1978

Statistics of Income

Individual Income Tax Returns



Department of the Treasury Internal Revenue Service Publication 79 (3-81)

Statistics of Income

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1978

Statistics of Income

Individual Income Tax Returns

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1 Returns Filed and Sources of Income

2 Deductions and Exemptions

3 Tax Computation and Tax Rates

4 Age 65 or Over; Credit for the Elderly

5 State Data

6 Explanation of Terms

7 Sources, Sample, and Limitations of the Data

8 Forms and Instructions

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1978 Individual Income Tax Returns

Publication 79 (2-81)

Department of the Treasury
Internal Revenue Service

William E. Williams
Acting Commissioner
Joseph T. Davis
Acting Deputy Commissioner
Russell E. Dyke
Assistant Commissioner
(Planning and Research)

Statistics Division

Fritz Scheuren
Director
Howie Wilson
Assistant Director
Bennett R. Moss
Chief, Planning and Review Staff
Robert A. Wilson
Chief, Statistics of Income Branch I
John DiPaolo
Chief, Statistics of Income Branch II
John P. Hiniker
Chief, Projections and Special Studies Branch
Raymond C. Sansing
Chief, Mathematical Statistics Branch
Thomas F. Nagle
Acting Chief, Operations Branch

This report was prepared in the Statistics Division by Philip Clark, James Dumais, Tom Gearin, Charles Hicks, Rich Hillelson, Patrick Piet, Richard Thompson, Norman Waits, and June Walters of the Individual Income Statistics Section, under the direction of Jack Blacksin. Major contributors to the publication were Peter Sailer, who designed the tables; Noreen Hoffmeier, who prepared the text; and Ray Plowden, who coordinated the review of the data. Other contributors included Ray Shadid, who designed the statistical sample; Cheryl Ingram, Les Ralston, and Dave Watson, who were responsible for coordinating the data processing and systems design in the Service Centers and the Data Center; Ruth Wise, who did the copy design and preparation; and Mary Haigler, who typed the text.

Statistical abstracting of the data was done at each of the ten Internal Revenue Service Centers. Curt Taylor, Lorne Woodworth, and Sylvia Martin of the Data Center designed and directed the computer processing. Antonio Sanchez and Rosemary Senneff of Facilities Management Division were responsible for the publication of the report.

Special recognition is also extended to John Witschie, graphic designer in Facilities Management Division, now retired, who for many years designed the format of all the Statistics of Income reports and guided us through their publication.

This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and taxpayments. Also shown are foreign and domestic dividends, capital gains and losses, and selected income and tax items for States. Classifications are by tax status, size of adjusted gross income, marital status, and form of deduction.

Additional unpublished information from individual income tax returns, classified by States and by size of adjusted gross income, is available on a reimbursable basis from the Internal Revenue Service, Statistics Division. Two public use computer tape files of the records selected for the Statistics of Income sample are also available on a reimbursable basis from the National Archives and Records Service: the Individual Tax Model File, which is suitable for making national level estimates, and the State Tax Model File, which is suitable for making State level estimates.

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COMMISSIONER OF INTERNAL REVENUE
Washington, DC 20224

February 23, 1981

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

Dear Mr. Secretary:

As required by section 6108 of the Internal Revenue Code, we have prepared for publication the complete report, Statistics of Income--1978, Individual Income Tax Returns. This report, based on a sample drawn from the 89.8 million returns filed during Calendar Year 1979, presents estimates of taxpayers' income, exemptions, deductions, credits, and tax. Major classifiers used are size of adjusted gross income, marital status, and State of residence, as well as taxable and nontaxable returns.

The report provides data on the new residential energy and business energy investment credits, as well as on provisions effective for Tax Year 1978 that were specified by the Tax Reform Act of 1976, the Tax Reduction and Simplification Act of 1977, the Revenue Act of 1978, the Energy Tax Act of 1978, and the Foreign Earned Income Act of 1978.

With kind regards,

Sincerely,

JE Williams

Acting Commissioner

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Introduction

The data presented in this report are estimates based on a stratified sample of individual income tax returns, selected before audit, and represent coverage of the 89.8 million Forms 1040 and 1040A filed by the nation's taxpayers for Income Year 1978. The number of returns filed for 1978 represents an increase of approximately 3.6 percent over those filed for 1977.

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

Organizationally, this report is divided into 9 sections. The first section presents data on the number of returns filed and the sources of income reported on those returns, classified by marital status and by size of adjusted gross income. The itemized deductions and types of exemptions claimed on the 1978 tax returns are covered in section 2. Section 3 provides detailed data on the 1978 tax liability as well as on any tax credits and taxpayments applied to that tax liability. Data from returns filed by taxpayers age 65 or over or from returns showing a credit for the elderly are presented in section 4. Section 5 covers tax return data classified by State.

Each of the first five sections contains some explanatory text related to the material presented in the section. Terms used in this report are actually defined, however, in section 6. Section 7 contains a description of the sample of tax returns used for the estimates in this report, as well as a discussion of the method of estimation used and the sampling variability of the data. Facsimiles of the tax return forms (and their instructions) from which the data were gathered for 1978 are reproduced in section 8. Finally, section 9 consists of an index to the information presented herein.

Requirements for Filing

The principal criterion which determined whether an individual had to file a return was the size of gross income (all income received in the form of money, property, and services, that was not, by law, expressly exempt from tax), specified according to the individual's marital status. For 1978, as for 1977, a return had to be filed by:

(1) a single person (other than a surviving spouse) under age 65 with gross income of at least $2,950;

(2) a single person (other than a surviving spouse) age 65 or over with gross income of at least $3,700;

(3) a surviving spouse under age 65 with gross income of at least $3,950;

(4) a surviving spouse age 65 or over with gross income of at least $4,700;

(5) a married couple, filing a joint return, with both spouses under age 65 and with a combined gross income of at least $4,700;

(6) a married couple, filing a joint return, with one spouse age 65 or over and with a combined gross income of at least $5,450;

(7) a married couple, filing a joint return, with both spouses age 65 or over and with a combined gross income of at least $6,200;

(8) a married person, regardless of age, whose spouse was filing a separate return, if that married person had a gross income of $750 or more.

In addition, any individual claimed as a dependent on another person's return had to file if he or she had "unearned income" (such as dividends, interest, or capital gains) of $750 or more. Self-employed persons also had to file if they had "self-employment income" of $400 or more in order to pay self-employment tax.

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

Most taxpayers had to file tax returns within 3 1/2 months after the close of their accounting periods. Since the accounting period used by nearly all individuals for Tax Year 1978 was the calendar year, this meant that returns were due by April 15, 1979. However, each taxpayer could be granted, upon request, one automatic 2-month extension of time to file if he or she paid any estimated tax due by the original due date, by which time the request for an extension had to be made. In addition, U.S. citizens residing or traveling outside the United States and Puerto Rico were automatically granted (without requesting) the 2-month extension.

There were five revisions to the Internal Revenue Code which affected the comparability of the data presented in this report with that presented in previous years--the Tax Reform Act of 1976, the Tax Reduction and Simplification Act of 1977, the Foreign Earned Income Act of 1978, the Revenue Act of 1978, and the Energy Tax Act of 1978. While each of these laws contained provisions which primarily affected other tax years, the following became effective for 1978:

(1) the Tax Reform Act of 1976 (a) increased the amount of net capital loss (from $2,000 to $3,000) which could be used to offset ordinary income in any one year, and (b) changed the holding period (from 9 to 12 months) necessary for a capital asset to qualify as long-term;

(2) the Tax Reduction and Simplification Act of 1977 extended both the general tax credit and the earned income credit through taxable years ending in 1978 (both had been scheduled to expire at the end of 1977);

(3) the Foreign Earned Income Act of 1978 instituted new provisions relating to the taxation of income earned abroad, primarily effective for Tax Year 1979; the Act specified that for 1978, however, a taxpayer could elect to file a return using either the pre-1978-Act provisions or one of the two new methods specified in the 1978 Act; that is, the taxpayer could (a) exempt $15,000 ($20,000 for employees of charitable organizations) of earned income from taxation but apply higher tax rates to any remaining non-exempt income (the pre-1978-Act method), or (b) either exclude up to $20,000 from taxation because of residence in a so-called "hardship" area or take an adjustment to gross income for certain expenses of living abroad (generally limited to the amount of foreign earned income), and apply the most advantageous tax computation method to any remaining income in either case;

(4) the Revenue Act of 1978 (a) increased (from 50 to 60 percent) the amount of net capital gain which could be excluded from gross income, effective for taxable transactions occurring, and installment payments received, after October 31, 1978, (b) specified that the capital gain realized from the sale or exchange of a principal residence after July 26, 1978, would no longer be a tax preference item, and (c) provided for a one-time exclusion (from gross income) of up to $100,000 of gain realized on the sale or exchange of a principal residence occurring after July 26, 1978, for taxpayers age 55 or over; and

(5) the Energy Tax Act of 1978 (a) introduced two "energy" credits--a residential energy credit for expenditures on energy conserving equipment (such as insulation) and renewable energy source property (such as solar and wind property) in or on the principal residence of a taxpayer, and a business energy investment credit for investment in specific types of energy property by those taxpayers engaged in a trade or business, and (b) specified that intangible drilling costs would become a permanent tax preference item (under the Tax Reduction and Simplification Act of 1977, intangible drilling costs were a tax preference item only for taxable years beginning in 1977).

Section 1

Returns Filed and Sources of Income

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Introduction

The information presented in this section covers primarily the number of returns filed for Income Year 1978 and the sources of income, including the statutory adjustments to gross income, reported on these returns. The major classifications of these returns are size of adjusted gross income, marital status, and taxability or nontaxability of the return.

Characteristics, such as sources of income and selected tax items, of the returns filed for 1978 compared to 1977 are summarized in table 1A. As can be seen from that table, the number of returns filed increased by more than 3 million, from 86.6 million for 1977 to almost 89.8 million for 1978; correspondingly, adjusted gross income increased from almost $1.2 trillion to $1.3 trillion. Table 1B illustrates the effect of these changes by size of adjusted gross income. From 1977 to 1978, returns showing income of less than $5,000 declined by more than 1.0 million, from 23.3 to 22.2 million, while those showing in-

Table 1A.—Sources of Income and Selected Tax Items, 1977 and 1978
[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	1977	1978	Change, 1977 to 1978
	(1)	(2)	(3)
Number of returns, total	86,634,640	89,771,551	3,136,911
Taxable	64,381,138	68,688,305	4,307,167
Nontaxable	22,253,502	21,083,246	−1,170,256
Adjusted gross income less deficit	1,158,492,225	1,302,447,386	143,955,161
Sources of income:			
Salaries and wages	969,403,997	1,090,291,855	120,887,858
Pensions and annuities in adjusted gross income	29,211,627	32,743,819	3,532,192
Business and profession net profit less loss	49,451,960	53,546,508	4,094,548
Farm net profit less loss	504,256	3,565,293	3,061,037
Partnership net profit less loss	13,313,657	15,044,787	1,731,130
Small Business Corporation net profit less loss	1,973,133	2,284,806	311,673
Sales of capital assets net gain less loss	20,776,605	23,231,376	2,454,771
Sales of property *other* than capital assets net gain less loss	583,502	1,256,902	673,400
Dividends in adjusted gross income	27,020,483	30,206,475	3,185,992
Interest received	54,603,049	61,222,522	6,619,473
Rent net income less loss	2,986,778	3,139,157	152,379
Royalty net income less loss	2,241,354	2,559,870	318,516
Estate or trust net income less loss	2,763,650	3,079,603	315,953
All other sources (net)[1]	2,987,539	2,638,501	−349,038
Total statutory adjustments	19,329,363	22,364,088	3,034,725
Total itemized deductions	138,519,421	164,432,406	25,912,985
Number of exemptions	215,176,997	219,867,696	4,690,699
Taxable income	938,968,454	1,062,190,322	123,221,868
Zero bracket amount	205,167,620	215,787,307	10,619,687
Income tax before credits	172,111,669	203,803,653	31,691,984
Total credits	13,637,761	17,085,591	3,447,830
Income tax after credits	158,473,908	186,718,062	28,244,154
Additional tax for tax preferences	1,322,915	1,514,475	191,560
Total income tax	159,796,824	188,232,537	28,435,713
Self-employment tax	4,074,592	4,705,994	631,402
Total tax liability	164,024,104	193,184,849	29,160,745

[1]Consists of state income tax refunds, alimony received, and other income less loss.
NOTE: Detail may not add to total because of rounding.

come of $20,000 or more increased from 18.3 to 22.3 million. This trend is even more dramatic when viewed over a 10-year period, as can be seen in Chart 1A. For 1968, 31.9 million returns showed adjusted gross income of less than $5,000; by 1978 there were only 22.2 million returns in this income class. However, returns showing income of $25,000 or more increased from 1.6 million for 1968 to 13.7 million for 1978.

Cumulated data for the number of returns filed, the amount of adjusted gross income, and the amount of total income tax, classified by size of adjusted gross income are shown in table 1.1. Tables 1.2 and 1.3 present information classified by marital status. Data for sources of income and adjustments, classified by size of adjusted gross income, are presented for all returns in table 1.4 and for joint returns in table 1.5. Special topics for which data are presented are: returns with income earned abroad, table 1.6; nontaxable returns, table 1.7; responses to the presidential election campaign fund question, table 1.8; Form 1040A returns, classified by marital status in table 1.9 and by size of adjusted gross income in table 1.10; and "high-income" returns (discussed in detail below), table 1.11. Table 1.12 shows data for selected sources of income by size of the source of income.

Chart 1A.

Number of returns filed by size of adjusted gross income, 1968, 1973, and 1978

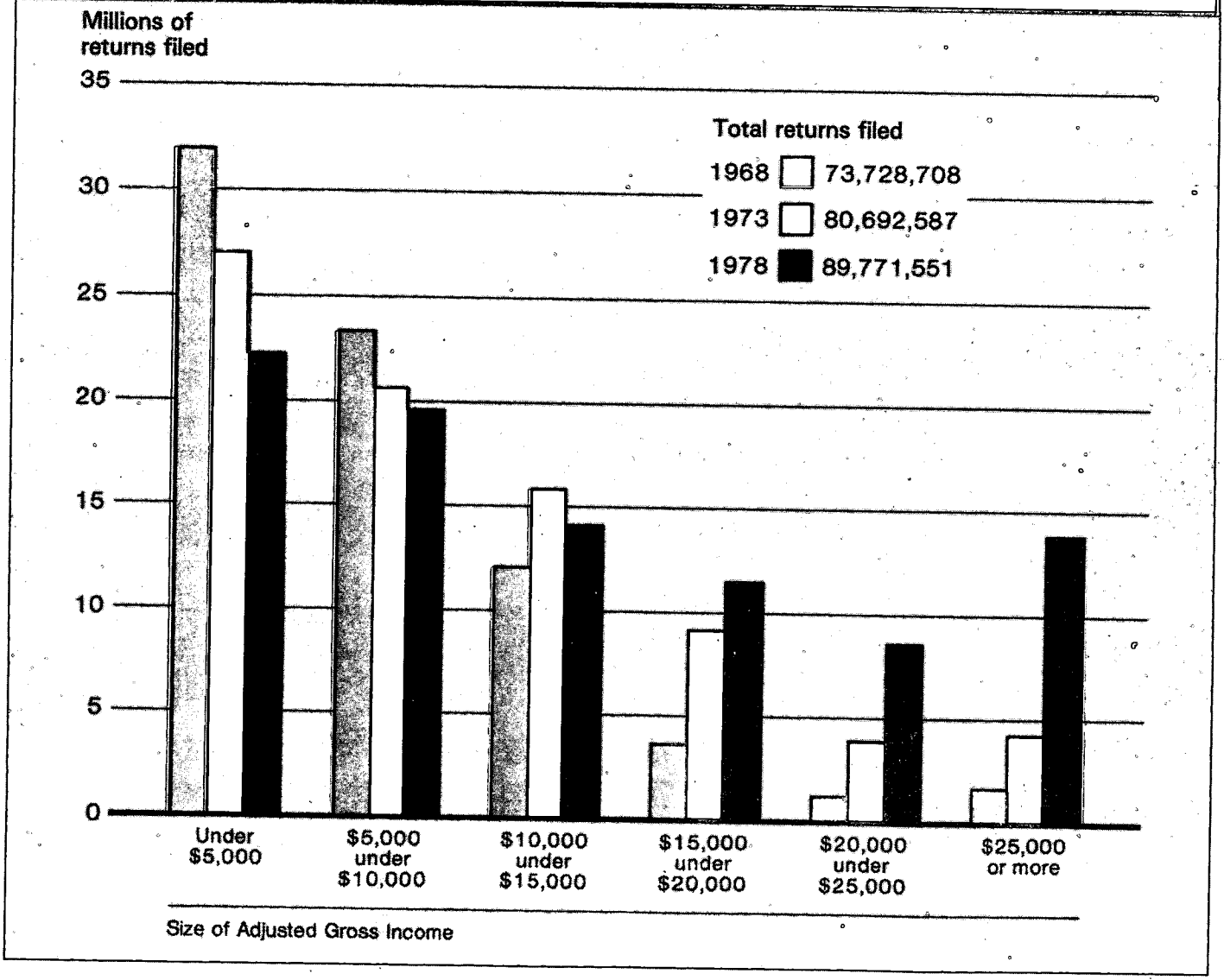

Table 1B.—Number of Returns by Marital Status and Size of Adjusted Gross Income

[All figures are estimates based on samples]

Size of adjusted gross income and marital status	1977	1978	Change, 1977 to 1978
	(1)	(2)	(3)
Number of returns for all adjusted gross income classes	**86,634,640**	**89,771,551**	**3,136,911**
Joint returns of husbands and wives	44,004,343	44,483,348	479,005
Separate returns of husbands and wives	1,294,752	1,567,250	272,498
Returns of heads of households	5,837,754	6,382,444	544,690
Returns of surviving spouses	152,837	126,139	−26,698
Returns of single persons	35,344,954	37,212,370	1,867,416
Under $5,000, total	**23,262,635**	**22,236,197**	**−1,026,438**
Joint returns of husbands and wives	3,433,270	2,929,584	−503,686
Separate returns of husbands and wives	531,211	649,035	117,824
Returns of heads of households	1,642,178	1,553,456	−88,722
Returns of surviving spouses	29,372	32,974	3,602
Returns of single persons	17,626,604	17,071,148	−555,456
$5,000 under $10,000, total	**19,342,819**	**19,585,276**	**242,457**
Joint returns of husbands and wives	7,000,508	6,050,137	−950,371
Separate returns of husbands and wives	351,956	453,128	101,172
Returns of heads of households	2,088,617	2,444,978	356,361
Returns of surviving spouses	47,729	31,786	−15,943
Returns of single persons	9,854,009	10,605,247	751,238
$10,000 under $15,000, total	**14,299,206**	**14,241,599**	**−57,607**
Joint returns of husbands and wives	8,131,231	7,443,907	−687,324
Separate returns of husbands and wives	224,961	237,573	12,612
Returns of heads of households	1,278,999	1,307,103	28,104
Returns of surviving spouses	28,275	22,537	−5,738
Returns of single persons	4,635,740	5,230,479	594,739
$15,000 under $20,000, total	**11,404,973**	**11,408,934**	**3,961**
Joint returns of husbands and wives	8,775,364	8,156,001	−619,363
Separate returns of husbands and wives	126,111	134,454	8,343
Returns of heads of households	530,768	619,091	88,323
Returns of surviving spouses	9,280	21,177	11,897
Returns of single persons	1,963,450	2,478,211	514,761
$20,000 or more, total	**18,325,007**	**22,299,545**	**3,974,538**
Joint returns of husbands and wives	16,663,970	19,903,719	3,239,749
Separate returns of husbands and wives	60,513	93,060	32,547
Returns of heads of households	297,192	457,816	160,624
Returns of surviving spouses	38,181	17,665	−20,516
Returns of single persons	1,265,151	1,827,285	562,134

Statutory Adjustments to Gross Income

Adjustments to gross income included expenses incurred by business men and women or by farmers in the course of running a business, as well as certain expenses of employees such as moving or travel expenses. Sole proprietorship expenses were reported on Schedules C and F (or, in the case of partnerships or Small Business Corporations, on the appropriate forms filled in by these entities) and are detailed in the reports Statistics of Income—Sole Proprietorship Returns, Statistics of Income—Partnership Returns, and Statistics of Income—Corporation Income Tax Returns.

Data on total statutory adjustments, disability income exclusion, payments to an individual retirement arrangement (IRA), payments to a self-employed retirement (Keogh) plan, and deduction for expense of living abroad are presented in tables 1.4 and 1.5. Data on the other statutory adjustments (employee business expenses, moving expenses, forfeited interest penalty, and alimony paid) were not tabulated for 1978. Tax law changes affecting the deduction for expense of living abroad are discussed below under "Income Earned Abroad."

Income Earned Abroad

The Foreign Earned Income Act of 1978 revised the method of taxation used by individuals with income earned abroad, effective primarily for Tax Year 1979. The Act specified, however, that for 1978 taxpayers could elect to use either the new provisions set forth by the Act or those in effect prior to its enactment. Therefore, for 1978, taxpayers could (a) under the 1977 rules, exempt up to $15,000 ($20,000 in the case of employees of charitable organizations) of earned income from taxation but apply higher tax rates to any remaining non-exempt income or (b) under the 1978 rules, either exclude up to $20,000 from taxation because of residence in a so-called "hardship" area or take an adjustment to gross income for certain expenses of living abroad (generally limited to the amount of foreign earned income) and apply the most advantageous tax computation method to any income remaining after the deduction or exclusion had been taken into account.

Table 1.6 shows the total amount of income earned abroad, and the amount exempted, excluded, and deducted, as well as selected tax items for returns with income earned abroad. (Additional information on the tax computation methods for these returns is shown in section 3, Tax Computation and Tax Rates.) Because the Foreign Earned Income Act was not enacted until November of 1978 and because it affected both Tax Years 1977 and 1978, the data on income earned abroad for 1978 may be slightly overstated.

Long-Term Capital Gains

The amount of long-term capital gain included in adjusted gross income for 1978 was affected by both the Tax Reform Act of 1976 and the Revenue Act of 1978. For 1978, a capital asset had to be held for more than 12 months in order for it to qualify for long-term capital gain treatment, as specified by the Tax Reform Act of 1976. For Tax Year 1977, the holding period was 9 months; for 1976 and earlier years, it was 6 months.

While the Tax Reform Act of 1976 specified when assets were eligible for long-term capital gain treatment, the Revenue Act of 1978 specified what amount of long-term capital gain would be excluded from gross income in determining adjusted gross income. Effective for taxable transactions occurring, and installment payments received, after October 31, 1978, an amount equal to 60 percent of net long-term capital gain was excludable from gross income. Prior to that date, an amount equal to 50 percent of this capital gain was excludable. (The net amount of long-term capital gain was defined as the excess of the net long-term capital gain over the net short-term capital loss.) For Tax Year 1978 returns which included the October date (most individual returns were for Calendar Year 1978), the amount of capital gain excluded was the sum of:

(1) 60 percent of the lesser of (a) the net capital gain for the taxable year, or (b) the net capital gain taking into account only sales or exchanges after October 31, 1978; plus

(2) 50 percent of the excess of (a) the net capital gain for the taxable year over (b) the net capital gain taken into account under (1).

Table 1C presents data on the effect of this tax law change. Of the $48.6 billion of net long-term capital gains, $42.5 billion was subject to the 50 percent exclusion rate and $6.0 billion subject to the 60 percent rate. More than 23 percent of the returns with net long-term capital gains showed gains excluded at the higher rate, even though it was in effect for only 2 months of the year.

In addition to providing for the 60 percent capital gain exclusion, the Revenue Act of 1978 also specified that taxpayers age 55 or over could exclude from gross income up to $100,000 of gain realized from the sale or exchange of a principal residence occurring after July 26, 1978. No breakout is provided in this report of the extent to which taxpayers took advantage of this provision.

Table 1C.—Returns With Long-Term Capital Gains in Excess of Short-Term Capital Losses Reported on Schedule D: Amounts Excluded at the 50 Percent and 60 Percent Rates, 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	Long-term capital gains in excess of short-term capital losses			
	Number of returns	Total	Excluded portion	Amount included in adjusted gross income
	(1)	(2)	(3)	(4)
All Returns With Net Long-Term Capital Gain				
Total	**5,272,317**	**48,588,985**	**24,898,423**	**23,690,562**
Under $5,000	524,641	3,094,249	1,597,959	1,496,289
$5,000 under $10,000	675,075	2,630,138	1,364,031	1,266,107
$10,000 under $15,000	711,250	2,969,696	1,519,447	1,450,249
$15,000 under $20,000	642,697	3,703,876	1,901,144	1,802,732
$20,000 under $25,000	623,182	3,342,655	1,710,433	1,632,222
$25,000 under $30,000	508,595	3,442,217	1,763,698	1,678,518
$30,000 under $50,000	948,350	8,643,714	4,432,669	4,211,046
$50,000 under $100,000	469,374	7,939,062	4,071,737	3,867,326
$100,000 under $200,000	129,634	5,162,656	2,642,154	2,520,502
$200,000 under $500,000	33,756	3,916,097	2,000,199	1,915,888
$500,000 under $1,000,000	4,346	1,647,616	837,681	809,935
$1,000,000 or more	1,417	2,097,019	1,057,271	1,039,748
Returns With Capital Gains Subject to 50 Percent Exclusion				
Total	**4,889,757**	**42,548,843**	**21,274,421**	**21,274,421**
Under $5,000	492,096	2,585,838	1,292,919	1,292,919
$5,000 under $10,000	618,589	2,140,400	1,070,200	1,070,200
$10,000 under $15,000	657,066	2,623,616	1,311,808	1,311,808
$15,000 under $20,000	597,064	3,211,733	1,605,866	1,605,866
$20,000 under $25,000	572,881	2,951,503	1,475,751	1,475,751
$25,000 under $30,000	464,504	3,016,232	1,508,116	1,508,116
$30,000 under $50,000	869,159	7,535,441	3,767,720	3,767,720
$50,000 under $100,000	439,307	6,916,909	3,458,454	3,458,454
$100,000 under $200,000	121,328	4,554,365	2,277,182	2,277,182
$200,000 under $500,000	32,242	3,494,521	1,747,261	1,747,261
$500,000 under $1,000,000	4,170	1,508,883	754,442	754,442
$1,000,000 or more	1,351	2,009,403	1,004,701	1,004,701
Returns With Capital Gains Subject to 60 Percent Exclusion				
Total	**1,227,987**	**6,040,142**	**3,624,002**	**2,416,141**
Under $5,000	97,492	508,411	305,040	203,370
$5,000 under $10,000	162,574	489,738	293,831	195,907
$10,000 under $15,000	148,942	346,081	207,639	138,441
$15,000 under $20,000	146,084	492,143	295,278	196,865
$20,000 under $25,000	148,250	391,152	234,681	156,471
$25,000 under $30,000	105,554	425,985	255,582	170,403
$30,000 under $50,000	225,625	1,108,274	664,948	443,325
$50,000 under $100,000	136,528	1,022,154	613,282	408,872
$100,000 under $200,000	43,399	608,291	364,971	243,320
$200,000 under $500,000	11,448	421,566	252,939	168,627
$500,000 under $1,000,000	1,566	138,732	83,239	55,493
$1,000,000 or more	525	87,616	52,570	35,046

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

High-Income Returns, Taxable and Nontaxable

The Tax Reform Act of 1976 mandated the annual publication of "information on the amount of tax paid by individual taxpayers with high total incomes," as well as "the number of such individuals... who owe no Federal income tax." The law specified that, in addition to adjusted gross income, three additional income concepts were to be used as classifiers: adjusted gross income plus excluded tax preferences; adjusted gross income less investment interest; and "expanded income," which was arrived at by both adding tax preferences to and subtracting investment interest from adjusted gross income.

Neither tax preferences nor investment interest were available in a pure form from the tax return. In the case of excluded tax preferences (amounts of income or deductions afforded special tax treatment) only two were available for all taxpayers: the dividend exclusion of up to $100 per taxpayer receiving qualified dividends and the capital gains exclusion, equal to a portion (either 50 or 60 percent, depending on the date of the transaction) of the excess of net long-term capital gains over net short-term capital losses. If the sum of the excluded capital gains plus other tax preferences (which were subject to the additional tax for tax preferences, i.e., the "minimum tax") exceeded $10,000 ($5,000 in the case of married persons filing separate returns), the taxpayer was required to file a Form 4625 to compute the additional tax. For such taxpayers, the "tax preferences excluded from adjusted gross income," as tabulated in table 1.11, also included the following items from Form 4625: the excess of accelerated depreciation on certain real property and property subject to a lease over depreciation computed under the straight-line method; the excess of rapid amortization allowable on certain capital expenditures (such as pollution control facilities) over the normal depreciation deduction otherwise allowable; the excess of percentage depletion over the "adjusted basis" of the property; unrealized gain on the exercise of stock options; amounts set aside as bad debt reserves by financial institutions in excess of the amounts needed on the basis of actual past experience; and intangible drilling costs to the extent that any amount deducted as a current expense exceeded the amount that could have been charged to capital and deducted over the applicable number of years.

One tax preference item from Form 4625 that was not included was the itemized deduction tax preference.

In contrast to the other items on Form 4625, the itemized deduction tax preference was not excluded or deducted in arriving at adjusted gross income, but rather was a deduction from adjusted gross income in arriving at taxable income. Therefore, it did not qualify as a "tax preference excluded from adjusted gross income" for purposes of this report and was thus not applicable to any of the three income concepts.

The purpose of adding tax preferences to adjusted gross income was to obtain a measure of total income which gave various sources of income more nearly equal treatment, i.e., to include the full amount of each type of income, before any of the exclusions or deductions allowed under the Internal Revenue Code. Similarly, the purpose of subtracting investment interest was to obtain a more nearly equal treatment of various types of expenses. In making out their tax returns, taxpayers who borrowed money for investment purposes included the gross income from those investments in their adjusted gross incomes and deducted the interest on the borrowed money as part of their itemized deductions. This was in contrast to the tax treatment of business and farm taxpayers, who deducted their business expenses from their business receipts and included only the net amount in their adjusted gross incomes. In other words, the purpose of subtracting investment interest from adjusted gross income was to have an income concept that included the "net" amount of investment income (income less allocable expenses), just as it included the "net" amount of business or farm income.

Since most taxpayers were not required to identify on their returns all of the interest on amounts borrowed strictly for investment purposes, it was necessary to approximate an amount of "investment interest" for the statistics. The method used was to consider all interest deducted other than the amount reported on the separate "home mortgage interest" line as being potential investment interest. However, the amount tabulated for purposes of table 1.11 as investment interest expense was limited so as not to exceed the amount of investment income (interest received, dividends, and capital gains) included in the taxpayer's total income, as described below.

Since four different income concepts were used for table 1.11, and since these concepts contain differing amounts of investment income, the investment interest expense was limited depending on the income concept being tabulated, as follows:

(1) When the income concept being tabulated was "adjusted gross income" or "adjusted gross income less investment interest," investment income equalled the sum of:

(a) interest received,
(b) dividends after the exclusion of up to $100 per taxpayer,
(c) all net short-term capital gains,
(d) that portion of long-term capital gains included in adjusted gross income, and
(e) all the net short-term and one-half the net long-term capital losses, limited to $3,000 per tax return.

(2) When data on "expanded income" or "adjusted gross income plus excluded tax preferences" were tabulated, investment income equalled the sum of:

(a) interest received,
(b) dividends before exclusion,
(c) all net short-term capital gains,
(d) all net long-term capital gains, and
(e) all the net short-term and one-half the net long-term capital losses, limited to $3,000 per tax return.

Table 1D shows the shifts in income class that resulted from adding tax preferences to adjusted gross income, from subtracting investment interest, and from making both adjustments. Depending on which income concept is used, the number of "high-income nontaxables" (returns with total income of $200,000 or more and no "total income tax") varied from 90 (based on adjusted gross income minus investment interest) to 113 (based on adjusted gross income plus excluded tax preferences).

In addition to the data presented in this report, a detailed analysis, based on all 1977 and 1978 tax returns in the Statistics of Income samples, showing the reasons for nontaxability and "near" nontaxability will be available later this year from the Office of Tax Analysis, U.S. Department of the Treasury, Washington, DC 20220.

Table 1D.—Number of Nontaxable Returns, Classified by Size of Income Under Alternative Concepts
[All figures are estimates based on samples]

Size of income under alternative concepts	Total	Size of adjusted gross income		
		Under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)
Total number of returns	21,083,248	21,082,047	1,101	98
Size of Expanded Income				
Under $100,000	21,081,915	21,081,854	61	—
$100,000 under $200,000	1,226	179	1,040	7
$200,000 or more	105	14	—	91
Size of Adjusted Gross Income Plus Excluded Tax Preferences				
Under $100,000	21,081,849	21,081,849	—	—
$100,000 under $200,000	1,284	183	1,101	—
$200,000 or more	113	15	—	98
Size of Adjusted Gross Income Less Investment Interest				
Under $100,000	21,082,166	21,082,047	119	—
$100,000 under $200,000	990	—	982	8
$200,000 or more	90	—	—	90

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

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

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (Dollars)			Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Size of Adjusted Gross Income									
Total	**89,771,551**	**100.0**	**1,302,447,386**	**100.0**	**14,508**	**68,688,305**	**100.0**	**1,241,202,685**	**100.0**
No adjusted gross income	524,071	0.6	−7,471,354	–	−14,256	14,780	(*)	−661,285	–
$1 under $1,000	3,487,295	3.9	2,023,096	0.2	580	2,619	(*)	894	(*)
$1,000 under $2,000	4,999,609	5.6	7,473,213	0.6	1,495	137,382	0.2	211,347	(*)
$2,000 under $3,000	4,680,830	5.2	11,705,483	0.9	2,501	140,782	0.2	363,014	(*)
$3,000 under $4,000	4,553,366	5.1	15,907,472	1.2	3,494	2,273,149	3.3	8,150,661	0.7
$4,000 under $5,000	3,991,026	4.4	17,943,794	1.4	4,496	2,567,829	3.7	11,581,541	0.9
$5,000 under $6,000	4,403,902	4.9	24,317,061	1.9	5,522	3,033,869	4.4	16,760,060	1.4
$6,000 under $7,000	4,401,697	4.9	28,607,922	2.2	6,499	3,388,295	4.9	22,058,258	1.8
$7,000 under $8,000	3,849,675	4.3	28,868,719	2.2	7,499	3,369,340	4.9	25,286,276	2.0
$8,000 under $9,000	3,698,146	4.1	31,367,198	2.4	8,480	3,455,488	5.0	29,308,404	2.4
$9,000 under $10,000	3,230,856	3.6	30,649,637	2.4	9,487	3,054,152	4.4	28,967,257	2.3
$10,000 under $11,000	3,152,904	3.5	33,100,725	2.5	10,498	2,998,320	4.4	31,476,964	2.5
$11,000 under $12,000	2,947,780	3.3	33,905,286	2.6	11,502	2,835,892	4.1	32,627,180	2.6
$12,000 under $13,000	2,913,381	3.2	36,397,341	2.8	12,493	2,853,486	4.2	35,650,354	2.9
$13,000 under $14,000	2,668,149	3.0	35,995,235	2.8	13,491	2,617,196	3.8	35,309,465	2.8
$14,000 under $15,000	2,559,385	2.9	37,132,041	2.9	14,508	2,514,689	3.7	36,489,270	2.9
$15,000 under $20,000	11,408,934	12.7	198,794,563	15.3	17,424	11,279,676	16.4	196,583,473	15.8
$20,000 under $25,000	8,552,615	9.5	190,941,609	14.7	22,326	8,491,015	12.4	189,572,684	15.3
$25,000 under $30,000	5,386,257	6.0	146,822,233	11.3	27,259	5,352,156	7.8	145,894,644	11.8
$30,000 under $50,000	6,535,452	7.3	238,969,911	18.3	36,565	6,495,225	9.5	237,464,394	19.1
$50,000 under $100,000	1,471,406	1.6	96,283,476	7.4	65,436	1,460,169	2.1	95,568,047	7.7
$100,000 under $200,000	285,309	0.3	37,512,860	2.9	131,482	284,208	0.4	37,371,333	3.0
$200,000 under $500,000	59,884	0.1	16,711,100	1.3	279,058	59,796	0.1	16,688,841	1.3
$500,000 under $1,000,000	6,581	(*)	4,382,486	0.3	665,930	**8,612	(*)	4,377,556	0.4
$1,000,000 or more	2,041	(*)	4,106,279	0.3	2,011,896	**	(*)	4,103,975	0.3

Size and accumulated size of adjusted gross income	Taxable returns—Continued										
	Taxable income			Income tax after credits			Total income tax				
								Percent of—			Average income tax (Dollars)
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Size of Adjusted Gross Income											
Total	**68,656,434**	**1,027,301,022**	**100.0**	**68,614,401**	**166,718,062**	**100.0**	**188,232,537**	**100.0**	**18.3**	**15.2**	**2,749**
No adjusted gross income	–	–	–	*27	*88	(*)	63,448	(*)	(*)	(*)	4,293
$1 under $1,000	*475	*20	(*)	*2,101	*5,214	(*)	6,267	(*)	(*)	(*)	2,393
$1,000 under $2,000	136,989	390,091	(*)	136,943	8,324	(*)	9,439	(*)	2.4	4.5	69
$2,000 under $3,000	140,313	372,391	(*)	140,343	12,008	(*)	13,076	(*)	3.5	3.6	93
$3,000 under $4,000	2,273,058	6,504,654	0.6	2,272,084	145,079	0.1	147,392	0.1	2.3	1.8	65
$4,000 under $5,000	2,566,818	9,344,542	0.9	2,562,801	461,997	0.2	465,388	0.2	5.0	4.0	181
$5,000 under $6,000	3,032,862	13,920,051	1.4	3,029,493	949,111	0.5	954,216	0.5	6.9	5.7	315
$6,000 under $7,000	3,387,865	18,280,075	1.8	3,387,782	1,424,942	0.8	1,427,624	0.8	7.8	6.5	421
$7,000 under $8,000	3,369,267	20,600,267	2.0	3,366,540	1,743,453	0.9	1,746,340	0.9	8.5	6.9	518
$8,000 under $9,000	3,452,403	23,988,012	2.3	3,452,092	2,246,870	1.2	2,251,853	1.2	9.4	7.7	652
$9,000 under $10,000	3,054,068	23,705,292	2.3	3,053,811	2,415,353	1.3	2,418,544	1.3	10.2	8.3	792
$10,000 under $11,000	2,998,207	25,890,668	2.5	2,997,252	2,828,334	1.5	2,831,844	1.5	10.9	9.0	944
$11,000 under $12,000	2,835,547	26,839,806	2.6	2,834,617	3,080,133	1.6	3,081,941	1.6	11.5	9.4	1,087
$12,000 under $13,000	2,853,483	29,436,585	2.9	2,852,575	3,551,691	1.9	3,554,404	1.9	12.1	10.0	1,246
$13,000 under $14,000	2,616,922	29,263,807	2.8	2,615,454	3,676,437	2.0	3,680,387	2.0	12.6	10.4	1,408
$14,000 under $15,000	2,514,882	30,397,526	3.0	2,513,808	3,975,357	2.1	3,981,131	2.1	13.1	10.9	1,583
$15,000 under $20,000	11,278,777	163,237,583	15.9	11,272,830	23,387,998	12.5	23,419,368	12.4	14.3	11.9	2,076
$20,000 under $25,000	8,490,499	156,989,252	15.3	8,483,526	25,282,593	13.5	25,310,801	13.4	16.1	13.4	2,981
$25,000 under $30,000	5,351,617	121,431,375	11.8	5,349,746	21,927,091	11.7	21,977,167	11.7	18.1	15.1	4,108
$30,000 under $50,000	6,491,523	196,965,129	19.2	6,485,255	42,534,179	22.8	42,741,012	22.7	21.7	18.0	6,580
$50,000 under $100,000	1,458,902	78,841,226	7.7	1,454,445	24,031,456	12.9	24,380,402	13.0	30.9	25.5	16,697
$100,000 under $200,000	283,753	30,869,259	3.0	282,938	12,572,827	6.7	12,856,751	6.8	41.6	34.4	45,237
$200,000 under $500,000	59,649	13,556,415	1.3	59,426	6,666,248	3.6	6,896,404	3.7	50.9	41.3	115,332
$500,000 under $1,000,000	6,538	3,388,927	0.3	6,503	1,900,316	1.0	2,002,141	1.1	59.1	45.7	304,601
$1,000,000 or more	2,017	3,088,070	0.3	2,009	1,890,961	1.0	2,015,197	1.1	65.3	49.1	988,326

Footnotes at end of table.

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

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

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total[1]	Average (Dollars)			Amount	Percent of total[1]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Cumulated From Smallest Size of Adjusted Gross Income									
No adjusted gross income	524,071	0.6	−7,471,354	–	−14,256	14,780	(2)	−661,285	–
$1 under $1,000	3,487,295	3.9	2,023,096	0.2	580	2,619	(2)	994	(2)
$1 under $2,000	8,486,904	9.5	9,496,310	0.7	1,119	140,001	0.2	212,340	(2)
$1 under $3,000	13,167,734	14.7	21,201,792	1.6	1,610	280,763	0.4	575,354	(2)
$1 under $4,000	17,721,100	19.7	37,109,265	2.8	2,094	2,553,912	3.7	8,726,015	0.7
$1 under $5,000	21,712,126	24.2	55,053,058	4.2	2,536	5,121,741	7.5	20,307,556	1.6
$1 under $6,000	26,116,028	29.1	79,370,119	6.1	3,039	8,155,610	11.9	37,067,616	3.0
$1 under $7,000	30,517,725	34.0	107,978,041	8.2	3,538	11,543,905	16.8	59,125,874	4.8
$1 under $8,000	34,367,400	38.3	136,846,760	10.4	3,982	14,913,245	21.7	84,412,150	6.8
$1 under $9,000	38,066,546	42.4	168,213,959	12.8	4,419	18,368,733	26.7	113,718,554	9.2
$1 under $10,000	41,297,402	46.0	198,863,595	15.2	4,815	21,422,885	31.2	142,685,811	11.5
$1 under $11,000	44,450,306	49.5	231,964,320	17.7	5,219	24,421,205	35.6	174,162,775	14.0
$1 under $12,000	47,398,086	52.8	265,869,606	20.3	5,609	27,257,097	39.7	206,789,955	16.7
$1 under $13,000	50,311,467	56.0	302,266,947	23.1	6,008	30,110,583	43.8	242,440,309	19.5
$1 under $14,000	52,979,616	59.0	338,262,182	25.8	6,385	32,727,779	47.6	277,749,774	22.4
$1 under $15,000	55,539,001	61.9	375,394,223	28.7	6,759	35,242,668	51.3	314,239,044	25.3
$1 under $20,000	66,947,935	74.6	574,188,786	43.8	8,577	46,522,344	67.7	510,822,517	41.1
$1 under $25,000	75,500,550	84.1	765,130,395	58.4	10,134	55,013,359	80.1	700,395,181	56.4
$1 under $30,000	80,886,807	90.1	911,952,628	69.6	11,274	60,365,515	87.9	846,289,825	68.1
$1 under $50,000	87,422,259	97.4	1,150,922,539	87.9	13,165	66,860,740	97.3	1,083,754,219	87.3
$1 under $100,000	88,893,665	99.0	1,247,206,015	95.2	14,030	68,320,909	99.5	1,179,322,266	95.0
$1 under $200,000	89,178,974	99.3	1,284,718,874	98.1	14,406	68,605,117	99.9	1,216,693,599	98.0
$1 under $500,000	89,238,858	99.4	1,301,429,974	99.4	14,584	68,664,913	100.0	1,233,382,439	99.3
$1 under $1,000,000	89,245,439	99.4	1,305,812,460	99.7	14,632	**	100.0	1,237,759,995	99.7
$1 or more	89,247,480	99.4	1,309,918,739	100.0	14,677	68,673,525	100.0	1,241,863,970	100.0
All returns	89,771,551	100.0	1,302,447,386	99.4	14,508	68,688,305	100.0	1,241,202,685	99.9

Size and accumulated size of adjusted gross income	Taxable returns—Continued										
	Taxable income			Income tax after credits			Total income tax				
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of—			Average income tax (Dollars)
								Total	Taxable income	Adjusted gross income	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Cumulated From Smallest Size of Adjusted Gross Income											
No adjusted gross income	–	–	–	*27	*88	(2)	63,448	(2)	(2)	(2)	4,293
$1 under $1,000	*475	*20	(2)	*2,101	*5,214	(2)	6,267	(2)	(2)	(2)	2,393
$1 under $2,000	137,464	390,111	(2)	139,044	13,537	(2)	15,707	(2)	4.0	7.4	112
$1 under $3,000	277,777	762,503	0.1	279,387	25,545	(2)	28,783	(2)	3.8	5.0	103
$1 under $4,000	2,550,835	7,267,156	0.7	2,551,471	170,625	0.1	176,175	0.1	2.4	2.0	69
$1 under $5,000	5,117,653	16,611,699	1.6	5,114,272	632,622	0.3	641,563	0.3	3.9	3.2	125
$1 under $6,000	8,150,515	30,531,750	3.0	8,143,765	1,581,732	0.8	1,595,779	0.8	5.2	4.3	196
$1 under $7,000	11,538,380	48,811,825	4.8	11,531,547	3,006,675	1.6	3,023,403	1.6	6.2	5.1	262
$1 under $8,000	14,907,647	69,412,092	6.8	14,898,087	4,750,128	2.5	4,769,743	2.5	6.9	5.7	320
$1 under $9,000	18,360,050	93,400,104	9.1	18,350,179	6,996,998	3.7	7,021,596	3.7	7.5	6.2	382
$1 under $10,000	21,414,118	117,105,395	11.4	21,403,990	9,412,351	5.0	9,440,140	5.0	8.1	6.6	441
$1 under $11,000	24,412,325	142,996,063	13.9	24,401,242	12,240,685	6.6	12,271,984	6.5	8.6	7.0	503
$1 under $12,000	27,247,872	169,835,869	16.5	27,235,859	15,320,819	8.2	15,353,925	8.2	9.0	7.4	563
$1 under $13,000	30,101,355	199,272,454	19.4	30,088,434	18,872,510	10.1	18,908,329	10.0	9.5	7.8	628
$1 under $14,000	32,718,277	228,536,261	22.2	32,703,888	22,548,947	12.1	22,588,716	12.0	9.9	8.1	690
$1 under $15,000	35,233,159	258,933,787	25.2	35,217,696	26,524,305	14.2	26,569,847	14.1	10.3	8.5	754
$1 under $20,000	46,511,936	422,171,370	41.1	46,490,526	49,912,303	26.7	49,969,214	26.6	11.8	9.8	1,075
$1 under $25,000	55,002,435	579,160,622	56.4	54,974,052	75,194,896	40.3	75,300,015	40.0	13.0	10.8	1,369
$1 under $30,000	60,354,052	700,591,996	68.2	60,323,796	97,121,987	52.0	97,277,183	51.7	13.9	11.5	1,611
$1 under $50,000	66,845,575	897,557,125	87.4	66,809,053	139,656,166	74.8	140,018,195	74.4	15.6	12.9	2,094
$1 under $100,000	68,304,477	976,398,351	95.0	68,263,498	163,687,622	87.7	164,398,596	87.4	16.8	13.9	2,406
$1 under $200,000	68,588,230	1,007,267,609	98.0	68,546,436	176,260,449	94.4	177,255,347	94.2	17.6	14.6	2,584
$1 under $500,000	68,647,879	1,020,824,024	99.4	68,605,862	182,926,697	98.0	184,151,751	97.9	18.0	14.9	2,682
$1 under $1,000,000	68,654,417	1,024,212,952	99.7	68,612,365	184,827,012	99.0	186,153,892	98.9	18.2	15.0	2,711
$1 or more	68,656,434	1,027,301,022	100.0	68,614,374	186,717,973	100.0	188,169,089	100.0	18.3	15.2	2,740
All returns	68,656,434	1,027,301,022	100.0	68,614,401	186,718,062	100.0	188,232,537	100.0	18.3	15.2	2,740

Footnotes at end of table.

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

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

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total[1]	Average (Dollars)			Amount	Percent of total[1]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Cumulated From Largest Size of Adjusted Gross Income									
$1,000,000 or more	2,041	(*)	4,106,279	0.3	2,011,896	**	(*)	4,103,975	0.3
$500,000 or more	8,622	(*)	8,488,765	0.6	984,547	**8,612	(*)	8,481,531	0.7
$200,000 or more	68,506	0.1	25,199,865	1.9	367,849	68,408	0.1	25,170,372	2.0
$100,000 or more	353,815	0.4	62,712,725	4.8	177,247	352,616	0.5	62,541,705	5.0
$50,000 or more	1,825,221	2.0	158,996,200	12.1	87,111	1,812,785	2.6	158,109,751	12.7
$30,000 or more	8,360,673	9.3	397,966,111	30.4	47,600	8,308,010	12.1	395,574,145	31.9
$25,000 or more	13,746,930	15.3	544,788,344	41.6	39,630	13,660,166	19.9	541,468,790	43.6
$20,000 or more	22,299,545	24.8	735,729,954	56.2	32,993	22,151,181	32.2	731,041,454	58.9
$15,000 or more	33,708,479	37.5	934,524,517	71.3	27,724	33,430,857	48.7	927,624,927	74.7
$14,000 or more	36,267,864	40.4	971,656,558	74.2	26,791	35,945,746	52.3	964,114,196	77.6
$13,000 or more	38,936,013	43.4	1,007,651,792	76.9	25,880	38,562,942	56.1	999,423,662	80.5
$12,000 or more	41,849,394	46.6	1,044,049,133	79.7	24,948	41,416,428	60.3	1,035,074,016	83.3
$11,000 or more	44,797,174	49.9	1,077,954,419	82.3	24,063	44,252,320	64.4	1,067,701,196	86.0
$10,000 or more	47,950,078	53.4	1,111,055,144	84.8	23,171	47,250,640	68.8	1,099,178,160	88.5
$9,000 or more	51,180,934	57.0	1,141,704,781	87.2	22,307	50,304,792	73.2	1,128,145,417	90.8
$8,000 or more	54,880,080	61.1	1,173,071,979	89.6	21,375	53,760,280	78.3	1,157,451,821	93.2
$7,000 or more	58,729,755	65.4	1,201,940,698	91.8	20,466	57,129,620	83.2	1,182,738,097	95.2
$6,000 or more	63,131,452	70.3	1,230,548,620	93.9	19,492	60,517,915	88.1	1,204,796,355	97.0
$5,000 or more	67,535,354	75.2	1,254,865,681	95.8	18,581	63,551,784	92.5	1,221,556,414	98.4
$4,000 or more	71,526,380	79.7	1,272,809,475	97.2	17,795	66,119,613	96.3	1,233,137,956	99.3
$3,000 or more	76,079,746	84.7	1,288,716,947	98.4	16,939	68,392,762	99.6	1,241,288,617	100.0
$2,000 or more	80,760,576	90.0	1,300,422,430	99.3	16,102	68,533,524	99.8	1,241,651,630	100.0
$1,000 or more	85,760,185	95.5	1,307,895,643	99.8	15,251	68,670,906	100.0	1,241,862,977	100.0
$1 or more	89,247,480	99.4	1,309,918,739	100.0	14,677	68,673,525	100.0	1,241,863,970	100.0
All returns	89,771,551	100.0	1,302,447,386	99.4	14,508	68,688,305	100.0	1,241,202,685	99.9

Size and accumulated size of adjusted gross income	Taxable returns–Continued										
	Taxable income[2]			Income tax after credits			Total income tax				
								Percent of–			Average income tax (Dollars)
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Cumulated From Largest Size of Adjusted Gross Income											
$1,000,000 or more	2,017	3,088,070	0.3	2,009	1,890,961	1.0	2,015,197	1.1	65.3	49.1	988,326
$500,000 or more	8,555	6,476,998	0.6	8,512	3,791,276	2.0	4,017,338	2.1	62.0	47.4	466,481
$200,000 or more	68,204	20,033,412	2.0	67,938	10,457,524	5.6	10,913,742	5.8	54.5	43.4	159,539
$100,000 or more	351,957	50,902,671	5.0	350,876	23,030,351	12.3	23,770,493	12.6	46.7	38.0	67,412
$50,000 or more	1,810,859	129,743,897	12.6	1,805,321	47,061,807	25.2	48,150,894	25.6	37.1	30.5	26,562
$30,000 or more	8,302,382	326,709,026	31.8	8,290,576	89,595,986	48.0	90,891,906	48.3	27.8	23.0	10,940
$25,000 or more	13,653,999	448,140,400	43.6	13,640,322	111,523,077	59.7	112,869,074	60.0	25.2	20.8	8,263
$20,000 or more	22,144,498	605,129,652	58.9	22,123,848	136,805,670	73.3	138,179,875	73.4	22.8	18.9	6,238
$15,000 or more	33,423,275	768,367,235	74.8	33,396,678	160,193,669	85.8	161,599,242	85.9	21.0	17.4	4,834
$14,000 or more	35,938,157	798,764,760	77.8	35,910,486	164,169,026	87.9	165,580,373	88.0	20.7	17.2	4,606
$13,000 or more	38,555,079	828,028,567	80.6	38,525,940	167,845,463	89.9	169,260,760	90.0	20.4	16.9	4,389
$12,000 or more	41,408,562	857,465,152	83.5	41,378,515	171,397,155	91.8	172,815,164	91.8	20.2	16.7	4,173
$11,000 or more	44,244,109	884,304,959	86.1	44,213,132	174,477,288	93.4	175,897,105	93.5	19.9	16.5	3,975
$10,000 or more	47,242,316	910,195,626	88.6	47,210,384	177,305,622	95.0	178,728,949	95.0	19.6	16.3	3,783
$9,000 or more	50,296,384	933,900,918	90.9	50,264,195	179,720,975	96.3	181,147,493	96.3	19.4	16.1	3,601
$8,000 or more	53,748,787	957,888,930	93.2	53,716,287	181,967,845	97.5	183,399,346	97.5	19.1	15.8	3,411
$7,000 or more	57,118,054	978,489,197	95.2	57,082,827	183,711,299	98.4	185,145,686	98.4	18.9	15.7	3,241
$6,000 or more	60,505,919	996,769,272	97.0	60,470,609	185,136,241	99.2	186,573,310	99.2	18.7	15.5	3,083
$5,000 or more	63,538,781	1,010,689,323	98.4	63,500,102	186,085,351	99.7	187,527,526	99.7	18.6	15.4	2,951
$4,000 or more	66,105,599	1,020,033,865	99.3	66,062,903	186,547,349	99.9	187,992,914	99.9	18.4	15.2	2,843
$3,000 or more	68,378,657	1,026,538,519	99.9	68,334,987	186,692,428	100.0	188,140,306	100.0	18.3	15.2	2,751
$2,000 or more	68,518,970	1,026,910,910	100.0	68,475,330	186,704,436	100.0	188,153,383	100.0	18.3	15.2	2,745
$1,000 or more	68,655,959	1,027,301,001	100.0	68,612,273	186,712,760	100.0	188,162,822	100.0	18.3	15.2	2,740
$1 or more	68,656,434	1,027,301,022	100.0	68,614,374	186,717,973	100.0	188,169,089	100.0	18.3	15.2	2,740
All returns	68,656,434	1,027,301,022	100.0	68,614,401	186,718,062	100.0	188,232,537	100.0	18.3	15.2	2,740

*Estimate should be used with caution because of the small number of sample returns on which it is based.
**Data combined or deleted to avoid disclosure of information for specific taxpayers.
[1]Percent based on positive income only.
[2]Less than 0.05 percent.
[3]Percent not computed.
NOTE: Detail may not add to total because of rounding.

Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, 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	Itemized deductions				Exemptions (amount)	Taxable income		Income tax after credits		Total income tax	
			Total		Excess itemized deductions			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total	**89,771,551**	**1,302,447,386**	**25,756,298**	**164,432,406**	**25,417,827**	**87,987,241**	**164,900,772**	**85,280,660**	**1,062,190,322**	**68,614,401**	**186,718,062**	**68,688,305**	**188,232,537**
Under $2,000	9,010,975	2,024,956	138,809	227,755	26,328	100,523	9,370,370	5,233,830	3,637,021	139,071	13,626	154,781	79,154
$2,000 under $4,000	9,234,196	27,612,955	178,733	386,892	72,490	133,219	10,543,130	8,717,203	17,612,769	2,412,427	157,087	2,413,911	160,469
$4,000 under $6,000	8,394,928	42,260,855	344,642	1,265,637	296,427	491,552	11,741,331	8,301,762	30,264,287	5,592,294	1,411,108	5,601,698	1,419,604
$6,000 under $8,000	8,251,372	57,476,641	535,286	2,218,433	523,262	863,810	12,662,063	8,216,777	44,043,855	6,754,322	3,168,395	6,757,635	3,173,964
$8,000 under $10,000	6,930,002	62,016,835	818,089	3,448,702	801,738	1,297,421	11,385,065	6,909,520	49,391,767	6,505,903	4,662,223	6,509,640	4,670,397
$10,000 under $12,000	6,100,684	67,006,011	1,011,112	4,454,645	995,248	1,750,166	11,216,823	6,092,317	54,088,467	5,831,869	5,908,468	5,834,212	5,913,785
$12,000 under $14,000	5,581,530	72,392,576	1,172,889	5,370,673	1,172,152	2,186,773	10,839,513	5,573,111	59,399,351	5,468,029	7,228,128	5,470,682	7,234,791
$14,000 under $16,000	5,010,364	75,116,128	1,441,439	6,715,929	1,439,488	2,593,536	10,320,275	5,003,390	62,267,563	4,928,755	8,204,258	4,933,400	8,215,082
$16,000 under $18,000	4,680,008	79,571,220	1,777,156	8,735,649	1,771,111	3,545,525	10,363,491	4,674,503	65,745,792	4,621,688	9,216,126	4,623,726	9,228,227
$18,000 under $20,000	4,277,947	81,239,257	2,003,440	10,125,216	2,001,587	4,200,352	9,819,402	4,276,296	67,226,698	4,236,195	9,942,971	4,237,439	9,957,190
$20,000 under $25,000	8,552,615	190,941,609	5,142,205	27,725,420	5,133,278	12,049,948	21,072,240	8,546,205	157,886,777	8,483,526	25,282,593	8,491,015	25,310,801
$25,000 under $30,000	5,386,257	146,822,233	3,891,837	23,155,068	3,890,044	11,036,770	13,700,561	5,383,383	122,098,657	5,349,746	21,927,091	5,352,156	21,977,167
$30,000 under $50,000	6,535,452	238,969,911	5,586,485	41,536,290	5,582,419	24,009,400	16,931,988	6,529,509	198,081,235	6,485,255	42,534,179	6,495,225	42,741,012
$50,000 under $100,000	1,471,406	96,283,476	1,372,000	17,267,478	1,370,152	12,992,742	3,958,753	1,469,731	79,406,339	1,454,445	24,031,456	1,460,169	24,380,402
$100,000 under $200,000	285,309	37,512,860	274,881	6,602,964	274,818	5,747,123	794,309	284,836	30,987,150	282,938	12,572,827	284,208	12,856,751
$200,000 under $500,000	59,884	16,711,100	58,756	3,173,563	58,746	2,992,163	159,505	59,724	13,571,996	59,426	6,666,248	59,796	6,896,404
$500,000 under $1,000,000	6,581	4,382,486	6,515	997,139	6,515	977,321	16,822	6,545	3,392,522	6,503	1,900,316	6,573	2,002,141
$1,000,000 or more	2,041	4,106,279	2,024	1,024,953	2,024	1,018,897	5,132	2,018	3,088,073	2,009	1,890,961	2,039	2,015,197
Taxable returns, total	**68,688,305**	**1,241,202,685**	**24,614,256**	**156,646,479**	**24,351,877**	**83,347,057**	**132,081,734**	**68,656,434**	**1,027,301,022**	**68,614,401**	**186,718,062**	**68,688,305**	**188,232,537**
Under $2,000	154,781	−448,945	56,152	17,752	*103	*1,125	150,795	137,464	390,111	139,071	13,626	154,781	79,154
$2,000 under $4,000	2,413,911	8,513,675	99,688	81,391	10,007	6,968	1,832,192	2,413,371	6,877,045	2,412,427	157,087	2,413,911	160,469
$4,000 under $6,000	5,601,698	28,341,601	149,170	330,542	101,436	73,497	5,087,190	5,599,680	23,264,594	5,592,294	1,411,108	5,601,698	1,419,604
$6,000 under $8,000	6,757,635	47,344,534	321,406	1,037,233	309,608	296,126	8,193,557	6,757,132	38,880,342	6,754,322	3,168,395	6,757,635	3,173,964
$8,000 under $10,000	6,509,640	58,273,661	642,563	2,330,603	626,212	713,780	9,893,056	6,506,471	47,693,303	6,505,903	4,662,223	6,509,640	4,670,397
$10,000 under $12,000	5,834,212	64,104,144	871,730	3,413,954	856,975	1,127,259	10,270,262	5,833,754	52,730,474	5,831,869	5,908,468	5,834,212	5,913,785
$12,000 under $14,000	5,470,682	70,959,819	1,105,561	4,772,325	1,104,824	1,783,571	10,486,922	5,470,405	58,700,392	5,468,029	7,228,128	5,470,682	7,234,791
$14,000 under $16,000	4,933,400	73,972,778	1,401,212	6,294,435	1,399,487	2,294,230	10,098,888	4,932,719	61,598,830	4,928,755	8,204,258	4,933,400	8,215,082
$16,000 under $18,000	4,623,726	78,623,918	1,740,508	8,257,759	1,734,463	3,177,959	10,175,827	4,623,643	65,280,010	4,621,688	9,216,126	4,623,726	9,228,227
$18,000 under $20,000	4,237,439	80,476,047	1,977,609	9,874,563	1,975,756	4,029,613	9,693,512	4,237,297	66,756,268	4,236,195	9,942,971	4,237,439	9,957,190
$20,000 under $25,000	8,491,015	189,572,664	5,108,170	27,281,003	5,099,243	11,709,498	20,893,179	8,490,499	156,989,252	8,483,526	25,282,593	8,491,015	25,310,801
$25,000 under $30,000	5,352,156	145,894,644	3,873,366	22,927,504	3,871,573	10,867,851	13,603,145	5,351,617	121,431,375	5,349,746	21,927,091	5,352,156	21,977,167
$30,000 under $50,000	6,495,225	237,464,394	5,561,291	41,179,092	5,558,108	23,729,207	16,803,192	6,491,523	196,965,129	6,485,255	42,534,179	6,495,225	42,741,012
$50,000 under $100,000	1,460,169	95,568,047	1,364,567	17,085,995	1,362,890	12,834,379	3,927,778	1,458,902	78,841,226	1,454,445	24,031,456	1,460,169	24,380,402
$100,000 under $200,000	284,208	37,371,333	274,048	6,579,345	273,986	5,726,047	791,052	283,753	30,869,259	282,938	12,572,827	284,208	12,856,751
$200,000 under $500,000	59,796	16,688,841	58,684	3,165,416	58,675	2,984,229	159,267	59,649	13,556,415	59,426	6,666,248	59,796	6,896,404
$500,000 or more	8,612	8,481,531	8,531	2,017,567	8,531	1,991,717	21,920	8,555	6,476,997	8,512	3,791,277	8,612	4,017,338
Total nontaxable returns	**21,083,246**	**61,244,701**	**1,142,042**	**7,785,927**	**1,065,950**	**4,640,183**	**32,819,039**	**16,624,226**	**34,889,300**	—	—	—	—
All returns, summary:													
Under $5,000	22,236,197	47,581,705	438,096	1,041,367	198,530	409,023	25,362,014	17,884,661	33,707,046	5,114,299	632,710	5,136,521	705,010
$5,000 under $10,000	19,585,276	143,810,537	1,577,463	6,506,052	1,521,715	2,477,502	30,339,944	19,494,431	111,242,654	16,289,718	8,779,729	16,301,144	8,798,577
$10,000 under $15,000	14,241,599	176,530,628	2,855,845	12,920,692	2,838,183	5,130,018	27,279,173	14,220,864	144,223,783	13,813,706	17,111,954	13,819,783	17,129,707
$15,000 under $20,000	11,408,934	198,794,563	4,550,191	22,481,420	4,541,403	9,146,333	25,280,331	11,398,753	164,504,088	11,272,830	23,387,998	11,279,676	23,419,368
$20,000 or more	22,299,545	735,729,954	16,334,703	121,482,875	16,317,996	70,824,364	56,639,309	22,281,951	608,512,750	22,123,848	136,805,670	22,151,181	138,179,875

Footnotes at end of table.

Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, 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	Joint returns of husbands and wives												
	Number of returns	Adjusted gross income less deficit	Itemized deductions				Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
			Total		Excess itemized deductions			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)
All returns, total	**44,483,348**	**947,136,976**	**20,535,687**	**139,737,121**	**20,520,296**	**74,098,377**	**117,903,237**	**43,104,653**	**763,606,935**	**38,524,704**	**142,397,182**	**38,587,496**	**143,641,372**
Under $2,000	927,634	−5,245,498	12,750	79,679	12,750	38,879	2,411,860	49,438	12,753	*1,653	*5,296	14,399	55,336
$2,000 under $4,000	1,212,049	3,786,007	25,352	116,965	24,758	37,312	3,049,178	854,765	989,642	*842	*175	2,273	3,261
$4,000 under $6,000	1,851,164	9,442,482	100,947	511,665	100,466	197,132	4,647,250	1,774,799	4,699,325	217,013	13,943	222,468	20,884
$6,000 under $8,000	2,444,649	17,173,381	216,791	1,070,485	216,791	378,687	6,198,819	2,426,276	10,640,595	1,274,865	227,502	1,278,156	231,052
$8,000 under $10,000	2,544,225	22,856,362	398,135	2,000,666	398,135	731,626	6,672,074	2,529,529	15,488,567	2,160,652	796,945	2,164,300	803,013
$10,000 under $12,000	2,848,787	31,366,447	540,724	2,763,706	539,615	1,044,433	7,601,374	2,843,620	22,739,043	2,616,766	1,737,178	2,619,048	1,742,381
$12,000 under $14,000	3,030,075	39,411,081	642,583	3,264,756	642,583	1,217,255	7,939,982	3,022,593	30,275,140	2,942,412	2,909,542	2,944,697	2,914,664
$14,000 under $16,000	3,154,980	47,351,850	974,200	4,817,019	973,816	1,701,316	8,279,561	3,150,119	37,408,393	3,086,726	4,118,557	3,091,031	4,128,039
$16,000 under $18,000	3,290,400	55,978,937	1,303,968	6,672,090	1,299,950	2,511,666	8,765,925	3,287,526	44,735,748	3,239,150	5,496,750	3,241,183	5,505,763
$18,000 under $20,000	3,275,666	62,238,619	1,534,108	8,009,936	1,534,085	3,102,545	8,669,687	3,274,016	50,471,270	3,237,951	6,806,413	3,239,117	6,818,119
$20,000 under $25,000	7,223,411	161,656,254	4,402,468	24,087,739	4,398,056	10,009,818	19,448,346	7,220,964	132,219,876	7,161,978	20,035,818	7,169,364	20,056,981
$25,000 under $30,000	4,895,167	133,513,218	3,562,890	21,340,861	3,562,890	9,942,235	13,106,843	4,892,321	110,476,072	4,862,180	19,252,722	4,864,369	19,283,589
$30,000 under $50,000	6,117,176	223,641,677	5,249,049	39,015,804	5,246,228	22,225,120	16,396,238	6,112,862	185,061,849	6,072,989	39,063,850	6,080,682	39,234,113
$50,000 under $100,000	1,346,853	88,049,930	1,260,889	15,718,122	1,259,405	11,687,063	3,787,253	1,345,263	72,645,354	1,330,991	21,645,010	1,336,373	21,930,173
$100,000 under $200,000	260,728	34,254,617	251,491	5,960,433	251,428	5,155,938	759,273	260,350	28,350,944	258,609	11,361,917	259,734	11,606,390
$200,000 under $500,000	53,192	14,807,377	52,209	2,710,540	52,207	2,543,523	149,692	53,062	12,123,763	52,818	5,877,796	53,119	6,073,373
$500,000 under $1,000,000	5,560	3,690,712	5,512	816,830	5,512	799,195	15,370	5,536	2,878,989	5,501	1,594,218	5,553	1,681,324
$1,000,000 or more	1,632	3,163,523	1,621	779,823	1,621	774,636	4,517	1,614	2,389,611	1,608	1,453,549	1,630	1,552,916
Taxable returns, total	**38,587,496**	**918,254,754**	**19,770,835**	**134,111,923**	**19,758,684**	**70,899,649**	**101,062,626**	**38,560,576**	**747,020,048**	**38,524,704**	**142,397,182**	**38,587,496**	**143,641,372**
Under $2,000	14,399	−527,432	*103	*1,454	*103	*1,125	44,643	—	—	*1,653	*5,296	14,399	55,336
$2,000 under $4,000	2,273	7,979	931	6,478	931	3,499	4,256	1,743	2,915	*842	*175	2,273	3,261
$4,000 under $6,000	222,468	1,246,800	1,517	11,608	1,517	6,753	345,479	220,451	900,661	217,013	13,943	222,468	20,884
$6,000 under $8,000	1,278,156	9,212,442	70,243	279,185	70,243	54,811	2,604,991	1,277,675	6,554,969	1,274,865	227,502	1,278,156	231,052
$8,000 under $10,000	2,164,300	19,473,847	245,636	1,053,395	245,636	270,572	5,237,689	2,161,139	13,975,077	2,160,652	796,945	2,164,300	803,013
$10,000 under $12,000	2,619,048	28,866,223	422,534	1,904,685	422,534	556,784	6,728,705	2,618,651	21,583,033	2,616,766	1,737,178	2,619,048	1,742,381
$12,000 under $14,000	2,944,697	38,309,093	594,992	2,854,497	594,992	958,752	7,636,994	2,944,420	29,717,755	2,942,412	2,909,542	2,944,697	2,914,664
$14,000 under $16,000	3,091,031	46,407,332	940,160	4,489,093	939,776	1,482,287	8,074,369	3,090,361	36,869,034	3,086,726	4,118,557	3,091,031	4,128,039
$16,000 under $18,000	3,241,183	55,155,260	1,274,269	6,340,953	1,270,251	2,275,565	8,590,773	3,241,100	44,298,470	3,239,150	5,496,750	3,241,183	5,505,763
$18,000 under $20,000	3,239,117	61,548,398	1,511,023	7,769,980	1,511,000	2,936,461	8,548,657	3,238,976	50,064,315	3,237,951	6,806,413	3,239,117	6,818,119
$20,000 under $25,000	7,169,364	160,460,052	4,373,413	23,782,635	4,369,001	9,797,689	19,278,492	7,168,927	131,394,597	7,161,978	20,035,818	7,169,364	20,056,981
$25,000 under $30,000	4,864,369	132,680,883	3,544,872	21,119,915	3,544,872	9,778,938	13,012,308	4,863,840	109,895,566	4,862,180	19,252,722	4,864,369	19,283,589
$30,000 under $50,000	6,080,682	222,272,314	5,227,192	38,700,682	5,225,254	21,979,784	16,272,284	6,078,608	184,042,198	6,072,989	39,063,850	6,080,682	39,234,113
$50,000 under $100,000	1,336,373	87,378,587	1,253,913	15,557,678	1,252,600	11,548,732	3,757,509	1,335,171	72,105,426	1,330,991	21,645,010	1,336,373	21,930,173
$100,000 under $200,000	259,734	34,126,267	250,762	5,942,488	250,700	5,140,326	756,149	259,373	28,240,654	258,609	11,361,917	259,734	11,606,390
$200,000 under $500,000	53,119	14,789,104	52,149	2,704,800	52,148	2,537,972	149,476	52,998	12,110,037	52,818	5,877,796	53,119	6,073,373
$500,000 or more	7,183	6,847,606	7,126	1,592,396	7,126	1,569,597	19,854	7,143	5,265,342	7,109	3,047,767	7,183	3,234,240
Total nontaxable returns	**5,895,852**	**28,882,222**	**764,852**	**5,625,198**	**761,612**	**3,198,728**	**16,840,611**	**4,544,077**	**16,586,887**	—	—	—	—
All returns, summary:													
Under $5,000	2,929,584	2,096,657	60,680	315,793	60,056	126,596	7,483,085	1,646,405	2,545,109	5,037	5,985	20,294	60,962
$5,000 under $10,000	6,050,137	45,916,076	693,295	3,463,667	692,844	1,257,039	15,496,095	5,988,402	29,285,773	3,649,988	1,037,876	3,661,302	1,052,584
$10,000 under $15,000	7,443,907	93,492,436	1,621,498	8,202,507	1,620,389	3,034,768	19,686,011	7,427,414	70,829,805	7,080,682	6,535,787	7,086,001	6,551,007
$15,000 under $20,000	8,156,001	142,854,499	3,374,085	17,325,001	3,369,660	6,542,446	21,570,516	8,150,460	114,799,789	8,042,323	14,532,653	8,049,075	14,557,960
$20,000 or more	19,903,719	662,777,308	14,786,129	110,430,153	14,777,347	63,137,528	53,667,530	19,891,972	546,146,458	19,746,674	120,284,880	19,770,824	121,418,858

Footnotes at end of table.

Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, 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	Separate returns of husbands and wives												
	Number of returns	Adjusted gross income less deficit	Itemized deductions				Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
			Total		Excess itemized deductions								
			Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
All returns, total	**1,567,250**	**12,925,661**	**376,205**	**1,554,267**	**350,080**	**975,511**	**2,166,183**	**1,458,497**	**10,161,750**	**1,191,636**	**1,830,543**	**1,191,979**	**1,840,986**
Under $2,000	190,872	−24,618	*908	*677	*111	*120	218,687	108,170	76,151	*325	*25	394	720
$2,000 under $4,000	293,844	909,345	*12,366	*10,059	*3,422	*1,186	357,361	275,659	588,437	171,021	14,939	171,021	14,939
$4,000 under $6,000	272,441	1,336,709	21,282	49,846	14,476	22,246	425,410	269,319	895,752	220,588	60,183	220,588	60,183
$6,000 under $8,000	221,522	1,532,323	28,600	83,947	28,374	38,852	351,817	221,038	1,143,034	219,925	120,365	219,925	120,366
$8,000 under $10,000	123,484	1,113,127	38,346	138,769	34,134	80,485	161,345	119,621	876,037	119,451	117,963	119,451	117,963
$10,000 under $12,000	105,667	1,154,246	50,660	150,250	47,945	69,881	133,676	105,316	951,779	105,316	151,285	105,316	151,285
$12,000 under $14,000	88,389	1,141,402	49,195	180,208	49,195	101,526	118,275	88,389	921,602	87,856	160,694	87,910	160,718
$14,000 under $16,000	87,429	1,310,232	38,284	139,607	37,886	78,422	126,397	87,429	1,110,050	84,340	206,154	84,340	206,154
$16,000 under $18,000	48,951	832,889	29,905	115,307	27,878	67,787	67,627	48,951	697,803	48,951	147,358	48,951	147,368
$18,000 under $20,000	41,591	793,379	31,700	148,094	31,700	97,374	59,750	41,591	636,255	41,308	140,560	41,308	140,560
$20,000 under $25,000	61,820	1,373,569	47,717	230,852	47,717	154,571	105,760	61,820	1,113,261	61,774	269,118	61,774	269,473
$25,000 under $30,000	12,207	334,941	10,104	62,122	10,104	45,955	11,187	12,207	277,799	12,205	80,459	12,205	80,459
$30,000 under $50,000	12,912	461,994	11,536	90,968	11,536	72,510	19,591	12,875	370,250	12,672	115,233	12,709	115,944
$50,000 under $100,000	4,921	323,582	4,436	53,147	4,436	46,049	7,168	4,921	270,366	4,747	110,757	4,920	113,430
$100,000 under $200,000	883	111,802	861	22,331	861	20,953	1,640	880	89,542	849	44,545	852	45,369
$200,000 under $500,000	215	61,579	205	17,030	205	16,702	338	214	44,856	211	25,751	213	27,737
$500,000 under $1,000,000	59	39,088	59	11,594	59	11,500	93	57	27,651	57	17,896	59	18,734
$1,000,000 or more	43	120,071	41	49,458	41	49,392	62	40	71,127	40	47,258	43	49,582
Taxable returns, total	**1,191,979**	**12,218,219**	**359,628**	**1,470,177**	**336,507**	**914,451**	**1,574,756**	**1,191,864**	**9,766,612**	**1,191,636**	**1,830,543**	**1,191,979**	**1,840,986**
Under $2,000	394	−16,113	*325	*138	—	—	320	*325	*778	*325	*25	394	720
$2,000 under $4,000	171,021	561,916	*10,060	*8,984	*3,422	*1,186	147,395	171,021	421,603	171,021	14,939	171,021	14,939
$4,000 under $6,000	220,588	1,089,585	14,231	22,959	7,425	6,640	275,958	220,588	813,261	220,588	60,183	220,588	60,183
$6,000 under $8,000	219,925	1,521,526	27,062	76,735	27,062	33,760	349,289	219,925	1,138,477	219,925	120,365	219,925	120,366
$8,000 under $10,000	119,451	1,078,785	34,313	99,844	30,101	48,012	157,825	119,451	876,017	119,451	117,963	119,451	117,963
$10,000 under $12,000	105,316	1,150,257	50,309	146,349	47,594	66,541	132,623	105,316	951,779	105,316	151,285	105,316	151,285
$12,000 under $14,000	87,910	1,135,011	48,716	177,078	48,716	99,137	115,583	87,910	920,292	87,856	160,694	87,910	160,718
$14,000 under $16,000	84,340	1,262,769	38,284	139,607	37,886	78,422	123,873	84,340	1,060,544	84,340	206,154	84,340	206,154
$16,000 under $18,000	48,951	832,889	29,905	115,307	27,878	67,787	67,627	48,951	697,803	48,951	147,358	48,951	147,368
$18,000 under $20,000	41,308	788,187	31,700	148,094	31,700	97,374	58,901	41,308	631,912	41,308	140,560	41,308	140,560
$20,000 under $25,000	61,774	1,372,552	47,717	230,852	47,717	154,571	105,691	61,774	1,112,313	61,774	269,118	61,774	269,473
$25,000 under $30,000	12,205	334,884	10,104	62,122	10,104	45,955	11,186	12,205	277,743	12,205	80,459	12,205	80,459
$30,000 under $50,000	12,709	453,642	11,333	89,006	11,333	70,873	19,213	12,672	363,912	12,672	115,233	12,709	115,944
$50,000 under $100,000	4,920	323,522	4,436	53,147	4,436	46,049	7,167	4,920	270,306	4,747	110,757	4,920	113,430
$100,000 under $200,000	**1,065	**169,647	**1,033	**38,903	**1,033	**37,250	**1,951	**1,061	**131,096	**1,060	**70,296	**1,065	**73,106
$200,000 under $500,000	**	**	**	**	**	**	**	**	**	**	**	**	**
$500,000 under $1,000,000	59	39,088	59	11,594	59	11,500	93	57	27,651	57	17,896	59	18,734
$1,000,000 or more	43	120,071	41	49,458	41	49,392	62	40	71,127	40	47,258	43	49,582
Total nontaxable returns	**375,271**	**707,442**	**16,577**	**84,090**	**13,573**	**61,060**	**591,428**	**266,633**	**395,138**	—	—	—	—
All returns, summary:													
Under $5,000	649,035	1,624,974	22,273	19,066	5,726	1,510	825,474	548,148	1,161,477	301,717	41,731	301,786	42,426
$5,000 under $10,000	453,128	3,241,912	79,229	264,233	74,791	141,378	689,146	445,659	2,417,934	429,593	271,744	429,593	271,745
$10,000 under $15,000	237,573	2,927,480	119,775	407,043	117,020	216,127	311,292	237,222	2,401,159	236,453	411,960	236,507	411,984
$15,000 under $20,000	134,454	2,304,669	79,969	326,424	77,584	198,863	194,433	134,454	1,916,330	131,318	394,091	131,318	394,102
$20,000 or more	93,060	2,826,627	74,959	537,501	74,959	417,633	145,838	93,014	2,264,850	92,555	711,017	92,775	720,729

Footnotes at end of table.

Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, 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 heads of households												
	Number of returns	Adjusted gross income less deficit	Itemized deductions				Exemptions (amount)	Taxable income		Income tax after credits		Total income tax	
			Total		Excess itemized deductions			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)
All returns, total	**6,382,444**	**62,482,575**	**1,306,692**	**6,188,850**	**1,306,692**	**3,318,264**	**12,652,245**	**5,900,041**	**47,202,747**	**4,143,415**	**6,358,563**	**4,144,512**	**6,402,390**
Under $2,000	458,280	350,745	*1,204	*7,617	*1,204	*4,968	889,605	109,002	35,245	—	—	52	1,513
$2,000 under $4,000	677,637	2,053,571	9,019	26,597	9,019	6,755	1,305,575	556,354	834,148	*15,944	*618	*15,944	*618
$4,000 under $6,000	963,654	4,917,856	28,884	98,941	28,884	35,396	1,958,412	957,733	2,931,799	147,890	16,231	147,890	16,231
$6,000 under $8,000	1,051,654	7,296,988	79,576	308,326	79,576	135,494	2,083,188	1,047,732	5,083,060	787,223	253,683	787,234	253,728
$8,000 under $10,000	847,209	7,583,226	142,970	525,333	142,970	212,642	1,565,159	845,939	5,807,097	839,061	551,490	839,080	551,581
$10,000 under $12,000	663,508	7,305,624	160,548	593,440	160,548	240,408	1,315,184	663,482	5,750,049	651,422	651,107	651,448	651,141
$12,000 under $14,000	455,696	5,874,926	143,027	559,969	143,027	245,310	966,608	455,696	4,663,008	446,349	578,884	446,349	578,884
$14,000 under $16,000	354,284	5,296,121	159,566	687,167	159,566	336,110	701,099	354,280	4,258,922	351,414	598,498	351,414	598,654
$16,000 under $18,000	269,092	4,588,727	141,283	633,996	141,283	323,170	562,130	269,092	3,703,426	265,609	566,098	265,609	566,804
$18,000 under $20,000	183,614	3,469,043	107,399	501,367	107,399	265,084	364,040	183,614	2,839,919	183,282	469,871	183,282	469,928
$20,000 under $25,000	250,583	5,511,898	168,837	837,694	168,837	466,170	524,288	250,583	4,521,440	250,068	819,550	250,068	819,929
$25,000 under $30,000	95,790	2,590,571	65,440	350,557	65,440	206,589	188,449	95,790	2,195,533	95,611	449,494	95,686	454,823
$30,000 under $50,000	84,222	3,097,892	73,559	570,417	73,559	408,574	173,325	83,547	2,519,221	82,717	601,802	83,563	607,407
$50,000 under $100,000	21,858	1,446,225	20,095	260,476	20,095	216,267	44,076	21,853	1,185,946	21,550	396,318	21,567	406,329
$100,000 under $200,000	4,094	542,431	4,053	110,041	4,053	101,124	8,294	4,080	433,550	4,028	173,691	4,063	180,199
$200,000 under $500,000	1,061	302,718	1,028	65,983	1,028	63,721	2,366	1,056	237,296	1,042	118,958	1,055	125,175
$500,000 under $1,000,000	143	97,740	139	21,220	139	20,915	302	143	76,524	143	41,983	143	43,970
$1,000,000 or more	65	156,273	65	29,709	65	29,566	145	65	126,562	62	70,287	65	75,476
Taxable returns, total	**4,144,512**	**53,785,841**	**1,217,034**	**5,681,179**	**1,217,034**	**3,005,663**	**7,843,387**	**4,143,727**	**42,949,445**	**4,143,415**	**6,358,563**	**4,144,512**	**6,402,390**
Under $2,000	52	−8,209	—	—	—	—	99	—	—	—	—	52	1,513
$2,000 under $4,000	*15,944	*56,633	*2,009	*5,073	*2,009	*653	*11,958	*15,944	*44,022	*15,944	*618	*15,944	*618
$4,000 under $6,000	147,890	816,622	*10,869	*29,604	*10,869	*5,692	217,607	147,890	593,322	147,890	16,231	147,890	16,231
$6,000 under $8,000	787,234	5,558,704	48,631	157,627	48,631	50,663	1,316,996	787,223	4,191,059	787,223	253,683	787,234	253,728
$8,000 under $10,000	839,080	7,509,423	135,423	477,083	135,423	180,996	1,542,330	839,080	5,786,098	839,061	551,490	839,080	551,581
$10,000 under $12,000	651,448	7,173,595	152,060	536,905	152,060	202,547	1,267,745	651,422	5,703,319	651,422	651,107	651,448	651,141
$12,000 under $14,000	446,349	5,754,318	134,202	501,692	134,202	206,448	937,079	446,349	4,610,792	446,349	578,884	446,349	578,884
$14,000 under $16,000	351,414	5,252,145	156,766	652,825	156,766	307,928	694,904	351,414	4,249,313	351,414	598,498	351,414	598,654
$16,000 under $18,000	265,609	4,527,030	137,840	590,246	137,840	286,995	554,183	265,609	3,685,853	265,609	566,098	265,609	566,804
$18,000 under $20,000	183,282	3,462,762	107,072	499,344	107,072	263,780	362,805	183,282	2,836,177	183,282	469,871	183,282	469,928
$20,000 under $25,000	250,068	5,500,483	168,662	835,347	168,662	464,242	523,255	250,068	4,512,986	250,068	819,550	250,068	819,929
$25,000 under $30,000	95,686	2,587,704	65,405	349,976	65,405	206,085	188,291	95,686	2,193,328	95,611	449,494	95,686	454,823
$30,000 under $50,000	83,563	3,072,163	72,905	563,090	72,905	402,687	171,701	82,889	2,501,004	82,717	601,802	83,563	607,407
$50,000 under $100,000	21,567	1,429,085	19,940	257,217	19,940	213,349	43,411	21,563	1,172,347	21,550	396,318	21,567	406,329
$100,000 under $200,000	4,063	538,298	4,022	108,803	4,022	99,955	8,224	4,049	430,656	4,028	173,691	4,063	180,199
$200,000 under $500,000	1,055	301,070	1,024	65,416	1,024	63,163	2,354	1,051	236,084	1,042	118,958	1,055	125,175
$500,000 under $1,000,000	143	97,740	139	21,220	139	20,915	302	143	76,524	143	41,983	143	43,970
$1,000,000 or more	65	156,273	65	29,709	65	29,566	145	65	126,562	62	70,287	65	75,476
Total nontaxable returns	**2,237,932**	**8,696,734**	**89,658**	**507,671**	**89,658**	**312,601**	**4,808,858**	**1,756,314**	**4,253,302**	—	—	—	—
All returns, summary:													
Under $5,000	1,553,456	4,288,558	14,849	53,198	14,849	20,530	3,001,103	1,076,974	1,946,656	45,045	3,973	45,097	5,486
$5,000 under $10,000	2,444,978	17,913,829	246,804	913,615	246,804	374,725	4,800,836	2,439,786	12,744,694	1,745,073	818,050	1,745,103	818,185
$10,000 under $15,000	1,307,103	15,898,819	389,439	1,522,029	389,439	665,437	2,652,473	1,307,077	12,580,926	1,285,600	1,526,193	1,285,626	1,526,384
$15,000 under $20,000	619,091	10,635,623	322,384	1,453,910	322,384	744,645	1,256,589	619,087	8,634,399	612,476	1,338,263	612,476	1,339,027
$20,000 or more	457,816	13,745,747	333,216	2,246,097	333,216	1,512,926	941,244	457,117	11,296,071	455,221	2,672,083	456,210	2,713,307

Footnotes at end of table.

Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, 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												
	Number of returns	Adjusted gross income less deficit	Itemized deductions				Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
			Total		Excess itemized deductions								
			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)
All returns, total	**126,139**	**1,518,811**	**38,940**	**246,820**	**38,940**	**122,212**	**271,967**	**114,394**	**1,191,716**	**75,433**	**185,734**	**75,456**	**189,196**
Under $2,000	10,505	–36,176	—	—	—	—	29,495	*321	*110	—	—	**	**
$2,000 under $4,000	*17,972	*61,477	—	—	—	—	*33,822	*17,466	*28,170	—	—	—	—
$4,000 under $6,000	12,752	64,446	*607	*3,563	*607	*1,620	35,798	12,598	27,147	—	—	—	—
$6,000 under $8,000	14,371	98,049	*5,523	*24,517	*5,523	*6,843	27,929	13,470	63,944	*5,217	*1,366	**5,219	**1,387
$8,000 under $10,000	*9,160	*84,110	*70	*505	*70	*281	*17,006	*9,160	*66,823	*9,160	*4,905	*9,160	*4,905
$10,000 under $12,000	14,840	168,389	*3,696	*15,604	*3,696	*3,777	26,478	14,840	138,134	14,840	12,660	14,840	12,660
$12,000 under $14,000	*5,297	*68,429	*550	*2,914	*550	*1,154	*10,253	*5,297	*57,022	*5,017	*5,562	*5,017	*5,562
$14,000 under $16,000	8,042	121,984	*2,846	*15,250	*2,846	*6,143	16,646	8,042	99,194	8,042	11,782	8,042	12,225
$16,000 under $18,000	*6,603	*114,799	*5,933	*45,002	*5,933	*26,016	*11,723	*6,603	*77,060	*6,603	*8,706	*6,603	*9,297
$18,000 under $20,000	8,932	167,356	*6,039	*25,543	*6,039	*6,218	15,885	8,932	145,253	8,932	20,354	8,932	20,354
$20,000 under $25,000	*9,206	*209,706	*5,829	*28,590	*5,829	*9,937	*23,204	*9,206	*176,565	*9,206	*28,458	*9,206	*28,458
$25,000 under $30,000	*4,032	*108,326	*3,669	*23,034	*3,669	*11,293	*13,022	*4,032	*84,011	*4,010	*14,087	*4,010	*14,087
$30,000 under $50,000	1,790	58,254	*1,541	*12,431	*1,541	*7,499	3,891	1,790	46,863	*1,769	*8,718	1,790	8,991
$50,000 under $100,000	2,098	130,313	2,098	27,817	2,098	21,104	5,697	2,098	103,513	2,098	31,080	2,098	31,521
$100,000 under $200,000	410	49,202	410	8,437	410	7,125	836	410	41,241	410	17,774	410	18,193
$200,000 under $500,000	110	27,944	110	7,627	110	7,275	242	110	20,427	110	10,311	110	10,881
$500,000 under $1,000,000	11	7,516	11	1,666	11	1,631	23	11	5,863	11	3,452	11	3,632
$1,000,000 or more	8	14,689	8	4,320	8	4,295	18	8	10,376	8	6,517	8	7,041
Taxable returns, total	**75,456**	**1,366,073**	**36,617**	**231,275**	**36,617**	**114,100**	**153,876**	**75,454**	**1,098,673**	**75,433**	**185,734**	**75,456**	**189,196**
Under $2,000	**	**	—	—	—	—	**	—	—	—	—	**	**
$2,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $6,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$6,000 under $8,000	**5,219	**39,481	*4,087	*14,234	*4,087	*1,156	**9,843	*5,217	*29,059	*5,217	*1,366	**5,219	**1,387
$8,000 under $10,000	*9,160	*84,110	*70	*505	*70	*281	*17,006	*9,160	*66,823	*9,160	*4,905	*9,160	*4,905
$10,000 under $12,000	14,840	168,389	*3,696	*15,604	*3,696	*3,777	26,478	14,840	138,134	14,840	12,660	14,840	12,660
$12,000 under $14,000	*5,017	*64,641	*270	*1,214	*270	*350	*9,413	*5,017	*54,877	*5,017	*5,562	*5,017	*5,562
$14,000 under $16,000	8,042	121,984	*2,846	*15,250	*2,846	*6,143	16,646	8,042	99,194	8,042	11,782	8,042	12,225
$16,000 under $18,000	*6,603	*114,799	*5,933	*45,002	*5,933	*26,016	*11,723	*6,603	*77,060	*6,603	*8,706	*6,603	*9,297
$18,000 under $20,000	8,932	167,356	*6,039	*25,543	*6,039	*6,218	15,885	8,932	145,253	8,932	20,354	8,932	20,354
$20,000 under $25,000	*9,206	*209,706	*5,829	*28,590	*5,829	*9,937	*23,204	*9,206	*176,565	*9,206	*28,458	*9,206	*28,458
$25,000 under $30,000	*4,010	*107,689	*3,669	*23,034	*3,669	*11,293	*12,972	*4,010	*83,424	*4,010	*14,087	*4,010	*14,087
$30,000 under $50,000	1,790	58,254	*1,541	*12,431	*1,541	*7,499	3,891	1,790	46,863	*1,769	*8,718	1,790	8,991
$50,000 under $100,000	2,098	130,313	2,098	27,817	2,098	21,104	5,697	2,098	103,513	2,098	31,080	2,098	31,521
$100,000 under $200,000	**520	**77,146	**520	**16,064	**520	**14,400	**1,078	**520	**61,668	**520	**28,085	**520	**29,074
$200,000 under $500,000	**	**	**	**	**	**	**	**	**	**	**	**	**
$500,000 under $1,000,000	11	7,516	11	1,666	11	1,631	23	11	5,863	11	3,452	11	3,632
$1,000,000 or more	8	14,689	8	4,320	8	4,295	18	8	10,376	8	6,517	8	7,041
Total nontaxable returns	**50,683**	**152,738**	**2,323**	**15,545**	**2,323**	**8,111**	**118,091**	**38,940**	**93,043**	—	—	—	—
All returns, summary:													
Under $5,000	32,974	44,491	*154	*1,016	*154	*523	75,496	*22,130	*34,887	—	—	**	**
$5,000 under $10,000	31,786	227,414	*6,046	*27,569	*6,046	*8,222	68,554	30,885	151,307	14,377	6,271	**14,379	**6,292
$10,000 under $15,000	22,537	271,392	*4,448	*19,192	*4,448	*4,958	42,283	22,537	224,151	22,257	21,578	22,257	21,578
$15,000 under $20,000	21,177	369,564	14,616	85,121	14,616	38,350	38,703	21,177	292,512	21,177	37,487	21,177	38,520
$20,000 or more	17,665	605,950	13,676	113,922	13,676	70,159	46,931	17,665	488,860	17,622	120,397	17,643	122,805

Footnotes at end of table.

Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, 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 not heads of households or surviving spouses												
	Number of returns	Adjusted gross income less deficit	Itemized deductions				Exemptions (amount)	Taxable income		Income tax after credits		Total income tax	
			Total		Excess itemized deductions								
			Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
All returns, total	**37,212,370**	**278,383,363**	**3,498,774**	**16,705,348**	**3,201,819**	**9,472,878**	**31,907,141**	**34,703,075**	**240,027,174**	**24,679,213**	**35,946,040**	**24,688,862**	**36,158,594**
Under $2,000	7,423,684	6,980,503	123,947	139,782	12,263	56,557	5,820,723	4,966,899	3,512,762	137,093	8,305	139,935	21,584
$2,000 under $4,000	7,032,694	20,802,556	131,996	233,271	35,291	87,966	5,797,194	7,012,959	15,172,372	2,224,620	141,355	2,224,673	141,650
$4,000 under $6,000	5,294,917	26,499,362	192,922	601,622	151,994	235,158	4,674,462	5,287,313	21,710,264	5,006,803	1,320,750	5,010,752	1,322,305
$6,000 under $8,000	4,519,176	31,375,900	204,796	731,158	192,998	303,933	4,000,310	4,508,261	27,113,221	4,467,092	2,565,479	4,467,102	2,567,433
$8,000 under $10,000	3,405,924	30,380,011	238,568	783,428	226,429	272,388	2,969,481	3,405,271	27,153,243	3,377,579	3,190,920	3,377,649	3,192,934
$10,000 under $12,000	2,467,882	27,011,304	255,484	931,644	243,444	391,667	2,140,112	2,465,059	24,509,462	2,443,525	3,356,237	2,443,560	3,356,317
$12,000 under $14,000	2,002,073	25,896,738	337,534	1,362,826	336,797	621,529	1,804,395	2,001,136	23,482,579	1,986,395	3,573,446	1,986,709	3,574,963
$14,000 under $16,000	1,405,629	21,035,940	266,543	1,056,886	265,374	471,546	1,196,573	1,403,520	19,391,003	1,398,233	3,269,268	1,398,573	3,270,009
$16,000 under $18,000	1,064,962	18,055,868	296,067	1,269,254	296,067	616,885	956,086	1,062,331	16,531,755	1,061,375	2,997,214	1,061,380	2,998,994
$18,000 under $20,000	768,144	14,570,860	324,194	1,440,276	322,364	729,131	710,040	768,143	13,134,000	764,722	2,505,773	764,800	2,508,229
$20,000 under $25,000	1,007,595	22,190,182	517,354	2,540,544	512,839	1,409,452	970,643	1,003,632	19,855,636	1,000,500	4,129,649	1,000,603	4,135,960
$25,000 under $30,000	379,061	10,275,177	249,734	1,378,494	247,941	830,697	381,062	379,033	9,065,242	375,740	2,130,330	375,886	2,144,210
$30,000 under $50,000	319,352	11,710,093	250,800	1,846,671	249,555	1,295,696	338,944	318,435	10,083,052	315,108	2,744,576	316,481	2,774,557
$50,000 under $100,000	95,676	6,333,426	84,482	1,207,915	84,118	1,022,259	114,559	95,596	5,201,161	95,059	1,848,291	95,211	1,898,948
$100,000 under $200,000	19,194	2,554,807	18,066	501,722	18,066	461,983	24,266	19,116	2,071,874	19,042	974,899	19,149	1,006,600
$200,000 under $500,000	5,306	1,511,483	5,204	372,384	5,196	360,942	6,868	5,282	1,145,654	5,245	633,431	5,299	659,238
$500,000 under $1,000,000	808	547,431	794	145,828	794	144,081	1,035	798	403,496	791	242,766	807	254,480
$1,000,000 or more	293	651,723	289	161,643	289	161,008	390	291	490,396	291	313,350	293	330,183
Taxable returns, total	**24,688,862**	**255,577,799**	**3,230,142**	**15,151,925**	**3,003,035**	**8,413,194**	**21,447,089**	**24,684,813**	**226,466,243**	**24,679,213**	**35,946,040**	**24,688,862**	**36,158,594**
Under $2,000	139,935	103,379	55,724	16,159	—	—	105,731	137,139	389,333	137,093	8,305	139,935	21,584
$2,000 under $4,000	2,224,673	7,887,146	86,688	60,856	*3,645	*1,630	1,668,583	2,224,663	6,408,505	2,224,620	141,355	2,224,673	141,650
$4,000 under $6,000	5,010,752	25,188,594	122,553	266,371	81,625	54,411	4,248,146	5,010,751	20,957,350	5,006,803	1,320,750	5,010,752	1,322,305
$6,000 under $8,000	4,467,102	31,011,810	171,383	509,452	159,585	155,736	3,912,442	4,467,092	26,966,778	4,467,092	2,565,479	4,467,102	2,567,433
$8,000 under $10,000	3,377,649	30,127,496	227,121	699,776	214,982	213,919	2,938,207	3,377,641	26,989,289	3,377,579	3,190,920	3,377,649	3,192,934
$10,000 under $12,000	2,443,560	26,745,680	243,131	810,410	231,091	297,610	2,114,711	2,443,525	24,354,209	2,443,525	3,356,237	2,443,560	3,356,317
$12,000 under $14,000	1,986,709	25,696,756	327,381	1,237,844	326,644	518,884	1,787,853	1,986,709	23,396,677	1,986,395	3,573,446	1,986,709	3,574,963
$14,000 under $16,000	1,398,573	20,928,548	263,156	997,660	262,213	419,451	1,189,096	1,398,562	19,320,745	1,398,233	3,269,268	1,398,573	3,270,009
$16,000 under $18,000	1,061,380	17,993,940	292,561	1,166,251	292,561	521,595	951,521	1,061,380	16,520,824	1,061,375	2,997,214	1,061,380	2,998,994
$18,000 under $20,000	764,800	14,509,344	321,775	1,431,602	319,945	725,780	707,264	764,799	13,078,612	764,722	2,505,773	764,800	2,508,229
$20,000 under $25,000	1,000,603	22,029,871	512,549	2,403,579	508,034	1,283,058	962,538	1,000,524	19,792,790	1,000,500	4,129,649	1,000,603	4,135,960
$25,000 under $30,000	375,886	10,183,485	249,316	1,372,457	247,523	825,579	378,389	375,876	8,981,314	375,740	2,130,330	375,886	2,144,210
$30,000 under $50,000	316,481	11,608,022	248,320	1,813,883	247,075	1,268,364	336,104	315,564	10,011,152	315,108	2,744,576	316,481	2,774,557
$50,000 under $100,000	95,211	6,306,539	84,180	1,190,136	83,816	1,005,145	113,994	95,150	5,189,635	95,059	1,848,291	95,211	1,898,948
$100,000 under $200,000	19,149	2,549,012	18,024	497,369	18,024	457,723	24,226	19,072	2,070,358	19,042	974,899	19,149	1,006,600
$200,000 under $500,000	**6,106	**2,056,454	**5,991	**516,476	**5,983	**503,302	**7,896	**6,075	**1,548,278	**6,036	**876,197	**6,106	**913,718
$500,000 $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	293	651,723	289	161,643	289	161,008	390	291	490,396	291	313,350	293	330,183
Total nontaxable returns	**12,523,508**	**22,805,564**	**268,632**	**1,553,422**	**198,784**	**1,059,684**	**10,460,051**	**10,018,262**	**13,560,931**	—	—	—	—
All returns, summary:													
Under $5,000	17,071,148	39,527,025	340,140	652,293	117,745	259,864	13,976,857	14,591,004	28,018,915	4,762,500	581,021	4,769,343	596,135
$5,000 under $10,000	10,605,247	76,511,306	552,089	1,836,968	501,230	696,138	9,285,314	10,589,699	66,642,947	10,450,687	6,645,788	10,450,768	6,649,771
$10,000 under $15,000	5,230,479	63,940,501	720,685	2,769,921	706,887	1,208,728	4,587,115	5,226,614	58,187,743	5,188,714	8,616,434	5,189,392	8,618,753
$15,000 under $20,000	2,478,211	42,630,208	759,137	3,290,964	757,159	1,622,030	2,220,090	2,473,575	38,861,058	2,465,536	7,085,504	2,465,630	7,089,759
$20,000 or more	1,827,285	55,774,322	1,126,723	8,155,201	1,118,798	5,686,118	1,837,766	1,822,183	48,316,511	1,811,776	13,017,292	1,813,729	13,204,175

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

Table 1.3—All Returns: Sources of Income, Deductions, and Tax Items by Marital Status

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

Source of income or loss	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives		Returns of heads of households		Returns of surviving spouses		Returns of single persons not heads of households or surviving spouses	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	89,771,551	1,302,447,386	44,483,348	947,136,976	1,567,250	12,925,661	6,382,444	62,482,575	126,139	1,518,811	37,212,370	278,383,363
Salaries and wages	80,278,349	1,090,291,855	39,596,535	790,116,918	1,406,165	11,395,872	6,059,777	55,929,317	99,504	1,007,869	33,116,368	231,841,879
Business and profession:												
Net profit	6,160,518	61,413,703	4,913,571	53,182,438	61,486	415,418	209,230	1,667,007	9,819	103,284	966,412	6,045,557
Net loss	2,033,857	7,867,195	1,624,663	6,396,806	23,542	117,273	60,247	215,311	2,661	12,820	322,744	1,124,985
Farm:												
Net profit	1,318,651	11,034,552	1,069,156	9,985,587	5,932	37,285	18,036	62,172	*854	*849	224,673	948,659
Net loss	1,386,143	7,469,259	1,192,751	6,593,708	10,391	72,234	23,273	150,471	5,517	9,311	154,211	643,533
Partnership:												
Net profit	1,764,522	24,274,158	1,368,201	21,366,242	8,157	95,747	28,915	334,614	3,290	15,359	355,959	2,462,196
Net loss	1,105,408	9,229,372	899,279	7,928,363	8,029	111,543	34,791	200,400	4,037	6,432	159,272	982,633
Small Business Corporation:												
Net profit	404,391	5,025,859	320,777	4,269,026	578	17,539	7,365	141,029	41	1,301	75,630	596,964
Net loss	246,953	2,741,053	208,904	2,332,956	2,231	33,119	1,211	23,263	*412	*368	34,195	351,347
Sales of capital assets:												
Net gain	6,604,562	26,232,396	4,795,028	20,811,322	53,307	169,959	189,201	826,579	15,410	73,208	1,551,616	4,351,328
Net loss	2,106,524	3,001,020	1,485,929	2,138,849	31,440	31,193	61,769	99,991	4,686	5,191	522,700	725,795
Sales of property *other* than capital assets:												
Net gain	740,014	2,201,512	614,747	1,917,692	3,831	13,574	17,392	70,676	400	484	103,644	199,086
Net loss	338,125	944,610	281,402	772,954	3,426	9,487	6,902	9,378	*180	*1,503	46,215	151,288
Dividends in adjusted gross income	9,425,819	30,206,475	5,821,230	19,728,491	96,827	478,563	323,770	883,079	10,951	43,938	3,173,041	9,072,403
Interest received	46,107,411	61,222,522	28,452,437	40,162,604	460,657	516,698	1,860,636	2,159,434	88,822	243,402	15,244,859	18,140,384
Pensions and annuities in adjusted gross income	6,373,564	32,743,819	4,238,162	23,508,769	61,442	237,692	177,074	805,529	21,798	99,524	1,875,088	8,092,304
Rent:												
Net income	3,695,553	10,983,905	2,734,749	8,230,236	38,113	90,926	110,934	232,711	8,239	7,299	803,518	2,422,733
Net loss	3,268,753	7,844,747	2,453,998	6,296,605	26,812	36,757	129,536	258,858	6,227	36,441	652,180	1,216,085
Royalty:												
Net income	611,009	2,746,567	427,052	1,962,826	4,018	18,957	13,905	97,983	2,012	1,384	164,022	665,417
Net loss	33,100	186,697	25,273	158,162	49	1,282	4,305	4,806	*10	*1,248	3,463	21,199
Estate or trust:												
Net income	730,098	3,310,272	364,863	1,616,290	11,598	64,903	28,440	133,283	2,370	19,231	322,827	1,476,565
Net loss	63,165	230,669	40,319	163,767	44	1,625	1,113	4,223	*6	*211	21,683	60,844
State income tax refunds	8,789,796	2,368,949	7,382,644	2,035,521	98,450	18,058	400,933	98,461	10,888	2,081	896,881	214,828
Alimony	260,030	1,191,389	9,299	41,902	*3,674	*28,086	159,356	720,992	—	—	87,701	400,409
Other income less loss	3,247,089	−921,836	2,479,716	−1,026,137	24,109	−84,868	102,309	−21,835	14,853	−18,143	626,102	229,147
Total statutory adjustments	10,576,655	22,364,088	8,135,080	17,990,578	90,979	174,236	386,037	691,755	5,713	8,734	1,958,846	3,498,786
Total itemized deductions	25,756,298	164,432,406	20,535,687	139,737,121	376,205	1,554,267	1,306,692	6,188,850	38,940	246,820	3,498,774	16,705,348
Excess itemized deductions	25,417,827	87,987,241	20,520,296	74,098,377	350,080	975,511	1,306,692	3,318,264	38,940	122,212	3,201,819	9,472,878
Taxable income	85,280,660	1,062,190,322	43,104,653	763,606,935	1,458,497	10,161,750	5,900,041	47,202,747	114,394	1,191,716	34,703,075	240,027,174
Income tax after credits	68,614,401	186,718,062	38,524,704	142,397,182	1,191,636	1,830,543	4,143,415	6,358,563	75,433	185,734	24,679,213	35,946,040
Total income tax	68,688,305	188,232,537	38,587,496	143,641,372	1,191,979	1,840,986	4,144,512	6,402,390	75,456	189,196	24,688,862	36,158,594
Total tax liability	70,441,155	193,184,849	39,846,613	147,868,354	1,213,557	1,877,902	4,185,787	6,506,406	78,194	195,344	25,117,004	36,736,843
Earned income credit, total	5,191,834	1,048,303	2,342,760	459,293	—	—	2,703,369	559,811	46,168	10,457	99,537	18,742
Taxpayments:												
Total	83,551,269	202,829,400	41,719,463	149,837,307	1,412,605	1,766,169	5,977,051	8,593,639	103,155	203,756	34,338,995	42,428,528
Income tax withheld	78,256,806	169,984,010	38,584,375	124,057,433	1,329,038	1,452,032	5,819,238	7,814,626	87,223	144,492	32,436,932	36,515,427
Tax due at time of filing	21,630,276	24,969,333	14,993,083	20,250,261	550,914	361,289	696,080	562,956	29,939	34,964	5,360,260	3,759,862
Total overpayment	65,468,163	35,415,451	28,348,865	22,579,523	934,016	249,556	5,619,289	3,067,658	93,076	52,482	30,472,917	9,466,232
Overpayment refunded	63,775,981	33,034,549	27,226,953	20,714,918	919,220	225,795	5,572,836	3,008,161	91,853	48,261	29,965,119	9,037,415

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

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

Table 1.4—All Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Interest received		Alimony received		State income tax refunds		Pensions and annuities			
											Total		In adjusted gross income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	**89,771,551**	**1,302,447,386**	**80,278,349**	**1,090,291,855**	**46,107,411**	**61,222,522**	**260,030**	**1,191,389**	**8,789,796**	**2,368,949**	**6,658,879**	**35,584,834**	**6,373,564**	**32,743,819**
Under $2,000	9,010,975	2,024,956	7,808,978	10,479,431	2,495,322	1,302,361	8,332	11,093	49,730	23,567	207,903	628,647	175,385	337,563
$2,000 under $4,000	9,234,196	27,612,955	8,125,496	23,717,190	2,876,681	1,977,178	22,622	47,941	57,099	10,821	433,477	1,158,440	399,584	833,563
$4,000 under $6,000	8,394,928	42,260,855	7,027,019	34,218,571	2,888,867	3,423,774	16,606	42,495	68,504	16,140	834,664	2,601,822	813,777	2,387,123
$6,000 under $8,000	8,251,372	57,476,641	7,037,588	46,891,827	3,295,352	4,263,588	42,932	120,173	144,240	23,643	858,332	3,433,086	835,181	3,267,397
$8,000 under $10,000	6,930,002	62,016,835	6,036,036	51,941,272	3,098,190	3,804,416	42,727	134,020	224,106	50,322	756,819	3,548,581	724,905	3,315,608
$10,000 under $12,000	6,100,684	67,006,011	5,452,143	57,148,707	2,822,679	3,549,144	32,256	89,163	282,772	46,925	547,552	2,951,008	534,157	2,795,253
$12,000 under $14,000	5,581,530	72,392,576	5,074,273	62,813,285	2,941,194	3,511,656	18,783	79,449	363,426	75,376	476,118	2,784,196	462,709	2,650,173
$14,000 under $16,000	5,010,364	75,116,128	4,624,756	66,583,984	2,693,180	2,977,443	14,732	81,149	467,368	80,650	375,988	2,413,986	353,490	2,188,347
$16,000 under $18,000	4,680,008	79,571,220	4,354,020	70,827,969	2,727,104	3,010,596	*9,645	*37,296	624,226	127,638	342,791	2,164,472	325,979	2,006,560
$18,000 under $20,000	4,277,947	81,239,257	4,016,888	72,672,735	2,658,025	2,865,653	15,347	179,856	732,051	146,054	289,698	1,809,431	270,109	1,689,380
$20,000 under $25,000	8,552,615	190,941,609	8,113,963	172,301,568	5,941,323	6,142,077	11,609	69,501	1,970,714	437,788	558,008	3,692,061	533,673	3,388,551
$25,000 under $30,000	5,386,257	146,822,233	5,088,392	130,433,757	4,251,904	4,807,997	9,933	55,832	1,453,864	342,000	348,574	2,560,916	334,257	2,423,790
$30,000 under $50,000	6,535,452	238,969,911	6,012,166	198,295,597	5,684,137	9,950,507	11,089	163,770	1,904,215	602,264	480,162	4,233,512	466,343	3,973,633
$50,000 under $100,000	1,471,406	96,283,476	1,221,882	61,743,052	1,391,650	5,734,183	2,958	57,806	369,268	247,006	120,366	1,236,451	116,212	1,149,150
$100,000 under $200,000	285,309	37,512,860	230,354	20,903,119	274,881	2,300,475	313	11,048	63,683	87,959	21,846	260,415	21,385	240,806
$200,000 under $500,000	59,884	16,711,100	47,584	7,358,593	58,473	1,073,805	123	8,558	12,619	35,405	5,605	86,923	5,464	78,864
$500,000 under $1,000,000	6,581	4,382,486	5,195	1,297,845	6,445	289,209	**23	**2,240	1,449	9,600	731	14,927	719	13,341
$1,000,000 or more	2,041	4,106,279	1,616	663,353	2,004	238,462	**	**	462	5,791	245	5,961	235	4,718
Taxable returns, total	**68,688,305**	**1,241,202,685**	**62,632,746**	**1,038,118,121**	**39,301,945**	**54,943,797**	**213,340**	**1,084,935**	**8,459,798**	**2,265,317**	**5,249,164**	**30,923,357**	**5,055,796**	**28,978,003**
Under $2,000	154,781	−448,945	38,342	206,454	121,889	244,010	—	—	1,376	2,448	19,549	35,973	19,549	33,322
$2,000 under $4,000	2,413,911	8,513,675	2,279,634	7,861,512	676,200	309,820	*4,069	*13,510	*8,175	*1,016	24,879	44,429	22,178	42,218
$4,000 under $6,000	5,601,698	28,341,601	4,907,395	24,127,611	1,889,920	1,992,867	*10,439	*31,569	20,204	7,020	336,435	1,033,649	336,407	1,007,822
$6,000 under $8,000	6,757,635	47,344,534	5,917,034	39,833,015	2,680,114	3,270,242	35,570	98,087	101,447	14,123	624,384	2,452,367	605,583	2,350,692
$8,000 under $10,000	6,509,640	58,273,661	5,716,341	49,183,980	2,909,865	3,510,643	42,682	133,665	172,460	30,552	715,641	3,356,661	686,736	3,134,829
$10,000 under $12,000	5,834,212	64,104,144	5,259,243	55,183,140	2,690,803	3,320,273	29,660	80,464	249,161	39,553	530,446	2,835,218	517,059	2,695,728
$12,000 under $14,000	5,470,682	70,959,819	5,006,124	61,995,654	2,871,255	3,351,948	15,148	60,586	351,541	70,391	466,169	2,763,503	452,760	2,630,757
$14,000 under $16,000	4,933,400	73,972,778	4,570,327	65,963,975	2,644,080	2,854,787	14,732	81,149	459,898	78,191	370,856	2,373,902	348,358	2,150,759
$16,000 under $18,000	4,623,726	78,623,918	4,315,514	70,308,108	2,691,838	2,962,526	*9,645	*37,296	612,080	123,118	342,455	2,161,724	325,643	2,003,812
$18,000 under $20,000	4,237,439	80,476,047	3,990,210	72,312,531	2,623,314	2,786,977	15,347	179,856	727,489	143,646	287,263	1,790,932	267,674	1,671,057
$20,000 under $25,000	8,491,015	189,572,664	8,076,478	171,731,062	5,901,038	6,060,983	11,609	69,501	1,965,042	433,860	555,337	3,683,469	531,002	3,380,176
$25,000 under $30,000	5,352,156	145,894,644	5,068,908	130,102,712	4,223,360	4,776,677	9,933	55,832	1,448,643	339,754	347,602	2,559,514	333,285	2,422,459
$30,000 under $50,000	6,495,225	237,464,394	5,988,942	197,750,727	5,654,502	9,905,611	11,089	163,770	1,896,538	597,164	479,887	4,230,416	466,068	3,970,537
$50,000 under $100,000	1,460,169	95,568,047	1,214,340	61,408,718	1,382,871	5,700,502	2,958	57,806	367,598	245,891	119,877	1,234,392	115,734	1,147,125
$100,000 under $200,000	284,208	37,371,333	229,590	20,841,239	274,052	2,295,754	313	11,048	63,631	87,853	21,807	259,451	21,346	239,842
$200,000 under $500,000	59,796	16,688,841	47,521	7,350,118	58,402	1,072,839	123	8,558	12,606	35,350	5,601	86,868	5,460	78,811
$500,000 or more	8,612	8,481,531	6,803	1,957,565	8,442	527,339	23	2,240	1,909	15,387	976	20,888	954	18,059
Total nontaxable returns	**21,083,246**	**61,244,701**	**17,645,603**	**52,173,734**	**6,805,466**	**6,278,726**	**46,690**	**106,454**	**329,998**	**103,631**	**1,409,715**	**4,661,478**	**1,317,768**	**3,765,816**
All returns, summary:														
Under $5,000	22,236,197	47,581,705	19,222,383	48,448,840	6,754,753	4,936,583	34,678	65,858	123,747	40,747	1,009,112	2,874,813	932,164	2,162,399
$5,000 under $10,000	19,585,276	143,810,537	16,812,734	118,799,451	7,899,659	9,834,734	98,541	289,863	419,932	83,746	2,082,083	8,495,762	2,016,668	7,978,855
$10,000 under $15,000	14,241,599	176,530,628	12,890,601	153,004,802	7,065,033	8,639,777	57,527	188,491	864,346	153,931	1,217,429	6,925,640	1,174,958	6,491,660
$15,000 under $20,000	11,408,934	198,794,563	10,631,479	177,041,878	6,777,149	7,274,715	33,236	278,422	1,605,497	322,712	814,718	5,197,453	771,486	4,838,054
$20,000 or more	22,299,545	735,729,954	20,721,152	592,996,884	17,610,817	30,536,713	36,048	368,754	5,776,274	1,767,812	1,535,537	12,091,166	1,478,288	11,272,852

Footnotes at end of table.

Table 1.4—All Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Pensions and annuities—Continued									Domestic and foreign dividends received					
	Fully taxable				Partially taxable			Nontaxable		Total		Exclusion		Dividends in adjusted gross income	
	Total		Reported on Form 1040												
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount received	Taxable portion	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All returns, total	**5,886,340**	**30,507,673**	**5,236,643**	**27,254,650**	**712,717**	**3,469,002**	**2,236,146**	**359,172**	**1,608,159**	**13,587,058**	**31,671,858**	**12,879,046**	**1,465,384**	**9,425,819**	**30,206,475**
Under $2,000	141,754	296,797	114,539	248,649	34,177	136,479	40,766	34,299	195,371	523,188	423,038	477,312	38,898	316,720	384,140
$2,000 under $4,000	365,990	779,296	313,524	657,930	43,107	195,414	54,267	41,199	183,730	621,866	413,238	564,177	51,925	449,190	361,314
$4,000 under $6,000	774,627	2,285,621	698,793	2,072,665	55,395	191,078	101,502	34,491	125,123	682,115	671,885	641,385	63,325	533,394	608,561
$6,000 under $8,000	777,051	2,975,346	686,916	2,640,686	94,772	366,221	292,051	33,189	91,519	789,723	843,017	731,861	77,850	591,673	765,167
$8,000 under $10,000	690,371	3,163,758	605,089	2,844,478	54,331	238,201	151,850	36,316	146,621	709,999	801,709	671,644	66,826	503,471	734,883
$10,000 under $12,000	499,954	2,619,787	467,856	2,500,258	57,615	252,114	175,466	20,251	79,107	712,556	954,243	660,968	71,036	517,782	883,206
$12,000 under $14,000	432,885	2,542,841	379,454	2,215,770	49,163	182,353	107,332	19,450	59,003	611,920	770,783	568,232	59,686	450,706	711,096
$14,000 under $16,000	325,071	2,036,853	287,605	1,745,624	50,934	266,408	151,494	25,710	110,725	624,059	789,341	593,436	60,857	420,768	728,483
$16,000 under $18,000	298,360	1,898,329	274,744	1,744,066	36,951	160,288	108,231	20,982	105,854	648,354	751,300	615,902	63,845	435,119	687,455
$18,000 under $20,000	246,325	1,514,337	211,523	1,280,250	35,124	223,558	175,044	21,891	71,536	694,218	845,432	644,177	66,478	452,865	778,954
$20,000 under $25,000	485,754	3,118,099	443,502	2,797,347	72,352	394,029	270,451	31,667	179,932	1,681,433	2,028,847	1,591,897	162,076	993,503	1,866,771
$25,000 under $30,000	302,257	2,235,446	269,976	1,998,665	38,046	243,587	188,345	14,941	81,883	1,417,758	1,945,219	1,368,724	163,932	891,363	1,781,287
$30,000 under $50,000	422,857	3,694,137	378,199	3,322,918	61,485	403,219	279,496	18,466	136,156	2,622,729	5,222,451	2,527,182	333,682	1,811,823	4,888,770
$50,000 under $100,000	100,677	1,040,587	87,012	932,466	22,591	161,614	108,563	5,651	34,249	960,641	5,692,692	941,449	140,272	795,330	5,552,420
$100,000 under $200,000	17,191	218,304	13,747	179,590	5,180	37,568	22,502	482	4,544	225,915	3,989,189	221,201	34,946	204,441	3,954,243
$200,000 under $500,000	4,467	72,118	3,580	60,384	1,241	13,109	6,746	161	1,696	52,598	3,051,112	51,651	8,452	49,884	3,042,660
$500,000 under $1,000,000	569	11,664	445	9,483	185	3,091	1,677	15	173	6,091	1,175,955	5,977	990	5,933	1,174,965
$1,000,000 or more	180	4,353	139	3,422	68	671	365	11	937	1,895	1,302,406	1,871	306	1,854	1,302,100
Taxable returns, total	**4,688,155**	**27,075,836**	**4,181,715**	**24,176,304**	**552,408**	**2,801,671**	**1,902,167**	**238,761**	**1,045,849**	**12,065,407**	**30,299,795**	**11,479,310**	**1,324,961**	**8,388,291**	**28,974,834**
Under $2,000	19,369	31,455	19,365	31,438	**181	**4,524	**1,872	—	—	75,587	116,219	75,530	6,880	60,652	109,339
$2,000 under $4,000	22,177	42,214	19,075	31,543	**	**	**	*2,701	*2,209	157,268	123,916	146,062	11,270	101,640	112,646
$4,000 under $6,000	318,940	971,196	280,724	846,062	19,358	60,200	36,625	*3,436	*2,253	429,398	442,950	401,653	35,402	342,385	407,548
$6,000 under $8,000	566,773	2,189,781	500,992	1,952,045	65,224	208,670	160,911	26,569	53,916	621,067	659,071	575,657	56,143	466,136	602,928
$8,000 under $10,000	655,920	3,008,689	572,413	2,691,347	47,278	210,665	126,140	28,955	137,307	654,094	720,951	616,138	61,815	468,058	659,136
$10,000 under $12,000	483,216	2,522,659	451,118	2,403,129	57,255	249,050	173,069	17,684	63,509	681,364	899,528	630,466	67,433	495,567	832,095
$12,000 under $14,000	428,426	2,531,711	374,995	2,204,640	43,673	172,789	99,045	19,450	59,003	582,719	730,777	539,503	57,023	433,584	673,754
$14,000 under $16,000	321,593	2,005,039	284,483	1,715,942	46,882	258,138	145,720	25,710	110,725	613,313	772,815	583,139	59,957	414,420	712,858
$16,000 under $18,000	298,024	1,895,581	274,408	1,741,317	36,951	160,288	108,231	20,982	105,854	636,564	730,287	604,405	62,404	427,677	667,883
$18,000 under $20,000	243,890	1,498,539	209,088	1,264,452	34,773	220,857	172,518	21,891	71,536	687,529	839,806	637,902	66,016	449,649	773,790
$20,000 under $25,000	483,381	3,109,825	442,933	2,793,554	72,054	393,711	270,351	31,667	179,932	1,665,828	1,962,875	1,576,709	160,479	983,506	1,802,396
$25,000 under $30,000	301,292	2,234,115	269,641	1,997,888	38,039	243,516	188,345	14,941	81,883	1,408,346	1,939,186	1,359,563	163,242	887,153	1,775,944
$30,000 under $50,000	422,582	3,691,041	377,932	3,319,889	61,485	403,219	279,496	18,466	136,156	2,610,179	5,183,326	2,514,993	332,543	1,804,454	4,850,783
$50,000 under $100,000	100,208	1,038,566	86,679	931,179	22,582	161,611	108,559	5,640	34,216	956,175	5,667,163	937,335	139,721	791,726	5,527,443
$100,000 under $200,000	17,152	217,340	13,708	178,626	5,180	37,568	22,502	482	4,544	225,452	3,983,283	220,811	34,890	204,064	3,948,393
$200,000 under $500,000	4,463	72,068	3,577	60,349	1,240	13,104	6,742	161	1,696	52,542	3,049,510	51,598	8,445	49,837	3,041,065
$500,000 or more	749	16,017	584	12,905	253	3,762	2,042	26	1,110	7,982	2,478,131	7,846	1,296	7,783	2,476,834
Total nontaxable returns	**1,198,185**	**3,431,837**	**1,054,928**	**3,078,346**	**160,309**	**667,331**	**333,979**	**120,411**	**562,310**	**1,521,651**	**1,372,063**	**1,399,736**	**140,423**	**1,037,528**	**1,231,640**
All returns, summary:															
Under $5,000	840,770	1,995,528	734,774	1,764,538	110,200	450,554	166,871	92,841	428,731	1,497,353	1,133,737	1,364,413	121,264	1,043,376	1,012,473
$5,000 under $10,000	1,909,023	7,505,290	1,684,087	6,699,869	171,582	676,839	473,564	86,653	313,633	1,829,538	2,019,151	1,721,966	177,560	1,351,072	1,841,591
$10,000 under $15,000	1,094,206	6,087,525	989,984	5,492,042	139,343	607,110	404,135	58,224	231,006	1,628,808	2,104,921	1,524,106	161,976	1,175,593	1,942,945
$15,000 under $20,000	708,389	4,524,622	631,198	3,993,925	90,444	477,612	313,431	50,060	195,219	1,662,299	2,006,177	1,558,609	159,928	1,101,647	1,846,249
$20,000 or more	1,333,952	10,394,708	1,196,600	9,304,276	201,148	1,256,887	878,144	71,394	439,570	6,969,060	24,407,872	6,709,952	844,657	4,754,131	23,563,216

Footnotes at end of table.

Table 1.4—All Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Rent				Royalty				Sales of capital assets					
	Net income		Net loss		Net income		Net loss		Capital gain distributions reported on Form 1040		Sales of capital assets reported on Schedule D			
											Returns with short-term capital gains or losses			
											Pre-1970 short-term capital loss carryover		Post-1969 short-term capital loss carryover	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
All returns, total	**3,695,553**	**10,983,905**	**3,268,753**	**7,844,747**	**611,009**	**2,746,567**	**33,100**	**186,697**	**994,927**	**180,098**	**10,170**	**159,204**	**279,267**	**3,254,683**
Under $2,000	128,426	266,801	140,254	748,168	19,978	110,574	625	22,830	34,264	7,374	712	9,003	10,862	294,785
$2,000 under $4,000	212,874	263,653	112,191	128,926	29,763	62,343	*9	*4	50,884	7,676	—	—	8,432	55,583
$4,000 under $6,000	273,683	465,622	136,835	241,960	47,399	53,316	*10	*44	34,026	3,955	*3,881	*17,684	12,846	59,018
$6,000 under $8,000	291,021	485,849	128,400	194,088	30,042	38,668	*325	*683	86,179	14,793	—	—	5,198	45,337
$8,000 under $10,000	249,872	506,808	169,813	272,233	40,011	48,356	—	—	66,650	9,705	—	—	8,756	72,234
$10,000 under $12,000	213,994	468,403	162,871	263,792	25,418	55,939	*738	*62	65,762	11,323	—	—	6,539	28,100
$12,000 under $14,000	228,355	508,250	174,161	291,142	39,523	108,838	*216	*326	59,588	19,974	*353	*1,828	9,702	39,407
$14,000 under $16,000	196,616	394,138	193,240	434,029	21,374	23,853	*6,424	*1,406	52,219	6,115	*13	*43	6,226	91,292
$16,000 under $18,000	178,482	421,756	210,430	341,125	31,876	122,301	*1,771	*20,085	74,347	17,140	*263	*2,869	14,635	106,527
$18,000 under $20,000	213,071	478,238	218,542	424,534	23,710	78,224	*308	*2,041	58,063	8,021	—	—	12,938	68,445
$20,000 under $25,000	404,882	831,790	476,544	898,871	61,951	134,176	3,878	12,531	117,101	16,282	*801	*24,241	16,127	113,431
$25,000 under $30,000	291,243	921,651	312,911	663,619	38,887	122,566	2,027	10,565	89,906	9,673	*1,004	*7,463	28,773	258,153
$30,000 under $50,000	500,005	1,884,911	559,322	1,486,788	110,033	455,151	6,255	19,000	152,645	30,890	*970	*38,004	69,544	771,914
$50,000 under $100,000	228,774	1,742,646	213,425	939,754	61,353	472,504	6,850	42,639	45,495	13,503	1,585	47,255	47,899	671,302
$100,000 under $200,000	65,675	880,476	47,525	322,371	20,651	342,948	2,553	30,451	6,921	1,949	474	5,623	15,745	312,291
$200,000 under $500,000	16,137	364,088	10,555	143,751	7,446	277,437	905	15,791	832	1,266	100	4,894	4,342	159,084
$500,000 under $1,000,000	1,870	67,603	1,309	31,683	1,158	116,400	162	5,827	35	35	11	165	519	30,618
$1,000,000 or more	573	31,222	425	17,913	436	122,973	44	2,412	10	423	3	133	184	77,164
Taxable returns, total	**3,002,278**	**9,719,437**	**2,812,738**	**6,469,636**	**517,540**	**2,524,441**	**32,245**	**176,063**	**914,647**	**164,300**	**8,964**	**143,444**	**238,807**	**2,735,728**
Under $2,000	2,417	16,355	4,732	118,511	1,142	8,526	484	15,288	*16,380	*3,248	*4	*65	263	18,230
$2,000 under $4,000	18,467	25,834	8,914	15,609	*3,494	*2,968	**10	**19	24,925	1,459	—	—	*19	*498
$4,000 under $6,000	100,162	194,152	47,880	40,946	25,970	34,461	**	**	20,781	2,435	*3,410	*11,321	*670	*5,358
$6,000 under $8,000	199,394	318,078	86,258	123,594	22,166	31,742	*325	*683	71,214	13,381	—	—	*4,748	*42,521
$8,000 under $10,000	210,476	393,468	145,191	199,221	33,755	47,024	—	—	65,449	9,683	—	—	7,720	64,947
$10,000 under $12,000	190,361	423,629	148,054	217,294	23,405	55,117	*738	*62	63,769	9,620	—	—	5,717	22,341
$12,000 under $14,000	220,015	483,441	162,066	245,864	37,211	104,212	—	—	56,630	19,244	*326	*1,369	7,707	27,135
$14,000 under $16,000	189,043	371,875	186,620	382,023	21,360	23,810	*6,260	*1,332	52,183	6,106	*13	*43	5,400	86,858
$16,000 under $18,000	168,946	351,249	203,625	307,013	27,305	117,831	*1,771	*20,085	74,334	17,140	*263	*2,869	13,447	54,388
$18,000 under $20,000	206,976	474,452	214,366	407,741	23,250	78,096	*122	*1,792	57,886	8,018	—	—	12,888	68,107
$20,000 under $25,000	399,991	820,398	471,295	865,157	61,002	125,756	3,832	10,573	115,754	16,249	*801	*24,241	15,451	99,633
$25,000 under $30,000	288,363	904,680	306,405	635,549	37,497	117,231	1,987	10,384	89,793	9,666	*1,004	*7,463	27,457	247,333
$30,000 under $50,000	496,246	1,871,009	556,592	1,476,651	109,404	450,197	6,218	18,919	152,394	30,880	*970	*38,004	68,973	765,552
$50,000 under $100,000	227,251	1,728,398	211,185	921,229	60,897	467,751	6,835	42,492	45,360	13,498	1,585	47,255	47,612	654,592
$100,000 under $200,000	65,611	880,043	47,294	320,805	20,649	342,947	2,553	30,451	6,919	1,948	474	5,623	15,696	311,434
$200,000 under $500,000	16,120	363,675	10,528	142,844	7,440	277,428	904	15,745	831	1,266	100	4,894	4,336	159,017
$500,000 or more	2,439	98,702	1,733	49,582	1,593	239,343	206	8,239	45	458	14	298	703	107,782
Total nontaxable returns	**693,275**	**1,264,468**	**456,015**	**1,375,112**	**93,469**	**222,126**	**855**	**10,634**	**80,280**	**15,798**	**1,206**	**15,760**	**40,460**	**518,955**
All returns, summary:														
Under $5,000	485,224	768,839	318,753	990,837	71,791	206,953	644	22,878	102,998	15,993	4,122	20,324	24,101	386,536
$5,000 under $10,000	670,652	1,219,894	368,740	594,538	95,402	106,305	*325	*683	169,005	27,510	*471	*6,363	21,993	140,421
$10,000 under $15,000	541,281	1,168,723	424,202	762,665	73,437	170,674	*4,984	*974	157,997	36,231	*353	*1,828	21,282	129,310
$15,000 under $20,000	489,237	1,102,062	535,042	991,957	68,464	218,481	*4,473	*22,946	151,982	26,342	*276	*2,912	28,758	204,461
$20,000 or more	1,509,159	6,724,387	1,622,016	4,504,751	301,915	2,044,154	22,674	139,216	412,945	74,021	4,948	127,777	183,133	2,393,955

Footnotes at end of table.

Table 1.4—All Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Sales of capital assets—Continued													
	Sales of capital assets reported on Schedule D—Continued													
	Returns with short-term capital gains or losses—Continued				Returns with long-term capital gains or losses									
	Net short-term gain after carryover		Net short-term loss after carryover		Pre-1970 long-term capital loss carryover		Post-1969 long-term capital loss carryover		Net long-term gain after carryover		Net long-term loss after carryover		Net long-term capital gain in excess of net short-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
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
All returns, total	**1,023,904**	**2,910,576**	**1,122,432**	**7,080,715**	**40,707**	**824,708**	**703,599**	**9,971,986**	**5,405,632**	**50,646,384**	**1,752,551**	**12,983,189**	**5,272,317**	**48,588,985**
Under $2,000	32,500	207,243	22,833	535,179	115	11,615	29,701	613,420	189,192	2,405,538	51,164	768,718	187,377	2,230,008
$2,000 under $4,000	25,236	22,516	21,618	271,199	*598	*3,997	40,048	649,412	231,862	594,597	86,749	750,256	228,125	581,049
$4,000 under $6,000	29,974	38,749	33,027	111,879	*5,239	*44,071	25,951	399,373	235,621	750,684	59,381	469,114	230,915	739,858
$6,000 under $8,000	18,770	30,983	42,103	121,858	*1,732	*212,712	39,281	522,553	284,465	972,164	97,770	672,023	281,492	951,326
$8,000 under $10,000	25,761	39,347	31,309	152,785	*1,226	*54,249	28,087	281,420	272,230	1,223,601	67,383	409,618	271,807	1,222,147
$10,000 under $12,000	31,333	69,659	33,838	112,194	*1,670	*26,320	30,382	186,793	301,187	1,216,175	79,077	342,073	297,870	1,181,490
$12,000 under $14,000	48,116	91,137	42,960	136,849	*2,590	*61,554	33,958	446,967	305,973	1,292,394	78,428	653,193	295,413	1,250,075
$14,000 under $16,000	45,315	92,798	43,098	187,564	*1,677	*30,713	29,420	285,486	257,666	1,388,878	83,461	456,586	255,005	1,366,609
$16,000 under $18,000	31,471	52,069	54,134	244,188	*4,561	*98,629	26,621	225,146	256,410	1,404,558	73,187	410,131	250,643	1,366,210
$18,000 under $20,000	58,910	82,262	48,513	194,138	*29	*1,058	37,479	182,585	259,229	1,530,813	90,277	324,789	255,016	1,509,188
$20,000 under $25,000	128,469	212,486	108,881	287,417	5,720	18,785	64,906	962,167	634,489	3,433,082	196,768	1,225,136	623,182	3,342,655
$25,000 under $30,000	107,986	185,807	122,523	481,403	2,593	45,167	50,545	397,255	520,386	3,552,413	169,496	775,603	508,595	3,442,217
$30,000 under $50,000	254,822	574,959	282,653	1,467,429	7,313	127,142	133,038	2,074,948	985,399	8,865,042	372,745	2,615,979	948,350	8,643,714
$50,000 under $100,000	135,678	611,683	165,134	1,354,057	4,125	48,533	93,689	1,451,092	492,669	8,409,103	187,857	1,801,426	469,374	7,939,062
$100,000 under $200,000	37,687	335,228	52,072	711,036	1,154	29,288	30,911	668,256	136,924	5,488,845	47,288	725,465	129,634	5,162,656
$200,000 under $500,000	10,017	166,666	14,967	461,909	313	7,502	8,191	359,690	35,853	4,201,014	10,152	357,432	33,756	3,916,087
$500,000 under $1,000,000	1,400	58,333	2,039	108,367	37	2,056	1,067	109,818	4,577	1,719,850	1,079	100,576	4,346	1,647,616
$1,000,000 or more	459	38,651	730	141,263	15	1,318	324	155,606	1,500	2,197,633	289	125,070	1,417	2,097,019
Taxable returns, total	**925,925**	**2,606,912**	**1,017,218**	**5,875,185**	**36,845**	**700,097**	**584,790**	**8,021,784**	**4,591,247**	**47,070,781**	**1,527,556**	**10,669,490**	**4,475,945**	**45,254,213**
Under $2,000	3,449	34,860	1,715	80,807	**	**	2,267	22,954	23,970	1,177,872	3,553	34,687	23,933	1,112,950
$2,000 under $4,000	10,195	5,686	*2,962	*2,865	—	—	*20	*42	43,318	106,674	*15,746	*12,931	43,299	105,626
$4,000 under $6,000	*8,250	*6,200	13,571	38,106	**3,976	**4,999	10,667	186,643	91,855	380,306	28,545	216,314	91,056	379,889
$6,000 under $8,000	8,995	15,492	31,687	87,731	*1,732	*212,712	24,271	473,966	178,410	614,528	66,786	559,597	176,795	611,079
$8,000 under $10,000	24,571	29,301	22,887	124,740	—	—	25,135	249,890	228,433	1,066,886	52,599	317,616	228,387	1,066,285
$10,000 under $12,000	27,062	59,611	27,548	75,541	*1,633	*23,961	23,906	161,134	259,965	995,164	71,154	317,708	256,769	961,517
$12,000 under $14,000	43,776	84,324	38,296	83,605	*2,590	*61,554	31,601	343,095	274,598	1,122,845	75,769	548,762	266,532	1,106,957
$14,000 under $16,000	44,739	91,007	41,422	176,214	*1,677	*30,713	27,342	237,039	243,274	1,311,793	80,511	402,253	240,692	1,289,550
$16,000 under $18,000	29,448	44,840	50,994	130,108	*4,240	*89,577	25,373	207,171	236,967	1,284,283	68,329	385,889	232,972	1,272,470
$18,000 under $20,000	58,100	81,436	45,919	191,447	*29	*1,058	36,740	179,747	242,540	1,426,981	89,225	321,884	238,354	1,407,338
$20,000 under $25,000	124,862	205,320	105,305	263,028	5,720	18,785	62,405	895,535	616,673	3,328,659	194,053	1,199,804	606,257	3,248,124
$25,000 under $30,000	105,583	182,727	119,866	465,151	2,593	45,167	49,774	371,679	510,863	3,513,260	166,932	742,684	500,201	3,408,813
$30,000 under $50,000	252,213	563,704	281,359	1,455,684	7,047	123,644	131,572	1,958,994	972,193	8,774,906	369,174	2,520,764	935,260	8,555,931
$50,000 under $100,000	135,178	604,484	163,985	1,279,673	4,093	48,060	93,277	1,443,204	489,579	8,363,536	186,520	1,783,376	466,528	7,907,649
$100,000 under $200,000	37,640	334,579	51,984	710,126	1,152	29,021	30,875	666,530	136,700	5,487,234	47,163	723,686	129,410	5,161,046
$200,000 under $500,000	10,006	166,362	14,950	460,727	311	7,472	8,174	358,739	35,836	4,198,439	10,129	355,888	33,741	3,914,423
$500,000 or more	1,858	96,979	2,768	249,630	52	3,374	1,391	265,424	6,073	3,917,417	1,368	225,646	5,759	3,744,568
Total nontaxable returns	**97,979**	**303,663**	**105,214**	**1,205,530**	**3,862**	**124,610**	**118,809**	**1,950,202**	**814,385**	**3,575,602**	**224,995**	**2,313,699**	**796,372**	**3,334,772**
All returns, summary:														
Under $5,000	63,710	247,491	65,598	885,921	4,475	17,597	85,605	1,499,103	534,856	3,292,933	173,077	1,804,002	524,641	3,094,249
$5,000 under $10,000	68,531	91,347	85,292	306,979	*4,435	*309,047	77,463	967,075	678,514	2,653,650	189,370	1,265,728	675,075	2,630,138
$10,000 under $15,000	98,610	189,140	102,083	381,449	*5,937	*118,586	86,250	868,579	727,216	3,048,220	207,217	1,378,251	711,250	2,969,696
$15,000 under $20,000	116,535	198,787	120,460	493,484	*4,590	*99,687	71,610	458,397	653,249	3,784,599	197,213	808,520	642,697	3,703,876
$20,000 or more	676,518	2,183,811	748,999	5,012,882	21,270	279,790	382,671	6,178,831	2,811,797	37,866,982	985,674	7,726,688	2,718,654	36,191,026

Footnotes at end of table.

Table 1.4—All Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Sales of capital assets—Continued				Sales of property *other* than capital assets				Business and profession				Farm			
	Net capital gain		Net capital loss		Net gain		Net loss		Net profit		Net loss		Net profit		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
All returns, total	**6,604,562**	**26,232,396**	**2,106,524**	**3,001,020**	**740,014**	**2,201,512**	**338,125**	**944,610**	**6,160,518**	**61,413,703**	**2,033,857**	**7,867,195**	**1,318,651**	**11,034,552**	**1,388,143**	**7,469,259**
Under $2,000	231,607	1,224,218	25,991	43,663	48,720	223,359	46,146	332,289	274,112	622,979	259,272	2,528,627	73,493	233,347	191,938	2,475,847
$2,000 under $4,000	284,088	299,934	90,146	100,359	25,499	27,044	9,565	14,929	414,511	921,053	91,842	258,061	91,236	184,155	81,476	280,843
$4,000 under $6,000	282,029	394,942	72,389	119,107	22,267	42,596	23,763	27,003	430,368	1,417,582	103,778	302,302	101,945	281,086	59,528	277,805
$6,000 under $8,000	367,126	503,114	109,068	179,058	49,478	58,211	11,222	13,246	450,774	2,028,475	98,820	263,415	116,161	402,604	80,367	276,629
$8,000 under $10,000	346,360	625,726	74,902	102,460	23,798	29,470	15,070	40,563	409,685	2,132,523	123,210	355,292	101,372	393,868	81,079	268,625
$10,000 under $12,000	371,371	631,995	94,290	104,461	43,662	78,357	21,064	35,037	393,128	2,322,479	122,359	308,253	90,999	479,975	88,710	340,327
$12,000 under $14,000	368,775	679,018	98,817	140,376	39,898	86,290	18,867	16,112	393,037	2,403,337	128,633	265,344	84,592	518,915	103,301	389,386
$14,000 under $16,000	321,409	759,002	111,595	148,683	41,131	61,041	16,863	11,728	380,339	2,509,793	127,297	300,128	91,682	574,236	114,443	307,666
$16,000 under $18,000	339,317	730,499	95,715	143,233	35,236	78,128	13,974	17,272	351,924	2,567,489	135,911	272,115	61,315	461,594	91,489	283,233
$18,000 under $20,000	336,693	804,267	109,915	156,399	51,098	102,439	18,278	16,202	329,374	2,352,926	116,644	240,474	65,710	483,800	63,514	214,105
$20,000 under $25,000	790,131	1,836,076	234,985	273,654	88,564	220,351	38,586	43,518	692,112	5,718,842	260,748	556,695	138,509	1,350,051	161,028	475,399
$25,000 under $30,000	633,871	1,847,354	210,188	272,156	61,109	214,601	28,661	32,073	467,382	4,979,303	159,405	363,712	101,457	1,234,811	92,803	383,429
$30,000 under $50,000	1,197,614	4,710,497	472,995	658,473	124,045	387,172	38,808	118,223	789,494	14,003,903	217,476	638,253	142,781	2,553,326	113,949	549,992
$50,000 under $100,000	549,138	4,391,285	232,180	406,951	61,609	321,492	25,544	103,701	317,757	11,989,020	65,338	548,717	46,248	1,387,513	44,031	459,640
$100,000 under $200,000	143,090	2,793,321	58,783	118,258	17,824	134,512	8,245	60,629	54,541	3,573,666	17,241	334,141	8,687	331,413	13,537	233,088
$200,000 under $500,000	35,938	2,064,059	12,845	29,433	4,973	77,156	2,900	41,463	10,339	1,194,990	4,798	197,737	2,133	135,641	4,063	163,436
$500,000 under $1,000,000	4,533	860,551	1,329	3,298	786	21,165	422	11,389	1,240	309,754	792	82,397	248	13,972	663	50,111
$1,000,000 or more	1,472	1,076,539	391	1,000	317	38,129	147	9,233	401	365,587	293	51,533	83	14,246	224	39,696
Taxable returns, total	**5,690,865**	**24,389,553**	**1,892,259**	**2,671,734**	**553,586**	**1,704,798**	**225,608**	**524,658**	**4,771,810**	**54,771,732**	**1,515,000**	**4,581,589**	**876,301**	**8,381,809**	**954,954**	**3,973,533**
Under $2,000	42,797	568,493	*2,290	*660	2,198	37,927	382	13,180	1,884	45,941	4,665	273,913	2,026	33,906	5,690	264,987
$2,000 under $4,000	69,555	55,764	15,360	5,629	8,435	6,720	*1,903	*3,303	62,582	156,020	9,715	23,035	*6,468	*10,799	*5,521	*5,521
$4,000 under $6,000	117,858	190,456	31,370	43,261	7,127	20,809	10,241	11,320	158,789	513,267	36,426	86,095	23,634	52,871	15,334	89,821
$6,000 under $8,000	243,143	324,680	79,393	131,415	20,687	19,044	6,141	5,824	258,053	1,115,297	57,328	119,222	63,521	186,071	33,690	81,566
$8,000 under $10,000	301,145	540,546	63,197	89,178	9,852	13,247	8,131	20,262	323,858	1,589,362	100,141	234,651	77,619	239,135	54,400	105,756
$10,000 under $12,000	327,668	516,841	85,458	91,477	30,987	46,339	8,280	11,921	330,607	1,859,114	105,685	232,265	55,464	244,110	72,401	223,596
$12,000 under $14,000	336,249	602,970	93,668	126,524	29,663	66,918	15,162	14,069	359,215	2,079,177	120,405	231,603	65,429	342,036	91,153	288,783
$14,000 under $16,000	307,052	720,611	107,508	139,910	32,781	48,551	12,611	8,784	354,809	2,249,340	119,769	263,593	71,259	353,772	105,775	246,666
$16,000 under $18,000	319,753	677,379	91,049	139,044	30,875	67,703	11,897	15,575	332,677	2,326,651	132,786	245,463	49,326	334,784	86,889	250,145
$18,000 under $20,000	319,072	755,310	109,127	155,927	44,629	87,277	16,959	13,780	317,216	2,204,924	112,357	224,714	55,650	381,541	62,454	199,379
$20,000 under $25,000	769,508	1,784,490	232,789	269,278	78,735	163,527	34,724	39,734	668,538	5,357,721	254,929	493,067	121,979	1,051,703	156,400	412,392
$25,000 under $30,000	623,747	1,828,629	207,373	268,388	55,556	202,103	25,649	30,487	451,769	4,648,585	158,144	353,286	94,801	1,080,080	90,973	351,387
$30,000 under $50,000	1,182,631	4,656,972	469,851	654,941	118,087	356,204	36,989	115,305	772,550	13,481,663	215,283	610,154	133,509	2,275,882	112,255	528,810
$50,000 under $100,000	545,947	4,374,428	230,640	404,401	60,166	300,749	24,858	98,518	313,269	11,762,548	64,317	526,055	44,493	1,300,718	43,551	439,974
$100,000 under $200,000	142,820	2,791,903	58,643	118,028	17,740	131,368	8,216	60,563	54,047	3,519,984	17,176	333,084	8,662	330,751	13,526	232,294
$200,000 under $500,000	35,919	2,063,026	12,823	29,375	4,966	77,029	2,896	41,410	10,308	1,187,780	4,791	197,481	2,131	135,432	4,056	162,735
$500,000 or more	6,001	1,937,055	1,720	4,298	1,102	59,281	569	20,622	1,639	674,356	1,083	133,908	330	28,216	886	89,718
Total nontaxable returns	**913,697**	**1,842,843**	**214,265**	**329,286**	**186,428**	**496,714**	**112,517**	**419,951**	**1,388,708**	**6,641,972**	**518,857**	**3,285,606**	**442,350**	**2,652,743**	**431,189**	**3,495,726**
All returns, summary:																
Under $5,000	645,341	1,674,349	159,719	223,315	85,935	270,728	66,104	361,853	903,765	2,243,365	402,731	2,917,987	215,858	534,603	298,377	2,835,878
$5,000 under $10,000	865,869	1,373,584	212,777	321,332	83,827	109,952	39,662	66,176	1,075,685	4,879,248	274,191	789,710	268,349	960,456	196,011	743,871
$10,000 under $15,000	894,767	1,600,214	258,876	342,531	102,922	186,615	46,350	56,251	977,117	5,974,789	320,680	734,574	225,364	1,287,967	256,684	928,008
$15,000 under $20,000	842,798	2,004,568	251,456	350,621	108,103	219,639	42,696	40,101	870,685	6,181,236	310,164	651,739	168,934	1,230,552	204,773	606,710
$20,000 or more	3,355,787	19,579,680	1,223,696	1,763,222	359,227	1,414,578	143,313	420,229	2,333,266	42,135,066	726,091	2,773,185	440,146	7,020,973	430,298	2,354,792

Footnotes at end of table.

Table 1.4—All Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Partnership				Estate or trust				Small Business Corporation				Other income			
	Net profit		Net loss		Net income		Net loss		Net profit		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
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)
All returns, total	**1,764,522**	**24,274,158**	**1,105,408**	**9,229,372**	**730,098**	**3,310,272**	**63,165**	**230,669**	**404,391**	**5,025,859**	**246,953**	**2,741,053**	**2,996,528**	**4,079,188**	**250,561**	**5,001,025**
Under $2,000	44,175	236,770	76,219	2,035,463	19,629	41,145	4,713	50,206	15,064	125,642	43,085	1,150,301	94,399	89,496	59,316	3,725,891
$2,000 under $4,000	76,445	173,358	23,022	98,249	46,614	50,497	*3,145	*296	8,666	16,388	12,510	43,491	126,565	113,683	11,838	55,137
$4,000 under $6,000	70,179	249,533	17,365	45,542	49,408	103,497	*42	*75	9,003	20,805	3,210	39,971	155,817	148,776	8,295	42,016
$6,000 under $8,000	97,625	383,931	28,442	128,519	39,757	110,861	*4,071	*3,576	8,330	35,495	3,772	14,642	155,704	135,043	12,758	74,129
$8,000 under $10,000	57,431	289,076	34,268	171,381	35,079	96,469	*5,083	*7,625	9,797	22,330	13,868	49,231	169,244	180,167	9,844	53,547
$10,000 under $12,000	84,992	390,237	50,757	107,099	49,414	114,411	*2,420	*422	9,616	5,626	7,043	42,882	165,708	136,117	15,730	59,473
$12,000 under $14,000	71,610	367,309	31,031	81,295	29,312	46,711	*4,511	*7,733	13,552	49,526	11,336	69,219	208,142	258,491	11,155	29,038
$14,000 under $16,000	64,905	325,828	44,722	99,067	33,498	87,023	*282	*258	14,625	63,579	5,363	41,299	197,120	192,077	12,382	110,464
$16,000 under $18,000	87,616	662,900	34,501	139,458	25,767	94,711	*508	*124	12,045	69,905	12,018	50,852	148,598	134,173	7,951	40,389
$18,000 under $20,000	90,815	750,348	41,301	174,663	27,798	93,268	*754	*290	14,576	62,093	13,374	79,779	151,225	141,077	7,030	24,376
$20,000 under $25,000	185,773	1,361,021	111,968	339,078	74,491	267,074	6,278	11,063	43,588	306,665	23,903	105,545	425,940	445,365	23,725	82,796
$25,000 under $30,000	150,496	1,472,501	99,761	288,674	71,980	192,805	5,023	18,594	34,355	132,007	12,172	71,586	305,742	372,277	13,066	40,812
$30,000 under $50,000	320,577	4,570,335	242,000	1,178,211	113,645	532,442	14,674	48,869	102,668	953,113	37,192	233,311	497,390	801,809	31,657	175,439
$50,000 under $100,000	255,530	6,604,327	185,106	1,784,421	76,358	583,007	7,419	24,299	70,536	1,208,179	31,777	310,549	149,056	538,368	17,375	180,727
$100,000 under $200,000	83,779	3,937,749	64,402	1,335,430	26,648	396,435	3,219	30,836	27,661	908,428	11,689	203,029	35,536	236,220	6,144	143,882
$200,000 under $500,000	19,804	1,817,262	17,412	807,133	8,877	276,216	826	17,623	8,903	625,600	3,698	133,982	8,704	101,717	1,907	104,399
$500,000 under $1,000,000	2,133	410,126	2,332	238,211	1,346	100,426	142	5,280	1,087	200,919	665	53,928	1,205	29,825	294	24,648
$1,000,000 or more	637	271,546	799	177,479	477	123,274	55	3,502	319	219,557	278	47,455	433	24,508	94	33,861
Taxable returns, total	**1,499,220**	**22,747,345**	**959,205**	**7,203,337**	**662,407**	**3,199,682**	**57,984**	**181,080**	**357,706**	**4,703,350**	**170,206**	**1,484,468**	**2,643,239**	**3,745,411**	**148,023**	**1,453,424**
Under $2,000	4,965	20,914	6,694	450,683	8,100	17,570	42	4,417	359	31,190	1,645	122,731	8,416	19,255	4,434	567,967
$2,000 under $4,000	*9,790	*18,585	2,149	32,392	29,131	35,612	**3,146	**365	*1,364	*3,654	*30	*234	42,668	36,222	*30	*3,751
$4,000 under $6,000	35,958	110,750	8,263	26,289	30,131	80,813	**	**	*6,322	*18,696	*198	*9,263	69,142	91,468	3,715	17,143
$6,000 under $8,000	53,209	189,645	18,083	77,150	35,086	105,949	*3,925	*3,389	*2,830	*18,227	*1,435	*1,880	110,609	84,201	2,458	13,434
$8,000 under $10,000	37,717	173,072	27,151	113,331	30,531	92,828	*5,042	*5,509	8,979	21,627	9,128	22,839	157,262	165,863	6,773	24,099
$10,000 under $12,000	64,898	255,752	43,757	91,431	45,651	101,112	*2,400	*394	9,021	5,296	2,818	13,046	155,514	125,052	9,901	25,686
$12,000 under $14,000	66,215	330,876	27,981	64,940	28,791	46,539	*4,502	*7,655	12,984	47,464	10,864	67,578	198,737	244,793	10,715	16,624
$14,000 under $16,000	60,814	286,114	40,889	78,378	32,847	74,003	*282	*258	13,437	60,693	4,087	31,442	194,014	189,158	10,279	58,554
$16,000 under $18,000	82,362	636,732	31,519	101,553	22,770	93,120	*480	*86	10,344	62,134	9,413	39,120	143,906	130,653	4,778	27,371
$18,000 under $20,000	84,787	690,989	39,281	157,991	27,747	93,225	*754	*290	12,200	54,935	13,374	79,779	149,353	139,526	6,542	19,025
$20,000 under $25,000	179,093	1,281,572	108,824	304,604	73,455	262,955	6,278	11,063	41,528	266,488	23,158	101,086	422,405	440,268	20,201	52,584
$25,000 under $30,000	144,472	1,329,321	98,255	270,711	71,837	192,437	5,020	17,640	30,733	115,514	11,081	53,637	302,414	368,382	12,310	24,813
$30,000 under $50,000	314,988	4,448,511	238,213	1,138,199	112,997	528,654	14,639	48,577	100,779	912,304	35,512	212,926	494,702	791,477	30,762	138,219
$50,000 under $100,000	253,836	6,552,903	183,399	1,743,424	76,063	579,336	7,232	24,199	68,998	1,142,770	31,166	291,722	148,377	534,942	16,725	161,968
$100,000 under $200,000	83,560	3,925,045	64,226	1,330,674	26,574	395,894	3,219	30,836	27,537	898,970	11,662	202,130	35,400	230,698	6,106	139,279
$200,000 under $500,000	19,789	1,815,316	17,391	805,899	8,873	275,933	826	17,623	8,887	623,446	3,693	133,757	8,684	100,252	1,906	104,398
$500,000 or more	2,767	681,248	3,130	415,689	1,823	223,700	197	8,782	1,404	419,941	942	101,298	1,636	53,201	388	58,509
Total nontaxable returns	**265,302**	**1,526,813**	**146,203**	**2,026,035**	**67,691**	**110,590**	**5,181**	**49,589**	**46,685**	**322,509**	**76,747**	**1,256,585**	**353,289**	**333,777**	**102,538**	**3,547,601**
All returns, summary:																
Under $5,000	153,401	509,584	108,105	2,147,314	90,902	138,968	7,859	50,570	26,287	144,031	56,138	1,196,479	279,795	257,342	75,803	3,812,412
$5,000 under $10,000	192,454	823,084	71,211	331,839	99,585	263,501	9,195	11,208	24,573	76,629	20,307	101,158	421,934	409,823	26,248	138,309
$10,000 under $15,000	184,740	940,980	106,197	237,406	94,186	200,665	6,998	8,234	28,841	67,896	22,886	139,017	472,447	501,038	32,057	162,632
$15,000 under $20,000	215,198	1,555,643	96,115	364,176	71,603	235,461	1,477	592	35,573	182,834	26,248	145,014	398,346	360,896	22,191	101,107
$20,000 or more	1,018,729	20,444,868	723,780	6,148,636	373,822	2,471,678	37,636	160,065	289,117	4,554,468	121,374	1,159,385	1,424,006	2,550,089	94,262	786,565

Footnotes at end of table.

Table 1.4—All Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Statutory adjustments									
	Total		Disability income exclusion		Payments to an individual retirement arrangement		Payments to a self-employed retirement (Keogh) plan		Deduction for expense of living abroad	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)
All returns, total	**10,576,655**	**22,364,088**	**290,741**	**1,066,206**	**2,382,741**	**2,970,121**	**627,367**	**1,994,029**	**28,644**	**314,468**
Under $2,000	132,105	574,245	66,391	296,825	5,904	4,313	2,755	4,569	*622	*3,239
$2,000 under $4,000	211,412	466,865	51,664	206,827	11,881	9,625	7,676	4,087	—	—
$4,000 under $6,000	267,612	517,739	32,772	125,311	38,167	26,663	3,775	2,206	—	—
$6,000 under $8,000	469,792	889,421	43,728	182,991	68,537	49,817	11,469	10,147	—	—
$8,000 under $10,000	584,634	967,523	34,944	112,658	119,237	102,311	21,193	16,665	—	—
$10,000 under $12,000	590,385	928,120	22,080	73,519	105,180	103,236	18,206	22,867	—	—
$12,000 under $14,000	710,816	1,185,174	14,902	35,528	128,789	122,357	21,239	18,370	*3,350	*6,255
$14,000 under $16,000	631,457	1,059,771	*6,099	*13,862	142,030	144,627	23,267	28,272	—	—
$16,000 under $18,000	684,613	1,161,864	9,337	9,264	123,708	153,247	17,808	23,679	*932	*14,582
$18,000 under $20,000	666,533	1,107,193	*6,411	*3,832	133,403	158,052	17,143	30,457	**1,327	**12,054
$20,000 under $25,000	1,650,305	2,936,907	*338	*270	346,194	405,268	63,554	113,349	**	**
$25,000 under $30,000	1,277,035	2,367,086	*2,075	*5,318	300,648	397,959	62,412	137,426	*2,381	*10,764
$30,000 under $50,000	1,931,277	4,650,727	—	—	599,003	864,772	169,185	555,499	6,982	88,014
$50,000 under $100,000	628,659	2,637,085	—	—	216,576	352,333	143,615	754,501	9,870	132,626
$100,000 under $200,000	116,682	707,846	—	—	36,886	64,016	35,940	221,419	2,901	43,581
$200,000 under $500,000	20,834	166,203	—	—	5,996	10,454	7,281	44,970	257	3,167
$500,000 under $1,000,000	2,006	28,611	—	—	498	875	704	4,612	19	172
$1,000,000 or more	498	11,708	—	—	104	195	145	935	3	16
Taxable returns, total	**9,890,902**	**20,330,356**	**126,917**	**377,979**	**2,304,357**	**2,897,252**	**590,514**	**1,950,858**	**22,513**	**269,000**
Under $2,000	870	12,258	—	—	83	101	*33	*187	—	—
$2,000 under $4,000	59,472	89,452	*5,501	*26,317	*862	*880	—	—	—	—
$4,000 under $6,000	153,932	216,357	*8,035	*18,734	33,367	23,682	*1,564	*877	—	—
$6,000 under $8,000	380,148	659,327	32,991	141,348	55,714	41,416	8,172	5,359	—	—
$8,000 under $10,000	527,184	840,473	24,416	64,869	107,803	92,857	13,932	9,799	—	—
$10,000 under $12,000	535,536	772,298	17,505	61,169	99,100	96,603	13,663	16,118	—	—
$12,000 under $14,000	686,622	1,108,057	14,209	32,995	125,674	119,935	19,676	15,157	—	—
$14,000 under $16,000	619,273	1,035,926	*6,099	*13,862	138,839	141,521	21,939	27,519	—	—
$16,000 under $18,000	674,259	1,131,607	9,337	9,264	120,104	149,619	16,187	21,890	*883	*12,947
$18,000 under $20,000	660,829	1,091,667	*6,411	*3,832	131,748	156,002	17,114	30,411	*1,326	*12,047
$20,000 under $25,000	1,637,136	2,900,656	*338	*270	341,271	398,400	61,530	110,049	—	—
$25,000 under $30,000	1,270,076	2,349,412	*2,075	*5,318	297,456	393,850	61,889	136,004	*2,210	*6,673
$30,000 under $50,000	1,921,055	4,604,371	—	—	593,595	856,644	167,439	552,541	6,493	79,208
$50,000 under $100,000	625,012	2,610,000	—	—	215,414	350,480	143,418	753,621	8,607	114,756
$100,000 under $200,000	116,191	702,257	—	—	36,738	63,754	35,830	220,825	2,730	40,210
$200,000 under $500,000	20,806	165,950	—	—	5,987	10,438	7,279	44,955	244	2,984
$500,000 or more	2,501	40,287	—	—	602	1,070	849	5,546	20	174
Total nontaxable returns	**685,753**	**2,033,732**	**163,824**	**688,227**	**78,384**	**72,869**	**36,853**	**43,171**	**6,131**	**45,469**
All returns, summary:										
Under $5,000	470,846	1,274,436	133,164	566,654	37,134	26,806	13,430	10,301	*622	*3,239
$5,000 under $10,000	1,194,709	2,141,358	96,335	357,958	206,592	165,924	33,438	27,373	—	—
$10,000 under $15,000	1,605,880	2,618,248	41,298	118,385	312,379	306,384	52,530	57,446	*3,350	*6,255
$15,000 under $20,000	1,677,924	2,823,874	17,531	17,620	320,731	375,134	45,133	66,200	*2,258	*26,628
$20,000 or more	5,627,296	13,506,172	*2,413	*5,589	1,505,905	2,095,873	482,836	1,832,709	22,414	278,346

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

Table 1.5—Joint Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Interest received		Alimony received		State income tax refunds		Pensions and annuities			
											Total		In adjusted gross income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	**44,483,348**	**947,136,976**	**39,596,535**	**790,116,918**	**28,452,437**	**40,162,604**	**9,299**	**41,902**	**7,382,644**	**2,035,521**	**4,453,103**	**25,556,721**	**4,238,162**	**23,508,769**
Under $2,000	927,634	−5,245,498	493,262	1,985,407	430,776	664,286	*21	*85	36,107	17,530	84,556	345,296	70,136	188,788
$2,000 under $4,000	1,212,049	3,786,007	854,743	2,747,791	526,631	510,075	—	—	18,314	2,767	177,891	557,873	157,296	374,931
$4,000 under $6,000	1,851,164	9,442,482	1,342,718	6,428,276	811,063	1,075,442	—	—	35,417	6,196	415,479	1,320,581	397,862	1,146,584
$6,000 under $8,000	2,444,649	17,173,381	1,857,342	11,972,461	1,242,528	1,944,569	—	—	67,101	12,380	483,703	1,853,036	471,049	1,747,432
$8,000 under $10,000	2,544,225	22,856,362	2,065,420	17,301,148	1,281,131	2,023,590	—	—	126,065	36,663	478,513	2,095,203	449,804	1,970,113
$10,000 under $12,000	2,848,787	31,366,447	2,460,814	25,364,027	1,322,126	1,879,927	*603	*559	170,742	30,592	372,981	2,048,736	360,018	1,908,852
$12,000 under $14,000	3,030,075	39,411,081	2,724,712	33,366,176	1,568,070	1,870,322	—	—	225,975	46,244	328,177	1,911,106	317,825	1,806,433
$14,000 under $16,000	3,154,980	47,351,850	2,913,545	41,720,820	1,668,290	1,707,191	*30	*18	316,697	59,655	274,262	1,796,523	256,439	1,603,262
$16,000 under $18,000	3,290,400	55,978,937	3,080,137	50,044,918	1,882,350	1,814,613	*2,312	*8,355	479,623	100,653	262,680	1,619,956	248,643	1,489,537
$18,000 under $20,000	3,275,666	62,238,619	3,100,404	56,279,416	1,990,033	1,888,325	*176	*162	584,303	114,508	234,413	1,464,378	214,824	1,355,881
$20,000 under $25,000	7,223,411	161,656,254	6,925,249	147,776,409	4,979,091	4,286,867	*310	*357	1,715,064	381,530	456,927	2,920,577	440,141	2,746,838
$25,000 under $30,000	4,895,167	133,513,218	4,663,726	120,033,635	3,846,945	3,843,080	*2,130	*514	1,367,228	311,347	311,116	2,317,649	299,440	2,208,378
$30,000 under $50,000	6,117,176	223,641,677	5,700,763	188,569,321	5,315,953	8,412,327	2,545	24,683	1,824,221	562,520	438,794	3,839,274	425,691	3,600,843
$50,000 under $100,000	1,346,853	88,049,930	1,146,497	58,081,818	1,276,272	4,890,585	971	3,612	343,396	226,993	108,271	1,133,553	104,229	1,055,571
$100,000 under $200,000	260,728	34,254,617	216,793	19,780,041	252,065	2,016,074	121	622	59,324	81,391	19,574	236,461	19,150	217,627
$200,000 under $500,000	53,192	14,807,377	44,314	6,908,999	52,041	916,165	64	2,069	11,426	31,929	4,936	78,154	4,804	71,641
$500,000 under $1,000,000	5,560	3,690,712	4,698	1,180,738	5,466	232,383	**16	**867	1,261	8,015	622	12,991	611	11,735
$1,000,000 or more	1,632	3,163,523	1,398	575,518	1,606	186,783	**	**	380	4,609	208	5,375	200	4,325
Taxable returns, total	**38,587,496**	**918,254,754**	**35,540,678**	**766,751,277**	**25,740,626**	**36,394,161**	**9,241**	**41,767**	**7,128,036**	**1,953,493**	**3,522,983**	**22,240,313**	**3,367,980**	**20,791,339**
Under $2,000	14,399	−527,432	5,268	174,818	10,520	115,670	—	—	1,195	1,651	120	905	120	891
$2,000 under $4,000	2,273	7,979	1,151	15,453	2,131	5,591	—	—	*35	*96	*31	*222	*31	*221
$4,000 under $6,000	222,468	1,246,800	184,459	966,320	85,612	114,203	—	—	*357	*86	29,624	114,470	29,596	112,217
$6,000 under $8,000	1,278,156	9,212,442	1,017,769	6,703,563	723,207	1,064,489	—	—	29,408	4,178	266,775	976,348	258,427	930,737
$8,000 under $10,000	2,164,300	19,473,847	1,765,696	14,726,858	1,117,845	1,783,699	—	—	77,822	18,009	441,354	1,927,493	415,654	1,812,300
$10,000 under $12,000	2,619,048	28,866,223	2,285,483	23,570,445	1,210,594	1,693,504	*566	*509	141,301	23,935	357,624	1,942,878	344,669	1,819,259
$12,000 under $14,000	2,944,697	38,309,093	2,669,935	32,717,578	1,513,482	1,761,781	—	—	215,234	42,072	323,701	1,901,256	313,349	1,796,981
$14,000 under $16,000	3,091,031	46,407,332	2,867,726	41,204,199	1,630,627	1,613,065	*30	*18	309,675	57,746	271,123	1,780,331	253,300	1,587,818
$16,000 under $18,000	3,241,183	55,155,260	3,045,526	49,583,134	1,853,843	1,770,264	*2,312	*8,355	469,650	96,748	262,344	1,617,208	248,307	1,486,789
$18,000 under $20,000	3,239,117	61,548,398	3,077,676	55,951,392	1,959,276	1,835,599	*176	*162	580,067	112,113	232,253	1,445,931	212,664	1,337,610
$20,000 under $25,000	7,169,364	160,460,052	6,888,220	147,211,923	4,945,330	4,241,877	*310	*357	1,709,703	377,891	456,153	2,916,631	439,367	2,743,109
$25,000 under $30,000	4,864,369	132,680,883	4,646,306	119,717,451	3,821,218	3,813,167	*2,130	*514	1,362,383	309,719	310,144	2,316,247	298,468	2,207,047
$30,000 under $50,000	6,080,682	222,272,314	5,679,745	188,081,352	5,288,526	8,371,313	2,545	24,683	1,817,071	557,512	438,520	3,836,187	425,417	3,597,756
$50,000 under $100,000	1,336,373	87,378,587	1,139,271	57,749,358	1,268,029	4,863,903	971	3,612	341,807	225,948	107,918	1,132,229	103,887	1,054,280
$100,000 under $200,000	259,734	34,126,267	216,102	19,723,485	251,339	2,011,789	121	622	59,274	81,289	19,535	235,497	19,111	216,663
$200,000 under $500,000	53,119	14,789,104	44,257	6,901,325	51,981	915,383	64	2,069	11,415	31,877	4,934	78,114	4,802	71,603
$500,000 or more	7,183	6,847,606	6,088	1,752,624	7,066	418,863	16	867	1,639	12,620	830	18,366	811	16,060
Total nontaxable returns	**5,895,852**	**28,882,222**	**4,055,857**	**23,365,642**	**2,711,811**	**3,768,443**	***58**	***135**	**254,608**	**82,027**	**930,120**	**3,316,408**	**870,182**	**2,717,430**
All returns, summary:														
Under $5,000	2,929,584	2,096,657	1,921,957	7,188,641	1,269,676	1,511,742	*21	*85	60,881	21,784	401,620	1,376,848	356,068	955,869
$5,000 under $10,000	6,050,137	45,916,076	4,691,528	33,246,442	3,022,453	4,706,220	—	—	222,123	53,752	1,238,522	4,795,140	1,190,079	4,471,978
$10,000 under $15,000	7,443,907	93,492,436	6,619,703	78,642,332	3,682,688	4,648,269	*603	*559	532,242	97,683	851,469	4,889,798	815,579	4,514,332
$15,000 under $20,000	8,156,001	142,854,499	7,659,909	128,133,025	4,748,181	4,512,110	*2,518	*8,534	1,245,098	253,969	621,044	3,950,900	582,170	3,649,633
$20,000 or more	19,903,719	662,777,308	18,703,438	542,906,478	15,729,439	24,784,263	6,157	32,723	5,322,300	1,608,334	1,340,448	10,544,034	1,294,266	9,916,958

Footnotes at end of table.

Table 1.5—Joint Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Pensions and annuities—Continued									Domestic and foreign dividends received					
	Fully taxable				Partially taxable			Nontaxable		Total		Exclusion		Dividends in adjusted gross income	
	Total		Reported on Form 1040												
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount received	Taxable portion	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All returns, total	**3,942,560**	**21,956,866**	**3,536,748**	**19,690,788**	**445,864**	**2,422,883**	**1,551,903**	**272,400**	**1,176,972**	**8,922,994**	**20,827,289**	**8,505,034**	**1,098,799**	**5,821,230**	**19,728,491**
Under $2,000	57,073	168,465	49,569	141,567	13,600	59,851	20,323	16,152	116,979	118,591	202,594	112,137	12,871	68,051	189,723
$2,000 under $4,000	140,257	342,243	115,698	275,522	21,181	146,861	32,688	21,010	68,769	121,912	83,816	109,762	14,262	79,838	69,554
$4,000 under $6,000	382,395	1,099,720	349,367	1,016,849	26,086	105,647	46,864	31,221	115,215	205,273	154,984	188,304	23,958	146,217	131,026
$6,000 under $8,000	444,545	1,605,175	395,640	1,441,604	43,340	188,289	142,256	19,379	59,572	306,624	306,509	282,107	40,233	218,737	266,277
$8,000 under $10,000	430,264	1,897,577	381,579	1,727,780	33,277	85,910	72,536	33,111	111,716	319,087	295,266	306,188	38,001	221,494	257,265
$10,000 under $12,000	331,751	1,756,298	307,490	1,667,857	41,016	224,128	152,553	18,236	68,310	333,052	347,777	318,510	41,145	216,809	306,632
$12,000 under $14,000	301,557	1,720,462	269,652	1,485,849	28,816	148,924	85,970	13,985	41,719	294,749	331,965	275,922	34,674	189,185	297,292
$14,000 under $16,000	235,960	1,480,350	214,273	1,298,875	35,776	224,332	122,912	21,035	91,841	329,650	340,023	309,208	37,738	201,590	302,285
$16,000 under $18,000	232,783	1,405,746	215,447	1,319,655	22,280	127,344	83,791	16,377	86,866	375,799	340,082	355,530	41,932	224,638	298,150
$18,000 under $20,000	200,063	1,226,006	175,293	1,059,315	25,770	166,836	129,876	21,891	71,536	469,846	395,791	426,918	48,050	275,079	347,741
$20,000 under $25,000	409,556	2,605,835	373,063	2,323,895	47,788	202,244	141,003	24,118	112,499	1,282,567	1,084,214	1,209,976	129,727	673,359	954,487
$25,000 under $30,000	275,241	2,042,641	244,642	1,807,210	29,935	215,433	165,737	12,300	59,575	1,224,974	1,262,260	1,182,505	147,261	724,585	1,114,999
$30,000 under $50,000	390,477	3,369,503	350,205	3,034,842	51,968	338,051	231,340	17,742	131,720	2,406,113	3,883,085	2,315,951	314,408	1,626,123	3,568,676
$50,000 under $100,000	90,512	959,970	78,746	863,090	19,188	139,905	95,601	5,228	33,678	874,677	4,342,319	857,130	132,327	716,534	4,209,991
$100,000 under $200,000	15,487	196,940	12,378	160,466	4,607	35,160	20,687	445	4,360	206,582	3,209,038	202,373	33,141	186,134	3,175,897
$200,000 under $500,000	3,980	65,668	3,192	54,982	1,045	10,817	5,974	147	1,670	46,810	2,436,688	45,948	7,901	44,346	2,428,787
$500,000 under $1,000,000	500	10,279	391	8,253	139	2,546	1,457	14	167	5,171	916,578	5,069	901	5,031	915,678
$1,000,000 or more	159	3,989	123	3,179	52	607	336	9	779	1,517	894,298	1,496	269	1,480	894,029
Taxable returns, total	**3,142,637**	**19,484,017**	**2,826,216**	**17,473,896**	**350,005**	**1,940,484**	**1,307,322**	**190,938**	**815,812**	**8,205,349**	**20,108,397**	**7,834,617**	**1,015,837**	**5,348,677**	**19,092,561**
Under $2,000	**129	**1,087	**125	**1,070	**22	**40	**24	—	—	4,792	48,437	4,755	511	3,007	47,926
$2,000 under $4,000	**	**	**	**	**	**	**	—	—	556	2,656	556	100	510	2,556
$4,000 under $6,000	29,596	112,217	28,567	102,839	—	—	—	*3,436	*2,253	22,849	9,794	18,865	2,671	16,194	7,123
$6,000 under $8,000	248,059	898,514	221,689	818,950	17,659	55,765	32,223	*12,803	*22,069	161,062	156,693	148,880	20,354	110,312	136,339
$8,000 under $10,000	399,832	1,764,677	352,922	1,596,818	29,559	60,414	47,623	25,750	102,402	269,566	242,394	257,066	33,536	190,673	208,858
$10,000 under $12,000	316,762	1,669,102	292,501	1,580,660	40,656	221,064	150,157	15,669	52,711	307,174	316,799	292,800	38,000	199,335	278,798
$12,000 under $14,000	299,611	1,711,344	267,706	1,476,731	26,286	148,193	85,637	13,985	41,719	274,031	320,810	255,676	32,831	180,254	287,979
$14,000 under $16,000	234,475	1,469,325	213,144	1,289,981	33,717	219,165	118,493	21,035	91,841	322,887	328,094	302,614	37,170	198,861	290,924
$16,000 under $18,000	232,447	1,402,998	215,111	1,316,907	22,280	127,344	83,791	16,377	86,866	367,580	320,304	347,604	40,620	218,041	279,684
$18,000 under $20,000	197,903	1,210,261	173,133	1,043,570	25,419	164,135	127,350	21,891	71,536	463,338	390,364	420,824	47,607	272,041	342,757
$20,000 under $25,000	409,080	2,602,206	372,616	2,320,432	47,490	201,926	140,902	24,118	112,499	1,270,904	1,068,489	1,198,730	128,516	667,283	939,973
$25,000 under $30,000	274,276	2,041,310	244,307	1,806,433	29,928	215,362	165,736	12,300	59,575	1,215,621	1,256,854	1,173,403	146,573	720,434	1,110,281
$30,000 under $50,000	390,203	3,366,416	349,939	3,031,822	51,968	338,051	231,340	17,742	131,720	2,394,911	3,874,746	2,305,110	313,397	1,621,949	3,561,349
$50,000 under $100,000	90,179	958,683	78,413	861,802	19,179	139,901	95,597	5,217	33,645	870,483	4,320,806	853,288	131,802	713,182	4,189,005
$100,000 under $200,000	15,448	195,976	12,339	159,502	4,607	35,160	20,687	445	4,360	206,150	3,204,882	201,983	33,085	185,788	3,171,797
$200,000 under $500,000	3,978	65,634	3,190	54,948	1,044	10,811	5,970	147	1,670	46,760	2,435,479	45,900	7,894	44,305	2,427,585
$500,000 or more	659	14,268	514	11,432	191	3,153	1,793	23	946	6,685	1,810,797	6,563	1,170	6,508	1,809,627
Total nontaxable returns	**799,923**	**2,472,849**	**710,532**	**2,216,892**	**95,859**	**482,399**	**244,581**	**81,462**	**361,160**	**717,645**	**718,892**	**670,417**	**82,962**	**472,553**	**635,930**
All returns, summary:															
Under $5,000	315,373	878,208	278,967	771,311	49,766	263,261	77,661	54,505	235,380	317,233	332,738	292,474	35,399	199,652	297,339
$5,000 under $10,000	1,139,161	4,234,971	1,012,886	3,832,011	87,718	323,296	237,006	66,368	236,872	754,254	710,432	706,024	93,926	534,685	616,507
$10,000 under $15,000	760,361	4,171,145	693,197	3,772,256	93,200	524,192	343,187	47,652	194,461	789,383	862,852	748,509	96,302	512,373	766,550
$15,000 under $20,000	541,753	3,417,717	488,958	3,059,294	60,458	367,372	231,916	43,872	165,811	1,013,713	892,788	937,579	107,237	594,928	785,551
$20,000 or more	1,185,912	9,254,824	1,062,740	8,255,915	154,722	944,762	662,133	60,003	344,448	6,048,411	18,028,480	5,820,448	765,935	3,979,592	17,262,545

Footnotes at end of table.

Table 1.5—Joint Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Rent				Royalty				Sales of capital assets					
	Net income		Net loss		Net income		Net loss		Capital gain distributions reported on Form 1040		Sales of capital assets reported on Schedule D			
											Returns with short-term capital gains or losses			
											Pre-1970 short-term capital loss carryover		Post-1969 short-term capital loss carryover	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
All returns, total	**2,734,749**	**8,230,236**	**2,453,998**	**6,296,605**	**427,052**	**1,962,826**	**25,273**	**158,162**	**586,125**	**113,880**	**5,776**	**134,582**	**216,886**	**2,592,069**
Under $2,000	74,730	203,949	76,089	540,957	10,717	96,252	265	10,984	8,303	1,151	193	3,225	5,787	219,829
$2,000 under $4,000	92,588	116,906	25,586	41,584	9,619	39,267	*9	*4	8,960	3,918	—	—	*1,109	*4,179
$4,000 under $6,000	146,392	243,066	70,082	159,068	16,005	16,014	**10	**30	9,527	1,238	*471	*6,363	4,896	37,408
$6,000 under $8,000	156,578	223,192	65,560	110,366	11,964	14,154	—	—	28,543	5,166	—	—	447	2,239
$8,000 under $10,000	169,556	308,983	88,517	156,753	23,418	10,351	—	—	15,793	3,398	—	—	2,721	15,547
$10,000 under $12,000	154,227	303,202	104,764	181,288	16,352	26,352	**	**	25,558	5,116	—	—	4,943	22,823
$12,000 under $14,000	145,603	294,604	105,893	179,194	21,390	49,933	*216	*326	33,588	12,110	*353	*1,828	6,663	28,894
$14,000 under $16,000	142,231	227,178	150,082	354,351	14,543	10,203	*4,016	*1,110	28,224	4,883	*13	*43	4,551	38,290
$16,000 under $18,000	139,037	293,489	154,788	259,441	26,384	73,100	*1,771	*20,085	33,186	6,888	*263	*2,869	10,870	35,122
$18,000 under $20,000	169,562	342,659	164,664	329,197	18,182	56,185	*307	*328	39,719	3,912	—	—	11,252	56,873
$20,000 under $25,000	336,334	634,977	398,472	707,745	43,696	75,154	2,224	11,751	87,543	13,419	*476	*19,658	12,774	67,362
$25,000 under $30,000	266,857	735,129	274,483	573,448	36,447	121,267	1,943	9,272	80,828	8,832	*977	*7,339	23,125	211,713
$30,000 under $50,000	456,850	1,650,689	522,696	1,379,069	98,545	402,360	4,765	16,113	135,842	27,361	*951	*37,118	64,601	717,668
$50,000 under $100,000	207,733	1,474,550	197,058	861,760	53,993	352,195	6,369	40,358	43,019	12,850	1,585	47,255	44,162	625,171
$100,000 under $200,000	60,061	778,591	44,119	292,210	18,215	267,107	2,361	28,155	6,678	1,938	403	4,240	14,548	286,201
$200,000 under $500,000	14,330	316,224	9,645	127,652	6,294	191,182	825	11,950	775	1,243	82	4,606	3,864	123,877
$500,000 under $1,000,000	1,613	58,682	1,146	27,412	959	83,606	154	5,643	31	33	**9	**38	432	26,768
$1,000,000 or more	467	24,166	354	15,112	329	78,143	38	2,052	8	423	**	**	141	72,106
Taxable returns, total	**2,258,341**	**7,299,251**	**2,178,716**	**5,271,810**	**370,394**	**1,788,274**	**24,433**	**150,257**	**540,364**	**104,689**	**5,086**	**124,535**	**197,433**	**2,267,324**
Under $2,000	2,219	14,405	4,120	92,115	1,076	7,292	135	5,920	*6	*12	**	**	239	7,984
$2,000 under $4,000	*32	*123	*802	*2,768	*435	*117	**10	**4	*712	*301	—	—	**20	**528
$4,000 under $6,000	8,191	10,390	*6,073	*1,861	*489	*158	—	—	—	—	—	—	**	**
$6,000 under $8,000	76,468	83,508	28,997	49,645	5,825	9,792	—	—	13,624	3,756	—	—	*17	*467
$8,000 under $10,000	134,639	216,450	69,157	105,444	17,583	9,114	—	—	15,462	3,390	—	—	2,102	13,894
$10,000 under $12,000	133,446	273,195	90,767	136,673	16,088	25,888	**	**	23,565	3,412	—	—	4,121	17,063
$12,000 under $14,000	138,158	272,001	94,430	136,751	19,078	45,308	—	—	33,102	12,100	**327	**1,369	4,668	16,622
$14,000 under $16,000	135,476	212,580	143,776	306,348	14,529	10,160	*3,852	*1,035	28,188	4,874	*13	*43	3,725	33,857
$16,000 under $18,000	132,068	258,263	148,244	225,798	21,818	68,652	*1,771	*20,085	33,173	6,887	*263	*2,869	10,527	32,857
$18,000 under $20,000	165,611	339,478	160,488	312,404	18,182	56,185	*121	*80	39,542	3,910	—	—	11,203	56,563
$20,000 under $25,000	331,784	623,742	393,782	678,589	42,778	70,828	2,178	9,793	86,196	13,386	*476	*19,658	12,146	58,508
$25,000 under $30,000	263,978	718,177	268,192	549,376	35,057	115,932	1,905	9,271	80,756	8,826	*977	*7,339	21,809	200,894
$30,000 under $50,000	453,637	1,639,739	520,002	1,369,178	98,078	401,381	4,728	16,031	135,665	27,355	*951	*37,118	64,040	711,381
$50,000 under $100,000	206,244	1,460,472	194,875	844,949	53,589	347,469	6,355	40,237	42,884	12,844	1,585	47,255	43,885	608,474
$100,000 under $200,000	59,998	778,170	43,891	290,645	18,213	267,105	2,361	28,155	6,676	1,937	403	4,240	14,500	285,549
$200,000 under $500,000	14,315	315,830	9,621	126,754	6,289	191,173	825	11,950	774	1,243	82	4,606	3,858	123,810
$500,000 or more	2,077	82,730	1,499	42,510	1,287	161,720	192	7,695	39	456	9	38	573	98,874
Total nontaxable returns	**476,408**	**930,985**	**275,282**	**1,024,796**	**56,658**	**174,552**	**840**	**7,905**	**45,761**	**9,190**	**690**	**10,047**	**19,453**	**324,745**
All returns, summary:														
Under $5,000	243,657	453,648	122,348	637,684	26,662	144,857	283	11,017	19,776	5,342	193	3,225	11,033	254,841
$5,000 under $10,000	396,187	642,447	203,486	371,043	45,061	31,180	—	—	51,350	9,529	*471	*6,363	3,927	24,359
$10,000 under $15,000	374,649	715,630	281,801	540,717	46,173	81,600	*1,839	*616	79,692	21,616	*353	*1,828	15,146	69,393
$15,000 under $20,000	376,011	745,502	398,390	762,754	50,678	134,173	*4,472	*21,234	80,583	11,293	*276	*2,912	23,133	112,609
$20,000 or more	1,344,245	5,673,009	1,447,973	3,984,407	258,478	1,571,015	18,679	125,294	354,724	66,099	4,483	120,255	163,647	2,130,867

Footnotes at end of table.

Table 1.5—Joint Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Sales of capital assets—Continued													
	Sales of capital assets reported on Schedule D—Continued													
	Returns with short-term capital gains or losses—Continued				Returns with long-term capital gains or losses									
	Net short-term gain after carryover		Net short-term loss after carryover		Pre-1970 long-term capital loss carryover		Post-1969 long-term capital loss carryover		Net long-term gain after carryover		Net long-term loss after carryover		Net long-term capital gain in excess of net short-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
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
All returns, total	**759,244**	**2,331,379**	**830,824**	**5,598,410**	**29,731**	**541,365**	**467,888**	**7,267,165**	**4,050,783**	**40,308,675**	**1,216,196**	**9,549,039**	**3,950,424**	**38,571,386**
Under $2,000	13,529	155,384	12,207	414,988	108	7,560	16,776	494,008	118,805	1,847,597	23,844	534,225	117,548	1,709,630
$2,000 under $4,000	1,919	1,010	6,709	188,723	*593	*3,924	11,533	370,151	85,488	305,542	23,868	405,161	84,935	297,056
$4,000 under $6,000	17,780	14,351	9,026	49,336	*1,274	*39,140	12,216	203,521	122,877	503,286	22,569	234,729	122,351	498,542
$6,000 under $8,000	11,724	9,390	17,931	35,816	—	—	16,552	139,220	168,673	630,003	47,277	231,470	167,315	615,226
$8,000 under $10,000	10,573	32,292	16,791	43,968	*1,226	*54,249	10,097	108,228	164,584	695,951	38,694	188,488	164,251	694,721
$10,000 under $12,000	20,688	55,694	19,934	84,579	*91	*3,034	15,226	108,755	202,999	898,295	33,201	201,452	200,115	864,209
$12,000 under $14,000	19,967	55,193	27,988	90,549	*2,590	*61,554	14,033	272,761	199,789	810,460	35,157	383,118	193,665	773,699
$14,000 under $16,000	28,958	87,232	27,424	95,107	*1,677	*30,713	17,900	108,028	180,161	910,104	58,690	222,183	177,938	891,966
$16,000 under $18,000	22,224	32,814	28,922	114,707	*2,106	*86,376	19,277	125,609	186,376	979,601	48,002	286,051	183,095	946,583
$18,000 under $20,000	28,201	30,949	32,673	169,344	*29	*1,058	18,181	102,304	181,928	1,025,802	53,739	208,298	177,715	1,008,972
$20,000 under $25,000	96,968	152,863	75,676	205,160	*5,696	*18,494	36,913	687,572	512,107	2,725,045	124,730	920,804	505,224	2,651,253
$25,000 under $30,000	91,292	140,071	94,342	401,219	*2,517	*44,331	42,621	356,555	435,483	2,708,884	148,127	709,248	427,768	2,617,345
$30,000 under $50,000	225,905	490,541	249,396	1,244,745	7,066	121,203	117,005	1,799,556	889,166	7,630,073	334,347	2,297,907	856,672	7,437,866
$50,000 under $100,000	123,903	550,252	148,313	1,242,397	3,426	37,203	82,958	1,284,017	441,308	7,049,027	170,141	1,591,845	419,770	6,632,284
$100,000 under $200,000	34,918	295,032	47,688	622,245	1,025	26,357	28,377	607,739	123,919	4,724,622	43,774	653,003	117,138	4,454,260
$200,000 under $500,000	9,097	151,314	13,440	384,019	269	4,253	7,109	303,199	31,912	3,597,522	8,950	307,025	29,992	3,353,659
$500,000 under $1,000,000	1,224	50,570	1,756	94,294	28	1,162	873	77,626	3,963	1,481,986	873	69,049	3,752	1,419,247
$1,000,000 or more	374	26,427	608	117,216	10	754	241	118,317	1,245	1,784,876	213	104,980	1,180	1,704,868
Taxable returns, total	**700,061**	**2,122,837**	**764,675**	**4,666,100**	**26,232**	**430,400**	**404,264**	**5,962,631**	**3,459,140**	**37,499,685**	**1,088,512**	**7,992,088**	**3,369,326**	**35,958,935**
Under $2,000	902	27,671	932	62,300	**	**	337	8,685	12,504	924,745	179	13,045	12,469	868,592
$2,000 under $4,000	*382	*199	*147	*2,239	—	—	*20	*42	1,339	50,248	*92	*929	1,320	49,205
$4,000 under $6,000	*740	*1,061	*65	*300	**10	**62	*18	*81	13,135	218,582	*630	*1,073	13,135	218,474
$6,000 under $8,000	*2,268	*322	7,724	6,140	—	—	*8,981	*99,636	67,047	288,023	24,976	135,098	67,047	287,527
$8,000 under $10,000	9,445	22,334	8,935	23,315	—	—	7,588	96,175	125,349	555,572	24,449	118,104	125,349	555,158
$10,000 under $12,000	16,967	46,685	16,123	53,998	*54	*676	8,750	83,095	164,174	689,612	27,748	178,095	161,411	656,564
$12,000 under $14,000	18,538	52,757	23,324	37,305	*2,590	*61,554	12,440	179,067	172,969	686,665	32,932	287,911	169,339	676,335
$14,000 under $16,000	28,382	85,441	25,748	83,757	*1,677	*30,713	16,473	88,415	166,784	841,078	56,391	190,399	164,640	822,967
$16,000 under $18,000	20,206	27,727	26,627	45,629	*2,106	*86,376	18,874	121,906	169,149	880,415	44,315	278,720	167,640	873,932
$18,000 under $20,000	27,391	30,123	32,047	167,355	*29	*1,058	17,442	99,466	167,413	924,548	52,687	205,393	163,227	909,000
$20,000 under $25,000	93,380	145,716	72,403	181,157	*5,696	*18,494	36,244	681,998	496,937	2,633,473	123,790	914,732	490,642	2,569,356
$25,000 under $30,000	88,915	137,219	91,716	384,969	*2,517	*44,331	41,850	330,979	426,323	2,672,231	145,714	676,921	419,737	2,586,439
$30,000 under $50,000	223,531	479,631	248,126	1,233,110	6,800	117,706	116,138	1,792,145	876,735	7,542,934	332,061	2,285,421	844,357	7,353,078
$50,000 under $100,000	123,456	543,506	147,371	1,168,639	3,424	37,191	82,550	1,276,149	438,423	7,006,728	168,873	1,575,093	417,129	6,603,537
$100,000 under $200,000	34,872	294,383	47,601	621,539	1,023	26,089	28,351	606,334	123,757	4,723,065	43,659	651,301	116,976	4,452,704
$200,000 under $500,000	9,088	151,065	13,423	382,837	268	4,233	7,094	302,513	31,897	3,594,968	8,930	305,824	29,979	3,352,016
$500,000 or more	1,598	76,997	2,363	211,510	38	1,916	1,114	195,943	5,205	3,266,798	1,086	174,029	4,929	3,124,051
Total nontaxable returns	**59,183**	**208,542**	**66,149**	**932,310**	**3,499**	**110,965**	**63,624**	**1,304,534**	**591,643**	**2,808,990**	**127,684**	**1,556,951**	**581,098**	**2,612,451**
All returns, summary:														
Under $5,000	19,997	159,393	24,290	639,814	710	11,545	33,192	907,291	248,913	2,290,424	60,197	997,289	246,610	2,140,398
$5,000 under $10,000	35,528	53,035	38,374	93,016	*2,491	*93,328	33,982	407,837	411,514	1,691,954	96,055	596,784	409,790	1,674,777
$10,000 under $15,000	52,301	136,195	63,100	230,253	*4,358	*95,301	40,308	442,805	484,606	2,114,889	103,700	742,011	473,773	2,042,758
$15,000 under $20,000	67,737	125,686	73,841	324,033	*2,135	*87,434	44,309	274,651	466,647	2,509,372	125,089	559,092	458,755	2,442,671
$20,000 or more	583,681	1,857,070	631,219	4,311,294	20,037	253,758	316,097	5,234,580	2,439,103	31,702,036	831,155	6,653,862	2,361,496	30,270,782

Footnotes at end of table.

Table 1.5—Joint Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Sales of capital assets—Continued				Sales of property *other* than capital assets				Business and profession				Farm			
	Net capital gain		Net capital loss		Net gain		Net loss		Net profit		Net loss		Net profit		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
All returns, total	**4,795,028**	**20,811,322**	**1,485,929**	**2,138,849**	**614,747**	**1,917,692**	**281,402**	**772,954**	**4,913,571**	**53,182,438**	**1,624,663**	**6,396,806**	**1,069,156**	**9,985,587**	**1,192,751**	**6,593,708**
Under $2,000	123,586	929,467	9,301	20,703	36,146	189,667	32,276	226,865	128,416	420,552	157,004	1,888,746	46,149	198,095	145,400	2,076,630
$2,000 under $4,000	93,945	150,591	24,822	26,526	11,956	16,822	6,299	12,056	194,009	420,504	52,232	184,580	46,930	112,932	56,219	209,817
$4,000 under $6,000	142,146	254,388	26,617	56,774	14,848	25,406	10,606	17,466	248,161	775,428	65,226	209,168	74,562	202,949	45,545	246,397
$6,000 under $8,000	199,940	311,385	53,159	85,292	34,855	46,533	10,812	13,101	305,512	1,386,078	63,830	181,492	77,555	277,176	59,038	231,631
$8,000 under $10,000	181,156	371,338	40,529	43,677	18,691	27,830	10,444	33,331	304,473	1,524,645	90,542	284,566	73,317	304,194	71,054	254,816
$10,000 under $12,000	232,316	466,274	42,173	48,675	34,680	54,918	16,964	30,072	314,202	1,836,751	93,883	250,026	78,610	389,716	73,266	296,401
$12,000 under $14,000	231,826	406,197	46,427	75,981	32,021	78,183	14,985	11,425	323,659	1,912,949	99,436	217,879	74,252	469,695	80,123	312,909
$14,000 under $16,000	218,661	522,927	75,992	99,006	33,362	56,332	15,316	10,832	322,458	2,093,553	106,367	251,721	74,109	501,859	99,735	280,274
$16,000 under $18,000	225,156	495,299	60,526	90,523	29,111	62,238	13,531	17,128	309,012	2,201,009	118,382	241,532	51,413	405,137	86,584	267,675
$18,000 under $20,000	234,690	509,489	70,744	105,154	37,906	68,032	17,660	15,638	298,042	2,091,436	103,074	204,965	55,834	425,242	61,720	209,334
$20,000 under $25,000	631,614	1,444,375	156,474	179,224	80,865	208,178	34,202	41,539	632,458	5,063,347	238,006	504,555	129,212	1,285,864	156,707	458,226
$25,000 under $30,000	538,479	1,399,802	179,207	222,328	55,276	182,951	27,936	31,699	437,140	4,519,326	148,336	320,217	94,292	1,141,121	89,624	367,933
$30,000 under $50,000	1,079,604	4,052,089	422,417	580,911	115,725	354,204	35,928	107,972	735,678	12,777,913	206,102	578,003	138,110	2,466,747	109,404	519,786
$50,000 under $100,000	494,709	3,697,489	210,616	366,330	57,559	302,591	23,460	95,587	298,194	11,182,842	61,076	493,935	44,517	1,352,120	41,201	422,219
$100,000 under $200,000	130,090	2,410,204	54,147	108,296	16,271	121,245	7,844	55,243	51,290	3,342,075	15,930	301,813	8,065	308,391	12,618	215,327
$200,000 under $500,000	31,982	1,774,677	11,393	25,968	4,547	70,376	2,633	37,363	9,461	1,086,867	4,288	174,857	1,941	118,311	3,749	150,174
$500,000 under $1,000,000	3,909	743,601	1,091	2,710	671	18,070	383	8,362	1,074	262,220	717	73,195	221	12,733	565	41,128
$1,000,000 or more	1,219	871,726	294	771	257	34,117	123	7,276	332	284,942	232	35,553	67	13,306	199	33,033
Taxable returns, total	**4,146,352**	**19,399,085**	**1,363,070**	**1,940,780**	**450,389**	**1,463,940**	**192,735**	**468,855**	**3,920,843**	**47,723,633**	**1,255,391**	**3,842,811**	**714,387**	**7,599,658**	**837,958**	**3,587,013**
Under $2,000	12,488	446,836	*20	*35	1,972	32,931	311	12,420	1,189	39,027	3,985	208,064	2,001	32,092	4,890	234,066
$2,000 under $4,000	2,032	24,404	*111	*333	*334	*2,582	*352	*2,046	*957	*5,466	1,212	11,547	*67	*482	*41	*1,095
$4,000 under $6,000	13,135	105,276	*693	*700	*492	*5,059	*388	*5,599	21,981	53,481	6,252	29,464	*2,601	*1,701	8,706	86,036
$6,000 under $8,000	80,720	145,647	28,107	41,193	7,871	9,879	*5,762	*5,773	129,678	564,971	26,070	64,468	30,458	94,098	13,337	42,435
$8,000 under $10,000	141,391	294,410	29,436	32,877	5,326	11,979	5,390	16,534	230,264	1,074,888	69,163	175,461	50,346	152,884	45,984	94,930
$10,000 under $12,000	191,560	358,262	35,820	42,259	22,782	24,808	6,516	8,075	257,874	1,429,726	77,828	176,939	48,646	209,296	57,221	180,184
$12,000 under $14,000	206,368	357,907	41,712	63,430	21,836	58,838	11,609	9,568	293,228	1,633,213	92,554	186,399	55,419	294,583	68,528	222,841
$14,000 under $16,000	205,319	488,567	72,556	92,185	25,012	43,842	11,442	8,056	298,568	1,853,352	98,975	219,114	56,569	310,527	91,077	219,657
$16,000 under $18,000	207,813	454,551	57,026	89,832	24,822	51,931	11,459	15,432	291,300	1,981,727	115,590	217,820	39,425	278,341	81,984	234,587
$18,000 under $20,000	219,243	461,470	69,956	104,682	31,442	52,975	16,344	13,215	286,693	1,949,106	99,071	189,702	46,171	330,363	60,661	194,610
$20,000 under $25,000	613,344	1,399,019	154,581	175,018	71,079	151,655	30,367	38,110	610,911	4,734,085	232,248	444,767	113,022	994,866	152,083	396,272
$25,000 under $30,000	528,771	1,382,531	176,543	218,857	49,747	170,469	24,924	30,113	422,712	4,220,869	147,106	310,280	87,636	986,391	87,880	339,634
$30,000 under $50,000	1,065,471	4,000,408	420,580	577,944	109,886	324,139	34,119	105,061	719,913	12,295,524	204,178	552,851	128,857	2,189,800	107,728	498,760
$50,000 under $100,000	491,723	3,681,975	209,155	363,971	56,133	282,314	22,802	90,728	293,925	10,970,567	60,065	471,793	42,902	1,272,364	40,726	403,829
$100,000 under $200,000	129,883	2,408,813	54,016	108,068	16,188	118,115	7,815	55,177	50,810	3,290,337	15,865	300,756	8,040	307,729	12,607	214,533
$200,000 under $500,000	31,966	1,773,709	11,373	25,915	4,540	70,250	2,629	37,310	9,435	1,080,626	4,282	174,660	1,939	118,102	3,742	149,473
$500,000 or more	5,125	1,615,299	1,385	3,481	927	52,174	506	15,638	1,405	546,669	947	108,726	288	26,039	763	74,071
Total nontaxable returns	**648,676**	**1,412,237**	**122,859**	**198,069**	**164,358**	**453,752**	**88,667**	**304,099**	**992,728**	**5,458,805**	**369,272**	**2,553,995**	**354,769**	**2,385,929**	**354,793**	**3,006,695**
All returns, summary:																
Under $5,000	267,015	1,144,144	50,306	80,204	54,725	210,897	44,301	250,147	437,757	1,209,843	237,775	2,152,673	129,749	404,384	220,294	2,362,096
$5,000 under $10,000	473,758	873,026	104,122	152,768	61,771	95,360	26,136	52,672	742,814	3,317,364	191,059	595,880	188,764	690,963	156,962	657,195
$10,000 under $15,000	567,819	1,094,414	133,622	182,606	80,985	152,787	38,276	46,564	799,433	4,796,654	250,752	598,167	190,126	1,105,415	211,923	796,027
$15,000 under $20,000	574,830	1,305,774	162,240	236,732	86,095	166,916	40,180	38,530	767,940	5,339,043	270,390	567,956	144,092	1,086,232	189,505	570,567
$20,000 or more	2,911,606	16,393,964	1,035,639	1,486,539	331,171	1,291,731	132,509	385,040	2,165,627	38,519,533	674,687	2,482,131	416,425	6,698,593	414,067	2,207,824

Footnotes at end of table.

Table 1.5—Joint Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Partnership				Estate or trust				Small Business Corporation				Other income			
	Net profit		Net loss		Net income		Net loss		Net profit		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
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)
All returns, total	**1,368,201**	**21,366,242**	**899,279**	**7,928,363**	**364,863**	**1,616,290**	**40,319**	**163,767**	**320,777**	**4,269,026**	**208,904**	**2,332,956**	**2,278,825**	**3,069,091**	**200,891**	**4,095,228**
Under $2,000	23,100	191,459	49,885	1,627,882	3,757	22,287	1,449	44,294	4,956	97,356	33,806	915,518	33,600	38,407	45,117	3,024,635
$2,000 under $4,000	20,025	57,769	12,358	90,789	*4,286	*4,064	—	—	*174	*3,380	*7,709	*40,073	36,085	33,474	6,689	36,624
$4,000 under $6,000	34,445	149,751	8,810	28,725	*10,179	*7,764	*42	*75	*267	*348	*2,644	*30,032	79,669	59,084	3,962	28,200
$6,000 under $8,000	54,595	211,078	12,152	96,873	8,950	11,980	*811	*287	4,858	16,045	3,189	12,034	72,026	80,204	9,365	52,758
$8,000 under $10,000	28,417	175,054	17,585	91,317	9,414	10,411	*5,043	*7,524	4,779	14,836	11,602	44,820	102,344	82,192	6,094	48,117
$10,000 under $12,000	58,056	292,189	37,643	96,874	8,612	13,251	*25	*111	6,230	2,125	6,581	41,744	116,717	86,791	8,806	36,171
$12,000 under $14,000	56,420	301,654	23,884	64,666	9,805	27,996	*677	*3,479	7,798	25,482	6,839	55,685	151,051	174,217	9,453	23,953
$14,000 under $16,000	45,322	258,322	28,378	59,631	13,729	21,868	*71	*93	13,168	60,544	5,348	40,693	136,517	130,416	11,471	81,755
$16,000 under $18,000	67,341	527,043	27,127	124,211	9,976	29,047	*478	*123	7,760	35,363	9,777	46,752	117,971	102,815	7,847	35,806
$18,000 under $20,000	77,979	630,488	37,501	165,879	17,163	31,205	*369	*121	8,011	26,706	11,409	73,507	121,767	91,238	7,023	23,383
$20,000 under $25,000	152,712	1,142,528	88,505	294,878	42,064	80,150	4,499	9,461	35,420	196,714	21,213	99,389	377,144	340,689	22,598	77,952
$25,000 under $30,000	127,170	1,267,432	88,767	249,838	53,535	153,739	2,975	8,307	34,355	132,007	11,200	64,434	278,846	334,551	11,116	38,617
$30,000 under $50,000	290,568	4,183,710	218,093	1,036,931	84,251	281,266	13,767	27,096	92,667	827,745	33,731	204,425	474,637	731,879	27,811	148,730
$50,000 under $100,000	233,538	6,059,857	169,828	1,598,367	58,917	335,983	6,391	19,559	65,068	1,084,918	28,708	269,151	137,625	448,158	15,879	162,168
$100,000 under $200,000	78,041	3,663,079	60,155	1,229,754	21,621	252,323	2,846	28,153	25,728	819,775	10,952	186,484	33,398	211,192	5,604	128,495
$200,000 under $500,000	18,043	1,665,128	15,903	716,238	7,195	176,114	722	9,352	8,267	571,379	3,360	117,460	8,000	82,805	1,724	94,902
$500,000 under $1,000,000	1,891	360,374	2,047	210,255	1,057	61,426	109	4,366	989	184,296	598	50,302	1,066	22,415	258	21,093
$1,000,000 or more	538	229,325	658	145,255	352	95,417	45	1,367	282	170,005	238	40,451	362	18,564	74	31,871
Taxable returns, total	**1,191,409**	**20,192,346**	**800,487**	**6,300,219**	**332,219**	**1,569,674**	**38,413**	**120,217**	**300,803**	**4,033,906**	**146,614**	**1,283,301**	**2,053,165**	**2,840,615**	**123,134**	**1,256,264**
Under $2,000	867	17,068	5,058	370,759	237	7,807	**42	**4,484	337	19,716	787	82,147	**917	**6,582	3,539	471,595
$2,000 under $4,000	*11	*39	984	29,414	*9	*76	—	—	*44	*196	**31	**244	**	**	*21	*1,024
$4,000 under $6,000	*7,294	*30,698	914	12,136	—	—	**	**	*87	*138	**	**	*9,617	*10,158	*1,257	*10,478
$6,000 under $8,000	13,692	50,520	4,796	54,337	*4,523	*7,631	*665	*100	*118	*526	*918	*902	34,421	36,740	*1,450	*12,795
$8,000 under $10,000	13,451	90,404	14,067	66,595	*4,866	*6,771	*5,008	*5,504	3,961	14,132	6,869	20,079	90,362	67,888	3,480	20,920
$10,000 under $12,000	42,816	195,628	33,279	83,790	7,319	10,276	*5	*82	6,068	1,813	2,356	11,908	106,956	75,741	3,678	14,833
$12,000 under $14,000	51,837	267,304	21,397	48,590	9,284	27,824	*668	*3,402	7,230	23,421	6,367	54,044	142,643	161,090	9,135	15,529
$14,000 under $16,000	41,631	222,558	24,829	39,158	13,729	21,868	*71	*93	12,631	58,413	4,072	30,837	133,806	127,581	10,019	57,841
$16,000 under $18,000	62,437	505,646	24,394	91,142	7,824	27,532	*450	*85	6,904	31,605	7,172	35,019	113,279	99,296	4,674	22,788
$18,000 under $20,000	71,952	571,592	35,658	149,477	17,112	31,161	*369	*121	7,603	22,392	11,409	73,507	120,179	90,453	6,541	19,021
$20,000 under $25,000	146,353	1,063,889	85,558	264,178	41,314	77,285	4,499	9,461	34,997	196,096	20,468	94,930	373,809	335,766	19,095	48,921
$25,000 under $30,000	123,104	1,178,786	87,454	233,436	53,392	153,371	2,972	7,353	30,733	115,514	10,109	46,485	275,545	330,660	10,361	22,718
$30,000 under $50,000	285,760	4,081,041	215,128	1,000,970	83,702	277,596	13,738	26,836	91,260	788,283	32,811	189,234	471,949	721,547	26,996	119,544
$50,000 under $100,000	231,923	6,014,203	168,396	1,560,718	58,760	335,772	6,204	19,459	63,705	1,028,144	28,127	250,340	136,946	444,733	15,266	145,801
$100,000 under $200,000	77,824	3,650,451	59,988	1,225,004	21,547	251,783	2,846	28,153	25,604	810,317	10,926	185,598	33,324	209,991	5,567	124,589
$200,000 under $500,000	18,030	1,663,237	15,883	715,006	7,192	176,079	722	9,352	8,252	569,434	3,356	117,274	7,986	82,543	1,723	94,901
$500,000 or more	2,427	589,282	2,704	355,509	1,409	156,843	154	5,733	1,269	353,766	836	90,753	1,426	39,846	332	52,964
Total nontaxable returns	**176,792**	**1,173,896**	**98,792**	**1,628,145**	**32,644**	**46,616**	**1,906**	**43,550**	**19,974**	**235,120**	**62,290**	**1,049,655**	**225,660**	**228,475**	**77,757**	**2,838,964**
All returns, summary:																
Under $5,000	54,501	293,564	67,186	1,727,632	14,390	33,840	1,450	44,363	5,175	100,850	41,956	957,959	94,362	89,398	54,542	3,083,841
$5,000 under $10,000	106,081	491,548	33,604	207,955	22,196	22,667	*5,895	*7,817	9,859	31,115	16,994	84,519	229,362	203,962	16,685	106,492
$10,000 under $15,000	138,221	769,413	77,832	190,617	28,053	58,512	*742	*3,662	19,004	39,527	17,924	123,763	334,051	333,576	22,605	105,635
$15,000 under $20,000	166,897	1,240,283	76,701	320,645	31,232	64,854	*878	*266	23,963	110,694	22,030	134,617	309,972	251,902	21,995	95,433
$20,000 or more	902,501	18,571,434	643,956	5,481,515	268,992	1,436,418	31,354	107,660	262,776	3,986,840	110,000	1,032,097	1,311,078	2,190,253	85,064	703,827

Footnotes at end of table.

Table 1.5—Joint Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Statutory adjustments									
	Total		Disability income exclusion		Payments to an individual retirement arrangement		Payments to a self-employed retirement (Keogh) plan		Deduction for expense of living abroad	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)
All returns, total	**8,135,080**	**17,990,578**	**235,146**	**856,670**	**1,925,853**	**2,497,307**	**548,925**	**1,804,243**	**19,577**	**260,194**
Under $2,000	73,272	301,595	38,907	179,653	3,242	2,930	1,314	3,224	—	—
$2,000 under $4,000	72,050	232,766	40,745	163,867	3,378	1,820	*5,067	*2,744	—	—
$4,000 under $6,000	102,772	303,306	28,834	119,182	5,676	4,169	1,696	942	—	—
$6,000 under $8,000	242,254	563,728	35,691	156,365	33,287	23,672	6,075	7,399	—	—
$8,000 under $10,000	309,253	597,328	34,261	111,674	51,931	46,212	10,683	9,451	—	—
$10,000 under $12,000	321,987	614,347	19,941	67,261	43,070	45,642	14,403	15,934	—	—
$12,000 under $14,000	427,849	770,799	13,225	26,955	83,561	82,190	16,471	14,677	*172	*5,190
$14,000 under $16,000	430,822	745,119	*5,381	*13,029	99,371	90,858	18,693	22,273	—	—
$16,000 under $18,000	505,771	898,553	9,337	9,264	98,918	123,195	15,432	20,688	*49	*1,634
$18,000 under $20,000	539,838	892,588	*6,411	*3,832	105,638	122,524	15,108	27,404	*1,326	*12,047
$20,000 under $25,000	1,430,929	2,577,489	*338	*270	310,766	365,229	56,152	94,428	—	—
$25,000 under $30,000	1,157,280	2,099,966	*2,075	*5,318	275,212	362,797	54,063	112,126	*171	*4,091
$30,000 under $50,000	1,805,252	4,226,263	—	—	563,066	814,850	156,556	507,544	6,052	66,908
$50,000 under $100,000	585,519	2,379,909	—	—	207,033	338,334	135,465	708,647	8,795	124,445
$100,000 under $200,000	108,957	617,087	—	—	35,450	61,879	34,061	209,329	2,753	42,637
$200,000 under $500,000	19,068	139,360	—	—	5,690	9,992	6,891	42,292	240	3,075
$500,000 under $1,000,000	1,786	21,594	—	—	470	834	663	4,314	**19	**168
$1,000,000 or more	421	8,780	—	—	94	180	132	826	**	**
Taxable returns, total	**7,639,712**	**16,458,700**	**104,225**	**302,263**	**1,862,077**	**2,437,989**	**517,870**	**1,766,870**	**17,298**	**219,907**
Under $2,000	733	10,593	—	—	80	97	*33	*187	—	—
$2,000 under $4,000	*466	*973	—	—	*341	*512	—	—	—	—
$4,000 under $6,000	13,731	23,855	*4,098	*12,610	*1,609	*1,571	—	—	—	—
$6,000 under $8,000	164,225	358,529	24,954	114,721	20,864	15,820	*2,778	*2,611	—	—
$8,000 under $10,000	254,143	476,455	23,733	63,885	41,230	37,492	4,119	3,556	—	—
$10,000 under $12,000	273,745	470,117	15,366	54,911	37,738	40,076	10,170	10,023	—	—
$12,000 under $14,000	407,504	698,231	12,532	24,422	80,446	79,768	15,101	12,175	—	—
$14,000 under $16,000	418,697	721,562	*5,381	*13,029	96,208	87,794	17,365	21,521	—	—
$16,000 under $18,000	496,291	874,668	9,337	9,264	96,188	120,869	13,811	18,899	—	—
$18,000 under $20,000	534,381	879,592	*6,411	*3,832	103,983	120,474	15,079	27,358	*1,326	*12,047
$20,000 under $25,000	1,418,200	2,542,270	*338	*270	305,938	358,500	54,149	91,286	—	—
$25,000 under $30,000	1,150,413	2,082,471	*2,075	*5,318	272,102	358,808	53,544	110,729	—	—
$30,000 under $50,000	1,795,455	4,184,700	—	—	557,909	807,098	154,818	504,607	5,612	58,959
$50,000 under $100,000	582,005	2,353,707	—	—	205,883	336,488	135,268	707,767	7,532	106,575
$100,000 under $200,000	108,475	611,511	—	—	35,311	61,631	33,951	208,736	2,582	39,266
$200,000 under $500,000	19,044	139,124	—	—	5,683	9,979	6,889	42,277	229	2,907
$500,000 or more	2,204	30,342	—	—	564	1,014	795	5,140	17	154
Total nontaxable returns	**495,368**	**1,531,879**	**130,921**	**554,407**	**63,776**	**59,318**	**31,055**	**37,373**	**2,279**	**40,288**
All returns, summary:										
Under $5,000	187,467	656,612	91,426	400,519	8,894	6,250	7,910	6,772	—	—
$5,000 under $10,000	612,134	1,342,112	87,012	330,221	88,620	72,554	16,925	16,988	—	—
$10,000 under $15,000	955,545	1,736,443	36,764	102,721	171,160	164,351	42,092	43,443	*172	*5,190
$15,000 under $20,000	1,270,722	2,184,963	17,531	17,620	259,398	300,058	38,015	57,534	*1,375	*13,681
$20,000 or more	5,109,212	12,070,449	*2,413	*5,589	1,397,781	1,954,094	443,983	1,679,506	18,030	241,323

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

Table 1.6—Returns With Income Earned Abroad: Selected 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	Income earned abroad		Amount exempted, excluded, or deducted		Salaries and wages		Total net profit less loss from business activities[1]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns with income earned abroad								
Total	**169,951**	**5,772,795**	**166,801**	**2,367,749**	**134,749**	**4,214,735**	**17,483**	**11,220**
No adjusted gross income	21,443	296,297	*21,196	*279,969	*4,277	*7,110	*308	*3,639
$1 under $10,000	54,599	944,707	54,599	733,380	39,624	270,156	*6,604	*—14,692
$10,000 under $20,000	26,392	761,146	26,206	428,866	25,317	438,999	*2,091	*—8,304
$20,000 under $30,000	21,435	714,762	20,012	262,310	19,862	505,104	*1,819	*1,986
$30,000 under $50,000	22,093	1,040,476	21,210	293,057	21,946	969,378	2,597	7,981
$50,000 under $100,000	19,220	1,403,379	18,952	295,286	19,113	1,377,564	3,109	—9,558
$100,000 under $200,000	4,257	498,278	4,147	67,531	4,112	533,861	742	15,122
$200,000 under $500,000	464	96,414	432	6,664	457	98,832	188	9,842
$500,000 under $1,000,000	40	12,609	39	594	36	10,285	20	3,378
$1,000,000 or more	8	4,729	*8	93	5	3,446	5	1,825
Returns with tax-exempt foreign income								
Total	**135,790**	**3,759,102**	**135,790**	**1,955,180**	**101,617**	**2,168,942**	**10,543**	**20,929**
No adjusted gross income	*21,147	*287,774	*21,147	*278,325	*4,228	*3,626	*12	*—527
$1 under $10,000	51,173	857,110	51,173	688,989	36,771	226,950	*3,178	*162
$10,000 under $20,000	23,776	698,814	23,776	395,983	22,750	362,080	*1,856	*—11,164
$20,000 under $30,000	16,649	556,755	16,649	235,316	15,076	365,112	*1,623	*2,693
$30,000 under $50,000	13,174	582,550	13,174	185,024	13,076	512,945	1,888	5,923
$50,000 under $100,000	8,374	581,097	8,374	144,075	8,325	519,862	1,611	5,382
$100,000 under $200,000	1,277	145,005	1,277	23,550	1,181	133,100	266	10,874
$200,000 under $500,000	195	41,356	195	3,420	191	39,559	93	5,327
$500,000 under $1,000,000	20	6,830	20	422	16	3,971	13	2,177
$1,000,000 or more	5	1,811	5	78	3	1,736	3	83
Returns with exclusion of income earned in hardship areas								
Total	**6,136**	**272,267**	**6,136**	**98,100**	**6,126**	**178,337**	**2,966**	**—16,070**
No adjusted gross income	—	—	—	—	—	—	—	—
$1 under $10,000	*2,853	*86,001	*2,853	*42,795	*2,853	*43,206	*2,853	*—16,214
$10,000 under $20,000	—	—	—	—	—	—	—	—
$20,000 under $30,000	*981	*45,994	*981	*16,223	*981	*30,199	*98	*—14
$30,000 under $50,000	*1,054	*55,479	*1,054	*20,020	*1,054	*35,774	—	—
$50,000 under $100,000	*1,238	*83,530	*1,238	*18,585	*1,228	*67,386	*10	*157
$100,000 under $200,000	*5	*428	*5	*400	*5	*1,014	—	—
$200,000 under $500,000	*5	*835	*5	*78	*5	*757	*5	*1
$500,000 under $1,000,000	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—
Returns with deduction for expense of living abroad								
Total	**28,644**	**1,751,754**	**28,644**	**314,468**	**27,872**	**1,832,351**	**3,372**	**346**
No adjusted gross income	*49	*3,485	*49	*1,643	*49	*3,485	*49	*—873
$1 under $10,000	*573	*1,596	*573	*1,596	—	—	*573	*1,360
$10,000 under $20,000	*5,608	*144,437	*5,608	*32,883	*5,559	*102,910	*49	*2,587
$20,000 under $30,000	*2,382	*65,157	*2,382	*10,771	*2,382	*74,564	—	—
$30,000 under $50,000	6,982	369,873	6,982	88,014	6,933	388,085	709	2,058
$50,000 under $100,000	9,870	756,038	9,870	132,626	9,822	801,440	1,439	—15,917
$100,000 under $200,000	2,901	350,921	2,901	43,581	2,852	397,979	438	4,387
$200,000 under $500,000	257	52,214	257	3,167	254	56,526	106	3,800
$500,000 under $1,000,000	19	5,115	19	172	**21	**7,361	**9	**2,943
$1,000,000 or more	3	2,918	3	16	**	**	**	**

Footnotes at end of table.

Table 1.6—Returns With Income Earned Abroad: Selected Items by Size of Adjusted Gross—Continued

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

Size of adjusted gross income	Adjusted gross income less deficit		Total itemized deductions		Exemptions		Taxable income	
	Number of returns	Amount	Number of returns	Amount	Number	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns with income earned abroad								
Total	**153,043**	**4,081,973**	**51,702**	**314,776**	**496,625**	**372,469**	**138,329**	**3,609,583**
No adjusted gross income	*4,535	*—15,653	—	—	51,747	38,810	—	—
$1 under $10,000	54,599	276,085	*4,227	*30,358	155,088	116,316	44,420	143,622
$10,000 under $20,000	26,392	413,726	11,955	43,534	57,966	43,475	26,392	363,928
$20,000 under $30,000	21,435	507,601	13,061	64,116	73,389	55,042	21,435	426,704
$30,000 under $50,000	22,093	888,794	10,250	62,370	73,666	55,250	22,093	803,798
$50,000 under $100,000	19,220	1,288,701	9,606	72,722	66,085	49,564	19,220	1,196,470
$100,000 under $200,000	4,257	546,251	2,219	26,419	16,830	12,623	4,257	514,065
$200,000 under $500,000	464	122,218	339	8,259	1,691	1,268	464	113,730
$500,000 under $1,000,000	40	27,163	37	2,514	135	101	40	24,660
$1,000,000 or more	8	27,088	8	4,485	28	21	8	22,606
Returns with tax-exempt foreign income								
Total	**118,882**	**2,306,712**	**40,306**	**225,309**	**388,105**	**291,079**	**105,037**	**1,970,064**
No adjusted gross income	*4,239	*—14,714	—	—	*50,761	*38,071	—	—
$1 under $10,000	51,173	248,794	*4,227	*30,358	148,236	111,177	41,567	120,909
$10,000 under $20,000	23,776	367,393	10,886	33,559	49,999	37,499	23,776	331,008
$20,000 under $30,000	16,649	380,486	*9,331	*42,343	62,225	46,669	16,649	320,008
$30,000 under $50,000	13,174	514,506	9,126	54,187	41,921	31,441	13,174	458,082
$50,000 under $100,000	8,374	551,299	5,666	41,450	29,167	21,875	8,374	505,592
$100,000 under $200,000	1,277	168,003	899	12,836	5,075	3,806	1,277	154,109
$200,000 under $500,000	195	54,233	147	4,442	639	479	195	49,768
$500,000 under $1,000,000	20	13,114	19	1,827	66	50	20	11,295
$1,000,000 or more	5	23,598	5	4,307	16	12	5	19,293
Returns with exclusion of income earned in hardship areas								
Total	**6,136**	**166,285**	**2,048**	**14,580**	**13,064**	**9,798**	**6,136**	**147,570**
No adjusted gross income	—	—	—	—	—	—	—	—
$1 under $10,000	*2,853	*26,992	—	—	*5,706	*4,280	*2,853	*22,713
$10,000 under $20,000	—	—	—	—	—	—	—	—
$20,000 under $30,000	*981	*27,718	*981	*4,990	*1,079	*809	*981	*24,175
$30,000 under $50,000	*1,054	*34,434	*171	*1,428	*2,991	*2,243	*1,054	*31,310
$50,000 under $100,000	*1,238	*75,202	*886	*8,054	*3,253	*2,440	*1,238	*67,544
$100,000 under $200,000	*5	*837	*5	*58	*10	*8	*5	*787
$200,000 under $500,000	*5	*1,102	*5	*50	*25	*19	*5	*1,040
$500,000 under $1,000,000	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—
Returns with deduction for expense of living abroad								
Total	**28,644**	**1,578,503**	**11,195**	**79,663**	**95,609**	**71,707**	**28,022**	**1,458,422**
No adjusted gross income	*49	*—763	—	—	*245	*184	—	—
$1 under $10,000	*573	*299	—	—	*1,146	*860	—	—
$10,000 under $20,000	*5,608	*85,074	*4,061	*23,278	*16,385	*12,289	*5,608	*58,442
$20,000 under $30,000	*2,382	*67,662	*1,326	*6,574	*5,718	*4,289	*2,382	*59,717
$30,000 under $50,000	6,982	302,446	953	6,755	25,222	18,917	6,982	279,647
$50,000 under $100,000	9,870	673,670	3,364	25,767	34,416	25,812	9,870	632,512
$100,000 under $200,000	2,901	369,019	1,272	12,550	11,473	8,605	2,901	351,818
$200,000 under $500,000	257	64,287	198	3,874	927	695	257	60,335
$500,000 under $1,000,000	19	13,319	18	687	65	49	19	12,639
$1,000,000 or more	3	3,490	3	177	12	9	3	3,313

Footnotes at end of table.

Table 1.6—Returns With Income Earned Abroad: Selected Items by Size of Adjusted Gross—Continued

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

Size of adjusted gross income	Income tax before credits		Foreign tax credit		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns with income earned abroad								
Total	**112,246**	**1,177,050**	**71,912**	**654,308**	**86,426**	**500,713**	**86,475**	**505,255**
No adjusted gross income	—	—	—	—	—	—	—	—
$1 under $10,000	*18,960	*19,917	*4,227	*8,145	*10,506	*9,198	*10,506	*9,198
$10,000 under $20,000	25,818	86,481	18,969	56,563	15,979	25,977	15,979	25,977
$20,000 under $30,000	21,435	101,898	9,551	36,751	18,611	61,046	18,611	61,046
$30,000 under $50,000	22,044	219,108	18,390	117,574	19,838	97,380	19,838	97,656
$50,000 under $100,000	19,220	440,815	16,315	248,618	17,054	186,315	17,102	188,093
$100,000 under $200,000	4,257	224,840	3,983	137,863	3,956	85,893	3,956	86,352
$200,000 under $500,000	464	56,459	437	32,974	438	23,212	439	23,431
$500,000 under $1,000,000	40	14,213	32	6,016	36	8,180	36	8,505
$1,000,000 or more	8	13,318	8	9,804	8	3,512	8	4,997
Returns with tax-exempt foreign income								
Total	**79,003**	**611,140**	**48,212**	**296,868**	**55,501**	**300,138**	**55,519**	**303,518**
No adjusted gross income	—	—	—	—	—	—	—	—
$1 under $10,000	*16,107	*17,729	*4,227	*8,145	*7,653	*8,245	*7,653	*8,245
$10,000 under $20,000	23,202	81,644	18,748	56,292	*13,584	*21,837	*13,584	*21,837
$20,000 under $30,000	16,649	78,259	*7,071	*25,945	13,997	49,308	13,997	49,308
$30,000 under $50,000	13,174	125,032	9,862	58,072	11,408	64,470	11,408	64,470
$50,000 under $100,000	8,374	195,127	6,940	90,810	7,502	100,875	7,519	102,402
$100,000 under $200,000	1,277	70,066	1,175	33,893	1,147	35,940	1,147	36,038
$200,000 under $500,000	195	25,173	169	12,436	186	12,641	187	12,708
$500,000 under $1,000,000	20	6,433	15	2,458	19	3,964	19	4,168
$1,000,000 or more	5	11,676	5	8,817	5	2,858	5	4,342
Returns with exclusion of income earned in hardship areas								
Total	**6,136**	**38,725**	**1,608**	**9,831**	**6,131**	**26,990**	**6,131**	**26,990**
No adjusted gross income	—	—	—	—	—	—	—	—
$1 under $10,000	*2,853	*2,188	—	—	*2,853	*953	*2,853	*953
$10,000 under $20,000	—	—	—	—	—	—	—	—
$20,000 under $30,000	*981	*5,924	—	—	*981	*5,727	*981	*5,727
$30,000 under $50,000	*1,054	*6,983	*1,054	*3,669	*1,054	*3,124	*1,054	*3,124
$50,000 under $100,000	*1,238	*22,635	*544	*5,789	*1,238	*16,566	*1,238	*16,566
$100,000 under $200,000	*5	*346	*5	*345	—	—	—	—
$200,000 under $500,000	*5	*649	*5	*28	*5	*620	*5	*620
$500,000 under $1,000,000	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—
Returns with deduction for expense of living abroad								
Total	**27,973**	**518,278**	**24,304**	**336,176**	**22,482**	**176,349**	**22,513**	**177,343**
No adjusted gross income	—	—	—	—	—	—	—	—
$1 under $10,000	—	—	—	—	—	—	—	—
$10,000 under $20,000	*5,608	*10,593	*3,399	*5,715	*2,209	*4,101	*2,209	*4,101
$20,000 under $30,000	*2,382	*14,210	*2,382	*10,779	*2,210	*3,002	*2,210	*3,002
$30,000 under $50,000	6,933	77,898	6,591	47,965	6,493	28,618	6,493	28,894
$50,000 under $100,000	9,870	226,302	8,936	146,935	8,576	77,155	8,607	77,407
$100,000 under $200,000	2,901	151,087	2,736	102,551	2,730	47,713	2,730	47,925
$200,000 under $500,000	257	29,133	241	18,053	244	10,890	244	11,022
$500,000 under $1,000,000	19	7,413	16	3,191	17	4,215	17	4,337
$1,000,000 or more	3	1,642	3	987	3	654	3	654

*Estimate should be used with caution because of the small number of sample returns on which it is based.
**Data combined to avoid disclosure of information for specific taxpayers.
'Consists of business and profession, farm, partnership, and Small Business Corporation, net profit less net loss.
NOTE: Detail may not add to total because of rounding.

Table 1.7—Nontaxable Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income and Deficit

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

Size of adjusted gross income or deficit	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total net profit from business activities[1]		Total net loss from business activities[1]		Sales of property net gain[2]	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Grand total	**21,083,246**	**61,244,701**	**17,645,603**	**52,173,734**	**1,990,371**	**10,215,787**	**1,010,050**	**9,135,701**	**964,977**	**2,296,784**
Returns with adjusted gross income, total	**20,573,955**	**68,054,769**	**17,479,440**	**50,698,621**	**1,943,672**	**9,830,784**	**633,760**	**2,883,505**	**851,627**	**1,609,586**
$1 under $5,000	16,590,385	34,745,502	14,509,273	29,159,982	991,456	1,983,071	348,486	1,159,017	378,712	468,491
$5,000 under $10,000	3,284,132	21,432,282	2,500,935	15,400,624	574,211	2,621,114	188,340	878,881	277,326	461,707
$10,000 under $15,000	421,816	4,977,394	291,859	3,141,987	187,001	1,595,476	62,804	410,066	90,480	262,610
$15,000 under $20,000	129,258	2,211,090	88,803	1,141,284	82,838	892,807	16,469	137,935	47,782	150,769
$20,000 under $25,000	61,600	1,368,945	37,485	570,506	44,575	734,729	8,187	121,202	25,508	108,031
$25,000 under $30,000	34,101	927,589	19,484	331,045	26,200	608,616	3,400	41,874	11,705	31,146
$30,000 under $50,000	40,227	1,505,517	23,224	544,870	29,223	921,293	4,467	68,655	16,272	84,203
$50,000 under $100,000	11,237	715,429	7,542	334,335	7,448	389,064	1,489	61,115	3,514	36,946
$100,000 under $200,000	1,101	141,527	764	61,880	664	72,771	103	3,770	303	4,535
$200,000 under $500,000	88	22,259	63	8,475	53	10,074	**15	**990	21	1,103
$500,000 under $1,000,000	**10	**7,234	**8	**3,634	**3	**1,768	**	**	**4	**47
$1,000,000 or more	**	**	**	**	**	**	—	—	**	**
Returns with deficit, total	**509,291**	**−6,810,068**	**166,163**	**1,475,113**	**46,699**	**385,003**	**376,290**	**6,252,196**	**113,350**	**687,198**
$0 under $5,000	332,819	−540,933	94,280	663,162	26,894	147,635	227,803	1,238,051	56,904	162,024
$5,000 under $10,000	59,819	−440,069	19,789	114,632	10,138	38,402	48,121	546,348	19,801	72,494
$10,000 under $15,000	39,251	−466,901	16,473	119,812	2,518	27,497	34,894	526,611	10,735	42,918
$15,000 under $30,000	41,179	−866,240	17,910	225,797	2,672	25,902	35,979	952,216	11,718	60,601
$30,000 under $50,000	15,011	−555,796	7,362	81,018	1,867	29,039	12,245	522,719	5,857	44,921
$50,000 under $100,000	11,685	−806,876	5,399	105,510	1,271	35,429	9,668	760,796	4,075	77,818
$100,000 under $200,000	5,753	−786,525	2,938	66,939	674	19,005	4,704	524,455	2,316	45,738
$200,000 or more	3,774	−2,346,728	2,012	98,243	665	62,094	2,876	1,181,001	1,944	180,685

Size of adjusted gross income or deficit	Sales of property net loss[2]		Total itemized deductions		Taxable income		Income tax before credits		Total tax credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Grand total	**293,613**	**706,465**	**1,142,042**	**7,785,927**	**16,624,226**	**34,889,300**	**4,441,417**	**1,533,479**	**4,441,417**	**1,533,479**
Returns with adjusted gross income, total	**253,210**	**411,258**	**1,142,042**	**7,785,927**	**16,624,226**	**34,889,300**	**4,440,818**	**1,533,349**	**4,440,818**	**1,533,349**
$1 under $5,000	130,685	199,719	237,722	864,476	12,767,008	17,095,347	1,808,462	71,117	1,808,462	71,117
$5,000 under $10,000	73,020	120,188	508,858	2,885,421	3,197,966	10,748,958	2,071,763	341,095	2,071,763	341,095
$10,000 under $15,000	26,606	55,829	233,995	1,903,047	401,823	2,395,391	325,417	213,117	325,417	213,117
$15,000 under $20,000	7,843	8,904	75,421	886,029	119,976	1,266,505	102,747	186,234	102,747	186,234
$20,000 under $25,000	4,144	7,781	34,035	444,416	55,706	897,526	52,876	150,257	52,876	150,257
$25,000 under $30,000	4,802	5,276	18,471	227,565	31,766	667,283	31,227	122,948	31,227	122,948
$30,000 under $50,000	4,129	6,160	25,194	357,198	37,986	1,116,106	36,502	232,099	36,502	232,099
$50,000 under $100,000	1,812	7,081	7,433	181,482	10,829	565,114	10,662	161,419	10,662	161,419
$100,000 under $200,000	145	268	833	23,619	1,083	117,891	1,083	45,792	1,083	45,792
$200,000 under $500,000	24	54	72	8,148	75	15,581	72	7,415	72	7,415
$500,000 under $1,000,000	—	—	**8	**4,525	**8	**3,597	7	1,856	7	1,856
$1,000,000 or more	—	—	**	**	**	**	—	—	—	—
Returns with deficit, total	**40,403**	**295,206**	**—**	**—**	**—**	**—**	**599**	**131**	**599**	**131**
$0 under $5,000	24,663	90,957	—	—	—	—	*151	*25	*151	*25
$5,000 under $10,000	4,910	29,201	—	—	—	—	—	—	—	—
$10,000 under $15,000	3,803	16,436	—	—	—	—	*417	*61	*417	*61
$15,000 under $30,000	3,947	48,989	—	—	—	—	—	—	—	—
$30,000 under $50,000	634	3,251	—	—	—	—	**31	**45	**31	**45
$50,000 under $100,000	1,407	33,091	—	—	—	—	—	—	—	—
$100,000 under $200,000	608	12,645	—	—	—	—	**	**	**	**
$200,000 or more	431	60,637	—	—	—	—	—	—	—	—

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

Table 1.8—Returns With and Without Presidential Election Campaign Fund Checkoff: Response Boxes Checked by Marital Status and Size of Adjusted Gross Income

[All figures are estimates based on samples]

Size of adjusted gross income	Total returns	Returns with no eligible tax	Returns with eligible tax				
			Total	With one or more "Yes" boxes checked		Nonjoint returns	
				Number of returns	Number of "Yes" boxes checked	Total	Number of returns with no boxes checked
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns, total	**89,771,551**	**20,150,806**	**69,620,745**	**23,030,457**	**35,696,534**	**30,706,564**	**7,588,167**
Under $2,000	9,010,975	8,818,496	192,479	48,316	52,845	151,491	52,714
$2,000 under $4,000	9,234,196	6,783,711	2,450,485	627,478	628,962	2,439,533	635,987
$4,000 under $6,000	8,394,928	2,361,022	6,033,906	1,860,259	1,894,829	5,797,685	1,372,670
$6,000 under $8,000	8,251,372	1,157,015	7,094,357	2,102,775	2,484,071	5,619,946	1,417,237
$8,000 under $10,000	6,930,002	413,026	6,516,976	2,022,772	2,667,217	4,345,781	1,056,031
$10,000 under $12,000	6,100,684	247,731	5,852,953	1,858,968	2,697,570	3,216,573	843,960
$12,000 under $14,000	5,581,530	99,395	5,482,135	1,785,639	2,680,152	2,526,697	623,486
$14,000 under $16,000	5,010,364	69,620	4,940,744	1,592,035	2,504,203	1,843,387	424,925
$16,000 under $18,000	4,680,008	49,693	4,630,315	1,605,977	2,624,298	1,383,823	336,742
$18,000 under $20,000	4,277,947	32,485	4,245,462	1,402,195	2,402,120	1,000,292	246,035
$20,000 under $25,000	8,552,615	49,932	8,502,683	2,966,396	5,329,870	1,321,843	307,512
$25,000 under $30,000	5,386,257	26,708	5,359,549	1,986,237	3,704,157	488,139	109,737
$30,000 under $50,000	6,535,452	31,578	6,503,874	2,488,214	4,729,014	414,828	107,457
$50,000 under $100,000	1,471,406	9,331	1,462,075	554,794	1,053,617	123,964	41,823
$100,000 under $200,000	285,309	972	284,337	103,471	196,598	24,475	8,781
$200,000 under $500,000	59,884	82	59,802	21,948	41,531	6,678	2,516
$500,000 under $1,000,000	6,581	**9	**8,613	2,270	4,199	**1,429	**554
$1,000,000 or more	2,041	**	**	713	1,281	**	**
All returns, summary:							
Under $5,000	22,236,197	16,873,872	5,362,325	1,484,187	1,494,881	5,299,672	1,380,105
$5,000 under $10,000	19,585,276	2,659,398	16,925,878	5,177,413	6,233,043	13,054,764	3,154,534
$10,000 under $15,000	14,241,599	387,694	13,853,905	4,447,692	6,614,756	6,735,913	1,706,880
$15,000 under $20,000	11,408,934	111,230	11,297,704	3,797,122	6,293,587	3,234,859	768,268
$20,000 or more	22,299,545	118,612	22,180,933	8,124,043	15,060,267	2,381,356	578,380

Size of adjusted gross income	Returns with eligible tax—Continued						
	Nonjoint returns—Continued		Joint returns				
	Number of returns with one "Yes" box checked	Number of returns with one "No" box checked	Total	Number of returns with no boxes checked	Number of returns with one "Yes" box checked	Number of returns with two "Yes" boxes checked	Number of returns with only "No" boxes checked
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	**9,744,520**	**13,373,877**	**38,914,181**	**9,789,494**	**617,708**	**12,668,229**	**15,838,750**
Under $2,000	43,786	54,991	40,988	17,004	**	**	19,454
$2,000 under $4,000	625,994	1,177,552	10,952	4,768	—	**6,013	4,700
$4,000 under $6,000	1,822,278	2,602,737	236,221	96,503	**3,412	34,570	101,737
$6,000 under $8,000	1,694,255	2,508,454	1,474,411	433,402	27,224	381,296	632,489
$8,000 under $10,000	1,320,135	1,969,615	2,171,195	570,019	58,192	644,445	898,539
$10,000 under $12,000	978,945	1,393,668	2,636,380	671,143	41,421	838,602	1,085,214
$12,000 under $14,000	834,301	1,068,910	2,955,438	811,183	56,825	894,513	1,192,917
$14,000 under $16,000	633,026	785,436	3,097,357	733,693	46,841	912,168	1,404,655
$16,000 under $18,000	521,359	525,722	3,246,492	851,593	66,297	1,018,321	1,310,281
$18,000 under $20,000	354,089	400,168	3,245,170	802,896	46,029	1,002,077	1,394,168
$20,000 under $25,000	502,076	512,255	7,180,840	1,743,344	100,846	2,363,474	2,973,176
$25,000 under $30,000	200,061	178,341	4,871,410	1,128,180	68,256	1,717,920	1,957,054
$30,000 under $50,000	160,796	146,575	6,089,046	1,472,893	86,618	2,240,800	2,288,735
$50,000 under $100,000	42,789	39,352	1,338,111	355,904	13,182	498,823	470,202
$100,000 under $200,000	8,178	7,516	259,862	77,863	2,166	93,127	86,706
$200,000 under $500,000	2,011	2,151	53,124	16,620	354	19,583	16,567
$500,000 under $1,000,000	307	311	5,554	1,923	34	1,929	1,668
$1,000,000 or more	134	123	1,630	563	11	568	488
All returns, summary:							
Under $5,000	1,473,491	2,446,076	62,653	27,211	**	**	24,746
$5,000 under $10,000	4,032,957	5,867,273	3,871,114	1,094,485	**88,828	**1,066,324	1,632,173
$10,000 under $15,000	2,145,157	2,883,876	7,117,992	1,833,617	135,471	2,167,064	2,981,840
$15,000 under $20,000	1,176,563	1,290,028	8,062,845	2,036,891	121,942	2,498,617	3,405,395
$20,000 or more	916,352	886,624	19,799,577	4,797,290	271,467	6,936,224	7,794,596

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

Table 1.9—Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Marital Status

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

Selected income and tax items	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives		Returns of heads of households		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Number of returns	35,947,141	—	8,531,814	—	749,782	—	3,259,465	—	23,406,080	—
Adjusted gross income	35,942,662	263,565,890	8,531,814	111,186,961	749,782	3,885,653	3,259,465	22,011,057	23,401,601	126,482,219
Salaries and wages	35,861,367	262,495,599	8,531,814	110,836,664	744,939	3,876,401	3,259,465	21,959,410	23,325,149	125,823,124
Dividends in adjusted gross income	485,987	69,820	127,458	9,043	*5,077	*41	*24,314	*2,564	329,138	58,172
Interest received	8,718,277	998,755	2,348,708	339,538	100,288	9,212	329,722	49,083	5,939,559	600,923
Zero bracket amount	33,227,211	71,447,816	8,175,208	25,086,851	690,156	1,020,310	2,866,876	5,755,665	21,494,971	39,584,990
Exemption amount	35,947,141	47,973,071	8,531,814	22,118,441	749,782	974,340	3,259,465	6,567,251	23,406,080	18,313,038
Taxable income	33,227,211	217,067,267	8,175,208	89,541,488	690,156	2,965,949	2,866,876	15,808,224	21,494,971	108,751,606
Income tax before credits	24,987,090	27,926,158	7,383,205	12,293,855	585,981	376,450	2,348,526	1,798,571	14,669,378	13,457,282
Credit for contributions to candidates for public office	988,110	26,816	298,988	11,983	35,818	884	93,859	2,115	559,445	11,834
General tax credit	24,987,090	2,757,740	7,383,205	1,145,728	585,981	33,543	2,348,526	254,271	14,669,378	1,324,197
Earned income credit:										
Total	3,295,271	679,708	1,206,742	239,296	—	—	1,999,247	422,672	89,282	17,740
Used to offset income tax before credits	1,193,622	115,648	254,669	11,731	—	—	908,953	100,005	*30,000	*3,912
Refundable portion	2,650,941	564,060	1,068,451	227,566	—	—	1,518,122	322,667	64,368	13,828
Income tax after credits	23,025,556	25,025,953	6,892,999	11,124,413	531,297	342,023	1,677,448	1,442,179	13,923,812	12,117,339
Total taxpayments	35,166,473	33,655,589	8,343,508	13,698,890	715,481	375,328	3,087,621	2,435,708	23,019,863	17,145,662
Total tax withheld	35,166,473	33,644,330	8,343,508	13,689,857	715,481	375,328	3,087,621	2,435,054	23,019,863	17,144,090
Tax due at time of filing	2,619,045	691,984	1,472,999	480,430	179,801	49,045	132,648	18,072	833,597	144,437
Tax paid with return	1,786,612	396,004	1,067,774	293,556	63,181	14,124	78,796	8,776	576,861	79,548
Balance due after remittance	1,952,758	295,980	1,114,162	186,874	157,281	34,921	90,039	9,296	591,276	64,889
Total overpayment	32,960,862	9,884,460	7,011,924	3,282,145	544,983	82,351	3,116,771	1,333,758	22,287,184	5,186,205
Overpayment refunded	32,945,115	9,882,488	7,001,275	3,281,479	544,983	82,351	3,116,771	1,333,758	22,282,086	5,184,900

*Estimate should be used with caution because of the small number of sample returns on which it is based.
NOTE: Detail may not add to total because of rounding.

Table 1.10—Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income	Salaries and wages		Domestic and foreign dividends received						Interest received		Zero bracket amount	
			Number of returns	Amount	Total		Exclusion		Dividends in adjusted gross income		Number of returns	Amount	Number of returns	Amount
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	**35,947,141**	**263,565,890**	**35,861,367**	**262,495,599**	**879,273**	**116,872**	**669,891**	**47,052**	**485,987**	**69,820**	**8,718,277**	**998,755**	**33,227,211**	**71,447,816**
Under $2,000	6,652,047	7,376,761	6,583,852	7,268,962	124,081	10,016	95,730	4,949	58,043	5,066	1,306,979	102,733	4,214,480	2,636,888
$2,000 under $4,000	6,298,519	18,613,983	6,287,585	18,433,168	161,595	20,383	135,257	10,384	87,218	9,999	1,248,495	170,815	6,047,009	11,187,280
$4,000 under $6,000	5,093,627	25,694,217	5,086,982	25,578,083	77,932	37,488	63,324	4,323	*41,735	*33,165	857,927	82,969	5,062,774	11,197,041
$6,000 under $8,000	4,643,679	32,163,683	4,643,679	32,057,335	100,118	5,805	60,088	3,487	59,615	2,317	1,062,815	104,031	4,643,679	10,907,189
$8,000 under $10,000	3,390,012	30,202,052	3,390,012	30,102,083	64,844	5,721	*43,807	*2,965	*35,533	*2,755	806,769	97,213	3,390,012	8,253,289
$10,000 under $12,000	2,732,940	29,942,239	2,732,940	29,856,148	63,627	7,900	39,856	3,226	50,152	4,675	739,909	81,416	2,732,940	7,002,782
$12,000 under $14,000	2,103,571	27,244,403	2,103,571	27,149,640	56,041	4,225	37,132	2,288	36,124	1,937	703,148	91,110	2,103,571	5,603,693
$14,000 under $16,000	1,636,084	24,489,478	1,636,084	24,416,510	48,863	5,616	41,795	3,325	29,551	2,291	566,592	70,677	1,636,084	4,494,083
$16,000 under $18,000	1,255,314	21,280,960	1,255,314	21,221,794	62,149	5,155	50,737	3,095	29,383	2,060	489,597	57,106	1,255,314	3,562,626
$18,000 under $20,000	909,764	17,260,518	909,764	17,214,970	33,764	3,151	27,559	2,025	16,437	1,126	349,212	44,422	909,764	2,671,690
$20,000 under $25,000	884,051	19,525,663	884,051	19,457,199	60,712	8,032	51,525	4,492	26,795	3,540	410,672	64,923	884,051	2,822,068
$25,000 under $30,000	268,962	7,221,347	268,962	7,199,494	17,480	2,544	17,480	2,025	*11,052	*520	133,960	21,334	268,962	858,440
$30,000 or more	78,571	2,550,587	78,571	2,540,214	8,067	837	*5,601	*469	*4,349	*369	42,202	10,005	78,571	250,746
Taxable returns, total	**23,025,556**	**233,712,182**	**23,018,911**	**232,904,164**	**623,144**	**87,983**	**472,244**	**33,011**	**341,413**	**54,973**	**6,428,370**	**751,329**	**23,025,556**	**57,212,987**
Under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $4,000	1,831,979	6,534,130	1,831,979	6,496,281	50,824	3,261	*44,454	*2,403	*15,926	*858	389,638	36,991	1,831,979	3,949,245
$4,000 under $6,000	3,933,538	19,906,577	3,926,893	19,796,416	71,894	36,884	57,286	3,719	*41,735	*33,165	788,637	76,997	3,933,538	8,658,605
$6,000 under $8,000	4,122,832	28,685,145	4,122,832	28,583,952	84,879	4,657	55,012	2,980	*44,376	*1,678	1,018,013	99,515	4,122,832	9,463,662
$8,000 under $10,000	3,298,748	29,403,228	3,298,748	29,303,641	64,844	5,721	*43,807	*2,965	*35,533	*2,755	796,790	96,831	3,298,748	7,970,500
$10,000 under $12,000	2,703,722	29,631,334	2,703,722	29,545,243	63,627	7,900	39,856	3,226	50,152	4,675	739,909	81,416	2,703,722	6,912,685
$12,000 under $14,000	2,102,728	27,234,231	2,102,728	27,139,467	56,041	4,225	37,132	2,288	36,124	1,937	703,148	91,110	2,102,728	5,600,996
$14,000 under $16,000	1,635,347	24,478,462	1,635,347	24,405,494	48,863	5,616	41,795	3,325	29,551	2,291	566,592	70,677	1,635,347	4,491,725
$16,000 under $18,000	1,255,314	21,280,960	1,255,314	21,221,794	62,149	5,155	50,737	3,095	29,383	2,060	489,597	57,106	1,255,314	3,562,626
$18,000 under $20,000	909,764	17,260,518	909,764	17,214,970	33,764	3,151	27,559	2,025	16,437	1,126	349,212	44,422	909,764	2,671,690
$20,000 under $25,000	884,051	19,525,663	884,051	19,457,199	60,712	8,032	51,525	4,492	26,795	3,540	410,672	64,923	884,051	2,822,068
$25,000 under $30,000	268,962	7,221,347	268,962	7,199,494	17,480	2,544	17,480	2,025	*11,052	*520	133,960	21,334	268,962	858,440
$30,000 or more	78,571	2,550,587	78,571	2,540,214	8,067	837	*5,601	*469	*4,349	*369	42,202	10,005	78,571	250,746
Total nontaxable returns	**12,921,585**	**29,853,709**	**12,842,456**	**29,591,435**	**256,129**	**28,889**	**197,647**	**14,042**	**144,574**	**14,847**	**2,289,907**	**247,427**	**10,201,655**	**14,234,829**
All returns, summary:														
Under $5,000	15,335,769	36,710,844	15,249,995	36,346,934	336,796	66,057	267,499	17,913	181,606	48,144	2,960,556	315,766	12,615,839	18,897,022
$5,000 under $10,000	10,742,115	77,339,852	10,742,115	77,092,698	191,774	13,354	130,707	8,196	100,538	5,159	2,322,429	241,995	10,742,115	25,284,665
$10,000 under $15,000	5,722,567	70,055,510	5,722,567	69,834,466	141,360	14,977	97,922	6,983	100,835	7,994	1,738,053	211,335	5,722,567	15,026,794
$15,000 under $20,000	2,915,106	50,162,088	2,915,106	50,024,595	123,084	11,070	99,157	6,975	60,812	4,095	1,110,405	133,398	2,915,106	8,308,081
$20,000 or more	1,231,584	29,297,596	1,231,584	29,196,906	86,259	11,414	74,606	6,986	42,196	4,428	586,834	96,262	1,231,584	3,931,254

Footnotes at end of table.

Table 1.10—Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Exemptions				Taxable income		Income tax before credits		Contributions to candidates credit		General tax credit	
	Total number of exemptions	Amount	Number of taxpayer exemptions	Number of exemptions other than age or blindness	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All returns, total	**63,964,094**	**47,973,071**	**44,542,823**	**63,315,207**	**33,227,211**	**217,067,267**	**24,987,090**	**27,926,158**	**988,110**	**26,816**	**24,987,090**	**2,757,740**
Under $2,000	7,959,396	5,969,547	6,889,516	7,858,271	4,214,480	2,636,888	—	—	—	—	—	—
$2,000 under $4,000	8,441,415	6,331,061	6,719,848	8,261,756	6,047,009	12,497,768	2,629,474	187,183	*15,084	*350	2,629,474	79,652
$4,000 under $6,000	7,947,115	5,960,336	5,723,620	7,869,885	5,062,774	19,763,808	4,587,990	1,347,296	146,855	3,169	4,587,990	226,049
$6,000 under $8,000	7,981,785	5,986,339	5,505,131	7,868,625	4,643,679	26,177,345	4,527,568	2,586,881	142,683	3,123	4,527,568	373,764
$8,000 under $10,000	6,365,177	4,773,883	4,222,891	6,302,929	3,390,012	25,428,169	3,374,619	3,074,553	154,657	3,938	3,374,619	391,229
$10,000 under $12,000	6,035,920	4,526,940	3,749,636	5,998,052	2,732,940	25,415,299	2,731,122	3,437,947	180,312	5,527	2,731,122	410,338
$12,000 under $14,000	4,980,707	3,735,530	3,089,576	4,955,178	2,103,571	23,508,873	2,103,571	3,447,394	77,276	2,224	2,103,571	361,308
$14,000 under $16,000	4,027,407	3,020,555	2,546,857	4,013,748	1,636,084	21,468,922	1,636,084	3,371,910	61,253	1,781	1,636,084	293,495
$16,000 under $18,000	3,443,023	2,582,267	2,058,492	3,428,116	1,255,314	18,698,693	1,255,314	3,069,301	91,793	2,182	1,255,314	230,014
$18,000 under $20,000	2,653,341	1,990,006	1,582,613	2,640,556	909,764	15,270,513	909,764	2,602,985	45,827	1,338	909,764	166,292
$20,000 under $25,000	2,986,963	2,240,222	1,761,839	2,978,014	884,051	17,285,440	884,051	2,988,434	46,403	2,025	884,051	161,969
$25,000 under $30,000	885,724	664,293	536,343	884,073	268,962	6,557,054	268,962	1,284,356	16,806	743	268,962	49,069
$30,000 or more	256,121	192,091	156,461	256,004	78,571	2,358,496	78,571	527,919	9,161	415	78,571	14,560
Taxable returns, total	**42,721,964**	**32,041,473**	**29,957,693**	**42,419,366**	**23,025,556**	**201,670,709**	**23,025,556**	**27,760,246**	**974,552**	**26,576**	**23,025,556**	**2,644,425**
Under $2,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $4,000	1,852,062	1,389,047	1,831,979	1,847,084	1,831,979	5,145,083	1,831,979	171,490	*15,084	*350	1,831,979	64,822
$4,000 under $6,000	4,319,923	3,239,942	4,052,389	4,287,592	3,933,538	16,666,635	3,933,538	1,266,734	142,140	3,151	3,933,538	182,234
$6,000 under $8,000	5,791,117	4,343,338	4,610,299	5,703,541	4,122,832	24,341,807	4,122,832	2,530,848	133,840	2,902	4,122,832	332,718
$8,000 under $10,000	5,752,504	4,314,378	4,040,363	5,690,256	3,298,748	25,088,850	3,298,748	3,066,611	154,657	3,938	3,298,748	383,287
$10,000 under $12,000	5,789,503	4,342,127	3,693,642	5,751,635	2,703,722	25,289,207	2,703,722	3,432,826	180,312	5,527	2,703,722	405,217
$12,000 under $14,000	4,973,120	3,729,840	3,087,890	4,947,591	2,102,728	23,504,391	2,102,728	3,447,134	77,276	2,224	2,102,728	361,048
$14,000 under $16,000	4,018,563	3,013,922	2,545,383	4,004,904	1,635,347	21,464,540	1,635,347	3,371,608	61,253	1,781	1,635,347	293,193
$16,000 under $18,000	3,443,023	2,582,267	2,058,492	3,428,116	1,255,314	18,698,693	1,255,314	3,069,301	91,793	2,182	1,255,314	230,014
$18,000 under $20,000	2,653,341	1,990,006	1,582,613	2,640,556	909,764	15,270,513	909,764	2,602,985	45,827	1,338	909,764	166,292
$20,000 under $25,000	2,986,963	2,240,222	1,761,839	2,978,014	884,051	17,285,440	884,051	2,988,434	46,403	2,025	884,051	161,969
$25,000 under $30,000	885,724	664,293	536,343	884,073	268,962	6,557,054	268,962	1,284,356	16,806	743	268,962	49,069
$30,000 or more	256,121	192,091	156,461	256,004	78,571	2,358,496	78,571	527,919	9,161	415	78,571	14,560
Total nontaxable returns	**21,242,130**	**15,931,598**	**14,585,130**	**20,895,841**	**10,201,655**	**15,396,558**	**1,961,534**	**165,912**	***13,558**	***240**	**1,961,534**	**113,315**
All returns, summary:												
Under $5,000	20,122,615	15,091,961	16,275,342	19,789,607	12,615,839	23,093,330	4,688,476	621,854	65,022	1,153	4,688,476	163,305
$5,000 under $10,000	18,572,273	13,929,205	12,785,664	18,371,859	10,742,115	63,410,647	10,431,175	6,574,058	394,257	9,427	10,431,175	907,390
$10,000 under $15,000	13,245,172	9,933,879	8,204,299	13,176,808	5,722,567	60,121,631	5,720,749	8,615,915	293,832	8,832	5,720,749	930,567
$15,000 under $20,000	7,895,226	5,921,420	4,822,875	7,858,842	2,915,106	44,240,669	2,915,106	7,313,621	162,629	4,220	2,915,106	530,879
$20,000 or more	4,128,808	3,096,606	2,454,643	4,118,091	1,231,584	26,200,990	1,231,584	4,800,709	72,370	3,184	1,231,584	225,599

Footnotes at end of table.

Table 1.10—Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Earned income credit								Income tax after credits		Taxpayments			
	Total		Used to offset income tax before credits		Refundable portion						Total		Income tax withheld	
					Total		Wholly refundable earned income credit							
	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
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	**3,295,271**	**679,708**	**1,193,622**	**115,648**	**2,650,941**	**564,060**	**2,101,649**	**489,748**	**23,025,556**	**25,025,953**	**35,166,473**	**33,655,589**	**35,166,473**	**33,644,330**
Under $2,000	508,767	58,963	—	—	508,767	58,963	508,767	58,963	—	—	6,315,117	506,033	6,315,117	506,033
$2,000 under $4,000	719,914	213,867	*9,828	*863	719,914	213,004	710,086	210,119	1,831,979	106,318	6,024,416	1,519,157	6,024,416	1,519,157
$4,000 under $6,000	991,476	289,653	369,673	45,923	948,246	243,730	621,803	188,405	3,933,538	1,072,155	5,010,093	2,478,006	5,010,093	2,478,006
$6,000 under $8,000	1,075,114	117,226	814,121	68,863	474,014	48,364	260,993	32,261	4,122,832	2,141,131	4,599,089	3,495,875	4,599,089	3,495,875
$8,000 under $10,000									3,298,748	2,679,386	3,370,231	3,646,669	3,370,231	3,646,669
$10,000 under $12,000									2,703,722	3,022,082	2,723,141	3,896,912	2,723,141	3,896,912
$12,000 under $14,000									2,102,728	3,083,861	2,098,564	3,818,261	2,098,564	3,818,261
$14,000 under $16,000									1,635,347	3,076,634	1,634,253	3,614,695	1,634,253	3,614,557
$16,000 under $18,000		NOT APPLICABLE							1,255,314	2,837,105	1,252,794	3,265,770	1,252,794	3,265,756
$18,000 under $20,000									909,764	2,435,355	907,191	2,716,664	907,191	2,713,436
$20,000 under $25,000									884,051	2,824,439	884,051	2,965,401	884,051	2,961,623
$25,000 under $30,000									268,962	1,234,543	268,962	1,247,974	268,962	1,245,658
$30,000 or more									78,571	512,944	78,571	484,172	78,571	482,387
Taxable returns, total	**644,330**	**63,291**	**644,330**	**63,291**					**23,025,556**	**25,025,953**	**22,886,177**	**31,579,763**	**22,886,177**	**31,568,504**
Under $2,000	—	—	—	—					—	—	—	—	—	—
$2,000 under $4,000	—	—	—	—					1,831,979	106,318	1,772,879	593,144	1,772,879	593,144
$4,000 under $6,000	*43,230	*9,195	*43,230	*9,195					3,933,538	1,072,155	3,906,726	2,118,351	3,906,726	2,118,351
$6,000 under $8,000	601,100	54,096	601,100	54,096					4,122,832	2,141,131	4,098,013	3,265,013	4,098,013	3,265,013
$8,000 under $10,000									3,298,748	2,679,386	3,289,382	3,611,901	3,289,382	3,611,901
$10,000 under $12,000									2,703,722	3,022,082	2,696,371	3,881,731	2,696,371	3,881,731
$12,000 under $14,000									2,102,728	3,083,861	2,097,721	3,816,647	2,097,721	3,816,647
$14,000 under $16,000									1,635,347	3,076,634	1,633,516	3,612,996	1,633,516	3,612,859
$16,000 under $18,000		NOT APPLICABLE							1,255,314	2,837,105	1,252,794	3,265,770	1,252,794	3,265,756
$18,000 under $20,000									909,764	2,435,355	907,191	2,716,664	907,191	2,713,436
$20,000 under $25,000									884,051	2,824,439	884,051	2,965,401	884,051	2,961,623
$25,000 under $30,000									268,962	1,234,543	268,962	1,247,974	268,962	1,245,658
$30,000 or more									78,571	512,944	78,571	484,172	78,571	482,387
Total nontaxable returns	**2,650,941**	**616,417**	**549,292**	**52,357**	**2,650,941**	**564,060**	**2,101,649**	**489,748**	—	—	**12,280,296**	**2,075,826**	**12,280,296**	**2,075,826**
All returns, summary:														
Under $5,000	1,682,937	432,241	116,182	6,349	1,682,937	425,892	1,566,755	391,913	3,618,670	451,048	14,677,552	3,003,644	14,677,552	3,003,644
$5,000 under $10,000	1,612,334	247,467	1,077,440	109,299	968,004	138,168	534,894	97,835	9,568,427	5,547,942	10,641,394	8,642,097	10,641,394	8,642,097
$10,000 under $15,000									5,691,769	7,676,516	5,707,761	9,587,380	5,707,761	9,587,243
$15,000 under $20,000				NOT APPLICABLE					2,915,106	6,778,522	2,908,182	7,724,921	2,908,182	7,721,679
$20,000 or more									1,231,584	4,571,927	1,231,584	4,697,547	1,231,584	4,689,667

Footnotes at end of table.

Table 1.10—Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax due at time of filing						Total overpayment		Overpayment refunded		Taxpayers with positive response to Presidential Election Campaign Fund question	
	Total		Tax paid with return		Balance due after remittance		Number of returns	Amount	Number of returns	Amount	Number of returns	Number of "Yes" boxes checked
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount						
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
All returns, total	**2,619,045**	**691,984**	**1,786,612**	**396,004**	**1,952,758**	**295,980**	**32,960,862**	**9,884,460**	**32,945,115**	**9,882,488**	**7,102,277**	**9,035,534**
Under $2,000	—	—	—	—	—	—	6,403,643	564,996	6,392,994	564,330	—	—
$2,000 under $4,000	84,286	4,802	74,537	4,213	*19,058	*589	6,124,041	1,630,646	6,118,943	1,629,341	481,292	481,292
$4,000 under $6,000	182,765	22,471	77,048	10,169	135,244	12,302	4,900,377	1,671,969	4,900,377	1,671,969	1,314,165	1,319,062
$6,000 under $8,000	222,606	41,009	146,717	22,263	178,132	18,746	4,421,073	1,443,576	4,421,073	1,443,576	1,246,318	1,373,911
$8,000 under $10,000	250,959	41,875	147,424	12,852	191,138	29,023	3,123,673	1,009,082	3,123,673	1,009,082	957,155	1,158,416
$10,000 under $12,000	277,975	41,559	175,696	19,256	214,878	22,303	2,452,517	916,227	2,452,517	916,227	856,684	1,156,174
$12,000 under $14,000	272,600	53,247	177,552	28,788	213,187	24,459	1,830,971	787,569	1,830,971	787,569	660,592	948,800
$14,000 under $16,000	279,389	77,176	203,144	45,489	206,003	31,687	1,356,695	615,205	1,356,695	615,205	505,074	761,493
$16,000 under $18,000	247,059	67,473	188,638	40,536	182,098	26,936	1,008,255	496,021	1,008,255	496,021	449,050	684,714
$18,000 under $20,000	260,742	86,969	191,154	47,475	194,081	39,494	649,022	368,243	649,022	368,243	265,004	440,418
$20,000 under $25,000	364,653	145,279	274,970	97,717	282,052	47,562	519,073	286,168	519,073	286,168	261,928	503,432
$25,000 under $30,000	122,368	64,429	92,643	40,439	97,446	23,991	146,594	77,851	146,594	77,851	85,059	168,537
$30,000 or more	53,643	45,696	37,089	26,807	39,441	18,889	24,928	16,907	24,928	16,907	19,956	39,285
Taxable returns, total	**2,619,045**	**691,984**	**1,786,612**	**396,004**	**1,952,758**	**295,980**	**20,401,221**	**7,244,574**	**20,401,221**	**7,244,574**	**6,960,005**	**8,873,528**
Under $2,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $4,000	84,286	4,802	74,537	4,213	*19,058	*589	1,747,693	491,629	1,747,693	491,629	481,292	481,292
$4,000 under $6,000	182,765	22,471	77,048	10,169	135,244	12,302	3,750,773	1,068,584	3,750,773	1,068,584	1,225,773	1,230,670
$6,000 under $8,000	222,606	41,009	146,717	22,263	178,132	18,746	3,900,226	1,164,350	3,900,226	1,164,350	1,192,438	1,300,297
$8,000 under $10,000	250,959	41,875	147,424	12,852	191,138	29,023	3,042,824	974,314	3,042,824	974,314	957,155	1,158,416
$10,000 under $12,000	277,975	41,559	175,696	19,256	214,878	22,303	2,425,747	901,046	2,425,747	901,046	856,684	1,156,174
$12,000 under $14,000	272,600	53,247	177,552	28,788	213,187	24,459	1,830,128	785,955	1,830,128	785,955	660,592	948,800
$14,000 under $16,000	279,389	77,176	203,144	45,489	206,003	31,687	1,355,958	613,507	1,355,958	613,507	505,074	761,493
$16,000 under $18,000	247,059	67,473	188,638	40,536	182,098	26,936	1,008,255	496,021	1,008,255	496,021	449,050	684,714
$18,000 under $20,000	260,742	86,969	191,154	47,475	194,081	39,494	649,022	368,243	649,022	368,243	265,004	440,418
$20,000 under $25,000	364,653	145,279	274,970	97,717	282,052	47,562	519,073	286,168	519,073	286,168	261,928	503,432
$25,000 under $30,000	122,368	64,429	92,643	40,439	97,446	23,991	146,594	77,851	146,594	77,851	85,059	168,537
$30,000 or more	53,643	45,696	37,089	26,807	39,441	18,889	24,928	16,907	24,928	16,907	19,956	39,285
Total nontaxable returns	—	—	—	—	—	—	**12,559,641**	**2,639,886**	**12,543,894**	**2,637,914**	**142,272**	**162,006**
All returns, summary:												
Under $5,000	160,712	13,057	111,821	8,902	63,590	4,154	14,831,019	2,991,544	14,815,272	2,989,573	1,056,459	1,056,459
$5,000 under $10,000	579,904	97,100	333,905	40,595	459,982	56,505	10,141,788	3,328,724	10,141,788	3,328,724	2,942,471	3,276,222
$10,000 under $15,000	686,546	131,262	457,347	70,894	524,828	60,367	5,033,573	2,041,887	5,033,573	2,041,887	1,803,563	2,537,889
$15,000 under $20,000	651,219	195,161	478,837	110,649	485,419	84,512	2,263,887	1,141,378	2,263,887	1,141,378	932,841	1,453,710
$20,000 or more	540,664	255,405	404,702	164,963	418,939	90,441	690,595	380,926	690,595	380,926	366,943	711,254

*Estimate should be used with caution because of the small number of sample returns on which it is based.
NOTE: Detail may not add to total due to rounding.

Table 1.11—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts

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

Tax status and size of income under alternative concepts	Number of returns	Amount of income	Tax preferences excluded from adjusted gross income[1]		Investment interest per income concept[2]		Adjusted gross income less deficit	Itemized deduction per income concept			
								Total[3]		Interest paid deduction[4]	
			Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Part I—All Returns											
Size of adjusted gross income											
Total	**89,771,551**	**1,302,447,388**	**15,596,939**	**29,361,431**	**15,693,307**	**8,010,834**	**1,302,447,386**	**25,756,298**	**164,432,406**	**23,543,648**	**60,681,144**
Under $200,000	89,703,045	1,277,247,521	15,533,080	24,514,089	15,643,880	7,117,602	1,277,247,521	25,689,003	159,236,751	23,488,151	59,469,694
$200,000 under $500,000	59,884	16,711,100	55,554	2,563,958	42,968	552,368	16,711,100	58,756	3,173,563	48,473	814,585
$500,000 under $1,000,000	6,581	4,382,486	6,332	1,054,687	4,895	175,627	4,382,486	6,515	997,139	5,346	212,114
$1,000,000 or more	2,041	4,106,279	1,973	1,228,697	1,564	165,237	4,106,279	2,024	1,024,953	1,678	184,751
Size of expanded income[5]											
Total	**89,771,551**	**1,323,477,415**	**15,596,939**	**29,361,431**	**15,846,227**	**8,331,402**	**1,302,447,386**	**25,756,294**	**156,101,004**	**21,857,246**	**52,349,742**
Under $200,000	89,686,414	1,289,763,109	15,516,382	22,254,914	15,786,024	7,460,956	1,274,969,151	25,673,566	151,406,049	21,814,904	52,029,115
$200,000 under $500,000	72,300	20,267,585	68,033	3,186,737	50,862	544,691	17,625,538	70,159	2,773,397	36,803	264,120
$500,000 under $1,000,000	9,392	6,277,852	9,147	1,571,302	6,775	184,416	4,890,967	9,202	878,574	4,142	38,099
$1,000,000 or more	3,445	7,168,868	3,377	2,348,477	2,566	141,339	4,961,731	3,367	1,042,984	1,397	18,408
Size of adjusted gross income plus tax preferences											
Total	**89,771,551**	**1,331,808,817**	**15,596,939**	**29,361,431**	**15,846,227**	**8,331,402**	**1,302,447,386**	**25,756,298**	**164,432,406**	**23,543,648**	**60,681,144**
Under $200,000	89,681,285	1,296,071,336	15,511,320	22,084,429	15,780,895	7,222,741	1,273,986,907	25,668,440	158,435,004	23,471,045	59,210,550
$200,000 under $500,000	76,664	21,522,397	72,334	3,273,679	55,226	664,315	18,248,719	74,523	3,559,220	61,656	958,543
$500,000 under $1,000,000	9,929	6,622,564	9,680	1,587,160	7,312	214,446	5,035,404	9,739	1,112,774	7,943	259,282
$1,000,000 or more	3,673	7,592,519	3,605	2,416,163	2,794	229,900	5,176,356	3,596	1,325,409	3,004	252,769
Size of adjusted gross income less investment interest											
Total	**89,771,551**	**1,294,436,552**	**15,596,939**	**29,361,431**	**15,693,307**	**8,010,834**	**1,302,447,386**	**25,756,294**	**156,421,572**	**21,900,257**	**52,670,310**
Under $200,000	89,707,359	1,270,877,778	15,537,327	24,750,369	15,648,194	7,373,973	1,278,251,750	25,693,314	152,323,314	21,867,429	52,394,170
$200,000 under $500,000	56,176	15,658,104	51,909	2,427,765	39,260	418,956	16,077,060	55,048	2,497,164	29,313	229,473
$500,000 under $1,000,000	6,122	4,071,741	5,877	1,001,448	4,436	133,542	4,205,283	6,055	794,207	2,772	33,281
$1,000,000 or more	1,894	3,828,929	1,826	1,181,849	1,417	84,364	3,913,293	1,877	806,887	743	13,386
Part II—Taxable Returns											
Size of adjusted gross income											
Total	**68,688,305**	**1,241,202,685**	**13,646,486**	**27,421,695**	**15,193,787**	**7,605,758**	**1,241,202,685**	**24,614,256**	**156,646,479**	**22,638,864**	**57,855,277**
Under $200,000	68,619,897	1,216,032,313	13,582,685	22,575,266	15,144,414	6,713,736	1,216,032,313	24,547,041	151,463,496	22,583,432	56,646,683
$200,000 under $500,000	59,796	16,688,841	55,500	2,563,082	42,919	551,548	16,688,841	58,684	3,165,416	48,413	813,006
$500,000 or more	8,612	8,481,531	8,301	2,283,347	6,454	340,475	8,481,531	8,531	2,017,567	7,019	395,587
Size of expanded income[5]											
Total	**68,688,305**	**1,260,713,271**	**13,646,486**	**27,421,695**	**15,341,725**	**7,911,109**	**1,241,202,685**	**24,614,252**	**148,735,370**	**21,026,767**	**49,944,168**
Under $200,000	68,603,273	1,227,031,484	13,565,995	20,321,999	15,281,570	7,041,550	1,213,751,035	24,531,597	144,051,061	20,984,470	49,624,858
$200,000 under $500,000	72,206	20,242,971	67,972	3,181,312	50,819	544,139	17,605,798	70,094	2,767,182	36,762	263,291
$500,000 or more	12,826	13,438,815	12,519	3,918,383	9,336	325,420	9,845,852	12,561	1,917,127	5,535	56,019
Size of adjusted gross income plus tax preferences											
Total	**68,688,305**	**1,268,624,380**	**13,646,486**	**27,421,695**	**15,341,725**	**7,911,109**	**1,241,202,685**	**24,614,256**	**156,646,479**	**22,638,864**	**57,855,277**
Under $200,000	68,598,152	1,232,922,101	13,560,940	20,151,724	15,276,449	6,804,080	1,212,770,377	24,526,479	150,662,188	22,566,327	56,387,916
$200,000 under $500,000	76,564	21,496,624	72,268	3,268,056	55,177	663,386	18,228,568	74,452	3,551,636	61,597	956,666
$500,000 or more	13,589	14,205,654	13,278	4,001,914	10,099	443,642	10,203,740	13,325	2,432,656	10,940	510,494
Size of adjusted gross income less investment interest											
Total	**68,688,305**	**1,233,596,927**	**13,646,486**	**27,421,695**	**15,193,787**	**7,605,758**	**1,241,202,685**	**24,614,252**	**149,040,721**	**21,068,968**	**50,249,519**
Under $200,000	68,624,203	1,210,065,125	13,586,925	22,811,153	15,148,720	6,969,462	1,217,034,587	24,551,344	144,952,794	21,036,185	49,974,741
$200,000 under $500,000	56,094	15,637,157	**59,561	**4,610,542	39,217	418,425	16,055,582	54,982	2,490,563	29,271	228,621
$500,000 or more	8,008	7,894,645	**	**	5,850	217,871	8,112,517	7,926	1,597,364	3,512	46,156

Footnotes at end of table.

Table 1.11—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts—Continued

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

Tax status and size of income under alternative concepts	Number of returns	Amount of income	Tax preferences excluded from adjusted gross income[1]		Investment interest per income concept[2]		Adjusted gross income less deficit	Itemized deductions per income concept			
								Total[3]		Interest paid deduction[4]	
			Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Part III —Nontaxable returns											
Size of adjusted gross income											
Total	**21,083,246**	**61,244,701**	**1,950,453**	**1,939,736**	**499,520**	**405,076**	**61,244,701**	**1,142,042**	**7,785,927**	**904,784**	**2,825,867**
Under $200,000	21,083,148	61,215,208	1,950,395	1,938,823	499,466	403,867	61,215,208	1,141,962	7,773,254	904,719	2,823,011
$200,000 under $500,000	88	22,259	54	876	49	820	22,259	72	8,148	60	1,579
$500,000 or more	10	7,234	4	37	5	389	7,234	8	4,525	5	1,278
Size of expanded income[5]											
Total	**21,083,246**	**62,764,144**	**1,950,453**	**1,939,736**	**504,502**	**420,293**	**61,244,701**	**1,142,042**	**7,365,634**	**830,479**	**2,405,574**
Under $200,000	21,083,141	62,731,625	1,950,387	1,932,915	504,454	419,406	61,218,116	1,141,969	7,354,988	830,434	2,404,256
$200,000 under $500,000	94	24,613	61	5,425	43	552	19,740	65	6,216	41	830
$500,000 or more	11	7,905	5	1,396	5	336	6,845	8	4,431	4	488
Size of adjusted gross income plus tax preferences											
Total	**21,083,246**	**63,184,437**	**1,950,453**	**1,939,736**	**504,502**	**420,293**	**61,244,701**	**1,142,042**	**7,785,927**	**904,784**	**2,825,867**
Under $200,000	21,083,133	63,149,235	1,950,380	1,932,705	504,446	418,661	61,216,530	1,141,961	7,772,816	904,718	2,822,634
$200,000 under $500,000	100	25,773	66	5,623	49	929	20,150	71	7,584	59	1,676
$500,000 or more	13	9,429	7	1,409	7	704	8,020	10	5,527	7	1,557
Size of adjusted gross income less investment interest											
Total	**21,083,246**	**60,839,625**	**1,950,453**	**1,939,736**	**499,520**	**405,076**	**61,244,701**	**1,142,042**	**7,380,851**	**831,289**	**2,420,791**
Under $200,000	21,083,156	60,812,653	1,950,402	1,939,216	499,474	404,511	61,217,164	1,141,970	7,370,520	831,244	2,419,428
$200,000 under $500,000	82	20,947	**51	**521	43	531	21,478	66	6,602	42	852
$500,000 or more	8	6,024	**	**	3	35	6,059	6	3,730	3	510

Footnotes at end of table.

Table 1.11—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts—Continued

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

Tax status and size of income under alternative concepts	Itemized deductions per income concept—Continued								Zero bracket amount		Exemption amount
	Taxes paid deduction		Contributions deduction		Medical and dental expense deduction		Total miscellaneous deductions				
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Part I —All Returns											
Size of adjusted gross income											
Total	**25,616,919**	**59,506,835**	**23,939,571**	**19,691,249**	**17,877,783**	**12,203,983**	**21,862,475**	**12,349,195**	**85,280,660**	**215,787,307**	**164,900,772**
Under $200,000	25,549,713	57,718,847	23,873,980	18,002,928	17,843,793	12,151,849	21,803,143	11,893,432	85,212,373	215,577,031	164,719,314
$200,000 under $500,000	58,687	1,184,604	57,224	853,761	29,605	43,827	51,537	276,786	59,724	184,338	159,505
$500,000 under $1,000,000	6,499	320,832	6,374	363,603	3,324	6,710	5,941	93,880	6,545	19,907	16,822
$1,000,000 or more	2,020	282,552	1,993	470,956	1,061	1,597	1,854	85,097	2,018	6,032	5,132
Size of expanded income[5]											
Total	**25,616,919**	**59,506,835**	**23,939,571**	**19,691,249**	**17,877,783**	**12,203,983**	**21,862,475**	**12,349,195**	**85,280,660**	**215,787,307**	**164,900,772**
Under $200,000	25,534,272	57,512,279	23,859,242	17,881,344	17,835,294	12,140,349	21,789,971	11,842,963	85,196,160	215,527,467	164,678,689
$200,000 under $500,000	70,103	1,284,422	68,072	872,869	35,858	52,642	61,106	299,344	71,860	221,452	189,431
$500,000 under $1,000,000	9,184	353,995	8,948	378,408	4,833	8,154	8,336	99,919	9,280	28,259	24,011
$1,000,000 or more	3,360	356,140	3,309	558,628	1,798	2,839	3,062	106,969	3,360	10,129	8,642
Size of adjusted gross income plus excluded tax preferences											
Total	**25,616,919**	**59,506,835**	**23,939,571**	**19,691,249**	**17,877,783**	**12,203,983**	**21,862,475**	**12,349,195**	**85,280,660**	**215,787,307**	**164,900,772**
Under $200,000	25,529,155	57,442,230	23,854,203	17,830,961	17,832,844	12,138,167	21,785,251	11,813,096	85,191,263	215,512,277	164,664,521
$200,000 under $500,000	74,455	1,330,865	72,359	898,819	37,931	53,975	65,082	317,018	76,032	234,407	201,521
$500,000 under $1,000,000	9,721	362,759	9,475	379,129	5,090	8,852	8,871	102,752	9,798	29,860	25,485
$1,000,000 or more	3,588	370,982	3,534	582,340	1,918	2,988	3,271	116,330	3,567	10,763	9,245
Size of adjusted gross income less investment interest											
Total	**25,616,919**	**59,506,835**	**23,939,571**	**19,691,249**	**17,877,783**	**12,203,983**	**21,862,475**	**12,349,195**	**85,280,660**	**215,787,307**	**164,900,772**
Under $200,000	25,554,016	57,793,062	23,878,205	18,058,918	17,845,925	12,155,008	21,807,010	11,922,156	85,216,548	215,589,924	164,731,361
$200,000 under $500,000	54,990	1,133,853	53,593	831,188	27,782	41,351	48,249	261,299	56,124	173,225	149,099
$500,000 under $1,000,000	6,040	311,228	5,926	353,567	3,093	6,186	5,505	89,945	6,100	18,521	15,581
$1,000,000 or more	1,873	268,692	1,847	447,575	983	1,438	1,711	75,795	1,888	5,638	4,731
Part II—Taxable Returns											
Size of adjusted gross income											
Total	**24,532,463**	**57,993,794**	**23,062,551**	**18,990,830**	**16,982,485**	**10,302,402**	**21,057,378**	**11,504,176**	**68,656,434**	**188,824,744**	**132,081,734**
Under $200,000	24,465,325	56,207,045	22,997,025	17,303,388	16,948,529	10,250,450	20,998,105	11,055,930	68,588,230	188,614,714	131,900,546
$200,000 under $500,000	58,626	1,183,436	57,164	853,219	29,574	43,650	51,483	272,106	59,649	184,115	159,267
$500,000 or more	8,512	603,314	8,362	834,223	4,382	8,302	7,790	176,141	8,555	25,914	21,920
Size of expanded income[5]											
Total	**24,532,463**	**57,993,794**	**23,062,551**	**18,990,830**	**16,982,485**	**10,302,402**	**21,057,378**	**11,504,176**	**68,656,434**	**188,824,744**	**132,081,734**
Under $200,000	24,449,877	56,000,318	22,982,280	17,181,766	16,940,028	10,238,950	20,984,927	11,005,168	68,572,011	188,565,132	131,859,929
$200,000 under $500,000	70,048	1,283,528	68,019	872,382	35,829	52,492	61,059	295,489	71,790	221,244	189,182
$500,000 or more	12,538	709,948	12,252	936,682	6,628	10,960	11,392	203,518	12,633	38,368	32,623
Size of adjusted gross income plus excluded tax preferences											
Total	**24,532,463**	**57,993,794**	**23,062,551**	**18,990,830**	**16,982,485**	**10,302,402**	**21,057,378**	**11,504,176**	**68,656,434**	**188,824,744**	**132,081,734**
Under $200,000	24,444,768	55,930,464	22,977,249	17,131,446	16,937,580	10,236,768	20,980,213	10,975,594	68,567,120	188,549,961	131,845,784
$200,000 under $500,000	74,394	1,329,785	72,299	898,272	37,901	53,825	65,030	312,888	75,958	234,185	201,257
$500,000 or more	13,301	733,545	13,003	961,113	7,004	11,808	12,135	215,694	13,356	40,598	34,693
Size of adjusted gross income less investment interest											
Total	**24,532,463**	**57,993,794**	**23,062,551**	**18,990,830**	**16,982,485**	**10,302,402**	**21,057,378**	**11,504,176**	**68,656,434**	**188,824,744**	**132,081,734**
Under $200,000	24,469,620	56,280,977	23,001,242	17,359,320	16,950,658	10,253,581	21,001,965	11,084,175	68,592,399	188,627,589	131,912,571
$200,000 under $500,000	54,935	1,132,959	53,540	830,701	**31,827	**48,821	48,201	257,080	56,053	173,016	148,875
$500,000 or more	7,908	579,858	7,769	800,809	**	**	7,212	162,921	7,982	24,140	20,288

Table 1.11—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts—Continued

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

Tax status and size of income under alternative Concepts	Itemized deductions per income concept—Continued								Zero bracket amount		Exemption amount
	Taxes paid deduction		Contributions deduction		Medical and dental expense deduction		Total miscellaneous deductions				
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Part III —Nontaxable returns											
Size of adjusted gross income											
Total	**1,084,456**	**1,513,041**	**877,020**	**700,418**	**895,298**	**1,901,581**	**805,097**	**845,020**	**16,624,226**	**26,962,563**	**32,819,039**
Under $200,000	1,084,388	1,511,802	876,955	699,540	895,264	1,901,399	805,038	837,502	16,624,143	26,962,316	32,818,768
$200,000 under $500,000	61	1,168	60	543	31	178	54	4,681	75	223	238
$500,000 or more	7	71	5	336	3	4	5	2,837	8	24	33
Size of expanded income[5]											
Total	**1,084,456**	**1,513,041**	**877,020**	**700,418**	**895,298**	**1,901,581**	**805,097**	**845,020**	**16,624,226**	**26,962,563**	**32,819,039**
Under $200,000	1,084,395	1,511,960	876,962	699,578	895,266	1,901,399	805,044	837,794	16,624,149	26,962,335	32,818,760
$200,000 under $500,000	55	894	53	487	29	150	47	3,855	70	208	249
$500,000 or more	6	187	5	353	3	32	6	3,371	7	20	29
Size of adjusted gross income plus excluded tax preferences											
Total	**1,084,456**	**1,513,041**	**877,020**	**700,418**	**895,298**	**1,901,581**	**805,097**	**845,020**	**16,624,226**	**26,962,563**	**32,819,039**
Under $200,000	1,084,387	1,511,765	876,954	699,515	895,264	1,901,399	805,038	837,502	16,624,143	26,962,316	32,818,737
$200,000 under $500,000	61	1,080	60	547	30	150	52	4,130	74	222	264
$500,000 or more	8	196	6	357	4	32	7	3,387	9	25	37
Size of adjusted gross income less investment interest											
Total	**1,084,456**	**1,513,041**	**877,020**	**700,418**	**895,298**	**1,901,581**	**805,097**	**845,020**	**16,624,226**	**26,962,563**	**32,819,039**
Under $200,000	1,084,396	1,512,085	876,963	699,598	895,267	1,901,427	805,045	837,981	16,624,149	26,962,335	32,818,790
$200,000 under $500,000	55	894	53	487	**31	**154	48	4,219	71	209	224
$500,000 or more	5	62	4	333	**	**	4	2,820	6	19	25

Footnotes at end of table

Table 1.11—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts—Continued

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

Tax status and size of income under alternative concepts	Taxable income[4]		Income tax before credits		Additional tax for tax preferences		Tax credits				Total income tax
							Total		Foreign tax credit		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Part I —All Returns											
Size of adjusted gross income											
Total	**85,280,660**	**1,062,190,322**	**73,087,283**	**203,803,653**	**495,332**	**1,514,475**	**73,076,848**	**17,085,591**	**278,267**	**901,030**	**188,232,537**
Under $200,000	85,212,373	1,042,137,731	73,019,034	192,882,171	479,093	1,058,257	73,008,599	16,621,633	269,068	788,644	177,318,794
$200,000 under $500,000	59,724	13,571,996	59,692	6,980,529	13,278	230,156	59,692	314,282	7,398	62,144	6,896,404
$500,000 under $1,000,000	6,545	3,392,522	6,542	1,982,807	2,154	101,825	6,542	82,491	1,277	22,131	2,002,141
$1,000,000 or more	2,018	3,088,073	2,015	1,958,146	807	124,237	2,015	67,185	524	28,111	2,015,197
Size of expanded income[5]											
Total	**85,280,660**	**1,062,190,322**	**73,087,283**	**203,803,653**	**495,332**	**1,514,475**	**73,076,848**	**17,085,591**	**278,267**	**901,030**	**188,232,537**
Under $200,000	85,196,160	1,040,171,457	73,002,840	192,007,268	463,312	797,391	72,992,405	16,572,165	267,836	789,228	176,232,493
$200,000 under $500,000	71,860	14,367,779	71,815	7,203,454	25,071	298,938	71,815	333,698	8,113	59,292	7,168,693
$500,000 under $1,000,000	9,280	3,845,679	9,271	2,192,391	4,798	162,253	9,271	92,897	1,553	22,574	2,261,747
$1,000,000 or more	3,360	3,805,407	3,357	2,400,540	2,151	255,894	3,357	86,831	765	29,936	2,569,603
Size of adjusted gross income plus tax preferences											
Total	**85,280,660**	**1,062,190,322**	**73,087,283**	**203,803,653**	**495,332**	**1,514,475**	**73,076,848**	**17,085,591**	**278,267**	**901,030**	**188,232,537**
Under $200,000	85,191,263	1,039,605,401	72,997,961	191,758,043	460,503	774,098	72,987,526	16,555,863	267,432	786,778	175,976,278
$200,000 under $500,000	76,032	14,759,286	75,973	7,359,098	27,441	308,680	75,973	344,498	8,377	60,734	7,323,280
$500,000 under $1,000,000	9,798	3,941,284	9,787	2,240,112	5,061	163,566	9,787	94,995	1,650	23,044	2,308,683
$1,000,000 or more	3,567	3,884,350	3,562	2,446,399	2,327	268,131	3,562	90,234	808	30,474	2,624,296
Size of adjusted gross income less investment interest											
Total	**85,280,660**	**1,062,190,322**	**73,087,283**	**203,803,653**	**495,332**	**1,514,475**	**73,076,848**	**17,085,591**	**278,267**	**901,030**	**188,232,537**
Under $200,000	85,216,548	1,042,697,124	73,023,186	193,139,610	481,097	1,092,831	73,012,751	16,639,192	269,559	791,426	177,593,249
$200,000 under $500,000	56,124	13,184,827	56,113	6,817,998	11,599	212,216	56,113	302,921	7,022	60,510	6,727,293
$500,000 under $1,000,000	6,100	3,284,212	6,097	1,926,943	1,929	95,074	6,097	79,067	1,199	21,430	1,942,950
$1,000,000 or more	1,888	3,024,159	1,887	1,919,101	707	114,353	1,887	64,411	487	27,665	1,969,044
Part II —Taxable Returns											
Size of adjusted gross income											
Total	**68,656,434**	**1,027,301,022**	**68,645,866**	**202,270,173**	**495,332**	**1,514,475**	**68,635,431**	**15,552,111**	**241,638**	**721,943**	**188,232,537**
Under $200,000	68,588,230	1,007,267,609	68,577,696	191,357,962	479,093	1,058,257	68,567,261	15,097,425	232,477	615,090	177,318,794
$200,000 under $500,000	59,649	13,556,415	59,620	6,973,114	13,278	230,156	59,620	306,867	7,366	58,447	6,896,404
$500,000 or more	8,555	6,476,997	8,550	3,939,097	2,961	226,062	8,550	147,820	1,795	48,406	4,017,338
Size of expanded income[5]											
Total	**68,656,434**	**1,027,301,022**	**68,645,866**	**202,270,173**	**495,332**	**1,514,475**	**68,635,431**	**15,552,111**	**241,638**	**721,943**	**188,232,537**
Under $200,000	68,572,011	1,005,300,832	68,561,496	190,482,858	463,312	797,391	68,551,061	15,047,755	231,245	615,674	176,232,493
$200,000 under $500,000	71,790	14,352,292	71,747	7,196,047	25,071	298,938	71,747	326,291	8,080	55,421	7,168,693
$500,000 or more	12,633	7,647,898	12,623	4,591,269	6,949	418,147	12,623	178,065	2,313	50,849	4,831,350
Size of adjusted gross income plus tax preferences											
Total	**68,656,434**	**1,027,301,022**	**68,645,866**	**202,270,173**	**495,332**	**1,514,475**	**68,635,431**	**15,552,111**	**241,638**	**721,943**	**188,232,537**
Under $200,000	68,567,120	1,004,735,280	68,556,623	190,233,834	460,503	774,098	68,546,188	15,031,655	230,841	613,224	175,976,278
$200,000 under $500,000	75,958	14,743,705	75,901	7,351,683	27,441	308,680	75,901	337,083	8,345	57,037	7,323,280
$500,000 or more	13,356	7,822,037	13,342	4,684,655	7,388	431,697	13,342	183,373	2,452	51,682	4,932,979
Size of adjusted gross income less investment interest											
Total	**68,656,434**	**1,027,301,022**	**68,645,866**	**202,270,173**	**495,332**	**1,514,475**	**68,635,431**	**15,552,111**	**241,638**	**721,943**	**188,232,537**
Under $200,000	68,592,399	1,007,826,498	68,581,842	191,615,200	481,097	1,092,831	68,571,407	15,114,782	232,968	617,872	177,593,249
$200,000 under $500,000	56,053	13,169,338	56,045	6,810,591	11,599	212,216	56,045	295,514	6,989	56,638	6,727,293
$500,000 or more	7,982	6,305,184	7,979	3,844,382	2,636	209,427	7,979	141,815	1,681	47,433	3,911,994

Footnotes at end of table.

Table 1.11—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts—Continued

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

Tax status and size of income under alternative concepts	Taxable income		Income tax before credits		Additional tax for tax preferences		Tax credits				Total income tax
							Total		Foreign tax credit		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Part III —Nontaxable returns											
Size of adjusted gross income											
Total	**16,624,226**	**34,889,300**	**4,441,417**	**1,533,479**	—	—	**4,441,417**	**1,533,479**	**36,629**	**179,087**	—
Under $200,000	16,624,143	34,870,121	4,441,338	1,524,208	—	—	4,441,338	1,524,208	36,591	173,554	—
$200,000 under $500,000	75	15,581	72	7,415	—	—	72	7,415	32	3,697	—
$500,000 or more	8	3,597	7	1,856	—	—	7	1,856	6	1,836	—
Size of expanded income[5]											
Total	**16,624,226**	**34,889,300**	**4,441,417**	**1,533,479**	—	—	**4,441,417**	**1,533,479**	**36,629**	**179,087**	—
Under $200,000	16,624,149	34,870,625	4,441,344	1,524,410	—	—	4,441,344	1,524,410	36,591	173,554	—
$200,000 under $500,000	70	15,487	68	7,407	—	—	68	7,407	33	3,872	—
$500,000 or more	7	3,187	5	1,663	—	—	5	1,663	5	1,662	—
Size of adjusted gross income plus tax preferences											
Total	**16,624,226**	**34,889,300**	**4,441,417**	**1,533,479**	—	—	**4,441,417**	**1,533,479**	**36,629**	**179,087**	—
Under $200,000	16,624,143	34,870,121	4,441,338	1,524,208	—	—	4,441,338	1,524,208	36,591	173,554	—
$200,000 under $500,000	74	15,580	72	7,415	—	—	72	7,415	32	3,697	—
$500,000 or more	9	3,598	7	1,856	—	—	7	1,856	6	1,836	—
Size of adjusted gross income less investment interest											
Total	**16,624,226**	**34,889,300**	**4,441,417**	**1,533,479**	—	—	**4,441,417**	**1,533,479**	**36,629**	**179,087**	—
Under $200,000	16,624,149	34,870,625	4,441,344	1,524,410	—	—	4,441,344	1,524,410	36,591	173,554	—
$200,000 under $500,000	71	15,488	68	7,407	—	—	68	7,407	33	3,872	—
$500,000 or more	6	3,186	5	1,663	—	—	5	1,663	5	1,662	—

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

[1]The sum of excluded net long-term capital gains, dividend exclusion and, to the extent reported, other tax preferences from Form 4625. The itemized deduction tax preference is not included in this concept.

[2]Investment interest, for the purpose of this table, is defined as interest deducted (excluding home mortgage interest) limited to the amount of investment income.

[3]In the case of the "Adjusted Gross Income" and "Adjusted Gross Income Plus Excluded Tax Preferences" lines, this is total itemized deductions as transcribed from Schedule A. In the case of the "Expanded Income" and the "Adjusted Gross Income Less Investment Interest" lines, this is total itemized deductions minus investment interest.

[4]In the case of the "Adjusted Gross Income" and "Adjusted Gross Income Plus Excluded Tax Preferences" lines, this is interest deducted as transcribed from the tax return. In the case of the "Expanded Income" and the "Adjusted Gross Income Less Investment Interest" lines, this is interest deducted minus investment interest.

[5]Adjusted gross income plus excluded tax preferences minus investment interest.

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

Table 1.12—Selected Income Items by Size of Specified Income

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

Size of specified income item	Adjusted gross income		Deficit		Salaries and wages		Business and profession Net profit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	**89,247,480**	**1,309,918,739**	**484,306**	**7,471,354**	**80,278,349**	**1,090,291,855**	**6,160,518**	**61,413,703**
$1 under $1,000	3,487,295	2,023,096	123,296	60,333	4,227,743	2,303,895	1,276,340	557,473
$1,000 under $2,000	4,999,609	7,473,213	47,919	72,025	5,161,933	7,692,687	730,771	1,068,747
$2,000 under $3,000	4,680,830	11,705,483	57,891	143,709	4,586,024	11,471,513	529,772	1,312,329
$3,000 under $4,000	4,553,366	15,907,472	32,426	113,035	4,192,960	14,594,013	426,172	1,488,658
$4,000 under $5,000	3,991,026	17,943,794	35,970	160,583	3,449,134	15,499,639	346,937	1,552,292
$5,000 under $6,000	4,403,902	24,317,061	16,146	89,160	3,814,026	21,057,751	257,722	1,411,764
$6,000 under $7,000	4,401,697	28,607,922	10,827	71,170	3,733,032	24,227,121	255,080	1,654,029
$7,000 under $8,000	3,849,675	28,868,719	13,394	100,706	3,217,670	24,109,231	211,901	1,591,810
$8,000 under $9,000	3,699,146	31,367,198	8,220	70,008	3,086,394	26,177,583	206,389	1,753,760
$9,000 under $10,000	3,230,856	30,649,637	12,289	116,460	2,783,289	26,368,943	163,456	1,549,273
$10,000 under $11,000	3,152,904	33,100,725	9,983	103,078	2,855,596	29,994,693	141,091	1,478,407
$11,000 under $12,000	2,947,780	33,905,286	12,352	143,348	2,668,000	30,668,158	126,149	1,448,808
$12,000 under $13,000	2,913,381	36,397,341	11,071	137,049	2,530,662	31,600,288	112,166	1,398,144
$13,000 under $14,000	2,668,149	35,995,235	4,135	55,686	2,329,057	31,434,230	113,270	1,528,885
$14,000 under $15,000	2,559,385	37,132,041	4,010	57,907	2,316,099	33,591,647	86,898	1,258,072
$15,000 under $20,000	11,408,934	198,794,563	22,369	380,870	10,598,712	184,615,299	347,713	6,015,091
$20,000 under $25,000	8,552,615	190,941,609	10,365	236,958	7,659,973	170,966,350	218,566	4,862,531
$25,000 under $30,000	5,386,257	146,822,233	12,213	326,651	4,804,629	131,068,555	146,881	4,020,371
$30,000 under $50,000	6,535,452	238,969,911	16,413	606,165	5,212,543	188,785,929	288,474	11,016,974
$50,000 under $100,000	1,471,406	96,283,476	12,218	844,719	876,266	56,829,076	147,472	9,864,893
$100,000 under $200,000	285,309	37,512,860	6,511	887,225	149,117	19,452,188	23,243	2,990,621
$200,000 under $500,000	59,884	16,711,100	3,025	905,109	23,814	6,393,587	3,484	964,022
$500,000 under $1,000,000	6,581	4,382,486	766	530,194	1,403	903,471	415	279,544
$1,000,000 or more	2,041	4,106,279	497	1,259,205	273	486,008	156	347,204

Size of specified income item	Business and profession Net loss		Farm Net profit		Farm Net loss		Partnership Net profit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	**2,033,857**	**7,867,195**	**1,318,651**	**11,034,552**	**1,386,143**	**7,469,259**	**1,764,522**	**24,274,158**
$1 under $1,000	868,015	355,520	291,297	130,801	360,277	166,452	416,082	147,312
$1,000 under $2,000	364,972	531,571	179,035	266,043	280,942	410,340	180,718	268,831
$2,000 under $3,000	228,426	560,137	105,652	257,562	175,319	439,565	140,486	347,132
$3,000 under $4,000	138,390	481,136	102,062	346,284	105,495	368,548	105,016	361,737
$4,000 under $5,000	88,015	393,960	67,952	307,094	104,889	469,975	86,936	383,172
$5,000 under $6,000	67,577	368,724	58,252	315,528	67,533	371,222	60,766	334,891
$6,000 under $7,000	42,516	275,060	60,658	400,371	34,739	223,734	73,890	476,837
$7,000 under $8,000	34,171	254,385	53,278	404,048	41,956	313,720	52,800	393,375
$8,000 under $9,000	28,953	245,891	18,329	154,517	37,739	317,322	49,520	420,674
$9,000 under $10,000	24,454	232,007	28,262	268,766	12,929	122,713	33,865	323,152
$10,000 under $11,000	18,613	195,252	32,170	340,110	23,233	244,258	36,139	380,229
$11,000 under $12,000	18,717	214,610	20,028	231,828	21,695	248,533	29,608	343,326
$12,000 under $13,000	11,222	139,718	35,686	447,260	13,996	176,697	29,177	363,724
$13,000 under $14,000	11,763	157,574	25,460	346,577	5,200	69,652	24,626	330,506
$14,000 under $15,000	10,034	145,086	18,380	264,655	10,687	155,647	20,981	303,766
$15,000 under $20,000	28,938	507,118	66,236	1,169,775	31,511	544,753	101,541	1,785,085
$20,000 under $25,000	13,443	297,326	46,826	1,041,542	20,699	469,058	63,166	1,429,853
$25,000 under $30,000	7,901	218,084	42,219	1,143,121	7,859	217,031	41,973	1,142,037
$30,000 under $50,000	15,507	592,761	47,802	1,777,172	16,411	617,194	105,330	4,057,070
$50,000 under $100,000	7,654	516,846	16,651	1,036,241	8,591	600,305	82,257	5,634,011
$100,000 under $200,000	3,139	428,493	2,009	261,595	3,305	442,696	24,273	3,205,438
$200,000 under $500,000	1,092	319,722	380	100,838	941	271,225	4,765	1,326,144
$500,000 under $1,000,000	246	167,405	21	12,591	141	94,013	481	315,919
$1,000,000 or more	99	268,809	6	10,234	56	114,604	126	199,935

Footnotes at end of table.

Table 1.12—Selected Income Items by Size of Specified Income—Continued

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

Size of specified income item	Partnership		Small Business Corporation				Sales of capital assets	
	Net loss		Net profit		Net loss		Net gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	**1,105,408**	**9,229,372**	**404,391**	**5,025,859**	**246,953**	**2,741,053**	**6,604,562**	**26,232,396**
$1 under $1,000	461,662	159,329	95,156	36,938	69,867	28,827	3,444,540	1,018,456
$1,000 under $2,000	165,494	235,439	39,022	55,695	19,385	29,495	921,239	1,329,305
$2,000 under $3,000	87,991	219,182	31,152	73,813	22,620	54,701	523,871	1,276,627
$3,000 under $4,000	61,392	209,507	31,301	108,792	17,989	61,062	345,327	1,195,147
$4,000 under $5,000	41,617	186,955	21,916	98,377	13,324	60,484	246,707	1,105,651
$5,000 under $6,000	32,634	177,647	19,706	106,036	11,415	62,060	160,128	868,576
$6,000 under $7,000	30,253	196,154	19,865	129,685	12,936	83,363	142,425	925,154
$7,000 under $8,000	18,546	138,287	10,862	81,847	11,579	88,030	96,926	722,035
$8,000 under $9,000	15,815	134,216	10,241	86,897	3,993	33,923	107,008	909,572
$9,000 under $10,000	17,567	166,897	6,474	61,283	7,996	76,133	89,158	842,121
$10,000 under $11,000	12,872	135,592	5,627	59,133	2,639	27,976	58,374	612,752
$11,000 under $12,000	10,813	125,185	10,775	124,611	4,212	48,389	47,369	542,963
$12,000 under $13,000	12,606	156,014	7,788	97,790	9,835	124,620	40,085	502,512
$13,000 under $14,000	12,687	171,501	5,964	81,050	978	13,312	35,924	483,200
$14,000 under $15,000	8,031	116,546	4,706	67,626	2,131	30,639	29,415	426,697
$15,000 under $20,000	29,750	518,544	18,333	320,716	4,625	80,863	119,585	2,046,275
$20,000 under $25,000	19,034	425,096	17,371	387,699	8,217	176,102	64,738	1,447,710
$25,000 under $30,000	10,633	290,709	7,908	219,284	3,427	93,350	29,061	794,777
$30,000 under $50,000	24,482	955,334	23,412	878,746	8,771	330,211	53,876	2,045,169
$50,000 under $100,000	18,881	1,290,340	11,714	787,746	8,204	550,880	31,070	2,135,829
$100,000 under $200,000	8,195	1,137,143	3,669	488,289	1,718	234,190	10,964	1,489,801
$200,000 under $500,000	3,404	1,004,061	1,120	319,835	916	260,472	5,041	1,519,660
$500,000 under $1,000,000	736	491,701	232	156,014	121	82,162	1,153	779,267
$1,000,000 or more	313	587,994	77	197,958	55	109,810	578	1,213,638

Size of specified income item	Sales of capital assets		Sales of property *other* than capital assets				Dividends in adjusted gross income	
	Net loss		Net gain		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	**2,106,524**	**3,001,020**	**740,014**	**2,201,512**	**338,125**	**944,610**	**9,425,819**	**30,206,475**
$1 under $1,000	1,006,262	353,710	391,220	144,253	213,500	71,748	5,841,999	1,663,149
$1,000 under $2,000	356,108	505,968	110,614	165,286	53,859	78,950	1,187,154	1,679,095
$2,000 under $3,000	184,011	456,131	67,893	161,582	19,682	46,264	593,710	1,466,956
$3,000 under $4,000	559,746	1,679,238	40,875	142,809	10,948	36,404	371,705	1,277,262
$4,000 under $5,000	**397	**5,973	24,516	110,506	5,972	26,461	269,617	1,208,475
$5,000 under $6,000	—	—	21,044	114,376	4,481	24,398	218,042	1,196,035
$6,000 under $7,000	—	—	11,546	75,739	3,989	25,003	149,668	961,774
$7,000 under $8,000	—	—	12,347	93,757	3,423	26,224	103,220	775,800
$8,000 under $9,000	—	—	8,247	71,058	1,517	12,788	84,954	720,993
$9,000 under $10,000	—	—	7,520	71,325	5,561	53,795	52,489	497,707
$10,000 under $11,000	—	—	6,598	67,930	1,280	13,221	52,465	548,727
$11,000 under $12,000	**	**	2,869	32,538	841	9,562	44,789	516,391
$12,000 under $13,000	—	—	5,002	61,846	871	10,879	39,164	488,280
$13,000 under $14,000	—	—	3,932	53,295	656	8,819	29,577	398,742
$14,000 under $15,000	—	—	2,737	39,776	508	7,334	29,507	428,287
$15,000 under $20,000	—	—	9,963	176,378	2,655	44,331	116,360	1,994,217
$20,000 under $25,000	—	—	4,768	105,906	1,978	45,185	62,329	1,381,393
$25,000 under $30,000	—	—	2,401	64,252	1,917	51,014	33,530	911,065
$30,000 under $50,000	—	—	2,825	109,955	2,647	100,133	75,705	2,884,679
$50,000 under $100,000	—	—	2,266	157,694	1,144	71,539	45,081	3,044,444
$100,000 under $200,000	—	—	619	84,227	476	61,332	16,421	2,249,840
$200,000 under $500,000	—	—	180	50,065	162	54,619	6,570	1,925,428
$500,000 under $1,000,000	—	—	23	15,988	43	29,737	1,199	821,509
$1,000,000 or more	**	**	9	30,974	15	34,869	564	1,166,226

Footnotes at end of table.

Table 1.12—Selected Income Items by Size of Specified Income—Continued

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

Size of specified income item	Interest received		Pensions and annuities in adjusted gross income		Rent			
					Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	**46,107,411**	**61,222,522**	**6,373,564**	**32,743,819**	**3,695,553**	**10,983,905**	**3,268,753**	**7,844,747**
$1 under $1,000	33,509,341	7,475,212	904,093	452,498	1,842,574	752,313	1,545,676	674,696
$1,000 under $2,000	4,694,457	6,759,767	850,501	1,259,287	656,317	950,682	706,215	1,008,913
$2,000 under $3,000	2,340,854	5,726,733	741,534	1,831,267	316,404	777,180	358,594	877,061
$3,000 under $4,000	1,490,461	5,178,434	689,253	2,391,204	172,472	595,572	201,167	702,835
$4,000 under $5,000	1,078,885	4,796,919	597,828	2,685,734	150,892	673,357	116,001	517,645
$5,000 under $6,000	674,078	3,696,236	603,665	3,314,003	94,180	517,952	72,726	395,408
$6,000 under $7,000	548,929	3,560,435	437,534	2,842,193	75,359	490,292	61,635	397,335
$7,000 under $8,000	343,160	2,568,234	308,138	2,312,948	58,397	439,848	33,858	253,833
$8,000 under $9,000	291,995	2,474,793	272,276	2,307,615	51,839	439,825	37,760	320,629
$9,000 under $10,000	190,230	1,803,978	208,470	1,980,621	42,619	401,860	23,332	221,626
$10,000 under $11,000	166,962	1,752,636	149,988	1,575,534	32,998	340,122	16,979	177,603
$11,000 under $12,000	119,478	1,372,923	134,430	1,542,106	28,276	324,729	16,132	184,515
$12,000 under $13,000	105,476	1,310,701	106,043	1,326,232	16,510	206,010	7,890	98,775
$13,000 under $14,000	85,535	1,156,850	56,146	760,212	19,427	261,458	7,225	97,675
$14,000 under $15,000	53,480	778,675	62,991	911,458	11,129	160,486	8,033	117,078
$15,000 under $20,000	210,031	3,568,718	139,522	2,356,450	49,329	840,814	20,254	351,691
$20,000 under $25,000	79,561	1,772,914	66,563	1,469,954	26,933	600,629	13,137	284,706
$25,000 under $30,000	42,498	1,149,013	26,108	703,704	15,447	421,422	4,991	137,968
$30,000 under $50,000	59,719	2,198,034	16,359	579,102	23,882	880,582	10,250	369,596
$50,000 under $100,000	17,449	1,135,024	1,994	122,991	8,473	551,520	5,554	364,686
$100,000 under $200,000	3,539	474,421	116	14,713	1,738	228,667	909	123,065
$200,000 under $500,000	1,084	307,015	**12	**3,993	315	92,508	362	97,172
$500,000 under $1,000,000	145	94,947	**	**	34	23,059	49	31,734
$1,000,000 or more	64	109,913	—	—	9	13,015	24	38,502

Size of specified income item	Royalty				Estate or trust			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	**611,009**	**2,746,567**	**33,100**	**186,697**	**730,098**	**3,310,272**	**63,165**	**230,669**
$1 under $1,000	362,908	105,817	18,696	4,555	303,824	113,375	40,790	14,407
$1,000 under $2,000	67,572	95,755	3,808	5,752	113,119	163,934	9,796	14,831
$2,000 under $3,000	47,655	114,385	1,739	4,170	69,910	175,089	2,899	7,374
$3,000 under $4,000	21,272	74,975	1,750	5,949	60,364	209,796	1,456	4,897
$4,000 under $5,000	11,307	50,457	390	1,779	40,371	181,658	1,065	4,631
$5,000 under $6,000	11,936	64,749	398	2,210	22,201	123,226	2,314	12,542
$6,000 under $7,000	9,772	62,121	259	1,703	23,023	148,542	117	*776
$7,000 under $8,000	6,365	47,036	870	6,258	16,345	122,311	308	2,218
$8,000 under $9,000	11,568	98,607	87	750	7,614	63,955	*558	*4,757
$9,000 under $10,000	4,190	39,639	117	1,123	5,386	50,431	784	7,407
$10,000 under $11,000	4,708	49,977	491	5,075	9,519	97,672	*102	*1,060
$11,000 under $12,000	5,874	66,297	138	1,589	7,573	87,166	*79	*929
$12,000 under $13,000	6,240	77,977	1,690	21,019	2,351	28,941	*273	*3,508
$13,000 under $14,000	2,912	38,959	*120	*1,635	2,650	35,546	*66	*894
$14,000 under $15,000	5,483	79,296	280	4,066	3,416	49,608	*75	*1,108
$15,000 under $20,000	7,036	119,752	407	6,975	18,722	321,295	952	17,105
$20,000 undet $25,000	5,331	114,948	483	11,608	5,762	126,847	71	1,563
$25,000 under $30,000	3,967	108,891	169	4,633	4,378	120,052	419	11,722
$30,000 under $50,000	8,026	319,935	577	22,184	7,465	285,141	314	11,798
$50,000 under $100,000	3,715	249,678	391	28,726	4,219	291,261	235	16,561
$100,000 under $200,000	2,039	280,513	198	23,768	1,209	169,447	375	47,033
$200,000 under $500,000	927	257,342	26	6,916	526	163,338	102	30,833
$500,000 under $1,000,000	132	88,993	11	6,905	117	80,216	11	7,115
$1,000,000 or more	74	140,467	5	7,349	34	101,425	4	5,600

Footnotes at end of table.

Table 1.12—Selected Income Items by Size of Specified Income—Continued

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

Size of specified income item	Alimony received		Other income			
			Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)
Total	**260,030**	**1,191,389**	**2,996,528**	**4,079,188**	**250,561**	**5,001,025**
$1 under $1,000	32,943	21,066	2,079,553	572,246	92,188	31,049
$1,000 under $2,000	64,236	88,374	443,146	610,457	25,109	37,772
$2,000 under $3,000	43,805	106,789	190,334	447,168	16,281	39,459
$3,000 under $4,000	26,553	90,840	87,864	299,290	12,209	42,055
$4,000 under $5,000	22,743	101,945	42,213	188,033	7,018	31,391
$5,000 under $6,000	16,272	88,668	40,227	213,799	8,887	47,946
$6,000 under $7,000	12,714	78,971	26,526	172,016	3,799	24,793
$7,000 under $8,000	7,733	57,107	11,583	88,756	6,652	49,937
$8,000 under $9,000	1,934	16,833	13,876	117,748	3,831	33,392
$9,000 under $10,000	*4,504	*40,894	4,011	37,862	5,992	55,918
$10,000 under $11,000	*2,153	*23,282	14,021	144,788	3,392	35,239
$11,000 under $12,000	*22	*244	4,284	49,080	2,295	26,806
$12,000 under $13,000	*2,408	*29,316	3,190	39,359	2,558	31,471
$13,000 under $14,000	*3,114	*40,705	4,031	53,522	2,692	36,858
$14,000 under $15,000	*2,649	*38,039	2,305	32,999	1,553	22,646
$15,000 under $20,000	10,956	187,570	7,400	128,447	17,373	304,823
$20,000 under $25,000	2,378	53,968	8,840	188,506	6,430	143,126
$25,000 under $30,000	*609	*16,448	2,710	71,806	5,300	140,431
$30,000 under $50,000	1,628	62,283	5,769	209,397	10,655	421,513
$50,000 under $100,000	610	35,194	3,660	229,554	8,410	592,302
$100,000 under $200,000	*51	*6,347	764	100,088	4,529	624,230
$200,000 under $500,000	**15	**6,506	185	52,608	2,302	694,016
$500,000 under $1,000,000	**	**	29	19,028	666	460,332
$1,000,000 or more	—	—	7	12,632	440	1,073,521

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

Section 2

Deductions and Exemptions

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Introduction

Data presented in this section cover deductions from adjusted gross income. These deductions were used to arrive at taxable income and included the $750 allowed for each personal exemption.

Tables 2A and 2B highlight changes from 1977 to 1978 in the form of deduction used and the types of exemptions claimed, respectively. Returns with itemized deductions increased from 22.9 million for 1977 to 25.8 million for 1978. There was also a slight increase in the number of returns with a "zero bracket amount only," from 59.0 million to 59.7 million. All types of exemptions claimed increased between the two years, although the number of taxpayer exemptions showed the largest change--more than 3 million, from 130.7 to 134.4.

The basic tables in this section cover the following topics. Data for the major categories of itemized deductions are shown in table 2.1, classified by size of adjusted gross income, and in table 2.2, classified by the size of each major type of itemized deduction. Characteristics of returns with itemized deductions, classified by marital status, are presented in table 2.3. Data for the types of itemized deductions as a percent of adjusted gross income are shown in tables 2.4 through 2.8. Information on returns filed by dependents with unearned income can be found in table 2.9. Detailed information on the types of exemptions claimed, including types of dependent exemptions, are shown in table 2.10, classified by size of adjusted gross income, and table 2.11, classified by marital status.

Itemized Deductions

Generally, as a result of the Tax Reduction and Simplification Act of 1977, taxpayers could itemize their deductions only if the total exceeded the zero bracket amount (exceptions to this rule are discussed below). Chart 2A illustrates the general decline in the proportion of returns with itemized deductions, from 43 percent for 1968 to 28 percent for 1978. The major types of itemized deductions which could be claimed were taxes (for example, real estate and State and local income taxes), medical expenses, interest expenses, charitable contributions, and certain "miscellaneous" deductions.

Unused Zero Bracket Amount

The Tax Reduction and Simplification Act of 1977 required that four groups of taxpayers itemize their deductions, even if those deductions were less than the zero bracket amount. These groups were:

(1) certain married persons filing separate returns (if one spouse claimed itemized deductions, the other had to do so as well and, in some cases, this may have meant claiming no deductions where one spouse claimed all the deductions);

(2) dependents with unearned income, i.e., children with investment income who were being claimed as dependents on their parents' returns, but who were also filing on their own because they had unearned income of $750 or more (while the law stipulated that the children had to itemize on their own returns, they were allowed to substitute their earned income for total itemized deductions if the former was the larger of the two);

Table 2A.—Form of Deduction and Size of Adjusted Gross Income, 1977 and 1978

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

Form of deduction and size of adjusted gross income	Number of returns			Adjusted gross income less deficit			Average adjusted gross income less deficit (dollars)		
	1977	1978	Change, 1977 to 1978	1977	1978	Change, 1977 to 1978	1977	1978	Change, 1977 to 1978
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All Returns									
Total	**86,634,640**	**89,771,551**	**3,136,911**	**1,158,492,225**	**1,302,447,386**	**143,955,160**	**13,372**	**14,508**	**1,138**
Under $5,000	23,262,635	22,236,197	−1,026,438	49,618,146	47,581,705	−2,036,441	2,132	2,139	7
$5,000 under $10,000	19,342,819	19,585,276	242,457	142,660,976	143,810,537	1,149,561	7,375	7,342	−33
$10,000 under $15,000	14,299,206	14,241,599	−57,607	177,144,037	176,530,628	−613,409	12,388	12,395	7
$15,000 under $20,000	11,404,973	11,408,934	3,961	198,020,323	198,794,563	774,240	17,362	17,424	62
$20,000 or more	18,325,007	22,299,545	3,974,538	591,048,744	735,729,954	144,681,210	32,253	32,993	740
Returns with—									
Total Itemized Deductions									
Total	**22,896,507**	**25,756,298**	**2,859,791**	**595,037,440**	**708,460,175**	**113,422,735**	**25,988**	**27,506**	**1,518**
Under $5,000	417,884	438,096	20,212	1,313,378	1,262,033	−51,345	3,142	2,880	−262
$5,000 under $10,000	1,482,079	1,577,463	95,384	11,748,795	12,497,180	748,385	7,927	7,922	−5
$10,000 under $15,000	3,110,297	2,855,845	−254,452	39,526,423	36,202,597	−3,323,826	12,708	12,676	−32
$15,000 under $20,000	4,549,006	4,550,191	1,185	79,992,684	80,308,615	315,931	17,584	17,649	65
$20,000 or more	13,337,241	16,334,703	2,997,462	462,456,161	578,189,751	115,733,590	34,674	35,396	722
Zero Bracket Amount Only									
Total	**58,959,955**	**59,717,131**	**757,176**	**566,452,677**	**597,699,822**	**31,247,145**	**9,607**	**10,008**	**401**
Under $5,000	18,105,276	17,513,193	−592,083	51,557,126	50,107,978	−1,449,148	2,847	2,861	14
$5,000 under $10,000	17,822,037	17,994,599	172,562	130,657,714	131,237,662	579,948	7,331	7,293	−38
$10,000 under $15,000	11,188,909	11,385,754	196,845	137,617,614	140,328,031	2,710,416	12,299	12,324	25
$15,000 under $20,000	6,855,967	6,858,743	2,776	118,027,640	118,485,948	458,308	17,215	17,275	60
$20,000 or more	4,987,766	5,964,842	977,076	128,592,583	157,540,203	28,947,620	25,781	26,411	630
Returns with neither itemized deductions nor zero bracket amount:	4,778,178	4,298,122	−480,056	−2,997,891	−3,712,611	−714,720	−627	−863	−236

Form of deduction and size of adjusted gross income	Zero bracket amount			Total itemized deductions		
	1977	1978	Change, 1977 to 1978	1977	1978	Change, 1977 to 1978
	(10)	(11)	(12)	(13)	(14)	(15)
All Returns						
Total	**205,167,620**	**215,787,307**	**10,619,688**	**138,519,421**	**164,432,406**	**25,912,985**
Under $5,000	27,570,601	27,648,302	77,702	1,140,589	1,041,367	−99,222
$5,000 under $10,000	47,767,218	47,692,344	−74,873	6,001,157	6,506,052	504,895
$10,000 under $15,000	39,217,345	38,467,028	−750,316	13,302,796	12,920,692	−382,104
$15,000 under $20,000	33,731,207	33,133,224	−597,983	21,683,092	22,481,420	798,328
$20,000 or more	56,881,250	68,846,408	11,965,159	96,391,787	121,482,875	25,091,088
Returns with—						
Total Itemized Deductions						
Total	**67,516,139**	**75,937,593**	**8,421,455**	**138,519,421**	**164,432,406**	**25,912,985**
Under $5,000	636,988	723,257	86,269	1,140,589	1,041,367	−99,222
$5,000 under $10,000	3,450,882	3,622,243	171,361	6,001,157	6,506,052	504,895
$10,000 under $15,000	8,443,019	7,678,489	−764,531	13,302,796	12,920,692	−382,104
$15,000 under $20,000	13,483,381	13,291,876	−191,506	21,683,092	22,481,420	798,328
$20,000 or more	41,501,868	50,621,729	9,119,860	96,391,787	121,482,875	25,091,088
Zero Bracket Amount Only						
Total	**137,651,481**	**139,849,714**	**2,198,233**	—	—	—
Under $5,000	26,933,613	26,925,045	−8,568	—	—	—
$5,000 under $10,000	44,316,336	44,070,101	−246,235	—	—	—
$10,000 under $15,000	30,774,325	30,788,540	14,215	—	—	—
$15,000 under $20,000	20,247,826	19,841,349	−406,477	—	—	—
$20,000 or more	15,379,381	18,224,680	2,845,298	—	—	—
Returns with neither itemized deductions nor zero bracket amount:	—	—	—	—	—	—

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

(3) "dual-status" aliens, i.e., aliens who spent only part of the year in the United States; and,

(4) taxpayers with income from sources in U.S. possessions excluded from Federal income taxation.

Taxpayers in these four categories whose itemized deductions fell short of the zero bracket amount had to compute an "unused zero bracket amount," which equalled the amount of the short-fall. The "unused zero bracket amount" was added to adjusted gross income in the computation of taxable income, since the tax rate schedules which were applied to taxable income allowed for the full zero bracket amount.

Dependents With Unearned Income

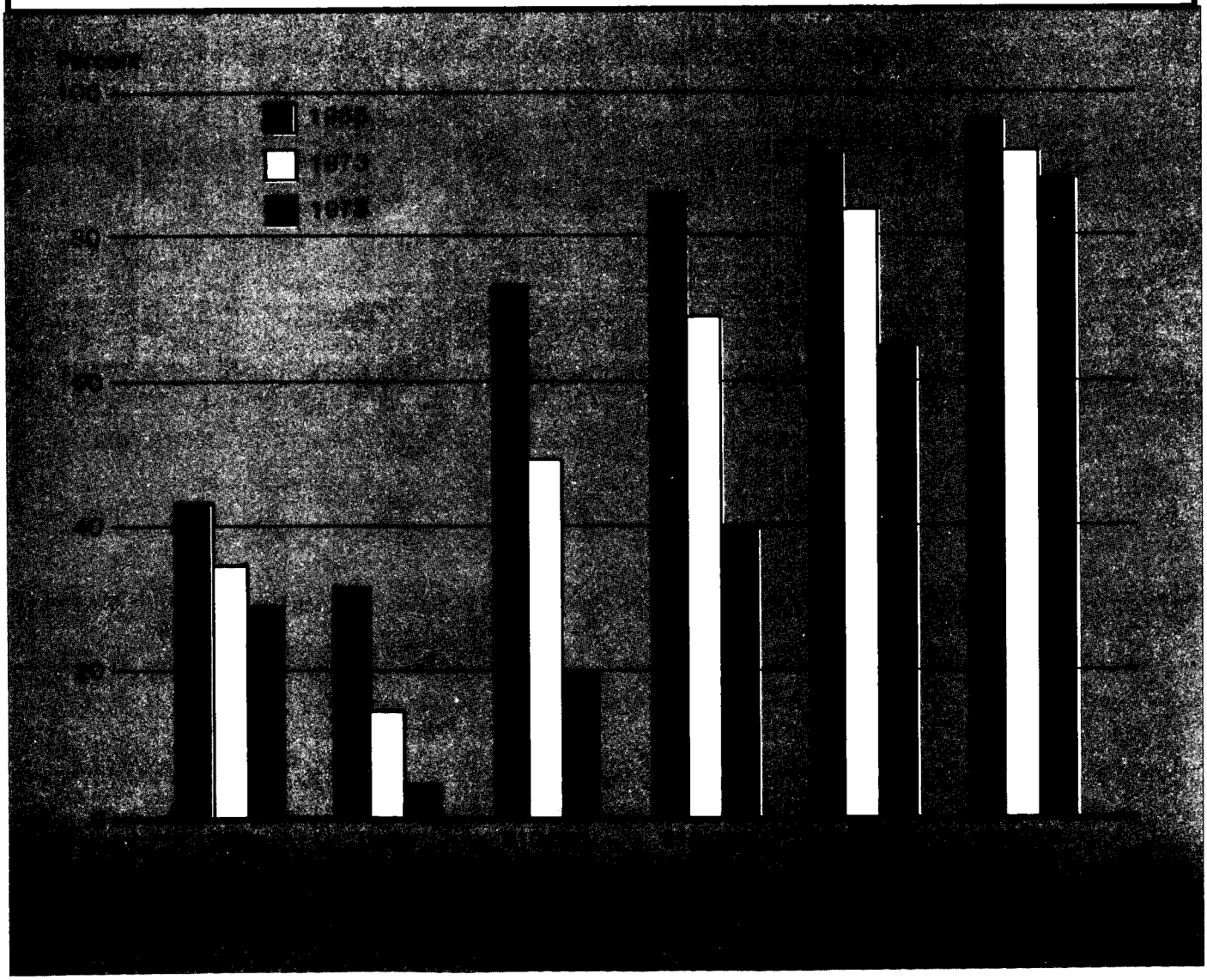
Data for "dependents with unearned income" for 1978, as shown in Table 2.9, represent only information tabulated from Form 1040. A person who qualified as a dependent with unearned income could file a Form 1040A if he or she met the normal requirements of the Form 1040A and if that person's earned income exceeded both his or her itemized deductions and appropriate zero bracket amount. (While dependents with unearned income were required to itemize their deductions, they could substitute their earned income if it was larger;

Table 2B—Exemptions by Type, 1977 and 1978
[All figures are estimates based on samples—Money amounts are in thousands of dollars]

Exemptions by type	1977	1978	Change, 1977 to 1978
	(1)	(2)	(3)
All Exemptions			
Number of returns	86,634,640	89,771,551	3,136,911
Number of exemptions	215,176,997	219,867,696	4,690,699
Amount of exemptions	161,382,748	164,900,772	3,518,024
Exemptions for Taxpayers			
Number of returns	86,634,640	89,771,551	3,136,911
Number of exemptions	130,733,790	134,382,112	3,648,322
Exemptions for Age 65 or Over			
Number of returns	8,028,471	8,370,125	341,654
Number of exemptions	10,480,724	10,996,804	516,080
Exemptions for Blindness			
Number of returns	176,156	187,234	11,078
Number of exemptions	179,026	188,010	8,984
Exemptions for Dependents			
Number of returns	35,048,923	35,645,941	597,018
Number of exemptions	73,783,457	74,300,770	517,313

Chart 2A.

Returns with itemized deductions as a percent of all returns, by size of adjusted gross income, 1968, 1973, and 1978



however, the amount of earned income used as a substitute was limited to the zero bracket amount.) Those dependents with unearned income who used Form 1040A, however, could not indicate that status on that form. Therefore, only the information from the Form 1040 returns, where an indication could be made, was tabulated for this report.

Exemptions

In the computation of taxable income, each taxpayer was allowed one exemption of $750 for himself or herself. On a joint return, husband and wife could each claim an exemption, even if only one had income. Additional $750 exemptions could be claimed by both taxpayer and spouse for blindness or for having attained the age of 65. A married person filing a separate return, but whose spouse had no income and was not the dependent of another taxpayer, could also claim all the exemptions to which that spouse was entitled. In addition, one exemption could be claimed for each qualified dependent.

Table 2.1—Returns With Itemized Deductions: Deductions by Type and by Size of Adjusted Gross Income

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

Size of adjusted gross income	Total itemized deductions		Medical and dental expense deduction		Taxes paid deduction		Interest paid deduction			
							Total		Home mortgage interest	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	**25,756,298**	**164,432,406**	**17,877,783**	**12,203,983**	**25,616,919**	**59,506,835**	**23,543,648**	**60,681,144**	**19,826,879**	**39,274,512**
Under $2,000	138,809	227,755	35,168	36,690	96,518	56,483	25,319	51,583	18,069	37,770
$2,000 under $4,000	178,733	386,892	67,561	110,026	129,261	98,842	74,115	98,919	40,645	59,340
$4,000 under $6,000	344,642	1,265,637	266,834	348,299	334,878	308,598	232,512	399,400	163,231	244,345
$6,000 under $8,000	535,286	2,218,433	433,833	614,116	524,573	502,101	411,464	728,137	323,021	538,412
$8,000 under $10,000	818,089	3,448,702	659,747	766,926	815,420	929,113	657,284	1,164,817	503,144	783,702
$10,000 under $12,000	1,011,112	4,454,645	814,142	885,744	1,006,478	1,151,205	864,485	1,615,278	645,732	1,083,808
$12,000 under $14,000	1,172,889	5,370,673	903,981	910,620	1,169,516	1,473,846	1,045,673	1,958,312	809,429	1,367,350
$14,000 under $16,000	1,441,439	6,715,929	1,097,268	803,558	1,436,740	1,985,701	1,346,306	2,695,651	1,109,498	1,823,251
$16,000 under $18,000	1,777,156	8,735,649	1,308,149	857,653	1,777,125	2,721,047	1,666,080	3,606,343	1,404,787	2,431,851
$18,000 under $20,000	2,003,440	10,125,216	1,373,538	915,170	2,003,440	3,288,551	1,896,027	4,089,351	1,594,458	2,817,358
$20,000 under $25,000	5,142,205	27,725,420	3,579,529	2,010,244	5,136,302	9,646,798	4,916,850	11,245,813	4,300,512	7,741,713
$25,000 under $30,000	3,891,837	23,155,068	2,581,641	1,291,914	3,891,812	8,728,295	3,692,870	9,072,038	3,206,385	6,258,256
$30,000 under $50,000	5,586,485	41,536,290	3,735,237	1,899,386	5,582,985	16,795,173	5,215,828	15,132,213	4,515,335	10,046,446
$50,000 under $100,000	1,372,000	17,267,478	847,656	567,734	1,370,159	7,281,010	1,209,646	5,681,925	990,135	3,150,979
$100,000 under $200,000	274,881	6,602,964	139,509	133,769	274,506	2,752,085	233,692	1,929,915	169,055	707,181
$200,000 under $500,000	58,756	3,173,563	29,605	43,827	58,687	1,184,604	48,473	814,585	29,774	155,210
$500,000 under $1,000,000	6,515	997,139	3,324	6,710	6,499	320,832	5,346	212,114	2,898	20,566
$1,000,000 or more	2,024	1,024,953	1,061	1,597	2,020	282,552	1,678	184,751	771	6,975
Taxable returns, total	**24,614,256**	**156,646,479**	**16,982,485**	**10,302,402**	**24,532,463**	**57,993,794**	**22,638,864**	**57,855,277**	**19,073,561**	**37,467,654**
Under $2,000	56,152	17,752	*1,110	*234	38,731	4,264	*102	*1,089	*71	*292
$2,000 under $4,000	99,688	81,391	16,357	2,874	67,304	14,534	21,775	17,875	6,002	7,151
$4,000 under $6,000	149,170	330,542	97,477	72,410	139,789	105,893	74,180	72,643	37,467	36,463
$6,000 under $8,000	321,406	1,037,233	259,621	262,294	317,720	280,814	226,880	298,094	174,371	214,141
$8,000 under $10,000	642,563	2,330,603	509,400	449,940	640,972	693,685	512,211	741,974	371,370	501,497
$10,000 under $12,000	871,730	3,413,954	696,662	573,338	871,404	983,148	748,687	1,205,957	541,278	784,378
$12,000 under $14,000	1,105,561	4,772,325	850,447	771,045	1,102,657	1,379,632	991,600	1,752,103	760,687	1,209,909
$14,000 under $16,000	1,401,212	6,294,435	1,063,634	693,936	1,396,768	1,918,559	1,307,690	2,556,622	1,081,905	1,736,438
$16,000 under $18,000	1,740,508	8,257,759	1,284,265	832,071	1,740,477	2,649,842	1,633,291	3,378,256	1,373,439	2,339,994
$18,000 under $20,000	1,977,609	9,874,563	1,354,104	852,436	1,977,609	3,242,526	1,874,537	4,004,650	1,576,346	2,771,517
$20,000 under $25,000	5,108,170	27,281,003	3,550,787	1,908,036	5,103,648	9,535,322	4,889,146	11,110,298	4,278,562	7,666,878
$25,000 under $30,000	3,873,366	22,927,504	2,565,400	1,268,775	3,873,341	8,679,020	3,675,219	8,979,674	3,190,418	6,205,662
$30,000 under $50,000	5,561,291	41,179,092	3,717,288	1,874,603	5,558,380	16,722,071	5,191,992	14,993,187	4,494,711	9,978,198
$50,000 under $100,000	1,364,567	17,085,995	842,948	554,897	1,362,758	7,249,929	1,203,190	5,614,008	984,967	3,128,773
$100,000 under $200,000	274,048	6,579,345	139,029	133,562	273,767	2,747,805	232,932	1,920,254	168,565	704,008
$200,000 under $500,000	58,684	3,165,416	29,574	43,650	58,626,	1,183,436	48,413	813,006	29,735	154,859
$500,000 under $1,000,000	6,509	995,797	3,322	6,710	6,493	320,782	5,342	211,328	2,896	20,521
$1,000,000 or more	2,022	1,021,770	1,060	1,592	2,019	282,532	1,677	184,259	771	6,975
Total nontaxable returns	**1,142,042**	**7,785,927**	**895,298**	**1,901,581**	**1,084,456**	**1,513,041**	**904,784**	**2,825,867**	**753,318**	**1,806,858**
All returns, summary:										
Under $5,000	438,096	1,041,367	201,627	283,11€	345,685	257,883	176,591	274,275	112,676	174,171
$5,000 under $10,000	1,577,463	6,506,052	1,261,516	1,592,94	1,554,965	1,637,253	1,224,103	2,168,580	935,434	1,489,398
$10,000 under $15,000	2,855,845	12,920,692	2,238,793	2,146,90€	2,843,179	3,521,610	2,539,047	4,825,923	1,965,117	3,280,951
$15,000 under $20,000	4,550,191	22,481,420	3,258,285	2,225,837	4,550,120	7,098,741	4,279,524	9,139,012	3,598,787	6,242,666
$20,000 or more	16,334,703	121,482,875	10,917,562	5,955,181	16,322,970	46,991,348	15,324,383	44,273,353	13,214,865	28,087,325

Footnotes at end of table.

Table 2.1—Returns With Itemized Deductions: Deductions by Type and by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Contributions deduction		Miscellaneous deductions				Excess itemized deductions		Unused zero bracket amount	
			Total		Net casualty or theft loss					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	**23,939,571**	**19,691,249**	**21,862,475**	**12,349,195**	**2,473,064**	**2,300,338**	**25,417,827**	**87,987,241**	**338,086**	**513,048**
Under $2,000	51,657	36,624	72,859	46,374	*5,487	*3,521	26,328	100,523	112,481	190,293
$2,000 under $4,000	75,065	18,942	104,560	60,164	*5,046	*1,200	72,490	133,219	106,243	156,236
$4,000 under $6,000	253,828	108,908	263,306	100,432	32,427	38,884	296,427	491,552	48,215	64,139
$6,000 under $8,000	437,727	256,695	377,339	117,385	33,762	31,838	523,262	863,810	*12,024	*23,397
$8,000 under $10,000	709,822	365,356	628,442	222,489	61,117	54,143	801,738	1,297,421	*16,351	*16,855
$10,000 under $12,000	898,590	473,216	812,633	329,202	90,631	87,394	995,248	1,750,166	15,864	24,177
$12,000 under $14,000	1,057,396	591,401	960,539	436,494	105,559	129,781	1,172,152	2,186,773	*737	*1,278
$14,000 under $16,000	1,321,689	678,115	1,201,299	552,904	137,631	170,351	1,439,488	2,593,536	*1,567	*1,127
$16,000 under $18,000	1,625,393	825,451	1,525,540	725,155	146,989	219,584	1,771,111	3,545,525	*6,045	*8,892
$18,000 under $20,000	1,860,221	1,055,550	1,739,836	776,593	176,554	124,176	2,001,587	4,200,352	*1,853	*2,302
$20,000 under $25,000	4,833,150	2,764,179	4,497,108	2,058,386	449,996	348,215	5,133,278	12,049,948	*8,927	*14,399
$25,000 under $30,000	3,716,600	2,404,690	3,421,282	1,658,132	379,772	238,383	3,890,044	11,036,770	*1,793	*1,680
$30,000 under $50,000	5,435,450	4,722,055	4,836,117	2,987,463	639,636	505,085	5,582,419	24,009,400	*4,066	*4,828
$50,000 under $100,000	1,330,670	2,438,483	1,127,327	1,298,327	166,797	236,134	1,370,152	12,992,742	1,848	3,264
$100,000 under $200,000	266,722	1,263,262	234,956	523,933	32,454	66,493	274,818	5,747,123	*62	*172
$200,000 under $500,000	57,224	853,761	51,537	276,786	7,884	33,049	58,746	2,992,163	*10	*10
$500,000 under $1,000,000	6,374	363,603	5,941	93,880	987	7,687	6,515	977,321	—	—
$1,000,000 or more	1,993	470,956	1,854	85,097	335	4,419	2,024	1,018,897	—	—
Taxable returns, total	**23,062,551**	**18,990,830**	**21,057,378**	**11,504,176**	**2,345,028**	**1,768,534**	**24,351,877**	**83,347,057**	**261,995**	**408,929**
Under $2,000	20,194	2,204	25,627	9,961	**	**	*103	*1,125	56,049	106,815
$2,000 under $4,000	29,851	4,729	56,793	41,379	**3,951	**625	10,007	6,968	89,681	139,756
$4,000 under $6,000	101,064	39,739	112,082	39,857	*6,862	*915	101,436	73,497	47,734	63,930
$6,000 under $8,000	263,989	136,713	243,140	59,317	19,461	4,674	309,608	296,126	*11,798	*23,070
$8,000 under $10,000	565,383	272,921	487,656	172,084	42,281	40,740	626,212	713,780	*16,351	*16,855
$10,000 under $12,000	791,496	408,568	716,169	242,944	75,281	58,736	856,975	1,127,259	*14,755	*21,197
$12,000 under $14,000	998,861	511,610	910,457	357,935	93,685	68,313	1,104,824	1,783,571	*737	*1,278
$14,000 under $16,000	1,289,055	651,325	1,171,592	473,993	128,640	106,395	1,399,487	2,294,230	*1,341	*806
$16,000 under $18,000	1,595,060	797,522	1,494,696	600,067	138,607	108,735	1,734,463	3,177,959	*6,045	*8,892
$18,000 under $20,000	1,839,051	1,028,598	1,722,385	746,353	170,775	105,036	1,975,756	4,029,613	*1,853	*2,302
$20,000 under $25,000	4,801,426	2,713,366	4,472,783	2,013,982	445,791	316,539	5,099,243	11,709,498	*8,927	*14,399
$25,000 under $30,000	3,698,963	2,364,081	3,407,940	1,635,953	377,089	223,470	3,871,573	10,867,851	*1,793	*1,680
$30,000 under $50,000	5,412,747	4,691,524	4,819,488	2,897,707	635,023	433,433	5,558,108	23,729,207	*3,183	*4,671
$50,000 under $100,000	1,323,844	2,420,201	1,122,904	1,246,959	165,999	193,533	1,362,890	12,834,379	1,677	3,099
$100,000 under $200,000	266,041	1,260,287	234,393	517,437	32,387	64,419	273,986	5,726,047	*62	*172
$200,000 under $500,000	57,164	853,219	51,483	272,106	7,876	30,881	58,675	2,984,229	*9	*8
$500,000 under $1,000,000	6,370	363,598	5,938	93,379	986	7,686	6,509	975,997	—	—
$1,000,000 or more	1,992	470,625	1,852	82,762	334	4,405	2,022	1,015,720	—	—
Total nontaxable returns	**877,020**	**700,418**	**805,097**	**845,020**	**128,036**	**531,803**	**1,065,950**	**4,640,183**	**76,091**	**104,120**
All returns, summary:										
Under $5,000	209,807	94,567	270,886	131,525	19,387	15,482	198,530	409,023	239,566	374,136
$5,000 under $10,000	1,318,292	691,959	1,175,620	415,318	118,452	114,105	1,521,715	2,477,502	55,748	76,785
$10,000 under $15,000	2,567,737	1,381,251	2,330,253	1,045,000	263,548	330,579	2,838,183	5,130,018	17,662	26,415
$15,000 under $20,000	4,195,552	2,242,482	3,909,594	1,775,348	393,816	400,706	4,541,403	9,146,333	*8,404	*11,361
$20,000 or more	15,648,183	15,280,990	14,176,122	8,982,003	1,677,861	1,439,465	16,317,996	70,824,364	16,706	24,353

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

Table 2.2—Returns With Itemized Deductions: Deductions by Type and by Size of Itemized Deduction

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

Size of itemized deduction type	Total itemized deductions		Medical and dental expense deduction		Taxes paid deduction		Interest paid deduction			
							Total		Home mortgage interest	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	**25,756,298**	**164,432,406**	**17,877,783**	**12,203,983**	**25,616,919**	**59,506,835**	**23,543,648**	**60,681,144**	**19,826,879**	**39,274,512**
$1 under $100	31,800	1,996	3,181,283	166,851	93,423	6,415	609,520	26,674	292,424	15,934
$100 under $200	59,928	8,178	5,432,029	790,059	166,457	24,762	437,597	63,981	380,270	57,971
$200 under $300	27,924	6,845	972,066	243,034	204,192	51,282	491,408	121,339	487,176	120,854
$300 under $400	*28,492	*10,391	923,176	322,752	215,695	76,099	464,663	163,081	542,274	189,602
$400 under $500	29,370	13,435	880,050	394,965	270,361	123,063	544,669	244,940	690,142	310,561
$500 under $750	36,449	24,394	1,749,669	1,082,619	1,362,247	869,488	1,313,903	824,710	1,721,396	1,074,733
$750 under $1,000	38,812	33,762	1,236,387	1,075,057	1,943,531	1,709,642	1,418,326	1,242,112	1,559,366	1,365,709
$1,000 under $1,500	51,420	64,696	1,478,940	1,803,516	4,912,114	6,154,839	2,866,046	3,586,154	3,087,463	3,866,517
$1,500 under $2,000	69,140	123,008	846,161	1,456,823	4,898,417	8,525,541	2,972,980	5,190,627	2,933,451	5,126,482
$2,000 under $2,500	439,905	1,030,763	418,001	927,879	3,825,178	8,573,707	2,885,731	6,480,701	2,501,624	5,601,857
$2,500 under $3,000	926,138	2,551,397	226,908	617,731	2,572,575	7,035,373	2,562,505	7,012,811	1,844,030	5,045,811
$3,000 under $4,000	4,620,091	16,585,644	208,431	718,341	2,653,054	9,067,128	3,248,670	11,198,346	2,128,877	7,303,583
$4,000 under $5,000	5,657,008	25,343,500	98,896	441,191	1,123,634	4,980,397	1,664,861	7,402,682	893,100	3,955,292
$5,000 under $7,500	8,259,467	49,845,480	98,292	589,681	854,846	5,108,157	1,402,823	8,269,242	599,670	3,510,866
$7,500 under $10,000	3,014,338	25,727,151	65,774	565,259	247,317	2,119,159	346,062	2,940,395	103,738	878,857
$10,000 under $15,000	1,629,387	19,258,320	37,381	442,577	163,025	1,949,958	191,058	2,257,303	47,215	553,729
$15,000 under $20,000	413,399	7,040,956	13,973	237,613	50,457	863,315	57,482	979,353	9,846	166,359
$20,000 under $25,000	159,500	3,548,750	4,819	105,298	25,290	563,128	24,714	549,880	2,805	60,711
$25,000 under $50,000	205,070	6,799,898	4,626	158,290	27,060	902,697	30,429	1,016,271	1,866	59,102
$50,000 under $100,000	42,129	2,800,684	791	48,326	5,977	398,692	7,305	494,523	134	8,385
$100,000 or more	16,531	3,613,155	130	16,122	2,069	403,991	2,896	616,021	12	1,595

Size of itemized deduction type	Contributions deduction		Miscellaneous deductions				Excess itemized deductions	
			Total		Net casualty or theft loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total	**23,939,571**	**19,691,249**	**21,862,475**	**12,349,195**	**2,473,064**	**2,300,338**	**25,417,827**	**87,987,241**
$1 under $100	3,413,096	166,155	5,510,301	246,709	441,330	22,900	365,784	18,896
$100 under $200	3,583,546	513,214	3,594,347	530,042	518,651	68,761	521,699	77,807
$200 under $300	2,964,373	725,862	2,988,941	734,030	261,280	61,977	585,606	147,152
$300 under $400	2,509,241	866,358	2,053,280	711,321	209,871	70,207	628,252	218,141
$400 under $500	1,831,419	816,299	1,466,464	656,182	160,442	69,396	663,801	298,043
$500 under $750	3,161,450	1,931,370	2,377,141	1,455,489	249,765	149,723	1,609,874	1,008,676
$750 under $1,000	1,648,300	1,427,740	1,248,969	1,075,093	159,442	137,050	1,607,319	1,403,657
$1,000 under $1,500	1,824,658	2,219,383	1,132,750	1,373,030	146,198	179,308	3,186,101	3,967,963
$1,500 under $2,000	1,036,111	1,791,615	534,046	918,238	82,563	143,703	2,676,780	4,684,784
$2,000 under $2,500	645,021	1,431,530	268,903	596,807	62,521	139,670	2,403,230	5,380,690
$2,500 under $3,000	385,837	1,052,028	178,413	491,318	44,175	122,732	1,965,928	5,378,501
$3,000 under $4,000	437,393	1,493,567	196,605	673,232	41,447	146,919	2,853,318	9,861,215
$4,000 under $5,000	177,538	783,276	109,959	485,105	22,687	100,279	1,896,486	8,469,100
$5,000 under $7,500	171,730	1,024,827	103,425	620,573	28,412	168,623	2,367,883	14,348,520
$7,500 under $10,000	55,988	478,774	31,029	266,062	20,039	172,480	902,403	7,719,336
$10,000 under $15,000	42,680	516,626	33,114	390,998	9,155	110,818	655,908	7,877,774
$15,000 under $20,000	16,788	290,315	10,851	184,159	4,203	71,462	213,512	3,660,024
$20,000 under $25,000	7,470	165,315	9,222	209,296	5,233	120,695	107,371	2,386,636
$25,000 under $50,000	16,212	555,213	11,388	389,372	5,100	171,477	155,410	5,207,526
$50,000 under $100,000	6,811	467,814	2,323	154,129	272	19,420	35,455	2,390,375
$100,000 or more	3,909	973,966	1,004	188,011	278	52,737	15,707	3,482,427

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

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

Table 2.3—Returns With Itemized Deductions: Sources of Income, Deductions, and Tax Items by Marital Status

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

Source of income or loss	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives		Returns of heads of households		Returns of surviving spouses		Returns of single persons not heads of households or surviving spouses	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	25,756,298	708,460,175	20,535,687	612,719,159	376,205	5,951,658	1,306,692	23,162,270	38,940	864,533	3,498,774	65,762,555
Salaries and wages	23,225,541	577,149,923	19,084,743	508,983,847	338,775	4,869,267	1,188,183	18,960,578	25,298	522,360	2,588,542	43,813,871
Business and profession:												
Net profit	2,918,006	41,790,808	2,598,307	37,761,255	22,177	220,656	80,937	982,761	4,485	66,217	212,100	2,759,919
Net loss	1,029,369	3,838,367	907,494	3,327,722	9,259	29,385	29,429	110,914	1,032	3,031	82,155	367,313
Farm:												
Net profit	237,391	2,614,882	214,095	2,503,966	*41	*134	5,453	14,798	*19	*810	17,783	95,175
Net loss	438,008	2,448,861	407,545	2,262,568	3,179	19,588	6,255	45,625	*380	*1,935	20,649	119,145
Partnership:												
Net profit	1,038,710	19,231,462	898,704	17,573,357	5,674	79,719	19,022	273,708	1,009	11,787	114,301	1,292,890
Net loss	821,173	6,710,955	710,450	5,992,331	4,486	36,717	29,636	156,681	4,017	4,734	72,584	520,492
Small Business Corporation:												
Net profit	259,133	3,839,959	221,384	3,420,006	335	15,155	3,522	69,234	*28	*1,217	33,864	334,347
Net loss	160,466	1,415,130	143,057	1,272,863	343	5,267	1,157	17,267	*412	*368	15,497	119,365
Sales of capital assets:												
Net gain	3,521,582	18,502,800	2,796,988	15,079,051	27,212	116,191	128,428	659,989	10,603	63,814	558,351	2,583,755
Net loss	1,471,274	2,180,947	1,131,521	1,678,053	20,097	19,524	47,317	78,369	4,302	4,658	268,037	400,344
Sales of property *other* than capital assets:												
Net gain	297,630	1,055,125	260,714	933,352	1,574	6,161	7,979	28,646	*183	*249	27,180	86,717
Net loss	157,135	499,480	135,397	452,176	1,948	5,851	3,251	5,119	*180	*1,503	16,359	34,832
Dividends in adjusted gross income	5,062,133	23,996,041	3,748,641	16,564,722	43,378	396,507	180,229	705,351	4,986	34,491	1,084,899	6,294,971
Interest received	19,480,505	30,276,435	15,732,091	22,167,717	203,792	227,700	776,019	1,236,724	30,299	121,937	2,738,304	6,522,356
Pensions and Annuities in adjusted gross income	1,985,783	12,888,598	1,464,509	10,022,388	26,744	148,372	57,925	285,282	10,405	33,082	426,200	2,429,474
Rent:												
Net income	1,584,720	6,153,170	1,273,905	4,822,512	20,033	42,681	53,195	161,875	2,530	3,564	235,057	1,122,538
Net loss	1,949,198	5,597,619	1,613,507	4,806,585	17,109	22,374	74,819	184,552	2,649	6,977	241,114	577,130
Royalty:												
Net income	288,978	1,728,057	219,811	1,227,984	3,202	12,348	6,755	67,753	1,218	463	57,992	419,510
Net loss	27,194	158,067	21,224	144,044	**	**	4,294	4,066	**	**	1,626	9,172
Estate or trust:												
Net income	428,320	2,459,134	245,629	1,270,406	2,308	42,987	15,637	115,852	2,002	19,105	162,744	1,010,784
Net loss	40,996	169,345	28,269	110,948	**	**	1,111	3,898	**	**	11,598	52,769
State income tax refunds	8,170,647	2,245,545	6,930,170	1,939,471	94,616	17,087	372,693	92,858	7,264	1,979	765,904	194,150
Alimony	127,820	817,823	6,284	33,009	*2,310	*23,108	91,478	509,878	—	—	27,748	251,829
Other income less loss	1,700,044	1,647,400	1,443,247	1,333,300	10,434	24,983	55,782	56,267	10,405	12,428	180,176	220,421
Total statutory adjustments	6,397,466	14,918,218	5,461,154	12,869,896	57,815	120,361	207,850	452,795	2,320	5,574	668,327	1,469,592
Total itemized deductions	25,756,298	164,432,406	20,535,687	139,737,121	376,205	1,554,267	1,306,692	6,188,850	38,940	246,820	3,498,774	16,705,348
Excess itemized deductions	25,417,827	87,987,241	20,520,296	74,098,377	350,080	975,511	1,306,692	3,318,264	38,940	122,212	3,201,819	9,472,878
Taxable income	25,563,529	558,310,524	20,410,552	482,250,785	371,399	4,498,557	1,298,204	17,303,853	37,885	656,875	3,445,489	53,600,453
Income tax after credits	24,569,308	120,460,466	19,733,587	103,853,650	359,397	1,042,212	1,216,008	3,152,664	36,595	132,897	3,223,721	12,279,044
Total income tax	24,614,256	121,732,867	19,770,835	104,906,196	359,628	1,051,119	1,217,034	3,189,520	36,617	136,358	3,230,142	12,449,674
Total tax liability	24,951,112	124,369,488	20,059,424	107,292,653	366,048	1,070,767	1,228,429	3,245,127	38,786	140,133	3,258,425	12,620,808
Earned income credit, total	158,591	22,466	94,071	12,696	—	—	63,013	9,481	*1,507	*289	—	—
Taxpayments:												
Total	24,938,170	126,316,666	20,103,308	108,244,430	360,889	1,012,337	1,262,819	3,884,555	31,726	138,597	3,179,428	13,036,747
Income tax withheld	22,808,003	100,203,118	18,777,460	87,125,041	327,553	758,345	1,188,967	3,262,431	24,171	90,954	2,489,852	8,966,349
Tax due at time of filing	8,620,048	16,301,362	7,107,815	13,908,390	166,610	166,753	232,687	364,266	18,102	25,498	1,094,834	1,836,455
Total overpayment	16,890,318	18,260,195	13,310,438	14,866,541	208,655	108,322	1,063,416	1,008,961	20,838	23,970	2,286,971	2,252,401
Overpayment refunded	15,996,662	16,367,272	12,677,493	13,363,971	196,299	86,031	1,034,412	958,131	19,996	19,885	2,068,462	1,939,254

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

Table 2.4—Returns With Itemized Deductions: Total Itemized Deductions as a Percent of Adjusted Gross Income by Size of Adjusted Gross Income

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

Size of adjusted gross income	Total itemized deductions		Total itemized deductions as a percent of adjusted gross income							
			Under 10 percent		10 under 15 percent		15 under 20 percent		20 under 25 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	**25,756,298**	**164,432,406**	**667,040**	**3,031,569**	**2,879,638**	**14,521,875**	**5,641,746**	**30,232,330**	**5,841,990**	**34,854,701**
Under $5,000	438,096	1,041,367	73,893	9,392	*15,021	*3,483	*22,731	*10,208	*24,247	*15,973
$5,000 under $10,000	1,577,463	6,506,052	38,087	13,526	*3,538	*3,194	*7,895	*12,743	32,194	70,993
$10,000 under $15,000	2,855,845	12,920,692	13,706	6,511	11,962	19,436	128,108	311,849	485,906	1,439,105
$15,000 under $20,000	4,550,191	22,481,420	*9,207	*9,298	128,618	313,656	689,180	2,261,648	1,333,717	5,304,145
$20,000 under $25,000	5,142,205	27,725,420	13,526	19,159	264,951	823,881	1,574,916	6,258,744	1,499,568	7,539,206
$25,000 under $30,000	3,891,837	23,155,068	25,120	59,867	623,650	2,303,196	1,237,591	5,880,934	997,958	6,051,389
$30,000 under $50,000	5,586,485	41,536,290	182,824	655,875	1,419,755	6,707,888	1,601,406	10,216,428	1,205,601	9,758,374
$50,000 under $100,000	1,372,000	17,267,478	215,881	1,130,394	334,855	2,763,442	319,598	3,578,448	222,069	3,197,533
$100,000 under $200,000	274,881	6,602,964	72,298	661,109	64,958	1,060,174	50,137	1,125,906	34,512	996,861
$200,000 under $500,000	58,756	3,173,563	19,779	339,997	11,059	373,980	8,556	404,650	5,543	338,326
$500,000 under $1,000,000	6,515	997,139	2,064	71,432	1,016	83,676	825	94,170	531	78,703
$1,000,000 or more	2,024	1,024,953	655	55,010	255	65,867	203	76,602	144	64,093

Size of adjusted gross income	Total itemized deductions as a percent of adjusted gross income — Continued									
	25 under 30 percent		30 under 40 percent		40 under 50 percent		50 under 60 percent		60 under 70 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total	**3,892,194**	**25,869,916**	**3,728,336**	**27,465,239**	**1,357,362**	**10,856,341**	**635,152**	**5,867,381**	**410,645**	**3,837,834**
Under $5,000	*11,984	*6,462	24,791	19,024	26,293	33,500	31,436	52,457	36,520	85,628
$5,000 under $10,000	130,890	329,132	325,019	971,334	334,938	1,209,342	229,260	995,074	174,184	828,644
$10,000 under $15,000	559,692	2,004,398	878,076	3,811,885	385,573	2,074,227	163,159	1,092,185	107,036	833,733
$15,000 under $20,000	997,533	4,820,060	938,809	5,521,599	266,022	2,025,743	97,441	929,817	41,951	469,750
$20,000 under $25,000	909,685	5,523,435	649,398	4,908,524	153,733	1,498,835	36,191	428,840	23,309	337,326
$25,000 under $30,000	530,294	3,931,057	370,411	3,424,288	68,251	812,564	23,215	337,994	4,142	71,919
$30,000 under $50,000	603,561	5,983,715	425,271	5,255,495	82,939	1,313,310	33,761	644,850	12,946	319,454
$50,000 under $100,000	125,896	2,225,939	94,379	2,100,878	29,224	864,978	14,285	529,613	6,504	280,753
$100,000 under $200,000	18,722	659,828	17,178	772,615	7,417	443,665	4,236	316,177	2,910	258,038
$200,000 under $500,000	3,474	264,008	4,257	418,330	2,409	315,191	1,712	268,796	876	173,542
$500,000 under $1,000,000	357	65,676	559	131,455	409	121,757	326	125,319	186	79,859
$1,000,000 or more	106	56,205	188	129,813	154	143,230	130	146,260	81	99,189

Size of adjusted gross income	Total itemized deductions as a percent of adjusted gross income — Continued							
	70 under 80 percent		80 under 90 percent		90 under 100 percent		100 percent or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total	**206,042**	**2,005,332**	**154,865**	**1,671,327**	**98,223**	**1,049,232**	**243,065**	**3,169,328**
Under $5,000	20,406	65,698	30,048	93,269	28,128	83,502	92,598	562,771
$5,000 under $10,000	102,414	542,940	67,375	427,656	37,411	248,563	94,258	852,912
$10,000 under $15,000	49,678	445,876	29,088	288,094	20,306	228,696	23,555	364,696
$15,000 under $20,000	16,843	214,901	9,821	143,572	6,276	100,791	14,173	366,439
$20,000 under $25,000	3,928	64,193	5,806	108,275	978	19,814	6,216	195,187
$25,000 under $30,000	2,455	49,914	5,165	122,448	*718	*18,919	2,867	90,580
$30,000 under $50,000	5,094	148,597	3,789	123,609	2,820	104,399	6,718	304,296
$50,000 under $100,000	3,689	181,613	2,692	144,613	1,004	67,013	1,924	202,261
$100,000 under $200,000	1,002	103,480	714	87,028	281	34,745	516	83,339
$200,000 under $500,000	408	89,435	283	63,759	220	58,807	180	64,742
$500,000 under $1,000,000	88	45,922	63	35,595	54	35,325	37	28,248
$1,000,000 or more	37	52,763	21	33,409	27	48,656	23	53,857

*Estimate should be used with caution because of the small number of sample returns on which it is based.
NOTE: Detail may not add to total because of rounding.

Table 2.5—Returns With Medical and Dental Expense Deduction: Medical and Dental Expenses Deducted as a Percent of Adjusted Gross Income by Size of Adjusted Gross Income

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

Size of adjusted gross income	Medical and dental expense deduction		Medical and dental expense deduction as a percent of adjusted gross income					
			Under 1 percent		1 under 2 percent		2 under 3 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	**17,877,783**	**12,203,983**	**8,562,782**	**1,008,464**	**2,038,793**	**709,588**	**1,481,589**	**844,507**
Under $5,000	201,627	283,116	*5,065	*53	*6,462	*280	*1,369	*83
$5,000 under $10,000	1,261,516	1,592,941	75,213	3,093	108,224	14,492	56,581	10,866
$10,000 under $15,000	2,238,793	2,146,908	347,244	23,193	335,992	57,825	214,829	68,380
$15,000 under $20,000	3,258,285	2,225,837	1,216,363	126,450	401,301	106,353	356,728	156,381
$20,000 under $25,000	3,579,529	2,010,244	1,820,081	201,903	470,467	158,927	369,791	204,462
$25,000 under $30,000	2,581,641	1,291,914	1,558,714	183,218	304,761	124,211	220,996	148,468
$30,000 under $50,000	3,735,237	1,899,386	2,673,377	342,269	359,505	195,413	231,482	205,708
$50,000 under $100,000	847,656	567,734	707,651	104,227	48,732	44,630	27,229	40,902
$100,000 under $200,000	139,509	133,769	127,126	19,031	2,937	5,419	2,280	6,857
$200,000 under $500,000	29,605	43,827	27,762	4,266	370	1,550	269	1,674
$500,000 under $1,000,000	3,324	6,710	3,148	544	36	361	30	493
$1,000,000 or more	1,061	1,597	1,038	217	6	128	5	232

Size of adjusted gross income	Medical and dental expense deduction as a percent of adjusted gross income — Continued							
	3 under 4 percent		4 under 5 percent		5 under 6 percent		6 under 7 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	**1,122,836**	**859,100**	**834,005**	**791,588**	**603,932**	**658,132**	**515,498**	**639,400**
Under $5,000	10,505	1,409	*5,160	*945	*4,215	*848	*1,660	*425
$5,000 under $10,000	68,641	21,157	55,522	21,438	70,374	31,932	56,421	32,453
$10,000 under $15,000	172,813	75,958	140,659	80,880	123,612	86,044	139,562	114,290
$15,000 under $20,000	288,529	176,221	220,011	172,486	147,357	140,118	137,487	157,651
$20,000 under $25,000	239,243	187,068	198,653	196,068	115,706	138,839	84,728	123,899
$25,000 under $30,000	161,308	151,642	110,647	133,668	76,059	114,408	51,954	91,280
$30,000 under $50,000	162,935	200,688	93,041	151,610	58,605	115,588	36,733	85,437
$50,000 under $100,000	17,551	37,839	8,992	25,373	7,158	23,763	6,048	25,144
$100,000 under $200,000	1,107	4,801	1,135	6,496	779	5,422	783	5,989
$200,000 under $500,000	180	1,709	167	1,982	56	732	104	1,976
$500,000 under $1,000,000	**24	**607	14	386	**11	**438	15	600
$1,000,000 or more	**	**	4	256	**	**	3	257

Size of adjusted gross income	Medical and dental expense deduction as a percent of adjusted gross income — Continued							
	7 under 8 percent		8 under 9 percent		9 under 10 percent		10 under 15 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	**363,134**	**481,599**	**301,835**	**441,577**	**235,044**	**381,965**	**763,983**	**1,433,003**
Under $5,000	8,295	2,197	*10,747	*2,560	*5,048	*2,061	33,727	17,549
$5,000 under $10,000	56,136	33,062	46,978	32,595	33,961	25,461	177,346	175,598
$10,000 under $15,000	90,863	85,016	78,629	83,341	64,938	75,674	242,322	366,989
$15,000 under $20,000	93,058	120,879	78,082	114,938	74,637	122,499	146,550	301,875
$20,000 under $25,000	66,819	110,995	44,494	83,315	31,271	65,194	89,532	230,858
$25,000 under $30,000	20,530	41,140	20,652	47,276	9,084	23,975	31,111	105,099
$30,000 under $50,000	23,354	65,663	19,490	58,088	13,036	45,644	34,949	154,289
$50,000 under $100,000	3,503	15,887	2,328	12,895	2,828	17,109	7,081	54,468
$100,000 under $200,000	486	4,555	348	4,004	160	1,821	1,148	17,670
$200,000 under $500,000	81	1,779	77	1,927	71	1,899	201	7,500
$500,000 under $1,000,000	9	427	**10	**638	10	629	16	1,108
$1,000,000 or more	—	—	**	**	—	—	—	—

Size of adjusted gross income	Medical and dental expense deduction as a percent of adjusted gross income — Continued							
	15 under 20 percent		20 under 30 percent		30 under 50 percent		50 percent or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	**394,937**	**879,107**	**248,881**	**773,352**	**231,354**	**896,268**	**179,180**	**1,406,333**
Under $5,000	18,416	13,180	9,058	8,205	37,217	51,220	44,683	182,102
$5,000 under $10,000	145,709	196,475	121,833	234,163	117,620	318,456	70,957	441,701
$10,000 under $15,000	130,338	268,258	69,573	205,937	50,376	228,269	37,043	326,855
$15,000 under $20,000	48,357	138,060	21,505	90,393	12,327	88,734	15,993	212,801
$20,000 under $25,000	30,902	117,120	8,295	46,216	3,857	30,134	*5,690	*115,246
$25,000 under $30,000	5,671	27,365	6,716	46,155	*1,189	*13,767	*2,249	*40,242
$30,000 under $50,000	12,060	75,094	9,107	83,395	6,297	95,419	*1,266	*25,081
$50,000 under $100,000	3,082	32,367	2,185	35,415	2,147	51,407	1,141	46,308
$100,000 under $200,000	300	6,218	494	15,917	274	14,383	*152	*15,187
$200,000 under $500,000	99	4,409	112	7,133	50	4,481	*6	*810
$500,000 under $1,000,000	**3	**561	3	422	—	—	—	—
$1,000,000 or more	**	**	—	—	—	—	—	—

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

Table 2.6—Returns With Taxes Paid Deduction: Taxes Deducted as a Percent of Adjusted Gross Income by Size of Adjusted Gross Income

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

Size of adjusted gross income	Taxes paid deduction		Taxes paid deduction as a percent of adjusted gross income					
			Under 1 percent		1 under 2 percent		2 under 3 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	**25,616,919**	**59,506,835**	**73,828**	**33,053**	**293,984**	**193,751**	**712,185**	**640,732**
Under $5,000	345,685	257,883	*3,673	*84	*7,142	*350	17,220	1,452
$5,000 under $10,000	1,554,965	1,637,253	*9,566	*338	34,444	3,846	44,853	8,762
$10,000 under $15,000	2,843,179	3,521,610	*4,001	*324	43,242	8,516	68,493	22,653
$15,000 under $20,000	4,550,120	7,098,741	8,843	880	38,051	11,106	78,214	36,743
$20,000 under $25,000	5,136,302	9,646,798	7,011	1,267	33,783	11,679	117,288	67,978
$25,000 under $30,000	3,891,812	8,728,295	4,022	819	22,367	9,866	92,510	66,154
$30,000 under $50,000	5,582,985	16,795,173	11,505	2,501	50,754	32,362	181,323	173,419
$50,000 under $100,000	1,370,159	7,281,010	12,932	5,877	38,375	42,734	85,013	143,365
$100,000 under $200,000	274,506	2,752,085	6,698	6,386	19,246	39,358	22,027	72,761
$200,000 under $500,000	58,687	1,184,604	4,271	7,626	5,856	24,249	4,593	32,377
$500,000 under $1,000,000	6,499	320,832	922	3,227	556	5,471	493	8,322
$1,000,000 or more	2,020	282,552	384	3,725	168	4,214	158	6,744

Size of adjusted gross income	Taxes paid deduction as a percent of adjusted gross income — Continued							
	3 under 4 percent		4 under 5 percent		5 under 6 percent		6 under 7 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	**1,235,956**	**1,347,151**	**1,736,873**	**2,291,052**	**2,359,841**	**3,695,041**	**2,905,196**	**5,275,404**
Under $5,000	19,407	2,661	*15,010	*1,625	22,661	2,937	30,684	4,807
$5,000 under $10,000	65,293	18,189	74,053	26,413	105,366	49,457	74,207	39,420
$10,000 under $15,000	93,865	42,121	167,612	97,675	211,786	148,784	307,555	254,317
$15,000 under $20,000	200,670	126,715	334,609	267,538	413,000	407,502	510,383	582,096
$20,000 under $25,000	263,382	207,779	353,214	360,100	503,644	624,906	612,044	898,788
$25,000 under $30,000	186,113	179,146	269,338	331,623	406,061	611,107	495,001	877,486
$30,000 under $50,000	289,505	373,816	382,239	635,732	533,340	1,084,594	693,392	1,658,239
$50,000 under $100,000	88,842	208,914	108,798	327,581	131,647	477,230	151,852	644,015
$100,000 under $200,000	22,547	105,831	26,275	156,153	27,214	194,926	25,349	216,379
$200,000 under $500,000	5,591	55,991	5,177	64,181	4,623	69,937	4,288	76,161
$500,000 under $1,000,000	576	13,391	434	12,846	409	14,670	357	15,186
$1,000,000 or more	165	12,598	114	9,584	90	8,991	84	8,508

Size of adjusted gross income	Taxes paid deduction as a percent of adjusted gross income — Continued							
	7 under 8 percent		8 under 9 percent		9 under 10 percent		10 under 15 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	**3,090,343**	**6,319,537**	**2,898,043**	**6,736,324**	**2,475,946**	**6,333,619**	**5,854,979**	**18,384,174**
Under $5,000	24,521	5,244	17,529	5,331	20,913	4,679	31,924	13,496
$5,000 under $10,000	75,936	46,887	95,254	65,673	82,528	63,202	370,997	373,630
$10,000 under $15,000	295,307	280,457	268,652	296,291	271,330	330,029	751,496	1,142,251
$15,000 under $20,000	552,368	731,716	514,906	772,698	439,373	734,191	1,158,528	2,430,297
$20,000 under $25,000	726,999	1,230,718	626,470	1,197,752	541,197	1,150,071	1,148,717	3,036,807
$25,000 under $30,000	531,061	1,092,168	514,268	1,198,408	387,390	999,481	832,822	2,635,194
$30,000 under $50,000	726,022	1,983,111	708,239	2,196,325	606,667	2,098,437	1,215,993	5,279,688
$50,000 under $100,000	132,893	644,299	132,870	720,609	107,688	649,794	286,412	2,242,538
$100,000 under $200,000	21,408	209,476	16,513	181,822	15,732	193,896	47,536	752,298
$200,000 under $500,000	3,447	71,165	2,993	70,258	2,735	70,855	9,115	305,097
$500,000 under $1,000,000	311	15,467	259	14,249	309	19,460	1,085	87,902
$1,000,000 or more	70	8,828	90	16,908	84	19,524	354	84,977

Size of adjusted gross income	Taxes paid deduction as a percent of adjusted gross income — Continued							
	15 under 20 percent		20 under 30 percent		30 under 50 percent		50 percent or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	**1,230,041**	**5,086,737**	**531,962**	**2,214,423**	**158,621**	**629,563**	**59,121**	**326,274**
Under $5,000	21,182	14,306	33,721	30,867	41,565	59,337	38,533	110,707
$5,000 under $10,000	245,022	336,733	187,725	339,758	74,767	198,920	14,954	66,026
$10,000 under $15,000	209,098	453,002	130,593	361,365	19,967	82,401	182	1,424
$15,000 under $20,000	219,769	647,507	67,814	265,812	13,021	78,195	571	5,745
$20,000 under $25,000	164,365	612,037	33,414	174,903	1,855	14,517	2,919	57,496
$25,000 under $30,000	128,569	580,054	20,959	131,826	1,223	12,763	108	2,199
$30,000 under $50,000	148,268	935,803	32,357	287,615	2,556	33,781	825	19,750
$50,000 under $100,000	71,433	802,455	18,234	284,289	2,389	57,835	781	29,474
$100,000 under $200,000	17,593	394,834	5,246	165,844	947	46,446	175	15,676
$200,000 under $500,000	4,092	196,238	1,579	103,269	269	27,202	58	9,998
$500,000 under $1,000,000	483	55,463	243	38,168	50	11,844	12	5,164
$1,000,000 or more	167	58,305	77	30,708	12	6,323	3	2,615

*Estimate should be used with caution because of the small number of sample returns on which it is based.
NOTE: Detail may not add to total because of rounding.

Table 2.7—Returns With Interest Paid Deduction: Interest Deducted as a Percent of Adjusted Gross Income by Size of Adjusted Gross Income

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

Size of adjusted gross income	Interest paid deduction		Interest paid deduction as a percent of adjusted gross income					
			Under 1 percent		1 under 2 percent		2 under 3 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	**23,543,648**	**60,681,144**	**1,283,419**	**226,026**	**1,158,287**	**626,389**	**1,297,282**	**1,070,647**
Under $5,000	176,591	274,275	*12,365	*270	*2,507	*100	*8,882	*777
$5,000 under $10,000	1,224,103	2,168,580	42,918	1,920	29,179	3,134	45,292	8,741
$10,000 under $15,000	2,539,047	4,825,923	97,613	5,518	80,569	14,934	95,575	31,007
$15,000 under $20,000	4,279,524	9,139,012	144,963	12,012	156,701	42,303	171,412	75,279
$20,000 under $25,000	4,916,850	11,245,813	186,191	20,376	190,693	66,246	213,533	120,675
$25,000 under $30,000	3,692,870	9,072,038	187,678	24,162	180,377	77,214	218,630	151,124
$30,000 under $50,000	5,215,828	15,132,213	403,432	67,845	362,790	204,370	406,508	375,248
$50,000 under $100,000	1,209,646	5,681,925	148,208	42,768	116,690	114,890	106,800	177,582
$100,000 under $200,000	233,692	1,929,915	43,604	25,210	30,215	58,823	24,589	81,238
$200,000 under $500,000	48,473	814,585	13,495	15,559	7,519	30,686	5,454	37,123
$500,000 under $1,000,000	5,346	212,114	2,062	5,030	809	7,722	517	8,250
$1,000,000 or more	1,678	184,751	890	5,357	238	5,968	90	3,602

Size of adjusted gross income	Interest paid deduction as a percent of adjusted gross income – Continued							
	3 under 4 percent		4 under 5 percent		5 under 6 percent		6 under 7 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	**1,336,321**	**1,495,179**	**1,409,845**	**1,946,293**	**1,292,376**	**2,174,158**	**1,301,013**	**2,491,606**
Under $5,000	*12,347	*1,068	*3,399	*326	*2,746	*649	*709	*113
$5,000 under $10,000	25,650	6,802	46,987	17,288	27,949	11,948	42,976	22,461
$10,000 under $15,000	89,296	39,807	111,700	66,067	90,576	61,180	77,804	65,820
$15,000 under $20,000	186,363	117,351	190,383	152,811	163,522	161,482	180,732	206,749
$20,000 under $25,000	251,425	198,840	282,430	282,997	271,060	336,924	314,216	460,238
$25,000 under $30,000	244,806	235,522	245,195	302,106	269,888	405,440	247,800	438,113
$30,000 under $50,000	396,941	510,719	413,180	688,590	359,928	724,548	344,495	824,522
$50,000 under $100,000	103,995	239,264	94,278	275,817	87,984	315,010	78,146	328,504
$100,000 under $200,000	21,021	95,592	18,834	109,811	16,255	114,096	12,250	105,566
$200,000 under $500,000	4,049	38,331	3,175	39,020	2,256	33,463	1,715	30,234
$500,000 under $1,000,000	364	8,279	235	6,932	181	6,477	137	5,818
$1,000,000 or more	64	3,605	49	4,528	31	2,942	33	3,468

Size of adjusted gross income	Interest paid deduction as a percent of adjusted gross income – Continued							
	7 under 8 percent		8 under 9 percent		9 under 10 percent		10 under 15 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	**1,277,233**	**2,766,880**	**1,277,441**	**3,003,420**	**1,275,628**	**3,307,359**	**5,178,195**	**16,141,200**
Under $5,000	*2,091	*771	*3,499	*509	*919	*337	12,340	7,026
$5,000 under $10,000	41,939	24,938	37,222	26,443	34,207	28,276	143,466	149,178
$10,000 under $15,000	98,053	91,799	111,017	120,823	104,312	125,553	473,915	771,110
$15,000 under $20,000	188,530	251,376	210,018	318,238	224,995	380,798	1,166,204	2,558,109
$20,000 under $25,000	288,491	484,286	300,511	580,453	320,677	691,062	1,341,229	3,712,222
$25,000 under $30,000	224,167	457,526	236,625	549,250	232,657	601,138	850,042	2,822,350
$30,000 under $50,000	346,427	949,983	309,901	958,598	294,202	1,022,015	1,003,807	4,418,210
$50,000 under $100,000	75,583	369,171	59,374	324,866	55,106	335,042	163,915	1,266,136
$100,000 under $200,000	10,515	101,561	7,940	87,782	7,528	92,779	20,286	314,686
$200,000 under $500,000	1,318	26,706	1,234	28,751	939	23,620	2,691	89,520
$500,000 under $1,000,000	92	4,395	83	4,812	70	4,506	244	19,657
$1,000,000 or more	27	4,370	17	2,895	16	2,233	56	12,994

Size of adjusted gross income	Interest paid deduction as a percent of adjusted gross income – Continued							
	15 under 20 percent		20 under 30 percent		30 under 50 percent		50 percent or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	**2,764,722**	**10,717,227**	**1,784,420**	**8,390,926**	**675,796**	**4,114,684**	**231,670**	**2,209,150**
Under $5,000	9,249	6,560	13,074	12,978	34,291	58,209	58,173	184,581
$5,000 under $10,000	147,638	205,418	241,699	488,870	214,299	632,841	102,682	540,322
$10,000 under $15,000	448,494	1,015,323	443,115	1,326,441	182,893	819,581	34,115	270,959
$15,000 under $20,000	746,415	2,247,886	429,176	1,746,416	104,315	638,561	15,795	229,642
$20,000 under $25,000	604,098	2,303,631	300,041	1,533,061	48,447	393,265	3,808	61,538
$25,000 under $30,000	381,901	1,790,361	141,570	891,821	29,222	281,869	2,312	44,042
$30,000 under $50,000	355,577	2,174,558	169,541	1,458,173	42,108	551,274	6,991	203,562
$50,000 under $100,000	60,620	670,713	38,562	602,624	15,116	368,496	5,269	251,041
$100,000 under $200,000	8,996	201,423	6,019	190,484	3,988	198,651	1,652	152,212
$200,000 under $500,000	1,542	73,254	1,439	99,978	933	101,684	714	146,657
$500,000 under $1,000,000	156	17,415	151	25,193	135	34,178	110	53,451
$1,000,000 or more	36	10,686	33	14,887	49	36,075	49	71,142

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

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

Table 2.8—Returns With Contributions Deduction: Contributions Deduction as a Percent of Adjusted Gross Income by Size of Adjusted Gross Income

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

Size of adjusted gross income	Contributions deduction		Contributions deduction as a percent of adjusted gross income					
			Under 1 percent		1 under 2 percent		2 under 3 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	**23,939,571**	**19,691,249**	**8,013,717**	**1,177,191**	**6,034,277**	**2,502,249**	**3,401,438**	**2,326,642**
Under $5,000	209,807	94,567	26,008	307	24,857	1,303	22,215	1,286
$5,000 under $10,000	1,318,292	691,959	201,885	8,669	259,429	30,668	142,403	29,412
$10,000 under $15,000	2,567,737	1,381,251	721,350	45,484	511,846	95,499	397,896	124,880
$15,000 under $20,000	4,195,552	2,242,482	1,397,208	119,904	1,045,497	269,453	575,752	247,602
$20,000 under $25,000	4,833,150	2,764,179	1,789,495	198,189	1,239,248	398,644	671,674	368,339
$25,000 under $30,000	3,716,600	2,404,690	1,349,348	183,754	1,043,777	415,066	535,691	354,674
$30,000 under $50,000	5,435,450	4,722,055	1,944,736	365,955	1,500,063	809,053	821,842	734,628
$50,000 under $100,000	1,330,670	2,438,483	461,342	155,163	340,196	322,086	194,481	309,131
$100,000 under $200,000	266,722	1,263,262	96,676	62,449	58,304	109,404	33,245	106,948
$200,000 under $500,000	57,224	853,761	22,413	26,777	10,110	39,342	5,695	37,937
$500,000 under $1,000,000	6,374	363,603	2,497	5,839	767	7,174	443	7,208
$1,000,000 or more	1,993	470,956	759	4,702	183	4,557	101	4,595

Size of adjusted gross income	Contributions deduction as a percent of adjusted gross income—Continued							
	3 under 4 percent		4 under 5 percent		5 under 6 percent		6 under 7 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	**1,679,800**	**1,607,305**	**1,061,042**	**1,265,833**	**722,771**	**1,043,281**	**498,518**	**860,992**
Under $5,000	13,820	1,835	14,845	2,444	16,294	3,312	12,631	2,575
$5,000 under $10,000	115,847	32,533	112,678	41,118	83,988	38,163	49,735	24,724
$10,000 under $15,000	207,148	90,548	119,450	65,596	70,700	46,886	68,489	58,196
$15,000 under $20,000	313,017	190,860	190,364	149,710	126,437	122,641	81,481	94,598
$20,000 under $25,000	281,747	217,684	206,894	206,407	138,273	169,183	84,701	124,359
$25,000 under $30,000	243,490	228,718	122,799	148,223	103,817	156,112	68,420	123,925
$30,000 under $50,000	376,024	473,584	217,780	358,485	135,682	274,915	100,518	239,739
$50,000 under $100,000	104,645	237,207	61,320	180,746	36,679	131,688	24,746	103,812
$100,000 under $200,000	20,530	94,091	12,376	73,374	8,970	64,394	6,396	55,528
$200,000 under $500,000	3,214	30,447	2,286	28,332	1,762	26,996	1,210	21,847
$500,000 under $1,000,000	261	5,820	196	5,825	124	4,529	152	6,531
$1,000,000 or more	57	3,979	54	5,576	45	4,463	39	5,157

Size of adjusted gross income	Contributions deduction as a percent of adjusted gross income — Continued							
	7 under 8 percent		8 under 9 percent		9 under 10 percent		10 under 15 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	**391,824**	**783,835**	**291,668**	**632,899**	**300,886**	**694,247**	**891,235**	**2,580,100**
Under $5,000	2,042	474	*1,005	*188	4,575	1,456	19,278	9,199
$5,000 under $10,000	48,250	28,129	31,270	19,061	28,642	21,451	74,266	73,647
$10,000 under $15,000	53,180	48,671	55,815	60,425	56,035	71,017	160,942	248,685
$15,000 under $20,000	44,354	59,292	47,019	70,005	66,616	111,625	214,864	461,258
$20,000 under $25,000	92,627	154,981	55,231	104,292	56,282	120,719	156,165	417,914
$25,000 under $30,000	53,100	107,978	29,680	67,348	35,079	91,522	94,790	306,639
$30,000 under $50,000	69,264	196,154	53,008	163,103	38,020	133,471	128,211	545,959
$50,000 under $100,000	23,654	116,544	14,444	82,742	11,829	74,577	32,004	257,860
$100,000 under $200,000	4,214	40,920	3,240	35,803	2,945	36,812	8,035	126,146
$200,000 under $500,000	985	20,699	829	19,401	753	20,321	2,259	79,260
$500,000 under $1,000,000	121	5,916	99	5,610	86	5,310	326	26,789
$1,000,000 or more	33	4,075	28	4,921	24	5,965	95	26,742

Size of adjusted gross income	Contributions deduction as a percent of adjusted gross income — Continued							
	15 under 20 percent		20 under 30 percent		30 under 50 percent		50 percent or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	**307,105**	**1,177,987**	**209,931**	**1,162,824**	**97,191**	**1,384,712**	**38,168**	**491,152**
Under $5,000	19,572	11,374	8,401	7,888	9,638	6,928	14,626	43,996
$5,000 under $10,000	52,132	72,649	70,082	125,814	36,812	104,370	10,873	41,551
$10,000 under $15,000	73,255	154,367	51,811	156,826	16,228	75,662	3,592	38,507
$15,000 under $20,000	56,941	173,679	28,144	116,069	6,993	47,977	865	7,808
$20,000 under $25,000	37,341	140,417	18,041	97,894	3,818	28,577	*1,613	*16,578
$25,000 under $30,000	24,815	117,411	6,877	46,042	2,865	29,247	2,052	28,032
$30,000 under $50,000	27,317	174,763	14,605	126,285	7,234	104,543	1,146	21,420
$50,000 under $100,000	10,297	118,621	6,433	106,896	6,478	162,765	2,122	78,646
$100,000 under $200,000	3,708	86,652	3,474	117,651	3,919	202,841	690	50,248
$200,000 under $500,000	1,395	69,599	1,536	115,543	2,354	253,313	423	63,948
$500,000 under $1,000,000	252	28,239	371	64,154	564	144,560	115	40,097
$1,000,000 or more	80	30,215	156	81,762	288	223,928	51	60,320

*Estimate should be used with caution because of the small number of sample returns on which it is based.
NOTE: Detail may not add to total because of rounding.

Table 2.9 — Returns Filed by Dependents with Unearned Income: Selected Sources of Income, Deductions, and Tax, 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		Dividends in adjusted gross income		Interest received	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	**585,555**	**2,146,406**	**300,678**	**573,255**	**227,832**	**557,068**	**516,419**	**540,894**
Under $2,000	261,336	346,067	93,750	80,711	82,530	53,603	217,353	171,192
$2,000 under $4,000	172,876	468,968	107,677	168,487	68,481	94,411	157,121	143,624
$4,000 under $6,000	67,868	344,847	42,874	104,914	*23,552	*34,388	63,741	118,329
$6,000 under $8,000	35,556	241,097	*23,758	*124,205	*15,174	*43,245	32,433	30,566
$8,000 under $10,000	*19,468	*165,738	*14,323	*40,651	*11,930	*80,202	*19,468	*12,262
$10,000 under $50,000	27,345	491,766	17,635	53,554	25,361	227,706	25,280	55,275
$50,000 or more	1,106	87,923	661	732	804	23,513	1,023	9,645

Size of adjusted gross income	Sales of capital assets net gain less loss		Estate or trust net income less loss		Zero bracket amount		Total itemized deductions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	**130,091**	**103,215**	**68,633**	**132,367**	**581,649**	**1,170,264**	**294,652**	**201,704**
Under $2,000	38,064	11,817	*7,223	*4,372	257,431	479,740	111,646	56,226
$2,000 under $4,000	52,139	13,031	23,940	20,271	172,876	358,611	93,334	67,243
$4,000 under $6,000	*7,750	*1,339	*13,856	*37,932	67,868	148,270	42,660	32,896
$6,000 under $8,000	*5,863	*1,195	*3,743	*8,819	35,556	78,223	*11,798	*2,885
$8,000 under $10,000	*6,851	*6,926	*11,452	*24,620	*19,468	*42,830	*12,139	*12,920
$10,000 under $50,000	18,806	54,164	*7,612	*15,730	27,345	60,159	21,970	23,412
$50,000 or more	618	14,743	807	20,623	1,105	2,431	1,105	6,122

Size of adjusted gross income	Excess itemized deductions		Unused zero bracket amount		Taxable income		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	**3,494**	**7,704**	**431,806**	**761,588**	**581,649**	**2,471,223**	**462,476**	**283,327**
Under $2,000	—	—	215,906	418,810	257,431	578,946	173,116	14,190
$2,000 under $4,000	—	—	121,070	198,035	172,876	537,346	138,018	27,710
$4,000 under $6,000	—	—	48,866	73,570	67,868	367,516	67,868	37,311
$6,000 under $8,000	—	—	*11,798	*23,070	35,556	237,500	35,556	28,168
$8,000 under $10,000	—	—	*12,139	*13,786	*19,468	*164,924	*19,468	*23,041
$10,000 under $50,000	*2,761	*3,780	21,654	34,081	27,345	501,558	27,345	114,416
$50,000 or more	733	3,924	*373	*235	1,105	83,433	1,105	38,490

Size of adjusted gross income	General tax credit		Total income tax		Total tax liability		Tax due at time of filing		Total overpayment	
	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)
Total	**462,476**	**25,526**	**404,117**	**241,368**	**405,944**	**245,544**	**297,260**	**101,271**	**218,804**	**43,358**
Under $2,000	173,116	5,486	135,801	8,736	137,509	8,835	126,295	8,076	70,870	7,346
$2,000 under $4,000	138,018	4,994	116,973	21,830	117,092	22,053	69,053	10,296	98,503	12,568
$4,000 under $6,000	67,868	4,359	67,868	32,544	67,868	32,942	49,109	20,482	18,759	3,992
$6,000 under $8,000	35,556	3,166	35,556	24,481	35,556	25,592	22,346	7,830	*13,210	*2,941
$8,000 under $10,000	*19,468	*2,433	*19,468	*20,547	*19,468	*21,057	*13,243	*9,426	*6,225	*4,410
$10,000 under $50,000	27,345	4,888	27,345	95,964	27,345	97,770	16,203	27,750	*11,142	*11,666
$50,000 or more	1,105	199	1,106	37,265	1,106	37,295	1,011	17,412	*95	*434

*Estimate should be used with caution because of the small number of sample returns on which it is based.
NOTE: Detail may not add to total because of rounding.

Table 2.10 — All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for age 65 or over					Exemptions for blindness				
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
							Number of returns	Amount				Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total	**89,771,551**	**219,867,696**	**134,382,112**	**8,370,125**	**10,996,804**	**113,025,209**	**5,764,334**	**18,203,855**	**187,234**	**188,010**	**2,574,485**	**129,972**	**330,968**
Under $2,000	9,010,975	12,493,827	9,969,337	470,123	590,749	—203,336	2,421	11,124	*7,537	*7,537	*—25,414	*32	*105
$2,000 under $4,000	9,234,196	14,057,506	10,459,681	908,075	1,097,388	2,893,003	*6,780	*658	*9,031	*9,031	*29,193	—	—
$4,000 under $6,000	8,394,928	15,655,108	10,272,055	1,351,494	1,657,732	6,741,744	608,170	72,861	21,471	21,471	115,106	*4,227	*220
$6,000 under $8,000	8,251,372	16,882,751	10,728,827	1,278,050	1,659,137	8,954,124	905,379	270,420	26,346	26,346	189,902	*11,783	*5,024
$8,000 under $10,000	6,930,002	15,180,086	9,479,522	911,337	1,274,418	8,142,207	853,032	396,856	26,914	26,914	241,346	18,348	9,829
$10,000 under $12,000	6,100,684	14,955,764	8,955,351	667,395	899,023	7,278,266	636,360	518,022	24,399	24,399	262,996	24,390	18,312
$12,000 under $14,000	5,581,530	14,452,684	8,616,703	549,788	745,453	7,116,516	536,863	634,271	22,824	22,824	295,971	22,780	24,925
$14,000 under $16,000	5,010,364	13,760,367	8,167,478	357,329	484,252	5,335,635	351,705	545,722	*4,868	*4,868	*73,441	*4,568	*6,403
$16,000 under $18,000	4,680,008	13,817,988	7,970,408	315,352	422,675	5,370,850	312,523	619,761	*1,601	*1,601	*26,751	*1,601	*2,673
$18,000 under $20,000	4,277,947	13,092,536	7,555,681	245,846	325,488	4,650,645	242,913	590,540	*8,136	*8,136	*156,538	*8,136	*20,641
$20,000 under $25,000	8,552,615	28,096,320	15,776,026	410,518	545,855	9,144,031	405,348	1,311,573	14,766	15,373	325,286	14,766	37,842
$25,000 under $30,000	5,386,257	18,267,415	10,282,750	269,680	383,027	7,387,691	269,391	1,210,489	8,598	8,598	241,502	8,598	28,852
$30,000 under $50,000	6,535,452	22,575,984	12,654,191	390,130	553,534	14,540,414	389,206	2,914,398	7,095	7,264	260,922	7,095	40,468
$50,000 under $100,000	1,471,406	5,278,337	2,819,072	177,559	257,659	11,823,360	176,905	3,370,525	2,845	2,845	181,893	2,845	48,523
$100,000 under $200,000	285,309	1,059,079	546,127	49,588	74,023	6,590,556	49,483	2,457,215	574	574	79,559	574	28,416
$200,000 under $500,000	59,884	212,673	113,089	15,042	22,291	4,298,702	15,039	1,864,354	191	191	52,545	191	22,289
$500,000 under $1,000,000	6,581	22,429	12,141	2,090	3,036	1,410,231	2,087	655,181	28	28	18,606	28	8,488
$1,000,000 or more	2,041	6,842	3,673	729	1,064	1,550,570	729	759,885	10	10	48,343	10	27,958
All returns, summary:													
Under $5,000	22,236,197	33,816,019	25,219,998	2,072,230	2,492,510	5,807,374	327,917	32,223	22,586	22,586	31,456	*32	*105
$5,000 under $10,000	19,585,276	40,453,259	25,689,424	2,846,849	3,786,914	20,720,369	2,047,865	719,696	68,713	68,713	518,678	34,358	15,073
$10,000 under $15,000	14,241,599	36,372,231	21,696,710	1,402,419	1,898,207	17,076,038	1,355,827	1,413,294	48,658	48,658	579,554	48,305	44,841
$15,000 under $20,000	11,408,934	33,707,108	19,568,911	733,291	978,684	12,675,873	724,537	1,495,023	13,170	13,170	236,142	13,170	28,114
$20,000 or more	22,299,545	75,519,079	42,207,069	1,315,336	1,840,489	56,745,555	1,308,188	14,543,619	34,107	34,883	1,208,655	34,107	242,835

Size of adjusted gross income	Exemptions for dependents									
	Total					Exemptions for children at home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
All returns, total	**35,645,941**	**74,300,770**	**702,115,454**	**29,673,886**	**98,865,421**	**33,471,961**	**69,145,776**	**664,981,933**	**27,763,732**	**92,980,281**
Under $2,000	1,035,399	1,926,204	—3,652,460	9,945	38,138	1,014,259	1,873,375	—3,395,142	9,680	35,246
$2,000 under $4,000	1,340,389	2,491,406	4,131,849	19,333	2,521	1,240,310	2,326,970	3,809,579	19,332	2,519
$4,000 under $6,000	1,997,040	3,703,850	10,109,490	272,302	36,672	1,800,138	3,334,943	9,084,847	169,635	20,356
$6,000 under $8,000	2,388,974	4,468,441	16,645,214	1,311,517	349,183	2,177,592	4,063,255	15,172,967	1,127,515	282,022
$8,000 under $10,000	2,278,080	4,399,232	20,460,263	1,969,240	929,841	2,068,878	3,975,003	18,567,036	1,766,553	788,903
$10,000 under $12,000	2,418,472	5,076,991	26,660,413	2,225,084	1,591,454	2,216,022	4,624,728	24,456,703	2,029,752	1,399,538
$12,000 under $14,000	2,421,637	5,067,704	31,450,169	2,339,587	2,318,624	2,221,277	4,644,146	28,861,796	2,140,597	2,051,063
$14,000 under $16,000	2,474,626	5,103,769	37,126,116	2,422,896	3,189,175	2,311,063	4,717,730	34,667,367	2,262,632	2,902,712
$16,000 under $18,000	2,547,676	5,423,304	43,352,130	2,500,984	4,130,326	2,399,843	5,042,621	40,843,684	2,353,586	3,804,017
$18,000 under $20,000	2,431,986	5,203,231	46,185,167	2,403,503	4,865,813	2,306,486	4,903,272	43,792,780	2,278,046	4,520,606
$20,000 under $25,000	5,382,643	11,759,066	120,411,532	5,337,798	14,327,640	5,160,925	11,116,106	115,437,144	5,116,634	13,562,942
$25,000 under $30,000	3,524,849	7,593,040	96,121,578	3,501,274	13,293,607	3,388,307	7,165,334	92,396,474	3,365,248	12,678,700
$30,000 under $50,000	4,240,850	9,360,995	154,874,556	4,206,366	25,909,523	4,059,968	8,817,723	148,190,658	4,026,487	24,644,572
$50,000 under $100,000	948,447	2,198,761	62,130,363	940,086	14,921,565	903,604	2,054,326	59,218,732	895,646	14,182,479
$100,000 under $200,000	178,623	438,355	23,440,616	177,788	7,678,517	169,668	407,911	22,242,049	168,834	7,265,267
$200,000 under $500,000	32,249	77,102	8,927,467	32,187	3,563,633	30,001	70,120	8,290,700	29,940	3,303,821
$500,000 under $1,000,000	3,110	7,224	2,050,059	3,106	910,222	2,830	6,405	1,865,118	2,826	829,581
$1,000,000 or more	891	2,095	1,690,931	890	808,965	790	1,808	1,479,441	789	705,937
All returns, summary:										
Under $5,000	3,298,787	6,080,925	4,629,538	126,802	52,562	3,107,537	5,736,026	4,244,775	92,523	46,629
$5,000 under $10,000	5,741,095	10,908,208	43,064,817	3,455,535	1,303,795	5,193,640	9,837,520	38,994,512	3,000,192	1,082,418
$10,000 under $15,000	6,079,901	12,728,656	76,092,516	5,770,845	5,387,956	5,608,042	11,692,210	70,302,884	5,308,263	4,814,623
$15,000 under $20,000	6,214,496	13,146,343	108,681,481	6,121,209	10,707,436	5,846,649	12,240,287	102,319,445	5,756,350	9,863,313
$20,000 or more	14,311,662	31,436,638	469,647,103	14,199,495	81,413,672	13,716,093	29,639,733	449,120,317	13,606,404	77,173,299

Footnotes at end of table.

Table 2.10 — All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Exemptions for dependents - Continued									
	Exemptions for children away from home					Exemptions for parents at home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
All returns, total	**1,228,139**	**2,010,301**	**26,565,840**	**1,112,373**	**4,311,512**	**1,119,769**	**1,217,543**	**20,574,269**	**991,483**	**2,909,151**
Under $2,000	8,889	15,553	−217,435	**80	**1,596	10,358	10,410	−43,593	*145	*645
$2,000 under $4,000	34,967	53,068	115,414	**	**	32,627	35,998	101,301	—	—
$4,000 under $6,000	48,476	77,712	240,935	*15,131	*1,857	74,553	80,216	401,013	42,973	6,797
$6,000 under $8,000	57,852	103,908	407,416	43,363	14,666	96,955	113,731	661,023	71,882	22,212
$8,000 under $10,000	84,238	128,421	768,406	82,313	44,826	124,872	141,909	1,126,629	104,929	67,952
$10,000 under $12,000	89,734	164,379	977,261	77,909	70,701	104,604	114,355	1,148,918	100,955	90,290
$12,000 under $14,000	96,106	157,237	1,240,903	93,183	115,530	76,534	84,164	987,634	76,107	87,920
$14,000 under $16,000	89,634	145,954	1,358,730	87,637	142,081	83,985	84,265	1,269,522	81,669	130,479
$16,000 under $18,000	89,189	141,089	1,526,929	88,690	186,357	83,150	87,303	1,409,123	83,150	161,409
$18,000 under $20,000	93,435	141,122	1,784,799	93,130	239,947	67,114	71,227	1,274,108	65,392	146,290
$20,000 under $25,000	200,066	323,267	4,507,556	199,366	632,737	111,241	120,674	2,515,326	110,922	335,718
$25,000 under $30,000	116,362	190,981	3,168,359	115,111	463,988	101,804	109,753	2,812,799	101,651	405,213
$30,000 under $50,000	168,380	278,852	6,270,958	166,061	1,109,910	123,222	131,740	4,469,547	123,064	759,764
$50,000 under $100,000	41,382	72,599	2,678,763	40,975	654,587	23,411	25,959	1,528,767	23,308	365,450
$100,000 under $200,000	7,419	12,680	974,908	7,417	318,215	4,384	4,787	587,417	4,362	195,805
$200,000 under $500,000	1,752	3,030	494,371	1,749	188,903	854	937	235,206	853	93,099
$500,000 under $1,000,000	193	335	129,473	193	55,088	75	86	49,498	75	21,111
$1,000,000 or more	65	114	141,095	65	70,522	26	29	40,033	26	18,998
All returns, summary:										
Under $5,000	73,357	106,650	34,533	11,173	3,042	54,974	58,397	115,115	*4,987	*1,158
$5,000 under $10,000	161,065	272,012	1,280,202	129,714	59,903	284,391	323,867	2,131,257	214,942	96,447
$10,000 under $15,000	212,712	369,617	2,606,435	196,365	223,143	220,322	237,983	2,710,069	216,206	236,763
$15,000 under $20,000	245,386	380,164	4,282,187	244,184	531,473	195,065	203,331	3,379,236	191,067	379,625
$20,000 or more	535,619	881,858	18,365,483	530,937	3,493,952	365,017	393,965	12,238,592	364,261	2,195,158

Size of adjusted gross income	Exemptions for dependents - Continued									
	Exemptions for parents away from home					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
All returns, total	**346,748**	**394,225**	**8,819,768**	**314,328**	**1,625,384**	**1,122,875**	**1,532,925**	**17,485,157**	**897,555**	**2,168,554**
Under $2,000	1,226	1,730	−63,478	**61	**842	18,198	25,136	−69,277	75	930
$2,000 under $4,000	*7,260	*7,260	*21,279	**	**	49,018	68,110	159,393	—	—
$4,000 under $6,000	*14,512	*19,355	*75,156	*14,419	*1,598	133,920	191,624	696,168	40,581	6,333
$6,000 under $8,000	27,632	34,623	200,064	18,172	7,369	121,695	152,924	869,426	94,467	30,660
$8,000 under $10,000	25,002	25,002	220,991	*16,904	*7,199	90,773	128,897	817,792	68,777	40,124
$10,000 under $12,000	29,782	31,798	321,713	26,717	18,896	95,775	141,731	1,040,500	86,036	61,206
$12,000 under $14,000	35,583	42,107	470,105	32,882	29,050	114,784	140,050	1,475,006	113,399	127,502
$14,000 under $16,000	28,487	33,537	423,162	28,167	33,094	82,542	122,283	1,233,777	81,810	120,507
$16,000 under $18,000	21,078	29,220	362,398	21,036	30,496	90,170	123,071	1,530,373	89,677	145,620
$18,000 under $20,000	15,485	15,851	295,229	15,484	31,794	52,302	71,759	1,001,754	50,553	104,200
$20,000 under $25,000	29,354	31,077	651,514	29,354	72,337	124,611	167,942	2,777,123	123,727	323,652
$25,000 under $30,000	33,333	35,258	911,656	33,316	129,056	67,251	91,714	1,834,787	67,242	257,491
$30,000 under $50,000	45,385	51,310	1,712,318	45,208	292,289	62,445	81,370	2,229,132	62,227	375,215
$50,000 under $100,000	23,907	25,894	1,602,998	23,890	381,249	14,413	19,983	950,472	14,006	227,055
$100,000 under $200,000	6,900	8,102	938,179	6,899	312,420	3,928	4,875	502,929	3,928	165,267
$200,000 under $500,000	1,572	1,812	444,010	1,571	173,677	871	1,203	251,944	871	101,057
$500,000 under $1,000,000	193	224	124,569	192	52,901	129	174	86,977	129	35,886
$1,000,000 or more	57	65	107,903	56	51,117	50	79	96,880	50	45,849
All returns, summary:										
Under $5,000	13,411	13,915	−21,393	4,922	1,026	118,911	165,937	325,199	13,310	1,990
$5,000 under $10,000	62,221	74,055	475,406	44,634	15,981	294,693	400,754	2,148,302	190,590	76,057
$10,000 under $15,000	82,376	93,832	1,036,136	76,290	68,278	251,274	335,014	3,102,659	240,150	248,414
$15,000 under $20,000	48,039	58,681	836,472	47,996	75,052	184,299	263,880	3,178,751	181,325	310,621
$20,000 or more	140,701	153,742	6,493,148	140,486	1,465,046	273,698	367,340	8,730,245	272,180	1,531,471

Footnotes at end of table.

Table 2.10 — All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Returns classified by number of exemptions other than age or blindness — Total													
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Salaries and wages		Total net profit less loss from business activities[1]		Sales of property net gain less loss[2]		All other income less loss[3]		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	**89,771,551**	**208,682,882**	**1,302,447,386**	**80,278,349**	**1,090,291,855**	**12,953,621**	**74,441,394**	**9,132,214**	**24,488,278**	**52,537,946**	**113,225,859**	**68,688,305**	**188,232,537**
Under $2,000	9,010,975	11,895,541	2,024,956	7,808,978	10,479,431	868,872	−6,971,501	302,223	1,071,625	2,751,971	−2,554,599	154,781	79,154
$2,000 under $4,000	9,234,196	12,951,087	27,612,955	8,125,496	23,717,190	762,250	614,309	389,077	211,689	3,218,592	3,069,766	2,413,911	160,469
$4,000 under $6,000	8,394,928	13,975,905	42,260,855	7,027,019	34,218,571	752,486	1,303,387	382,019	291,428	3,296,415	6,447,469	5,601,698	1,419,604
$6,000 under $8,000	8,251,372	15,197,268	57,476,641	7,037,588	46,891,827	835,473	2,167,300	502,696	369,021	3,756,663	8,048,493	6,757,635	3,173,964
$8,000 under $10,000	6,930,002	13,878,754	62,016,835	6,036,036	51,941,272	774,675	1,993,270	443,511	512,174	3,562,025	7,570,119	6,509,640	4,670,397
$10,000 under $12,000	6,100,684	14,032,342	67,006,011	5,452,143	57,148,707	784,023	2,399,757	492,608	570,854	3,373,432	6,886,693	5,834,212	5,913,785
$12,000 under $14,000	5,581,530	13,684,407	72,392,576	5,074,273	62,813,285	775,560	2,533,843	496,752	608,820	3,433,182	6,436,628	5,470,682	7,234,791
$14,000 under $16,000	5,010,364	13,271,247	75,116,128	4,624,756	66,583,984	779,685	2,725,276	461,220	659,632	3,165,617	5,147,235	4,933,400	8,215,082
$16,000 under $18,000	4,680,008	13,393,712	79,571,220	4,354,020	70,827,969	723,542	3,016,230	454,625	648,122	3,216,422	5,078,899	4,623,726	9,228,227
$18,000 under $20,000	4,277,947	12,758,912	81,239,257	4,016,888	72,672,735	680,612	2,940,147	476,458	734,105	3,131,235	4,892,270	4,237,439	9,957,190
$20,000 under $25,000	8,552,615	27,535,092	190,941,609	8,113,963	172,301,568	1,474,118	7,259,863	1,070,507	1,739,255	6,938,870	9,640,923	8,491,015	25,310,801
$25,000 under $30,000	5,386,257	17,875,790	146,822,233	5,088,392	130,433,757	1,005,615	6,711,222	878,840	1,757,726	4,749,389	7,919,528	5,352,156	21,977,167
$30,000 under $50,000	6,535,452	22,015,186	238,969,911	6,012,166	198,295,597	1,687,544	19,480,910	1,717,497	4,320,973	6,141,164	16,872,431	6,495,225	42,741,012
$50,000 under $100,000	1,471,406	5,017,833	96,283,476	1,221,882	61,743,052	793,465	18,085,712	801,380	4,202,124	1,450,828	12,252,587	1,460,169	24,380,402
$100,000 under $200,000	285,309	984,482	37,512,860	230,354	20,903,119	201,818	6,645,569	205,561	2,748,947	283,848	7,215,224	284,208	12,856,751
$200,000 under $500,000	59,884	190,191	16,711,100	47,584	7,358,593	46,763	2,471,206	49,425	2,070,318	59,683	4,810,983	59,796	6,896,404
$500,000 under $1,000,000	6,581	19,365	4,382,486	5,195	1,297,845	5,415	510,123	5,932	867,029	6,572	1,707,490	6,573	2,002,141
$1,000,000 or more	2,041	5,768	4,106,279	1,616	663,353	1,705	554,772	1,883	1,104,435	2,038	1,783,719	2,039	2,015,197
All returns, summary:													
Under $5,000	22,236,197	31,300,923	47,581,705	19,222,383	48,448,840	2,002,810	−5,666,075	883,580	1,359,909	7,568,572	3,439,031	5,136,521	705,010
$5,000 under $10,000	19,585,276	36,597,632	143,810,537	16,812,734	118,799,451	1,990,946	4,772,840	1,135,946	1,096,028	9,017,094	19,142,217	16,301,144	8,798,577
$10,000 under $15,000	14,241,599	34,425,366	176,530,628	12,890,601	153,004,802	1,964,715	6,232,627	1,226,449	1,388,048	8,359,997	15,905,151	13,819,783	17,129,707
$15,000 under $20,000	11,408,934	32,715,254	198,794,563	10,631,479	177,041,878	1,778,707	7,382,625	1,155,214	1,833,485	7,959,891	12,536,575	11,279,676	23,419,368
$20,000 or more	22,299,545	73,643,707	735,729,954	20,721,152	592,996,884	5,216,443	61,719,376	4,731,025	18,810,807	19,632,392	62,202,886	22,151,181	138,179,875

Size of adjusted gross income	Returns classified by number of exemptions other than age or blindness - Continued — One											
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total net profit less loss from business activities[1]		Sales of property net gain less loss[2]		All other income less loss[3]		Total income tax	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns, total	**37,424,480**	**275,157,747**	**33,182,504**	**226,985,846**	**2,161,441**	**6,751,606**	**2,179,639**	**3,579,061**	**17,178,473**	**37,841,234**	**24,807,492**	**35,567,927**
Under $2,000	7,521,849	7,110,331	6,800,542	7,773,312	321,390	−1,007,007	125,346	126,722	2,171,913	217,305	140,178	21,355
$2,000 under $4,000	7,224,131	21,380,087	6,517,824	18,717,088	356,244	493,604	245,564	63,909	2,475,044	2,105,486	2,392,797	156,349
$4,000 under $6,000	5,353,352	26,781,159	4,540,059	22,085,452	261,804	553,982	188,578	91,304	2,151,794	4,050,422	5,096,667	1,362,166
$6,000 under $8,000	4,554,176	31,654,738	3,977,788	26,772,521	245,208	620,645	211,153	84,654	2,016,006	4,176,918	4,505,572	2,625,968
$8,000 under $10,000	3,420,177	30,519,312	3,039,407	26,467,304	177,008	525,118	186,754	172,226	1,755,717	3,354,663	3,390,025	3,231,883
$10,000 under $12,000	2,478,379	27,148,987	2,245,796	23,778,768	131,305	425,735	173,043	118,817	1,446,452	2,825,667	2,454,058	3,406,259
$12,000 under $14,000	1,965,264	25,417,424	1,788,192	22,257,867	116,083	343,650	177,461	209,353	1,317,476	2,606,553	1,950,290	3,555,165
$14,000 under $16,000	1,420,832	21,272,436	1,290,663	18,810,605	107,446	344,626	120,363	150,606	943,833	1,966,599	1,411,086	3,322,019
$16,000 under $18,000	1,032,542	17,506,106	930,116	15,127,672	74,664	360,615	121,032	122,067	763,395	1,895,752	1,029,286	2,939,037
$18,000 under $20,000	740,812	14,050,534	666,355	11,876,344	61,730	322,644	116,342	185,288	587,729	1,666,258	737,648	2,438,371
$20,000 under $25,000	950,727	20,934,511	824,059	16,901,675	112,733	705,584	199,429	250,475	824,228	3,076,777	943,691	3,929,349
$25,000 under $30,000	352,191	9,533,300	297,508	7,146,382	57,127	479,468	102,252	297,288	326,028	1,610,163	349,375	2,013,751
$30,000 under $50,000	297,038	10,892,493	206,155	6,213,177	85,252	1,170,045	137,666	459,939	286,803	3,049,332	294,329	2,602,372
$50,000 under $100,000	89,525	5,945,861	47,002	2,087,846	40,431	855,903	56,945	525,246	88,741	2,476,866	89,090	1,804,186
$100,000 under $200,000	17,412	2,328,232	8,499	615,325	9,299	290,604	12,720	280,215	17,258	1,142,087	17,336	932,323
$200,000 under $500,000	4,969	1,413,420	2,058	236,763	3,013	145,308	4,039	207,319	4,954	824,031	4,961	618,368
$500,000 under $1,000,000	795	538,166	336	64,619	486	52,928	679	87,052	793	333,568	794	252,237
$1,000,000 or more	309	730,650	145	53,126	218	68,157	273	146,581	309	462,786	309	356,768
All returns, summary:												
Under $5,000	17,399,539	40,405,491	15,504,031	35,952,201	823,408	−224,649	482,751	245,737	5,782,770	4,432,203	4,992,065	629,191
$5,000 under $10,000	10,674,146	77,040,136	9,371,589	65,863,476	538,246	1,410,991	474,644	293,078	4,787,704	9,472,591	10,533,174	6,768,530
$10,000 under $15,000	5,210,333	63,690,602	4,741,378	56,108,922	300,852	917,443	410,084	351,104	3,248,572	6,313,133	5,169,742	8,678,755
$15,000 under $20,000	2,427,496	41,704,885	2,179,744	35,742,335	190,376	879,826	298,157	435,027	1,810,313	4,647,697	2,412,626	6,982,098
$20,000 or more	1,712,966	52,316,633	1,385,762	33,318,912	308,559	3,767,996	514,003	2,254,115	1,549,114	12,975,610	1,699,885	12,509,354

Footnotes at end of table.

Table 2.10 — All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

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

Returns classified by number of exemptions other than age or blindness - Continued

Two

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total net profit less loss from business activities[1]		Sales of property net gain less loss[2]		All other income less loss[3]		Total income tax	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns, total	**20,981,715**	**367,238,714**	**17,441,793**	**274,266,733**	**4,089,584**	**21,963,638**	**3,259,434**	**10,186,206**	**15,209,003**	**60,822,136**	**17,245,949**	**58,744,458**
Under $2,000	766,922	−1,269,111	501,654	1,030,884	248,524	−2,014,469	73,777	379,780	312,880	−665,306	4,811	20,681
$2,000 under $4,000	1,157,441	3,622,909	848,410	2,530,790	234,498	126,127	104,561	88,228	558,438	877,764	20,622	2,457
$4,000 under $6,000	1,670,999	8,517,759	1,258,870	5,871,363	242,929	302,844	118,916	131,064	806,483	2,212,488	449,888	49,738
$6,000 under $8,000	1,970,297	13,754,602	1,490,271	9,386,201	264,334	595,748	208,952	159,259	1,171,525	3,613,394	1,562,874	429,999
$8,000 under $10,000	1,802,470	16,105,122	1,403,455	11,248,215	279,472	599,435	159,870	202,046	1,130,656	4,055,427	1,717,850	928,180
$10,000 under $12,000	1,633,315	17,929,670	1,323,295	13,019,829	282,319	704,394	197,921	265,965	1,082,010	3,939,482	1,581,951	1,388,955
$12,000 under $14,000	1,511,849	19,619,716	1,282,846	15,071,276	263,434	724,927	205,037	263,608	1,101,372	3,559,905	1,497,781	1,832,894
$14,000 under $16,000	1,329,066	19,926,907	1,154,889	15,908,273	238,263	807,069	186,443	232,843	966,358	2,978,721	1,311,288	2,115,484
$16,000 under $18,000	1,300,802	22,133,089	1,148,311	17,897,692	235,485	959,058	180,827	366,311	1,004,523	2,910,027	1,293,870	2,834,136
$18,000 under $20,000	1,243,151	23,613,473	1,125,022	19,612,209	206,679	842,120	166,311	366,196	994,026	2,792,947	1,234,286	3,044,720
$20,000 under $25,000	2,401,416	53,597,005	2,210,372	45,323,559	427,284	2,136,643	370,245	656,586	2,082,151	5,480,216	2,391,354	7,733,625
$25,000 under $30,000	1,573,185	42,904,615	1,418,277	35,038,132	324,000	2,411,449	290,727	737,288	1,447,209	4,717,747	1,565,040	7,000,620
$30,000 under $50,000	2,053,180	75,239,536	1,830,575	57,913,987	522,460	5,466,947	630,897	1,679,307	1,986,809	10,179,295	2,049,569	14,661,286
$50,000 under $100,000	447,984	29,147,278	353,607	15,986,942	235,094	4,923,676	269,387	1,687,115	445,152	6,549,544	445,341	7,931,795
$100,000 under $200,000	92,590	12,177,032	70,658	5,337,323	64,106	2,099,047	72,178	1,133,305	92,397	3,607,356	92,400	4,399,966
$200,000 under $500,000	23,382	6,575,751	18,344	2,432,375	17,691	873,553	19,976	904,556	23,351	2,365,267	23,362	2,803,932
$500,000 under $1,000,000	2,783	1,867,335	2,212	449,746	2,287	193,455	2,572	398,860	2,782	825,274	2,780	872,679
$1,000,000 or more	883	1,776,027	725	207,936	725	211,615	837	533,887	881	822,588	882	893,311
All returns, summary:												
Under $5,000	2,641,417	5,587,987	1,905,556	5,920,557	589,809	−1,728,664	223,146	475,887	1,186,757	920,207	122,198	34,495
$5,000 under $10,000	4,726,712	35,143,294	3,597,104	24,146,897	679,948	1,338,347	442,930	484,490	2,793,225	9,173,560	3,633,847	1,396,560
$10,000 under $15,000	3,801,860	47,077,741	3,166,125	35,473,861	680,355	1,861,458	508,220	629,673	2,659,078	9,112,749	3,726,786	4,188,327
$15,000 under $20,000	3,216,323	56,145,113	2,868,238	46,035,418	545,825	2,176,111	428,319	865,250	2,489,211	7,068,334	3,192,390	6,827,862
$20,000 or more	6,595,403	223,284,579	5,904,770	162,690,000	1,593,647	18,316,386	1,656,819	7,730,905	6,080,732	34,547,287	6,570,728	46,297,214

Returns classified by number of exemptions other than age or blindness - Continued

Three

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total net profit less loss from business activities[1]		Sales of property net gain less loss[2]		All other income less loss[3]		Total income tax	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
All returns, total	**11,411,050**	**216,141,712**	**10,746,951**	**191,151,571**	**2,191,310**	**12,959,467**	**1,240,380**	**3,573,564**	**7,144,839**	**8,457,109**	**9,581,589**	**31,814,589**
Under $2,000	336,709	−1,004,808	244,676	544,521	115,582	−1,202,999	40,606	121,064	115,498	−467,393	1,159	9,271
$2,000 under $4,000	407,591	1,250,457	360,413	1,157,673	81,381	25,803	14,980	27,029	89,476	39,953	*22	*476
$4,000 under $6,000	692,301	3,501,149	622,014	3,121,315	108,658	184,956	33,799	13,422	167,286	181,455	52,712	4,397
$6,000 under $8,000	873,506	6,086,675	803,911	5,516,603	126,668	281,618	32,390	27,921	320,895	260,532	550,208	102,767
$8,000 under $10,000	749,958	6,750,238	706,580	6,209,022	103,589	301,342	37,736	50,644	303,384	189,231	715,620	342,802
$10,000 under $12,000	790,369	8,694,613	750,213	7,954,867	123,040	457,561	45,804	57,478	357,006	224,707	763,464	610,217
$12,000 under $14,000	790,973	10,280,167	750,762	9,457,750	132,949	481,214	49,416	14,578	422,786	326,626	775,349	851,030
$14,000 under $16,000	878,341	13,177,445	849,440	12,367,755	142,056	413,544	64,261	165,400	516,971	230,746	866,879	1,259,170
$16,000 under $18,000	854,480	14,541,917	825,960	13,715,221	136,070	484,525	60,009	56,166	564,289	286,005	843,567	1,516,806
$18,000 under $20,000	749,013	14,213,497	724,275	13,282,595	133,952	609,905	64,851	43,779	521,854	277,218	745,102	1,663,010
$20,000 under $25,000	1,584,070	35,386,246	1,541,151	32,866,079	286,145	1,442,042	168,421	340,920	1,285,255	737,204	1,575,938	4,625,263
$25,000 under $30,000	1,137,331	31,029,032	1,103,827	28,615,994	195,580	1,235,376	164,974	217,804	996,727	959,859	1,133,598	4,669,937
$30,000 under $50,000	1,256,665	45,987,341	1,193,298	39,732,845	327,088	3,680,285	285,952	750,075	1,178,076	1,824,137	1,250,885	8,329,046
$50,000 under $100,000	254,562	16,633,448	223,168	11,398,550	138,014	2,999,770	136,547	687,692	250,312	1,547,436	252,101	4,208,233
$100,000 under $200,000	44,857	5,927,740	38,522	3,617,387	32,089	980,920	31,964	417,568	44,736	911,865	44,698	2,031,111
$200,000 under $500,000	9,056	2,541,146	7,643	1,253,996	7,358	396,815	7,522	300,317	9,023	590,018	9,040	1,048,389
$500,000 under $1,000,000	994	655,264	865	246,999	851	98,007	899	121,363	991	188,895	993	296,417
$1,000,000 or more	274	490,142	233	92,401	240	88,784	249	160,343	274	148,615	274	246,247
All returns, summary:												
Under $5,000	1,079,603	1,756,162	903,460	3,000,921	246,680	−1,075,440	71,543	143,348	284,311	−312,666	11,794	10,081
$5,000 under $10,000	1,980,462	14,827,549	1,834,134	13,548,212	289,198	666,160	87,968	96,732	712,228	516,445	1,307,927	449,632
$10,000 under $15,000	2,021,966	25,362,568	1,928,779	23,506,931	321,318	1,080,300	124,488	98,539	1,024,629	676,798	1,972,987	2,057,167
$15,000 under $20,000	2,041,210	35,545,073	1,971,871	33,271,257	346,749	1,366,449	159,853	238,863	1,358,277	668,503	2,021,374	3,843,066
$20,000 or more	4,287,809	138,650,360	4,108,707	117,824,250	987,365	10,921,998	796,528	2,996,083	3,765,394	6,908,029	4,267,507	25,454,643

Footnotes at end of table.

Table 2.10 — All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Returns classified by number of exemptions other than age or blindness - Continued: Four											
	Number of returns	Adjusted gross income less deficit	Salaries and wages: Number of returns	Salaries and wages: Amount	Total net profit less loss from business activities[1]: Number of returns	Total net profit less loss from business activities[1]: Amount	Sales of property net gain less loss[2]: Number of returns	Sales of property net gain less loss[2]: Amount	All other income less loss[3]: Number of returns	All other income less loss[3]: Amount	Total income tax: Number of returns	Total income tax: Amount
	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
All returns, total	**10,824,608**	**237,979,980**	**10,275,727**	**214,253,900**	**2,446,404**	**16,870,503**	**1,311,575**	**3,571,449**	**7,365,052**	**3,284,128**	**9,458,996**	**34,107,658**
Under $2,000	213,873	−1,214,031	145,477	563,551	92,488	−1,218,646	24,991	175,356	90,076	−734,291	2,201	9,246
$2,000 under $4,000	213,045	631,901	193,233	606,896	42,627	−1,956	7,803	19,992	46,865	6,970	*375	*654
$4,000 under $6,000	413,688	2,119,006	368,053	1,861,377	75,844	211,350	19,280	6,762	112,877	39,516	*840	*984
$6,000 under $8,000	439,198	3,052,307	390,504	2,674,753	104,264	319,983	25,156	63,783	146,679	−6,212	110,489	12,308
$8,000 under $10,000	507,964	4,575,048	469,827	4,247,744	127,503	288,701	31,553	60,827	218,659	−22,224	453,890	127,429
$10,000 under $12,000	596,329	6,594,239	562,890	6,215,602	116,507	398,069	47,306	67,459	276,093	−86,891	549,711	338,058
$12,000 under $14,000	703,868	9,139,382	669,618	8,511,157	151,314	596,655	36,060	59,956	354,250	−28,386	676,825	624,099
$14,000 under $16,000	787,465	11,813,845	759,409	11,085,361	171,391	671,302	52,728	72,820	453,709	−15,639	775,138	972,459
$16,000 under $18,000	795,043	13,521,610	775,174	12,913,734	149,656	616,256	50,424	33,114	497,257	−41,494	785,731	1,262,561
$18,000 under $20,000	863,517	16,403,855	841,031	15,605,811	164,198	610,170	80,574	98,073	597,273	89,801	853,232	1,691,405
$20,000 under $25,000	2,017,384	45,176,048	1,978,761	43,135,842	364,885	1,614,656	178,950	261,249	1,593,195	164,300	2,001,203	5,302,177
$25,000 under $30,000	1,264,306	34,453,229	1,233,773	32,342,355	236,825	1,406,998	182,908	290,197	1,091,390	413,678	1,257,225	4,730,724
$30,000 under $50,000	1,606,143	58,574,294	1,534,320	52,120,615	408,988	4,761,245	358,016	748,643	1,491,054	943,792	1,592,637	9,765,860
$50,000 under $100,000	335,179	21,879,906	295,156	15,645,015	189,346	4,629,734	168,060	616,448	328,435	988,709	332,227	5,248,070
$100,000 under $200,000	56,715	7,461,492	49,055	4,905,427	41,475	1,346,695	38,879	440,419	56,412	768,952	56,399	2,441,485
$200,000 under $500,000	9,749	2,675,770	8,430	1,446,334	8,073	446,008	7,861	307,486	9,685	475,943	9,730	1,069,506
$500,000 under $1,000,000	873	576,533	772	227,041	772	73,831	782	127,892	873	147,769	872	259,630
$1,000,000 or more	271	545,546	244	145,285	248	99,453	244	120,974	270	179,834	271	251,003
All returns, summary:												
Under $5,000	599,019	193,630	488,795	1,838,558	171,740	−1,105,641	42,897	184,956	179,851	−724,243	2,928	10,592
$5,000 under $10,000	1,188,749	8,970,601	1,078,299	8,115,764	270,986	705,072	65,886	141,764	435,305	8,002	564,867	140,029
$10,000 under $15,000	1,706,600	21,634,745	1,622,109	20,228,399	360,492	1,359,553	110,819	169,589	852,338	−122,797	1,624,490	1,427,927
$15,000 under $20,000	2,039,620	35,838,186	1,986,013	34,103,266	392,574	1,532,900	156,273	161,832	1,326,244	40,188	2,016,147	3,460,654
$20,000 or more	5,290,620	171,342,818	5,100,511	149,967,913	1,250,612	14,378,619	935,700	2,913,308	4,571,314	4,082,977	5,250,564	29,068,455

Size of adjusted gross income	Returns classified by number of exemptions other than age or blindness - Continued: Five											
	Number of returns	Adjusted gross income less deficit	Salaries and wages: Number of returns	Salaries and wages: Amount	Total net profit less loss from business activities[1]: Number of returns	Total net profit less loss from business activities[1]: Amount	Sales of property net gain less loss[2]: Number of returns	Sales of property net gain less loss[2]: Amount	All other income less loss[3]: Number of returns	All other income less loss[3]: Amount	Total income tax: Number of returns	Total income tax: Amount
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)
All returns, total	**5,387,137**	**123,693,728**	**5,094,444**	**109,885,196**	**1,264,113**	**9,844,078**	**681,486**	**2,106,874**	**3,493,100**	**1,857,580**	**4,635,183**	**17,538,295**
Under $2,000	97,939	−859,620	69,388	331,039	54,983	−885,714	19,435	160,946	36,000	−465,892	4,357	13,693
$2,000 under $4,000	111,809	337,667	96,217	302,335	29,143	3,404	9,557	11,356	21,209	20,573	*65	*464
$4,000 under $6,000	127,614	649,428	115,144	627,209	33,489	44,912	9,399	5,091	34,119	−27,784	*82	*411
$6,000 under $8,000	272,089	1,930,151	250,124	1,728,789	50,482	195,726	9,104	9,881	61,602	−4,245	28,399	2,564
$8,000 under $10,000	271,996	2,474,210	246,432	2,236,537	59,173	208,390	15,967	20,893	95,861	8,390	195,277	37,116
$10,000 under $12,000	308,516	3,392,495	292,549	3,092,707	67,099	209,610	16,309	46,286	125,752	43,892	278,191	118,096
$12,000 under $14,000	336,820	4,399,845	320,153	4,103,052	65,727	286,168	15,271	37,748	135,265	−27,123	323,082	248,476
$14,000 under $16,000	341,161	5,131,447	327,022	4,852,602	69,066	277,650	22,619	9,790	173,201	−8,595	329,272	352,762
$16,000 under $18,000	392,510	6,685,851	378,362	6,228,298	84,001	402,606	24,812	35,438	237,010	19,509	382,263	553,931
$18,000 under $20,000	412,918	7,859,889	402,048	7,488,089	75,836	299,943	27,978	35,840	270,032	36,016	407,190	726,147
$20,000 under $25,000	983,640	22,048,158	956,683	20,852,868	183,600	922,609	97,111	148,991	738,286	123,689	971,703	2,400,811
$25,000 under $30,000	661,388	18,057,695	647,719	17,110,438	115,434	644,679	89,808	138,202	570,030	164,376	655,021	2,330,281
$30,000 under $50,000	806,703	29,505,575	762,122	25,768,678	220,966	2,789,245	185,375	423,218	736,519	524,433	799,978	4,661,519
$50,000 under $100,000	211,785	13,866,129	186,644	10,091,438	117,048	2,885,136	103,310	422,144	208,331	467,411	210,283	3,214,340
$100,000 under $200,000	42,112	5,463,549	36,660	3,664,521	31,184	1,072,624	28,912	258,153	41,793	468,250	41,899	1,762,226
$200,000 under $500,000	7,341	2,041,472	6,468	1,147,398	6,161	381,651	5,803	193,776	7,296	318,646	7,326	793,188
$500,000 under $1,000,000	638	418,946	571	176,402	578	58,365	566	70,385	636	113,795	637	180,652
$1,000,000 or more	158	290,843	138	82,795	143	47,075	150	78,735	158	82,237	158	141,617
All returns, summary:												
Under $5,000	265,598	−269,140	214,256	875,022	101,666	−885,206	33,801	178,692	72,443	−437,647	4,440	14,322
$5,000 under $10,000	615,849	4,800,976	563,049	4,350,886	125,604	451,924	29,661	29,475	176,348	−31,310	223,740	39,926
$10,000 under $15,000	799,403	10,024,611	762,114	9,338,451	166,759	590,727	42,145	95,244	335,953	189	747,040	511,100
$15,000 under $20,000	992,522	17,444,916	958,020	16,426,298	194,970	885,249	64,844	69,858	605,307	63,511	972,958	1,488,313
$20,000 or more	2,713,765	91,692,366	2,597,005	78,894,539	675,114	8,801,384	511,035	1,733,605	2,303,049	2,262,838	2,687,005	15,484,634

Footnotes at end of table.

Table 2.10 — All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Returns classified by number of exemptions other than age or blindness - Continued												
	Six or more												
	Number of returns	Number of exemptions other than age or blindness	Adjusted gross income less deficit	Salaries and wages		Total net profit less loss from business activities[1]		Sales of property net gain less loss[2]		All other income less loss		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)
All returns, total	**3,742,561**	**24,827,705**	**82,235,505**	**3,536,930**	**73,748,610**	**800,769**	**6,052,101**	**459,700**	**1,471,123**	**2,147,479**	**963,672**	**2,959,096**	**10,459,609**
Under $2,000	73,683	484,534	−737,805	47,241	236,125	35,905	−642,665	18,068	107,757	25,604	−439,022	2,075	4,908
$2,000 under $4,000	120,179	778,076	389,933	109,399	402,409	18,357	−32,672	6,612	1,177	27,560	19,019	*30	*68
$4,000 under $6,000	136,974	910,830	692,353	122,879	651,854	29,762	5,344	12,047	43,784	23,856	−8,628	*1,509	*1,909
$6,000 under $8,000	142,106	964,743	998,169	124,990	812,959	44,517	153,581	15,941	23,523	39,956	8,106	*93	*358
$8,000 under $10,000	177,437	1,211,927	1,592,904	170,335	1,532,450	27,930	70,284	11,631	5,538	57,748	−15,367	36,978	2,987
$10,000 under $12,000	293,776	1,988,330	3,246,007	277,400	3,086,934	63,753	204,388	12,225	14,850	86,119	−60,164	206,837	52,199
$12,000 under $14,000	272,758	1,822,962	3,536,043	262,702	3,412,182	46,053	101,230	13,507	23,577	102,033	−947	247,355	123,127
$14,000 under $16,000	253,499	1,701,595	3,794,047	243,333	3,559,387	51,463	211,085	14,806	28,173	111,545	−4,598	239,737	193,187
$16,000 under $18,000	304,631	2,053,404	5,182,647	296,097	4,945,353	43,666	193,170	17,521	35,026	149,948	9,099	289,009	321,755
$18,000 under $20,000	268,536	1,766,101	5,098,009	258,157	4,807,686	38,217	255,364	20,402	4,928	160,321	30,030	259,981	393,537
$20,000 under $25,000	615,378	4,041,587	13,799,642	602,937	13,221,545	99,471	438,329	56,351	81,032	415,755	58,737	607,126	1,319,577
$25,000 under $30,000	397,856	2,601,072	10,844,363	387,288	10,180,457	76,649	533,253	48,171	76,947	318,005	53,706	391,897	1,231,853
$30,000 under $50,000	515,723	3,383,706	18,770,673	485,696	16,546,296	122,790	1,613,143	119,591	259,792	461,903	351,442	507,847	2,720,929
$50,000 under $100,000	132,371	869,013	8,810,854	116,305	6,533,261	73,532	1,791,493	67,131	263,479	129,857	222,622	131,127	1,973,778
$100,000 under $200,000	31,623	209,899	4,154,815	26,960	2,763,136	23,665	855,679	20,908	219,286	31,252	316,714	31,476	1,289,640
$200,000 under $500,000	5,387	35,589	1,463,540	4,641	841,727	4,467	227,871	4,224	156,865	5,374	237,077	5,377	563,021
$500,000 under $1,000,000	498	3,340	326,241	439	133,039	441	33,537	434	61,476	497	98,189	497	140,525
$1,000,000 or more	146	997	273,071	131	81,810	131	39,689	130	63,913	146	87,658	145	126,252
All returns, summary:													
Under $5,000	251,021	1,655,675	−92,426	206,285	861,582	69,507	−646,475	29,442	131,290	62,440	−438,822	3,096	6,329
$5,000 under $10,000	399,358	2,694,435	3,027,981	368,559	2,774,217	86,964	200,346	34,857	50,489	112,284	2,929	37,589	3,901
$10,000 under $15,000	701,437	4,722,000	8,740,361	670,096	8,348,238	134,939	423,145	30,693	43,899	239,427	−74,922	578,738	266,430
$15,000 under $20,000	691,763	4,610,392	12,116,391	667,593	11,463,304	108,213	542,091	47,768	62,654	370,539	48,342	664,181	817,375
$20,000 or more	1,698,982	11,145,203	58,443,199	1,624,397	50,301,270	401,146	5,532,993	316,940	1,182,791	1,362,789	1,426,145	1,675,492	9,365,574

*Estimate shoud be used with caution because of the small number of sample returns on which it is based.
**Data combined to avoid disclosure of information for specific taxpayers.
[1]Consists of business or profession, farm, partnership, and Small Business Corporation net profit less loss.
[2]Consists of gain less loss from sales of capital assets, and gain less loss from sales of property *other* than capital assets.
[3]Consists of dividends in adjusted gross income, interest received, rent, royalty, estate or trust net income less loss, pensions and annuities in adjusted gross income, State income tax refunds, alimony, and other income less loss, less statutory adjustments.
NOTE: Detail may not add to total because of rounding.

Table 2.11—Exemptions by Type and Marital Status

(All figures are estimates based on samples)

Type of exemption	All returns	Joint returns of husbands and wives	Separate returns of husbands and wives			Returns of heads of households			Returns of surviving spouses	Returns of single persons not heads of households or surviving spouses
			Total	Spouse filing	Spouse not filing	Total	Maintaining household for dependents	Maintaining household for others		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Number of Returns										
Total returns	**89,771,551**	**44,483,348**	**1,567,250**	**1,447,966**	**119,284**	**6,382,444**	**5,998,891**	**383,553**	**126,139**	**37,212,370**
Returns with exemptions for:										
Age 65 or over	8,370,125	4,800,892	80,925	79,826	1,099	139,037	107,228	31,809	8,970	3,340,301
Blindness	187,234	103,809	12	12	—	6,694	5,084	1,610	—	76,719
Dependents:										
Total	35,645,941	27,849,214	621,883	566,227	55,656	5,834,574	5,795,344	39,230	126,139	1,214,131
Children at home	33,471,961	27,136,213	554,867	508,994	45,873	5,164,444	5,131,144	33,300	126,139	490,298
Children away from home	1,228,139	603,909	37,488	29,613	7,875	95,384	94,387	997	2,021	489,337
Parents at home	1,119,769	555,619	16,272	14,496	1,776	459,596	457,068	2,528	3,571	84,711
Parents away from home	346,748	233,314	781	781	—	81,895	81,894	1	179	30,579
Other	1,122,875	581,366	21,358	19,450	1,908	353,860	351,452	2,408	2,807	163,484
Returns with exemptions for other than age or blindness, total	**89,771,551**	**44,483,348**	**1,567,250**	**1,447,966**	**119,284**	**6,382,444**	**5,998,891**	**383,553**	**126,139**	**37,212,370**
One	37,424,480	—	881,739	881,739	—	544,502	200,179	344,323	—	35,998,239
Two	20,981,715	16,634,134	371,252	307,624	63,628	3,177,694	3,152,263	25,431	70,393	728,242
Three	11,411,050	9,289,622	182,218	156,154	26,064	1,578,384	1,571,335	7,049	27,276	333,550
Four	10,824,608	10,020,341	70,929	65,810	5,119	602,624	598,073	4,551	16,184	114,530
Five	5,387,137	5,044,660	32,743	25,187	7,556	274,454	272,255	2,199	7,963	27,317
Six or more	3,742,561	3,494,591	28,369	11,452	16,917	204,786	204,786	—	4,323	10,492
Number of Exemptions										
Total exemptions	**219,867,696**	**157,204,316**	**2,888,244**	**2,506,684**	**381,560**	**16,869,660**	**16,390,710**	**478,950**	**362,622**	**42,542,854**
Exemptions for taxpayers (and spouse)	134,382,112	88,366,696	1,686,534	1,447,966	238,568	6,390,373	6,006,820	383,553	126,139	37,212,370
Exemptions for age 65 or over	10,996,804	7,426,877	81,619	79,826	1,793	139,037	107,228	31,809	8,970	3,340,301
Exemptions for blindness	188,010	104,585	12	12	—	6,694	5,084	1,610	—	76,719
Exemptions for dependents:										
Total	74,300,770	60,706,158	1,120,079	978,880	141,199	10,333,556	10,271,578	61,978	227,513	1,913,464
Children at home	69,145,776	58,040,769	992,241	862,614	129,627	9,139,120	9,083,297	55,823	216,971	756,675
Children away from home	2,010,301	997,524	65,350	57,462	7,888	146,082	144,864	1,218	2,021	799,324
Parents at home	1,217,543	603,186	16,272	14,496	1,776	490,690	488,362	2,528	3,571	103,624
Parents away from home	394,225	265,071	781	781	—	90,423	90,422	1	179	37,771
Other	1,532,925	799,608	45,435	43,527	1,908	467,041	464,633	2,408	4,771	216,070
Other than age or blindness, total	**208,682,882**	**149,672,854**	**2,806,613**	**2,426,846**	**379,767**	**16,723,929**	**16,278,398**	**445,531**	**353,652**	**39,125,834**
One	37,424,480	—	881,739	881,739	—	544,502	200,179	344,323	—	35,998,239
Two:										
Taxpayer (and spouse)	37,682,845	33,268,268	434,880	307,624	127,256	3,181,062	3,155,631	25,431	70,393	728,242
Dependents	4,280,585	—	307,624	307,624	—	3,174,326	3,148,895	25,431	70,393	728,242
Three:										
Taxpayer (and spouse)	20,731,297	18,579,244	208,282	156,154	52,128	1,582,945	1,575,896	7,049	27,276	333,550
Dependents	13,501,853	9,289,622	338,372	312,308	26,064	3,152,207	3,138,109	14,098	54,552	667,100
Four:										
Taxpayer (and spouse)	20,850,068	20,040,682	76,048	65,810	10,238	602,624	598,073	4,551	16,184	114,530
Dependents	22,448,364	20,040,682	207,668	197,430	10,238	1,807,872	1,794,219	13,653	48,552	343,590
Five:										
Taxpayer (and spouse)	10,439,353	10,089,320	40,299	25,187	15,112	274,454	272,255	2,199	7,963	27,317
Dependents	16,496,332	15,133,980	123,416	100,748	22,668	1,097,816	1,089,020	8,796	31,852	109,268
Six or more:										
Taxpayer (and spouse)	7,254,069	6,989,182	45,286	11,452	33,834	204,786	204,786	—	4,323	10,492
Dependents	17,573,636	16,241,874	142,999	60,770	82,229	1,101,335	1,101,335	—	22,164	65,264

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

Section 3

Tax Computation and Tax Rates

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Introduction

The taxpayer, in determining the 1978 total tax liability, had to take into account several factors. These included:

(1) "income subject to tax," generally adjusted gross income minus personal exemptions and, if applicable, excess itemized deductions or plus the unused zero bracket amount,

(2) the method of tax computation to be used on the income subject to tax (including the use of the tax tables or tax rate schedules),

(3) marital status, which determined the applicable set of tax rates,

(4) taxes from any of the special computations,

(5) any tax credits the taxpayer was entitled to apply against income tax,

(6) the additional tax for tax preferences (the "minimum tax"),

(7) any other taxes, and

(8) any taxpayments made during the tax year to account for the year's tax liability.

As described below, "income subject to tax" in the statistics was the actual base used to determine "tax generated," the primary component of "income tax before credits." The amount of "tax generated" depended on the type of tax computation used and the taxpayer's marital status. To "tax generated" was added the sum of the "taxes from special computations" to determine income tax before credits. From this sum, statutory credits (such as the credit for the elderly, the general tax credit, and, beginning with Tax Year 1978, the residential energy credit) were subtracted to obtain "income tax after credits." For purposes of this report, all or part of the "earned income credit" (discussed later on in this section) was also subtracted in arriving at income tax after credits.

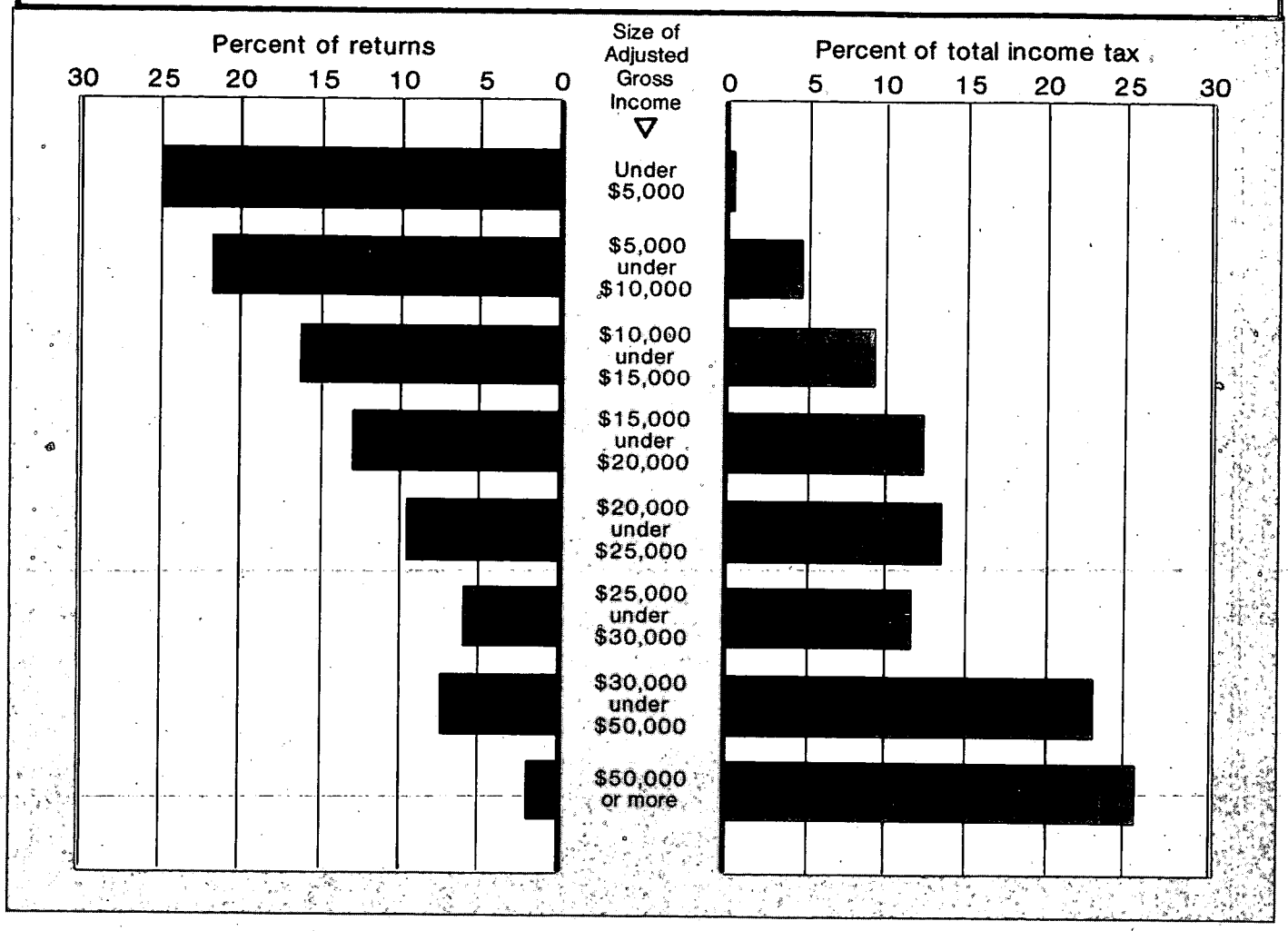
"Total income tax" consisted of the sum of income tax after credits and the additional tax for tax preferences (the minimum tax). This amount was created for purposes of Statistics of Income (no such amount actually appeared on the tax return itself) to determine whether a return was taxable or nontaxable. Total income tax was used to determine the taxable/nontaxable status of a return since its components were considered to be most representative of income taxes, as opposed to social security or penalty taxes, on current-year income.

Chart 3A illustrates the distribution of income tax paid according to income size. The largest proportion of returns filed (24.8 percent) occurred in the under $5,000 adjusted gross income class and accounted for the smallest proportion of total income tax paid (less than one-half of 1 percent). Conversely, the smallest proportion of returns filed (2.0 percent) occurred in the highest class, $50,000 or more, and accounted for the largest proportion of total income tax paid (more than 25 percent).

"All other taxes" (such as the self-employment tax and the penalty taxes on individual retirement arrangements) were added to "total income tax" to determine the "total tax liability." For purposes of

Chart 3A.

Number of returns and amount of total income tax, percent distribution by size of adjusted gross income, 1978



this report, all or a part of the earned income credit was subtracted from "all other taxes" in arriving at total tax liability.

Once the taxpayer determined the tax liability, he or she then subtracted any taxpayments (such as income tax withheld or estimated tax payments) made during the year to determine any overpayment of tax or any additional amount of tax to be paid at the time the return was filed. For purposes of this report, all or part of the earned income credit was also used to determine any overpayment or tax due.

Table 3C presents data for the derivation of total tax liability. "Tax from tax tables" was the equivalent of the tax figure which the taxpayer obtained from the tax tables; it had already been reduced by the amount of the general tax credit. "Tax generated," on the other hand, was computed for the statistics and represented the actual amount of tax on tax table income or taxable income, before reduction by the general tax credit. These two tax figures, as well as the general tax credit, were computed and are shown for all returns whether or not each amount actually appeared on the taxpayer's return. "Income tax before credits" was also computed for the statistics since this concept did not actually appear on the tax return. The reason for this was that the general tax credit could only be used to reduce income tax (or "tax generated") and not the taxes from special computations; the other statutory credits could be applied to both income tax and the taxes from special computations.

Income Subject to Tax

"Income subject to tax" for most taxpayers consisted of adjusted gross income less personal exemptions and, if applicable, excess itemized deductions or plus the unused zero bracket amount; in other words, it was equal to their "taxable income." This was true in the case of taxpayers using the regular tax computation, the alternative tax, or the maximum tax computation methods. This was also true for taxpayers who computed a tax on partially tax-exempt income (earned abroad) but did not use any other type of tax computation (such as alternative or maximum tax computation).

For other returns (those with the standard income averaging tax computation method or with tax on partially tax-exempt income and another tax computation method), income subject to tax was not the same as taxable income. Income subject to tax for these returns was computed for the statistics by working

Table 3A.—All Returns: Selected Income Tax Items by Type of Tax Computation

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

Type of tax computation	Number of returns	Adjusted gross income less deficit	Income subject to tax		Tax generated	
			Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	**89,771,551**	**1,302,447,386**	**85,280,660**	**1,056,299,430**	**73,072,767**	**203,573,966**
Returns with—						
No tax computation	4,490,891	−1,830,473	—	—	—	—
Regular tax computation only	80,268,577	1,076,916,780	80,268,577	870,069,780	68,060,684	145,435,288
Income averaging tax computation	4,454,324	162,197,592	4,454,324	131,320,534	4,454,324	34,101,992
Maximum and regular tax computation	287,187	34,622,272	287,187	29,423,781	287,187	12,462,524
Maximum and alternative tax computation	78,811	13,089,377	78,811	11,117,741	78,811	5,178,524
Alternative tax computation only	132,210	15,746,686	132,210	12,851,641	132,210	5,888,061
Tax on partially tax-exempt income only	53,699	1,177,563	53,699	1,019,975	53,699	296,176
Tax on partially tax-exempt income and another tax computation	5,852	527,589	5,852	495,977	5,852	211,402
No income subject to tax, but with taxes from special computations	4,250	−3,633	—	—	—	—
Both income subject to tax and taxes from special computations	252,361	6,277,732	252,361	4,988,415	242,095	1,204,238
No income subject to tax, but with additional tax for tax preferences	30,208	−165,163	—	—	—	—
Both additional tax for tax preferences and income subject to tax	465,124	29,538,812	465,124	21,620,724	452,854	8,156,526

Type of tax computation	Income tax before credits		Income tax after credits		Additional tax for tax preferences	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	**73,087,283**	**203,803,653**	**68,614,401**	**186,718,062**	**495,332**	**1,514,475**
Returns with—						
No tax computation	4,250	5,909	1,685	5,333	30,208	131,271
Regular tax computation only	68,070,950	145,609,977	63,701,493	132,643,978	195,236	456,868
Income averaging tax computation	4,454,324	34,123,682	4,371,066	31,206,331	227,586	744,712
Maximum and regular tax computation	287,187	12,469,469	286,304	11,921,322	2,411	5,588
Maximum and alternative tax computation	78,811	5,189,489	78,761	4,999,292	3,535	8,501
Alternative tax computation only	132,210	5,897,546	131,720	5,680,951	35,910	164,591
Tax on partially tax-exempt income only	53,699	296,176	37,968	151,116	*172	*1,138
Tax on partially tax-exempt income and another tax computation	5,852	211,404	5,404	105,739	274	1,806
No income subject to tax, but with taxes from special computations	4,250	5,909	1,685	5,333	*27	*432
Both income subject to tax and taxes from special computations	252,361	1,428,016	249,699	1,340,973	8,818	35,410
No income subject to tax, but with additional tax for tax preferences	*27	*131	*22	*79	30,208	131,271
Both additional tax for tax preferences and income subject to tax	452,866	8,179,625	421,406	7,589,154	465,124	1,383,204

*Estimate should be used with caution because of the small number of sample returns on which it is based.
NOTE: Detail may not add to total because of rounding.

backward from "tax generated" to derive the amount of income subject to tax. In other words, income subject to tax was defined as the amount of "taxable income" which would have produced the same tax had the regular tax computation method been used. For returns with the standard income averaging method, the computed income subject to tax was lower than the actual amount since the tax was applied to the end result of a complex set of computations which determined an "average" of the taxpayer's current-year and prior-years' incomes. For returns with tax from partially tax-exempt income and another tax computation method, on the other hand, income subject to tax could have been either greater than or less than taxable income, depending on whether these other tax computation methods resulted in a net tax savings to the taxpayer (see table 3.1).

Table 3A provides a summary of the types of tax computation used by taxpayers. Of the $1.056 trillion of income subject to tax reported for 1978, $870 billion was reported on returns for which the regular method of tax computation was the sole method used.

Regular Method of Tax Computation

The "regular" method of tax computation consisted of applying one of four sets of graduated tax rates to brackets of "taxable income." These tax rates were specified in the "tax rate schedules" and incorporated into the "tax tables." The set of rates used depended upon the taxpayer's marital status. For 1978, the regular method of tax computation was the sole method used on 80.3 million returns. Of these, 68.1 million had income tax before credits (see tables 3A and 3.1). The remaining 12.2 million returns had no income tax before credits because the income subject to tax on these returns consisted entirely of the zero bracket amount and as such was subject to the zero percent rate.

Alternative Computation of Tax

Income tax before credits was usually computed by applying graduated rates ranging from 0 to 70 percent to taxable income. However, taxpayers with large amounts of taxable income which included long-term capital gains could profitably elect the alternative tax computation. The effect of this election was to limit the tax rate on the first $25,000 ($12,500 for married persons filing separately) of the taxable portion of the long-term capital gain to 50 percent.

In computing the amount of long-term capital gain includable in adjusted gross income, the net short-term loss was combined with the net long-term gain. Only a portion of any resultant long-term gain was included in adjusted gross income. (See section 1 for an explanation of the amount of long-term gain included in adjusted gross income.) If the alternative tax computation were elected, generally the first $25,000 ($12,500 for married persons filing separately) of such included gain was taxed at a rate of 50 percent (in effect, 25 percent of the total net gain). The tax on the amount above $25,000 (or above $12,500 for separate returns) was the excess of the regular tax on total taxable income over the regular tax on total taxable income reduced by the net long-term capital gain in excess of $25,000 (or in excess of $12,500 for separate returns).

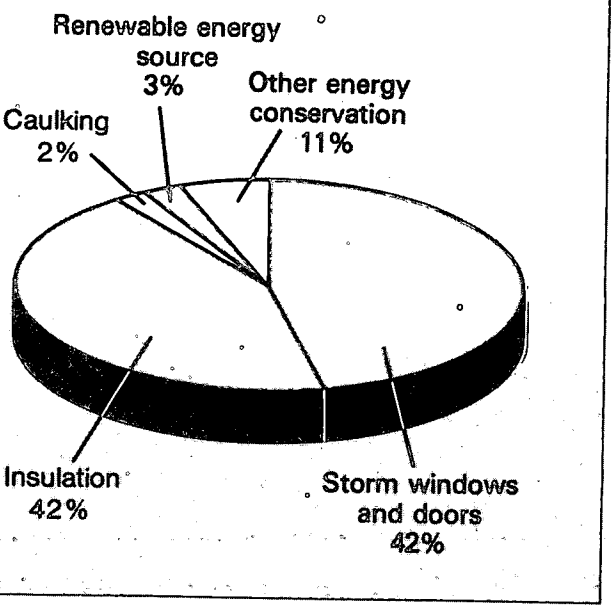
Table 3.1 shows selected characteristics of returns with the alternative tax, including the tax savings. Capital gains and losses for alternative tax computation returns are shown in table 3.2.

Computation of Tax on Partially Tax-Exempt Income

A new procedure for computing tax on partially tax-exempt income was introduced by the Tax Reform Act of 1976. This procedure was then postponed to Tax Year 1977 by the Tax Reduction and Simplification

Chart 3B.

Residential energy expenditures by type, 1978



Act of 1977 and revised and postponed to Tax Year 1978 by the Foreign Earned Income Act of 1978. Under the rules in effect for Tax Year 1978, the taxpayer had the option of exempting up to $15,000 ($20,000 if the taxpayer was employed by a charitable organization) of foreign personal service income from adjusted gross income and using a special tax computation method, or either taking an adjustment to gross income for expenses of living abroad or excluding income because of residence in a "hardship" area and using the most advantageous tax computation method. Foreign personal service income included compensation for personal services actually rendered: direct compensation such as salaries, wages, and commissions; plus deferred compensation such as pensions and annuities. For any deferred compensation to qualify, however, it had to have been received by the last day of the taxable year following the one in which it was earned.

If the taxpayer elected to take the exemption, the following procedure was used to compute the tax. The taxpayer first computed a tax on the full amount of income, including the tax-exempt amount, using the regular tax computation method. The taxpayer then computed the regular tax on the tax-exempt amount. The difference between these two tax figures was the tax on the non-exempt income. This procedure could, and generally did, result in a tax which was higher than the regular tax would have been on the same amount of taxable income. Therefore, table 3.1 shows a negative amount for tax savings on returns with tax on partially tax-exempt income and another type of tax computation—the computation described above used in conjunction with the alternative, maximum, or maximum alternative tax computation—the tax could have been either more or less than the regular tax on the same amount of taxable income.

Residential Energy Credit

The Energy Tax Act of 1978 provided for a credit against tax for expenditures for certain types of property which served to reduce energy consumption (such as insulation) or which replaced or supplemented existing methods of heating and cooling (such as solar or wind property). This credit was available to individuals for qualifying property installed in or on the individual's principal residence. The credit consisted of two separate parts (one for the "energy conservation" expenditures and the other for "renewable energy source" expenditures), each with its own separate computation and requirements.

Table 3.3 details the computation of the residential energy credit, as well as the expenditures for each of the property types under the two categories. Each type of credit was based on a percentage of the expenditures and each was subject to a maximum dollar limitation per residence—$300 for energy conservation expenditures and $2,200 for renewable energy source expenditures. These dollar limitations are reflected in columns 13 and 14 as "energy conservation credit (before limitation)" and columns 23 and 24 as "renewable energy source credit (before limitation)." "Total residential energy credit (before limitation)" was the sum of the two types of energy credits just described; it was subject to another limitation, the sum of income tax before credits less all other statutory credits, shown in the table as "income tax before residential energy credit." That portion of the credit which did not exceed "income tax before residential energy credit" was tabulated as "credit used for 1978"; any excess amount was tabulated as "credit carried over to 1979."

Chart 3B illustrates the distribution of the expenditures qualifying for the residential energy credit. Expenditures for insulation and for storm windows or doors each accounted for 42 percent of the total expenditures; those for all types of renewable energy source property were only 3 percent.

Business Energy Investment Credit

In addition to the residential energy credit for individuals, the Energy Tax Act of 1978 also provided for a tax credit for "energy property" used by businesses. This credit actually represented a revision to the investment tax credit rules by allowing a 10 percent credit for investment in specific types of energy property. Table 3B presents data for the 2,209 returns claiming the business energy investment credit by size of the credit, while tables 3.6 and 3.9 contain similar data classified by size of adjusted gross income.

Additional information on the business energy investment credit, including data on the specific types of property, will be available in Statistics of Income—1978, Sole Proprietorship Returns.

Earned Income Credit

This was a credit against income tax for taxpayers with adjusted gross income of less than $8,000 and was equal to as much as 10 percent of the first $4,000 of "earned income." To be eligible, the taxpayer had to have provided a home the entire taxable year for either a child who was under 19 years of age or a full time student, or a dependent child (regard-

Table 3B.—Returns With Residential Energy Credit or Business Energy Investment Credit: Type of Credit by Size
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of credit	Total energy credits		Residential energy credit (before limitation)					
			Total		Energy conservation credit		Renewable energy source credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	5,962,296	593,156	5,960,618	591,509	5,919,841	559,402	69,341	32,107
$1 under $100	3,987,334	179,157	3,986,572	179,135	3,987,317	178,691	25,524	1,350
$100 under $200	1,102,609	152,863	1,102,445	152,841	1,095,902	151,875	3,962	576
$200 under $300	401,247	98,092	400,841	98,001	402,525	98,398	3,438	877
$300 under $400	436,307	131,154	436,264	131,138	434,093	130,235	3,084	1,141
$400 under $500	5,762	2,568	5,749	2,563	—	—	6,067	2,726
$500 under $1,000	20,387	15,158	20,311	15,109	*4	*3	19,559	14,103
$1,000 under $1,500	5,599	6,569	5,550	6,511	—	—	4,926	5,773
$1,500 under $2,000	688	1,138	646	1,062	—	—	1,166	2,029
$2,000 under $2,200	*549	*1,143	*549	*1,143	—	—	*115	*238
$2,200 under $2,500	1,538	3,624	**1,691	**4,007	—	—	1,498	3,296
$2,500 under $3,000	159	398	**	**	—	—	—	—
$3,000 or more	117	1,293	—	—	—	—	—	—

Size of credit	Business energy investment credit					
	Total		Nonrefundable portion		Refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)
Total	2,209	1,647	2,018	1,250	192	397
$1 under $100	1,241	24	1,227	23	*14	*1
$100 under $200	201	27	135	17	**67	**10
$200 under $300	*423	*96	*423	*96	—	—
$300 under $400	*44	*17	*43	*16	**	**
$400 under $500	*11	*5	—	—	*11	*5
$500 under $1,000	84	53	50	32	*36	*22
$1,000 under $1,500	*40	*44	7	8	*33	*36
$1,500 under $2,000	*42	*76	*41	*74	—	—
$2,000 under $2,200	—	—	—	—	—	—
$2,200 under $2,500	**6	**15	*6	**15	—	—
$2,500 under $3,000	**	**	**	**	—	—
$3,000 or more	117	1,291	86	968	*31	*323

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

less of age) who was disabled. The computation of the earned income credit, which is detailed in table 3.7, worked as follows:

(1) "Total earned income" was computed by adding together salaries and wages and self-employment income (less self-employment losses), and then subtracting any amount of disability pay exempted from taxation. Self-employment income (net) was the amount reported on Schedule SE for the purpose of computing the self-employment tax and included either net earnings from sole proprietorships and partnerships or two-thirds of gross profits, limited to $1,600.

(2) If total earned income exceeded $8,000, the taxpayer was not eligible for the earned income credit, even if adjusted gross income was less than $8,000. For all remaining returns, a tentative "earned income credit before phaseout" was computed by taking 10 percent of total earned income.

(3) The figure computed in (2) above was first limited to $400. Then, if either adjusted gross income or total earned income exceeded $4,000, the figure was further reduced, i.e., "phased out," by 10 percent of the excess of the larger of these two amounts over $4,000. The result of this computation is shown as "earned income credit after phaseout, total." This represented the total amount of earned income credit—$1.048 billion for 1978.

Since the earned income credit could result in a refund, even taxpayers with little or no tax liability could receive the benefit of the full amount. For the purpose of these statistics, the following components of the earned income credit were distinguished:

(1) "Used to offset income tax before credits." Computed on a return-by-return basis, this was the lesser of (a) earned income credit after phaseout, or (b) income tax before credits minus all credits except the earned income credit. If the former exceeded the latter, income tax after credits became zero, and the return was classified as nontaxable for this report. This represented $152.9 million for 1978.

(2) "Used to offset all other taxes." Computed for returns with no income tax after credits (after the adjustment in (1) above, if any), it equalled the lesser of (a) earned income credit after phaseout minus earned income credit used to offset income tax before credits, or (b) the sum of all taxes (except income tax after credits) included in "total tax liability." This amount was used to reduce total tax liability; however, the individual components of total tax liability were not reduced. Of the $1.0 billion total earned income credit, $94.2 million was tabulated as "used to offset all other taxes."

(3) "Refundable portion." Computed for returns with no "total tax liability" (after the adjustment in (2) above, if any), it equalled the excess of earned income credit after phaseout over the amounts computed in (1) and (2) above. Most of the returns showing an earned income credit had a "refundable portion," amounting to $801.2 million.

Table 3C.—All Returns: Derivation of Total Tax Liability, 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	Tax from tax tables[1]		General tax credit[2]		Tax generated[3]	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	**89,771,551**	**1,302,447,386**	**70,261,086**	**193,325,491**	**73,072,767**	**10,248,475**	**73,072,767**	**203,573,966**
Under $5,000	22,236,197	47,581,705	5,359,226	648,175	6,910,219	250,338	6,910,219	898,513
$5,000 under $10,000	19,585,276	143,810,537	17,236,055	9,200,852	18,365,313	1,647,784	18,365,313	10,848,636
$10,000 under $15,000	14,241,599	176,530,628	14,025,260	17,589,794	14,142,846	2,222,114	14,142,846	19,811,908
$15,000 under $20,000	11,408,934	198,794,563	11,369,456	24,048,643	11,380,624	2,048,080	11,380,624	26,096,723
$20,000 under $30,000	13,938,872	337,763,842	13,923,300	48,455,169	13,925,028	2,545,738	13,925,028	51,000,907
$30,000 under $50,000	6,535,452	238,969,911	6,525,843	43,952,351	6,526,699	1,198,551	6,526,699	45,150,902
$50,000 or more	1,825,221	158,996,200	1,821,946	49,430,508	1,822,038	335,869	1,822,038	49,766,377

Size of adjusted gross income	Taxes from special computations		Income tax before credits		Total tax credits		Income tax after credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	**256,611**	**229,686**	**73,087,283**	**203,803,653**	**73,076,848**	**17,085,591**	**68,614,401**	**186,718,062**
Under $5,000	17,094	7,969	6,923,404	906,482	6,913,293	273,772	5,114,299	632,710
$5,000 under $10,000	38,373	16,733	18,366,306	10,865,369	18,366,304	2,085,640	16,289,718	8,779,729
$10,000 under $15,000	49,401	24,670	14,142,851	19,836,578	14,142,851	2,724,624	13,813,706	17,111,954
$15,000 under $20,000	32,685	14,655	11,380,945	26,111,379	11,380,624	2,723,380	11,272,830	23,387,998
$20,000 under $30,000	61,004	63,201	13,925,028	51,064,108	13,925,028	3,854,424	13,833,272	47,209,684
$30,000 under $50,000	40,488	42,756	6,526,705	45,193,658	6,526,704	2,659,479	6,485,255	42,534,179
$50,000 or more	17,566	59,702	1,822,044	49,826,079	1,822,044	2,764,272	1,805,321	47,061,807

Size of adjusted gross income	Additional tax for tax preferences		Total income tax		All other taxes		Earned income credit used to offset all other taxes		Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Total	**495,332**	**1,514,475**	**68,688,305**	**188,232,537**	**8,408,874**	**5,046,510**	**567,833**	**94,197**	**70,441,155**	**193,184,849**
Under $5,000	22,406	72,300	5,136,521	705,010	1,232,954	283,583	295,312	57,761	5,942,666	930,832
$5,000 under $10,000	12,547	18,848	16,301,144	8,798,577	1,609,638	600,513	272,521	36,436	16,865,617	9,362,655
$10,000 under $15,000	13,545	17,753	13,819,783	17,129,707	1,375,362	736,689			14,011,854	17,866,396
$15,000 under $20,000	40,324	31,369	11,279,676	23,419,368	1,213,493	748,508	Not applicable		11,362,816	24,167,876
$20,000 under $30,000	81,761	78,284	13,843,171	47,287,968	1,473,176	1,063,443			13,914,764	48,351,411
$30,000 under $50,000	138,383	206,833	6,495,225	42,741,012	957,177	953,468			6,523,812	43,694,480
$50,000 or more	186,366	1,089,087	1,812,785	48,150,894	547,074	660,306			1,819,626	48,811,201

[1]Shown here for all returns with a tax, whether derived from the tax tables or tax rate schedules. This amount was net of the "general tax credit."
[2]Shown here for all returns with "tax generated," even though a majority of the taxpayers did not actually have to compute this amount.
[3]Shown here for all returns with a tax, whether derived from the tax tables or tax rate schedules. This amount was before reduction by the "general tax credit."
NOTE: Detail may not add to total because of rounding.

The number of returns (5.2 million) with the earned income credit shown in this report represents both taxpayers who claimed the credit on their returns as originally filed and taxpayers who subsequently claimed the credit after being notified by the Internal Revenue Service during the course of processing the returns for revenue purposes that they were apparently eligible to receive it. For purposes of the statistics, data for returns in the latter category were obtained from the Internal Revenue Service's Individual Master File. This combined approach was taken in order to present more accurate information on the total number of returns and the amount of the earned income credit for Tax Year 1978.

Comparability of Tax Credits Data

Occasionally, taxpayers failed to limit the amount of statutory tax credits to the amount of income tax before credits. Since the Internal Revenue Code specified that these credits could not exceed income tax, all statutory credits were limited for purposes of the statistics. For 1977 and earlier reports, this limitation was accomplished by reducing the credits in order of their size, on a return-by-return basis. For 1978, however, the credits were limited in the order in which they were to be applied against income tax as specified by the Internal Revenue Code. This processing change has resulted in the estimates for certain tax credits, such as the investment credit, being slightly higher than they would have been had the earlier method been used.

Additional Tax for Tax Preferences (Minimum Tax)

First introduced for 1970, the purpose of the additional tax was to make possible the taxation, to some extent, of amounts not taken into consideration in arriving at taxable income. These amounts were previously accorded special treatment and were described in the law as "tax preferences." The major tax preference items were capital gains (the net long-term capital gains in excess of short-term capital losses) and the itemized deduction tax preference.

For 1978, any married person filing separately with $5,000 or more of total tax preferences and any other person (including married persons filing jointly) with $10,000 or more of total tax preferences had to file a Form 4625, Computation of Minimum Tax (see facsimile in section 8). However, a portion of total tax preferences was excludable in arriving at tax preferences subject to tax. For 1978, this excludable portion was the larger of the standard exclusion or the exclusion due to taxes. The standard exclusion was $10,000 ($5,000 for married persons filing separately). The exclusion due to taxes was one-half of the sum of income tax after credits, tax from recomputing prior-year investment and work incentive (WIN) credits, and the penalty tax on premature redemption of individual retirement bonds, less the special income averaging tax, the tax on accumulation distributions of trusts, and penalty taxes on self-employed pension plans.

For 1978, the tentative tax on tax preferences equalled 15 percent of the tax preferences subject to tax. The actual additional tax for tax preferences equalled the tentative tax reduced by:

(1) 15 percent of any 1978 business net operating loss which the taxpayer could carry to a future year (this amount to be paid as a deferred minimum tax in the year to which the net operating loss was carried);

(2) "unused" portions of the elderly, political contributions, child care, and, beginning with 1978, the residential energy tax credits (the unused portion was the amount by which these credits exceeded income tax before credits reduced by the general tax credit);

(3) any tax based on tax preferences from which the taxpayer derived no benefit (this occurred when the taxpayer had more than enough deductions and exemptions to offset adjusted gross income).

The final step in arriving at the current year's additional tax for tax preferences was to add in the "deferred minimum tax," based on a net operating loss carryover from a prior year.

Overpayment and Tax Due

Tables 3.10 through 3.12 classify taxpayers by whether they ended the year with a tax overpayment or a tax due at time of filing. The data shown in these tables reflect the effect of the earned income credit for 1978 (i.e., the amount of tax overpayment increased and the amount of tax due decreased). For 1978, almost 65.5 million returns had an overpayment, while 21.6 million had a tax due. Approximately 2.7 million returns had neither and were excluded from these three tables. Generally, these were returns with low income, no tax liability, and no income tax withheld.

Table 3.1 - Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income and Tax Items by Size of Adjusted Gross Income and by Type of Tax Computation

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

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income	Unused zero bracket amount		Excess itemized deductions		Exemptions	
			Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Returns With Regular Tax Computation Only								
Total	**80,268,577**	**1,076,916,780**	**470,197**	**804,609**	**21,684,380**	**63,046,687**	**192,806,576**	**144,604,932**
Under $5,000	17,884,088	51,191,143	373,800	669,512	132,534	117,252	24,051,083	18,038,312
$5,000 under $10,000	19,450,913	142,820,898	59,084	84,124	1,441,999	1,996,587	39,987,620	29,990,715
$10,000 under $15,000	14,034,735	173,863,446	19,841	31,465	2,781,055	4,817,732	35,879,107	26,909,330
$15,000 under $20,000	10,950,897	190,703,638	*5,551	*2,931	4,356,544	8,630,341	32,438,337	24,328,753
$20,000 under $50,000	17,318,147	476,031,097	11,213	15,445	12,370,402	39,584,020	58,184,410	43,638,308
$50,000 under $100,000	598,581	36,256,114	*698	*1,123	571,515	6,013,581	2,158,155	1,618,616
$100,000 under $200,000	25,301	3,271,079	—	—	24,520	916,639	89,524	67,143
$200,000 under $500,000	4,765	1,369,721	**10	**11	4,672	466,110	14,862	11,147
$500,000 under $1,000,000	783	530,728	—	—	776	194,585	2,348	1,761
$1,000,000 or more	367	878,916	**	**	363	309,839	1,130	848
Returns With Income Averaging Tax Computation								
Total	**4,454,324**	**162,197,592**	**2,195**	**3,252**	**3,043,127**	**13,878,032**	**14,809,551**	**11,107,163**
Under $5,000	—	—	—	—	—	—	—	—
$5,000 under $10,000	35,063	305,338	—	—	*2,085	*707	52,377	39,283
$10,000 under $15,000	178,924	2,314,791	*40	*8	33,215	34,835	400,027	300,020
$15,000 under $20,000	436,116	7,725,040	—	—	172,027	246,048	1,215,112	911,334
$20,000 under $50,000	3,110,254	99,267,980	*1,916	*3,050	2,202,670	6,925,770	10,616,342	7,962,257
$50,000 under $100,000	613,525	39,622,604	**239	**194	557,769	4,555,601	2,235,677	1,676,758
$100,000 under $200,000	68,178	8,726,604	—	—	63,548	1,258,993	246,428	184,821
$200,000 under $500,000	10,917	3,004,650	**	**	10,492	532,369	38,909	29,182
$500,000 under $1,000,000	1,043	699,677	—	—	1,018	186,343	3,644	2,733
$1,000,000 or more	304	530,908	—	—	303	137,368	1,035	776
Returns With Maximum and Regular Tax Computation								
Total	**287,187**	**34,622,272**	**171**	**337**	**274,810**	**4,406,263**	**1,056,753**	**792,565**
Under $5,000	3,498	164,018	*171	*337	2,092	6,690	5,058	3,794
$50,000 under $100,000	145,296	11,767,148	—	—	137,826	1,323,112	517,274	387,956
$100,000 under $200,000	115,793	15,223,470	—	—	112,603	2,029,337	450,557	337,918
$200,000 under $500,000	20,580	5,650,079	—	—	20,287	781,846	76,615	57,461
$500,000 under $1,000,000	1,618	1,058,751	—	—	1,604	152,287	5,840	4,380
$1,000,000 or more	402	758,806	—	—	398	112,990	1,409	1,057
Returns With Maximum and Alternative Tax Computation								
Total	**78,811**	**13,089,377**	**—**	**—**	**76,712**	**1,757,114**	**286,029**	**214,522**
Under $5,000	—	—	—	—	—	—	—	—
$50,000 under $100,000	23,031	1,927,100	—	—	21,777	213,845	78,898	59,174
$100,000 under $200,000	39,815	5,492,621	—	—	39,085	695,226	149,806	112,355
$200,000 under $500,000	14,028	3,950,804	—	—	13,921	573,954	50,553	37,915
$500,000 under $1,000,000	1,574	1,030,866	—	—	1,569	162,222	5,477	4,108
$1,000,000 or more	363	687,986	—	—	360	111,867	1,295	971
Returns With Alternative Tax Computation Only								
Total	**132,210**	**15,746,686**	**260**	**139**	**124,618**	**2,580,701**	**419,285**	**314,464**
Under $20,000	—	—	—	—	—	—	—	—
$20,000 under $50,000	3,581	164,228	*197	*91	3,296	13,640	5,286	3,965
$50,000 under $100,000	82,700	6,152,556	*57	*39	76,335	687,252	260,200	195,150
$100,000 under $200,000	34,593	4,583,467	—	—	33,842	761,957	116,481	87,361
$200,000 under $500,000	9,246	2,637,897	*6	*10	9,074	576,273	30,476	22,857
$500,000 under $1,000,000	1,511	1,028,425	—	—	1,497	253,017	4,950	3,713
$1,000,000 or more	579	1,180,113	—	—	574	288,562	1,892	1,419
Returns With Tax on Partially Tax-Exempt Income								
Total	**59,551**	**1,705,152**	**8,176**	**17,409**	**22,043**	**92,434**	**157,862**	**118,397**
Under $5,000	*573	*2,815	—	—	—	—	*1,146	*860
$5,000 under $10,000	*8,455	*69,098	—	—	—	—	*12,683	*9,512
$10,000 under $15,000	*7,205	*95,537	*226	*321	*3,178	*8,552	*15,088	*11,316
$15,000 under $20,000	*11,740	*195,488	*5,706	*12,998	*2,651	*3,822	*20,945	*15,709
$20,000 under $25,000	13,310	295,536	*1,326	*2,006	*7,122	*17,866	53,043	39,782
$25,000 under $30,000	*2,210	*59,044	—	—	—	—	*4,420	*3,315
$30,000 under $50,000	8,097	307,005	—	—	4,932	26,094	23,554	17,666
$50,000 under $100,000	6,598	444,100	*855	*1,909	3,255	19,254	21,665	16,249
$100,000 under $200,000	1,156	152,991	**63	**175	747	8,033	4,628	3,471
$200,000 under $500,000	188	52,147	**	**	140	3,732	628	471
$500,000 under $1,000,000	16	10,527	—	—	15	1,263	54	41
$1,000,000 or more	3	20,864	—	—	3	3,818	8	6

Footnotes at end of table.

Table 3.1 - Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income and Tax Items by Size of Adjusted Gross Income and by Type of Tax Computation—Continued

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

Type of tax computation by size of adjusted gross income	Taxable income	Income subject to tax			Tax-exempt income earned abroad		Income tax before credits, regular computation	Tax generated
		Total	Zero bracket amount					
			Number of returns	Amount	Number of returns	Amount		
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Returns With Regular Tax Computation Only								
Total	**870,069,780**	**870,069,780**	**80,268,577**	**200,574,644**	**44,357**	**680,497**	**145,435,288**	**145,435,288**
Under $5,000	33,705,090	33,705,090	17,884,088	27,646,469	*17,482	*155,313	898,466	898,466
$5,000 under $10,000	110,917,721	110,917,721	19,450,913	47,592,847	*15,057	*310,176	10,803,733	10,803,733
$10,000 under $15,000	142,167,848	142,167,848	14,034,735	37,978,132	*1,683	*32,781	19,522,998	19,522,998
$15,000 under $20,000	157,747,475	157,747,475	10,950,897	31,878,213	*3,148	*75,637	25,021,131	25,021,131
$20,000 under $50,000	392,824,213	392,824,213	17,318,147	53,506,588	5,176	73,591	78,210,941	78,210,941
$50,000 under $100,000	28,625,039	28,625,039	598,581	1,878,601	1,776	32,163	8,864,075	8,864,075
$100,000 under $200,000	2,287,297	2,287,297	25,301	76,930	**32	**795	1,006,559	1,006,559
$200,000 under $500,000	892,484	892,484	4,765	13,640	**	**	505,207	505,207
$500,000 under $1,000,000	334,381	334,381	783	2,201	**3	**41	213,947	213,947
$1,000,000 or more	568,231	568,231	367	1,024	**	**	388,230	388,230
Returns With Income Averaging Tax Computation								
Total	**137,215,648**	**131,320,534**	**4,454,324**	**13,528,736**	**1,059**	**14,713**	**36,647,092**	**34,101,992**
Under $5,000	—	—	—	—	—	—	—	—
$5,000 under $10,000	265,348	243,737	35,063	83,433	—	—	32,756	28,365
$10,000 under $15,000	1,979,945	1,880,628	178,924	472,784	—	—	290,989	268,346
$15,000 under $20,000	6,567,657	6,301,793	436,116	1,226,887	—	—	1,091,538	1,024,254
$20,000 under $50,000	84,383,004	81,319,812	3,110,254	9,580,157	*1,030	*14,273	18,781,685	17,686,659
$50,000 under $100,000	33,390,439	31,716,422	613,525	1,916,109	—	—	11,154,938	10,289,642
$100,000 under $200,000	7,282,790	6,755,096	68,178	211,271	**29	**440	3,317,652	2,994,624
$200,000 under $500,000	2,443,101	2,244,664	10,917	33,941	—	—	1,385,272	1,249,222
$500,000 under $1,000,000	510,601	475,623	1,043	3,225	**	**	326,303	301,918
$1,000,000 or more	392,764	382,759	304	930	—	—	265,957	258,962
Returns With Maximum and Regular Tax Computation								
Total	**29,423,781**	**29,423,781**	**287,187**	**886,897**	**37**	**760**	**13,512,225**	**12,462,524**
Under $5,000	153,871	153,871	3,498	7,696	—	—	53,546	53,005
$50,000 under $100,000	10,056,081	10,056,081	145,296	444,388	—	—	3,808,517	3,720,754
$100,000 under $200,000	12,856,215	12,856,215	115,793	364,171	*31	*620	5,883,552	5,475,223
$200,000 under $500,000	4,810,771	4,810,771	20,580	64,392	*6	*140	2,744,542	2,360,147
$500,000 under $1,000,000	902,084	902,084	1,618	5,025	—	—	582,612	486,533
$1,000,000 or more	644,759	644,759	402	1,225	—	—	439,456	366,861
Returns With Maximum and Alternative Tax Computation								
Total	**11,117,741**	**11,117,741**	**78,811**	**244,354**	**—**	**—**	**5,692,778**	**5,178,524**
Under $5,000	—	—	—	—	—	—	—	—
$50,000 under $100,000	1,654,081	1,654,081	23,031	69,029	—	—	644,067	627,188
$100,000 under $200,000	4,685,040	4,685,040	39,815	125,173	—	—	2,189,652	2,047,392
$200,000 under $500,000	3,338,935	3,338,935	14,028	44,124	—	—	1,909,902	1,693,026
$500,000 under $1,000,000	864,536	864,536	1,574	4,900	—	—	557,506	481,332
$1,000,000 or more	575,148	575,148	363	1,128	—	—	391,650	329,586
Returns With Alternative Tax Computation Only								
Total	**12,851,641**	**12,851,641**	**132,210**	**394,722**	**33**	**825**	**5,982,079**	**5,888,061**
Under $20,000	—	—	—	—	—	—	—	—
$20,000 under $50,000	146,714	146,714	3,581	7,474	—	—	51,002	50,736
$50,000 under $100,000	5,270,193	5,270,193	82,700	247,925	—	—	1,941,420	1,922,420
$100,000 under $200,000	3,734,150	3,734,150	34,593	105,448	**33	**825	1,720,779	1,679,422
$200,000 under $500,000	2,038,757	2,038,757	9,246	27,650	—	—	1,165,438	1,140,674
$500,000 under $1,000,000	771,696	771,696	1,511	4,508	**	**	496,902	491,742
$1,000,000 or more	890,132	890,132	579	1,717	**	**	606,537	603,066
Returns With Tax on Partially Tax-Exempt Income								
Total	**1,511,730**	**1,515,952**	**59,551**	**157,955**	**59,551**	**900,248**	**434,533**	**507,578**
Under $5,000	*1,956	*1,956	*573	*1,834	*573	*16,863	*17	*48
$5,000 under $10,000	*59,586	*59,586	*8,455	*16,064	*8,455	*126,825	*7,884	*16,538
$10,000 under $15,000	*75,990	*75,990	*7,205	*16,112	*7,205	*108,360	*11,908	*20,563
$15,000 under $20,000	*188,956	*188,956	*11,740	*28,124	*11,740	*179,205	*36,073	*51,338
$20,000 under $25,000	239,894	239,894	13,310	41,266	13,310	190,401	40,086	51,698
$25,000 under $30,000	*55,729	*55,729	*2,210	*4,066	*2,210	*22,807	*15,985	*22,119
$30,000 under $50,000	263,245	263,243	8,097	25,910	8,097	119,268	62,349	76,652
$50,000 under $100,000	410,506	427,798	6,598	20,327	6,598	111,912	147,572	164,221
$100,000 under $200,000	141,659	137,339	1,156	3,602	1,156	20,965	67,006	64,796
$200,000 under $500,000	47,948	42,803	188	592	188	3,260	27,825	24,276
$500,000 under $1,000,000	9,223	7,955	16	48	16	350	5,989	5,116
$1,000,000 or more	17,039	14,705	3	9	3	33	11,841	10,214

Footnotes at end of table.

Table 3.1 - Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income and Tax Items by Size of Adjusted Gross Income and by Type of Tax Computation—Continued

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

Type of tax computation by size of adjusted gross income	Tax savings over regular computation[1]	Average tax savings[1] (dollars)	Income tax before credits		Total credits		Additional tax for tax preferences	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Returns With Regular Tax Computation Only								
Total	—	—	**68,070,950**	**145,609,977**	**68,062,145**	**12,965,999**	**195,236**	**456,868**
Under $5,000	—	—	6,918,588	900,566	6,910,106	273,173	5,201	3,606
$5,000 under $10,000	—	—	18,322,788	10,820,466	18,322,786	2,070,326	7,819	11,926
$10,000 under $15,000	—	—	13,956,717	19,547,655	13,956,717	2,650,772	8,445	8,224
$15,000 under $20,000	—	—	10,933,089	25,035,671	10,932,768	2,539,853	30,111	21,294
$20,000 under $50,000	—	—	17,310,782	78,308,147	17,310,782	4,909,736	95,867	116,158
$50,000 under $100,000	—	—	597,887	8,877,341	597,887	428,998	38,407	115,116
$100,000 under $200,000	—	—	25,222	1,011,647	25,222	52,518	7,158	71,345
$200,000 under $500,000	—	—	4,733	505,939	4,733	24,986	1,743	51,177
$500,000 under $1,000,000	—	—	780	214,207	780	8,714	305	19,679
$1,000,000 or more	—	—	364	388,339	364	6,924	180	38,343
Returns With Income Averaging Tax Computation								
Total	**2,545,100**	**571**	**4,454,324**	**34,123,682**	**4,454,324**	**2,917,351**	**227,586**	**744,712**
Under $5,000	—	—	—	—	—	—	—	—
$5,000 under $10,000	4,392	125	35,063	28,365	35,063	6,378	*49	*13
$10,000 under $15,000	22,643	127	178,924	268,346	178,924	53,668	4,358	6,437
$15,000 under $20,000	67,285	154	436,116	1,024,370	436,116	149,396	9,314	7,685
$20,000 under $50,000	1,095,027	352	3,110,254	17,695,387	3,110,254	1,543,300	119,501	154,036
$50,000 under $100,000	865,296	1,410	613,525	10,299,171	613,525	781,218	68,736	199,114
$100,000 under $200,000	323,028	4,738	68,178	2,995,686	68,178	272,921	18,947	149,728
$200,000 under $500,000	136,050	12,462	10,917	1,250,948	10,917	90,696	5,567	125,006
$500,000 under $1,000,000	24,385	23,380	1,043	302,145	1,043	14,244	839	52,777
$1,000,000 or more	6,995	23,010	304	259,264	304	5,530	275	49,916
Returns With Maximum and Regular Tax Computation								
Total	**1,049,702**	**3,655**	**287,187**	**12,469,469**	**287,187**	**548,147**	**2,411**	**5,588**
Under $5,000	541	155	3,498	53,005	3,498	4,890	—	—
$50,000 under $100,000	87,762	604	145,296	3,723,611	145,296	191,459	568	779
$100,000 under $200,000	408,329	3,526	115,793	5,478,284	115,793	229,044	1,523	2,972
$200,000 under $500,000	384,395	18,678	20,580	2,360,907	20,580	91,290	286	1,182
$500,000 under $1,000,000	96,079	59,381	1,618	486,649	1,618	20,755	**34	**654
$1,000,000 or more	72,595	180,585	402	367,013	402	10,708	**	**
Returns With Maximum and Alternative Tax Computation								
Total	**514,254**	**6,525**	**78,811**	**5,189,489**	**78,811**	**190,197**	**3,535**	**8,501**
Under $5,000	—	—	—	—	—	—	—	—
$50,000 under $100,000	16,879	733	23,031	628,007	23,031	31,475	*96	*79
$100,000 under $200,000	142,260	3,573	39,815	2,054,745	39,815	65,906	2,320	3,465
$200,000 under $500,000	216,876	15,460	14,028	1,695,050	14,028	57,535	985	3,326
$500,000 under $1,000,000	76,175	48,396	1,574	481,798	1,574	20,762	121	1,247
$1,000,000 or more	62,064	170,975	363	329,889	363	14,519	13	384
Returns With Alternative Tax Computation Only								
Total	**94,018**	**711**	**132,210**	**5,897,546**	**132,210**	**216,595**	**35,910**	**164,591**
Under $20,000	—	—	—	—	—	—	—	—
$20,000 under $50,000	266	74	3,581	50,736	3,581	2,420	*19	*6
$50,000 under $100,000	18,999	230	82,700	1,924,770	82,700	75,118	15,650	20,246
$100,000 under $200,000	41,357	1,196	34,593	1,682,314	34,593	63,987	14,579	48,320
$200,000 under $500,000	24,764	2,678	9,246	1,143,408	9,246	37,759	4,529	42,306
$500,000 under $1,000,000	5,160	3,415	1,511	492,891	1,511	15,848	819	23,424
$1,000,000 or more	3,472	5,997	579	603,427	579	21,463	314	30,291
Returns With Tax on Partially Tax-Exempt Income								
Total	**—73,045**	**—1,227**	**59,551**	**507,580**	**59,551**	**246,725**	**446**	**2,944**
Under $5,000	*—31	*—54	*573	*48	*573	*40	—	—
$5,000 under $10,000	*—8,654	*—1,024	*8,455	*16,538	*8,455	*8,936	—	—
$10,000 under $15,000	*—8,655	*—1,201	*7,205	*20,563	*7,205	*20,170	—	—
$15,000 under $20,000	*—15,265	*—1,300	*11,740	*51,338	*11,740	*34,132	—	—
$20,000 under $25,000	—11,611	—872	13,310	51,698	13,310	25,053	—	—
$25,000 under $30,000	*—6,134	*—2,776	*2,210	*22,119	*2,210	*252	—	—
$30,000 under $50,000	—14,303	—1,766	8,097	76,652	8,097	28,251	—	—
$50,000 under $100,000	—16,649	—2,523	6,598	164,221	6,598	77,398	*342	*1,300
$100,000 under $200,000	2,210	1,912	1,156	64,796	1,156	30,268	*79	*98
$200,000 under $500,000	3,548	18,872	188	24,276	188	12,016	*21	*68
$500,000 under $1,000,000	873	54,563	16	5,117	16	2,168	**4	**1,478
$1,000,000 or more	1,626	542,000	3	10,214	3	8,041	**	**

Footnotes at end of table.

Table 3.1 - Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income and Tax Items by Size of Adjusted Gross Income and by Type of Tax Computation—Continued

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

Type of tax computation by size of adjusted gross income	Total income tax		As a percent of:		
	Number of returns	Amount	Income subject to tax	Adjusted gross income	Average income tax (dollars)
	(25)	(26)	(27)	(28)	(29)
Returns With Regular Tax Computation Only					
Total	**63,739,131**	**133,100,846**	**15.3**	**12.4**	**2,088**
Under $5,000	5,117,080	631,000	1.9	1.2	123
$5,000 under $10,000	16,260,535	8,762,066	7.9	6.1	539
$10,000 under $15,000	13,649,625	16,905,107	11.9	9.7	1,239
$15,000 under $20,000	10,845,800	22,517,113	14.3	11.8	2,076
$20,000 under $50,000	17,240,150	73,514,569	18.7	15.4	4,264
$50,000 under $100,000	594,891	8,563,459	29.9	23.6	14,395
$100,000 under $200,000	25,149	1,030,474	45.1	31.5	40,975
$200,000 under $500,000	4,752	532,130	59.6	38.8	111,980
$500,000 under $1,000,000	783	225,172	67.3	42.4	287,576
$1,000,000 or more	366	419,758	73.9	47.8	1,146,880
Returns With Income Averaging Tax Computation					
Total	**4,376,953**	**31,951,043**	**24.3**	**19.7**	**7,300**
Under $5,000	—	—	—	—	—
$5,000 under $10,000	31,702	22,000	9.0	7.2	694
$10,000 under $15,000	166,012	221,115	11.8	9.6	1,332
$15,000 under $20,000	425,945	882,659	14.0	11.4	2,072
$20,000 under $50,000	3,065,530	16,306,123	20.1	16.4	5,319
$50,000 under $100,000	607,911	9,717,068	30.6	24.5	15,984
$100,000 under $200,000	67,612	2,872,493	42.5	32.9	42,485
$200,000 under $500,000	10,895	1,285,258	57.3	42.8	117,968
$500,000 under $1,000,000	1,042	340,678	71.6	48.7	326,946
$1,000,000 or more	304	303,650	79.3	57.2	998,849
Returns With Maximum and Regular Tax Computation					
Total	**286,309**	**11,926,910**	**40.5**	**34.4**	**41,657**
Under $5,000	3,424	48,114	31.3	29.3	14,052
$50,000 under $100,000	144,731	3,532,931	35.1	30.0	24,410
$100,000 under $200,000	115,587	5,252,212	40.9	34.5	45,439
$200,000 under $500,000	20,550	2,270,799	47.2	40.2	110,501
$500,000 under $1,000,000	1,615	466,476	51.7	44.1	288,840
$1,000 000 or more	402	356,377	55.3	47.0	886,510
Returns With Maximum and Alternative Tax Computation					
Total	**78,778**	**5,007,793**	**45.0**	**38.3**	**63,568**
Under $5,000	—	—	—	—	—
$50,000 under $100,000	23,020	596,611	36.1	31.0	25,917
$100,000 under $200,000	39,798	1,992,304	42.5	36.3	50,060
$200,000 under $500,000	14,025	1,640,841	49.1	41.5	116,994
$500,000 under $1,000,000	1,572	462,283	53.5	44.8	294,073
$1,000 000 or more	363	315,754	54.9	45.9	869,846
Returns With Alternative Tax Computation Only					
Total	**131,890**	**5,845,542**	**45.5**	**37.1**	**44,321**
Under $20,000	—	—	—	—	—
$20,000 under $50,000	3,570	48,321	32.9	29.4	13,535
$50,000 under $100,000	82,435	1,869,898	35.5	30.4	22,683
$100,000 under $200,000	34,550	1,666,646	44.6	36.4	48,239
$200,000 under $500,000	9,245	1,147,956	56.3	43.5	124,170
$500,000 under $1,000,000	1,511	500,466	64.9	48.7	331,215
$1,000,000 or more	579	612,254	68.8	51.9	1,057,434
Returns With Tax on Partially Tax- Exempt Income					
Total	**43,373**	**263,799**	**17.4**	**15.5**	**6,082**
Under $5,000	*573	*7	*0.4	*0.2	*12
$5,000 under $10,000	*4,228	*7,602	*12.8	*11.0	*1,798
$10,000 under $15,000	*3,404	*393	*0.5	*0.4	*115
$15,000 under $20,000	*7,032	*17,207	*9.1	*8.8	*2,447
$20,000 under $25,000	10,658	26,644	11.1	9.0	2,500
$25,000 under $30,000	*2,210	*21,867	*39.2	*37.0	*9,895
$30,000 under $50,000	8,097	48,401	18.4	15.8	5,978
$50,000 under $100,000	5,914	88,123	20.6	19.8	14,901
$100,000 under $200,000	1,057	34,626	25.2	22.6	32,759
$200,000 under $500,000	182	12,328	28.8	23.6	67,736
$500,000 under $1,000,000	15	3,087	38.8	29.3	205,800
$1,000,000 or more	3	3,513	23.9	16.8	1,171,000

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

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

[1]A negative amount in this column indicates that the tax computation resulted in a higher tax than the regular computation would have.

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

Table 3.2—Returns With Net Gain From Sales of Capital Assets: Gains and Losses by Type, by Size of Adjusted Gross Income, and by Selected Types of Tax Computation

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

Size of adjusted gross income	Number of returns[1]	Returns with regular tax computation rates only[2]							
		Number of returns	Net gain from sales of capital assets	Short-term capital gains and losses reported on Schedule D					
				Capital loss carryover		Net capital gain after carryover		Net capital loss after carryover	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	**6,604,562**	**6,158,304**	**21,666,116**	**30,419**	**188,045**	**792,150**	**2,057,152**	**238,049**	**1,040,948**
Under $5,000	645,341	439,126	407,431	*405	*4,876	27,662	23,265	*5,559	*8,025
$5,000 under $10,000	865,869	848,198	1,263,036	*3,990	*11,614	54,253	63,292	7,921	38,942
$10,000 under $15,000	894,767	892,579	1,573,350	*4,425	*7,869	68,010	115,228	17,547	44,284
$15,000 under $20,000	842,798	840,644	1,981,529	*235	*10,848	101,413	178,076	24,520	31,373
$20,000 under $25,000	790,131	787,201	1,811,953	*803	*6,880	108,726	197,521	26,140	70,838
$25,000 under $30,000	633,871	633,407	1,835,868	*1,686	*10,165	95,485	166,277	34,034	68,655
$30,000 under $50,000	1,197,614	1,191,644	4,640,156	8,279	22,177	219,831	490,955	66,448	128,694
$50,000 under $100,000	549,138	442,690	3,743,645	8,052	51,275	95,221	482,734	43,293	236,198
$100,000 under $200,000	143,090	68,334	1,804,715	1,904	34,999	17,240	199,293	9,328	167,521
$200,000 under $500,000	35,938	12,547	1,328,281	523	14,887	3,708	99,624	2,587	145,596
$500,000 under $1,000,000	4,533	1,423	551,645	95	9,258	444	28,961	475	45,008
$1,000,000 or more	1,472	511	724,506	22	3,196	157	11,926	197	55,816

Size of adjusted gross income	Returns with regular tax computation rates only[2]—Continued							
	Long-term capital gains and losses reported on Schedule D						Taxable portion of capital gain distributions reported on Form 1040	
	Capital loss carryover		Net capital gain after carryover		Net capital loss after carryover		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	**71,505**	**394,000**	**4,845,958**	**41,150,372**	**82,923**	**175,712**	**957,363**	**176,470**
Under $5,000	*5,020	*48,788	335,836	760,488	*2,548	*38,581	88,455	14,153
$5,000 under $10,000	4,345	5,781	658,299	2,442,165	*4,226	*1,017	166,123	27,288
$10,000 under $15,000	9,461	19,402	709,082	2,962,981	*523	*2,861	152,248	35,893
$15,000 under $20,000	6,860	32,828	641,354	3,701,353	9,585	7,666	148,921	25,870
$20,000 under $25,000	5,158	18,812	620,309	3,373,052	13,543	15,490	114,368	15,893
$25,000 under $30,000	5,588	10,979	508,131	3,491,109	8,532	9,272	85,815	9,636
$30,000 under $50,000	15,531	80,432	943,055	8,639,743	27,623	34,602	149,879	30,705
$50,000 under $100,000	14,246	83,873	362,929	6,999,552	12,716	36,660	44,173	13,416
$100,000 under $200,000	4,111	60,295	54,897	3,498,759	2,826	15,615	6,521	1,894
$200,000 under $500,000	969	17,615	10,372	2,673,487	699	8,902	816	1,266
$500,000 under $1,000,000	156	8,431	1,236	1,116,756	88	4,806	34	35
$1,000,000 or more	60	6,765	458	1,490,928	14	241	10	423

Size of adjusted gross income	Returns with regular tax computation rates only[2]—Continued							
	Net long-term capital gains in adjusted gross income		Income subject to tax		Income tax before credits		Additional tax for tax preferences	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total	**4,845,555**	**19,570,709**	**6,158,304**	**124,407,781**	**5,819,174**	**29,898,379**	**399,316**	**1,146,927**
Under $5,000	335,836	371,607	439,126	971,045	220,441	30,186	1,113	1,515
$5,000 under $10,000	658,299	1,173,473	848,198	4,576,381	755,384	396,407	7,824	11,932
$10,000 under $15,000	709,082	1,425,096	892,579	8,623,004	876,383	1,124,653	12,236	13,872
$15,000 under $20,000	640,951	1,785,455	840,644	11,772,252	833,705	1,874,189	38,582	27,461
$20,000 under $25,000	620,309	1,613,854	787,201	14,336,087	784,815	2,533,104	30,178	25,128
$25,000 under $30,000	508,131	1,669,227	633,407	14,181,242	633,035	2,777,295	49,335	47,895
$30,000 under $50,000	943,055	4,153,097	1,191,644	36,721,136	1,190,534	8,696,223	130,197	191,051
$50,000 under $100,000	362,929	3,283,893	442,690	22,416,516	442,150	7,219,142	98,301	298,202
$100,000 under $200,000	54,897	1,619,143	68,334	6,798,601	68,261	2,950,868	23,573	208,593
$200,000 under $500,000	10,372	1,236,294	12,547	2,613,720	12,534	1,403,726	6,545	165,360
$500,000 under $1,000,000	1,236	527,174	1,423	660,124	1,421	403,690	1,027	69,009
$1,000,000 or more	458	712,397	511	737,673	511	488,897	405	86,908

Footnotes at end of table

Table 3.2—Returns With Net Gain From Sales of Capital Assets: Gains and Losses by Type, by Size of Adjusted Gross Income, and by Selected Types of Tax Computation — Continued

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

Size of adjusted gross income	Returns with alternative tax computation[3]									
	Number of returns	Net gain from sales of capital assets	Short-term capital gains and losses reported on Schedule D						Long-term capital gains and losses reported on Schedule D	
			Capital loss carryover		Net capital gain after carryover		Net capital loss after carryover		Capital loss carryover	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Total	**211,021**	**2,912,721**	**4,242**	**39,898**	**38,830**	**246,435**	**34,067**	**242,250**	**10,109**	**92,481**
Under $5,000	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—
$10,000 under $15,000	—	—	—	—	—	—	—	—	—	—
$15,000 under $20,000	—	—	—	—	—	—	—	—	—	—
$20,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 under $30,000	—	—	—	—	—	—	—	—	—	—
$30,000 under $50,000	3,581	15,614	—	—	*1,107	*3,125	*19	*27	—	—
$50,000 under $100,000	105,731	592,738	1,426	10,514	18,172	55,029	13,672	41,251	4,501	18,753
$100,000 under $200,000	74,408	956,590	1,851	15,971	13,831	86,311	13,826	86,400	3,688	34,379
$200,000 under $500,000	23,274	706,636	817	9,402	4,724	54,091	5,440	66,446	1,586	24,680
$500,000 under $1,000,000	3,085	295,490	102	1,287	756	24,427	829	17,523	259	6,851
$1,000,000 or more	942	345,652	46	2,725	240	23,451	281	30,601	75	7,818

Size of adjusted gross income	Returns with alternative tax computation[3] — Continued								
	Long-term capital gains and losses reported on Schedule D—Continued		Taxable portion of capital gain distributions reported on Form 1040		Net long-term capital gains in adjusted gross income				
	Net capital gain after carryover				Total		Amount subject to tax at —		
							50 percent rate	Regular rates	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
Total	**211,021**	**5,649,515**	**852**	**78**	**211,021**	**2,666,208**	**1,585,743**	**22,619**	**1,080,465**
Under $5,000	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	—	—	—	—	—	—	—	—	—
$10,000 under $15,000	—	—	—	—	—	—	—	—	—
$15,000 under $20,000	—	—	—	—	—	—	—	—	—
$20,000 under $25,000	—	—	—	—	—	—	—	—	—
$25,000 under $30,000	—	—	—	—	—	—	—	—	—
$30,000 under $50,000	3,581	25,014	—	—	3,581	12,489	12,489	—	—
$50,000 under $100,000	105,731	1,122,876	*574	*32	105,731	537,677	528,350	1,759	9,327
$100,000 under $200,000	74,408	1,853,499	261	46	74,408	870,234	677,668	11,204	192,566
$200,000 under $500,000	23,274	1,397,341	**17	**(4)	23,274	652,545	300,464	7,553	352,081
$500,000 under $1,000,000	3,085	568,674	**	**	3,085	271,063	50,195	1,539	220,868
$1,000,000 or more	942	682,112	—	—	942	322,200	16,577	564	305,623

Size of adjusted gross income	Returns with alternative tax computation[3] — Continued							
	Taxable income	Income subject to tax	Income tax before credits		Capital gains tax preference		Additional tax for tax preferences	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Total	**23,969,382**	**23,969,382**	**211,021**	**11,087,035**	**71,844**	**2,300,734**	**39,445**	**173,092**
Under $5,000	—	—	—	—	—	—	—	—
$5,000 under $10,000	—	—	—	—	—	—	—	—
$10,000 under $15,000	—	—	—	—	—	—	—	—
$15,000 under $20,000	—	—	—	—	—	—	—	—
$20,000 under $25,000	—	—	—	—	—	—	—	—
$25,000 under $30,000	—	—	—	—	—	—	—	—
$30,000 under $50,000	146,714	146,714	3,581	50,736	*19	*79	*19	*6
$50,000 under $100,000	6,924,274	6,924,274	105,731	2,552,777	22,369	311,300	15,746	20,325
$100,000 under $200,000	8,419,190	8,419,190	74,408	3,737,059	31,849	752,624	16,899	51,785
$200,000 under $500,000	5,377,692	5,377,692	23,274	2,838,459	14,409	636,326	5,514	45,631
$500,000 under $1,000,000	1,636,232	1,636,232	3,085	974,689	2,429	274,477	940	24,670
$1,000,000 or more	1,465,280	1,465,280	942	933,315	769	325,929	327	30,675

*Estimate should be used with caution because of the small number of sample returns on which it is based.
**Data combined to avoid disclosure of information for specific taxpayers.
[1]Includes returns with no tax computation; these returns were excluded from all subsequent columns.
[2]Includes returns with income averaging and returns with maximum tax on personal service income not also having an alternative tax.
[3]Includes those returns with maximum tax on personal service income having an alternative tax computation.
[4]Less than $500.
NOTE: Detail may not add to total because of rounding.

Table 3.3—Returns With Residential Energy Expenditures: Expenditures by Type and Computation of the Energy Credit, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Total number of principal residences	Returns with energy conservation expenditures												Returns with renewable energy source expenditures	
			Total expenditures		Expenditures for insulation		Expenditures for storm windows or doors		Expenditures for caulking		Other energy conservation expenditures		Energy conservation credit (before limitation)		Total expenditures	
			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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	**5,960,618**	**5,961,480**	**5,919,841**	**4,100,680**	**3,926,755**	**1,759,849**	**3,357,583**	**1,797,326**	**1,565,525**	**89,435**	**824,969**	**454,071**	**5,919,841**	**559,402**	**69,341**	**125,039**
Under $2,000	11,508	11,508	11,466	7,297	6,589	3,114	8,395	3,913	*114	*16	553	253	11,466	1,009	*147	*272
$2,000 under $4,000	16,769	16,769	16,769	13,149	11,139	4,284	3,641	1,537	*4,512	*187	*3,314	*7,142	16,769	1,753	—	—
$4,000 under $6,000	79,638	79,638	79,638	52,630	49,002	24,367	36,092	22,894	25,977	788	*10,546	*4,581	79,638	6,843	—	—
$6,000 under $8,000	160,684	160,684	160,172	101,854	108,722	44,093	85,963	48,359	43,011	2,904	19,642	6,497	160,172	14,215	*3,332	*919
$8,000 under $10,000	229,991	229,991	229,574	147,696	151,754	68,888	110,188	63,789	48,132	1,545	34,282	13,474	229,574	19,665	*877	*638
$10,000 under $12,000	205,824	205,824	205,489	132,917	134,760	48,331	121,866	69,099	33,621	1,078	15,453	14,409	205,489	18,148	*1,245	*3,267
$12,000 under $14,000	260,232	260,232	257,960	169,754	159,472	70,932	137,556	76,299	39,485	3,569	31,470	18,954	257,960	24,381	*2,339	*6,277
$14,000 under $16,000	363,546	363,546	362,151	233,494	250,436	107,096	212,909	99,738	95,504	3,514	47,356	23,145	362,151	32,018	*1,750	*2,591
$16,000 under $18,000	437,329	437,329	434,731	260,121	303,182	127,486	255,196	110,581	113,972	3,394	46,838	18,659	434,731	36,930	5,012	8,841
$18,000 under $20,000	504,384	504,384	504,170	315,781	323,650	123,850	281,681	146,713	116,420	10,319	60,180	34,899	504,170	43,730	*931	*339
$20,000 under $25,000	1,288,343	1,289,188	1,280,605	872,765	878,443	379,896	725,058	373,269	378,486	18,142	174,071	101,459	1,280,605	120,391	15,083	24,067
$25,000 under $30,000	888,006	888,006	882,781	581,142	586,280	245,155	537,192	258,409	285,268	16,671	122,101	60,907	882,781	80,574	9,641	8,494
$30,000 under $50,000	1,220,704	1,220,704	1,204,438	912,558	788,138	388,903	693,052	393,002	333,180	21,082	209,619	109,571	1,204,438	122,726	22,835	46,632
$50,000 under $100,000	246,433	246,433	243,756	236,149	147,775	97,411	127,406	101,379	43,641	4,897	42,174	32,463	243,756	29,991	4,606	16,425
$100,000 under $200,000	39,724	39,729	38,834	51,301	23,299	20,945	18,021	22,970	3,649	1,086	6,204	6,300	38,834	5,767	1,275	4,854
$200,000 under $500,000	6,721	6,732	6,565	10,586	3,734	4,497	3,069	4,817	476	194	1,008	1,078	6,565	1,121	218	1,139
$500,000 under $1,000,000	622	623	591	1,139	311	444	242	463	57	33	122	199	591	109	39	195
$1,000,000 or more	160	160	151	349	69	157	56	95	20	16	36	81	151	28	11	88
Taxable returns, total	**5,791,831**	**5,792,693**	**5,752,593**	**3,959,753**	**3,818,291**	**1,692,765**	**3,273,423**	**1,743,517**	**1,530,272**	**86,520**	**799,551**	**436,952**	**5,752,593**	**540,639**	**64,263**	**119,422**
Under $2,000	323	323	322	329	106	99	*77	*61	**	**	*148	*167	322	47	**	**
$2,000 under $4,000	*5,886	*5,886	*5,886	*1,218	*5,134	*1,036	*752	*182	—	—	—	—	*5,886	*182	—	—
$4,000 under $6,000	49,300	49,300	49,300	24,976	31,363	12,659	21,893	7,786	**18,307	**494	*8,832	*4,040	49,300	3,732	—	—
$6,000 under $8,000	121,219	121,219	121,210	70,009	83,483	29,850	62,484	36,406	31,564	1,116	13,601	2,638	121,210	9,615	**10	**19
$8,000 under $10,000	201,912	201,912	201,912	128,023	131,747	54,406	96,909	60,248	40,052	1,394	27,286	11,976	201,912	16,749	*391	*55
$10,000 under $12,000	194,484	194,484	194,445	121,229	128,059	44,781	117,584	62,708	32,012	926	13,646	12,815	194,445	16,613	*798	*1,268
$12,000 under $14,000	251,106	251,106	248,834	164,150	151,727	67,462	134,903	74,300	39,418	3,564	31,327	18,823	248,834	23,650	*2,272	*5,908
$14,000 under $16,000	355,744	355,744	354,349	227,978	245,798	104,829	208,818	97,845	95,475	3,480	44,192	21,823	354,349	31,251	*1,750	*2,591
$16,000 under $18,000	432,968	432,968	430,388	255,216	299,747	124,233	251,578	109,104	113,441	3,389	46,527	18,490	430,388	36,215	*4,667	*7,886
$18,000 under $20,000	499,340	499,340	499,309	311,406	320,709	121,251	279,264	145,311	116,361	10,312	59,959	34,531	499,309	43,196	*748	*83
$20,000 under $25,000	1,282,910	1,283,755	1,275,173	869,617	874,061	377,680	723,979	372,648	378,103	18,130	173,402	101,158	1,275,173	119,925	15,082	24,059
$25,000 under $30,000	884,914	884,914	879,691	575,863	584,416	243,082	534,814	255,460	284,982	16,415	122,101	60,907	879,691	80,020	9,639	8,489
$30,000 under $50,000	1,218,721	1,218,721	1,202,460	910,803	787,068	388,253	691,778	391,942	332,714	21,073	209,146	109,534	1,202,460	122,508	22,830	46,572
$50,000 under $100,000	245,836	245,836	243,232	235,696	147,501	97,170	127,239	101,236	43,641	4,897	42,014	32,392	243,232	29,926	4,533	16,215
$100,000 or more	47,168	47,185	46,082	63,238	27,372	25,972	21,351	28,279	4,202	1,329	7,370	7,658	46,082	7,008	1,543	6,276
Total nontaxable returns	**168,787**	**168,787**	**167,248**	**140,927**	**108,464**	**67,084**	**84,160**	**53,809**	**35,253**	**2,915**	**25,418**	**17,119**	**167,248**	**18,762**	**5,078**	**5,617**
All returns, summary:																
Under $5,000	56,955	56,955	56,913	43,268	36,815	20,068	27,325	15,209	15,496	593	3,915	7,398	56,913	5,480	*147	*272
$5,000 under $10,000	441,635	441,635	440,706	279,357	290,391	124,678	216,954	125,283	106,250	4,847	64,422	24,549	440,706	38,006	*4,209	*1,557
$10,000 under $15,000	647,208	647,208	643,233	414,912	414,938	169,433	370,114	194,252	116,309	6,225	72,284	45,002	643,233	58,099	4,952	12,039
$15,000 under $20,000	1,124,107	1,124,107	1,121,268	697,154	756,562	308,263	639,094	308,178	282,693	15,650	129,013	65,064	1,121,268	97,109	6,325	9,275
$20,000 or more	3,690,713	3,691,575	3,657,721	2,665,989	2,428,049	1,137,408	2,104,096	1,154,403	1,044,777	62,120	555,335	312,058	3,657,721	360,708	53,708	101,895

Footnotes at end of table.

Table 3.3—Returns With Residential Energy Expenditures: Expenditures by Type and Computation of the Energy Credit, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Returns with renewable energy source expenditures—Continued								Total residential energy credit (before limitation)		Income tax before residential energy credit		Credit carried over to 1979[2]		Credit used for 1978	
	Expenditures for solar energy		Expenditures for geothermal energy		Expenditures for wind energy		Renewable energy source credit (before limitation)									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	**57,901**	**120,336**	**1,873**	**3,135**	**10,231**	**1,568**	**69,341**	**32,107**	**5,960,618**	**591,509**	**5,843,361**	**24,639,302**	**166,693**	**14,964**	**5,843,361**	**576,545**
Under $2,000	*147	*272	—	—	—	—	*147	*73	11,508	1,082	*5	*17	11,503	1,082	*5	*1
$2,000 under $4,000	—	—	—	—	—	—	—	—	16,769	1,753	*6,995	*430	10,902	1,507	*6,995	*247
$4,000 under $6,000	—	—	—	—	—	—	—	—	79,638	6,843	64,018	13,409	29,389	1,968	64,018	4,875
$6,000 under $8,000	*2,875	*799	—	—	*457	*120	*3,332	*272	160,684	14,487	141,609	46,929	39,137	2,687	141,609	11,799
$8,000 under $10,000	*486	*583	—	—	*391	*55	*877	*187	229,991	19,852	211,313	117,641	25,000	2,023	211,313	17,829
$10,000 under $12,000	*1,245	*2,512	*151	*755	—	—	*1,245	*858	205,824	19,007	197,294	157,569	11,798	1,462	197,294	17,545
$12,000 under $14,000	*2,339	*6,277	—	—	—	—	*2,339	*1,723	260,232	26,104	252,077	269,705	9,178	736	252,077	25,368
$14,000 under $16,000	*1,750	*2,591	—	—	—	—	*1,750	*744	363,546	32,762	355,942	516,792	7,802	755	355,942	32,007
$16,000 under $18,000	*2,925	*8,231	—	—	*2,087	*609	5,012	2,390	437,329	39,320	433,662	742,205	4,384	933	433,662	38,387
$18,000 under $20,000	*931	*339	—	—	—	—	*931	*100	504,384	43,830	501,388	1,056,209	5,338	387	501,388	43,442
$20,000 under $25,000	12,707	23,880	*367	*22	*2,376	*166	15,083	6,404	1,288,343	126,796	1,282,863	3,606,158	5,645	472	1,282,863	126,324
$25,000 under $30,000	8,057	8,415	—	—	*1,584	*79	9,641	2,276	888,006	82,851	885,141	3,515,931	3,189	490	885,141	82,361
$30,000 under $50,000	18,795	44,459	*977	*1,768	3,209	405	22,835	11,938	1,220,704	134,663	1,218,264	7,807,854	2,482	261	1,218,264	134,402
$50,000 under $100,000	4,139	15,939	*355	*417	*112	*69	4,606	3,820	246,433	33,811	245,688	4,005,439	773	151	245,688	33,660
$100,000 under $200,000	1,256	4,699	*19	*155	—	—	1,275	1,049	39,724	6,816	39,635	1,720,847	136	42	39,635	6,774
$200,000 under $500,000	201	1,073	**4	**18	*15	*65	218	221	6,721	1,342	6,690	736,285	31	6	6,690	1,336
$500,000 under $1,000,000	37	179	**	**	—	—	39	36	622	145	618	176,211	**6	**1	618	144
$1,000,000 or more	11	88	—	—	—	—	11	17	160	45	159	149,670	**	**	159	44
Taxable returns, total	**53,280**	**115,594**	**1,722**	**2,380**	**9,774**	**1,448**	**64,263**	**30,627**	**5,791,831**	**571,266**	**5,789,939**	**24,633,573**	**2,441**	**350**	**5,789,939**	**570,916**
Under $2,000	**	**	—	—	—	—	**	**	323	48	*5	*17	318	48	*5	*1
$2,000 under $4,000	—	—	—	—	—	—	—	—	*5,886	*182	*5,867	*365	*19	*(1)	*5,867	*182
$4,000 under $6,000	—	—	—	—	—	—	—	—	49,300	3,732	49,213	12,161	*87	*26	49,213	3,706
$6,000 under $8,000	**10	**19	—	—	—	—	**10	**5	121,219	9,619	121,201	44,723	*18	*5	121,201	9,614
$8,000 under $10,000	—	—	—	—	*391	*55	*391	*16	201,912	16,765	201,907	116,576	*5	*2	201,907	16,764
$10,000 under $12,000	*798	*1,268	—	—	—	—	*798	*381	194,484	16,994	194,457	156,947	*458	*71	194,457	16,923
$12,000 under $14,000	*2,272	*5,908	—	—	—	—	*2,272	*1,636	251,106	25,286	251,054	269,618	*52	*4	251,054	25,282
$14,000 under $16,000	*1,750	*2,591	—	—	—	—	*1,750	*744	355,744	31,995	355,744	516,780	—	—	355,744	31,995
$16,000 under $18,000	*2,580	*7,277	—	—	*2,087	*609	*4,667	*2,130	432,968	38,345	432,966	742,157	*32	*6	432,966	38,339
$18,000 under $20,000	*748	*83	—	—	—	—	*748	*25	499,340	43,220	499,046	1,055,939	*294	*49	499,046	43,172
$20,000 under $25,000	12,706	23,871	*367	*22	*2,376	*166	15,082	6,402	1,282,910	126,328	1,282,671	3,606,137	*239	*24	1,282,671	126,303
$25,000 under $30,000	8,055	8,410	—	—	*1,584	*79	9,639	2,275	884,914	82,295	884,817	3,515,854	*97	*12	884,817	82,283
$30,000 under $50,000	18,790	44,399	*977	*1,768	3,209	405	22,830	11,927	1,218,721	134,435	1,218,243	7,807,853	499	34	1,218,243	134,401
$50,000 under $100,000	4,066	15,729	*355	*417	*112	*69	4,533	3,764	245,836	33,690	245,667	4,005,438	188	30	245,667	33,659
$100,000 or more	1,505	6,039	*23	*173	*15	*65	1,543	1,323	47,168	8,330	47,081	2,783,007	135	38	47,081	8,292
Total nontaxable returns	**4,621**	**4,742**	***151**	***755**	***457**	***120**	**5,078**	**1,480**	**168,787**	**20,243**	**53,422**	**5,728**	**164,252**	**14,614**	**53,422**	**5,629**
All returns, summary:																
Under $5,000	*147	*272	—	—	—	—	*147	*73	56,955	5,553	27,621	3,444	37,821	3,822	27,621	1,730
$5,000 under $10,000	*3,361	*1,382	—	—	*848	*175	*4,209	*459	441,635	38,465	396,319	174,982	78,110	5,445	396,319	33,020
$10,000 under $15,000	4,952	11,284	*151	*755	—	—	4,952	3,296	647,208	61,396	624,390	669,830	27,129	2,728	624,390	58,668
$15,000 under $20,000	4,238	8,666	—	—	*2,087	*609	6,325	2,518	1,124,107	99,627	1,115,973	2,072,650	11,371	1,545	1,115,973	98,082
$20,000 or more	45,203	98,732	1,722	2,380	7,296	784	53,708	25,761	3,690,713	386,469	3,679,058	21,718,396	12,262	1,424	3,679,058	385,045

*Estimate should be used with caution because of the small number of sample returns on which it is based.
**Data combined to avoid disclosure of information for specific taxpayers.
[1]Less than $500.
[2]Includes amounts used to offset "additional tax for tax preferences" for 1978.
NOTE: Detail may not add to total because of rounding.

Table 3.4—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax

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

Size of adjusted gross income	All returns			Returns with no total income tax		Returns with total income tax			Size of total income tax					
									$1 under $50			$50 under $100		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	**89,771,551**	**1,302,447,386**	**188,232,537**	**21,083,246**	**61,244,701**	**68,688,305**	**1,241,202,685**	**188,232,537**	**2,021,179**	**9,734,271**	**50,098**	**1,604,146**	**8,279,599**	**122,727**
Under $2,000	9,010,975	2,024,956	79,154	8,856,194	2,473,901	154,781	—448,945	79,154	66,149	71,738	1,451	50,125	56,341	4,044
$2,000 under $4,000	9,234,196	27,612,955	160,469	6,820,285	19,099,280	2,413,911	8,513,675	160,469	1,123,696	3,753,104	27,567	871,782	3,221,072	66,961
$4,000 under $6,000	8,394,928	42,260,855	1,419,604	2,793,230	13,919,254	5,601,698	28,341,601	1,419,604	341,434	1,687,017	8,586	282,797	1,469,940	20,966
$6,000 under $8,000	8,251,372	57,476,641	3,173,964	1,493,737	10,132,106	6,757,635	47,344,535	3,173,964	331,205	2,301,373	8,552	237,791	1,709,954	18,147
$8,000 under $10,000	6,930,002	62,016,835	4,670,397	420,362	3,743,174	6,509,640	58,273,661	4,670,397	98,505	862,138	2,789	86,512	763,307	6,761
$10,000 under $12,000	6,100,684	67,006,011	5,913,785	266,472	2,901,867	5,834,212	64,104,144	5,913,785	22,008	238,455	484	40,106	441,168	3,245
$12,000 under $14,000	5,581,530	72,392,576	7,234,791	110,848	1,432,756	5,470,682	70,959,820	7,234,791	11,299	144,189	239	13,838	177,540	999
$14,000 under $16,000	5,010,364	75,116,128	8,215,082	76,964	1,143,350	4,933,400	73,972,778	8,215,082	5,392	78,489	102	5,949	87,259	421
$16,000 under $18,000	4,680,008	79,571,220	9,228,227	56,282	947,301	4,623,726	78,623,919	9,228,227	3,535	60,991	68	4,289	72,050	333
$18,000 under $20,000	4,277,947	81,239,257	9,957,190	40,508	763,210	4,237,439	80,476,047	9,957,190	1,704	32,195	32	2,977	56,215	224
$20,000 under $25,000	8,552,615	190,941,609	25,310,801	61,600	1,368,945	8,491,015	189,572,664	25,310,801	9,172	212,143	134	3,854	85,146	298
$25,000 under $30,000	5,386,257	146,822,233	21,977,167	34,101	927,589	5,352,156	145,894,644	21,977,167	2,056	58,320	35	2,963	80,239	252
$30,000 under $50,000	6,535,452	238,969,911	42,741,012	40,227	1,505,517	6,495,225	237,464,394	42,741,012	3,768	143,991	52	702	26,139	46
$50,000 under $100,000	1,471,406	96,283,476	24,380,402	11,237	715,429	1,460,169	95,568,047	24,380,402	1,097	70,234	6	*401	*24,896	*27
$100,000 under $200,000	285,309	37,512,860	12,856,751	1,101	141,527	284,208	37,371,333	12,856,751	153	17,998	1	**60	**8,333	**4
$200,000 under $500,000	59,884	16,711,100	6,896,404	88	22,259	59,796	16,688,841	6,896,404	**6	**1,897	**	—	—	—
$500,000 under $1,000,000	6,581	4,382,486	2,002,141	**10	**7,234	**8,612	**8,481,531	**4,017,338	**	**	**	—	—	—
$1,000,000 or more	2,041	4,106,279	2,015,197	**	**	**	**	**	—	—	—	**	**	**
All returns, summary:														
Under $5,000	22,236,197	47,581,705	705,010	17,099,676	27,935,434	5,136,521	19,646,271	705,010	1,364,450	4,596,360	33,291	1,061,172	3,930,933	82,020
$5,000 under $10,000	19,585,276	143,810,537	8,798,577	3,284,132	21,432,282	16,301,144	122,378,255	8,798,577	596,539	4,079,009	15,654	467,835	3,289,682	34,858
$10,000 under $15,000	14,241,599	176,530,628	17,129,707	421,816	4,977,394	13,819,783	171,553,234	17,129,707	37,191	437,930	795	57,846	673,865	4,511
$15,000 under $20,000	11,408,934	198,794,563	23,419,368	129,258	2,211,090	11,279,676	196,583,473	23,419,368	6,747	116,389	130	9,313	160,366	710
$20,000 or more	22,299,545	735,729,954	138,179,875	148,364	4,688,500	22,151,181	731,041,454	138,179,875	16,252	504,583	228	7,980	224,753	627

Size of adjusted gross income	Size of total income tax—Continued													
	$100 under $200			$200 under $300			$300 under $400			$400 under $500			$500 under $600	
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All returns, total	**2,788,781**	**16,686,498**	**412,061**	**2,657,551**	**17,584,067**	**653,770**	**2,723,213**	**19,406,415**	**944,956**	**2,605,220**	**20,098,973**	**1,165,026**	**2,454,872**	**20,203,074**	**1,351,148**
Under $2,000	23,563	36,183	2,988	184	—11,806	44	524	—4,766	197	1,939	—14,219	825	434	—2,594	244
$2,000 under $4,000	347,804	1,295,785	41,616	31,993	111,420	7,363	25,248	82,104	8,351	*12,031	*45,517	*5,274	—	—	—
$4,000 under $6,000	1,321,750	5,922,082	201,539	1,502,829	7,338,959	367,501	1,408,777	7,608,856	488,491	680,022	3,961,559	289,237	38,364	210,291	20,619
$6,000 under $8,000	545,775	3,720,302	81,563	503,711	3,596,933	123,793	511,213	3,524,534	176,041	1,076,134	7,119,261	492,987	1,484,719	10,009,039	816,934
$8,000 under $10,000	349,718	3,000,518	53,818	392,689	3,524,376	99,168	450,031	4,047,360	156,906	431,392	3,824,619	194,171	458,934	4,150,303	252,117
$10,000 under $12,000	103,746	1,123,684	16,190	127,245	1,389,302	31,879	189,472	2,061,185	66,407	252,155	2,732,562	113,912	305,046	3,321,670	168,730
$12,000 under $14,000	45,261	575,161	6,910	48,224	618,725	11,562	77,269	994,261	27,423	73,737	944,338	33,208	93,803	1,206,068	52,233
$14,000 under $16,000	17,547	259,733	2,605	12,813	190,388	3,221	26,385	385,573	9,185	31,436	477,871	14,423	32,470	484,912	17,841
$16,000 under $18,000	10,180	169,902	1,381	18,369	314,424	4,473	9,082	153,435	3,105	22,254	375,873	10,047	20,642	346,068	11,363
$18,000 under $20,000	7,266	137,423	1,142	6,986	131,238	1,641	12,957	239,067	4,438	3,987	75,572	1,744	7,497	142,413	4,002
$20,000 under $25,000	10,913	236,897	1,543	6,112	132,583	1,546	8,963	186,910	3,248	12,208	267,731	5,594	6,369	136,151	3,392
$25,000 under $30,000	1,629	44,373	196	2,381	64,943	599	1,173	31,224	394	3,828	107,337	1,726	5,706	155,063	3,180
$30,000 under $50,000	2,817	103,785	448	3,096	119,707	759	1,687	62,993	615	3,155	119,027	1,473	617	23,103	340
$50,000 under $100,000	705	45,892	104	*845	*54,194	*202	429	33,304	152	869	50,333	371	208	12,032	117
$100,000 under $200,000	**107	**14,777	**18	*74	*8,683	*17	*3	*376	*1	**73	**11,592	**33	*53	*6,257	*31
$200,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—	*10	*2,298	*6
$500,000 under $1,000,000	**	**	**	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	**	**	**	—	—	—
All returns, summary:															
Under $5,000	1,485,835	6,126,362	215,952	1,134,859	5,292,170	268,660	44,586	166,769	15,477	22,524	67,633	9,951	8,371	34,049	4,424
$5,000 under $10,000	1,102,775	7,848,508	165,574	1,296,547	9,267,712	329,209	2,351,207	15,091,319	814,510	2,178,994	14,869,104	972,543	1,974,080	14,332,990	1,085,490
$10,000 under $15,000	159,218	1,846,351	24,638	183,675	2,126,492	45,498	285,767	3,328,509	100,502	339,062	3,867,527	153,101	413,023	4,732,689	228,946
$15,000 under $20,000	24,782	419,553	3,589	29,962	517,584	7,279	29,398	505,013	10,056	44,507	738,688	20,233	46,435	768,442	25,223
$20,000 or more	16,171	445,725	2,308	12,508	380,109	3,124	12,255	314,806	4,411	20,133	556,021	9,198	12,963	334,903	7,066

Footnotes at end of table.

Table 3.4—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax—Continued

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

Size of adjusted gross income	Size of total income tax—Continued											
	$600 under $700			$700 under $800			$800 under $900			$900 under $1,000		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
All returns, total	**2,258,419**	**20,879,283**	**1,464,849**	**2,196,962**	**21,322,758**	**1,647,142**	**1,987,925**	**20,706,139**	**1,686,459**	**2,113,043**	**23,292,434**	**2,005,338**
Under $2,000	634	—21,215	422	403	—9,443	306	817	—25,104	679	431	—16,642	401
$2,000 under $4,000	—	—	—	*43	*136	*32	—	—	—	*387	*1,487	*353
$4,000 under $6,000	*2,870	*14,907	*1,820	*14,129	*80,256	*10,675	*5,939	*33,292	*5,033	—	—	—
$6,000 under $8,000	1,048,501	7,561,180	676,430	905,063	6,925,259	675,029	86,160	670,036	70,365	*15,202	*115,544	*14,185
$8,000 under $10,000	501,700	4,485,951	327,279	431,454	3,870,426	321,746	965,132	8,175,157	819,241	1,010,365	8,962,414	956,007
$10,000 under $12,000	401,815	4,360,906	261,017	501,898	5,490,453	380,115	450,140	4,938,145	382,341	450,375	5,034,853	427,442
$12,000 under $14,000	168,029	2,146,313	109,928	213,844	2,733,895	160,999	292,523	3,733,789	250,024	406,965	5,244,669	388,595
$14,000 under $16,000	68,166	1,009,971	44,635	70,251	1,042,957	53,036	104,167	1,536,241	88,234	113,118	1,683,579	107,458
$16,000 under $18,000	36,551	620,641	23,467	32,366	543,178	24,653	44,880	763,848	38,002	60,522	1,029,366	57,973
$18,000 under $20,000	16,570	313,863	10,850	15,467	291,341	11,517	19,651	379,639	16,793	30,681	577,227	29,133
$20,000 under $25,000	8,339	186,049	5,506	6,278	135,198	4,658	12,892	284,224	11,001	17,505	388,892	16,688
$25,000 under $30,000	1,071	28,322	717	1,360	35,668	1,024	1,802	49,912	1,513	2,434	68,264	2,277
$30,000 under $50,000	3,500	126,686	2,330	3,443	116,288	2,612	3,255	128,415	2,757	4,457	159,537	4,249
$50,000 under $100,000	608	36,630	406	879	52,425	674	496	28,960	419	*517	*32,857	*496
$100,000 under $200,000	*65	*9,080	*42	**84	**14,722	**66	*71	*9,584	*59	*84	*10,388	*81
$200,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	**	**	**	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
All returns, summary:												
Under $5,000	634	—21,215	422	446	—9,307	339	817	—25,104	679	818	—15,155	754
$5,000 under $10,000	1,553,071	12,062,038	1,005,529	1,350,646	10,875,940	1,007,450	1,057,231	8,878,485	894,639	1,025,567	9,077,958	970,192
$10,000 under $15,000	616,803	7,189,595	401,728	755,896	8,802,083	571,501	814,501	9,709,725	693,305	925,618	11,267,655	881,055
$15,000 under $20,000	74,328	1,262,098	48,168	77,930	1,299,741	58,819	96,860	1,641,938	82,089	136,043	2,302,039	129,547
$20,000 or more	13,583	386,768	9,001	12,044	354,301	9,034	18,516	501,096	15,749	24,997	659,937	23,791

Size of adjusted gross income	Size of total income tax—Continued											
	$1,000 under $1,250			$1,250 under $1,500			$1,500 under $1,750			$1,750 under $2,000		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)
All returns, total	**4,546,119**	**56,367,255**	**5,107,234**	**3,800,412**	**52,261,703**	**5,210,007**	**3,577,409**	**54,334,359**	**5,810,644**	**3,283,377**	**54,390,505**	**6,152,295**
Under $2,000	846	—45,424	964	241	—16,622	332	347	—19,700	581	131	—7,408	250
$2,000 under $4,000	*336	*1,281	*399	*341	*922	*441	—	—	—	—	—	—
$4,000 under $6,000	*518	*2,811	*556	*1,453	*6,910	*2,027	—	—	—	—	—	—
$6,000 under $8,000	*3,747	*28,874	*3,901	*3,318	*24,947	*4,306	*9	*66	*16	*4,237	*31,833	*7,620
$8,000 under $10,000	1,290,998	12,214,781	1,417,313	36,269	335,563	49,430	*3,335	*31,782	*5,216	—	—	—
$10,000 under $12,000	904,318	9,796,919	1,029,157	1,359,987	14,753,491	1,861,932	702,336	8,147,037	1,116,414	*15,722	*182,248	*28,730
$12,000 under $14,000	1,237,928	16,054,225	1,392,145	756,837	10,036,151	1,029,016	627,465	7,924,990	1,034,929	934,266	12,047,555	1,742,016
$14,000 under $16,000	664,257	9,859,863	759,369	943,585	14,065,625	1,296,622	991,537	14,964,280	1,602,515	426,659	6,525,485	790,183
$16,000 under $18,000	246,124	4,169,162	278,911	401,855	6,747,239	557,774	707,737	11,955,868	1,159,468	965,583	16,375,704	1,815,456
$18,000 under $20,000	100,897	1,912,344	115,357	146,652	2,771,676	201,705	307,371	5,781,768	503,461	544,209	10,280,110	1,026,279
$20,000 under $25,000	76,972	1,692,885	87,510	128,029	2,769,241	176,431	199,429	4,327,110	326,400	338,439	7,265,055	640,112
$25,000 under $30,000	7,564	202,372	8,583	9,917	267,051	13,757	24,925	679,787	40,635	34,006	911,641	64,039
$30,000 under $50,000	9,787	352,496	11,024	9,957	361,900	13,552	11,213	426,067	18,247	17,294	589,850	32,298
$50,000 under $100,000	1,641	99,107	1,830	1,745	109,439	2,369	1,641	105,754	2,658	2,746	176,666	5,156
$100,000 under $200,000	*160	*19,335	*186	226	28,169	314	*46	*5,431	*76	*70	*8,051	*128
$200,000 under $500,000	*26	*6,224	*30	—	—	—	*18	*4,118	*29	*15	*3,713	*28
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
All returns, summary:												
Under $5,000	1,182	—44,143	1,363	2,035	—8,790	2,800	347	—19,700	581	131	—7,408	250
$5,000 under $10,000	1,295,263	12,246,465	1,421,771	39,587	360,510	53,736	*3,344	*31,848	*5,232	*4,237	*31,833	*7,620
$10,000 under $15,000	2,543,253	31,644,160	2,878,895	2,669,511	32,816,389	3,646,854	1,762,367	22,381,466	2,843,844	1,067,009	13,922,896	1,991,056
$15,000 under $20,000	610,271	10,148,354	696,045	939,405	15,557,794	1,300,195	1,574,079	26,392,479	2,572,942	1,819,430	31,488,207	3,411,608
$20,000 or more	96,150	2,372,418	109,161	149,874	3,535,801	206,422	237,272	5,548,267	388,044	392,570	8,954,976	741,761

Footnotes at end of table.

Table 3.4—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax—Continued

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

Size of adjusted gross income	Size of total income tax—Continued											
	$2,000 under $2,500			$2,500 under $3,000			$3,000 under $4,000			$4,000 under $5,000		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
All returns, total	**5,415,004**	**99,826,782**	**12,159,860**	**4,793,099**	**99,299,582**	**13,168,570**	**6,297,484**	**149,960,694**	**21,806,112**	**3,775,641**	**105,224,794**	**16,830,956**
Under $2,000	516	—24,073	1,161	**1,715	**—37,691	**4,859	3,446	—60,011	11,419	166	—17,960	764
$2,000 under $4,000	*37	*121	*76	**	**	**	*92	*327	*282	*36	*122	*178
$4,000 under $6,000	*710	*4,178	*1,478	—	—	—	*20	*99	*70	—	—	—
$6,000 under $8,000	*41	*300	*96	*30	*222	*76	*675	*4,171	*2,222	*11	*69	*44
$8,000 under $10,000	*2,110	*20,501	*4,747	*4	*35	*12	*135	*1,124	*500	*31	*257	*138
$10,000 under $12,000	*6,781	*80,608	*13,879	—	—	—	*21	*236	*71	*234	*2,460	*996
$12,000 under $14,000	460,452	6,257,273	969,383	*8,535	*115,410	*22,320	*74	*955	*229	*121	*1,504	*519
$14,000 under $16,000	953,555	14,076,568	2,184,827	444,277	6,908,679	1,167,062	21,564	331,317	70,286	—	—	—
$16,000 under $18,000	1,018,659	17,553,496	2,219,961	614,655	10,283,359	1,723,479	401,804	7,007,286	1,277,420	*4,309	*76,391	*17,613
$18,000 under $20,000	1,449,943	27,431,580	3,281,440	907,105	17,439,963	2,435,397	638,696	12,158,671	2,237,308	16,758	322,505	73,952
$20,000 under $25,000	1,338,514	29,080,388	3,062,686	2,364,026	51,988,095	6,551,323	3,082,210	70,573,395	10,504,544	701,544	15,840,781	3,049,764
$25,000 under $30,000	139,610	3,733,859	320,403	389,963	10,347,076	1,089,752	1,810,259	48,592,374	6,484,238	2,107,757	57,821,335	9,362,662
$30,000 under $50,000	40,729	1,370,816	92,101	58,971	2,002,479	163,699	330,425	10,822,381	1,189,382	936,206	30,626,369	4,286,368
$50,000 under $100,000	3,107	205,066	7,099	3,574	223,251	9,934	7,758	487,515	27,089	8,044	498,066	36,081
$100,000 under $200,000	233	33,435	507	238	26,538	639	288	35,207	999	391	45,313	1,730
$200,000 under $500,000	**7	**2,667	**17	**6	**2,167	**17	*14	*3,252	*44	*33	*7,583	*148
$500,000 under $1,000,000	**	**	**	**	**	**	3	2,397	10	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
All returns, summary:												
Under $5,000	556	—23,939	1,243	1,715	—37,691	4,859	3,557	—59,591	11,767	202	—17,838	941
$5,000 under $10,000	*2,858	*24,965	*6,314	*34	*258	*88	*811	*5,300	*2,725	*42	*326	*183
$10,000 under $15,000	1,162,627	16,434,019	2,578,324	19,146	269,293	51,514	5,736	84,785	17,477	*355	*3,963	*1,515
$15,000 under $20,000	2,726,763	48,965,506	6,091,167	1,955,426	34,478,118	5,296,745	1,056,423	19,413,679	3,567,837	21,067	398,896	91,565
$20,000 or more	1,522,200	34,426,231	3,482,812	2,816,778	64,589,605	7,815,365	5,230,957	130,516,521	18,206,306	3,753,975	104,839,446	16,736,752

Size of adjusted gross income	Size of total income tax—Continued											
	$5,000 under $10,000			$10,000 under $25,000			$25,000 under $50,000			$50,000 or more		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
All returns, total	**5,643,158**	**201,153,041**	**37,679,628**	**1,624,563**	**94,146,613**	**23,674,169**	**361,037**	**37,039,883**	**12,268,277**	**159,691**	**39,003,962**	**16,861,209**
Under $2,000	963	—76,509	6,521	871	—85,192	12,455	**150	**—43,631	**5,257	188	—73,190	23,030
$2,000 under $4,000	*9	*32	*71	*72	*231	*1,078	**	**	**	**3	**11	**497
$4,000 under $6,000	*57	*301	*400	*19	*87	*267	*9	*53	*230	**	**	**
$6,000 under $8,000	*56	*370	*422	*19	*135	*367	*6	*41	*157	**13	**98	**793
$8,000 under $10,000	*147	*1,411	*868	*169	*1,553	*1,782	*9	*78	*303	**	**	**
$10,000 under $12,000	*9	*105	*87	*777	*8,424	*9,672	*17	*186	*710	4	46	377
$12,000 under $14,000	*178	*2,336	*1,181	*33	*461	*812	—	—	—	**3	**45	**455
$14,000 under $16,000	*243	*3,557	*2,195	*21	*308	*421	*7	*107	*312	**	**	**
$16,000 under $18,000	*241	4,109	*1,467	*73	*1,250	*1,095	*15	*259	*510	**	**	**
$18,000 under $20,000	*40	*751	*291	*19	*376	*278	*5	*90	*147	**3	**61	**314
$20,000 under $25,000	158,821	3,774,356	851,197	407	9,018	6,279	*17	*375	*696	**	**	**
$25,000 under $30,000	798,068	22,518,901	4,523,121	3,613	94,586	55,519	*65	*1,829	*2,036	6	170	509
$30,000 under $50,000	4,543,175	166,708,667	31,117,147	506,755	23,064,613	5,790,622	154	6,626	4,804	62	2,459	6,084
$50,000 under $100,000	138,403	7,854,071	1,153,640	1,093,679	68,781,128	17,452,047	190,506	16,563,583	5,657,588	271	22,642	21,937
$100,000 under $200,000	2,585	322,981	19,753	17,251	2,067,793	327,318	167,910	19,948,265	6,509,574	93,987	14,723,569	5,995,177
$200,000 under $500,000	159	35,047	1,233	768	190,614	13,853	2,120	532,556	84,148	56,618	15,899,334	6,796,861
$500,000 under $1,000,000	4	2,554	35	**17	**11,227	**303	**47	**29,467	**1,804	6,498	4,330,132	2,000,049
$1,000,000 or more	—	—	—	**	**	**	**	**	**	2,035	4,098,584	2,015,126
All returns, summary:												
Under $5,000	990	—76,393	6,758	953	—84,921	13,694	150	—43,631	5,257	191	—73,179	23,527
$5,000 under $10,000	*242	*1,998	*1,525	197	1,735	2,256	*24	*172	*691	*13	*99	*792
$10,000 under $15,000	*331	*4,481	*2,630	*826	*9,117	*10,812	*17	*186	*710	5	58	497
$15,000 under $20,000	380	6,378	2,591	*97	*1,702	*1,464	*27	*456	*969	3	53	397
$20,000 or more	5,641,215	201,216,577	37,666,124	1,622,490	94,218,979	23,645,942	360,819	37,082,701	12,260,651	159,479	39,076,932	16,835,995

*Estimate should be used with caution because of the small number of sample returns on which it is based.
**Data combined to avoid disclosure of information for specific taxpayers.
¹Less than $500.
NOTE: Detail may not add to total because of rounding.

Table 3.5—Returns With Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, Selected 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	Total income tax as a percent of adjusted gross income								
	Total			Under 5 percent			5 under 10 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All Returns									
Total	**68,688,305**	**1,241,202,685**	**188,232,537**	**10,579,902**	**79,830,298**	**2,213,949**	**20,012,152**	**229,820,406**	**18,247,046**
No adjusted gross income	14,780	—661,285	63,448	—	—	—	—	—	—
$1 under $5,000	5,121,741	20,307,556	641,563	4,364,913	17,047,969	438,923	712,939	3,101,253	173,000
$5,000 under $10,000	16,301,144	122,378,255	8,798,577	4,166,045	31,226,224	814,753	8,906,725	62,641,136	4,803,732
$10,000 under $15,000	13,819,783	171,553,233	17,129,707	1,402,483	16,576,098	524,706	5,851,296	73,011,143	5,716,167
$15,000 under $20,000	11,279,676	196,583,473	23,419,368	388,889	6,655,839	213,998	2,940,826	50,295,299	4,171,125
$20,000 under $30,000	13,843,171	335,467,308	47,287,968	168,381	3,926,911	109,418	1,390,614	32,025,826	2,690,618
$30,000 under $50,000	6,495,225	237,464,394	42,741,012	62,570	2,350,983	61,442	179,312	6,288,166	504,080
$50,000 under $100,000	1,460,169	95,568,047	24,380,402	23,015	1,509,964	37,988	25,959	1,655,307	126,889
$100,000 under $200,000	284,208	37,371,333	12,856,751	3,183	412,485	9,377	3,655	477,580	37,191
$200,000 or more	68,408	25,170,372	10,913,742	423	123,826	3,345	826	324,697	24,243
Joint Returns									
Total	**38,587,496**	**918,254,754**	**143,641,372**	**4,695,624**	**51,166,085**	**1,436,328**	**10,248,672**	**158,424,183**	**12,663,764**
No adjusted gross income	11,862	—528,652	48,422	—	—	—	—	—	—
$1 under $5,000	8,432	25,876	12,540	*774	*3,634	*26	*3,050	*11,867	*727
$5,000 under $10,000	3,661,302	29,916,413	1,052,584	2,797,491	22,149,699	550,813	843,760	7,610,427	472,637
$10,000 under $15,000	7,086,001	89,272,614	6,551,007	1,297,152	15,275,878	483,956	5,068,196	63,807,320	4,965,308
$15,000 under $20,000	8,049,075	141,013,691	14,557,960	367,521	6,287,056	200,912	2,776,324	47,469,886	3,942,399
$20,000 under $30,000	12,033,733	293,140,934	39,340,570	154,185	3,575,246	103,431	1,355,278	31,221,258	2,623,691
$30,000 under $50,000	6,080,682	222,272,314	39,234,113	55,571	2,095,060	54,986	174,602	6,111,219	490,437
$50,000 under $100,000	1,336,373	87,378,587	21,930,173	19,729	1,304,061	31,029	23,427	1,492,182	114,875
$100,000 under $200,000	259,734	34,126,267	11,606,390	2,823	367,429	8,231	3,356	438,007	34,055
$200,000 or more	60,302	21,636,710	9,307,612	378	108,024	2,945	679	262,017	19,635
Nonjoint Returns									
Total	**30,100,809**	**322,947,931**	**44,591,165**	**5,884,278**	**28,664,213**	**777,621**	**9,763,480**	**71,396,224**	**5,583,282**
No adjusted gross income	2,918	—132,634	15,025	—	—	—	—	—	—
$1 under $5,000	5,113,309	20,281,680	629,023	4,364,139	17,044,336	438,898	709,889	3,089,385	172,273
$5,000 under $10,000	12,639,842	92,461,842	7,745,993	1,368,554	9,076,525	263,939	8,062,965	55,030,709	4,331,095
$10,000 under $15,000	6,733,782	82,280,619	10,578,700	105,331	1,300,219	40,750	783,100	9,203,824	750,859
$15,000 under $20,000	3,230,601	55,569,782	8,861,408	21,368	368,783	13,086	164,502	2,825,413	228,726
$20,000 under $30,000	1,809,438	42,326,374	7,947,399	14,196	351,664	5,988	35,336	804,568	66,928
$30,000 under $50,000	414,543	15,192,080	3,506,899	6,999	255,923	6,456	4,710	176,948	13,643
$50,000 under $100,000	123,796	8,189,460	2,450,228	3,286	205,903	6,959	2,532	163,124	12,014
$100,000 under $200,000	24,474	3,245,066	1,250,360	360	45,056	1,146	299	39,572	3,136
$200,000 or more	8,106	3,533,662	1,606,130	45	15,802	400	147	62,680	4,608

Size of adjusted gross income	Total income tax as a percent of adjusted gross income — Continued								
	10 under 15 percent			15 under 20 percent			20 under 25 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All Returns									
Total	**22,919,921**	**415,780,842**	**52,234,754**	**10,966,593**	**287,072,653**	**49,278,127**	**2,767,497**	**106,500,517**	**23,521,585**
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $5,000	38,721	145,648	16,411	—	—	—	460	1,688	398
$5,000 under $10,000	3,204,224	28,318,202	3,136,829	15,596	125,496	20,955	6,434	52,777	12,464
$10,000 under $15,000	5,380,338	65,448,458	8,255,259	1,174,010	16,353,460	2,587,352	10,098	145,992	29,976
$15,000 under $20,000	5,659,362	100,088,942	12,081,291	2,224,097	38,357,785	6,693,360	63,780	1,141,992	245,336
$20,000 under $30,000	7,327,963	174,223,721	22,471,625	4,169,466	106,260,687	17,765,519	733,767	17,589,430	3,833,113
$30,000 under $50,000	1,246,625	42,985,311	5,684,073	3,196,523	113,827,491	20,038,937	1,520,475	59,935,259	13,122,703
$50,000 under $100,000	56,416	3,519,327	455,752	177,269	10,560,016	1,891,021	416,155	25,043,326	5,689,251
$100,000 under $200,000	5,329	706,974	90,105	8,070	1,023,670	181,094	14,052	1,777,074	404,521
$200,000 or more	943	344,261	43,408	1,562	564,048	99,890	2,276	812,980	183,823
Joint Returns									
Total	**13,967,874**	**311,941,750**	**39,270,024**	**6,753,309**	**212,308,542**	**36,430,620**	**1,808,241**	**81,510,308**	**18,014,961**
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $5,000	*29	*85	*10	—	—	—	*417	*1,552	*366
$5,000 under $10,000	*6,762	*56,186	*6,615	*9,833	*70,742	*12,208	*2,206	*21,012	*4,862
$10,000 under $15,000	714,111	10,106,984	1,073,314	*1,835	*21,896	*3,864	*3,186	*42,970	*9,257
$15,000 under $20,000	4,889,198	86,969,165	10,357,374	12,340	226,211	39,169	*1,377	*25,371	*5,882
$20,000 under $30,000	7,075,391	168,487,924	21,720,058	3,433,417	89,444,149	14,781,786	12,134	328,263	70,146
$30,000 under $50,000	1,225,365	42,206,423	5,580,698	3,116,924	111,025,068	19,534,602	1,375,710	54,800,839	11,954,792
$50,000 under $100,000	51,406	3,200,296	415,480	170,420	10,144,297	1,815,595	398,086	23,932,091	5,433,924
$100,000 under $200,000	4,816	640,078	81,733	7,231	913,322	161,408	13,162	1,668,420	379,994
$200,000 or more	796	274,609	34,741	1,309	462,859	81,989	1,963	689,789	155,737
Nonjoint Returns									
Total	**8,952,047**	**103,839,092**	**12,964,730**	**4,213,284**	**74,764,111**	**12,847,507**	**959,256**	**24,990,209**	**5,506,624**
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $5,000	38,692	145,563	16,401	—	—	—	*43	*136	*32
$5,000 under $10,000	3,197,462	28,262,015	3,130,214	*5,763	*54,755	*8,748	*4,228	*31,765	*7,602
$10,000 under $15,000	4,666,227	55,341,473	7,181,945	1,172,175	16,331,564	2,583,488	*6,912	*103,021	*20,718
$15,000 under $20,000	770,164	13,119,777	1,723,917	2,211,757	38,131,574	6,654,191	62,403	1,116,621	239,454
$20,000 under $30,000	252,572	5,735,797	751,567	736,049	16,816,538	2,983,733	721,633	17,261,167	3,762,967
$30,000 under $50,000	21,260	778,888	103,375	79,599	2,802,424	504,336	144,765	5,134,420	1,167,911
$50,000 under $100,000	5,010	319,030	40,272	6,849	415,719	75,425	18,069	1,111,235	255,327
$100,000 under $200,000	513	66,896	8,372	839	110,348	19,686	890	108,653	24,527
$200,000 or more	147	69,652	8,667	253	101,189	17,901	313	123,190	28,085

Footnotes at end of table.

Table 3.5—Returns With Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, Selected 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	Total income tax as a percent of adjusted gross income — Continued								
	25 under 30 percent			30 under 40 percent			40 under 50 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All Returns									
Total	**778,660**	**45,860,117**	**12,492,766**	**515,919**	**50,123,583**	**17,205,263**	**103,064**	**18,828,803**	**8,256,966**
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $5,000	*991	*4,846	*1,353	787	3,320	1,062	355	960	459
$5,000 under $10,000	*9	*68	*18	801	4,887	1,715	194	1,455	680
$10,000 under $15,000	*22	*258	*74	*164	*2,025	*721	*216	*2,251	*921
$15,000 under $20,000	2,227	35,244	8,898	*259	*4,378	*1,550	*34	*637	*277
$20,000 under $30,000	45,981	1,260,066	325,397	3,144	82,058	29,758	119	2,588	1,132
$30,000 under $50,000	251,328	10,458,874	2,792,650	36,888	1,556,792	499,682	399	15,089	6,430
$50,000 under $100,000	441,233	28,823,803	7,894,673	301,098	22,981,322	7,635,592	18,231	1,412,664	604,626
$100,000 under $200,000	33,776	4,137,749	1,153,410	154,808	19,899,646	7,025,045	56,112	8,134,073	3,511,121
$200,000 or more	3,093	1,139,209	316,294	17,970	5,589,156	2,010,138	27,404	9,259,085	4,131,320
Joint Returns									
Total	**580,617**	**38,037,494**	**10,374,448**	**423,217**	**43,706,153**	**15,004,728**	**77,463**	**15,578,978**	**6,823,321**
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $5,000	*991	*4,846	*1,353	*325	*1,256	*387	*355	*960	*459
$5,000 under $10,000	*9	*68	*18	*781	*4,714	*1,652	*175	*1,287	*610
$10,000 under $15,000	*22	*258	*74	*164	*2,025	*721	*216	*2,251	*921
$15,000 under $20,000	*1,821	*27,650	*6,926	*259	*4,378	*1,550	*34	*637	*277
$20,000 under $30,000	*541	*12,069	*3,412	624	16,416	5,874	*87	*1,825	*768
$30,000 under $50,000	124,906	5,747,164	1,513,435	7,002	262,131	87,569	242	9,708	4,171
$50,000 under $100,000	417,571	27,346,976	7,485,002	250,691	19,562,751	6,452,717	4,456	351,891	149,433
$100,000 under $200,000	32,026	3,922,849	1,093,470	146,980	18,886,777	6,667,054	46,938	6,912,088	2,966,147
$200,000 or more	2,730	975,614	270,759	16,391	4,965,705	1,787,205	24,960	8,298,330	3,700,535
Nonjoint Returns									
Total	**198,043**	**7,822,624**	**2,118,318**	**92,702**	**6,417,430**	**2,200,534**	**25,601**	**3,249,825**	**1,433,645**
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	*462	*2,064	*675	—	—	—
$5,000 under $10,000	—	—	—	*20	*173	*63	*19	*168	*70
$10,000 under $15,000	—	—	—	—	—	—	—	—	—
$15,000 under $20,000	*406	*7,594	*1,972	—	—	—	—	—	—
$20,000 under $30,000	45,440	1,247,998	321,985	*2,520	*65,642	*23,884	*32	*763	*364
$30,000 under $50,000	126,422	4,711,710	1,279,216	29,886	1,294,661	412,114	*157	*5,381	*2,259
$50,000 under $100,000	23,662	1,476,827	409,671	50,407	3,418,572	1,182,875	13,775	1,060,773	455,193
$100,000 under $200,000	1,750	214,900	59,940	7,828	1,012,868	357,991	9,174	1,221,985	544,974
$200,000 or more	363	163,595	45,535	1,579	623,450	222,933	2,444	960,755	430,785

Size of adjusted gross income	Total income tax as a percent of adjusted gross income — Continued								
	50 under 70 percent			70 under 100 percent			100 percent or more		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All Returns									
Total	**23,329**	**7,354,661**	**4,161,490**	**2,985**	**654,242**	**489,636**	**18,283**	**—623,438**	**130,955**
No adjusted gross income	—	—	—	—	—	—	14,780	—661,285	63,448
$1 under $5,000	441	525	323	137	435	361	1,997	912	9,272
$5,000 under $10,000	775	5,320	2,941	16	123	119	325	2,567	4,372
$10,000 under $15,000	*299	*4,083	*2,424	*9	*105	*87	848	9,361	12,019
$15,000 under $20,000	*88	*1,372	*843	*74	*1,313	*1,135	40	674	1,555
$20,000 under $30,000	1,707	45,261	23,292	1,974	49,365	35,527	55	1,395	2,569
$30,000 under $50,000	974	41,304	22,352	33	1,276	1,044	98	3,848	7,619
$50,000 under $100,000	586	47,941	26,690	136	9,616	7,870	71	4,760	10,052
$100,000 under $200,000	5,071	780,005	422,652	109	15,867	13,053	43	6,211	9,182
$200,000 or more	13,388	6,428,850	3,659,974	497	576,141	430,441	26	8,119	10,867
Joint Returns									
Total	**16,265**	**5,607,377**	**3,164,192**	**1,177**	**472,203**	**354,610**	**15,037**	**—498,318**	**104,375**
No adjusted gross income	—	—	—	—	—	—	11,862	—528,652	48,422
$1 under $5,000	*414	*436	*268	*136	*431	*358	1,941	809	8,586
$5,000 under $10,000	*136	*1,318	*777	*4	*25	*24	145	935	2,369
$10,000 under $15,000	*299	*4,083	*2,424	*9	*105	*87	811	8,843	11,080
$15,000 under $20,000	*88	*1,372	*843	*74	*1,313	*1,135	39	654	1,493
$20,000 under $30,000	*1,676	*44,498	*22,808	348	7,962	6,187	52	1,325	2,408
$30,000 under $50,000	*252	*10,416	*5,995	*24	*984	*812	84	3,304	6,618
$50,000 under $100,000	437	33,978	19,031	99	6,554	5,363	51	3,509	7,725
$100,000 under $200,000	2,265	357,544	195,046	106	15,425	12,642	31	4,330	6,610
$200,000 or more	10,698	5,153,733	2,917,001	377	439,404	328,002	21	6,625	9,063
Nonjoint Returns									
Total	**7,064**	**1,747,284**	**997,299**	**1,808**	**182,039**	**135,025**	**3,246**	**—125,120**	**26,580**
No adjusted gross income	—	—	—	—	—	—	2,918	—132,634	15,025
$1 under $5,000	*27	*89	*55	**	**	**	*56	*104	*687
$5,000 under $10,000	*639	*4,002	*2,164	**13	**102	**98	*180	*1,633	*2,003
$10,000 under $15,000	—	—	—	—	—	—	**38	**537	**1,002
$15,000 under $20,000	—	—	—	—	—	—	**	**	**
$20,000 under $30,000	*31	*763	*484	*1,626	*41,403	*29,340	3	70	161
$30,000 under $50,000	*722	*30,888	*16,357	*9	*292	*232	*14	*545	*1,001
$50,000 under $100,000	*149	*13,963	*7,659	*37	*3,062	*2,507	20	1,251	2,327
$100,000 under $200,000	2,806	422,462	227,606	3	443	410	*12	*1,881	*2,572
$200,000 or more	2,690	1,275,117	742,973	120	136,737	102,439	5	1,494	1,804

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

Table 3.6—Returns With Income Tax Before Credits: Tax and Credits by Size of Adjusted Gross Income

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

Size of adjusted gross income	Income tax before credits		Tax credits													
			Total		General tax credit		Child care credit		Earned income credit used to offset income tax before credits		Credit for the elderly		Investment credit			
													Total		Business energy investment credit, nonrefundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	**73,087,283**	**203,803,653**	**73,076,848**	**17,085,591**	**73,072,767**	**10,248,475**	**3,430,849**	**654,304**	**1,698,414**	**152,934**	**689,246**	**145,255**	**3,942,118**	**2,926,988**	**2,018**	**1,250**
Under $2,000	177,441	19,940	174,107	6,315	173,441	5,498	—	—	*43	*1	—	—	6,496	338	—	—
$2,000 under $4,000	3,626,865	270,279	3,622,007	113,192	3,620,059	108,829	*4,583	*81	*20,046	*1,375	*3,624	*171	23,996	1,993	—	—
$4,000 under $6,000	6,817,188	1,854,715	6,815,269	443,607	6,814,754	349,572	43,286	6,794	476,346	57,624	97,547	9,047	80,776	11,010	*404	*91
$6,000 under $8,000	7,849,341	4,026,480	7,849,341	858,085	7,848,802	655,374	155,236	27,854	1,201,979	93,935	188,976	31,566	167,019	29,482	—	—
$8,000 under $10,000	6,818,875	5,600,437	6,818,873	938,214	6,818,476	778,850	181,223	31,188			139,295	31,064	210,206	58,574	—	—
$10,000 under $12,000	6,038,579	6,958,177	6,038,579	1,049,709	6,038,574	865,590	193,876	30,742			89,917	21,868	264,395	87,960	*433	*1
$12,000 under $14,000	5,557,017	8,345,006	5,557,017	1,116,878	5,557,017	912,161	219,424	39,374			48,881	11,626	244,105	86,802	—	—
$14,000 under $16,000	4,991,929	9,329,379	4,991,929	1,125,121	4,991,929	877,365	253,774	46,350			36,500	12,400	235,774	109,930	—	—
$16,000 under $18,000	4,663,562	10,313,797	4,663,562	1,097,671	4,663,562	841,598	288,274	49,398			16,123	4,348	220,260	101,611	—	—
$18,000 under $20,000	4,272,709	11,001,597	4,272,388	1,058,626	4,272,388	773,480	288,857	54,304			12,011	3,734	243,665	133,337	—	—
$20,000 under $25,000	8,542,724	27,594,622	8,542,724	2,312,029	8,542,724	1,559,760	752,092	137,528			28,099	9,606	536,029	321,101	—	—
$25,000 under $30,000	5,382,304	23,469,486	5,382,304	1,542,395	5,382,304	985,979	488,172	97,174	NOT APPLICABLE		9,009	2,692	374,736	231,471	—	—
$30,000 under $50,000	6,526,705	45,193,658	6,526,704	2,659,479	6,526,699	1,198,551	502,383	115,076			17,695	6,680	748,388	672,292	*673	*22
$50,000 under $100,000	1,469,038	25,617,126	1,469,038	1,585,670	1,469,037	270,467	52,900	15,852			1,494	428	423,786	578,156	247	556
$100,000 under $200,000	284,757	13,287,471	284,757	714,644	284,757	52,837	5,978	2,244			*56	*21	124,840	292,237	158	239
$200,000 under $500,000	59,692	6,980,529	59,692	314,282	59,687	10,999	697	294			*16	*5	32,207	141,553	83	279
$500,000 under $1,000,000	6,542	1,982,807	6,542	82,491	6,542	1,200	69	36			3	1	4,084	39,159	15	49
$1,000,000 or more	2,015	1,958,146	2,015	67,185	2,015	367	25	14			—	—	1,356	29,983	5	12
Taxable returns, total	**68,645,866**	**202,270,173**	**68,635,431**	**15,552,111**	**68,634,881**	**9,925,453**	**3,304,640**	**632,010**	**947,469**	**87,304**	**573,724**	**129,080**	**3,344,561**	**2,244,659**	**1,581**	**632**
Under $2,000	139,071	18,568	135,737	4,943	135,713	4,750	—	—	—	—	—	—	*626	*190	—	—
$2,000 under $4,000	2,412,470	244,111	2,407,612	87,024	2,407,582	85,762	—	—	*782	*54	—	—	9,366	531	—	—
$4,000 under $6,000	5,594,948	1,715,833	5,593,029	304,725	5,592,974	274,860	*7190	*845	62,279	13,331	44,944	3,756	44,799	4,009	—	—
$6,000 under $8,000	6,755,960	3,868,145	6,755,960	699,749	6,755,932	555,840	93,727	15,873	884,408	73,919	144,155	25,886	82,517	13,436	—	—
$8,000 under $10,000	6,506,437	5,512,852	6,506,435	850,629	6,506,038	744,732	176,905	30,707			129,467	27,748	118,666	21,120	—	—
$10,000 under $12,000	5,833,285	6,855,657	5,833,285	947,189	5,833,280	837,295	188,085	29,980			85,597	20,273	168,406	29,574	*433	*1
$12,000 under $14,000	5,469,636	8,273,056	5,469,636	1,044,928	5,469,636	898,581	217,408	39,044			48,881	11,626	191,523	47,800	—	—
$14,000 under $16,000	4,932,341	9,232,569	4,932,341	1,028,311	4,932,341	866,890	251,505	46,033			36,500	12,400	187,720	54,195	—	—
$16,000 under $18,000	4,623,307	10,256,031	4,623,307	1,039,905	4,623,307	834,031	284,498	47,870			15,797	4,225	192,381	71,824	—	—
$18,000 under $20,000	4,237,063	10,931,292	4,236,742	988,321	4,236,742	767,238	286,901	54,177			12,011	3,734	216,802	82,368	—	—
$20,000 under $25,000	8,489,848	27,444,365	8,489,848	2,161,772	8,489,848	1,550,104	750,741	137,163			28,099	9,606	490,822	224,107	—	—
$25,000 under $30,000	5,351,077	23,346,538	5,351,077	1,419,446	5,351,077	980,159	487,765	97,093	NOT APPLICABLE		9,009	2,692	345,934	161,388	—	—
$30,000 under $50,000	6,490,203	44,961,559	6,490,202	2,427,380	6,490,197	1,191,521	500,370	114,817			17,695	6,680	717,310	530,517	*673	*22
$50,000 under $100,000	1,458,376	25,455,707	1,458,376	1,424,251	1,458,375	268,498	52,807	15,831			1,494	428	415,960	512,629	214	29
$100,000 under $200,000	283,674	13,241,680	283,674	668,853	283,674	52,644	5,947	2,233			*56	*21	124,124	281,008	158	239
$200,000 under $500,000	59,620	6,973,114	59,620	306,867	59,615	10,985	697	294			*16	*5	32,166	140,839	83	279
$500,000 under $1,000,000	6,535	1,980,951	6,535	80,635	6,535	1,198	69	36			3	1	4,083	39,140	15	49
$1,000,000 or more	2,015	1,958,146	2,015	67,185	2,015	367	25	14			—	—	1,356	29,983	5	12
Total nontaxable returns	**4,441,417**	**1,533,479**	**4,441,417**	**1,533,479**	**4,437,886**	**323,022**	**126,209**	**22,294**	**750,945**	**65,630**	**115,522**	**16,175**	**597,557**	**682,328**	***437**	***618**
All returns, summary:																
Under $5,000	6,923,404	906,482	6,913,293	273,772	6,910,219	250,338	*14,402	*1,172	163,451	9,447	51,479	3,406	54,632	5,352	—	—
$5,000 under $10,000	18,366,306	10,865,369	18,366,304	2,085,640	18,365,313	1,647,784	369,926	64,745	1,534,963	143,487	377,963	68,441	433,861	96,045	*404	*91
$10,000 under $15,000	14,142,851	19,836,578	14,142,851	2,724,624	14,142,846	2,222,114	538,246	94,234			160,139	40,311	625,752	226,284	*433	*1
$15,000 under $20,000	11,380,945	26,111,379	11,380,624	2,723,380	11,380,624	2,048,080	705,959	125,933	NOT APPLICABLE		43,293	13,664	582,447	293,356	—	—
$20,000 or more	22,273,777	146,083,845	22,273,776	9,278,174	22,273,765	4,080,158	1,802,316	368,219			56,372	19,432	2,245,426	2,305,951	1,181	1,157

Footnotes at end of table.

Table 3.6—Returns With Income Tax Before Credits: Tax and Credits by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax credits—Continued												Income tax after credits	
	Foreign tax credit		Contributions to candidates credit		Work incentive (WIN) credit		New jobs credit		Residential energy credit		Other tax credits			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	**278,267**	**901,030**	**3,560,384**	**103,873**	**5,112**	**5,226**	**757,288**	**1,370,406**	**5,843,361**	**576,545**	**5,324**	**556**	**68,614,401**	**186,718,062**
Under $2,000	**	**	—	—	—	—	*5,272	*476	*5	*1	—	—	139,071	13,626
$2,000 under $4,000	—	—	*21,936	*494	—	—	*372	*2	*6,995	*247	—	—	2,412,427	157,087
$4,000 under $6,000	**460	**12	188,115	3,984	—	—	5,759	621	64,018	4,875	*475	*69	5,592,294	1,411,108
$6,000 under $8,000	*19	*(1)	230,226	5,154	—	—	11,899	2,920	141,609	11,799	—	—	6,754,322	3,168,395
$8,000 under $10,000	*7,848	*8,521	295,763	7,779	—	—	16,497	4,409	211,313	17,829	—	—	6,505,903	4,662,223
$10,000 under $12,000	10,435	6,166	292,076	8,263	*75	*29	21,239	11,547	197,294	17,545	*405	*1	5,631,869	5,908,468
$12,000 under $14,000	15,363	23,579	244,273	6,689	*313	*64	22,674	11,215	252,077	25,368	—	—	5,468,029	7,228,128
$14,000 under $16,000	11,429	24,953	197,847	5,660	*64	*4	23,328	16,447	355,942	32,007	*530	*6	4,928,755	8,204,258
$16,000 under $18,000	12,991	14,196	242,825	6,770	—	—	40,082	41,363	433,662	38,387	—	—	4,621,688	9,216,126
$18,000 under $20,000	8,336	11,031	230,182	6,619	—	—	40,588	32,673	501,388	43,442	*556	*7	4,236,195	9,942,971
$20,000 under $25,000	33,469	45,069	430,746	14,229	*1,245	*738	88,294	97,510	1,282,863	126,324	*1,986	*164	8,483,526	25,282,593
$25,000 under $30,000	17,578	20,104	400,177	12,654	*560	*265	73,055	109,694	885,141	82,361	—	—	5,349,746	21,927,091
$30,000 under $50,000	65,082	161,598	631,146	20,389	982	794	202,822	349,692	1,218,264	134,402	*835	*5	6,485,255	42,534,179
$50,000 under $100,000	64,255	302,491	139,530	4,589	1,126	1,309	144,012	378,714	245,688	33,660	*446	*4	1,454,445	24,031,456
$100,000 under $200,000	21,803	170,924	13,682	520	575	1,287	45,895	187,519	39,635	6,774	*75	*283	282,938	12,572,827
$200,000 under $500,000	7,398	62,144	1,677	71	143	502	13,376	97,364	6,690	1,336	**16	**18	59,426	6,666,248
$500,000 under $1,000,000	1,277	22,131	143	6	19	163	1,626	19,648	618	144	**	**	6,503	1,900,316
$1,000,000 or more	524	28,111	40	2	10	71	498	8,593	159	44	—	—	2,009	1,890,961
Taxable returns, total	**241,638**	**721,943**	**3,519,148**	**102,893**	**4,548**	**4,816**	**643,781**	**1,132,550**	**5,789,939**	**570,916**	**4,849**	**487**	**68,614,401**	**186,718,062**
Under $2,000	**	**	—	—	—	—	**	**	*5	*1	—	—	139,071	13,626
$2,000 under $4,000	—	—	*21,936	*494	—	—	—	—	*5,867	*182	—	—	2,412,427	157,087
$4,000 under $6,000	—	—	180,193	3,925	—	—	**3,618	**295	49,213	3,706	—	—	5,592,294	1,411,108
$6,000 under $8,000	—	—	203,524	4,484	—	—	*3,898	*697	121,201	9,614	—	—	6,754,322	3,168,395
$8,000 under $10,000	**3,579	**377	292,640	7,629	—	—	9,746	1,553	201,907	16,764	—	—	6,505,903	4,662,223
$10,000 under $12,000	*5,552	*1,318	291,801	8,258	—	—	7,851	3,567	194,457	16,923	*405	*1	5,631,869	5,908,468
$12,000 under $14,000	*8,835	*11,910	243,983	6,675	*252	*2	13,165	4,009	251,054	25,282	—	—	5,468,029	7,228,128
$14,000 under $16,000	8,124	2,888	197,793	5,659	—	—	14,585	8,244	355,744	31,995	*530	*6	4,928,755	8,204,258
$16,000 under $18,000	9,765	8,879	241,700	6,745	—	—	29,281	27,992	432,966	38,339	—	—	4,621,688	9,216,126
$18,000 under $20,000	6,100	3,772	230,129	6,618	—	—	34,709	27,236	499,046	43,172	*556	*7	4,236,195	9,942,971
$20,000 under $25,000	29,953	29,830	429,852	14,203	*954	*553	75,422	69,739	1,282,671	126,303	*1,986	*164	8,483,526	25,282,593
$25,000 under $30,000	15,675	12,751	399,950	12,648	*560	*265	60,964	70,166	884,817	82,283	—	—	5,349,746	21,927,091
$30,000 under $50,000	61,574	136,473	630,731	20,374	932	781	190,270	291,812	1,218,243	134,401	*835	*5	6,485,255	42,534,179
$50,000 under $100,000	61,849	254,353	139,415	4,584	1,115	1,303	139,526	332,962	245,667	33,659	*446	*4	1,454,445	24,031,456
$100,000 under $200,000	21,471	152,539	13,641	518	566	1,274	45,284	171,565	39,614	6,768	*75	*283	282,938	12,572,827
$200,000 under $500,000	7,366	58,447	1,677	71	140	403	13,338	94,472	6,690	1,336	**16	**18	59,426	6,666,248
$500,000 under $1,000,000	1,271	20,295	143	6	19	163	1,626	19,648	618	144	**	**	6,503	1,900,316
$1,000,000 or more	524	28,111	40	2	10	71	498	8,593	159	44	—	—	2,009	1,890,961
Total nontaxable returns	**36,629**	**179,087**	**41,236**	**980**	**564**	**410**	**113,507**	**237,857**	**53,422**	**5,629**	**475**	**69**	—	—
All returns, summary:														
Under $5,000	**	**	96,266	1,772	—	—	*6,826	*551	27,621	1,730	—	—	5,114,299	632,710
$5,000 under $10,000	**8,327	**8,531	639,774	15,639	—	—	32,973	7,877	396,319	33,020	*475	*69	16,289,718	8,779,729
$10,000 under $15,000	31,341	33,943	649,675	18,120	*442	*93	55,764	30,851	624,390	58,668	*935	*7	13,813,706	17,111,954
$15,000 under $20,000	27,213	45,982	557,528	15,880	*10	*3	92,147	82,394	1,115,973	98,082	*556	*7	11,272,830	23,387,998
$20,000 or more	211,386	812,573	1,617,141	52,460	4,660	5,130	569,578	1,248,733	3,679,058	385,045	3,358	473	22,123,848	136,805,670

*Estimate should be used with caution because of the small number of sample returns on which it is based.
**Data combined to avoid disclosure of information for specific taxpayers.
†Less than $500.
NOTE: Detail may not add to total because of rounding.

Table 3.7—Returns With Earned Income Credit: Earned Income by Type and Credit Before and After Phaseout, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns: Total	Number of returns: Joint returns	Number of returns: Returns of heads of households	Adjusted gross income less deficit	Earned income: Total	Earned income: Salaries and wages: Number of returns	Earned income: Salaries and wages: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	**5,191,834**	**2,342,760**	**2,703,369**	**24,124,718**	**24,379,933**	**4,828,649**	**22,590,117**
No adjusted gross income	36,250	30,644	2,732	—593,686	98,689	10,656	48,701
$1 under $2,000	655,161	218,808	404,646	777,000	797,637	613,766	755,146
$2,000 under $4,000	1,114,759	492,086	589,697	3,406,940	3,344,368	1,033,857	3,155,593
$4,000 under $6,000	1,578,791	694,765	845,254	7,994,386	7,824,179	1,472,771	7,242,966
$6,000 under $8,000	1,806,873	906,457	861,040	12,540,078	12,315,060	1,697,599	11,387,712

Size of adjusted gross income	Earned income — Continued: Self-employment income (net): Number of returns	Earned income — Continued: Self-employment income (net): Amount	Earned income — Continued: Disability income exclusion: Number of returns	Earned income — Continued: Disability income exclusion: Amount	Earned income credit: Before phaseout	Earned income credit: After phaseout: Total
	(8)	(9)	(10)	(11)	(12)	(13)
Total	**737,550**	**1,837,719**	**14,007**	**47,903**	**2,435,773**	**1,048,303**
No adjusted gross income	31,401	49,989	—	—	9,864	6,422
$1 under $2,000	68,455	43,694	*688	*1,203	79,497	78,342
$2,000 under $4,000	158,889	202,013	*4,223	*13,239	333,955	327,885
$4,000 under $6,000	222,063	595,637	*2,610	*14,424	781,754	448,060
$6,000 under $8,000	256,742	946,386	*6,486	*19,038	1,230,703	187,594

Size of adjusted gross income	Earned income credit — Continued: After phaseout — Continued: Used to offset income tax before credits: Number of returns	Used to offset income tax before credits: Amount	Used to offset all other taxes: Number of returns	Used to offset all other taxes: Amount	Refundable portion: Number of returns	Refundable portion: Amount
	(14)	(15)	(16)	(17)	(18)	(19)
Total	**1,698,414**	**152,934**	**567,833**	**94,197**	**3,950,506**	**801,171**
No adjusted gross income	—	—	30,944	4,546	30,024	1,876
$1 under $2,000	*43	*1	38,696	4,711	652,410	73,630
$2,000 under $4,000	*20,046	*1,375	126,554	24,517	1,109,828	301,993
$4,000 under $6,000	476,346	57,624	194,845	43,170	1,399,253	347,267
$6,000 under $8,000	1,201,979	93,935	176,794	17,254	758,991	76,405

Size of adjusted gross income	Earned income credit — Continued: After phaseout — Continued: Returns with wholly refundable earned income credit: Number of returns	Returns with wholly refundable earned income credit: Amount	Income tax before credits: Number of returns	Income tax before credits: Amount	Income tax after credits: Number of returns	Income tax after credits: Amount
	(20)	(21)	(22)	(23)	(24)	(25)
Total	**2,961,030**	**679,831**	**2,442,278**	**609,324**	**947,469**	**216,863**
No adjusted gross income	5,306	782	—	—	—	—
$1 under $2,000	616,465	71,474	*43	*1	—	—
$2,000 under $4,000	968,659	284,880	87,132	3,505	*782	*22
$4,000 under $6,000	919,312	269,266	798,717	123,135	62,279	3,580
$6,000 under $8,000	451,288	53,430	1,556,386	482,684	884,408	213,260

*Estimate should be used with caution because of the small number of sample returns on which it is based.
NOTE: Detail may not add to total because of rounding.

Table 3.8 — Returns With Tax Preferences: Selected Sources of Income, Tax Items, Tax Preferences, and Computation of Additional Tax for Tax Preferences 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		Business and profession, net profit less loss		Farm net profit less loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	**594,811**	**40,948,523**	**374,422**	**15,802,996**	**180,646**	**1,519,589**	**89,660**	**-808,235**
No adjusted gross income	20,701	-1,746,136	6,977	256,337	8,521	-366,377	7,780	-324,163
$1 under $10,000	24,811	141,008	10,178	113,796	7,348	-71,814	5,817	-89,825
$10,000 under $15,000	15,067	193,096	7,341	64,049	10,764	5,187	4,685	-63,420
$15,000 under $20,000	45,763	802,048	16,673	169,341	11,595	-988	7,278	-40,820
$20,000 under $30,000	91,883	2,349,256	52,974	704,520	26,139	50,942	16,521	-74,274
$30,000 under $50,000	147,741	5,783,676	99,736	2,213,801	39,005	231,744	19,043	-13,298
$50,000 under $100,000	144,369	10,066,512	101,001	4,283,986	45,761	641,269	15,707	-33,627
$100,000 under $200,000	71,986	9,785,101	54,340	4,189,299	21,460	459,601	8,303	-52,678
$200,000 under $500,000	26,779	7,725,079	20,657	2,710,607	8,062	271,939	3,583	-55,700
$500,000 under $1,000,000	4,251	2,855,193	3,367	703,401	1,451	91,744	687	-32,300
$1,000,000 or more	1,460	2,991,690	1,178	393,859	540	206,343	256	-28,131

Size of adjusted gross income	Sales of capital assets, net gain		Net long-term capital gains in adjusted gross income		Dividends in adjusted gross income		Interest received	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	**538,306**	**14,961,403**	**533,749**	**14,275,722**	**308,041**	**5,943,923**	**553,736**	**4,894,033**
No adjusted gross income	19,487	732,088	19,425	676,287	5,916	115,090	14,570	189,058
$1 under $10,000	20,603	294,997	20,358	280,819	10,587	12,595	16,181	68,910
$10,000 under $15,000	14,262	236,070	14,162	231,274	2,229	15,621	11,728	29,950
$15,000 under $20,000	43,714	567,863	43,708	558,328	15,253	39,863	42,049	139,884
$20,000 under $30,000	84,393	1,210,999	83,895	1,196,240	32,808	127,490	86,678	408,625
$30,000 under $50,000	137,186	2,435,897	136,564	2,368,666	61,228	396,398	140,640	775,033
$50,000 under $100,000	128,805	3,127,330	127,436	2,948,590	95,294	921,120	139,583	1,165,335
$100,000 under $200,000	61,989	2,464,705	60,824	2,312,481	56,138	1,286,770	70,326	993,013
$200,000 under $500,000	22,957	1,974,636	22,547	1,862,665	23,313	1,479,273	26,347	693,173
$500,000 under $1,000,000	3,658	844,521	3,600	803,610	3,921	734,378	4,190	228,274
$1,000,000 or more	1,252	1,072,298	1,230	1,036,763	1,354	815,327	1,444	202,778

Size of adjusted gross income	Rent net income less loss		Royalty net income less loss		Partnership net income less loss		Itemized deductions	
							Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	**281,670**	**-110,333**	**59,857**	**1,019,831**	**237,433**	**-1,818,074**	**451,366**	**9,931,449**
No adjusted gross income	9,749	-122,923	2,032	1,626	11,103	-873,642	—	—
$1 under $10,000	12,512	-24,545	4,766	14,525	5,099	-114,619	12,766	100,763
$10,000 under $15,000	6,610	-27,713	*204	*6,690	2,287	-51,578	8,401	85,105
$15,000 under $20,000	16,115	-12,121	320	2,384	8,839	-71,528	27,630	230,346
$20,000 under $30,000	43,346	-57,624	5,858	35,487	21,610	-97,217	56,073	497,062
$30,000 under $50,000	67,710	-78,717	11,862	71,251	45,783	-344,195	113,731	1,253,824
$50,000 under $100,000	72,490	-40,238	17,270	221,276	70,618	-340,941	130,990	2,292,709
$100,000 under $200,000	36,547	134,905	10,658	249,123	48,297	-93,302	69,770	2,161,657
$200,000 under $500,000	13,551	86,070	5,440	210,453	19,453	88,491	26,344	1,767,208
$500,000 under $1,000,000	2,262	18,634	1,042	97,017	3,210	52,232	4,211	730,840
$1,000,000 or more	778	13,940	405	109,998	1,134	28,225	1,450	811,933

Footnotes at end of table.

Table 3.8 — Returns With Tax Preferences: Selected Sources of Income, Tax Items, Tax Preferences, and Computation of Additional Tax for Tax Preferences 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	Itemized deductions—Continued							
	Contributions deduction		Interest paid deduction		Taxes paid deduction		Miscellaneous deductions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	**418,792**	**2,236,461**	**379,289**	**3,294,387**	**450,567**	**3,197,811**	**368,500**	**881,362**
No adjusted gross income	—	—	—	—	—	—	—	—
$1 under $10,000	6,100	7,528	12,040	35,356	12,766	38,317	9,588	2,712
$10,000 under $15,000	6,612	8,679	8,240	45,707	7,984	16,503	4,380	5,786
$15,000 under $20,000	21,878	29,980	17,465	92,016	27,630	74,441	15,987	8,762
$20,000 under $30,000	52,607	80,931	47,714	172,218	56,073	180,651	45,204	23,835
$30,000 under $50,000	107,597	162,429	96,534	498,150	113,565	403,741	93,341	125,462
$50,000 under $100,000	125,147	355,842	111,095	860,814	130,816	765,800	109,288	212,951
$100,000 under $200,000	67,549	446,850	59,297	727,798	69,767	748,334	61,677	195,794
$200,000 under $500,000	25,734	499,928	22,126	520,308	26,309	553,446	23,806	171,271
$500,000 under $1,000,000	4,133	270,729	3,550	173,985	4,208	212,881	3,889	68,903
$1,000,000 or more	1,435	373,566	1,228	168,034	1,449	203,698	1,340	65,885

Size of adjusted gross income	Number of returns with no taxable income	Income subject to tax		Income tax before credits		Income tax after credits		Computation of additional tax for tax preferences
								Tax preferences
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total:
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	**39,612**	**555,199**	**31,832,855**	**539,399**	**13,114,643**	**505,038**	**12,339,566**	**18,381,866**
No adjusted gross income	20,701	—	—	*21	*96	*20	*56	*926,292
$1 under $10,000	7,694	17,117	51,535	6,818	1,982	1,949	954	409,125
$10,000 under $15,000	1,317	13,750	107,954	11,993	11,705	8,186	6,975	267,107
$15,000 under $20,000	1,256	44,507	556,675	43,899	83,781	38,342	68,721	639,874
$20,000 under $30,000	2,859	89,024	1,742,881	87,832	334,738	78,681	287,353	1,371,970
$30,000 under $50,000	3,744	143,997	4,336,935	142,672	1,050,137	137,206	948,347	2,822,375
$50,000 under $100,000	1,378	142,991	7,488,259	142,465	2,517,712	137,970	2,328,617	3,820,069
$100,000 under $200,000	457	71,529	7,438,002	71,450	3,298,161	70,668	3,125,858	3,179,855
$200,000 under $500,000	149	26,630	5,837,321	26,600	3,138,421	26,405	3,000,495	2,573,263
$500,000 under $1,000,000	35	4,216	2,097,976	4,213	1,269,295	4,181	1,217,732	1,088,316
$1,000,000 or more	22	1,438	2,173,318	1,436	1,408,614	1,430	1,354,459	1,283,618

Size of adjusted gross income	Computation of additional tax for tax preferences—Continued							
	Tax preferences—Continued							
	Itemized deductions tax preference		Accelerated depreciation					
			Total		Low income rental housing		Other real property	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	**51,462**	**577,970**	**93,658**	**619,346**	**7,675**	**63,549**	**80,871**	**423,820**
No adjusted gross income	235	5,625	3,729	55,472	239	5,199	3,522	45,627
$1 under $10,000	10,060	21,702	1,183	10,470	*114	*195	1,121	8,408
$10,000 under $15,000	3,633	10,741	1,583	6,637	*4	*13	1,509	5,887
$15,000 under $20,000	6,372	17,329	3,799	13,623	*615	*244	1,145	12,341
$20,000 under $30,000	7,544	51,582	8,270	33,613	*99	*861	7,618	26,129
$30,000 under $50,000	10,241	99,256	15,840	52,246	*833	4,909	13,460	42,609
$50,000 under $100,000	7,469	111,001	25,390	123,340	2,072	14,241	22,384	70,002
$100,000 under $200,000	3,666	75,831	21,967	163,150	2,427	20,517	19,423	102,361
$200,000 under $500,000	1,673	81,320	9,597	104,827	1,009	11,055	8,589	68,458
$500,000 under $1,000,000	386	42,479	1,716	36,068	190	3,541	1,571	27,368
$1,000,000 or more	183	61,104	584	19,900	73	2,774	529	14,630

Footnotes at end of table.

Table 3.8 — Returns With Tax Preferences: Selected Sources of Income, Tax Items, Tax Preferences, and Computation of Additional Tax for Tax Preferences 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	Computation of additional tax for tax preferences—Continued							
	Tax preferences—Continued							
	Accelerated depreciation		Amortization					
	Leased personal property		Total		Of pollution control facilities		Of railroad rolling stock	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Total	**19,050**	**131,978**	**84**	**854**	**38**	**16**	**18**	**356**
No adjusted gross income	1,088	4,646	*46	*484	*13	*2	**	**
$1 under $10,000	*47	*1,867	—	—	—	—	—	—
$10,000 under $15,000	*70	*738	—	—	—	—	—	—
$15,000 under $20,000	*2,113	*1,038	—	—	—	—	—	—
$20,000 under $30,000	998	6,623	—	—	—	—	—	—
$30,000 under $50,000	3,080	4,728	**6	**2	*5	*2	—	—
$50,000 under $100,000	4,895	39,097	**	**	**3	**1	—	—
$100,000 under $200,000	4,543	40,272	*5	*27	**	**	**4	**26
$200,000 under $500,000	1,791	25,314	*22	*255	*12	*10	**12	**330
$500,000 under $1,000,000	319	5,160	**5	**86	**3	**1	**	**
$1,000,000 or more	106	2,496	**	**	**	**	—	—

Size of adjusted gross income	Computation of additional tax for tax preferences—Continued							
	Tax preferences—Continued							
	Amortization—Continued				Stock options		Bad debt reserves	
	Of on-the-job training facilities		Of child care facilities					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
Total	(1)	(1)	*32	*482	13,882	246,951	*18	*55
No adjusted gross income	—	—	*32	*482	*17	*1,103	—	—
$1 under $10,000	—	—	—	—	*3,947	*43,849	—	—
$10,000 under $15,000	—	—	—	—	**3	**214	—	—
$15,000 under $20,000	—	—	—	—	**	**	—	—
$20,000 under $30,000	—	—	—	—	*9	*95	—	—
$30,000 under $50,000	—	—	—	—	3,520	20,712	—	—
$50,000 under $100,000	—	—	—	—	3,960	79,788	*18	*55
$100,000 under $200,000	—	—	—	—	1,875	54,223	—	—
$200,000 under $500,000	—	—	—	—	489	41,902	—	—
$500,000 under $1,000,000	—	—	—	—	48	4,348	—	—
$1,000,000 or more	—	—	—	—	14	717	—	—

Size of adjusted gross income	Computation of additional tax for tax preferences—Continued							
	Tax preferences—Continued							
	Depletion		Capital gains		Intangible drilling costs		Type not reported	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Total	**66,917**	**1,054,412**	**532,263**	**14,983,501**	**45,099**	**890,871**	**893**	**7,906**
No adjusted gross income	1,577	17,277	19,428	736,186	1,828	108,940	*18	*1,206
$1 under $10,000	4,128	5,592	20,399	307,822	1,009	19,690	—	—
$10,000 under $15,000	690	6,931	14,162	239,371	73	3,426	—	—
$15,000 under $20,000	1,654	5,224	43,708	590,280	736	11,439	**92	**1,803
$20,000 under $30,000	3,055	18,942	83,731	1,248,047	1,907	19,692	—	—
$30,000 under $50,000	9,098	62,105	135,454	2,512,390	6,934	75,628	**	**
$50,000 under $100,000	19,881	192,783	127,311	3,114,077	14,969	198,203	*497	*822
$100,000 under $200,000	16,079	256,955	60,782	2,415,777	11,419	212,898	225	993
$200,000 under $500,000	8,459	256,812	22,464	1,937,903	4,893	149,514	43	730
$500,000 under $1,000,000	1,666	119,809	3,600	829,832	965	55,131	14	563
$1,000,000 or more	630	111,982	1,224	1,051,817	366	36,309	4	1,788

Footnotes at end of table.

Table 3.8 — Returns With Tax Preferences: Selected Sources of Income, Tax Items, Tax Preferences, and Computation of Additional Tax for Tax Preferences 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	Computation of additional tax for tax preferences—Continued							
	Recomputed tax preference income		Exclusion					
			Total		Standard exclusion		Exclusion due to all taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Total	**594,029**	**18,182,071**	**594,029**	**7,909,763**	**454,505**	**4,294,821**	**139,552**	**3,614,941**
No adjusted gross income	19,952	754,128	19,952	183,516	19,930	183,196	22	320
$1 under $10,000	24,790	402,230	24,790	213,902	24,790	213,891	**23	**22
$10,000 under $15,000	15,067	265,545	15,067	143,258	15,067	143,258	—	—
$15,000 under $20,000	45,763	638,456	45,763	430,774	45,762	430,763	**	**
$20,000 under $30,000	91,883	1,370,192	91,883	855,037	91,883	855,037	—	—
$30,000 under $50,000	147,741	2,820,333	147,741	1,424,988	147,714	1,424,516	*27	*472
$50,000 under $100,000	144,358	3,811,218	144,358	1,471,806	100,314	955,918	44,044	515,888
$100,000 under $200,000	71,985	3,177,708	71,985	1,287,123	7,774	75,486	64,211	1,211,637
$200,000 under $500,000	26,779	2,571,345	26,779	1,035,886	1,112	11,182	25,672	1,024,704
$500,000 under $1,000,000	4,251	1,087,648	4,251	408,459	121	1,214	4,131	407,245
$1,000,000 or more	1,460	1,283,268	1,460	455,013	38	360	1,422	454,653

Size of adjusted gross income	Computation of additional tax for tax preferences—Continued							
	Exclusion—Continued		Tax preferences subject to tax		Tentative tax on preferences		Additional tax for tax preferences	
	Exclusion due to income tax after credits							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
Total	**139,493**	**3,604,415**	**502,626**	**10,272,309**	**502,478**	**1,540,589**	**495,332**	**1,514,475**
No adjusted gross income	—	—	17,250	570,612	17,248	85,570	14,773	63,359
$1 under $10,000	—	—	20,605	188,327	20,605	28,234	20,180	27,789
$10,000 under $15,000	—	—	13,657	122,288	13,657	18,337	13,545	17,753
$15,000 under $20,000	—	—	42,364	207,681	42,364	31,135	40,324	31,369
$20,000 under $30,000	—	—	81,826	515,155	81,826	77,242	81,761	78,284
$30,000 under $50,000	*18	*136	139,497	1,395,345	139,497	209,236	138,383	206,833
$50,000 under $100,000	44,043	514,582	126,017	2,339,412	125,874	350,852	125,066	348,946
$100,000 under $200,000	64,210	1,206,829	45,154	1,890,585	45,154	283,566	45,061	283,923
$200,000 under $500,000	25,670	1,022,398	13,293	1,535,460	13,293	230,313	13,278	230,156
$500,000 under $1,000,000	4,130	406,421	2,155	679,189	2,153	101,866	2,154	101,825
$1,000,000 or more	1,422	454,049	808	828,255	807	124,238	807	124,237

*Estimate should be used with caution because of the small number of sample returns on which it is based.
**Data combined to avoid disclosure of information for specific taxpayers.
[1]There are returns in the population with this characteristic, but none in the sample.
NOTE: Detail may not add to total because of rounding.

Table 3.9—All Returns: Tax Liability and Taxpayments by Size of Adjusted Gross Income

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

Size of adjusted gross income	All returns	Total tax liability		Total income tax						All other taxes			
						Income tax after credits		Additional tax for tax preferences		Total		Tax from recomputing prior-year investment credit	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total	**89,771,551**	**70,441,155**	**193,184,849**	**68,688,305**	**188,232,537**	**68,614,401**	**186,718,062**	**495,332**	**1,514,475**	**8,408,874**	**5,046,510**	**690,341**	**324,621**
Under $2,000	9,010,975	428,768	151,248	154,781	79,154	139,071	13,626	15,730	65,528	340,009	81,351	37,967	22,118
$2,000 under $4,000	9,234,196	2,798,339	251,919	2,413,911	160,469	2,412,427	157,087	1,511	3,382	571,349	115,967	16,510	4,794
$4,000 under $6,000	8,394,928	5,916,499	1,561,747	5,601,698	1,419,604	5,592,294	1,411,108	9,541	8,496	626,578	185,313	24,786	6,257
$6,000 under $8,000	8,251,372	7,028,829	3,404,858	6,757,635	3,173,964	6,754,322	3,168,395	3,990	5,569	708,383	248,147	23,518	6,509
$8,000 under $10,000	6,930,002	6,635,848	4,923,715	6,509,640	4,670,397	6,505,903	4,662,223	4,181	8,174	596,273	253,318	11,399	3,308
$10,000 under $12,000	6,100,684	5,944,633	6,206,389	5,834,212	5,913,785	5,831,869	5,908,468	3,726	5,317	566,916	292,605	28,084	13,576
$12,000 under $14,000	5,581,530	5,526,822	7,525,767	5,470,682	7,234,791	5,468,029	7,228,128	6,773	6,663	539,404	290,976	24,053	9,313
$14,000 under $16,000	5,010,364	4,980,834	8,510,866	4,933,400	8,215,082	4,928,755	8,204,258	8,861	10,823	524,902	295,784	33,188	9,473
$16,000 under $18,000	4,680,008	4,656,999	9,539,034	4,623,726	9,228,227	4,621,688	9,216,126	18,590	12,100	499,789	310,807	36,533	16,839
$18,000 under $20,000	4,277,947	4,265,382	10,252,215	4,237,439	9,957,190	4,236,195	9,942,971	15,919	14,219	457,844	295,025	39,813	16,565
$20,000 under $25,000	8,552,615	8,536,058	25,913,583	8,491,015	25,310,801	8,483,526	25,282,593	30,899	28,208	883,016	602,782	81,011	27,758
$25,000 under $30,000	5,386,257	5,378,706	22,437,828	5,352,156	21,977,167	5,349,746	21,927,091	50,862	50,076	590,160	460,660	63,090	20,843
$30,000 under $50,000	6,535,452	6,523,812	43,694,480	6,495,225	42,741,012	6,485,255	42,534,179	138,383	206,833	957,177	953,468	133,121	67,212
$50,000 under $100,000	1,471,406	1,466,415	24,886,605	1,460,169	24,380,402	1,454,445	24,031,456	125,066	348,946	426,655	506,204	90,831	54,218
$100,000 under $200,000	285,309	284,763	12,972,476	284,208	12,856,751	282,938	12,572,827	45,061	283,923	94,388	115,725	32,659	27,022
$200,000 under $500,000	59,884	59,833	6,927,126	59,796	6,896,404	59,426	6,666,248	13,278	230,156	22,349	30,722	11,424	13,378
$500,000 under $1,000,000	6,581	6,576	2,006,961	6,573	2,002,141	6,503	1,900,316	2,154	101,825	2,745	4,820	1,707	3,135
$1,000,000 or more	2,041	2,039	2,018,032	2,039	2,015,197	2,009	1,890,961	807	124,237	937	2,835	647	2,302
Taxable returns, total	**68,688,305**	**68,688,305**	**192,431,926**	**68,688,305**	**188,232,537**	**68,614,401**	**186,718,062**	**495,332**	**1,514,475**	**6,381,956**	**4,199,468**	**516,471**	**240,849**
Under $2,000	154,781	154,781	84,423	154,781	79,154	139,071	13,626	15,730	65,528	5,359	5,326	1,869	2,136
$2,000 under $4,000	2,413,911	2,413,911	175,211	2,413,911	160,469	2,412,427	157,087	1,511	3,382	64,516	14,743	1,241	385
$4,000 under $6,000	5,601,698	5,601,698	1,482,834	5,601,698	1,419,604	5,592,294	1,411,108	9,541	8,496	234,191	63,231	6,780	1,383
$6,000 under $8,000	6,757,635	6,757,635	3,308,712	6,757,635	3,173,964	6,754,322	3,168,395	3,990	5,569	423,775	134,771	6,840	2,499
$8,000 under $10,000	6,509,640	6,509,640	4,856,077	6,509,640	4,670,397	6,505,903	4,662,223	4,181	8,174	470,065	185,680	4,814	1,160
$10,000 under $12,000	5,834,212	5,834,212	6,131,262	5,834,212	5,913,785	5,831,869	5,908,468	3,726	5,317	456,495	217,478	9,698	1,980
$12,000 under $14,000	5,470,682	5,470,682	7,480,382	5,470,682	7,234,791	5,468,029	7,228,128	6,773	6,663	483,264	245,590	12,600	4,654
$14,000 under $16,000	4,933,400	4,933,400	8,469,948	4,933,400	8,215,082	4,928,755	8,204,258	8,861	10,823	477,468	254,867	25,864	6,971
$16,000 under $18,000	4,623,726	4,623,726	9,506,879	4,623,726	9,228,227	4,621,688	9,216,126	18,590	12,100	466,516	278,652	29,944	14,020
$18,000 under $20,000	4,237,439	4,237,439	10,224,612	4,237,439	9,957,190	4,236,195	9,942,971	15,919	14,219	429,901	267,422	31,790	11,499
$20,000 under $25,000	8,491,015	8,491,015	25,860,914	8,491,015	25,310,801	8,483,526	25,282,593	30,899	28,208	837,973	550,113	69,625	21,578
$25,000 under $30,000	5,352,156	5,352,156	22,400,383	5,352,156	21,977,167	5,349,746	21,927,091	50,862	50,076	563,610	423,216	55,697	15,985
$30,000 under $50,000	6,495,225	6,495,225	43,649,846	6,495,225	42,741,012	6,485,255	42,534,179	138,383	206,833	928,590	908,834	124,482	58,581
$50,000 under $100,000	1,460,169	1,460,169	24,876,786	1,460,169	24,380,402	1,454,445	24,031,456	125,066	348,946	420,409	496,384	88,926	52,335
$100,000 under $200,000	284,208	284,208	12,971,604	284,208	12,856,751	282,938	12,572,827	45,061	283,923	93,833	114,853	32,530	26,885
$200,000 under $500,000	59,796	59,796	6,927,062	59,796	6,896,404	59,426	6,666,248	13,278	230,156	22,312	30,658	11,418	13,360
$500,000 under $1,000,000	6,573	6,573	2,006,957	6,573	2,002,141	6,503	1,900,316	2,154	101,825	2,742	4,817	1,706	3,135
$1,000,000 or more	2,039	2,039	2,018,032	2,039	2,015,197	2,009	1,890,961	807	124,237	937	2,835	647	2,302
Total nontaxable returns	**21,083,246**	**1,752,850**	**752,924**	—	—	—	—	—	—	**2,026,918**	**847,042**	**173,870**	**83,772**
All returns, summary:													
Under $5,000	22,236,197	5,942,666	930,832	5,136,521	705,010	5,114,299	632,710	22,406	72,300	1,232,954	283,583	63,062	28,510
$5,000 under $10,000	19,585,276	16,865,617	9,362,655	16,301,144	8,798,577	16,289,718	8,779,729	12,547	18,848	1,609,638	600,513	51,118	14,475
$10,000 under $15,000	14,241,599	14,011,854	17,866,396	13,819,783	17,129,707	13,813,706	17,111,954	13,545	17,753	1,375,362	736,689	65,358	27,877
$15,000 under $20,000	11,408,934	11,362,816	24,167,876	11,279,676	23,419,368	11,272,830	23,387,998	40,324	31,369	1,213,493	748,508	96,313	37,890
$20,000 or more	22,299,545	22,258,202	140,857,091	22,151,181	138,179,875	22,123,848	136,805,670	406,510	1,374,205	2,977,427	2,677,217	414,490	215,869

Footnotes at end of table.

Table 3.9 - All Returns: Tax Liability and Taxpayments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	All other taxes - Continued						Earned income credit used to offset other taxes		Number of returns with no tax liability	Taxpayments			
	Penalty tax on individual retirement arrangements		Self-employment tax		Social security taxes on tip income					Total		Income tax withheld	
	Number of returns	Amount	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)
All returns, total	**30,442**	**4,444**	**7,633,242**	**4,705,994**	**82,971**	**4,271**	**567,833**	**94,197**	**19,330,396**	**83,551,269**	**202,829,400**	**78,256,806**	**169,984,010**
Under $2,000	1,042	186	307,271	58,809	*8,721	*140	69,640	9,257	8,582,207	7,539,119	953,291	7,339,568	792,115
$2,000 under $4,000	*391	*23	555,953	110,955	*5,618	*168	126,554	24,517	6,435,857	7,823,746	2,017,947	7,602,977	1,919,561
$4,000 under $6,000	*257	*4	593,988	178,663	*8,085	*220	194,845	43,170	2,478,429	7,079,977	3,377,808	6,733,267	3,187,339
$6,000 under $8,000	*2,813	*354	640,684	239,891	16,454	673	176,794	17,254	1,222,543	7,444,163	5,304,605	6,840,845	4,956,276
$8,000 under $10,000	*1,555	*159	570,869	249,289	*6,428	*299			294,154	6,497,199	6,548,951	5,946,699	6,071,711
$10,000 under $12,000	1,259	38	525,278	278,293	*4,353	*209			156,051	5,891,774	7,797,209	5,399,179	7,189,788
$12,000 under $14,000	*895	*205	498,418	280,289	11,018	846			54,708	5,456,846	9,103,927	5,054,290	8,449,144
$14,000 under $16,000	3,098	240	486,335	285,295	5,001	403			29,530	4,929,547	9,979,291	4,609,612	9,274,103
$16,000 under $18,000	*3,255	*424	435,171	292,468	3,099	316			23,009	4,611,209	10,974,003	4,317,889	10,198,232
$18,000 under $20,000	*2,408	*161	405,058	277,720	*2,237	*33			12,565	4,209,000	11,649,561	3,980,713	10,861,412
$20,000 under $25,000	3,810	577	772,621	573,137	5,251	278	Not applicable		16,557	8,477,773	28,535,301	8,069,123	26,587,077
$25,000 under $30,000	*1,880	*187	519,537	438,908	4,579	147			7,551	5,327,236	23,301,532	5,036,647	21,439,043
$30,000 under $50,000	5,548	1,284	857,360	882,988	1,408	419			11,640	6,469,630	42,649,507	5,918,925	36,849,096
$50,000 under $100,000	1,946	268	374,091	451,479	*626	*59			4,991	1,444,920	21,530,295	1,149,800	13,954,046
$100,000 under $200,000	222	325	73,949	88,304	*56	*32			546	281,340	10,725,070	209,558	5,581,175
$200,000 under $500,000	59	9	14,694	17,303	*34	*27			51	59,232	5,490,268	41,972	2,131,247
$500,000 under $1,000,000	**4	**(1)	1,508	1,674	**3	**3			5	6,531	1,492,489	4,429	363,525
$1,000,000 or more	**	**	457	530	**	**			2	2,027	1,398,345	1,313	179,120
Taxable returns, total	**26,235**	**3,935**	**5,697,919**	**3,944,248**	**62,811**	**3,365**	**728**	**79**	**—**	**66,327,192**	**198,229,979**	**61,863,875**	**166,074,894**
Under $2,000	*10	*40	3,803	3,093	**	**	362	57	—	32,577	58,107	22,653	20,929
$2,000 under $4,000	—	—	63,032	14,291	**1,608	**67	—	—	—	2,225,307	749,125	2,164,188	721,850
$4,000 under $6,000	*151	*2	216,312	61,582	*3,920	*96	—	—	—	5,028,553	2,649,108	4,798,073	2,534,019
$6,000 under $8,000	*377	*25	370,182	131,097	14,602	438	*366	*23	—	6,281,273	4,752,829	5,795,647	4,477,927
$8,000 under $10,000	*1,555	*159	446,849	183,810	*6,428	*299			—	6,164,203	6,293,452	5,679,887	5,880,113
$10,000 under $12,000	*1,257	*37	417,149	214,778	*4,027	*203			—	5,667,948	7,573,844	5,226,346	7,015,064
$12,000 under $14,000	*895	*205	445,376	239,562	11,018	846			—	5,369,959	8,983,180	5,001,245	8,358,646
$14,000 under $16,000	3,078	238	439,959	246,881	5,001	403			—	4,870,753	9,890,705	4,563,918	9,207,685
$16,000 under $18,000	*3,255	*424	402,921	263,135	3,070	313			—	4,561,453	10,890,609	4,282,851	10,143,214
$18,000 under $20,000	*2,408	*161	379,568	255,183	*2,237	*33			—	4,175,969	11,592,351	3,960,772	10,822,733
$20,000 under $25,000	3,601	571	730,619	526,684	4,423	258			—	8,428,157	28,432,867	8,041,538	26,527,768
$25,000 under $30,000	*1,880	*187	493,594	406,321	4,579	147	Not applicable		—	5,298,883	23,237,750	5,022,975	21,404,206
$30,000 under $50,000	5,538	1,283	830,145	847,259	1,253	144			—	6,437,396	42,544,596	5,901,537	36,782,260
$50,000 under $100,000	1,945	268	368,365	443,545	*552	*56			—	1,436,402	21,481,271	1,145,477	13,926,667
$100,000 under $200,000	222	325	73,423	87,568	*56	*32			—	280,640	10,720,432	209,092	5,578,612
$200,000 under $500,000	59	9	14,659	17,257	*34	*27			—	59,166	5,489,005	41,937	2,130,585
$500,000 under $1,000,000	**4	**(1)	1,506	1,671	**3	**3			—	6,527	1,492,408	4,427	363,497
$1,000,000 or more	**	**	457	530	**	**			—	2,026	1,398,342	1,312	179,120
Total nontaxable returns	**4,207**	**509**	**1,935,323**	**761,746**	**20,160**	**905**	**567,105**	**94,118**	**19,330,396**	**17,224,077**	**4,599,421**	**16,392,931**	**3,909,116**
All returns, summary:													
Under $5,000	1,511	211	1,170,084	254,214	21,874	499	295,312	57,761	16,293,531	18,637,981	4,302,804	18,061,994	3,974,261
$5,000 under $10,000	4,547	516	1,498,681	583,393	23,432	1,000	272,521	36,436	2,719,659	17,746,223	13,899,799	16,401,362	12,952,741
$10,000 under $15,000	4,244	422	1,274,476	706,225	17,449	1,138			229,745	13,874,000	21,818,599	12,811,411	20,188,664
$15,000 under $20,000	6,671	646	1,075,784	707,839	8,259	670	Not applicable		46,118	11,224,376	27,685,391	10,550,272	25,784,015
$20,000 or more	13,469	2,650	2,614,217	2,454,322	11,957	964			41,343	22,068,689	135,122,806	20,431,767	107,084,329

Footnotes at end of table.

Table 3.9 - All Returns: Tax Liability and Taxpayments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Taxpayments - Continued										Refundable credits	
	Estimated tax payments		Payment with request for extension of filing time		Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil		Other taxpayments		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
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
All returns, total	**7,820,292**	**29,978,493**	**461,677**	**2,253,472**	**2,075,925**	**514,749**	**1,395,988**	**89,900**	**24,090**	**8,769**	**3,950,698**	**801,568**
Under $2,000	108,250	123,159	9,594	22,343	5,124	1,508	131,495	13,546	3,495	621	682,434	75,506
$2,000 under $4,000	200,500	90,073	12,494	4,533	*72	*10	63,505	3,769	—	—	1,109,828	301,993
$4,000 under $6,000	354,624	173,943	18,351	12,659	*695	*29	55,759	3,837	—	—	1,399,253	347,267
$6,000 under $8,000	636,553	337,232	13,328	5,076	*123	*94	92,859	5,306	*2,058	*622	758,991	76,405
$8,000 under $10,000	628,418	452,519	27,082	20,080	*763	*142	69,484	4,497	*594	*2	—	—
$10,000 under $12,000	614,051	593,643	13,853	8,148	4,459	690	88,595	4,938	*288	*3	—	—
$12,000 under $14,000	540,701	635,034	12,122	11,491	8,040	1,683	84,551	6,574	—	—	—	—
$14,000 under $16,000	453,219	676,463	23,124	22,507	21,402	1,810	87,073	4,405	*298	*4	—	—
$16,000 under $18,000	437,260	747,527	14,623	19,644	55,825	4,892	79,107	3,674	*351	*34	—	—
$18,000 under $20,000	384,012	730,439	26,017	35,113	220,609	18,151	69,397	4,445	—	—	—	—
$20,000 under $25,000	774,007	1,789,397	41,716	60,964	577,323	89,038	159,740	8,799	*1,016	*25	*27	*3
$25,000 under $30,000	591,823	1,690,625	50,259	78,048	413,501	87,225	138,243	6,549	*2,815	*42	—	—
$30,000 under $50,000	1,210,947	5,354,170	95,863	257,336	574,901	175,220	196,289	12,078	8,648	1,601	*12	*7
$50,000 under $100,000	660,831	7,024,760	68,627	465,252	138,866	77,661	61,728	4,851	2,653	3,725	—	—
$100,000 under $200,000	174,252	4,664,491	24,750	439,526	40,448	37,620	13,679	1,847	1,357	411	*135	*373
$200,000 under $500,000	43,626	2,942,378	8,198	400,070	11,802	15,603	3,631	515	403	456	*15	*14
$500,000 under $1,000,000	5,429	960,462	1,224	164,659	1,492	2,539	616	141	83	1,163	**3	**1
$1,000,000 or more	1,789	992,181	452	226,023	480	832	237	129	31	60	**	**
Taxable returns, total	**7,173,398**	**29,384,117**	**415,194**	**2,202,759**	**2,055,121**	**509,772**	**941,842**	**50,295**	**20,294**	**8,136**	**180**	**391**
Under $2,000	5,625	20,802	1,714	15,277	**591	**306	3,822	794	*11	*(1)	—	—
$2,000 under $4,000	65,884	26,276	5,950	874	**	**	*3,550	*125	—	—	—	—
$4,000 under $6,000	251,089	111,286	8,434	2,732	*651	*23	12,503	1,047	—	—	—	—
$6,000 under $8,000	529,695	269,697	9,019	2,924	*36	*42	37,115	1,618	*2,058	*622	—	—
$8,000 under $10,000	568,239	396,166	22,080	15,304	*276	*24	33,883	1,844	*594	*2	—	—
$10,000 under $12,000	578,703	550,000	12,026	6,490	*1,037	*190	51,949	2,101	—	—	—	—
$12,000 under $14,000	512,624	608,391	11,530	10,914	6,268	1,290	58,714	3,939	—	—	—	—
$14,000 under $16,000	439,400	656,378	22,359	21,586	21,057	1,740	74,444	3,312	*298	*4	—	—
$16,000 under $18,000	426,094	723,411	13,050	17,334	51,906	4,118	67,120	2,503	*329	*28	—	—
$18,000 under $20,000	374,405	714,198	25,326	34,359	220,317	18,098	58,514	2,962	—	—	—	—
$20,000 under $25,000	757,824	1,756,316	40,033	53,260	575,431	88,808	143,871	6,690	*1,016	*25	*27	*3
$25,000 under $30,000	581,122	1,667,071	47,147	74,229	412,173	86,606	130,800	5,596	*2,815	*42	—	—
$30,000 under $50,000	1,201,239	5,321,827	93,911	253,564	572,811	174,627	187,257	10,711	8,648	1,601	—	—
$50,000 under $100,000	656,713	7,005,174	68,075	463,890	138,420	77,367	60,199	4,452	2,652	3,721	—	—
$100,000 under $200,000	173,936	4,662,664	24,672	439,342	40,381	37,580	13,623	1,823	1,357	411	*135	*373
$200,000 under $500,000	43,589	2,941,820	8,194	400,046	11,796	15,590	3,625	509	402	456	*15	*14
$500,000 under $1,000,000	5,428	960,460	1,222	164,611	1,491	2,535	616	141	83	1,163	**3	**1
$1,000,000 or more	1,789	992,181	452	226,023	479	829	237	129	31	60	**	**
Total nontaxable returns	**646,894**	**594,376**	**46,483**	**50,713**	**20,804**	**4,977**	**454,146**	**39,605**	**3,796**	**633**	**3,950,518**	**801,177**
All returns, summary:												
Under $5,000	448,465	271,910	30,324	35,650	5,860	1,544	222,429	18,818	3,495	621	2,481,224	590,333
$5,000 under $10,000	1,479,880	905,016	50,525	29,042	917	240	190,673	12,138	*2,652	*623	1,469,282	210,838
$10,000 under $15,000	1,395,859	1,582,407	37,093	30,574	21,718	2,994	217,597	13,958	*288	*3	—	—
$15,000 under $20,000	1,033,384	1,800,699	52,646	66,329	288,617	24,232	191,126	10,078	*649	*38	—	—
$20,000 or more	3,462,704	25,418,462	291,089	2,091,878	1,758,813	485,739	574,163	34,909	17,006	7,484	192	397

Footnotes at end of table.

Table 3.9 - All Returns: Tax Liability and Taxpayments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Refundable credits - Continued				Overpayment						Tax due at time of filing					
	Earned income credit, refundable portion		Business energy investment credit, refundable portion		Total		Refund		Credit on 1979 estimated tax		Total		Tax paid with return		Balance due after remittance	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
All returns, total	**3,950,506**	**801,171**	**192**	**397**	**65,468,163**	**35,415,451**	**63,775,981**	**33,034,549**	**2,237,857**	**2,380,903**	**21,630,276**	**24,969,333**	**18,992,085**	**22,014,660**	**9,589,824**	**2,954,672**
Under $2,000	682,434	75,506	—	—	7,622,636	962,819	7,571,682	907,537	70,402	55,282	357,701	85,269	313,325	69,008	62,075	16,261
$2,000 under $4,000	1,109,828	301,993	—	—	7,881,140	2,152,985	7,816,654	2,127,189	89,325	25,795	573,057	84,964	508,262	74,494	104,086	10,470
$4,000 under $6,000	1,399,253	347,267	—	—	6,706,525	2,394,145	6,594,491	2,336,791	148,078	57,355	1,209,181	230,817	983,126	182,385	406,248	48,432
$6,000 under $8,000	758,991	76,405	—	—	6,578,522	2,365,258	6,442,571	2,318,765	176,406	46,493	1,463,963	389,106	1,218,216	292,076	578,383	97,030
$8,000 under $10,000			—	—	5,409,463	2,121,161	5,275,447	2,061,098	191,379	60,063	1,451,758	495,925	1,242,873	396,021	584,790	99,904
$10,000 under $12,000			—	—	4,724,365	2,124,559	4,589,066	2,054,983	168,839	69,576	1,347,222	533,740	1,123,955	417,249	626,028	116,491
$12,000 under $14,000			—	—	4,156,022	2,216,690	4,023,953	2,150,168	161,814	66,522	1,403,298	638,531	1,194,406	511,297	657,452	127,234
$14,000 under $16,000			—	—	3,683,559	2,130,887	3,576,393	2,065,255	133,377	65,632	1,309,681	662,462	1,112,933	533,564	657,061	128,898
$16,000 under $18,000			—	—	3,320,087	2,217,557	3,241,370	2,154,659	105,111	62,898	1,354,771	782,589	1,163,428	640,339	684,638	142,250
$18,000 under $20,000			—	—	2,927,538	2,242,695	2,849,592	2,159,531	106,469	83,164	1,345,334	845,349	1,160,893	710,239	654,267	135,110
$20,000 under $25,000			*27	*3	5,552,990	4,689,468	5,398,935	4,505,233	212,040	184,235	2,988,921	2,067,747	2,614,986	1,722,333	1,562,769	345,414
$25,000 under $30,000	Not applicable		—	—	3,129,750	2,950,822	3,014,068	2,793,031	154,230	157,791	2,249,702	2,087,117	2,047,462	1,811,930	1,110,106	275,188
$30,000 under $50,000			*12	*7	3,179,736	4,211,548	2,954,196	3,789,666	297,679	421,882	3,349,479	5,256,514	3,138,641	4,670,977	1,540,911	585,537
$50,000 under $100,000			—	—	497,020	1,611,050	371,540	1,140,156	165,985	470,894	971,831	4,967,361	924,360	4,501,725	305,535	465,636
$100,000 under $200,000			*135	*373	79,897	602,873	47,246	312,196	43,404	290,677	204,923	2,849,907	197,252	2,650,775	45,458	199,131
$200,000 under $500,000			*15	*14	16,540	281,407	7,918	116,048	11,412	165,359	43,226	1,718,251	41,907	1,609,522	8,653	108,729
$500,000 under $1,000,000			**3	**1	1,752	75,292	670	26,326	1,392	48,966	4,813	589,764	4,686	562,654	1,062	27,110
$1,000,000 or more			**	**	621	64,234	189	15,916	515	48,318	1,415	683,920	1,374	658,074	302	25,846
Taxable returns, total	—	—	**180**	**391**	**48,249,153**	**30,324,908**	**46,776,822**	**28,173,204**	**1,912,348**	**2,151,703**	**20,395,205**	**24,526,463**	**17,923,391**	**21,639,862**	**9,257,393**	**2,886,601**
Under $2,000	—	—	—	—	15,877	19,305	13,683	14,357	3,100	4,948	138,904	45,621	123,949	34,288	17,445	11,333
$2,000 under $4,000	—	—	—	—	2,142,368	606,444	2,115,382	600,337	32,725	6,107	271,543	32,531	247,280	29,790	40,613	2,741
$4,000 under $6,000	—	—	—	—	4,619,360	1,344,151	4,545,823	1,315,483	94,647	28,668	981,747	177,877	796,787	141,388	331,890	36,489
$6,000 under $8,000	—	—	—	—	5,470,598	1,777,683	5,372,089	1,750,418	128,597	27,265	1,286,641	333,567	1,068,003	248,054	502,670	85,513
$8,000 under $10,000			—	—	5,125,849	1,895,735	5,000,678	1,845,618	170,727	50,117	1,374,552	458,360	1,172,158	363,279	570,791	95,080
$10,000 under $12,000			—	—	4,552,677	1,929,803	4,429,289	1,876,590	148,008	53,213	1,278,253	487,221	1,063,758	383,220	597,078	104,001
$12,000 under $14,000			—	—	4,098,457	2,114,700	3,974,665	2,060,339	148,727	54,361	1,366,346	611,902	1,160,623	487,415	648,391	124,487
$14,000 under $16,000			—	—	3,644,709	2,062,003	3,543,307	2,004,958	126,332	57,045	1,281,281	641,247	1,086,562	515,307	649,244	125,941
$16,000 under $18,000			—	—	3,286,609	2,149,048	3,211,403	2,091,217	99,314	57,830	1,334,630	765,318	1,145,823	625,567	678,550	139,751
$18,000 under $20,000			—	—	2,906,354	2,199,318	2,831,344	2,121,483	100,132	77,835	1,330,725	831,578	1,147,614	697,619	652,502	133,959
$20,000 under $25,000	Not applicable		*27	*3	5,522,446	4,612,956	5,374,541	4,448,141	201,325	164,814	2,963,795	2,041,000	2,591,031	1,697,135	1,560,916	343,865
$25,000 under $30,000			—	—	3,115,325	2,901,633	3,003,971	2,754,052	147,945	147,581	2,231,777	2,064,266	2,031,034	1,791,178	1,107,392	273,088
$30,000 under $50,000			—	—	3,159,528	4,126,379	2,937,962	3,716,023	291,077	410,357	3,332,401	5,231,630	3,122,346	4,647,188	1,539,381	584,441
$50,000 under $100,000			—	—	490,807	1,567,375	367,153	1,107,862	163,185	459,513	968,543	4,962,890	921,454	4,497,714	305,115	465,175
$100,000 under $200,000			*135	*373	79,339	598,736	46,803	309,048	43,211	289,688	204,628	2,849,535	197,014	2,650,483	45,401	199,053
$200,000 under $500,000			*15	*14	16,482	280,193	7,874	115,116	11,390	165,076	43,211	1,718,236	41,895	1,609,509	8,650	108,727
$500,000 under $1,000,000			**3	**1	1,748	75,215	667	26,249	1,391	48,966	4,813	589,764	4,686	562,654	1,062	27,110
$1,000,000 or more			**	**	620	64,231	188	15,913	515	48,318	1,415	683,920	1,374	658,074	302	25,846
Total nontaxable returns	**3,950,506**	**801,171**	**12**	**7**	**17,219,010**	**5,090,544**	**16,999,159**	**4,861,344**	**325,509**	**229,200**	**1,235,071**	**442,870**	**1,068,694**	**374,798**	**332,431**	**68,071**
All returns, summary:																
Under $5,000	2,481,224	590,333	—	—	18,667,912	4,224,161	18,507,727	4,127,482	224,416	96,679	1,497,824	261,856	1,293,349	215,710	318,124	46,146
$5,000 under $10,000	1,469,282	210,838	—	—	15,530,374	5,772,207	15,193,118	5,623,898	451,174	148,309	3,557,836	1,024,225	2,972,453	798,273	1,417,458	225,952
$10,000 under $15,000			—	—	10,797,070	5,419,236	10,466,018	5,250,894	408,811	168,343	3,383,218	1,467,033	2,855,735	1,161,669	1,604,357	305,364
$15,000 under $20,000	Not applicable		—	—	8,014,501	5,513,153	7,814,356	5,333,703	266,799	179,450	3,377,088	1,995,638	2,899,880	1,651,018	1,675,089	344,619
$20,000 or more			192	397	12,458,306	14,486,694	11,794,762	12,698,572	886,657	1,788,122	9,814,310	20,220,581	8,970,668	18,187,989	4,574,796	2,032,592

'Less than $500.
*Estimate should be used with caution because of the small number of sample returns on which it is based.
**Data combined to avoid disclosure of information for specific taxpayers.
NOTE: Detail may not add to total because of rounding.

Table 3.10—Returns With Tax Due at Time of Filing: Tax Due by Size

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

Size of tax due	Number of returns	Adjusted gross income less deficit	Total tax liability	Tax due at time of filing	Tax withheld	
					Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total	**21,630,276**	**493,267,612**	**94,986,540**	**24,969,333**	**15,328,628**	**51,356,301**
$1 under $25	1,112,020	14,466,244	1,775,528	13,179	799,483	1,530,994
$25 under $50	1,061,772	13,485,436	1,666,279	39,586	725,275	1,422,855
$50 under $75	1,012,278	13,575,040	1,710,066	62,828	673,522	1,436,509
$75 under $100	1,038,684	14,031,699	1,756,812	91,047	685,598	1,438,155
$100 under $125	832,692	12,549,779	1,631,810	92,813	565,840	1,356,165
$125 under $150	782,915	12,105,583	1,667,496	106,960	573,709	1,390,767
$150 under $200	1,436,906	22,116,634	3,023,599	248,566	1,069,520	2,450,227
$200 under $300	2,362,767	40,915,005	5,804,837	584,088	1,770,226	4,591,948
$300 under $400	1,817,744	34,349,700	5,129,650	630,862	1,387,459	3,895,379
$400 under $500	1,427,395	28,295,736	4,316,707	640,448	1,106,032	3,213,792
$500 under $1,000	3,873,928	87,285,203	14,652,576	2,750,548	2,893,072	9,879,878
$1,000 under $1,500	1,604,256	43,002,563	8,057,963	1,957,560	1,110,669	4,702,491
$1,500 under $2,000	861,774	25,813,081	5,281,273	1,492,560	566,516	2,621,098
$2,000 or more	2,405,145	131,275,911	38,511,944	16,258,289	1,401,707	11,426,041

Size of tax due	Estimated tax payments		All other taxpayments[1]		Total refundable credits[2]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Total	**4,568,076**	**17,567,720**	**1,573,519**	**1,092,835**	**104**	**346**
$1 under $25	186,215	202,619	47,246	28,736	—	—
$25 under $50	166,052	185,614	54,950	18,225	—	—
$50 under $75	197,837	204,267	39,326	6,461	—	—
$75 under $100	198,713	215,629	54,013	11,982	—	—
$100 under $125	155,383	170,664	49,565	12,168	—	—
$125 under $150	112,474	160,296	29,588	9,472	—	—
$150 under $200	213,488	307,562	39,824	17,244	—	—
$200 under $300	367,046	584,738	101,713	44,005	*9	*58
$300 under $400	303,164	576,223	81,200	27,185	—	—
$400 under $500	227,345	436,148	71,712	26,318	—	—
$500 under $1,000	778,887	1,895,647	308,696	126,504	—	—
$1,000 under $1,500	404,095	1,309,643	168,169	88,269	—	—
$1,500 under $2,000	287,521	1,109,569	98,222	58,046	—	—
$2,000 or more	969,856	10,209,099	429,295	618,221	95	288

*Estimate should be used with caution because of the small number of sample returns on which it is based.
[1]Consists of tax paid with request for extension of filing time, excess social security taxes withheld, credit for Federal tax on gasoline, and other taxpayments.
[2]Consists of the refundable portions of the earned income credit and the business energy investment credit.
NOTE: Detail may not add to total because of rounding.

Table 3.11—Returns With Tax Overpayment: Tax Overpayment by Size

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

Size of tax overpayment	Number of returns	Adjusted gross income less deficit	Total tax liability	Overpayment				
				Total	Refund		Credit on 1979 estimated tax	
					Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	**65,468,163**	**802,046,591**	**98,057,162**	**35,415,451**	**63,775,981**	**33,034,549**	**2,237,857**	**2,380,903**
$1 under $25	2,701,535	17,808,251	2,123,865	33,258	2,572,536	31,880	129,583	1,377
$25 under $50	2,606,626	16,411,169	1,808,599	96,479	2,517,377	93,095	89,283	3,384
$50 under $75	2,534,007	17,831,261	1,955,166	155,231	2,447,554	149,600	92,450	5,631
$75 under $100	2,333,236	18,554,279	2,087,710	202,885	2,258,800	196,093	80,273	6,792
$100 under $125	2,412,321	19,927,219	2,197,673	270,705	2,312,953	259,101	104,099	11,603
$125 under $150	2,867,104	22,606,351	2,345,844	394,053	2,818,435	387,231	50,006	6,822
$150 under $200	5,388,198	48,038,580	5,232,989	935,576	5,293,245	917,319	111,085	18,257
$200 under $300	10,108,325	92,011,564	9,777,532	2,532,559	9,920,577	2,479,936	227,965	52,623
$300 under $400	8,188,953	83,452,217	9,059,817	2,837,449	8,065,210	2,789,215	145,700	48,235
$400 under $500	5,514,133	67,128,971	7,705,053	2,459,388	5,406,325	2,400,825	149,367	58,563
$500 under $1,000	12,522,938	190,085,247	22,518,440	8,726,136	12,259,885	8,497,230	370,610	228,906
$1,000 under $1,500	4,254,758	88,078,903	11,368,256	5,143,349	4,125,602	4,930,175	207,290	213,174
$1,500 under $2,000	1,827,845	43,789,595	5,954,222	3,133,813	1,757,272	2,970,044	113,387	163,769
$2,000 or more	2,208,184	76,322,983	13,921,996	8,494,572	2,020,210	6,932,804	366,759	1,561,768

Size of tax overpayment	Tax withheld		Estimated tax payments		All other taxpayments[1]		Total refundable credits[2]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	**62,891,322**	**118,538,686**	**3,234,732**	**12,377,480**	**2,309,653**	**1,755,225**	**3,950,594**	**801,222**
$1 under $25	2,487,615	1,829,234	195,703	269,275	71,484	57,711	62,590	903
$25 under $50	2,378,911	1,667,885	187,751	209,348	52,988	25,070	86,569	2,774
$50 under $75	2,360,367	1,890,484	155,946	189,701	54,623	25,099	100,712	5,112
$75 under $100	2,209,922	2,099,974	126,722	172,104	55,121	15,108	51,451	3,409
$100 under $125	2,272,839	2,274,110	145,662	177,021	38,805	11,789	61,735	5,457
$125 under $150	2,774,459	2,582,903	89,124	132,121	45,049	13,734	103,931	11,139
$150 under $200	5,193,751	5,849,727	181,003	256,019	72,113	32,214	219,150	30,604
$200 under $300	9,763,750	11,613,574	313,089	548,821	124,418	58,712	493,121	88,984
$300 under $400	7,975,264	11,286,003	212,913	430,867	127,654	39,886	586,703	140,510
$400 under $500	5,389,772	9,559,683	215,212	419,098	102,695	52,274	563,961	133,385
$500 under $1,000	12,226,109	29,227,963	531,269	1,458,351	518,870	197,644	1,509,975	360,617
$1,000 under $1,500	4,113,064	15,255,449	265,992	1,087,740	371,274	153,281	95,669	15,135
$1,500 under $2,000	1,761,559	8,250,415	147,309	728,055	252,111	107,622	8,643	1,943
$2,000 or more	1,983,940	15,151,281	467,037	6,298,959	422,448	965,080	6,384	1,248

[1]Consists of tax paid with request for extension of filing time, plus excess social security taxes withheld, credit for tax on gasoline, and other taxpayments.
[2]Consists of the refundable portions of the earned income credit and the business energy investment credit.
NOTE: Detail may not add to total because of rounding.

Table 3.12—Returns With Refund: Refund by Size

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

Size of refund	Number of returns	Adjusted gross income less deficit	Total tax liability	Overpayment				
				Total	Refund		Credit on 1979 estimated tax	
					Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	**63,775,981**	**759,831,158**	**89,064,286**	**33,702,081**	**63,775,981**	**33,034,549**	**545,675**	**667,533**
$1 under $25	2,635,906	17,734,135	2,186,886	100,179	2,635,906	32,169	63,954	68,010
$25 under $50	2,543,514	15,731,640	1,731,263	115,538	2,543,514	94,010	26,171	21,528
$50 under $75	2,459,673	16,934,822	1,853,435	162,279	2,459,673	150,724	18,116	11,555
$75 under $100	2,268,405	17,778,202	1,996,003	213,635	2,268,405	197,306	15,442	16,329
$100 under $125	2,328,227	19,010,233	2,098,628	277,109	2,328,227	261,275	20,005	15,833
$125 under $150	2,831,257	22,011,722	2,253,612	398,491	2,831,257	389,085	14,159	9,407
$150 under $200	5,313,474	47,160,977	5,112,086	945,162	5,313,474	922,488	36,361	22,674
$200 under $300	9,922,974	89,084,813	9,320,976	2,518,835	9,922,974	2,486,440	42,614	32,395
$300 under $400	8,076,527	81,338,342	8,693,892	2,820,738	8,076,527	2,798,311	33,274	22,427
$400 under $500	5,386,840	64,913,028	7,344,968	2,420,096	5,386,840	2,402,277	22,074	17,819
$500 under $1,000	12,241,028	183,903,023	21,405,928	8,597,814	12,241,028	8,523,267	88,700	74,546
$1,000 under $1,500	4,091,558	83,418,565	10,448,840	4,999,079	4,091,558	4,943,678	44,090	55,401
$1,500 under $2,000	1,747,007	41,047,022	5,369,330	3,044,660	1,747,007	2,991,743	32,549	52,917
$2,000 or more	1,929,591	59,764,632	9,248,438	7,088,468	1,929,591	6,841,777	88,166	246,691

Size of refund	Tax withheld		Estimated tax payments		All other taxpayments[1]		Total refundable credits[2]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	**62,227,188**	**115,683,586**	**1,698,709**	**4,984,296**	**2,160,614**	**1,103,544**	**3,906,815**	**794,941**
$1 under $25	2,470,347	1,820,823	146,694	423,616	62,108	41,795	55,357	831
$25 under $50	2,366,757	1,643,711	125,772	168,304	52,560	32,118	83,857	2,668
$50 under $75	2,334,122	1,850,685	83,196	133,572	50,825	26,236	102,276	5,221
$75 under $100	2,184,352	2,070,254	73,303	112,940	56,665	23,018	51,232	3,425
$100 under $125	2,251,715	2,245,626	70,514	109,320	34,472	15,910	56,212	4,880
$125 under $150	2,763,456	2,550,823	56,319	73,952	44,639	16,224	103,836	11,105
$150 under $200	5,177,133	5,825,384	110,467	168,755	65,344	33,173	216,082	29,936
$200 under $300	9,699,923	11,493,133	149,618	204,236	113,904	55,864	484,232	86,577
$300 under $400	7,925,229	11,140,433	113,966	199,506	119,926	35,900	580,472	138,790
$400 under $500	5,337,538	9,435,765	92,947	161,379	92,956	34,661	562,520	133,259
$500 under $1,000	12,108,643	28,921,885	271,102	567,214	492,419	154,423	1,503,159	360,219
$1,000 under $1,500	4,045,143	14,974,770	120,286	342,755	355,959	115,398	94,809	14,996
$1,500 under $2,000	1,720,694	8,045,966	76,672	286,476	245,314	79,596	8,313	1,953
$2,000 or more	1,842,136	13,864,328	207,853	2,032,271	373,523	439,228	4,458	1,079

[1]Consists of tax paid with request for extension of filing time, excess social security taxes withheld, credit for Federal tax on gasoline, and other taxpayments.
[2]Consists of the refundable portions of the earned income credit and the business energy investment credit.
NOTE: Detail may not add to total because of rounding.

Section 4

Taxpayers Age 65 or Over; Credit for the Elderly

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Introduction

This section presents data for two groups of returns: those on which one additional exemption was claimed for each taxpayer age 65 or over, and those on which the credit for the elderly was claimed. Most, but not all, of the returns falling into the latter category were filed by persons who also claimed an age exemption.

For 1978, as for 1977, the filing requirement for a single person age 65 or over was $3,700 in gross income (compared to a $2,950 requirement for those under 65), while for a person who qualified as a "surviving spouse" the amount was $4,700 ($3,950 for those under 65). For joint returns, if one spouse was 65 or over, the filing requirement was $5,450 and it was $6,200 if both spouses were 65 or over (compared to a $4,700 requirement for joint returns with both spouses under 65). The reason for the higher filing requirements was that the extra age exemptions made taxpayers below these limits nontaxable in any case.

Returns with Age Exemptions

Persons age 65 or over benefitted from certain special tax provisions under the Internal Revenue Code. These included:

(1) an additional $750 exemption for each taxpayer age 65 or over,

(2) the exemption from taxation of social security income, a major source of income for many older persons, and

(3) the "credit for the elderly," described below.

In addition, taxpayers age 65 or over could also include the extra exemption for age 65 or over in computing the personal exemption portion of the general tax credit.

Table 4A shows selected items reported on returns of taxpayers age 65 or over, classified by marital status. For 1978 almost 8.4 million returns, accounting for $113.0 billion of adjusted gross income and $18.2 of total income tax, were filed by taxpayers age 65 or over. Joint returns, representing 4.8 million, and returns of single persons 3.3 million, accounted for more than 97 percent of those filed.

Changes by income levels in the number of returns filed by taxpayers age 65 or over from 1968 to 1978 are illustrated in chart 4A. The proportion these returns represent of all returns filed has remained relatively constant at around 9 percent. However, returns showing adjusted gross income of less than $5,000 have declined from about 13 percent to 9 percent, primarily because the increased filing limits required fewer people to file. The proportion of returns of taxpayers age 65 or over in the income classes between $5,000 and $20,000 has almost doubled relative to all returns, but has declined by about half in the higher income classes of $20,000 to $30,000 and $30,000 or more. This may be attributed to the relatively constant nature of the sources of income, such as pensions and annuities, received by these taxpayers. Those taxpayers under age 65 are more likely to have income, such as salaries and wages, which are more reflective of the changes in the cost of living.

The tables in this section represent information reported on both the Form 1040 and Form 1040A. However, as can be determined from table 4B, only about 7 percent of taxpayers age 65 or over filed Form 1040A, primarily because much of their income was in the form of pensions, annuities, and rental income, and because many of these taxpayers claimed the credit for the elderly. All of these items required the use of the Form 1040.

Credit for the Elderly

For taxpayers under age 65, the basic amount of income subject to the credit for the elderly was pensions and annuities received from public retirement systems, limited to $2,500 for single persons, $3,750 for couples filing jointly if both had qualifying pensions, and $1,875 for married persons living apart

from their spouses. This base was further reduced by pensions received under the Social Security or Railroad Retirement Acts and by the amount of earned income in excess of $900 ($1,200 for taxpayers over age 62). The actual credit for the elderly equalled 15 percent of the (reduced) base.

The (income) computation base for taxpayers age 65 or over, on the other hand, was simply $2,500, $3,750, or $1,875, depending on marital status, reduced by pensions received under the Social Security or Railroad Retirement Acts. Instead of an earned income limitation reducing the base for the credit, taxpayers age 65 or over used an adjusted gross income limitation. This limitation equalled one-half of the excess of adjusted gross income over $7,500 for single persons, over $10,000 for married couples, and over $5,000 for married persons who were separated. Thus, no credit was allowed for single persons age 65 or over with adjusted gross incomes over $12,500, married couples with incomes over $17,500, or separated persons with incomes over $8,750.

Details on the size of adjusted gross income and the age of taxpayers claiming the credit for the elderly are shown in table 4C. Of the 689,000 returns showing a credit for the elderly, almost two-thirds was reported on returns of taxpayers age 65 or over. Characteristics, such as sources of income, of all returns with a credit for the elderly are shown in table 4.4.

Chart 4A.

Returns of taxpayers age 65 or over as a percent of all returns, by size of adjusted gross income, 1968, 1973, and 1978

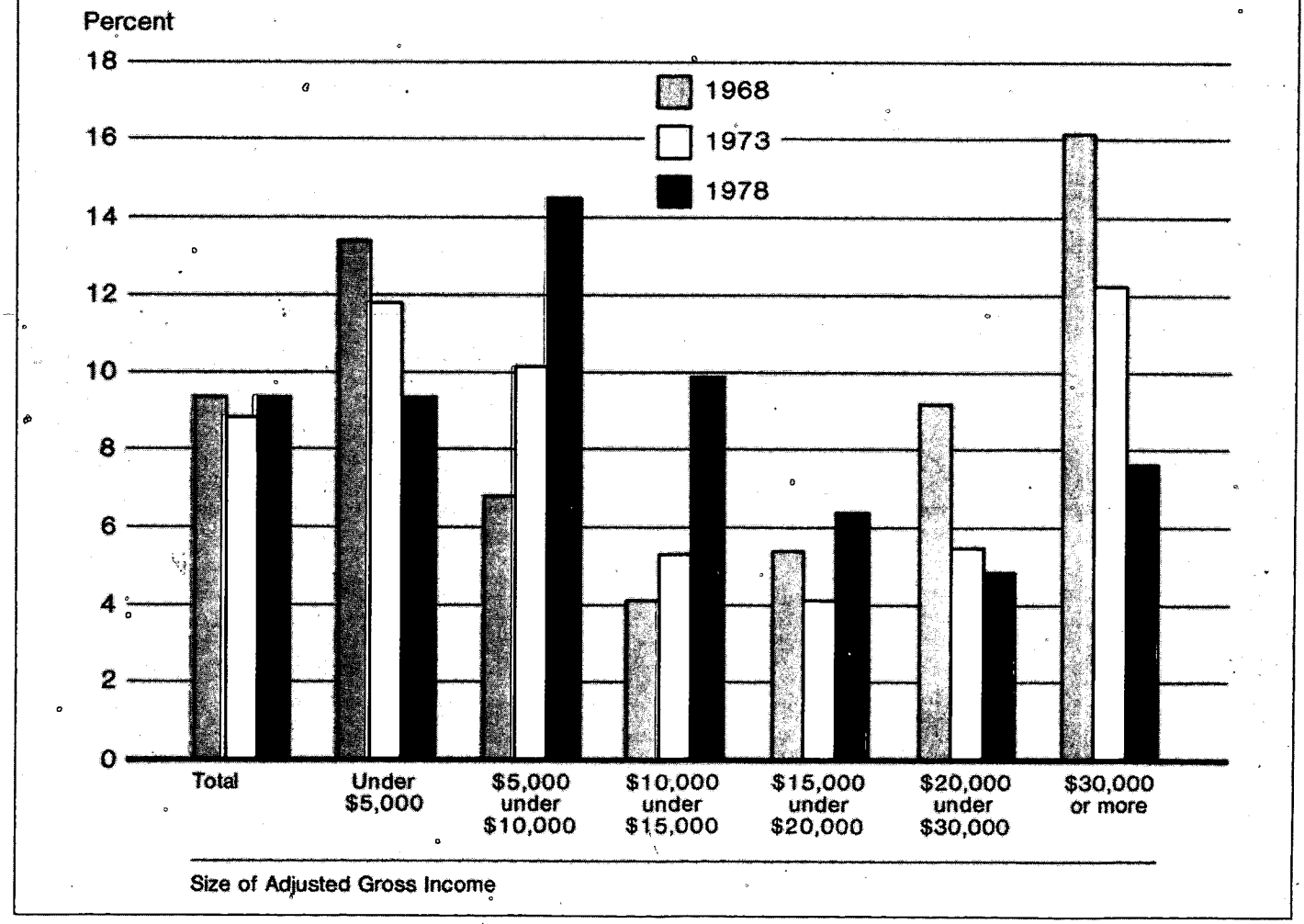

Table 4A.—Returns of Taxpayers Age 65 or Over: Selected Tax Items by Marital Status

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

Marital status	Number of returns	Adjusted gross income less deficit	Exemptions		Returns with zero bracket amount only	
			Number of exemptions	Amount	Number of returns	Zero bracket amount
	(1)	(2)	(3)	(4)	(5)	(6)
All returns, total	**8,370,125**	**113,025,209**	**24,816,862**	**18,612,647**	**5,952,655**	**14,968,909**
Joint returns of husbands and wives, total	4,800,892	78,159,800	17,511,398	13,133,549	3,288,533	9,560,771
Both age 65 or over	2,625,985	42,374,133	10,623,954	7,967,966	1,794,770	5,143,937
Husband age 65 or over; wife under 65	1,809,112	29,615,827	5,751,340	4,313,505	1,237,991	3,650,597
Wife age 65 or over; husband under 65	365,795	6,169,840	1,136,104	852,078	255,772	766,237
Separate returns of husbands and wives	80,925	1,002,879	164,651	123,488	46,133	72,613
Returns of heads of households	139,037	1,631,834	369,220	276,915	100,356	212,532
Returns of surviving spouses	*8,970	*105,900	*26,910	*20,183	*8,884	*28,429
Returns of single persons	3,340,301	32,124,796	6,744,683	5,058,512	2,508,749	5,094,564

Marital status	Returns with itemized deductions						Taxable income	
	Number of returns	Total itemized deductions	Zero bracket amount		Excess itemized deductions		Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount		
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	**1,908,533**	**13,910,725**	**1,851,178**	**5,104,163**	**1,902,437**	**8,538,236**	**7,803,833**	**87,363,729**
Joint returns of husbands and wives, total	1,196,536	9,399,611	1,174,727	3,669,024	1,196,468	5,570,778	4,463,260	60,457,959
Both age 65 or over	630,656	5,180,221	615,995	1,908,499	630,589	3,162,154	2,410,765	31,861,150
Husband age 65 or over; wife under 65	472,155	3,582,555	465,484	1,464,844	472,154	2,071,698	1,703,475	23,583,271
Wife age 65 or over; husband under 65	93,725	636,835	93,248	295,681	93,725	336,927	349,020	5,013,538
Separate returns of husbands and wives	33,162	178,802	32,634	52,214	27,360	128,333	78,767	775,635
Returns of heads of households	32,682	188,073	32,618	71,717	32,682	116,172	132,974	1,245,207
Returns of surviving spouses	*86	*2,100	*86	*275	*86	*1,824	*8,970	*83,893
Returns of single persons	646,067	4,142,139	611,113	1,310,932	645,841	2,721,128	3,119,862	24,801,036

Marital status	Tax preferences		Additional tax for tax preferences		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
All returns, total	**151,560**	**4,757,887**	**124,883**	**379,114**	**5,756,956**	**17,824,741**	**5,764,334**	**18,203,855**
Joint returns of husbands and wives, total	108,100	3,529,530	89,034	285,022	3,281,344	12,679,754	3,287,461	12,964,776
Both age 65 or over	57,126	2,034,622	48,006	164,459	1,710,521	6,912,868	1,713,891	7,077,327
Husband age 65 or over; wife under 65	45,498	1,387,611	35,864	115,147	1,288,802	4,863,466	1,289,662	4,978,613
Wife age 65 or over; husband under 65	5,476	107,298	5,164	5,416	282,021	903,420	283,908	908,836
Separate returns of husbands and wives	2,090	47,229	1,915	3,876	65,789	206,388	65,827	210,264
Returns of heads of households	630	29,973	449	2,314	106,791	237,444	106,830	239,758
Returns of surviving spouses	*85	*2,489	*84	*185	*8,970	*9,737	*8,970	*9,922
Returns of single persons	40,655	1,148,666	33,401	87,717	2,294,062	4,691,419	2,295,246	4,779,136

*Estimate should be used with caution because of the small number of sample returns on which it is based.
NOTE: Detail may not add to total because of rounding.

Table 4B.—Form 1040A Returns of Taxpayers Age 65 or Over: Selected Characteristics

[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	Exemptions		Salaries and wages		Dividends in adjusted gross income	
			Total number of exemptions	Number of exemptions for age 65 or over	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	**565,347**	**3,524,939**	**1,550,061**	**622,098**	**547,768**	**3,400,400**	**22,528**	**31,253**
Under $5,000	299,943	866,359	750,152	327,041	282,364	784,418	*16,347	*31,013
$5,000 under $10,000	171,638	1,255,453	519,075	195,372	171,638	1,228,533	—	—
$10,000 under $15,000	52,362	625,560	155,779	55,797	52,362	616,083	*2,559	*90
$15,000 under $20,000	31,052	538,000	93,999	33,536	31,052	533,530	—	—
$20,000 or more	*10,352	*239,568	*31,056	*10,352	*10,352	*237,836	*3,622	*151

Size of adjusted gross income	Interest received		Zero bracket amount		Taxable income		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	**200,018**	**93,286**	**480,323**	**1,110,595**	**480,323**	**2,423,451**	**311,879**	**238,359**
Under $5,000	96,041	50,928	214,919	336,591	214,919	364,802	56,343	4,087
$5,000 under $10,000	51,453	26,920	171,638	494,798	171,638	866,146	161,770	58,711
$10,000 under $15,000	25,843	9,388	52,362	150,711	52,362	508,726	52,362	63,904
$15,000 under $20,000	18,275	4,470	31,052	95,367	31,052	467,501	31,052	72,637
$20,000 or more	*8,406	*1,580	*10,352	*33,126	*10,352	*216,276	*10,352	*39,019

Size of adjusted gross income	General tax credit		Income tax after credits		Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)
Total	**311,879**	**34,172**	**261,497**	**203,814**	**261,497**	**203,834**
Under $5,000	56,343	2,744	*26,649	*1,342	*26,649	*1,342
$5,000 under $10,000	161,770	16,341	141,082	42,269	141,082	42,269
$10,000 under $15,000	52,362	7,635	52,362	56,090	52,362	56,090
$15,000 under $20,000	31,052	5,589	31,052	67,048	31,052	67,068
$20,000 or more	*10,352	*1,863	*10,352	*37,064	*10,352	*37,064

*Estimate should be used with caution because of the small number of sample returns on which it is based.
NOTE: Detail may not add to total because of rounding.

Table 4C.—Returns With Credit for the Elderly: Credit by Age of Taxpayer and Size of Adjusted Gross Income

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

Size of adjusted gross income	All returns				Returns of taxpayers under 65			
	Number of returns	Adjusted gross income less deficit	Income tax before credits	Credit for the elderly	Number of returns	Adjusted gross income less deficit	Income tax before credits	Credit for the elderly
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	**689,246**	**7,352,500**	**803,923**	**145,255**	**245,059**	**3,609,340**	**499,746**	**73,106**
Under $5,000	51,479	230,815	7,324	3,406	*11,097	*46,102	*2,008	*1,446
$5,000 under $10,000	377,963	2,860,862	208,224	68,441	73,104	581,491	44,466	19,172
$10,000 under $15,000	160,139	1,924,523	192,434	40,311	69,864	857,764	93,646	21,772
$15,000 under $20,000	43,293	735,307	98,823	13,664	39,703	677,034	91,954	12,963
$20,000 under $30,000	37,108	857,716	132,563	12,298	34,738	804,725	124,219	11,695
$30,000 under $50,000	17,695	640,992	137,252	6,680	15,341	563,772	123,600	5,702
$50,000 or more	1,569	102,285	27,304	454	1,212	78,453	19,853	356

Size of adjusted gross income	Returns of taxpayers age 65 or over							
	Total				Joint returns with one taxpayer under 65 and one 65 or over			
	Number of returns	Adjusted gross income less deficit	Income tax before credits	Credit for the elderly	Number of returns	Adjusted gross income less deficit	Income tax before credits	Credit for the elderly
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	**444,187**	**3,743,160**	**304,177**	**72,149**	**82,646**	**948,702**	**89,632**	**17,883**
Under $5,000	40,382	184,713	5,317	1,961	—	—	—	—
$5,000 under $10,000	304,859	2,279,371	163,758	49,269	38,421	307,778	14,749	6,658
$10,000 under $15,000	90,275	1,066,759	98,788	18,539	36,937	451,128	41,093	8,960
$15,000 under $20,000	*3,590	*58,274	*6,869	*702	*2,232	*36,422	*4,430	*593
$20,000 under $30,000	*2,370	*52,991	*8,343	*603	*2,345	*52,321	*8,258	*596
$30,000 under $50,000	*2,354	*77,220	*13,652	*978	*2,354	*77,220	*13,652	*978
$50,000 or more	*357	*23,833	*7,451	*98	*357	*23,833	*7,451	*98

*Estimate should be used with caution because of the small number of sample returns on which it is based.
NOTE: Detail may not add to total because of rounding.

Table 4.1—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Exemptions		Salaries and wages		Total net profit less loss from business activities[1]		Sales of capital assets net gain less loss		Sales of property *other* than capital assets net gain less loss		Domestic and foreign dividends received	
			Total number of exemptions	Number of exemptions for age 65 or over	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total	
													Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	**8,370,125**	**113,025,209**	**24,816,862**	**10,996,804**	**3,351,694**	**30,592,153**	**1,538,291**	**7,174,622**	**2,149,188**	**6,207,897**	**150,771**	**281,401**	**3,342,111**	**15,487,395**
Under $2,000	470,123	—203,336	1,311,900	590,749	150,342	247,660	145,664	—652,295	52,616	156,991	9,794	2,422	90,972	103,772
$2,000 under $4,000	908,075	2,893,003	2,372,110	1,097,388	345,816	904,904	168,789	158,632	135,463	32,425	*5,188	*5,236	185,983	167,143
$4,000 under $6,000	1,351,494	6,741,744	3,633,302	1,657,732	436,834	1,480,218	158,712	163,185	187,511	119,764	8,862	9,170	402,821	495,344
$6,000 under $8,000	1,278,050	8,954,124	3,716,153	1,659,137	481,296	2,143,723	163,112	306,730	229,133	119,097	21,813	22,269	404,669	564,152
$8,000 under $10,000	911,337	8,142,207	2,831,864	1,274,418	338,688	1,932,877	113,047	148,835	174,336	219,194	*446	*—666	355,381	539,899
$10,000 under $12,000	667,395	7,278,266	2,071,597	899,023	276,810	1,991,172	104,628	169,551	175,761	170,041	8,914	3,639	289,837	604,086
$12,000 under $14,000	549,788	7,116,516	1,697,827	745,453	245,351	2,055,164	73,345	281,185	184,152	181,071	10,595	4,480	234,301	533,784
$14,000 under $16,000	357,329	5,335,635	1,105,497	484,252	146,238	1,387,965	73,529	269,425	112,671	142,062	6,370	18,444	183,803	550,801
$16,000 under $18,000	315,352	5,370,850	981,013	422,675	146,456	1,626,117	50,305	212,791	102,616	290,767	7,372	15,602	145,217	464,255
$18,000 under $20,000	245,846	4,650,645	763,379	325,488	122,507	1,430,593	54,622	280,390	86,750	216,181	10,459	5,533	135,596	396,581
$20,000 under $25,000	410,518	9,144,031	1,288,370	545,855	197,492	3,066,385	90,340	497,297	170,521	383,069	16,490	37,343	246,096	1,042,425
$25,000 under $30,000	269,680	7,387,691	909,085	383,027	137,206	2,473,108	71,071	446,168	121,709	341,209	10,364	31,980	169,491	898,125
$30,000 under $50,000	390,130	14,540,414	1,302,636	553,534	192,284	4,018,262	137,457	1,408,806	230,594	889,738	18,915	52,757	282,667	2,238,552
$50,000 under $100,000	177,559	11,823,360	598,822	257,659	93,879	2,990,109	90,812	1,693,592	129,185	984,272	9,450	38,555	152,851	2,517,058
$100,000 under $200,000	49,588	6,590,556	171,870	74,023	29,345	1,640,586	30,635	977,268	40,464	702,316	3,632	15,007	45,453	1,725,996
$200,000 under $500,000	15,042	4,298,702	51,878	22,291	9,370	932,223	10,212	553,280	13,128	610,067	1,637	10,111	14,254	1,371,955
$500,000 under $1,000,000	2,090	1,410,231	7,116	3,036	1,297	192,189	1,474	131,249	1,892	268,932	327	4,328	2,012	570,980
$1,000,000 or more	729	1,550,570	2,443	1,064	483	78,900	537	128,533	686	380,699	143	5,189	707	702,487
Taxable returns, total	**5,764,334**	**102,662,621**	**16,960,245**	**7,478,918**	**2,387,317**	**27,703,498**	**1,014,605**	**7,269,119**	**1,735,149**	**5,938,577**	**118,727**	**229,561**	**2,740,480**	**14,694,662**
Under $2,000	2,421	—81,762	8,217	3,671	944	16,188	2,251	—131,474	2,381	93,573	**230	**4,478	1,277	11,251
$2,000 under $4,000	*6,780	*25,917	*13,581	*6,781	*5,030	*19,685	*70	*—1,558	*70	*1,662	**	**	*20	*2,175
$4,000 under $6,000	608,170	3,057,237	1,227,188	608,877	135,748	444,483	40,087	22,137	76,550	42,072	*4,548	—2,919	228,494	335,800
$6,000 under $8,000	905,379	6,447,099	2,333,319	1,046,497	329,250	1,541,856	96,477	232,271	144,500	63,795	12,249	5,475	305,365	429,514
$8,000 under $10,000	853,032	7,617,960	2,618,375	1,184,968	325,378	1,872,007	103,564	171,786	165,763	205,548	*219	*652	336,807	471,778
$10,000 under $12,000	636,360	6,940,600	1,970,134	852,646	273,438	1,956,722	97,331	142,760	165,528	171,723	8,292	3,815	275,683	559,807
$12,000 under $14,000	536,863	6,954,944	1,658,070	725,634	244,800	2,053,296	71,963	272,954	175,280	159,543	10,120	4,280	224,756	506,252
$14,000 under $16,000	351,705	5,252,348	1,090,505	477,919	143,976	1,372,239	70,303	262,463	112,290	140,124	4,826	15,040	180,262	542,123
$16,000 under $18,000	312,523	5,322,324	974,559	419,712	146,226	1,624,888	49,649	203,910	102,592	290,751	7,365	15,327	145,193	463,417
$18,000 under $20,000	242,913	4,595,094	751,982	319,958	122,507	1,430,593	53,498	273,103	86,399	213,944	10,458	5,530	135,244	396,201
$20,000 under $25,000	405,348	9,027,191	1,276,040	540,035	196,787	3,061,301	88,978	501,718	167,533	381,154	16,140	22,920	241,318	987,979
$25,000 under $30,000	269,391	7,379,618	907,939	382,543	137,122	2,466,143	70,782	442,666	121,615	341,436	10,280	32,445	169,407	898,097
$30,000 under $50,000	389,206	14,506,258	1,300,582	552,578	192,111	4,017,474	136,533	1,412,183	229,772	888,888	18,914	52,829	281,899	2,209,993
$50,000 under $100,000	176,905	11,783,341	596,811	256,799	93,593	2,988,817	90,338	1,678,991	128,749	982,664	9,358	35,066	152,395	2,511,103
$100,000 under $200,000	49,483	6,577,655	171,533	73,918	29,261	1,636,246	30,561	972,208	40,424	702,017	3,622	15,007	45,391	1,724,125
$200,000 under $500,000	15,039	4,298,022	51,869	22,287	9,369	932,186	10,210	553,200	13,126	610,062	1,637	10,111	14,251	1,371,608
$500,000 under $1,000,000	2,087	1,408,206	7,098	3,031	1,294	190,475	1,473	131,268	1,891	268,922	326	4,316	2,011	570,951
$1,000,000 or more	729	1,550,570	2,443	1,064	483	78,900	537	128,533	686	380,699	143	5,189	707	702,487
Total nontaxable returns	**2,605,791**	**10,362,588**	**7,856,617**	**3,517,886**	**964,377**	**2,888,655**	**523,686**	**—94,497**	**414,039**	**269,320**	**32,044**	**51,840**	**601,631**	**792,733**
All returns, summary:														
Under $5,000	2,072,230	5,807,374	5,439,387	2,492,510	719,752	1,856,473	401,132	—388,080	287,130	231,356	19,786	5,601	494,781	491,289
$5,000 under $10,000	2,846,849	20,720,369	8,425,942	3,786,914	1,033,224	4,852,909	348,192	513,168	491,929	416,115	26,317	32,830	945,045	1,379,021
$10,000 under $15,000	1,402,419	17,076,038	4,357,799	1,898,207	600,686	4,804,930	215,849	586,496	418,116	405,738	21,985	12,151	607,481	1,395,300
$15,000 under $20,000	733,291	12,675,873	2,261,514	978,684	336,676	3,686,080	140,580	626,846	243,834	594,385	21,725	35,547	381,273	1,154,207
$20,000 or more	1,315,336	56,745,555	4,332,220	1,840,489	661,356	15,391,761	432,538	5,836,193	708,179	4,560,303	60,958	195,271	913,531	11,067,578

Footnotes at end of table.

Table 4.1—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income — Continued

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

Size of adjusted gross income	Domestic and foreign dividends received - Continued		Interest received		Pensions and annuities				Rent net income less loss		Royalty net income less loss		Estate or trust net income less loss	
	In adjusted gross income				Total		In adjusted gross income							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	**2,831,367**	**15,071,547**	**7,381,603**	**28,490,144**	**3,899,993**	**20,077,792**	**3,807,280**	**19,007,553**	**1,793,240**	**4,477,695**	**265,192**	**1,190,393**	**249,008**	**1,299,698**
Under $2,000	56,740	96,764	307,386	343,758	70,672	163,110	58,815	62,183	102,492	—71,571	7,491	20,790	4,570	—481
$2,000 under $4,000	150,203	148,311	685,759	1,101,388	278,028	607,822	261,705	508,646	172,374	88,068	18,935	12,667	*3,769	*378
$4,000 under $6,000	340,548	454,551	1,148,738	2,486,645	677,104	1,927,837	663,659	1,795,719	238,668	197,677	27,321	23,767	*17,661	*31,923
$6,000 under $8,000	323,485	516,666	1,134,615	3,041,282	659,407	2,553,539	651,457	2,451,309	227,789	353,516	21,562	28,098	15,281	19,250
$8,000 under $10,000	295,679	499,700	836,768	2,553,117	541,674	2,473,097	532,073	2,408,841	168,678	334,075	31,924	27,569	*13,100	*10,074
$10,000 under $12,000	243,612	566,906	610,519	2,072,577	356,271	2,008,833	350,136	1,926,907	123,420	290,100	16,091	22,524	23,359	66,060
$12,000 under $14,000	206,680	504,841	504,837	2,002,360	286,863	1,739,430	285,025	1,686,136	125,199	317,061	10,699	42,385	13,073	28,859
$14,000 under $16,000	153,051	527,428	339,820	1,451,465	203,060	1,369,730	193,556	1,274,242	70,639	240,807	12,135	4,991	16,713	30,467
$16,000 under $18,000	126,431	445,949	298,210	1,482,041	160,427	1,043,056	155,996	991,433	83,939	245,663	11,861	50,127	5,923	34,015
$18,000 under $20,000	117,794	378,317	233,888	1,271,905	118,601	819,463	116,954	797,514	66,836	206,386	10,670	60,740	*5,263	*30,557
$20,000 under $25,000	213,697	1,009,805	396,956	2,253,561	189,786	1,507,661	186,474	1,413,433	113,324	289,865	17,607	60,907	29,742	146,673
$25,000 under $30,000	147,950	872,137	260,705	1,608,869	114,862	1,203,237	112,789	1,151,317	78,023	346,670	16,356	83,206	21,923	65,481
$30,000 under $50,000	249,646	2,196,399	382,653	3,226,181	166,279	1,748,654	163,082	1,688,845	125,984	652,453	34,207	207,748	37,537	253,822
$50,000 under $100,000	145,101	2,492,718	174,368	2,109,623	57,863	644,795	56,630	599,973	67,704	569,156	17,971	172,784	26,559	224,361
$100,000 under $200,000	44,037	1,718,470	48,793	820,886	14,427	183,902	14,342	175,845	20,104	272,305	6,628	124,705	9,975	155,230
$200,000 under $500,000	14,026	1,369,571	14,813	428,263	3,927	66,912	3,856	60,862	6,711	114,628	3,005	122,974	3,664	107,474
$500,000 under $1,000,000	1,984	570,645	2,059	120,219	560	11,908	554	10,579	1,001	20,483	526	53,289	653	42,448
$1,000,000 or more	703	702,370	716	116,005	182	4,807	177	3,769	355	10,352	203	71,123	243	53,107
Taxable returns, total	**2,369,946**	**14,345,605**	**5,359,067**	**24,677,984**	**2,887,799**	**17,050,905**	**2,840,528**	**16,372,182**	**1,248,373**	**4,061,080**	**221,109**	**1,145,656**	**221,027**	**1,266,171**
Under $2,000	828	11,137	1,521	20,820	204	4,731	204	2,091	1,308	—17,344	613	473	29	—617
$2,000 under $4,000	*20	*2,172	*1,802	*1,211	*1,733	*5,462	*1,733	*5,460	*10	*-94	*10	*11	*18	*177
$4,000 under $6,000	205,245	314,872	541,816	1,337,364	272,642	804,271	272,642	787,895	*81,228	97,335	*18,216	*13,486	*10,380	*23,385
$6,000 under $8,000	251,375	396,702	819,735	2,277,311	462,494	1,761,748	458,361	1,713,570	155,166	210,998	17,678	27,469	*10,808	*14,861
$8,000 under $10,000	277,156	433,904	778,586	2,387,044	506,124	2,295,060	496,523	2,236,133	142,616	255,442	28,400	27,311	*8,556	*6,698
$10,000 under $12,000	229,498	524,942	585,299	1,949,809	344,198	1,912,368	338,063	1,846,014	117,467	267,052	14,332	22,130	20,889	55,736
$12,000 under $14,000	201,136	477,949	494,307	1,918,742	277,820	1,719,686	275,982	1,667,461	120,633	316,385	10,692	42,182	13,073	28,859
$14,000 under $16,000	149,520	519,217	334,566	1,434,964	200,205	1,337,774	190,701	1,244,185	69,085	239,547	12,135	4,991	16,713	30,467
$16,000 under $18,000	126,407	445,116	295,513	1,479,547	160,427	1,043,056	155,996	991,433	81,606	210,125	11,861	50,127	*5,900	*34,011
$18,000 under $20,000	117,443	378,007	230,955	1,244,797	116,441	801,016	114,794	779,243	66,484	206,013	10,670	60,740	*5,263	*30,557
$20,000 under $25,000	209,244	955,919	392,085	2,211,995	187,667	1,502,999	184,355	1,408,989	113,255	290,995	17,607	60,907	29,139	143,367
$25,000 under $30,000	147,866	872,118	260,416	1,608,437	114,862	1,203,237	112,789	1,151,317	77,938	346,989	16,356	83,206	21,923	65,481
$30,000 under $50,000	248,879	2,167,917	382,333	3,219,750	166,279	1,748,654	163,082	1,688,845	125,911	652,274	34,206	207,747	37,511	253,406
$50,000 under $100,000	144,645	2,486,818	173,863	2,101,245	57,630	643,821	56,397	598,999	67,549	567,844	17,971	172,784	26,290	221,522
$100,000 under $200,000	43,975	1,716,604	48,688	820,844	14,406	183,410	14,321	175,354	20,052	272,104	6,628	124,705	9,975	155,230
$200,000 under $500,000	14,023	1,369,225	14,810	428,114	3,925	66,897	3,854	60,847	6,710	114,598	3,005	122,974	3,664	107,474
$500,000 under $1,000,000	1,983	570,616	2,056	119,984	560	11,908	554	10,579	1,000	20,466	526	53,289	653	42,448
$1,000,000 or more	703	702,370	716	116,005	182	4,807	177	3,769	355	10,352	203	71,123	243	53,107
Total nontaxable returns	**461,421**	**725,942**	**2,022,536**	**3,812,161**	**1,012,194**	**3,026,887**	**966,752**	**2,635,371**	**544,867**	**416,615**	**44,083**	**44,737**	**27,981**	**33,527**
All returns, summary:														
Under $5,000	389,495	444,388	1,582,106	2,680,816	638,850	1,529,640	604,232	1,276,703	403,051	116,446	39,178	49,329	19,084	23,495
$5,000 under $10,000	777,160	1,271,604	2,531,160	6,845,373	1,588,035	6,195,765	1,563,477	5,949,996	506,950	785,320	68,055	63,561	35,297	37,649
$10,000 under $15,000	517,226	1,317,429	1,291,943	4,801,303	749,503	4,416,961	735,921	4,242,752	289,222	727,335	33,483	66,573	39,337	97,774
$15,000 under $20,000	330,342	1,106,012	695,331	3,479,044	375,719	2,563,551	365,746	2,433,480	180,811	572,682	27,973	114,194	24,994	92,185
$20,000 or more	817,144	10,932,115	1,281,063	10,683,607	547,886	5,371,875	537,904	5,104,622	413,206	2,275,912	96,503	896,736	130,296	1,048,596

Footnotes at end of table.

Table 4.1—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	All other sources net income less loss[2]		Total statutory adjustments		Returns with zero bracket amount only		Returns with itemized deductions						Taxable income	
							Number of returns	Total itemized deductions	Zero bracket amount		Excess itemized deductions			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Zero bracket amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
All returns, total	**782,726**	**238,660**	**487,879**	**1,006,555**	**5,952,655**	**14,968,909**	**1,908,533**	**13,910,725**	**1,851,178**	**5,104,163**	**1,902,437**	**8,538,236**	**7,803,833**	**87,363,729**
Under $2,000	23,317	−373,098	9,595	36,458	63,088	14,660	*4,211	*11,398	—	—	*4,211	*1,539	63,088	14,660
$2,000 under $4,000	36,397	1,826	25,848	69,478	787,625	1,119,736	14,365	72,011	*4,884	*3,377	14,365	33,362	792,509	1,149,835
$4,000 under $6,000	64,202	36,291	32,728	57,167	1,240,400	2,803,021	111,066	420,011	102,895	202,064	107,699	156,755	1,343,295	3,911,585
$6,000 under $8,000	76,924	28,998	49,018	76,814	1,125,188	3,097,522	152,862	642,609	139,714	336,966	152,862	242,619	1,264,902	5,943,672
$8,000 under $10,000	60,702	47,984	31,317	39,392	749,041	2,113,618	162,296	724,325	155,160	414,848	162,296	274,203	904,201	5,755,051
$10,000 under $12,000	56,925	14,906	23,221	16,117	519,277	1,488,282	148,118	708,802	145,242	392,661	145,723	295,428	664,519	5,438,948
$12,000 under $14,000	82,731	98,486	46,116	85,512	397,272	1,148,029	152,516	748,144	149,580	397,633	152,516	337,354	546,852	5,509,623
$14,000 under $16,000	51,058	15,094	26,301	26,757	236,803	690,583	120,526	568,290	118,076	334,129	120,260	228,593	354,879	4,300,899
$16,000 under $18,000	40,069	14,456	28,461	38,110	212,278	624,609	103,074	584,879	100,900	281,509	103,074	298,258	313,178	4,379,463
$18,000 under $20,000	21,297	7,678	19,023	35,149	150,073	446,846	95,773	486,196	95,314	259,382	95,773	219,663	245,387	3,861,355
$20,000 under $25,000	63,506	43,795	35,621	58,103	225,803	673,644	184,715	1,062,288	180,902	513,640	184,715	539,766	406,705	7,676,153
$25,000 under $30,000	68,385	46,999	38,979	79,454	110,959	337,117	158,721	948,048	158,711	477,329	158,721	470,687	269,670	6,235,346
$30,000 under $50,000	74,150	112,382	69,228	166,979	113,609	348,342	276,521	2,083,240	276,477	822,170	276,521	1,259,588	390,086	12,304,469
$50,000 under $100,000	43,805	86,118	38,696	137,902	19,078	56,560	158,481	1,943,118	158,146	472,130	158,414	1,469,787	177,224	9,908,750
$100,000 under $200,000	13,785	42,508	10,497	54,570	1,833	5,346	47,755	1,174,036	47,682	143,919	47,755	1,029,819	49,515	5,437,807
$200,000 under $500,000	4,488	10,421	2,794	21,171	299	909	14,743	906,540	14,720	44,231	14,742	862,248	15,019	3,398,956
$500,000 under $1,000,000	704	1,318	336	5,446	20	59	2,070	370,416	2,059	6,096	2,070	364,288	2,079	1,042,376
$1,000,000 or more	281	2,500	100	1,976	9	26	720	456,373	716	2,079	720	454,279	725	1,094,781
Taxable returns, total	**639,340**	**482,577**	**415,155**	**829,389**	**4,094,807**	**11,221,023**	**1,667,098**	**12,117,973**	**1,666,523**	**4,704,689**	**1,661,228**	**7,413,300**	**5,761,330**	**82,634,679**
Under $2,000	1,393	−80,456	44	624	—	—	**	**	—	—	**11	**149	*6,761	*15,726
$2,000 under $4,000	*60	*−2,752	*9	*65	*6,761	*10,801	**11	**175	—	—	42,587	18,886	608,170	2,119,882
$4,000 under $6,000	18,839	2,862	*14,873	*25,736	562,216	1,233,649	45,954	114,500	45,954	97,536	84,168	59,063	905,368	4,638,133
$6,000 under $8,000	49,047	18,295	38,156	55,504	821,211	2,137,559	84,168	262,417	84,157	203,316	124,512	113,468	853,024	5,540,842
$8,000 under $10,000	53,596	47,045	24,734	25,612	728,520	2,051,485	124,512	449,841	124,504	336,355	122,403	145,392	636,306	5,318,312
$10,000 under $12,000	53,673	14,006	22,152	14,109	511,562	1,466,076	124,798	491,204	124,744	346,282	140,298	233,619	536,863	5,477,772
$12,000 under $14,000	82,049	98,767	46,077	85,474	396,565	1,145,767	140,298	611,223	140,298	377,604	116,775	166,374	351,705	4,268,103
$14,000 under $16,000	51,058	15,094	25,896	25,983	234,890	684,832	116,815	496,736	116,815	330,370	100,246	220,832	312,523	4,370,573
$16,000 under $18,000	40,068	15,198	28,461	38,110	212,277	624,606	100,246	500,842	100,246	279,683	92,849	181,010	242,881	3,850,389
$18,000 under $20,000	21,288	7,678	18,688	35,110	150,064	446,817	92,849	438,186	92,817	257,075	179,923	408,839	405,343	7,661,513
$20,000 under $25,000	62,863	45,947	35,580	58,020	225,425	672,508	179,923	919,839	179,918	510,983	158,628	469,500	269,381	6,229,319
$25,000 under $30,000	68,301	46,646	38,895	77,266	110,763	336,490	158,628	946,563	158,618	477,031	275,607	1,234,413	389,162	12,297,029
$30,000 under $50,000	74,082	111,911	69,220	166,967	113,599	348,310	275,607	2,055,986	275,563	821,125	158,043	1,453,947	176,615	9,885,700
$50,000 under $100,000	43,789	86,265	38,662	137,673	18,795	55,790	158,110	1,926,258	157,820	471,340	47,650	1,028,068	49,410	5,426,909
$100,000 under $200,000	13,764	41,878	10,478	54,541	1,833	5,346	47,650	1,171,959	47,577	143,592	14,739	861,662	15,017	3,398,841
$200,000 under $500,000	4,486	10,404	2,794	21,171	299	909	14,740	905,947	14,718	44,227	2,069	363,798	2,076	1,040,853
$500,000 under $1,000,000	703	1,290	336	5,446	18	53	2,069	369,924	2,058	6,093	720	454,279	725	1,094,781
$1,000,000 or more	281	2,500	100	1,976	9	26	720	456,373	716	2,079	241,209	1,124,935	2,042,503	4,729,050
Total nontaxable returns	**143,386**	**−243,916**	**72,724**	**177,165**	**1,857,848**	**3,747,885**	**241,435**	**1,792,752**	**184,655**	**399,473**	64,161	107,977	1,545,577	2,931,335
All returns, summary:											377,272	600,502	2,822,418	13,843,468
Under $5,000	88,705	−358,341	49,395	130,811	1,495,793	2,459,306	67,528	265,897	49,784	85,644	354,588	707,850	1,396,150	13,114,773
$5,000 under $10,000	172,837	100,342	99,111	148,496	2,469,549	6,689,251	377,272	1,604,457	352,869	871,610	262,758	671,446	728,665	10,375,515
$10,000 under $15,000	169,667	128,437	81,296	114,880	1,045,170	3,015,919	357,249	1,698,120	350,980	955,217	843,658	6,450,461	1,311,023	47,098,638
$15,000 under $20,000	82,413	22,183	61,826	86,765	470,533	1,382,430	262,758	1,398,191	258,132	710,098				
$20,000 or more	269,104	346,040	196,251	525,601	471,610	1,422,002	843,726	8,944,060	839,413	2,481,594				

Footnotes at end of table.

Table 4.1—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Income tax before credits		Tax credits											
			Total		Credit for the elderly		Earned income credit used to offset income tax before credits		General tax credit					
									Total		Taxable income credit		Personal exemption credit	
	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
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	**6,480,740**	**19,066,636**	**6,480,739**	**1,241,894**	**444,187**	**72,149**	***9,454**	***295**	**6,480,734**	**829,968**	**3,300,087**	**525,817**	**3,180,647**	**304,151**
Under $2,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $4,000	**149,217	**3,712	149,216	3,454	—	—	—	—	149,216	3,428	—	—	149,216	3,428
$4,000 under $6,000	825,553	135,837	825,553	64,771	88,968	7,606	—	—	825,553	54,317	—	—	825,553	54,317
$6,000 under $8,000	1,198,168	406,321	1,198,168	136,587	154,139	23,524	*9,454	*295	1,198,168	106,856	182,188	14,208	1,015,980	92,648
$8,000 under $10,000	893,558	534,744	893,558	137,980	102,134	20,099			893,558	105,642	311,109	31,792	582,449	73,850
$10,000 under $12,000	653,091	628,562	653,091	111,739	56,119	12,535			653,091	85,302	297,060	39,152	356,031	46,150
$12,000 under $14,000	540,584	727,631	540,584	93,585	24,746	3,926			540,584	81,190	357,421	56,295	183,163	24,895
$14,000 under $16,000	354,473	619,623	354,473	74,547	*10,712	*2,239			354,473	60,234	331,133	57,408	23,340	2,826
$16,000 under $18,000	312,852	682,950	312,852	66,994	*1,951	*447			312,852	55,232	301,132	53,631	11,720	1,601
$18,000 under $20,000	243,577	642,686	243,577	58,119	*337	*92			243,577	43,219	234,542	42,122	9,035	1,096
$20,000 under $25,000	406,423	1,399,742	406,423	95,298	*1,613	*418			406,423	72,456	396,576	71,291	9,847	1,165
$25,000 under $30,000	269,670	1,263,111	269,670	62,068	*757	*185	Not applicable		269,670	48,296	265,369	47,722	4,301	574
$30,000 under $50,000	389,239	2,988,045	389,239	118,845	*2,354	*978			389,239	69,941	384,616	69,196	4,623	744
$50,000 under $100,000	177,037	3,376,440	177,037	91,900	*336	*90			177,037	31,744	173,006	31,130	4,031	614
$100,000 under $200,000	49,477	2,445,635	49,477	56,579	**21	**9			49,477	8,910	48,550	8,739	927	171
$200,000 under $500,000	15,019	1,842,466	15,019	42,079	**	**			15,014	2,700	14,682	2,643	332	57
$500,000 under $1,000,000	2,078	639,421	2,078	14,897	**	**			2,078	374	2,013	362	65	11
$1,000,000 or more	724	729,709	724	12,453	—	—			724	128	690	124	34	4
Taxable returns, total	**5,759,882**	**18,970,548**	**5,759,881**	**1,145,806**	**351,222**	**59,459**	***8,801**	***278**	**5,759,876**	**784,231**	**3,286,302**	**523,906**	**2,473,574**	**260,325**
Under $2,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $4,000	**6,761	**732	*6,760	*473	—	—	—	—	*6,760	*473	—	—	*6,760	*473
$4,000 under $6,000	607,454	118,866	607,454	47,800	41,860	3,377	—	—	607,454	42,602	—	—	607,454	42,602
$6,000 under $8,000	905,366	376,210	905,366	106,476	121,874	19,767	*8,801	*278	905,366	83,119	182,188	14,208	723,178	68,912
$8,000 under $10,000	853,024	523,426	853,024	126,662	92,306	16,784			853,024	101,560	307,574	31,469	545,450	70,091
$10,000 under $12,000	636,145	619,698	636,145	102,874	52,355	11,148			636,145	83,540	292,374	38,539	343,771	45,002
$12,000 under $14,000	536,863	726,091	536,863	92,044	24,746	3,926			536,863	80,715	357,309	56,279	179,554	24,436
$14,000 under $16,000	351,705	615,120	351,705	70,044	*10,712	*2,239			351,705	59,787	328,679	56,988	23,026	2,800
$16,000 under $18,000	312,197	681,609	312,197	65,652	*1,951	*447			312,197	55,116	300,477	53,515	11,720	1,601
$18,000 under $20,000	242,881	641,037	242,881	56,470	*337	*92			242,881	43,094	233,855	41,999	9,026	1,095
$20,000 under $25,000	405,343	1,397,543	405,343	93,099	*1,613	*418			405,343	72,314	395,863	71,163	9,480	1,151
$25,000 under $30,000	269,381	1,262,185	269,381	61,142	*757	*185	Not applicable		269,381	48,244	265,080	47,670	4,301	574
$30,000 under $50,000	389,012	2,986,398	389,012	117,198	*2,354	*978			389,012	69,917	384,544	69,183	4,468	733
$50,000 under $100,000	176,562	3,369,778	176,562	85,238	*336	*90			176,562	31,659	172,531	31,045	4,031	614
$100,000 under $200,000	49,372	2,441,069	49,372	52,014	**21	**9			49,372	8,891	48,445	8,720	927	171
$200,000 under $500,000	15,017	1,842,405	15,017	42,018	**	**			15,012	2,699	14,682	2,643	330	57
$500,000 under $1,000,000	2,075	638,674	2,075	14,150	**	**			2,075	373	2,011	362	64	11
$1,000,000 or more	724	729,709	724	12,453	—	—			724	128	690	124	34	4
Total nontaxable returns	**720,858**	**96,088**	**720,858**	**96,088**	**92,965**	**12,689**	***653**	***17**	**720,858**	**45,737**	**13,785**	**1,911**	**707,073**	**43,826**
All returns, summary:														
Under $5,000	595,146	55,916	595,145	35,542	40,382	1,961	—	—	595,145	32,855	—	—	595,145	32,855
$5,000 under $10,000	2,471,350	1,024,697	2,471,350	307,251	304,859	49,269	*9,454	*295	2,471,350	237,389	493,297	46,000	1,978,053	191,389
$10,000 under $15,000	1,378,048	1,656,529	1,378,048	245,215	90,275	18,539			1,378,048	197,507	823,700	124,403	554,348	73,103
$15,000 under $20,000	726,529	1,644,924	726,529	159,768	*3,590	*702	Not applicable		726,529	127,670	697,588	124,205	28,941	3,465
$20,000 or more	1,309,667	14,684,569	1,309,667	494,119	5,081	1,679			1,309,662	234,548	1,285,502	231,208	24,160	3,340

Footnotes at end of table.

Table 4.1—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Income tax after credits		Additional tax for tax preferences		Total income tax		All other taxes		Earned income credit used to offset all other taxes		Total tax liability		Earned income credit, refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
All returns, total	**5,756,956**	**17,824,741**	**124,883**	**379,114**	**5,764,334**	**18,203,855**	**968,252**	**440,346**	**13,184**	**2,184**	**6,052,497**	**18,642,018**	**64,147**	**12,138**
Under $2,000	**	**	2,420	11,110	2,421	11,124	43,785	5,140	*746	*56	45,306	16,208	12,760	1,577
$2,000 under $4,000	**6,761	**258	*20	*414	*6,780	*658	110,125	18,152	7,223	1,471	110,134	17,340	14,829	3,027
$4,000 under $6,000	607,454	71,066	*853	*1,796	608,170	72,861	107,532	22,314	*2,708	*421	689,119	94,755	22,143	5,694
$6,000 under $8,000	905,344	269,734	*35	*686	905,379	270,420	120,706	29,110	*2,507	*237	948,245	299,293	*14,415	*1,839
$8,000 under $10,000	853,024	396,764	*8	*92	853,032	396,856	72,248	18,643			857,282	415,499		
$10,000 under $12,000	635,931	516,824	*430	*1,199	636,360	518,022	60,451	21,834			643,077	539,856		
$12,000 under $14,000	536,863	634,047	*811	*225	536,863	634,271	58,322	26,305			538,238	660,577		
$14,000 under $16,000	351,704	545,076	*602	*646	351,705	545,722	51,445	20,953			354,473	566,676		
$16,000 under $18,000	311,641	615,957	9,107	3,804	312,523	619,761	36,619	21,594			313,156	641,355		
$18,000 under $20,000	242,876	584,567	6,239	5,973	242,913	590,540	41,895	23,293			243,686	613,833		
$20,000 under $25,000	403,698	1,304,444	12,955	7,129	405,348	1,311,573	52,668	33,653			406,027	1,345,226		
$25,000 under $30,000	269,363	1,201,043	12,574	9,446	269,391	1,210,489	49,802	34,879	Not applicable		269,680	1,245,368	Not applicable	
$30,000 under $50,000	388,641	2,869,200	31,920	45,198	389,206	2,914,398	83,279	78,120			389,469	2,992,518		
$50,000 under $100,000	176,535	3,284,540	30,197	85,985	176,905	3,370,525	55,155	58,997			177,234	3,429,522		
$100,000 under $200,000	49,339	2,389,056	11,610	68,159	49,483	2,457,215	17,254	18,556			49,514	2,475,771		
$200,000 under $500,000	14,989	1,800,387	4,083	63,967	15,039	1,864,354	5,846	6,802			15,040	1,871,157		
$500,000 under $1,000,000	2,069	624,525	730	30,656	2,087	655,181	811	1,235			2,088	656,416		
$1,000,000 or more	724	717,257	289	42,628	729	759,885	309	765			729	760,650		
Taxable returns, total	**5,756,956**	**17,824,741**	**124,883**	**379,114**	**5,764,334**	**18,203,855**	**670,913**	**383,390**	*2	*(3)	**5,764,334**	**18,587,245**	—	—
Under $2,000	**	**	2,420	11,110	2,421	11,124	156	176	*2	*(3)	2,421	11,299	—	—
$2,000 under $4,000	**6,761	**258	*20	*414	*6,780	*658	*10	*18	—	—	*6,780	*676	—	—
$4,000 under $6,000	607,454	71,066	*853	*1,796	608,170	72,861	25,374	5,222	—	—	608,170	78,083	—	—
$6,000 under $8,000	905,344	269,734	*35	*686	905,379	270,420	77,378	21,750	—	—	905,379	292,170	—	—
$8,000 under $10,000	853,024	396,764	*8	**92	853,032	396,856	67,998	17,374			853,032	414,230		
$10,000 under $12,000	635,931	516,824	*430	*1,199	636,360	518,022	53,734	18,732			636,360	536,755		
$12,000 under $14,000	536,863	634,047	*811	*225	536,863	634,271	56,947	25,537			536,863	659,808		
$14,000 under $16,000	351,704	545,076	*602	*646	351,705	545,722	48,677	19,735			351,705	565,457		
$16,000 under $18,000	311,641	615,957	9,107	3,804	312,523	619,761	35,986	20,856			312,523	640,617		
$18,000 under $20,000	242,876	584,567	6,239	5,973	242,913	590,540	41,122	22,689			242,913	613,229		
$20,000 under $25,000	403,698	1,304,444	12,955	7,129	405,348	1,311,573	51,989	33,228			405,348	1,344,800		
$25,000 under $30,000	269,363	1,201,043	12,574	9,446	269,391	1,210,489	49,513	34,461	Not applicable		269,391	1,244,950	Not applicable	
$30,000 under $50,000	388,641	2,869,200	31,920	45,198	389,206	2,914,398	83,016	77,779			389,206	2,992,176		
$50,000 under $100,000	176,535	3,284,540	30,197	85,985	176,905	3,370,525	54,826	58,520			176,905	3,429,045		
$100,000 under $200,000	49,339	2,389,056	11,610	68,159	49,483	2,457,215	17,223	18,513			49,483	2,475,727		
$200,000 under $500,000	14,989	1,800,387	4,083	63,967	15,039	1,864,354	5,845	6,802			15,039	1,871,157		
$500,000 under $1,000,000	2,069	624,525	730	30,656	2,087	655,181	810	1,235			2,087	656,416		
$1,000,000 or more	724	717,257	289	42,628	729	759,885	309	765			729	760,650		
Total nontaxable returns	—	—	—	—	—	—	**297,339**	**56,956**	**13,182**	**2,184**	**288,163**	**54,772**	**64,147**	**12,138**
All returns, summary:														
Under $5,000	325,468	20,375	2,586	11,848	327,917	32,223	216,763	35,447	9,135	1,802	520,319	65,868	44,570	9,011
$5,000 under $10,000	2,047,115	717,447	*750	*2,249	2,047,865	719,696	237,633	57,912	4,049	383	2,129,767	777,226	19,577	3,127
$10,000 under $15,000	1,355,398	1,411,315	1,636	1,980	1,355,827	1,413,294	150,430	59,093			1,365,688	1,472,387		
$15,000 under $20,000	723,617	1,485,156	15,553	9,868	724,537	1,495,023	98,302	54,886	Not applicable		726,942	1,549,910	Not applicable	
$20,000 or more	1,305,358	14,190,450	104,358	353,169	1,308,188	14,543,619	265,124	233,008			1,309,781	14,776,627		

*Estimate should be used with caution because of the small number of sample returns on which it is based.
**Data combined to avoid disclosure of information for specific taxpayers.
[1]Consists of business and profession, farm, partnership, and Small Business Corporation net profit less loss.
[2]Consists of State income tax refunds, alimony received, and other income less loss.
[3]Less than $500.
NOTE: Detail may not add to total because of rounding.

Table 4.2—Joint Returns With at Least One Taxpayer Age 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Exemptions		Salaries and wages		Total net profit less loss from business activities[1]		Sales of capital assets net gain less loss		Sales of property *other* than capital assets net gain less loss		Domestic and foreign dividends received	
			Total number of exemptions	Number of exemptions for age 65 or over	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total	
													Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	**4,800,892**	**78,159,800**	**17,511,398**	**7,426,877**	**2,404,846**	**25,221,596**	**1,151,479**	**6,139,905**	**1,327,084**	**4,635,234**	**119,843**	**263,696**	**1,818,625**	**8,935,794**
Under $2,000	215,749	—309,144	801,669	336,375	77,566	158,151	98,330	—491,863	30,121	120,790	5,014	16,352	30,624	37,005
$2,000 under $4,000	322,023	1,013,465	1,184,544	511,336	135,640	340,063	102,075	79,250	42,319	34,244	*5,185	*4,012	54,765	34,239
$4,000 under $6,000	550,966	2,823,010	1,992,819	857,204	252,453	893,009	106,350	99,640	81,385	72,099	*4,314	*12,089	132,058	109,149
$6,000 under $8,000	696,581	4,878,909	2,521,082	1,076,980	336,878	1,545,576	108,514	194,206	128,800	82,702	16,642	16,776	171,604	238,023
$8,000 under $10,000	559,385	4,993,876	2,108,323	922,466	262,310	1,477,664	81,076	144,023	88,887	145,326	*384	*—989	186,705	225,006
$10,000 under $12,000	436,981	4,769,195	1,594,212	668,609	215,702	1,587,428	82,503	131,771	99,472	139,861	7,471	3,559	162,919	214,998
$12,000 under $14,000	350,955	4,553,688	1,284,762	546,620	185,083	1,521,669	60,583	222,815	111,819	130,371	9,629	4,781	120,958	230,777
$14,000 under $16,000	248,532	3,695,206	882,524	375,455	129,507	1,254,501	53,840	201,548	76,464	88,262	3,401	15,606	104,374	239,894
$16,000 under $18,000	218,711	3,729,155	785,293	326,034	125,262	1,402,515	39,745	166,961	70,820	226,882	6,421	11,070	83,860	195,407
$18,000 under $20,000	173,967	3,295,671	618,280	253,609	97,811	1,114,516	47,096	226,424	57,107	135,345	9,759	3,848	88,064	201,814
$20,000 under $25,000	296,294	6,595,936	1,053,849	431,631	169,043	2,620,078	72,346	415,216	107,816	251,550	12,322	33,117	159,382	510,649
$25,000 under $30,000	221,193	6,060,296	809,427	334,540	121,871	2,231,240	63,185	399,419	102,482	257,508	10,017	30,382	130,801	550,482
$30,000 under $50,000	314,384	11,688,241	1,144,765	477,788	175,786	3,732,835	120,710	1,229,891	181,260	663,539	16,126	49,922	221,271	1,429,009
$50,000 under $100,000	140,205	9,336,243	522,422	220,305	83,197	2,707,664	77,714	1,523,101	101,792	708,942	8,212	34,619	120,357	1,665,424
$100,000 under $200,000	40,652	5,383,900	153,396	65,087	26,611	1,515,074	26,978	890,578	33,784	550,231	3,094	12,550	37,281	1,230,442
$200,000 under $500,000	12,180	3,477,707	45,894	19,423	8,554	870,085	8,796	491,875	10,760	499,214	1,473	8,501	11,534	992,803
$500,000 under $1,000,000	1,604	1,081,098	6,109	2,550	1,161	178,688	1,228	106,711	1,487	221,714	267	3,468	1,554	401,084
$1,000,000 or more	530	1,093,346	2,028	865	411	70,843	410	108,339	509	306,654	112	4,033	514	429,588
Taxable returns, total	**3,287,461**	**71,349,497**	**11,899,919**	**5,001,352**	**1,775,164**	**23,122,559**	**768,992**	**6,213,466**	**1,079,109**	**4,412,649**	**92,568**	**198,998**	**1,483,327**	**8,577,721**
Under $2,000	1,541	—51,207	6,446	2,791	**228	**9,610	1,511	—97,505	1,502	61,170	**215	**4,325	1,250	8,682
$2,000 under $4,000	*11	*28	*43	*12	**	**	*11	*—2,739	*11	*1,453	**	**	*11	*923
$4,000 under $6,000	*3,315	*18,540	*10,670	*4,022	*3,306	*6,345	*3,315	*—28,176	*716	*17,925	—	—	*3,306	*465
$6,000 under $8,000	352,011	2,567,635	1,204,911	492,441	189,940	954,691	45,091	122,960	49,603	29,150	*7,078	*—18	80,577	131,707
$8,000 under $10,000	511,480	4,562,693	1,915,634	843,416	249,043	1,416,859	76,056	139,567	84,674	138,921	*157	*329	172,437	182,771
$10,000 under $12,000	415,490	4,534,973	1,511,837	631,776	212,384	1,553,439	77,743	123,855	91,765	135,283	6,850	3,736	152,985	194,387
$12,000 under $14,000	343,942	4,467,178	1,256,829	532,713	184,532	1,519,801	59,240	214,838	108,379	124,581	9,154	4,581	116,760	229,002
$14,000 under $16,000	245,497	3,651,208	872,710	371,711	127,245	1,238,774	51,210	201,787	76,453	88,258	1,857	12,202	103,196	235,074
$16,000 under $18,000	218,321	3,722,454	783,983	325,510	125,032	1,401,286	39,355	162,500	70,796	226,866	6,414	10,795	83,836	194,570
$18,000 under $20,000	171,034	3,240,120	606,883	248,079	97,811	1,114,516	45,972	219,137	56,756	133,108	9,758	3,844	87,712	201,434
$20,000 under $25,000	294,982	6,565,472	1,049,235	429,669	168,384	2,615,049	71,332	421,364	106,845	249,496	11,972	18,694	158,397	504,119
$25,000 under $30,000	220,904	6,052,223	808,281	334,056	121,787	2,224,275	62,896	395,917	102,388	257,735	9,933	30,847	130,717	550,454
$30,000 under $50,000	314,213	11,682,203	1,144,217	477,585	175,767	3,732,663	120,539	1,231,601	181,191	662,989	16,125	49,994	221,256	1,428,999
$50,000 under $100,000	139,854	9,313,994	521,153	219,748	83,047	2,706,446	77,376	1,515,070	101,523	708,209	8,120	31,130	120,068	1,663,182
$100,000 under $200,000	40,556	5,372,082	153,077	64,991	26,536	1,510,940	26,913	886,404	33,753	549,930	3,084	12,550	37,219	1,228,571
$200,000 under $500,000	12,179	3,477,482	45,891	19,422	8,553	870,049	8,795	491,815	10,759	499,216	1,473	8,501	11,533	992,738
$500,000 under $1,000,000	1,601	1,079,072	6,091	2,545	1,158	176,973	1,227	106,731	1,486	221,703	266	3,456	1,553	401,055
$1,000,000 or more	530	1,093,346	2,028	865	411	70,843	410	108,339	509	306,654	112	4,033	514	429,588
Total nontaxable, returns	**1,513,431**	**6,810,303**	**5,611,479**	**2,425,525**	**629,682**	**2,099,037**	**382,487**	**—73,561**	**247,975**	**222,585**	**27,275**	**64,697**	**335,298**	**358,072**
All returns, summary:														
Under $5,000	758,570	1,698,355	2,780,122	1,178,850	315,098	845,379	250,349	—345,695	101,115	166,920	11,097	21,238	133,767	102,321
$5,000 under $10,000	1,586,134	11,701,762	5,828,315	2,525,511	749,749	3,569,083	245,996	370,950	270,397	288,241	20,442	27,002	441,989	541,102
$10,000 under $15,000	928,078	11,347,616	3,374,753	1,423,866	473,367	3,832,397	173,673	457,208	255,088	313,005	19,129	11,842	337,954	589,626
$15,000 under $20,000	501,068	8,695,299	1,790,318	746,461	279,998	3,048,231	110,094	492,311	160,594	407,716	17,552	27,021	222,221	493,265
$20,000 or more	1,027,042	44,716,767	3,737,890	1,552,189	586,634	13,926,506	371,367	5,165,130	539,890	3,459,352	51,623	176,592	682,694	7,209,480

Footnotes at end of table.

Table 4.2—Joint Returns With at Least One Taxpayer Age 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Domestic and foreign dividends received - Continued		Interest received		Pensions and annuities				Rent net income less loss		Royalty net income less loss		Estate or trust net income less loss	
	In adjusted gross income				Total		In adjusted gross income							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	**1,481,087**	**8,659,534**	**4,225,993**	**17,239,777**	**2,378,320**	**13,299,655**	**2,302,852**	**12,515,497**	**1,120,003**	**2,866,300**	**157,130**	**745,356**	**108,195**	**511,638**
Under $2,000	19,998	33,908	123,601	183,828	25,959	77,769	20,073	28,698	52,618	—58,459	2,321	13,855	796	—4,072
$2,000 under $4,000	37,673	27,621	227,960	323,434	110,655	257,557	99,012	198,876	51,737	36,814	*5,250	*2,136	*14	*142
$4,000 under $6,000	97,704	93,542	446,007	819,733	308,908	818,870	295,463	710,347	128,057	110,156	*3,834	*9,654	*3,910	*447
$6,000 under $8,000	127,484	211,204	589,098	1,405,451	359,358	1,369,942	355,492	1,300,156	122,578	166,892	*7,686	*8,337	*4,427	*4,348
$8,000 under $10,000	150,518	199,988	508,619	1,439,781	339,353	1,421,804	329,752	1,384,542	120,379	202,928	18,221	7,399	*11,747	*2,828
$10,000 under $12,000	126,817	190,136	403,579	1,261,240	242,764	1,355,989	236,629	1,280,665	86,521	153,911	11,498	16,149	*3,604	*6,457
$12,000 under $14,000	99,392	212,633	320,926	1,143,937	189,202	1,115,167	187,364	1,069,603	79,273	167,647	*7,294	*29,007	*6,645	*23,877
$14,000 under $16,000	81,000	223,498	236,809	869,392	144,805	1,008,814	137,709	926,999	46,197	122,633	*7,171	*3,190	*4,901	*3,981
$16,000 under $18,000	68,193	182,979	202,232	902,080	120,734	726,152	116,303	680,842	58,258	153,218	9,953	25,396	*1,312	*925
$18,000 under $20,000	75,339	187,966	164,902	879,560	87,690	628,049	86,043	610,066	46,195	109,193	7,816	41,328	*1,972	*4,290
$20,000 under $25,000	134,200	485,974	286,269	1,477,986	146,887	1,178,320	143,575	1,124,272	84,732	179,329	10,375	20,937	12,224	30,933
$25,000 under $30,000	109,857	528,298	214,022	1,249,100	96,994	1,060,171	94,921	1,013,093	60,232	253,583	14,254	82,226	12,228	44,640
$30,000 under $50,000	190,130	1,392,881	309,516	1,461,995	139,794	1,481,294	136,597	1,438,057	104,375	489,801	29,880	173,109	18,158	107,450
$50,000 under $100,000	113,358	1,644,227	138,050	1,635,893	48,716	560,228	47,571	523,856	55,296	439,637	13,261	81,976	16,173	90,890
$100,000 under $200,000	36,036	1,223,709	40,264	672,895	12,524	165,446	12,442	157,981	16,846	219,811	5,401	78,038	6,746	76,233
$200,000 under $500,000	11,347	990,686	12,027	344,126	3,357	59,081	3,295	54,446	5,642	96,543	2,371	74,861	2,699	54,664
$500,000 under $1,000,000	1,530	400,794	1,588	88,524	470	10,497	465	9,495	801	15,549	403	34,991	471	24,537
$1,000,000 or more	511	429,491	524	80,822	150	4,505	146	3,502	266	7,113	141	42,769	168	39,069
Taxable returns, total	**1,237,469**	**8,344,892**	**3,059,234**	**14,915,775**	**1,698,278**	**11,139,915**	**1,657,601**	**10,646,411**	**789,386**	**2,580,378**	**138,918**	**719,192**	**94,035**	**504,298**
Under $2,000	802	8,570	1,343	16,691	**44	**176	**44	**169	**1,145	**—7,905	609	594	27	—628
$2,000 under $4,000	*11	*921	*11	*172	**	**	**	**	**	**	*10	*11	*9	*76
$4,000 under $6,000	*3,306	*324	*3,306	*22,121	—	—	—	—	—	—	—	—	—	—
$6,000 under $8,000	62,085	118,813	296,363	701,641	173,698	641,138	173,649	625,349	56,639	48,712	*3,802	*7,708	—	—
$8,000 under $10,000	136,301	159,648	460,794	1,321,892	307,822	1,267,977	298,221	1,234,799	96,542	140,855	14,697	7,141	*7,203	*—547
$10,000 under $12,000	116,922	171,418	385,433	1,170,147	232,440	1,269,457	226,305	1,209,704	83,411	145,549	11,488	16,114	*3,604	*6,457
$12,000 under $14,000	99,195	210,963	313,913	1,082,135	185,591	1,106,168	183,753	1,060,795	75,311	169,034	*7,287	*28,803	*6,645	*23,877
$14,000 under $16,000	79,832	218,912	233,774	857,275	143,943	1,000,751	136,847	919,087	44,643	121,373	*7,171	*3,190	*4,901	*3,981
$16,000 under $18,000	68,169	182,146	201,974	901,806	120,734	726,152	116,303	680,842	58,098	152,865	9,953	25,396	*1,289	*921
$18,000 under $20,000	74,988	187,657	161,969	852,451	85,530	609,602	83,883	591,795	45,843	108,820	7,816	41,328	*1,972	*4,290
$20,000 under $25,000	133,540	479,625	285,256	2,468,044	146,589	1,178,002	143,277	1,124,172	84,663	180,459	10,375	20,937	11,903	28,795
$25,000 under $30,000	109,773	528,278	213,733	1,248,669	96,994	1,060,171	94,921	1,013,093	60,147	253,902	14,254	82,226	12,228	44,640
$30,000 under $50,000	190,116	1,392,872	309,350	2,455,960	139,794	1,481,294	136,597	1,438,057	104,302	489,622	29,879	173,108	18,132	107,034
$50,000 under $100,000	113,069	1,642,023	137,712	1,630,710	48,619	559,987	47,474	523,616	55,141	438,325	13,261	81,976	16,038	90,900
$100,000 under $200,000	35,974	1,221,844	40,168	672,859	12,503	164,955	12,421	157,490	16,794	219,609	5,401	78,038	6,746	76,233
$200,000 under $500,000	11,346	990,621	12,026	344,091	3,357	59,081	3,295	54,446	5,641	96,513	2,371	74,861	2,699	54,664
$500,000 under $1,000,000	1,529	400,765	1,585	88,289	470	10,497	465	9,495	800	15,533	403	34,991	471	24,537
$1,000,000 or more	511	429,491	524	80,822	150	4,505	146	3,502	266	7,113	141	42,769	168	39,069
Total nontaxable, returns	**243,618**	**314,643**	**1,166,759**	**2,324,002**	**680,042**	**2,159,740**	**645,251**	**1,869,086**	**330,617**	**285,921**	**18,212**	**26,165**	**14,160**	**7,340**
All returns, summary:														
Under $5,000	90,576	87,319	525,409	753,342	232,329	582,000	208,362	436,339	160,914	49,800	10,902	24,438	888	—3,759
$5,000 under $10,000	342,801	478,945	1,369,876	3,418,885	911,904	3,363,941	891,430	3,186,281	314,455	408,530	26,410	16,943	20,006	7,452
$10,000 under $15,000	268,768	537,395	855,998	2,876,958	511,625	2,971,262	500,451	2,821,723	195,398	392,381	23,014	46,555	13,103	33,025
$15,000 under $20,000	181,973	459,816	472,450	2,179,251	273,570	1,862,909	263,597	1,746,452	121,046	314,222	20,718	68,515	5,331	6,504
$20,000 or more	596,969	7,096,058	1,002,260	8,011,341	448,892	4,519,543	439,012	4,324,703	328,190	1,701,366	76,086	588,906	68,867	468,415

Footnotes at end of table.

Table 4.2—Joint Returns With at Least One Taxpayer Age 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	All others sources net income less loss[2]		Total statutory adjustments		Returns with zero bracket amount only		Returns with itemized deductions						Taxable income	
							Number of returns	Total itemized deductions	Zero bracket amount		Excess itemized deductions			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Zero bracket amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
All returns, total	**569,420**	**171,934**	**383,464**	**810,667**	**3,288,533**	**9,560,771**	**1,196,536**	**9,399,611**	**1,174,727**	**3,669,024**	**1,196,468**	**5,570,778**	**4,463,260**	**60,457,959**
Under $2,000	15,545	—289,014	5,383	21,318	—	—	*595	*2,042	—	—	*595	*138	—	—
$2,000 under $4,000	16,097	—24	10,501	33,102	214,336	168,644	7,046	31,040	*1,632	*185	7,046	8,493	215,968	168,829
$4,000 under $6,000	34,943	28,352	11,251	26,059	524,520	1,240,990	26,418	105,209	25,529	49,210	26,418	20,672	550,049	1,308,772
$6,000 under $8,000	38,802	2,848	36,810	59,587	632,841	2,017,266	63,740	293,022	59,160	164,226	63,740	89,054	692,001	2,906,826
$8,000 under $10,000	42,428	27,279	25,669	36,891	466,020	1,491,264	93,365	459,297	87,165	269,426	93,365	160,529	553,185	3,262,505
$10,000 under $12,000	37,616	12,975	18,737	14,955	344,584	1,102,669	92,397	456,745	92,335	285,468	92,397	161,074	436,919	3,412,508
$12,000 under $14,000	63,093	89,035	32,536	61,686	274,005	876,816	76,950	382,572	74,494	237,130	76,950	136,332	348,499	3,455,948
$14,000 under $16,000	44,117	12,026	25,112	26,430	172,042	550,534	76,490	351,720	76,033	243,255	76,490	106,952	248,075	2,927,326
$16,000 under $18,000	30,143	12,528	22,592	36,239	158,679	507,773	60,032	334,656	60,031	191,772	60,032	142,554	218,710	2,997,684
$18,000 under $20,000	16,930	4,876	14,625	21,740	116,685	373,392	57,282	333,959	56,824	176,154	57,282	150,657	173,509	2,684,200
$20,000 under $25,000	48,719	11,833	33,535	55,290	177,075	566,640	119,219	649,340	118,916	380,531	119,219	267,839	295,991	5,543,245
$25,000 under $30,000	62,520	40,215	34,689	69,407	93,024	297,677	128,169	753,696	128,159	410,109	128,169	343,555	221,183	5,109,827
$30,000 under $50,000	65,658	99,881	64,637	151,119	98,453	315,050	215,931	1,601,645	215,926	690,476	215,931	910,673	314,379	9,919,043
$50,000 under $100,000	36,217	69,232	34,733	123,794	14,683	46,982	125,522	1,452,845	125,195	400,564	125,455	1,051,229	139,878	7,897,082
$100,000 under $200,000	11,907	34,851	9,680	48,051	1,314	4,204	39,338	913,218	39,309	125,667	39,338	787,348	40,623	4,484,128
$200,000 under $500,000	3,879	11,906	2,581	19,199	251	803	11,929	686,910	11,918	38,132	11,928	648,743	12,169	2,795,092
$500,000 under $1,000,000	586	1,082	309	4,456	15	48	1,589	276,110	1,581	5,058	1,589	271,027	1,596	806,705
$1,000,000 or more	220	2,054	84	1,342	6	19	524	315,585	520	1,661	524	313,908	526	778,238
Taxable returns, total	**470,783**	**381,549**	**337,195**	**690,669**	**2,228,788**	**7,131,870**	**1,057,124**	**8,513,767**	**1,056,698**	**3,380,500**	**1,057,056**	**5,131,052**	**3,285,486**	**57,358,627**
Under $2,000	**696	**—45,982	14	119	—	—	**	**	—	—	**	**	—	—
$2,000 under $4,000	**	**	*9	*65	**	**	**	**	—	—	**	**	**	**
$4,000 under $6,000	—	—	—	—	**3,316	**10,363	—	—	—	—	—	—	**3,316	**10,537
$6,000 under $8,000	14,620	—2,584	26,189	38,787	333,802	1,068,166	**18,211	**63,428	18,198	58,230	**18,211	**5,153	352,000	1,658,953
$8,000 under $10,000	35,322	26,340	19,086	23,111	449,034	1,436,909	62,446	244,613	62,446	199,827	62,446	44,786	511,480	3,081,182
$10,000 under $12,000	36,835	12,218	17,668	12,947	339,351	1,085,923	76,139	324,801	76,111	243,514	76,139	81,156	415,462	3,319,969
$12,000 under $14,000	62,976	89,457	32,536	61,686	273,298	874,554	70,644	317,560	70,644	226,061	70,644	91,499	343,942	3,433,057
$14,000 under $16,000	44,117	12,026	24,707	25,657	170,499	545,597	74,998	333,493	74,998	239,994	74,998	93,500	245,497	2,903,176
$16,000 under $18,000	30,142	13,269	22,592	36,239	158,678	507,770	59,643	332,892	59,643	190,530	59,643	142,035	218,321	2,992,432
$18,000 under $20,000	16,921	4,876	14,290	21,702	116,676	373,363	54,358	285,949	54,327	173,846	54,358	112,003	171,003	2,673,234
$20,000 under $25,000	48,358	14,042	33,494	55,207	176,743	565,577	118,239	626,698	118,234	378,349	118,239	248,333	294,977	5,530,404
$25,000 under $30,000	62,436	39,861	34,605	67,219	92,828	297,050	128,076	752,212	128,066	409,811	128,076	342,368	220,894	5,103,800
$30,000 under $50,000	65,590	99,411	64,629	151,107	98,443	315,018	215,770	1,597,568	215,765	690,078	215,770	907,112	314,208	9,916,977
$50,000 under $100,000	36,201	69,379	34,732	123,790	14,536	46,512	125,318	1,445,421	125,036	400,055	125,251	1,044,459	139,572	7,882,176
$100,000 under $200,000	11,886	34,221	9,670	48,036	1,314	4,204	39,242	911,239	39,213	125,360	39,242	785,676	40,527	4,474,222
$200,000 under $500,000	3,878	11,905	2,581	19,199	251	803	11,928	686,689	11,917	38,129	11,927	648,526	12,168	2,795,087
$500,000 under $1,000,000	585	1,055	309	4,456	13	42	1,588	275,618	1,580	5,054	1,588	270,538	1,593	805,182
$1,000,000 or more	220	2,054	84	1,342	6	19	524	315,585	520	1,661	524	313,908	526	778,238
Total nontaxable, returns	**98,637**	**—209,615**	**46,269**	**119,998**	**1,059,745**	**2,428,901**	**139,412**	**885,845**	**118,029**	**288,524**	**139,412**	**439,726**	**1,177,774**	**3,099,332**
All returns, summary:														
Under $5,000	41,908	—280,312	16,963	56,653	428,251	556,141	14,524	60,124	*7,776	*7,181	14,524	13,647	436,027	563,322
$5,000 under $10,000	105,907	49,753	72,651	120,304	1,409,466	4,362,023	176,640	830,487	165,710	475,866	176,640	265,239	1,575,176	7,083,610
$10,000 under $15,000	127,528	114,800	62,836	89,674	716,553	2,292,970	211,525	1,029,407	208,550	656,054	211,525	352,527	925,103	8,467,198
$15,000 under $20,000	64,371	16,639	50,766	71,377	349,442	1,118,214	151,626	830,245	151,167	477,724	151,626	345,042	500,609	7,010,467
$20,000 or more	229,706	271,054	180,248	472,658	384,821	1,231,423	642,221	6,649,349	641,524	2,052,198	642,153	4,594,323	1,026,345	37,333,361

Footnotes at end of table.

Table 4.2—Joint Returns With at Least One Taxpayer Age 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Income tax before credits		Tax credits											
			Total		Credit for the elderly		Earned income credit used to offset income tax before credits		General tax credit					
									Total		Taxable income credit		Personal exemption credit	
	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
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	**3,681,288**	**13,529,685**	**3,681,287**	**849,931**	**145,992**	**29,324**	***5,740**	***119**	**3,681,287**	**539,989**	**1,892,151**	**326,434**	**1,789,136**	**213,555**
Under $2,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $6,000	**63,015	**2,858	63,014	2,572	—	—	—	—	63,014	2,572	—	—	63,014	2,572
$6,000 under $8,000	628,625	106,307	628,625	71,426	27,268	2,602	*5,740	*119	628,625	64,845	—	—	628,625	64,845
$8,000 under $10,000	548,479	225,894	548,479	85,625	39,569	7,641			548,479	70,806	—	—	548,479	70,806
$10,000 under $12,000	429,710	335,228	429,710	76,055	38,281	10,708			429,710	55,319	92,044	10,714	337,666	44,605
$12,000 under $14,000	347,663	400,012	347,663	61,070	22,793	3,915			347,663	50,216	180,101	26,599	167,562	23,618
$14,000 under $16,000	247,669	375,656	247,669	53,590	*10,712	*2,239			247,669	42,138	232,811	39,933	14,858	2,205
$16,000 under $18,000	218,384	420,763	218,384	45,652	*1,951	*447			218,384	38,713	209,147	37,285	9,237	1,427
$18,000 under $20,000	171,699	407,732	171,699	44,196	*337	*92			171,699	30,591	165,084	29,664	6,615	927
$20,000 under $25,000	295,991	940,321	295,991	73,745	*1,613	*418	Not applicable		295,991	53,213	291,590	52,440	*4,401	*774
$25,000 under $30,000	221,183	966,986	221,183	52,549	*757	*185			221,183	39,819	219,159	39,404	*2,024	*415
$30,000 under $50,000	314,136	2,290,870	314,136	99,914	*2,354	*978			314,136	56,591	310,764	55,934	3,372	657
$50,000 under $100,000	139,859	2,605,352	139,859	74,769	*336	*90			139,859	25,243	137,469	24,744	2,390	499
$100,000 under $200,000	40,585	1,964,958	40,585	49,124	**21	**9			40,585	7,339	39,942	7,190	643	149
$200,000 under $500,000	12,169	1,486,715	12,169	37,021	**	**			12,169	2,200	11,970	2,155	199	45
$500,000 under $1,000,000	1,596	486,919	1,596	12,540	**	**			1,596	289	1,555	280	41	9
$1,000,000 or more	525	513,112	525	10,085	—	—			525	95	515	93	10	2
Taxable returns, total	**3,284,078**	**13,466,529**	**3,284,077**	**786,775**	**107,772**	**22,296**	***5,087**	***102**	**3,284,077**	**508,329**	**1,885,444**	**325,397**	**1,398,633**	**182,931**
Under $2,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $6,000	**2,600	**310	*2,599	*23	—	—	—	—	*2,599	*23	—	—	*2,599	*23
$6,000 under $8,000	351,998	79,131	351,998	44,250	*2,640	*277	*5,087	*102	351,998	42,170	—	—	351,998	42,170
$8,000 under $10,000	511,480	217,433	511,480	77,164	29,741	4,325			511,480	67,047	—	—	511,480	67,047
$10,000 under $12,000	415,301	329,902	415,301	70,729	34,517	9,322			415,301	53,922	89,841	10,460	325,460	43,461
$12,000 under $14,000	343,942	398,472	343,942	59,530	22,793	3,915			343,942	49,742	179,989	26,583	163,953	23,158
$14,000 under $16,000	245,497	372,898	245,497	50,831	*10,712	*2,239			245,497	41,799	230,953	39,620	14,544	2,179
$16,000 under $18,000	217,995	420,027	217,995	44,916	*1,951	*447			217,995	38,644	208,758	37,217	9,237	1,427
$18,000 under $20,000	171,003	406,083	171,003	42,547	*337	*92			171,003	30,466	164,397	29,540	6,606	926
$20,000 under $25,000	294,977	938,444	294,977	71,869	*1,613	*418	Not applicable		294,977	53,078	290,897	52,315	*4,080	*763
$25,000 under $30,000	220,894	966,059	220,894	51,622	*757	*185			220,894	39,767	218,870	39,352	*2,024	*415
$30,000 under $50,000	314,063	2,290,500	314,063	99,544	*2,354	*978			314,063	56,578	310,692	55,921	3,371	657
$50,000 under $100,000	139,553	2,600,547	139,553	69,964	*336	*90			139,553	25,188	137,163	24,689	2,390	499
$100,000 under $200,000	40,489	1,960,723	40,489	44,888	**21	**9			40,489	7,322	39,846	7,172	643	149
$200,000 under $500,000	12,168	1,486,715	12,168	37,020	**	**			12,168	2,200	11,970	2,155	198	45
$500,000 under $1,000,000	1,593	486,171	1,593	11,792	**	**			1,593	289	1,553	280	40	9
$1,000,000 or more	525	513,112	525	10,085	—	—			525	95	515	93	10	2
Total nontaxable, returns	**397,210**	**63,156**	**397,210**	**63,156**	**38,220**	**7,028**	***653**	***17**	**397,210**	**31,660**	**6,707**	**1,036**	**390,503**	**30,624**
All returns, summary:	**	**	—	—	—	—	—	—	—	—	—	—	—	—
Under $5,000	**1,240,119	**335,060	1,240,118	159,622	66,837	10,243	*5,740	*119	1,240,118	138,223	—	—	1,240,118	138,223
$5,000 under $10,000	916,652	936,125	916,652	167,415	70,484	16,700			916,652	128,844	398,966	58,751	517,686	70,092
$10,000 under $15,000	498,473	1,003,267	498,473	113,147	*3,590	*702	Not applicable		498,473	88,133	480,221	85,443	18,252	2,690
$15,000 under $20,000	1,026,044	11,255,234	1,026,044	409,747	5,081	1,679			1,026,044	184,789	1,012,964	182,239	13,080	2,550
$20,000 or more														

Footnotes at end of table.

Table 4.2—Joint Returns With at Least One Taxpayer Age 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Income tax after credits		Additional tax for tax preferences		Total income tax		All other taxes		Earned income credit used to offset all other taxes		Total tax liability		Earned income credit, refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
All returns, total	**3,281,344**	**12,679,754**	**89,034**	**285,022**	**3,287,461**	**12,964,776**	**757,845**	**369,990**	**12,213**	**2,137**	**3,496,602**	**13,332,630**	**59,749**	**11,298**
Under $2,000	**	**	1,540	7,486	1,541	7,500	20,956	3,302	*220	*33	22,136	10,769	12,234	1,571
$2,000 under $4,000	—	—	*11	*208	*11	*208	66,774	12,522	7,169	1,466	60,077	11,264	14,775	3,026
$4,000 under $6,000	**2,600	**287	*716	*1,614	*3,315	*1,887	76,253	15,766	*2,317	*400	77,643	17,253	18,325	4,862
$6,000 under $8,000	351,976	34,881	*35	*686	352,011	35,567	89,007	19,220	*2,507	*237	393,351	54,550	*14,415	*1,839
$8,000 under $10,000	511,480	140,269	—	—	511,480	140,269	64,514	16,297			514,452	156,567		
$10,000 under $12,000	415,087	259,173	*404	*1,165	415,490	260,338	48,769	17,465			419,726	277,802		
$12,000 under $14,000	343,942	338,943	*101	*48	343,942	338,991	47,379	22,747			345,278	361,738		
$14,000 under $16,000	245,496	322,067	*602	*646	245,497	322,713	42,130	16,714			247,669	339,427		
$16,000 under $18,000	217,439	375,111	*6,656	*3,140	218,321	378,252	29,946	16,879			218,688	395,131		
$18,000 under $20,000	170,998	363,536	4,240	4,753	171,034	368,289	34,683	19,280			171,807	387,569		
$20,000 under $25,000	293,332	866,576	6,395	2,381	294,982	868,957	45,075	29,742			295,314	898,699		
$25,000 under $30,000	220,876	914,437	8,528	5,754	220,904	920,191	47,064	32,799	Not applicable		221,193	952,989	Not applicable	
$30,000 under $50,000	313,867	2,190,957	23,966	35,292	314,213	2,226,249	74,600	69,817			314,322	2,296,065		
$50,000 under $100,000	139,531	2,530,583	22,443	59,515	139,854	2,590,097	49,131	53,260			140,047	2,643,357		
$100,000 under $200,000	40,460	1,915,834	9,314	52,643	40,556	1,968,477	15,514	16,367			40,587	1,984,844		
$200,000 under $500,000	12,147	1,449,694	3,270	51,360	12,179	1,501,055	5,125	6,126			12,180	1,507,180		
$500,000 under $1,000,000	1,588	474,379	587	24,727	1,601	499,106	681	1,047			1,602	500,153		
$1,000,000 or more	525	503,027	226	33,604	530	536,631	244	641			530	537,272		
Taxable returns, total	**3,281,344**	**12,679,754**	**89,034**	**285,022**	**3,287,461**	**12,964,776**	**540,108**	**325,817**	**2**	*[1]	**3,287,461**	**13,290,593**	—	—
Under $2,000	**	**	1,540	7,486	1,541	7,500	**144	**136	*2	*[1]	1,541	7,631		
$2,000 under $4,000	—	—	*11	*208	*11	*208	**	**			*11	*213		
$4,000 under $6,000	**2,600	**287	*716	*1,614	*3,315	*1,887	*716	*117			*3,315	*2,004		
$6,000 under $8,000	351,976	34,881	*35	*686	352,011	35,567	47,205	12,318			352,011	47,886		
$8,000 under $10,000	511,480	140,269	—	—	511,480	140,269	61,542	15,438			511,480	155,707		
$10,000 under $12,000	415,087	259,173	*404	*1,165	415,490	260,338	44,533	15,924			415,490	276,261		
$12,000 under $14,000	343,942	338,943	*101	*48	343,942	338,991	46,043	21,999			343,942	360,990		
$14,000 under $16,000	245,496	322,067	*602	*646	245,497	322,713	39,958	16,077			245,497	338,790		
$16,000 under $18,000	217,439	375,111	*6,656	*3,140	218,321	378,252	29,579	16,499			218,321	394,751		
$18,000 under $20,000	170,998	363,536	4,240	4,753	171,034	368,289	33,910	18,677	Not applicable		171,034	386,965	Not applicable	
$20,000 under $25,000	293,332	866,576	6,395	2,381	294,982	868,957	44,743	29,437			294,982	898,394		
$25,000 under $30,000	220,876	914,437	8,528	5,754	220,904	920,191	46,775	32,380			220,904	952,571		
$30,000 under $50,000	313,867	2,190,957	23,966	35,292	314,213	2,226,249	74,491	69,701			314,213	2,295,950		
$50,000 under $100,000	139,531	2,530,583	22,443	59,515	139,854	2,590,097	48,938	52,978			139,854	2,643,075		
$100,000 under $200,000	40,460	1,915,834	9,314	52,643	40,556	1,968,477	15,483	16,324			40,556	1,984,801		
$200,000 under $500,000	12,147	1,449,694	3,270	51,360	12,179	1,501,055	5,124	6,125			12,179	1,507,180		
$500,000 under $1,000,000	1,588	474,379	587	24,727	1,601	499,106	680	1,046			1,601	500,152		
$1,000,000 or more	525	503,027	226	33,604	530	536,631	244	641			530	537,272		
Total nontaxable, returns	—	—	—	—	—	—	**217,737**	**44,173**	**12,211**	**2,136**	**209,141**	**42,037**	**59,749**	**11,298**
All returns, summary:														
Under $5,000	**	**	1,560	7,837	1,561	7,851	130,310	23,971	8,555	1,775	123,627	30,047	40,172	8,172
$5,000 under $10,000	**866,056	**175,438	*742	*2,157	866,797	177,581	187,194	43,136	3,658	362	944,032	220,355	19,577	3,127
$10,000 under $15,000	896,765	768,710	*900	*1,769	897,168	770,479	121,265	48,695			904,283	819,174		
$15,000 under $20,000	496,197	890,120	11,103	7,983	497,116	898,103	81,642	44,390	Not applicable		498,885	942,493	Not applicable	
$20,000 or more	1,022,326	10,845,487	74,729	265,276	1,024,819	11,110,763	237,434	209,798			1,025,775	11,320,560		

*Estimate should be used with caution because of the small number of sample returns on which it is based.
**Data combined to avoid disclosure of information for specific taxpayers.
[1]Consists of business and profession, farm, partnership, and Small Busines Corporation net profit less loss.
[2]Consists of State income tax refunds, alimony received, and other income less loss.
[3]Less than $500.
NOTE: Detail may not add to total because of rounding.

Table 4.3—Returns of Taxpayers Age 65 or Over With Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income

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

Size of adjusted gross income	Total itemized deductions		Medical and dental expense deduction		Taxes paid deduction		Interest paid deduction			
							Total		Home mortgage interest	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	**1,908,533**	**13,910,725**	**1,726,007**	**2,788,977**	**1,893,716**	**4,863,834**	**1,031,020**	**1,930,910**	**611,514**	**806,232**
Under $2,000	*4,211	*11,398	*4,211	*1,002	*4,211	*6,234	*3,583	*484	*3,583	*188
$2,000 under $4,000	14,365	72,011	10,997	18,487	14,365	44,528	4,958	4,297	*1,851	*1,676
$4,000 under $6,000	111,066	420,011	108,622	203,249	111,066	105,590	50,122	38,010	26,872	21,857
$6,000 under $8,000	152,862	642,609	141,274	257,938	142,168	132,614	71,930	104,431	48,432	77,984
$8,000 under $10,000	162,296	724,325	151,547	314,501	161,569	196,950	81,009	90,497	61,423	66,967
$10,000 under $12,000	148,118	708,802	135,604	298,682	146,369	161,219	86,567	116,403	58,082	67,565
$12,000 under $14,000	152,516	748,144	142,784	269,574	152,075	183,653	69,206	81,386	39,097	47,658
$14,000 under $16,000	120,526	568,290	115,716	162,455	120,300	173,237	70,107	83,176	44,139	42,415
$16,000 under $18,000	103,074	584,879	98,148	142,753	103,074	165,318	50,661	62,000	35,794	37,986
$18,000 under $20,000	95,773	486,196	79,210	156,370	95,773	161,543	50,082	62,344	27,178	33,628
$20,000 under $25,000	184,715	1,062,288	167,394	245,014	184,715	385,198	98,195	143,002	61,912	71,636
$25,000 under $30,000	158,721	948,048	145,492	153,605	158,721	402,947	107,154	147,970	62,358	86,179
$30,000 under $50,000	276,521	2,083,240	241,258	285,408	275,793	882,084	161,807	321,812	86,943	125,210
$50,000 under $100,000	158,481	1,943,118	132,391	174,623	158,275	846,184	85,803	256,176	38,633	76,689
$100,000 under $200,000	47,755	1,174,036	38,068	67,948	47,724	498,566	28,560	182,832	11,200	32,238
$200,000 under $500,000	14,743	906,540	11,245	30,748	14,736	310,791	9,397	125,781	3,401	13,228
$500,000 under $1,000,000	2,070	370,416	1,527	5,236	2,063	103,148	1,372	53,045	454	2,001
$1,000,000 or more	720	456,373	519	1,385	719	104,030	507	57,263	162	1,126
All returns, summary:										
Under $5,000	67,528	265,897	64,118	111,639	67,528	93,730	28,302	20,220	22,756	14,595
$5,000 under $10,000	377,272	1,604,457	352,533	683,538	365,851	392,186	183,300	217,499	119,405	154,076
$10,000 under $15,000	357,249	1,698,120	334,586	624,931	354,833	429,795	190,310	237,100	117,469	133,415
$15,000 under $20,000	262,758	1,398,191	236,876	404,902	262,758	415,175	136,313	168,209	86,821	95,837
$20,000 or more	843,726	8,944,060	737,894	963,967	842,746	3,532,948	492,795	1,287,882	265,063	408,308

Size of adjusted gross income	Contributions deduction		Miscellaneous deductions				Excess itemized deductions	
			Total		Net casualty or theft loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total	**1,782,325**	**3,303,563**	**1,580,122**	**1,023,439**	**100,445**	**179,985**	**1,902,437**	**8,538,236**
Under $2,000	*4,177	*3,659	*3,083	*18	—	—	*4,211	*1,539
$2,000 under $4,000	8,160	4,340	4,918	359	—	—	14,365	33,362
$4,000 under $6,000	96,775	61,340	99,083	11,822	*2,572	*560	107,699	156,755
$6,000 under $8,000	138,842	131,579	116,584	16,047	*688	*2,167	152,862	242,619
$8,000 under $10,000	142,837	95,101	123,488	27,276	*8,562	*12,496	162,296	274,203
$10,000 under $12,000	132,352	109,268	117,391	23,230	*6,609	*5,292	145,723	295,428
$12,000 under $14,000	141,958	174,351	123,810	39,180	*6,012	*2,778	152,516	337,354
$14,000 under $16,000	115,162	124,681	100,966	24,740	*3,946	*523	120,260	228,593
$16,000 under $18,000	91,722	106,601	85,001	108,207	*7,260	*87,710	103,074	298,258
$18,000 under $20,000	85,841	80,723	75,954	25,216	*2,509	*3,597	95,773	219,663
$20,000 under $25,000	181,850	228,720	157,745	60,355	9,659	7,861	184,715	539,766
$25,000 under $30,000	154,671	165,879	139,256	77,647	16,625	7,151	158,721	470,687
$30,000 under $50,000	270,041	436,623	241,399	157,313	18,106	19,128	276,521	1,259,588
$50,000 under $100,000	154,103	482,155	133,712	183,980	11,853	14,000	158,414	1,469,787
$100,000 under $200,000	46,586	313,691	41,700	111,000	3,879	7,056	47,755	1,029,819
$200,000 under $500,000	14,498	351,096	13,407	88,125	1,724	6,417	14,742	862,248
$500,000 under $1,000,000	2,038	172,394	1,949	36,593	312	2,019	2,070	364,288
$1,000,000 or more	712	261,363	676	32,332	129	1,231	720	454,279
All returns, summary:								
Under $5,000	54,512	36,661	54,930	3,647	*562	*325	64,161	107,977
$5,000 under $10,000	336,279	259,359	292,226	51,875	11,260	14,899	377,272	600,502
$10,000 under $15,000	328,452	336,571	289,943	69,722	12,621	8,070	354,588	707,850
$15,000 under $20,000	238,583	259,053	213,179	150,851	13,715	91,830	262,758	671,446
$20,000 or more	824,499	2,411,920	729,844	747,343	62,287	64,862	843,658	6,450,461

*Estimate should be used with caution because of the small number of sample returns on which it is based.
NOTE: Detail may not add to total because of rounding.

Table 4.4—Returns With Credit for the Elderly: Selected Income and Tax Items by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Exemptions		Salaries and wages		Total net profit less loss from business activities[1]		Sales of capital assets net gain less loss		Sales of property *other* than capital assets net gain less loss		Domestic and foreign dividends received	
			Total number of exemptions	Number of exemptions for age 65 or over	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total	
													Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	**689,246**	**7,352,500**	**1,611,761**	**507,533**	**192,022**	**1,116,584**	**85,489**	**88,479**	**119,412**	**91,290**	**4,951**	**—2,296**	**202,860**	**286,232**
Under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $4,000	*3,624	*12,790	*3,624	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $6,000	97,547	489,555	191,805	88,968	21,960	50,723	*10,492	*—3,081	*18,463	*6,642	*3,515	*—2,893	17,182	31,029
$6,000 under $8,000	188,976	1,353,908	406,036	162,781	28,796	102,330	15,828	15,605	27,602	4,910	—	—	46,911	59,540
$8,000 under $10,000	139,295	1,235,424	330,623	121,908	31,663	177,694	16,363	32,382	25,367	35,887	*48	*91	49,385	76,703
$10,000 under $12,000	89,917	988,691	259,777	77,378	26,439	117,629	12,517	19,017	15,714	1,881	*226	*105	27,078	24,647
$12,000 under $14,000	48,881	629,624	130,984	32,316	15,738	50,434	10,261	5,624	9,444	8,005	*24	*21	8,928	5,103
$14,000 under $16,000	36,500	539,608	91,989	15,826	15,400	88,755	2,150	—585	*5,077	*183	—	—	9,762	3,591
$16,000 under $18,000	16,123	276,666	36,267	2,913	8,578	51,513	2,459	2,537	*92	*13	*365	*1,230	7,812	5,105
$18,000 under $20,000	12,011	225,240	25,541	337	8,417	78,021	2,234	—388	*752	*169	—	—	*3,635	*1,958
$20,000 under $25,000	28,099	617,277	68,887	1,613	17,301	153,882	6,474	1,011	7,189	1,180	*83	*61	11,909	14,359
$25,000 under $30,000	9,009	240,438	20,051	782	6,799	83,225	2,124	4,057	*661	*611	*363	*—976	7,850	28,921
$30,000 under $50,000	17,695	640,992	41,841	2,354	9,841	141,225	3,672	7,057	7,873	20,891	*188	*77	10,926	14,287
$50,000 under $100,000	1,494	88,328	4,164	336	1,029	17,303	863	3,512	1,110	7,274	*120	*—13	1,407	19,699
$100,000 under $200,000	*56	*7,600	*138	*19	*55	*3,354	*39	*1,714	*55	*926	*19	*1	*56	*146
$200,000 under $500,000	*16	*4,164	*28	*1	**6	**498	**13	**16	**13	**2,719	—	—	*16	*194
$500,000 under $1,000,000	3	2,194	6	1	**	**	**	**	**	**	—	—	3	950
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Taxable returns, total	**573,724**	**6,629,944**	**1,323,206**	**399,105**	**161,396**	**1,019,329**	**68,481**	**96,532**	**102,962**	**73,804**	**4,951**	**—2,296**	**184,072**	**246,280**
Under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $6,000	44,944	235,966	86,804	41,860	*5,957	*17,047	*3,397	*—1,073	*11,702	*—3,755	*3,515	*—2,893	*10,253	*25,566
$6,000 under $8,000	144,155	1,035,401	276,579	121,874	20,416	72,383	8,351	21,481	19,537	—1,260	—	—	39,287	33,758
$8,000 under $10,000	129,467	1,149,200	297,313	108,254	26,114	151,775	15,269	32,005	24,299	35,302	*48	*91	48,365	76,309
$10,000 under $12,000	85,597	942,524	243,266	70,619	26,071	113,075	11,501	18,972	15,158	1,547	*226	*105	23,863	16,334
$12,000 under $14,000	48,881	629,624	130,984	32,316	15,738	50,434	10,261	5,624	9,444	8,005	*24	*21	8,928	5,103
$14,000 under $16,000	36,500	539,608	91,989	15,826	15,400	88,755	2,150	—585	*5,077	*183	—	—	9,762	3,591
$16,000 under $18,000	15,797	271,389	35,615	2,913	8,252	48,354	2,133	3,129	*92	*13	*365	*1,230	7,812	5,105
$18,000 under $20,000	12,011	225,240	25,541	337	8,417	78,021	2,234	—388	*752	*169	—	—	*3,635	*1,958
$20,000 under $25,000	28,099	617,277	68,887	1,613	17,301	153,882	6,474	1,011	7,189	1,180	*83	*61	11,909	14,359
$25,000 under $30,000	9,009	240,438	20,051	782	6,799	83,225	2,124	4,057	*661	*611	*363	*—976	7,850	28,921
$30,000 under $50,000	17,695	640,992	41,841	2,354	9,841	141,225	3,672	7,057	7,873	20,891	*188	*77	10,926	14,287
$50,000 under $100,000	1,494	88,328	4,164	336	1,029	17,303	863	3,512	1,110	7,274	*120	*—13	1,407	19,699
$100,000 under $200,000	*56	*7,600	*138	*19	*55	*3,354	*39	*1,714	*55	*926	*19	*1	*56	*146
$200,000 under $500,000	*16	*4,164	*28	*1	**6	**498	**13	**16	**13	**2,719	—	—	*16	*194
$500,000 under $1,000,000	3	2,194	6	1	**	**	**	**	**	**	—	—	3	950
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total nontaxable returns	**115,522**	**722,556**	**288,555**	**108,428**	**30,626**	**97,255**	**17,008**	**—8,053**	**16,450**	**17,486**	**—**	**—**	**18,788**	**39,953**
All returns, summary:														
Under $5,000	51,479	230,815	91,861	40,382	*11,854	*28,164	*6,584	*—1,170	*10,751	*494	*3,515	*—2,893	*10,026	*10,786
$5,000 under $10,000	377,963	2,860,862	840,227	333,275	70,565	302,583	36,099	46,076	60,681	46,945	*48	*91	103,452	156,487
$10,000 under $15,000	160,139	1,924,523	450,707	123,822	53,021	245,317	23,705	23,121	27,445	10,810	*250	*127	43,361	32,689
$15,000 under $20,000	43,293	735,307	93,851	4,948	21,551	141,035	5,916	3,085	3,634	—559	*365	*1,230	13,854	7,715
$20,000 or more	56,372	1,600,993	135,115	5,106	35,031	399,486	13,185	17,367	16,901	33,600	773	—851	32,167	78,556

Footnotes at end of table

Table 4.4—Returns With Credit for the Elderly: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Domestic and foreign dividends received - Continued		Interest received		Pensions and annuities				Rent net income less loss		Royalty net income less loss		Estate or trust net income less loss	
	In adjusted gross income				Total		In adjusted gross income							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	**168,164**	**262,215**	**624,120**	**1,250,172**	**558,225**	**4,563,030**	**552,094**	**4,443,058**	**114,132**	**144,106**	**16,776**	**20,815**	**5,528**	**14,881**
Under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $4,000	—	—	*2,941	*2,052	*3,624	*10,738	*3,624	*10,738	—	—	—	—	—	—
$4,000 under $6,000	*11,203	*29,541	90,255	186,377	51,103	203,316	51,103	203,316	21,571	16,812	*3,397	*3,251	—	—
$6,000 under $8,000	42,520	55,050	157,609	303,702	148,251	866,346	148,251	841,945	37,164	63,509	*3,687	*15	*1,233	*5,084
$8,000 under $10,000	42,122	71,495	128,472	198,803	105,532	701,643	101,846	685,267	17,581	35,670	*6,714	*13,365	*50	*17
$10,000 under $12,000	21,686	20,797	82,664	145,239	84,868	713,224	82,423	683,555	12,154	3,142	*417	*621	*2,445	*73
$12,000 under $14,000	7,997	3,800	48,217	95,087	46,973	466,859	46,973	447,065	6,874	5,484	*844	*3,244	*1,103	*7,772
$14,000 under $16,000	8,627	1,940	34,408	69,657	36,500	392,775	36,500	379,459	*4,835	*316	—	—	*303	*103
$16,000 under $18,000	*5,609	*4,010	15,731	28,751	15,758	192,454	15,758	189,278	*985	*1,193	—	—	—	—
$18,000 under $20,000	*3,370	*1,777	9,895	16,023	12,011	142,608	12,011	136,844	*413	*—1,533	—	—	—	—
$20,000 under $25,000	8,711	12,651	26,548	84,079	27,322	367,965	27,322	365,859	4,747	—2,322	*828	*21	—	—
$25,000 under $30,000	6,040	27,656	8,116	13,116	7,019	118,518	7,019	116,885	*2,123	*4,818	—	—	—	—
$30,000 under $50,000	8,959	12,764	17,695	89,755	17,695	357,883	17,695	356,578	5,279	16,739	*754	*256	*164	*541
$50,000 under $100,000	1,264	19,454	1,494	15,503	1,494	27,416	1,494	25,034	*384	*206	*135	*44	*202	*1,142
$100,000 under $200,000	*37	*139	*56	*272	*56	*1,005	*56	*1,005	*19	*68	—	—	**28	**148
$200,000 under $500,000	*16	*191	*16	*1,534	*16	*220	*16	*169	**3	**8	—	—	**	**
$500,000 under $1,000,000	3	949	3	221	3	61	3	60	**	**	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Taxable returns, total	**155,746**	**224,081**	**532,836**	**1,067,073**	**477,704**	**4,148,303**	**471,573**	**4,039,981**	**95,285**	**121,630**	**16,776**	**20,815**	**5,528**	**14,881**
Under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $6,000	*6,738	*24,734	44,944	79,707	20,926	82,524	20,926	82,524	*11,965	*38,138	*3,397	*3,251	—	—
$6,000 under $8,000	38,763	29,767	127,390	258,622	115,168	665,293	115,168	649,735	29,296	20,479	*3,687	*15	*1,233	*5,084
$8,000 under $10,000	41,102	71,248	118,644	173,049	95,752	652,593	92,066	639,022	17,533	35,621	*6,714	*13,365	*50	*17
$10,000 under $12,000	18,510	13,002	80,005	141,774	81,337	682,764	78,892	653,095	10,829	2,417	*417	*621	*2,445	*73
$12,000 under $14,000	7,997	3,800	48,217	95,087	46,973	466,859	46,973	447,065	6,874	5,484	*844	*3,244	*1,103	*7,772
$14,000 under $16,000	8,627	1,940	34,408	69,657	36,500	392,775	36,500	379,459	*4,835	*316	—	—	*303	*103
$16,000 under $18,000	*5,609	*4,010	15,405	28,674	15,432	189,822	15,432	186,646	*985	*1,193	—	—	—	—
$18,000 under $20,000	*3,370	*1,777	9,895	16,023	12,011	142,608	12,011	136,844	*413	*—1,533	—	—	—	—
$20,000 under $25,000	8,711	12,651	26,548	84,079	27,322	367,965	27,322	365,859	4,747	—2,322	*828	*21	—	—
$25,000 under $30,000	6,040	27,656	8,116	13,116	7,019	118,518	7,019	116,885	*2,123	*4,818	—	—	—	—
$30,000 under $50,000	8,959	12,764	17,695	89,755	17,695	357,883	17,695	356,578	5,279	16,739	*754	*256	*164	*541
$50,000 under $100,000	1,264	19,454	1,494	15,503	1,494	27,416	1,494	25,034	*384	*206	*135	*44	*202	*1,142
$100,000 under $200,000	*37	*139	*56	*272	*56	*1,005	*56	*1,005	*19	*68	—	—	**28	**148
$200,000 under $500,000	*16	*191	*16	*1,534	*16	*220	*16	*169	**3	**8	—	—	**	**
$500,000 under $1,000,000	3	949	3	221	3	61	3	60	**	**	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total nontaxable returns	**12,418**	**38,134**	**91,284**	**183,099**	**80,521**	**414,727**	**80,521**	**403,077**	**18,847**	**22,477**	**—**	**—**	**—**	**—**
All returns, summary:														
Under $5,000	*4,047	*10,014	47,693	125,392	22,198	76,287	22,198	76,287	*13,693	*—5,476	—	—	—	—
$5,000 under $10,000	91,798	146,073	331,584	565,543	286,312	1,705,757	282,626	1,664,979	62,623	121,467	*13,798	*16,630	*1,283	*5,101
$10,000 under $15,000	37,038	26,088	151,798	295,577	153,182	1,367,291	150,737	1,304,808	21,473	7,051	*1,261	*3,865	*3,548	*7,845
$15,000 under $20,000	10,251	6,236	39,117	59,180	42,928	540,629	42,928	531,394	*3,788	*1,550	—	—	*303	*103
$20,000 or more	25,030	73,803	53,928	204,479	53,605	873,067	53,605	865,590	12,555	19,515	*1,717	*320	*394	*1,832

Footnotes at end of table

Table 4.4—Returns With Credit for the Elderly: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	All others sources net income less loss[2]		Total statutory adjustments		Returns with zero bracket amount only		Returns with itemized deductions						Taxable income	
									Zero bracket amount		Excess itemized deductions			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Zero bracket amount	Number of returns	Total itemized deductions	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
All returns, total	**49,171**	**12,439**	**41,296**	**89,243**	**561,915**	**1,475,958**	**127,331**	**542,899**	**127,331**	**356,417**	**125,453**	**189,454**	**689,246**	**5,957,198**
Under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $4,000	—	—	—	—	*3,624	*7,973	—	—	—	—	—	—	*3,624	*10,072
$4,000 under $6,000	*6,317	*585	*643	*1,718	94,128	205,359	*3,419	*7,962	*3,419	*7,522	*3,419	*440	97,547	345,261
$6,000 under $8,000	*6,399	*486	*10,987	*38,729	162,696	392,483	26,280	87,814	26,280	61,316	26,280	26,498	188,976	1,022,884
$8,000 under $10,000	*9,077	*1,114	*5,726	*16,361	115,820	313,422	23,475	80,013	23,475	56,826	23,475	23,187	139,295	964,270
$10,000 under $12,000	*3,870	*339	*2,299	*3,706	76,220	219,961	13,697	52,692	13,697	40,814	13,697	11,878	89,917	781,981
$12,000 under $14,000	*2,967	*3,520	*273	*432	44,810	138,625	*4,071	*16,281	*4,071	*12,658	*4,071	*3,623	48,881	527,763
$14,000 under $16,000	*7,320	*2,897	*4,678	*3,117	23,507	70,326	12,993	58,552	12,993	41,538	12,993	17,015	36,500	453,602
$16,000 under $18,000	*1,424	*288	*3,527	*2,148	11,538	34,835	4,585	19,833	4,585	14,672	4,585	5,161	16,123	244,305
$18,000 under $20,000	*1,481	*465	*2,938	*6,138	8,731	27,222	*3,280	*13,566	*3,280	*10,065	*3,280	*3,501	12,011	202,583
$20,000 under $25,000	4,681	1,838	*3,175	*982	13,649	42,738	14,450	65,813	14,450	44,027	12,572	24,759	28,099	543,826
$25,000 under $30,000	*1,274	*402	*3,901	*9,355	*1,801	*5,763	7,208	45,748	7,208	23,066	7,208	22,683	9,009	202,717
$30,000 under $50,000	3,893	779	2,815	5,669	5,304	16,973	12,391	74,252	12,391	39,186	12,391	35,065	17,695	574,546
$50,000 under $100,000	*441	*—291	*311	*839	*87	*278	1,407	18,083	1,407	4,502	1,407	13,581	1,494	71,624
$100,000 under $200,000	*20	*10	*19	*33	—	—	*56	*862	*56	*170	*56	*691	*56	*6,805
$200,000 under $500,000	**7	**9	*4	*17	—	—	*16	*524	*16	*46	*16	*478	*16	*3,665
$500,000 under $1,000,000	**	**	—	—	—	—	3	902	3	9	3	894	3	1,295
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Taxable returns, total	**42,854**	**11,854**	**33,375**	**57,739**	**458,803**	**1,207,382**	**114,921**	**488,740**	**114,921**	**323,757**	**113,043**	**167,956**	**573,724**	**5,472,557**
Under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $6,000	—	—	*642	*1,713	41,574	91,127	*3,370	*7,852	*3,370	*7,414	*3,370	*438	44,944	170,424
$6,000 under $8,000	*6,399	*486	*7,653	*21,392	128,378	286,483	*15,777	*44,155	*15,777	*34,709	*15,777	*9,446	144,155	818,520
$8,000 under $10,000	*9,077	*1,114	*1,909	*3,409	106,018	282,056	23,449	79,918	23,449	56,743	23,449	23,175	129,467	903,040
$10,000 under $12,000	*3,870	*339	*1,530	*2,496	73,406	210,956	12,191	44,550	12,191	35,995	12,191	8,555	85,597	751,520
$12,000 under $14,000	*2,967	*3,520	*273	*432	44,810	138,625	*4,071	*16,281	*4,071	*12,658	*4,071	*3,623	48,881	527,763
$14,000 under $16,000	*7,320	*2,897	*4,678	*3,117	23,507	70,326	12,993	58,552	12,993	41,538	12,993	17,015	36,500	453,602
$16,000 under $18,000	*1,424	*288	*3,527	*2,148	11,538	34,835	4,259	17,681	4,259	13,629	4,259	4,052	15,797	240,626
$18,000 under $20,000	*1,481	*465	*2,938	*6,138	8,731	27,222	*3,280	*13,566	*3,280	*10,065	*3,280	*3,501	12,011	202,583
$20,000 under $25,000	4,681	1,838	*3,175	*982	13,649	42,738	14,450	65,813	14,450	44,027	12,572	24,759	28,099	543,826
$25,000 under $30,000	*1,274	*402	*3,901	*9,355	*1,801	*5,763	7,208	45,748	7,208	23,066	7,208	22,683	9,009	202,717
$30,000 under $50,000	3,893	779	2,815	5,669	5,304	16,973	12,391	74,252	12,391	39,186	12,391	35,065	17,695	574,546
$50,000 under $100,000	*441	*—291	*311	*839	*87	*278	1,407	18,083	1,407	4,502	1,407	13,581	1,494	71,624
$100,000 under $200,000	*20	*10	*19	*33	—	—	*56	*862	*56	*170	*56	*691	*56	*6,805
$200,000 under $500,000	**7	**9	*4	*17	—	—	*16	*524	*16	*46	*16	*478	*16	*3,665
$500,000 under $1,000,000	**	**	—	—	—	—	3	902	3	9	3	894	3	1,295
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total nontaxable returns	**6,317**	**585**	**7,921**	**31,503**	**103,112**	**268,576**	**12,410**	**54,159**	**12,410**	**32,660**	**12,410**	**21,499**	**115,522**	**484,641**
All returns, summary:														
Under $5,000	*3,185	*3	—	—	48,109	103,990	*3,370	*7,852	*3,370	*7,414	*3,370	*438	51,479	161,482
$5,000 under $10,000	18,608	2,182	17,356	56,807	328,159	815,247	49,804	167,937	49,804	118,250	49,804	49,687	377,963	2,181,004
$10,000 under $15,000	14,125	6,734	5,908	6,820	135,043	400,361	25,096	97,696	25,096	76,882	25,096	20,813	160,139	1,565,679
$15,000 under $20,000	2,937	773	7,807	8,721	29,763	90,608	13,530	63,230	13,530	42,865	13,530	20,365	43,293	644,554
$20,000 or more	10,316	2,746	10,225	16,895	20,841	65,752	35,531	206,184	35,531	111,006	33,653	98,151	56,372	1,404,479

Footnotes at end of table.

Table 4.4—Returns With Credit for the Elderly: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Income tax before credits		Tax credits											
			Total		Credit for the elderly		Earned income credit used to offset income tax before credits		General tax credit					
									Total		Taxable income credit		Personal exemption credit	
	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
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	**689,246**	**803,923**	**689,246**	**238,044**	**689,246**	**145,255**	***3,370**	***169**	**689,246**	**78,008**	**382,062**	**49,676**	**307,184**	**28,332**
Under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $4,000	*3,624	*298	*3,624	*298	*3,624	*171	—	—	*3,624	*127	—	—	*3,624	*127
$4,000 under $6,000	97,547	19,935	97,547	16,240	97,547	9,047	—	—	97,547	6,717	*1,055	*41	96,492	6,676
$6,000 under $8,000	188,976	94,696	188,976	47,843	188,976	31,566	*3,370	*169	188,976	15,470	74,831	5,833	114,145	9,636
$8,000 under $10,000	139,295	100,620	139,295	46,250	139,295	31,064			139,295	14,550	94,105	9,113	45,190	5,437
$10,000 under $12,000	89,917	91,347	89,917	36,330	89,917	21,868			89,917	12,125	49,857	6,747	40,060	5,378
$12,000 under $14,000	48,881	66,097	48,881	20,237	48,881	11,626			48,881	7,573	41,275	6,509	*7,606	*1,065
$14,000 under $16,000	36,500	63,225	36,500	19,159	36,500	12,400			36,500	6,242	36,500	6,242	—	—
$16,000 under $18,000	16,123	37,481	16,123	7,724	16,123	4,348			16,123	2,893	16,092	2,889	*31	*4
$18,000 under $20,000	12,011	33,106	12,011	6,281	12,011	3,734			12,011	2,162	12,011	2,162	—	—
$20,000 under $25,000	28,099	94,548	28,099	21,741	28,099	9,606	Not applicable		28,099	5,058	28,099	5,058	—	—
$25,000 under $30,000	9,009	38,015	9,009	4,446	9,009	2,692			9,009	1,623	8,984	1,617	*25	*6
$30,000 under $50,000	17,695	137,252	17,695	10,552	17,695	6,680			17,695	3,185	17,695	3,185	—	—
$50,000 under $100,000	1,494	21,513	1,494	881	1,494	428			1,494	269	1,483	267	*11	*2
$100,000 under $200,000	*56	*2,996	*56	*52	*56	*21			*56	*10	*56	*10	—	—
$200,000 under $500,000	*16	*2,008	*16	*9	*16	*5			*16	*3	*16	*3	—	—
$500,000 under $1,000,000	3	786	3	2	3	1			3	1	3	1	—	—
$1,000,000 or more	—	—	—	—	—	—			—	—	—	—	—	—
Taxable returns, total	**573,724**	**776,597**	**573,724**	**210,718**	**573,724**	**129,080**	***3,370**	***169**	**573,724**	**67,875**	**380,681**	**49,583**	**193,043**	**18,292**
Under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $6,000	44,944	10,965	44,944	7,271	44,944	3,756	—	—	44,944	3,038	—	—	44,944	3,038
$6,000 under $8,000	144,155	84,188	144,155	37,335	144,155	25,886	*3,370	*169	144,155	10,939	74,831	5,833	69,324	5,105
$8,000 under $10,000	129,467	96,126	129,467	41,756	129,467	27,748			129,467	13,385	94,105	9,113	35,362	4,271
$10,000 under $12,000	85,597	88,745	85,597	33,728	85,597	20,273			85,597	11,547	49,857	6,747	35,740	4,800
$12,000 under $14,000	48,881	66,097	48,881	20,237	48,881	11,626			48,881	7,573	41,275	6,509	*7,606	*1,065
$14,000 under $16,000	36,500	63,225	36,500	19,159	36,500	12,400			36,500	6,242	36,500	6,242	—	—
$16,000 under $18,000	15,797	37,026	15,797	7,269	15,797	4,225			15,797	2,841	15,766	2,836	*31	*4
$18,000 under $20,000	12,011	33,106	12,011	6,281	12,011	3,734			12,011	2,162	12,011	2,162	—	—
$20,000 under $25,000	28,099	94,548	28,099	21,741	28,099	9,606	Not applicable		28,099	5,058	28,099	5,058	—	—
$25,000 under $30,000	9,009	38,015	9,009	4,446	9,009	2,692			9,009	1,623	8,984	1,617	*25	*6
$30,000 under $50,000	17,695	137,252	17,695	10,552	17,695	6,680			17,695	3,185	17,695	3,185	—	—
$50,000 under $100,000	1,494	21,513	1,494	881	1,494	428			1,494	269	1,483	267	*11	*2
$100,000 under $200,000	*56	*2,996	*56	*52	*56	*21			*56	*10	*56	*10	—	—
$200,000 under $500,000	*16	*2,008	*16	*9	*16	*5			*16	*3	*16	*3	—	—
$500,000 under $1,000,000	3	786	3	2	3	1			3	1	3	1	—	—
$1,000,000 or more	—	—	—	—	—	—			—	—	—	—	—	—
Total nontaxable returns	**115,522**	**27,326**	**115,522**	**27,326**	**115,522**	**16,175**	**—**	**—**	**115,522**	**10,133**	**1,381**	**93**	**114,141**	**10,040**
All returns, summary:														
Under $5,000	51,479	7,324	51,479	6,625	51,479	3,406	—	—	51,479	3,219	*1,054	*41	50,425	3,178
$5,000 under $10,000	377,963	208,224	377,963	104,005	377,963	68,441	*3,370	*169	377,963	33,645	168,937	14,947	209,026	18,698
$10,000 under $15,000	160,139	192,434	160,139	67,096	160,139	40,311			160,139	23,283	112,473	16,840	47,666	6,443
$15,000 under $20,000	43,293	98,823	43,293	22,634	43,293	13,664	Not applicable		43,293	7,712	43,262	7,708	*31	*4
$20,000 or more	56,372	297,118	56,372	37,684	56,372	19,432			56,372	10,149	56,336	10,140	*36	*8

Footnotes at end of table.

Table 4.4—Returns With Credit for the Elderly: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Income tax after credits		Additional tax for tax preferences		Total income tax		All other taxes		Earned income credit used to offset all other taxes		Total tax liability		Earned income credit, refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
All returns, total	**573,724**	**565,879**	**917**	**1,679**	**573,724**	**567,557**	**41,162**	**10,322**	—	—	**575,242**	**577,880**	—	—
Under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $6,000	44,944	3,694	—	—	44,944	3,694	—	—	—	—	44,944	3,694	—	—
$6,000 under $8,000	144,155	46,853	—	—	144,155	46,853	7,573	1,934	—	—	144,269	48,788	—	—
$8,000 under $10,000	129,467	54,370	—	—	129,467	54,370	7,677	1,966			130,082	56,336		
$10,000 under $12,000	85,597	55,018	—	—	85,597	55,018	7,496	2,965			86,386	57,983		
$12,000 under $14,000	48,881	45,861	—	—	48,881	45,861	5,321	741			48,881	46,602		
$14,000 under $16,000	36,500	44,065	—	—	36,500	44,065	*1,030	*206			36,500	44,272		
$16,000 under $18,000	15,797	29,757	—	—	15,797	29,757	2,669	762			15,797	30,519		
$18,000 under $20,000	12,011	26,825	—	—	12,011	26,825	*763	*81			12,011	26,907		
$20,000 under $25,000	28,099	72,807	*26	*4	28,099	72,810	3,632	462	Not applicable		28,099	73,272	Not applicable	
$25,000 under $30,000	9,009	33,569	—	—	9,009	33,569	*1,574	*337			9,009	33,905		
$30,000 under $50,000	17,695	126,699	*747	*991	17,695	127,690	3,078	749			17,695	128,439		
$50,000 under $100,000	1,494	20,633	*122	*353	1,494	20,986	*339	*116			1,494	21,103		
$100,000 under $200,000	*56	*2,944	*9	*74	*56	*3,018	*10	*2			*56	*3,020		
$200,000 under $500,000	*16	*1,998	**13	**256	*16	*2,172	—	—			*16	*2,172		
$500,000 under $1,000,000	3	785	**	**	3	867	—	—			3	867		
$1,000,000 or more	—	—	—	—	—	—	—	—			—	—		
Taxable returns, total	**573,724**	**565,879**	**917**	**1,679**	**573,724**	**567,557**	**39,644**	**9,497**	—	—	**573,724**	**577,054**	—	—
Under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $6,000	44,944	3,694	—	—	44,944	3,694	—	—	—	—	44,944	3,694	—	—
$6,000 under $8,000	144,155	46,853	—	—	144,155	46,853	7,459	1,882	—	—	144,155	48,735	—	—
$8,000 under $10,000	129,467	54,370	—	—	129,467	54,370	7,062	1,924			129,467	56,294		
$10,000 under $12,000	85,597	55,018	—	—	85,597	55,018	6,707	2,235			85,597	57,252		
$12,000 under $14,000	48,881	45,861	—	—	48,881	45,861	5,321	741			48,881	46,602		
$14,000 under $16,000	36,500	44,065	—	—	36,500	44,065	*1,030	*206			36,500	44,272		
$16,000 under $18,000	15,797	29,757	—	—	15,797	29,757	2,669	762			15,797	30,519		
$18,000 under $20,000	12,011	26,825	—	—	12,011	26,825	*763	*81			12,011	26,907		
$20,000 under $25,000	28,099	72,807	*26	*4	28,099	72,810	3,632	462			28,099	73,272		
$25,000 under $30,000	9,009	33,569	—	—	9,009	33,569	*1,574	*337	Not applicable		9,009	33,905	Not applicable	
$30,000 under $50,000	17,695	126,699	*747	*991	17,695	127,690	3,078	749			17,695	128,439		
$50,000 under $100,000	1,494	20,633	*122	*353	1,494	20,986	*339	*116			1,494	21,103		
$100,000 under $200,000	*56	*2,944	*9	*74	*56	*3,018	*10	*2			*56	*3,020		
$200,000 under $500,000	*16	*1,998	**13	**256	*16	*2,172	—	—			*16	*2,172		
$500,000 under $1,000,000	3	785	**	**	3	867	—	—			3	867		
$1,000,000 or more	—	—	—	—	—	—	—	—			—	—		
Total nontaxable returns	—	—	—	—	—	—	**1,518**	**826**	—	—	**1,518**	**826**	—	—
All returns, summary:														
Under $5,000	*14,589	*699	—	—	*14,589	*699	—	—	—	—	*14,589	*699	—	—
$5,000 under $10,000	303,977	104,219	—	—	303,977	104,219	15,250	3,901	—	—	304,706	108,120	—	—
$10,000 under $15,000	155,819	125,337	—	—	155,819	125,337	13,283	3,781			156,608	129,119		
$15,000 under $20,000	42,967	76,189	—	—	42,967	76,189	3,996	975	Not applicable		42,967	77,164	Not applicable	
$20,000 or more	56,372	259,434	917	1,679	56,372	261,113	8,633	1,665			56,372	262,778		

*Estimate should be used with caution because of the small number of sample returns on which it is based.
**Data combined to avoid disclosure of information for specific taxpayers.
[1]Consists of business and profession, farm, partnership, and Small Business Corporation net profit less loss.
[2]Consists of State income tax refunds, alimony received, and other income less loss.
NOTE: Detail may not add to total because of rounding.

Section 5

State Data

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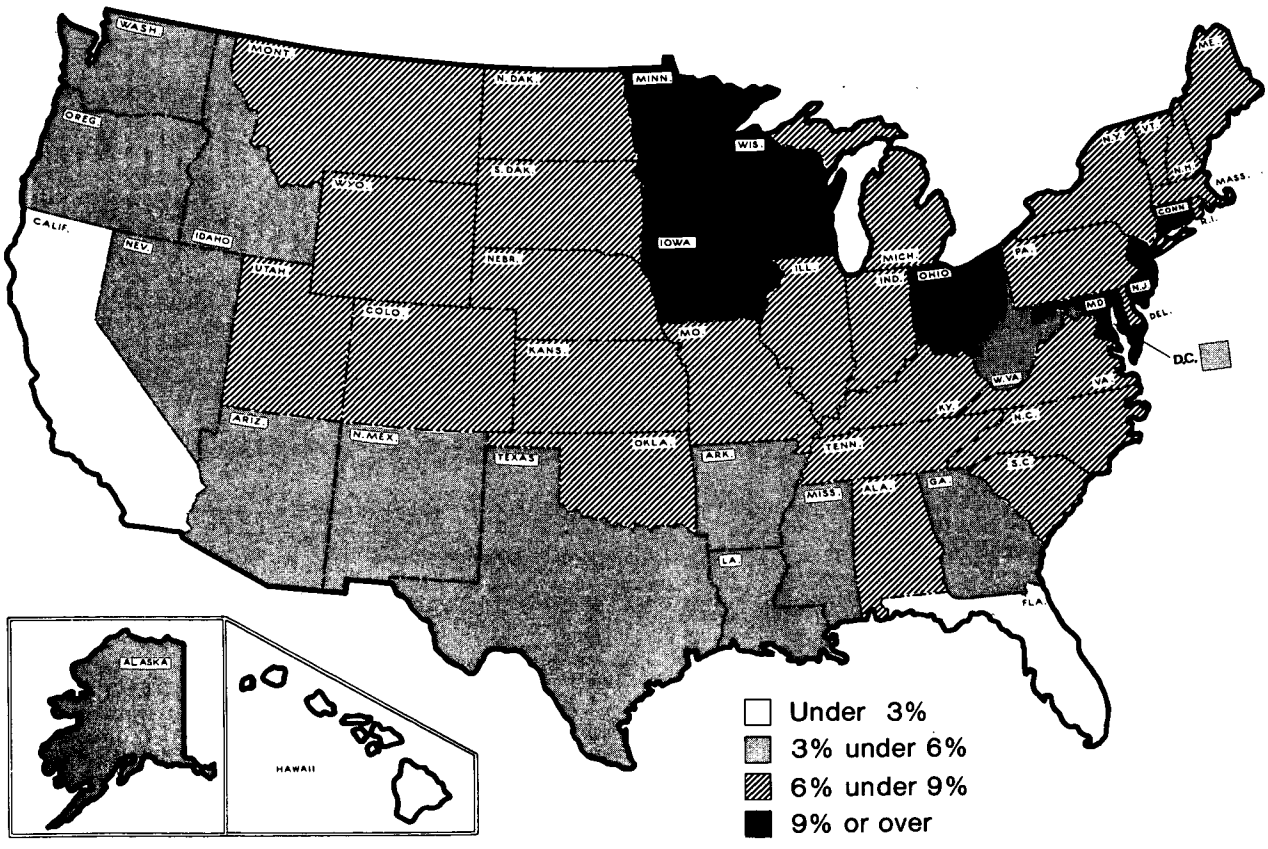
Chart 5A

Returns with residential energy expenditures as a percent of all returns, by State, 1978



Introduction

Data in this section classify taxpayers by State, based on the address reported on the tax return as described below. For 1978, information is shown for sources of income (table 5.1), itemized deductions (table 5.2), tax credits (including the new energy credits) and taxpayments (table 5.3), and exemptions (table 5.4). Table 5.5 presents data for selected items for all returns and joint returns, classified by both State and size of adjusted gross income. Table 5A and chart 5A highlight data for residential energy expenditures and the residential energy credit by State. A detailed description of the computation of the credit, as shown in table 5A, is given in section 3, Tax Computation and Tax Rates.

State Data

The tables in this section classify taxpayers according to the State address reported on the tax return, including the District of Columbia and, as described below, Puerto Rico. Returns of service men and women who filed from Army Post Office and Fleet Post Office addresses are classified in a separate category, as are returns of U.S. citizens living in U.S. possessions or abroad.

Residents of Puerto Rico had to file U.S. income tax returns only if they had income from sources outside Puerto Rico or income earned in Puerto Rico as employees of the U.S. Government, and the income on their returns was limited to these amounts. U.S. citizens residing abroad had to file tax returns and indicate the amount of income exempted, excluded, or deducted even if they ultimately had no tax liability as a result of these reductions to income. Provisions of the Foreign Earned Income Act of 1978 affected taxpayers with income earned abroad and are described in section 1, Returns Filed and Sources of Income, and section 3, Tax Computation and Tax Rates.

Method of Geographic Coding

Geographic coding of returns for Statistics of Income was based on the address at the top of each tax return. With some exceptions, only the State given in the address determined the classification of the return. Separate codes were used for each of the three categories, APO/FPO, Puerto Rico, and U.S. citizens abroad. In addition, returns showing Washington, D.C. in the address were coded (as Maryland or District of Columbia) according to the street address and ZIP code, rather than on the basis of "District of Columbia," in the address.

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

(1) the address of the tax lawyer or accountant who prepared the return,

(2) the address of their place of business, or

(3) a post office box number.

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

Table 5A—Returns With Residential Energy Expenditures: Expenditures by Type and Computation of the Energy Credit, by State

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

State	Number of returns	Number of principal residences	Returns with energy conservation expenditures							
			Total expenditures		Expenditures for insulation		Expenditures for storm windows or doors		Energy conservation credit (before limitation)	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
United States, total	**5,960,618**	**5,961,480**	**5,919,841**	**4,100,680**	**3,926,755**	**1,759,849**	**3,357,583**	**1,797,326**	**5,919,841**	**559,402**
Alabama	92,783	92,783	92,783	57,479	69,932	32,881	43,460	15,624	92,783	8,021
Alaska	9,248	9,248	9,099	6,520	6,720	3,144	4,495	2,167	9,099	889
Arizona	40,563	40,563	39,630	21,828	23,931	11,808	12,673	3,588	39,630	3,130
Arkansas	44,715	44,715	44,647	26,350	30,196	10,682	27,225	10,590	44,647	3,671
California	215,016	215,016	205,974	133,560	173,782	97,119	37,551	19,373	205,974	18,246
Colorado	96,954	97,799	96,286	63,998	60,617	21,976	55,312	36,997	96,286	9,029
Connecticut	121,044	121,044	120,973	84,805	75,528	30,327	73,442	39,351	120,973	11,304
Delaware	21,283	21,283	21,282	11,329	13,536	4,655	12,364	4,339	21,282	1,658
District of Columbia	17,659	17,659	17,659	17,304	6,609	4,053	8,297	8,262	17,659	2,321
Florida	89,714	89,715	81,820	58,162	71,397	43,024	18,168	10,005	81,820	7,787
Georgia	90,318	90,318	90,174	56,439	58,700	28,743	55,716	24,268	90,174	8,091
Hawaii	5,674	5,674	232	255	*203	*105	*59	*56	232	18
Idaho	20,726	20,726	20,702	12,089	15,319	5,750	10,531	5,338	20,702	1,602
Illinois	361,439	361,439	361,438	224,645	245,001	96,237	201,155	99,392	361,438	31,227
Indiana	164,088	164,088	164,023	105,725	124,450	66,211	75,806	30,665	164,023	15,349
Iowa	126,524	126,524	126,524	73,292	106,794	40,012	55,711	26,348	126,524	10,419
Kansas	79,807	79,807	79,103	40,397	52,019	20,484	50,482	17,337	79,103	5,937
Kentucky	87,283	87,283	87,283	54,410	55,305	24,660	57,570	27,580	87,283	7,014
Louisiana	50,951	50,951	50,951	39,142	41,191	23,881	20,808	7,346	50,951	4,760
Maine	33,273	33,273	33,231	27,467	22,539	14,084	20,395	10,954	33,231	3,738
Maryland	161,747	161,747	161,738	132,834	75,885	35,205	120,860	79,275	161,738	18,648
Massachusetts	212,719	212,719	211,037	153,961	123,869	44,710	121,884	73,011	211,037	19,919
Michigan	325,815	325,815	325,815	220,826	230,102	99,914	163,972	91,593	325,815	29,966
Minnesota	204,669	204,669	204,487	135,965	151,308	73,162	111,440	52,032	204,487	19,141
Mississippi	31,017	31,017	31,017	20,783	21,952	11,644	18,056	7,269	31,017	2,888
Missouri	160,924	160,924	160,888	92,031	99,830	33,234	92,885	49,444	160,888	12,368
Montana	21,017	21,017	20,996	14,245	16,535	5,580	8,909	3,971	20,996	1,855
Nebraska	48,316	48,316	48,316	27,781	33,115	13,984	23,932	12,424	48,316	3,873
Nevada	11,135	11,135	10,449	8,395	7,227	4,446	5,666	2,760	10,449	1,095
New Hampshire	33,806	33,806	33,739	33,305	26,113	22,828	18,681	8,245	33,739	4,023
New Jersey	274,719	274,724	274,023	221,207	176,853	80,546	178,200	103,879	274,023	29,846
New Mexico	23,839	23,839	23,724	15,905	15,312	9,092	14,508	5,685	23,724	2,165
New York	603,641	603,646	602,841	527,191	412,253	204,350	357,439	207,537	602,841	70,777
North Carolina	178,424	178,424	176,669	99,937	100,783	46,307	126,662	50,915	176,669	13,979
North Dakota	17,451	17,451	17,451	12,646	13,901	5,980	10,460	6,463	17,451	1,623
Ohio	394,631	394,631	392,129	274,809	259,815	113,976	228,757	131,488	392,129	37,342
Oklahoma	96,114	96,114	96,104	63,839	57,679	27,035	71,850	33,975	96,104	9,343
Oregon	44,338	44,338	44,329	24,813	27,066	9,859	21,625	13,204	44,329	3,604
Pennsylvania	356,149	356,149	356,079	313,266	210,862	85,052	244,562	188,679	356,079	40,967
Rhode Island	34,245	34,245	34,243	22,945	20,366	8,584	20,886	11,173	34,243	3,296
South Carolina	77,451	77,451	77,451	37,013	41,463	17,264	53,833	17,753	77,451	5,428
South Dakota	21,112	21,112	20,846	11,064	15,645	6,753	8,412	2,954	20,846	1,624
Tennessee	108,098	108,098	107,324	62,518	58,205	30,537	69,080	29,024	107,324	7,898
Texas	189,762	189,762	188,345	134,434	97,450	54,759	104,271	61,871	188,345	18,327
Utah	42,428	42,428	42,407	23,728	30,476	11,309	22,331	9,497	42,407	3,328
Vermont	16,605	16,605	16,427	12,476	13,137	5,658	8,992	4,781	16,427	1,685
Virginia	165,671	165,671	163,697	83,734	94,341	34,176	104,246	42,243	163,697	12,155
Washington	77,167	77,167	76,475	56,162	48,675	15,121	43,019	32,158	76,475	7,383
West Virginia	32,189	32,195	31,346	24,296	20,009	9,417	23,126	13,442	31,346	3,205
Wisconsin	210,797	210,797	210,102	114,145	161,857	54,311	109,510	47,610	210,102	16,168
Wyoming	13,793	13,793	13,766	7,914	10,069	4,616	7,199	2,809	13,766	1,100
APO/FPO[1]	*1,282	*1,282	*1,282	*993	*626	*438	*656	*435	*1,282	*148
Puerto Rico	—	—	—	—	—	—	—	—	—	—
U.S. citizens abroad[2]	*485	*485	*485	*322	*207	*170	*454	*145	*485	*48

Footnotes at end of table.

Table 5A—Returns With Residential Energy Expenditures: Expenditures by Type and Computation of the Energy Credit, by State—Continued

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

State	Returns with renewable energy source expenditures				Total residential energy credit (before limitation)		Income tax before residential energy credit		Credit carried over to 1979[3]		Credit used for 1978	
	Total expenditures		Renewable energy source credit (before limitation)									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
United States, total	**69,341**	**125,039**	**69,341**	**32,107**	**5,960,618**	**591,509**	**5,843,361**	**24,639,302**	**166,693**	**14,964**	**5,843,361**	**576,545**
Alabama	—	—	—	—	92,783	8,021	91,508	309,274	*5948	*123	91,508	7,898
Alaska	*149	*115	*149	*35	9,248	923	9,180	56,172	*68	*5	9,180	918
Arizona	4,811	7,080	4,811	1,862	40,563	4,992	38,883	158,279	*2,042	*390	38,883	4,603
Arkansas	*240	*963	*240	*241	44,715	3,912	42,113	142,301	*2,663	*197	42,113	3,715
California	12,578	18,304	12,578	4,761	215,016	23,007	210,764	913,590	4,294	898	210,764	22,110
Colorado	*685	*3,302	*685	*690	96,954	9,719	95,651	415,814	2,636	216	95,651	9,503
Connecticut	*142	*983	*142	*190	121,044	11,494	117,437	596,079	3,677	269	117,437	11,225
Delaware	**	**	**	**	21,283	1,658	21,272	91,125	*64	*10	21,272	1,648
District of Columbia	**	**	**	**	17,659	2,322	17,586	101,346	*73	*22	17,586	2,300
Florida	11,941	8,376	11,941	2,458	89,714	10,245	89,225	431,426	818	174	89,225	10,071
Georgia	*154	*220	*154	*64	90,318	8,155	89,451	416,243	3,568	647	89,451	7,508
Hawaii	5,559	15,159	5,559	4,028	5,674	4,046	5,638	31,148	188	62	5,638	3,984
Idaho	*80	*386	*80	*89	20,726	1,691	19,493	62,837	1,900	244	19,493	1,447
Illinois	*11	*6	*11	*2	361,439	31,229	352,818	1,710,972	12,174	1,273	352,818	29,956
Indiana	*101	*770	*101	*132	164,088	15,481	161,613	705,798	*2,475	*563	161,613	14,918
Iowa	*193	*148	*193	*44	126,524	10,463	124,016	397,801	5,198	355	124,016	10,109
Kansas	*704	*141	*704	*42	79,807	5,979	79,215	318,589	*989	*138	79,215	5,841
Kentucky	*112	*39	*112	*12	87,283	7,026	84,512	302,042	*3,608	*380	84,512	6,645
Louisiana	—	—	—	—	50,951	4,760	50,869	207,555	*82	*3	50,869	4,757
Maine	*85	*174	*85	*46	33,273	3,784	31,935	103,618	1,495	89	31,935	3,695
Maryland	*1,962	*3,871	*1,962	*1,079	161,747	19,725	154,735	764,738	*7,012	*446	154,735	19,280
Massachusetts	*2,184	*7,107	*2,184	*1,682	212,719	21,601	211,950	871,432	1,439	47	211,950	21,554
Michigan	*228	*525	*228	*150	325,815	30,115	322,494	1,491,520	10,487	489	322,494	29,627
Minnesota	*274	*1,354	*274	*303	204,669	19,444	197,347	669,085	8,000	430	197,347	19,014
Mississippi	—	—	—	—	31,017	2,888	30,458	116,022	*630	*36	30,458	2,852
Missouri	*1,620	*108	*1,620	*32	160,924	12,400	155,023	621,113	12,194	408	155,023	11,993
Montana	*51	*56	*51	*17	21,017	1,872	20,461	62,429	1,932	187	20,461	1,685
Nebraska	*77	*47	*77	*13	48,316	3,886	43,828	162,303	4,488	485	43,828	3,401
Nevada	753	2,062	753	505	11,135	1,600	11,021	68,403	160	37	11,021	1,563
New Hampshire	686	587	686	164	33,806	4,187	33,516	122,744	476	48	33,516	4,139
New Jersey	*2,265	*4,320	*2,265	*1,250	274,719	31,096	273,703	1,209,295	*1,016	*216	273,703	30,880
New Mexico	438	1,369	438	341	23,839	2,505	23,543	91,608	412	40	23,543	2,485
New York	1,840	3,082	1,840	903	603,641	71,679	593,144	2,409,322	12,229	2,059	593,144	69,621
North Carolina	*4,575	*9,804	*4,575	*2,379	178,424	16,358	175,660	621,122	5,584	509	175,660	15,850
North Dakota	—	—	—	—	17,451	1,623	15,360	47,874	2,791	203	15,360	1,420
Ohio	*2,502	*7,092	*2,502	*1,919	394,631	39,260	388,318	1,646,396	7,394	905	388,318	38,356
Oklahoma	*201	*37	*201	*11	96,114	9,354	91,178	376,625	6,946	205	91,178	9,149
Oregon	*245	*678	*245	*163	44,338	3,767	42,490	161,523	*1,848	*312	42,490	3,455
Pennsylvania	*352	*1,364	*352	*332	356,149	41,299	351,857	1,514,602	5,735	292	351,857	41,007
Rhode Island	*570	*705	*570	*210	34,245	3,506	34,075	129,531	330	35	34,075	3,471
South Carolina	—	—	—	—	77,451	5,428	76,958	254,659	*493	*18	76,958	5,410
South Dakota	*296	*239	*296	*64	21,112	1,688	19,279	59,364	2,462	140	19,279	1,547
Tennessee	*807	*3,517	*807	*863	108,098	8,761	104,994	447,653	3,638	261	104,994	8,500
Texas	1,640	3,369	1,640	864	189,762	19,191	187,710	1,042,887	2,528	244	187,710	18,947
Utah	*39	*169	*39	*41	42,428	3,369	41,635	127,658	2,760	214	41,635	3,155
Vermont	*248	*902	*248	*230	16,605	1,914	16,387	48,599	1,170	146	16,387	1,769
Virginia	*3,804	*1,254	*3,804	*349	165,671	12,503	164,512	792,586	*1,159	*61	164,512	12,442
Washington	*2,185	*10,980	*2,185	*2,445	77,167	9,807	76,220	366,857	*947	*121	76,220	9,686
West Virginia	*843	*2,023	*843	*573	32,189	3,778	32,122	137,111	*244	*23	32,122	3,755
Wisconsin	*929	*906	*929	*230	210,797	16,398	204,800	661,946	5,997	285	204,800	16,114
Wyoming	*179	*1,343	*179	*299	13,793	1,399	13,637	56,512	*232	*6	13,637	1,394
APO/FPO[1]	—	—	—	—	*1,282	*148	*1,282	*7,890	—	—	*1,282	*148
Puerto Rico	—	—	—	—	—	—	—	—	—	—	—	—
U.S. citizens abroad[2]	—	—	—	—	*485	*48	*485	*5,885	—	—	*485	*48

*Estimate should be used with caution because of the small number of sample returns on which it is based.
**Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.
[1]Returns filed from Army Post Office and Fleet Post Office addresses.
[2]Returns filed by U.S. citizens living in U.S. possessions or abroad.
[3]Includes amounts used to offset "additional tax for tax preferences" for 1978.
NOTE: Detail may not add to total because of rounding.

Table 5.1—Selected Sources of Income and Tax Items by State

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

State	Number of returns	Adjusted gross income less deficit	Salaries and wages		Business and profession net profit less loss		Farm net profit less loss		Partnership net profit less loss		Sales of capital assets net gain less loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
United States, total	**89,771,551**	**1,302,447,386**	**80,278,349**	**1,090,291,855**	**8,194,375**	**53,546,508**	**2,704,794**	**3,565,293**	**2,869,930**	**15,044,787**	**8,711,086**	**23,231,376**
Alabama	1,313,202	17,351,764	1,213,303	15,272,303	106,578	676,311	62,320	−39,466	26,662	226,213	88,104	201,082
Alaska	174,983	3,395,800	166,401	3,090,554	28,755	171,083	1,133	−7,270	7,630	−442	19,471	59,679
Arizona	1,001,591	13,476,793	862,566	10,930,186	101,639	528,629	8,889	−7,365	38,044	9,731	126,256	406,524
Arkansas	764,141	9,264,514	654,527	7,426,428	91,107	484,899	62,756	29,844	27,554	216,953	79,887	197,416
California	9,697,144	148,896,951	8,595,882	121,957,707	1,070,490	7,537,827	103,014	−262,263	447,888	1,847,748	1,108,898	3,975,236
Colorado	1,207,960	17,489,354	1,080,061	14,361,929	148,345	906,844	37,317	−23,545	42,904	136,914	155,676	531,966
Connecticut	1,329,468	21,886,667	1,182,649	17,910,566	109,210	805,884	560	−2,871	46,735	310,987	145,266	375,338
Delaware	244,699	3,691,574	223,113	3,165,756	16,596	92,208	4,682	−1,764	7,587	25,719	18,871	32,637
District of Columbia	320,987	4,541,250	286,974	3,701,110	18,987	112,090	635	−1,632	6,372	92,758	23,914	52,756
Florida	3,668,748	49,302,732	3,062,151	36,963,048	347,326	2,255,065	55,797	−58,848	129,381	325,723	462,562	1,424,509
Georgia	1,999,798	26,087,505	1,853,329	23,205,589	163,454	961,933	44,896	−136,482	53,897	341,668	152,197	435,602
Hawaii	403,217	5,943,659	361,270	5,011,611	42,436	221,344	3,576	15,865	25,659	15,679	49,703	117,022
Idaho	355,293	4,577,641	314,132	3,661,696	48,614	282,935	34,144	55,219	13,926	62,751	46,877	146,297
Illinois	4,770,947	75,859,512	4,298,812	64,258,959	378,779	2,519,584	161,631	838,414	170,605	754,872	446,752	1,354,444
Indiana	2,207,971	32,295,302	1,985,382	27,076,058	189,368	1,233,139	96,190	277,931	48,689	396,513	200,908	374,854
Iowa	1,175,393	17,107,245	974,586	12,402,956	134,534	796,529	129,230	1,044,359	34,867	339,375	194,443	405,139
Kansas	976,982	13,602,530	847,337	10,681,759	116,424	656,681	96,128	229,850	35,396	210,576	135,956	297,655
Kentucky	1,262,645	16,916,161	1,123,967	14,109,247	125,418	794,564	94,924	4,828	33,017	301,245	114,868	329,589
Louisiana	1,433,903	19,925,055	1,309,816	16,986,585	121,586	830,387	32,761	−57,262	23,920	263,371	90,298	307,178
Maine	447,724	5,130,551	401,675	4,208,599	53,484	279,827	7,526	11,656	7,186	54,822	32,308	69,388
Maryland	1,757,431	28,697,794	1,589,160	24,335,217	140,617	945,322	14,850	5,668	55,898	443,818	160,840	374,579
Massachusetts	2,442,305	34,205,814	2,204,481	29,138,161	184,713	1,391,656	1,123	−1,374	39,300	152,539	200,826	335,469
Michigan	3,698,083	59,980,460	3,364,760	52,501,387	267,324	1,923,240	68,129	14,989	89,449	490,779	324,579	532,788
Minnesota	1,690,622	24,127,051	1,498,479	20,093,553	167,944	868,545	125,792	479,408	72,351	435,718	229,397	463,647
Mississippi	830,062	9,812,497	761,507	8,509,731	71,593	505,343	37,508	−21,293	15,946	113,595	37,267	120,066
Missouri	1,926,784	27,088,438	1,672,109	22,218,588	199,514	1,184,821	127,222	270,175	56,854	243,574	225,855	504,188
Montana	323,479	4,053,179	269,969	3,017,704	45,017	245,742	26,169	125,135	16,280	59,672	53,105	160,587
Nebraska	637,080	8,753,209	535,372	6,539,918	75,764	435,581	88,524	462,071	32,796	235,077	104,385	257,646
Nevada	341,457	5,048,982	315,109	4,204,611	33,146	236,186	2,629	−17,490	10,992	27,711	28,563	186,918
New Hampshire	398,810	5,500,822	354,885	4,564,437	38,911	238,353	2,318	3,041	5,327	32,793	38,386	90,656
New Jersey	3,045,723	48,595,651	2,711,033	41,558,578	214,699	1,750,176	7,115	−18,492	76,256	466,803	264,742	578,256
New Mexico	479,884	6,301,756	421,962	5,117,811	49,590	277,198	18,338	−33,976	22,111	95,769	54,494	143,102
New York	6,972,367	106,024,093	6,240,929	89,209,024	512,334	3,516,537	28,035	28,165	195,287	1,086,788	650,890	1,239,744
North Carolina	2,183,403	27,693,713	2,008,973	23,623,955	180,380	1,076,893	86,563	113,567	66,756	419,165	151,391	306,759
North Dakota	265,969	3,411,760	215,994	2,445,944	29,123	150,505	45,975	227,229	15,036	93,663	42,619	111,670
Ohio	4,376,571	65,062,570	3,976,022	56,779,979	351,451	2,310,585	116,521	101,140	109,665	620,472	311,527	673,532
Oklahoma	1,112,318	15,424,142	952,133	12,398,434	140,739	749,413	101,853	−65,340	40,080	154,093	130,280	365,236
Oregon	1,066,402	15,137,001	922,042	12,059,090	125,651	875,512	38,524	−61,817	59,731	332,812	144,495	448,896
Pennsylvania	4,739,845	67,358,612	4,316,124	56,078,371	374,226	2,741,918	62,344	−10,105	109,207	733,861	316,378	774,742
Rhode Island	396,358	5,268,347	351,875	4,406,727	29,555	209,236	1,029	10,010	7,270	22,963	34,098	44,509
South Carolina	1,117,788	13,542,776	1,023,308	11,658,426	84,280	537,405	20,115	32,776	22,804	87,984	65,777	161,923
South Dakota	270,359	3,104,848	216,203	2,209,379	35,027	169,211	48,236	199,016	12,576	89,215	62,843	126,125
Tennessee	1,712,982	21,912,176	1,545,560	19,017,813	150,701	1,035,830	102,889	−74,549	63,239	389,423	135,218	320,780
Texas	5,348,615	76,472,457	4,875,464	63,774,445	593,168	3,670,845	272,014	−466,192	193,669	1,066,912	472,232	1,851,384
Utah	501,754	7,040,331	455,172	5,952,002	59,301	324,414	13,806	−9,527	31,479	70,138	62,976	222,079
Vermont	199,175	2,457,145	177,227	1,977,690	25,304	131,626	5,194	21,551	5,985	24,872	21,429	55,557
Virginia	2,112,341	31,651,293	1,960,713	27,417,691	164,360	984,249	52,313	9,674	59,489	324,995	173,826	377,939
Washington	1,683,579	25,418,256	1,496,022	20,999,181	181,908	1,441,206	30,949	48,428	73,184	364,350	203,764	464,314
West Virginia	663,634	8,930,226	609,999	7,849,363	50,776	340,087	10,654	−25,657	12,485	83,444	36,342	62,824
Wisconsin	1,923,298	27,505,082	1,730,836	22,965,759	172,502	931,403	96,080	321,102	53,278	310,845	218,138	587,848
Wyoming	192,833	2,905,851	175,035	2,377,209	23,560	156,398	12,569	9,301	10,061	25,693	26,304	105,865
APO/FPO[1]	377,032	3,294,767	374,162	3,284,979	*1,026	*−1,222	—	—	—	—	4,469	3,864
Puerto Rico	31,625	345,724	20,429	262,608	*41	*−100	—	—	*286	*−82	*2,039	*−1,026
U.S. citizens abroad[2]	194,787	3,578,001	137,368	3,361,447	7,000	46,631	1,305	−20,537	6,884	12,161	28,397	84,604

Footnotes at end of table.

Table 5.1—Selected Sources of Income and Tax Items by State—Continued

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

State	Sales of property *other* than capital assets net gain less loss		Domestic and foreign dividends received				Interest received		Rent net income less loss		Royalty net income less loss	
			Total		In adjusted gross income							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
United States, total	**1,078,139**	**1,256,902**	**13,587,058**	**31,671,858**	**9,425,819**	**30,206,475**	**46,107,411**	**61,222,522**	**6,964,306**	**3,139,157**	**644,109**	**2,559,870**
Alabama	11,522	9,599	117,085	245,454	74,880	233,881	484,091	514,460	74,405	21,541	6,063	12,786
Alaska	4,583	2,720	22,334	15,004	9,860	12,940	84,199	78,531	18,658	−24,715	555	354
Arizona	11,099	2,071	154,922	405,149	105,848	387,812	491,568	842,532	77,911	22,918	6,486	19,729
Arkansas	13,271	32,270	68,550	138,607	50,976	130,251	322,794	499,241	61,734	81,392	11,844	23,724
California	90,272	115,631	1,548,847	3,974,467	1,071,140	3,799,748	4,971,886	7,859,357	875,413	−346,897	60,456	144,466
Colorado	19,010	25,223	207,330	366,389	149,675	345,598	659,014	783,881	103,828	17,429	17,661	59,786
Connecticut	9,114	8,011	308,264	850,161	220,719	817,489	885,063	1,163,314	94,326	42,657	3,285	20,955
Delaware	1,433	1,760	43,402	178,532	29,639	173,792	127,209	120,257	13,931	14,436	195	902
District of Columbia	895	-765	46,978	200,167	39,207	195,051	132,677	159,474	17,239	−25,812	916	2,155
Florida	32,251	51,312	689,515	2,388,547	509,411	2,307,572	1,849,350	3,874,226	216,293	119,489	9,767	35,226
Georgia	16,756	−10,167	190,055	496,120	125,433	478,039	704,489	800,857	113,545	3,956	3,632	5,393
Hawaii	3,385	3,515	76,163	144,163	55,465	135,790	287,759	270,486	39,603	−3,832	729	−3,272
Idaho	12,459	17,344	35,402	65,847	22,350	62,056	164,100	246,555	33,015	10,592	1,202	1,697
Illinois	61,872	90,867	846,031	1,799,338	580,627	1,706,533	2,731,790	3,737,444	463,237	348,593	27,262	39,146
Indiana	25,959	33,834	320,275	637,092	222,317	600,977	1,151,606	1,375,476	164,938	256,341	9,903	13,406
Iowa	53,296	57,457	176,685	286,961	112,545	269,336	716,205	1,061,391	131,946	496,384	2,971	6,902
Kansas	30,095	43,872	158,610	331,104	111,752	314,467	515,200	785,574	150,279	265,381	33,382	89,028
Kentucky	22,931	23,694	145,900	346,266	100,572	330,657	560,675	730,198	93,053	93,194	3,688	9,932
Louisiana	9,386	15,817	161,048	272,343	98,477	256,726	552,804	629,116	93,583	129,301	45,961	344,699
Maine	3,709	5,599	57,756	160,789	46,072	154,008	220,371	222,254	33,212	27,390	800	2,329
Maryland	15,103	5,829	294,727	579,677	209,295	548,037	932,356	1,051,217	115,071	−6,036	2,618	10,622
Massachusetts	8,314	7,748	378,153	984,874	260,934	943,399	1,502,962	1,757,866	218,710	−129,738	4,891	25,130
Michigan	35,405	32,130	574,847	1,324,396	414,126	1,259,540	2,018,037	2,210,381	200,250	−12,987	20,069	54,099
Minnesota	52,129	43,938	276,073	373,211	150,159	347,364	1,004,695	1,139,157	144,083	109,737	6,641	4,168
Mississippi	7,778	9,167	70,863	109,512	45,212	102,586	228,424	281,278	44,694	92,814	10,665	27,270
Missouri	38,753	66,853	292,450	792,180	187,588	762,065	1,003,884	1,485,796	143,345	74,596	4,029	9,904
Montana	12,605	21,913	45,270	72,634	31,920	67,829	186,114	277,664	51,575	65,731	3,895	7,524
Nebraska	31,127	29,446	90,551	128,255	59,984	119,767	366,672	481,789	76,563	169,040	3,243	5,007
Nevada	3,252	8,760	32,768	112,998	22,344	109,348	145,613	239,960	20,355	−18,633	1,475	3,434
New Hampshire	2,770	2,184	86,897	176,242	61,710	167,940	255,712	279,889	25,876	−16,914	582	1,623
New Jersey	5,731	−10,101	628,094	1,193,363	456,207	1,123,673	1,841,545	2,402,812	209,439	32,725	7,443	11,478
New Mexico	6,825	10,715	64,883	135,950	42,500	128,982	230,774	312,811	40,860	31,368	14,595	44,597
New York	33,840	102	1,228,642	3,616,870	935,585	3,475,608	4,164,351	6,107,843	445,135	−122,688	17,308	59,609
North Carolina	10,950	6,386	252,353	664,735	185,875	638,896	929,042	961,944	151,447	175,565	3,724	−3,245
North Dakota	14,646	36,686	38,369	36,824	26,869	33,654	157,530	216,222	49,021	122,596	3,889	16,433
Ohio	41,742	51,007	618,895	1,314,427	399,400	1,253,758	2,234,092	2,456,723	305,268	94,321	19,072	38,271
Oklahoma	31,736	46,484	125,237	316,315	85,324	302,230	470,532	774,961	129,208	173,578	60,240	316,457
Oregon	27,220	22,334	155,382	290,119	100,260	275,129	612,998	857,306	111,171	74,316	3,136	19,505
Pennsylvania	23,874	24,789	739,584	1,673,559	522,784	1,588,588	2,554,703	2,503,191	265,932	−42,834	13,261	11,819
Rhode Island	1,602	641	62,663	174,543	42,081	167,566	225,169	295,844	38,408	−2,310	142	−24
South Carolina	6,682	15,945	115,612	288,704	78,642	277,940	414,814	452,771	86,265	73,799	2,284	2,515
South Dakota	20,476	14,142	37,194	42,312	25,853	38,831	140,654	212,745	39,343	58,411	1,574	5,914
Tennessee	18,371	28,181	208,347	357,925	130,189	336,927	684,974	785,248	100,722	63,512	3,105	−7,306
Texas	88,892	157,942	641,418	1,440,963	438,691	1,372,903	2,077,306	3,206,141	443,304	326,002	154,516	1,000,126
Utah	5,089	−9,640	68,706	147,625	47,242	140,129	235,570	242,379	34,743	−22,641	3,015	7,693
Vermont	2,944	3,513	32,862	90,308	24,088	86,574	104,374	114,816	15,479	−6,364	371	588
Virginia	17,953	−2,458	311,846	556,739	200,375	525,282	1,013,290	1,006,062	152,035	114,318	2,909	8,167
Washington	18,808	47,998	270,587	385,706	189,417	358,734	886,854	1,236,025	159,376	98,271	6,772	9,688
West Virginia	6,684	7,493	71,914	136,397	45,757	129,174	301,752	303,737	58,985	44,745	8,857	5,607
Wisconsin	47,481	37,563	292,729	559,991	185,077	530,415	1,249,011	1,427,338	159,411	4,071	3,762	4,636
Wyoming	5,340	5,579	24,486	60,701	15,307	58,112	93,233	128,638	22,129	22,205	4,250	26,340
APO/FPO[1]	—	—	15,258	7,284	10,323	6,202	89,234	33,888	8,857	−7,301	—	—
Puerto Rico	—	—	*3,803	*46,656	*3,803	*46,162	5,212	6,736	*1,840	*686	—	—
U.S. citizens abroad[2]	719	3,966	60,443	177,361	53,933	170,407	133,078	216,719	25,257	−44,542	5,018	2,880

Footnotes at end of table.

Table 5.1—Selected Sources of Income and Tax Items by State—Continued

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

State	Estate or trust net income less loss		Pensions and annuities in adjusted gross income		Small Business Corporation net profit less loss		State income tax refunds		Total income tax		Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
United States, total	**793,263**	**3,079,603**	**6,373,564**	**32,743,819**	**651,344**	**2,284,806**	**8,789,796**	**2,368,949**	**68,688,305**	**188,232,537**	**70,441,155**	**193,184,849**
Alabama	12,760	53,469	62,675	386,817	10,921	9,387	206,079	42,015	1,002,423	2,225,219	1,031,046	2,287,359
Alaska	1,269	4,318	7,119	55,709	889	–841	29,572	13,211	132,586	580,913	135,909	594,204
Arizona	11,006	45,183	96,109	595,980	6,484	–7,093	91,816	21,243	699,862	1,808,035	714,961	1,854,488
Arkansas	7,598	50,165	53,147	228,885	8,440	39,316	46,682	10,119	521,583	1,163,218	549,135	1,224,931
California	104,253	403,981	760,353	4,315,091	30,710	55,818	1,362,297	445,490	7,458,651	21,168,670	7,631,474	21,728,428
Colorado	18,965	54,068	83,668	497,819	12,691	100,068	238,120	75,011	931,878	2,499,931	953,389	2,576,304
Connecticut	19,854	75,994	111,566	489,225	22,779	66,865	27,563	23,063	1,088,775	3,587,236	1,101,290	3,655,301
Delaware	2,056	14,048	14,254	92,045	782	736	29,325	9,186	189,327	564,585	193,203	574,143
District of Columbia	2,278	17,413	27,116	275,081	1,442	–442	34,671	15,797	235,121	753,651	237,134	763,089
Florida	49,313	198,808	457,243	2,724,429	46,187	168,913	35,478	12,271	2,784,479	7,281,998	2,857,097	7,472,302
Georgia	22,702	42,908	91,228	528,800	13,641	67,411	215,650	41,936	1,515,655	3,468,887	1,558,678	3,559,376
Hawaii	3,999	19,971	37,445	208,461	2,443	–4,259	75,217	22,391	310,680	813,069	315,185	828,438
Idaho	1,270	5,437	20,088	103,390	4,396	27,174	40,158	8,314	246,066	557,103	259,658	590,021
Illinois	43,582	189,673	296,739	1,201,601	34,466	88,455	375,939	33,078	3,796,948	12,085,150	3,870,683	12,364,113
Indiana	13,295	36,970	160,096	692,597	33,810	293,778	131,529	7,278	1,695,072	4,792,571	1,733,702	4,920,007
Iowa	9,805	65,805	74,530	261,452	15,334	123,519	174,269	40,015	904,318	2,278,745	947,759	2,427,377
Kansas	5,531	19,524	62,551	237,426	10,289	64,729	100,872	14,606	765,115	1,920,304	802,979	2,006,866
Kentucky	4,054	16,661	83,504	425,589	8,230	–11,615	199,137	43,071	908,338	2,312,398	953,423	2,389,614
Louisiana	8,971	38,790	83,367	514,217	15,916	43,804	69,916	7,989	1,040,800	2,974,155	1,066,742	3,038,382
Maine	4,288	16,185	29,987	164,640	2,646	2,226	23,021	4,198	341,517	616,141	351,983	640,718
Maryland	18,389	33,899	156,059	1,166,881	13,232	–21,227	314,119	106,666	1,432,316	4,252,853	1,461,862	4,324,616
Massachusetts	38,718	110,604	173,905	919,047	9,694	–19,853	270,263	48,364	1,881,240	4,868,331	1,910,844	4,958,194
Michigan	24,721	58,082	287,551	1,251,421	31,357	92,486	523,259	122,622	2,945,035	9,187,348	2,987,012	9,336,551
Minnesota	11,535	58,962	87,596	294,584	9,046	9,520	365,286	131,254	1,210,952	3,208,496	1,285,309	3,341,838
Mississippi	3,983	16,867	36,893	201,386	4,490	30,035	47,692	6,638	556,243	1,193,278	576,616	1,237,939
Missouri	17,107	40,338	116,297	545,068	23,204	97,082	187,742	27,302	1,466,424	3,905,711	1,514,909	4,029,737
Montana	2,942	14,688	15,278	73,410	6,528	36,630	38,928	9,369	202,496	517,458	220,786	555,328
Nebraska	6,056	25,282	30,034	152,065	5,032	38,606	63,778	10,765	473,458	1,184,785	513,855	1,267,143
Nevada	2,828	11,580	22,799	116,795	1,801	28,869	3,580	1,561	263,478	799,128	267,230	816,958
New Hampshire	5,722	13,012	36,961	195,580	2,733	–6,863	16,021	4,684	320,134	776,153	326,402	794,602
New Jersey	19,508	65,219	249,016	1,215,916	29,553	54,680	376,160	77,480	2,368,608	7,659,536	2,401,508	7,789,631
New Mexico	5,033	20,816	39,102	249,967	4,270	23,066	41,945	10,540	383,173	821,204	394,218	848,824
New York	41,530	207,163	562,611	2,679,831	70,904	–14,814	1,223,439	472,216	5,475,793	15,230,506	5,558,036	15,509,580
North Carolina	16,091	51,014	118,648	579,348	14,032	88,877	256,926	73,406	1,636,642	3,518,438	1,674,270	3,634,533
North Dakota	875	2,447	10,377	21,214	5,403	27,360	6,996	1,208	182,930	438,232	204,662	481,207
Ohio	33,402	117,725	324,026	1,213,303	19,306	75,093	256,356	24,578	3,510,296	9,681,404	3,581,557	9,888,302
Oklahoma	7,415	54,609	77,130	406,251	6,515	26,308	81,680	20,444	831,881	2,168,513	870,373	2,248,761
Oregon	9,737	25,812	80,828	387,199	9,465	49,982	166,271	44,356	791,284	2,107,862	815,558	2,180,211
Pennsylvania	40,222	150,776	346,370	1,596,510	11,865	19,372	46,007	10,479	3,671,335	9,867,985	3,730,273	10,081,784
Rhode Island	3,675	13,971	29,736	147,869	1,425	4,948	37,736	8,004	294,556	733,944	300,032	750,565
South Carolina	6,359	22,190	53,472	355,752	7,208	32,554	110,315	30,743	816,066	1,662,161	837,258	1,710,203
South Dakota	2,523	–357	16,162	76,780	2,299	16,575	1,562	519	181,924	377,277	204,391	413,389
Tennessee	14,610	21,897	76,503	404,602	7,251	49,654	11,276	2,072	1,254,459	2,984,071	1,294,603	3,076,253
Texas	55,602	371,847	247,693	1,423,190	30,908	201,269	27,882	20,757	3,843,690	11,906,853	3,967,761	12,264,022
Utah	4,699	8,845	36,373	193,890	7,998	31,645	68,952	14,691	382,210	850,366	393,062	876,215
Vermont	2,911	19,125	11,046	49,412	1,371	2,735	18,674	5,773	152,180	295,337	158,677	309,055
Virginia	12,626	42,901	171,685	1,198,131	9,779	46,714	275,135	71,547	1,684,086	4,589,884	1,715,817	4,680,917
Washington	6,415	17,158	136,409	785,610	12,046	36,926	15,126	5,316	1,317,119	3,886,637	1,341,676	3,996,952
West Virginia	3,247	3,574	41,134	173,525	2,231	27,706	25,842	5,302	502,537	1,239,881	506,664	1,266,936
Wisconsin	20,063	78,685	142,506	502,354	5,391	49,182	393,204	107,163	1,477,922	3,687,504	1,531,228	3,809,261
Wyoming	1,395	5,645	7,552	39,888	2,140	22,540	2,867	703	150,319	442,897	156,114	459,163
APO/FPO[1]	*5	*890	*460	*5,034	*148	*–754	*1,756	*178	350,551	288,930	350,551	288,956
Puerto Rico	—	—	*8,380	*56,985	*10	*528	*9	*42	14,163	24,133	14,610	24,500
U.S. citizens abroad[2]	6,470	24,966	10,187	65,767	*213	*–576	5,701	1,925	93,611	423,457	108,001	437,260

*Estimate should be used with caution because of the small number of sample returns on which it is based.
[1]Returns filed from Army Post Office and Fleet Post Office addresses.
[2]Returns filed by U.S. citizens living in U.S. possessions or abroad.
NOTE: Detail may not add to total because of rounding.

Table 5.2—All Returns, Returns With Itemized Deductions by Type, and Tax Items by State

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

State	All returns		Returns with zero bracket amount only			Returns with itemized deductions						
									Zero bracket amount		Unused zero bracket amount	
	Number of returns	Adjusted gross income less deficit	Number of returns	Adjusted gross income	Zero bracket amount	Number of returns	Adjusted gross income	Total itemized deductions	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
United States, total	**89,771,551**	**1,302,447,386**	**59,717,131**	**597,699,822**	**139,849,714**	**25,756,298**	**708,460,175**	**164,432,406**	**25,563,529**	**75,937,593**	**338,086**	**513,049**
Alabama	1,313,202	17,351,764	880,699	8,211,565	2,182,195	364,238	9,205,810	2,062,195	363,424	1,102,085	*451	*187
Alaska	174,983	3,395,800	104,454	1,205,260	247,237	60,449	2,200,368	492,759	59,879	176,655	*261	*289
Arizona	1,001,591	13,476,793	609,204	5,289,564	1,371,282	338,779	8,312,575	2,088,874	336,903	991,936	*5,770	*9,785
Arkansas	764,141	9,264,514	530,576	5,211,694	1,322,630	156,978	4,066,773	929,447	155,153	470,853	*3,170	*6,524
California	9,697,144	148,896,951	5,678,716	51,074,061	12,763,145	3,594,572	98,454,977	26,938,192	3,540,532	10,335,692	*19,347	*30,372
Colorado	1,207,960	17,489,354	715,458	6,361,733	1,588,016	431,167	11,268,513	2,720,067	430,164	1,253,800	*7,119	*13,146
Connecticut	1,329,468	21,886,667	883,878	9,656,564	2,083,943	395,701	12,222,540	2,618,042	394,879	1,182,261	*3,710	*4,129
Delaware	244,699	3,691,574	160,132	1,513,284	368,298	73,572	2,187,301	486,800	72,731	220,011	*1,325	*2,019
District of Columbia	320,987	4,541,250	210,718	1,966,936	465,627	88,008	2,577,089	603,122	87,709	223,805	*1,486	*2,870
Florida	3,668,748	49,302,732	2,632,431	26,562,279	6,410,378	841,850	22,958,789	5,292,457	833,735	2,479,787	*5,444	*10,563
Georgia	1,999,798	26,087,505	1,338,461	12,254,106	3,151,890	532,502	14,019,380	3,351,439	531,427	1,591,403	*16,596	*31,861
Hawaii	403,217	5,943,659	249,031	2,241,672	577,120	133,524	3,720,257	962,145	132,503	393,834	*1,241	*1,859
Idaho	355,293	4,577,641	242,184	2,213,634	546,049	97,998	2,419,068	617,362	97,418	291,777	*560	*225
Illinois	4,770,947	75,859,512	3,204,498	35,712,012	7,446,647	1,375,264	40,344,694	8,412,503	1,372,862	4,071,148	26,853	*40,719
Indiana	2,207,971	32,295,302	1,616,481	18,320,493	3,872,797	499,993	14,064,877	2,744,149	492,702	1,485,706	*6,168	*6,887
Iowa	1,175,393	17,107,245	804,545	8,772,905	1,942,330	316,800	8,385,430	1,818,676	316,168	953,936	*5,755	*9,805
Kansas	976,982	13,602,530	656,150	6,675,049	1,562,910	263,417	7,094,528	1,581,508	260,010	783,128	*794	*44
Kentucky	1,262,645	16,916,161	864,725	8,507,251	2,119,224	328,004	8,463,322	1,768,840	327,165	980,903	*4,831	*7,949
Louisiana	1,433,903	19,925,055	1,032,753	11,025,025	2,419,193	315,878	8,921,704	1,956,948	315,158	959,365	*3,281	*2,910
Maine	447,724	5,130,551	337,647	3,121,184	803,141	81,119	2,013,649	471,458	80,147	242,077	*954	*1,580
Maryland	1,757,431	28,697,794	1,019,976	9,623,594	2,299,065	683,109	19,129,936	4,554,255	680,022	2,016,524	*9,466	*13,724
Massachusetts	2,442,305	34,205,814	1,614,155	14,608,470	3,563,023	744,109	19,626,023	4,649,990	735,802	2,197,127	*7,080	*6,069
Michigan	3,698,083	59,980,460	2,214,955	22,098,577	5,090,880	1,320,347	37,928,382	7,905,109	1,319,295	3,949,357	*15,921	*23,434
Minnesota	1,690,622	24,127,051	1,027,472	8,345,230	2,238,385	603,415	15,822,796	3,798,124	598,743	1,785,321	*5,269	*7,922
Mississippi	830,062	9,812,497	564,898	5,276,270	1,329,744	188,029	4,544,457	1,086,194	187,605	561,899	*2,122	*4,112
Missouri	1,926,784	27,088,438	1,335,009	13,653,565	3,134,361	494,915	13,456,217	2,798,234	493,568	1,458,478	*3,913	*8,423
Montana	323,479	4,053,179	214,069	1,990,253	481,162	85,790	2,118,923	487,230	83,845	250,604	—	—
Nebraska	637,080	8,753,209	458,114	4,937,070	1,105,371	138,959	3,899,108	857,924	138,060	425,744	*647	*307
Nevada	341,457	5,048,982	227,401	2,363,924	522,374	99,847	2,721,161	658,987	99,079	287,473	*673	*878
New Hampshire	398,810	5,500,822	295,285	3,295,436	727,985	86,539	2,212,408	491,797	85,287	254,845	*916	*528
New Jersey	3,045,723	48,595,651	1,954,325	20,476,645	4,498,921	949,634	28,123,691	6,062,569	936,956	2,807,017	*27,006	*44,056
New Mexico	479,884	6,301,756	355,303	3,506,678	865,280	107,184	2,834,028	643,355	106,673	318,699	*1,334	*2,142
New York	6,972,367	106,024,093	4,235,285	37,792,287	9,532,532	2,514,321	68,587,900	17,735,359	2,504,995	7,243,338	33,539	*52,994
North Carolina	2,183,403	27,693,713	1,514,990	13,546,945	3,575,852	549,354	14,140,504	3,266,680	546,176	1,644,186	*5,640	*7,676
North Dakota	265,969	3,411,760	205,580	2,135,494	493,013	47,946	1,333,414	283,868	47,200	145,923	*701	*1,027
Ohio	4,376,571	65,062,570	3,071,093	35,228,361	7,403,994	1,089,467	29,838,922	6,155,303	1,082,538	3,214,856	*16,551	*23,757
Oklahoma	1,112,318	15,424,142	786,816	8,107,004	1,920,002	268,553	7,377,979	1,627,606	267,392	811,298	*6,027	*9,163
Oregon	1,066,402	15,137,001	663,655	6,258,833	1,542,729	340,307	8,872,430	2,033,095	338,305	999,707	*1,732	*2,260
Pennsylvania	4,739,845	67,358,612	3,342,003	36,295,339	8,091,776	1,125,877	31,027,554	6,413,003	1,120,569	3,361,880	*17,515	*19,454
Rhode Island	396,358	5,268,347	265,861	2,715,025	629,820	96,451	2,532,622	579,806	95,812	288,600	*868	*1,551
South Carolina	1,117,788	13,542,776	760,399	6,616,080	1,776,563	284,197	6,930,053	1,600,595	283,711	854,467	*3,638	*6,110
South Dakota	270,359	3,104,848	199,462	2,069,331	489,491	46,199	1,093,763	253,491	45,365	137,348	*1,915	*3,111
Tennessee	1,712,982	21,912,176	1,305,034	13,014,063	3,084,912	338,040	8,947,990	1,985,641	335,694	1,022,293	*6,294	*11,746
Texas	5,348,615	76,472,457	3,924,888	42,580,396	9,378,237	1,111,767	34,326,787	7,382,705	1,094,242	3,290,448	*17,214	*25,095
Utah	501,754	7,040,331	286,555	2,444,471	666,951	193,226	4,622,618	1,234,339	191,635	583,645	*3,894	*4,726
Vermont	199,175	2,457,145	155,442	1,444,430	377,986	39,521	1,024,532	224,925	39,403	118,026	*650	*1,017
Virginia	2,112,341	31,651,293	1,425,352	14,390,562	3,363,194	625,211	17,278,618	3,979,758	625,199	1,842,895	*13,337	*13,994
Washington	1,683,579	25,418,256	1,185,825	13,229,131	2,762,784	429,387	12,340,703	2,625,374	427,898	1,294,836	*3,408	*2,645
West Virginia	663,634	8,930,226	556,539	6,536,031	1,444,539	83,377	2,410,190	451,495	83,365	252,527	*2,640	*4,501
Wisconsin	1,923,298	27,505,082	1,157,969	10,278,106	2,619,889	677,425	17,230,192	4,044,357	665,667	2,025,882	*3,313	*6,411
Wyoming	192,833	2,905,851	144,507	1,681,286	346,837	43,202	1,255,077	249,297	43,070	133,088	*330	*202
APO/FPO[1]	377,032	3,294,767	359,689	3,000,260	922,247	14,473	293,041	77,952	14,473	42,362	—	—
Puerto Rico	31,625	345,724	26,895	244,528	60,853	2,950	102,554	62,299	*1,860	*4,308	—	—
U.S. citizens abroad[2]	194,787	3,578,001	109,589	2,019,879	264,909	43,357	1,573,960	254,710	43,356	122,426	9,417	20,291

Footnotes at end of table.

Table 5.2—All Returns, Returns With Itemized Deductions by Type, and Tax Items by State—Continued

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

State	Returns with itemized deductions— Continued											
	Excess itemized deductions		Medical and dental expense deduction		Taxes paid deduction		Contributions deduction		Interest paid deduction			
									Total		Home mortgage	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
United States, total	**25,417,827**	**87,987,241**	**17,877,783**	**12,203,983**	**25,616,919**	**59,506,835**	**23,939,571**	**19,691,249**	**23,543,648**	**60,681,144**	**19,826,879**	**39,274,512**
Alabama	363,787	951,908	269,657	174,918	364,237	561,971	346,892	346,282	349,015	838,127	290,686	501,025
Alaska	60,188	314,655	28,292	15,588	60,449	166,600	49,269	46,123	57,328	212,471	44,692	138,274
Arizona	333,009	1,094,467	259,844	182,546	337,111	607,298	320,309	245,435	316,180	867,626	273,628	549,217
Arkansas	153,808	453,524	120,970	83,114	153,808	267,003	135,260	164,794	139,508	346,841	120,805	220,569
California	3,575,225	16,365,426	2,624,058	1,962,511	3,587,015	9,532,993	3,371,891	2,575,118	3,337,848	10,701,005	2,770,338	7,213,078
Colorado	424,048	1,452,806	284,696	185,804	426,648	940,918	385,263	254,389	410,938	1,173,640	358,300	779,745
Connecticut	391,991	1,435,080	276,860	153,838	391,991	953,715	377,631	309,577	359,859	989,940	316,079	707,713
Delaware	72,247	266,825	49,698	23,742	73,546	201,559	70,559	64,965	69,154	165,529	58,698	105,248
District of Columbia	86,522	378,528	74,323	50,930	86,593	251,045	82,023	79,532	75,961	176,274	48,603	99,329
Florida	836,406	2,778,007	673,714	615,109	835,582	1,037,539	792,412	791,114	788,441	2,432,127	721,895	1,550,945
Georgia	515,906	1,783,675	396,067	317,746	532,502	989,613	463,848	447,948	488,113	1,418,400	422,485	902,873
Hawaii	131,899	565,689	86,571	43,654	133,524	331,851	125,567	72,185	128,749	454,147	93,300	271,545
Idaho	97,438	316,924	73,016	45,503	97,998	193,256	83,891	101,858	91,490	248,544	78,961	162,718
Illinois	1,348,411	4,346,061	924,648	749,774	1,372,136	2,813,816	1,274,703	1,030,314	1,212,621	3,205,462	1,068,172	2,132,383
Indiana	493,825	1,241,605	292,962	168,611	494,552	777,520	441,248	387,645	466,220	1,190,183	419,171	753,396
Iowa	311,045	865,846	215,174	175,797	314,881	637,051	297,125	206,185	273,363	689,333	245,444	443,304
Kansas	262,623	780,442	204,386	151,132	263,417	497,418	241,311	204,957	228,237	638,946	193,813	397,887
Kentucky	323,173	791,226	216,918	111,772	325,235	647,088	284,873	215,607	296,133	683,798	251,812	442,253
Louisiana	312,597	996,036	248,906	219,799	312,210	337,585	288,582	284,621	301,694	868,232	257,485	538,153
Maine	80,165	227,151	64,112	32,834	81,119	181,213	76,830	43,814	74,617	173,617	67,358	122,253
Maryland	673,643	2,537,027	528,220	294,206	683,109	1,977,146	657,956	483,900	625,816	1,534,391	510,445	1,034,023
Massachusetts	737,029	2,423,356	585,125	347,360	737,389	2,325,751	710,440	441,614	678,581	1,200,796	562,411	852,550
Michigan	1,304,426	3,966,045	588,150	332,358	1,317,012	3,544,477	1,241,539	872,753	1,218,206	2,629,722	1,026,863	1,636,599
Minnesota	598,146	1,998,409	440,001	196,573	600,129	1,709,505	567,652	366,324	571,623	1,260,997	462,166	819,809
Mississippi	185,907	520,584	150,023	123,497	188,029	281,999	173,180	188,060	171,045	418,619	141,039	245,074
Missouri	491,002	1,333,752	345,209	209,783	491,228	884,030	470,463	428,145	455,732	1,097,840	398,078	686,302
Montana	85,790	229,772	60,810	44,833	85,012	148,487	75,061	47,234	77,341	202,972	65,518	118,744
Nebraska	138,311	429,376	100,977	53,076	138,639	300,085	132,445	116,862	126,639	351,626	113,804	234,555
Nevada	99,174	367,673	63,638	58,363	98,897	124,409	90,407	70,737	95,267	333,661	85,117	212,427
New Hampshire	85,623	233,855	63,949	49,151	85,916	163,172	80,504	43,309	75,073	200,691	70,645	142,160
New Jersey	922,628	3,255,078	617,998	542,583	942,212	2,523,380	916,419	677,695	847,969	1,820,259	709,218	1,233,525
New Mexico	105,850	322,165	81,221	59,279	106,491	169,278	93,592	84,936	98,177	280,808	87,399	166,714
New York	2,480,782	10,477,603	1,819,282	1,288,571	2,506,518	9,207,837	2,455,230	1,812,493	2,217,259	3,683,966	1,585,302	2,205,389
North Carolina	543,714	1,618,219	454,721	291,079	546,534	1,126,809	509,347	470,171	506,467	1,197,161	417,619	737,086
North Dakota	47,245	136,795	37,640	27,074	47,265	81,803	44,637	37,951	41,412	121,722	36,145	77,748
Ohio	1,072,916	2,940,501	565,045	383,946	1,085,547	1,893,048	991,787	796,832	1,014,497	2,681,020	934,962	1,812,650
Oklahoma	262,526	819,834	203,320	155,075	262,004	420,998	238,026	274,784	237,525	665,705	199,981	370,730
Oregon	338,575	1,009,338	211,679	123,571	340,243	819,886	286,379	200,978	318,370	762,501	276,966	488,725
Pennsylvania	1,108,362	3,044,678	651,209	364,547	1,118,242	2,592,796	1,083,628	937,674	1,009,147	2,019,039	849,562	1,350,630
Rhode Island	95,583	290,136	54,983	42,366	96,009	259,282	89,493	54,843	87,194	180,142	78,413	131,840
South Carolina	280,559	746,943	229,341	115,804	284,196	513,901	269,998	291,588	260,351	573,473	207,737	354,581
South Dakota	44,284	117,043	35,289	31,962	46,171	62,853	41,432	36,406	39,339	109,098	34,935	70,253
Tennessee	331,746	964,468	269,467	169,252	334,396	382,265	304,539	322,790	315,221	921,359	275,209	552,481
Texas	1,094,553	4,048,943	860,054	571,658	1,096,212	1,316,770	958,964	1,179,896	1,063,022	3,728,338	957,681	2,220,114
Utah	189,332	647,517	137,600	59,718	191,346	378,984	180,806	274,659	181,563	456,762	152,231	282,368
Vermont	38,871	106,962	25,989	14,402	39,196	93,613	36,137	22,163	35,908	79,615	33,233	54,121
Virginia	611,874	2,123,352	476,443	253,032	621,877	1,376,117	578,702	464,815	570,087	1,672,216	485,217	1,129,670
Washington	425,979	1,321,764	288,625	177,193	424,968	638,596	377,116	292,872	412,117	1,320,326	369,398	898,135
West Virginia	80,737	203,336	54,281	24,235	83,310	132,883	69,396	74,426	74,308	188,956	62,902	122,854
Wisconsin	674,112	1,991,207	422,510	292,778	677,025	2,013,765	624,825	370,553	558,839	1,154,155	461,644	798,642
Wyoming	42,872	115,893	29,855	19,195	42,840	43,300	35,321	36,410	41,170	133,197	36,401	81,379
APO/FPO[1]	14,473	35,591	9,721	7,586	12,290	18,477	10,294	12,219	11,819	32,681	*6,541	*15,121
Puerto Rico	2,950	54,503	*1,856	*793	2,950	2,813	*1,860	*4,296	2,950	54,158	*818	*3,322
U.S. citizens abroad[2]	33,940	149,641	28,680	14,361	39,163	51,269	32,509	28,396	38,145	138,929	29,554	102,282

Footnotes at end of table.

Table 5.2—All Returns, Returns With Itemized Deductions by Type, and Tax Items by State—Continued

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

State	Returns with itemized deductions—Continued				All returns					
	Miscellaneous deductions				Exemptions		Taxable income		Income tax before credits	
	Total		Net casualty or theft loss							
	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
United States, total	**21,862,475**	**12,349,195**	**2,473,064**	**2,300,338**	**219,867,696**	**164,900,772**	**85,280,660**	**1,062,190,322**	**73,087,283**	**203,803,653**
Alabama	312,778	140,897	32,907	34,729	3,430,701	2,573,026	1,244,123	14,002,885	1,100,850	2,446,492
Alaska	52,561	51,976	8,527	14,356	424,498	318,374	164,333	2,798,727	142,022	620,067
Arizona	295,075	185,969	26,901	32,733	2,490,049	1,867,537	946,107	10,745,158	783,104	1,973,249
Arkansas	129,615	67,694	12,982	22,284	2,070,210	1,552,658	685,729	7,456,153	580,790	1,289,379
California	3,176,844	2,166,566	395,134	490,751	23,408,573	17,556,430	9,219,248	116,622,435	7,938,421	22,795,426
Colorado	356,981	165,315	33,139	18,724	2,785,741	2,089,306	1,145,622	14,192,343	972,101	2,718,192
Connecticut	326,000	210,972	37,271	18,127	3,053,512	2,290,134	1,278,757	18,240,287	1,109,960	3,808,317
Delaware	62,510	31,004	5,178	2,655	557,424	418,068	232,863	3,033,258	198,870	603,416
District of Columbia	71,266	45,341	6,351	3,930	642,846	482,135	298,427	3,709,248	263,902	801,961
Florida	686,611	416,568	62,782	57,764	9,068,668	6,801,501	3,466,166	40,368,776	3,068,729	7,813,581
Georgia	422,951	177,732	33,657	24,552	4,934,449	3,700,837	1,869,888	21,057,692	1,603,279	3,748,929
Hawaii	119,836	60,309	6,962	7,134	970,612	727,959	381,534	4,697,226	333,344	874,309
Idaho	76,670	28,201	5,266	1,754	969,551	727,163	339,602	3,628,302	271,386	630,493
Illinois	1,170,688	613,137	132,480	80,205	11,616,085	8,712,064	4,577,360	63,347,720	3,979,963	12,914,548
Indiana	428,139	220,190	33,130	39,797	5,412,008	4,059,006	2,109,183	27,253,318	1,801,487	5,219,758
Iowa	275,047	110,309	18,646	10,431	3,090,433	2,317,825	1,120,713	14,088,625	969,418	2,588,896
Kansas	222,977	89,055	15,151	16,160	2,408,475	1,806,356	916,160	11,276,529	804,976	2,114,618
Kentucky	268,712	110,575	30,070	24,914	3,284,295	2,463,221	1,191,890	13,865,170	997,975	2,516,053
Louisiana	264,777	246,711	50,976	94,407	3,570,714	2,678,036	1,347,911	16,440,085	1,112,299	3,209,620
Maine	63,078	39,980	9,339	15,702	1,079,683	809,762	417,794	4,141,720	350,892	683,069
Maryland	570,462	264,611	57,611	31,053	4,188,822	3,141,617	1,699,998	23,170,049	1,501,650	4,556,903
Massachusetts	635,573	334,468	90,335	62,746	5,663,399	4,247,549	2,349,957	27,743,234	1,959,992	5,206,559
Michigan	1,173,711	525,798	104,380	57,766	9,168,049	6,876,037	3,534,250	49,487,533	3,103,714	9,817,647
Minnesota	523,041	264,726	67,139	53,923	4,068,826	3,051,620	1,626,215	19,254,050	1,322,754	3,552,303
Mississippi	157,625	74,019	17,183	14,748	2,294,798	1,721,099	752,503	7,738,407	614,667	1,325,611
Missouri	417,757	178,435	27,101	20,655	4,780,061	3,585,046	1,828,577	22,396,118	1,563,560	4,256,577
Montana	74,323	43,704	7,625	16,997	784,686	588,515	297,914	3,332,170	238,793	593,489
Nebraska	107,890	36,275	7,595	5,115	1,574,740	1,181,055	596,174	7,317,201	521,785	1,345,712
Nevada	85,533	71,817	9,231	12,202	778,074	583,556	326,480	4,157,388	277,965	852,356
New Hampshire	69,363	35,475	6,484	3,432	950,554	712,916	380,572	4,585,467	335,863	835,640
New Jersey	802,055	498,653	104,032	57,342	7,447,477	5,585,608	2,891,281	40,138,278	2,473,608	8,134,880
New Mexico	87,083	49,055	10,958	10,461	1,252,076	939,057	461,976	5,125,210	405,831	902,949
New York	2,223,318	1,742,492	367,413	318,040	16,963,733	12,722,800	6,740,280	83,684,029	5,778,844	16,301,129
North Carolina	434,266	181,460	41,728	43,091	5,239,763	3,929,822	2,061,166	22,337,294	1,765,733	3,865,127
North Dakota	37,718	15,317	2,140	3,725	657,729	493,297	252,780	2,866,438	202,606	511,290
Ohio	924,091	400,457	78,590	54,453	10,775,232	8,081,424	4,153,631	54,461,861	3,657,566	10,398,120
Oklahoma	226,408	111,044	29,956	22,485	2,781,134	2,085,851	1,054,208	12,708,819	882,569	2,371,178
Oregon	287,829	126,158	26,685	25,758	2,575,226	1,931,420	1,001,960	12,316,900	842,915	2,297,960
Pennsylvania	932,881	498,947	94,393	74,606	11,299,509	8,474,632	4,462,572	56,237,348	3,848,849	10,601,522
Rhode Island	81,754	43,173	13,416	6,973	925,133	693,850	361,673	4,320,757	307,512	791,477
South Carolina	237,146	105,829	18,938	26,882	2,692,282	2,019,212	1,044,110	10,888,915	885,916	1,825,070
South Dakota	36,788	13,172	2,553	1,422	688,857	516,643	244,827	2,597,825	206,305	444,841
Tennessee	273,853	189,976	41,110	85,538	4,208,177	3,156,133	1,640,728	17,999,899	1,351,998	3,266,694
Texas	873,608	586,042	154,451	190,413	13,608,391	10,206,293	5,019,130	63,406,803	4,187,251	12,825,981
Utah	155,487	64,215	12,094	9,210	1,392,080	1,044,060	478,190	5,417,213	415,775	937,776
Vermont	31,327	15,133	3,192	1,627	502,975	377,231	194,845	1,996,442	171,285	329,939
Virginia	510,934	213,578	38,767	19,226	4,981,253	3,735,940	2,050,551	25,954,184	1,766,485	4,925,725
Washington	372,836	196,386	34,915	24,990	3,950,358	2,962,769	1,613,723	21,422,902	1,364,928	4,206,867
West Virginia	64,040	30,994	6,726	5,078	1,687,729	1,265,797	639,904	7,517,597	533,836	1,338,991
Wisconsin	589,433	213,106	32,165	24,369	4,808,708	3,606,531	1,823,636	22,137,312	1,539,269	4,011,159
Wyoming	35,543	17,195	3,215	2,497	483,764	362,823	187,577	2,470,209	157,749	490,075
APO/FPO[1]	14,473	6,989	—	—	773,095	579,821	374,162	2,680,041	364,803	324,432
Puerto Rico	*307	*240	*21	*1	97,376	73,032	28,755	233,865	19,428	39,828
U.S. citizens abroad[2]	30,903	21,755	4,073	2,404	555,103	416,327	152,945	3,122,910	131,711	947,473

*Estimate should be used with caution because of the small number of sample returns on which it is based.
**Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.
[1]Returns filed from Army Post office and Fleet Post Office addresses.
[2]Returns filed by U.S. citizens living in U.S. possessions or abroad.
NOTE: Detail may not add to total because of rounding.

Table 5.3—All Returns: Income Tax Before Credits, Tax Credits, and Taxpayments, by State

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

State	All returns	Income tax before credits		Tax credits											
				Total		General tax credit		Child care credit		Earned income credit used to offset income tax before credits		Credit for the elderly		Investment credit 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	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
United States, total	**89,771,551**	**73,087,283**	**203,803,653**	**73,076,848**	**17,085,591**	**73,072,767**	**10,248,475**	**3,430,849**	**654,304**	**1,698,414**	**152,934**	**689,246**	**145,255**	**3,942,118**	**2,926,988**
Alabama	1,313,202	1,100,850	2,446,492	1,100,850	230,477	1,100,850	147,336	66,319	11,745	68,371	5,480	*6,813	*1,900	47,420	33,953
Alaska	174,983	142,022	620,067	142,021	42,213	141,984	21,434	12,323	3,428	*592	*66	*436	*158	12,053	12,598
Arizona	1,001,591	783,104	1,973,249	783,104	188,976	783,104	108,505	41,794	7,704	31,375	1,624	12,008	2,639	30,896	24,074
Arkansas	764,141	580,790	1,289,379	580,790	136,725	580,789	78,390	44,452	5,839	*11,351	*839	8,091	1,587	53,637	34,676
California	9,697,144	7,938,421	22,795,426	7,937,623	1,878,885	7,936,726	1,111,249	488,897	107,776	186,150	17,293	99,935	20,838	430,841	305,407
Colorado	1,207,960	972,101	2,718,192	972,101	252,954	972,101	135,191	73,837	13,614	*21,772	*1,313	16,587	2,931	64,378	47,913
Connecticut	1,329,468	1,109,960	3,808,317	1,109,960	244,037	1,109,500	159,135	24,614	3,857	*9,092	*648	*160	*29	45,972	27,548
Delaware	244,699	198,870	603,416	198,870	40,925	198,870	26,911	7,346	1,416	*2,288	*120	*530	*206	8,222	4,464
District of Columbia	320,987	263,902	801,961	263,902	53,184	263,902	35,427	15,931	4,295	*8,995	*981	8,896	1,800	5,233	2,889
Florida	3,668,748	3,068,729	7,813,581	3,068,729	638,410	3,068,729	399,301	140,713	22,207	135,241	13,592	73,883	18,582	120,682	92,921
Georgia	1,999,798	1,603,279	3,748,929	1,603,279	303,151	1,603,279	216,409	101,094	21,333	39,328	5,288	*5,663	*1,089	68,194	33,184
Hawaii	403,217	333,344	874,309	333,342	68,263	333,342	45,842	12,899	2,417	*17,819	*1,378	7,738	1,520	14,017	7,096
Idaho	355,293	271,386	630,493	270,826	80,783	270,826	38,317	14,647	1,798	15,986	2,357	2,861	621	31,518	28,040
Illinois	4,770,947	3,979,963	12,914,548	3,979,963	922,429	3,979,963	581,787	155,893	33,385	70,964	6,447	34,465	5,400	216,092	187,535
Indiana	2,207,971	1,801,487	5,219,758	1,801,487	445,575	1,801,482	257,684	67,468	11,506	29,907	2,133	*18,958	*2,736	129,521	92,322
Iowa	1,175,393	969,418	2,588,896	967,499	325,166	965,576	138,711	69,094	10,060	*11,860	*1,738	*6,622	*931	130,225	146,257
Kansas	976,982	804,976	2,114,618	804,976	212,591	804,976	110,071	47,296	9,066	*8,715	*724	*11,587	*1,539	82,017	64,806
Kentucky	1,262,645	997,975	2,516,053	997,263	223,975	997,263	138,786	62,910	10,978	34,050	3,569	13,407	2,823	79,707	41,042
Louisiana	1,433,903	1,112,299	3,209,620	1,112,299	260,268	1,112,299	157,566	48,452	8,305	27,505	3,756	*8,129	*2,592	52,816	51,792
Maine	447,724	350,892	683,069	350,892	69,643	350,809	46,547	12,455	1,797	21,901	1,358	4,868	904	17,283	7,988
Maryland	1,757,431	1,501,650	4,556,903	1,497,833	329,617	1,497,828	215,195	85,398	20,141	*30,622	*4,332	26,388	9,478	48,204	28,587
Massachusetts	2,442,305	1,959,992	5,206,559	1,959,992	360,392	1,959,992	276,699	44,634	10,762	*7,720	*149	30,492	5,861	52,656	25,318
Michigan	3,698,083	3,103,714	9,817,647	3,103,714	652,931	3,103,714	451,485	112,148	22,128	39,553	2,940	*3,497	*681	120,337	68,435
Minnesota	1,690,622	1,322,754	3,552,303	1,322,754	367,184	1,322,754	187,911	82,315	11,585	*27,278	*2,644	23,715	2,503	137,583	114,590
Mississippi	830,062	614,667	1,325,611	614,667	140,338	614,667	84,885	39,489	6,902	*21,439	*1,427	*5,296	*1,304	33,207	27,585
Missouri	1,926,784	1,563,560	4,256,577	1,563,560	386,156	1,563,560	217,254	103,417	15,932	41,397	2,962	*9,060	*1,477	121,078	96,435
Montana	323,479	238,793	593,489	238,793	83,451	238,750	33,492	13,480	1,850	3,086	177	*2,972	*415	37,398	36,337
Nebraska	637,080	521,785	1,345,712	521,785	172,734	521,785	72,411	30,560	4,874	*4,992	*548	*3,352	*653	74,482	80,558
Nevada	341,457	277,965	852,356	277,965	68,832	277,964	38,241	19,535	3,782	9,201	1,236	*1,609	*424	13,578	13,411
New Hampshire	398,810	335,863	835,640	335,863	65,831	335,863	46,011	8,077	1,676	544	38	5,142	1,205	13,208	7,616
New Jersey	3,045,723	2,473,608	8,134,880	2,473,608	512,862	2,473,608	364,022	73,430	16,726	33,117	3,312	22,146	3,316	80,732	42,437
New Mexico	479,884	405,831	902,949	405,831	91,238	405,831	54,387	16,776	2,814	20,532	1,046	6,084	1,475	24,363	18,084
New York	6,972,367	5,778,844	16,301,129	5,778,844	1,189,822	5,778,844	815,423	230,662	49,779	131,181	9,941	26,228	7,647	172,671	101,593
North Carolina	2,183,403	1,765,733	3,865,127	1,765,733	360,078	1,765,733	236,695	105,618	18,869	73,697	7,524	*337	*92	75,344	52,927
North Dakota	265,969	202,606	511,290	202,606	79,036	202,576	28,922	12,696	1,787	*7,784	*401	*2,527	*194	41,361	39,708
Ohio	4,376,571	3,657,566	10,398,120	3,657,566	760,691	3,657,151	519,716	105,380	16,977	46,854	5,632	24,099	4,581	166,690	122,877
Oklahoma	1,112,318	882,569	2,371,178	882,569	230,516	882,569	123,429	49,842	8,119	*3,094	*153	8,917	2,317	75,402	61,371
Oregon	1,066,402	842,915	2,297,960	842,914	217,218	842,914	118,115	32,031	4,767	*15,299	*1,894	12,747	2,873	68,819	51,116
Pennsylvania	4,739,845	3,848,849	10,601,522	3,848,849	788,056	3,848,849	553,657	75,634	12,774	68,531	5,686	*8,162	*1,474	138,573	103,219
Rhode Island	396,358	307,512	791,477	306,842	59,878	306,812	43,569	9,242	1,020	6,768	566	4,327	741	9,976	6,235
South Carolina	1,117,788	885,916	1,825,070	885,916	170,829	885,916	117,429	49,929	9,689	*26,413	*2,405	8,115	1,198	34,371	21,423
South Dakota	270,359	206,305	444,841	206,305	70,484	206,305	27,387	13,951	2,100	2,753	236	*2,662	*520	31,360	33,696
Tennessee	1,712,982	1,351,998	3,266,694	1,351,998	305,654	1,351,998	181,425	87,613	16,313	60,742	4,587	*5,422	*1,414	81,648	56,599
Texas	5,348,615	4,187,251	12,825,981	4,185,625	1,083,113	4,185,625	587,337	264,543	53,419	155,973	11,197	52,326	8,863	298,847	236,371
Utah	501,754	415,775	937,776	415,775	99,557	415,775	58,742	25,778	3,478	3,940	325	5,618	1,327	31,344	18,267
Vermont	199,175	171,285	329,939	171,285	36,720	171,285	21,613	8,093	1,189	*8,518	*1,150	*919	*169	10,505	8,003
Virginia	2,112,341	1,766,485	4,925,725	1,766,485	356,342	1,766,485	247,407	72,418	14,860	*25,801	*2,711	24,355	5,202	69,508	45,397
Washington	1,683,579	1,364,928	4,206,867	1,364,928	340,606	1,364,928	195,747	64,483	14,206	*24,288	*2,741	*10,589	*3,557	76,131	58,362
West Virginia	663,634	533,836	1,338,991	533,836	102,630	533,836	75,862	9,002	1,297	*11,707	*769	*474	*175	16,160	14,528
Wisconsin	1,923,298	1,539,269	4,011,159	1,539,269	347,246	1,539,269	221,213	63,496	9,840	*18,262	*1,613	*7,070	*2,151	125,081	69,844
Wyoming	192,833	157,749	490,075	157,420	53,849	157,269	22,530	7,463	1,050	*10,422	*1,654	*195	*70	18,947	17,883
APO/FPO[1]	377,032	364,803	324,432	364,803	35,911	364,803	33,950	*4,199	*882	*3,644	*235	—	—	—	—
Puerto Rico	31,625	19,428	39,828	19,428	16,514	19,428	2,583	—	—	—	—	*2,541	*953	*18	*5
U.S. citizens abroad[2]	194,787	131,711	947,473	131,711	530,647	131,711	19,131	*1,083	*187	—	—	*226	*118	1,812	1,662

Footnotes at end of table

Table 5.3—All Returns: Income Tax Before Credits, Tax Credits, and Taxpayments, by State—Continued

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

State	Tax credits—Continued										Income tax after credits		Earned income credit used to offset all other taxes		Total tax liability	
	Investment credit—Cont.		Foreign tax credit		Contribution to candidates credit		New jobs credit		Residential energy credit							
	Business energy investment credit nonrefundable portion															
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
United States, total	**2,018**	**1,250**	**278,267**	**901,030**	**3,560,384**	**103,873**	**757,288**	**1,370,406**	**5,843,361**	**576,545**	**68,614,401**	**186,718,062**	**567,833**	**94,197**	**70,441,155**	**193,184,849**
Alabama	—	—	758	85	63,776	1,844	13,602	20,232	91,508	7,898	1,002,230	2,216,015	8,628	1,988	1,031,046	2,287,359
Alaska	—	—	322	49	9,228	288	1,344	3,274	9,180	918	132,415	577,854	1,037	187	135,909	594,204
Arizona	‡‡	‡‡	3,422	18,217	34,580	891	8,245	20,716	38,883	4,603	698,001	1,784,272	5,831	1,035	714,961	1,854,488
Arkansas	—	—	1,645	71	18,046	591	9,079	10,923	42,113	3,715	520,342	1,152,654	9,667	2,107	549,135	1,224,931
California	681	137	29,801	50,658	477,546	13,486	110,259	228,785	210,764	22,110	7,443,476	20,916,540	54,169	8,338	7,631,474	21,728,428
Colorado	—	—	4,287	13,647	35,085	873	13,390	27,956	95,651	9,503	930,411	2,465,237	9,605	1,551	953,389	2,576,304
Connecticut	—	—	5,507	11,105	47,632	1,360	15,750	29,107	117,437	11,225	1,087,860	3,564,279	4,435	778	1,101,290	3,655,301
Delaware	*12	*3	684	3,273	11,397	309	1,771	2,558	21,272	1,648	189,306	562,491	1,373	349	193,203	574,143
District of Columbia	*9	*6	1,009	2,043	28,187	783	1,139	2,661	17,586	2,300	235,016	748,777	*388	*62	237,134	763,089
Florida	‡‡	‡‡	7,604	13,812	131,280	3,936	28,309	63,866	89,225	10,071	2,782,808	7,175,170	20,298	3,413	2,857,097	7,472,302
Georgia	—	—	2,870	2,532	54,868	1,503	15,708	14,304	89,451	7,508	1,514,401	3,445,778	12,239	2,248	1,558,678	3,559,376
Hawaii	—	—	959	1,843	27,769	804	1,758	3,286	5,638	3,984	310,233	806,045	743	120	315,185	828,438
Idaho	*22	*9	186	340	11,677	290	4,090	7,526	19,493	1,447	245,554	549,710	5,440	1,057	259,658	590,021
Illinois	*22	*4	8,729	19,016	196,004	5,544	24,207	52,749	352,818	29,956	3,787,878	11,992,119	12,494	1,827	3,870,683	12,364,113
Indiana	—	—	3,173	2,389	54,990	1,535	30,853	60,302	161,613	14,918	1,694,676	4,774,183	10,166	1,718	1,733,702	4,920,007
Iowa	—	—	227	431	32,788	969	12,469	15,960	124,016	10,109	903,082	2,263,730	12,038	1,769	947,759	2,427,377
Kansas	—	—	643	1,277	30,510	847	10,627	18,261	79,215	5,841	763,723	1,902,027	12,577	1,775	802,979	2,006,866
Kentucky	*31	*3	1,509	467	27,344	730	9,433	18,934	84,512	6,645	906,877	2,292,078	21,856	3,128	953,423	2,389,614
Louisiana	—	—	1,467	4,149	38,128	1,430	12,071	25,919	50,869	4,757	1,040,344	2,949,352	10,369	1,944	1,066,742	3,038,382
Maine	*11	*2	680	741	10,828	371	3,776	6,125	31,935	3,695	341,354	613,426	5,402	937	351,983	640,718
Maryland	‡‡	‡‡	4,166	9,190	70,793	1,875	11,974	21,532	154,735	19,280	1,432,280	4,227,286	4,109	674	1,461,862	4,324,616
Massachusetts	*4	*2	9,231	3,373	129,480	3,618	11,790	13,056	211,950	21,554	1,880,359	4,846,168	10,554	2,073	1,910,844	4,958,194
Michigan	*11	*8	16,060	22,694	130,630	3,638	29,299	51,185	322,494	29,627	2,943,785	9,164,716	15,474	2,591	2,987,012	9,336,551
Minnesota	—	—	6,716	4,951	90,605	2,036	12,753	21,945	197,347	19,014	1,210,552	3,185,119	30,209	4,592	1,285,309	3,341,838
Mississippi	*24	*143	645	1,714	28,958	939	7,962	12,722	30,458	2,852	555,360	1,185,273	6,116	1,062	576,616	1,237,939
Missouri	*434	*2	1,805	8,008	49,680	1,590	19,153	30,500	155,023	11,993	1,464,043	3,870,421	14,198	2,523	1,514,909	4,029,737
Montana	—	—	390	548	12,678	318	5,840	8,624	20,461	1,685	201,721	510,038	4,432	700	220,786	555,328
Nebraska	‡‡	‡‡	468	577	17,974	420	8,159	9,156	43,828	3,401	472,863	1,172,978	8,578	1,052	513,855	1,267,143
Nevada	—	—	792	1,119	10,955	309	3,250	8,738	11,021	1,563	262,962	783,524	1,242	127	267,230	816,958
New Hampshire	—	—	1,164	913	14,290	479	2,387	3,755	33,516	4,139	319,699	769,809	1,864	356	326,402	794,602
New Jersey	*78	*8	11,495	20,997	199,229	6,084	16,722	25,087	273,703	30,880	2,368,107	7,622,018	6,460	1,014	2,401,508	7,789,631
New Mexico	*33	*527	414	932	22,899	715	5,546	9,275	23,543	2,465	382,833	811,711	3,335	628	394,218	848,824
New York	438	154	25,575	57,554	498,089	15,624	38,115	62,076	593,144	69,621	5,472,970	15,111,307	37,730	7,164	5,558,036	15,509,580
North Carolina	*9	*(3)	4,676	2,099	57,490	1,486	17,050	24,418	175,660	15,850	1,636,197	3,505,049	23,417	3,285	1,674,270	3,634,533
North Dakota	—	—	248	471	4,319	121	3,464	6,004	15,360	1,420	181,670	432,254	5,494	716	204,662	481,207
Ohio	*21	*8	7,294	5,059	154,105	4,410	26,147	42,901	388,318	38,356	3,508,899	9,637,429	18,136	3,527	3,581,557	9,888,302
Oklahoma	—	—	1,824	12,972	22,812	695	8,043	12,112	91,178	9,149	830,358	2,140,662	15,992	2,987	870,373	2,248,761
Oregon	*4	*(3)	2,775	1,852	34,345	952	14,808	31,898	42,490	3,455	790,240	2,080,742	13,215	2,181	815,558	2,180,211
Pennsylvania	*5	*3	6,984	10,356	172,853	5,438	28,698	54,408	351,857	41,007	3,666,100	9,813,466	13,848	2,264	3,730,273	10,081,784
Rhode Island	‡‡	‡‡	818	489	19,161	638	2,325	3,150	34,075	3,471	294,481	731,599	1,155	222	300,032	750,565
South Carolina	*4	*96	1,372	453	31,739	789	8,795	12,032	76,958	5,410	815,803	1,654,242	8,466	1,332	837,258	1,710,203
South Dakota	*12	*6	66	7	11,889	342	2,691	4,627	19,279	1,547	181,672	374,357	8,349	1,273	204,391	413,389
Tennessee	*8	*1	1,612	-786	47,799	1,769	19,193	33,541	104,994	8,500	1,253,442	2,961,040	18,672	3,878	1,294,603	3,076,253
Texas	*5	*12	9,442	45,589	172,315	5,350	58,487	115,637	187,710	18,947	3,839,478	11,742,868	29,799	4,795	3,967,761	12,264,022
Utah	—	—	183	302	15,270	298	7,592	13,657	41,635	3,155	381,109	838,219	3,947	710	393,062	876,215
Vermont	‡‡	‡‡	430	341	5,595	134	1,773	2,351	16,387	1,769	151,989	293,218	1,901	316	158,677	309,055
Virginia	*93	*40	5,441	4,690	45,916	1,091	13,458	22,483	164,512	12,442	1,683,729	4,569,383	6,554	1,268	1,715,817	4,680,917
Washington	‡‡	‡‡	3,154	9,298	73,320	1,957	22,918	45,001	76,220	9,686	1,315,360	3,866,261	9,527	990	1,341,676	3,996,952
West Virginia	—	—	736	130	11,329	396	3,475	5,681	32,122	3,755	502,429	1,236,361	2,486	449	506,664	1,266,936
Wisconsin	*40	*73	1,952	1,891	37,013	1,117	14,797	23,455	204,800	16,114	1,476,770	3,663,914	22,462	2,878	1,531,228	3,809,261
Wyoming	—	—	1,931	3,385	4,794	145	2,675	5,737	13,637	1,394	150,085	436,226	1,357	242	156,114	459,163
APO/FPO[1]	—	—			*20,024	*696			*1,282	*148	350,551	288,521	—	—	350,551	288,956
Puerto Rico	—	—	8,819	12,832			*9	*140	—	—	13,073	23,314	—	—	14,610	24,500
U.S. citizens abroad[2]	—	—	64,107	509,314	*373	*19	*60	*75	*485	*48	93,445	416,826	—	—	108,001	437,260

Footnotes at end of table.

Table 5.3—All Returns: Income Tax Before Credits, Tax Credits, and Taxpayments, by State—Continued

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

State	Taxpayments						Earned income credit, refundable portion		Business energy investment credit, refundable portion		Tax due at time of filing		Overpayment			
	Total		Income tax withheld		Estimated tax payments								Total		Refund	
	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
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
United States, total	**83,551,269**	**202,829,400**	**78,256,806**	**169,984,010**	**7,820,292**	**29,978,499**	**3,950,506**	**801,171**	**192**	**397**	**21,630,276**	**24,969,333**	**65,468,163**	**35,415,451**	**63,775,981**	**33,034,549**
Alabama	1,232,871	2,483,139	1,184,357	2,136,537	74,280	328,970	83,956	17,305	—	—	321,355	260,328	970,587	473,412	952,336	447,866
Alaska	167,713	669,073	164,422	620,607	5,447	32,752	13,657	2,870	—	—	34,468	68,275	138,485	146,014	136,654	140,567
Arizona	920,764	1,980,839	853,029	1,619,655	93,665	327,931	69,711	12,086	—	—	217,758	269,201	745,399	407,638	723,644	374,410
Arkansas	661,320	1,212,297	610,923	968,360	71,842	222,476	72,614	16,445	—	—	215,698	233,621	498,385	237,433	486,072	219,367
California	8,990,280	23,145,146	8,381,964	19,196,560	936,358	3,502,700	477,565	100,159	*56	*256	2,274,433	3,116,503	7,157,726	4,633,636	6,997,716	4,361,264
Colorado	1,131,979	2,656,109	1,065,681	2,217,612	110,699	378,607	33,365	6,174	*9	*4	305,633	400,456	879,807	486,439	858,255	453,716
Connecticut	1,246,909	3,759,916	1,155,940	3,049,860	155,798	656,742	23,897	6,140	—	—	338,821	398,937	948,001	509,692	901,913	456,368
Delaware	233,794	616,476	223,101	511,794	19,495	100,180	7,936	1,908	—	—	53,258	49,306	186,633	93,547	182,334	87,065
District of Columbia	296,797	813,514	285,122	643,266	21,090	154,570	*13,330	*1,941	—	—	64,698	80,174	240,584	132,540	237,062	122,922
Florida	3,358,823	7,424,285	3,029,846	5,495,577	454,887	1,746,617	215,301	36,522	*21	*13	940,129	1,258,597	2,593,176	1,247,116	2,489,013	1,131,199
Georgia	1,884,120	3,831,886	1,822,215	3,324,753	98,991	461,460	88,463	16,806	—	—	434,311	408,431	1,525,786	697,747	1,504,907	655,521
Hawaii	371,406	891,370	356,634	755,309	30,248	118,195	15,491	4,700	—	—	96,683	93,719	283,023	161,351	276,058	147,507
Idaho	318,637	592,397	294,955	501,333	23,946	81,838	30,139	4,186	*12	*7	86,578	128,798	256,366	135,366	245,573	124,609
Illinois	4,522,476	12,795,645	4,239,838	10,808,549	427,152	1,830,135	152,089	30,435	**	**	1,158,253	1,598,213	3,497,946	2,060,181	3,415,529	1,918,825
Indiana	2,044,646	5,182,176	1,933,145	4,381,588	190,369	750,247	59,651	11,024	—	—	521,279	583,050	1,609,377	856,243	1,559,896	801,951
Iowa	1,045,015	2,251,265	924,752	1,791,652	112,829	431,540	29,545	4,547	—	—	392,751	569,286	734,973	397,721	707,858	356,964
Kansas	909,857	2,010,959	804,198	1,586,320	118,097	394,603	23,607	4,769	—	—	271,582	339,797	674,472	348,658	639,319	311,599
Kentucky	1,172,707	2,556,753	1,087,351	2,069,274	116,966	467,176	95,232	16,961	—	—	268,597	295,516	958,846	479,615	918,732	434,763
Louisiana	1,341,214	3,148,755	1,273,141	2,587,432	110,088	520,937	104,879	21,043	—	—	303,725	436,316	1,097,339	567,732	1,068,539	520,668
Maine	415,708	705,845	388,957	580,787	40,290	119,159	13,260	2,675	—	—	95,396	77,836	338,508	145,638	328,274	135,962
Maryland	1,669,408	4,651,286	1,576,934	4,016,287	158,887	597,041	32,851	6,401	—	—	423,899	420,088	1,292,556	753,160	1,259,140	717,316
Massachusetts	2,279,338	5,368,708	2,154,392	4,615,663	214,653	713,164	73,054	15,673	—	—	511,035	470,342	1,846,578	896,529	1,811,910	849,110
Michigan	3,504,422	10,322,553	3,305,596	9,221,144	288,097	1,021,764	99,219	22,149	*33	*36	734,869	811,238	2,866,579	1,819,426	2,803,362	1,726,263
Minnesota	1,569,218	3,510,796	1,429,027	3,018,854	133,088	453,274	55,766	7,452	—	—	413,443	428,002	1,224,965	604,412	1,202,131	579,196
Mississippi	770,608	1,283,120	731,883	1,069,083	53,850	199,380	82,852	16,852	—	—	193,303	195,136	615,497	257,170	600,827	235,775
Missouri	1,803,068	4,108,554	1,647,410	3,386,952	196,516	676,366	98,552	21,043	—	—	510,686	577,267	1,360,017	677,126	1,320,771	627,557
Montana	282,965	547,845	246,294	425,078	33,257	112,879	17,911	2,163	—	—	90,136	114,133	217,813	108,813	211,145	95,562
Nebraska	577,962	1,145,970	512,432	926,871	56,421	204,589	21,411	4,381	—	—	209,498	300,296	405,190	183,504	391,567	167,168
Nevada	327,200	824,562	314,213	668,147	22,957	131,214	11,117	1,460	—	—	71,252	142,016	263,387	151,079	259,404	140,002
New Hampshire	383,328	838,811	352,201	704,993	44,546	121,460	9,088	2,049	—	—	92,797	87,699	297,038	133,957	287,563	125,123
New Jersey	2,829,069	8,102,258	2,670,595	6,968,929	288,320	1,039,763	117,161	23,200	*19	*4	789,005	802,283	2,152,549	1,138,114	2,089,938	1,074,147
New Mexico	441,522	884,175	414,441	731,202	39,364	137,770	19,226	3,521	*37	*74	117,364	140,016	345,839	178,962	337,729	165,163
New York	6,521,271	16,709,548	6,095,520	13,965,191	672,164	2,480,318	315,053	73,186	—	—	1,662,200	1,656,617	5,086,413	2,929,771	4,922,249	2,688,174
North Carolina	2,052,930	3,729,726	1,949,479	3,162,270	161,812	539,645	86,397	13,272	—	—	599,108	519,122	1,541,365	627,587	1,514,640	592,721
North Dakota	234,247	420,355	196,893	339,094	22,150	72,236	6,359	996	—	—	89,408	135,951	160,942	76,094	156,653	71,172
Ohio	4,070,327	10,734,019	3,882,051	9,353,746	302,130	1,256,927	134,383	29,209	—	—	1,017,428	972,953	3,227,285	1,847,879	3,161,598	1,746,744
Oklahoma	1,010,471	2,242,555	918,004	1,804,753	116,621	407,455	52,364	12,168	—	—	322,806	378,810	755,701	384,773	734,622	351,675
Oregon	969,745	2,238,480	901,633	1,852,066	96,510	344,519	45,799	9,228	—	—	268,454	331,100	753,213	398,597	735,341	373,801
Pennsylvania	4,446,927	10,872,086	4,228,764	9,329,120	349,055	1,442,164	173,305	38,287	—	—	1,003,013	940,273	3,585,721	1,768,862	3,491,114	1,673,694
Rhode Island	373,197	792,597	350,620	678,048	31,911	107,890	19,078	1,542	—	—	82,042	83,300	302,431	126,874	295,841	120,758
South Carolina	1,049,351	1,810,429	1,003,455	1,556,357	83,080	242,562	52,794	12,564	—	—	262,683	224,703	820,202	337,493	801,656	312,096
South Dakota	238,330	386,533	190,979	297,093	31,531	82,351	22,369	2,753	—	—	88,144	104,476	175,321	80,374	169,170	74,267
Tennessee	1,582,242	3,201,313	1,501,878	2,733,734	124,517	424,527	128,429	29,758	—	—	434,642	438,604	1,237,697	593,423	1,217,536	563,580
Texas	4,926,716	12,242,262	4,672,660	9,681,526	405,359	2,251,306	382,318	78,618	—	—	1,355,483	2,001,641	3,831,509	2,058,499	3,736,004	1,884,277
Utah	464,121	959,688	446,765	839,965	27,985	103,475	22,700	4,766	—	—	110,477	129,425	377,346	217,663	371,239	208,929
Vermont	188,009	323,706	171,668	259,472	23,695	60,557	9,948	1,294	—	—	50,630	42,885	143,256	58,830	139,423	54,957
Virginia	2,021,827	4,928,176	1,928,638	4,297,872	171,531	594,049	87,661	21,075	—	—	533,499	492,044	1,549,069	760,378	1,518,728	710,809
Washington	1,570,663	4,156,887	1,462,892	3,467,516	151,534	599,096	44,072	9,082	—	—	413,256	554,787	1,231,837	723,804	1,196,798	666,130
West Virginia	634,039	1,452,843	601,901	1,249,816	52,247	191,345	39,169	6,995	—	—	119,127	113,035	525,371	305,938	515,689	289,991
Wisconsin	1,807,799	4,044,897	1,666,836	3,476,773	209,649	540,988	55,436	10,044	—	—	520,975	442,918	1,355,500	688,598	1,317,752	651,278
Wyoming	182,531	454,049	168,675	361,047	17,172	79,447	1,615	249	**	**	45,770	85,697	143,118	80,833	138,887	74,307
APO/FPO[1]	374,162	419,817	374,162	412,845	*1,157	*6,970	*7,585	*708	—	—	20,457	7,095	353,705	138,664	353,705	138,664
Puerto Rico	22,908	29,470	22,436	28,035	*733	*1,016	*1,776	*339	—	—	6,383	8,333	21,689	13,642	21,242	13,588
U.S. citizens abroad[2]	104,312	363,480	85,908	237,645	25,256	114,154	—	—	**	**	71,598	150,687	66,045	76,908	60,923	67,439

*Estimate should be used with caution because of the small number of sample returns on which it is based.
**Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.
[1]Returns filed from Army Post office and Fleet Post Office addresses.
[2]Returns filed by U.S. citizens living in U.S. possessions or abroad.
NOTE: Detail may not add to total because of rounding.

Table 5.4—All Returns: Exemptions by Type and Number of Returns by Number of Exemptions Other Than Age or Blindness, by State

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

State	Number of returns	Adjusted gross income less deficit	Exemptions								
			Total number of exemptions	Exemption amount	For Taxpayer (and spouse)	For age 65 or over			For blindness		
						Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Number of exemptions	Adjusted gross income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
United States, total	**89,771,551**	**1,302,447,388**	**219,867,696**	**164,900,772**	**134,382,112**	**8,370,125**	**10,996,804**	**113,025,209**	**187,234**	**188,010**	**2,574,485**
Alabama	1,313,202	17,351,764	3,430,701	2,573,026	2,058,727	76,682	99,642	1,092,462	*1,549	*1,549	*43,379
Alaska	174,983	3,395,800	424,498	318,374	259,716	4,046	5,892	82,591	*619	*619	*7,644
Arizona	1,001,591	13,476,793	2,490,049	1,867,537	1,499,081	103,822	140,815	1,508,401	*3,386	*3,386	*49,196
Arkansas	764,141	9,264,514	2,070,210	1,552,658	1,221,733	86,949	112,016	898,322	*4,588	*4,588	*42,181
California	9,697,144	148,896,951	23,408,573	17,556,430	14,273,893	861,971	1,145,651	13,985,922	17,701	17,983	337,463
Colorado	1,207,960	17,489,354	2,785,741	2,089,306	1,772,795	100,427	129,190	1,452,495	*819	*819	*16,357
Connecticut	1,329,468	21,886,667	3,053,512	2,290,134	1,952,510	137,611	181,741	2,095,824	*32	*32	*4,342
Delaware	244,699	3,691,574	557,424	418,068	363,272	14,503	19,815	247,822	*2,517	*2,517	*15,943
District of Columbia	320,987	4,541,250	642,846	482,135	392,104	26,579	32,984	567,193	*77	*77	*1,606
Florida	3,668,748	49,302,732	9,068,668	6,801,501	5,545,201	542,989	743,606	7,763,709	*8,389	*8,389	*93,344
Georgia	1,999,798	26,087,505	4,934,449	3,700,837	2,996,338	109,630	149,661	1,376,213	*2,843	*3,168	*8,782
Hawaii	403,217	5,943,659	970,612	727,959	595,571	34,583	44,249	448,018	*1,238	*1,238	*12,307
Idaho	355,293	4,577,641	969,551	727,163	557,001	29,013	39,908	334,385	*741	*741	*18,280
Illinois	4,770,947	75,859,512	11,616,085	8,712,064	6,987,856	486,622	642,869	6,869,798	11,632	11,632	220,161
Indiana	2,207,971	32,295,302	5,412,008	4,059,006	3,323,471	210,357	284,995	2,573,004	*5,640	*5,640	*76,485
Iowa	1,175,393	17,107,245	3,090,433	2,317,825	1,833,815	174,015	231,039	2,033,766	*2,805	*2,805	*21,660
Kansas	976,982	13,602,530	2,408,475	1,806,356	1,485,524	139,748	192,213	1,651,939	*9	*9	*110
Kentucky	1,262,645	16,916,161	3,284,295	2,463,221	2,023,879	125,060	161,285	1,451,105	*1,153	*1,153	*13,086
Louisiana	1,433,903	19,925,055	3,570,714	2,678,036	2,141,507	115,774	156,850	1,480,794	*431	*431	*13,873
Maine	447,724	5,130,551	1,079,683	809,762	679,085	40,738	53,981	478,354	*1,374	*1,374	*17,640
Maryland	1,757,431	28,697,794	4,188,822	3,141,617	2,604,528	171,252	207,646	2,243,096	*186	*355	*8,497
Massachusetts	2,442,305	34,205,814	5,663,399	4,247,549	3,529,182	228,377	307,901	3,194,388	*316	*316	*25,632
Michigan	3,698,083	59,980,460	9,168,049	6,876,037	5,563,381	269,749	356,602	3,570,365	12,926	12,926	111,688
Minnesota	1,690,622	24,127,051	4,068,826	3,051,620	2,502,315	153,096	208,940	1,657,943	*5,214	*5,214	*142,341
Mississippi	830,062	9,812,497	2,294,798	1,721,099	1,251,600	61,327	76,143	561,286	*843	*843	*12,655
Missouri	1,926,784	27,088,438	4,780,061	3,585,046	2,886,293	207,469	260,742	2,665,340	*6,159	*6,159	*65,107
Montana	323,479	4,053,179	784,686	588,515	485,783	29,891	39,210	401,553	*125	*125	*1,727
Nebraska	637,080	8,753,209	1,574,740	1,181,055	976,467	67,728	92,631	867,128	*794	*794	*10,991
Nevada	341,457	5,048,982	778,074	583,556	500,740	27,955	35,163	481,332	*70	*70	*2,115
New Hampshire	398,810	5,500,822	950,554	712,916	594,526	43,350	58,832	540,868	*122	*122	*2,182
New Jersey	3,045,723	48,595,651	7,447,477	5,585,608	4,541,188	333,113	424,538	4,333,806	13,067	13,067	117,044
New Mexico	479,884	6,301,756	1,252,076	939,057	738,050	53,090	67,605	550,544	988	988	18,301
New York	6,972,367	106,024,093	16,963,733	12,722,800	10,147,809	758,269	988,436	10,762,662	30,629	30,629	343,700
North Carolina	2,183,403	27,693,713	5,239,763	3,929,822	3,306,155	165,059	209,552	2,016,805	*3,310	*3,310	*21,097
North Dakota	265,969	3,411,760	657,729	493,297	410,174	28,542	39,230	346,225	*693	*693	*4,604
Ohio	4,376,571	65,062,570	10,775,232	8,081,424	6,611,087	370,639	499,610	4,690,276	*866	*866	*18,871
Oklahoma	1,112,318	15,424,142	2,781,134	2,085,851	1,736,967	129,114	174,060	1,783,391	*1,904	*1,904	*35,198
Oregon	1,066,402	15,137,001	2,575,226	1,931,420	1,623,308	117,486	149,192	1,343,122	*3,158	*3,158	*34,515
Pennsylvania	4,739,845	67,358,612	11,299,509	8,474,632	7,158,312	425,540	543,932	5,193,071	9,451	9,451	136,003
Rhode Island	396,358	5,268,347	925,133	693,850	592,133	45,481	60,447	520,419	*423	*423	*9,706
South Carolina	1,117,788	13,542,776	2,692,282	2,019,212	1,657,361	74,401	92,756	928,476	—	—	—
South Dakota	270,359	3,104,848	688,857	516,643	414,084	33,404	47,664	410,060	*969	*969	*17,188
Tennessee	1,712,982	21,912,176	4,208,177	3,156,133	2,601,453	121,473	156,976	1,388,493	*1,898	*1,898	*59,908
Texas	5,348,615	76,472,457	13,608,391	10,206,293	8,061,743	423,807	532,647	6,260,400	18,255	18,255	275,737
Utah	501,754	7,040,331	1,392,080	1,044,060	789,581	39,984	51,829	505,165	*42	*42	*1,621
Vermont	199,175	2,457,145	502,975	377,231	307,892	16,403	21,905	176,637	*97	*97	*1,241
Virginia	2,112,341	31,651,293	4,981,253	3,735,940	3,191,327	154,924	190,971	2,163,875	—	—	—
Washington	1,683,579	25,418,256	3,950,358	2,962,769	2,489,335	137,501	184,197	1,927,917	*2,928	*2,928	*55,431
West Virginia	663,634	8,930,226	1,687,729	1,265,797	1,066,930	43,544	53,115	507,032	—	—	—
Wisconsin	1,923,298	27,505,082	4,808,708	3,606,531	2,892,826	181,434	252,023	2,165,827	*17	*17	*2,437
Wyoming	192,833	2,905,851	483,764	362,823	295,578	13,532	18,446	224,778	*14	*14	*1,829
APO/FPO[1]	377,032	3,294,767	773,095	579,821	527,129	*316	*468	*21,738	—	—	—
Puerto Rico	31,625	345,724	97,376	73,032	52,662	*3,561	*5,346	*16,298	—	—	—
U.S. citizens abroad[2]	194,787	3,578,001	555,103	416,327	311,134	18,195	19,647	212,774	*4,227	*4,227	*23,282

Footnotes at end of table.

Table 5.4—All Returns: Exemptions by Type and Number of Returns by Number of Exemptions Other Than Age or Blindness, by State—Continued

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

State	Exemptions—Continued												
	For dependents												
	Total			Children living at home		Children living away from home		Parents living at home		Parents living away from home		Other dependents	
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
United States, total	**35,645,941**	**74,300,770**	**702,115,454**	**33,471,961**	**69,145,776**	**1,228,139**	**2,010,301**	**1,119,769**	**1,217,543**	**346,748**	**394,225**	**1,122,875**	**1,532,925**
Alabama	614,787	1,270,783	10,410,044	583,809	1,180,007	13,897	19,801	11,184	11,184	4,363	4,431	34,385	55,360
Alaska	76,370	158,271	1,908,528	72,668	147,233	3,181	5,926	576	576	889	903	2,555	3,633
Arizona	396,647	846,767	7,118,222	371,855	784,526	13,615	20,520	15,208	15,802	5,512	7,103	13,116	18,816
Arkansas	336,684	731,873	5,176,620	327,209	711,427	7,257	9,780	5,192	5,192	325	331	3,326	5,143
California	3,822,688	7,971,046	77,361,134	3,506,677	7,104,548	179,159	279,765	145,908	186,209	119,466	144,928	171,464	255,596
Colorado	420,652	882,937	9,009,105	405,323	839,763	17,042	23,233	4,471	4,471	2,476	2,495	11,454	12,975
Connecticut	456,926	919,229	11,173,021	423,890	866,860	21,743	29,732	15,506	15,506	5,386	5,427	1,538	1,704
Delaware	89,044	171,820	1,988,256	85,142	161,576	4,264	6,304	2,109	2,118	772	772	1,030	1,050
District of Columbia	100,668	217,681	1,867,367	92,658	196,514	2,527	3,795	3,074	3,076	697	698	9,335	13,598
Florida	1,353,761	2,771,472	23,172,815	1,258,064	2,551,351	47,199	74,341	44,015	46,806	16,517	20,075	56,207	78,899
Georgia	881,965	1,785,282	15,476,656	814,274	1,631,449	35,726	62,366	24,970	24,970	4,996	5,151	41,175	61,346
Hawaii	161,299	329,554	3,226,264	150,477	303,841	5,909	8,929	6,195	7,301	3,109	3,109	5,179	6,374
Idaho	166,183	371,901	2,688,874	155,589	346,770	11,726	20,810	2,053	2,082	200	200	1,631	2,039
Illinois	1,773,148	3,973,728	40,070,031	1,652,560	3,660,486	69,056	122,527	57,013	61,348	23,983	26,587	61,170	102,780
Indiana	818,885	1,797,902	17,314,251	787,706	1,684,620	35,638	60,820	21,416	24,017	938	939	21,452	27,506
Iowa	468,227	1,022,774	9,642,137	456,215	995,293	9,125	15,492	*1,942	*1,942	*5,697	*5,697	3,954	4,350
Kansas	356,654	730,729	7,190,366	350,489	710,493	9,416	13,960	3,371	3,371	555	559	2,051	2,346
Kentucky	561,398	1,097,978	9,598,583	534,507	1,044,872	16,157	23,413	5,461	5,502	959	959	19,038	23,232
Louisiana	624,277	1,271,926	11,180,078	584,968	1,206,071	9,819	10,933	9,127	9,506	2,855	3,122	35,103	42,294
Maine	179,962	345,243	2,830,008	169,788	329,624	2,074	3,788	8,808	8,808	712	712	1,805	2,311
Maryland	683,644	1,376,293	15,536,707	646,321	1,289,923	17,735	21,347	31,506	31,506	4,136	4,137	25,341	29,380
Massachusetts	837,658	1,826,000	17,050,438	787,245	1,736,191	26,402	46,586	23,807	25,484	6,189	6,303	9,392	11,436
Michigan	1,517,497	3,235,140	34,615,101	1,439,148	3,055,543	67,264	107,330	26,068	26,468	4,868	5,005	39,534	40,794
Minnesota	634,389	1,352,357	13,705,525	618,062	1,301,957	19,090	35,134	*1,142	*1,142	659	659	9,420	13,465
Mississippi	410,591	966,212	6,124,513	392,217	926,424	6,465	12,386	11,084	11,598	*1,164	*1,168	10,624	14,636
Missouri	808,059	1,626,867	14,977,213	756,116	1,524,155	29,067	36,739	23,087	28,144	2,071	2,109	24,364	35,720
Montana	122,684	259,568	2,189,399	119,751	252,454	2,402	2,661	1,535	1,535	*137	*138	1,948	2,780
Nebraska	234,777	504,848	4,530,633	223,769	484,017	7,474	10,872	*2,071	*2,071	1,831	2,685	3,239	5,203
Nevada	127,459	242,101	2,489,407	119,047	220,714	5,484	9,040	2,349	2,548	2,992	3,464	4,230	6,335
New Hampshire	139,365	297,074	2,882,983	130,884	277,400	7,202	13,020	3,483	3,543	854	1,079	2,026	2,032
New Jersey	1,181,450	2,468,684	26,468,977	1,105,633	2,289,716	25,344	46,105	56,808	58,498	12,829	13,373	49,187	60,992
New Mexico	209,823	445,433	3,579,710	196,591	410,364	5,626	8,234	8,214	13,379	1,120	1,124	10,852	12,332
New York	2,773,282	5,796,859	56,133,487	2,564,487	5,355,251	79,616	134,370	160,527	168,836	29,209	30,139	88,225	108,263
North Carolina	904,739	1,720,746	15,540,729	839,695	1,599,787	15,953	24,246	56,700	56,839	9,094	9,102	28,778	30,772
North Dakota	101,212	207,632	1,767,455	97,664	201,198	2,313	3,974	1,173	1,173	*52	*53	*1,234	*1,234
Ohio	1,781,984	3,663,669	36,198,158	1,675,421	3,428,108	70,779	113,102	56,896	63,265	8,332	8,426	35,371	50,768
Oklahoma	435,652	868,203	8,085,086	409,140	809,025	15,170	20,146	4,396	4,466	3,060	3,060	19,716	31,506
Oregon	384,094	799,568	7,726,167	367,358	728,648	25,122	50,846	3,598	3,866	1,073	1,170	*6,232	*15,038
Pennsylvania	1,769,446	3,587,814	34,455,222	1,652,913	3,361,380	52,675	85,720	73,349	74,150	12,043	12,127	42,866	54,437
Rhode Island	142,496	272,130	2,699,636	134,699	258,267	2,141	3,305	4,775	5,021	2,215	2,584	2,134	2,953
South Carolina	481,030	942,165	7,692,794	452,636	876,461	7,901	13,440	20,039	26,214	3,351	5,339	14,945	20,711
South Dakota	104,896	226,140	1,593,915	101,398	218,417	1,536	2,034	1,651	1,651	*52	*53	1,982	3,985
Tennessee	759,787	1,447,850	12,698,229	712,373	1,353,088	23,517	29,433	17,880	21,058	10,757	12,382	23,907	31,889
Texas	2,341,479	4,995,746	43,475,843	2,199,119	4,617,870	79,123	156,606	74,893	79,781	16,019	20,513	90,182	120,976
Utah	235,167	550,628	4,341,965	230,762	531,534	5,046	10,083	1,896	1,983	611	628	2,511	6,400
Vermont	77,376	173,081	1,306,097	75,837	168,808	981	1,855	745	746	*131	*209	1,394	1,463
Virginia	789,285	1,598,955	15,937,149	755,388	1,506,371	21,805	37,244	18,646	18,730	4,724	5,971	23,490	30,639
Washington	617,080	1,273,898	13,297,358	577,122	1,158,290	33,439	62,953	12,318	12,515	3,561	3,592	25,587	36,548
West Virginia	292,941	567,684	5,163,096	279,177	536,263	7,295	12,720	8,056	8,064	1,517	1,660	8,070	8,977
Wisconsin	758,068	1,663,842	15,867,699	724,566	1,603,696	27,714	43,039	7,683	7,683	395	435	*8,515	*8,989
Wyoming	92,088	169,726	1,660,385	84,438	158,480	2,224	3,783	*879	*879	246	250	6,025	6,334
APO/FPO[1]	134,630	245,498	1,507,105	124,785	219,918	*11,901	*17,895	*7,059	*7,059	*626	*626	—	—
Puerto Rico	15,363	39,368	146,593	14,842	35,274	*21	*21	*3,553	*3,553	—	—	*520	*520
U.S. citizens abroad[2]	86,225	220,095	2,268,321	79,489	193,460	7,782	17,797	*4,304	*4,308	423	464	4,066	4,066

Footnotes at end of table.

Table 5.4—All Returns: Exemptions by Type and Number of Returns by Number of Exemptions Other Than Age or Blindness, by State—Continued

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

State	Returns by number of exemptions other than age or blindness											
	One				Two				Three			
	Number of returns	Adjusted gross income less deficit	Total income tax		Number of returns	Adjusted gross income less deficit	Total income tax		Number of returns	Adjusted gross income less deficit	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
United States, total	**37,424,480**	**275,157,747**	**24,807,492**	**35,567,927**	**20,981,715**	**367,238,714**	**17,245,949**	**58,744,458**	**11,411,050**	**216,141,712**	**9,581,589**	**31,814,589**
Alabama	415,462	2,441,428	255,061	274,025	358,618	5,115,653	304,424	714,400	205,573	3,401,218	161,855	454,105
Alaska	73,592	755,744	50,907	122,915	29,852	830,585	27,333	159,379	31,492	590,143	17,526	95,751
Arizona	415,388	2,720,312	242,799	312,101	245,632	4,131,946	180,806	623,481	137,984	2,412,224	108,121	320,464
Arkansas	236,426	1,404,527	147,594	153,720	216,108	2,890,837	154,222	399,213	115,478	1,630,139	76,917	209,985
California	4,148,395	33,698,310	2,832,203	4,491,185	2,294,384	43,645,403	1,897,692	6,944,425	1,171,457	23,594,950	995,422	3,370,874
Colorado	565,795	4,149,078	375,428	515,033	255,405	4,737,517	221,267	770,265	134,276	2,754,898	116,389	399,896
Connecticut	626,328	5,152,881	452,072	716,239	302,349	6,293,259	272,513	1,111,398	133,719	3,327,003	121,799	575,655
Delaware	114,690	753,675	73,644	96,679	48,997	1,058,748	44,530	188,493	32,152	620,770	24,036	92,197
District of Columbia	192,729	1,859,883	126,640	301,636	50,257	1,141,797	46,543	217,569	34,986	571,197	25,116	86,935
Florida	1,395,203	10,242,049	971,054	1,328,803	1,140,420	17,694,136	886,831	2,840,335	436,088	7,474,663	356,205	1,107,269
Georgia	797,148	5,096,491	528,652	597,634	441,189	6,463,400	342,840	968,447	304,148	5,340,275	255,596	716,247
Hawaii	178,261	1,308,718	121,718	161,682	82,457	1,584,069	69,219	238,873	56,479	1,091,008	47,136	152,358
Idaho	123,224	767,480	75,467	86,739	80,528	1,238,667	56,567	170,892	54,083	749,086	42,811	94,515
Illinois	2,149,405	17,218,697	1,502,359	2,374,999	1,060,080	20,954,611	883,541	3,690,526	490,322	10,877,257	424,802	1,853,512
Indiana	946,240	6,183,138	567,107	757,544	500,446	9,510,891	440,231	1,559,926	248,496	5,340,893	229,433	865,073
Iowa	459,478	3,236,708	301,358	383,812	287,305	4,567,203	222,555	673,178	136,160	2,767,128	118,283	389,159
Kansas	420,009	2,700,144	299,209	300,772	226,669	4,041,142	182,685	639,865	112,880	2,145,109	96,622	309,477
Kentucky	408,029	2,815,875	252,366	352,759	355,687	4,994,558	262,381	703,492	181,569	3,099,629	145,518	435,079
Louisiana	551,206	4,011,249	339,191	549,709	367,518	5,632,357	287,738	896,206	184,761	3,105,121	135,143	465,662
Maine	186,946	1,112,539	118,207	125,841	103,900	1,345,763	80,199	176,470	60,193	956,450	56,272	117,134
Maryland	751,518	5,972,902	510,772	785,051	423,741	8,168,345	381,945	1,287,456	217,098	4,958,156	202,925	763,411
Massachusetts	1,216,800	9,330,998	828,644	1,217,569	475,993	8,681,511	407,995	1,370,302	239,859	4,595,156	190,898	669,485
Michigan	1,540,456	11,895,579	1,047,918	1,592,030	795,394	15,346,271	659,608	2,599,855	491,274	10,443,774	442,062	1,623,545
Minnesota	783,613	5,310,169	466,015	614,076	321,608	5,561,999	246,429	817,487	193,713	3,852,493	162,533	533,713
Mississippi	279,703	1,606,056	156,535	173,623	184,958	2,424,723	135,019	338,267	134,676	1,976,099	107,829	239,399
Missouri	768,843	5,403,016	497,133	681,999	478,134	7,964,402	405,528	1,302,957	245,247	4,493,743	198,304	658,725
Montana	140,247	852,737	66,892	93,689	75,114	1,108,471	47,345	159,047	34,042	642,946	30,330	89,716
Nebraska	280,791	1,897,066	189,921	225,138	131,332	2,441,304	109,614	373,856	62,655	1,279,957	51,610	186,544
Nevada	146,730	1,130,362	91,839	176,808	91,118	1,666,868	76,222	286,033	42,168	768,074	36,337	115,464
New Hampshire	182,341	1,256,897	127,230	148,494	84,278	1,487,794	73,323	236,427	40,835	816,985	38,277	124,606
New Jersey	1,318,622	10,475,390	874,892	1,451,486	678,747	12,930,234	554,601	2,224,066	359,133	7,420,781	312,527	1,193,847
New Mexico	184,903	1,307,747	145,003	153,578	104,465	1,554,546	74,107	236,201	73,430	1,113,723	61,674	137,968
New York	3,068,174	26,137,931	2,153,190	3,623,403	1,554,550	28,098,814	1,294,516	4,443,465	851,343	16,439,717	742,970	2,338,113
North Carolina	857,628	5,046,872	516,722	534,620	540,531	7,912,055	431,606	1,074,106	322,613	5,575,616	281,313	750,550
North Dakota	111,583	717,963	60,816	84,498	58,198	961,712	46,002	139,626	36,850	577,874	29,339	71,829
Ohio	1,786,330	13,418,116	1,277,224	1,772,518	1,003,197	17,532,802	818,768	2,849,785	570,349	11,296,324	500,670	1,765,167
Oklahoma	421,583	2,825,970	276,581	345,231	293,328	4,967,556	237,952	792,571	150,898	2,746,863	131,038	387,786
Oregon	450,792	3,005,476	279,214	352,255	259,878	4,674,429	207,222	723,183	131,351	2,487,787	110,963	352,081
Pennsylvania	1,992,780	14,580,373	1,319,160	1,940,077	1,184,921	20,559,410	997,615	3,247,580	601,855	10,783,452	492,780	1,591,487
Rhode Island	169,029	1,189,055	111,290	151,661	104,835	1,552,864	76,613	226,346	47,762	943,720	40,349	131,271
South Carolina	443,955	2,571,009	253,797	275,531	266,959	3,791,701	221,200	507,425	162,630	2,505,918	136,846	307,689
South Dakota	109,524	653,100	69,273	62,896	62,259	916,341	48,848	129,064	32,613	510,450	22,277	64,303
Tennessee	648,425	3,960,578	412,839	455,332	413,028	6,009,896	323,140	915,271	268,264	4,318,311	202,758	596,290
Texas	2,051,606	13,821,926	1,220,887	1,870,583	1,172,817	21,351,034	984,160	3,819,840	836,739	14,584,901	636,116	2,237,805
Utah	178,907	1,090,346	106,859	122,537	111,113	1,775,291	89,283	254,921	71,816	1,190,650	60,843	146,212
Vermont	75,000	491,404	55,162	53,147	50,487	698,711	36,889	93,498	23,219	345,988	21,692	41,334
Virginia	897,704	6,873,604	640,500	887,462	493,533	9,682,330	438,462	1,563,581	288,347	5,552,993	240,793	822,985
Washington	747,469	5,362,693	492,083	673,219	396,985	7,526,870	344,906	1,271,240	195,914	4,281,766	177,011	718,982
West Virginia	219,525	1,381,896	132,790	165,034	172,467	2,637,495	138,202	395,170	107,439	1,836,612	91,540	263,688
Wisconsin	846,261	5,555,065	532,371	634,532	386,571	6,906,928	335,110	1,032,796	219,360	4,255,161	190,569	599,544
Wyoming	64,547	493,267	39,669	71,662	58,645	897,926	53,570	144,682	25,747	478,708	17,786	71,746
APO/FPO[1]	201,414	1,262,237	189,185	113,591	63,442	703,599	63,442	73,168	46,000	526,281	46,000	43,447
Puerto Rico	*10,588	*129,344	*10,588	*14,885	*5,674	*69,786	*1,103	*1,800	*1,540	*26,893	*1,539	*1,476
U.S. citizens abroad[2]	73,135	521,677	21,462	45,889	35,614	802,152	21,487	126,555	21,975	664,678	16,089	63,035

Footnotes at end of table.

Table 5.4—All Returns: Exemptions by Type and Number of Returns by Number of Exemptions Other Than Age or Blindness, by State—Continued

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

State	Returns by number of exemptions other than age or blindness—Continued											
	Four				Five				Six or more			
	Number of returns	Adjusted gross income less deficit	Total income tax		Number of returns	Adjusted gross income less deficit	Total income tax		Number of returns	Adjusted gross income less deficit	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
United States, total	**10,824,608**	**237,979,980**	**9,458,996**	**34,107,658**	**5,387,137**	**123,693,728**	**4,635,183**	**17,538,295**	**3,742,561**	**82,235,505**	**2,959,096**	**10,459,609**
Alabama	185,571	3,719,025	159,172	479,630	83,070	1,603,824	76,070	194,463	64,908	1,070,616	45,841	108,595
Alaska	22,277	637,929	20,348	109,855	10,562	341,786	9,631	56,429	7,208	239,612	6,841	36,585
Arizona	97,569	1,981,039	78,697	280,478	49,611	1,117,078	45,021	151,799	55,407	1,114,194	44,418	119,712
Arkansas	102,839	1,912,657	87,698	241,778	54,209	908,415	38,072	103,929	39,081	517,939	17,080	54,594
California	1,116,394	25,916,988	943,264	3,627,174	567,000	13,491,961	494,392	1,770,835	399,514	8,549,338	295,678	964,177
Colorado	142,748	3,322,759	130,209	465,763	70,547	1,684,703	60,637	238,705	39,189	840,398	27,948	110,268
Connecticut	159,903	3,948,159	145,680	628,574	61,599	1,834,953	60,757	325,637	45,570	1,330,412	35,954	229,733
Delaware	29,588	744,315	29,203	112,747	11,630	304,168	11,304	43,452	7,642	209,898	6,610	31,016
District of Columbia	20,712	484,074	16,412	77,734	11,183	250,537	10,329	39,623	11,120	233,763	10,081	30,154
Florida	367,660	7,427,716	309,243	1,102,241	197,336	3,883,437	156,997	562,811	132,041	2,580,731	104,149	340,540
Georgia	250,357	5,090,699	217,523	676,892	126,317	2,719,550	113,289	368,101	80,639	1,377,091	57,755	141,566
Hawaii	46,995	985,384	38,846	131,069	25,011	619,159	22,139	82,445	14,014	355,319	11,622	46,643
Idaho	48,634	927,697	38,998	119,429	22,013	422,838	16,574	46,678	26,811	471,872	15,649	38,851
Illinois	543,619	13,372,655	498,179	2,142,557	289,449	7,598,225	271,103	1,199,595	238,072	5,838,065	216,964	823,962
Indiana	274,575	5,988,909	249,377	881,385	136,429	3,127,642	122,460	445,190	101,785	2,143,828	86,464	283,453
Iowa	151,753	3,214,097	136,120	406,597	84,338	1,915,971	80,332	254,544	56,359	1,406,137	45,670	171,455
Kansas	137,024	2,895,324	117,345	407,869	46,513	1,065,532	39,785	159,651	33,887	755,279	29,469	102,671
Kentucky	199,287	3,911,505	168,332	535,148	72,569	1,333,624	50,998	186,847	45,504	760,971	28,743	99,073
Louisiana	204,154	4,429,203	179,622	649,655	62,893	1,512,363	54,396	254,107	63,371	1,234,762	44,710	158,815
Maine	54,888	931,352	50,073	103,563	28,105	465,963	24,271	52,891	13,692	318,484	12,495	40,241
Maryland	204,432	5,454,270	196,564	833,005	93,558	2,461,791	80,607	357,763	67,084	1,682,330	59,503	226,167
Massachusetts	267,416	5,727,661	233,543	816,121	135,415	3,378,071	129,480	486,306	106,822	2,492,418	90,680	308,547
Michigan	444,671	11,573,672	420,902	1,806,402	234,979	6,078,464	208,449	953,038	191,309	4,642,698	166,096	612,478
Minnesota	208,423	4,783,378	187,857	639,510	117,372	2,967,035	100,796	400,721	65,893	1,651,977	47,322	202,989
Mississippi	98,418	1,877,925	81,513	245,664	75,828	1,139,815	44,982	132,059	56,479	787,879	30,365	64,265
Missouri	249,820	5,360,665	227,426	724,643	100,522	2,056,595	75,943	292,967	84,218	1,810,016	62,090	244,420
Montana	39,323	745,537	31,600	90,700	21,900	428,071	16,004	53,324	12,853	275,417	10,325	30,982
Nebraska	95,634	1,833,791	71,601	242,238	40,369	773,580	30,415	96,150	26,299	527,513	20,297	60,860
Nevada	35,076	825,666	33,572	124,127	15,558	363,155	14,974	53,405	10,807	294,856	10,534	43,292
New Hampshire	58,491	1,120,438	50,330	144,949	19,080	486,074	18,338	76,857	13,785	332,634	12,636	44,820
New Jersey	372,742	9,182,655	340,573	1,464,013	195,746	5,227,324	185,402	806,652	120,733	3,359,266	100,613	519,472
New Mexico	55,514	1,181,034	51,426	164,686	35,131	671,829	33,119	79,312	26,441	472,877	17,844	49,459
New York	790,985	18,050,347	684,965	2,519,701	387,181	9,792,448	330,263	1,390,211	320,134	7,504,836	269,889	915,613
North Carolina	279,889	5,704,558	254,807	737,430	118,305	2,396,025	100,032	309,974	64,437	1,058,586	52,162	111,759
North Dakota	33,279	640,454	28,854	77,530	16,350	315,088	11,335	39,643	9,709	198,670	6,584	25,106
Ohio	566,537	12,144,210	515,579	1,736,901	284,343	6,642,246	255,488	993,464	165,815	4,028,870	142,567	563,568
Oklahoma	146,915	2,902,446	112,716	400,459	60,684	1,378,712	53,928	177,275	38,910	602,595	19,666	65,191
Oregon	125,839	2,802,523	110,984	397,014	64,003	1,475,244	59,489	201,038	34,539	691,543	23,412	82,291
Pennsylvania	482,140	10,658,703	447,653	1,569,187	314,067	6,811,961	265,257	961,265	164,082	3,964,713	148,870	558,389
Rhode Island	43,314	845,198	37,351	120,745	22,381	510,080	20,646	71,663	9,037	227,430	8,307	32,259
South Carolina	146,558	2,786,467	126,473	347,993	63,312	1,273,021	53,527	159,646	34,374	614,661	24,223	63,877
South Dakota	39,833	506,221	22,405	60,605	15,378	316,093	12,285	39,099	10,752	202,643	6,836	21,310
Tennessee	232,423	4,586,489	189,841	617,725	94,464	1,919,774	80,833	257,672	56,378	1,117,129	45,048	141,782
Texas	691,621	14,429,444	568,424	2,240,509	355,180	7,537,801	261,090	1,136,461	240,652	4,747,351	173,013	601,656
Utah	59,175	1,187,201	53,433	143,569	37,334	817,031	34,167	92,668	43,409	979,812	37,625	90,460
Vermont	29,245	472,615	20,002	53,457	13,432	268,249	11,898	33,075	7,792	180,179	6,537	20,826
Virginia	239,543	5,177,521	204,261	728,682	121,356	2,604,724	102,850	347,500	71,858	1,760,121	57,220	239,675
Washington	183,331	4,418,650	167,212	665,798	94,113	2,351,680	81,636	353,390	65,767	1,476,598	54,271	204,009
West Virginia	103,176	1,850,731	82,261	252,880	43,815	889,218	42,942	122,384	17,212	334,275	14,802	40,725
Wisconsin	241,836	5,289,483	214,871	711,942	134,366	3,196,957	123,492	423,785	94,904	2,301,489	81,509	284,906
Wyoming	24,923	569,286	22,405	87,585	10,867	256,462	9,955	37,126	8,104	210,202	6,934	30,095
APO/FPO[1]	36,059	386,063	28,474	25,929	20,787	291,858	*19,056	*23,832	*9,330	*124,728	*4,394	*8,963
Puerto Rico	*9,231	*92,345	*912	*5,741	*21	*1,505	*21	*231	*4,571	*25,851	—	—
U.S. citizens abroad[2]	32,249	970,844	23,865	130,079	19,556	414,015	7,927	40,605	12,258	204,635	2,781	17,295

*Estimate should be used with caution because of the small number of sample returns on which it is based.
[1]Returns filed from Army Post Office and Fleet Post Office addresses.
[2]Returns filed by U.S. citizens living in U.S. possessions and abroad.
NOTE: Detail may not add to total because of rounding.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
United States, Total																
Total	**89,771,551**	**1,302,447,386**	**80,278,349**	**1,090,291,855**	**219,867,696**	**208,682,882**	**68,688,305**	**188,232,537**	**44,483,348**	**947,136,976**	**39,596,535**	**790,116,918**	**157,204,316**	**149,672,854**	**38,587,496**	**143,641,372**
Under $2,000	9,010,975	2,024,956	7,808,978	10,479,431	12,493,827	11,895,541	154,781	79,154	927,634	−5,245,498	493,262	1,985,407	3,215,813	2,877,907	14,399	55,336
$2,000 under $4,000	9,234,196	27,612,955	8,125,496	23,717,190	14,057,506	12,951,087	2,413,911	160,469	1,212,049	3,786,007	854,743	2,747,791	4,065,570	3,548,869	2,273	3,261
$4,000 under $6,000	8,394,928	42,260,855	7,027,019	34,218,571	15,655,108	13,975,905	5,601,698	1,419,604	1,851,164	9,442,482	1,342,718	6,428,276	6,196,333	5,329,375	222,468	20,884
$6,000 under $8,000	8,251,372	57,476,641	7,037,588	46,891,827	16,882,751	15,197,268	6,757,635	3,173,964	2,444,649	17,173,381	1,857,342	11,972,461	8,265,092	7,179,000	1,278,156	231,052
$8,000 under $10,000	6,930,002	62,016,835	6,036,036	51,941,272	15,180,086	13,878,754	6,509,640	4,670,397	2,544,225	22,856,362	2,065,420	17,301,148	8,896,098	7,956,957	2,164,300	803,013
$10,000 under $12,000	6,100,684	67,006,011	5,452,143	57,148,707	14,955,764	14,032,342	5,834,212	5,913,785	2,848,787	31,366,447	2,460,814	25,364,027	10,135,165	9,453,986	2,619,048	1,742,381
$12,000 under $14,000	5,581,530	72,392,576	5,074,273	62,813,285	14,452,684	13,684,407	5,470,682	7,234,791	3,030,075	39,411,081	2,724,712	33,366,176	10,586,642	10,029,657	2,944,697	2,914,664
$14,000 under $16,000	5,010,364	75,116,128	4,624,756	66,583,984	13,760,367	13,271,247	4,933,400	8,215,082	3,154,980	47,351,850	2,913,545	41,720,820	11,039,414	10,661,922	3,091,031	4,128,039
$16,000 under $18,000	4,680,008	79,571,220	4,354,020	70,827,969	13,817,988	13,393,712	4,623,726	9,228,227	3,290,400	55,978,937	3,080,137	50,044,918	11,687,900	11,360,328	3,241,183	5,505,763
$18,000 under $20,000	4,277,947	81,239,257	4,016,888	72,672,735	13,092,536	12,758,912	4,237,439	9,957,190	3,275,666	62,238,619	3,100,404	56,279,416	11,559,582	11,300,510	3,239,117	6,818,119
$20,000 under $25,000	8,552,615	190,941,609	8,113,963	172,301,568	28,096,320	27,535,092	8,491,015	25,310,801	7,223,411	161,656,254	6,925,249	147,776,409	25,931,128	25,486,428	7,169,364	20,056,981
$25,000 under $30,000	5,386,257	146,822,233	5,088,392	130,433,757	18,267,415	17,875,790	5,352,156	21,977,167	4,895,167	133,513,218	4,663,726	120,033,635	17,475,790	17,133,317	4,864,369	19,283,589
$30,000 under $50,000	6,535,452	238,969,911	6,012,166	198,295,597	22,575,984	22,015,186	6,495,225	42,741,012	6,117,176	223,641,677	5,700,763	188,569,321	21,861,650	21,377,833	6,080,682	39,234,113
$50,000 under $100,000	1,471,406	96,283,476	1,221,882	61,743,052	5,278,337	5,017,833	1,460,169	24,380,402	1,346,853	88,049,930	1,146,497	58,081,818	5,049,671	4,826,748	1,336,373	21,930,173
$100,000 under $200,000	285,309	37,512,860	230,354	20,903,119	1,059,079	984,482	284,208	12,856,751	260,728	34,254,617	216,793	19,780,041	1,012,364	946,905	259,734	11,606,390
$200,000 under $500,000	59,884	16,711,100	47,584	7,358,593	212,673	190,191	59,796	6,896,404	53,192	14,807,377	44,314	6,908,999	199,589	180,038	53,119	6,073,373
$500,000 under $1,000,000	6,581	4,382,486	5,195	1,297,845	22,429	19,365	**8,612	2,002,141	5,560	3,690,712	4,698	1,180,738	20,493	17,924	5,553	1,681,324
$1,000,000 or more	2,041	4,106,279	1,616	663,353	6,842	5,768	**	2,015,197	1,632	3,163,523	1,398	575,518	6,022	5,150	1,630	1,552,916
All returns, summary:																
Under $5,000	22,236,197	47,581,705	19,222,383	48,448,840	33,816,019	31,300,923	5,136,521	705,010	2,929,584	2,096,657	1,921,957	7,188,641	9,977,446	8,789,671	20,294	60,962
$5,000 under $10,000	19,585,276	143,810,537	16,812,734	118,799,451	40,453,259	36,597,632	16,301,144	8,798,577	6,050,137	45,916,076	4,691,528	33,246,442	20,661,460	18,102,437	3,661,302	1,052,584
$10,000 under $15,000	14,241,599	176,530,628	12,890,601	153,004,802	36,372,231	34,425,366	13,819,783	17,129,707	7,443,907	93,492,436	6,619,703	78,642,332	26,248,015	24,800,044	7,086,001	6,551,007
$15,000 under $20,000	11,408,934	198,794,563	10,631,479	177,041,878	33,707,108	32,715,254	11,279,676	23,419,368	8,156,001	142,854,499	7,659,909	128,133,025	28,760,688	28,006,359	8,049,075	14,557,960
$20,000 or more	22,299,545	735,729,954	20,721,152	592,996,884	75,519,079	73,643,707	22,151,181	138,179,875	19,903,719	662,777,308	18,703,438	542,906,478	71,556,707	69,974,343	19,770,824	121,418,858
Alabama																
All returns, total	**1,313,202**	**17,351,764**	**1,213,303**	**15,272,303**	**3,430,701**	**3,329,510**	**1,002,423**	**2,225,219**	**745,525**	**13,634,470**	**690,544**	**11,945,024**	**2,548,848**	**2,468,769**	**654,117**	**1,844,261**
Under $2,000	116,592	−16,584	99,518	106,186	155,431	150,519	1,906	434	15,252	−92,386	12,911	30,701	44,948	44,062	**29	**586
$2,000 under $4,000	121,503	366,274	112,619	345,695	185,337	179,507	*30,115	*1,924	13,480	43,600	*7,582	*38,364	37,212	33,259	**	**
$4,000 under $6,000	160,440	832,132	146,040	750,077	317,047	299,638	99,232	26,519	41,623	216,079	37,332	191,611	117,740	104,085	*13,314	*746
$6,000 under $8,000	170,404	1,217,589	157,894	1,109,941	381,894	364,653	145,044	56,417	75,918	550,337	71,496	523,298	210,952	197,465	59,209	14,041
$8,000 under $10,000	84,618	759,415	77,217	663,914	203,025	195,751	78,381	50,712	45,813	418,225	38,412	332,267	142,024	134,750	39,576	18,862
$10,000 under $12,000	95,795	1,039,651	89,006	948,688	319,004	307,280	89,324	72,057	63,685	692,700	60,504	634,033	266,154	258,038	57,664	32,447
$12,000 under $14,000	77,298	1,000,253	71,280	930,228	262,390	254,723	76,387	84,120	54,849	713,702	49,281	644,592	218,671	211,004	53,938	49,775
$14,000 under $16,000	86,406	1,296,449	80,536	1,165,539	259,392	253,034	84,402	128,252	67,541	1,011,330	63,147	919,851	222,347	216,189	65,537	89,908
$16,000 under $18,000	66,888	1,142,019	64,879	1,078,657	242,058	241,061	66,558	122,170	56,607	964,443	55,191	915,224	222,968	221,971	56,277	92,855
$18,000 under $20,000	59,621	1,131,966	56,391	1,017,770	184,682	181,864	59,354	132,682	50,058	949,168	48,104	861,612	168,986	167,244	49,791	104,515
$20,000 under $25,000	117,402	2,628,296	114,223	2,486,150	383,933	376,758	117,053	341,653	108,161	2,417,870	105,178	2,287,975	366,958	360,536	107,812	302,789
$25,000 under $30,000	64,199	1,743,833	60,882	1,530,477	219,573	218,429	63,948	252,401	63,241	1,717,805	59,934	1,507,887	218,615	217,471	62,990	246,391
$30,000 under $50,000	74,802	2,685,852	68,596	2,281,298	251,171	244,150	73,529	478,006	73,146	2,616,815	67,999	2,254,862	247,793	242,360	71,873	458,144
$50,000 under $100,000	13,388	888,808	11,124	552,580	50,909	48,379	13,357	234,751	12,625	833,282	10,631	532,165	49,477	47,352	12,594	213,148
$100,000 under $200,000	3,201	428,733	2,595	227,270	12,573	11,761	3,188	148,922	2,935	393,823	2,381	198,850	11,852	11,092	2,922	135,948
$200,000 under $500,000	593	167,712	460	69,982	2,111	1,849	593	74,430	546	153,105	422	64,043	1,994	1,746	546	67,102
$500,000 under $1,000,000	45	28,583	36	6,457	148	134	45	13,974	38	23,791	32	6,295	134	125	38	11,207
$1,000,000 or more	7	10,782	7	1,392	23	20	7	5,796	7	10,782	7	1,392	23	20	7	5,796
All returns, summary:																
Under $5,000	305,493	661,564	267,811	704,968	477,242	455,832	68,101	9,400	45,594	29,756	34,380	138,038	131,269	119,516	29	586
$5,000 under $10,000	348,064	2,497,262	325,477	2,270,847	765,492	734,236	286,577	126,606	146,492	1,106,099	133,353	978,204	421,607	394,105	112,099	33,649
$10,000 under $15,000	215,675	2,657,530	198,664	2,418,206	726,924	703,529	206,489	209,336	155,304	1,939,675	142,751	1,739,509	617,127	597,540	146,568	124,957
$15,000 under $20,000	170,333	2,952,808	163,428	2,722,675	540,602	534,433	169,536	329,945	137,436	2,391,667	133,476	2,235,804	481,999	476,906	136,639	244,542
$20,000 or more	273,637	8,582,600	257,923	7,155,607	920,441	901,480	271,720	1,549,932	260,699	8,167,272	246,584	6,853,469	896,846	880,702	258,782	1,440,526

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Alaska																
All returns, total	**174,983**	**3,395,800**	**166,401**	**3,090,554**	**424,498**	**417,987**	**132,586**	**580,913**	**84,707**	**2,419,911**	**79,698**	**2,156,845**	**302,123**	**296,147**	**71,881**	**423,420**
Under $2,000	17,424	513	15,584	33,175	22,654	22,319	51	240	1,353	−17,951	386	5,711	4,244	4,055	**37	**94
$2,000 under $4,000	15,056	39,821	14,242	36,919	30,358	29,530	*828	*60	1,148	3,588	*511	*1,291	4,194	3,436	**	**
$4,000 under $6,000	16,755	87,006	15,937	80,128	32,292	31,606	9,266	2,357	7,496	42,011	7,426	38,782	22,767	22,081	*70	*4
$6,000 under $8,000	11,513	74,940	11,246	73,264	16,535	16,395	10,263	5,115	1,676	11,323	1,517	9,247	5,902	5,762	*484	*113
$8,000 under $10,000	4,632	40,990	4,023	36,902	11,016	10,876	3,893	2,504	2,391	21,278	2,233	20,274	8,118	7,978	1,722	658
$10,000 under $12,000	10,480	117,796	10,194	106,905	22,131	21,263	10,257	12,175	3,379	37,533	3,155	28,035	13,449	12,581	3,218	1,856
$12,000 under $14,000	10,447	138,151	9,984	131,219	24,036	24,036	10,379	15,068	4,161	55,122	3,822	50,377	15,556	15,556	4,093	3,710
$14,000 under $16,000	7,865	117,530	7,313	103,296	16,440	15,733	7,641	14,480	2,883	43,140	2,575	34,162	9,480	8,773	2,659	3,524
$16,000 under $18,000	6,825	115,396	6,574	108,304	17,052	17,052	6,764	13,507	3,484	59,039	3,386	59,500	12,108	12,108	3,482	4,725
$18,000 under $20,000	6,234	117,781	5,852	109,726	20,546	19,952	6,119	14,497	4,461	84,177	4,117	76,571	17,879	17,434	4,346	8,570
$20,000 under $25,000	15,940	356,798	15,519	334,654	42,629	41,900	15,594	51,689	9,777	219,189	9,540	203,601	34,135	33,406	9,508	26,474
$25,000 under $30,000	10,837	296,086	10,504	281,999	31,096	30,824	10,757	48,349	6,619	180,433	6,503	171,775	25,695	25,460	6,570	24,215
$30,000 under $50,000	30,432	1,172,427	29,555	1,089,090	100,228	99,368	30,288	217,160	26,077	1,011,345	25,334	929,814	92,390	91,648	25,946	181,311
$50,000 under $100,000	9,759	602,677	9,232	506,366	34,647	34,352	9,705	143,617	9,077	560,761	8,591	473,005	33,482	33,200	9,024	131,601
$100,000 under $200,000	673	85,853	554	46,182	2,428	2,385	670	27,605	620	79,280	517	42,696	2,328	2,285	617	25,281
$200,000 under $500,000	104	27,733	82	11,485	387	376	104	10,377	**105	**29,642	79	11,061	375	365	99	9,865
$500,000 under $1,000,000	**7	**4,301	6	942	**23	**20	**7	**2,113	**	**	6	942	21	19	6	1,418
$1,000,000 or more	**	**	—	—	**	**	**	**	—	—	—	—	—	—	—	—
All returns, summary:																
Under $5,000	41,202	81,692	38,275	110,892	63,255	62,092	8,774	2,226	3,265	−10,855	1,591	8,776	10,597	9,650	37	94
$5,000 under $10,000	24,178	161,578	22,757	149,495	49,600	48,634	15,527	8,051	10,799	71,104	10,482	66,530	34,628	33,662	2,276	775
$10,000 under $15,000	24,626	309,122	23,742	285,636	54,398	52,972	24,263	33,536	8,792	110,722	8,131	91,199	33,593	32,167	8,491	6,887
$15,000 under $20,000	17,225	297,533	16,175	273,813	45,807	45,064	16,897	36,191	9,576	168,289	8,924	157,446	34,879	34,285	9,307	15,498
$20,000 or more	67,752	2,545,876	65,452	2,270,718	211,438	209,225	67,125	500,909	52,275	2,080,650	50,570	1,832,894	188,426	186,383	51,770	400,166
Arizona																
All returns, total	**1,001,591**	**13,476,793**	**862,566**	**10,930,186**	**2,490,049**	**2,345,848**	**699,862**	**1,808,035**	**497,490**	**9,861,036**	**420,506**	**7,979,803**	**1,807,497**	**1,703,181**	**400,817**	**1,394,904**
Under $2,000	128,720	−19,712	110,613	152,267	179,708	174,506	4,145	585	12,961	−138,651	7,942	29,861	44,623	44,425	808	348
$2,000 under $4,000	100,989	291,026	90,398	240,810	128,552	121,593	*14,295	*1,200	*11,070	*29,448	*8,357	*14,912	31,054	24,095	—	—
$4,000 under $6,000	101,765	524,430	75,620	382,189	211,842	187,663	51,175	13,209	36,015	195,760	18,572	103,257	119,272	101,379	*1,668	*185
$6,000 under $8,000	102,223	710,775	90,775	597,373	226,135	206,862	73,601	38,271	37,519	258,246	29,413	180,593	146,034	129,351	9,320	2,172
$8,000 under $10,000	66,171	590,495	53,110	471,733	149,382	133,685	63,122	41,053	28,217	252,347	22,972	199,645	93,959	85,326	25,318	9,598
$10,000 under $12,000	62,693	693,818	54,523	581,228	172,296	163,594	60,838	55,371	26,926	301,074	23,900	257,213	104,283	100,280	25,071	13,940
$12,000 under $14,000	63,292	818,259	51,535	623,943	174,302	157,636	62,016	77,622	35,549	456,768	28,973	343,080	131,944	121,343	34,273	31,618
$14,000 under $16,000	54,467	816,740	48,462	699,109	159,870	150,435	53,458	86,984	31,002	466,162	26,777	378,250	125,090	117,090	30,025	35,434
$16,000 under $18,000	49,180	837,740	43,993	745,291	154,505	149,483	48,706	93,290	35,764	608,764	31,445	528,064	135,176	130,871	35,290	56,646
$18,000 under $20,000	44,011	829,911	38,446	724,798	149,138	147,417	42,411	89,402	32,918	619,589	29,656	560,467	125,817	124,813	31,318	60,116
$20,000 under $25,000	92,978	2,054,602	84,789	1,751,669	319,191	305,524	91,748	258,944	82,935	1,836,543	77,562	1,610,445	301,476	290,183	81,843	222,398
$25,000 under $30,000	54,695	1,489,286	50,239	1,262,475	178,089	170,379	54,531	215,831	50,916	1,384,611	48,049	1,205,977	171,744	165,815	50,764	196,496
$30,000 under $50,000	62,539	2,302,632	55,967	1,859,589	223,660	217,814	62,116	386,369	59,535	2,196,175	53,903	1,792,634	216,763	211,698	59,112	364,557
$50,000 under $100,000	14,494	960,229	11,543	564,741	51,076	48,027	14,378	237,795	12,994	859,968	10,554	517,807	48,356	45,624	12,887	208,227
$100,000 under $200,000	2,790	369,781	2,125	205,268	10,238	9,366	**3,243	120,832	2,651	352,442	2,039	195,854	9,964	9,126	2,604	113,582
$200,000 under $500,000	505	139,994	371	55,356	1,779	1,612	**	59,364	448	123,167	337	49,512	1,674	1,522	446	51,572
$500,000 under $1,000,000	60	38,728	43	7,598	213	186	60	19,508	53	33,589	42	7,522	198	176	53	16,536
$1,000,000 or more	19	28,058	14	4,751	73	66	19	12,404	17	25,034	13	4,710	70	64	17	11,479
All returns, summary:																
Under $5,000	266,409	435,752	232,001	534,636	370,827	355,024	41,234	6,033	30,444	−79,972	19,568	63,447	95,617	87,376	808	348
$5,000 under $10,000	233,459	1,661,262	188,515	1,309,738	524,792	469,285	165,104	88,285	95,338	677,123	67,688	464,821	339,325	297,200	36,306	11,954
$10,000 under $15,000	152,836	1,900,561	131,748	1,552,589	425,343	396,733	148,696	175,926	76,271	957,131	65,543	767,719	300,400	282,554	72,163	58,830
$15,000 under $20,000	120,807	2,095,907	105,211	1,821,779	384,768	371,832	118,733	226,744	85,888	1,495,226	75,208	1,299,355	321,910	311,843	83,814	138,924
$20,000 or more	228,080	7,383,311	205,091	5,711,445	784,319	752,974	226,095	1,311,047	209,549	6,811,528	192,499	5,384,460	750,245	724,208	207,726	1,184,848

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Arkansas																
All returns, total	**764,141**	**9,264,514**	**654,527**	**7,426,428**	**2,070,210**	**1,953,606**	**521,583**	**1,163,218**	**451,946**	**7,397,591**	**376,944**	**5,851,097**	**1,585,936**	**1,499,399**	**348,114**	**973,051**
Under $2,000	86,538	−31,045	73,434	114,291	139,794	133,912	1,738	647	13,723	−85,708	4,588	37,798	41,368	37,442	68	419
$2,000 under $4,000	88,219	267,389	73,363	214,338	223,470	199,940	*10,619	*302	31,005	97,934	20,613	62,387	121,110	105,181	—	—
$4,000 under $6,000	71,319	356,016	49,716	238,772	176,619	162,461	34,260	9,083	22,621	114,337	13,628	61,881	99,228	94,142	*684	*39
$6,000 under $8,000	102,417	715,455	83,060	570,467	238,799	210,542	73,522	32,777	47,427	326,877	36,023	234,327	149,705	129,399	24,180	4,577
$8,000 under $10,000	58,282	533,873	51,738	470,856	137,271	134,571	52,580	37,910	28,142	261,967	21,787	210,460	92,456	89,756	22,629	10,634
$10,000 under $12,000	62,568	684,148	55,917	573,709	185,060	177,086	57,980	49,603	44,394	487,877	40,366	411,402	156,838	150,476	39,806	27,136
$12,000 under $14,000	48,691	622,928	44,299	511,667	154,400	142,674	48,141	52,700	38,283	490,008	34,406	392,000	138,087	126,361	37,758	35,333
$14,000 under $16,000	44,985	675,658	41,026	613,532	135,965	132,830	44,796	66,319	37,017	555,174	33,779	508,585	124,892	121,757	36,828	48,516
$16,000 under $18,000	37,269	630,738	34,606	544,719	117,584	114,709	36,290	69,982	31,520	534,023	29,432	466,821	110,110	107,810	30,541	54,353
$18,000 under $20,000	31,961	603,483	27,787	514,368	105,165	100,597	31,195	68,378	30,626	578,873	26,638	492,829	103,644	99,262	29,860	64,079
$20,000 under $25,000	58,603	1,321,916	53,785	1,118,848	205,890	199,251	57,713	170,271	56,207	1,269,956	51,535	1,077,328	202,452	195,813	55,317	159,572
$25,000 under $30,000	30,807	829,455	29,442	751,308	102,038	101,892	30,641	122,637	30,512	821,263	29,293	748,631	101,156	101,156	30,346	121,201
$30,000 under $50,000	32,178	1,154,125	28,479	794,870	112,885	110,165	31,931	199,257	30,933	1,111,586	27,422	769,482	110,798	108,777	30,686	188,676
$50,000 under $100,000	8,060	533,919	6,141	256,996	27,108	25,629	7,946	142,133	7,485	498,110	5,804	244,410	26,305	25,003	7,373	130,982
$100,000 under $200,000	1,913	253,103	1,463	100,791	7,051	6,325	1,900	91,317	1,754	232,979	1,380	96,706	6,733	6,083	1,741	82,825
$200,000 under $500,000	293	79,744	238	28,868	980	911	293	33,488	262	70,786	218	28,101	930	875	262	29,506
$500,000 under $1,000,000	31	19,600	28	6,650	110	94	31	8,692	28	17,540	27	6,571	103	89	28	7,480
$1,000,000 or more	7	14,009	5	1,380	21	17	7	7,722	7	14,009	5	1,380	21	17	7	7,722
All returns, summary:																
Under $5,000	213,974	414,983	174,742	453,842	452,577	414,437	31,909	4,571	53,031	50,002	30,121	121,522	199,486	177,614	68	419
$5,000 under $10,000	192,801	1,426,705	156,569	1,154,881	463,376	426,989	140,810	76,149	89,887	665,405	66,518	485,332	304,381	278,306	47,493	15,250
$10,000 under $15,000	133,193	1,624,676	121,593	1,389,808	403,545	382,232	128,055	133,268	100,666	1,237,990	92,350	1,054,051	354,259	334,558	95,553	85,233
$15,000 under $20,000	92,281	1,592,279	82,042	1,368,186	294,629	285,664	90,347	173,714	81,174	1,407,965	72,271	1,217,585	279,312	271,108	79,240	144,184
$20,000 or more	131,892	4,205,871	119,581	3,059,710	456,083	444,284	130,462	775,517	127,188	4,036,229	115,684	2,972,608	448,498	437,813	125,760	727,965
California																
All returns, total	**9,697,144**	**148,896,951**	**8,595,882**	**121,957,707**	**23,408,573**	**22,244,939**	**7,458,651**	**21,168,670**	**4,566,398**	**104,502,005**	**3,998,580**	**84,999,598**	**16,261,858**	**15,461,094**	**3,953,459**	**15,521,328**
Under $2,000	902,066	−31,533	798,882	1,185,174	1,275,077	1,231,215	8,872	9,318	102,319	−626,216	53,374	278,697	376,641	344,396	929	7,716
$2,000 under $4,000	993,841	2,986,086	883,454	2,674,300	1,460,482	1,396,602	257,503	17,814	133,897	399,433	105,344	338,737	435,891	406,923	*41	*29
$4,000 under $6,000	849,394	4,261,494	748,584	3,687,005	1,550,396	1,427,489	561,954	139,811	148,983	754,285	124,219	598,720	533,098	478,699	*12,953	*1,668
$6,000 under $8,000	929,508	6,493,072	785,517	5,304,617	1,878,594	1,733,823	763,221	353,571	227,879	1,600,071	172,964	1,090,373	785,061	711,681	118,664	17,102
$8,000 under $10,000	749,706	6,738,079	630,045	5,526,928	1,634,770	1,481,428	704,000	506,642	252,466	2,267,771	187,719	1,622,237	904,568	782,817	214,406	74,493
$10,000 under $12,000	685,421	7,525,399	610,148	6,426,208	1,716,316	1,594,513	636,355	642,724	300,763	3,293,339	248,946	2,560,254	1,142,519	1,046,211	252,946	152,558
$12,000 under $14,000	572,926	7,432,723	503,666	6,253,441	1,476,109	1,378,506	553,085	725,100	288,278	3,749,581	249,372	3,100,110	1,050,875	983,575	272,044	255,088
$14,000 under $16,000	496,725	7,434,761	449,490	6,442,635	1,382,277	1,327,158	489,619	778,142	291,996	4,378,336	264,709	3,821,162	1,089,973	1,050,854	285,821	350,653
$16,000 under $18,000	495,893	8,460,368	447,254	7,315,652	1,334,655	1,282,969	485,286	967,107	289,751	4,945,715	263,498	4,326,265	1,026,894	992,836	284,005	447,114
$18,000 under $20,000	420,410	7,996,144	389,140	7,137,468	1,284,304	1,250,897	417,755	922,423	312,900	5,946,521	292,510	5,364,905	1,104,987	1,082,713	310,576	608,028
$20,000 under $25,000	867,000	19,300,985	788,213	16,606,550	2,633,755	2,539,384	860,071	2,466,772	658,760	14,752,652	613,010	12,957,425	2,320,118	2,251,149	652,839	1,697,208
$25,000 under $30,000	634,918	17,373,076	591,833	15,273,380	2,073,401	2,018,776	630,069	2,435,331	554,544	15,195,502	517,605	13,384,454	1,951,032	1,898,197	552,200	2,055,220
$30,000 under $50,000	850,724	31,202,279	772,640	25,872,343	2,849,871	2,774,222	844,150	5,153,667	783,222	28,720,859	723,575	24,310,966	2,732,245	2,666,069	776,890	4,640,544
$50,000 under $100,000	201,937	13,218,672	160,962	8,074,293	692,966	655,728	200,236	3,050,324	179,930	11,790,888	148,827	7,456,614	653,714	621,877	178,624	2,670,812
$100,000 under $200,000	37,390	4,909,849	28,690	2,641,323	133,726	123,775	37,208	1,550,302	32,720	4,297,425	26,331	2,444,955	124,934	116,769	32,548	1,327,970
$200,000 under $500,000	7,903	2,195,968	6,211	1,041,881	27,183	24,285	7,885	846,705	6,843	1,894,491	5,570	927,507	25,048	22,511	6,826	725,750
$500,000 under $1,000,000	1,030	691,287	847	259,149	3,504	3,120	1,030	292,897	863	576,078	749	223,661	3,197	2,873	863	243,450
$1,000,000 or more	352	708,241	306	235,359	1,187	1,049	352	310,019	284	565,274	258	192,557	1,063	944	284	245,925
All returns, summary:																
Under $5,000	2,298,275	4,761,021	2,018,038	5,307,951	3,457,802	3,275,682	507,537	67,743	307,242	97,510	220,670	876,478	1,048,406	960,122	970	7,745
$5,000 under $10,000	2,126,240	15,686,177	1,828,444	13,070,073	4,341,517	3,994,875	1,788,013	959,413	558,302	4,297,833	422,950	3,052,286	1,986,853	1,764,394	346,023	93,264
$10,000 under $15,000	1,513,031	18,646,473	1,340,962	15,832,838	3,878,088	3,627,082	1,439,597	1,754,073	729,076	9,070,203	617,669	7,306,113	2,702,398	2,512,366	661,149	565,580
$15,000 under $20,000	1,158,344	20,202,922	1,058,736	17,742,565	3,315,573	3,206,961	1,142,503	2,281,423	754,612	13,243,290	701,366	11,866,583	2,712,850	2,643,823	744,243	1,247,861
$20,000 or more	2,601,254	89,600,358	2,349,702	70,004,279	8,415,593	8,140,339	2,581,001	16,106,018	2,217,166	77,793,169	2,035,925	61,898,138	7,811,351	7,580,389	2,201,074	13,606,879

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Colorado																
All returns, total	**1,207,960**	**17,489,354**	**1,080,061**	**14,361,929**	**2,785,741**	**2,655,732**	**931,878**	**2,499,931**	**564,835**	**12,450,752**	**498,509**	**10,066,126**	**1,935,152**	**1,849,058**	**497,249**	**1,887,191**
Under $2,000	141,658	−29,094	124,301	143,137	173,050	171,970	6,054	3,498	14,802	−154,708	8,758	26,065	41,634	40,555	855	3,159
$2,000 under $4,000	114,431	333,445	106,004	312,426	144,749	139,061	32,593	2,606	*11,119	*31,105	*6,694	*14,033	30,411	25,213	—	—
$4,000 under $6,000	109,122	541,328	92,737	428,482	231,824	207,005	79,788	15,291	25,779	130,736	19,178	83,237	89,497	76,785	*7,568	*293
$6,000 under $8,000	116,113	809,420	101,818	660,180	226,412	210,622	103,444	48,106	31,521	220,788	24,318	145,484	94,736	84,144	*19,314	*3,364
$8,000 under $10,000	89,064	791,121	72,604	606,731	157,252	133,694	84,589	62,128	22,507	200,808	20,148	157,771	68,296	60,334	18,224	7,114
$10,000 under $12,000	90,861	997,829	78,270	834,381	206,718	195,240	84,223	84,228	43,302	474,235	36,449	391,025	150,003	142,023	40,162	26,613
$12,000 under $14,000	61,481	801,365	56,331	675,641	122,686	114,710	60,499	89,217	24,473	315,857	20,303	221,723	75,741	68,745	23,491	24,530
$14,000 under $16,000	53,129	800,690	46,573	669,512	142,507	136,714	52,938	89,048	27,682	417,412	25,572	366,447	105,133	102,951	27,491	33,355
$16,000 under $18,000	59,863	1,012,352	56,111	892,090	170,094	163,853	57,725	107,904	43,971	745,377	41,352	639,848	146,927	141,798	42,678	68,380
$18,000 under $20,000	62,342	1,187,695	60,464	1,110,681	162,772	161,375	61,790	154,257	40,843	781,320	39,241	723,383	133,883	132,486	40,291	83,909
$20,000 under $25,000	111,449	2,518,369	104,096	2,237,347	363,109	354,739	110,464	314,096	97,814	2,213,733	91,036	1,963,398	343,173	335,840	96,829	263,211
$25,000 under $30,000	74,170	2,018,838	69,268	1,780,353	241,354	237,863	74,154	289,484	66,063	1,797,729	62,205	1,617,039	230,328	226,837	66,047	246,898
$30,000 under $50,000	98,657	3,557,083	91,062	2,880,309	353,774	343,646	98,344	596,801	91,367	3,300,045	84,140	2,658,807	339,066	328,949	91,054	541,190
$50,000 under $100,000	21,154	1,374,376	16,969	830,651	73,880	70,662	20,808	337,784	19,494	1,266,772	15,868	779,331	71,417	68,397	19,148	307,298
$100,000 under $200,000	3,590	467,948	2,803	218,767	12,416	11,681	**4,366	161,511	3,305	430,575	2,638	200,914	11,904	11,225	3,305	147,451
$200,000 under $500,000	777	215,450	566	66,676	2,803	2,581	**	94,078	704	196,799	531	64,604	2,680	2,475	703	85,430
$500,000 under $1,000,000	77	51,203	66	11,470	265	241	77	25,079	70	46,162	61	9,966	251	230	70	22,370
$1,000,000 or more	22	39,937	18	3,095	76	75	22	24,815	19	36,008	17	3,054	72	71	19	22,626
All returns, summary:																
Under $5,000	308,892	541,448	275,709	649,864	417,436	400,670	77,241	11,907	37,530	−70,069	26,571	90,926	120,980	114,213	855	3,159
$5,000 under $10,000	261,496	1,904,772	221,755	1,501,091	515,851	461,682	229,227	119,723	68,198	498,798	52,525	335,663	203,594	172,818	45,106	10,771
$10,000 under $15,000	175,802	2,138,038	155,620	1,801,845	386,775	365,060	167,991	211,826	79,070	952,316	67,355	762,206	269,201	253,713	74,757	63,847
$15,000 under $20,000	151,874	2,661,893	142,129	2,380,461	418,002	406,832	149,184	312,827	101,201	1,781,883	95,562	1,580,218	342,486	334,290	99,356	172,940
$20,000 or more	309,896	10,243,203	284,848	8,028,669	1,047,677	1,021,488	308,235	1,843,648	278,836	9,287,825	256,496	7,297,113	998,891	974,024	277,175	1,636,473
Connecticut																
All returns, total	**1,329,468**	**21,886,667**	**1,182,649**	**17,910,566**	**3,053,512**	**2,871,739**	**1,088,775**	**3,587,236**	**622,675**	**15,729,732**	**554,644**	**13,007,028**	**2,148,544**	**2,032,386**	**576,926**	**2,726,179**
Under $2,000	97,701	53,134	88,625	89,909	106,555	104,714	*17	*469	3,689	−30,592	911	7,229	11,710	10,329	*17	*469
$2,000 under $4,000	150,011	453,809	135,481	400,455	248,820	236,032	39,212	2,256	*10,621	*37,076	*9,059	*53,311	52,693	51,959	*19	*248
$4,000 under $6,000	132,530	690,278	95,792	467,829	215,017	172,652	111,513	28,561	21,017	115,489	*10,857	*47,539	75,460	55,254	*460	*12
$6,000 under $8,000	87,078	614,485	76,070	486,031	129,185	109,702	81,931	41,972	14,219	102,379	*12,740	*66,937	39,222	31,329	*9,072	*1,978
$8,000 under $10,000	97,377	871,569	85,798	717,201	192,557	166,144	93,652	72,105	31,229	281,471	*21,856	*181,705	106,314	85,326	27,504	10,015
$10,000 under $12,000	85,029	930,110	80,297	807,903	181,387	170,150	84,387	89,944	39,259	431,698	34,802	346,960	127,333	116,096	38,617	29,426
$12,000 under $14,000	87,171	1,137,344	82,533	1,019,106	191,292	185,491	86,804	125,844	44,941	592,548	43,753	537,650	139,809	137,091	44,574	49,566
$14,000 under $16,000	62,517	944,002	58,791	869,239	136,005	125,498	62,516	124,165	19,560	297,180	16,200	227,627	75,762	65,255	19,559	23,796
$16,000 under $18,000	75,005	1,274,324	56,778	937,756	182,327	169,080	75,005	158,701	46,004	789,154	32,299	554,016	145,859	134,736	46,004	81,515
$18,000 under $20,000	67,850	1,284,797	62,120	1,062,708	186,304	181,782	67,575	166,696	45,353	859,958	42,661	737,396	150,103	147,979	45,353	98,023
$20,000 under $25,000	137,169	3,086,453	131,083	2,691,865	428,716	416,921	136,782	430,538	115,595	2,613,533	111,452	2,294,932	398,161	387,942	115,208	337,548
$25,000 under $30,000	93,219	2,533,083	86,785	2,262,937	311,562	306,746	92,851	386,923	89,700	2,435,855	84,842	2,215,084	307,676	303,227	89,332	367,798
$30,000 under $50,000	115,071	4,272,523	106,293	3,587,010	386,874	377,045	114,864	819,753	103,222	3,822,737	98,629	3,331,063	367,699	360,575	103,015	711,289
$50,000 under $100,000	32,908	2,160,554	28,871	1,572,586	124,143	119,340	**41,452	546,452	30,407	1,982,743	27,732	1,522,928	119,759	116,227	30,335	493,742
$100,000 under $200,000	6,986	917,122	5,830	597,576	26,120	24,432	**	321,999	6,183	807,630	5,431	560,271	24,676	23,345	6,183	279,500
$200,000 under $500,000	1,631	468,438	1,335	275,445	5,928	5,381	**	187,520	1,500	431,435	1,274	265,327	5,661	5,141	1,499	173,254
$500,000 under $1,000,000	165	110,434	126	45,073	547	484	164	45,827	134	88,859	108	38,904	488	438	133	37,330
$1,000,000 or more	50	84,210	41	19,939	173	145	50	37,511	42	70,577	38	18,150	159	137	42	30,672
All returns, summary:																
Under $5,000	298,477	738,618	258,805	621,819	427,818	397,967	84,498	9,765	19,346	30,379	13,680	68,824	79,417	72,860	36	717
$5,000 under $10,000	266,220	1,944,657	222,961	1,539,605	464,316	391,277	241,827	135,599	61,429	475,444	41,743	287,897	205,982	161,337	37,036	12,004
$10,000 under $15,000	198,700	2,451,445	185,879	2,158,122	418,400	395,926	197,690	265,613	90,946	1,122,414	82,216	938,360	292,743	273,352	89,936	84,574
$15,000 under $20,000	178,872	3,119,131	154,640	2,538,589	458,915	436,075	178,597	399,737	104,171	1,848,125	87,499	1,465,289	346,123	327,805	104,171	197,751
$20,000 or more	387,199	13,632,817	360,364	11,052,431	1,284,063	1,250,494	386,163	2,776,522	346,783	12,253,370	329,506	10,246,658	1,224,279	1,197,032	345,747	2,431,133

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Delaware																
All returns, total	**244,699**	**3,691,574**	**223,113**	**3,165,756**	**557,424**	**535,092**	**189,327**	**564,585**	**118,573**	**2,795,787**	**109,523**	**2,432,984**	**408,616**	**393,880**	**106,995**	**448,642**
Under $2,000	25,195	11,489	21,734	25,518	31,263	28,688	*811	*105	2,428	—12,297	207	2,602	8,064	5,558	*7	*61
$2,000 under $4,000	25,258	71,782	22,417	64,515	28,179	27,199	*6,610	*1,405	*289	*971	*133	*322	754	622	—	—
$4,000 under $6,000	46,117	249,616	43,201	227,911	66,085	61,802	36,471	13,084	7,092	39,709	*6,039	*33,493	22,081	20,254	—	—
$6,000 under $8,000	6,961	47,478	3,725	23,582	13,671	11,217	5,687	2,290	1,039	7,357	*311	*1,650	3,477	3,432	*681	*123
$8,000 under $10,000	7,308	65,463	5,513	50,387	16,295	14,643	7,118	5,263	2,394	21,208	2,349	23,877	8,736	7,888	2,204	746
$10,000 under $12,000	17,089	189,387	15,530	164,236	42,996	39,869	16,945	15,193	12,022	132,568	10,987	116,744	36,832	33,705	11,880	8,810
$12,000 under $14,000	13,906	181,705	13,603	176,594	34,640	34,506	13,306	19,099	6,656	87,678	6,459	83,562	26,384	26,250	6,056	5,695
$14,000 under $16,000	13,409	199,866	13,118	191,481	34,272	33,755	13,371	23,471	7,304	109,302	7,127	106,466	26,578	26,530	7,266	9,665
$16,000 under $18,000	9,008	154,545	8,769	145,948	26,615	26,501	8,932	18,428	6,231	107,526	6,068	100,450	21,961	21,885	6,155	11,240
$18,000 under $20,000	14,628	277,536	12,654	231,407	41,454	38,704	14,616	34,638	11,650	221,085	10,587	190,891	37,958	35,650	11,638	24,785
$20,000 under $25,000	22,809	514,551	22,264	485,064	74,143	73,998	22,490	70,028	20,441	460,798	20,254	441,966	70,605	70,484	20,122	59,975
$25,000 under $30,000	16,388	446,739	15,715	400,027	57,292	55,565	16,348	66,764	16,292	444,244	15,667	399,239	57,196	55,469	16,252	66,436
$30,000 under $50,000	20,531	745,525	19,610	656,322	68,866	67,836	20,531	137,361	18,949	692,907	18,272	617,494	66,944	65,915	18,949	123,959
$50,000 under $100,000	5,161	327,106	4,527	245,094	18,130	17,583	5,160	82,725	4,941	311,516	4,345	237,245	17,660	17,113	4,940	78,225
$100,000 under $200,000	685	86,784	566	53,754	2,726	2,524	685	27,768	658	83,102	566	53,754	2,688	2,495	658	26,247
$200,000 under $500,000	186	53,827	132	20,081	613	569	186	20,381	145	41,217	121	19,891	548	520	145	14,495
$500,000 under $1,000,000	37	25,651	22	2,406	111	86	37	10,332	26	18,053	19	2,320	91	73	26	7,317
$1,000,000 or more	23	42,523	13	1,429	73	47	23	16,252	16	28,843	12	1,020	59	37	16	10,863
All returns, summary:																
Under $5,000	53,254	95,879	45,134	90,695	65,886	59,787	8,358	1,627	2,830	—10,794	385	3,024	9,225	6,499	*7	*61
$5,000 under $10,000	57,585	349,949	51,456	301,219	89,607	83,762	48,339	20,519	10,412	67,742	8,654	58,920	33,887	31,255	2,885	868
$10,000 under $15,000	38,303	476,511	36,302	441,267	94,943	91,634	37,521	46,814	22,192	271,001	20,821	248,092	75,686	72,377	21,412	18,817
$15,000 under $20,000	29,737	526,529	27,372	468,400	85,034	81,701	29,649	64,014	21,671	387,158	20,407	350,019	74,027	71,643	21,583	41,379
$20,000 or more	65,820	2,242,706	62,849	1,864,176	221,954	218,208	65,460	431,610	61,468	2,080,680	59,256	1,772,928	215,791	212,106	61,108	387,517
District of Columbia																
All returns, total	**320,987**	**4,541,250**	**286,974**	**3,701,110**	**642,846**	**609,785**	**235,121**	**753,651**	**71,108**	**1,942,108**	**63,493**	**1,456,472**	**253,713**	**235,587**	**63,434**	**371,625**
Under $2,000	28,336	4,339	21,508	23,608	31,928	30,727	*9	*150	626	—11,632	131	1,657	1,930	1,584	*6	*116
$2,000 under $4,000	47,085	136,122	42,290	118,651	51,652	50,576	*11,101	*767	*375	*1,199	*168	*653	1,242	962	—	—
$4,000 under $6,000	28,691	141,042	24,343	116,265	50,325	46,684	20,294	4,382	*4,923	*21,552	*4,867	*21,218	14,198	13,974	—	—
$6,000 under $8,000	25,294	174,646	21,366	148,453	55,328	51,688	14,040	7,274	2,983	21,384	*2,300	*18,057	8,014	7,219	*1,351	*375
$8,000 under $10,000	31,997	292,102	29,625	259,207	46,499	43,654	30,591	29,375	*114	*1,012	*112	*557	452	452	*114	*25
$10,000 under $12,000	22,473	246,377	22,216	246,030	59,912	57,631	22,394	21,591	8,329	89,842	8,192	87,006	31,415	29,253	8,250	5,104
$12,000 under $14,000	26,612	343,857	25,646	328,928	71,541	69,826	26,549	36,399	5,493	72,557	5,374	71,243	21,553	20,568	5,469	5,749
$14,000 under $16,000	17,507	258,919	16,324	235,113	40,614	38,171	17,191	31,356	4,642	68,490	3,933	53,602	18,335	16,247	4,642	5,820
$16,000 under $18,000	17,635	297,511	15,903	251,738	35,728	32,891	17,635	41,409	4,217	70,688	2,917	42,636	14,323	11,802	4,217	6,741
$18,000 under $20,000	13,298	253,364	12,566	238,592	28,301	26,990	13,298	38,289	3,190	60,517	2,535	50,518	10,676	9,389	3,190	6,047
$20,000 under $25,000	19,272	430,572	18,315	392,798	53,744	52,492	19,272	66,504	8,827	197,582	8,723	187,755	38,427	37,562	8,827	24,300
$25,000 under $30,000	11,808	321,217	11,233	294,424	31,285	30,080	11,790	53,743	6,438	176,371	5,964	153,056	22,034	20,876	6,438	24,981
$30,000 under $50,000	22,047	828,907	18,392	640,556	58,212	53,336	22,047	173,417	13,934	523,136	12,288	425,009	46,616	43,342	13,934	97,405
$50,000 under $100,000	7,114	458,801	5,958	308,144	21,638	19,678	7,101	115,846	5,567	362,433	4,865	256,512	18,998	17,522	5,554	89,502
$100,000 under $200,000	1,378	182,761	990	67,879	4,572	4,009	**1,752	62,095	1,079	145,485	861	59,766	4,073	3,599	1,071	47,942
$200,000 under $500,000	383	108,332	253	21,689	1,368	1,189	**	42,255	323	92,288	221	19,371	1,245	1,086	323	35,854
$500,000 under $1,000,000	36	26,389	31	3,157	126	106	36	11,297	31	22,581	29	2,761	116	97	31	9,675
$1,000,000 or more	21	35,992	15	5,878	73	57	21	17,501	17	26,623	13	5,097	66	53	17	11,991
All returns, summary:																
Under $5,000	87,493	192,179	74,352	184,945	105,275	101,631	17,631	1,936	5,129	7,008	4,427	19,751	15,556	14,930	*6	*116
$5,000 under $10,000	73,910	556,071	64,780	481,240	130,457	121,698	58,404	40,012	3,892	26,507	3,151	22,391	10,280	9,261	*1,465	*400
$10,000 under $15,000	61,201	765,961	59,149	738,113	158,918	153,424	61,059	78,964	17,049	209,284	16,084	195,395	66,667	62,062	16,946	14,591
$15,000 under $20,000	36,324	634,068	33,506	562,287	77,178	72,085	36,008	90,081	8,822	152,810	6,867	109,609	29,635	25,197	8,822	14,870
$20,000 or more	62,059	2,392,971	55,187	1,734,525	171,018	160,947	62,019	542,659	36,216	1,546,499	32,964	1,109,326	131,575	124,137	36,195	341,649

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Florida																
All returns, total	**3,668,748**	**49,302,732**	**3,062,151**	**36,963,048**	**9,068,668**	**8,316,673**	**2,784,479**	**7,281,998**	**1,864,199**	**35,616,028**	**1,501,648**	**26,179,609**	**6,354,272**	**5,794,881**	**1,587,453**	**5,594,180**
Under $2,000	322,995	−95,993	276,291	392,584	521,715	500,941	391	5,703	40,908	−299,667	21,352	91,346	134,501	124,528	375	5,284
$2,000 under $4,000	381,711	1,204,784	318,548	1,015,111	633,774	562,195	134,493	9,694	62,476	201,663	33,962	118,112	216,234	182,843	*396	*499
$4,000 under $6,000	434,525	2,149,737	356,854	1,751,498	832,217	725,356	241,346	55,466	100,644	513,830	73,049	364,281	301,991	253,219	*19,435	*1,179
$6,000 under $8,000	415,021	2,896,411	326,481	2,195,441	907,894	804,961	338,864	143,715	137,243	969,287	85,286	560,889	437,469	357,393	82,820	18,957
$8,000 under $10,000	376,695	3,358,294	320,074	2,730,481	901,827	788,786	354,924	228,024	192,145	1,706,788	154,103	1,238,578	631,043	532,034	173,559	63,627
$10,000 under $12,000	290,690	3,175,665	231,353	2,335,964	752,259	677,641	276,905	256,616	166,326	1,829,538	133,623	1,332,509	547,292	491,263	155,451	106,491
$12,000 under $14,000	227,156	2,956,971	197,302	2,456,914	650,976	606,425	225,105	275,612	156,527	2,041,877	131,550	1,609,919	535,294	491,515	154,555	155,468
$14,000 under $16,000	187,393	2,818,109	154,231	2,232,386	522,031	494,741	185,554	301,328	135,191	2,038,187	114,962	1,652,549	455,921	436,084	133,352	180,651
$16,000 under $18,000	159,256	2,692,962	139,911	2,211,187	480,314	454,863	158,441	305,330	119,098	2,014,992	100,426	1,595,172	412,059	386,608	118,283	198,804
$18,000 under $20,000	148,891	2,820,320	129,936	2,302,721	436,158	410,931	147,335	354,123	114,263	2,168,837	97,910	1,716,036	384,208	361,068	112,707	250,139
$20,000 under $25,000	259,008	5,766,973	229,215	4,750,973	852,359	816,177	258,140	775,852	222,620	4,955,296	201,105	4,205,355	802,230	769,219	222,074	636,601
$25,000 under $30,000	188,976	5,139,159	164,597	3,975,124	661,845	629,764	188,413	802,168	170,320	4,640,392	153,011	3,696,695	633,534	606,209	169,757	696,141
$30,000 under $50,000	200,193	7,321,600	160,941	5,138,698	655,134	613,903	198,675	1,358,102	178,628	6,539,024	149,766	4,822,734	620,342	587,827	177,189	1,171,562
$50,000 under $100,000	58,841	3,876,001	43,289	2,138,248	199,748	177,561	58,578	1,065,315	52,169	3,425,331	39,351	1,929,339	185,199	165,487	51,907	921,229
$100,000 under $200,000	13,553	1,794,959	10,133	882,819	47,112	41,043	13,478	666,806	12,274	1,628,163	9,460	827,404	44,709	39,069	12,230	597,759
$200,000 under $500,000	3,334	934,210	2,634	363,762	11,653	10,041	**3,837	419,297	2,939	823,368	2,407	337,708	10,745	9,276	2,938	368,018
$500,000 under $1,000,000	385	254,856	274	61,509	1,245	1,017	**	125,440	322	212,578	246	56,932	1,133	938	321	104,480
$1,000,000 or more	125	237,715	87	27,625	407	327	**	133,408	106	206,545	79	24,052	368	301	104	117,290
All returns, summary:																
Under $5,000	935,833	2,141,055	771,797	2,187,510	1,584,039	1,423,750	260,929	37,635	146,357	94,959	76,011	304,735	489,532	422,628	771	5,783
$5,000 under $10,000	995,114	7,372,177	826,451	5,897,605	2,213,388	1,958,489	809,089	404,966	387,059	2,996,940	291,741	2,068,470	1,231,706	1,027,389	275,814	83,763
$10,000 under $15,000	608,307	7,449,357	499,502	5,784,721	1,624,887	1,487,783	591,304	678,144	380,170	4,705,188	310,249	3,557,214	1,263,722	1,148,925	366,156	333,557
$15,000 under $20,000	405,079	7,014,670	353,231	5,754,452	1,216,851	1,156,818	402,036	814,864	311,235	5,388,243	268,222	4,348,971	1,071,052	1,017,613	308,192	557,996
$20,000 or more	724,415	25,325,474	611,170	17,338,759	2,429,503	2,289,833	721,121	5,346,388	639,378	22,430,697	555,425	15,900,218	2,298,260	2,178,326	636,520	4,613,080
Georgia																
All returns, total	**1,999,798**	**26,087,505**	**1,853,329**	**23,205,589**	**4,934,449**	**4,781,620**	**1,515,655**	**3,468,887**	**992,134**	**19,183,005**	**912,765**	**17,039,609**	**3,553,004**	**3,431,114**	**844,278**	**2,700,413**
Under $2,000	225,902	−95,176	192,250	229,135	311,487	291,122	11,550	2,890	24,105	−242,496	5,903	27,171	78,688	62,558	6	183
$2,000 under $4,000	219,341	672,671	198,585	610,931	342,192	333,120	74,595	4,394	31,989	106,342	*25,779	*83,904	111,846	108,216	—	—
$4,000 under $6,000	177,732	858,324	159,350	719,518	325,751	304,671	109,349	27,485	42,180	195,843	36,244	140,457	130,071	117,095	*928	*39
$6,000 under $8,000	197,988	1,369,071	188,774	1,305,665	395,577	369,365	161,269	77,385	60,511	422,088	54,389	381,646	213,799	187,587	29,160	5,318
$8,000 under $10,000	199,301	1,795,708	193,668	1,667,280	475,430	461,420	187,350	135,285	74,785	681,019	70,473	574,400	308,577	295,031	62,834	22,697
$10,000 under $12,000	124,692	1,366,327	108,817	1,122,610	317,009	308,365	123,110	121,825	54,584	602,898	47,361	456,429	189,525	183,503	53,390	36,317
$12,000 under $14,000	138,993	1,800,282	134,484	1,706,091	416,331	408,076	137,887	167,420	87,324	1,137,123	86,151	1,134,404	328,357	325,344	86,608	86,449
$14,000 under $16,000	132,541	1,994,973	124,366	1,825,687	363,729	358,076	129,202	213,240	89,970	1,357,220	82,751	1,246,183	296,675	291,040	86,631	121,433
$16,000 under $18,000	89,356	1,531,500	86,764	1,482,773	284,937	275,227	89,355	167,255	78,268	1,340,025	75,676	1,284,628	266,316	256,606	78,267	138,218
$18,000 under $20,000	83,802	1,588,957	78,998	1,450,276	268,915	263,562	83,236	192,533	63,191	1,196,055	60,497	1,122,344	237,594	234,026	62,625	124,150
$20,000 under $25,000	153,549	3,430,529	149,167	3,229,787	527,233	523,228	152,779	435,689	141,084	3,159,095	138,247	3,006,257	506,649	502,644	140,314	384,248
$25,000 under $30,000	110,671	3,000,035	104,210	2,701,110	408,650	405,578	110,350	407,335	104,891	2,841,640	99,875	2,614,402	398,535	396,908	104,570	385,559
$30,000 under $50,000	113,767	4,082,325	106,958	3,556,169	382,128	369,814	113,607	713,964	110,008	3,951,059	104,242	3,457,737	376,123	364,542	109,848	681,202
$50,000 under $100,000	25,939	1,692,405	21,768	1,074,365	91,471	87,592	**32,007	436,841	23,474	1,514,206	20,308	1,016,755	87,545	84,386	23,329	378,285
$100,000 under $200,000	5,219	674,458	4,325	384,722	19,966	19,135	**	231,638	4,838	626,745	4,062	362,051	19,167	18,442	4,838	214,487
$200,000 under $500,000	926	260,216	782	125,732	3,365	3,035	**	104,824	867	243,948	749	117,983	3,285	2,970	866	99,008
$500,000 under $1,000,000	70	46,176	57	12,741	246	209	**	21,512	59	38,610	53	11,879	226	194	58	18,135
$1,000,000 or more	9	18,725	6	996	32	25	9	7,372	6	11,586	5	979	26	22	6	4,685
All returns, summary:																
Under $5,000	555,812	1,070,163	487,777	1,250,587	865,213	826,428	149,437	19,409	86,196	−3,878	60,277	237,539	282,272	261,268	6	183
$5,000 under $10,000	464,452	3,530,435	444,850	3,281,943	985,224	933,270	394,676	228,031	147,374	1,166,673	132,511	970,040	560,709	509,219	92,922	28,054
$10,000 under $15,000	326,035	4,076,871	299,384	3,638,141	919,737	897,596	320,401	382,247	182,237	2,330,167	167,964	2,104,178	665,243	650,966	177,381	170,378
$15,000 under $20,000	243,349	4,205,167	234,045	3,949,296	731,184	715,710	242,389	480,026	191,100	3,303,153	184,472	3,139,809	653,224	639,553	190,140	336,190
$20,000 or more	410,150	13,204,869	387,273	11,085,622	1,433,091	1,408,616	408,752	2,359,175	385,227	12,386,890	367,541	10,588,043	1,391,556	1,370,108	383,829	2,165,609

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Hawaii																
All returns, total	**403,217**	**5,943,659**	**361,270**	**5,011,611**	**970,612**	**925,125**	**310,680**	**813,069**	**192,308**	**4,315,206**	**177,370**	**3,619,045**	**694,102**	**664,200**	**183,614**	**618,606**
Under $2,000	40,863	12,008	31,289	46,414	46,400	44,424	*75	*184	1,060	−17,456	731	11,704	3,202	2,894	**76	**207
$2,000 under $4,000	21,876	70,180	11,388	32,240	32,753	24,589	4,077	334	1,560	5,259	359	1,161	5,532	4,181	**	**
$4,000 under $6,000	58,849	279,881	54,244	243,355	106,689	99,621	35,968	9,353	15,593	69,920	13,366	56,160	54,622	50,035	*46	*5
$6,000 under $8,000	48,166	339,801	43,330	291,796	96,298	88,647	41,231	18,766	10,060	72,106	7,644	46,054	35,672	30,048	3,272	588
$8,000 under $10,000	20,842	191,553	17,511	151,046	45,621	40,907	20,418	15,190	8,683	79,447	5,671	49,125	33,290	28,622	8,285	2,408
$10,000 under $12,000	29,868	327,042	28,777	297,293	69,492	66,485	27,959	30,128	11,458	127,379	11,208	115,730	46,209	44,332	9,603	6,834
$12,000 under $14,000	23,208	300,207	21,859	263,713	60,126	58,153	23,183	29,840	11,987	154,044	11,382	133,690	43,245	41,272	11,962	11,049
$14,000 under $16,000	20,170	302,898	19,404	262,682	60,362	58,341	19,505	32,260	13,888	207,522	13,732	181,107	53,219	51,613	13,254	17,537
$16,000 under $18,000	21,372	363,388	20,910	332,042	59,234	58,956	21,300	44,081	12,658	216,652	12,474	201,259	45,187	44,940	12,586	22,644
$18,000 under $20,000	11,783	223,617	11,634	204,728	38,721	38,536	11,349	25,158	9,357	178,014	9,239	162,520	33,846	33,691	8,923	18,514
$20,000 under $25,000	29,650	663,091	27,948	590,422	95,662	92,907	29,544	86,038	24,716	555,241	23,118	489,758	89,506	86,776	24,635	66,435
$25,000 under $30,000	30,927	850,613	30,028	769,512	102,467	101,517	30,707	121,447	28,340	780,288	27,621	713,997	97,384	96,829	28,149	107,435
$30,000 under $50,000	37,397	1,362,791	36,049	1,165,836	126,274	123,167	37,139	222,987	35,150	1,279,193	34,119	1,107,345	123,548	120,803	35,046	205,480
$50,000 under $100,000	7,031	442,073	5,978	269,357	26,064	24,774	7,011	101,391	6,715	418,248	5,843	263,005	25,482	24,298	6,695	93,851
$100,000 under $200,000	1,007	135,052	754	65,203	3,749	3,501	1,006	44,524	905	120,780	717	61,917	3,516	3,308	904	38,687
$200,000 under $500,000	177	51,944	139	16,191	590	503	177	19,810	150	43,321	121	14,765	536	464	150	16,089
$500,000 under $1,000,000	23	14,864	20	4,679	71	60	23	5,792	20	12,592	17	4,647	67	57	20	5,054
$1,000,000 or more	8	12,657	8	5,100	39	37	8	5,788	8	12,657	8	5,100	39	37	8	5,788
All returns, summary:																
Under $5,000	103,777	262,666	81,981	242,004	160,374	147,602	25,547	4,564	16,071	45,510	13,713	64,923	54,844	51,793	*76	*208
$5,000 under $10,000	86,819	630,756	75,781	522,847	167,387	150,586	76,222	39,264	20,885	163,767	14,058	99,280	77,474	63,987	11,603	3,002
$10,000 under $15,000	62,559	764,551	59,893	672,447	159,700	153,145	59,992	73,528	30,472	382,910	29,555	329,852	117,080	111,655	27,959	25,936
$15,000 under $20,000	43,842	752,601	42,691	688,012	128,235	127,326	43,304	87,938	28,876	500,701	28,480	464,454	104,626	104,193	28,369	50,642
$20,000 or more	106,220	3,533,085	100,924	2,886,300	354,916	346,466	105,615	607,776	96,004	3,222,318	91,564	2,660,535	340,078	332,572	95,607	538,819
Idaho																
All returns, total	**355,293**	**4,577,641**	**314,132**	**3,661,696**	**969,551**	**928,902**	**246,066**	**557,103**	**201,708**	**3,565,699**	**174,018**	**2,825,705**	**760,079**	**727,156**	**149,578**	**454,224**
Under $2,000	53,198	636	48,843	73,028	78,028	77,530	1,212	330	9,676	−54,913	8,115	12,912	33,789	33,418	80	201
$2,000 under $4,000	14,989	48,151	10,416	29,400	41,769	35,821	2,034	279	8,237	27,537	4,845	17,006	33,564	28,877	*65	*188
$4,000 under $6,000	46,509	233,270	39,255	186,759	85,153	76,516	27,021	6,896	12,014	59,586	7,452	28,868	40,595	33,781	*893	*41
$6,000 under $8,000	45,365	305,715	39,086	252,658	132,555	124,115	31,125	10,110	18,621	130,352	13,212	86,805	79,192	70,849	4,999	793
$8,000 under $10,000	16,275	148,501	13,068	108,644	42,039	38,725	13,540	9,284	8,637	78,261	7,204	65,045	31,931	30,295	5,902	2,188
$10,000 under $12,000	29,309	320,032	27,981	295,488	76,939	74,588	27,647	25,540	16,673	183,339	15,474	158,671	62,280	59,929	15,011	9,323
$12,000 under $14,000	20,887	270,612	19,179	234,415	60,675	58,310	19,986	25,072	12,119	158,032	11,652	135,628	46,810	44,989	11,283	10,187
$14,000 under $16,000	18,602	279,421	16,742	235,622	53,938	52,801	16,741	25,249	14,255	214,073	12,935	182,751	46,816	45,737	13,123	17,359
$16,000 under $18,000	21,263	364,722	20,211	324,717	74,591	72,917	19,401	37,084	18,573	318,705	17,608	289,882	69,966	68,656	16,769	29,676
$18,000 under $20,000	15,156	289,766	14,071	258,120	50,540	49,695	15,071	32,244	13,978	267,468	13,315	244,068	48,969	48,517	13,893	28,073
$20,000 under $25,000	30,840	685,666	29,039	586,216	110,194	108,330	30,663	83,499	27,506	612,573	26,480	541,778	105,625	104,479	27,331	71,186
$25,000 under $30,000	18,341	498,471	16,511	394,493	72,810	71,220	17,788	66,579	17,532	476,683	16,137	384,733	71,479	70,234	17,030	62,882
$30,000 under $50,000	19,393	710,652	15,949	487,661	71,112	69,951	18,819	116,128	19,028	696,526	15,882	487,202	70,367	69,403	18,488	112,802
$50,000 under $100,000	4,326	287,826	3,092	137,363	16,236	15,583	4,181	70,101	4,060	270,496	3,043	135,434	15,809	15,263	3,915	63,737
$100,000 under $200,000	711	91,243	585	43,022	2,495	2,352	708	30,202	682	87,418	567	42,035	2,445	2,313	679	28,566
$200,000 under $500,000	116	31,431	94	13,001	432	408	116	12,621	**117	**39,563	87	11,798	**435	**411	**117	**17,022
$500,000 under $1,000,000	**13	**11,524	**10	**1,089	38	35	**13	**5,887	**	**	**10	**1,089	**	**	**	**
$1,000,000 or more	**	**	**	**	7	5	**	**	**	**	**	**	7	5	**	**
All returns, summary:																
Under $5,000	93,402	166,921	79,909	190,100	161,414	148,618	21,842	4,991	23,798	−1,222	16,129	35,769	87,835	77,595	145	389
$5,000 under $10,000	82,934	569,353	70,759	460,389	218,130	204,089	53,090	21,909	33,387	242,044	24,699	174,867	131,236	119,625	11,794	3,022
$10,000 under $15,000	59,104	720,538	55,532	645,143	159,918	154,967	55,928	63,402	35,680	441,765	33,567	379,817	129,200	124,793	32,570	27,758
$15,000 under $20,000	46,113	804,015	42,652	703,221	156,765	153,344	42,918	81,786	39,918	699,852	37,417	631,182	145,641	143,035	37,509	66,860
$20,000 or more	73,740	2,316,814	65,280	1,662,844	273,324	267,884	72,288	385,016	68,925	2,183,260	62,206	1,604,070	266,167	262,108	67,560	356,195

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Illinois																
All returns, total	**4,770,947**	**75,859,512**	**4,298,812**	**64,258,959**	**11,616,085**	**10,961,584**	**3,796,948**	**12,085,150**	**2,213,792**	**53,798,690**	**1,973,995**	**45,294,439**	**8,033,881**	**7,607,217**	**2,008,962**	**9,092,021**
Under $2,000	428,472	102,855	379,286	499,738	547,011	523,643	9,953	2,783	30,666	—245,046	12,470	72,369	106,419	91,885	427	1,908
$2,000 under $4,000	486,887	1,461,696	433,279	1,272,249	725,420	651,360	125,539	8,299	63,539	206,903	47,742	152,610	202,913	168,444	—	—
$4,000 under $6,000	413,509	2,067,766	359,697	1,719,703	670,579	594,697	312,752	80,508	61,886	311,548	41,510	186,883	197,373	154,175	*9,088	*2,789
$6,000 under $8,000	342,662	2,376,613	282,959	1,822,076	659,556	555,164	303,483	140,093	69,453	499,761	41,107	227,517	224,551	165,591	56,842	10,350
$8,000 under $10,000	362,215	3,273,163	307,589	2,565,384	735,717	645,592	344,084	266,055	103,983	947,383	74,636	584,941	391,971	331,529	87,940	26,220
$10,000 under $12,000	281,599	3,078,981	244,535	2,572,602	547,829	496,678	270,109	308,067	85,625	941,011	69,881	738,201	273,932	244,990	77,299	57,130
$12,000 under $14,000	312,079	4,057,378	292,212	3,700,385	789,643	743,128	303,555	431,571	106,540	1,400,815	91,286	1,110,236	415,205	377,227	101,250	97,224
$14,000 under $16,000	249,648	3,735,405	234,787	3,413,412	672,564	652,471	245,928	428,048	136,160	2,039,786	126,289	1,789,673	503,655	487,877	132,440	179,228
$16,000 under $18,000	231,089	3,925,046	214,005	3,452,312	685,821	660,130	230,333	467,762	144,647	2,458,695	137,476	2,287,469	552,434	538,644	143,891	234,243
$18,000 under $20,000	255,324	4,877,682	244,756	4,496,715	781,563	759,079	251,017	620,012	181,113	3,461,345	175,264	3,199,919	667,454	649,285	176,806	380,205
$20,000 under $25,000	497,054	11,073,423	469,859	10,179,193	1,606,700	1,574,592	494,485	1,528,117	395,897	8,833,491	378,700	8,198,339	1,438,220	1,415,530	393,328	1,094,864
$25,000 under $30,000	359,312	9,811,062	334,489	8,737,083	1,228,888	1,201,911	356,800	1,548,419	314,374	8,584,482	299,080	7,883,275	1,151,799	1,129,838	311,862	1,281,454
$30,000 under $50,000	436,210	15,985,638	405,541	13,667,360	1,543,819	1,504,920	434,226	3,019,322	413,086	15,109,869	387,582	13,064,571	1,502,148	1,467,275	411,169	2,792,838
$50,000 under $100,000	92,250	6,069,150	76,965	4,022,142	336,125	319,608	92,085	1,635,244	86,038	5,641,964	73,364	3,792,292	324,192	309,032	85,873	1,493,157
$100,000 under $200,000	18,276	2,420,439	15,269	1,481,534	69,087	64,641	18,242	891,405	16,891	2,240,980	14,261	1,389,511	66,779	62,611	16,857	819,658
$200,000 under $500,000	3,870	1,075,345	3,187	544,991	14,092	12,569	3,866	471,406	3,481	965,177	2,991	512,108	13,324	11,988	3,477	419,290
$500,000 under $1,000,000	378	247,027	299	72,354	1,290	1,084	378	121,048	315	204,638	267	66,050	1,162	997	315	98,743
$1,000,000 or more	113	220,843	98	39,724	381	317	113	116,991	98	195,888	89	38,476	350	299	98	102,722
All returns, summary:																
Under $5,000	1,110,786	2,434,514	986,631	2,515,191	1,574,320	1,441,234	277,911	35,515	121,783	80,268	81,541	313,829	397,225	331,030	427	1,908
$5,000 under $10,000	922,959	6,847,578	776,179	5,363,959	1,763,963	1,529,222	817,900	462,223	207,744	1,640,281	135,924	910,491	726,002	580,594	153,870	39,359
$10,000 under $15,000	718,553	8,940,275	657,151	7,993,558	1,687,362	1,577,932	697,918	938,766	255,853	3,259,051	220,385	2,697,669	944,927	866,243	241,616	227,828
$15,000 under $20,000	611,186	10,734,217	573,144	9,641,868	1,790,058	1,733,554	603,024	1,316,695	398,232	7,042,600	379,811	6,427,828	1,467,753	1,431,780	390,070	720,202
$20,000 or more	1,407,463	46,902,927	1,305,707	38,744,382	4,800,382	4,679,642	1,400,195	9,331,951	1,230,180	41,776,490	1,156,334	34,944,622	4,497,974	4,397,570	1,222,979	8,102,726
Indiana																
All returns, total	**2,207,971**	**32,295,302**	**1,985,382**	**27,076,058**	**5,412,008**	**5,121,373**	**1,695,072**	**4,792,571**	**1,115,500**	**24,284,663**	**999,898**	**20,151,513**	**3,917,303**	**3,717,571**	**1,019,725**	**3,797,526**
Under $2,000	255,495	121,483	224,748	281,450	336,013	317,600	9,274	1,073	18,813	—114,526	11,996	49,667	77,138	68,411	*21	*413
$2,000 under $4,000	194,639	572,975	160,007	454,730	243,066	218,456	39,417	1,386	14,738	50,067	*5,307	*33,750	46,437	37,244	—	—
$4,000 under $6,000	201,039	1,019,179	160,064	766,545	373,078	318,876	137,149	34,473	27,032	137,823	13,430	51,800	85,806	68,258	*6,326	*404
$6,000 under $8,000	185,265	1,312,149	157,696	1,067,585	322,989	273,801	163,532	85,890	48,257	342,493	30,375	203,383	153,991	114,053	29,608	5,954
$8,000 under $10,000	126,000	1,104,292	112,862	908,609	285,544	267,504	117,843	79,126	50,243	443,193	38,769	287,703	193,163	175,997	42,523	11,545
$10,000 under $12,000	170,501	1,850,852	152,221	1,593,895	413,330	383,446	161,878	160,788	84,840	923,182	74,902	763,100	290,408	268,071	78,573	52,399
$12,000 under $14,000	133,151	1,723,093	126,512	1,542,314	373,191	359,053	132,812	175,617	74,202	967,043	70,398	857,781	257,653	250,585	73,863	77,426
$14,000 under $16,000	116,680	1,767,269	110,139	1,574,437	344,924	328,737	115,213	198,152	78,765	1,192,077	73,045	1,022,632	284,687	268,833	77,308	109,365
$16,000 under $18,000	106,639	1,829,473	102,280	1,674,788	327,033	320,417	104,052	209,933	76,316	1,311,574	72,291	1,159,803	271,246	264,630	73,729	127,060
$18,000 under $20,000	125,071	2,370,324	121,344	2,172,360	390,809	373,052	122,485	288,667	102,177	1,937,175	98,450	1,742,382	354,019	336,262	99,591	212,329
$20,000 under $25,000	234,696	5,251,811	230,060	4,908,226	776,096	771,076	234,377	722,249	207,591	4,652,368	202,956	4,330,212	724,881	719,862	207,273	608,931
$25,000 under $30,000	159,233	4,290,644	148,311	3,703,479	529,257	510,294	158,766	694,246	142,490	3,838,993	133,184	3,325,788	497,592	478,629	142,023	594,537
$30,000 under $50,000	164,025	5,985,954	150,277	4,829,099	567,489	555,222	163,158	1,131,803	157,206	5,740,761	147,023	4,776,881	555,807	546,813	156,344	1,074,392
$50,000 under $100,000	27,997	1,838,738	22,458	1,013,759	99,740	96,316	**34,989	498,891	25,762	1,691,893	21,625	977,779	96,063	93,177	25,476	450,712
$100,000 under $200,000	6,362	849,651	5,391	432,448	25,073	23,571	**	320,588	5,980	796,901	5,173	419,860	24,200	22,896	5,980	298,042
$200,000 under $500,000	1,051	298,109	897	130,180	3,933	3,562	**	130,505	974	275,394	868	127,622	3,794	3,475	973	120,013
$500,000 under $1,000,000	105	70,532	95	17,867	368	331	105	35,240	**114	62,285	**108	17,539	346	318	**114	31,740
$1,000,000 or more	22	38,773	20	4,287	75	59	22	23,947	**	35,969	**	3,830	72	57	**	22,265
All returns, summary:																
Under $5,000	547,616	1,134,927	461,412	1,066,404	731,721	659,551	120,628	16,664	47,551	—959	25,079	108,112	174,585	140,289	*21	*413
$5,000 under $10,000	414,822	2,995,151	353,965	2,412,515	828,969	736,686	346,587	185,285	111,532	860,010	74,798	518,191	381,950	323,674	78,457	17,903
$10,000 under $15,000	343,556	4,150,898	315,314	3,660,507	918,197	869,461	334,286	394,742	186,936	2,292,800	170,359	1,978,135	667,677	633,558	180,032	162,183
$15,000 under $20,000	308,486	5,390,113	297,182	4,897,286	931,090	895,244	302,154	638,414	229,364	4,038,251	218,727	3,567,563	790,336	754,823	223,032	416,395
$20,000 or more	593,491	18,624,212	557,509	15,039,346	2,002,031	1,960,431	591,417	3,557,467	540,117	17,094,563	510,935	13,979,512	1,902,755	1,865,227	538,183	3,200,632

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Iowa																
All returns, total	**1,175,393**	**17,107,245**	**974,586**	**12,402,956**	**3,090,433**	**2,856,589**	**904,318**	**2,278,745**	**658,422**	**13,318,967**	**528,321**	**9,435,175**	**2,402,919**	**2,246,835**	**563,300**	**1,832,445**
Under $2,000	103,265	7,102	77,565	88,185	167,303	144,290	3,894	377	21,321	−75,406	4,987	11,131	65,794	51,677	57	142
$2,000 under $4,000	136,395	401,043	111,424	310,955	205,961	180,170	*25,564	*1,467	25,136	79,082	*14,215	*39,024	74,739	56,621	—	—
$4,000 under $6,000	98,527	502,183	74,265	330,653	167,461	138,326	75,988	18,862	18,559	94,382	8,505	23,017	61,500	53,034	*3,692	*1,908
$6,000 under $8,000	100,435	716,807	85,089	561,093	193,653	161,146	88,550	46,266	21,813	156,576	13,542	96,149	73,252	59,144	*12,279	*2,174
$8,000 under $10,000	79,004	714,958	53,616	478,539	175,067	141,816	76,191	53,605	32,536	290,788	19,090	161,952	106,011	84,269	31,641	11,095
$10,000 under $12,000	80,233	883,839	67,782	672,268	216,494	199,109	72,187	71,438	47,324	523,880	35,870	321,560	178,124	160,744	39,278	26,625
$12,000 under $14,000	70,900	931,583	65,642	772,305	220,533	211,065	64,056	82,778	50,171	656,108	44,913	503,859	197,985	188,517	43,327	42,707
$14,000 under $16,000	70,281	1,047,472	61,208	880,904	191,734	177,227	69,160	107,667	49,197	735,284	41,549	592,054	162,130	148,614	48,181	63,030
$16,000 under $18,000	63,566	1,086,175	55,330	873,904	193,462	185,648	62,635	118,724	52,166	892,357	46,116	721,192	179,788	173,256	51,235	88,024
$18,000 under $20,000	61,222	1,168,099	57,778	1,028,825	215,384	210,839	60,911	133,996	51,007	974,377	48,659	881,004	201,406	197,852	50,696	103,447
$20,000 under $25,000	147,231	3,293,433	133,560	2,687,648	531,112	519,022	143,672	407,363	133,802	2,989,800	124,327	2,510,054	505,352	496,878	130,243	353,644
$25,000 under $30,000	63,487	1,729,325	56,277	1,380,981	231,617	228,544	63,481	244,713	59,311	1,620,199	53,198	1,303,008	226,132	223,963	59,305	222,634
$30,000 under $50,000	79,440	2,914,366	59,787	1,616,686	299,663	283,524	76,782	483,682	76,171	2,796,112	58,867	1,586,980	292,447	278,552	73,618	457,206
$50,000 under $100,000	17,852	1,155,424	12,431	473,116	67,101	62,904	17,692	295,623	16,626	1,073,751	11,808	443,905	64,930	61,148	16,466	267,837
$100,000 under $200,000	3,031	392,486	2,403	186,732	11,943	11,208	3,031	138,281	2,799	361,325	2,263	182,252	11,453	10,856	2,799	124,185
$200,000 under $500,000	489	136,313	401	55,999	1,813	1,638	489	60,675	**483	**150,352	384	53,872	**1,876	**1,710	**483	**67,788
$500,000 under $1,000,000	31	19,586	25	3,998	119	102	31	9,660	**	**	25	3,998	**	**	**	**
$1,000,000 or more	4	7,052	3	164	13	11	4	3,568	**	**	3	164	**	**	**	**
All returns, summary:																
Under $5,000	284,993	612,407	227,404	555,904	449,557	387,747	65,950	9,972	54,372	39,102	22,117	52,471	170,248	134,167	2,967	1,997
$5,000 under $10,000	232,633	1,729,686	174,555	1,213,522	459,888	378,001	204,237	110,605	64,993	506,320	38,222	278,801	211,048	170,578	44,702	13,321
$10,000 under $15,000	191,503	2,399,937	171,035	1,972,921	542,532	508,403	175,492	216,487	123,603	1,557,600	104,566	1,151,975	461,685	427,561	107,697	100,312
$15,000 under $20,000	154,699	2,717,231	136,705	2,255,284	495,075	475,485	153,457	298,115	126,262	2,224,406	112,541	1,867,694	457,748	441,422	125,020	223,522
$20,000 or more	311,565	9,647,985	264,887	6,405,325	1,143,381	1,106,953	305,182	1,643,566	289,192	8,991,539	250,875	6,084,234	1,102,190	1,073,107	282,914	1,493,294
Kansas																
All returns, total	**976,982**	**13,602,530**	**847,337**	**10,681,759**	**2,408,475**	**2,216,253**	**765,115**	**1,920,304**	**508,542**	**10,304,126**	**438,663**	**8,052,225**	**1,786,474**	**1,659,359**	**429,354**	**1,543,034**
Under $2,000	89,208	−135,928	74,760	90,901	141,565	137,321	988	959	9,210	−167,472	4,621	34,344	35,902	35,878	978	769
$2,000 under $4,000	113,274	356,689	98,133	284,322	185,141	151,286	*39,730	*2,159	27,359	91,363	*20,452	*57,028	89,205	65,371	—	—
$4,000 under $6,000	107,473	532,677	92,199	450,065	164,191	140,571	87,660	21,084	19,121	94,034	14,090	76,053	60,369	50,417	*2,247	*84
$6,000 under $8,000	109,768	746,651	84,283	519,250	215,045	166,921	92,298	39,737	32,623	228,189	19,128	115,512	112,783	84,300	*18,091	*1,477
$8,000 under $10,000	34,741	316,339	25,557	201,540	78,462	66,225	33,684	21,958	14,874	134,505	8,629	69,165	47,815	37,616	13,817	5,198
$10,000 under $12,000	63,403	701,594	55,281	588,968	136,146	123,816	61,542	65,279	25,149	278,280	21,353	209,977	87,400	79,396	23,288	15,158
$12,000 under $14,000	67,161	873,152	60,954	766,619	171,869	162,414	65,604	85,412	35,742	466,677	32,899	392,890	110,850	103,640	34,738	35,760
$14,000 under $16,000	52,317	781,184	43,291	553,016	171,682	157,197	49,886	74,815	42,577	635,527	36,580	464,417	158,119	147,457	40,146	53,725
$16,000 under $18,000	65,019	1,104,652	59,938	943,419	198,530	192,711	62,792	123,012	49,432	844,297	45,939	712,714	175,798	171,567	47,205	81,631
$18,000 under $20,000	40,456	766,178	37,929	646,585	128,061	124,341	40,447	92,873	34,186	648,604	31,659	543,141	120,783	117,063	34,177	72,936
$20,000 under $25,000	90,973	2,032,157	87,273	1,800,297	315,073	311,406	89,780	257,758	81,911	1,832,687	79,821	1,662,585	297,156	295,099	80,718	222,279
$25,000 under $30,000	65,709	1,789,977	60,894	1,511,676	232,458	225,495	63,662	257,463	63,053	1,717,248	59,064	1,491,885	228,294	222,136	61,027	248,001
$30,000 under $50,000	58,772	2,119,326	52,107	1,506,760	204,400	195,414	58,739	380,506	55,949	2,009,641	50,458	1,451,088	198,954	190,101	55,916	353,230
$50,000 under $100,000	15,067	1,007,883	11,903	541,179	51,710	48,191	14,662	264,434	13,978	932,888	11,265	504,260	49,473	46,319	13,628	243,261
$100,000 under $200,000	3,047	402,545	2,342	210,959	12,027	11,073	3,047	139,429	2,871	379,693	2,261	204,589	11,636	10,772	2,871	130,260
$200,000 under $500,000	511	134,291	425	54,677	1,817	1,622	511	56,869	437	116,049	385	52,807	1,666	1,500	437	48,726
$500,000 under $1,000,000	69	46,434	57	7,934	252	213	69	23,177	59	39,076	50	6,266	230	194	59	19,415
$1,000,000 or more	14	26,728	11	3,591	46	36	14	13,380	11	22,839	9	3,503	41	33	11	11,125
All returns, summary:																
Under $5,000	265,389	504,885	221,176	582,754	425,843	372,037	92,032	11,557	48,162	−22,400	31,636	119,283	161,299	133,365	978	769
$5,000 under $10,000	189,075	1,311,544	153,756	963,324	358,561	290,287	162,328	74,340	55,025	403,019	35,284	232,820	184,775	140,717	34,155	6,758
$10,000 under $15,000	160,665	2,012,382	142,837	1,673,373	409,620	382,877	155,067	190,516	86,015	1,110,836	77,319	870,158	293,436	274,706	80,970	79,977
$15,000 under $20,000	127,691	2,214,378	114,556	1,825,235	396,668	377,602	125,204	250,875	101,071	1,762,550	91,111	1,452,981	359,514	344,417	98,584	179,234
$20,000 or more	234,162	7,559,342	215,012	5,637,073	817,783	793,450	230,484	1,393,016	218,269	7,050,121	203,313	5,376,984	787,450	766,154	214,667	1,276,297

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Kentucky																
All returns, total	**1,262,645**	**16,916,161**	**1,123,967**	**14,109,247**	**3,284,295**	**3,121,857**	**908,338**	**2,312,398**	**761,234**	**13,264,477**	**672,051**	**11,043,026**	**2,611,549**	**2,486,318**	**605,564**	**1,871,762**
Under $2,000	142,091	51,622	130,150	190,615	251,871	240,106	549	875	32,476	—68,944	26,291	69,320	131,201	120,168	*527	*697
$2,000 under $4,000	129,413	411,000	117,868	369,612	213,199	206,336	38,181	2,215	30,034	98,102	27,149	88,221	91,467	87,375	*712	*155
$4,000 under $6,000	119,271	614,086	95,012	487,662	301,428	262,852	44,815	8,617	59,013	308,859	47,938	256,974	202,805	179,377	*5,433	*60
$6,000 under $8,000	115,874	825,044	91,039	623,919	278,118	259,718	78,310	37,983	60,786	434,198	45,157	302,781	205,824	193,596	27,601	7,654
$8,000 under $10,000	106,000	947,471	95,730	847,276	228,814	215,044	102,667	69,866	49,523	444,836	39,253	345,830	154,268	142,556	47,799	19,758
$10,000 under $12,000	109,953	1,213,328	91,579	964,368	312,225	284,075	106,497	94,485	72,511	796,069	59,399	605,577	248,691	222,150	69,317	45,826
$12,000 under $14,000	79,647	1,034,043	73,264	939,700	232,001	218,903	79,640	95,082	54,667	706,804	49,131	636,465	200,541	189,052	54,660	50,377
$14,000 under $16,000	57,286	865,868	53,449	777,873	168,563	162,210	56,842	91,732	42,636	644,100	39,865	579,511	145,392	139,992	42,192	58,353
$16,000 under $18,000	71,939	1,219,248	67,268	1,107,962	208,094	202,840	71,939	140,478	56,803	965,208	54,024	892,328	184,444	182,028	56,803	103,558
$18,000 under $20,000	57,225	1,083,941	53,246	975,735	172,091	169,148	56,017	135,048	49,311	935,033	45,505	843,230	162,885	159,942	48,103	107,228
$20,000 under $25,000	110,347	2,450,781	107,135	2,277,291	370,442	367,615	109,655	319,596	100,366	2,230,527	97,332	2,059,945	353,885	351,058	99,678	277,583
$25,000 under $30,000	79,818	2,192,399	75,584	1,902,949	262,575	258,109	79,681	336,053	75,628	2,078,045	72,287	1,826,477	255,477	252,797	75,491	313,757
$30,000 under $50,000	65,473	2,372,249	58,567	1,861,801	218,392	211,749	65,278	440,838	61,003	2,215,995	55,533	1,795,068	211,596	205,964	60,808	404,632
$50,000 under $100,000	14,339	947,185	10,965	514,698	51,608	49,266	14,320	253,580	12,802	847,604	10,205	484,865	48,858	46,953	12,787	224,563
$100,000 under $200,000	3,244	425,251	2,482	180,594	12,282	11,500	3,222	154,757	3,006	392,613	2,393	173,764	11,715	10,995	2,984	141,334
$200,000 under $500,000	631	182,201	551	70,538	2,280	2,117	631	87,131	589	169,825	518	66,365	2,214	2,063	589	80,630
$500,000 under $1,000,000	76	51,421	67	10,402	255	217	76	27,466	66	44,599	60	10,054	236	204	66	23,615
$1,000,000 or more	18	29,023	11	6,252	57	52	18	16,598	14	21,005	11	6,252	50	48	14	11,982
All returns, summary:																
Under $5,000	315,413	657,616	282,456	700,762	566,134	524,758	54,022	5,045	82,600	121,350	67,726	213,424	288,135	257,180	1,239	852
$5,000 under $10,000	297,236	2,191,607	247,343	1,818,322	707,296	659,298	210,500	114,511	149,232	1,095,701	118,062	849,702	497,430	465,892	80,833	27,472
$10,000 under $15,000	211,979	2,569,700	187,215	2,213,821	607,209	564,345	208,246	224,066	143,121	1,731,902	124,466	1,462,705	505,779	466,133	139,650	115,717
$15,000 under $20,000	164,071	2,846,728	151,591	2,551,818	485,765	472,831	162,689	332,758	132,807	2,315,312	123,458	2,094,406	436,174	427,031	131,425	249,626
$20,000 or more	273,946	8,650,511	255,362	6,824,524	917,891	900,625	272,881	1,636,018	253,474	8,000,213	238,339	6,422,789	884,031	870,082	252,417	1,478,096
Louisiana																
All returns, total	**1,433,903**	**19,925,055**	**1,309,816**	**16,986,585**	**3,570,714**	**3,413,433**	**1,040,800**	**2,974,155**	**707,604**	**14,529,884**	**635,759**	**12,310,358**	**2,505,568**	**2,392,998**	**604,483**	**2,286,111**
Under $2,000	167,242	86,923	156,808	198,499	252,747	243,140	*16	*501	12,072	—88,831	8,712	19,939	38,116	33,381	*15	*474
$2,000 under $4,000	177,897	546,852	163,137	502,657	308,080	290,584	38,701	2,154	29,093	97,163	*23,630	*82,754	107,003	104,743	*82	*24
$4,000 under $6,000	133,731	674,949	112,450	546,710	238,043	213,265	94,448	24,040	30,869	147,172	13,774	64,747	104,834	83,337	*905	*71
$6,000 under $8,000	121,746	833,493	107,009	737,822	260,693	246,223	93,722	45,226	35,737	241,379	28,865	201,358	114,565	107,110	17,000	3,644
$8,000 under $10,000	96,988	870,965	84,726	743,998	281,538	252,102	89,837	48,348	60,852	551,902	51,880	472,422	211,191	185,045	53,701	19,948
$10,000 under $12,000	86,434	937,360	75,842	832,884	253,172	245,325	80,346	72,411	46,947	513,774	41,130	460,070	167,949	162,544	43,844	28,382
$12,000 under $14,000	87,182	1,132,820	76,683	944,787	194,359	178,109	83,369	119,137	38,993	504,600	33,982	403,289	130,254	118,889	37,622	38,457
$14,000 under $16,000	77,960	1,168,678	71,894	1,085,080	208,636	207,712	77,302	132,853	42,871	643,864	39,907	608,144	153,907	153,248	42,542	56,357
$16,000 under $18,000	79,364	1,337,483	75,208	1,257,719	242,186	236,868	79,098	155,520	53,342	896,387	52,583	870,367	210,644	205,921	53,342	86,654
$18,000 under $20,000	65,680	1,250,935	64,339	1,186,406	200,601	195,549	65,672	153,877	47,694	914,417	46,764	862,579	175,695	170,972	47,686	97,456
$20,000 under $25,000	141,407	3,110,504	138,781	2,996,302	462,223	457,733	141,141	415,837	124,274	2,744,955	122,447	2,651,837	443,283	438,794	124,008	343,366
$25,000 under $30,000	80,556	2,188,477	77,715	2,018,964	248,886	240,472	80,548	359,253	73,665	2,002,185	70,990	1,848,681	241,481	233,067	73,657	318,577
$30,000 under $50,000	90,828	3,310,684	83,060	2,645,266	320,800	311,419	89,814	614,357	87,426	3,170,459	81,158	2,592,713	314,598	306,969	86,412	576,189
$50,000 under $100,000	20,583	1,363,853	16,955	787,225	74,182	71,445	20,545	373,316	18,087	1,210,293	15,199	722,365	68,703	66,580	18,049	323,720
$100,000 under $200,000	4,952	650,940	4,110	339,774	19,664	19,113	**6,107	233,705	4,502	591,871	3,719	297,033	18,786	18,284	4,439	208,628
$200,000 under $500,000	1,219	340,487	987	137,035	4,408	3,937	**	156,769	1,067	296,200	920	127,057	4,103	3,708	1,066	134,465
$500,000 under $1,000,000	105	69,459	88	20,844	401	362	105	34,645	93	61,211	81	20,559	374	340	93	29,581
$1,000,000 or more	29	50,190	24	4,614	95	75	29	32,207	20	30,884	18	4,446	82	66	20	20,118
All returns, summary:																
Under $5,000	422,875	991,154	382,415	963,054	707,035	659,339	92,505	12,811	64,209	110,916	44,306	157,159	224,519	200,212	*97	*498
$5,000 under $10,000	274,729	2,022,029	241,715	1,766,631	634,066	585,975	224,219	107,457	104,414	837,868	82,555	684,060	351,190	313,404	71,606	23,663
$10,000 under $15,000	212,068	2,630,896	186,759	2,266,767	537,456	512,765	201,509	256,605	103,409	1,272,387	91,136	1,089,244	352,228	335,129	98,606	90,251
$15,000 under $20,000	184,552	3,196,381	177,207	3,040,109	561,498	550,798	184,278	377,193	126,438	2,200,655	123,230	2,115,204	486,221	476,445	126,430	217,055
$20,000 or more	339,679	11,084,595	321,720	8,950,024	1,130,659	1,104,556	338,289	2,220,089	309,134	10,108,057	294,532	8,264,690	1,091,410	1,067,808	307,744	1,954,644

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Maine																
All returns, total	**447,724**	**5,130,551**	**401,675**	**4,208,599**	**1,079,683**	**1,024,328**	**341,517**	**616,141**	**231,361**	**3,768,198**	**206,434**	**3,121,216**	**800,636**	**766,332**	**201,485**	**464,562**
Under $2,000	59,196	27,275	53,165	54,055	73,792	69,402	*753	*109	6,016	—17,647	2,475	10,566	19,451	15,942	**	**
$2,000 under $4,000	53,021	164,079	48,716	147,013	85,646	73,653	19,806	1,157	11,647	38,301	9,254	32,351	31,097	26,095	—	—
$4,000 under $6,000	43,907	223,941	38,511	192,569	67,810	65,708	37,698	8,969	10,795	57,777	8,834	47,065	29,023	27,728	**6,477	**315
$6,000 under $8,000	60,797	427,738	54,720	375,873	131,960	124,433	55,329	20,939	23,817	169,935	20,686	134,495	76,168	71,646	18,528	1,978
$8,000 under $10,000	22,576	199,193	17,193	137,936	70,611	63,961	21,266	9,353	16,440	144,351	13,003	103,067	62,416	57,352	15,269	3,951
$10,000 under $12,000	32,048	351,386	28,777	296,652	84,991	80,438	31,658	30,642	16,208	178,802	14,642	150,914	61,500	58,511	15,846	10,152
$12,000 under $14,000	39,518	513,382	35,800	438,683	113,641	109,562	38,988	48,800	25,479	331,979	24,500	306,400	93,935	92,943	25,020	23,968
$14,000 under $16,000	29,191	438,439	26,595	371,927	91,339	86,830	29,030	43,361	24,085	362,412	22,485	313,305	85,052	80,957	23,952	32,404
$16,000 under $18,000	23,570	401,534	21,899	356,004	72,453	71,789	23,455	45,321	19,425	330,973	18,325	298,033	65,503	65,254	19,310	33,723
$18,000 under $20,000	16,718	316,196	14,901	271,647	54,833	52,408	16,658	38,105	14,816	279,259	13,475	247,144	52,386	50,376	14,756	31,513
$20,000 under $25,000	33,075	730,862	31,168	636,887	106,106	103,113	32,894	95,814	31,491	695,122	30,399	624,237	103,449	101,527	31,310	89,701
$25,000 under $30,000	14,696	397,145	13,717	346,925	55,403	54,792	14,696	58,612	13,854	372,614	13,348	336,934	54,116	53,922	13,854	52,938
$30,000 under $50,000	14,782	552,241	12,923	376,425	53,954	52,174	14,718	99,292	13,033	474,232	11,609	321,542	50,222	48,639	12,969	81,438
$50,000 under $100,000	3,858	256,486	2,978	154,915	14,164	13,413	3,798	66,181	3,611	239,607	2,867	149,383	13,603	12,972	3,551	60,602
$100,000 under $200,000	649	85,460	519	40,586	2,549	2,290	648	29,372	544	71,983	449	35,939	2,330	2,140	543	24,610
$200,000 under $500,000	109	29,846	83	9,314	394	331	109	11,958	**100	23,740	74	8,667	350	298	**100	9,383
$500,000 under $1,000,000	7	5,381	4	420	20	15	7	2,360	**	4,793	3	408	18	14	**	2,092
$1,000,000 or more	6	9,966	6	769	17	16	6	5,795	**	9,966	6	769	17	16	**	5,795
All returns, summary:																
Under $5,000	132,303	285,627	118,220	276,592	188,458	171,160	37,081	5,004	19,391	28,481	12,797	47,164	57,145	48,526	**	**
$5,000 under $10,000	107,194	756,600	94,085	630,853	241,361	225,997	97,771	35,523	49,324	364,235	41,455	280,378	161,010	150,237	**40,274	**6,244
$10,000 under $15,000	85,176	1,061,730	76,900	903,614	237,931	227,627	84,224	99,108	52,515	667,667	49,233	595,015	191,651	185,998	51,662	47,993
$15,000 under $20,000	55,869	959,207	51,072	831,299	179,326	173,400	55,565	107,122	47,498	815,737	44,194	720,780	166,725	162,043	47,222	83,767
$20,000 or more	67,182	2,067,388	61,398	1,566,241	232,607	226,144	66,876	369,384	62,633	1,892,057	58,755	1,477,879	224,105	219,528	62,327	326,558
Maryland																
All returns, total	**1,757,431**	**28,697,794**	**1,589,160**	**24,335,217**	**4,188,822**	**3,980,821**	**1,432,316**	**4,252,853**	**846,441**	**20,968,450**	**777,503**	**17,746,130**	**2,933,733**	**2,814,492**	**785,432**	**3,267,683**
Under $2,000	152,709	75,092	132,784	193,972	191,359	176,851	20	309	8,258	—62,351	4,766	40,666	31,631	31,562	18	228
$2,000 under $4,000	163,892	491,361	142,075	409,548	233,351	210,238	45,583	3,443	11,859	35,802	*10,166	*25,930	33,417	27,585	—	—
$4,000 under $6,000	116,977	605,108	103,448	527,183	156,383	140,710	101,209	28,249	*6,235	*32,028	*6,235	*29,897	19,916	19,916	—	—
$6,000 under $8,000	116,224	809,423	103,441	709,305	211,440	187,040	103,844	49,023	25,665	182,461	*19,583	*134,671	88,765	68,702	*13,804	*2,790
$8,000 under $10,000	189,348	1,682,735	170,206	1,422,207	391,925	369,022	171,885	130,759	49,265	431,259	37,758	260,088	176,302	164,851	34,957	11,897
$10,000 under $12,000	89,688	989,892	84,041	897,600	205,560	194,078	88,443	93,474	31,322	346,140	26,078	268,638	118,396	106,914	30,077	17,569
$12,000 under $14,000	116,912	1,514,519	103,083	1,266,007	279,163	254,661	116,912	158,132	59,059	766,926	51,943	621,207	192,915	174,723	59,059	59,499
$14,000 under $16,000	105,596	1,569,962	87,151	1,249,130	267,328	238,018	102,423	169,874	61,368	909,768	54,218	762,156	202,054	182,611	58,195	74,824
$16,000 under $18,000	85,834	1,454,267	74,455	1,229,245	251,402	239,253	85,810	166,897	62,267	1,060,735	56,779	936,974	209,755	201,265	62,243	104,589
$18,000 under $20,000	97,650	1,863,686	93,221	1,676,834	262,851	257,361	96,880	245,373	53,713	1,028,679	53,310	942,796	196,413	192,753	52,943	105,365
$20,000 under $25,000	166,148	3,706,054	156,990	3,321,772	531,858	528,387	165,782	466,804	144,058	3,212,574	139,555	2,949,801	492,701	490,782	143,692	381,143
$25,000 under $30,000	121,048	3,284,014	116,149	2,994,254	386,288	382,885	118,744	463,753	114,705	3,116,555	110,181	2,839,476	378,923	375,886	112,401	430,109
$30,000 under $50,000	188,475	6,979,470	181,028	6,180,942	648,061	637,953	188,113	1,236,942	174,666	6,473,288	167,887	5,766,560	626,963	618,184	174,304	1,119,593
$50,000 under $100,000	40,541	2,596,857	36,137	1,763,597	146,892	140,881	40,297	649,864	38,100	2,445,879	34,284	1,680,965	141,437	135,962	37,856	608,005
$100,000 under $200,000	5,319	697,903	4,200	381,137	20,936	19,832	5,301	228,708	4,921	643,199	4,030	375,905	20,296	19,266	4,903	206,835
$200,000 under $500,000	951	260,477	666	96,028	3,569	3,245	951	106,023	876	238,917	650	95,003	3,425	3,144	876	95,048
$500,000 under $1,000,000	102	65,706	70	12,493	384	342	102	28,500	**104	56,368	66	11,635	354	323	**104	24,092
$1,000,000 or more	17	51,270	15	3,962	72	64	17	26,726	**	50,223	14	3,762	70	63	**	26,096
All returns, summary:																
Under $5,000	362,169	776,318	311,753	765,455	491,490	442,013	84,988	11,045	21,560	—20,015	16,375	71,000	70,588	64,687	18	228
$5,000 under $10,000	376,981	2,887,401	340,201	2,496,761	692,968	641,848	337,553	200,739	79,722	639,213	62,133	420,252	279,443	247,929	48,761	14,687
$10,000 under $15,000	268,899	3,403,463	235,997	2,808,313	656,146	596,868	264,499	341,012	127,556	1,647,307	111,235	1,314,364	440,626	397,123	123,156	116,915
$15,000 under $20,000	226,781	3,988,862	205,954	3,510,504	610,158	586,503	225,969	492,739	140,173	2,464,941	131,093	2,217,407	478,907	461,143	139,361	244,931
$20,000 or more	522,601	17,641,750	495,255	14,754,184	1,738,060	1,713,589	519,307	3,207,319	477,430	16,237,003	456,667	13,723,107	1,664,169	1,643,610	474,136	2,890,921

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Massachusetts																
All returns, total	**2,442,305**	**34,205,814**	**2,204,481**	**29,138,161**	**5,663,399**	**5,355,182**	**1,881,240**	**4,868,331**	**1,086,683**	**23,516,352**	**984,767**	**20,156,720**	**3,975,699**	**3,774,372**	**969,426**	**3,491,697**
Under $2,000	255,791	189,769	210,358	241,400	335,727	313,114	3,374	795	22,107	—42,856	12,021	16,519	69,397	65,940	*12	*285
$2,000 under $4,000	291,581	867,280	271,059	775,279	398,468	381,383	82,224	6,222	16,422	50,284	*14,554	*37,618	60,456	57,312	—	—
$4,000 under $6,000	218,231	1,061,805	195,160	886,583	357,730	325,988	170,994	38,167	43,734	225,607	37,491	184,530	139,166	121,364	*9,966	*677
$6,000 under $8,000	208,264	1,454,569	173,976	1,120,261	389,827	319,679	175,558	83,931	64,860	454,708	48,770	272,190	209,379	160,393	35,514	6,330
$8,000 under $10,000	179,838	1,597,556	158,842	1,375,478	370,517	339,179	170,370	126,841	56,661	520,879	44,647	388,920	219,522	191,544	50,914	17,919
$10,000 under $12,000	169,686	1,892,739	147,733	1,595,069	401,932	372,598	164,169	177,416	73,167	817,731	59,932	636,799	277,859	255,859	67,650	43,912
$12,000 under $14,000	162,163	2,106,621	149,238	1,915,904	337,055	320,955	160,778	247,974	58,836	766,376	51,520	671,414	211,724	198,069	57,451	56,849
$14,000 under $16,000	121,668	1,827,014	111,511	1,607,913	329,677	314,865	121,359	210,085	68,191	1,021,647	63,833	910,007	261,389	250,699	67,882	82,859
$16,000 under $18,000	134,527	2,294,610	126,945	2,032,262	391,404	377,553	134,206	275,178	90,404	1,535,657	84,804	1,363,394	328,834	316,660	90,083	150,123
$18,000 under $20,000	121,313	2,297,693	118,639	2,100,027	351,379	342,678	120,927	294,160	81,825	1,553,543	81,133	1,469,320	297,560	292,518	81,439	169,706
$20,000 under $25,000	244,350	5,451,578	232,924	5,033,702	832,307	819,821	243,302	723,953	203,538	4,562,550	196,761	4,303,688	782,823	775,852	202,490	562,415
$25,000 under $30,000	131,084	3,535,975	119,792	3,058,247	419,705	404,088	130,276	532,147	117,015	3,149,206	110,585	2,852,595	396,309	386,520	116,207	450,390
$30,000 under $50,000	157,848	5,645,224	148,452	4,877,967	575,405	560,947	157,847	980,967	148,124	5,295,556	141,650	4,681,306	556,759	545,504	148,124	902,462
$50,000 under $100,000	37,097	2,495,336	32,311	1,753,766	138,718	131,687	**45,667	637,543	33,636	2,255,809	29,943	1,641,289	132,254	126,476	33,532	570,147
$100,000 under $200,000	7,336	951,056	6,256	564,305	28,022	25,738	**	317,276	6,791	879,600	5,899	534,207	27,011	24,948	6,791	291,871
$200,000 under $500,000	1,339	363,071	1,128	161,541	4,878	4,377	**	139,844	1,219	330,431	1,086	157,342	4,669	4,222	1,218	125,892
$500,000 under $1,000,000	145	97,274	122	26,730	495	414	145	41,601	118	79,740	108	24,571	449	383	118	33,514
$1,000,000 or more	44	76,645	35	11,726	153	118	44	34,231	35	59,884	30	11,011	139	109	35	26,348
All returns, summary:																
Under $5,000	677,342	1,634,332	603,695	1,551,947	931,583	880,303	191,272	25,462	53,217	72,827	36,377	98,340	181,333	167,010	*12	*285
$5,000 under $10,000	476,363	3,536,646	405,700	2,847,055	920,686	799,040	411,248	230,494	150,567	1,135,795	121,106	801,437	516,587	429,543	96,394	24,925
$10,000 under $15,000	396,913	4,946,644	356,162	4,340,529	917,976	860,320	390,006	532,201	167,765	2,102,164	143,785	1,747,807	629,491	584,058	160,858	140,382
$15,000 under $20,000	312,444	5,472,034	297,904	4,910,647	893,471	868,329	311,433	672,613	204,658	3,592,789	197,437	3,303,127	747,875	729,747	203,647	363,067
$20,000 or more	579,243	18,616,158	541,020	15,487,984	1,999,683	1,947,190	577,281	3,407,562	510,476	16,612,776	486,062	14,206,009	1,900,413	1,864,014	508,515	2,963,038
Michigan																
All returns, total	**3,698,083**	**59,980,460**	**3,364,760**	**52,501,387**	**9,168,049**	**8,798,521**	**2,945,035**	**9,187,348**	**1,864,966**	**44,372,879**	**1,695,451**	**39,059,665**	**6,693,697**	**6,439,257**	**1,664,139**	**7,119,299**
Under $2,000	357,172	195,174	317,881	363,259	446,860	431,540	13,789	1,921	28,767	—115,640	11,832	38,320	92,785	81,750	427	861
$2,000 under $4,000	339,762	1,017,151	312,984	885,789	475,922	440,334	96,017	5,236	46,426	146,659	36,772	107,535	138,237	109,813	—	—
$4,000 under $6,000	304,207	1,534,229	240,246	1,178,840	536,669	476,188	226,593	57,412	65,066	343,667	37,695	190,774	238,780	201,648	*14,777	*1,120
$6,000 under $8,000	304,986	2,083,598	249,064	1,598,084	618,827	540,919	242,804	118,853	80,558	541,423	50,358	283,584	284,294	226,892	25,861	3,694
$8,000 under $10,000	201,087	1,795,850	165,249	1,394,153	348,389	314,950	192,124	156,164	45,884	418,534	32,433	248,743	140,820	124,552	41,148	18,512
$10,000 under $12,000	246,578	2,724,957	230,098	2,398,702	611,298	587,843	239,276	248,048	113,532	1,262,535	103,203	1,125,471	419,759	406,382	106,230	70,913
$12,000 under $14,000	175,277	2,283,584	165,088	1,958,650	402,272	387,161	174,925	251,481	78,130	1,010,279	73,865	809,230	265,727	260,911	77,778	76,749
$14,000 under $16,000	201,190	3,027,017	187,738	2,724,787	531,385	510,032	200,144	343,163	119,724	1,803,546	109,984	1,592,147	415,855	396,910	118,999	163,343
$16,000 under $18,000	183,828	3,111,449	174,543	2,808,414	550,422	537,097	177,886	357,948	119,551	2,019,992	116,537	1,856,314	425,657	417,268	113,940	195,863
$18,000 under $20,000	215,696	4,085,816	194,954	3,637,036	594,454	568,647	215,525	527,711	137,590	2,611,206	126,121	2,376,037	465,217	446,149	137,419	296,688
$20,000 under $25,000	450,754	10,177,987	439,736	9,632,713	1,532,046	1,516,536	450,377	1,405,109	358,206	8,108,358	351,327	7,757,348	1,368,530	1,356,818	357,829	1,023,487
$25,000 under $30,000	247,764	6,822,706	243,315	6,391,982	823,998	814,340	246,794	1,046,351	224,822	6,201,160	220,713	5,821,577	785,405	777,486	223,852	917,150
$30,000 under $50,000	390,829	14,404,778	373,176	12,878,398	1,398,583	1,385,356	390,230	2,605,301	371,343	13,704,601	356,556	12,357,044	1,362,904	1,351,277	370,914	2,445,584
$50,000 under $100,000	64,231	4,112,819	57,920	3,070,599	240,739	234,504	63,887	1,046,218	61,745	3,954,302	55,811	2,974,468	235,680	229,964	61,401	996,441
$100,000 under $200,000	11,839	1,563,765	10,320	1,069,676	45,843	43,649	**14,355	550,904	11,009	1,450,704	9,925	1,039,247	44,248	42,410	10,953	503,181
$200,000 under $500,000	2,574	713,086	2,186	423,494	9,301	8,516	**	300,317	2,347	649,047	2,085	403,847	8,851	8,195	2,345	274,605
$500,000 under $1,000,000	237	159,523	202	65,593	802	705	237	75,872	206	137,918	181	58,338	737	650	206	65,775
$1,000,000 or more	72	166,972	60	21,220	239	204	72	89,339	60	124,588	53	19,641	211	182	60	65,333
All returns, summary:																
Under $5,000	849,449	1,897,345	753,837	1,793,435	1,195,664	1,123,431	214,187	27,238	100,978	151,476	66,835	225,356	348,153	297,377	427	861
$5,000 under $10,000	657,765	4,728,657	531,587	3,626,689	1,231,003	1,080,500	557,140	312,349	165,723	1,183,167	102,255	643,600	546,763	447,278	81,786	23,327
$10,000 under $15,000	519,663	6,429,752	482,826	5,584,017	1,262,842	1,208,044	511,605	658,835	245,300	3,052,672	223,598	2,590,418	878,548	846,531	237,242	214,614
$15,000 under $20,000	502,906	8,803,072	469,595	7,943,571	1,426,989	1,382,736	496,151	1,069,515	323,227	5,654,885	306,112	5,168,781	1,113,667	1,081,089	317,124	588,941
$20,000 or more	1,168,300	38,121,634	1,126,915	33,553,674	4,051,551	4,003,810	1,165,952	7,119,411	1,029,738	34,330,678	996,651	30,431,510	3,806,566	3,766,982	1,027,560	6,291,556

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Minnesota																
All returns, total	**1,690,622**	**24,127,051**	**1,498,479**	**20,093,553**	**4,068,826**	**3,854,672**	**1,210,952**	**3,208,496**	**811,693**	**17,723,456**	**716,444**	**14,626,450**	**2,964,049**	**2,816,851**	**678,993**	**2,466,925**
Under $2,000	200,887	159,709	170,415	258,372	282,382	264,940	*6,595	*349	28,405	—52,788	14,496	60,008	101,606	87,450	*23	*207
$2,000 under $4,000	211,484	629,335	173,661	486,522	284,655	248,898	48,090	2,863	20,360	67,334	9,239	24,364	69,766	51,958	*34	*455
$4,000 under $6,000	137,511	693,166	98,100	460,749	242,240	205,631	85,620	22,246	19,338	98,486	*6,816	*27,656	78,923	62,537	*506	*9
$6,000 under $8,000	136,887	962,886	122,809	754,744	271,930	238,816	114,482	55,416	38,146	266,278	33,597	155,148	136,297	116,327	17,686	1,086
$8,000 under $10,000	117,951	1,033,838	106,681	889,913	228,318	206,728	108,048	77,030	42,261	374,562	32,841	259,831	128,614	107,530	33,196	10,985
$10,000 under $12,000	82,404	913,130	70,548	750,742	199,859	187,386	66,165	71,214	42,914	478,810	33,219	334,314	155,035	142,562	28,808	19,918
$12,000 under $14,000	102,919	1,326,101	95,527	1,099,814	242,780	233,443	96,384	133,820	51,990	667,109	48,160	504,999	169,168	163,385	45,463	43,232
$14,000 under $16,000	94,398	1,411,578	84,792	1,265,358	224,712	214,917	93,336	165,058	48,722	736,980	44,449	658,746	165,648	161,639	47,660	63,765
$16,000 under $18,000	94,872	1,608,631	87,736	1,335,093	293,155	284,743	88,106	173,902	67,828	1,152,513	60,692	896,179	253,010	244,598	61,062	102,358
$18,000 under $20,000	71,902	1,372,903	70,674	1,266,292	214,687	213,553	71,546	166,576	52,217	997,647	51,156	923,853	190,026	189,059	51,861	104,804
$20,000 under $25,000	179,983	3,979,602	175,484	3,566,250	650,503	640,587	176,204	467,798	152,766	3,398,984	148,276	3,075,201	607,420	597,504	148,996	367,323
$25,000 under $30,000	108,546	2,963,174	101,394	2,560,494	359,620	352,765	107,786	421,914	101,507	2,770,677	96,694	2,471,341	344,810	339,938	100,747	383,340
$30,000 under $50,000	118,904	4,374,619	112,629	3,693,708	448,940	441,344	116,974	717,337	114,973	4,238,957	109,931	3,600,324	441,475	433,879	113,043	691,917
$50,000 under $100,000	26,199	1,718,539	23,045	1,200,388	102,492	99,596	**31,495	395,456	24,991	1,640,014	22,208	1,152,447	100,783	98,046	24,634	375,223
$100,000 under $200,000	4,721	615,986	4,080	360,433	18,593	17,637	**	192,715	4,342	569,084	3,821	346,418	17,789	17,005	4,342	175,385
$200,000 under $500,000	933	258,640	799	118,490	3,534	3,315	**	100,437	830	229,047	756	111,190	3,293	3,094	829	89,209
$500,000 under $1,000,000	91	60,571	82	17,582	332	295	91	25,384	79	52,423	74	16,860	307	275	79	21,983
$1,000,000 or more	30	44,644	23	8,611	94	78	30	18,981	24	37,338	19	7,571	79	65	24	15,725
All returns, summary:																
Under $5,000	470,167	1,045,770	382,731	895,234	671,476	603,914	87,785	8,834	55,266	43,594	24,746	85,913	200,765	168,089	*57	*663
$5,000 under $10,000	334,553	2,433,164	288,935	1,955,065	638,049	561,099	275,050	149,070	93,244	710,277	72,243	441,094	314,441	257,713	51,388	12,081
$10,000 under $15,000	238,912	3,016,606	210,839	2,499,351	558,498	526,893	215,243	297,710	114,951	1,437,171	97,934	1,074,676	397,178	374,913	93,423	84,800
$15,000 under $20,000	207,583	3,615,737	198,438	3,217,947	616,695	607,149	200,294	412,860	148,720	2,595,888	139,742	2,243,414	535,709	526,330	141,431	249,275
$20,000 or more	439,407	14,015,774	417,536	11,525,955	1,584,108	1,555,617	432,580	2,340,022	399,512	12,936,525	381,779	10,781,353	1,515,956	1,489,806	392,694	2,120,106
Mississippi																
All returns, total	**830,062**	**9,812,497**	**761,507**	**8,509,731**	**2,294,798**	**2,217,812**	**556,243**	**1,193,278**	**419,658**	**7,254,057**	**377,785**	**6,220,980**	**1,554,322**	**1,498,771**	**331,801**	**954,520**
Under $2,000	105,249	2,356	91,307	109,937	156,002	142,301	2,997	562	11,238	—81,184	2,652	10,705	36,082	28,697	225	360
$2,000 under $4,000	83,820	251,262	79,075	236,827	154,908	146,090	*14,411	*1,305	13,028	41,534	10,351	36,593	43,525	34,892	—	—
$4,000 under $6,000	84,523	420,362	72,818	353,596	234,324	218,050	35,814	9,758	25,335	125,748	21,308	101,349	97,790	87,722	*2,959	*173
$6,000 under $8,000	100,542	693,616	92,839	640,983	291,687	279,739	61,974	29,106	40,021	275,945	35,754	246,934	167,088	156,526	12,599	2,453
$8,000 under $10,000	83,633	747,821	78,599	697,175	229,189	229,004	74,660	50,820	24,838	225,524	19,975	182,429	97,869	97,684	16,206	7,224
$10,000 under $12,000	54,325	596,797	45,921	478,333	155,253	145,484	51,126	54,250	32,422	359,886	27,497	281,239	117,688	111,604	29,417	27,944
$12,000 under $14,000	59,476	771,747	56,954	731,471	172,438	169,499	59,040	71,143	40,567	524,472	39,360	514,035	148,480	147,200	40,301	39,251
$14,000 under $16,000	43,188	644,395	41,732	603,269	150,795	148,021	42,126	59,271	35,108	524,781	34,359	497,664	129,813	127,594	34,046	45,479
$16,000 under $18,000	41,010	697,989	39,566	659,688	144,527	140,888	40,840	71,637	36,410	621,104	34,966	582,129	136,036	132,397	36,240	60,210
$18,000 under $20,000	39,357	752,442	37,175	688,080	126,453	125,341	39,031	88,481	35,420	677,269	33,796	629,139	121,957	120,845	35,097	74,985
$20,000 under $25,000	63,586	1,413,778	60,654	1,311,158	227,733	225,903	63,345	177,058	56,934	1,265,231	54,797	1,189,908	211,383	210,124	56,846	151,600
$25,000 under $30,000	29,322	794,202	27,556	703,744	101,890	100,749	29,070	116,012	28,178	763,162	26,985	687,967	100,175	99,605	27,928	108,801
$30,000 under $50,000	31,725	1,145,290	29,407	896,419	109,428	108,352	31,539	201,295	30,479	1,102,804	28,446	875,166	107,658	106,683	30,293	191,226
$50,000 under $100,000	8,114	538,622	6,189	261,184	31,643	30,190	8,101	135,248	7,615	506,027	5,922	255,671	30,566	29,284	7,602	125,922
$100,000 under $200,000	1,861	242,967	1,423	103,620	7,332	7,105	1,838	84,713	1,755	229,112	1,338	96,914	7,057	6,851	1,732	79,379
$200,000 under $500,000	315	86,221	280	32,190	1,145	1,056	315	35,713	295	81,076	268	31,147	1,105	1,024	295	33,259
$500,000 under $1,000,000	13	8,467	9	1,974	45	35	13	4,258	**15	**11,564	**11	**1,990	45	35	**15	**6,253
$1,000,000 or more	3	4,164	3	83	6	5	3	2,648	**	**	**	**	5	4	**	**
All returns, summary:																
Under $5,000	227,817	425,640	204,486	491,634	445,433	410,965	26,419	3,361	36,824	17,624	23,462	93,123	144,311	119,610	228	366
$5,000 under $10,000	229,950	1,689,777	210,152	1,546,884	620,677	604,219	163,437	88,190	77,636	569,943	66,578	484,887	298,043	285,911	31,761	9,844
$10,000 under $15,000	139,501	1,741,825	128,238	1,564,397	415,397	401,582	134,975	159,555	93,539	1,183,504	87,070	1,079,195	336,933	328,462	89,377	93,772
$15,000 under $20,000	97,855	1,721,544	93,110	1,596,443	334,069	327,651	97,188	185,226	86,388	1,524,008	82,908	1,425,012	317,041	311,178	85,724	154,097
$20,000 or more	134,939	4,233,711	125,521	3,310,373	479,222	473,395	134,224	756,945	125,271	3,958,978	117,767	3,138,763	457,994	453,610	124,711	696,441

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Missouri																
All returns, total	**1,926,784**	**27,088,438**	**1,672,109**	**22,218,588**	**4,780,061**	**4,513,160**	**1,466,424**	**3,905,711**	**954,603**	**19,699,628**	**830,748**	**16,230,794**	**3,333,669**	**3,179,675**	**820,978**	**2,994,964**
Under $2,000	205,392	113,201	166,007	233,431	304,325	290,347	8,984	1,779	30,559	−73,415	15,735	49,147	107,400	100,796	*1,609	*735
$2,000 under $4,000	195,162	576,352	163,080	461,040	302,244	269,921	40,218	3,092	27,189	83,419	18,529	54,222	77,342	67,701	*11	*12
$4,000 under $6,000	170,331	872,355	146,683	755,918	344,649	307,182	121,968	29,621	33,453	166,957	24,410	119,059	112,584	96,712	*1,124	*52
$6,000 under $8,000	213,513	1,460,137	174,116	1,178,888	413,457	382,406	180,452	84,315	45,212	306,832	30,488	212,305	133,707	121,522	22,958	3,819
$8,000 under $10,000	123,733	1,111,885	106,063	884,409	307,386	276,462	116,710	78,147	39,116	359,101	33,291	251,553	156,585	137,284	32,093	10,911
$10,000 under $12,000	120,380	1,315,170	93,964	947,001	281,123	253,393	116,417	113,487	56,574	619,183	43,690	445,931	186,810	173,900	55,081	35,554
$12,000 under $14,000	134,667	1,748,952	118,180	1,454,975	341,703	321,938	128,497	169,983	82,780	1,071,137	69,943	836,097	268,754	251,459	76,610	78,052
$14,000 under $16,000	111,378	1,682,465	102,278	1,505,070	354,283	337,269	110,041	174,372	85,297	1,290,876	78,164	1,155,116	321,436	306,389	83,960	114,198
$16,000 under $18,000	106,755	1,820,660	98,456	1,614,370	294,346	286,163	105,805	230,062	72,905	1,244,517	67,210	1,088,229	255,120	248,904	72,114	130,355
$18,000 under $20,000	87,680	1,661,257	83,774	1,472,566	269,777	261,910	83,949	200,667	67,504	1,275,771	63,598	1,154,487	234,635	228,735	65,740	146,274
$20,000 under $25,000	175,638	3,897,940	163,191	3,438,989	594,162	578,139	174,441	512,830	154,702	3,444,793	144,161	3,056,727	549,445	535,006	153,505	434,539
$25,000 under $30,000	122,282	3,343,182	113,828	2,938,680	416,151	410,757	120,198	513,932	109,989	3,012,388	105,024	2,712,315	391,886	389,660	107,905	433,753
$30,000 under $50,000	127,352	4,566,414	115,853	3,808,248	436,943	426,692	126,342	825,386	120,302	4,307,599	111,796	3,672,596	425,150	416,185	119,366	769,252
$50,000 under $100,000	25,923	1,703,001	21,434	999,031	95,243	88,773	25,804	457,671	23,020	1,513,242	19,757	919,558	89,638	84,373	22,901	394,227
$100,000 under $200,000	5,349	710,177	4,205	368,102	19,880	17,977	5,349	260,591	4,914	650,810	4,043	355,412	19,128	17,485	4,914	235,282
$200,000 under $500,000	1,092	308,411	867	125,761	3,863	3,388	1,092	135,882	956	270,009	792	117,504	3,577	3,158	956	117,779
$500,000 under $1,000,000	119	77,101	99	21,876	398	342	119	39,628	103	67,229	92	20,567	367	321	103	34,739
$1,000,000 or more	38	119,778	31	10,235	128	101	38	74,267	28	89,179	25	9,969	105	85	28	55,432
All returns, summary:																
Under $5,000	478,703	1,049,439	400,676	1,011,293	754,340	693,816	103,373	15,883	75,504	89,205	46,887	154,715	245,647	222,028	*1,620	*747
$5,000 under $10,000	429,428	3,084,492	355,273	2,502,392	917,721	832,502	364,959	181,071	100,025	753,689	75,566	531,571	341,971	301,987	56,175	14,782
$10,000 under $15,000	301,598	3,743,994	256,762	3,020,208	761,302	707,256	291,149	356,273	171,940	2,165,491	144,286	1,707,083	579,209	542,453	163,961	154,001
$15,000 under $20,000	259,262	4,484,511	239,890	3,973,773	779,930	753,417	253,560	532,297	193,120	3,335,993	178,319	2,972,777	687,546	666,934	189,544	350,431
$20,000 or more	457,793	14,726,003	419,508	11,710,922	1,566,768	1,526,169	453,383	2,820,186	414,014	13,355,250	385,690	10,864,648	1,479,296	1,446,273	409,678	2,475,004
Montana																
All returns, total	**323,479**	**4,053,179**	**269,969**	**3,017,704**	**784,686**	**745,351**	**202,496**	**517,458**	**161,616**	**3,009,028**	**134,148**	**2,275,824**	**575,237**	**552,111**	**123,867**	**401,756**
Under $2,000	49,569	−26,391	44,906	63,400	76,751	76,244	187	769	7,835	−58,614	4,856	29,176	27,104	26,897	143	758
$2,000 under $4,000	42,029	118,385	32,438	84,378	53,984	49,856	3,395	138	3,661	11,664	2,152	5,120	10,943	9,318	—	—
$4,000 under $6,000	29,174	144,543	23,540	119,678	51,773	48,476	16,585	4,112	11,759	59,122	9,243	45,713	31,535	29,764	*134	*9
$6,000 under $8,000	16,110	113,900	10,921	65,325	46,502	38,684	8,161	3,063	6,403	45,249	3,661	23,744	26,874	24,020	652	115
$8,000 under $10,000	26,828	243,302	19,457	157,317	51,709	44,179	21,479	18,518	8,314	76,719	4,958	34,380	29,939	24,663	4,389	1,920
$10,000 under $12,000	22,699	246,346	20,219	202,728	45,607	44,321	21,501	22,297	9,202	99,824	8,648	80,575	30,248	30,094	8,659	5,067
$12,000 under $14,000	16,369	211,045	12,748	142,605	46,282	43,205	14,121	16,717	11,483	147,756	8,508	98,683	40,501	38,032	9,801	8,998
$14,000 under $16,000	18,578	277,553	16,963	243,316	63,235	61,557	17,845	25,297	12,579	187,612	11,447	166,568	49,822	48,883	12,249	13,938
$16,000 under $18,000	17,078	291,204	15,822	247,634	53,762	52,101	16,826	31,259	14,451	247,238	13,565	208,628	50,697	49,406	14,199	24,517
$18,000 under $20,000	16,358	313,053	15,440	256,361	55,530	54,756	15,874	34,033	14,341	274,161	13,423	229,326	51,057	50,283	13,857	27,632
$20,000 under $25,000	30,585	685,091	26,593	563,558	101,470	98,406	29,968	92,509	26,301	591,754	23,734	507,247	94,557	92,235	26,024	75,745
$25,000 under $30,000	16,014	433,666	13,522	319,058	56,931	56,035	15,182	58,785	14,685	396,981	13,290	312,991	54,117	53,903	13,853	51,934
$30,000 under $50,000	17,298	628,486	14,128	407,665	63,515	60,813	16,634	105,871	16,206	586,073	13,525	395,363	60,912	58,401	15,563	97,557
$50,000 under $100,000	4,078	263,092	2,742	108,190	15,125	14,371	4,029	64,394	3,732	241,898	2,627	103,001	14,523	13,945	3,683	57,567
$100,000 under $200,000	605	78,521	454	28,193	2,129	2,003	**704	25,988	567	73,442	439	27,643	2,046	1,940	565	23,730
$200,000 under $500,000	102	27,118	**76	**8,298	366	333	**	11,524	93	24,514	**72	**7,667	348	317	92	10,417
$500,000 under $1,000,000	**5	**4,264	**	**	11	9	**5	**2,184	**4	**3,634	**	**	10	8	**4	**1,852
$1,000,000 or more	**	**	—	—	4	2	**	**	**	**	—	—	4	2	**	**
All returns, summary:																
Under $5,000	101,867	137,332	83,841	179,264	147,477	141,169	11,646	2,144	12,866	−41,049	7,620	37,032	43,540	41,511	144	762
$5,000 under $10,000	61,843	456,407	47,421	310,833	133,242	116,270	38,161	24,456	25,106	175,188	17,250	101,100	82,855	73,151	5,174	2,040
$10,000 under $15,000	47,927	584,989	41,260	466,425	123,002	118,508	44,210	50,238	27,080	339,958	23,086	266,390	94,704	91,950	24,617	20,945
$15,000 under $20,000	43,155	754,211	39,932	626,220	141,414	137,432	41,957	79,365	34,976	616,635	32,505	517,390	127,621	124,748	34,148	59,206
$20,000 or more	68,687	2,120,239	57,515	1,434,962	239,551	231,972	66,522	361,255	61,588	1,918,297	53,687	1,353,911	226,517	220,751	59,784	318,803

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Nebraska																
All returns, total	**637,080**	**8,753,209**	**535,372**	**6,539,918**	**1,574,740**	**1,481,315**	**473,458**	**1,184,785**	**339,387**	**6,631,219**	**270,983**	**4,845,882**	**1,217,955**	**1,152,703**	**269,353**	**933,842**
Under $2,000	68,825	−57,398	58,164	79,815	90,556	88,227	83	430	7,102	−114,343	2,115	12,206	27,044	26,423	83	430
$2,000 under $4,000	63,662	195,402	48,316	148,247	132,189	115,114	*16,157	*876	22,260	61,994	12,389	45,155	83,616	73,712	—	—
$4,000 under $6,000	54,582	270,184	45,437	222,704	89,681	82,303	40,328	10,302	10,373	53,865	*4,498	*26,872	39,248	33,790	*556	*19
$6,000 under $8,000	61,322	427,452	47,986	282,595	121,723	107,847	45,712	25,183	21,154	146,934	14,443	68,819	72,951	64,876	7,131	751
$8,000 under $10,000	55,204	500,441	48,504	423,283	94,504	90,412	51,476	44,448	11,655	107,593	8,371	67,317	43,446	42,082	7,927	2,320
$10,000 under $12,000	50,308	548,148	43,367	440,055	128,418	118,682	47,581	48,020	24,057	259,808	19,879	190,215	97,405	90,051	21,493	11,795
$12,000 under $14,000	38,759	503,676	35,956	404,354	109,235	100,662	37,346	48,010	24,690	323,580	22,829	258,940	87,227	81,829	23,277	23,266
$14,000 under $16,000	30,750	462,215	21,768	298,477	86,843	78,193	28,815	45,020	22,376	336,873	15,609	208,166	74,887	68,028	20,441	26,895
$16,000 under $18,000	32,752	560,684	30,799	482,215	111,531	107,504	31,556	56,505	28,958	495,447	27,007	427,085	104,902	100,875	27,762	46,278
$18,000 under $20,000	33,687	637,821	30,633	538,822	106,584	103,636	32,939	76,304	28,911	548,137	25,857	457,730	97,629	94,681	28,163	60,280
$20,000 under $25,000	57,461	1,272,282	52,593	1,067,097	191,859	188,388	54,249	154,277	53,300	1,181,909	49,022	994,237	186,490	183,638	50,088	136,915
$25,000 under $30,000	40,075	1,086,693	32,613	818,221	139,753	133,532	39,932	159,144	37,469	1,017,321	31,434	800,397	136,498	130,866	37,382	146,005
$30,000 under $50,000	38,751	1,418,430	31,339	949,441	132,926	130,218	36,597	237,485	36,777	1,342,314	30,027	912,448	128,737	126,029	35,000	222,548
$50,000 under $100,000	8,804	568,582	6,178	236,099	31,126	29,328	8,552	144,246	8,316	533,722	5,889	232,324	30,294	28,721	8,064	131,896
$100,000 under $200,000	1,819	237,192	1,451	107,975	6,699	6,243	1,816	82,040	1,688	222,011	1,356	104,096	6,495	6,095	1,685	76,075
$200,000 under $500,000	286	80,521	239	36,329	1,011	940	286	32,208	275	77,935	234	36,103	995	929	275	30,995
$500,000 under $1,000,000	26	16,373	23	3,553	81	70	26	8,610	19	11,610	18	3,137	70	62	19	5,696
$1,000,000 or more	7	24,510	6	635	21	16	7	11,677	7	24,510	6	635	21	16	7	11,677
All returns, summary:																
Under $5,000	160,852	264,229	130,963	332,410	262,298	241,530	37,404	5,276	32,126	−39,455	15,094	57,371	119,156	108,631	83	430
$5,000 under $10,000	142,743	1,071,852	117,444	824,233	266,355	242,373	116,352	75,962	40,418	295,498	26,722	162,998	147,149	132,252	15,614	3,090
$10,000 under $15,000	102,851	1,251,385	88,756	975,413	273,758	253,067	98,037	115,454	58,337	722,583	48,371	527,130	215,946	200,812	53,686	45,902
$15,000 under $20,000	83,405	1,461,159	73,767	1,188,511	268,853	255,610	80,200	158,405	70,655	1,241,262	62,810	1,015,005	246,104	234,652	67,450	122,612
$20,000 or more	147,229	4,704,584	124,442	3,219,351	503,476	488,735	141,465	829,688	137,851	4,411,332	117,986	3,083,378	489,600	476,356	132,520	761,808
Nevada																
All returns, total	**341,457**	**5,048,982**	**315,109**	**4,204,611**	**778,074**	**742,841**	**263,478**	**799,128**	**159,283**	**3,546,738**	**144,035**	**2,941,280**	**529,762**	**506,710**	**148,106**	**579,265**
Under $2,000	37,480	−6,194	35,256	40,959	41,532	41,394	42	384	2,470	−25,732	1,887	6,964	6,084	5,963	15	196
$2,000 under $4,000	35,541	100,601	33,411	90,929	42,961	41,341	12,522	851	2,329	6,428	*906	*3,881	6,560	5,704	*12	*1
$4,000 under $6,000	30,666	158,590	27,353	141,652	48,668	44,870	19,381	5,482	2,573	14,183	1,108	5,354	8,497	6,228	*675	*13
$6,000 under $8,000	25,726	185,533	23,211	176,879	57,292	48,988	23,051	9,002	9,364	70,813	7,743	66,635	28,131	25,555	8,127	1,872
$8,000 under $10,000	32,158	281,181	30,261	264,942	64,398	62,026	30,583	19,913	12,423	108,304	10,937	94,720	32,573	30,201	10,992	4,490
$10,000 under $12,000	26,237	285,957	24,040	255,565	60,055	58,093	25,487	25,229	11,635	127,373	10,886	113,000	38,542	37,982	10,885	7,038
$12,000 under $14,000	21,929	288,678	20,044	261,754	59,182	55,897	21,766	28,519	12,739	167,053	11,348	148,322	44,636	42,314	12,576	12,886
$14,000 under $16,000	15,240	229,919	14,017	211,732	44,912	43,687	15,213	23,066	10,557	158,951	9,873	150,846	37,690	36,538	10,530	12,697
$16,000 under $18,000	17,907	305,533	17,167	273,199	48,660	47,086	17,735	35,695	11,921	203,337	11,671	178,723	39,019	37,445	11,749	19,921
$18,000 under $20,000	12,177	232,009	11,079	196,404	36,362	34,843	12,075	28,745	9,304	177,596	8,717	155,847	32,121	31,014	9,202	19,647
$20,000 under $25,000	32,523	723,019	30,035	631,251	100,976	95,738	32,126	96,318	26,175	584,146	24,034	513,878	91,443	86,575	25,798	70,381
$25,000 under $30,000	20,387	557,227	19,578	510,265	65,101	64,251	20,268	84,612	18,969	519,091	18,597	484,338	63,542	62,771	18,891	77,452
$30,000 under $50,000	26,012	949,005	24,434	818,622	82,890	81,479	25,887	179,918	22,475	812,050	21,571	717,082	77,645	76,665	22,389	147,733
$50,000 under $100,000	5,637	358,543	3,875	185,845	18,639	17,232	5,514	90,817	4,741	303,819	3,530	171,172	17,242	16,177	4,665	75,325
$100,000 under $200,000	1,347	176,476	978	87,274	4,848	4,481	**1,740	62,497	1,227	161,104	931	83,000	4,653	4,329	1,220	56,585
$200,000 under $500,000	402	113,746	303	46,413	1,314	1,188	**	51,092	314	88,199	244	38,086	1,137	1,031	313	39,002
$500,000 under $1,000,000	62	42,896	45	8,001	212	182	62	19,589	50	34,815	39	7,409	189	165	50	16,046
$1,000,000 or more	26	66,261	22	2,925	72	65	26	37,400	17	35,206	13	2,022	58	53	17	17,980
All returns, summary:																
Under $5,000	87,087	159,022	80,815	187,411	104,138	100,735	23,367	3,503	5,097	−17,988	2,883	11,272	13,582	12,443	27	197
$5,000 under $10,000	74,484	560,690	68,677	527,950	150,713	137,884	62,212	32,128	24,062	191,985	19,698	166,282	68,263	61,208	19,794	6,375
$10,000 under $15,000	55,359	679,912	50,987	618,799	144,322	138,983	54,419	63,285	30,387	382,685	28,030	346,814	105,115	102,187	29,447	27,233
$15,000 under $20,000	38,131	662,183	35,360	579,855	104,849	100,623	37,857	77,969	25,769	451,625	24,465	399,924	86,893	83,106	25,495	44,956
$20,000 or more	86,396	2,987,174	79,270	2,290,596	274,052	264,616	85,623	622,243	73,968	2,538,431	68,959	2,016,988	255,909	247,766	73,343	500,504

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
New Hampshire																
All returns, total	**398,810**	**5,500,822**	**354,885**	**4,564,437**	**950,554**	**891,600**	**320,134**	**776,153**	**195,716**	**3,984,747**	**174,482**	**3,327,918**	**683,842**	**643,850**	**179,936**	**590,388**
Under $2,000	32,088	16,564	28,470	33,389	38,708	36,548	*21	*95	2,775	—10,664	1,567	7,634	8,029	6,654	*19	*78
$2,000 under $4,000	43,116	128,527	37,865	102,958	52,214	46,692	14,975	1,379	1,916	6,003	1,159	1,502	7,348	4,617	*100	*7
$4,000 under $6,000	26,714	134,121	19,874	97,716	66,706	55,416	13,759	3,109	6,448	32,001	2,566	9,681	22,438	14,794	*256	*22
$6,000 under $8,000	42,970	291,052	38,013	237,015	55,264	49,792	40,457	21,955	4,001	28,089	2,397	8,103	14,139	10,491	1,835	361
$8,000 under $10,000	47,154	419,040	37,871	317,362	93,087	79,997	45,462	31,041	18,387	165,760	13,738	118,255	54,743	46,043	16,761	6,694
$10,000 under $12,000	26,139	289,426	23,235	231,722	67,617	61,597	25,468	24,848	13,611	151,492	12,113	109,765	48,522	44,076	12,979	8,574
$12,000 under $14,000	27,170	352,486	24,992	306,991	71,039	67,327	27,033	35,231	15,194	196,967	14,261	176,210	53,781	52,167	15,057	14,155
$14,000 under $16,000	24,865	369,416	23,655	334,586	69,270	67,991	24,696	38,873	19,354	288,149	18,176	257,836	61,640	60,361	19,185	26,974
$16,000 under $18,000	18,423	317,118	17,481	286,247	63,244	61,827	18,360	34,755	15,805	272,375	14,895	241,709	59,202	57,785	15,774	27,155
$18,000 under $20,000	21,856	415,009	20,879	382,635	70,194	68,740	21,803	52,124	18,121	344,375	17,171	321,098	65,312	63,858	18,068	39,240
$20,000 under $25,000	39,668	891,893	37,701	799,486	130,769	128,306	39,613	125,042	34,918	787,360	34,358	732,843	122,512	121,674	34,863	106,202
$25,000 under $30,000	19,520	530,008	19,000	486,788	65,105	64,674	19,458	83,547	18,434	501,778	17,971	461,239	62,977	62,546	18,385	78,011
$30,000 under $50,000	22,692	824,043	20,612	635,339	83,498	80,691	22,624	155,048	21,088	766,245	19,320	598,955	80,762	77,976	21,020	139,022
$50,000 under $100,000	5,443	351,618	4,509	235,205	20,307	18,757	5,417	97,517	4,817	311,757	4,153	217,327	19,165	17,787	4,791	84,017
$100,000 under $200,000	799	104,101	565	52,159	2,862	2,636	795	39,895	685	88,635	498	44,112	2,658	2,465	681	33,508
$200,000 under $500,000	170	46,639	149	21,753	608	555	170	21,300	145	39,841	127	19,066	563	513	145	18,097
$500,000 under $1,000,000	20	14,293	**14	**3,086	57	50	20	6,797	**17	**14,586	**12	**2,582	48	41	**17	**8,270
$1,000,000 or more	3	5,467	**	**	5	4	3	3,597	**	**	**	**	3	2	**	**
All returns, summary:																
Under $5,000	89,944	213,328	78,001	189,423	115,327	102,074	27,107	4,209	7,170	5,900	4,254	13,671	23,391	16,769	*208	*95
$5,000 under $10,000	102,098	775,975	84,092	599,017	190,652	166,371	87,567	53,370	26,357	215,288	17,173	131,504	83,306	65,830	18,763	7,067
$10,000 under $15,000	68,304	858,154	62,975	745,658	180,122	170,273	67,353	82,228	40,195	512,894	37,517	444,718	138,077	131,900	39,283	37,813
$15,000 under $20,000	50,149	885,302	47,267	796,523	161,242	157,209	50,007	103,602	41,890	740,464	39,099	661,900	150,380	146,347	41,780	78,286
$20,000 or more	88,315	2,768,063	82,550	2,233,816	303,211	295,673	88,100	532,743	80,104	2,510,201	76,439	2,076,124	288,688	283,004	79,902	467,128
New Jersey																
All returns, total	**3,045,723**	**48,595,651**	**2,711,033**	**41,558,578**	**7,447,477**	**7,009,872**	**2,368,608**	**7,659,536**	**1,492,097**	**35,704,465**	**1,344,378**	**30,729,318**	**5,344,197**	**5,072,861**	**1,349,407**	**5,903,443**
Under $2,000	344,382	272,269	306,652	399,347	519,621	489,606	7,039	3,148	32,348	—62,292	21,409	61,940	121,358	103,120	227	2,316
$2,000 under $4,000	276,916	817,973	217,424	599,282	412,051	357,683	45,607	5,270	27,935	86,642	*17,402	*35,120	85,298	66,277	—	—
$4,000 under $6,000	209,456	1,064,219	164,324	791,325	348,969	304,495	160,932	45,588	39,815	212,551	26,689	138,319	138,611	118,950	*471	*25
$6,000 under $8,000	264,413	1,828,240	213,942	1,375,839	522,334	438,379	223,858	104,570	69,337	481,155	45,999	231,483	232,331	180,037	41,308	5,246
$8,000 under $10,000	201,045	1,849,451	179,794	1,607,746	412,955	367,506	192,711	153,816	68,565	638,171	54,520	488,169	244,202	212,222	60,231	27,327
$10,000 under $12,000	182,086	2,003,517	154,305	1,535,419	399,033	362,035	180,612	195,107	73,844	814,506	54,926	557,603	249,834	227,533	72,370	50,323
$12,000 under $14,000	207,531	2,685,581	182,832	2,314,744	432,458	400,676	204,886	302,773	79,053	1,028,073	70,378	854,639	262,653	247,581	78,795	82,543
$14,000 under $16,000	170,669	2,578,633	156,427	2,244,956	448,190	429,833	170,207	297,454	104,878	1,585,733	99,777	1,418,412	346,471	334,867	104,416	147,849
$16,000 under $18,000	140,540	2,371,196	134,211	2,204,815	411,552	404,874	138,517	283,102	91,076	1,537,567	85,343	1,389,746	334,614	327,936	89,053	147,604
$18,000 under $20,000	152,613	2,897,820	148,503	2,647,969	483,689	476,359	150,585	365,034	113,657	2,157,545	109,547	1,983,695	430,538	425,236	111,629	230,672
$20,000 under $25,000	326,367	7,278,645	313,620	6,653,842	1,037,957	1,015,320	324,443	1,003,636	263,104	5,890,485	254,521	5,461,893	945,365	926,025	262,915	747,398
$25,000 under $30,000	198,634	5,433,640	190,980	4,968,457	702,233	681,917	198,499	833,859	180,295	4,942,717	173,498	4,515,027	674,336	654,305	180,160	727,604
$30,000 under $50,000	288,045	10,605,872	274,478	9,376,039	1,002,100	981,500	287,709	1,961,465	270,671	9,990,188	260,500	8,959,251	974,797	957,963	270,335	1,811,522
$50,000 under $100,000	68,747	4,498,556	61,349	3,418,236	259,405	248,384	68,747	1,179,480	64,118	4,193,376	58,228	3,262,431	250,704	241,090	64,118	1,088,371
$100,000 under $200,000	11,600	1,491,130	9,887	983,247	44,937	42,177	**13,978	518,616	10,963	1,405,291	9,500	957,265	43,650	41,049	10,942	483,199
$200,000 under $500,000	2,401	664,763	2,066	360,864	9,042	8,282	**	283,500	2,198	607,058	1,923	342,729	8,564	7,888	2,197	258,449
$500,000 under $1,000,000	222	147,797	198	60,444	743	668	222	69,948	198	131,524	182	55,922	703	638	198	62,009
$1,000,000 or more	56	106,349	41	16,006	208	178	56	53,172	42	64,176	36	15,675	168	144	42	30,987
All returns, summary:																
Under $5,000	702,938	1,453,678	586,698	1,257,663	1,061,159	954,218	118,442	20,312	70,613	71,563	40,696	103,335	245,378	196,134	227	2,316
$5,000 under $10,000	593,274	4,378,475	495,438	3,515,876	1,154,771	1,003,451	511,705	292,080	167,387	1,284,664	125,323	851,695	576,422	484,472	102,010	32,598
$10,000 under $15,000	473,073	5,909,790	416,113	4,941,148	1,024,241	949,567	468,656	641,190	200,141	2,534,194	170,829	2,028,656	647,885	604,991	198,111	199,924
$15,000 under $20,000	380,366	6,626,957	360,165	6,006,755	1,150,681	1,124,210	376,151	802,279	262,367	4,589,230	249,142	4,175,439	976,225	958,162	258,152	459,066
$20,000 or more	896,072	30,226,751	852,619	25,837,135	3,056,625	2,978,426	893,654	5,903,675	791,589	27,224,814	758,388	23,570,193	2,898,287	2,829,102	790,907	5,209,538

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
New Mexico																
All returns, total	**479,884**	**6,301,756**	**421,962**	**5,117,811**	**1,252,076**	**1,183,483**	**383,173**	**821,204**	**257,808**	**4,718,675**	**225,718**	**3,827,328**	**944,732**	**893,096**	**216,781**	**643,471**
Under $2,000	42,493	−14,229	37,335	44,207	68,931	60,738	735	258	9,142	−34,725	7,073	16,923	29,186	21,853	78	169
$2,000 under $4,000	33,769	108,897	23,377	75,030	53,992	45,873	15,072	867	5,921	19,531	2,603	10,459	19,702	15,554	—	—
$4,000 under $6,000	62,549	315,707	54,625	268,928	110,723	97,900	42,801	11,615	13,050	66,902	9,553	47,823	41,193	30,988	*1,455	*52
$6,000 under $8,000	66,490	469,208	60,033	418,324	147,641	142,053	59,184	24,129	24,013	174,243	19,989	148,084	77,707	73,579	18,226	2,583
$8,000 under $10,000	47,581	429,073	42,014	369,497	119,617	113,707	41,707	31,279	20,500	182,138	17,750	154,497	88,297	84,412	14,672	4,761
$10,000 under $12,000	33,281	368,893	28,588	301,575	81,969	75,577	32,809	32,526	18,719	206,524	15,401	168,890	63,822	59,625	18,291	12,309
$12,000 under $14,000	28,885	375,196	26,497	332,218	96,248	94,171	28,151	31,870	18,962	246,031	17,812	222,770	78,630	77,703	18,586	16,258
$14,000 under $16,000	24,125	363,208	23,073	324,790	86,712	81,431	23,414	34,021	19,883	300,098	19,318	274,127	80,264	75,370	19,199	24,932
$16,000 under $18,000	20,087	340,172	17,112	282,409	66,610	63,899	19,876	36,878	17,335	293,800	14,793	246,165	62,321	59,610	17,124	29,186
$18,000 under $20,000	24,707	471,269	22,224	411,081	94,938	91,546	24,349	53,350	23,104	441,394	21,338	395,651	92,591	89,557	22,746	48,125
$20,000 under $25,000	36,634	820,317	34,636	693,899	121,186	118,125	36,449	110,161	32,678	737,371	31,379	631,934	115,246	113,142	32,540	93,913
$25,000 under $30,000	24,882	678,514	23,145	592,610	83,799	83,132	24,448	101,389	21,459	584,583	20,082	519,682	78,411	78,054	21,025	81,464
$30,000 under $50,000	27,981	1,037,917	24,600	765,652	96,758	93,568	27,852	190,972	27,116	1,008,271	24,064	761,756	95,411	92,638	27,007	184,014
$50,000 under $100,000	5,224	336,010	3,804	168,326	18,657	17,776	5,136	84,280	4,845	311,131	3,703	162,188	17,841	17,170	4,757	77,479
$100,000 under $200,000	978	126,525	738	51,893	3,558	3,338	972	43,758	893	116,151	713	49,602	3,427	3,230	887	39,618
$200,000 under $500,000	192	52,204	143	13,436	648	574	192	22,689	166	44,883	132	13,054	602	542	166	18,914
$500,000 under $1,000,000	18	11,353	12	1,751	66	53	18	5,488	14	8,828	9	1,539	58	47	14	4,022
$1,000,000 or more	8	11,521	6	2,184	23	22	8	5,674	8	11,521	6	2,184	23	22	8	5,674
All returns, summary:																
Under $5,000	107,615	235,862	89,901	249,426	181,488	158,164	32,983	4,396	22,544	21,004	16,031	57,489	71,522	53,721	78	169
$5,000 under $10,000	145,267	1,072,795	127,483	926,560	319,416	302,107	126,516	63,752	50,082	387,085	40,937	320,297	184,563	172,665	34,353	7,396
$10,000 under $15,000	72,491	893,383	65,067	765,661	215,399	205,766	70,968	77,433	45,726	568,968	40,986	493,856	175,763	169,475	44,632	37,356
$15,000 under $20,000	58,594	1,025,356	52,427	886,412	211,078	200,858	57,631	111,212	52,277	918,878	47,676	813,747	201,865	192,390	51,314	93,454
$20,000 or more	95,917	3,074,360	87,084	2,289,751	324,695	316,588	95,075	564,411	87,179	2,822,741	80,088	2,141,940	311,019	304,845	86,404	505,097
New York																
All returns, total	**6,972,367**	**106,024,093**	**6,240,929**	**89,209,024**	**16,963,733**	**15,944,668**	**5,475,793**	**15,230,506**	**3,144,011**	**71,863,191**	**2,847,749**	**60,745,671**	**11,392,848**	**10,794,704**	**2,794,305**	**10,721,029**
Under $2,000	577,595	77,384	516,753	747,440	744,141	701,594	3,745	6,688	22,513	−393,651	11,967	93,133	75,030	66,501	**125	**3,217
$2,000 under $4,000	712,114	2,104,611	625,618	1,740,291	1,058,359	968,913	186,589	13,212	60,272	189,713	34,999	115,216	200,434	170,920	**	**
$4,000 under $6,000	633,111	3,212,690	483,436	2,313,665	1,280,702	1,097,143	407,705	103,727	145,484	746,194	101,348	453,436	524,746	440,581	*14,349	*801
$6,000 under $8,000	606,013	4,186,488	511,788	3,266,153	1,285,460	1,142,242	488,247	226,089	169,472	1,171,115	127,823	684,932	581,322	496,572	82,749	12,763
$8,000 under $10,000	606,584	5,409,073	517,200	4,466,981	1,232,397	1,082,065	577,165	428,242	191,337	1,692,991	152,819	1,274,615	666,627	561,066	161,925	54,027
$10,000 under $12,000	548,293	6,042,313	485,570	5,069,586	1,283,244	1,188,623	541,802	568,697	210,493	2,342,677	181,302	1,849,345	748,738	684,919	204,311	139,210
$12,000 under $14,000	447,650	5,790,792	408,288	5,038,020	1,083,024	1,022,255	440,006	584,707	200,362	2,600,314	184,400	2,296,620	681,101	655,068	195,305	178,732
$14,000 under $16,000	361,117	5,409,668	335,890	4,790,506	898,005	860,684	360,638	618,193	174,247	2,617,483	160,957	2,226,021	613,915	582,684	173,768	220,281
$16,000 under $18,000	360,141	6,114,856	347,637	5,629,375	1,047,009	1,017,028	359,522	715,925	227,581	3,863,974	221,127	3,562,815	827,680	806,092	226,962	368,551
$18,000 under $20,000	337,247	6,418,051	317,282	5,700,300	1,003,916	980,604	333,343	789,526	235,815	4,490,623	224,617	4,029,510	854,481	842,453	231,911	469,824
$20,000 under $25,000	634,519	14,157,146	607,928	12,803,037	2,033,136	1,992,211	630,914	1,829,582	487,400	10,886,520	473,940	10,003,306	1,791,732	1,766,914	485,570	1,275,539
$25,000 under $30,000	452,112	12,347,639	440,344	11,357,906	1,599,933	1,559,567	451,576	1,785,033	386,282	10,563,162	379,082	9,859,365	1,515,155	1,479,309	385,746	1,423,964
$30,000 under $50,000	528,936	19,454,253	499,902	16,920,604	1,829,787	1,782,076	528,037	3,347,909	486,095	17,849,879	462,065	15,693,710	1,762,047	1,719,428	485,342	2,995,542
$50,000 under $100,000	132,098	8,620,648	115,257	6,137,719	459,655	437,184	131,729	2,006,036	115,954	7,561,838	105,184	5,599,902	432,180	415,046	115,599	1,718,709
$100,000 under $200,000	26,852	3,533,216	22,154	2,137,700	97,023	88,314	26,795	1,058,690	23,937	3,129,813	20,738	2,005,486	92,008	84,643	23,880	928,466
$200,000 under $500,000	6,802	1,922,804	5,014	804,239	23,887	20,756	**7,664	678,736	5,829	1,637,485	4,613	752,998	22,072	19,454	5,826	572,234
$500,000 under $1,000,000	867	579,452	637	183,879	2,977	2,521	**	227,222	700	467,243	573	162,708	2,664	2,290	699	181,786
$1,000,000 or more	316	643,007	231	101,624	1,078	888	316	242,292	238	445,819	195	82,552	916	764	238	177,381
All returns, summary:																
Under $5,000	1,559,043	3,390,241	1,342,854	3,349,675	2,335,201	2,147,379	351,680	48,944	137,289	43,114	89,836	400,033	492,203	450,205	126	3,327
$5,000 under $10,000	1,576,374	11,600,006	1,311,941	9,184,855	3,265,858	2,844,578	1,311,771	729,013	451,789	3,363,248	339,120	2,221,299	1,555,956	1,285,435	259,022	67,481
$10,000 under $15,000	1,175,189	14,425,735	1,063,196	12,492,594	2,803,717	2,635,542	1,160,676	1,443,722	495,888	6,177,328	446,466	5,268,645	1,724,972	1,624,494	484,271	419,447
$15,000 under $20,000	879,259	15,349,946	831,471	13,735,193	2,511,481	2,433,652	874,635	1,833,326	552,610	9,737,744	525,937	8,695,667	2,000,943	1,946,722	547,986	957,152
$20,000 or more	1,782,502	61,258,165	1,691,467	50,446,707	6,047,476	5,883,517	1,777,031	11,175,501	1,506,435	52,541,757	1,446,390	44,160,028	5,618,774	5,487,848	1,502,900	9,273,621

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
North Carolina																
All returns, total	**2,183,403**	**27,693,713**	**2,008,973**	**23,623,955**	**5,239,763**	**5,026,901**	**1,636,642**	**3,518,438**	**1,119,932**	**20,996,858**	**1,037,511**	**17,902,314**	**3,757,810**	**3,618,466**	**981,339**	**2,851,374**
Under $2,000	267,893	209,908	241,190	298,976	308,451	306,131	*2,960	*163	19,436	—35,827	10,544	30,304	48,370	46,983	*140	*93
$2,000 under $4,000	197,716	590,588	183,309	553,127	310,110	280,829	59,280	4,197	26,157	73,401	20,971	56,782	98,745	88,951	—	—
$4,000 under $6,000	230,469	1,156,942	209,737	1,026,449	413,803	380,005	149,703	40,690	45,145	230,523	35,125	161,509	151,135	131,186	*5,852	*433
$6,000 under $8,000	230,777	1,622,343	204,887	1,375,781	499,625	450,771	183,973	82,377	76,565	545,695	68,436	456,730	263,396	225,820	35,862	7,406
$8,000 under $10,000	197,378	1,762,355	172,639	1,502,081	493,170	466,582	190,282	122,186	78,521	685,400	67,878	579,111	262,369	244,239	71,425	25,851
$10,000 under $12,000	147,323	1,620,329	142,946	1,504,925	355,931	348,155	146,079	144,251	79,009	873,435	74,632	779,019	252,220	246,631	77,765	56,522
$12,000 under $14,000	159,147	2,066,408	143,923	1,801,501	450,993	443,814	157,835	194,124	113,792	1,478,687	105,128	1,309,136	393,489	388,497	112,480	111,474
$14,000 under $16,000	120,025	1,792,595	110,132	1,476,636	335,534	323,183	116,527	177,507	93,225	1,391,971	88,420	1,184,852	286,655	280,477	91,720	125,722
$16,000 under $18,000	113,190	1,911,553	107,324	1,685,185	348,286	337,310	112,833	208,238	96,216	1,628,769	93,017	1,441,847	326,988	318,342	95,859	165,182
$18,000 under $20,000	104,657	1,977,345	98,770	1,782,064	348,280	341,623	103,884	227,049	96,823	1,830,206	94,685	1,702,136	337,778	333,115	96,050	204,171
$20,000 under $25,000	198,412	4,444,911	192,300	4,172,111	651,738	642,264	198,252	572,922	188,525	4,219,305	184,893	4,010,963	632,376	625,008	188,365	533,756
$25,000 under $30,000	86,709	2,372,831	84,009	2,130,297	294,910	290,698	86,627	340,574	86,005	2,353,600	83,305	2,120,342	292,798	288,586	85,923	337,690
$30,000 under $50,000	99,749	3,626,026	92,710	2,879,868	320,363	312,236	98,703	651,129	92,607	3,367,001	86,403	2,680,620	307,447	300,990	92,245	592,461
$50,000 under $100,000	24,085	1,610,154	20,244	983,746	86,530	83,069	23,833	406,557	22,502	1,500,378	19,528	953,951	82,991	80,168	22,250	375,572
$100,000 under $200,000	4,964	633,029	4,073	341,267	18,756	17,254	4,962	219,126	4,576	582,504	3,804	331,197	17,936	16,621	4,575	199,536
$200,000 under $500,000	816	223,084	693	94,228	2,966	2,704	816	91,725	741	202,964	659	88,924	2,810	2,587	741	82,110
$500,000 under $1,000,000	75	48,080	70	13,768	256	225	75	22,345	**87	44,800	67	12,948	247	218	**87	21,010
$1,000,000 or more	18	25,232	17	1,943	61	48	18	13,280	••	24,047	16	1,943	60	47	••	12,386
All returns, summary:																
Under $5,000	566,822	1,250,330	508,100	1,209,464	800,158	740,149	127,881	16,291	64,533	123,905	42,226	128,055	211,030	185,290	*140	*93
$5,000 under $10,000	557,411	4,091,806	503,662	3,546,951	1,225,001	1,144,169	458,317	233,323	181,291	1,375,287	160,728	1,156,380	612,985	551,889	113,139	33,690
$10,000 under $15,000	367,626	4,573,866	344,189	4,066,748	970,499	952,547	364,260	424,717	239,269	3,023,689	225,336	2,678,930	786,926	775,535	235,903	224,158
$15,000 under $20,000	276,716	4,794,365	258,906	4,183,563	868,525	841,538	272,898	526,452	239,796	4,179,379	230,546	3,738,061	810,204	791,527	237,971	438,912
$20,000 or more	414,828	12,983,347	394,116	10,617,228	1,375,580	1,348,498	413,286	2,317,657	395,043	12,294,598	378,675	10,200,888	1,336,665	1,314,225	394,186	2,154,521
North Dakota																
All returns, total	**265,969**	**3,411,760**	**215,994**	**2,445,944**	**657,729**	**617,806**	**182,930**	**438,232**	**144,205**	**2,603,940**	**117,212**	**1,859,630**	**508,016**	**479,958**	**114,874**	**342,046**
Under $2,000	28,406	—32,167	19,845	35,083	46,698	44,698	573	390	6,032	—35,065	2,105	7,903	21,994	20,734	524	388
$2,000 under $4,000	34,751	93,687	29,390	70,689	50,531	46,164	*3,393	*369	4,087	14,017	1,812	9,365	16,275	13,348	*30	*13
$4,000 under $6,000	15,713	77,582	9,894	41,642	30,472	24,690	8,553	2,564	4,606	22,010	3,294	8,899	16,580	13,506	*144	*384
$6,000 under $8,000	35,599	241,123	30,166	182,380	70,949	62,879	30,719	12,359	10,975	79,077	8,337	49,088	38,064	32,656	6,164	664
$8,000 under $10,000	17,378	160,835	14,340	122,808	48,748	45,500	13,811	9,024	12,770	118,937	11,281	95,114	41,964	39,456	9,241	4,794
$10,000 under $12,000	21,960	240,963	17,281	166,118	56,735	52,315	17,857	18,618	12,218	135,231	8,922	83,383	44,320	41,198	8,980	6,552
$12,000 under $14,000	16,529	214,327	13,053	175,625	47,923	46,116	15,951	19,254	10,772	140,094	9,140	122,851	39,772	38,829	10,194	9,696
$14,000 under $16,000	9,747	146,967	9,522	112,719	28,985	28,522	9,333	13,637	7,653	115,016	7,428	80,941	26,891	26,428	7,239	8,377
$16,000 under $18,000	18,679	315,506	17,052	274,941	51,556	48,946	18,182	36,638	14,552	246,440	13,289	213,854	47,005	44,425	14,055	25,229
$18,000 under $20,000	13,473	254,946	10,988	181,998	42,909	41,603	12,200	27,403	11,227	212,969	9,501	162,901	39,876	38,935	10,318	21,041
$20,000 under $25,000	23,780	539,980	19,656	402,340	81,230	78,645	22,945	67,391	22,017	499,836	18,895	386,758	78,111	76,156	21,211	60,289
$25,000 under $30,000	11,876	323,007	10,315	253,682	35,418	34,391	11,873	50,278	10,829	294,873	9,658	236,270	34,259	33,260	10,826	44,212
$30,000 under $50,000	14,096	522,239	11,562	306,419	50,657	49,206	13,671	91,389	12,861	476,941	10,812	292,670	48,651	47,433	12,455	81,608
$50,000 under $100,000	3,288	211,876	2,369	76,872	12,222	11,519	3,186	51,621	2,962	190,680	2,201	68,144	11,663	11,076	2,860	44,670
$100,000 under $200,000	623	80,294	504	36,954	2,440	2,381	612	28,138	577	73,741	**537	35,960	2,339	2,291	566	25,517
$200,000 under $500,000	66	17,374	53	4,751	244	219	66	7,931	**67	16,660	••	4,727	**252	**327	67	7,539
$500,000 under $1,000,000	5	3,218	4	925	12	12	5	1,229	••	2,482	••	801	••	••	••	1,073
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
All returns, summary:																
Under $5,000	75,172	118,410	57,483	138,955	119,705	108,633	10,538	2,511	13,612	—5,288	6,352	21,843	50,264	43,331	563	544
$5,000 under $10,000	56,675	422,650	46,152	313,647	127,693	115,298	46,511	22,195	24,858	204,265	20,477	148,526	84,613	76,369	15,540	5,699
$10,000 under $15,000	43,313	525,654	35,071	406,135	119,008	112,743	38,250	44,474	26,843	331,278	21,828	256,308	97,471	93,368	22,645	20,518
$15,000 under $20,000	37,075	647,056	32,825	505,265	109,100	104,759	35,273	71,076	29,579	518,472	26,452	407,623	100,393	96,447	28,141	50,377
$20,000 or more	53,734	1,697,990	44,463	1,081,942	182,223	176,373	52,358	297,977	49,313	1,555,213	42,103	1,025,331	175,275	170,443	47,985	264,908

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Ohio																
All returns, total	**4,376,571**	**65,062,570**	**3,976,022**	**56,779,979**	**10,775,232**	**10,274,756**	**3,510,296**	**9,681,404**	**2,223,915**	**47,545,364**	**2,041,245**	**41,472,899**	**7,853,163**	**7,511,680**	**1,956,442**	**7,406,052**
Under $2,000	423,505	242,089	350,631	452,543	589,517	531,832	16,995	2,688	47,237	—93,359	31,455	65,014	165,755	121,901	615	2,103
$2,000 under $4,000	390,320	1,186,600	343,562	1,050,812	611,553	572,343	138,428	7,282	53,721	157,852	41,208	139,630	178,447	164,843	—	—
$4,000 under $6,000	359,105	1,814,997	292,890	1,434,352	690,895	596,727	233,903	58,132	101,379	525,515	61,870	319,314	340,210	275,778	*7,124	*582
$6,000 under $8,000	366,012	2,535,917	310,278	2,068,891	675,535	585,712	316,208	154,885	95,057	662,406	79,382	551,018	323,981	273,605	52,534	10,025
$8,000 under $10,000	312,794	2,780,459	288,313	2,558,401	556,185	525,584	304,607	243,435	74,327	670,670	68,619	627,909	235,954	219,676	66,432	26,862
$10,000 under $12,000	281,936	3,114,566	264,635	2,806,371	674,230	643,926	269,804	295,443	112,069	1,238,735	100,052	1,026,465	428,330	406,922	99,938	64,934
$12,000 under $14,000	287,010	3,690,370	265,672	3,294,793	714,878	692,224	285,661	391,114	148,189	1,925,008	137,818	1,737,034	516,923	501,019	146,840	149,413
$14,000 under $16,000	325,846	4,877,585	314,348	4,604,691	852,723	839,141	321,564	570,631	193,976	2,903,779	183,701	2,708,049	653,168	640,273	191,894	269,410
$16,000 under $18,000	257,136	4,380,012	244,047	3,963,052	752,748	735,686	256,825	528,386	177,068	3,020,192	171,928	2,761,237	617,800	607,132	176,768	310,529
$18,000 under $20,000	210,248	3,971,125	194,350	3,498,614	640,451	614,971	209,635	507,006	156,577	2,956,625	146,545	2,632,298	544,314	525,017	155,964	327,651
$20,000 under $25,000	487,610	10,951,923	472,052	10,317,228	1,657,531	1,634,274	483,518	1,491,288	431,753	9,727,514	417,417	9,155,000	1,558,687	1,536,360	427,661	1,266,251
$25,000 under $30,000	292,818	7,910,029	284,615	7,411,085	986,628	968,774	292,807	1,255,078	273,927	7,411,629	267,178	7,012,972	957,616	939,762	273,916	1,145,334
$30,000 under $50,000	309,760	11,286,598	290,226	9,494,714	1,099,827	1,076,933	308,046	2,141,880	291,557	10,613,199	276,734	9,071,943	1,069,145	1,049,602	289,854	1,979,215
$50,000 under $100,000	57,955	3,775,537	47,801	2,456,804	217,878	205,925	**71,960	1,024,941	53,489	3,477,947	45,235	2,339,064	209,960	200,317	53,314	933,710
$100,000 under $200,000	11,794	1,571,547	10,345	983,620	45,025	42,223	**	573,712	11,138	1,489,572	9,982	959,989	43,737	41,338	11,138	539,454
$200,000 under $500,000	2,387	665,588	1,984	310,667	8,477	7,507	**	283,403	2,164	601,042	1,873	299,421	8,083	7,234	2,163	252,117
$500,000 under $1,000,000	267	178,737	217	55,120	916	774	267	82,473	232	155,358	199	50,621	844	720	232	70,952
$1,000,000 or more	68	128,891	56	18,221	235	200	68	69,625	55	101,681	49	15,921	209	181	55	57,510
All returns, summary:																
Under $5,000	990,326	2,231,670	834,218	2,119,208	1,526,769	1,382,396	273,209	30,753	146,568	276,945	104,314	365,258	492,009	409,841	615	2,103
$5,000 under $10,000	861,410	6,328,392	751,456	5,445,791	1,596,916	1,429,802	736,932	435,669	225,153	1,646,138	178,220	1,337,628	752,338	645,962	126,090	37,469
$10,000 under $15,000	746,384	9,379,674	699,841	8,527,218	1,857,630	1,791,682	731,958	979,289	368,737	4,742,747	339,484	4,223,671	1,309,498	1,259,592	354,312	357,402
$15,000 under $20,000	615,792	10,653,983	583,211	9,640,304	1,777,400	1,734,266	611,531	1,313,291	419,142	7,301,591	400,560	6,641,414	1,451,037	1,420,771	417,092	764,535
$20,000 or more	1,162,659	36,468,851	1,107,296	31,047,458	4,016,517	3,936,610	1,156,666	6,922,401	1,064,315	33,577,942	1,018,667	28,904,930	3,848,281	3,775,514	1,058,333	6,244,542
Oklahoma																
All returns, total	**1,112,318**	**15,424,142**	**952,133**	**12,398,434**	**2,781,134**	**2,605,170**	**831,881**	**2,168,513**	**624,649**	**11,864,033**	**533,877**	**9,609,675**	**2,123,801**	**1,999,439**	**508,750**	**1,722,162**
Under $2,000	109,603	—10,059	94,473	136,288	152,139	150,225	*2,071	*838	13,840	—70,754	9,196	41,941	50,243	48,330	*15	*145
$2,000 under $4,000	103,156	308,833	85,140	233,797	159,857	147,802	*25,505	*1,633	19,079	60,816	*10,614	*22,418	61,931	53,895	—	—
$4,000 under $6,000	117,277	585,921	97,063	462,235	261,891	226,913	70,538	18,225	42,728	218,427	33,157	157,639	143,544	122,634	*4,964	*566
$6,000 under $8,000	96,121	669,905	78,136	549,697	214,712	182,755	72,994	35,412	39,799	276,069	24,281	178,612	140,212	114,282	16,673	3,957
$8,000 under $10,000	115,728	1,039,013	91,495	811,669	263,859	249,862	104,349	78,050	48,653	441,819	41,973	375,349	164,062	162,121	37,868	19,545
$10,000 under $12,000	71,038	784,852	63,785	709,900	183,307	173,456	67,201	64,179	45,448	504,814	39,739	444,745	152,495	144,780	41,611	30,288
$12,000 under $14,000	79,488	1,038,017	64,618	819,325	229,516	211,711	78,144	99,153	51,495	675,847	43,042	554,660	183,938	170,764	50,272	50,581
$14,000 under $16,000	59,309	883,117	52,861	749,882	154,276	149,372	56,340	93,655	44,010	651,777	38,629	544,410	135,889	130,985	41,041	57,507
$16,000 under $18,000	63,766	1,085,703	57,560	897,848	189,008	177,662	63,002	120,762	51,174	871,478	46,148	733,048	171,661	162,417	50,410	85,689
$18,000 under $20,000	51,567	974,178	42,922	758,947	162,422	149,358	51,328	121,017	42,903	811,091	38,062	677,139	146,150	137,841	42,664	93,866
$20,000 under $25,000	98,276	2,191,187	93,671	1,978,153	315,690	313,499	95,268	277,146	86,821	1,937,579	83,778	1,761,379	295,668	293,523	83,859	234,497
$25,000 under $30,000	60,341	1,647,542	55,612	1,400,379	204,107	196,514	59,414	243,059	57,031	1,561,387	53,957	1,357,424	196,661	189,895	56,104	225,678
$30,000 under $50,000	66,891	2,458,450	59,553	2,004,830	223,054	213,745	66,025	455,921	63,857	2,351,335	57,049	1,931,082	217,711	208,644	63,513	432,914
$50,000 under $100,000	15,499	1,031,759	12,143	578,238	52,273	48,873	15,444	273,243	14,035	929,009	11,330	538,503	49,589	46,838	13,980	240,703
$100,000 under $200,000	3,448	455,587	2,478	214,362	12,309	10,875	3,448	163,669	3,066	402,568	2,349	204,526	11,538	10,300	3,066	140,935
$200,000 under $500,000	716	198,647	547	71,225	2,381	2,064	716	84,056	628	171,540	503	66,001	2,197	1,920	628	72,661
$500,000 under $1,000,000	73	48,702	59	15,578	264	228	73	23,055	64	42,820	54	14,875	248	217	64	19,942
$1,000,000 or more	21	32,788	17	6,081	69	56	21	15,442	18	26,411	16	5,925	64	53	18	12,689
All returns, summary:																
Under $5,000	273,179	567,582	230,331	584,741	455,158	426,761	57,008	7,581	54,932	92,520	36,736	134,846	183,178	162,822	*15	*145
$5,000 under $10,000	268,706	2,026,030	215,976	1,608,944	597,300	530,796	218,449	126,576	109,167	833,857	82,485	641,113	376,814	338,440	59,505	24,068
$10,000 under $15,000	185,008	2,322,232	158,137	1,935,153	505,258	472,744	176,859	212,136	124,301	1,575,351	105,985	1,314,477	419,607	393,860	116,273	114,191
$15,000 under $20,000	140,160	2,443,636	123,609	2,000,750	413,271	389,015	139,156	286,630	110,729	1,939,656	99,635	1,639,525	370,526	352,927	109,725	203,739
$20,000 or more	245,265	8,064,663	224,080	6,268,846	810,147	785,854	240,409	1,535,591	225,520	7,422,649	209,036	5,879,714	773,676	751,390	221,232	1,380,019

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Oregon																
All returns, total	**1,066,402**	**15,137,001**	**922,042**	**12,059,090**	**2,575,226**	**2,422,876**	**791,284**	**2,107,862**	**556,906**	**11,520,095**	**474,276**	**9,012,484**	**1,888,041**	**1,785,941**	**478,833**	**1,673,775**
Under $2,000	118,471	57,438	101,004	133,424	161,202	152,752	95	1,047	16,285	—28,717	6,830	24,124	51,477	47,993	*63	*497
$2,000 under $4,000	130,641	401,633	104,365	301,302	221,010	196,958	39,164	1,207	14,136	49,070	*3,600	*10,331	46,755	38,759	—	—
$4,000 under $6,000	105,907	523,488	92,122	416,002	185,367	168,052	64,675	15,606	34,749	176,781	30,596	125,349	100,856	90,466	*6,878	*628
$6,000 under $8,000	74,539	514,266	55,230	337,006	163,462	141,674	63,215	27,833	23,844	176,097	14,465	82,108	81,107	66,286	16,177	3,447
$8,000 under $10,000	63,523	565,616	51,565	447,326	145,021	126,742	56,396	39,115	25,101	221,927	21,748	183,842	94,715	84,328	18,238	5,179
$10,000 under $12,000	80,139	885,425	69,954	723,955	187,635	168,243	80,139	78,814	38,878	432,372	31,850	310,423	130,199	113,964	38,878	25,343
$12,000 under $14,000	50,522	660,469	44,720	549,841	135,017	123,460	50,203	63,014	33,348	435,997	28,523	336,545	115,816	104,259	33,293	32,123
$14,000 under $16,000	59,613	889,380	52,816	744,077	184,641	178,029	57,604	89,987	43,020	641,972	37,394	519,100	156,046	150,341	41,015	53,990
$16,000 under $18,000	62,533	1,065,119	57,841	944,752	153,102	148,938	62,405	137,218	39,820	681,371	36,952	599,207	125,179	121,922	39,692	72,924
$18,000 under $20,000	50,213	959,396	48,128	898,985	160,613	158,988	49,750	118,179	40,495	776,572	38,411	729,051	147,261	145,636	40,032	88,405
$20,000 under $25,000	116,383	2,586,325	108,960	2,279,452	361,009	357,923	115,819	340,731	102,019	2,272,891	95,821	2,030,198	338,115	336,696	101,455	282,109
$25,000 under $30,000	58,624	1,596,768	53,523	1,370,874	195,225	187,668	57,321	228,305	56,122	1,532,680	51,021	1,307,748	189,387	181,830	54,819	217,124
$30,000 under $50,000	74,827	2,704,978	66,215	2,044,463	251,510	246,014	74,227	465,043	69,908	2,543,615	62,272	1,924,054	242,882	237,999	69,308	430,502
$50,000 under $100,000	16,828	1,111,372	12,683	584,536	57,582	55,537	16,641	275,327	15,820	1,048,166	12,060	564,867	55,917	54,034	15,633	256,509
$100,000 under $200,000	3,040	397,414	2,436	209,240	10,704	9,920	**3,552	130,434	2,839	373,095	2,289	199,091	10,375	9,592	2,831	123,093
$200,000 under $500,000	521	147,672	422	60,721	1,867	1,755	**	61,377	459	129,627	395	57,090	1,723	1,637	458	53,638
$500,000 under $1,000,000	63	42,098	46	8,925	208	181	63	19,329	51	33,769	40	8,205	186	162	51	15,829
$1,000,000 or more	15	28,144	12	4,208	51	42	15	15,294	12	22,809	9	1,150	45	37	12	12,435
All returns, summary:																
Under $5,000	305,343	708,624	254,039	631,668	478,579	435,688	75,834	9,597	44,884	82,405	24,257	77,835	141,209	126,265	*63	*497
$5,000 under $10,000	187,738	1,353,817	150,247	1,003,392	397,483	350,490	147,711	75,211	69,231	512,754	52,982	347,919	233,701	201,567	41,293	9,254
$10,000 under $15,000	161,456	1,989,877	143,363	1,686,589	419,258	388,309	159,396	186,005	94,866	1,194,968	80,907	942,642	329,732	301,940	93,070	84,207
$15,000 under $20,000	141,564	2,469,911	130,096	2,175,021	401,750	389,349	140,705	301,207	100,695	1,773,316	92,223	1,551,684	344,769	334,182	99,840	188,578
$20,000 or more	270,301	8,614,772	244,297	6,562,420	878,156	859,040	267,638	1,535,841	247,230	7,956,652	223,907	6,092,403	838,630	821,987	244,567	1,391,239
Pennsylvania																
All returns, total	**4,739,845**	**67,358,612**	**4,316,124**	**58,078,371**	**11,299,509**	**10,746,126**	**3,671,335**	**9,867,985**	**2,418,467**	**49,080,396**	**2,184,031**	**42,157,618**	**8,298,790**	**7,909,601**	**2,101,714**	**7,472,478**
Under $2,000	498,328	298,493	432,020	569,164	669,832	639,801	7,094	1,755	53,683	—111,274	34,187	120,087	175,139	156,652	271	1,360
$2,000 under $4,000	459,500	1,357,280	420,328	1,201,440	670,325	607,083	133,390	6,461	64,138	193,129	44,627	130,957	234,732	202,856	—	—
$4,000 under $6,000	383,578	1,893,375	317,468	1,483,631	705,969	604,996	235,002	59,022	113,675	566,160	88,951	401,379	338,844	275,201	*3,943	*121
$6,000 under $8,000	404,138	2,840,021	344,992	2,304,145	770,150	688,032	340,715	170,997	121,929	860,186	85,726	566,752	401,454	343,184	67,372	10,581
$8,000 under $10,000	379,193	3,406,396	324,513	2,734,990	747,735	663,281	362,042	283,461	116,059	1,034,656	79,455	583,764	391,823	329,511	99,184	38,157
$10,000 under $12,000	319,053	3,494,362	296,853	3,125,938	723,166	694,480	309,114	325,696	142,577	1,554,045	127,902	1,320,454	479,126	455,789	135,743	92,942
$12,000 under $14,000	308,936	3,983,839	291,066	3,548,207	832,996	783,178	307,451	401,653	175,666	2,262,628	163,707	1,913,578	625,910	583,536	174,181	174,492
$14,000 under $16,000	333,399	5,001,693	319,977	4,615,352	880,602	867,093	330,000	573,511	214,438	3,217,416	202,926	2,917,474	728,393	717,170	211,039	292,191
$16,000 under $18,000	267,745	4,542,437	256,139	4,169,674	811,898	798,265	266,587	543,838	195,805	3,324,892	190,232	3,117,823	705,985	700,229	194,647	341,911
$18,000 under $20,000	242,629	4,596,024	233,624	4,320,850	702,022	694,758	241,642	587,278	195,065	3,703,531	188,823	3,504,430	641,074	633,810	194,078	430,453
$20,000 under $25,000	489,823	10,889,507	471,029	10,068,127	1,585,207	1,548,348	488,864	1,517,780	423,999	9,454,285	410,069	8,836,264	1,476,350	1,446,389	423,213	1,250,662
$25,000 under $30,000	285,753	7,813,529	274,624	7,169,309	929,514	922,174	283,725	1,234,700	259,059	7,071,747	249,858	6,512,596	874,548	867,484	257,031	1,085,414
$30,000 under $50,000	289,765	10,417,475	269,128	8,785,760	987,604	969,169	288,120	1,953,010	269,612	9,685,133	256,342	8,399,575	952,232	940,041	268,664	1,773,390
$50,000 under $100,000	62,647	4,126,434	52,058	2,663,464	225,022	212,694	62,346	1,119,025	58,786	3,880,315	49,525	2,577,092	218,558	207,191	58,485	1,037,984
$100,000 under $200,000	12,580	1,655,169	10,085	946,739	47,330	43,792	12,469	608,054	11,494	1,514,815	9,594	900,575	45,049	41,978	11,383	547,403
$200,000 under $500,000	2,482	703,123	2,001	307,173	9,119	8,135	2,478	308,258	2,244	635,708	1,912	295,228	8,674	7,822	2,242	277,846
$500,000 under $1,000,000	217	141,890	158	43,065	763	622	217	66,486	183	120,288	147	40,786	696	578	183	56,896
$1,000,000 or more	79	197,566	61	21,341	255	225	79	106,999	55	112,735	48	18,805	203	180	55	60,675
All returns, summary:																
Under $5,000	1,158,985	2,544,336	1,006,962	2,419,011	1,722,381	1,579,092	250,764	24,939	179,211	358,194	126,597	470,072	581,280	510,272	271	1,360
$5,000 under $10,000	965,752	7,251,228	832,359	5,874,360	1,841,630	1,624,101	827,479	496,757	290,273	2,184,663	206,349	1,332,867	960,712	797,132	170,499	48,858
$10,000 under $15,000	808,271	10,105,016	761,174	9,145,416	2,035,777	1,956,056	796,007	1,023,063	436,130	5,536,908	403,711	4,846,995	1,502,611	1,436,166	426,971	423,913
$15,000 under $20,000	663,491	11,513,340	636,485	10,634,605	1,914,907	1,881,718	658,787	1,408,914	487,421	8,525,605	469,879	7,926,763	1,677,877	1,654,368	482,717	908,077
$20,000 or more	1,143,346	35,944,693	1,079,144	30,004,979	3,784,814	3,705,159	1,138,298	6,914,312	1,025,432	32,475,026	977,495	27,580,921	3,576,310	3,511,663	1,021,256	6,090,269

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Rhode Island																
All returns, total	**396,358**	**5,268,347**	**351,875**	**4,406,727**	**925,133**	**864,263**	**294,556**	**733,944**	**195,775**	**3,796,549**	**173,984**	**3,180,603**	**652,638**	**612,497**	**164,423**	**548,926**
Under $2,000	48,572	39,965	41,949	46,951	81,884	73,041	*1,372	*209	3,340	—2,641	283	4,702	10,071	7,232	*30	*61
$2,000 under $4,000	36,377	94,984	29,343	71,126	54,357	50,014	*915	*252	11,803	35,540	11,433	34,646	24,830	24,549	—	—
$4,000 under $6,000	33,757	166,593	27,349	131,686	53,145	42,191	26,543	6,860	6,242	32,203	3,574	13,393	21,074	13,628	—	—
$6,000 under $8,000	38,931	268,379	35,021	227,979	66,997	62,465	29,440	16,064	10,581	74,093	9,082	52,579	34,937	31,783	2,510	446
$8,000 under $10,000	31,353	270,902	27,673	234,043	55,029	50,978	30,169	23,261	6,412	57,633	3,620	29,905	21,594	18,213	5,228	2,034
$10,000 under $12,000	27,715	302,682	23,398	232,668	72,177	62,186	27,471	25,061	15,078	162,795	11,390	108,198	55,236	46,605	14,872	8,881
$12,000 under $14,000	31,405	411,998	29,032	349,493	80,018	73,685	30,908	40,313	20,490	270,020	18,782	224,144	66,194	60,780	20,434	21,719
$14,000 under $16,000	22,639	338,523	21,344	307,782	60,581	60,135	22,602	39,003	14,014	210,580	13,653	197,917	48,866	48,812	13,977	19,074
$16,000 under $18,000	23,671	400,031	21,182	334,802	67,195	63,801	23,367	46,749	16,707	283,087	15,833	247,643	54,805	52,995	16,403	29,514
$18,000 under $20,000	18,670	352,994	17,793	322,119	49,540	49,381	18,642	45,191	13,078	246,961	12,229	224,688	40,463	40,332	13,050	27,938
$20,000 under $25,000	38,773	864,185	36,642	788,354	133,353	129,618	38,733	112,487	37,175	828,558	35,858	776,643	130,103	126,761	37,135	106,577
$25,000 under $30,000	19,275	522,287	18,280	462,486	65,356	64,464	19,256	79,657	17,759	481,908	16,791	424,562	61,986	61,121	17,740	71,618
$30,000 under $50,000	18,897	681,128	17,349	548,662	62,622	60,896	18,864	129,644	17,546	631,459	16,493	525,595	60,938	59,431	17,513	116,109
$50,000 under $100,000	5,131	344,925	4,494	229,273	18,573	17,455	5,082	92,420	4,462	298,342	4,007	201,514	17,386	16,424	4,443	76,919
$100,000 under $200,000	962	126,201	835	82,235	3,544	3,281	962	42,392	897	117,995	779	79,624	3,462	3,208	897	39,273
$200,000 under $500,000	201	56,280	172	30,653	657	585	201	22,309	167	47,237	158	28,434	598	544	167	18,783
$500,000 under $1,000,000	26	17,894	**19	**6,416	96	81	26	7,444	**24	**20,777	**19	**6,416	88	74	**24	**9,980
$1,000,000 or more	3	8,397	**	**	9	6	3	4,628	**	**	**	**	7	5	**	**
All returns, summary:																
Under $5,000	100,663	205,107	85,870	181,557	158,842	142,720	14,587	2,790	17,760	44,605	13,994	47,833	42,979	37,678	*30	*61
$5,000 under $10,000	88,327	635,716	75,465	530,227	152,570	135,969	73,852	43,855	20,618	152,224	13,998	87,392	69,527	57,727	7,738	2,479
$10,000 under $15,000	71,354	892,867	64,478	753,322	185,315	168,991	70,613	85,564	42,848	539,271	37,341	434,545	147,327	133,282	42,586	39,827
$15,000 under $20,000	52,746	913,360	48,271	793,542	144,196	140,197	52,377	110,754	36,519	634,173	34,546	568,045	118,237	116,242	36,150	67,300
$20,000 or more	83,268	2,621,297	77,791	2,148,078	284,210	276,386	83,127	490,981	78,030	2,426,277	74,105	2,042,788	274,568	267,568	77,919	439,259
South Carolina																
All returns, total	**1,117,788**	**13,542,776**	**1,023,308**	**11,658,426**	**2,692,282**	**2,599,526**	**816,066**	**1,662,161**	**534,230**	**9,953,338**	**496,842**	**8,621,890**	**1,846,066**	**1,787,869**	**472,848**	**1,312,030**
Under $2,000	123,561	50,277	105,969	99,300	144,500	142,662	*18	*245	6,284	—48,580	474	4,351	19,126	18,123	*18	*245
$2,000 under $4,000	136,931	387,018	124,996	344,687	208,144	197,379	*25,483	*1,483	13,507	38,615	*10,650	*24,498	50,730	43,603	—	—
$4,000 under $6,000	120,973	614,560	103,967	523,482	248,721	237,123	79,238	17,356	20,727	106,483	*13,779	*70,342	51,914	51,914	*2,295	*170
$6,000 under $8,000	130,904	927,533	115,370	838,060	257,140	236,290	115,935	54,980	34,160	245,856	29,538	225,284	123,035	109,460	21,010	3,149
$8,000 under $10,000	72,097	634,084	67,996	591,679	180,842	173,566	64,615	43,315	36,146	323,399	32,068	279,480	132,362	125,086	28,664	12,010
$10,000 under $12,000	81,810	900,579	75,969	800,650	205,039	196,133	81,683	80,821	35,257	393,349	33,871	341,337	120,708	114,215	35,130	24,712
$12,000 under $14,000	69,635	902,726	66,520	827,295	179,054	174,463	69,616	92,354	41,554	542,709	40,615	497,460	138,155	135,740	41,535	42,594
$14,000 under $16,000	68,641	1,032,687	68,180	982,952	219,173	217,980	67,688	98,059	60,192	904,610	59,731	855,914	202,297	201,104	59,239	80,307
$16,000 under $18,000	59,809	1,009,526	53,809	886,441	203,811	194,074	59,570	104,461	51,405	868,638	48,650	791,660	192,162	185,670	51,166	83,289
$18,000 under $20,000	50,170	958,484	49,932	912,555	159,733	157,331	50,170	116,694	45,842	875,198	45,604	855,022	151,077	148,675	45,842	105,196
$20,000 under $25,000	101,179	2,257,288	95,070	2,004,042	339,243	333,527	100,571	285,803	93,170	2,082,799	89,875	1,899,755	326,959	323,022	92,562	257,201
$25,000 under $30,000	42,238	1,146,558	40,241	986,645	146,812	145,168	41,782	163,607	40,363	1,093,829	39,409	971,082	144,089	143,277	39,907	150,595
$30,000 under $50,000	47,075	1,675,316	44,935	1,328,546	151,828	147,977	47,045	294,732	43,570	1,547,744	42,596	1,290,444	146,692	143,306	43,540	268,301
$50,000 under $100,000	10,615	691,029	8,499	373,384	40,670	38,740	10,503	176,055	10,074	653,726	8,238	365,656	39,546	37,844	9,962	164,335
$100,000 under $200,000	1,780	230,051	1,537	116,910	6,264	5,976	**2,114	76,615	1,643	211,033	1,447	108,801	5,965	5,731	1,643	69,461
$200,000 under $500,000	335	96,583	288	37,019	1,177	1,022	**	41,653	**327	87,063	**289	36,271	**1,214	**1,070	**326	37,290
$500,000 under $1,000,000	26	17,043	22	3,398	96	86	26	8,201	**	15,435	**	3,154	**	**	**	7,447
$1,000,000 or more	9	11,433	8	1,381	35	29	9	5,728	9	11,433	8	1,381	35	29	9	5,728
All returns, summary:																
Under $5,000	312,826	671,260	274,176	630,622	451,267	429,720	56,294	6,550	30,533	39,245	19,509	66,335	96,457	88,327	*18	*245
$5,000 under $10,000	271,640	1,942,213	244,122	1,766,586	588,080	557,300	228,995	110,830	80,291	626,527	67,000	537,620	280,710	259,859	51,969	15,329
$10,000 under $15,000	187,346	2,327,184	178,218	2,118,573	500,916	486,942	186,247	221,141	108,828	1,402,396	106,331	1,271,996	369,864	360,479	107,729	106,828
$15,000 under $20,000	142,719	2,476,819	136,192	2,291,320	465,894	453,039	142,480	271,248	125,422	2,182,107	122,140	2,069,396	434,535	424,925	125,183	229,271
$20,000 or more	203,257	6,125,301	190,600	4,851,326	686,125	672,525	202,050	1,052,393	189,156	5,703,062	181,862	4,676,543	664,500	654,279	187,949	960,358

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
South Dakota																
All returns, total	**270,359**	**3,104,848**	**216,203**	**2,209,379**	**688,857**	**640,224**	**181,924**	**377,277**	**143,724**	**2,332,240**	**112,446**	**1,618,379**	**511,642**	**475,216**	**105,266**	**303,906**
Under $2,000	22,724	—67,871	15,044	10,146	61,759	60,154	*637	*131	13,639	—59,022	10,879	8,197	50,992	50,796	*8	*107
$2,000 under $4,000	57,306	163,566	50,170	143,029	92,744	91,367	13,633	1,204	7,202	22,889	3,749	15,713	19,930	19,402	—	—
$4,000 under $6,000	29,330	157,244	20,152	94,994	50,680	42,772	19,883	6,260	6,816	36,149	3,918	11,237	20,358	18,327	*1,428	*117
$6,000 under $8,000	17,869	119,145	13,633	80,368	36,838	32,264	13,919	5,041	6,299	44,623	5,339	28,098	20,819	17,505	3,139	490
$8,000 under $10,000	21,436	198,030	18,474	155,193	47,142	41,923	19,569	15,481	9,785	88,144	7,694	51,398	33,476	28,886	7,991	3,146
$10,000 under $12,000	15,970	176,424	11,614	116,716	42,659	36,883	14,237	13,316	9,319	102,190	5,797	53,275	34,862	29,126	7,586	4,313
$12,000 under $14,000	18,050	236,044	13,816	170,110	55,568	47,000	17,658	20,175	12,244	160,214	8,693	109,761	44,011	36,126	11,893	11,275
$14,000 under $16,000	15,687	233,605	13,409	176,730	49,445	45,779	13,490	20,607	13,284	198,274	11,155	153,327	46,282	42,645	11,117	15,223
$16,000 under $18,000	15,802	267,938	14,387	208,151	49,981	47,506	15,242	26,772	12,581	213,317	11,626	169,223	44,976	42,903	12,021	19,315
$18,000 under $20,000	11,679	222,328	9,507	162,838	40,157	38,139	10,912	23,297	10,502	200,370	9,077	156,715	37,858	36,214	9,763	21,089
$20,000 under $25,000	19,864	439,761	16,547	328,857	70,749	68,945	19,174	52,479	18,588	412,700	15,908	324,242	68,807	67,266	17,926	48,119
$25,000 under $30,000	10,750	293,447	8,943	219,204	39,522	38,303	10,257	40,641	10,168	277,397	8,651	213,358	38,650	37,721	9,675	37,810
$30,000 under $50,000	10,398	383,079	7,993	227,573	38,640	37,065	9,856	65,633	9,976	367,494	7,594	216,092	37,970	36,416	9,435	61,914
$50,000 under $100,000	2,915	192,758	2,049	81,016	10,855	10,100	2,881	51,787	2,771	183,644	1,918	75,064	10,591	9,913	2,737	48,687
$100,000 under $200,000	497	63,171	390	24,345	1,819	1,749	**570	22,592	473	60,025	375	22,723	1,768	1,700	471	21,128
$200,000 under $500,000	76	21,354	69	8,914	281	258	**	9,711	**77	**23,834	**73	8,787	**292	**270	**76	9,344
$500,000 under $1,000,000	**6	**4,824	**6	**1,195	**18	**17	**6	**2,151	**	**	**	1,171	**	**	**	1,829
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	—	—	—	—	—	—
All returns, summary:																
Under $5,000	85,522	121,067	67,977	161,398	168,052	162,131	15,746	1,442	23,467	—23,801	16,631	30,299	78,870	77,898	*8	*107
$5,000 under $10,000	63,143	449,047	49,496	322,332	121,111	106,349	51,895	26,675	20,274	156,585	14,948	84,344	66,705	57,018	12,558	3,753
$10,000 under $15,000	42,529	535,440	33,100	380,827	122,366	105,135	39,065	43,979	28,595	364,313	20,712	241,591	101,506	85,027	25,172	22,955
$15,000 under $20,000	34,659	600,899	29,633	453,719	115,444	110,172	32,474	60,188	29,335	510,051	25,636	400,709	106,483	101,987	27,208	48,261
$20,000 or more	44,506	1,398,395	35,997	891,104	161,884	156,437	42,744	244,994	42,053	1,325,092	34,519	861,436	158,078	153,286	40,320	228,830
Tennessee																
All returns, total	**1,712,982**	**21,912,176**	**1,545,560**	**19,017,813**	**4,208,177**	**4,049,303**	**1,254,459**	**2,984,071**	**888,471**	**16,542,973**	**795,731**	**14,375,874**	**3,043,169**	**2,944,386**	**747,977**	**2,401,545**
Under $2,000	182,724	99,162	164,521	252,953	260,863	252,263	431	874	18,421	—75,719	7,279	53,159	59,146	55,647	93	500
$2,000 under $4,000	211,121	634,800	176,002	539,456	327,457	297,176	69,527	4,571	34,958	115,779	27,147	112,412	112,731	99,599	*417	*669
$4,000 under $6,000	193,836	983,163	169,005	834,009	373,100	346,334	119,150	30,085	48,381	241,880	38,073	182,865	140,385	126,735	*14,802	*694
$6,000 under $8,000	189,000	1,326,628	166,878	1,150,178	400,651	386,676	148,574	73,294	61,239	418,340	45,001	308,638	212,772	205,088	26,162	4,529
$8,000 under $10,000	118,567	1,070,104	106,393	939,132	310,764	294,503	114,032	67,866	62,664	569,440	55,028	474,370	217,544	204,962	58,662	21,518
$10,000 under $12,000	114,861	1,265,214	105,322	1,128,221	287,305	271,305	105,846	105,979	61,481	673,893	53,007	564,006	216,906	201,439	52,466	32,618
$12,000 under $14,000	96,547	1,258,750	88,301	1,195,090	269,105	259,229	95,109	119,485	68,433	895,837	62,923	859,723	227,108	221,638	66,995	69,563
$14,000 under $16,000	112,978	1,680,556	103,323	1,485,516	329,558	314,270	111,235	177,929	86,218	1,285,596	83,364	1,202,012	285,575	276,763	84,475	117,655
$16,000 under $18,000	84,423	1,436,731	82,753	1,377,628	275,744	275,744	84,098	157,728	71,832	1,223,921	70,335	1,203,265	254,700	254,700	71,507	125,426
$18,000 under $20,000	82,673	1,576,437	79,913	1,429,224	262,127	260,058	82,673	175,040	76,781	1,464,706	74,030	1,335,925	250,019	247,950	76,781	163,761
$20,000 under $25,000	138,767	3,091,819	129,910	2,793,138	442,710	434,714	137,724	420,740	121,715	2,705,054	114,947	2,478,963	418,675	412,431	120,672	343,435
$25,000 under $30,000	74,193	2,007,470	72,499	1,939,915	278,892	276,474	73,844	298,166	70,533	1,908,187	68,839	1,853,671	271,572	269,154	70,184	279,490
$30,000 under $50,000	87,418	3,170,827	79,385	2,600,682	297,854	293,342	86,443	590,329	82,086	3,000,594	75,743	2,481,246	287,391	284,132	81,133	556,625
$50,000 under $100,000	20,328	1,381,175	16,757	899,565	71,474	67,961	20,227	386,599	18,520	1,251,251	15,571	832,133	68,646	65,411	18,419	338,356
$100,000 under $200,000	4,619	607,093	3,834	338,279	17,353	16,428	4,619	227,941	4,373	574,949	3,728	325,069	16,951	16,059	4,373	214,405
$200,000 under $500,000	823	232,037	679	99,614	2,855	2,512	823	99,306	746	210,167	638	93,718	2,713	2,388	746	90,034
$500,000 under $1,000,000	87	58,408	68	13,868	311	270	87	29,032	**90	49,356	**78	13,379	**335	**290	**90	24,378
$1,000,000 or more	17	31,802	17	1,345	54	44	17	19,109	**	29,743	**	1,321	**	**	**	17,888
All returns, summary:																
Under $5,000	481,481	1,129,678	419,058	1,129,800	778,442	730,125	108,261	11,642	75,308	135,128	51,806	235,729	239,760	219,984	510	1,169
$5,000 under $10,000	413,767	2,984,180	363,741	2,585,927	894,393	846,827	343,453	165,047	150,355	1,134,591	120,722	895,713	F02,818	472,047	99,626	26,742
$10,000 under $15,000	283,536	3,566,311	258,491	3,213,826	764,521	725,427	271,340	330,774	183,885	2,352,446	167,047	2,131,122	622,953	593,204	171,689	169,950
$15,000 under $20,000	207,946	3,651,377	201,121	3,401,853	659,318	655,179	207,621	405,386	180,860	3,191,507	176,612	3,033,809	611,355	609,286	180,535	339,073
$20,000 or more	326,252	10,580,630	303,149	8,686,407	1,111,503	1,091,745	323,784	2,071,222	298,063	9,729,301	279,544	8,079,501	1,066,283	1,049,865	295,617	1,864,611

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Texas																
All returns, total	**5,348,615**	**76,472,457**	**4,875,464**	**63,774,445**	**13,608,391**	**13,057,489**	**3,843,690**	**11,906,853**	**2,711,215**	**57,252,606**	**2,439,393**	**47,246,375**	**9,660,579**	**9,274,611**	**2,277,775**	**9,484,603**
Under $2,000	585,674	−145,885	510,130	716,157	844,399	795,856	6,314	17,067	76,627	−597,816	48,445	186,643	265,817	233,111	2,836	12,726
$2,000 under $4,000	654,053	1,990,371	592,495	1,826,679	1,149,199	1,063,677	151,064	12,566	103,195	332,144	73,922	279,487	380,112	335,361	*350	*563
$4,000 under $6,000	566,378	2,864,071	515,636	2,627,790	1,184,055	1,116,178	342,005	88,646	111,860	576,136	94,908	520,019	424,242	396,363	*9,664	*1,874
$6,000 under $8,000	422,779	2,971,423	369,677	2,556,739	1,045,747	978,636	296,513	122,754	189,991	1,353,915	159,015	1,133,853	651,439	600,379	98,438	17,981
$8,000 under $10,000	385,914	3,424,088	350,898	2,971,306	964,954	921,176	364,115	234,255	152,593	1,356,617	138,349	1,157,692	563,470	531,270	131,258	45,834
$10,000 under $12,000	369,851	4,028,524	345,211	3,638,487	918,825	875,340	349,785	351,338	165,377	1,802,806	146,891	1,493,605	610,084	572,157	148,425	93,836
$12,000 under $14,000	320,309	4,141,138	291,728	3,637,116	867,724	837,111	312,530	396,880	202,673	2,632,546	177,756	2,219,245	671,514	644,378	195,602	201,669
$14,000 under $16,000	253,928	3,814,305	245,262	3,604,886	709,634	696,308	248,470	424,599	154,203	2,314,820	148,861	2,203,431	560,016	552,621	150,869	202,720
$16,000 under $18,000	278,658	4,745,031	260,457	4,347,342	813,012	788,765	272,955	568,675	201,018	3,417,313	185,151	3,102,479	691,084	668,823	195,715	351,469
$18,000 under $20,000	234,318	4,447,857	221,257	4,051,952	754,777	745,489	233,140	548,211	198,331	3,763,734	191,899	3,549,594	704,063	698,592	197,330	431,046
$20,000 under $25,000	456,808	10,221,328	430,159	9,144,058	1,533,371	1,500,514	451,658	1,392,558	386,082	8,642,397	370,213	7,862,953	1,400,888	1,374,501	382,542	1,107,847
$25,000 under $30,000	304,439	8,299,891	288,006	7,205,303	1,048,271	1,023,215	302,826	1,306,828	281,724	7,688,756	267,578	6,771,865	1,010,709	992,140	280,180	1,156,418
$30,000 under $50,000	396,039	14,468,600	357,906	11,643,322	1,352,925	1,316,358	393,805	2,674,455	376,424	13,741,959	344,796	11,230,762	1,320,498	1,287,607	374,352	2,502,503
$50,000 under $100,000	92,599	5,999,674	76,337	3,834,296	326,525	311,291	91,681	1,603,976	86,563	5,604,760	72,470	3,666,838	316,116	303,170	85,698	1,473,336
$100,000 under $200,000	20,600	2,731,036	15,746	1,311,175	73,868	68,903	20,567	997,646	19,162	2,535,525	14,874	1,242,976	71,053	66,630	19,129	916,499
$200,000 under $500,000	5,326	1,487,740	3,864	510,184	18,005	16,000	5,320	656,032	4,613	1,284,943	3,629	484,473	16,691	15,060	4,608	561,597
$500,000 under $1,000,000	709	472,690	523	110,796	2,336	2,020	709	238,498	598	398,438	486	105,398	2,129	1,872	598	198,880
$1,000,000 or more	233	510,577	172	36,859	764	652	233	271,869	181	403,612	150	35,061	654	576	181	207,805
All returns, summary:																
Under $5,000	1,502,315	3,037,919	1,344,252	3,664,867	2,477,506	2,318,964	328,471	63,252	208,303	−143,388	145,617	571,798	749,331	668,583	3,186	13,290
$5,000 under $10,000	1,112,483	8,066,148	994,584	7,033,804	2,710,848	2,556,559	831,540	412,036	425,963	3,164,386	369,022	2,705,896	1,535,749	1,427,901	239,360	65,689
$10,000 under $15,000	817,856	10,026,946	761,659	9,079,182	2,171,063	2,091,239	787,401	943,909	449,946	5,627,626	403,979	4,894,566	1,604,469	1,536,699	423,313	393,471
$15,000 under $20,000	639,208	11,149,909	602,256	10,200,601	1,892,909	1,851,774	629,479	1,345,794	471,656	8,303,593	446,579	7,673,789	1,632,292	1,599,872	464,628	887,270
$20,000 or more	1,276,753	44,191,535	1,172,713	33,795,991	4,356,065	4,238,953	1,266,799	9,141,861	1,155,347	40,300,390	1,074,196	31,400,326	4,138,738	4,041,556	1,147,288	8,124,884
Utah																
All returns, total	**501,754**	**7,040,331**	**455,172**	**5,952,002**	**1,392,080**	**1,340,209**	**382,210**	**850,366**	**287,738**	**5,654,538**	**262,805**	**4,775,239**	**1,112,084**	**1,075,339**	**249,906**	**700,544**
Under $2,000	45,429	−3,929	41,563	70,162	57,525	56,382	719	418	4,323	−37,662	2,118	32,521	15,828	14,890	89	334
$2,000 under $4,000	50,707	140,288	44,753	114,376	73,094	71,176	9,927	886	4,134	13,074	2,966	7,397	17,694	16,506	—	—
$4,000 under $6,000	46,100	221,967	32,571	156,007	85,237	71,752	30,387	5,201	12,577	68,524	9,587	52,860	39,929	36,848	*85	*231
$6,000 under $8,000	47,090	317,587	41,566	256,011	93,594	83,925	36,908	16,157	17,287	121,151	13,935	76,858	53,137	44,794	7,793	2,198
$8,000 under $10,000	41,954	381,804	39,321	340,518	102,219	97,080	40,868	25,691	22,721	214,366	20,775	182,668	66,446	61,909	21,635	10,993
$10,000 under $12,000	30,009	330,048	26,745	267,163	91,873	85,791	26,949	24,160	18,816	207,080	15,802	168,400	77,519	72,956	15,829	9,410
$12,000 under $14,000	30,568	398,684	28,406	366,249	98,552	97,193	29,080	33,139	21,030	273,848	18,952	245,551	83,239	81,880	20,061	17,320
$14,000 under $16,000	31,721	472,392	30,029	418,150	97,254	94,893	30,570	44,336	22,532	336,655	21,356	294,553	85,350	82,989	21,468	25,351
$16,000 under $18,000	32,265	545,585	31,056	508,655	121,374	119,614	32,056	50,258	26,300	444,821	25,553	418,882	112,728	110,998	26,091	36,605
$18,000 under $20,000	22,300	424,498	21,813	393,526	90,572	90,480	22,161	40,911	20,695	393,815	20,208	364,622	88,139	88,047	20,556	36,104
$20,000 under $25,000	54,682	1,210,058	53,297	1,113,520	204,232	200,562	54,323	139,850	50,125	1,109,597	48,868	1,024,826	198,327	194,743	49,766	122,529
$25,000 under $30,000	28,963	792,988	27,556	679,450	116,685	115,078	28,644	102,806	28,160	772,021	26,780	660,201	115,453	113,846	27,841	99,435
$30,000 under $50,000	32,474	1,163,986	30,493	944,585	129,625	127,451	32,215	184,399	32,007	1,146,311	30,101	933,308	128,911	126,756	31,748	180,588
$50,000 under $100,000	6,159	404,615	4,948	223,278	24,760	23,805	6,076	93,432	5,782	377,395	4,817	217,128	24,056	23,273	5,701	84,586
$100,000 under $200,000	1,079	143,149	852	64,805	4,489	4,128	1,073	46,956	1,022	135,221	803	62,428	4,387	4,048	1,016	43,493
$200,000 under $500,000	214	59,729	169	26,381	863	796	214	23,278	197	54,403	158	24,106	827	765	197	21,048
$500,000 under $1,000,000	28	19,136	24	6,008	102	79	28	7,788	25	16,763	23	5,880	96	76	25	6,745
$1,000,000 or more	12	17,745	10	3,160	30	24	12	10,702	5	7,155	3	3,050	18	15	5	3,575
All returns, summary:																
Under $5,000	128,237	278,956	105,983	268,279	180,438	165,622	37,030	5,147	11,640	−10,110	6,323	45,097	43,891	39,763	125	562
$5,000 under $10,000	103,043	778,762	93,791	668,795	231,231	214,693	81,779	43,205	49,402	389,563	43,058	307,207	149,143	135,184	29,477	13,193
$10,000 under $15,000	79,009	996,040	72,662	873,127	242,457	233,944	73,600	83,246	52,273	661,247	46,344	569,220	205,218	198,224	47,513	40,244
$15,000 under $20,000	67,854	1,175,168	65,387	1,080,615	257,168	254,027	67,216	109,558	57,100	994,972	55,527	922,788	241,757	238,646	56,492	84,545
$20,000 or more	123,611	3,811,405	117,349	3,061,186	480,786	471,923	122,585	609,210	117,323	3,618,865	111,553	2,930,927	472,075	463,522	116,299	561,999

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Vermont																
All returns, total	**199,175**	**2,457,145**	**177,227**	**1,977,690**	**502,975**	**480,973**	**152,180**	**295,337**	**108,717**	**1,817,223**	**98,055**	**1,458,529**	**375,489**	**361,534**	**82,964**	**230,650**
Under $2,000	13,681	1,775	10,818	22,537	20,398	19,421	*681	*64	2,542	—11,990	1,576	6,971	8,355	8,144	*31	*31
$2,000 under $4,000	19,756	54,167	16,276	40,071	32,418	29,406	2,301	172	8,568	20,193	*7,857	*16,614	19,301	17,893	—	—
$4,000 under $6,000	31,049	164,451	27,882	139,440	42,391	37,544	27,658	8,569	3,761	20,464	2,830	9,727	12,081	9,509	*1,228	*121
$6,000 under $8,000	30,159	207,267	28,489	188,702	78,640	74,887	20,326	7,571	10,710	73,950	10,148	64,609	41,687	38,654	1,844	271
$8,000 under $10,000	12,368	116,113	10,710	102,464	30,165	28,301	11,592	7,508	9,501	90,022	8,542	81,413	24,338	23,124	8,756	5,274
$10,000 under $12,000	13,402	147,704	12,714	134,081	33,828	32,343	13,016	13,031	6,999	78,195	6,311	68,320	24,929	23,647	6,613	4,622
$12,000 under $14,000	13,887	180,062	12,490	154,886	40,701	39,746	13,768	16,967	9,174	119,322	8,693	107,297	34,046	33,968	9,055	8,916
$14,000 under $16,000	12,422	187,159	10,994	156,925	39,948	38,442	11,770	18,171	10,188	153,503	9,041	129,041	36,017	34,741	9,536	13,719
$16,000 under $18,000	8,548	145,877	7,631	116,289	27,877	27,163	7,963	15,790	6,534	111,471	5,974	91,116	23,542	23,184	5,949	10,597
$18,000 under $20,000	9,126	171,519	8,421	147,258	30,843	30,690	8,680	19,400	8,097	152,012	7,571	131,262	28,510	28,357	7,651	16,388
$20,000 under $25,000	15,140	340,863	14,081	289,756	54,592	53,383	15,062	44,997	13,954	314,458	13,171	275,618	53,130	52,197	13,876	40,045
$25,000 under $30,000	8,468	229,755	7,709	188,535	30,238	29,785	8,256	33,060	8,291	225,096	7,532	184,283	30,061	29,608	8,079	32,114
$30,000 under $50,000	8,947	336,488	7,231	216,283	32,291	31,597	8,895	61,046	8,391	315,510	7,094	214,932	31,303	30,609	8,339	56,137
$50,000 under $100,000	1,883	122,223	1,534	64,449	7,551	7,271	1,873	30,413	1,708	110,334	1,482	61,946	7,164	6,956	1,708	26,738
$100,000 under $200,000	288	36,658	218	13,530	924	846	288	12,798	255	32,219	209	13,097	865	802	255	11,157
$200,000 under $500,000	46	11,829	25	2,449	156	135	46	4,214	41	10,478	**24	**2,284	149	130	41	3,641
$500,000 under $1,000,000	5	3,236	4	36	14	13	5	1,565	3	1,985	**	**	11	11	3	880
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
All returns, summary:																
Under $5,000	43,835	103,555	36,498	103,617	66,484	60,915	12,008	2,070	11,691	10,762	9,780	25,193	29,785	27,886	*31	*31
$5,000 under $10,000	63,178	440,217	57,677	389,596	137,528	128,644	50,550	21,814	23,391	181,877	21,173	154,141	75,977	69,438	11,828	5,665
$10,000 under $15,000	32,839	408,300	30,323	356,694	92,121	88,890	32,117	37,311	20,661	262,436	19,112	229,680	74,038	71,938	19,939	19,248
$15,000 under $20,000	24,546	424,020	21,927	352,745	81,076	79,494	23,080	46,049	20,331	352,067	18,478	297,356	73,006	71,959	18,865	34,995
$20,000 or more	34,777	1,081,052	30,802	775,038	125,766	123,030	34,425	188,093	32,643	1,010,080	29,512	752,160	122,683	120,313	32,301	170,711
Virginia																
All returns, total	**2,112,341**	**31,651,293**	**1,960,713**	**27,417,691**	**4,981,253**	**4,790,282**	**1,684,086**	**4,589,884**	**1,078,986**	**23,180,336**	**1,016,690**	**20,044,493**	**3,654,299**	**3,528,218**	**942,395**	**3,494,436**
Under $2,000	156,754	77,297	142,860	192,103	192,976	188,755	153	1,069	8,906	—77,259	2,113	20,672	28,120	23,909	*67	*825
$2,000 under $4,000	190,583	557,856	174,829	483,499	286,855	267,393	*39,983	*3,156	27,981	87,834	*24,199	*68,224	90,237	78,400	—	—
$4,000 under $6,000	188,706	940,751	163,692	798,885	368,922	342,814	123,594	33,467	50,508	236,519	45,509	210,096	180,449	164,344	*6,669	*330
$6,000 under $8,000	226,191	1,573,760	201,451	1,355,468	367,979	335,669	194,287	108,464	42,075	282,975	37,808	244,956	141,289	128,985	10,171	2,794
$8,000 under $10,000	223,123	1,994,090	209,797	1,856,200	480,960	453,401	205,878	153,510	76,810	688,361	74,120	661,597	288,710	274,828	59,565	21,009
$10,000 under $12,000	136,981	1,519,780	132,025	1,434,901	369,584	361,241	134,123	126,147	86,079	956,110	84,195	921,855	298,630	293,068	83,221	58,658
$12,000 under $14,000	114,092	1,488,903	106,390	1,254,330	268,904	248,343	113,216	150,139	77,351	1,020,052	72,431	813,047	228,217	210,438	76,475	85,053
$14,000 under $16,000	136,399	2,042,696	129,923	1,877,600	350,401	348,570	136,209	235,584	78,518	1,180,335	74,211	1,048,949	260,536	260,536	78,328	111,346
$16,000 under $18,000	95,950	1,637,570	91,042	1,500,222	257,405	251,624	95,369	204,321	68,787	1,176,076	67,914	1,112,823	225,999	222,339	68,206	123,693
$18,000 under $20,000	104,825	1,982,130	99,695	1,815,300	302,056	297,524	104,816	249,683	83,223	1,571,094	79,303	1,444,930	272,505	267,973	83,214	177,767
$20,000 under $25,000	187,520	4,194,093	177,045	3,774,476	572,450	556,784	186,584	577,038	155,145	3,486,523	147,668	3,195,123	525,355	512,687	154,219	446,517
$25,000 under $30,000	129,943	3,565,629	124,321	3,168,049	412,518	403,673	128,997	531,391	118,437	3,253,812	113,491	2,888,777	393,664	384,819	117,491	470,731
$30,000 under $50,000	176,852	6,590,486	169,190	5,751,979	592,697	583,054	176,656	1,204,267	164,122	6,114,349	157,288	5,368,236	569,578	559,935	163,926	1,085,625
$50,000 under $100,000	38,299	2,444,202	33,636	1,688,585	134,951	130,349	38,124	612,082	35,481	2,265,720	31,885	1,602,453	129,408	125,627	35,306	557,363
$100,000 under $200,000	5,140	687,822	4,044	347,772	19,041	17,916	**5,964	240,255	4,654	616,682	3,803	328,257	18,190	17,270	4,629	210,470
$200,000 under $500,000	850	232,741	670	95,261	3,090	2,769	**	98,146	794	217,893	656	93,038	2,985	2,685	793	91,219
$500,000 under $1,000,000	97	64,621	74	17,247	340	298	97	30,284	83	55,467	68	16,869	315	280	83	25,516
$1,000,000 or more	36	56,867	29	5,816	124	105	36	30,881	32	47,792	28	4,591	112	95	32	25,517
All returns, summary:																
Under $5,000	448,038	1,086,139	409,438	1,084,399	712,871	673,083	86,332	14,928	74,385	172,841	60,138	237,490	267,854	235,701	*67	*825
$5,000 under $10,000	537,319	4,057,616	483,191	3,601,756	984,821	914,949	477,563	284,738	131,895	1,045,589	123,611	968,054	460,951	434,765	76,405	24,134
$10,000 under $15,000	321,377	4,029,686	305,285	3,630,242	836,321	807,417	317,453	389,519	200,064	2,509,305	189,826	2,190,447	668,177	644,836	196,140	188,576
$15,000 under $20,000	266,870	4,641,392	253,790	4,252,110	712,029	699,885	266,280	576,356	193,894	3,394,363	188,228	3,151,158	617,710	609,518	193,304	367,943
$20,000 or more	538,737	17,836,461	509,009	14,849,183	1,735,211	1,694,948	536,458	3,324,344	478,748	16,058,238	454,887	13,497,345	1,639,607	1,603,398	476,479	2,912,959

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Washington																
All returns, total	**1,683,579**	**25,418,256**	**1,496,022**	**20,999,181**	**3,950,358**	**3,763,233**	**1,317,119**	**3,886,637**	**805,253**	**18,577,994**	**697,479**	**15,083,237**	**2,803,813**	**2,671,146**	**724,455**	**3,025,369**
Under $2,000	185,448	5,105	161,234	265,023	255,200	242,246	4,233	1,852	16,927	—163,583	4,677	46,653	62,225	54,874	825	1,767
$2,000 under $4,000	166,271	462,668	155,638	415,941	207,085	199,261	45,029	2,415	*9,060	*26,484	*4,350	*13,600	39,576	31,752	—	—
$4,000 under $6,000	130,763	646,310	93,752	438,275	222,518	192,271	97,939	22,344	30,733	166,345	*12,677	*46,877	98,626	78,605	*4,727	*433
$6,000 under $8,000	141,786	1,002,684	129,883	905,610	234,774	218,078	129,394	67,465	27,537	195,656	23,959	166,364	98,640	90,269	15,145	1,116
$8,000 under $10,000	126,672	1,110,496	107,216	901,375	275,204	249,837	113,993	84,404	44,759	392,910	37,771	298,617	157,143	145,409	32,520	14,394
$10,000 under $12,000	91,107	984,606	84,045	868,777	218,957	214,023	89,133	87,664	34,091	373,754	32,403	319,197	107,121	106,681	32,475	21,747
$12,000 under $14,000	97,942	1,281,115	81,888	1,004,716	235,365	210,697	96,392	133,129	46,363	612,304	38,282	480,012	164,050	146,563	45,252	46,613
$14,000 under $16,000	91,945	1,362,961	81,785	1,189,205	230,633	218,066	91,262	159,037	51,672	768,301	44,149	645,689	175,906	165,537	50,989	66,407
$16,000 under $18,000	105,730	1,802,025	89,756	1,542,207	269,384	253,829	105,730	232,316	66,436	1,132,339	52,855	906,883	217,217	201,662	66,436	120,247
$18,000 under $20,000	75,180	1,432,955	68,934	1,193,405	226,526	219,170	74,802	177,773	59,440	1,134,187	53,865	949,826	205,271	197,915	59,062	128,429
$20,000 under $25,000	180,397	4,024,807	176,138	3,689,452	572,223	567,043	180,365	575,304	139,609	3,151,824	135,350	2,909,153	494,607	491,391	139,577	418,595
$25,000 under $30,000	107,216	2,938,893	101,018	2,578,394	374,387	370,461	106,185	416,203	103,805	2,842,741	98,428	2,511,912	369,842	365,916	103,086	400,548
$30,000 under $50,000	147,690	5,428,291	136,098	4,462,861	499,418	485,477	147,436	1,011,415	141,696	5,215,610	131,434	4,322,888	490,454	477,173	141,442	964,863
$50,000 under $100,000	29,521	1,947,185	24,044	1,138,601	108,241	103,533	**35,129	516,533	27,735	1,827,701	23,016	1,083,470	103,703	98,995	27,531	480,108
$100,000 under $200,000	4,833	615,643	3,751	294,830	16,802	15,968	**	225,149	4,413	566,202	3,464	276,268	15,941	15,241	4,412	205,050
$200,000 under $500,000	981	272,060	754	92,830	3,308	2,983	**	120,118	893	249,011	719	89,424	3,181	2,892	892	109,097
$500,000 under $1,000,000	72	49,608	64	11,760	255	224	72	25,235	62	43,087	58	10,942	237	208	62	21,870
$1,000,000 or more	25	50,845	24	5,917	78	66	25	28,280	22	43,121	22	5,463	73	63	22	24,086
All returns, summary:																
Under $5,000	427,304	809,077	370,658	921,732	568,327	536,443	113,320	15,565	30,696	—114,893	9,027	60,253	113,105	97,050	825	1,767
$5,000 under $10,000	323,636	2,418,187	277,065	2,004,492	626,454	565,250	277,268	162,916	98,320	732,704	74,407	511,858	343,105	303,859	52,392	15,944
$10,000 under $15,000	244,181	3,059,925	217,862	2,597,143	587,889	553,793	240,337	311,658	110,740	1,422,482	98,208	1,176,362	373,151	350,730	107,693	104,635
$15,000 under $20,000	217,723	3,803,736	188,546	3,201,168	592,976	561,992	216,982	478,262	147,262	2,598,403	123,346	2,125,245	496,414	467,628	146,521	278,807
$20,000 or more	470,735	15,327,331	441,891	12,274,645	1,574,712	1,545,755	469,212	2,918,237	418,235	13,939,298	392,491	11,209,520	1,478,038	1,451,879	417,024	2,624,217
West Virginia																
All returns, total	**663,634**	**8,930,226**	**609,999**	**7,849,363**	**1,687,729**	**1,634,614**	**502,537**	**1,239,881**	**403,296**	**7,072,265**	**375,180**	**6,209,443**	**1,343,760**	**1,308,784**	**336,583**	**1,018,038**
Under $2,000	45,416	12,691	33,385	39,173	72,490	68,054	*35	*204	8,576	—9,721	*7,591	*13,428	30,822	30,822	*34	*163
$2,000 under $4,000	67,623	182,887	62,357	160,929	92,727	88,764	*3,115	*752	12,388	37,609	*9,390	*25,824	33,902	31,260	—	—
$4,000 under $6,000	85,459	427,446	75,849	359,315	170,774	158,790	49,711	10,605	37,735	195,926	32,187	164,154	106,732	100,503	*7,269	*673
$6,000 under $8,000	52,120	346,181	46,839	309,986	109,072	103,691	40,419	15,637	27,050	181,181	23,267	152,775	76,925	72,865	15,349	3,438
$8,000 under $10,000	51,755	450,309	44,077	379,655	124,892	117,816	50,112	31,006	21,046	185,876	17,170	149,876	78,275	74,314	19,403	5,359
$10,000 under $12,000	52,655	582,850	50,330	538,025	135,481	129,784	52,300	52,547	28,552	317,258	27,070	285,787	99,576	94,722	28,197	20,966
$12,000 under $14,000	49,534	646,505	46,603	597,285	154,761	152,215	48,364	60,771	36,946	481,575	35,034	445,038	135,664	133,118	35,776	37,754
$14,000 under $16,000	46,002	690,823	43,997	633,379	154,146	150,425	45,995	67,693	38,755	578,598	36,750	523,953	140,807	137,086	38,748	52,543
$16,000 under $18,000	41,781	706,472	40,985	658,147	113,703	112,134	41,781	86,403	33,704	572,229	32,908	539,905	103,627	102,666	33,704	63,818
$18,000 under $20,000	30,912	586,678	30,560	575,602	108,147	108,147	30,845	73,114	28,887	548,071	28,535	537,989	105,514	105,514	28,820	65,928
$20,000 under $25,000	62,953	1,423,587	62,133	1,325,212	196,030	193,001	62,953	208,065	55,976	1,268,675	55,156	1,181,758	185,248	182,219	55,976	178,139
$25,000 under $30,000	34,520	926,887	33,741	852,175	109,081	108,157	34,168	152,013	32,975	884,194	32,406	824,496	104,299	103,375	32,766	144,026
$30,000 under $50,000	34,330	1,204,293	32,247	1,064,869	115,617	114,544	34,196	236,482	32,779	1,149,245	31,260	1,034,096	112,816	112,141	32,645	223,058
$50,000 under $100,000	6,924	467,004	5,545	238,078	24,772	23,434	6,893	137,697	6,414	431,286	5,214	225,318	23,786	22,740	6,383	125,330
$100,000 under $200,000	1,349	178,357	1,090	83,863	4,936	4,660	1,349	62,246	1,233	160,979	994	72,203	4,711	4,476	1,233	56,072
$200,000 under $500,000	271	72,426	237	29,826	1,014	925	271	31,780	255	67,635	226	29,110	979	895	255	29,487
$500,000 under $1,000,000	25	17,404	19	2,324	69	58	25	9,500	20	14,224	17	2,213	60	53	20	7,920
$1,000,000 or more	5	7,425	5	1,520	17	15	5	3,365	5	7,425	5	1,520	17	15	5	3,365
All returns, summary:																
Under $5,000	160,072	406,242	139,856	388,072	232,452	221,785	34,100	7,494	35,727	93,537	29,773	93,591	96,575	92,139	*34	*163
$5,000 under $10,000	142,301	1,013,273	122,651	860,987	337,503	315,330	109,292	50,711	71,068	497,335	59,832	412,467	230,081	217,625	42,021	9,470
$10,000 under $15,000	125,510	1,566,997	119,615	1,442,789	366,370	356,228	123,985	144,714	87,656	1,119,877	83,623	1,021,099	310,205	300,906	86,131	87,606
$15,000 under $20,000	95,374	1,646,330	92,860	1,559,649	299,868	296,477	95,300	195,815	79,188	1,377,854	76,674	1,311,573	274,983	272,200	79,114	153,403
$20,000 or more	140,377	4,297,384	135,017	3,597,867	451,536	444,794	139,860	841,148	129,657	3,983,663	125,278	3,370,713	431,916	425,914	129,283	767,396

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wisconsin																
All returns, total	**1,923,298**	**27,505,082**	**1,730,836**	**22,965,759**	**4,808,708**	**4,556,668**	**1,477,922**	**3,687,504**	**969,528**	**20,650,701**	**868,925**	**17,300,384**	**3,617,305**	**3,443,778**	**870,305**	**2,882,808**
Under $2,000	226,987	191,821	201,300	270,623	302,104	289,956	*384	*1,049	15,569	−62,906	2,999	35,939	69,112	61,330	*384	*1,049
$2,000 under $4,000	192,597	575,303	176,024	509,136	252,751	238,508	71,666	4,275	13,774	37,514	*10,541	*36,441	58,022	53,814	—	—
$4,000 under $6,000	158,446	788,066	111,570	513,115	275,056	220,039	116,937	29,679	26,005	130,613	*7,266	*25,414	98,544	66,719	*431	*457
$6,000 under $8,000	156,624	1,095,636	125,834	786,792	290,608	259,211	133,246	67,633	40,170	284,840	21,298	104,235	139,450	121,832	22,663	4,441
$8,000 under $10,000	141,449	1,281,149	124,867	1,008,641	304,516	267,956	125,352	88,030	75,281	690,664	59,751	449,700	231,722	198,475	59,184	24,926
$10,000 under $12,000	118,120	1,297,467	106,292	1,101,330	254,941	235,138	108,095	119,606	45,447	494,227	42,264	423,561	153,373	141,414	41,185	27,258
$12,000 under $14,000	97,084	1,256,325	88,706	980,770	230,812	208,560	95,058	126,205	47,911	620,737	42,846	465,573	166,353	149,463	45,885	41,666
$14,000 under $16,000	108,779	1,627,747	103,534	1,408,530	297,384	292,351	106,402	172,547	71,135	1,071,101	68,873	937,766	249,314	246,834	68,758	87,155
$16,000 under $18,000	116,867	1,998,353	111,218	1,806,213	384,629	371,034	116,436	226,171	85,034	1,448,458	83,630	1,339,378	335,819	326,469	84,603	134,866
$18,000 under $20,000	103,085	1,954,604	93,759	1,557,766	362,673	347,386	103,085	224,101	81,432	1,546,835	74,228	1,207,952	328,287	315,122	81,432	158,257
$20,000 under $25,000	229,107	5,109,302	226,563	4,681,202	826,578	817,763	228,370	652,027	214,136	4,771,660	212,298	4,409,998	797,806	788,999	213,399	592,259
$25,000 under $30,000	116,901	3,173,714	115,797	2,957,200	431,997	427,771	116,743	461,497	103,451	2,809,092	102,347	2,631,598	407,615	403,389	103,293	388,731
$30,000 under $50,000	127,255	4,618,960	119,411	3,867,228	476,828	468,615	126,489	791,153	121,910	4,430,671	115,484	3,767,284	468,007	460,651	121,153	753,509
$50,000 under $100,000	24,111	1,558,870	20,962	964,886	95,825	91,864	23,773	376,403	22,751	1,470,375	20,254	936,228	92,497	89,240	22,413	349,133
$100,000 under $200,000	4,941	672,540	4,162	402,129	18,495	17,284	4,941	225,963	4,671	634,166	4,064	388,306	18,061	16,934	4,671	210,729
$200,000 under $500,000	862	237,338	762	131,179	3,234	2,988	862	93,125	779	215,518	715	123,289	3,066	2,864	779	84,335
$500,000 under $1,000,000	71	45,791	66	13,764	237	213	71	18,952	**72	39,895	59	12,644	220	200	**72	16,824
$1,000,000 or more	12	22,096	9	5,254	40	31	12	9,090	**	17,240	8	5,079	37	29	**	7,214
All returns, summary:																
Under $5,000	509,212	1,174,039	444,863	1,078,409	707,343	650,178	139,477	17,954	42,761	33,840	18,702	90,042	179,219	149,708	*384	*1,049
$5,000 under $10,000	366,891	2,757,935	294,732	2,009,898	717,692	625,492	308,108	172,711	128,038	1,046,885	83,153	561,687	417,631	352,462	82,278	29,824
$10,000 under $15,000	273,625	3,399,829	252,015	2,805,972	648,109	603,574	259,640	331,724	129,020	1,633,414	119,368	1,311,287	451,880	420,551	120,798	106,975
$15,000 under $20,000	270,310	4,734,666	251,494	4,048,638	882,330	850,895	269,436	536,905	201,939	3,547,945	192,473	3,062,943	781,266	758,751	201,065	342,227
$20,000 or more	503,260	15,438,612	487,732	13,022,842	1,853,234	1,826,529	501,261	2,628,210	467,770	14,388,618	455,229	12,274,425	1,787,309	1,762,306	465,780	2,402,733
Wyoming																
All returns, total	**192,833**	**2,905,851**	**175,035**	**2,377,209**	**483,764**	**465,304**	**150,319**	**442,897**	**102,745**	**2,215,409**	**91,564**	**1,792,062**	**358,679**	**344,266**	**85,639**	**353,338**
Under $2,000	15,291	−13,269	12,568	27,659	23,699	22,142	49	246	2,732	−26,709	1,271	8,133	10,157	8,945	37	209
$2,000 under $4,000	25,652	77,295	24,146	69,857	31,379	29,832	*11,376	*873	2,219	6,705	1,555	4,870	7,946	6,399	—	—
$4,000 under $6,000	20,742	101,850	18,877	93,801	46,413	44,951	13,364	2,435	6,863	35,997	6,412	37,106	21,346	21,281	*43	*1
$6,000 under $8,000	15,830	104,077	14,430	92,342	33,630	32,250	14,278	3,370	4,040	27,637	2,766	18,511	12,232	10,852	2,488	410
$8,000 under $10,000	6,545	58,967	4,902	39,486	17,023	14,371	5,803	3,294	3,194	28,321	2,539	21,097	11,600	9,650	2,633	723
$10,000 under $12,000	11,210	123,668	10,622	112,065	26,467	24,800	10,699	11,217	5,117	56,440	4,593	46,202	16,788	15,578	4,607	3,236
$12,000 under $14,000	11,885	152,578	10,777	134,367	28,875	27,382	11,523	14,710	7,531	97,293	6,777	84,621	22,964	21,699	7,169	7,355
$14,000 under $16,000	9,767	147,313	9,136	135,747	25,667	25,154	9,416	16,312	6,215	94,266	5,594	83,907	21,794	21,344	5,874	7,786
$16,000 under $18,000	10,311	175,265	9,918	164,137	26,908	26,015	10,255	22,334	6,394	108,757	6,012	98,388	21,536	20,804	6,381	11,403
$18,000 under $20,000	11,368	214,258	10,765	204,135	33,336	32,928	9,920	24,422	8,912	167,885	8,516	161,687	29,547	29,139	7,465	15,966
$20,000 under $25,000	21,119	467,936	19,352	408,847	72,782	70,922	20,848	64,408	18,253	405,805	17,056	361,223	68,058	66,539	17,982	52,625
$25,000 under $30,000	13,887	377,971	13,276	346,655	50,063	49,342	13,810	55,816	13,193	358,525	12,810	333,770	49,141	48,648	13,116	51,633
$30,000 under $50,000	15,145	551,509	13,245	410,342	52,896	51,355	14,981	101,255	14,393	526,194	12,831	403,489	51,695	50,155	14,239	95,235
$50,000 under $100,000	3,225	213,388	2,433	100,276	11,698	11,167	3,145	56,980	2,903	191,902	2,278	93,216	11,083	10,642	2,823	50,041
$100,000 under $200,000	690	90,915	490	29,130	2,361	2,194	686	34,296	645	84,687	464	27,954	2,279	2,133	641	31,280
$200,000 under $500,000	139	39,227	82	6,274	479	421	139	18,827	119	33,272	76	6,192	440	392	119	15,593
$500,000 under $1,000,000	22	15,180	13	1,630	73	64	22	8,155	**22	12,642	**14	**1,697	61	55	**22	6,761
$1,000,000 or more	5	7,723	3	461	15	14	5	3,948	**	5,791	**	**	12	11	**	3,079
All returns, summary:																
Under $5,000	53,385	120,744	48,643	153,969	81,028	76,814	22,255	2,795	6,233	−14,046	4,002	22,076	22,547	19,745	37	209
$5,000 under $10,000	30,675	208,177	26,280	169,176	71,116	66,732	22,615	7,422	12,815	85,996	10,541	67,641	40,734	37,382	5,164	1,134
$10,000 under $15,000	27,677	343,136	25,587	306,498	66,817	63,468	26,578	33,331	15,337	193,326	13,675	164,064	49,013	46,412	14,249	13,751
$15,000 under $20,000	26,864	469,947	25,631	443,952	74,436	72,811	25,235	55,664	18,832	331,316	17,817	310,740	63,616	62,152	17,247	31,996
$20,000 or more	54,232	1,763,847	48,894	1,303,614	190,367	185,479	53,636	343,684	49,528	1,618,818	45,529	1,227,541	182,769	178,575	48,942	306,248

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
APO/FPO[1]																
All returns, total	**377,032**	**3,294,767**	**374,162**	**3,284,979**	**773,095**	**772,627**	**350,551**	**288,930**	**150,097**	**1,813,736**	**150,097**	**1,815,409**	**517,408**	**517,104**	**135,845**	**155,060**
Under $2,000	*2,870	*1,467	—	—	*2,870	*2,870	—	—	—	—	—	—	—	—	—	—
$2,000 under $4,000	*14,218	*41,156	*14,218	*41,156	*14,218	*14,218	*4,859	*87	—	—	—	—	—	—	—	—
$4,000 under $6,000	131,479	714,990	131,479	714,583	136,414	136,414	131,479	44,753	*4,935	*27,848	*4,935	*27,848	*9,870	*9,870	*4,935	*296
$6,000 under $8,000	90,565	625,934	90,565	627,322	177,313	177,313	82,980	36,439	*32,749	*248,106	*32,749	*249,792	101,326	101,326	*25,164	*6,969
$8,000 under $10,000	50,710	450,225	50,710	449,365	176,312	176,312	44,043	19,361	45,623	405,373	45,623	404,512	171,225	171,225	*38,956	*14,446
$10,000 under $12,000	23,880	262,151	23,880	259,880	78,730	78,730	23,880	19,211	*17,358	*188,604	*17,358	*186,443	65,729	65,729	*17,358	*10,920
$12,000 under $14,000	*11,484	*147,072	*11,484	*149,805	32,004	32,004	*11,484	*11,403	*11,484	*147,072	*11,484	*149,805	32,004	32,004	*11,484	*11,403
$14,000 under $16,000	*15,068	*225,719	*15,068	*233,009	40,493	40,493	*15,068	*25,659	*9,207	*138,220	*9,207	*147,265	32,508	32,508	*9,207	*12,126
$16,000 under $18,000	15,175	259,304	15,175	254,898	48,451	48,451	15,175	32,876	*10,048	*170,881	*10,048	*167,061	41,510	41,510	*10,048	*17,994
$18,000 under $20,000	*9,493	*184,312	*9,493	*187,789	27,866	27,866	*9,493	*25,433	*7,446	*143,695	*7,446	*148,251	25,819	25,819	*7,446	*17,636
$20,000 under $25,000	*5,543	*132,369	*5,543	*136,392	18,293	18,293	*5,543	*20,367	*5,543	*132,369	*5,543	*136,392	18,293	18,293	*5,543	*20,367
$25,000 under $30,000	*197	*5,456	*197	*6,115	*394	*394	*197	*1,015	*197	*5,456	*197	*6,115	*394	*394	*197	*1,015
$30,000 under $50,000	5,570	193,896	5,570	191,656	16,931	16,931	5,570	37,601	*4,909	*168,774	*4,909	*164,822	16,270	16,270	*4,909	*32,807
$50,000 under $100,000	*753	*46,272	*753	*31,843	2,674	2,206	*753	*12,872	*577	*34,449	*577	*26,045	2,334	2,030	*577	*8,079
$100,000 under $200,000	*21	*2,889	*21	*1,057	*126	*126	*21	*1,000	*21	*2,889	*21	*1,057	*126	*126	*21	*1,000
$200,000 under $500,000	**6	**1,556	**6	**109	**6	**6	**6	**852	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
All returns, summary:																
Under $5,000	*31,144	*104,118	*28,274	*102,652	*31,144	*31,144	*18,915	*2,590	—	—	—	—	—	—	—	—
$5,000 under $10,000	258,698	1,729,653	258,698	1,729,773	475,983	475,983	244,446	98,050	83,307	681,327	83,307	682,153	282,421	282,421	69,055	21,712
$10,000 under $15,000	44,214	538,124	44,214	540,719	126,509	126,509	44,214	46,142	33,955	409,498	33,955	413,781	109,771	109,771	33,955	28,894
$15,000 under $20,000	30,886	540,435	30,886	544,662	101,035	101,035	30,886	68,440	21,588	378,975	21,588	385,044	87,799	87,799	21,588	41,186
$20,000 or more	12,090	382,438	12,090	367,173	38,424	37,956	12,090	73,707	11,247	343,936	11,247	334,431	37,417	37,113	11,247	63,268
Puerto Rico																
All returns, total	**31,625**	**345,724**	**20,429**	**262,608**	**97,376**	**92,030**	**14,163**	**24,133**	**19,261**	**207,341**	**10,606**	**143,223**	**76,132**	**70,786**	**3,575**	**9,248**
Under $2,000	*1,780	*—1,359	*3	*536	10,671	10,671	—	—	*1,780	*—1,359	*3	*536	10,671	10,671	—	—
$2,000 under $4,000	*3,552	*10,200	*1,776	*5,937	*12,432	*10,656	—	—	*3,552	*10,200	*1,776	*5,937	*12,432	*10,656	—	—
$4,000 under $6,000	*2,223	*10,867	*1,776	*9,038	12,444	12,444	—	—	*447	*1,829	—	—	*1,788	*1,788	—	—
$6,000 under $8,000	*7,869	*53,105	*1,776	*10,803	23,853	20,301	*2,541	*948	*5,328	*33,636	*1,776	*10,803	21,312	17,760	—	—
$8,000 under $10,000	*6,250	*53,019	*6,250	*53,019	*6,250	*6,250	*6,250	*5,625	—	—	—	—	—	—	—	—
$10,000 under $12,000	*3,560	*42,216	*3,560	*46,496	*12,202	*12,202	—	—	*3,560	*42,216	*3,560	*46,496	*12,202	*12,202	—	—
$12,000 under $14,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$14,000 under $16,000	*1,019	*15,983	*1,019	*15,983	*3,057	*3,057	*1,019	*1,282	*1,019	*15,983	*1,019	*15,983	*3,057	*3,057	*1,019	*1,282
$16,000 under $18,000	*1,019	*16,812	*1,019	*16,812	*7,133	*7,133	—	—	*1,019	*16,812	*1,019	*16,812	*7,133	*7,133	—	—
$18,000 under $20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$20,000 under $25,000	*2,044	*44,389	*2,044	*41,425	*3,066	*3,066	*2,044	*480	*511	*10,654	*511	*7,690	*1,533	*1,533	*511	*36
$25,000 under $30,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$30,000 under $50,000	*1,973	*70,204	*883	*35,454	*5,712	*5,712	*1,973	*5,995	*1,973	*70,204	*883	*35,454	*5,712	*5,712	*1,973	*5,995
$50,000 under $100,000	*314	*26,629	*314	*27,019	485	485	*314	*8,591	*50	*3,508	*50	*3,427	221	221	*50	*724
$100,000 under $200,000	*18	*2,076	*9	*85	*63	*45	*18	*530	*18	*2,076	*9	*85	*63	*45	*18	*530
$200,000 under $500,000	*4	*1,583	—	—	*8	*8	*4	*682	*4	*1,583	—	—	*8	*8	*4	*682
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
All returns, summary:																
Under $5,000	*5,779	*10,670	*1,779	*6,473	24,891	23,115	—	—	*5,779	*10,670	*1,779	*6,473	24,891	23,115	—	—
$5,000 under $10,000	*15,895	*115,162	*9,802	*72,860	40,759	37,207	*8,791	*6,573	*5,328	*33,636	*1,776	*10,803	21,312	17,760	—	—
$10,000 under $15,000	*3,560	*42,216	*3,560	*46,496	*12,202	*12,202	—	—	*3,560	*42,216	*3,560	*46,496	*12,202	*12,202	—	—
$15,000 under $20,000	*2,038	*32,795	*2,038	*32,795	10,190	10,190	*1,019	*1,282	*2,038	*32,795	*2,038	*32,795	10,190	10,190	*1,019	*1,282
$20,000 or more	4,353	144,881	3,250	103,983	9,334	9,316	4,353	16,278	*2,556	*88,024	*1,453	*46,656	7,537	7,519	*2,956	*7,966

Footnotes at end of table.

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
U.S. Citizens Abroad[2]																
All returns, total	**194,787**	**3,578,001**	**137,368**	**3,361,447**	**555,103**	**531,229**	**93,611**	**423,457**	**92,215**	**2,783,822**	**81,032**	**2,736,303**	**385,816**	**379,300**	**64,276**	**339,215**
Under $2,000	46,069	—9,611	*12,829	*13,834	94,363	94,096	*98	*130	*4,460	*—4,733	—	—	30,294	30,068	—	—
$2,000 under $4,000	*12,681	*38,762	*4,227	*6,696	*25,362	*21,135	—	—	—	—	—	—	—	—	—	—
$4,000 under $6,000	*14,401	*79,807	*5,373	*27,608	43,777	31,094	*9,600	*1,663	*5,374	*28,105	*4,800	*25,744	22,069	22,067	*573	*7
$6,000 under $8,000	*18,411	*140,272	*18,411	*136,085	77,207	77,207	*4,801	*7,747	*9,956	*77,523	*9,956	*87,610	64,524	64,524	*573	*145
$8,000 under $10,000	*11,879	*103,993	*11,879	*126,869	35,968	35,968	*7,652	*1,716	*7,079	*61,735	*7,079	*89,195	*31,168	*31,168	*7,079	*1,190
$10,000 under $12,000	*4,861	*53,393	*4,287	*65,663	20,018	19,566	*3,404	*1,968	*4,861	*53,393	*4,287	*65,663	20,018	19,566	*3,404	*1,968
$12,000 under $14,000	*16,063	*208,159	*12,885	*158,282	32,298	29,120	*9,535	*8,941	*3,350	*44,299	*172	*9,034	13,229	10,051	*3,178	*3,378
$14,000 under $16,000	*3,589	*54,945	*3,363	*47,860	*4,041	*3,815	*284	*668	—	—	—	—	—	—	—	—
$16,000 under $18,000	*3,197	*54,824	*3,148	*48,624	9,886	9,837	*3,148	*1,550	*3,197	*54,824	*3,148	*48,624	9,886	9,837	*3,148	*1,550
$18,000 under $20,000	*7,435	*139,670	*7,435	*161,766	16,330	16,330	*6,524	*16,008	*5,296	*99,320	*5,296	*111,570	13,342	13,342	*5,198	*9,722
$20,000 under $25,000	15,767	358,888	14,194	300,487	59,971	59,971	12,867	33,560	14,440	326,726	12,867	268,318	58,644	58,644	11,541	26,214
$25,000 under $30,000	*4,709	*128,018	*4,660	*127,626	16,344	16,344	*3,212	*14,247	*1,546	*40,925	*1,497	*43,270	9,203	9,203	*49	*446
$30,000 under $50,000	18,192	744,100	18,045	763,309	59,545	57,681	16,869	105,566	17,604	722,034	17,506	735,175	57,661	55,797	16,330	104,734
$50,000 under $100,000	14,133	952,007	13,420	928,840	46,489	45,861	12,479	132,731	11,996	813,473	11,507	837,622	43,124	42,667	10,342	109,473
$100,000 under $200,000	2,961	378,784	2,814	357,875	11,971	11,718	2,728	57,792	2,669	343,506	2,559	330,427	11,214	10,961	2,498	53,830
$200,000 under $500,000	396	104,338	366	77,534	1,392	1,359	371	20,168	351	91,020	329	72,710	1,311	1,290	330	16,182
$500,000 under $1,000,000	34	23,772	26	8,774	111	99	30	7,008	**36	19,899	23	7,624	104	92	**33	6,421
$1,000,000 or more	9	23,881	6	3,718	30	28	9	11,992	**	11,772	6	3,718	25	23	**	3,954
All returns, summary:																
Under $5,000	59,896	34,577	*17,629	*25,205	124,882	120,388	*671	*138	*5,606	*694	*573	*4,676	35,451	35,225	*573	*7
$5,000 under $10,000	43,545	318,645	35,090	285,885	151,795	139,112	*21,480	*11,119	*21,263	*161,936	*21,262	*197,873	112,604	112,602	*7,652	*1,335
$10,000 under $15,000	21,376	268,225	17,398	226,181	53,220	49,364	*12,939	*10,909	*8,211	*97,692	*4,459	*74,697	33,247	29,617	*6,582	*5,346
$15,000 under $20,000	13,769	242,767	13,720	256,013	29,353	29,304	*9,956	*18,225	*8,493	*154,144	*8,444	*160,194	23,228	23,179	*8,346	*11,272
$20,000 or more	56,201	2,713,788	53,531	2,568,163	195,853	193,061	48,565	383,066	48,642	2,369,356	46,294	2,298,863	181,286	178,677	41,123	321,254

*Estimate should be used with caution because of the small number of sample returns on which it is based.
**Data combined to avoid disclosure of information for specific taxpayers.
[1]Returns filed from Army Post Office and Fleet Post Office addresses.
[2]Returns filed by U.S. citizens living in U.S. possessions or abroad.
NOTE: Detail may not add to total because of rounding.

Section 6

Explanation of Terms

Explanations of terms are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or related regulations, procedures, or policies. Code sections cited were those in effect for 1978. Section 8, 1978 Forms and Instructions, provides further information about many of the items in this report. Where appropriate, a cross reference is provided to additional explanatory material found in sections 1 through 5.

Accelerated Depreciation on Low-Income Rental Housing

See "Tax Preferences."

Accelerated Depreciation on Other Real Property

See "Tax Preferences."

Accelerated Depreciation on Leased Personal Property

See "Tax Preferences."

Additional Tax for Tax Preferences (minimum tax)

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

(1) 15 percent of any 1978 net operating loss which the taxpayer could carry to a future year (this amount then to be paid as a "deferred minimum tax" for the year to which the net operating loss was carried);

(2) "unused" portions of the credit for the elderly, the political contributions credit, the child care credit, and, beginning with 1978, the residential energy credit; the unused portion was the amount by which these credits exceeded income tax before credits reduced by the general tax credit. (See also section 3, Tax Computation and Tax Rates, for a description of the computation of this tax.)

Adjusted Gross Income

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

(1) ordinary and necessary expenses of operating a trade or business,

(2) employee business and moving expenses,

(3) expense deductions attributable to rents and royalties,

(4) expenses of outside salesmen attributable to earning a salary, commission, or other compensation,

(5) depreciation and depletion allowed life tenants and income beneficiaries of property held in trust,

(6) exclusion of allowable "disability income" if the disability income was included in gross salary,

(7) deductible losses from sales of capital assets and other property,

(8) deductible portion of the excess of net long-term capital gain over net short-term capital loss,

(9) excludable portion of qualified dividends (up to $100 per taxpayer),

(10) business net operating loss deduction,

(11) contributions to a self-employed retirement fund ("Keogh Plan") by the self-employed, and to individual retirement arrangements by employees or self-employed persons,

(12) forfeited interest penalties, incurred by persons who made premature withdrawals of funds from time savings accounts,

(13) alimony payments,

(14) exclusion of the ordinary income portion (in contrast to the amount treated as long-term capital gain) of the taxable amount of a lump-sum distribution from a qualified pension or retirement plan, taxed separately from other sources of income at the taxpayer's election, and

(15) beginning with 1978, deductions for certain excess costs of living abroad.

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

Adjusted Gross Income Less Investment Interest

Each of these items is defined in this section. However, for a complete description of this income concept see "High-Income Returns, Taxable and Nontaxable," in section 1, Returns Filed and Sources of Income.

Adjusted Gross Income Plus Excluded Tax Preferences

Each of these items is defined in this section. However, for a complete description of this income concept see "High-Income Returns, Taxable and Nontaxable," in section 1, Returns Filed and Sources of Income.

Adjustments

See "Statutory Adjustments."

Age 65 or Over

The presence of the additional exemption allowed taxpayers age 65 or over was used as the basis of this classification. In the case of joint returns of husbands and wives, some had only one additional exemption for age 65 or over while others had two additional exemptions for age, indicating that both husband and wife were age 65 or more. Whether one or two exemptions were claimed, the return was considered as a return of a taxpayer age 65 or over. (See also section 4, Taxpayers Age 65 or Over; Credit for the Elderly.)

Alimony Received

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

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

All Other Taxes

For purposes of this report, this amount represented the sum of the self-employment tax, tax from recomputing prior-year investment credit, social security taxes on tip income, any penalty taxes on individual retirement arrangements (IRA's), and any other unspecified taxes. This was in contrast to the "other taxes" portion of the Form 1040 itself, which was composed of the taxes listed above plus the additional tax for tax preferences (minimum tax). The minimum tax is tabulated in this report as part of "total income tax" and serves as part of the requirements for determining the taxable or nontaxable classification of a return. (See also "Taxable and Nontaxable Returns" and "Total Income Tax" in this section.)

Alternative Computation of Tax

This method of computing income tax limited the tax rate on the first $25,000 (first $12,500 for married persons filing separately) of the taxable portion of the excess of net long-term capital gain over net short-term capital loss to 50 percent. (Because the alternative tax was computed at no less than 50 percent, the computation was advantageous only to taxpayers whose taxable income was large enough to be taxed at rates higher than 50 percent under the regular tax computation method.) Amounts in excess of this $25,000 ($12,500) base were taxed at the regular rates.

Taxpayers with large amounts of taxable income which included both personal service income (wages, pensions, and the like) and net long-term capital gains could avail themselves of the "maximum tax" on this income (limiting the tax rate on personal service income to 50 percent) as well as the alternative tax on net long-term capital gains. (See also "Maximum Tax on Personal Service Income" in this section and "Alternative Tax Computation" in section 3, Tax Computation and Tax Rates.)

Amortization of Child Care Facilities

See "Tax Preferences."

Amortization of On-the-Job Training Facilities

See "Tax Preferences."

Amortization of Pollution Control Facilities

See "Tax Preferences."

Amortization of Railroad Rolling Stock

See "Tax Preferences."

Bad Debt Reserves

See "Tax Preferences."

Balance Due After Remittance

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

Blindness Exemptions

See "Exemptions."

Business Energy Investment Credit

The Energy Tax Act of 1978 provided for an additional 10 percent investment credit for business energy property acquired and placed into service or constructed after September 30, 1978. Property eligible for the energy investment credit had to have a useful life of 3 years or more and had to fall into one of the six following categories: (1) alternative energy property, (2) solar or wind energy property, (3) specifically defined energy property, (4) recycling equipment, (5) shale oil equipment, or (6) equipment for producing natural gas from geo-pressured brine. Each of these types of property was further defined by the Act. In addition, the Act specified that, in certain situations, property eligible for the energy investment credit did not qualify for the regular investment credit.

Under the law, two separate parts of the business energy investment credit were distinguished—one for solar and wind property and the other for the remaining five categories of qualifying property. For all categories of the business energy property other than solar and wind property, the credit was 10 percent of the investment in the energy property. This amount was then added to any credit computed for regular investment credit purposes and, as such, could only be used to reduce "income tax before credits." This amount is shown in the statistics as "business energy investment credit, nonrefundable portion." For solar and wind property, the credit was again 10 percent of the investment. However, this portion was not included in the regular investment credit, but rather was treated as a taxpayment used to reduce "total tax liability," which could be refunded to the taxpayer. This amount is shown in the statistics as "business energy investment credit, refundable portion." (See also section 3, Tax Computation and Tax Rates.)

Additional information on the business energy investment credit will be available from Statistics of Income—1978, Sole Proprietorship Returns.

Business or Profession Net Profit or Loss

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

Business costs and expenses were deductible from gross receipts or gross sales in arriving at net profit or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net profit. The deduction of net operating losses from other years was not considered a business expense, but was offset, instead, against "other income" on the proprietor's income tax return.

Information on business receipts and expenditures can be found in Statistics of Income—Sole Proprietorship Returns.

Capital Assets

See "Sales of Capital Assets."

Capital Gain Distributions Reported on Form 1040

These distributions included the following:
(1) Long-term capital gains credited or distributed to individual taxpayers by regulated investment companies (mutual funds). Gains credited but not distributed were reported as income, but the taxpayer was also credited with the amount of tax paid on the gains by the regulated investment company (mutual fund);
(2) Long-term capital gains distributed by real estate investment trusts.
Normally, taxpayers would have reported these distributions on the supporting schedule used for this type of income (Schedule D, Capital Gains and Losses). However, if the taxpayers did not need Schedule D to report any other gains or losses or to compute the alternative tax, they then entered 50 percent of the capital gain distributions directly on line 15, page 1 of Form 1040.
For purposes of this report, "capital gain distributions reported on Form 1040" are tabulated as part of "sales of capital assets" and are reflected in the long-term capital gain and loss and net capital gain and loss data. (See also "Sales of Capital Assets" in this section.)

Capital Gains and Losses

See "Sales of Capital Assets."

Capital Loss Carryover

See "Sales of Capital Assets."

Casualty and Theft Loss, Net

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

Child Care Credit

This credit was claimed by taxpayers who incurred expenses for the care of dependent children under age 15 (or other dependents or spouses who were disabled) while these taxpayers were working. Qualifying expenses included both those for services performed within the home (such as for babysitters, maids, and cooks) and, in the case of children under age 15, services outside the home, such as those performed by day-care centers or nursery schools.
The actual credit equalled 20 percent of the smallest of the following three amounts:
(1) total qualifying expenses, as described above;
(2) earned income while these expenses were being incurred; for this purpose, "earned income" meant salaries, wages, tips, and other employee compensation plus net earnings from self-employment. In the case of a married couple, neither of whom was disabled, the lower of the two earned incomes had to be used; couples with only one earned income, or who did not file a joint return, did not qualify for the credit unless one spouse was a full-time student at an educational institution during each of 5 calendar months during the tax year;
(3) $2,000 ($4,000 if the expenses incurred were for care of two or more qualifying dependents).
The child care credit was not refundable and was limited to income tax before credits minus the general tax credit, credit for the elderly, foreign tax credit, investment credit, work incentive (WIN) credit, and contributions to candidates credit.

Contributions Deduction

Contributions deductible from adjusted gross income were gifts, in the form of cash or property, to (a) organizations created in the United States or its possessions, or under its laws, and operated for religious, charitable, scientific, literary, or educational purposes exclusively, or for the prevention of cruelty to children or animals, (b) veteran's organizations, and (c) governmental agencies which used the gifts for public purposes. Individuals who were members of a partnership also included their pro rata share of partnership contributions.
In general, a deduction was allowed for all contributions up to 50 percent of adjusted gross income, with the exception of contributions to private nonoperating foundations which were subject to a 20 percent limitation. However, contributions of certain capital assets which had appreciated in value were subject to a 30 percent limitation unless the taxpayer elected to take the unrealized appreciation into account for tax purposes by reducing the contribution deduction by 50 percent of the potential long-term capital gain on a sale of the property. Contributions exceeding the 50 (or 30) percent limitation could be carried over to be deducted in the next 5 years. (Contributions subject to the 20 percent rule could not be carried over.) Therefore, in addition to contributions made in 1978, the statistics also include amounts carried over from 1973-1977 that were within the current year's percentage limitations.

Contributions to Candidates Credit

An individual taxpayer was allowed to take a credit against income tax for political contributions paid during the year. This political contribution could be to a candidate or candidates for election to a Federal, State, or local office, in a primary, general, or special election, or it could be to a political campaign committee. The credit equalled 50 percent of the amount contributed, limited to $25 ($50 on a joint return).
In lieu of the credit, a taxpayer could elect to take an itemized deduction for the full amount of any political contributions made, limited to $100 ($200 on a joint return). The contribution was reported as a "miscellaneous" deduction (rather than a "contribution") on Schedule A and was tabulated as part of "miscellaneous deductions" for this report.

Credit for Tax on Certain Gasoline, Fuel, and Oil

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

Credit for the Elderly

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

See section 4, Taxpayers Age 65 or Over; Credit for the Elderly, for a more complete description of, and the data on, the credit for the elderly.

Credit on 1979 Estimated Tax

This credit was part of the overpayment on 1978 tax which taxpayers specifically requested to be credited to their estimated tax for 1979. (See also "Overpayment" in this section.)

Deduction for Expense of Living Abroad

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

Dependent Exemptions

See "Exemptions."

Dependents With Unearned Income

An individual who could be claimed as a dependent by another taxpayer had to file a tax return if he or she had unearned income (such as interest, dividends, or capital gains) in excess of $750. In addition, as a result of the Tax Reduction and Simplification Act of 1977, these taxpayers were required to itemize their deductions, even if the total amount of deductions was less than the appropriate zero bracket amount. (This was in contrast to most other taxpayers who could itemize their deductions only if the total itemized deductions exceeded their zero bracket amount.) If these taxpayers also had earned income (such as wages), they could substitute the earned income, if larger, for the amount of itemized deductions; the amount of any earned income substituted, however, was limited to the zero bracket amount. For purposes of the statistics, those returns with earned income equal to or greater than the zero bracket amount were tabulated as "zero bracket amount only" returns. Those returns with earned income less than the zero bracket amount were tabulated as returns with itemized deductions, with any specified itemized deductions tabulated as reported by the taxpayer and any earned income used tabulated as part of "miscellaneous deductions." (See also section 2, Deductions and Exemptions.)

Depletion

See "Tax Preferences."

Disability Income Exclusion

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

Dividend Exclusion

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

Dividends in Adjusted Gross Income

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

Domestic and Foreign Dividends Received

Domestic and foreign dividends received consisted of:

(1) dividends eligible for the dividend exclusion, which were dividends received from domestic corporations, either directly or indirectly (e.g., as a beneficiary of income from estates or trusts, or as a partner for his or her distributive share of partnership profits); and

(2) dividends not eligible for the dividend exclusion, which were dividends received from foreign corporations, tax-exempt farmers' cooperatives, real estate investment trusts, and corporations most of whose business was conducted in U.S. possessions.

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

Earned Income Credit

The Tax Reduction Act of 1975 provided for an "earned income credit," available for Tax Year 1975 to low-income workers who maintained a household and had dependent children whom they claimed as exemptions. This credit was based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment, and was intended to offset the impact of social security taxes on low-income individuals and to encourage them to obtain employment. The Tax Reform

Act of 1976 subsequently continued the earned income credit for Tax Years 1976 and 1977 and liberalized the requirements for claiming the credit. The Tax Reduction and Simplification Act of 1977 extended the earned income credit through taxable years ending in 1978.

The maximum credit was 10 percent of the first $4,000 of earned income, or $400, and was reduced by an amount equal to 10 percent of the taxpayer's adjusted gross income or earned income, whichever was larger, above $4,000. Thus, at the $8,000 adjusted gross income level (or earned income level) the credit was eliminated.

Taxpayers who met the following five conditions were eligible to claim the earned income credit:

(1) had less than $8,000 of adjusted gross income or earned income, whichever was larger,

(2) maintained a household which was the principal place of abode for the taxpayer and either a child who was under 19 years of age or was a full-time student, or a dependent child who was disabled,

(3) were not entitled to exclude from gross income any amount of income earned from sources outside the United States or from sources within U.S. possessions,

(4) had a taxable year that represented a full 12 months, and

(5) filed a joint return if married.

The earned income credit was unique in that it could result in a refund to the extent it was not used to offset the income tax liability. Thus, even if an individual was not otherwise required to file a return, it was to his or her benefit to do so and to claim the earned income credit. See section 3, Tax Computation and Tax Rates, for a further discussion of, and the data on, the earned income credit.

Estate or Trust Net Income or Loss

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

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

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

Additional information on estate or trust income can be found for selected years in Statistics of Income—Fiduciary Income Tax Returns.

Estimated Tax Payments

These payments, summarized on the individual income tax return, were paid quarterly based on the 1978 Declaration of Estimated Income Tax, Form 1040ES. The amount reported included any credit which was applied against the estimated tax by reason of an overpayment of the 1977 tax liability.

Excess Itemized Deductions

This deduction concept represented the amount by which total itemized deductions exceeded the zero bracket amount. (See also "Form of Deduction," "Total Itemized Deductions," and "Zero Bracket Amount" in this section and "Itemized Deductions" in section 2, Deductions and Exemptions.)

Excess Social Security Taxes Withheld

For 1978, if the total social security (FICA) tax withheld was greater than $1,070.85 because an employee worked for more than one employer, the excess could be taken as a credit toward payment of an employee's income tax. Any amount in excess of tax liability was refundable. In the case of a joint return, the credit was computed separately for each taxpayer.

Exemptions

In the computation of taxable income, a $750 deduction was allowed for each exemption claimed.

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

Exemptions were also allowed for qualified dependents. In general, an individual qualified as a dependent if that person had gross income less than $750 ($750 or more if in category (2) below), received more than half his or her support from the taxpayer, was related to the taxpayer (such as a son, daughter, parent), or lived in the taxpayer's home as a member of the household for the whole year.

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

(1) dependents other than children who had gross income less than $750, but filed a return to obtain a refund of tax withheld on wages,

(2) dependent children with unearned income of $750 or more (dividends, interest, capital gains, and the like), and

(3) dependent children under 19 years of age or students regardless of age who either (a) were required to file a return because their gross income was $2,950 or more, or (b) had gross income of less than $2,950, all of it earned income, and filed a return only to obtain a refund of tax withheld on wages.

In each of these instances individuals were counted twice, as taxpayers filing their own returns and as dependents on another taxpayer's return. (See also section 2, Deductions and Exemptions.)

Expanded Income

This amount was obtained by adding together "adjusted gross income" and "tax preferences excluded from adjusted gross income" and then subtracting "investment interest." Each of these terms is explained separately in this section. However, for a further explanation of expanded income, see "High-Income Returns, Taxable and Nontaxable" in section 1, Returns Filed and Sources of Income.

Farm Net Profit or Loss

This source of income was reported by individuals who were sole proprietors of a farm. When there were two or more farms operated by the same

taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all farming activities.

Farm business costs and expenses were deductible from farm gross business receipts in arriving at farm net profit or loss. Excluded from farm net profit or loss were (1) gain from sales of livestock (except poultry) held for breeding purposes, of unharvested crops sold with the land (when the land was held for a period which qualified it for long-term capital gains treatment), and of other farmland, all of which were reported on the separate schedule for sales of property, Form 4797, and (2) farm rental income based on crops or livestock produced solely by the tenant, without material participation of the landowner (or sublessor) in the operation or management of the farm, reported as rental income by the owner on the separate schedule for supplemental income (Schedule E).

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

Foreign Tax Credit

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

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

Additional information is available periodically from Supplemental Report, Statistics of Income—International Income and Taxes, Foreign Income and Taxes on Individual Income Tax Returns.

Form of Deduction

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

Fully Taxable Pensions and Annuities

See "Pensions and Annuities."

Fully Taxable Pensions and Annuities Reported on Form 1040

See "Pensions and Annuities."

General Tax Credit

This credit against income tax was available to all taxpayers with a "tax generated." Except for married persons filing separate returns, the credit equalled the larger of:

(1) the personal exemption credit, equal to $35 multiplied by the number of exemptions, including those for age and blindness; or

(2) the taxable income credit, equal to 2 percent of taxable income reduced by the appropriate zero bracket amount, but never more than $180.

Married persons filing separately could only use the personal exemption method of computing this credit.

The Tax Reduction and Simplification Act of 1977 extended the general tax credit through taxable years ending in 1978 and required the general tax credit to be incorporated into the tax tables, thereby eliminating the need for many taxpayers to make this computation. Those taxpayers ineligible to use the tax tables, however, were still required to compute their own general tax credit.

For purposes of the statistics, the general tax credit is shown for all returns with a "tax generated" even if it was not actually computed by the taxpayer. The amount of the general tax credit was, however, limited, on a return-by-return basis, to the amount of "tax generated."

Heads of Households, Returns of

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

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

Home Mortgage Interest

See "Interest Paid."

Income Averaging

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

"Averageable income" was the amount by which "adjusted taxable income" exceeded 120 percent of the average "base period income" (the average of taxable

income, with certain other adjustments, for the 4 preceding tax years). Briefly, the income averaging computation operated to tax all averageable income at the same rate which applied to the first one-fifth of such income. "Adjusted taxable income" (taxable income for the computation year), from which the averageable income was derived, covered all income except "excess community property income" and certain amounts received by owner employees (see the instructions for Schedule G in section 8, 1978 Forms and Instructions, for definitions). "Base period income" included taxable income and income earned outside the United States or within U.S. possessions which had been excluded from taxation under sections 911 and 931 of the Internal Revenue Code.

Income Earned Abroad

A U.S. citizen who was a bona fide resident of a foreign country could choose one of three methods to reduce U.S. taxable income. All three methods were related to earned income received by the taxpayer while living abroad. (See also "Changes in Law" and section 1, Returns Filed and Sources of Income.)

The first method involved the use of an adjustment to gross income for certain expenses incurred while living abroad. This adjustment was introduced by the Foreign Earned Income Act of 1978. (See "Deduction for Expense of Living Abroad" in this section.)

The second method allowed a taxpayer who resided in a "camp" established by an employer in a "hardship" area to exclude up to $20,000 of earned income from gross income. A taxpayer who lived in a camp for the entire year could use the full exclusion amount; otherwise, the amount was determined on a prorated basis according to the number of days during the year which the taxpayer lived in the camp. This "hardship area deduction" was also introduced by the Foreign Earned Income Act of 1978.

The third method available was for a taxpayer to exempt up to $15,000 ($20,000 for an employee of a tax-exempt domestic charity) of foreign earned income from gross income. A taxpayer who lived abroad for the entire year could use the full exemption amount; otherwise, the exempt portion was prorated based on the number of days the taxpayer lived abroad. An election to use this method to reduce U.S. taxable income also required the use of a special tax computation procedure. For more information on this tax computation method, see "Tax on Partially Tax-Exempt Income" in this section.

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

Additional information is available periodically from the Supplemental Report, Statistics of Income—International Income and Taxes, Foreign Income and Taxes on Individual Income Tax Returns.

Income Subject to Tax

For taxpayers using the regular, alternative, or maximum tax computation methods, income subject to tax was the same as taxable income (adjusted gross income less the personal exemption amount and excess itemized deductions). For taxpayers using the income averaging method, income subject to tax was a reduced amount of taxable income especially computed for the statistics by working backwards from the tax itself. For those returns with tax on partially tax-exempt income, income subject to tax was also computed by working backwards from the tax figure, but it could have been either greater than or less than the actual taxable income depending on whether the taxpayer used the maximum or alternative methods as well. (See also section 3, Tax Computation and Tax Rates.)

Income Tax After Credits

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

Income Tax Before Credits

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

(1) the regular tax, whether derived from the tax tables or tax rate schedules,
(2) the alternative tax on net long-term capital gains,
(3) the income averaging tax,
(4) the maximum tax on personal service income, or
(5) the tax on partially tax-exempt income earned abroad.

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

Income Tax Withheld

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

In addition to income tax withheld on salaries, as reported on Form W-2, tax withheld from pensions and annuities, as reported on Form W-2P, was included in this amount. Beginning with Tax Year 1977, tax withheld on certain gambling winnings, as reported on Form W-2G, was also included.

Individual Retirement Arrangement

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

upon reaching age 70 1/2. Penalty taxes were assessed in the event the taxpayer failed to comply with these limitations.

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

Intangible Drilling Costs

See "Tax Preferences."

Interest Paid

Interest paid on personal debts, mortgages, bank loans, and installment purchases of real or personal property was deductible, but interest paid on money borrowed to buy tax-exempt securities or single premium life insurance and endowment contracts was not. The amounts deductible as interest expense included "investment interest" (that amount paid or accrued on indebtedness incurred, or continued, to purchase or carry property held for investment) as reported on Form 4952, subject to the limitations prescribed in the law. Interest relating to business, royalty, and rental income was deducted directly from these items and was, therefore, not reflected in the interest paid statistics. For installment purchases, interest paid included amounts stated in the contract, certain unstated amounts of interest as provided in Code section 483, and finance charges.

Interest Received

Interest received was the taxable portion of interest received from bonds, debentures, notes, mortgages, personal loans, bank deposits, and savings accounts. Taxpayers were also instructed to include so-called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions. Excluded was the interest on a State or local Government obligation. Such interest was tax-exempt and, therefore, did not have to be reported on the tax return.

Investment Credit

This tax credit was based on a percentage of the "qualified investment" in certain new and used depreciable assets, chiefly machinery and equipment with a useful life of 3 years or more. The applicable percentage for most property acquired and placed into service or constructed during the period January 22, 1975, through December 31, 1976, was 10 percent of the qualified investment as provided for by the Tax Reduction Act of 1975. The Tax Reform Act of 1976 extended this 10 percent rate through 1980. Before January 22, 1975, the credit was, in general, 7 percent.

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

The Energy Tax Act of 1978 allowed taxpayers to claim a refundable investment credit for solar and wind property and a nonrefundable energy investment credit for certain other types of energy property. This was in addition to the regular investment credit if the energy property also qualified as regular investment credit property. The nonrefundable credit was reported and tabulated as part of the regular investment credit, while the refundable portion was reported and tabulated as a taxpayment. (See also "Business Energy Investment Credit" in this section.)

Investment Interest

This was an amount computed for the statistics on all returns, as required by the Tax Reform Act of 1976. It was equal to total interest deducted, other than home mortgage interest, limited to investment income (interest received, dividends, and capital gains). However, since investment income varied according to the income concept tabulated, the amount of investment interest expense varied as well. Thus, for those income concepts which did not include tax preferences (adjusted gross income and adjusted gross income less investment interest), dividends after exclusion and the portion of the excess of net long-term capital gains over net short-term capital losses included in adjusted gross income were used as the basis for computing investment interest expenses. However, for those income concepts which included tax preferences (adjusted gross income plus excluded tax preferences and expanded income), dividends before exclusion and the full amount of net long-term capital gains over net short-term capital losses were used. A step-by-step description of the computation of investment interest as well as a full explanation of the income concepts used is shown under "High-Income Returns, Taxable and Nontaxable" in section 1, Returns Filed and Sources of Income.

Itemized Deductions

See "Total Itemized Deductions."

Itemized Deductions Tax Preference

See "Tax Preferences."

Joint Returns of Husbands and Wives

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

Marital Status

The five marital status classifications were:
(1) joint returns of husbands and wives,
(2) separate returns of husbands and wives,
(3) returns of heads of households,
(4) returns of surviving spouses, and
(5) returns of single persons not heads of households or surviving spouses.

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

Maximum and Alternative Tax Computation

See "Maximum Tax on Personal Service Income."

Maximum and Regular Tax Computation

See "Maximum Tax on Personal Service Income."

Maximum Tax on Personal Service Income

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

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

Personal service net income was used to determine "personal service taxable income." Taxable income was multiplied by the ratio of personal service net income to adjusted gross income. The result (limited to the amount of taxable income) was then subject to reduction by the "tax preference offset," the total amount of tax preferences reported on Form 4625 (see "Tax Preferences" in this section). "Personal service taxable income," then, was the result of applying an earnings ratio to taxable income and then subtracting from that result those items which had already received special tax treatment, namely the tax preferences.

The part of taxable income which was not personal service taxable income was "other taxable income." Other taxable income, in turn, consisted of "other taxable income subject to regular rates" and "other taxable income subject to the capital gains rate."

Tax generated was the sum of tax on personal service taxable income, computed as described in the first paragraph, plus the tax on "other taxable income." Except for taxpayers using the capital gains rate of the alternative tax computation, the tax on "other taxable income" was the regular tax on taxable income less the regular tax on personal service taxable income. For taxpayers electing the alternative tax computation, the tax on "other taxable income" was the alternative tax on capital gains plus the regular tax on taxable income less the regular tax on the sum of personal service taxable income and taxable income from long-term capital gains.

The maximum tax computation was not available to married persons filing separate returns or to taxpayers electing income averaging. (See also "Alternative Computation of Tax" in this section.)

Medical and Dental Expense Deduction

In general, medical and dental expenses could be claimed as itemized deductions to the extent that they exceeded 3 percent of adjusted gross income. Expenditures considered for this deduction were the actual amounts paid during the tax year for health care of the taxpayer, spouse, dependents, and any other person who, except for the fact that he or she had $750 or more of gross income or filed a joint return with his or her spouse, could be claimed as a dependent. Amounts paid for drugs and medicines were included in medical expenses only to the extent that they exceeded 1 percent of adjusted gross income.

Any insurance payment, received on account of medical expenses incurred, reduced the cost which could be considered as medical expenses actually paid by the taxpayer. However, one-half of the cost of medical insurance up to $150 was fully deductible as a medical expense without regard to the 3 percent limitation, while the remaining one-half of the cost plus any excess over $150 was subject to the 3 percent limitation.

Minimum Tax

See "Additional Tax for Tax Preferences."

Miscellaneous Deductions

Included in the statistics were all specified nonbusiness deductions from adjusted gross income for which separate categories were not provided on the return form plus personal casualty and theft losses.

On the return form, miscellaneous deductions included expenses incurred in the collection of income; or for the management, conservation, or maintenance of property held for the production of income subject to tax; gambling losses not in excess of winnings reported in income; amortization of bond premium; expenses connected with the taxpayer's employment (for example, dues to professional societies, cost of tools and supplies for the job, and fees to employment agencies); fees paid for the preparation of a tax return; allowable expenses of an employee in connection with the employer's business; and up to $100 ($200 for a joint return) of contributions to candidates for public office.

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

For purposes of the statistics, miscellaneous deductions also includes any amount of earned income substituted for itemized deductions by taxpayers who qualified as "dependents with unearned income." (See "Dependents with Unearned Income" in this section.)

New Jobs Credit

The new jobs credit, provided for by the Tax Reduction and Simplification Act of 1977, was designed to encourage businesses to hire additional employees. The credit for years beginning in 1978 was 50 percent of the excess of the total unemployment insurance wages (FUTA) paid during Calendar Year 1978 over 102 percent of the total FUTA wages paid during 1977. For purposes of this computation, the maximum FUTA wages were $4,200. Sole proprietors claiming this credit had to reduce their deduction for wage and salary expense by the amount of the credit.

Employers were also allowed to take an additional credit of 10 percent of the first $4,200 of FUTA wages paid to each handicapped employee referred to the employer upon completion of a vocational rehabilitation program. Only wages paid during the 1-year period beginning when the employee was first paid FUTA wages were taken into account in computing the 10 percent credit. The credit was limited to one-fifth of the amount of the regular 50 percent credit which was available without regard to the $100,000 limitation.

The total amount of the credit could not exceed (1) 50 percent of the increase in total wages paid for the year over 105 percent of the total wages paid in the previous year; (2) 25 percent of the current-year FUTA wages; (3) $100,000; and (4) income tax (excluding the penalty taxes on self-employed, or Keogh, plans and the special income averaging tax) after reduction by all tax credits except the residential energy credit. Any excess credit, however, could be carried back to the 3 preceding tax years and the remainder carried forward to the 7 succeeding tax years.

Partnerships, Small Business Corporations, and estates and trusts computed the credit at the entity level and passed it through to be claimed by the partner, shareholder, etc. The amount of the credit allowed to the individual was limited to the individual's proportionate part of the income tax allocable to the interest in the entity.

Other Income

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

Other Tax Credits

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

Other Taxpayments

"Other taxpayments" included the credit from a regulated investment company for tax it paid on undistributed capital gain dividends, the "throwback tax credit" allowed trust beneficiaries for certain taxes previously paid by the trust, and any other unidentified amounts that could not be allocated to excess social security taxes withheld or credit for tax on gasoline, fuel, and oil. Other tax credits, to the extent that they were in excess of total tax and were refundable, were also tabulated as other taxpayments.

Overpayment

An overpayment of tax occurred when the "taxpayments" exceeded "total tax liability." Overpayments could be refunded; or, at the taxpayer's election, taken as a credit on the subsequent year's estimated tax; or taken partly as a refund and partly as a credit against estimated tax. (See also "Credit on 1979 Estimated Tax" and "Refund" in this section and "Overpayment and Tax Due" in section 3, Tax Computation and Tax Rates.)

Partnership Net Profit or Loss

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

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

Partnership net profit or net loss, as shown in this report, did not include dividends qualifying for the exclusion, net short- and long-term capital gain or loss, interest on tax-free covenant bonds, and shares of specially allocated income or loss, even when these amounts were received through a partnership. Such income was included on the tax return on the separate lines provided for these income types. Deductions for which there were separate lines on the return were similarly excluded from partnership net profit or net loss.

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

Payment with Request for Extension of Filing Time

This payment was made when the taxpayer filed Form 4868, Application for Automatic Extension of Time to File U.S. Individual Tax Return, and gained a 2-month extension of time to file the Form 1040. The application operated to extend the time to file. It did not extend the time for payment of expected tax since full payment of any tax due had to be made with the application for extension. When the taxpayer filed the return, he or she entered the amount paid with Form 4868 on Form 1040 to determine any tax still due or any amount of overpayment of tax.

Payments to an Individual Retirement Arrangement

See "Individual Retirement Arrangement."

Penalty Taxes on Individual Retirement Arrangements

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

Pensions and Annuities

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

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

For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution. (In the case of a survivor-beneficiary of a deceased employee, a "death benefit exclusion" of up to $5,000 could be excluded, in addition to the deceased employee's contribution.) The entire amount of pension received for the year was reported on the supplemental income schedule (Schedule E, Form 1040), with the taxable portion shown separately and carried forward to line 18 of Form 1040, and included under the heading "Pensions, annuities, rents, royalties, partnerships, estates and trusts, etc." When it was possible for the retired employee or a survivor to recover the employee's contributions within 3 years by the annuity payments received, the payments were nontaxable until recovered, after which time the pension or annuity was fully taxable. This was the "three-year rule" computation method. If this method was inapplicable, the taxpayer's yearly receipts were prorated into taxable and nontaxable portions based on life expectancy at the time that the pension or annuity started (or "term certain," if the annuity was not payable for life).

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

Personal Exemption Credit

See "General Tax Credit."

Presidential Election Campaign Fund Checkoff

Taxpayers could elect to designate $1 ($2 on a joint return, if both the taxpayer and spouse so elected) of their 1978 tax liability to be applied to the Presidential Election Campaign Fund. This designation could be made by checking the appropriate box on Form 1040 or Short Form 1040A. The election did not affect the size of the taxpayer's tax liability for the year.

Refund

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

Regular Tax Computation

Typically, the taxpayer, in determining "tax generated," first computed tax table or taxable income. Depending on marital status, the taxpayer then applied rates from one of four tax rate schedules to compute the tax. In some instances, the taxpayer used the equivalent tax table or requested the Internal Revenue Service to compute the tax. Returns of such taxpayers are also classified under the regular tax computation method. (See also section 3, Tax Computation and Tax Rates.)

Rent Net Income or Loss

Rent net income or loss constituted a part of adjusted gross income and was determined by deducting from gross rents amounts for depreciation, repairs, maintenance, interest, taxes, commissions, advertising, fuel, insurance, janitor services, and any other allowable expenses related to the rented property. Rental income from farming operations conducted solely by the tenant without material participation of the landowner were also included here.

Residential Energy Credit

In order to reduce energy consumption and to encourage the development and use of alternative energy sources, a residential energy credit was provided for by the Energy Tax Act of 1978. The credit was actually made up of two separate parts, one based on qualified "energy conservation expenditures" and the other on qualified "renewable energy source expenditures," with different requirements for each type of credit. The entire residential energy credit was available for qualified items installed in or on the taxpayer's principal residence from April 20, 1977, through December 31, 1985. However, the credit could not be claimed for any taxable year beginning before January 1, 1978; therefore, it was first available for use on 1978 tax returns. A maximum amount was specified for each part of the credit, although a minimum $10 amount for the sum of both credits was required before any credit was allowed. None of the credit was refundable, but any credit exceeding income tax reduced by all other statutory credits could be carried over to subsequent years through 1987. Before the credit was carried over to a subsequent year, however, it could have been used to reduce the additional tax for tax preferences (minimum tax) for the current year.

The credit for energy conservation property was 15 percent of the first $2,000 of expenditures, including original installation costs, with a maximum credit of $300 per residence over the entire period the credit is to be in effect. The credit was available for each dwelling unit used by the taxpayer as a principal residence; however, the construction of the dwelling unit had to be substantially completed before April 20, 1977, in order for the energy conservation expenditures to qualify. In addition, the taxpayer had to be the first person to use the property installed and that property had to be expected to remain in use for a least 3 years. Energy conservation property consisted of insulation, storm windows and doors, caulking and weather-stripping, and certain other items (such as an automatic energy-saving setback thermostat, furnace replacement burner, or a meter displaying the cost of energy usage).

The credit for renewable energy source property was 30 percent of the first $2,000 and 20 percent of the next $8,000 of expenditures, including labor costs for onsite preparation, assembly, or original installation, with a maximum credit of $2,200 per residence over the entire period the credit is to be

in effect. In contrast to the credit for energy conservation property, the renewable energy source credit was available for items installed on both existing and newly constructed principal residences. The taxpayer had to be the first person to use the property and that property had to be expected to remain in use for at least 5 years. Renewable energy source property consisted of solar, wind, and geothermal energy property.

See section 3, Tax Computation and Tax Rates, for more information and the data on the residential energy credit.

Royalty Net Income or Loss

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; and revenue from patents; copyrights on literary works; trade-marks; formulas; and so on. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231, and as a result of the separate computation required by that section are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets."

Salaries and Wages

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

Sales of Capital Assets, Net Gain or Loss

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

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

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

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

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

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

(1) net long-term gain or loss received from partnerships, fiduciaries, or Small Business Corporations,

(2) capital gain distributions of regulated investment companies (mutual funds) and real estate investment trusts, and

(3) long-term capital loss carryover from recent years prior to 1978.

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

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

Net capital gain—If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. For taxpayers with long-term capital gains, the actual amount shown as net capital gain (and thus carried into adjusted gross income) was less than the computed combined amount. For net long-term capital gains resulting from sales or exchanges of assets before November 1, 1978, 50 percent of these gains (reduced by any short-term capital losses) could be excluded. For net long-term capital gains resulting from sales or exchanges of assets after October 31, 1978, 60 percent of the excess over short-term losses was excludable. Short-term capital gains, on the other hand, were always fully includable in net capital gain.

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

Net capital loss—If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer generally showed a net capital loss. In many cases, however, the actual amount included in net capital loss (and thus carried into adjusted gross income) was less than the computed combined amount. For taxpayers with long-term capital losses, only 50 percent of such losses (reduced by any short-term capital gains) was includable in net capital loss. After this reduction, net capital loss was further limited to the lesser of (a) taxable income (computed without regard to capital loss or personal exemptions) or (b) beginning with 1978, $3,000 ($1,500 for married persons filing separately).

Amounts of capital losses in excess of limitations (a) or (b), whichever was applicable, could be carried over to subsequent tax years, as described above. (See also "Changes in Law" and section 1, Returns Filed and Sources of Income.)

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

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

Self-Employed Retirement Plan (Keogh) Deduction

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

Self-Employment Income

See "Earned Income Credit."

Self-Employment Tax

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

The maximum amount subject to self-employment tax for 1978 was $17,700, reduced by any wages on which social security tax had been withheld by any employer. The maximum self-employment tax payable was $1,433.70, based on the 8.1 percent rate in effect for that year. For 1977, the rate was 7.9 percent, while the maximum amount of earnings subject to the tax was $16,500 and the maximum tax was $1,303.50.

Separate Returns of Husbands and Wives

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

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

Single Persons, Returns of

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

Size of Adjusted Gross Income

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns with deficit and those on which income and loss were equal were classified as having "no adjusted gross income" and appear as a separate class in most basic tables. The absence of a class labelled "no adjusted gross income" indicates that any deficit or breakeven returns in a table were included in the lowest income class.

Size of Expanded Income, Adjusted Gross Income Less Investment Interest, and Adjusted Gross Income Plus Excluded Tax Preferences

The amounts on which these classifications are based—adjusted gross income, investment interest, and tax preferences excluded from adjusted gross income—are each described in this section. Returns on which this computation resulted in zero or a negative amount were included in the lowest income class.

Small Business Corporation Net Profit or Loss

Net income of a qualified Small Business Corporation (defined in section 1371 of the Code), whether or not distributed, was taxed directly through each stockholder. Net losses were allocated to each stockholder to be offset against income from other sources.

Small Business Corporation income shown in this report was the amount taxable to stockholders as ordinary income. Net long-term capital gain, reduced by the special tax imposed at the corporate level, retained its character in the hands of the stockholders and is included in the statistics for net gain or loss from sales of capital assets. Undistributed income earned in previous years was taxable to stockholders in the year it was earned and could be distributed during the current year without any further tax.

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

Social Security Taxes on Tip Income

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

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

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

State Income Tax Refunds

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

States

State classifications were based on the taxpayer's address shown on the pre-printed address label or reported by the taxpayer on the return. Data for returns with addresses outside the 50 States and the District of Columbia are shown in three separate classifications in the State statistics. Returns from the Virgin Islands and those with foreign addresses are classified under "U.S. citizens abroad." Data from qualifying returns filed by bona fide residents of Puerto Rico are shown in a separate category. The third classification covers returns for armed service personnel stationed abroad who filed their returns in New York, California, or Washington where their Army Post Office (APO) or Fleet Post Office (FPO) was located. (See also section 5, State Data.)

Statutory Adjustments

These were certain adjustments to gross income allowed as deductions in arriving at adjusted gross income. Statutory adjustments consisted of the disability income exclusion, moving expense deduction, employee business expense deduction, payments to a self-employed retirement (Keogh) plan, forfeited interest penalty, payments to an individual retirement arrangement (IRA), alimony paid, and beginning with 1978, deduction for expense of living abroad. (See also section 1, Returns Filed and Sources of Income.).

Stock Options

See "Tax Preferences."

Surviving Spouses, Returns of

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

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

Tax Credits

Tax credits consisted of:
(1) credit for the elderly,
(2) investment credit,
(3) foreign tax credit,
(4) contributions to candidates credit,
(5) work incentive (WIN) credit,
(6) general tax credit,
(7) new jobs credit,
(8) residential energy credit, and
(9) "other" tax credits.

In addition, for purposes of this report, the amount of earned income credit used to offset income tax before credits was included under this classification.

Each of the above is described under separate heading in this section. (See also section 3, Tax Computation and Tax Rates.)

Tax Due at Time of Filing

"Tax due" was reported on returns where the "total tax liability" exceeded the total "taxpayments." (See also "Overpayment and Tax Due" in section 3, Tax Computation and Tax Rates.)

Tax From Recomputing Prior-Year Investment Credit

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

Tax credits could not be applied against this additional tax.

Tax Generated

This amount, computed for the statistics, was the tax on "taxable income" or "tax table income" before reduction by the general tax credit. On most returns (those without one of the "taxes from special computations") this equalled "income tax before credits."

Tax on Partially Tax-Exempt Income

Taxpayers with income earned abroad could, for 1978, use a special method of computing tax on their income as provided for originally by the Tax Reform Act of 1976. Basically, under this method, the taxpayer first computed a tax on the full amount of income including any tax-exempt amount, using either the regular, maximum, or alternative tax computation methods. The taxpayer then computed the regular tax on the tax-exempt income. The difference between the two tax figures was the tax on the non-exempt income. This procedure generally resulted in a tax which was higher than the regular tax would have been on the same amount of taxable income. In either case, if all the income were exempt, there was no tax liability. (See also section 3, Tax Computation and Tax Rates.)

Tax Paid with Return

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

Tax Preferences

The following income and deduction items, which were given special treatment in the computation of taxable income, were considered tax preferences and were subject to an additional tax (the so-called "minimum tax"):

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

(2) Amortization of (a) certified pollution control facilities; (b) railroad rolling stock; (c) on-the-job training facilities; and (d) child care facilities. The excess of these special rapid write-offs, over what otherwise would have been a depreciation deduction, was considered a tax preference.

(3) Stock options. Upon exercising a stock option, an employee did not actually receive income when the fair market value of the stock was greater than the option price. This price difference was, however, treated as a tax preference in the year the option was exercised.

(4) Bad debt reserves. Financial institutions were allowed deductions toward a reserve for bad debts under prescribed rules. When these deductions exceeded the amount required by actual experience, the excess was considered a tax preference.

(5) Depletion. The excess of depletion over the adjusted basis of property (reduced by depletion taken in prior years) was a tax preference. Thus, when the taxpayer had written off the investment, a tax preference was realized.

(6) Capital gains. A portion of the excess of net long-term gain over net short-term loss was excluded in computing adjusted gross income. The excluded portion was treated as a preference.

(7) Intangible drilling costs. Intangible drilling expenses incurred by operators of oil and gas wells were chargeable, at the operator's option, either to capital or to current expenses. However, beginning with Tax Year 1976, to the extent that any amount deducted as a current expense exceeded the amount that could have been charged to capital and deducted over the applicable number of years, it had to be reported as a tax preference.

(8) Itemized deductions tax preference. This was the excess of "adjusted itemized deductions" over 60 percent of adjusted gross income. "Adjusted itemized deductions" was defined as all itemized deductions except those for medical and dental expenses and those for casualty and theft losses. (If adjusted itemized deductions exceeded 100 percent of adjusted gross income, the excess over 100 percent was not included as a tax preference, since it had no tax consequence.)

The above items were considered tax preferences, whether incurred directly, by individual taxpayers, or distributed or allocated to them as owners, beneficiaries, or shareholders of partnerships, estates and trusts, Small Business Corporations, and regulated investment companies.

Tax Preferences Excluded from Adjusted Gross Income

The purpose of this item was to approximate, to the extent possible from tax return data, economic income exempted from taxation under provisions of the Internal Revenue Code. Its components were:

(1) dividend exclusion (up to $100 per taxpayer receiving qualified dividends),

(2) capital gains exclusion, and

(3) any other tax preferences reported on Form 4625, except that the "itemized deductions tax preference" was not included in this income concept.

The derivation of "tax preferences excluded from adjusted gross income" is discussed in greater detail in section 1, Returns Filed and Sources of Income, under "High-Income Returns, Taxable and Nontaxable."

Tax Savings From Special Tax Computations

In this report, the amount of tax savings is the difference between the tax resulting from using the provisions of one of the special tax computations (e.g., alternative tax, maximum tax, or tax from income averaging), and the amount of regular tax that would have resulted from not using these provisions.

Tax Table Income

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

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

Taxable and Nontaxable Returns

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

It should be noted that classification as taxable or nontaxable was generally based on each return as it was originally filed; the classification does not reflect any changes resulting from audit or other enforcement activities. However, there was an exception in the case of the earned income credit. Many taxpayers received the credit only after the Internal Revenue Service had reviewed their return during processing for revenue purposes and notified them that they were eligible to receive the credit. Therefore, while these returns were neither amended nor corrected through audit, they were adjusted during revenue processing and these adjustments are reflected in the data. (See also "Earned Income Credit," in section 3, Tax Computation and Tax Rates.)

Taxable Income

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

Taxes From Special Computations

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

(1) the "special averaging tax" (from Form 4972), computed by a taxpayer who received a lump-sum distribution from a qualified pension or retirement plan;

(2) the "multiple recipient special averaging tax" (from Form 5544), computed by a taxpayer who received a share of a single lump-sum distribution from a qualified pension or retirement plan;

(3) the tax on accumulation distributions of trusts (from Form 4970), computed by a taxpayer who received a distribution in the current year which was based on income accumulated by a trust in prior years;

(4) the tax from recapture of prior-year credit for purchase of a new principal residence (from Form 5405), computed by a taxpayer who had claimed the "new house credit" for 1976, but then sold the new house and failed to replace it with another qualifying new house within an 18-month period; and

(5) the penalty tax from premature or excess distributions from a self-employed (Keogh) retirement plan or trust.

None of these taxes could be reduced by the general tax credit, although they were subject to reduction by the other statutory credits.

Taxes Paid Deduction

Taxes allowed as a deduction from adjusted gross income included personal property taxes, State and local income taxes, certain State and local retail sales taxes, State gasoline taxes, taxes paid to foreign countries or U.S. possessions unless a foreign tax credit was claimed, and real estate taxes except those levied for improvements that tended to increase the value of the property. Federal taxes and State and local taxes on cigarettes, tobacco, and alcoholic beverages were not deductible, nor were State and local fees for vehicle license plates (unless the fees were based on the value of the vehicle) or drivers' licenses.

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

Taxpayments

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

(1) income tax withheld,
(2) excess social security taxes withheld,
(3) credit for tax on certain gasoline, fuel, and oil,
(4) payments on 1978 declaration of estimated tax,
(5) payment with request for extension of filing time, and
(6) other taxpayments.

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

While the earned income credit was shown as a taxpayment on the tax return itself, it is tabulated separately for purposes of this report and not included as part of taxpayments. (See also "Earned Income Credit" in this section and in section 3, Tax Computation and Tax Rates.)

Total Income Tax

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

Total Itemized Deductions

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

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

Total itemized deductions was the amount before the zero bracket amount was taken into account. It was tabulated only from returns showing positive adjusted gross income. (See also section 2, Deductions and Exemptions.)

Total Tax Liability

Total tax liability was the sum of income tax after credits, additional tax for tax preferences, self-employment tax, social security tax on tips, tax from recomputing prior-year investment credit, taxes from individual retirement arrangements, and other taxes, reduced by the "earned income credit used to offset all other taxes" (defined under "Earned Income Credit" in section 3, Tax Computation and Tax Rates).

Type of Tax Computation

There were seven methods of computing the tax on income subject to tax (taxable income on most returns) used to classify returns for the statistics. These methods were:

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

(2) alternative tax, computed on Schedule D, Capital Gains and Losses;
(3) income averaging, computed on Schedule G, Income Averaging;
(4) maximum combined with regular tax, computed on Part I, Form 4726, Maximum Tax on Personal Service Income;
(5) maximum combined with alternative tax, computed on Part II, Form 4726, Maximum Tax on Personal Service Income;
(6) tax on partially tax-exempt income, computed on Form 2555, Exemption of, or Deduction from, Income Earned Abroad; and
(7) tax on partially tax-exempt income in combination with (2), (4), or (5).

All of these tax computation methods are described in this section. (See also section 3, Tax Computation and Tax Rates.)

Unused Zero Bracket Amount

This deduction concept represented the amount by which the zero bracket amount exceeded total itemized deductions. (See also "Zero Bracket Amount," "Form of Deduction," and "Total Itemized Deductions" in this section and "Unused Zero Bracket Amount" in section 2, Deductions and Exemptions.)

Work Incentive (WIN) Credit

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

The credit was limited to the first $50,000 of tax liability (defined as income tax less the special income averaging tax from Forms 4792 and 5544 and the Section 72(m)(5) penalty tax, reduced by the general, elderly, foreign tax, investment, and political contributions credits) plus 50 percent of such tax liability in excess of $50,000. Amounts in excess of these limitations could be carried back 3 years and the remainder carried forward to the 7 years subsequent to 1978 for use in computing the credit for these years.

Zero Bracket Amount

This amount replaced the "standard deduction," in effect for 1976 and earlier years. For 1978, as was true for 1977, the zero bracket amount was $3,200 for married taxpayers filing jointly and surviving spouses, $2,200 for single persons and heads of households, and $1,600 for married taxpayers filing separately.

Section 7

Sources of the Data, Description of the Sample and Limitations of the Data

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Sources of the Data

The data in this report were estimated from a stratified simple random sample of unaudited individual income tax returns, Forms 1040 and 1040A, filed by U.S. citizens and residents and processed in the ten service centers of the Internal Revenue Service during Calendar Year 1979. The total sample of 157,792 returns was selected from a population of 90,067,233 returns.

The estimates in this report are intended to represent all returns filed for Income Year 1978. While the overwhelming majority of returns processed during 1979 were for Calendar Year 1978, a few were for non-calendar years ending during 1978 and 1979 and some were delinquent returns for prior years. Returns for recent prior years were used in place of 1978 returns received and processed after December 31, 1979. This was done in the belief that the characteristics of returns due but not yet filed could best be represented by the returns for previous income years that were processed in 1979.

All returns processed during 1979 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns had already been subjected to sampling.

Sample Criteria and Selection

Form 1040 and 1040A returns filed and entered into the Internal Revenue Service's Individual Master File System during 1979 were stratified, by computer, into sample classes based on: the presence or absence of a Schedule C (Profit or Loss from Business or Profession); State from which filed; form used (Form 1040 or 1040A); size of adjusted gross income (or deficit) or largest of specific income (or loss) items; and size of business and farm receipts. Returns were then selected from the sample classes using the ending digits of social security numbers at rates ranging from 0.02 percent to 100 percent.

The five State Groups listed in table 7A were formed on the basis of the combined total number of Forms 1040 and 1040A from each State. For each State contained in each State Group the sample was designed to select a minimum number of 1,600 returns. This resulted in each State Group receiving a different set of sampling rates. In addition, within each State Group the sample was allocated to sample classes so as to reduce variance. A return fell into one of the sample classes when the return amounts for the larger of adjusted gross income or largest of specific income items and size of business plus farm receipts both fit into the boundaries of the sample class.

Table 7A contains the number of returns in the population and sample by sample strata and State Group, along with a description of the sample strata. A comparison of the total population of table 7A with the total estimated population shown in the national tables of this report will disclose a small difference. This difference resulted from an estimated 295,700 returns being excluded from the national tables since they contained no income information or were identified as amended or tentative returns after sampling.

Method of Estimation

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

Sampling Variability

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

Table 7A.—Number of Form 1040 and Form 1040A Returns in the Population and Sample, 1978

Description of sample strata	Total		Number of returns by State group									
			Group 1[1]		Group 2[2]		Group 3[3]		Group 4[4]		Group 5[5]	
	Population	Sample	Population	Sample	Population	Sample	Population	Sample	Population	Sample	Population	Sample
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total	**90,067,233**	**157,792**	**557,905**	**6,893**	**4,679,701**	**33,036**	**3,859,081**	**9,269**	**9,290,833**	**16,051**	**71,679,713**	**92,543**
Non-business and farm (Schedule F only), total	81,506,595	85,955	479,824	3,490	4,173,723	11,834	3,454,756	5,081	8,249,654	9,408	65,148,638	56,142
Form 1040A returns with adjusted gross income under $10,000	26,226,592	5,205	152,379	21	1,432,817	257	1,224,165	229	2,666,695	532	20,750,536	4,166
Adjusted gross income $200,000 or more with no tax after credits and no minimum tax	57	57	—	—	1	1	—	—	2	2	54	54
Larger of adjusted gross income or largest specific income item and Farm receipts												
Under $10,000 — Under $20,000	12,245,147	5,135	66,450	201	661,455	1,021	532,790	359	1,360,303	687	9,624,149	2,867
$10,000 under $15,000 — Under $50,000 Under $10,000 — $20,000 under $50,000	12,925,865	7,383	71,882	336	680,879	1,314	573,971	732	1,326,616	789	10,272,517	4,212
$15,000 under $20,000 — Under $100,000 Under $15,000 — $50,000 under $100,000	10,291,835	7,712	58,115	355	524,095	1,430	437,472	716	1,056,237	1,119	8,215,916	4,092
$20,000 under $30,000 — Under $250,000 Under $20,000 — $100,000 under $250,000	12,626,972	10,584	74,467	512	577,535	1,736	469,095	785	1,231,723	1,476	10,274,152	6,075
$30,000 under $50,000 — Under $500,000 Under $30,000 — $250,000 under $500,000	5,743,403	10,252	44,103	370	236,818	1,188	172,419	474	488,858	945	4,801,205	7,275
$50,000 under $100,000 — Under $750,000 Under $50,000 — $500,000 under $750,000	1,154,544	10,953	11,034	883	48,888	1,485	35,075	585	95,220	1,344	964,327	6,656
$100,000 under $200,000 — Under $1,000,000 Under $100,000 — $750,000 under $1,000,000	233,424	8,708	1,126	544	8,773	940	7,863	329	19,244	990	196,418	5,905
$200,000 under $500,000 — Under $5,000,000 Under $200,000 — $1,000,000 under $5,000,000	51,303	12,513	232	232	2,102	2,102	1,705	671	4,219	987	43,045	8,521
$500,000 or more — Any amount Under $500,000 — $5,000,000 or more	7,453	7,453	36	36	360	360	201	201	537	537	6,319	6,319
Business (Schedules C and F, or C only), total	8,560,638	71,837	78,081	3,403	505,978	21,202	404,325	4,188	1,041,179	6,643	6,531,075	36,401
Adjusted gross income $200,000 or more with no tax after credits and no minimum tax	43	43	—	—	3	3	2	2	1	1	37	37
Larger of adjusted gross income or largest specific income item and Business and farm receipts												
Under $10,000 — Under $20,000	1,876,539	6,023	16,269	227	117,849	2,427	100,843	251	237,945	280	1,403,633	2,838
$10,000 under $15,000 — Under $50,000 Under $10,000 — $20,000 under $50,000	1,525,415	6,004	12,993	202	97,514	2,326	80,425	388	195,966	409	1,138,517	2,679
$15,000 under $20,000 — Under $100,000 Under $15,000 — $50,000 under $100,000	1,451,715	7,642	11,890	240	91,586	2,957	72,216	441	188,474	752	1,087,549	3,252
$20,000 under $30,000 — Under $250,000 Under $20,000 — $100,000 under $250,000	1,916,549	10,999	16,713	436	108,754	3,999	84,059	570	233,051	1,171	1,473,972	4,823
$30,000 under $50,000 — Under $500,000 Under $30,000 — $250,000 under $500,000	1,183,319	10,957	13,527	465	60,992	3,093	44,259	622	123,977	1,044	940,564	5,733
$50,000 under $100,000 — Under $750,000 Under $50,000 — $500,000 under $750,000	456,863	8,572	5,445	589	22,326	1,798	16,557	555	45,425	831	367,110	4,799
$100,000 under $200,000 — Under $1,000,000 Under $100,000 — $750,000 under $1,000,000	103,234	8,871	878	878	4,663	2,308	3,981	500	10,874	1,008	82,838	4,177
$200,000 under $500,000 — Under $5,000,000 Under $200,000 — $1,000,000 under $5,000,000	41,345	7,110	336	336	2,017	2,017	1,793	669	4,891	572	32,308	3,516
$500,000 or more — Any amount Under $500,000 — $5,000,000 or more	5,616	5,616	30	30	274	274	190	190	575	575	4,547	4,547

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

The coefficient of variation (CV) is the standard error of the estimate expressed as a percent of the estimate. Coefficients of variation, computed using a sum-of-squares method, are shown for selected frequency and amount estimates and appear in tables 7.1 and 7.2 of this section. The upper limit coefficients of variation shown in table 7B were computed using a formula based on the sum-of-squares method. These coefficients, applicable to frequencies only, are meant as a general guide for use when computed coefficients of variation are not shown.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. For example, from table 1.4, the amount estimate, X, of State income tax refunds is $2.369 billion and, from table 7.1, its related coefficient of variation, CV(X), is 1.4 percent. The standard deviation (error) of the estimate, SE(X), is needed to construct the interval estimate and is the product of the estimate and its coefficient of variation:

$$SE(X) = X \bullet CV(X)$$

$$= (\$2.369 \text{ billion}) \bullet (0.014)$$

$$= \$0.033 \text{ billion.}$$

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

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

where Y is the population value estimated by X. Based on this data, the interval estimate is from $2.336 billion to $2.402 billion ($2.369 - $0.033 and $2.369 + $0.033). A conclusion that the average estimate of State income tax refunds lies within an interval computed in this way would be correct for approximately two-thirds of all possible similarly selected samples. To obtain this interval estimate with 95 percent confidence, multiply the SE(X) value by two. (For this data the resulting interval would be from $2.303 billion to $2.435 billion.)

Whenever a weighted frequency (and, in most cases, its corresponding amount) is less than 3, the estimate is combined or deleted in order to avoid disclosure of information for specific taxpayers. These combinations and deletions are indicated by a double asterisk (**). In all other cases, estimates based on less than 10 returns are considered unreliable and are indicated by a single asterisk (*) to the left of the data item(s). Estimates with coefficients of variation exceeding 35 percent should also be used with caution. Occasionally, an estimate based on fewer than 10 returns will have a coefficient of variation less than 35 percent. However, coefficients based on so few observations are themselves generally unreliable.

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

Processing and Management of the Sample

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

In transcribing and tabulating the information from the returns in the sample, checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries were altered during statistical editing to make them consistent with other entries on the return and accompanying schedules. Data were also adjusted during editing in an attempt to achieve consistent statistical definitions.

Quality of the basic data abstracted at the processing centers was controlled there by means of a continuous subsampling verification system. In addition, the Statistics Division in the National Office conducted an independent reprocessing of a small subsample of the returns statistically processed in the field as a further check on processing. Prior to tabulation, numerous computer tests were applied to each return record to assure that proper balance and relationships among return items were maintained.

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

Table 7B—Estimated Number of Returns for Selected Upper Limit Coefficients of Variation by Size of Adjusted Gross Income/Deficit

[Cells are estimated number of returns.]

Coefficient of variation (C.V.) (Percent)	Size of adjusted gross income/deficit								
	Under $10,000[1]	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $30,000	$30,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2	23,200,000	7,890,000	6,610,000	5,170,000	1,830,000	428,000	112,000	25,500	Estimates of this
5	3,710,000	1,260,000	1,060,000	827,000	293,000	68,500	17,900	4,100	stratum have no
10	928,000	315,000	264,000	207,000	73,200	17,100	4,500	1,000	C.V. since all
20	232,000	79,000	66,000	51,700	18,300	4,300	1,100	250	returns are in the
30	103,000	35,000	29,400	23,000	8,100	1,900	500	110	sample
35	75,700	25,700	21,600	16,900	6,000	1,400	370	80	
50	37,100	12,600	10,600	8,300	2,900	680	180	40	

[1]This column should be used for estimated number of returns not classified by adjusted gross income/deficit.
NOTE: This table is applicable to frequencies only and not to estimated amounts.

Table 7.1—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Interest received		Alimony received		State income tax refunds		Pensions and annuities			
											Total		In adjusted gross income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	**0.0**	**0.1**	**0.1**	**0.2**	**0.5**	**1.0**	**9.1**	**10.7**	**1.0**	**1.4**	**1.8**	**1.9**	**1.6**	**1.9**
Under $2,000	1.9	14.0	2.1	2.4	3.7	5.1	57.6	54.0	18.7	18.8	11.3	13.9	12.3	15.2
$2,000 under $4,000	1.9	1.9	2.1	2.1	3.4	5.6	30.0	31.9	20.3	26.7	7.8	11.5	8.1	10.0
$4,000 under $6,000	1.9	2.0	2.2	2.3	3.2	5.0	36.2	49.2	18.4	32.9	5.7	6.6	5.7	6.5
$6,000 under $8,000	1.9	1.9	2.2	2.3	3.0	4.9	26.8	31.4	12.7	15.7	5.6	6.4	5.6	6.5
$8,000 under $10,000	2.1	2.1	2.3	2.4	3.0	5.6	25.5	32.0	9.8	18.7	6.0	7.2	6.1	7.2
$10,000 under $12,000	1.4	1.4	1.5	1.6	2.4	5.2	25.5	32.1	7.9	9.4	6.0	7.2	6.0	7.3
$12,000 under $14,000	1.5	1.5	1.6	1.7	2.3	5.6	33.4	34.9	7.1	9.9	6.4	7.7	6.5	7.8
$14,000 under $16,000	1.7	1.7	1.8	1.8	2.4	6.1	34.9	46.5	5.9	7.7	6.9	8.3	7.1	8.6
$16,000 under $18,000	1.4	1.4	1.5	1.6	2.1	5.7	*43.8	*46.4	4.7	6.7	6.8	8.5	6.9	8.9
$18,000 under $20,000	1.6	1.6	1.7	1.7	2.2	5.8	33.7	39.2	4.4	5.6	7.4	9.3	7.7	9.7
$20,000 under $25,000	0.8	0.8	0.8	0.9	1.1	3.8	35.1	42.1	2.3	3.2	4.7	6.1	4.8	6.2
$25,000 under $30,000	1.3	1.3	1.3	1.4	1.5	4.1	35.3	54.4	2.8	3.6	6.0	7.6	6.1	7.8
$30,000 under $50,000	0.2	0.3	0.3	0.4	0.4	2.2	21.7	27.4	1.3	3.1	3.2	4.6	3.2	4.4
$50,000 under $100,000	0.3	0.3	0.4	0.6	0.3	1.6	19.3	26.9	1.5	2.9	2.9	4.2	3.0	4.3
$100,000 under $200,000	0.4	0.4	0.6	0.8	0.4	1.7	27.9	46.6	1.7	3.7	3.3	5.8	3.4	5.9
$200,000 under $500,000	0.5	0.6	0.7	0.9	0.5	1.7	20.2	51.7	1.7	3.7	2.8	5.5	2.8	5.5
$500,000 under $1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Taxable returns, total	**0.3**	**0.1**	**0.3**	**0.2**	**0.5**	**1.1**	**10.0**	**11.5**	**1.0**	**1.4**	**1.8**	**2.1**	**1.8**	**2.1**
Under $2,000	12.9	11.3	25.5	18.2	14.5	12.9	—	—	28.1	19.6	39.8	36.9	39.8	38.0
$2,000 under $4,000	4.1	4.2	4.3	4.4	7.6	13.0	*61.2	*65.0	*54.3	*50.1	31.8	38.6	33.5	40.3
$4,000 under $6,000	2.5	2.6	2.8	2.9	4.3	6.8	*50.0	*64.0	35.4	65.9	9.2	10.3	9.2	10.4
$6,000 under $8,000	2.2	2.2	2.5	2.5	3.5	5.8	28.9	34.6	16.0	21.3	6.7	7.6	6.8	7.8
$8,000 under $10,000	2.2	2.2	2.4	2.5	3.2	5.8	25.5	32.1	11.3	17.0	6.2	7.4	6.3	7.4
$10,000 under $12,000	1.4	1.4	1.6	1.6	2.4	5.4	26.3	33.9	8.5	10.4	6.1	7.3	6.2	7.5
$12,000 under $14,000	1.5	1.5	1.6	1.7	2.3	5.7	36.6	40.1	7.3	10.3	6.5	7.7	6.6	7.9
$14,000 under $16,000	1.7	1.7	1.8	1.8	2.4	6.1	34.9	46.5	6.0	7.9	7.0	8.4	7.2	8.6
$16,000 under $18,000	1.5	1.5	1.5	1.6	2.1	5.8	*43.8	*46.4	4.7	6.8	6.8	8.5	6.9	8.9
$18,000 under $20,000	1.6	1.6	1.7	1.7	2.2	5.9	33.7	39.2	4.4	5.7	7.4	9.4	7.7	9.7
$20,000 under $25,000	0.8	0.8	0.9	0.9	1.2	3.8	35.1	42.1	2.3	3.2	4.7	6.1	4.9	6.2
$25,000 under $30,000	1.3	1.3	1.3	1.4	1.5	4.1	35.3	54.4	2.8	3.6	6.0	7.6	6.1	7.8
$30,000 under $50,000	0.2	0.3	0.3	0.4	0.4	2.2	21.7	27.4	1.3	3.2	3.2	4.6	3.2	4.4
$50,000 under $100,000	0.3	0.3	0.5	0.6	0.3	1.6	19.3	26.9	1.5	2.9	2.9	4.2	3.0	4.4
$100,000 under $200,000	0.4	0.4	0.6	0.8	0.4	1.7	27.9	46.6	1.7	3.7	3.4	5.8	3.4	5.9
$200,000 under $500,000	0.5	0.6	0.7	0.9	0.5	1.7	20.2	51.7	1.7	3.7	2.8	5.5	2.8	5.5
$500,000 under $1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	*0.0	*0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total nontaxable returns	**1.0**	**1.4**	**1.1**	**1.5**	**2.0**	**3.4**	**22.8**	**25.7**	**7.2**	**10.4**	**4.2**	**5.3**	**4.3**	**5.2**
All returns, summary:														
Under $5,000	0.9	1.4	1.0	1.3	2.1	3.4	25.1	26.0	12.8	17.0	5.0	6.6	5.3	6.4
$5,000 under $10,000	1.0	1.1	1.2	1.3	1.8	3.1	16.9	20.9	7.3	12.5	3.4	4.1	3.4	4.1
$10,000 under $15,000	0.3	0.4	0.5	0.6	1.2	3.4	18.9	22.3	4.4	5.9	3.9	4.8	4.0	4.8
$15,000 under $20,000	0.4	0.4	0.5	0.5	1.0	3.5	23.1	28.9	2.8	3.9	4.3	5.4	4.4	5.6
$20,000 or more	0.1	0.1	0.2	0.2	0.4	1.2	16.4	17.3	1.1	1.5	2.4	2.9	2.4	3.0

Footnotes at end of table.

Table 7.1—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Pensions and annuities - Continued									Domestic and foreign dividends received					
	Fully taxable pensions and annuities				Partially taxable pensions and annuities			Nontaxable pensions and annuities		Total		Exclusion		Dividends in adjusted gross income	
	Total		Reported on Form 1040												
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount received	Taxable portion	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All returns, total	**1.7**	**2.0**	**1.9**	**2.1**	**5.1**	**6.5**	**7.0**	**7.8**	**10.7**	**1.0**	**1.3**	**1.0**	**1.0**	**1.2**	**1.4**
Under $2,000	13.8	16.6	15.3	18.5	27.4	29.4	34.1	27.8	30.4	7.4	9.7	7.7	8.2	9.4	10.3
$2,000 under $4,000	8.5	10.3	9.3	11.2	24.9	34.1	28.9	26.8	36.9	7.1	12.2	7.4	8.0	8.2	13.3
$4,000 under $6,000	5.9	6.7	6.3	7.1	21.9	28.5	31.0	29.7	41.5	6.5	11.6	6.6	7.1	7.3	12.3
$6,000 under $8,000	5.9	6.7	6.3	7.2	17.1	22.1	23.2	28.9	41.9	6.0	10.6	6.1	6.8	6.9	11.3
$8,000 under $10,000	6.3	7.4	6.8	7.9	22.7	34.8	32.0	28.2	38.7	6.2	11.8	6.3	7.1	7.3	12.5
$10,000 under $12,000	6.3	7.6	6.5	7.9	17.7	21.2	22.1	31.0	34.8	5.1	10.2	5.2	6.0	6.0	10.8
$12,000 under $14,000	6.8	8.0	7.2	8.5	20.2	30.7	34.4	33.1	45.2	5.4	11.7	5.6	6.5	6.5	12.4
$14,000 under $16,000	7.4	8.7	7.9	9.3	19.5	24.3	27.8	27.2	38.6	5.2	11.7	5.3	6.1	6.3	12.4
$16,000 under $18,000	7.3	9.2	7.6	9.6	20.1	25.9	27.9	27.6	31.2	4.7	10.3	4.8	5.6	5.9	11.0
$18,000 under $20,000	8.1	10.1	8.7	11.0	21.4	28.7	31.1	27.8	32.0	4.6	12.7	4.7	5.6	5.8	13.6
$20,000 under $25,000	5.1	6.4	5.3	6.8	13.6	19.2	20.4	20.0	28.6	2.6	7.7	2.7	3.3	3.5	8.3
$25,000 under $30,000	6.4	8.2	6.8	8.6	17.8	23.2	26.1	29.3	42.5	2.9	8.1	2.9	3.4	3.7	8.7
$30,000 under $50,000	3.4	4.6	3.6	4.9	9.2	14.1	16.2	16.9	53.8	1.1	3.7	1.1	1.4	1.5	4.0
$50,000 under $100,000	3.2	4.6	3.5	5.0	7.0	10.7	12.1	13.7	22.2	0.7	2.3	0.7	0.8	0.8	2.4
$100,000 under $200,000	3.8	6.2	4.3	7.0	7.1	16.4	17.2	22.6	55.5	0.6	2.0	0.6	0.7	0.7	2.0
$200,000 under $500,000	3.2	5.8	3.5	6.6	6.1	15.5	16.7	17.0	23.1	0.6	1.4	0.6	0.7	0.6	1.4
$500,000 under $1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Taxable returns, total	**1.9**	**2.2**	**2.1**	**2.3**	**5.5**	**7.0**	**7.5**	**8.8**	**12.7**	**1.0**	**1.4**	**1.0**	**1.1**	**1.2**	**1.4**
Under $2,000	40.1	39.8	40.2	39.8	**77.8	**98.6	**98.2	—	—	18.5	12.1	18.5	18.7	21.0	12.0
$2,000 under $4,000	33.5	40.3	37.3	46.1	**	**	**	*99.0	*99.0	14.8	22.8	15.2	16.2	17.5	24.2
$4,000 under $6,000	9.4	10.5	10.1	11.3	37.3	50.4	62.1	*97.8	*97.3	8.5	15.2	8.8	9.1	9.5	16.1
$6,000 under $8,000	7.0	8.0	7.5	8.6	20.9	27.1	29.5	32.4	40.4	6.9	11.6	7.1	7.8	7.9	12.3
$8,000 under $10,000	6.5	7.6	7.0	8.2	24.3	37.5	33.3	31.7	41.2	6.5	12.2	6.6	7.4	7.7	12.9
$10,000 under $12,000	6.4	7.8	6.7	8.1	17.8	21.4	22.3	32.5	35.7	5.2	10.5	5.4	6.1	6.2	11.0
$12,000 under $14,000	6.8	8.0	7.3	8.6	21.3	32.0	36.4	33.1	45.2	5.6	12.1	5.8	6.7	6.6	12.8
$14,000 under $16,000	7.5	8.8	8.0	9.3	20.5	25.0	28.7	27.2	38.6	5.2	11.9	5.4	6.1	6.4	12.6
$16,000 under $18,000	7.3	9.2	7.6	9.6	20.1	25.9	27.9	27.6	31.2	4.8	10.4	4.9	5.7	5.9	11.1
$18,000 under $20,000	8.1	10.2	8.8	11.0	21.6	29.0	31.5	27.8	32.0	4.6	12.8	4.8	5.6	5.8	13.7
$20,000 under $25,000	5.1	6.4	5.3	6.8	13.7	19.2	20.4	20.0	28.6	2.6	7.7	2.7	3.3	3.5	8.3
$25,000 under $30,000	6.4	8.2	6.8	8.6	17.8	23.2	26.1	29.3	42.5	2.9	8.1	2.9	3.4	3.7	8.7
$30,000 under $50,000	3.4	4.6	3.6	4.9	9.2	14.1	16.2	16.9	53.8	1.1	3.7	1.2	1.4	1.5	4.0
$50,000 under $100,000	3.3	4.6	3.5	5.0	7.1	10.7	12.1	13.7	22.2	0.7	2.3	0.7	0.8	0.8	2.4
$100,000 under $200,000	3.8	6.2	4.3	7.0	7.1	16.4	17.2	22.6	55.5	0.6	2.0	0.6	0.7	0.7	2.0
$200,000 under $500,000	3.2	5.8	3.5	6.6	6.1	15.5	16.8	17.0	23.1	0.6	1.4	0.6	0.7	0.6	1.4
$500,000 under $1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total nontaxable returns	**4.6**	**5.4**	**4.9**	**5.8**	**12.7**	**16.5**	**18.7**	**15.3**	**19.5**	**4.1**	**7.8**	**4.2**	**4.7**	**5.0**	**8.5**
All returns, summary:															
Under $5,000	5.6	6.6	6.0	7.1	15.5	19.6	21.0	17.5	21.8	4.4	7.2	4.6	4.9	5.3	7.8
$5,000 under $10,000	3.6	4.2	3.8	4.6	12.6	17.8	17.8	18.1	26.2	3.8	7.0	3.8	4.3	4.4	7.4
$10,000 under $15,000	4.1	5.0	4.4	5.3	11.8	15.7	16.6	18.8	24.6	3.2	7.1	3.4	3.9	3.9	7.5
$15,000 under $20,000	4.6	5.8	4.9	6.1	13.0	17.4	20.1	17.9	21.0	2.8	7.2	2.9	3.4	3.6	7.7
$20,000 or more	2.6	3.1	2.7	3.3	6.6	8.9	10.0	11.7	21.9	0.9	1.4	0.9	1.0	1.1	1.4

Footnotes at end of table.

Table 7.1—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Rent				Royalty				Sales of capital assets					
	Net income		Net loss		Net income		Net loss		Capital gain distributions reported on Form 1040		Sales of capital assets reported on Schedule D			
											Returns with short-term capital gains or losses			
											Pre-1970 short-term capital loss carryover		Post-1969 short-term capital loss carryover	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
All returns, total	**1.9**	**2.5**	**1.9**	**2.5**	**4.4**	**4.8**	**14.2**	**14.1**	**4.0**	**8.4**	**35.7**	**27.1**	**5.5**	**8.3**
Under $2,000	11.3	13.1	11.6	11.9	25.6	27.4	54.9	37.7	27.4	43.4	73.4	62.8	36.4	17.7
$2,000 under $4,000	10.0	13.0	15.0	22.8	25.2	55.3	*93.7	*93.7	23.0	44.8	—	—	46.9	46.1
$4,000 under $6,000	9.2	12.2	13.1	19.9	23.7	32.4	*84.3	*62.5	26.1	44.4	*88.0	*72.9	45.6	40.9
$6,000 under $8,000	9.0	14.0	13.0	18.3	26.7	32.5	*98.9	*98.9	17.7	22.6	—	—	56.7	57.0
$8,000 under $10,000	9.5	13.7	11.2	15.6	23.4	46.0	—	—	20.3	29.0	—	—	44.1	67.6
$10,000 under $12,000	8.8	13.4	10.3	14.7	26.2	39.6	*99.5	*99.0	16.7	26.2	—	—	40.9	29.8
$12,000 under $14,000	8.6	14.1	9.3	13.2	19.3	33.6	*95.7	*95.4	18.5	45.3	*92.3	*78.6	40.8	32.4
$14,000 under $16,000	8.5	14.9	8.6	11.9	25.8	43.1	*52.6	*49.6	18.7	43.9	*95.8	*95.8	36.8	43.2
$16,000 under $18,000	8.3	15.6	8.2	11.6	20.2	37.5	*90.8	*99.1	14.3	35.6	*99.2	*99.2	31.4	50.3
$18,000 under $20,000	8.2	15.3	7.8	11.4	23.2	35.6	*71.4	*12.7	16.0	28.6	—	—	31.0	33.3
$20,000 under $25,000	5.3	10.1	5.0	7.4	13.6	20.9	46.1	41.5	10.6	20.8	*50.3	*74.9	23.6	25.4
$25,000 under $30,000	6.1	11.8	5.8	8.0	16.9	29.9	33.9	60.4	11.7	19.8	*72.9	*86.6	18.9	29.8
$30,000 under $50,000	3.0	6.1	2.8	5.3	6.4	14.6	27.2	33.3	5.7	15.2	*38.9	*70.5	8.1	21.0
$50,000 under $100,000	2.0	3.9	2.0	3.7	3.9	10.2	11.8	23.4	4.8	20.5	27.0	49.8	4.7	24.5
$100,000 under $200,000	1.7	3.5	2.1	4.2	3.2	8.0	9.7	14.2	6.1	23.3	23.7	35.5	3.9	8.0
$200,000 under $500,000	1.5	3.8	2.0	5.6	2.4	5.6	7.1	13.8	7.3	35.9	26.0	46.6	3.3	12.3
$500,000 under $1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Taxable returns, total	**2.0**	**2.6**	**2.0**	**2.4**	**4.6**	**4.9**	**14.5**	**14.9**	**4.1**	**8.8**	**39.7**	**29.5**	**5.4**	**9.4**
Under $2,000	40.0	15.9	22.4	15.5	49.0	25.1	70.5	54.9	*42.9	*54.1	*35.2	*56.3	32.8	50.3
$2,000 under $4,000	35.7	43.9	45.1	42.2	*75.2	*93.5	*93.7	*93.7	33.5	46.8	—	—	*96.1	*96.1
$4,000 under $6,000	15.7	21.7	23.3	24.0	33.2	42.6	*0.0	*0.0	34.5	64.6	*99.3	*99.3	*69.8	*93.4
$6,000 under $8,000	11.1	17.3	15.7	22.4	33.9	38.6	*98.9	*98.9	19.7	24.5	—	—	*62.0	*60.7
$8,000 under $10,000	10.5	15.2	12.6	18.1	25.2	47.3	—	—	20.7	29.1	—	—	49.5	74.6
$10,000 under $12,000	9.4	14.3	10.9	16.5	27.4	40.1	*99.5	*99.0	17.2	25.8	—	—	46.1	35.2
$12,000 under $14,000	8.8	14.7	9.8	13.0	20.3	34.9	—	—	19.0	46.9	*99.6	*99.6	45.9	33.2
$14,000 under $16,000	8.7	15.6	8.9	12.2	25.8	43.2	*54.0	*52.1	18.7	44.0	*95.8	*95.8	41.3	45.4
$16,000 under $18,000	8.5	14.2	8.3	11.5	21.5	38.8	*90.8	*99.1	14.3	35.6	*99.2	*99.2	33.5	36.8
$18,000 under $20,000	8.4	15.5	7.9	11.7	23.7	35.6	*98.4	*4.4	16.0	28.6	—	—	31.1	33.5
$20,000 under $25,000	5.3	10.2	5.0	7.6	13.8	22.0	46.6	47.3	10.7	20.9	*50.3	*74.9	24.5	27.8
$25,000 under $30,000	6.2	12.0	5.8	8.2	17.4	31.1	34.5	61.5	11.7	19.8	*72.9	*86.6	19.6	31.0
$30,000 under $50,000	3.0	6.1	2.8	5.4	6.5	14.7	27.4	33.4	5.7	15.2	*38.9	*70.5	8.2	21.2
$50,000 under $100,000	2.0	3.9	2.1	3.7	3.9	10.3	11.8	23.5	4.9	20.5	27.0	49.8	4.8	25.0
$100,000 under $200,000	1.7	3.5	2.1	4.2	3.2	8.0	9.7	14.2	6.1	23.3	23.7	35.5	3.9	8.1
$200,000 under $500,000	1.5	3.8	2.0	5.6	2.4	5.6	7.1	13.8	7.4	35.9	26.0	46.6	3.3	12.3
$500,000 under $1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total nontaxable returns	**5.3**	**7.5**	**6.6**	**8.4**	**13.7**	**21.5**	**38.4**	**22.7**	**16.7**	**30.2**	**58.2**	**53.8**	**20.8**	**15.9**
All returns, summary:														
Under $5,000	6.4	8.2	8.3	10.2	16.7	23.5	53.3	37.6	15.8	29.4	83.1	61.9	27.0	16.0
$5,000 under $10,000	5.8	8.5	7.6	10.7	15.3	24.6	*98.9	*98.9	12.6	17.1	*99.3	*99.3	31.0	40.3
$10,000 under $15,000	5.4	8.8	6.1	8.6	14.6	25.0	*59.2	*49.2	11.1	27.2	*92.3	*78.6	24.8	30.7
$15,000 under $20,000	5.2	9.7	5.0	7.3	13.6	24.8	*54.6	*86.8	9.9	24.8	*94.7	*97.8	21.3	29.4
$20,000 or more	2.1	2.9	2.1	2.7	4.3	4.8	11.9	10.9	4.5	9.1	20.6	31.8	4.9	10.3

Footnotes at end of table.

Table 7.1—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Sales of capital assets													
	Sales of capital assets reported on Schedule D													
	Returns with short-term capital gains or losses - Continued				Returns with long-term capital gains or losses									
	Net short-term gain after carryover		Net short-term loss after carryover		Pre-1970 long term capital loss carryover		Post-1969 long-term capital loss carryover		Net long-term gain after carryover		Net long-term loss after carryover		Net long-term capital gain in excess of net short-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
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
All returns, total	**3.1**	**4.0**	**2.9**	**5.4**	**16.9**	**30.5**	**4.2**	**7.8**	**1.4**	**1.4**	**2.6**	**6.3**	**1.5**	**1.4**
Under $2,000	22.1	25.1	20.9	11.9	68.0	36.6	26.7	27.2	8.5	5.6	19.8	24.2	8.6	5.8
$2,000 under $4,000	32.5	47.0	30.7	50.6	*97.1	*96.1	27.2	52.0	9.8	12.2	18.0	45.4	9.8	12.4
$4,000 under $6,000	28.8	33.8	27.4	28.3	*67.2	*82.8	28.7	41.7	9.5	16.5	19.8	36.8	9.6	16.7
$6,000 under $8,000	34.2	47.4	23.5	31.8	*98.4	*98.4	26.0	45.5	8.7	12.8	16.2	36.1	8.8	13.0
$8,000 under $10,000	28.1	35.6	24.8	46.3	*57.7	*63.8	27.9	31.4	9.1	14.5	17.9	25.7	9.1	14.5
$10,000 under $12,000	22.9	28.9	20.7	32.0	*92.6	*87.1	24.9	33.9	7.3	10.5	15.4	30.1	7.3	10.2
$12,000 under $14,000	19.2	42.7	19.3	33.4	*78.1	*90.2	23.2	31.0	7.3	9.9	15.0	27.2	7.4	10.0
$14,000 under $16,000	18.7	48.4	17.5	28.1	*99.6	*99.6	22.9	32.1	7.5	12.8	13.5	24.1	7.6	13.0
$16,000 under $18,000	20.0	28.0	16.5	33.0	*61.5	*87.1	23.6	29.5	7.1	11.6	13.9	30.4	7.2	11.8
$18,000 under $20,000	15.7	25.7	16.0	34.8	*98.1	*98.1	20.5	28.2	7.2	11.3	12.7	23.7	7.2	11.4
$20,000 under $25,000	9.7	16.6	10.5	17.7	46.0	43.8	13.9	38.8	4.2	6.8	7.9	30.6	4.3	6.7
$25,000 under $30,000	10.4	14.4	9.9	22.6	63.1	79.1	14.9	20.6	4.6	7.7	8.5	16.6	4.7	7.9
$30,000 under $50,000	4.3	8.2	4.1	15.2	27.0	43.8	6.0	19.0	2.0	3.8	3.6	15.1	2.1	3.8
$50,000 under $100,000	2.7	5.3	2.4	13.3	16.4	33.2	3.4	10.3	1.2	2.8	2.3	8.5	1.3	2.6
$100,000 under $200,000	2.5	6.1	2.0	5.9	15.0	23.9	2.8	6.6	1.0	2.3	2.2	6.3	1.1	2.3
$200,000 under $500,000	2.0	4.6	1.6	9.9	12.2	20.0	2.3	8.2	0.9	2.1	2.0	9.3	0.9	1.9
$500,000 under $1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Taxable returns, total	**3.1**	**4.0**	**2.9**	**5.8**	**18.3**	**35.1**	**4.2**	**8.1**	**1.5**	**1.5**	**2.7**	**6.5**	**1.**	**1.5**
Under $2,000	53.5	13.7	37.3	19.3	**	**	73.4	44.6	23.9	8.3	65.3	55.5	23.	8.6
$2,000 under $4,000	51.7	51.7	*90.4	*44.1	—	—	*91.3	*32.0	24.0	24.9	*40.9	*60.4	24.	25.1
$4,000 under $6,000	*55.7	*53.8	43.2	45.2	**85.8	**69.1	49.4	70.0	15.4	28.8	30.6	63.5	15.	28.8
$6,000 under $8,000	47.1	81.3	28.9	41.1	*98.4	*98.4	32.3	50.0	11.5	17.4	19.9	42.8	11.6	17.5
$8,000 under $10,000	29.4	45.5	28.7	55.4	—	—	30.9	34.4	10.1	16.3	20.5	30.4	10.1	16.3
$10,000 under $12,000	25.2	32.7	22.8	40.3	*94.7	*95.1	27.9	38.6	8.0	11.8	16.3	32.2	8.0	11.4
$12,000 under $14,000	20.3	46.0	20.9	28.4	*78.1	*90.2	24.7	33.9	7.8	10.7	15.5	29.6	7.9	10.8
$14,000 under $16,000	18.9	49.3	18.2	29.7	*99.6	*99.6	24.3	36.2	7.9	13.5	13.9	26.4	7.9	13.7
$16,000 under $18,000	21.1	31.7	17.1	24.0	*65.8	*95.3	24.5	31.3	7.4	12.3	14.5	32.1	7.5	12.4
$18,000 under $20,000	15.9	26.0	16.3	35.3	*98.1	*98.1	20.9	28.6	7.4	11.9	12.8	23.9	7.5	12.0
$20,000 under $25,000	9.9	17.1	10.8	18.9	46.0	43.8	14.2	41.2	4.3	6.9	8.0	31.2	4.4	6.9
$25,000 under $30,000	10.5	14.6	10.1	23.4	63.1	79.1	15.1	21.3	4.7	7.8	8.6	17.1	4.7	8.0
$30,000 under $50,000	4.4	8.3	4.1	15.4	27.9	45.0	6.0	19.4	2.1	3.8	3.6	15.3	2.1	3.9
$50,000 under $100,000	2.7	5.4	2.4	13.6	16.5	33.6	3.4	10.4	1.2	2.8	2.3	8.6	1.3	2.6
$100,000 under $200,000	2.5	6.2	2.0	5.9	15.0	24.1	2.8	6.6	1.0	2.3	2.2	6.3	1.1	2.3
$200,000 under $500,000	2.0	4.6	1.6	9.9	12.2	20.1	2.3	8.3	0.9	2.1	2.0	9.3	0.9	1.9
$500,000 under $1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total nontaxable returns	**13.8**	**18.4**	**12.1**	**15.3**	**34.4**	**41.3**	**13.8**	**21.4**	**4.5**	**4.9**	**9.8**	**18.2**	**4.6**	**5.0**
All returns, summary:														
Under $5,000	17.4	21.8	16.8	17.4	77.1	34.0	17.3	26.6	6.0	5.1	12.0	22.9	6.0	5.3
$5,000 under $10,000	18.6	23.9	15.9	26.7	*46.4	*69.7	17.3	28.1	5.6	9.0	11.1	22.3	5.6	9.1
$10,000 under $15,000	13.1	23.9	12.1	20.1	*51.3	*56.8	14.6	20.3	4.6	6.7	9.3	16.9	4.7	6.6
$15,000 under $20,000	11.1	25.4	10.6	21.6	*61.2	*86.1	14.2	18.8	4.4	7.4	8.4	18.2	4.5	7.5
$20,000 or more	3.0	3.5	2.8	6.3	17.6	24.7	3.8	9.3	1.5	1.5	2.6	7.5	1.5	1.5

Footnotes at end of table.

Table 7.1—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Sales of capital assets — Continued				Sales of property *other* than capital assets				Business and profession				Farm			
	Net capital gain		Net capital loss		Net gain		Net loss		Net profit		Net loss		Net profit		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
All returns, total	**1.3**	**1.4**	**2.3**	**2.9**	**3.5**	**4.5**	**5.0**	**6.3**	**0.4**	**0.6**	**1.1**	**1.5**	**3.2**	**3.4**	**3.1**	**3.4**
Under $2,000	8.2	5.3	26.4	32.4	14.0	10.5	14.3	14.5	3.8	5.0	3.6	3.4	15.7	18.0	8.8	7.1
$2,000 under $4,000	9.0	12.0	17.5	22.2	25.4	24.7	28.6	34.1	3.2	3.7	6.7	9.9	15.1	16.4	15.5	23.1
$4,000 under $6,000	8.8	15.4	18.2	22.1	24.2	42.6	27.6	29.6	3.1	3.5	6.4	9.2	13.4	15.9	16.4	24.0
$6,000 under $8,000	7.9	12.4	15.0	19.0	19.0	25.1	33.4	29.7	2.9	3.5	6.4	8.9	13.3	16.0	15.3	19.0
$8,000 under $10,000	8.2	13.4	16.5	19.6	20.2	26.1	25.2	40.8	3.1	3.6	5.7	9.0	14.7	16.7	15.5	18.9
$10,000 under $12,000	6.6	9.7	13.7	18.1	18.8	31.0	23.1	30.3	2.8	3.5	5.3	8.1	13.2	16.1	13.1	15.4
$12,000 under $14,000	6.7	9.5	13.2	17.3	16.3	38.1	20.8	29.1	2.8	3.7	5.1	7.3	13.6	17.5	12.2	16.3
$14,000 under $16,000	6.9	13.0	11.6	15.0	16.9	26.7	24.1	23.9	2.7	3.7	4.8	7.5	13.1	16.0	11.8	15.2
$16,000 under $18,000	6.3	11.0	12.3	15.6	18.2	22.8	29.3	32.8	2.5	3.6	4.4	7.0	14.1	18.1	12.3	15.4
$18,000 under $20,000	6.4	10.8	11.3	14.5	14.9	19.6	21.7	23.8	2.7	3.9	4.8	8.1	14.3	17.9	13.1	16.9
$20,000 under $25,000	3.8	6.5	7.2	9.8	10.2	15.8	15.4	25.4	1.6	2.5	2.9	4.8	9.0	11.4	8.3	9.8
$25,000 under $30,000	4.2	7.4	7.5	9.6	12.0	23.9	18.2	19.5	2.1	2.9	3.7	6.1	10.4	13.7	10.5	12.7
$30,000 under $50,000	1.8	3.5	3.2	4.1	5.4	9.6	9.2	14.4	0.8	1.4	2.3	4.0	5.6	7.3	6.1	7.8
$50,000 under $100,000	1.1	2.4	2.0	2.5	3.7	7.6	6.0	13.6	0.8	1.3	2.9	4.5	4.5	5.8	4.6	6.8
$100,000 under $200,000	1.0	2.2	1.9	2.2	3.4	7.0	5.2	9.7	1.2	1.8	2.8	4.9	5.1	8.0	3.9	5.7
$200,000 under $500,000	0.9	1.9	1.8	2.0	3.1	7.3	4.2	13.2	2.3	3.4	3.6	4.8	4.6	7.8	3.3	4.4
$500,000 under $1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Taxable returns, total	**1.4**	**1.4**	**2.4**	**2.9**	**3.9**	**5.2**	**5.9**	**6.1**	**0.5**	**0.6**	**1.2**	**1.6**	**3.9**	**3.9**	**3.6**	**3.7**
Under $2,000	21.6	8.2	*76.8	*84.6	19.5	12.3	23.7	19.9	29.2	17.8	17.6	9.5	78.4	40.2	37.2	23.7
$2,000 under $4,000	19.2	23.7	41.8	50.8	50.0	47.2	*56.8	*67.7	8.8	9.9	21.4	28.3	*58.7	*56.2	*69.7	*66.8
$4,000 under $6,000	13.9	27.7	28.5	39.5	51.8	67.1	50.8	51.9	5.2	6.1	11.3	16.7	30.4	37.5	33.7	48.5
$6,000 under $8,000	10.0	16.6	18.3	22.5	29.3	31.4	56.4	53.2	4.0	4.8	8.7	11.7	19.2	23.1	25.5	23.6
$8,000 under $10,000	8.9	15.1	18.6	22.2	31.5	47.2	34.7	64.2	3.5	4.3	6.4	9.1	17.7	21.7	19.8	23.3
$10,000 under $12,000	7.2	10.8	14.5	19.2	22.9	42.2	23.1	32.0	3.1	3.9	5.7	8.8	17.2	22.1	15.0	17.4
$12,000 under $14,000	7.1	10.2	13.8	18.6	19.3	47.7	24.1	32.8	3.0	3.9	5.3	7.7	15.7	21.9	13.3	18.2
$14,000 under $16,000	7.1	13.6	11.9	15.7	19.8	32.2	26.7	27.3	2.8	3.9	4.9	8.0	15.1	19.5	12.4	16.0
$16,000 under $18,000	6.5	11.6	12.6	16.0	19.5	25.3	30.0	35.4	2.6	3.7	4.5	7.0	15.7	21.4	12.5	15.0
$18,000 under $20,000	6.6	11.3	11.4	14.5	15.9	21.5	23.1	26.5	2.7	4.0	4.9	8.4	15.8	20.8	13.3	17.6
$20,000 under $25,000	3.9	6.6	7.3	9.9	10.9	17.6	16.6	27.5	1.6	2.6	3.0	4.9	9.7	12.9	8.5	10.2
$25,000 under $30,000	4.3	7.4	7.6	9.7	12.7	25.3	19.1	20.4	2.1	3.0	3.7	6.1	10.8	14.5	10.6	13.4
$30,000 under $50,000	1.8	3.6	3.2	4.1	5.6	10.0	9.3	14.8	0.9	1.4	2.3	4.0	5.9	7.8	6.2	8.1
$50,000 under $100,000	1.1	2.4	2.0	2.5	3.7	7.6	6.1	14.2	0.9	1.3	2.9	4.6	4.6	6.0	4.6	6.8
$100,000 under $200,000	1.0	2.2	1.9	2.2	3.4	6.9	5.2	9.7	1.2	1.8	2.8	4.9	5.1	8.0	3.9	5.7
$200,000 under $500,000	0.9	1.9	1.8	2.0	3.1	7.3	4.2	13.3	2.3	3.4	3.6	4.8	4.6	7.8	3.3	4.5
$500,000 under $1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total nontaxable returns	**4.3**	**4.6**	**9.8**	**11.8**	**7.8**	**8.7**	**9.4**	**12.1**	**1.4**	**2.0**	**2.5**	**3.0**	**6.0**	**6.9**	**5.9**	**5.9**
All returns, summary:																
Under $5,000	5.5	4.9	12.7	15.8	12.2	10.3	12.5	13.5	1.9	2.5	2.9	3.1	9.5	10.9	7.4	6.7
$5,000 under $10,000	5.0	8.4	10.3	12.9	13.1	18.5	18.6	27.2	1.7	2.2	3.8	5.7	8.6	10.2	9.7	12.7
$10,000 under $15,000	4.2	6.3	8.1	10.6	11.2	22.3	14.5	20.8	1.5	2.1	3.1	4.9	8.3	10.4	7.8	9.9
$15,000 under $20,000	3.9	7.2	7.4	9.6	10.3	13.8	15.4	18.0	1.3	2.2	2.8	4.7	8.8	11.1	8.0	10.0
$20,000 or more	1.3	1.4	2.3	2.7	3.8	5.5	6.1	6.4	0.6	0.7	1.5	1.9	4.1	4.3	4.2	3.7

Footnotes at end of table.

Table 7.1—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Partnership				Estate or trust				Small Business Corporation			
	Net profit		Net loss		Net profit		Net loss		Net profit		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
All returns, total	**2.5**	**2.0**	**2.7**	**2.1**	**4.4**	**4.4**	**13.7**	**13.0**	**4.7**	**3.4**	**6.4**	**5.7**
Under $2,000	20.6	24.5	12.3	5.5	29.4	17.1	65.1	21.8	31.3	9.6	19.2	11.2
$2,000 under $4,000	19.2	21.4	28.0	33.5	24.4	29.6	*99.1	*99.1	55.4	59.5	45.8	60.8
$4,000 under $6,000	19.4	21.5	30.8	29.4	23.9	27.1	*96.1	*8.3	55.6	82.5	68.4	72.4
$6,000 under $8,000	15.8	19.6	23.6	28.3	24.4	32.6	*54.8	*64.6	52.6	60.0	38.5	34.2
$8,000 under $10,000	18.7	23.5	23.1	29.0	28.8	39.1	*76.4	*73.2	44.8	48.6	42.4	45.1
$10,000 under $12,000	14.6	19.6	19.2	19.6	19.8	29.6	*98.8	*75.9	41.1	55.5	32.3	29.7
$12,000 under $14,000	16.1	20.3	19.2	29.2	26.2	36.8	*57.8	*57.3	37.7	44.8	37.3	42.0
$14,000 under $16,000	15.2	19.4	16.9	21.4	22.0	27.5	*67.5	*66.1	34.5	52.2	40.4	41.9
$16,000 under $18,000	12.6	17.1	18.0	22.0	23.4	36.3	*65.8	*64.3	31.9	46.6	34.4	55.4
$18,000 under $20,000	12.5	17.7	16.3	24.9	22.8	35.0	*60.0	*50.8	32.2	42.7	30.0	38.5
$20,000 under $25,000	7.9	11.5	10.2	13.1	13.1	21.4	46.4	52.0	17.0	27.8	20.5	24.5
$25,000 under $30,000	8.8	12.7	10.4	13.1	13.8	23.6	50.2	57.5	17.9	22.7	23.2	25.8
$30,000 under $50,000	3.8	5.8	4.2	5.7	6.6	12.3	18.5	43.9	6.9	10.3	10.0	11.5
$50,000 under $100,000	1.9	3.0	2.2	3.7	3.7	7.7	12.1	21.2	3.8	5.5	5.8	9.4
$100,000 under $200,000	1.5	2.5	1.8	3.1	3.0	7.6	8.8	25.3	2.9	4.3	4.4	7.3
$200,000 under $500,000	1.4	2.2	1.5	2.6	2.1	5.6	7.5	27.1	2.1	3.3	3.6	6.3
$500,000 under $1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Taxable returns, total	**2.6**	**2.1**	**2.8**	**2.0**	**4.5**	**4.5**	**14.0**	**15.3**	**4.7**	**3.4**	**6.6**	**5.6**
Under $2,000	59.5	13.7	21.6	8.3	51.6	34.9	21.2	41.0	16.4	7.5	44.8	26.7
$2,000 under $4,000	*51.4	*63.0	43.2	30.9	31.8	37.1	*99.1	*99.1	*94.9	*92.9	*97.9	*97.9
$4,000 under $6,000	28.4	30.6	46.6	45.8	30.1	32.2	*0.0	*0.0	*68.9	*91.2	*79.2	*96.9
$6,000 under $8,000	21.9	27.6	31.1	38.9	26.0	34.0	*56.7	*67.9	*93.8	*95.3	*55.7	*51.1
$8,000 under $10,000	23.2	30.2	26.4	32.8	30.5	40.5	*77.0	*94.7	48.1	50.1	52.8	51.6
$10,000 under $12,000	16.8	24.1	20.6	21.8	20.7	31.9	*99.6	*81.1	43.6	58.9	39.4	33.7
$12,000 under $14,000	17.0	21.9	21.0	35.0	26.6	37.0	*57.9	*57.8	39.1	46.6	38.8	43.0
$14,000 under $16,000	15.9	21.5	18.2	25.8	22.3	27.2	*67.5	*66.1	37.1	54.7	50.9	52.8
$16,000 under $18,000	13.1	17.7	19.5	27.9	24.6	36.9	*69.4	*82.0	36.0	51.9	37.8	69.7
$18,000 under $20,000	13.1	18.9	17.0	27.1	22.9	35.0	*60.0	*50.8	34.9	47.7	30.0	38.5
$20,000 under $25,000	8.1	12.0	10.4	14.1	13.3	21.7	46.4	52.0	17.4	28.4	21.1	25.5
$25,000 under $30,000	9.0	13.1	10.6	13.7	13.9	23.6	50.3	60.5	19.1	24.9	24.8	30.9
$30,000 under $50,000	3.8	5.9	4.2	5.8	6.7	12.4	18.6	44.1	7.0	10.4	10.3	12.3
$50,000 under $100,000	1.9	3.0	2.2	3.8	3.7	7.7	12.3	21.3	3.9	5.6	5.8	9.8
$100,000 under $200,000	1.5	2.6	1.8	3.1	3.0	7.6	8.8	25.3	2.9	4.3	4.4	7.4
$200,000 under $500,000	1.4	2.2	1.5	2.6	2.1	5.6	7.5	27.1	2.1	3.3	3.6	6.3
$500,000 under $1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total nontaxable returns	**8.9**	**9.6**	**9.3**	**5.9**	**18.4**	**19.9**	**59.4**	**22.2**	**18.6**	**17.2**	**14.7**	**10.6**
All returns, summary:												
Under $5,000	12.9	15.1	11.2	5.5	16.5	16.6	55.7	21.7	27.3	10.9	17.9	11.0
$5,000 under $10,000	10.9	13.3	15.4	18.9	16.5	21.6	48.7	53.9	30.8	38.3	31.6	36.3
$10,000 under $15,000	9.8	12.7	12.0	15.2	14.4	21.0	50.5	53.9	25.2	35.0	22.9	25.5
$15,000 under $20,000	8.1	11.4	10.8	15.0	14.1	21.1	40.1	38.8	20.0	28.9	22.0	29.2
$20,000 or more	2.3	2.1	2.6	1.9	4.3	4.6	12.8	16.7	4.3	3.4	5.8	4.6

Footnotes at end of table.

Table 7.1—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Other income				Statutory adjustments									
	Net income		Net loss		Total		Disability income exclusion		Payments to an individual retirement arrangement		Payments to a self-employed retirement (Keogh) plan		Deduction for expense of living abroad	
	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
	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)
All returns, total	**2.1**	**3.7**	**5.6**	**3.1**	**1.0**	**1.3**	**9.1**	**10.2**	**2.0**	**2.0**	**2.5**	**1.9**	**14.1**	**8.9**
Under $2,000	14.9	17.2	11.9	3.8	12.5	14.7	20.0	20.8	26.2	26.0	33.0	29.7	*85.6	*67.0
$2,000 under $4,000	13.4	22.2	37.0	30.0	10.6	14.5	23.8	25.4	32.6	53.6	42.6	43.4	—	—
$4,000 under $6,000	12.3	18.0	24.6	34.8	9.0	13.0	27.8	29.4	25.1	26.3	34.3	35.1	—	—
$6,000 under $8,000	12.5	20.6	29.5	32.4	6.6	9.3	23.8	24.8	16.1	17.5	31.3	26.3	—	—
$8,000 under $10,000	11.7	22.1	39.2	32.7	5.9	8.0	26.9	29.4	13.3	14.6	27.1	27.1	—	—
$10,000 under $12,000	10.1	24.8	28.7	30.0	5.4	7.6	29.8	32.5	12.8	14.8	20.7	24.8	—	—
$12,000 under $14,000	9.4	18.3	29.8	33.5	4.8	7.7	32.3	34.2	11.1	12.5	23.5	19.8	*86.7	*83.7
$14,000 under $16,000	8.9	16.3	27.4	32.1	4.7	6.7	*51.4	*58.4	9.9	11.2	18.6	19.3	—	—
$16,000 under $18,000	9.3	18.9	33.5	29.9	4.4	6.2	38.1	41.0	10.1	11.5	14.2	16.2	*92.3	*87.1
$18,000 under $20,000	9.6	22.0	32.5	37.0	4.3	5.7	*51.7	*46.3	9.5	10.5	14.0	15.4	*96.8	*96.8
$20,000 under $25,000	5.4	14.7	19.0	22.0	2.6	3.7	*99.4	*99.4	5.6	6.2	10.0	10.9	*0.0	*0.0
$25,000 under $30,000	6.3	13.4	21.8	23.7	2.9	3.8	*84.9	*93.1	5.8	6.4	10.0	9.8	*65.0	*57.5
$30,000 under $50,000	3.1	8.0	10.4	10.6	1.4	2.1	—	—	2.7	2.9	3.7	4.1	23.5	19.4
$50,000 under $100,000	2.6	7.9	7.0	8.6	1.0	1.7	—	—	2.0	2.2	2.2	2.5	10.0	12.1
$100,000 under $200,000	2.5	8.1	5.7	8.7	1.2	2.2	—	—	2.5	2.7	2.3	2.5	7.5	9.9
$200,000 under $500,000	2.2	7.7	5.3	6.7	1.3	2.5	—	—	2.7	2.9	2.6	2.9	10.8	15.4
$500,000 under $1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	—	—	0.0	0.0	0.0	0.0	0.0	0.0
$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	—	—	0.0	0.0	0.0	0.0	0.0	0.0
Taxable returns, total	**2.2**	**3.9**	**6.8**	**4.5**	**1.0**	**1.3**	**12.9**	**15.1**	**2.1**	**2.1**	**2.5**	**1.9**	**12.1**	**10.0**
Under $2,000	52.7	53.2	40.2	8.8	22.7	32.6	—	—	41.2	32.1**	*68.2	*65.7	—	—
$2,000 under $4,000	24.7	48.8	*67.1	*69.1	21.3	33.5	*75.4	*74.1	*66.8	*70.3	—	—	—	—
$4,000 under $6,000	18.6	22.9	39.9	60.6	12.7	20.1	*56.8	*56.4	28.5	29.5	*53.8	*57.2	—	—
$6,000 under $8,000	15.1	27.8	43.0	54.4	7.6	10.5	26.9	27.9	18.6	20.5	41.4	31.6	—	—
$8,000 under $10,000	12.5	23.7	55.0	54.7	6.4	8.5	31.3	34.3	14.4	15.8	36.9	39.6	—	—
$10,000 under $12,000	10.6	26.7	37.2	34.1	5.7	8.0	32.8	35.5	13.5	15.7	23.1	29.6	—	—
$12,000 under $14,000	9.7	19.1	31.0	43.9	4.9	8.0	33.7	36.4	11.4	12.8	25.0	20.3	—	—
$14,000 under $16,000	9.0	16.5	31.7	30.7	4.8	6.9	*51.4	*58.4	10.1	11.4	19.4	19.8	—	—
$16,000 under $18,000	9.5	19.3	29.6	30.6	4.4	6.3	38.1	41.0	10.3	11.7	14.7	17.1	*97.3	*97.3
$18,000 under $20,000	9.7	22.3	34.5	44.5	4.4	5.8	*51.7	*46.3	9.6	10.7	14.0	15.4	*96.8	*96.8
$20,000 under $25,000	5.5	14.9	20.4	23.2	2.6	3.8	*99.4	*99.4	5.7	6.3	10.1	11.1	—	—
$25,000 under $30,000	6.4	13.5	22.9	22.3	2.9	3.8	*84.9	*93.1	5.9	6.4	10.1	9.9	*69.6	*70.0
$30,000 under $50,000	3.2	8.1	10.7	11.7	1.4	2.1	—	—	2.7	2.9	3.7	4.1	25.0	20.6
$50,000 under $100,000	2.6	8.0	7.2	8.8	1.0	1.7	—	—	2.1	2.2	2.2	2.5	11.0	13.1
$100,000 under $200,000	2.5	8.1	5.7	8.9	1.2	2.2	—	—	2.5	2.7	2.3	2.5	7.9	10.2
$200,000 under $500,000	2.2	7.8	5.3	6.7	1.4	2.5	—	—	2.7	2.9	2.6	2.9	11.4	16.3
$500,000 under $1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	—	—	0.0	0.0	0.0	0.0	0.0	0.0
$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	—	—	0.0	0.0	0.0	0.0	0.0	0.0
Total nontaxable returns	**7.4**	**10.3**	**9.7**	**4.0**	**5.0**	**6.6**	**12.8**	**13.5**	**9.7**	**10.6**	**14.5**	**13.7**	**48.9**	**24.4**
All returns, summary:														
Under $5,000	8.7	13.0	11.2	3.8	6.8	9.2	14.4	15.1	21.7	26.7	26.7	22.6	*85.6	*67.0
$5,000 under $10,000	7.5	12.9	21.1	21.7	4.1	5.7	15.9	17.0	9.9	10.8	20.2	19.1	—	—
$10,000 under $15,000	6.0	12.4	18.1	23.5	3.1	4.7	20.7	23.4	7.2	8.2	13.5	14.2	*86.7	*83.7
$15,000 under $20,000	5.8	12.5	21.0	20.6	2.7	3.9	29.4	34.3	6.1	6.9	9.6	10.1	*68.4	*64.7
$20,000 or more	2.4	4.5	6.8	4.4	1.1	1.3	*74.3	*88.7	2.0	2.1	2.3	1.9	10.5	7.9

*Estimate should be used with caution because of small number of sample returns on which it is based.
**Indicates combined coefficient of variation.
NOTE: Detail may not add ot tatal because of rounding.

Table 7.2—Coefficient of Variation for Selected Sources of Income and Tax Items by State

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

State	Number of returns	Adjusted gross income less deficit	Salaries and wages		Business and profession net profit less loss		Farm net profit less loss		Partnership net profit less loss		Sales of capital assets net gain less loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
United States, total	**0.0**	**0.1**	**0.1**	**0.2**	**0.2**	**0.7**	**2.2**	**12.8**	**1.9**	**3.5**	**1.1**	**1.6**
Alabama	0.6	1.0	1.0	1.3	2.1	6.4	13.0	113.9	17.3	20.0	9.8	13.0
Alaska	1.5	1.3	1.6	1.5	1.2	6.2	23.2	23.5	10.5	1,432.2	6.7	9.4
Arizona	1.1	1.0	1.6	1.5	1.3	6.2	26.4	314.5	12.8	308.8	6.8	9.6
Arkansas	1.3	1.7	2.0	2.3	1.5	5.8	10.4	152.6	15.1	18.3	8.6	14.4
California	0.3	0.4	0.6	0.6	0.4	2.2	11.9	32.6	4.7	11.8	3.3	4.3
Colorado	0.8	0.9	1.4	1.4	1.2	5.4	18.3	229.9	10.7	33.2	7.1	8.0
Connecticut	1.9	1.3	2.3	1.9	1.9	6.1	65.8	130.9	16.6	28.9	8.4	15.5
Delaware	1.1	1.6	1.7	2.0	2.5	11.1	28.3	570.3	20.8	42.0	11.9	26.4
District of Columbia	3.6	2.6	3.9	3.2	4.5	6.3	50.6	62.9	14.5	12.1	12.3	11.1
Florida	0.6	0.7	1.2	1.3	1.0	3.9	16.1	91.8	9.9	35.5	5.5	7.1
Georgia	0.5	1.0	0.9	1.3	1.5	6.0	18.4	49.6	14.4	23.0	8.8	13.0
Hawaii	2.0	1.6	3.0	2.1	1.9	5.0	27.7	73.6	10.2	100.6	7.2	10.3
Idaho	1.7	1.5	2.2	2.1	1.4	3.7	9.4	56.5	13.2	23.9	7.0	9.3
Illinois	0.5	0.5	0.8	0.8	0.8	3.6	9.8	18.8	8.0	16.2	5.2	8.1
Indiana	0.5	0.8	1.0	1.2	1.2	5.0	12.9	36.5	14.5	20.1	8.0	11.6
Iowa	0.6	1.0	1.5	1.9	1.0	5.5	8.0	12.3	12.7	18.1	6.2	12.3
Kansas	1.2	1.4	1.8	2.0	2.0	6.6	9.3	35.7	12.9	22.6	7.3	10.9
Kentucky	0.6	1.1	1.2	1.5	1.7	5.5	10.6	919.5	11.9	26.2	9.1	12.1
Louisiana	0.7	1.0	1.2	1.4	1.7	6.6	22.1	73.1	15.9	20.7	12.3	13.0
Maine	2.7	2.3	3.1	3.0	1.6	3.9	24.6	92.8	17.3	33.2	9.7	14.8
Maryland	1.3	1.1	1.7	1.4	1.5	5.9	38.4	313.1	14.9	19.4	9.1	12.9
Massachusetts	0.9	0.9	1.2	1.2	1.3	4.4	43.6	204.3	16.4	34.3	7.9	16.1
Michigan	0.3	0.5	0.7	0.7	0.9	4.1	16.1	425.5	11.8	19.7	6.5	9.9
Minnesota	0.6	1.0	1.3	1.5	1.2	6.5	11.4	24.8	13.9	20.1	7.5	13.4
Mississippi	1.0	1.6	1.4	2.0	2.8	5.1	13.4	149.1	14.3	27.1	10.3	13.5
Missouri	0.5	0.9	1.3	1.4	1.2	5.3	11.4	41.1	13.9	28.0	7.8	12.0
Montana	0.3	1.8	1.5	2.8	1.9	4.4	11.0	24.7	14.3	33.5	7.2	9.5
Nebraska	0.2	1.4	1.4	2.3	1.2	6.1	8.2	14.8	11.5	18.6	6.9	9.9
Nevada	0.8	1.6	1.2	2.0	1.9	4.6	25.4	26.9	13.4	44.2	7.5	7.3
New Hampshire	2.8	3.0	3.0	3.5	2.2	4.2	35.1	107.6	17.7	41.2	14.9	12.1
New Jersey	0.8	0.7	1.2	1.0	1.2	4.0	56.0	214.5	11.0	17.9	6.4	10.2
New Mexico	1.2	1.6	1.7	2.0	1.7	5.8	13.6	56.5	13.0	19.7	7.4	10.8
New York	0.6	0.5	0.8	0.7	0.6	2.9	23.3	173.5	8.1	13.6	4.6	6.7
North Carolina	0.6	0.9	1.0	1.3	1.1	5.1	13.6	71.1	14.7	21.1	9.0	13.4
North Dakota	1.2	2.5	2.2	3.8	2.0	4.9	8.9	17.4	13.9	23.3	7.9	15.7
Ohio	0.4	0.5	0.7	0.8	0.9	3.8	11.7	109.8	10.7	19.2	6.1	7.9
Oklahoma	1.3	1.3	1.9	1.9	1.7	6.5	10.1	96.1	14.0	23.4	8.3	11.2
Oregon	1.7	1.2	2.2	1.7	2.6	5.2	14.5	48.3	11.4	20.6	7.2	9.8
Pennsylvania	0.2	0.5	0.7	0.8	1.1	3.2	16.2	794.8	10.1	16.6	6.1	9.8
Rhode Island	2.4	2.7	2.7	3.1	3.5	5.9	54.4	99.6	18.6	49.2	12.4	20.7
South Carolina	1.0	1.3	1.4	1.7	2.3	6.0	21.0	85.7	17.7	40.4	11.7	13.6
South Dakota	0.5	2.2	1.9	3.5	1.9	5.0	8.1	17.7	16.3	20.6	6.6	10.3
Tennessee	1.2	1.3	1.6	1.7	1.7	5.5	13.0	78.3	14.4	25.9	10.3	13.0
Texas	0.5	0.6	0.7	0.9	0.8	3.2	7.5	35.0	6.6	13.3	4.8	5.0
Utah	0.8	1.6	1.8	1.8	0.4	3.6	15.2	153.1	13.9	33.6	8.7	14.6
Vermont	4.6	2.8	5.2	3.6	4.1	8.1	17.4	48.1	14.7	39.1	7.7	14.3
Virginia	0.7	0.9	1.0	1.2	1.4	5.9	19.5	466.2	13.7	22.4	8.6	11.4
Washington	0.7	0.9	1.3	1.4	1.0	4.9	21.8	133.2	12.4	29.4	7.7	8.9
West Virginia	0.6	1.2	1.1	1.5	2.1	6.7	26.1	57.3	19.8	24.9	12.7	20.5
Wisconsin	0.6	0.8	1.2	1.4	1.7	6.1	13.5	30.9	16.8	24.7	7.9	13.1
Wyoming	2.7	1.8	3.1	2.4	2.5	5.5	11.3	114.1	11.5	44.4	7.7	7.5
APO/FPO[1]	9.6	9.1	9.6	9.2	*59.3	*327.9	—	—	—	—	50.9	125.5
Puerto Rico	4.2	10.6	15.8	17.4	*0.0	*0.0	—	—	*2.4	*120.8	*42.1	*45.6
U.S. citizens abroad[2]	4.6	4.5	8.7	4.9	13.6	27.8	68.4	75.0	44.7	94.5	15.2	33.2

Footnote at end of table

Table 7.2—Coefficient of Variation for Selected Sources of Income and Tax Items by State — Continued

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

State	Sales of property *other* than capital assets net gain less loss		Domestic and foreign dividends received				Interest received		Rent net income less loss		Royalty net income less loss	
			Total		In adjusted gross income							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
United States, total	**2.8**	**9.2**	**1.0**	**1.3**	**1.2**	**1.4**	**0.5**	**1.0**	**1.3**	**10.8**	**4.2**	**5.3**
Alabama	23.2	90.6	8.2	11.8	10.6	12.2	4.2	8.0	10.7	122.7	42.4	26.2
Alaska	12.9	101.1	22.7	12.8	9.8	14.0	7.3	6.4	6.6	21.4	40.0	69.4
Arizona	20.6	278.6	7.6	9.6	9.0	9.8	3.8	6.9	8.5	91.9	38.8	37.6
Arkansas	16.9	49.8	9.0	10.7	11.3	11.0	4.8	8.6	9.8	25.5	24.5	26.0
California	9.1	39.9	3.0	4.7	3.7	4.8	1.4	3.2	3.7	43.3	13.1	14.6
Colorado	14.8	29.2	6.7	10.6	8.5	11.0	3.5	7.5	8.8	184.9	28.2	41.8
Connecticut	43.4	168.5	6.6	8.3	8.0	8.6	3.2	7.5	13.0	86.4	32.2	33.0
Delaware	31.0	65.2	7.7	9.1	9.7	9.2	7.5	10.3	15.3	46.3	31.9	63.2
District of Columbia	27.6	77.6	12.4	9.8	14.4	9.9	8.9	8.6	11.4	34.9	22.9	49.4
Florida	16.6	52.6	4.6	5.8	5.5	5.9	2.3	5.0	7.4	76.2	23.0	22.1
Georgia	22.3	90.3	8.5	12.8	10.4	13.2	4.0	9.4	10.3	654.8	45.9	48.2
Hawaii	20.8	57.7	8.9	9.6	11.7	10.0	4.6	8.7	8.0	309.6	38.1	48.2
Idaho	14.4	28.4	8.4	13.4	11.2	14.1	5.4	8.2	8.7	78.6	37.8	35.7
Illinois	13.7	36.5	3.9	5.5	4.7	5.7	1.9	4.5	5.6	32.3	25.8	30.7
Indiana	18.2	45.8	6.5	8.2	7.9	8.5	2.9	7.2	9.0	20.7	34.6	37.9
Iowa	12.7	23.3	6.5	9.6	8.4	10.1	3.1	6.9	8.2	14.6	66.0	61.8
Kansas	15.4	32.5	6.5	9.2	8.1	9.6	4.2	7.7	7.4	16.7	16.9	21.1
Kentucky	18.1	30.8	8.2	12.2	10.4	12.6	3.9	8.3	9.6	28.9	35.3	24.3
Louisiana	26.7	79.0	10.1	11.2	13.4	11.6	4.4	10.6	12.0	30.2	17.9	19.2
Maine	25.3	48.3	7.0	10.5	8.3	10.8	6.1	8.7	10.0	45.1	50.7	43.6
Maryland	29.7	163.8	7.2	9.9	8.5	10.3	3.5	7.3	11.4	616.0	31.1	92.0
Massachusetts	18.5	250.8	6.0	8.2	7.2	8.5	2.6	6.6	8.7	25.8	51.1	64.7
Michigan	20.1	54.3	4.8	7.6	5.7	7.9	2.2	5.4	8.2	448.2	28.8	36.0
Minnesota	16.6	42.8	7.4	7.8	9.7	8.1	3.0	7.3	10.2	55.7	46.0	137.9
Mississippi	19.1	68.1	8.5	10.7	11.1	11.2	5.2	8.9	10.6	24.8	23.4	29.2
Missouri	16.1	50.6	7.3	9.1	9.1	9.3	3.2	8.2	10.1	74.9	31.3	31.8
Montana	13.9	25.2	7.9	13.0	9.8	13.7	6.7	7.7	7.7	28.2	28.9	25.0
Nebraska	12.5	23.3	9.6	10.7	13.2	11.1	4.7	8.0	8.5	19.5	30.0	43.2
Nevada	16.5	29.7	8.3	9.2	10.5	9.4	5.6	8.5	10.0	63.4	30.0	42.9
New Hampshire	20.5	65.4	11.2	11.4	15.4	11.8	5.9	12.2	9.6	54.6	57.1	48.2
New Jersey	22.2	68.9	4.5	6.1	5.4	6.3	2.3	5.1	8.3	167.9	23.1	52.1
New Mexico	17.6	24.5	10.5	11.4	9.7	11.8	6.2	6.8	8.3	37.8	19.4	21.9
New York	18.7	32,474.0	3.4	3.7	3.9	3.8	1.5	3.3	6.0	49.1	24.9	31.1
North Carolina	21.7	63.8	7.7	10.8	9.6	11.2	3.7	8.4	9.6	29.1	58.8	287.3
North Dakota	13.2	19.5	14.7	20.1	20.3	21.7	6.1	9.3	7.4	16.1	26.8	39.7
Ohio	15.3	37.9	4.8	6.6	6.0	6.8	2.2	5.3	7.2	87.7	25.8	32.3
Oklahoma	17.2	33.6	8.2	9.6	10.2	9.9	4.0	7.6	8.6	20.4	13.2	14.8
Oregon	16.0	42.8	8.0	12.7	9.7	13.3	3.6	7.4	8.4	60.8	37.4	63.6
Pennsylvania	19.8	103.2	4.3	5.7	5.3	5.9	2.1	4.8	7.3	106.0	37.8	43.5
Rhode Island	35.1	125.9	11.0	10.8	10.9	11.1	5.5	11.3	11.0	340.2	35.4	434.3
South Carolina	36.4	32.1	10.0	15.9	11.7	16.4	5.5	10.9	11.0	37.5	71.8	40.7
South Dakota	12.2	49.7	9.0	13.0	11.4	13.6	5.1	9.8	8.6	21.9	51.9	82.8
Tennessee	20.7	46.1	8.7	11.6	10.9	12.1	4.4	9.7	11.8	52.3	58.1	115.1
Texas	10.1	28.3	4.8	5.4	6.2	5.5	2.5	4.9	5.4	22.6	9.3	8.9
Utah	18.0	114.6	11.0	20.6	15.3	21.3	3.9	6.7	8.1	59.6	25.6	35.4
Vermont	18.6	52.0	6.2	11.3	7.4	11.6	8.5	7.8	9.5	115.5	43.5	31.4
Virginia	26.9	357.3	6.3	10.1	8.0	10.5	3.2	7.1	9.5	53.1	31.9	50.2
Washington	18.7	32.1	7.5	11.5	9.4	12.1	3.3	7.3	8.6	50.3	42.8	60.5
West Virginia	31.8	52.6	8.3	11.5	10.6	11.9	5.4	9.6	10.4	25.5	27.0	30.3
Wisconsin	18.6	37.8	7.1	10.2	8.7	10.6	2.8	7.5	9.9	806.4	48.8	130.6
Wyoming	13.9	61.5	6.7	6.5	8.7	6.7	9.1	8.0	8.5	28.2	15.6	17.2
APO/FPO[1]	—	—	41.8	38.3	39.6	41.3	18.5	21.9	41.3	88.5	—	—
Puerto Rico	—	—	*48.8	*5.7	*48.8	*5.4	43.9	28.3	*89.3	*100.7	—	—
U.S. citizens abroad[2]	45.1	84.1	15.7	21.3	17.4	21.9	9.4	15.1	26.8	52.5	82.5	56.9

Footnote at end of table

Table 7.2—Coefficient of Variation for Selected Sources of Income and Tax Items by State — Continued

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

State	Estate or trust net income less loss		Pensions and annuities in adjusted gross income		Small Business Corporation net profit less loss		State income tax refunds		Total income tax		Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
United States, total	**4.2**	**4.8**	**1.6**	**1.9**	**3.8**	**10.1**	**1.0**	**1.4**	**0.3**	**0.2**	**0.3**	**0.2**
Alabama	30.9	32.8	14.1	16.1	25.8	149.9	5.6	6.1	2.5	1.3	2.4	1.3
Alaska	29.3	83.7	13.6	16.5	23.2	212.1	4.9	6.4	4.3	1.6	4.2	1.6
Arizona	27.2	24.4	9.8	10.3	30.5	377.8	7.3	11.2	2.7	1.3	2.7	1.3
Arkansas	37.2	31.9	12.4	14.5	26.8	37.1	9.1	10.6	3.8	1.9	3.6	1.8
California	12.1	15.3	5.0	5.9	14.8	94.9	2.9	3.7	0.9	0.5	0.9	0.5
Colorado	25.5	25.6	12.5	14.0	19.3	36.1	4.6	4.7	2.5	1.2	2.4	1.2
Connecticut	30.4	33.1	13.9	16.5	27.5	61.2	15.3	14.7	2.7	1.5	2.7	1.5
Delaware	37.0	8.4	16.7	17.8	29.8	396.0	8.8	12.5	5.7	1.8	5.6	1.8
District of Columbia	22.2	14.2	11.2	12.9	37.0	703.4	10.3	9.3	5.6	2.7	5.5	2.6
Florida	17.4	20.3	6.2	7.3	14.9	41.5	22.7	21.5	1.6	0.9	1.6	0.9
Georgia	28.3	40.9	13.6	15.2	28.2	36.9	6.7	7.4	2.2	1.3	2.1	1.3
Hawaii	28.5	41.7	9.8	11.3	36.4	126.4	5.4	5.8	4.4	1.7	4.3	1.7
Idaho	47.2	25.7	13.5	16.5	22.5	29.9	7.9	9.2	4.9	1.9	4.6	1.8
Illinois	18.9	20.0	8.1	10.0	18.6	40.3	5.3	6.8	1.3	0.7	1.2	0.7
Indiana	34.2	34.8	10.7	13.0	16.5	17.7	9.3	10.9	2.0	1.1	1.9	1.1
Iowa	29.2	45.7	13.0	16.3	21.6	40.7	5.6	6.0	2.5	1.5	2.3	1.3
Kansas	28.2	30.0	13.5	16.7	20.8	35.3	7.6	8.3	3.2	1.6	3.0	1.5
Kentucky	37.1	31.2	12.4	14.8	23.7	551.0	5.6	6.4	2.5	1.3	2.4	1.3
Louisiana	45.7	33.5	15.1	17.0	22.0	94.6	13.9	18.7	2.6	1.4	2.5	1.4
Maine	29.5	40.0	11.6	13.7	27.7	243.1	13.0	12.3	5.0	2.4	4.8	2.3
Maryland	30.4	32.9	11.4	11.7	30.8	214.4	5.7	5.9	2.3	1.3	2.2	1.3
Massachusetts	20.4	30.5	10.7	12.6	33.2	109.9	6.6	7.0	2.1	1.2	2.1	1.2
Michigan	24.8	19.7	8.2	10.0	22.3	71.2	4.4	5.8	1.4	0.7	1.4	0.7
Minnesota	33.7	60.2	15.4	19.0	25.9	265.7	4.9	6.1	2.5	1.5	2.3	1.4
Mississippi	41.8	53.4	14.3	15.9	27.3	34.0	9.1	11.7	4.0	2.0	3.9	1.9
Missouri	31.1	40.4	13.2	15.3	25.8	25.8	7.7	10.8	2.2	1.2	2.1	1.1
Montana	32.0	49.6	16.9	20.3	22.5	46.8	7.9	8.7	4.9	2.1	4.5	2.0
Nebraska	29.7	30.6	14.8	18.3	19.1	26.6	7.5	8.1	3.6	1.9	3.3	1.7
Nevada	33.4	26.5	12.5	14.9	17.9	12.5	30.7	25.3	4.0	1.5	3.9	1.5
New Hampshire	24.3	31.7	13.4	16.3	33.9	91.3	17.3	21.7	5.0	3.1	4.9	3.1
New Jersey	29.2	29.9	8.8	10.7	21.6	49.7	5.1	6.5	1.7	0.9	1.7	0.9
New Mexico	25.5	30.2	10.3	11.9	23.1	33.6	8.0	8.9	3.6	2.0	3.5	1.9
New York	17.2	16.5	6.0	7.3	13.4	511.8	2.9	3.1	1.1	0.7	1.1	0.6
North Carolina	29.3	42.9	12.3	15.2	27.7	41.9	6.5	7.3	2.2	1.2	2.1	1.2
North Dakota	44.0	53.3	19.4	27.9	23.3	30.2	17.9	20.4	5.4	2.9	4.7	2.6
Ohio	22.4	26.1	7.7	10.0	17.8	58.3	7.1	13.2	1.3	0.8	1.3	0.8
Oklahoma	27.9	24.1	12.3	15.0	25.2	93.0	8.2	9.9	2.9	1.5	2.7	1.5
Oregon	30.4	34.0	11.6	14.8	26.8	27.7	6.1	7.0	2.9	1.5	2.8	1.5
Pennsylvania	21.2	20.0	7.7	9.0	23.5	107.3	16.7	39.3	1.3	0.7	1.3	0.7
Rhode Island	31.2	40.7	13.6	14.4	34.9	41.6	11.3	14.7	5.1	2.7	5.0	2.7
South Carolina	36.7	35.9	13.6	13.9	24.6	45.3	7.6	8.5	3.1	1.6	3.0	1.5
South Dakota	40.1	1,045.9	16.6	21.5	19.2	28.7	35.9	48.4	6.1	3.0	5.3	2.7
Tennessee	35.4	37.9	15.8	19.5	32.5	52.1	34.4	40.3	2.7	1.7	2.6	1.6
Texas	16.3	13.8	8.7	9.5	16.1	28.7	20.6	65.9	1.5	0.8	1.4	0.7
Utah	28.7	58.9	10.0	13.1	18.9	29.0	5.5	7.0	4.2	1.9	4.1	1.8
Vermont	21.4	30.7	13.4	14.9	29.3	137.0	7.3	10.7	6.6	2.8	6.4	2.7
Virginia	39.4	33.0	10.1	10.4	22.9	90.9	5.9	6.3	2.1	1.1	2.0	1.1
Washington	35.3	34.2	11.4	14.0	31.2	117.1	28.0	28.9	2.2	1.2	2.2	1.2
West Virginia	55.7	36.7	13.3	15.4	58.5	28.0	13.3	24.2	3.6	1.4	3.6	1.4
Wisconsin	27.9	37.8	11.8	15.7	35.6	31.9	5.1	6.1	2.1	1.3	2.0	1.2
Wyoming	28.3	28.9	14.8	18.9	20.2	16.7	20.6	22.9	6.3	1.3	6.0	1.2
APO/FPO[1]	*89.0	*89.0	*57.3	*64.9	*99.4	*99.4	*63.0	*62.2	10.0	10.7	10.0	10.7
Puerto Rico	—	—	*35.5	*45.4	*69.3	*65.1	*77.0	*77.0	15.7	21.9	15.2	21.5
U.S. citizens abroad[2]	20.5	61.6	51.0	53.5	*81.1	*163.1	32.6	33.4	10.0	7.2	9.6	7.1

*Estimate should be used with caution because of the small number of sample returns on which it is based.
[1]Returns filed from Army Post Office and Fleet Post Office addresses.
[2]Returns filed by U.S. citizens living in U.S. possessions and abroad.
NOTE: Detail may not add to total because of rounding.

Section 8

1978 Forms and Instructions

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Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **1978**

For Privacy Act Notice, see page 3 of Instructions | For the year January 1–December 31, 1978, or other tax year beginning , 1978, ending , 19

Use IRS label. Otherwise, please print or type.

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

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

City, town or post office, State and ZIP code | Your occupation

Do you want $1 to go to the Presidential Election Campaign Fund? ☐ Yes ☐ No
If joint return, does your spouse want $1 to go to this fund? ☐ Yes ☐ No
Note: Checking Yes will not increase your tax or reduce your refund. | Spouse's occupation

Filing Status Check only one box.

1 ☐ Single
2 ☐ Married filing joint return (even if only one had income)
3 ☐ Married filing separate return. If spouse is also filing, give spouse's social security number in the space above and enter full name here ▶
4 ☐ Unmarried head of household. Enter qualifying name ▶ . See page 6 of Instructions.
5 ☐ Qualifying widow(er) with dependent child (Year spouse died ▶ 19). See page 6 of Instructions.

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

6a ☐ Yourself ☐ 65 or over ☐ Blind } Enter number of boxes checked on 6a and b ▶
b ☐ Spouse ☐ 65 or over ☐ Blind
c First names of your dependent children who lived with you ▶ } Enter number of children listed ▶

d Other dependents:

(1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of $750 or more?	(5) Did you provide more than one-half of dependent's support?

Enter number of other dependents ▶
Add numbers entered in boxes above ▶

7 Total number of exemptions claimed

Income Please attach Copy B of your Forms W-2 here. If you do not have a W-2, see page 5 of Instructions.

8	Wages, salaries, tips, and other employee compensation	8	
9	Interest income (If over $400, attach Schedule B)	9	
10a	Dividends (If over $400, attach Schedule B) ; 10b Exclusion		
10c	Subtract line 10b from line 10a	10c	
11	State and local income tax refunds (does not apply unless refund is for year you itemized deductions)	11	
12	Alimony received	12	
13	Business income or (loss) (attach Schedule C)	13	
14	Capital gain or (loss) (attach Schedule D)	14	
15	Taxable part of capital gain distributions not reported on Schedule D (see page 9 of Instructions)	15	
16	Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	16	
17	Fully taxable pensions and annuities not reported on Schedule E	17	
18	Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)	18	
19	Farm income or (loss) (attach Schedule F)	19	
20	Other income (state nature and source—see page 10 of Instructions) ▶	20	
21	**Total income.** Add lines 8, 9, and 10c through 20 ▶	21	

Please attach check or money order here.

Adjustments to Income

22	Moving expense (attach Form 3903)	22	
23	Employee business expenses (attach Form 2106)	23	
24	Payments to an IRA (see page 10 of Instructions)	24	
25	Payments to a Keogh (H.R. 10) retirement plan	25	
26	Interest penalty due to early withdrawal of savings	26	
27	Alimony paid (see page 10 of Instructions)	27	
28	**Total adjustments.** Add lines 22 through 27 ▶	28	

Adjusted Gross Income

29	Subtract line 28 from line 21	29	
30	Disability income exclusion (attach Form 2440)	30	
31	**Adjusted gross income.** Subtract line 30 from line 29. If this line is less than $8,000, see page 2 of Instructions. If you want IRS to figure your tax, see page 4 of Instructions ▶	31	

Form 1040 (1978)

Tax Computation

32	Amount from line 31	32	
33	If you do not itemize deductions, enter zero. If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 41. Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here ▶ ☐ and see page 11 of the Instructions. Also see page 11 of the Instructions if: • You are married filing a separate return and your spouse itemizes deductions, OR • You file Form 4563, OR • You are a dual-status alien.	33	
34	Subtract line 33 from line 32. Use the amount on line 34 to find your tax from the Tax Tables, or to figure your tax on Schedule TC, Part I. Use Schedule TC, Part I, and the Tax Rate Schedules ONLY if: • The amount on line 34 is more than $20,000 ($40,000 if you checked Filing Status Box 2 or 5), OR • You have more exemptions than those covered in the Tax Table for your filing status, OR • You use any of these forms to figure your tax: Schedule D, Schedule G, or Form 4726. Otherwise, you MUST use the Tax Tables to find your tax.	34	
35	Tax. Enter tax here and check if from ☐ Tax Tables or ☐ Schedule TC	35	
36	Additional taxes. (See page 11 of Instructions.) Enter total and check if from ☐ Form 4970, ☐ Form 4972, ☐ Form 5544, ☐ Form 5405, or ☐ Section 72(m)(5) penalty tax	36	
37	**Total.** Add lines 35 and 36 ▶	37	

Credits

38	Credit for contributions to candidates for public office	38		
39	Credit for the elderly (attach Schedules R&RP)	39		
40	Credit for child and dependent care expenses (attach Form 2441)	40		
41	Investment credit (attach Form 3468)	41		
42	Foreign tax credit (attach Form 1116)	42		
43	Work Incentive (WIN) Credit (attach Form 4874)	43		
44	New jobs credit (attach Form 5884)	44		
45	Residential energy credits (see page 12 of Instructions, attach Form 5695)	45		
46	**Total credits.** Add lines 38 through 45			46
47	**Balance.** Subtract line 46 from line 37 and enter difference (but not less than zero) ▶			47

Other Taxes

48	Self-employment tax (attach Schedule SE)	48	
49	Minimum tax. Check here ▶ ☐ and attach Form 4625	49	
50	Tax from recomputing prior-year investment credit (attach Form 4255)	50	
51	Social security (FICA) tax on tip income not reported to employer (attach Form 4137)	51	
52	Uncollected employee FICA and RRTA tax on tips (from Form W-2)	52	
53	Tax on an IRA (attach Form 5329)	53	
54	**Total tax.** Add lines 47 through 53 ▶	54	

Payments Attach Forms W-2, W-2G, and W-2P to front.

55	Total Federal income tax withheld	55		
56	1978 estimated tax payments and credit from 1977 return	56		
57	Earned income credit. If line 31 is under $8,000, see page 2 of Instructions. If eligible, enter child's name ▶	57		
58	Amount paid with Form 4868	58		
59	Excess FICA and RRTA tax withheld (two or more employers)	59		
60	Credit for Federal tax on special fuels and oils (attach Form 4136)	60		
61	Regulated Investment Company credit (attach Form 2439)	61		
62	**Total.** Add lines 55 through 61 ▶			62

Refund or Due

63	If line 62 is larger than line 54, enter amount **OVERPAID** ▶			63
64	Amount of line 63 to be **REFUNDED TO YOU** ▶			64
65	Amount of line 63 to be credited on 1979 estimated tax ▶	65		
66	If line 54 is larger than line 62, enter **BALANCE DUE.** Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order ▶ (Check ▶ ☐ if Form 2210 (2210F) is attached. See page 14 of Instructions.) ▶ $			66

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature Date | Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Paid Preparer's Information

Preparer's signature | Preparer's social security no. | Check if self-employed ▶ ☐

Firm's name (or yours, if self-employed), address and ZIP code | E.I. No. ▶ | Date ▶

1978

Department of the Treasury
Internal Revenue Service

Instructions for Form 1040

and for Schedules A, B, C, D, E, F, R, RP, and SE

(Tax Tables—pages 31-42)

Tax Law Changes

Congress recently enacted legislation that allows credits for energy saving expenses for your personal residence. Line 45 of Form 1040 should be used to claim these credits. Congress also enacted legislation that, among other things, raises the capital gains exclusion starting November 1, 1978, and changes the treatment of the sale of a personal residence for individuals 55 and over. These changes are reflected in the 1978 forms and instructions. See the Highlights on page 3 for more information.

From the Commissioner

These instructions contain information needed to complete Form 1040 and Schedules A, B, C, D, E, F, R, RP, and SE. Form 1040 appears to be the right form for you, but before starting it, please check to see if you can file Form 1040A instead. Form 1040A is an easier form to complete and you should file it if you can. (See page 4 of the instructions—"Which Form to File.")

Although the appearance of Form 1040 is somewhat different from last year's form, the line items are the same.

If you do your own return, the revised instructions this year should help you. They have been rewritten in simpler language and have been rearranged to follow the lines on the form more closely.

If you decide to have someone else prepare your return, select a qualified person. If you pay a preparer, the law requires the preparer to sign the return, enter the preparer's identifying numbers, and give you a copy of the return.

Ask your preparer to consider whether you can file Form 1040A instead of Form 1040.

We are always looking for ways to improve our forms and instructions. If you have any suggestions for improvement please write to us.

If you need help, please call us at the number listed for your area on page 46, or visit an IRS office.

After you complete your return, please check to make sure it is correct, sign it and then file it early. Thank you for your cooperation.

Jerome Kurtz
Commissioner of Internal Revenue

Earned Income Credit (If your income is less than $8,000, read this page carefully.)

What Does the Earned Income Credit Do?

The earned income credit helps many taxpayers who have small incomes. If you can take the earned income credit, you can subtract it from tax you owe or get a refund even if you had no tax withheld from your pay. The credit can go as high as $400.

What is Earned Income?

In most cases, you had earned income if you worked last year. Earned income includes:

- wages, salaries, and tips, minus any disability income exclusion you might be allowed.
- anything else of value (money, goods, or services) you get from your employer for services you performed.
- earnings from self-employment—this is usually the amount shown on Schedule SE (Form 1040), line 13. If you had a net loss from self-employment, see the note at the top of page 27.

Earned income does not include items such as dividends, interest, social security payments; welfare benefits, or veterans' benefits.

Who Can't Take the Earned Income Credit?

You can't take the credit if:

- you are married filing a separate return and you checked Filing Status Box 3 on Form 1040; or
- you file Form 2555 to exempt income earned overseas; or
- you file Form 4563 to exclude income earned from sources in U.S. possessions.

To see if you can take the Earned Income Credit, please answer the questions below

	Yes	No
1. Is the amount you listed on Form 1040, line 31, less than $8,000?	☐	☐
2. Does the amount on line 31 include any wages, salaries, or other earned income?	☐	☐
3. In 1978 did you pay more than half of the cost of keeping up a home (owned or rented) in the U.S.?	☐	☐

(If you receive payments under the Aid to Families with Dependent Children (AFDC) program and use them to pay part of the cost of keeping up this home, you may not count these amounts as furnished by you when you answer question 3.)

4. Did you live in this home?	☐	☐
5. Did your child live with you full time except when he or she was away at school or on vacation? (See Note 1, below.)	☐	☐
6. If you answered Yes to question 5, was the child: • under 19; or • a full-time student; or • disabled and your dependent?	☐	☐

If you answered No to any question, you can't take the earned income credit. Do not fill in the worksheet.

If you answered Yes to all the questions, you may be able to take the credit. Use the Earned Income Credit Worksheet to figure the amount of any credit.

Note 1—The term child includes:
- Your son or daughter,
- Your stepchild, adopted child, or a child placed with you by an authorized placement agency for legal adoption (even if the child became your stepchild or adopted child, or was placed with you, during the year); OR
- Any other child who you cared for as your own child for the whole year, unless the child's natural or adoptive parents provided more than half of the support for that year.

Earned Income Credit Worksheet

Do NOT file this worksheet with your return—Keep it for your tax records

How to Figure Your Credit. Follow the instructions for each line below.		
1. Enter the amount from Form 1040, line 8. Caution: If you were under age 65 at the end of 1978, and did not take the disability income exclusion, include any disability income you listed on either Schedule E (Form 1040), line 5, or on Form 1040, line 17. Include only that part of disability income for periods prior to reaching minimum retirement age.		$
2. Enter the amount, if any, from Form 1040, line 30.		
3. Subtract line 2 from line 1.		
4. If you were self-employed, enter the amount, even if a loss, from Schedule SE, line 13. (If you have self-employment income that you reported on line 1 above, do not include it here. Also, do not include any amounts that are not included in income such as the rental allowance or rental value of a parsonage furnished to a minister.)		
5. Earned income. Add lines 3 and 4. However, if line 4 is a loss, subtract line 4 from line 3. If the amount on line 5 is $0 or less, do not complete the rest of this worksheet; you cannot take the credit.		
6. Enter the amount from Form 1040, line 31.		
7. Enter the amount from line 5 or line 6 above, whichever is larger.		
8. Enter 10% of line 5 but do not enter more than $400. • *If line 7 is more than $4,000, complete lines 9 through 13.* • *If line 7 is $4,000 or less, do not complete the rest of this worksheet. Enter the amount from line 8 on Form 1040, line 57. Also write the first name of your child who qualifies you for the credit in the space provided on line 57. See Note 2 below.*		
9. Enter the amount listed on line 7. (If $4,000 or less, you should have stopped on line 8.)		
10. Less	−4,000.00	
11. Balance (subtract line 10 from line 9).		
12. Enter 10% of line 11.		
13. Subtract line 12 from line 8. This is your earned income credit. Enter this amount on Form 1040, line 57. Also write the first name of your child who qualifies you for the credit in the space provided on line 57. See *Note 2 below.* ▶		$

Note 2—*If you have more than one child who qualifies you for the credit, only enter the first name of one of the children.*

Highlights for 1978 Please note these important reminders for this year.

Energy Credits

If you had certain energy saving expenditures for your residence after April 19, 1977, you may be able to take a credit on line 45 of your 1978 Form 1040. The credit is allowed for expenditures for items such as storm windows, insulation, etc. **Form 5695, Energy Credits,** will tell you which expenses qualify and how to figure the credit.

There is also a new investment credit allowed for expenditures for energy property used in a trade or business. **See Schedule B (Form 3468),** Computation of Business Energy Investment Credit, for details.

Capital Gains

The amount of long-term capital gain that can be excluded has increased from 50% to 60% effective November 1, 1978. If you received capital gain distributions, see the instructions for Form 1040, line 15. If you had other capital gains, see the instructions for **Schedule D.**

As part of your tax planning for 1979, you should note that the alternative tax computation for capital gains will expire after 1978.

Sale of Personal Residence

For sales after July 26, 1978, individuals 55 and over are allowed a one-time exclusion of up to $100,000 of profit on the sale of their personal residence. This replaces the provision that allowed individuals 65 and over to exclude all of the profit on the sale of their residence if the sales price was less than $35,000.

IRS Will Figure Credit for the Elderly

If you want us to figure your credit for the elderly, please see the instructions for **IRS Will Figure Your Tax and Some of Your Credits** on pages 4 and 5 of the instructions.

Privacy Act Notice

The Privacy Act of 1974 says that each Federal agency that asks you for information must tell you:

a. Its legal right to ask for the information and whether the law says you must give it.

b. What major purposes the agency has in asking for it, and how it will be used.

c. What could happen if the agency does not receive it.

For the Internal Revenue Service, the law covers:

- Tax returns and any papers filed with them.
- Any questions we need to ask you so we can—
  - Complete, correct, or process your return.
  - Figure your tax.
  - Collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011 and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Code section 6109 and its regulations say that you must show your social security number on what you file. This is so we know who you are, and can process your return and papers.

You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund.

We ask for tax return information to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to States, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we may give it to foreign governments because of tax treaties they have with the U.S.

If a return is not filed, or if we don't receive the information we ask for, the law provides that a penalty may be charged. And we may have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest also be charged.

Please keep this notice with your records. It may help you if we ask you for other information.

If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

This is the only notice we must give you to explain the Privacy Act. However, we may give you other notices if we have to examine your return or collect any tax, interest, or penalties.

Where to File

Please use the addressed envelope that came with your return, or use the address for your State. If you do not have an addressed envelope, or if you moved during the year, mail your return to the Internal Revenue Service Center for the place where you live.

Alabama—Atlanta, GA 31101
Alaska—Ogden, UT 84201
Arizona—Ogden, UT 84201
Arkansas—Austin, TX 73301
California—Fresno, CA 93888
Colorado—Ogden, UT 84201
Connecticut—Andover, MA 05501
Delaware—Philadelphia, PA 19255
District of Columbia—Philadelphia, PA 19255
Florida—Atlanta, GA 31101
Georgia—Atlanta, GA 31101
Hawaii—Fresno, CA 93888
Idaho—Ogden, UT 84201
Illinois—Kansas City, MO 64999
Indiana—Memphis, TN 37501
Iowa—Kansas City, MO 64999
Kansas—Austin, TX 73301
Kentucky—Memphis, TN 37501
Louisiana—Austin, TX 73301
Maine—Andover, MA 05501
Maryland—Philadelphia, PA 19255
Massachusetts—Andover, MA 05501
Michigan—Cincinnati, OH 45999
Minnesota—Ogden, UT 84201
Mississippi—Atlanta, GA 31101
Missouri—Kansas City, MO 64999
Montana—Ogden, UT 84201
Nebraska—Ogden, UT 84201
Nevada—Ogden, UT 84201
New Hampshire—Andover, MA 05501
New Jersey—Holtsville, NY 00501
New Mexico—Austin, TX 73301
New York—*New York City and Counties of Nassau, Rockland, Suffolk and Westchester*—Holtsville, NY 00501
All Other Counties—Andover, MA 05501
North Carolina—Memphis, TN 37501
North Dakota—Ogden, UT 84201
Ohio—Cincinnati, OH 45999
Oklahoma—Austin, TX 73301
Oregon—Ogden, UT 84201
Pennsylvania—Philadelphia, PA 19255
Rhode Island—Andover, MA 05501
South Carolina—Atlanta, GA 31101
South Dakota—Ogden, UT 84201
Tennessee—Memphis, TN 37501
Texas—Austin, TX 73301
Utah—Ogden, UT 84201
Vermont—Andover, MA 05501
Virginia—Memphis, TN 37501
Washington—Ogden, UT 84201
West Virginia—Memphis, TN 37501
Wisconsin—Kansas City, MO 64999
Wyoming—Ogden, UT 84201

Panama Canal Zone, American Samoa—Philadelphia, PA 19255
Guam—Commissioner of Revenue and Taxation, Agana, GU 96910
Puerto Rico *(or if excluding income under Section 933)*—Philadelphia, PA 19255
Virgin Islands: Non-permanent residents—Philadelphia, PA 19255
Virgin Islands: Permanent residents—Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, VI 00801
Foreign country *and have an* **A.P.O. or F.P.O. address**—Center for your permanent home State
Foreign country: *U.S. citizens and those excluding income under section 911 or 931*—Philadelphia, PA 19255

Form 1040 General Instructions

Who Must File

Your income and your filing status generally determine whether or not you must file a tax return.

File a return for 1978, even if you owe no tax, if you:	And your income was at least:
Were single (this also means legally separated, divorced, or married with a dependent child and lived apart from your spouse for the whole year) and:	
Under 65	$2,950
65 or over	3,700
Were married filing a joint return and living with your spouse at the end of 1978 (or on the date your spouse died), and:	
Both were under 65	4,700
One was 65 or over	5,450
Both were 65 or over	6,200
Were married filing a separate return or married but not living with your spouse at the end of 1978	750
Could be claimed as a dependent on your parent's return, and had taxable dividends, interest, or other unearned income of $750 or more	750
Were a qualifying widow(er) with dependent child and:	
Under 65	3,950
65 or over	4,700
Were allowed to exclude income from sources within U.S. possessions	750
Were self-employed and your net earnings from this work were at least $400	

Even if your income is less than the amounts shown above, you must file a return if you owe any taxes, such as:

- FICA (Social Security) on tips you did not report to your employer.
- Minimum Tax.
- Tax on an IRA (Individual Retirement Arrangement).
- Tax from recomputing a prior year investment credit.

The above rules apply to all U.S. citizens and resident aliens, including those under 21 years of age. They also apply to those nonresident aliens and resident aliens who are married to citizens or residents of the U.S. at the end of 1978 and who file a joint return as discussed on page 6, under **Filing Status.**

Note: Different rules apply if you were a nonresident alien at any time during 1978 (unless you file a joint return as mentioned above). You may need **Form 1040NR,** U.S. Nonresident Alien Income Tax Return. Also get **Publication 519,** United States Tax Guide for Aliens.

Who Should File

Even if you do not have to file, you should file to get a refund if income tax was withheld from your pay. Also file if you can take the earned income credit. If you file for either of these reasons only, you may be able to use Form 1040A.

Which Form to File

You MAY Be Able to Use Form 1040A If:

- You had only wages, salaries, tips, or other employee compensation and not more than $400 in interest or $400 in dividends. (You may file Form 1040A even if your interest or dividend income was more than $400 if you are filing only to get an earned income credit refund), AND
- Your total income is $20,000 or less ($40,000 or less if you are married and filing a joint return).

Since Form 1040A is easier to complete than Form 1040, you should use it if you can. However, even if you meet the above tests, you may still have to file Form 1040.

You Must Use Form 1040 If:

- You itemize deductions.
- You claim more exemptions than are covered in the tax table for your filing status.
- Your spouse files a separate return and itemizes deductions. Exception: You can still use Form 1040A if you have a dependent child and can meet the tests on page 6 under Married Persons Who Live Apart (and Abandoned Spouses).
- You can be claimed as a dependent on your parent's return and had interest, dividends, or other unearned income of $750 or more, AND had earned income of less than $2,200 if single (less than $1,600 if married filing a separate return).
- You are a qualifying widow(er) with a dependent child.
- You were a nonresident alien during any part of 1978 and do not file a joint return (or **Form 1040NR**).
- You were married to a nonresident alien at the end of 1978 who had U.S. source income and you do not file a joint return. Exception: You can still use Form 1040A if you meet the tests on page 6 under Married Persons Who Live Apart (and Abandoned Spouses).
- You take any of the Adjustments to Income shown on Form 1040, lines 22 through 27, or line 30.
- You file any of these forms:
  - —Form 1040-ES, Declaration of Estimated Tax for Individuals, for 1978 (or if you want to apply any part of your 1978 refund to estimated tax for 1979).
  - —Schedule G, Income Averaging.
  - —Form 2210, Underpayment of Estimated Income Tax by Individuals.
  - —Form 2555, Exemption of Income Earned Abroad.
  - —Form 4563, Exclusion of Income from Sources in United States Possessions.
- You owe any of the taxes on Form 1040, line 36 or lines 48 through 53.
- You claim any of the credits on Form 1040, lines 39 through 45.
- You claim any of the payments on Form 1040, lines 58, 60, or 61.
- You are required to complete Part III of Schedule B for Foreign Accounts and Foreign Trusts (see page 18 of Instructions).

When to File

You should file as soon as you can after January 1, but not later than April 16, 1979. If you file late you may have to pay penalties and interest. Please see the instructions for **Penalties and Interest** on page 14. If you know that you cannot meet the April 16 deadline, you should ask for an extension on **Form 4868,** Application for Automatic Extension of Time to File U.S. Individual Income Tax Return.

IRS Will Figure Your Tax and Some of Your Credits

If you want us to, we will figure your tax for you. You won't even have to visit an IRS office. We will make sure it's figured the way that will let you pay the smallest amount. If you paid too much, we will send you a refund. If you did not pay enough, we will bill you for the balance. You will not be charged interest or penalty if the bill for tax due is paid within 30 days of the notice date, or by the due date for your return, whichever is later.

We can figure your tax if you meet the conditions below.

- All of your income for 1978 was from one or more of these:
  - a. Salaries and Wages.
  - b. Tips.
  - c. Interest.
  - d. Dividends.
  - e. Pensions or Annuities.
- You do not itemize deductions.
- You do not file **Schedule G,** Income Averaging.
- You do not file **Form 2555,** Exemption of Income Earned Abroad.
- Your adjusted gross income (line 31) is not more than $20,000 (not more than $40,000 if you are married and filing a joint return or as a qualifying widow(er)).
- You (and your spouse if filing a joint return) sign and date your return and mail it on or before April 16, 1979.
- You give enough information so that we can figure the tax. Please read the following instructions.
  - a. Fill in the parts of your return through line 31 that apply to you. The

Line-By-Line Instructions which start on page 6 explain how to fill in your return.

b. If you are filing a joint return, use the space under the words "Adjustments to income" on the front of your return to show your adjusted gross income and your spouse's adjusted gross income separately.

c. Read lines 38 through 61. Fill in the lines that apply to you, but do not fill in the total lines. See the instruction below if you want us to figure your Credit for the Elderly or Earned Income Credit.

d. Fill in any forms or schedules asked for on the lines you completed and attach them to the return when you file it.

We will figure some of your credits, too. Fill in your return through line 31 as explained above. Follow the instructions below and sign, date, and mail it before the due date. We will then figure these credits if you qualify:

Credit for the elderly. Follow the instructions below. Be sure to attach the schedule to your return. Write "CFE" on Form 1040, line 39.

Schedule R.—Check the box for your filing status and age, and fill in line 2(a).

Schedule RP.—Enter the name of the public retirement system. Also check the box for your filing status and age, and fill in lines 2 and 5.

Earned income credit. On line 57 of your return write "EIC" and the name of your child who qualified you for the credit.

Other Information

Death of Taxpayer

Did the taxpayer die before filing a return for 1978?—If so, the taxpayer's spouse or personal representative must file the return for the person who died. A personal representative can be an executor, administrator, or anyone who is in charge of the taxpayer's property.

If the taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund.

If your spouse died in 1978 and you did not remarry in 1978, you can file a joint return. You can also file a joint return if your spouse died in 1979 before filing a return.

A joint return should show your spouse's 1978 income before death and your income for all of 1978. Please write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign. Show the date of death in the name and address space of Form 1040.

If you want more details, please get **Publication 559, Federal Tax Guide for Survivors, Executors, and Administrators.**

U.S. Citizens Living Abroad

Generally, foreign source income must be reported on your return. Please get Publication 54, Tax Guide for U.S. Citizens Abroad.

Steps for Preparing Your Return

We have set up this year's instructions using 9 steps. You should complete the first 4 (below) BEFORE you begin to fill out your return.

Then, you may find it helpful to follow the Line-By-Line Instructions. They begin on page 6 and end on page 14.

Finally, steps 6 through 9 are on page 14. They are the steps you should take after your Form 1040 (and other schedules and forms you need) are filled in.

If you follow these steps and read the Line-By-Line Instructions, we feel you can fill in your return quickly and accurately. If you have any questions, call or visit an Internal Revenue Service office.

Step 1

Get all of your income records together

These include any Forms W–2, W–2G, W–2P, 1087, and 1099 that you may have. If you don't get a Form W–2 by January 31, or if the one you get isn't correct, please contact your employer as soon as possible. Only your employer can give you a Form W–2, or correct it. If you cannot get a Form W–2 by February 15, please contact an IRS office.

If you have someone prepare your return for you, make sure they have all your income records and expense records so they can fill in your return correctly. Remember, if someone else prepares your return incorrectly—you are still responsible.

Step 2

If you plan to take tax credits or itemize deductions, get all the information and expense records you will need

Pages 12 through 18 of these instructions tell you what credits and deductions you can take. Some of the records you may need are:

- Medical and dental payment records.
- Real estate and personal property tax receipts.
- Interest payment records for items such as a home mortgage and installment payments on cars or appliances.

Step 3

Get any forms, schedules, or publications you need

In general, we mail forms and schedules directly to you based on what you filed last year. Before you fill in your return, you may want to look it over to see if you need more forms or schedules.

If you think you will need any other forms, get them before you start completing your return. Please check with your local bank or post office, or any IRS office for them. Or, you can use the order blank on the next to the last page of these instructions. We will send you the forms, schedules, and publications you ask for.

Step 4

Use the mailing label on the forms we sent you and make sure it is correct

If it isn't, please correct it. If the label is for a joint return and the social security numbers are not listed in the same order as the first names, show the numbers in the correct order.

If you have an apartment number that isn't shown on the label, please list it.

Do not attach your label until you finish filling in your return and recheck all entries.

If you don't have a social security number, please get Form SS–5 from a Social Security Administration (SSA) office, post office, or IRS office. File it with your local SSA office early enough to get your number before April 16. If you do not get the number by then, file your return without it and write "Applied for" in the block for your social security number.

Step 5

Fill in your return

We have listed Line-by-Line Instructions for filling in the Form 1040. The Instructions begin on page 6 and end on page 14. Please follow them.

Step 6 picks up on page 14.

Line-By-Line Instructions—Form 1040

Name, Address, and Social Security Number Blocks

Please use the mailing label on the forms we sent you. If you did not receive forms with a label, print or type your name and address. If you are married, give social security numbers for both you and your spouse whether you file joint or separate returns.

If you are filing a joint return, please show the social security numbers in the same order that you show your first names. If you are filing a joint return and use different last names, please separate the last names with an "and." For example: "Brown and Smith." Be sure to show the last names in the same order that you showed the first names.

Remember to show your occupations in the spaces in the upper right corner just below the social security number blocks.

Presidential Election Campaign Fund

You may have $1 go to this fund by checking the Yes box. On a joint return, both of you may choose to have $1 go to this fund, or, both may choose not to. One may choose to have $1 go to this fund and the other may choose not to.

If you check **Yes**, it will not change the tax or refund shown on your return.

Do not claim this amount as a credit for contributions to candidates for public office on line 38.

Filing Status

Boxes 1 through 5

Were You Single or Married?

If you were single, divorced, or legally separated on December 31, consider yourself single for the whole year. (You must follow your State law to determine if you are divorced or legally separated.)

If you were married on December 31, consider yourself married for the whole year. If you meet the tests for *Married Persons Who Live Apart (and Abandoned Spouses)*, below, you may consider yourself single for the whole year.

If your spouse died during 1978, consider yourself married to that spouse for the whole year, unless you remarried before the end of 1978.

Married Persons—
Joint or Separate Returns?

Joint Return.—In most cases, married couples will pay less tax if they file a joint return. You must report all income, exemptions, deductions, and credits for you and your spouse. Both of you must sign the return, even if only one of you had income.

You and your spouse can file a joint return even if you did not live together for the whole year. Both of you are responsible for any tax due on a joint return, so if one of you does not pay, the other may have to.

If your spouse died in 1978, or in 1979 before filing a return for 1978, write in the signature area "Filing as surviving spouse." Show the date of death in the name and address space.

Tax Savings.—If you decide not to file a joint return and plan to file a separate return, see if you can reduce your tax by meeting the tests described below under *Married Persons Who Live Apart (and Abandoned Spouses)*. If you can, you should check Box 1 for Single or, if you qualify, Box 4 for Unmarried head of household.

Special Rule for Aliens.—If at the end of 1978, you were a nonresident alien married to a citizen or resident of the United States, you may be able to file a joint return with your spouse. If you do file a joint return, you and your spouse must agree to be taxed on your combined worldwide income.

For more details, please get **Publication 519,** United States Tax Guide for Aliens.

Separate Returns.—You can file separate returns if both you and your spouse had income or if only one of you had income. If you both file, you and your spouse must figure your tax the same way. This means if one itemizes deductions, the other must itemize. You each report only your own income, exemptions, deductions, and credits, and you are responsible only for the tax due on your own return.

If both you and your spouse file separate returns, write your spouse's full name in the space after Box 3.

If your spouse does not file, check the boxes on line 6b that apply if you can claim the exemptions for your spouse. Please see the instructions for **Exemptions** on page 7.

Community Property States.—Community property States are: Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas and Washington. If you and your spouse live in a community property State, you must follow State law to determine what is community income and what is separate income.

For more details please get **Publication 555,** Community Property and the Federal Income Tax.

Married Persons Who Live Apart (and Abandoned Spouses).—Some married persons who do not live with their husband or wife (and abandoned spouses) may file as Single or as Unmarried head of household and take advantage of tax rates that are lower than those for married persons filing separate returns. This means that you may be able to claim the earned income credit. It also means that if your spouse itemizes deductions, you do not have to. Both you and your spouse can file this way if both meet the tests.

You should check box 1 for Single if you meet ALL of the following tests:

a. You file a separate return.

b. You paid more than half the cost to keep up your home for 1978.

c. Your spouse did not live with you at any time during 1978.

d. For over six months of 1978, your home was the main home of your child or stepchild whom you can claim as a dependent.

You should check Box 4 for Unmarried head of household if your home in test d, above, was the dependent child's main home for ALL of 1978. The tax rates for Unmarried head of household are even lower than the rates for Single.

Were You an Unmarried Head of Household?

There are special tax rates for a person who can meet the tests for Unmarried head of household. These rates are lower than the rates for Single or Married filing a separate return.

You may use this filing status **ONLY IF** on December 31, 1978, you were unmarried (including certain married persons who live apart (and abandoned spouses)) or legally separated and meet test **a.** or **b.** below:

a. You paid more than half the cost of keeping up a home which was the main home of your father or mother whom you can claim as a dependent. (You did not have to live with that parent.)

b. You paid more than half the cost of keeping up your home which (except for temporary absences for vacation or school) was lived in all year by one of the following persons:

1. Your unmarried child, grandchild, foster child or stepchild. (This person did not have to be your dependent.)
2. Any other person listed below whom you can claim as a dependent. However, this person does not qualify you if he or she is your dependent under the rules on page 8 for Dependent Supported by Two or More Taxpayers.

Grandparent	Stepfather	Daughter-in-law or,
Brother	Mother-in-law	If related by blood:
Sister	Father-in-law	Uncle
Stepbrother	Brother-in-law	Aunt
Stepsister	Sister-in-law	Nephew
Stepmother	Son-in-law	Niece

Note: *If you file as Unmarried head of household, please enter the name of the person who qualifies you in the space after Box 4. If more than one person qualifies you, enter only one person's name.*

If you were married to a nonresident alien, you may qualify as Unmarried head of household. Consult an IRS office for more information.

Were You a Qualifying Widow or Widower With a Dependent Child?

If so, you may be able to use joint return tax rates for 1978 and use Tax Table B or Tax Rate Schedule Y.

If your spouse died during 1977 or 1976 and you did not remarry before the end of 1978, file a return for 1978 showing only your own income, exemptions, deductions, and credits. However, you can figure your tax at joint return rates if you meet all 3 of the following tests.

a. You could have filed a joint return with your spouse for the year your spouse died. (It does not matter whether you actually filed a joint return.)

b. Your dependent child or stepchild lived with you (except for temporary absences for vacation and school).

c. You paid over half the cost of keeping up the home for this child for the whole year.

Check Box 5, Qualifying widow(er) with dependent child, and show in the space provided the year your spouse died. Do not claim an exemption for your spouse. You can claim the exemption only for the year your spouse died.

If your spouse died in 1978 and you did not remarry, consider yourself married for the whole year. If your spouse died before 1976 and you did not remarry, you may check Box 4 if you met the tests under **Were You an Unmarried Head of Household?** Otherwise you must file as Single.

Exemptions

Line 6a Boxes

For Yourself

You can always take one exemption for yourself. Take two exemptions if you were blind, or 65 or over. Take three exemptions if you were blind and 65 or over. Be sure to check all the boxes on line 6a for the exemptions you can take for yourself.

You can take the extra exemptions for age 65 or over and blindness only for yourself and your spouse. You cannot take them for dependents.

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1979, you can take the extra exemption for age for 1978.

Proof of Blindness

If you or your spouse is completely blind, attach a statement to this effect.

In cases of partial blindness, you must submit with your return each year a certified statement from an eye physician or registered optometrist that:

a. You cannot see better than 20/200 with glasses, or

b. Your field of view is not more than 20 degrees.

If this eye condition will never improve beyond the standards in a or b, you may submit a certified opinion to this effect from an examining eye physician. You must only attach this certification to your return once. In later years you can just attach a statement referring to it.

Line 6b Boxes

For Your Spouse

You can take exemptions for your spouse if you file a joint return. If you file a separate return you can take your spouse's exemptions only if your spouse is not filing a return, had no income, and was not the dependent of someone else.

Your spouse's exemptions are like your own. Take one exemption if your spouse was neither blind nor 65 or over. Take two exemptions if blind or 65 or over. Take three exemptions if blind and 65 or over. Be sure to check all the boxes on line 6b for the exemptions you can take for your spouse.

If at the end of 1978, you were divorced or legally separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree), you may take an exemption for your spouse if you file a joint return.

If your spouse died during 1978 and you did not remarry before the end of 1978, check the boxes for the exemptions you could have taken for your spouse on the date of death.

Nonresident Alien Spouse.—If you do not file a joint return, you may claim your spouse's exemptions only if your spouse had no income from United States sources and is not the dependent of another taxpayer. Use the boxes on line 6b to claim exemptions for a nonresident alien spouse. When claiming your spouse's exemption, please write "NRA" above the word Spouse on line 6b.

Lines 6c and 6d

Children and Other Dependents

Please enter on line 6c the first names of your dependent children who lived with you. Fill in the total number in the box to the right of the arrow.

Please enter on line 6d the full names and other information for your other dependents. Fill in the total number in the box to the right of the arrow.

Each person you claim as a dependent has to meet ALL of these tests:

a. Income;

b. support;

c. married dependent;

d. citizenship or residence; and

e. relationship.

These tests are explained below.

a. Income

The dependent received less than $750 gross income. (This test does not have to be met for your child who was under 19 or a full-time student at least 5 months of the year. Please see instructions for Student Dependent on this page.)

b. Support

The dependent received over half of his or her support from you or is treated as receiving over half of his or her support from you under rules for **Children of Divorced or Separated Parents** or **Dependent Supported by Two or More Taxpayers** on page 8. If you file a joint return, the support can be from you or your spouse.

Support includes items such as food, a place to live, clothes, medical and dental care, and education. In figuring support, use the actual cost of these items. However, the cost of a place to live is figured at its fair rental value.

Do not include in support items such as income and social security taxes, premiums for life insurance, or funeral expenses.

Capital Items—You must include capital items such as a car or furniture in figuring support, but only if these items are actually given to, or purchased by, the dependent for the dependent's use or benefit. Do not include the cost of a capital item such as furniture for the household or for use by persons other than the dependent.

In figuring total support, you must include money the dependent used for his or her own support, even if this money was not taxable. (For example, include social security benefits, gifts, savings, welfare benefits, etc.) If your child was a student, do not include amounts he or she received as scholarships.

c. Married Dependent

The dependent did not file a joint return with his or her spouse.

d. Citizenship or Residence

The dependent was a citizen or resident of the U.S., a resident of Canada or Mexico, or an alien child adopted by and living with a U.S. citizen in a foreign country.

e. Relationship

The dependent met test 1. or 2. below.

1. Was related to you (or your spouse if you are filing a joint return) in one of the following ways:

Child	Stepbrother	Son-in-law
Stepchild	Stepsister	Daughter-in-law
Mother	Stepmother	or, if related by blood:
Father	Stepfather	
Grandparent	Mother-in-law	Uncle
Brother	Father-in-law	Aunt
Sister	Brother-in-law	Nephew
Grandchild	Sister-in-law	Niece

2. Was any other person who lived in your home as a member of your household for the whole year.

The term child includes:

- Your son, daughter, stepson, stepdaughter.
- A child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption.
- A foster child who lived in your home as a member of your family for the whole year.

Student Dependent.—Even if your child had income of $750 or more, you can claim him or her as a dependent if he or she can meet tests b., c., and d. above; AND

- was enrolled as a full-time student at a school during any 5 months of 1978, or
- took a full-time, on-farm training course during any 5 months of 1978. (The course had to be given by a school or a State, county, or local government agency.)

The school must have a regular teaching staff, course of study, and a regularly enrolled body of pupils or students in attendance.

The term school includes:

- elementary, junior and senior high schools;
- colleges and universities;
- technical, trade, and mechanical schools; and
- night schools in which the student is enrolled for the number of hours or classes that is considered full-time attendance at a similar day school.

The term *school* does not include on-the-job training courses or correspondence schools.

Children of Divorced or Separated Parents.—If a child's parents together paid more than half of the child's support, the parent who has custody for most of the year can generally take the exemption for that child. However, the parent who does **NOT** have custody (or who has the child for the shorter time), may take the exemption if a. or b. below, applies.

a. That parent gave at least $600 toward the child's support in 1978, and the decree of divorce or separate maintenance (or a written agreement between the parents) states he or she can take the exemption, OR

b. That parent gave $1,200 or more for each child's support in 1978, and the parent who had custody cannot prove that he or she gave more than the other parent.

Note: To figure the amount of child support, a parent who has remarried and has custody may count the support furnished by the new spouse.

Dependent Supported by Two or More Taxpayers.—Sometimes two or more taxpayers together pay more than half of another person's support, but no one alone pays over half of the support. One of the taxpayers may claim the person as a dependent only if the income, married dependent, citizenship or residence, and relationship tests discussed on page 7 (tests a, c, d, and e) are met.

In addition, the taxpayer claiming the dependent must:

a. have paid more than 10% of the dependent's support; and

b. attach to his or her tax return a signed **Form 2120,** Multiple Support Declaration, from every other person who paid more than 10% of the support. This form states that the person who signs it will not claim the person he or she helped to support.

Birth or Death of Dependent.—You can take an exemption for a dependent who was born or who died during 1978 if he or she met the tests for a dependent while alive. This means that a baby who lived only a few minutes can be claimed as a dependent.

For more information, please get **Publication 501,** Your Exemptions and Exemptions for Dependents.

Line 7

Add the numbers you entered in the boxes for lines 6a, b, c, and d. Enter the total on this line.

Income

Examples of Income You Do Not Report

Federal social security benefits.
Welfare benefits.
Disability retirement payments and other benefits paid by the Veterans Administration.
Workmen's compensation benefits, insurance damages, etc. for injury or sickness.
Unemployment compensation paid by a State.
Gifts, money or other property you inherited or that was willed to you.
Dividends on veterans' life insurance.
Life insurance sums received at a person's death.
Interest on certain State and municipal bonds.
Amounts you received from an insurance company because you lost the use of your home due to fire or other casualty to the extent the amounts were more than the cost of your normal expenses while living in your home. (Reimbursements for normal living expenses must be reported as income.)
Amounts an employer contributed on your behalf and benefits provided to you as an employee or the spouse or dependent of an employee, under a qualified group legal services plan.

Examples of Income You Must Report

The following kinds of income should be reported on Form 1040, or related forms and schedules. You may need some of the forms and schedules listed.

Wages including salaries, bonuses, commissions, fees, and tips.
Dividends (Schedule B).
Interest (Schedule B) on:
tax refunds;
bank deposits, bonds, notes;
U.S. Savings Bonds;
certain arbitrage bonds issued by State and local governments; and
accounts with savings and loan associations, mutual savings banks, credit unions, etc.
Amounts received from accident and health plans in lieu of wages, if your employer paid for the policy.
Fair market value of goods or services you received in return for services you performed.
Alimony, separate maintenance or support payments received from and deductible by your spouse or a former spouse.
Refunds of State and local taxes if they were deducted in a prior year and resulted in a tax benefit.
Life insurance proceeds from a policy you cashed in if the proceeds are more than the premiums you paid.
Profits from businesses and professions (Schedule C).
Your share of profits from partnerships and small business corporations (Schedule E).
Profits from farming (Schedule F).
Pensions, annuities, endowments (Schedule E), including lump-sum distributions (Form 4972 or Form 5544).
Gains from the sale or exchange of real estate, securities, or other property (Schedule D or Form 4797).
Gain from the sale of your personal residence (Schedule D and Form 2119).
Rents and royalties (Schedule E).
Your share of estate or trust income, (Schedule E) including accumulation distribution from trusts (Form 4970).
Supplemental annuities under the Railroad Retirement Act (but not regular Railroad Retirement Act benefits).
Prizes and awards (contests, raffles, lottery and gambling winnings).
Earned income from sources outside U.S. (Form 2555).
Fees received for jury duty and precinct election board duty.
Fees received as an executor or administrator of an estate, or as a director.
Embezzled or other illegal income.
Business expense reimbursements received that are more than you spent for these expenses.

Rounding Off to Whole Dollars

You may round off cents to the nearest whole dollar on your return and schedules. But, if you do round off, do so for all amounts. You can drop amounts under 50 cents. Increase amounts from 50 to 99 cents to the next dollar. For example: $1.39 becomes $1 and $2.69 becomes $3.

Line 8

Wages, Salaries, Tips, and Other Employee Compensation

Show the total of all wages, salaries, fees, commissions, tips, bonuses, supplemental unemployment benefits, and other amounts you were paid before taxes, insurance, etc. were taken out.

Include in this total:

a. The amount shown on **Form W–2** in the box **Wages, tips, other compensation.** Report all wages you received, even if you do not have a Form W–2.

b. Tips you did not report to your employer. (Show any social security tax due on these tips on line 51—see the instructions on page 12.)

c. Certain disability retirement income if you are under age 65. **(Form W–2P)**

d. Payments by insurance companies, etc., not included on Form W–2. If you receive sick-pay or a disability payment from anyone other than your employer, and it is not included in the wages shown on Form W–2, include it on line 8. Attach a separate statement showing the name and address of the payer and indicating the amount as sick-pay or disability income.

e. Fair market value of meals and living quarters if given by your employer as a matter of your choice and not for your employer's convenience. (Don't report the value of meals given you at work if they were provided for your employer's convenience. Also do not report the value of living quarters you had to accept as a condition of employment.)

f. Strike and lockout benefits paid by a union from union dues. Include cash and the fair market value of goods received. Don't report benefits that were meant as a gift.

Note: You must report on line 8 all wages, etc., paid for your personal services, even if the income was signed over to a trust, another person, a corporation, or tax exempt organization.

Please get **Publication 525,** Taxable Income and Nontaxable Income, if you want more information on reporting income received in the form of goods, property, meals, stock options, etc.

Line 9

Interest Income

Enter on line 9 your total interest income. If the total is more than $400, first fill in Schedule B.

Report any interest you received or that was credited to your account so you could withdraw it. (It does not have to be entered in your passbook.)

Interest Income You MUST Report—

- Accounts with banks, credit unions, and savings and loan associations.
- Building and loan accounts.
- Notes and loans.
- Tax refunds (report only the interest on them as interest income).
- Bonds and debentures. Also arbitrage bonds issued by State and local governments after October 9, 1969. (Do not report interest on other State and local bonds and securities.)
- The discount for the part of the year you held corporate bonds or other notes first issued at a discount after May 27, 1969.
- U.S. Savings Bonds. The interest is the yearly increase in the value of the bond. Interest on Series E bonds can be reported using method **a.** or **b.**

a. Report the total interest when you cash the bonds, or when they reach final maturity and no longer earn interest.

b. Or, each year on your return, report the yearly increase of the bonds' value.

If you change to method b, report the entire increase in all your bonds from the date they were issued. Each year after, report only the yearly increase. Once you have used method b to report interest, you must continue to do so for all your U.S. Savings Bonds.

For more information, get **Publication 550,** Tax Information on Investment Income and Expenses, or **Publication 537,** Tax Information on Installment and Deferred-Payment Sales.

Line 10a Dividends

Dividends are distributions of money, stock, or items of equal value paid by corporations to stockholders. They also include dividends you receive through a partnership or an estate or trust. Payers include nominees or other agents.

If the total, including capital gain and nontaxable distributions, is more than $400, first fill in Schedule B. If you received $400 or less in dividends, include only the ordinary dividends on line 10a.

Dividends Include

- **Ordinary Dividends**—These are paid out of earnings and profits and are ordinary income. Assume that any dividend you receive is an ordinary dividend unless the paying corporation tells you otherwise.
- **Capital gain distributions**—If you have other capital gains or losses, you should also enter your capital gain distributions on Schedule D. If you don't need Schedule D to report any other gains or losses or to figure the alternative tax, don't use it. Instead, show the taxable part of your capital gain distributions on Form 1040, line 15.
- **Nontaxable distributions**—In general, distributions that are NOT made out of earnings and profits are nontaxable. They are a return of your investment and will not be taxed until you recover your cost. You must reduce your cost (or other basis) by the amount of nontaxable distributions received. Amounts received after your cost (or other basis) has been reduced to zero should be reported as capital gain.

Do Not Report as Dividends—

- Mutual insurance company dividends that reduced the premiums you paid.
- Amounts paid on deposits or accounts from which you could withdraw your money. For example, dividends paid by savings and loan associations, mutual savings banks, cooperative banks, and credit unions are actually interest. Remember to report these amounts as interest on Form 1040, line 9.

For more information, please get **Publication 550,** Tax Information on Investment Income and Expenses.

Line 10b Exclusion

You may exclude (subtract) up to $100 of ordinary dividends received from qualifying domestic corporations.

If both you and your spouse had dividend income from jointly or separately owned stock, you may each subtract up to $100 of dividend income even if you file a joint return. However, neither of you can use any part of the $100 exclusion not used by the other in the case of stock owned separately.

For example, if you had $300 in dividends and your spouse had $20, only $120 may be subtracted. If all of the stock on which the $320 of dividends was received had been held jointly, then you and your spouse could subtract $200 ($100 each).

Taxable dividends from the following corporations do not qualify for the dividends exclusion:

a. Foreign corporations, including amounts from controlled foreign corporations.

b. Exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

c. Regulated investment companies, unless the companies have told you how much of the dividends qualify for the exclusion.

d. Real estate investment trusts.

e. Electing small business corporations to the extent the amounts are distributions out of current earnings and profits. However, for this purpose, current earnings and profits are limited to taxable income for the year.

Line 10c

Subtract line 10b from line 10a. Enter the balance on this line.

Line 11

State and Local Income Tax Refunds

If you received a refund or credit in 1978 for State or local income taxes you paid in 1977 or a prior year, you may have to report the refund as income on your Federal income tax return.

Do not report the refund as income if it was for a tax you paid in a year for which you did not itemize deductions on Schedule A (Form 1040).

If the refund was for a tax you paid in a year for which you itemized deductions on Schedule A (Form 1040), report the entire refund as income if the entire deduction in the year of payment resulted in a Federal income tax savings. If only part of the deduction resulted in a Federal income tax savings, you need only report that part of the refund that resulted in the savings. (If you need help in figuring this amount, please contact an Internal Revenue Service office.)

If you itemize deductions for 1978, do not reduce the deduction for taxes by any refund of those taxes for a prior year.

Line 12 Alimony Received

Show on line 12 amounts you received as alimony or separate maintenance. For more information, please get **Publication 504,** Tax Information for Divorced or Separated Individuals.

Line 13 Business Income or (Loss)

Please see the instructions for **Schedule C.** Enter your income or (loss) from Schedule C.

Line 14 Capital Gain or (Loss)

Please see the instructions for **Schedule D.** Enter the gain or (loss) from Schedule D.

Line 15 Capital Gain Distributions

If you do not use Schedule D, show the taxable part of your capital gain distributions on line 15. The company making the distribution should tell you:

(a) Net capital gains for the entire year, and

(b) Net capital gains after Oct. 31, 1978.

Enter on line 15: (1) 40% of the smaller of (a) or (b), plus (2) 50% of the amount, if any, by which (a) is more than (b). If you are unable to obtain this information, you may enter 50% of the distributions and, if necessary, file an amended return later.

Line 16

Net Gain or (Loss) from Supplemental Schedule of Gains and Losses

See the instructions for **Form 4797.** Enter the gain or (loss) from Form 4797.

Line 17

Fully Taxable Pensions and Annuities

Use this line to report pension and annuity income not reported on Schedule E. This includes:

- Pensions and annuities if you paid no part of their cost.
- Military retirement pay from Form W–2P.
- Amounts received as an annuity under the special rule if you recovered your cost before January 1, 1978. See the instructions for Schedule E for details.

Line 18

Pensions, Annuities, Rents, Royalties, Partnerships, Estates or Trusts

See the instructions for **Schedule E.** Enter the income or (loss) from Schedule E.

Line 19 Farm Income or (Loss)

See the instructions for **Schedule F.** Enter the income or (loss) from Schedule F.

Line 20

Other Income

Use line 20 to report any income you can't find a place for on your return or other schedules. Also show the nature and source of the income. Examples of income to be reported on line 20 are:

- Prizes, awards and gambling winnings. Proceeds from lotteries, raffles, etc., are gambling winnings. (If you had any gambling losses, you may take them as an itemized deduction on Schedule A. However, you cannot deduct more losses than the winnings you report on this line.)
- Repayment of medical expenses or other items such as real estate taxes, that you deducted, if they reduced your tax in a prior year.
- Amounts recovered on bad debts you deducted in a prior year.
- Amounts your employer paid you for business expenses that are more than you spent for the actual business expenses.
- If you had a net operating loss in a prior year to carry forward to 1978, you should enter it as a minus figure on line 20. Attach a separate sheet showing how you figured the amount.

Note: *Do not report any income from self-employment on line 20. If you do have any income from self-employment, you must use Schedule C or Schedule F.*

Line 21

Total Income

Add the amounts on lines 8, 9, and 10c through 20. Enter the total on this line.

Adjustments to Income

Line 22

Moving Expense

Employees and self-employed persons (including partners) can deduct certain moving expenses. The move had to be in connection with your job or business.

The deduction is allowable only if your change in job location has added at least 35 miles to the distance from your old residence to your work place. If you had no former principal work place, your new principal work place must be at least 35 miles from your former residence.

If you meet these requirements, you should see **Form 3903** for details. Use Form 3903 to figure the amount of moving expense to show on line 22.

If your employer paid for any part of the move, you must report that as income on Form 1040, line 8. Your employer should give you **Form 4782** and include the amount in total wages, tips and other compensation on **Form W–2.**

Line 23

Employee Business Expenses

You can deduct certain business expenses that were not paid by your employer. Travel, transportation (but not commuting to and from work) and meals and lodging can be deducted on line 23 by using **Form 2106** even if you do not itemize deductions on Schedule A. All other business expenses such as union or professional dues, tools and uniforms, can only be deducted if you itemize deductions on Schedule A. Outside salespersons claim their business expenses on line 23 by using Form 2106. For details, get **Publication 463,** Travel, Entertainment and Gift Expenses.

Line 24

Payments to an IRA

You no longer have to file Form 5329 unless you owe tax on excess contributions, premature distributions, or undistributed IRA funds.

Enter on line 24 the allowable deduction for contributions to your IRA. If this is a joint return and both spouses have IRA's, a separate computation must be made for each spouse's allowable deduction. The total of the two allowable deductions is then entered on line 24. For further information on IRA deductions, see **Publication 590,** Tax Information on Individual Retirement Arrangements.

The following worksheet may be used to figure your deduction.

1. Wages, tips and other compensation from Form 1040 (if a joint return do not include compensation of spouse)	
2. Complete only (a) or (b) whichever is applicable: (a) Non-spousal IRA limitation—enter smaller of $1,500 or 15% of line 1	
(b) Spousal IRA limitation—enter the smallest of: (i) 15% of line 1, (ii) $1,750, (iii) 2 times the contribution to your IRA, or (iv) 2 times the contribution to your non-working spouse's IRA	
3. (a) Amount contributed (excluding rollovers) to your IRA for the tax year covered by this return	
(b) Amount contributed (excluding rollovers) to your non-working spouse's IRA for the tax year covered by this return	
(c) Total contributed—add 3(a) and (b) (If you have excess contributions from prior years which you have not withdrawn from your IRA see Form 5329, line 3, for possible contribution credit.)	
4. Allowable deduction—enter the smaller of line 2 or 3(c)	

If line 3(c) above is more than line 2, you may owe tax on excess contributions. Get **Form 5329,** Return for Individual Retirement Arrangement Taxes.

Line 25

Payments to a Keogh (H.R. 10) Retirement Plan

Enter the allowable deduction for contributions to your Keogh (H.R. 10) plan on line 25. Sole proprietors should also file Form 5500–K or Form 5500. However, if the sole proprietor is the only person who has ever participated in the Keogh plan, Form 5500–K does not have to be filed for 1978. Partners are not required to file returns for Keogh plans in which they participate.

Form 5500–K is for a plan with less than 100 participants and at least one owner-employee. **Form 5500** is for a plan with 100 or more participants.

File the form as a separate return on or before the last day of the 7th month following the end of the plan year. Do not attach it to your Form 1040. Avoid penalties by filing complete returns and statements when due. If you need help, contact an IRS office or get **Publication 560,** Tax Information on Self-Employed Retirement Plans.

Line 26

Interest Penalty Due to Early Withdrawal of Savings

The Form 1099–INT given to you by your bank or savings and loan association will show the amount of any interest penalty you were charged because you withdrew funds from your time savings deposit before its maturity. This amount should be entered on line 26. Be sure to enter the interest income on Form 1040, line 9.

Line 27

Alimony Paid

You can deduct periodic payments of alimony or separate maintenance made under a court decree. You can also deduct payments made under a written separation agreement entered into after August 16, 1954, or a decree for support entered into after March 1, 1954. Don't deduct lump sum cash or property settlements, voluntary payments not made under a court order or a written separation agreement, or amounts specified as child support. For details, get **Publication 504,** Tax Information for Divorced or Separated Individuals.

Line 28

Total Adjustments

Add lines 22 through 27. Enter the total on this line.

Line 29

Subtract line 28 from line 21. Enter the amount on this line.

Line 30

Disability Income Exclusion

This exclusion is for persons who are retired on permanent and total disability.

You must meet ALL these tests:

- You had not reached mandatory retirement age on January 1, 1978.
- You were under age 65 on December 31, 1978.
- You were permanently and totally disabled

a. when you retired, or

b. on January 1, 1976, or January 1, 1977, if you retired before the later date on disability or under circumstances which entitled you to retire on disability.

Use Form 2440, Disability Income Exclusion, to figure the amount of any exclusion. Enter the exclusion from Form 2440 on this line.

Line 31

Adjusted Gross Income

Subtract line 30 from line 29. If line 31 is less than $8,000, you may be eligible to claim the Earned Income Credit. Please see page 2 of the Instructions.

If line 31 is less than zero ($0) you may have a net operating loss that you can carry to another tax year. If you carry the loss back to prior years, see Form 1045. For more information, please get Publication 535, Tax Information on Business Expenses and Operating Losses. **Note:** *If you want IRS to figure your tax, see page 4 of the Instructions.*

Tax Computation

Line 32

Enter the amount from line 31.

Line 33

You will fall into one of the three classes below:

- You MUST itemize deductions,
- You choose to itemize, or
- You do not itemize.

The different classes are described below.

You MUST Itemize Deductions

You must itemize deductions if:

A. You can be claimed as a dependent on your parent's return and had interest, dividends, or other unearned income of $750 or more. (There is an exception to this rule: You don't have to itemize if you had earned income* of $2,200 or more if single ($1,600 or more if married filing a separate return).) In either case, be sure to check the box on line 33.

B. You are married, filing a separate return, and your spouse itemizes. (There is an exception to this rule: You don't have to itemize if your spouse is described in item A above, and enters earned income* instead of itemized deductions when completing Part II of Schedule TC.)

C. You file Form 4563 and exclude income from sources in U.S. possessions. (Please see Form 4563, and Publication 570, Tax Guide for U.S. Citizens Employed in U.S. Possessions, for more details.)

D. You had dual-status as a nonresident alien for part of 1978, and during the rest of the year you were either a resident alien or a U.S. citizen. However, you do not have to itemize if you file a joint return with your spouse who was a U.S. citizen or resident at the end of 1978 and you and your spouse agree to be taxed on your combined worldwide income.

You must complete Schedule A (Itemized Deductions) if item A, B, C, or D, above applies to you. After you've completed Schedule A:

a. If Schedule A, line 40, is more than line 39, do not fill in Form 1040, line 33. Go to Schedule TC instead and complete Part II to figure the amount to enter on Form 1040, line 34.

b. If Schedule A, line 39, is more than line 40, enter on Form 1040, line 33, the amount from Schedule A, line 41.

***Earned income** *you receive is for personal services you have performed. It includes wages, salaries, and professional fees.*

Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 8, 13, and 19.

***Earned income** does not include pay for your services that included a distribution of earnings and profits other than a reasonable allowance for your work for a corporation.*

If you were engaged in a trade or business in which both your services and capital are important income-producing factors, your earned income will be based on a reasonable allowance for the services you performed. However, the earned income may not be more than 30 percent of your share of the net profits from the business.

You Choose to Itemize

You may choose to itemize your deductions if you are:

- Married and filing a joint return, or a Qualifying widow(er) with dependent child, and your itemized deductions are more than $3,200.
- Married and filing a separate return, and your itemized deductions are more than $1,600.
- Single, or an Unmarried head of household, and your itemized deductions are more than $2,200.

If you do itemize, complete Schedule A and enter the amount from Schedule A, line 41, on Form 1040, line 33.

Caution: *Certain taxpayers must itemize even though their itemized deductions are less than the amount shown here for their filing status. See "You MUST Itemize Deductions" above.*

You Do Not Itemize

If your itemized deductions are less than the amount shown above for your filing status (or you choose not to itemize), enter zero on line 33 unless you MUST itemize as described above.

Line 34

Subtract line 33 from line 32. Remember—if you completed Schedule TC, Part II, the amount on line 34 will be the amount from Schedule TC, Part II, line 5, and line 34 will be more than line 32.

Line 35

Tax

To figure your tax, you will use either the Tax Tables or Schedule TC, Part I. Read the conditions below to see which you should use.

Schedule TC

You must use Schedule TC, Part I, to figure your tax if:

- Line 34 is more than $20,000 and you checked Form 1040, Filing Status Box 1, 3, or 4.
- Line 34 is more than $40,000 and you checked Form 1040, Filing Status Box 2 or 5.
- You claim:

4 or more exemptions and checked Form 1040, Filing Status Box 1 or 3;

9 or more exemptions and checked Form 1040, Filing Status Box 4; or

10 or more exemptions and checked Form 1040, Filing Status Box 2 or 5.

Also use Schedule TC, Part I, if you figure your tax using any of the methods listed below.

- *Alternative Tax,* Schedule D.—You may want to use this method if your net long-term capital gain is more than your net short-term capital loss, or if you have a net long-term capital gain only. If you do, fill in Schedule D, Part IV.
- *Income Averaging,* Schedule G.—You may want to use this method if there has been a large increase in your income this year. If so, fill in Schedule G.
- *Maximum Tax on Personal Service Income, Form 4726.*—The tax on this income is limited to a maximum rate of 50 percent. You should get Form 4726 for more information if your taxable income, or personal service taxable income, was over:

a. $40,200 and you checked Form 1040, Filing Status Box 1 or 4, OR

b. $55,200 and you checked Form 1040, Filing Status Box 2 or 5.

You can't use Form 4726 if you checked Form 1040, Filing Status Box 3.

Tax Tables

If none of the above conditions apply to you, you MUST use the Tax Tables to find your tax.

Be sure you use the correct Tax Table. If you checked Form 1040:

- Filing Status Box 1, use Tax Table A (Single),
- Filing Status Box 2 or 5, use Tax Table B (Married Filing a Joint Return and Qualifying Widow(er)s),
- Filing Status Box 3, use Tax Table C (Married Filing a Separate Return), or
- Filing Status Box 4, use Tax Table D (Unmarried Head of Household).

Instructions for using the Tax Tables are at the beginning of each table. Allowances for the zero bracket amount, exemptions, and the general tax credit have already been built into the Tax Tables for you.

Line 36

Additional Taxes

Use this line to report any of the additional taxes listed below. Check the box(es) on line 36 for the taxes that apply to you.

Form 4970, Tax on Accumulation Distribution of Trusts

Form 4972, Special 10-Year Averaging Method

Form 5544, Multiple Recipient Special 10-Year Averaging Method

Form 5405, Recapture of Credit for Purchase or Construction of New Principal Residence

Section 72(m)(5) penalty tax. If you are or were an owner-employee, and received income from a premature or excessive

distribution from a Keogh (H.R. 10) plan or trust, you will have to pay a penalty tax of 10 percent of the distribution. The penalty is in addition to the regular income tax. (Note: Only the credits on lines 38, 39, 40 and 45 can be used to reduce this tax. On a separate sheet, show how you applied any of these credits.) See Publication 560, Tax Information on Self-Employed Retirement Plans, for more details.

Line 37

Total

Add lines 35 and 36. Enter the total on this line.

Credits

Line 38

Credit for Contributions to Candidates for Public Office

You may take a tax credit on this line for contributions to candidates for public office, political committees, and newsletter funds of candidates and elected public officials.

If you have already listed these contributions on Schedule A, line 31, do not take a credit for them here. Also, do not take this credit for any amount you checked to go to the Presidential Election Campaign Fund.

To figure your credit, add up the amounts you gave. Enter half of the total on line 38, but do not enter more than the smaller of the following:

a. $25 ($50 if you are married and filing a joint return), or

b. The amount on line 37 reduced by the amount of credits on lines 39, 41, and 42.

For more information, please see Publication 585, Voluntary Tax Methods to Help Finance Political Campaigns. It explains whether a deduction or credit is better for you.

Line 39

Credit for the Elderly

You may be able to take this credit and reduce your tax if you are:

- Age 65 or over, or
- Under age 65 and retired under a public retirement system.

For more information, please see the instructions for **Schedules R & RP.** Enter the credit on this line.

If you want IRS to figure the credit for you, see **IRS Will Figure Your Tax and Some of Your Credits** on pages 4 and 5.

Line 40

Credit for Child and Dependent Care Expenses

You may be able to take a credit on this line for payments you made for child and disabled dependent care while you or your spouse worked or looked for work.

The credit is allowed if you maintained a home that included a child under age 15 or a dependent or spouse not capable of self-care.

Please see Form 2441 for more information including a special rule for divorced or separated taxpayers.

Line 41

Investment Credit

You are allowed a credit for investing in certain trade or business property. Use Form 3468 to figure the amount of any credit. Enter the credit from Form 3468 on this line.

Line 42

Foreign Tax Credit

Form 1116 explains when you can take this credit for payment of income tax to a foreign country or U.S. possession. Also see Publication 514, Foreign Tax Credit for U.S. Citizens and Resident Aliens. Enter the credit from Form 1116 on this line.

Line 43

Credit for Wages Paid or Incurred in Work Incentive (WIN) Programs

You may be able to take a credit on this line for hiring employees under a WIN program. You may also claim a credit for employing certain persons who receive Federal welfare payments. For more information, please get Form 4874.

Line 44

New Jobs Credit

Business employers who increased their business payroll may qualify for this credit. Enter the credit on this line.
Please get Form 5884 and Publication 902, Tax Information on Jobs Tax Credit.

Line 45

Residential Energy Credits

If you have qualifying energy saving expenditures for your residence that were made after April 19, 1977, you may qualify for the energy credit. Form 5695, Energy Credits, will tell you which expenses qualify and how to claim the credit.

Energy credits for energy saving expenditures you made after April 19, 1977, and in 1978 should be claimed on your 1978 Federal income tax return. Do not file an amended 1977 return to claim your 1977 energy saving expenditures.

Line 46

Total Credits

Add lines 38 through 45. Enter the total on this line.

Line 47

Balance

Subtract line 46 from line 37 and enter the amount on this line. If the amount is less than zero, enter zero.

Other Taxes

Line 48

Self-Employment Tax

If you had self-employment income in 1978, and earned under $17,700 in wages from which FICA or RRTA tax was withheld, you may have to pay self-employment tax. Please see Schedule SE and instructions. If you have to pay self-employment tax, enter the amount from Schedule SE, line 18.

Line 49

Minimum Tax

A minimum tax may be charged if you have certain tax preference items. Examples are:

a. long-term capital gains;

b. accelerated depreciation;

c. stock options; and

d. adjusted itemized deductions. In general, this is the amount by which your itemized deductions as adjusted exceed 60 percent of your adjusted gross income.

Attach Form 4625 and enter the tax on this line if you have:

- Items of tax preference of more than $10,000 ($5,000 if married filing a separate return) even if there is no minimum tax; or
- any minimum tax liability deferred from an earlier tax year.

Please see Form 4625 for details.

Line 50

Tax from Recomputing Prior Year Investment Credit

You may owe this tax if you:

- held investment credit property for less than seven years; and
- disposed of it before the end of its useful life.

See Form 4255 for details. Enter any tax from Form 4255 on this line.

You may also need Form 4255 if you disposed of more than one-third of your interest in a partnership or small business corporation.

Line 51

Social Security (FICA) Tax on Tip Income Not Reported to Employer

If you received tips of $20 or more in any month and you did not report the full amount to your employer, you must pay the social security or railroad retirement tax on the unreported tips.

To figure the amount of social security tax on unreported tips, complete Form 4137 and attach it to your Form 1040. Enter the tax on this line.

To determine the amount of railroad retirement tax on unreported tips, contact your nearest Railroad Retirement Board office. On line 51, enter the tax and next to it, write "RRTA" in the margin.

Be sure all your tips are included as income on Form 1040, line 8.

Line 52
Uncollected Employee FICA and RRTA Tax on Tips

If you did not have enough wages to cover the social security tax (FICA) or railroad retirement tax (RRTA) due on tips you reported to your employer, the amount of tax due will be shown on your Form W–2. Enter that amount on line 52.

Line 53
Tax on an IRA

If you have an IRA (Individual Retirement Arrangement), add any taxes from Form 5329. Enter this total on line 53.

Tax from Recomputing a Prior Year Work Incentive (WIN) Credit

If a WIN employee is dismissed within the first 180 days of employment, the employer may have to repay any tax credit previously taken on salaries and wages paid to that employee. Publication 535, Tax Information on Business Expenses and Operating Losses, will help you.

Include the tax in your total for line 54. On the dotted line next to this total, please write "WIN Tax," and show the amount.

Line 54
Total Tax

Add lines 47 through 53. Include any WIN Recapture Tax. Enter the total on line 54.

Payments

Line 55
Total Federal Income Tax Withheld

Add the Federal income tax withheld as shown on your Forms W–2, W–2G, and W–2P. Enter the total on this line.

Line 56
1978 Estimated Tax Payments

Enter on this line any payments you made on your estimated Federal income tax (Form 1040–ES) for 1978. Include any overpayment from your 1977 return that you applied to your 1978 estimated tax.

If you and your spouse paid joint estimated tax but are now filing separate income tax returns, either of you can claim all of the amount paid. Or you can each claim a part of it. Please be sure to show both social security numbers on the separate returns.

If you or your spouse paid separate estimated tax, but you are now filing a joint income tax return, add the amounts you each paid.

Follow the above instructions even if your spouse died.

If you were divorced during 1978, you may have filed a joint declaration of estimated tax with your former spouse. If so, please enter your former spouse's social security number in the block provided on the front of Form 1040. In the upper right corner of the return, above the blocks for the social security numbers, write "DIV."

If you were divorced and remarried in 1978, enter your present spouse's social security number in the block provided on the front of Form 1040. Also, enter your former spouse's social security number in the upper right corner above the blocks and write "DIV" above that number.

Line 57
Earned Income Credit

If line 31 is under $8,000, see the Earned Income Credit Worksheet on page 2 of the Instructions. If you can take the credit, be sure to enter on line 57 the first name of the child who qualifies you for the credit. Enter the credit from line 8 or line 13 of the worksheet.

If you want IRS to figure the credit for you, see IRS Will Figure Your Tax and Some of Your Credits on pages 4 and 5.

Line 58
Amount Paid with Form 4868 (Extension of Time to File)

If you filed Form 4868 to get an extension of time to file Form 1040, enter the amount you paid with Form 4868.

Line 59
Excess FICA and RRTA Tax Withheld—Two or More Employers

If you had two or more employers in 1978 and together they paid you more than $17,700 in wages, too much social security tax (FICA) and railroad retirement tax (RRTA) may have been withheld from your wages. If so, you may be able to take credit for it against your income tax.

If you are a railroad employee and you claim the credit, attach a statement from your employer showing the amount of employee RRTA compensation and amount of RRTA tax withheld.

If you are filing a joint return, you have to figure this separately for you and your spouse.

Please follow the steps below to see if you can take credit.

Step 1. Add all FICA and RRTA tax withheld (but not more than $1,070.85 for each employer).* Enter total here.....$ _____

Step 2. From Form 1040, line 52, enter all uncollected FICA or RRTA tax on tips, if any....$ _____

Step 3. Add 1 and 2 above.....$ _____

Step 4. Less.....$ −1,070.85

Step 5. Subtract 4 from 3. Enter this amount on line 59..$ _____

*Note: *If any one employer withheld more than $1,070.85, you should ask the employer to refund the excess to you. You cannot take credit for it on your return.*

Line 60
Credit for Federal Tax on Special Fuels and Oils

If you can take a credit for tax on special fuels, non-highway gasoline, and lubricating oils, please attach Form 4136. Enter the credit on line 60.

Line 61
Regulated Investment Company Credit

Enter on this line the total amount of the credit from Form 2439. Be sure to attach Copy B of Form 2439.

Line 62
Total

Add lines 55 through 61. Enter the total on this line.

Refund or Due

Line 63
Amount Overpaid (If line 62 is larger than line 54)

Subtract line 54 from line 62. You can choose to have all, or part, of this amount refunded to you (line 64). The remainder, if any, can be applied to your estimated tax for 1979 (line 65). If line 63 is under $1, we will send you a refund only on written request.

Line 64
Refund

Enter the amount from line 63 that you want refunded to you. If your refund is large, you may want to change the amount of income tax withheld from your pay. See the Instructions on page 14 for Income Tax Withholding for 1979.

Line 65
Credit to 1979 Estimated Tax

Subtract line 64 from line 63. This is the amount that will be credited to your estimated tax for 1979. Enter this amount on line 65.

We will apply amounts to your account unless you attach a request to apply it to your spouse's account. The request should include your spouse's social security number.

Line 66
Balance Due (If line 54 is larger than line 62)

Subtract line 62 from line 54. This is the amount you owe. Enter the amount on this line.

Attach your check or money order for the full amount when you file. Make it out to "Internal Revenue Service" and be sure to write your social security number on it. If line 66 is under $1, you do not have to pay.

In most cases, people who have income tax withheld from their wages will find that the amount withheld will be fairly close to their tax for the year. Sometimes it is not, and this is more likely to happen if both you and your spouse worked.

If you do owe tax for 1978 you may want to increase the amount of income tax withheld from your pay. Or, you may prefer to

file a Declaration of Estimated Tax on Form 1040–ES. See the Instructions below for Income Tax Withholding for 1979 and Should You File a Declaration of Estimated Tax?

Underpayment of Estimated Tax.

If you underpaid your 1978 estimated tax liability for any quarter, you may owe a penalty. Get Form 2210 (Form 2210F for farmers and fishermen) to see if you meet one of the exceptions. Please attach this form to Form 1040 to show how you figured the penalty or which exceptions you believe you meet.

If you attach Form 2210 or 2210F, be sure you check the box below line 66. If you owe a penalty, show the amount in the space below line 66.

If you owe tax on line 66, include the penalty amount in with your total. Or, if you are due a refund, subtract the penalty amount from the overpayment on line 63.

Now continue with step 6 below

Step 6
Check your return to make sure it is correct.

Step 7
Sign and date your return.

Form 1040 is not considered a return unless you sign it. Your spouse must also sign if it is a joint return.

Step 8
Did you have someone else prepare your return?

If you fill in your own return, the space under your signature should remain blank. If someone prepares your return and does not charge you, that person should not sign your return. Certain others who prepare your return should not sign. For example, your regular, full-time employee or your partner in business does not have to sign. (This list is not all inclusive.)

Generally, anyone who is paid to prepare your tax return must sign your return and fill in the other blanks in the Paid Preparer's Information area of your return.

When more than one person prepares your return, the preparer with primary responsibility for the overall accuracy of your return must sign as the preparer.

If the preparer is self-employed (i.e., is not employed by any person or business entity to prepare the return), he or she should check the "SE" box.

If you have questions about whether a preparer is required to sign your return, please contact an IRS office.

The person required to sign your return MUST:

- *Sign it, by hand, in the space provided for the preparer's signature (Signature stamps or labels are not acceptable).*
- *Give you a copy of your return in addition to the copy filed with IRS.*

Publication 1054 is a guide listing some of the preparer's other responsibilities and penalties for which he or she may be liable. The publication also contains the regulation citations which govern their work. Tax return preparers should be familiar with their responsibilities. This publication is available at IRS offices.

Step 9
Attachments

Attach Copy B of Forms W–2, W–2G, and W–2P to the front of Form 1040. Attach schedules in alphabetical order and other forms in numerical order to the back of Form 1040.

If you need more space on forms or schedules, you should attach separate sheets and use the same arrangement as the printed forms, but show your totals on the printed forms. Please use sheets that are the same size as the forms and schedules. Be sure to put your name and social security number on these separate sheets.

If you owe tax, be sure to attach your payment to the front of Form 1040.

Reminders

Penalties and Interest

a. **Interest.** Interest will be charged on taxes not paid on or before their due date, even if an extension of time to file is granted.
b. **Late Filing of Return.** The law provides a penalty of from 5 percent to 25 percent of the tax due for filing late unless you can show reasonable cause for the delay. If you file a return late, attach an explanation to your return.
c. **Late Payment of Tax.** The penalty for not paying tax when due is ½ of 1 percent of the unpaid amount for each month or part of a month it remains unpaid. The maximum penalty is 25 percent of the unpaid amount. The penalty applies to any unpaid tax shown on a return. It also applies to any additional tax shown on a bill if it is not paid within 10 days from the date of the bill. This penalty is in addition to the applicable interest charge on late payments.

Income Tax Withholding for 1979

If the amount you overpaid (line 63) or the balance you owe IRS (line 66) is large, please see your payroll office. Ask them about filling out a new Form W–4 to change the amount of income tax to be withheld from your pay. A working married couple may need to increase the amount of tax withheld from one or both of their wages to avoid owing a large payment when filing their return.

If the amount you owe IRS is large, you may have to file a Declaration of Estimated Tax for 1979. See Should You File a Declaration of Estimated Tax?, below.

If you go back to work after a period of unemployment, you may reduce the amount of income tax withheld if your employer agrees to use the part-year method of withholding. There are also other methods which you may be able to use to reduce your withholding.

For more details, see your employer or get Publication 505, Tax Withholding and Declaration of Estimated Tax.

Should You File a Declaration of Estimated Tax?

In general, a declaration is not required to be filed if you expect that your 1979 Form 1040 will show a tax refund, or a tax balance due IRS of less than $100. If your total estimated tax is $100 or more, please get Form 1040–ES. You may be required to make a declaration of estimated tax.

Address Change

If you move after you file your return and you are expecting a refund, you should notify the post office serving your old address. Also notify the IRS service center where you filed your return of your address change. This will help to forward your check to your new address as soon as possible. Please be sure to include your social security number in any correspondence with the IRS.

How Long Should Records be Kept?

Keep records of income, deductions, and credits appearing on your tax return until the statute of limitations runs out for that return. Usually this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. Copies of your filed tax returns should also be kept as part of your records. Some records should be kept longer. For example, property records (including those on your own home) should be kept as long as they are needed to figure the basis of the property or replacement property. For more details, get Publication 552, Recordkeeping Requirements and a Guide to Tax Publications.

Amended Return

Use Form 1040X to change an income tax return you have already filed (Form 1040 or Form 1040A).

If your return is changed for any reason, it may affect your State income tax liability. This would include changes made as a result of an audit of your return by the IRS. Contact your State tax agency for more information.

Instructions for Schedule A
Itemized Deductions

Some taxpayers must itemize their deductions and some should itemize because it will save them money. See **You Must Itemize Deductions** and **You Choose to Itemize** on page 11.

If you itemize, you can deduct part of your medical and dental expenses, and amounts you paid for certain kinds of taxes, interest, contributions, casualty and theft losses, and other miscellaneous expenses. These are explained below.

If your deductions are more than 60% of Form 1040, line 31, you may have a tax preference item. See the instructions for Form 1040, line 49, on page 12.

Lines 1 through 10
Medical and Dental Expenses

Before you can figure your total deduction for medical expenses, you must complete your Form 1040 through line 31.

Only that part of your medical and dental expense that is more than 3% of your adjusted gross income on Form 1040, line 31, is deductible.

However, you may deduct one-half of your medical insurance premiums, up to a maximum of $150, without reducing the amount by 3 percent of your adjusted gross income. Include amounts you paid for hospital, medical, and extra Medicare (Medicare B) insurance. Show half of your payments, up to $150, on line 1 and put the balance on line 5. You can deduct the amount on line 1, even if you had no other medical expenses.

Only medicine and drug costs that are more than 1% of Form 1040, line 31, are deductible as medical expenses, subject to the 3% limitation.

Lines 1 through 10 of Schedule A explain how to deduct your medical and dental expenses. When you figure them, you can include medical and dental bills you paid for:

- yourself;
- your spouse;
- all dependents you list on your return; and
- any person that you could have listed as a dependent on your return if that person had not received $750 or more of gross income or had not filed a joint return. For example, you may have contributed more than half of the support for your mother, but you cannot list her as a dependent because she received $750 in gross income during the year. If part of your support was the payment of medical bills for her, you can include that part in your medical expenses.

You should include all amounts you paid during 1978, but do not include amounts repaid to you, or paid to anyone else, by hospital, health or accident insurance.

Examples of Medical and Dental Payments You CAN Deduct

To the extent you were not repaid by insurance, you can deduct what you paid for:

- Medicines, drugs, birth control pills, vaccines, and vitamins your doctor told you to take.
- Medical doctors, dentists, eye doctors, gynecologists, chiropractors, osteopaths, podiatrists, psychiatrists, psychologists, physical therapists, acupuncturists, and psychoanalysts (medical care only).
- Medical examinations, X-ray and laboratory services, insulin treatment, and whirlpool baths the doctor ordered.
- Nursing help. If you pay someone to do both nursing and housework, you can deduct only the cost of the nursing help.
- Hospital care (including meals and lodging), clinic costs, lab fees.
- Medical treatment at a center for drug addicts or alcoholics.
- Medical aids such as hearing aids (and batteries), false teeth, eyeglasses, contact lenses, braces, orthopedic shoes, crutches, wheelchairs, guide dogs and the cost of maintaining them.
- Ambulance service and other travel costs to get medical care. If you used your own car, you can figure what you spent for gas and oil to go to and from the place you received medical care, or you can figure costs at 7¢ a mile plus parking fees and tolls.

Examples of Medical and Dental Payments You CANNOT Deduct

Payments you made for the following are not deductible:

- The basic cost of Medicare insurance (Medicare A).
- Life insurance policies.
- The 1% hospital insurance benefits tax withheld from your pay as part of the social security tax or paid as part of social security self-employment tax.
- Nursing care for a healthy baby. (You may qualify for child care credit; see Form 2441.)
- Illegal operations or drugs.
- Travel your doctor told you to take for rest or change.
- Funeral, burial or cremation.

Publication 502, Deduction for Medical and Dental Expenses, has a checklist of medical expenses that can be deducted and those that can't. It also explains when capital expenditures and special care for handicapped persons can be deducted.

Lines 11 through 17
Taxes

Taxes You CAN Deduct

- **State and local income taxes (line 11)**

List State and local income taxes withheld from your salary. Also list estimated payments made under a pay-as-you-go plan. Include payments you made in 1978 on a tax for a prior year.

If you receive a refund of (or credit for) prior year taxes in 1978, see the Instructions for Form 1040, line 11. Do not reduce your itemized deductions by this amount.

- **Real estate taxes (line 12)**

Include taxes on property you own that was not used for business. **Publication 530,** Tax Information for Homeowners, and **Publication 588,** Tax Information on Condominiums and Cooperative Apartments, explain the deductions homeowners can take.

If you pay your real estate taxes as part of your mortgage payments, do not take a deduction for that amount. Deduct the taxes in the year they are actually paid by the mortgage company to the taxing authority.

- **State and local taxes on gas used in your car, boat, etc. (line 13)**

The State Gasoline Tax Table on page 16 shows rates for each State and is based on nonbusiness car miles driven. If you kept a record that shows you paid more than the table amount, deduct the larger amount.

For gas used for other purposes, such as a boat or motorcycle, deduct the tax you paid. Figure the number of gallons you used and multiply it by the tax rate for your State as shown in the table.

- **General sales taxes (line 14)**

The Optional State Sales Tax Tables show how much you can deduct for your income and family size. You can add to the tax table amount the general sales tax you paid if you bought:

a. A car, motorcycle, motor home, or truck. (Note: Vermont and West Virginia charge a higher sales tax for these than they do for other items. Figure how much tax you would have paid at the general sales tax rate and add only that amount to the tax table amount.)

b. A boat, plane, home (including mobile or prefabricated) or materials to build a home if:

—The tax rate was the same as the general sales tax rate, and

—Your sales receipt or contract shows how much tax you paid.

The sales tax tables include income through $40,000. When you figure your income, count all available income. This includes the amount on Form 1040, line 29, plus all amounts you received that are not taxed. The Instructions on the tables pages give steps to figure the amount of your deduction.

If your available income was more than $40,000, see the example below.

Example.—Mr. & Mrs. Green live in Virginia and have a family size of 4. Their total available income is $56,025.

Using the table for Virginia, they find the deduction for their family size (4) with income between $38,001 and $40,000. This amount is $356.

For each $5,000 or part of $5,000 in excess of $40,000, the deduction is increased by the amount on the $40,001–$100,000 line for their family size. This amount is $18. The Green's available income exceeds $40,000 by 4 units of $5,000 (or parts of $5,000). So, they increase their sales tax deduction by (18 X 4)=$72.

Their total sales tax deduction is ($356+72)=$428. The Greens then decide if this figure is larger than their receipts show for sales tax actually paid.

The Greens enter the larger figure on Schedule A, line 14.

If you kept records that show you paid more State sales tax than the tables list, you may deduct the larger amount. Include State or local selective sales or excise taxes if the rates were the same as the general sales tax rates.

- **Personal property taxes (line 15)**

This tax must be based on value alone. For example, if part of the fee you paid for the registration of your car was based on the car's value and part was based on its weight, you can deduct only the part based on value.

- **Other (line 16)**

If you had any deductible tax not listed on Schedule A, lines 11 through 15 (such as foreign income tax), describe the tax and show the amount on line 16.

If you paid tax to a foreign country or U.S. possession, you may want to list it as a credit instead of a deduction. Please see **Publication 514,** Foreign Tax Credit for U.S. Citizens and Resident Aliens.

Taxes You CANNOT Deduct

- Federal income tax.
- Social security tax (FICA).
- Railroad retirement tax (RRTA).
- Federal excise tax on personal property, transportation, telephone, and gasoline.
- Customs duties.
- Federal estate and gift taxes.
- Certain State and local taxes, including:

a. License fees (marriage, driver's, dog, hunting, etc.)

b. Car inspection fees.

c. Tax on liquor, beer, wine, cigarettes, and tobacco.

d. Tax on sidewalks or other improvements to your property.

e. Taxes paid for your business or profession. (Use Schedule C, E, or F of Form 1040 to report these business taxes.)

f. Tax you paid for someone else.

Lines 18a through 20
Interest Expense

You should show on Schedule A only interest on nonbusiness items.

In general, a cash basis taxpayer, who in 1978 prepaid interest for any period after 1978, can only deduct the amount for 1978.

Interest Expense You CAN Deduct

Include the interest you paid on—

- Your home mortgage. (line 18a)
- Bank and other general purpose credit cards. Deduct the finance charge as interest if no part of it was for service charges, membership fees, loan fees, credit investigation fees, etc. (line 18b)
- Revolving charge accounts. Deduct any finance charge a retail store added if the charges are based on your monthly unpaid balance. (line 18b)
- Your personal note for money you borrowed from a bank, a credit union, or another person.
- Life insurance loans, if you paid the interest in cash.
- Installment contracts on personal property, such as cars and televisions.
- Tax you paid late. Show only the interest; do not include any amount that is considered a penalty. If the tax is deductible, show it under **Taxes** (lines 11 through 17 of this schedule).
- Debts on investment property. Report the nonbusiness part of interest on these debts on line 19. (If your total investment interest is more than $10,000 ($5,000 if married filing a separate return), you may have to complete **Form 4952,** Investment Interest Expense Deduction, to figure your correct deduction. Also see **Publication 550,** Tax Information on Investment Income and Expenses, for details.)

Interest Expense You CANNOT Deduct

Do not include the interest you paid for—

- Tax-exempt income. This includes interest on money you borrowed to buy or carry wholly tax-exempt securities.
- A life insurance loan if the interest is added to the loan and you report on the cash basis.
- A debt to buy a single-premium life insurance or endowment contract.
- Any kind of business transaction. Use Schedule C, E, or F to report business interest expenses.

For more information, please get **Publication 545,** Income Tax Deduction for Interest Expense.

State Gasoline Tax Table

The following list shows the tax rate on a gallon of gas in each State based on information available on September 1, 1978. Find the rate for your State. Then use the table below to find how much tax to deduct for the number of miles you drove your car. If your car had 4 cylinders or less, deduct half the table amount. If the rate for your State changed during 1978, find your deduction for the miles you drove at each rate, and add the amounts.

If your records show that you paid more than the amount shown in the table, you can deduct the larger amount.

Alabama 7¢
Alaska 8¢
Arizona 8¢
Arkansas 8.5¢
California 7¢
Colorado 7¢
Connecticut 11¢
Delaware 11¢ (after 8/31, 9¢)
District of Columbia 10¢
Florida 8¢
Georgia 7.5¢
Hawaii 8.5¢
Idaho 9.5¢
Illinois 7.5¢
Indiana 8¢
Iowa 7¢ (after 6/30, 8.5¢)
Kansas 8¢
Kentucky 9¢
Louisiana 8¢
Maine 9¢
Maryland 9¢
Massachusetts 8.5¢
Michigan 9¢
Minnesota 9¢
Mississippi 9¢
Missouri 7¢
Montana 8¢
Nebraska 9.5¢
Nevada 6¢
New Hampshire 10¢
New Jersey 8¢
New Mexico 7¢
New York 8¢
North Carolina 9¢
North Dakota 8¢
Ohio 7¢
Oklahoma 6.5¢ (use deduction for 6.5¢)
Oregon 7¢
Pennsylvania 9¢
Rhode Island 10¢
South Carolina 9¢
South Dakota 8¢
Tennessee 7¢
Texas 5¢
Utah 7¢ (after 6/30, 9¢)
Vermont 9¢
Virginia 9¢
Washington 11¢
West Virginia 8.5¢ (after 5/31, 10.5¢)
Wisconsin 7¢
Wyoming 8¢

Nonbusiness miles driven	Tax Rate												Nonbusiness miles driven
	5¢	6¢	6.5¢	7¢	7.5¢	8¢	8.5¢	9¢	9.5¢	10¢	10.5¢	11¢	
Under 3,000	$8	$10	$11	$12	$12	$13	$14	$15	$16	$17	$17	$18	Under 3,000
3,000 under 4,000	14	17	19	20	22	23	25	26	27	29	30	32	3,000 under 4,000
4,000 under 5,000	19	22	24	26	28	30	32	33	35	37	39	41	4,000 under 5,000
5,000 under 6,000	23	27	30	32	34	36	39	41	43	46	48	50	5,000 under 6,000
6,000 under 7,000	27	32	35	38	40	43	46	48	51	54	56	59	6,000 under 7,000
7,000 under 8,000	31	37	40	43	47	50	53	56	59	62	65	68	7,000 under 8,000
8,000 under 9,000	35	42	46	49	53	56	60	63	67	70	74	77	8,000 under 9,000
9,000 under 10,000	39	47	51	55	59	63	67	71	75	79	82	86	9,000 under 10,000
10,000 under 11,000	43	52	56	61	65	69	74	78	82	87	91	95	10,000 under 11,000
11,000 under 12,000	48	57	62	67	71	76	81	86	90	95	100	105	11,000 under 12,000
12,000 under 13,000	52	62	67	72	77	83	88	93	98	103	108	114	12,000 under 13,000
13,000 under 14,000	56	67	73	78	84	89	95	100	106	112	117	123	13,000 under 14,000
14,000 under 15,000	60	72	78	84	90	96	102	108	114	120	126	132	14,000 under 15,000
15,000 under 16,000	64	77	83	90	96	102	109	115	122	128	135	141	15,000 under 16,000
16,000 under 17,000	68	82	89	95	102	109	116	123	130	136	143	150	16,000 under 17,000
17,000 under 18,000	72	87	94	101	108	116	123	130	137	145	152	159	17,000 under 18,000
18,000 under 19,000	76	92	99	107	115	122	130	138	145	153	161	168	18,000 under 19,000
19,000 under 20,000	81	97	105	113	121	129	137	145	153	161	169	177	19,000 under 20,000
20,000*	83	99	107	116	124	132	141	149	157	165	174	182	20,000*

*For over 20,000 miles, use table amounts for total miles driven. For example, for 25,000 miles, add the deduction for 5,000 to the deduction for 20,000 miles.

Lines 21a through 24

Contributions

You can deduct what you gave to organizations that are religious, charitable, educational, scientific, or literary in purpose. You can also deduct what you gave to organizations that work to prevent cruelty to children or animals.

Examples of these organizations are:

- Churches, temples, synagogues, Salvation Army, Red Cross, CARE, Goodwill Industries, United Way, Boy Scouts, Girl Scouts, Boys Club of America, etc.
- Fraternal orders, if the gifts will be used for the purposes listed above.
- Veterans' groups and certain cultural groups.
- Nonprofit schools, hospitals, and organizations whose purpose is to find a cure for, or help people who have, arthritis, asthma, birth defects, cancer, cerebral palsy, cystic fibrosis, diabetes, heart disease, hemophilia, mental illness, retardation, multiple sclerosis, muscular dystrophy and tuberculosis.
- Federal, State and local governments if the gifts are exclusively for public purposes.

If you do not know whether you can deduct what you gave to an organization, check with that organization or an Internal Revenue Service office.

Contributions You CAN Deduct

Contributions can be cash, checks, money orders, property, or out-of-pocket expenses you paid to do volunteer work for the kinds of organizations described above. If you drive to and from the volunteer work, figure your expenses at 7¢ a mile or the actual cost of gas and oil. (But don't deduct any amounts that were repaid to you.)

If you gave property, attach a description of it. Include the date you gave the property, and show how you figured its value. Attach a signed copy of an appraisal for gifts worth more than $200, and for each gift of capital gain or ordinary income property. Include in the description of each gift:

a. Any conditions attached to the gift.
b. How you got the property.
c. The cost or other basis of the property if:
   1. you owned it less than five years, or
   2. you must reduce the contribution by any ordinary income or capital gain that would have resulted if the property had been sold at its fair market value.
d. How you figured your deduction if you chose to reduce your deduction for contributions of capital gain property.

If you gave used clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when neither has to buy or sell and both are aware of the conditions of the sale.

In some cases, you can deduct amounts you spent to take care of a student in your home. However, you must have a written agreement with a charitable or educational institution.

Special rules apply if your contributions are more than 20 percent of Form 1040, line 31. If you gave gifts of property that increased in value, made bargain sales to charity, or gave gifts of the use of property, other rules apply.

Contributions you CANNOT Deduct

- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
- Cost of raffle, bingo, or lottery tickets.
- Tuition to a private school.
- The value of your time or services.
- Value of blood given to a blood bank.
- The transfer of a future interest in tangible personal property (generally, until the entire interest has been transferred).
- Gifts to:
  a. Individuals.
  b. Foreign organizations.
  c. Groups that are run for personal profit.
  d. Groups whose purpose is to lobby for changes in the laws.
  e. Civic leagues, social and sports clubs, labor unions, and chambers of commerce.

For additional information, please get Publication 526, Income Tax Deduction for Contributions.

Lines 25 through 29

Casualty and Theft Losses

Use this schedule to report casualty or theft losses of property other than business property. A single loss can include damage to or theft of more than one item from the same event.

If you had more than one loss, attach a separate sheet showing, for each loss, the information asked for on lines 25 through 28. Form 4684, Casualties and Thefts, may be used for this. Enter the total of all losses on line 29. Write in the margin, "Multiple losses. See attached statement."

Losses You CANNOT Deduct

- Money or property you misplaced or lost.
- Breakage of china, glassware, furniture, and similar items under normal conditions.
- Damage to property (buildings, clothes, trees, etc.) caused by termites, moths, other insects, or disease.

Losses You CAN Deduct

You may be able to deduct all or part of each loss caused by theft, vandalism, fire, storm, and car, boat and other accidents or similar causes.

How to Deduct These Losses

On line 25, show the smaller of:
a. The cost (or other basis) of the property to you, or
b. The decrease in fair market value of the property because of the loss.

On line 26, fill in the amount paid by insurance or other sources.

Next, subtract line 26 from line 25, and enter the difference on line 27. If the amount is $100 or less, you cannot deduct the casualty or theft loss.

On line 28, enter $100 or the amount on line 27, whichever is smaller. If you had more than one casualty or theft loss, you must subtract $100 from each loss. (If you and your spouse owned the property jointly but report the loss on separate returns, each of you must subtract $100 from your part of the loss.)

To figure your casualty or theft loss, subtract line 28 from line 27. Enter the balance on line 29.

Use line 31 of Schedule A to report the costs of proving that you had a property loss. (Examples of these costs are appraisal fees and photographs used to establish the amount of your loss.)

For more details, get Publication 547, Tax Information on Disasters, Casualty Losses, and Thefts. It also gives information about Federal disaster area losses.

Lines 30 through 32

Miscellaneous Deductions

Miscellaneous Amounts You CAN Deduct

Business Use of Home

Expenses for business use of part of your home can only be deducted if that part is used exclusively and continuously in connection with your work and for the convenience of your employer. Publication 587, Business Use of Your Home, will give you detailed information.

Political Contributions

Include what you gave to candidates for public office, political committees, and to newsletter funds of candidates and elected public officials. You can deduct these contributions on Schedule A, line 31, or take them as a credit on Form 1040, line 38, but you can't do both. See the instructions on page 12 for how to figure the credit.

If you use Schedule A, don't deduct more than $100 ($200 if married filing a joint return). On line 31, next to the amount, write "Political Contribution."

For more information, please see Publication 585, Voluntary Tax Methods to Help Finance Political Campaigns. It explains whether a deduction or credit is better for you.

Education Expenses

Generally, you can deduct what you paid for education required by your employer, or by law or regulations, to keep your present salary or job. In most cases, you can also deduct the cost of maintaining or improving skills you must have in your present position.

Some educational expenses cannot be deducted. Among them are expenses for study that helps you meet minimum requirements for your job, or qualifies you to get a new job. Also, do not deduct expenses that were repaid to you.

For more details, see Publication 508, Tax Information on Educational Expenses.

Gambling Losses

You can deduct gambling losses, but not more than the gambling winnings you reported on Form 1040, line 20.

Employee Expenses

Examples of the expenses you can deduct (if you were not reimbursed for them) are:
a. Union dues (line 30).

b. Safety equipment, small tools, and supplies you needed for your job.
c. Uniforms your employer said you must have, and which you cannot usually wear away from work.
d. Protective clothing, such as hard hats and safety shoes.
e. Physical examinations your employer said you must have.
f. Dues to professional organizations and chambers of commerce.
g. Subscriptions to professional journals.
h. Fees to employment agencies and other costs to get a new job in your present occupation.

Expenses of Producing Income

You can deduct what you paid to produce or collect income, or to manage or protect property held for producing income. Examples of these expenses are:
a. Safe deposit box rental.
b. Certain legal and accounting fees, including amounts you paid in 1978 to have tax returns prepared.
c. Clerical help.
d. Office rent.
e. Custodial fees.

Miscellaneous Expenses You CANNOT Deduct

Examples of expenses you cannot take are:

- Legal help for personal matters.
- Lost or misplaced cash or property.
- Midday meals, or meals while working extra hours.
- Entertaining friends.
- Expenses of going to or from work.
- Education that you need to meet minimum requirements for your job or that will qualify you for a new occupation.
- Fines and penalties.
- Expenses of producing tax-exempt income.

For more information, see Publication 529, Miscellaneous Deductions and Credits.

Lines 33 through 41

Summary of Itemized Deductions

If you have not already entered the totals from each group of deductions in lines 33 through 38, do so now. Add lines 33 through 38, and enter your total deductions on line 39. Enter the amount for your filing status on line 40.

If line 39 is more than line 40, subtract line 40 from line 39 and enter the difference on Schedule A, line 41, and on Form 1040, line 33.

If line 40 is more than line 39, enter zero on Schedule A, line 41, and on Form 1040, line 33, unless you are required to itemize deductions (see page 11 for You MUST Itemize Deductions).

Note: *You will receive the full benefit of your itemized deductions because the zero bracket amount you entered on line 40 has been built into the tax tables and tax rate schedules for you.*

Instructions for Schedule B
Interest and Dividend Income

Use Schedule B to list interest and dividend income. Part III of the schedule asks you to answer questions about foreign accounts and trusts. You must use Schedule B if you:

- Received more than $400 in interest,
- Received more than $400 in dividends,
- Had a foreign account, or
- Were a grantor of or transferor to a foreign trust.

Please follow the instructions below.

Part I
Interest Income

To see what interest income you must report, read the Instructions for Form 1040, line 9, that start on page 8.

The payer will usually send you a Form 1099–INT or similar statement showing interest you must report. If the total interest is over $400, complete Part I AND Part III of this schedule.

Line 1

Report all interest you received or that was credited to your account so you could withdraw it. On this line list the name of each payer. Next to each name, show the amount.

Line 2

Add up all the interest and enter it on this line except as noted below in Nominee and Accrued Interest. Also enter it on Form 1040, line 9.

Nominee and Accrued Interest.—When bonds are sold between interest payment dates and accrued interest is paid to the seller, this amount is taxable interest to the seller.

List on line 1 all interest received, including interest you received as a nominee or as a purchaser of a bond with accrued interest. Enter a subtotal of all interest income listed on line 1 several lines above line 2. Below this subtotal, write "Nominee Distribution" and "Accrued Interest" as appropriate and enter the amounts you paid to others. Subtract these amounts from the subtotal and enter the result on line 2.

Part II
Dividend Income

To see what dividend income you must report, read the Instructions for Form 1040, line 10a, on page 9.

The payer will usually send you a Form 1099–DIV or similar statement showing dividends you must report. If the total dividends are over $400, complete Part II AND Part III of this schedule.

Line 3

Report all of your dividend income on this line. Include cash and the value of stock, property, or merchandise received as a dividend.

List the name of each payer. Next to each name, show the amount of income. Be sure to include capital gain and nontaxable distributions on this line. They will be deducted on lines 5 and 6.

Line 4

Add the amounts you listed on line 3 except as noted below in Nominees. Enter the total on this line.

Line 5

If you listed any capital gain distributions on line 3, add those amounts. Enter the total on this line.

Line 6

Enter the total of your nontaxable distributions on this line.

Line 7

Add lines 5 and 6. Enter the amount on this line.

Line 8

Subtract line 7 from line 4. Enter here and on Form 1040, line 10a. (Be sure to take your exclusion on line 10b.)

Nominees.—List on line 3 all dividends received, including dividends you received as a nominee, even if you subsequently distributed some or all of this income to others. Enter a subtotal of all dividend income listed on line 3 several lines above line 4. Write "Nominee Distributions" and enter the amounts distributed below this subtotal. Subtract these distributions from the subtotal and enter the result on line 4.

Part III
Foreign Financial Accounts and Foreign Trusts

You must complete this part if you completed Part I or Part II or if you had a foreign account or were the grantor of or transferor to a foreign trust.

If at any time during the year, you had an interest in or signature or other authority over a bank account, securities account or other financial account in a foreign country, check the Yes box for question A. However, you should check the No box if the combined assets in the account(s) were $1,000 or less during the entire year, or were with a U.S. military banking facility operated by a U.S. financial institution.

If you own more than 50 percent of the stock in any corporation that owns one or more foreign bank accounts, you must check the Yes box for question A.

Get Form 90–22.1 to see if you are considered to have an interest in, or signature or other authority over a bank, security, or other financial account in a foreign country.

If you checked Yes for question A, file Form 90–22.1. You can get this form from many IRS offices or by writing to the IRS forms distribution center for your State as shown on the inside back cover. File the completed form by June 30, 1979, with the Department of the Treasury, P.O. Box 28309, Central Station, Washington, D.C. 20005. Do not file it with the IRS, it is not a tax return.

If you were a grantor of, or transferor to a foreign trust, which trust was in being during the tax year, check the Yes box for question B.

Instructions for Schedule D

Capital Gains and Losses

Who Should File

Use Schedule D (Form 1040) to report the sale or exchange of a capital asset.

Enter all sales or exchanges for entire year in Schedule D, column f of appropriate line. Enter those sales or exchanges after 10/31/78 in column g as well as column f. These are eligible for a 60% capital gain deduction. Use Part III of Schedule D for figuring your capital gain deduction since there is a special transitional rule in effect for 1978.

Use Form 4797, Supplemental Schedule of Gains and Losses, instead of Schedule D, to report:

a. the sale, exchange, or involuntary conversion of trade or business property, certain depreciable and amortizable property, and certain oil and gas property;

b. the involuntary conversion (for example, casualty or theft) of certain capital assets; and

c. the disposition of other noncapital assets not mentioned above.

If Form 4797, line 6(a)(1) shows a net gain, enter it on Schedule D, line 8, column f. Then refigure those gains and losses from sales or exchanges after 10/31/78 included in Form 4797, line 6(a)(1). Enter the net gain or loss from this period on Schedule D, line 8, column g.

If a capital asset is involuntarily converted because of casualty or theft, you may use Form 4684, Casualties and Thefts, instead of completing Form 4797, Part I, Section A. You can get these forms from any Internal Revenue Service office.

What is a Capital Asset?

Generally, all property you own and use for personal purposes, pleasure, or investment is a capital asset. Some examples are: the home you own and live in with your family, your household furnishings, a car used for pleasure, and stocks or bonds held in your personal account.

A transfer of patent rights is generally considered a sale or exchange of a capital asset held for more than one year.

A capital asset as defined by law is any piece of property held by a taxpayer except:

a. stock in trade or other property included in inventory or held for sale to customers

b. accounts or notes receivable you received for services in the ordinary course of your trade or business or from the sale of any property described in (a) or for services you performed as an employee

c. depreciable property used in your trade or business even if it was fully depreciated

d. real property used in your trade or business

e. a copyright, literary, musical or artistic composition, letter, memorandum, or similar property

(1) created by your personal efforts,

(2) prepared or produced for you (in the case of a letter, memorandum, or similar property)

(3) that you received from a taxpayer mentioned in (1) or (2) in a way (such as by gift) that entitled you to the basis of the previous owner

f. U.S. Government publications (including the Congressional Record) that you received from the government other than by purchase at the normal sales price, or that you got from another taxpayer who had received it in a similar way if your basis is determined by reference to the previous owner.

g. certain government obligations issued at a discount on or after March 1, 1941, payable without interest, and maturing at a fixed date not more than one year from the date of issue.

Short-term or Long-term

The holding period for determining long-term capital gains and losses is more than one year for 1978 and after.

For amounts received from an installment sale, the holding period rule in effect in the year of sale determines whether you have a long-term or short-term gain.

The holding period for determining long-term gains and losses on commodity futures contracts (but not options on futures contracts) is more than six months.

Holding Period

To figure whether you held property more than a year, begin counting the day after you acquire the property and include the day you disposed of the property. For rules on nontaxable exchanges, gifts of property, and property you inherited, please get Publication 544, Sales and Other Dispositions of Assets.

Limits

The limit on capital losses that can be used to offset other income is $3,000 for tax years beginning in 1978. If you are married and filing separately, the limit is $1,500.

A nonbusiness bad debt must be treated as a short-term capital loss.

Transfer of Appreciated Property to a Political Organization

If you transfer property to a political organization when the fair market value of the property is more than your adjusted basis, treat the transaction as a property sale on the transfer date. Report the fair market value of the property at the time of transfer as the sales price. Ordinary income or capital gains provisions apply as if a sale occurred.

Exchange of "Like Kind" Property

Although no gain or loss is recognized when business or investment property is exchanged for property of a "like kind," you must report the transaction on Schedule D or Form 4797, whichever applies.

Sale or Exchange (other than by casualty or theft) of Capital Assets Held for Personal Use

The gain is a capital gain and should be reported in Part I or Part II. Loss from the sale or exchange of this property is not deductible.

Cost or Other Basis, as Adjusted

Generally, this means cost plus improvements less applicable depreciation, amortization, and depletion. You may have to use a basis other than actual cash cost if you acquired the property by bequest, gift, tax-free exchange, involuntary conversion, or wash sale of stock. If you do not use cash cost, please attach an explanation of your basis.

When selling stock, you must reduce your basis by all nontaxable distributions received prior to the sale. This includes nontaxable dividends received from utility company stock and mutual funds. The basis must also be adjusted for stock splits.

The basis of property acquired by gifts made before January 1, 1977, generally is the basis of the property in the hands of the donor plus any gift taxes paid on the gift. For gifts made after December 31, 1976, only the gift tax on the appreciation in value at the time of the gift is added to the basis of the property in the hands of the donor.

The basis of property acquired from a decedent is generally the fair market value at the date of death.

If a charitable contribution deduction is allowed because of a sale of property to a charitable organization, the adjusted basis for determining gain from the sale is an amount which has the same ratio to the adjusted basis as the amount realized has to the fair market value.

Capital Loss Carryover

You will have a capital loss to carry to 1978 if your 1977 Schedule D (Form 1040), line 16a (or your 1977 Form 4798, Part I, line 27), was larger than the capital loss you deducted from income on your 1977 Form 1040, line 14. Any capital loss carryover to 1978 should be shown in the spaces provided on your 1977 Schedule D (Form 1040), page 2 or your 1977 Form 4798, Part II.

If you have a capital loss carryover from years beginning after 1969, enter the amounts on your 1978 Schedule D, lines 4 and 12, column f. Use Part VI of your 1978 Schedule D to figure any capital loss carryover from 1978 to 1979, if you have a capital loss for 1978 that is larger than the loss deducted on your 1978 Form 1040, line 14. Please keep this information to help you with your 1979 Schedule D (Form 1040).

If you have a capital loss carryover from years beginning before 1970, or both pre-1970 and post-1969 capital losses, you should: (1) complete Parts I and II of Schedule D (Form 1040) through line 13 to report current transactions and any post-1969 capital loss carryovers, and (2) carry any amounts from Schedule D, lines 5 and 13, to Form 4798, Carryover of Pre-1970 Capital Losses, Part I, to figure your capital gain or loss, and your capital loss limitation for 1978 if you have a net capital loss for the year. Use Form

4798 to figure any capital loss carryovers from 1978 to 1979 if the losses include pre-1970 loss carryovers. Please keep a copy of your 1978 Form 4798 to help you with your Schedule D (Form 1040) and Form 4798 (if applicable) for 1979.

"Taxable Income, as Adjusted"

(Schedule D (Form 1040), line 24biii, or Form 4798, line 36c)

A separate calculation may be needed to determine "taxable income, as adjusted." This calculation is made as follows: First figure amount from Form 1040, line 34, without regard to gains or losses from sales or exchanges of capital assets. Reduce that amount (but not below zero) by: (1) $2,200 if filing as a single person or an unmarried head of household, (2) $3,200 if married filing jointly or a qualifying widow(er) with dependent child, or (3) $1,600 if married filing separately.

Investment Interest Expense Deduction Adjustment

Note: *These rules also apply if you use Form 4798 to report a pre-1970 capital loss carryover.*

If you have investment interest expense of more than $10,000 ($5,000 if married filing separately), the amount of that interest that you can deduct could be limited. Please see Form 4952 for details.

If Schedule D, line 13 (or Form 4798, Part I, line 6) is blank or if line 13 or line 14 (or Form 4798, Part I, line 6 or line 7) shows a loss, you may skip the rest of this instruction.

If there is an entry on Form 4952, line 22; and, on Schedule D, both lines 13 and 14 (or Form 4798, Part I, lines 6 and 7) show a gain, then part or all of the amount of capital gains used on Form 4952, line 22, will be treated as ordinary income for purposes of determining the capital gain deduction or the alternative capital gain tax. The amount treated as ordinary income is the lesser of: the amount on Form 4952, line 22, or the amount on Schedule D, line 15 (or Form 4798, Part I, line 8). You should enter this amount in the margin to the right of Schedule D, line 13 (or Form 4798, Part I, line 6), and identify it as "From Form 4952."

Before figuring the capital gain deduction on Schedule D (or Form 4798), or the Alternative Tax in Schedule D, Part V or Form 4726, you must decrease the gains on Schedule D, lines 13 and 14 (or Form 4798, Part I, lines 6 and 7) by the amount treated as ordinary income. Enter the amount treated as an ordinary gain (shown in the margin) on Form 4797, Part II, line 10, or if you do not use Form 4797 for other transactions, enter the gain on your Form 1040, line 16, and identify it as "From Form 4952."

Sale of Personal Residence

Report a taxable gain from the sale of a personal residence on Schedule D (Form 1040). A loss from such sale is not deductible.

Use Form 2119, Sale or Exchange of Personal Residence, to report the sale of your personal residence if you bought a qualified replacement residence. Also use this form if you sold or exchanged your residence: 7/26/78 or before, and you were 65 or older, or after 7/26/78, and you were 55 or older, before the date of sale or exchange. If you are thinking of replacing your residence but have not done so, see Publication 523, Tax Information on Selling or Purchasing Your Home.

Tax on part or all of the gain from the sale of your principal residence must be deferred if:

a. within 18 months before or after the sale, you purchase another principal residence and use it as such; or

b. before the sale or within 18 months after the sale, you begin construction of a new principal residence and use it as such within 18 months before and two years after the sale.

Installment Sales

If you sold personal property for more than $1,000 or real property for any amount, you may use the installment method to report any gain if:

a. there were no payments in the year of sale, or

b. payments in the year of sale were not more than 30 percent of the sale price. The sale must provide for one or more payments in each of two or more tax years.

Installment payments received after 10/31/78 should be entered in Schedule D, column g of the appropriate line.

If you elect the installment method, attach a computation titled "Installment Sale Computation."

For more information and an installment sale worksheet, please get Publication 537, Tax Information on Installment and Deferred-Payment Sales.

Special Rules

The following items may require special treatment: (1) transactions by a securities dealer, (2) wash sales of stock or securities, (3) bonds and other evidences of indebtedness if original issue discount is a factor, (4) certain real property subdivided for sale which may be considered a capital asset, (5) distributions received attributable to an employee pension, profit-sharing, or stock bonus plan (please see Form 4972 or Form 5544), (6) gain on the sale of depreciable property between husband and wife or between shareholder and a "controlled corporation" treated as ordinary gain, (7) gain on disposition of stock in a domestic international sales corporation, (8) gain or loss on options to buy or sell, including closing transactions, (9) transfer of property to a foreign corporation as paid-in surplus or as a contribution to capital, or to a foreign trust or partnership, and (10) the transfer of property to a partnership which would be treated as an investment company if the partnership were incorporated.

Losses That Are Not Deductible

Do not deduct a loss from the sale or exchange of property directly or indirectly between:

a. members of a family

b. a corporation and an individual or a fiduciary owning more than 50 percent of the corporation's stock (not counting liquidations)

c. a grantor and a fiduciary of a trust

d. a fiduciary and a beneficiary of the same trust

e. a fiduciary and a fiduciary or beneficiary of another trust created by the same grantor

f. an individual and a tax-exempt organization controlled by the individual or the individual's family, or

g. a partnership and a partner owning, directly or indirectly, more than 50 percent of the capital interest, or profits interest in the partnership (other than a sale or exchange of an interest in the partnership).

Long-term Capital Gains from Regulated Investment Companies

Include in income in the appropriate columns, as a long-term capital gain the amount(s) shown on Form 2439 that represents your share of the undistributed capital gains of a regulated investment company. Enter the tax paid by the company as shown on Form 2439 on Form 1040, line 61. Add to the basis of your stock, the excess of the amount included in income over the credit.

Small Business Stock

Subject to limitations, you may deduct the loss on the sale, exchange, or worthlessness of Small Business (section 1244) stock as an ordinary loss on Form 4797, rather than as a capital loss. However, gains are reported as capital gains on Schedule D (Form 1040).

Disposition of Partnership Interest

A sale or other disposition of interest in a partnership may result in ordinary income. Please get Publication 541, Tax Information on Partnership Income and Losses, and Publication 544, Sales and Other Dispositions of Assets, for further information.

Alternative Tax Computation

It may be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only and you are filing:

a. as a single individual or unmarried head of household with taxable income over $40,200,

b. a joint return, or as a qualifying widow or widower with dependent child, with taxable income over $55,200, or

c. a separate return from your spouse and have taxable income over $27,600.

Figure the tax using the alternative method to see if the resulting tax is less than the tax using the regular method.

Two publications you should find useful are Publication 544, Sales and Other Dispositions of Assets, and Publication 550, Tax Information on Investment Income and Expenses.

Instructions for Schedule E
Supplemental Income

Part I
Pension and Annuity Income

General Rule for Annuities

Generally, amounts you received from annuities and pensions are included in your income in an amount that is figured on your life expectancy. You may find this computation and your life expectancy multiple in Publication 575, Tax Information on Pension and Annuity Income.

Once you figure the excludable amount for a full year it does not change, so you will not have to refigure the amount to exclude each full year. In making this computation, you can get help from the Internal Revenue Service as well as from the payer of the annuity or pension.

If you did not contribute to the cost of your pension or annuity, or your employer did not withhold part of the contract cost from your pay while you worked, the amounts you receive each year are fully taxable. Report your annuity on Form 1040, line 17, instead of Schedule E.

Special Rule for Certain Types of Employees' Annuities

A special rule applies for employees' annuities if:

a. your employer contributed part of the cost, and

b. you will recover your cost within 3 years from the date of the first payment.

If both these conditions are met, you can exclude from income the payments you receive under the contract until you recover your cost. Your cost is the amount you contributed, plus the contributions your employer made on which you paid tax. Do not add interest shown as earned on your contributions to the annuity cost unless you paid tax on it. After you recover your cost, all amounts you receive are taxable. This method of figuring taxable income also applies to an employee's beneficiary if the employee dies before receiving any payments.

Example: Ralph received $200 a month from an annuity. While working, he contributed $4,925 toward the annuity's cost. His employer also contributed toward the annuity. Ralph did not pay tax on his employer's contributions. Ralph received $7,200 during the first 3 years, which was more than his $4,925 contribution. Ralph would exclude from income all the annuity payments up to $4,925. All payments received after that are taxable.

Death Benefit Exclusion

If you received pension or annuity payments as a beneficiary of a decedent who received no retirement pension or annuity payments (or received disability income payments not reported as a pension or annuity), you may be entitled to a death benefit exclusion of up to $5,000. For more information, please get Publication 575.

Disability Pension and Annuity Payments

If you meet ALL the following conditions, you may be eligible to claim the disability income exclusion:

a. you had not reached age 65 at the end of the tax year,

b. you had not reached mandatory retirement age at the beginning of the tax year (*Mandatory retirement age is the age at which your employer makes all employees in your employee class retire because of age.*),

c. you were permanently and totally disabled when you retired or permanently and totally disabled on January 1, 1976, or January 1, 1977, if you retired before the later date on disability or could have, and

d. you didn't make the irrevocable election not to claim the disability income exclusion. Irrevocable election not to exclude disability income is a decision to stop treating disability income payments as such and to start treating them as annuity income payments at an earlier date than would otherwise occur. If it is made, you may no longer exclude any part of the payments under the disability income exclusion rules.

To make the irrevocable election, please attach a statement to your tax return that (1) states you elect not to claim the disability income exclusion and will report your disability payments under an applicable pension or annuity rule, and (2) lists your qualifications for making the election. If you retired in 1978, you must also attach a certificate from a qualified physician attesting to your total and permanent disability at the time of your retirement. You may not make this election if you are a disability retiree who retired after December 31, 1976, and whose disability payments are not eligible for the disability income exclusion.

If you meet conditions a, b, c, and d, you should report your disability pension or annuity payments received during the tax year on Form 1040, line 8 (except for amounts received after the mandatory retirement age).

At the earlier of:

- the beginning of the tax year in which you reach age 65, or
- the date you reach mandatory retirement age,

report the disability payments as a pension or annuity.

Before you start reporting your disability payments as a pension or annuity, you may not apply any of your pension or annuity cost against your disability payments.

If you do not meet conditions a, b, c, and d, the amounts you receive are not eligible for disability income exclusion. If you do not meet condition a. or b. report the amount you receive as a pension or annuity. If any of these amounts are excludable as a recovery of your contribution, enter the total amount on Schedule E, line 3, and the excludable part on line 4. If nothing is excludable, enter the total amount on Form 1040, line 17.

If you meet all the conditions except c., report on Form 1040, line 8, all the disability payments received for periods before the date you reach minimum retirement age. Minimum retirement age is the age at which you are eligible, without disability, for a pension or annuity. Amounts you receive for periods after that will be treated as a pension or annuity.

Any amounts you receive before you start to treat your disability income as a pension or annuity will be earned income for purposes of line 2b of Schedule RP (Credit for the Elderly) and line 1 of the Earned Income Credit Worksheet.

For more information about disability payments, please get Form 2440, Disability Income Exclusion, and Publication 522, Tax Information on Disability Payments.

Lump-Sum Distribution from Form 1099R

If you received a lump-sum distribution from a profit-sharing or retirement plan, you should report the taxable amount paid as capital gain on Schedule D (Form 1040) and ordinary income on Form 1040.

You may be eligible to figure the tax on the ordinary income part of your lump-sum distribution under a special averaging method. If you make an irrevocable election, you may treat the long-term capital gain part as ordinary income. Together with the regular ordinary income part of the lump-sum distribution, you may figure the tax on the distribution under a special averaging method. For more information, please get Form 4972, Special 10-year Averaging Method or Form 5544, Multiple Recipient Special 10-Year Averaging Method, and separate instructions.

Part II
Rent and Royalty Income

Rent

If you were not in the real estate sales business, but received rent from property you own or control, report it in column (b). If you received property as rent instead of money, report its fair market value.

You should report amounts received from room and other space rentals in this part, unless you also provided services to the renter. If you provided services, report the amount as business income on Schedule C. If your business was selling real estate, report rentals on Schedule C.

Except as noted below, you can deduct depreciation expense for rental property. You can also deduct all ordinary and necessary expenses, such as taxes, interest, repairs, insurance, agent's commissions and maintenance. If interest expense deduction is more than $10,000, see Form 4952 for figuring your investment interest deduction. Do not deduct capital investments or improvements. Add these to the basis of the property for depreciation. For example, a landlord can deduct the cost of minor repairs, but not the cost of major improvements, such as a new roof. Do not deduct the value of your own labor.

If You Rent Part of Your House

If you rent only part of your property, deduct only the part of your expenses that relate to the rented part. If you do not know the exact amount of these expenses, figure the proportion of the total. For example, if you rent half of your home and live in the other half, deduct only half the depreciation and other expenses.

Rental of Vacation Home (or Other Dwelling Unit) Used for Personal Purposes

The amount of deductions you can take on the rental of a vacation home (or other dwelling unit) is limited if you or a member of your family use the dwelling for personal purposes more than the greater of 14 days or 10 percent of the number of days during the year the unit was actually rented at a fair rental. Exception: Personal use of a residence would not be taken into account for a tax year in which the residence is converted to rental property.

Family member includes only your brothers and sisters (including half brothers and sisters), spouse, ancestors, and lineal descendants.

Deductible expenses from the rental are limited to the amount by which the gross rental income is greater than the allowable deductions for interest, taxes, and casualty losses on the rental use.

If the unit is rented for less than 15 days, no deductions (other than interest, taxes, and casualty losses on Schedule A) are allowed. In this case, do not report the rental income.

Dwelling units include houses, apartments, condominiums, mobile homes, and boats. For more information and for the method of figuring expenses of rental use, please get Publication 530, Tax Information for Homeowners.

Form 4831, Rental Income, may be used as an attachment to your return to report rental income and expenses instead of completing the rental income and expense schedule in Schedule E, Part II. If you use this form, please enter the net income or (loss) on Schedule E, line 8.

Rental Income from Farm Production or Crop Shares

Report this income and related expenses on Form 4835, Farm Rental Income and Expenses and Summary of Gross Income from Farming or Fishing, if you meet all these tests:

a. You received rental income based on farm production or you received crop shares based on the rental of all or part of your crop land on a crop share basis.

b. You did not manage or operate the farm to any great extent.

c. Two-thirds of your gross income was from farming or fishing. (See Note, below.)

Report crop shares received only for the year they are converted to money or its equivalent, such as merchandise or property.

If you use Form 4835, report the net farm rental profit or (loss) on Schedule E, line 9.

Note: *For estimated tax, income received from crop shares and rental based on farm production is considered income from farming. Add this income shown on Form 4835, line 25, to your other income from farming or fishing. If the total is at least two-thirds of your gross income, the penalty for not paying estimated tax will not apply if you file your tax return and pay the tax by March 1, 1979.*

Royalties

Enter in column (c) royalties from oil, gas or mineral properties, copyrights, and patents. If you hold an operating oil, gas, or mineral interest, report gross income and expenses in Schedule C. Under certain circumstances, you can treat amounts received as "royalties" for transfer of a patent or amounts received on the disposal of coal and iron ore as the sale of a capital asset. For more information, please get Publication 544, Sales and Other Dispositions of Assets.

If State or local taxes were withheld from oil or gas payments you received, report in column (c) the gross amount of royalty, and include the taxes withheld by the producer in column (e).

Part III
Income or Losses from Partnerships, Estates or Trusts, Small Business Corporations

Partnerships

If you are a member of a partnership or joint venture, include in this part your distributive share of the partnership income (whether you received it or not) or net loss for the partnership tax year that ends during the year covered by your return.

In figuring the loss to report on your return, do not claim your share of a partnership loss (including capital loss) that is more than the adjusted basis of your interest in the partnership at the end of the partnership's tax year. For liabilities incurred after December 31, 1976, the adjusted basis of your interest in the partnership (for figuring limitations on losses) doesn't include any part of any partnership liability for which you have no personal liability. This liability restriction does not apply if your interest is in a partnership whose main activity is investing in real property, other than mineral property.

(The amount of a partner's distributive share of a partnership loss the partner may deduct in the current tax year may also be limited by the "at risk" provisions explained below.)

"At Risk" Rules

Special "at risk" rules apply for partnerships that:

a. hold, produce, or distribute movies or video tapes,

b. farm (cultivate land, or raise or harvest any agricultural or horticultural product, including raising, shearing, feeding, caring for, training, and managing animals; trees (other than trees bearing fruit or nuts) are not treated as agricultural or horticultural products),

c. lease personal property and certain other tangible property other than buildings, elevators or escalators, or other real property subject to depreciation or amortization, or

d. explore for, or exploit, oil and gas resources.

Your share of any partnership loss from any of these activities for the tax year may not be greater than the amount for which you are "at risk" for the activity at the close of the partnership's tax year. Any loss from these activities not allowed for your 1977 tax year is a deduction for that activity for your 1978 tax year.

You are generally considered to be "at risk" to the extent of the cash and the adjusted basis of other property you contributed to the activity and any amounts borrowed for use in the activity for which you are either personally liable or have pledged property as security (other than property used in the activity).

For more information on "at risk" limits, please see copy B of Schedule K–1 (Form 1065), Partner's Share of Income, Credits, Deductions, etc.

Part or all of your distributive share of partnership income or loss from the operation of the business may be considered net earnings from self-employment that must be reported on Schedule SE. For more information, please get Publication 541, Tax Information on Partnership Income and Losses.

Estates and Trusts

If you are a beneficiary of an estate or trust, you should report your taxable part of the income (whether you received it or not) as follows:

- Dividends from qualifying domestic corporations—enter on Schedule B, Part II, line 3. If total dividends received from all sources are $400 or less, enter the total on Form 1040, line 10a, and do not list them on Schedule B.
- Short-term capital gains—Schedule D, line 2.
- Long-term capital gains—Schedule D, line 9.
- Other taxable income less deductions—Schedule E, Part III.

For more information on these items, please contact the fiduciary or see Schedule K–1 (Form 1041).

Include your share of tax preference items on Form 4625, Computation of Minimum Tax.

A U.S. person who transferred property to a foreign trust may have to include the income resulting from it in his or her income if, during 1978, the trust had a U.S. beneficiary. For more information, see Form 3520–A, Annual Return of Foreign Trust With U.S. Beneficiaries.

Farm Income Reported in Part III

If you are a member of a partnership or beneficiary of an estate or trust reporting income from farming or fishing in Part III, enter your share of partnership gross income or fiduciary taxable income from farming or fishing in column (c). This is an information entry only. Please report your income in column (e) or loss in column (d) as shown on your 1978 Schedule K–1.

Small Business Corporations

If you are a shareholder in a small business corporation that elected to have its current taxable income taxed to its stockholders, you should report:

- Actual dividend distributions (whether taxable as ordinary income or long-term capital gain) as dividend income in Schedule B (Form 1040), Part II, line 3.

Subtract from the actual dividend distribution the non-dividend (distribution of previously taxed income) part on Schedule B, Part II, line 6, and the long-term capital gain portion on Schedule B, Part II, line 5. Also include the long-term capital gain part on Schedule D, line 7.

- Constructive dividends reported to you on Schedule K–1 (Form 1120S) taxable as ordinary income or (loss), in Schedule E, Part III.
- Constructive dividends reported to you on Schedule K–1 (Form 1120S) taxable as long-term capital gain on Schedule D, line 10.

If you are a shareholder claiming a deduction for a net operating loss, please attach to your return a computation of the adjusted basis of your stock in the corporation and the adjusted basis of any debt the corporation owes you. Your net operating loss deduction is limited to that amount.

The "at risk" rules discussed earlier also apply to small business corporations. Please read these rules, substituting "small business corporation" for "partnership" and "shareholder" for "partner."

Depreciation

You can deduct a reasonable allowance for wear and tear of business and investment property. The allowance does not apply to stock in trade, inventories, land, and personal assets. Please get **Form 4562, Depreciation,** or **Publication 534,** Tax Information on Depreciation, for methods, limits, and special rules.

Note: Your total additional first-year depreciation deduction from all sources is limited to $2,000 ($4,000 if filing jointly).

Instructions for Schedules R and RP

Credit for the Elderly

Some elderly persons can take a credit against their tax by using one of two schedules (R or RP). The credit cannot be more than your tax. It is available regardless of how long you worked. The amount of the credit is based on your filing status and age, and if married, the age of your spouse. Which schedule you use depends on your age and the kind of income you had.

Schedule R is for persons 65 or over with any kind of income.

Before You Start to Fill Out Your Schedule

Check the table below for your schedule. If your income for your age and filing status is less than the amount in the table, you may be able to take the credit for the elderly.

If your income for your age and filing status is more than the amounts in the table, you cannot take the credit for the elderly. DO NOT FILL OUT the SCHEDULE.

Complete Schedule R if You are:	And received non-taxable pensions (social security, etc.) less than:	Or the amount on line 31, Form 1040 is less than:
Single (this includes unmarried head of household and qualifying widow(er) with dependent child)	$2,500	$12,500
Married filing a joint return and		
• one spouse is 65 or over	$2,500	$15,000
• both are 65 or over	$3,750	$17,500
Married filing a separate return	$1,875	$ 8,750

Complete Schedule RP if You are:	And received non-taxable pensions (social security, etc.) less than:	Or had earned income (wages, salaries, etc.) less than:
Single (this includes unmarried head of household and qualifying widow(er) with dependent child) and		
• under 62	$2,500	$3,400
• at least 62 but under 65	$2,500	$3,950
Married filing joint return and [1]		
• one under 62	$2,500 for that one	$3,400 for that one
• both under 62	$2,500 for each	$3,400 for each
• one at least 62 but under 65	$2,500 for that one	$3,950 for that one
• both at least 62 but under 65	$2,500 for each	$3,950 for each
Married filing a separate return and		
• under 62	$1,875	$2,775
• at least 62 but under 65	$1,875	$3,325

[1] Caution: This table does not cover married persons filing a joint return if:
(1) one spouse is under 65 and has public retirement system income,
(2) and the other spouse is 65 or over, and
(3) they elect to file Schedule RP.
Persons in this category should complete Schedule RP to determine if they can take the credit for the elderly.

Schedule RP is for persons under 65 who were employees of Federal, State, or local governments, and had public retirement system income. Examples of these retired employees are: Federal civil service workers, public school teachers, members of police and fire departments, and members of the armed forces. For more information, please get **Publication 524,** Tax Credit for the Elderly.

If you lived with your spouse at any time in 1978, you must file a joint return to take the credit. If you and your spouse lived apart the entire year, you can file either a joint return or separate returns and still take the credit.

The credit can be taken by a nonresident alien who:

a. is married to a U.S. citizen or resident, and

b. his or her spouse chooses to file a joint return and be taxed on their worldwide income.

Figuring the Credit

If you want us to, we will figure your credit for the elderly. Please see page 5, "We will figure some of your credits, too."

If you are figuring the credit yourself, you will first have to fill in Form 1040 through line 37. Then, read the instructions for the schedule (R or RP) you use. If you are married and have a choice of schedules, figure your credit both ways to see which will give you the most credit.

Community Property Income

You should disregard community property laws in figuring the credit for the elderly on Schedule RP. (Community property States are: Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, and Washington.) The total of all taxable and nontaxable income should be entered in the column for the spouse who received it.

Line-by-Line Instructions for Schedule R

Filing Status and Age

The largest amount of income you can use to figure the credit is based on your filing status and age and, if married, the age of your spouse. Single includes unmarried head of household and qualifying widow(er) with dependent child. Check only one box.

Line 1

Enter the amount for the filing status box you checked.

Line 2a

Report pensions and annuities that are not taxed. (Do not include amounts received from workmen's compensation, insurance, damages, etc., for injury or sickness.) Include payments received from:

- Social security (before deduction for medicare premiums).
- Railroad retirement (but not supplemental annuities).

- Veterans' pensions (but not military disability pensions).
- A matured U.S. Government life insurance endowment contract (after you subtract all amounts you paid for the contract).

Line 2b

Use this line if your income on Form 1040, line 31, is MORE than the amount listed on line 2b for the filing status box that you checked on this schedule. (Skip this line if your income is less than the amount listed.)

If your income is more than the amount for your status, use the steps below to figure the amount to put on line 2b.

Step a. Enter the amount from Form 1040, line 31 .....

Step b. Enter:
$7,500 if you checked box A
$10,000 if you checked box B or C
$5,000 if you checked box D.....

Step c. Subtract Step b. from Step a.....

Step d. Enter one-half of Step c amount on line 2b.....

Line 3

Add lines 2a and 2b. Enter total on this line. If the amount on line 3 is more than the amount on line 1, you cannot take the credit; do not complete this schedule.

Line 4

Subtract line 3 from line 1. This is the amount you use to figure your credit.

Line 5

Multiply line 4 by 15 percent (.15) and enter the result on this line.

Line 6

Enter the tax from Form 1040, line 37. (If none, you cannot take the credit; do not file this schedule.)

Line 7

Enter the amount from line 5 or line 6, whichever is less. This is your Credit for the Elderly. Enter the same amount on Form 1040, line 39.

Line-by-Line Instructions for Schedule RP

Name of Public Retirement System

Please enter the name of the public retirement system of the spouse under 65. If both you and your spouse are under 65 and receive public retirement system income, enter the name of the public retirement system of both you and your spouse. Identify the public retirement system received by the husband with a (H) and the wife with a (W).

Filing Status and Age

The largest amount of income you can use to figure the credit is based on your filing status and age and, if married, the age of your spouse. Single includes unmarried head of household and qualifying widow(er) with dependent child. Check only one box.

If you are filing a joint return and checked box C, use column (a) for the wife and column (b) for the husband. If you checked box B, the spouse under 65 should use column (b).

Line 1

Enter the amount for the filing status box you checked. If you file a joint return and you checked box B or C, the $3,750 must be divided between you and your spouse. No more than $2,500 can be entered for either of you. Generally, you will get more credit if the largest amount is entered for the spouse with the most retirement income.

Line 2a

Report pensions and annuities that are not taxed. (Do not include amounts received from workmen's compensation, insurance, damages, etc., for injury or sickness.) Include payments received from:

- Social security (before deduction for medicare premiums).
- Railroad retirement (but not supplemental annuities).
- Veterans' pensions (but not military disability pensions).
- A matured U.S. Government life insurance endowment contract (after you subtract all amounts you paid for the contract).

Line 2b

Use this line if you had wages, salaries, or other earned income of more than:

- $900 and you were under 62, or
- $1,200 and you were at least 62 but under 72.

Skip this line if you:

- were 72 or over, or
- had earned income of $900 or less, or
- were at least 62 but under 72 and had earned income of $1,200 or less.

If you use line 2b, please follow the instructions below.

If you were under 62 and had earned income of more than $900, subtract $900 from the amount you earned. Enter the balance on line 2b(i).

If you were at least 62 but under 72, and had earned income of more than $1,200 but not more than $1,700, subtract $1,200 from the amount of your earned income. Divide the balance by 2 and enter the result on line 2b(ii).

If you were at least 62 but under 72, and had earned income of more than $1,700, subtract $1,450 from the amount of your earned income. Enter the balance on line 2b(ii).

Line 3

Add lines 2a and 2b. Enter the total on this line.

Line 4

Subtract line 3 from line 1. This is the largest amount of income on which you can figure your credit.

If the amount of line 3 is more than the amount on line 1 for a column, do not complete the rest of the lines in that column.

Line 5

The kind of retirement income you enter depends on whether you are under 65 or whether you are 65 or over. Do not include any of the amounts listed on line 2a; those pensions are not taxable.

If you were under 65 on January 1, 1979, enter the payments included in income that you received from a public retirement system, but not social security or railroad retirement that you excluded from gross income.

If your spouse died and you received payments from his or her public retirement plan, enter the payments included in income on line 5a.

If you retired on disability, your disability annuity payments are earned income and not retirement income unless the payments:

- are for periods after you reached the minimum retirement age and
- are not eligible for the disability income exclusion.

Such payments are not eligible for the disability income exclusion if you:

- received the payments after you reached mandatory retirement age,
- were not permanently and totally disabled when you retired (and were not permanently and totally disabled on January 1, 1976, or January 1, 1977, if you retired before the later date on disability or under circumstances which entitled you to retire on disability), or
- have chosen not to claim the disability income exclusion. Once you choose not to claim it, you cannot later claim it.

Minimum retirement age is the age at which you would have been eligible for a pension without disability. Mandatory retirement age is the age at which your employer makes all employees in your employee class retire because of age.

If you were 65 or over on January 1, 1979, enter on line 5b the amount included in income that you received from the sources listed below:

- Individual retirement arrangements (IRA), pension or annuity contracts, and retirement bonds.
- Interest.
- Dividends.
- Rents (before subtracting expenses).

Line 6

Enter the amount from line 4 or 5, whichever is less.

Line 7

If you are filing a joint return, add the amounts in columns (a) and (b), line 6. Enter the total on line 7. If you are not filing a joint return, enter the amount from column (b), line 6.

Line 8

Multiply line 7 by 15 percent (.15) and enter the result on this line.

Line 9

Enter the tax from Form 1040, line 37. (If none, you cannot take the credit; do no file this schedule.)

Line 10

Enter the amount from line 8 or 9, whichever is less. This is your Credit for the Elderly. Enter the same amount on Form 1040, line 39.

Instructions for Schedule C

Profit or (Loss) From Business or Profession

If you operated a business or practiced a profession, complete Schedule C. If you had more than one business, or if you and your spouse had separate businesses, please complete a Schedule C for each business.

Farmers should use **Schedule F.**

If some of your expenses are part business and part personal, you may deduct only the business part. For example, if only half of your car usage was for business, deduct only half of the cost of operating the car.

Report sales, exchanges, and involuntary conversions of trade or business property on **Form 4797,** Supplemental Schedule of Gains and Losses.

You must pay social security self-employment tax on income from any trade or business, unless you are specifically excepted. **Please see Schedule SE.**

Report interest, taxes, and casualty losses not related to your business as itemized deductions on **Schedule A.**

Item A—Main Business Activity and Product

Report the business activity that accounted for the most income included on Schedule C, Part I, line 1a. Give the general field as well as the product or service. For example, "wholesale—groceries" or "retail—hardware."

Item C—Employer Identification Number

You don't need an employer identification number unless you had a Keogh (H.R. 10) plan or were required to file an employment, excise, or alcohol, tobacco, and firearms tax return.

Item D—Business Address

Use your home address only if you actually conducted the business from your home. You should show a street address instead of a box number.

Item E—Accounting Method

You must use the cash method on your return unless you kept account books. If you kept books, you can use the cash method, accrual method, or in some cases, the completed contract or percentage of completion method. The method used must accurately reflect your income.

If you want to change your accounting method (including the treatment of any item such as inventories or bad debts) you must usually first get the permission of the Commissioner of Internal Revenue. File **Form 3115** within the first 180 days of the tax year in which you want to make the change.

If you use the cash method, show all items of taxable income actually or constructively received during the year (in cash, property, or services). Also show amounts actually paid during the year for deductible expenses. Income is constructively received when it is credited to your account or set aside for you to use at any time.

If you use the accrual method, report income when you earn it and deduct expenses when you incur them, even if you do not pay them during the tax year.

Item F—Valuation Methods

Your inventories can be valued at:

a. cost,

b. cost or market value, whichever is lower, or

c. any other method approved by the Commissioner of Internal Revenue.

You must continue to use the same valuation method you used the first year you took inventory unless you get permission to change your method.

Item H—Limited Deduction for Losses Arising from Certain Activities

If you are engaged in the activity of:

a. holding, producing, or distributing motion picture films or video tapes,

b. farming (see the instructions for Schedule F (Form 1040) for a definition of farming),

c. leasing section 1245 property (personal property, and certain other tangible property other than buildings, an elevator or escalator, or other real property that is or has been subject to an allowance for depreciation or amortization), or

d. exploring for, or exploiting, oil and gas resources,

as a trade or business or for the production of income, any loss from that activity may not exceed the total amount you have at risk (amount that you personally invested plus any amount for which you are personally liable).

You are not considered "at risk" for any amount you borrowed if:

- you borrowed from a relative or someone who has an interest in the business, or
- you are protected against loss by a guarantee, stop-loss agreement or similar arrangement.

If line 34 is a loss, you should enter on Form 1040, line 13, only the amount for which you are considered "at risk."

Note: *Enter as a deduction on Schedule C, line 32, any loss from such activity that was incurred in 1977, but not allowed for that year because of the "at risk" limitations.*

Item I—Deductions for Business Use of a Home

You may deduct, within certain limits, business expenses that apply to a part of your home only if that part is exclusively used on a regular basis:

a. as your principal place of business,

b. as a place of business used by your patients, clients, or customers in meeting or dealing with you in the normal course of your trade or business, or

c. in connection with your trade or business if it is a separate structure that is not attached to your home.

You may also deduct expenses that apply to space within your home that is used on a regular basis to store inventory held for use in your trade or business of selling products at retail or wholesale, but only if your home is the only fixed location of your trade or business.

If you use space in your home on a regular basis in your trade or business of providing day care service, you may be able to deduct the business expenses even though you also use the same space for nonbusiness purposes.

Please get Publication 587, Business Use of Your Home, for more information. It will explain how to figure any deduction you may be allowed, including the treatment of taxes, interest, and casualty losses.

See Instructions for **Schedule E** (Form 1040) for information on deductions for rental of a dwelling used as a residence.

Information Returns.—You may be required to file information returns for wages paid to employees, certain payments of fees and other non-employee compensation, interest, rents, royalties, annuities, and pensions. For more detailed information, see instructions for **Forms W–3** (Transmittal of Income and Tax Statements) and **1096** (Annual Summary and Transmittal of U.S. Information Returns).

Part I — Income (Lines 1 through 5)

Line 1a—Gross Receipts or Sales

Enter gross receipts or sales from your business.

Installment Sales.—If you use the installment method of reporting sales income, please attach a schedule showing separately for 1978 and the three preceding years: gross sales; cost of goods sold; gross profit; percentage of gross profits to gross sales; amounts collected; and gross profits on amounts collected.

Line 1b—Returns and Allowances

You should enter on line 1b such items as returned sales, rebates, and allowances from the sales price.

Line 2—Cost of Goods Sold and/or Operations

Cost of Goods Sold.—If you engaged in a trade or business in which the production, purchase, or sale of merchandise was an income-producing factor, merchandise inventories must be taken into account at the beginning and end of your tax year. Enter the amount from Schedule C–1, line 8.

Cost of Operations (Inventories Not an Income-determining Factor). If the amount on line 2 includes the cost of operations, complete the appropriate lines on Schedule C–1.

Line 4—Other Income

Include finance reserve income, scrap sales, amounts recovered from bad debts, interest and other kinds of miscellaneous income from the business or profession.

Part II — Deductions (Lines 6 through 33)

Line 7—Amortization

You may amortize the cost of pollution-control facilities, on-the-job training, and child care facilities over a 60-month period instead of taking the depreciation deduction.

You may also amortize amounts you paid for research, experiments, and a trademark or trade name over a period of at least 60 months.

Real property construction period interest and taxes generally cannot be fully deducted in the year you paid or incurred them. Amounts not allowed as a deduction in the current year must be capitalized and amortized. This rule does not apply to low-income housing.

For more information about construction period interest and taxes and other amounts subject to amortization, please get **Publication 535,** Tax Information on Business Expenses and Operating Losses.

Line 8—Bad Debts from Sales or Services

Include debts and partial debts arising from sales or services that were included in income and are definitely known to be worthless. Instead of this, you may deduct a reasonable amount that was added during the tax year to a bad debt reserve.

If you later collect a debt that you deducted as a bad debt, include it as income in the year you collect it unless you use the bad debt reserve method. For more information, please get **Publication 548,** Tax Information on Deductions for Bad Debts.

Line 10—Car and Truck Expenses

You can deduct the actual cost of running your car or truck or take the fixed mileage rate. You must use actual costs if you use more than one car or truck in your business. If you deduct actual cost, show depreciation on line 13.

The fixed rate is figured at 17 cents a mile for the first 15,000 miles and 10 cents for each mile over 15,000. Add to this amount your parking fees and tolls.

For cars that have been or are considered fully depreciated, the fixed mileage rate is 10 cents a mile for all business mileage.

You can change methods of figuring your cost from year to year. But you cannot change to the fixed mileage rate if you claimed depreciation and did not use the straight line method, or if you claimed additional first-year depreciation.

Line 12—Depletion

If you claim a deduction for timber depletion, please attach **Form T.**

Line 13—Depreciation

You can deduct a reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in a trade or business, or property held for the production of income. The allowance does not apply to stock in trade, inventories, land, and personal assets.

You can either list items separately or group similar assets as one item when filling in **Schedule C–2.**

Please see **Form 4562,** Depreciation, for information on depreciation methods, limitations and special rules. **Publication 534,** Tax Information on Depreciation, also contains helpful information.

Note: Your total additional first year depreciation deduction from all sources is limited to $2,000 ($4,000 if married filing a joint return).

Line 15—Employee Benefit Programs

Enter the amount of your contributions that are not an incidental part of a pension or profit-sharing plan included on line 22. Also include here contributions to insurance, health and welfare programs.

Line 18—Interest on Business Indebtedness

If you paid interest for years after 1978, deduct only the part you paid for 1978.

Don't take a deduction on Schedule C for interest you paid or accrued on debts from buying or carrying investment property. Deduct this interest on Schedule A. For more information, see **Publication 545,** Income Tax Deduction for Interest Expense.

Line 22—Pension and Profit-sharing Plans

You should enter the amount you claim as a deduction for contributions to a pension, profit-sharing, or annuity plan, or plans, for the benefit of your employees. If the plan includes you as a self-employed person, you should enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 25, instead of on Schedule C, line 22.

For filing requirements, please see Instructions for Form 1040, line 25, on page 10.

Line 25—Repairs

You can deduct the cost of repairs, including labor, supplies, and other items that do not add to the value or increase the life of the property. Do not deduct the value of your own labor. And do not deduct amounts you spent to restore or replace property. They are chargeable to capital accounts or to depreciation reserve, depending on how depreciation is charged on your books.

Line 29—Travel and Entertainment

You can deduct all ordinary and necessary travel and entertainment expenses paid or incurred in your trade or business. Be sure to fill-in **Schedule C–3** to report expense account information.

Line 31—Wages

Enter on line 31a the total salaries and wages (other than salaries and wages deducted elsewhere on your return) paid or incurred for the tax year. Do not include any amount paid to yourself.

Enter on line 31b the applicable new jobs credit from Form 5884, line 13. See instruction G of the Instructions for Form 5884 for additional information. For more details, please get **Publication 902,** Tax Information on Jobs Tax Credit.

Line 32—Other Business Expenses

Include all ordinary and necessary business expenses. Do not include the cost of business equipment or furniture, replacements or permanent improvements to property, or personal living and family expenses.

Schedule C–3—Expense Account Information

Enter here amounts for which you are claiming a deduction on Schedule C that were:

- amounts other than wages and salaries, received as advances or reimbursements, and
- amounts you paid for expenses incurred by or for yourself or your employees. Include all amounts charged through any type of credit card, for which you claimed a deduction.

Do not include amounts you paid to buy goods to resell or use in the business. Also, do not include incidental expenses, like bus or taxi fares paid for local errands. Be sure to keep records as proof of amounts spent for entertainment.

Foreign Conventions.—Generally, no deduction is allowed for attendance at more than two foreign conventions during your tax year. The amount of expenses you can deduct is also subject to special limitations based on the amount of time actually devoted to business, etc.

In order to deduct any expenses for a foreign convention you must attach both of the following to your tax return for the year in which the expenses are deducted:

a. your signed statement indicating the total days of the trip, the days and amounts spent traveling, the number of hours each day devoted to scheduled business activities, a program of the business activities; and

b. a written statement, signed by an officer of the organization or group sponsoring the convention, that includes a schedule of business activities for each day of the convention and the number of hours of each day such scheduled business activities were attended.

For more information, please get **Publication 463,** Travel, Entertainment, and Gift Expenses.

Publication 334.—If you need more information about business income and expenses, get **Publication 334,** Tax Guide for Small Business.

Instructions for Schedule SE
Social Security Self-Employment Tax

Note: *If you are self-employed and* **Form 1040, line 31,** *is less than $8,000, you may have to complete lines 1 through 13 of Schedule SE (even if your self-employment income is less than $400) to claim the earned income credit. You may also be able to claim the earned income credit if you use either optional method of computing self-employment tax. Please see page 2 of the instructions. (If you were eligible for the credit in 1976 or 1977, you may be able to get a refund by filing Form 1040X, Amended U.S. Individual Income Tax Return.) Do not use income exempt from self-employment tax as a result of filing* **Forms 4029** *or* **4361** *to figure the earned income credit.*

Schedule SE gives the Social Security Administration information necessary to figure benefits for self-employed people under the social security program. Social security self-employment tax applies regardless of age, and even if you are receiving social security benefits.

To assure proper credit to your account, please enter your name and social security number on this schedule exactly as they are shown on your social security card.

Fiscal year filers must use the tax rate and earning base that apply at the time their fiscal year begins. No proration of the tax or earnings base is required for a fiscal year that overlaps the date of a rate or earnings base change.

More Than One Business

If you farmed and had at least one other trade or business, your net earnings from self-employment are the combined earnings from all your businesses. If you had a loss in one trade or business, it reduces the income from another. In these cases, please use both Schedule F and Schedule C to figure net profit from the farm and nonfarm activities. Figure the combined self-employment tax on Schedule SE.

Adjustments

Exclude from Schedule SE, line 2, any income or expense not included in figuring net earnings from farm self-employment and attach an explanation. Also exclude from line 2 any additional first-year depreciation or unreimbursed expenses from farm partnership income.

Use Schedule SE, line 7, to exclude any amounts reported in Schedule C that should not be taken into account in figuring your nonfarm self-employment income. Deduct additional first-year depreciation from nonfarm partnerships on this line.

In figuring net earnings from self-employment, do not include income or (loss) or any deductions for expenses connected with this income from:

a. Salaries, fees, etc. from the performance of services as:
1. a public official, except as noted below,
2. an employee or employee representative under the railroad retirement system, or
3. an employee, except as noted below.

b. Income you received as a retired partner under a written partnership plan that provides for lifelong periodic retirement payments, if you had no other interest in the partnership and did not perform services for it during the year.

c. Real estate rentals, unless received in the course of a trade or business as a real estate dealer. These include cash and crop shares received from a tenant or sharefarmer. You should report these amounts on Schedule E, Part II.

d. Dividends on shares of stock and interest on bonds, debentures, notes, certificates, or other evidence of corporate indebtedness unless received in the course of your trade or business as a dealer in stocks or securities.

e. Gain or loss from:
1. the sale or exchange of a capital asset,
2. certain transactions in timber, coal, or domestic iron ore, or
3. the sale, exchange, involuntary conversion or other disposition of property unless the property is:
- stock in trade or other property that would be includible in inventory, or
- held primarily for sale to customers in the ordinary course of the business.

f. Net operating losses from other years.

In figuring your net earnings from self-employment, be sure to include:

a. Rental income from a farm if the rental arrangement provides for material participation by the landlord and the landlord participated materially in the production or management of the production of farm products on this land. This income is farm earnings. Report it on Schedules F and SE. To determine whether you participated materially in farm management or production, do not consider the activities of any agent who acted for you.

b. Payments for the use of rooms or other space when services are also provided to the occupant, such as rooms in hotels, boarding houses, tourist camps, or homes.

c. Payments for space in parking lots, trailer parks, warehouses, or storage garages.

d. Income from the retail sale of newspapers and magazines by an employee 18 or over if the employee kept the profits.

e. Income received by certain crew members of fishing vessels with a crew of less than 10 individuals. Also, see **Publication 595,** Tax Guide for Commercial Fishermen.

Fee Basis State or Local Government Employees

Fees received for functions and services performed by these employees (including public officers who in this capacity are employees) are subject to self-employment tax if the functions and services are performed in positions which are: a. compensated solely on a fee basis; and b. not covered under a Federal-State social security coverage agreement.

Clergy

If you are a minister or member of a religious order, include in your earnings from self-employment (but not for income tax purposes) the rental value of a home furnished you or an allowance for it. You must also include the value of meals and lodging provided to you for the convenience of your employer.

If you are a duly ordained, commissioned, or licensed minister of a church, member of a religious order (who has not taken a vow of poverty) or a Christian Science practitioner, you are subject to social security self-employment tax. But you can, under certain conditions, request IRS approval to exempt your income from service as a minister, member, or practitioner by filing **Form 4361.** If you have received IRS approval and have no other income subject to social security self-employment tax, write "Exempt—Form 4361" on Form 1040, line 48. If you filed Form 4361, but have $400 or more from other earnings subject to self-employment tax, you must complete Schedule SE.

Ministers and Christian Science practitioners may request that a previously granted exemption from social security self-employment tax be revoked by filing **Form 4361–A.**

Note: *If you filed an effective waiver certificate,* **Form 2031,** *to pay social security self-employment tax, you cannot apply for an exemption.*

Members of Certain Religious Sects

If you have conscientious objections to social security insurance because of your belief in the teachings of a recognized religious sect of which you are a member, you can file **Form 4029** to be exempt from self-employment tax. If you filed Form 4029 and have received IRS approval, do not file Schedule SE. Instead, write "Exempt-Form 4029" on Form 1040, line 48.

Coverage for Overseas Missionaries

Ministers and members of religious orders who are U.S. citizens serving outside the U.S. may figure earnings from self-employment as if they were serving in the U.S. This applies to those who have not elected exemption from coverage. Christian Science practitioners are not included in this provision.

For more information, please get **Publication 517,** Social Security for Members of the Clergy and Religious Workers.

U.S. Citizens Employed by Foreign Governments or International Organizations

You are subject to the social security self-employment tax if you are a U.S. citizen employed in the U.S., Puerto Rico, Guam, American Samoa, or the Virgin Islands by a foreign government in certain cases, an instrumentality wholly owned by a foreign government, or an international organization organized under the International Organizations Immunities Act. Report income from this employment on Schedule SE, line 5(d).

Self-employed U.S. Citizens Temporarily Living Outside the U.S.

If you are a U.S. citizen self-employed outside the U.S. and keep your residence in the U.S., figure your earnings from self-employment in the same way as those who are self-employed in the U.S. Exclusion of income earned abroad for income tax purposes does not apply to social security self-employment tax. This provision does not apply to U.S. citizens who have established residence in a foreign country.

Self-employed taxpayers residing in Puerto Rico, Guam, American Samoa or the Virgin Islands should get **Publication 570,** Tax Guide for U.S. Citizens Employed in U.S. Possessions, for more details.

Joint Returns

Show the name of the spouse with self-employment income on Schedule SE. If both spouses have self-employment income, each must file a separate Schedule SE. Include the total profits or (losses) from all businesses on Form 1040, line 13 or 19, as appropriate. Then enter the combined self-employment tax on Form 1040, line 48.

Community Income

In figuring net earnings from self-employment, if any of the income from a business, including farming, is community income, all the income from that business is considered the income of the husband, unless the wife managed and controlled the business. In that case, all the income is considered the wife's.

If you file separate returns, please attach Schedules C and SE (for nonfarm business) or Schedules F and SE (for farm business) to the return of the spouse with the self-employment income. Community income included on these schedules must be divided, for income tax purposes, on the basis of the community property laws.

Partnerships

In figuring your combined net earnings from self-employment, you should include your entire share of earnings from a partnership, including any guaranteed payments. However, limited partners should not include their income or (loss) from a partnership, other than guaranteed payments, for tax years beginning after December 31, 1977. No part of that share can be treated as your spouse's even if the income, under State law, is community income. In a husband and wife farm partnership, enter the distributive share of each as partnership income on Schedule E (Form 1040) Part III, for income tax purposes, and on Schedule SE, line 1(b) for self-employment tax purposes. Report nonfarm partnership income on Schedule SE, line 5(b).

If a member of a continuing partnership dies, part of the deceased partner's distributive share of the partnership's ordinary income or (loss) for the tax year of the partnership in which the partner died must be included in the partner's net earnings from self-employment.

Share-Farming

If you produced crops or livestock on land belonging to another for a share of the crops or livestock produced, or the proceeds from them, you are considered to be an independent contractor and a self-employed person rather than an employee. Report your net earnings for income tax on Schedule F and for social security self-employment tax on Schedule SE.

Optional Method for Figuring Net Earnings From Farm Self-Employment

If your gross farming profits for the year were not more than $2,400, you can report two-thirds of your gross farm profits instead of your actual net earnings from farming.

If your gross farm profits were more than $2,400, and your net farm earnings were less than $1,600, you can report $1,600 on line 3b.

There is no limit on how many times you can elect this optional method. If you use this method, you must apply it to all farm earnings from self-employment for the year. This method can be used to increase or decrease net farm earnings, even if the farming operation resulted in a loss. You may change the method (from actual net to optional net or the reverse) after you file your return.

For the optional method, figure your share of gross profits from the farm partnership according to the partnership agreement. With guaranteed payments, your share of the partnership's gross profits is your guaranteed payment plus your share of the gross profits after the gross profits are reduced by all guaranteed payments of the partnership.

Optional Method for Figuring Net Earnings From Nonfarm Self-Employment

You may be able to use an optional method to figure your net earnings from nonfarm self-employment if your actual earnings from nonfarm self-employment are less than $1,600, and less than two-thirds of your gross nonfarm profits.

You may use this optional method if you are:

a. regularly self-employed, or

b. regularly a member of a partnership.

This requirement is met if you had actual net earnings from self-employment of $400 or more (including your distributive share of the income or loss from any partnership of which you are a member) from nonfarm and farm businesses in at least 2 of the 3 years immediately before the year for which you use the nonfarm option.

In this optional method, you may report two-thirds of your gross nonfarm profits (but not more than $1,600) as your net earnings from self-employment. The nonfarm optional method does not allow you to report less than your actual net earnings from nonfarm self-employment.

The limit for the optional method for nonfarm self-employment is 5 years. The 5 years need not be consecutive.

If both nonfarm and farm businesses are involved, the nonfarm option may be used only if your actual net earnings from nonfarm self-employment are less than $1,600. In all combined cases, your net nonfarm earnings must be less than two-thirds of your gross nonfarm profits to use the nonfarm option. If you qualify to use both options, you may report less than actual total net earnings but not less than actual net earnings from nonfarm self-employment alone.

If you use both options in figuring net earnings from self-employment, your maximum combined total of net earnings from self-employment for any tax year cannot be more than $1,600.

For the nonfarm optional method, figure your share of gross profits from a nonfarm partnership according to the partnership agreement. With guaranteed payments, your share of the partnership's gross profits is your guaranteed payment plus your share of the gross profits after the gross profits are reduced by all guaranteed payments of the partnership.

For more information, please get **Publication 533,** Information on Self-Employment Tax.

Instructions for Schedule F
Farm Income and Expenses

You will find helpful information in Publication 225, *Farmer's Tax Guide*. It also contains sample filled-in schedules and forms.

Employer Identification Number

You do not need an employer identification number unless you had a Keogh (H.R. 10) plan or were required to file an employment, excise, or alcohol, tobacco, and firearms tax return.

Farm Income

Report all farm income in this schedule. If you received rental income based on farm production, or crop shares based on renting your land, and you did not materially participate in the farming, report this income on Form 4835 and Schedule E (Form 1040). (This income is not subject to self-employment tax.)

Under both the cash and accrual methods of reporting income, report crop share rentals received in the year you convert them to money or its equivalent.

If you did materially participate in the farming, the rental income you received is subject to self-employment tax and should be reported in this schedule and in Schedule SE. The activities of an agent are not counted in deciding if you materially participated.

Report sales, exchanges, or involuntary conversions of certain trade or business property on Form 4797.

Anything of value received instead of cash, such as groceries in exchange for produce, must be treated as income at its market value. Do not report the value of farm products you and your family used, and do not deduct the expenses of raising these products.

Include as income any cash advances you received from marketing cooperatives.

Part I
Cash Receipts and Disbursements Method

Include in income:

a. Profits from the sale of livestock and other items bought for resale. Show on lines 1 and 2.

b. Cash and the value of merchandise or other property received from the sale of livestock and produce you raised. Show on lines 5 through 21.

You can elect to include in income proceeds from the sale of livestock because of drought in the tax year following the year of a drought, if:

- ***your main business is farming, and***
- ***you can show that the sale would not have occurred except for the drought, and***
- ***your area was eligible for Federal Government assistance.***

You may include crop insurance proceeds and certain disaster payments in income in the tax year after the year of damage if you can show that it is your practice to report income from these crops in the later tax year.

c. Other farm income.

On line 23, show patronage dividends received from cooperatives in money and qualified written notices of allocation. Include cash advances from marketing cooperatives you do business with.

On line 24, show per-unit retain allocations received from cooperatives in money and qualified per-unit retain certificates.

Include any patronage dividends received in property (other than written notices of allocation) up to their fair market value.

You do not have to include in income patronage dividends which are directly attributable to:

- **purchase of personal living or family items**
- **purchase of capital assets**
- **purchase of depreciable assets used in your business**

where the basis of the items is reduced by the dividends excluded from income.

On line 25, enter nonpatronage distributions received from farmers' cooperatives exempt from tax.

On line 26, show your Agricultural Program payments:

a. In cash.—Enter the total amount of price support payments, diversion payments, and cost share payments received in cash (sight drafts).

b. In materials and services.—If you received materials, such as fertilizer or lime, or services, such as grading or constructing dams, enter the total amount paid by the Department of Agriculture to the vendor or contractor.

On line 27, enter any Commodity Credit Corporation loans you received if:

- **the commodities are delivered or forfeited to the Corporation or**
- **you elect to include the loan in income when received. If you make this election, attach a statement showing the details of the loan. You must continue to report similar loans as income unless you receive permission to change your method of accounting from IRS.**

On line 28, enter any Federal gasoline tax credit claimed as a credit on Form 1040 for 1977.

Use line 30 to report commodity futures.

Purchase or sales contracts entered into solely for protection against price fluctuations are a form of business insurance and are considered hedges. Enter any profit realized on line 30. If you incur a loss in a closed futures contract, you may deduct it as a business expense. Show it as a negative figure on line 30. Purchase or sales contracts are not true hedges if they offset losses already sustained. Commodity futures contracts entered into with the hope of making a profit on the contract itself through favorable price fluctuations are considered speculation. Show these transactions on Schedule D (Form 1040).

Part II
Expenses and Other Deductions

Under the cash receipts and disbursements method, your expenses are the amounts you paid during 1978, plus noncash deductions such as depreciation.

Labor Hired

On line 33a, deduct what you paid for farm labor. You can also deduct the cost of boarding hired farm labor. The value of products furnished by the farm and used in the board of hired labor is not deductible. You can deduct only what you paid household employees to care for your hired farm labor. Do not deduct the value of your labor or that of your family.

Enter on line 33b the applicable New Jobs Credit from line 13 of the Form 5884 filed for this Schedule F. See Instruction G of the Instructions for Form 5884 and Publication 902 for more information. You may not take a deduction for that part of the wages and salaries you paid or incurred equal to the new jobs credit.

Repairs and Maintenance

You can deduct on line 34 amounts you paid for repairs and maintenance of farm buildings (except your home), farm machinery and equipment. You can also deduct the cost of ordinary tools of short life or small cost, such as shovels and rakes. Include in this line the total amount of repairs if you use the Class Life Asset Depreciation (CLADR) System.

Interest

You can deduct on line 35 interest you paid on your farm mortgage (but not on your home mortgage) and other obligations incurred to carry on farming and ranching. If you prepaid interest in 1978 for years after 1978, you can deduct only the part you paid for 1978.

Rent of Farm, Part of Farm, or Pasture

You can deduct on line 36 rent paid in cash. If you are a tenant farmer paying rent to your landlord in the form of crops raised on the farm under a crop share agreement, you can deduct amounts you paid to raise the crop. Do not deduct the value of the crop.

Taxes

You can deduct on line 46 real estate and personal property taxes on farm business assets. You can also deduct any social security tax you paid to match what you were required to withhold from farm employees' wages. Do not deduct:

- **Federal income taxes**
- **estate, inheritance, legacy, succession, and gift taxes**
- **taxes on improvements**
- **taxes on your house or household property**
- **other taxes not related to the farm business.**

Conservation Expenses

On line 50, you can deduct what you spent (including any amount paid on an assessment by a soil or water conservation or drainage district to recover the amount the district spent) to conserve soil or water and to prevent erosion of land you used.

Do not deduct for any year more than 25 percent of your gross income from farming (excluding certain gains from sales of assets such as farm machinery or from the disposition of land). Excess conservation expenses can be carried over to the following years with the same limits for those years.

Land Clearing

You can deduct on line 51 amounts you spent to clear land and to make it suitable for farming. Do not deduct more than 25 percent of your taxable income from farming, or $5,000, whichever is less.

Pension and Profit-Sharing Plans

Enter on line 52 the amount you contributed to pension, profit-sharing or annuity plans for the benefit of your employees. If the plan included you as an owner-employee, see the instructions for line 25, Form 1040, and enter the amount you contributed for yourself on that line.

Enter on line 53 the amount you contributed to employee benefit programs, such as insurance, health, and welfare programs, that are not an incidental part of a pension or profit-sharing plan included on line 52.

Other Farm Expenses

Car and Truck Expenses. You can deduct the actual cost of running your car or truck or take the fixed mileage rate. This is 17 cents a mile for the first 15,000 miles and 10 cents a mile for each mile over 15,000. You must use 10 cents a mile for all miles if the vehicle is fully depreciated. If you have more than one vehicle, you must show actual costs.

Include in your other farm expenses what you paid for items such as account books, office supplies, stationery, stamps, and advertising.

Losses of property included in your inventory are reflected in the reduced inventory at the end of the year. The loss of a prospective crop by frost, storm, flood, or fire is not deductible.

If you use the cash method, do not deduct the value of animals you raised that died. If you bought animals that died, you may deduct the cost less depreciation if you were not reimbursed by insurance or otherwise. Do not deduct personal losses.

Citrus or Almond Groves

You must capitalize expenses of planting, cultivating, maintaining and developing any part of a citrus or almond grove incurred before the close of the fourth tax year beginning with the tax year in which you planted the grove.

Limited Deduction for Losses

If you farmed as a business or to produce income, any loss from that activity may not exceed the total amount you have risked (amount you have invested plus any loan amount for which you are personally liable).

You are also not considered "at risk" for any amount you borrowed if:

- **you borrowed from a relative or someone who has an interest in the farm, or**
- **you are protected against loss by a guarantee, stop-loss agreement or similar arrangement.**

If line 58 or 76 is a loss, you should enter on Form 1040, line 19, only the amount for which you are considered "at risk."

Farming includes cultivating land, raising or harvesting any agricultural or horticultural product, and raising, shearing, feeding, caring for, training or managing animals. Trees (other than fruit or nut trees) are not considered agricultural or horticultural products.

Enter as a deduction on line 54 any loss from these activities that was incurred in 1976 or 1977 but not allowed for either year.

Farming Syndicates. A farming syndicate may be a partnership, any other noncorporate enterprise, or an electing small business corporation in the farm business if:

a. at any time interests in the business have been offered for sale in any way requiring registering with any Federal or State agency, or

b. more than 35 percent of the losses during any period are spread between limited partners or entrepreneurs.

A limited partner or entrepreneur is a person who does not actively participate in managing the business and whose liability is limited to amounts he or she has invested.

A deduction for feed, seed, fertilizers, or other farm supplies is allowed only for the tax year in which these things are actually used (or the tax year for which these amounts are deductible in the syndicate's method of accounting). However, this does not apply to any amount paid for supplies on hand at the end of the tax year because of fire, storm, flood, disease, drought, or other casualty, or to any amount required to be capitalized (spread out and depreciated over its useful life).

The cost of poultry bought by a syndicate for use in business (or for use in business and for sale) must be capitalized and depreciated over 12 months, or their useful life, whichever is less.

A syndicate planting, cultivating, maintaining, or developing a grove, orchard or vineyard growing fruit or nuts must capitalize any amount that:

a. would otherwise be deductible,

b. was for planting, cultivating, maintaining or developing the property, and

c. is incurred before the tax year in which there is a yield in commercial quantities.

Part III
Depreciation

You can deduct depreciation of buildings, improvements, cars and trucks, machinery, and other farm equipment of a permanent nature. Group similar assets as one item to report them in this part. If you need more space, use Form 4562. In figuring depreciation, do not include the value of:

- **land, or**
- **livestock bought or raised for sale, or**
- **other property included in your inventory.**

If you acquired livestock for work, breeding, dairy or sport purposes, you can deduct depreciation on those animals.

Note: Your total additional first-year depreciation deduction from all sources is limited to $2,000 ($4,000 if you file jointly).

For more information, please get Publication 534, Tax Information on Depreciation.

Parts IV and V
Accrual Method of Reporting

Figure your profits in this part. Farm income is reported when earned, not when received. Your farm expenses are the actual expenses incurred during 1978 whether you paid them or not. You can value inventories by the farm-price method (market price less direct cost of disposition) or you can use other methods. If you raise livestock, you can value inventories by the farm-price or unit-livestock-price method.

If you use an accrual method, you must inventory growing crops.

If you use an accrual method, enter on line 67 of Schedule F any Federal gasoline tax you claimed as a credit on Form 1040 for 1978.

Take Stock in America

Buy U.S. Savings Bonds
Where you work or bank

1978 Tax Table A—SINGLE (Filing Status Box 1)

(For single persons with income of $20,000 or less on Form 1040, line 34, who claim 3 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040, line 34. Read across to the column headed by the total number of exemptions claimed on Form 1040, line 7. The amount shown where the two lines meet is your tax. Enter on Form 1040, line 35. The $2,200 zero bracket amount, your deduction for exemptions and the general tax credit have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

Caution: *If you can be claimed as a dependent on your parent's return* AND *you have unearned income (interest, dividends, etc.) of $750 or more* AND *your earned income is less than $2,200, you must first use Schedule TC (Form 1040), Part II.*

If Form 1040, line 34, is— Over	But not over	And the total number of exemptions claimed on line 7 is— 1	2	3
		Your tax is—		
If $3,200 or less your tax is 0				
3,200	3,250	4	0	0
3,250	3,300	11	0	0
3,300	3,350	18	0	0
3,350	3,400	25	0	0
3,400	3,450	32	0	0
3,450	3,500	39	0	0
3,500	3,550	46	0	0
3,550	3,600	54	0	0
3,600	3,650	61	0	0
3,650	3,700	69	0	0
3,700	3,750	76	0	0
3,750	3,800	84	0	0
3,800	3,850	91	0	0
3,850	3,900	99	0	0
3,900	3,950	106	0	0
3,950	4,000	114	0	0
4,000	4,050	122	0	0
4,050	4,100	130	0	0
4,100	4,150	138	0	0
4,150	4,200	146	0	0
4,200	4,250	154	4	0
4,250	4,300	162	11	0
4,300	4,350	170	19	0
4,350	4,400	178	26	0
4,400	4,450	186	34	0
4,450	4,500	194	41	0
4,500	4,550	203	49	0
4,550	4,600	211	56	0
4,600	4,650	220	64	0
4,650	4,700	228	71	0
4,700	4,750	236	79	0
4,750	4,800	244	87	0
4,800	4,850	251	95	0
4,850	4,900	259	103	0
4,900	4,950	266	111	0
4,950	5,000	274	119	0
5,000	5,050	283	127	0
5,050	5,100	291	135	0
5,100	5,150	300	143	0
5,150	5,200	308	151	0
5,200	5,250	317	159	6
5,250	5,300	325	168	14
5,300	5,350	334	176	21
5,350	5,400	342	185	29
5,400	5,450	351	193	36
5,450	5,500	359	202	44
5,500	5,550	368	210	52
5,550	5,600	376	219	60
5,600	5,650	385	227	68
5,650	5,700	393	236	76
5,700	5,750	402	245	84
5,750	5,800	410	254	92
5,800	5,850	419	264	100
5,850	5,900	427	273	108
5,900	5,950	436	283	116
5,950	6,000	444	292	124
6,000	6,050	453	302	133
6,050	6,100	461	311	141
6,100	6,150	470	321	150
6,150	6,200	478	330	158
6,200	6,250	487	340	167
6,250	6,300	495	349	175
6,300	6,350	504	359	184
6,350	6,400	512	368	192
6,400	6,450	521	378	201
6,450	6,500	529	387	210
6,500	6,550	538	397	219
6,550	6,600	546	406	229
6,600	6,650	555	416	238
6,650	6,700	563	425	248
6,700	6,750	572	435	257
6,750	6,800	580	444	267
6,800	6,850	589	454	276
6,850	6,900	597	463	286
6,900	6,950	606	473	295
6,950	7,000	615	482	305
7,000	7,050	624	492	314
7,050	7,100	634	501	324
7,100	7,150	643	511	333
7,150	7,200	653	520	343
7,200	7,250	662	529	352
7,250	7,300	672	538	362
7,300	7,350	681	546	371
7,350	7,400	691	555	381
7,400	7,450	700	563	390
7,450	7,500	710	572	400
7,500	7,550	719	580	409
7,550	7,600	729	589	419
7,600	7,650	738	597	428
7,650	7,700	748	606	438
7,700	7,750	757	615	447
7,750	7,800	767	624	457
7,800	7,850	776	634	466
7,850	7,900	786	643	476
7,900	7,950	795	653	485
7,950	8,000	805	662	495
8,000	8,050	814	672	504
8,050	8,100	824	681	514
8,100	8,150	833	691	523
8,150	8,200	843	700	533
8,200	8,250	852	710	542
8,250	8,300	862	719	552
8,300	8,350	871	729	561
8,350	8,400	881	738	571
8,400	8,450	890	748	580
8,450	8,500	900	757	590
8,500	8,550	909	767	601
8,550	8,600	919	776	611
8,600	8,650	928	786	622
8,650	8,700	938	795	632
8,700	8,750	947	805	643
8,750	8,800	957	814	653
8,800	8,850	966	824	664
8,850	8,900	976	833	674
8,900	8,950	985	843	685
8,950	9,000	996	852	695
9,000	9,050	1,007	862	706
9,050	9,100	1,018	871	716
9,100	9,150	1,029	881	727
9,150	9,200	1,040	890	737
9,200	9,250	1,051	900	748
9,250	9,300	1,062	909	758
9,300	9,350	1,073	919	769
9,350	9,400	1,084	928	779
9,400	9,450	1,095	938	790
9,450	9,500	1,106	947	800
9,500	9,550	1,117	957	811
9,550	9,600	1,128	966	821
9,600	9,650	1,139	976	832
9,650	9,700	1,150	985	842
9,700	9,750	1,161	996	852
9,750	9,800	1,172	1,007	862
9,800	9,850	1,183	1,018	871
9,850	9,900	1,194	1,029	881
9,900	9,950	1,205	1,040	890
9,950	10,000	1,216	1,051	900
10,000	10,050	1,227	1,062	909
10,050	10,100	1,238	1,073	919
10,100	10,150	1,249	1,084	928
10,150	10,200	1,260	1,095	938
10,200	10,250	1,271	1,106	947
10,250	10,300	1,282	1,117	957
10,300	10,350	1,293	1,128	966
10,350	10,400	1,304	1,139	976
10,400	10,450	1,315	1,150	985
10,450	10,500	1,326	1,161	996
10,500	10,550	1,337	1,172	1,007
10,550	10,600	1,348	1,183	1,018
10,600	10,650	1,359	1,194	1,029
10,650	10,700	1,370	1,205	1,040
10,700	10,750	1,381	1,216	1,051
10,750	10,800	1,392	1,227	1,062
10,800	10,850	1,403	1,238	1,073
10,850	10,900	1,414	1,249	1,084
10,900	10,950	1,425	1,260	1,095
10,950	11,000	1,436	1,271	1,106

Continued next column

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1978 Tax Table A—SINGLE (Filing Status Box 1) *(Continued)*

(If your income or exemptions are not covered, use Schedule TC (Form 1040), Part I to figure your tax)

If Form 1040, line 34, is— Over	But not over	And the total number of exemptions claimed on line 7 is— 1	2	3
		Your tax is—		
11,000	11,050	1,447	1,282	1,117
11,050	11,100	1,459	1,293	1,128
11,100	11,150	1,470	1,304	1,139
11,150	11,200	1,482	1,315	1,150
11,200	11,250	1,493	1,326	1,161
11,250	11,300	1,505	1,337	1,172
11,300	11,350	1,516	1,348	1,183
11,350	11,400	1,528	1,359	1,194
11,400	11,450	1,539	1,370	1,205
11,450	11,500	1,551	1,381	1,216
11,500	11,550	1,562	1,392	1,227
11,550	11,600	1,574	1,403	1,238
11,600	11,650	1,585	1,414	1,249
11,650	11,700	1,597	1,425	1,260
11,700	11,750	1,608	1,436	1,271
11,750	11,800	1,620	1,447	1,282
11,800	11,850	1,631	1,459	1,293
11,850	11,900	1,643	1,470	1,304
11,900	11,950	1,654	1,482	1,315
11,950	12,000	1,666	1,493	1,326
12,000	12,050	1,679	1,505	1,337
12,050	12,100	1,691	1,516	1,348
12,100	12,150	1,704	1,528	1,359
12,150	12,200	1,716	1,539	1,370
12,200	12,250	1,729	1,551	1,381
12,250	12,300	1,741	1,562	1,392
12,300	12,350	1,754	1,574	1,403
12,350	12,400	1,766	1,585	1,414
12,400	12,450	1,779	1,597	1,425
12,450	12,500	1,791	1,608	1,436
12,500	12,550	1,804	1,620	1,447
12,550	12,600	1,816	1,631	1,459
12,600	12,650	1,829	1,643	1,470
12,650	12,700	1,841	1,654	1,482
12,700	12,750	1,854	1,666	1,493
12,750	12,800	1,866	1,679	1,505
12,800	12,850	1,879	1,691	1,516
12,850	12,900	1,891	1,704	1,528
12,900	12,950	1,904	1,716	1,539
12,950	13,000	1,917	1,729	1,551
13,000	13,050	1,930	1,741	1,562
13,050	13,100	1,944	1,754	1,574
13,100	13,150	1,957	1,768	1,585
13,150	13,200	1,971	1,779	1,597
13,200	13,250	1,984	1,791	1,608
13,250	13,300	1,998	1,804	1,620
13,300	13,350	2,011	1,818	1,631
13,350	13,400	2,025	1,829	1,643
13,400	13,450	2,038	1,841	1,654
13,450	13,500	2,052	1,854	1,666
13,500	13,550	2,065	1,866	1,679
13,550	13,600	2,079	1,879	1,691
13,600	13,650	2,092	1,891	1,704
13,650	13,700	2,106	1,904	1,716
13,700	13,750	2,119	1,917	1,729
13,750	13,800	2,133	1,930	1,741
13,800	13,850	2,146	1,944	1,754
13,850	13,900	2,160	1,957	1,766
13,900	13,950	2,173	1,971	1,779
13,950	14,000	2,187	1,984	1,791
14,000	14,050	2,200	1,998	1,804
14,050	14,100	2,214	2,011	1,816
14,100	14,150	2,227	2,025	1,829
14,150	14,200	2,241	2,038	1,841
14,200	14,250	2,254	2,052	1,854
14,250	14,300	2,268	2,065	1,866
14,300	14,350	2,281	2,079	1,879
14,350	14,400	2,295	2,092	1,891
14,400	14,450	2,308	2,106	1,904
14,450	14,500	2,322	2,119	1,917
14,500	14,550	2,335	2,133	1,930
14,550	14,600	2,349	2,146	1,944
14,600	14,650	2,362	2,160	1,957
14,650	14,700	2,376	2,173	1,971
14,700	14,750	2,389	2,187	1,984
14,750	14,800	2,403	2,200	1,998
14,800	14,850	2,416	2,214	2,011
14,850	14,900	2,430	2,227	2,025
14,900	14,950	2,443	2,241	2,038
14,950	15,000	2,457	2,254	2,052
15,000	15,050	2,472	2,268	2,065
15,050	15,100	2,486	2,281	2,079
15,100	15,150	2,501	2,295	2,092
15,150	15,200	2,515	2,308	2,106
15,200	15,250	2,530	2,322	2,119
15,250	15,300	2,544	2,335	2,133
15,300	15,350	2,559	2,349	2,146
15,350	15,400	2,573	2,362	2,160
15,400	15,450	2,588	2,376	2,173
15,450	15,500	2,602	2,389	2,187
15,500	15,550	2,617	2,403	2,200
15,550	15,600	2,631	2,416	2,214
15,600	15,650	2,646	2,430	2,227
15,650	15,700	2,660	2,443	2,241
15,700	15,750	2,675	2,457	2,254
15,750	15,800	2,689	2,472	2,268
15,800	15,850	2,704	2,486	2,281
15,850	15,900	2,718	2,501	2,295
15,900	15,950	2,733	2,515	2,308
15,950	16,000	2,747	2,530	2,322
16,000	16,050	2,762	2,544	2,335
16,050	16,100	2,776	2,559	2,349
16,100	16,150	2,791	2,573	2,362
16,150	16,200	2,805	2,588	2,376
16,200	16,250	2,820	2,602	2,389
16,250	16,300	2,834	2,617	2,403
16,300	16,350	2,849	2,631	2,416
16,350	16,400	2,863	2,646	2,430
16,400	16,450	2,878	2,660	2,443
16,450	16,500	2,892	2,675	2,457
16,500	16,550	2,907	2,689	2,472
16,550	16,600	2,921	2,704	2,486
16,600	16,650	2,936	2,718	2,501
16,650	16,700	2,950	2,733	2,515
16,700	16,750	2,965	2,747	2,530
16,750	16,800	2,979	2,762	2,544
16,800	16,850	2,994	2,776	2,559
16,850	16,900	3,008	2,791	2,573
16,900	16,950	3,023	2,805	2,588
16,950	17,000	3,038	2,820	2,602
17,000	17,050	3,053	2,834	2,617
17,050	17,100	3,069	2,849	2,631
17,100	17,150	3,084	2,863	2,646
17,150	17,200	3,100	2,878	2,660
17,200	17,250	3,115	2,892	2,675
17,250	17,300	3,131	2,907	2,689
17,300	17,350	3,146	2,921	2,704
17,350	17,400	3,162	2,936	2,718
17,400	17,450	3,177	2,950	2,733
17,450	17,500	3,193	2,965	2,747
17,500	17,550	3,208	2,979	2,762
17,550	17,600	3,224	2,994	2,776
17,600	17,650	3,239	3,008	2,791
17,650	17,700	3,255	3,023	2,805
17,700	17,750	3,270	3,038	2,820
17,750	17,800	3,286	3,053	2,834
17,800	17,850	3,301	3,069	2,849
17,850	17,900	3,317	3,084	2,863
17,900	17,950	3,332	3,100	2,878
17,950	18,000	3,348	3,115	2,892
18,000	18,050	3,363	3,131	2,907
18,050	18,100	3,379	3,146	2,921
18,100	18,150	3,394	3,162	2,936
18,150	18,200	3,410	3,177	2,950
18,200	18,250	3,425	3,193	2,965
18,250	18,300	3,441	3,208	2,979
18,300	18,350	3,456	3,224	2,994
18,350	18,400	3,472	3,239	3,008
18,400	18,450	3,487	3,255	3,023
18,450	18,500	3,503	3,270	3,038
18,500	18,550	3,518	3,286	3,053
18,550	18,600	3,534	3,301	3,069
18,600	18,650	3,549	3,317	3,084
18,650	18,700	3,565	3,332	3,100
18,700	18,750	3,580	3,348	3,115
18,750	18,800	3,596	3,363	3,131
18,800	18,850	3,611	3,379	3,146
18,850	18,900	3,627	3,394	3,162
18,900	18,950	3,642	3,410	3,177
18,950	19,000	3,659	3,425	3,193
19,000	19,050	3,676	3,441	3,208
19,050	19,100	3,693	3,456	3,224
19,100	19,150	3,710	3,472	3,239
19,150	19,200	3,727	3,487	3,255
19,200	19,250	3,744	3,503	3,270
19,250	19,300	3,761	3,518	3,286
19,300	19,350	3,778	3,534	3,301
19,350	19,400	3,795	3,549	3,317
19,400	19,450	3,812	3,565	3,332
19,450	19,500	3,829	3,580	3,348
19,500	19,550	3,846	3,596	3,363
19,550	19,600	3,863	3,611	3,379
19,600	19,650	3,880	3,627	3,394
19,650	19,700	3,897	3,642	3,410
19,700	19,750	3,914	3,659	3,425
19,750	19,800	3,931	3,676	3,441
19,800	19,850	3,948	3,693	3,456
19,850	19,900	3,965	3,710	3,472
19,900	19,950	3,982	3,727	3,487
19,950	20,000	3,999	3,744	3,503

Continued next column

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1978 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2) and QUALIFYING WIDOW(ER)S (Filing Status Box 5)

(For married persons filing joint returns or qualifying widow(er)s with income of $40,000 or less on Form 1040, line 34, who claim 9 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040, line 34. Read across to the column headed by the total number of exemptions claimed on Form 1040, line 7. The amount shown where the two lines meet is your tax. Enter on Form 1040, line 35. The $3,200 zero bracket amount, your deduction for exemptions and the general tax credit have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

If Form 1040, line 34, is—		And the total number of exemptions claimed on line 7 is—							
Over	But not over	2	3	4	5	6	7	8	9
		Your tax is—							
If $3,200 or less your tax is 0									
5,200	5,250	4	0	0	0	0	0	0	0
5,250	5,300	11	0	0	0	0	0	0	0
5,300	5,350	18	0	0	0	0	0	0	0
5,350	5,400	25	0	0	0	0	0	0	0
5,400	5,450	32	0	0	0	0	0	0	0
5,450	5,500	39	0	0	0	0	0	0	0
5,500	5,550	46	0	0	0	0	0	0	0
5,550	5,600	53	0	0	0	0	0	0	0
5,600	5,650	60	0	0	0	0	0	0	0
5,650	5,700	67	0	0	0	0	0	0	0
5,700	5,750	74	0	0	0	0	0	0	0
5,750	5,800	81	0	0	0	0	0	0	0
5,800	5,850	89	0	0	0	0	0	0	0
5,850	5,900	96	0	0	0	0	0	0	0
5,900	5,950	104	0	0	0	0	0	0	0
5,950	6,000	111	0	0	0	0	0	0	0
6,000	6,050	119	0	0	0	0	0	0	0
6,050	6,100	126	0	0	0	0	0	0	0
6,100	6,150	134	0	0	0	0	0	0	0
6,150	6,200	141	0	0	0	0	0	0	0
6,200	6,250	149	4	0	0	0	0	0	0
6,250	6,300	156	11	0	0	0	0	0	0
6,300	6,350	164	18	0	0	0	0	0	0
6,350	6,400	171	25	0	0	0	0	0	0
6,400	6,450	179	32	0	0	0	0	0	0
6,450	6,500	186	39	0	0	0	0	0	0
6,500	6,550	194	46	0	0	0	0	0	0
6,550	6,600	201	54	0	0	0	0	0	0
6,600	6,650	209	61	0	0	0	0	0	0
6,650	6,700	216	69	0	0	0	0	0	0
6,700	6,750	224	76	0	0	0	0	0	0
6,750	6,800	232	84	0	0	0	0	0	0
6,800	6,850	240	91	0	0	0	0	0	0
6,850	6,900	248	99	0	0	0	0	0	0
6,900	6,950	256	106	0	0	0	0	0	0
6,950	7,000	264	114	0	0	0	0	0	0
7,000	7,050	272	121	0	0	0	0	0	0
7,050	7,100	280	129	0	0	0	0	0	0
7,100	7,150	288	136	0	0	0	0	0	0
7,150	7,200	296	144	0	0	0	0	0	0
7,200	7,250	304	151	4	0	0	0	0	0
7,250	7,300	312	159	11	0	0	0	0	0
7,300	7,350	320	166	19	0	0	0	0	0
7,350	7,400	328	174	26	0	0	0	0	0
7,400	7,450	336	181	34	0	0	0	0	0
7,450	7,500	344	189	41	0	0	0	0	0
7,500	7,550	352	197	49	0	0	0	0	0
7,550	7,600	360	205	56	0	0	0	0	0
7,600	7,650	368	213	64	0	0	0	0	0
7,650	7,700	376	221	71	0	0	0	0	0
7,700	7,750	384	229	79	0	0	0	0	0
7,750	7,800	393	237	86	0	0	0	0	0
7,800	7,850	401	245	94	0	0	0	0	0
7,850	7,900	410	253	101	0	0	0	0	0
7,900	7,950	418	261	109	0	0	0	0	0
7,950	8,000	427	269	116	0	0	0	0	0
8,000	8,050	435	277	124	0	0	0	0	0
8,050	8,100	444	285	131	0	0	0	0	0
8,100	8,150	452	293	139	0	0	0	0	0
8,150	8,200	461	301	146	0	0	0	0	0
8,200	8,250	469	309	154	6	0	0	0	0
8,250	8,300	476	317	162	14	0	0	0	0
8,300	8,350	484	325	170	21	0	0	0	0
8,350	8,400	491	333	178	29	0	0	0	0
8,400	8,450	499	341	186	36	0	0	0	0
8,450	8,500	506	349	194	44	0	0	0	0
8,500	8,550	514	358	202	51	0	0	0	0
8,550	8,600	521	366	210	59	0	0	0	0
8,600	8,650	529	375	218	66	0	0	0	0
8,650	8,700	536	383	226	74	0	0	0	0
8,700	8,750	544	392	234	81	0	0	0	0
8,750	8,800	553	400	242	89	0	0	0	0
8,800	8,850	561	409	250	96	0	0	0	0
8,850	8,900	570	417	258	104	0	0	0	0
8,900	8,950	578	426	266	111	0	0	0	0
8,950	9,000	587	434	274	119	0	0	0	0
9,000	9,050	595	443	282	127	0	0	0	0
9,050	9,100	604	451	290	135	0	0	0	0
9,100	9,150	612	460	298	143	0	0	0	0
9,150	9,200	621	468	306	151	1	0	0	0
9,200	9,250	629	477	314	159	9	0	0	0
9,250	9,300	638	485	323	167	16	0	0	0
9,300	9,350	646	494	331	175	24	0	0	0
9,350	9,400	655	502	340	183	31	0	0	0
9,400	9,450	663	511	348	191	39	0	0	0
9,450	9,500	672	520	357	199	46	0	0	0
9,500	9,550	680	529	365	207	54	0	0	0
9,550	9,600	689	539	374	215	61	0	0	0
9,600	9,650	697	548	382	223	69	0	0	0
9,650	9,700	706	558	391	231	76	0	0	0
9,700	9,750	714	567	399	239	84	0	0	0
9,750	9,800	723	577	408	247	92	0	0	0
9,800	9,850	731	586	416	255	100	0	0	0
9,850	9,900	740	596	425	263	108	0	0	0
9,900	9,950	748	605	433	271	116	0	0	0
9,950	10,000	757	615	442	279	124	0	0	0
10,000	10,050	765	624	450	288	132	0	0	0
10,050	10,100	774	634	459	296	140	0	0	0
10,100	10,150	782	643	467	305	148	0	0	0
10,150	10,200	791	653	476	313	156	4	0	0
10,200	10,250	799	662	485	322	164	11	0	0
10,250	10,300	808	672	494	330	172	19	0	0
10,300	10,350	816	681	504	339	180	26	0	0
10,350	10,400	825	691	513	347	188	34	0	0
10,400	10,450	833	700	523	356	196	41	0	0
10,450	10,500	842	710	532	364	204	49	0	0
10,500	10,550	850	719	542	373	212	57	0	0
10,550	10,600	859	729	551	381	220	65	0	0
10,600	10,650	867	738	561	390	228	73	0	0
10,650	10,700	876	748	570	398	236	81	0	0
10,700	10,750	884	757	580	407	244	89	0	0
10,750	10,800	893	765	589	415	253	97	0	0
10,800	10,850	901	774	599	424	261	105	0	0
10,850	10,900	910	782	608	432	270	113	0	0
10,900	10,950	918	791	618	441	278	121	0	0
10,950	11,000	927	799	627	450	287	129	0	0
11,000	11,050	935	808	637	459	295	137	0	0
11,050	11,100	944	816	646	469	304	145	0	0
11,100	11,150	952	825	656	478	312	153	0	0
11,150	11,200	961	833	665	488	321	161	6	0
11,200	11,250	969	842	675	497	329	169	14	0
11,250	11,300	978	850	684	507	338	177	22	0
11,300	11,350	986	859	694	516	346	185	30	0
11,350	11,400	995	867	703	526	355	193	38	0
11,400	11,450	1,003	876	713	535	363	201	46	0
11,450	11,500	1,012	884	722	545	372	209	54	0
11,500	11,550	1,020	893	732	554	380	218	62	0
11,550	11,600	1,029	901	741	564	389	226	70	0

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1978 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2) and QUALIFYING WIDOW(ER)S (Filing Status Box 5)

(Continued)

(If your income or exemptions are not covered, use Schedule TC (Form 1040), Part I to figure your tax)

If Form 1040, line 34, is—		And the total number of exemptions claimed on line 7 is—							
Over	But not over	2	3	4	5	6	7	8	9
		Your tax is—							
11,600	11,650	1,037	910	751	573	397	235	78	0
11,650	11,700	1,046	918	760	583	406	243	86	0
11,700	11,750	1,054	927	770	592	415	252	94	0
11,750	11,800	1,063	935	779	602	424	260	102	0
11,800	11,850	1,071	944	789	611	434	269	110	0
11,850	11,900	1,080	952	798	621	443	277	118	0
11,900	11,950	1,088	961	808	630	453	286	126	0
11,950	12,000	1,097	969	817	640	462	294	134	0
12,000	12,050	1,105	978	827	649	472	303	142	0
12,050	12,100	1,114	986	836	659	481	311	150	0
12,100	12,150	1,122	995	846	668	491	320	158	3
12,150	12,200	1,131	1,003	855	678	500	328	166	11
12,200	12,250	1,139	1,012	865	687	510	337	174	19
12,250	12,300	1,148	1,020	874	697	519	345	183	27
12,300	12,350	1,156	1,029	884	706	529	354	191	35
12,350	12,400	1,165	1,037	893	716	538	362	200	43
12,400	12,450	1,173	1,046	903	725	548	371	208	51
12,450	12,500	1,182	1,054	912	735	557	380	217	59
12,500	12,550	1,190	1,063	922	744	567	389	225	67
12,550	12,600	1,199	1,071	931	754	576	399	234	75
12,600	12,650	1,207	1,080	941	763	586	408	242	83
12,650	12,700	1,216	1,088	950	773	595	418	251	91
12,700	12,750	1,225	1,097	960	782	605	427	259	99
12,750	12,800	1,235	1,105	969	792	614	437	268	107
12,800	12,850	1,245	1,114	979	801	624	446	276	115
12,850	12,900	1,255	1,122	988	811	633	456	285	123
12,900	12,950	1,265	1,131	998	820	643	465	293	131
12,950	13,000	1,275	1,139	1,007	830	652	475	302	139
13,000	13,050	1,285	1,148	1,017	839	662	484	310	148
13,050	13,100	1,295	1,156	1,026	849	671	494	319	156
13,100	13,150	1,305	1,165	1,036	858	681	503	327	165
13,150	13,200	1,315	1,173	1,045	868	690	513	336	173
13,200	13,250	1,325	1,182	1,054	877	700	522	345	182
13,250	13,300	1,335	1,190	1,063	887	709	532	354	190
13,300	13,350	1,345	1,199	1,071	896	719	541	364	199
13,350	13,400	1,355	1,207	1,080	906	728	551	373	207
13,400	13,450	1,365	1,216	1,088	915	738	560	383	216
13,450	13,500	1,375	1,225	1,097	925	747	570	392	224
13,500	13,550	1,385	1,235	1,105	934	757	579	402	233
13,550	13,600	1,395	1,245	1,114	944	766	589	411	241
13,600	13,650	1,405	1,255	1,122	953	776	598	421	250
13,650	13,700	1,415	1,265	1,131	963	785	608	430	258
13,700	13,750	1,426	1,275	1,139	972	795	617	440	267
13,750	13,800	1,437	1,285	1,148	982	804	627	449	275
13,800	13,850	1,448	1,295	1,156	991	814	636	459	284
13,850	13,900	1,459	1,305	1,165	1,001	823	646	468	292
13,900	13,950	1,470	1,315	1,173	1,010	833	655	478	301
13,950	14,000	1,481	1,325	1,182	1,020	842	665	487	310
14,000	14,050	1,492	1,335	1,190	1,029	852	674	497	319
14,050	14,100	1,503	1,345	1,199	1,039	861	684	506	329
14,100	14,150	1,514	1,355	1,207	1,048	871	693	516	338
14,150	14,200	1,525	1,365	1,216	1,058	880	703	525	348
14,200	14,250	1,536	1,375	1,225	1,067	890	712	535	357
14,250	14,300	1,547	1,385	1,235	1,077	899	722	544	367
14,300	14,350	1,558	1,395	1,245	1,086	909	731	554	376
14,350	14,400	1,569	1,405	1,255	1,096	918	741	563	386
14,400	14,450	1,580	1,415	1,265	1,105	928	750	573	395
14,450	14,500	1,591	1,426	1,275	1,115	937	760	582	405
14,500	14,550	1,602	1,437	1,285	1,124	947	769	592	414
14,550	14,600	1,613	1,448	1,295	1,134	956	779	601	424
14,600	14,650	1,624	1,459	1,305	1,143	966	788	611	433
14,650	14,700	1,635	1,470	1,315	1,153	975	798	620	443
14,700	14,750	1,646	1,481	1,325	1,162	985	807	630	452
14,750	14,800	1,657	1,492	1,335	1,172	994	817	639	462
14,800	14,850	1,668	1,503	1,345	1,181	1,004	826	649	471
14,850	14,900	1,679	1,514	1,355	1,191	1,013	836	658	481
14,900	14,950	1,690	1,525	1,365	1,200	1,023	845	668	490
14,950	15,000	1,701	1,536	1,375	1,211	1,032	855	677	500
15,000	15,050	1,712	1,547	1,385	1,222	1,042	864	687	509
15,050	15,100	1,723	1,558	1,395	1,233	1,051	874	696	519
15,100	15,150	1,734	1,569	1,405	1,244	1,061	883	706	528
15,150	15,200	1,745	1,580	1,415	1,255	1,070	893	715	538
15,200	15,250	1,756	1,591	1,426	1,266	1,080	902	725	547
15,250	15,300	1,767	1,602	1,437	1,277	1,089	912	734	557
15,300	15,350	1,778	1,613	1,448	1,288	1,099	921	744	568
15,350	15,400	1,789	1,624	1,459	1,299	1,108	931	753	578
15,400	15,450	1,800	1,635	1,470	1,310	1,118	940	763	585
15,450	15,500	1,811	1,646	1,481	1,321	1,127	950	772	595
15,500	15,550	1,822	1,657	1,492	1,332	1,137	959	782	604
15,550	15,600	1,833	1,668	1,503	1,343	1,146	969	791	614
15,600	15,650	1,844	1,679	1,514	1,354	1,156	978	801	623
15,650	15,700	1,855	1,690	1,525	1,365	1,165	988	810	633
15,700	15,750	1,866	1,701	1,536	1,375	1,176	997	820	642
15,750	15,800	1,877	1,712	1,547	1,385	1,187	1,007	829	652
15,800	15,850	1,888	1,723	1,558	1,395	1,198	1,016	839	661
15,850	15,900	1,899	1,734	1,569	1,405	1,209	1,026	848	671
15,900	15,950	1,910	1,745	1,580	1,415	1,220	1,035	858	680
15,950	16,000	1,921	1,756	1,591	1,426	1,231	1,045	867	690
16,000	16,050	1,932	1,767	1,602	1,437	1,242	1,054	877	699
16,050	16,100	1,943	1,778	1,613	1,448	1,253	1,064	886	709
16,100	16,150	1,954	1,789	1,624	1,459	1,264	1,073	896	718
16,150	16,200	1,965	1,800	1,635	1,470	1,275	1,083	905	728
16,200	16,250	1,976	1,811	1,646	1,481	1,286	1,092	915	737
16,250	16,300	1,987	1,822	1,657	1,492	1,297	1,102	924	747
16,300	16,350	1,998	1,833	1,668	1,503	1,308	1,111	934	756
16,350	16,400	2,009	1,844	1,679	1,514	1,319	1,121	943	766
16,400	16,450	2,020	1,855	1,690	1,525	1,330	1,130	953	775
16,450	16,500	2,031	1,866	1,701	1,536	1,341	1,141	962	785
16,500	16,550	2,042	1,877	1,712	1,547	1,352	1,152	972	794
16,550	16,600	2,053	1,888	1,723	1,558	1,363	1,163	981	804
16,600	16,650	2,064	1,899	1,734	1,569	1,374	1,174	991	813
16,650	16,700	2,075	1,910	1,745	1,580	1,385	1,185	1,000	823
16,700	16,750	2,086	1,921	1,756	1,591	1,396	1,196	1,010	832
16,750	16,800	2,099	1,932	1,767	1,602	1,407	1,207	1,019	842
16,800	16,850	2,111	1,943	1,778	1,613	1,418	1,218	1,029	851
16,850	16,900	2,124	1,954	1,789	1,624	1,429	1,229	1,038	861
16,900	16,950	2,136	1,965	1,800	1,635	1,440	1,240	1,048	870
16,950	17,000	2,149	1,976	1,811	1,646	1,451	1,251	1,057	880
17,000	17,050	2,161	1,987	1,822	1,657	1,462	1,262	1,067	889
17,050	17,100	2,174	1,998	1,833	1,668	1,473	1,273	1,076	899
17,100	17,150	2,186	2,009	1,844	1,679	1,484	1,284	1,086	908
17,150	17,200	2,199	2,020	1,855	1,690	1,495	1,295	1,095	918
17,200	17,250	2,211	2,031	1,866	1,701	1,506	1,306	1,106	927
17,250	17,300	2,224	2,042	1,877	1,712	1,517	1,317	1,117	937
17,300	17,350	2,236	2,053	1,888	1,723	1,528	1,328	1,128	948
17,350	17,400	2,249	2,064	1,899	1,734	1,539	1,339	1,139	956
17,400	17,450	2,261	2,075	1,910	1,745	1,550	1,350	1,150	965
17,450	17,500	2,274	2,086	1,921	1,756	1,561	1,361	1,161	975
17,500	17,550	2,286	2,099	1,932	1,767	1,572	1,372	1,172	984
17,550	17,600	2,299	2,111	1,943	1,778	1,583	1,383	1,183	994
17,600	17,650	2,311	2,124	1,954	1,789	1,594	1,394	1,194	1,003
17,650	17,700	2,324	2,136	1,965	1,800	1,605	1,405	1,205	1,013
17,700	17,750	2,336	2,149	1,976	1,811	1,616	1,416	1,216	1,022
17,750	17,800	2,349	2,161	1,987	1,822	1,627	1,427	1,227	1,032
17,800	17,850	2,361	2,174	1,998	1,833	1,638	1,438	1,238	1,041
17,850	17,900	2,374	2,186	2,009	1,844	1,649	1,449	1,249	1,051
17,900	17,950	2,386	2,199	2,020	1,855	1,660	1,460	1,260	1,060
17,950	18,000	2,399	2,211	2,031	1,866	1,671	1,471	1,271	1,071
18,000	18,050	2,411	2,224	2,042	1,877	1,682	1,482	1,282	1,082
18,050	18,100	2,424	2,236	2,053	1,888	1,693	1,493	1,293	1,093
18,100	18,150	2,436	2,249	2,064	1,899	1,704	1,504	1,304	1,104
18,150	18,200	2,449	2,261	2,075	1,910	1,715	1,515	1,315	1,115
18,200	18,250	2,461	2,274	2,086	1,921	1,726	1,526	1,326	1,126
18,250	18,300	2,474	2,286	2,099	1,932	1,737	1,537	1,337	1,137
18,300	18,350	2,486	2,299	2,111	1,943	1,748	1,548	1,348	1,148
18,350	18,400	2,499	2,311	2,124	1,954	1,759	1,559	1,359	1,159
18,400	18,450	2,511	2,324	2,136	1,965	1,770	1,570	1,370	1,170
18,450	18,500	2,524	2,336	2,149	1,976	1,781	1,581	1,381	1,181
18,500	18,550	2,536	2,349	2,161	1,987	1,792	1,592	1,392	1,192
18,550	18,600	2,549	2,361	2,174	1,998	1,803	1,603	1,403	1,203
18,600	18,650	2,561	2,374	2,186	2,009	1,814	1,614	1,414	1,214
18,650	18,700	2,574	2,386	2,199	2,020	1,825	1,625	1,425	1,225
18,700	18,750	2,586	2,399	2,211	2,031	1,836	1,636	1,438	1,236
18,750	18,800	2,599	2,411	2,224	2,042	1,847	1,647	1,447	1,247

Continued next column

Continued on next page

1978 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2) and QUALIFYING WIDOW(ER)S (Filing Status Box 5)

(Continued)

(If your income or exemptions are not covered, use Schedule TC (Form 1040), Part I to figure your tax)

If Form 1040, line 34, is—		And the total number of exemptions claimed on line 7 is—							
Over	But not over	2	3	4	5	6	7	8	9
		Your tax is—							
10,000	10,050	2,611	2,424	2,236	2,053	1,858	1,658	1,458	1,258
10,050	10,100	2,624	2,436	2,249	2,064	1,869	1,669	1,469	1,269
10,100	10,150	2,636	2,449	2,261	2,075	1,880	1,680	1,480	1,280
10,150	10,200	2,649	2,461	2,274	2,086	1,891	1,691	1,491	1,291
10,200	10,250	2,661	2,474	2,286	2,099	1,902	1,702	1,502	1,302
10,250	10,300	2,674	2,486	2,299	2,111	1,913	1,713	1,513	1,313
10,300	10,350	2,686	2,499	2,311	2,124	1,924	1,724	1,524	1,324
10,350	10,400	2,699	2,511	2,324	2,136	1,935	1,735	1,535	1,335
10,400	10,450	2,711	2,524	2,336	2,149	1,946	1,746	1,546	1,346
10,450	10,500	2,724	2,536	2,349	2,161	1,957	1,757	1,557	1,357
10,500	10,550	2,736	2,549	2,361	2,174	1,968	1,768	1,568	1,368
10,550	10,600	2,749	2,561	2,374	2,186	1,979	1,779	1,579	1,379
10,600	10,650	2,761	2,574	2,386	2,199	1,990	1,790	1,590	1,390
10,650	10,700	2,774	2,586	2,399	2,211	2,001	1,801	1,601	1,401
10,700	10,750	2,786	2,599	2,411	2,224	2,012	1,812	1,612	1,412
10,750	10,800	2,799	2,611	2,424	2,236	2,023	1,823	1,623	1,423
10,800	10,850	2,811	2,624	2,436	2,249	2,034	1,834	1,634	1,434
10,850	10,900	2,824	2,636	2,449	2,261	2,045	1,845	1,645	1,445
10,900	10,950	2,836	2,649	2,461	2,274	2,056	1,858	1,656	1,456
10,950	11,000	2,849	2,661	2,474	2,286	2,069	1,867	1,667	1,467
11,000	11,050	2,861	2,674	2,486	2,299	2,081	1,878	1,678	1,478
11,050	11,100	2,874	2,686	2,499	2,311	2,094	1,889	1,689	1,489
11,100	11,150	2,886	2,699	2,511	2,324	2,106	1,900	1,700	1,500
11,150	11,200	2,899	2,711	2,524	2,336	2,119	1,911	1,711	1,511
11,200	11,250	2,911	2,724	2,536	2,349	2,131	1,922	1,722	1,522
11,250	11,300	2,924	2,736	2,549	2,361	2,144	1,933	1,733	1,533
11,300	11,350	2,936	2,749	2,561	2,374	2,156	1,944	1,744	1,544
11,350	11,400	2,949	2,761	2,574	2,386	2,169	1,955	1,755	1,555
11,400	11,450	2,961	2,774	2,586	2,399	2,181	1,966	1,766	1,566
11,450	11,500	2,974	2,786	2,599	2,411	2,194	1,977	1,777	1,577
11,500	11,550	2,986	2,799	2,611	2,424	2,206	1,988	1,788	1,588
11,550	11,600	2,999	2,811	2,624	2,436	2,219	1,999	1,799	1,599
11,600	11,650	3,011	2,824	2,636	2,449	2,231	2,010	1,810	1,610
11,650	11,700	3,024	2,836	2,649	2,461	2,244	2,021	1,821	1,621
11,700	11,750	3,036	2,849	2,661	2,474	2,256	2,034	1,832	1,632
11,750	11,800	3,049	2,861	2,674	2,486	2,269	2,046	1,843	1,643
11,800	11,850	3,061	2,874	2,686	2,499	2,281	2,059	1,854	1,654
11,850	11,900	3,074	2,886	2,699	2,511	2,294	2,071	1,865	1,665
11,900	11,950	3,086	2,899	2,711	2,524	2,306	2,084	1,876	1,676
11,950	12,000	3,101	2,911	2,724	2,536	2,319	2,096	1,887	1,687
12,000	12,050	3,115	2,924	2,736	2,549	2,331	2,109	1,898	1,698
12,050	12,100	3,129	2,936	2,749	2,561	2,344	2,121	1,909	1,709
12,100	12,150	3,143	2,949	2,761	2,574	2,356	2,134	1,920	1,720
12,150	12,200	3,157	2,961	2,774	2,586	2,369	2,146	1,931	1,731
12,200	12,250	3,171	2,974	2,786	2,599	2,381	2,159	1,942	1,742
12,250	12,300	3,185	2,986	2,799	2,611	2,394	2,171	1,953	1,753
12,300	12,350	3,199	2,999	2,811	2,624	2,406	2,184	1,964	1,764
12,350	12,400	3,213	3,011	2,824	2,636	2,419	2,196	1,975	1,775
12,400	12,450	3,227	3,024	2,836	2,649	2,431	2,209	1,986	1,786
12,450	12,500	3,241	3,036	2,849	2,661	2,444	2,221	1,999	1,797
12,500	12,550	3,255	3,049	2,861	2,674	2,456	2,234	2,011	1,808
12,550	12,600	3,269	3,061	2,874	2,686	2,469	2,246	2,024	1,819
12,600	12,650	3,283	3,074	2,886	2,699	2,481	2,259	2,036	1,830
12,650	12,700	3,297	3,087	2,899	2,711	2,494	2,271	2,049	1,841
12,700	12,750	3,311	3,101	2,911	2,724	2,506	2,284	2,061	1,852
12,750	12,800	3,325	3,115	2,924	2,736	2,519	2,296	2,074	1,863
12,800	12,850	3,339	3,129	2,936	2,749	2,531	2,309	2,086	1,874
12,850	12,900	3,353	3,143	2,949	2,761	2,544	2,321	2,099	1,885
12,900	12,950	3,367	3,157	2,961	2,774	2,556	2,334	2,111	1,898
12,950	13,000	3,381	3,171	2,974	2,786	2,569	2,346	2,124	1,907
13,000	13,050	3,395	3,185	2,986	2,799	2,581	2,359	2,136	1,916
13,050	13,100	3,409	3,199	2,999	2,811	2,594	2,371	2,149	1,929
13,100	13,150	3,423	3,213	3,011	2,824	2,606	2,384	2,161	1,940
13,150	13,200	3,437	3,227	3,024	2,836	2,619	2,396	2,174	1,951
13,200	13,250	3,451	3,241	3,036	2,849	2,631	2,409	2,186	1,964
13,250	13,300	3,465	3,255	3,049	2,861	2,644	2,421	2,199	1,976
13,300	13,350	3,479	3,269	3,061	2,874	2,656	2,434	2,211	1,989
13,350	13,400	3,493	3,283	3,074	2,886	2,669	2,446	2,224	2,001
13,400	13,450	3,507	3,297	3,087	2,899	2,681	2,459	2,236	2,014
13,450	13,500	3,521	3,311	3,101	2,911	2,694	2,471	2,249	2,026
13,500	13,550	3,535	3,325	3,115	2,924	2,706	2,484	2,261	2,039
13,550	13,600	3,549	3,339	3,129	2,936	2,719	2,496	2,274	2,051
13,600	13,650	3,563	3,353	3,143	2,949	2,731	2,509	2,286	2,064
13,650	13,700	3,577	3,367	3,157	2,961	2,744	2,521	2,299	2,076
13,700	13,750	3,591	3,381	3,171	2,974	2,756	2,534	2,311	2,089
13,750	13,800	3,605	3,395	3,185	2,986	2,769	2,546	2,324	2,101
13,800	13,850	3,619	3,409	3,199	2,999	2,781	2,559	2,336	2,114
13,850	13,900	3,633	3,423	3,213	3,011	2,794	2,571	2,349	2,126
13,900	13,950	3,647	3,437	3,227	3,024	2,806	2,584	2,361	2,139
13,950	14,000	3,661	3,451	3,241	3,036	2,819	2,596	2,374	2,151
14,000	14,050	3,675	3,465	3,255	3,049	2,831	2,609	2,386	2,164
14,050	14,100	3,689	3,479	3,269	3,061	2,844	2,621	2,399	2,176
14,100	14,150	3,703	3,493	3,283	3,074	2,856	2,634	2,411	2,189
14,150	14,200	3,717	3,507	3,297	3,087	2,869	2,646	2,424	2,201
14,200	14,250	3,731	3,521	3,311	3,101	2,881	2,659	2,436	2,214
14,250	14,300	3,745	3,535	3,325	3,115	2,894	2,671	2,449	2,226
14,300	14,350	3,759	3,549	3,339	3,129	2,906	2,684	2,461	2,239
14,350	14,400	3,773	3,563	3,353	3,143	2,919	2,696	2,474	2,251
14,400	14,450	3,787	3,577	3,367	3,157	2,931	2,709	2,486	2,264
14,450	14,500	3,801	3,591	3,381	3,171	2,944	2,721	2,499	2,276
14,500	14,550	3,815	3,605	3,395	3,185	2,956	2,734	2,511	2,289
14,550	14,600	3,829	3,619	3,409	3,199	2,969	2,746	2,524	2,301
14,600	14,650	3,843	3,633	3,423	3,213	2,981	2,759	2,536	2,314
14,650	14,700	3,857	3,647	3,437	3,227	2,994	2,771	2,549	2,326
14,700	14,750	3,871	3,661	3,451	3,241	3,006	2,784	2,561	2,339
14,750	14,800	3,885	3,675	3,465	3,255	3,019	2,796	2,574	2,351
14,800	14,850	3,899	3,689	3,479	3,269	3,031	2,809	2,586	2,364
14,850	14,900	3,913	3,703	3,493	3,283	3,044	2,821	2,599	2,376
14,900	14,950	3,927	3,717	3,507	3,297	3,057	2,834	2,611	2,389
14,950	15,000	3,941	3,731	3,521	3,311	3,071	2,846	2,624	2,401
15,000	15,050	3,955	3,745	3,535	3,325	3,085	2,859	2,636	2,414
15,050	15,100	3,969	3,759	3,549	3,339	3,099	2,871	2,649	2,426
15,100	15,150	3,983	3,773	3,563	3,353	3,113	2,884	2,661	2,439
15,150	15,200	3,997	3,787	3,577	3,367	3,127	2,896	2,674	2,451
15,200	15,250	4,011	3,801	3,591	3,381	3,141	2,909	2,686	2,464
15,250	15,300	4,025	3,815	3,605	3,395	3,155	2,921	2,699	2,476
15,300	15,350	4,039	3,829	3,619	3,409	3,169	2,934	2,711	2,489
15,350	15,400	4,053	3,843	3,633	3,423	3,183	2,946	2,724	2,501
15,400	15,450	4,067	3,857	3,647	3,437	3,197	2,959	2,736	2,514
15,450	15,500	4,081	3,871	3,661	3,451	3,211	2,971	2,749	2,526
15,500	15,550	4,095	3,885	3,675	3,465	3,225	2,984	2,761	2,539
15,550	15,600	4,109	3,899	3,689	3,479	3,239	2,996	2,774	2,551
15,600	15,650	4,123	3,913	3,703	3,493	3,253	3,009	2,786	2,564
15,650	15,700	4,137	3,927	3,717	3,507	3,267	3,022	2,799	2,576
15,700	15,750	4,151	3,941	3,731	3,521	3,281	3,036	2,811	2,589
15,750	15,800	4,165	3,955	3,745	3,535	3,295	3,050	2,824	2,601
15,800	15,850	4,179	3,969	3,759	3,549	3,309	3,064	2,836	2,614
15,850	15,900	4,193	3,983	3,773	3,563	3,323	3,078	2,849	2,626
15,900	15,950	4,207	3,997	3,787	3,577	3,337	3,092	2,861	2,639
15,950	16,000	4,224	4,011	3,801	3,591	3,351	3,106	2,874	2,651
16,000	16,050	4,240	4,025	3,815	3,605	3,365	3,120	2,888	2,664
16,050	16,100	4,256	4,039	3,829	3,619	3,379	3,134	2,899	2,676
16,100	16,150	4,272	4,053	3,843	3,633	3,393	3,148	2,911	2,689
16,150	16,200	4,288	4,067	3,857	3,647	3,407	3,162	2,924	2,701
16,200	16,250	4,304	4,081	3,871	3,661	3,421	3,176	2,936	2,714
16,250	16,300	4,320	4,095	3,885	3,675	3,435	3,190	2,949	2,726
16,300	16,350	4,336	4,109	3,899	3,689	3,449	3,204	2,961	2,739
16,350	16,400	4,352	4,123	3,913	3,703	3,463	3,218	2,974	2,751
16,400	16,450	4,368	4,137	3,927	3,717	3,477	3,232	2,987	2,764
16,450	16,500	4,384	4,151	3,941	3,731	3,491	3,246	3,001	2,776
16,500	16,550	4,400	4,165	3,955	3,745	3,505	3,260	3,015	2,789
16,550	16,600	4,416	4,179	3,969	3,759	3,519	3,274	3,029	2,801
16,600	16,650	4,432	4,193	3,983	3,773	3,533	3,288	3,043	2,814
16,650	16,700	4,448	4,208	3,997	3,787	3,547	3,302	3,057	2,826
16,700	16,750	4,464	4,224	4,011	3,801	3,561	3,316	3,071	2,839
16,750	16,800	4,480	4,240	4,025	3,815	3,575	3,330	3,085	2,851
16,800	16,850	4,496	4,256	4,039	3,829	3,589	3,344	3,099	2,864
16,850	16,900	4,512	4,272	4,053	3,843	3,603	3,358	3,113	2,876
16,900	16,950	4,528	4,288	4,067	3,857	3,617	3,372	3,127	2,889
16,950	17,000	4,544	4,304	4,081	3,871	3,631	3,386	3,141	2,901
17,000	17,050	4,560	4,320	4,096	3,885	3,645	3,400	3,155	2,914
17,050	17,100	4,576	4,336	4,109	3,899	3,659	3,414	3,169	2,926
17,100	17,150	4,592	4,352	4,123	3,913	3,673	3,428	3,183	2,939
17,150	17,200	4,608	4,368	4,137	3,927	3,687	3,442	3,197	2,952

Continued next column

Continued on next page

1978 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2) and QUALIFYING WIDOW(ER)S (Filing Status Box 5)

(Continued)

(If your income or exemptions are not covered, use Schedule TC (Form 1040), Part I to figure your tax)

If Form 1040, line 34, is—		And the total number of exemptions claimed on line 7 is—							
Over	But not over	2	3	4	5	6	7	8	9
		Your tax is—							
17,200	17,250	4,624	4,384	4,151	3,941	3,701	3,456	3,211	2,968
17,250	17,300	4,640	4,400	4,165	3,955	3,715	3,470	3,225	2,980
17,300	17,350	4,656	4,416	4,179	3,969	3,729	3,484	3,239	2,994
17,350	17,400	4,672	4,432	4,193	3,983	3,743	3,498	3,253	3,008
17,400	17,450	4,688	4,448	4,208	3,997	3,757	3,512	3,267	3,022
17,450	17,500	4,704	4,464	4,224	4,011	3,771	3,526	3,281	3,036
17,500	17,550	4,720	4,480	4,240	4,025	3,785	3,540	3,295	3,050
17,550	17,600	4,736	4,496	4,256	4,039	3,799	3,554	3,309	3,064
17,600	17,650	4,752	4,512	4,272	4,053	3,813	3,568	3,323	3,078
17,650	17,700	4,768	4,528	4,288	4,067	3,827	3,582	3,337	3,092
17,700	17,750	4,784	4,544	4,304	4,081	3,841	3,596	3,351	3,106
17,750	17,800	4,800	4,560	4,320	4,095	3,855	3,610	3,365	3,120
17,800	17,850	4,816	4,576	4,336	4,109	3,869	3,624	3,379	3,134
17,850	17,900	4,832	4,592	4,352	4,123	3,883	3,638	3,393	3,148
17,900	17,950	4,848	4,608	4,368	4,137	3,897	3,652	3,407	3,162
17,950	18,000	4,864	4,624	4,384	4,151	3,911	3,666	3,421	3,176
18,000	18,050	4,880	4,640	4,400	4,165	3,925	3,680	3,435	3,190
18,050	18,100	4,896	4,656	4,416	4,179	3,939	3,694	3,449	3,204
18,100	18,150	4,912	4,672	4,432	4,193	3,953	3,708	3,463	3,218
18,150	18,200	4,928	4,688	4,448	4,208	3,967	3,722	3,477	3,232
18,200	18,250	4,944	4,704	4,464	4,224	3,981	3,736	3,491	3,246
18,250	18,300	4,960	4,720	4,480	4,240	3,995	3,750	3,505	3,260
18,300	18,350	4,976	4,736	4,496	4,256	4,009	3,764	3,519	3,274
18,350	18,400	4,992	4,752	4,512	4,272	4,023	3,778	3,533	3,288
18,400	18,450	5,008	4,768	4,528	4,288	4,037	3,792	3,547	3,302
18,450	18,500	5,024	4,784	4,544	4,304	4,051	3,806	3,561	3,316
18,500	18,550	5,040	4,800	4,560	4,320	4,065	3,820	3,575	3,330
18,550	18,600	5,056	4,816	4,576	4,336	4,079	3,834	3,589	3,344
18,600	18,650	5,072	4,832	4,592	4,352	4,093	3,848	3,603	3,358
18,650	18,700	5,088	4,848	4,608	4,368	4,107	3,862	3,617	3,372
18,700	18,750	5,104	4,864	4,624	4,384	4,121	3,876	3,631	3,386
18,750	18,800	5,120	4,880	4,640	4,400	4,135	3,890	3,645	3,400
18,800	18,850	5,136	4,896	4,656	4,416	4,149	3,904	3,659	3,414
18,850	18,900	5,152	4,912	4,672	4,432	4,163	3,918	8,673	3,428
18,900	18,950	5,168	4,928	4,688	4,448	4,178	3,932	3,687	3,442
18,950	19,000	5,184	4,944	4,704	4,464	4,194	3,946	3,701	3,456
19,000	19,050	5,200	4,960	4,720	4,480	4,210	3,960	3,715	3,470
19,050	19,100	5,216	4,976	4,736	4,496	4,226	3,974	3,729	3,484
19,100	19,150	5,232	4,992	4,752	4,512	4,242	3,988	3,743	3,498
19,150	19,200	5,248	5,008	4,768	4,528	4,258	4,002	3,757	3,512
19,200	19,250	5,264	5,024	4,784	4,544	4,274	4,016	3,771	3,526
19,250	19,300	5,280	5,040	4,800	4,560	4,290	4,030	3,785	3,540
19,300	19,350	5,296	5,056	4,816	4,576	4,306	4,044	3,799	3,554
19,350	19,400	5,312	5,072	4,832	4,592	4,322	4,058	3,813	3,568
19,400	19,450	5,328	5,088	4,848	4,608	4,338	4,072	3,827	3,582
19,450	19,500	5,344	5,104	4,864	4,624	4,354	4,086	3,841	3,596
19,500	19,550	5,360	5,120	4,880	4,640	4,370	4,100	3,855	3,610
19,550	19,600	5,376	5,136	4,896	4,656	4,386	4,114	3,869	3,624
19,600	19,650	5,392	5,152	4,912	4,672	4,402	4,128	3,883	3,638
19,650	19,700	5,408	5,168	4,928	4,688	4,418	4,143	3,897	3,652
19,700	19,750	5,424	5,184	4,944	4,704	4,434	4,159	3,911	3,666
19,750	19,800	5,440	5,200	4,960	4,720	4,450	4,175	3,925	3,680
19,800	19,850	5,456	5,216	4,976	4,736	4,466	4,191	3,939	3,694
19,850	19,900	5,472	5,232	4,992	4,752	4,482	4,207	3,953	3,708
19,900	19,950	5,489	5,248	5,008	4,768	4,498	4,223	3,967	3,722
19,950	20,000	5,507	5,264	5,024	4,784	4,514	4,239	3,981	3,736
20,000	20,050	5,525	5,280	5,040	4,800	4,530	4,255	3,995	3,750
20,050	20,100	5,543	5,296	5,056	4,816	4,546	4,271	4,009	3,764
20,100	20,150	5,561	5,312	5,072	4,832	4,562	4,287	4,023	3,778
20,150	20,200	5,579	5,328	5,088	4,848	4,578	4,303	4,037	3,792
20,200	20,250	5,597	5,344	5,104	4,864	4,594	4,319	4,051	3,806
20,250	20,300	5,615	5,360	5,120	4,880	4,610	4,335	4,065	3,820
20,300	20,350	5,633	5,376	5,136	4,896	4,626	4,351	4,079	3,834
20,350	20,400	5,651	5,392	5,152	4,912	4,642	4,367	4,093	3,848
20,400	20,450	5,669	5,408	5,168	4,928	4,658	4,383	4,108	3,862
20,450	20,500	5,687	5,424	5,184	4,944	4,674	4,399	4,124	3,876
20,500	20,550	5,705	5,440	5,200	4,960	4,690	4,415	4,140	3,890
20,550	20,600	5,723	5,456	5,216	4,976	4,706	4,431	4,156	3,904
20,600	20,650	5,741	5,472	5,232	4,992	4,722	4,447	4,172	3,918
20,650	20,700	5,759	5,489	5,248	5,008	4,738	4,463	4,188	3,932
20,700	20,750	5,777	5,507	5,264	5,024	4,754	4,479	4,204	3,946
20,750	20,800	5,795	5,525	5,280	5,040	4,770	4,495	4,220	3,960
20,800	20,850	5,813	5,543	5,296	5,056	4,786	4,511	4,236	3,974
20,850	20,900	5,831	5,561	5,312	5,072	4,802	4,527	4,252	3,988
20,900	20,950	5,849	5,579	5,328	5,088	4,818	4,543	4,268	4,002
20,950	21,000	5,867	5,597	5,344	5,104	4,834	4,559	4,284	4,016
21,000	21,050	5,885	5,615	5,360	5,120	4,850	4,575	4,300	4,030
21,050	21,100	5,903	5,633	5,376	5,136	4,866	4,591	4,316	4,044
21,100	21,150	5,921	5,651	5,392	5,152	4,882	4,607	4,332	4,058
21,150	21,200	5,939	5,669	5,408	5,168	4,898	4,623	4,348	4,073
21,200	21,250	5,957	5,687	5,424	5,184	4,914	4,639	4,364	4,089
21,250	21,300	5,975	5,705	5,440	5,200	4,930	4,655	4,380	4,105
21,300	21,350	5,993	5,723	5,456	5,216	4,946	4,671	4,396	4,121
21,350	21,400	6,011	5,741	5,472	5,232	4,962	4,687	4,412	4,137
21,400	21,450	6,029	5,759	5,489	5,248	4,978	4,703	4,428	4,153
21,450	21,500	6,047	5,777	5,507	5,264	4,994	4,719	4,444	4,169
21,500	21,550	6,065	5,795	5,525	5,280	5,010	4,735	4,460	4,185
21,550	21,600	6,083	5,813	5,543	5,296	5,026	4,751	4,476	4,201
21,600	21,650	6,101	5,831	5,561	5,312	5,042	4,767	4,492	4,217
21,650	21,700	6,119	5,849	5,579	5,328	5,058	4,783	4,508	4,233
21,700	21,750	6,137	5,867	5,597	5,344	5,074	4,799	4,524	4,249
21,750	21,800	6,155	5,885	5,615	5,360	5,090	4,815	4,540	4,265
21,800	21,850	6,173	5,903	5,633	5,376	5,106	4,831	4,556	4,281
21,850	21,900	6,191	5,921	5,651	5,392	5,122	4,847	4,572	4,297
21,900	21,950	6,209	5,939	5,669	5,408	5,138	4,863	4,588	4,313
21,950	22,000	6,227	5,957	5,687	5,424	5,154	4,879	4,604	4,329
22,000	22,050	6,245	5,975	5,705	5,440	5,170	4,895	4,620	4,345
22,050	22,100	6,263	5,993	5,723	5,456	5,186	4,911	4,636	4,361
22,100	22,150	6,281	6,011	5,741	5,472	5,202	4,927	4,652	4,377
22,150	22,200	6,299	6,029	5,759	5,489	5,218	4,943	4,668	4,393
22,200	22,250	6,317	6,047	5,777	5,507	5,234	4,959	4,684	4,409
22,250	22,300	6,335	6,065	5,795	5,525	5,250	4,975	4,700	4,425
22,300	22,350	6,353	6,083	5,813	5,543	5,266	4,991	4,716	4,441
22,350	22,400	6,371	6,101	5,831	5,561	5,282	5,007	4,732	4,457
22,400

1978 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2) and QUALIFYING WIDOW(ER)S (Filing Status Box 5)

(Continued)

(If your income or exemptions are not covered, use Schedule TC (Form 1040), Part I to figure your tax)

If Form 1040, line 34, is—		And the total number of exemptions claimed on line 7 is—							
Over	But not over	2	3	4	5	6	7	8	9
		Your tax is—							
33,250	33,300	7,125	6,839	6,569	6,299	5,999	5,694	5,389	5,113
33,300	33,350	7,144	6,857	6,587	6,317	6,017	5,712	5,407	5,129
33,350	33,400	7,164	6,875	6,605	6,335	6,035	5,730	5,425	5,145
33,400	33,450	7,183	6,893	6,623	6,353	6,053	5,748	5,443	5,161
33,450	33,500	7,203	6,911	6,641	6,371	6,071	5,766	5,461	5,177
33,500	33,550	7,222	6,930	6,659	6,389	6,089	5,784	5,479	5,193
33,550	33,600	7,242	6,949	6,677	6,407	6,107	5,802	5,497	5,209
33,600	33,650	7,261	6,969	6,695	6,425	6,125	5,820	5,515	5,225
33,650	33,700	7,281	6,988	6,713	6,443	6,143	5,838	5,533	5,241
33,700	33,750	7,300	7,008	6,731	6,461	6,161	5,856	5,551	5,257
33,750	33,800	7,320	7,027	6,749	6,479	6,179	5,874	5,569	5,273
33,800	33,850	7,339	7,047	6,767	6,497	6,197	5,892	5,587	5,289
33,850	33,900	7,359	7,066	6,785	6,515	6,215	5,910	5,606	5,305
33,900	33,950	7,378	7,086	6,803	6,533	6,233	5,928	5,623	5,321
33,950	34,000	7,398	7,105	6,821	6,551	6,251	5,946	5,641	5,337
34,000	34,050	7,417	7,125	6,839	6,569	6,269	5,964	5,659	5,354
34,050	34,100	7,437	7,144	6,857	6,587	6,287	5,982	5,677	5,372
34,100	34,150	7,456	7,164	6,875	6,605	6,305	6,000	5,695	5,390
34,150	34,200	7,476	7,183	6,893	6,623	6,323	6,018	5,713	5,408
34,200	34,250	7,495	7,203	6,911	6,641	6,341	6,036	5,731	5,426
34,250	34,300	7,515	7,222	6,930	6,659	6,359	6,054	5,749	5,444
34,300	34,350	7,534	7,242	6,949	6,677	6,377	6,072	5,767	5,462
34,350	34,400	7,554	7,261	6,969	6,695	6,395	6,090	5,785	5,480
34,400	34,450	7,573	7,281	6,988	6,713	6,413	6,108	5,803	5,498
34,450	34,500	7,593	7,300	7,008	6,731	6,431	6,126	5,821	5,516
34,500	34,550	7,612	7,320	7,027	6,749	6,449	6,144	5,839	5,534
34,550	34,600	7,632	7,339	7,047	6,767	6,467	6,162	5,857	5,552
34,600	34,650	7,651	7,359	7,066	6,785	6,485	6,180	5,875	5,570
34,650	34,700	7,671	7,378	7,086	6,803	6,503	6,198	5,893	5,588
34,700	34,750	7,690	7,398	7,105	6,821	6,521	6,216	5,911	5,606
34,750	34,800	7,710	7,417	7,125	6,839	6,539	6,234	5,929	5,624
34,800	34,850	7,729	7,437	7,144	6,857	6,557	6,252	5,947	5,642
34,850	34,900	7,749	7,456	7,164	6,875	6,575	6,270	5,965	5,660
34,900	34,950	7,768	7,476	7,183	6,893	6,593	6,288	5,983	5,678
34,950	35,000	7,788	7,495	7,203	6,911	6,611	6,306	6,001	5,696
35,000	35,050	7,807	7,515	7,222	6,930	6,629	6,324	6,019	5,714
35,050	35,100	7,827	7,534	7,242	6,949	6,647	6,342	6,037	5,732
35,100	35,150	7,846	7,554	7,261	6,969	6,665	6,360	6,055	5,750
35,150	35,200	7,866	7,573	7,281	6,988	6,683	6,378	6,073	5,768
35,200	35,250	7,885	7,593	7,300	7,008	6,701	6,396	6,091	5,786
35,250	35,300	7,905	7,612	7,320	7,027	6,719	6,414	6,109	5,804
35,300	35,350	7,924	7,632	7,339	7,047	6,737	6,432	6,127	5,822
35,350	35,400	7,944	7,651	7,359	7,066	6,755	6,450	6,145	5,840
35,400	35,450	7,963	7,671	7,378	7,086	6,773	6,468	6,163	5,858
35,450	35,500	7,983	7,690	7,398	7,105	6,791	6,486	6,181	5,876
35,500	35,550	8,002	7,710	7,417	7,125	6,809	6,504	6,199	5,894
35,550	35,600	8,022	7,729	7,437	7,144	6,827	6,522	6,217	5,912
35,600	35,650	8,041	7,749	7,456	7,164	6,845	6,540	6,235	5,930
35,650	35,700	8,061	7,768	7,476	7,183	6,863	6,558	6,253	5,948
35,700	35,750	8,080	7,788	7,495	7,203	6,881	6,576	6,271	5,966
35,750	35,800	8,100	7,807	7,515	7,222	6,900	6,594	6,289	5,984
35,800	35,850	8,119	7,827	7,534	7,242	6,919	6,612	6,307	6,002
35,850	35,900	8,139	7,846	7,554	7,261	6,939	6,630	6,325	6,020
35,900	35,950	8,158	7,866	7,573	7,281	6,958	6,648	6,343	6,038
35,950	36,000	8,178	7,885	7,593	7,300	6,978	6,666	6,361	6,056
36,000	36,050	8,197	7,905	7,612	7,320	6,997	6,684	6,379	6,074
36,050	36,100	8,217	7,924	7,632	7,339	7,017	6,702	6,397	6,092
36,100	36,150	8,236	7,944	7,651	7,359	7,036	6,720	6,415	6,110
36,150	36,200	8,256	7,963	7,671	7,378	7,056	6,738	6,433	6,128
36,200	36,250	8,275	7,983	7,690	7,398	7,075	6,756	6,451	6,146
36,250	36,300	8,295	8,002	7,710	7,417	7,095	6,774	6,469	6,164
36,300	36,350	8,314	8,022	7,729	7,437	7,114	6,792	6,487	6,182
36,350	36,400	8,334	8,041	7,749	7,456	7,134	6,810	6,505	6,200
36,400	36,450	8,353	8,061	7,768	7,476	7,153	6,828	6,523	6,218
36,450	36,500	8,373	8,080	7,788	7,495	7,173	6,846	6,541	6,236
36,500	36,550	8,392	8,100	7,807	7,515	7,192	6,865	6,559	6,254
36,550	36,600	8,412	8,119	7,827	7,534	7,212	6,884	6,577	6,272
36,600	36,650	8,431	8,139	7,846	7,554	7,231	6,904	6,595	6,290
36,650	36,700	8,451	8,158	7,866	7,573	7,251	6,923	6,613	6,308
36,700	36,750	8,470	8,178	7,885	7,593	7,270	6,943	6,631	6,326
36,750	36,800	8,491	8,197	7,905	7,612	7,290	6,962	6,649	6,344
36,800	36,850	8,512	8,217	7,924	7,632	7,309	6,982	6,667	6,362
36,850	36,900	8,533	8,236	7,944	7,651	7,329	7,001	6,685	6,380
36,900	36,950	8,554	8,256	7,963	7,671	7,348	7,021	6,703	6,398
36,950	37,000	8,575	8,275	7,983	7,690	7,368	7,040	6,721	6,416
37,000	37,050	8,596	8,295	8,002	7,710	7,387	7,060	6,739	6,434
37,050	37,100	8,617	8,314	8,022	7,729	7,407	7,079	6,757	6,452
37,100	37,150	8,638	8,334	8,041	7,749	7,426	7,099	6,775	6,470
37,150	37,200	8,659	8,353	8,061	7,768	7,446	7,118	6,793	6,488
37,200	37,250	8,680	8,373	8,080	7,788	7,465	7,138	6,811	6,506
37,250	37,300	8,701	8,392	8,100	7,807	7,485	7,157	6,830	6,524
37,300	37,350	8,722	8,412	8,119	7,827	7,504	7,177	6,849	6,542
37,350	37,400	8,743	8,431	8,139	7,846	7,524	7,196	6,869	6,560
37,400	37,450	8,764	8,451	8,158	7,866	7,543	7,216	6,888	6,578
37,450	37,500	8,785	8,470	8,178	7,885	7,563	7,235	6,908	6,596
37,500	37,550	8,806	8,491	8,197	7,905	7,582	7,255	6,927	6,614
37,550	37,600	8,827	8,512	8,217	7,924	7,602	7,274	6,947	6,632
37,600	37,650	8,848	8,533	8,236	7,944	7,621	7,294	6,966	6,650
37,650	37,700	8,869	8,554	8,256	7,963	7,641	7,313	6,986	6,668
37,700	37,750	8,890	8,575	8,275	7,983	7,660	7,333	7,005	6,686
37,750	37,800	8,911	8,596	8,295	8,002	7,680	7,352	7,025	6,704
37,800	37,850	8,932	8,617	8,314	8,022	7,699	7,372	7,044	6,722
37,850	37,900	8,953	8,638	8,334	8,041	7,719	7,391	7,064	6,740
37,900	37,950	8,974	8,659	8,353	8,061	7,738	7,411	7,083	6,758
37,950	38,000	8,995	8,680	8,373	8,080	7,758	7,430	7,103	6,776
38,000	38,050	9,016	8,701	8,392	8,100	7,777	7,450	7,122	6,795
38,050	38,100	9,037	8,722	8,412	8,119	7,797	7,469	7,142	6,814
38,100	38,150	9,058	8,743	8,431	8,139	7,816	7,489	7,161	6,834
38,150	38,200	9,079	8,764	8,451	8,158	7,836	7,508	7,181	6,853
38,200	38,250	9,100	8,785	8,470	8,178	7,855	7,528	7,200	6,873
38,250	38,300	9,121	8,806	8,491	8,197	7,875	7,547	7,220	6,892
38,300	38,350	9,142	8,827	8,512	8,217	7,894	7,567	7,239	6,912
38,350	38,400	9,163	8,848	8,533	8,236	7,914	7,586	7,259	6,931
38,400	38,450	9,184	8,869	8,554	8,256	7,933	7,606	7,278	6,951
38,450	38,500	9,205	8,890	8,575	8,275	7,953	7,625	7,298	6,970
38,500	38,550	9,226	8,911	8,596	8,295	7,972	7,645	7,317	6,990
38,550	38,600	9,247	8,932	8,617	8,314	7,992	7,664	7,337	7,009
38,600	38,650	9,268	8,953	8,638	8,334	8,011	7,684	7,356	7,029
38,650	38,700	9,289	8,974	8,659	8,353	8,031	7,703	7,376	7,048
38,700	38,750	9,310	8,995	8,680	8,373	8,050	7,723	7,395	7,068
38,750	38,800	9,331	9,016	8,701	8,392	8,070	7,742	7,415	7,087
38,800	38,850	9,352	9,037	8,722	8,412	8,089	7,762	7,434	7,107
38,850	38,900	9,373	9,058	8,743	8,431	8,109	7,781	7,454	7,126
38,900	38,950	9,394	9,079	8,764	8,451	8,128	7,801	7,473	7,146
38,950	39,000	9,415	9,100	8,785	8,470	8,148	7,820	7,493	7,165
39,000	39,050	9,436	9,121	8,806	8,491	8,167	7,840	7,512	7,185
39,050	39,100	9,457	9,142	8,827	8,512	8,187	7,859	7,532	7,204
39,100	39,150	9,478	9,163	8,848	8,533	8,206	7,879	7,551	7,224
39,150	39,200	9,499	9,184	8,869	8,554	8,226	7,898	7,571	7,243
39,200	39,250	9,520	9,205	8,890	8,575	8,245	7,918	7,590	7,263
39,250	39,300	9,541	9,226	8,911	8,596	8,265	7,937	7,610	7,282
39,300	39,350	9,562	9,247	8,932	8,617	8,284	7,957	7,629	7,302
39,350	39,400	9,583	9,268	8,953	8,638	8,304	7,976	7,649	7,321
39,400	39,450	9,604	9,289	8,974	8,659	8,323	7,996	7,668	7,341
39,450	39,500	9,625	9,310	8,995	8,680	8,343	8,015	7,688	7,360
39,500	39,550	9,646	9,331	9,016	8,701	8,362	8,035	7,707	7,380
39,550	39,600	9,667	9,352	9,037	8,722	8,382	8,054	7,727	7,399
39,600	39,650	9,688	9,373	9,058	8,743	8,401	8,074	7,746	7,419
39,650	39,700	9,709	9,394	9,079	8,764	8,421	8,093	7,766	7,438
39,700	39,750	9,730	9,415	9,100	8,785	8,440	8,113	7,785	7,458
39,750	39,800	9,751	9,436	9,121	8,806	8,461	8,132	7,805	7,477
39,800	39,850	9,772	9,457	9,142	8,827	8,482	8,152	7,824	7,497
39,850	39,900	9,793	9,478	9,163	8,848	8,503	8,171	7,844	7,516
39,900	39,950	9,814	9,499	9,184	8,869	8,524	8,191	7,863	7,536
39,950	40,000	9,835	9,520	9,205	8,890	8,545	8,210	7,883	7,555
40,000		9,856	9,541	9,226	8,911	8,566	8,230	7,902	7,575

Continued next column

1978 Tax Table C—MARRIED FILING SEPARATE RETURN (Filing Status Box 3)

(For married persons filing separate returns with income of $20,000 or less on Form 1040, line 34, who claim 3 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040, line 34. Read across to the column headed by the total number of exemptions claimed on Form 1040, line 7. The amount shown where the two lines meet is your tax. Enter on Form 1040, line 35. The $1,600 zero bracket amount, your deduction for exemptions and the general tax credit have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

Caution: *If your spouse itemizes deductions and your itemized deductions are less than $1,600 (or if you can be claimed as a dependent on your parent's return* **AND** *you have unearned income (interest, dividends, etc.) of $750 or more* **AND** *your earned income is less than $1,600), you must first use Schedule TC (Form 1040), Part II.*

If Form 1040, line 34, is—		And the total number of exemptions claimed on line 7 is—		
Over	But not over	1	2	3
		Your tax is—		
If $2,600 or less your tax is 0				
2,600	2,625	2	0	0
2,625	2,650	5	0	0
2,650	2,675	9	0	0
2,675	2,700	12	0	0
2,700	2,725	16	0	0
2,725	2,750	19	0	0
2,750	2,775	23	0	0
2,775	2,800	26	0	0
2,800	2,825	30	0	0
2,825	2,850	33	0	0
2,850	2,875	37	0	0
2,875	2,900	41	0	0
2,900	2,925	44	0	0
2,925	2,950	48	0	0
2,950	2,975	52	0	0
2,975	3,000	56	0	0
3,000	3,050	61	0	0
3,050	3,100	69	0	0
3,100	3,150	76	0	0
3,150	3,200	84	0	0
3,200	3,250	91	0	0
3,250	3,300	99	0	0
3,300	3,350	106	0	0
3,350	3,400	114	0	0
3,400	3,450	122	0	0
3,450	3,500	130	0	0
3,500	3,550	138	0	0
3,550	3,600	146	0	0
3,600	3,650	154	4	0
3,650	3,700	162	11	0
3,700	3,750	170	19	0
1,750	3,800	178	26	0
3,800	3,850	186	34	0
3,850	3,900	194	41	0
3,900	3,950	203	49	0
3,950	4,000	211	56	0
4,000	4,050	220	64	0
4,050	4,100	228	71	0
4,100	4,150	237	79	0
4,150	4,200	245	87	0
4,200	4,250	254	95	0
4,250	4,300	262	103	0
4,300	4,350	271	111	0
4,350	4,400	280	119	0
4,400	4,450	289	127	0
4,450	4,500	299	135	0
4,500	4,550	308	143	0
4,550	4,600	318	151	0
4,600	4,650	327	159	6
4,650	4,700	337	168	14
4,700	4,750	346	176	21
4,750	4,800	356	185	29
4,800	4,850	365	193	38
4,850	4,900	375	202	44
4,900	4,950	384	210	52
4,950	5,000	394	219	60
5,000	5,050	403	227	68
5,050	5,100	413	236	76
5,100	5,150	422	245	84
5,150	5,200	432	254	92
5,200	5,250	441	264	100
5,250	5,300	451	273	108
5,300	5,350	460	283	116
5,350	5,400	470	292	124
5,400	5,450	479	302	133
5,450	5,500	489	311	141
5,500	5,550	498	321	150
5,550	5,600	508	330	158
5,600	5,650	517	340	167
5,650	5,700	527	349	175
5,700	5,750	536	359	184
5,750	5,800	546	368	192
5,800	5,850	555	378	201
5,850	5,900	565	387	210
5,900	5,950	574	397	219
5,950	6,000	584	406	229
6,000	6,050	593	416	238
6,050	6,100	603	425	248
6,100	6,150	612	435	257
6,150	6,200	622	444	267
6,200	6,250	631	454	276
6,250	6,300	641	463	286
6,300	6,350	650	473	295
6,350	6,400	661	482	305
6,400	6,450	672	492	314
6,450	6,500	683	501	324
6,500	6,550	694	511	333
6,550	6,600	705	520	343
6,600	6,650	716	530	352
6,650	6,700	727	539	362
6,700	6,750	738	549	371
6,750	6,800	749	558	381
6,800	6,850	760	568	390
6,850	6,900	771	577	400
6,900	6,950	782	587	409
6,950	7,000	793	596	419
7,000	7,050	804	606	428
7,050	7,100	815	615	438
7,100	7,150	826	626	447
7,150	7,200	837	637	457
7,200	7,250	848	648	466
7,250	7,300	859	659	476
7,300	7,350	870	670	485
7,350	7,400	881	681	495
7,400	7,450	892	692	504
7,450	7,500	903	703	514
7,500	7,550	914	714	523
7,550	7,600	925	725	533
7,600	7,650	936	736	542
7,650	7,700	947	747	552
7,700	7,750	958	758	561
7,750	7,800	969	769	571
7,800	7,850	980	780	580
7,850	7,900	991	791	591
7,900	7,950	1,002	802	602
7,950	8,000	1,013	813	613
8,000	8,050	1,024	824	624
8,050	8,100	1,035	835	635
8,100	8,150	1,046	846	646
8,150	8,200	1,057	857	657
8,200	8,250	1,068	868	668
8,250	8,300	1,079	879	679
8,300	8,350	1,090	890	690
8,350	8,400	1,101	901	701
8,400	8,450	1,114	912	712
8,450	8,500	1,126	923	723
8,500	8,550	1,139	934	734
8,550	8,600	1,151	945	745
8,600	8,650	1,164	956	756
8,650	8,700	1,176	967	767
8,700	8,750	1,189	978	778
8,750	8,800	1,201	989	789
8,800	8,850	1,214	1,000	800
8,850	8,900	1,226	1,011	811
8,900	8,950	1,239	1,022	822
8,950	9,000	1,251	1,033	833
9,000	9,050	1,264	1,044	844
9,050	9,100	1,276	1,055	855
9,100	9,150	1,289	1,068	866
9,150	9,200	1,301	1,079	87?
9,200	9,250	1,314	1,091	888
9,250	9,300	1,326	1,104	899
9,300	9,350	1,339	1,116	910
9,350	9,400	1,351	1,129	921
9,400	9,450	1,364	1,141	932
9,450	9,500	1,376	1,154	943
9,500	9,550	1,389	1,168	954
9,550	9,600	1,401	1,179	965
9,600	9,650	1,414	1,191	976
9,650	9,700	1,426	1,204	987
9,700	9,750	1,439	1,216	998
9,750	9,800	1,451	1,229	1,009
9,800	9,850	1,464	1,241	1,020
9,850	9,900	1,476	1,254	1,031
9,900	9,950	1,489	1,266	1,044
9,950	10,000	1,501	1,279	1,056
10,000	10,050	1,514	1,291	1,069
10,050	10,100	1,526	1,304	1,081
10,100	10,150	1,539	1,316	1,094
10,150	10,200	1,551	1,329	1,106
10,200	10,250	1,564	1,341	1,119
10,250	10,300	1,576	1,354	1,131
10,300	10,350	1,589	1,366	1,144
10,350	10,400	1,602	1,379	1,156
10,400	10,450	1,616	1,391	1,169
10,450	10,500	1,630	1,404	1,181
10,500	10,550	1,644	1,416	1,194
10,550	10,600	1,658	1,429	1,206

Continued next column

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1978 Tax Table C—MARRIED FILING SEPARATE RETURN (Filing Status Box 3)

(Continued) (If your income or exemptions are not covered, use Schedule TC (Form 1040), Part I to figure your tax)

If Form 1040, line 34, is—		And the total number of exemptions claimed on line 7 is—		
Over	But not over	1	2	3
		Your tax is—		
10,600	10,650	1,672	1,441	1,219
10,650	10,700	1,686	1,454	1,231
10,700	10,750	1,700	1,468	1,244
10,750	10,800	1,714	1,479	1,256
10,800	10,850	1,728	1,491	1,269
10,850	10,900	1,742	1,504	1,281
10,900	10,950	1,756	1,516	1,294
10,950	11,000	1,770	1,529	1,306
11,000	11,050	1,784	1,541	1,319
11,050	11,100	1,798	1,554	1,331
11,100	11,150	1,812	1,567	1,344
11,150	11,200	1,826	1,581	1,356
11,200	11,250	1,840	1,595	1,369
11,250	11,300	1,854	1,609	1,381
11,300	11,350	1,868	1,623	1,394
11,350	11,400	1,882	1,637	1,406
11,400	11,450	1,896	1,651	1,419
11,450	11,500	1,910	1,665	1,431
11,500	11,550	1,924	1,679	1,444
11,550	11,600	1,938	1,693	1,456
11,600	11,650	1,952	1,707	1,469
11,650	11,700	1,966	1,721	1,481
11,700	11,750	1,980	1,735	1,494
11,750	11,800	1,994	1,749	1,506
11,800	11,850	2,008	1,763	1,519
11,850	11,900	2,022	1,777	1,532
11,900	11,950	2,036	1,791	1,546
11,950	12,000	2,050	1,805	1,560
12,000	12,050	2,064	1,819	1,574
12,050	12,100	2,078	1,833	1,588
12,100	12,150	2,092	1,847	1,602
12,150	12,200	2,106	1,861	1,616
12,200	12,250	2,120	1,875	1,630
12,250	12,300	2,134	1,889	1,644
12,300	12,350	2,148	1,903	1,658
12,350	12,400	2,163	1,917	1,672
12,400	12,450	2,179	1,931	1,686
12,450	12,500	2,195	1,945	1,700
12,500	12,550	2,211	1,959	1,714
12,550	12,600	2,227	1,973	1,728
12,600	12,650	2,243	1,987	1,742
12,650	12,700	2,259	2,001	1,756
12,700	12,750	2,275	2,015	1,770
12,750	12,800	2,291	2,029	1,784
12,800	12,850	2,307	2,043	1,798
12,850	12,900	2,323	2,057	1,812
12,900	12,950	2,339	2,071	1,826
12,950	13,000	2,355	2,085	1,840
13,000	13,050	2,371	2,099	1,854
13,050	13,100	2,387	2,113	1,868
13,100	13,150	2,403	2,128	1,882
13,150	13,200	2,419	2,144	1,896
13,200	13,250	2,435	2,160	1,910
13,250	13,300	2,451	2,176	1,924
13,300	13,350	2,467	2,192	1,938
13,350	13,400	2,483	2,208	1,952
13,400	13,450	2,499	2,224	1,966
13,450	13,500	2,515	2,240	1,980
13,500	13,550	2,531	2,256	1,994
13,550	13,600	2,547	2,272	2,008
13,600	13,650	2,563	2,288	2,022
13,650	13,700	2,579	2,304	2,036
13,700	13,750	2,595	2,320	2,050
13,750	13,800	2,611	2,336	2,064
13,800	13,850	2,627	2,352	2,078
13,850	13,900	2,643	2,368	2,093
13,900	13,950	2,659	2,384	2,109
13,950	14,000	2,675	2,400	2,125
14,000	14,050	2,691	2,416	2,141
14,050	14,100	2,707	2,432	2,157
14,100	14,150	2,723	2,448	2,173
14,150	14,200	2,739	2,464	2,189
14,200	14,250	2,755	2,480	2,205
14,250	14,300	2,771	2,496	2,221
14,300	14,350	2,787	2,512	2,237
14,350	14,400	2,804	2,528	2,253
14,400	14,450	2,822	2,544	2,269
14,450	14,500	2,840	2,560	2,285
14,500	14,550	2,858	2,576	2,301
14,550	14,600	2,876	2,592	2,317
14,600	14,650	2,894	2,608	2,333
14,650	14,700	2,912	2,624	2,349
14,700	14,750	2,930	2,640	2,365
14,750	14,800	2,948	2,656	2,381
14,800	14,850	2,966	2,672	2,397
14,850	14,900	2,984	2,688	2,413
14,900	14,950	3,002	2,704	2,429
14,950	15,000	3,020	2,720	2,445
15,000	15,050	3,038	2,736	2,461
15,050	15,100	3,056	2,752	2,477
15,100	15,150	3,074	2,769	2,493
15,150	15,200	3,092	2,787	2,509
15,200	15,250	3,110	2,805	2,525
15,250	15,300	3,128	2,823	2,541
15,300	15,350	3,146	2,841	2,557
15,350	15,400	3,164	2,859	2,573
15,400	15,450	3,182	2,877	2,589
15,450	15,500	3,200	2,895	2,605
15,500	15,550	3,218	2,913	2,621
15,550	15,600	3,236	2,931	2,637
15,600	15,650	3,254	2,949	2,653
15,650	15,700	3,272	2,967	2,669
15,700	15,750	3,290	2,985	2,685
15,750	15,800	3,308	3,003	2,701
15,800	15,850	3,326	3,021	2,717
15,850	15,900	3,344	3,039	2,734
15,900	15,950	3,362	3,057	2,752
15,950	16,000	3,380	3,075	2,770
16,000	16,050	3,398	3,093	2,788
16,050	16,100	3,416	3,111	2,806
16,100	16,150	3,434	3,129	2,824
16,150	16,200	3,452	3,147	2,842
16,200	16,250	3,470	3,165	2,860
16,250	16,300	3,488	3,183	2,878
16,300	16,350	3,506	3,201	2,896
16,350	16,400	3,525	3,219	2,914
16,400	16,450	3,544	3,237	2,932
16,450	16,500	3,564	3,255	2,950
16,500	16,550	3,583	3,273	2,968
16,550	16,600	3,603	3,291	2,986
16,600	16,650	3,622	3,309	3,004
16,650	16,700	3,642	3,327	3,022
16,700	16,750	3,661	3,345	3,040
16,750	16,800	3,681	3,363	3,058
16,800	16,850	3,700	3,381	3,076
16,850	16,900	3,720	3,399	3,094
16,900	16,950	3,739	3,417	3,112
16,950	17,000	3,759	3,435	3,130
17,000	17,050	3,778	3,453	3,148
17,050	17,100	3,798	3,471	3,166
17,100	17,150	3,817	3,490	3,184
17,150	17,200	3,837	3,509	3,202
17,200	17,250	3,856	3,529	3,220
17,250	17,300	3,876	3,548	3,238
17,300	17,350	3,895	3,568	3,256
17,350	17,400	3,915	3,587	3,274
17,400	17,450	3,934	3,607	3,292
17,450	17,500	3,954	3,626	3,310
17,500	17,550	3,973	3,646	3,328
17,550	17,600	3,993	3,665	3,346
17,600	17,650	4,012	3,685	3,364
17,650	17,700	4,032	3,704	3,382
17,700	17,750	4,051	3,724	3,400
17,750	17,800	4,071	3,743	3,418
17,800	17,850	4,090	3,763	3,436
17,850	17,900	4,110	3,782	3,455
17,900	17,950	4,129	3,802	3,474
17,950	18,000	4,149	3,821	3,494
18,000	18,050	4,168	3,841	3,513
18,050	18,100	4,188	3,860	3,533
18,100	18,150	4,207	3,880	3,552
18,150	18,200	4,227	3,899	3,572
18,200	18,250	4,246	3,919	3,591
18,250	18,300	4,266	3,938	3,611
18,300	18,350	4,285	3,958	3,630
18,350	18,400	4,306	3,977	3,650
18,400	18,450	4,327	3,997	3,669
18,450	18,500	4,348	4,016	3,689
18,500	18,550	4,369	4,036	3,708
18,550	18,600	4,390	4,055	3,728
18,600	18,650	4,411	4,075	3,747
18,650	18,700	4,432	4,094	3,767
18,700	18,750	4,453	4,114	3,786
18,750	18,800	4,474	4,133	3,806
18,800	18,850	4,495	4,153	3,825
18,850	18,900	4,516	4,172	3,845
18,900	18,950	4,537	4,192	3,864
18,950	19,000	4,558	4,211	3,884
19,000	19,050	4,579	4,231	3,903
19,050	19,100	4,600	4,250	3,923
19,100	19,150	4,621	4,271	3,942
19,150	19,200	4,642	4,292	3,962
19,200	19,250	4,663	4,313	3,981
19,250	19,300	4,684	4,334	4,001
19,300	19,350	4,705	4,355	4,020
19,350	19,400	4,726	4,376	4,040
19,400	19,450	4,747	4,397	4,059
19,450	19,500	4,768	4,418	4,079
19,500	19,550	4,789	4,439	4,098
19,550	19,600	4,810	4,460	4,118
19,600	19,650	4,831	4,481	4,137
19,650	19,700	4,852	4,502	4,157
19,700	19,750	4,873	4,523	4,176
19,750	19,800	4,894	4,544	4,196
19,800	19,850	4,915	4,565	4,215
19,850	19,900	4,936	4,586	4,236
19,900	19,950	4,957	4,607	4,257
19,950	20,000	4,978	4,628	4,278

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1978 Tax Table D—UNMARRIED HEAD OF HOUSEHOLD (Filing Status Box 4)

(For unmarried (including certain married persons who live apart and abandoned spouses) or legally separated persons who qualify as heads of household with income of $20,000 or less on Form 1040, line 34, who claim 8 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040, line 34. Read across to the column headed by the total number of exemptions claimed on Form 1040, line 7. The amount shown where the two lines meet is your tax. Enter on Form 1040, line 35. The $2,200 zero bracket amount, your deduction for exemptions and the general tax credit have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

If Form 1040, line 34, is—		And the total number of exemptions claimed on line 7 is—							
Over	But not over	1	2	3	4	5	6	7	8
		Your tax is—							
If $3,200 or less your tax is 0									
3,200	3,250	4	0	0	0	0	0	0	0
3,250	3,300	11	0	0	0	0	0	0	0
3,300	3,350	18	0	0	0	0	0	0	0
3,350	3,400	25	0	0	0	0	0	0	0
3,400	3,450	32	0	0	0	0	0	0	0
3,450	3,500	39	0	0	0	0	0	0	0
3,500	3,550	46	0	0	0	0	0	0	0
3,550	3,600	53	0	0	0	0	0	0	0
3,600	3,650	60	0	0	0	0	0	0	0
3,650	3,700	67	0	0	0	0	0	0	0
3,700	3,750	74	0	0	0	0	0	0	0
3,750	3,800	81	0	0	0	0	0	0	0
3,800	3,850	88	0	0	0	0	0	0	0
3,850	3,900	95	0	0	0	0	0	0	0
3,900	3,950	102	0	0	0	0	0	0	0
3,950	4,000	109	0	0	0	0	0	0	0
4,000	4,050	117	0	0	0	0	0	0	0
4,050	4,100	125	0	0	0	0	0	0	0
4,100	4,150	133	0	0	0	0	0	0	0
4,150	4,200	141	0	0	0	0	0	0	0
4,200	4,250	149	4	0	0	0	0	0	0
4,250	4,300	157	11	0	0	0	0	0	0
4,300	4,350	165	18	0	0	0	0	0	0
4,350	4,400	173	25	0	0	0	0	0	0
4,400	4,450	181	32	0	0	0	0	0	0
4,450	4,500	189	39	0	0	0	0	0	0
4,500	4,550	197	46	0	0	0	0	0	0
4,550	4,600	205	53	0	0	0	0	0	0
4,600	4,650	213	60	0	0	0	0	0	0
4,650	4,700	221	67	0	0	0	0	0	0
4,700	4,750	229	74	0	0	0	0	0	0
4,750	4,800	236	82	0	0	0	0	0	0
4,800	4,850	243	90	0	0	0	0	0	0
4,850	4,900	250	98	0	0	0	0	0	0
4,900	4,950	257	106	0	0	0	0	0	0
4,950	5,000	264	114	0	0	0	0	0	0
5,000	5,050	272	122	0	0	0	0	0	0
5,050	5,100	280	130	0	0	0	0	0	0
5,100	5,150	288	138	0	0	0	0	0	0
5,150	5,200	296	146	0	0	0	0	0	0
5,200	5,250	304	154	4	0	0	0	0	0
5,250	5,300	312	162	11	0	0	0	0	0
5,300	5,350	320	170	18	0	0	0	0	0
5,350	5,400	328	178	25	0	0	0	0	0
5,400	5,450	336	186	32	0	0	0	0	0
5,450	5,500	344	194	39	0	0	0	0	0
5,500	5,550	352	202	47	0	0	0	0	0
5,550	5,600	360	210	55	0	0	0	0	0
5,600	5,650	368	218	63	0	0	0	0	0
5,650	5,700	376	226	71	0	0	0	0	0
5,700	5,750	384	235	79	0	0	0	0	0
5,750	5,800	392	244	87	0	0	0	0	0
5,800	5,850	400	253	95	0	0	0	0	0
5,850	5,900	408	262	103	0	0	0	0	0
5,900	5,950	416	271	111	0	0	0	0	0
5,950	6,000	424	280	119	0	0	0	0	0
6,000	6,050	432	289	127	0	0	0	0	0
6,050	6,100	440	298	135	0	0	0	0	0
6,100	6,150	448	307	143	0	0	0	0	0
6,150	6,200	456	316	151	0	0	0	0	0
6,200	6,250	464	325	159	4	0	0	0	0
6,250	6,300	472	334	167	12	0	0	0	0
6,300	6,350	480	343	175	20	0	0	0	0
6,350	6,400	488	352	183	28	0	0	0	0
6,400	6,450	496	361	191	36	0	0	0	0
6,450	6,500	504	370	200	44	0	0	0	0
6,500	6,550	512	379	209	52	0	0	0	0
6,550	6,600	520	388	218	60	0	0	0	0
6,600	6,650	528	397	227	68	0	0	0	0
6,650	6,700	536	406	236	76	0	0	0	0
6,700	6,750	544	415	245	84	0	0	0	0
6,750	6,800	552	424	254	92	0	0	0	0
6,800	6,850	560	433	263	100	0	0	0	0
6,850	6,900	568	442	272	108	0	0	0	0
6,900	6,950	576	451	281	116	0	0	0	0
6,950	7,000	584	460	290	124	0	0	0	0
7,000	7,050	593	469	299	132	0	0	0	0
7,050	7,100	601	478	308	140	0	0	0	0
7,100	7,150	610	487	317	148	0	0	0	0
7,150	7,200	618	496	326	156	1	0	0	0
7,200	7,250	627	504	335	165	9	0	0	0
7,250	7,300	635	512	344	174	17	0	0	0
7,300	7,350	644	520	353	183	25	0	0	0
7,350	7,400	652	528	362	192	33	0	0	0
7,400	7,450	661	536	371	201	41	0	0	0
7,450	7,500	669	544	380	210	49	0	0	0
7,500	7,550	678	552	389	219	57	0	0	0
7,550	7,600	686	560	398	228	65	0	0	0
7,600	7,650	695	568	407	237	73	0	0	0
7,650	7,700	703	576	416	246	81	0	0	0
7,700	7,750	712	584	425	255	89	0	0	0
7,750	7,800	720	593	434	264	97	0	0	0
7,800	7,850	729	601	443	273	105	0	0	0
7,850	7,900	737	610	452	282	113	0	0	0
7,900	7,950	746	618	461	291	121	0	0	0
7,950	8,000	754	627	470	300	130	0	0	0
8,000	8,050	763	635	479	309	139	0	0	0
8,050	8,100	771	644	488	318	148	0	0	0
8,100	8,150	780	652	497	327	157	0	0	0
8,150	8,200	788	661	506	336	166	6	0	0
8,200	8,250	797	669	515	345	175	14	0	0
8,250	8,300	805	678	524	354	184	22	0	0
8,300	8,350	814	686	533	363	193	30	0	0
8,350	8,400	822	695	542	372	202	38	0	0
8,400	8,450	831	703	551	381	211	46	0	0
8,450	8,500	839	712	560	390	220	54	0	0
8,500	8,550	848	720	569	399	229	62	0	0
8,550	8,600	856	729	579	408	238	70	0	0
8,600	8,650	865	737	588	417	247	78	0	0
8,650	8,700	873	746	598	426	256	86	0	0
8,700	8,750	882	754	607	435	265	95	0	0
8,750	8,800	890	763	617	444	274	104	0	0

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1978 Tax Table D—UNMARRIED HEAD OF HOUSEHOLD (Filing Status Box 4)

(Continued) (If your income or exemptions are not covered, use Schedule TC (Form 1040), Part I to figure your tax)

If Form 1040, line 34, is—		And the total number of exemptions claimed on line 7 is—							
Over	But not over	1	2	3	4	5	6	7	8
		Your tax is—							
8,800	8,850	899	771	626	453	283	113	0	0
8,850	8,900	907	780	636	462	292	122	0	0
8,900	8,950	916	788	645	471	301	131	0	0
8,950	9,000	925	797	655	480	310	140	0	0
9,000	9,050	935	805	664	489	319	149	0	0
9,050	9,100	945	814	674	498	328	158	0	0
9,100	9,150	955	822	683	507	337	167	3	0
9,150	9,200	965	831	693	516	346	176	11	0
9,200	9,250	975	839	702	525	355	185	19	0
9,250	9,300	985	848	712	534	364	194	27	0
9,300	9,350	995	856	721	544	373	203	35	0
9,350	9,400	1,005	865	731	553	382	212	43	0
9,400	9,450	1,015	873	740	563	391	221	51	0
9,450	9,500	1,025	882	750	572	400	230	60	0
9,500	9,550	1,035	890	759	582	409	239	69	0
9,550	9,600	1,045	899	769	591	418	248	78	0
9,600	9,650	1,055	907	778	601	427	257	87	0
9,650	9,700	1,065	916	788	610	436	266	96	0
9,700	9,750	1,075	925	797	620	445	275	105	0
9,750	9,800	1,085	935	806	629	454	284	114	0
9,800	9,850	1,095	945	814	639	463	293	123	0
9,850	9,900	1,105	955	822	648	472	302	132	0
9,900	9,950	1,115	965	831	658	481	311	141	0
9,950	10,000	1,125	975	839	667	490	320	150	0
10,000	10,050	1,135	985	848	677	499	329	159	0
10,050	10,100	1,145	995	856	686	509	338	168	0
10,100	10,150	1,155	1,005	865	696	518	347	177	8
10,150	10,200	1,165	1,015	873	705	528	356	186	16
10,200	10,250	1,175	1,025	882	715	537	365	195	25
10,250	10,300	1,185	1,035	890	724	547	374	204	34
10,300	10,350	1,195	1,045	899	734	556	383	213	43
10,350	10,400	1,205	1,055	907	743	566	392	222	52
10,400	10,450	1,215	1,065	916	753	575	401	231	61
10,450	10,500	1,225	1,075	925	762	585	410	240	70
10,500	10,550	1,235	1,085	935	772	594	419	249	79
10,550	10,600	1,245	1,095	945	781	604	428	258	88
10,600	10,650	1,255	1,105	955	791	613	437	267	97
10,650	10,700	1,265	1,115	965	800	623	446	276	106
10,700	10,750	1,275	1,125	975	810	632	455	285	115
10,750	10,800	1,285	1,135	985	819	642	464	294	124
10,800	10,850	1,295	1,145	995	829	651	474	303	133
10,850	10,900	1,305	1,155	1,005	838	661	483	312	142
10,900	10,950	1,315	1,165	1,015	848	670	493	321	151
10,950	11,000	1,325	1,175	1,025	857	680	502	330	160
11,000	11,050	1,336	1,185	1,035	867	689	512	339	169
11,050	11,100	1,346	1,195	1,045	876	699	521	348	178
11,100	11,150	1,357	1,206	1,055	886	708	531	357	187
11,150	11,200	1,367	1,215	1,065	895	718	540	366	196
11,200	11,250	1,378	1,225	1,075	906	727	550	375	205
11,250	11,300	1,388	1,235	1,085	917	737	559	384	214
11,300	11,350	1,399	1,245	1,095	928	746	569	393	223
11,350	11,400	1,409	1,255	1,105	939	756	578	402	232
11,400	11,450	1,420	1,265	1,115	950	765	588	411	241
11,450	11,500	1,430	1,275	1,125	961	775	597	420	250
11,500	11,550	1,441	1,285	1,135	972	784	607	429	259
11,550	11,600	1,451	1,295	1,145	983	794	616	439	268
11,600	11,650	1,462	1,305	1,155	994	803	626	448	277
11,650	11,700	1,472	1,315	1,165	1,005	813	635	458	286
11,700	11,750	1,483	1,325	1,175	1,016	822	645	467	295
11,750	11,800	1,493	1,336	1,185	1,027	832	654	477	304
11,800	11,850	1,504	1,346	1,195	1,038	841	664	486	313
11,850	11,900	1,514	1,357	1,206	1,049	851	673	496	322
11,900	11,950	1,525	1,367	1,215	1,060	860	683	505	331
11,950	12,000	1,536	1,378	1,225	1,071	871	692	515	340
12,000	12,050	1,547	1,388	1,235	1,082	882	702	524	349
12,050	12,100	1,559	1,399	1,245	1,093	893	711	534	358
12,100	12,150	1,570	1,409	1,256	1,104	904	721	543	367
12,150	12,200	1,582	1,420	1,266	1,115	915	730	553	376
12,200	12,250	1,593	1,430	1,275	1,125	926	740	562	385
12,250	12,300	1,605	1,441	1,285	1,135	937	749	572	394
12,300	12,350	1,616	1,451	1,295	1,145	948	759	581	404
12,350	12,400	1,628	1,462	1,305	1,155	959	768	591	413
12,400	12,450	1,639	1,472	1,315	1,165	970	778	600	423
12,450	12,500	1,651	1,483	1,325	1,175	981	787	610	432
12,500	12,550	1,662	1,493	1,336	1,186	992	797	619	442
12,550	12,600	1,674	1,504	1,346	1,195	1,003	806	629	451
12,600	12,650	1,685	1,514	1,357	1,206	1,014	816	638	461
12,650	12,700	1,697	1,525	1,367	1,215	1,025	825	648	470
12,700	12,750	1,708	1,536	1,378	1,225	1,036	836	657	480
12,750	12,800	1,720	1,547	1,388	1,236	1,047	847	667	489
12,800	12,850	1,731	1,559	1,399	1,245	1,058	858	676	499
12,850	12,900	1,743	1,570	1,409	1,255	1,069	869	686	508
12,900	12,950	1,754	1,582	1,420	1,266	1,080	880	695	518
12,950	13,000	1,766	1,593	1,430	1,275	1,091	891	705	527
13,000	13,050	1,779	1,605	1,441	1,286	1,102	902	714	537
13,050	13,100	1,791	1,616	1,451	1,295	1,113	913	724	546
13,100	13,150	1,804	1,628	1,462	1,305	1,124	924	733	556
13,150	13,200	1,816	1,639	1,472	1,315	1,135	935	743	565
13,200	13,250	1,829	1,651	1,483	1,325	1,146	946	752	575
13,250	13,300	1,841	1,662	1,493	1,336	1,157	957	762	584
13,300	13,350	1,854	1,674	1,504	1,346	1,168	968	771	594
13,350	13,400	1,866	1,685	1,514	1,357	1,179	979	781	603
13,400	13,450	1,879	1,697	1,525	1,367	1,190	990	790	613
13,450	13,500	1,891	1,708	1,536	1,378	1,201	1,001	801	622
13,500	13,550	1,904	1,720	1,547	1,388	1,212	1,012	812	632
13,550	13,600	1,916	1,731	1,559	1,399	1,223	1,023	823	641
13,600	13,650	1,929	1,743	1,570	1,409	1,234	1,034	834	651
13,650	13,700	1,941	1,754	1,582	1,420	1,245	1,045	845	660
13,700	13,750	1,954	1,766	1,593	1,430	1,256	1,056	856	670
13,750	13,800	1,966	1,779	1,605	1,441	1,267	1,067	867	679
13,800	13,850	1,979	1,791	1,616	1,451	1,278	1,078	878	689
13,850	13,900	1,991	1,804	1,628	1,462	1,289	1,089	889	698
13,900	13,950	2,004	1,816	1,639	1,472	1,300	1,100	900	708
13,950	14,000	2,016	1,829	1,651	1,483	1,311	1,111	911	717
14,000	14,050	2,029	1,841	1,662	1,493	1,322	1,122	922	727
14,050	14,100	2,041	1,854	1,674	1,504	1,334	1,133	933	736
14,100	14,150	2,054	1,866	1,685	1,514	1,345	1,144	944	746
14,150	14,200	2,066	1,879	1,697	1,525	1,357	1,155	955	755
14,200	14,250	2,079	1,891	1,708	1,536	1,368	1,166	966	766
14,250	14,300	2,091	1,904	1,720	1,547	1,380	1,177	977	777
14,300	14,350	2,104	1,916	1,731	1,559	1,391	1,188	988	788
14,350	14,400	2,116	1,929	1,743	1,570	1,403	1,199	999	799

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1978 Tax Table D—UNMARRIED HEAD OF HOUSEHOLD (Filing Status Box 4)

(Continued) (If your income or exemptions are not covered, use Schedule TC (Form 1040), Part I to figure your tax)

If Form 1040, line 34, is—		And the total number of exemptions claimed on line 7 is—							
Over	But not over	1	2	3	4	5	6	7	8
		Your tax is—							
14,400	14,450	2,129	1,941	1,754	1,582	1,414	1,210	1,010	810
14,450	14,500	2,141	1,954	1,766	1,593	1,426	1,221	1,021	821
14,500	14,550	2,154	1,966	1,779	1,605	1,437	1,232	1,032	832
14,550	14,600	2,166	1,979	1,791	1,616	1,449	1,243	1,043	843
14,600	14,650	2,179	1,991	1,804	1,628	1,460	1,254	1,054	854
14,650	14,700	2,191	2,004	1,816	1,639	1,472	1,265	1,065	865
14,700	14,750	2,204	2,016	1,829	1,651	1,483	1,276	1,076	876
14,750	14,800	2,216	2,029	1,841	1,662	1,493	1,287	1,087	887
14,800	14,850	2,229	2,041	1,854	1,674	1,504	1,299	1,098	898
14,850	14,900	2,241	2,054	1,866	1,685	1,514	1,310	1,109	909
14,900	14,950	2,254	2,066	1,879	1,697	1,525	1,322	1,120	920
14,950	15,000	2,267	2,079	1,891	1,708	1,536	1,333	1,131	931
15,000	15,050	2,280	2,091	1,904	1,720	1,547	1,345	1,142	942
15,050	15,100	2,294	2,104	1,916	1,731	1,559	1,356	1,153	953
15,100	15,150	2,307	2,116	1,929	1,743	1,570	1,368	1,164	964
15,150	15,200	2,321	2,129	1,941	1,754	1,582	1,379	1,175	975
15,200	15,250	2,334	2,141	1,954	1,766	1,593	1,391	1,186	986
15,250	15,300	2,348	2,154	1,966	1,779	1,605	1,402	1,197	997
15,300	15,350	2,361	2,166	1,979	1,791	1,616	1,414	1,208	1,008
15,350	15,400	2,375	2,179	1,991	1,804	1,628	1,425	1,219	1,019
15,400	15,450	2,388	2,191	2,004	1,816	1,639	1,437	1,230	1,030
15,450	15,500	2,402	2,204	2,016	1,829	1,651	1,448	1,241	1,041
15,500	15,550	2,415	2,216	2,029	1,841	1,662	1,460	1,252	1,052
15,550	15,600	2,429	2,229	2,041	1,854	1,674	1,471	1,264	1,063
15,600	15,650	2,442	2,241	2,054	1,866	1,685	1,483	1,275	1,074
15,650	15,700	2,456	2,254	2,066	1,879	1,697	1,494	1,287	1,085
15,700	15,750	2,469	2,267	2,079	1,891	1,708	1,506	1,298	1,096
15,750	15,800	2,483	2,280	2,091	1,904	1,720	1,517	1,310	1,107
15,800	15,850	2,496	2,294	2,104	1,916	1,731	1,529	1,321	1,118
15,850	15,900	2,510	2,307	2,116	1,929	1,743	1,540	1,333	1,129
15,900	15,950	2,523	2,321	2,129	1,941	1,754	1,552	1,344	1,140
15,950	16,000	2,537	2,334	2,141	1,954	1,766	1,563	1,356	1,151
16,000	16,050	2,550	2,348	2,154	1,966	1,779	1,575	1,367	1,162
16,050	16,100	2,564	2,361	2,166	1,979	1,791	1,586	1,379	1,173
16,100	16,150	2,577	2,375	2,179	1,991	1,804	1,598	1,390	1,184
16,150	16,200	2,591	2,388	2,191	2,004	1,816	1,609	1,402	1,195
16,200	16,250	2,604	2,402	2,204	2,016	1,829	1,621	1,413	1,206
16,250	16,300	2,618	2,415	2,216	2,029	1,841	1,632	1,425	1,217
16,300	16,350	2,631	2,429	2,229	2,041	1,854	1,644	1,436	1,229
16,350	16,400	2,645	2,442	2,241	2,054	1,866	1,655	1,448	1,240
16,400	16,450	2,658	2,456	2,254	2,066	1,879	1,667	1,459	1,252
16,450	16,500	2,672	2,469	2,267	2,079	1,891	1,678	1,471	1,263
16,500	16,550	2,685	2,483	2,280	2,091	1,904	1,690	1,482	1,275
16,550	16,600	2,699	2,496	2,294	2,104	1,916	1,701	1,494	1,286
16,600	16,650	2,712	2,510	2,307	2,116	1,929	1,713	1,505	1,298
16,650	16,700	2,726	2,523	2,321	2,129	1,941	1,724	1,517	1,309
16,700	16,750	2,739	2,537	2,334	2,141	1,954	1,736	1,528	1,321
16,750	16,800	2,753	2,550	2,348	2,154	1,966	1,749	1,540	1,332
16,800	16,850	2,766	2,564	2,361	2,166	1,979	1,761	1,551	1,344
16,850	16,900	2,780	2,577	2,375	2,179	1,991	1,774	1,563	1,355
16,900	16,950	2,793	2,591	2,388	2,191	2,004	1,786	1,574	1,367
16,950	17,000	2,807	2,604	2,402	2,204	2,016	1,799	1,586	1,378
17,000	17,050	2,821	2,618	2,415	2,216	2,029	1,811	1,597	1,390
17,050	17,100	2,835	2,631	2,429	2,229	2,041	1,824	1,609	1,401
17,100	17,150	2,849	2,645	2,442	2,241	2,054	1,836	1,620	1,413
17,150	17,200	2,863	2,658	2,456	2,254	2,066	1,849	1,632	1,424
17,200	17,250	2,877	2,672	2,469	2,267	2,079	1,861	1,643	1,436
17,250	17,300	2,891	2,685	2,483	2,280	2,091	1,874	1,655	1,447
17,300	17,350	2,905	2,699	2,496	2,294	2,104	1,886	1,666	1,459
17,350	17,400	2,919	2,712	2,510	2,307	2,116	1,899	1,678	1,470
17,400	17,450	2,933	2,726	2,523	2,321	2,129	1,911	1,689	1,482
17,450	17,500	2,947	2,739	2,537	2,334	2,141	1,924	1,701	1,493
17,500	17,550	2,961	2,753	2,550	2,348	2,154	1,936	1,714	1,505
17,550	17,600	2,975	2,766	2,564	2,361	2,166	1,949	1,726	1,516
17,600	17,650	2,989	2,780	2,577	2,375	2,179	1,961	1,739	1,528
17,650	17,700	3,003	2,793	2,591	2,388	2,191	1,974	1,751	1,539
17,700	17,750	3,017	2,807	2,604	2,402	2,204	1,986	1,764	1,551
17,750	17,800	3,031	2,821	2,618	2,415	2,216	1,999	1,776	1,562
17,800	17,850	3,045	2,835	2,631	2,429	2,229	2,011	1,789	1,574
17,850	17,900	3,059	2,849	2,645	2,442	2,241	2,024	1,801	1,585
17,900	17,950	3,073	2,863	2,658	2,456	2,254	2,036	1,814	1,597
17,950	18,000	3,087	2,877	2,672	2,469	2,267	2,049	1,826	1,608
18,000	18,050	3,101	2,891	2,685	2,483	2,280	2,061	1,839	1,620
18,050	18,100	3,115	2,905	2,699	2,496	2,294	2,074	1,851	1,631
18,100	18,150	3,129	2,919	2,712	2,510	2,307	2,086	1,864	1,643
18,150	18,200	3,143	2,933	2,726	2,523	2,321	2,099	1,876	1,654
18,200	18,250	3,157	2,947	2,739	2,537	2,334	2,111	1,889	1,666
18,250	18,300	3,171	2,961	2,753	2,550	2,348	2,124	1,901	1,679
18,300	18,350	3,185	2,975	2,768	2,564	2,361	2,136	1,914	1,691
18,350	18,400	3,199	2,989	2,780	2,577	2,375	2,149	1,926	1,704
18,400	18,450	3,213	3,003	2,793	2,591	2,388	2,161	1,939	1,716
18,450	18,500	3,227	3,017	2,807	2,604	2,402	2,174	1,951	1,729
18,500	18,550	3,241	3,031	2,821	2,618	2,415	2,186	1,964	1,741
18,550	18,600	3,255	3,045	2,835	2,631	2,429	2,199	1,976	1,754
18,600	18,650	3,269	3,059	2,849	2,645	2,442	2,211	1,989	1,766
18,650	18,700	3,283	3,073	2,863	2,658	2,456	2,224	2,001	1,779
18,700	18,750	3,297	3,087	2,877	2,672	2,469	2,237	2,014	1,791
18,750	18,800	3,311	3,101	2,891	2,685	2,483	2,250	2,026	1,804
18,800	18,850	3,325	3,115	2,905	2,699	2,496	2,264	2,039	1,816
18,850	18,900	3,339	3,129	2,919	2,712	2,510	2,277	2,051	1,829
18,900	18,950	3,353	3,143	2,933	2,726	2,523	2,291	2,064	1,841
18,950	19,000	3,368	3,157	2,947	2,739	2,537	2,304	2,076	1,854
19,000	19,050	3,383	3,171	2,961	2,753	2,550	2,318	2,089	1,866
19,050	19,100	3,399	3,185	2,975	2,766	2,564	2,331	2,101	1,879
19,100	19,150	3,414	3,199	2,989	2,780	2,577	2,345	2,114	1,891
19,150	19,200	3,430	3,213	3,003	2,793	2,591	2,358	2,126	1,904
19,200	19,250	3,445	3,227	3,017	2,807	2,604	2,372	2,139	1,916
19,250	19,300	3,461	3,241	3,031	2,821	2,618	2,385	2,151	1,929
19,300	19,350	3,476	3,255	3,045	2,835	2,631	2,399	2,164	1,941
19,350	19,400	3,492	3,269	3,059	2,849	2,645	2,412	2,176	1,954
19,400	19,450	3,507	3,283	3,073	2,863	2,658	2,426	2,189	1,966
19,450	19,500	3,523	3,297	3,087	2,877	2,672	2,439	2,202	1,979
19,500	19,550	3,538	3,311	3,101	2,891	2,685	2,453	2,215	1,991
19,550	19,600	3,554	3,325	3,115	2,905	2,699	2,466	2,229	2,004
19,600	19,650	3,569	3,339	3,129	2,919	2,712	2,480	2,242	2,016
19,650	19,700	3,585	3,353	3,143	2,933	2,726	2,493	2,256	2,029
19,700	19,750	3,600	3,368	3,157	2,947	2,739	2,507	2,269	2,041
19,750	19,800	3,616	3,383	3,171	2,961	2,753	2,520	2,283	2,054
19,800	19,850	3,631	3,399	3,185	2,975	2,766	2,534	2,296	2,066
19,850	19,900	3,647	3,414	3,199	2,989	2,780	2,547	2,310	2,079
19,900	19,950	3,662	3,430	3,213	3,003	2,793	2,561	2,323	2,091
19,950	20,000	3,678	3,445	3,227	3,017	2,807	2,574	2,337	2,104

Continued next column

1978 Tax Rate Schedules

If you cannot use one of the Tax Tables, figure your tax on the amount on Schedule TC, Part I, line 3, by using the appropriate Tax Rate Schedule on this page. Enter the tax on Schedule TC, Part I, line 4.
Note: *Your zero bracket amount has been built into these Tax Rate Schedules.*

SCHEDULE X—Single Taxpayers

Use this schedule if you checked Filing Status Box 1 on Form 1040—

If the amount on Schedule TC, Part I, line 3, is:		Enter on Schedule TC, Part I, line 4:	
Over—	But not over—		of the amount over—
Not over $2,200		—0—	
$2,200	$2,700	14%	$2,200
$2,700	$3,200	$70+15%	$2,700
$3,200	$3,700	$145+16%	$3,200
$3,700	$4,200	$225+17%	$3,700
$4,200	$6,200	$310+19%	$4,200
$6,200	$8,200	$690+21%	$6,200
$8,200	$10,200	$1,110+24%	$8,200
$10,200	$12,200	$1,590+25%	$10,200
$12,200	$14,200	$2,090+27%	$12,200
$14,200	$16,200	$2,630+29%	$14,200
$16,200	$18,200	$3,210+31%	$16,200
$18,200	$20,200	$3,830+34%	$18,200
$20,200	$22,200	$4,510+36%	$20,200
$22,200	$24,200	$5,230+38%	$22,200
$24,200	$28,200	$5,990+40%	$24,200
$28,200	$34,200	$7,590+45%	$28,200
$34,200	$40,200	$10,290+50%	$34,200
$40,200	$46,200	$13,290+55%	$40,200
$46,200	$52,200	$16,590+60%	$46,200
$52,200	$62,200	$20,190+62%	$52,200
$62,200	$72,200	$26,390+64%	$62,200
$72,200	$82,200	$32,790+66%	$72,200
$82,200	$92,200	$39,390+68%	$82,200
$92,200	$102,200	$46,190+69%	$92,200
$102,200	.....	$53,090+70%	$102,200

SCHEDULE Y—Married Taxpayers and Qualifying Widows and Widowers

Married Filing Joint Returns and Qualifying Widows and Widowers

Use this schedule if you checked Filing Status Box 2 or 5 on Form 1040—

If the amount on Schedule TC, Part I, line 3, is:		Enter on Schedule TC, Part I, line 4:	
Over—	But not over—		of the amount over—
Not over $3,200		—0—	
$3,200	$4,200	14%	$3,200
$4,200	$5,200	$140+15%	$4,200
$5,200	$6,200	$290+16%	$5,200
$6,200	$7,200	$450+17%	$6,200
$7,200	$11,200	$620+19%	$7,200
$11,200	$15,200	$1,380+22%	$11,200
$15,200	$19,200	$2,260+25%	$15,200
$19,200	$23,200	$3,260+28%	$19,200
$23,200	$27,200	$4,380+32%	$23,200
$27,200	$31,200	$5,660+36%	$27,200
$31,200	$35,200	$7,100+39%	$31,200
$35,200	$39,200	$8,660+42%	$35,200
$39,200	$43,200	$10,340+45%	$39,200
$43,200	$47,200	$12,140+48%	$43,200
$47,200	$55,200	$14,060+50%	$47,200
$55,200	$67,200	$18,060+53%	$55,200
$67,200	$79,200	$24,420+55%	$67,200
$79,200	$91,200	$31,020+58%	$79,200
$91,200	$103,200	$37,980+60%	$91,200
$103,200	$123,200	$45,180+62%	$103,200
$123,200	$143,200	$57,580+64%	$123,200
$143,200	$163,200	$70,380+66%	$143,200
$163,200	$183,200	$83,580+68%	$163,200
$183,200	$203,200	$97,180+69%	$183,200
$203,200	.....	$110,980+70%	$203,200

Married Filing Separate Returns

Use this schedule if you checked Filing Status Box 3 on Form 1040—

If the amount on Schedule TC, Part I, line 3, is:		Enter on Schedule TC, Part I, line 4:	
Over—	But not over—		of the amount over—
Not over $1,600		—0—	
$1,600	$2,100	14%	$1,600
$2,100	$2,600	$70+15%	$2,100
$2,600	$3,100	$145+16%	$2,600
$3,100	$3,600	$225+17%	$3,100
$3,600	$5,600	$310+19%	$3,600
$5,600	$7,600	$690+22%	$5,600
$7,600	$9,600	$1,130+25%	$7,600
$9,600	$11,600	$1,630+28%	$9,600
$11,600	$13,600	$2,190+32%	$11,600
$13,600	$15,600	$2,830+36%	$13,600
$15,600	$17,600	$3,550+39%	$15,600
$17,600	$19,600	$4,330+42%	$17,600
$19,600	$21,600	$5,170+45%	$19,600
$21,600	$23,600	$6,070+48%	$21,600
$23,600	$27,600	$7,030+50%	$23,600
$27,600	$33,600	$9,030+53%	$27,600
$33,600	$39,600	$12,210+55%	$33,600
$39,600	$45,600	$15,510+58%	$39,600
$45,600	$51,600	$18,990+60%	$45,600
$51,600	$61,600	$22,590+62%	$51,600
$61,600	$71,600	$28,790+64%	$61,600
$71,600	$81,600	$35,190+66%	$71,600
$81,600	$91,600	$41,790+68%	$81,600
$91,600	$101,600	$48,590+69%	$91,600
$101,600	.....	$55,490+70%	$101,600

SCHEDULE Z—Unmarried Heads of Household (including certain married persons who live apart (and abandoned spouses)—see page 6 of the Instructions)

Use this schedule if you checked Filing Status Box 4 on Form 1040—

If the amount on Schedule TC, Part I, line 3, is:		Enter on Schedule TC, Part I, line 4:	
Over—	But not over—		of the amount over—
Not over $2,200		—0—	
$2,200	$3,200	14%	$2,200
$3,200	$4,200	$140+16%	$3,200
$4,200	$6,200	$300+18%	$4,200
$6,200	$8,200	$660+19%	$6,200
$8,200	$10,200	$1,040+22%	$8,200
$10,200	$12,200	$1,480+23%	$10,200
$12,200	$14,200	$1,940+25%	$12,200
$14,200	$16,200	$2,440+27%	$14,200
$16,200	$18,200	$2,980+28%	$16,200
$18,200	$20,200	$3,540+31%	$18,200
$20,200	$22,200	$4,160+32%	$20,200
$22,200	$24,200	$4,800+35%	$22,200
$24,200	$26,200	$5,500+36%	$24,200
$26,200	$28,200	$6,220+38%	$26,200
$28,200	$30,200	$6,980+41%	$28,200
$30,200	$34,200	$7,800+42%	$30,200
$34,200	$38,200	$9,480+45%	$34,200
$38,200	$40,200	$11,280+48%	$38,200
$40,200	$42,200	$12,240+51%	$40,200
$42,200	$46,200	$13,260+52%	$42,200
$46,200	$52,200	$15,340+55%	$46,200
$52,200	$54,200	$18,640+56%	$52,200
$54,200	$66,200	$19,760+58%	$54,200
$66,200	$72,200	$26,720+59%	$66,200
$72,200	$78,200	$30,260+61%	$72,200
$78,200	$82,200	$33,920+62%	$78,200
$82,200	$90,200	$36,400+63%	$82,200
$90,200	$102,200	$41,440+64%	$90,200
$102,200	$122,200	$49,120+66%	$102,200
$122,200	$142,200	$62,320+67%	$122,200
$142,200	$162,200	$75,720+68%	$142,200
$162,200	$182,200	$89,320+69%	$162,200
$182,200	.....	$103,120+70%	$182,200

1978 Optional State Sales Tax Tables

Your itemized deduction for general sales tax paid can be estimated from these tables plus any qualifying tax on motor vehicles.

To use the tables:

Step 1—Figure your total available income.[1] Start with number of exemptions for you and your family. Count on line 1 if you were 65 or over or blind as part of your family size.

Step 2—Find your total available income in the Income[1] column that includes the amount listed for your family size. If your income is over $40,000 but not over $100,000, find your income in the section labeled "$40,001–$100,000." For your family size and State, find how much sales tax you paid on the amount listed for the line "$40,001–$100,000." If your income is over $100,000, your sales tax paid is not listed in the tables. To figure your sales tax deduction, use Step 3 if you checked Box 1, 2, or 5 on your tax return. Use Step 4 if you checked Box 3 or 4, or if you don't go over $100,000.

Step 3—Find your income in the Income[1] column that includes the amount listed for your family size. Then find your State and the amount of sales tax paid on that income. If your income is over $100,000, enter the largest of the sales tax amounts shown for your family size and State. Multiply this amount by the percentage listed for the line "$100,001–$150,000," for the amount listed for the line "$150,001–$200,000," for the amount listed for the line "$200,001–$250,000," for the amount listed for the line "$250,001–$500,000," and for the amount listed for the line "$500,001 and over." Add the results to the amount listed for the line "$40,001–$100,000." Enter the total on Schedule TC, Part I, line 4.

Step 4—Find your income in the Income[1] column that includes the amount listed for your family size. Then find your State and the amount of sales tax paid on that income. If your income is over $40,000, enter the largest of the sales tax amounts shown for your family size and State. Multiply this amount by the percentage listed for the line "$40,001–$100,000." Add the results to the amount listed for the line "$0–$40,000." Enter the total on Schedule TC, Part I, line 4.

Step 5—If you checked Box 4 on your tax return, use the Unmarried Head of Household Tax Rate Schedule on page 43 to figure your tax on the amount on Schedule TC, Part I, line 3. Enter the tax on Schedule TC, Part I, line 4.

Step 6—If you checked Box 3 on your tax return, use the Married Filing Separate Tax Rate Schedule on page 43 to figure your tax on the amount on Schedule TC, Part I, line 3. Enter the tax on Schedule TC, Part I, line 4.

Step 7—If you checked Box 1 on your tax return, use the Single Tax Rate Schedule on page 43 to figure your tax on the amount on Schedule TC, Part I, line 3. Enter the tax on Schedule TC, Part I, line 4.

Step 8—If you checked Box 2 or 5 on your tax return, use the Married Filing Joint Returns and Qualifying Widows and Widowers Tax Rate Schedule on page 43 to figure your tax on the amount on Schedule TC, Part I, line 3. Enter the tax on Schedule TC, Part I, line 4.

Step 9—Enter on Schedule TC, Part I, line 5, the sales tax paid on motor vehicles purchased in 1978. Use the table on page 15 to find the amount to enter. Add the amount paid on Schedule A, line 14, to the amount you enter on Schedule TC, Part I, line 5.

Income[1]	Alabama[2]						Arizona[3]						Arkansas[2]						California[4]					
	Family size						Family size						Family size						Family size					
	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
$1–$4,000	53	115	122	131	142	150	79	99	103	110	118	133	123	147	155	164	173	183	155	194	204	214	224	235
$4,001–$10,000	108	132	142	153	165	185	95	113	120	128	137	153	147	173	183	193	203	215	183	228	240	252	263	276
$10,001–$12,000	124	150	161	172	184	205	104	125	133	142	152	169	162	191	202	213	224	237	202	252	265	278	291	305
$12,001–$14,000	134	167	179	191	204	226	112	137	146	156	167	185	177	209	221	233	245	259	221	276	290	304	319	334
$14,001–$16,000	143	178	191	204	218	242	119	146	156	167	178	198	189	223	236	249	262	277	236	294	310	325	341	357
$16,001–$18,000	154	189	203	217	232	258	126	155	166	178	190	211	201	237	251	265	279	295	251	313	330	346	363	380
$18,001–$20,000	164	201	216	231	247	274	134	165	177	189	202	224	213	252	267	281	297	313	266	332	350	367	385	403
$20,001–$22,000	174	213	229	245	261	290	142	174	187	200	214	237	225	266	282	297	314	331	281	351	370	388	407	426
$22,001–$24,000	184	225	242	258	276	306	150	184	197	211	225	250	237	280	297	313	331	349	296	369	389	408	428	448
$24,001–$26,000	194	237	254	272	290	322	158	193	207	222	237	263	249	294	312	329	348	367	311	388	408	429	450	471
$26,001–$28,000	203	249	267	285	304	338	165	203	217	233	248	276	261	308	327	345	365	385	326	407	428	449	472	494
$28,001–$30,000	213	261	280	299	319	354	173	212	227	244	260	289	273	323	342	361	382	403	341	426	448	470	493	517
$30,001–$32,000	223	273	293	313	333	370	181	222	238	255	272	302	285	337	357	377	399	421	356	444	467	490	514	539
$32,001–$34,000	233	285	305	326	347	386	189	231	248	266	283	315	297	351	372	393	416	439	371	463	487	511	536	562
$34,001–$36,000	243	297	318	340	362	402	197	241	258	277	295	328	309	366	387	409	433	457	386	481	506	532	558	584
$36,001–$38,000	253	309	331	353	376	418	205	251	269	288	307	341	321	380	402	425	450	475	401	500	526	552	579	607
$38,001–$40,000	263	321	343	367	390	434	213	260	279	299	318	354	333	394	417	441	466	493	416	518	545	573	601	629
$40,001–$100,000 (See Step 3b)	263	321	343	367	390	434	213	260	279	299	318	354	333	394	417	441	466	493	416	518	545	573	601	629

Income[1]	Colorado[3]						Connecticut						Dist. of Columbia						Florida					
	Family size						Family size						Family size						Family size					
	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
$1–$4,000	74	93	97	104	112	121	86	104	112	119	127	137	74	92	96	102	110	118	72	83	83	83	83	83
$4,001–$10,000	97	106	113	121	130	145	112	121	130	138	148	165	97	106	113	121	130	145	88	96	96	96	96	96
$10,001–$12,000	112	122	131	140	151	169	129	140	151	160	172	192	112	122	131	140	151	169	102	110	110	110	110	110
$12,001–$14,000	125	137	147	157	169	189	144	157	169	179	192	215	125	137	147	157	169	189	114	123	123	123	123	123
$14,001–$16,000	136	150	161	172	185	207	158	172	185	196	211	236	136	150	161	172	185	207	125	135	135	135	135	135
$16,001–$18,000	147	162	174	186	200	224	171	186	200	212	228	255	147	162	174	186	200	224	135	146	146	146	146	146
$18,001–$20,000	158	174	187	200	215	241	184	200	215	228	245	274	158	174	187	200	215	241	145	156	156	156	156	156
$20,001–$22,000	168	185	199	213	229	256	196	213	229	242	261	292	168	185	199	213	229	256	154	166	166	166	166	166
$22,001–$24,000	178	196	211	226	243	272	208	226	243	257	277	310	178	196	211	226	243	272	163	176	176	176	176	176
$24,001–$26,000	188	207	223	239	257	288	220	239	257	272	293	328	188	207	223	239	257	288	172	186	186	186	186	186
$26,001–$28,000	198	218	235	252	271	303	232	252	271	287	309	346	198	218	235	252	271	303	181	195	195	195	195	195
$28,001–$30,000	208	229	247	265	285	319	244	265	285	302	325	364	208	229	247	265	285	319	190	205	205	205	205	205
$30,001–$32,000	218	240	259	278	299	335	256	278	299	317	341	382	218	240	259	278	299	335	199	215	215	215	215	215
$32,001–$34,000	228	251	271	291	313	350	268	291	313	332	357	400	228	251	271	291	313	350	208	225	225	225	225	225
$34,001–$36,000	238	262	283	304	327	366	280	304	327	347	373	418	238	262	283	304	327	366	217	235	235	235	235	235
$36,001–$38,000	248	273	295	317	341	382	292	317	341	362	389	436	248	273	295	317	341	382	226	244	244	244	244	244
$38,001–$40,000	258	284	307	330	355	398	304	330	355	377	405	454	258	284	307	330	355	398	235	254	254	254	254	254
$40,001–$100,000 (See Step 3b)	258	284	307	330	355	398	304	330	355	377	405	454	258	284	307	330	355	398	235	254	254	254	254	254

Income[1]	Georgia[3]						Hawaii						Idaho						Illinois[3]					
	Family size						Family size						Family size						Family size					
	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
$1–$4,000	79	99	103	110	118	133	123	147	155	164	173	183	86	96	100	107	115	124	83	104	108	115	123	132
$4,001–$10,000	82	113	120	128	137	153	147	173	183	193	203	215	91	107	118	126	135	151	101	127	135	144	154	172
$10,001–$12,000	104	125	133	142	152	169	162	191	202	213	224	237	101	117	131	142	153	171	117	146	155	165	177	197
$12,001–$14,000	124	147	156	167	178	198	177	209	221	233	245	259	110	128	143	155	167	187	131	163	174	185	198	221
$14,001–$16,000	143	168	178	190	203	226	189	223	236	249	262	277	119	138	154	167	180	202	144	179	191	204	218	243
$16,001–$18,000	161	189	200	214	228	254	201	237	251	265	279	295	128	148	165	179	193	216	156	194	207	221	236	263
$18,001–$20,000	178	209	222	237	253	281	213	252	267	281	297	313	137	159	177	191	206	231	167	208	222	237	253	282
$20,001–$22,000	195	229	243	259	277	308	225	266	282	297	314	331	146	169	188	203	219	245	178	221	236	252	269	300
$22,001–$24,000	212	249	264	281	301	335	237	280	297	313	331	349	154	179	199	215	232	260	188	234	250	267	285	317
$24,001–$26,000	229	269	285	303	325	361	249	294	312	329	348	367	163	189	210	227	245	274	198	247	264	282	301	335
$26,001–$28,000	246	289	306	325	348	387	261	308	327	345	365	385	172	199	221	239	258	288	208	259	277	296	316	352
$28,001–$30,000	263	309	327	347	372	413	273	323	342	361	382	403	181	209	232	251	271	303	218	272	291	311	332	369
$30,001–$32,000	280	329	348	369	395	439	285	337	357	377	399	421	190	219	243	263	284	317	228	284	304	325	347	386
$32,001–$34,000	297	349	369	391	419	465	297	351	372	393	416	439	199	229	254	275	297	331	238	297	317	339	362	403
$34,001–$36,000	314	369	390	413	442	491	309	366	387	409	433	457	208	239	265	287	310	345	248	309	330	353	377	420
$36,001–$38,000	331	389	411	435	466	517	321	380	402	425	450	475	217	249	276	299	323	359	258	322	344	367	392	437
$38,001–$40,000	348	409	432	457	489	543	333	394	417	441	466	493	226	259	287	311	336	373	268	334	357	381	407	454
$40,001–$100,000 (See Step 3b)	348	409	432	457	489	543	333	394	417	441	466	493	226	259	287	311	336	373	268	334	357	381	407	454

Income[1]	Indiana						Iowa						Kansas[3]						Kentucky					
	Family size						Family size						Family size						Family size					
	1	2	3	4	5	Over 5	1	2	3,4,&5			Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
$1–$4,000	69	89	93	100	108	117	71	91	95			105	85	105	111	118	126	135	107	123	128	138	148	159
$4,001–$10,000	84	108	113	122	131	142	87	111	116			128	103	128	135	144	153	165	130	150	156	168	180	194
$10,001–$12,000	101	131	138	149	160	173	106	135	141			156	125	155	164	175	186	201	158	182	190	205	219	236
$12,001–$14,000	117	151	159	172	185	199	122	156	163			180	144	179	189	202	214	232	182	210	219	236	253	272
$14,001–$16,000	131	169	178	192	207	223	137	174	182			201	161	200	211	225	239	259	203	234	244	263	282	303
$16,001–$18,000	145	187	197	213	229	247	151	193	202			223	178	221	233	249	264	286	224	258	269	290	311	334
$18,001–$20,000	158	204	215	232	250	269	165	210	220			243	194	241	254	271	288	312	244	281	293	316	339	364
$20,001–$22,000	171	220	232	250	270	290	178	227	237			262	209	260	274	293	311	336	263	303	316	340	365	392
$22,001–$24,000	183	236	248	268	289	311	191	243	254			281	224	278	294	314	333	360	282	325	338	364	391	420
$24,001–$26,000	195	251	264	285	307	331	203	259	270			299	239	296	313	334	355	384	300	346	360	388	416	447
$26,001–$28,000	207	266	280	302	325	350	215	274	286			317	253	314	332	354	376	407	318	366	381	411	441	474
$28,001–$30,000	218	281	295	318	343	369	227	289	301			334	267	331	350	374	397	429	335	386	402	433	465	500
$30,001–$32,000	229	295	310	334	360	388	238	304	316			351	281	348	368	393	417	451	352	406	422	455	489	525
$32,001–$34,000	240	309	325	350	377	406	249	318	331			368	295	365	386	412	438	473	369	425	443	477	512	550
$34,001–$36,000	251	323	340	366	394	424	260	332	346			384	309	382	404	431	458	495	386	445	463	499	536	576
$36,001–$38,000	262	337	354	382	411	442	271	346	360			400	323	399	422	450	478	517	403	465	484	521	560	602
$38,001–$40,000	273	351	369	397	428	460	282	360	375			417	337	416	440	469	499	539	420	485	504	543	584	627
$40,001–$100,000 (See Step 3b)	273	351	369	397	428	460	282	360	375			417	337	416	440	469	499	539	420	485	504	543	584	627

Income[1]	Louisiana[3]						Maine[3]						Maryland						Massachusetts[3]					
	Family size						Family size						Family size						Family size					
	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
$1–$4,000	107	123	128	138	148	159	126	146	153	163	173	184	107	123	128	138	148	159	126	146	153	163	173	184
$4,001–$10,000	111	144	153	165	177	191	130	168	179	191	204	220	111	144	153	165	177	191	130	168	179	191	204	220
$10,001–$12,000	144	167	176	189	203	219	168	195	205	220	236	255	144	167	176	189	203	219	168	195	205	220	236	255
$12,001–$14,000	167	194	204	219	235	254	195	226	238	255	273	295	167	194	204	219	235	254	195	226	238	255	273	295
$14,001–$16,000	189	219	231	248	266	287	220	255	269	288	309	333	189	219	231	248	266	287	220	255	269	288	309	333
$16,001–$18,000	210	244	257	276	296	319	245	284	299	320	344	371	210	244	257	276	296	319	245	284	299	320	344	371
$18,001–$20,000	231	268	282	303	325	350	268	311	328	351	377	407	231	268	282	303	325	350	268	311	328	351	377	407
$20,001–$22,000	251	291	307	329	353	381	291	338	356	382	410	442	251	291	307	329	353	381	291	338	356	382	410	442
$22,001–$24,000	271	314	331	355	381	411	314	364	384	411	442	477	271	314	331	355	381	411	314	364	384	411	442	477
$24,001–$26,000	290	336	354	380	408	440	336	390	411	440	473	510	290	336	354	380	408	440	336	390	411	440	473	510
$26,001–$28,000	309	358	377	404	434	468	358	415	438	469	503	543	309	358	377	404	434	468	358	415	438	469	503	543
$28,001–$30,000	327	379	399	428	459	496	379	439	463	496	533	575	327	379	399	428	459	496	379	439	463	496	533	575
$30,001–$32,000	345	400	421	452	485	523	400	464	489	524	563	607	345	400	421	452	485	523	400	464	489	524	563	607
$32,001–$34,000	363	421	443	475	510	550	421	488	514	551	592	639	363	421	443	475	510	550	421	488	514	551	592	639
$34,001–$36,000	381	442	465	499	536	578	442	512	540	579	622	671	381	442	465	499	536	578	442	512	540	579	622	671
$36,001–$38,000	399	463	487	523	562	606	463	537	566	607	652	703	399	463	487	523	562	606	463	537	566	607	652	703
$38,001–$40,000	417	484	509	546	587	633	484	561	591	634	681	735	417	484	509	546	587	633	484	561	591	634	681	735
$40,001–$100,000 (See Step 3b)	417	484	509	546	587	633	484	561	591	634	681	735	417	484	509	546	587

1978 Optional State Sales Tax Tables—Cont.

Your finished schedule for general sales tax paid may be different from these tables if you qualify to take larger relief on the Home Rated on page 15. To use the tables:

Step 1—Figure your total available income.[1]

Step 2—Count the number of exemptions for you and your family. Do not count exemptions claimed for being 65 or over or blind as part of your family size.

Step 3—Find your total available income in the first column that includes your figure. Then follow across to the column for the number of exemptions for your family size.

Step 4—If your income is over $40,000 but not over $100,000, find the deduction listed for your State on the tables and read across to find the amount of sales tax for your family size.

Step 5—If your income is over $100,000 (over $50,000 for married persons filing separately), see the instructions for the deduction for income of over $100,000. To figure your sales tax deduction, use Step 5 if you don't go over $150,000.

On Schedule A, Line 14, enter the larger of the sales tax estimate from this table or the amount your records show that you paid.

Income[1]	Mississippi						Missouri[2]						Nebraska[2]						Nevada[2]					
	Family size					Over	Family size					Over	Family size					Over	Family size					Over
	1	2	3	4	5	5	1	2	3	4	5	5	1	2	3	4	5	5	1	2	3	4	5	5
$1–$3,999	148	183	193	203	216	241	82	102	107	114	122	138	78	98	103	111	119	125	78	96	102	110	119	135
$4,000–$4,999	176	208	226	236	251	278	95	116	124	132	142	158	92	111	120	129	138	154	91	109	118	128	138	155
$5,000–$5,999	192	232	252	268	283	311	108	128	140	149	160	177	104	123	135	145	155	172	103	122	135	145	156	174
$6,000–$6,999	213	253	279	294	313	343	119	140	154	165	176	196	115	134	148	160	171	189	115	133	148	160	172	191
$7,000–$7,999	232	273	303	320	341	372	130	151	169	179	191	210	125	145	162	174	185	204	126	143	163	175	187	207
$8,000–$8,999	250	293	327	345	368	399	140	161	181	193	206	225	135	154	174	187	199	218	136	153	176	189	202	222
$9,000–$9,999	267	308	349	369	393	425	150	170	193	206	220	239	145	163	186	199	213	232	146	163	188	202	216	236
$10,000–$11,999	284	325	370	392	418	450	160	179	205	219	233	253	154	172	198	211	226	245	156	172	200	215	229	250
$12,000–$13,999	308	341	391	414	441	474	169	188	216	231	246	266	163	180	208	223	238	257	165	180	211	227	242	263
$14,000–$15,999	315	357	411	435	464	497	178	196	227	243	259	279	171	188	219	234	250	269	174	188	222	238	254	276
$16,000–$17,999	330	371	430	455	486	519	187	204	238	254	270	291	179	196	229	245	261	281	183	196	233	250	266	289
$18,000–$20,000	344	385	449	475	507	541	195	212	248	265	282	303	187	203	238	256	272	292	191	204	243	261	277	300
$20,001–$22,000	358	399	467	494	528	562	203	219	258	276	293	314	195	210	248	266	283	303	198	211	253	272	288	311
$22,001–$24,000	372	412	485	513	548	582	211	226	268	287	304	325	203	217	258	276	293	314	207	218	263	282	299	322
$24,001–$26,000	386	425	503	531	568	603	219	233	278	297	315	336	210	224	267	286	303	324	215	225	273	292	310	333
$26,001–$28,000	399	438	519	549	587	621	226	240	287	307	325	346	217	230	276	295	313	334	223	232	282	302	320	344
$28,001–$30,000	412	450	535	566	605	640	233	246	296	316	335	356	224	235	285	304	323	343	230	238	291	312	330	354
$30,001–$32,000	425	463	551	583	623	659	240	253	305	325	345	367	231	241	294	313	333	353	237	245	300	321	340	365
$32,001–$34,000	438	476	567	600	641	678	247	260	314	335	355	378	238	248	303	323	343	363	244	252	309	330	350	376
$34,001–$36,000	451	488	583	617	659	697	254	267	323	344	365	389	245	255	312	332	353	373	251	259	318	339	360	386
$36,001–$38,000	464	501	599	634	677	716	261	274	332	354	375	400	252	262	321	342	363	383	258	266	327	348	370	397
$38,001–$40,000	477	514	615	651	695	735	268	281	341	363	385	411	259	269	329	351	373	393	265	273	336	358	380	407
$40,001–$100,000 (See Step 5b)	21	23	27	28	30	32	12	12	15	16	17	18	11	12	14	15	16	17	12	12	15	16	17	18

Income[1]	New Jersey			New Mexico[2]						Over	New York[2]			North Carolina[2]					Over	North Dakota[2]				Over	Ohio[2]			Oklahoma[2]				Over
	Family size		Over	Family size							1&2	3&4	5	Family size						Family size					Family size			Family size				
	1&2		2	1	2	3	4	5	6	6				1	2	3	4	5	5	1&2	3&4	5	6	6	1&2	3	4	5	1	2	3	4	5	5
$1–$3,999	73		78	123	148	157	163	173	195		95	111	116	123	130	139	158		68	54	68	71		67	75	78	81	52	63	68	71	76	85
$4,000–$4,999	77		81	148	178	192	198	207	231		112	131	137	145	153	161	182	183	69	77	81	84		90	90	94	97	61	72	78	82	89	99
$5,000–$5,999	89		111	159	189	206	215	229	260		129	150	157	165	173	182	204		79	89	93	97		92	104	109	113	69	80	88	93	99	111
$6,000–$6,999	102		111	174	207	223	232	252	275		143	167	176	184	192	202	224		89	100	105	109		104	118	123	127	78	88	97	103	110	122
$7,000–$7,999	114		141	189	223	242	250	275	290		157	184	193	202	210	220	243		98	111	116	120		115	131	136	141	83	95	106	113	120	132
$8,000–$8,999	126		141	203	233	252	267	285	305		169	192	202	220	229	238	261		107	122	127	131		126	144	148	155	90	101	114	122	129	142
$9,000–$9,999	138		165	218	243	262	277	295	315		182	184	210	237	247	257	281		116	132	137	141		136	157	162	168	97	107	122	130	138	151
$10,000–$11,999	148		165	233	254	273	288	305	325		194	215	227	255	277	315			125	142	147	151		146	169	174	181	103	113	129	138	147	160
$12,000–$13,999	158		182	248	265	284	299	316	336		206	216	243	266	283	303	326		134	151	157	161		156	181	186	193	109	119	136	145	155	168
$14,000–$15,999	168		182	263	276	295	310	327	347		217	236	252	277	289	309	332		143	160	167	171		165	193	198	205	115	125	143	154	163	176
$16,000–$17,999	178		203	278	288	307	322	339	359		228	236	262	288	295	315	338		152	170	175	179		175	203	209	217	121	130	149	162	171	184
$18,000–$20,000	188		215	293	300	319	334	351	371		239	245	267	300	306	325	351		161	179	184	188		184	214	220	228	128	135	155	169	179	192
$20,001–$22,000	198		225	308	313	332	347	363	383		250	254	272	312	317	336	363		170	188	193	197		193	225	231	239	134	140	161	176	186	200
$22,001–$24,000	208		235	323	326	345	360	375	395		261	263	277	324	328	347	375		179	197	202	206		202	236	242	250	140	145	167	183	193	208
$24,001–$26,000	218		245	338	339	358	373	387	407		272	272	282	336	339	358	387		188	206	210	214		211	247	253	261	146	151	173	189	200	216
$26,001–$28,000	228		255	353	352	371	386	399	419		283	281	287	348	350	369	399		197	215	219	223		220	258	264	272	152	156	179	195	207	224
$28,001–$30,000	238		265	368	365	384	399	411	431		294	290	292	360	361	380	411		206	224	228	232		229	269	275	283	158	162	185	202	214	232
$30,001–$32,000	248		275	383	378	397	412	423	443		305	299	297	372	372	391	423		215	233	237	241		238	280	286	294	164	168	191	208	221	240
$32,001–$34,000	258		285	398	391	410	425	435	455		316	308	302	384	383	402	435		224	242	246	250		247	291	297	305	170	174	197	214	228	248
$34,001–$36,000	268		295	413	404	423	438	447	467		327	317	307	396	394	413	447		233	251	255	259		256	302	308	316	176	180	203	220	235	256
$36,001–$38,000	278		305	428	417	436	451	459	479		338	326	312	408	405	424	459		242	260	264	268		265	313	319	327	182	186	209	226	242	264
$38,001–$40,000	288		315	443	430	449	464	471	491		349	335	317	420	416	435	471		251	269	273	277		274	324	330	338	188	192	215	232	249	272
$40,001–$100,000 (See Step 5b)	13		15	14		17	15	16	19	20	21	23	16	17	20	21	22	24		17	17	21	22	23	25	11	14	15	15				

Income[1]	Pennsylvania		Rhode Island	South Carolina						Over	South Dakota[2]						Over	Tennessee[2]					Over	Texas[2]		Over
	Family size		1&2	Family size						Over	Family size						Over	Family size					Over	Family size		
	1&2			1	2	3	4	5	6	6	1	2	3	4	5	6	6	1	2	3	4	5	5	1&2	3&4	5
$1–$3,999	73	78	88	94	105	129	136	145	157	176	110	135	140	148	158	178		114	137	148	155	167	192	71	83	90	95
$4,000–$4,999	88	95	104	113	123	147	158	169	181	202	128	154	163	173	184	205		133	157	170	181	194	220	85	99	106	113
$5,000–$5,999	102	111	120	131	139	163	178	190	203	225	145	172	185	196	208	230		151	175	191	204	219	245	97	114	122	129
$6,000–$6,999	116	126	134	148	154	178	197	209	224	247	161	188	204	217	230	254		167	191	212	225	241	268	109	129	137	144
$7,000–$7,999	129	141	148	164	169	192	215	228	245	267	176	203	223	236	251	275		182	207	231	246	263	293	119	143	151	159
$8,000–$8,999	141	156	161	180	182	205	231	245	261	286	190	216	241	255	271	296		198	221	249	265	283	311	129	156	165	173
$9,000–$9,999	153	170	174	196	195	217	247	262	279	304	203	230	258	273	290	315		212	235	266	283	302	331	139	169	178	187
$10,000–$11,999	164	183	187	211	207	228	262	278	295	321	216	242	274	290	308	334		226	248	283	301	321	349	149	181	191	200
$12,000–$13,999	175	196	199	225	219	239	277	294	311	338	229	254	287	307	325	351		238	260	299	318	339	367	158	193	203	212
$14,000–$15,999	186	208	210	238	230	250	291	308	327	354	241	266	305	323	343	368		252	272	314	334	356	384	167	205	215	224
$16,000–$17,999	197	222	221	253	241	260	305	322	342	369	252	277	319	339	359	385		264	284	329	350	372	401	176	215	227	236
$18,000–$20,000	208	235	232	267	252	270	318	336	356	384	263	288	333	355	375	401		276	296	344	365	388	417	185	227	238	248
$20,001–$22,000	219	248	243	281	263	280	331	350	370	398	274	298	347	369	390	417		288	307	358	380	404	432	194	238	249	260
$22,001–$24,000	230	261	254	294	274	291	344	363	384	412	285	308	361	383	405	432		300	317	372	395	419	447	202	249	260	271
$24,001–$26,000	240	273	265	307	283	298	356	376	397	425	296	318	374	397	420	447		311	327	385	409	434	462	210	260	271	282
$26,001–$28,000	250	285	276	320	293	307	368	389	410	438	306	328	387	411	435	462		322	337	398	423	449	476	218	270	281	293
$28,001–$30,000	260	297	286	333	302	315	380	401	422	451	316	337	399	424	449	475		333	347	411	436	463	490	225	280	291	303
$30,001–$32,000 (See Step 5b)	13		15	14		17	15	16	19	20	21	23	16	17	20	21	22	24		17	17	21	22	23	25	11	14	15	15		

Income[1]	Utah[2]						Vermont						Virginia[2]						Washington[2]						West Virginia						Wisconsin						Wyoming[2]					
	Family size					Over	Family size					Over	Family size					Over	Family size					Over	Family size					Over	Family size					Over	Family size					Over
	1	2	3	4	5	5	1	2	3	4	5	5	1	2	3	4	5	5	1	2	3&4	5	5	1	2	3	4	5	5	1&2	3&4	5	6	6	1	2	3	4	5	5
$1–$3,999	139	143	152	161	172	195	35	41	46	46	49	53	88	111	117	127	137	156	107	127	136	143	159	75	90	95	102	109	123	91	104	108	115			81	98	104	109	117	132
$4,000–$4,999	148	164	177	188	200	225	41	48	55	55	58	63	104	127	137	148	159	178	127	148	161	170	187	88	104	112	119	127	143	107	123	128	135			95	115	121	127	136	152
$5,000–$5,999	158	168	188	213	226	252	47	55	63	64	67	72	118	141	155	166	179	200	145	167	184	195	213	100	116	127	135	144	161	122	140	146	154			107	125	136	143	153	170
$6,000–$6,999	168	178	199	226	239	267	53	61	70	72	76	81	131	154	171	184	197	220	162	185	206	218	237	112	127	141	150	160	177	136	157	164	171			119	136	151	159	169	187
$7,000–$7,999	178	188	210	239	252	282	60	67	77	80	84	90	143	167	187	201	215	238	179	201	226	241	260	123	138	154	164	175	192	150	173	180	188			130	147	164	173	184	202
$8,000–$8,999	188	198	221	252	265	296	63	72	84	88	92	96	155	178	202	216	231	255	194	217	246	262	282	133	148	166	177	189	207	162	188	196	204			140	157	176	187	198	217
$9,000–$9,999	198	208	232	265	278	310	68	77	91	96	100	104	166	189	216	231	247	271	208	233	266	283	303	143	159	178	190	203	221	174	202	211	219			150	167	188	200	212	231
$10,000–$11,999	208	218	242	277	291	324	73	82	98	103	107	112	177	199	230	245	262	286	224	246	283	303	323	153	166	190	202	216	235	186	216	226	234			159	176	200	213	225	244
$12,000–$13,999	218	228	253	289	304	338	78	87	105	110	114	119	188	209	243	259	276	301	238	260	301	323	343	162	175	201	214	229	248	197	230	240	248			168	185	211	225	237	257
$14,000–$15,999	228	238	264	301	317	352	83	92	104	110	114	118	198	219	256	273	290	315	251	274	319	342	363	171	183	212	226	241	260	208	243	254	262			177	193	222	238	249	268
$16,000–$17,999	238	248	275	313	330	365	88	97	110	117	121	125	208	229	268	286	305	329	264	288	337	361	383	180	191	222	237	253	272	219	256	268	276			186	202	232	247	261	281
$18,000–$20,000	248	258	286	325	343	379	93	102	116	124	128	132	218	239	280	298	319	342	277	299	352	378	399	189	199	232	248	264	284	230	269	281	289			194	209	242	256	273	293
$20,001–$22,000	258	268	297	337	356	393	98	107	122	131	135	138	228	249	292	310	330	355	290	311	368	396	417	197	206	242	258	275	295	240	281	294	302			202	216	252	269	284	304
$22,001–$24,000	268	278	308	349	369	407	103	112	128	138	142	144	237	259	304	322	342	368	302	323	384	413	434	205	213	252	268	286	306	250	293	307	314			210	223	261	280	294	315
$24,001–$26,000	278	288	319	361	382	421	108	117	134	145	148	150	246	269	316	334	354	381	314	335	399	430	451	213	220	262	278	297	317	260	305	319	326			218	230	270	290	304	326
$26,001–$28,000	288	298	330	373	395	435	113	122	140	151	154	156	255	279	328	346	367	394	326	346	414	447	467	221	227	271	288	307	327	269	316	331	338			226	237	279	300	314	338
$28,001–$30,000	298	308	341	385	408	450	118	127	145	156	160	162	263	288	339	358	379	407	338	357	429	463	483	229	234	280	298	317	337	278	327	343	350			233	244	288	310	324	346
$30,001–$32,000 (See Step 5b)	18	18	22	23	25	26	6	6	8	8	8	8	13	14	17	18	19	20	17	18	21	23	24	11	12	14	15	16	17	14	16	17	18			12	12	14	16	16	17

[1] Total of amount on Form 1040, line 29 and nontaxable receipts such as social security, veterans', railroad retirement benefits, workmen's compensation, untaxed portion of long-term capital gains, dividends exclusion, unemployment compensation and public assistance payments.

[2] Local sales taxes are not included. Add an amount based on the ratio between the local and State sales tax rates considering the number of months the taxes have been in effect.

[3] Local sales taxes are included.

[4] Local sales taxes are not included. If paid all year add 25 percent of the table amount for each 1 percent of local sales tax rate. Otherwise use a proportionate amount. For New York City use 103 percent of the table amount to include personal services taxed.

[5] Local sales taxes are included. Taxpayers not paying local sales tax should use 75 percent of the amount allowed.

[6] Local sales taxes are not included. Add the amount paid.

[7] Local ½ percent sales taxes are included. Add 5 percent of table amount if the ½ percent county sales tax for transportation is paid all year (Davis, Salt Lake and Weber). Otherwise add a proportionate amount (see footnote 2).

[8] Local ½ percent sales taxes are included. If the ½'s of 1 percent sales tax for public transportation is paid all year (Grays Harbor and King Counties), add 6 percent to the table amount. Otherwise add a proportionate amount (see footnote 2).

To Call IRS Toll Free for Answers to Your Federal Tax Questions, Use Only the Number Listed Below for Your Area

Caution: *"Toll-free" is a telephone call for which you pay only local charges with no long-distance charge. Therefore, please use a local city number only if it is not a long-distance call for you. Otherwise, use the general toll-free number provided.*

To help us provide courteous and correct answers, IRS sometimes listens to telephone calls. No record is kept of the taxpayer's name, address or social security number.

If you find it necessary to write rather than call us, please address your letter to your IRS District Director for a prompt reply.

Tax Advice to Taxpayers.—We are happy to answer questions to help you prepare your return. But you should know that you are responsible for the accuracy of your return and for the payment of the correct tax. If we do make an error, you are still responsible for the payment of the correct tax, and we are generally required by law to charge interest.

ALABAMA
Birmingham, 252–1155
Decatur, 355–1855
Huntsville, 539–2751
Mobile, 433–5532
Montgomery, 264–8441
Muscle Shoals Area, 767–0301
Tuscaloosa, 758–4434
Elsewhere in Alabama, 800–292–6300

ALASKA
Anchorage, 276–1040
Elsewhere in Alaska, call operator and ask for Zenith 3700

ARIZONA
Phoenix, 257–1233
Tucson, 882–4181
Elsewhere in Arizona, 800–352–6911

ARKANSAS
Little Rock, 376–4401
Elsewhere in Arkansas, 1–800–482–9350

CALIFORNIA
Please call the telephone number shown in the white pages of your local telephone directory under U.S. Government, Internal Revenue Service, Federal Tax Assistance.

COLORADO
Colorado Springs, 634–6684
Denver, 825–9741
Elsewhere in Colorado, 1–800–332–2060

CONNECTICUT
Bridgeport, 576–1433
Hartford, 249–8251
Stamford, 348–6235
Elsewhere in Connecticut, 1–800–842–1120

DELAWARE
Wilmington, 573–6400
Elsewhere in Delaware, 1–800–292–9575

DISTRICT OF COLUMBIA
Call 488–3100

FLORIDA
Fort Lauderdale, 491–3311
Jacksonville, 354–1760
Miami, 358–5072
Orlando, 422–2550
Pensacola, 434–5215
St. Petersburg, 823–7459
Sarasota, 921–6684
Tampa, 223–9741
West Palm Beach, 655–7250
Elsewhere in Florida, 1–800–342–8300

GEORGIA
Atlanta, 522–0050
Augusta, 724–9946
Columbus, 327–7491
Macon, 746–4993
Savannah, 355–1045
Elsewhere in Georgia, 1–800–222–1040

HAWAII
Hawaii, 935–4895
Oahu, 546–8660
Kauai, 245–2731
Lanai, call operator and ask for Enterprise 8036
Maui, 244–7654
Molokai, call operator and ask for Enterprise 8034

IDAHO
Boise, 336–1040
Elsewhere in Idaho, 800–632–0990

ILLINOIS
Chicago, 435–1040
Elsewhere in area code 312 (except city of Chicago) and residents in Joliet Region Telephone Directory, 800–972–5400
Belleville, 277–5500
East St. Louis, 875–5100
Springfield, 789–4220
Elsewhere all other locations in Illinois, 800–252–2921

INDIANA
Evansville, 424–6481
Fort Wayne, 423–2331
Gary, 938–0560
Hammond, 938–0560
Indianapolis, 269–5477
Muncie, 288–4594
South Bend, 232–3981
Terre Haute, 232–9421
Elsewhere in Indiana, 800–382–9740

IOWA
Des Moines, 284–4850
Elsewhere in Iowa, 800–362–2600

KANSAS
Kansas City, 722–2910
Topeka, 357–5311
Wichita, 263–2161
Elsewhere in Kansas, 1–800–362–2190

KENTUCKY
Lexington, 255–2333
Louisville, 584–1361
Northern Kentucky (Cincinnati local dialing area), 621–6281
Elsewhere in Kentucky, 800–292–6570

LOUISIANA
Baton Rouge, 387–2206
New Orleans, 581–2440
Shreveport, 424–6301
Elsewhere in Louisiana, 1–800–362–6900

MAINE
Augusta, 622–7101
Portland, 775–7401
Elsewhere in Maine, 1–800–452–8750

MARYLAND
Baltimore, 962–2590
Prince Georges County, 488–3100
Montgomery County, 488–3100
Elsewhere in Maryland, 1–800–492–0460

MASSACHUSETTS
Boston, 523–1040
Brockton, 580–1770
New Bedford, 996–3111
Springfield, 785–1201
Worcester, 757–2712
Elsewhere in Massachusetts, 1–800–392–6288

MICHIGAN
Ann Arbor, 769–9850
Bay City, 771–2153
Detroit, 237–0800
Flint, 767–8830
Grand Rapids, 774–8300
Jackson, 750–4677
Kalamazoo, 385–4410
Lansing, 394–1550
Mount Clemens, 469–4200
Muskegon, 726–4971
Pontiac, 858–2530
Saginaw, 771–2153
Elsewhere in area code 313, call 800–462–0850
Elsewhere in area codes 517, 616, and 906, call 800–482–0670

MINNESOTA
Minneapolis, 291–1422
St. Paul, 291–1422
Elsewhere in Minnesota, 800–652–9062

MISSISSIPPI
Biloxi, 868–2122
Gulfport, 868–2122
Jackson, 948–4500
Elsewhere in Mississippi, 1–800–241–3868

MISSOURI
Columbia, 874–4040
Jefferson City, 635–9141
Joplin, 781–8500
Kansas City, 474–0350
St. Joseph, 364–3111
St. Louis, 342–1040
Springfield, 887–5000
Elsewhere in Missouri, 800–392–4200

MONTANA
Helena, 443–2320
Elsewhere in Montana, 1–800–332–2275

NEBRASKA
Lincoln, 477–6081
Omaha, 422–1500
Elsewhere in Nebraska, 800–642–9960

NEVADA
Las Vegas, 385–6291
Reno, 784–5521
Elsewhere in Nevada, 800–492–6552

NEW HAMPSHIRE
Manchester, 668–2100
Portsmouth, 436–8810
Elsewhere in New Hampshire, 1–800–582–7200

NEW JERSEY
Camden, 966–7333
Hackensack, 487–8981
Jersey City, 622–0600
Newark, 622–0600
Paterson, 2"1–9400
Trenton, 394–7113
Elsewhere in New Jersey, 800–242–6750

NEW MEXICO
Albuquerque, 243–8641
Elsewhere in New Mexico, 1–800–527–3880

NEW YORK
Albany District (Eastern Upstate New York)
Albany, 449–3120
Poughkeepsie, 452–7800
Elsewhere in Eastern Upstate New York, 1–800–342–3700

Brooklyn District
Brooklyn, 596–3770
Nassau, 294–3600
Queens, 595–3770
Suffolk, 724–5000

Buffalo District (Western Upstate New York)
Buffalo, 855–3955
Rochester, 263–6770
Syracuse, 425–8111
Elsewhere in Western Upstate New York, 1–800–462–1560

Manhattan District
Bronx, 732–0100

How To Get Forms

Generally, we mail forms and schedules directly to you based on what seems to be right for you. Schedules and forms you may need are listed below. You can get them from an Internal Revenue Service office, and at many banks and post offices, or by using the order blank below.

Schedule A for itemized deductions

Schedule B for dividends and other distributions on stock if more than $400, and for interest income if more than $400, and for answering the Foreign Accounts or Foreign Trust Questions

Schedule C for income from a personally owned business

Schedule D for income from the sale or exchange of capital assets

Schedule E for income from pensions, annuities, rents, royalties, partnerships, estates, trusts, etc.

Schedule F for income from farming

Schedule G for income averaging

Schedules R&RP credit for the elderly

Schedule SE for reporting net earnings from self-employment

Schedule TC for tax computation if Tax Tables are not used.

Form 5695, Energy Credits

These forms are available only at Internal Revenue Service offices:

Form 1040-ES to make estimated tax payments
Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer
Form 2106, Employee Business Expenses
Form 2120, Multiple Support Declaration
Form 2210, Underpayment of Estimated Tax by Individuals
Form 2440, Disability Income Exclusion
Form 2441, Credit for Child and Dependent Care Expenses
Form 2555, Exemption of Income Earned Abroad
Form 3468, Computation of Investment Credit
Form 3903, Moving Expense Adjustment
Form 4136, Computation of Credit for Federal Tax on Gasoline, Special Fuels, and Lubricating Oil
Form 4137, Computation of Social Security Tax on Unreported Tip Income
Form 4562, Depreciation
Form 4684, Casualties and Thefts
Form 4726, Maximum Tax on Personal Service Income
Form 4797, Supplemental Schedule of Gains and Losses
Form 4798, Carryover of Pre-1970 Capital Losses
Form 4831, Rental Income
Form 4835 for farm rental income and expenses
Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return
Form 4972, Special 10-year Averaging Method

Some helpful publications you can send for:

17 Your Federal Income Tax
54 Tax Guide for U.S. Citizens Abroad
334 Tax Guide for Small Business
501 Your Exemptions and Exemptions for Dependents
502 Medical Expenses
503 Child Care and Disabled Dependent Care
504 Tax Information for Divorced or Separated Individuals
506 Computing Your Tax Under the Income Averaging Method
521 Tax Information on Moving Expenses
522 Tax Information on Disability Payments
523 Tax Information on Selling or Purchasing Your Home
524 Tax Credit for the Elderly
526 Income Tax Deduction for Contributions
529 Miscellaneous Deductions and Credits
530 Tax Information for Homeowners
545 Income Tax Deduction for Interest Expense
552 Recordkeeping Requirements and a Guide to Tax Publications
553 Highlights of 1978 Changes in the Tax Law
554 Tax Benefits for Older Americans

Other publications and forms referred to in the instructions are available without cost from any District Director.

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Where to Send Your Order for Free Forms and Publications.

Please send your order to the "Forms Distribution Center" for your State. If there is more than one Center for your State, send the order to the Center nearest you.

Alabama—Caller No. 848, Atlanta, GA 30301
Alaska—P.O. Box 12626, Fresno, CA 93778
Arizona—P.O. Box 12626, Fresno, CA 93778
Arkansas—P.O. Box 2924, Austin, TX 78769
California—P.O. Box 12626, Fresno, CA 93778
Colorado—P.O. Box 2924, Austin, TX 78769
Connecticut—P.O. Box 1040, Wilmington, MA 01887
Delaware—P.O. Box 25866, Richmond, VA 23260
District of Columbia—P.O. Box 25866, Richmond, VA 23260
Florida—Caller No. 848, Atlanta, GA 30301
Georgia—Caller No. 848, Atlanta, GA 30301
Hawaii—P.O. Box 12626, Fresno, CA 93778
Idaho—P.O. Box 12626, Fresno, CA 93778
Illinois—P.O. Box 2471, Kansas City, MO 64131
Indiana—P.O. Box 636, Florence, KY 41042
Iowa—P.O. Box 24711, Kansas City, MO 64131
Kansas—P.O. Box 2924, Austin, TX 78769
Kentucky—P.O. Box 636, Florence, KY 41042
Louisiana—P.O. Box 2924, Austin, TX 78769
Maine—P.O. Box 1040, Wilmington, MA 01887
Maryland—P.O. Box 25866, Richmond, VA 23260
Massachusetts—P.O. Box 1040, Wilmington, MA 01887
Michigan—P.O. Box 636, Florence, KY 41042
Minnesota—P.O. Box 24711, Kansas City, MO 64131
Mississippi—Caller No. 848, Atlanta, GA 30301
Missouri—P.O. Box 24711, Kansas City, MO 64131
Montana—P.O. Box 12626, Fresno, CA 93778
Nebraska—P.O. Box 24711, Kansas City, MO 64131
Nevada—P.O. Box 12626, Fresno, CA 93778
New Hampshire—P.O. Box 1040, Wilmington, MA 01887
New Jersey—P.O. Box 25866, Richmond, VA 23260
New Mexico—P.O. Box 2924, Austin, TX 78769
New York—
Albany: P.O. Box 1040, Wilmington, MA 01887
Buffalo: P.O. Box 240, Buffalo, NY 14201
New York City: P.O. Box 1040, Brooklyn, NY 11232
North Carolina—Caller No. 848, Atlanta, GA 30301
North Dakota—P.O. Box 24711, Kansas City, MO 64131
Ohio—P.O. Box 636, Florence, KY 41042
Oklahoma—P.O. Box 2924, Austin, TX 78769
Oregon—P.O. Box 12626, Fresno, CA 93778
Pennsylvania—P.O. Box 25866, Richmond, VA 23260
Rhode Island—P.O. Box 1040, Wilmington, MA 01887
South Carolina—Caller No. 848, Atlanta, GA 30301
South Dakota—P.O. Box 24711, Kansas City, MO 64131
Tennessee—Caller No. 848, Atlanta, GA 30301
Texas—P.O. Box 2924, Austin, TX 78769
Utah—P.O. Box 12626, Fresno, CA 93778
Vermont—P.O. Box 1040, Wilmington, MA 01887
Virginia—P.O. Box 25866, Richmond, VA 23260
Washington—P.O. Box 12626, Fresno, CA 93778
West Virginia—P.O. Box 636, Florence, KY 41042
Wisconsin—P.O. Box 24711, Kansas City, MO 64131
Wyoming—P.O. Box 2924, Austin, TX 78769

Foreign Addresses—Taxpayers with legal residence in foreign countries: If European APO, send order blank to: Forms Distribution Center, Caller No. 848, Atlanta, GA 30301. If Pacific APO, send order blank to: IRS P.O. Box 12626, Fresno, CA 93778. Send letter requests for other forms and publications to: Director, Office of International Operations, Internal Revenue Service, Washington, D.C. 20225.

Puerto Rico—Director's Representative, U.S. Internal Revenue Service, Federal Office Building, Chardon Street, Hato Rey, PR 00918

Virgin Islands—Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, VI 00801

Order Blank—The free forms and publications listed here are available at no cost. We will send you 2 copies of each form and 1 copy of each publication you circle. Please cut the order blank on the dotted line and be sure to write your name and address on the other side. Enclose this order blank in your own envelope and address your envelope to the IRS address shown above for your State or IRS office nearest your city. To help reduce waste, please order only the forms and publications you feel you will need to prepare your return. Attach a separate sheet of paper listing the additional forms you may need which are not listed on the order blank. Be sure to allow 10 days to receive your order through the mail.

Circle desired Forms & Publications for 1978		1040-ES	3468	4726	4972 Instructions	Pub. 506	Pub. 545
1040	Schedule E (1040)	1310	3468 Instructions	4797	Pub. 17	Pub. 521	Pub. 552
1040 Instructions & Schedules	Schedule F (1040)	2106	3903	4797 Instructions	Pub. 54	Pub. 522	Pub. 553
1040A	Schedule G (1040)	2120	4136	4798	Pub. 334	Pub. 523	Pub. 554
1040A Instructions	Schedules R&RP (1040)	2210	4137	4831	Pub. 501	Pub. 524	
Schedules A & B (1040)	Schedule SE (1040)	2440	4562	4835	Pub. 502	Pub. 526	
Schedule C (1040)	Schedule TC (1040)	2441	4684	4868	Pub. 503	Pub. 529	
Schedule D (1040)	5695	2555	4684 Instructions	4972	Pub. 504	Pub. 530	

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☆ U.S. GOVERNMENT PRINTING OFFICE: 1978—O-263-308 — 25-0413 940

DETACH AT THIS LINE

Do not use the envelope we furnished you in your income tax package as this envelope may be used only for filing your income tax return.

Enter your name and address on this label. It will be used to speed your order for forms to you.

Name

Number and street

City or town, State and ZIP code

Form **1040A** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **1978**

Use IRS label. Otherwise, please print or type.

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

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

City, town or post office, State and ZIP code | Your occupation

Do you want $1 to go to the Presidential Election Campaign Fund? Yes / No — Note: Checking Yes will not increase your tax or reduce your refund. | Spouse's occupation

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

Filing Status — Check Only One Box — For Privacy Act Notice, see page 5 of Instructions

1 ☐ Single

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

3 ☐ Married filing separate return. If spouse is also filing, give spouse's social security number in the space above and enter full name here ▶

4 ☐ Unmarried head of household. Enter qualifying name ▶ . See page 11 of Instructions.

Exemptions

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

5a ☐ Yourself ☐ 65 or over ☐ Blind — Enter number of boxes checked on 5a and b ▶

b ☐ Spouse ☐ 65 or over ☐ Blind

c First names of your dependent children who lived with you ▶ — Enter number of children listed ▶

d Other dependents: (1) Name	(2) Relationship	(3) Number of months lived in your home.	(4) Did dependent have income of $750 or more?	(5) Did you provide more than one-half of dependent's support?

Enter number of other dependents ▶

6 Total number of exemptions claimed . . . . . Add numbers entered in boxes above ▶

Please Attach Copy B of Forms W–2 Here

7	Wages, salaries, tips, and other employee compensation. *(Attach Forms W–2. If you do not have a W–2, see page 7 of Instructions)*		7
8	Interest income *(see page 4 of Instructions)*		8
9a	Dividends ____ 9b Exclusion ____ *(See pages 4 and 8 of Instructions)*	Subtract line 9b from 9a ▶	9c
10	Adjusted gross income *(add lines 7, 8, and 9c). If under $8,000, see page 2 of Instructions on "Earned Income Credit." If eligible, enter child's name* ▶		10
11a	Credit for contributions to candidates for public office. *Enter one-half of amount paid but do not enter more than $25 ($50 if joint return). (See page 8 of Instructions)* . . . 11a		
	IF YOU WANT IRS TO FIGURE YOUR TAX, PLEASE STOP HERE AND SIGN BELOW.		
b	Total Federal income tax withheld *(If line 7 is larger than $17,700, see page 8 of Instructions)* 11b		
c	Earned income credit *(from page 2 of Instructions)* 11c		
12	Total *(add lines 11a, b, and c)*		12
13	Tax on the amount on line 10. *(See Instructions for line 13 on page 9, then find your tax in the Tax Tables on pages 14–25.)*		13
14	If line 12 is larger than line 13, enter amount to be **REFUNDED TO YOU** . . . . . ▶		14
15	If line 13 is larger than line 12, enter **BALANCE DUE.** Attach check or money order for full amount payable to "Internal Revenue Service." Write social security number on check or money order . . ▶		15

Please Attach Check or Money Order Here

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature ▶ Date | Spouse's signature (if filing jointly, BOTH must sign even if only one had income) ▶

Paid Preparer's Information

Preparer's signature ▶ | Preparer's social security no. | Check if self-employed ▶ ☐

Firm's name (or yours, if self-employed), address and ZIP code ▶ | E.I. No. ▶ | Date ▶

☆ U.S. GOVERNMENT PRINTING OFFICE: 1978—O-263-332 13-0587259

Form **1040A** (1978)

1978

Instructions for preparing Form 1040A

Department of the Treasury
Internal Revenue Service

Tax Law Changes

Congress recently enacted legislation that would allow credits for energy saving expenses for your personal residence.

Form 5695 has been developed to help you figure the credit. If you are entitled to this credit, you must file Form 1040 and Form 5695—not Form 1040A—to claim it.

From the Commissioner

These instructions contain the information you need to complete Form 1040A. About one-half of all taxpayers will be able to use Form 1040A this year.

Generally, you can file Form 1040A if: you do not itemize deductions; all of your income is from wages, salaries and tips; and you do not have more than $400 of interest or $400 of dividends. Also, your income must be $40,000 or less if you are married filing a joint return, and $20,000 or less otherwise.

Most taxpayers found this form simple last year, so this year we have kept it very similar. But we are always looking for ways to improve our forms and instructions. If you have any suggestions for improvement, please write to us.

Because we always figure your tax anyway, there is no need for you to do it. You may stop after Line 11a, sign and date the return, and attach Forms W–2. If you file on time and you owe tax, we will bill you and give you 30 days to pay. If you have a refund coming, we will send it as quickly as if you figured the tax yourself. We will also figure your Earned Income Credit if you are eligible.

If your income is less than $8,000, you may be able to take the Earned Income Credit. This credit may entitle you to a payment from the government even if you paid no tax. Read page 2 of the instructions carefully.

If you need help, please call us at the number listed for your area on pages 26 and 27 or visit an IRS office.

Thank you for your cooperation.

Jerome Kurtz
Commissioner of Internal Revenue

Earned Income Credit (If your income is less than $8,000, read this page carefully.)

What does the Earned Income Credit do?

The earned income credit helps many taxpayers who have small incomes. If you can take the earned income credit, you can subtract it from tax you owe or get a refund even if you had no tax withheld from your pay. The credit can go as high as $400.

You **can't** take the earned income credit if you are married filing a separate return (Filing Status Box 3 on Form 1040A).

What is Earned Income?

In most cases, you had earned income if you worked last year. Earned income includes:

- wages, salaries, tips, and
- anything else of value (money, goods, or services) you get from your employer for services you performed.

Earned income does not include items such as interest, dividends, social security payments, welfare benefits, or veterans' benefits.

To see if you can take the Earned Income Credit, please answer the questions below.

	Yes	No
1. Is the amount you listed on Form 1040A, line 10, less than $8,000?	☐	☐
2. Does the amount on line 10 include any wages, salaries, or other earned income?	☐	☐
3. In 1978 did you pay **more** than half of the cost of keeping up a home (owned or rented) in the United States? **(If you receive payments under the Aid to Families with Dependent Children (AFDC) program and use them to pay part of the cost of keeping up this home, you may not count these amounts as furnished by you when you answer question 3.)**	☐	☐
4. Did you live in this home?	☐	☐
5. Did your child live with you full time except when he or she was away at school or on vacation? (See Note 1, below.)	☐	☐
6. If you answered Yes to question 5, was the child: • under 19; **or** • a full-time student; **or** • disabled and your dependent?	☐	☐

If you answered **No** to any question, you can't take the earned income credit. Do not fill in the worksheet.

If you answered **Yes** to all the questions, use the earned income credit worksheet to figure the amount of any credit.

Note 1—The term child includes:

- *Your son or daughter;*
- *Your stepchild, adopted child, or a child placed with you by an authorized placement agency for legal adoption (even if the child became your stepchild or adopted child, or was placed with you, during the year); OR*
- *Any other child who you cared for as your own child for the whole year, unless the child's natural or adoptive parents provided more than half of the support for that year.*

If you want IRS to figure your tax, including the Earned Income Credit, see page 8 of the instructions and do not complete the Earned Income Credit Worksheet.

Earned Income Credit Worksheet

How to Figure Your Credit. Follow the instructions for each line below.

1. If Form 1040A, line 7, is $4,000 or more, enter $400 here. However, if line 7 is under $4,000, enter 10% of line 7 here. *Note: If Form 1040A, line 10, is $4,000 or less, do not complete the rest of this worksheet. The amount on line 1 above is your earned income credit. Enter that amount on Form 1040A, line 11c. Also enter on line 10, the first name of your child who qualifies you for the credit. See Note 2 below. However, if Form 1040A, line 10, is more than $4,000, complete lines 2 through 6 below.*		$
2. Enter amount from Form 1040A, line 10.		
3. Less	−4,000.00	
4. Balance. Subtract line 3 from line 2.		
5. Enter 10% of line 4.		
6. Subtract line 5 from line 1. This is your earned income credit. Enter on Form 1040A, line 11c. Also enter on line 10, the first name of your child who qualifies you for the credit. See Note 2 below.		$

Note 2—*If you have more than one child who qualifies you for the credit, only enter the first name of one of the children.*

Do Not File this Worksheet With Your Return (Keep it For Your Tax Records)

If You Are Not Required to File a Return But Can Claim the Earned Income Credit, You Must File Form 1040A to Get a Refund of Your Credit.

All you need to do is:

1. Fill in Form 1040A through line 10. Enter on line 10 the first name of your child who qualifies you for the credit. Do not check the Presidential Election Campaign Fund box(es).
2. Use the Earned Income Credit Worksheet above to figure your credit. If Form 1040A, line 10, is $4,000 or less, enter the amount of the credit from line 1 of the Worksheet on Form 1040A, line 11c. Otherwise enter the amount of the credit from line 6 of the Worksheet on Form 1040A, line 11c.
3. Fill in Form 1040A, lines 12 and 14.
4. Sign and date the return.
5. Be sure to attach Copy B of Form(s) W–2.

If you want IRS to figure your earned income credit for you, skip **2.** and **3.**, but please provide all the other information requested.

Filing Instructions

The IRS will figure your tax for you if you wish—Please see page 8 for details.

Who Must File

Your income and your filing status generally determine whether or not you must file a tax return.

File a return for 1978, even if you owe no tax, if you:	And your income was at least:
Were single (this also means legally separated, divorced, or married with a dependent child and lived apart from your spouse for the whole year) and:	
Under 65	$2,950
65 or over	3,700
Were married filing a joint return and living with your spouse at the end of 1978 (or on the date your spouse died), and:	
Both were under 65	4,700
One was 65 or over	5,450
Both were 65 or over	6,200
Were married filing a separate return or married but not living with your spouse at the end of 1978	750
Could be claimed as a dependent on your parent's return, and had taxable dividends, interest, or other unearned income of $750 or more	750
Were a qualifying widow(er) with dependent child and:	
Under 65	3,950
65 or over	4,700
(A qualifying widow(er) who is required to file MUST use Form 1040.)	
Were allowed to exclude income from sources within U.S. possessions	750
Were self-employed and your net earnings from this work were at least $400.	

Note: Even if your income is less than the amounts shown above, you must file a return if you owe any taxes, such as FICA (Social Security) on tips you did not report to your employer.

The above rules apply to all U.S. citizens and resident aliens, including those under 21 years of age. They also apply to those nonresident aliens and resident aliens who are married to citizens or residents of the U.S. at the end of 1978 and file a joint return as discussed on page 10, under Filing Status.

Different rules apply if you were a nonresident alien at any time during 1978 (unless you file a joint return as mentioned above). You may have to file **Form 1040NR,** U.S. Nonresident Alien Income Tax Return. Also get **Publication 519,** United States Tax Guide for Aliens.

Who Should File

Even if you do not have to file, you should do so if income tax was withheld from your pay, or if you can take the earned income credit.

When to File

You should file as soon as you can after January 1, but not later than April 16, 1979. If you file late, you may have to pay penalties and interest. Please see the instructions for **Penalties and Interest** on page 13.

Where to File

Please use the addressed envelope that came with your return, or use the address for your State. If you do not have an addressed envelope, or if you moved during the year, mail your return to the Internal Revenue Service Center for the place where you live.

Alabama—Atlanta, GA 31101
Alaska—Ogden, UT 84201
Arizona—Ogden, UT 84201
Arkansas—Austin, TX 73301
California—Fresno, CA 93888
Colorado—Ogden, UT 84201
Connecticut—Andover, MA 05501
Delaware—Philadelphia, PA 19255
District of Columbia—Philadelphia, PA 19255
Florida—Atlanta, GA 31101
Georgia—Atlanta, GA 31101
Hawaii—Fresno, CA 93888
Idaho—Ogden, UT 84201
Illinois—Kansas City, MO 64999
Indiana—Memphis, TN 37501
Iowa—Kansas City, MO 64999
Kansas—Austin, TX 73301
Kentucky—Memphis, TN 37501
Louisiana—Austin, TX 73301
Maine—Andover, MA 05501
Maryland—Philadelphia, PA 19255
Massachusetts—Andover, MA 05501
Michigan—Cincinnati, OH 45999
Minnesota—Ogden, UT 84201
Mississippi—Atlanta, GA 31101
Missouri—Kansas City, MO 64999
Montana—Ogden, UT 84201
Nebraska—Ogden, UT 84201
Nevada—Ogden, UT 84201
New Hampshire—Andover, MA 05501
New Jersey—Holtsville, NY 00501
New Mexico—Austin, TX 73301
New York—*New York City and Counties of Nassau, Rockland, Suffolk and Westchester—Holtsville, NY 00501*
All Other Counties—Andover, MA 05501
North Carolina—Memphis, TN 37501
North Dakota—Ogden, UT 84201
Ohio—Cincinnati, OH 45999
Oklahoma—Austin, TX 73301
Oregon—Ogden, UT 84201
Pennsylvania—Philadelphia, PA 19255
Rhode Island—Andover, MA 05501
South Carolina—Atlanta, GA 31101
South Dakota—Ogden, UT 84201
Tennessee—Memphis, TN 37501
Texas—Austin, TX 73301
Utah—Ogden, UT 84201
Vermont—Andover, MA 05501
Virginia—Memphis, TN 37501
Washington—Ogden, UT 84201
West Virginia—Memphis, TN 37501
Wisconsin—Kansas City, MO 64999
Wyoming—Ogden, UT 84201

Panama Canal Zone, American Samoa—Philadelphia, PA 19255
Guam—Commissioner of Revenue and Taxation, Agana, GU 96910
Puerto Rico—Philadelphia, PA 19255
Virgin Islands: Non-permanent residents—Philadelphia, PA 19255
Virgin Islands: Permanent residents—Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, VI 00801
Foreign country *and have an* **A.P.O.** *or* **F.P.O.** *address*—Center for your permanent home State
Foreign country: U.S. citizens—Philadelphia, PA 19255

Form 1040A or Form 1040?

Most Taxpayers Can Use Form 1040A if They Meet These Tests.

You should be able to use Form 1040A if:

- You had **only** wages, salaries, tips, or other employee compensation, interest and dividends.
- You did not have more than $400 in interest or $400 in dividends. *Exception:* If you had more than $400 in interest or dividends, you can still use Form 1040A if you are filing only to get the Earned Income Credit refund.
- Your total income is $20,000 or less ($40,000 or less if you are married filing a joint return).
- You do not itemize deductions, claim adjustments to income or credits other than the Earned Income or Political Contributions Credit.

Some taxpayers can't use Form 1040A because of the amount or kind of income received, number of exemptions claimed, filing status, or because they file forms or schedules or pay other taxes that can be reported only on Form 1040. Use Form 1040 if you meet any of the tests listed below.

Even though you meet the tests for filing Form 1040A, you may pay less tax by filing Form 1040 instead. On Form 1040, you can take itemized deductions, adjustments to income, and credits that you can't take on Form 1040A. Please check below.

You Must Use Form 1040 if:

Amount of Income

- Your total income is more than $20,000 (more than $40,000 if married filing a joint return).
- You received more than $400 in interest, OR $400 in dividends. *Exception:* If you had more than $400 of interest or dividends, you can still use Form 1040A if you are filing only to get a refund of the Earned Income Credit.
- You are required to complete Part III of Schedule B (Form 1040) because: 1. you had during 1978 an interest in or signature or other authority over a bank, securities, or other financial account with combined assets of more than $1,000, in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution), or 2. you were either a grantor of, or transferor to, a foreign trust during any tax year, which foreign trust was in being during 1978.

Kinds of Income

You had income other than wages, salaries, tips or other employee compensation, interest, or dividends. Examples are:

- Income from self-employment (including farming) (Schedules C or F and SE).
- Gain from the sale of your home or other property, or capital gain distributions.
- Pensions or annuities, including lump-sum distributions.

Number of Exemptions

You claim:

- 4 or more exemptions and are single or married filing a separate return.
- 9 or more exemptions and are an unmarried head of household.
- 10 or more exemptions and are married filing a joint return.

Filing Status

- Your spouse files a separate return and itemizes deductions. *Exception:* You can still use Form 1040A if you have a dependent child and can meet the tests on page 10 under **Married Persons Who Live Apart (and Abandoned Spouses).**
- You can be claimed as a dependent on your parent's return and had interest, dividends, or other unearned income of $750 or more, **AND** had wages, salaries, or other earned income of less than:
  a. $2,200 if single, or
  b. $1,600 if married filing a separate return.
- You are a qualifying widow(er) with a dependent child. (This filing status permits you to use lower tax rates.) If your spouse died in 1976 or 1977 and you did not remarry before the end of 1978, you can use this filing status if you meet **all** of the following tests:
  a. You could have filed a joint return with your spouse for the year your spouse died.
  b. Your dependent child or stepchild lived with you.
  c. You paid over half the cost of keeping up the home for this child for the whole year.
- You were a nonresident alien during any part of 1978 and do not file a joint return.
- You were married to a nonresident alien at the end of 1978 who had U.S. source income and you do not file a joint return. *Exception:* you can still use Form 1040A if you meet the tests on page 10 under **Married Persons Who Live Apart (and Abandoned Spouses).**

Itemized Deductions

You itemize deductions. Examples are:

- Payments for medical insurance and medical and dental care in excess of limitations.
- Interest on loans and mortgages.
- Local, State, and real estate taxes.
- Gifts to churches, charities, Boy Scouts, Cancer Society, Red Cross, United Way, and similar organizations.
- Union dues, safety helmets, tools, professional journals, or other materials used in your job.
- Net personal casualty or theft loss in excess of $100.

Here is a Test to Help You Decide Whether to Itemize

You should itemize if your deductions are more than:

- $3,200 and you are married, filing a joint return, or a qualifying widow(er) with a dependent child.
- $1,600 and you are married, filing a separate return.
- $2,200 and you are single, or an unmarried head of household.

Other Forms

You file any of these forms:

- Form 1040–ES, Declaration of Estimated Tax for Individuals, for 1978 (or if you want to apply any part of your 1978 refund to estimated tax for 1979).
- Schedule G, Income Averaging.
- Form 2210, Underpayment of Estimated Income Tax by Individuals.
- Form 2555, Exemption of Income Earned Abroad.
- Form 4563, Exclusion of Income from Sources in United States Possessions.

Other Taxes

You owe any of these taxes:

- Uncollected employee social security (FICA) tax on tips shown on your Form W–2.
- Social security (FICA) tax on tips if you received more than $20 in any month and you did not report all of them to your employer (Form 4137).
- Tax on an individual retirement arrangement (IRA) (Form 5329).

Adjustments to Income

You claim adjustments to income. Examples are:

- Moving expenses due to a change in jobs (Form 3903).
- Employee business expenses such as travel (Form 2106).
- Payments to an individual retirement arrangement (IRA).
- Interest penalty due to early withdrawal of savings.
- Alimony paid.
- Disability income exclusion (Form 2440).

Tax Credits

You claim any of these tax credits:

- Credit for the elderly if you are 65 or over, or under 65 with a pension from a Federal, State, etc. retirement plan (Schedules R and RP).
- Credit for child and dependent care expenses (Form 2441).
- Investment credit (Form 3468).
- Foreign tax credit (Form 1116).
- Credit for wages you paid in a work incentive (WIN) program (Form 4874).
- New jobs credit for business employers (Form 5884).
- Credit for Federal tax on special fuels, nonhighway gasoline, and lubricating oils (Form 4136).
- Credit for taxes paid by a regulated investment company (Form 2439).
- Credit for energy saving expenses (Form 5695).

Privacy Act Notice

The Privacy Act of 1974 says that each Federal agency that asks you for information must tell you:

a. Its legal right to ask for the information and whether the law says you must give it.

b. What major purposes the agency has in asking for it, and how it will be used.

c. What could happen if the agency does not receive it.

For the Internal Revenue Service, the law covers:

- Tax returns and any papers filed with them.
- Any questions we need to ask you so we can—

  Complete, correct, or process your return.

  Figure your tax.

  Collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011 and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Code section 6109 and its regulations say that you must show your social security number on what you file. This is so we know who you are, and can process your return and papers.

You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund.

We ask for tax return information to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to States, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we may give it to foreign governments because of tax treaties they have with the U.S.

If a return is not filed, or if we don't receive the information we ask for, the law provides that a penalty may be charged. And we may have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Please keep this notice with your records. It may help you if we ask you for other information.

If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

This is the only notice we must give you to explain the Privacy Act. However, we may give you other notices if we have to examine your return or collect any tax, interest, or penalties.

Form **1040A** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **1978**

Use IRS label. Otherwise, please print or type.

Your first name and initial (if joint return, also give spouse's name and initial)	Last name	Your social security number
John T. + Mary	Brown	516 04 1492
Present home address (Number and street, including apartment number, or rural route)		Spouse's social security no.
885 Scott Street		575 10 1776
City, town or post office, State and ZIP code		Your occupation
Hometown, Maryland 01234		Clerk

Do you want $1 to go to the Presidential Election Campaign Fund? ✓ Yes ✓ No
If joint return, does your spouse want $1 to go to this fund? ✓ Yes ✓ No
Note: Checking Yes will not increase your tax or reduce your refund.
Spouse's occupation: Homemaker

Filing Status — Check Only One Box

1 ☐ Single
2 ✓ Married filing joint return (even if only one had income)
3 ☐ Married filing separate return. If spouse is also filing, give spouse's social security number in the space above and enter full name here ▶
4 ☐ Unmarried head of household. Enter qualifying name ▶ . See page 11 of Instructions.

For Privacy Act Notice, see page 5 of Instructions

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

5a ✓ Yourself ☐ 65 or over ☐ Blind
b ✓ Spouse ☐ 65 or over ☐ Blind
c First names of your dependent children who lived with you ▶ James

Enter number of boxes checked on 5a and b ▶ 2
Enter number of children listed ▶ 1
Enter number of other dependents ▶
Add numbers entered in boxes above ▶ 3

d Other dependents:

(1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of $750 or more?	(5) Did you provide more than one-half of dependent's support?
SAMPLE				

6 Total number of exemptions claimed

Please Attach Copy B of Forms W-2 Here

7	Wages, salaries, tips, and other employee compensation. (Attach Forms W-2. If you do not have a W-2, see page 7 of Instructions)	7	6,200 00
8	Interest income (see page 4 of Instructions)	8	80 00
9a	Dividends 220 00 — 9b Exclusion 120 00 — Subtract line 9b from 9a ▶	9c	100 00
	(See pages 4 and 8 of Instructions)		
10	Adjusted gross income (add lines 7, 8, and 9c). If under $8,000, see page 2 of Instructions on "Earned Income Credit." If eligible, enter child's name ▶ James	10	6,380 00
11a	Credit for contributions to candidates for public office. Enter one-half of amount paid but do not enter more than $25 ($50 if joint return). (See page 8 of Instructions) — 11a		
	IF YOU WANT IRS TO FIGURE YOUR TAX, PLEASE STOP HERE AND SIGN BELOW.		
b	Total Federal income tax withheld (if line 7 is larger than $17,700, see page 8 of Instructions) — 11b 49 00		
c	Earned income credit (from page 2 of Instructions) — 11c 162 00		
12	Total (add lines 11a, b, and c)	12	211 00
13	Tax on the amount on line 10. (See Instructions for line 13 on page 9, then find your tax in the Tax Tables on pages 14–25.)	13	25 00
14	If line 12 is larger than line 13, enter amount to be REFUNDED TO YOU ▶	14	186 00
15	If line 13 is larger than line 12, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write social security number on check or money order ▶	15	

Please Attach Check or Money Order Here

Please Sign Here — Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature: John T. Brown Date: 2-18-79 | Spouse's signature (if filing jointly, BOTH must sign even if only one had income): Mary Brown 2/18/79

Paid Preparer's Information — Preparer's signature ▶ | Preparer's social security no. | Check if self-employed ▶ ☐ | Firm's name (or yours, if self-employed), address and ZIP code ▶ | E.I. No. ▶ | Date ▶

Page 6 — Form 1040A (1978)

Here's How to Fill in Form 1040A . . .

(Circled numbers on the sample form on page 6 are keyed to circled numbers in the explanations that follow. If you need more details, see General Information on pages 10–13.)

(1) Name, Address, and Social Security Number

Please use the mailing label on the cover of the tax forms package we sent you and correct your name and address if necessary. If the label is for a joint return and the social security numbers are not listed in the same order as the first names, show the numbers in the correct order. You should also show your apartment number if you have one. If you did not receive forms with a label, you should print or type your name and address in the appropriate block on your return. If you file a joint return and use different last names, please separate the last names with an "and." For example: "Brown and Smith."

If your social security number is wrong on the label or if you did not receive a label, show your correct number on your return. If you are married, please give social security numbers for both you and your spouse whether you file joint or separate returns.

If you do not have a social security number, you should get Form SS–5 from a Social Security Administration (SSA) office, post office, or the IRS. File it with your local SSA office early enough to get your number before April 16. If you do not receive a number by then, file your return without it and write "Applied for" in the block for your social security number.

Remember to show your occupations in the spaces in the upper right corner just below social security blocks.

(2) Presidential Election Campaign Fund

You may have $1 go to this fund by checking the Yes box. On a joint return, both of you may choose to have $1 go to this fund, or, both may choose not to. One may choose to have $1 go to this fund and the other may choose not to.

If you check **Yes**, it will not change the tax or refund shown on your return.

Do not claim this amount as a credit for contributions to candidates for public office on line 11a.

(3) Boxes 1 through 4 Filing Status

Were You Single or Married?

If you were married on December 31, consider yourself married for the whole year. If you were single, divorced, or legally separated on December 31, consider yourself single for the whole year. (You must follow your State law to determine if you were divorced or legally separated.)

If your spouse died during 1978, consider yourself married to that spouse for the whole year, unless you remarried before the end of your tax year.

Check only one box (1 through 4). Your tax rate depends on the box you check. If you need more information, see the instructions for **Filing Status** on page 10.

(4) Lines 5a through 6 Your Exemptions and Dependents

You can always take one exemption for yourself, even if you were the dependent of someone else. You can also take an exemption for your spouse if you file a joint return.

You can take extra exemptions for age 65 or over and blindness for yourself and your spouse. But you cannot take them for dependents. Be sure to check all the boxes on lines 5a and 5b for exemptions you can take for yourself and your spouse.

Please enter on line 5c the first names of your dependent children who lived with you. Fill in the total number in the box to the right of the arrow.

Enter on line 5d the full names and other information for your other dependents. Fill in the total number of other dependents in the box to the right of the arrow.

See the instructions for **Exemptions** on page 11, for more details.

(5) Line 7 Wages, Salaries, Tips, and Other Employee Compensation

Enter the total of all the wages shown on your Forms W–2. Report all wages you received even if you don't have a Form W–2. If all your tips are not shown on your Forms W–2, add these amounts in, too. For a joint return, combine the totals for you and your spouse.

If you lose a Form W–2, ask your employer for a new one. If your employer does not give you a Form W–2 by January 31, or if the one you have is not correct, you should contact your employer as soon as possible. Only your employer can issue your Form W–2 or correct it. If you can't get a Form W–2 from your employer by February 15, contact an Internal Revenue Service office.

(6) Line 8 Interest Income

Enter on line 8 your total interest income from banks, savings and loan associations, credit unions, and others. Include any interest you received or which was credited to your account so you could withdraw it. (It does not have to be entered in your passbook.) Be sure to include interest on tax refunds.

(7) Line 9
Dividends

Show all your ordinary dividends on line 9a. Fill in your exclusion on 9b, then subtract it and show the difference on 9c.

You can exclude (subtract), on line 9b, up to $100 of dividends from qualifying domestic corporations.

If both you and your spouse had dividend income from jointly or separately owned stock, you may each subtract up to $100 of dividend income. Thus, if you are married filing a joint return, you and your spouse may be able to subtract up to $200 of dividend income. However, neither of you can use any part of the $100 exclusion not used by the other in the case of stock owned separately.

For example, in our filled-in form on page 6, John Brown had $200 in dividends and Mary Brown had $20. Only $120 may be excluded. If all of the stock on which the $220 of dividends was received was held jointly, then John and Mary could have excluded $200 ($100 each).

Taxable dividends from the following corporations **do not** qualify for the dividends exclusion:

a. Foreign corporations, including amounts from controlled foreign corporations.

b. Exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

c. Regulated investment companies, unless the companies have told you how much of the dividends qualify for the exclusion.

d. Real estate investment trusts (REIT).

e. Electing small business corporations to the extent the amounts are distributions out of current earnings and profits. However, for this purpose, current earnings and profits are limited to taxable income for the year.

Note: *Earnings from savings and loan or building and loan associations are often called dividends, but they are really interest and should be shown on line 8.*

(8) Line 10
Adjusted Gross Income

Add the amounts on lines 7, 8, and 9c. If line 10 is less than $8,000, you may be eligible for the Earned Income Credit. Please see page 2 of the instructions. If you can claim the credit, write the first name of your child who qualifies you for the credit on line 10.

If line 10 is $20,000 or less ($40,000 or less if married filing a joint return), please continue.

If line 10 is more than $20,000 (more than $40,000 if married filing a joint return) you **CANNOT** use Form 1040A. You **MUST** file Form 1040.

(9) Line 11a
Credit for Contributions to Candidates for Public Office

Add up the amounts you gave to help pay campaign expenses of candidates for public office, political committees and to newsletter funds of candidates and elected public officials. If you are filing a separate return, enter HALF the amount you gave, but NOT MORE THAN $25. If you are married, filing a joint return, enter HALF the amount you gave, but NOT MORE THAN $50.

Do not take this credit for any amount you checked to go to the Presidential Election Campaign Fund.

Note: *This credit cannot be larger than the amount of the tax shown on line 13.*

(10) IRS Will Figure Your Tax and Your Earned Income Credit if You Qualify

If you want us to, we will figure your tax for you. You won't even have to visit an IRS office. We will make sure it's figured the way that will let you pay the smallest amount. If you paid too much, we will send you a refund. If you did not pay enough, we will bill you for the balance. We can do this if:

a. You fill in the parts of your return through line 11a that apply to you. The instructions which start on page 7 explain how to fill in your return.

b. You use the space between lines 7 and 8 to show your adjusted gross income and your spouse's adjusted gross income separately, if you file a joint return.

c. You attach Forms W–2 to your Form 1040A.

d. You (and your spouse if filing a joint return) sign and date your return and mail it on or before April 16, 1979.

If you think you qualify for the Earned Income Credit, enter on line 10 of your return, the first name of your child who qualifies you for the credit.

If you do not want IRS to figure your tax, complete the rest of your return as follows:

(11) Line 11b
Total Federal Income Tax Withheld (Including Excess FICA and RRTA Tax)

Enter the amount of Federal income tax withheld as shown on your Form W–2. If you have more than one Form W–2, add the amounts of income tax withheld. If you are filing a joint return, add the amounts withheld for you and your spouse. You should also add any excess FICA or RRTA tax as explained below.

If you had two or more employers in 1978 and together they paid you more than $17,700 in wages, too much social security (FICA) tax and railroad retirement (RRTA) tax may have been withheld from your wages. If so, you can add the excess to your income tax withheld. If you are filing a joint return, you have to figure this separately for you and your spouse.

If you are a railroad employee and claim the excess, attach a statement from your employer showing the amount of employee RRTA compensation and amount of RRTA tax withheld.

Step 1. Add all FICA and RRTA tax withheld by employers from your wages for 1978.* Enter the total here . . $

Step 2. Subtract 1,070.85

Step 3. Add this amount to the Federal income tax withheld and enter on Form 1040A, line 11b . . . . $

*__Note:__ *If any one employer withheld more than $1,070.85, you should ask the employer to refund the excess to you. You cannot claim it on your return. If you included any excess FICA or RRTA tax on line 11b, write "excess FICA" and show the amount to the left of the line 11b entry space.*

(12) Line 11c
Earned Income Credit

If line 10 is less than $8,000, see the Earned Income Credit Worksheet and instructions on page 2. You may be entitled to a 10 percent refundable credit based on your earned income (line 7).

For example, in our filled-in form, the Browns' earned income credit was figured as follows:

Earned Income Credit Worksheet

1. If Form 1040A, line 7, is $4,000 or more, enter $400 here. However, if line 7 is under $4,000, enter 10% of line 7 here . . . . *Note: If Form 1040A, line 10, is $4,000 or less, do not complete the rest of this worksheet. The amount on line 1 above is your earned income credit. Enter that amount on Form 1040A, line 11c. Also enter on line 10 the first name of your child who qualifies you for the credit. See Note 2 below. However, if Form 1040A, line 10, is more than $4,000, complete lines 2 through 6 below.*		$400.00
2. Enter amount from Form 1040A, line 10.	$6,380.00	
3. Less	− 4,000.00	
4. Balance. Subtract line 3 from line 2.	$2,380.00	
5. Enter 10% of line 4.		238.00
6. Subtract line 5 from line 1. This is your earned income credit. Enter on Form 1040A, line 11c. Also enter on line 10, the first name of your child who qualifies you for the credit. See Note 2 below.		$162.00

(13) Line 13
Income Tax

To find your tax, use the appropriate Tax Table.
If you checked Form 1040A:

Filing Status Box 1, use Tax Table A (Single) on pages 14–15

Filing Status Box 2, use Tax Table B (Married Filing Joint Return) on pages 16–20,

Filing Status Box 3, use Tax Table C (Married Filing Separate Return) on pages 21–22, or

Filing Status Box 4, use Tax Table D (Unmarried Head of Household) on pages 23–25.

Instructions for how to use the Tax Tables are at the beginning of each Table. After you have found the correct tax, enter that amount on line 13. The zero bracket amount, your deduction for exemptions, and the general tax credit have been taken into account in figuring the tax shown in the Tax Tables.

Note: *If your income or exemptions are not covered in the tax table for your filing status, you must file Form 1040 and Schedule TC (Form 1040).*

(14) Line 14
A Refund Due You

If line 12 is more than line 13

Subtract line 13 from line 12 and show the difference on line 14. This is the amount that will be refunded to you.

If line 14 is under $1, we will not send you a refund unless you ask for it when you file your return.

If the refund IRS owes you is large, you should see your payroll office about reducing the amount of tax to be withheld from your wages.

Note: *If you move after filing your return and you are expecting a refund, you should notify the post office serving your old address. Also notify the service center where you filed your return of your address change. This will help in forwarding your check to your new address as soon as possible. Please be sure to include your social security number in any correspondence with the IRS.*

(15) Line 15
Balance Due IRS

If line 13 is more than line 12

Subtract line 12 from line 13 and show the difference on line 15. This is the balance you still owe. If line 15 is under $1, you do not have to pay.

You may pay by check or money order made payable to "Internal Revenue Service." Please write your social security number on your check or money order and attach it to your return.

If your payment due IRS is large, you should see your payroll office about increasing the amount of tax to be withheld from your wages.

(16) Completing Your Return

Sign and Date Your Return

Form 1040A is not considered a return unless you sign it. Your spouse must also sign if it is a joint return.

Did You Have Someone Else Prepare Your Return?

If you fill in your own return, the space under your signature should remain blank.

If someone prepares your return and does not charge you, that person should not sign your return. Certain others who prepare your return should not sign. For example, your regular, full time employee or your partner in business does not have to sign. (This list is not all inclusive.)

Generally, anyone who is paid to prepare your tax return must sign your return and fill in the other blanks in the Paid Preparer's Information area of your return.

If the preparer is self-employed (i.e., is not employed by any person or business entity to prepare the return), he or she should check the "SE" box.

If you have questions about whether a preparer is required to sign your return, please contact an IRS office.

The person required to sign your return must:

- Sign it, by hand, in the space provided for the preparer's signature (Signature stamps or labels are not acceptable).
- Give you a copy of your return in addition to the copy filed with IRS.

Publication 1054 is a guide listing some of the preparer's other responsibilities and penalties for which he or she may be liable. The publication also contains the regulation citations which govern their work. Tax return preparers should be familiar with their responsibilities. This publication is available at IRS offices.

General Information

Filing Status—Boxes 1 through 4

Filing Status Box 1

Single

This filing status applies if on December 31, 1978, you were one of the following:

a. not married.

b. separated from your spouse by either divorce or separate maintenance decree. (You must follow State law to determine if you are divorced or legally separated.)

c. a widow or widower (see the instructions for Box 2, if your spouse died in 1978 and you had not remarried). If your spouse died in 1976 or 1977, and you have a dependent child, read the filing status instructions on page 4 to see if you can file Form 1040 as a Qualifying widow(er) with dependent child and use joint tax rates to lower your tax.

d. married and you do not file a joint return and you meet the tests under **Married Persons Who Live Apart (and Abandoned Spouses)**, explained in the instructions for Box 3.

Filing Status Box 2

Married Filing a Joint Return (even if only one had income)

In most cases, married couples will pay less tax if they file a joint return. You must report all income, exemptions, and credits for you and your spouse. Both of you must sign the return, even though only one of you had income.

You and your spouse can file a joint return even if you did not live together for the whole year. Both of you are responsible for any tax due on a joint return, so if one of you does not pay, the other may have to.

If your spouse died in 1978, or in 1979 before filing a return for 1978, write in the signature area "Filing as surviving spouse." Show the date of death in the name and address space. If your spouse died in 1976 or 1977 and you have a dependent child, see the instructions on page 4 under Filing Status to see if you can file Form 1040 as a Qualifying widow(er) with dependent child.

If you decide not to file a joint return and plan to file a separate return, see if you can reduce your tax by meeting the tests described under **Married Persons Who Live Apart (and Abandoned Spouses)**. If you can, you should check Box 1 for Single or, if you qualify, Box 4 for Unmarried head of household.

Special Rule for Aliens

You may file a joint return with your spouse if, at the end of 1978, you were a nonresident alien married to a citizen or resident of the United States, and you and your spouse agree to be taxed on your combined world-wide income.

For more details, please get **Publication 519**, United States Tax Guide for Aliens.

***Note:** If you are in doubt about whether to file a joint return or separate returns (discussed below), figure your tax both ways before deciding. If you want us to figure your tax for you, we will do it the way that gives you the smaller tax.*

Filing Status Box 3

Married Filing a Separate Return

Some married taxpayers file separate returns because each wants to be responsible for only his or her own tax or to receive his or her own refund. Others file separate returns because their total tax may be less than the tax on a joint return.

If both you and your spouse file separate returns, enter your spouse's full name in the space after Box 3. You each report only your own income, exemptions, and credits, and you are responsible only for the tax due on your own return. Both of you must figure your tax the same way. If you itemize your deductions, your spouse must itemize. (In that case both of you must file Form 1040 instead of Form 1040A.)

Community Property States

Community property states are: Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, and Washington.

If you and your spouse live in a community property State, you must follow State law to determine what is community income and what is separate income.

For more details, please get **Publication 555**, Community Property and the Federal Income Tax.

Married Persons Who Live Apart (and Abandoned Spouses)

Some married persons can file as Single or as Unmarried head of household and take advantage of tax rates that are lower than those for married persons filing separate returns. This means that you may be able to claim the earned income credit. It also means that if your spouse itemizes deductions, you do not have to. Both you and your spouse can file this way if you both meet the tests.

You should check Box 1 for Single, and lower your taxes, if you meet all of the following tests:

a. You file a separate return.

b. You paid more than half the cost to keep up your home for 1978.

c. Your spouse did not live with you at any time during 1978.

d. For over six months of 1978, your home was the main home of your child or stepchild whom you can claim as a dependent.

You should check Box 4 for Unmarried head of household if your home in test **d**, above, was the dependent child's main home for ALL of 1978. The tax rates for Unmarried head of household are even lower than the rates for Single.

Filing Status Box 4

Unmarried Head of Household

There are special tax rates for a person who can meet the tests for Unmarried head of household. These rates are lower than the rates for Single and Married filing a separate return.

You may use this filing status **only if** on December 31, 1978, you were unmarried (including certain married persons who live apart (and abandoned spouses)) or legally separated, and meet test **a.** or **b.** below:

a. You paid more than half the cost of keeping up a home which was the main home of your father or mother whom you can claim as a dependent. (Your parent did not have to live with you.)

b. You paid more than half the cost of keeping up the home in which you lived and which (except for temporary absences for vacation, school, etc.) was also lived in all year by one of the following:

1. Your unmarried child, grandchild, foster child, or stepchild. (This person did not have to be your dependent.)

2. Any other person listed below whom you can claim as a dependent. However, this person does not qualify you if he or she is your dependent under the rules on page 12 for **Dependent Supported by Two or More Taxpayers.**

Grandparent	Stepfather	Son-in-law or,
Brother	Mother-in-law	if related by blood:
Sister	Father-in-law	Uncle
Stepbrother	Brother-in-law	Aunt
Stepsister	Sister-in-law	Nephew
Stepmother	Daughter-in-law	Niece

***Note:** If you file as Unmarried head of household, please enter the name of the person who qualifies you in the space provided after Box 4 on Form 1040A. If more than one person qualifies you for this status, enter only one person's name.*

Exemptions

For Yourself, Line 5a Boxes

You can always take one exemption for yourself, even if you were the dependent of someone else. Take two exemptions if you were blind or 65 or over. Take three exemptions if you were both blind and 65 or over.

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1979, you can take the extra exemption for age for 1978.

Proof of Blindness

If you or your spouse is completely blind, attach a statement to this effect. In cases of partial blindness, you must submit with your return each year a certified statement from an eye physician or registered optometrist that:

a. you or your spouse cannot see over 20/200 with glasses, or

b. the field of view is not more than 20 degrees.

If this eye condition will never improve beyond the standards in **a.** or **b.**, you may submit a certified opinion to this effect from an examining eye physician. You must attach this certification to your return only once. In later years you can just attach a statement referring to it.

For Your Spouse, Line 5b Boxes

You can take exemptions for your spouse if you file a joint return. If you file a separate return, you can take your spouse's exemptions only if your spouse is not filing a return, had no income, and was not the dependent of someone else.

Your spouse's exemptions are like your own. Take one exemption if your spouse was neither blind nor 65 or over. Take two exemptions if blind or 65 or over. Take three exemptions if both blind and 65 or over.

If at the end of 1978 you were divorced or legally separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree), you may still take an exemption for your spouse if you file a joint return.

Death of Spouse

If your spouse died during 1978, and you did not remarry before the end of 1978, check the boxes for the exemptions you could have taken for your spouse on the date of death. *Please see the instructions for* **Death of Taxpayer** *on page 12.*

Children and Other Dependents, Lines 5c and 5d Boxes

Each person you claim as a dependent has to meet tests **a.** through **e.** below:

a. Income

The dependent received less than $750 gross income. (This test does not have to be met for your child who was under 19 or a full-time student at least 5 months of the year. *Please see the instructions for* **Student Dependent** *on page 12.*)

b. Support

The dependent received over half of his or her support from you or is treated as receiving over half of his or her support from you under the rules on page 12 for **Children of Divorced or Separated Parents**, or **Dependent Supported by Two or More Taxpayers.** If you file a joint return, the support can be from either spouse.

Support includes items such as food, a place to live, clothes, medical and dental care, and education. In figuring support, use the actual cost of these items. However, the cost of a place to live is figured at its fair rental value.

Do not include in support items like income and social security taxes, premiums for life insurance, or funeral expenses for a deceased dependent.

You must include capital items such as a car or furniture in figuring total support, but only if these items are actually given to, or purchased by, the dependent for the dependent's use or benefit. Do not include the cost of a capital item such as furniture for the household or for use by persons other than the dependent.

In figuring total support, you must include money the dependent used for his or her own support, even if this money was not taxable. (For example, include social security benefits, gifts, savings, welfare benefits, etc.) If your child was a student, do not include amounts he or she received as scholarships.

For more information get **Publication 501,** Your Exemptions and Exemptions for Dependents.

c. Married Dependent

The dependent did not file a joint return with his or her spouse.

d. Citizenship or Residence

The dependent was a citizen or resident of the U.S., a resident of Canada or Mexico, or an alien child adopted by and living with a U.S. citizen in a foreign country.

e. Relationship

The dependent met test **1.** or **2.** below.

1. Was related to you (or your spouse if you file a joint return) in one of the following ways:

Child	Brother	Stepmother	Sister-in-law
Stepchild	Sister	Stepfather	Daughter-in-law
Mother	Grandchild	Mother-in-law	Son-in-law
Father	Stepbrother	Father-in-law	
Grandparent	Stepsister	Brother-in-law	

or, if related by blood

Uncle	Nephew
Aunt	Niece

2. Was any other person who lived in your home as a member of your household for the whole year.

The term child includes:

- your son, daughter, stepson, stepdaughter;
- a child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption; and
- a foster child who lived in your home as a member of your family for the whole year.

Student Dependent

Even if your child had income of $750 or more, you can claim him or her as a dependent if he or she can meet tests **b.**, **c.**, and **d.** above,

AND

- was enrolled as a full-time student at a school during any 5 months of 1978, or
- took a full-time, on-farm training course during any 5 months of 1978. (The course had to be given by a school or a State, county, or local government agency.)

The school must have a regular teaching staff, course of study, and a regularly enrolled body of pupils or students in attendance.

The term school includes:

- elementary, junior and senior high schools;
- colleges and universities;
- technical, trade, and mechanical schools; and
- night schools in which the student is enrolled for the number of hours or classes that is considered full-time attendance at a similar day school.

The term school does not include on-the-job training courses or correspondence schools.

Children of Divorced or Separated Parents

If a child's parents together paid more than half of the child's support, the parent who has custody for most of the year can generally take the exemption for that child. But there are exceptions. The parent who does **not** have custody (or who has the child for the shorter time) may take the exemption if **a.** or **b.** below applies.

a. That parent gave at least $600 toward the child's support in 1978, and the decree of divorce or separate maintenance (or a written agreement between the parents) states he or she can take the exemption, OR

b. That parent gave $1,200 or more for each child's support in 1978, and the parent who had custody cannot prove that he or she gave more than the other parent gave.

Note: *To figure the amount of child support, a parent who has remarried and has custody may count the support furnished by the new spouse.*

Dependent Supported by Two or More Taxpayers

Sometimes two or more taxpayers together pay more than half of another person's support, but no one alone pays over half of that person's support. One of the taxpayers may claim the person as a dependent if **all** of the following tests are met:

1. The income, married dependent, citizenship or residence, and relationship tests discussed above,

2. The taxpayer paid more than 10% of the dependent's support, and

3. The taxpayer attaches to his or her return a signed **Form 2120,** Multiple Support Declaration, from every other person who paid more than 10% of the support. This form states that the person who signs it will not claim the person he or she helped to support.

Birth or Death of Dependent

You can take an exemption for a dependent who was born or who died during 1978 if he or she met the tests for a dependent while alive. This means that a baby who lived only a few minutes can be claimed as a dependent.

For more information, please get **Publication 501,** Your Exemptions and Exemptions for Dependents.

Death of Taxpayer

Did the taxpayer die before filing a return for 1978? If so, the taxpayer's spouse or personal representative must file a return for the person who died. A personal representative can be an executor, administrator, or anyone who is in charge of the taxpayer's property.

If the taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund.

If your spouse died in 1978 and you did not remarry in 1978, you can file a joint return. You can also file a joint return if your spouse died in 1979 before filing a return. A joint return should show your spouse's 1978 income before death and your income for all of 1978. Please write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

Show the date of death in the name and address space of Form 1040A.

If you want more details, please get **Publication 559,** Federal Tax Guide for Survivors, Executors, and Administrators.

Rounding Off to Whole Dollars

You may round off cents to the nearest whole dollar on your return. But, if you do round off, do so for all amounts. You can drop amounts under 50 cents. Increase amounts from 50 to 99 cents to the next dollar. Example: $1.39 becomes $1 and $2.69 becomes $3.

Recordkeeping

Keep records of income and credit appearing on your tax return until the statute of limitations runs out for that return. Usually this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. Copies of your filed tax returns should also be kept as part of your records. Some records must be kept longer. For example, property records (including those on your own home) should be kept as long as they are needed to figure the basis of the original or replacement property.

For more details, get **Publication 552,** Recordkeeping Requirements and a Guide to Tax Publications.

Penalties and Interest

You can avoid penalties and interest by correctly filing your return and paying tax when due. Penalties are also provided for late payment of tax unless you can show reasonable cause for the delay.

Late Filing of Return

The law provides a penalty of from 5 percent to 25 percent of the tax due for filing late unless you can show reasonable cause for the delay. If you file a return late, attach a full explanation to your return.

Late Payment of Tax

The penalty for not paying taxes when due is ½ of 1 percent of the unpaid amount for each month or part of a month it remains unpaid. The maximum penalty is 25 percent of the unpaid amount. The penalty applies to any unpaid tax shown on a return. It also applies to any additional tax shown on a bill if it is not paid within 10 days from the date of the bill. This penalty is in addition to the applicable interest charge on late payments.

Interest

Interest will be charged on taxes not paid on or before their due date.

Do You Want More or Less Income Tax Withheld in 1979?

If the amount due IRS on line 15, or the refund IRS owes you on line 14, is large, you should see your payroll office. Ask them about filling out a new Form W–4 to change the amount of tax to be withheld from your wages. A working married couple may need to increase the amount of tax withheld from one or both of their wages to avoid owing a large payment when filing their return.

If you return to work after a period of unemployment, you may reduce the amount of income tax withheld if your employer agrees to use the part year method of withholding. There are also other methods which could reduce your withholding. For more details, see your employer or get **Publication 505,** Tax Withholding and Declaration of Estimated Tax.

Declaration of Estimated Tax

In general, you do not have to file a declaration if you expect that your 1979 tax return will show a tax refund, OR a tax balance due IRS of less than $100. However, if you file a declaration for 1979, you **must** use Form 1040 to claim the payments you made.

Please see **Form 1040–ES** for more details.

Penalty for Not Paying Enough Tax During the Year. If line 15 is $100 or more and over 20 percent of line 13, you must file Form 1040 and attach **Form 2210.** You may owe a penalty unless you meet one or more of the exceptions explained on Form 2210.

Take Stock in America



Buy U.S. Savings Bonds
Where you work or bank

1978 Tax Table A—SINGLE (Filing Status Box 1)

(For single persons with income of $20,000 or less on Form 1040A, line 10 who claim 3 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040A, line 10. Read across to the column headed by the total number of exemptions claimed on Form 1040A, line 6. The amount shown where the two lines meet is your tax. Enter on Form 1040A, line 13.

The $2,200 zero bracket amount, your deduction for exemptions, and the general tax credit have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

Caution: *If you can be claimed as a dependent on your parent's return* **AND** *you have unearned income (interest, dividends) of $750 or more* **AND** *your earned income is less than $2,200, you must use Form 1040.*

If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—		
Over	But not over	1	2	3
		Your tax is—		
If $3,200 or less your tax is 0				
3,200	3,250	4	0	0
3,250	3,300	11	0	0
3,300	3,350	18	0	0
3,350	3,400	25	0	0
3,400	3,450	32	0	0
3,450	3,500	39	0	0
3,500	3,550	46	0	0
3,550	3,600	54	0	0
3,600	3,650	61	0	0
3,650	3,700	69	0	0
3,700	3,750	76	0	0
3,750	3,800	84	0	0
3,800	3,850	91	0	0
3,850	3,900	99	0	0
3,900	3,950	106	0	0
3,950	4,000	114	0	0
4,000	4,050	122	0	0
4,050	4,100	130	0	0
4,100	4,150	138	0	0
4,150	4,200	146	0	0
4,200	4,250	154	4	0
4,250	4,300	162	11	0
4,300	4,350	170	19	0
4,350	4,400	178	26	0
4,400	4,450	186	34	0
4,450	4,500	194	41	0
4,500	4,550	203	49	0
4,550	4,600	211	56	0
4,600	4,650	220	64	0
4,650	4,700	228	71	0
4,700	4,750	236	79	0
4,750	4,800	244	87	0
4,800	4,850	251	95	0
4,850	4,900	259	103	0
4,900	4,950	266	111	0
4,950	5,000	274	119	0
5,000	5,050	283	127	0
5,050	5,100	291	135	0
5,100	5,150	300	143	0
5,150	5,200	308	151	0
5,200	5,250	317	159	6
5,250	5,300	325	168	14
5,300	5,350	334	176	21
5,350	5,400	342	185	29
5,400	5,450	351	193	36
5,450	5,500	359	202	44
5,500	5,550	368	210	52
5,550	5,600	376	219	60
5,600	5,650	385	227	68
5,650	5,700	393	236	76
5,700	5,750	402	245	84
5,750	5,800	410	254	92
5,800	5,850	419	264	100
5,850	5,900	427	273	108
5,900	5,950	436	283	116
5,950	6,000	444	292	124
6,000	6,050	453	302	133
6,050	6,100	461	311	141
6,100	6,150	470	321	150
6,150	6,200	478	330	158
6,200	6,250	487	340	167
6,250	6,300	495	349	175
6,300	6,350	504	359	184
6,350	6,400	512	368	192
6,400	6,450	521	378	201
6,450	6,500	529	387	210
6,500	6,550	538	397	219
6,550	6,600	546	408	229
6,600	6,650	555	416	238
6,650	6,700	563	425	248
6,700	6,750	572	435	257
6,750	6,800	580	444	267
6,800	6,850	589	454	276
6,850	6,900	597	463	286
6,900	6,950	606	473	295
6,950	7,000	615	482	305
7,000	7,050	624	492	314
7,050	7,100	634	501	324
7,100	7,150	643	511	333
7,150	7,200	653	520	343
7,200	7,250	662	529	352
7,250	7,300	672	538	362
7,300	7,350	681	546	371
7,350	7,400	691	555	381
7,400	7,450	700	563	390
7,450	7,500	710	572	400
7,500	7,550	719	580	409
7,550	7,600	729	589	419
7,600	7,650	738	597	428
7,650	7,700	748	606	438
7,700	7,750	757	615	447
7,750	7,800	767	624	457
7,800	7,850	778	634	466
7,850	7,900	788	643	476
7,900	7,950	795	653	485
7,950	8,000	805	662	495
8,000	8,050	814	672	504
8,050	8,100	824	681	514
8,100	8,150	833	691	523
8,150	8,200	843	700	533
8,200	8,250	852	710	542
8,250	8,300	862	719	552
8,300	8,350	871	729	561
8,350	8,400	881	738	571
8,400	8,450	890	748	580
8,450	8,500	900	757	590
8,500	8,550	909	767	601
8,550	8,600	919	776	611
8,600	8,650	928	786	622
8,650	8,700	938	795	632
8,700	8,750	947	805	643
8,750	8,800	957	814	653
8,800	8,850	966	824	664
8,850	8,900	976	833	674
8,900	8,950	985	843	685
8,950	9,000	996	852	695
9,000	9,050	1,007	862	706
9,050	9,100	1,018	871	716
9,100	9,150	1,029	881	727
9,150	9,200	1,040	890	737
9,200	9,250	1,051	900	748
9,250	9,300	1,062	909	758
9,300	9,350	1,073	919	769
9,350	9,400	1,084	928	779
9,400	9,450	1,095	938	790
9,450	9,500	1,106	947	800
9,500	9,550	1,117	957	811
9,550	9,600	1,128	966	821
9,600	9,650	1,139	976	832
9,650	9,700	1,150	985	842
9,700	9,750	1,161	996	852
9,750	9,800	1,172	1,007	862
9,800	9,850	1,183	1,018	871
9,850	9,900	1,194	1,029	881
9,900	9,950	1,205	1,040	890
9,950	10,000	1,216	1,051	900
10,000	10,050	1,227	1,062	909
10,050	10,100	1,238	1,073	919
10,100	10,150	1,249	1,084	928
10,150	10,200	1,260	1,095	938
10,200	10,250	1,271	1,106	947
10,250	10,300	1,282	1,117	957
10,300	10,350	1,293	1,128	968
10,350	10,400	1,304	1,139	976
10,400	10,450	1,315	1,150	985
10,450	10,500	1,326	1,161	996
10,500	10,550	1,337	1,172	1,007
10,550	10,600	1,348	1,183	1,018
10,600	10,650	1,359	1,194	1,029
10,650	10,700	1,370	1,205	1,040
10,700	10,750	1,381	1,216	1,051
10,750	10,800	1,392	1,227	1,062
10,800	10,850	1,403	1,238	1,073
10,850	10,900	1,414	1,249	1,084
10,900	10,950	1,425	1,260	1,095
10,950	11,000	1,436	1,271	1,106

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1978 Tax Table A—SINGLE (Filing Status Box 1) *(Continued)*

If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—		
Over	But not over	1	2	3
		Your tax is—		
11,000	11,050	1,447	1,282	1,117
11,050	11,100	1,459	1,293	1,128
11,100	11,150	1,470	1,304	1,139
11,150	11,200	1,482	1,315	1,150
11,200	11,250	1,493	1,326	1,161
11,250	11,300	1,505	1,337	1,172
11,300	11,350	1,516	1,348	1,183
11,350	11,400	1,528	1,359	1,194
11,400	11,450	1,539	1,370	1,205
11,450	11,500	1,551	1,381	1,216
11,500	11,550	1,562	1,392	1,227
11,550	11,600	1,574	1,403	1,238
11,600	11,650	1,585	1,414	1,249
11,650	11,700	1,597	1,425	1,260
11,700	11,750	1,608	1,436	1,271
11,750	11,800	1,620	1,447	1,282
11,800	11,850	1,631	1,459	1,293
11,850	11,900	1,643	1,470	1,304
11,900	11,950	1,654	1,482	1,315
11,950	12,000	1,666	1,493	1,326
12,000	12,050	1,679	1,505	1,337
12,050	12,100	1,691	1,516	1,348
12,100	12,150	1,704	1,528	1,359
12,150	12,200	1,716	1,539	1,370
12,200	12,250	1,729	1,551	1,381
12,250	12,300	1,741	1,562	1,392
12,300	12,350	1,754	1,574	1,403
12,350	12,400	1,766	1,585	1,414
12,400	12,450	1,779	1,597	1,425
12,450	12,500	1,791	1,608	1,436
12,500	12,550	1,804	1,620	1,447
12,550	12,600	1,816	1,631	1,459
12,600	12,650	1,829	1,643	1,470
12,650	12,700	1,841	1,654	1,482
12,700	12,750	1,854	1,666	1,493
12,750	12,800	1,866	1,679	1,505
12,800	12,850	1,879	1,691	1,518
12,850	12,900	1,891	1,704	1,528
12,900	12,950	1,904	1,716	1,539
12,950	13,000	1,917	1,729	1,551
13,000	13,050	1,930	1,741	1,562
13,050	13,100	1,944	1,754	1,574
13,100	13,150	1,957	1,766	1,585
13,150	13,200	1,971	1,779	1,597
13,200	13,250	1,984	1,791	1,608
13,250	13,300	1,998	1,804	1,620
13,300	13,350	2,011	1,816	1,631
13,350	13,400	2,025	1,829	1,643
13,400	13,450	2,038	1,841	1,654
13,450	13,500	2,052	1,854	1,666
13,500	13,550	2,065	1,866	1,679
13,550	13,600	2,079	1,879	1,691
13,600	13,650	2,092	1,891	1,704
13,650	13,700	2,106	1,904	1,716
13,700	13,750	2,119	1,917	1,729
13,750	13,800	2,133	1,930	1,741
13,800	13,850	2,146	1,944	1,754
13,850	13,900	2,160	1,957	1,766
13,900	13,950	2,173	1,971	1,779
13,950	14,000	2,187	1,984	1,791
14,000	14,050	2,200	1,998	1,804
14,050	14,100	2,214	2,011	1,816
14,100	14,150	2,227	2,025	1,829
14,150	14,200	2,241	2,038	1,841
14,200	14,250	2,254	2,052	1,854
14,250	14,300	2,268	2,065	1,866
14,300	14,350	2,281	2,079	1,879
14,350	14,400	2,295	2,092	1,891
14,400	14,450	2,308	2,106	1,904
14,450	14,500	2,322	2,119	1,917
14,500	14,550	2,335	2,133	1,930
14,550	14,600	2,349	2,146	1,944
14,600	14,650	2,362	2,160	1,957
14,650	14,700	2,376	2,173	1,971
14,700	14,750	2,389	2,187	1,984
14,750	14,800	2,403	2,200	1,998
14,800	14,850	2,416	2,214	2,011
14,850	14,900	2,430	2,227	2,025
14,900	14,950	2,443	2,241	2,038
14,950	15,000	2,457	2,254	2,052
15,000	15,050	2,472	2,268	2,065
15,050	15,100	2,486	2,281	2,079
15,100	15,150	2,501	2,295	2,092
15,150	15,200	2,515	2,308	2,106
15,200	15,250	2,530	2,322	2,119
15,250	15,300	2,544	2,335	2,133
15,300	15,350	2,559	2,349	2,146
15,350	15,400	2,573	2,362	2,160
15,400	15,450	2,588	2,376	2,173
15,450	15,500	2,602	2,389	2,187
15,500	15,550	2,617	2,403	2,200
15,550	15,600	2,631	2,416	2,214
15,600	15,650	2,646	2,430	2,227
15,650	15,700	2,660	2,443	2,241
15,700	15,750	2,675	2,457	2,254
15,750	15,800	2,689	2,472	2,268
15,800	15,850	2,704	2,486	2,281
15,850	15,900	2,718	2,501	2,295
15,900	15,950	2,733	2,515	2,308
15,950	16,000	2,747	2,530	2,322
16,000	16,050	2,762	2,544	2,335
16,050	16,100	2,776	2,559	2,349
16,100	16,150	2,791	2,573	2,362
16,150	16,200	2,805	2,588	2,376
16,200	16,250	2,820	2,602	2,389
16,250	16,300	2,834	2,617	2,403
16,300	16,350	2,849	2,631	2,416
16,350	16,400	2,863	2,646	2,430
16,400	16,450	2,878	2,660	2,443
16,450	16,500	2,892	2,675	2,457
16,500	16,550	2,907	2,689	2,472
16,550	16,600	2,921	2,704	2,486
16,600	16,650	2,936	2,718	2,501
16,650	16,700	2,950	2,733	2,515
16,700	16,750	2,965	2,747	2,530
16,750	16,800	2,979	2,762	2,544
16,800	16,850	2,994	2,776	2,559
16,850	16,900	3,008	2,791	2,573
16,900	16,950	3,023	2,805	2,588
16,950	17,000	3,038	2,820	2,602
17,000	17,050	3,053	2,834	2,617
17,050	17,100	3,069	2,849	2,631
17,100	17,150	3,084	2,863	2,646
17,150	17,200	3,100	2,878	2,660
17,200	17,250	3,115	2,892	2,675
17,250	17,300	3,131	2,907	2,689
17,300	17,350	3,146	2,921	2,704
17,350	17,400	3,162	2,936	2,718
17,400	17,450	3,177	2,950	2,733
17,450	17,500	3,193	2,965	2,747
17,500	17,550	3,208	2,979	2,762
17,550	17,600	3,224	2,994	2,776
17,600	17,650	3,239	3,008	2,791
17,650	17,700	3,255	3,023	2,805
17,700	17,750	3,270	3,038	2,820
17,750	17,800	3,286	3,053	2,834
17,800	17,850	3,301	3,069	2,849
17,850	17,900	3,317	3,084	2,863
17,900	17,950	3,332	3,100	2,878
17,950	18,000	3,348	3,115	2,892
18,000	18,050	3,363	3,131	2,907
18,050	18,100	3,379	3,146	2,921
18,100	18,150	3,394	3,162	2,936
18,150	18,200	3,410	3,177	2,950
18,200	18,250	3,425	3,193	2,965
18,250	18,300	3,441	3,208	2,979
18,300	18,350	3,456	3,224	2,994
18,350	18,400	3,472	3,239	3,008
18,400	18,450	3,487	3,255	3,023
18,450	18,500	3,503	3,270	3,038
18,500	18,550	3,518	3,286	3,053
18,550	18,600	3,534	3,301	3,069
18,600	18,650	3,549	3,317	3,084
18,650	18,700	3,565	3,332	3,100
18,700	18,750	3,580	3,348	3,115
18,750	18,800	3,596	3,363	3,131
18,800	18,850	3,611	3,379	3,146
18,850	18,900	3,627	3,394	3,162
18,900	18,950	3,642	3,410	3,177
18,950	19,000	3,659	3,425	3,193
19,000	19,050	3,676	3,441	3,208
19,050	19,100	3,693	3,456	3,224
19,100	19,150	3,710	3,472	3,239
19,150	19,200	3,727	3,487	3,255
19,200	19,250	3,744	3,503	3,270
19,250	19,300	3,761	3,518	3,286
19,300	19,350	3,778	3,534	3,301
19,350	19,400	3,795	3,549	3,317
19,400	19,450	3,812	3,565	3,332
19,450	19,500	3,829	3,580	3,348
19,500	19,550	3,846	3,596	3,363
19,550	19,600	3,863	3,611	3,379
19,600	19,650	3,880	3,627	3,394
19,650	19,700	3,897	3,642	3,410
19,700	19,750	3,914	3,659	3,425
19,750	19,800	3,931	3,676	3,441
19,800	19,850	3,948	3,693	3,456
19,850	19,900	3,965	3,710	3,472
19,900	19,950	3,982	3,727	3,487
19,950	20,000	3,999	3,744	3,503

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1978 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2)

(For married persons filing joint returns with income of $40,000 or less on Form 1040A, line 10 who claim 9 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040A, line 10. Read across to the column headed by the total number of exemptions claimed on Form 1040A, line 6. The amount shown where the two lines meet is your tax. Enter on Form 1040A, line 13.

The $3,200 zero bracket amount, your deduction for exemptions, and the general tax credit have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	2	3	4	5	6	7	8	9
		Your tax is—							
If $5,200 or less your tax is 0									
5,200	5,250	4	0	0	0	0	0	0	0
5,250	5,300	11	0	0	0	0	0	0	0
5,300	5,350	18	0	0	0	0	0	0	0
5,350	5,400	25	0	0	0	0	0	0	0
5,400	5,450	32	0	0	0	0	0	0	0
5,450	5,500	39	0	0	0	0	0	0	0
5,500	5,550	46	0	0	0	0	0	0	0
5,550	5,600	53	0	0	0	0	0	0	0
5,600	5,650	60	0	0	0	0	0	0	0
5,650	5,700	67	0	0	0	0	0	0	0
5,700	5,750	74	0	0	0	0	0	0	0
5,750	5,800	81	0	0	0	0	0	0	0
5,800	5,850	89	0	0	0	0	0	0	0
5,850	5,900	96	0	0	0	0	0	0	0
5,900	5,950	104	0	0	0	0	0	0	0
5,950	6,000	111	0	0	0	0	0	0	0
6,000	6,050	119	0	0	0	0	0	0	0
6,050	6,100	126	0	0	0	0	0	0	0
6,100	6,150	134	0	0	0	0	0	0	0
6,150	6,200	141	0	0	0	0	0	0	0
6,200	6,250	149	4	0	0	0	0	0	0
6,250	6,300	156	11	0	0	0	0	0	0
6,300	6,350	164	18	0	0	0	0	0	0
6,350	6,400	171	25	0	0	0	0	0	0
6,400	6,450	179	32	0	0	0	0	0	0
6,450	6,500	186	39	0	0	0	0	0	0
6,500	6,550	194	46	0	0	0	0	0	0
6,550	6,600	201	54	0	0	0	0	0	0
6,600	6,650	209	61	0	0	0	0	0	0
6,650	6,700	216	69	0	0	0	0	0	0
6,700	6,750	224	76	0	0	0	0	0	0
6,750	6,800	232	84	0	0	0	0	0	0
6,800	6,850	240	91	0	0	0	0	0	0
6,850	6,900	248	99	0	0	0	0	0	0
6,900	6,950	256	106	0	0	0	0	0	0
6,950	7,000	264	114	0	0	0	0	0	0
7,000	7,050	272	121	0	0	0	0	0	0
7,050	7,100	280	129	0	0	0	0	0	0
7,100	7,150	288	136	0	0	0	0	0	0
7,150	7,200	296	144	0	0	0	0	0	0
7,200	7,250	304	151	4	0	0	0	0	0
7,250	7,300	312	159	11	0	0	0	0	0
7,300	7,350	320	166	19	0	0	0	0	0
7,350	7,400	328	174	26	0	0	0	0	0
7,400	7,450	336	181	34	0	0	0	0	0
7,450	7,500	344	189	41	0	0	0	0	0
7,500	7,550	352	197	49	0	0	0	0	0
7,550	7,600	360	205	56	0	0	0	0	0
7,600	7,650	368	213	64	0	0	0	0	0
7,650	7,700	376	221	71	0	0	0	0	0
7,700	7,750	384	229	79	0	0	0	0	0
7,750	7,800	393	237	86	0	0	0	0	0
7,800	7,850	401	245	94	0	0	0	0	0
7,850	7,900	410	253	101	0	0	0	0	0
7,900	7,950	418	261	109	0	0	0	0	0
7,950	8,000	427	269	116	0	0	0	0	0
8,000	8,050	435	277	124	0	0	0	0	0
8,050	8,100	444	285	131	0	0	0	0	0
8,100	8,150	452	293	139	0	0	0	0	0
8,150	8,200	461	301	146	0	0	0	0	0
8,200	8,250	469	309	154	6	0	0	0	0
8,250	8,300	476	317	162	14	0	0	0	0
8,300	8,350	484	325	170	21	0	0	0	0
8,350	8,400	491	333	178	29	0	0	0	0
8,400	8,450	499	341	186	36	0	0	0	0
8,450	8,500	506	349	194	44	0	0	0	0
8,500	8,550	514	358	202	51	0	0	0	0
8,550	8,600	521	366	210	59	0	0	0	0
8,600	8,650	529	375	218	66	0	0	0	0
8,650	8,700	536	383	226	74	0	0	0	0
8,700	8,750	544	392	234	81	0	0	0	0
8,750	8,800	553	400	242	89	0	0	0	0
8,800	8,850	561	409	250	96	0	0	0	0
8,850	8,900	570	417	258	104	0	0	0	0
8,900	8,950	578	426	266	111	0	0	0	0
8,950	9,000	587	434	274	119	0	0	0	0
9,000	9,050	595	443	282	127	0	0	0	0
9,050	9,100	604	451	290	135	0	0	0	0
9,100	9,150	612	460	298	143	0	0	0	0
9,150	9,200	621	468	306	151	1	0	0	0
9,200	9,250	629	477	314	159	9	0	0	0
9,250	9,300	638	485	323	167	16	0	0	0
9,300	9,350	646	494	331	175	24	0	0	0
9,350	9,400	655	502	340	183	31	0	0	0
9,400	9,450	663	511	348	191	39	0	0	0
9,450	9,500	672	520	357	199	46	0	0	0
9,500	9,550	680	529	365	207	54	0	0	0
9,550	9,600	689	539	374	215	61	0	0	0
9,600	9,650	697	548	382	223	69	0	0	0
9,650	9,700	706	558	391	231	76	0	0	0
9,700	9,750	714	567	399	239	84	0	0	0
9,750	9,800	723	577	408	247	92	0	0	0
9,800	9,850	731	586	416	255	100	0	0	0
9,850	9,900	740	596	425	263	108	0	0	0
9,900	9,950	748	605	433	271	116	0	0	0
9,950	10,000	757	615	442	279	124	0	0	0
10,000	10,050	765	624	450	288	132	0	0	0
10,050	10,100	774	634	459	296	140	0	0	0
10,100	10,150	782	643	467	305	148	0	0	0
10,150	10,200	791	653	476	313	156	4	0	0
10,200	10,250	799	662	485	322	164	11	0	0
10,250	10,300	808	672	494	330	172	19	0	0
10,300	10,350	816	681	504	339	180	26	0	0
10,350	10,400	825	691	513	347	188	34	0	0
10,400	10,450	833	700	523	356	196	41	0	0
10,450	10,500	842	710	532	364	204	49	0	0
10,500	10,550	850	719	542	373	212	57	0	0
10,550	10,600	859	729	551	381	220	65	0	0
10,600	10,650	867	738	561	390	228	73	0	0
10,650	10,700	876	748	570	398	236	81	0	0
10,700	10,750	884	757	580	407	244	89	0	0
10,750	10,800	893	765	589	415	253	97	0	0
10,800	10,850	901	774	599	424	261	105	0	0
10,850	10,900	910	782	608	432	270	113	0	0
10,900	10,950	918	791	618	441	278	121	0	0
10,950	11,000	927	799	627	450	287	129	0	0
11,000	11,050	935	808	637	459	295	137	0	0
11,050	11,100	944	816	646	469	304	145	0	0
11,100	11,150	952	825	656	478	312	153	0	0
11,150	11,200	961	833	665	488	321	161	6	0
11,200	11,250	969	842	675	497	329	169	14	0
11,250	11,300	978	850	684	507	338	177	22	0
11,300	11,350	986	859	694	516	346	185	30	0
11,350	11,400	995	867	703	526	355	193	38	0
11,400	11,450	1,003	876	713	535	363	201	46	0
11,450	11,500	1,012	884	722	545	372	209	54	0
11,500	11,550	1,020	893	732	554	380	218	62	0
11,550	11,600	1,029	901	741	564	389	226	70	0

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1978 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2) (Continued)

If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	2	3	4	5	6	7	8	9
		Your tax is—							
11,600	11,650	1,037	910	751	573	397	235	78	0
11,650	11,700	1,046	918	760	583	406	243	86	0
11,700	11,750	1,054	927	770	592	415	252	94	0
11,750	11,800	1,063	935	779	602	424	260	102	0
11,800	11,850	1,071	944	789	611	434	269	110	0
11,850	11,900	1,080	952	798	621	443	277	118	0
11,900	11,950	1,088	961	808	630	453	286	126	0
11,950	12,000	1,097	969	817	640	462	294	134	0
12,000	12,050	1,105	978	827	649	472	303	142	0
12,050	12,100	1,114	986	836	659	481	311	150	0
12,100	12,150	1,122	995	846	668	491	320	158	3
12,150	12,200	1,131	1,003	855	678	500	328	166	11
12,200	12,250	1,139	1,012	865	687	510	337	174	19
12,250	12,300	1,148	1,020	874	697	519	345	183	27
12,300	12,350	1,156	1,029	884	706	529	354	191	35
12,350	12,400	1,165	1,037	893	716	538	362	200	43
12,400	12,450	1,173	1,046	903	725	548	371	208	51
12,450	12,500	1,182	1,054	912	735	557	380	217	59
12,500	12,550	1,190	1,063	922	744	567	389	225	67
12,550	12,600	1,199	1,071	931	754	576	399	234	75
12,600	12,650	1,207	1,080	941	763	586	408	242	83
12,650	12,700	1,216	1,088	950	773	595	418	251	91
12,700	12,750	1,225	1,097	960	782	605	427	259	99
12,750	12,800	1,235	1,105	969	792	614	437	268	107
12,800	12,850	1,245	1,114	979	801	624	446	276	115
12,850	12,900	1,255	1,122	988	811	633	456	285	123
12,900	12,950	1,265	1,131	998	820	643	465	293	131
12,950	13,000	1,275	1,139	1,007	830	652	475	302	139
13,000	13,050	1,285	1,148	1,017	839	662	484	310	148
13,050	13,100	1,295	1,156	1,026	849	671	494	319	156
13,100	13,150	1,305	1,165	1,036	858	681	503	327	165
13,150	13,200	1,315	1,173	1,045	868	690	513	336	173
13,200	13,250	1,325	1,182	1,054	877	700	522	345	182
13,250	13,300	1,335	1,190	1,063	887	709	532	354	190
13,300	13,350	1,345	1,199	1,071	896	719	541	364	199
13,350	13,400	1,355	1,207	1,080	906	728	551	373	207
13,400	13,450	1,365	1,216	1,088	915	738	560	383	216
13,450	13,500	1,375	1,225	1,097	925	747	570	392	224
13,500	13,550	1,385	1,235	1,105	934	757	579	402	233
13,550	13,600	1,395	1,245	1,114	944	766	589	411	241
13,600	13,650	1,405	1,255	1,122	953	776	598	421	250
13,650	13,700	1,415	1,265	1,131	963	785	608	430	258
13,700	13,750	1,426	1,275	1,139	972	795	617	440	267
13,750	13,800	1,437	1,285	1,148	982	804	627	449	275
13,800	13,850	1,448	1,295	1,156	991	814	636	459	284
13,850	13,900	1,459	1,305	1,165	1,001	823	646	468	292
13,900	13,950	1,470	1,315	1,173	1,010	833	655	478	301
13,950	14,000	1,481	1,325	1,182	1,020	842	665	487	310
14,000	14,050	1,492	1,335	1,190	1,029	852	674	497	319
14,050	14,100	1,503	1,345	1,199	1,039	861	684	506	329
14,100	14,150	1,514	1,355	1,207	1,048	871	693	516	338
14,150	14,200	1,525	1,365	1,216	1,058	880	703	525	348
14,200	14,250	1,536	1,375	1,225	1,067	890	712	535	357
14,250	14,300	1,547	1,385	1,235	1,077	899	722	544	367
14,300	14,350	1,558	1,395	1,245	1,086	909	731	554	376
14,350	14,400	1,569	1,405	1,255	1,096	918	741	563	386
14,400	14,450	1,580	1,415	1,265	1,105	928	750	573	395
14,450	14,500	1,591	1,426	1,275	1,115	937	760	582	405
14,500	14,550	1,602	1,437	1,285	1,124	947	769	592	414
14,550	14,600	1,613	1,448	1,295	1,134	956	779	601	424
14,600	14,650	1,624	1,459	1,305	1,143	966	788	611	433
14,650	14,700	1,635	1,470	1,315	1,153	975	798	620	443
14,700	14,750	1,646	1,481	1,325	1,162	985	807	630	452
14,750	14,800	1,657	1,492	1,335	1,172	994	817	639	462
14,800	14,850	1,668	1,503	1,345	1,181	1,004	826	649	471
14,850	14,900	1,679	1,514	1,355	1,191	1,013	836	658	481
14,900	14,950	1,690	1,525	1,365	1,200	1,023	845	668	490
14,950	15,000	1,701	1,536	1,375	1,211	1,032	855	677	500
15,000	15,050	1,712	1,547	1,385	1,222	1,042	864	687	509
15,050	15,100	1,723	1,558	1,395	1,233	1,051	874	696	519
15,100	15,150	1,734	1,569	1,405	1,244	1,061	883	706	528
15,150	15,200	1,745	1,580	1,415	1,255	1,070	893	715	538
15,200	15,250	1,756	1,591	1,426	1,266	1,080	902	725	547
15,250	15,300	1,767	1,602	1,437	1,277	1,089	912	734	557
15,300	15,350	1,778	1,613	1,448	1,288	1,099	921	744	568
15,350	15,400	1,789	1,624	1,459	1,299	1,108	931	753	576
15,400	15,450	1,800	1,635	1,470	1,310	1,118	940	763	585
15,450	15,500	1,811	1,646	1,481	1,321	1,127	950	772	595
15,500	15,550	1,822	1,657	1,492	1,332	1,137	959	782	604
15,550	15,600	1,833	1,668	1,503	1,343	1,146	969	791	614
15,600	15,650	1,844	1,679	1,514	1,354	1,156	978	801	623
15,650	15,700	1,855	1,690	1,525	1,365	1,165	988	810	633
15,700	15,750	1,866	1,701	1,536	1,375	1,176	997	820	642
15,750	15,800	1,877	1,712	1,547	1,385	1,187	1,007	829	652
15,800	15,850	1,888	1,723	1,558	1,395	1,198	1,016	839	661
15,850	15,900	1,899	1,734	1,569	1,405	1,209	1,026	848	671
15,900	15,950	1,910	1,745	1,580	1,415	1,220	1,035	858	680
15,950	16,000	1,921	1,756	1,591	1,426	1,231	1,045	867	690
16,000	16,050	1,932	1,767	1,602	1,437	1,242	1,054	877	699
16,050	16,100	1,943	1,778	1,613	1,448	1,253	1,064	886	709
16,100	16,150	1,954	1,789	1,624	1,459	1,264	1,073	896	718
16,150	16,200	1,965	1,800	1,635	1,470	1,275	1,083	905	728
16,200	16,250	1,976	1,811	1,646	1,481	1,286	1,092	915	737
16,250	16,300	1,987	1,822	1,657	1,492	1,297	1,102	924	747
16,300	16,350	1,998	1,833	1,668	1,503	1,308	1,111	934	756
16,350	16,400	2,009	1,844	1,679	1,514	1,319	1,121	943	766
16,400	16,450	2,020	1,855	1,690	1,525	1,330	1,130	953	775
16,450	16,500	2,031	1,866	1,701	1,536	1,341	1,141	962	785
16,500	16,550	2,042	1,877	1,712	1,547	1,352	1,152	972	794
16,550	16,600	2,053	1,888	1,723	1,558	1,363	1,163	981	804
16,600	16,650	2,064	1,899	1,734	1,569	1,374	1,174	991	813
16,650	16,700	2,075	1,910	1,745	1,580	1,385	1,185	1,000	823
16,700	16,750	2,086	1,921	1,756	1,591	1,396	1,196	1,010	832
16,750	16,800	2,099	1,932	1,767	1,602	1,407	1,207	1,019	842
16,800	16,850	2,111	1,943	1,778	1,613	1,418	1,218	1,029	851
16,850	16,900	2,124	1,954	1,789	1,624	1,429	1,229	1,038	861
16,900	16,950	2,136	1,965	1,800	1,635	1,440	1,240	1,048	870
16,950	17,000	2,149	1,976	1,811	1,646	1,451	1,251	1,057	880
17,000	17,050	2,161	1,987	1,822	1,657	1,462	1,262	1,067	889
17,050	17,100	2,174	1,998	1,833	1,668	1,473	1,273	1,076	899
17,100	17,150	2,186	2,009	1,844	1,679	1,484	1,284	1,086	908
17,150	17,200	2,199	2,020	1,855	1,690	1,495	1,295	1,095	918
17,200	17,250	2,211	2,031	1,868	1,701	1,506	1,306	1,106	927
17,250	17,300	2,224	2,042	1,877	1,712	1,517	1,317	1,117	937
17,300	17,350	2,236	2,053	1,888	1,723	1,528	1,328	1,128	946
17,350	17,400	2,249	2,064	1,899	1,734	1,539	1,339	1,139	956
17,400	17,450	2,261	2,075	1,910	1,745	1,550	1,350	1,150	965
17,450	17,500	2,274	2,086	1,921	1,756	1,561	1,361	1,161	975
17,500	17,550	2,286	2,099	1,932	1,767	1,572	1,372	1,172	984
17,550	17,600	2,299	2,111	1,943	1,778	1,583	1,383	1,183	994
17,600	17,650	2,311	2,124	1,954	1,789	1,594	1,394	1,194	1,003
17,650	17,700	2,324	2,136	1,965	1,800	1,605	1,405	1,205	1,013
17,700	17,750	2,336	2,149	1,978	1,811	1,616	1,416	1,216	1,022
17,750	17,800	2,349	2,161	1,987	1,822	1,627	1,427	1,227	1,032
17,800	17,850	2,361	2,174	1,998	1,833	1,638	1,438	1,238	1,041
17,850	17,900	2,374	2,186	2,009	1,844	1,649	1,449	1,249	1,051
17,900	17,950	2,386	2,199	2,020	1,855	1,660	1,460	1,260	1,060
17,950	18,000	2,399	2,211	2,031	1,866	1,671	1,471	1,271	1,071
18,000	18,050	2,411	2,224	2,042	1,877	1,682	1,482	1,282	1,082
18,050	18,100	2,424	2,236	2,053	1,888	1,693	1,493	1,293	1,093
18,100	18,150	2,436	2,249	2,064	1,899	1,704	1,504	1,304	1,104
18,150	18,200	2,449	2,261	2,075	1,910	1,715	1,515	1,315	1,115
18,200	18,250	2,461	2,274	2,086	1,921	1,726	1,526	1,326	1,126
18,250	18,300	2,474	2,286	2,099	1,932	1,737	1,537	1,337	1,137
18,300	18,350	2,486	2,299	2,111	1,943	1,748	1,548	1,348	1,148
18,350	18,400	2,499	2,311	2,124	1,954	1,759	1,559	1,359	1,159
18,400	18,450	2,511	2,324	2,136	1,965	1,770	1,570	1,370	1,170
18,450	18,500	2,524	2,336	2,149	1,976	1,781	1,581	1,381	1,181
18,500	18,550	2,536	2,349	2,161	1,987	1,792	1,592	1,392	1,192
18,550	18,600	2,549	2,361	2,174	1,998	1,803	1,603	1,403	1,203
18,600	18,650	2,561	2,374	2,186	2,009	1,814	1,614	1,414	1,214
18,650	18,700	2,574	2,386	2,199	2,020	1,825	1,625	1,425	1,225
18,700	18,750	2,586	2,399	2,211	2,031	1,836	1,636	1,436	1,236
18,750	18,800	2,599	2,411	2,224	2,042	1,847	1,647	1,447	1,247

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1978 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2) (Continued)

If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	2	3	4	5	6	7	8	9
		Your tax is—							
10,000	10,050	2,611	2,424	2,236	2,053	1,858	1,658	1,458	1,258
10,050	10,100	2,624	2,438	2,249	2,064	1,869	1,669	1,469	1,269
10,100	10,150	2,636	2,449	2,261	2,075	1,880	1,680	1,480	1,280
10,150	10,200	2,649	2,461	2,274	2,086	1,891	1,691	1,491	1,291
10,200	10,250	2,661	2,474	2,286	2,099	1,902	1,702	1,502	1,302
10,250	10,300	2,674	2,486	2,299	2,111	1,913	1,713	1,513	1,313
10,300	10,350	2,686	2,499	2,311	2,124	1,924	1,724	1,524	1,324
10,350	10,400	2,699	2,511	2,324	2,136	1,935	1,735	1,535	1,335
10,400	10,450	2,711	2,524	2,336	2,149	1,946	1,746	1,546	1,346
10,450	10,500	2,724	2,536	2,349	2,161	1,957	1,757	1,557	1,357
10,500	10,550	2,736	2,549	2,361	2,174	1,968	1,768	1,568	1,368
10,550	10,600	2,749	2,561	2,374	2,186	1,979	1,779	1,579	1,379
10,600	10,650	2,761	2,574	2,386	2,199	1,990	1,790	1,590	1,390
10,650	10,700	2,774	2,586	2,399	2,211	2,001	1,801	1,601	1,401
10,700	10,750	2,786	2,599	2,411	2,224	2,012	1,812	1,612	1,412
10,750	10,800	2,799	2,611	2,424	2,236	2,023	1,823	1,623	1,423
10,800	10,850	2,811	2,824	2,436	2,249	2,034	1,834	1,634	1,434
10,850	10,900	2,824	2,836	2,449	2,261	2,045	1,845	1,645	1,445
10,900	10,950	2,836	2,849	2,461	2,274	2,056	1,856	1,656	1,456
10,950	11,000	2,849	2,861	2,474	2,286	2,069	1,867	1,667	1,467
11,000	11,050	2,861	2,874	2,486	2,299	2,081	1,878	1,678	1,478
11,050	11,100	2,874	2,886	2,499	2,311	2,094	1,889	1,689	1,489
11,100	11,150	2,886	2,899	2,511	2,324	2,106	1,900	1,700	1,500
11,150	11,200	2,899	2,911	2,524	2,336	2,119	1,911	1,711	1,511
11,200	11,250	2,911	2,924	2,536	2,349	2,131	1,922	1,722	1,522
11,250	11,300	2,924	2,936	2,549	2,361	2,144	1,933	1,733	1,533
11,300	11,350	2,936	2,949	2,561	2,374	2,156	1,944	1,744	1,544
11,350	11,400	2,949	2,761	2,574	2,386	2,169	1,955	1,755	1,555
11,400	11,450	2,961	2,774	2,586	2,399	2,181	1,968	1,766	1,566
11,450	11,500	2,974	2,786	2,599	2,411	2,194	1,977	1,777	1,577
11,500	11,550	2,986	2,799	2,611	2,424	2,206	1,988	1,788	1,588
11,550	11,600	2,999	2,811	2,624	2,436	2,219	1,999	1,799	1,599
11,600	11,650	3,011	2,824	2,636	2,449	2,231	2,010	1,810	1,610
11,650	11,700	3,024	2,836	2,649	2,461	2,244	2,021	1,821	1,621
11,700	11,750	3,036	2,849	2,661	2,474	2,256	2,034	1,832	1,632
11,750	11,800	3,049	2,861	2,674	2,486	2,269	2,046	1,843	1,643
11,800	11,850	3,061	2,874	2,686	2,499	2,281	2,059	1,854	1,654
11,850	11,900	3,074	2,886	2,699	2,511	2,294	2,071	1,865	1,665
11,900	11,950	3,087	2,899	2,711	2,524	2,306	2,084	1,876	1,676
11,950	12,000	3,101	2,911	2,724	2,536	2,319	2,096	1,887	1,687
12,000	12,050	3,115	2,924	2,736	2,549	2,331	2,109	1,898	1,698
12,050	12,100	3,129	2,936	2,749	2,561	2,344	2,121	1,909	1,709
12,100	12,150	3,143	2,949	2,761	2,574	2,356	2,134	1,920	1,720
12,150	12,200	3,157	2,961	2,774	2,586	2,369	2,146	1,931	1,731
12,200	12,250	3,171	2,974	2,786	2,599	2,381	2,159	1,942	1,742
12,250	12,300	3,185	2,986	2,799	2,611	2,394	2,171	1,953	1,753
12,300	12,350	3,199	2,999	2,811	2,624	2,406	2,184	1,964	1,764
12,350	12,400	3,213	3,011	2,824	2,636	2,419	2,196	1,975	1,775
12,400	12,450	3,227	3,024	2,836	2,649	2,431	2,209	1,986	1,786
12,450	12,500	3,241	3,036	2,849	2,661	2,444	2,221	1,999	1,797
12,500	12,550	3,255	3,049	2,861	2,674	2,456	2,234	2,011	1,808
12,550	12,600	3,269	3,061	2,874	2,686	2,469	2,246	2,024	1,819
12,600	12,650	3,283	3,074	2,886	2,699	2,481	2,259	2,036	1,830
12,650	12,700	3,297	3,087	2,899	2,711	2,494	2,271	2,049	1,841
12,700	12,750	3,311	3,101	2,911	2,724	2,506	2,284	2,061	1,852
12,750	12,800	3,325	3,115	2,924	2,736	2,519	2,296	2,074	1,863
12,800	12,850	3,339	3,129	2,936	2,749	2,531	2,309	2,086	1,874
12,850	12,900	3,353	3,143	2,949	2,761	2,544	2,321	2,099	1,885
12,900	12,950	3,367	3,157	2,961	2,774	2,556	2,334	2,111	1,898
12,950	13,000	3,381	3,171	2,974	2,786	2,569	2,346	2,124	1,907
13,000	13,050	3,395	3,185	2,988	2,799	2,581	2,359	2,136	1,918
13,050	13,100	3,409	3,199	2,999	2,811	2,594	2,371	2,149	1,929
13,100	13,150	3,423	3,213	3,011	2,824	2,606	2,384	2,161	1,940
13,150	13,200	3,437	3,227	3,024	2,836	2,619	2,396	2,174	1,951
13,200	13,250	3,451	3,241	3,036	2,849	2,631	2,409	2,186	1,964
13,250	13,300	3,465	3,255	3,049	2,861	2,644	2,421	2,199	1,976
13,300	13,350	3,479	3,269	3,061	2,874	2,656	2,434	2,211	1,989
13,350	13,400	3,493	3,283	3,074	2,886	2,669	2,446	2,224	2,001
13,400	13,450	3,507	3,297	3,087	2,899	2,681	2,459	2,236	2,014
13,450	13,500	3,521	3,311	3,101	2,911	2,694	2,471	2,249	2,026
13,500	13,550	3,535	3,325	3,115	2,924	2,706	2,484	2,261	2,039
13,550	13,600	3,549	3,339	3,129	2,936	2,719	2,496	2,274	2,051

Continued next column

If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	2	3	4	5	6	7	8	9
		Your tax is—							
13,600	13,650	3,563	3,353	3,143	2,949	2,731	2,509	2,286	2,064
13,650	13,700	3,577	3,367	3,157	2,961	2,744	2,521	2,299	2,076
13,700	13,750	3,591	3,381	3,171	2,974	2,756	2,534	2,311	2,089
13,750	13,800	3,605	3,395	3,185	2,988	2,769	2,546	2,324	2,101
13,800	13,850	3,619	3,409	3,199	2,999	2,781	2,559	2,336	2,114
13,850	13,900	3,633	3,423	3,213	3,011	2,794	2,571	2,349	2,126
13,900	13,950	3,647	3,437	3,227	3,024	2,806	2,584	2,361	2,139
13,950	14,000	3,661	3,451	3,241	3,036	2,819	2,596	2,374	2,151
14,000	14,050	3,675	3,465	3,255	3,049	2,831	2,609	2,386	2,164
14,050	14,100	3,689	3,479	3,269	3,061	2,844	2,621	2,399	2,176
14,100	14,150	3,703	3,493	3,283	3,074	2,856	2,634	2,411	2,189
14,150	14,200	3,717	3,507	3,297	3,087	2,869	2,646	2,424	2,201
14,200	14,250	3,731	3,521	3,311	3,101	2,881	2,659	2,436	2,214
14,250	14,300	3,745	3,535	3,325	3,115	2,894	2,671	2,449	2,226
14,300	14,350	3,759	3,549	3,339	3,129	2,906	2,684	2,461	2,239
14,350	14,400	3,773	3,563	3,353	3,143	2,919	2,696	2,474	2,251
14,400	14,450	3,787	3,577	3,367	3,157	2,931	2,709	2,486	2,264
14,450	14,500	3,801	3,591	3,381	3,171	2,944	2,721	2,499	2,276
14,500	14,550	3,815	3,605	3,395	3,185	2,956	2,734	2,511	2,289
14,550	14,600	3,829	3,619	3,409	3,199	2,969	2,746	2,524	2,301
14,600	14,650	3,843	3,633	3,423	3,213	2,981	2,759	2,536	2,314
14,650	14,700	3,857	3,647	3,437	3,227	2,994	2,771	2,549	2,326
14,700	14,750	3,871	3,661	3,451	3,241	3,006	2,784	2,561	2,339
14,750	14,800	3,885	3,675	3,465	3,255	3,019	2,796	2,574	2,351
14,800	14,850	3,899	3,689	3,479	3,269	3,031	2,809	2,586	2,364
14,850	14,900	3,913	3,703	3,493	3,283	3,044	2,821	2,599	2,376
14,900	14,950	3,927	3,717	3,507	3,297	3,057	2,834	2,611	2,389
14,950	15,000	3,941	3,731	3,521	3,311	3,071	2,846	2,624	2,401
15,000	15,050	3,955	3,745	3,535	3,325	3,085	2,859	2,636	2,414
15,050	15,100	3,969	3,759	3,549	3,339	3,099	2,871	2,649	2,426
15,100	15,150	3,983	3,773	3,563	3,353	3,113	2,884	2,661	2,439
15,150	15,200	3,997	3,787	3,577	3,367	3,127	2,896	2,674	2,451
15,200	15,250	4,011	3,801	3,591	3,381	3,141	2,909	2,686	2,464
15,250	15,300	4,025	3,815	3,605	3,395	3,155	2,921	2,699	2,476
15,300	15,350	4,039	3,829	3,619	3,409	3,169	2,934	2,711	2,489
15,350	15,400	4,053	3,843	3,633	3,423	3,183	2,946	2,724	2,501
15,400	15,450	4,067	3,857	3,647	3,437	3,197	2,959	2,736	2,514
15,450	15,500	4,081	3,871	3,661	3,451	3,211	2,971	2,749	2,526
15,500	15,550	4,095	3,885	3,675	3,465	3,225	2,984	2,761	2,539
15,550	15,600	4,109	3,899	3,689	3,479	3,239	2,996	2,774	2,551
15,600	15,650	4,123	3,913	3,703	3,493	3,253	3,009	2,786	2,564
15,650	15,700	4,137	3,927	3,717	3,507	3,267	3,022	2,799	2,576
15,700	15,750	4,151	3,941	3,731	3,521	3,281	3,036	2,811	2,589
15,750	15,800	4,165	3,955	3,745	3,535	3,295	3,050	2,824	2,601
15,800	15,850	4,179	3,969	3,759	3,549	3,309	3,064	2,836	2,614
15,850	15,900	4,193	3,983	3,773	3,563	3,323	3,078	2,849	2,626
15,900	15,950	4,208	3,997	3,787	3,577	3,337	3,092	2,861	2,639
15,950	16,000	4,224	4,011	3,801	3,591	3,351	3,106	2,874	2,651
16,000	16,050	4,240	4,025	3,815	3,605	3,365	3,120	2,886	2,664
16,050	16,100	4,256	4,039	3,829	3,619	3,379	3,134	2,899	2,676
16,100	16,150	4,272	4,053	3,843	3,633	3,393	3,148	2,911	2,689
16,150	16,200	4,288	4,067	3,857	3,647	3,407	3,162	2,924	2,701
16,200	16,250	4,304	4,081	3,871	3,661	3,421	3,176	2,936	2,714
16,250	16,300	4,320	4,095	3,885	3,675	3,435	3,190	2,949	2,726
16,300	16,350	4,336	4,109	3,899	3,689	3,449	3,204	2,961	2,739
16,350	16,400	4,352	4,123	3,913	3,703	3,463	3,218	2,974	2,751
16,400	16,450	4,368	4,137	3,927	3,717	3,477	3,232	2,987	2,764
16,450	16,500	4,384	4,151	3,941	3,731	3,491	3,246	3,001	2,778
16,500	16,550	4,400	4,165	3,955	3,745	3,505	3,260	3,015	2,789
16,550	16,600	4,416	4,179	3,969	3,759	3,519	3,274	3,029	2,801
16,600	16,650	4,432	4,193	3,983	3,773	3,533	3,288	3,043	2,814
16,650	16,700	4,448	4,208	3,997	3,787	3,547	3,302	3,057	2,828
16,700	16,750	4,464	4,224	4,011	3,801	3,561	3,316	3,071	2,839
16,750	16,800	4,480	4,240	4,025	3,815	3,575	3,330	3,085	2,851
16,800	16,850	4,496	4,256	4,039	3,829	3,589	3,344	3,099	2,864
16,850	16,900	4,512	4,272	4,053	3,843	3,603	3,358	3,113	2,876
16,900	16,950	4,528	4,288	4,067	3,857	3,617	3,372	3,127	2,889
16,950	17,000	4,544	4,304	4,081	3,871	3,631	3,386	3,141	2,901
17,000	17,050	4,560	4,320	4,095	3,885	3,645	3,400	3,155	2,914
17,050	17,100	4,576	4,336	4,109	3,899	3,659	3,414	3,169	2,926
17,100	17,150	4,592	4,352	4,123	3,913	3,673	3,428	3,183	2,939
17,150	17,200	4,608	4,368	4,137	3,927	3,687	3,442	3,197	2,952

Continued on next page

1978 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2) (Continued)

If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	2	3	4	5	6	7	8	9
		Your tax is—							
17,200	17,250	4,624	4,384	4,151	3,941	3,701	3,456	3,211	2,968
17,250	17,300	4,640	4,400	4,165	3,955	3,715	3,470	3,225	2,980
17,300	17,350	4,656	4,416	4,179	3,969	3,729	3,484	3,239	2,994
17,350	17,400	4,672	4,432	4,193	3,983	3,743	3,498	3,253	3,008
17,400	17,450	4,688	4,448	4,208	3,997	3,757	3,512	3,267	3,022
17,450	17,500	4,704	4,464	4,224	4,011	3,771	3,526	3,281	3,036
17,500	17,550	4,720	4,480	4,240	4,025	3,785	3,540	3,295	3,050
17,550	17,600	4,736	4,496	4,256	4,039	3,799	3,554	3,309	3,064
17,600	17,650	4,752	4,512	4,272	4,053	3,813	3,568	3,323	3,078
17,650	17,700	4,768	4,528	4,288	4,067	3,827	3,582	3,337	3,092
17,700	17,750	4,784	4,544	4,304	4,081	3,841	3,596	3,351	3,106
17,750	17,800	4,800	4,560	4,320	4,095	3,855	3,610	3,365	3,120
17,800	17,850	4,816	4,576	4,336	4,109	3,869	3,624	3,379	3,134
17,850	17,900	4,832	4,592	4,352	4,123	3,883	3,638	3,393	3,148
17,900	17,950	4,848	4,608	4,368	4,137	3,897	3,652	3,407	3,162
17,950	18,000	4,864	4,624	4,384	4,151	3,911	3,666	3,421	3,176
18,000	18,050	4,880	4,640	4,400	4,165	3,925	3,680	3,435	3,190
18,050	18,100	4,896	4,656	4,416	4,179	3,939	3,694	3,449	3,204
18,100	18,150	4,912	4,672	4,432	4,193	3,953	3,708	3,463	3,218
18,150	18,200	4,928	4,688	4,448	4,208	3,967	3,722	3,477	3,232
18,200	18,250	4,944	4,704	4,464	4,224	3,981	3,736	3,491	3,246
18,250	18,300	4,960	4,720	4,480	4,240	3,995	3,750	3,505	3,260
18,300	18,350	4,976	4,736	4,496	4,256	4,009	3,764	3,519	3,274
18,350	18,400	4,992	4,752	4,512	4,272	4,023	3,778	3,533	3,288
18,400	18,450	5,008	4,768	4,528	4,288	4,037	3,792	3,547	3,302
18,450	18,500	5,024	4,784	4,544	4,304	4,051	3,806	3,561	3,316
18,500	18,550	5,040	4,800	4,560	4,320	4,065	3,820	3,575	3,330
18,550	18,600	5,056	4,816	4,576	4,336	4,079	3,834	3,589	3,344
18,600	18,650	5,072	4,832	4,592	4,352	4,093	3,848	3,603	3,358
18,650	18,700	5,088	4,848	4,608	4,368	4,107	3,862	3,617	3,372
18,700	18,750	5,104	4,864	4,624	4,384	4,121	3,876	3,631	3,386
18,750	18,800	5,120	4,880	4,640	4,400	4,135	3,890	3,645	3,400
18,800	18,850	5,136	4,896	4,656	4,416	4,149	3,904	3,659	3,414
18,850	18,900	5,152	4,912	4,672	4,432	4,163	3,918	3,673	3,428
18,900	18,950	5,168	4,928	4,688	4,448	4,178	3,932	3,687	3,442
18,950	19,000	5,184	4,944	4,704	4,464	4,194	3,946	3,701	3,456
19,000	19,050	5,200	4,960	4,720	4,480	4,210	3,960	3,715	3,470
19,050	19,100	5,216	4,976	4,736	4,496	4,226	3,974	3,729	3,484
19,100	19,150	5,232	4,992	4,752	4,512	4,242	3,988	3,743	3,498
19,150	19,200	5,248	5,008	4,768	4,528	4,258	4,002	3,757	3,512
19,200	19,250	5,264	5,024	4,784	4,544	4,274	4,016	3,771	3,526
19,250	19,300	5,280	5,040	4,800	4,560	4,290	4,030	3,785	3,540
19,300	19,350	5,296	5,056	4,816	4,576	4,306	4,044	3,799	3,554
19,350	19,400	5,312	5,072	4,832	4,592	4,322	4,058	3,813	3,568
19,400	19,450	5,328	5,088	4,848	4,608	4,338	4,072	3,827	3,582
19,450	19,500	5,344	5,104	4,864	4,624	4,354	4,086	3,841	3,596
19,500	19,550	5,360	5,120	4,880	4,640	4,370	4,100	3,855	3,610
19,550	19,600	5,376	5,136	4,896	4,656	4,386	4,114	3,869	3,624
19,600	19,650	5,392	5,152	4,912	4,672	4,402	4,128	3,883	3,638
19,650	19,700	5,408	5,168	4,928	4,688	4,418	4,143	3,897	3,652
19,700	19,750	5,424	5,184	4,944	4,704	4,434	4,159	3,911	3,666
19,750	19,800	5,440	5,200	4,960	4,720	4,450	4,175	3,925	3,680
19,800	19,850	5,456	5,216	4,976	4,736	4,466	4,191	3,939	3,694
19,850	19,900	5,472	5,232	4,992	4,752	4,482	4,207	3,953	3,708
19,900	19,950	5,489	5,248	5,008	4,768	4,498	4,223	3,967	3,722
19,950	20,000	5,507	5,264	5,024	4,784	4,514	4,239	3,981	3,736
20,000	20,050	5,525	5,280	5,040	4,800	4,530	4,255	3,995	3,750
20,050	20,100	5,543	5,296	5,056	4,816	4,546	4,271	4,009	3,764
20,100	20,150	5,561	5,312	5,072	4,832	4,562	4,287	4,023	3,778
20,150	20,200	5,579	5,328	5,088	4,848	4,578	4,303	4,037	3,792
20,200	20,250	5,597	5,344	5,104	4,864	4,594	4,319	4,051	3,806
20,250	20,300	5,615	5,360	5,120	4,880	4,610	4,335	4,065	3,820
20,300	20,350	5,633	5,376	5,136	4,896	4,626	4,351	4,079	3,834
20,350	20,400	5,651	5,392	5,152	4,912	4,642	4,367	4,093	3,848
20,400	20,450	5,669	5,408	5,168	4,928	4,658	4,383	4,108	3,862
20,450	20,500	5,687	5,424	5,184	4,944	4,674	4,399	4,124	3,876
20,500	20,550	5,705	5,440	5,200	4,960	4,690	4,415	4,140	3,890
20,550	20,600	5,723	5,456	5,216	4,976	4,706	4,431	4,156	3,904
20,600	20,650	5,741	5,472	5,232	4,992	4,722	4,447	4,172	3,918
20,650	20,700	5,759	5,489	5,248	5,008	4,738	4,463	4,188	3,932
20,700	20,750	5,777	5,507	5,264	5,024	4,754	4,479	4,204	3,946
20,750	20,800	5,795	5,525	5,280	5,040	4,770	4,495	4,220	3,960

Continued next column

If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	2	3	4	5	6	7	8	9
		Your tax is—							
20,800	20,850	5,813	5,543	5,296	5,056	4,786	4,511	4,238	3,974
20,850	20,900	5,831	5,561	5,312	5,072	4,802	4,527	4,252	3,988
20,900	20,950	5,849	5,579	5,328	5,088	4,818	4,543	4,268	4,002
20,950	21,000	5,867	5,597	5,344	5,104	4,834	4,559	4,284	4,016
21,000	21,050	5,885	5,615	5,360	5,120	4,850	4,575	4,300	4,030
21,050	21,100	5,903	5,633	5,376	5,136	4,866	4,591	4,316	4,044
21,100	21,150	5,921	5,651	5,392	5,152	4,882	4,607	4,332	4,058
21,150	21,200	5,939	5,669	5,408	5,168	4,898	4,623	4,348	4,073
21,200	21,250	5,957	5,687	5,424	5,184	4,914	4,639	4,364	4,089
21,250	21,300	5,975	5,705	5,440	5,200	4,930	4,655	4,380	4,105
21,300	21,350	5,993	5,723	5,456	5,216	4,946	4,671	4,396	4,121
21,350	21,400	6,011	5,741	5,472	5,232	4,962	4,687	4,412	4,137
21,400	21,450	6,029	5,759	5,489	5,248	4,978	4,703	4,428	4,153
21,450	21,500	6,047	5,777	5,507	5,264	4,994	4,719	4,444	4,169
21,500	21,550	6,065	5,795	5,525	5,280	5,010	4,735	4,460	4,185
21,550	21,600	6,083	5,813	5,543	5,296	5,026	4,751	4,476	4,201
21,600	21,650	6,101	5,831	5,561	5,312	5,042	4,767	4,492	4,217
21,650	21,700	6,119	5,849	5,579	5,328	5,058	4,783	4,508	4,233
21,700	21,750	6,137	5,867	5,597	5,344	5,074	4,799	4,524	4,249
21,750	21,800	6,155	5,885	5,615	5,360	5,090	4,815	4,540	4,265
21,800	21,850	6,173	5,903	5,633	5,378	5,106	4,831	4,556	4,281
21,850	21,900	6,191	5,921	5,651	5,392	5,122	4,847	4,572	4,297
21,900	21,950	6,209	5,939	5,669	5,408	5,138	4,863	4,588	4,313
21,950	22,000	6,227	5,957	5,687	5,424	5,154	4,879	4,604	4,329
22,000	22,050	6,245	5,975	5,705	5,440	5,170	4,895	4,620	4,345
22,050	22,100	6,263	5,993	5,723	5,456	5,186	4,911	4,636	4,361
22,100	22,150	6,281	6,011	5,741	5,472	5,202	4,927	4,652	4,377
22,150	22,200	6,299	6,029	5,759	5,489	5,218	4,943	4,668	4,393
22,200	22,250	6,317	6,047	5,777	5,507	5,234	4,959	4,684	4,409
22,250	22,300	6,335	6,065	5,795	5,525	5,250	4,975

1978 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2) *(Continued)*

If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	2	3	4	5	6	7	8	9
		Your tax is—							
33,200	33,250	7,125	6,839	6,569	6,299	5,999	5,694	5,389	5,113
33,250	33,300	7,144	6,857	6,587	6,317	6,017	5,712	5,407	5,129
33,300	33,350	7,164	6,875	6,605	6,335	6,035	5,730	5,425	5,145
33,350	33,400	7,183	6,893	6,623	6,353	6,053	5,748	5,443	5,161
33,400	33,450	7,203	6,911	6,641	6,371	6,071	5,766	5,461	5,177
33,450	33,500	7,222	6,930	6,659	6,389	6,089	5,784	5,479	5,193
33,500	33,550	7,242	6,949	6,677	6,407	6,107	5,802	5,497	5,209
33,550	33,600	7,261	6,969	6,695	6,425	6,125	5,820	5,515	5,225
33,600	33,650	7,281	6,988	6,713	6,443	6,143	5,838	5,533	5,241
33,650	33,700	7,300	7,008	6,731	6,461	6,161	5,856	5,551	5,257
33,700	33,750	7,320	7,027	6,749	6,479	6,179	5,874	5,569	5,273
33,750	33,800	7,339	7,047	6,767	6,497	6,197	5,892	5,587	5,289
33,800	33,850	7,359	7,066	6,785	6,515	6,215	5,910	5,605	5,305
33,850	33,900	7,378	7,086	6,803	6,533	6,233	5,928	5,623	5,321
33,900	33,950	7,398	7,105	6,821	6,551	6,251	5,946	5,641	5,337
33,950	34,000	7,417	7,125	6,839	6,569	6,269	5,964	5,659	5,354
34,000	34,050	7,437	7,144	6,857	6,587	6,287	5,982	5,677	5,372
34,050	34,100	7,456	7,164	6,875	6,605	6,305	6,000	5,695	5,390
34,100	34,150	7,476	7,183	6,893	6,623	6,323	6,018	5,713	5,408
34,150	34,200	7,495	7,203	6,911	6,641	6,341	6,036	5,731	5,426
34,200	34,250	7,515	7,222	6,930	6,659	6,359	6,054	5,749	5,444
34,250	34,300	7,534	7,242	6,949	6,677	6,377	6,072	5,767	5,462
34,300	34,350	7,554	7,261	6,969	6,695	6,395	6,090	5,785	5,480
34,350	34,400	7,573	7,281	6,988	6,713	6,413	6,108	5,803	5,498
34,400	34,450	7,593	7,300	7,008	6,731	6,431	6,126	5,821	5,516
34,450	34,500	7,612	7,320	7,027	6,749	6,449	6,144	5,839	5,534
34,500	34,550	7,632	7,339	7,047	6,767	6,467	6,162	5,857	5,552
34,550	34,600	7,651	7,359	7,066	6,785	6,485	6,180	5,875	5,570
34,600	34,650	7,671	7,378	7,086	6,803	6,503	6,198	5,893	5,588
34,650	34,700	7,690	7,398	7,105	6,821	6,521	6,216	5,911	5,606
34,700	34,750	7,710	7,417	7,125	6,839	6,539	6,234	5,929	5,624
34,750	34,800	7,729	7,437	7,144	6,857	6,557	6,252	5,947	5,642
34,800	34,850	7,749	7,456	7,164	6,875	6,575	6,270	5,965	5,660
34,850	34,900	7,768	7,476	7,183	6,893	6,593	6,288	5,983	5,678
34,900	34,950	7,788	7,495	7,203	6,911	6,611	6,306	6,001	5,696
34,950	35,000	7,807	7,515	7,222	6,930	6,629	6,324	6,019	5,714
35,000	35,050	7,827	7,534	7,242	6,949	6,647	6,342	6,037	5,732
35,050	35,100	7,846	7,554	7,261	6,969	6,665	6,360	6,055	5,750
35,100	35,150	7,866	7,573	7,281	6,988	6,683	6,378	6,073	5,768
35,150	35,200	7,885	7,593	7,300	7,008	6,701	6,396	6,091	5,786
35,200	35,250	7,905	7,612	7,320	7,027	6,719	6,414	6,109	5,804
35,250	35,300	7,924	7,632	7,339	7,047	6,737	6,432	6,127	5,822
35,300	35,350	7,944	7,651	7,359	7,066	6,755	6,450	6,145	5,840
35,350	35,400	7,963	7,671	7,378	7,086	6,773	6,468	6,163	5,858
35,400	35,450	7,983	7,690	7,398	7,105	6,791	6,486	6,181	5,876
35,450	35,500	8,002	7,710	7,417	7,125	6,809	6,504	6,199	5,894
35,500	35,550	8,022	7,729	7,437	7,144	6,827	6,522	6,217	5,912
35,550	35,600	8,041	7,749	7,456	7,164	6,845	6,540	6,235	5,930
35,600	35,650	8,061	7,768	7,476	7,183	6,863	6,558	6,253	5,948
35,650	35,700	8,080	7,788	7,495	7,203	6,881	6,576	6,271	5,966
35,700	35,750	8,100	7,807	7,515	7,222	6,900	6,594	6,289	5,984
35,750	35,800	8,119	7,827	7,534	7,242	6,919	6,612	6,307	6,002
35,800	35,850	8,139	7,846	7,554	7,261	6,939	6,630	6,325	6,020
35,850	35,900	8,158	7,866	7,573	7,281	6,958	6,648	6,343	6,038
35,900	35,950	8,178	7,885	7,593	7,300	6,978	6,666	6,361	6,056
35,950	36,000	8,197	7,905	7,612	7,320	6,997	6,684	6,379	6,074
36,000	36,050	8,217	7,924	7,632	7,339	7,017	6,702	6,397	6,092
36,050	36,100	8,236	7,944	7,651	7,359	7,036	6,720	6,415	6,110
36,100	36,150	8,256	7,963	7,671	7,378	7,056	6,738	6,433	6,128
36,150	36,200	8,275	7,983	7,690	7,398	7,075	6,756	6,451	6,146
36,200	36,250	8,295	8,002	7,710	7,417	7,095	6,774	6,469	6,164
36,250	36,300	8,314	8,022	7,729	7,437	7,114	6,792	6,487	6,182
36,300	36,350	8,334	8,041	7,749	7,456	7,134	6,810	6,505	6,200
36,350	36,400	8,353	8,061	7,768	7,476	7,153	6,828	6,523	6,218
36,400	36,450	8,373	8,080	7,788	7,495	7,173	6,846	6,541	6,236
36,450	36,500	8,392	8,100	7,807	7,515	7,192	6,865	6,559	6,254
36,500	36,550	8,412	8,119	7,827	7,534	7,212	6,884	6,577	6,272
36,550	36,600	8,431	8,139	7,846	7,554	7,231	6,904	6,595	6,290
36,600	36,650	8,451	8,158	7,866	7,573	7,251	6,923	6,613	6,308
36,650	36,700	8,470	8,178	7,885	7,593	7,270	6,943	6,631	6,326
36,700	36,750	8,491	8,197	7,905	7,612	7,290	6,962	6,649	6,344
36,750	36,800	8,512	8,217	7,924	7,632	7,309	6,982	6,667	6,362
36,800	36,850	8,533	8,236	7,944	7,651	7,329	7,001	6,685	6,380
36,850	36,900	8,554	8,256	7,963	7,671	7,348	7,021	6,703	6,398
36,900	36,950	8,575	8,275	7,983	7,690	7,368	7,040	6,721	6,416
36,950	37,000	8,596	8,295	8,002	7,710	7,387	7,060	6,739	6,434
37,000	37,050	8,617	8,314	8,022	7,729	7,407	7,079	6,757	6,452
37,050	37,100	8,638	8,334	8,041	7,749	7,426	7,099	6,775	6,470
37,100	37,150	8,659	8,353	8,061	7,768	7,446	7,118	6,793	6,488
37,150	37,200	8,680	8,373	8,080	7,788	7,465	7,138	6,811	6,506
37,200	37,250	8,701	8,392	8,100	7,807	7,485	7,157	6,830	6,524
37,250	37,300	8,722	8,412	8,119	7,827	7,504	7,177	6,849	6,542
37,300	37,350	8,743	8,431	8,139	7,846	7,524	7,196	6,869	6,560
37,350	37,400	8,764	8,451	8,158	7,866	7,543	7,216	6,888	6,578
37,400	37,450	8,785	8,470	8,178	7,885	7,563	7,235	6,908	6,596
37,450	37,500	8,806	8,491	8,197	7,905	7,582	7,255	6,927	6,614
37,500	37,550	8,827	8,512	8,217	7,924	7,602	7,274	6,947	6,632
37,550	37,600	8,848	8,533	8,236	7,944	7,621	7,294	6,966	6,650
37,600	37,650	8,869	8,554	8,256	7,963	7,641	7,313	6,986	6,668
37,650	37,700	8,890	8,575	8,275	7,983	7,660	7,333	7,005	6,686
37,700	37,750	8,911	8,596	8,295	8,002	7,680	7,352	7,025	6,704
37,750	37,800	8,932	8,617	8,314	8,022	7,699	7,372	7,044	6,722
37,800	37,850	8,953	8,638	8,334	8,041	7,719	7,391	7,064	6,740
37,850	37,900	8,974	8,659	8,353	8,061	7,738	7,411	7,083	6,758
37,900	37,950	8,995	8,680	8,373	8,080	7,758	7,430	7,103	6,776
37,950	38,000	9,016	8,701	8,392	8,100	7,777	7,450	7,122	6,795
38,000	38,050	9,037	8,722	8,412	8,119	7,797	7,469	7,142	6,814
38,050	38,100	9,058	8,743	8,431	8,139	7,816	7,489	7,161	6,834
38,100	38,150	9,079	8,764	8,451	8,158	7,836	7,508	7,181	6,853
38,150	38,200	9,100	8,785	8,470	8,178	7,855	7,528	7,200	6,873
38,200	38,250	9,121	8,806	8,491	8,197	7,875	7,547	7,220	6,892
38,250	38,300	9,142	8,827	8,512	8,217	7,894	7,567	7,239	6,912
38,300	38,350	9,163	8,848	8,533	8,236	7,914	7,586	7,259	6,931
38,350	38,400	9,184	8,869	8,554	8,256	7,933	7,606	7,278	6,951
38,400	38,450	9,205	8,890	8,575	8,275	7,953	7,625	7,298	6,970
38,450	38,500	9,226	8,911	8,596	8,295	7,972	7,645	7,317	6,990
38,500	38,550	9,247	8,932	8,617	8,314	7,992	7,664	7,337	7,009
38,550	38,600	9,268	8,953	8,638	8,334	8,011	7,684	7,356	7,029
38,600	38,650	9,289	8,974	8,659	8,353	8,031	7,703	7,376	7,048
38,650	38,700	9,310	8,995	8,680	8,373	8,050	7,723	7,395	7,068
38,700	38,750	9,331	9,016	8,701	8,392	8,070	7,742	7,415	7,087
38,750	38,800	9,352	9,037	8,722	8,412	8,089	7,762	7,434	7,107
38,800	38,850	9,373	9,058	8,743	8,431	8,109	7,781	7,454	7,126
38,850	38,900	9,394	9,079	8,764	8,451	8,128	7,801	7,473	7,146
38,900	38,950	9,415	9,100	8,785	8,470	8,148	7,820	7,493	7,165
38,950	39,000	9,436	9,121	8,806	8,491	8,167	7,840	7,512	7,185
39,000	39,050	9,457	9,142	8,827	8,512	8,187	7,859	7,532	7,204
39,050	39,100	9,478	9,163	8,848	8,533	8,206	7,879	7,551	7,224
39,100	39,150	9,499	9,184	8,869	8,554	8,226	7,898	7,571	7,243
39,150	39,200	9,520	9,205	8,890	8,575	8,245	7,918	7,590	7,263
39,200	39,250	9,541	9,226	8,911	8,596	8,265	7,937	7,610	7,282
39,250	39,300	9,562	9,247	8,932	8,617	8,284	7,957	7,629	7,302
39,300	39,350	9,583	9,268	8,953	8,638	8,304	7,976	7,649	7,321
39,350	39,400	9,604	9,289	8,974	8,659	8,323	7,996	7,668	7,341
39,400	39,450	9,625	9,310	8,995	8,680	8,343	8,015	7,688	7,360
39,450	39,500	9,646	9,331	9,016	8,701	8,362	8,035	7,707	7,380
39,500	39,550	9,667	9,352	9,037	8,722	8,382	8,054	7,727	7,399
39,550	39,600	9,688	9,373	9,058	8,743	8,401	8,074	7,746	7,419
39,600	39,650	9,709	9,394	9,079	8,764	8,421	8,093	7,766	7,438
39,650	39,700	9,730	9,415	9,100	8,785	8,440	8,113	7,785	7,458
39,700	39,750	9,751	9,436	9,121	8,806	8,461	8,132	7,805	7,477
39,750	39,800	9,772	9,457	9,142	8,827	8,482	8,152	7,824	7,497
39,800	39,850	9,793	9,478	9,163	8,848	8,503	8,171	7,844	7,516
39,850	39,900	9,814	9,499	9,184	8,869	8,524	8,191	7,863	7,536
39,900	39,950	9,835	9,520	9,205	8,890	8,545	8,210	7,883	7,555
39,950	40,000	9,856	9,541	9,226	8,911	8,566	8,230	7,902	7,575

Continued next column

1978 Tax Table C—MARRIED FILING SEPARATE RETURN (Filing Status Box 3)

(For married persons filing separate returns with income of $20,000 or less on Form 1040A, line 10 who claim 3 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040A, line 10. Read across to the column headed by the total number of exemptions claimed on Form 1040A, line 6. The amount shown where the two lines meet is your tax. Enter on Form 1040A, line 13.

The $1,600 zero bracket amount, your deduction for exemptions, and the general tax credit have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

Caution: *You must use Form 1040 if: (1) Your spouse itemizes deductions, OR (2) You can be claimed as a dependent on your parent's return* AND *you have unearned income (interest, dividends) of $750 or more* AND *your earned income is less than $1,600.*

If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—		
Over	But not over	1	2	3
		Your tax is—		
If $2,600 or less your tax is 0				
2,600	2,625	2	0	0
2,625	2,650	5	0	0
2,650	2,675	9	0	0
2,675	2,700	12	0	0
2,700	2,725	16	0	0
2,725	2,750	19	0	0
2,750	2,775	23	0	0
2,775	2,800	26	0	0
2,800	2,825	30	0	0
2,825	2,850	33	0	0
2,850	2,875	37	0	0
2,875	2,900	41	0	0
2,900	2,925	44	0	0
2,925	2,950	48	0	0
2,950	2,975	52	0	0
2,975	3,000	56	0	0
3,000	3,050	61	0	0
3,050	3,100	69	0	0
3,100	3,150	76	0	0
3,150	3,200	84	0	0
3,200	3,250	91	0	0
3,250	3,300	99	0	0
3,300	3,350	106	0	0
3,350	3,400	114	0	0
3,400	3,450	122	0	0
3,450	3,500	130	0	0
3,500	3,550	138	0	0
3,550	3,600	146	0	0
3,600	3,650	154	4	0
3,650	3,700	162	11	0
3,700	3,750	170	19	0
3,750	3,800	178	26	0
3,800	3,850	186	34	0
3,850	3,900	194	41	0
3,900	3,950	203	49	0
3,950	4,000	211	56	0
4,000	4,050	220	64	0
4,050	4,100	228	71	0
4,100	4,150	237	79	0
4,150	4,200	245	87	0
4,200	4,250	254	95	0
4,250	4,300	262	103	0
4,300	4,350	271	111	0
4,350	4,400	280	119	0
4,400	4,450	289	127	0
4,450	4,500	299	135	0
4,500	4,550	308	143	0
4,550	4,600	318	151	0
4,600	4,650	327	159	6
4,650	4,700	337	168	14
4,700	4,750	346	176	21
4,750	4,800	356	185	29
4,800	4,850	365	193	36
4,850	4,900	375	202	44
4,900	4,950	384	210	52
4,950	5,000	394	219	60
5,000	5,050	403	227	68
5,050	5,100	413	236	76
5,100	5,150	422	245	84
5,150	5,200	432	254	92
5,200	5,250	441	264	100
5,250	5,300	451	273	108
5,300	5,350	460	283	116
5,350	5,400	470	292	124
5,400	5,450	479	302	133
5,450	5,500	489	311	141
5,500	5,550	498	321	150
5,550	5,600	508	330	158
5,600	5,650	517	340	167
5,650	5,700	527	349	175
5,700	5,750	538	359	184
5,750	5,800	548	368	192
5,800	5,850	555	378	201
5,850	5,900	565	387	210
5,900	5,950	574	397	219
5,950	6,000	584	406	229
6,000	6,050	593	416	238
6,050	6,100	603	425	248
6,100	6,150	612	435	257
6,150	6,200	622	444	267
6,200	6,250	631	454	276
6,250	6,300	641	463	286
6,300	6,350	650	473	295
6,350	6,400	661	482	305
6,400	6,450	672	492	314
6,450	6,500	683	501	324
6,500	6,550	694	511	333
6,550	6,600	705	520	343
6,600	6,650	716	530	352
6,650	6,700	727	539	362
6,700	6,750	738	549	371
6,750	6,800	749	558	381
6,800	6,850	760	568	390
6,850	6,900	771	577	400
6,900	6,950	782	587	409
6,950	7,000	793	596	419
7,000	7,050	804	606	428
7,050	7,100	815	615	438
7,100	7,150	826	626	447
7,150	7,200	837	637	457
7,200	7,250	848	648	468
7,250	7,300	859	659	478
7,300	7,350	870	670	485
7,350	7,400	881	681	495
7,400	7,450	892	692	504
7,450	7,500	903	703	514
7,500	7,550	914	714	523
7,550	7,600	925	725	533
7,600	7,650	936	736	542
7,650	7,700	947	747	552
7,700	7,750	958	758	561
7,750	7,800	969	769	571
7,800	7,850	980	780	580
7,850	7,900	991	791	591
7,900	7,950	1,002	802	602
7,950	8,000	1,013	813	613
8,000	8,050	1,024	824	624
8,050	8,100	1,035	835	635
8,100	8,150	1,046	846	646
8,150	8,200	1,057	857	657
8,200	8,250	1,068	868	668
8,250	8,300	1,079	879	679
8,300	8,350	1,090	890	690
8,350	8,400	1,101	901	701
8,400	8,450	1,114	912	712
8,450	8,500	1,126	923	723
8,500	8,550	1,139	934	734
8,550	8,600	1,151	945	745
8,600	8,650	1,164	956	756
8,650	8,700	1,176	967	767
8,700	8,750	1,189	978	778
8,750	8,800	1,201	989	789
8,800	8,850	1,214	1,000	800
8,850	8,900	1,226	1,011	811
8,900	8,950	1,239	1,022	822
8,950	9,000	1,251	1,033	833
9,000	9,050	1,264	1,044	844
9,050	9,100	1,276	1,055	855
9,100	9,150	1,289	1,066	866
9,150	9,200	1,301	1,079	877
9,200	9,250	1,314	1,091	888
9,250	9,300	1,326	1,104	899
9,300	9,350	1,339	1,116	910
9,350	9,400	1,351	1,129	921
9,400	9,450	1,364	1,141	932
9,450	9,500	1,376	1,154	943
9,500	9,550	1,389	1,166	954
9,550	9,600	1,401	1,179	965
9,600	9,650	1,414	1,191	976
9,650	9,700	1,426	1,204	987
9,700	9,750	1,439	1,216	998
9,750	9,800	1,451	1,229	1,009
9,800	9,850	1,464	1,241	1,020
9,850	9,900	1,476	1,254	1,031
9,900	9,950	1,489	1,266	1,044
9,950	10,000	1,501	1,279	1,056
10,000	10,050	1,514	1,291	1,069
10,050	10,100	1,526	1,304	1,081
10,100	10,150	1,539	1,316	1,094
10,150	10,200	1,551	1,329	1,106
10,200	10,250	1,564	1,341	1,119
10,250	10,300	1,576	1,354	1,131
10,300	10,350	1,589	1,366	1,144
10,350	10,400	1,602	1,379	1,156
10,400	10,450	1,616	1,391	1,169
10,450	10,500	1,630	1,404	1,181
10,500	10,550	1,644	1,416	1,194
10,550	10,600	1,658	1,429	1,206

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1978 Tax Table C—MARRIED FILING SEPARATE RETURN (Filing Status Box 3) (Continued)

If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—		
Over	But not over	1	2	3
		Your tax is—		
10,600	10,650	1,672	1,441	1,219
10,650	10,700	1,686	1,454	1,231
10,700	10,750	1,700	1,466	1,244
10,750	10,800	1,714	1,479	1,256
10,800	10,850	1,728	1,491	1,269
10,850	10,900	1,742	1,504	1,281
10,900	10,950	1,756	1,516	1,294
10,950	11,000	1,770	1,529	1,306
11,000	11,050	1,784	1,541	1,319
11,050	11,100	1,798	1,554	1,331
11,100	11,150	1,812	1,567	1,344
11,150	11,200	1,826	1,581	1,356
11,200	11,250	1,840	1,595	1,369
11,250	11,300	1,854	1,609	1,381
11,300	11,350	1,868	1,623	1,394
11,350	11,400	1,882	1,637	1,406
11,400	11,450	1,896	1,651	1,419
11,450	11,500	1,910	1,665	1,431
11,500	11,550	1,924	1,679	1,444
11,550	11,600	1,938	1,693	1,456
11,600	11,650	1,952	1,707	1,469
11,650	11,700	1,966	1,721	1,481
11,700	11,750	1,980	1,735	1,494
11,750	11,800	1,994	1,749	1,506
11,800	11,850	2,008	1,763	1,519
11,850	11,900	2,022	1,777	1,532
11,900	11,950	2,036	1,791	1,546
11,950	12,000	2,050	1,805	1,560
12,000	12,050	2,064	1,819	1,574
12,050	12,100	2,078	1,833	1,588
12,100	12,150	2,092	1,847	1,602
12,150	12,200	2,106	1,861	1,616
12,200	12,250	2,120	1,875	1,630
12,250	12,300	2,134	1,889	1,644
12,300	12,350	2,148	1,903	1,658
12,350	12,400	2,163	1,917	1,672
12,400	12,450	2,179	1,931	1,686
12,450	12,500	2,195	1,945	1,700
12,500	12,550	2,211	1,959	1,714
12,550	12,600	2,227	1,973	1,728
12,600	12,650	2,243	1,987	1,742
12,650	12,700	2,259	2,001	1,756
12,700	12,750	2,275	2,015	1,770
12,750	12,800	2,291	2,029	1,784
12,800	12,850	2,307	2,043	1,798
12,850	12,900	2,323	2,057	1,812
12,900	12,950	2,339	2,071	1,826
12,950	13,000	2,355	2,085	1,840
13,000	13,050	2,371	2,099	1,854
13,050	13,100	2,387	2,113	1,868
13,100	13,150	2,403	2,128	1,882
13,150	13,200	2,419	2,144	1,896
13,200	13,250	2,435	2,160	1,910
13,250	13,300	2,451	2,176	1,924
13,300	13,350	2,467	2,192	1,938
13,350	13,400	2,483	2,208	1,952
13,400	13,450	2,499	2,224	1,966
13,450	13,500	2,515	2,240	1,980
13,500	13,550	2,531	2,256	1,994
13,550	13,600	2,547	2,272	2,008
13,600	13,650	2,563	2,288	2,022
13,650	13,700	2,579	2,304	2,036
13,700	13,750	2,595	2,320	2,050
13,750	13,800	2,611	2,338	2,064
13,800	13,850	2,627	2,352	2,078
13,850	13,900	2,643	2,368	2,093
13,900	13,950	2,659	2,384	2,109
13,950	14,000	2,675	2,400	2,125
14,000	14,050	2,691	2,416	2,141
14,050	14,100	2,707	2,432	2,157
14,100	14,150	2,723	2,448	2,173
14,150	14,200	2,739	2,464	2,189
14,200	14,250	2,755	2,480	2,205
14,250	14,300	2,771	2,496	2,221
14,300	14,350	2,787	2,512	2,237
14,350	14,400	2,804	2,528	2,253
14,400	14,450	2,822	2,544	2,269
14,450	14,500	2,840	2,560	2,285
14,500	14,550	2,858	2,576	2,301
14,550	14,600	2,876	2,592	2,317
14,600	14,650	2,894	2,608	2,333
14,650	14,700	2,912	2,624	2,349
14,700	14,750	2,930	2,640	2,365
14,750	14,800	2,948	2,656	2,381
14,800	14,850	2,966	2,672	2,397
14,850	14,900	2,984	2,688	2,413
14,900	14,950	3,002	2,704	2,429
14,950	15,000	3,020	2,720	2,445
15,000	15,050	3,038	2,736	2,461
15,050	15,100	3,056	2,752	2,477
15,100	15,150	3,074	2,769	2,493
15,150	15,200	3,092	2,787	2,509
15,200	15,250	3,110	2,805	2,525
15,250	15,300	3,128	2,823	2,541
15,300	15,350	3,146	2,841	2,557
15,350	15,400	3,164	2,859	2,573
15,400	15,450	3,182	2,877	2,589
15,450	15,500	3,200	2,895	2,605
15,500	15,550	3,218	2,913	2,621
15,550	15,600	3,236	2,931	2,637
15,600	15,650	3,254	2,949	2,653
15,650	15,700	3,272	2,967	2,669
15,700	15,750	3,290	2,985	2,685
15,750	15,800	3,308	3,003	2,701
15,800	15,850	3,326	3,021	2,717
15,850	15,900	3,344	3,039	2,734
15,900	15,950	3,362	3,057	2,752
15,950	16,000	3,380	3,075	2,770
16,000	16,050	3,398	3,093	2,788
16,050	16,100	3,416	3,111	2,806
16,100	16,150	3,434	3,129	2,824
16,150	16,200	3,452	3,147	2,842
16,200	16,250	3,470	3,165	2,860
16,250	16,300	3,488	3,183	2,878
16,300	16,350	3,506	3,201	2,896
16,350	16,400	3,525	3,219	2,914
16,400	16,450	3,544	3,237	2,932
16,450	16,500	3,564	3,255	2,950
16,500	16,550	3,583	3,273	2,968
16,550	16,600	3,603	3,291	2,986
16,600	16,650	3,622	3,309	3,004
16,650	16,700	3,642	3,327	3,022
16,700	16,750	3,661	3,345	3,040
16,750	16,800	3,681	3,363	3,058
16,800	16,850	3,700	3,381	3,076
16,850	16,900	3,720	3,399	3,094
16,900	16,950	3,739	3,417	3,112
16,950	17,000	3,759	3,435	3,130
17,000	17,050	3,778	3,453	3,148
17,050	17,100	3,798	3,471	3,166
17,100	17,150	3,817	3,490	3,184
17,150	17,200	3,837	3,509	3,202
17,200	17,250	3,856	3,529	3,220
17,250	17,300	3,876	3,548	3,238
17,300	17,350	3,895	3,568	3,256
17,350	17,400	3,915	3,587	3,274
17,400	17,450	3,934	3,607	3,292
17,450	17,500	3,954	3,626	3,310
17,500	17,550	3,973	3,646	3,328
17,550	17,600	3,993	3,665	3,346
17,600	17,650	4,012	3,685	3,364
17,650	17,700	4,032	3,704	3,382
17,700	17,750	4,051	3,724	3,400
17,750	17,800	4,071	3,743	3,418
17,800	17,850	4,090	3,763	3,436
17,850	17,900	4,110	3,782	3,455
17,900	17,950	4,129	3,802	3,474
17,950	18,000	4,149	3,821	3,494
18,000	18,050	4,168	3,841	3,513
18,050	18,100	4,188	3,860	3,533
18,100	18,150	4,207	3,880	3,552
18,150	18,200	4,227	3,899	3,572
18,200	18,250	4,246	3,919	3,591
18,250	18,300	4,266	3,938	3,611
18,300	18,350	4,285	3,958	3,630
18,350	18,400	4,306	3,977	3,650
18,400	18,450	4,327	3,997	3,669
18,450	18,500	4,348	4,016	3,689
18,500	18,550	4,369	4,036	3,708
18,550	18,600	4,390	4,055	3,728
18,600	18,650	4,411	4,075	3,747
18,650	18,700	4,432	4,094	3,767
18,700	18,750	4,453	4,114	3,786
18,750	18,800	4,474	4,133	3,806
18,800	18,850	4,495	4,153	3,825
18,850	18,900	4,516	4,172	3,845
18,900	18,950	4,537	4,192	3,864
18,950	19,000	4,558	4,211	3,884
19,000	19,050	4,579	4,231	3,903
19,050	19,100	4,600	4,250	3,923
19,100	19,150	4,621	4,271	3,942
19,150	19,200	4,642	4,292	3,962
19,200	19,250	4,663	4,313	3,981
19,250	19,300	4,684	4,334	4,001
19,300	19,350	4,705	4,355	4,020
19,350	19,400	4,726	4,376	4,040
19,400	19,450	4,747	4,397	4,059
19,450	19,500	4,768	4,418	4,079
19,500	19,550	4,789	4,439	4,098
19,550	19,600	4,810	4,460	4,118
19,600	19,650	4,831	4,481	4,137
19,650	19,700	4,852	4,502	4,157
19,700	19,750	4,873	4,523	4,176
19,750	19,800	4,894	4,544	4,196
19,800	19,850	4,915	4,565	4,215
19,850	19,900	4,936	4,586	4,236
19,900	19,950	4,957	4,607	4,257
19,950	20,000	4,978	4,628	4,278

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1978 Tax Table D—UNMARRIED HEAD OF HOUSEHOLD (Filing Status Box 4)

(For unmarried (including certain married persons who live apart (and abandoned spouses)) or legally separated persons who qualify as heads of household with income of $20,000 or less on Form 1040A, line 10 who claim 8 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040A, line 10. Read across to the column headed by the total number of exemptions claimed on Form 1040A, line 6. The amount shown where the two lines meet is your tax. Enter on Form 1040A, line 13.

The $2,200 zero bracket amount, your deduction for exemptions, and the general tax credit have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	1	2	3	4	5	6	7	8
		Your tax is—							
If $3,200 or less your tax is 0									
3,200	3,250	4	0	0	0	0	0	0	0
3,250	3,300	11	0	0	0	0	0	0	0
3,300	3,350	18	0	0	0	0	0	0	0
3,350	3,400	25	0	0	0	0	0	0	0
3,400	3,450	32	0	0	0	0	0	0	0
3,450	3,500	39	0	0	0	0	0	0	0
3,500	3,550	46	0	0	0	0	0	0	0
3,550	3,600	53	0	0	0	0	0	0	0
3,600	3,650	60	0	0	0	0	0	0	0
3,650	3,700	67	0	0	0	0	0	0	0
3,700	3,750	74	0	0	0	0	0	0	0
3,750	3,800	81	0	0	0	0	0	0	0
3,800	3,850	88	0	0	0	0	0	0	0
3,850	3,900	95	0	0	0	0	0	0	0
3,900	3,950	102	0	0	0	0	0	0	0
3,950	4,000	109	0	0	0	0	0	0	0
4,000	4,050	117	0	0	0	0	0	0	0
4,050	4,100	125	0	0	0	0	0	0	0
4,100	4,150	133	0	0	0	0	0	0	0
4,150	4,200	141	0	0	0	0	0	0	0
4,200	4,250	149	4	0	0	0	0	0	0
4,250	4,300	157	11	0	0	0	0	0	0
4,300	4,350	165	18	0	0	0	0	0	0
4,350	4,400	173	25	0	0	0	0	0	0
4,400	4,450	181	32	0	0	0	0	0	0
4,450	4,500	189	39	0	0	0	0	0	0
4,500	4,550	197	46	0	0	0	0	0	0
4,550	4,600	205	53	0	0	0	0	0	0
4,600	4,650	213	60	0	0	0	0	0	0
4,650	4,700	221	67	0	0	0	0	0	0
4,700	4,750	229	74	0	0	0	0	0	0
4,750	4,800	236	82	0	0	0	0	0	0
4,800	4,850	243	90	0	0	0	0	0	0
4,850	4,900	250	98	0	0	0	0	0	0
4,900	4,950	257	106	0	0	0	0	0	0
4,950	5,000	264	114	0	0	0	0	0	0
5,000	5,050	272	122	0	0	0	0	0	0
5,050	5,100	280	130	0	0	0	0	0	0
5,100	5,150	288	138	0	0	0	0	0	0
5,150	5,200	296	146	0	0	0	0	0	0
5,200	5,250	304	154	4	0	0	0	0	0
5,250	5,300	312	162	11	0	0	0	0	0
5,300	5,350	320	170	18	0	0	0	0	0
5,350	5,400	328	178	25	0	0	0	0	0
5,400	5,450	336	186	32	0	0	0	0	0
5,450	5,500	344	194	39	0	0	0	0	0
5,500	5,550	352	202	47	0	0	0	0	0
5,550	5,600	360	210	55	0	0	0	0	0
5,600	5,650	368	218	63	0	0	0	0	0
5,650	5,700	376	226	71	0	0	0	0	0
5,700	5,750	384	235	79	0	0	0	0	0
5,750	5,800	392	244	87	0	0	0	0	0
5,800	5,850	400	253	95	0	0	0	0	0
5,850	5,900	408	262	103	0	0	0	0	0
5,900	5,950	416	271	111	0	0	0	0	0
5,950	6,000	424	280	119	0	0	0	0	0
6,000	6,050	432	289	127	0	0	0	0	0
6,050	6,100	440	298	135	0	0	0	0	0
6,100	6,150	448	307	143	0	0	0	0	0
6,150	6,200	456	316	151	0	0	0	0	0
6,200	6,250	464	325	159	4	0	0	0	0
6,250	6,300	472	334	167	12	0	0	0	0
6,300	6,350	480	343	175	20	0	0	0	0
6,350	6,400	488	352	183	28	0	0	0	0
6,400	6,450	496	361	191	36	0	0	0	0
6,450	6,500	504	370	200	44	0	0	0	0
6,500	6,550	512	379	209	52	0	0	0	0
6,550	6,600	520	388	218	60	0	0	0	0
6,600	6,650	528	397	227	68	0	0	0	0
6,650	6,700	536	406	236	76	0	0	0	0
6,700	6,750	544	415	245	84	0	0	0	0
6,750	6,800	552	424	254	92	0	0	0	0
6,800	6,850	560	433	263	100	0	0	0	0
6,850	6,900	568	442	272	108	0	0	0	0
6,900	6,950	576	451	281	116	0	0	0	0
6,950	7,000	584	460	290	124	0	0	0	0
7,000	7,050	593	469	299	132	0	0	0	0
7,050	7,100	601	478	308	140	0	0	0	0
7,100	7,150	610	487	317	148	0	0	0	0
7,150	7,200	618	496	326	156	1	0	0	0
7,200	7,250	627	504	335	165	9	0	0	0
7,250	7,300	635	512	344	174	17	0	0	0
7,300	7,350	644	520	353	183	25	0	0	0
7,350	7,400	652	528	362	192	33	0	0	0
7,400	7,450	661	536	371	201	41	0	0	0
7,450	7,500	669	544	380	210	49	0	0	0
7,500	7,550	678	552	389	219	57	0	0	0
7,550	7,600	686	560	398	228	65	0	0	0
7,600	7,650	695	568	407	237	73	0	0	0
7,650	7,700	703	576	416	246	81	0	0	0
7,700	7,750	712	584	425	255	89	0	0	0
7,750	7,800	720	593	434	264	97	0	0	0
7,800	7,850	729	601	443	273	105	0	0	0
7,850	7,900	737	610	452	282	113	0	0	0
7,900	7,950	746	618	461	291	121	0	0	0
7,950	8,000	754	627	470	300	130	0	0	0
8,000	8,050	763	635	479	309	139	0	0	0
8,050	8,100	771	644	488	318	148	0	0	0
8,100	8,150	780	652	497	327	157	0	0	0
8,150	8,200	788	661	506	336	166	6	0	0
8,200	8,250	797	669	515	345	175	14	0	0
8,250	8,300	805	678	524	354	184	22	0	0
8,300	8,350	814	686	533	363	193	30	0	0
8,350	8,400	822	695	542	372	202	38	0	0
8,400	8,450	831	703	551	381	211	46	0	0
8,450	8,500	839	712	560	390	220	54	0	0
8,500	8,550	848	720	569	399	229	62	0	0
8,550	8,600	856	729	579	408	238	70	0	0
8,600	8,650	865	737	588	417	247	78	0	0
8,650	8,700	873	746	598	426	256	88	0	0
8,700	8,750	882	754	607	435	265	95	0	0
8,750	8,800	890	763	617	444	274	104	0	0

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1978 Tax Table D—UNMARRIED HEAD OF HOUSEHOLD (Filing Status Box 4) *(Continued)*

If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	1	2	3	4	5	6	7	8
		Your tax is—							
8,800	8,850	899	771	626	453	283	113	0	0
8,850	8,900	907	780	638	462	292	122	0	0
8,900	8,950	916	788	645	471	301	131	0	0
8,950	9,000	925	797	655	480	310	140	0	0
9,000	9,050	935	805	664	489	319	149	0	0
9,050	9,100	945	814	674	498	328	158	0	0
9,100	9,150	955	822	683	507	337	167	3	0
9,150	9,200	965	831	693	516	346	176	11	0
9,200	9,250	975	839	702	525	355	185	19	0
9,250	9,300	985	848	712	534	364	194	27	0
9,300	9,350	995	856	721	544	373	203	35	0
9,350	9,400	1,005	865	731	553	382	212	43	0
9,400	9,450	1,015	873	740	563	391	221	51	0
9,450	9,500	1,025	882	750	572	400	230	60	0
9,500	9,550	1,036	890	759	582	409	239	69	0
9,550	9,600	1,045	899	769	591	418	248	78	0
9,600	9,650	1,055	907	778	601	427	257	87	0
9,650	9,700	1,065	916	788	610	436	266	96	0
9,700	9,750	1,075	925	797	620	445	275	105	0
9,750	9,800	1,085	935	805	629	454	284	114	0
9,800	9,850	1,096	945	814	639	463	293	123	0
9,850	9,900	1,105	955	822	648	472	302	132	0
9,900	9,950	1,115	965	831	658	481	311	141	0
9,950	10,000	1,125	975	839	667	490	320	150	0
10,000	10,050	1,135	985	848	677	499	329	159	0
10,050	10,100	1,145	995	856	686	509	338	168	0
10,100	10,150	1,155	1,005	865	696	518	347	177	8
10,150	10,200	1,165	1,015	873	705	528	356	186	16
10,200	10,250	1,175	1,025	882	715	537	365	195	25
10,250	10,300	1,185	1,035	890	724	547	374	204	34
10,300	10,350	1,196	1,045	899	734	556	383	213	43
10,350	10,400	1,205	1,055	907	743	566	392	222	52
10,400	10,450	1,215	1,065	916	753	575	401	231	61
10,450	10,500	1,225	1,075	925	762	585	410	240	70
10,500	10,550	1,235	1,085	935	772	594	419	249	79
10,550	10,600	1,245	1,095	945	781	604	428	258	88
10,600	10,650	1,255	1,105	955	791	613	437	267	97
10,650	10,700	1,265	1,115	965	800	623	446	276	106
10,700	10,750	1,275	1,125	975	810	632	455	285	115
10,750	10,800	1,285	1,135	985	819	642	464	294	124
10,800	10,850	1,296	1,145	995	829	651	474	303	133
10,850	10,900	1,305	1,155	1,005	838	661	483	312	142
10,900	10,950	1,315	1,165	1,015	848	670	493	321	151
10,950	11,000	1,325	1,175	1,025	857	680	502	330	160
11,000	11,050	1,336	1,185	1,035	867	689	512	339	169
11,050	11,100	1,346	1,195	1,045	876	699	521	348	178
11,100	11,150	1,357	1,205	1,055	886	708	531	357	187
11,150	11,200	1,367	1,215	1,065	895	718	540	366	196
11,200	11,250	1,378	1,225	1,075	906	727	550	375	205
11,250	11,300	1,388	1,235	1,085	917	737	559	384	214
11,300	11,350	1,399	1,245	1,095	928	746	569	393	223
11,350	11,400	1,409	1,256	1,105	939	756	578	402	232
11,400	11,450	1,420	1,265	1,115	950	765	588	411	241
11,450	11,500	1,430	1,275	1,125	961	775	597	420	250
11,500	11,550	1,441	1,285	1,135	972	784	607	429	259
11,550	11,600	1,451	1,295	1,145	983	794	616	439	268
11,600	11,650	1,462	1,305	1,155	994	803	626	448	277
11,650	11,700	1,472	1,315	1,165	1,005	813	635	458	286
11,700	11,750	1,483	1,325	1,175	1,016	822	645	467	295
11,750	11,800	1,493	1,336	1,185	1,027	832	654	477	304
11,800	11,850	1,504	1,346	1,195	1,038	841	664	486	313
11,850	11,900	1,514	1,357	1,205	1,049	851	673	496	322
11,900	11,950	1,525	1,367	1,215	1,060	860	683	505	331
11,950	12,000	1,536	1,378	1,225	1,071	871	692	515	340
12,000	12,050	1,547	1,388	1,235	1,082	882	702	524	349
12,050	12,100	1,559	1,399	1,245	1,093	893	711	534	358
12,100	12,150	1,570	1,409	1,255	1,104	904	721	543	367
12,150	12,200	1,582	1,420	1,265	1,115	915	730	553	376
12,200	12,250	1,593	1,430	1,275	1,125	926	740	562	385
12,250	12,300	1,605	1,441	1,286	1,135	937	749	572	394
12,300	12,350	1,616	1,451	1,296	1,145	948	759	581	404
12,350	12,400	1,628	1,462	1,305	1,155	959	768	591	413
12,400	12,450	1,639	1,472	1,315	1,165	970	778	600	423
12,450	12,500	1,651	1,483	1,325	1,175	981	787	610	432
12,500	12,550	1,662	1,493	1,336	1,185	992	797	619	442
12,550	12,600	1,674	1,504	1,346	1,195	1,003	806	629	451
12,600	12,650	1,685	1,514	1,357	1,205	1,014	816	638	461
12,650	12,700	1,697	1,525	1,367	1,215	1,025	825	648	470
12,700	12,750	1,708	1,536	1,378	1,225	1,036	836	657	480
12,750	12,800	1,720	1,547	1,388	1,235	1,047	847	667	489
12,800	12,850	1,731	1,559	1,399	1,245	1,058	858	676	499
12,850	12,900	1,743	1,570	1,409	1,255	1,069	869	686	508
12,900	12,950	1,754	1,582	1,420	1,265	1,080	880	695	518
12,950	13,000	1,766	1,593	1,430	1,275	1,091	891	705	527
13,000	13,050	1,779	1,605	1,441	1,285	1,102	902	714	537
13,050	13,100	1,791	1,616	1,451	1,295	1,113	913	724	546
13,100	13,150	1,804	1,628	1,462	1,305	1,124	924	733	556
13,150	13,200	1,816	1,639	1,472	1,315	1,135	935	743	565
13,200	13,250	1,829	1,651	1,483	1,325	1,146	946	752	575
13,250	13,300	1,841	1,662	1,493	1,336	1,157	957	762	584
13,300	13,350	1,854	1,674	1,504	1,346	1,168	968	771	594
13,350	13,400	1,866	1,685	1,514	1,357	1,179	979	781	603
13,400	13,450	1,879	1,697	1,525	1,367	1,190	990	790	613
13,450	13,500	1,891	1,708	1,536	1,378	1,201	1,001	801	622
13,500	13,550	1,904	1,720	1,547	1,388	1,212	1,012	812	632
13,550	13,600	1,916	1,731	1,559	1,399	1,223	1,023	823	641
13,600	13,650	1,929	1,743	1,570	1,409	1,234	1,034	834	651
13,650	13,700	1,941	1,754	1,582	1,420	1,245	1,045	845	660
13,700	13,750	1,954	1,766	1,593	1,430	1,256	1,056	856	670
13,750	13,800	1,966	1,779	1,605	1,441	1,267	1,067	867	679
13,800	13,850	1,979	1,791	1,616	1,451	1,278	1,078	878	689
13,850	13,900	1,991	1,804	1,628	1,462	1,289	1,089	889	698
13,900	13,950	2,004	1,816	1,639	1,472	1,300	1,100	900	708
13,950	14,000	2,016	1,829	1,651	1,483	1,311	1,111	911	717
14,000	14,050	2,029	1,841	1,662	1,493	1,322	1,122	922	727
14,050	14,100	2,041	1,854	1,674	1,504	1,334	1,133	933	736
14,100	14,150	2,054	1,866	1,685	1,514	1,345	1,144	944	746
14,150	14,200	2,066	1,879	1,697	1,525	1,357	1,155	955	755
14,200	14,250	2,079	1,891	1,708	1,536	1,368	1,166	966	766
14,250	14,300	2,091	1,904	1,720	1,547	1,380	1,177	977	777
14,300	14,350	2,104	1,916	1,731	1,559	1,391	1,188	988	788
14,350	14,400	2,116	1,929	1,743	1,570	1,403	1,199	999	799

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1978 Tax Table D—UNMARRIED HEAD OF HOUSEHOLD (Filing Status Box 4) *(Continued)*

If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	1	2	3	4	5	6	7	8
		Your tax is—							
14,400	14,450	2,129	1,941	1,754	1,582	1,414	1,210	1,010	810
14,450	14,500	2,141	1,954	1,766	1,593	1,426	1,221	1,021	821
14,500	14,550	2,154	1,966	1,779	1,605	1,437	1,232	1,032	832
14,550	14,600	2,166	1,979	1,791	1,616	1,449	1,243	1,043	843
14,600	14,650	2,179	1,991	1,804	1,628	1,460	1,254	1,054	854
14,650	14,700	2,191	2,004	1,816	1,639	1,472	1,265	1,065	865
14,700	14,750	2,204	2,016	1,829	1,651	1,483	1,276	1,076	876
14,750	14,800	2,216	2,029	1,841	1,662	1,493	1,287	1,087	887
14,800	14,850	2,229	2,041	1,854	1,674	1,504	1,299	1,098	898
14,850	14,900	2,241	2,054	1,866	1,685	1,514	1,310	1,109	909
14,900	14,950	2,254	2,066	1,879	1,697	1,525	1,322	1,120	920
14,950	15,000	2,267	2,079	1,891	1,708	1,536	1,333	1,131	931
15,000	15,050	2,280	2,091	1,904	1,720	1,547	1,345	1,142	942
15,050	15,100	2,294	2,104	1,916	1,731	1,559	1,356	1,153	953
15,100	15,150	2,307	2,116	1,929	1,743	1,570	1,368	1,164	964
15,150	15,200	2,321	2,129	1,941	1,754	1,582	1,379	1,175	975
15,200	15,250	2,334	2,141	1,954	1,766	1,593	1,391	1,186	986
15,250	15,300	2,348	2,154	1,966	1,779	1,605	1,402	1,197	997
15,300	15,350	2,361	2,166	1,979	1,791	1,616	1,414	1,208	1,008
15,350	15,400	2,375	2,179	1,991	1,804	1,628	1,425	1,219	1,019
15,400	15,450	2,388	2,191	2,004	1,816	1,639	1,437	1,230	1,030
15,450	15,500	2,402	2,204	2,016	1,829	1,651	1,448	1,241	1,041
15,500	15,550	2,415	2,216	2,029	1,841	1,662	1,460	1,252	1,052
15,550	15,600	2,429	2,229	2,041	1,854	1,674	1,471	1,264	1,063
15,600	15,650	2,442	2,241	2,054	1,866	1,685	1,483	1,275	1,074
15,650	15,700	2,456	2,254	2,066	1,879	1,697	1,494	1,287	1,085
15,700	15,750	2,469	2,267	2,079	1,891	1,708	1,506	1,298	1,096
15,750	15,800	2,483	2,280	2,091	1,904	1,720	1,517	1,310	1,107
15,800	15,850	2,496	2,294	2,104	1,916	1,731	1,529	1,321	1,118
15,850	15,900	2,510	2,307	2,116	1,929	1,743	1,540	1,333	1,129
15,900	15,950	2,523	2,321	2,129	1,941	1,754	1,552	1,344	1,140
15,950	16,000	2,537	2,334	2,141	1,954	1,766	1,563	1,356	1,151
16,000	16,050	2,550	2,348	2,154	1,966	1,779	1,575	1,367	1,162
16,050	16,100	2,564	2,361	2,166	1,979	1,791	1,586	1,379	1,173
16,100	16,150	2,577	2,375	2,179	1,991	1,804	1,598	1,390	1,184
16,150	16,200	2,591	2,388	2,191	2,004	1,816	1,609	1,402	1,195
16,200	16,250	2,604	2,402	2,204	2,016	1,829	1,621	1,413	1,206
16,250	16,300	2,618	2,415	2,216	2,029	1,841	1,632	1,425	1,217
16,300	16,350	2,631	2,429	2,229	2,041	1,854	1,644	1,436	1,229
16,350	16,400	2,645	2,442	2,241	2,054	1,866	1,655	1,448	1,240
16,400	16,450	2,658	2,456	2,254	2,066	1,879	1,667	1,459	1,252
16,450	16,500	2,672	2,469	2,267	2,079	1,891	1,678	1,471	1,263
16,500	16,550	2,685	2,483	2,280	2,091	1,904	1,690	1,482	1,275
16,550	16,600	2,699	2,496	2,294	2,104	1,916	1,701	1,494	1,286
16,600	16,650	2,712	2,510	2,307	2,116	1,929	1,713	1,505	1,298
16,650	16,700	2,726	2,523	2,321	2,129	1,941	1,724	1,517	1,309
16,700	16,750	2,739	2,537	2,334	2,141	1,954	1,736	1,528	1,321
16,750	16,800	2,753	2,550	2,348	2,154	1,966	1,749	1,540	1,332
16,800	16,850	2,766	2,564	2,361	2,166	1,979	1,761	1,551	1,344
16,850	16,900	2,780	2,577	2,375	2,179	1,991	1,774	1,563	1,355
16,900	16,950	2,793	2,591	2,388	2,191	2,004	1,786	1,574	1,367
16,950	17,000	2,807	2,604	2,402	2,204	2,016	1,799	1,586	1,378
17,000	17,050	2,821	2,618	2,415	2,216	2,029	1,811	1,597	1,390
17,050	17,100	2,835	2,631	2,429	2,229	2,041	1,824	1,609	1,401
17,100	17,150	2,849	2,645	2,442	2,241	2,054	1,836	1,620	1,413
17,150	17,200	2,863	2,658	2,456	2,254	2,066	1,849	1,632	1,424
17,200	17,250	2,877	2,672	2,469	2,267	2,079	1,861	1,643	1,436
17,250	17,300	2,891	2,685	2,483	2,280	2,091	1,874	1,655	1,447
17,300	17,350	2,905	2,699	2,496	2,294	2,104	1,886	1,666	1,459
17,350	17,400	2,919	2,712	2,510	2,307	2,116	1,899	1,678	1,470
17,400	17,450	2,933	2,726	2,523	2,321	2,129	1,911	1,689	1,482
17,450	17,500	2,947	2,739	2,537	2,334	2,141	1,924	1,701	1,493
17,500	17,550	2,961	2,753	2,550	2,348	2,154	1,936	1,714	1,505
17,550	17,600	2,975	2,766	2,564	2,361	2,166	1,949	1,726	1,516
17,600	17,650	2,989	2,780	2,577	2,375	2,179	1,961	1,739	1,528
17,650	17,700	3,003	2,793	2,591	2,388	2,191	1,974	1,751	1,539
17,700	17,750	3,017	2,807	2,604	2,402	2,204	1,986	1,764	1,551
17,750	17,800	3,031	2,821	2,618	2,415	2,216	1,999	1,776	1,562
17,800	17,850	3,045	2,835	2,631	2,429	2,229	2,011	1,789	1,574
17,850	17,900	3,059	2,849	2,645	2,442	2,241	2,024	1,801	1,585
17,900	17,950	3,073	2,863	2,658	2,456	2,254	2,036	1,814	1,597
17,950	18,000	3,087	2,877	2,672	2,469	2,267	2,049	1,826	1,608
18,000	18,050	3,101	2,891	2,685	2,483	2,280	2,061	1,839	1,620
18,050	18,100	3,115	2,905	2,699	2,496	2,294	2,074	1,851	1,631
18,100	18,150	3,129	2,919	2,712	2,510	2,307	2,086	1,864	1,643
18,150	18,200	3,143	2,933	2,726	2,523	2,321	2,099	1,876	1,654
18,200	18,250	3,157	2,947	2,739	2,537	2,334	2,111	1,889	1,666
18,250	18,300	3,171	2,961	2,753	2,550	2,348	2,124	1,901	1,679
18,300	18,350	3,185	2,975	2,766	2,564	2,361	2,136	1,914	1,691
18,350	18,400	3,199	2,989	2,780	2,577	2,375	2,149	1,926	1,704
18,400	18,450	3,213	3,003	2,793	2,591	2,388	2,161	1,939	1,716
18,450	18,500	3,227	3,017	2,807	2,604	2,402	2,174	1,951	1,729
18,500	18,550	3,241	3,031	2,821	2,618	2,415	2,186	1,964	1,741
18,550	18,600	3,255	3,045	2,835	2,631	2,429	2,199	1,976	1,754
18,600	18,650	3,269	3,059	2,849	2,645	2,442	2,211	1,989	1,766
18,650	18,700	3,283	3,073	2,863	2,658	2,456	2,224	2,001	1,779
18,700	18,750	3,297	3,087	2,877	2,672	2,469	2,237	2,014	1,791
18,750	18,800	3,311	3,101	2,891	2,685	2,483	2,250	2,026	1,804
18,800	18,850	3,325	3,115	2,905	2,699	2,496	2,264	2,039	1,816
18,850	18,900	3,339	3,129	2,919	2,712	2,510	2,277	2,051	1,829
18,900	18,950	3,353	3,143	2,933	2,726	2,523	2,291	2,064	1,841
18,950	19,000	3,368	3,157	2,947	2,739	2,537	2,304	2,076	1,854
19,000	19,050	3,383	3,171	2,961	2,753	2,550	2,318	2,089	1,866
19,050	19,100	3,399	3,185	2,975	2,766	2,564	2,331	2,101	1,879
19,100	19,150	3,414	3,199	2,989	2,780	2,577	2,345	2,114	1,891
19,150	19,200	3,430	3,213	3,003	2,793	2,591	2,358	2,126	1,904
19,200	19,250	3,445	3,227	3,017	2,807	2,604	2,372	2,139	1,916
19,250	19,300	3,461	3,241	3,031	2,821	2,618	2,385	2,151	1,929
19,300	19,350	3,476	3,255	3,045	2,835	2,631	2,399	2,164	1,941
19,350	19,400	3,492	3,269	3,059	2,849	2,645	2,412	2,176	1,954
19,400	19,450	3,507	3,283	3,073	2,863	2,658	2,426	2,189	1,966
19,450	19,500	3,523	3,297	3,087	2,877	2,672	2,439	2,202	1,979
19,500	19,550	3,538	3,311	3,101	2,891	2,685	2,453	2,215	1,991
19,550	19,600	3,554	3,325	3,115	2,905	2,699	2,466	2,229	2,004
19,600	19,650	3,569	3,339	3,129	2,919	2,712	2,480	2,242	2,016
19,650	19,700	3,585	3,353	3,143	2,933	2,726	2,493	2,256	2,029
19,700	19,750	3,600	3,368	3,157	2,947	2,739	2,507	2,269	2,041
19,750	19,800	3,616	3,383	3,171	2,961	2,753	2,520	2,283	2,054
19,800	19,850	3,631	3,399	3,185	2,975	2,768	2,534	2,296	2,066
19,850	19,900	3,647	3,414	3,199	2,989	2,780	2,547	2,310	2,079
19,900	19,950	3,662	3,430	3,213	3,003	2,793	2,561	2,323	2,091
19,950	20,000	3,678	3,445	3,227	3,017	2,807	2,574	2,337	2,104

Continued next column

To Call IRS Toll Free For Answers to Your Federal Tax Questions, Use Only the Number Listed Below for Your Area

Caution:

"Toll-free" is a telephone call for which you pay only local charges with no long-distance charge. Therefore, please use a local city number only if it is not a long-distance call for you. Otherwise, use the general toll-free number provided.

To help us provide courteous responses and accurate information, IRS occasionally monitors telephone calls. No record is kept of the taxpayer's name, address or social security number.

If you find it necessary to write rather than call us, please address your letter to your IRS District Director for a prompt reply.

Tax Advice to Taxpayers

We are happy to answer questions to help you prepare your return. But you should know that you are responsible for the accuracy of your return and for the payment of the correct tax. If we do make an error, you are still responsible for the payment of the correct tax, and we are generally required by law to charge interest.

ALABAMA
Birmingham, 252–1155
Decatur, 355–1855
Huntsville, 539–2751
Mobile, 433–5532
Montgomery, 264–8441
Muscle Shoals Area, 767–0301
Tuscaloosa, 758–4434
Elsewhere in Alabama, 800–292–6300

ALASKA
Anchorage, 276–1040
Elsewhere in Alaska, call operator and ask for Zenith 3700

ARIZONA
Phoenix, 257–1233
Tucson, 882–4181
Elsewhere in Arizona, 800–352–6911

ARKANSAS
Little Rock, 376–4401
Elsewhere in Arkansas, 1–800–482–9350

CALIFORNIA
Please call the telephone number shown in the white pages of your local telephone directory under U.S. Government, Internal Revenue Service, Federal Tax Assistance

COLORADO
Colorado Springs, 634–6684
Denver, 825–7041
Elsewhere in Colorado, 1–800–332–2060

CONNECTICUT
Bridgeport, 576–1433
Hartford, 249–8251
Stamford, 348–6235
Elsewhere in Connecticut, 1–800–842–1120

DELAWARE
Wilmington, 573–6400
Elsewhere in Delaware, 1–800–292–9575

DISTRICT OF COLUMBIA
Call 488–3100

FLORIDA
Fort Lauderdale, 491–3311
Jacksonville, 354–1760
Miami, 358–5072
Orlando, 422–2550
Pensacola, 434–5215
St. Petersburg, 823–7459
Sarasota, 921–6684

FLORIDA—Continued
Tampa, 223–9741
West Palm Beach, 655–7250
Elsewhere in Florida, 1–800–342–8300

GEORGIA
Atlanta, 522–0050
Augusta, 724–9946
Columbus, 327–7491
Macon, 746–4993
Savannah, 355–1045
Elsewhere in Georgia, 1–800–222–1040

HAWAII
Hawaii, 935–4895
Oahu, 546–8660
Kauai, 245–2731
Lanai, call operator and ask for Enterprise 8036
Maui, 244–7654
Molokai, call operator and ask for Enterprise 8034

IDAHO
Boise, 336–1040
Elsewhere in Idaho, 800–632–5990

ILLINOIS
Chicago, 435–1040
Elsewhere in area code 312 (except city of Chicago) and residents in Joliet Region Telephone Directory, 800–972–5400
Belleville, 277–5500
East St. Louis, 875–5100
Springfield, 789–4220
Elsewhere in all other locations in Illinois, 800–252–2921

INDIANA
Evansville, 424–6481
Fort Wayne, 423–2331
Gary, 938–0560
Hammond, 938–0560
Indianapolis, 269–5477
Muncie, 288–4594
South Bend, 232–3981
Terre Haute, 232–9421
Elsewhere in Indiana, 800–382–9740

IOWA
Des Moines, 284–4850
Elsewhere in Iowa, 800–362–2600

KANSAS
Kansas City, 722–2910
Topeka, 357–5311
Wichita, 263–2161
Elsewhere in Kansas, 1–800–362–2190

KENTUCKY
Lexington, 255–2333
Louisville, 584–1361
Northern Kentucky (Cincinnati local dialing area), 621–6281
Elsewhere in Kentucky, 800–292–6570

LOUISIANA
Baton Rouge, 387–2206
New Orleans, 581–2440
Shreveport, 424–6301
Elsewhere in Louisiana, 1–800–362–6900

MAINE
Augusta, 622–7101
Portland, 775–7401
Elsewhere in Maine, 1–800–452–8750

MARYLAND
Baltimore, 962–2590
Prince Georges County, 488–3100
Montgomery County, 488–3100
Elsewhere in Maryland, 1–800–492–0460

MASSACHUSETTS
Boston, 523–1040
Brockton, 580–1770
New Bedford, 996-3111
Springfield, 785–1201
Worcester, 757–2712
Elsewhere in Massachusetts, 1–800–392–6288

MICHIGAN
Ann Arbor, 769–9850
Bay City, 771–2153
Detroit, 237–0800
Flint, 767–8830
Grand Rapids, 774–8300
Jackson, 750–4677
Kalamazoo, 385–4410
Lansing, 394–1550
Mount Clemens, 469–4200
Muskegon, 726–4971
Pontiac, 858–2530
Saginaw, 771–2153
Elsewhere in area code 313, call 800–462–0830
Elsewhere in area codes 517, 616, and 906, call 800–482–0670

MINNESOTA
Minneapolis, 291–1422
St. Paul, 291–1422
Elsewhere in Minnesota, 800–652–9062

MISSISSIPPI
Biloxi, 868–2122
Gulfport, 868–2122
Jackson, 948–4500
Elsewhere in Mississippi, 1–800–241–3868

MISSOURI
Columbia, 874–4040
Jefferson City, 635–9141
Joplin, 781–8500
Kansas City, 474–0350
St. Joseph, 364–3111
St. Louis, 342–1040
Springfield, 887–5000
Elsewhere in Missouri, 800–392–4200

MONTANA
Helena, 443–2320
Elsewhere in Montana, 1–800–332–2275

NEBRASKA
Lincoln, 477–6081
Omaha, 422–1500
Elsewhere in Nebraska, 800–642–9960

NEVADA
Las Vegas, 385–6291
Reno, 784–5521
Elsewhere in Nevada, 800–492–6552

NEW HAMPSHIRE
Manchester, 668–2100
Portsmouth, 436–8810
Elsewhere in New Hampshire, 1–800–582–7200

NEW JERSEY
Camden, 966–7333
Hackensack, 487–8981
Jersey City, 622–0600
Newark, 622–0600
Paterson, 279–9400
Trenton, 394–7113
Elsewhere in New Jersey, 800–242–6750

NEW MEXICO
Albuquerque, 243–8641
Elsewhere in New Mexico, 1–800–527–3880

NEW YORK
Albany District *(Eastern Upstate New York)*
Albany, 449–3120
Poughkeepsie, 452–7800
Elsewhere in Eastern Upstate New York, 1–800–342–3700
Brooklyn District
Brooklyn, 596–3770
Nassau, 294–3600
Queens, 596–3770
Suffolk, 724–5000
Buffalo District *(Western Upstate New York)*
Buffalo, 855–3955
Rochester, 263–6770
Syracuse, 425–8111
Elsewhere in Western Upstate New York, 1–800–462–1560
Manhattan District
Bronx, 732–0100
Manhattan, 732–0100
Rockland County, 352–8900
Staten Island, 732–0100

NEW YORK—Continued
Westchester County:
North (Peekskill Area), 739–9191
South (Mt. Vernon, New Rochelle, White Plains—Yonkers Area), 212–732–0100

NORTH CAROLINA
Charlotte, 372–3750
Greensboro, 274–3711
Raleigh, 828–6278
Winston-Salem, 761–1622
Elsewhere in North Carolina, 800–822–8800

NORTH DAKOTA
Fargo, 293–0650
Elsewhere in North Dakota, 800–342–4710

OHIO
Cleveland District
Akron, 253–1141
Canton, 455–6781
Cleveland, 522–3000
Toledo, 255–3730
Youngstown, 746–1811
Elsewhere in Northern Ohio, 800–362–9050
Cincinnati District
Cincinnati, 621–6281
Columbus, 228–0520
Dayton, 228–0557
Elsewhere in Southern Ohio, 800–582–1700

OKLAHOMA
Oklahoma City, 272–9531
Tulsa, 583–5121
Elsewhere in Oklahoma, 1–800–962–3456

OREGON
Eugene, 485–8285
Medford, 779–3375
Portland, 221–3960
Salem, 581–8720
Elsewhere in Oregon, 800–452–1980

PENNSYLVANIA
Allentown, 437–6966
Bethlehem, 437–6966
Erie, 453–5671
Harrisburg, 783–8700
Philadelphia, 574–9900
Pittsburgh, 281–0112
Elsewhere in area codes 215 and 717, call 1–800–462–4000
Elsewhere in area codes 412 and 814, call 1–800–242–0250

RHODE ISLAND
Block Island, call operator and ask for Enterprise 1040
Burrillville—Glocester, 568–3100
Hope Valley, 539–2361
Newport, 847–2463
Providence, 274–1040
Tiverton—Little Compton, 624–6647
Woonsocket, 722–9245

SOUTH CAROLINA
Charleston, 722–1601
Columbia, 799–1040
Greenville, 242–5434
Elsewhere in South Carolina, 1–800–241–3868

SOUTH DAKOTA
Aberdeen, 225–9112
Elsewhere in South Dakota, 800–592–1870

TENNESSEE
Chattanooga, 892–3010
Knoxville, 637–0190
Memphis, 522–1250
Nashville, 259–4601
Elsewhere in Tennessee, 1–800–342–8420

TEXAS
Amarillo, 372–3666
Austin, 472–1974
Beaumont, 835–5076
Corpus Christi, 888–9431
Dallas, 742–2440
El Paso, 532–6116
Ft. Worth, 335–1370
Houston, 965–0440
Lubbock, 747–4361
San Antonio, 229–1700
Waco, 752–6535
Wichita Falls, 723–6702
Elsewhere in Texas, 1–800–492–4830

UTAH
Salt Lake City, 524–4060
Elsewhere in Utah, 1–800–662–5370

VERMONT
Burlington, 658–1870
Elsewhere in Vermont, 1–800–642–3110

VIRGINIA
Baileys Crossroads (Northern Virginia), 557–9230
Richmond, 649–2361
Elsewhere in Virginia, 1–800–552–9500

WASHINGTON
Everett, 259–0861
Seattle, 442–1040
Spokane, 456–8350
Tacoma, 383–2021
Vancouver, 695–9252
Yakima, 248–6891
Elsewhere in Washington, 800–732–1040

WEST VIRGINIA
Charleston, 345–2210
Huntington, 523–0213
Parkersburg, 485–1601
Wheeling, 233–4210
Elsewhere in West Virginia, 800–642–1931

WISCONSIN
Milwaukee, 271–3780
Elsewhere in Wisconsin, 800–452–9100

WYOMING
Cheyenne, 635–4124
Elsewhere in Wyoming, 1–800–525–6060

Telephone Assistance Services for Deaf/Hearing Impaired Taxpayers Who Have Access to TV—phone/Teletypewriter Equipment.
Hours of Operation
8:30 A.M. to 6:45 P.M. EST
Indiana residents, 800–382–4059
Elsewhere in contiguous U.S., 800–428–4732

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Schedules A&B—Itemized Deductions AND Interest and Dividend Income

(Form 1040) 1978

Department of the Treasury Internal Revenue Service ▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

Name(s) as shown on Form 1040 | Your social security number

Schedule A—Itemized Deductions (Schedule B is on back)

Medical and Dental Expenses (not paid by insurance or otherwise) (See page 15 of Instructions.)

1 One-half (but not more than $150) of insurance premiums you paid for medical care. (Be sure to include in line 10 below.) ▶
2 Medicine and drugs
3 Enter 1% of Form 1040, line 31
4 Subtract line 3 from line 2. If line 3 is more than line 2, enter zero
5 Balance of insurance premiums for medical care not entered on line 1
6 Other medical and dental expenses:
a Doctors, dentists, nurses, etc.
b Hospitals
c Other (itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶
7 Total (add lines 4 through 6c)
8 Enter 3% of Form 1040, line 31
9 Subtract line 8 from line 7. If line 8 is more than line 7, enter zero
10 **Total medical and dental expenses (add lines 1 and 9). Enter here and on line 33.** ▶

Taxes (See page 15 of Instructions.)

11 State and local income
12 Real estate
13 State and local gasoline (see gas tax tables)
14 General sales (see sales tax tables)
15 Personal property
16 Other (itemize) ▶
17 **Total taxes (add lines 11 through 16). Enter here and on line 34** ▶

Interest Expense (See page 16 of Instructions.)

18 a Home mortgage
b Credit and charge cards
19 Other (itemize) ▶
20 **Total interest expense (add lines 18a through 19). Enter here and on line 35** ▶

Contributions (See page 17 of Instructions.)

21 a Cash contributions for which you have receipts, cancelled checks or other written evidence
b Other cash contributions (show who you gave to and how much you gave) ▶
22 Other than cash (see page 17 of instructions for required statement)
23 Carryover from prior years
24 **Total contributions (add lines 21a through 23). Enter here and on line 36** ▶

Casualty or Theft Loss(es) (See page 17 of Instructions.)

25 Loss before insurance reimbursement
26 Insurance reimbursement
27 Subtract line 26 from line 25. If line 26 is more than line 25, enter zero
28 Enter $100 or amount on line 27, whichever is smaller
29 **Total casualty or theft loss(es) (subtract line 28 from line 27). Enter here and on line 37** ▶

Miscellaneous Deductions (See page 17 of Instructions.)

30 Union dues
31 Other (itemize) ▶
32 **Total miscellaneous deductions (add lines 30 and 31). Enter here and on line 38** ▶

Summary of Itemized Deductions (See page 18 of Instructions.) **A**

33 Total medical and dental—from line 10
34 Total taxes—from line 17
35 Total interest—from line 20
36 Total contributions—from line 24
37 Total casualty or theft loss(es)—from line 29
38 Total miscellaneous—from line 32
39 **Total deductions (add lines 33 through 38)** ▶
40 If you checked Form 1040, Filing Status box:
2 or 5, enter $3,200
1 or 4, enter $2,200
3, enter $1,600
41 Subtract line 40 from line 39. Enter here and on Form 1040, line 33. (If line 40 is more than line 39, enter zero and see "You Must Itemize Deductions" on page 11 of the Instructions.) ▶

Schedules A&B (Form 1040) 1978 — Page 2

Schedule B—Interest and Dividend Income

Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side) | Your social security number

Part I Interest Income

1 If you received more than $400 in interest, Complete Part I. Please see page 8 of the instructions to find out what interest to report. Then answer the questions in Part III, below. If you received interest as a nominee for another, or you received or paid accrued interest on securities transferred between interest payment dates, please see page 18 of the instructions.

Name of payer	Amount

2 Total interest income. Enter here and on Form 1040, line 9 . . . . . .

Part II Dividend Income

3 If you received more than $400 in gross dividends (including capital gain distributions) and other distributions on stock, complete Part II. Please see page 9 of the instructions. Write (H), (W), (J), for stock held by husband, wife, or jointly. Then answer the questions in Part III, below. If you received dividends as a nominee for another, please see page 18 of the instructions.

Name of payer	Amount

4 Total of line 3 . . . . . .

5 Capital gain distributions. Enter here and on Schedule D, line 7. See Note below . . .

6 Nontaxable distributions . . . . . .

7 Total (add lines 5 and 6) . . . . . .

8 Dividends before exclusion (subtract line 7 from line 4). Enter here and on Form 1040, line 10a . . . . . .

B

Note: *If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to compute the alternative tax, do not file that schedule. Instead, enter the taxable part of capital gain distributions on Form 1040, line 15.*

Part III Foreign Accounts and Foreign Trusts

If you are required to list interest in Part I or dividends in Part II, OR if you had a foreign account or were a grantor of, or a transferor to a foreign trust, you must answer both questions in Part III. Please see page 18 of the instructions.

	Yes	No
A Did you, at any time during the taxable year, have an interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (see page 18 of instructions)? . . .		
B Were you the grantor of, or transferor to, a foreign trust during any taxable year, which foreign trust was in being during the current taxable year, whether or not you have any beneficial interest in such trust? . If "Yes," you may be required to file Forms 3520, 3520-A, or 926.		

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SCHEDULE D (Form 1040)
Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

(Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.)

▶ Attach to Form 1040. ▶ See Instructions for Schedule D (Form 1040.)

1978

Name(s) as shown on Form 1040 | Your social security number

Part I Short-term Capital Gains and Losses—Assets Held One Year or Less

D

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (Mo., day, yr.)	c. Date sold (Mo., day, yr.)	d. Gross sales price less expense of sale	e. Cost or other basis, as adjusted (see instructions page 19)	f. Gain or (loss) from all sales during entire tax year (d less e)	g. Enter gain or (loss) from sales after 10/31/78
1						

2 Enter your share of net short-term gain or (loss) from partnerships and fiduciaries	2		
3 Enter net gain or (loss), combine lines 1 and 2	3		
4 Short-term capital loss carryover attributable to years beginning after 1969 (see Instructions page 19)	4	( )	
5 Net short-term gain or (loss), combine lines 3 and 4, column (f)	5		

Part II Long-term Capital Gains and Losses—Assets Held More Than One Year

6								

7 Capital gain distributions	7		
8 Enter gain, if applicable, from Form 4797, line 6(a)(1) (see Instructions page 19)	8		
9 Enter your share of net long-term gain or (loss) from partnerships and fiduciaries	9		
10 Enter your share of net long-term gain from small business corporations (Subchapter S)	10		
11 Net gain or (loss), combine lines 6 through 10	11		
12 Long-term capital loss carryover attributable to years beginning after 1969 (see Instructions page 19)	12	( )	
13 Net long-term gain or (loss), combine lines 11 and 12, column (f)	13		

NOTE: *If you have capital loss carryovers from years beginning before 1970, do not complete Parts III, IV, or VI. See Form 4798 instead.*

Part III Computation of Capital Gain Deduction

(Complete this part only if line 14 shows a gain)

14 Combine lines 5 and 13, column (f), and enter here. If result is zero or a loss, do not complete the rest of this part. Instead skip to Part IV, line 24 on page 2	14	
15 Enter line 13, column (f) or line 14, whichever is smaller. If zero or a loss, enter zero and skip to line 23 .	15	
16 If line 11, column (g) is a gain, combine lines 3 and 11, column (g), and enter here. If this line or line 11, column (g) shows a loss or zero, enter a zero and skip to line 20	16	
17 Enter line 11, column (g) or line 16, whichever is smaller	17	
18 Enter line 15 or line 17, whichever is smaller	18	
19 Enter 60% of amount on line 18	19	
20 Subtract line 18 from line 15	20	
21 Enter 50% of amount on line 20	21	
22 Add line 19 and line 21. This is your capital gain deduction	22	
23 Subtract line 22 from line 14. Enter this amount on Form 1040, line 14	23	

Part IV **Computation of Capital Loss Deduction** *(Complete this part only if line 14, page 1 shows a loss)*

24 If line 14 shows a loss—
a Enter one of the following amounts:
(i) If line 5, column (f) is zero or a net gain, enter 50% of line 14;
(ii) If line 13, column (f) is zero or a net gain, enter line 14; or
(iii) If line 5, column (f) and line 13 are net losses, enter amount on line 5, column (f) added to 50% of amount on line 13, column (f) 24a

b Enter here and enter as a (loss) on Form 1040, line 14, the smallest of:
(i) The amount on line 24a;
(ii) $3,000 ($1,500 if married and filing a separate return); or
(iii) Taxable income, as adjusted (see Instructions page 20) 24b

Part V **Computation of Alternative Tax** *(See instructions page 20 to see if the alternative tax will benefit you)*

25 Enter amount from Schedule TC (Form 1040), Part I, line 3 25
26 Subtract line 22 from line 15 (or Form 4798, line 15 from line 7) and enter here 26
27 Subtract line 26 from line 25 (if line 26 is more than line 25, do not complete the rest of this part. The Alternative Tax will not benefit you) 27

Note: *If line 15 is not more than $50,000 ($25,000, if married, filing separately), skip lines 28 through 31, and enter zero on line 32.*

28 Divide line 26 by line 15. Multiply the result by $50,000 ($25,000, if married filing separately), and enter here 28
29 Add lines 27 and 28 29
30 Tax on amount on line 25 (use Tax Rate Schedule in instructions) . . . 30
31 Tax on amount on line 29 (use Tax Rate Schedule in instructions) . . . 31
32 Subtract line 31 from line 30 32
33 Tax on amount on line 27 (use Tax Rate Schedule in instructions) 33
34 Enter 25% of line 15 but not more than $12,500 ($6,250, if married filing separately) 34
35 Alternative Tax—add lines 32, 33, and 34. If less than the tax figured on the amount on Schedule TC (Form 1040), Part I, line 3, enter this alternative tax on Schedule TC (Form 1040), Part I, line 4. Also check the Schedule D box on Schedule TC (Form 1040), Part I, line 4 35

Part VI **Computation of Post-1969 Capital Loss Carryovers from 1978 to 1979** *(Complete this part if the loss on line 24a is more than the loss shown on line 24b)*

Section A.—Short-term Capital Loss Carryover

36 Enter loss shown on line 5; if none enter zero and skip lines 37 through 41—then go to line 42 . . . 36
37 Enter gain shown on line 13. If that line is blank or shows a loss, enter zero 37
38 Reduce any loss on line 36 to the extent of any gain on line 37 38
39 Enter amount shown on line 24b 39
40 Enter smaller of line 38 or 39 40
41 Subtract line 40 from line 38 41

Note: *The amount on line 41 is the part of your short-term capital loss carryover from 1978 to 1979 that is attributable to years beginning after 1969.*

Section B.—Long-term Capital Loss Carryover

42 Subtract line 40 from line 39 (Note: *If you skipped lines 37 through 41, enter amount from line 24b*) . . . 42
43 Enter loss from line 13; if none, enter zero and skip lines 44 through 47 43
44 Enter gain shown on line 5. If that line is blank or shows a loss, enter a zero 44
45 Reduce any loss on line 43 to the extent of any gain on line 44 45
46 Multiply amount on line 42 by 2 46
47 Subtract line 46 from line 45 47

Note: *The amount on line 47 is the part of your long-term capital loss carryover from 1978 to 1979 that is attributable to years beginning after 1969.*

SCHEDULE E (Form 1040)
Department of the Treasury
Internal Revenue Service

Supplemental Income Schedule

(From pensions and annuities, rents and royalties, partnerships, estates and trusts, etc.)
▶ Attach to Form 1040. ▶ See Instructions for Schedule E (Form 1040).

1978

Name(s) as shown on Form 1040 | Your social security number

Part I **Pension and Annuity Income.** If fully taxable, do not complete this part. Enter amount on Form 1040, line 17. For one pension or annuity not fully taxable, complete this part. If you have more than one pension or annuity that is not fully taxable, attach a separate sheet listing each one with the appropriate data and enter combined total of taxable portions on line 5.

1 Name of payer ▶
2 Did your employer contribute part of the cost? ☐ Yes ☐ No
If "Yes," is your contribution recoverable within 3 years of the annuity starting date? ☐ Yes ☐ No
If "Yes," show: Your contribution ▶ $....., Contribution recovered in prior years ▶
3 Amount received this year 3
4 Amount excludable this year 4
5 Taxable portion (subtract line 4 from line 3) 5

Part II **Rent and Royalty Income.** If you need more space, use Form 4831.

Have you claimed expenses connected with your vacation home (or other dwelling unit) rented to others (see instructions)? ☐ Yes ☐ No
If "Yes," did you or a member of your family occupy the vacation home (or other dwelling unit) for more than 14 days during the taxable year? ☐ Yes ☐ No

(a) Kind and location of property If residential, also write "R"	(b) Total amount of rents	(c) Total amount of royalties	(d) Depreciation (explain below) or depletion (attach computation)	(e) Other expenses (Repairs, etc.—explain below)
6 Totals				

7 Net income or (loss) from rents and royalties (column (b) plus column (c) less columns (d) and (e)) . 7
8 Net rental income or (loss) (from Form 4831) 8
9 Net farm rental profit or (loss) (from Form 4835) 9
10 Total rent and royalty income or (loss) (add lines 7, 8, and 9) 10

Part III **Income or Losses from—**

	(a) Name	(b) Employer identification number	(c) Your share of gross farming or fishing income (see instructions)	(d) Loss	(e) Income
Partnerships					
11 Add amounts in columns (d) and (e)				11	
12 Column (e), line 11, less column (d), line 11				12	
13 Additional first-year depreciation				13	
14 Total partnership income or (loss). Combine lines 12 and 13				14	
Estates or Trusts					
15 Add amounts in columns (d) and (e)				15	
16 Total estate or trust income or (loss). Column (e), line 15, less column (d), line 15				16	
Small Bus. Corps.					
17 Add amounts in columns (d) and (e)				17	
18 Total small business corporation income or (loss). (Column (e), line 17, less column (d), line 17				18	
19 TOTAL (add lines 5, 10, 14, 16, and 18). Enter here and on Form 1040, line 18				▶ 19	

Explanation of Column (e), Part II

Item	Amount	Item	Amount	Item	Amount

Schedule for Depreciation Claimed in Part II above. If you need more space use Form 4562.

(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Method of computing depreciation	(f) Life or rate	(g) Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) ▶						
2 Totals						

E

☆ U.S. GOVERNMENT PRINTING OFFICE: 1978—263-318: 23-188-5979

SCHEDULE SE (Form 1040)
Department of the Treasury
Internal Revenue Service

Computation of Social Security Self-Employment Tax

1978

▶ Each self-employed person must file a Schedule SE. ▶ Attach to Form 1040.
▶ See Instructions for Schedule SE (Form 1040).

● If you had wages, including tips, of $17,700 or more that were subject to social security or railroad retirement taxes, do not fill in this schedule (unless you are eligible for the Earned Income Credit). See Instructions.

● If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.

Important.—The self-employment income reported below will be credited to your social security record and used in figuring social security benefits.

NAME OF SELF-EMPLOYED PERSON (AS SHOWN ON SOCIAL SECURITY CARD) | Social security number of self-employed person ▶

● If you have only farm income complete Parts I and III. ● If you have only nonfarm income complete Parts II and III.
● If you have both farm and nonfarm income complete Parts I, II, and III.

Part I Computation of Net Earnings from FARM Self-Employment

You may elect to compute your net farm earnings using the OPTIONAL METHOD, line 3, instead of using the Regular Method, line 2, if your gross profits are: (1) $2,400 or less, or (2) more than $2,400 and net profits are less than $1,600. However, lines 1 and 2 must be completed even if you elect to use the FARM OPTIONAL METHOD.

REGULAR METHOD

1 Net profit or (loss) from: a Schedule F, line 58 (cash method), or line 76 (accrual method) . 1a
b Farm partnerships . 1b
2 Net earnings from farm self-employment (add lines 1a and b) . 2

FARM OPTIONAL METHOD

3 If gross profits from farming [1] are: a Not more than $2,400, enter two-thirds of the gross profits . b More than $2,400 and the net farm profit is less than $1,600, enter $1,600 . 3

[1] Gross profits from farming are the total gross profits from Schedule F, line 32 (cash method), or line 74 (accrual method), plus the distributive share of gross profits from farm partnerships (Schedule K–1 (Form 1065), line 3) as explained in Instructions for Schedule SE.

4 Enter here and on line 12a, the amount on line 2, or line 3 if you elect the farm optional method . 4

Part II Computation of Net Earnings from NONFARM Self-Employment

REGULAR METHOD

5 Net profit or (loss) from:
a Schedule C, line 34. (Enter combined amount if more than one business.) . 5a
b Partnerships, joint ventures, etc. (other than farming) . 5b
c Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361 and have not revoked that exemption, check here ▶ ☐ and enter zero on this line . 5c
d Service with a foreign government or international organization . 5d
e Other—Specify ▶ 5e
6 Total (add lines 5a through e) . 6
7 Enter adjustments if any (attach statement, see page 27 of instructions) . 7
8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7) . 8

If line 8 is $1,600 or more OR if you do not elect to use the Nonfarm Optional Method, skip lines 9 through 11 and enter amount from line 8 on line 12b, Part III.

Note: You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than $1,600 and less than two-thirds of your gross nonfarm profits,[2] and you had actual net earnings from self-employment of $400 or more for at least 2 of the 3 following years: 1975, 1976, and 1977. The nonfarm optional method can only be used for 5 tax years.

NONFARM OPTIONAL METHOD

9 a Maximum amount reportable, under both optional methods combined (farm and nonfarm) . 9a $1,600 00
b Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero) . 9b
c Balance (subtract line 9b from line 9a) . 9c
10 Enter two-thirds of gross nonfarm profits [2] or $1,600, whichever is smaller . 10
11 Enter here and on line 12b, the amount on line 9c or line 10, whichever is smaller . 11

[2] Gross profits from nonfarm business are the total of the gross profits from Schedule C, line 3, plus the distributive share of gross profits from nonfarm partnerships (Schedule K–1 (Form 1065), line 15(a)) as explained in instructions for Schedule SE. Also, include gross profits from services reported on line 5c, d, and e, as adjusted by line 7.

SE

Part III Computation of Social Security Self-Employment Tax

12 Net earnings or (loss): a From farming (from line 4) . 12a
b From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method) . 12b
13 Total net earnings or (loss) from self-employment reported on lines 12a and 12b. (If line 13 is less than $400, you are not subject to self-employment tax. Do not fill in rest of schedule.) . 13
14 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1978 is . 14 $17,700 00
15 a Total "FICA" wages (from Forms W–2) and "RRTA" compensation . 15a
b Unreported tips subject to FICA tax from Form 4137, line 9 or to RRTA . 15b
c Add lines 15a and b . 15c
16 Balance (subtract line 15c from line 14) . 16
17 Self-employment income—line 13 or 16, whichever is smaller . 17
18 Self-employment tax. (If line 17 is $17,700, enter $1,433.70; if less, multiply the amount on line 17 by .081.) Enter here and on Form 1040, line 48 . 18

○ U.S. GOVERNMENT PRINTING OFFICE: 1978—263-328 23-188-5979

SCHEDULE TC (Form 1040)
Department of the Treasury
Internal Revenue Service

Tax Computation Schedule

1978

▶ Attach to Form 1040.

Name(s) as shown on Form 1040 | Your social security number

Part I Computation of Tax for Taxpayers Who Cannot Use the Tax Tables

Use this part to figure your tax if:

● Your income on Form 1040, line 34, is more than $20,000 and you checked Filing Status Box 1, 3, or 4 on Form 1040.
● Your income on Form 1040, line 34, is more than $40,000 and you checked Filing Status Box 2 or 5 on Form 1040.
● You had more exemptions than were covered in the Tax Table for your filing status.
● You figure your tax using the alternative tax computation on Schedule D (Capital Gains and Losses), Schedule G (Income Averaging), or Form 4726 (Maximum Tax on Personal Service Income).

1 Enter the amount from Form 1040, line 34 . 1
2 Multiply $750 by the total number of exemptions claimed on Form 1040, line 7 . 2
3 Taxable Income. Subtract line 2 from line 1. (Figure your tax on this amount by using the Tax Rate Schedules or one of the other methods listed on line 4.) . 3
4 Income Tax. Enter tax and check if from: ☐ Tax Rate Schedule X, Y, or Z, ☐ Schedule D, ☐ Schedule G, or ☐ Form 4726 . 4

General Tax Credit

5 Multiply $35 by the total number of exemptions claimed on Form 1040, line 7. *(If you are married filing a separate return, skip lines 6 through 9 and enter the amount from line 5 on line 10.)* . 5
6 Enter the amount from line 3, above . 6
7 Enter { $3,200 if you are married filing a joint return or a qualifying widow(er) / $2,200 if you are single or an unmarried head of household } . 7
8 Subtract line 7 from line 6 . 8
9 Enter 2% of line 8 (but do not enter more than $180) . 9
10 General tax credit. Enter the amount from line 5 or line 9, whichever is larger . 10
11 Tax. Subtract line 10 from line 4. (If $0 or less, enter $0.) Enter this amount on Form 1040, line 35 . ▶ 11

TC

Part II Computation for Certain Taxpayers Who Must Itemize Deductions

If you are included in one of the groups below, you MUST itemize. If you must itemize and the amount on Schedule A (Form 1040), line 40, is more than your itemized deductions on Schedule A, line 39, you must complete Part II before figuring your tax.

You MUST itemize your deductions if:

A. You can be claimed as a dependent on your parent's return and had interest, dividends, or other unearned income of $750 or more and less than $2,200 of earned income if single (less than $1,600 if married filing a separate return).

Note: *If your earned income is more than your itemized deductions on Schedule A, line 39, enter your earned income in Part II, line 3, of this schedule, unless you are married filing a separate return and your spouse itemizes deductions. Generally, your earned income is the total of any amounts on Form 1040, lines 7, 13, and 19. See page 11 of the Instructions for Form 1040 for more details.*

B. You are married filing a separate return and your spouse itemizes deductions. (There is an exception to this rule. You don't have to itemize if your spouse must itemize only because he or she is described in A and enters earned income instead of itemized deductions on Part II, line 3, of this schedule. If this is the case, don't complete Part II. Go back to Form 1040, line 33, and enter $0. Then go to Form 1040, line 34.)

C. You file Form 4563 to exclude income from sources in U.S. possessions. (Please see Form 4563, and Publication 570, Tax Guide for U.S. Citizens Employed in U.S. Possessions, for more details.)

D. You had dual status as a nonresident alien for part of 1978, and during the rest of the year you were either a resident alien or a U.S. citizen. However, you don't have to itemize if at the end of 1978, you were married to a U.S. resident or citizen and file a joint return reporting your combined worldwide income.

1 Enter the amount from Form 1040, line 31 . 1
2 Enter the amount from Schedule A, line 40 . 2
3 Enter the amount from Schedule A, line 39 . 3

Caution: *If you can be claimed as a dependent on your parent's return, see the Note above. Be sure you check the box below line 33 of Form 1040.*

4 Subtract line 3 from line 2 . 4
5 Add lines 1 and 4. Enter here and on Form 1040, line 34. (Leave Form 1040, line 33 blank. Disregard the instruction to subtract line 33 from line 32. Follow the rest of the instructions for Form 1040, line 34.) . ▶ 5

Form **2555**
Department of the Treasury
Internal Revenue Service

Exemption of, or Deduction from, Income Earned Abroad

▶ See separate instructions. ▶ Attach to Form 1040.
For tax year ending ▶.....

1978
(Rev. March 1979)

This Form is to be Used Only by United States Citizens and Resident Aliens

Name of taxpayer | Social security number

Foreign address (including Country) | Your occupation

Name of employer ▶

Employer's address: U.S. ▶ / Foreign ▶

Employer is (check any that apply): ☐ A U.S. charitable organization (section 501(c)(3)) ☐ A foreign entity ☐ A U.S. company ☐ A foreign affiliate of a U.S. company ☐ Self ☐ Other (specify) ▶

Give the latest year for which you filed a U.S. income tax return ▶ Service Center where filed ▶

Enter prior years you claimed exemption for income earned abroad under section 911 ▶

Check the status under which you claim exemption of, or deduction from, income earned from services abroad: ☐ Bona fide residence. ☐ Physical presence.

Are you a U.S. citizen? ☐ Yes ☐ No

Complete all items in either Part I or Part II. If an item does not apply, write "DOES NOT APPLY." Failure to submit required information may result in disallowance of the claimed exemption or deduction.

Part I To be Completed for Bona Fide Residence Only

1 List the countries where you have resided and the dates of residence during your 1977 and 1978 tax years .....

..... Bona fide residence began (date) ....., ended (date) .....

2 Kind of living quarters in foreign country ▶ ☐ Purchased house ☐ Rented house or apartment ☐ Rented room ☐ Quarters furnished by employer

3 Did any of your family live with you abroad during any part of the tax year? . . . . . ☐ Yes ☐ No

If "Yes," who and for what period? ▶.....

4 (a) Have you made a statement to the authorities of the foreign country you claim bona fide residence in that you are not a resident of that country? . . . . . ☐ Yes ☐ No

(b) Are you required to pay income tax to the country you claim bona fide residence in? . . . . . ☐ Yes ☐ No

If you made a statement to the authorities of the foreign country that you are not a resident, and the country holds you are not subject to its income tax, you do not qualify for this status. (See instruction 8(c).)

5 Complete the following for days present in the U.S. or its possessions during the tax year:

Date arrived in U.S.	Date departed from U.S.	Number of days in U.S. on business	Amount earned in U.S. on business (Attach statement showing computation.) [1]	Date arrived in U.S.	Date departed from U.S.	Number of days in U.S. on business	Amount earned in U.S. on business (Attach statement showing computation.) [1]

[1] Do not include this income in Part III. Report on Form 1040.

6 (a) State any contractual terms or other conditions relating to the length of your employment abroad .....

(b) State the type of visa you entered the foreign country under .....

(c) Did your visa contain any limitations as to the length of your stay or employment in a foreign country? . . ☐ Yes ☐ No

If "Yes," attach explanation.

(d) Did you maintain a home in the U.S. while residing abroad? . . . . . ☐ Yes ☐ No

If "Yes," show address of your home, whether it was rented, and the names and relationships of the occupants .....

Part II To be Completed for Physical Presence Only

7 The 18-month period the exemption for physical presence in foreign countries is based on is from ..... through .....

8 Enter your principal country of employment during your tax year ▶.....

9 Enter all travel abroad during the 18-month period the exemption is based on, except travel between foreign countries that did not involve travel on or over international waters for 24 hours or more. If the last entry is an arrival in a foreign country, enter the number of full days to end of 18-month period. If there was no travel to report during the period, write in schedule that you were physically present in a foreign country or countries during the entire 18-month period.

Name of country (including U.S.)	Date departed	Date arrived	Full days present in country	Number of days in U.S. on business	Amount earned in U.S. on business (Attach statement showing computation.) [2]

[2] Do not include this income in Part III. Report on Form 1040.

Part III To be Completed by All Taxpayers

10 Enter below your total earned income from sources outside the U.S. including noncash remuneration. (See Instructions 7, 8(d), 10(b), and 10(d).) Is part of the income (such as bonuses) attributable to services performed in past years or to be performed for years other than this year? . . . . . ☐ Yes ☐ No
If "Yes," see instruction 10(a).

Do not report exempt income on your Form 1040, but enter all taxable income in the appropriate sections of that form. If you received all or part of your income in foreign currency, translate its exchange value into terms of U.S. dollars at the rates prevailing at the time you actually or constructively received the income. Do not report income shown in Part I, line 5, on this schedule.

Earned Income for Personal Services Rendered in Foreign Countries	Exchange rates used	Amount (in U.S. dollars)
11 Total wages, salaries, bonuses, commissions, etc., attributable to this year		
12 Pensions and annuities (see instruction 10(d))		
13 Allowable share of income for personal services rendered (see Instructions 7 and 10(a))		
(a) In a business (including farming) or profession (attach Schedule C or F (Form 1040)) .		
(b) In a partnership (give name, address, and nature of income)		
.....		
.....		
14 Noncash remuneration (market value of property or facilities furnished by employer—attach statement showing how determined):		
(a) Home (lodging)		
(b) Meals		
(c) Car		
(d) Other property or facilities (specify)		
.....		
.....		
.....		
15 Other foreign earned income (specify)		
.....		
.....		
.....		
16 Allowances, reimbursements or expenses paid on your behalf:		
(a) Cost of living		
(b) Overseas differential		
(c) Family		
(d) Education		
(e) Home leave		
(f) Quarters		
(g) For any other purpose (specify)		
.....		
17 Total earned income from foreign sources (add lines 11 through 16(g))		
18 (a) Value of meals and lodging included in income above which are excludible under section 119		
(b) Net earned income from foreign sources (subtract line 18(a) from line 17) . . . . . ▶		

19 Did you maintain a separate foreign residence for your family due to adverse living conditions at your tax home? ☐ Yes ☐ No

If "Yes," give city and country of the separate foreign residence. Also show number of days during your tax year that you maintained a second household at that address .....

20 List your tax home(s) during your tax year.....
Did you change your tax home at any time during your tax year? . . . . . ☐ Yes ☐ No

Note: *If you answered "Yes" to either 19 or 20 above, see instructions 11, 15 and 17 before completing this form.*

21 Did you reside in a camp located in a hardship area for the convenience of your employer? . . . . . ☐ Yes ☐ No

(See instruction 18 for a description of what is considered a camp.)

If "Yes," you may elect (a), (b) or (c) below. If "No," you may elect either (b) or (c) below.

(a) You may exclude from gross income the amount of $20,000 (prorated on a daily basis for days you resided in a camp). See Part V.

(b) You may claim the deduction for excess foreign living expenses. See Part IV.

(c) You may exempt from gross income up to $15,000 ($20,000 if an employee of a U.S. charitable organization). See Part VI.

Part IV To be Completed by Taxpayers Claiming the Deduction for Excess Foreign Living Expenses

Qualified Schooling Expense (See Instruction 12)

22 Complete the following for each dependent child for whom you claim a schooling expense deduction:

Name of Dependent Child	Age	Address (including country) of School Attended	Schooling Expenses Claimed

23 Total qualified schooling expenses. Enter here and on lines 31(b) and 36 . . . . . ▶

Qualified Home Leave Transportation Expense (See Instruction 13)

24 Enter total number of trips for which you are claiming a deduction. Count each trip by you, your spouse and your dependents as a separate trip ▶ . Total expense for all trips; also enter on lines 31(c) and 37 . . ▶

Qualified Hardship Area Deduction (See Instruction 14)

25 Name of hardship area ..... Date tax home was established ..... ended .....

26 Maximum deduction . . . . . $ 5,000.00

27 Number of days that you qualified for deduction during the tax year . . . . .

28 Percentage applicable (divide the number of days on line 27 by 365) . . . . . %

29 Allowable deduction (multiply the amount on line 26 by the percent on line 28). Also enter on lines 31(d) and 38 . . . . ▶ $

Qualified Housing Expenses (See Instruction 15)

30 Expenses paid or incurred for housing at your tax home during the year. (If you maintained a qualified second household, see instruction 17 for additional information) . . . . .

31 Figure your base housing amount as follows. Enter:

(a) Earned income from all sources (see instruction 16) . . . . .
(b) Qualified schooling expenses (from line 23) . . . . .
(c) Qualified home leave transportation expenses (from line 24) . . .
(d) Qualified hardship area deduction (from line 29) . . . . .
(e) Qualified cost-of-living differential (from tables—see instruction 15)
(f) Housing expenses from line 30 . . . . .
(g) Total expenses (add lines 31(b) through 31(f)) . . . . .
(h) Subtract line 31(g) from line 31(a) . . . . .
(i) Base housing amount: Enter 20% (⅕) of line 31(h) . . . . .

32 Subtract line 31(i) from line 30. If less than zero, enter zero . . . . .

33 If you maintained a qualified second household, enter earned income as modified by instruction 17. Otherwise, omit line 33 and enter zero on line 34(e) . . . . .

34 Amount from line 31(g) . . . . .
(a) Housing expenses for qualified second household . . . . .
(b) Add line 34 and line 34(a) . . . . .
(c) Subtract line 34(b) from line 33. If less than zero, enter zero . . . . .
(d) Base housing amount for second household; enter 20% (⅕) of line 34(c) . . . . .
(e) Subtract line 34(d) from line 34(a) . . . . .

35 Total qualified housing expenses. If you maintained a qualified second household and your tax home was in a hardship area, enter total of amounts on lines 30 and 34(e). Otherwise, enter the total of lines 32 and 34(e). Also enter on line 40 . . . . . ▶

Summary of Excess Foreign Living Expenses

36 Qualified schooling expense from line 23 . . . . .
37 Qualified home leave transportation expenses from line 24 . . . . .
38 Qualified hardship area deduction from line 29 . . . . .
39 Qualified cost-of-living differential from line 31(e) . . . . .
40 Qualified housing expenses from line 35 . . . . .
41 Total expenses (add lines 36 through 40) . . . . .
42 Limitation:
(a) Total earned income from foreign sources (from Part III, line 18(b)) . . . . .
(b) Adjustments allocable to income from foreign sources (see instruction 11(b)) . . . .
(c) Net earned income from foreign sources (subtract line 42(b) from line 42(a)). If less than zero, enter zero . . . . .

43 Deduction for excess foreign living expenses. Enter the amount from line 41 or 42(c), whichever is smaller. Also enter this amount on Form 1040, line 23, and label it as "Expense from Form 2555" . . . . . ▶

Note: *If you claim this deduction, report your earned income from line 18(b) on Form 1040 to the extent received this year.*

Part V To be Completed for Exclusion of Income by Taxpayers Who Reside in Camps Located in a Hardship Area (See Instruction 18)

44 Complete the following for days you resided in a hardship area during the tax year:

Name of hardship area	Date arrived	Date departed	Full days you resided in hardship area	Number of days during your residence that area qualified

45 Total number of full qualifying days in all hardship areas. (Enter here and on line 47 below.) . . . . ▶

46 Maximum exclusion $20,000.00

47 Number of days that you qualified for exclusion during the tax year (from line 45 above) . .

48 Percentage applicable (divide the number of days on line 47 by 365) . . . . . %

49 Maximum allowable exclusion (multiply the amount on line 46 by the percent on line 48). Enter here and on line 51 below . . . . . ▶ $

50 Total earned income from foreign sources (from Part III, line 18(b)) . . . . .

51 Enter the exclusion from line 49 or the amount that you earned during the days you qualified, whichever is smaller . . . . .

52 Taxable earned income from foreign sources (subtract the amount on line 51 from line 50). If less than zero, enter zero. Enter here and report on Form 1040 to the extent received this year . . . . ▶

Part VI To be Completed by Taxpayers Claiming Exemption of Income Earned Abroad [1] (See Instruction 19)

53 Maximum exemption. (If you were an employee of a U.S. charitable organization, see instruction 19(d)) . . . $15,000.00

54 Number of days that you qualified for exemption during the tax year . . . . .

55 Percentage applicable (divide the number of days on line 54 by 365) . . . . . %

56 Allowable exemption (multiply the amount on line 53 by the percent on line 55). Enter result here and on lines 58 and 69 below . . . . . ▶ $

57 Taxable income (from Schedule TC (Form 1040), Part I, line 3) . . . . .

58 Enter exempt earned income from line 56 . . . . .

59 Enter expenses allocable to the exempt earned income on line 58 (see instruction 19(b)) .

60 Net exempt earned income (subtract line 59 from line 58) . . . . .

61 Net taxable income (add lines 57 and 60) . . . . .

62 Tax on the amount on line 61 [2] . . . . .

63 Net exempt earned income from line 60 . . . . .

64 Enter
- $3,200 if you are married filing a joint return (or qualifying widow(er)) . . .
- $2,200 if you are single (or an unmarried head of household) . . .
- $1,600 if you are married filing a separate return . . . . .

65 Total (add lines 63 and 64) . . . . .

66 Tax on the amount on line 65 (use Tax Rate Schedule X, Y, or Z) . . . . .

67 Tax (subtract line 66 from line 62). Enter here and on Schedule TC (Form 1040), Part I, line 5, and label it "Form 2555" . . . . . ▶

68 Total earned income from foreign sources (from Part III, line 18(b)) . . . . .

69 Enter exemption from line 56 or the amount you earned during days you qualified, whichever is smaller . . .

70 Taxable earned income from foreign sources (subtract the amount on line 69 from line 68). If less than zero, enter zero. Enter here and report on Form 1040 to the extent received this year . . . . ▶

[1] If you and your spouse file a joint return and you both complete Part VI, use combined amounts on lines 57 through 67 on one of the forms.
[2] Use Tax Rate Schedule X, Y, or Z, OR if applicable: alternative tax from Schedule D (Form 1040), or maximum tax from Form 4726.

☆ U.S. GOVERNMENT PRINTING OFFICE : 1979—O-283-148

Form **3468**
Department of the Treasury
Internal Revenue Service

Computation of Investment Credit

▶ Attach to your tax return.

1978

Name | Identifying number as shown on page 1 of your tax return

1 Use the format below to list qualified investment in new and used property acquired or constructed and placed in service during the tax year. Also list qualified progress expenditures made during the 1978 tax year and qualified progress expenditures made in 1974, 1975, 1976, and 1977 if you made the proper election prescribed in section 46(d)(6) for those tax years. If progress expenditure property is placed in service during the tax year, do not list qualified progress expenditures for this property. See instruction for line 1.

If you are claiming 100% investment credit on certain ships, check this block ▶ ☐. See instruction K for details.

Note: *Include your share of investment in property made by a partnership, estate, trust, small business corporation, or lessor.*

Type of property		Line	(1) Life years	(2) Cost or basis (See instruction G)	(3) Applicable percentage	(4) Qualified investment (Column 2 x column 3)
New property		(a)	3 or more but less than 5		33⅓	
		(b)	5 or more but less than 7		66⅔	
		(c)	7 or more		100	
Qualified progress expenditures	1974, 1975, 1976 and 1977	(d)	7 or more		20	
	1978	(e)	7 or more		80	
Used property (See instructions for dollar limits)		(f)	3 or more but less than 5		33⅓	
		(g)	5 or more but less than 7		66⅔	
		(h)	7 or more		100	

2 Qualified investment—Add lines 1(a) through (h) (see instruction M for special limits)

3 10% of line 2

4 7% (4% for public utility property) of certain property (see instructions M and N)

5 Corporations electing the additional investment credit for contributions to Employee Stock Ownership Plans—Attach election statement (see instruction *l* and instruction for line 5)

(a) Additional 1% credit—Enter 1% of line 2

(b) Additional credit (not more than .5%)—Enter allowable percentage times adjusted line 2 (attach schedule)

6 Carryback and carryover of unused credit(s)—Attach computation (see instruction F)

7 Tentative investment credit—Add lines 3 through 6

Limitation

8 (a) Individuals—Enter amount from Form 1040, line 37, page 2

(b) Estates and trusts—Enter amount from Form 1041, line 27 or 28, page 1

(c) Corporations—Enter amount from Schedule J (Form 1120), line 9, page 3

9 (a) Credit for the elderly (individuals only)

(b) Foreign tax credit

(c) Tax on lump-sum distributions (see instruction for line 9(c))

(d) Possession tax credit (corporations only)

(e) Section 72(m)(5) penalty tax (individuals only)

10 Total—Add lines 9(a) through (e)

11 Subtract line 10 from line 8

12 (a) Enter smaller of line 11 or $25,000. See instruction M for special limits. (Married persons filing separately, controlled corporate groups, estates, and trusts, see instruction for line 12.)

(b) If line 11 is more than line 12(a) and your tax year ends in 1978, enter 50% of the excess (if your tax year ends in 1979, enter 60% of the excess). (Public utilities, railroads, and airlines, see instruction J.)

13 Total—Add lines 12(a) and (b)

14 Enter smaller of line 7 or line 13

15 Subtract line 14 from line 11

16 Enter energy property credit from line 3 of Schedule B (Form 3468)

17 Enter smaller of line 15 or line 16 (if there is no entry on line 16, enter zero)

18 Total Investment Credit—Add lines 14 and 17. Enter here and on Form 1040, line 41; Schedule J (Form 1120), line 10(b), page 3; or the appropriate line on other returns

Schedule A If any part of your investment in line 1 or 4 above was made by a partnership, estate, trust, small business corporation, or lessor, complete the following statement and identify property qualifying for the 7% or 10% investment credit.

Name (Partnership, estate, trust, etc.)	Address	Property: Progress expenditures	Property: New	Property: Used	Property: Life years
		$	$	$	

If property is disposed of prior to the life years used in figuring the investment credit, see instruction E.

Form **3468** (1978)

SCHEDULE B (Form 3468)
(November 1978)
Department of the Treasury
Internal Revenue Service

Computation of Business Energy Investment Credit

▶ Attach to your tax return.

To be Used ONLY for Tax Years Ending After 9/30/78

Name | Identifying number

Note: *All filers are to attach a schedule showing the computation of total basis and total qualified investment for each category (lines 1(a) through 1(e) and line 4) of energy property. See instructions.*

Part I Nonrefundable Energy Credit

1 Enter total amounts from attached schedule(s) for each category of energy property below:	(a) Basis	(b) Qualified investment
(a) Alternative energy property		
(b) Specially defined energy property		
(c) Recycling equipment		
(d) Shale oil equipment		
(e) Equipment for producing natural gas from geopressured brine		
2 Add lines 1(a) through 1(e), columns (a) and (b)		

3 Nonrefundable energy credit—Enter 10% of line 2, column (b), here and on Form 3468 (see instructions)

Part II Refundable Energy Credit

	(a) Basis	(b) Qualified investment
4 Enter total amounts for solar and wind energy property from attached schedule		
5 Refundable energy credit—Enter 10% of line 4, column (b), here and on the appropriate line of Form 1040, Form 1120, and other returns as explained in the instruction for line 5		

Part III If Any Part of Your Investment in Parts I and II Above was Made by a Partnership, Estate, Trust, Small Business Corporation, or Lessor, Complete the Following Statement: (Under "Category," indicate which line applies—1(a), (b), (c), (d), (e) or line 4.)

Name (Partnership, estate, trust, etc.)	Address	Property: Category	Property: Life years	Property: Progress expenditures	Property: Basis
				$	$

Highlights of the Energy Act of 1978

(References are to the Internal Revenue Code)

Refundable Energy Credit

(a) The Act provides for a refundable energy credit (i.e. the credit can exceed the taxpayer's tax liability) for investment in solar and wind energy property acquired or constructed after September 30, 1978.

(b) The credit is equal to 10% of the qualified investment in solar or wind energy property as defined in section 48(l)(4). The credit is computed in Part II of Schedule B (Form 3468) and is then entered on the appropriate line of Form 1040, Form 1120, etc., as indicated in the instruction for line 5.

Nonrefundable Energy Credit

(a) The Act provides for a nonrefundable energy credit for investment in energy property (other than solar and wind energy property) acquired or constructed after September 30, 1978.

(b) The credit is equal to 10% of the qualified investment in energy property as defined in sections 48(l)(3) and 48(l)(5) through (8).

(c) The credit is limited to 100% of tax liability as defined in section 46(a)(4) reduced by the allowable credit for regular investment credit property. The credit is computed in Part I of Schedule B (Form 3468) and is then entered on Form 3468 to determine the allowable credit for the year (see instruction for line 3).

Energy Credit is in Addition to Regular Investment Credit

(a) Generally, the refundable or nonrefundable energy credit is in addition to, and not instead of, the regular 10% investment credit to the extent that the energy property also qualifies as regular investment credit property under existing law. The property must qualify as regular investment credit property without regard to the special energy credit provision contained in section 48(l)(1). For example, solar and wind energy property which is considered under existing law to be a structural component of a building would not qualify as regular investment credit property because of the structural component rule of section 48(a)(1)(B). Accordingly, such solar or wind energy property would qualify for the refundable energy credit, but not for the regular investment credit.

(b) If energy property qualifies for the energy credit and the regular investment credit, such property would be listed on line 1, Form 3468, and also on the appropriate line of Schedule B (Form 3468). If the property qualifies only as energy property, it would be listed only on Schedule B (Form 3468).

General Instructions

A. Who Must File.—Any individual, estate, trust, corporation, or organization (including exempt organizations if the energy property is used predominantly in an unrelated trade or business the income of which is subject to tax under section 511) claiming the refundable or nonrefundable energy credit must attach Schedule B (Form 3468) to its income tax return.

B. Energy Property Defined.—Energy property means property which is:

(1) alternative energy property,
(2) solar or wind energy property,
(3) specially defined energy property,

(Continued on page 2)

235-320-1

(4) recycling equipment,
(5) shale oil equipment, or
(6) equipment for producing natural gas from geopressured brine.

To qualify for the energy investment credit, energy property must:

(1) Meet the requirements of regular investment credit property except that the provisions of sections 48(a)(1) and 48(a)(3) do not apply to energy property,

(2) Be constructed after September 30, 1978, or acquired after September 30, 1978, if the original use commences with the taxpayer,

(3) Meet certain performance and quality standards which are in effect at time of acquisition (section 48(l)(9)), and

(4) Have a useful life of three years or more at the time the property is placed in service.

See sections 48(l)(1) through (12) for details.

C. Special Rules.—The following special rules apply:

(1) Alternative energy property, solar or wind energy property, and recycling equipment do not include property which is public utility property. In addition, specially defined energy property does not include property which is public utility property because specially defined energy property must be installed in connection with an existing industrial or commercial facility,

(2) The energy credit is limited to 5% in the case of property which is financed in whole or part by the proceeds of an industrial development bond (section 48 (l)(11)),

(3) Solar equipment does not include "passive solar" equipment,

(4) Specially defined energy property must be installed in connection with an existing industrial or commercial facility. See section 48(l)(10) for a definition of the term "existing," and

(5) If property qualifies under more than one category of energy property, the taxpayer is limited to a single 10 percent energy credit for that property.

Specific Instructions

Lines 1(a) through 1(e) and Line 4.—Enter the total basis and total qualified investment for each category of energy property on lines 1(a) through 1(e) and line 4. See sections 46(c) and 48(b). Basis and qualified investment are computed for energy property acquired or constructed after September 30, 1978, and placed in service in the tax year. Basis and qualified investment are computed for qualified progress expenditures incurred after September 30, 1978.

A separate schedule showing the computation of basis and qualified investment for each category of property must be attached. The schedule must contain all items of information as shown in the Sample Computation Schedule located at the end of these instructions. See sections 48(l)(1) through (12) for details about items within each category of property.

If any part of your investment was made by a partnership, estate, trust, small business corporation, or lessor, be sure to complete Part III of Schedule B (Form 3468).

If qualified progress expenditures are involved, see section 46(d)(1) through (7) and the Instructions for Form 3468 for details concerning qualified progress expenditures.

Line 3.—

1978 Calendar and Fiscal Year Taxpayers (1978 Form 3468).—These taxpayers may claim the nonrefundable energy credit by entering the amount from line 3 of Schedule B (Form 3468) on line 16 of the 1978 Form 3468 and completing Form 3468 as applicable.

1977 Fiscal Year Taxpayers With Tax Years Ending After September 30, 1978 (1977 Form 3468).—These taxpayers should determine and claim the nonrefundable energy credit as follows:

(1) Computation to determine the credit—

(a) Enter the amount from line 11 of the 1977 Form 3468	
(b) Enter the smaller of line 7 or line 13 of the 1977 Form 3468	
(c) Tax liability limitation—Subtract line (b) from line (a)	
(d) Allowable credit—Enter the smaller of line (c) or line 3 of Schedule B (Form 3468)	

(2) Enter the amount from (d) above in the margin to the right of line 14 of the 1977 Form 3468 and identify it as "Energy Credit."

(3) Combine the energy credit with the regular investment credit (the lesser of line 7 or line 13 of the 1977 Form 3468) and enter the combined total on line 14 of the 1977 Form 3468.

Line 5.—Individuals, estates, trusts, corporations, and other organizations (including exempt organizations if the energy property is used predominantly in an unrelated trade or business the income of which is subject to tax under section 511) are to claim the refundable energy credit (refundable if this credit is in excess of the tax liability or if there is no tax liability) on their respective returns.

The refundable energy credit is allowable only for tax years ending after September 30, 1978. If your tax year ends after this date and you have not filed your income tax return by the time you read these instructions, include the refundable credit in the total amount to be entered on the line referenced below and write in the margin next to the total amount the amount of the energy credit and the words "refundable energy credit."

(1) 1977 Form 1040, line 62, page 2; 1978 Form 1040, line 62, page 2.

(2) 1977 Form 1041, line 41, page 1; 1978 Form 1041, line 37, page 1.

(3) 1977 Form 1120, line 32, page 1; 1978 Form 1120, line 32, page 1.

(4) 1977 Form 1120F, line 6, page 1; 1978 Form 1120F, line 6, page 1.

(5) 1977 Form 990-C, line 34, page 1; 1978 Form 990-C, line 32, page 1.

(6) 1977 Form 990-T, line 21, page 1; 1978 Form 990-T, line 21, page 1.

(7) 1978 Form 1120L, line 22, page 1.

(8) 1978 Form 1120M, line 20, page 1.

If you have filed your income tax return without claiming a refundable or nonrefundable energy credit that you're entitled to, you should file Form 1040X or Form 1120X, or an amended income tax return, whichever applies.

As this schedule is printed, business energy property regulations are being prepared by the Internal Revenue Service. When these regulations are final, they will be printed in the Internal Revenue Bulletin and the Federal Register. The Service is also revising **Publication 572**, Tax Information on Investment Credit, to reflect the new business energy investment credit. You may want to obtain the regulations or **Publication 572** when they are published for more detailed information on the business energy investment credit.

Sample Computation Schedule

Line (1)	Description Of Asset Within Each Category of Properties (2)	Life years (3)	Basis (4)	Applicable percentage (5)	Qualified investment (column 4 × column 5) (6)
(a)		3 or more but less than 5		33⅓	
(b)		5 or more but less than 7		66⅔	
(c)		7 or more		100	
(d)		1978 qualified progress expenditures		80	
(e)		1977 qualified progress expenditures*		60	
Total—Add lines (a) through (e), columns 4 and 6					

*Applies only to years ending 10-31-78 and 11-30-78.

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Form 4625 — Computation of Minimum Tax—Individuals — 1978

Department of the Treasury Internal Revenue Service

▶ Attach to Form 1040
(Please see instructions on back)

Name(s) as shown on Form 1040 | Your social security number

1 **Tax Preference Items.**
File this form if the total of tax preference items (line 2) is more than $10,000 ($5,000 if married filing separately) even though you owe no minimum tax, OR if you have any minimum tax liability deferred from a previous taxable year until this year. If this is a short-period return, see instructions for line 8. **Caution:** See Limitations on Amounts Treated as Tax Preference Items in Certain Cases in instructions.

(a) Adjusted itemized deductions
(b) Accelerated depreciation on real property:
(1) Low-income rental housing under section 167(k)
(2) Other real property
(c) Accelerated depreciation on personal property subject to a lease
(d) Amortization of certified pollution control facilities
(e) Amortization of railroad rolling stock
(f) Amortization of on-the-job training facilities
(g) Amortization of child care facilities
(h) Reserves for losses on bad debts of financial institutions
(i) Stock options
(j) Depletion
(k) Capital gains
(l) Intangible drilling costs

2 Total tax preference items. Add lines 1(a) through 1(l)
3 Amount from Form 1040, line 47*
4 Tax from recomputing prior-year investment credit
5 Tax from recomputing prior-year Work Incentive (WIN) credit
6 Tax on premature redemption of Individual Retirement Bond(s)
7 Add lines 3 through 6
8 Enter the larger of: (a) one-half of the amount on line 7, or (b) $10,000 ($5,000 if married filing separately)
9 Subtract line 8 from line 2 (If line 8 is more than line 2, enter zero)
10 Multiply amount on line 9 by 15% and enter here
11 Enter any 1978 net operating loss carryover to 1979 (attach statement showing computation)
12 Multiply amount on line 11 by 15% and enter here
13 Deferred minimum tax. Enter the smaller of amount on line 10 or line 12
14 Minimum Tax. Subtract line 13 from line 10
15 Enter minimum tax deferred from previous year(s) until this year (attach statement showing computation)
16 Total minimum tax. Add lines 14 and 15
17 Excess tax credits. See instructions for line 17 before completing this section. If Form 1040, line 47 is more than zero, this section will not apply; skip lines 17(a) through 18 and enter the amount from line 16 on line 19.
(a) Credit for the elderly
(b) Credit for political contributions
(c) Credit for child care expenses
(d) Residential energy credits
18 Add lines 17(a) through 17(d)
19 Subtract line 18 from line 16. Enter here and on Form 1040, line 49

*Do not include any tax imposed under sec. 402(e) (ordinary income portion of lump-sum distributions) or any partial tax under sec. 667 (accumulation distribution by trusts), or any penalty tax under sec. 72(m)(5).

Form 4625 (1978)

Instructions

(Section references are to the Internal Revenue Code unless otherwise specified.)

Who Must File.—You must file this form if: (1) you have tax preference items of more than $10,000 ($5,000 if married filing separately) even if you owe no minimum tax, or (2) you have any minimum tax liability deferred from a previous taxable year until this year. If this is a short-period return, see the note in instructions for line 8.

Line 1—Tax Preference Items.—

(a) Adjusted itemized deductions.—(This applies only if you itemized deductions on Schedule A (Form 1040).)

Determine the amount to be entered as follows:

Step 1—Subtract from your total itemized deductions (Schedule A, Form 1040, line 39):

(1) Medical and dental expenses (Schedule A, Form 1040, line 10).

(2) Casualty and theft losses (Schedule A, Form 1040, line 29).

(3) Any deduction allowable under section 691(c).

Step 2—Multiply your adjusted gross income (Form 1040, line 31) by 60 percent.

Step 3—Subtract the amount determined in step 2 from the smaller of your adjusted gross income or the amount determined in step 1. If less than zero, enter zero.

(b) Accelerated depreciation on real property.—

(1) Low income rental housing under section 167(k)

(2) Other real property

Enter on the appropriate line(s) the excess of depreciation allowable over the depreciation that would have been allowable if you had used the straight line method. You must figure this excess on a property by property basis.

Note: *If you amortized certain rehabilitation expenditures for certified historic structures or other section 1250 property over a 5-year period, enter on line 1(b)(1) the amount by which this amortization is more than straight-line depreciation over the improvement's normal useful life.*

(c) Accelerated depreciation on personal property subject to a lease.—Enter the excess of depreciation allowable over the depreciation that would have been allowable if you had used the straight-line method. You must figure this excess on a property-by-property basis.

Amortization of (d) certified pollution control facilities, (e) railroad rolling stock, (f) on-the-job training facilities, and (g) child care facilities.—

In items (d), (e), (f) and (g), enter the amount by which the amortization allowable is more than the depreciation deduction otherwise allowable.

If you use the **Class Life Asset Depreciation Range (CLADR) System**, the asset guideline period provided is considered the same as straight line useful life for lines 1(b) and 1(c). Any variance in useful life allowable under section 167(m)(1) is also considered the same as straight line useful life for purposes of figuring tax preference item (b) but not (c). For lines 1(d) through 1(g), the asset guideline period provided (including any variance in useful life) is considered the useful life of the property in figuring the depreciation deduction otherwise allowable.

(h) Reserves for losses on bad debts of financial institutions.—Enter your share of the excess of the addition to reserve for bad debts over the reasonable addition to the reserve for bad debts that would have been allowable if you had maintained the bad debt reserve for all taxable years based on actual experience. See section 57(a)(7) and regulation section 1.57–1(g).

(i) Stock options.—If you received stock by the exercise of a qualified stock option (as defined in section 422(b)) or a restricted stock option (as defined in section 424(b)), enter the amount by which the fair market value of the shares at the time of exercise was more than the option price.

(j) Depletion.—Enter any excess of deduction for depletion allowable under section 611 over the property's adjusted basis at the end of the year. Include percentage depletion for geothermal deposits. Determine the excess without regard to depletion deduction for the taxable year. You must figure this excess on a property by property basis.

(k) Capital gains.—Enter the amount from:

(1) Schedule D (Form 1040), line 22;

(2) Form 4798, Part I, line 15, if you report a pre-1970 capital loss carryover.

(3) The excludable part of capital gain distributions if you did not use Schedule D or Form 4798.

Do not include as a tax preference item, the capital gain deduction attributable to a sale or exchange of a principal residence after 7/26/78.

(l) Intangible drilling costs.—Excess intangible drilling costs are a tax preference item only to the extent that they exceed your net income from oil, gas and geothermal properties.

Excess intangible drilling costs are the amount by which the allowable intangible drilling and development costs (other than costs incurred in drilling a nonproductive well) exceed the amount that would have been allowable if such costs had been capitalized and then (unless you make an election under section 57(d)(2)) amortized over a 120 month period beginning with the month production first began.

The net income from oil, gas and geothermal properties is the gross income from such properties less the deductions allocable to them, except for excess intangible drilling costs.

This tax preference item must be figured separately with respect to oil and gas properties which are not geothermal deposits and all properties which are geothermal deposits.

Limitations on Amounts Treated as Tax Preference Items in Certain Cases.—See section 58(h) for limitations where the tax preference item did not result in a tax benefit. If limitations apply, attach a schedule showing computation.

Partners, Beneficiaries of Estates and Trusts, etc.—If you are a partner, you must take into account separately your distributive share of items of income and deductions that enter into the computation of tax preference items. If you are a partner and have elected the optional adjustment to basis (see section 743), adjust the tax preference items that apply to reflect the election.

If you are a:

beneficiary of an estate or trust, see sec. 58(c);

shareholder of an electing small business corporation, see sec. 58(d);

participant in a common trust fund, see sec. 58(e);

shareholder or holder of beneficial interest in a regulated investment company or a real estate investment trust, see sec. 58(f).

If you have tax preferences attributable to foreign sources, see sec. 58(g).

Line 8—Adjustment in Exclusion.—If this is a short period return, use the formula described in section 443(d) to determine the adjustment in exclusion for figuring minimum tax on tax preference items.

Note: *If line 2 is more than either the adjusted exclusion or $10,000 ($5,000 if married filing separately), file this form even though you owe no minimum tax.*

Line 11—1978 Net Operating Loss Carryover to 1979.—Under certain conditions, you may defer part or all of the amount on line 10 to a later year. See section 56(b).

Line 15—Minimum Tax Deferred from Previous Year(s).—If a net operating loss carryover from a previous year(s) reduces taxable income for 1978, and the net operating loss giving rise to the carryover resulted in the deferral of minimum tax in that previous year(s), all or part of the deferred minimum tax may be includible on line 15 as tax liability for 1978. Figure the deferred minimum tax at the rate in effect for the year of the loss (15% for 1976 and 1977; 10% for 1975 and previous years).

Include the deferred minimum tax on line 15 to the extent the part of the net operating loss carryover attributable to the deferred minimum tax reduces taxable income for 1978. In figuring the amount attributable, the part of the net operating loss carried over not attributable to the deferred minimum tax has priority. Apply it in reducing the 1978 taxable income before the part of the carryover that is attributable to deferred minimum tax. See section 56(b).

Line 17—Excess Tax Credits.—If Form 1040, line 47 is zero, you may be able to claim any unused part of certain credits against your minimum tax. Apply the credits in the order listed on Form 4625, first to the tax on Form 1040, line 37, and then to the minimum tax on Form 4625, line 16. For example, if the amount on Form 1040, line 47 is zero after applying the credit for the elderly and a part of the credit for political contributions, the balance of the credit for political contributions, credit for child care expenses and residential energy credits can be applied to the extent of the minimum tax on Form 4625, line 16. Enter on lines 17(a) through 17(d), only that part of the credit(s) that is used to reduce the minimum tax. Do not reduce the minimum tax below zero.

For further information about minimum tax, see **Publication 525.**

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Form **4798**
Department of the Treasury
Internal Revenue Service

Carryover of Pre-1970 Capital Losses

(Computations of Capital Loss Carryovers and Summary of Capital Gains and Losses if Pre-1970 Capital Losses are Carried to 1978.)
▶ Attach to Form 1040.

1978

Name(s) as shown on Form 1040 | Social Security Number

Part I Capital Gains and Losses

Section A.—Summary of Capital Gains and Losses

	Line	Description	Box
Short-term	1	Amount from your 1978 Schedule D (Form 1040), Part I, line 5, column f	1
Short-term	2	Pre-1970 short-term capital loss carryover to 1978 from your 1977 Form 4798, Part II, line 17	2 ( )
Short-term	3	Net short-term gain or (loss), combine lines 1 and 2	3
Long-term	4	Amount from your 1978 Schedule D (Form 1040), Part II, line 13, column f	4
Long-term	5	Pre-1970 long-term capital loss carryover to 1978 from your 1977 Form 4798, Part II, line 23	5 ( )
Long-term	6a	Net long-term gain or (loss), combine lines 4 and 5	6a
	6b	Combine lines 3 and 6a. If result is zero or a loss, skip lines 7 through 16, and go to line 17	6b
	7	Enter line 6a or line 6b, whichever is smaller. If zero or a loss, enter zero and skip to line 16	7
	8a	Enter amount from Schedule D, line 3, column g	8a
	b	Enter amount from Schedule D, line 11, column g	8b
	9	If line 8b shows a gain, combine lines 8a and 8b and enter here. If this line or line 8b shows a loss or zero, enter zero and skip to line 13	9
	10	Enter line 8b or line 9, whichever is smaller	10
	11	Enter line 7 or line 10, whichever is smaller	11
	12	Enter 60% of amount on line 11	12
	13	Subtract line 11 from line 7	13
	14	Enter 50% of amount on line 13	14
	15	Add line 12 and line 14. This is your capital gain deduction	15
	16	Subtract line 15 from line 6b. Enter here and on Form 1040, line 14	16
	17	If line 6b shows a loss—if losses are shown on BOTH lines 5 and 6a SKIP line 17 and go to line 18. Otherwise, enter one of the following amounts: **a** If line 3 is zero or a net gain, enter 50% of line 6b; **b** If line 6a is zero or a net gain, enter amount from line 6b; or **c** If line 3 and line 6a are net losses, enter amount from line 3 added to 50% of amount from line 6a.	17
		Note: *If there is an entry on line 17, skip lines 18 through 34 and go to line 35.*	
	18	Enter loss from line 3; if line 3 is zero or a gain, enter zero	18
	19	Enter loss from line 6a	19
	20	Enter any gain from line 3; if line 3 is zero or a loss, enter zero	20
	21	Reduce loss on line 19 by any gain on line 20	21
	22	Combine amounts on 1978 Schedule D (Form 1040), column f, lines 3 and 11 and if gain, enter gain; if zero or a loss, enter zero	22
		Note: *If the entry on line 22 is zero, skip lines 23 through 29 and enter on line 30 the loss shown on line 5.*	
	23	Enter any gain from 1978 Schedule D (Form 1040), column f, line 11	23
	24	Enter smaller of amount on line 22 or line 23	24
	25	Subtract line 24 from line 22	25
	26	Enter loss from line 2; if line 2 is blank, enter zero	26
	27	Reduce gain on line 25 by loss on line 26 (see Instruction B)	27
	28	Enter loss from line 5	28
	29	Add the gain(s) on line(s) 24 and 27	29
	30	Reduce the loss on line 28 by any gain on line 29 (see Instruction C)	30
	31	Enter smaller of amount on line 30 or line 21 (if line 30 is zero, enter zero)	31
	32	Subtract amount on line 31 from the loss on line 21	32
	33	Enter 50% of the amount on line 32	33
	34	Add lines 18, 31 and 33	34
	35	Enter the amount from line 17 or line 34, whichever applies	35
	36	Enter here and enter as a (loss) on Form 1040, line 14, the smallest of: a Amount on line 35; b $3,000 (Married taxpayers filing separate returns see Instruction D); or c Taxable income, as adjusted (see page 20 in instructions for Schedule D (Form 1040))	36 ( )

Section B.—Complete if You are Married Filing a Separate Return and Losses are Shown on Lines 2 AND 6b of Part I

37	Combine amounts on 1978 Schedule D (Form 1040), lines 3 and 11, column f, and if gain, enter gain; if zero or a loss, enter zero	37	
	Note: *If the entry on line 37 is zero, SKIP lines 38 through 44, and enter on line 45 the loss shown on line 2.*		
38	Enter any gain from 1978 Schedule D (Form 1040), line 3, column f	38	
39	Enter smaller of amount on line 37 or line 38	39	
40	Subtract line 39 from line 37	40	
41	Enter loss from line 5; if line 5 is blank, enter zero	41	
42	Reduce any gain on line 40 by any loss on line 41 (see Instruction B)	42	
43	Enter loss from line 2	43	
44	Add the gain(s) on line(s) 39 and 42	44	
45	Reduce the loss on line 43 by any gain on line 44 (see Instruction C)	45	

Part II **Pre-1970 and Post-1969 Capital Loss Carryovers from 1978 to 1979** (Complete this part if the amount on Part I, line 35 is larger than the loss on Part I, line 36.)

1	Enter loss shown in Part I, line 3; if none, enter zero and skip lines 2 through 20. Then go to line 21			1	
2	Enter gain shown in Part I, line 6a. If that line is blank or shows a loss, enter zero			2	
3	Reduce loss on line 1 by any gain on line 2			3	
	Note: *If Part I, line 2 is blank, skip lines 4 through 11 and enter zero on line 12. Then go to line 13.*				
4	Combine lines 3 and 11, column f on your 1978 Schedule D (Form 1040). Enter the gain; if zero or a loss, enter zero	4			
	Note: *If line 4 is zero, skip lines 5 through 11 and enter on line 12 the loss from Part I, line 2. Then go to line 13.*				
5	Enter any gain from your 1978 Schedule D (Form 1040), line 3, column f	5			
6	Enter smaller of line 4 or 5	6			
7	Subtract line 6 from line 4	7			
8	Enter loss from Part I, line 5; otherwise, enter zero	8			
9	Reduce any gain on line 7 by any loss on line 8	9			
10	Enter loss from Part I, line 2; otherwise, enter zero	10			
11	Add the gains on lines 6 and 9	11			
12	Reduce the loss on line 10 by any gain on line 11			12	
13	Pre-1970 short-term capital loss (Enter smaller of line 3 or 12)			13	
14	Short-term capital loss attributable to years beginning after 1969 (subtract line 13 from line 3)			14	
15	Enter any loss from line 13, above	15			
16	Enter loss from Part I, line 36	16			
17	Pre-1970 short-term loss carryover to 1979 (subtract line 16 from line 15. If line 15 is less than line 16, enter zero)			17	
18	Enter any loss from line 14, above	18			
19	Subtract line 15 from line 16. If line 16 is less than line 15, enter zero	19			
20	Post-1969 short-term loss carryover to 1979 (subtract line 19 from line 18. If line 18 is less than line 19, enter zero)			20	
21	If you were required to complete Part I, lines 18 through 34, enter any loss from Part I, line 31; otherwise, enter zero	21			
22	Subtract line 18 from line 19. If line 19 is less than line 18, enter zero	22			
	Note: *If you skipped lines 2 through 20 above, enter amount from Part I, line 36.*				
23	Pre-1970 long-term loss carryover to 1979 (subtract line 22 from line 21. If line 21 is less than line 22, enter zero)			23	
24	If you were required to complete Part I, lines 18 through 34, enter any loss from Part I, line 32. Otherwise, enter any loss from Part I, line 6a	24			
25	Subtract line 21 from line 22 ..... × 2 (If line 22 is less than line 21, enter zero.)	25			
26	Post-1969 long-term loss carryover to 1979 (subtract line 25 from line 24. If line 24 is less than line 25, enter zero)			26	

Instructions

A. Who Should File.—Use this form only if you have a pre-1970 capital loss carryover to 1978 from your 1977 Form 4798, Part II, line 17 or 23. If so, first fill in your 1978 Schedule D (Form 1040), lines 1 through 13 to report capital gains and losses for the current year and any post-1969 capital loss carryovers. Then complete Form 4798, Part I. Use Part II to figure your capital loss carryover from 1978 to 1979 for pre-1970 losses or a combination of pre-1970 and post-1969 losses.

B. Part I, Line 27 or 42.—If there are a gain and a loss on the lines mentioned in the instructions for Part I, line 27 or 42, enter the gain reduced by the amount of the loss. If the loss is more than the gain, enter zero. If there is a gain and no loss, enter the gain.

C. Part I, Line 30 or 45.—If there are a loss and a gain on the lines mentioned in the instructions for Part I, line 30 or 45, enter the loss reduced by the amount of the gain. If the gain is more than the loss enter a zero. If there is a loss and no gain, just enter the loss.

D. Married Taxpayers Filing Separate Returns.—If you are married and filing a separate return the limitation for Part I, line 36b is $1,500, increased by amounts attributable to pre-1970 short-term and long-term capital loss components, but the combined total may not exceed $3,000. If Part I, line 2 shows a loss, complete Part I, Section B. If Part I, line 5 shows a loss, complete Part I, lines 22 through 30 (assuming lines 18 through 34 were not otherwise required to be completed), and ignore the note under line 22.

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Form **5695**
Department of the Treasury
Internal Revenue Service

Energy Credits

▶ Attach to Form 1040.

1978 ▶

Name(s) as shown on Form 1040 | Your social security number

Residential Energy Credit Computation

Energy Conservation Expenditures. For calendar year 1978 filers, energy conservation property must have been installed after April 19, 1977 and before January 1, 1979. For these expenditures to qualify for the credit, your principal residence must have been substantially completed before April 20, 1977.

	(a) Description of Item (See Instruction B)	(b) Amount		
1	Insulation			
	Storm (or thermal) windows or doors			
	Caulking or weatherstripping			
	Other (specify) ▶			
2	Total (add amounts on line 1)	2		
3	Enter 15% of line 2 (but do not enter more than $300)		3	

Renewable Energy Source Expenditures. For calendar year 1978 filers, renewable energy source property generally must have been installed after April 19, 1977 and before January 1, 1979.

	(a) Description of Item (See Instruction C)	(b) Amount		
4	Solar			
	Geothermal			
	Wind			
5	Total (add amounts on line 4)	5		
6	Enter 20% of line 5 (but do not enter more than $2,000)		6	
7	Enter 10% of line 5 (but do not enter more than $200)		7	
8	Total (add lines 3, 6, and 7—if less than $10, enter zero here and on line 10 below)		8	
9	Limitation:			
	a Enter tax from Form 1040, line 37	9a		
	b Enter total of lines 38 through 44 from Form 1040	9b		
	c Subtract line 9b from line 9a (if less than zero, enter zero)		9c	
10	Residential energy credit. Enter the smaller of line 8 or line 9c here and on Form 1040, line 45		10	

Instructions

A. Who May Claim the Credit.—Calendar year filers must file Form 5695 to claim a credit for energy saving property installed after April 19, 1977 and before January 1, 1979. Even if you installed an item in 1977 (after April 19), you must claim the credit on your 1978 return. Do not file an amended return for 1977.

Taxpayers with fiscal years beginning in 1977 and ending in 1978 may not claim the credit for the 1977–78 tax year. Fiscal year 1978–79 filers may claim the credit by taking into account the period beginning April 20, 1977 and ending on the last day of the tax year.

B. Energy Conservation Property.—Items eligible for the credit are limited to the following:

(*1*) insulation (fiberglass, cellulose, etc.) for: ceilings, walls, floors, roofs, water heaters, etc.;

(*2*) exterior storm (or thermal) windows or doors;

(*3*) caulking or weatherstripping for exterior windows or doors;

(*4*) a furnace replacement burner which reduces the amount of fuel used;

(*5*) a device to make flue openings (for a heating system) more efficient;

(*6*) an electrical or mechanical furnace ignition system which replaces a gas pilot light;

(*7*) an automatic energy-saving setback thermostat; and

(*8*) a meter which displays the cost of energy usage.

These items must be installed in or on your principal residence (as defined in Instruction E) after April 19, 1977 and before January 1, 1979 and meet the following tests:

(*1*) you must be the first person to use the item, and

(*2*) the item can be expected to remain in use for at least 3 years.

C. Renewable Energy Source Property.—Solar and geothermal energy property may be used to heat or cool your residence (or provide hot water). Solar energy property includes equipment (collectors, rockbeds, and heat exchangers) that transforms sunlight into heat or electricity. Geothermal energy property includes equipment that distributes the natural heat in rocks or water. Wind energy property uses wind to produce energy in any form (generally electricity) for residential purposes.

Renewable energy source property must be installed in connection with your principal residence (as defined in Instruction E) and meet the following tests:

(*1*) you must be the first person to use the item, and

(*2*) the item can be expected to remain in use for at least 5 years.

D. Items That Do Not Qualify for the Credit.—Examples are:

(*1*) carpeting;
(*2*) drapes;
(*3*) wood paneling;
(*4*) exterior siding;
(*5*) heat pump;
(*6*) wood or peat fueled residential equipment;
(*7*) fluorescent replacement lighting system;
(*8*) hydrogen fueled residential equipment;
(*9*) equipment using wind energy for transportation;
(*10*) expenditures for a swimming pool used as an energy storage medium; and
(*11*) greenhouses.

E. Principal Residence Rules.—The credit is available only for your principal residence (you may either own it or rent it from another person). It must be the main home occupied by you and your family. A summer or vacation home would not qualify. It must be located in the United States. To qualify for the energy conservation credit, the residence must have been substantially completed before April 20, 1977.

Note: *Please get* **Publication 903,** *Energy Credits for Individuals, for special rules about principal residences.*

F. Amount of Credit.—The amount of the credit is based on the cost of the item. The cost of an energy conservation item includes its original installation. The cost of a renewable energy source item includes labor costs for its onsite preparation, assembly, or original installation.

The maximum credit for energy conservation items is $300 for each residence. The maximum credit for renewable energy source items is $2,200 for each residence.

Please get **Publication 903** for additional information if you occupied two or more principal residences and made expenditures for energy conservation property or renewable energy source property.

G. Unused Credit Carryover.—If your energy credit for 1978 is more than your tax, you may carry over the unused amount to 1979.

Note: *For additional information, get* **Publication 903,** *Energy Credits for Individuals.*

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