

Department  
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**Internal  
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Service**

# Individual Income Tax Returns 2006

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This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified income tax, tax credits, self-employment tax, and tax payments. Classifications are by tax status, size of adjusted gross income, marital status, and type of tax computation.

Additional unpublished information from individual income tax returns is available on a reimbursable basis. The Statistics of Income Division also makes the results of its studies available on the Internet. You can sample our products by visiting our Internet site at <http://www.irs.gov/taxstats>. Most of the tables included in this publication are available on the Internet site in Microsoft Excel format.

The Statistics of Income Division's Statistical Information Services (SIS) staff provides data, statistical analysis, and information in response to requests from customers. In addition, the SIS staff provides data referral services, acts as liaison between requesters and IRS analysts on technical questions, and arranges for sales and transmittals of publications and published tables. The SIS staff can be reached by telephone on (202) 874-0410, or by fax on (202) 874-0922.

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# Section 1

# Introduction and Changes in Law

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## Introduction

This report contains complete individual income tax data for Tax Year 2006. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of over 138 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2006.

Table A on the following pages presents selected income and tax items for Tax Years 2002 through 2006 as they appear on the forms and provides the percentage change for each item between 2005 and 2006. 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 2006, the number of individual tax returns filed increased by just over 4.0 million, or 3.0 percent. Adjusted gross income (AGI) rose \$608.3 billion, or 8.2 percent from 2005 to 2006, compared to the 9.3 percent increase recorded from 2004 to 2005. Total tax liability increased 9.3 percent to \$1.1 trillion. Several components of AGI showed large increases between 2005 and 2006. The most notable of these were net capital gains less loss, which increased 16.3 percent, and taxable interest, which increased 37.1 percent.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 2006, 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. Within this section, tables classified by the age of the taxpayer has been introduced for the first time. These tables (1.5, 2.6, and 3.7) are the initial

## Individual Returns 2006

**Table A--Selected Income and Tax Items for Selected Years, 2002-2006, in Current and Constant 1990 Dollars [1]**

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

Item	Current dollars					Percent change, 2005 to 2006
	2002	2003	2004	2005	2006	
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All returns</b>	<b>130,076,443</b>	<b>130,423,626</b>	<b>132,226,042</b>	<b>134,372,678</b>	<b>138,394,754</b>	<b>3.0</b>
Electronically filed returns	52,798,823	61,154,815	68,380,152	73,471,852	80,095,643	9.0
Form 1040 returns	80,748,948	80,420,043	80,603,689	81,497,559	83,805,545	2.8
Electronically filed returns	24,843,419	30,472,170	34,900,171	39,465,536	43,470,129	10.1
Form 1040A returns	28,714,328	29,631,494	30,572,631	31,326,141	32,018,556	2.2
Electronically filed returns	16,839,599	18,910,697	20,771,324	22,224,396	23,888,067	7.5
Form 1040EZ returns	20,613,167	20,372,089	21,049,722	21,548,977	** 22,570,653	4.7
Electronically filed returns	* 11,115,806	* 11,771,948	* 12,708,657	11,781,921	12,737,447	8.1
Salaries and wages						
Number of returns	110,938,441	110,890,993	112,369,812	114,070,880	116,379,376	2.0
Amount	4,559,690,903	4,649,900,493	4,921,806,344	5,155,407,373	5,469,370,119	6.1
Taxable interest received						
Number of returns	63,584,806	59,459,344	57,605,888	59,249,357	62,401,235	5.3
Amount	149,024,899	127,159,692	125,474,158	162,432,720	222,707,445	37.1
Tax-exempt interest						
Number of returns	4,453,829	4,524,955	4,416,851	4,497,973	6,038,822	34.3
Amount	54,564,456	53,750,230	52,031,763	57,693,924	72,970,971	26.5
Ordinary dividends in AGI						
Number of returns	31,409,759	30,475,097	30,687,178	31,175,376	31,619,775	1.4
Amount	103,241,332	115,141,232	146,838,808	166,482,004	199,359,146	19.7
Qualified dividends in AGI						
Number of returns	N/A	22,449,379	24,549,867	25,853,686	26,584,184	2.8
Amount	N/A	80,994,736	110,500,411	118,980,474	137,195,800	15.3
State income tax refund						
Number of returns	23,838,529	24,655,907	23,621,296	22,110,769	22,964,214	3.9
Amount	23,875,813	23,425,623	22,735,928	22,204,760	24,206,006	9.0
Alimony received						
Number of returns	425,963	431,368	439,608	457,488	441,514	-3.5
Amount	6,523,019	6,470,712	7,262,338	7,979,270	8,120,381	1.8
Business or profession net income, less loss						
Number of returns	18,597,305	19,415,648	20,252,079	21,057,329	21,656,409	2.8
Amount	220,783,572	229,655,285	247,217,287	269,701,056	281,527,260	4.4
Net capital gain in AGI less loss						
Number of returns	23,249,625	21,889,687	22,388,659	22,040,458	22,069,069	0.1
Amount	238,368,458	294,021,717	471,735,648	663,057,140	771,045,623	16.3
Capital gain distributions reported on Form 1040						
Number of returns	939,523	1,095,371	2,878,263	4,155,219	4,599,135	10.7
Amount	420,312	332,293	1,925,990	4,958,078	8,416,731	69.8
Sales of property other than capital assets, net gain less loss						
Number of returns	1,728,377	1,753,860	1,749,934	1,777,203	1,778,803	0.1
Amount	-2,386,530	-330,359	2,502,516	3,662,932	4,201,647	14.7
Total IRA distributions						
Number of returns	8,889,787	9,240,253	9,516,936	10,024,085	10,635,115	6.1
Amount	120,418,135	120,948,781	131,491,539	146,906,503	165,503,242	12.7
Taxable IRA distributions in AGI						
Number of returns	8,291,357	8,611,702	8,913,846	9,387,189	9,965,065	6.2
Amount	88,219,481	88,335,605	101,672,181	112,277,199	124,705,552	11.1
Total pensions and annuities						
Number of returns	24,857,470	24,767,067	25,130,018	25,352,088	26,511,367	4.6
Amount	561,031,602	565,420,626	627,664,241	685,308,391	780,831,489	13.9
Taxable pensions and annuities in AGI						
Number of returns	22,794,417	22,822,842	23,123,390	23,247,374	24,098,220	3.7
Amount	357,840,960	372,931,442	394,285,849	420,144,855	450,454,465	7.2
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns	14,683,765	14,824,475	15,191,999	15,510,991	15,624,588	0.7
Amount	278,192,647	295,698,600	357,378,135	447,047,895	466,087,829	4.3
Farm net income less loss						
Number of returns	1,995,073	1,997,116	2,004,898	1,981,249	1,958,273	-1.2
Amount	-14,419,719	-12,371,492	-13,239,205	-12,168,786	-15,331,319	-26.0
Unemployment compensation in AGI						
Number of returns	10,334,639	10,065,230	9,094,911	7,887,700	7,378,438	-6.5
Amount	43,129,155	44,007,879	32,740,272	27,857,367	26,523,665	-4.8
Social security benefits (received)						
Number of returns	13,869,265	14,120,202	14,759,589	15,510,458	20,609,364	32.9
Amount	205,658,281	214,011,279	231,873,220	252,239,705	339,754,476	34.7
Taxable social security benefits in AGI						
Number of returns	10,702,502	10,975,002	11,691,859	12,660,754	13,749,185	8.6
Amount	93,459,494	97,768,201	110,462,387	124,829,069	144,403,839	15.7

Footnotes at end of table.

**Table A--Selected Income and Tax Items for Selected Years, 2002-2006, in Current and Constant 1990 Dollars--Continued [1]**

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

Item	Current dollars					Percent change, 2005 to 2006
	2002	2003	2004	2005	2006	
	(1)	(2)	(3)	(4)	(5)	(6)
Foreign earned income exclusion [2]						
Number of returns	316,931	306,393	295,313	303,940	329,264	8.3
Amount	14,936,779	15,076,406	15,446,376	16,275,890	18,154,653	11.5
Net operating loss [2]						
Number of returns	670,081	712,076	829,838	862,791	916,899	6.3
Amount	58,126,147	62,824,777	75,011,556	79,451,741	80,795,920	1.7
Other income, net gain less loss [2]						
Number of returns	5,467,631	5,703,893	5,891,550	6,811,025	6,176,952	-9.3
Amount	19,100,950	21,289,227	23,197,673	26,863,382	29,938,461	11.4
Total income						
Number of returns	129,837,130	130,171,008	131,924,074	134,114,986	137,228,802	2.3
Amount	6,110,746,964	6,294,684,470	6,886,851,809	7,531,892,210	8,144,688,302	8.1
Archer MSA deduction						
Number of returns	61,118	67,347	32,334	18,808	18,668	-0.7
Amount	121,282	129,214	66,602	41,341	35,106	-15.1
Educator expenses						
Number of returns	2,884,403	3,240,673	3,402,468	3,503,719	3,166,931	-9.6
Amount	712,505	805,734	858,457	877,796	805,568	-8.2
Certain business expenses of reservists, performing artists, and fee-basis government officials						
Number of returns	N/A	N/A	105,135	100,111	120,468	20.3
Amount	N/A	N/A	252,597	285,073	368,258	29.2
Health savings account deduction						
Number of returns	N/A	N/A	90,857	215,781	358,968	66.4
Amount	N/A	N/A	190,732	510,690	868,560	70.1
Moving expenses						
Number of returns	947,470	1,023,888	1,096,436	1,134,137	1,082,576	-4.5
Amount	2,215,391	2,439,835	2,952,043	3,076,563	3,159,251	2.7
One-half of self-employment tax						
Number of returns	14,664,473	15,373,279	15,920,203	16,694,655	17,074,708	2.3
Amount	18,687,162	19,791,285	21,109,366	22,733,881	23,925,376	5.2
Self-employed health insurance						
Number of returns	3,571,152	3,802,277	3,883,687	3,901,082	3,804,190	-2.5
Amount	10,494,247	16,454,211	18,457,063	19,645,889	20,302,533	3.3
Keogh retirement plan						
Number of returns	1,186,947	1,208,801	1,201,332	1,256,900	1,228,299	-2.3
Amount	16,349,738	17,795,957	19,295,952	21,268,404	22,011,551	3.5
Penalty on early withdrawal of savings						
Number of returns	804,926	736,121	780,327	805,625	1,164,171	44.5
Amount	192,750	150,214	209,833	265,870	429,850	61.7
Alimony paid adjustment						
Number of returns	587,219	587,368	574,001	588,463	585,286	-0.5
Amount	7,183,522	7,520,335	8,470,128	8,954,038	9,115,764	1.8
Total taxpayer IRA adjustment						
Number of returns	3,277,671	3,418,494	3,330,763	3,256,066	3,230,531	-0.8
Amount	9,462,404	10,006,814	10,028,607	12,003,037	12,533,506	4.4
Student loan interest deduction						
Number of returns	6,640,784	6,953,370	7,527,249	8,072,896	8,540,900	5.8
Amount	4,659,546	4,409,816	4,398,734	5,052,720	6,156,865	21.9
Jury duty pay						
Number of returns	N/A	N/A	N/A	N/A	57,259	[7]
Amount	N/A	N/A	N/A	N/A	51,814	[7]
Tuition and fees deduction						
Number of returns	3,444,941	3,571,154	4,710,253	4,696,013	4,015,828	-14.5
Amount	6,154,145	6,683,631	10,589,279	10,846,990	9,620,615	-11.3
Domestic production activities deduction						
Number of returns	N/A	N/A	N/A	336,959	421,128	25.0
Amount	N/A	N/A	N/A	2,360,983	3,303,121	39.9
Foreign housing deductions						
Number of returns	2,074	1,491	3,352	2,417	3,942	63.1
Amount	54,614	51,765	59,899	70,962	83,632	17.9
Other adjustments						
Number of returns	208,348	272,647	188,210	257,014	137,296	-46.6
Amount	1,064,125	1,314,285	1,107,387	1,402,311	1,073,988	-23.4
Total statutory adjustments						
Number of returns	28,911,078	30,382,069	32,153,965	33,591,124	33,980,524	1.2
Amount	77,161,432	87,575,677	98,046,679	109,396,547	113,845,357	4.1
Adjusted gross income or loss (AGI)						
Amount	6,033,585,532	6,207,108,793	6,788,805,130	7,422,495,663	8,030,842,945	8.2
Total itemized deductions						
Number of returns	45,647,551	43,949,591	46,335,237	47,755,427	49,123,555	2.9
Amount	898,047,320	901,864,834	998,238,457	1,121,810,935	1,229,237,288	9.6

Footnotes at end of table.

## Individual Returns 2006

**Table A--Selected Income and Tax Items for Selected Years, 2002-2006, in Current and Constant 1990 Dollars--Continued [1]**

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

Item	Current dollars					Percent change, 2005 to 2006
	2002	2003	2004	2005	2006	
	(1)	(2)	(3)	(4)	(5)	(6)
Total standard deduction						
Number of returns	82,655,191	84,643,281	84,016,753	84,841,222	86,583,732	2.1
Amount	492,067,532	555,780,052	560,932,618	580,747,711	607,464,186	4.6
Basic standard deduction						
Number of returns	82,655,191	84,643,281	84,016,753	84,841,222	86,583,732	2.1
Amount	477,170,045	539,921,089	545,082,218	564,186,053	590,487,763	4.7
Additional standard deduction						
Number of returns	10,857,098	11,200,647	10,985,079	10,996,440	11,261,327	2.4
Amount	14,897,487	15,858,963	15,850,401	16,561,658	16,976,422	2.5
AGI less deductions						
Number of returns	114,976,167	114,402,877	116,042,570	118,115,885	120,676,830	2.2
Amount	4,760,885,833	4,873,784,147	5,360,753,836	5,859,016,944	6,340,706,374	8.2
Number of exemptions	258,716,374	261,126,373	263,896,304	269,043,070	275,256,944	2.3
Exemption amount	761,440,430	781,305,067	800,690,043	839,904,186	891,911,609	6.2
Taxable income						
Number of returns	102,275,969	101,392,812	102,737,959	104,330,653	106,667,402	2.2
Amount	4,096,127,651	4,200,218,439	4,670,165,637	5,137,165,874	5,579,145,443	8.6
Tax from table, rate schedules, etc.						
Number of returns	102,266,930	101,386,201	102,721,593	104,321,332	106,658,774	2.2
Amount	829,839,121	780,315,781	871,227,853	972,706,955	1,061,247,534	9.1
Additional taxes						
Number of returns	13,291	21,370	9,884	10,595	12,787	20.7
Amount	153,564	222,088	85,611	23,740	43,250	82.2
Alternative minimum tax						
Number of returns	1,910,789	2,357,975	3,096,299	4,004,756	3,966,540	-1.0
Amount	6,853,901	9,469,803	13,029,239	17,421,071	21,564,586	23.8
Income tax before credits						
Number of returns	102,293,722	101,412,777	102,740,921	104,345,964	106,688,255	2.2
Amount	836,842,718	790,005,881	884,342,703	990,151,766	1,082,855,370	9.4
Foreign tax credit						
Number of returns	3,748,974	4,145,174	4,700,259	5,398,046	6,418,317	18.9
Amount	5,933,600	5,805,555	6,757,994	9,361,989	10,958,470	17.1
Child care credit						
Number of returns	6,185,855	6,313,297	6,316,649	6,500,596	6,466,792	-0.5
Amount	2,706,539	3,206,890	3,337,984	3,462,104	3,486,637	0.7
Credit for elderly or disabled						
Number of returns	133,538	123,147	107,914	101,627	98,261	-3.3
Amount	21,119	20,257	18,740	14,127	14,571	3.1
Education credits						
Number of returns	6,544,536	7,298,227	7,180,884	7,057,251	7,725,138	9.5
Amount	5,012,744	5,843,029	6,016,805	6,119,631	7,022,420	14.8
Retirement savings contributions credit						
Number of returns	5,307,176	5,296,688	5,288,732	5,293,605	5,192,133	-1.9
Amount	1,058,219	1,034,394	1,011,506	944,531	893,957	-5.4
Residential energy credit						
Number of returns	N/A	N/A	N/A	N/A	4,344,189	[7]
Amount	N/A	N/A	N/A	N/A	1,000,149	[7]
Child tax credit						
Number of returns	25,939,801	25,672,254	25,988,711	25,950,568	25,741,511	-0.8
Amount	21,520,271	22,788,025	32,300,455	32,047,620	31,741,551	-1.0
Adoption credit						
Number of returns	55,905	63,980	71,136	84,793	93,369	10.1
Amount	234,109	348,793	301,890	319,558	351,184	9.9
General business credit						
Number of returns	284,720	262,738	248,506	251,386	386,681	53.8
Amount	750,855	612,744	635,391	877,850	1,302,464	48.4
Prior year minimum tax credit						
Number of returns	193,776	250,605	274,596	290,376	359,098	23.7
Amount	976,398	916,538	902,000	1,081,252	1,032,247	-4.5
Total credits [1][3]						
Number of returns	38,846,217	39,247,449	39,841,978	40,526,374	44,397,533	9.6
Amount	38,747,463	41,069,375	51,599,346	54,571,100	58,141,809	6.5
Income tax less credits [1]						
Number of returns	93,565,243	91,109,363	90,876,672	92,343,186	94,509,890	2.3
Amount	798,095,255	748,936,506	832,743,358	935,580,666	1,024,713,561	9.5
Self-employment tax						
Number of returns	14,664,473	15,373,279	15,920,203	16,694,655	17,074,708	2.3
Amount	37,367,003	39,574,991	42,210,737	45,459,427	47,842,244	5.2
Recapture taxes						
Number of returns	14,684	15,797	41,161	15,206	12,536	-17.6
Amount	117,943	87,939	173,122	299,191	320,788	7.2

Footnotes at end of table.



**Table A--Selected Income and Tax Items for Selected Years, 2002-2006, in Current and Constant 1990 Dollars--Continued [1]**

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

Item	Current dollars					Percent change, 2005 to 2006
	2002	2003	2004	2005	2006	
	(1)	(2)	(3)	(4)	(5)	(6)
Social security, Medicare tax on tip income not reported						
Number of returns	238,185	557,717	517,609	335,818	355,457	5.8
Amount	31,446	148,746	107,929	79,220	73,109	-7.7
Tax on qualified retirement plans						
Number of returns	4,896,938	4,877,670	4,924,584	4,822,297	5,148,030	6.8
Amount	3,498,067	3,407,940	3,640,374	3,820,152	4,347,720	13.8
Advanced earned income credit payments						
Number of returns	156,376	142,694	142,639	122,078	129,124	5.8
Amount	73,904	66,986	62,360	58,167	62,149	6.8
Household employment taxes						
Number of returns	229,722	240,601	243,702	228,381	225,441	-1.3
Amount	703,931	810,442	885,832	936,858	917,524	-2.1
Total tax liability [1,4]						
Number of returns	99,559,612	97,875,142	98,115,557	99,880,223	102,363,945	2.5
Amount	839,977,103	793,111,460	879,962,609	986,460,793	1,078,601,440	9.3
Income tax withheld						
Number of returns	114,861,744	114,861,706	116,312,978	118,161,380	120,500,889	2.0
Amount	717,492,263	703,758,484	731,734,362	782,659,594	843,094,979	7.7
Estimated tax payments						
Number of returns	12,434,579	11,576,213	10,996,504	11,053,213	11,128,072	0.7
Amount	198,177,595	182,906,911	188,770,357	221,001,524	252,998,613	14.5
Earned income credit [1]						
Number of returns	21,703,187	22,024,227	22,270,550	22,751,904	23,042,200	1.3
Amount	38,198,572	38,657,067	40,024,074	42,410,290	44,387,566	4.7
Nontaxable combat pay election						
Number of returns	N/A	N/A	10,024	21,973	8,323	-62.1
Amount	N/A	N/A	9,283	328,268	90,997	-72.3
Additional child tax credit						
Number of returns	10,937,417	12,570,455	14,528,434	15,219,712	15,590,592	2.4
Amount	6,415,753	9,112,716	14,450,019	15,495,160	16,248,889	4.9
Payment with an extension request						
Number of returns	1,235,156	1,333,579	1,518,779	1,627,572	1,758,125	8.0
Amount	36,321,934	38,303,188	59,268,206	77,833,848	86,530,919	11.2
Excess social security tax withheld						
Number of returns	1,145,352	1,121,141	1,242,604	1,383,240	1,443,437	4.4
Amount	1,564,478	1,566,411	1,727,641	2,023,314	2,288,807	13.1
Other payments:						
Form 2439						
Number of returns	19,422	12,717	9,608	19,812	84,547	326.7
Amount	37,701	123,633	33,754	52,976	52,199	-1.5
Form 4136						
Number of returns	365,868	349,860	345,020	340,769	318,754	-6.5
Amount	101,459	82,154	86,378	101,712	85,905	-15.5
Form 8885 [5]						
Number of returns	5,322	17,834	16,314	13,380	22,397	67.4
Amount	1,967	32,514	23,595	27,078	27,567	1.8
Federal telephone excise tax credit						
Number of returns	N/A	N/A	N/A	N/A	96,873,353	[7]
Amount	N/A	N/A	N/A	N/A	4,164,063	[7]
Total payments [1]						
Number of returns	123,462,930	123,461,513	124,989,700	126,781,067	134,948,299	6.4
Amount	998,311,722	974,543,079	1,036,118,363	1,141,605,497	1,249,879,508	9.5
Overpayment, total						
Number of returns	103,462,884	105,361,848	103,706,648	104,778,359	109,915,823	4.9
Amount	239,784,002	254,553,541	255,064,839	272,110,056	295,796,995	8.7
Overpayment refunded						
Number of returns	100,143,606	102,004,984	100,674,244	101,870,385	107,001,071	5.0
Amount	205,987,348	219,751,889	221,371,474	232,975,616	250,941,390	7.7
Refund credited to next year						
Number of returns	5,418,534	5,199,186	4,314,593	4,055,960	3,978,421	-1.9
Amount	33,796,653	34,801,652	33,693,366	39,134,446	44,855,606	14.6
Tax due at time of filing						
Number of returns	22,818,761	21,072,333	24,452,350	25,659,937	26,694,105	4.0
Amount	82,287,723	73,741,408	99,683,779	118,232,296	126,289,889	6.8
Tax penalty						
Number of returns	5,149,988	4,829,886	5,641,853	5,882,477	6,496,924	10.4
Amount	838,341	619,485	774,697	1,266,944	1,770,962	39.8

Footnotes at end of table.

**Table A--Selected Income and Tax Items for Selected Years, 2002-2006, in Current and Constant 1990 Dollars--Continued [1]**

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

Item	Constant 1990 dollars [6]					Percent change, 2005 to 2006
	2002	2003	2004	2005	2006	
	(7)	(8)	(9)	(10)	(11)	(12)
<b>All returns</b>	<b>130,076,443</b>	<b>130,423,626</b>	<b>132,226,042</b>	<b>134,372,678</b>	<b>138,394,754</b>	<b>3.0</b>
Electronically filed returns	52,798,823	61,154,815	68,380,152	73,471,852	80,095,643	9.0
Form 1040 returns	80,748,948	80,420,043	80,603,689	81,497,559	83,805,545	2.8
Electronically filed returns	24,843,419	30,472,170	34,900,171	39,465,536	43,470,129	10.1
Form 1040A returns	28,714,328	29,631,494	30,572,631	31,326,141	32,018,556	2.2
Electronically filed returns	16,839,599	18,910,697	20,771,324	22,224,396	23,888,067	7.5
Form 1040EZ returns	20,613,167	20,372,089	21,049,722	21,548,977	** 22,570,653	4.7
Electronically filed returns	* 11,115,806	* 11,771,948	* 12,708,657	11,781,921	12,737,447	8.1
Salaries and wages						
Number of returns	110,938,441	110,890,993	112,369,812	114,070,880	116,379,376	2.0
Amount	3,313,728,854	3,302,486,146	3,406,094,356	3,450,741,214	3,546,932,632	2.8
Taxable interest received						
Number of returns	63,584,806	59,459,344	57,605,888	59,249,357	62,401,235	5.3
Amount	108,302,979	90,312,281	86,833,327	108,723,373	144,427,656	32.8
Tax-exempt interest						
Number of returns	4,453,829	4,524,955	4,416,851	4,497,973	6,038,822	34.3
Amount	39,654,401	38,174,879	36,008,140	38,617,084	47,322,290	22.5
Ordinary dividends in AGI						
Number of returns	31,409,759	30,475,097	30,687,178	31,175,376	31,619,775	1.4
Amount	75,030,038	81,776,443	101,618,552	111,433,738	129,286,087	16.0
Qualified dividends in AGI						
Number of returns	N/A	22,449,379	24,549,867	25,853,686	26,584,184	2.8
Amount	N/A	57,524,670	76,470,873	79,638,871	88,972,633	11.7
State income tax refund						
Number of returns	23,838,529	24,655,907	23,621,296	22,110,769	22,964,214	3.9
Amount	17,351,608	16,637,516	15,734,206	14,862,624	15,697,799	5.6
Alimony received						
Number of returns	425,963	431,368	439,608	457,488	441,514	-3.5
Amount	4,740,566	4,595,676	5,025,839	5,340,877	5,266,136	-1.4
Business or profession net income, less loss						
Number of returns	18,597,305	19,415,648	20,252,079	21,057,329	21,656,409	2.8
Amount	160,453,177	163,107,447	171,084,628	180,522,795	182,572,802	1.1
Net capital gain in AGI less loss						
Number of returns	23,249,625	21,889,687	22,388,659	22,040,458	22,069,069	0.1
Amount	173,232,891	208,822,242	326,460,656	443,813,347	500,029,587	12.7
Capital gain distributions reported on Form 1040						
Number of returns	939,523	1,095,371	2,878,263	4,155,219	4,599,135	10.7
Amount	305,459	236,004	1,332,865	3,318,660	5,458,321	64.5
Sales of property other than capital assets, net gain less loss						
Number of returns	1,728,377	1,753,860	1,749,934	1,777,203	1,778,803	0.1
Amount	-1,734,397	-234,630	1,731,845	2,451,762	2,724,804	11.1
Total IRA distributions						
Number of returns	8,889,787	9,240,253	9,516,936	10,024,085	10,635,115	6.1
Amount	87,513,180	85,901,123	90,997,605	98,330,993	107,330,248	9.2
Taxable IRA distributions in AGI						
Number of returns	8,291,357	8,611,702	8,913,846	9,387,189	9,965,065	6.2
Amount	64,112,995	62,738,356	70,361,371	75,152,074	80,872,602	7.6
Total pensions and annuities						
Number of returns	24,857,470	24,767,067	25,130,018	25,352,088	26,511,367	4.6
Amount	407,726,455	401,577,149	434,369,717	458,707,089	506,375,804	10.4
Taxable pensions and annuities in AGI						
Number of returns	22,794,417	22,822,842	23,123,390	23,247,374	24,098,220	3.7
Amount	260,058,837	264,866,081	272,862,179	281,221,456	292,123,518	3.9
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns	14,683,765	14,824,475	15,191,999	15,510,991	15,624,588	0.7
Amount	202,174,889	210,013,210	247,320,509	299,228,845	302,261,887	1.0
Farm net income less loss						
Number of returns	1,995,073	1,997,116	2,004,898	1,981,249	1,958,273	-1.2
Amount	-10,479,447	-8,786,571	-9,162,080	-8,145,104	-9,942,490	-22.1
Unemployment compensation in AGI						
Number of returns	10,334,639	10,065,230	9,094,911	7,887,700	7,378,438	-6.5
Amount	31,343,863	31,255,596	22,657,628	18,646,163	17,200,820	-7.8
Social security benefits (received)						
Number of returns	13,869,265	14,120,202	14,759,589	15,510,458	20,609,364	32.9
Amount	149,460,960	151,996,647	160,465,896	168,835,144	220,333,642	30.5
Taxable social security benefits in AGI						
Number of returns	10,702,502	10,975,002	11,691,859	12,660,754	13,749,185	8.6
Amount	67,921,144	69,437,643	76,444,558	83,553,594	93,647,107	12.1

Footnotes at end of table.

**Table A--Selected Income and Tax Items for Selected Years, 2002-2006, in Current and Constant 1990 Dollars--Continued [1]**

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

Item	Constant 1990 dollars [6]					Percent change, 2005 to 2006
	2002	2003	2004	2005	2006	
	(7)	(8)	(9)	(10)	(11)	(12)
Foreign earned income exclusion [2]						
Number of returns	316,931	306,393	295,313	303,940	329,264	8.3
Amount	10,855,217	10,707,675	10,689,534	10,894,170	11,773,446	8.1
Net operating loss [2]						
Number of returns	670,081	712,076	829,838	862,791	916,899	6.3
Amount	42,242,839	44,619,870	51,911,111	53,180,550	52,396,835	-1.5
Other income, net gain less loss [2]						
Number of returns	5,467,631	5,703,893	5,891,550	6,811,025	6,176,952	-9.3
Amount	13,881,504	15,120,190	16,053,753	17,980,845	19,415,344	8.0
Total income						
Number of returns	129,837,130	130,171,008	131,924,074	134,114,986	137,228,802	2.3
Amount	4,440,949,828	4,470,656,584	4,765,987,411	5,041,427,182	5,281,899,029	4.8
Archer MSA deduction						
Number of returns	61,118	67,347	32,334	18,808	18,668	-0.7
Amount	88,141	91,771	46,091	27,671	22,767	-17.7
Educator expenses						
Number of returns	2,884,403	3,240,673	3,402,468	3,503,719	3,166,931	-9.6
Amount	517,809	572,254	594,088	587,548	522,418	-11.1
Certain business expenses of reservists, performing artists, and fee-basis government officials						
Number of returns	N/A	N/A	105,135	100,111	120,468	20.3
Amount	N/A	N/A	174,808	190,812	238,818	25.2
Health savings account deduction						
Number of returns	N/A	N/A	90,857	215,781	358,968	66.4
Amount	N/A	N/A	131,994	341,827	563,268	64.8
Moving expenses						
Number of returns	947,470	1,023,888	1,096,436	1,134,137	1,082,576	-4.5
Amount	1,610,023	1,732,837	2,042,936	2,059,279	2,048,801	-0.5
One-half of self-employment tax						
Number of returns	14,664,473	15,373,279	15,920,203	16,694,655	17,074,708	2.3
Amount	13,580,786	14,056,310	14,608,558	15,216,788	15,515,808	2.0
Self-employed health insurance						
Number of returns	3,571,152	3,802,277	3,883,687	3,901,082	3,804,190	-2.5
Amount	7,626,633	11,686,229	12,773,054	13,149,859	13,166,364	0.1
Keogh retirement plan						
Number of returns	1,186,947	1,208,801	1,201,332	1,256,900	1,228,299	-2.3
Amount	11,882,077	12,639,174	13,353,600	14,235,880	14,274,676	0.3
Penalty on early withdrawal of savings						
Number of returns	804,926	736,121	780,327	805,625	1,164,171	44.5
Amount	140,080	106,686	145,213	177,959	278,761	56.6
Alimony paid adjustment						
Number of returns	587,219	587,368	574,001	588,463	585,286	-0.5
Amount	5,220,583	5,341,147	5,861,680	5,993,332	5,911,650	-1.4
Total taxpayer IRA adjustment						
Number of returns	3,277,671	3,418,494	3,330,763	3,256,066	3,230,531	-0.8
Amount	6,876,747	7,107,112	6,940,212	8,034,161	8,128,084	1.2
Student loan interest deduction						
Number of returns	6,640,784	6,953,370	7,527,249	8,072,896	8,540,900	5.8
Amount	3,386,298	3,131,972	3,044,107	3,382,008	3,992,779	18.1
Jury duty pay						
Number of returns	N/A	N/A	N/A	N/A	57,259	[7]
Amount	N/A	N/A	N/A	N/A	33,602	[7]
Tuition and fees deduction						
Number of returns	3,444,941	3,571,154	4,710,253	4,696,013	4,015,828	-14.5
Amount	4,472,489	4,746,897	7,328,221	7,260,368	6,239,050	-14.1
Domestic production activities deduction						
Number of returns	N/A	N/A	N/A	336,959	421,128	25.0
Amount	N/A	N/A	N/A	1,580,310	2,142,102	35.5
Foreign housing deductions						
Number of returns	2,074	1,491	3,352	2,417	3,942	63.1
Amount	39,690	36,765	41,453	47,498	54,236	14.2
Other adjustments						
Number of returns	208,348	272,647	188,210	257,014	137,296	-46.6
Amount	773,347	933,441	766,358	938,629	696,490	-25.8
Total statutory adjustments						
Number of returns	28,911,078	30,382,069	32,153,965	33,591,124	33,980,524	1.2
Amount	56,076,622	62,198,634	67,852,373	73,223,927	73,829,674	0.8
Adjusted gross income or loss (AGI)						
Amount	4,384,873,206	4,408,457,950	4,698,135,038	4,968,203,255	5,208,069,355	4.8
Total itemized deductions						
Number of returns	45,647,551	43,949,591	46,335,237	47,755,427	49,123,555	2.9
Amount	652,650,669	640,529,001	690,822,462	750,877,467	797,170,744	6.2

Footnotes at end of table.

**Table A--Selected Income and Tax Items for Selected Years, 2002-2006, in Current and Constant 1990 Dollars--Continued [1]**

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

Item	Constant 1990 dollars [6]					Percent change, 2005 to 2006
	2002	2003	2004	2005	2006	
	(7)	(8)	(9)	(10)	(11)	(12)
Total standard deduction						
Number of returns	82,655,191	84,643,281	84,016,753	84,841,222	86,583,732	2.1
Amount	357,607,218	394,730,151	388,188,663	388,720,021	393,945,646	1.3
Basic standard deduction						
Number of returns	82,655,191	84,643,281	84,016,753	84,841,222	86,583,732	2.1
Amount	346,780,556	383,466,683	377,219,528	377,634,574	382,936,292	1.4
Additional standard deduction						
Number of returns	10,857,098	11,200,647	10,985,079	10,996,440	11,261,327	2.4
Amount	10,826,662	11,263,468	10,969,136	11,085,447	11,009,353	-0.7
AGI less deductions						
Number of returns	114,976,167	114,402,877	116,042,570	118,115,885	120,676,830	2.2
Amount	3,459,946,100	3,461,494,423	3,709,864,246	3,921,698,088	4,112,001,540	4.9
Number of exemptions	258,716,374	261,126,373	263,896,304	269,043,070	275,256,944	2.3
Exemption amount	553,372,406	554,904,167	554,110,756	562,184,863	578,412,198	2.9
Taxable income						
Number of returns	102,275,969	101,392,812	102,737,959	104,330,653	106,667,402	2.2
Amount	2,976,836,956	2,983,109,687	3,231,948,538	3,438,531,375	3,618,122,855	5.2
Tax from table, rate schedules, etc.						
Number of returns	102,266,930	101,386,201	102,721,593	104,321,332	106,658,774	2.2
Amount	603,080,757	554,201,549	602,925,850	651,075,606	688,227,973	5.7
Additional taxes						
Number of returns	13,291	21,370	9,884	10,595	12,787	20.7
Amount	111,602	157,733	59,246	15,890	28,048	76.5
Alternative minimum tax						
Number of returns	1,910,789	2,357,975	3,096,299	4,004,756	3,966,540	-1.0
Amount	4,981,033	6,725,712	9,016,774	11,660,690	13,984,816	19.9
Income tax before credits						
Number of returns	102,293,722	101,412,777	102,740,921	104,345,964	106,688,255	2.2
Amount	608,170,580	561,083,722	612,001,871	662,752,186	702,240,837	6.0
Foreign tax credit						
Number of returns	3,748,974	4,145,174	4,700,259	5,398,046	6,418,317	18.9
Amount	4,312,209	4,123,263	4,676,812	6,266,392	7,106,660	13.4
Child care credit						
Number of returns	6,185,855	6,313,297	6,316,649	6,500,596	6,466,792	-0.5
Amount	1,966,961	2,277,621	2,310,024	2,317,339	2,261,113	-2.4
Credit for elderly or disabled						
Number of returns	133,538	123,147	107,914	101,627	98,261	-3.3
Amount	15,348	14,387	12,969	9,456	9,449	-0.1
Education credits						
Number of returns	6,544,536	7,298,227	7,180,884	7,057,251	7,725,138	9.5
Amount	3,642,983	4,149,879	4,163,879	4,096,139	4,554,099	11.2
Retirement savings contributions credit						
Number of returns	5,307,176	5,296,688	5,288,732	5,293,605	5,192,133	-1.9
Amount	769,055	734,655	700,004	632,216	579,739	-8.3
Residential energy credit						
Number of returns	N/A	N/A	N/A	N/A	2,817,243	[7]
Amount	N/A	N/A	N/A	N/A	648,605	[7]
Child tax credit						
Number of returns	25,939,801	25,672,254	25,988,711	25,950,568	25,741,511	-0.8
Amount	15,639,732	16,184,677	22,353,256	21,450,884	20,584,663	-4.0
Adoption credit						
Number of returns	55,905	63,980	71,136	84,793	93,369	10.1
Amount	170,137	247,722	208,920	213,894	227,746	6.5
General business credit						
Number of returns	284,720	262,738	248,506	251,386	386,681	53.8
Amount	545,680	435,188	439,717	587,584	844,659	43.8
Prior year minimum tax credit						
Number of returns	193,776	250,605	274,596	290,376	359,098	23.7
Amount	709,592	650,950	624,221	723,730	669,421	-7.5
Total credits [3]						
Number of returns	38,846,217	39,247,449	39,841,978	40,526,374	44,397,533	9.6
Amount	28,159,493	29,168,590	35,708,890	36,526,841	37,705,453	3.2
Income tax less credits [1]						
Number of returns	93,565,243	91,109,363	90,876,672	92,343,186	94,509,890	2.3
Amount	580,011,086	531,915,132	576,292,981	626,225,345	664,535,383	6.1
Self-employment tax						
Number of returns	14,664,473	15,373,279	15,920,203	16,694,655	17,074,708	2.3
Amount	27,156,252	28,107,238	29,211,583	30,427,997	31,026,099	2.0
Recapture taxes						
Number of returns	14,684	15,797	41,161	15,206	12,536	-17.6
Amount	85,714	62,457	119,808	200,262	208,034	3.9

Footnotes at end of table.

**Table A--Selected Income and Tax Items for Selected Years, 2002-2006, in Current and Constant 1990 Dollars--Continued [1]**

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

Item	Constant 1990 dollars [6]					Percent change, 2005 to 2006
	2002	2003	2004	2005	2006	
	(7)	(8)	(9)	(10)	(11)	(12)
Social security, Medicare tax on tip income not reported						
Number of returns	238,185	557,717	517,609	335,818	355,457	5.8
Amount	22,853	105,643	74,691	53,025	47,412	-10.6
Tax on qualified retirement plans						
Number of returns	4,896,938	4,877,670	4,924,584	4,822,297	5,148,030	6.8
Amount	2,542,200	2,420,412	2,519,290	2,556,996	2,819,533	10.3
Advanced earned income credit payments						
Number of returns	156,376	142,694	142,639	122,078	129,124	5.8
Amount	53,709	47,575	43,156	38,934	40,304	3.5
Household employment taxes						
Number of returns	229,722	240,601	243,702	228,381	225,441	-1.3
Amount	511,578	575,598	613,033	627,080	595,022	-5.1
Total tax liability [1,4]						
Number of returns	99,559,612	97,875,142	98,115,557	99,880,223	102,363,945	2.5
Amount	610,448,476	563,289,389	608,970,664	660,281,655	699,482,127	5.9
Income tax withheld						
Number of returns	114,861,744	114,861,706	116,312,978	118,161,380	120,500,889	2.0
Amount	521,433,331	499,828,469	506,390,562	523,868,537	546,754,202	4.4
Estimated tax payments						
Number of returns	12,434,579	11,576,213	10,996,504	11,053,213	11,128,072	0.7
Amount	144,024,415	129,905,477	130,636,925	147,926,054	164,071,733	10.9
Earned income credit [1]						
Number of returns	21,703,187	22,024,227	22,270,550	22,751,904	23,042,200	1.3
Amount	27,760,590	27,455,303	27,698,321	28,387,075	28,785,711	1.4
Nontaxable combat pay election						
Number of returns	N/A	N/A	10,024	21,973	8,323	-62.1
Amount	N/A	N/A	6,424	219,724	59,012	-73.1
Additional child tax credit						
Number of returns	10,937,417	12,570,455	14,528,434	15,219,712	15,590,592	2.4
Amount	4,662,611	6,472,099	10,000,013	10,371,593	10,537,542	1.6
Payment with an extension request						
Number of returns	1,235,156	1,333,579	1,518,779	1,627,572	1,758,125	8.0
Amount	26,396,754	27,203,969	41,016,060	52,097,622	56,116,030	7.7
Excess social security tax withheld						
Number of returns	1,145,352	1,121,141	1,242,604	1,383,240	1,443,437	4.4
Amount	1,136,975	1,112,508	1,195,599	1,354,293	1,484,311	9.6
Other payments:						
Form 2439						
Number of returns	19,422	12,717	9,608	19,812	84,547	326.7
Amount	27,399	87,808	23,359	35,459	33,851	-4.5
Form 4136						
Number of returns	365,868	349,860	345,020	340,769	318,754	-6.5
Amount	73,735	58,348	59,777	68,080	55,710	-18.2
Form 8885 [5]						
Number of returns	5,322	17,834	16,314	13,380	22,397	67.4
Amount	1,430	23,092	16,329	18,124	17,877	-1.4
Federal telephone excise tax credit						
Number of returns	N/A	N/A	N/A	N/A	96,873,353	[7]
Amount	N/A	N/A	N/A	N/A	2,700,430	[7]
Total payments [1]						
Number of returns	123,462,930	123,461,513	124,989,700	126,781,067	134,948,299	6.4
Amount	725,517,240	692,147,073	717,036,929	764,126,839	810,557,398	6.1
Overpayment, total						
Number of returns	103,462,884	105,361,848	103,706,648	104,778,359	109,915,823	4.9
Amount	174,261,629	180,790,867	176,515,460	182,135,245	191,826,845	5.3
Overpayment refunded						
Number of returns	100,143,606	102,004,984	100,674,244	101,870,385	107,001,071	5.0
Amount	149,700,108	156,073,785	153,198,252	155,940,841	162,737,607	4.4
Refund credited to next year						
Number of returns	5,418,534	5,199,186	4,314,593	4,055,960	3,978,421	-1.9
Amount	24,561,521	24,717,082	23,317,208	26,194,408	29,089,239	11.1
Tax due at time of filing						
Number of returns	22,818,761	21,072,333	24,452,350	25,659,937	26,694,105	4.0
Amount	59,802,124	52,373,159	68,985,314	79,138,083	81,900,058	3.5
Tax penalty						
Number of returns	5,149,988	4,829,886	5,641,853	5,882,477	6,496,924	10.4
Amount	609,259	439,975	536,122	848,021	1,148,484	35.4

[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.

[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] The data for 2002 cover only the health coverage credit for insurance premiums paid in December 2002.

[6] 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; 2006 CPI-U = 201.6; 2005 CPI-U = 195.3; 2004 CPI-U = 188.9; 2003 CPI-U = 184.0; 2002 CPI-U = 179.9

[7] Percentage not computed.

\* Includes Form 1040 Telefile.

\*\* Includes 742,859 Form 1040EZ-T returns.

**Figure 1--General Filing Requirements**

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65 65 or older	\$8,450 \$9,700
	Head of household	under 65 65 or older	\$10,850 \$11,750
Married with a child and living apart from spouse during the last six months of 2006	Head of household	under 65 65 or older	\$10,850 \$12,100
Married and living with spouse at the end of 2006 (or on the date spouse died)	Married, joint return	under 65 (both spouses) 65 or older (one spouse)	\$16,900 \$17,900
		65 or older (both spouses)	\$18,900
Married, not living with spouse at the end of 2006 (or on the date spouse died)	Married, separate return	any age	\$3,300
		any age	\$3,300
Widowed in 2004 or 2005 and not remarried in 2006	Single	under 65 65 or older	\$8,450 \$9,700
	Head of household	under 65 65 or older	\$10,850 \$11,750
	Qualifying widow(er) with dependent child	under 65 65 or older	\$13,600 \$14,600

improvement in a series of planned innovations to the content and scope of this report. 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.

### Requirements for Filing

The filing requirements for Tax Year 2006 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 2006 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 various credits, including investment credits or low-income housing credits;
  - Household employment taxes (unless only filing because taxpayer owed this tax, then taxpayer could have filed only schedule H);



## 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.

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

- Earned income was more than \$5,150, or
- Unearned income was over \$850, or
- Gross income was more than the larger of (a) \$850 or (b) earned income (up to \$4,850) plus \$300.

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

- Earned income was more than \$6,400 (\$7,650 if 65 or older and blind), or
- Unearned income was more than \$2,100 (\$3,350 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$4,850) plus \$300 or \$850, whichever is larger; plus \$1,250 (\$2,500 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 and itemizes deductions.
- Earned income was more than \$5,150, or
- Unearned income was over \$850, or
- Gross income was more than the larger of \$850 or earned income (up to \$4,850) plus \$300.

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

- Earned income was more than \$6,150 (\$7,150 if 65 or older and blind), or
- Unearned was more than \$1,850 (\$2,850 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$4,850) plus \$300 or \$850, whichever is larger, plus \$1,000 (\$2,000 if 65 or older and blind)
- Gross income was at least \$5 and spouse files a separate return 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 2006 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.

### Additional Child Tax Credits

Modifications were made to the additional child tax credit for 2006. In Tax Year 2005, the credit limit based on earned income was 15 percent of a taxpayer's earned income that exceeded \$11,000. For 2006, the limit was 15 percent of a taxpayer's earned income that exceeded \$11,300.

### Alternative Minimum Tax

For Tax Year 2006, the minimum exemption rose to \$62,550 for a married couple filing a joint return, up from \$58,000 in 2005, and to \$42,500 for singles and heads of household, up from \$40,250, and to \$31,275 from \$29,000 for a married person filing separately.

### Earned Income Credit

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 \$2,800 from \$2,700. The maximum credit for taxpayers with no qualifying children increased to \$412 from \$399. For these taxpayers, earned income and AGI had to be less than \$12,120 (\$14,120 if married filing jointly) to get any EIC. For taxpayers with one qualifying child, the maximum credit increased \$85 to \$2,747 and, for taxpayers with two or more qualifying children, the maximum credit increased to \$4,536 from \$4,400. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$32,001 (\$34,001 for married filing jointly) for one qualifying child, or less than \$36,348 (\$38,348 for married filing jointly) for two or more qualifying children.

## Exemption Amount

Indexing for inflation increased to \$3,300 the deduction for each exemption to which the taxpayer was entitled for 2006, an increase from the \$3,200 allowed for 2005. The AGI threshold for the limitation of exemption amounts was also indexed for inflation, increasing from \$145,950 to \$150,500 for single filers; \$218,950 to \$225,750 for married persons filing jointly and surviving spouses; \$182,450 to \$188,150 for heads of household; and \$109,475 to \$112,875 for married persons filing separately. The phase-out of the deduction for exemptions was completed at AGI levels above \$273,000 for single filers; \$348,250 for married persons filing jointly and surviving spouses; \$310,650 for heads of household; and \$183,750 for married persons filing separately. For 2006, a taxpayer could lose no more than 2/3 of the dollar amount of their exemption. This meant each exemption could not be reduced to less than \$1,100 for 2006. For 2005 and previous years, exemption amounts could be limited to zero.

### Federal Telephone Excise Tax Credit

Taxpayers who were billed after February 28, 2003 and before August 1, 2006, for federal telephone excise tax on long distance or bundled service may have taken a credit or refund for Tax Year 2006. Individuals were eligible to receive this credit even if they owed no tax or had not received a refund of this excise tax from their service provider. Taxpayers could request the standard amount based on the number of exemptions claimed on their return (number of exemptions: 0 = \$0, 1 = \$30, 2 = \$40, 3 = \$50, 4 or more = \$60) or the actual amount shown on the taxpayer's long distance records. Individuals who did not otherwise have to file an income tax return filed a Form 1040EZ-T, Request for Refund of Federal Telephone Excise Tax, in order to obtain their refund. A total of 742,859 Form 1040EZ-T returns were filed for Tax Year 2006. This number is included in the "All returns, total" (138,394,754) shown throughout this publication.



### **Foreign-earned Income**

Taxpayers who claimed the foreign earned income exclusion or the foreign housing deduction on Form 2555, *Foreign Earned Income*, had to use the foreign earned income tax worksheet to figure their tax. Taxpayers had to refigure their tax on nonexcluded income using the tax tables that would have applied had they not claimed the exclusion.

### **General Business Credits**

The Energy Tax Incentives Act of 2005 and the Safe, Accountable, Flexible, Efficient Transportation Act of 2005 provided tax incentives for energy efficient buildings and appliances, alternative and clean fuel vehicle credits, and other incentives and credits related to energy production and excise taxes.

### **Health Savings Account Deduction**

The deduction was limited to the annual deductible on the qualifying high deductible health plan, but not more than \$2,700 (\$5,450 if family coverage), an increase from \$2,650 (\$5,250 if family coverage) in 2005. These limits were \$700 higher if the taxpayer was age 55 or older (\$1,400 if both spouses were 55 or older). For 2005, these limits were \$600 and \$1,200 respectively.

### **Individual Retirement Arrangement Deduction**

For 2006, a taxpayer (both taxpayers for taxpayers filing jointly), was able to take an IRA deduction up to \$4,000 (\$5,000 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 \$60,000 (\$85,000 if married filing jointly or qualifying widow(er)). This was up from \$80,000 if married filing jointly or qualifying widow(er) for 2005. Military members serving in combat zone localities could count tax free combat pay in figuring how much to contribute to a Roth or traditional IRA. This allowed members of the military to make contributions with no taxable earned income, unlike in previous years.

### **Itemized Deductions**

If a taxpayer's AGI was greater than \$150,500 (\$75,250 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$145,950 (\$72,975 if married filing separately) for 2005, 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. For Tax Year 2006, the reduction amount was then divided by 3 and subtracted from the original reduction amount. As a result, the amount by which the deduction was reduced was only 2/3 of the amount of the reduction that would have otherwise applied (for 2005 and previous years).

### **Katrina Emergency Tax Relief Act of 2005**

The Katrina Emergency Tax Relief Act of 2005 provided an additional exemption of \$500 in years 2005 or 2006 for each Hurricane Katrina displaced individual claimed by the taxpayer. The total additional exemption claimed for all years cannot exceed: \$2,000 for married taxpayers filing jointly, \$1,000 for married taxpayers filing separately, and \$2,000 for all other taxpayers. A Hurricane Katrina displaced individual is a person (1) whose main home on August 28, 2005 was in the Hurricane Katrina disaster area, (2) who is displaced from the home, and (3) who is provided housing free of charge in the taxpayer's main home for a period of 60 consecutive days which ends in the taxable year in which the exemption is claimed. The additional exemption is not subject to the income-based phaseouts applicable to personal exemptions, and is allowed as a deduction in computing alternative minimum taxable income.

### Figure 3.-Calculation of the 1979 Income Concept for 2006

#### 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 [4]
- Net operating loss [1]

##### Deductions:

- Disallowed passive losses (Form 8582) [6]
- Moving expenses [1]
- Alimony paid [1]
- Unreimbursed business expenses [6]

[1] Included in adjusted gross income (less deficit) (AGI) for Tax Year 2006.

[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 2006.

[6] Not included in AGI for Tax Year 2006.

### Kiddie Tax

For Tax Year 2006, the age limit for children who received taxable income and needed to figure tax using their parent's higher marginal rates increased from 14 to 18. Also, the amount of taxable investment income a child could have before being taxed at their parent's rate rose to \$1,700, up from \$1,600.

### Residential Energy Credit

For 2006, taxpayers could receive a 10 percent credit for buying qualified energy efficiency improvements for their main home. The maximum credit is \$500 and no more than \$200 of the credit can be attributable to expenses for windows.

### Self-employment Tax

The ceiling on taxable "self-employment income" was raised, for 2006, to \$94,200 for the social security portion (12.4 percent) of the self-employment tax. The limit was \$90,000 for 2005.

### Standard Deduction

For married persons filing jointly or surviving spouses, the standard deduction was increased in 2006, from \$10,000 to \$10,300.

For single filers and married persons filing separately, the standard deduction rose from \$5,000 to \$5,150; and for heads of household, from \$7,300 to \$7,550. The amount of standard deduction for a dependent was the greater of \$850 or the dependent's earned income plus \$300 (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 \$1,000 or \$1,250 depending on marital status.

### 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

**Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2006**

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

Size of income	Income				Salaries and wages			
	2006 Adjusted Gross Income		1979 Income Concept		2006 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns, total</b>	<b>138,394,754</b>	<b>8,030,843</b>	<b>138,394,754</b>	<b>8,267,914</b>	<b>116,379,376</b>	<b>5,469,370</b>	<b>116,379,376</b>	<b>5,469,370</b>
Under \$10,000	26,095,710	27,801	25,375,987	18,939	18,860,514	113,482	18,581,531	109,311
\$10,000 under \$20,000	22,649,374	337,396	22,862,807	340,984	18,057,847	255,089	18,262,690	259,606
\$20,000 under \$30,000	18,662,022	463,115	19,469,649	482,792	16,208,518	381,074	16,549,439	390,917
\$30,000 under \$40,000	14,151,824	492,158	14,756,183	513,029	12,585,820	408,124	12,851,992	418,804
\$40,000 under \$50,000	10,687,193	478,796	10,817,266	484,442	9,481,258	389,321	9,523,293	393,908
\$50,000 under \$60,000	8,737,131	478,756	8,533,497	467,653	7,769,958	382,605	7,686,564	383,462
\$60,000 under \$70,000	7,015,854	454,804	6,643,970	430,553	6,236,960	358,026	5,957,871	350,681
\$70,000 under \$80,000	5,864,866	438,764	5,520,997	413,048	5,259,746	345,286	5,027,684	334,918
\$80,000 under \$90,000	4,699,669	398,383	4,383,870	371,780	4,216,268	311,581	3,990,086	300,850
\$90,000 under \$100,000	3,677,804	348,521	3,375,395	319,770	3,339,373	273,004	3,129,298	259,458
\$100,000 under \$125,000	5,908,809	656,794	5,698,483	633,943	5,358,253	513,685	5,223,671	499,385
\$125,000 under \$150,000	3,122,919	426,919	3,118,749	425,879	2,798,150	317,222	2,804,671	313,345
\$150,000 under \$175,000	1,897,211	306,222	1,903,120	307,067	1,694,335	222,086	1,718,155	219,167
\$175,000 under \$200,000	1,159,484	216,387	1,230,057	229,734	1,037,581	152,057	1,089,882	150,134
\$200,000 under \$300,000	2,052,633	492,248	2,301,167	554,144	1,792,886	315,506	1,988,474	323,908
\$300,000 under \$400,000	712,339	244,464	848,089	291,557	607,735	143,216	716,553	150,039
\$400,000 under \$500,000	356,513	158,440	436,758	194,224	300,724	85,910	363,576	88,997
\$500,000 under \$1,000,000	589,306	399,609	713,367	482,725	487,691	188,814	587,835	199,578
\$1,000,000 under \$1,500,000	150,431	182,044	176,106	212,447	121,544	70,189	141,957	73,360
\$1,500,000 under \$2,000,000	64,007	110,212	77,679	133,669	51,234	37,610	61,810	40,141
\$2,000,000 under \$5,000,000	98,724	295,129	109,242	324,425	79,672	89,553	87,848	92,356
\$5,000,000 under \$10,000,000	24,975	171,408	26,195	179,321	20,365	44,037	21,414	44,968
\$10,000,000 and over	15,956	452,475	16,119	455,790	12,944	71,895	13,083	72,080

  

Size of income	Taxable interest received				Ordinary dividends received		Ordinary dividends received	
	2006 Adjusted Gross Income		1979 Income Concept		2006 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>All returns, total</b>	<b>62,401,235</b>	<b>222,707</b>	<b>62,401,235</b>	<b>222,707</b>	<b>31,619,775</b>	<b>199,359</b>	<b>31,619,775</b>	<b>199,359</b>
Under \$10,000	6,491,634	10,859	6,111,408	10,798	3,258,358	4,954	3,082,383	4,925
\$10,000 under \$20,000	6,047,067	9,581	5,942,438	9,289	2,575,173	4,582	2,508,262	4,444
\$20,000 under \$30,000	5,570,463	9,081	6,104,669	11,150	2,279,094	4,449	2,553,357	5,485
\$30,000 under \$40,000	5,351,616	8,491	5,839,838	10,323	2,133,918	4,174	2,462,063	6,433
\$40,000 under \$50,000	5,113,117	8,360	5,316,841	9,984	2,210,312	5,242	2,294,713	5,702
\$50,000 under \$60,000	4,917,069	8,685	4,805,010	9,130	2,201,969	5,603	2,171,186	5,917
\$60,000 under \$70,000	4,450,296	9,093	4,176,839	8,154	2,109,257	5,726	1,930,749	5,733
\$70,000 under \$80,000	4,014,124	8,608	3,773,216	7,239	1,962,077	5,756	1,805,145	5,428
\$80,000 under \$90,000	3,408,705	7,281	3,133,089	6,367	1,738,884	5,692	1,586,722	5,217
\$90,000 under \$100,000	2,859,776	6,662	2,598,327	5,270	1,507,785	5,108	1,314,351	4,052
\$100,000 under \$125,000	4,843,566	11,934	4,627,851	11,215	2,781,388	11,512	2,609,540	10,371
\$125,000 under \$150,000	2,700,547	9,561	2,687,362	8,720	1,743,718	9,109	1,711,138	8,134
\$150,000 under \$175,000	1,698,745	7,194	1,704,974	6,601	1,172,019	7,125	1,173,416	6,328
\$175,000 under \$200,000	1,060,729	5,267	1,116,254	4,889	778,139	5,104	804,945	5,130
\$200,000 under \$300,000	1,916,127	13,163	2,134,862	13,269	1,477,081	15,384	1,620,298	14,941
\$300,000 under \$400,000	682,746	7,175	807,836	7,351	561,302	9,373	654,098	9,226
\$400,000 under \$500,000	346,643	5,020	421,612	5,234	295,912	6,073	356,421	6,107
\$500,000 under \$1,000,000	577,126	14,078	697,046	14,810	508,531	16,967	610,219	17,529
\$1,000,000 under \$1,500,000	148,607	7,402	173,774	7,396	135,761	8,818	158,193	8,989
\$1,500,000 under \$2,000,000	63,647	4,876	77,297	4,980	58,893	5,424	71,260	5,713
\$2,000,000 under \$5,000,000	98,086	13,487	108,518	13,639	90,849	15,016	100,746	15,242
\$5,000,000 under \$10,000,000	24,891	8,969	26,107	9,086	23,849	9,455	24,903	9,588
\$10,000,000 and over	15,906	27,880	16,068	27,814	15,505	28,715	15,666	28,724

Footnotes at end of table

**Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2006--Continued**

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

Size of income	Business or profession net income less loss				Sales of capital assets			
	2006 Adjusted Gross Income		1979 Income Concept		2006 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>All returns, total</b>	<b>21,656,409</b>	<b>281,527</b>	<b>21,656,409</b>	<b>281,527</b>	<b>26,668,205</b>	<b>779,462</b>	<b>26,668,205</b>	<b>779,462</b>
Under \$10,000	4,073,073	5,303	3,780,104	2,052	2,954,743	11,064	2,821,257	11,836
\$10,000 under \$20,000	3,345,918	25,527	3,320,152	22,983	2,014,522	2,807	1,942,310	2,824
\$20,000 under \$30,000	2,108,150	17,752	2,187,003	16,557	1,783,037	3,336	2,013,504	3,931
\$30,000 under \$40,000	1,765,939	14,711	1,854,413	13,846	1,672,552	4,028	1,925,400	5,085
\$40,000 under \$50,000	1,565,876	13,569	1,589,814	12,961	1,784,377	5,115	1,855,190	5,774
\$50,000 under \$60,000	1,378,831	12,313	1,364,025	11,513	1,725,580	5,813	1,693,647	6,672
\$60,000 under \$70,000	1,188,670	11,132	1,201,587	11,368	1,657,967	6,517	1,534,568	7,036
\$70,000 under \$80,000	1,034,837	11,290	1,035,951	11,054	1,627,355	8,116	1,507,055	8,306
\$80,000 under \$90,000	853,471	10,696	819,573	9,815	1,415,450	8,020	1,303,314	8,119
\$90,000 under \$100,000	704,380	10,776	614,289	8,137	1,254,442	8,350	1,079,662	6,209
\$100,000 under \$125,000	1,177,196	19,908	1,208,081	20,756	2,319,984	18,158	2,168,708	17,264
\$125,000 under \$150,000	674,100	16,336	673,098	14,968	1,522,190	17,317	1,501,450	16,859
\$150,000 under \$175,000	430,107	13,736	434,816	13,130	1,059,468	16,057	1,039,986	14,199
\$175,000 under \$200,000	270,743	10,921	298,274	11,478	723,985	13,794	741,018	13,267
\$200,000 under \$300,000	547,356	28,045	627,774	32,050	1,435,874	45,535	1,558,963	44,460
\$300,000 under \$400,000	189,644	13,761	229,073	17,029	568,002	29,054	645,737	28,648
\$400,000 under \$500,000	100,501	8,546	119,359	9,847	295,544	23,314	350,483	23,335
\$500,000 under \$1,000,000	156,591	15,866	193,158	19,083	518,804	74,779	607,749	75,392
\$1,000,000 under \$1,500,000	37,964	5,143	46,436	5,950	139,923	43,744	159,678	43,903
\$1,500,000 under \$2,000,000	16,159	2,728	18,885	2,968	60,155	30,412	72,992	30,593
\$2,000,000 under \$5,000,000	26,003	9,434	29,219	9,783	94,231	92,753	104,306	93,586
\$5,000,000 under \$10,000,000	6,508	1,771	6,892	1,904	24,317	68,260	25,368	68,820
\$10,000,000 and over	4,394	2,263	4,436	2,298	15,700	243,121	15,859	243,344
Size of income	Rents, royalties, and farm rental net income less loss				Partnership and S corporation net income less loss			
	2006 Adjusted Gross Income		1979 Income Concept		2006 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
<b>All returns, total</b>	<b>9,987,998</b>	<b>23,427</b>	<b>9,987,998</b>	<b>23,427</b>	<b>7,619,301</b>	<b>425,477</b>	<b>7,619,301</b>	<b>425,477</b>
Under \$10,000	954,035	-6,148	926,570	-6,680	617,160	-34,895	586,165	-35,009
\$10,000 under \$20,000	885,479	-322	849,413	-336	354,096	20	345,247	-13
\$20,000 under \$30,000	839,475	-879	918,821	-763	409,616	1,296	416,772	920
\$30,000 under \$40,000	790,576	-961	866,371	-639	398,754	2,234	409,053	1,748
\$40,000 under \$50,000	745,500	-959	768,234	-442	443,341	2,249	460,594	2,039
\$50,000 under \$60,000	694,108	-308	690,285	-356	416,279	3,390	437,952	3,392
\$60,000 under \$70,000	682,318	-479	645,632	-219	405,906	3,406	405,715	3,224
\$70,000 under \$80,000	659,758	-384	632,517	-728	399,454	4,407	380,092	4,098
\$80,000 under \$90,000	568,425	36	512,998	153	381,357	4,333	341,795	3,886
\$90,000 under \$100,000	477,000	286	425,911	810	317,808	4,299	305,560	4,313
\$100,000 under \$125,000	816,640	1,107	781,505	698	643,974	11,588	629,319	10,734
\$125,000 under \$150,000	498,180	2,263	471,800	2,334	447,194	10,300	429,023	9,795
\$150,000 under \$175,000	253,179	2,174	253,563	1,520	346,482	11,060	326,512	9,467
\$175,000 under \$200,000	175,464	1,565	193,625	2,069	260,608	9,980	264,684	9,575
\$200,000 under \$300,000	393,567	4,928	418,418	4,419	661,645	36,535	680,607	35,806
\$300,000 under \$400,000	161,834	2,715	186,858	2,550	307,932	27,449	329,576	27,090
\$400,000 under \$500,000	88,749	2,187	106,256	2,246	182,111	22,570	198,303	23,223
\$500,000 under \$1,000,000	166,768	5,695	188,894	5,733	356,985	73,457	384,228	75,139
\$1,000,000 under \$1,500,000	50,944	2,454	57,030	2,467	106,507	39,782	115,109	40,544
\$1,500,000 under \$2,000,000	24,410	1,487	27,674	1,537	48,403	25,335	53,935	26,358
\$2,000,000 under \$5,000,000	40,716	3,254	44,185	3,298	77,745	65,431	82,168	66,810
\$5,000,000 under \$10,000,000	12,046	1,469	12,553	1,497	21,442	33,815	22,265	34,487
\$10,000,000 and over	8,829	2,248	8,885	2,262	14,503	67,434	14,627	67,852

Footnotes at end of table

**Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2006--Continued**

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

Size of income	Nondeductible passive losses				Estate and trust net income less loss			
	2006 Adjusted Gross Income		1979 Income Concept		2006 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>All returns, total</b>	<b>1,891,387</b>	<b>33,824</b>	<b>1,891,387</b>	<b>33,824</b>	<b>595,604</b>	<b>17,183</b>	<b>595,604</b>	<b>17,183</b>
Under \$10,000	150,104	4,512	203,675	11,560	47,973	-284	46,411	-288
\$10,000 under \$20,000	60,091	1,012	66,012	630	35,064	173	33,594	156
\$20,000 under \$30,000	69,377	1,137	77,450	992	28,208	171	39,218	220
\$30,000 under \$40,000	71,150	655	78,234	696	33,852	162	33,923	194
\$40,000 under \$50,000	67,308	666	62,855	527	30,019	195	31,506	277
\$50,000 under \$60,000	73,173	829	68,884	563	31,938	272	35,013	237
\$60,000 under \$70,000	65,328	574	67,625	570	33,992	301	31,570	380
\$70,000 under \$80,000	83,234	839	64,573	580	27,558	374	29,183	374
\$80,000 under \$90,000	59,204	835	46,530	404	26,429	301	24,603	263
\$90,000 under \$100,000	52,356	544	55,590	635	28,808	279	18,305	227
\$100,000 under \$125,000	142,473	1,931	146,983	1,525	49,532	648	52,612	632
\$125,000 under \$150,000	140,087	2,466	148,975	1,812	41,186	732	35,098	643
\$150,000 under \$175,000	179,853	2,360	145,264	1,405	31,807	478	28,294	476
\$175,000 under \$200,000	120,587	2,200	106,449	1,183	20,633	532	17,464	490
\$200,000 under \$300,000	242,044	3,458	222,126	2,367	42,992	1,436	46,061	1,298
\$300,000 under \$400,000	93,267	1,457	94,509	1,404	21,865	757	22,902	778
\$400,000 under \$500,000	51,946	1,005	54,044	807	14,088	561	15,165	654
\$500,000 under \$1,000,000	97,674	2,534	105,262	2,061	23,691	1,743	26,721	1,750
\$1,000,000 under \$1,500,000	28,009	900	29,356	740	8,422	1,127	9,242	1,105
\$1,500,000 under \$2,000,000	12,545	541	13,589	470	4,180	711	4,883	760
\$2,000,000 under \$5,000,000	21,481	1,273	23,157	1,073	8,038	1,943	8,427	1,947
\$5,000,000 under \$10,000,000	5,917	670	6,116	601	2,837	1,384	2,913	1,401
\$10,000,000 and over	4,178	1,425	4,126	1,220	2,491	3,189	2,497	3,209
Size of income	Pensions and annuities in AGI [1]		Pensions and annuities [1]		Total statutory adjustments			
	2006 Adjusted Gross Income		1979 Income Concept		2006 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
<b>All returns, total</b>	<b>28,176,513</b>	<b>575,160</b>	<b>30,717,104</b>	<b>946,335</b>	<b>33,980,524</b>	<b>113,845</b>	<b>17,245,795</b>	<b>87,876</b>
Under \$10,000	2,444,711	13,232	2,261,393	13,260	4,318,488	6,137	309,986	2,990
\$10,000 under \$20,000	4,158,856	40,403	4,193,391	41,443	4,159,929	5,916	786,092	5,323
\$20,000 under \$30,000	3,291,742	43,313	3,949,738	56,518	3,422,825	6,260	1,326,459	7,537
\$30,000 under \$40,000	2,794,978	43,127	3,403,466	60,057	3,120,636	6,107	1,646,551	8,402
\$40,000 under \$50,000	2,433,009	44,204	2,718,361	57,320	2,868,416	6,545	1,709,703	7,894
\$50,000 under \$60,000	2,193,026	44,584	2,203,878	49,717	2,537,807	5,991	1,728,228	7,490
\$60,000 under \$70,000	2,005,237	45,099	1,879,072	46,866	2,109,181	5,413	1,549,465	6,678
\$70,000 under \$80,000	1,687,078	40,700	1,614,160	43,590	1,831,336	4,936	1,396,126	5,694
\$80,000 under \$90,000	1,393,495	38,739	1,317,332	38,622	1,566,692	4,667	1,247,570	5,183
\$90,000 under \$100,000	1,130,211	31,582	1,073,996	32,590	1,385,118	4,549	1,033,560	4,086
\$100,000 under \$125,000	1,752,628	56,754	1,834,295	65,857	2,489,086	10,085	1,810,742	8,030
\$125,000 under \$150,000	940,656	37,389	1,106,304	52,364	1,330,531	6,527	910,282	4,225
\$150,000 under \$175,000	557,847	23,242	709,080	37,253	684,821	4,949	535,202	2,850
\$175,000 under \$200,000	341,885	14,896	502,126	33,119	387,853	3,526	336,119	1,865
\$200,000 under \$300,000	566,717	28,802	952,424	83,374	797,158	9,401	522,723	3,858
\$300,000 under \$400,000	185,953	10,514	363,130	47,812	303,042	5,055	165,352	1,603
\$400,000 under \$500,000	81,261	4,406	185,443	33,759	167,063	3,262	77,488	812
\$500,000 under \$1,000,000	136,018	7,911	294,807	71,953	298,496	6,878	108,347	1,675
\$1,000,000 under \$1,500,000	34,425	2,147	69,452	26,831	81,600	2,231	21,902	508
\$1,500,000 under \$2,000,000	14,915	1,038	32,719	19,784	36,587	1,161	8,737	236
\$2,000,000 under \$5,000,000	22,454	1,819	39,054	24,897	58,180	2,196	11,352	481
\$5,000,000 under \$10,000,000	5,652	613	8,468	5,981	15,304	809	2,538	232
\$10,000,000 and over	3,758	645	5,016	3,369	10,376	1,246	1,269	223

Footnotes at end of table

**Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2006--Continued**

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

Size of income	Total itemized deductions				Taxable income			
	2006 Adjusted Gross Income		1979 Income Concept		2006 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>All returns, total</b>	<b>49,123,555</b>	<b>1,229,237</b>	<b>49,099,251</b>	<b>1,173,295</b>	<b>106,667,402</b>	<b>5,579,145</b>	<b>106,667,402</b>	<b>5,579,145</b>
Under \$10,000	922,978	13,933	974,212	13,996	4,812,195	7,987	4,797,813	9,297
\$10,000 under \$20,000	2,306,005	34,215	2,487,320	32,523	14,590,659	81,561	14,642,214	82,888
\$20,000 under \$30,000	3,358,387	48,571	3,743,337	50,611	17,082,754	196,552	17,656,602	208,727
\$30,000 under \$40,000	4,363,179	65,218	4,600,273	64,527	13,733,631	265,074	14,255,046	289,398
\$40,000 under \$50,000	4,546,362	71,839	4,571,173	68,205	10,511,657	284,972	10,600,232	303,539
\$50,000 under \$60,000	4,512,370	77,818	4,411,906	72,819	8,655,927	299,265	8,417,956	303,513
\$60,000 under \$70,000	4,230,494	78,351	3,975,108	69,996	6,972,897	295,448	6,570,876	286,624
\$70,000 under \$80,000	3,966,402	78,355	3,711,748	70,409	5,832,236	293,506	5,463,195	279,632
\$80,000 under \$90,000	3,491,422	72,024	3,246,848	64,523	4,684,616	273,253	4,350,620	254,501
\$90,000 under \$100,000	2,916,231	64,954	2,649,064	55,644	3,665,857	242,662	3,354,600	222,641
\$100,000 under \$125,000	5,040,862	124,995	4,809,323	113,423	5,898,229	468,332	5,662,854	443,252
\$125,000 under \$150,000	2,793,613	80,097	2,759,380	75,094	3,117,109	315,050	3,097,027	302,932
\$150,000 under \$175,000	1,738,700	56,237	1,715,747	52,221	1,893,363	230,910	1,894,637	220,520
\$175,000 under \$200,000	1,082,756	38,016	1,108,380	36,985	1,158,475	166,942	1,226,274	164,620
\$200,000 under \$300,000	1,947,901	82,288	2,115,710	82,678	2,049,784	392,308	2,288,216	395,927
\$300,000 under \$400,000	676,401	37,162	780,840	38,569	710,797	204,491	844,070	211,686
\$400,000 under \$500,000	337,936	22,306	399,564	23,410	355,631	135,058	432,809	140,107
\$500,000 under \$1,000,000	552,797	49,649	653,971	52,342	588,218	348,056	709,667	363,964
\$1,000,000 under \$1,500,000	142,284	20,078	165,343	20,889	150,188	161,556	175,132	166,195
\$1,500,000 under \$2,000,000	61,068	11,936	73,507	12,427	63,844	98,152	76,484	102,319
\$2,000,000 under \$5,000,000	95,326	30,052	105,204	30,756	98,492	265,082	108,849	270,499
\$5,000,000 under \$10,000,000	24,348	17,654	25,405	17,811	24,914	153,833	26,133	156,321
\$10,000,000 and over	15,735	53,490	15,889	53,437	15,931	399,093	16,094	400,043
Size of income	Total tax credits				Total income tax			
	2006 Adjusted Gross Income		1979 Income Concept		2006 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
<b>All returns, total</b>	<b>46,091,502</b>	<b>58,939</b>	<b>46,091,502</b>	<b>58,939</b>	<b>92,740,927</b>	<b>1,023,920</b>	<b>92,740,927</b>	<b>1,023,920</b>
Under \$10,000	813,403	55	774,192	62	4,231,224	924	4,259,870	1,150
\$10,000 under \$20,000	4,897,990	1,374	4,947,895	1,412	11,496,426	7,132	11,496,998	7,260
\$20,000 under \$30,000	7,860,566	5,225	7,904,309	5,231	11,630,302	17,898	12,275,746	19,332
\$30,000 under \$40,000	5,849,213	5,688	6,062,000	5,826	11,156,227	27,293	11,621,410	30,494
\$40,000 under \$50,000	4,699,854	5,611	4,613,982	5,527	9,329,664	32,510	9,436,991	35,468
\$50,000 under \$60,000	3,660,996	5,394	3,677,626	5,370	8,078,633	36,989	7,856,837	37,860
\$60,000 under \$70,000	3,241,445	5,094	3,162,848	4,994	6,734,304	38,015	6,337,130	36,905
\$70,000 under \$80,000	2,939,293	4,834	2,818,562	4,671	5,710,311	38,353	5,343,526	36,849
\$80,000 under \$90,000	2,465,438	4,175	2,366,523	4,020	4,636,829	36,730	4,288,327	34,373
\$90,000 under \$100,000	1,994,524	3,279	1,867,676	3,070	3,638,992	34,376	3,329,496	31,990
\$100,000 under \$125,000	3,151,787	4,491	3,071,352	4,407	5,880,912	74,242	5,632,407	70,124
\$125,000 under \$150,000	1,405,671	1,257	1,422,839	1,326	3,111,490	56,666	3,078,993	54,177
\$150,000 under \$175,000	740,196	541	754,099	558	1,890,588	44,352	1,888,820	42,199
\$175,000 under \$200,000	460,323	333	487,002	386	1,158,392	34,121	1,224,877	33,223
\$200,000 under \$300,000	833,061	984	925,014	1,064	2,048,654	88,904	2,284,659	87,993
\$300,000 under \$400,000	315,069	798	366,886	819	710,871	52,060	840,980	52,698
\$400,000 under \$500,000	179,027	547	205,630	659	355,719	36,076	432,022	36,528
\$500,000 under \$1,000,000	342,863	1,745	393,311	1,862	588,046	94,214	709,200	97,561
\$1,000,000 under \$1,500,000	96,453	942	109,597	1,006	150,100	44,125	175,043	45,206
\$1,500,000 under \$2,000,000	43,087	629	50,993	634	63,863	26,721	76,488	27,876
\$2,000,000 under \$5,000,000	69,452	1,821	76,385	1,891	98,525	71,647	108,872	73,098
\$5,000,000 under \$10,000,000	18,816	1,039	19,690	1,057	24,924	39,557	26,142	40,274
\$10,000,000 and over	12,972	3,084	13,090	3,087	15,929	91,014	16,093	91,282

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

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



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 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 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 roll-overs 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 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. 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 2006 using AGI and the 1979 Income Concept, classified by size of 2006 income.

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 2006, 1979 Concept income was 3.0 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$371.2 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, increased 8.6 percent for 2006; income for the \$200,000 and above group increased 16.8 percent. Total income tax for all returns increased 9.5 percent in 2006 after an increase of 12.4 percent in 2005; and total income tax reported for the \$200,000 and above income group increased 13.7 percent for 2005, down significantly from the

23.3 percent increase for 2005. The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 2005 are shown in Figure 4.

For the population as a whole, average tax rates for 2006 (based on the 1979 Income Concept) were 0.1 percentage point higher than those for 2005. Between 1986 and 2006, the average tax rates declined in all income categories except below \$10,000. For the first time, the \$1,000,000 or more income category showed a decrease in average tax rates between 1986 and 2006 of 0.1 percentage point. Although the average tax rate for 2006 was calculated using a lower maximum marginal tax rate of 35.0 percent 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).



**Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-2005**

Size of 2005 AGI	Total income tax as a percentage of adjusted gross income																				
	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
<b>All returns, total.....</b>	<b>14.8</b>	<b>13.3</b>	<b>13.4</b>	<b>13.3</b>	<b>13.1</b>	<b>12.9</b>	<b>13.1</b>	<b>13.5</b>	<b>13.7</b>	<b>14.0</b>	<b>14.5</b>	<b>14.7</b>	<b>14.6</b>	<b>15.0</b>	<b>15.4</b>	<b>14.4</b>	<b>13.2</b>	<b>12.1</b>	<b>12.3</b>	<b>12.6</b>	<b>12.7</b>
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	2.1	2.4	2.5	3.3
\$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	2.4	2.3	2.2	2.1
\$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	4.2	4.1	4.0	3.9
\$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	6.1	5.8	5.6	5.5
\$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	7.4	7.2	6.9	6.8
\$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	8.5	8.1	7.8	7.7
\$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	9.0	8.5	8.4	8.4
\$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	9.4	9.0	8.8	8.7
\$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	10.1	9.5	9.4	9.2
\$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	11.0	10.5	10.1	9.9
\$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	12.4	12.0	11.5	11.3
\$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	14.2	13.7	13.4	13.3
\$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	15.4	15.1	14.8	14.5
\$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	16.8	16.4	16.2	15.8
\$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	19.2	18.9	18.6	18.1
\$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	22.4	22.1	21.6	21.3
\$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	23.8	23.2	22.9	22.8
\$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	24.9	24.3	23.8	23.6
\$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	24.8	23.4	23.0	22.5

  

Size of 2005 Income	Total income tax as a percentage of 1979 Income Concept																				
	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
<b>All returns, total.....</b>	<b>13.3</b>	<b>13.1</b>	<b>13.3</b>	<b>13.2</b>	<b>13.0</b>	<b>12.7</b>	<b>12.8</b>	<b>13.3</b>	<b>13.5</b>	<b>13.8</b>	<b>14.3</b>	<b>14.5</b>	<b>14.2</b>	<b>14.6</b>	<b>15.0</b>	<b>14.1</b>	<b>12.9</b>	<b>11.8</b>	<b>12.0</b>	<b>12.3</b>	<b>12.4</b>
Under \$10,000.....	4.9	4.2	4.4	4.3	4.3	4.0	3.5	3.2	3.2	3.1	3.2	3.4	3.1	3.2	3.6	2.9	3.0	2.8	3.0	3.7	6.1
\$10,000 under \$20,000.....	7.6	6.7	6.5	6.4	6.1	5.5	5.1	4.8	4.8	4.7	4.6	4.4	4.2	4.1	4.0	3.4	2.6	2.4	2.3	2.2	2.1
\$20,000 under \$30,000.....	10.0	9.3	9.3	9.3	9.1	8.7	8.3	8.2	8.1	7.9	7.8	7.6	6.9	6.8	6.6	6.1	4.8	4.4	4.2	4.1	4.0
\$30,000 under \$40,000.....	11.6	10.7	10.7	10.9	10.7	10.5	10.2	10.2	10.1	10.1	10.0	9.8	9.1	8.9	9.0	8.4	7.1	6.5	6.2	6.0	5.9
\$40,000 under \$50,000.....	12.6	11.7	11.7	11.5	11.5	11.1	10.9	10.8	11.0	11.0	11.1	11.0	10.3	10.1	10.2	9.9	8.5	7.8	7.6	7.4	7.3
\$50,000 under \$60,000.....	13.8	13.4	13.2	12.9	12.5	12.0	11.6	11.6	11.6	11.6	11.6	11.5	11.0	10.9	10.9	10.6	9.5	8.7	8.4	8.1	8.1
\$60,000 under \$70,000.....	14.9	15.0	14.5	14.2	13.8	13.2	12.9	12.7	12.7	12.5	12.5	12.4	11.4	11.4	11.5	11.1	9.8	9.1	8.7	8.7	8.6
\$70,000 under \$80,000.....	15.8	16.2	15.4	15.2	14.6	14.2	13.7	13.7	13.6	13.6	13.5	13.3	12.6	12.4	12.3	11.8	10.8	9.5	9.1	9.0	8.9
\$80,000 under \$90,000.....	16.7	17.5	16.1	16.2	15.5	15.1	14.6	14.7	14.6	14.4	14.5	14.2	13.3	13.4	13.4	12.9	11.5	10.1	9.6	9.4	9.2
\$90,000 under \$100,000.....	16.8	18.1	17.1	16.8	16.1	15.5	15.2	15.3	15.4	15.5	15.2	15.2	14.5	14.0	14.2	13.6	12.7	11.0	10.4	10.1	10.0
\$100,000 under \$125,000....	18.3	19.3	18.0	17.7	16.9	16.6	16.2	16.3	16.3	16.2	16.1	16.0	15.2	15.4	15.4	14.9	13.8	12.0	11.7	11.3	11.1
\$125,000 under \$150,000....	19.0	20.6	19.6	18.8	18.0	17.3	17.2	17.7	17.4	17.4	17.3	16.7	16.6	16.6	16.6	16.2	15.2	13.6	13.0	12.8	12.7
\$150,000 under \$175,000....	19.3	21.2	20.6	20.0	19.1	18.3	17.8	18.0	18.5	18.1	18.4	18.2	17.1	17.5	17.5	17.0	15.9	14.3	14.1	13.8	13.7
\$175,000 under \$200,000....	20.3	22.5	21.6	20.7	20.0	18.6	19.0	19.1	19.4	19.2	18.9	18.8	18.1	18.4	18.0	17.8	16.8	15.3	14.9	15.0	14.5
\$200,000 under \$300,000....	22.6	23.8	22.3	21.5	21.4	20.5	20.2	21.4	21.5	21.5	21.3	20.4	19.4	19.9	20.2	19.5	18.5	17.1	17.0	16.4	15.9
\$300,000 under \$400,000....	22.6	24.5	22.6	21.9	21.5	21.6	21.6	23.5	23.7	23.7	23.1	24.0	21.5	21.3	21.7	21.3	20.5	19.2	18.9	18.4	18.1
\$400,000 under \$500,000....	23.4	26.5	23.2	22.7	22.3	23.0	21.4	25.4	24.8	25.1	25.0	24.3	22.6	23.2	21.5	22.2	21.8	20.2	19.7	19.5	18.8
\$500,000 under \$1,000,000.	23.7	26.7	23.5	22.0	21.7	23.5	22.6	26.3	26.1	26.7	27.1	26.1	24.3	24.0	24.3	24.2	23.7	21.7	20.7	21.0	20.2
\$1,000,000 or more.....	21.4	26.8	24.5	23.2	23.2	25.2	26.1	29.5	30.1	30.4	29.8	27.5	26.2	26.1	26.0	27.0	26.7	23.4	22.3	21.8	21.3

















# Section 3

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*Tony Hall, Lori Hentz and Michael Parisi were responsible for programming the Basic Tables. Table 1.4CV, 2.1CV, and 3.3CV were programmed by Valerie Testa. Review of tables was performed by Michael Parisi and Justin Bryan.*

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**Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status**

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

Size of adjusted gross income	All returns															
	Number of returns		Adjusted gross income less deficit		Exemption amount		Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)			
<b>All returns, total</b>	<b>138,394,754</b>	<b>8,030,842,945</b>	<b>891,911,609</b>	<b>49,123,555</b>	<b>1,229,237,288</b>	<b>86,583,732</b>	<b>607,464,186</b>	<b>106,667,402</b>	<b>5,579,145,443</b>	<b>92,740,927</b>	<b>1,023,916,399</b>	<b>92,740,927</b>	<b>1,023,920,139</b>			
No adjusted gross income	2,675,594	-91,196,610	13,701,043	--	--	--	--	--	--	6,301	181,211	6,301	181,211			
\$1 under \$5,000	11,633,370	31,004,475	30,992,750	345,274	5,468,507	11,287,057	51,670,150	880,556	964,764	856,788	88,684	856,788	88,684			
\$5,000 under \$10,000	11,786,747	87,992,646	48,679,895	577,704	8,464,825	11,207,720	68,845,027	3,931,639	7,022,667	3,368,135	654,390	3,368,135	654,390			
\$10,000 under \$15,000	11,711,680	146,357,710	64,289,348	1,029,474	15,044,424	10,682,206	71,356,540	6,631,856	27,161,757	5,775,871	2,373,130	5,775,871	2,373,130			
\$15,000 under \$20,000	10,937,694	191,038,094	64,891,816	1,276,531	19,170,566	9,661,065	67,360,733	7,958,803	54,399,481	5,720,555	4,759,278	5,720,555	4,759,278			
\$20,000 under \$25,000	9,912,261	222,862,623	62,615,725	1,536,608	21,996,060	8,375,654	59,646,185	8,830,458	84,959,346	5,853,087	7,501,691	5,853,087	7,501,691			
\$25,000 under \$30,000	8,749,761	240,252,128	56,170,790	1,821,779	26,575,063	6,927,002	49,866,813	8,252,297	111,592,271	5,777,215	10,396,566	5,777,215	10,396,566			
\$30,000 under \$40,000	14,151,824	492,158,138	92,969,386	4,363,179	65,217,946	9,784,646	72,889,698	13,733,631	285,074,215	11,156,227	27,293,090	11,156,227	27,293,090			
\$40,000 under \$50,000	10,687,193	478,795,699	74,720,994	4,546,362	71,839,198	6,140,831	49,279,206	10,511,657	284,972,064	9,329,664	32,509,507	9,329,664	32,509,507			
\$50,000 under \$75,000	18,854,917	1,158,386,347	147,796,871	10,818,922	196,833,604	8,032,741	71,896,979	18,708,802	743,767,518	17,817,863	94,443,384	17,817,863	94,443,384			
\$75,000 under \$100,000	11,140,408	960,841,319	98,728,598	8,297,996	174,668,813	2,842,375	28,144,230	11,102,730	660,346,861	10,981,207	90,019,371	10,981,207	90,019,371			
\$100,000 under \$200,000	12,088,423	1,606,322,715	112,610,244	10,655,930	299,344,593	1,431,428	14,455,415	12,067,176	1,191,233,605	12,041,382	209,381,101	12,041,382	209,381,101			
\$200,000 under \$500,000	3,121,485	895,151,023	20,812,455	2,962,237	141,755,680	159,232	1,551,488	3,116,212	731,857,821	3,115,243	177,041,085	3,115,244	177,041,086			
\$500,000 under \$1,000,000	589,306	399,608,986	1,852,070	552,797	49,648,717	36,460	352,573	588,218	348,055,997	588,046	94,213,951	588,046	94,213,951			
\$1,000,000 under \$1,500,000	150,431	182,043,576	465,721	142,284	20,077,961	8,145	79,967	150,188	161,556,432	150,100	44,125,182	150,100	44,125,224			
\$1,500,000 under \$2,000,000	64,007	110,211,789	195,296	61,068	11,936,247	2,928	28,971	63,844	98,151,682	63,863	26,720,695	63,863	26,721,295			
\$2,000,000 under \$5,000,000	98,724	295,129,497	294,709	95,326	30,061,854	3,396	32,294	98,492	285,082,448	98,525	71,645,509	98,525	71,647,095			
\$5,000,000 under \$10,000,000	24,975	171,407,703	75,710	24,348	17,653,722	627	5,894	24,914	153,893,151	24,924	39,556,521	24,924	39,556,521			
\$10,000,000 or more	15,956	452,475,087	48,187	15,735	53,489,509	219	2,022	15,931	399,093,365	15,929	91,012,054	15,929	91,013,554			
<b>Taxable returns, total</b>	<b>92,740,927</b>	<b>7,439,473,161</b>	<b>559,830,041</b>	<b>42,402,082</b>	<b>1,073,985,426</b>	<b>50,322,469</b>	<b>353,069,111</b>	<b>92,713,707</b>	<b>5,460,467,126</b>	<b>92,740,926</b>	<b>1,023,916,399</b>	<b>92,740,927</b>	<b>1,023,920,139</b>			
No adjusted gross income	6,301	-5,987,541	42,964	--	--	--	--	--	--	6,301	181,211	6,301	181,211			
\$1 under \$5,000	856,788	2,257,448	* 8,306	6,158	13,637	850,630	1,283,821	856,524	959,903	856,788	88,684	856,788	88,684			
\$5,000 under \$10,000	3,368,135	25,495,646	2,286,609	26,257	93,580	3,341,240	16,534,815	3,366,091	6,593,825	3,368,135	654,390	3,368,135	654,390			
\$10,000 under \$15,000	5,775,871	72,134,324	15,998,745	275,037	2,087,265	5,500,835	29,271,515	5,774,668	24,791,811	5,775,871	2,373,130	5,775,871	2,373,130			
\$15,000 under \$20,000	5,720,555	100,369,887	19,646,421	524,163	4,683,478	5,196,297	29,954,091	5,718,790	46,091,775	5,720,555	4,759,278	5,720,555	4,759,278			
\$20,000 under \$25,000	5,853,087	131,704,447	23,466,929	825,885	8,590,341	5,027,202	32,232,243	5,852,412	67,420,436	5,853,087	7,501,691	5,853,087	7,501,691			
\$25,000 under \$30,000	5,777,215	159,017,821	24,731,792	1,125,404	12,647,336	4,650,831	30,474,024	5,777,020	91,166,552	5,777,215	10,396,566	5,777,215	10,396,566			
\$30,000 under \$40,000	11,156,227	369,433,125	55,205,533	3,266,548	41,131,313	7,885,680	55,335,913	11,155,559	237,763,671	11,156,227	27,293,090	11,156,227	27,293,090			
\$40,000 under \$50,000	9,329,664	418,586,587	55,116,559	3,770,537	52,740,328	5,559,127	43,511,156	9,329,077	267,238,142	9,329,664	32,509,507	9,329,664	32,509,507			
\$50,000 under \$75,000	17,817,863	1,097,416,752	131,415,083	9,976,544	169,793,195	7,838,066	69,935,207	17,814,551	726,336,744	17,817,863	94,443,384	17,817,863	94,443,384			
\$75,000 under \$100,000	10,981,207	947,433,910	96,192,421	8,147,439	166,368,784	2,833,732	28,058,378	10,979,416	656,902,758	10,981,207	90,019,371	10,981,207	90,019,371			
\$100,000 under \$200,000	12,041,382	1,600,506,040	112,013,383	10,610,868	294,319,827	1,429,475	14,438,857	12,036,255	1,180,048,005	12,041,382	209,381,101	12,041,382	209,381,101			
\$200,000 under \$500,000	3,115,244	893,337,094	20,778,439	2,957,262	140,429,335	157,969	1,540,758	3,112,958	731,077,382	3,115,243	177,041,085	3,115,244	177,041,086			
\$500,000 under \$1,000,000	588,046	398,745,041	1,849,018	551,845	49,119,305	36,196	350,288	587,466	347,608,241	588,046	94,213,951	588,046	94,213,951			
\$1,000,000 or more	353,341	1,209,022,580	1,077,839	338,135	131,967,702	15,190	148,045	352,918	1,076,467,881	353,341	273,059,961	353,341	273,063,689			
<b>Nontaxable returns, total</b>	<b>45,653,826</b>	<b>591,369,784</b>	<b>332,081,568</b>	<b>6,721,474</b>	<b>155,251,862</b>	<b>36,261,263</b>	<b>254,395,075</b>	<b>13,953,695</b>	<b>118,678,317</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>			

Footnotes at end of table



**Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued**  
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of married persons filing jointly												Total income tax	
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Number of returns	Amount	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)		
<b>All returns, total</b>	<b>53,294,930</b>	<b>5,346,722,611</b>	<b>523,672,914</b>	<b>859,077,233</b>	<b>23,562,712</b>	<b>252,563,763</b>	<b>45,342,924</b>	<b>3,846,569,779</b>	<b>40,551,555</b>	<b>733,816,730</b>	<b>40,551,555</b>	<b>733,818,888</b>		
No adjusted gross income	797,892	-57,335,082	7,178,755	--	--	--	--	--	2,657	108,400	2,657	108,400		
\$1 under \$5,000	742,980	1,955,777	6,524,767	87,501	655,479	7,178,480	--	--	* 261	* 1,245	* 261	* 1,245		
\$5,000 under \$10,000	1,181,314	9,143,031	10,678,690	151,687	1,029,628	11,261,233	--	--	* 1,023	* 1,738	* 1,023	* 1,738		
\$10,000 under \$15,000	1,731,597	21,925,615	16,632,662	225,476	4,749,533	16,472,937	--	--	* 1,058	* 864	* 1,058	* 864		
\$15,000 under \$20,000	2,191,926	38,534,628	21,055,865	334,553	6,556,546	20,253,464	410,324	502,299	364,714	45,712	364,714	45,712		
\$20,000 under \$25,000	2,289,462	51,545,637	22,371,633	437,856	8,187,282	19,997,783	1,483,758	5,507,557	991,346	392,681	991,346	392,681		
\$25,000 under \$30,000	2,214,262	60,889,359	22,034,232	477,392	9,302,903	18,615,453	1,851,583	13,451,083	1,020,444	818,671	1,020,444	818,671		
\$30,000 under \$40,000	4,430,880	155,191,042	45,098,225	1,252,491	24,251,855	33,841,039	4,140,722	54,854,282	2,630,643	3,686,985	2,630,643	3,686,985		
\$40,000 under \$50,000	4,349,177	195,870,735	44,471,998	1,582,623	30,115,034	29,280,764	4,233,670	93,330,983	3,283,227	7,479,399	3,283,227	7,479,399		
\$50,000 under \$75,000	11,115,519	692,357,267	112,540,080	5,889,835	114,977,669	55,315,855	11,018,519	410,590,825	10,194,158	41,652,349	10,194,158	41,652,349		
\$75,000 under \$100,000	8,638,586	747,376,711	87,780,645	6,266,135	134,220,545	25,385,117	8,612,366	500,735,380	8,496,260	60,497,999	8,496,260	60,497,999		
\$100,000 under \$200,000	10,173,366	1,355,011,527	104,692,369	8,952,560	254,540,643	13,221,724	10,158,455	993,421,817	10,133,172	167,569,483	10,133,172	167,569,483		
\$200,000 under \$500,000	2,646,577	758,050,599	19,881,198	2,525,334	120,202,982	121,243	2,643,396	617,158,429	2,642,420	148,390,523	2,642,420	148,390,523		
\$500,000 under \$1,000,000	498,556	337,863,545	1,731,785	470,132	41,745,837	28,381	305,529	294,283,651	497,749	80,207,974	497,749	80,207,974		
\$1,000,000 under \$1,500,000	125,990	152,380,159	433,753	119,382	16,686,058	6,607	70,921	135,275,241	125,784	37,344,755	125,784	37,344,798		
\$1,500,000 under \$2,000,000	53,188	91,588,423	181,070	50,855	9,777,242	2,333	25,435	81,666,991	53,101	22,390,918	53,101	22,381,517		
\$2,000,000 under \$5,000,000	80,316	239,805,781	271,695	77,759	24,179,078	2,557	27,425	215,566,284	80,183	58,580,821	80,183	58,580,836		
\$5,000,000 under \$10,000,000	20,494	140,503,966	69,648	20,018	14,093,993	477	5,093	126,461,209	20,467	32,721,487	20,467	32,721,487		
\$10,000,000 or more	12,849	354,063,890	43,843	12,694	40,398,245	155	1,665	313,763,746	12,828	71,934,726	12,828	71,936,227		
<b>Taxable returns, total</b>	<b>40,551,555</b>	<b>5,089,627,143</b>	<b>372,985,451</b>	<b>25,420,399</b>	<b>767,871,666</b>	<b>15,128,499</b>	<b>162,672,990</b>	<b>3,791,078,320</b>	<b>40,551,555</b>	<b>733,816,730</b>	<b>40,551,555</b>	<b>733,818,888</b>		
No adjusted gross income	2,657	-3,661,017	24,425	--	--	--	--	--	2,657	108,400	2,657	108,400		
\$1 under \$5,000	* 261	* 674	* 2,868	* 252	* 5,798	* 9	* 98	--	* 261	* 1,245	* 261	* 1,245		
\$5,000 under \$10,000	* 1,023	* 7,986	* 6,831	* 3	* 53	** 1,021	** 12,527	--	* 1,023	* 1,738	* 1,023	* 1,738		
\$10,000 under \$15,000	* 1,058	* 15,417	* 6,979	* 1,057	* 16,225	**	**	--	* 1,058	* 864	* 1,058	* 864		
\$15,000 under \$20,000	364,714	6,845,373	2,407,014	5,068	59,523	359,645	3,938,811	443,171	364,714	45,712	364,714	45,712		
\$20,000 under \$25,000	991,346	22,358,142	6,657,226	113,477	1,533,754	877,870	9,911,442	4,259,154	991,346	392,681	991,346	392,681		
\$25,000 under \$30,000	1,020,444	28,105,682	6,942,055	167,993	2,537,635	852,451	9,497,454	9,130,222	1,020,444	818,671	1,020,444	818,671		
\$30,000 under \$40,000	2,630,643	92,800,174	19,689,466	644,378	10,435,061	1,986,265	21,542,712	41,133,846	2,630,643	3,686,985	2,630,643	3,686,985		
\$40,000 under \$50,000	3,283,227	148,479,599	27,926,096	1,020,857	17,204,514	2,262,370	24,084,564	79,283,531	3,283,227	7,479,399	3,283,227	7,479,399		
\$50,000 under \$75,000	10,194,158	638,174,621	97,234,520	5,150,120	93,085,136	5,044,038	53,443,540	394,425,558	10,194,158	41,652,349	10,194,158	41,652,349		
\$75,000 under \$100,000	8,496,260	735,412,345	85,356,764	6,131,796	127,385,198	2,364,464	25,282,821	497,467,831	8,496,260	60,497,999	8,496,260	60,497,999		
\$100,000 under \$200,000	10,133,172	1,350,083,999	104,121,852	8,913,557	250,515,866	1,219,615	13,209,490	982,461,174	10,133,172	167,569,483	10,133,172	167,569,483		
\$200,000 under \$500,000	2,642,480	756,858,023	19,851,421	2,521,998	119,308,037	120,482	1,315,982	616,655,967	2,642,480	148,390,523	2,642,480	148,390,523		
\$500,000 under \$1,000,000	497,749	337,309,069	1,729,335	469,526	41,403,762	28,223	303,871	293,989,648	497,749	80,207,974	497,749	80,207,974		
\$1,000,000 or more	292,364	976,837,056	998,597	280,317	104,381,104	12,046	129,677	871,828,217	292,363	222,962,707	292,363	222,964,865		
<b>Nontaxable returns, total</b>	<b>12,743,375</b>	<b>257,095,468</b>	<b>150,717,464</b>	<b>3,513,883</b>	<b>91,205,566</b>	<b>8,434,213</b>	<b>89,890,773</b>	<b>55,491,458</b>	--	--	--	--		

Footnotes at end of table

**Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued**  
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of married persons filing separately												
	Number of returns (27)	Adjusted gross income less deficit (28)	Exemption amount (29)	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
				Number of returns (30)	Amount (31)	Number of returns (32)	Amount (33)	Number of returns (34)	Amount (35)	Number of returns (36)	Amount (37)	Number of returns (38)	Amount (39)
<b>All returns, total</b>	<b>2,524,941</b>	<b>150,783,348</b>	<b>11,003,300</b>	<b>24,245,099</b>	<b>1,253,567</b>	<b>6,520,241</b>	<b>2,175,262</b>	<b>117,259,953</b>	<b>2,059,183</b>	<b>23,979,148</b>	<b>2,059,183</b>	<b>23,979,148</b>	
No adjusted gross income	69,397	-5,789,748	282,236	--	--	--	--	--	823	24,740	823	24,740	
\$1 under \$5,000	122,444	307,962	454,002	16,380	161,882	105,664	545,634	* 1,031	* 1,645	* 104	* 1,645	* 104	
\$5,000 under \$10,000	137,992	1,038,870	522,762	26,951	256,238	109,718	572,988	41,442	38,300	5,072	38,300	5,072	
\$10,000 under \$15,000	185,194	2,330,277	702,889	38,801	322,853	146,393	757,146	161,256	147,965	59,944	147,965	59,944	
\$15,000 under \$20,000	218,430	3,852,690	925,297	40,952	467,067	177,475	918,356	204,508	176,649	164,519	176,649	164,519	
\$20,000 under \$25,000	223,598	5,014,578	958,747	70,356	885,051	153,243	796,328	215,799	196,270	279,800	196,270	279,800	
\$25,000 under \$30,000	236,600	6,493,962	1,085,338	77,484	740,961	158,137	815,420	230,641	210,036	446,789	210,036	446,789	
\$30,000 under \$40,000	413,915	14,407,766	1,923,867	204,516	2,355,908	206,399	1,078,986	408,128	387,149	1,098,036	387,149	1,098,036	
\$40,000 under \$50,000	300,619	13,323,359	1,527,314	205,107	2,300,960	95,512	502,471	** 48,519,286	291,464	1,179,356	291,464	1,179,356	
\$50,000 under \$75,000	** 570,605	** 44,010,761	** 2,551,811	** 469,933	** 8,651,799	75,551	397,016	**	356,576	2,550,517	356,576	2,550,517	
\$75,000 under \$100,000	**	**	**	**	**	12,975	68,668	**	115,549	1,396,035	115,549	1,396,035	
\$100,000 under \$200,000	**	**	**	**	**	9,803	53,306	**	91,049	2,265,445	91,049	2,265,445	
\$200,000 under \$500,000	** 46,147	** 65,792,869	** 69,036	** 43,414	** 8,102,380	1,851	9,485	**	29,281	1,879,869	29,281	1,879,869	
\$500,000 under \$1,000,000	**	**	**	**	**	609	3,141	7,422	7,386	1,131,753	7,386	1,131,753	
\$1,000,000 under \$1,500,000	**	**	**	**	**	94	513	2,481	2,474	715,953	2,474	715,953	
\$1,500,000 under \$2,000,000	**	**	**	**	**	44	233	1,329	1,322	529,855	1,322	529,855	
\$2,000,000 under \$5,000,000	**	**	**	**	**	84	455	3,608	3,620	3,028,757	3,620	3,028,757	
\$5,000,000 under \$10,000,000	**	**	**	**	**	10	54	822	822	1,263,434	822	1,263,434	
\$10,000,000 or more	**	**	**	**	**	8	41	800	803	5,959,169	803	5,959,169	
<b>Taxable returns, total</b>	<b>2,059,183</b>	<b>149,883,805</b>	<b>8,453,347</b>	<b>1,064,528</b>	<b>21,275,048</b>	<b>986,863</b>	<b>5,138,962</b>	<b>2,058,202</b>	<b>116,049,621</b>	<b>23,979,148</b>	<b>2,059,183</b>	<b>23,979,148</b>	
No adjusted gross income	823	-983,971	2,863	--	--	--	--	--	823	24,740	823	24,740	
\$1 under \$5,000	* 1,645	* 8,018	5,427	1,645	1,560	--	--	* 1,031	* 1,645	* 104	* 1,645	* 104	
\$5,000 under \$10,000	38,300	341,781	118,364	6,748	11,923	** 161,172	** 833,608	38,300	38,300	5,072	38,300	5,072	
\$10,000 under \$15,000	147,965	1,868,464	499,891	17,709	86,737	**	**	147,965	147,965	59,944	147,965	59,944	
\$15,000 under \$20,000	176,649	3,107,409	620,465	26,587	165,093	150,062	777,806	176,649	176,649	164,519	176,649	164,519	
\$20,000 under \$25,000	196,270	4,409,343	737,364	56,594	440,100	139,675	726,457	196,270	196,270	279,800	196,270	279,800	
\$25,000 under \$30,000	210,036	5,767,693	835,741	65,201	499,286	143,855	742,471	210,036	210,036	446,789	210,036	446,789	
\$30,000 under \$40,000	387,149	13,479,708	1,651,317	184,912	1,921,096	199,237	1,042,249	387,140	387,149	1,098,036	387,149	1,098,036	
\$40,000 under \$50,000	291,464	12,910,324	1,425,046	198,167	2,137,436	93,297	491,022	** 883,812	291,464	1,179,356	291,464	1,179,356	
\$50,000 under \$75,000	** 563,174	** 43,470,989	** 2,488,491	** 463,853	** 8,133,239	74,613	392,183	**	356,576	2,550,517	356,576	2,550,517	
\$75,000 under \$100,000	**	**	**	**	**	12,862	68,089	**	115,549	1,396,035	115,549	1,396,035	
\$100,000 under \$200,000	**	**	**	**	**	9,526	51,851	**	91,049	2,265,445	91,049	2,265,445	
\$200,000 under \$500,000	** 45,708	** 65,504,046	** 68,377	** 43,111	** 7,878,579	1,744	8,931	**	29,281	1,879,869	29,281	1,879,869	
\$500,000 under \$1,000,000	**	**	**	**	**	590	3,046	7,377	7,386	1,131,753	7,386	1,131,753	
\$1,000,000 or more	**	**	**	**	**	231	1,250	9,007	9,041	11,497,168	9,041	11,497,168	
<b>Nontaxable returns, total</b>	<b>465,758</b>	<b>899,543</b>	<b>2,549,953</b>	<b>129,364</b>	<b>2,970,051</b>	<b>266,704</b>	<b>1,381,279</b>	<b>117,060</b>	<b>1,210,331</b>	<b>--</b>	<b>--</b>	<b>--</b>	

Footnotes at end of table



**Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued**  
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of head of households													
	Adjusted gross income less deficit		Exemption amount		Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	
<b>All returns, total</b>	<b>20,669,369</b>	<b>630,183,874</b>	<b>174,175,546</b>	<b>4,497,298</b>	<b>84,884,598</b>	<b>16,021,055</b>	<b>121,153,196</b>	<b>13,521,172</b>	<b>301,046,295</b>	<b>6,747,004</b>	<b>36,833,734</b>	<b>6,747,004</b>	<b>36,833,734</b>	
No adjusted gross income	151,015	-2,749,342	1,475,549	--	--	--	--	--	--	--	--	--	--	
\$1 under \$5,000	1,037,708	3,114,077	8,476,235	28,678	527,964	1,009,030	7,608,129	--	--	--	--	--	--	
\$5,000 under \$10,000	2,091,056	16,153,937	17,013,589	56,495	831,587	2,034,561	15,383,062	--	--	--	--	--	--	
\$10,000 under \$15,000	2,867,684	35,833,917	24,951,351	91,416	1,380,349	2,776,268	20,988,738	250,029	188,371	42,572	5,076	42,572	5,076	
\$15,000 under \$20,000	2,720,570	47,468,632	23,268,187	160,600	2,256,145	2,559,970	19,359,609	1,799,706	5,132,309	162,701	57,389	162,701	57,389	
\$20,000 under \$25,000	2,596,441	58,392,521	22,574,518	267,871	3,645,923	2,328,570	17,608,800	2,423,341	15,307,325	239,587	172,749	239,587	172,749	
\$25,000 under \$30,000	2,089,934	57,200,967	18,270,985	350,262	5,048,681	1,739,672	13,147,907	2,020,134	21,322,778	** 522,898	** 451,915	** 522,898	** 451,915	
\$30,000 under \$40,000	2,692,596	92,929,533	23,127,623	806,356	12,042,007	1,886,240	14,261,637	2,636,345	43,858,422	1,647,766	2,347,367	1,647,766	2,347,367	
\$40,000 under \$50,000	1,646,100	73,400,533	13,568,803	731,761	11,591,414	914,338	6,923,719	1,623,817	41,410,031	1,427,293	3,501,749	1,427,293	3,501,749	
\$50,000 under \$75,000	1,837,265	110,004,615	14,530,452	1,193,506	21,943,681	643,759	4,881,242	1,831,212	68,669,261	1,772,654	8,016,263	1,772,654	8,016,263	
\$75,000 under \$100,000	516,754	43,981,405	3,984,531	420,738	9,696,325	96,016	731,164	515,749	29,580,497	511,039	4,742,831	511,039	4,742,831	
\$100,000 under \$200,000	333,837	42,953,562	2,586,315	308,931	9,245,066	24,906	189,552	332,801	31,039,473	332,605	6,289,577	332,605	6,289,577	
\$200,000 under \$500,000	68,452	19,605,540	299,349	62,447	3,229,739	6,004	46,546	68,179	16,047,776	68,062	4,071,604	68,062	4,071,604	
\$500,000 under \$1,000,000	13,175	8,764,070	31,051	11,848	1,165,363	1,327	10,088	13,106	7,606,207	13,092	2,067,355	13,092	2,067,355	
\$1,000,000 under \$1,500,000	2,741	3,342,200	6,578	2,596	378,841	145	1,090	2,729	2,977,092	2,721	788,344	2,721	788,344	
\$1,500,000 under \$2,000,000	1,257	2,150,660	3,248	1,162	218,792	95	746	1,249	1,936,993	1,244	535,458	1,244	535,458	
\$2,000,000 under \$5,000,000	1,999	5,941,105	5,147	1,866	607,838	133	1,015	1,992	5,328,452	1,991	1,342,165	1,991	1,342,165	
\$5,000,000 under \$10,000,000	451	3,076,771	1,166	436	344,023	15	115	450	2,733,033	449	687,786	449	687,786	
\$10,000,000 or more	333	8,619,170	870	328	730,850	* 5	* 39	332	7,888,273	331	1,756,106	331	1,756,106	
<b>Taxable returns, total</b>	<b>6,747,004</b>	<b>388,562,355</b>	<b>49,529,270</b>	<b>3,056,607</b>	<b>59,900,147</b>	<b>3,689,718</b>	<b>27,998,801</b>	<b>6,745,382</b>	<b>251,366,047</b>	<b>6,747,004</b>	<b>36,833,734</b>	<b>6,747,004</b>	<b>36,833,734</b>	
No adjusted gross income	--	--	--	--	--	--	--	--	--	--	--	--	--	
\$1 under \$5,000	--	--	--	--	--	--	--	--	--	--	--	--	--	
\$5,000 under \$10,000	--	--	--	--	--	--	--	--	--	--	--	--	--	
\$10,000 under \$15,000	42,572	580,720	193,814	650	3,695	41,922	328,420	42,572	54,790	42,572	5,076	42,572	5,076	
\$15,000 under \$20,000	162,701	2,872,812	993,018	9,256	91,210	153,445	1,184,705	162,701	603,878	162,701	57,389	162,701	57,389	
\$20,000 under \$25,000	239,587	5,412,070	1,567,130	24,893	269,448	214,693	1,642,410	239,587	1,933,082	239,587	172,749	239,587	172,749	
\$25,000 under \$30,000	** 522,898	** 14,380,917	** 3,432,620	69,874	820,003	452,345	3,424,181	522,219	6,837,440	** 522,898	** 451,915	** 522,898	** 451,915	
\$30,000 under \$40,000	1,647,766	57,712,815	11,852,248	427,301	5,344,721	1,220,464	9,235,799	1,647,766	31,280,047	1,647,766	2,347,367	1,647,766	2,347,367	
\$40,000 under \$50,000	1,427,293	63,814,507	10,951,044	583,688	8,242,729	843,605	6,390,833	1,427,293	38,229,901	1,427,293	3,501,749	1,427,293	3,501,749	
\$50,000 under \$75,000	1,772,654	106,292,438	13,709,036	1,137,679	20,079,089	634,976	4,814,927	1,772,654	67,689,489	1,772,654	8,016,263	1,772,654	8,016,263	
\$75,000 under \$100,000	511,039	43,505,732	3,909,467	415,096	9,403,859	95,944	730,620	511,038	29,461,819	511,039	4,742,831	511,039	4,742,831	
\$100,000 under \$200,000	332,605	42,778,380	2,575,484	307,856	9,079,791	24,750	188,381	331,896	30,945,188	332,605	6,289,577	332,605	6,289,577	
\$200,000 under \$500,000	68,062	19,489,885	297,682	62,169	3,176,504	5,893	45,712	67,924	15,979,251	68,062	4,071,604	68,062	4,071,604	
\$500,000 under \$1,000,000	13,092	8,706,474	30,834	11,795	1,142,997	1,297	9,860	13,050	7,569,536	13,092	2,067,355	13,092	2,067,355	
\$1,000,000 or more	6,737	23,015,605	16,892	6,350	2,246,101	386	2,952	6,722	20,761,624	6,736	5,109,859	6,736	5,109,859	
<b>Nontaxable returns, total</b>	<b>13,922,364</b>	<b>241,621,519</b>	<b>124,646,276</b>	<b>1,440,691</b>	<b>24,984,451</b>	<b>12,331,336</b>	<b>93,154,395</b>	<b>6,775,791</b>	<b>49,680,248</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	

Footnotes at end of table

**Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued**  
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of surviving spouses												Total income tax	
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Number of returns	Amount	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	
<b>All returns, total</b>	<b>74,771</b>	<b>3,462,218</b>	<b>630,238</b>	<b>22,174</b>	<b>523,648</b>	<b>50,801</b>	<b>528,116</b>	<b>46,557</b>	<b>2,179,965</b>	<b>32,077</b>	<b>336,150</b>	<b>32,077</b>	<b>336,150</b>	
No adjusted gross income	1,796	-81,915	13,702	--	--	--	--	--	--	--	--	--	--	
\$1 under \$5,000	* 7,598	* 14,848	* 69,811	* 1,660	* 22,209	* 5,939	* 61,168	--	--	--	--	--	--	
\$5,000 under \$10,000	* 4,589	* 37,692	* 37,570	* 1,287	* 39,339	* 3,302	* 35,879	--	--	--	--	--	--	
\$10,000 under \$15,000	* 7,593	* 94,935	* 57,660	* 650	* 8,135	* 6,943	* 72,523	--	--	--	--	--	--	
\$15,000 under \$20,000	8,803	151,176	80,419	2,302	48,988	6,501	66,963	* 2,279	* 1,206	--	--	--	--	
\$20,000 under \$25,000	* 3,664	* 85,267	* 24,184	--	--	* 3,664	* 37,741	--	--	--	--	--	--	
\$25,000 under \$30,000	* 5,656	* 161,205	* 40,631	* 1,007	* 13,393	* 4,649	* 47,884	* 5,656	* 59,297	** 2,001	** 922	** 2,001	** 922	
\$30,000 under \$40,000	* 8,301	* 284,457	* 72,208	* 1,018	* 14,957	* 7,283	* 77,010	* 8,301	* 120,282	* 4,672	* 6,190	* 4,672	* 6,190	
\$40,000 under \$50,000	* 4,973	* 232,072	* 48,892	* 1,352	* 23,736	* 3,621	* 37,294	** 26,431	** 1,512,338	* 3,621	* 7,819	* 3,621	* 7,819	
\$50,000 under \$75,000	** 20,072	** 1,515,102	** 176,077	** 11,178	** 217,224	7,249	74,662	--	--	11,372	41,399	11,372	41,399	
\$75,000 under \$100,000	**	**	**	**	**	* 1,644	* 16,936	**	**	* 6,285	* 48,462	* 6,285	* 48,462	
\$100,000 under \$200,000	**	**	**	**	**	--	--	**	**	* 2,407	* 30,253	* 2,407	* 30,253	
\$200,000 under \$500,000	** 1,725	** 967,377	** 9,085	** 1,719	** 135,667	--	--	**	**	1,494	86,282	1,494	86,282	
\$500,000 under \$1,000,000	**	**	**	**	**	--	--	**	**	* 137	* 24,774	* 137	* 24,774	
\$1,000,000 under \$1,500,000	**	**	**	**	**	* 3	* 25	* 19	* 13,991	* 19	* 4,279	* 19	* 4,279	
\$1,500,000 under \$2,000,000	**	**	**	**	**	--	--	* 11	* 16,006	* 11	* 5,369	* 11	* 5,369	
\$2,000,000 under \$5,000,000	**	**	**	**	**	* 3	* 32	42	115,525	42	32,231	42	32,231	
\$5,000,000 under \$10,000,000	**	**	**	**	**	--	--	* 8	* 51,524	* 8	* 12,466	* 8	* 12,466	
\$10,000,000 or more	**	**	**	**	**	--	--	* 8	* 182,284	* 8	* 35,704	* 8	* 35,704	
<b>Taxable returns, total</b>	<b>32,077</b>	<b>2,866,124</b>	<b>262,862</b>	<b>14,528</b>	<b>370,334</b>	<b>17,548</b>	<b>182,735</b>	<b>32,076</b>	<b>2,055,220</b>	<b>32,077</b>	<b>336,150</b>	<b>32,077</b>	<b>336,150</b>	
No adjusted gross income	**	**	**	**	**	--	--	--	--	--	--	--	--	
\$1 under \$5,000	--	--	--	--	--	--	--	--	--	--	--	--	--	
\$5,000 under \$10,000	--	--	--	--	--	--	--	--	--	--	--	--	--	
\$10,000 under \$15,000	--	--	--	--	--	--	--	--	--	--	--	--	--	
\$15,000 under \$20,000	--	--	--	--	--	--	--	--	--	--	--	--	--	
\$20,000 under \$25,000	--	--	--	--	--	--	--	--	--	--	--	--	--	
\$25,000 under \$30,000	** 2,001	** 51,631	** 13,204	--	--	* 2,000	* 20,596	* 2,000	* 22,858	** 2,001	** 922	** 2,001	** 922	
\$30,000 under \$40,000	* 4,672	* 167,203	* 30,835	* 1,018	* 14,957	* 3,654	* 39,628	* 4,672	* 81,783	* 4,672	* 6,190	* 4,672	* 6,190	
\$40,000 under \$50,000	* 3,621	* 170,749	* 33,780	* 625	* 8,660	* 2,996	* 30,856	** 25,179	** 1,487,081	* 3,621	* 7,819	* 3,621	* 7,819	
\$50,000 under \$75,000	** 20,064	** 1,514,529	** 175,984	** 11,171	** 216,237	7,249	74,662	**	**	11,372	41,399	11,372	41,399	
\$75,000 under \$100,000	**	**	**	**	**	* 1,644	* 16,936	**	**	* 6,285	* 48,462	* 6,285	* 48,462	
\$100,000 under \$200,000	**	**	**	**	**	--	--	**	**	* 2,407	* 30,253	* 2,407	* 30,253	
\$200,000 under \$500,000	** 1,720	** 962,012	** 9,058	** 1,714	** 130,481	--	--	**	**	1,494	86,282	1,494	86,282	
\$500,000 under \$1,000,000	**	**	**	**	**	--	--	* 137	* 84,168	* 137	* 24,774	* 137	* 24,774	
\$1,000,000 or more	**	**	**	**	**	* 6	* 57	88	379,330	88	90,049	88	90,049	
<b>Nontaxable returns, total</b>	<b>42,694</b>	<b>596,094</b>	<b>367,376</b>	<b>7,646</b>	<b>153,314</b>	<b>33,253</b>	<b>345,381</b>	<b>14,482</b>	<b>124,745</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	

Footnotes at end of table

**Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued**  
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of single persons												Total income tax	
	Number of returns (66)	Adjusted gross income less deficit (67)	Exemption amount (68)	Total itemized deductions (69)		Standard deduction (70-71)		Taxable income (72-73)		Income tax after credits (74-75)		Number of returns (77)	Amount (78)	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
<b>All returns, total</b>	<b>61,830,743</b>	<b>1,899,690,895</b>	<b>182,429,611</b>	<b>14,475,908</b>	<b>260,506,710</b>	<b>45,695,598</b>	<b>226,698,869</b>	<b>45,581,486</b>	<b>1,312,089,451</b>	<b>43,351,107</b>	<b>228,950,637</b>	<b>43,351,108</b>	<b>228,952,219</b>	
No adjusted gross income	1,655,493	-25,240,524	4,750,800	--	--	--	--	--	2,141	44,807	2,141	44,807		
\$1 under \$5,000	9,722,639	25,611,811	15,467,935	211,055	2,820,466	9,510,946	36,276,739	878,911	963,733	854,883	87,335	854,883	87,335	
\$5,000 under \$10,000	8,371,796	61,619,117	20,427,284	341,284	4,181,858	8,030,512	41,591,865	3,890,197	6,966,597	3,328,812	647,580	3,328,812	647,580	
\$10,000 under \$15,000	6,919,612	86,172,965	21,944,785	673,131	8,563,552	6,246,482	33,055,196	6,220,571	26,326,872	5,584,277	2,307,245	5,584,277	2,307,245	
\$15,000 under \$20,000	5,797,965	101,030,969	19,562,048	738,125	9,841,820	5,059,745	26,762,342	5,541,985	47,087,926	5,016,491	4,491,658	5,016,491	4,491,658	
\$20,000 under \$25,000	4,799,096	107,824,620	16,686,644	760,526	9,277,804	4,038,571	21,205,533	4,703,895	61,479,735	4,425,884	6,666,461	4,425,884	6,666,461	
\$25,000 under \$30,000	4,203,307	115,506,634	14,739,604	915,633	11,469,125	3,287,674	17,240,149	4,144,282	72,854,498	4,022,516	6,681,533	4,022,516	6,681,533	
\$30,000 under \$40,000	6,606,133	229,345,340	22,747,463	2,098,798	26,553,220	4,506,335	23,631,026	6,540,135	157,113,880	6,485,998	20,154,512	6,485,998	20,154,512	
\$40,000 under \$50,000	4,386,324	195,969,000	15,103,987	2,025,518	27,808,055	2,360,805	12,534,958	4,349,990	141,105,104	4,324,060	20,341,183	4,324,060	20,341,183	
\$50,000 under \$75,000	5,528,047	333,381,038	18,903,770	3,445,551	55,508,761	2,090,499	11,228,204	5,488,322	248,547,645	5,483,103	42,182,856	5,483,103	42,182,856	
\$75,000 under \$100,000	1,862,928	159,011,697	6,389,181	1,503,627	28,589,601	359,289	1,962,346	1,852,632	122,379,834	1,852,073	23,334,044	1,852,073	23,334,044	
\$100,000 under \$200,000	1,486,770	195,946,694	5,000,482	1,310,856	33,255,686	175,914	990,834	1,481,951	156,880,101	1,482,149	33,226,344	1,482,149	33,226,344	
\$200,000 under \$500,000	375,371	108,550,622	578,433	345,237	16,819,404	30,134	171,611	373,707	91,249,086	373,926	22,612,807	373,927	22,612,808	
\$500,000 under \$1,000,000	69,977	47,848,672	77,077	63,832	6,002,428	6,143	33,815	69,783	41,778,239	69,682	10,782,095	69,682	10,782,095	
\$1,000,000 under \$1,500,000	19,184	23,275,322	21,165	17,786	2,648,652	1,295	7,418	19,122	20,617,198	19,101	5,271,850	19,101	5,271,850	
\$1,500,000 under \$2,000,000	8,216	14,162,258	9,072	7,760	1,611,666	456	2,557	8,173	12,566,192	8,185	3,269,094	8,185	3,269,094	
\$2,000,000 under \$5,000,000	12,729	37,814,090	14,089	12,109	4,228,028	620	3,367	12,693	33,615,710	12,688	8,661,535	12,688	8,661,535	
\$5,000,000 under \$10,000,000	3,191	21,951,005	3,539	3,066	2,387,168	125	633	3,180	19,566,368	3,178	4,871,348	3,178	4,871,348	
\$10,000,000 or more	1,963	59,909,565	2,252	1,912	8,919,419	51	277	1,958	50,990,733	1,959	11,326,348	1,959	11,326,348	
<b>Taxable returns, total</b>	<b>43,351,108</b>	<b>1,808,533,735</b>	<b>128,629,112</b>	<b>12,846,019</b>	<b>224,568,230</b>	<b>30,499,841</b>	<b>157,075,623</b>	<b>43,341,883</b>	<b>1,299,917,917</b>	<b>43,351,107</b>	<b>228,950,637</b>	<b>43,351,108</b>	<b>228,952,219</b>	
No adjusted gross income	2,141	-1,212,174	7,699	--	--	--	--	--	--	2,141	44,807	2,141	44,807	
\$1 under \$5,000	854,883	2,248,756	10	4,261	6,280	850,621	1,283,723	854,880	958,872	854,883	87,335	854,883	87,335	
\$5,000 under \$10,000	3,328,812	25,145,880	2,161,414	19,506	81,603	3,309,305	16,363,039	3,327,791	6,541,590	3,328,812	647,580	3,328,812	647,580	
\$10,000 under \$15,000	5,684,277	69,689,723	15,298,061	255,622	1,980,608	5,328,655	28,288,735	5,584,131	24,129,534	5,584,277	2,307,245	5,584,277	2,307,245	
\$15,000 under \$20,000	5,016,491	87,544,295	15,625,924	483,251	4,367,653	4,533,144	24,052,768	5,016,453	43,500,681	5,016,491	4,491,658	5,016,491	4,491,658	
\$20,000 under \$25,000	4,425,884	99,524,892	14,505,209	630,921	6,347,039	3,794,963	19,951,934	4,425,233	58,722,778	4,425,884	6,666,461	4,425,884	6,666,461	
\$25,000 under \$30,000	4,022,516	110,581,521	13,516,147	822,336	8,790,412	3,200,180	16,789,321	4,022,512	71,485,837	4,022,516	8,681,533	4,022,516	8,681,533	
\$30,000 under \$40,000	6,485,998	225,273,225	21,981,667	2,008,938	23,415,478	4,476,060	23,475,525	6,485,348	156,402,642	6,485,998	20,154,512	6,485,998	20,154,512	
\$40,000 under \$50,000	4,324,060	193,211,408	14,780,593	1,967,200	25,146,988	2,356,860	12,513,881	4,324,056	140,770,438	4,324,060	20,341,183	4,324,060	20,341,183	
\$50,000 under \$75,000	5,483,103	330,679,883	18,707,781	3,403,916	52,490,815	2,077,191	11,209,896	5,480,770	248,316,324	5,483,103	42,182,856	5,483,103	42,182,856	
\$75,000 under \$100,000	1,852,073	158,070,757	6,352,955	1,493,243	27,432,644	358,818	1,959,912	1,851,837	122,333,376	1,852,073	23,334,044	1,852,073	23,334,044	
\$100,000 under \$200,000	1,482,149	195,373,028	4,988,553	1,306,565	32,659,933	175,585	989,135	1,481,106	156,813,472	1,482,149	33,226,344	1,482,149	33,226,344	
\$200,000 under \$500,000	373,927	108,133,342	576,363	344,077	16,491,678	29,850	170,133	373,095	91,093,445	373,926	22,612,807	373,927	22,612,808	
\$500,000 under \$1,000,000	69,682	47,646,135	76,785	63,593	5,863,098	6,086	33,510	69,631	41,689,769	69,682	10,782,095	69,682	10,782,095	
\$1,000,000 or more	45,112	156,643,067	49,951	42,591	19,494,001	2,521	14,109	45,040	137,159,159	45,111	33,400,175	45,111	33,401,746	
<b>Nontaxable returns, total</b>	<b>18,479,635</b>	<b>91,157,159</b>	<b>53,800,499</b>	<b>1,629,889</b>	<b>35,938,480</b>	<b>15,195,757</b>	<b>69,623,246</b>	<b>2,239,604</b>	<b>12,171,534</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	

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

\*\* Data combined to prevent disclosure of taxpayer information.

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

**Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status**

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

Item	All returns		Joint returns of married persons		Separate returns of married persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	138,394,754	8,030,842,945	53,294,930	5,346,722,611	2,524,941	150,783,348
Salaries and wages	116,379,376	5,469,370,119	45,260,173	3,507,347,497	2,115,689	85,874,944
Taxable interest	62,401,235	222,707,445	34,613,103	147,191,414	925,084	6,170,536
Tax-exempt interest	6,038,822	72,970,971	3,614,189	47,865,479	87,984	2,183,605
Ordinary dividends	31,619,775	199,359,146	18,338,546	132,033,394	402,629	5,785,705
Qualified dividends	26,584,184	137,195,800	15,463,746	92,321,802	327,156	3,895,018
State income tax refunds	22,964,214	24,206,006	14,297,903	17,160,528	474,182	510,868
Alimony received	441,514	8,120,381	19,366	242,077	9,422	179,728
Business or profession:						
Net income	16,209,687	330,265,386	9,184,565	230,790,856	260,910	9,894,947
Net loss	5,446,722	48,738,126	3,418,382	31,321,639	102,622	1,597,723
Sales of capital assets:						
Net gain in AGI	18,026,214	798,214,029	10,312,940	592,832,283	225,465	28,949,451
Net loss in AGI	8,641,990	18,751,674	5,079,847	11,375,620	135,448	168,855
Sales of property other than capital assets, net gain less loss	1,778,803	4,201,647	1,305,308	3,892,162	35,789	103,992
Taxable IRA distributions	9,965,065	124,705,552	5,968,846	86,008,142	105,921	1,339,932
Taxable pensions and annuities	24,098,220	450,454,465	13,561,426	293,482,565	348,593	6,498,750
Rent and royalty:						
Net income	5,787,074	79,570,209	3,935,757	56,976,161	87,911	1,724,572
Net loss	5,353,497	59,174,928	3,469,206	39,239,795	55,352	799,075
Farm rental net income less loss	588,698	2,997,397	371,045	1,848,782	5,590	45,163
Partnership and S Corporation net income less loss	7,619,301	425,477,314	5,497,356	351,601,958	137,528	10,552,930
Estate and trust net income less loss	595,604	17,183,423	300,771	8,478,848	6,260	1,086,812
Farm net income less loss	1,958,273	-15,331,319	1,534,960	-12,633,882	19,057	-271,966
Unemployment compensation	7,378,438	26,523,665	3,405,011	12,975,118	116,182	466,720
Taxable social security benefits	13,749,185	144,403,839	8,748,038	104,335,086	195,665	1,889,192
Other income less loss	6,176,952	29,938,461	3,652,753	20,232,130	103,781	703,658
Total statutory adjustments	33,980,524	113,845,357	19,037,651	80,007,187	404,498	1,724,458
Medical savings account deduction	18,668	35,106	12,968	27,121	79	117
Certain business expenses of reservist, performing artists, etc.	120,468	368,258	64,691	163,214	2,650	762
Health savings account deduction	358,968	868,560	271,394	737,973	1,695	4,946
Moving expenses adjustment	1,082,576	3,159,251	546,414	1,923,668	23,067	82,806
Deduction for self-employment tax	17,074,708	23,925,376	10,066,265	17,115,152	266,211	461,088
Payments to a Keogh plan	1,228,299	22,011,551	945,356	17,645,484	14,499	226,315
Self-employed health insurance deduction	3,804,190	20,302,533	2,571,735	16,139,023	50,353	222,520
Penalty on early withdrawal of savings	1,164,171	429,850	663,026	252,001	15,847	4,394
Alimony paid	585,286	9,115,764	238,277	3,638,433	28,862	485,050
IRA payments	3,230,531	12,533,506	2,056,753	9,289,852	31,910	88,895
Student loan interest deduction	8,540,900	6,156,865	4,450,990	3,463,486	--	--
Jury duty pay deduction	57,259	51,814	30,793	16,553	1,002	36
Domestic production activities deduction	421,128	3,303,121	339,122	2,732,627	6,620	113,284
Educator expenses deduction	3,166,931	805,568	2,127,200	559,872	49,061	11,929
Tuition and fees deduction	4,015,828	9,620,615	2,329,108	5,526,950	--	--
Total itemized deductions	49,123,555	1,229,237,288	28,934,283	859,077,233	1,193,892	24,245,099
Medical and dental expenses deduction	10,208,792	70,704,272	5,527,496	37,045,862	198,542	881,003
Taxes paid deduction	48,660,923	432,774,100	28,856,871	318,838,613	1,166,798	8,335,769
Interest paid deduction	40,284,927	470,474,844	25,955,455	337,640,907	853,228	8,817,656
Contributions deduction	41,437,749	186,646,644	25,878,929	137,208,329	859,873	4,613,504
Casualty or theft loss deduction	206,287	5,135,555	100,983	3,272,748	6,816	99,488
Total miscellaneous deductions	13,484,217	98,654,116	6,995,492	54,237,813	311,157	2,581,517
Basic standard deduction	86,583,732	590,487,763	23,562,712	242,416,352	1,253,567	6,419,326
Additional standard deduction	11,261,327	16,976,422	5,855,905	10,147,411	98,875	100,915
Taxable income	106,667,402	5,579,145,443	45,342,924	3,846,569,779	2,175,262	117,259,953
Alternative minimum tax	3,966,540	21,564,586	3,010,678	17,061,859	151,271	706,398
Total tax credits [1]	46,091,502	58,938,971	25,465,181	40,975,646	584,597	1,267,902
Foreign tax credit	6,418,317	10,958,470	3,992,998	7,829,202	92,904	778,011
Child care credit	6,466,792	3,486,637	3,977,591	2,071,742	32,115	19,689
Credit for the elderly or disabled	98,261	14,571	16,385	1,668	--	--
Education credit	7,725,138	7,022,420	3,903,724	4,087,569	--	--
Retirement savings contribution credit	5,192,133	893,957	2,334,532	497,438	73,346	8,829
Residential energy credit	4,344,189	1,000,149	3,082,883	729,471	86,030	18,796
Child tax credit	25,741,511	31,741,551	16,104,301	23,331,116	358,829	393,189
Alternative motor vehicle credit	25,300	50,035	19,847	36,767	646	1,094
Earned income credit used to offset income tax before credits	2,960,172	797,162	245,594	64,712	--	--
Minimum tax credit	359,098	1,032,247	269,125	838,863	5,966	18,008
General business credit	386,681	1,302,464	273,886	984,607	1,793	23,780
Empowerment zone and community renewal employment credit	32,209	120,603	26,750	97,609	265	2,771
Income tax after credits	92,740,926	1,023,916,399	40,551,555	733,816,730	2,059,183	23,979,148
Total income tax	92,740,927	1,023,920,139	40,551,555	733,818,888	2,059,183	23,979,148
Total tax liability	96,815,936	1,071,872,816	42,372,240	768,729,259	2,141,016	25,018,384
Total tax payments	133,577,700	1,189,243,053	52,413,783	825,402,458	2,376,640	24,770,151
Income tax withheld	120,500,889	843,094,979	47,622,491	561,196,968	2,148,004	12,755,664
Estimated tax payments	11,128,072	252,998,613	6,885,493	193,342,696	178,177	7,873,608
Overpayment refunded	107,001,071	250,941,390	38,116,947	125,112,075	1,551,597	2,838,964
Tax due at time of filing	26,694,105	126,289,889	13,012,568	87,707,242	834,291	4,875,842

Footnotes at end of table.

**Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued**

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

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	20,669,369	630,183,874	74,771	3,462,218	61,830,743	1,899,690,895
Salaries and wages	19,131,537	544,471,865	60,931	2,229,537	49,811,047	1,329,446,276
Taxable interest	3,711,302	4,884,069	43,839	139,229	23,107,907	64,322,196
Tax-exempt interest	154,579	1,146,486	2,519	45,886	2,179,551	21,729,516
Ordinary dividends	1,186,739	4,166,792	19,107	75,444	11,672,753	57,297,811
Qualified dividends	941,719	2,828,531	14,259	34,478	9,837,303	38,115,970
State income tax refunds	2,112,321	1,780,580	9,654	9,331	6,070,155	4,744,699
Alimony received	183,014	3,505,847	--	--	229,712	4,192,730
Business or profession:						
Net income	2,117,182	26,743,751	7,277	83,127	4,639,753	62,752,706
Net loss	485,245	3,980,995	1,936	3,950	1,438,537	11,833,819
Sales of capital assets:						
Net gain in AGI	640,984	18,732,181	12,673	480,686	6,834,151	157,219,429
Net loss in AGI	326,329	689,551	4,422	5,654	3,095,945	6,511,995
Sales of property other than capital assets, net gain less loss	44,316	-186,570	1,544	1,008	391,846	391,055
Taxable IRA distributions	400,074	4,045,758	6,602	74,513	3,483,622	33,237,208
Taxable pensions and annuities	1,394,148	16,712,822	22,338	364,089	8,771,716	133,396,239
Rent and royalty:						
Net income	210,741	2,227,998	4,275	32,797	1,548,390	18,608,681
Net loss	392,280	4,316,342	5,831	102,715	1,430,828	14,717,001
Farm rental net income less loss	11,311	33,930	--	--	200,752	1,069,521
Partnership and S Corporation net income less loss	272,146	11,469,070	2,187	7,923	1,710,084	51,845,431
Estate and trust net income less loss	23,519	718,099	207	32,137	264,846	6,867,527
Farm net income less loss	44,847	-336,525	1,574	-8,717	357,835	-2,080,228
Unemployment compensation	1,407,054	4,789,181	2,433	4,859	2,447,757	8,287,786
Taxable social security benefits	316,573	2,222,778	8,791	58,867	4,480,118	35,897,916
Other income less loss	495,716	1,051,320	5,745	54,798	1,918,957	7,896,556
Total statutory adjustments	3,848,555	7,421,055	16,603	27,880	10,673,217	24,664,777
Medical savings account deduction	* 40	* 130	--	--	* 5,581	* 7,737
Certain business expenses of reservist, performing artists, etc.	10,221	21,557	--	--	42,907	182,724
Health savings account deduction	11,121	18,339	--	--	74,758	107,301
Moving expenses adjustment	83,508	191,074	1,623	3,861	427,963	957,842
Deduction for self-employment tax	2,108,640	1,920,952	7,818	4,885	4,625,774	4,423,298
Payments to a Keogh plan	47,499	686,449	49	2,167	220,896	3,451,136
Self-employed health insurance deduction	196,145	772,781	1,511	2,847	984,447	3,165,362
Penalty on early withdrawal of savings	82,747	29,878	556	9	401,995	143,567
Alimony paid	82,324	1,236,258	--	--	235,823	3,756,022
IRA payments	226,181	509,618	394	1,931	915,292	2,643,211
Student loan interest deduction	792,930	484,744	2,017	1,251	3,294,963	2,207,385
Jury duty pay deduction	* 6,959	* 20,378	--	--	* 18,504	* 14,846
Domestic production activities deduction	11,640	62,954	201	1,324	63,544	392,931
Educator expenses deduction	253,986	60,996	2,243	561	734,441	172,211
Tuition and fees deduction	556,511	1,290,162	2,886	9,042	1,127,324	2,794,461
Total itemized deductions	4,497,298	84,884,598	22,174	523,648	14,475,908	260,506,710
Medical and dental expenses deduction	870,723	3,306,083	6,552	39,718	3,605,479	29,431,606
Taxes paid deduction	4,412,260	22,925,417	22,172	189,966	14,202,822	82,484,335
Interest paid deduction	3,763,080	38,824,164	18,520	215,374	9,694,644	84,976,744
Contributions deduction	3,522,484	8,971,560	19,086	59,887	11,157,377	35,793,365
Casualty or theft loss deduction	26,499	741,880	--	--	71,989	1,021,438
Total miscellaneous deductions	1,710,043	10,788,687	6,375	32,104	4,461,149	31,013,996
Basic standard deduction	16,021,055	120,769,703	50,801	523,098	45,695,598	220,359,285
Additional standard deduction	302,135	383,493	5,019	5,019	4,999,394	6,339,584
Taxable income	13,521,172	301,046,295	46,557	2,179,965	45,581,486	1,312,089,451
Alternative minimum tax	284,824	848,096	1,737	7,526	518,029	2,940,707
Total tax credits [1]	10,999,324	10,836,175	36,458	43,837	9,005,941	5,815,412
Foreign tax credit	165,325	428,761	7,220	3,483	2,159,869	1,919,012
Child care credit	2,315,480	1,318,674	4,447	3,001	137,159	73,531
Credit for the elderly or disabled	* 5,037	* 462	--	--	* 76,839	* 12,441
Education credit	997,121	849,427	2,017	1,723	2,822,275	2,083,700
Retirement savings contribution credit	1,480,408	220,291	1,007	201	1,302,841	167,197
Residential energy credit	322,105	72,441	1,812	303	851,359	179,138
Child tax credit	8,373,700	7,267,647	27,133	30,344	877,548	719,256
Alternative motor vehicle credit	* 10	* 18	--	--	* 4,798	* 12,157
Earned income credit used to offset income tax before credits	1,495,674	563,020	5,299	1,976	1,213,605	167,455
Minimum tax credit	14,069	15,049	16	624	69,921	159,703
General business credit	14,889	31,864	154	1,625	95,959	260,588
Empowerment zone and community renewal employment credit	1,058	4,875	11	58	4,124	15,290
Income tax after credits	6,747,004	36,833,734	32,077	336,150	43,351,107	228,950,637
Total income tax	6,747,004	36,833,734	32,077	336,150	43,351,108	228,952,219
Total tax liability	7,045,799	39,088,316	34,308	345,627	45,222,573	238,691,230
Total tax payments	19,991,478	68,632,836	72,776	467,251	58,723,023	269,970,357
Income tax withheld	18,403,547	60,264,444	64,003	327,693	52,262,844	208,550,210
Estimated tax payments	291,075	5,388,810	3,783	110,721	3,769,544	46,282,779
Overpayment refunded	19,444,747	66,130,681	64,890	206,237	47,822,891	56,653,432
Tax due at time of filing	1,067,059	4,282,147	8,608	43,559	11,771,578	29,381,100

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

[1] Includes credits not shown separately.

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



**Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income**

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

Size of adjusted gross income	Number of returns		Adjusted gross income less deficit		Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
<b>All returns, total</b>	<b>138,394,754</b>	<b>8,030,842,945</b>	<b>116,379,376</b>	<b>5,469,370,119</b>	<b>62,401,235</b>	<b>222,707,445</b>	<b>6,038,822</b>	<b>72,970,971</b>	<b>31,619,775</b>	<b>199,359,146</b>	<b>26,584,184</b>	<b>137,195,800</b>		
No adjusted gross income	2,675,594	-91,196,610	714,478	17,878,229	885,404	6,150,321	88,852	1,300,897	540,964	2,283,212	445,855	1,230,016		
\$1 under \$5,000	11,633,370	31,004,475	8,852,728	28,383,613	2,839,640	1,699,168	102,075	190,872	1,470,125	1,102,881	1,216,545	570,614		
\$5,000 under \$10,000	11,786,747	87,992,646	9,293,308	67,219,963	2,766,590	3,009,871	121,627	401,115	1,247,269	1,567,563	1,012,178	756,449		
\$10,000 under \$15,000	11,711,680	146,357,710	9,080,238	106,771,898	3,027,048	4,474,593	163,586	662,514	1,280,234	2,238,306	1,049,868	1,071,720		
\$15,000 under \$20,000	10,937,694	191,038,094	8,977,809	148,316,842	3,020,019	5,106,052	135,964	436,457	1,294,938	2,343,797	1,021,828	1,215,611		
\$20,000 under \$25,000	9,912,261	222,862,623	8,573,595	183,012,022	2,786,869	4,534,292	153,479	675,569	1,161,357	2,154,371	934,157	1,121,027		
\$25,000 under \$30,000	8,749,761	240,252,128	7,634,923	198,062,401	2,783,594	4,546,243	143,631	769,828	1,117,737	2,294,745	905,574	1,243,463		
\$30,000 under \$40,000	14,151,824	492,158,138	12,585,820	408,124,120	5,351,616	8,491,134	284,278	1,568,021	2,133,918	4,173,540	1,714,990	2,314,142		
\$40,000 under \$50,000	10,687,193	478,795,699	9,481,258	389,320,598	5,113,117	8,359,747	337,171	1,791,270	2,210,312	5,242,042	1,836,925	2,848,894		
\$50,000 under \$75,000	18,854,917	1,158,386,347	16,801,304	919,196,733	11,419,597	22,185,113	884,523	5,028,388	5,300,090	14,192,978	4,383,316	8,689,544		
\$75,000 under \$100,000	11,140,408	960,841,319	10,021,003	751,305,323	8,230,374	18,145,119	764,350	4,333,509	4,219,882	13,692,026	3,521,698	8,472,200		
\$100,000 under \$200,000	12,088,423	1,606,322,715	10,888,319	1,205,050,029	10,303,588	33,955,561	1,472,513	11,277,566	6,475,265	32,849,107	5,616,465	21,725,457		
\$200,000 under \$500,000	3,121,485	895,151,023	2,701,345	544,631,238	2,945,517	25,358,364	882,075	12,593,927	2,334,295	30,828,990	2,135,848	21,875,425		
\$500,000 under \$1,000,000	589,306	399,608,986	487,691	188,813,547	577,126	14,078,383	278,847	7,641,895	508,531	16,966,756	480,372	12,504,165		
\$1,000,000 under \$1,500,000	150,431	182,043,576	121,544	70,188,881	148,607	7,401,927	85,556	3,819,089	135,761	8,818,224	128,611	6,704,820		
\$1,500,000 under \$2,000,000	64,007	110,211,789	51,234	37,609,861	63,647	4,875,598	40,440	2,536,776	58,893	5,424,332	55,774	4,102,064		
\$2,000,000 under \$5,000,000	98,724	295,129,497	79,672	89,552,878	98,086	13,487,165	67,060	6,608,002	90,849	15,016,424	86,502	11,401,157		
\$5,000,000 under \$10,000,000	24,975	171,407,703	20,365	44,036,537	24,891	8,969,331	19,294	3,750,095	23,849	9,454,677	22,749	7,245,962		
\$10,000,000 or more	15,956	452,475,087	12,944	71,895,407	15,906	27,879,563	13,500	7,585,202	15,505	28,715,176	14,929	22,103,272		
<b>Taxable returns, total</b>	<b>92,740,927</b>	<b>7,439,473,161</b>	<b>80,491,071</b>	<b>4,888,702,061</b>	<b>51,142,560</b>	<b>203,857,468</b>	<b>5,483,153</b>	<b>68,841,717</b>	<b>27,065,994</b>	<b>189,597,772</b>	<b>22,954,944</b>	<b>131,785,142</b>		
No adjusted gross income	6,301	-5,987,541	4,077	434,024	5,084	730,400	1,461	167,881	4,166	320,571	3,655	197,445		
\$1 under \$5,000	856,788	2,257,448	394,050	763,956	543,425	360,235	31,914	18,131	568,123	430,727	512,475	257,502		
\$5,000 under \$10,000	3,368,135	25,495,646	3,109,939	22,343,967	866,689	572,961	36,774	51,093	461,258	488,832	402,665	280,502		
\$10,000 under \$15,000	5,775,871	72,134,324	4,600,464	54,374,779	1,631,188	2,404,180	96,224	364,964	702,751	1,207,246	576,103	563,322		
\$15,000 under \$20,000	5,720,555	100,389,887	4,634,257	76,644,244	1,746,136	3,133,483	79,274	283,108	778,518	1,414,346	620,658	715,138		
\$20,000 under \$25,000	5,853,087	131,704,447	4,832,932	101,471,717	2,006,856	3,622,912	119,147	541,580	899,794	1,643,328	732,162	883,908		
\$25,000 under \$30,000	5,777,215	159,017,821	4,862,722	125,002,809	2,160,213	3,840,667	119,807	656,592	926,768	1,942,460	747,433	1,033,009		
\$30,000 under \$40,000	11,156,227	389,433,125	9,770,826	315,938,737	4,514,573	7,663,678	245,570	1,231,439	1,865,140	3,616,851	1,496,879	1,986,387		
\$40,000 under \$50,000	9,329,664	418,586,587	8,217,096	335,828,983	4,563,979	7,491,669	302,627	1,408,972	2,013,757	4,743,392	1,676,998	2,544,294		
\$50,000 under \$75,000	17,817,863	1,097,416,752	15,858,967	868,179,848	10,871,915	21,321,577	850,316	4,627,135	5,072,273	13,518,798	4,197,834	8,265,736		
\$75,000 under \$100,000	10,981,207	947,433,910	9,883,292	741,416,596	8,104,179	17,728,443	749,600	4,094,889	4,162,671	13,158,292	3,473,055	8,094,546		
\$100,000 under \$200,000	12,041,382	1,600,506,040	10,852,978	1,201,465,471	10,261,626	33,641,666	1,465,694	11,039,692	6,448,570	32,499,375	5,594,760	21,488,738		
\$200,000 under \$500,000	3,115,244	893,337,094	2,697,327	543,683,640	2,940,233	25,148,352	880,601	12,511,512	2,330,257	30,642,490	2,132,527	21,746,192		
\$500,000 under \$1,000,000	588,046	398,745,041	486,872	188,437,017	576,018	13,953,281	278,533	7,603,362	507,654	16,859,761	479,626	12,431,409		
\$1,000,000 or more	353,341	1,209,022,580	285,274	312,716,274	350,447	62,243,965	225,607	24,261,366	324,294	67,111,302	308,094	51,297,015		
<b>Nontaxable returns, total</b>	<b>45,653,826</b>	<b>591,369,784</b>	<b>35,888,305</b>	<b>580,668,058</b>	<b>11,258,675</b>	<b>18,849,977</b>	<b>555,669</b>	<b>4,129,254</b>	<b>4,553,780</b>	<b>9,761,374</b>	<b>3,629,240</b>	<b>5,411,658</b>		

Footnotes at end of table.

**Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**

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

Size of adjusted gross income	State income tax refunds		Alimony received		Business or profession				Capital gain distributions		Sales of capital assets	
	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Net income		Net loss		Number of returns (21)	Amount (22)	Taxable net gain	
					Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)			Number of returns (23)	Amount (24)
<b>All returns, total</b>	<b>22,964,214</b>	<b>24,206,006</b>	<b>441,514</b>	<b>8,120,381</b>	<b>16,209,687</b>	<b>330,265,386</b>	<b>5,446,722</b>	<b>48,738,126</b>	<b>4,599,135</b>	<b>8,416,731</b>	<b>13,427,079</b>	<b>789,797,297</b>
No adjusted gross income	84,997	253,202	* 709	* 17,177	212,239	2,688,671	429,977	10,743,018	29,044	36,701	165,726	10,929,006
\$1 under \$5,000	96,236	57,764	12,124	48,874	1,351,819	3,904,914	158,823	979,663	343,221	276,371	458,409	809,762
\$5,000 under \$10,000	135,605	79,319	23,673	102,417	1,736,070	11,626,939	184,145	1,194,895	200,297	239,472	466,823	1,579,013
\$10,000 under \$15,000	256,138	147,636	40,832	311,444	1,695,773	16,556,296	240,522	1,895,075	214,205	332,462	472,963	1,749,283
\$15,000 under \$20,000	343,539	188,855	37,850	303,100	1,144,236	12,971,831	265,387	2,105,613	199,657	238,883	433,733	1,984,703
\$20,000 under \$25,000	482,416	230,430	37,814	320,145	839,119	10,686,018	267,212	1,755,465	164,085	245,207	406,848	1,927,522
\$25,000 under \$30,000	621,237	302,498	36,816	388,958	734,803	10,622,790	267,015	1,781,254	173,381	255,395	422,174	2,184,965
\$30,000 under \$40,000	1,786,876	975,120	65,334	802,522	1,257,950	17,786,932	507,989	3,076,241	345,996	426,125	796,257	4,704,585
\$40,000 under \$50,000	2,091,754	1,264,727	49,658	767,243	1,106,549	16,208,014	459,326	2,639,195	390,479	615,884	854,874	5,575,487
\$50,000 under \$75,000	5,614,850	3,960,527	74,100	1,654,603	2,079,261	35,340,025	1,039,407	6,263,365	845,713	1,475,849	2,077,659	17,827,689
\$75,000 under \$100,000	4,515,008	3,660,605	30,556	856,613	1,424,198	30,602,858	617,322	3,472,142	653,719	1,148,707	1,753,040	21,345,205
\$100,000 under \$200,000	5,546,706	5,938,834	23,824	1,148,793	1,809,342	66,288,637	742,802	5,387,127	825,108	2,037,960	3,063,606	67,091,897
\$200,000 under \$500,000	1,035,039	2,233,468	6,030	832,321	636,111	53,290,017	201,387	2,938,573	189,900	896,556	1,421,642	98,690,080
\$500,000 under \$1,000,000	200,864	1,064,349	1,643	406,904	117,221	16,997,119	39,370	1,131,576	18,833	121,489	368,754	75,000,350
\$1,000,000 under \$1,500,000	59,080	571,473	279	28,019	27,696	5,648,649	10,268	505,529	3,279	27,177	105,275	43,801,537
\$1,500,000 under \$2,000,000	27,498	393,698	84	28,350	11,777	3,018,574	4,382	290,752	1,056	10,821	46,943	30,434,436
\$2,000,000 under \$5,000,000	45,133	990,355	153	32,319	18,408	10,308,226	7,595	873,883	959	18,992	77,025	92,779,494
\$5,000,000 under \$10,000,000	12,504	606,420	23	21,122	4,419	2,286,669	2,089	515,291	170	12,251	21,008	68,256,219
\$10,000,000 or more	8,735	1,286,725	13	49,458	2,693	3,452,208	1,701	1,189,468	33	1,429	14,319	243,123,059
<b>Taxable returns, total</b>	<b>20,692,187</b>	<b>22,153,705</b>	<b>318,690</b>	<b>7,085,346</b>	<b>9,368,887</b>	<b>261,893,236</b>	<b>3,789,396</b>	<b>28,404,323</b>	<b>4,045,697</b>	<b>7,921,918</b>	<b>11,865,301</b>	<b>769,758,786</b>
No adjusted gross income	247	3,430	--	--	1,377	126,308	467	217,635	* 164	* 1,297	1,861	2,345,595
\$1 under \$5,000	* 3,952	* 1,933	--	--	20,041	20,690	* 1,920	* 8,255	210,824	215,786	238,379	371,176
\$5,000 under \$10,000	12,691	1,622	* 650	* 5,847	137,089	601,742	22,469	81,333	103,130	153,957	211,212	629,281
\$10,000 under \$15,000	69,321	32,700	19,489	159,942	401,788	3,291,513	80,927	398,678	141,367	261,036	271,361	959,385
\$15,000 under \$20,000	155,655	60,466	22,756	203,593	412,485	4,458,636	93,364	659,881	135,575	180,392	266,272	1,028,720
\$20,000 under \$25,000	283,409	111,115	20,635	172,855	417,455	4,501,466	136,000	691,166	128,857	209,969	325,961	1,410,854
\$25,000 under \$30,000	399,418	165,595	18,068	209,523	375,461	4,803,931	156,302	922,780	144,287	221,947	341,183	1,753,837
\$30,000 under \$40,000	1,429,771	712,302	53,662	632,685	856,788	11,079,388	364,379	2,033,361	313,838	370,776	665,990	3,583,472
\$40,000 under \$50,000	1,766,804	986,811	47,776	719,760	874,971	12,586,346	370,889	2,126,698	351,975	585,644	763,463	4,445,001
\$50,000 under \$75,000	5,223,288	3,559,802	74,048	1,652,022	1,863,164	30,475,000	956,918	5,455,063	825,001	1,452,719	1,966,133	16,261,842
\$75,000 under \$100,000	4,428,524	3,519,544	29,873	815,214	1,392,550	29,463,095	600,334	3,246,656	652,602	1,145,822	1,713,302	20,174,114
\$100,000 under \$200,000	5,531,627	5,876,725	23,522	1,116,707	1,798,818	65,674,924	738,400	5,253,321	824,049	2,035,226	3,048,571	66,105,140
\$200,000 under \$500,000	1,034,011	2,221,285	6,018	831,570	634,975	53,167,486	200,830	2,887,618	189,742	895,612	1,419,178	98,238,243
\$500,000 under \$1,000,000	200,649	1,057,923	1,640	406,358	117,031	16,970,084	39,246	1,111,478	18,800	121,273	368,268	74,789,342
\$1,000,000 or more	152,819	3,842,452	552	159,268	64,894	24,672,627	25,951	3,310,343	5,484	70,463	264,167	477,682,782
<b>Nontaxable returns, total</b>	<b>2,272,027</b>	<b>2,052,301</b>	<b>122,824</b>	<b>1,035,035</b>	<b>6,840,801</b>	<b>68,372,150</b>	<b>1,658,325</b>	<b>20,333,802</b>	<b>553,439</b>	<b>494,814</b>	<b>1,561,777</b>	<b>20,038,512</b>

Footnotes at end of table.

**Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D											
	Taxable net loss		Short-term capital gain		Short-term capital loss		Short-term loss carryover		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
<b>All returns, total</b>	<b>8,641,990</b>	<b>18,751,674</b>	<b>5,337,951</b>	<b>52,208,971</b>	<b>5,188,636</b>	<b>129,803,389</b>	<b>1,931,034</b>	<b>105,089,820</b>	<b>5,319,838</b>	<b>33,524,258</b>	<b>3,623,253</b>	<b>27,126,470</b>
No adjusted gross income	521,417	1,295,372	88,769	1,255,098	269,147	12,924,095	201,579	11,330,384	113,924	1,074,156	98,753	1,734,533
\$1 under \$5,000	435,750	821,625	178,138	137,813	187,544	2,690,126	105,391	2,199,476	188,296	192,116	94,367	544,178
\$5,000 under \$10,000	334,056	688,816	151,658	291,388	150,870	2,644,251	73,388	2,270,163	153,366	320,432	96,105	379,145
\$10,000 under \$15,000	343,659	731,634	183,746	332,176	149,647	2,647,093	59,396	2,258,771	180,414	347,051	101,773	359,903
\$15,000 under \$20,000	350,306	766,358	153,010	328,120	148,807	2,630,346	58,300	1,887,613	155,041	387,869	102,969	822,255
\$20,000 under \$25,000	319,458	673,907	135,904	245,596	141,683	2,844,925	57,863	2,426,374	134,487	292,691	92,366	456,922
\$25,000 under \$30,000	297,091	603,028	158,133	323,079	141,502	2,244,851	52,703	1,859,647	155,105	333,287	97,865	412,495
\$30,000 under \$40,000	530,300	1,102,486	279,744	587,104	273,040	4,704,127	103,372	3,506,078	276,214	665,223	185,585	1,252,855
\$40,000 under \$50,000	539,024	1,076,511	317,971	771,638	269,778	4,677,629	93,556	3,737,651	313,479	969,046	195,275	1,195,034
\$50,000 under \$75,000	1,283,264	2,684,678	789,484	2,114,359	729,884	10,935,898	210,425	9,273,034	783,833	2,313,705	542,292	1,928,487
\$75,000 under \$100,000	1,067,399	2,296,796	673,185	2,192,476	619,191	10,784,676	195,849	8,889,506	660,397	2,272,715	453,476	2,173,074
\$100,000 under \$200,000	1,736,912	3,804,717	1,267,581	5,651,886	1,182,710	24,852,160	372,787	20,758,570	1,268,587	5,681,192	877,991	4,781,666
\$200,000 under \$500,000	687,878	1,684,019	636,454	6,593,565	636,463	19,995,500	233,728	16,677,093	637,102	6,142,065	467,977	4,103,316
\$500,000 under \$1,000,000	131,217	345,470	181,196	4,494,160	169,099	9,269,121	67,104	7,475,240	175,411	3,393,648	122,013	1,996,840
\$1,000,000 under \$1,500,000	31,369	84,666	54,344	2,499,163	50,016	3,496,897	18,895	2,733,394	49,363	1,586,018	38,002	842,630
\$1,500,000 under \$2,000,000	12,156	33,640	24,540	1,627,899	21,923	2,054,017	8,711	1,579,627	21,645	911,632	16,918	562,431
\$2,000,000 under \$5,000,000	16,247	45,271	43,241	5,494,806	33,172	4,379,456	12,873	3,119,487	36,668	2,595,986	26,928	1,247,358
\$5,000,000 under \$10,000,000	3,139	8,879	12,065	3,775,930	8,736	1,970,930	3,186	1,193,644	9,813	1,311,580	7,500	651,225
\$10,000,000 or more	1,348	3,810	8,788	13,592,717	5,415	4,057,290	1,929	1,934,068	6,695	2,731,844	5,098	1,682,123
<b>Taxable returns, total</b>	<b>6,661,418</b>	<b>14,275,474</b>	<b>4,685,177</b>	<b>49,294,870</b>	<b>4,236,154</b>	<b>98,244,380</b>	<b>1,372,194</b>	<b>78,651,261</b>	<b>4,620,749</b>	<b>30,342,585</b>	<b>3,120,703</b>	<b>21,561,642</b>
No adjusted gross income	1,664	4,767	1,354	148,754	1,220	733,879	1,122	683,070	1,320	57,009	389	53,982
\$1 under \$5,000	43,441	42,290	75,502	66,099	31,269	51,592	9,503	32,342	73,959	66,650	18,892	19,213
\$5,000 under \$10,000	73,697	109,951	65,859	39,296	34,902	182,801	11,636	153,384	64,220	35,510	26,245	25,066
\$10,000 under \$15,000	146,462	280,946	101,138	203,146	67,956	679,080	20,280	581,479	98,582	210,468	48,324	71,923
\$15,000 under \$20,000	175,247	368,349	87,938	116,237	73,734	710,652	23,423	592,115	86,388	129,744	54,736	130,762
\$20,000 under \$25,000	218,908	457,874	106,272	170,056	91,543	1,214,462	32,327	1,063,981	104,864	185,982	62,651	160,078
\$25,000 under \$30,000	229,410	448,501	120,579	263,857	100,955	1,059,910	30,486	796,312	116,573	251,181	73,949	265,573
\$30,000 under \$40,000	440,700	904,942	223,324	431,646	218,454	2,990,855	77,874	2,269,620	218,413	468,466	153,913	752,488
\$40,000 under \$50,000	470,081	924,394	281,426	614,418	232,378	3,589,284	76,602	2,833,513	278,107	740,120	168,706	918,660
\$50,000 under \$75,000	1,206,131	2,510,056	747,521	1,904,967	679,940	8,750,695	185,000	7,413,155	739,835	2,070,226	510,000	1,593,188
\$75,000 under \$100,000	1,049,806	2,248,012	654,815	1,995,596	608,651	9,917,487	191,599	8,134,766	642,246	2,076,666	447,713	2,064,561
\$100,000 under \$200,000	1,724,712	3,775,537	1,260,567	5,485,072	1,172,376	23,850,893	367,132	19,905,223	1,261,306	5,503,048	872,013	4,613,083
\$200,000 under \$500,000	686,262	1,679,709	635,228	6,522,789	635,004	19,699,563	232,879	16,425,073	635,833	6,093,384	467,112	4,050,926
\$500,000 under \$1,000,000	130,817	344,368	180,927	4,465,465	168,719	9,062,981	66,865	7,298,250	175,138	3,370,973	121,753	1,987,388
\$1,000,000 or more	64,081	175,777	142,727	26,867,472	119,053	15,750,246	45,467	10,468,979	123,965	9,077,159	94,305	4,874,751
<b>Nontaxable returns, total</b>	<b>1,980,572</b>	<b>4,476,201</b>	<b>652,774</b>	<b>3,014,100</b>	<b>952,481</b>	<b>31,559,009</b>	<b>558,840</b>	<b>26,438,559</b>	<b>699,089</b>	<b>3,181,673</b>	<b>502,550</b>	<b>5,564,828</b>

Footnotes at end of table.



**Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D--continued											
	Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/S-corporation gain		Net short-term partnership/S-corporation loss		Long-term capital gain		Long-term capital loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>146,529</b>	<b>4,688,907</b>	<b>178,867</b>	<b>1,365,522</b>	<b>731,903</b>	<b>21,706,855</b>	<b>353,257</b>	<b>3,833,841</b>	<b>12,670,217</b>	<b>763,742,508</b>	<b>7,257,803</b>	<b>208,022,674</b>
No adjusted gross income	4,549	78,491	5,102	58,498	12,681	525,084	8,539	223,314	175,494	11,514,572	446,041	22,130,052
\$1 under \$5,000	* 3,820	* 357	3,692	16,746	9,854	20,393	8,254	4,779	435,610	868,156	386,930	5,085,293
\$5,000 under \$10,000	* 2,946	* 5,179	2,167	3,577	7,490	7,361	5,370	32,951	447,610	1,560,183	293,221	4,994,416
\$10,000 under \$15,000	4,216	3,097	2,169	9,304	12,580	22,717	7,284	59,804	425,905	1,656,597	303,335	5,662,194
\$15,000 under \$20,000	* 3,184	* 4,359	* 107	* 59	5,817	6,442	4,527	10,969	397,587	1,863,154	306,833	7,062,183
\$20,000 under \$25,000	* 1,318	* 597	3,259	15,266	14,628	23,572	10,430	17,628	378,332	1,828,806	271,142	5,618,520
\$25,000 under \$30,000	4,048	11,457	* 2,810	* 2,010	7,409	13,054	7,224	5,419	382,390	2,075,376	244,605	4,805,976
\$30,000 under \$40,000	5,584	19,911	5,460	32,517	27,237	34,736	15,445	45,442	730,789	4,513,159	431,948	11,011,220
\$40,000 under \$50,000	4,697	13,869	8,634	10,316	30,039	92,349	13,912	38,253	790,119	5,290,394	446,895	7,793,404
\$50,000 under \$75,000	10,345	28,958	15,421	22,281	74,900	148,188	38,480	88,587	1,922,654	17,195,436	1,074,451	22,815,209
\$75,000 under \$100,000	12,503	76,128	12,122	18,693	66,113	193,554	32,024	53,324	1,650,976	20,439,153	861,296	19,039,596
\$100,000 under \$200,000	24,679	145,875	33,551	115,641	157,016	860,772	78,405	232,238	2,897,627	64,920,007	1,448,014	38,039,000
\$200,000 under \$500,000	29,334	284,134	32,581	99,258	143,655	1,400,557	61,254	349,025	1,394,687	96,830,228	578,830	29,136,067
\$500,000 under \$1,000,000	13,675	269,224	17,532	97,449	70,712	1,620,155	29,985	490,458	372,902	73,492,613	110,316	10,901,424
\$1,000,000 under \$1,500,000	5,995	242,469	8,432	49,873	28,523	1,006,049	10,808	206,372	107,242	42,617,357	26,351	4,001,350
\$1,500,000 under \$2,000,000	3,458	170,393	5,258	42,979	15,570	800,718	5,596	123,982	47,624	29,729,291	10,155	2,082,228
\$2,000,000 under \$5,000,000	7,206	581,169	11,609	117,074	29,587	2,937,020	9,940	514,908	76,906	89,439,292	13,737	4,722,990
\$5,000,000 under \$10,000,000	2,696	409,657	4,586	95,876	10,067	2,400,088	3,256	375,658	21,282	65,624,946	2,616	1,667,692
\$10,000,000 or more	2,277	2,343,583	4,373	558,105	8,023	9,594,047	2,524	960,729	14,483	232,283,787	1,086	1,453,859
<b>Taxable returns, total</b>	<b>128,789</b>	<b>4,556,288</b>	<b>163,290</b>	<b>1,257,776</b>	<b>679,830</b>	<b>20,994,418</b>	<b>314,894</b>	<b>3,373,337</b>	<b>11,205,958</b>	<b>743,115,554</b>	<b>5,578,925</b>	<b>153,170,524</b>
No adjusted gross income	71	4,725	205	1,287	426	105,034	246	13,554	1,777	2,370,224	1,284	1,360,106
\$1 under \$5,000	* 650	* 101	* 650	* 1	* 4,572	* 791	* 3,629	* 480	230,295	345,160	40,809	190,642
\$5,000 under \$10,000	* 6	* 1	* 1,632	* 474	* 4,547	* 5,028	* 1,302	* 5,120	204,478	648,004	69,069	476,613
\$10,000 under \$15,000	* 1,288	* 1,853	* 1,274	* 1,109	* 4,621	* 5,620	4,420	39,363	236,684	886,549	130,505	1,810,982
\$15,000 under \$20,000	* 2,061	* 2,861	--	--	* 3,306	* 164	* 3,573	* 4,307	245,384	963,891	157,581	2,733,234
\$20,000 under \$25,000	* 688	* 398	* 2,094	* 13,237	10,210	21,911	7,316	15,401	305,465	1,310,861	187,665	3,247,284
\$25,000 under \$30,000	* 3,240	* 4,600	* 1,170	* 1,499	5,635	12,879	5,565	1,328	313,063	1,569,309	193,094	3,010,572
\$30,000 under \$40,000	5,387	18,141	4,464	28,833	25,130	20,415	12,113	15,290	615,606	3,342,287	364,956	6,821,259
\$40,000 under \$50,000	3,749	2,527	7,641	7,381	26,223	70,815	10,254	28,774	705,435	4,162,373	393,156	6,226,383
\$50,000 under \$75,000	10,115	22,737	15,377	22,119	71,061	122,317	37,055	32,546	1,818,859	15,543,867	1,014,573	20,161,700
\$75,000 under \$100,000	12,460	75,865	11,878	17,114	63,469	166,686	28,349	26,666	1,614,433	19,364,688	845,674	17,799,177
\$100,000 under \$200,000	24,616	145,267	32,795	113,702	155,315	824,373	77,025	211,503	2,882,734	63,972,924	1,439,245	36,267,401
\$200,000 under \$500,000	29,226	279,150	32,425	97,004	143,129	1,355,940	61,042	332,245	1,392,247	96,373,542	577,482	28,779,048
\$500,000 under \$1,000,000	13,640	268,760	17,482	96,357	70,576	1,604,238	29,929	479,491	372,357	73,269,532	110,029	10,664,860
\$1,000,000 or more	21,593	3,729,304	34,204	857,659	91,609	16,678,208	32,075	2,167,268	267,142	458,986,344	53,804	13,621,261
<b>Nontaxable returns, total</b>	<b>17,740</b>	<b>132,619</b>	<b>15,576</b>	<b>107,746</b>	<b>52,073</b>	<b>712,437</b>	<b>38,363</b>	<b>460,504</b>	<b>1,464,260</b>	<b>20,626,954</b>	<b>1,678,877</b>	<b>54,852,151</b>

Footnotes at end of table.

**Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D--continued											
	Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Long-term loss carryover		Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/S-corporation gain	
	Number of returns (49)	Amount (50)	Number of returns (51)	Amount (52)	Number of returns (53)	Amount (54)	Number of returns (55)	Amount (56)	Number of returns (57)	Amount (58)	Number of returns (59)	Amount (60)
<b>All returns, total</b>	<b>9,191,345</b>	<b>339,029,650</b>	<b>4,660,800</b>	<b>50,994,393</b>	<b>5,464,418</b>	<b>201,030,762</b>	<b>2,360,983</b>	<b>233,813,815</b>	<b>141,298</b>	<b>1,527,883</b>	<b>1,514,318</b>	<b>189,676,169</b>
No adjusted gross income	155,504	4,578,293	163,414	3,981,817	375,672	20,955,478	76,698	6,512,476	3,729	71,342	30,359	3,603,129
\$1 under \$5,000	330,419	731,415	191,987	981,172	293,406	4,683,517	34,157	282,044	2,685	19,685	22,472	108,765
\$5,000 under \$10,000	325,136	1,093,936	156,893	788,557	214,217	4,646,565	48,925	268,254	2,816	5,366	25,267	140,973
\$10,000 under \$15,000	307,306	1,121,465	186,522	1,402,570	206,741	5,058,492	65,175	656,826	* 2,036	* 13,389	35,850	147,665
\$15,000 under \$20,000	288,264	1,243,843	180,679	2,157,426	208,767	5,520,984	64,733	480,288	* 1,115	* 89	15,424	122,063
\$20,000 under \$25,000	261,983	1,277,127	159,921	970,295	180,266	5,257,371	63,557	496,886	* 3,364	* 16,198	37,179	113,452
\$25,000 under \$30,000	274,699	1,193,244	142,606	923,874	174,199	4,473,226	67,509	649,723	* 2,810	* 2,485	21,628	178,241
\$30,000 under \$40,000	516,660	3,199,467	274,057	3,576,292	295,554	8,484,248	117,424	925,514	5,780	17,960	52,381	364,926
\$40,000 under \$50,000	523,650	3,076,179	310,413	1,799,137	291,317	6,951,666	133,835	1,273,392	7,690	12,732	57,965	333,321
\$50,000 under \$75,000	1,371,312	10,123,768	737,013	5,298,571	738,469	20,181,713	298,414	4,430,508	14,797	32,126	177,017	1,383,483
\$75,000 under \$100,000	1,163,878	12,089,270	595,578	4,203,429	620,402	17,905,529	263,093	5,083,001	12,753	36,107	149,956	1,426,898
\$100,000 under \$200,000	2,136,841	36,677,700	1,020,841	8,343,074	1,105,525	36,850,047	503,310	19,219,590	27,088	157,677	350,542	5,225,124
\$200,000 under \$500,000	1,044,957	50,751,304	409,794	6,636,238	558,397	30,460,256	364,846	34,319,485	24,542	127,914	273,404	10,312,447
\$500,000 under \$1,000,000	284,775	35,591,186	81,622	2,373,413	126,488	12,484,663	134,939	26,241,875	11,634	118,991	122,534	11,461,172
\$1,000,000 under \$1,500,000	82,192	20,246,599	21,118	1,174,670	34,810	4,795,592	44,447	14,701,523	5,482	46,822	47,118	7,883,067
\$1,500,000 under \$2,000,000	36,796	13,550,845	9,029	636,088	13,947	2,494,000	21,534	9,583,949	3,021	50,455	24,381	6,813,054
\$2,000,000 under \$5,000,000	59,503	36,329,890	13,604	1,911,244	19,735	5,683,480	37,476	28,870,801	6,715	125,576	44,449	25,171,170
\$5,000,000 under \$10,000,000	16,353	23,663,920	3,487	953,514	4,245	2,174,481	12,113	21,186,263	2,211	95,756	14,903	21,467,736
\$10,000,000 or more	11,119	82,490,200	2,223	2,883,014	2,260	1,969,454	8,799	58,681,416	2,030	577,215	11,469	93,419,483
<b>Taxable returns, total</b>	<b>8,070,762</b>	<b>328,154,871</b>	<b>3,876,197</b>	<b>38,842,333</b>	<b>4,194,524</b>	<b>152,256,284</b>	<b>2,001,766</b>	<b>223,902,508</b>	<b>127,971</b>	<b>1,394,284</b>	<b>1,374,768</b>	<b>185,054,677</b>
No adjusted gross income	1,508	781,509	379	143,357	1,467	1,542,728	1,100	1,110,575	116	818	982	787,726
\$1 under \$5,000	154,531	230,785	38,086	54,787	36,709	206,273	8,454	15,265	* 650	* 1	10,197	7,692
\$5,000 under \$10,000	144,222	413,927	50,998	110,824	47,264	426,438	4,468	12,305	* 1,632	* 712	13,908	51,820
\$10,000 under \$15,000	163,455	562,418	93,274	449,712	79,358	1,503,148	19,394	98,889	* 1,274	* 1,654	20,409	64,644
\$15,000 under \$20,000	178,522	664,443	103,981	470,534	111,412	2,536,169	25,576	121,336	--	--	7,969	31,950
\$20,000 under \$25,000	204,056	911,828	121,564	635,262	121,542	2,893,773	41,126	178,237	* 1,900	* 10,990	27,967	78,777
\$25,000 under \$30,000	225,345	930,917	115,017	532,121	135,811	2,871,077	52,059	357,493	* 1,170	* 2,248	13,174	114,964
\$30,000 under \$40,000	431,254	2,457,856	229,644	1,381,127	250,000	6,301,753	95,301	596,346	4,786	12,450	45,591	245,004
\$40,000 under \$50,000	464,395	2,335,636	275,421	1,465,497	257,900	5,548,011	111,514	920,811	7,006	10,907	47,961	226,941
\$50,000 under \$75,000	1,303,379	9,391,900	701,892	4,874,107	695,584	17,674,568	268,009	3,743,601	14,758	31,930	160,146	1,000,174
\$75,000 under \$100,000	1,142,637	11,554,205	588,876	4,046,963	601,959	16,656,497	252,337	4,674,357	12,720	34,473	142,783	1,253,116
\$100,000 under \$200,000	2,124,552	36,209,738	1,017,187	8,273,886	1,097,402	35,029,322	499,489	18,845,193	26,503	156,993	346,683	5,072,056
\$200,000 under \$500,000	1,042,919	50,454,585	409,056	6,556,953	557,104	30,072,925	364,023	34,189,662	24,433	124,811	272,552	10,181,718
\$500,000 under \$1,000,000	284,294	35,448,470	81,458	2,333,896	126,185	12,235,705	134,742	26,194,260	11,599	118,131	122,316	11,379,115
\$1,000,000 or more	205,632	175,806,655	49,364	7,513,307	74,828	16,757,896	124,193	132,844,178	19,424	888,167	142,107	154,558,981
<b>Nontaxable returns, total</b>	<b>1,120,584</b>	<b>10,874,780</b>	<b>784,604</b>	<b>12,152,060</b>	<b>1,269,884</b>	<b>48,774,478</b>	<b>359,197</b>	<b>9,911,307</b>	<b>13,327</b>	<b>133,599</b>	<b>139,550</b>	<b>4,621,492</b>

Footnotes at end of table.

**Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D--cont.						Sale of property other than capital assets						Taxable IRA distributions	
	Net long-term partnership/S-corporation loss			Schedule D capital gain distributions			Net gain			Net loss			Number of returns	Amount
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount		Number of returns	Amount			
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)				
<b>All returns, total</b>	<b>407,026</b>	<b>4,260,226</b>	<b>9,911,970</b>	<b>51,000,528</b>	<b>894,821</b>	<b>14,020,711</b>	<b>883,982</b>	<b>9,819,064</b>	<b>9,965,065</b>	<b>124,705,552</b>				
No adjusted gross income	12,520	815,657	190,918	514,916	47,233	983,697	71,777	3,407,487	90,723	1,158,023				
\$1 under \$5,000	11,892	30,760	375,020	395,772	13,320	28,171	15,704	135,905	212,131	473,463				
\$5,000 under \$10,000	5,027	12,980	343,359	516,073	21,146	67,656	25,683	122,562	444,417	1,618,447				
\$10,000 under \$15,000	9,567	84,628	327,351	627,527	18,747	73,428	21,192	140,334	678,299	3,190,285				
\$15,000 under \$20,000	7,165	43,675	317,224	676,952	29,969	198,809	29,580	125,236	677,439	3,996,223				
\$20,000 under \$25,000	13,150	51,341	278,662	618,025	31,366	138,854	29,867	142,520	596,004	3,705,488				
\$25,000 under \$30,000	10,151	46,759	278,317	694,536	34,839	228,522	28,337	154,942	546,177	3,602,087				
\$30,000 under \$40,000	23,537	146,861	520,647	1,237,392	52,937	316,668	46,848	154,483	942,459	6,926,479				
\$40,000 under \$50,000	19,056	51,538	613,412	1,629,172	54,888	355,855	49,428	329,680	829,642	7,421,193				
\$50,000 under \$75,000	55,893	346,447	1,437,665	4,301,324	130,678	1,060,936	106,644	467,023	1,816,177	20,621,318				
\$75,000 under \$100,000	37,552	146,091	1,254,713	5,091,544	99,197	849,336	82,099	444,163	1,262,637	18,585,414				
\$100,000 under \$200,000	93,479	670,678	2,318,740	11,779,641	161,089	2,157,295	155,178	981,596	1,409,061	32,734,810				
\$200,000 under \$500,000	64,351	433,453	1,139,831	9,968,785	110,958	1,922,682	122,025	968,171	362,965	14,501,694				
\$500,000 under \$1,000,000	24,044	437,294	306,075	4,711,284	42,126	1,062,465	52,828	552,050	62,187	3,604,237				
\$1,000,000 under \$1,500,000	8,065	154,485	85,136	1,956,385	15,143	395,545	17,840	315,584	15,248	890,201				
\$1,500,000 under \$2,000,000	3,815	126,440	37,905	1,000,435	7,657	263,909	8,113	177,442	6,593	421,163				
\$2,000,000 under \$5,000,000	5,658	317,289	60,255	2,381,951	14,823	908,489	13,991	444,992	9,321	797,809				
\$5,000,000 under \$10,000,000	1,502	146,090	16,028	1,009,172	4,812	558,481	4,070	227,828	2,199	243,191				
\$10,000,000 or more	799	197,759	10,712	1,889,642	3,893	2,449,912	2,978	527,069	1,388	214,027				
<b>Taxable returns, total</b>	<b>354,446</b>	<b>3,021,216</b>	<b>8,723,969</b>	<b>48,334,585</b>	<b>707,087</b>	<b>12,183,248</b>	<b>669,548</b>	<b>5,312,443</b>	<b>8,233,236</b>	<b>114,807,436</b>				
No adjusted gross income	156	25,069	1,194	42,280	593	146,611	368	94,953	979	56,675				
\$1 under \$5,000	* 2,307	* 1,092	164,085	162,930	* 2,086	* 352	* 1,949	* 248	8,643	19,403				
\$5,000 under \$10,000	* 2,307	* 4,257	155,229	235,571	* 676	* 813	* 1,949	* 58	35,668	167,765				
\$10,000 under \$15,000	5,910	15,979	169,910	320,109	5,629	13,224	6,215	26,947	337,263	1,501,725				
\$15,000 under \$20,000	* 2,376	* 2,976	199,389	428,607	8,101	33,974	11,911	34,395	359,598	2,116,171				
\$20,000 under \$25,000	8,802	25,909	222,677	460,669	17,383	67,017	11,931	20,022	476,156	2,948,200				
\$25,000 under \$30,000	8,854	23,516	231,270	584,325	18,703	103,675	18,941	83,519	476,272	3,111,953				
\$30,000 under \$40,000	20,555	81,267	451,775	998,419	43,105	264,722	30,775	78,212	867,134	6,215,658				
\$40,000 under \$50,000	14,782	9,591	560,223	1,486,607	45,087	269,875	39,052	215,570	787,378	7,098,336				
\$50,000 under \$75,000	51,100	271,365	1,374,315	4,098,462	112,806	858,421	92,597	297,528	1,770,337	19,942,735				
\$75,000 under \$100,000	37,391	144,304	1,233,365	4,966,070	94,963	772,906	81,125	414,059	1,248,001	18,359,881				
\$100,000 under \$200,000	91,947	636,901	2,306,872	11,675,638	158,995	2,123,078	151,631	921,465	1,406,485	32,626,320				
\$200,000 under \$500,000	64,160	420,501	1,138,128	9,943,720	110,628	1,910,853	121,653	942,443	362,509	14,479,224				
\$500,000 under \$1,000,000	24,001	433,064	305,720	4,703,588	42,055	1,049,507	52,739	542,033	62,111	3,600,039				
\$1,000,000 or more	19,799	925,425	209,815	8,227,591	46,276	4,588,220	46,712	1,640,991	34,704	2,563,351				
<b>Nontaxable returns, total</b>	<b>52,579</b>	<b>1,239,010</b>	<b>1,188,001</b>	<b>2,665,942</b>	<b>187,734</b>	<b>1,837,463</b>	<b>214,434</b>	<b>4,506,621</b>	<b>1,731,829</b>	<b>9,898,116</b>				

Footnotes at end of table.

**Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**

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

Size of adjusted gross income	Pensions and annuities						Rent						Royalty					
	Total		Taxable		Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
<b>All returns, total</b>	<b>26,511,367</b>	<b>780,831,489</b>	<b>24,098,220</b>	<b>450,454,465</b>	<b>3,945,510</b>	<b>53,607,878</b>	<b>5,200,270</b>	<b>64,256,741</b>	<b>1,463,190</b>	<b>17,360,823</b>	<b>40,159</b>	<b>320,028</b>						
No adjusted gross income	209,440	4,373,674	166,778	1,855,402	88,415	1,184,036	266,883	7,808,243	31,481	298,952	1,071	20,140						
\$1 under \$5,000	673,447	4,683,077	610,869	1,675,972	78,655	237,785	108,411	1,178,879	42,173	49,348	* 1,222	* 4,537						
\$5,000 under \$10,000	1,289,939	11,219,149	1,249,644	6,451,151	140,630	602,032	151,704	1,408,205	40,680	82,467	* 650	* 414						
\$10,000 under \$15,000	1,857,848	20,595,523	1,794,510	14,353,972	207,224	1,100,487	171,587	1,340,338	53,291	179,706	* 1,307	* 2,764						
\$15,000 under \$20,000	1,897,323	25,959,587	1,825,985	18,862,468	201,711	1,082,296	189,281	1,858,646	57,180	119,369	* 3,750	* 66,558						
\$20,000 under \$25,000	1,599,002	25,149,825	1,525,046	18,095,986	173,954	1,024,344	195,752	1,940,478	50,303	162,834	* 345	* 13						
\$25,000 under \$30,000	1,423,193	25,544,357	1,322,823	17,909,569	149,867	883,912	205,819	1,909,343	64,692	229,529	* 106	* 24						
\$30,000 under \$40,000	2,614,607	50,681,403	2,445,322	36,200,311	279,731	1,775,171	402,712	3,733,219	98,188	376,922	2,408	12,924						
\$40,000 under \$50,000	2,284,881	52,652,390	2,108,902	36,782,882	265,498	1,904,182	404,943	3,887,236	85,200	361,821	* 2,606	* 7,366						
\$50,000 under \$75,000	4,769,688	131,136,642	4,354,987	89,292,597	618,194	5,269,195	907,052	9,122,069	203,706	1,049,860	** 8,684	** 61,255						
\$75,000 under \$100,000	3,204,933	114,882,290	2,847,974	72,204,466	505,388	5,242,437	699,206	6,949,434	176,508	1,019,623	**	**						
\$100,000 under \$200,000	3,591,859	193,499,931	3,015,567	99,546,475	739,049	10,922,109	976,048	12,001,867	289,436	2,621,262	9,274	31,114						
\$200,000 under \$500,000	864,185	84,994,254	661,259	29,220,410	349,489	10,262,790	392,791	6,689,837	159,545	3,099,941	5,821	66,968						
\$500,000 under \$1,000,000	144,559	18,254,697	105,338	4,307,088	86,574	4,761,978	79,279	2,152,430	52,153	2,311,148	1,267	11,108						
\$1,000,000 under \$1,500,000	36,445	5,989,224	26,519	1,256,618	24,403	1,894,059	20,649	685,190	18,786	1,063,112	417	1,437						
\$1,500,000 under \$2,000,000	16,066	2,731,506	11,637	616,899	11,767	1,140,497	8,765	353,315	9,141	638,770	290	9,111						
\$2,000,000 under \$5,000,000	23,725	5,367,045	17,415	1,021,628	17,476	2,342,411	13,682	672,666	18,496	1,456,712	534	11,084						
\$5,000,000 under \$10,000,000	6,169	1,589,726	4,589	369,524	4,585	940,146	3,448	242,077	6,607	745,086	197	3,743						
\$10,000,000 or more	4,058	1,527,187	3,056	431,046	2,880	1,038,011	2,256	313,266	5,624	1,494,362	211	9,470						
<b>Taxable returns, total</b>	<b>21,610,788</b>	<b>720,856,029</b>	<b>19,547,813</b>	<b>416,651,298</b>	<b>3,188,889</b>	<b>48,570,101</b>	<b>3,927,308</b>	<b>43,819,597</b>	<b>1,251,524</b>	<b>16,538,161</b>	<b>33,524</b>	<b>231,884</b>						
No adjusted gross income	1,999	89,422	1,930	55,911	445	64,759	1,480	84,682	372	9,538	* 34	* 6,730						
\$1 under \$5,000	20,577	66,184	20,577	36,842	* 1,311	* 1,487	* 893	* 24,465	* 5,772	* 1,410	--	--						
\$5,000 under \$10,000	113,095	687,848	108,478	585,194	11,965	65,907	7,218	106,935	* 5,268	* 9,533	* 650	* 414						
\$10,000 under \$15,000	953,924	10,529,352	928,133	7,737,773	79,767	477,449	39,091	145,154	22,380	86,765	* 1,307	* 2,764						
\$15,000 under \$20,000	1,100,712	14,599,907	1,071,439	11,422,962	95,231	514,434	78,756	544,456	38,301	94,875	--	--						
\$20,000 under \$25,000	1,246,044	19,653,745	1,197,108	14,908,759	126,708	785,089	97,313	698,957	38,727	143,976	* 345	* 13						
\$25,000 under \$30,000	3,209,620	22,695,658	1,127,572	16,229,195	108,250	600,675	125,226	1,006,455	51,424	209,981	--	--						
\$30,000 under \$40,000	2,359,573	46,733,176	2,221,417	34,205,838	227,195	1,381,614	271,602	2,037,185	88,052	329,573	* 2,062	* 9,771						
\$40,000 under \$50,000	2,130,009	49,973,141	1,977,382	35,520,882	227,836	1,547,327	327,531	2,623,049	76,853	345,215	* 2,603	* 7,365						
\$50,000 under \$75,000	4,630,989	128,610,011	4,237,899	87,754,215	579,262	4,869,883	814,980	7,511,579	195,537	1,023,607	** 8,546	** 61,241						
\$75,000 under \$100,000	3,169,768	113,767,328	2,819,486	71,750,790	499,944	5,170,699	677,357	6,350,356	171,903	918,337	**	**						
\$100,000 under \$200,000	3,582,637	193,126,830	3,007,740	99,278,324	734,699	10,766,249	966,355	11,651,477	287,222	2,587,563	9,269	31,100						
\$200,000 under \$500,000	863,086	84,900,769	660,326	29,181,142	348,809	10,231,046	391,747	6,641,859	159,117	3,084,862	5,807	66,856						
\$500,000 under \$1,000,000	144,396	18,233,959	105,200	4,296,530	86,437	4,753,527	79,070	2,140,767	52,040	2,306,338	1,259	10,864						
\$1,000,000 or more	86,360	17,188,700	63,127	3,686,937	61,030	7,339,957	48,689	2,252,221	58,555	5,384,591	1,643	34,765						
<b>Nontaxable returns, total</b>	<b>4,900,578</b>	<b>59,975,460</b>	<b>4,550,407</b>	<b>33,803,166</b>	<b>756,621</b>	<b>5,037,776</b>	<b>1,272,962</b>	<b>20,437,144</b>	<b>211,667</b>	<b>822,662</b>	<b>6,635</b>	<b>88,144</b>						

Footnotes at end of table.

**Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**

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

Size of adjusted gross income	Farm rental			Total rental and royalty			Partnership and S Corporation					
	Net income		Net loss	Net income		Net loss	Net income		Net loss			
	Number of returns	Amount	Number of returns	Number of returns	Amount	Number of returns	Number of returns	Amount	Number of returns	Amount		
<b>All returns, total</b>	<b>462,724</b>	<b>3,609,088</b>	<b>125,974</b>	<b>611,692</b>	<b>5,329,744</b>	<b>73,354,079</b>	<b>4,855,255</b>	<b>49,926,987</b>	<b>5,022,308</b>	<b>528,224,522</b>	<b>2,596,993</b>	<b>102,747,208</b>
No adjusted gross income	10,028	99,686	5,791	61,623	109,910	1,488,603	267,968	6,498,122	65,730	2,542,730	263,510	36,222,811
\$1 under \$5,000	15,055	23,641	* 4,448	* 13,650	127,760	301,997	109,116	984,659	66,758	251,798	57,333	940,789
\$5,000 under \$10,000	23,708	122,052	* 4,955	* 5,613	196,191	794,259	143,090	1,270,084	85,310	561,090	78,519	1,087,075
\$10,000 under \$15,000	27,138	81,393	6,506	37,938	271,122	1,309,855	166,044	1,174,483	108,746	797,676	80,024	987,010
\$15,000 under \$20,000	33,302	124,711	6,873	30,468	264,026	1,246,896	184,286	1,703,794	101,787	987,462	63,538	777,918
\$20,000 under \$25,000	22,727	170,126	** 13,200	** 46,001	231,187	1,336,812	196,072	1,740,845	120,909	1,361,451	80,201	986,181
\$25,000 under \$30,000	15,465	122,251	**	**	212,525	1,220,991	199,691	1,695,934	121,108	1,660,766	87,399	740,065
\$30,000 under \$40,000	43,472	306,169	13,610	23,548	388,227	2,429,952	402,349	3,391,203	248,469	3,957,627	150,285	1,723,222
\$40,000 under \$50,000	36,008	317,435	10,228	55,002	353,860	2,498,875	391,640	3,458,145	271,850	4,365,451	171,491	2,116,726
\$50,000 under \$75,000	70,024	478,145	** 34,115	** 127,131	826,979	6,697,005	889,638	7,921,751	677,422	12,693,983	349,435	4,042,787
\$75,000 under \$100,000	63,151	467,526	**	**	674,865	6,615,465	690,126	6,239,558	603,605	14,738,460	290,343	3,554,421
\$100,000 under \$200,000	76,844	827,518	16,960	132,388	988,040	14,178,932	755,422	7,070,707	1,196,187	51,220,393	502,071	8,291,829
\$200,000 under \$500,000	18,471	300,975	** 9,286	** 79,329	459,930	13,429,267	184,220	3,599,081	874,791	94,459,177	276,897	7,905,163
\$500,000 under \$1,000,000	4,565	86,536	**	**	122,136	7,055,239	44,631	1,360,487	280,490	78,690,143	76,495	5,233,471
\$1,000,000 under \$1,500,000	961	16,574	**	**	37,495	2,948,269	13,449	494,755	82,682	42,460,924	23,825	2,678,612
\$1,500,000 under \$2,000,000	646	22,013	**	**	18,256	1,779,343	6,154	292,466	36,530	27,385,477	11,873	2,049,983
\$2,000,000 under \$5,000,000	822	27,356	**	**	30,889	3,800,646	9,827	546,937	56,232	71,418,932	21,513	5,987,978
\$5,000,000 under \$10,000,000	195	5,661	**	**	9,381	1,680,058	2,665	210,577	14,425	38,143,069	7,017	4,327,735
\$10,000,000 or more	143	9,320	**	**	6,963	2,541,554	1,866	293,399	9,277	80,527,915	5,226	13,093,433
<b>Taxable returns, total</b>	<b>370,332</b>	<b>3,126,209</b>	<b>98,674</b>	<b>474,559</b>	<b>4,344,038</b>	<b>67,291,820</b>	<b>3,409,008</b>	<b>32,816,865</b>	<b>4,398,750</b>	<b>517,342,058</b>	<b>1,873,514</b>	<b>58,276,229</b>
No adjusted gross income	* 26	* 589	* 15	* 221	676	72,215	1,511	79,628	1,213	661,526	1,865	1,358,255
\$1 under \$5,000	--	--	--	--	7,083	2,897	* 893	* 17,266	16,508	29,303	* 3,908	* 8,487
\$5,000 under \$10,000	* 650	* 5,096	* 650	* 444	16,250	80,564	7,218	105,511	23,875	125,905	11,716	66,371
\$10,000 under \$15,000	12,019	36,694	* 3,289	* 22,330	107,250	587,107	38,529	142,871	45,022	309,732	16,382	106,313
\$15,000 under \$20,000	16,362	60,684	* 2,330	* 5,725	133,763	660,717	72,562	513,876	53,383	469,813	23,263	172,109
\$20,000 under \$25,000	20,438	155,079	** 11,913	** 43,949	172,912	1,071,474	98,178	620,796	75,850	761,699	40,007	255,475
\$25,000 under \$30,000	13,507	101,799	**	**	158,272	901,822	122,431	923,033	75,119	1,009,415	53,353	248,747
\$30,000 under \$40,000	39,998	277,830	10,640	15,780	326,783	1,976,224	270,943	1,921,919	171,842	2,640,140	99,988	815,716
\$40,000 under \$50,000	32,841	266,705	10,132	52,589	307,401	2,094,415	315,448	2,420,427	209,477	3,176,421	120,767	1,069,833
\$50,000 under \$75,000	69,394	471,304	** 33,512	** 122,176	782,367	6,268,857	801,371	6,710,211	600,416	10,672,632	308,371	3,088,547
\$75,000 under \$100,000	62,497	455,442	**	**	664,912	6,437,028	669,330	5,794,964	587,452	14,158,122	276,608	2,873,451
\$100,000 under \$200,000	76,835	827,293	16,918	132,270	982,668	13,992,438	747,509	6,823,435	1,185,654	50,770,450	496,120	7,779,317
\$200,000 under \$500,000	18,444	300,303	** 9,274	** 79,074	458,964	13,383,793	183,692	3,564,778	873,700	94,342,147	275,749	7,610,410
\$500,000 under \$1,000,000	4,560	86,495	**	**	121,923	7,041,612	44,513	1,353,150	280,275	78,626,494	76,187	5,068,634
\$1,000,000 or more	2,763	80,896	**	**	102,812	12,720,656	33,881	1,827,002	198,963	259,588,259	69,231	27,754,564
<b>Nontaxable returns, total</b>	<b>92,392</b>	<b>482,879</b>	<b>27,300</b>	<b>137,133</b>	<b>985,706</b>	<b>6,062,259</b>	<b>1,249,247</b>	<b>17,108,122</b>	<b>623,559</b>	<b>10,882,464</b>	<b>723,478</b>	<b>44,470,979</b>

Footnotes at end of table.

**Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**

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

Size of adjusted gross income	Estate and trust				Farm				Unemployment compensation		Social security benefits	
	Net income		Net loss		Net income		Net loss		Amount		Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)
<b>All returns, total</b>	<b>550,919</b>	<b>19,125,097</b>	<b>44,685</b>	<b>1,941,673</b>	<b>551,965</b>	<b>7,683,980</b>	<b>1,406,308</b>	<b>23,015,298</b>	<b>7,378,438</b>	<b>26,523,665</b>	<b>20,609,364</b>	<b>339,754,476</b>
No adjusted gross income	10,051	209,639	5,635	590,575	15,536	268,150	114,266	4,545,334	20,834	99,780	474,661	6,799,770
\$1 under \$5,000	11,513	35,900	* 633	* 2,446	28,900	80,650	32,172	278,362	171,143	305,315	1,143,764	14,997,556
\$5,000 under \$10,000	19,485	63,246	* 656	* 64	28,663	160,073	54,813	572,166	503,188	1,263,517	1,494,227	21,363,845
\$10,000 under \$15,000	13,197	79,009	* 1,724	* 1,101	37,605	264,452	68,266	741,797	721,418	2,325,971	1,881,111	27,839,239
\$15,000 under \$20,000	17,987	96,916	** 2,808	** 2,365	36,297	302,192	67,344	637,043	774,688	2,670,675	1,730,856	26,412,455
\$20,000 under \$25,000	12,008	88,645	**	**	27,637	242,615	85,322	1,003,266	698,676	2,470,683	1,448,359	23,169,036
\$25,000 under \$30,000	12,365	95,313	* 3,183	* 12,888	34,775	413,523	53,682	658,396	561,861	1,992,170	1,238,501	20,138,240
\$30,000 under \$40,000	32,028	200,986	* 1,824	* 39,331	50,219	589,943	131,786	1,515,092	892,804	3,354,530	1,944,582	31,138,749
\$40,000 under \$50,000	30,016	195,642	* 3	* 239	52,015	497,089	112,751	1,327,376	660,569	2,502,646	1,624,679	25,537,091
\$50,000 under \$75,000	75,924	719,464	2,463	7,487	94,979	1,245,223	253,654	2,802,509	1,216,312	4,556,537	3,195,656	53,022,062
\$75,000 under \$100,000	67,214	865,421	3,124	49,775	51,963	949,102	169,413	2,225,584	609,953	2,477,116	1,881,522	35,164,477
\$100,000 under \$200,000	132,063	2,472,272	11,096	83,090	66,571	1,287,533	178,854	2,917,618	473,419	2,093,333	1,854,245	38,270,289
\$200,000 under \$500,000	74,198	2,867,625	4,748	114,675	18,478	767,613	58,820	1,761,963	65,449	370,262	522,568	11,614,388
\$500,000 under \$1,000,000	21,296	1,830,603	2,395	87,587	4,966	246,624	14,678	761,072	6,153	29,052	104,049	2,474,120
\$1,000,000 under \$1,500,000	7,489	1,178,234	934	50,993	1,217	120,715	4,240	288,002	1,086	6,858	29,311	727,861
\$1,500,000 under \$2,000,000	3,655	760,213	525	48,800	736	50,520	1,803	171,552	393	2,269	13,384	336,601
\$2,000,000 under \$5,000,000	6,550	2,099,324	1,487	156,714	1,004	113,445	2,937	349,984	410	2,486	19,617	504,477
\$5,000,000 under \$10,000,000	2,182	1,570,130	655	186,145	234	34,641	877	191,544	68	338	4,946	131,813
\$10,000,000 or more	1,700	3,696,514	791	507,399	171	49,875	631	256,627	15	127	3,324	92,406
<b>Taxable returns, total</b>	<b>495,030</b>	<b>18,661,960</b>	<b>34,488</b>	<b>1,372,203</b>	<b>365,403</b>	<b>5,804,172</b>	<b>1,003,038</b>	<b>15,000,930</b>	<b>4,919,437</b>	<b>18,327,781</b>	<b>15,182,325</b>	<b>256,244,699</b>
No adjusted gross income	279	39,683	90	85,536	98	18,044	242	72,675	* 4	* 10	1,414	27,024
\$1 under \$5,000	* 5,555	* 7,010	--	--	* 594	* 1,064	* 585	* 183	* 4,667	* 6,824	32,067	325,575
\$5,000 under \$10,000	* 6,216	* 25,967	--	--	* 2,349	* 3,930	* 3,975	* 32,987	57,828	130,048	95,752	1,164,588
\$10,000 under \$15,000	7,609	58,065	* 1,680	* 996	12,845	83,944	21,016	214,856	292,940	896,985	937,141	11,571,901
\$15,000 under \$20,000	8,780	54,563	** 1,657	** 1,798	12,129	72,329	22,117	154,582	380,213	1,215,851	979,336	12,901,620
\$20,000 under \$25,000	11,963	87,284	**	**	13,511	106,154	49,327	507,043	372,211	1,295,429	1,159,948	18,392,162
\$25,000 under \$30,000	9,353	69,771	* 2,552	* 3,931	19,977	189,913	32,830	308,585	347,770	1,211,264	1,073,035	17,512,272
\$30,000 under \$40,000	30,728	185,898	** 1,686	** 38,634	34,179	350,531	111,868	1,237,134	636,220	2,392,084	1,807,414	28,965,366
\$40,000 under \$50,000	27,077	162,952	**	**	40,955	308,866	96,920	1,110,761	550,153	2,063,861	1,555,475	24,502,124
\$50,000 under \$75,000	73,567	701,423	* 1,503	* 4,063	84,411	1,108,516	240,712	2,543,110	1,132,175	4,188,166	3,132,634	52,045,638
\$75,000 under \$100,000	66,238	830,405	* 3,075	* 30,547	51,033	891,016	166,718	2,182,318	601,241	2,431,088	1,863,133	34,823,373
\$100,000 under \$200,000	130,845	2,466,665	10,776	75,557	66,560	1,287,338	177,929	2,874,547	470,554	2,073,283	1,849,207	38,161,025
\$200,000 under \$500,000	74,011	2,860,498	4,704	97,818	18,447	766,803	58,672	1,745,096	65,343	369,803	521,450	11,591,409
\$500,000 under \$1,000,000	21,264	1,828,544	2,379	85,249	4,957	246,561	14,647	752,702	6,150	29,034	103,871	2,470,467
\$1,000,000 or more	21,545	9,283,231	4,385	948,084	3,358	369,165	10,480	1,284,342	1,969	12,052	70,447	1,790,156
<b>Nontaxable returns, total</b>	<b>55,889</b>	<b>463,136</b>	<b>10,198</b>	<b>569,471</b>	<b>186,563</b>	<b>1,879,808</b>	<b>393,270</b>	<b>8,014,368</b>	<b>2,459,001</b>	<b>8,195,884</b>	<b>5,427,039</b>	<b>83,509,778</b>

Footnotes at end of table.



**Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**

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

Size of adjusted gross income	Social security benefits			Foreign earned income exclusion			Other income						Net operating loss			Gambling earnings																								
	Taxable						Net income			Net loss																														
	Number of returns	Amount	(107)	Number of returns	Amount	(108)	Number of returns	Amount	(109)	Number of returns	Amount	(110)	Number of returns	Amount	(111)	Number of returns	Amount	(112)	Number of returns	Amount	(113)	Number of returns	Amount	(114)	Number of returns	Amount	(115)	Number of returns	Amount	(116)	Number of returns	Amount	(117)	Amount	(118)					
																																				Number of returns	Amount	(107)	Number of returns	Amount
<b>All returns, total</b>	<b>13,749,185</b>	<b>144,403,839</b>		<b>329,264</b>	<b>18,154,653</b>		<b>5,830,163</b>	<b>37,473,251</b>		<b>346,790</b>	<b>7,534,789</b>		<b>916,899</b>	<b>80,795,920</b>		<b>1,871,292</b>	<b>27,902,023</b>																							
No adjusted gross income	278	3,978		68,781	3,002,210		81,685	978,888		130,721	4,246,279		494,432	68,835,856		21,076	193,415																							
\$1 under \$5,000	16,799	43,894		51,927	2,367,590		269,719	456,380		7,249	128,175		82,867	640,445		27,915	51,780																							
\$5,000 under \$10,000	23,099	96,947		23,078	1,116,499		274,682	750,807		8,453	150,332		65,446	662,958		55,251	191,227																							
\$10,000 under \$15,000	35,244	150,266		15,383	837,996		271,627	939,649		7,972	77,531		39,452	538,458		69,601	272,748																							
\$15,000 under \$20,000	332,541	308,683		13,484	750,676		281,415	917,957		10,803	83,461		33,841	388,207		97,026	396,119																							
\$20,000 under \$25,000	1,002,101	1,510,726		11,296	665,020		250,770	808,956		12,681	83,747		22,250	344,842		84,919	343,143																							
\$25,000 under \$30,000	1,145,526	3,137,903		9,585	543,126		256,576	868,917		9,772	73,226		17,137	238,942		82,543	291,346																							
\$30,000 under \$40,000	1,942,152	9,248,264		15,881	921,338		484,296	1,344,689		14,417	101,873		24,818	421,815		167,368	658,374																							
\$40,000 under \$50,000	1,624,323	13,496,335		13,383	765,169		426,030	1,352,265		6,197	37,477		21,178	429,250		153,534	698,436																							
\$50,000 under \$75,000	3,194,456	40,602,618		24,226	1,443,808		987,620	3,350,611		28,426	241,643		41,905	1,005,149		394,720	2,523,421																							
\$75,000 under \$100,000	1,881,448	29,815,691		16,089	1,034,390		706,973	2,726,889		27,610	305,850		19,630	522,150		258,732	2,027,988																							
\$100,000 under \$200,000	1,854,214	32,483,456		30,530	2,056,528		977,488	6,378,052		43,166	567,252		25,340	1,259,079		334,983	4,895,546																							
\$200,000 under \$500,000	522,397	9,868,119		24,006	1,755,019		365,970	5,817,983		24,553	583,025		18,230	1,307,690		93,218	5,500,591																							
\$500,000 under \$1,000,000	104,047	2,102,941		6,975	540,579		103,155	2,827,262		7,590	266,355		5,683	885,784		18,595	2,443,989																							
\$1,000,000 under \$1,500,000	29,298	618,624		2,005	153,207		33,945	1,452,682		2,744	119,412		1,609	401,070		5,298	1,561,531																							
\$1,500,000 under \$2,000,000	13,384	286,109		824	161,706		15,890	982,496		1,242	77,603		819	288,117		2,004	520,432																							
\$2,000,000 under \$5,000,000	19,611	428,718		1,308	101,266		27,321	2,410,463		2,048	202,251		1,420	809,406		3,212	1,655,995																							
\$5,000,000 under \$10,000,000	4,942	112,035		293	22,930		8,454	1,177,593		636	64,088		490	406,251		807	846,051																							
\$10,000,000 or more	3,323	78,531		200	15,598		6,546	1,930,710		509	135,209		354	1,410,450		490	2,829,890																							
<b>Taxable returns, total</b>	<b>13,032,699</b>	<b>141,210,318</b>		<b>141,424</b>	<b>8,787,933</b>		<b>4,640,142</b>	<b>32,382,202</b>		<b>176,911</b>	<b>2,708,461</b>		<b>179,578</b>	<b>17,745,547</b>		<b>1,530,881</b>	<b>25,067,641</b>																							
No adjusted gross income	* 9	* 290		**	**		844	96,986		52	3,465		6,001	9,163,035		47	5,760																							
\$1 under \$5,000	* 1,645	* 7,703		** 14	** 207		71,184	90,875		--	--		* 848	* 26,834		* 650	* 650																							
\$5,000 under \$10,000	* 4,449	* 9,062		1,317	53,534		72,383	198,716		* 794	* 6,815		* 1,949	* 12,186		* 2,946	* 13,923																							
\$10,000 under \$15,000	20,811	91,465		4,848	245,795		125,841	330,010		2,819	19,754		10,046	74,545		25,908	101,238																							
\$15,000 under \$20,000	248,598	213,599		6,329	298,808		152,097	449,012		7,266	46,054		5,543	62,313		43,840	158,184																							
\$20,000 under \$25,000	846,501	1,268,406		5,796	328,930		157,307	459,011		9,074	42,527		10,544	135,452		47,735	168,939																							
\$25,000 under \$30,000	1,011,264	2,794,434		6,077	330,129		167,901	520,332		6,559	46,265		7,783	121,679		52,438	166,860																							
\$30,000 under \$40,000	1,804,984	8,638,060		11,021	640,445		373,943	884,751		10,073	82,998		17,858	202,259		137,317	500,008																							
\$40,000 under \$50,000	1,555,179	12,954,000		10,771	601,628		363,573	1,074,649		5,393	28,679		13,042	241,967		135,057	572,391																							
\$50,000 under \$75,000	3,131,435	39,836,228		20,545	1,164,142		929,772	2,961,484		27,318	223,418		35,717	806,149		375,011	2,158,049																							
\$75,000 under \$100,000	1,863,059	29,526,327		14,267	891,483		694,506	2,676,172		27,095	296,026		18,503	436,846		254,866	1,906,306																							
\$100,000 under \$200,000	1,849,182	32,400,692		27,326	1,800,792		970,876	6,155,989		41,972	536,597		23,722	1,090,099		332,864	4,804,371																							
\$200,000 under \$500,000	521,290	9,848,721		22,145	1,592,329		364,989	5,776,248		23,937	559,449		17,832	1,260,004		92,206	5,221,543																							
\$500,000 under \$1,000,000	103,869	2,099,837		6,571	505,179		102,918	2,811,413		7,457	259,998		5,564	853,140		18,329	2,268,943																							
\$1,000,000 or more	70,425	1,521,495		4,395	334,531		91,997	7,896,553		7,102	556,417		4,626	3,259,040		11,669	7,020,476																							

**Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**

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

Size of adjusted gross income	Statutory adjustments												Tuition and fees deduction	
	Total		IRA Payments		Jury duty pay deduction		Student loan interest deduction		Educator expenses deduction		Tuition and fees deduction		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)			
<b>All returns, total</b>	<b>33,980,524</b>	<b>113,845,357</b>	<b>3,230,531</b>	<b>12,533,506</b>	<b>57,259</b>	<b>51,814</b>	<b>8,540,900</b>	<b>6,156,865</b>	<b>3,166,931</b>	<b>805,568</b>	<b>4,015,828</b>	<b>9,620,615</b>		
No adjusted gross income	455,479	1,827,372	20,939	86,027	* 95	* 235	77,023	72,642	5,526	1,154	127,484	416,689		
\$1 under \$5,000	1,586,375	1,724,535	36,391	94,633	--	--	133,700	84,755	3,992	979	234,206	699,039		
\$5,000 under \$10,000	2,276,634	2,584,878	41,162	120,235	* 2,007	* 15,149	243,623	134,471	23,359	4,941	282,327	786,948		
\$10,000 under \$15,000	2,299,646	2,856,100	87,281	209,669	--	--	343,137	209,340	49,808	10,743	138,667	318,554		
\$15,000 under \$20,000	1,860,283	3,059,741	126,468	341,010	* 1,038	* 34	394,424	259,119	59,968	14,089	144,163	341,712		
\$20,000 under \$25,000	1,708,504	2,934,907	182,502	456,664	* 1,990	* 72	559,968	377,386	55,944	12,677	104,552	230,213		
\$25,000 under \$30,000	1,714,321	3,325,173	176,738	570,077	* 3,664	* 3,138	598,147	409,125	95,028	22,698	107,923	258,161		
\$30,000 under \$40,000	3,120,636	6,106,681	363,347	1,141,452	* 3,784	* 3,165	1,155,277	869,677	302,129	70,596	171,589	377,163		
\$40,000 under \$50,000	2,868,416	6,544,944	399,775	1,435,270	10,239	4,179	1,028,151	773,779	274,310	66,922	257,031	613,943		
\$50,000 under \$75,000	5,595,967	13,930,682	696,104	2,646,168	16,012	15,412	1,873,978	1,310,876	712,060	179,617	655,985	1,356,459		
\$75,000 under \$100,000	3,834,167	11,625,670	401,749	1,703,855	7,731	5,687	1,247,055	1,104,494	687,777	180,642	486,696	1,072,235		
\$100,000 under \$200,000	4,892,291	25,086,656	548,798	2,655,946	10,688	4,678	886,415	551,200	790,879	214,373	1,325,203	3,149,499		
\$200,000 under \$500,000	1,267,263	17,718,061	115,030	817,670	--	--	--	--	** 106,153	** 26,138	--	--		
\$500,000 under \$1,000,000	298,496	6,878,185	21,569	160,483	--	--	--	--	**	**	--	--		
\$1,000,000 under \$1,500,000	81,600	2,230,584	6,001	43,941	--	--	--	--	**	**	--	--		
\$1,500,000 under \$2,000,000	36,587	1,160,647	2,360	17,807	--	--	--	--	**	**	--	--		
\$2,000,000 under \$5,000,000	58,180	2,195,601	3,325	25,341	* 10	* 66	--	--	**	**	--	--		
\$5,000,000 under \$10,000,000	15,304	809,364	687	5,033	--	--	--	--	**	**	--	--		
\$10,000,000 or more	10,376	1,245,577	306	2,226	--	--	--	--	**	**	--	--		
<b>Taxable returns, total</b>	<b>24,232,679</b>	<b>96,524,656</b>	<b>2,741,689</b>	<b>11,097,958</b>	<b>51,356</b>	<b>33,252</b>	<b>7,026,373</b>	<b>5,159,879</b>	<b>2,902,670</b>	<b>743,111</b>	<b>2,854,373</b>	<b>6,472,777</b>		
No adjusted gross income	2,197	22,722	195	1,362	**	**	325	43	* 3	* 1	* 306	* 962		
\$1 under \$5,000	26,330	6,414	* 1,949	* 1,998	--	--	* 137	* 47	--	--	--	--		
\$5,000 under \$10,000	194,011	175,695	* 5,294	* 13,008	--	--	25,429	21,761	* 1,657	* 414	10,876	34,288		
\$10,000 under \$15,000	708,921	756,027	19,065	42,828	--	--	194,680	126,734	20,712	4,399	33,918	71,777		
\$15,000 under \$20,000	821,106	1,309,031	69,336	205,570	** 1,008	** 32	238,528	156,976	38,746	9,197	37,806	76,506		
\$20,000 under \$25,000	984,167	1,522,831	105,485	257,223	--	--	391,688	254,005	36,367	8,309	24,871	54,568		
\$25,000 under \$30,000	1,080,677	1,794,415	112,485	327,363	* 2,657	* 3,117	453,295	325,372	70,088	16,810	30,737	67,005		
\$30,000 under \$40,000	2,391,144	4,443,235	309,128	983,320	* 3,014	* 85	949,602	714,414	253,124	58,902	102,034	220,344		
\$40,000 under \$50,000	2,424,571	5,363,531	354,687	1,297,089	10,239	4,179	908,813	705,266	234,423	56,214	218,896	506,320		
\$50,000 under \$75,000	5,188,241	12,653,303	667,736	2,554,051	16,012	15,412	1,744,627	1,210,620	673,520	170,024	614,842	1,248,596		
\$75,000 under \$100,000	3,773,286	11,312,889	399,060	1,689,955	7,731	5,687	1,233,807	1,094,267	679,061	178,848	457,991	1,050,232		
\$100,000 under \$200,000	4,872,660	24,963,418	548,199	2,652,972	10,684	4,674	885,441	550,371	788,844	213,864	1,322,095	3,142,180		
\$200,000 under \$500,000	1,265,419	17,692,707	114,875	816,730	--	--	--	--	** 106,126	** 26,130	--	--		
\$500,000 under \$1,000,000	298,136	6,872,582	21,534	160,272	--	--	--	--	**	**	--	--		
\$1,000,000 or more	201,814	7,635,855	12,660	94,217	* 10	* 66	--	--	**	**	--	--		
<b>Nontaxable returns, total</b>	<b>9,747,845</b>	<b>17,320,701</b>	<b>488,842</b>	<b>1,435,549</b>	<b>5,903</b>	<b>18,561</b>	<b>1,514,527</b>	<b>996,986</b>	<b>264,261</b>	<b>62,457</b>	<b>1,161,454</b>	<b>3,147,838</b>		

Footnotes at end of table.



**Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Statutory adjustments--continued											
	Domestic production activities deduction		Health savings account deduction		Deduction for self-employment tax		Moving expense adjustment		Payments to a Keogh plan		Penalty on early withdrawal of savings	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>421,128</b>	<b>3,303,121</b>	<b>358,968</b>	<b>868,560</b>	<b>17,074,708</b>	<b>23,925,376</b>	<b>1,082,576</b>	<b>3,159,251</b>	<b>1,228,299</b>	<b>22,011,551</b>	<b>1,164,171</b>	<b>429,850</b>
No adjusted gross income	1,025	411	3,730	10,759	227,919	213,472	13,481	87,496	9,635	67,419	21,892	14,465
\$1 under \$5,000	2,242	203	* 349	* 1,736	1,223,200	297,289	18,464	35,856	3,953	2,077	34,101	26,103
\$5,000 under \$10,000	3,421	540	* 3,704	* 6,404	1,751,376	864,783	20,545	34,093	8,002	30,244	59,166	15,887
\$10,000 under \$15,000	2,390	676	* 5,083	* 8,364	1,714,841	1,226,984	44,573	75,530	7,993	40,565	90,358	24,959
\$15,000 under \$20,000	4,748	1,958	4,515	7,232	1,154,425	974,931	64,198	133,324	14,128	42,227	80,574	31,503
\$20,000 under \$25,000	3,501	1,405	5,781	8,863	850,630	824,875	74,710	126,452	12,848	54,096	61,040	13,079
\$25,000 under \$30,000	6,580	3,474	15,487	22,594	776,607	866,337	78,533	149,888	10,845	53,050	57,773	25,335
\$30,000 under \$40,000	18,288	12,362	21,722	37,152	1,300,938	1,448,066	118,175	255,521	40,041	251,126	141,970	43,913
\$40,000 under \$50,000	18,263	13,260	29,860	54,677	1,138,138	1,357,125	100,975	212,928	43,898	302,760	94,724	25,697
\$50,000 under \$75,000	43,374	36,257	61,214	122,495	2,175,980	2,959,904	194,803	569,405	113,611	902,348	179,957	82,273
\$75,000 under \$100,000	41,482	57,177	59,402	139,124	1,504,737	2,536,569	136,465	428,768	146,429	1,483,423	136,173	32,829
\$100,000 under \$200,000	94,364	183,168	81,454	211,203	2,035,499	4,667,949	171,967	805,776	401,011	6,303,931	156,793	54,550
\$200,000 under \$500,000	91,056	383,359	48,082	168,984	3,180,213	39,785	39,785	194,901	292,640	7,509,508	38,257	23,569
\$500,000 under \$1,000,000	41,789	395,980	13,018	48,066	215,205	1,141,943	4,340	33,351	80,194	3,005,840	7,313	6,289
\$1,000,000 under \$1,500,000	15,423	259,110	2,658	9,789	55,824	372,818	858	7,448	19,317	843,282	1,593	3,300
\$1,500,000 under \$2,000,000	8,922	207,243	1,193	4,543	25,190	198,935	223	2,545	8,283	392,349	881	1,305
\$2,000,000 under \$5,000,000	15,610	605,777	1,381	5,312	40,088	450,704	391	4,721	11,372	550,107	1,115	2,673
\$5,000,000 under \$10,000,000	4,914	375,586	242	952	10,478	136,545	69	883	2,543	109,915	323	619
\$10,000,000 or more	3,734	765,175	92	319	7,226	205,933	20	363	1,556	67,283	199	1,502
<b>Taxable returns, total</b>	<b>389,683</b>	<b>3,279,336</b>	<b>317,218</b>	<b>776,323</b>	<b>10,207,763</b>	<b>18,583,802</b>	<b>901,837</b>	<b>2,701,088</b>	<b>1,168,853</b>	<b>21,644,970</b>	<b>900,433</b>	<b>327,399</b>
No adjusted gross income	--	--	**	**	1,793	8,582	--	--	69	2,406	71	40
\$1 under \$5,000	* 1,300	* 87	--	--	21,081	1,791	--	--	--	--	* 2,000	* 207
\$5,000 under \$10,000	* 745	* 186	--	--	143,404	47,149	* 4,958	* 5,048	* 1,086	* 1,151	10,655	548
\$10,000 under \$15,000	* 673	* 172	** 1,277	** 648	411,784	254,526	32,045	46,575	* 2,462	* 6,535	41,032	8,441
\$15,000 under \$20,000	* 1,263	* 740	* 1,956	* 3,792	411,641	335,259	37,915	71,192	8,276	30,963	42,153	20,750
\$20,000 under \$25,000	* 1,897	* 982	* 3,930	* 3,849	412,395	352,966	58,813	91,874	6,837	27,977	41,255	8,497
\$25,000 under \$30,000	3,609	1,110	10,237	10,283	394,837	379,320	54,783	98,856	8,081	38,550	44,617	21,462
\$30,000 under \$40,000	13,391	8,736	14,153	23,212	864,588	879,129	95,334	201,470	34,260	209,293	123,961	41,537
\$40,000 under \$50,000	11,844	8,279	26,088	46,268	890,970	1,016,381	80,010	175,469	38,976	260,569	82,532	23,565
\$50,000 under \$75,000	40,499	32,488	54,532	107,737	1,943,912	2,558,345	185,855	544,361	106,689	829,058	171,796	76,291
\$75,000 under \$100,000	39,333	54,568	57,555	134,047	1,469,909	2,445,856	135,384	422,588	146,115	1,477,926	134,497	32,470
\$100,000 under \$200,000	93,880	181,748	80,904	208,808	2,022,621	4,623,821	171,127	800,208	400,319	6,290,496	156,324	54,434
\$200,000 under \$500,000	90,922	382,843	48,017	168,748	865,192	3,175,790	39,730	194,314	292,456	7,503,681	38,170	23,499
\$500,000 under \$1,000,000	41,756	395,690	13,012	48,041	214,972	1,141,087	4,330	33,265	80,170	3,004,867	7,298	6,269
\$1,000,000 or more	48,569	2,211,707	5,556	20,889	138,664	1,363,799	1,554	15,878	43,057	1,962,499	4,072	9,389
<b>Nontaxable returns, total</b>	<b>31,445</b>	<b>23,785</b>	<b>41,750</b>	<b>92,237</b>	<b>6,866,945</b>	<b>5,341,573</b>	<b>180,739</b>	<b>458,153</b>	<b>59,446</b>	<b>366,581</b>	<b>263,737</b>	<b>102,451</b>

Footnotes at end of table.

**Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**

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

Size of adjusted gross income	Statutory adjustments--continued										Other adjustments [1]		Basic standard deduction			
	Alimony paid		Self-employed health insurance deduction		Medical savings account deduction		Certain business expenses of reservist, performing artist, etc.		Number of returns		Amount		Number of returns		Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>585,286</b>	<b>9,115,764</b>	<b>3,804,190</b>	<b>20,302,533</b>	<b>18,668</b>	<b>35,106</b>	<b>120,468</b>	<b>368,258</b>	<b>137,296</b>	<b>1,073,988</b>	<b>86,583,732</b>	<b>590,487,763</b>				
No adjusted gross income	13,531	307,935	104,610	438,871	8	26	1,298	1,373	2,630	107,257	--	--				
\$1 under \$5,000	8,726	51,689	119,985	411,619	--	--	2,652	5,054	3,334	12,288	11,287,057	50,412,459				
\$5,000 under \$10,000	8,124	80,288	135,788	448,860	--	--	4,637	37,757	2,146	2,084	11,207,720	67,067,099				
\$10,000 under \$15,000	8,397	69,058	167,670	602,976	952	1,426	7,333	33,265	6,525	22,288	10,682,206	69,130,018				
\$15,000 under \$20,000	21,164	190,541	195,279	694,235	650	1,624	8,230	16,267	7,663	9,930	9,661,065	65,286,068				
\$20,000 under \$25,000	14,693	122,351	179,617	664,439	1,639	1,957	2,215	6,514	9,333	32,217	8,375,654	58,143,708				
\$25,000 under \$30,000	18,272	162,409	169,056	718,556	--	--	10,308	30,768	6,114	28,008	6,927,002	48,708,543				
\$30,000 under \$40,000	31,161	262,387	301,793	1,259,992	1,563	1,399	10,664	43,831	9,165	26,266	9,784,646	71,212,906				
\$40,000 under \$50,000	58,117	458,978	273,173	1,148,803	2,648	2,211	6,790	20,228	16,592	51,366	6,140,831	48,025,710				
\$50,000 under \$75,000	115,927	1,035,144	520,794	2,475,857	8,384	18,191	23,451	64,795	23,239	160,822	8,032,741	69,792,769				
\$75,000 under \$100,000	79,785	734,879	372,950	2,040,292	--	--	16,077	33,745	13,648	63,430	2,842,375	27,071,979				
\$100,000 under \$200,000	122,011	1,917,502	656,211	4,018,607	--	--	24,035	63,567	26,727	269,501	1,431,428	13,704,040				
\$200,000 under \$500,000	59,634	1,890,043	405,651	3,357,795	2,826	8,273	2,744	11,044	9,481	212,964	159,232	1,454,685				
\$500,000 under \$1,000,000	15,078	831,737	119,952	1,165,142	--	--	8	14	--	--	36,460	336,034				
\$1,000,000 under \$1,500,000	4,084	318,308	34,349	353,968	--	--	11	10	301	8,260	8,145	76,136				
\$1,500,000 under \$2,000,000	2,000	149,551	15,415	159,332	--	--	--	--	145	23,756	2,928	27,189				
\$2,000,000 under \$5,000,000	3,203	283,024	22,841	240,699	--	--	14	27	177	19,382	3,396	30,834				
\$5,000,000 under \$10,000,000	793	107,417	5,585	60,542	--	--	--	--	47	9,691	627	5,653				
\$10,000,000 or more	589	142,524	3,473	41,959	--	--	--	--	27	14,479	219	1,934				
<b>Taxable returns, total</b>	<b>523,398</b>	<b>8,288,586</b>	<b>2,855,279</b>	<b>16,135,383</b>	<b>15,470</b>	<b>28,769</b>	<b>100,504</b>	<b>297,556</b>	<b>107,957</b>	<b>886,222</b>	<b>50,322,469</b>	<b>341,304,085</b>				
No adjusted gross income	91	5,559	441	3,754	--	--	--	--	--	--	--	--				
\$1 under \$5,000	--	--	137	2,283	--	--	--	--	--	--	--	--				
\$5,000 under \$10,000	650	7,806	10,146	24,496	--	--	1,000	17,926	2,007	1,914	3,341,240	16,464,377				
\$10,000 under \$15,000	2,372	18,620	53,201	148,020	--	--	5,644	22,584	1,925	4,181	5,500,835	28,165,795				
\$15,000 under \$20,000	16,226	112,100	85,756	274,730	--	--	5,656	8,456	4,999	2,773	5,196,297	28,831,530				
\$20,000 under \$25,000	12,190	110,618	105,927	329,712	1,639	1,957	1,007	2,792	3,342	17,213	5,027,202	30,826,293				
\$25,000 under \$30,000	16,100	120,309	95,131	345,058	--	--	6,637	27,009	3,455	11,234	4,650,831	29,352,973				
\$30,000 under \$40,000	29,419	224,785	215,044	819,717	631	1,107	8,659	32,365	6,526	25,454	7,885,680	53,692,590				
\$40,000 under \$50,000	46,605	351,461	218,446	851,265	2,648	2,211	5,792	14,690	12,918	42,546	5,559,127	42,264,781				
\$50,000 under \$75,000	113,551	1,005,189	455,133	2,067,641	7,731	16,230	23,219	63,327	22,261	159,778	7,838,066	67,834,232				
\$75,000 under \$100,000	79,123	707,516	358,437	1,914,190	--	--	16,077	33,745	13,635	63,304	2,833,732	26,986,174				
\$100,000 under \$200,000	121,886	1,911,947	650,917	3,981,217	--	--	24,035	63,567	26,721	269,436	1,429,475	13,687,609				
\$200,000 under \$500,000	59,486	1,883,392	405,096	3,353,076	2,821	8,264	2,744	11,044	9,470	212,820	157,969	1,444,406				
\$500,000 under \$1,000,000	15,053	830,131	119,859	1,164,295	--	--	8	14	--	--	36,196	333,793				
\$1,000,000 or more	10,647	999,153	81,606	855,928	--	--	25	37	697	75,568	15,190	140,670				
<b>Non-taxable returns, total</b>	<b>61,888</b>	<b>827,178</b>	<b>948,912</b>	<b>4,167,150</b>	<b>3,198</b>	<b>6,337</b>	<b>19,964</b>	<b>70,702</b>	<b>29,339</b>	<b>187,765</b>	<b>36,261,263</b>	<b>249,183,678</b>				

Footnotes at end of table.

**Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**

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

Size of adjusted gross income	Additional standard deduction		Total itemized deductions		Exemptions		Taxable income		Alternative minimum tax		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>11,261,327</b>	<b>16,976,422</b>	<b>49,123,555</b>	<b>1,229,237,288</b>	<b>275,256,944</b>	<b>891,911,609</b>	<b>106,667,402</b>	<b>5,579,145,443</b>	<b>3,966,540</b>	<b>21,564,566</b>	<b>106,688,255</b>	<b>1,082,855,370</b>
No adjusted gross income	--	--	--	--	4,164,681	13,701,043	--	--	6,751	184,922	8,711	185,136
\$1 under \$5,000	893,594	1,257,691	345,274	5,468,507	9,430,166	30,992,750	880,556	964,764	* 890	* 2,278	875,009	92,406
\$5,000 under \$10,000	1,266,667	1,777,928	577,704	8,464,825	14,789,260	48,679,895	3,931,639	7,022,667	2,336	316	3,932,334	701,254
\$10,000 under \$15,000	1,529,092	2,226,522	1,029,474	15,044,424	19,526,046	64,289,348	6,631,856	27,161,757	850	1,138	6,635,470	2,710,778
\$15,000 under \$20,000	1,378,923	2,074,666	1,276,531	19,170,566	19,703,873	64,891,816	7,958,803	54,399,481	2,202	3,649	7,960,548	5,795,585
\$20,000 under \$25,000	971,361	1,502,477	1,536,608	21,996,060	19,004,738	62,615,725	8,830,458	84,959,346	2,668	2,880	8,828,936	9,784,380
\$25,000 under \$30,000	752,950	1,158,271	1,821,779	26,575,063	17,047,316	56,170,790	8,252,297	111,592,271	1,513	11,746	8,251,473	13,339,066
\$30,000 under \$40,000	1,102,722	1,676,792	4,363,179	65,217,946	28,203,110	92,969,386	13,732,631	265,074,215	3,811	11,993	13,732,197	32,980,877
\$40,000 under \$50,000	825,340	1,253,497	4,546,362	71,839,198	22,665,089	74,720,994	10,511,657	284,972,064	7,815	17,190	10,512,872	38,120,185
\$50,000 under \$75,000	1,366,282	2,104,209	10,819,922	196,833,604	44,823,495	147,796,871	18,708,802	743,787,518	87,680	105,899	18,712,718	107,459,776
\$75,000 under \$100,000	645,871	1,072,252	8,297,996	174,668,813	29,937,280	98,728,598	11,102,730	660,346,861	129,240	180,430	11,103,860	99,778,247
\$100,000 under \$200,000	454,446	751,375	10,655,930	299,344,593	34,219,151	112,610,244	12,067,176	1,181,233,605	1,096,666	2,128,778	12,073,036	216,003,453
\$200,000 under \$500,000	59,142	96,803	2,862,237	141,755,680	9,008,457	20,812,455	3,116,212	731,857,821	2,242,146	10,982,445	3,118,500	179,370,453
\$500,000 under \$1,000,000	10,281	16,538	552,797	49,648,717	1,727,892	1,855,070	588,218	348,055,997	** 381,972	** 7,930,923	588,799	95,958,665
\$1,000,000 under \$1,500,000	2,446	3,831	142,284	20,077,961	432,991	466,721	150,188	161,556,432	**	**	150,295	45,067,137
\$1,500,000 under \$2,000,000	1,060	1,782	61,068	11,936,247	181,815	195,296	63,844	98,151,682	**	**	63,955	27,349,574
\$2,000,000 under \$5,000,000	934	1,460	95,326	30,051,854	275,826	294,709	98,492	265,082,448	**	**	98,640	73,466,456
\$5,000,000 under \$10,000,000	159	240	24,348	17,653,722	70,750	75,710	24,914	153,833,151	**	**	24,954	40,595,481
\$10,000,000 or more	56	88	15,735	53,489,509	45,008	48,187	15,931	399,093,365	**	**	15,949	94,096,462
<b>Taxable returns, total</b>	<b>7,833,730</b>	<b>11,765,025</b>	<b>42,402,082</b>	<b>1,073,985,426</b>	<b>174,414,838</b>	<b>559,830,041</b>	<b>92,713,707</b>	<b>5,460,467,126</b>	<b>3,956,902</b>	<b>21,556,222</b>	<b>92,740,927</b>	<b>1,069,743,976</b>
No adjusted gross income	--	--	--	--	13,047	42,964	--	--	6,293	184,067	6,301	184,070
\$1 under \$5,000	* 3,680	* 4,598	6,158	13,637	* 2,517	* 8,306	856,524	959,903	* 264	* 1,713	856,788	91,331
\$5,000 under \$10,000	56,117	70,437	26,257	93,580	695,220	2,286,609	3,366,091	6,593,825	* 2,326	* 313	3,368,135	658,485
\$10,000 under \$15,000	875,514	1,105,720	275,037	2,087,265	4,859,576	15,998,745	5,774,668	24,791,811	* 846	* 1,136	5,775,871	2,477,322
\$15,000 under \$20,000	838,694	1,122,560	524,163	4,683,478	5,964,742	19,646,421	5,718,790	46,091,775	2,065	3,514	5,720,555	4,947,131
\$20,000 under \$25,000	901,870	1,405,950	825,885	8,590,341	7,124,397	23,466,929	5,852,412	67,420,436	2,668	2,880	5,853,087	7,989,100
\$25,000 under \$30,000	722,832	1,121,051	1,125,404	12,647,336	7,505,864	24,731,792	5,777,020	91,166,552	1,513	11,746	5,777,215	11,220,705
\$30,000 under \$40,000	1,077,084	1,643,324	3,266,548	41,131,313	16,747,619	55,205,533	11,155,559	237,763,671	3,408	11,785	11,566,227	30,089,684
\$40,000 under \$50,000	820,324	1,246,376	3,770,537	52,740,328	16,719,404	55,116,559	9,329,077	267,238,142	7,808	16,846	9,329,664	36,207,991
\$50,000 under \$75,000	1,363,451	2,100,975	9,976,574	169,783,195	39,856,386	131,415,083	17,814,551	726,336,744	83,801	103,359	17,817,863	105,467,659
\$75,000 under \$100,000	645,841	1,072,204	8,147,439	166,368,784	29,167,419	96,192,421	10,979,416	656,902,758	127,729	180,057	10,981,207	99,378,746
\$100,000 under \$200,000	454,357	751,248	10,610,868	294,319,827	34,037,385	112,013,383	12,036,255	1,180,048,005	1,094,108	2,125,489	12,041,382	215,804,210
\$200,000 under \$500,000	59,078	96,712	2,957,262	140,429,335	8,992,096	20,778,439	3,112,958	731,077,382	2,242,107	10,982,395	3,115,244	179,161,402
\$500,000 under \$1,000,000	10,251	16,495	551,845	49,119,305	1,724,667	1,849,018	587,466	347,608,241	** 381,965	** 7,930,923	588,046	95,831,066
\$1,000,000 or more	4,637	7,375	338,135	131,967,702	1,004,497	1,077,839	352,918	1,076,467,881	**	**	353,341	280,235,073
<b>Nontaxable returns, total</b>	<b>3,427,598</b>	<b>5,211,397</b>	<b>6,721,474</b>	<b>155,251,862</b>	<b>100,842,106</b>	<b>332,081,568</b>	<b>13,953,695</b>	<b>118,678,317</b>	<b>9,638</b>	<b>8,364</b>	<b>13,947,327</b>	<b>13,111,394</b>

[1] Other adjustments does not include the foreign housing adjustment.

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

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

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

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income**

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

Size of adjusted gross income	Number of returns		Adjusted gross income less deficit		Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
<b>All returns, total</b>	<b>0.01</b>	<b>0.09</b>	<b>0.10</b>	<b>0.16</b>	<b>0.24</b>	<b>0.62</b>	<b>0.93</b>	<b>1.17</b>	<b>0.39</b>	<b>0.65</b>	<b>0.43</b>	<b>0.78</b>		
No adjusted gross income	1.44	1.01	2.55	2.77	1.98	2.30	6.56	6.64	2.60	2.96	2.89	3.62		
\$1 under \$5,000	0.81	0.93	0.94	1.24	1.72	4.22	8.74	19.11	2.34	4.03	2.57	4.79		
\$5,000 under \$10,000	0.81	0.83	0.93	1.02	1.73	3.94	8.04	21.69	2.53	4.92	2.80	5.86		
\$10,000 under \$15,000	0.82	0.82	0.95	1.01	1.65	3.60	7.11	19.10	2.51	4.62	2.76	5.38		
\$15,000 under \$20,000	0.85	0.86	0.96	1.00	1.66	3.73	7.57	22.61	2.51	4.84	2.81	6.04		
\$20,000 under \$25,000	0.91	0.91	0.99	1.02	1.73	4.16	7.28	17.75	2.66	5.29	2.95	6.50		
\$25,000 under \$30,000	0.97	0.98	1.05	1.09	1.74	4.51	7.51	14.87	2.70	5.50	2.98	6.73		
\$30,000 under \$40,000	0.74	0.74	0.79	0.82	1.24	3.41	5.28	13.30	1.94	4.22	2.16	4.92		
\$40,000 under \$50,000	0.77	0.77	0.84	0.88	1.21	3.55	4.84	11.29	1.88	4.24	2.07	5.08		
\$50,000 under \$75,000	0.50	0.51	0.55	0.59	0.75	2.52	2.98	6.76	1.17	2.90	1.29	3.61		
\$75,000 under \$100,000	0.71	0.71	0.78	0.82	0.88	3.01	3.20	6.57	1.31	3.43	1.45	4.20		
\$100,000 under \$200,000	0.58	0.56	0.64	0.68	0.67	2.33	1.96	3.99	0.90	2.41	0.97	2.95		
\$200,000 under \$500,000	0.69	0.64	0.79	0.88	0.72	2.07	1.43	2.95	0.84	2.11	0.88	2.51		
\$500,000 under \$1,000,000	0.94	0.84	1.10	1.30	0.95	2.12	1.44	2.63	1.03	2.45	1.07	2.93		
\$1,000,000 under \$1,500,000	1.15	1.10	1.33	1.74	1.16	2.28	1.56	2.58	1.22	2.78	1.26	3.33		
\$1,500,000 under \$2,000,000	0.86	0.86	1.00	1.43	0.87	1.97	1.15	2.59	0.91	2.42	0.94	2.89		
\$2,000,000 under \$5,000,000	0.99	1.11	1.21	0.84	0.99	0.97	0.62	1.25	0.52	1.30	0.53	1.57		
\$5,000,000 under \$10,000,000	0.54	0.44	0.61	0.86	0.54	0.63	0.61	0.59	0.55	1.08	0.56	1.32		
\$10,000,000 or more	0.02	0.01	0.02	0.01	0.02	0.01	0.03	0.07	0.02	--	0.02	--		
<b>Taxable returns, total</b>	<b>0.15</b>	<b>0.11</b>	<b>0.19</b>	<b>0.19</b>	<b>0.27</b>	<b>0.66</b>	<b>0.97</b>	<b>1.19</b>	<b>0.42</b>	<b>0.68</b>	<b>0.46</b>	<b>0.80</b>		
No adjusted gross income	16.87	2.04	20.33	12.75	16.36	3.91	20.18	32.46	19.30	5.30	21.13	5.06		
\$1 under \$5,000	3.15	3.43	4.74	5.63	4.01	6.87	16.17	29.15	3.86	5.90	4.05	6.87		
\$5,000 under \$10,000	1.62	1.66	1.70	1.78	3.23	8.75	14.62	28.75	4.24	7.96	4.51	9.51		
\$10,000 under \$15,000	1.22	1.23	1.37	1.42	2.32	4.99	9.53	24.93	3.45	6.38	3.81	7.37		
\$15,000 under \$20,000	1.23	1.23	1.37	1.42	2.22	4.92	9.94	35.13	3.27	6.10	3.65	7.33		
\$20,000 under \$25,000	1.21	1.22	1.34	1.40	2.06	4.65	8.32	21.21	3.05	5.89	3.37	7.41		
\$25,000 under \$30,000	1.23	1.23	1.34	1.39	2.00	4.92	8.34	16.94	3.01	6.02	3.33	7.35		
\$30,000 under \$40,000	0.85	0.86	0.92	0.96	1.36	3.62	5.79	15.41	2.10	4.56	2.34	5.32		
\$40,000 under \$50,000	0.85	0.85	0.92	0.97	1.30	3.71	5.16	11.58	1.99	4.47	2.18	5.36		
\$50,000 under \$75,000	0.53	0.53	0.58	0.62	0.77	2.57	3.05	7.16	1.20	2.97	1.32	3.72		
\$75,000 under \$100,000	0.72	0.72	0.78	0.83	0.89	3.05	3.24	6.81	1.33	3.47	1.46	4.22		
\$100,000 under \$200,000	0.58	0.56	0.64	0.68	0.67	2.35	1.96	4.06	0.90	2.43	0.98	2.97		
\$200,000 under \$500,000	0.69	0.64	0.79	0.88	0.72	2.09	1.44	2.97	0.84	2.12	0.89	2.53		
\$500,000 under \$1,000,000	0.95	0.84	1.10	1.31	0.96	2.14	1.44	2.65	1.03	2.46	1.07	2.95		
\$1,000,000 or more	0.54	0.31	0.65	0.48	0.54	0.37	0.61	0.58	0.51	0.51	0.53	0.62		
<b>Nontaxable returns, total</b>	<b>0.31</b>	<b>0.62</b>	<b>0.39</b>	<b>0.59</b>	<b>0.79</b>	<b>1.76</b>	<b>3.47</b>	<b>5.74</b>	<b>1.23</b>	<b>2.52</b>	<b>1.38</b>	<b>3.30</b>		

Footnotes at end of table.

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	State income tax refunds		Alimony received		Net income		Business or profession		Capital gain distributions		Sales of capital assets	
	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)
<b>All returns, total</b>	<b>0.50</b>	<b>0.70</b>	<b>3.85</b>	<b>5.69</b>	<b>0.35</b>	<b>1.18</b>	<b>0.96</b>	<b>1.42</b>	<b>1.31</b>	<b>3.63</b>	<b>0.62</b>	<b>0.36</b>
No adjusted gross income	6.55	8.86	53.11	53.22	4.16	4.62	2.56	3.17	13.17	11.92	4.45	2.22
\$1 under \$5,000	9.09	15.63	22.93	30.35	2.12	3.22	6.31	10.70	5.23	7.21	3.85	10.82
\$5,000 under \$10,000	7.43	14.37	16.62	18.85	1.86	2.26	5.98	11.87	6.60	10.72	3.91	8.50
\$10,000 under \$15,000	5.52	9.66	12.60	14.19	1.91	2.26	5.31	9.80	6.41	12.09	3.97	5.95
\$15,000 under \$20,000	4.88	7.53	13.59	16.33	2.38	3.01	5.15	7.51	6.61	12.80	4.16	7.95
\$20,000 under \$25,000	4.20	6.28	13.17	15.99	2.78	3.66	5.26	7.56	7.25	15.12	4.34	7.50
\$25,000 under \$30,000	3.73	5.42	13.40	16.96	3.00	4.00	5.36	7.91	7.13	15.25	4.24	6.92
\$30,000 under \$40,000	2.20	4.12	10.35	12.81	2.25	3.34	3.86	6.13	5.04	11.29	3.08	5.14
\$40,000 under \$50,000	2.01	3.25	11.63	14.86	2.38	3.76	4.01	6.11	4.76	12.21	2.97	4.97
\$50,000 under \$75,000	1.17	1.82	9.44	11.52	1.69	2.77	2.60	4.61	3.19	6.81	1.87	3.12
\$75,000 under \$100,000	1.31	2.00	15.47	19.08	2.08	3.32	3.49	5.67	3.69	8.16	2.07	3.20
\$100,000 under \$200,000	1.05	1.72	15.89	19.36	1.60	2.21	2.90	4.38	3.06	8.01	1.36	2.00
\$200,000 under \$500,000	1.50	2.50	21.44	25.34	1.70	2.17	3.42	5.18	3.79	20.62	1.13	1.73
\$500,000 under \$1,000,000	1.82	3.32	26.13	39.39	2.23	2.96	4.11	5.29	6.57	13.98	1.25	1.75
\$1,000,000 under \$1,500,000	1.95	3.71	33.45	42.38	2.71	3.65	4.49	5.84	9.39	18.88	1.41	1.93
\$1,500,000 under \$2,000,000	1.48	5.73	28.30	55.04	2.29	4.20	3.78	6.52	8.08	18.43	1.06	1.56
\$2,000,000 under \$5,000,000	0.83	1.55	16.23	31.03	4.77	30.09	2.05	2.83	6.67	13.82	1.24	0.74
\$5,000,000 under \$10,000,000	0.78	1.23	19.00	73.10	1.30	2.40	1.69	1.01	8.21	5.06	0.58	0.60
\$10,000,000 or more	0.04	--	--	--	0.13	1.51	--	--	--	--	--	--
<b>Taxable returns, total</b>	<b>0.53</b>	<b>0.72</b>	<b>4.53</b>	<b>6.34</b>	<b>0.63</b>	<b>1.48</b>	<b>1.21</b>	<b>1.74</b>	<b>1.40</b>	<b>3.83</b>	<b>0.66</b>	<b>0.36</b>
No adjusted gross income	22.97	9.40	--	--	31.09	16.16	25.66	3.76	83.51	53.29	15.43	2.76
\$1 under \$5,000	45.70	68.74	--	--	18.69	21.83	57.44	62.62	6.78	8.74	5.27	7.55
\$5,000 under \$10,000	26.01	31.67	99.92	99.92	7.17	9.85	18.03	29.71	9.55	15.89	5.78	7.38
\$10,000 under \$15,000	10.87	21.91	18.22	19.62	4.15	5.13	9.42	13.86	8.15	14.86	5.30	7.77
\$15,000 under \$20,000	7.32	10.80	17.25	20.00	4.10	5.33	8.77	12.93	8.16	16.53	5.38	7.70
\$20,000 under \$25,000	5.56	7.76	17.80	22.21	4.04	5.51	7.53	11.28	8.31	17.45	4.90	7.40
\$25,000 under \$30,000	4.69	6.88	18.86	23.50	4.31	6.08	7.09	10.98	7.90	16.35	4.75	7.46
\$30,000 under \$40,000	2.49	4.01	11.42	13.89	2.81	4.41	4.62	7.35	5.32	10.70	3.41	5.26
\$40,000 under \$50,000	2.20	3.61	11.88	15.20	2.73	4.38	4.51	6.90	5.03	12.79	3.17	5.34
\$50,000 under \$75,000	1.22	1.87	9.44	11.54	1.81	2.99	2.74	4.85	3.23	6.91	1.93	3.26
\$75,000 under \$100,000	1.33	2.02	15.67	19.47	2.11	3.38	3.55	5.85	3.70	8.18	2.10	3.27
\$100,000 under \$200,000	1.06	1.72	16.04	18.67	1.61	2.22	2.91	4.41	3.06	8.02	1.37	2.02
\$200,000 under \$500,000	1.50	2.52	21.48	25.36	1.70	2.18	3.43	5.27	3.79	20.64	1.14	1.74
\$500,000 under \$1,000,000	1.82	3.34	26.18	39.44	2.23	2.97	4.13	5.39	6.59	14.01	1.25	1.76
\$1,000,000 or more	0.81	0.91	18.05	16.89	1.81	12.61	1.97	1.30	5.94	8.70	0.66	0.25
<b>Nontaxable returns, total</b>	<b>1.87</b>	<b>3.03</b>	<b>7.34</b>	<b>10.53</b>	<b>0.72</b>	<b>1.28</b>	<b>1.83</b>	<b>2.46</b>	<b>3.79</b>	<b>7.32</b>	<b>2.05</b>	<b>2.51</b>

Footnotes at end of table.

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D											
	Taxable net loss		Short-term capital gain		Short-term capital loss		Short-term loss carryover		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
<b>All returns, total</b>	<b>0.82</b>	<b>0.88</b>	<b>1.04</b>	<b>1.18</b>	<b>1.02</b>	<b>1.03</b>	<b>1.55</b>	<b>1.23</b>	<b>1.04</b>	<b>1.83</b>	<b>1.27</b>	<b>1.86</b>
No adjusted gross income	2.56	2.70	6.65	6.48	3.77	3.03	4.35	3.27	5.80	7.74	6.60	7.62
\$1 under \$5,000	4.01	4.34	6.26	14.31	5.96	9.51	7.65	10.44	6.04	14.66	8.69	20.17
\$5,000 under \$10,000	4.67	5.00	6.94	33.30	6.65	9.50	8.87	10.61	6.87	31.04	8.60	15.11
\$10,000 under \$15,000	4.62	5.02	6.41	23.13	6.72	9.15	9.88	10.01	6.43	22.26	8.39	18.80
\$15,000 under \$20,000	4.62	4.98	7.04	17.48	6.91	7.94	10.03	10.77	6.91	17.24	8.60	6.74
\$20,000 under \$25,000	4.82	5.28	7.42	15.37	7.05	8.47	10.20	9.43	7.40	14.47	9.02	12.49
\$25,000 under \$30,000	5.08	5.60	7.01	21.69	7.11	9.79	10.52	11.36	7.04	21.25	8.81	13.17
\$30,000 under \$40,000	3.79	4.23	5.18	12.88	5.15	6.23	7.97	7.63	5.20	12.39	6.36	9.49
\$40,000 under \$50,000	3.79	4.24	4.92	11.38	5.23	6.72	8.39	9.37	4.94	20.43	6.24	9.02
\$50,000 under \$75,000	2.46	2.73	3.12	7.94	3.18	4.64	5.40	5.22	3.12	7.75	3.78	8.60
\$75,000 under \$100,000	2.71	3.00	3.44	8.45	3.53	4.80	5.72	5.46	3.46	8.33	4.24	7.93
\$100,000 under \$200,000	1.89	2.06	2.23	5.40	2.26	3.00	3.74	3.36	2.22	5.22	2.68	5.72
\$200,000 under \$500,000	1.79	1.92	1.82	4.73	1.81	2.91	2.98	3.26	1.82	4.86	2.16	5.11
\$500,000 under \$1,000,000	2.28	2.36	1.91	4.94	1.91	2.95	3.11	3.57	1.94	5.51	2.30	4.33
\$1,000,000 under \$1,500,000	2.77	2.86	2.05	5.57	2.11	3.55	3.40	4.41	2.16	7.13	2.46	4.79
\$1,500,000 under \$2,000,000	2.30	2.35	1.56	4.23	1.66	3.46	2.71	4.24	1.67	5.09	1.91	6.69
\$2,000,000 under \$5,000,000	1.52	1.56	2.12	2.11	0.97	1.98	1.62	2.54	1.97	3.09	1.09	3.11
\$5,000,000 under \$10,000,000	1.68	1.71	0.78	1.34	0.94	1.21	1.59	1.77	0.88	2.47	1.00	1.37
\$10,000,000 or more	0.26	0.27	--	--	0.06	0.01	0.13	0.03	0.04	--	0.05	--
<b>Taxable returns, total</b>	<b>0.97</b>	<b>1.05</b>	<b>1.11</b>	<b>1.20</b>	<b>1.14</b>	<b>1.23</b>	<b>1.86</b>	<b>1.47</b>	<b>1.11</b>	<b>1.90</b>	<b>1.37</b>	<b>2.05</b>
No adjusted gross income	22.28	23.02	27.46	5.36	15.07	6.03	23.24	6.39	28.09	13.04	13.60	9.58
\$1 under \$5,000	14.15	17.97	9.41	22.87	15.04	38.98	27.04	56.63	9.50	23.10	19.31	43.35
\$5,000 under \$10,000	10.77	12.71	10.54	23.95	14.82	34.48	24.36	39.55	10.72	25.08	17.26	34.09
\$10,000 under \$15,000	7.27	8.07	8.83	36.15	10.14	19.54	16.89	21.06	8.96	35.27	12.34	27.43
\$15,000 under \$20,000	6.69	7.25	9.41	19.60	10.02	16.45	15.84	18.99	9.37	18.45	12.02	23.71
\$20,000 under \$25,000	5.93	6.53	8.48	17.68	9.00	11.16	14.23	12.19	8.50	16.83	11.15	20.21
\$25,000 under \$30,000	5.96	6.68	8.13	25.49	8.73	13.17	14.41	16.97	8.27	26.46	10.40	11.57
\$30,000 under \$40,000	4.23	4.76	5.86	15.75	5.87	7.78	9.44	9.17	5.91	14.82	7.08	12.52
\$40,000 under \$50,000	4.09	4.61	5.28	12.91	5.68	7.82	9.36	11.10	5.29	23.78	6.74	8.44
\$50,000 under \$75,000	2.55	2.85	3.22	8.40	3.32	5.21	5.84	5.90	3.22	8.27	3.91	9.47
\$75,000 under \$100,000	2.74	3.04	3.50	8.45	3.57	5.08	5.83	5.82	3.52	8.34	4.28	8.11
\$100,000 under \$200,000	1.90	2.08	2.23	5.45	2.27	3.10	3.77	3.47	2.23	5.26	2.69	5.87
\$200,000 under \$500,000	1.80	1.93	1.83	4.78	1.81	2.95	2.99	3.31	1.83	4.90	2.16	5.18
\$500,000 under \$1,000,000	2.29	2.36	1.91	4.97	1.92	3.02	3.12	3.66	1.94	5.55	2.31	4.39
\$1,000,000 or more	1.46	1.49	1.02	0.74	0.95	1.06	1.56	1.52	1.05	1.64	1.07	1.39
<b>Nontaxable returns, total</b>	<b>1.65</b>	<b>1.70</b>	<b>3.19</b>	<b>6.21</b>	<b>2.38</b>	<b>2.25</b>	<b>2.91</b>	<b>2.55</b>	<b>3.01</b>	<b>6.71</b>	<b>3.53</b>	<b>4.45</b>

Footnotes at end of table.

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income		Sales of capital assets reported on Form 1040, Schedule D--continued											
		Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/S-corporation gain		Net short-term partnership/S-corporation loss		Long-term capital gain		Long-term capital loss	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)		
<b>All returns, total</b>	<b>5.03</b>	<b>4.60</b>	<b>4.75</b>	<b>2.39</b>	<b>1.24</b>	<b>3.67</b>	<b>3.13</b>	<b>0.63</b>	<b>0.36</b>	<b>0.90</b>	<b>0.82</b>		
No adjusted gross income	24.00	22.08	20.95	13.59	6.64	16.62	11.37	4.33	2.15	2.81	2.23		
\$1 under \$5,000	45.37	46.61	58.64	24.89	71.07	30.07	55.04	3.93	10.64	4.26	6.55		
\$5,000 under \$10,000	50.96	56.15	60.49	28.28	49.49	35.61	47.77	3.97	6.90	5.02	6.78		
\$10,000 under \$15,000	41.42	49.79	69.97	23.42	55.45	31.09	62.79	4.14	6.70	4.94	6.12		
\$15,000 under \$20,000	50.12	49.80	8.51	35.20	53.54	36.14	65.45	4.32	8.08	4.94	5.59		
\$20,000 under \$25,000	67.75	51.86	49.87	22.13	72.10	25.54	79.28	4.49	7.75	5.23	6.45		
\$25,000 under \$30,000	40.97	53.09	77.36	31.59	65.81	33.00	40.74	4.40	7.33	5.60	7.04		
\$30,000 under \$40,000	33.70	49.74	56.11	15.93	33.99	21.69	38.48	3.20	5.21	4.19	4.34		
\$40,000 under \$50,000	35.88	79.87	33.38	15.23	33.01	23.09	46.46	3.08	5.15	4.15	5.49		
\$50,000 under \$75,000	25.79	40.85	30.34	9.90	20.96	14.30	42.61	1.93	3.25	2.68	3.15		
\$75,000 under \$100,000	22.58	49.45	31.13	10.79	22.06	15.76	38.52	2.13	3.28	3.01	3.72		
\$100,000 under \$200,000	13.15	30.91	45.15	5.98	14.97	8.60	19.97	1.39	2.03	2.07	2.46		
\$200,000 under \$500,000	8.21	21.29	20.71	3.75	9.86	5.60	17.29	1.14	1.74	1.97	2.44		
\$500,000 under \$1,000,000	6.58	17.24	14.45	2.95	7.73	4.54	10.26	1.24	1.76	2.49	3.21		
\$1,000,000 under \$1,500,000	5.84	17.54	10.77	2.72	7.51	4.40	9.79	1.39	1.94	3.04	4.53		
\$1,500,000 under \$2,000,000	4.35	13.55	10.33	1.99	6.57	3.42	8.96	1.05	1.57	2.54	4.07		
\$2,000,000 under \$5,000,000	2.10	6.46	4.45	2.13	2.61	1.78	4.37	0.58	0.75	1.67	2.07		
\$5,000,000 under \$10,000,000	1.58	3.90	2.35	0.83	1.38	1.50	1.36	0.58	0.61	1.86	1.23		
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	0.32	0.01		
<b>Taxable returns, total</b>	<b>5.16</b>	<b>4.76</b>	<b>4.97</b>	<b>2.47</b>	<b>1.26</b>	<b>3.86</b>	<b>3.13</b>	<b>0.67</b>	<b>0.37</b>	<b>1.06</b>	<b>1.04</b>		
No adjusted gross income	17.39	23.44	7.35	11.89	2.62	22.54	8.52	12.08	2.75	26.29	5.37		
\$1 under \$5,000	99.92	99.92	99.92	37.75	54.33	45.52	78.59	5.38	8.05	14.44	30.83		
\$5,000 under \$10,000	91.54	91.54	99.82	37.10	67.46	70.49	87.99	5.87	8.50	11.19	20.15		
\$10,000 under \$15,000	70.60	97.97	99.10	37.70	91.78	39.90	81.61	5.63	8.74	7.74	10.95		
\$15,000 under \$20,000	69.10	69.21	--	50.92	60.30	41.60	65.10	5.57	7.97	7.03	9.56		
\$20,000 under \$25,000	92.77	73.44	55.57	27.10	77.39	31.64	90.37	5.05	7.62	6.39	8.70		
\$25,000 under \$30,000	47.18	61.52	98.91	35.57	66.70	39.30	72.41	4.93	7.44	6.46	8.82		
\$30,000 under \$40,000	34.87	54.21	62.95	16.92	26.46	24.62	48.93	3.53	5.30	4.63	6.09		
\$40,000 under \$50,000	40.89	41.90	41.11	16.54	40.26	27.46	59.67	3.28	5.52	4.46	6.22		
\$50,000 under \$75,000	26.34	48.46	30.56	10.26	22.89	14.72	38.53	1.99	3.38	2.77	3.37		
\$75,000 under \$100,000	22.65	49.62	33.86	11.09	24.73	16.52	35.05	2.15	3.36	3.05	3.90		
\$100,000 under \$200,000	13.18	31.04	45.91	6.03	15.55	8.71	21.42	1.39	2.05	2.07	2.56		
\$200,000 under \$500,000	8.24	21.67	21.19	3.76	10.18	5.62	18.16	1.14	1.75	1.97	2.47		
\$500,000 under \$1,000,000	6.60	17.27	14.62	2.96	7.81	4.55	10.50	1.24	1.76	2.49	3.28		
\$1,000,000 or more	1.89	1.70	1.05	1.12	0.74	1.68	1.50	0.57	0.25	1.61	1.63		
<b>Nontaxable returns, total</b>	<b>17.91</b>	<b>15.21</b>	<b>16.18</b>	<b>9.66</b>	<b>6.71</b>	<b>11.97</b>	<b>12.42</b>	<b>2.09</b>	<b>2.43</b>	<b>1.80</b>	<b>1.63</b>		

Footnotes at end of table.



**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D--continued											
	Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Long-term loss carryover		Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/S-corporation gain	
	Number of returns (49)	Amount (50)	Number of returns (51)	Amount (52)	Number of returns (53)	Amount (54)	Number of returns (55)	Amount (56)	Number of returns (57)	Amount (58)	Number of returns (59)	Amount (60)
<b>All returns, total</b>	<b>0.76</b>	<b>0.61</b>	<b>1.18</b>	<b>1.86</b>	<b>0.99</b>	<b>0.90</b>	<b>1.38</b>	<b>0.81</b>	<b>5.53</b>	<b>5.98</b>	<b>1.74</b>	<b>0.53</b>
No adjusted gross income	4.82	3.61	5.11	12.35	3.14	2.32	5.93	7.22	25.91	24.74	9.48	5.03
\$1 under \$5,000	4.53	10.66	6.30	16.47	4.74	6.81	13.59	44.35	51.98	69.55	17.10	33.37
\$5,000 under \$10,000	4.63	8.33	7.07	13.37	5.64	7.11	11.60	18.93	48.98	60.49	15.71	31.13
\$10,000 under \$15,000	4.86	8.42	6.43	23.62	5.79	6.64	10.07	47.74	52.81	72.88	14.31	23.76
\$15,000 under \$20,000	5.06	8.99	6.67	6.73	5.77	7.00	10.22	24.03	91.44	8.51	21.28	40.34
\$20,000 under \$25,000	5.33	10.48	7.11	11.98	6.13	7.04	10.14	19.36	44.52	49.40	14.00	23.45
\$25,000 under \$30,000	5.20	9.39	7.49	13.88	6.37	7.40	9.87	19.33	49.98	89.81	17.97	31.12
\$30,000 under \$40,000	3.79	9.94	5.40	5.12	4.89	6.36	7.51	11.45	33.95	37.91	11.61	23.22
\$40,000 under \$50,000	3.77	6.40	5.06	9.93	5.00	5.92	6.99	12.40	31.26	36.59	11.07	18.84
\$50,000 under \$75,000	2.29	4.02	3.30	4.56	3.13	3.55	4.71	7.58	22.71	31.25	6.49	12.35
\$75,000 under \$100,000	2.56	4.28	3.72	6.58	3.46	4.04	5.03	6.95	24.06	35.61	7.18	12.96
\$100,000 under \$200,000	1.65	2.71	2.51	4.42	2.30	2.63	3.13	4.15	14.22	49.22	4.05	6.94
\$200,000 under \$500,000	1.35	2.36	2.38	4.47	1.95	2.53	2.30	3.22	9.14	22.42	2.67	4.89
\$500,000 under \$1,000,000	1.46	2.50	2.91	5.61	2.27	3.12	2.11	3.06	7.15	15.84	2.21	4.04
\$1,000,000 under \$1,500,000	1.63	2.86	3.25	9.61	2.64	4.38	2.17	3.35	6.08	16.64	2.10	3.86
\$1,500,000 under \$2,000,000	1.23	2.29	2.69	7.63	2.13	3.96	1.68	2.86	4.66	11.36	1.56	3.04
\$2,000,000 under \$5,000,000	0.69	1.21	1.60	8.63	1.37	2.04	0.88	1.51	2.30	5.78	0.79	1.40
\$5,000,000 under \$10,000,000	0.67	1.03	1.49	2.11	1.41	1.27	0.76	1.04	1.75	3.35	0.68	0.92
\$10,000,000 or more	--	--	0.11	--	0.15	--	--	--	--	--	--	--
<b>Taxable returns, total</b>	<b>0.80</b>	<b>0.62</b>	<b>1.30</b>	<b>1.77</b>	<b>1.16</b>	<b>1.10</b>	<b>1.49</b>	<b>0.80</b>	<b>5.78</b>	<b>6.31</b>	<b>1.81</b>	<b>0.52</b>
No adjusted gross income	17.74	6.09	17.14	9.28	23.09	5.52	13.60	4.79	28.08	12.45	16.70	2.65
\$1 under \$5,000	6.59	10.37	14.55	25.60	14.37	31.11	27.31	43.82	99.92	99.92	25.98	32.27
\$5,000 under \$10,000	6.95	10.84	12.89	31.59	12.95	20.89	37.71	55.99	72.58	99.86	21.40	31.66
\$10,000 under \$15,000	6.72	12.08	9.32	18.16	9.52	12.29	18.96	28.20	70.67	99.65	19.22	32.79
\$15,000 under \$20,000	6.48	10.32	8.93	19.08	8.04	9.91	17.10	23.08	--	--	30.99	44.22
\$20,000 under \$25,000	6.08	9.55	8.25	14.78	7.61	9.49	12.92	20.95	64.47	64.69	16.49	24.34
\$25,000 under \$30,000	5.82	10.03	8.51	15.33	7.41	9.28	11.42	17.47	69.90	98.93	23.52	38.98
\$30,000 under \$40,000	4.19	12.05	6.00	9.57	5.40	7.86	8.52	13.25	38.27	49.85	12.66	20.44
\$40,000 under \$50,000	4.03	6.96	5.38	10.76	5.36	6.68	7.75	14.48	33.13	41.72	12.38	24.18
\$50,000 under \$75,000	2.36	4.14	3.39	4.66	3.25	3.83	5.00	8.44	22.77	31.44	6.89	13.84
\$75,000 under \$100,000	2.59	4.37	3.75	6.75	3.52	4.25	5.16	7.26	24.12	37.28	7.39	13.99
\$100,000 under \$200,000	1.66	2.74	2.52	4.45	2.31	2.73	3.15	4.20	14.48	49.43	4.09	7.11
\$200,000 under \$500,000	1.36	2.37	2.38	4.53	1.96	2.56	2.31	3.24	9.18	22.97	2.68	4.95
\$500,000 under \$1,000,000	1.46	2.51	2.92	5.71	2.28	3.18	2.11	3.07	7.17	15.96	2.21	4.07
\$1,000,000 or more	0.68	0.46	1.52	2.75	1.32	1.55	0.85	0.55	2.02	1.41	0.76	0.35
<b>Non-taxable returns, total</b>	<b>2.38</b>	<b>3.27</b>	<b>2.90</b>	<b>5.44</b>	<b>2.01</b>	<b>1.82</b>	<b>3.84</b>	<b>6.46</b>	<b>18.93</b>	<b>18.69</b>	<b>6.24</b>	<b>5.31</b>

Footnotes at end of table.



**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D--cont.										Sale of property other than capital assets			Taxable IRA distributions	
	Net long-term partnership/S-corporation loss		Schedule D capital gain distributions		Net gain		Net loss		Net gain		Net loss		Number of returns	Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)					
<b>All returns, total</b>	<b>3.64</b>	<b>5.00</b>	<b>0.69</b>	<b>1.09</b>	<b>2.21</b>	<b>2.50</b>	<b>2.36</b>	<b>3.37</b>	<b>0.83</b>	<b>1.37</b>					
No adjusted gross income	15.43	9.15	4.50	6.84	7.57	6.98	6.68	6.49	6.84	8.29					
\$1 under \$5,000	24.70	49.10	4.29	7.08	20.81	38.07	19.07	43.44	6.43	9.08					
\$5,000 under \$10,000	38.95	49.26	4.57	7.04	16.84	28.30	16.35	30.70	4.43	5.81					
\$10,000 under \$15,000	26.69	49.53	4.73	6.82	18.13	25.58	17.65	30.60	3.56	4.98					
\$15,000 under \$20,000	31.01	77.00	4.85	7.59	13.96	24.41	15.26	23.06	3.56	5.04					
\$20,000 under \$25,000	24.73	43.24	5.21	8.69	14.12	19.74	15.54	47.14	3.75	5.35					
\$25,000 under \$30,000	29.18	42.64	5.16	7.60	13.35	19.05	16.45	29.03	3.90	5.64					
\$30,000 under \$40,000	18.48	31.00	3.82	6.47	10.37	19.14	11.86	23.22	2.95	4.37					
\$40,000 under \$50,000	19.15	50.06	3.51	5.63	10.14	17.41	12.04	23.73	3.11	4.67					
\$50,000 under \$75,000	11.69	24.44	2.23	3.75	6.86	11.68	8.18	15.71	2.06	3.15					
\$75,000 under \$100,000	14.56	26.65	2.43	4.53	7.97	11.79	9.48	19.75	2.51	3.84					
\$100,000 under \$200,000	7.83	18.55	1.53	2.97	5.39	9.30	5.77	12.72	2.13	3.31					
\$200,000 under \$500,000	5.66	13.23	1.25	2.79	4.11	8.45	4.09	8.98	2.54	4.55					
\$500,000 under \$1,000,000	4.94	14.76	1.38	3.34	3.81	10.26	3.43	8.20	3.32	6.85					
\$1,000,000 under \$1,500,000	5.26	11.57	1.59	4.65	3.74	7.73	3.46	8.89	3.89	11.13					
\$1,500,000 under \$2,000,000	4.28	9.98	1.19	3.18	2.94	7.32	2.83	7.64	3.17	8.14					
\$2,000,000 under \$5,000,000	2.55	9.48	0.67	1.96	4.53	3.99	1.54	3.93	1.92	6.24					
\$5,000,000 under \$10,000,000	2.37	3.62	0.67	1.35	1.19	2.84	1.33	1.36	1.84	9.13					
\$10,000,000 or more	--	--	--	--	--	--	--	--	0.18	0.34					
<b>Taxable returns, total</b>	<b>3.89</b>	<b>6.08</b>	<b>0.74</b>	<b>1.13</b>	<b>2.48</b>	<b>2.71</b>	<b>2.69</b>	<b>3.84</b>	<b>0.92</b>	<b>1.46</b>					
No adjusted gross income	12.69	9.13	21.63	21.39	21.06	6.22	17.32	5.46	57.69	23.50					
\$1 under \$5,000	59.07	97.66	6.43	9.13	54.28	87.78	57.68	70.35	32.24	36.85					
\$5,000 under \$10,000	59.07	97.77	6.84	10.15	99.46	68.39	57.68	82.14	15.77	20.01					
\$10,000 under \$15,000	36.05	64.89	6.63	9.66	34.77	68.38	36.06	64.87	5.13	7.08					
\$15,000 under \$20,000	57.38	51.92	6.17	9.85	28.36	47.66	25.52	31.17	4.92	7.01					
\$20,000 under \$25,000	30.04	66.22	5.90	9.16	19.34	31.65	25.97	48.47	4.23	6.02					
\$25,000 under \$30,000	32.32	59.56	5.75	8.35	18.61	29.13	20.72	41.28	4.19	6.04					
\$30,000 under \$40,000	20.03	35.14	4.15	6.81	11.75	22.39	14.97	33.40	3.08	4.55					
\$40,000 under \$50,000	21.99	31.16	3.69	5.88	11.35	20.35	13.71	28.95	3.20	4.81					
\$50,000 under \$75,000	12.40	29.85	2.29	3.80	7.46	12.74	8.90	16.92	2.08	3.19					
\$75,000 under \$100,000	14.62	26.98	2.46	4.59	8.19	12.24	9.58	20.97	2.53	3.87					
\$100,000 under \$200,000	7.94	19.49	1.53	2.98	5.44	9.43	5.86	13.06	2.14	3.32					
\$200,000 under \$500,000	5.67	13.64	1.25	2.79	4.13	8.50	4.10	9.23	2.54	4.55					
\$500,000 under \$1,000,000	4.95	14.90	1.38	3.35	3.82	10.38	3.44	8.35	3.32	6.86					
\$1,000,000 or more	2.40	4.06	0.66	1.30	1.95	1.17	1.46	2.18	1.87	4.61					
<b>Non taxable returns, total</b>	<b>10.23</b>	<b>8.68</b>	<b>2.31</b>	<b>4.29</b>	<b>5.05</b>	<b>6.52</b>	<b>4.91</b>	<b>5.80</b>	<b>2.15</b>	<b>3.30</b>					

Footnotes at end of table.

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Pensions and annuities						Rent						Royalty					
	Total		Taxable		Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)		
<b>All returns, total</b>	<b>0.46</b>	<b>0.93</b>	<b>0.49</b>	<b>0.74</b>	<b>1.15</b>	<b>1.41</b>	<b>1.04</b>	<b>1.32</b>	<b>2.00</b>	<b>2.90</b>	<b>11.82</b>	<b>20.18</b>						
No adjusted gross income	4.86	6.92	5.15	6.77	6.27	6.49	3.75	3.81	10.45	10.88	60.20	18.20						
\$1 under \$5,000	3.59	15.83	3.78	5.57	8.92	12.60	7.46	10.78	12.84	19.62	70.72	99.44						
\$5,000 under \$10,000	2.56	8.60	2.61	3.29	6.68	10.56	6.51	8.92	13.60	21.01	99.92	99.92						
\$10,000 under \$15,000	2.13	4.18	2.17	2.61	5.54	7.67	6.09	8.74	11.57	17.26	80.36	90.00						
\$15,000 under \$20,000	2.10	4.19	2.15	2.63	5.66	8.69	5.96	9.18	11.32	22.26	39.65	67.92						
\$20,000 under \$25,000	2.28	4.09	2.34	2.95	6.03	8.50	5.80	8.01	12.07	23.86	99.85	99.85						
\$25,000 under \$30,000	2.41	6.45	2.50	3.19	6.52	10.03	6.42	7.92	10.65	24.25	99.53	99.53						
\$30,000 under \$40,000	1.75	2.78	1.80	2.37	4.76	7.08	4.02	5.89	8.74	19.84	52.84	52.25						
\$40,000 under \$50,000	1.82	3.05	1.89	2.55	4.91	7.36	4.08	5.84	9.25	19.84	53.38	73.77						
\$50,000 under \$75,000	1.21	1.89	1.26	1.76	3.26	4.91	2.86	4.19	6.03	12.31	** 29.49	** 45.01						
\$75,000 under \$100,000	1.52	2.51	1.61	2.22	3.74	5.52	3.33	4.46	6.62	15.18	**	**						
\$100,000 under \$200,000	1.29	2.21	1.42	1.97	2.67	3.80	2.40	3.14	4.56	9.71	26.54	44.33						
\$200,000 under \$500,000	1.61	3.75	1.86	3.09	2.37	3.64	2.38	3.24	3.62	8.85	19.12	47.26						
\$500,000 under \$1,000,000	2.17	4.91	2.54	4.79	2.57	4.05	2.78	4.12	3.37	8.70	23.31	33.48						
\$1,000,000 under \$1,500,000	2.51	6.38	2.89	7.25	2.83	4.14	3.15	4.28	3.33	7.81	19.90	38.66						
\$1,500,000 under \$2,000,000	1.98	5.39	2.34	5.74	2.31	4.17	2.70	4.85	2.63	9.23	15.15	41.37						
\$2,000,000 under \$5,000,000	1.20	6.52	1.41	3.95	1.34	2.47	1.58	2.57	1.29	4.85	7.57	50.35						
\$5,000,000 under \$10,000,000	1.12	2.06	1.28	5.49	1.24	1.31	1.46	1.28	1.01	2.82	4.81	14.47						
\$10,000,000 or more	0.06	--	0.08	0.02	--	--	--	--	--	--	--	--						
<b>Taxable returns, total</b>	<b>0.52</b>	<b>0.97</b>	<b>0.55</b>	<b>0.79</b>	<b>1.28</b>	<b>1.50</b>	<b>1.22</b>	<b>1.54</b>	<b>2.15</b>	<b>3.01</b>	<b>13.01</b>	<b>19.73</b>						
No adjusted gross income	32.95	22.71	34.09	32.19	13.46	9.42	31.22	14.20	17.43	13.84	86.92	41.37						
\$1 under \$5,000	20.83	33.16	20.83	26.39	70.02	62.88	75.26	58.42	33.36	50.12	--	--						
\$5,000 under \$10,000	8.95	12.45	9.16	11.48	23.64	31.36	29.44	41.10	38.59	57.30	99.92	99.92						
\$10,000 under \$15,000	3.04	6.23	3.08	3.62	8.94	12.32	13.15	25.32	18.23	25.41	80.36	90.00						
\$15,000 under \$20,000	2.80	4.34	2.84	3.42	8.29	11.19	9.37	14.37	14.00	26.48	--	--						
\$20,000 under \$25,000	2.61	3.97	2.66	3.28	7.12	10.05	8.35	12.38	13.75	26.13	99.85	99.85						
\$25,000 under \$30,000	2.64	7.11	2.73	3.39	7.73	11.46	7.41	10.56	11.96	26.31	--	--						
\$30,000 under \$40,000	1.85	2.82	1.90	2.45	5.33	7.86	5.00	7.65	9.29	21.55	59.93	62.56						
\$40,000 under \$50,000	1.90	3.15	1.96	2.61	5.34	8.06	4.61	6.72	9.80	20.57	53.44	73.78						
\$50,000 under \$75,000	1.23	1.92	1.28	1.78	3.38	5.15	3.04	4.35	6.17	12.59	** 29.92	** 45.02						
\$75,000 under \$100,000	1.53	2.52	1.62	2.23	3.76	5.57	3.40	4.57	6.73	15.82	**	**						
\$100,000 under \$200,000	1.30	2.22	1.42	1.97	2.68	3.81	2.41	3.18	4.58	9.79	26.55	44.35						
\$200,000 under \$500,000	1.61	3.76	1.86	3.09	2.37	3.65	2.39	3.27	3.63	8.90	19.17	47.34						
\$500,000 under \$1,000,000	2.17	4.92	2.55	4.81	2.57	4.06	2.79	4.14	3.38	8.72	23.46	34.23						
\$1,000,000 or more	1.15	3.13	1.33	2.91	1.26	1.48	1.47	1.69	1.20	2.33	6.25	19.50						
<b>Nontaxable returns, total</b>	<b>1.25</b>	<b>3.22</b>	<b>1.30</b>	<b>1.87</b>	<b>2.76</b>	<b>4.04</b>	<b>2.09</b>	<b>2.57</b>	<b>5.53</b>	<b>9.57</b>	<b>28.17</b>	<b>51.71</b>						

Footnotes at end of table.













































































































































































































































































