	19.8	19.2	18.6	18.7	18.6	18.6	18.3	18.4	17.7	17.7	17.6	17.4	16.8	16.0
\$150,000 under \$175,000	28.0	23.0	21.6	21.1	20.4	19.8	19.6	19.7	19.9	19.9	19.8	19.3	18.8	19.0	18.6	18.2	17.3
\$175,000 under \$200,000	29.3	23.9	22.5	21.8	21.1	21.0	20.7	21.2	21.4	20.9	20.9	20.5	20.0	20.0	19.9	19.1	18.4
\$200,000 under \$300,000	31.1	25.8	23.7	22.8	22.6	22.7	22.9	23.8	23.9	23.8	23.4	22.9	22.4	22.4	22.4	21.6	21.0
\$300,000 under \$400,000	33.7	27.0	24.0	23.6	23.7	24.3	24.4	26.9	26.9	26.8	26.6	26.1	25.4	25.4	25.0	24.7	24.2
\$400,000 under \$500,000	36.2	28.2	24.1	23.9	23.6	24.9	25.3	28.4	28.6	28.7	28.2	27.4	26.9	26.7	26.6	26.1	25.7
\$500,000 under \$1,000,000	38.4	29.0	24.6	24.0	24.0	25.7	26.0	30.0	30.2	30.2	30.1	29.0	28.2	28.4	28.3	28.1	27.9
\$1,000,000 or more	40.2	28.6	25.0	24.2	24.1	26.2	26.8	31.2	31.1	31.4	30.8	28.8	27.5	27.9	27.7	28.3	28.5
	Total income tax as a percentage of 1979 Income Concept																
Size of						Total in	come tax	as a pe	rcentage	of 1979	Income	Concept					
Size of 2002 AGI	1986	1987	1988	1989	1990	Total in	come tax 1992	as a pe 1993	rcentage 1994	of 1979 1995	Income 1996	Concept 1997	1998	1999	2000	2001	2002
	1986	1987	1988	1989	1990 (22)								1998	1999 (31)	2000	2001	2002
						1991	1992	1993	1994	1995	1996	1997					
2002 AGI All returns, total	(18)	(19)	(20)	(21)	(22)	1991 (23)	1992 (24)	1993 (25)	1994 (26)	1995 (27)	1996 (28)	1997 (29)	(30)	(31)	(32)	(33)	(34)
2002 AGI All returns, total Under \$10,000	(18) 13.3	(19) 13.1	(20) 13.3	(21) 13.2	(22) 13.0	1991 (23) 12.7	1992 (24) 12.8	1993 (25) 13.3	1994 (26) 13.5	1995 (27) 13.8	1996 (28) 14.3	1997 (29) 14.5	(30) 14.2	(31) 14.6	(32) 15.0	(33) 14.1	(34) 12.9
2002 AGI All returns, total Under \$10,000 \$10,000 under \$20,000	(18) 13.3 4.9	(19) 13.1 4.2	(20) 13.3 4.4	(21) 13.2 4.3	(22) 13.0 4.3	1991 (23) 12.7 4.0	1992 (24) 12.8 3.5	1993 (25) 13.3 3.2	1994 (26) 13.5 3.2	1995 (27) 13.8 3.1	1996 (28) 14.3 3.2	1997 (29) 14.5 3.4	(30) 14.2 3.1	(31) 14.6 3.2	(32) 15.0 3.6	(33) 14.1 2.9	(34) 12.9 3.0
2002 AGI All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000	(18) 13.3 4.9 7.6 10.0	(19) 13.1 4.2 6.7 9.3	(20) 13.3 4.4 6.5 9.3	(21) 13.2 4.3 6.4 9.3	(22) 13.0 4.3 6.1 9.1	1991 (23) 12.7 4.0 5.5 8.7	1992 (24) 12.8 3.5 5.1 8.3	1993 (25) 13.3 3.2 4.8 8.2	1994 (26) 13.5 3.2 4.8 8.1	1995 (27) 13.8 3.1 4.7 7.9	1996 (28) 14.3 3.2 4.6 7.8	1997 (29) 14.5 3.4 4.4	(30) 14.2 3.1 4.2 6.9	(31) 14.6 3.2 4.1 6.8	(32) 15.0 3.6 4.0 6.6	(33) 14.1 2.9 3.4 6.1	(34) 12.9 3.0 2.6 4.8
2002 AGI All returns, total Under \$10,000 \$10,000 under \$20,000	(18) 13.3 4.9 7.6	(19) 13.1 4.2 6.7	(20) 13.3 4.4 6.5	(21) 13.2 4.3 6.4	(22) 13.0 4.3 6.1	1991 (23) 12.7 4.0 5.5	1992 (24) 12.8 3.5 5.1	1993 (25) 13.3 3.2 4.8	1994 (26) 13.5 3.2 4.8	1995 (27) 13.8 3.1 4.7	1996 (28) 14.3 3.2 4.6	1997 (29) 14.5 3.4 4.4 7.6	(30) 14.2 3.1 4.2	(31) 14.6 3.2 4.1	(32) 15.0 3.6 4.0	(33) 14.1 2.9 3.4	(34) 12.9 3.0 2.6
2002 AGI All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	(18) 13.3 4.9 7.6 10.0 11.6 12.6	(19) 13.1 4.2 6.7 9.3 10.7 11.7	(20) 13.3 4.4 6.5 9.3 10.7 11.7	(21) 13.2 4.3 6.4 9.3 10.9 11.5	(22) 13.0 4.3 6.1 9.1 10.7 11.5	1991 (23) 12.7 4.0 5.5 8.7 10.5 11.1	1992 (24) 12.8 3.5 5.1 8.3 10.2 10.9	1993 (25) 13.3 3.2 4.8 8.2 10.2 10.8	1994 (26) 13.5 3.2 4.8 8.1 10.1 11.0	1995 (27) 13.8 3.1 4.7 7.9 10.1 11.0	1996 (28) 14.3 3.2 4.6 7.8 10.0 11.1	1997 (29) 14.5 3.4 4.4 7.6 9.8 11.0	(30) 14.2 3.1 4.2 6.9 9.1 10.3	(31) 14.6 3.2 4.1 6.8 8.9 10.1	(32) 15.0 3.6 4.0 6.6 9.0 10.2	(33) 14.1 2.9 3.4 6.1 8.4 9.9	(34) 12.9 3.0 2.6 4.8 7.1 8.5
2002 AGI All returns, total	(18) 13.3 4.9 7.6 10.0 11.6 12.6 13.8	(19) 13.1 4.2 6.7 9.3 10.7 11.7	(20) 13.3 4.4 6.5 9.3 10.7 11.7	(21) 13.2 4.3 6.4 9.3 10.9 11.5	(22) 13.0 4.3 6.1 9.1 10.7 11.5	1991 (23) 12.7 4.0 5.5 8.7 10.5 11.1	1992 (24) 12.8 3.5 5.1 8.3 10.2 10.9	1993 (25) 13.3 3.2 4.8 8.2 10.2 10.8	1994 (26) 13.5 3.2 4.8 8.1 10.1 11.0	1995 (27) 13.8 3.1 4.7 7.9 10.1 11.0	1996 (28) 14.3 3.2 4.6 7.8 10.0 11.1	1997 (29) 14.5 3.4 4.4 7.6 9.8 11.0	(30) 14.2 3.1 4.2 6.9 9.1 10.3	(31) 14.6 3.2 4.1 6.8 8.9 10.1 10.9	(32) 15.0 3.6 4.0 6.6 9.0 10.2 10.9	(33) 14.1 2.9 3.4 6.1 8.4 9.9 10.6	(34) 12.9 3.0 2.6 4.8 7.1 8.5
2002 AGI All returns, total	(18) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9	(19) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0	(20) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5	(21) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2	(22) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8	1991 (23) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2	1992 (24) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9	1993 (25) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7	1994 (26) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7	1995 (27) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5	1996 (28) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5	1997 (29) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4	(30) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4	(31) 14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4	(32) 15.0 3.6 4.0 6.6 9.0 10.2 10.9 11.5	(33) 14.1 2.9 3.4 6.1 8.4 9.9 10.6 11.1	(34) 12.9 3.0 2.6 4.8 7.1 8.5 9.5 9.8
2002 AGI All returns, total	(18) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8	(19) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2	(20) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4	(21) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2	(22) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6	1991 (23) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2	1992 (24) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7	1993 (25) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7	1994 (26) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6	1995 (27) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6	1996 (28) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5	1997 (29) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3	(30) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6	(31) 14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4	(32) 15.0 3.6 4.0 6.6 9.0 10.2 10.9 11.5 12.3	(33) 14.1 2.9 3.4 6.1 8.4 9.9 10.6 11.1 11.8	(34) 12.9 3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8
2002 AGI All returns, total	(18) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9	(19) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0	(20) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5	(21) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2	(22) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8	1991 (23) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2	1992 (24) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9	1993 (25) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7	1994 (26) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7	1995 (27) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5	1996 (28) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5	1997 (29) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4	(30) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4	(31) 14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4	(32) 15.0 3.6 4.0 6.6 9.0 10.2 10.9 11.5	(33) 14.1 2.9 3.4 6.1 8.4 9.9 10.6 11.1	(34) 12.9 3.0 2.6 4.8 7.1 8.5 9.5 9.8
2002 AGI All returns, total	(18) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8	(19) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1	(20) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1	(21) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.2 16.8	(22) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1	1991 (23) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5	1992 (24) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2	1993 (25) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3	1994 (26) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4	1995 (27) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5	1996 (28) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2	1997 (29) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2	(30) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5	(31) 14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0	(32) 15.0 3.6 4.0 6.6 9.0 10.2 10.9 11.5 12.3 13.4 14.2	(33) 14.1 2.9 3.4 6.1 8.4 9.9 10.6 11.1 11.8 12.9 13.6	(34) 12.9 3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8 11.5 12.7
2002 AGI All returns, total	(18) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8	(19) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1	(20) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0	(21) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.2 16.8 17.7	(22) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1 16.9	1991 (23) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5	1992 (24) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2	1993 (25) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3	1994 (26) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4	1995 (27) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5	1996 (28) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2	1997 (29) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2	(30) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5	(31) 14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0	(32) 15.0 3.6 4.0 6.6 9.0 10.2 10.9 11.5 12.3 13.4 14.2	(33) 14.1 2.9 3.4 6.1 8.4 9.9 10.6 11.1 11.8 12.9 13.6	(34) 12.9 3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8 11.5 12.7
2002 AGI All returns, total	(18) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3 19.0	(19) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3 20.6	(20) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0 19.6	(21) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.8 17.7 18.8	(22) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1 16.9 18.0	1991 (23) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6 17.3	1992 (24) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2	1993 (25) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3 16.3 17.7	1994 (26) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4 16.3 17.4	1995 (27) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5	1996 (28) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2	1997 (29) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2	(30) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5 15.2 16.6	(31) 14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0 15.4 16.6	(32) 15.0 3.6 4.0 6.6 9.0 10.2 10.9 11.5 12.3 13.4 14.2 15.4 16.6	(33) 14.1 2.9 3.4 6.1 8.4 9.9 10.6 11.1 11.8 12.9 13.6 14.9 16.2	(34) 12.9 3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8 11.5 12.7 13.8 15.2
2002 AGI All returns, total	(18) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3 19.0 19.3	(19) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3 20.6 21.2	(20) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0 19.6 20.6	(21) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.8 17.7 18.8 20.0	(22) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1 16.9 18.0 19.1	1991 (23) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6 17.3 18.3	1992 (24) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2 16.2 17.2 17.8	1993 (25) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3 16.3 17.7 18.0	1994 (26) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4 16.3 17.4 18.5	1995 (27) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5 16.2 17.4 18.1	1996 (28) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2 16.1 17.3 18.4	1997 (29) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2 16.0 16.7 18.2	(30) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5 15.2 16.6 17.1	(31) 14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0 15.4 16.6 17.5	(32) 15.0 3.6 4.0 6.6 9.0 10.2 10.9 11.5 12.3 13.4 14.2 15.4 16.6 17.5	(33) 14.1 2.9 3.4 6.1 8.4 9.9 10.6 11.1 11.8 12.9 13.6 14.9 16.2 17.0	(34) 12.9 3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8 11.5 12.7 13.8 15.2 15.9
2002 AGI All returns, total	(18) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3 19.0 19.3 20.3	(19) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3 20.6 21.2 22.5	(20) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0 19.6 20.6 21.6	(21) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.8 17.7 18.8 20.0 20.7	(22) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1 16.9 18.0 19.1 20.0	1991 (23) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6 17.3 18.3 18.6	1992 (24) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2	1993 (25) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3 16.3 17.7	1994 (26) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4 16.3 17.4 18.5 19.4	1995 (27) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5	1996 (28) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2	1997 (29) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2	(30) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5 15.2 16.6	(31) 14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0 15.4 16.6	(32) 15.0 3.6 4.0 6.6 9.0 10.2 10.9 11.5 12.3 13.4 14.2 15.4 16.6	(33) 14.1 2.9 3.4 6.1 8.4 9.9 10.6 11.1 11.8 12.9 13.6 14.9 16.2	(34) 12.9 3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8 11.5 12.7 13.8 15.2 15.9 16.8
2002 AGI All returns, total	(18) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3 19.0 19.3	(19) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3 20.6 21.2	(20) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0 19.6 20.6	(21) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.8 17.7 18.8 20.0	(22) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1 16.9 18.0 19.1	1991 (23) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6 17.3 18.3	1992 (24) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2 16.2 17.2 17.8	1993 (25) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3 16.3 17.7 18.0	1994 (26) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4 16.3 17.4 18.5	1995 (27) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5 16.2 17.4 18.1	1996 (28) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2 16.1 17.3 18.4	1997 (29) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2 16.0 16.7 18.2	(30) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5 15.2 16.6 17.1	(31) 14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0 15.4 16.6 17.5	(32) 15.0 3.6 4.0 6.6 9.0 10.2 10.9 11.5 12.3 13.4 14.2 15.4 16.6 17.5	(33) 14.1 2.9 3.4 6.1 8.4 9.9 10.6 11.1 11.8 12.9 13.6 14.9 16.2 17.0	(34) 12.9 3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8 11.5 12.7 13.8 15.2 15.9
2002 AGI All returns, total	(18) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3 19.0 19.3 20.3	(19) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3 20.6 21.2 22.5	(20) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0 19.6 20.6 21.6	(21) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.8 17.7 18.8 20.0 20.7	(22) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1 16.9 18.0 19.1 20.0	1991 (23) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6 17.3 18.3 18.6	1992 (24) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2 16.2 17.2 17.8 19.0	1993 (25) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3 16.3 17.7 18.0 19.1	1994 (26) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4 16.3 17.4 18.5 19.4	1995 (27) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5 16.2 17.4 18.1 19.2	1996 (28) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2 16.1 17.3 18.4 18.9	1997 (29) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2 16.0 16.7 18.2 18.8	(30) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5 15.2 16.6 17.1 18.1	(31) 14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0 15.4 16.6 17.5 18.4	(32) 15.0 3.6 4.0 6.6 9.0 10.2 10.9 11.5 12.3 13.4 14.2 15.4 16.6 17.5 18.0	(33) 14.1 2.9 3.4 6.1 8.4 9.9 10.6 11.1 11.8 12.9 13.6 14.9 16.2 17.0 17.8	(34) 12.9 3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8 11.5 12.7 13.8 15.2 15.9 16.8
### All returns, total	(18) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3 19.0 19.3 20.3 22.6	(19) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3 20.6 21.2 22.5 23.8	(20) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0 19.6 20.6 21.6 22.3	(21) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.8 17.7 18.8 20.0 20.7 21.5	(22) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1 16.9 18.0 19.1 20.0 21.4	1991 (23) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6 17.3 18.3 18.6 20.5	1992 (24) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2 16.2 17.2 17.8 19.0 20.2	1993 (25) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3 16.3 17.7 18.0 19.1 21.4	1994 (26) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4 16.3 17.4 18.5 19.4 21.5	1995 (27) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5 16.2 17.4 18.1 19.2 21.5	1996 (28) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2 16.1 17.3 18.4 18.9 21.3	1997 (29) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2 16.0 16.7 18.2 18.8 20.4	(30) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5 15.2 16.6 17.1 18.1 19.4	(31) 14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0 15.4 16.6 17.5 18.4 19.9	(32) 15.0 3.6 4.0 6.6 9.0 10.2 10.9 11.5 12.3 13.4 14.2 15.4 16.6 17.5 18.0 20.2	(33) 14.1 2.9 3.4 6.1 8.4 9.9 10.6 11.1 11.8 12.9 13.6 14.9 16.2 17.0 17.8 19.5	(34) 12.9 3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8 11.5 12.7 13.8 15.2 15.9 16.8 18.5
### All returns, total	(18) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3 19.0 19.3 20.3 22.6 22.6	(19) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3 20.6 21.2 22.5 23.8 24.5	(20) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0 19.6 20.6 21.6 22.3	(21) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.8 17.7 18.8 20.0 20.7 21.5	(22) 13.0 4.3 6.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1 16.9 18.0 19.1 20.0 21.4 21.5	1991 (23) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6 17.3 18.3 18.6 20.5	1992 (24) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2 16.2 17.2 17.8 19.0 20.2	1993 (25) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3 16.3 17.7 18.0 19.1 21.4	1994 (26) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4 16.3 17.4 18.5 19.4 21.5	1995 (27) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5 16.2 17.4 18.1 19.2 21.5	1996 (28) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2 16.1 17.3 18.4 18.9 21.3	1997 (29) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2 16.0 16.7 18.2 18.8 20.4 24.0	(30) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5 15.2 16.6 17.1 18.1 19.4 21.5	(31) 14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0 15.4 16.6 17.5 18.4 19.9 21.3	(32) 15.0 3.6 4.0 6.6 9.0 10.2 10.9 11.5 12.3 13.4 14.2 15.4 16.6 17.5 18.0 20.2 21.7	(33) 14.1 2.9 3.4 6.1 8.4 9.9 10.6 11.1 11.8 12.9 13.6 14.9 16.2 17.0 17.8 19.5	(34) 12.9 3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8 11.5 12.7 13.8 15.2 15.9 16.8 18.5