1981

Statistics of Income

Individual Income Tax Returns

Department of the Treasury

Internal Revenue Service

Publication 79 (8-83)

Statistics of Income

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Private Foundations File, 1974
Employee Plans File, 1977
Exempt Organizations File, 1975

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Public-use magnetic tape files are available on a reimbursable basis by writing to the Statistics of Income Division, Internal Revenue Service, Washington, DC 20224.

1981 Statistics of Income

Individual Income Tax Returns

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1 Introduction and Changes in Law

2 Sources, Sample, and Limitations of the Data

3 Basic Tables:

Part 1 — Returns Filed and Sources of Income

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• User Survey (Form 6839)

1981 Individual Income Tax Returns

Publication 79 (8-83)

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Internal Revenue Service

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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. Information on high income tax returns is contained in Section 5 of this report.

Additional unpublished information from individual income tax returns, classified by States and by size of adjusted gross income, is available on a reimbursable basis from the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 of Income Division. A public-use computer tape file—the Individual Tax Model File—containing the records selected for the Statistics of Income sample is also available on a reimbursable basis from the Statistics of Income Division. This file is suitable for making national level estimates and for returns with adjusted gross income under $200,000, State level estimates.

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COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

July 29, 1983

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

Dear Mr. Secretary:

I am transmitting the complete report, Statistics of Income--1981, Individual Income Tax Returns. This report has been produced in accordance with the mandate of section 6108 of the Internal Revenue Code which requires the preparation and publication of statistics reasonably available with respect to the operation of the internal revenue laws.

The report, based on a sample drawn from the 95.4 million returns filed during Calendar Year 1982, presents information on taxpayers' income, exemptions, deductions, credits, and tax. These statistics reflect changes in the computation of individual income tax brought about by the Economic Recovery Tax Act of 1981.

Classifications used include size of adjusted gross income, marital status, and State of residence. Separate statistics are provided on returns with itemized deductions. There is an entire section devoted to high income returns, both taxable and nontaxable.

With kind regards,

Sincerely,

Acting Commissioner

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Statistics of Income

SOI BULLETIN

The SOI Bulletin provides the earliest published annual financial statistics from the various types of tax and information returns filed with the Internal Revenue Service. The Bulletin also includes information from periodic or special analytical studies of particular interest to tax administrators. In addition, historical data from 1970 to the present are provided for selected types of taxpayers, as well as on tax rates for individuals and gross internal revenue collections.

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- Individual income by ZIP code area
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- Investment tax credit
- Marginal and average tax rates
- Occupation data
- Partnership returns
- Private foundations
- Projections of return filings
- Residential energy credit
- Safe harbor leasing
- Sales of capital assets
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Section 1

Introduction and Changes in Law*

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The statistics presented in this report are estimates based on a stratified probability sample of individual income tax returns, selected before audit, and represent coverage of the 95.4 million Forms 1040 and 1040A filed by the Nation's taxpayers for Income Year 1981. The number of returns filed for 1981 represents an increase of approximately 1.6 percent over those filed for 1980.

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 later in this section.

Organizationally, this report is divided into seven sections. This first section provides some summary data for 1981, as well as information on law changes from 1980 to 1981. In Section 2, there is a detailed description of the sample of income tax returns upon which the statistics for 1981 are based, as well as a discussion of the method of estimation used, the sampling variability of the data, and other limitations. Section 3 presents the basic tables that contain detailed statistics on income (Part 1), deductions and exemptions (Part 2), and the computation of tax liability (Part 3), as well as selected data items classified by State (Part 4).

Section 4 contains, in alphabetical order, a detailed explanation of each of the terms employed in the statistical tables. Section 5 presents data formerly published in the report, High Income Tax Returns, prepared by the Department of the Treasury, Office of Tax Analysis. Special definitions apply to the terms used in this section, and are given in the accompanying text. Facsimiles of the tax return forms (and their instructions) from which the data were gathered for 1981 are reproduced in Section 6. Section 7 is an index to the information provided in this report. The last page of the report is a User Survey, designed to let the Internal Revenue Service know, in a period of budget restrictions, which parts of this report are most important to the users.

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 taxation). For 1981, as for 1980, 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 $3,300;

(2) a single person (other than a surviving spouse) age 65 or over with gross income of at least $4,300;

(3) a surviving spouse under age 65 with gross income of at least $4,400;

(4) a surviving spouse age 65 or over with gross income of at least $5,400;

(5) a married couple, filing a joint return, with both spouses under age 65 and with a combined gross income of at least $5,400;

(6) a married couple, filing a joint return, with one spouse age 65 or over and with a combined gross income of at least $6,400;

(7) a married couple, filing a joint return, with both spouses age 65 or over and with a combined gross income of at least $7,400;

(8) a married person, regardless of age, whose spouse was filing a separate return, if that married person had a gross income of at least $1,000.

Notwithstanding these provisions, 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 $1,000 or more. Self-employed persons had to file if they had "self-employment income" of at least $400, in order to

*This report was prepared under the direction of Noreen Hoffmeier, Chief, Returns Analysis Section, Individual Statistics Branch.

pay self-employment tax. Any person who received any advance earned income credit payments from an employer in 1981 was also required to file. In addition, even if income was less than the above amounts, an individual had to file for taxes owed for social security on tips not reported to an employer, minimum tax, tax on an individual retirement arrangement, and tax from recomputing prior-year investment credit.

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

Most taxpayers were required 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 1981 was the calendar year, this meant that returns were due by April 15, 1982. However, each taxpayer could be granted, upon request, one automatic 2-month extension of time to file. In addition, U.S. citizens residing or traveling outside the United States and Puerto Rico were automatically granted (without requesting) the 2-month extension.

NUMBER OF RETURNS AND SOURCES OF INCOME

Table A shows that there were 95.4 million returns filed for Tax Year 1981--an increase of 1.5 million over 1980. Of these, taxable returns increased by 2.8 million to 76.7 million while nontaxable returns dropped 1.3 million to 18.7 million. These changes could be a result of the overall increase in adjusted gross income, which was actually the result of increases in income from salaries and wages, interest, pensions, dividends, and royalties. Salaries and wages increased by 10 percent from 1980 and pensions increased by 20 percent; investment income rose even more sharply. For example, royalty income increased by 49 percent. Interest income increased by 38 percent from 1980, a result primarily of the steep growth in interest rates over the last several years. In fact, Figure A shows the growing part that interest income played as a component of adjusted gross income from 1972 to 1981. For 1979, it comprised 5 percent of adjusted gross income compared to 8 percent for 1981. More details on the number of returns and sources of income are shown in the tables of Section 3, Part 1.

Even though the shift was not as strong as in previous years, Tables B and C again show the same upward movement of returns into the higher income classes. Also, the total number of returns declined in all income classes below $20,000. One result of this shift is that the proportion of nontaxable returns dropped since 1977. Most of this substantial decrease, as shown in Table C, was caused by a drop in the number of nontaxable returns with incomes under $5,000 for Tax Year 1981.

ITEMIZED DEDUCTIONS

Table D indicates a continuing shift towards itemizing for Tax Year 1981, with 2.6 million more returns showing itemized deductions than for 1980. This increase in itemized deductions was due in part to the increases in average adjusted gross income which lead to higher amounts that could be claimed as a sales tax deduction and as a contributions deduction, and the lack of an increase in the zero bracket amount.

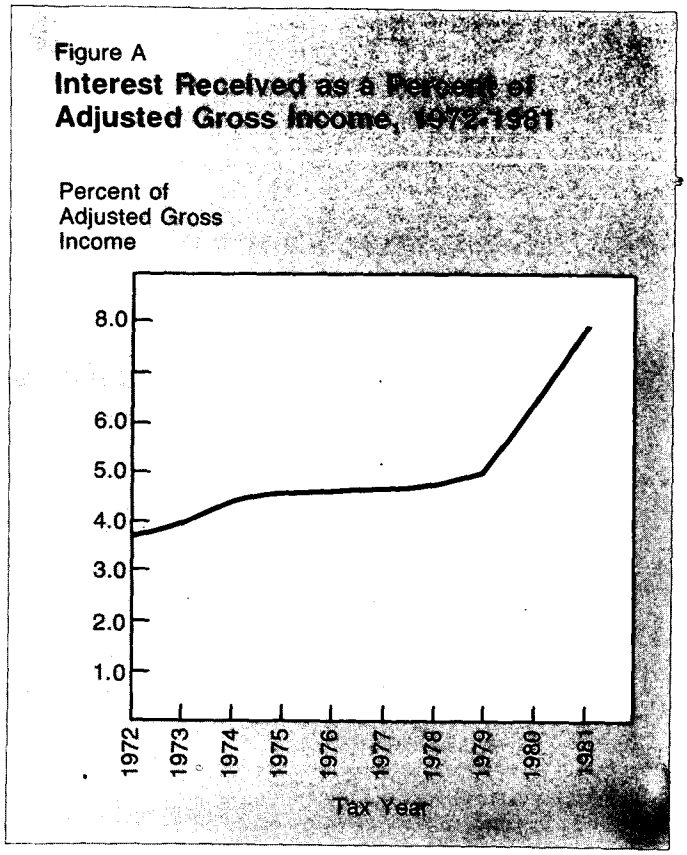
Table A. — Sources of Income and Selected Tax Items, 1980 and 1981

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

Item	1980	1981	Change, 1980 to 1981
	(1)	(2)	(3)
Number of returns, total	93,902,469	95,396,123	1,493,654
Taxable	73,906,244	76,724,724	2,818,480
Nontaxable	19,996,225	18,671,399	-1,324,826
Adjusted gross income less deficit	1,613,731,497	1,772,604,303	158,872,806
Sources of Income:			
Salaries and wages	1,349,842,802	1,486,100,497	136,257,695
Pensions and annuities in adjusted gross income	43,339,736	51,886,406	8,546,670
Business or profession net profit less loss	55,129,154	53,071,628	-2,057,526
Farm net profit less loss	-1,792,466	-7,811,958	-6,019,492
Partnership net profit less loss	9,428,596	-137,650	-9,566,246
Small Business Corporation net profit less loss	670,751	-817,171	-1,487,922
Sales of capital assets net gain less loss	29,659,600	30,818,535	1,158,935
Sales of property other than capital assets net gain less loss	76,285	232,444	156,159
Dividends and interest:			
Dividends received	40,375,626	48,161,460	7,785,834
Interest received	102,009,444	140,559,366	38,549,922
Interest and dividends in adjusted gross income	140,770,696	178,097,705	37,327,009
Rent net income less loss	200,397	-2,765,090	-2,965,487
Royalty net income less loss	3,904,984	5,826,913	1,921,929
Estate or trust net income less loss	4,560,031	3,965,822	-594,210
All other sources (net)[1]	6,554,990	5,578,509	-976,481
Total statutory adjustments	28,614,061	31,442,288	2,828,228
Total itemized deductions	218,028,139	256,448,021	38,419,881
Number of exemptions	227,925,098	231,222,374	3,297,276
Taxable income	1,279,985,360	1,410,880,665	130,895,305
Zero bracket amount	234,839,843	240,752,400	5,912,557
Income tax before credits	256,294,315	293,590,035	37,295,720
Total credits	7,215,839	11,288,005	4,072,166
Income tax after credits	249,078,475	282,302,029	33,223,554
Additional tax for tax preferences:			
Total	1,262,964	1,826,960	563,996
Minimum tax	412,638	565,641	153,003
Alternative minimum tax	850,326	1,261,318	410,993
Total income tax	250,341,440	284,128,989	33,787,550
Self-employment tax	5,659,897	6,687,400	1,027,503
Total tax liability	256,251,076	291,126,542	34,875,466

[1]Consists of state income tax refunds, alimony received, unemployment compensation in adjusted gross income, and other income less loss. For 1981, also includes windfall profit tax refunds less net adjustment for windfall profit tax withheld.

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



The number of returns with itemized deductions has risen back to the level they were for 1974, the year preceding a period of major law changes which increased the standard deduction and later (for 1977) introduced the zero bracket amount.

Returns with itemized deductions

Tax Year	Number	Percent of all returns
1972	26,980,339	34.8
1973	28,047,409	34.8
1974	29,564,363	35.4
1975	26,074,061	31.7
1976	25,951,389	30.6
1977	22,896,507	26.4
1978	25,756,298	28.7
1979	26,483,877	28.6
1980	28,950,282	30.8
1981	31,571,246	33.1

As shown in Figure B, the average amount of itemized deductions more than doubled over the previous ten years from $3,600 for 1972 to $8,100 for 1981. This has occurred even though the number of returns showing itemized deductions actually declined from 1974 through 1977. This increase can be explained, in part, by increases in disposable income, prices, and interest rates. Also contributing was the fact that the Tax Reduction and Simplification Act of 1977 generally required the amount of itemized deductions to be larger than the zero bracket amount (standard deduction) before a taxpayer could itemize.

Details on the types of itemized deductions, as well as the types of exemptions, for 1981 are found in the tables in Section 3, Part 2.

COMPUTATION OF TAX

The taxpayer, in determining the 1981 total tax liability, had to take into account several factors. These included:

Table B. — Number of Returns by Size of Adjusted Gross Income and by Marital Status, 1980 and 1981

[All figures are estimates based on samples]

Size of adjusted gross income and marital status	1980	1981	Change, 1980 to 1981
	(1)	(2)	(3)
Number of returns for all adjusted gross income classes	**93,902,469**	**95,396,123**	**1,493,654**
Joint returns of husbands and wives	45,243,211	45,697,648	454,437
Separate returns of husbands and wives	1,699,165	1,498,875	-200,290
Returns of heads of households	7,691,103	8,376,207	685,104
Returns of surviving spouses	125,646	112,893	-12,753
Returns of single persons	39,143,344	39,710,500	567,156
Under $5,000, total[1]	**20,055,529**	**18,746,376**	**-1,309,153**
Joint returns of husbands and wives	2,408,679	2,429,333	20,654
Separate returns of husbands and wives	492,184	372,749	-119,435
Returns of heads of households	1,636,565	1,562,353	-74,212
Returns of surviving spouses	21,841	12,194	-9,647
Returns of single persons	15,496,260	14,369,747	-1,126,513
$5,000 under $10,000, total	**18,370,997**	**17,650,878**	**-720,119**
Joint returns of husbands and wives	5,123,174	4,688,362	-434,812
Separate returns of husbands and wives	445,966	352,435	-93,531
Returns of heads of households	2,409,178	2,458,236	49,058
Returns of surviving spouses	29,766	26,824	-2,942
Returns of single persons	10,362,913	10,125,021	-237,892
$10,000 under $15,000, total	**14,303,041**	**14,193,160**	**-109,881**
Joint returns of husbands and wives	5,801,767	5,314,219	-487,548
Separate returns of husbands and wives	331,403	304,724	-26,679
Returns of heads of households	1,779,696	1,960,158	180,462
Returns of surviving spouses	31,077	16,656	-14,421
Returns of single persons	6,359,098	6,597,403	238,305
$15,000 under $20,000, total	**11,097,733**	**10,998,194**	**-99,539**
Joint returns of husbands and wives	6,529,921	5,888,729	-641,192
Separate returns of husbands and wives	214,014	207,469	-6,545
Returns of heads of households	950,841	1,117,346	166,505
Returns of surviving spouses	16,148	17,909	1,761
Returns of single persons	3,386,809	3,766,741	379,932
$20,000 or more, total	**30,075,169**	**33,807,515**	**3,732,346**
Joint returns of husbands and wives	25,379,670	27,377,005	1,997,335
Separate returns of husbands and wives	215,598	261,498	45,900
Returns of heads of households	914,823	1,278,114	363,291
Returns of surviving spouses	26,814	39,310	12,496
Returns of single persons	3,538,264	4,851,588	1,313,324

[1]Includes returns with no adjusted gross income.

Table C. — All Returns and Nontaxable Returns, by Size of Adjusted Gross Income, 1970–1981

[All figures are estimates based on samples]

Size of adjusted gross income	All returns	Nontaxable returns		All returns	Nontaxable returns		All returns	Nontaxable returns	
		Number of returns	Percent of all returns		Number of returns	Percent of all returns		Number of returns	Percent of all returns
	1970			1971			1972		
Total	**74,279,831**	**14,962,460**	**20.1**	**74,576,407**	**14,660,035**	**19.7**	**77,572,720**	**16,703,713**	**21.5**
Under $5,000	28,308,034	14,493,251	51.2	27,155,048	14,002,305	51.6	26,963,312	15,738,952	58.4
$5,000 under $10,000	22,303,067	429,624	1.9	21,443,479	602,100	2.8	21,175,854	850,252	4.0
$10,000 under $15,000	14,106,019	25,118	0.2	14,604,270	37,416	0.3	15,364,155	79,852	0.5
$15,000 under $20,000	5,538,453	6,553	0.1	6,453,851	7,834	0.1	7,773,413	18,266	0.2
$20,000 under $25,000	1,909,167	2,816	0.1	2,377,638	4,476	0.2	3,093,728	6,388	0.2
$25,000 under $30,000	768,235	1,759	0.2	968,565	1,642	0.2	1,266,377	4,734	0.4
$30,000 under $50,000	918,188	2,002	0.2	1,077,844	2,884	0.3	1,337,578	3,254	0.2
$50,000 under $100,000	350,978	937	0.3	404,692	1,078	0.3	483,677	1,590	0.3
$100,000 under $200,000	62,467	289	0.5	72,856	218	0.3	91,707	317	0.3
$200,000 under $500,000	12,830	90	0.7	15,089	67	0.4	19,233	88	0.5
$500,000 under $1,000,000	1,751	18	1.0	2,192	12	0.5	2,666	14	0.5
$1,000,000 or more	642	3	0.5	883	3	0.3	1,030	6	0.6
	1973			1974			1975		
Total	**80,692,587**	**16,425,425**	**20.4**	**83,340,190**	**16,005,423**	**19.2**	**82,229,332**	**20,738,595**	**25.2**
Under $5,000	27,037,618	15,491,830	57.3	26,766,673	15,046,441	56.2	24,901,853	17,734,874	71.2
$5,000 under $10,000	20,581,732	797,608	3.9	20,586,617	797,997	3.9	19,952,914	2,614,553	13.1
$10,000 under $15,000	15,804,109	77,445	0.5	15,670,258	104,725	0.7	14,963,680	239,408	1.6
$15,000 under $20,000	9,091,001	33,242	0.4	10,071,087	25,517	0.3	10,353,534	93,206	0.9
$20,000 under $25,000	3,943,993	9,769	0.2	4,944,795	12,290	0.2	5,598,117	27,110	0.5
$25,000 under $30,000	1,741,991	5,131	0.3	2,259,928	5,881	0.3	2,744,255	10,321	0.4
$30,000 under $50,000	1,759,837	7,312	0.4	2,173,868	8,939	0.4	2,747,618	13,145	0.5
$50,000 under $100,000	596,663	2,466	0.4	700,528	2,667	0.4	781,406	4,984	0.6
$100,000 under $200,000	110,176	458	0.4	135,304	722	0.5	152,349	734	0.5
$200,000 under $500,000	21,929	142	0.6	26,842	196	0.7	29,193	204	0.7
$500,000 under $1,000,000	2,635	15	0.6	3,194	36	1.1	3,289	44	1.3
$1,000,000 or more	903	7	0.8	1,096	12	1.1	1,124	12	1.1
	1976			1977			1978		
Total	**84,670,389**	**20,249,022**	**23.9**	**86,634,640**	**22,253,502**	**25.7**	**89,771,551**	**21,083,246**	**23.5**
Under $5,000	23,935,751	17,127,463	71.6	23,262,635	18,312,713	78.7	22,236,197	17,099,676	76.9
$5,000 under $10,000	19,892,956	2,757,467	13.9	19,342,819	3,467,855	17.9	19,585,276	3,284,132	16.8
$10,000 under $15,000	14,551,350	222,449	1.5	14,299,206	284,787	2.0	14,241,599	421,816	3.0
$15,000 under $20,000	11,197,191	70,151	0.6	11,404,973	95,064	0.8	11,408,934	129,258	1.1
$20,000 under $25,000	6,649,622	31,095	0.5	7,766,714	40,132	0.5	8,552,615	61,600	0.7
$25,000 under $30,000	3,629,532	17,107	0.5	4,354,040	20,747	0.5	5,386,257	34,101	0.6
$30,000 under $50,000	3,639,050	19,550	0.5	4,784,916	25,032	0.5	6,535,452	40,227	0.6
$50,000 under $100,000	948,034	3,180	0.3	1,140,784	6,588	0.6	1,471,406	11,237	0.8
$100,000 under $200,000	185,142	492	0.3	225,150	524	0.2	285,309	1,101	0.4
$200,000 under $500,000	36,357	60	0.2	46,386	55	0.1	59,884	88	0.1
$500,000 under $1,000,000	4,047	**8	**0.1	5,232	**5	**0.1	6,581	**10	**0.1
$1,000,000 or more	1,357	**	**	1,785	**	**	2,041	**	**
	1979			1980			1981		
Total	**92,694,302**	**20,999,319**	**22.7**	**93,902,469**	**19,996,225**	**21.3**	**95,396,123**	**18,671,399**	**19.6**
Under $5,000	20,863,567	16,144,669	77.4	20,055,529	15,353,357	76.6	18,746,376	14,062,262	75.0
$5,000 under $10,000	19,664,858	4,217,177	21.4	18,370,997	3,959,973	21.6	17,650,878	3,814,421	21.6
$10,000 under $15,000	14,433,255	369,561	2.6	14,303,041	388,656	2.7	14,193,160	423,055	3.0
$15,000 under $20,000	11,385,151	138,379	1.2	11,097,733	136,545	1.2	10,998,194	164,412	1.5
$20,000 under $25,000	9,021,414	57,844	0.6	9,158,521	67,502	0.7	9,117,136	87,428	1.0
$25,000 under $30,000	6,309,121	32,933	0.5	6,783,466	24,632	0.4	7,205,282	43,985	0.6
$30,000 under $50,000	8,675,455	29,415	0.3	11,003,991	50,096	0.5	13,387,725	56,327	0.4
$50,000 under $100,000	1,889,878	8,609	0.5	2,568,427	14,081	0.5	3,442,720	17,571	0.5
$100,000 under $200,000	357,872	662	0.2	443,514	1,240	0.3	516,516	1,712	0.3
$200,000 under $500,000	80,226	61	0.1	100,369	127	0.1	118,092	203	0.2
$500,000 under $1,000,000	9,904	**9	**0.1	12,467	12	0.1	14,758	17	0.1
$1,000,000 or more	3,601	**	**	4,414	4	0.1	5,200	6	0.1

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

Table D. — Form of Deduction and Size of Adjusted Gross Income, 1980 and 1981

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

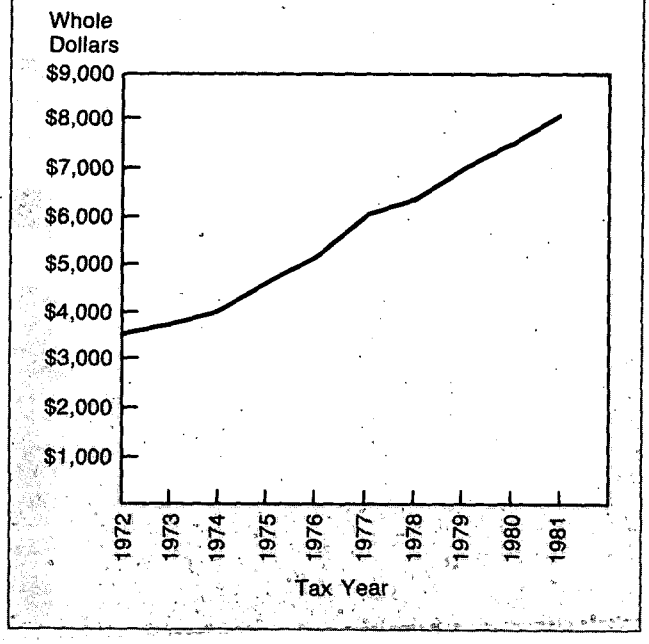
Form of deduction and size of adjusted gross income	Number of returns			Adjusted gross income less deficit			Average adjusted gross income less deficit (dollars)		
	1980	1981	Change, 1980 to 1981	1980	1981	Change, 1980 to 1981	1980	1981	Change, 1980 to 1981
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns									
Total	**93,902,469**	**95,396,123**	**1,493,654**	**1,613,731,497**	**1,772,604,303**	**158,872,806**	**17,185**	**18,582**	**1,397**
Under $5,000	20,055,529	18,746,376	-1,309,153	36,905,609	28,319,652	-8,585,958	1,840	1,511	-329
$5,000 under $10,000	18,370,997	17,650,878	-720,119	136,638,938	131,446,070	-5,192,868	7,438	7,447	9
$10,000 under $15,000	14,303,041	14,193,160	-109,881	177,118,036	175,644,230	-1,473,806	12,383	12,375	-8
$15,000 under $20,000	11,097,733	10,998,194	-99,539	193,430,777	191,536,083	-1,894,694	17,430	17,415	-15
$20,000 or more	30,075,169	33,807,515	3,732,346	1,069,638,138	1,245,658,269	176,020,131	35,565	36,846	1,281
Returns with — Itemized deductions									
Total	**28,950,282**	**31,571,246**	**2,620,964**	**927,659,196**	**1,062,633,119**	**134,973,923**	**32,043**	**33,658**	**1,615**
Under $5,000	454,796	552,483	97,687	1,377,860	1,646,344	268,484	3,030	2,980	-50
$5,000 under $10,000	1,340,359	1,480,815	140,456	10,481,413	11,558,553	1,077,140	7,820	7,806	-14
$10,000 under $15,000	2,573,458	2,518,322	-55,136	32,588,141	31,827,966	-760,175	12,663	12,639	-24
$15,000 under $20,000	3,591,466	3,542,290	-49,176	63,339,957	62,563,485	-776,472	17,636	17,662	26
$20,000 or more	20,990,203	23,477,336	2,487,133	819,871,825	955,036,771	135,164,946	39,060	40,679	1,619
Zero bracket amount only									
Total	**59,540,969**	**58,748,695**	**-792,274**	**692,453,273**	**722,791,033**	**30,337,760**	**11,630**	**12,303**	**673**
Under $5,000	14,297,885	13,206,364	-1,091,521	42,599,357	40,043,908	-2,555,450	2,979	3,032	53
$5,000 under $10,000	16,924,748	16,081,412	-843,336	125,493,329	119,338,290	-6,155,039	7,415	7,421	6
$10,000 under $15,000	11,727,103	11,674,838	-52,265	144,503,454	143,816,264	-687,191	12,322	12,318	-4
$15,000 under $20,000	7,506,267	7,455,904	-50,363	130,090,820	128,972,598	-1,118,222	17,331	17,298	-33
$20,000 or more	9,084,966	10,330,177	1,245,211	249,766,313	290,619,974	40,853,661	27,492	28,133	641
Neither itemized deductions nor zero bracket amount									
Total	**5,411,218**	**5,076,182**	**-335,036**	**-6,380,972**	**-12,819,849**	**-6,438,877**	**-1,179**	**-2,525**	**-1,346**
Under $5,000	5,302,848	4,987,529	-315,319	-7,071,609	-13,370,600	-6,298,992	-1,334	-2,681	-1,347
$5,000 or more	108,370	88,653	-19,717	690,637	550,752	-139,885	6,373	6,212	-161

Form of deduction and size of adjusted gross income	Zero bracket amount			Total itemized deductions		
	1980	1981	Change, 1980 to 1981	1980	1981	Change, 1980 to 1981
	(10)	(11)	(12)	(13)	(14)	(15)
All returns						
Total	**234,839,843**	**240,752,400**	**5,912,557**	**218,028,139**	**256,448,021**	**38,419,881**
Under $5,000	22,167,451	21,101,168	-1,066,283	1,267,955	1,592,882	324,927
$5,000 under $10,000	44,616,283	42,717,711	-1,898,571	6,715,968	7,307,303	591,335
$10,000 under $15,000	38,730,604	37,877,921	-852,683	12,816,375	13,477,696	661,321
$15,000 under $20,000	32,487,505	31,500,323	-987,182	19,017,990	19,759,861	741,872
$20,000 or more	96,838,000	107,555,277	10,717,276	178,209,851	214,310,279	36,100,427
Returns with — Itemized deductions						
Total	**88,867,827**	**96,032,208**	**7,164,381**	**218,028,139**	**256,448,021**	**38,419,881**
Under $5,000	709,237	848,917	139,680	1,267,955	1,592,882	324,927
$5,000 under $10,000	2,831,276	3,138,489	307,213	6,715,968	7,307,303	591,335
$10,000 under $15,000	6,882,747	6,569,453	-313,293	12,816,375	13,477,696	661,321
$15,000 under $20,000	10,460,832	10,105,552	-355,280	19,017,990	19,759,861	741,872
$20,000 or more	67,983,735	75,369,797	7,386,063	178,209,851	214,310,279	36,100,427
Zero bracket amount only						
Total	**145,972,016**	**144,720,192**	**-1,251,824**	—	—	—
Under $5,000	21,458,214	20,252,251	-1,205,963	—	—	—
$5,000 under $10,000	41,785,006	39,579,222	-2,205,784	—	—	—
$10,000 under $15,000	31,847,857	31,308,468	-539,389	—	—	—
$15,000 under $20,000	22,026,673	21,394,771	-631,902	—	—	—
$20,000 or more	28,854,266	32,185,480	3,331,214	—	—	—
Neither itemized deductions nor zero bracket amount						
Total	—	—	—	—	—	—
Under $5,000	—	—	—	—	—	—
$5,000 or more	—	—	—	—	—	—

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

Figure B

Returns with Itemized Deductions: Average Amount of Itemized Deductions, 1972-1981



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

(2) the method of tax computation applicable to "income subject to tax" (the regular, income averaging, alternative, or maximum tax computation),

(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 and alternative minimum tax), and

(7) any other taxes (such as the self-employment tax).

Whether the taxpayer had a balance due at time of filing or was eligible for a refund depended on the following factors:

(1) any taxpayments made during the year (notably through withholding or payments of estimated tax),

(2) the availability of a refundable earned income credit, and

(3) any advance payments of the earned income credit.

Table E shows that 91 percent of the returns with income tax before credits used the regular method (tax tables or tax rate schedules). Nonetheless, some 31 percent of income tax before credits came from other tax computations.

Additional tables on the computation of tax liability are presented in Part 3 of Section 3.

STATE DATA

The tables in Part 4 of Section 3 of this report 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 citizens living in U.S. possessions or abroad are classified in a separate category, as are returns of service personnel who filed from Army Post Office (APO) and Fleet Post Office (FPO) addresses.

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 excluded or deducted even if they ultimately had no tax liability as a result of these reductions to income.

State data on total unemployment compensation received are shown in Figure C. As might be expected, the data parallel the unemployment rate in the States at that time. Even though 8.8 percent of the returns in the United States reported total unemployment compensation, 4 States exceeded 13 percent while 3 States were under 5 percent.

Method of Geographic Coding

Geographic coding of returns for this study was based on the address at the top of each tax return. With one exception, only the State given in the address determined the classification of the return. Returns showing Washington, DC 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 because the ZIP Code delineated the actual State location.

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.

CHANGES IN LAW

Most of the changes in the law for 1981 individual returns were a result of the Economic Recovery Tax Act of 1981. Major provisions of the Act were intended to increase savings and spur investments. The law provided for such things as an overall reduction in tax rates, an exclusion for qualified interest, and a larger exclusion for dividend and interest income. In general, fourteen items pertaining to the individual return were affected by the changes instituted for Tax Year 1981 and are described in alphabetical order below.

Additional First-Year Depreciation

The Economic Recovery Tax Act of 1981 repealed this item in computing partnership income or loss for property placed in service after 1980. Therefore, data in this report reflect only those taxpayers with deductions from partnerships reporting on a fiscal-year basis and are reported on the individual return on Schedule E, Supplemental Income Schedule.

Additional Tax for Tax Preferences

The Economic Recovery Tax Act of 1981 affected both the minimum tax and alternative minimum tax. As shown in Table F, for returns with these two characteristics, the largest increase in the number of returns filed, 33,000, was reflected in those with a minimum tax; while the largest in the amount of tax, $411 million, occurred on those with the alternative minimum tax.

Table E. — 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		Income tax before credits	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns	95,396,123	1,772,604,303	89,851,304	1,401,682,852	78,992,284	289,651,645	79,011,548	293,590,035
Returns with —								
No tax computation	5,544,819	-7,381,837	—	—	—	—	3,524	10,260
Regular tax computation only	82,662,403	1,417,810,772	82,662,403	1,111,132,809	71,803,383	199,822,969	71,819,123	202,706,045
Income averaging tax computation only	6,545,167	261,764,869	6,545,167	208,563,071	6,545,167	53,358,715	6,545,167	54,084,140
Maximum tax computation only	483,293	69,256,896	483,293	57,551,866	483,293	24,839,246	483,293	25,029,922
Alternative and regular computations	74,251	13,565,542	74,251	10,194,531	74,251	4,882,722	74,251	4,948,513
Alternative and income averaging computations	24,563	4,426,075	24,563	3,534,844	24,563	1,711,594	24,563	1,732,713
Alternative and maximum computations	61,627	13,161,986	61,627	10,705,731	61,627	5,036,398	61,627	5,078,442
Returns with taxes from special computations:								
And no income subject to tax	3,524	-8,077	—	—	—	—	3,524	10,260
But with income subject to tax	442,162	14,500,663	442,162	11,359,338	426,422	2,833,305	442,162	3,411,274
Returns with no income subject to tax, but with additional tax for tax preferences:								
Returns with minimum tax only	12,897	-444,240	—	—	—	—	*58	*65
Returns with alternative minimum tax only	22,298	366,991	—	—	—	—	108	738
Returns with both minimum and alternative minimum tax	2,399	128,092	—	—	—	—	*81	*3,655
Returns with income subject to tax and additional tax for tax preferences:								
Returns with minimum tax only	100,898	10,788,599	100,898	7,366,800	99,098	3,132,024	99,098	3,173,847
Returns with alternative minimum tax only	102,889	10,095,122	102,889	5,664,189	98,769	2,329,780	98,769	2,360,026
Returns with both minimum and alternative minimum tax	9,527	1,728,822	9,527	763,371	9,487	342,586	9,487	346,931

Type of tax computation	Income tax after credits		Additional tax for tax preferences					
			Total		Minimum tax		Alternative minimum tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns	76,635,184	282,302,029	250,908	1,826,960	125,721	565,641	137,113	1,261,318
Returns with —								
No tax computation	3,380	8,302	37,594	334,253	15,296	92,481	24,697	241,772
Regular tax computation only	69,505,880	195,475,469	119,528	681,229	72,395	277,318	54,142	403,912
Income averaging tax computation only	6,484,577	51,684,580	75,475	528,193	23,671	82,967	53,281	445,226
Maximum tax computation only	481,440	23,917,074	5,579	28,496	4,765	9,906	930	18,591
Alternative and regular computations	74,068	4,721,110	8,303	193,801	6,473	84,548	2,501	109,253
Alternative and income averaging computations	24,543	1,649,272	2,291	42,991	1,539	14,472	854	28,519
Alternative and maximum computations	61,296	4,846,222	2,138	17,997	1,582	3,951	708	14,046
Returns with taxes from special computations:								
And no income subject to tax	3,380	8,302	247	3,726	139	876	189	2,850
But with income subject to tax	438,659	3,306,690	2,301	21,755	893	3,846	1,497	17,909
Returns with no income subject to tax, but with additional tax for tax preferences:								
Returns with minimum tax only	3	2	12,897	74,586	12,897	74,586	—	—
Returns with alternative minimum tax only	*40	*539	22,298	180,110	—	—	22,298	180,110
Returns with both minimum and alternative minimum tax	*79	*3,564	2,399	79,556	2,399	17,895	2,399	61,662
Returns with income subject to tax and additional tax for tax preferences:								
Returns with minimum tax only	92,010	2,771,272	100,898	423,092	100,898	423,092	—	—
Returns with alternative minimum tax only	63,713	1,912,568	102,889	809,606	—	—	102,889	809,606
Returns with both minimum and alternative minimum tax	5,523	232,455	9,527	260,009	9,527	50,068	9,527	209,941

*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.

The changes were as follows:

Alternative minimum tax.--The highest tax rate for the alternative minimum tax, applicable to long-term capital gains excluded from adjusted gross income, was reduced from 25 percent to 20 percent under the Economic Recovery Tax Act of 1981 for transactions entered into after June 9, 1981. The total alternative minimum tax was the lesser of the gross alternative minimum tax as computed for 1981, or the tax on alternative minimum taxable income other than excluded long-term capital gains, plus a 20 percent tax on those gains.

Minimum tax.--For tangible property placed in service after 1980, a new tax preference item, depreciation, had to be included in the computation of minimum tax. It was defined as the excess of the Accelerated Cost Recovery System (ACRS) depreciation deduction over the straight-line depreciation which was computed without regard to salvage value and used a specified recovery period. The recovery periods ranged from 5 years for a 3-year property to 22 years for a 15-year public utility property.

All-Savers Certificate Interest

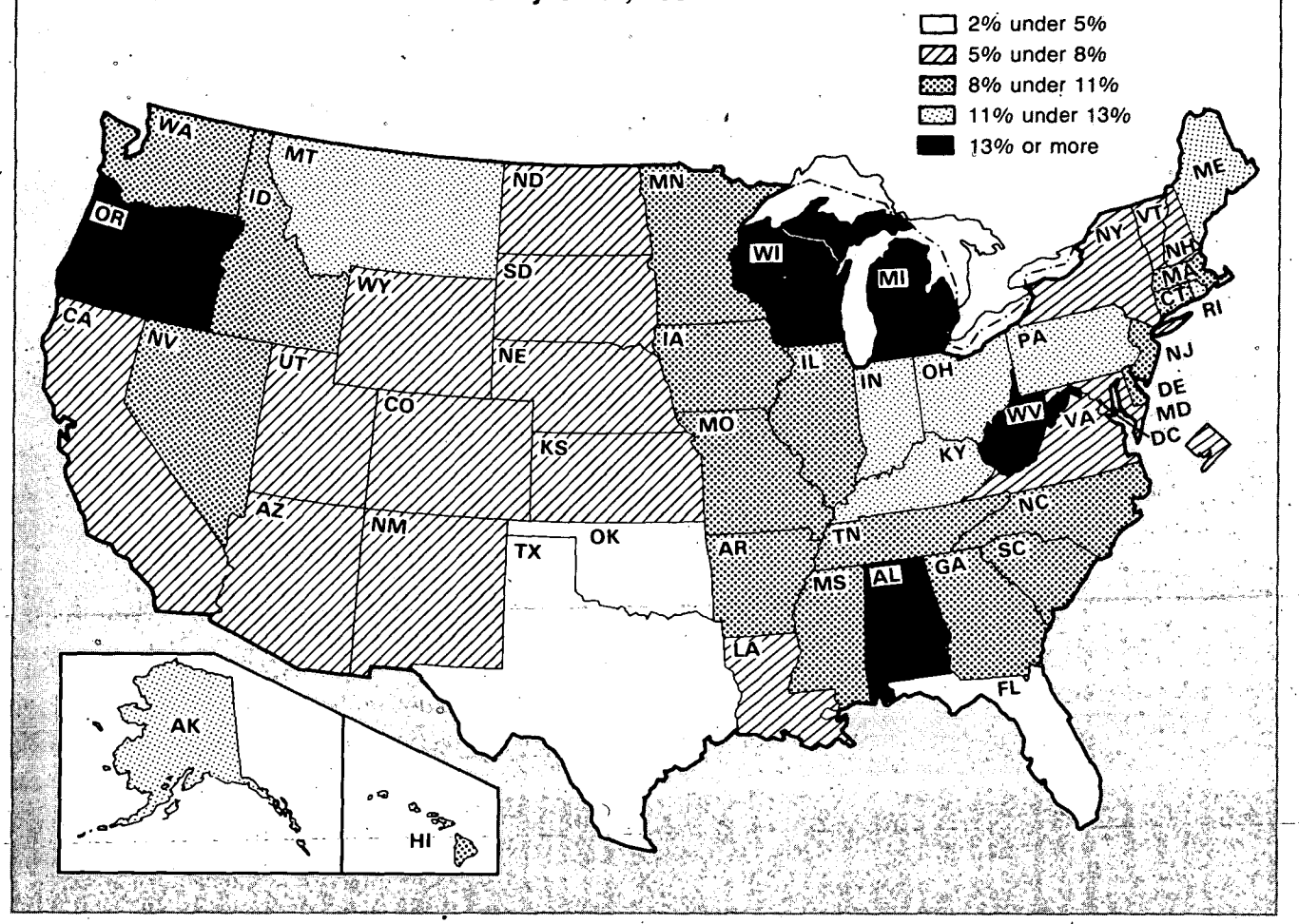
In order to increase savings and spur investment, a lifetime exclusion of interest was allowed up to $1,000 ($2,000 on a joint return) on certain savings certificates issued between September 30, 1981, and January 1, 1983. The interest paid on these certificates was equal to 70 percent of the average investment yield for 52-week U.S. Treasury bills.

Data reported for this item are not shown in the tables. However, there were about 6,000 returns which had interest from all-savers certificates. The low response for this item was probably due to the policy of many financial institutions to credit the interest only when the certificate matured. As a result, most of the interest was reportable for 1982.

Alternative Tax

The alternative method of tax computation on Schedule D, Capital Gains and Losses, made it possible for certain taxpayers to reduce their "tax generated" from the regular tax computation. To benefit from this tax computation, the taxpayer must have had long-term gains in excess of short-term losses from the sale of capital assets between June 9, 1981, and December 31, 1981. Income subject to the alternative tax was computed as the lesser of (1) the net capital gain for the year, or (2) the net capital gain for the year taking into account only gains or losses from sales or exchanges between June 9, 1981, and December 31, 1981.

Figure C
Returns with Total Unemployment Compensation as a Percent of All Returns by State, 1981



This method of tax computation could only be advantageous to taxpayers with a marginal tax rate over 50 percent, whose filing status was:

1) Single with taxable income over $41,500,
2) Joint or qualifying widower with dependent child and with taxable income over $60,000,
3) Head of household with taxable income over $44,700, or
4) Married filing separately with taxable income over $30,000.

There were 1.3 million returns with gains or losses from sales of capital assets, as shown in Table G. Of these returns, 158,000 had a tax savings from alternative tax, amounting to $577 million. Over 58 percent of this savings was for returns with adjusted gross income of $500,000 or more.

Dividend and Interest Exclusion

For 1981 only, Congress changed the dividend exclusion to cover both dividends and interest. In addition, the exclusion was raised to $200 ($400 on a joint return regardless of who earned the income) of qualifying dividends and interest. This exclusion will subsequently revert back to $100 ($200 on a joint return) of qualifying dividends for 1982. For a description of what qualified for this exclusion, see "Domestic and Foreign Dividends Received" and "Interest Received" in Section 4.

About 45.5 million returns claimed the dividend and interest exclusion amounting to $10.6 billion. This compares to only 13.7 million returns excluding dividends amounting to $1.6 billion for 1980. The exclusion was reported on returns of all sizes of adjusted gross income and averaged about $234 per return.

Size of adjusted gross income	Returns claiming dividend and interest exclusion	
	Number	Amount (000's)
Total	45,463,151	$10,623,120
Under $10,000	10,759,108	2,060,081
$10,000 under $20,000	11,064,991	2,332,781
$20,000 under $30,000	9,726,293	2,169,563
$30,000 under $40,000	6,743,220	1,764,071
$40,000 under $50,000	3,407,748	1,012,026
$50,000 or more	3,761,791	1,284,598

Investment Credit

For 1981, the investment tax credit was limited to the lesser of income tax liability or $25,000, plus 80 percent of tax liability exceeding $25,000. This was an increase from the 70 percent applicable for 1980.

The amount of investment in used property that was eligible was also increased, to $125,000 a year from $100,000.

Table F. — Returns With Additional Tax for Tax Preferences, 1980 and 1981, 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	Additional tax for tax preferences, 1980					
	Total		Minimum tax		Alternative minimum tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total	**211,040**	**1,262,964**	**94,599**	**412,638**	**122,670**	**850,326**
Under $5,000	8,962	106,703	4,627	36,215	4,761	70,487
$5,000 under $10,000	7,046	9,967	304	1,153	6,837	8,813
$10,000 under $15,000	7,826	17,850	4,790	11,819	3,075	6,030
$15,000 under $20,000	13,239	19,660	3,730	8,535	9,588	11,124
$20,000 under $25,000	16,083	29,186	2,533	4,215	13,735	24,971
$25,000 under $30,000	9,789	14,789	1,338	5,792	8,475	8,997
$30,000 under $50,000	44,291	88,748	14,303	26,844	30,400	61,904
$50,000 under $100,000	59,509	252,712	36,415	93,713	24,861	158,999
$100,000 under $200,000	29,716	260,874	18,174	86,902	13,261	173,972
$200,000 under $500,000	11,465	253,340	6,771	75,997	5,888	177,343
$500,000 under $1,000,000	2,196	100,496	1,167	33,284	1,232	67,212
$1,000,000 or more	918	108,640	447	28,168	557	80,472

Size of adjusted gross income	Additional tax for tax preferences, 1981					
	Total		Minimum tax		Alternative minimum tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Total	**250,908**	**1,826,960**	**125,721**	**565,641**	**137,113**	**1,261,318**
Under $5,000	16,077	144,471	8,049	47,310	8,629	97,161
$5,000 under $10,000	8,295	20,828	389	1,923	8,207	18,905
$10,000 under $15,000	5,400	20,922	1,598	9,650	3,854	11,272
$15,000 under $20,000	7,904	25,912	4,915	14,061	3,199	11,852
$20,000 under $25,000	7,263	15,308	3,140	6,049	4,540	9,259
$25,000 under $30,000	18,904	24,182	4,032	8,931	14,978	15,251
$30,000 under $50,000	45,892	138,643	20,972	49,297	27,014	89,346
$50,000 under $100,000	81,694	339,341	47,392	118,261	37,366	221,080
$100,000 under $200,000	39,167	363,318	23,518	110,223	18,127	253,096
$200,000 under $500,000	15,976	369,425	9,522	109,408	8,472	260,017
$500,000 under $1,000,000	2,983	155,777	1,553	44,401	1,834	111,376
$1,000,000 or more	1,353	208,833	641	46,128	893	162,705

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

Jobs Credit

A change was made in the definition of two of the targeted groups that qualified for the credit. That is, (1) a credit was allowed for any former Comprehensive Employment and Training Act (CETA) employee hired, if he or she was involuntarily terminated from a CETA job after December 31, 1980, and rehired after August 13, 1981; and (2) the age limit for Vietnam veterans that were hired no longer applied after August 13, 1981.

Miscellaneous Deductions

Effective for 1981, qualified adoption expenses up to $1,500 could be claimed as a miscellaneous itemized deduction, if a child with special needs was adopted by the taxpayer. This child was defined as one who was eligible for social security adoption assistance program payments. That is, there was a special condition which made it difficult to place the child with adoptive parents without this assistance. These factors included such things as age, handicaps, or minority status.

Rate Reduction Credit

The 1981 tax was reduced by a new one-year credit that was built into the tax tables. This credit was the first of four tax cuts provided for by the Economic Recovery Tax Act of 1981. It resulted in the tax being reduced by 1.25 percent. Overall, there were 74.9 million returns taking benefit of this credit resulting in a tax savings of $3.4 billion.

Research and Experimentation Credit

A new credit was allowed to encourage businesses to increase the amounts spent on research and experimentation, after June 30, 1981, and before 1986. The credit was equal to 25 percent of the amount by which the qualified expense for a year exceeded the average qualified expenses during an earlier base period. This credit could not exceed income tax.

Qualified expenses were those related to research in the experimental or laboratory sense. They excluded research in the social science or humanities, or the part funded by any grant or contract by another person or government entity. In addition, to be eligible, the research must have taken place within the United States.

For 1981, there were 2,600 returns claiming the credit, amounting to $2.7 million.

Sales of Capital Assets Net Gain or Loss

The replacement period for exempting the gain on the sale of a principal residence was extended from 18 months to 2 years by the Economic Recovery Tax Act of 1981. In addition, the one-time exclusion on gain from the sale was increased from $100,000 to $125,000. These changes were effective for sales or exchanges after July 20, 1981.

Statutory Adjustments

The repayment of supplemental unemployment benefits became an adjustment to income in 1981, rather than an itemized deduction as it was previously.

Windfall Profit Tax

The amount that an oil royalty owner could claim as a credit was raised to $2,500 from $1,000. This credit was for the windfall profit tax already paid during 1981.

Table G. — Returns With Gains or Losses from Sales of Capital Assets: Computation of Net Gains and Alternative Tax, 1981

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

Item	All returns		Size of adjusted gross income: Under $20,000		$20,000 under $50,000		$50,000 under $100,000		$100,000 under $200,000		$200,000 under $500,000		$500,000 or more	
	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)
Capital gain distributions reported on Form 1040	1,304,538	503,551	490,758	113,240	638,647	290,213	157,046	84,882	15,980	8,581	1,934	2,673	173	3,961
Sales of capital assets reported on Schedule D:														
Short-term gains and losses:														
Total current-year gains	1,557,377	8,675,747	402,990	1,592,018	700,268	1,878,224	317,176	1,537,254	96,491	1,300,486	32,521	972,341	7,931	1,395,424
Total current-year losses	2,032,548	14,219,953	498,460	3,026,635	919,828	3,354,012	435,266	2,764,157	127,430	2,515,910	41,998	1,229,707	9,566	1,329,530
Post-1969 capital loss carryover	368,888	5,943,824	117,770	2,331,424	144,084	1,415,871	74,458	1,124,233	22,777	504,827	8,188	313,545	1,611	253,924
Net short-term gains after carryover	1,058,190	4,348,501	299,931	828,774	480,739	1,027,628	199,431	698,511	55,927	614,759	17,913	469,753	4,249	707,076
Net short-term losses after carryover	1,936,336	15,834,530	513,075	4,594,815	863,682	3,919,287	397,079	3,049,647	116,731	2,335,011	37,762	1,040,664	8,007	895,106
Long-term gains and losses:														
Gains from sales of principal residence	157,148	1,883,342	67,895	479,079	58,884	500,906	23,318	389,142	5,384	272,202	1,357	102,827	310	142,186
Gains from sales of property used in business	1,166,404	14,828,342	503,560	4,392,873	415,712	3,138,333	161,341	2,394,264	59,616	1,709,349	20,871	1,297,060	5,304	1,896,462
Gains from Small Business Corporations	54,799	393,796	19,525	68,837	20,540	111,177	9,315	58,878	3,513	57,722	1,446	26,254	460	70,928
Capital gain distributions	924,909	2,386,612	243,629	481,059	398,582	687,466	206,044	591,804	55,655	205,460	17,770	266,958	3,229	153,864
Total current-year gains	4,869,964	70,013,864	1,720,253	10,773,103	2,022,161	13,373,967	809,736	12,143,279	229,667	10,121,577	72,773	9,828,410	15,374	13,773,528
Total current-year losses	2,051,207	11,669,996	530,866	2,936,067	915,017	3,260,396	431,340	2,319,312	127,218	1,461,419	38,574	996,580	8,192	696,222
Post-1969 capital loss carryover	363,840	7,341,593	118,996	1,684,004	130,991	1,714,106	76,710	1,641,286	26,250	1,779,134	9,166	290,316	1,727	232,747
Net long-term gains after carryover	5,593,366	80,483,536	2,117,511	14,432,650	2,297,708	15,693,533	859,074	13,601,747	231,905	10,921,713	72,115	10,600,924	15,053	15,232,970
Net long-term losses after carryover	1,534,638	11,872,512	453,352	3,336,847	706,675	3,357,091	287,967	2,374,121	68,412	2,068,158	15,888	469,138	2,344	267,156
Combined long-term and short-term gains and losses:														
Net gains (before exclusion)	7,037,854	80,993,750	2,675,609	14,585,463	3,020,924	16,645,496	1,016,719	13,641,099	239,695	10,465,073	70,244	10,384,067	14,663	15,272,552
Net losses (before limitation)	2,519,573	22,311,597	725,649	6,727,458	1,199,769	6,439,074	456,872	4,534,116	108,720	3,310,341	25,026	815,747	3,537	484,860
Long-term gains in excess of short-term losses	6,609,834	77,071,357	2,534,710	13,851,363	2,817,467	15,705,886	947,479	13,045,380	227,961	9,930,890	67,862	9,946,636	14,355	14,591,202
Capital gains exclusion	6,606,813	46,224,930	2,533,914	8,303,815	2,815,401	9,417,293	947,346	7,824,140	227,960	5,958,178	67,837	5,967,051	14,355	8,754,452
Long-term capital gains in adjusted gross income	6,604,556	30,846,427	2,532,358	5,547,548	2,814,848	6,288,593	947,233	5,221,239	227,950	3,972,713	67,813	3,979,585	14,354	5,836,750
Reduction due to pre-1970 carryover	8,326	71,396	3,354	54,522	*4,540	*11,665	*208	*4,185	*172	*699	*40	*127	12	198
Net capital gains	5,762,904	34,215,262	2,192,930	6,122,862	2,398,403	6,936,662	864,341	5,728,614	224,403	4,498,110	68,321	4,414,272	14,506	6,514,741
Net capital losses	2,459,729	3,900,277	665,778	1,012,014	1,201,022	1,762,614	456,050	822,132	108,370	232,740	25,009	61,666	3,500	9,110
Alternative tax computation:														
Post-June 9, 1981 gains and losses:														
Net short-term gains	47,742	633,953	—	—	*549	*4	14,054	70,812	21,308	142,527	8,999	140,549	2,832	280,061
Net short-term losses	11,639	225,042	—	—	—	—	*358	*6,699	5,862	47,589	3,871	61,925	1,548	108,829
Net long-term gains	160,441	10,822,317	—	—	*6,169	*19,440	45,936	409,867	70,169	2,104,488	30,237	3,094,447	7,930	5,194,074
Net long-term losses	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Long-term gains in excess of short-term losses:														
Total	160,441	10,597,275	—	—	*6,169	*19,440	45,936	403,168	70,169	2,056,900	30,237	3,032,522	7,930	5,085,245
Reduced by any pre-June 10 net loss	160,441	10,032,270	—	—	*6,169	*19,440	45,936	386,459	70,169	1,979,319	30,237	2,723,599	7,930	4,923,453
Income subject to tax:														
Total	160,441	24,435,106	—	—	*6,169	*263,235	45,936	3,186,533	70,169	7,681,295	30,237	6,807,748	7,930	6,496,294
Zero bracket amount	160,120	500,636	—	—	*6,169	*13,770	45,936	137,615	70,168	226,183	30,189	98,319	7,658	24,749
At regular rates	160,093	15,748,815	—	—	*6,169	*236,725	45,936	2,767,120	70,168	5,663,880	30,175	3,944,792	7,645	3,136,298
At maximum rate on personal service income	61,627	4,172,807	—	—	*3,309	*4,967	11,196	127,230	28,461	999,532	15,083	1,675,209	3,578	1,365,869
At capital gains rate	160,441	4,012,848	—	—	*6,169	*7,773	45,936	154,567	70,169	791,701	30,237	1,089,428	7,930	1,969,378
Tax savings from alternative tax:														
Total	158,255	577,072	—	—	*6,169	*173	45,261	7,444	68,988	75,040	29,946	158,996	7,891	335,418
On returns with balance for partial tax taxed under —														
Regular computation method	73,810	335,507	—	—	*2,860	*127	29,432	5,140	27,655	42,364	10,328	86,280	3,535	201,595
Income averaging computation method	24,563	78,398	—	—	—	—	5,007	599	13,947	17,418	4,799	27,849	810	32,532
Maximum computation method	59,882	163,167	—	—	*3,309	*45	10,822	1,705	27,386	15,259	14,819	44,867	3,546	101,291

*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.

Section 2

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 probability sample of unaudited Individual Income Tax Returns, Forms 1040 and 1040A, filed by U.S. citizens and residents. The sample was designated at the National Computer Center and was processed in each of the ten Internal Revenue Service Centers during Calendar Year 1982. The total sample of 144,392 returns was selected from a population count of 95,520,265 returns.

The estimates in this report are intended to represent all returns filed for Income Year 1981. While about 99 percent of the returns processed during 1982 were for Calendar Year 1981, a few were for noncalendar years ending during 1981 and 1982 and some were returns for prior years. Returns for prior years were used in place of 1981 returns received and processed after December 31, 1982. 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 1982.

Analysis of prior-year returns indicated similar reporting characteristics, but income averages of prior-year returns were generally less than corresponding averages of current-year returns. This is due at least in part to the impact of inflation on individual incomes. Also, for no readily apparent reason, prior-year returns show larger deficits. Further analysis of prior-year returns is currently being done, but some results were included in a paper given at the 1981 American Statistical Association meetings.[1]

All returns processed during 1982 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 processed into the Internal Revenue Service's Individual Master File System at the National Computer Center during 1982 were stratified, by computer, into sample strata 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 plus farm receipts. Returns were then selected from the sample strata using the ending digits of the Social Security Number (SSN) at rates ranging from 0.05 percent to 100 percent.

The five State groups listed in Table H 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 800 returns. This caused the returns for the smallest States in three of the five State groups to be selected at the same set of sampling rates. For each of the two remaining State groups, a different set of sampling rates was used. In addition, within each State group, the sample was allocated so that the estimates in the high income classes of this publication would be more reliable. A return was assigned to one of the sample strata when the reported 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 a sample stratum.

Table H contains the number of returns in the population and sample by sample stratum and State group, along with a description of the sample strata. A comparison of the population count in Table H with the total estimated population shown in the national tables of this report will disclose a small difference. This difference resulted from an estimated 124,000 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

*Ray Shadid designed the sample and prepared the analytical material in this section. Dan Trevors coordinated the processing of the data in the service centers.

[1]Dumais, Jim and Shadid, Ray, "Individual Statistics of Income: Advancing the Closeout Date," 1981 Proceedings, American Statistical Association, Section on Survey Research Methods, pp. 464-470.

Table H. — Number of Form 1040 and Form 1040A Returns in the Population and Sample, 1981

Description of the sample strata	Number of returns		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	95,520,034	144,161	632,401	2,444	5,056,322	14,987	4,181,979	11,803	9,866,724	17,656	75,782,608	97,271
Nonbusiness and farm (Schedule F only), total	85,571,074	88,580	533,281	1,278	4,457,966	8,847	3,718,024	7,070	8,659,598	9,376	68,202,205	62,009
Form 1040A returns with adjusted gross income under $10,000	23,598,031	11,779	145,459	71	1,300,653	686	1,134,969	576	2,426,309	1,217	18,590,641	9,229
Larger of adjusted gross income or largest specific income item *and* **Farm receipts**												
Under $10,000 — Under $20,000	9,257,539	5,364	54,540	68	513,326	622	410,770	451	994,950	578	7,283,953	3,645
$10,000 under $15,000 — Under $50,000; Under $10,000 — $20,000 under $50,000	12,917,788	7,872	72,363	84	693,324	905	579,716	777	1,309,904	890	10,262,481	5,216
$15,000 under $20,000 — Under $100,000; Under $15,000 — $50,000 under $100,000	9,846,685	6,772	58,185	99	520,155	705	429,414	584	1,008,478	770	7,830,453	4,614
$20,000 under $30,000 — Under $250,000; Under $20,000 — $100,000 under $250,000	14,510,646	10,361	88,485	152	739,608	1,119	619,722	954	1,485,455	1,279	11,577,376	6,857
$30,000 under $50,000 — Under $500,000; Under $30,000 — $250,000 under $500,000	11,915,054	8,682	81,911	140	544,525	906	437,584	732	1,144,251	1,152	9,706,783	5,752
$50,000 under $100,000 — Under $750,000; Under $50,000 — $500,000 under $750,000	2,953,941	7,543	29,175	286	123,317	1,205	87,244	810	243,558	737	2,470,647	4,505
$100,000 under $200,000 — Under $1,000,000; Under $100,000 — $750,000 under $1,000,000	447,341	6,325	2,558	142	18,033	903	14,491	759	37,064	730	375,195	3,791
$200,000 under $500,000 — Under $5,000,000; Under $200,000 — $1,000,000 under $5,000,000	106,753	6,586	512	143	4,304	1,075	3,586	899	8,439	833	89,912	3,636
$500,000 or more — Any amount; Under $500,000 — $5,000,000 or more	17,296	17,296	93	93	721	721	528	528	1,190	1,190	14,764	14,764
Business (Schedules C and F, or C only), total	9,948,960	55,581	99,120	1,166	598,356	6,140	463,955	4,733	1,207,126	8,280	7,580,403	35,262
Larger of adjusted gross income or largest specific income item *and* **Business receipts**												
Under $10,000 — Under $20,000	1,681,120	3,779	15,038	38	108,382	303	88,866	263	209,789	646	1,259,045	2,529
$10,000 under $15,000 — Under $50,000; Under $10,000 — $20,000 under $50,000	1,407,853	3,538	12,893	53	90,872	384	74,006	315	176,098	573	1,053,984	2,213
$15,000 under $20,000 — Under $100,000; Under $15,000 — $50,000 under $100,000	1,385,462	3,771	12,394	59	90,990	453	70,973	356	178,523	635	1,032,582	2,268
$20,000 under $30,000 — Under $250,000; Under $20,000 — $100,000 under $250,000	2,256,804	6,457	20,407	126	140,870	883	107,372	596	287,596	983	1,700,559	3,869
$30,000 under $50,000 — Under $500,000; Under $30,000 — $250,000 under $500,000	2,085,187	6,929	23,022	195	113,522	1,000	83,573	753	239,363	1,145	1,625,707	3,836
$50,000 under $100,000 — Under $750,000; Under $50,000 — $500,000 under $750,000	856,044	6,388	12,863	313	41,024	994	28,837	708	85,367	952	687,953	3,421
$100,000 under $200,000 — Under $1,000,000; Under $100,000 — $750,000 under $1,000,000	187,507	5,684	1,782	166	8,451	814	6,821	701	19,871	1,017	150,582	2,986
$200,000 under $500,000 — Under $5,000,000; Under $200,000 — $1,000,000 under $5,000,000	75,777	5,829	624	119	3,682	746	3,067	601	9,063	873	59,341	3,490
$500,000 or more — Any amount; Under $500,000 — $5,000,000 or more	13,206	13,206	97	97	563	563	440	440	1,456	1,456	10,650	10,650

[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.
NOTE: In addition to the number of returns shown in the population and sample, there were 163 Nonbusiness and farm returns and 68 Business returns with adjusted gross income $200,000 or more with no income tax after credits and no additional tax for tax preferences in the population and sample used for these statistics. These data have been deleted to avoid disclosure of information for specific taxpayers.

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 VARIAEILITY AND CONFIDENCE INTERVALS

The particular sample used in this study is one of a large number of all possible samples 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.

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 J, K, and L of this section. Estimates of the coefficient of variation shown in Table I were computed using an upper limit 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 in this report.

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 1.3, the amount estimate, X, of State income tax refunds is $4.371 billion and, from Table J its related coefficient of variation, CV(X), is 1.2 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:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= (\$4.371 \text{ billion}) \cdot (0.0123) \\ &= \$0.054 \text{ billion.} \end{aligned}$$

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 calculated using the formula: $(X - SE(X)) \leq Y \leq (X + SE(X))$, where Y is the population value estimated by X. Based on these data, the interval estimate is from $4.317 billion to $4.425 billion ($4.371 - $0.054 and $4.371 + $0.054). 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

Table I. — Estimated Number of Returns for Selected Estimates of the Coefficient of Variation (CV) by Size of Adjusted Gross Income/Deficit, 1981

CV (percent)	Size of adjusted gross income/deficit					
	Under $15,000[1]	$15,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
0.6	55,926,900	47,114,200	(2)	(2)	(2)	No sampling variability since all returns of this stratum are in the sample
0.7	41,089,200	34,614,500	(2)	(2)	(2)	
0.8	31,458,900	26,501,700	(2)	(2)	(2)	
0.9	24,856,400	20,939,600	(2)	(2)	(2)	
1.0	20,133,700	16,961,100	5,474,200	979,700	237,300	
1.5	8,948,300	7,538,300	2,433,000	435,400	105,470	
2.0	5,033,400	4,240,300	1,368,600	244,900	59,330	
3.0	2,237,100	1,884,600	608,200	108,900	26,370	
5.0	805,300	678,400	219,000	39,200	9,490	
7.0	410,900	346,100	111,700	20,000	4,840	
10.0	201,300	169,600	54,700	9,800	2,370	
20.0	50,300	42,400	13,700	2,400	590	
30.0	22,400	18,800	6,100	1,100	260	
35.0	16,400	13,800	4,500	800	190	
40.0	12,600	10,600	3,400	600	150	
50.0[3]	8,100	6,800	2,200	400	90	

[1]Use this column for estimated numbers of returns which are not classified by size of adjusted gross income/deficit.
[2]The estimated number of returns is greater than the total population.
[3]Estimates with CV's of 50 percent have standard deviations which are about one-half as large as the estimates themselves.
NOTE: This table is applicable to frequencies only and not to estimated amounts.

with 95 percent confidence, multiply the SE(X) value by two. (For these data the resulting interval would be from $4.263 billion to $4.479 billion.)

Whenever a weighted frequency is less than 3, the estimate and, in most cases, its corresponding amount are combined or deleted in order to avoid disclosure of information for specific taxpayers. These combinations and deletions are indicated by a double asterisk (**) and by a dagger (†), respectively. Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

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.

Further details concerning confidence intervals, including the approximation of CV's for combined sample estimates, may be obtained by writing to the Statistics of Income Division, D:R:S:I, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC 20224.

PROCESSING AND MANAGEMENT OF THE SAMPLE

While the sample was being selected, the selection process was monitored 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 on the sampled record 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. For example, a taxpayer may have reported director's fees on the other income line of the Form 1040 return. If this situation had been detected during statistical editing, the amount of director's fees would have been entered into the salaries and wages field of the sample record.

Quality of the basic data abstracted was controlled at the processing centers by means of a continuous verification system that used computer tests to check for mathematical errors and inconsistencies in the return data. These tests were performed while the returns were still available to aid in resolving the error conditions. Prior to tabulation of the data at the IRS Data Center, additional computer tests were applied to each return record to determine the need for adjustments to the data. Also, as a further check on processing, the IRS Data Center conducted an independent reprocessing of a small subsample of the returns previously processed for the study.[2]

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.

[2]For more details on the techniques used to process the returns in the sample, particularly those steps designed to ensure the quality of the statistical data, see:

Kilss, Beth and Scheuren, Fritz, "Statistics from Individual Income Tax Returns: Quality Issues," 1982 Proceedings, American Statistical Association, Section on Survey Research Methods, pp. 271-277.

Sailer, Peter; Hicks, Charles; Watson, David; and Trevors, Dan, "Results of Coverage and Processing Changes to the 1980 Individual Statistics of Income Program," 1982 Proceedings, American Statistical Association, Section on Survey Research Methods, pp. 452-458.

Durkin, Thomas M. and Schwartz, Otto, "The SOI Quality Control Program," 1981 Proceedings, American Statistical Association, Section on Survey Research Methods, pp. 478-483.

Table J—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Windfall profit tax refunds		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	**0.02**	**0.09**	**0.13**	**0.17**	**8.43**	**26.21**	**7.05**	**9.17**	**0.86**	**1.23**	**1.22**	**1.66**	**1.26**	**1.68**
No adjusted gross income	3.39	2.22	5.41	5.37	29.15	19.08	56.67	71.91	12.00	9.00	15.90	18.63	14.88	19.84
$1 under $1,000	2.56	2.83	2.76	5.13	0.00	0.00	56.13	54.29	37.36	36.45	24.26	31.91	26.56	36.88
$1,000 under $2,000	2.07	2.11	2.22	2.70	70.56	82.22	99.91	99.91	26.91	34.29	16.89	25.94	17.62	21.89
$2,000 under $3,000	2.07	2.09	2.22	2.48	97.38	97.38	60.59	56.70	28.11	34.48	12.29	20.66	13.05	14.11
$3,000 under $4,000	2.10	2.11	2.30	2.41	81.57	92.52	54.56	55.38	17.41	23.40	11.16	18.79	11.48	13.29
$4,000 under $5,000	2.14	2.15	2.37	2.47	0.00	0.00	27.71	28.75	20.14	25.44	8.43	11.07	8.68	10.68
$5,000 under $6,000	2.12	2.12	2.38	2.45	89.03	89.03	39.09	49.41	17.37	24.09	7.11	9.32	7.17	8.54
$6,000 under $7,000	2.16	2.16	2.40	2.50	65.03	70.42	33.36	39.55	15.70	36.55	6.96	8.73	7.08	8.21
$7,000 under $8,000	2.11	2.11	2.37	2.44	0.00	0.00	32.67	41.24	12.75	31.88	6.27	7.30	6.37	7.34
$8,000 under $9,000	2.22	2.22	2.47	2.56	99.97	99.97	33.57	35.09	12.71	18.58	6.55	7.96	6.72	7.76
$9,000 under $10,000	2.24	2.24	2.50	2.57	57.26	64.41	49.45	56.26	12.37	16.17	6.59	8.36	6.84	8.10
$10,000 under $11,000	2.03	2.03	2.26	2.35	65.28	67.50	32.91	40.00	11.12	13.95	6.89	8.23	7.03	8.41
$11,000 under $12,000	2.11	2.11	2.33	2.40	99.79	99.97	31.70	33.53	10.90	14.76	7.14	9.00	7.31	8.89
$12,000 under $13,000	2.21	2.21	2.42	2.50	60.83	70.31	29.54	39.65	10.13	15.58	7.27	8.97	7.48	9.15
$13,000 under $14,000	2.26	2.26	2.45	2.52	63.50	65.46	30.11	33.26	9.45	12.58	7.68	9.39	7.81	9.45
$14,000 under $15,000	2.37	2.37	2.55	2.62	99.83	99.83	35.00	44.24	8.97	12.50	7.98	10.87	8.16	10.18
$15,000 under $16,000	2.18	2.19	2.35	2.44	51.79	82.48	31.88	36.49	8.43	10.30	7.49	9.95	7.77	9.70
$16,000 under $17,000	2.29	2.29	2.46	2.55	95.13	95.13	31.68	32.30	7.97	13.03	8.05	10.39	8.17	10.20
$17,000 under $18,000	2.30	2.30	2.48	2.57	63.95	94.04	31.35	47.45	7.23	9.71	7.51	9.30	7.70	9.54
$18,000 under $19,000	2.41	2.42	2.59	2.69	0.00	0.00	55.60	79.05	7.46	10.04	7.99	10.58	8.23	10.27
$19,000 under $20,000	2.44	2.44	2.57	2.65	97.13	97.13	58.52	58.02	6.64	9.32	8.85	12.07	8.99	11.57
$20,000 under $25,000	0.84	0.85	0.91	0.96	36.55	49.93	22.80	29.38	2.67	3.62	4.00	5.15	4.12	5.30
$25,000 under $30,000	1.10	1.10	1.16	1.20	36.94	38.37	29.41	36.88	2.55	3.38	4.46	6.01	4.56	6.17
$30,000 under $40,000	0.71	0.72	0.77	0.82	25.59	41.03	33.62	46.26	1.85	3.16	3.79	5.41	3.96	5.42
$40,000 under $50,000	1.50	1.51	1.60	1.65	25.23	69.64	44.96	50.66	2.75	3.96	5.41	7.45	5.61	7.79
$50,000 under $75,000	0.62	0.64	0.75	0.86	15.26	25.23	28.61	37.36	1.77	2.96	3.44	5.46	3.61	5.22
$75,000 under $100,000	2.25	2.25	2.52	2.69	19.68	28.64	45.19	90.24	4.29	6.73	6.87	10.62	7.22	11.26
$100,000 under $200,000	0.53	0.58	0.77	1.02	7.81	11.91	20.48	29.67	1.89	3.56	3.52	6.27	3.65	5.90
$200,000 under $500,000	0.66	0.73	0.91	1.25	6.09	30.41	26.28	51.44	2.09	4.46	3.73	11.49	3.86	8.10
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**0.17**	**0.10**	**0.22**	**0.18**	**8.81**	**27.39**	**7.50**	**9.56**	**0.88**	**1.25**	**1.31**	**1.74**	**1.36**	**1.76**
No adjusted gross income	16.09	4.02	21.10	9.42	34.90	34.28	0.00	0.00	22.14	9.76	44.93	22.40	45.16	28.83
$1 under $1,000	84.10	86.09	85.46	89.14	0.00	0.00	0.00	0.00	55.95	59.93	0.00	0.00	0.00	0.00
$1,000 under $2,000	10.17	10.33	31.78	33.92	0.00	0.00	0.00	0.00	91.89	63.08	73.59	75.64	73.59	68.32
$2,000 under $3,000	10.32	10.37	16.83	20.34	97.38	97.38	0.00	0.00	0.00	0.00	50.44	50.66	50.44	50.66
$3,000 under $4,000	3.14	3.14	3.28	3.38	99.94	99.96	70.90	75.11	46.93	51.92	31.96	47.41	33.76	38.05
$4,000 under $5,000	2.69	2.70	2.89	2.97	0.00	0.00	31.36	31.58	63.10	67.27	12.28	16.74	12.79	15.54
$5,000 under $6,000	2.69	2.69	2.98	3.04	89.03	89.03	52.88	63.54	31.43	39.79	9.65	11.37	9.76	11.55
$6,000 under $7,000	2.66	2.66	2.96	3.02	99.97	99.97	44.79	48.73	22.08	27.51	8.86	10.53	8.93	10.25
$7,000 under $8,000	2.47	2.47	2.74	2.81	0.00	0.00	36.10	44.97	17.50	45.95	7.30	8.44	7.41	8.51
$8,000 under $9,000	2.41	2.42	2.67	2.75	99.97	99.97	33.57	35.09	16.15	27.18	7.00	8.51	7.14	8.20
$9,000 under $10,000	2.34	2.34	2.59	2.66	57.30	64.57	49.45	56.26	14.96	18.56	6.93	8.55	7.15	8.48
$10,000 under $11,000	2.09	2.09	2.30	2.38	77.84	91.47	33.76	42.05	12.18	16.09	7.10	8.48	7.26	8.64
$11,000 under $12,000	2.17	2.17	2.38	2.45	99.98	99.98	33.44	35.48	11.94	16.22	7.30	9.30	7.48	9.18
$12,000 under $13,000	2.25	2.26	2.46	2.53	67.42	71.04	29.54	39.65	10.77	17.20	7.42	9.14	7.64	9.31
$13,000 under $14,000	2.30	2.30	2.48	2.55	63.50	65.46	30.11	33.26	10.01	13.61	7.72	9.44	7.85	9.50
$14,000 under $15,000	2.41	2.41	2.58	2.64	99.83	99.83	35.00	44.24	9.26	12.77	8.05	10.93	8.23	10.25
$15,000 under $16,000	2.22	2.22	2.38	2.46	59.85	88.34	31.88	36.49	8.76	10.81	7.63	10.07	7.91	9.99
$16,000 under $17,000	2.31	2.31	2.48	2.57	95.13	95.13	31.68	32.30	8.32	13.66	8.07	10.42	8.19	10.23
$17,000 under $18,000	2.32	2.32	2.50	2.59	63.95	94.04	31.35	47.45	7.37	9.92	7.52	9.31	7.71	9.55
$18,000 under $19,000	2.43	2.43	2.60	2.70	0.00	0.00	55.60	79.05	7.59	10.31	8.01	10.59	8.26	10.27
$19,000 under $20,000	2.46	2.46	2.59	2.67	97.13	97.13	58.52	58.02	6.73	9.60	8.90	12.12	9.05	11.62
$20,000 under $25,000	0.85	0.85	0.92	0.96	36.64	49.96	23.40	30.74	2.70	3.67	4.03	5.17	4.14	5.32
$25,000 under $30,000	1.10	1.10	1.16	1.21	36.95	38.39	29.41	36.88	2.56	3.39	4.47	6.03	4.57	6.20
$30,000 under $40,000	0.71	0.72	0.77	0.82	25.91	41.21	33.62	46.26	1.85	3.18	3.79	5.43	3.96	5.43
$40,000 under $50,000	1.51	1.51	1.60	1.66	25.87	70.51	44.96	50.66	2.76	3.96	5.41	7.46	5.61	7.80
$50,000 under $75,000	0.63	0.64	0.75	0.86	15.40	25.60	28.61	37.36	1.78	2.97	3.45	5.48	3.62	5.23
$75,000 under $100,000	2.26	2.26	2.53	2.70	19.72	28.65	45.19	90.24	4.30	6.75	6.87	10.62	7.23	11.26
$100,000 under $200,000	0.53	0.58	0.77	1.02	7.82	11.92	20.48	29.67	1.89	3.56	3.52	6.27	3.65	5.90
$200,000 under $500,000	0.66	0.74	0.91	1.25	6.09	30.42	26.28	51.44	2.10	4.47	3.73	11.50	3.86	8.11
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total nontaxable returns	**0.72**	**1.70**	**0.82**	**1.30**	**25.48**	**29.64**	**20.72**	**28.69**	**4.89**	**6.70**	**3.91**	**5.60**	**4.06**	**5.15**
All returns, summary:														
Under $5,000	0.69	2.07	0.76	1.08	42.80	19.05	20.54	22.85	8.14	7.87	5.11	7.59	5.34	6.54
$5,000 under $10,000	0.74	0.76	0.87	0.95	43.09	55.12	16.31	21.08	6.11	13.45	2.73	3.54	2.79	3.41
$10,000 under $15,000	0.30	0.34	0.50	0.60	34.72	46.32	14.16	17.87	4.39	6.18	3.13	4.03	3.21	3.98
$15,000 under $20,000	0.38	0.40	0.53	0.64	42.77	66.63	16.65	21.17	3.19	4.57	3.39	4.50	3.48	4.43
$20,000 or more	0.11	0.12	0.19	0.22	9.10	30.92	13.23	16.20	0.91	1.31	1.83	2.44	1.90	2.50

Footnote(s) at end of table.

Table J—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Pensions and annuities—Continued							Dividends and interest							
	Fully taxable		Partially taxable			Nontaxable		Interest received		Domestic and foreign dividends received		Dividends and interest exclusion		Dividends and interest in adjusted gross income	
	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	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All returns, total	**1.31**	**1.74**	**4.16**	**5.75**	**6.26**	**4.99**	**7.64**	**0.34**	**0.89**	**0.78**	**1.32**	**0.37**	**0.45**	**0.49**	**0.84**
No adjusted gross income	15.44	20.82	44.10	40.99	33.15	45.24	46.55	4.37	5.14	7.53	4.97	4.61	5.14	4.97	4.51
$1 under $1,000	29.81	43.82	58.20	55.38	55.97	59.79	63.94	5.64	13.50	12.20	18.31	6.20	7.31	6.97	14.96
$1,000 under $2,000	18.24	23.32	61.40	54.21	53.53	52.36	63.44	4.11	6.48	9.02	13.53	4.53	5.14	4.96	6.54
$2,000 under $3,000	13.79	14.85	37.76	47.34	43.04	35.03	52.14	3.94	7.10	8.73	13.98	4.35	5.07	4.84	7.17
$3,000 under $4,000	12.16	14.02	32.87	43.73	38.39	41.63	54.52	3.68	5.98	7.90	12.80	4.01	4.64	4.33	6.10
$4,000 under $5,000	8.95	11.01	32.47	43.42	42.29	32.61	46.35	3.64	5.94	7.20	12.20	3.93	4.46	4.24	5.99
$5,000 under $6,000	7.43	8.82	25.22	42.77	34.65	49.42	69.16	3.52	5.47	7.34	12.20	3.80	4.38	4.12	5.56
$6,000 under $7,000	7.28	8.41	28.33	44.21	38.52	34.79	42.32	3.47	6.03	7.07	12.74	3.73	4.30	4.00	6.02
$7,000 under $8,000	6.55	7.49	24.28	31.75	36.51	29.33	39.75	3.45	5.75	7.01	12.48	3.66	4.21	3.99	5.71
$8,000 under $9,000	6.84	7.93	24.06	32.64	30.89	25.42	35.06	3.50	5.80	7.05	12.32	3.71	4.32	4.18	5.85
$9,000 under $10,000	6.96	8.24	28.41	31.66	37.89	23.56	34.44	3.53	5.92	7.13	13.84	3.70	4.28	4.17	5.93
$10,000 under $11,000	7.33	8.70	22.62	29.55	32.02	34.87	44.19	3.36	6.03	6.75	12.34	3.59	4.24	3.99	6.05
$11,000 under $12,000	7.53	9.20	24.61	33.25	31.30	32.21	42.89	3.35	6.23	6.96	13.08	3.54	4.17	4.04	6.23
$12,000 under $13,000	7.71	9.40	24.41	32.45	36.51	28.64	40.55	3.37	6.36	6.74	13.28	3.57	4.29	4.17	6.37
$13,000 under $14,000	8.04	9.73	25.13	33.47	36.06	31.44	35.28	3.47	7.01	6.67	14.24	3.69	4.40	4.27	7.04
$14,000 under $15,000	8.39	10.32	30.74	46.24	53.29	31.52	56.94	3.48	7.02	6.87	13.59	3.67	4.44	4.35	7.12
$15,000 under $16,000	8.15	10.08	21.70	31.57	32.47	25.89	39.10	3.21	6.59	6.30	12.58	3.40	4.05	3.98	6.74
$16,000 under $17,000	8.39	10.35	23.92	32.94	42.77	38.15	55.36	3.39	7.20	6.75	13.97	3.54	4.27	4.27	7.17
$17,000 under $18,000	7.98	9.85	21.66	29.60	30.33	31.30	43.59	3.31	6.95	6.46	13.98	3.48	4.10	4.19	7.04
$18,000 under $19,000	8.38	10.46	33.10	52.70	51.10	30.24	34.67	3.35	7.11	6.27	13.97	3.48	4.13	4.18	7.15
$19,000 under $20,000	9.46	11.95	26.45	37.12	42.00	43.23	66.59	3.31	7.13	6.56	14.41	3.49	4.21	4.26	7.45
$20,000 under $25,000	4.34	5.50	12.50	17.34	19.48	16.45	23.33	1.30	3.44	2.78	6.46	1.38	1.73	1.80	3.52
$25,000 under $30,000	4.74	6.34	15.46	21.04	24.36	19.35	27.57	1.44	3.82	2.82	7.15	1.49	1.84	2.00	3.96
$30,000 under $40,000	4.12	5.55	12.69	19.23	18.95	12.70	23.31	0.97	3.09	2.01	5.66	1.02	1.28	1.41	3.20
$40,000 under $50,000	5.95	8.11	14.37	21.21	23.90	18.32	25.96	1.67	4.09	2.61	6.68	1.72	1.93	2.05	4.11
$50,000 under $75,000	3.86	5.46	8.85	13.95	15.71	11.19	26.49	0.73	2.39	1.26	3.50	0.75	0.87	0.94	2.26
$75,000 under $100,000	7.75	11.71	17.57	30.32	38.84	21.38	35.42	2.33	4.55	2.80	5.90	2.33	2.42	2.43	4.18
$100,000 under $200,000	3.93	6.22	8.87	20.82	17.80	13.62	22.08	0.57	1.89	0.81	2.44	0.57	0.63	0.61	1.65
$200,000 under $500,000	4.21	8.63	9.10	31.88	19.45	14.44	30.24	0.68	1.98	0.82	2.26	0.68	0.73	0.68	1.63
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**1.42**	**1.82**	**4.38**	**6.09**	**6.65**	**5.32**	**8.28**	**0.38**	**0.94**	**0.81**	**1.35**	**0.40**	**0.48**	**0.53**	**0.88**
No adjusted gross income	46.17	33.86	42.31	0.03	0.01	0.00	0.00	16.44	11.92	23.18	5.93	16.90	18.82	17.18	8.67
$1 under $1,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	84.10	95.80	55.36	31.70	84.10	86.95	85.33	90.91
$1,000 under $2,000	97.35	89.63	99.97	99.97	99.97	0.00	0.00	10.71	11.72	17.50	20.06	10.59	10.67	10.38	10.56
$2,000 under $3,000	50.44	50.66	0.00	0.00	0.00	0.00	0.00	11.50	13.02	17.63	24.44	11.14	11.31	11.43	12.11
$3,000 under $4,000	35.75	40.22	99.98	99.98	99.98	99.98	99.98	5.56	9.91	11.47	16.83	6.07	6.89	6.78	10.09
$4,000 under $5,000	13.12	15.83	44.85	62.68	67.73	44.10	64.92	4.68	8.05	9.63	16.63	5.14	5.71	5.46	7.98
$5,000 under $6,000	10.13	11.88	32.24	46.39	48.91	55.35	71.36	4.40	6.85	9.04	13.75	4.79	5.27	5.08	6.85
$6,000 under $7,000	9.16	10.49	39.18	51.55	48.94	70.78	78.79	4.20	7.53	8.57	15.40	4.55	5.12	4.84	7.43
$7,000 under $8,000	7.60	8.68	28.01	38.27	42.27	36.67	42.66	3.98	6.53	7.95	13.52	4.23	4.82	4.54	6.41
$8,000 under $9,000	7.26	8.38	26.46	37.57	34.17	29.47	42.93	3.81	6.24	7.59	13.32	4.05	4.75	4.51	6.27
$9,000 under $10,000	7.27	8.62	30.70	34.83	39.57	27.44	40.44	3.72	6.21	7.59	14.72	3.92	4.54	4.37	6.22
$10,000 under $11,000	7.53	8.89	24.34	32.93	35.27	35.64	44.42	3.48	6.24	7.06	12.91	3.72	4.42	4.14	6.28
$11,000 under $12,000	7.70	9.49	25.34	34.28	32.49	32.21	42.89	3.46	6.46	7.23	13.50	3.66	4.33	4.19	6.44
$12,000 under $13,000	7.85	9.55	25.58	34.98	37.95	28.64	40.55	3.47	6.57	7.00	13.87	3.68	4.44	4.30	6.58
$13,000 under $14,000	8.09	9.78	25.13	33.47	36.06	31.44	35.28	3.55	7.14	6.83	14.47	3.77	4.51	4.36	7.17
$14,000 under $15,000	8.46	10.39	30.74	46.24	53.29	31.52	56.94	3.56	7.21	7.03	14.10	3.75	4.55	4.45	7.33
$15,000 under $16,000	8.28	10.33	23.03	33.25	37.11	26.20	39.24	3.28	6.71	6.53	13.21	3.48	4.15	4.07	6.89
$16,000 under $17,000	8.42	10.38	23.92	32.94	42.77	38.15	55.36	3.44	7.28	6.93	14.43	3.59	4.36	4.35	7.27
$17,000 under $18,000	7.99	9.86	21.66	29.60	30.33	31.30	43.59	3.36	7.00	6.55	14.09	3.54	4.17	4.24	7.11
$18,000 under $19,000	8.41	10.46	33.10	52.70	51.10	30.24	34.67	3.39	7.20	6.37	13.86	3.52	4.19	4.24	7.23
$19,000 under $20,000	9.52	12.01	26.45	37.12	42.00	43.23	66.59	3.35	7.23	6.64	14.61	3.54	4.27	4.32	7.55
$20,000 under $25,000	4.36	5.52	12.67	17.67	19.76	16.47	23.38	1.32	3.50	2.81	6.63	1.39	1.75	1.83	3.58
$25,000 under $30,000	4.75	6.37	15.46	21.04	24.36	19.35	27.57	1.45	3.84	2.84	7.20	1.50	1.85	2.01	3.98
$30,000 under $40,000	4.13	5.55	12.72	19.47	19.00	12.70	23.35	0.97	3.11	2.02	5.63	1.02	1.28	1.41	3.22
$40,000 under $50,000	5.96	8.12	14.38	21.21	23.90	18.33	25.99	1.68	4.09	2.62	6.73	1.72	1.94	2.06	4.13
$50,000 under $75,000	3.87	5.47	8.87	14.09	15.89	11.19	26.49	0.74	2.41	1.27	3.52	0.76	0.88	0.94	2.28
$75,000 under $100,000	7.76	11.71	17.57	30.32	38.84	21.42	35.49	2.33	4.55	2.80	5.91	2.33	2.42	2.44	4.18
$100,000 under $200,000	3.93	6.22	8.87	20.82	17.80	13.62	22.08	0.57	1.90	0.81	2.45	0.57	0.64	0.61	1.65
$200,000 under $500,000	4.21	8.64	9.11	31.91	19.47	14.44	30.24	0.68	1.98	0.82	2.26	0.68	0.73	0.68	1.63
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total nontaxable returns	**4.24**	**5.38**	**13.28**	**17.24**	**16.50**	**14.20**	**18.91**	**1.50**	**2.81**	**3.17**	**6.30**	**1.62**	**1.90**	**1.83**	**2.91**
All returns, summary:															
Under $5,000	5.60	6.88	17.57	23.42	20.85	16.94	22.44	1.58	2.64	3.45	4.25	1.73	1.98	1.91	2.57
$5,000 under $10,000	2.87	3.49	11.48	16.37	16.17	13.19	18.87	1.36	2.41	3.03	5.67	1.45	1.70	1.61	2.41
$10,000 under $15,000	3.32	4.10	11.18	15.25	16.31	14.11	22.15	1.22	2.75	2.90	5.95	1.34	1.70	1.61	2.77
$15,000 under $20,000	3.61	4.56	10.90	16.23	17.44	14.38	23.13	1.14	2.97	2.72	6.16	1.24	1.60	1.59	3.02
$20,000 or more	2.00	2.59	5.57	7.65	8.62	6.69	10.63	0.38	1.16	0.88	1.47	0.41	0.54	0.60	1.05

Footnote(s) at end of table.

Table J—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amount (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			
											Current-year gains less losses		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	**1.75**	**2.50**	**1.59**	**2.10**	**3.58**	**3.96**	**13.82**	**10.55**	**3.13**	**9.81**	**1.86**	**12.29**	**5.18**	**11.61**
No adjusted gross income	10.25	10.13	8.69	7.98	20.96	16.19	47.73	11.24	35.38	77.88	12.04	84.61	28.39	19.38
$1 under $1,000	21.21	46.01	24.21	32.50	43.82	51.48	0.00	0.00	46.52	65.39	47.64	162.40	81.25	97.33
$1,000 under $2,000	22.14	27.32	21.39	30.73	44.78	52.27	90.91	69.42	37.41	40.25	30.22	128.21	70.74	98.81
$2,000 under $3,000	15.85	19.93	19.41	25.98	35.48	50.62	99.84	99.84	37.82	73.40	22.17	73.32	41.06	63.22
$3,000 under $4,000	16.36	20.40	14.77	21.55	37.83	43.22	0.00	0.00	25.87	31.67	19.61	155.37	49.71	67.08
$4,000 under $5,000	13.87	19.59	16.10	29.06	38.05	43.16	99.92	99.92	26.16	40.96	28.98	45.24	54.86	55.43
$5,000 under $6,000	12.11	16.31	15.62	19.86	28.97	47.30	0.00	0.00	28.11	37.80	27.38	80.00	41.92	52.20
$6,000 under $7,000	12.57	17.53	14.81	27.75	26.77	42.32	0.00	0.00	27.72	48.34	22.34	86.83	84.18	92.25
$7,000 under $8,000	13.16	16.43	14.32	19.24	29.27	55.38	0.00	0.00	22.21	32.33	18.14	83.37	44.03	48.64
$8,000 under $9,000	11.82	15.50	14.31	18.44	28.44	38.28	97.77	97.77	27.07	37.01	22.80	55.02	56.57	74.60
$9,000 under $10,000	12.26	17.40	14.79	21.29	28.29	39.36	99.74	99.74	23.27	39.27	18.79	83.26	72.07	71.38
$10,000 under $11,000	11.19	16.25	13.79	21.30	23.98	35.41	99.89	99.89	23.70	37.31	22.38	282.53	57.33	71.59
$11,000 under $12,000	11.87	17.76	14.24	18.45	39.54	47.65	99.39	98.29	28.56	49.68	17.50	65.28	45.32	55.11
$12,000 under $13,000	11.68	17.58	12.85	18.00	32.83	45.74	97.08	97.26	26.00	48.27	19.44	85.89	42.69	57.27
$13,000 under $14,000	14.05	22.44	12.20	16.80	32.24	36.72	88.55	70.75	23.76	50.07	18.91	53.25	52.02	42.98
$14,000 under $15,000	13.52	19.37	12.56	20.43	35.93	41.92	94.70	94.70	24.03	34.43	18.25	44.98	46.65	53.83
$15,000 under $16,000	11.92	18.70	12.30	22.10	22.62	34.89	72.12	97.13	19.82	36.20	16.74	44.27	57.46	85.44
$16,000 under $17,000	12.82	20.80	10.88	16.33	27.96	44.56	95.13	95.13	26.35	34.96	18.92	34.80	41.34	51.42
$17,000 under $18,000	12.22	19.43	11.54	15.00	27.26	41.25	71.19	78.39	17.80	30.47	17.21	92.66	46.44	50.50
$18,000 under $19,000	11.69	17.71	11.62	21.05	28.64	60.98	99.63	97.67	22.59	30.55	16.41	65.23	39.61	91.61
$19,000 under $20,000	13.27	19.68	11.03	15.94	29.75	51.99	87.01	81.32	24.61	39.91	18.50	63.44	50.88	50.25
$20,000 under $25,000	6.02	10.04	5.14	7.55	13.76	24.27	76.24	70.73	10.68	21.79	7.29	34.08	19.26	27.02
$25,000 under $30,000	6.31	11.54	5.39	8.32	13.71	22.81	48.23	48.92	10.26	29.33	7.53	26.44	21.61	25.44
$30,000 under $40,000	4.81	9.34	4.23	5.98	10.55	15.56	45.13	70.05	7.60	14.37	5.12	30.50	16.24	24.83
$40,000 under $50,000	6.41	11.87	5.00	7.68	11.71	23.92	36.43	51.69	8.97	28.96	5.85	28.01	16.76	22.92
$50,000 under $75,000	3.65	6.51	3.08	4.40	6.35	13.01	27.68	31.04	5.71	16.34	3.00	15.48	9.02	31.61
$75,000 under $100,000	6.15	11.43	5.14	7.05	9.62	22.16	31.41	50.28	12.83	45.44	4.90	49.93	12.78	20.34
$100,000 under $200,000	2.43	4.52	2.43	4.17	3.79	7.87	14.14	23.89	6.84	16.69	1.83	41.23	5.57	12.06
$200,000 under $500,000	2.32	5.76	2.42	4.55	3.15	7.10	10.77	14.18	9.87	29.86	1.54	26.29	4.74	17.45
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**1.90**	**2.68**	**1.70**	**2.21**	**3.81**	**4.03**	**15.22**	**13.97**	**3.22**	**10.25**	**1.94**	**13.30**	**5.50**	**13.97**
No adjusted gross income	28.17	15.47	14.19	12.07	19.50	16.96	42.21	41.04	65.38	57.14	31.27	999.99	21.29	31.43
$1 under $1,000	66.90	60.54	97.27	87.94	75.51	95.66	0.00	0.00	0.00	0.00	86.52	5.09	0.00	0.00
$1,000 under $2,000	99.01	56.00	66.67	57.90	0.00	0.00	93.77	93.87	51.89	59.09	67.29	96.05	0.00	0.00
$2,000 under $3,000	67.67	85.70	99.89	99.89	98.87	98.87	0.00	0.00	42.79	77.66	47.62	487.04	98.97	86.23
$3,000 under $4,000	44.21	50.43	35.32	35.37	70.98	92.16	0.00	0.00	40.45	43.46	29.46	96.33	0.00	0.00
$4,000 under $5,000	23.26	29.69	25.58	36.76	51.94	65.96	0.00	0.00	39.55	56.09	40.96	84.95	0.00	0.00
$5,000 under $6,000	19.50	26.66	24.38	35.77	42.37	52.96	0.00	0.00	36.93	50.38	46.22	76.92	74.68	71.27
$6,000 under $7,000	17.28	24.54	20.33	46.11	39.93	66.69	0.00	0.00	37.87	56.91	28.48	101.76	91.32	96.57
$7,000 under $8,000	16.70	20.24	21.11	31.50	33.79	60.22	0.00	0.00	23.43	33.83	20.86	110.72	52.04	56.09
$8,000 under $9,000	13.84	17.88	16.50	23.19	29.00	41.75	0.00	0.00	29.35	39.75	27.10	70.42	67.26	74.98
$9,000 under $10,000	13.50	19.52	16.66	26.11	30.89	43.67	0.00	0.00	24.08	39.84	22.13	74.00	72.07	71.38
$10,000 under $11,000	11.90	15.51	15.72	20.87	26.16	41.52	99.89	99.89	23.88	37.33	23.31	413.38	67.62	94.61
$11,000 under $12,000	12.65	19.58	16.03	21.63	45.50	52.16	99.39	98.29	29.45	50.07	19.96	61.03	48.59	65.28
$12,000 under $13,000	12.53	18.51	13.74	19.42	35.01	46.97	0.00	0.00	26.51	45.59	20.64	95.97	49.31	72.20
$13,000 under $14,000	14.64	23.51	13.41	19.49	35.98	40.34	88.55	70.75	24.04	50.12	19.79	61.32	58.10	48.63
$14,000 under $15,000	14.37	20.80	13.22	22.49	38.50	43.05	94.70	94.70	24.34	34.48	19.23	56.78	51.65	53.91
$15,000 under $16,000	12.13	19.48	12.96	24.33	24.01	37.44	94.73	94.73	19.83	36.36	18.85	68.14	63.19	93.57
$16,000 under $17,000	13.14	18.44	11.37	16.58	29.47	48.65	95.13	95.13	26.74	35.00	20.33	43.13	47.38	59.00
$17,000 under $18,000	12.71	19.44	12.27	16.38	28.25	43.06	99.91	99.91	17.80	30.47	17.63	126.39	46.45	50.52
$18,000 under $19,000	12.19	18.74	12.03	23.18	29.90	76.96	99.88	99.88	22.97	31.07	17.03	65.03	40.53	91.92
$19,000 under $20,000	13.69	19.89	11.30	17.08	30.99	55.27	99.56	99.56	25.33	42.20	19.00	62.13	53.58	51.83
$20,000 under $25,000	6.19	10.42	5.25	7.87	14.03	24.96	76.24	70.73	10.69	21.79	7.54	39.15	20.44	30.23
$25,000 under $30,000	6.37	11.71	5.47	8.58	13.87	22.90	48.23	48.92	10.31	29.61	7.68	28.72	22.06	26.80
$30,000 under $40,000	4.84	9.44	4.27	6.10	10.61	15.83	45.13	70.05	7.60	14.38	5.16	32.33	16.60	25.43
$40,000 under $50,000	6.46	11.97	5.06	7.18	11.84	24.01	39.04	54.56	9.03	28.99	5.90	28.12	17.25	23.86
$50,000 under $75,000	3.67	6.57	3.10	4.46	6.41	13.03	27.69	31.05	5.72	16.35	3.02	15.49	9.17	33.09
$75,000 under $100,000	6.16	11.46	5.18	7.09	9.63	22.22	31.42	50.34	12.83	45.44	4.91	50.27	12.81	20.69
$100,000 under $200,000	2.43	4.52	2.44	4.19	3.80	7.87	14.14	23.90	6.84	16.69	1.83	41.48	5.59	12.19
$200,000 under $500,000	2.32	5.76	2.43	4.57	3.15	7.10	10.77	14.18	9.89	29.88	1.54	26.57	4.75	17.51
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total nontaxable returns	**4.75**	**6.77**	**4.57**	**5.72**	**10.70**	**18.41**	**32.06**	**12.48**	**13.55**	**24.27**	**6.84**	**32.08**	**14.96**	**17.65**
All returns, summary:														
Under $5,000	6.33	7.52	6.00	6.75	13.85	13.90	37.86	11.55	13.94	24.02	8.92	59.58	19.82	21.11
$5,000 under $10,000	5.43	7.61	6.58	10.35	12.58	20.47	89.79	70.56	11.29	17.69	9.51	45.28	26.41	41.40
$10,000 under $15,000	5.44	8.16	5.82	8.62	14.09	20.27	67.21	51.31	11.16	21.39	8.52	30.39	21.80	35.32
$15,000 under $20,000	5.45	8.70	5.07	8.16	11.93	23.93	47.88	51.65	9.62	17.02	7.80	28.27	20.55	73.37
$20,000 or more	2.20	3.09	1.88	2.38	4.14	4.30	15.66	15.14	3.70	12.32	2.01	14.82	5.65	9.67

Footnote(s) at end of table.

Table J—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Sales of capital assets—Continued													
	Sales of capital assets reported on Schedule D—Continued												Net long-term capital gain in excess of net short-term capital loss	
	Returns with short-term capital gains or losses—Continued				Returns with long-term capital gains or losses								Total	
	Net short-term gain after carryover		Net short-term loss after carryover		Current-year gains less losses		Post-1969 long-term capital loss carryover		Net long-term gain after carryover		Net long-term loss after 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		
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
All returns, total	**3.11**	**3.23**	**2.25**	**6.14**	**1.30**	**1.81**	**5.19**	**13.51**	**1.33**	**1.27**	**2.65**	**8.83**	**1.24**	**1.28**
No adjusted gross income	16.19	10.27	16.15	14.84	7.75	6.35	25.84	23.72	6.44	4.32	19.97	19.83	6.48	4.29
$1 under $1,000	77.35	28.94	51.81	65.42	21.99	33.66	57.52	56.51	19.05	22.37	49.88	51.59	17.91	21.90
$1,000 under $2,000	39.83	61.32	45.98	88.58	19.45	28.18	59.26	71.23	18.09	21.48	39.95	44.51	16.50	21.57
$2,000 under $3,000	38.83	45.29	24.17	53.32	15.03	29.49	52.12	89.17	15.23	20.51	33.98	82.62	14.79	20.69
$3,000 under $4,000	24.59	36.38	27.83	50.72	13.87	44.86	74.12	59.81	13.38	19.27	26.69	44.37	12.07	18.94
$4,000 under $5,000	53.51	43.11	30.08	36.14	13.93	30.80	44.84	51.02	13.33	18.40	32.51	45.34	12.06	17.60
$5,000 under $6,000	57.63	74.18	28.38	68.09	13.08	228.02	42.06	54.53	12.95	19.76	28.93	67.11	12.00	19.52
$6,000 under $7,000	39.21	52.51	27.09	68.22	11.97	31.65	57.55	68.96	11.45	25.59	29.64	41.71	10.61	25.15
$7,000 under $8,000	29.32	48.12	21.99	44.46	12.06	44.84	47.21	58.40	12.24	23.01	22.07	37.22	10.99	23.06
$8,000 under $9,000	34.81	63.88	30.18	52.12	11.76	31.96	60.70	68.48	11.60	22.35	25.06	51.67	10.72	21.78
$9,000 under $10,000	28.61	51.08	23.89	45.57	11.58	18.59	57.90	83.46	11.13	18.15	29.45	75.05	10.16	18.23
$10,000 under $11,000	34.15	52.64	26.54	61.42	11.82	45.85	49.52	69.12	11.02	18.52	24.84	45.71	10.16	17.73
$11,000 under $12,000	29.32	51.95	21.45	34.74	12.38	20.01	43.07	48.90	11.92	14.33	26.71	29.80	11.20	14.28
$12,000 under $13,000	34.03	50.99	21.55	38.88	11.07	25.31	50.83	58.17	11.00	17.57	24.29	37.07	10.40	17.53
$13,000 under $14,000	31.04	63.28	22.21	26.45	12.42	24.66	42.20	51.51	11.80	16.82	25.87	28.42	10.77	16.45
$14,000 under $15,000	27.79	33.17	21.41	34.75	11.11	20.33	34.97	38.79	10.90	14.15	23.68	33.09	10.08	13.90
$15,000 under $16,000	29.46	31.34	20.12	39.04	11.33	37.06	58.17	63.32	11.32	19.23	22.67	38.71	9.90	18.99
$16,000 under $17,000	34.41	65.51	20.69	30.83	10.85	117.32	56.27	62.78	10.69	16.90	23.48	71.26	10.13	17.12
$17,000 under $18,000	25.45	37.79	21.28	28.62	10.87	24.96	43.30	75.12	10.50	14.56	22.89	51.87	9.24	13.83
$18,000 under $19,000	22.23	35.33	21.40	71.44	10.46	31.81	40.44	49.58	10.51	15.11	20.92	43.76	9.62	14.34
$19,000 under $20,000	31.67	37.09	21.20	35.40	10.39	462.21	58.20	81.38	10.14	16.71	26.75	45.30	9.50	16.57
$20,000 under $25,000	11.79	19.78	8.75	16.61	4.84	15.02	23.38	29.05	4.83	8.78	9.84	18.77	4.48	8.73
$25,000 under $30,000	12.54	19.62	8.98	16.37	4.98	11.57	21.97	25.94	5.14	9.59	9.39	15.49	4.65	9.42
$30,000 under $40,000	8.11	13.72	6.38	13.17	3.70	9.54	16.49	38.94	3.83	6.51	7.45	23.05	3.46	6.50
$40,000 under $50,000	9.97	21.81	6.93	14.13	4.32	10.20	17.38	22.05	4.69	7.61	7.74	13.51	4.25	7.52
$50,000 under $75,000	5.19	9.61	3.65	14.41	2.15	6.02	9.26	23.89	2.33	4.59	4.40	15.84	2.18	4.67
$75,000 under $100,000	8.09	12.51	5.90	25.10	3.64	8.30	12.80	37.42	3.84	6.88	7.21	28.49	3.79	7.05
$100,000 under $200,000	3.47	7.45	2.28	21.55	1.27	3.99	5.25	44.58	1.42	3.33	3.16	38.35	1.44	3.14
$200,000 under $500,000	3.05	6.00	1.96	7.70	1.10	2.94	4.52	10.45	1.22	2.58	3.34	11.88	1.28	2.59
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**3.24**	**3.37**	**2.35**	**6.85**	**1.37**	**1.83**	**5.50**	**14.85**	**1.43**	**1.34**	**2.76**	**9.68**	**1.33**	**1.35**
No adjusted gross income	48.40	12.35	14.65	15.75	15.27	8.62	82.73	68.93	14.29	7.12	80.74	46.30	14.61	7.45
$1 under $1,000	0.00	0.00	96.94	96.94	61.89	40.73	0.00	0.00	54.79	36.20	0.00	0.00	54.79	36.14
$1,000 under $2,000	91.29	84.71	99.52	74.30	39.98	48.15	0.00	0.00	41.46	41.74	99.97	99.97	32.42	40.66
$2,000 under $3,000	64.23	64.37	70.42	66.48	40.33	47.76	97.38	97.38	39.08	44.17	99.92	99.92	31.48	41.46
$3,000 under $4,000	35.81	44.55	51.63	62.94	24.75	40.48	99.47	84.00	21.99	35.24	60.16	76.88	19.44	34.04
$4,000 under $5,000	82.09	66.09	47.26	75.02	22.14	42.62	99.97	99.97	21.98	28.51	47.63	56.06	19.22	25.46
$5,000 under $6,000	98.63	87.15	48.35	56.92	20.29	40.73	75.20	99.40	21.84	29.72	40.17	59.07	19.22	29.68
$6,000 under $7,000	48.28	71.77	34.88	80.51	15.98	48.95	76.44	69.41	15.58	41.66	40.04	55.79	14.40	41.17
$7,000 under $8,000	32.47	49.21	25.56	58.95	14.38	60.62	70.71	72.62	15.93	32.89	26.94	49.96	13.53	33.44
$8,000 under $9,000	42.63	78.03	34.90	59.91	13.21	38.75	60.70	68.48	13.93	28.50	26.75	55.43	12.67	27.21
$9,000 under $10,000	32.26	59.76	29.26	53.70	13.05	23.43	62.14	86.81	13.30	23.20	30.75	77.83	11.77	23.33
$10,000 under $11,000	35.36	57.02	28.37	78.06	13.17	48.83	56.85	84.91	12.97	23.06	27.72	61.23	11.60	21.90
$11,000 under $12,000	32.92	52.05	24.62	40.82	13.49	23.17	47.26	55.76	13.61	16.81	28.61	32.77	12.56	16.65
$12,000 under $13,000	34.06	51.06	24.02	44.20	11.66	27.27	50.83	58.17	11.89	19.34	24.52	37.80	11.16	19.51
$13,000 under $14,000	32.75	63.92	23.00	28.47	13.05	29.04	44.29	55.14	12.80	19.05	25.87	28.42	11.43	18.42
$14,000 under $15,000	28.85	34.14	23.16	39.59	11.84	20.24	38.45	41.60	11.73	15.17	24.89	35.68	10.75	14.78
$15,000 under $16,000	30.23	33.40	23.69	49.06	12.10	42.50	68.46	69.69	12.29	21.46	24.63	44.25	10.51	20.81
$16,000 under $17,000	36.37	65.91	22.83	37.68	11.27	125.46	56.27	62.78	11.12	17.83	24.63	76.60	10.34	17.70
$17,000 under $18,000	25.65	37.83	21.95	30.13	11.12	25.61	43.30	75.12	11.00	15.43	23.23	52.46	9.54	14.60
$18,000 under $19,000	22.91	37.45	22.21	71.87	10.67	33.41	42.03	55.84	10.84	15.70	21.16	46.85	9.90	14.91
$19,000 under $20,000	33.23	38.70	21.51	35.57	10.65	556.50	58.20	81.38	10.47	17.51	27.42	46.03	9.80	17.36
$20,000 under $25,000	12.17	20.83	9.08	16.70	4.98	15.70	24.72	30.29	5.00	9.18	10.08	19.73	4.60	9.14
$25,000 under $30,000	12.72	20.04	9.16	17.09	5.04	11.64	22.50	26.87	5.21	9.70	9.57	16.03	4.70	9.53
$30,000 under $40,000	8.17	13.99	6.45	13.56	3.73	9.56	16.80	40.25	3.86	6.58	7.50	23.72	3.48	6.54
$40,000 under $50,000	10.06	22.31	7.00	14.43	4.34	10.13	17.76	22.79	4.71	7.63	7.80	13.81	4.27	7.54
$50,000 under $75,000	5.22	9.81	3.68	14.87	2.16	6.01	9.29	23.93	2.34	4.61	4.42	16.11	2.19	4.69
$75,000 under $100,000	8.11	12.52	5.90	25.31	3.65	8.30	12.81	37.59	3.85	6.89	7.23	28.85	3.80	7.07
$100,000 under $200,000	3.48	7.45	2.28	21.86	1.27	4.00	5.28	44.78	1.42	3.34	3.17	38.50	1.44	3.15
$200,000 under $500,000	3.06	6.02	1.97	7.74	1.10	2.94	4.53	10.47	1.22	2.58	3.34	11.90	1.28	2.60
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total nontaxable returns	**11.31**	**11.09**	**7.96**	**13.33**	**4.31**	**10.20**	**15.33**	**30.64**	**3.78**	**4.02**	**9.67**	**21.27**	**3.72**	**3.87**
All returns, summary:														
Under $5,000	13.11	9.55	11.09	14.41	5.47	5.94	18.98	40.44	4.87	3.91	12.49	28.27	4.68	3.88
$5,000 under $10,000	15.55	25.51	11.65	29.68	5.31	20.44	24.89	37.52	5.21	10.04	11.82	30.56	4.77	10.02
$10,000 under $15,000	14.01	23.97	10.02	20.88	5.19	12.68	20.13	26.57	5.00	7.62	11.20	19.68	4.62	7.48
$15,000 under $20,000	12.34	18.91	9.36	44.66	4.74	43.08	23.81	35.27	4.68	7.50	10.32	27.06	4.23	7.36
$20,000 or more	3.41	3.53	2.42	6.24	1.46	1.69	5.66	16.45	1.54	1.39	2.91	11.00	1.45	1.41

Footnote(s) at end of table.

Table J—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Sales of capital assets—Continued								Sales of property *other* than capital assets				Business or Profession			
	Net long-term capital gain in excess of net short-term capital loss—Continued				Net capital gain		Net capital loss		Net gain		Net loss		Net profit		Net loss	
	Excluded portion		Amount included 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	Number of returns	Amount
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
All returns, total	**1.24**	**1.28**	**1.24**	**1.28**	**1.20**	**1.22**	**2.07**	**2.45**	**3.48**	**4.69**	**4.40**	**7.03**	**0.44**	**0.81**	**0.92**	**1.43**
No adjusted gross income	6.48	4.26	6.48	4.34	6.33	4.11	27.21	34.14	10.85	10.21	12.15	14.83	6.93	6.08	3.58	3.27
$1 under $1,000	17.91	21.89	17.91	21.90	17.46	21.28	0.00	0.00	32.73	54.51	37.36	60.71	7.01	15.63	10.49	13.58
$1,000 under $2,000	16.50	21.58	16.50	21.60	15.60	20.48	57.27	55.28	36.06	53.86	46.28	44.89	5.80	11.02	10.76	18.09
$2,000 under $3,000	14.89	20.80	14.79	20.56	14.40	19.19	24.40	30.65	32.19	42.99	33.18	53.53	5.39	6.78	9.48	14.95
$3,000 under $4,000	12.07	18.95	12.07	18.94	11.34	17.37	24.52	32.94	28.92	45.03	29.37	55.61	4.51	5.49	8.85	13.65
$4,000 under $5,000	12.06	17.60	12.06	17.60	11.93	17.12	25.24	31.60	33.18	40.68	36.97	39.01	4.61	5.45	8.94	17.38
$5,000 under $6,000	12.00	19.52	12.00	19.53	11.95	19.16	24.42	28.88	34.77	35.83	34.94	42.33	4.43	5.23	8.63	13.55
$6,000 under $7,000	10.61	25.15	10.61	25.15	10.42	23.80	22.98	31.76	34.16	51.27	34.57	69.49	4.52	5.39	8.77	13.80
$7,000 under $8,000	10.99	23.06	10.99	23.07	10.58	21.31	18.16	23.06	30.43	37.21	28.65	62.85	4.62	5.53	8.43	12.28
$8,000 under $9,000	10.72	21.77	10.78	21.78	10.52	20.85	22.59	29.26	32.89	38.76	38.13	49.94	4.61	5.59	8.12	11.60
$9,000 under $10,000	10.16	18.23	10.16	18.23	9.92	17.34	21.11	24.08	31.07	38.86	29.01	61.72	4.92	5.92	8.49	13.02
$10,000 under $11,000	10.16	17.73	10.19	17.73	9.89	16.83	21.72	28.71	22.33	36.02	34.97	63.52	4.70	5.92	8.07	13.99
$11,000 under $12,000	11.20	14.28	11.20	14.28	10.80	14.80	19.60	21.24	28.02	38.03	28.20	43.05	4.59	5.88	7.56	11.40
$12,000 under $13,000	10.40	17.53	10.40	17.52	10.25	17.11	18.47	23.58	28.00	31.09	38.63	50.71	4.64	5.93	7.38	11.66
$13,000 under $14,000	10.77	16.45	10.77	16.45	10.52	17.01	18.56	20.04	27.48	30.76	32.13	35.34	4.98	6.52	7.66	11.27
$14,000 under $15,000	10.08	13.90	10.08	13.91	9.98	13.32	19.01	22.27	21.96	28.99	32.15	59.08	4.85	6.41	7.42	11.76
$15,000 under $16,000	9.91	19.01	9.90	18.96	9.61	17.73	17.01	19.12	23.84	23.40	41.37	66.66	4.62	6.27	7.63	12.08
$16,000 under $17,000	10.13	17.12	10.13	17.12	9.94	16.63	17.02	20.63	26.73	29.56	30.85	34.59	5.06	6.65	7.37	10.88
$17,000 under $18,000	9.24	13.83	9.24	13.83	8.93	13.18	17.96	21.96	22.78	28.53	30.70	82.18	4.71	6.53	7.48	11.79
$18,000 under $19,000	9.62	14.34	9.62	14.33	9.25	13.65	17.26	21.51	24.72	49.67	32.09	42.20	4.86	6.77	8.23	12.38
$19,000 under $20,000	9.50	16.57	9.50	16.57	9.29	15.72	19.71	24.46	26.12	41.40	30.60	70.81	4.87	7.12	7.26	11.09
$20,000 under $25,000	4.48	8.73	4.49	8.73	4.37	8.23	7.19	8.77	11.69	19.69	17.46	27.96	2.01	3.16	3.14	5.69
$25,000 under $30,000	4.65	9.42	4.65	9.42	4.53	8.85	7.19	9.34	12.62	28.08	17.05	36.42	2.28	3.64	3.39	5.71
$30,000 under $40,000	3.46	6.50	3.47	6.51	3.32	6.17	5.60	7.03	10.81	14.81	14.08	30.24	1.74	2.91	2.74	4.78
$40,000 under $50,000	4.26	7.52	4.25	7.52	4.09	7.26	6.14	7.68	13.15	23.00	17.06	22.91	2.65	3.74	3.80	6.44
$50,000 under $75,000	2.18	4.68	2.18	4.67	2.09	4.42	3.35	4.05	7.33	12.63	9.75	21.65	1.62	2.51	2.98	5.63
$75,000 under $100,000	3.80	7.05	3.80	7.05	3.69	6.60	5.87	6.62	11.67	18.15	14.49	19.59	3.57	4.57	5.77	7.23
$100,000 under $200,000	1.44	3.14	1.44	3.14	1.39	2.97	2.41	2.75	4.84	9.47	6.43	12.59	1.58	2.46	2.92	5.05
$200,000 under $500,000	1.28	2.59	1.28	2.59	1.25	2.50	2.56	2.77	4.33	8.06	5.20	10.51	2.35	3.67	3.19	4.36
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**1.33**	**1.35**	**1.33**	**1.35**	**1.28**	**1.29**	**2.12**	**2.52**	**4.04**	**5.17**	**5.31**	**7.61**	**0.58**	**0.90**	**1.07**	**1.58**
No adjusted gross income	14.61	7.37	14.61	7.61	14.40	7.13	49.17	66.40	30.30	11.85	25.42	21.30	24.11	12.78	17.75	7.44
$1 under $1,000	54.79	36.14	54.79	36.14	54.79	28.52	0.00	0.00	94.74	98.67	96.88	46.77	64.10	49.43	64.98	64.90
$1,000 under $2,000	32.42	40.66	32.42	40.67	30.87	38.00	70.74	79.59	96.25	73.42	0.00	0.00	73.03	51.86	99.01	98.70
$2,000 under $3,000	31.48	41.46	31.48	41.45	28.78	39.29	63.03	78.54	0.00	0.00	0.00	0.00	50.67	47.64	74.47	75.10
$3,000 under $4,000	19.44	34.04	19.44	34.05	18.15	30.38	49.32	72.99	71.85	69.88	99.77	99.78	9.06	10.68	22.85	32.91
$4,000 under $5,000	19.22	25.45	19.22	25.46	19.22	24.82	44.02	68.97	61.15	84.92	0.00	0.00	7.76	8.94	18.34	40.17
$5,000 under $6,000	19.22	29.68	19.22	29.68	19.22	29.42	34.33	35.70	76.46	51.59	59.90	61.95	7.48	8.90	14.25	22.88
$6,000 under $7,000	14.40	41.17	14.40	41.18	14.07	38.53	27.72	39.90	61.38	82.43	65.78	71.64	7.14	8.65	13.29	19.33
$7,000 under $8,000	13.53	33.44	13.53	33.44	13.02	29.18	21.13	26.47	55.33	73.62	63.81	94.52	6.74	8.18	12.82	22.08
$8,000 under $9,000	12.67	27.20	12.77	27.21	12.51	25.89	23.65	30.59	47.98	58.99	65.45	56.19	5.79	7.11	10.34	15.57
$9,000 under $10,000	11.77	23.32	11.77	23.33	11.44	22.10	23.28	27.12	44.63	44.88	38.78	47.79	5.55	6.86	10.18	15.15
$10,000 under $11,000	11.60	21.89	11.64	21.90	11.23	20.49	23.00	30.34	30.33	47.61	44.03	51.08	5.17	6.63	9.13	17.30
$11,000 under $12,000	12.56	16.64	12.56	16.65	12.06	15.89	21.93	24.38	33.68	48.72	32.22	47.39	5.03	6.57	8.49	12.77
$12,000 under $13,000	11.16	19.51	11.16	19.52	10.98	18.91	19.67	25.18	36.05	39.67	43.65	53.28	5.03	6.59	7.95	12.61
$13,000 under $14,000	11.43	18.42	11.43	18.42	11.16	18.75	18.83	20.55	33.05	38.34	37.51	34.07	5.32	7.13	8.08	12.10
$14,000 under $15,000	10.75	14.78	10.75	14.78	10.63	14.10	19.58	22.71	23.51	30.28	40.80	41.20	5.07	6.74	7.79	12.46
$15,000 under $16,000	10.53	20.84	10.51	20.77	10.19	19.41	18.41	20.47	25.83	28.98	59.17	77.33	4.84	6.58	7.86	12.76
$16,000 under $17,000	10.34	17.70	10.34	17.71	10.17	17.17	17.95	22.43	29.80	33.82	32.51	35.67	5.18	6.91	7.77	11.87
$17,000 under $18,000	9.54	14.60	9.54	14.60	9.21	13.84	18.50	22.46	25.07	34.19	33.57	90.02	4.92	6.91	7.62	12.15
$18,000 under $19,000	9.90	14.91	9.90	14.90	9.51	14.25	17.84	22.45	26.20	53.37	36.35	46.46	5.04	7.15	8.29	12.55
$19,000 under $20,000	9.80	17.36	9.80	17.36	9.62	16.45	19.85	24.80	27.60	38.32	32.02	71.56	5.01	7.29	7.45	11.48
$20,000 under $25,000	4.60	9.14	4.61	9.14	4.49	8.62	7.33	8.95	12.78	22.76	17.73	29.25	2.05	3.25	3.19	5.55
$25,000 under $30,000	4.70	9.53	4.70	9.53	4.58	8.95	7.31	9.54	13.32	18.02	18.05	38.54	2.31	3.70	3.43	5.78
$30,000 under $40,000	3.48	6.54	3.49	6.55	3.34	6.21	5.63	7.10	10.97	15.28	14.57	30.79	1.76	2.96	2.77	4.82
$40,000 under $50,000	4.28	7.54	4.27	7.53	4.10	7.30	6.18	7.75	13.47	24.59	17.55	23.99	2.67	3.79	3.83	6.43
$50,000 under $75,000	2.19	4.69	2.19	4.69	2.10	4.44	3.37	4.08	7.42	12.75	9.85	22.07	1.64	2.54	3.01	5.78
$75,000 under $100,000	3.80	7.07	3.80	7.06	3.69	6.61	5.88	6.64	11.70	18.38	14.59	19.60	3.57	4.59	5.80	7.35
$100,000 under $200,000	1.44	3.15	1.44	3.15	1.39	2.98	2.41	2.75	4.86	9.55	6.45	12.64	1.58	2.46	2.93	5.09
$200,000 under $500,000	1.28	2.60	1.28	2.59	1.25	2.50	2.56	2.77	4.34	8.08	5.20	10.53	2.36	3.68	3.19	4.37
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total nontaxable returns	**3.72**	**3.87**	**3.72**	**3.87**	**3.63**	**3.77**	**8.94**	**10.43**	**6.89**	**10.20**	**7.80**	**12.33**	**1.48**	**2.33**	**2.22**	**2.78**
All returns, summary:																
Under $5,000	4.68	3.86	4.68	3.92	4.54	3.71	13.28	17.32	8.88	9.36	9.84	13.65	1.97	2.82	2.68	2.97
$5,000 under $10,000	4.77	10.02	4.77	10.02	4.67	9.49	9.59	12.08	14.60	20.91	14.63	29.86	1.79	2.32	3.69	5.73
$10,000 under $15,000	4.62	7.48	4.62	7.48	4.52	7.26	8.65	10.28	11.34	17.76	14.84	28.76	1.75	2.53	3.26	5.34
$15,000 under $20,000	4.23	7.37	4.23	7.36	4.10	6.96	7.89	9.69	11.15	22.70	15.23	37.53	1.72	2.76	3.23	5.18
$20,000 or more	1.45	1.41	1.45	1.41	1.40	1.34	2.25	2.63	4.38	6.02	5.84	7.60	0.69	1.05	1.25	1.84

Footnote(s) at end of table.

Table J—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Farm				Partnership									
	Net profit		Net loss		Total income		Total loss		Additional first-year depreciation		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
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)
All returns, total	**3.51**	**4.57**	**2.55**	**2.91**	**2.12**	**2.37**	**1.88**	**1.61**	**16.89**	**24.60**	**2.41**	**2.55**	**2.06**	**1.61**
No adjusted gross income	23.36	18.90	6.32	5.06	12.71	9.12	8.86	3.40	83.21	43.51	18.16	17.21	9.04	3.34
$1 under $1,000	28.66	34.93	20.65	28.26	27.68	59.81	32.52	46.36	0.00	0.00	29.97	44.19	33.50	54.33
$1,000 under $2,000	25.65	25.45	21.29	31.57	28.15	31.12	26.54	32.02	0.00	0.00	30.20	33.39	27.30	32.55
$2,000 under $3,000	22.50	25.09	23.42	36.28	27.82	32.55	21.77	36.13	0.00	0.00	31.57	36.48	22.67	39.86
$3,000 under $4,000	21.82	30.03	21.27	30.62	24.01	37.93	21.90	30.47	99.98	99.98	25.12	36.05	22.91	32.17
$4,000 under $5,000	27.44	29.12	19.01	22.93	21.09	29.75	24.03	29.99	0.00	0.00	22.20	27.63	25.58	33.25
$5,000 under $6,000	19.94	25.10	18.04	25.92	23.66	40.93	23.30	34.87	99.96	99.96	24.80	33.67	26.23	29.03
$6,000 under $7,000	18.53	23.46	20.87	27.90	21.76	25.38	27.41	29.76	0.00	0.00	23.37	26.69	28.98	31.48
$7,000 under $8,000	20.27	24.31	17.30	24.80	21.63	42.64	23.57	51.30	0.00	0.00	23.04	28.55	24.42	37.15
$8,000 under $9,000	19.02	21.84	15.85	22.26	21.40	29.43	21.65	28.89	0.00	0.00	22.03	28.11	22.44	30.27
$9,000 under $10,000	20.31	25.20	19.73	21.87	20.58	27.50	22.38	32.92	99.97	99.97	21.92	28.86	23.63	35.81
$10,000 under $11,000	22.46	25.57	18.38	27.84	22.02	25.33	20.75	29.86	99.72	99.72	23.29	26.96	21.60	32.25
$11,000 under $12,000	21.41	27.39	17.61	22.40	22.00	32.24	21.52	27.60	99.96	99.96	23.42	33.23	22.01	28.36
$12,000 under $13,000	21.39	27.67	16.45	20.65	21.19	34.06	24.39	26.75	0.00	0.00	21.94	35.75	25.96	28.75
$13,000 under $14,000	24.41	29.55	19.14	22.09	17.50	23.65	18.45	36.72	0.00	0.00	18.39	24.14	20.00	45.07
$14,000 under $15,000	20.35	25.21	17.74	19.56	24.95	34.61	23.13	24.78	0.00	0.00	28.55	37.06	23.74	25.69
$15,000 under $16,000	21.95	27.43	16.52	20.36	21.82	30.11	18.91	27.87	96.84	96.78	22.15	30.47	21.01	28.44
$16,000 under $17,000	25.62	31.55	19.66	26.42	21.55	29.26	19.66	27.51	99.41	99.41	24.15	34.71	20.86	26.85
$17,000 under $18,000	21.56	26.58	18.84	23.05	18.52	27.82	19.21	23.70	0.00	0.00	19.26	28.36	20.16	24.40
$18,000 under $19,000	19.26	30.56	18.17	25.83	16.48	26.78	22.27	27.69	81.25	77.86	17.11	26.64	26.45	29.80
$19,000 under $20,000	22.10	28.47	18.72	30.86	18.77	26.32	19.11	49.22	99.89	99.89	19.81	26.79	19.96	50.76
$20,000 under $25,000	11.28	16.26	8.75	13.54	8.65	12.83	8.35	10.64	99.89	99.89	9.06	13.35	8.82	11.16
$25,000 under $30,000	13.36	17.83	9.10	11.96	8.83	14.34	8.37	13.01	90.85	97.97	9.44	15.28	8.82	11.77
$30,000 under $40,000	10.96	15.08	8.52	10.60	6.64	12.05	5.96	8.62	50.43	57.02	7.22	11.91	6.37	8.49
$40,000 under $50,000	16.05	19.63	10.13	13.20	7.58	12.43	6.34	8.40	50.74	82.02	8.42	12.91	8.73	8.07
$50,000 under $75,000	8.61	12.17	6.98	9.48	3.47	6.82	3.15	5.47	31.19	37.95	4.02	6.87	3.49	5.14
$75,000 under $100,000	15.92	21.66	11.04	13.51	4.98	8.30	4.40	5.06	35.17	67.60	6.00	8.97	4.91	5.11
$100,000 under $200,000	7.88	12.13	4.79	6.23	1.84	3.68	1.63	2.89	14.91	63.74	2.34	3.96	1.95	2.96
$200,000 under $500,000	8.66	18.83	4.26	4.95	1.63	3.38	1.44	2.86	14.05	76.09	2.14	3.67	1.78	2.92
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**4.27**	**5.48**	**3.15**	**3.48**	**2.23**	**2.47**	**2.00**	**1.77**	**17.32**	**30.33**	**2.54**	**2.64**	**2.20**	**1.76**
No adjusted gross income	22.67	12.76	29.54	16.57	37.67	11.27	21.55	4.96	65.28	81.43	21.21	9.28	21.80	4.83
$1 under $1,000	0.00	0.00	68.60	80.88	56.95	85.72	86.47	92.56	0.00	0.00	96.94	96.94	86.47	93.76
$1,000 under $2,000	0.00	0.00	97.25	97.25	96.24	74.63	72.73	83.83	0.00	0.00	99.86	67.29	67.41	90.55
$2,000 under $3,000	98.93	98.93	76.70	73.99	56.65	58.44	83.64	41.94	0.00	0.00	61.08	69.18	83.64	9.35
$3,000 under $4,000	44.19	59.81	0.00	0.00	38.83	48.29	55.76	65.96	0.00	0.00	38.87	48.47	55.76	66.29
$4,000 under $5,000	62.53	67.12	64.94	57.16	38.81	44.64	47.97	57.68	0.00	0.00	42.23	49.93	47.97	63.70
$5,000 under $6,000	58.76	54.77	40.73	53.91	35.81	41.21	41.07	37.12	0.00	0.00	35.91	42.17	41.01	39.52
$6,000 under $7,000	33.04	39.95	37.56	39.93	34.41	40.34	47.53	55.17	0.00	0.00	34.43	40.97	52.83	59.60
$7,000 under $8,000	41.24	45.13	25.86	46.53	28.85	64.29	33.60	71.10	0.00	0.00	31.63	45.58	36.05	57.53
$8,000 under $9,000	26.16	31.82	21.53	30.54	25.91	36.37	26.89	43.07	0.00	0.00	26.39	34.04	28.81	47.31
$9,000 under $10,000	26.30	35.04	26.94	31.86	24.55	33.00	27.11	28.11	99.97	99.97	25.57	33.58	28.78	29.97
$10,000 under $11,000	28.19	32.33	21.32	35.69	27.24	36.70	23.74	35.27	0.00	0.00	28.94	38.01	24.64	35.59
$11,000 under $12,000	26.09	38.47	18.63	24.72	25.93	35.29	25.13	32.81	99.96	99.96	26.41	35.81	25.06	33.40
$12,000 under $13,000	27.16	43.74	18.12	24.91	24.62	33.84	29.06	33.65	0.00	0.00	24.64	30.64	31.58	37.26
$13,000 under $14,000	30.44	41.48	20.51	21.46	18.50	24.62	20.25	48.77	0.00	0.00	19.46	26.19	21.95	58.68
$14,000 under $15,000	23.10	30.25	20.32	23.09	26.69	37.55	25.25	27.29	0.00	0.00	29.61	38.31	25.79	27.61
$15,000 under $16,000	27.10	38.49	17.86	23.01	24.15	35.51	21.90	33.32	0.00	0.00	24.46	35.55	24.29	33.72
$16,000 under $17,000	30.37	40.18	20.19	28.27	24.57	34.05	22.00	31.26	0.00	0.00	27.58	40.59	22.01	28.94
$17,000 under $18,000	22.41	28.40	20.04	23.61	20.08	31.04	21.07	25.30	0.00	0.00	20.64	31.45	21.51	25.66
$18,000 under $19,000	21.20	37.35	19.40	27.82	17.29	29.21	24.52	33.98	81.25	77.86	17.57	27.98	30.07	36.04
$19,000 under $20,000	23.80	32.10	19.29	32.74	19.73	27.05	21.33	53.93	99.89	99.89	20.96	27.54	22.43	55.77
$20,000 under $25,000	11.84	17.92	8.91	12.45	9.07	13.95	8.85	11.84	99.89	99.89	9.49	14.43	9.25	12.27
$25,000 under $30,000	14.45	20.53	9.27	12.50	8.94	14.58	8.54	13.70	99.68	99.68	9.57	15.57	8.98	12.43
$30,000 under $40,000	11.17	15.59	8.65	11.07	6.73	12.45	6.05	9.13	50.43	57.02	7.30	12.29	6.46	8.99
$40,000 under $50,000	16.84	21.70	10.31	13.91	7.75	12.90	6.46	8.82	50.78	82.11	8.58	13.39	6.82	8.40
$50,000 under $75,000	8.70	12.40	7.07	9.84	3.50	6.88	3.18	5.51	31.19	37.95	4.05	6.95	3.52	5.20
$75,000 under $100,000	16.03	22.08	11.11	13.56	4.99	8.34	4.41	5.09	35.17	67.60	6.02	9.01	4.92	5.13
$100,000 under $200,000	7.89	12.25	4.81	6.26	1.84	3.69	1.63	2.90	14.91	63.74	2.34	3.96	1.96	2.98
$200,000 under $500,000	8.67	18.87	4.27	4.97	1.63	3.39	1.44	2.87	14.12	76.17	2.14	3.68	1.78	2.93
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total nontaxable returns	**6.25**	**8.19**	**4.43**	**4.46**	**6.59**	**8.55**	**5.51**	**3.87**	**44.04**	**39.74**	**7.51**	**9.89**	**5.84**	**3.80**
All returns, summary:														
Under $5,000	10.11	11.44	5.25	4.75	8.94	8.87	7.04	3.48	64.64	45.46	10.48	12.27	7.26	3.43
$5,000 under $10,000	8.70	10.81	8.12	11.05	9.71	15.52	10.50	20.44	71.39	97.98	10.26	13.21	11.15	16.22
$10,000 under $15,000	9.74	12.19	8.02	11.81	9.41	13.03	9.55	13.70	89.47	71.40	10.01	13.56	10.03	14.86
$15,000 under $20,000	9.70	12.93	8.18	11.65	8.55	13.08	8.89	16.82	57.49	53.27	8.98	13.24	9.66	18.64
$20,000 or more	5.13	6.25	3.76	3.95	2.29	2.56	2.02	1.73	17.18	31.10	2.66	2.74	2.24	1.71

Footnote(s) at end of table.

Table J—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Estate or trust								Small Business Corporation							
	Total income		Total loss		Net income		Net loss		Total income		Total 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
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
All returns, total	**4.11**	**4.93**	**10.09**	**15.68**	**4.16**	**4.95**	**11.48**	**16.17**	**4.91**	**4.64**	**4.82**	**4.48**	**5.06**	**4.82**	**4.95**	**4.59**
No adjusted gross income	20.03	17.11	42.38	36.83	20.68	17.52	43.10	37.25	22.57	16.33	14.86	9.34	23.29	19.03	15.18	9.51
$1 under $1,000	60.53	83.06	88.69	87.33	60.53	83.06	88.69	87.33	69.80	62.07	95.01	75.62	69.80	62.07	95.01	75.62
$1,000 under $2,000	35.86	40.83	99.98	99.98	35.86	40.83	99.98	99.98	57.06	52.81	66.49	52.95	58.21	53.89	66.49	52.98
$2,000 under $3,000	63.11	72.96	70.17	74.41	63.11	72.96	70.17	74.41	45.62	54.58	59.50	54.79	45.63	54.70	59.50	54.90
$3,000 under $4,000	37.82	50.62	96.79	98.87	37.82	50.62	96.79	98.87	56.40	60.92	59.19	47.65	56.71	64.09	59.19	47.30
$4,000 under $5,000	37.94	46.13	0.00	0.00	37.94	46.13	0.00	0.00	64.28	54.65	36.30	51.22	64.28	54.65	36.30	51.22
$5,000 under $6,000	28.20	36.89	99.79	99.79	28.20	36.89	99.79	99.79	67.13	62.80	59.39	47.20	67.13	65.50	68.69	48.65
$6,000 under $7,000	34.62	44.26	99.84	99.84	34.62	44.26	99.84	99.84	85.51	52.42	82.72	59.15	85.67	53.11	83.11	59.49
$7,000 under $8,000	29.60	35.95	70.72	94.78	29.60	36.08	99.97	99.97	59.26	90.30	40.98	61.43	59.26	90.45	40.99	61.47
$8,000 under $9,000	30.05	41.10	0.00	0.00	30.05	41.10	0.00	0.00	77.63	93.24	32.44	47.38	82.97	96.67	32.44	47.90
$9,000 under $10,000	33.23	42.27	99.97	99.97	35.25	42.32	99.97	99.97	63.83	63.93	51.69	58.23	63.85	63.99	51.69	58.24
$10,000 under $11,000	54.56	61.27	86.10	86.10	54.56	61.27	86.10	86.10	73.00	71.79	48.55	82.79	73.00	71.79	48.55	82.79
$11,000 under $12,000	30.08	33.98	97.04	97.04	30.11	33.99	97.04	97.04	38.19	65.28	39.33	48.47	38.19	65.29	39.33	48.48
$12,000 under $13,000	53.19	52.28	0.00	0.00	53.19	52.28	0.00	0.00	52.74	65.27	62.99	65.68	53.60	68.18	62.99	66.37
$13,000 under $14,000	43.01	47.24	99.94	99.94	43.01	46.91	0.00	0.00	64.90	96.59	40.40	50.99	64.90	96.59	40.40	50.99
$14,000 under $15,000	33.30	44.52	69.72	94.13	33.30	44.52	69.72	94.13	46.25	54.96	36.44	47.03	46.25	54.96	36.44	47.03
$15,000 under $16,000	33.09	45.41	99.97	99.97	33.09	45.41	99.97	99.97	67.47	80.54	46.06	57.09	69.25	80.60	46.08	57.11
$16,000 under $17,000	27.12	29.46	70.90	79.14	27.12	29.73	0.00	0.00	33.97	55.55	37.16	54.66	37.70	74.39	37.16	52.16
$17,000 under $18,000	34.73	55.29	68.80	69.30	35.87	55.62	68.80	69.28	39.82	48.61	52.15	66.54	39.82	48.52	53.54	73.49
$18,000 under $19,000	25.84	39.41	0.00	0.00	25.84	39.41	0.00	0.00	31.84	40.24	37.42	35.49	33.40	44.08	37.42	35.09
$19,000 under $20,000	30.54	47.64	58.03	50.42	32.07	49.29	81.37	70.72	54.67	79.64	32.52	40.88	54.67	79.64	32.52	40.88
$20,000 under $25,000	16.04	25.57	45.71	59.72	16.48	25.83	51.12	65.82	19.54	29.51	19.14	23.97	20.42	29.88	19.14	24.06
$25,000 under $30,000	16.41	25.09	38.50	64.05	16.41	25.06	47.87	49.91	18.33	27.71	21.00	26.79	18.34	27.77	21.30	26.85
$30,000 under $40,000	12.11	21.79	30.06	39.83	12.24	21.61	35.10	44.38	13.96	17.82	16.96	25.02	14.26	18.01	17.55	26.26
$40,000 under $50,000	13.66	26.70	37.84	70.63	13.85	27.73	47.58	69.31	15.72	22.11	17.74	17.11	15.91	22.58	18.18	17.74
$50,000 under $75,000	7.29	14.07	16.35	36.87	7.36	14.15	18.07	38.79	8.64	14.33	9.26	12.34	8.97	14.95	9.55	12.45
$75,000 under $100,000	10.84	18.08	21.78	30.04	11.06	18.20	24.77	31.19	13.23	20.89	11.99	12.88	13.65	21.10	12.37	13.06
$100,000 under $200,000	4.38	8.51	10.30	20.51	4.41	8.47	11.56	22.26	4.79	7.30	4.85	7.59	4.97	7.55	5.09	7.96
$200,000 under $500,000	3.65	8.36	8.59	18.40	3.71	8.42	9.53	19.42	3.91	7.19	3.96	6.44	4.13	7.30	4.21	6.58
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**4.25**	**5.06**	**10.68**	**16.50**	**4.30**	**5.08**	**12.20**	**16.02**	**5.15**	**4.85**	**5.43**	**4.49**	**5.30**	**5.01**	**5.60**	**4.49**
No adjusted gross income	21.22	35.50	45.61	39.58	21.35	36.15	52.37	41.08	63.03	5.95	53.11	9.42	23.44	6.23	54.23	9.29
$1 under $1,000	0.00	0.00	88.69	87.33	0.00	0.00	88.69	87.33	0.00	0.00	94.91	1.28	0.00	0.00	94.91	1.28
$1,000 under $2,000	70.70	79.72	99.98	99.98	70.70	79.72	99.98	99.98	97.92	74.09	66.27	66.51	97.92	74.09	66.27	66.51
$2,000 under $3,000	75.54	75.46	99.66	88.78	75.54	75.46	99.66	88.78	57.71	59.82	0.00	0.00	57.73	59.96	0.00	0.00
$3,000 under $4,000	56.58	69.77	0.00	0.00	56.58	69.77	0.00	0.00	67.57	52.17	60.78	73.04	68.18	59.90	60.78	72.18
$4,000 under $5,000	44.59	56.53	0.00	0.00	44.59	56.53	0.00	0.00	72.31	83.13	63.18	72.66	72.31	83.13	63.18	72.66
$5,000 under $6,000	35.45	49.50	0.00	0.00	35.45	49.50	0.00	0.00	78.72	67.36	70.36	84.43	78.72	69.18	57.68	64.98
$6,000 under $7,000	36.94	45.84	99.84	99.84	36.94	45.84	99.84	99.84	88.59	59.55	70.14	86.06	88.76	60.47	87.09	87.09
$7,000 under $8,000	29.60	35.95	99.98	99.98	29.60	36.08	0.00	0.00	99.47	97.80	71.65	62.65	99.47	97.97	71.69	62.96
$8,000 under $9,000	32.87	44.16	0.00	0.00	32.87	44.16	0.00	0.00	84.76	98.93	44.30	58.26	84.76	98.93	44.30	58.26
$9,000 under $10,000	33.80	43.28	99.97	99.97	35.93	43.34	99.97	99.97	63.85	63.99	53.28	59.98	63.85	63.99	53.28	59.98
$10,000 under $11,000	59.69	63.36	86.10	86.10	59.69	63.36	86.10	86.10	80.56	98.30	68.63	61.28	80.56	98.30	68.63	61.28
$11,000 under $12,000	30.08	33.98	97.04	97.04	30.11	33.99	97.04	97.04	41.80	66.37	57.49	66.97	41.80	66.38	57.49	67.00
$12,000 under $13,000	67.17	81.63	0.00	0.00	67.17	81.63	0.00	0.00	69.06	73.22	78.77	65.90	70.92	82.82	78.77	71.11
$13,000 under $14,000	43.01	47.24	99.94	99.94	43.01	46.91	0.00	0.00	70.70	99.93	45.83	65.64	70.70	99.93	45.83	65.64
$14,000 under $15,000	33.30	44.52	69.72	94.13	33.30	44.52	69.72	94.13	54.99	55.99	41.90	57.85	54.99	55.99	41.90	57.85
$15,000 under $16,000	34.11	45.55	99.97	99.97	34.11	45.55	99.97	99.97	84.13	78.62	68.40	47.04	84.13	78.87	68.50	47.22
$16,000 under $17,000	27.12	29.46	70.90	79.14	27.12	29.73	0.00	0.00	34.26	56.90	41.11	63.76	38.17	77.26	41.11	61.74
$17,000 under $18,000	34.74	55.29	81.71	83.08	35.87	55.62	81.71	83.14	42.94	56.05	71.26	79.14	42.94	56.05	71.26	79.14
$18,000 under $19,000	25.84	39.41	0.00	0.00	25.84	39.41	0.00	0.00	33.17	41.69	50.98	56.54	34.35	44.95	50.98	52.98
$19,000 under $20,000	30.54	47.65	58.03	50.42	32.08	49.30	81.37	70.72	54.67	79.64	33.95	43.19	54.67	79.64	33.95	43.19
$20,000 under $25,000	16.29	25.82	53.21	45.26	16.50	25.85	53.21	43.98	20.88	32.97	20.37	28.42	21.35	33.02	20.38	28.46
$25,000 under $30,000	16.82	25.40	41.00	64.12	16.82	25.39	47.87	49.91	18.45	28.40	21.47	30.24	18.47	28.45	21.79	30.31
$30,000 under $40,000	12.29	22.12	31.93	41.17	12.42	21.95	38.19	47.24	14.08	18.17	17.94	28.68	14.36	18.32	18.61	30.16
$40,000 under $50,000	13.68	26.70	38.04	70.71	13.87	27.73	48.01	69.43	15.99	23.07	18.59	19.14	16.19	23.48	19.01	19.63
$50,000 under $75,000	7.32	14.21	16.46	38.66	7.39	14.29	18.22	40.84	8.74	14.64	9.43	12.92	9.08	15.24	9.72	13.06
$75,000 under $100,000	10.84	18.08	21.78	30.04	11.06	18.21	24.77	31.19	13.27	20.90	12.18	13.14	13.65	21.10	12.59	13.33
$100,000 under $200,000	4.38	8.52	10.30	20.96	4.42	8.48	11.57	22.81	4.80	7.31	4.87	7.52	4.98	7.56	5.10	7.88
$200,000 under $500,000	3.66	8.37	8.61	18.53	3.71	8.43	9.55	19.56	3.92	7.20	3.96	6.47	4.13	7.30	4.22	6.60
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total nontaxable returns	**16.13**	**15.90**	**30.03**	**32.98**	**16.41**	**16.23**	**32.99**	**33.47**	**16.07**	**16.22**	**10.14**	**8.45**	**17.03**	**17.83**	**10.32**	**8.59**
All returns, summary:																
Under $5,000	17.23	14.72	37.02	36.73	17.31	14.92	37.43	37.15	18.87	14.53	12.95	8.91	19.95	16.57	13.14	9.06
$5,000 under $10,000	13.79	17.96	53.27	69.12	13.93	17.99	62.68	71.99	30.84	42.28	21.50	27.88	31.15	43.24	21.98	28.10
$10,000 under $15,000	17.67	21.97	59.32	70.45	17.68	21.94	69.30	84.11	24.02	37.52	20.99	27.34	24.05	37.72	20.99	27.42
$15,000 under $20,000	13.25	21.35	37.76	50.35	13.43	21.53	46.82	58.07	18.29	39.22	17.73	25.22	19.26	42.40	17.78	23.84
$20,000 or more	4.67	5.61	10.81	17.18	4.72	5.63	12.23	16.78	5.35	4.60	5.58	4.25	5.52	4.74	5.79	4.41

Footnote(s) at end of table.

Table J—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Unemployment compensation				Other Income				Statutory adjustments					
	Total		In adjusted gross income		Net income		Net loss		Total		Disability income exclusion		Payments to an individual retirement arrangement	
	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
	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)
All returns, total	**1.32**	**1.89**	**2.39**	**3.42**	**1.84**	**3.33**	**4.78**	**3.10**	**0.83**	**1.18**	**7.76**	**8.50**	**1.70**	**1.85**
No adjusted gross income	15.89	20.96	86.65	70.47	13.65	13.15	8.68	3.48	10.62	13.88	37.73	37.49	23.80	24.47
$1 under $1,000	12.68	15.94	0.00	0.00	30.71	31.99	39.93	42.35	20.37	28.10	40.37	41.47	44.67	58.32
$1,000 under $2,000	9.10	12.76	0.00	0.00	21.09	26.92	51.54	56.16	16.13	22.12	36.55	38.18	44.56	50.68
$2,000 under $3,000	8.29	10.81	99.98	99.98	18.34	43.99	45.60	44.37	13.79	20.33	32.19	33.39	41.12	45.17
$3,000 under $4,000	7.58	9.81	99.97	99.97	16.40	20.27	38.82	50.53	10.75	14.57	31.30	31.45	37.30	42.83
$4,000 under $5,000	7.51	9.78	0.00	0.00	14.62	24.45	31.49	47.85	9.94	14.18	27.64	29.05	28.20	31.62
$5,000 under $6,000	6.65	9.34	99.98	99.98	13.98	19.42	44.05	62.11	8.65	12.13	30.66	35.10	24.22	28.01
$6,000 under $7,000	7.18	9.39	78.23	84.20	15.46	26.32	46.87	43.30	8.48	18.25	28.52	30.60	24.48	26.15
$7,000 under $8,000	7.29	10.25	44.99	50.41	15.83	22.88	41.65	57.39	7.87	10.59	27.17	28.53	19.57	22.09
$8,000 under $9,000	7.30	10.83	57.80	72.68	16.03	32.85	37.58	59.68	7.60	10.87	24.50	25.87	20.21	24.00
$9,000 under $10,000	7.51	10.45	0.00	0.00	13.81	26.43	40.61	39.55	7.36	11.42	26.42	28.84	17.62	19.28
$10,000 under $11,000	7.14	10.77	70.83	95.92	13.21	22.00	33.85	41.61	7.02	9.87	34.17	35.19	17.98	19.43
$11,000 under $12,000	7.82	11.44	77.33	77.28	15.47	29.42	39.61	55.42	6.80	10.23	42.48	47.28	16.17	26.33
$12,000 under $13,000	8.11	11.22	99.87	99.87	15.05	22.94	40.77	61.98	7.05	11.25	46.30	46.71	15.44	16.85
$13,000 under $14,000	8.02	11.15	0.00	0.00	14.78	29.16	45.40	58.83	6.92	9.70	57.77	65.32	14.68	14.94
$14,000 under $15,000	7.91	11.13	57.39	70.90	13.53	29.89	43.02	58.21	6.50	8.63	42.81	45.91	14.06	14.57
$15,000 under $16,000	7.60	10.47	99.87	99.87	12.53	22.81	43.49	55.32	6.14	9.00	39.61	43.01	13.19	14.66
$16,000 under $17,000	8.21	11.59	52.35	57.49	12.94	27.50	43.98	76.27	6.35	9.22	54.75	56.01	14.73	16.07
$17,000 under $18,000	7.66	10.34	70.73	80.52	12.96	31.26	62.85	55.91	6.18	8.99	60.40	60.38	14.28	15.19
$18,000 under $19,000	8.51	11.59	27.65	39.53	13.80	29.86	42.27	47.95	6.16	9.00	57.84	62.03	12.85	14.38
$19,000 under $20,000	7.98	10.27	28.78	42.38	12.81	27.19	48.08	64.90	6.27	9.34	71.68	71.55	14.26	15.52
$20,000 under $25,000	3.74	5.09	6.71	9.82	5.80	12.46	21.90	33.89	2.62	4.19	0.00	0.00	5.41	5.94
$25,000 under $30,000	4.45	6.59	4.45	5.89	5.98	10.86	21.62	28.47	2.72	4.21	0.00	0.00	5.53	6.04
$30,000 under $40,000	4.11	5.77	4.11	5.66	4.75	11.50	17.15	19.96	2.09	3.14	0.00	0.00	4.09	4.51
$40,000 under $50,000	7.16	10.88	7.16	10.88	6.14	14.21	17.96	27.12	2.79	3.91	0.00	0.00	4.81	5.17
$50,000 under $75,000	7.17	9.58	7.17	9.58	3.75	9.93	11.18	16.81	1.57	2.78	0.00	0.00	2.90	3.39
$75,000 under $100,000	21.99	26.30	21.99	26.30	6.68	17.11	15.80	18.98	3.29	4.24	0.00	0.00	5.47	5.78
$100,000 under $200,000	17.24	21.05	17.24	21.05	2.91	8.19	8.09	11.50	1.41	2.71	0.00	0.00	2.89	8.65
$200,000 under $500,000	22.95	27.75	22.95	27.75	2.70	7.59	6.71	9.85	1.65	3.39	0.00	0.00	3.30	3.83
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**1.45**	**2.09**	**2.40**	**3.43**	**1.95**	**3.43**	**6.33**	**6.60**	**0.86**	**1.20**	**10.17**	**11.42**	**1.73**	**1.88**
No adjusted gross income	94.21	97.08	0.00	0.00	15.79	12.61	46.99	12.70	15.65	17.93	0.00	0.00	25.58	26.72
$1 under $1,000	0.00	0.00	0.00	0.00	0.00	0.00	64.87	69.10	0.00	0.00	0.00	0.00	0.00	0.00
$1,000 under $2,000	0.00	0.00	0.00	0.00	73.45	65.28	0.00	0.00	44.78	72.82	0.00	0.00	0.00	0.00
$2,000 under $3,000	99.97	99.97	0.00	0.00	70.72	85.66	82.34	77.86	56.94	52.74	0.00	0.00	0.00	0.00
$3,000 under $4,000	12.10	15.17	0.00	0.00	27.33	32.53	99.93	99.87	19.46	27.66	62.71	64.53	78.84	71.75
$4,000 under $5,000	10.18	13.73	0.00	0.00	23.98	39.36	49.94	63.31	13.95	21.05	48.22	46.19	39.29	41.86
$5,000 under $6,000	8.69	11.78	99.98	99.98	22.25	29.47	89.68	66.48	11.26	16.08	50.35	55.68	31.67	35.70
$6,000 under $7,000	9.37	12.53	78.23	84.20	18.74	32.99	57.80	59.27	10.24	24.76	36.59	38.33	30.63	34.65
$7,000 under $8,000	9.20	12.35	50.34	55.15	19.90	26.84	54.96	76.35	9.06	12.56	32.36	34.43	22.64	24.96
$8,000 under $9,000	8.01	12.28	57.80	72.68	18.88	27.54	39.58	60.81	8.39	11.91	26.02	27.57	23.65	27.12
$9,000 under $10,000	7.93	11.19	0.00	0.00	14.97	29.58	70.33	63.51	7.82	12.45	28.99	32.09	19.77	21.41
$10,000 under $11,000	7.32	11.10	70.83	95.92	14.19	23.22	38.99	46.27	7.31	10.26	34.17	35.19	18.91	20.19
$11,000 under $12,000	7.95	11.34	77.33	77.28	17.01	34.14	42.53	63.07	7.03	10.38	42.48	47.28	17.11	27.60
$12,000 under $13,000	8.29	11.59	99.87	99.87	15.64	23.17	48.31	79.70	7.26	11.68	46.30	46.71	15.94	17.34
$13,000 under $14,000	8.14	11.39	0.00	0.00	15.44	24.50	60.13	88.36	7.08	9.61	57.77	65.32	15.12	15.35
$14,000 under $15,000	8.03	11.30	57.39	70.90	14.29	30.87	45.01	47.19	6.60	8.66	44.93	48.56	14.41	14.99
$15,000 under $16,000	7.64	10.54	99.87	99.87	13.20	25.16	48.19	55.83	6.27	9.17	43.14	44.06	13.54	15.07
$16,000 under $17,000	8.24	11.70	52.35	57.49	13.28	29.42	44.13	77.16	6.45	9.37	54.75	56.01	14.79	16.12
$17,000 under $18,000	7.71	10.42	70.73	80.52	13.36	31.89	63.32	58.33	6.27	9.20	60.40	60.38	14.50	15.53
$18,000 under $19,000	8.57	11.63	27.65	39.53	14.15	30.75	48.50	65.50	6.23	9.16	57.84	62.03	12.99	14.51
$19,000 under $20,000	8.03	10.31	28.78	42.38	13.08	28.66	55.02	36.85	6.33	9.49	71.68	71.55	14.45	15.73
$20,000 under $25,000	3.74	5.10	6.72	9.83	5.85	12.48	22.02	35.69	2.64	4.24	0.00	0.00	5.48	6.03
$25,000 under $30,000	4.46	6.61	4.46	5.90	6.03	10.76	23.25	29.89	2.73	4.22	0.00	0.00	5.55	6.07
$30,000 under $40,000	4.11	5.78	4.11	5.66	4.76	11.55	17.78	21.44	2.10	3.17	0.00	0.00	4.11	4.54
$40,000 under $50,000	7.16	10.91	7.16	10.91	6.19	12.40	19.29	32.61	2.80	3.78	0.00	0.00	4.84	5.18
$50,000 under $75,000	7.17	9.58	7.17	9.58	3.77	9.99	11.54	17.92	1.58	2.79	0.00	0.00	2.91	3.40
$75,000 under $100,000	21.99	26.30	21.99	26.30	6.71	12.55	15.98	19.97	3.30	4.30	0.00	0.00	5.47	5.78
$100,000 under $200,000	17.48	21.19	17.48	21.19	2.91	8.15	8.12	11.75	1.41	2.73	0.00	0.00	2.89	8.66
$200,000 under $500,000	22.95	27.75	22.95	27.75	2.70	7.63	6.73	9.93	1.65	3.40	0.00	0.00	3.30	3.83
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total nontaxable returns	**3.30**	**4.45**	**37.72**	**49.24**	**5.71**	**11.31**	**7.37**	**3.52**	**3.85**	**5.54**	**12.08**	**12.76**	**9.01**	**10.46**
All returns, summary:														
Under $5,000	3.67	4.86	70.52	80.79	7.15	10.26	7.93	3.43	5.08	7.02	13.62	14.07	15.39	16.25
$5,000 under $10,000	3.14	4.44	30.76	36.78	6.62	11.16	20.49	30.11	3.45	5.77	12.15	13.11	9.26	10.52
$10,000 under $15,000	3.35	4.88	43.11	62.62	6.36	12.05	17.95	24.34	2.98	4.41	19.24	20.48	6.92	8.47
$15,000 under $20,000	3.41	4.75	17.87	25.58	5.74	12.88	23.00	36.42	2.68	4.03	24.10	27.06	6.12	6.73
$20,000 or more	2.10	3.02	2.42	3.47	2.21	4.01	6.81	6.78	0.95	1.33	0.00	0.00	1.87	2.02

Footnote(s) at end of table.

Table J—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Statutory adjustments—Continued											
	Payments to a self-employed retirement (Keogh) plan		Employee business expenses		Moving expenses		Forfeited interest penalty		Alimony paid		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
	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)
All returns, total	**2.68**	**2.52**	**1.26**	**1.83**	**2.87**	**3.49**	**2.44**	**4.85**	**4.47**	**5.09**	**9.80**	**9.45**
No adjusted gross income	49.29	25.44	17.08	21.77	26.23	29.99	24.63	35.37	26.90	22.59	86.01	92.56
$1 under $1,000	98.95	96.38	40.50	55.53	57.73	55.61	47.60	60.37	72.36	74.16	87.85	93.32
$1,000 under $2,000	99.70	99.75	30.82	35.27	71.23	85.99	24.74	41.27	77.12	96.47	99.85	99.85
$2,000 under $3,000	95.94	95.94	21.99	32.44	51.38	41.48	26.93	48.27	64.26	69.50	0.00	0.00
$3,000 under $4,000	80.57	98.25	17.14	23.64	35.46	39.18	19.96	27.09	49.20	48.17	72.67	72.21
$4,000 under $5,000	54.75	64.85	16.76	21.43	23.79	28.09	20.20	33.83	52.58	53.09	0.00	0.00
$5,000 under $6,000	53.27	54.43	13.59	16.55	23.83	34.22	17.03	26.55	63.44	55.67	99.96	99.96
$6,000 under $7,000	59.20	64.87	13.83	16.81	20.29	37.69	16.89	24.32	48.41	93.21	99.85	99.85
$7,000 under $8,000	43.89	40.02	12.85	15.16	18.31	21.85	16.21	29.57	73.81	64.04	0.00	0.00
$8,000 under $9,000	67.33	70.54	11.52	15.95	21.02	27.76	15.51	22.02	29.90	33.94	99.85	99.85
$9,000 under $10,000	51.97	55.88	11.72	15.84	19.17	25.24	15.77	21.15	48.82	50.03	0.00	0.00
$10,000 under $11,000	53.46	60.97	10.13	13.24	17.82	22.35	16.24	27.29	41.17	42.65	68.29	68.29
$11,000 under $12,000	50.69	38.71	10.37	14.23	17.01	25.24	14.48	29.75	36.70	54.03	99.16	98.12
$12,000 under $13,000	48.30	52.68	10.47	16.38	18.21	23.36	15.72	25.52	39.72	35.14	0.00	0.00
$13,000 under $14,000	29.30	31.92	9.72	13.84	20.29	25.04	17.63	32.06	40.62	48.58	37.07	28.91
$14,000 under $15,000	31.92	38.31	9.55	12.04	15.80	20.96	15.58	33.57	53.88	53.69	0.00	0.00
$15,000 under $16,000	25.92	32.04	8.61	12.47	16.18	23.83	16.50	26.37	29.65	38.82	71.44	70.72
$16,000 under $17,000	29.70	34.58	8.38	12.04	21.24	27.16	17.76	28.55	32.00	36.89	99.97	99.97
$17,000 under $18,000	26.89	30.06	8.82	12.49	16.01	19.17	14.88	33.86	33.92	33.81	0.00	0.00
$18,000 under $19,000	26.46	26.90	8.84	13.16	17.81	23.01	17.77	28.37	34.63	42.22	99.93	99.95
$19,000 under $20,000	31.11	37.72	8.49	11.70	18.76	21.37	16.53	28.74	30.77	31.81	70.68	87.10
$20,000 under $25,000	12.44	13.86	3.68	6.08	8.24	11.21	7.53	16.67	15.70	18.00	47.69	63.82
$25,000 under $30,000	11.68	14.17	3.73	5.68	9.09	12.52	7.90	15.94	13.72	18.10	54.50	62.76
$30,000 under $40,000	7.69	8.97	2.99	4.68	8.04	10.41	6.41	13.45	11.60	13.23	58.84	48.78
$40,000 under $50,000	8.12	8.33	4.04	5.77	10.04	11.56	8.41	18.77	12.88	18.65	30.19	33.64
$50,000 under $75,000	4.53	5.15	2.66	5.00	6.39	8.04	5.13	12.87	8.41	10.31	16.69	18.62
$75,000 under $100,000	6.75	7.19	5.55	8.05	11.53	12.61	10.46	22.46	12.26	12.00	19.38	21.04
$100,000 under $200,000	3.08	3.39	2.78	4.84	6.74	9.58	5.79	10.87	5.64	7.06	8.78	13.80
$200,000 under $500,000	3.51	3.98	3.36	7.53	8.97	14.96	6.69	16.26	5.39	6.81	6.48	11.82
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**2.65**	**2.55**	**1.29**	**1.88**	**2.97**	**3.59**	**2.53**	**5.07**	**4.69**	**5.10**	**10.59**	**10.35**
No adjusted gross income	34.18	33.66	23.37	24.08	73.40	63.56	63.09	34.51	26.03	30.01	93.47	97.02
$1 under $1,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000 under $2,000	0.00	0.00	93.77	72.79	0.00	0.00	44.89	73.35	0.00	0.00	0.00	0.00
$2,000 under $3,000	0.00	0.00	0.00	0.00	99.97	99.97	70.69	76.16	99.55	99.55	0.00	0.00
$3,000 under $4,000	0.00	0.00	30.57	45.24	65.12	74.17	28.51	45.13	99.86	99.86	0.00	0.00
$4,000 under $5,000	73.26	82.69	22.70	33.18	32.12	40.11	28.23	46.94	0.00	0.00	0.00	0.00
$5,000 under $6,000	0.00	0.00	18.35	23.30	26.88	36.84	20.24	28.68	72.34	76.14	0.00	0.00
$6,000 under $7,000	0.00	0.00	17.09	22.45	25.20	47.37	18.94	28.36	64.89	98.01	0.00	0.00
$7,000 under $8,000	50.85	41.31	15.08	18.55	21.78	26.13	17.61	31.41	73.86	64.62	0.00	0.00
$8,000 under $9,000	99.89	99.89	12.79	17.57	23.28	29.00	16.25	23.17	36.27	43.88	0.00	0.00
$9,000 under $10,000	58.05	64.05	12.23	16.97	20.23	27.40	16.20	21.78	51.34	50.19	0.00	0.00
$10,000 under $11,000	51.13	54.80	10.69	14.13	18.45	23.11	16.55	27.51	41.36	44.42	99.96	99.96
$11,000 under $12,000	56.25	45.60	10.62	14.15	17.37	25.91	14.76	30.52	42.94	67.22	97.04	97.04
$12,000 under $13,000	99.92	99.92	10.77	16.75	18.45	23.49	15.99	26.05	43.29	41.65	0.00	0.00
$13,000 under $14,000	33.99	37.81	9.96	13.68	20.66	25.49	18.01	32.28	42.42	55.50	37.07	28.91
$14,000 under $15,000	33.61	39.71	9.61	11.94	15.91	20.99	15.94	34.17	58.53	61.65	0.00	0.00
$15,000 under $16,000	27.54	34.33	8.69	12.54	16.42	24.88	16.99	27.66	30.38	34.29	71.44	70.72
$16,000 under $17,000	31.86	38.01	8.48	12.12	21.39	27.29	17.82	28.89	34.99	43.07	0.00	0.00
$17,000 under $18,000	29.05	32.38	8.96	12.90	16.15	19.34	15.04	34.07	33.92	33.81	0.00	0.00
$18,000 under $19,000	27.28	27.34	8.97	13.49	17.81	23.01	18.11	28.47	35.50	46.22	99.98	99.98
$19,000 under $20,000	31.12	37.78	8.54	11.84	19.17	22.44	16.68	28.84	31.47	32.99	70.68	87.10
$20,000 under $25,000	13.00	14.39	3.70	6.14	8.27	11.25	7.59	16.69	16.02	18.84	47.69	63.82
$25,000 under $30,000	11.81	14.91	3.75	5.70	9.13	12.53	7.90	15.94	13.80	18.16	65.69	79.60
$30,000 under $40,000	7.74	9.06	3.00	4.71	8.06	10.43	6.43	13.58	11.69	13.50	67.95	54.18
$40,000 under $50,000	8.21	8.43	4.06	5.80	10.08	11.58	8.42	18.79	13.26	14.02	31.73	34.17
$50,000 under $75,000	4.53	5.16	2.67	5.00	6.43	8.10	5.13	12.88	8.50	10.52	17.62	19.36
$75,000 under $100,000	6.76	7.20	5.56	8.07	11.82	12.84	10.46	22.46	12.38	12.13	21.91	24.15
$100,000 under $200,000	3.09	3.39	2.79	4.86	6.80	9.65	5.81	10.90	5.65	7.09	9.17	14.29
$200,000 under $500,000	3.51	3.99	3.37	7.55	9.11	15.13	6.69	16.26	5.40	6.83	6.82	12.57
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total nontaxable returns	**15.91**	**15.99**	**6.23**	**8.21**	**11.08**	**14.36**	**9.43**	**14.99**	**14.88**	**21.53**	**27.16**	**28.19**
All returns, summary:												
Under $5,000	31.46	34.79	8.67	11.39	14.92	16.51	10.20	16.39	20.79	18.71	51.73	52.53
$5,000 under $10,000	26.85	26.49	5.58	7.25	9.05	12.94	7.16	11.05	23.38	67.19	70.70	83.82
$10,000 under $15,000	18.63	19.67	4.44	6.25	7.85	10.56	7.02	13.51	18.52	24.29	35.44	42.96
$15,000 under $20,000	12.95	14.28	3.79	5.50	7.87	10.24	7.36	14.14	14.36	16.54	39.00	47.22
$20,000 or more	2.69	2.59	1.46	2.17	3.68	4.24	3.10	6.73	5.05	4.95	9.85	9.93

Footnote(s) at end of table.

Table J—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Statutory adjustments—Continued: Other adjustments: Number of returns	Statutory adjustments—Continued: Other adjustments: Amount	Net adjustment for windfall profit tax withheld[1]: Number of returns	Net adjustment for windfall profit tax withheld[1]: Amount	Exemption amount	Excess itemized deductions: Number of returns	Excess itemized deductions: Amount	Unused zero bracket amount: Number of returns	Unused zero bracket amount: Amount	Taxable income: Number of returns	Taxable income: Amount
	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)
All returns, total	**6.97**	**11.91**	**4.97**	**6.55**	**0.22**	**0.41**	**0.50**	**5.22**	**5.51**	**0.10**	**0.11**
No adjusted gross income	65.73	40.26	19.73	7.25	3.61	0.00	0.00	0.00	0.00	0.00	0.00
$1 under $1,000	0.00	0.00	92.05	55.89	2.95	22.23	31.41	60.68	60.75	60.68	65.88
$1,000 under $2,000	85.33	97.44	70.64	98.00	2.40	21.42	30.37	9.71	9.78	2.33	3.28
$2,000 under $3,000	99.89	99.89	94.06	89.42	2.51	18.55	28.68	10.94	11.27	2.24	2.46
$3,000 under $4,000	99.83	99.83	63.11	91.26	2.53	13.40	23.21	14.48	15.65	2.22	2.36
$4,000 under $5,000	99.98	99.98	87.71	97.58	2.54	11.20	13.75	20.74	22.17	2.19	2.34
$5,000 under $6,000	49.29	67.05	55.16	77.92	2.47	9.13	20.94	25.09	27.72	2.15	2.29
$6,000 under $7,000	70.71	84.40	46.88	62.06	2.54	7.69	14.50	29.79	32.23	2.18	2.29
$7,000 under $8,000	57.87	80.90	90.04	69.08	2.51	7.17	10.16	25.06	28.53	2.13	2.24
$8,000 under $9,000	70.66	71.67	67.88	66.56	2.60	6.93	11.58	32.13	33.30	2.24	2.33
$9,000 under $10,000	70.65	93.34	47.55	50.57	2.68	6.34	9.01	47.98	61.33	2.25	2.34
$10,000 under $11,000	71.59	97.21	47.57	55.27	2.47	5.77	10.45	0.00	0.00	2.04	2.11
$11,000 under $12,000	49.85	73.78	57.30	79.54	2.56	5.54	7.72	44.62	46.69	2.12	2.19
$12,000 under $13,000	62.10	81.72	55.92	65.48	2.62	5.30	7.67	99.98	99.98	2.22	2.29
$13,000 under $14,000	45.66	62.72	49.96	51.09	2.71	5.25	7.57	0.00	0.00	2.27	2.33
$14,000 under $15,000	44.69	49.42	46.22	79.51	2.80	5.08	7.11	81.00	94.12	2.38	2.44
$15,000 under $16,000	73.93	74.96	34.27	55.00	2.58	4.64	6.19	70.70	74.83	2.19	2.25
$16,000 under $17,000	42.15	43.44	84.76	81.91	2.70	4.43	5.92	44.93	51.25	2.30	2.36
$17,000 under $18,000	50.20	54.71	68.40	87.60	2.68	4.20	5.60	70.68	73.37	2.30	2.36
$18,000 under $19,000	33.43	46.04	66.79	77.43	2.80	4.14	5.50	71.21	76.34	2.42	2.47
$19,000 under $20,000	39.40	51.98	84.55	75.11	2.79	3.99	5.39	0.00	0.00	2.44	2.50
$20,000 under $25,000	16.28	18.54	27.51	38.70	1.05	1.52	2.14	42.23	46.32	0.84	0.87
$25,000 under $30,000	16.21	24.81	24.67	33.52	1.27	1.51	2.05	58.02	62.96	1.10	1.12
$30,000 under $40,000	16.80	20.06	14.95	35.97	0.88	0.97	1.40	66.56	93.16	0.71	0.73
$40,000 under $50,000	24.54	32.26	16.89	43.30	1.67	1.64	2.05	0.00	0.00	1.51	1.53
$50,000 under $75,000	19.34	34.57	8.65	24.54	0.79	0.70	1.17	85.04	87.29	0.63	0.66
$75,000 under $100,000	54.61	67.20	11.58	39.14	2.45	2.32	2.95	0.00	0.00	2.26	2.31
$100,000 under $200,000	32.95	40.15	4.20	11.90	0.72	0.56	1.16	56.20	52.75	0.53	0.62
$200,000 under $500,000	31.50	23.17	3.24	12.42	0.84	0.68	1.35	0.00	0.00	0.67	0.79
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**7.17**	**11.56**	**5.15**	**6.80**	**0.25**	**0.42**	**0.48**	**5.33**	**5.63**	**0.17**	**0.12**
No adjusted gross income	32.61	0.74	19.27	12.15	16.25	0.00	0.00	0.00	0.00	0.00	0.00
$1 under $1,000	0.00	0.00	0.00	0.00	89.43	92.04	89.79	0.00	0.00	0.00	0.00
$1,000 under $2,000	0.00	0.00	0.00	0.00	10.07	58.01	47.46	10.22	10.22	10.22	10.26
$2,000 under $3,000	0.00	0.00	88.26	56.48	10.30	91.62	95.86	11.06	11.32	10.35	10.58
$3,000 under $4,000	0.00	0.00	98.23	98.97	3.15	48.48	55.91	14.48	15.65	3.14	3.18
$4,000 under $5,000	99.98	99.98	0.00	0.00	2.81	31.85	59.82	20.74	22.17	2.69	2.72
$5,000 under $6,000	56.08	70.04	59.77	78.00	2.86	16.59	19.26	25.09	27.72	2.69	2.72
$6,000 under $7,000	99.98	99.98	67.98	73.80	2.87	12.19	18.01	29.79	32.23	2.66	2.70
$7,000 under $8,000	57.87	80.90	90.04	69.08	2.78	11.28	12.88	25.06	28.53	2.47	2.51
$8,000 under $9,000	99.90	99.90	69.36	67.48	2.78	9.23	14.47	32.13	33.30	2.41	2.47
$9,000 under $10,000	99.90	99.90	56.47	60.90	2.73	7.54	9.55	47.98	61.33	2.34	2.40
$10,000 under $11,000	71.59	97.21	57.09	65.89	2.53	6.49	8.35	0.00	0.00	2.09	2.14
$11,000 under $12,000	57.15	74.10	58.44	80.38	2.63	6.22	7.96	44.62	46.69	2.17	2.22
$12,000 under $13,000	63.75	85.94	67.39	70.35	2.68	5.76	7.44	99.98	99.98	2.25	2.31
$13,000 under $14,000	45.66	62.72	53.70	52.90	2.75	5.55	7.30	0.00	0.00	2.30	2.35
$14,000 under $15,000	44.69	49.42	46.75	79.51	2.83	5.30	6.81	81.00	94.12	2.41	2.46
$15,000 under $16,000	73.93	74.96	36.42	55.79	2.63	4.84	6.31	70.70	74.83	2.22	2.27
$16,000 under $17,000	44.38	47.25	99.19	94.02	2.73	4.55	5.65	44.93	51.25	2.31	2.37
$17,000 under $18,000	50.20	54.71	76.03	92.50	2.71	4.30	5.55	70.68	73.37	2.32	2.37
$18,000 under $19,000	33.43	46.04	66.93	77.44	2.83	4.21	5.38	71.21	76.34	2.43	2.48
$19,000 under $20,000	41.07	52.07	84.60	75.19	2.82	4.06	5.43	0.00	0.00	2.46	2.51
$20,000 under $25,000	16.54	19.08	27.58	38.85	1.06	1.54	2.10	42.23	46.32	0.85	0.88
$25,000 under $30,000	16.21	24.81	24.79	33.81	1.28	1.52	1.99	58.02	62.96	1.10	1.12
$30,000 under $40,000	16.82	20.21	15.03	36.04	0.88	0.97	1.39	66.56	93.16	0.71	0.74
$40,000 under $50,000	24.54	32.26	17.23	48.08	1.68	1.65	2.02	0.00	0.00	1.51	1.54
$50,000 under $75,000	19.60	34.68	8.74	25.18	0.80	0.70	1.15	85.04	87.29	0.63	0.67
$75,000 under $100,000	54.88	67.20	11.59	39.15	2.45	2.32	2.93	0.00	0.00	2.26	2.32
$100,000 under $200,000	33.00	40.84	4.20	11.90	0.73	0.57	1.16	57.08	68.77	0.54	0.63
$200,000 under $500,000	32.02	23.46	3.24	12.42	0.84	0.68	1.35	0.00	0.00	0.67	0.79
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total nontaxable returns	**30.48**	**34.66**	**19.13**	**24.50**	**0.95**	**2.81**	**4.05**	**26.40**	**28.22**	**0.95**	**1.43**
All returns, summary:											
Under $5,000	43.63	38.17	25.47	7.27	0.93	7.00	10.51	6.04	6.25	0.91	1.17
$5,000 under $10,000	30.41	53.91	26.44	37.34	0.96	3.13	5.61	13.20	14.64	0.75	0.84
$10,000 under $15,000	23.84	34.78	23.27	37.15	0.75	2.26	3.49	36.74	38.73	0.31	0.39
$15,000 under $20,000	19.23	24.75	27.13	48.89	0.77	1.69	2.41	31.57	36.22	0.38	0.43
$20,000 or more	8.27	11.03	5.14	7.26	0.30	0.40	0.51	29.56	36.21	0.11	0.14

[1]For cash method taxpayers, windfall profit tax withheld less royalty owner's credit. This amount is not included in total statutory adjustments.

Table K—Coefficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted Gross Income

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

Size of adjusted gross income	All returns (number)	Total tax liability		Total income tax		Income tax before credits		Tax credits				Income tax after credits	
								Total		Foreign tax 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	**0.02**	**0.17**	**0.17**	**0.17**	**0.18**	**0.17**	**0.17**	**0.18**	**0.87**	**4.44**	**4.17**	**0.17**	**0.18**
No adjusted gross income	3.39	7.77	5.88	16.09	6.43	49.80	54.09	68.97	82.83	95.87	95.87	51.55	51.45
$1 under $1,000	2.56	13.13	20.30	84.10	61.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000 under $2,000	2.07	6.73	14.25	10.17	16.64	10.11	13.53	15.86	73.32	71.78	72.93	10.19	12.02
$2,000 under $3,000	2.07	6.76	7.16	10.32	11.41	10.36	11.84	12.19	51.42	0.00	0.00	10.36	11.82
$3,000 under $4,000	2.10	2.97	4.52	3.14	5.49	3.09	5.34	6.32	18.57	57.64	60.40	3.14	5.32
$4,000 under $5,000	2.14	2.62	2.79	2.69	2.98	2.59	2.88	2.74	8.60	99.97	99.97	2.69	2.96
$5,000 under $6,000	2.12	2.61	2.79	2.69	2.91	2.49	2.73	2.58	6.53	60.16	64.31	2.69	2.90
$6,000 under $7,000	2.16	2.56	2.76	2.66	2.89	2.39	2.65	2.46	5.77	61.78	55.83	2.66	2.87
$7,000 under $8,000	2.11	2.39	2.64	2.47	2.75	2.26	2.55	2.33	4.94	44.42	51.85	2.47	2.75
$8,000 under $9,000	2.22	2.36	2.63	2.41	2.75	2.30	2.59	2.32	4.41	48.69	69.52	2.41	2.75
$9,000 under $10,000	2.24	2.31	2.54	2.34	2.63	2.30	2.56	2.32	4.60	43.35	79.26	2.34	2.63
$10,000 under $11,000	2.03	2.06	2.25	2.09	2.32	2.07	2.29	2.09	5.92	63.61	91.51	2.09	2.32
$11,000 under $12,000	2.11	2.14	2.32	2.17	2.38	2.15	2.35	2.18	6.10	61.87	78.80	2.17	2.39
$12,000 under $13,000	2.21	2.23	2.42	2.25	2.49	2.24	2.46	2.26	5.30	59.12	90.20	2.26	2.49
$13,000 under $14,000	2.26	2.28	2.44	2.30	2.50	2.28	2.47	2.31	5.90	63.62	96.97	2.30	2.50
$14,000 under $15,000	2.37	2.39	2.55	2.41	2.62	2.39	2.58	2.41	6.47	72.50	72.46	2.41	2.62
$15,000 under $16,000	2.18	2.20	2.35	2.22	2.42	2.20	2.39	2.22	6.81	44.68	64.53	2.22	2.42
$16,000 under $17,000	2.29	2.30	2.46	2.31	2.51	2.30	2.49	2.33	6.34	59.90	91.18	2.31	2.52
$17,000 under $18,000	2.30	2.31	2.46	2.32	2.51	2.31	2.49	2.33	5.82	40.19	72.66	2.32	2.52
$18,000 under $19,000	2.41	2.42	2.58	2.43	2.63	2.42	2.60	2.44	6.56	46.36	64.61	2.43	2.63
$19,000 under $20,000	2.44	2.45	2.61	2.46	2.66	2.45	2.64	2.47	5.64	62.73	75.28	2.46	2.67
$20,000 under $25,000	0.84	0.85	0.94	0.85	0.95	0.84	0.94	0.86	3.00	18.70	24.29	0.85	0.95
$25,000 under $30,000	1.10	1.10	1.17	1.10	1.18	1.10	1.17	1.10	2.92	26.17	38.08	1.10	1.18
$30,000 under $40,000	0.71	0.71	0.79	0.71	0.80	0.71	0.79	0.72	2.55	17.25	30.79	0.71	0.80
$40,000 under $50,000	1.50	1.51	1.58	1.51	1.60	1.51	1.58	1.51	3.87	15.65	24.80	1.51	1.60
$50,000 under $75,000	0.62	0.63	0.74	0.63	0.74	0.63	0.73	0.64	3.09	7.31	13.78	0.63	0.74
$75,000 under $100,000	2.25	2.26	2.39	2.26	2.41	2.26	2.38	2.27	5.50	9.92	16.59	2.28	2.42
$100,000 under $200,000	0.53	0.53	0.69	0.53	0.69	0.53	0.69	0.54	3.08	3.98	8.54	0.54	0.70
$200,000 under $500,000	0.66	0.66	0.85	0.66	0.85	0.67	0.84	0.67	3.01	3.25	7.34	0.67	0.86
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**0.17**	**0.17**	**0.17**	**0.17**	**0.18**	**0.17**	**0.17**	**0.19**	**0.87**	**4.78**	**4.82**	**0.17**	**0.18**
No adjusted gross income	16.09	16.09	6.86	16.09	6.43	50.24	54.26	71.26	84.02	95.87	95.87	51.55	51.45
$1 under $1,000	84.10	84.10	59.30	84.10	61.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000 under $2,000	10.17	10.17	16.65	10.17	16.64	10.19	13.58	16.19	79.26	99.98	99.98	10.19	12.02
$2,000 under $3,000	10.32	10.32	11.31	10.32	11.41	10.36	11.84	12.19	51.42	0.00	0.00	10.36	11.82
$3,000 under $4,000	3.14	3.14	5.13	3.14	5.49	3.14	5.42	6.74	28.59	99.93	99.93	3.14	5.32
$4,000 under $5,000	2.69	2.69	2.90	2.69	2.98	2.69	2.95	2.86	7.88	99.97	99.97	2.69	2.96
$5,000 under $6,000	2.69	2.69	2.86	2.69	2.91	2.69	2.89	2.81	8.70	99.97	99.97	2.69	2.90
$6,000 under $7,000	2.66	2.66	2.83	2.66	2.89	2.66	2.85	2.74	10.01	70.70	95.90	2.66	2.87
$7,000 under $8,000	2.47	2.47	2.71	2.47	2.75	2.47	2.66	2.55	6.63	60.33	76.15	2.47	2.75
$8,000 under $9,000	2.41	2.41	2.68	2.41	2.75	2.41	2.65	2.44	4.80	57.58	77.05	2.41	2.75
$9,000 under $10,000	2.34	2.34	2.56	2.34	2.63	2.34	2.58	2.36	4.60	50.10	57.64	2.34	2.63
$10,000 under $11,000	2.09	2.09	2.27	2.09	2.32	2.09	2.30	2.11	5.73	75.75	93.45	2.09	2.32
$11,000 under $12,000	2.17	2.17	2.34	2.17	2.38	2.17	2.37	2.20	5.52	99.06	78.89	2.17	2.39
$12,000 under $13,000	2.25	2.25	2.44	2.25	2.49	2.25	2.47	2.28	5.53	59.12	90.20	2.26	2.49
$13,000 under $14,000	2.30	2.30	2.45	2.30	2.50	2.30	2.48	2.33	5.66	99.97	99.97	2.30	2.50
$14,000 under $15,000	2.41	2.41	2.56	2.41	2.62	2.41	2.60	2.43	5.61	0.00	0.00	2.41	2.62
$15,000 under $16,000	2.22	2.22	2.37	2.22	2.42	2.22	2.40	2.24	6.19	47.76	83.74	2.22	2.42
$16,000 under $17,000	2.31	2.31	2.47	2.31	2.51	2.31	2.49	2.34	5.78	69.89	95.79	2.31	2.52
$17,000 under $18,000	2.32	2.32	2.47	2.32	2.51	2.32	2.50	2.34	4.84	42.09	73.20	2.32	2.52
$18,000 under $19,000	2.43	2.43	2.59	2.43	2.63	2.43	2.61	2.45	5.60	60.84	82.88	2.43	2.63
$19,000 under $20,000	2.46	2.46	2.62	2.46	2.66	2.46	2.64	2.48	5.62	62.73	75.28	2.46	2.67
$20,000 under $25,000	0.85	0.85	0.94	0.85	0.95	0.85	0.94	0.86	2.53	22.53	30.87	0.85	0.95
$25,000 under $30,000	1.10	1.10	1.17	1.10	1.18	1.10	1.18	1.11	2.66	28.61	41.72	1.10	1.18
$30,000 under $40,000	0.71	0.71	0.79	0.71	0.80	0.71	0.79	0.72	2.48	17.79	36.36	0.71	0.80
$40,000 under $50,000	1.51	1.51	1.58	1.51	1.60	1.51	1.59	1.52	3.57	16.34	28.20	1.51	1.60
$50,000 under $75,000	0.63	0.63	0.74	0.63	0.74	0.63	0.73	0.64	2.99	7.53	15.18	0.63	0.74
$75,000 under $100,000	2.26	2.26	2.39	2.26	2.41	2.26	2.38	2.27	5.69	10.18	18.81	2.28	2.42
$100,000 under $200,000	0.53	0.53	0.69	0.53	0.69	0.54	0.69	0.54	3.07	4.04	9.13	0.54	0.70
$200,000 under $500,000	0.66	0.66	0.85	0.66	0.85	0.67	0.84	0.67	3.08	3.27	7.97	0.67	0.86
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total nontaxable returns	**0.72**	**2.20**	**3.45**	**0.00**	**0.00**	**2.56**	**4.45**	**2.56**	**4.45**	**14.60**	**13.04**	**0.00**	**0.00**
All returns, summary:													
Under $5,000	0.69	1.69	2.19	1.88	2.35	1.83	2.42	2.39	8.16	43.23	46.03	1.89	2.45
$5,000 under $10,000	0.74	0.89	1.09	0.91	1.13	0.83	1.05	0.86	2.24	23.21	32.20	0.91	1.13
$10,000 under $15,000	0.30	0.32	0.55	0.33	0.56	0.33	0.54	0.35	2.56	28.74	37.64	0.33	0.56
$15,000 under $20,000	0.38	0.39	0.55	0.39	0.55	0.39	0.54	0.41	2.68	21.73	38.20	0.39	0.55
$20,000 or more	0.11	0.11	0.20	0.12	0.21	0.11	0.20	0.13	1.03	4.43	4.27	0.12	0.21

Table K—Coefficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Minimum tax		Alternative minimum tax		All other taxes									
					Total		Tax from recomputing prior-year investment credit		Penalty tax on individual retirement arrangements		Self-employment tax		Social security taxes on tip 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
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All returns, total	**5.18**	**3.59**	**6.13**	**3.06**	**0.76**	**1.12**	**3.14**	**8.74**	**12.87**	**15.21**	**0.77**	**1.03**	**13.52**	**23.64**
No adjusted gross income	25.89	10.20	19.37	8.09	6.71	9.29	15.15	19.76	34.86	36.88	7.39	9.51	84.66	35.75
$1 under $1,000	88.26	69.00	60.64	22.95	11.37	16.97	45.40	50.75	98.93	98.93	11.65	16.80	71.28	75.79
$1,000 under $2,000	0.00	0.00	56.66	79.01	7.18	17.36	43.28	54.05	99.83	99.83	7.24	18.01	99.85	99.85
$2,000 under $3,000	88.26	96.95	71.68	40.34	6.48	7.39	37.66	47.73	97.21	97.21	6.54	7.48	86.78	95.69
$3,000 under $4,000	64.23	58.12	92.10	69.79	5.33	6.34	30.66	34.13	99.90	99.90	5.39	6.35	53.79	94.34
$4,000 under $5,000	93.98	93.07	84.83	36.26	5.37	5.99	35.86	37.24	76.92	76.13	5.40	5.99	51.25	53.29
$5,000 under $6,000	54.21	55.96	44.57	75.63	5.14	6.07	37.37	52.99	99.85	99.85	5.09	5.45	83.62	79.32
$6,000 under $7,000	97.13	86.01	80.16	85.20	5.38	6.03	35.26	40.59	58.73	67.60	5.39	6.06	70.67	53.29
$7,000 under $8,000	66.96	72.16	79.40	82.60	5.33	6.44	37.65	72.60	90.97	99.20	5.33	6.41	52.62	51.73
$8,000 under $9,000	54.08	63.58	68.63	72.49	5.46	6.34	33.53	44.95	0.00	0.00	5.49	6.21	99.84	99.84
$9,000 under $10,000	0.00	0.00	61.97	62.16	5.67	6.39	28.62	39.95	99.97	99.97	5.71	6.48	47.45	61.24
$10,000 under $11,000	83.30	17.68	66.19	84.35	5.44	6.22	24.26	31.84	99.88	99.88	5.50	6.30	59.72	78.36
$11,000 under $12,000	73.31	21.71	53.57	45.37	5.52	6.30	35.57	37.84	87.83	82.74	5.51	6.37	90.15	91.61
$12,000 under $13,000	90.63	59.33	44.49	36.80	5.69	7.22	29.61	31.03	58.88	63.59	5.75	7.31	70.87	89.70
$13,000 under $14,000	83.92	83.92	85.04	12.42	5.89	6.86	29.05	30.04	76.89	76.89	5.97	6.95	52.61	51.63
$14,000 under $15,000	53.97	80.62	70.03	81.62	5.85	7.00	25.95	34.07	0.00	0.00	5.94	6.93	99.94	99.94
$15,000 under $16,000	62.08	68.83	82.36	62.86	5.34	6.58	29.89	37.71	73.78	79.72	5.37	6.64	66.49	90.63
$16,000 under $17,000	48.66	64.86	61.03	61.34	5.93	6.99	26.34	29.40	64.07	61.64	5.95	7.07	64.98	69.56
$17,000 under $18,000	66.57	78.48	45.46	59.00	5.65	6.68	25.55	33.13	60.50	51.62	5.68	6.78	69.97	96.31
$18,000 under $19,000	92.64	63.30	67.96	59.41	5.72	7.99	29.96	39.18	51.63	56.80	5.76	7.96	89.34	86.43
$19,000 under $20,000	65.00	70.46	60.00	43.83	5.84	7.79	25.03	52.70	72.92	72.83	5.89	7.67	99.94	99.94
$20,000 under $25,000	33.74	28.21	34.90	29.38	2.65	3.48	12.01	15.06	37.21	40.14	2.67	3.54	36.14	44.60
$25,000 under $30,000	48.26	25.15	28.42	20.96	2.95	4.09	12.96	21.09	56.02	64.02	2.97	4.09	51.65	87.34
$30,000 under $40,000	30.02	34.61	24.31	26.77	2.49	3.43	9.51	23.18	34.87	34.26	2.51	3.37	38.66	60.68
$40,000 under $50,000	23.74	18.78	24.72	19.31	3.51	4.36	12.02	17.60	38.87	64.52	3.55	4.38	55.79	89.99
$50,000 under $75,000	10.68	11.32	12.41	14.02	2.17	4.85	5.96	36.97	26.46	38.65	2.25	2.69	36.62	86.79
$75,000 under $100,000	10.42	13.91	14.92	17.13	3.96	4.79	8.48	18.07	42.99	44.32	4.23	4.82	85.73	95.56
$100,000 under $200,000	4.73	6.11	5.83	7.51	1.75	2.58	3.40	10.25	27.26	43.02	2.01	2.37	0.00	0.00
$200,000 under $500,000	3.90	7.90	4.29	5.24	1.83	3.78	2.76	9.07	47.66	63.15	2.37	2.83	0.00	0.00
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**5.18**	**3.59**	**6.13**	**3.06**	**0.88**	**1.24**	**3.38**	**10.76**	**14.20**	**16.77**	**0.89**	**1.13**	**15.55**	**27.54**
No adjusted gross income	25.89	10.20	19.37	8.09	33.67	40.93	23.31	16.75	66.47	71.86	53.06	61.76	0.00	0.00
$1 under $1,000	88.26	69.00	60.64	22.95	97.37	95.61	98.05	96.92	0.00	0.00	0.00	0.00	0.00	0.00
$1,000 under $2,000	0.00	0.00	56.66	79.01	74.82	66.83	98.96	84.52	0.00	0.00	75.99	70.16	0.00	0.00
$2,000 under $3,000	88.26	96.95	71.68	40.34	58.83	58.27	0.00	0.00	0.00	0.00	58.87	58.60	0.00	0.00
$3,000 under $4,000	64.23	58.12	92.10	69.79	11.25	12.66	91.97	83.93	0.00	0.00	11.42	12.76	70.60	75.64
$4,000 under $5,000	93.98	93.07	84.83	36.26	8.96	9.21	99.63	99.81	0.00	0.00	8.86	9.26	78.59	71.36
$5,000 under $6,000	54.21	55.96	44.57	75.63	8.80	10.83	95.64	99.75	99.85	99.85	8.78	9.50	83.62	79.32
$6,000 under $7,000	97.13	86.01	80.16	85.20	8.63	9.45	74.60	81.70	99.90	99.90	8.60	9.48	0.00	0.00
$7,000 under $8,000	66.96	72.16	79.40	82.60	7.85	9.61	65.59	86.14	0.00	0.00	7.81	9.70	52.62	51.73
$8,000 under $9,000	54.08	63.58	68.63	72.49	6.95	7.67	45.28	50.62	0.00	0.00	6.97	7.70	0.00	0.00
$9,000 under $10,000	0.00	0.00	61.97	62.16	6.35	7.19	39.43	64.29	99.97	99.97	6.38	7.27	47.45	61.24
$10,000 under $11,000	83.30	17.68	66.19	84.35	6.11	7.10	36.11	46.27	99.88	99.88	6.15	7.13	99.91	99.91
$11,000 under $12,000	73.31	21.71	53.57	45.37	6.06	7.00	43.99	48.30	87.83	82.74	6.05	7.09	90.15	91.61
$12,000 under $13,000	90.63	59.33	44.49	36.80	6.25	8.00	44.44	43.73	58.88	63.59	6.31	8.04	99.74	99.74
$13,000 under $14,000	83.92	83.92	85.04	12.42	6.27	7.30	36.00	41.72	76.89	76.89	6.32	7.38	63.44	62.08
$14,000 under $15,000	53.97	80.62	70.03	81.62	6.18	7.42	31.32	37.61	0.00	0.00	6.26	7.33	99.94	99.94
$15,000 under $16,000	62.08	68.83	82.36	62.86	5.56	6.85	32.98	40.87	99.65	99.57	5.58	6.89	66.49	90.63
$16,000 under $17,000	48.66	64.86	61.03	61.34	6.10	7.28	30.70	35.71	78.66	63.71	6.09	7.40	64.98	69.56
$17,000 under $18,000	66.57	78.48	45.46	59.00	5.94	7.14	28.36	38.84	61.21	53.27	5.98	7.24	69.97	96.31
$18,000 under $19,000	92.64	63.30	67.96	59.41	5.94	8.34	33.16	48.87	75.12	70.68	6.00	8.43	99.68	99.68
$19,000 under $20,000	65.00	70.46	60.00	43.83	6.06	7.84	27.85	38.22	72.92	72.83	6.10	7.96	99.94	99.94
$20,000 under $25,000	33.74	28.21	34.90	29.38	2.71	3.59	12.99	16.64	37.21	40.14	2.73	3.65	39.56	53.78
$25,000 under $30,000	48.26	25.15	28.42	20.96	3.00	4.12	13.92	25.06	56.02	64.02	3.01	4.14	51.70	87.52
$30,000 under $40,000	30.02	34.61	24.31	26.77	2.52	3.41	9.79	19.89	35.02	34.79	2.54	3.43	38.66	60.68
$40,000 under $50,000	23.74	18.78	24.72	19.31	3.53	4.37	12.24	18.50	38.87	64.52	3.57	4.37	55.79	89.99
$50,000 under $75,000	10.68	11.32	12.41	14.02	2.18	4.91	6.02	37.58	26.46	38.65	2.26	2.72	38.57	88.21
$75,000 under $100,000	10.42	13.91	14.92	17.13	3.97	4.81	8.55	18.58	42.99	44.32	4.24	4.83	85.73	95.56
$100,000 under $200,000	4.73	6.11	5.83	7.51	1.75	2.58	3.40	10.31	27.26	43.02	2.01	2.37	0.00	0.00
$200,000 under $500,000	3.90	7.90	4.29	5.24	1.83	3.79	2.76	9.15	47.66	63.15	2.38	2.84	0.00	0.00
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total nontaxable returns	**0.00**	**0.00**	**0.00**	**0.00**	**1.89**	**2.93**	**7.75**	**12.98**	**29.87**	**36.09**	**1.92**	**2.77**	**27.46**	**43.24**
All returns, summary:														
Under $5,000	23.77	10.34	17.54	8.06	2.56	3.94	11.49	16.37	29.69	31.94	2.61	3.72	31.35	58.60
$5,000 under $10,000	59.08	39.61	37.83	35.81	2.28	2.73	15.70	22.91	50.65	68.83	2.28	2.68	33.44	33.70
$10,000 under $15,000	43.15	73.53	30.91	31.90	2.37	2.90	12.65	16.61	43.94	51.24	2.38	2.93	34.59	38.13
$15,000 under $20,000	37.97	38.54	30.28	26.61	2.35	3.12	12.19	21.43	34.19	33.49	2.36	3.12	36.36	48.21
$20,000 or more	5.33	3.57	6.63	3.29	1.08	1.54	3.52	11.08	16.23	19.72	1.11	1.38	21.97	34.96

Table K—Coefficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Earned income credit used to offset all other taxes		Number of returns without tax liability	Taxpayments									
				Total		Income tax withheld		Estimated tax payments		Payment with request for extension of filing time		Excess social security taxes 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
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	**3.09**	**3.40**	**0.76**	**0.10**	**0.17**	**0.14**	**0.21**	**1.02**	**0.88**	**3.46**	**1.89**	**3.04**	**3.11**
No adjusted gross income	10.54	11.16	3.77	4.64	5.29	6.23	7.64	9.29	8.12	21.59	10.70	37.84	26.27
$1 under $1,000	20.90	29.22	2.60	2.88	7.10	2.92	6.73	18.86	26.67	91.39	71.56	97.13	97.13
$1,000 under $2,000	16.31	16.04	2.17	2.28	3.82	2.31	3.92	14.83	17.12	50.31	50.60	74.61	71.88
$2,000 under $3,000	12.27	14.54	2.19	2.27	3.56	2.31	3.54	13.90	22.55	42.98	36.30	89.91	75.20
$3,000 under $4,000	9.92	10.27	3.16	2.36	3.79	2.41	2.75	10.79	39.81	36.60	48.77	0.00	0.00
$4,000 under $5,000	9.94	10.57	3.99	2.41	2.82	2.48	2.85	10.08	14.82	33.92	37.63	96.24	96.68
$5,000 under $6,000	7.43	7.78	3.88	2.37	2.67	2.46	2.75	8.93	10.87	32.98	37.20	98.26	91.18
$6,000 under $7,000	8.31	8.84	4.31	2.39	2.64	2.51	2.75	7.88	9.02	34.08	36.27	0.00	0.00
$7,000 under $8,000	8.41	8.76	4.92	2.29	2.56	2.42	2.66	7.36	9.95	30.62	42.13	86.52	91.20
$8,000 under $9,000	10.53	10.91	7.14	2.38	2.65	2.50	2.78	7.57	7.52	33.91	29.95	0.00	0.00
$9,000 under $10,000	15.09	16.31	10.06	2.36	2.60	2.51	2.73	6.68	7.25	31.55	71.85	82.52	83.60
$10,000 under $11,000	0.00	0.00	14.37	2.14	2.40	2.29	2.49	6.97	10.13	30.00	35.42	99.97	99.97
$11,000 under $12,000	0.00	0.00	14.33	2.20	2.44	2.35	2.55	6.78	9.06	28.22	38.53	84.34	75.47
$12,000 under $13,000	0.00	0.00	19.50	2.28	2.48	2.43	2.63	6.90	8.14	25.75	31.84	72.78	66.49
$13,000 under $14,000	0.00	0.00	20.66	2.31	2.51	2.46	2.65	6.79	8.43	25.10	30.37	97.10	99.01
$14,000 under $15,000	0.00	0.00	19.67	2.43	2.62	2.57	2.76	7.20	8.25	29.96	34.31	96.52	84.30
$15,000 under $16,000	0.00	0.00	22.01	2.23	2.43	2.37	2.58	6.74	7.41	27.15	28.76	58.64	61.58
$16,000 under $17,000	0.00	0.00	23.69	2.33	2.55	2.47	2.70	6.95	7.78	36.87	34.74	95.38	73.46
$17,000 under $18,000	0.00	0.00	29.48	2.33	2.57	2.48	2.72	6.38	7.16	27.01	65.14	80.89	95.61
$18,000 under $19,000	0.00	0.00	42.27	2.44	2.67	2.59	2.83	6.92	8.78	28.14	39.57	98.08	89.23
$19,000 under $20,000	0.00	0.00	32.23	2.48	2.67	2.59	2.81	7.32	8.22	35.54	34.14	57.59	55.72
$20,000 under $25,000	0.00	0.00	15.62	0.85	0.96	0.91	1.02	3.45	4.08	15.07	20.25	33.31	35.20
$25,000 under $30,000	0.00	0.00	23.62	1.10	1.19	1.16	1.26	3.92	4.57	14.63	17.14	16.66	22.39
$30,000 under $40,000	0.00	0.00	24.38	0.71	0.79	0.77	0.86	3.06	3.68	11.18	14.18	6.13	8.16
$40,000 under $50,000	0.00	0.00	29.11	1.51	1.58	1.60	1.70	3.84	4.54	11.89	14.36	7.28	9.43
$50,000 under $75,000	0.00	0.00	19.01	0.64	0.77	0.77	0.92	1.99	2.49	6.42	8.80	4.40	5.99
$75,000 under $100,000	0.00	0.00	25.73	2.28	2.43	2.58	2.91	3.46	4.05	9.08	10.92	7.79	9.87
$100,000 under $200,000	0.00	0.00	23.94	0.54	0.77	0.84	1.16	1.21	1.65	3.61	4.88	3.60	4.58
$200,000 under $500,000	0.00	0.00	0.00	0.67	0.95	1.00	1.44	1.15	1.65	2.94	3.97	3.27	4.15
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**48.76**	**57.14**	**0.00**	**0.19**	**0.17**	**0.22**	**0.22**	**1.07**	**0.89**	**3.65**	**1.91**	**3.07**	**3.15**
No adjusted gross income	37.84	36.04	0.00	18.00	6.23	15.41	9.09	20.25	11.11	46.18	11.35	19.20	13.72
$1 under $1,000	0.00	0.00	0.00	85.46	65.17	87.91	79.80	53.09	79.71	96.88	97.56	97.13	97.13
$1,000 under $2,000	0.00	0.00	0.00	30.70	35.79	48.60	54.10	42.69	37.23	91.41	69.83	97.25	97.25
$2,000 under $3,000	0.00	0.00	0.00	15.43	19.35	19.92	26.33	23.79	28.54	98.99	44.47	0.00	0.00
$3,000 under $4,000	99.86	99.85	0.00	3.37	3.70	3.41	3.75	20.02	22.00	70.23	72.30	0.00	0.00
$4,000 under $5,000	0.00	0.00	0.00	2.93	3.21	2.99	3.23	14.32	19.32	40.12	43.70	96.24	96.68
$5,000 under $6,000	97.74	97.74	0.00	2.93	3.19	3.04	3.27	11.07	14.88	40.01	39.20	0.00	0.00
$6,000 under $7,000	0.00	0.00	0.00	2.89	3.10	3.02	3.22	9.31	10.68	43.89	41.80	0.00	0.00
$7,000 under $8,000	99.88	99.88	0.00	2.63	2.87	2.77	2.98	8.14	11.33	47.11	60.06	0.00	0.00
$8,000 under $9,000	99.81	99.81	0.00	2.57	2.81	2.69	2.93	8.54	8.75	47.12	39.57	0.00	0.00
$9,000 under $10,000	0.00	0.00	0.00	2.45	2.67	2.60	2.80	7.05	7.65	35.18	76.61	0.00	0.00
$10,000 under $11,000	0.00	0.00	0.00	2.19	2.43	2.32	2.51	7.26	10.71	35.73	38.60	99.97	99.97
$11,000 under $12,000	0.00	0.00	0.00	2.24	2.48	2.39	2.59	7.01	9.45	30.69	42.78	84.34	75.47
$12,000 under $13,000	0.00	0.00	0.00	2.32	2.51	2.46	2.65	7.19	7.90	38.13	43.22	72.78	66.49
$13,000 under $14,000	0.00	0.00	0.00	2.34	2.54	2.49	2.67	6.94	8.68	27.59	32.92	0.00	0.00
$14,000 under $15,000	0.00	0.00	0.00	2.46	2.64	2.59	2.78	7.34	8.49	31.72	36.27	98.86	84.63
$15,000 under $16,000	0.00	0.00	0.00	2.26	2.45	2.39	2.60	6.86	7.60	29.06	31.09	72.49	70.20
$16,000 under $17,000	0.00	0.00	0.00	2.35	2.57	2.48	2.72	7.08	7.94	38.66	34.90	95.38	73.46
$17,000 under $18,000	0.00	0.00	0.00	2.35	2.59	2.50	2.73	6.57	7.33	29.87	67.66	99.67	99.51
$18,000 under $19,000	0.00	0.00	0.00	2.46	2.68	2.60	2.83	7.03	8.95	30.11	40.20	66.65	67.21
$19,000 under $20,000	0.00	0.00	0.00	2.49	2.69	2.60	2.82	7.49	8.36	38.26	36.07	76.64	71.14
$20,000 under $25,000	0.00	0.00	0.00	0.86	0.96	0.91	1.03	3.49	4.13	16.34	22.98	38.15	36.16
$25,000 under $30,000	0.00	0.00	0.00	1.11	1.20	1.16	1.26	3.95	4.60	14.89	17.48	16.66	22.41
$30,000 under $40,000	0.00	0.00	0.00	0.72	0.80	0.77	0.86	3.07	3.70	11.28	14.36	6.16	8.22
$40,000 under $50,000	0.00	0.00	0.00	1.52	1.59	1.61	1.71	3.86	4.55	12.07	14.49	7.31	9.52
$50,000 under $75,000	0.00	0.00	0.00	0.64	0.77	0.77	0.92	1.99	2.49	6.44	8.81	4.43	6.03
$75,000 under $100,000	0.00	0.00	0.00	2.28	2.43	2.59	2.92	3.46	4.05	9.09	10.93	7.82	9.90
$100,000 under $200,000	0.00	0.00	0.00	0.55	0.77	0.84	1.16	1.21	1.65	3.62	4.89	3.61	4.59
$200,000 under $500,000	0.00	0.00	0.00	0.67	0.95	1.01	1.44	1.16	1.65	2.94	3.97	3.27	4.15
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total nontaxable returns	**3.09**	**3.40**	**0.76**	**0.84**	**1.80**	**0.88**	**1.89**	**3.61**	**5.97**	**10.73**	**11.81**	**22.07**	**18.61**
All returns, summary:													
Under $5,000	4.90	5.47	0.92	0.80	1.60	0.82	1.53	4.91	8.65	14.89	9.62	34.17	24.86
$5,000 under $10,000	4.04	4.42	2.20	0.84	1.03	0.90	1.08	3.26	3.90	14.85	26.65	70.41	66.65
$10,000 under $15,000	0.00	0.00	7.59	0.38	0.63	0.50	0.70	2.97	3.83	13.23	15.70	52.07	40.80
$15,000 under $20,000	0.00	0.00	12.39	0.41	0.65	0.53	0.73	2.93	3.47	13.73	29.06	41.65	40.02
$20,000 or more	0.00	0.00	9.61	0.12	0.20	0.19	0.27	1.26	0.95	3.77	1.88	3.07	3.15

Table K—Coefficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Taxpayments—Continued						Earned income credit, refundable portion		Advance earned income credit payments		Total overpayment		Tax due at time of filing	
	Credit for tax on certain gasoline, fuel, and oil		Credit from regulated investment companies		Other taxpayments									
	—	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
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
All returns, total	**3.35**	**4.08**	**13.31**	**22.64**	**16.87**	**36.32**	**1.80**	**2.16**	**26.74**	**35.52**	**0.22**	**0.51**	**0.64**	**0.75**
No adjusted gross income	8.57	8.39	59.78	60.33	47.65	63.36	10.66	18.68	0.00	0.00	4.73	6.02	10.14	9.58
$1 under $1,000	23.25	26.65	99.97	99.97	67.05	67.27	8.55	13.06	0.00	0.00	2.83	6.48	14.66	18.05
$1,000 under $2,000	27.44	31.94	75.12	83.37	42.61	50.03	6.74	7.23	0.00	0.00	2.26	3.57	7.26	8.05
$2,000 under $3,000	26.67	36.66	0.00	0.00	36.26	63.53	6.17	6.60	0.00	0.00	2.26	3.38	7.81	8.43
$3,000 under $4,000	22.07	26.90	0.00	0.00	75.90	96.88	5.76	6.27	70.75	97.94	2.36	3.72	6.18	8.46
$4,000 under $5,000	29.28	29.52	0.00	0.00	41.76	51.63	5.21	5.68	99.88	99.88	2.44	3.02	5.45	6.11
$5,000 under $6,000	22.41	27.19	0.00	0.00	81.39	62.87	4.70	5.13	0.00	0.00	2.42	2.96	5.15	5.87
$6,000 under $7,000	22.30	25.74	99.90	99.90	37.80	44.05	5.09	5.76	64.15	70.87	2.51	3.06	4.90	5.86
$7,000 under $8,000	23.89	31.40	0.00	0.00	57.81	59.23	5.66	6.38	70.71	72.38	2.43	3.06	4.77	5.90
$8,000 under $9,000	19.71	22.60	99.94	99.94	58.55	80.07	8.27	9.51	0.00	0.00	2.58	3.34	4.73	5.92
$9,000 under $10,000	21.91	28.10	99.89	99.89	45.20	45.96	13.15	15.70	99.97	99.97	2.61	3.41	4.67	5.64
$10,000 under $11,000	19.28	25.62	0.00	0.00	0.00	0.00	0.00	0.00	99.97	99.97	2.41	3.47	4.53	5.55
$11,000 under $12,000	25.07	33.01	99.97	99.97	0.00	0.00	0.00	0.00	79.69	93.53	2.51	3.57	4.64	5.72
$12,000 under $13,000	20.88	25.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.62	3.43	4.77	6.10
$13,000 under $14,000	21.46	37.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.66	3.55	4.96	6.29
$14,000 under $15,000	23.21	26.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.79	3.60	5.10	6.50
$15,000 under $16,000	19.82	23.83	99.93	99.93	0.00	0.00	0.00	0.00	0.00	0.00	2.64	3.63	4.62	5.88
$16,000 under $17,000	23.76	34.60	90.88	88.49	0.00	0.00	0.00	0.00	0.00	0.00	2.75	3.84	4.81	6.29
$17,000 under $18,000	22.94	25.17	99.90	99.90	0.00	0.00	0.00	0.00	0.00	0.00	2.78	4.18	4.68	6.04
$18,000 under $19,000	23.61	34.47	73.51	72.63	99.97	99.97	0.00	0.00	0.00	0.00	2.93	4.28	4.80	6.28
$19,000 under $20,000	26.25	32.96	79.90	91.25	0.00	0.00	0.00	0.00	0.00	0.00	2.95	3.87	4.89	6.55
$20,000 under $25,000	11.82	15.20	99.97	99.97	0.00	0.00	0.00	0.00	57.11	59.06	1.13	1.67	2.16	3.09
$25,000 under $30,000	12.83	16.84	54.09	60.78	0.00	0.00	0.00	0.00	99.69	99.69	1.42	1.97	2.40	3.43
$30,000 under $40,000	11.01	15.11	39.33	52.26	0.00	0.00	0.00	0.00	99.88	0.00	1.14	1.73	1.79	2.72
$40,000 under $50,000	15.61	20.00	33.79	54.52	0.00	0.00	0.00	0.00	0.00	0.00	2.22	3.04	2.44	3.41
$50,000 under $75,000	9.25	15.01	21.57	59.23	70.67	88.21	0.00	0.00	99.78	99.78	1.54	2.64	1.26	2.10
$75,000 under $100,000	16.13	20.75	35.30	48.93	0.00	0.00	0.00	0.00	0.00	0.00	3.88	4.91	2.95	3.95
$100,000 under $200,000	7.93	11.49	13.42	42.68	99.00	99.00	0.00	0.00	0.00	0.00	1.75	2.70	1.02	1.71
$200,000 under $500,000	7.52	11.46	11.46	30.90	48.02	96.03	0.00	0.00	0.00	0.00	1.85	3.13	1.14	1.94
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**4.44**	**5.58**	**13.58**	**23.15**	**34.43**	**58.19**	**0.00**	**0.00**	**32.86**	**41.08**	**0.33**	**0.55**	**0.66**	**0.76**
No adjusted gross income	43.85	37.27	41.19	34.62	0.00	0.00	0.00	0.00	0.00	0.00	23.45	8.08	21.95	12.61
$1 under $1,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	88.05	74.67	61.14	23.55
$1,000 under $2,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.83	49.78	10.50	12.36
$2,000 under $3,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.30	24.23	12.25	13.22
$3,000 under $4,000	65.31	86.80	0.00	0.00	99.86	99.86	0.00	0.00	0.00	0.00	3.47	3.84	7.56	11.32
$4,000 under $5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.04	3.49	6.02	6.95
$5,000 under $6,000	65.26	80.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.09	3.68	5.66	6.29
$6,000 under $7,000	52.17	56.48	0.00	0.00	99.88	99.88	0.00	0.00	99.98	99.98	3.09	3.64	5.42	6.38
$7,000 under $8,000	49.02	56.73	0.00	0.00	99.90	99.90	0.00	0.00	99.97	99.97	2.83	3.66	5.26	6.61
$8,000 under $9,000	30.79	34.34	99.94	99.94	99.84	99.84	0.00	0.00	0.00	0.00	2.80	3.64	4.98	6.30
$9,000 under $10,000	33.13	35.62	99.89	99.89	45.20	45.96	0.00	0.00	99.97	99.97	2.72	3.49	4.84	5.90
$10,000 under $11,000	27.23	39.47	0.00	0.00	0.00	0.00	0.00	0.00	99.97	99.97	2.46	3.51	4.68	5.80
$11,000 under $12,000	30.46	30.91	99.97	99.97	0.00	0.00	0.00	0.00	79.69	93.53	2.55	3.66	4.77	5.94
$12,000 under $13,000	27.32	30.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.66	3.44	4.90	6.34
$13,000 under $14,000	26.33	31.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.69	3.62	5.07	6.49
$14,000 under $15,000	26.25	31.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.82	3.60	5.16	6.65
$15,000 under $16,000	25.04	29.39	99.93	99.93	0.00	0.00	0.00	0.00	0.00	0.00	2.67	3.64	4.70	6.04
$16,000 under $17,000	26.84	40.52	90.88	88.49	0.00	0.00	0.00	0.00	0.00	0.00	2.77	3.88	4.85	6.37
$17,000 under $18,000	24.92	26.24	99.90	99.90	0.00	0.00	0.00	0.00	0.00	0.00	2.81	4.24	4.74	6.13
$18,000 under $19,000	27.14	39.43	73.51	72.63	99.97	99.97	0.00	0.00	0.00	0.00	2.95	4.17	4.87	6.37
$19,000 under $20,000	29.40	37.80	79.90	91.25	0.00	0.00	0.00	0.00	0.00	0.00	2.97	3.92	4.93	6.63
$20,000 under $25,000	12.44	16.54	99.97	99.97	0.00	0.00	0.00	0.00	57.11	59.06	1.14	1.65	2.18	3.12
$25,000 under $30,000	13.72	18.09	54.09	60.78	0.00	0.00	0.00	0.00	99.69	99.69	1.42	1.98	2.41	3.46
$30,000 under $40,000	11.17	15.49	39.33	52.26	0.00	0.00	0.00	0.00	99.88	0.00	1.14	1.74	1.79	2.73
$40,000 under $50,000	16.21	20.92	33.79	54.52	0.00	0.00	0.00	0.00	0.00	0.00	2.23	3.03	2.45	3.42
$50,000 under $75,000	9.40	15.44	21.57	59.23	70.67	88.21	0.00	0.00	99.78	99.78	1.55	2.62	1.26	2.10
$75,000 under $100,000	16.28	20.97	35.30	48.93	0.00	0.00	0.00	0.00	0.00	0.00	3.90	4.96	2.95	3.95
$100,000 under $200,000	7.98	11.74	13.42	42.68	99.00	99.00	0.00	0.00	0.00	0.00	1.76	2.71	1.02	1.71
$200,000 under $500,000	7.53	11.48	11.50	30.91	48.57	96.06	0.00	0.00	0.00	0.00	1.86	3.14	1.14	1.94
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total nontaxable returns	**5.21**	**5.90**	**52.51**	**45.36**	**19.28**	**27.17**	**1.80**	**2.16**	**45.56**	**62.51**	**0.83**	**1.65**	**2.76**	**4.32**
All returns, summary:														
Under $5,000	6.88	7.23	56.14	47.56	22.79	30.88	2.64	3.17	64.70	78.54	0.80	1.61	2.97	3.98
$5,000 under $10,000	9.77	12.26	60.45	80.07	26.10	42.38	2.64	3.13	42.96	53.05	0.92	1.28	2.00	2.58
$10,000 under $15,000	9.71	13.34	99.97	99.97	0.00	0.00	0.00	0.00	63.23	92.18	0.65	1.33	1.96	2.59
$15,000 under $20,000	10.27	14.10	40.78	43.92	99.97	99.97	0.00	0.00	0.00	0.00	0.78	1.56	1.91	2.66
$20,000 or more	5.23	6.49	14.69	24.77	61.84	66.63	0.00	0.00	48.88	49.13	0.45	0.76	0.79	0.85

Table L—Coefficient of Variation for Sources of Income and Tax Items, by State

[Coefficient of variation for number of returns and amount (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	**0.02**	**0.09**	**0.13**	**0.17**	**0.13**	**1.21**	**2.03**	**7.94**	**1.55**	**558.78**	**1.01**	**1.42**
Alabama	0.00	0.83	0.79	1.20	1.64	9.07	15.09	22.66	14.49	39.94	9.57	14.56
Alaska	1.19	1.07	1.63	1.36	0.35	15.85	44.08	30.08	13.62	308.58	10.61	16.83
Arizona	0.00	0.59	0.84	1.12	0.62	7.40	19.11	22.13	8.37	21.63	5.74	7.81
Arkansas	0.00	1.01	1.03	1.52	1.04	7.23	9.88	21.12	13.02	28.03	7.64	13.08
California	0.15	0.30	0.44	0.55	0.32	3.97	9.94	19.13	3.70	26.50	2.90	3.83
Colorado	0.16	0.74	1.01	1.16	0.62	7.64	16.79	157.24	9.77	33.34	6.18	6.09
Connecticut	0.29	0.67	1.11	1.36	1.07	8.99	68.24	135.97	13.64	141.43	8.23	10.81
Delaware	0.19	1.10	1.40	2.05	1.18	12.26	32.74	239.72	23.05	45.48	12.87	17.43
District of Columbia	0.68	1.22	1.53	2.49	0.19	16.46	85.67	45.93	17.16	28.54	13.04	10.72
Florida	0.23	0.50	0.88	1.21	0.56	5.75	16.52	25.77	8.37	71.23	4.66	5.93
Georgia	0.12	0.81	0.70	1.17	1.09	9.00	16.84	27.88	12.53	92.26	8.22	13.94
Hawaii	0.00	0.87	1.41	1.53	0.77	11.06	40.29	56.62	11.46	21.73	9.36	12.39
Idaho	0.41	2.16	1.72	2.75	0.72	12.86	12.60	999.99	14.29	66.26	9.16	11.77
Illinois	0.05	0.40	0.59	0.71	0.65	6.09	11.10	117.94	7.14	144.69	4.75	6.27
Indiana	0.14	0.77	0.81	1.11	1.24	9.23	13.08	43.79	14.81	134.20	7.66	14.33
Iowa	0.00	1.05	1.49	1.84	0.75	6.90	8.21	65.17	12.92	23.85	6.51	13.16
Kansas	0.09	1.03	1.19	1.56	0.93	7.47	10.38	59.18	12.33	248.15	7.33	10.24
Kentucky	0.13	0.82	1.03	1.24	1.53	8.87	8.40	42.04	13.92	32.87	8.27	12.80
Louisiana	0.13	0.87	0.92	1.31	1.28	10.27	18.34	28.15	14.59	66.19	10.46	11.09
Maine	0.00	1.05	1.14	1.69	0.80	8.69	32.61	70.60	18.64	137.41	10.13	19.03
Maryland	0.27	0.67	0.92	1.32	0.81	10.41	27.08	675.79	11.84	52.69	7.65	12.66
Massachusetts	0.07	0.54	0.78	1.08	0.64	6.06	42.20	87.12	12.67	47.34	7.13	12.80
Michigan	0.09	0.47	0.67	0.78	0.97	7.22	13.59	46.39	9.80	88.86	5.83	11.53
Minnesota	0.09	0.89	1.07	1.36	0.70	9.68	11.83	773.46	11.91	252.49	6.65	13.03
Mississippi	0.21	0.84	0.76	1.21	1.65	6.92	11.28	12.72	14.34	53.23	9.20	10.57
Missouri	0.10	0.76	1.00	1.38	1.10	9.12	9.86	36.53	11.92	121.65	6.81	12.17
Montana	0.23	2.01	2.13	2.48	1.27	15.19	14.91	42.68	16.36	86.08	9.19	10.98
Nebraska	0.13	1.27	1.39	1.80	0.94	10.08	7.61	222.54	11.09	42.40	6.22	9.73
Nevada	0.50	1.02	1.25	1.68	0.87	17.46	29.75	44.97	13.31	41.51	8.96	6.84
New Hampshire	0.21	1.02	1.30	1.66	0.55	8.38	50.02	73.33	23.21	109.83	11.58	12.67
New Jersey	0.54	0.54	0.89	0.90	1.19	5.73	46.92	44.05	8.47	144.20	5.79	9.57
New Mexico	0.15	1.00	1.18	1.61	1.54	11.06	19.36	23.61	12.78	399.77	8.87	12.94
New York	0.11	0.33	0.51	0.65	0.73	4.22	18.92	38.21	6.06	99.69	3.94	4.50
North Carolina	0.00	0.80	0.70	1.10	0.88	8.42	13.03	79.33	11.94	50.93	8.07	13.69
North Dakota	0.27	1.93	2.32	3.18	1.36	15.12	9.94	142.58	17.68	59.86	10.69	15.65
Ohio	0.12	0.41	0.61	0.73	0.74	6.54	11.65	780.24	9.00	155.96	5.74	8.41
Oklahoma	0.20	0.80	1.06	1.35	0.87	8.54	9.45	15.87	11.39	78.39	7.13	9.21
Oregon	0.62	0.94	1.43	1.64	0.61	9.29	14.49	40.91	10.36	169.05	6.86	9.18
Pennsylvania	0.11	0.38	0.58	0.74	0.73	4.94	15.73	77.50	8.81	30.34	5.37	9.39
Rhode Island	0.00	0.84	1.23	1.54	1.11	9.73	66.08	49.54	20.05	61.32	12.44	16.86
South Carolina	0.01	0.79	0.76	1.11	1.04	9.00	19.08	37.18	15.28	562.92	11.13	13.37
South Dakota	0.00	2.15	2.48	3.64	1.59	18.88	10.07	404.69	18.00	569.16	8.13	18.40
Tennessee	0.41	0.86	0.93	1.28	0.99	9.52	10.69	26.12	12.56	283.38	9.49	12.02
Texas	0.14	0.40	0.43	0.62	0.50	4.80	6.59	12.53	5.61	45.93	4.02	3.78
Utah	0.20	0.98	1.09	1.37	0.84	10.88	17.65	33.40	10.05	264.89	7.92	11.53
Vermont	0.00	1.40	1.72	2.44	0.77	15.21	41.08	72.33	26.47	780.42	12.39	23.06
Virginia	0.11	0.56	0.78	1.09	1.20	9.53	18.03	69.07	11.77	134.77	7.01	13.03
Washington	0.04	0.72	1.06	1.32	0.62	10.85	18.25	630.77	10.25	999.99	6.86	12.46
West Virginia	0.09	0.74	1.06	1.16	1.03	8.70	19.76	121.39	17.38	72.76	11.00	12.27
Wisconsin	0.07	0.60	0.93	1.22	0.72	9.51	11.95	70.29	12.43	108.08	6.88	12.83
Wyoming	0.20	1.30	1.68	2.12	1.30	12.83	21.65	33.86	16.99	127.07	11.14	15.06
APO/FPO[1]	6.00	7.09	6.01	7.08	43.76	450.36	0.00	0.00	48.82	72.32	29.37	69.01
Puerto Rico	3.60	6.46	7.22	10.61	0.00	0.00	0.00	0.00	33.51	55.14	61.64	60.58
U.S. citizens abroad[2]	5.79	4.86	7.36	5.26	14.55	37.11	64.01	64.09	31.86	58.83	16.90	43.68

Footnote(s) at end of table.

Table L—Coefficient of Variation for Sources of Income and Tax Items, by State—Continued

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

State	Sales of property *other* than capital assets net gain less loss		Dividends and interest						Rent net income less loss		Royalty net income less loss	
			Domestic and foreign dividends received		Interest received		Dividends and interest 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	**2.71**	**95.92**	**0.78**	**1.32**	**0.34**	**0.89**	**0.49**	**0.84**	**1.15**	**19.43**	**3.48**	**4.18**
Alabama	23.36	519.65	7.09	13.16	3.14	8.51	4.58	8.36	9.88	63.87	30.39	46.29
Alaska	18.97	726.52	11.91	19.23	5.48	12.70	7.16	12.24	11.05	23.83	54.59	38.32
Arizona	13.70	325.98	4.88	6.74	2.39	5.02	3.30	4.65	6.86	30.67	19.08	999.99
Arkansas	16.74	763.57	7.48	9.04	3.44	6.79	4.46	6.46	7.99	42.47	19.97	30.59
California	8.30	85.46	2.36	4.05	1.06	2.63	1.44	2.50	3.13	10.62	11.97	16.01
Colorado	13.71	34.41	5.89	8.18	2.60	6.23	3.90	5.81	7.39	42.15	19.99	19.13
Connecticut	49.80	53.39	5.13	8.79	2.32	7.68	3.46	6.71	10.12	44.76	33.62	59.03
Delaware	32.16	470.09	8.20	7.54	5.15	11.92	6.87	8.87	16.78	392.58	75.49	42.94
District of Columbia	29.18	104.48	9.13	10.47	5.91	11.62	6.83	8.85	13.93	28.27	41.57	75.72
Florida	13.29	83.25	3.62	5.08	1.81	3.88	2.30	3.49	5.85	32.10	24.42	31.91
Georgia	23.35	76.95	6.69	13.56	3.14	7.80	4.24	7.38	9.34	64.61	41.34	61.01
Hawaii	28.57	104.14	7.12	13.81	3.33	6.63	4.69	7.59	10.85	19.29	64.04	71.04
Idaho	22.68	106.06	9.21	18.45	4.38	9.40	5.82	8.83	10.45	363.66	42.69	53.71
Illinois	13.84	561.91	3.18	5.44	1.43	3.77	2.02	3.53	5.12	62.98	18.61	26.66
Indiana	22.54	74.71	5.80	10.52	2.40	6.80	3.57	7.02	8.88	43.48	31.26	35.48
Iowa	14.11	113.59	6.22	11.50	2.27	6.27	3.65	6.31	7.92	22.81	49.44	40.82
Kansas	17.74	32.08	6.32	9.24	2.82	6.77	4.00	6.45	7.66	20.20	14.61	18.18
Kentucky	14.54	26.21	7.23	9.63	3.20	7.20	4.36	6.53	8.77	172.79	24.33	38.84
Louisiana	25.30	46.08	7.89	9.52	3.58	8.48	4.86	7.92	8.85	20.56	14.88	13.14
Maine	33.61	111.38	7.28	15.30	4.00	9.44	5.60	9.27	11.85	42.13	56.11	65.33
Maryland	26.23	999.99	5.35	10.59	2.40	6.72	3.50	6.35	9.10	61.46	41.50	56.87
Massachusetts	30.97	79.68	4.95	9.15	1.78	5.76	2.95	5.59	7.61	46.38	42.90	20.56
Michigan	18.28	999.99	4.04	7.86	1.74	5.05	2.67	4.99	6.90	89.74	25.90	29.87
Minnesota	18.69	35.18	5.79	8.63	2.17	6.11	3.35	5.91	9.04	59.91	43.87	45.53
Mississippi	21.43	27.90	7.34	9.25	3.81	7.61	4.77	6.96	9.37	34.87	17.25	17.37
Missouri	18.44	101.14	5.74	9.86	2.41	6.15	3.28	5.83	8.21	93.20	25.35	38.92
Montana	16.78	46.83	9.12	12.34	3.81	9.15	5.46	8.76	10.20	42.81	24.92	32.23
Nebraska	11.94	34.84	6.02	12.81	2.54	6.42	3.67	6.30	7.24	27.62	25.29	87.86
Nevada	26.55	44.78	8.75	10.81	4.52	7.61	6.04	7.19	10.96	21.16	41.08	49.60
New Hampshire	33.60	44.56	8.21	10.78	3.86	8.90	5.64	8.37	13.59	45.23	65.55	69.94
New Jersey	29.04	42.47	3.76	6.66	1.77	4.67	2.47	4.49	7.78	43.99	36.15	35.15
New Mexico	22.64	51.83	7.46	9.86	4.29	8.74	5.41	7.79	9.87	209.85	24.61	21.44
New York	17.98	31.06	2.66	4.09	1.21	3.17	1.71	2.90	5.70	39.74	23.40	41.70
North Carolina	22.18	148.88	5.96	11.51	2.90	7.42	3.97	6.91	8.19	40.43	39.49	96.68
North Dakota	18.22	35.75	10.51	19.03	3.79	9.41	5.38	9.15	8.58	20.34	27.56	24.15
Ohio	16.89	83.42	3.71	6.17	1.59	4.39	2.35	4.15	5.98	107.19	20.95	36.47
Oklahoma	13.53	107.57	7.00	7.56	3.21	6.06	4.22	5.53	7.21	21.07	9.55	11.64
Oregon	17.03	58.43	6.32	11.21	2.75	7.09	4.05	6.86	7.95	37.29	35.89	44.03
Pennsylvania	16.20	737.30	3.39	6.01	1.51	4.29	2.16	4.06	6.35	21.70	29.44	34.48
Rhode Island	52.48	75.20	8.72	9.57	3.89	8.52	5.42	7.50	10.72	90.57	56.40	75.42
South Carolina	34.75	81.64	8.12	11.87	3.71	8.54	5.21	8.20	10.96	64.31	30.18	59.19
South Dakota	15.69	45.82	10.47	19.16	4.19	10.11	5.78	9.95	10.97	45.68	70.94	59.41
Tennessee	21.29	203.77	6.80	10.40	3.35	7.94	4.41	7.36	9.00	81.07	35.46	42.24
Texas	8.61	67.34	3.52	4.54	1.74	3.60	2.27	3.30	4.35	47.02	7.89	7.06
Utah	24.94	114.39	7.82	10.81	3.72	8.51	5.37	7.65	9.75	37.56	28.89	20.18
Vermont	37.33	135.77	10.08	17.59	5.11	12.75	7.25	11.94	15.17	348.98	70.45	44.63
Virginia	21.55	158.40	5.19	10.58	2.48	6.43	3.46	6.30	8.39	34.76	33.52	46.63
Washington	17.46	150.84	6.15	11.44	2.51	6.61	3.60	6.35	8.45	30.93	38.59	71.32
West Virginia	29.12	114.63	7.38	11.09	3.66	8.01	4.81	7.53	9.92	36.04	20.85	72.21
Wisconsin	17.30	122.59	5.71	8.93	2.06	6.21	3.29	6.04	8.35	892.33	42.85	54.65
Wyoming	21.78	38.38	15.01	15.67	5.90	13.04	9.74	12.18	10.78	638.71	29.32	21.54
APO/FPO[1]	68.79	144.85	21.01	31.74	11.76	24.93	15.95	26.31	23.84	26.02	0.00	0.00
Puerto Rico	87.29	87.29	49.07	44.93	42.27	85.30	45.83	72.62	61.41	101.74	0.00	0.00
U.S. citizens abroad[2]	51.28	123.30	12.82	20.18	8.87	15.21	8.94	13.48	14.78	26.68	95.21	99.01

Footnote(s) at end of table.

Table L—Coefficient of Variation for Sources of Income and Tax Items, by State—Continued

[Coefficient of variation for number of returns and amount (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		Unemployment compensation			
									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
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
United States, total	**3.91**	**6.18**	**1.26**	**1.68**	**3.54**	**38.11**	**0.86**	**1.23**	**1.32**	**1.89**	**2.39**	**3.42**
Alabama	30.82	27.41	11.11	13.71	29.57	65.10	5.27	5.92	7.97	12.71	15.93	21.70
Alaska	46.44	56.67	20.10	22.52	23.38	123.11	8.22	7.63	15.94	17.96	20.22	19.23
Arizona	21.43	34.58	6.48	8.07	24.06	75.20	4.81	6.07	12.40	17.04	23.10	29.15
Arkansas	24.65	31.88	10.02	13.98	23.79	999.99	7.64	7.60	10.73	15.30	21.92	28.00
California	9.94	25.03	3.76	5.04	13.83	27.48	2.04	2.73	4.30	5.97	7.76	9.73
Colorado	25.27	30.47	10.38	12.24	19.59	731.28	3.77	3.88	14.10	18.78	23.06	28.54
Connecticut	25.42	34.18	9.85	12.91	23.04	128.63	15.91	14.38	10.71	14.73	19.17	24.38
Delaware	52.01	23.61	15.33	18.86	43.76	260.62	10.31	10.59	18.90	27.22	25.54	32.31
District of Columbia	33.12	27.91	12.49	14.39	55.22	127.30	9.83	9.72	28.69	33.81	42.78	37.49
Florida	16.02	18.60	4.80	6.27	14.06	170.53	17.31	15.99	11.49	19.15	25.12	29.13
Georgia	45.90	55.78	10.77	13.37	26.35	377.65	6.35	7.38	9.37	12.93	23.50	30.13
Hawaii	38.39	34.92	11.70	12.38	24.14	163.84	5.72	6.55	14.94	24.94	18.05	21.81
Idaho	39.00	47.80	14.69	18.22	31.79	160.49	9.31	10.74	14.77	22.58	27.30	31.03
Illinois	18.46	24.74	5.71	7.84	15.52	280.46	4.63	7.95	5.45	7.45	8.18	11.34
Indiana	31.29	166.85	8.80	12.24	17.04	499.10	7.81	14.52	7.63	11.03	14.72	19.50
Iowa	29.30	26.90	11.23	15.10	27.49	335.89	6.06	8.75	11.04	15.43	17.11	24.45
Kansas	30.41	54.86	12.61	16.17	23.19	999.99	5.99	6.94	15.07	23.36	24.72	35.90
Kentucky	37.25	50.22	10.56	12.63	21.95	77.74	5.05	5.77	8.62	12.23	14.99	26.78
Louisiana	42.06	93.10	13.45	16.03	26.02	180.16	8.57	7.99	12.37	16.48	26.39	35.96
Maine	34.49	40.66	11.40	16.27	36.69	67.61	11.18	12.45	12.63	17.63	26.03	33.58
Maryland	26.26	37.70	8.30	11.53	27.97	55.80	4.77	6.25	11.73	14.80	21.41	25.05
Massachusetts	21.34	31.12	8.13	11.06	30.33	130.93	5.85	8.97	8.38	11.81	18.24	22.26
Michigan	25.52	78.37	6.48	8.79	20.40	76.37	3.84	5.29	4.93	7.29	7.29	11.20
Minnesota	31.77	49.76	9.96	13.29	26.28	72.54	4.40	7.06	10.28	12.26	18.89	25.18
Mississippi	31.94	30.29	10.58	13.00	24.78	71.71	7.34	8.30	11.60	15.98	20.55	27.78
Missouri	27.12	29.64	8.51	12.53	26.71	97.91	6.81	8.54	8.61	13.05	17.61	23.57
Montana	47.04	58.36	14.49	20.51	26.40	265.99	9.20	10.29	14.41	17.20	26.38	30.71
Nebraska	29.89	60.75	13.55	19.00	20.51	62.62	5.60	5.76	16.08	18.29	26.53	30.97
Nevada	40.62	34.04	12.05	14.13	20.27	27.66	30.15	23.79	13.69	18.53	20.52	26.11
New Hampshire	43.41	39.64	14.04	20.00	38.56	43.17	18.93	34.25	15.05	20.58	24.31	43.05
New Jersey	31.66	36.15	6.61	9.09	15.70	999.99	4.81	7.76	6.91	8.73	12.12	16.24
New Mexico	36.83	38.46	11.72	14.19	30.27	999.99	8.10	9.89	17.28	23.54	32.64	34.57
New York	15.97	17.50	4.98	6.85	13.07	84.94	2.64	3.29	5.44	7.27	9.07	13.33
North Carolina	32.49	39.83	9.58	12.50	24.99	653.86	5.23	6.31	8.15	12.29	19.56	24.65
North Dakota	50.75	50.27	22.55	31.91	35.75	200.08	15.95	20.57	21.73	24.27	41.85	45.53
Ohio	22.06	39.94	5.96	7.79	20.05	46.52	6.12	22.00	5.52	7.50	9.49	13.43
Oklahoma	29.04	30.74	9.45	12.29	25.88	55.71	6.86	8.07	14.07	20.62	19.96	22.62
Oregon	41.02	41.36	10.10	12.79	27.74	218.71	4.94	5.99	8.68	11.99	16.34	22.94
Pennsylvania	17.68	30.14	5.52	7.57	21.56	46.65	14.50	17.10	5.33	7.25	11.13	14.94
Rhode Island	32.50	41.07	12.69	17.91	33.45	49.45	8.87	9.99	13.86	16.31	20.63	26.35
South Carolina	39.34	36.87	11.29	13.34	36.36	145.82	6.18	7.08	11.63	15.83	26.70	32.01
South Dakota	49.25	131.83	18.61	24.12	38.48	570.24	54.27	70.46	24.17	27.76	49.57	59.40
Tennessee	30.01	35.94	10.82	14.08	25.68	149.76	35.28	33.81	8.93	11.99	27.84	34.00
Texas	13.74	14.12	5.81	7.38	14.93	59.43	18.77	23.62	8.86	12.49	15.96	20.84
Utah	27.31	34.53	10.74	14.52	21.68	159.06	5.87	7.32	14.55	18.97	24.45	30.35
Vermont	34.63	33.76	20.93	27.70	41.69	108.27	10.59	14.69	24.29	25.37	53.90	85.21
Virginia	29.58	48.20	7.69	9.72	24.59	999.99	4.71	5.22	11.57	17.62	24.29	32.29
Washington	29.93	65.22	8.70	11.59	27.12	165.56	22.29	43.35	8.94	12.11	14.66	18.08
West Virginia	44.37	54.69	10.06	14.14	37.16	76.58	9.51	11.44	8.96	13.46	15.39	20.13
Wisconsin	32.81	65.29	9.79	13.71	27.74	155.56	4.50	8.75	7.09	10.96	12.51	18.02
Wyoming	46.96	49.28	22.29	28.69	28.91	368.59	38.72	36.69	24.43	49.11	32.83	32.85
APO/FPO[1]	99.49	99.49	49.64	41.19	99.49	99.49	94.10	72.38	99.98	99.98	0.00	0.00
Puerto Rico	70.50	92.95	36.75	38.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
U.S. citizens abroad[2]	46.55	62.51	28.48	33.18	60.97	71.25	40.26	41.16	0.00	0.00	0.00	0.00

Footnote(s) at end of table.

Table L—Coefficient of Variation for Sources of Income and Tax Items, by State—Continued

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

State	Exemptions		Total itemized deductions		Taxable income		Income tax after credits		Total income tax		Total tax liability	
	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
United States, total	**0.22**	**0.22**	**0.42**	**0.41**	**0.10**	**0.11**	**0.17**	**0.18**	**0.17**	**0.18**	**0.17**	**0.17**
Alabama	1.68	1.68	3.16	3.39	0.86	0.85	1.49	1.32	1.49	1.30	1.44	1.27
Alaska	3.53	3.53	5.28	5.10	1.77	1.20	2.27	1.79	2.26	1.79	2.15	1.74
Arizona	1.61	1.61	2.22	2.14	0.79	0.73	1.49	1.05	1.48	1.04	1.44	1.01
Arkansas	1.85	1.85	3.90	4.64	1.26	1.01	2.02	1.39	2.02	1.38	1.93	1.36
California	0.75	0.75	1.10	1.09	0.34	0.39	0.53	0.59	0.53	0.59	0.51	0.57
Colorado	1.61	1.61	2.66	2.45	0.79	0.83	1.38	1.28	1.38	1.26	1.31	1.23
Connecticut	1.76	1.76	3.83	3.37	0.75	0.80	1.30	1.24	1.30	1.23	1.28	1.35
Delaware	2.85	2.86	4.74	3.74	0.93	1.33	2.45	2.06	2.45	2.05	2.36	2.00
District of Columbia	3.52	3.52	4.59	3.57	1.92	1.49	3.33	1.69	3.33	1.67	3.31	1.66
Florida	1.08	1.08	2.58	2.41	0.53	0.60	0.91	0.94	0.91	0.93	0.88	0.91
Georgia	1.48	1.48	2.88	2.67	0.71	0.82	1.25	1.34	1.24	1.31	1.21	1.29
Hawaii	2.48	2.48	3.46	3.12	1.14	1.13	2.29	1.69	2.29	1.68	2.24	1.65
Idaho	2.66	2.64	4.70	5.30	1.35	2.08	2.72	3.30	2.72	3.27	2.58	3.13
Illinois	1.00	1.00	1.92	1.82	0.42	0.46	0.72	0.76	0.72	0.76	0.70	0.75
Indiana	1.42	1.42	3.36	3.38	0.71	0.78	1.15	1.25	1.15	1.25	1.09	1.23
Iowa	1.68	1.68	3.58	3.77	0.96	1.04	1.75	1.57	1.74	1.57	1.53	1.47
Kansas	1.80	1.81	3.75	3.28	1.06	1.02	1.72	1.41	1.71	1.39	1.60	1.37
Kentucky	1.55	1.55	3.20	3.17	0.89	0.90	1.57	1.36	1.56	1.35	1.49	1.33
Louisiana	1.76	1.76	4.43	4.20	0.85	0.92	1.43	1.47	1.43	1.46	1.38	1.45
Maine	2.10	2.10	4.95	5.04	1.22	1.23	2.48	1.68	2.48	1.68	2.41	1.66
Maryland	1.54	1.54	2.43	2.55	0.62	0.84	1.10	1.35	1.10	1.34	1.08	1.32
Massachusetts	1.42	1.42	2.64	2.69	0.55	0.69	1.03	1.16	1.03	1.16	1.02	1.14
Michigan	1.11	1.11	1.81	1.90	0.54	0.55	0.94	0.90	0.94	0.89	0.92	0.88
Minnesota	1.59	1.59	2.57	2.49	0.80	0.98	1.49	1.55	1.48	1.53	1.35	1.46
Mississippi	2.07	2.07	3.61	3.58	1.26	0.91	2.00	1.25	2.00	1.24	1.95	1.21
Missouri	1.61	1.61	3.46	3.43	0.77	0.84	1.32	1.27	1.32	1.27	1.26	1.25
Montana	2.90	2.91	4.74	5.52	1.45	1.70	2.93	2.33	2.93	2.31	2.72	2.27
Nebraska	1.75	1.75	3.89	3.85	1.03	1.16	1.96	1.64	1.96	1.63	1.74	1.52
Nevada	2.55	2.55	4.52	4.18	1.06	1.15	2.26	1.56	2.26	1.54	2.16	1.55
New Hampshire	2.20	2.20	5.02	5.13	1.22	1.16	2.54	1.57	2.54	1.56	2.50	1.53
New Jersey	1.28	1.28	2.25	2.05	0.70	0.64	0.97	0.94	0.97	0.94	0.95	0.92
New Mexico	2.51	2.51	4.50	4.34	1.42	1.10	2.30	1.52	2.29	1.50	2.23	1.47
New York	0.90	0.90	1.30	1.21	0.38	0.40	0.64	0.64	0.64	0.63	0.62	0.63
North Carolina	1.44	1.44	2.91	2.83	0.72	0.77	1.27	1.24	1.27	1.23	1.22	1.20
North Dakota	2.76	2.76	6.74	6.79	1.85	1.76	3.54	2.54	3.51	2.50	3.11	2.33
Ohio	1.05	1.05	2.35	2.28	0.51	0.49	0.79	0.81	0.79	0.80	0.77	0.79
Oklahoma	1.56	1.56	3.18	2.97	0.88	0.85	1.49	1.24	1.48	1.22	1.41	1.19
Oregon	1.83	1.83	2.88	2.60	1.15	1.06	1.85	1.67	1.85	1.65	1.75	1.59
Pennsylvania	1.00	1.00	2.23	2.31	0.42	0.46	0.73	0.76	0.73	0.75	0.71	0.74
Rhode Island	2.52	2.52	4.80	4.44	1.33	1.10	2.39	1.54	2.38	1.54	2.36	1.52
South Carolina	1.81	1.81	3.34	3.07	0.87	0.88	1.63	1.38	1.63	1.37	1.58	1.34
South Dakota	2.98	2.98	7.05	7.62	2.20	1.92	3.75	3.18	3.69	3.00	3.28	2.77
Tennessee	1.63	1.63	4.22	5.08	1.02	0.95	1.48	1.54	1.48	1.53	1.42	1.49
Texas	0.94	0.94	2.15	1.91	0.40	0.44	0.69	0.69	0.68	0.68	0.66	0.66
Utah	2.26	2.26	2.81	2.72	1.25	1.17	2.01	1.74	2.00	1.69	1.89	1.64
Vermont	3.11	3.11	6.43	6.52	1.89	1.76	3.55	2.33	3.55	2.32	3.37	2.28
Virginia	1.37	1.37	2.67	2.72	0.66	0.72	1.08	1.18	1.08	1.18	1.03	1.16
Washington	1.64	1.64	3.41	3.36	0.70	0.80	1.18	1.36	1.18	1.36	1.13	1.33
West Virginia	1.81	1.81	5.30	6.20	1.25	0.91	2.01	1.21	2.01	1.21	1.96	1.19
Wisconsin	1.50	1.50	2.62	2.66	0.77	0.78	1.34	1.48	1.32	1.47	1.26	1.43
Wyoming	3.08	3.08	6.31	6.38	1.68	1.48	3.34	2.19	3.28	2.15	3.12	2.09
APO/FPO[1]	7.19	7.19	25.77	25.60	6.06	7.40	6.29	9.89	6.29	9.89	6.29	9.88
Puerto Rico	9.21	9.21	35.12	32.37	10.57	7.56	19.15	19.20	19.15	19.08	19.15	27.17
U.S. citizens abroad[2]	7.16	7.16	16.49	16.34	6.67	4.95	8.20	7.14	8.14	7.11	7.80	7.03

[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.

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*Production and review of tables were coordinated by June Walters, Richard Hillelson, Terry M. Smith, Janet L. Barnhardt, and Jon Maiden. Specific responsibility for the subject matter was as follows: Part 1: June Walters and Raymond Wolfe; Part 2: Richard Thompson and Thomas F. Gearin; Part 3: Charles Hicks, Norman Waits, and Linda Thompson; Part 4: John A. Kozielec, Antoinette Jones-Lyles, and Brenda L. Harrison.

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: Number of returns	All returns: Percent of total	All returns: Adjusted gross income less deficit: Amount	All returns: Adjusted gross income less deficit: Percent of total	All returns: Adjusted gross income less deficit: Average (dollars)	Taxable returns: Number of returns	Taxable returns: Percent of total	Taxable returns: Adjusted gross income less deficit: Amount	Taxable returns: Adjusted gross income less deficit: Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Size of Adjusted Gross Income									
Total	**95,396,123**	**100.0**	**1,772,604,303**	**100.0**	**18,582**	**76,724,724**	**100.0**	**1,721,173,466**	**100.0**
No adjusted gross income	809,245	0.8	—18,511,213	—	—22,875	15,310	(2)	—1,181,759	—
$1 under $1,000	2,675,489	2.8	1,558,371	0.1	582	670	(2)	451	(2)
$1,000 under $2,000	3,941,113	4.1	5,914,102	0.3	1,501	175,449	0.2	275,804	(2)
$2,000 under $3,000	3,914,658	4.1	9,777,743	0.6	2,498	176,719	0.2	452,099	(2)
$3,000 under $4,000	3,767,056	3.9	13,199,983	0.7	3,504	1,858,362	2.4	6,761,433	0.4
$4,000 under $5,000	3,638,815	3.8	16,380,666	0.9	4,502	2,457,604	3.2	11,074,405	0.6
$5,000 under $6,000	3,682,533	3.9	20,237,529	1.1	5,496	2,447,080	3.2	13,448,857	0.8
$6,000 under $7,000	3,569,408	3.7	23,209,270	1.3	6,502	2,487,837	3.2	16,176,775	0.9
$7,000 under $8,000	3,719,113	3.9	27,897,291	1.6	7,501	2,865,391	3.7	21,510,402	1.2
$8,000 under $9,000	3,347,407	3.5	28,443,738	1.6	8,497	2,924,921	3.8	24,883,767	1.4
$9,000 under $10,000	3,332,417	3.5	31,658,241	1.8	9,500	3,111,228	4.1	29,566,019	1.7
$10,000 under $11,000	3,181,727	3.3	33,393,132	1.9	10,495	3,062,212	4.0	32,142,538	1.9
$11,000 under $12,000	3,018,829	3.2	34,683,419	2.0	11,489	2,910,390	3.8	33,437,343	1.9
$12,000 under $13,000	2,802,404	2.9	35,019,396	2.0	12,496	2,722,761	3.5	34,024,415	2.0
$13,000 under $14,000	2,702,730	2.8	36,478,831	2.1	13,497	2,639,672	3.4	35,626,392	2.1
$14,000 under $15,000	2,487,470	2.6	36,069,452	2.0	14,500	2,435,070	3.2	35,311,258	2.1
$15,000 under $20,000	10,998,194	11.5	191,536,083	10.8	17,415	10,833,782	14.1	188,719,480	11.0
$20,000 under $25,000	9,117,136	9.6	204,221,215	11.5	22,400	9,029,708	11.8	202,266,471	11.8
$25,000 under $30,000	7,205,282	7.6	197,424,953	11.1	27,400	7,161,297	9.3	196,219,054	11.4
$30,000 under $40,000	9,205,336	9.6	317,416,140	17.9	34,482	9,172,708	12.0	316,303,952	18.4
$40,000 under $50,000	4,182,389	4.4	185,322,655	10.5	44,310	4,158,690	5.4	184,257,726	10.7
$50,000 under $75,000	2,796,836	2.9	164,256,670	9.3	58,729	2,781,632	3.6	163,365,633	9.5
$75,000 under $100,000	645,884	0.7	55,099,048	3.1	85,308	643,517	0.8	54,898,817	3.2
$100,000 under $200,000	516,516	0.5	67,717,126	3.8	131,104	514,804	0.7	67,504,504	3.9
$200,000 under $500,000	118,092	0.1	33,256,723	1.9	281,617	117,889	0.2	33,203,839	1.9
$500,000 under $1,000,000	14,758	(2)	9,815,188	0.6	665,076	14,741	(2)	9,804,346	0.6
$1,000,000 or more	5,286	(2)	11,128,551	0.6	2,105,288	5,280	(2)	11,119,444	0.6

Size and accumulated size of adjusted gross income	Taxable returns—Continued: Taxable income: Number of returns	Taxable income: Amount	Taxable income: Percent of total	Income tax after credits: Number of returns	Income tax after credits: Amount	Income tax after credits: Percent of total	Total income tax: Amount	Total income tax: Percent of — Total	Total income tax: Percent of — Taxable income	Total income tax: Percent of — Adjusted gross income less deficit	Total income tax: Average income tax (dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Size of Adjusted Gross Income											
Total	**76,683,872**	**1,383,704,175**	**100.0**	**76,635,184**	**282,302,029**	**100.0**	**284,128,989**	**100.0**	**20.5**	**16.5**	**3,703**
No adjusted gross income	—	—	—	2,091	3,915	(2)	135,944	(2)	(2)	(2)	8,880
$1 under $1,000	—	—	—	**	**	**	1,896	(2)	(2)	(2)	2,830
$1,000 under $2,000	174,513	486,288	(2)	**174,992	**12,294	(2)	14,792	(2)	3.0	5.4	84
$2,000 under $3,000	176,125	580,266	(2)	176,080	26,676	(2)	28,673	(2)	4.9	6.3	162
$3,000 under $4,000	1,857,902	5,039,833	0.4	1,857,900	117,462	(2)	121,175	(2)	2.4	1.8	65
$4,000 under $5,000	2,457,056	8,396,793	0.6	2,457,001	392,535	0.1	394,875	0.1	4.7	3.6	161
$5,000 under $6,000	2,446,991	10,412,276	0.8	2,446,976	699,050	0.2	702,317	0.2	6.7	5.2	287
$6,000 under $7,000	2,485,942	12,807,386	0.9	2,485,764	1,053,054	0.4	1,059,147	0.4	8.3	6.5	426
$7,000 under $8,000	2,864,852	17,036,983	1.2	2,864,888	1,510,944	0.5	1,514,727	0.5	8.9	7.0	529
$8,000 under $9,000	2,922,526	19,363,695	1.4	2,922,143	1,787,779	0.6	1,791,660	0.6	9.3	7.2	613
$9,000 under $10,000	3,110,428	22,916,199	1.7	3,110,029	2,341,445	0.8	2,345,250	0.8	10.2	7.9	754
$10,000 under $11,000	3,062,105	25,160,574	1.8	3,061,321	2,801,735	1.0	2,805,573	1.0	11.2	8.7	916
$11,000 under $12,000	2,910,276	26,471,363	1.9	2,909,756	3,148,059	1.1	3,151,719	1.1	11.9	9.4	1,083
$12,000 under $13,000	2,722,275	27,095,633	2.0	2,720,491	3,376,643	1.2	3,379,989	1.2	12.5	9.9	1,241
$13,000 under $14,000	2,639,657	28,771,201	2.1	2,639,651	3,767,732	1.3	3,768,156	1.3	13.1	10.6	1,428
$14,000 under $15,000	2,434,284	28,366,996	2.1	2,434,004	3,823,243	1.4	3,832,897	1.3	13.5	10.9	1,574
$15,000 under $20,000	10,829,826	152,739,537	11.0	10,827,810	22,546,291	8.0	22,572,204	7.9	14.8	12.0	2,084
$20,000 under $25,000	9,028,175	164,539,764	11.9	9,025,432	27,166,860	9.6	27,182,168	9.6	16.5	13.4	3,010
$25,000 under $30,000	7,159,967	159,093,914	11.5	7,149,310	28,450,762	10.1	28,474,945	10.0	17.9	14.5	3,976
$30,000 under $40,000	9,172,000	256,734,255	18.6	9,164,170	51,693,167	18.3	51,745,181	18.2	20.2	16.4	5,641
$40,000 under $50,000	4,157,978	148,772,809	10.8	4,150,415	34,760,534	12.3	34,847,163	12.3	23.4	18.9	8,379
$50,000 under $75,000	2,779,799	130,736,307	9.4	2,772,263	36,131,220	12.8	36,299,454	12.8	27.8	22.2	13,050
$75,000 under $100,000	641,428	43,400,779	3.1	636,253	14,544,159	5.2	14,715,265	5.2	33.9	26.8	22,867
$100,000 under $200,000	512,648	53,225,412	3.8	509,990	21,142,478	7.5	21,505,796	7.6	40.4	31.9	41,775
$200,000 under $500,000	117,178	25,985,510	1.9	116,657	12,380,468	4.4	12,749,893	4.5	49.1	38.4	108,152
$500,000 under $1,000,000	14,619	7,409,850	0.5	14,572	3,944,900	1.4	4,100,676	1.4	55.3	41.8	278,182
$1,000,000 or more	5,242	8,160,552	0.6	5,225	4,678,623	1.7	4,887,456	1.7	59.9	44.0	925,655

Footnote(s) 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: Number of returns	All returns: Percent of total	All returns: Adjusted gross income less deficit: Amount	All returns: Adjusted gross income less deficit: Percent of total[1]	All returns: Adjusted gross income less deficit: Average (dollars)	Taxable returns: Number of returns	Taxable returns: Percent of total	Taxable returns: Adjusted gross income less deficit: Amount	Taxable returns: Adjusted gross income less deficit: 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	809,245	0.8	−18,511,213	—	−22,875	15,310	(2)	−1,181,759	—
$1 under $1,000	2,675,489	2.8	1,558,371	0.1	582	670	(2)	451	(2)
$1 under $2,000	6,616,602	6.9	7,472,473	0.4	1,129	176,119	0.2	276,255	(2)
$1 under $3,000	10,531,260	11.0	17,250,216	1.0	1,638	352,838	0.5	728,354	(2)
$1 under $4,000	14,298,316	15.0	30,450,199	1.7	2,130	2,211,200	2.9	7,489,787	0.4
$1 under $5,000	17,937,131	18.8	46,830,864	2.6	2,611	4,668,804	6.1	18,564,192	1.1
$1 under $6,000	21,619,664	22.7	67,068,394	3.7	3,102	7,115,884	9.3	32,013,049	1.9
$1 under $7,000	25,189,072	26.4	90,277,664	5.0	3,584	9,603,721	12.5	48,189,824	2.8
$1 under $8,000	28,908,185	30.3	118,174,955	6.6	4,088	12,469,112	16.3	69,700,226	4.0
$1 under $9,000	32,255,592	33.8	146,618,694	8.2	4,546	15,394,033	20.1	94,583,993	5.5
$1 under $10,000	35,588,009	37.3	178,276,935	10.0	5,009	18,505,261	24.1	124,150,012	7.2
$1 under $11,000	38,769,736	40.6	211,670,067	11.8	5,460	21,567,473	28.1	156,292,551	9.1
$1 under $12,000	41,788,565	43.8	246,353,486	13.8	5,895	24,477,863	31.9	189,729,894	11.0
$1 under $13,000	44,590,969	46.7	281,372,882	15.7	6,310	27,200,624	35.5	223,754,309	13.0
$1 under $14,000	47,293,699	49.6	317,851,713	17.7	6,721	29,840,296	38.9	259,380,701	15.1
$1 under $15,000	49,781,169	52.2	353,921,164	19.8	7,110	32,275,366	42.1	294,691,959	17.1
$1 under $20,000	60,779,363	63.7	545,457,247	30.5	8,974	43,109,148	56.2	483,411,438	28.1
$1 under $25,000	69,896,499	73.3	749,678,462	41.9	10,726	52,138,856	68.0	685,677,909	39.8
$1 under $30,000	77,101,781	80.8	947,103,415	52.9	12,284	59,300,153	77.3	881,896,964	51.2
$1 under $40,000	86,307,117	90.5	1,264,519,555	70.6	14,651	68,472,861	89.2	1,198,200,916	69.6
$1 under $50,000	90,489,506	94.9	1,449,842,210	80.9	16,022	72,631,551	94.7	1,382,458,642	80.3
$1 under $75,000	93,286,342	97.8	1,614,098,881	90.1	17,303	75,413,183	98.3	1,545,824,276	89.8
$1 under $100,000	93,932,226	98.5	1,669,197,928	93.2	17,770	76,056,700	99.1	1,600,723,092	92.9
$1 under $200,000	94,448,742	99.0	1,736,915,054	97.0	18,390	76,571,504	99.8	1,668,227,597	96.9
$1 under $500,000	94,566,834	99.1	1,770,171,777	98.8	18,719	76,689,393	100.0	1,701,431,436	98.8
$1 under $1,000,000	94,581,592	99.1	1,779,986,965	99.4	18,820	76,704,134	100.0	1,711,235,782	99.4
$1 or more	94,586,878	99.2	1,791,115,516	100.0	18,936	76,709,414	100.0	1,722,355,225	100.0
All returns	95,396,123	100.0	1,772,604,303	99.0	18,582	76,724,724	100.0	1,721,173,466	99.9

Size and accumulated size of adjusted gross income	Taxable returns—Continued: Taxable income: Number of returns	Taxable income: Amount	Taxable income: Percent of total	Income tax after credits: Number of returns	Income tax after credits: Amount	Income tax after credits: Percent of total	Total income tax: Amount	Total income tax: Percent of — Total	Total income tax: Percent of — Taxable income	Total income tax: Percent of — Adjusted gross income less deficit	Average income tax (dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Cumulated From Smallest Size of Adjusted Gross Income											
No adjusted gross income	—	—	—	2,091	3,915	(2)	135,944	(2)	(3)	(3)	8,880
$1 under $1,000	—	—	—	**	**	**	1,896	(2)	(3)	(3)	2,830
$1 under $2,000	174,513	486,288	(2)	174,992	12,294	(2)	16,688	(2)	3.4	6.0	95
$1 under $3,000	350,638	1,066,554	0.1	351,072	38,970	(2)	45,361	(2)	4.3	6.2	129
$1 under $4,000	2,208,540	6,106,387	0.4	2,208,972	156,432	0.1	166,536	0.1	2.7	2.2	75
$1 under $5,000	4,665,596	14,503,181	1.0	4,665,973	548,968	0.2	561,410	0.2	3.9	3.0	120
$1 under $6,000	7,112,587	24,915,457	1.8	7,112,949	1,248,018	0.4	1,263,727	0.4	5.1	3.9	178
$1 under $7,000	9,598,529	37,722,843	2.7	9,598,713	2,301,072	0.8	2,322,875	0.8	6.2	4.8	242
$1 under $8,000	12,463,381	54,759,826	4.0	12,463,601	3,812,016	1.4	3,837,601	1.4	7.0	5.5	308
$1 under $9,000	15,385,907	74,123,521	5.4	15,385,744	5,599,796	2.0	5,629,261	2.0	7.6	6.0	366
$1 under $10,000	18,496,335	97,039,720	7.0	18,495,773	7,941,241	2.8	7,974,512	2.8	8.2	6.4	431
$1 under $11,000	21,558,440	122,200,294	8.8	21,557,094	10,742,976	3.8	10,780,085	3.8	8.8	6.9	500
$1 under $12,000	24,468,716	148,671,657	10.7	24,466,850	13,891,035	4.9	13,931,804	4.9	9.4	7.3	569
$1 under $13,000	27,190,991	175,767,290	12.7	27,187,341	17,267,678	6.1	17,311,793	6.1	9.8	7.7	636
$1 under $14,000	29,830,648	204,538,490	14.8	29,826,992	21,035,410	7.5	21,079,949	7.4	10.3	8.1	706
$1 under $15,000	32,264,932	232,905,486	16.8	32,260,996	24,858,653	8.8	24,912,845	8.8	10.7	8.5	772
$1 under $20,000	43,094,758	385,645,024	27.9	43,088,806	47,404,944	16.8	47,485,049	16.7	12.3	9.8	1,102
$1 under $25,000	52,122,933	550,184,788	39.8	52,114,238	74,571,804	26.4	74,667,217	26.3	13.6	10.9	1,432
$1 under $30,000	59,282,900	709,278,702	51.3	59,263,548	103,022,566	36.5	103,142,161	36.3	14.5	11.7	1,739
$1 under $40,000	68,454,980	966,012,957	69.8	68,427,718	154,715,734	54.8	154,887,342	54.5	16.0	12.9	2,262
$1 under $50,000	72,612,958	1,114,785,766	80.6	72,578,133	189,476,268	67.1	189,734,505	66.8	17.0	13.7	2,612
$1 under $75,000	75,392,757	1,245,522,073	90.0	75,350,396	225,607,487	79.9	226,033,959	79.6	18.1	14.6	2,997
$1 under $100,000	76,034,185	1,288,922,852	93.2	75,986,649	240,151,646	85.1	240,749,224	84.7	18.7	15.0	3,165
$1 under $200,000	76,546,833	1,342,148,263	97.0	76,496,639	261,294,123	92.6	262,255,020	92.3	19.5	15.7	3,425
$1 under $500,000	76,664,011	1,368,133,773	98.9	76,613,296	273,674,591	96.9	275,004,912	96.8	20.1	16.2	3,586
$1 under $1,000,000	76,678,630	1,375,543,623	99.4	76,627,868	277,619,491	98.3	279,105,589	98.2	20.3	16.3	3,639
$1 or more	76,683,872	1,383,704,175	100.0	76,633,093	282,298,114	100.0	283,993,045	100.0	20.5	16.5	3,702
All returns	76,683,872	1,383,704,175	100.0	76,635,184	282,302,029	100.0	284,128,989	100.0	20.5	16.5	3,703

Footnote(s) 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: Number of returns	All returns: Percent of total	All returns: Adjusted gross income less deficit: Amount	All returns: Adjusted gross income less deficit: Percent of total[1]	All returns: Adjusted gross income less deficit: Average (dollars)	Taxable returns: Number of returns	Taxable returns: Percent of total	Taxable returns: Adjusted gross income less deficit: Amount	Taxable returns: Adjusted gross income less deficit: 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	5,286	(2)	11,128,551	0.6	2,105,288	5,280	(2)	11,119,444	0.6
$500,000 or more	20,044	(2)	20,943,739	1.2	1,044,888	20,021	(2)	20,923,790	1.2
$200,000 or more	138,136	0.1	54,200,462	3.0	392,370	137,910	0.2	54,127,629	3.1
$100,000 or more	654,652	0.7	121,917,588	6.8	186,233	652,714	0.9	121,632,133	7.1
$75,000 or more	1,300,536	1.4	177,016,636	9.9	136,111	1,296,231	1.7	176,530,950	10.2
$50,000 or more	4,097,372	4.3	341,273,306	19.1	83,291	4,077,863	5.3	339,896,583	19.7
$40,000 or more	8,279,761	8.7	526,595,961	29.4	63,600	8,236,553	10.7	524,154,309	30.4
$30,000 or more	17,485,097	18.3	844,012,101	47.1	48,270	17,409,261	22.7	840,458,262	48.8
$25,000 or more	24,690,379	25.9	1,041,437,054	58.1	42,180	24,570,558	32.0	1,036,677,316	60.2
$20,000 or more	33,807,515	35.4	1,245,658,269	69.5	36,846	33,600,266	43.8	1,238,943,787	71.9
$15,000 or more	44,805,709	47.0	1,437,194,352	80.2	32,076	44,434,048	57.9	1,427,663,267	82.9
$14,000 or more	47,293,179	49.6	1,473,263,804	82.3	31,152	46,869,118	61.1	1,462,974,525	84.9
$13,000 or more	49,995,909	52.4	1,509,742,634	84.3	30,197	49,508,790	64.5	1,498,600,917	87.0
$12,000 or more	52,798,313	55.3	1,544,762,030	86.2	29,258	52,231,551	68.1	1,532,625,332	89.0
$11,000 or more	55,817,142	58.5	1,579,445,449	88.2	28,297	55,141,941	71.9	1,566,062,675	90.9
$10,000 or more	58,998,869	61.8	1,612,838,582	90.0	27,337	58,204,153	75.9	1,598,205,213	92.8
$9,000 or more	62,331,286	65.3	1,644,496,822	91.8	26,383	61,315,381	79.9	1,627,771,232	94.5
$8,000 or more	65,678,693	68.8	1,672,940,561	93.4	25,472	64,240,302	83.7	1,652,654,999	96.0
$7,000 or more	69,397,806	72.7	1,700,837,852	95.0	24,509	67,105,693	87.5	1,674,165,402	97.2
$6,000 or more	72,967,214	76.5	1,724,047,122	96.3	23,628	69,593,530	90.7	1,690,342,176	98.1
$5,000 or more	76,649,747	80.3	1,744,284,652	97.4	22,757	72,040,610	93.9	1,703,791,034	98.9
$4,000 or more	80,288,562	84.2	1,760,665,318	98.3	21,929	74,498,214	97.1	1,714,865,439	99.6
$3,000 or more	84,055,618	88.1	1,773,865,301	99.0	21,103	76,356,576	99.5	1,721,626,872	100.0
$2,000 or more	87,970,276	92.2	1,783,643,044	99.6	20,276	76,533,295	99.8	1,722,078,971	100.0
$1,000 or more	91,911,389	96.3	1,789,557,145	99.9	19,470	76,708,744	100.0	1,722,354,775	100.0
$1 or more	94,586,878	99.2	1,791,115,516	100.0	18,936	76,709,414	100.0	1,722,355,225	100.0
All returns	95,396,123	100.0	1,772,604,303	99.0	18,582	76,724,724	100.0	1,721,173,466	99.9

Size and accumulated size of adjusted gross income	Taxable returns—Continued: Taxable income: Number of returns	Taxable income: Amount	Taxable income: Percent of total	Income tax after credits: Number of returns	Income tax after credits: Amount	Income tax after credits: Percent of total	Total income tax: Amount	Total income tax: Percent of — Total	Total income tax: Percent of — Taxable income	Total income tax: Percent of — Adjusted gross income less deficit	Total income tax: Average income tax (dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Cumulated From Largest Size of Adjusted Gross Income											
$1,000,000 or more	5,242	8,160,552	0.6	5,225	4,878,623	1.7	4,887,456	1.7	59.9	44.0	925,655
$500,000 or more	19,861	15,570,402	1.1	19,797	8,623,523	3.1	8,988,133	3.2	57.7	43.0	448,935
$200,000 or more	137,039	41,555,911	3.0	136,454	21,003,991	7.4	21,738,025	7.7	52.3	40.2	157,625
$100,000 or more	649,687	94,781,323	6.8	646,444	42,146,468	14.9	43,243,821	15.2	45.6	35.6	66,252
$75,000 or more	1,291,115	138,182,102	10.0	1,282,697	56,690,627	20.1	57,959,086	20.4	41.9	32.8	44,714
$50,000 or more	4,070,914	268,918,409	19.4	4,054,960	92,821,847	32.9	94,258,540	33.2	35.1	27.7	23,115
$40,000 or more	8,228,892	417,691,218	30.2	8,205,375	127,582,381	45.2	129,105,703	45.4	30.9	24.6	15,675
$30,000 or more	17,400,972	674,425,473	48.7	17,369,545	179,275,548	63.5	180,850,884	63.7	26.8	21.5	10,388
$25,000 or more	24,560,939	833,519,387	60.2	24,518,855	207,726,310	73.6	209,325,829	73.7	25.1	20.2	8,519
$20,000 or more	33,589,114	998,059,151	72.1	33,544,287	234,893,170	83.2	236,507,996	83.2	23.7	19.1	7,039
$15,000 or more	44,418,940	1,150,798,688	83.2	44,372,097	257,439,461	91.2	259,080,200	91.2	22.5	18.1	5,831
$14,000 or more	46,853,224	1,179,165,685	85.2	46,806,101	261,262,704	92.5	262,913,096	92.5	22.3	18.0	5,610
$13,000 or more	49,492,881	1,207,936,885	87.3	49,445,752	265,030,436	93.9	266,681,253	93.9	22.1	17.8	5,387
$12,000 or more	52,215,156	1,235,032,518	89.3	52,166,243	268,407,080	95.1	270,061,241	95.0	21.9	17.6	5,170
$11,000 or more	55,125,432	1,261,503,881	91.2	55,075,999	271,555,138	96.2	273,212,960	96.2	21.7	17.4	4,955
$10,000 or more	58,187,537	1,286,664,455	93.0	58,137,320	274,356,873	97.2	276,018,534	97.1	21.5	17.3	4,742
$9,000 or more	61,297,965	1,309,580,654	94.6	61,247,349	276,698,319	98.0	278,363,784	98.0	21.3	17.1	4,540
$8,000 or more	64,220,491	1,328,944,349	96.0	64,169,492	278,486,098	98.6	280,155,444	98.6	21.1	17.0	4,361
$7,000 or more	67,085,343	1,345,981,332	97.3	67,034,380	279,997,042	99.2	281,670,171	99.1	20.9	16.8	4,197
$6,000 or more	69,571,285	1,358,788,718	98.2	69,520,144	281,050,095	99.6	282,729,318	99.5	20.8	16.7	4,063
$5,000 or more	72,018,276	1,369,200,994	99.0	71,967,120	281,749,147	99.8	283,431,635	99.8	20.7	16.6	3,934
$4,000 or more	74,475,332	1,377,597,787	99.6	74,424,121	282,141,682	99.9	283,826,510	99.9	20.6	16.6	3,810
$3,000 or more	76,333,234	1,382,637,621	99.9	76,282,021	282,259,144	100.0	283,947,684	99.9	20.5	16.5	3,719
$2,000 or more	76,509,359	1,383,217,887	100.0	76,458,101	282,285,820	100.0	283,976,357	99.9	20.5	16.5	3,710
$1,000 or more	76,683,872	1,383,704,175	100.0	**	**	**	283,991,149	100.0	20.5	16.5	3,702
$1 or more	76,683,872	1,383,704,175	100.0	76,633,093	282,298,114	100.0	283,993,045	100.0	20.5	16.5	3,702
All returns	76,683,872	1,383,704,175	100.0	76,635,184	282,302,029	100.0	284,128,989	100.0	20.5	16.5	3,703

*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]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: Sources of Income, Deductions, and Tax Items, by Marital Status

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

Item	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives		Returns of heads of households		Returns of single persons		Returns of 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	95,396,123	1,772,604,303	45,697,648	1,243,444,680	1,498,875	18,314,626	8,376,207	103,843,173	39,710,500	404,826,111	112,893	2,175,713
Salaries and wages	84,208,807	1,486,100,497	40,383,650	1,049,121,500	1,321,303	16,248,329	7,985,265	94,796,160	34,431,716	324,748,222	86,873	1,186,287
Business or profession:												
Net profit	6,534,688	68,531,412	5,029,712	57,416,958	70,790	529,384	261,005	2,048,788	1,169,928	8,509,198	3,253	27,084
Net loss	3,036,721	15,459,784	2,376,341	12,517,764	28,782	237,847	109,861	429,362	519,500	2,256,419	2,237	18,392
Farm:												
Net profit	983,543	8,532,103	785,395	7,441,914	4,676	16,273	18,107	89,952	173,322	956,991	*2,043	*26,974
Net loss	1,657,711	16,344,061	1,407,440	14,402,039	6,454	92,133	42,168	317,504	201,070	1,525,809	579	6,576
Partnership:												
Net profit	1,786,683	25,907,488	1,304,963	21,833,390	17,220	159,580	59,916	643,773	401,745	3,234,471	2,839	36,274
Net loss	1,965,526	26,045,138	1,518,446	21,996,736	18,915	338,835	77,795	686,832	344,283	2,979,027	6,087	43,908
Small Business Corporation:												
Net profit	408,461	4,256,154	305,574	3,522,986	745	13,437	13,732	100,491	87,507	608,738	903	10,503
Net loss	369,947	5,073,325	316,518	4,334,287	2,768	68,519	5,951	87,465	44,621	563,107	89	19,947
Sales of capital assets:												
Net gain	7,025,861	34,713,118	4,932,776	27,229,579	55,047	337,617	226,239	961,925	1,801,801	6,152,197	9,998	31,801
Net loss	2,459,126	3,894,583	1,682,385	2,727,747	25,985	29,508	72,218	113,236	675,675	1,019,100	2,863	4,993
Sales of property *other* than capital assets:												
Net gain	709,000	2,792,678	610,813	2,486,258	3,910	15,780	14,144	55,403	79,862	233,086	271	2,150
Net loss	440,793	2,560,234	354,704	2,206,845	3,620	28,087	10,646	52,675	71,760	271,960	63	668
Dividends received	16,482,018	48,161,460	10,439,395	30,940,105	148,736	552,308	559,798	1,199,017	5,299,771	15,287,705	34,318	182,325
Interest received	49,656,550	140,559,366	29,703,923	90,109,100	540,220	1,135,025	2,169,807	4,496,341	17,146,985	44,317,488	95,615	501,412
Dividend and interest in adjusted gross income	34,144,410	178,097,705	19,501,747	113,091,938	345,741	1,617,960	1,505,599	5,423,506	12,709,811	57,297,738	81,512	666,564
Rent:												
Net income	3,624,060	15,055,155	2,577,262	11,125,471	29,719	184,148	129,777	349,776	881,229	3,390,599	6,073	5,161
Net loss	4,153,988	17,820,245	3,097,713	13,943,187	36,760	90,866	156,493	573,703	856,691	3,200,136	6,331	12,353
Royalty:												
Net income	796,383	6,101,057	563,669	4,194,216	9,209	78,985	24,377	131,282	198,109	1,686,003	*1,019	*10,572
Net loss	34,587	274,144	28,931	239,706	*388	*1,027	304	2,845	4,926	30,184	*38	*383
Estate or trust:												
Net income	694,801	4,557,330	327,363	2,146,394	3,449	65,558	22,060	181,778	341,429	2,147,748	500	15,851
Net loss	75,723	591,508	54,512	528,065	1,761	4,671	468	6,422	18,979	50,709	3	1,642
State income tax refunds	11,560,119	4,371,339	9,212,979	3,544,111	129,208	33,830	698,738	238,334	1,494,337	541,955	24,857	13,108
Alimony received	308,135	1,800,161	11,096	48,668	*2,852	*7,431	142,720	821,314	151,467	922,747	—	—
Unemployment compensation in adjusted gross income	2,245,250	2,315,317	1,914,994	2,033,159	54,838	72,375	62,399	45,780	211,403	162,045	*1,616	*1,959
Pensions and annuities in adjusted gross income	8,157,475	51,886,406	5,330,125	37,436,660	68,556	410,602	257,855	1,326,803	2,465,778	12,453,100	35,161	259,242
Total statutory adjustments	14,078,211	31,442,288	10,089,632	23,930,047	148,804	386,557	631,153	1,223,021	3,183,743	5,869,652	24,879	32,612
Exemption amount	95,396,123	231,119,115	45,697,648	159,628,529	1,498,875	2,556,276	8,376,207	22,298,240	39,710,500	46,320,743	112,893	315,328
Total itemized deductions	31,571,246	256,448,021	23,515,925	208,038,875	475,518	2,657,605	2,014,972	11,963,264	5,499,374	33,274,917	65,457	513,359
Excess itemized deductions	31,147,272	158,884,748	23,515,925	128,088,888	450,102	1,869,623	2,014,972	7,328,873	5,100,816	21,306,558	65,457	290,606
Unused zero bracket amount	639,044	1,193,279	†	†	†	†	—	—	611,779	1,169,815	—	—
Taxable income	89,851,304	1,410,880,665	43,835,655	975,512,660	1,397,848	14,496,285	7,621,207	75,833,427	36,891,592	343,420,749	105,002	1,617,544
Income tax after credits	76,635,184	282,302,029	40,198,494	206,199,526	1,227,889	3,138,528	5,575,975	11,602,146	29,549,863	61,038,536	82,963	323,294
Total income tax	76,724,724	284,128,989	40,271,632	207,733,890	1,230,081	3,158,742	5,578,304	11,647,173	29,560,870	61,263,299	83,837	326,084
Total tax liability	78,211,107	291,126,542	41,275,209	213,555,874	1,255,396	3,214,191	5,635,346	11,813,169	29,961,312	62,209,099	83,844	334,209
Earned income credit, total	6,717,177	1,911,632	2,961,474	822,927	—	—	3,723,657	1,081,597	—	—	32,046	7,107
Taxpayments:												
Total	88,469,265	311,579,428	42,960,169	222,945,877	1,373,560	3,122,463	7,905,579	16,015,482	36,132,539	69,152,345	97,418	343,262
Income tax withheld	82,107,522	260,561,371	39,518,841	185,279,121	1,305,355	2,633,104	7,739,029	14,807,677	33,462,176	57,609,439	82,121	232,030
Advance earned income credit payments	23,873	3,869	11,664	1,905	—	—	*6,215	*777	*5,994	*1,187	—	—
Tax due at time of filing	23,007,970	34,907,615	14,221,200	25,993,104	567,449	520,440	759,324	913,226	7,419,652	7,415,108	40,345	65,737
Total overpayment	70,028,741	56,635,022	30,575,231	35,964,078	882,793	428,711	7,550,664	5,804,740	30,951,334	14,357,167	68,719	80,327
Overpayment refunded	68,300,260	53,021,806	29,494,219	33,292,817	864,307	393,102	7,503,377	5,711,363	30,372,094	13,551,848	66,263	72,676

*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 1.3—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		Windfall profit tax refunds		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	**95,396,123**	**1,772,604,303**	**84,208,807**	**1,486,100,497**	**122,719**	**133,595**	**308,135**	**1,800,161**	**11,560,119**	**4,371,339**	**8,603,586**	**58,972,202**	**8,157,475**	**51,886,406**
No adjusted gross income	809,245	—18,511,213	309,921	3,838,902	**2,150	**3,077	1,104	5,417	51,044	39,750	30,018	188,707	23,070	114,487
$1 under $1,000	2,675,489	1,558,371	2,377,311	1,752,444	**	**	*4,897	*5,581	10,478	1,873	27,367	80,459	22,837	36,591
$1,000 under $2,000	3,941,113	5,914,102	3,510,931	5,528,194	*901	*356	*579	*1,042	17,634	3,512	55,112	122,707	51,068	73,132
$2,000 under $3,000	3,914,658	9,777,743	3,506,244	8,932,543	*19	*3	*3,642	*3,529	16,892	4,510	115,313	330,173	101,386	166,102
$3,000 under $4,000	3,767,056	13,199,983	3,274,336	11,467,562	*2,979	*295	*6,323	*17,872	43,077	12,391	139,032	451,833	132,297	273,998
$4,000 under $5,000	3,638,815	16,380,666	3,093,940	13,723,577	—	—	24,232	89,269	33,276	10,574	246,424	728,397	234,835	616,452
$5,000 under $6,000	3,682,533	20,237,529	3,056,522	16,290,600	*5	*2	*9,552	*31,255	40,864	10,326	346,314	1,056,720	341,010	941,765
$6,000 under $7,000	3,569,408	23,209,270	2,941,471	18,418,884	**2,782	**2,515	12,569	44,390	64,273	20,929	363,284	1,401,619	351,266	1,225,474
$7,000 under $8,000	3,719,113	27,897,291	3,090,331	22,562,581	**	**	17,235	59,811	95,023	35,945	445,829	1,880,050	433,030	1,728,864
$8,000 under $9,000	3,347,407	28,443,738	2,822,373	23,283,785	*1,532	*2,185	13,839	35,047	92,775	20,957	396,329	2,017,848	378,254	1,766,396
$9,000 under $10,000	3,332,417	31,658,241	2,785,474	25,634,895	*1,500	*391	*7,070	*55,114	97,882	23,145	400,954	2,117,231	375,937	1,830,100
$10,000 under $11,000	3,181,727	33,393,132	2,707,123	27,540,781	*2,427	*2,608	16,310	47,869	114,329	24,420	356,176	1,831,407	340,856	1,677,972
$11,000 under $12,000	3,018,829	34,683,419	2,594,500	28,651,977	*2,018	*4,072	15,801	57,591	123,164	29,850	332,188	1,797,472	318,128	1,650,261
$12,000 under $13,000	2,802,404	35,019,396	2,424,081	28,962,206	*2,584	*1,985	20,521	100,926	144,815	36,809	328,056	1,855,978	310,636	1,648,353
$13,000 under $14,000	2,702,730	36,478,831	2,387,460	30,951,384	*3,747	*1,582	20,287	150,038	164,051	38,893	285,428	1,722,184	276,833	1,509,548
$14,000 under $15,000	2,487,470	36,069,452	2,209,847	30,780,292	*296	*36	12,880	55,248	178,342	43,089	258,847	1,701,984	249,174	1,502,345
$15,000 under $16,000	2,404,032	37,245,087	2,153,321	31,735,379	*2,408	*2,216	15,010	63,812	175,261	43,397	257,204	1,741,426	238,776	1,438,626
$16,000 under $17,000	2,244,954	37,011,591	2,014,713	32,141,961	*10	*25	13,142	83,289	205,619	52,725	223,514	1,577,935	217,123	1,466,613
$17,000 under $18,000	2,223,470	38,902,683	1,979,074	33,001,010	*3,314	*634	15,192	67,205	246,544	72,446	252,104	1,912,891	240,448	1,757,400
$18,000 under $19,000	2,068,087	38,258,604	1,849,463	32,455,886	—	—	*4,189	*38,456	243,265	64,726	224,788	1,533,963	212,365	1,380,068
$19,000 under $20,000	2,057,651	40,118,118	1,889,927	35,111,331	*17	*9	*4,582	*20,330	307,997	74,107	185,593	1,248,911	180,491	1,136,528
$20,000 under $25,000	9,117,136	204,221,215	8,427,126	180,006,166	8,256	6,063	26,829	230,968	1,617,113	444,329	834,838	6,642,781	793,176	6,119,314
$25,000 under $30,000	7,205,282	197,424,953	6,754,838	176,184,656	10,387	4,735	15,218	109,555	1,793,672	538,073	697,467	5,483,755	669,837	5,080,824
$30,000 under $40,000	9,205,336	317,416,140	8,631,442	279,672,008	16,975	11,270	12,106	80,267	2,863,507	967,530	874,497	8,190,567	805,196	7,062,468
$40,000 under $50,000	4,182,389	185,322,655	3,859,499	157,625,182	18,318	48,411	*5,783	*131,711	1,498,138	612,385	435,269	4,710,379	409,448	4,201,707
$50,000 under $75,000	2,796,836	164,256,670	2,488,369	127,562,722	15,908	9,742	5,177	75,328	937,177	539,204	335,192	4,238,700	305,655	3,590,040
$75,000 under $100,000	645,884	55,099,048	540,698	37,634,488	8,205	6,475	1,944	51,013	198,477	209,925	84,301	1,026,688	76,616	871,418
$100,000 under $200,000	516,516	67,717,126	418,425	41,706,478	10,474	9,982	1,785	72,933	147,650	239,548	57,027	953,122	53,544	755,548
$200,000 under $500,000	118,092	33,256,723	94,613	17,150,220	4,394	11,119	275	10,257	32,223	105,469	12,752	331,637	11,945	200,783
$500,000 under $1,000,000	14,758	9,815,188	11,433	3,606,806	781	2,305	47	3,147	4,101	29,663	1,704	61,168	1,610	42,789
$1,000,000 or more	5,286	11,128,551	4,001	2,185,597	332	1,499	15	1,890	1,456	20,839	665	33,511	628	20,441
Taxable returns, total	**76,724,724**	**1,721,173,466**	**68,543,848**	**1,426,944,097**	**115,584**	**127,683**	**275,669**	**1,702,116**	**11,076,055**	**4,164,291**	**7,600,705**	**54,929,778**	**7,217,007**	**48,891,139**
No adjusted gross income	15,310	—1,181,759	9,070	531,236	**486	**758	5	199	2,539	7,113	**988	**9,903	**983	**7,721
$1 under $1,000	670	451	*659	*45,326	**	**	—	—	*41	*111	**	**	**	**
$1,000 under $2,000	175,449	275,804	19,441	14,493	**	**	—	—	*2,079	*125	*2,551	*5,586	*2,551	*3,626
$2,000 under $3,000	176,719	452,099	69,159	100,525	*19	*3	—	—	—	—	*6,151	*12,307	*6,151	*12,307
$3,000 under $4,000	1,858,362	6,761,433	1,724,561	6,055,992	*2,349	*272	*4,083	*11,517	*5,374	*1,258	18,343	65,883	16,206	32,675
$4,000 under $5,000	2,457,604	11,074,405	2,179,524	9,574,519	—	—	19,280	70,660	*3,259	*724	123,387	348,757	114,420	289,450
$5,000 under $6,000	2,447,080	13,448,857	2,051,754	10,956,885	*5	*2	*5,723	*20,481	13,586	2,123	197,874	565,219	194,502	536,666
$6,000 under $7,000	2,487,837	16,176,775	2,079,300	12,972,347	**1,533	**1,532	*7,983	*33,906	34,753	6,020	231,005	883,339	226,936	822,295
$7,000 under $8,000	2,865,391	21,510,402	2,405,167	17,478,691	**	**	14,366	53,630	54,628	23,938	337,473	1,390,233	328,531	1,302,271
$8,000 under $9,000	2,924,921	24,883,767	2,477,696	20,417,369	*1,532	*2,185	13,839	35,047	60,072	11,663	351,046	1,761,561	338,848	1,567,648
$9,000 under $10,000	3,111,228	29,566,019	2,626,037	24,080,417	*1,499	*390	*7,070	*55,114	72,117	13,052	367,739	1,856,829	348,070	1,658,866
$10,000 under $11,000	3,062,212	32,142,538	2,630,896	26,722,379	*1,935	*1,378	15,836	45,025	100,007	19,708	337,398	1,710,398	322,445	1,560,605
$11,000 under $12,000	2,910,390	33,437,343	2,521,855	27,847,757	*2,014	*4,072	14,112	49,483	106,082	25,857	320,275	1,694,564	306,215	1,548,694
$12,000 under $13,000	2,722,761	34,024,415	2,374,566	28,383,286	*2,290	*1,965	20,521	100,926	131,642	31,373	316,569	1,797,949	299,149	1,611,591
$13,000 under $14,000	2,639,672	35,626,392	2,341,238	30,326,222	*3,747	*1,582	20,287	150,038	147,407	32,226	283,768	1,712,694	275,173	1,500,058
$14,000 under $15,000	2,435,070	35,311,258	2,174,911	30,225,496	*296	*36	12,880	55,248	168,004	40,482	255,355	1,689,329	245,682	1,489,691
$15,000 under $16,000	2,354,551	36,478,999	2,119,507	31,283,123	*1,967	*2,067	15,010	63,812	165,206	38,798	249,783	1,622,971	231,656	1,372,040
$16,000 under $17,000	2,210,881	36,447,722	1,989,715	31,660,299	*10	*25	13,142	83,289	192,063	45,476	222,633	1,572,894	216,242	1,461,571
$17,000 under $18,000	2,191,215	38,337,603	1,957,637	32,676,636	*3,314	*634	15,192	67,205	240,809	70,626	251,808	1,910,797	240,152	1,755,306
$18,000 under $19,000	2,042,724	37,790,083	1,832,987	32,125,698	—	—	*4,189	*38,456	236,503	59,464	223,983	1,532,738	211,560	1,378,842
$19,000 under $20,000	2,034,411	39,665,074	1,876,738	34,853,503	*17	*9	*4,582	*20,330	302,256	70,704	183,432	1,243,327	178,330	1,130,944
$20,000 under $25,000	9,029,708	202,266,471	8,365,202	178,727,269	8,237	6,060	25,219	211,648	1,594,861	434,954	827,211	6,589,995	785,606	6,086,291
$25,000 under $30,000	7,161,297	196,219,054	6,724,015	175,443,565	10,386	4,733	15,218	109,555	1,782,570	530,622	693,143	5,456,102	665,514	5,053,174
$30,000 under $40,000	9,172,708	316,303,952	8,607,121	278,816,426	16,740	11,221	12,106	80,267	2,855,641	960,856	873,127	8,172,949	803,844	7,053,846
$40,000 under $50,000	4,158,690	184,257,726	3,843,744	156,925,614	17,708	47,801	*5,783	*131,711	1,487,796	600,900	434,886	4,704,008	409,090	4,195,702
$50,000 under $75,000	2,781,632	163,365,633	2,475,967	126,800,173	15,359	9,582	5,177	75,328	933,346	532,643	334,422	4,214,750	304,885	3,569,508
$75,000 under $100,000	643,517	54,898,817	538,405	37,451,108	8,188	6,475	1,944	51,013	198,108	208,783	84,265	1,026,376	76,597	871,285
$100,000 under $200,000	514,804	67,504,504	417,105	41,543,957	10,450	9,980	1,785	72,933	147,555	239,141	56,984	952,930	53,501	755,357
$200,000 under $500,000	117,889	33,203,839	94,453	17,114,131	4,390	11,116	275	10,257	32,197	105,063	12,740	331,357	11,933	200,526
$500,000 under $1,000,000	14,741	9,804,346	11,421	3,604,328	781	2,305	47	3,147	4,098	29,648	1,701	60,522	1,607	42,143
$1,000,000 or more	5,280	11,119,444	3,997	2,185,326	332	1,499	15	1,890	1,456	20,839	665	33,511	628	20,441
Total nontaxable returns	**18,671,399**	**51,430,837**	**15,664,959**	**59,156,400**	**7,135**	**5,912**	**32,466**	**98,045**	**484,064**	**207,048**	**1,002,881**	**4,042,424**	**940,468**	**2,995,266**
All returns, summary:														
Under $5,000	18,746,376	28,319,652	16,072,683	45,243,223	6,049	3,731	40,777	122,711	172,401	72,611	613,266	1,902,276	565,493	1,280,762
$5,000 under $10,000	17,650,878	131,446,070	14,696,171	106,190,745	5,819	5,092	60,265	225,617	390,817	111,302	1,952,710	8,473,468	1,879,497	7,492,599
$10,000 under $15,000	14,193,160	175,644,230	12,323,011	146,886,640	11,072	10,283	85,799	411,673	724,701	173,061	1,560,695	8,909,025	1,495,627	7,988,479
$15,000 under $20,000	10,998,194	191,536,083	9,886,498	164,445,567	5,749	2,885	52,115	273,092	1,178,686	307,401	1,143,203	8,015,127	1,089,203	7,179,234
$20,000 or more	33,807,515	1,245,658,269	31,230,444	1,023,334,323	94,030	111,603	69,179	767,070	9,093,514	3,706,964	3,333,712	31,672,307	3,127,655	27,945,332

Footnote(s) at end of table.

Table 1.3—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							Dividends and interest							
	Fully taxable		Partially taxable			Nontaxable		Total interest received		Domestic and foreign dividends received		Dividends and interest exclusion		Dividends and interest in adjusted gross income	
	Number of returns	Amount	Number of returns	Amount	Taxable portion	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)	(29)
All returns, total	**7,575,416**	**48,871,955**	**835,165**	**5,631,573**	**3,014,451**	**563,035**	**4,468,674**	**49,656,550**	**140,559,366**	**16,482,018**	**48,161,460**	**45,463,151**	**10,623,121**	**34,144,410**	**178,097,705**
No adjusted gross income	21,934	108,144	1,439	29,269	6,343	7,392	51,293	467,813	1,964,158	138,543	566,725	425,553	102,273	322,999	2,428,609
$1 under $1,000	17,655	29,396	*5,182	*21,988	*7,195	*4,530	*29,075	553,927	252,513	111,716	37,921	452,527	68,418	365 324	222,017
$1,000 under $2,000	48,321	67,013	*2,934	*13,826	*6,119	*6,181	*41,868	1,041,418	604,599	222,016	115,710	853,675	125,730	714,538	594,579
$2,000 under $3,000	90,792	146,643	*12,449	*93,826	*19,459	14,784	89,704	1,151,648	868,789	238,487	164,367	941,556	144,117	760,814	889,040
$3,000 under $4,000	115,744	232,400	18,696	163,025	41,598	*8,948	*56,408	1,263,693	1,350,166	281,384	225,262	1,061,811	191,545	918,298	1,383,883
$4,000 under $5,000	221,716	578,816	17,539	63,650	37,636	15,667	85,932	1,286,777	1,690,191	340,175	260,829	1,096,243	197,674	955,018	1,753,345
$5,000 under $6,000	318,308	893,598	27,907	117,036	48,167	*6,022	*46,086	1,346,233	2,266,373	317,717	325,837	1,152,110	217,968	994,480	2,374,241
$6,000 under $7,000	333,615	1,170,576	22,097	135,800	54,898	16,134	95,243	1,371,236	2,674,434	341,294	416,551	1,180,365	244,075	1,042,735	2,846,909
$7,000 under $8,000	410,735	1,658,169	31,799	140,926	70,695	19,420	80,956	1,394,873	2,773,984	350,363	530,583	1,228,591	258,438	1,055,368	3,046,129
$8,000 under $9,000	366,618	1,681,848	29,530	181,824	84,548	27,135	154,176	1,325,758	2,748,736	339,092	429,027	1,168,191	253,658	949,710	2,924,105
$9,000 under $10,000	364,818	1,746,160	22,227	121,546	83,940	29,152	249,526	1,325,686	3,195,703	336,255	430,409	1,198,486	256,185	965,792	3,369,927
$10,000 under $11,000	313,985	1,583,787	33,639	183,664	94,185	15,320	63,955	1,328,865	3,255,765	351,773	433,197	1,175,713	250,937	976,322	3,438,026
$11,000 under $12,000	300,302	1,527,144	29,868	207,596	123,117	15,858	62,732	1,331,994	3,270,458	336,656	479,573	1,196,573	247,292	948,620	3,502,738
$12,000 under $13,000	293,574	1,550,180	30,070	195,155	98,173	20,368	110,643	1,316,237	3,224,262	358,032	569,496	1,177,721	247,584	898,752	3,546,174
$13,000 under $14,000	261,537	1,429,117	27,418	171,059	80,431	16,354	122,008	1,245,358	2,954,524	356,833	516,052	1,106,324	231,461	854,744	3,239,115
$14,000 under $15,000	237,594	1,441,037	17,110	109,672	61,308	15,924	151,275	1,223,404	2,673,735	326,121	603,432	1,104,137	228,151	821,258	3,049,017
$15,000 under $16,000	217,467	1,328,719	31,135	215,517	109,907	22,677	197,190	1,233,154	2,916,072	351,901	565,537	1,110,351	237,873	848,986	3,243,736
$16,000 under $17,000	206,027	1,408,738	26,582	151,715	57,875	9,391	17,483	1,112,176	2,730,373	297,890	405,167	1,025,324	216,296	730,141	2,919,245
$17,000 under $18,000	223,783	1,638,550	31,232	198,748	118,850	15,333	75,593	1,155,077	2,897,006	325,584	507,177	1,049,925	224,629	758,880	3,179,554
$18,000 under $19,000	204,591	1,321,669	14,403	148,002	58,399	14,507	64,292	1,142,143	2,742,428	342,313	673,210	1,058,926	226,062	762,356	3,189,576
$19,000 under $20,000	163,395	1,017,596	20,249	172,617	118,932	*7,310	*58,697	1,178,038	2,784,748	321,121	444,891	1,059,997	222,496	739,467	3,007,144
$20,000 under $25,000	714,586	5,710,721	93,757	622,610	408,593	49,804	309,450	5,461,410	12,534,673	1,600,201	2,444,622	5,068,060	1,091,714	3,381,713	13,887,581
$25,000 under $30,000	618,741	4,838,841	64,852	404,063	241,983	37,164	240,850	4,922,874	10,713,066	1,584,774	2,332,260	4,658,233	1,077,849	2,904,655	11,967,477
$30,000 under $40,000	749,679	6,805,324	76,855	551,940	257,144	82,517	833,302	7,115,394	18,615,120	2,675,138	4,965,334	6,743,220	1,764,071	4,595,957	21,616,383
$40,000 under $50,000	364,830	3,920,254	66,648	444,940	281,452	35,560	345,184	3,553,202	12,781,843	1,697,058	4,561,672	3,407,748	1,012,026	2,562,461	16,331,489
$50,000 under $75,000	270,492	3,317,695	53,384	443,065	272,346	35,908	477,940	2,560,636	15,118,490	1,567,852	6,483,138	2,513,775	836,004	2,128,433	20,765,625
$75,000 under $100,000	65,923	782,483	13,653	152,264	88,935	8,509	91,940	610,700	6,215,129	443,112	3,405,221	610,926	216,573	564,497	9,403,777
$100,000 under $200,000	46,683	692,616	9,659	126,295	62,933	4,077	134,211	500,786	8,061,543	407,327	6,338,998	501,015	181,940	485,986	14,218,601
$200,000 under $500,000	10,121	184,959	2,358	41,114	15,824	923	105,564	116,168	4,056,346	102,799	4,635,107	116,198	42,855	116,178	8,648,598
$500,000 under $1,000,000	1,336	40,086	353	6,417	2,703	112	14,665	14,612	1,240,868	13,553	1,872,529	14,625	5,346	14,660	3,108,051
$1,000,000 or more	514	19,677	141	2,404	764	54	11,430	5,260	1,383,270	4,938	2,421,625	5,252	1,880	5,268	3,803,014
Taxable returns, total	**6,709,448**	**46,114,523**	**742,432**	**4,867,876**	**2,776,616**	**480,026**	**3,947,379**	**43,736,599**	**131,905,474**	**15,088,821**	**46,344,149**	**40,418,514**	**9,573,507**	**30,051,540**	**168,676,115**
No adjusted gross income	**961	**6,591	22	1,681	1,130	6	1,631	13,258	455,111	7,548	196,106	12,590	3,922	11,082	647,294
$1 under $1,000	**	**	—	—	—	—	—	670	14,989	*97	*829	670	259	660	15,559
$1,000 under $2,000	*879	*1,613	*1,672	*3,973	*2,013	—	—	157,475	234,947	61,674	65,057	162,589	31,802	168,510	268,202
$2,000 under $3,000	*6,151	*12,307	—	—	—	—	—	142,688	259,478	62,288	71,119	153,520	29,091	145,112	301,506
$3,000 under $4,000	13,983	25,855	*2,223	*14,076	*6,820	*2,137	*25,952	608,849	497,596	143,162	82,592	508,785	73,164	410,085	507,023
$4,000 under $5,000	108,356	274,015	*10,484	*17,990	*15,434	*8,967	*56,751	840,147	967,459	201,661	152,543	693,208	103,077	615,420	1,016,925
$5,000 under $6,000	180,886	512,891	17,964	35,883	23,774	*4,090	*16,445	929,566	1,539,740	225,405	243,985	780,117	122,412	695,481	1,661,314
$6,000 under $7,000	215,442	781,076	*11,972	*65,463	*41,219	*4,069	*36,800	993,735	1,920,762	243,366	263,494	844,441	149,344	744,404	2,034,912
$7,000 under $8,000	312,163	1,256,426	24,099	97,644	45,845	*12,808	*36,164	1,102,217	2,215,500	278,760	423,135	966,813	191,737	849,237	2,446,898
$8,000 under $9,000	328,711	1,493,735	25,256	149,619	73,913	19,288	118,207	1,162,004	2,461,402	303,905	384,991	1,016,510	214,812	839,766	2,631,581
$9,000 under $10,000	337,776	1,578,729	19,266	107,490	80,137	21,777	170,610	1,220,361	2,990,936	304,564	396,440	1,093,610	229,016	895,411	3,158,360
$10,000 under $11,000	300,035	1,491,722	29,178	155,056	68,883	*14,953	*63,620	1,258,545	3,077,484	329,274	398,562	1,111,765	233,383	919,674	3,242,664
$11,000 under $12,000	288,851	1,431,444	28,875	200,387	117,249	15,858	62,732	1,266,168	3,124,559	320,480	462,950	1,138,408	231,367	898,547	3,356,142
$12,000 under $13,000	284,414	1,517,459	27,743	169,846	94,132	20,368	110,643	1,263,405	3,038,599	338,814	541,718	1,128,105	235,850	862,286	3,344,467
$13,000 under $14,000	259,877	1,419,626	27,418	171,059	80,431	16,354	122,008	1,207,887	2,861,820	344,436	506,466	1,069,257	221,885	826,849	3,146,401
$14,000 under $15,000	234,102	1,428,383	17,110	109,672	61,308	15,924	151,275	1,186,327	2,562,809	315,429	567,638	1,069,157	219,259	794,612	2,911,188
$15,000 under $16,000	212,257	1,281,417	27,520	145,073	90,623	22,376	196,481	1,198,125	2,842,601	332,789	529,338	1,072,348	227,583	821,714	3,144,356
$16,000 under $17,000	205,146	1,403,696	26,582	151,715	57,875	9,391	17,483	1,085,571	2,697,760	285,435	384,519	1,000,382	209,823	710,464	2,872,456
$17,000 under $18,000	223,487	1,636,456	31,232	198,748	118,850	15,333	75,593	1,128,594	2,822,880	320,209	503,366	1,025,377	219,367	746,613	3,106,879
$18,000 under $19,000	203,786	1,320,444	14,403	148,002	58,399	14,507	64,292	1,123,327	2,704,549	333,211	624,700	1,041,833	221,100	747,614	3,108,149
$19,000 under $20,000	161,234	1,012,012	20,249	172,617	118,932	*7,310	*58,697	1,158,479	2,739,952	314,396	437,871	1,041,582	217,718	725,427	2,960,105
$20,000 under $25,000	709,126	5,684,839	91,647	596,470	401,452	49,747	308,687	5,388,103	12,248,938	1,573,870	2,331,234	5,001,936	1,074,038	3,328,110	13,506,134
$25,000 under $30,000	614,418	4,811,191	64,852	404,063	241,983	37,163	240,848	4,889,798	10,615,991	1,568,387	2,316,019	4,628,095	1,069,844	2,879,281	11,862,166
$30,000 under $40,000	748,526	6,797,509	76,656	543,425	256,337	82,499	832,015	7,086,512	18,490,098	2,663,448	4,872,354	6,719,243	1,757,546	4,570,628	21,604,907
$40,000 under $50,000	364,518	3,914,264	66,602	444,871	281,438	35,535	344,873	3,533,454	12,615,258	1,686,306	4,518,475	3,391,150	1,006,413	2,544,502	16,127,319
$50,000 under $75,000	269,861	3,302,208	**78,913	**754,232	**434,973	35,908	477,940	2,547,509	14,994,991	1,559,915	6,428,538	2,501,969	832,030	2,116,775	20,591,500
$75,000 under $100,000	65,904	782,350	**	**	**	8,492	91,761	608,620	6,204,237	442,378	3,398,444	609,461	216,075	562,494	9,386,607
$100,000 under $200,000	46,640	692,424	**	**	**	4,077	134,211	499,373	8,034,451	406,480	6,322,102	499,712	181,573	484,878	14,174,979
$200,000 under $500,000	10,111	184,722	**	**	**	923	105,564	115,982	4,048,494	102,661	4,629,710	116,025	42,797	115,998	8,635,406
$500,000 under $1,000,000	1,333	39,440	353	6,417	2,703	112	14,665	14,596	1,239,358	13,541	1,868,437	14,610	5,341	14,644	3,102,455
$1,000,000 or more	514	19,677	141	2,404	764	54	11,430	5,254	1,382,723	4,932	2,421,417	5,246	1,879	5,262	3,802,261
Total nontaxable returns	**865,968**	**2,757,432**	**92,733**	**763,697**	**237,835**	**83,009**	**521,295**	**5,919,951**	**8,653,892**	**1,393,197**	**1,817,311**	**5,044,637**	**1,049,613**	**4,092,870**	**9,421,590**
All returns, summary:															
Under $5,000	516,162	1,162,412	58,239	385,584	118,350	57,502	354,281	5,765,276	6,730,416	1,332,321	1,370,814	4,831,365	829,757	4,036,991	7,271,473
$5,000 under $10,000	1,794,094	7,150,351	133,560	697,131	342,248	97,863	625,986	6,763,786	13,659,230	1,684,721	2,132,408	5,927,743	1,230,326	5,008,085	14,561,312
$10,000 under $15,000	1,406,992	7,531,264	138,105	867,147	457,215	83,824	510,614	6,445,858	15,378,745	1,729,415	2,601,750	5,760,468	1,205,425	4,499,696	16,775,070
$15,000 under $20,000	1,015,263	6,715,273	123,601	886,599	463,962	69,218	413,255	5,820,588	14,070,627	1,638,809	2,595,982	5,304,523	1,127,355	3,839,830	15,539,255
$20,000 or more	2,842,905	26,312,656	381,660	2,795,113	1,632,676	254,628	2,564,538	24,861,042	90,720,347	10,096,752	39,460,507	23,639,052	6,230,258	16,759,808	123,950,596

Footnote(s) at end of table.

Table 1.3—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: Net income: Number of returns	Rent: Net income: Amount	Rent: Net loss: Number of returns	Rent: Net loss: Amount	Royalty: Net income: Number of returns	Royalty: Net income: Amount	Royalty: Net loss: Number of returns	Royalty: Net loss: Amount	Sales of capital assets: Capital gain distributions reported on Form 1040: Number of returns	Capital gain distributions: Amount	Sales of capital assets reported on Schedule D: Returns with short-term capital gains or losses: Current-year gains less losses: Number of returns	Current-year gains less losses: Amount	Post-1969 short-term capital loss carryover: Number of returns	Post-1969 short-term capital loss carryover: Amount
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
All returns, total	**3,624,060**	**15,055,155**	**4,153,908**	**17,820,245**	**796,383**	**6,101,057**	**34,587**	**274,144**	**1,304,538**	**503,551**	**2,801,033**	**—5,544,206**	**368,888**	**5,943,824**
No adjusted gross income	70,598	365,462	128,933	1,870,461	21,799	219,548	2,196	77,983	2,847	3,181	48,401	—179,359	14,873	548,415
$1 under $1,000	34,795	48,183	19,151	109,175	3,836	2,430	—	—	*6,883	*812	5,082	—5,183	*2,282	*7,583
$1,000 under $2,000	28,402	29,406	27,093	89,171	5,915	4,145	*259	*1,086	13,280	1,160	18,142	10,191	*977	*57,370
$2,000 under $3,000	59,551	100,142	36,715	106,480	12,675	13,692	*304	*4	12,436	3,195	32,409	—37,726	11,106	236,902
$3,000 under $4,000	54,212	105,587	63,924	169,360	10,267	28,476	—	—	25,573	4,795	38,787	10,254	*1,695	*63,847
$4,000 under $5,000	77,943	130,630	55,575	168,165	8,506	8,550	*643	*3,781	24,067	9,564	18,579	—64,398	*4,743	*22,433
$5,000 under $6,000	100,747	163,524	63,863	126,815	17,183	46,529	—	—	20,456	3,093	21,584	—249,650	*2,749	*33,271
$6,000 under $7,000	95,078	216,320	70,875	245,437	20,224	49,059	—	—	21,054	4,784	30,202	—29,002	*2,506	*43,071
$7,000 under $8,000	84,519	158,510	64,487	211,460	19,160	14,422	—	—	34,333	7,000	51,675	—74,861	8,681	32,098
$8,000 under $9,000	106,899	223,410	67,013	168,209	18,804	31,207	*23	*21	18,907	8,165	28,710	—81,704	*4,384	*119,254
$9,000 under $10,000	106,999	288,050	70,772	276,124	17,616	35,544	*192	*27	30,001	5,681	34,872	—49,252	*1,793	*15 929
$10,000 under $11,000	118,655	288,152	75,362	209,420	27,990	73,376	*446	*1,266	30,243	7,431	31,170	—6,888	*5,311	*186,167
$11,000 under $12,000	104,101	291,006	60,571	176,427	8,425	28,550	*246	*52	20,672	3,836	46,422	—42,461	7,364	78,208
$12,000 under $13,000	102,477	299,031	85,960	246,105	11,786	37,837	*52	*507	23,328	7,380	42,713	—33,837	5,959	69,758
$13,000 under $14,000	71,900	162,679	91,410	293,553	13,836	14,639	*2,041	*2,256	29,432	9,759	41,530	—52,734	*4,129	*21,526
$14,000 under $15,000	73,417	219,825	82,387	296,992	11,128	20,613	*10	*6	29,626	4,834	45,584	—171,418	6,977	71,901
$15,000 under $16,000	85,010	188,733	84,663	313,323	23,209	70,925	*28	*3,268	34,349	8,730	40,638	—47,574	*4,400	*39,278
$16,000 under $17,000	72,122	189,583	110,382	373,860	13,618	41,860	*10	*285	19,846	4,078	38,960	—129,960	7,410	82,359
$17,000 under $18,000	79,957	215,298	91,195	268,226	14,721	26,131	*1,014	*2,199	47,666	10,329	40,730	—16,253	*6,010	*12,349
$18,000 under $19,000	88,769	364,639	87,590	227,433	15,871	61,573	*406	*130	23,536	3,103	49,067	—134,486	9,254	576,491
$19,000 under $20,000	66,821	195,011	101,498	304,070	13,068	63,278	*803	*6,469	22,223	2,330	39,975	—48,318	5,167	13,213
$20,000 under $25,000	331,950	1,015,072	465,723	1,368,268	64,970	237,986	*2,233	*2,605	118,825	35,728	233,047	—187,296	32,501	416,322
$25,000 under $30,000	318,348	939,396	433,611	1,455,325	69,186	274,654	5,357	28,230	128,434	51,244	224,644	—360,978	26,355	233,084
$30,000 under $40,000	508,627	1,783,469	663,460	2,395,760	101,729	349,814	4,508	25,109	225,178	60,497	465,018	—406,901	45,499	405,676
$40,000 under $50,000	290,386	1,348,223	422,370	1,791,116	80,172	443,458	2,555	7,414	166,210	142,745	342,079	—520,613	39,729	360,789
$50,000 under $75,000	263,910	1,758,994	376,735	1,943,427	80,635	804,619	3,435	15,466	131,458	57,787	413,965	—770,505	50,910	894,095
$75,000 under $100,000	95,163	1,135,200	120,900	908,870	31,718	371,094	2,804	16,825	25,588	27,096	147,894	—456,398	23,548	230,137
$100,000 under $200,000	99,846	1,602,180	100,660	1,051,552	39,822	1,087,197	3,099	35,787	15,980	8,581	164,297	—1,215,424	22,777	504,827
$200,000 under $500,000	27,814	861,433	26,357	448,204	14,849	852,698	1,506	26,669	1,934	2,673	53,013	—257,366	8,188	313,545
$500,000 under $1,000,000	3,672	225,259	3,438	118,223	2,559	338,220	289	9,169	136	996	8,383	—23,362	1,156	169,939
$1,000,000 or more	1,372	142,750	1,298	89,232	1,106	428,735	128	7,530	37	2,966	3,461	89,255	455	83,985
Taxable returns, total	**3,077,184**	**13,544,465**	**3,603,842**	**14,214,456**	**696,260**	**5,668,697**	**29,642**	**194,596**	**1,225,828**	**478,613**	**2,571,945**	**—4,716,140**	**314,917**	**4,672,714**
No adjusted gross income	2,238	37,304	3,633	223,521	1,101	78,311	249	13,803	*83	*20	5,424	—1,109	343	113,517
$1 under $1,000	*76	*672	*576	*8,767	*66	*85	—	—	—	—	*19	*792	—	—
$1,000 under $2,000	*151	*79	*783	*21,636	—	—	*24	*479	*6,797	*660	*4,595	*3,241	—	—
$2,000 under $3,000	*178	*2,289	*443	*10,266	*1,920	*791	—	—	*9,470	*3,016	8,508	648	*2,013	*3,299
$3,000 under $4,000	*9,132	*10,496	10,586	17,425	*3,476	*5,096	—	—	*11,474	*1,908	20,076	5,493	—	—
$4,000 under $5,000	30,229	45,118	22,011	65,286	*5,218	*3,193	—	—	*10,333	*3,104	10,725	—12,133	—	—
$5,000 under $6,000	44,766	85,300	28,643	51,879	*9,002	*23,899	—	—	12,858	1,175	8,555	—4,583	*1,010	*1,017
$6,000 under $7,000	55,426	133,485	41,970	132,078	*9,400	*22,509	—	—	*12,206	*2,001	19,449	—22,862	*2,299	*41,098
$7,000 under $8,000	52,563	107,941	32,622	95,677	15,443	13,212	—	—	32,280	5,632	41,130	—55,832	*6,009	*12,393
$8,000 under $9,000	83,678	156,208	49,347	122,892	18,410	25,156	—	—	15,978	7,284	21,887	—52,612	*3,588	*118,663
$9,000 under $10,000	89,679	238,498	56,942	191,971	14,080	31,059	—	—	28,719	5,596	26,764	—50,736	*1,793	*15,929
$10,000 under $11,000	106,356	239,484	60,906	134,753	24,582	36,184	*446	*1,266	30,010	7,428	29,805	—4,598	*3,107	*125,352
$11,000 under $12,000	92,849	226,471	52,637	111,557	7,186	25,849	**247	**61	19,981	3,805	37,665	—32,743	*6,817	*49,715
$12,000 under $13,000	92,981	282,505	76,472	200,848	10,974	36,809	**	**	22,790	4,448	38,922	—30,229	*4,960	*45,417
$13,000 under $14,000	68,439	154,290	75,686	227,059	12,164	12,959	*2,041	*2,256	29,044	9,748	39,426	—45,104	*3,604	*16,801
$14,000 under $15,000	67,161	200,540	76,605	247,676	10,077	20,032	*10	*6	29,181	4,827	41,659	—111,509	*4,929	*71,794
$15,000 under $16,000	82,165	179,481	77,764	280,058	21,168	63,534	*9	*8	34,323	8,694	33,460	—28,720	*3,936	*35,672
$16,000 under $17,000	68,727	147,247	103,624	299,015	12,710	37,073	*10	*285	19,514	4,074	34,250	—85,412	6,319	70,825
$17,000 under $18,000	74,135	180,659	82,632	232,786	14,127	24,887	*570	*570	47,666	10,329	39,580	—11,367	*6,009	*12,344
$18,000 under $19,000	82,372	305,408	83,006	198,650	14,610	50,905	*405	*127	23,069	3,046	45,986	—134,886	9,030	574,489
$19,000 under $20,000	64,292	192,922	98,614	250,466	11,274	37,652	*113	*1,391	20,510	2,172	38,785	—49,330	*4,877	*12,783
$20,000 under $25,000	313,516	908,764	452,487	1,230,098	61,357	229,632	*2,233	*2,605	118,736	35,716	222,396	—154,028	30,222	274,642
$25,000 under $30,000	315,224	922,470	424,399	1,389,483	68,193	273,525	5,357	28,230	126,784	50,742	219,359	—326,778	25,740	205,680
$30,000 under $40,000	503,633	1,761,252	655,057	2,324,843	100,971	342,403	4,508	25,109	225,139	60,493	459,381	—374,613	44,346	394,860
$40,000 under $50,000	288,151	1,336,791	413,190	1,669,096	79,039	394,276	2,163	6,979	163,945	142,626	337,503	—517,779	38,409	345,396
$50,000 under $75,000	261,481	1,726,145	372,695	1,890,277	79,743	803,017	3,434	15,460	131,267	57,758	410,407	—762,842	49,645	850,905
$75,000 under $100,000	94,985	1,132,113	119,343	888,907	31,681	370,139	**7,406	**79,261	25,588	27,096	147,646	—453,368	23,496	225,894
$100,000 under $200,000	99,772	1,601,603	100,172	1,043,991	39,783	1,086,912	**	**	15,980	8,581	163,808	—1,207,801	22,635	490,175
$200,000 under $500,000	27,789	860,926	26,265	446,222	**18,505	**1,619,598	**	**	1,930	2,672	52,942	—254,609	8,173	312,487
$500,000 under $1,000,000	3,668	225,254	3,434	118,040	**	**	289	9,169	136	996	8,376	—28,281	**1,608	**251,567
$1,000,000 or more	1,372	142,750	1,298	89,232	**	**	128	7,530	37	2,966	3,457	87,552	**	**
Total nontaxable returns	**546,876**	**1,510,690**	**550,146**	**3,605,789**	**100,123**	**432,361**	**4,945**	**79,548**	**78,710**	**24,937**	**229,088**	**—828,066**	**53,971**	**1,271,110**
All returns, summary:														
Under $5,000	325,501	779,410	331,391	2,512,812	62,998	276,841	3,402	82,854	85,086	22,707	161,400	—266,220	35,676	936,549
$5,000 under $10,000	494,242	1,049,814	337,016	1,028,045	92,987	176,761	*215	*48	124,751	28,722	167,043	—484,468	20,113	243,624
$10,000 under $15,000	470,550	1,260,692	395,698	1,222,498	73,165	175,215	*2,795	*4,088	133,301	33,240	207,419	—307,339	29,740	427,560
$15,000 under $20,000	392,679	1,153,264	475,331	1,486,911	80,487	283,766	*2,261	*12,350	147,620	28,571	209,370	—376,591	32,241	723,690
$20,000 or more	1,941,088	10,811,975	2,614,552	11,569,979	486,746	5,188,474	25,914	174,804	813,780	390,311	2,055,801	—4,109,588	251,118	3,612,400

Footnote(s) at end of table.

Table 1.3—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												Net long-term capital gain in excess of net short-term capital loss	
	Returns with short-term capital gains or losses—Continued				Returns with long-term capital gains or losses								Total	
	Net short-term gain after carryover		Net short-term loss after carryover		Current-year gains less losses		Post-1969 long-term capital loss carryover		Net long-term gain after carryover		Net long-term loss after 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
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
All returns, total	**1,058,190**	**4,346,501**	**1,936,336**	**15,834,530**	**5,905,359**	**58,343,868**	**363,840**	**7,341,593**	**5,593,366**	**80,483,536**	**1,534,638**	**11,872,512**	**6,609,834**	**77,071,357**
No adjusted gross income	21,563	387,864	33,632	1,115,638	132,341	2,997,646	13,734	278,331	195,218	5,361,069	22,658	492,834	193,754	4,920,491
$1 under $1,000	*2,709	*1,339	*4,175	*14,105	24,273	63,937	*4,714	*13,119	37,779	117,274	*5,517	*23,720	43,387	111,292
$1,000 under $2,000	11,333	19,390	6,809	66,569	40,213	118,160	*1,239	*5,201	42,949	181,430	10,059	13,186	55,775	179,592
$2,000 under $3,000	9,649	10,892	29,365	285,520	74,464	142,410	*6,882	*307,988	71,906	191,578	13,550	333,406	75,177	183,699
$3,000 under $4,000	27,400	33,299	13,036	86,892	77,806	149,880	*3,115	*22,044	80,628	291,523	21,908	99,468	104,532	296,201
$4,000 under $5,000	5,659	3,835	17,019	90,666	79,271	167,646	*6,494	*80,567	81,418	245,897	14,148	94,897	102,422	255,963
$5,000 under $6,000	*4,914	*11,330	18,624	294,251	88,592	91,908	*2,875	*60,074	86,471	380,644	20,318	290,999	101,625	334,765
$6,000 under $7,000	8,697	18,044	21,505	90,117	116,451	477,076	*4,981	*26,880	122,532	596,843	17,907	47,844	142,682	606,663
$7,000 under $8,000	20,306	34,488	34,147	141,448	109,018	305,770	*7,702	*60,010	101,521	591,960	32,169	175,146	128,623	546,180
$8,000 under $9,000	12,358	20,324	16,352	221,281	114,271	312,015	*3,884	*80,992	106,937	436,032	29,124	144,476	124,830	447,575
$9,000 under $10,000	17,150	35,080	18,431	100,262	108,245	358,504	*5,430	*136,803	113,303	610,261	19,514	152,451	141,013	602,581
$10,000 under $11,000	14,444	25,185	21,881	218,241	101,098	289,586	*6,844	*55,005	110,800	626,916	25,073	213,665	137,788	635,095
$11,000 under $12,000	15,293	35,651	31,649	156,320	94,172	279,467	*8,104	*33,100	96,325	432,423	22,998	74,286	114,683	433,377
$12,000 under $13,000	15,038	20,886	31,141	124,482	124,825	420,368	*6,352	*22,554	118,970	617,851	28,635	85,792	133,458	607,478
$13,000 under $14,000	16,160	24,229	28,811	98,489	89,268	214,174	*2,958	*22,422	99,670	349,316	19,954	66,091	126,313	358,658
$14,000 under $15,000	14,372	19,883	36,340	263,203	107,648	401,982	12,023	183,214	108,117	526,805	25,094	184,992	135,392	496,038
$15,000 under $16,000	13,864	19,738	28,662	106,590	95,477	225,156	*1,011	*12,552	93,213	484,379	25,862	117,431	126,465	489,283
$16,000 under $17,000	11,794	18,386	32,051	230,704	109,436	163,639	*1,588	*10,637	110,193	578,198	24,055	250,348	123,463	558,131
$17,000 under $18,000	19,251	21,045	26,952	49,647	100,445	211,014	*7,651	*91,563	98,437	458,679	26,036	157,717	143,046	480,120
$18,000 under $19,000	25,305	46,384	30,746	757,361	122,120	365,154	8,299	117,852	119,995	591,529	30,130	226,499	139,895	557,150
$19,000 under $20,000	12,672	21,500	31,747	83,031	122,475	81,544	*3,116	*63,098	121,129	762,043	18,643	91,601	140,187	751,032
$20,000 under $25,000	87,080	192,438	165,470	796,057	517,773	1,686,483	22,450	319,866	511,004	2,949,761	134,184	827,615	604,782	2,901,626
$25,000 under $30,000	79,258	133,061	161,699	727,122	507,733	2,062,573	24,797	232,556	473,633	3,132,678	144,909	445,462	583,440	3,158,622
$30,000 under $40,000	191,975	383,356	296,901	1,195,933	863,833	3,254,213	46,468	818,220	790,353	4,976,957	228,723	1,325,552	974,623	4,914,322
$40,000 under $50,000	122,426	318,773	239,612	1,200,175	626,309	3,110,303	37,276	343,464	522,718	4,634,137	198,859	758,462	654,622	4,731,315
$50,000 under $75,000	143,263	468,389	294,398	2,132,990	726,743	6,244,085	50,503	973,360	626,018	8,667,848	211,697	1,517,511	703,406	8,325,162
$75,000 under $100,000	56,168	230,122	102,681	916,657	267,667	3,579,881	26,207	667,926	233,056	4,933,899	76,270	856,610	244,073	4,720,218
$100,000 under $200,000	55,927	614,759	116,731	2,335,011	267,143	8,660,159	26,250	1,779,134	231,905	10,921,713	68,412	2,068,158	227,961	9,930,890
$200,000 under $500,000	17,913	469,753	37,762	1,040,664	79,897	8,831,830	9,166	290,316	72,115	10,600,924	15,888	469,138	67,862	9,946,636
$500,000 under $1,000,000	2,958	275,306	5,736	468,607	11,793	4,685,274	1,237	94,038	10,826	5,504,273	1,783	133,062	10,279	5,226,082
$1,000,000 or more	1,291	431,770	2,271	426,499	4,559	8,392,032	490	138,709	4,227	9,728,697	561	134,094	4,076	9,365,120
Taxable returns, total	**971,538**	**3,895,533**	**1,762,150**	**13,284,387**	**5,287,546**	**55,434,238**	**312,781**	**6,376,000**	**4,823,260**	**74,475,169**	**1,401,573**	**10,146,833**	**5,793,502**	**71,573,270**
No adjusted gross income	**3,450	**128,125	2,087	241,916	8,544	1,456,234	**1,992	**45,258	10,410	2,229,464	**2,035	**67,548	10,177	2,100,030
$1 under $1,000	**	**	*17	*43	*85	*6,717	**	**	*98	*7,880	**	**	*98	*7,838
$1,000 under $2,000	*2,449	*3,661	*2,146	*420	12,857	32,087	—	—	11,491	55,908	*1,995	*178	18,288	57,419
$2,000 under $3,000	*4,294	*2,274	*4,214	*4,925	10,786	57,546	*19	*203	12,371	62,142	*615	*763	17,648	66,606
$3,000 under $4,000	13,996	10,007	*6,080	*4,515	28,244	108,898	*2,236	*13,666	34,679	127,540	*4,999	*14,947	45,888	132,181
$4,000 under $5,000	*2,687	*1,540	*8,038	*13,674	35,759	39,050	*1,763	*233	35,126	56,541	*7,991	*10,078	45,459	61,074
$5,000 under $6,000	*1,931	*628	*7,302	*6,227	40,649	85,188	*1,045	*23,636	35,485	129,121	*10,427	*42,150	45,933	129,104
$6,000 under $7,000	5,559	11,522	13,890	75,483	68,307	287,913	*2,834	*26,705	71,995	339,748	*9,564	*33,009	84,201	343,251
$7,000 under $8,000	16,971	33,700	26,864	101,925	83,761	219,520	*3,882	*7,821	68,264	377,862	23,482	110,112	94,464	338,448
$8,000 under $9,000	9,693	16,505	12,194	187,780	95,418	251,474	*3,884	*80,992	80,884	332,737	25,680	133,982	95,166	349,437
$9,000 under $10,000	13,307	17,228	14,166	83,893	90,315	257,000	*5,020	*131,387	83,621	434,457	18,610	146,859	110,550	428,312
$10,000 under $11,000	13,904	23,006	18,852	152,956	83,962	251,068	*4,985	*42,128	83,044	475,775	20,109	143,646	110,008	484,326
$11,000 under $12,000	13,272	18,010	24,913	100,469	84,310	223,225	*7,231	*26,845	79,008	324,024	21,198	63,749	97,101	327,048
$12,000 under $13,000	15,027	20,860	26,373	96,506	116,898	386,720	*6,352	*22,554	107,295	552,493	28,341	83,993	121,432	535,111
$13,000 under $14,000	15,202	23,984	27,665	85,889	83,397	174,564	*2,806	*20,769	88,697	296,794	19,953	66,090	116,047	309,359
$14,000 under $15,000	13,760	19,239	30,998	202,543	95,512	326,945	9,485	167,280	93,642	427,560	23,553	168,531	120,473	415,564
$15,000 under $16,000	13,483	18,193	21,864	82,585	85,125	192,010	*548	*3,057	79,310	426,518	22,657	99,721	112,722	440,704
$16,000 under $17,000	11,061	18,271	26,983	174,508	102,912	151,902	*1,588	*10,637	103,309	533,042	22,772	232,450	120,449	536,462
$17,000 under $18,000	19,095	21,025	25,958	44,735	97,744	204,792	*7,651	*91,563	92,959	427,752	25,578	155,931	137,568	449,362
$18,000 under $19,000	23,392	43,434	29,395	752,809	118,463	345,903	7,937	99,106	113,918	563,394	29,744	207,739	133,351	528,872
$19,000 under $20,000	11,984	20,532	31,244	82,645	119,021	67,663	*3,116	*63,098	116,610	705,114	18,141	90,110	133,955	693,708
$20,000 under $25,000	82,426	180,464	158,211	609,134	496,299	1,573,844	20,980	244,947	482,830	2,742,747	130,468	732,363	578,342	2,734,248
$25,000 under $30,000	77,991	129,996	157,570	662,453	498,844	2,045,535	23,289	216,647	463,337	3,095,157	141,009	415,114	571,785	3,120,406
$30,000 under $40,000	189,211	373,941	293,482	1,143,414	856,522	3,237,093	45,471	789,641	781,562	4,916,845	225,587	1,285,592	966,871	4,882,598
$40,000 under $50,000	121,027	310,563	236,131	1,173,738	621,598	3,124,024	35,263	321,246	519,060	4,619,478	195,085	714,425	649,950	4,718,774
$50,000 under $75,000	142,354	444,927	290,917	2,058,673	722,184	6,249,607	50,380	971,643	623,061	8,627,625	209,617	1,489,834	701,194	8,289,256
$75,000 under $100,000	56,066	229,834	102,535	909,096	267,191	3,577,348	26,197	664,828	232,565	4,920,750	76,068	845,644	243,623	4,708,259
$100,000 under $200,000	55,808	603,139	116,355	2,301,116	266,688	8,611,616	25,954	1,771,074	231,540	10,856,942	68,090	2,059,894	227,614	9,869,936
$200,000 under $500,000	17,895	468,194	37,705	1,035,290	79,811	8,824,398	9,150	289,724	72,046	10,591,132	15,865	468,216	67,800	9,938,671
$500,000 under $1,000,000	2,955	272,093	**8,001	**895,028	11,785	4,681,667	**1,723	**229,312	10,821	5,499,425	1,779	130,070	10,274	5,221,250
$1,000,000 or more	1,288	430,638	**	**	4,555	8,382,688	**	**	4,222	9,719,205	561	134,094	4,071	9,355,656
Total nontaxable returns	**86,652**	**450,968**	**174,186**	**2,550,143**	**617,813**	**2,909,629**	**51,059**	**965,593**	**770,106**	**6,008,367**	**133,065**	**1,725,679**	**816,332**	**5,498,087**
All returns, summary:														
Under $5,000	78,313	456,620	104,036	1,659,390	428,368	3,639,680	36,178	707,249	509,898	6,388,771	87,840	1,057,510	575,047	5,947,238
$5,000 under $10,000	63,425	119,266	109,059	847,358	536,577	1,545,273	24,872	364,759	530,764	2,615,741	119,032	810,915	638,973	2,537,764
$10,000 under $15,000	75,307	125,835	149,822	860,734	517,011	1,605,577	36,281	316,295	533,882	2,553,310	121,754	624,825	647,634	2,530,645
$15,000 under $20,000	82,886	127,052	150,158	1,227,333	549,953	1,046,507	21,665	295,701	542,967	2,874,828	124,726	843,597	673,056	2,835,715
$20,000 or more	758,259	3,517,727	1,423,261	11,239,715	3,873,450	50,506,852	244,844	5,657,589	3,475,855	66,050,886	1,081,286	8,535,664	4,075,124	63,219,994

Footnote(s) at end of table.

Table 1.3—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: Net long-term capital gain in excess of net short-term capital loss—Continued: Excluded portion: Number of returns	Excluded portion: Amount	Amount included in adjusted gross income: Number of returns	Amount included in adjusted gross income: Amount	Net capital gain: Number of returns	Net capital gain: Amount	Net capital loss: Number of returns	Net capital loss: Amount	Sales of property other than capital assets: Net gain: Number of returns	Net gain: Amount	Net loss: Number of returns	Net loss: Amount	Business or Profession: Net profit: Number of returns	Net profit: Amount	Net loss: Number of returns	Net loss: Amount
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
All returns, total	**6,606,813**	**46,224,930**	**6,604,556**	**30,846,427**	**7,025,861**	**34,713,118**	**2,459,126**	**3,894,583**	**709,000**	**2,792,678**	**440,793**	**2,560,234**	**6,534,688**	**68,531,412**	**3,036,721**	**15,459,784**
No adjusted gross income	193,752	2,946,819	193,753	1,973,672	202,300	2,259,222	**4,426	**7,328	68,161	467,586	58,580	871,108	72,526	842,314	286,270	4,708,441
$1 under $1,000	43,387	66,788	43,387	44,504	46,075	45,843	**	**	11,415	23,966	4,254	10,968	86,401	88,353	39,422	116,707
$1,000 under $2,000	55,775	106,931	55,775	72,662	64,834	88,322	*6,168	*820	5,812	13,830	*5,250	*6,843	128,984	205,124	36,136	141,255
$2,000 under $3,000	74,539	109,595	75,177	74,104	79,483	84,468	27,971	27,152	4,431	5,012	3,653	10,897	147,745	313,523	48,308	172,097
$3,000 under $4,000	104,532	177,682	104,532	118,519	119,556	150,277	20,493	24,759	13,633	15,006	11,423	64,864	211,933	587,436	54,940	179,897
$4,000 under $5,000	102,422	153,603	102,422	102,360	104,884	106,195	22,666	39,310	10,271	28,499	7,979	22,029	196,378	651,792	56,322	187,348
$5,000 under $6,000	101,625	200,885	101,625	133,879	102,080	137,091	29,097	37,636	12,770	15,619	10,448	16,401	211,053	861,921	57,785	205,738
$6,000 under $7,000	142,882	364,046	142,882	242,617	146,816	260,647	30,019	34,813	9,859	36,435	7,014	23,589	203,168	862,376	55,268	235,956
$7,000 under $8,000	128,623	327,737	128,623	218,443	139,923	249,812	49,080	74,440	13,925	39,217	13,121	45,569	197,960	977,507	60,048	229,028
$8,000 under $9,000	124,830	268,583	122,974	178,992	129,406	197,216	33,695	52,714	11,457	18,179	8,758	16,574	200,293	986,868	65,275	221,119
$9,000 under $10,000	141,013	361,587	141,013	240,993	146,424	274,901	32,322	53,567	13,196	14,743	12,106	25,709	177,062	1,001,975	56,934	186,043
$10,000 under $11,000	137,788	381,098	137,293	253,997	148,136	278,948	32,775	45,006	18,689	71,674	9,163	41,299	174,293	1,030,004	63,404	219,275
$11,000 under $12,000	114,683	260,060	114,683	173,317	122,889	207,473	39,843	80,131	15,781	16,258	12,051	38,526	184,637	1,208,869	68,414	226,461
$12,000 under $13,000	133,458	364,413	133,458	243,064	137,904	263,369	46,381	61,030	15,496	23,999	8,662	3,626	175,762	1,153,832	75,490	245,661
$13,000 under $14,000	126,313	215,228	126,313	143,430	132,351	166,167	39,837	59,668	15,568	20,705	10,836	12,879	163,012	1,054,986	70,286	212,209
$14,000 under $15,000	135,392	297,662	135,392	198,376	137,413	214,991	42,944	81,223	17,411	38,484	7,063	21,714	162,797	1,078,846	75,803	255,471
$15,000 under $16,000	126,309	293,207	126,465	196,075	134,077	212,692	44,848	54,813	16,131	19,070	7,332	14,610	172,698	1,251,847	66,642	248,601
$16,000 under $17,000	123,463	334,916	123,463	223,214	127,874	241,329	44,793	77,206	12,931	13,514	4,497	9,317	144,011	1,120,250	71,056	221,729
$17,000 under $18,000	143,046	288,106	143,046	192,014	151,809	210,871	39,248	65,762	20,398	30,521	9,836	52,534	166,073	1,291,638	74,683	213,733
$18,000 under $19,000	139,895	334,201	139,895	222,949	150,697	261,274	42,967	77,081	16,089	67,872	11,895	30,407	157,567	1,174,648	58,367	174,256
$19,000 under $20,000	140,187	450,668	140,187	300,365	145,863	321,716	36,205	54,278	9,319	43,801	10,759	58,468	154,053	1,097,195	76,212	197,143
$20,000 under $25,000	604,782	1,740,910	604,185	1,160,716	634,401	1,339,191	251,202	392,270	73,173	184,612	33,197	79,668	682,862	5,681,910	352,203	1,055,319
$25,000 under $30,000	583,440	1,895,050	583,155	1,263,572	616,140	1,383,129	252,897	382,410	56,418	202,939	37,790	94,007	582,303	5,225,328	305,865	778,629
$30,000 under $40,000	974,623	2,944,066	973,541	1,970,256	1,058,170	2,314,955	393,684	538,861	79,817	216,217	43,752	164,192	767,587	8,966,222	396,916	1,180,423
$40,000 under $50,000	652,556	2,837,267	653,967	1,894,048	705,498	2,188,044	302,726	467,518	54,627	246,359	25,667	93,684	410,127	6,982,611	210,901	806,704
$50,000 under $75,000	703,363	4,992,404	703,406	3,332,758	757,330	3,727,598	347,383	603,669	56,652	291,863	31,115	220,445	376,406	9,814,036	158,794	818,597
$75,000 under $100,000	243,983	2,831,737	243,827	1,888,481	259,143	2,085,176	108,634	217,740	20,405	143,430	11,617	90,806	113,790	4,643,468	42,479	360,055
$100,000 under $200,000	227,960	5,958,178	227,950	3,972,713	239,564	4,506,557	108,314	232,606	24,660	190,870	15,146	152,200	90,645	5,195,053	38,197	746,174
$200,000 under $500,000	67,837	5,967,051	67,813	3,979,585	70,161	4,416,945	25,009	61,665	8,233	164,714	6,251	158,336	18,915	1,810,318	11,440	474,495
$500,000 under $1,000,000	10,279	3,135,622	10,278	2,090,460	10,509	2,350,359	2,710	7,013	1,532	52,269	1,094	78,325	2,616	578,072	1,978	192,525
$1,000,000 or more	4,076	5,618,831	4,076	3,746,289	4,151	4,168,339	789	2,092	740	75,213	484	30,639	1,031	793,088	883	248,697
Taxable returns, total	**5,791,121**	**42,928,415**	**5,788,225**	**28,644,855**	**6,168,486**	**32,141,541**	**2,310,299**	**3,650,418**	**517,029**	**2,009,882**	**284,423**	**1,369,046**	**5,152,540**	**61,303,853**	**2,306,569**	**9,176,342**
No adjusted gross income	10,176	1,254,976	10,177	845,054	10,332	916,959	**37	**80	4,087	67,589	1,075	60,663	2,433	121,697	5,271	573,899
$1 under $1,000	*98	*4,703	*98	*3,135	*98	*3,970	**	**	*592	*1,950	**49	**2	*31	*774	*78	*3,081
$1,000 under $2,000	18,288	34,454	18,288	22,965	20,515	26,626	*4,131	*372	**498	**1,702	—	—	*711	*3,633	*151	*2,507
$2,000 under $3,000	17,648	39,962	17,648	26,643	21,497	28,918	*4,808	*2,234	**	**	**	**	*1,700	*4,874	*66	*9,028
$3,000 under $4,000	45,888	79,319	45,888	52,862	52,826	62,426	*6,396	*9,126	*3,059	*1,850	*644	*567	54,956	151,818	8,543	13,508
$4,000 under $5,000	45,459	36,654	45,459	24,420	45,459	25,960	*8,730	*10,235	*4,172	*9,070	—	—	73,356	231,820	13,951	25,638
$5,000 under $6,000	45,933	77,475	45,933	51,629	45,933	52,257	14,926	12,972	*2,886	*1,367	*1,361	*3,889	80,363	313,074	22,703	45,325
$6,000 under $7,000	84,201	205,982	84,201	137,269	87,120	148,791	20,931	22,905	*3,757	*10,103	*1,908	*1,558	86,179	354,979	25,393	72,145
$7,000 under $8,000	94,464	203,086	94,464	135,361	102,430	165,942	38,445	58,678	*6,392	*11,608	*3,746	*4,275	96,094	427,223	26,503	73,463
$8,000 under $9,000	96,166	209,688	94,310	139,749	98,994	155,053	30,509	44,783	*5,614	*7,944	*3,420	*4,843	132,901	616,929	40,503	124,621
$9,000 under $10,000	110,550	257,018	110,550	171,295	115,757	187,350	28,736	45,791	6,729	5,571	*2,969	*2,431	140,012	753,309	39,595	118,162
$10,000 under $11,000	110,008	290,627	109,513	193,698	119,980	216,702	29,738	38,408	11,467	52,472	*4,358	*3,349	146,132	831,887	50,777	153,182
$11,000 under $12,000	97,101	196,257	97,101	130,791	104,755	147,306	32,963	63,130	12,566	11,090	10,076	34,630	156,370	957,955	54,432	145,878
$12,000 under $13,000	121,432	321,108	121,432	214,003	125,877	234,281	42,170	56,579	11,346	18,030	6,679	3,443	152,184	928,475	65,628	185,995
$13,000 under $14,000	116,047	185,644	116,047	123,716	121,663	147,347	39,185	57,714	9,684	14,374	7,962	6,429	144,808	892,611	63,503	174,955
$14,000 under $15,000	120,473	249,373	120,473	166,192	122,495	182,165	41,305	79,336	15,842	36,343	5,086	6,933	150,772	963,929	68,427	218,913
$15,000 under $16,000	112,566	264,056	112,722	176,649	120,159	191,720	39,617	50,001	13,267	13,105	*3,937	*1,999	158,231	1,088,790	63,339	222,728
$16,000 under $17,000	120,449	321,914	120,449	214,547	124,412	232,559	42,141	69,875	10,605	9,609	4,221	7,360	138,323	1,046,355	64,232	177,218
$17,000 under $18,000	137,568	269,650	137,568	179,713	146,331	198,550	37,860	64,080	18,190	22,966	8,603	47,668	152,214	1,128,016	72,264	205,195
$18,000 under $19,000	133,351	317,231	133,351	211,641	143,980	247,031	41,255	73,180	14,329	62,509	9,156	27,343	147,676	1,043,937	57,362	162,697
$19,000 under $20,000	133,955	416,271	133,955	277,437	138,944	297,821	35,915	53,410	8,433	27,816	10,201	57,858	145,327	970,910	72,281	177,654
$20,000 under $25,000	578,342	1,640,474	577,745	1,093,774	607,275	1,261,391	245,270	382,836	62,178	153,758	32,657	75,718	660,653	5,359,155	340,709	912,766
$25,000 under $30,000	571,785	1,872,115	571,500	1,248,291	603,944	1,366,283	246,993	350,532	50,197	125,017	34,267	88,429	568,465	4,938,706	300,826	730,857
$30,000 under $40,000	966,871	2,925,029	965,789	1,957,570	1,050,210	2,294,160	389,552	530,608	78,469	206,305	42,022	119,688	757,395	8,700,846	391,517	1,117,775
$40,000 under $50,000	647,884	2,829,742	649,295	1,889,032	700,548	2,174,851	299,472	457,988	51,389	226,659	24,841	84,657	406,573	6,829,725	207,819	751,543
$50,000 under $75,000	701,151	4,970,859	701,194	3,318,397	754,411	3,701,388	344,385	595,900	55,928	289,102	30,736	216,090	372,135	9,657,820	156,022	779,382
$75,000 under $100,000	243,533	2,824,561	243,377	1,883,697	258,693	2,080,129	108,386	217,251	20,359	141,274	11,528	90,756	113,590	4,630,294	42,268	351,371
$100,000 under $200,000	227,614	5,922,039	227,603	3,947,897	239,106	4,470,122	107,976	231,741	24,503	188,981	15,100	151,612	90,431	5,178,976	38,130	735,504
$200,000 under $500,000	67,775	5,962,272	67,751	3,976,399	70,095	4,412,417	**27,678	**68,583	**10,491	**291,720	**7,821	**266,860	18,883	1,805,793	11,419	473,581
$500,000 under $1,000,000	10,274	3,132,723	10,273	2,088,528	10,501	2,347,643	**	**	**	**	**	**	**3,642	**1,369,543	**2,857	**437,768
$1,000,000 or more	4,071	5,613,152	4,071	3,742,504	4,146	4,163,422	789	2,092	**	**	**	**	**	**	**	**
Total nontaxable returns	**815,692**	**3,296,515**	**816,331**	**2,201,572**	**857,375**	**2,571,578**	**148,827**	**244,165**	**191,971**	**782,796**	**156,370**	**1,191,188**	**1,382,148**	**7,227,559**	**730,152**	**6,283,442**
All returns, summary:																
Under $5,000	574,407	3,561,417	575,046	2,385,821	617,132	2,734,327	81,724	99,369	113,723	553,900	91,139	986,708	843,967	2,688,543	521,398	5,505,745
$5,000 under $10,000	638,973	1,522,839	637,117	1,014,925	664,649	1,119,668	174,213	253,170	61,207	124,393	51,447	127,843	989,536	4,690,647	295,310	1,077,883
$10,000 under $15,000	647,634	1,518,461	647,139	1,012,184	673,693	1,130,949	201,780	327,057	82,945	171,119	47,775	118,045	860,501	5,526,538	353,397	1,159,076
$15,000 under $20,000	672,900	1,701,098	673,056	1,134,617	710,320	1,247,882	208,061	329,141	74,868	174,779	44,319	165,337	794,402	5,935,578	346,960	1,055,461
$20,000 or more	4,072,899	37,921,115	4,072,198	25,298,879	4,355,067	28,480,293	1,793,348	2,885,846	376,257	1,768,486	206,113	1,162,301	3,046,282	49,690,106	1,519,656	6,661,619

See Footnote(s) at end of table.

Table 1.3—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	Farm				Partnership									
	Net profit		Net loss		Total income		Total loss		Additional first-year depreciation		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
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)
All returns, total	**983,543**	**8,532,103**	**1,657,711**	**16,344,061**	**2,135,632**	**31,090,843**	**2,302,835**	**31,199,020**	**33,839**	**29,472**	**1,786,683**	**25,907,488**	**1,965,526**	**26,045,138**
No adjusted gross income	16,911	161,078	261,278	7,195,379	45,868	793,838	118,026	6,707,418	2,291	3,335	23,185	230,818	112,139	6,147,734
$1 under $1,000	19,636	10,182	32,189	218,806	22,763	80,584	14,198	156,444	—	—	19,354	21,576	13,706	97,436
$1,000 under $2,000	23,195	29,054	25,635	204,116	18,728	23,185	17,625	43,053	—	—	17,281	21,023	15,833	40,891
$2,000 under $3,000	30,126	64,096	24,893	185,891	21,685	70,635	33,070	193,488	—	—	16,647	41,766	29,967	164,620
$3,000 under $4,000	29,674	80,776	29,524	167,240	29,496	109,911	29,343	136,939	*2,127	*1,865	27,349	97,945	27,812	126,839
$4,000 under $5,000	15,929	52,729	38,342	143,376	36,746	151,555	21,425	160,010	—	—	33,648	114,435	17,470	122,891
$5,000 under $6,000	35,815	93,306	37,071	228,143	28,565	163,407	22,930	105,001	*1,408	*92	26,084	123,426	17,585	65,112
$6,000 under $7,000	44,610	160,612	24,687	131,317	28,496	127,679	15,028	84,010	—	—	25,140	119,589	13,873	75,919
$7,000 under $8,000	36,873	162,743	52,315	196,911	29,963	159,827	24,882	227,636	—	—	26,008	94,987	23,714	162,797
$8,000 under $9,000	40,813	218,361	56,329	303,802	34,861	162,745	29,302	170,040	—	—	33,708	149,934	25,004	157,229
$9,000 under $10,000	37,189	166,242	33,592	192,602	36,151	156,214	29,029	83,776	*1,872	*2	32,304	148,437	26,327	76,001
$10,000 under $11,000	29,015	187,941	37,937	284,595	28,816	190,997	28,317	174,206	*178	*43	26,873	168,936	25,797	152,188
$11,000 under $12,000	30,142	198,115	43,945	152,338	29,742	134,709	29,629	160,295	*1,411	*58	27,595	129,687	28,067	155,330
$12,000 under $13,000	27,585	127,473	44,836	225,842	32,426	157,785	21,769	93,238	—	—	31,146	143,761	20,110	79,213
$13,000 under $14,000	22,122	187,261	33,696	117,263	48,338	301,623	37,401	145,387	—	—	45,508	268,501	30,767	112,264
$14,000 under $15,000	34,866	246,028	26,705	90,691	20,999	103,862	20,861	119,976	—	—	16,590	96,282	20,214	112,396
$15,000 under $16,000	27,955	230,633	44,117	155,039	21,556	142,946	32,436	149,668	*620	*620	21,218	138,867	25,856	146,209
$16,000 under $17,000	17,053	156,885	33,177	201,618	30,114	236,055	33,881	206,045	*85	*43	24,381	184,863	30,205	154,895
$17,000 under $18,000	23,666	156,854	32,204	149,752	36,148	227,848	23,859	106,711	—	—	34,549	223,345	22,411	102,208
$18,000 under $19,000	33,880	192,112	33,511	203,393	47,402	438,121	24,291	209,376	*2,198	*1,416	43,585	349,111	17,840	121,782
$19,000 under $20,000	23,312	216,403	27,096	168,091	39,725	247,126	26,442	249,440	*476	*381	37,301	238,843	21,840	241,539
$20,000 under $25,000	98,516	744,399	169,707	901,336	171,323	1,325,821	161,617	686,156	*451	*451	156,858	1,248,779	145,930	609,565
$25,000 under $30,000	66,860	778,648	140,071	798,789	163,640	1,317,002	173,489	913,984	*1,683	*2,070	144,509	1,126,658	156,799	725,710
$30,000 under $40,000	97,448	1,236,134	153,289	776,339	270,855	2,460,204	317,153	1,572,710	*5,033	*1,006	237,792	2,231,000	272,635	1,344,512
$40,000 under $50,000	43,711	760,337	93,179	643,427	204,188	2,427,479	243,751	1,826,685	*1,487	*3,911	174,496	2,180,083	208,162	1,583,200
$50,000 under $75,000	50,013	998,007	68,573	736,863	297,574	4,597,277	348,743	3,712,727	4,209	1,659	227,678	3,893,020	290,462	3,010,129
$75,000 under $100,000	14,216	415,375	23,591	335,109	139,287	3,342,954	163,346	2,401,606	3,690	1,681	105,144	2,905,871	127,661	1,966,204
$100,000 under $200,000	9,726	370,057	25,451	615,204	160,846	5,908,798	190,123	4,781,466	3,407	8,078	111,840	4,894,616	144,456	3,775,362
$200,000 under $500,000	2,229	97,593	8,674	371,180	50,045	3,540,324	58,946	3,316,484	952	1,775	33,359	2,801,249	43,545	2,579,185
$500,000 under $1,000,000	323	20,696	1,462	131,530	6,801	1,009,487	8,647	1,145,594	191	325	4,109	771,021	6,742	907,453
$1,000,000 or more	134	11,972	635	118,079	2,485	980,847	3,276	1,159,452	70	663	1,444	749,059	2,597	928,326
Taxable returns, total	**643,054**	**6,395,075**	**1,082,956**	**7,247,988**	**1,846,560**	**28,523,509**	**1,948,180**	**24,139,595**	**25,700**	**21,486**	**1,551,077**	**24,224,636**	**1,654,685**	**19,862,208**
No adjusted gross income	**56	**7,464	4,195	406,354	4,440	171,140	8,192	1,789,886	*104	*56	433	23,212	8,094	1,642,015
$1 under $1,000	**	**	*29	*558	*94	*5,766	*651	*52,253	—	—	*17	*5,080	*651	*51,567
$1,000 under $2,000	—	—	*19	*2,585	*1,863	*2,349	*2,566	*9,242	—	—	*1,794	*1,627	*774	*8,520
$2,000 under $3,000	*46	*3,391	**149	**3,082	*5,389	*13,286	*2,440	*7,027	—	—	*4,945	*10,607	*2,440	*4,348
$3,000 under $4,000	*7,881	*15,910	**	**	*13,939	*38,401	*1,359	*20,735	—	—	*13,925	*38,268	*1,359	*20,602
$4,000 under $5,000	*1,945	*5,979	*4,728	*7,683	*11,574	*25,017	*6,096	*47,464	—	—	*9,641	*19,651	*6,096	*42,098
$5,000 under $6,000	*2,925	*3,553	6,856	32,465	12,980	46,421	3,723	20,508	—	—	12,945	44,884	2,636	18,970
$6,000 under $7,000	16,352	68,338	8,567	19,035	9,876	39,157	5,947	23,824	—	—	9,870	37,242	5,111	21,909
$7,000 under $8,000	*9,471	*44,772	26,387	87,794	17,746	100,562	13,087	160,456	—	—	14,249	35,990	11,919	95,884
$8,000 under $9,000	23,422	101,353	31,665	151,265	24,981	115,716	22,278	90,966	—	—	24,452	104,062	18,081	79,312
$9,000 under $10,000	22,664	67,119	18,909	81,480	26,040	113,770	22,086	26,231	*1,872	*2	23,520	111,708	19,794	24,171
$10,000 under $11,000	19,583	140,263	29,157	156,370	20,046	85,023	24,118	139,624	—	—	18,544	81,892	22,043	136,493
$11,000 under $12,000	17,061	104,694	40,424	131,563	24,444	121,861	24,618	112,626	*1,411	*58	23,956	119,239	24,020	110,061
$12,000 under $13,000	18,954	68,726	38,390	169,186	24,252	71,864	16,995	68,018	—	—	24,232	61,183	15,337	57,337
$13,000 under $14,000	14,679	93,502	29,155	89,512	43,038	242,055	31,387	101,473	—	—	40,415	223,632	26,695	83,049
$14,000 under $15,000	28,698	178,218	20,981	61,551	19,376	94,742	17,761	97,888	—	—	15,893	92,775	17,293	95,921
$15,000 under $16,000	18,697	122,407	38,692	122,002	18,086	99,451	26,376	86,324	—	—	17,843	98,391	21,588	85,264
$16,000 under $17,000	13,125	108,568	32,102	184,200	24,688	185,825	28,409	178,645	—	—	19,746	149,586	28,399	142,407
$17,000 under $18,000	21,153	140,863	29,741	113,637	32,593	195,261	21,207	93,193	—	—	31,595	192,674	20,676	90,605
$18,000 under $19,000	27,833	133,083	28,483	159,687	43,645	377,595	19,907	113,207	*2,198	*1,416	41,798	326,722	13,660	63,750
$19,000 under $20,000	20,756	170,211	25,954	154,890	35,952	215,997	21,552	225,879	*476	*381	33,528	207,863	18,658	218,126
$20,000 under $25,000	89,321	583,207	164,157	757,397	157,171	1,145,215	147,602	532,853	*451	*451	143,824	1,097,953	136,363	486,042
$25,000 under $30,000	57,562	543,545	136,124	755,454	160,411	1,242,991	168,601	780,184	*156	*31	141,454	1,098,814	153,617	636,038
$30,000 under $40,000	95,078	1,180,180	150,209	737,514	266,778	2,354,091	310,119	1,448,175	*5,033	*1,006	234,230	2,134,155	267,340	1,229,246
$40,000 under $50,000	39,828	630,859	91,232	600,510	195,427	2,221,931	234,331	1,688,072	*1,486	*3,907	168,647	1,987,200	201,641	1,457,248
$50,000 under $75,000	49,470	977,363	67,240	701,745	293,425	4,467,940	343,316	3,484,818	4,209	1,659	224,686	3,844,350	286,230	2,862,886
$75,000 under $100,000	14,105	405,131	23,420	333,779	138,481	3,325,885	162,969	2,384,487	3,690	1,681	104,379	2,891,235	127,302	1,951,518
$100,000 under $200,000	9,709	366,416	25,238	607,684	160,557	5,884,813	189,699	4,741,502	3,406	8,078	111,642	4,873,517	144,032	3,738,283
$200,000 under $500,000	**2,680	**129,959	8,660	370,231	49,995	3,535,298	58,874	3,310,698	947	1,773	33,330	2,796,792	43,482	2,573,965
$500,000 under $1,000,000	**	**	**2,093	**248,777	6,793	1,007,613	8,642	1,144,513	191	325	4,104	769,265	6,738	906,490
$1,000,000 or more	**	**	**	**	2,480	976,471	3,272	1,158,824	70	663	1,440	745,069	2,596	928,085
Total nontaxable returns	**340,489**	**2,137,028**	**574,755**	**9,096,073**	**289,072**	**2,567,334**	**354,655**	**7,059,425**	**8,139**	**7,987**	**235,606**	**1,682,852**	**310,861**	**6,182,930**
All returns, summary:														
Under $5,000	135,471	397,916	411,861	8,114,809	175,286	1,229,706	233,687	7,397,353	4,418	5,201	137,464	527,563	216,927	6,700,410
$5,000 under $10,000	195,300	801,264	203,994	1,052,775	158,036	769,872	121,171	670,464	*3,280	*93	143,244	636,373	106,503	537,058
$10,000 under $15,000	143,730	946,818	187,119	870,728	160,321	888,977	137,977	693,101	*1,589	*101	147,712	807,167	124,955	611,392
$15,000 under $20,000	125,866	952,887	170,105	877,892	174,945	1,292,095	140,909	921,240	*3,379	*2,459	161,034	1,135,029	118,152	766,633
$20,000 or more	383,176	5,433,219	684,632	5,427,857	1,467,044	26,910,192	1,669,091	21,516,863	21,173	21,618	1,197,229	22,801,357	1,398,989	17,429,645

Footnote(s) at end of table.

Table 1.3—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	Estate or trust								Small Business Corporation							
	Total income		Total loss		Net income		Net loss		Total income		Total 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
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
All returns, total	**708,252**	**4,631,910**	**99,097**	**666,089**	**694,801**	**4,557,330**	**75,723**	**591,508**	**428,375**	**4,485,945**	**385,172**	**5,303,116**	**408,461**	**4,256,154**	**369,947**	**5,073,325**
No adjusted gross income	6,666	92,854	6,174	196,966	6,429	90,618	6,070	194,730	12,096	242,420	45,910	1,901,528	9,151	204,498	44,884	1,863,606
$1 under $1,000	*2,252	*4,079	*13	*10	*2,252	*4,079	*13	*10	*3,057	*1,579	*973	*6,789	*3,057	*1,579	*973	*6,789
$1,000 under $2,000	14,907	11,739	*2,136	*220	14,907	11,739	*2,136	*220	5,098	10,349	3,148	57,732	*4,994	*10,133	3,148	57,516
$2,000 under $3,000	*3,368	*7,889	*917	*85	*3,368	*7,889	*917	*85	*9,141	*12,861	1,470	12,976	*9,139	*12,833	1,470	12,948
$3,000 under $4,000	12,566	18,407	**48	**243	12,566	18,407	**48	**243	5,547	12,151	*4,470	*25,280	*5,516	*11,500	*4,470	*24,630
$4,000 under $5,000	10,930	28,715	**	**	10,930	28,715	**	**	*3,248	*5,096	10,657	38,985	*3,248	*5,096	10,657	38,985
$5,000 under $6,000	23,365	53,971	*235	*1,871	23,365	53,971	*235	*1,871	*3,553	*15,697	3,896	23,428	*3,553	*14,974	3,242	22,704
$6,000 under $7,000	15,142	41,566	*307	*1	15,142	41,566	*307	*1	*2,224	*1,775	*215	*2,362	*2,220	*1,753	*214	*2,339
$7,000 under $8,000	22,031	82,724	*4,104	*6,903	22,031	82,355	*1,995	*6,534	*5,310	*18,306	4,499	48,499	*5,310	*18,275	4,498	48,469
$8,000 under $9,000	16,989	43,650	—	—	16,989	43,650	—	—	*2,756	*18,660	8,681	59,511	*2,569	*17,987	8,681	58,838
$9,000 under $10,000	16,880	43,759	*1,994	*1,220	14,886	43,703	*1,994	*1,164	*4,657	*8,211	*3,527	*40,995	*4,656	*8,203	*3,527	*40,987
$10,000 under $11,000	*4,168	*4,279	*3	*52	*4,168	*4,279	*3	*52	*2,435	*2,613	*7,605	*16,277	*2,435	*2,613	*7,605	*16,277
$11,000 under $12,000	16,720	51,758	**18	**415	16,703	51,742	**18	**399	8,947	48,906	3,049	42,564	8,946	48,897	3,049	42,555
$12,000 under $13,000	*6,410	*16,769	**	**	*6,410	*16,769	**	**	1,493	12,445	3,944	51,604	*1,469	*11,891	3,944	51,051
$13,000 under $14,000	*7,034	*38,376	*842	*1,037	*7,034	*37,340	—	—	*4,267	*15,006	4,948	29,608	*4,267	*15,006	4,948	29,608
$14,000 under $15,000	15,013	57,141	*3,608	*3,898	15,013	57,141	*3,608	*3,898	7,122	22,841	10,068	32,309	7,122	22,841	10,068	32,309
$15,000 under $16,000	14,412	86,221	*1,678	*168	14,412	86,221	*1,678	*168	*2,509	*24,289	6,039	45,877	*2,443	*24,271	6,035	45,860
$16,000 under $17,000	18,579	34,123	*787	*423	18,579	33,700	—	—	10,673	42,145	10,202	123,575	7,552	27,074	10,202	108,504
$17,000 under $18,000	12,253	17,476	*2,663	*15,966	11,799	17,370	*2,663	*15,860	6,782	32,454	*4,641	*13,519	6,782	31,019	*4,514	*12,083
$18,000 under $19,000	21,940	86,460	—	—	21,940	86,460	—	—	14,847	33,711	8,650	93,502	14,025	29,870	8,650	89,661
$19,000 under $20,000	17,915	58,510	*4,198	*6,316	16,287	55,514	*2,073	*3,320	*4,871	*110,238	9,637	52,771	*4,871	*110,238	9,637	52,771
$20,000 under $25,000	50,656	193,263	6,355	19,854	47,434	191,127	4,797	17,719	35,905	138,636	30,953	161,933	33,099	136,864	30,944	160,161
$25,000 under $30,000	53,009	173,682	9,020	15,368	53,009	163,813	*6,151	*5,500	43,147	160,290	26,704	145,595	43,121	159,958	26,239	145,263
$30,000 under $40,000	94,851	428,226	14,412	65,812	93,434	418,931	10,777	56,517	63,730	388,585	40,178	182,371	62,059	376,066	36,448	169,852
$40,000 under $50,000	65,594	400,939	7,307	83,378	64,528	380,995	4,117	63,434	44,345	329,304	30,329	223,494	43,654	318,304	29,481	212,494
$50,000 under $75,000	79,795	784,009	15,962	69,935	78,323	778,455	12,706	64,381	53,563	609,759	42,888	401,731	50,438	573,668	40,306	365,640
$75,000 under $100,000	31,589	351,341	6,480	14,953	30,716	348,837	5,483	12,449	23,026	305,840	17,597	255,829	21,839	301,318	15,950	251,307
$100,000 under $200,000	37,246	571,812	6,833	85,323	36,578	562,292	5,504	75,803	30,072	749,487	26,706	491,908	28,411	711,874	24,106	454,295
$200,000 under $500,000	12,809	428,672	2,408	47,861	12,472	425,737	2,010	44,926	11,324	633,321	10,580	376,029	10,213	592,975	9,409	335,683
$500,000 under $1,000,000	2,238	176,518	409	16,080	2,192	174,039	288	13,601	1,895	232,495	1,987	167,513	1,674	217,960	1,735	152,978
$1,000,000 or more	925	242,982	186	11,732	905	239,876	132	8,625	735	246,475	1,021	177,020	628	236,616	913	167,161
Taxable returns, total	**658,031**	**4,483,907**	**85,419**	**436,525**	**646,373**	**4,412,776**	**64,425**	**365,394**	**387,366**	**4,125,567**	**280,575**	**2,971,955**	**371,307**	**3,938,463**	**267,430**	**2,784,851**
No adjusted gross income	483	36,432	192	18,439	480	35,758	162	17,765	2,624	49,854	3,108	224,249	748	39,978	3,044	214,373
$1 under $1,000	—	—	*13	*10	—	—	*13	*10	—	—	*49	*1,652	—	—	*49	*1,652
$1,000 under $2,000	*4,320	*3,891	*2,136	*220	*4,320	*3,891	*2,136	*220	*2,398	*7,155	*44	*11,564	*2,398	*7,155	*44	*11,564
$2,000 under $3,000	*2,757	*7,624	**445	**28	*2,757	*7,624	**445	**28	*6,384	*11,597	3	646	*6,382	*11,569	3	619
$3,000 under $4,000	*5,093	*10,899	—	—	*5,093	*10,899	—	—	*3,384	*3,549	*86	*11,641	*3,353	*2,899	*86	*10,991
$4,000 under $5,000	*8,876	*22,069	**	**	*8,876	*22,069	**	**	*1,405	*2,407	*4,426	*2,893	*1,405	*2,407	*4,426	*2,893
$5,000 under $6,000	*15,937	*27,055	—	—	*15,937	*27,055	—	—	*2,923	*14,534	*36	*477	*2,923	*14,124	*11	*68
$6,000 under $7,000	13,306	39,992	*307	*1	13,306	39,992	*307	*1	*2,145	*1,520	*5	*766	*2,141	*1,498	*4	*743
$7,000 under $8,000	22,031	82,724	*2,109	*369	22,031	82,355	—	—	*2,119	*16,872	*2,160	*6,297	*2,119	*16,842	*2,159	*6,267
$8,000 under $9,000	15,329	40,407	—	—	15,329	40,407	—	—	*2,514	*17,571	*2,076	*12,858	*2,514	*17,571	*2,076	*12,858
$9,000 under $10,000	16,578	42,653	*1,994	*1,220	14,584	42,597	*1,994	*1,164	*4,656	*8,203	*3,416	*39,768	*4,656	*8,203	*3,416	*39,768
$10,000 under $11,000	*3,743	*4,131	*3	*52	*3,743	*4,131	*3	*52	*2,184	*1,620	*3,867	*2,335	*2,184	*1,620	*3,867	*2,335
$11,000 under $12,000	16,720	51,758	**18	**415	16,703	51,742	**18	**399	8,047	48,098	1,129	18,497	*8,046	*48,089	1,129	18,488
$12,000 under $13,000	*4,546	*9,110	**	**	*4,546	*9,110	**	**	*700	*4,209	*1,937	*6,392	*681	*3,662	*1,937	*5,845
$13,000 under $14,000	*7,034	*38,376	*842	*1,037	*7,034	*37,340	—	—	*3,879	*14,495	*4,255	*21,688	*3,879	*14,495	*4,255	*21,688
$14,000 under $15,000	15,013	57,141	*3,608	*3,898	15,013	57,141	*3,608	*3,898	*5,745	*10,529	7,686	20,037	*5,745	*10,529	7,686	20,037
$15,000 under $16,000	13,905	85,953	*1,678	*168	13,905	85,953	*1,678	*168	*1,908	*5,130	*2,542	*4,339	*1,908	*5,113	*2,538	*4,322
$16,000 under $17,000	18,579	34,123	*787	*423	18,579	33,700	—	—	10,578	41,107	9,061	102,464	*7,457	*26,036	9,061	87,393
$17,000 under $18,000	12,252	17,476	*2,162	*12,738	11,798	17,370	*2,162	*12,632	*6,194	*23,673	*2,249	*1,120	*6,194	*23,673	*2,249	*1,120
$18,000 under $19,000	21,940	86,460	—	—	21,940	86,460	—	—	14,171	32,475	3,943	34,450	*13,574	*29,258	3,943	31,233
$19,000 under $20,000	17,914	58,496	*4,198	*6,316	16,286	55,500	*2,073	*3,320	*4,871	*110,238	9,100	49,465	*4,871	*110,238	9,100	49,465
$20,000 under $25,000	49,062	191,268	*4,601	*6,404	47,398	191,002	*4,601	*6,137	30,812	113,506	27,604	126,676	29,955	113,342	27,595	126,512
$25,000 under $30,000	50,961	171,400	8,272	15,351	50,961	161,549	*6,151	*5,500	42,848	156,241	26,041	117,718	42,822	155,954	25,577	117,431
$30,000 under $40,000	92,104	421,267	12,623	46,066	90,687	411,972	8,988	36,771	63,164	379,987	37,640	152,349	61,599	369,095	34,018	141,457
$40,000 under $50,000	65,480	400,935	7,270	83,278	64,414	380,991	4,080	63,334	42,373	289,989	28,710	187,955	41,704	284,270	27,971	182,235
$50,000 under $75,000	79,328	772,450	15,853	66,320	77,856	766,895	12,597	60,766	52,531	595,451	41,948	375,995	49,428	561,305	39,471	341,849
$75,000 under $100,000	31,587	351,259	6,480	14,953	30,714	348,755	5,483	12,449	22,931	305,663	17,280	239,690	21,838	301,301	15,634	235,328
$100,000 under $200,000	37,195	570,977	6,829	83,473	36,528	561,457	5,500	73,953	29,938	748,186	26,603	479,060	28,279	711,033	24,039	441,907
$200,000 under $500,000	**15,033	**604,598	2,404	47,535	**14,650	**599,184	2,006	44,600	11,310	632,739	10,566	374,461	10,202	592,630	9,397	334,352
$500,000 under $1,000,000	**	**	409	16,080	**	**	288	13,601	1,895	232,495	**3,005	**344,455	1,674	217,960	**2,645	**320,061
$1,000,000 or more	925	242,982	186	11,732	905	239,876	132	8,625	735	246,475	**	**	628	236,616	**	**
Total nontaxable returns	**50,221**	**148,004**	**13,678**	**229,564**	**48,428**	**144,554**	**11,298**	**226,114**	**41,009**	**360,378**	**104,597**	**2,331,161**	**37,154**	**317,691**	**102,517**	**2,288,474**
All returns, summary:																
Under $5,000	50,689	163,682	9,288	197,525	50,452	161,445	9,184	195,288	38,187	284,455	66,628	2,043,290	35,105	245,639	65,602	2,004,473
$5,000 under $10,000	94,407	265,671	*6,640	*9,994	92,413	265,247	*4,531	*9,570	18,500	62,650	20,818	174,795	18,308	61,192	20,162	173,337
$10,000 under $15,000	49,345	168,323	*4,471	*5,401	49,328	167,271	*3,629	*4,349	24,264	101,810	29,614	172,362	24,239	101,248	29,614	171,800
$15,000 under $20,000	85,099	282,790	9,326	22,873	83,017	279,265	*6,414	*19,348	39,682	242,837	39,169	329,244	35,673	222,472	39,038	308,880
$20,000 or more	428,712	3,751,445	69,372	430,295	419,591	3,684,102	51,965	362,953	307,742	3,794,193	228,943	2,583,424	295,136	3,625,604	215,531	2,414,835

Footnote(s) at end of table.

Table 1.3—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	Unemployment compensation				Other Income				Statutory adjustments					
	Total		In adjusted gross income		Net income		Net loss		Total		Disability income exclusion		Payments to an individual retirement arrangement	
	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
	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)
All returns, total	**8,398,488**	**12,386,473**	**2,245,250**	**2,315,317**	**3,452,652**	**6,930,078**	**319,923**	**8,766,130**	**14,078,211**	**31,442,288**	**287,196**	**1,033,858**	**3,415,053**	**4,750,190**
No adjusted gross income	58,722	107,103	*12	*83	51,387	168,556	94,865	6,533,833	78,818	410,553	11,732	44,258	7,913	10,211
$1 under $1,000	117,778	206,930	—	—	13,939	23,599	9,421	55,799	36,027	114,213	*10,966	*52,894	*2,370	*1,696
$1,000 under $2,000	231,650	419,033	—	—	35,574	32,262	4,535	68,569	59,886	120,973	*12,692	*58,317	2,131	1,642
$2,000 under $3,000	276,578	447,741	*2,029	*5,166	48,412	69,993	7,153	65,975	79,772	190,362	15,396	70,601	4,701	4,128
$3,000 under $4,000	329,226	549,135	*1,920	*1,369	60,615	96,838	6,493	69,425	138,286	321,085	17,997	83,375	8,700	8,462
$4,000 under $5,000	338,708	585,183	—	—	69,690	94,755	4,984	30,402	149,694	277,453	21,565	87,638	15,241	9,781
$5,000 under $6,000	424,112	693,494	*2,137	*1,750	83,625	173,349	2,430	49,234	205,941	339,229	20,696	67,988	20,865	14,026
$6,000 under $7,000	366,232	559,960	*3,178	*2,500	70,474	80,859	*1,820	*4,827	227,521	416,832	23,107	90,333	25,701	16,388
$7,000 under $8,000	343,572	482,262	*10,076	*15,141	58,140	70,934	6,366	50,699	261,317	394,015	25,945	97,293	35,682	34,307
$8,000 under $9,000	339,060	480,547	*5,844	*4,032	58,528	71,542	7,413	74,718	271,599	493,385	30,262	118,565	32,347	26,229
$9,000 under $10,000	328,043	550,184	—	—	80,740	96,060	2,503	27,947	290,152	450,888	24,555	100,405	45,846	40,861
$10,000 under $11,000	311,523	449,302	*4,205	*2,690	86,787	163,054	8,666	90,377	297,165	536,069	14,754	47,445	39,032	35,734
$11,000 under $12,000	276,299	458,373	*2,890	*634	62,682	72,719	5,026	60,934	315,869	528,935	*9,016	*26,210	41,067	63,811
$12,000 under $13,000	243,373	412,993	*376	*94	68,221	90,391	5,011	35,466	295,348	494,556	*7,092	*19,719	53,872	59,495
$13,000 under $14,000	258,066	432,837	—	—	68,329	81,882	*2,828	*21,469	307,211	555,147	*6,312	*12,127	65,253	66,925
$14,000 under $15,000	247,473	367,550	*1,411	*902	74,423	125,442	4,715	34,714	328,482	536,653	*9,130	*22,147	65,737	72,564
$15,000 under $16,000	246,259	365,531	*391	*1,121	82,408	105,007	*2,557	*8,240	344,632	617,417	*9,774	*16,189	66,447	78,106
$16,000 under $17,000	200,513	328,625	*5,120	*925	78,206	117,640	4,716	31,393	320,144	597,639	*5,138	*8,349	56,408	67,508
$17,000 under $18,000	241,682	344,383	*3,474	*2,473	79,071	155,523	*1,361	*7,747	347,949	645,823	*3,835	*5,713	59,561	71,910
$18,000 under $19,000	191,605	236,067	21,253	10,578	69,132	142,420	7,410	118,258	352,404	574,507	*5,065	*3,581	73,605	91,106
$19,000 under $20,000	219,400	283,277	17,874	11,081	76,672	127,490	1,779	4,448	333,272	620,039	*2,167	*711	59,071	74,573
$20,000 under $25,000	964,111	1,344,262	319,397	205,941	371,418	403,382	18,438	157,973	1,731,695	3,093,726	—	—	405,517	528,119
$25,000 under $30,000	690,326	804,392	690,326	588,737	348,236	455,493	19,961	119,534	1,672,757	3,229,214	—	—	402,112	541,602
$30,000 under $40,000	785,060	993,378	784,220	976,369	569,190	831,537	29,128	149,709	2,462,127	5,010,788	—	—	689,221	999,556
$40,000 under $50,000	271,695	352,197	271,695	352,000	324,859	586,339	18,132	143,747	1,399,164	3,507,565	—	—	489,663	732,261
$50,000 under $75,000	85,176	111,645	85,176	111,645	275,730	954,191	21,429	186,882	1,172,737	3,919,373	—	—	428,569	702,997
$75,000 under $100,000	9,030	14,720	9,030	14,720	82,692	344,926	7,445	121,591	307,492	1,421,398	—	—	123,457	203,306
$100,000 under $200,000	2,763	4,741	2,763	4,741	76,651	627,892	8,930	171,253	235,037	1,496,398	—	—	77,316	160,185
$200,000 under $500,000	423	579	423	579	22,052	342,042	3,501	129,778	48,791	416,009	—	—	15,691	28,958
$500,000 under $1,000,000	24	32	24	32	3,374	108,137	599	46,642	5,258	73,425	—	—	1,511	2,895
$1,000,000 or more	6	15	6	15	1,395	115,822	308	94,546	1,664	38,620	—	—	446	850
Taxable returns, total	**6,798,711**	**9,523,040**	**2,234,052**	**2,303,319**	**3,050,086**	**6,007,602**	**179,331**	**2,188,508**	**13,253,820**	**29,108,225**	**167,195**	**544,090**	**3,310,391**	**4,638,602**
No adjusted gross income	*412	*2,436	—	—	**1,455	**28,629	3,579	529,131	2,315	25,827	—	—	301	515
$1 under $1,000	—	—	—	—	**	**	**38	**9,254	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	*3,217	*1,185	**	**	*9,540	*8,001	—	—	—	—
$2,000 under $3,000	*1,956	*1,528	—	—	*4,006	*5,729	*554	*6,277	*5,213	*2,488	—	—	—	—
$3,000 under $4,000	132,311	227,001	—	—	21,671	29,796	*2,090	*31,367	43,907	71,680	*3,255	*15,873	*2,778	*986
$4,000 under $5,000	191,227	303,247	—	—	29,184	37,038	*1,745	*2,393	81,589	123,943	*5,958	*22,575	8,369	5,234
$5,000 under $6,000	256,844	364,283	*2,137	*1,750	36,638	78,777	*500	*13,011	131,105	192,637	*7,802	*27,700	13,544	10,339
$6,000 under $7,000	219,511	308,205	*3,178	*2,500	50,528	61,581	*1,357	*2,690	166,344	293,511	*14,069	*60,270	17,663	9,747
$7,000 under $8,000	221,633	259,994	*7,892	*13,525	36,803	41,450	*4,622	*36,952	203,151	296,876	18,303	69,695	28,889	25,589
$8,000 under $9,000	288,832	385,334	*5,844	*4,032	44,951	33,247	6,944	73,300	233,605	425,364	27,315	104,009	26,063	22,127
$9,000 under $10,000	298,679	480,275	—	—	71,375	69,055	*941	*8,919	264,543	399,358	20,308	83,599	36,713	35,824
$10,000 under $11,000	299,929	432,872	*4,205	*2,690	77,178	141,464	7,285	80,015	280,432	488,380	14,754	47,445	36,687	34,071
$11,000 under $12,000	268,468	427,052	*2,890	*634	53,895	58,286	*4,564	*51,638	299,798	473,743	*9,016	*26,210	38,320	60,673
$12,000 under $13,000	235,401	397,364	*376	*94	65,299	89,470	4,030	26,612	283,599	473,385	*7,092	*19,719	51,906	57,571
$13,000 under $14,000	250,671	420,791	—	—	63,676	57,903	*1,709	*3,741	298,223	507,579	*6,312	*12,127	63,129	64,917
$14,000 under $15,000	241,198	351,860	*1,411	*902	69,440	121,316	*1,904	*7,160	321,022	517,441	*8,627	*20,739	63,834	69,925
$15,000 under $16,000	243,934	359,290	*391	*1,121	76,258	92,935	*2,143	*4,390	334,268	592,943	*8,179	*15,776	63,703	74,135
$16,000 under $17,000	199,565	324,739	*5,120	*925	74,243	107,632	*4,700	*31,043	311,656	575,196	*5,138	*8,349	56,163	67,292
$17,000 under $18,000	238,900	340,216	*3,474	*2,473	75,269	125,944	*1,351	*7,413	341,162	621,407	*3,835	*5,713	58,499	69,723
$18,000 under $19,000	189,835	235,090	21,253	10,578	66,066	137,952	*5,897	*70,315	345,620	553,633	*5,065	*3,581	72,725	90,158
$19,000 under $20,000	216,719	282,013	17,874	11,081	74,762	114,557	1,387	1,591	329,578	597,658	*2,167	*711	58,121	73,352
$20,000 under $25,000	962,495	1,341,531	318,656	205,804	364,432	378,804	18,336	148,553	1,707,766	3,036,263	—	—	397,069	516,614
$25,000 under $30,000	687,002	802,458	687,002	586,954	344,391	428,523	18,188	84,429	1,658,397	3,183,353	—	—	400,402	538,923
$30,000 under $40,000	784,487	992,887	783,647	975,878	568,262	827,487	27,785	133,766	2,450,663	4,948,244	—	—	685,085	991,733
$40,000 under $50,000	271,335	350,879	271,335	350,681	318,390	519,257	16,509	111,266	1,387,609	3,426,181	—	—	484,434	722,123
$50,000 under $75,000	85,175	111,643	85,175	111,643	273,611	948,507	20,524	169,204	1,166,682	3,862,943	—	—	427,727	701,092
$75,000 under $100,000	9,030	14,720	9,030	14,720	81,964	299,041	7,362	109,595	306,214	1,397,728	—	—	123,455	203,302
$100,000 under $200,000	2,709	4,708	2,709	4,708	76,345	608,754	8,891	164,595	234,233	1,486,670	—	—	77,171	159,953
$200,000 under $500,000	423	579	423	579	22,014	340,268	3,489	128,701	48,670	413,807	—	—	15,684	28,942
$500,000 under $1,000,000	24	32	24	32	**4,763	**223,015	599	46,642	**6,916	**111,988	—	—	1,511	2,895
$1,000,000 or more	6	15	6	15	**	**	308	94,546	**	**	—	—	446	850
Total nontaxable returns	**1,599,777**	**2,863,433**	**11,198**	**11,998**	**402,566**	**922,476**	**140,592**	**6,577,621**	**824,391**	**2,334,063**	**120,001**	**489,767**	**104,662**	**111,588**
All returns, summary:														
Under $5,000	1,352,662	2,315,125	*3,961	*6,618	279,617	486,003	127,451	6,824,004	542,483	1,434,640	90,348	397,083	41,056	35,921
$5,000 under $10,000	1,801,019	2,766,447	21,235	23,423	351,507	492,744	20,532	207,426	1,256,530	2,094,348	124,565	474,585	160,441	131,810
$10,000 under $15,000	1,336,734	2,121,056	*8,882	*4,320	360,442	533,488	26,246	242,959	1,544,075	2,651,360	46,304	127,647	264,961	298,529
$15,000 under $20,000	1,099,459	1,557,883	48,112	26,179	385,489	648,081	17,823	170,086	1,698,401	3,055,425	25,979	34,543	315,092	383,202
$20,000 or more	2,808,614	3,625,961	2,163,060	2,254,778	2,075,597	4,769,761	127,871	1,321,655	9,036,722	22,206,516	—	—	2,633,503	3,900,729

Footnote(s) at end of table.

Table 1.3—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—Continued											
	Payments to a self-employed retirement (Keogh) plan		Employee business expenses		Moving expenses		Forfeited interest penalty		Alimony paid		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
	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)
All returns, total	**557,038**	**2,011,947**	**6,919,044**	**15,065,370**	**1,528,442**	**3,520,684**	**2,264,928**	**1,504,237**	**539,912**	**2,348,384**	**74,435**	**756,589**
No adjusted gross income	3,587	4,894	25,384	174,301	11,068	20,538	11,982	5,480	9,261	63,590	*25	*357
$1 under $1,000	*242	*373	8,753	35,229	*2,790	*2,851	*7,232	*2,763	*1,405	*5,463	*2,610	*12,945
$1,000 under $2,000	*493	*343	10,485	30,629	*763	*1,585	28,449	20,069	*3,041	*3,400	*341	*2,156
$2,000 under $3,000	*13	*1	29,411	87,762	*4,301	*3,711	24,412	8,686	*3,116	*14,668	—	—
$3,000 under $4,000	*724	*3,588	54,593	137,759	10,139	15,150	44,518	33,415	*4,737	*18,534	*3,665	*19,865
$4,000 under $5,000	*2,787	*4,274	48,141	122,324	26,305	24,697	41,748	24,076	*1,342	*4,099	—	—
$5,000 under $6,000	*5,021	*3,858	76,178	162,608	25,205	32,868	60,572	34,977	*1,334	*5,221	*1,396	*6,282
$6,000 under $7,000	*1,203	*832	82,811	159,315	36,836	48,713	62,061	29,266	*4,099	*66,795	*341	*671
$7,000 under $8,000	7,579	9,592	95,181	144,274	51,871	68,102	64,400	32,897	*2,673	*2,055	—	—
$8,000 under $9,000	*952	*1,202	113,604	222,126	38,731	72,532	72,738	39,719	5,628	12,020	*341	*610
$9,000 under $10,000	*1,982	*1,957	110,353	189,440	43,406	51,771	73,264	34,481	*7,389	*7,023	—	—
$10,000 under $11,000	*3,328	*4,090	136,637	304,960	47,814	72,227	63,134	46,934	8,803	12,556	*2,792	*8,571
$11,000 under $12,000	*4,041	*3,426	136,374	260,644	49,964	75,003	77,717	46,331	12,029	28,498	*2,106	*11,418
$12,000 under $13,000	*2,204	*2,562	128,038	302,936	47,732	49,500	70,336	32,613	8,801	13,537	—	—
$13,000 under $14,000	5,480	5,934	146,500	331,027	39,092	47,709	54,213	47,386	9,441	21,052	*3,764	*9,881
$14,000 under $15,000	4,161	4,767	145,969	309,643	53,363	72,448	67,520	39,663	*5,047	*7,757	—	—
$15,000 under $16,000	6,647	6,478	179,534	346,219	51,697	78,091	52,394	27,463	14,525	35,100	*3,647	*27,264
$16,000 under $17,000	4,463	7,614	190,220	388,470	29,737	55,051	42,151	28,030	13,124	24,951	*1,558	*10,283
$17,000 under $18,000	5,935	9,085	175,111	384,735	55,415	82,754	64,829	49,548	11,020	36,149	—	—
$18,000 under $19,000	11,063	13,934	173,793	312,568	46,857	67,730	45,130	26,103	12,443	37,701	*2,090	*5,642
$19,000 under $20,000	4,171	5,209	181,429	355,425	36,087	51,637	50,258	36,422	16,225	49,979	*3,050	*33,463
$20,000 under $25,000	38,699	70,766	924,956	1,737,880	199,989	333,978	238,131	192,544	51,873	130,987	*6,166	*51,097
$25,000 under $30,000	45,602	91,003	930,853	1,799,170	160,580	367,785	223,234	120,523	73,130	197,209	*3,926	*49,198
$30,000 under $40,000	84,242	263,553	1,348,807	2,596,191	205,075	560,747	325,517	205,621	95,757	314,927	*2,824	*22,211
$40,000 under $50,000	71,963	243,294	715,623	1,533,234	106,659	430,697	177,719	159,237	60,231	304,464	7,023	71,921
$50,000 under $75,000	118,763	532,206	529,400	1,553,619	102,790	510,161	157,859	118,066	55,665	319,476	11,169	164,257
$75,000 under $100,000	51,865	291,771	119,211	457,412	25,616	170,025	36,596	32,659	18,648	159,538	6,813	105,975
$100,000 under $200,000	54,232	325,039	84,562	463,149	16,307	129,461	22,099	22,001	21,625	276,085	7,019	118,275
$200,000 under $500,000	13,335	86,023	15,356	124,967	2,065	21,535	4,198	6,398	6,184	125,672	1,689	20,954
$500,000 under $1,000,000	1,770	11,089	1,365	23,030	145	1,176	378	538	937	30,663	67	3,200
$1,000,000 or more	491	3,190	412	14,326	43	449	139	329	379	19,214	13	93
Taxable returns, total	**521,568**	**1,957,886**	**6,626,657**	**14,102,821**	**1,443,062**	**3,377,081**	**2,102,302**	**1,411,012**	**498,390**	**2,101,909**	**56,060**	**626,277**
No adjusted gross income	270	1,615	793	9,024	*76	*218	363	134	704	13,000	*23	*340
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	**25	**68	—	—	*9,516	*7,944	—	—	—	—
$2,000 under $3,000	—	—	**	**	*1,994	*897	*3,107	*947	*111	*633	—	—
$3,000 under $4,000	—	—	16,931	31,966	*4,272	*6,562	22,676	13,044	*361	*3,249	—	—
$4,000 under $5,000	*1,451	*3,198	28,641	61,007	16,261	15,426	23,407	15,940	—	—	—	—
$5,000 under $6,000	—	—	47,010	90,589	20,905	24,556	45,232	25,928	*529	*2,635	—	—
$6,000 under $7,000	—	—	59,849	99,828	26,860	37,687	50,532	21,694	*2,921	*63,499	—	—
$7,000 under $8,000	*4,923	*5,029	72,204	107,049	37,197	51,225	56,612	30,755	*2,671	*2,036	—	—
$8,000 under $9,000	*461	*231	96,824	198,352	33,178	56,791	67,306	37,388	*4,244	*6,243	—	—
$9,000 under $10,000	*1,210	*1,632	105,023	173,928	40,854	47,006	70,290	29,944	*6,986	*4,174	—	—
$10,000 under $11,000	*1,782	*1,794	125,933	276,472	44,735	62,223	61,744	46,540	*8,760	*11,986	*1,396	*4,297
$11,000 under $12,000	*3,555	*2,572	131,708	230,535	48,708	72,929	76,089	45,092	*9,054	*21,985	*17	*213
$12,000 under $13,000	*646	*485	123,898	295,841	45,415	44,599	68,937	31,888	7,979	9,810	—	—
$13,000 under $14,000	4,163	4,076	141,073	293,066	38,318	46,790	52,933	47,059	*8,972	*16,557	*3,764	*9,881
$14,000 under $15,000	3,657	4,573	143,706	296,846	52,931	72,350	65,678	38,942	*4,584	*6,400	—	—
$15,000 under $16,000	6,002	5,620	177,673	344,205	50,808	73,794	49,734	25,333	14,110	24,310	*3,647	*27,264
$16,000 under $17,000	4,055	6,590	186,566	385,844	29,497	54,781	41,994	27,674	10,946	18,103	—	—
$17,000 under $18,000	4,850	7,436	171,641	365,288	54,754	81,932	63,185	49,238	11,020	36,149	—	—
$18,000 under $19,000	10,595	13,681	168,883	297,969	46,857	67,730	43,250	26,011	12,097	32,719	*2,089	*5,640
$19,000 under $20,000	4,170	5,202	180,200	344,997	35,232	48,627	49,705	36,291	15,805	42,419	*3,050	*33,463
$20,000 under $25,000	36,311	66,554	916,189	1,709,855	199,076	332,250	235,161	192,361	50,717	122,937	*6,166	*51,097
$25,000 under $30,000	39,666	83,128	926,026	1,790,123	159,843	367,316	223,234	120,523	72,646	196,469	*2,434	*24,147
$30,000 under $40,000	83,536	259,951	1,344,745	2,567,129	204,297	559,390	323,273	201,408	94,937	306,002	*2,344	*15,017
$40,000 under $50,000	70,637	238,063	713,299	1,526,269	106,133	429,789	177,311	159,031	56,332	247,632	6,543	70,817
$50,000 under $75,000	118,036	529,984	527,222	1,527,792	101,589	504,574	157,754	118,046	54,457	305,936	10,317	156,988
$75,000 under $100,000	51,810	291,401	119,081	455,780	24,930	166,286	36,596	32,659	18,423	157,473	5,931	90,115
$100,000 under $200,000	54,195	324,839	**101,102	**608,675	16,122	128,441	21,971	21,933	**27,709	**399,686	6,658	113,999
$200,000 under $500,000	13,329	85,975	**	**	2,032	21,288	4,195	6,396	**	**	**1,668	**22,906
$500,000 under $1,000,000	**2,258	**14,256	**	**	145	1,176	378	538	936	30,653	**	**
$1,000,000 or more	**	**	412	14,326	43	449	139	329	379	19,214	13	93
Total nontaxable returns	**35,470**	**54,061**	**292,387**	**962,550**	**85,380**	**143,603**	**162,626**	**93,225**	**41,522**	**246,476**	**18,375**	**130,312**
All returns, summary:												
Under $5,000	7,846	13,473	176,767	588,004	55,366	68,532	158,341	94,490	22,902	109,754	6,641	35,323
$5,000 under $10,000	16,737	17,441	478,127	877,763	196,049	273,986	333,035	171,340	21,123	93,114	*2,078	*7,563
$10,000 under $15,000	19,214	20,779	693,518	1,509,209	237,965	316,888	332,920	212,926	44,121	83,401	*8,662	*29,870
$15,000 under $20,000	32,279	42,320	900,087	1,787,417	219,793	335,263	254,762	167,565	67,337	183,880	*10,345	*76,652
$20,000 or more	480,962	1,917,934	4,670,545	10,302,978	819,269	2,526,016	1,185,870	857,916	384,429	1,878,237	46,709	607,181

Footnote(s) at end of table.

Table 1.3—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—Continued: Other adjustments: Number of returns	Statutory adjustments—Continued: Other adjustments: Amount	Net adjustment for windfall profit tax withheld[1]: Number of returns	Net adjustment for windfall profit tax withheld[1]: Amount	Exemption amount	Excess itemized deductions: Number of returns	Excess itemized deductions: Amount	Unused zero bracket amount: Number of returns	Unused zero bracket amount: Amount	Taxable income: Number of returns	Taxable income: Amount
	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)
All returns, total	**298,726**	**451,029**	**322,380**	**1,205,850**	**231,119,115**	**31,147,272**	**158,884,748**	**639,044**	**1,193,279**	**89,851,304**	**1,410,880,665**
No adjusted gross income	3,399	86,924	6,882	70,081	2,107,681	—	—	—	—	—	—
$1 under $1,000	—	—	*19	*23	3,538,840	15,298	92,492	*4,674	*9,373	*4,674	*7,084
$1,000 under $2,000	*2,801	*2,831	*939	*289	5,213,449	25,599	72,839	192,034	415,053	3,204,347	2,002,671
$2,000 under $3,000	*448	*806	*376	*54	5,601,952	34,096	130,732	158,636	307,213	3,451,470	5,061,431
$3,000 under $4,000	*297	*936	*4,552	*1,302	5,833,138	67,501	207,188	89,019	154,498	3,451,491	7,754,520
$4,000 under $5,000	*2,348	*564	*50	*200	6,159,720	111,146	242,152	42,046	70,402	3,512,580	10,240,164
$5,000 under $6,000	*7,266	*11,400	*4,772	*3,438	6,907,304	172,552	470,733	29,208	47,925	3,591,374	13,176,061
$6,000 under $7,000	*4,273	*4,521	*7,909	*10,516	6,856,837	252,839	657,700	20,292	32,055	3,509,681	15,977,056
$7,000 under $8,000	*6,500	*5,497	*25	*21	7,612,941	286,202	679,578	31,445	48,129	3,668,114	19,790,908
$8,000 under $9,000	*981	*381	*3,171	*4,513	7,072,169	300,619	753,096	19,276	37,812	3,312,617	20,806,562
$9,000 under $10,000	*973	*24,950	5,229	2,131	7,324,862	379,697	822,886	*6,971	*9,333	3,311,575	23,591,021
$10,000 under $11,000	*1,119	*3,552	*5,166	*14,388	6,914,015	431,877	1,041,904	—	—	3,163,699	25,556,599
$11,000 under $12,000	*6,735	*13,594	*5,563	*5,305	6,698,031	471,863	1,251,049	*8,351	*15,039	2,996,973	26,852,660
$12,000 under $13,000	*4,282	*14,194	*2,842	*2,074	6,374,621	518,421	1,388,714	*2,232	*2,649	2,780,399	27,354,751
$13,000 under $14,000	*7,876	*13,106	6,499	4,780	6,163,013	534,703	1,291,852	—	—	2,693,067	29,067,399
$14,000 under $15,000	*7,252	*7,665	7,290	15,903	6,013,229	554,266	1,518,281	*2,166	*4,135	2,472,829	28,637,831
$15,000 under $16,000	*2,340	*2,508	4,605	3,921	5,921,988	582,293	1,530,178	*3,527	*6,098	2,398,550	29,818,325
$16,000 under $17,000	*7,629	*7,384	*1,769	*3,444	5,643,731	653,955	1,741,586	*8,109	*9,929	2,236,285	29,668,174
$17,000 under $18,000	*5,736	*5,929	*2,596	*682	5,849,450	719,362	1,965,924	*1,087	*632	2,216,029	31,117,435
$18,000 under $19,000	13,340	16,143	*2,349	*13,758	5,392,925	760,859	1,961,991	*3,206	*4,506	2,061,477	30,938,909
$19,000 under $20,000	*9,746	*12,619	*1,866	*1,264	5,580,623	813,525	2,303,260	—	—	2,054,024	32,251,702
$20,000 under $25,000	56,428	48,353	15,533	23,860	26,029,992	4,306,134	12,898,227	*9,247	*11,226	9,098,035	165,407,940
$25,000 under $30,000	56,983	62,723	20,454	16,513	22,409,634	4,569,047	15,407,120	*3,756	*3,112	7,197,182	159,682,521
$30,000 under $40,000	51,437	47,981	48,800	82,437	30,118,218	7,064,296	30,166,364	*3,120	*4,012	9,201,203	257,181,910
$40,000 under $50,000	25,069	32,456	36,884	94,681	13,870,969	3,666,223	22,248,312	—	—	4,176,420	149,273,745
$50,000 under $75,000	12,391	18,591	48,865	107,215	9,400,465	2,605,774	23,736,532	*575	*23	2,792,652	131,174,316
$75,000 under $100,000	*203	*712	22,603	85,110	2,219,717	614,446	9,405,143	—	—	643,210	43,524,621
$100,000 under $200,000	657	2,204	35,606	232,657	1,811,165	498,772	12,660,958	**67	**123	514,132	53,360,906
$200,000 under $500,000	183	1,502	15,079	189,875	411,609	116,075	6,892,162	—	—	117,337	26,018,319
$500,000 under $1,000,000	24	834	2,819	82,752	49,419	14,596	2,376,421	**	**	14,631	7,416,993
$1,000,000 or more	10	169	1,268	132,666	17,410	5,236	2,969,372	—	—	5,247	8,168,130
Taxable returns, total	**281,927**	**348,546**	**302,508**	**1,120,252**	**191,106,236**	**29,702,910**	**149,261,257**	**613,521**	**1,153,467**	**76,683,872**	**1,383,704,175**
No adjusted gross income	*11	*981	**1,680	**24,359	49,224	—	—	—	—	—	—
$1 under $1,000	—	—	**	**	1,885	*610	*11,561	—	—	—	—
$1,000 under $2,000	—	—	**	**	178,207	936	6,990	174,513	386,426	174,513	486,288
$2,000 under $3,000	—	—	*21	*5	177,315	*483	*26,301	155,309	305,429	176,125	580,266
$3,000 under $4,000	—	—	**2,391	**1,199	1,875,758	6,081	6,793	89,019	154,498	1,857,902	5,039,833
$4,000 under $5,000	*2,348	*564	**	**	2,740,801	13,190	15,382	42,046	70,402	2,457,056	8,396,793
$5,000 under $6,000	*5,140	*10,889	*4,346	*3,434	3,035,563	62,670	50,431	29,208	47,925	2,446,931	10,412,276
$6,000 under $7,000	*2,184	*786	*3,955	*8,681	3,285,464	109,883	124,974	20,292	32,055	2,485,942	12,807,386
$7,000 under $8,000	*6,500	*5,497	*25	*21	4,370,318	127,592	153,665	31,445	48,129	2,864,852	17,036,983
$8,000 under $9,000	*503	*223	*3,102	*4,451	5,311,624	185,380	262,537	19,276	37,812	2,922,526	19,363,695
$9,000 under $10,000	*496	*23,251	4,132	1,434	6,263,131	287,044	397,803	*6,971	*9,333	3,110,428	22,916,199
$10,000 under $11,000	*1,119	*3,552	*4,173	*3,407	6,439,155	357,892	544,205	—	—	3,062,105	25,160,574
$11,000 under $12,000	*4,793	*13,535	*5,451	*5,248	6,255,201	393,128	730,238	*8,351	*15,039	2,910,276	26,471,363
$12,000 under $13,000	*4,167	*13,472	*2,291	*1,926	6,053,722	455,388	883,399	*2,232	*2,649	2,722,275	27,095,633
$13,000 under $14,000	*7,876	*13,106	*5,964	*4,605	5,910,326	489,785	946,378	—	—	2,639,657	28,771,201
$14,000 under $15,000	*7,252	*7,665	7,205	15,903	5,817,560	518,019	1,156,831	*2,166	*4,135	2,434,284	28,366,996
$15,000 under $16,000	*2,340	*2,508	*4,183	*3,866	5,749,054	545,069	1,232,185	*3,527	*6,098	2,354,384	29,506,238
$16,000 under $17,000	*7,173	*6,563	*1,484	*693	5,522,766	625,704	1,465,213	*8,109	*9,929	2,210,015	29,478,178
$17,000 under $18,000	*5,736	*5,929	*2,304	*645	5,709,926	694,456	1,721,220	*1,087	*632	2,190,542	30,913,122
$18,000 under $19,000	13,340	16,143	*2,345	*13,757	5,296,082	742,050	1,761,445	*3,206	*4,506	2,041,037	30,741,573
$19,000 under $20,000	*9,279	*12,596	*1,865	*1,262	5,494,017	794,385	2,074,815	—	—	2,033,848	32,100,428
$20,000 under $25,000	54,984	44,595	15,493	23,769	25,719,439	4,240,473	12,034,577	*9,247	*11,226	9,028,175	164,539,764
$25,000 under $30,000	56,983	62,723	20,354	16,367	22,232,218	4,533,682	14,915,914	*3,756	*3,112	7,159,967	159,093,914
$30,000 under $40,000	51,375	47,615	48,531	82,282	29,995,291	7,036,031	29,593,291	*3,120	*4,012	9,172,080	256,734,255
$40,000 under $50,000	25,069	32,456	35,964	75,845	13,780,247	3,644,290	21,723,176	—	—	4,157,978	148,772,809
$50,000 under $75,000	12,187	18,531	47,909	104,136	9,347,555	2,592,494	23,314,467	*575	*23	2,779,799	130,736,307
$75,000 under $100,000	*202	*712	22,582	85,100	2,212,103	613,071	9,328,093	—	—	641,428	43,400,779
$100,000 under $200,000	656	2,166	35,601	232,595	1,804,636	497,389	12,573,826	**66	**96	512,648	53,225,412
$200,000 under $500,000	180	1,484	15,072	189,850	410,887	115,920	6,865,973	—	—	117,178	25,985,510
$500,000 under $1,000,000	24	834	2,817	82,747	49,367	14,583	2,372,115	**	**	14,619	7,409,850
$1,000,000 or more	10	169	1,268	132,666	17,397	5,232	2,967,458	—	—	5,242	8,160,552
Total nontaxable returns	**16,799**	**102,483**	**19,872**	**85,598**	**40,012,879**	**1,444,362**	**9,623,491**	**25,523**	**39,812**	**13,167,432**	**27,176,490**
All returns, summary:											
Under $5,000	9,293	92,060	12,818	71,950	28,454,780	253,640	745,404	486,409	956,540	13,624,562	25,065,869
$5,000 under $10,000	19,993	46,748	21,106	20,618	35,774,113	1,391,909	3,383,993	107,192	175,254	17,393,361	93,341,609
$10,000 under $15,000	27,264	52,111	27,360	42,450	32,162,908	2,511,130	6,491,799	*12,749	*21,823	14,106,567	137,469,241
$15,000 under $20,000	38,791	44,584	13,185	23,068	28,388,717	3,529,994	9,502,938	15,929	21,165	10,966,365	153,794,544
$20,000 or more	203,385	215,527	247,911	1,047,764	106,338,597	23,460,599	138,760,613	16,765	18,497	33,760,049	1,001,209,401

*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]For cash method taxpayers, windfall profit tax withheld less royalty owner's credit. This amount is not included in total statutory adjustments.
NOTE: Detail may not add to total because of rounding.

Table 1.4—Nontaxable Returns: Sources of Income, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income or 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	**18,671,399**	**51,430,837**	**15,664,959**	**59,156,400**	**1,789,995**	**9,525,470**	**1,459,449**	**22,011,258**	**894,791**	**3,241,053**
Returns with adjusted gross income, total	**17,877,464**	**68,760,291**	**15,364,108**	**55,848,734**	**1,743,408**	**9,014,635**	**843,627**	**5,669,344**	**695,041**	**1,569,047**
$1 under $5,000	13,268,327	28,266,673	11,769,418	25,613,466	812,939	1,697,294	408,298	1,982,642	281,916	389,291
$5,000 under $10,000	3,814,421	25,860,250	3,056,217	20,285,035	597,037	2,833,581	260,805	1,522,228	221,497	485,172
$10,000 under $15,000	423,055	5,102,283	279,545	3,381,500	159,520	1,391,604	82,381	601,844	90,149	236,205
$15,000 under $20,000	164,412	2,816,603	109,914	1,846,308	80,658	992,813	39,153	424,812	38,193	115,492
$20,000 under $25,000	87,428	1,954,744	61,924	1,278,897	39,464	574,646	20,637	360,014	29,735	104,794
$25,000 under $30,000	43,985	1,205,898	30,823	741,090	21,109	471,342	8,933	126,381	14,137	90,385
$30,000 under $50,000	56,327	2,177,116	40,076	1,555,150	25,253	783,049	16,873	348,046	15,144	61,415
$50,000 under $100,000	17,571	1,091,268	14,695	945,928	7,036	224,584	5,930	234,666	3,716	35,680
$100,000 under $200,000	1,712	212,622	1,320	162,520	331	31,894	546	57,893	471	38,208
$200,000 under $500,000	203	52,885	160	36,089	49	7,004	63	5,846	69	4,821
$500,000 under $1,000,000	17	10,842	12	2,478	9	2,689	**8	**4,972	9	2,716
$1,000,000 or more	6	9,107	4	272	3	4,133	**	**	5	4,867
Returns with deficit, total	**793,935**	**—17,329,453**	**300,851**	**3,307,666**	**46,587**	**510,835**	**615,822**	**16,341,915**	**199,750**	**1,672,006**
$0 under $5,000	416,151	—653,583	144,502	1,000,687	20,070	159,251	285,533	1,612,617	77,853	211,943
$5,000 under $10,000	121,458	—863,848	48,720	414,627	8,300	85,264	103,415	1,263,068	25,238	123,918
$10,000 under $15,000	59,978	—727,708	22,854	270,645	3,872	23,168	54,116	1,131,214	22,876	142,298
$15,000 under $30,000	89,111	—1,892,491	35,134	470,774	9,073	70,055	76,972	2,176,443	32,699	176,009
$30,000 under $50,000	42,422	—1,648,979	18,880	299,860	1,925	47,281	37,107	1,698,219	13,024	145,357
$50,000 under $100,000	39,018	—2,722,075	17,870	359,249	1,663	38,769	35,708	2,359,733	14,891	184,224
$100,000 under $200,000	15,458	—2,116,095	7,835	207,889	924	33,734	13,964	1,713,205	7,472	159,381
$200,000 or more	10,339	—6,704,675	5,056	283,935	760	53,313	9,007	4,387,415	5,697	528,878

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	**274,280**	**1,322,033**	**1,467,109**	**14,018,829**	**13,167,432**	**27,176,490**	**2,330,131**	**1,186,188**	**2,330,131**	**1,186,188**
Returns with adjusted gross income, total	**217,693**	**574,593**	**1,467,109**	**14,018,829**	**13,167,432**	**27,176,490**	**2,330,112**	**1,186,173**	**2,330,112**	**1,186,173**
$1 under $5,000	80,403	175,449	255,087	1,331,314	8,958,966	10,562,689	234,998	15,522	234,998	15,522
$5,000 under $10,000	69,493	165,984	619,340	4,250,798	3,562,622	10,805,070	1,697,466	319,521	1,697,466	319,521
$10,000 under $15,000	26,061	89,400	296,918	3,157,466	338,370	1,603,474	166,929	114,394	166,929	114,394
$15,000 under $20,000	14,873	38,222	128,330	1,664,693	136,539	1,055,007	90,187	113,768	90,187	113,768
$20,000 under $25,000	5,211	9,524	65,661	1,076,660	69,860	868,176	54,573	125,510	54,573	125,510
$25,000 under $30,000	8,557	13,072	35,365	607,145	37,215	588,607	34,034	83,774	34,034	83,774
$30,000 under $50,000	9,221	69,129	50,198	1,259,186	47,565	948,591	37,354	178,991	37,354	178,991
$50,000 under $100,000	3,473	12,170	14,655	547,086	14,635	561,851	13,021	158,104	13,021	158,104
$100,000 under $200,000	357	1,338	1,383	91,525	1,484	135,494	1,377	53,004	1,377	53,004
$200,000 under $500,000	**44	**304	155	26,683	159	32,809	156	15,264	156	15,264
$500,000 under $1,000,000	**	**	13	4,345	12	7,143	12	3,911	12	3,911
$1,000,000 or more	—	—	4	1,925	5	7,578	5	4,410	5	4,410
Returns with deficit, total	**56,587**	**747,439**	—	—	—	—	**19**	**15**	**19**	**15**
$0 under $5,000	18,444	119,713	—	—	—	—	—	—	—	—
$5,000 under $10,000	9,063	55,733	—	—	—	—	—	—	—	—
$10,000 under $15,000	5,180	12,676	—	—	—	—	—	—	—	—
$15,000 under $30,000	11,748	109,902	—	—	—	—	—	—	—	—
$30,000 under $50,000	4,496	65,291	—	—	—	—	—	—	—	—
$50,000 under $100,000	4,892	177,329	—	—	—	—	—	—	—	—
$100,000 under $200,000	1,915	61,592	—	—	—	—	**19	**15	**19	**15
$200,000 or more	849	145,203	—	—	—	—	**	**	**	**

*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 or profession, farm, partnership, and Small Business Corporation net gain 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.
NOTE: Detail may not add to total because of rounding.

Table 1.5—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		Dividends and interest							
			Number of returns	Amount	Domestic and foreign dividends received		Total interest received		Dividends and interest exclusion		Dividends and interest in adjusted gross income	
					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)
All returns, total	**37,819,741**	**349,899,305**	**37,605,661**	**346,707,220**	**1,142,088**	**313,647**	**8,822,248**	**3,603,534**	**6,655,893**	**911,389**	**4,782,586**	**3,005,791**
Under $1,000	2,167,659	1,259,490	2,102,002	1,225,667	43,336	7,601	333,284	56,758	249,561	30,538	184,667	33,822
$1,000 under $2,000	3,110,758	4,671,704	3,093,575	4,587,496	79,905	15,807	569,875	109,374	405,326	40,973	305,186	84,208
$2,000 under $3,000	2,964,839	7,398,198	2,949,069	7,281,251	59,541	10,332	602,447	145,355	427,544	43,905	308,076	111,781
$3,000 under $4,000	2,658,506	9,308,838	2,640,224	9,149,866	62,729	13,648	574,008	194,457	422,259	50,503	332,963	157,603
$4,000 under $5,000	2,441,299	10,976,928	2,417,410	10,760,426	74,506	20,017	525,304	244,509	374,449	48,025	307,191	216,502
$5,000 under $6,000	2,258,565	12,405,836	2,236,797	12,161,793	43,668	21,752	447,782	261,944	330,597	41,402	252,843	242,294
$6,000 under $7,000	2,113,235	13,756,929	2,097,645	13,536,521	31,620	20,187	392,573	236,766	279,060	38,604	221,948	218,350
$7,000 under $8,000	2,154,604	16,140,644	2,144,483	15,987,163	41,713	32,192	373,982	138,643	272,254	28,409	201,309	142,425
$8,000 under $9,000	1,828,228	15,519,199	1,820,049	15,345,589	29,230	12,332	349,148	189,306	243,205	28,028	185,201	173,610
$9,000 under $10,000	1,836,478	17,431,661	1,830,303	17,286,021	42,190	6,241	338,021	174,442	256,771	35,043	194,448	145,640
$10,000 under $11,000	1,684,854	17,691,909	1,681,578	17,581,634	42,355	17,030	378,891	128,659	284,134	35,526	196,425	110,163
$11,000 under $12,000	1,529,335	17,573,821	1,525,202	17,445,975	51,398	8,180	382,355	155,837	299,404	36,347	200,395	127,669
$12,000 under $13,000	1,297,983	16,212,518	1,297,983	16,139,501	43,196	12,788	337,184	91,548	259,935	31,319	171,151	73,017
$13,000 under $14,000	1,286,284	17,347,245	1,286,284	17,284,790	40,166	6,592	348,924	88,707	253,480	32,845	186,624	62,455
$14,000 under $15,000	1,085,058	15,705,729	1,084,380	15,591,915	29,092	5,126	287,156	137,378	218,647	28,691	153,113	113,814
$15,000 under $20,000	3,871,208	66,942,941	3,867,829	66,524,157	178,030	40,433	1,152,755	510,961	906,756	135,924	638,271	415,470
$20,000 under $30,000	2,972,995	70,262,478	2,972,995	69,780,191	198,224	45,146	1,152,464	495,184	940,346	168,395	588,487	371,935
$30,000 under $40,000	503,656	16,919,534	503,656	16,737,680	43,764	10,213	238,048	172,548	199,345	48,333	133,209	134,428
$40,000 or more	54,197	2,373,704	54,197	2,299,585	*7,425	*8,030	38,047	71,156	32,820	8,581	21,079	70,604
Taxable returns, total	**26,052,639**	**318,426,144**	**25,962,906**	**315,739,014**	**912,476**	**258,363**	**6,846,597**	**2,983,121**	**5,225,298**	**734,112**	**3,687,254**	**2,507,372**
Under $1,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	*17,078	*49,323	*17,078	*49,323	—	—	*1,956	*309	*1,956	*309	—	—
$3,000 under $4,000	1,439,694	5,254,521	1,433,357	5,184,541	43,522	6,099	347,155	92,546	261,459	28,665	189,844	69,980
$4,000 under $5,000	1,858,912	8,362,327	1,843,012	8,211,764	60,624	11,324	452,040	174,832	320,506	35,593	257,576	150,562
$5,000 under $6,000	1,631,269	8,962,937	1,611,276	8,773,277	36,028	18,555	366,494	196,566	265,045	27,212	204,969	187,909
$6,000 under $7,000	1,564,471	10,182,187	1,550,811	10,003,883	29,555	19,863	337,511	185,098	240,439	28,715	183,752	176,245
$7,000 under $8,000	1,806,104	13,536,691	1,798,081	13,399,604	39,742	31,908	345,562	120,020	248,313	25,896	186,691	126,032
$8,000 under $9,000	1,689,411	14,358,467	1,681,232	14,186,351	29,230	12,332	345,654	187,753	241,627	27,970	183,285	172,115
$9,000 under $10,000	1,774,615	16,848,223	1,768,440	16,703,252	40,125	4,746	334,401	174,019	251,086	33,793	192,383	144,971
$10,000 under $11,000	1,676,964	17,610,106	1,673,688	17,499,831	42,355	17,030	378,891	128,659	284,134	35,526	196,425	110,163
$11,000 under $12,000	1,524,428	17,518,812	1,520,295	17,390,966	51,398	8,180	382,355	155,837	299,404	36,347	200,395	127,669
$12,000 under $13,000	1,296,295	16,190,920	1,296,295	16,117,903	43,196	12,788	337,184	91,548	259,935	31,319	171,151	73,017
$13,000 under $14,000	1,286,284	17,347,245	1,286,284	17,284,790	40,166	6,592	348,924	88,707	253,480	32,845	186,624	62,455
$14,000 under $15,000	1,085,058	15,705,729	1,084,380	15,591,915	29,092	5,126	287,156	137,378	218,647	28,691	153,113	113,814
$15,000 under $20,000	3,871,208	66,942,941	3,867,829	66,524,157	178,030	40,433	1,152,755	510,961	906,756	135,924	638,271	415,470
$20,000 under $30,000	2,972,995	70,262,478	2,972,995	69,780,191	198,224	45,146	1,152,464	495,184	940,346	168,395	588,487	371,935
$30,000 under $40,000	503,656	16,919,534	503,656	16,737,680	43,764	10,213	238,048	172,548	199,345	48,333	133,209	134,428
$40,000 or more	54,197	2,373,704	54,197	2,299,585	*7,425	*8,030	38,047	71,156	32,820	8,581	21,079	70,604
Total nontaxable returns	**11,767,102**	**31,473,161**	**11,642,755**	**30,968,206**	**229,612**	**55,283**	**1,975,651**	**620,413**	**1,430,595**	**177,277**	**1,095,332**	**498,420**
All returns, summary:												
Under $5,000	13,343,061	33,615,158	13,202,280	33,004,707	320,017	67,406	2,604,918	750,454	1,879,139	213,943	1,438,083	603,916
$5,000 under $10,000	10,191,110	75,254,270	10,129,277	74,317,087	188,421	92,704	1,901,506	1,001,101	1,381,887	171,486	1,055,749	922,319
$10,000 under $15,000	6,883,514	84,531,221	6,875,427	84,043,815	206,207	49,715	1,734,510	602,130	1,315,600	164,728	907,708	487,118
$15,000 or more	7,402,056	156,498,657	7,398,677	155,341,612	427,443	103,821	2,581,314	1,249,849	2,079,267	361,232	1,381,046	992,438

Footnote(s) at end of table.

Table 1.5—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	Unemployment compensation				Zero bracket amount		Exemptions		Taxable income		Income tax before credits		Rate reduction credit	
	Total		In adjusted gross income											
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	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)	(25)	(26)
All returns, total	**3,600,863**	**4,864,294**	**246,255**	**186,294**	**34,641,079**	**79,250,285**	**69,518,592**	**69,500,439**	**34,641,079**	**283,093,254**	**27,165,577**	**39,553,248**	**25,220,040**	**477,617**
Under $1,000	103,796	185,799	--	—	—	—	2,701,567	2,700,658	—	—	—	—	—	—
$1,000 under $2,000	186,011	278,430	--	—	2,634,284	1,303,068	3,935,708	3,934,276	2,634,284	1,303,068	—	—	—	—
$2,000 under $3,000	221,079	327,282	*2,029	*5,166	2,695,367	3,785,731	3,995,018	3,993,614	2,695,367	3,788,944	*17,078	*447	—	—
$3,000 under $4,000	265,840	403,982	*1,920	*1,369	2,521,477	5,209,355	3,722,221	3,718,882	2,521,477	5,737,023	1,465,723	73,337	270,450	281
$4,000 under $5,000	240,605	353,233	--	—	2,373,794	5,142,258	3,707,121	3,707,121	2,373,794	7,351,282	1,995,070	315,268	1,798,724	2,851
$5,000 under $6,000	289,060	422,741	*2,137	*1,750	2,223,802	5,002,951	3,844,762	3,841,407	2,223,802	8,600,575	1,886,111	540,704	1,746,988	5,824
$6,000 under $7,000	261,633	340,624	*2,342	*2,059	2,103,043	4,959,427	3,646,206	3,646,206	2,103,043	10,124,264	1,912,297	812,245	1,798,225	9,184
$7,000 under $8,000	224,037	283,135	*6,204	*11,055	2,144,689	5,152,353	3,757,138	3,753,887	2,144,689	12,404,969	2,040,467	1,172,833	1,950,875	13,381
$8,000 under $9,000	192,714	217,768	--	—	1,826,237	4,500,985	3,391,314	3,391,314	1,826,237	12,129,714	1,785,480	1,253,022	1,738,476	14,641
$9,000 under $10,000	184,667	247,228	--	—	1,832,816	4,598,118	3,637,764	3,636,882	1,832,816	13,799,729	1,792,266	1,542,359	1,762,992	18,220
$10,000 under $11,000	167,418	221,016	*2,232	*112	1,684,854	4,282,134	3,286,352	3,286,352	1,684,854	14,405,557	1,676,964	1,737,675	1,660,410	20,753
$11,000 under $12,000	140,582	196,496	*804	*177	1,529,335	3,906,239	2,998,675	2,998,675	1,529,335	14,575,146	1,524,428	1,872,854	1,509,444	22,379
$12,000 under $13,000	126,095	200,968	--	—	1,297,983	3,352,241	2,571,439	2,571,439	1,297,983	13,641,079	1,296,295	1,846,596	1,287,082	22,278
$13,000 under $14,000	113,688	155,751	--	—	1,286,284	3,362,611	2,550,105	2,550,105	1,286,284	14,797,140	1,286,284	2,098,792	1,269,060	25,387
$14,000 under $15,000	102,743	121,545	--	—	1,085,058	2,903,441	2,383,891	2,383,448	1,085,058	13,322,281	1,085,058	1,939,026	1,077,415	23,529
$15,000 under $20,000	378,355	432,854	*11,935	*3,314	3,871,208	10,834,336	9,256,893	9,255,995	3,871,208	57,686,946	3,871,208	9,188,110	3,830,537	111,747
$20,000 under $30,000	349,582	424,501	163,694	110,353	2,972,995	9,090,342	8,363,348	8,361,109	2,972,995	61,901,369	2,972,995	11,290,437	2,963,754	139,233
$30,000 under $40,000	50,856	47,425	50,856	47,425	503,656	1,684,121	1,626,480	1,626,480	503,656	15,293,054	503,656	3,278,982	501,411	40,571
$40,000 or more	*2,102	*3,515	*2,102	*3,515	54,197	180,575	142,590	142,590	54,197	2,231,114	54,197	590,563	54,197	7,358
Taxable returns, total	**2,591,513**	**3,342,998**	**242,306**	**179,759**	**26,052,639**	**67,396,508**	**48,372,831**	**48,365,895**	**26,052,639**	**270,060,249**	**26,052,639**	**39,388,001**	**24,451,446**	**476,082**
Under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	*1,956	*1,528	—	—	*17,078	*29,033	*17,078	*17,078	*17,078	*32,245	*17,078	*447	—	—
$3,000 under $4,000	114,808	185,737	—	—	1,439,694	3,288,640	1,445,568	1,445,568	1,439,694	3,808,953	1,439,694	72,320	268,632	279
$4,000 under $5,000	162,910	250,584	—	—	1,858,912	4,254,123	1,957,372	1,957,372	1,858,912	6,404,955	1,858,912	307,186	1,762,060	2,808
$5,000 under $6,000	205,539	278,415	*2,137	*1,750	1,631,269	3,777,852	1,855,241	1,853,249	1,631,269	7,109,688	1,631,269	503,571	1,550,023	5,490
$6,000 under $7,000	165,897	206,791	*2,342	*2,059	1,564,471	3,678,251	1,827,211	1,827,211	1,564,471	8,354,976	1,564,471	743,534	1,537,160	8,494
$7,000 under $8,000	163,252	199,250	*6,204	*11,055	1,806,104	4,248,624	2,303,868	2,303,386	1,806,104	11,233,305	1,806,104	1,135,318	1,761,817	13,031
$8,000 under $9,000	170,807	183,056	—	—	1,689,411	4,102,800	2,710,965	2,710,965	1,689,411	11,647,502	1,689,411	1,241,320	1,665,035	14,534
$9,000 under $10,000	176,952	234,083	—	—	1,774,615	4,455,562	3,199,750	3,198,868	1,774,615	13,649,355	1,774,615	1,541,272	1,753,409	18,210
$10,000 under $11,000	165,389	220,501	*2,232	*112	1,676,964	4,265,434	3,221,249	3,221,249	1,676,964	14,388,857	1,676,964	1,737,675	1,660,410	20,753
$11,000 under $12,000	140,582	196,496	*804	*177	1,524,428	3,893,242	2,956,663	2,956,663	1,524,428	14,562,149	1,524,428	1,872,854	1,509,444	22,379
$12,000 under $13,000	126,095	200,968	—	—	1,296,295	3,347,523	2,554,559	2,554,559	1,296,295	13,636,361	1,296,295	1,846,596	1,287,082	22,278
$13,000 under $14,000	113,688	155,751	—	—	1,286,284	3,362,611	2,550,105	2,550,105	1,286,284	14,797,140	1,286,284	2,098,792	1,269,060	25,387
$14,000 under $15,000	102,743	121,545	—	—	1,085,058	2,903,441	2,383,891	2,383,448	1,085,058	13,322,281	1,085,058	1,939,026	1,077,415	23,529
$15,000 under $20,000	378,355	432,854	*11,935	*3,314	3,871,208	10,834,336	9,256,893	9,255,995	3,871,208	57,686,946	3,871,208	9,188,110	3,830,537	111,747
$20,000 under $30,000	349,582	424,501	163,694	110,353	2,972,995	9,090,342	8,363,348	8,361,109	2,972,995	61,901,369	2,972,995	11,290,437	2,963,754	139,233
$30,000 under $40,000	50,856	47,425	50,856	47,425	503,656	1,684,121	1,626,480	1,626,480	503,656	15,293,054	503,656	3,278,982	501,411	40,571
$40,000 or more	*2,102	*3,515	*2,102	*3,515	54,197	180,575	142,590	142,590	54,197	2,231,114	54,197	590,563	54,197	7,358
Total nontaxable returns	**1,009,350**	**1,521,296**	***3,949**	***6,535**	**8,588,440**	**11,853,777**	**21,145,761**	**21,134,544**	**8,588,440**	**13,033,004**	**1,112,938**	**165,247**	**768,594**	**1,535**
All returns, summary:														
Under $5,000	1,017,331	1,548,727	*3,949	*6,535	10,224,922	15,440,413	18,061,635	18,054,550	10,224,922	18,180,317	3,477,871	389,051	2,069,174	3,132
$5,000 under $10,000	1,152,111	1,511,496	*10,683	*14,864	10,130,587	24,213,834	18,277,184	18,269,696	10,130,587	57,059,252	9,416,621	5,321,162	8,997,556	61,250
$10,000 under $15,000	650,526	895,777	*3,036	*288	6,883,514	17,806,665	13,790,462	13,790,019	6,883,514	70,741,203	6,869,029	9,494,943	6,803,411	114,327
$15,000 or more	780,895	908,295	228,587	164,607	7,402,056	21,789,374	19,389,311	19,386,174	7,402,056	137,112,483	7,402,056	24,348,092	7,349,899	298,909

Footnote(s) at end of table.

Table 1.5—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	Political contributions credit		Earned income credit								Income tax after credits	
			Total		Used to offset income tax before credits		Refundable portion					
							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
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
All returns, total	**1,175,795**	**59,551**	**4,345,949**	**1,270,331**	**2,185,437**	**329,858**	**3,255,279**	**940,472**	**2,160,512**	**665,483**	**26,052,639**	**38,686,222**
Under $1,000	—	—	190,748	10,574	—	—	190,748	10,574	190,748	10,574	—	—
$1,000 under $2,000	—	—	315,214	49,004	—	—	315,214	49,004	315,214	49,004	—	—
$2,000 under $3,000	—	—	356,348	88,270	—	—	356,348	88,270	356,348	88,270	*17,078	*447
$3,000 under $4,000	36,950	1,016	387,860	135,812	*14,172	*765	387,860	135,047	373,688	130,639	1,439,694	71,275
$4,000 under $5,000	37,517	1,632	430,934	194,003	136,158	8,024	430,934	185,978	294,776	130,515	1,858,912	302,760
$5,000 under $6,000	60,373	2,191	533,728	265,403	254,842	36,351	533,728	229,052	278,886	139,159	1,631,269	496,338
$6,000 under $7,000	53,735	1,712	528,175	227,361	365,263	75,046	508,392	152,315	162,912	72,829	1,564,471	726,302
$7,000 under $8,000	83,478	3,058	530,645	165,938	424,636	95,524	340,372	70,414	106,009	33,326	1,806,104	1,060,869
$8,000 under $9,000	65,742	2,990	528,702	98,518	489,277	81,957	131,526	16,561	39,425	8,409	1,689,411	1,153,434
$9,000 under $10,000	92,327	4,368	543,595	35,448	501,089	32,191	60,157	3,257	42,506	2,757	1,774,615	1,487,580
$10,000 under $11,000	64,493	3,260	—	—	—	—	—	—	—	—	1,676,964	1,713,662
$11,000 under $12,000	70,491	3,594	—	—	—	—	—	—	—	—	1,524,428	1,846,880
$12,000 under $13,000	55,152	2,372	—	—	—	—	—	—	—	—	1,296,295	1,821,945
$13,000 under $14,000	73,023	3,483	—	—	—	—	—	—	—	—	1,286,284	2,069,922
$14,000 under $15,000	46,963	2,604	—	—	—	—	—	—	—	—	1,085,058	1,912,893
$15,000 under $20,000	201,791	11,392	—	—	—	—	—	—	—	—	3,871,208	9,064,971
$20,000 under $30,000	189,285	12,377	—	—	—	—	—	—	—	—	2,972,995	11,138,827
$30,000 under $40,000	41,002	3,263	—	—	—	—	—	—	—	—	503,656	3,235,148
$40,000 or more	*3,473	*237	—	—	—	—	—	—	—	—	54,197	582,969
Taxable returns, total	**1,126,357**	**57,897**	**1,086,702**	**167,801**	**1,086,702**	**167,801**	**—**	**—**	**—**	**—**	**26,052,639**	**38,686,222**
Under $1,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	*17,078	*447
$3,000 under $4,000	25,093	766	—	—	—	—	—	—	—	—	1,439,694	71,275
$4,000 under $5,000	35,382	1,618	—	—	—	—	—	—	—	—	1,858,912	302,760
$5,000 under $6,000	47,447	1,743	—	—	—	—	—	—	—	—	1,631,269	496,338
$6,000 under $7,000	49,392	1,589	19,783	7,148	19,783	7,148	—	—	—	—	1,564,471	726,302
$7,000 under $8,000	69,235	2,547	190,273	58,871	190,273	58,871	—	—	—	—	1,806,104	1,060,869
$8,000 under $9,000	61,808	2,684	393,208	70,669	393,208	70,669	—	—	—	—	1,689,411	1,153,434
$9,000 under $10,000	92,327	4,368	483,438	31,114	483,438	31,114	—	—	—	—	1,774,615	1,487,580
$10,000 under $11,000	64,493	3,260	—	—	—	—	—	—	—	—	1,676,964	1,713,662
$11,000 under $12,000	70,491	3,594	—	—	—	—	—	—	—	—	1,524,428	1,846,880
$12,000 under $13,000	55,152	2,372	—	—	—	—	—	—	—	—	1,296,295	1,821,945
$13,000 under $14,000	73,023	3,483	—	—	—	—	—	—	—	—	1,286,284	2,069,922
$14,000 under $15,000	46,963	2,604	—	—	—	—	—	—	—	—	1,085,058	1,912,893
$15,000 under $20,000	201,791	11,392	—	—	—	—	—	—	—	—	3,871,208	9,064,971
$20,000 under $30,000	189,285	12,377	—	—	—	—	—	—	—	—	2,972,995	11,138,827
$30,000 under $40,000	41,002	3,263	—	—	—	—	—	—	—	—	503,656	3,235,148
$40,000 or more	*3,473	*237	—	—	—	—	—	—	—	—	54,197	582,969
Total nontaxable returns	**49,438**	**1,655**	**3,259,247**	**1,102,530**	**1,098,735**	**162,057**	**3,255,279**	**940,472**	**2,160,512**	**665,483**	**—**	**—**
All returns, summary:												
Under $5,000	74,467	2,649	1,681,104	477,663	150,330	8,789	1,681,104	468,874	1,530,774	409,002	3,315,684	374,482
$5,000 under $10,000	355,655	14,320	2,664,845	792,667	2,035,107	321,069	1,574,175	471,598	629,738	256,480	8,465,870	4,924,524
$10,000 under $15,000	310,122	15,314	—	—	—	—	—	—	—	—	6,669,029	9,365,302
$15,000 or more	435,551	27,269	—	—	—	—	—	—	—	—	7,402,056	24,021,914

Footnote(s) at end of table.

Table 1.5—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	Taxpayments: Total: Number of returns	Taxpayments: Total: Amount	Taxpayments: Income tax withheld: Number of returns	Taxpayments: Income tax withheld: Amount	Advance earned income credit payments: Number of returns	Advance earned income credit payments: Amount	Tax due at time of filing: Number of returns	Tax due at time of filing: Amount	Overpayment refunded: Number of returns	Overpayment refunded: Amount
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**36,558,310**	**50,798,591**	**36,558,310**	**50,798,591**	**17,480**	**2,642**	**2,744,648**	**965,970**	**34,488,774**	**14,016,170**
Under $1,000	1,936,979	92,003	1,936,979	92,003	—	—	—	—	1,977,243	102,577
$1,000 under $2,000	2,934,824	362,015	2,934,824	362,015	—	—	—	—	2,976,116	411,019
$2,000 under $3,000	2,810,710	604,505	2,810,710	604,505	—	—	—	—	2,850,453	692,329
$3,000 under $4,000	2,481,012	815,805	2,481,012	815,805	*4,014	*375	95,304	3,875	2,500,589	883,077
$4,000 under $5,000	2,286,549	1,036,620	2,286,549	1,036,620	—	—	150,862	16,458	2,254,076	936,296
$5,000 under $6,000	2,158,272	1,276,147	2,158,272	1,276,147	—	—	106,402	16,334	2,137,769	1,025,195
$6,000 under $7,000	2,021,637	1,496,146	2,021,637	1,496,146	*4,198	*1,564	95,674	27,770	2,003,323	948,364
$7,000 under $8,000	2,109,893	1,841,862	2,109,893	1,841,862	*4,029	*505	109,854	27,492	2,042,652	878,393
$8,000 under $9,000	1,781,042	1,827,893	1,781,042	1,827,893	—	—	111,628	34,088	1,712,703	725,107
$9,000 under $10,000	1,815,047	2,189,400	1,815,047	2,189,400	*1,764	*157	107,418	29,323	1,729,060	734,244
$10,000 under $11,000	1,661,619	2,337,817	1,661,619	2,337,817	*1,880	*8	119,308	37,457	1,563,517	661,604
$11,000 under $12,000	1,516,682	2,442,524	1,516,682	2,442,524	*1,595	*33	123,971	31,090	1,403,213	626,700
$12,000 under $13,000	1,293,898	2,330,845	1,293,898	2,330,845	—	—	105,471	26,120	1,189,050	535,020
$13,000 under $14,000	1,278,113	2,610,055	1,278,113	2,610,055	—	—	115,412	27,804	1,170,872	567,938
$14,000 under $15,000	1,080,174	2,397,430	1,080,174	2,397,430	—	—	80,436	20,837	1,002,642	505,375
$15,000 under $20,000	3,862,033	10,821,842	3,862,033	10,821,842	—	—	520,365	172,369	3,349,292	1,929,240
$20,000 under $30,000	2,972,995	12,462,899	2,972,995	12,462,899	—	—	651,598	293,706	2,319,296	1,617,778
$30,000 under $40,000	502,634	3,313,335	502,634	3,313,335	—	—	210,582	151,451	293,074	229,639
$40,000 or more	54,197	539,447	54,197	539,447	—	—	40,363	49,797	13,834	6,275
Taxable returns, total	**25,641,292**	**48,441,131**	**25,641,292**	**48,441,131**	**9,278**	**1,142**	**2,744,648**	**965,970**	**23,298,740**	**10,719,738**
Under $1,000	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	*17,078	*4,510	*17,078	*4,510	—	—	—	—	*17,078	*4,064
$3,000 under $4,000	1,368,977	502,252	1,368,977	502,252	—	—	95,304	3,875	1,344,390	434,851
$4,000 under $5,000	1,770,244	865,952	1,770,244	865,952	—	—	150,862	16,458	1,708,050	579,650
$5,000 under $6,000	1,579,391	1,019,701	1,579,391	1,019,701	—	—	106,402	16,334	1,524,867	539,697
$6,000 under $7,000	1,509,083	1,220,058	1,509,083	1,220,058	*2,063	*635	95,674	27,770	1,468,797	520,891
$7,000 under $8,000	1,775,276	1,658,618	1,775,276	1,658,618	*1,976	*308	109,854	27,492	1,696,250	624,833
$8,000 under $9,000	1,650,129	1,759,321	1,650,129	1,759,321	—	—	111,628	34,088	1,575,938	639,974
$9,000 under $10,000	1,757,386	2,158,407	1,757,386	2,158,407	*1,764	*157	107,418	29,323	1,667,197	699,993
$10,000 under $11,000	1,655,758	2,334,850	1,655,758	2,334,850	*1,880	*8	119,308	37,457	1,557,656	658,637
$11,000 under $12,000	1,513,926	2,441,608	1,513,926	2,441,608	*1,595	*33	123,971	31,090	1,400,457	625,784
$12,000 under $13,000	1,293,898	2,330,845	1,293,898	2,330,845	—	—	105,471	26,120	1,189,050	535,020
$13,000 under $14,000	1,278,113	2,610,055	1,278,113	2,610,055	—	—	115,412	27,804	1,170,872	567,938
$14,000 under $15,000	1,080,174	2,397,430	1,080,174	2,397,430	—	—	80,436	20,837	1,002,642	505,375
$15,000 under $20,000	3,862,033	10,821,842	3,862,033	10,821,842	—	—	520,365	172,369	3,349,292	1,929,240
$20,000 under $30,000	2,972,995	12,462,899	2,972,995	12,462,899	—	—	651,598	293,706	2,319,296	1,617,778
$30,000 under $40,000	502,634	3,313,335	502,634	3,313,335	—	—	210,582	151,451	293,074	229,639
$40,000 or more	54,197	539,447	54,197	539,447	—	—	40,363	49,797	13,834	6,275
Total nontaxable returns	**10,917,018**	**2,357,460**	**10,917,018**	**2,357,460**	**8,202**	**1,500**	—	—	**11,190,034**	**3,296,432**
All returns, summary:										
Under $5,000	12,450,074	2,910,947	12,450,074	2,910,947	*4,014	*375	246,166	20,333	12,558,477	3,025,298
$5,000 under $10,000	9,885,891	8,631,449	9,885,891	8,631,449	*9,991	*2,226	530,976	135,005	9,625,507	4,311,303
$10,000 under $15,000	6,830,486	12,118,672	6,830,486	12,118,672	*3,475	*41	544,598	143,308	6,329,294	2,896,637
$15,000 or more	7,391,859	27,137,523	7,391,859	27,137,523	—	—	1,422,908	667,323	5,975,496	3,782,932

*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 2.1—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	Number of returns	Adjusted gross income	Total itemized deductions	Medical and dental expense deduction: Total		One-half insurance premiums not subject to reduction by 3 percent of adjusted gross income		Medical and dental expenses subject to reduction by 3 percent of adjusted gross income: Total		Medicine and drugs: Total	
				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)
Total	**31,571,246**	**1,062,633,119**	**256,448,021**	**21,140,980**	**17,878,680**	**18,849,965**	**2,379,766**	**18,003,201**	**27,842,215**	**11,394,753**	**2,892,269**
Under $5,000	552,483	1,646,344	1,592,882	212,704	304,243	153,658	20,764	209,370	304,136	145,087	33,293
$5,000 under $10,000	1,480,815	11,558,553	7,307,303	1,158,033	2,098,685	940,178	123,194	1,129,671	2,233,355	768,856	201,010
$10,000 under $15,000	2,518,322	31,827,966	13,477,696	1,946,464	2,560,484	1,636,759	210,102	1,845,615	2,997,260	1,236,788	321,503
$15,000 under $20,000	3,542,290	62,563,485	19,759,861	2,559,987	2,517,597	2,171,949	274,384	2,375,741	3,369,648	1,537,331	382,761
$20,000 under $25,000	4,315,381	97,341,682	26,030,442	2,859,303	2,173,032	2,516,637	317,432	2,539,491	3,330,468	1,659,850	403,294
$25,000 under $30,000	4,572,803	125,618,217	29,878,350	3,045,487	2,072,666	2,711,068	339,519	2,604,397	3,497,839	1,661,742	389,655
$30,000 under $50,000	10,733,639	407,570,863	87,623,345	6,932,295	4,147,055	6,431,211	799,310	5,421,368	7,962,854	3,408,360	843,127
$50,000 under $100,000	3,220,795	205,619,355	43,801,996	2,091,105	1,535,796	1,966,712	252,201	1,587,037	3,184,252	850,997	268,921
$100,000 under $200,000	498,811	65,446,074	14,295,303	268,408	340,292	256,488	34,188	232,080	697,868	104,616	37,624
$200,000 under $500,000	116,075	32,712,778	7,271,210	57,215	107,710	55,468	7,370	50,097	213,744	18,576	9,358
$500,000 under $1,000,000	14,596	9,709,594	2,423,575	7,358	16,054	7,238	959	6,229	35,214	1,964	1,278
$1,000,000 or more	5,236	11,018,208	2,986,059	2,621	5,065	2,599	343	2,105	15,577	586	446
Total taxable returns	**30,104,137**	**1,045,923,297**	**242,429,192**	**19,984,889**	**14,717,728**	**17,939,510**	**2,256,212**	**16,867,558**	**24,449,650**	**10,630,570**	**2,655,950**
Total nontaxable returns	**1,467,109**	**16,709,822**	**14,018,829**	**1,156,091**	**3,160,951**	**910,455**	**123,554**	**1,135,643**	**3,392,566**	**764,183**	**236,319**

Size of adjusted gross income	Medical and dental expense deduction—Continued: Medical and dental expenses subject to reduction by 3 percent of adjusted gross income—Continued: Medicine and drugs—Continued: Nondeductible amount (1 percent of adjusted gross income)		Medicine and drugs in excess of 1 percent of adjusted gross income		All other medical and dental expenses		Nondeductible amount (3 percent of adjusted gross income)		Medical and dental expenses in excess of 3 percent of adjusted gross income		Taxes paid deduction: 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
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Total	**11,394,753**	**1,808,752**	**4,293,238**	**1,083,517**	**17,949,017**	**26,758,698**	**18,003,201**	**12,343,302**	**11,577,224**	**15,498,913**	**31,248,681**	**79,698,519**
Under $5,000	145,087	4,621	131,191	28,672	208,398	275,464	209,370	20,656	209,358	283,480	382,064	292,783
$5,000 under $10,000	768,856	55,429	606,725	145,581	1,122,282	2,087,774	1,129,671	257,864	1,052,191	1,975,491	1,405,736	1,299,244
$10,000 under $15,000	1,236,788	125,759	765,893	195,744	1,836,768	2,801,516	1,845,615	646,878	1,558,236	2,350,382	2,483,127	2,904,207
$15,000 under $20,000	1,537,331	201,485	782,026	181,276	2,366,889	3,188,373	2,375,741	1,126,436	1,870,646	2,243,213	3,527,130	4,899,879
$20,000 under $25,000	1,659,850	243,704	667,371	159,590	2,531,428	3,170,878	2,539,491	1,474,868	1,785,942	1,855,600	4,309,850	7,405,029
$25,000 under $30,000	1,661,742	267,848	512,873	121,807	2,596,869	3,376,032	2,604,397	1,764,691	1,662,235	1,733,147	4,563,916	9,054,765
$30,000 under $50,000	3,408,360	644,677	708,159	198,451	5,410,638	7,764,403	5,421,368	4,615,109	2,792,157	3,347,745	10,724,007	29,382,106
$50,000 under $100,000	850,997	219,329	114,773	49,592	1,585,392	3,134,661	1,587,037	1,900,657	594,822	1,283,595	3,219,263	15,506,396
$100,000 under $200,000	104,616	35,232	3,667	2,391	231,965	695,477	232,080	391,764	45,535	306,104	497,776	4,991,537
$200,000 under $500,000	18,576	8,965	539	392	50,061	213,351	50,097	113,404	5,584	100,340	116,006	2,412,126
$500,000 under $1,000,000	1,964	1,257	**21	**21	6,224	35,193	6,229	20,119	431	15,095	14,578	720,643
$1,000,000 or more	586	446	**	**	2,103	15,577	2,105	10,854	87	4,722	5,228	829,801
Total taxable returns	**10,630,570**	**1,743,164**	**3,710,770**	**912,786**	**16,817,748**	**23,536,864**	**16,867,558**	**11,988,134**	**10,512,546**	**12,461,516**	**29,853,509**	**77,635,694**
Total nontaxable returns	**764,183**	**65,588**	**582,468**	**170,731**	**1,131,269**	**3,221,834**	**1,135,643**	**355,168**	**1,064,678**	**3,037,397**	**1,395,172**	**2,062,825**

Size of adjusted gross income	Taxes paid deduction—Continued: State and local income taxes		Real estate taxes		General sales taxes		Sales taxes on motor vehicles		Personal property taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Total	**26,086,036**	**39,375,907**	**26,782,401**	**25,117,038**	**30,129,638**	**10,466,409**	**7,769,899**	**2,303,288**	**12,861,028**	**1,674,594**
Under $5,000	167,601	54,564	202,115	176,096	332,548	41,358	35,866	9,656	91,209	7,329
$5,000 under $10,000	914,257	259,860	1,050,338	725,866	1,316,982	207,630	214,229	47,413	491,247	41,925
$10,000 under $15,000	1,888,118	801,797	1,933,500	1,375,448	2,368,863	469,514	443,101	117,808	971,295	104,168
$15,000 under $20,000	2,951,144	1,813,762	2,789,724	1,911,254	3,371,176	783,715	783,302	200,445	1,433,268	137,426
$20,000 under $25,000	3,761,290	3,148,914	3,592,682	2,612,778	4,140,590	1,122,748	1,051,313	263,729	1,764,758	180,639
$25,000 under $30,000	3,897,375	4,158,376	3,890,505	2,910,585	4,424,943	1,380,660	1,208,751	318,601	1,894,871	208,389
$30,000 under $50,000	9,246,205	14,407,868	9,731,773	9,077,036	10,419,664	4,114,812	3,014,436	905,020	4,541,234	610,398
$50,000 under $100,000	2,730,162	8,411,652	3,002,585	4,598,682	3,138,270	1,766,774	868,897	346,738	1,409,480	252,080
$100,000 under $200,000	419,269	3,228,151	461,925	1,171,622	485,593	403,343	119,684	69,691	206,905	70,771
$200,000 under $500,000	94,397	1,774,186	108,638	417,927	112,034	131,325	25,723	19,044	48,589	39,366
$500,000 under $1,000,000	11,969	584,134	13,703	85,200	14,028	26,168	3,328	3,391	6,009	11,693
$1,000,000 or more	4,249	732,643	4,913	54,544	4,947	18,362	1,269	1,750	2,163	10,411
Total taxable returns	**25,226,777**	**38,803,411**	**25,633,463**	**24,068,408**	**28,848,155**	**10,188,808**	**7,537,314**	**2,232,228**	**12,318,645**	**1,614,114**
Total nontaxable returns	**859,259**	**572,496**	**1,148,938**	**1,048,630**	**1,281,483**	**277,601**	**232,585**	**71,060**	**542,383**	**60,480**

Footnote(s) 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	Taxes paid deduction—Continued		Interest paid deduction						Contributions deduction	
	Other taxes		Total		Home mortgage interest		All other interest		Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
Total	**4,358,365**	**761,284**	**28,764,103**	**108,718,281**	**23,506,374**	**68,573,883**	**26,581,547**	**40,144,399**	**28,995,858**	**30,800,722**
Under $5,000	27,310	3,780	216,754	642,561	159,154	392,791	168,077	249,771	238,186	100,420
$5,000 under $10,000	134,144	16,550	1,106,074	2,568,804	814,366	1,713,641	956,318	855,163	1,164,240	725,235
$10,000 under $15,000	276,273	35,472	2,173,801	5,507,471	1,644,388	3,684,992	1,918,811	1,822,480	2,175,576	1,445,121
$15,000 under $20,000	433,140	53,278	3,233,530	8,669,306	2,464,572	5,814,155	2,965,430	2,855,151	3,174,330	2,108,098
$20,000 under $25,000	565,793	76,222	4,062,626	11,776,171	3,265,241	8,064,988	3,766,610	3,711,183	3,941,690	2,647,235
$25,000 under $30,000	614,198	78,153	4,338,901	13,582,600	3,608,674	9,311,810	4,067,610	4,270,790	4,217,118	2,940,591
$30,000 under $50,000	1,671,115	266,973	10,138,857	38,247,147	8,663,987	25,752,953	9,492,146	12,494,194	10,331,352	9,495,148
$50,000 under $100,000	519,464	130,471	2,938,714	18,152,354	2,480,568	10,842,483	2,730,723	7,309,871	3,136,016	5,503,085
$100,000 under $200,000	86,327	47,959	436,660	5,481,905	327,558	2,255,590	405,005	3,226,316	485,159	2,352,371
$200,000 under $500,000	25,373	30,278	101,138	2,487,619	68,059	614,166	94,743	1,873,453	112,822	1,681,088
$500,000 under $1,000,000	3,654	10,058	12,520	753,717	7,425	87,211	11,781	666,506	14,264	731,573
$1,000,000 or more	1,574	12,091	4,528	848,626	2,382	39,105	4,293	809,522	5,105	1,070,756
Total taxable returns	**4,222,108**	**728,726**	**27,552,997**	**102,339,646**	**22,498,714**	**64,781,943**	**25,532,217**	**37,557,704**	**27,826,888**	**29,776,084**
Total nontaxable returns	**136,257**	**32,558**	**1,211,106**	**6,378,635**	**1,007,660**	**3,791,940**	**1,049,330**	**2,586,695**	**1,168,970**	**1,024,637**

Size of adjusted gross income	Contributions deduction—Continued									
	Cash contributions						Other than cash contributions		Carryover from prior years	
	Total		Under $3,000		$3,000 or more					
	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)
Total	**28,710,861**	**26,445,456**	**28,521,103**	**21,153,674**	**797,121**	**5,291,782**	**7,017,790**	**4,816,697**	**96,392**	**1,606,432**
Under $5,000	233,260	110,972	232,378	107,088	944	3,883	26,119	19,423	4,855	5,804
$5,000 under $10,000	1,144,764	690,895	1,136,140	617,307	19,627	73,587	195,051	39,828	13,027	30,102
$10,000 under $15,000	2,152,593	1,376,263	2,141,160	1,256,234	22,955	120,029	381,937	98,078	6,178	37,003
$15,000 under $20,000	3,136,856	1,965,997	3,119,825	1,741,183	49,869	224,815	631,110	142,310	16,665	32,263
$20,000 under $25,000	3,913,705	2,474,751	3,886,087	2,221,397	60,908	253,354	749,629	221,799	6,894	59,046
$25,000 under $30,000	4,176,889	2,736,476	4,147,979	2,380,851	89,475	355,625	890,256	215,618	8,217	7,072
$30,000 under $50,000	10,221,609	8,668,300	10,168,405	7,309,000	297,620	1,359,299	2,812,328	885,943	17,434	170,683
$50,000 under $100,000	3,118,686	4,654,275	3,091,357	3,640,947	157,195	1,013,328	1,101,008	824,442	12,972	323,628
$100,000 under $200,000	481,926	1,799,733	471,639	1,128,054	64,078	671,679	176,391	624,084	5,654	209,556
$200,000 under $500,000	111,594	1,054,724	107,983	515,265	26,782	539,458	45,156	673,527	3,196	280,424
$500,000 under $1,000,000	14,004	383,410	13,423	128,896	5,229	254,514	6,296	424,223	851	231,486
$1,000,000 or more	4,975	529,660	4,727	107,451	2,439	422,209	2,509	647,422	449	219,366
Total taxable returns	**27,560,847**	**25,476,885**	**27,383,601**	**20,339,692**	**766,480**	**5,137,193**	**6,803,879**	**4,708,513**	**78,635**	**1,513,102**
Total nontaxable returns	**1,150,014**	**968,572**	**1,137,502**	**813,982**	**30,641**	**154,589**	**213,911**	**108,185**	**17,757**	**93,330**

Size of adjusted gross income	Contributions deduction—Continued		Miscellaneous deductions						Excess itemized deductions		Unused zero bracket amount	
	Amount not deductable because of income limitation		Total		Net casualty or theft loss		Other miscellaneous deductions					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Total	**101,099**	**2,067,864**	**26,715,676**	**19,351,819**	**3,165,701**	**3,638,732**	**26,314,488**	**15,713,087**	**31,147,272**	**158,884,748**	**423,974**	**699,771**
Under $5,000	35,779	35,779	351,652	252,874	25,408	52,526	342,514	200,348	253,640	745,404	298,843	525,212
$5,000 under $10,000	18,744	35,590	1,047,269	615,335	121,675	220,333	1,011,535	395,002	1,391,909	3,383,993	88,906	133,196
$10,000 under $15,000	10,491	66,223	1,936,976	1,060,412	227,267	441,855	1,884,096	618,558	2,511,130	6,491,799	*7,192	*9,042
$15,000 under $20,000	7,016	32,472	2,916,203	1,564,981	383,611	359,616	2,855,678	1,205,365	3,529,994	9,502,938	*12,296	*13,916
$20,000 under $25,000	4,332	108,361	3,677,655	2,028,973	383,467	453,495	3,628,060	1,575,479	4,306,134	12,898,227	*9,247	*11,226
$25,000 under $30,000	1,215	18,576	4,008,628	2,227,728	453,671	475,228	3,962,604	1,752,499	4,560,047	15,407,120	*3,756	*3,112
$30,000 under $50,000	9,299	229,778	9,454,910	6,351,889	1,063,912	909,032	9,355,683	5,442,857	10,730,519	52,414,677	*3,120	*4,012
$50,000 under $100,000	6,400	299,260	2,788,974	3,104,365	427,767	502,217	2,749,541	2,602,148	3,220,220	33,141,675	*575	*23
$100,000 under $200,000	4,358	281,002	416,257	1,129,197	62,715	155,531	409,111	973,666	498,772	12,660,958	*39	*33
$200,000 under $500,000	2,428	327,586	99,919	582,667	13,686	48,502	98,605	534,165	116,075	6,892,162	—	—
$500,000 under $1,000,000	704	307,546	12,675	201,587	1,835	12,738	12,535	188,850	14,596	2,376,421	—	—
$1,000,000 or more	333	325,691	4,558	231,809	687	7,659	4,526	224,151	5,236	2,969,372	—	—
Total taxable returns	**48,522**	**1,922,415**	**25,745,476**	**17,960,039**	**3,017,708**	**2,920,687**	**25,383,344**	**15,039,352**	**29,702,910**	**149,261,257**	**401,227**	**666,369**
Total nontaxable returns	**52,577**	**145,449**	**970,200**	**1,391,780**	**147,993**	**718,045**	**931,144**	**673,735**	**1,444,362**	**9,623,491**	**22,747**	**33,402**

*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: Sources of Income, Deductions, and Tax Items, by Marital Status

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

Item	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives		Returns of heads of households		Returns of single persons		Returns of 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	31,571,246	1,062,633,119	23,515,925	879,015,033	475,518	10,240,648	2,014,972	43,293,122	5,499,374	128,446,827	65,457	1,637,489
Salaries and wages	27,979,925	864,604,212	21,617,973	733,033,109	412,561	8,553,849	1,862,339	36,682,443	4,037,395	85,487,242	49,657	847,570
Business or profession:												
Net profit	3,477,749	49,939,736	3,023,223	44,140,587	28,618	327,396	116,593	1,279,164	307,437	4,177,885	1,878	14,704
Net loss	1,759,942	8,019,827	1,500,157	6,953,941	10,867	51,721	63,640	235,940	183,559	769,596	1,719	8,630
Farm:												
Net profit	265,812	3,249,638	245,529	3,051,613	*699	*1,805	5,498	29,256	13,982	165,863	*104	*1,100
Net loss	606,462	5,048,648	553,034	4,548,993	1,050	28,898	13,934	76,736	38,435	391,252	*9	*2,768
Partnership:												
Net profit	1,229,678	21,853,563	978,537	18,830,698	7,902	90,291	40,811	546,579	199,589	2,349,719	2,839	36,274
Net loss	1,485,286	18,806,977	1,216,966	16,230,684	9,847	172,735	64,459	512,975	188,448	1,856,948	5,566	33,635
Small Business Corporation:												
Net profit	294,902	3,527,494	227,164	2,913,253	348	6,671	11,267	97,555	55,462	499,550	*661	*10,466
Net loss	250,961	2,958,548	229,287	2,719,670	2,543	18,200	4,596	53,457	14,495	165,057	*40	*2,164
Sales of capital assets:												
Net gain	4,384,045	27,705,951	3,311,344	22,350,827	33,135	271,425	164,985	795,813	867,250	4,257,672	7,331	30,214
Net loss	1,875,055	3,081,116	1,397,620	2,322,800	16,637	22,582	61,058	100,232	397,973	632,063	1,767	3,439
Sales of property *other* than capital assets:												
Net gain	358,085	1,581,247	316,883	1,432,692	852	4,996	9,629	42,973	30,497	98,593	*224	*1,994
Net loss	233,734	1,380,616	195,700	1,191,462	880	6,989	8,204	33,225	28,898	148,640	*52	*300
Dividends received	9,768,397	38,216,509	7,244,736	25,899,786	98,819	466,605	386,101	1,079,025	2,011,223	10,625,641	27,518	145,452
Interest received	23,836,767	79,302,706	18,037,173	55,703,684	286,941	594,246	1,117,608	2,891,401	4,339,654	19,725,834	55,391	387,542
Dividends and interest in adjusted gross income	16,010,356	111,787,225	11,431,085	76,778,294	176,747	1,021,363	809,518	3,814,801	3,544,251	29,650,054	48,755	522,712
Rent:												
Net income	1,873,761	9,826,791	1,441,369	7,587,525	15,926	137,413	74,488	215,739	338,477	1,883,430	3,501	2,684
Net loss	2,842,011	13,186,986	2,252,589	10,683,479	30,540	67,643	110,303	432,354	444,591	1,995,416	3,988	8,095
Royalty:												
Net income	421,271	4,505,646	316,580	3,179,077	1,597	18,072	16,284	115,697	86,778	1,190,315	*32	*2,486
Net loss	26,537	170,223	22,702	149,229	*388	*1,027	285	1,977	3,124	17,608	*38	*383
Estate or trust:												
Net income	436,144	3,504,374	235,459	1,779,297	3,187	61,016	13,990	134,326	183,060	1,517,060	448	12,674
Net loss	62,710	387,762	45,226	354,279	1,730	2,345	†	†	15,311	29,823	†	†
State income tax refunds	10,877,480	4,168,978	8,767,311	3,416,209	123,202	32,279	648,406	222,167	1,317,679	486,565	20,882	11,759
Alimony received	169,878	1,277,071	7,870	35,498	*26	*5,550	104,873	690,834	57,109	545,189	—	—
Unemployment compensation in adjusted gross income	1,576,189	1,713,881	1,397,557	1,550,698	31,538	43,808	39,635	31,237	107,459	88,138	—	—
Pensions and annuities in adjusted gross income	3,216,631	25,565,065	2,288,320	19,574,289	34,497	293,651	118,723	708,465	754,043	4,785,895	21,048	202,765
Total statutory adjustments	8,813,524	21,739,614	7,071,808	17,769,605	90,234	238,340	386,436	843,853	1,252,075	2,869,410	12,971	18,407
Exemption amount	31,571,246	97,695,477	23,515,925	84,255,945	475,518	894,717	2,014,972	5,156,345	5,499,374	7,192,908	65,457	195,563
Total itemized deductions	31,571,246	256,448,021	23,515,925	208,038,875	475,518	2,657,605	2,014,972	11,963,264	5,499,374	33,274,917	65,457	513,359
Excess itemized deductions	31,147,272	158,884,748	23,515,925	128,088,888	450,102	1,869,623	2,014,972	7,328,873	5,100,816	21,306,558	65,457	290,806
Unused zero bracket amount	423,974	699,771	—	—	25,416	20,291	—	—	398,558	679,480	—	—
Taxable income	31,102,607	809,358,311	23,215,995	668,304,647	466,531	7,538,603	1,985,251	30,973,176	5,372,615	101,375,067	62,215	1,166,819
Income tax after credits	30,046,574	190,872,560	22,510,416	157,661,881	445,910	1,951,816	1,865,699	6,086,710	5,172,027	24,912,997	52,522	259,155
Total income tax	30,104,137	192,467,890	22,554,125	159,014,733	447,985	1,967,692	1,867,507	6,127,314	5,181,126	25,096,209	53,394	261,943
Total tax liability	30,550,977	197,108,944	22,935,946	163,120,990	450,172	1,998,735	1,887,744	6,234,633	5,223,715	25,490,397	53,400	264,189
Earned income credit, total	415,892	95,039	243,093	53,981	—	—	162,934	38,021	—	—	*9,865	*3,037
Taxpayments:												
Total	30,354,806	206,506,240	22,944,533	169,651,379	443,810	1,955,135	1,935,577	7,804,931	4,974,705	26,819,797	56,181	274,998
Income tax withheld	27,592,275	164,924,165	21,338,353	137,874,178	415,214	1,564,107	1,844,683	6,746,943	3,946,267	18,561,445	47,758	177,492
Advance earned income credit payments	994	320	*994	*320	—	—	—	—	—	—	—	—
Tax due at time of filing	9,778,538	23,805,088	7,391,315	19,177,946	203,530	278,217	303,444	603,162	1,855,936	3,701,157	24,313	44,605
Total overpayment	21,490,987	33,250,974	15,992,230	25,736,407	262,427	234,617	1,697,822	2,191,316	3,500,036	5,030,558	38,472	58,077
Overpayment refunded	20,474,415	30,172,558	15,288,559	23,420,114	249,833	205,839	1,662,866	2,106,047	3,234,732	4,388,608	38,425	51,950

*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 2.3—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)
Total	**95,396,123**	**231,222,374**	**141,152,733**	**9,878,319**	**13,118,926**	**184,223,362**	**7,946,193**	**33,301,599**	**232,430**	**234,395**	**4,523,164**	**192,703**	**658,201**
No adjusted gross income	809,245	2,115,186	1,307,054	85,059	115,309	—1,319,372	2,133	18,494	2,497	2,497	—5,535	**	**
$1 under $1,000	2,675,489	3,541,512	2,859,339	108,886	140,260	58,717	**	**	—	—	—	—	—
$1,000 under $2,000	3,941,113	5,219,266	4,215,881	139,955	166,424	214,178	**11	**88	*1,192	*1,192	*1,496	—	—
$2,000 under $3,000	3,914,658	5,604,383	4,304,777	246,829	309,188	614,952	*128	*551	*3,012	*3,012	*7,703	—	—
$3,000 under $4,000	3,767,056	5,838,331	4,270,202	322,755	415,687	1,134,157	*2,551	*1,586	*2,885	*2,885	*10,297	—	—
$4,000 under $5,000	3,638,815	6,162,753	4,233,973	490,503	578,335	2,222,112	229,717	11,759	*3,348	*3,348	*14,771	—	—
$5,000 under $6,000	3,682,533	6,912,451	4,463,195	599,428	709,999	3,287,737	362,018	56,045	*10,358	*10,358	*58,047	**4,607	**610
$6,000 under $7,000	3,569,408	6,861,659	4,392,968	593,616	733,614	3,842,039	369,441	97,367	8,211	8,211	53,290	*4,566	*524
$7,000 under $8,000	3,719,113	7,620,123	4,710,849	638,441	831,514	4,789,967	499,122	153,448	17,272	17,272	131,259	*8,973	*3,220
$8,000 under $9,000	3,347,407	7,074,622	4,390,450	501,655	696,798	4,258,303	447,808	174,520	*12,296	*12,296	*107,269	*12,296	*3,445
$9,000 under $10,000	3,332,417	7,329,291	4,403,101	506,860	696,777	4,820,167	476,065	258,640	16,507	16,507	156,802	16,063	7,450
$10,000 under $11,000	3,181,727	6,918,507	4,240,131	444,782	610,544	4,664,651	423,753	289,746	*8,185	*8,395	*86,213	*8,185	*4,957
$11,000 under $12,000	3,018,829	6,703,230	4,048,245	416,612	545,107	4,774,436	401,630	344,397	*9,899	*9,899	*114,096	*8,431	*8,264
$12,000 under $13,000	2,802,404	6,377,317	3,875,282	417,011	569,912	5,206,281	400,263	401,845	*7,310	*7,310	*91,369	*5,517	*3,620
$13,000 under $14,000	2,702,730	6,163,485	3,765,492	328,962	437,430	4,445,605	326,023	372,333	*14,821	*14,821	*199,730	*14,353	*14,801
$14,000 under $15,000	2,487,470	6,015,535	3,585,228	277,343	384,988	4,016,468	272,662	364,569	*10,635	*10,635	*155,039	*9,669	*8,347
$15,000 under $16,000	2,404,032	5,922,983	3,575,965	276,260	355,359	4,277,268	270,888	425,203	10,875	10,875	168,538	10,874	14,144
$16,000 under $17,000	2,244,954	5,649,507	3,378,021	235,410	334,234	3,875,927	232,854	393,526	*7,960	*7,960	*130,859	*7,943	*8,175
$17,000 under $18,000	2,223,470	5,853,747	3,441,129	242,997	342,286	4,260,952	238,926	456,081	*2,799	*2,799	*48,537	*2,799	*3,026
$18,000 under $19,000	2,068,087	5,394,708	3,217,538	212,392	277,044	3,924,564	210,652	444,228	*5,518	*6,729	*101,818	*4,257	*7,860
$19,000 under $20,000	2,057,651	5,582,523	3,280,573	177,491	236,213	3,463,421	177,359	433,084	*7,319	*7,319	*142,283	*7,319	*17,011
$20,000 under $25,000	9,117,136	26,041,614	15,228,257	713,149	960,227	15,842,426	705,628	2,104,043	17,975	18,315	387,054	16,912	39,616
$25,000 under $30,000	7,205,282	22,412,481	12,874,979	470,027	664,254	12,849,835	468,219	1,904,278	12,948	12,948	355,939	11,332	40,922
$30,000 under $40,000	9,205,336	30,122,224	17,280,032	598,906	822,707	20,526,241	596,346	3,632,133	26,205	26,408	901,449	26,205	143,147
$40,000 under $50,000	4,182,389	13,871,459	7,988,488	310,772	423,004	13,881,373	310,712	2,961,047	*2,639	*2,639	*121,467	*2,639	*19,818
$50,000 under $75,000	2,796,836	9,403,559	5,360,147	295,398	425,306	17,780,913	294,725	4,447,011	5,250	5,250	314,239	5,250	73,936
$75,000 under $100,000	645,884	2,219,966	1,228,502	92,362	139,238	7,950,681	92,360	2,393,891	*2,304	*2,304	*198,960	*2,304	*57,446
$100,000 under $200,000	516,516	1,811,433	974,444	98,883	144,561	13,127,451	98,651	4,621,388	1,702	1,702	224,914	1,702	77,350
$200,000 under $500,000	118,092	411,639	221,653	29,356	43,382	8,390,566	29,335	3,451,722	428	428	132,596	427	47,605
$500,000 under $1,000,000	14,758	49,427	27,265	4,404	6,566	2,957,743	4,400	1,280,251	54	55	36,061	54	15,367
$1,000,000 or more	5,286	17,413	9,573	1,815	2,659	4,083,605	1,813	1,808,324	26	26	76,603	26	37,520
All returns, summary:													
Under $5,000	18,746,376	28,481,431	21,191,226	1,393,987	1,725,203	2,924,743	234,540	32,478	12,934	12,934	28,732	**	**
$5,000 under $10,000	17,650,878	35,798,136	22,360,563	2,840,000	3,668,702	20,998,213	2,154,454	740,020	64,644	64,644	506,667	**46,505	**15,248
$10,000 under $15,000	14,193,160	32,178,124	19,514,378	1,884,710	2,547,981	23,107,441	1,824,331	1,772,890	50,850	51,060	646,447	46,155	40,008
$15,000 under $20,000	10,998,194	28,403,468	16,893,226	1,144,550	1,545,136	19,802,132	1,130,679	2,152,123	34,471	35,682	592,036	33,192	50,216
$20,000 or more	33,807,515	106,361,215	61,193,340	2,615,072	3,631,904	117,390,833	2,602,189	28,604,088	69,531	70,075	2,749,282	66,851	552,728

Footnote(s) at end of table.

Table 2.3—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	Total					Exemptions for dependents									
						Exemptions for children at home					Exemptions for children away from home				
				Total income tax					Total income tax					Total income tax	
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total	**38,184,418**	**76,716,320**	**926,161,191**	**31,748,343**	**141,383,517**	**35,833,355**	**70,768,617**	**872,877,782**	**29,594,714**	**132,110,125**	**1,493,102**	**2,285,356**	**40,328,042**	**1,340,267**	**7,048,696**
No adjusted gross income	328,566	690,326	—11,021,265	7,685	76,057	311,259	651,848	—10,489,484	7,273	69,399	13,580	20,710	—574,692	313	8,612
$1 under $1,000	303,147	541,913	168,609	*580	*614	295,827	521,501	165,330	*580	*614	*5,519	*7,912	*2,738	—	—
$1,000 under $2,000	499,364	835,769	762,171	*912	*1,095	483,093	804,845	739,358	*901	*1,053	*7,685	*12,239	*9,999	**	**
$2,000 under $3,000	531,002	987,406	1,330,469	*20	*974	506,648	935,712	1,268,073	*20	*974	20,144	26,774	51,090	—	—
$3,000 under $4,000	651,490	1,149,557	2,296,609	8,877	6,785	621,419	1,087,778	2,187,735	*8,865	*6,566	19,683	26,737	71,033	**13	**242
$4,000 under $5,000	765,229	1,347,097	3,460,780	48,598	4,875	710,701	1,235,191	3,214,684	26,903	3,689	23,715	30,027	106,974	*11,642	*743
$5,000 under $6,000	951,480	1,728,899	5,233,020	105,798	15,353	875,971	1,591,101	4,820,749	44,183	6,947	22,778	29,184	126,354	17,336	2,892
$6,000 under $7,000	950,034	1,726,866	6,195,049	141,625	34,893	875,742	1,561,485	5,709,817	80,304	19,703	22,663	50,210	148,369	11,422	2,400
$7,000 under $8,000	1,056,690	2,060,488	7,943,563	362,428	74,776	992,280	1,913,951	7,464,284	307,584	53,353	34,359	45,106	254,288	23,311	9,490
$8,000 under $9,000	1,038,579	1,975,078	8,838,556	689,309	212,520	963,909	1,771,907	8,201,142	618,974	174,950	29,739	41,332	252,078	24,560	11,499
$9,000 under $10,000	1,094,647	2,212,896	10,394,550	922,891	403,047	994,868	1,975,476	9,448,765	831,008	344,057	51,901	76,846	492,707	42,626	29,060
$10,000 under $11,000	1,044,821	2,059,437	10,958,097	968,206	583,056	963,376	1,857,506	10,101,670	890,625	519,327	30,872	67,765	324,913	26,366	21,969
$11,000 under $12,000	1,067,534	2,100,029	12,273,495	990,964	732,397	974,802	1,890,430	11,209,664	902,790	640,042	36,117	59,708	416,523	32,689	32,298
$12,000 under $13,000	978,043	1,924,813	12,225,070	923,969	812,796	888,752	1,725,407	11,108,062	834,929	714,775	38,949	60,420	483,190	38,698	41,187
$13,000 under $14,000	995,158	1,945,742	13,437,278	947,402	990,898	921,515	1,769,765	12,438,239	874,197	892,278	43,791	65,295	596,773	43,308	59,981
$14,000 under $15,000	1,045,235	2,034,684	15,165,091	1,010,082	1,226,609	950,537	1,832,286	13,791,800	915,384	1,076,904	41,908	60,820	604,511	39,059	60,180
$15,000 under $16,000	996,773	1,980,784	15,445,449	962,282	1,298,769	918,821	1,801,415	14,237,235	885,736	1,158,521	37,953	55,695	591,166	37,181	61,224
$16,000 under $17,000	983,458	1,929,292	16,212,218	957,605	1,415,817	926,433	1,768,442	15,273,966	902,329	1,310,582	38,173	59,840	627,558	34,215	58,734
$17,000 under $18,000	1,022,802	2,067,533	17,898,893	999,164	1,672,136	950,533	1,862,039	16,633,171	927,955	1,505,941	48,737	71,036	854,603	48,251	104,142
$18,000 under $19,000	954,290	1,893,397	17,655,901	935,581	1,709,069	865,168	1,721,792	16,003,386	846,815	1,501,884	34,917	50,179	648,871	34,571	83,099
$19,000 under $20,000	1,012,381	2,058,418	19,724,676	993,682	1,973,363	931,438	1,868,650	18,151,289	914,448	1,766,948	41,634	55,527	809,994	41,180	107,741
$20,000 under $25,000	4,840,619	9,834,815	108,641,442	4,788,940	12,126,683	4,570,457	9,121,188	102,526,584	4,521,455	11,257,983	191,478	304,811	4,319,331	188,523	575,882
$25,000 under $30,000	4,241,914	8,860,300	116,412,949	4,206,559	14,801,699	4,034,355	8,302,615	110,712,918	3,999,580	13,913,197	161,753	228,650	4,443,320	161,172	659,541
$30,000 under $40,000	5,734,128	11,993,077	198,153,923	5,710,910	29,646,329	5,472,132	11,211,540	189,166,647	5,450,397	28,057,922	242,717	386,874	8,362,320	241,788	1,354,897
$40,000 under $50,000	2,615,243	5,457,328	115,709,869	2,595,292	20,134,784	2,491,924	5,092,461	110,194,788	2,472,589	19,070,497	113,351	172,722	5,035,672	112,582	898,609
$50,000 under $75,000	1,715,317	3,612,856	100,439,451	1,705,281	20,701,104	1,619,869	3,318,449	94,744,547	1,609,999	19,401,426	98,121	155,897	5,800,964	97,832	1,205,465
$75,000 under $100,000	389,511	849,922	33,173,043	388,143	8,343,111	366,660	785,328	31,233,652	365,418	7,824,017	20,197	29,482	1,711,903	19,973	435,486
$100,000 under $200,000	303,259	690,726	39,784,758	301,995	11,912,232	286,537	636,354	37,573,540	285,276	11,219,764	16,576	26,973	2,147,387	16,572	622,671
$200,000 under $500,000	64,477	146,176	18,027,711	64,347	6,611,108	59,938	133,787	16,689,904	59,817	6,113,886	3,481	5,555	990,562	3,473	343,496
$500,000 under $1,000,000	6,940	15,541	4,593,498	6,930	1,852,429	6,330	13,830	4,188,184	6,320	1,686,855	461	773	303,413	461	118,144
$1,000,000 or more	2,287	5,155	4,626,269	2,286	2,008,136	2,061	4,538	4,168,082	2,060	1,796,071	150	257	314,130	150	139,008
All returns, summary:															
Under $5,000	3,078,798	5,552,068	—3,002,628	66,672	90,400	2,928,947	5,236,875	—2,914,304	44,542	82,295	90,326	124,399	—332,858	11,968	9,597
$5,000 under $10,000	5,091,430	9,704,227	38,604,737	2,222,051	740,588	4,702,770	8,813,920	35,644,757	1,882,053	599,011	161,440	242,678	1,273,795	119,255	55,342
$10,000 under $15,000	5,130,791	10,064,705	64,059,032	4,840,623	4,345,757	4,698,982	9,075,394	58,649,436	4,417,925	3,843,326	191,637	314,008	2,425,910	180,120	215,616
$15,000 under $20,000	4,969,704	9,929,424	86,937,138	4,848,314	8,069,155	4,592,393	9,022,338	80,299,047	4,477,283	7,243,876	201,414	292,277	3,532,192	195,398	414,940
$20,000 or more	19,913,695	41,465,896	739,562,912	19,770,683	128,137,616	18,910,263	38,620,090	701,198,847	18,772,911	120,341,618	848,285	1,311,994	33,429,002	842,526	6,353,201

Footnote(s) at end of table.

Table 2.3—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 parents					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
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Total	**1,442,486**	**1,634,183**	**37,030,375**	**1,285,264**	**6,140,364**	**1,486,778**	**2,028,164**	**30,130,575**	**1,281,737**	**4,056,823**
No adjusted gross income	5,757	7,236	—378,443	153	3,734	9,700	10,532	—224,842	207	3,172
$1 under $1,000	*5,901	*5,901	*2,499	—	—	*6,599	*6,599	*3,310	—	—
$1,000 under $2,000	*2,941	*2,941	*3,648	*10	*20	*12,008	*15,744	*17,512	—	—
$2,000 under $3,000	14,975	14,975	38,678	—	—	*8,943	*9,945	*23,652	—	—
$3,000 under $4,000	10,230	10,722	36,915	—	—	14,116	24,320	50,838	—	—
$4,000 under $5,000	32,053	41,957	147,180	*5,989	*588	30,273	39,922	133,628	*4,065	*77
$5,000 under $6,000	35,875	45,709	197,993	18,506	1,948	54,056	62,905	293,773	30,190	3,749
$6,000 under $7,000	45,670	48,380	303,643	29,796	8,303	45,738	66,791	296,366	25,861	5,526
$7,000 under $8,000	29,607	33,498	223,106	*14,714	*4,621	52,350	67,933	393,392	28,542	9,427
$8,000 under $9,000	45,754	49,702	392,494	33,819	11,898	82,654	112,137	698,797	62,473	23,644
$9,000 under $10,000	41,909	50,225	397,860	32,963	17,434	74,364	110,349	700,368	60,793	28,985
$10,000 under $11,000	50,014	58,265	527,684	45,448	34,679	55,926	75,901	589,228	52,191	32,571
$11,000 under $12,000	49,084	59,164	561,172	46,550	36,006	69,811	90,727	801,785	64,149	48,327
$12,000 under $13,000	44,366	51,219	559,670	41,799	40,986	56,217	87,767	700,578	52,612	47,945
$13,000 under $14,000	36,754	45,231	496,666	34,677	37,866	44,385	65,451	598,746	42,811	40,548
$14,000 under $15,000	54,415	57,975	786,924	53,696	71,226	61,523	83,603	894,336	59,651	75,379
$15,000 under $16,000	40,797	47,051	632,669	40,366	54,554	50,173	76,623	777,890	49,553	74,301
$16,000 under $17,000	34,275	40,516	563,480	30,504	52,178	42,003	60,494	690,714	41,252	58,119
$17,000 under $18,000	39,051	42,727	681,779	38,534	68,482	62,710	91,731	1,096,711	59,655	95,105
$18,000 under $19,000	51,326	54,707	951,991	51,316	103,142	53,151	66,719	984,657	53,151	112,037
$19,000 under $20,000	61,103	73,812	1,188,390	61,103	131,246	43,728	60,429	850,250	42,020	88,921
$20,000 under $25,000	171,452	194,844	3,898,386	168,037	445,510	165,972	213,972	3,717,385	165,055	421,041
$25,000 under $30,000	138,645	158,018	3,797,830	138,152	481,371	123,608	171,017	3,389,646	121,931	394,939
$30,000 under $40,000	178,974	193,901	6,189,988	178,726	959,994	153,935	200,762	5,307,405	152,799	806,676
$40,000 under $50,000	104,350	113,817	4,664,319	103,448	841,003	57,592	78,328	2,559,994	57,542	410,067
$50,000 under $75,000	78,148	88,065	4,663,474	77,923	971,902	37,990	50,445	2,220,293	37,987	462,273
$75,000 under $100,000	19,544	21,804	1,691,484	19,525	442,168	7,682	13,308	645,474	7,681	158,837
$100,000 under $200,000	14,890	16,715	2,000,383	14,890	616,661	7,361	10,684	1,003,282	7,360	295,052
$200,000 under $500,000	3,970	4,358	1,158,274	3,964	425,757	1,841	2,476	542,424	1,838	197,945
$500,000 under $1,000,000	485	550	323,450	485	131,247	264	388	177,747	263	72,931
$1,000,000 or more	171	198	326,791	171	145,841	105	162	195,234	105	89,228
All returns, summary:										
Under $5,000	71,857	83,732	—149,524	6,152	4,341	81,639	107,062	4,099	4,272	3,249
$5,000 under $10,000	198,815	227,514	1,515,096	129,798	44,204	309,162	420,115	2,382,697	207,859	71,331
$10,000 under $15,000	234,633	271,854	2,932,117	222,170	220,763	287,862	403,449	3,584,673	271,414	244,771
$15,000 under $20,000	226,552	258,813	4,018,308	221,823	409,602	251,765	355,996	4,400,221	245,631	428,482
$20,000 or more	710,629	792,270	28,714,378	705,321	5,461,455	556,350	741,542	19,758,884	552,561	3,308,990

Footnote(s) at end of table.

Table 2.3—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	Number of returns	Number of exemptions other than age or blindness	Adjusted gross income less deficit	Number of exemptions other than age or blindness: Total: 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
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Total	**95,396,123**	**217,869,053**	**1,772,604,303**	**84,208,807**	**1,486,100,497**	**14,776,473**	**44,304,850**	**9,978,770**	**31,050,979**	**48,909,907**	**211,147,977**	**76,724,724**	**284,128,989**
No adjusted gross income	809,245	1,997,380	—18,511,213	309,921	3,838,902	676,623	—18,476,453	267,322	1,848,372	503,545	—5,722,035	15,310	135,944
$1 under $1,000	2,675,489	3,401,252	1,558,371	2,377,311	1,752,444	202,394	—318,048	50,127	58,841	432,914	65,133	670	1,896
$1,000 under $2,000	3,941,113	5,051,650	5,914,102	3,510,931	5,528,194	236,841	—178,445	78,812	94,489	818,935	469,864	175,449	14,792
$2,000 under $3,000	3,914,658	5,292,183	9,777,743	3,506,244	8,932,543	288,920	—103,337	112,513	51,432	926,153	897,105	176,719	28,673
$3,000 under $4,000	3,767,056	5,419,759	13,199,983	3,274,336	11,467,562	366,875	279,052	150,782	75,660	1,063,924	1,377,709	1,858,362	121,175
$4,000 under $5,000	3,638,815	5,581,070	16,380,666	3,093,940	13,723,577	347,739	331,452	138,057	73,356	1,175,681	2,252,280	2,457,604	394,875
$5,000 under $6,000	3,682,533	6,192,094	20,237,529	3,056,522	16,290,600	359,242	571,929	142,613	98,874	1,270,600	3,276,127	2,447,080	702,317
$6,000 under $7,000	3,569,408	6,119,834	23,209,270	2,941,471	18,418,884	344,677	698,798	187,603	238,679	1,289,934	3,852,909	2,487,837	1,059,147
$7,000 under $8,000	3,719,113	6,771,337	27,897,291	3,090,331	22,562,581	380,262	616,309	201,632	169,020	1,338,165	4,549,382	2,865,391	1,514,727
$8,000 under $9,000	3,347,407	6,365,528	28,443,738	2,822,373	23,283,785	396,974	632,161	174,266	146,107	1,247,505	4,381,685	2,924,921	1,791,680
$9,000 under $10,000	3,332,417	6,615,997	31,658,241	2,785,474	25,634,895	344,020	829,224	189,273	210,368	1,278,109	4,983,754	3,111,228	2,345,250
$10,000 under $11,000	3,181,727	6,299,568	33,393,132	2,707,123	27,540,781	336,478	717,160	197,728	264,317	1,289,282	4,870,874	3,062,212	2,805,573
$11,000 under $12,000	3,018,829	6,148,274	34,683,419	2,594,500	28,651,977	364,511	1,008,884	181,764	105,074	1,270,632	4,917,484	2,910,390	3,151,719
$12,000 under $13,000	2,802,404	5,800,095	35,019,396	2,424,081	28,962,206	339,928	835,191	192,838	222,712	1,247,701	4,999,287	2,722,761	3,379,989
$13,000 under $14,000	2,702,730	5,711,234	36,478,831	2,387,460	30,951,384	344,470	1,054,411	186,818	114,325	1,170,603	4,358,711	2,639,672	3,768,156
$14,000 under $15,000	2,487,470	5,619,912	36,069,452	2,209,847	30,780,292	325,484	953,130	193,589	150,538	1,181,396	4,185,492	2,435,070	3,832,897
$15,000 under $16,000	2,404,032	5,556,749	37,245,087	2,153,321	31,735,379	337,713	1,049,910	186,351	162,339	1,187,151	4,297,459	2,354,551	4,114,571
$16,000 under $17,000	2,244,954	5,307,313	37,011,591	2,014,713	32,141,961	313,106	802,326	181,769	168,319	1,121,319	3,898,984	2,210,881	4,240,497
$17,000 under $18,000	2,223,470	5,508,662	38,902,683	1,979,074	33,001,010	330,442	1,225,079	204,954	123,096	1,160,649	4,553,498	2,191,215	4,546,180
$18,000 under $19,000	2,068,087	5,110,935	38,258,604	1,849,463	32,455,886	329,049	1,156,650	207,735	221,658	1,151,131	4,424,410	2,042,724	4,680,598
$19,000 under $20,000	2,057,651	5,338,991	40,118,118	1,889,927	35,111,331	319,892	1,003,136	191,824	252,771	1,136,669	3,750,881	2,034,411	4,990,357
$20,000 under $25,000	9,117,136	25,063,072	204,221,215	8,427,126	180,006,166	1,517,763	5,085,572	935,486	1,051,865	5,586,629	18,077,612	9,029,708	27,182,168
$25,000 under $30,000	7,205,282	21,735,279	197,424,953	6,754,838	176,184,656	1,324,136	4,842,201	909,274	1,129,652	5,190,709	15,268,444	7,161,297	28,474,945
$30,000 under $40,000	9,205,336	29,273,109	317,416,140	8,631,442	279,672,008	1,797,756	9,338,295	1,508,673	1,828,119	7,335,322	26,577,718	9,172,708	51,745,181
$40,000 under $50,000	4,182,389	13,445,816	185,322,655	3,859,499	157,625,182	1,027,380	6,995,510	1,033,390	1,873,201	3,653,465	18,828,761	4,156,690	34,847,183
$50,000 under $75,000	2,796,836	8,973,003	164,256,670	2,488,369	127,562,722	1,023,664	10,347,502	1,130,775	3,195,346	2,607,326	23,151,100	2,781,632	36,299,454
$75,000 under $100,000	645,884	2,078,424	55,099,048	540,698	37,634,488	351,336	5,353,359	373,989	1,920,060	626,963	10,191,141	643,517	14,715,265
$100,000 under $200,000	516,516	1,665,170	67,717,126	418,425	41,706,478	340,126	5,580,564	353,962	4,312,620	509,721	16,117,464	514,804	21,505,796
$200,000 under $500,000	118,092	367,829	33,256,723	94,613	17,150,220	91,649	1,541,592	96,543	4,361,657	117,758	10,203,254	117,889	12,749,893
$500,000 under $1,000,000	14,758	42,806	9,815,188	11,433	3,606,806	12,426	203,262	13,345	2,317,290	14,737	3,687,830	14,741	4,100,676
$1,000,000 or more	5,286	14,728	11,128,551	4,001	2,185,597	4,597	328,472	4,963	4,210,820	5,279	4,403,662	5,280	4,887,456
All returns, summary:													
Under $5,000	18,746,376	26,743,294	28,319,652	16,072,683	45,243,223	2,119,392	—18,465,777	797,613	2,202,150	4,921,152	—659,944	4,684,114	697,354
$5,000 under $10,000	17,650,878	32,064,790	131,446,070	14,696,171	106,190,745	1,825,175	3,348,421	895,387	863,048	6,424,313	21,043,857	13,836,457	7,413,101
$10,000 under $15,000	14,193,160	29,579,083	175,644,230	12,323,011	146,886,640	1,710,871	4,568,776	952,737	856,966	6,159,614	23,331,848	13,770,105	16,938,334
$15,000 under $20,000	10,998,194	26,822,650	191,536,083	9,886,498	164,445,567	1,630,202	5,237,100	972,633	928,183	5,756,919	20,925,232	10,833,782	22,572,204
$20,000 or more	33,807,515	102,659,236	1,245,658,269	31,230,444	1,023,334,323	7,490,833	49,616,330	6,360,400	26,200,632	25,647,909	146,506,985	33,600,266	236,507,996

Footnote(s) at end of table.

Table 2.3—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	Number of exemptions other than age or blindness: 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
	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
Total	**39,701,240**	**399,136,979**	**34,286,946**	**316,681,351**	**2,735,324**	**5,338,046**	**2,579,646**	**5,138,447**	**15,649,387**	**71,979,136**	**29,518,705**	**60,469,840**
No adjusted gross income	275,355	—2,818,761	71,806	573,184	186,049	—2,694,251	54,288	262,756	140,487	—960,450	2,265	17,309
$1 under $1,000	2,269,975	1,329,889	2,065,461	1,301,962	107,521	—13,810	24,357	14,022	321,532	27,716	*40	*96
$1,000 under $2,000	3,304,806	4,939,028	2,958,093	4,376,514	128,188	41,420	55,112	41,658	690,960	479,435	174,514	11,714
$2,000 under $3,000	3,179,209	7,932,541	2,884,314	7,118,996	152,560	109,085	89,295	5,453	734,886	699,008	176,098	27,320
$3,000 under $4,000	2,854,750	9,984,093	2,546,041	8,697,795	179,396	322,083	91,107	50,715	784,911	913,499	1,844,405	111,033
$4,000 under $5,000	2,578,507	11,588,125	2,194,295	9,606,526	144,755	223,074	85,468	27,207	845,552	1,731,318	2,406,360	389,073
$5,000 under $6,000	2,340,115	12,849,859	1,918,895	10,201,691	122,416	296,416	68,430	30,369	843,954	2,321,383	2,252,160	679,433
$6,000 under $7,000	2,182,883	14,177,771	1,820,035	11,342,480	117,398	299,446	102,368	141,388	791,923	2,394,458	2,112,566	994,955
$7,000 under $8,000	2,155,949	16,150,128	1,820,046	13,248,683	109,201	272,162	110,876	65,652	730,875	2,563,630	2,119,995	1,367,600
$8,000 under $9,000	1,750,369	14,863,063	1,496,539	12,384,811	96,843	224,845	79,182	35,101	610,408	2,218,306	1,732,145	1,427,181
$9,000 under $10,000	1,736,756	16,500,675	1,479,308	13,557,841	92,610	242,218	76,385	70,272	652,152	2,630,344	1,720,601	1,736,391
$10,000 under $11,000	1,610,883	16,906,372	1,387,215	14,147,759	89,948	265,563	79,058	96,108	644,309	2,396,942	1,595,804	1,920,421
$11,000 under $12,000	1,518,898	17,439,271	1,313,958	14,536,761	106,374	307,304	68,724	393	648,738	2,594,814	1,504,440	2,102,561
$12,000 under $13,000	1,302,664	16,277,106	1,149,767	14,065,682	70,284	126,582	76,170	37,993	542,782	2,046,848	1,287,161	2,082,735
$13,000 under $14,000	1,231,002	16,605,895	1,090,227	14,450,520	76,987	226,355	76,413	18,459	527,506	1,910,562	1,226,254	2,243,193
$14,000 under $15,000	988,251	14,327,140	873,912	12,295,969	66,607	190,012	73,978	48,419	463,795	1,792,740	977,423	2,032,247
$15,000 under $16,000	903,551	13,984,080	794,634	11,810,259	52,488	142,491	59,374	54,131	465,361	1,977,199	899,347	2,060,513
$16,000 under $17,000	824,149	13,592,252	746,029	12,086,180	53,287	109,068	65,410	40,802	410,834	1,356,202	819,713	2,109,932
$17,000 under $18,000	712,993	12,468,384	638,098	10,552,406	55,366	162,211	72,211	46,961	417,754	1,706,806	711,656	1,985,210
$18,000 under $19,000	699,348	12,935,998	612,620	10,760,083	48,215	170,440	66,374	55,864	409,674	1,949,610	696,807	2,120,616
$19,000 under $20,000	602,012	11,741,875	529,286	9,809,408	49,603	79,317	57,409	64,146	358,643	1,789,004	601,154	1,999,341
$20,000 under $25,000	2,206,806	49,183,075	1,945,827	41,065,814	181,094	679,496	273,361	285,279	1,493,053	7,152,486	2,195,612	9,037,643
$25,000 under $30,000	1,107,978	30,134,849	974,882	24,768,508	120,898	462,479	223,341	216,255	859,306	4,687,607	1,106,048	6,038,447
$30,000 under $40,000	798,222	27,239,233	628,578	18,294,660	147,929	1,021,231	247,416	394,355	715,893	7,528,987	793,297	6,027,382
$40,000 under $50,000	289,935	12,797,124	194,218	7,110,890	72,830	701,771	128,806	267,531	273,410	4,716,932	289,259	3,110,683
$50,000 under $75,000	175,396	10,414,453	103,761	4,423,307	59,652	661,357	102,855	620,703	170,689	4,709,086	173,488	2,901,890
$75,000 under $100,000	41,614	3,564,187	21,508	1,356,140	16,742	225,489	26,346	220,805	41,465	1,761,752	41,544	1,129,669
$100,000 under $200,000	45,260	5,917,139	21,598	1,718,753	21,834	271,812	34,305	592,960	44,995	3,333,615	45,022	2,169,444
$200,000 under $500,000	11,024	3,146,924	4,851	663,495	6,511	113,112	9,010	501,322	11,013	1,868,995	11,003	1,314,418
$500,000 under $1,000,000	1,747	1,178,916	795	188,560	1,179	25,947	1,510	259,862	1,745	704,548	1,744	517,424
$1,000,000 or more	783	1,786,294	349	165,713	559	73,320	707	571,505	782	975,756	780	803,967
All returns, summary:												
Under $5,000	14,462,602	32,954,916	12,720,010	31,674,977	898,469	—2,012,399	399,627	401,812	3,518,328	2,890,526	4,603,682	556,546
$5,000 under $10,000	10,166,072	74,541,496	8,534,823	60,735,507	538,468	1,335,087	437,241	342,782	3,629,312	12,128,120	9,937,467	6,205,560
$10,000 under $15,000	6,651,698	81,555,783	5,815,079	69,496,691	410,200	1,115,815	374,343	201,371	2,827,130	10,741,906	6,591,082	10,381,156
$15,000 under $20,000	3,742,053	64,722,590	3,320,667	55,018,336	258,959	663,528	320,778	261,905	2,062,266	8,778,821	3,728,677	10,275,612
$20,000 or more	4,678,815	145,362,194	3,896,367	99,755,839	629,228	4,236,016	1,047,657	3,930,578	3,612,351	37,439,762	4,657,797	33,050,966

Footnote(s) at end of table.

Table 2.3—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	Number of exemptions other than age or blindness: Two											
	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
	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
Total	**22,931,821**	**516,402,893**	**18,849,472**	**380,493,405**	**4,565,006**	**13,109,612**	**3,555,802**	**13,046,081**	**15,013,304**	**109,753,795**	**19,319,953**	**91,280,178**
No adjusted gross income	225,308	—5,084,463	92,740	1,086,944	198,811	—5,503,307	76,822	590,808	157,180	—1,258,908	5,609	44,239
$1 under $1,000	212,876	116,336	140,873	159,914	57,143	—141,447	12,683	13,083	68,829	84,786	*50	*1,186
$1,000 under $2,000	378,500	575,382	317,988	560,381	60,183	—62,463	14,598	22,448	90,242	55,016	*23	*1,982
$2,000 under $3,000	396,960	1,002,498	315,681	935,152	77,572	—139,423	18,566	31,141	134,866	175,628	*601	*378
$3,000 under $4,000	508,257	1,786,891	386,328	1,378,097	97,405	—2,057	34,313	27,527	205,508	383,323	13,538	6,515
$4,000 under $5,000	564,583	2,547,493	454,726	1,968,683	105,091	77,825	31,815	36,860	211,300	464,125	48,168	3,454
$5,000 under $6,000	703,616	3,870,596	570,894	2,856,599	106,419	81,082	51,219	57,319	302,112	875,596	165,198	20,558
$6,000 under $7,000	743,528	4,834,266	544,061	3,251,786	96,896	181,517	50,284	40,370	350,887	1,360,593	330,538	57,852
$7,000 under $8,000	793,505	5,953,994	573,701	3,973,770	118,232	91,484	60,756	60,860	415,783	1,827,880	616,366	125,871
$8,000 under $9,000	849,519	7,237,084	637,035	4,983,047	147,422	193,397	57,607	52,221	452,091	2,008,419	783,748	288,724
$9,000 under $10,000	773,400	7,345,041	550,047	4,800,845	110,774	241,499	73,094	99,542	418,272	2,203,155	734,422	393,301
$10,000 under $11,000	788,402	8,283,672	585,934	5,652,181	103,889	155,703	80,501	86,538	437,917	2,389,251	758,880	536,772
$11,000 under $12,000	707,993	8,141,263	544,933	5,752,868	105,201	135,753	70,550	63,179	378,020	2,189,464	688,842	617,576
$12,000 under $13,000	757,447	9,467,192	577,805	6,359,728	109,652	209,929	73,755	140,087	450,694	2,757,449	746,477	782,987
$13,000 under $14,000	696,696	9,403,738	561,244	6,801,178	115,046	233,164	70,338	79,985	377,992	2,289,411	683,567	860,024
$14,000 under $15,000	678,509	9,830,017	552,776	7,343,764	105,731	361,947	67,605	70,702	407,749	2,053,604	670,736	956,305
$15,000 under $16,000	664,762	10,302,253	565,824	7,772,076	115,044	309,315	75,010	41,436	410,395	2,179,426	653,561	1,057,282
$16,000 under $17,000	595,591	9,820,952	480,263	7,037,948	95,891	212,938	70,665	70,585	366,704	2,499,480	539,981	1,033,065
$17,000 under $18,000	650,947	11,387,259	524,069	8,410,463	105,491	314,110	76,637	43,686	389,275	2,619,001	643,222	1,263,039
$18,000 under $19,000	538,559	9,962,411	449,157	7,459,664	114,499	283,411	74,167	111,854	361,281	2,107,482	534,446	1,165,710
$19,000 under $20,000	575,908	11,228,949	519,495	9,124,482	91,014	245,577	73,506	68,975	350,908	1,789,915	572,225	1,383,213
$20,000 under $25,000	2,489,818	55,770,606	2,175,975	44,728,358	437,432	1,357,013	329,960	330,295	1,706,112	9,354,940	2,462,403	7,467,332
$25,000 under $30,000	2,090,358	57,247,662	1,874,868	46,559,302	403,454	1,510,277	329,315	491,117	1,619,930	8,686,966	2,083,461	8,743,158
$30,000 under $40,000	2,833,955	97,484,897	2,549,536	79,175,702	564,348	3,148,698	561,694	901,054	2,402,679	14,259,444	2,828,795	17,144,660
$40,000 under $50,000	1,324,321	58,904,243	1,171,433	46,168,336	303,506	2,038,332	360,676	832,659	1,202,495	9,864,917	1,321,252	12,048,247
$50,000 under $75,000	935,437	55,163,108	782,516	37,283,879	350,822	3,269,726	432,932	1,374,334	896,537	13,235,170	932,175	13,136,337
$75,000 under $100,000	226,545	19,356,101	176,593	10,817,479	114,894	1,637,641	150,866	836,454	222,350	6,064,527	225,510	5,509,202
$100,000 under $200,000	173,754	22,754,643	132,500	10,953,741	112,058	1,870,959	130,224	1,819,473	172,454	8,110,471	173,455	7,665,560
$200,000 under $500,000	44,140	12,533,583	33,827	5,112,452	33,828	446,806	37,632	1,857,297	44,123	5,117,029	44,085	4,988,206
$500,000 under $1,000,000	6,308	4,203,443	4,859	1,289,269	5,248	116,465	5,815	989,596	6,300	1,808,112	6,302	1,797,062
$1,000,000 or more	2,319	4,971,782	1,791	735,319	2,010	233,743	2,197	1,804,597	2,319	2,198,123	2,317	2,180,380
All returns, summary:												
Under $5,000	2,286,484	944,137	1,708,336	6,089,171	596,205	—5,770,872	188,797	721,868	867,925	—96,030	67,989	57,755
$5,000 under $10,000	3,863,568	29,240,982	2,875,738	19,866,048	579,743	788,979	292,960	310,311	1,939,145	8,275,644	2,630,272	886,306
$10,000 under $15,000	3,629,047	45,125,883	2,822,692	31,909,718	539,519	1,096,496	362,749	440,490	2,052,372	11,679,179	3,548,502	3,753,664
$15,000 under $20,000	3,025,767	52,701,824	2,538,808	39,804,632	521,939	1,365,351	369,985	336,536	1,878,563	11,195,304	2,993,435	5,902,309
$20,000 or more	10,126,955	388,390,068	8,903,898	282,823,836	2,327,600	15,629,658	2,341,311	11,236,875	8,275,299	78,699,699	10,079,755	80,680,144

Footnote(s) at end of table.

Table 2.3—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	Number of exemptions other than age or blindness: Three											
	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
	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Total	**12,638,997**	**300,342,907**	**11,921,929**	**271,351,475**	**2,601,136**	**8,350,048**	**1,405,876**	**4,557,975**	**6,834,900**	**16,083,409**	**10,575,006**	**48,111,902**
No adjusted gross income	118,529	—3,244,015	56,700	658,645	108,324	—3,103,133	52,909	334,906	80,848	—1,134,433	1,572	16,594
$1 under $1,000	109,276	63,284	102,307	185,217	13,693	—94,539	5,807	5,748	22,032	—33,142	*579	*559
$1,000 under $2,000	131,047	203,995	121,380	258,349	24,702	—62,451	*3,340	*6,988	12,970	1,110	**641	**1,117
$2,000 under $3,000	168,600	415,837	154,370	420,565	26,717	4,169	2,345	5,399	34,667	—14,296	**	**
$3,000 under $4,000	211,958	754,170	181,404	682,558	39,006	36,070	8,425	—27,009	38,389	62,551	*13	*437
$4,000 under $5,000	273,266	1,239,122	249,184	1,168,665	44,912	8,627	10,884	9,624	69,851	52,206	*3,053	*1,911
$5,000 under $6,000	316,975	1,742,549	285,044	1,593,787	56,042	50,822	5,369	6,129	63,764	91,811	29,698	1,765
$6,000 under $7,000	335,436	2,201,138	307,748	1,998,625	48,566	100,202	15,213	25,673	86,611	76,638	40,995	6,092
$7,000 under $8,000	363,780	2,736,321	329,818	2,472,176	61,356	120,805	7,965	31,959	99,497	111,381	106,817	17,317
$8,000 under $9,000	341,146	2,892,749	312,229	2,640,726	60,970	152,973	16,551	17,535	68,341	81,515	271,811	56,264
$9,000 under $10,000	354,878	3,375,623	323,362	3,116,798	52,359	101,677	14,672	2,634	102,483	154,514	332,056	144,026
$10,000 under $11,000	342,196	3,589,773	319,147	3,276,989	54,270	157,398	17,360	36,681	91,990	118,706	325,358	210,165
$11,000 under $12,000	337,413	3,876,165	309,889	3,546,531	59,974	208,279	24,514	26,826	117,280	94,529	315,148	241,379
$12,000 under $13,000	327,078	4,081,952	307,736	3,646,167	58,077	213,472	14,895	14,435	130,985	207,878	320,967	292,488
$13,000 under $14,000	355,480	4,801,800	342,066	4,401,547	56,890	198,393	18,488	7,821	130,712	194,039	340,910	368,583
$14,000 under $15,000	347,115	5,042,048	327,319	4,522,667	61,147	135,204	24,290	19,806	143,028	364,371	340,071	426,113
$15,000 under $16,000	365,317	5,666,208	346,707	5,285,110	78,507	190,220	29,739	45,210	156,922	145,668	349,287	506,195
$16,000 under $17,000	327,497	5,397,348	307,578	5,046,376	60,260	201,294	17,169	35,427	139,540	114,251	322,652	514,521
$17,000 under $18,000	354,303	6,203,996	335,218	5,596,144	57,828	349,906	23,949	31,171	149,438	226,775	351,552	633,659
$18,000 under $19,000	331,744	6,133,717	312,601	5,586,782	65,729	228,894	29,022	5,125	165,262	312,916	327,823	634,087
$19,000 under $20,000	321,320	6,263,191	302,272	5,749,198	66,950	300,363	23,324	75,682	168,733	137,947	312,538	672,768
$20,000 under $25,000	1,696,645	38,082,458	1,648,525	35,554,571	308,783	1,104,058	146,560	183,122	949,539	1,240,707	1,691,887	4,602,319
$25,000 under $30,000	1,330,164	36,439,882	1,288,548	34,481,974	243,333	791,157	115,702	172,628	919,804	994,123	1,326,068	5,054,213
$30,000 under $40,000	1,880,287	64,927,958	1,827,246	60,058,181	353,110	1,799,186	260,894	213,726	1,454,489	2,856,865	1,875,689	10,527,857
$40,000 under $50,000	841,540	37,295,756	819,464	33,677,159	210,212	1,068,259	182,934	331,945	723,443	2,218,394	835,424	7,004,426
$50,000 under $75,000	537,236	31,357,074	510,719	26,734,027	190,444	1,779,552	196,987	463,524	498,831	2,379,971	534,268	6,923,582
$75,000 under $100,000	110,865	9,462,637	99,481	7,171,582	63,631	1,023,738	61,769	290,333	108,608	976,983	110,597	2,524,919
$100,000 under $200,000	86,099	11,236,227	75,003	7,812,340	57,872	972,389	57,085	573,498	85,310	1,878,000	85,957	3,508,999
$200,000 under $500,000	18,725	5,233,462	16,431	3,047,724	14,902	280,697	15,092	638,098	18,656	1,266,944	18,697	1,997,998
$500,000 under $1,000,000	2,175	1,434,026	1,853	611,672	1,926	37,466	1,951	349,528	2,171	435,360	2,172	586,362
$1,000,000 or more	707	1,436,457	580	348,622	644	—5,099	672	623,805	706	469,129	706	635,186
All returns, summary:												
Under $5,000	1,012,676	—567,608	865,345	3,373,998	257,354	—3,211,258	83,710	335,656	258,757	—1,066,004	5,858	20,618
$5,000 under $10,000	1,712,215	12,948,380	1,558,201	11,822,112	279,293	526,479	59,770	83,929	420,696	515,859	781,377	225,464
$10,000 under $15,000	1,709,282	21,391,738	1,606,157	19,393,901	290,358	912,746	99,547	105,569	613,995	979,521	1,642,454	1,538,728
$15,000 under $20,000	1,700,181	29,664,460	1,604,376	27,263,611	329,274	1,270,677	123,203	192,614	779,895	937,557	1,663,852	2,961,231
$20,000 or more	6,504,643	236,905,937	6,267,850	209,497,853	1,444,857	8,851,402	1,039,646	3,840,207	4,761,557	14,716,475	6,481,465	43,365,861

Footnote(s) at end of table.

Table 2.3—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	Number of exemptions other than age or blindness: Four											
	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
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)
Total	**11,405,456**	**315,890,495**	**10,878,224**	**293,095,421**	**2,789,229**	**10,511,260**	**1,436,515**	**4,203,544**	**6,739,569**	**8,080,270**	**9,949,672**	**49,134,594**
No adjusted gross income	96,357	—3,476,075	45,318	800,701	92,625	—3,495,513	43,910	242,344	64,883	—1,023,608	2,681	26,246
$1 under $1,000	49,363	27,861	41,397	53,606	13,687	—20,754	*4,011	*8,059	13,472	—13,050	—	—
$1,000 under $2,000	71,220	108,409	63,068	240,150	15,437	—88,529	3,272	6,820	15,431	—50,032	**52	**186
$2,000 under $3,000	91,919	229,315	80,132	224,984	23,002	—20,671	1,647	2,471	10,428	22,531	**	**
$3,000 under $4,000	111,133	389,769	94,615	424,640	24,352	—57,816	6,842	—15,946	20,092	38,891	*14	*179
$4,000 under $5,000	126,831	574,536	111,520	576,842	32,666	7,014	7,686	—2,372	40,635	—6,948	*21	*159
$5,000 under $6,000	193,299	1,069,368	169,632	1,009,132	43,604	50,735	14,236	—527	39,942	10,029	—	—
$6,000 under $7,000	180,986	1,179,853	162,141	1,078,339	41,773	99,078	9,398	13,451	41,432	—11,014	*3,737	*208
$7,000 under $8,000	226,692	1,698,941	200,600	1,529,268	57,320	77,635	14,609	37,734	54,480	54,304	22,192	3,888
$8,000 under $9,000	235,575	2,003,158	218,020	1,878,725	56,317	60,803	14,425	34,529	70,190	29,101	113,249	17,592
$9,000 under $10,000	257,427	2,439,183	244,972	2,303,988	46,155	100,767	14,729	30,710	63,765	3,718	225,710	56,561
$10,000 under $11,000	230,832	2,410,779	219,379	2,281,187	47,260	108,558	7,686	21,355	61,217	—321	213,517	94,868
$11,000 under $12,000	223,822	2,567,888	209,908	2,329,206	48,504	206,861	10,331	—346	66,683	32,167	207,642	122,363
$12,000 under $13,000	225,713	2,820,212	212,021	2,636,362	55,945	173,914	19,627	17,213	67,778	—7,277	201,791	140,190
$13,000 under $14,000	236,244	3,196,527	223,531	3,015,436	51,720	241,542	12,571	3,102	91,634	—63,553	222,262	194,326
$14,000 under $15,000	263,634	3,820,058	251,318	3,623,291	56,129	171,139	16,621	19,083	97,662	6,545	254,268	263,649
$15,000 under $16,000	273,942	4,243,132	258,174	3,941,566	54,782	261,586	14,432	16,110	100,910	23,869	265,109	318,760
$16,000 under $17,000	294,384	4,855,445	286,500	4,764,260	60,087	114,752	17,923	11,408	129,782	—34,975	281,991	380,209
$17,000 under $18,000	258,381	4,526,677	246,869	4,257,481	58,448	238,780	14,032	23,246	110,257	7,171	247,048	368,209
$18,000 under $19,000	273,214	5,051,245	260,398	4,782,667	54,043	229,795	21,392	25,949	122,625	12,834	266,110	448,599
$19,000 under $20,000	318,159	6,201,135	305,009	5,908,406	68,875	262,414	23,327	31,477	160,374	—1,163	311,756	576,936
$20,000 under $25,000	1,532,388	34,390,369	1,502,923	33,106,833	336,646	922,288	103,680	139,734	845,987	221,514	1,514,668	3,679,542
$25,000 under $30,000	1,541,267	42,348,132	1,507,753	40,315,446	323,739	1,301,970	161,663	140,164	1,062,761	590,553	1,523,136	5,230,966
$30,000 under $40,000	2,114,358	72,998,762	2,072,868	69,725,528	451,920	1,824,105	257,537	190,125	1,624,289	1,259,004	2,107,026	10,688,249
$40,000 under $50,000	1,027,208	45,424,821	996,469	42,178,048	257,851	1,806,642	224,104	192,013	880,684	1,248,119	1,019,742	7,759,712
$50,000 under $75,000	669,470	39,140,094	638,782	34,538,881	239,207	2,694,340	234,091	362,778	610,934	1,544,095	665,531	7,978,058
$75,000 under $100,000	151,498	12,859,544	138,700	10,302,049	83,334	1,472,589	75,137	285,174	143,354	799,732	150,916	3,228,594
$100,000 under $200,000	105,781	13,861,679	94,758	10,216,334	73,556	1,276,561	67,990	692,086	103,614	1,676,698	105,196	4,128,633
$200,000 under $500,000	21,391	5,965,090	18,865	3,854,389	17,546	442,033	16,898	721,010	21,314	947,658	21,341	2,183,752
$500,000 under $1,000,000	2,230	1,466,897	1,931	716,923	2,010	2,759	2,019	358,682	2,227	388,532	2,228	595,933
$1,000,000 or more	738	1,497,690	653	480,754	689	45,883	689	595,906	733	375,147	738	648,027
All returns, summary:												
Under $5,000	546,823	—2,146,184	436,050	2,320,924	201,769	—3,676,269	67,368	241,377	164,941	—1,032,216	2,768	26,770
$5,000 under $10,000	1,093,979	8,390,504	995,365	7,799,451	245,169	389,018	67,397	115,898	269,809	86,137	364,888	78,249
$10,000 under $15,000	1,180,245	14,815,464	1,116,157	13,885,482	259,558	902,014	66,836	60,408	384,974	—32,439	1,099,480	815,395
$15,000 under $20,000	1,418,080	24,877,633	1,356,950	23,654,380	296,235	1,107,327	91,106	108,190	623,948	7,737	1,372,014	2,092,714
$20,000 or more	7,166,329	269,953,078	6,973,702	245,435,185	1,786,498	11,789,170	1,143,808	3,677,671	5,295,897	9,051,051	7,110,522	46,121,466

Footnote(s) at end of table.

Table 2.3—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	Number of exemptions other than age or blindness: Five											
	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
	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)
Total	**5,504,083**	**154,476,733**	**5,232,277**	**144,085,118**	**1,347,227**	**4,285,370**	**654,325**	**2,599,001**	**3,092,576**	**3,507,245**	**4,751,767**	**23,231,546**
No adjusted gross income	61,909	—2,302,932	27,537	438,063	59,805	—2,322,415	27,769	292,682	39,046	—711,262	1,690	17,182
$1 under $1,000	26,678	15,527	20,533	41,417	8,835	—41,333	*3,210	*16,329	6,259	—887	—	—
$1,000 under $2,000	29,792	46,312	27,117	47,252	*1,642	*—3,565	*511	*—359	*4,433	*2,983	*19	*27
$2,000 under $3,000	53,839	138,461	51,783	148,155	5,537	—19,825	*642	*4,859	6,457	5,272	—	—
$3,000 under $4,000	44,164	158,315	34,720	131,955	15,348	13,330	5,338	15,812	6,356	—2,782	—	—
$4,000 under $5,000	54,831	245,053	48,894	223,017	12,664	13,069	*1,438	*1,208	6,343	7,759	**3	**248
$5,000 under $6,000	72,925	398,696	62,920	359,933	19,505	45,579	*1,346	*306	11,828	—7,122	**	**
$6,000 under $7,000	75,296	480,270	69,618	459,701	19,001	10,751	*3,713	*3,596	10,196	6,222	—	—
$7,000 under $8,000	106,528	812,348	97,491	772,346	20,827	53,297	2,691	2,927	24,949	—16,223	*12	*9
$8,000 under $9,000	103,359	877,180	95,513	879,837	25,899	—32,847	5,100	5,812	33,254	24,378	19,237	1,333
$9,000 under $10,000	113,994	1,083,864	96,247	958,463	30,762	118,069	7,400	10,600	25,880	—3,268	78,281	13,465
$10,000 under $11,000	129,312	1,360,211	119,458	1,345,102	31,462	982	10,017	24,252	38,449	—10,126	112,078	33,086
$11,000 under $12,000	141,507	1,629,412	131,262	1,528,421	30,115	95,601	5,317	7,247	38,939	—1,856	126,813	51,724
$12,000 under $13,000	96,566	1,207,636	89,667	1,142,825	25,652	57,719	6,452	12,472	33,945	—5,380	89,027	50,110
$13,000 under $14,000	97,607	1,313,637	89,121	1,199,353	24,307	93,071	4,575	2,188	29,021	19,026	91,502	68,835
$14,000 under $15,000	120,529	1,749,171	117,136	1,750,776	23,582	49,993	8,011	—937	44,521	—50,661	110,737	99,475
$15,000 under $16,000	111,311	1,727,254	107,530	1,662,511	20,902	59,024	3,917	7,555	30,376	—1,837	106,575	112,670
$16,000 under $17,000	135,920	2,233,241	129,921	2,167,150	29,755	89,817	8,191	—2,447	56,017	—21,280	130,604	142,079
$17,000 under $18,000	152,919	2,674,838	144,383	2,624,249	35,198	95,618	12,036	—26,248	61,671	—18,781	150,087	200,117
$18,000 under $19,000	146,746	2,717,555	140,109	2,549,099	29,365	144,395	12,129	21,216	64,874	2,845	141,907	217,416
$19,000 under $20,000	154,149	2,999,981	150,686	2,914,397	29,134	45,400	8,442	4,809	66,245	35,374	153,694	243,284
$20,000 under $25,000	749,436	16,881,615	729,871	16,242,035	170,148	565,038	49,011	77,592	386,498	—3,050	735,905	1,608,232
$25,000 under $30,000	765,627	21,078,010	746,867	20,272,291	160,636	497,420	55,194	86,064	483,852	222,234	755,427	2,391,469
$30,000 under $40,000	1,038,171	36,016,917	1,023,510	34,618,627	177,946	946,414	121,169	50,722	764,503	401,153	1,031,873	4,964,409
$40,000 under $50,000	455,200	20,113,917	446,100	18,588,970	112,947	848,137	91,266	138,364	382,981	538,445	452,268	3,334,199
$50,000 under $75,000	311,464	18,313,841	295,739	15,973,003	116,833	1,185,921	106,513	274,075	284,486	880,843	310,064	3,554,196
$75,000 under $100,000	73,058	6,215,320	65,767	4,868,900	49,366	709,680	38,398	209,457	70,898	427,282	72,925	1,447,531
$100,000 under $200,000	65,112	8,567,720	58,218	6,661,809	46,464	806,710	41,625	356,135	64,241	743,065	64,938	2,520,424
$200,000 under $500,000	14,356	4,036,226	13,023	2,790,957	11,980	182,858	11,279	424,476	14,282	637,935	14,326	1,457,892
$500,000 under $1,000,000	1,364	907,588	1,183	464,646	1,223	14,005	1,230	224,639	1,362	204,297	1,361	365,342
$1,000,000 or more	414	779,549	353	259,855	387	—36,546	395	353,596	414	202,643	414	338,791
All returns, summary:												
Under $5,000	271,213	—1,699,264	210,584	1,029,860	103,831	—2,360,739	38,908	330,531	68,894	—698,916	1,710	17,265
$5,000 under $10,000	472,102	3,652,359	421,789	3,430,280	115,994	194,849	20,250	23,241	106,107	3,988	97,532	15,000
$10,000 under $15,000	585,521	7,260,068	546,644	6,966,478	135,118	297,366	34,372	45,222	184,875	—48,997	530,157	301,230
$15,000 under $20,000	701,045	12,352,868	672,629	11,917,406	144,354	434,255	44,715	4,885	279,183	—3,679	682,867	915,567
$20,000 or more	3,474,202	132,910,703	3,380,631	120,741,094	847,930	5,719,638	516,080	2,195,122	2,453,517	4,254,849	3,439,501	21,982,484

Footnote(s) at end of table.

Table 2.3—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	Number of exemptions other than age or blindness: 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[3]		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)
Total	**3,214,526**	**21,244,941**	**86,354,296**	**3,039,959**	**80,393,728**	**738,551**	**2,710,514**	**346,606**	**1,505,932**	**1,580,171**	**1,744,123**	**2,609,621**	**11,900,929**
No adjusted gross income	31,787	220,849	—1,584,967	15,820	281,365	31,009	—1,357,835	11,624	124,876	21,101	—633,373	1,493	14,375
$1 under $1,000	7,321	46,855	5,474	*6,740	*10,329	*1,515	*—6,164	*59	*1,599	*790	*—290	**	**
$1,000 under $2,000	25,748	162,863	40,977	23,285	45,547	6,689	—2,857	*1,979	*16,934	4,899	—18,648	**204	**273
$2,000 under $3,000	24,131	176,383	59,091	19,964	84,692	3,532	—36,671	*18	*2,110	*4,849	*8,960	*17	*522
$3,000 under $4,000	36,794	247,269	126,745	31,228	152,516	11,368	—32,558	4,757	24,560	8,668	—17,773	**393	**3,232
$4,000 under $5,000	40,797	272,120	186,336	35,321	179,844	7,651	1,843	*766	*828	2,000	3,820	**	**
$5,000 under $6,000	55,603	356,001	306,461	49,137	269,458	11,256	47,294	*2,013	*5,279	9,000	—15,570	**23	**409
$6,000 under $7,000	51,279	343,163	335,972	37,868	287,953	21,043	7,804	6,627	14,201	8,885	26,013	**	**
$7,000 under $8,000	72,659	497,630	545,560	68,675	566,337	13,326	926	*4,735	*—30,113	12,581	8,410	*9	*42
$8,000 under $9,000	67,439	433,588	570,504	63,037	516,638	9,523	32,990	*1,401	*909	13,221	19,966	*4,731	*564
$9,000 under $10,000	95,962	668,129	913,854	91,538	896,960	11,360	24,994	*2,993	*—3,390	15,557	—4,710	20,158	1,506
$10,000 under $11,000	80,102	515,405	842,326	75,990	837,563	9,649	28,957	*3,106	*—616	15,400	—23,578	56,575	10,261
$11,000 under $12,000	89,196	598,328	1,029,419	84,550	958,190	14,343	55,086	*2,328	*7,775	20,972	8,367	67,505	16,117
$12,000 under $13,000	92,936	615,621	1,165,298	87,085	1,111,442	20,318	53,575	1,939	512	21,517	—231	77,338	31,480
$13,000 under $14,000	85,701	587,389	1,157,233	81,271	1,083,351	19,520	61,886	*4,433	*2,770	13,738	9,226	75,177	35,194
$14,000 under $15,000	89,432	576,117	1,301,017	87,386	1,243,825	12,288	44,834	3,084	—6,535	24,641	18,893	81,835	55,108
$15,000 under $16,000	85,149	575,400	1,322,160	80,452	1,263,857	15,990	87,273	*3,879	*—2,103	23,187	—26,866	80,672	59,151
$16,000 under $17,000	67,413	452,355	1,112,353	64,422	1,040,047	13,826	74,456	*2,411	*12,544	18,442	—14,694	65,940	60,691
$17,000 under $18,000	93,927	632,747	1,641,528	90,437	1,560,268	18,111	64,454	6,089	4,281	32,254	12,526	87,650	95,946
$18,000 under $19,000	78,476	512,651	1,457,678	74,578	1,317,591	17,198	99,714	4,651	1,650	27,415	38,723	75,631	94,169
$19,000 under $20,000	86,103	577,822	1,682,989	83,179	1,605,440	14,316	70,065	5,816	7,680	31,766	—197	83,044	114,815
$20,000 under $25,000	441,843	2,909,363	9,913,093	424,005	9,308,556	83,660	457,680	32,914	35,843	205,440	111,015	429,233	787,099
$25,000 under $30,000	369,888	2,462,890	10,176,418	361,920	9,787,134	72,076	278,899	24,059	23,424	245,056	86,961	367,157	1,016,691
$30,000 under $40,000	540,343	3,517,829	18,748,373	529,704	17,799,309	102,503	598,661	59,963	78,137	373,469	272,266	536,028	2,392,625
$40,000 under $50,000	244,135	1,597,737	10,786,794	231,815	9,901,780	70,034	532,370	45,604	110,690	190,452	241,955	240,745	1,589,896
$50,000 under $75,000	167,833	1,079,825	9,868,100	156,852	8,609,625	66,706	756,607	57,397	99,933	145,849	401,935	166,106	1,805,392
$75,000 under $100,000	42,304	279,843	3,641,259	38,649	3,118,337	23,369	284,221	21,473	77,837	40,288	160,864	42,025	875,350
$100,000 under $200,000	40,510	265,421	5,379,718	36,348	4,343,502	28,342	382,133	22,733	278,468	39,107	375,616	40,236	1,512,735
$200,000 under $500,000	8,456	55,006	2,341,438	7,616	1,681,204	6,882	76,086	6,632	219,455	8,370	364,693	8,437	807,627
$500,000 under $1,000,000	934	6,178	624,318	812	335,736	840	6,620	820	134,982	932	146,980	934	238,553
$1,000,000 or more	325	2,164	656,778	275	195,334	308	17,170	303	261,411	325	182,863	325	281,106
All returns, summary:													
Under $5,000	166,578	1,126,339	—1,166,345	132,358	754,294	61,764	—1,434,241	19,203	170,907	42,307	—657,304	2,107	18,401
$5,000 under $10,000	342,942	2,298,511	2,672,351	310,255	2,537,346	66,508	114,009	17,769	—13,114	59,244	34,109	24,921	2,522
$10,000 under $15,000	437,367	2,892,860	5,495,294	416,282	5,234,371	76,118	244,338	14,890	3,907	96,268	12,678	358,430	148,160
$15,000 under $20,000	411,068	2,750,975	7,216,708	393,068	6,787,202	79,441	395,962	22,846	24,052	133,064	9,492	392,937	424,772
$20,000 or more	1,856,571	12,176,256	72,136,289	1,787,996	65,080,515	454,720	3,390,446	271,898	1,320,179	1,249,288	2,345,148	1,831,226	11,307,074

*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 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 and interest in adjusted gross income, rent, royalty, estate or trust net income less loss, pensions and annuities in adjusted gross income, state income tax refunds, alimony, unemployment compensation in adjusted gross income, and other income less loss, less statutory adjustments.
For 1981, includes windfall profit tax refunds less net adjustments for windfall profit tax withheld.
NOTE: Detail may not add to total because of rounding.

Table 2.4—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
			Total	Spouse filing	Spouse not filing			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of returns								
Total returns	**95,396,123**	**45,697,648**	**1,498,875**	**1,439,914**	**58,961**	**8,376,207**	**112,893**	**39,710,500**
Returns with exemptions for:								
Age 65 or over	9,878,319	5,518,157	106,994	103,146	3,848	142,121	3,087	4,107,960
Blindness	232,430	142,081	*2,158	2,158	—	4,179	—	84,012
Dependents:								
Total	38,184,418	28,217,276	502,561	473,693	28,868	7,766,892	112,893	1,584,796
Children at home	35,833,355	27,454,507	438,371	415,427	22,944	7,164,547	112,893	663,037
Children away from home	1,493,102	659,927	52,881	46,769	6,112	116,677	632	662,985
Parents	1,442,486	780,911	13,531	11,726	1,805	535,357	3,807	108,880
Other	1,486,778	717,008	22,905	21,101	1,804	544,701	1,499	200,665
Returns with exemptions for other than age or blindness, total	**95,396,123**	**45,697,648**	**1,498,875**	**1,439,914**	**58,961**	**8,376,207**	**112,893**	**39,710,500**
One	39,701,240	—	966,221	966,221	—	609,315	—	38,125,704
Two	22,931,821	17,480,372	274,955	244,862	30,093	4,138,137	65,153	973,204
Three	12,638,997	9,876,978	155,212	145,493	9,719	2,147,906	19,460	439,441
Four	11,405,456	10,295,383	63,410	46,661	16,749	903,555	20,010	123,098
Five	5,504,083	5,085,698	19,278	16,878	2,400	366,889	6,106	26,112
Six or more	3,214,526	2,959,217	19,799	19,799	—	210,405	2,164	22,941
Number of exemptions								
Total exemptions	**231,222,374**	**159,687,769**	**2,564,510**	**2,390,472**	**174,038**	**22,304,539**	**315,328**	**46,350,228**
Exemptions for taxpayers (and spouse)	141,152,733	91,395,296	1,557,836	1,439,914	117,922	8,376,208	112,893	39,710,500
Exemptions for age 65 or over	13,118,926	8,756,913	108,845	103,146	5,699	142,121	3,087	4,107,960
Exemptions for blindness	234,395	144,046	2,158	2,158	—	4,179	—	84,012
Exemptions for dependents:								
Total	76,716,320	59,391,514	895,671	845,254	50,417	13,782,031	199,348	2,447,756
Children at home	70,768,617	56,505,108	774,356	737,746	36,610	12,280,915	193,324	1,014,914
Children away from home	2,285,356	1,010,259	76,082	65,884	10,198	182,987	718	1,015,310
Parents	1,634,183	890,192	17,467	15,662	1,805	598,706	3,807	124,011
Other	2,028,164	985,955	27,766	25,962	1,804	719,423	1,499	293,521
Other than age or blindness, total	**217,869,053**	**150,786,810**	**2,453,507**	**2,285,168**	**168,339**	**22,158,239**	**312,241**	**42,158,256**
One	39,701,240	—	966,221	966,221	—	609,315	—	38,125,704
Two:								
Taxpayer (and spouse)	40,442,286	34,960,744	305,048	244,862	60,186	4,138,137	65,153	973,204
Dependents	5,421,356	—	244,862	244,862	—	4,138,137	65,153	973,204
Three:								
Taxpayer (and spouse)	22,525,694	19,753,956	164,931	145,493	19,438	2,147,906	19,460	439,441
Dependents	15,391,297	9,876,978	300,705	290,986	*9,719	4,295,812	38,920	878,882
Four:								
Taxpayer (and spouse)	21,717,589	20,590,766	80,159	46,661	33,498	903,556	20,010	123,098
Dependents	23,904,235	20,590,766	173,481	139,983	33,498	2,710,664	60,030	369,294
Five:								
Taxpayer (and spouse)	10,592,181	10,171,396	21,678	16,878	4,800	366,889	6,106	26,112
Dependents	16,928,234	15,257,094	74,712	67,512	*7,200	1,467,556	*24,424	104,448
Six or more:								
Taxpayer (and spouse)	6,173,743	5,918,434	19,799	19,799	—	210,405	2,164	22,941
Dependents	15,071,198	13,666,676	101,911	101,911	—	1,169,862	*10,821	121,928

*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.

Table 2.5 — Returns of Taxpayers Age 65 or Over: Selected Tax Items by Marital Status of Taxpayer

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

Item	All returns, total	Joint returns of husbands and wives				Separate returns of husbands and wives, total	Returns of heads of household, total	Returns of surviving spouses, total	Returns of single persons, total
		Total	Both taxpayers age 65 or over	Primary taxpayer age 65 or over; secondary taxpayer under 65	Secondary taxpayer age 65 or over; primary taxpayer under 65				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	**9,878,319**	**5,518,157**	**3,238,756**	**1,928,367**	**351,034**	**106,994**	**142,121**	***3,087**	**4,107,960**
Adjusted gross income less deficit	**184,223,362**	**122,248,498**	**70,780,301**	**43,805,457**	**7,662,740**	**1,712,168**	**2,132,836**	***48,999**	**58,080,861**
Exemptions:									
Number of exemptions	29,420,536	20,463,021	13,147,238	6,222,752	1,093,031	225,082	406,395	*9,261	8,316,777
Amount	29,415,152	20,461,887	13,146,447	6,222,409	1,093,031	225,082	406,395	*9,261	8,312,528
Returns with zero bracket amount only:									
Number of returns	6,423,591	3,428,807	2,068,377	1,163,957	196,473	54,560	82,215	*241	2,857,768
Zero bracket amount	17,169,289	10,695,100	6,436,904	3,659,167	599,029	88,156	174,425	*819	6,210,788
Returns with itemized deductions:									
Number of returns	2,922,205	1,734,115	929,660	664,852	139,603	46,205	49,492	*2,846	1,089,547
Total itemized deductions	25,639,871	16,707,910	9,327,133	6,297,879	1,082,898	318,301	331,743	*21,757	8,260,160
Zero bracket amount:									
Number of returns	2,801,469	1,692,224	910,705	644,486	137,033	41,176	47,776	*2,846	1,017,447
Amount	8,091,598	5,632,392	3,017,194	2,154,260	460,938	69,670	109,718	*9,676	2,270,142
Excess itemized deductions:									
Number of returns	2,913,737	1,734,115	929,660	664,852	139,603	37,737	49,492	*2,846	1,089,547
Amount	17,041,805	10,811,960	6,166,331	4,037,382	608,248	245,593	217,911	*12,081	5,754,259
Taxable income:									
Number of returns	9,225,137	5,121,092	2,979,115	1,808,470	333,507	95,737	129,992	*3,087	3,875,229
Amount	140,549,180	92,794,236	52,452,269	34,292,248	6,049,719	1,312,807	1,565,939	*27,657	44,848,542
Total tax preferences:									
Number of returns	62,544	46,687	24,451	19,104	3,132	1,936	677	*18	13,226
Amount	5,151,877	3,987,196	2,309,448	1,513,792	163,956	91,072	52,195	*3,254	1,018,160
Additional tax for tax preferences:									
Number of returns	42,831	32,999	17,285	12,731	2,983	457	561	*18	8,796
Amount	370,921	295,344	165,898	110,602	18,844	3,709	3,354	*165	68,348
Income tax after credits:									
Number of returns	7,935,781	4,318,122	2,488,017	1,552,880	277,225	86,762	107,114	*2,091	3,421,692
Amount	32,930,678	22,193,228	12,771,526	8,174,137	1,247,565	355,888	323,494	*3,505	10,054,564
Total income tax:									
Number of returns	7,946,193	4,326,615	2,491,111	1,557,436	278,068	86,871	107,606	*2,091	3,423,010
Amount	33,301,599	22,488,572	12,937,425	8,284,739	1,266,409	359,597	326,848	*3,670	10,122,911

*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 2.6—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		Dividends and interest	
			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	Domestic and foreign dividends received: Number of returns	Domestic and foreign dividends received: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	**9,878,319**	**184,223,362**	**29,420,536**	**13,118,926**	**3,740,007**	**43,332,532**	**1,666,994**	**4,905,909**	**2,446,480**	**8,454,319**	**179,844**	**238,765**	**4,250,935**	**23,177,369**
No adjusted gross income	85,059	—1,319,372	259,365	115,309	15,626	146,780	62,634	—1,421,534	19,726	194,899	9,553	—53,753	19,601	93,219
$1 under $1,000	108,886	58,717	312,770	140,260	35,348	29,530	36,248	—15,519	*9,421	*6,170	*3,636	*—5,946	13,358	5,591
$1,000 under $2,000	139,955	214,178	364,043	166,424	62,900	100,667	35,756	—7,923	11,311	7,865	*2,795	*—312	21,687	9,142
$2,000 under $3,000	246,829	614,952	668,568	309,188	114,083	241,948	47,984	—3,700	34,629	15,060	*1,911	*—6,899	44,077	31,016
$3,000 under $4,000	322,755	1,134,157	910,530	415,687	114,187	336,499	70,925	11,785	37,803	14,231	*2,128	*57	80,152	99,442
$4,000 under $5,000	490,503	2,222,112	1,244,022	578,335	185,449	647,116	63,840	—6,578	49,908	38,439	*2,965	*7,671	148,139	108,921
$5,000 under $6,000	599,428	3,287,737	1,536,379	709,999	221,372	839,104	50,190	36,226	47,516	18,029	*5,221	*2,985	155,935	161,105
$6,000 under $7,000	593,616	3,842,039	1,589,266	733,614	191,386	885,044	43,499	59,439	77,678	44,036	*4,545	*—6,084	177,519	258,752
$7,000 under $8,000	638,441	4,789,967	1,832,539	831,514	208,189	1,060,212	71,257	57,882	82,918	—938	*7,301	*9,340	191,046	339,116
$8,000 under $9,000	501,655	4,258,303	1,509,516	696,798	165,789	856,469	69,467	103,777	64,960	26,317	*2,653	*8,956	175,917	296,436
$9,000 under $10,000	506,860	4,820,167	1,513,779	696,777	154,705	887,967	56,533	74,781	77,468	67,626	*6,630	*848	159,082	291,241
$10,000 under $11,000	444,782	4,664,651	1,327,529	610,544	125,375	726,648	42,983	52,763	90,654	73,606	6,597	13,671	181,179	258,097
$11,000 under $12,000	416,612	4,774,436	1,224,070	545,107	127,177	855,978	57,577	112,282	80,404	54,440	*5,198	*2,907	162,030	259,988
$12,000 under $13,000	417,011	5,206,281	1,272,350	569,912	157,300	1,038,135	51,673	24,557	95,876	111,727	*8,278	*8,421	197,035	438,377
$13,000 under $14,000	328,962	4,445,605	1,036,552	437,430	116,841	918,939	38,111	36,624	78,214	24,681	*2,921	*—458	162,489	406,914
$14,000 under $15,000	277,343	4,016,468	857,496	384,988	92,301	866,332	29,608	76,579	59,533	59,961	*3,165	*13,532	110,340	373,735
$15,000 under $16,000	276,260	4,277,268	824,334	355,359	121,071	1,130,632	34,459	82,261	63,149	29,243	*2,214	*3,031	131,860	371,887
$16,000 under $17,000	235,410	3,875,927	758,963	334,234	89,315	967,197	24,660	61,998	59,371	33,625	*3,686	*2,077	90,388	244,653
$17,000 under $18,000	242,997	4,260,952	763,936	342,286	86,652	861,861	34,047	70,821	62,262	37,294	*7,827	*2,644	119,883	320,120
$18,000 under $19,000	212,392	3,924,564	659,939	277,044	90,065	961,944	32,579	71,972	52,649	53,897	*4,346	*38,985	93,880	290,789
$19,000 under $20,000	177,491	3,463,421	527,108	236,213	75,270	814,658	28,648	62,650	54,630	100,693	*2,652	*7,773	91,490	244,432
$20,000 under $25,000	713,149	15,842,426	2,205,820	960,227	304,446	4,162,884	109,040	249,024	227,287	245,673	17,320	41,459	367,239	1,344,237
$25,000 under $30,000	470,027	12,849,835	1,518,215	664,254	215,301	3,554,855	105,498	344,327	180,682	350,725	9,109	15,663	289,126	1,071,929
$30,000 under $40,000	598,906	20,526,241	1,948,015	822,707	273,842	5,437,382	142,342	678,280	272,345	557,234	23,228	48,078	383,484	2,419,436
$40,000 under $50,000	310,772	13,881,373	992,173	423,004	142,857	3,396,441	85,441	605,430	176,245	462,746	8,409	—6,196	241,847	2,170,237
$50,000 under $75,000	295,398	17,780,913	984,370	425,306	133,543	3,968,617	121,493	1,175,697	196,025	937,896	10,485	47,308	242,223	2,731,419
$75,000 under $100,000	92,362	7,950,681	320,895	139,238	45,961	1,766,111	43,043	603,003	72,842	497,202	4,554	15,146	77,071	1,369,740
$100,000 under $200,000	98,883	13,127,451	336,904	144,561	52,756	3,150,763	53,395	899,345	79,484	1,204,445	7,038	16,653	89,516	2,835,048
$200,000 under $500,000	29,356	8,390,566	99,856	43,382	17,118	1,904,793	19,362	485,461	25,752	1,251,629	2,479	—1,840	27,403	2,118,929
$500,000 under $1,000,000	4,404	2,957,743	15,121	6,566	2,670	491,961	3,288	99,664	4,025	643,620	639	2,143	4,183	910,429
$1,000,000 or more	1,815	4,083,605	6,113	2,659	1,112	325,062	1,414	224,533	1,713	1,292,248	361	10,908	1,756	1,304,993
Taxable returns, total	**7,946,193**	**176,433,409**	**23,436,418**	**10,439,155**	**2,970,817**	**40,678,345**	**1,239,962**	**5,950,342**	**2,184,400**	**8,190,936**	**141,244**	**295,710**	**3,790,127**	**22,495,711**
No adjusted gross income	2,133	—97,300	5,293	2,386	534	28,425	1,223	—253,988	918	80,698	617	—9,958	814	39,382
$1 under $1,000	**	**	**	**	**	**	**	**	**	**	—	—	**	**
$1,000 under $2,000	**11	**15	**43	**11	**11	**84	**11	**—463	**11	**974	—	—	**11	**583
$2,000 under $3,000	*128	*350	*452	*128	*111	*222	*128	*—2,419	*128	*4,041	—	—	*111	*246
$3,000 under $4,000	*2,551	*9,692	*6,934	*2,551	*1,832	*3,320	*719	*2,666	—	—	—	—	—	—
$4,000 under $5,000	229,717	1,071,138	459,434	229,717	72,618	283,861	11,138	6,275	*13,928	*5,090	*1,899	*7,666	63,640	36,423
$5,000 under $6,000	362,018	1,981,352	728,656	362,018	86,988	340,237	12,199	17,754	22,516	5,792	*492	*145	115,327	135,883
$6,000 under $7,000	369,441	2,398,241	802,343	371,695	104,409	485,924	19,855	31,674	50,420	19,368	*2,874	*10,035	114,877	151,928
$7,000 under $8,000	499,122	3,763,471	1,311,467	603,078	159,037	785,754	46,403	44,065	69,714	4,774	*4,879	*6,233	156,011	275,197
$8,000 under $9,000	447,808	3,801,896	1,307,584	608,194	147,023	765,849	58,635	71,649	54,714	29,572	*600	*4,497	167,275	280,467
$9,000 under $10,000	476,065	4,530,009	1,407,494	648,696	149,803	856,222	49,755	80,837	68,844	65,498	*2,352	*1,744	143,168	271,417
$10,000 under $11,000	423,753	4,446,938	1,261,940	580,485	120,637	713,659	39,278	37,685	83,394	67,133	6,597	13,671	178,510	254,906
$11,000 under $12,000	401,630	4,600,021	1,172,905	524,124	122,904	823,949	55,388	112,275	77,290	52,053	*4,695	*4,999	153,035	254,884
$12,000 under $13,000	400,263	4,998,664	1,231,335	552,286	154,755	1,015,986	49,495	23,120	92,875	106,271	*8,277	*8,404	183,845	415,498
$13,000 under $14,000	326,023	4,405,358	1,028,513	433,881	116,372	917,432	37,608	34,224	77,606	22,532	*2,909	*—713	160,172	405,727
$14,000 under $15,000	272,662	3,949,691	843,453	380,307	91,491	859,649	28,712	64,312	56,714	59,008	*3,165	*13,532	109,374	371,233
$15,000 under $16,000	270,888	4,194,135	805,481	348,050	118,831	1,111,082	32,992	74,103	59,062	25,321	*2,104	*2,427	128,905	353,220
$16,000 under $17,000	232,854	3,834,260	753,153	331,678	88,902	951,669	23,962	79,555	58,673	31,608	*3,273	*415	90,103	244,623
$17,000 under $18,000	238,926	4,189,456	745,814	336,576	84,220	856,718	33,463	69,274	61,678	37,044	*7,827	*2,644	119,299	318,530
$18,000 under $19,000	210,652	3,891,601	652,186	274,032	90,055	961,894	30,839	53,136	52,638	53,894	*3,085	*34,194	93,869	290,781
$19,000 under $20,000	177,359	3,460,848	526,711	236,080	75,139	814,134	28,516	53,205	54,630	100,693	*2,652	*7,773	91,490	244,432
$20,000 under $25,000	705,628	15,674,550	2,180,418	948,920	301,034	4,143,040	106,004	233,477	222,357	236,034	16,667	40,353	362,888	1,318,028
$25,000 under $30,000	468,219	12,799,780	1,509,558	660,829	215,109	3,547,196	105,306	345,503	180,679	350,649	9,108	15,652	287,318	1,069,739
$30,000 under $40,000	596,346	20,439,311	1,942,507	820,033	273,825	5,436,241	141,656	679,209	269,788	555,888	23,214	48,036	380,938	2,354,251
$40,000 under $50,000	310,712	13,878,816	991,947	422,898	142,811	3,396,073	85,381	604,169	176,185	462,926	8,409	—6,196	241,800	2,167,059
$50,000 under $75,000	294,725	17,741,375	982,782	424,522	132,881	3,954,342	120,931	1,172,319	195,900	937,869	10,484	47,301	241,560	2,712,234
$75,000 under $100,000	92,360	7,950,496	320,889	139,235	45,960	1,766,046	43,041	603,671	72,841	497,197	4,554	15,146	77,069	1,369,006
$100,000 under $200,000	98,651	13,099,000	336,128	144,174	52,639	3,139,127	53,283	900,236	79,428	1,196,026	7,037	16,653	89,399	2,830,183
$200,000 under $500,000	29,335	8,384,812	99,784	43,354	17,107	1,903,571	19,344	485,810	25,735	1,251,051	2,474	—1,992	27,385	2,117,893
$500,000 under $1,000,000	4,400	2,954,550	15,108	6,561	2,668	491,817	3,284	102,234	4,023	642,150	639	2,143	4,180	907,030
$1,000,000 or more	1,813	4,080,884	6,106	2,656	1,111	324,821	1,413	224,775	1,711	1,289,784	361	10,908	1,754	1,304,927
Total nontaxable returns	**1,932,126**	**7,789,953**	**5,984,118**	**2,679,771**	**769,190**	**2,654,186**	**427,032**	**—1,044,433**	**262,080**	**263,383**	**38,600**	**—56,944**	**460,808**	**681,658**
All returns, summary:														
Under $5,000	1,393,987	2,924,743	3,759,298	1,725,203	527,593	1,502,540	317,387	—1,443,468	162,798	276,665	22,988	—59,183	327,014	347,330
$5,000 under $10,000	2,840,000	20,998,213	7,981,479	3,668,702	941,441	4,528,797	290,946	332,105	350,540	155,070	26,350	16,045	859,499	1,346,650
$10,000 under $15,000	1,884,710	23,107,441	5,717,997	2,547,981	618,994	4,406,032	219,952	302,806	404,681	324,415	26,159	38,073	813,073	1,735,111
$15,000 under $20,000	1,144,550	19,802,132	3,534,280	1,545,136	462,373	4,736,293	154,393	349,702	292,061	254,752	20,725	54,510	527,501	1,471,881
$20,000 or more	2,615,072	117,390,833	8,427,482	3,631,904	1,189,606	28,158,870	684,316	5,364,765	1,236,400	7,443,417	83,622	189,320	1,723,848	18,276,397

Footnote(s) at end of table.

Table 2.6—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	Dividends and interest—Continued: Total interest received		Dividends and interest in adjusted gross income		Pensions and annuities: Total		Pensions and annuities: In adjusted gross income		Rent net income less loss		Royalty net income less loss		Estate or trust net income less 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
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	**8,997,938**	**68,286,583**	**8,567,185**	**88,939,473**	**4,869,604**	**31,620,605**	**4,781,278**	**29,729,152**	**1,856,763**	**5,568,163**	**308,169**	**2,656,628**	**304,315**	**2,102,086**
No adjusted gross income	62,502	346,070	46,023	423,373	8,085	41,541	7,078	28,906	27,733	—100,788	3,848	43,859	2,357	—38,842
$1 under $1,000	76,349	70,518	59,292	60,289	12,324	15,989	12,324	13,227	14,846	—23,853	*559	*399	*695	*3,305
$1,000 under $2,000	97,547	97,350	79,952	88,406	28,903	27,290	28,618	24,600	15,957	4,075	*2,024	*1,663	*1,824	*239
$2,000 under $3,000	180,890	263,451	147,608	256,537	73,170	128,682	70,010	106,159	38,430	19,943	*713	*801	—	—
$3,000 under $4,000	272,247	536,319	252,455	571,168	91,847	241,112	88,916	181,076	55,537	31,181	*1,933	*248	*6,354	*6,068
$4,000 under $5,000	404,314	1,001,545	370,636	1,024,298	179,463	492,344	176,308	449,846	59,232	36,631	*842	*2,333	*2,822	*9,054
$5,000 under $6,000	514,787	1,468,248	484,831	1,523,411	268,007	768,588	266,012	749,423	90,514	96,103	*10,293	*27,447	*1,540	*5,544
$6,000 under $7,000	530,318	1,658,293	496,329	1,789,858	274,953	1,013,349	272,023	921,288	87,342	108,434	15,103	32,261	*8,026	*29,104
$7,000 under $8,000	563,519	2,028,359	539,437	2,217,509	354,165	1,435,992	349,754	1,367,767	63,920	48,081	*11,735	*9,887	*8,213	*27,731
$8,000 under $9,000	455,012	1,765,357	440,440	1,934,449	277,333	1,310,154	271,978	1,237,444	65,497	104,147	*10,256	*18,976	*8,981	*19,134
$9,000 under $10,000	466,954	2,198,942	442,606	2,363,594	277,169	1,352,081	267,944	1,252,770	102,028	157,122	11,478	26,469	*9,662	*14,301
$10,000 under $11,000	420,845	2,299,393	411,376	2,438,382	241,920	1,240,825	236,178	1,158,193	97,595	153,877	17,519	48,397	*2,733	*3,595
$11,000 under $12,000	391,244	2,243,859	378,805	2,393,822	233,984	1,261,312	227,464	1,185,888	62,225	174,051	*3,673	*15,835	*7,198	*16,694
$12,000 under $13,000	389,821	2,272,162	368,962	2,593,138	227,244	1,285,666	220,685	1,198,235	66,965	189,650	7,732	32,269	*3,787	*9,850
$13,000 under $14,000	295,685	1,950,056	289,841	2,269,017	201,114	1,211,015	198,312	1,115,385	65,904	71,271	8,466	10,048	*6,143	*35,075
$14,000 under $15,000	256,820	1,591,708	246,193	1,891,116	156,020	1,056,277	154,077	1,006,385	37,907	91,097	*3,551	*4,201	*10,021	*34,413
$15,000 under $16,000	255,746	1,700,600	245,733	1,999,120	154,901	1,025,909	152,288	926,627	38,875	66,069	9,365	30,573	*6,313	*24,831
$16,000 under $17,000	223,030	1,684,045	211,914	1,859,856	132,611	880,202	129,250	854,732	40,971	82,043	*6,847	*31,471	*6,449	*11,270
$17,000 under $18,000	225,688	1,734,452	219,578	1,985,132	146,689	1,200,093	145,653	1,126,047	41,455	101,494	*5,127	*17,461	*9,671	*11,436
$18,000 under $19,000	197,792	1,551,007	187,893	1,783,875	122,200	840,018	122,200	774,842	48,497	169,151	12,270	77,906	*9,434	*62,830
$19,000 under $20,000	166,641	1,502,112	160,286	1,697,933	97,245	684,195	97,245	660,442	34,857	94,128	*906	*4,115	*9,556	*47,227
$20,000 under $25,000	682,178	6,275,706	662,020	7,408,947	396,605	3,456,989	389,991	3,326,958	148,739	310,764	30,146	103,842	27,046	95,161
$25,000 under $30,000	459,949	4,685,689	435,305	5,615,228	275,338	2,549,069	270,028	2,403,715	99,500	472,022	25,732	135,426	17,346	42,458
$30,000 under $40,000	581,636	7,451,106	566,745	9,685,086	282,395	3,393,556	277,765	3,281,173	154,207	587,909	31,760	107,187	52,415	262,938
$40,000 under $50,000	310,021	5,084,574	307,374	7,152,185	151,042	1,718,108	148,941	1,628,696	106,277	473,012	21,055	64,736	23,249	269,320
$50,000 under $75,000	291,780	6,013,794	289,511	8,642,598	122,436	1,685,986	119,768	1,608,701	93,892	583,107	26,147	440,956	30,455	420,190
$75,000 under $100,000	91,479	2,676,831	92,257	4,013,465	40,487	538,098	39,138	497,930	40,525	440,197	6,538	94,756	11,325	129,885
$100,000 under $200,000	97,830	3,358,175	98,243	6,158,966	32,243	497,718	31,717	454,491	41,282	565,525	15,359	545,622	14,041	220,479
$200,000 under $500,000	29,128	1,703,337	29,328	3,811,943	8,063	210,966	7,996	143,049	13,090	327,149	5,556	330,342	5,148	154,511
$500,000 under $1,000,000	4,374	490,900	4,397	1,399,782	1,172	37,855	1,149	31,560	2,055	76,026	1,125	161,263	1,028	73,717
$1,000,000 or more	1,812	582,627	1,815	1,886,989	476	19,628	468	13,599	909	58,549	511	235,877	483	100,568
Taxable returns, total	**7,444,687**	**64,224,034**	**7,190,520**	**84,593,468**	**4,181,718**	**29,300,816**	**4,107,371**	**27,722,867**	**1,527,663**	**5,432,958**	**280,595**	**2,542,450**	**287,363**	**2,123,955**
No adjusted gross income	2,133	62,747	1,275	101,610	188	4,813	187	4,801	723	—5,474	343	3,231	103	3,053
$1 under $1,000	**	**	**	**	**	**	**	**	**	**	—	—	**	**
$1,000 under $2,000	**11	**436	**11	**1,015	—	—	—	—	**11	**—1,063	—	—	—	—
$2,000 under $3,000	*111	*86	*111	*288	**112	**276	**112	**276	*111	*299	—	—	—	—
$3,000 under $4,000	*1,832	*4,439	*1,832	*3,706	—	—	—	—	—	—	—	—	—	—
$4,000 under $5,000	188,517	514,591	180,985	518,521	88,795	230,733	86,706	220,959	27,202	10,222	—	—	**1,900	**5,821
$5,000 under $6,000	328,793	1,010,803	319,295	1,091,200	165,211	457,090	163,216	439,366	50,137	63,073	*7,082	*23,600	—	—
$6,000 under $7,000	338,173	1,094,517	317,259	1,181,129	164,042	563,064	164,042	558,898	54,391	71,161	*8,044	*22,460	*8,025	*29,104
$7,000 under $8,000	445,706	1,621,646	433,314	1,783,936	270,615	1,093,686	266,478	1,062,295	44,032	50,343	*10,387	*9,754	*8,213	*27,731
$8,000 under $9,000	407,952	1,591,570	394,321	1,757,943	249,271	1,161,201	245,748	1,110,545	53,886	73,926	*10,256	*18,976	*8,981	*19,134
$9,000 under $10,000	439,004	2,073,085	414,275	2,226,794	254,706	1,219,065	245,975	1,125,519	90,664	140,915	11,477	26,467	*9,662	*14,301
$10,000 under $11,000	400,494	2,215,289	391,025	2,355,998	230,039	1,158,944	224,297	1,079,618	88,371	152,520	15,152	30,596	*2,733	*3,595
$11,000 under $12,000	377,001	2,182,972	364,562	2,332,243	226,385	1,199,394	219,865	1,123,969	59,920	156,544	*3,673	*15,835	*7,198	*16,694
$12,000 under $13,000	375,028	2,143,370	353,631	2,447,064	218,280	1,234,007	211,721	1,167,843	65,120	184,226	7,732	32,269	*2,317	*7,326
$13,000 under $14,000	292,746	1,907,954	286,902	2,226,438	200,645	1,209,926	197,843	1,114,296	64,843	81,022	*8,462	*10,029	*6,143	*35,075
$14,000 under $15,000	252,949	1,547,307	242,322	1,845,244	156,019	1,056,272	154,076	1,006,381	37,096	90,141	*2,500	*3,621	*10,021	*34,413
$15,000 under $16,000	250,791	1,674,071	240,778	1,955,732	153,581	1,020,072	150,968	920,837	37,555	63,574	*8,155	*30,492	*6,313	*24,831
$16,000 under $17,000	220,474	1,674,425	209,358	1,850,856	132,326	875,639	128,965	850,168	38,415	57,607	*6,562	*26,704	*6,449	*11,270
$17,000 under $18,000	221,617	1,692,302	217,355	1,942,836	146,689	1,200,093	145,653	1,126,047	37,958	106,058	*5,127	*17,461	*9,671	*11,436
$18,000 under $19,000	197,313	1,543,248	187,414	1,776,300	122,200	840,018	122,200	774,842	48,487	169,117	11,009	47,239	*9,434	*62,830
$19,000 under $20,000	166,640	1,502,098	160,285	1,697,919	97,245	684,195	97,245	660,442	34,726	101,552	*906	*4,115	*9,555	*47,213
$20,000 under $25,000	674,657	6,204,002	654,499	7,313,379	393,605	3,450,068	386,991	3,321,571	144,745	288,655	29,969	103,544	27,046	95,161
$25,000 under $30,000	458,141	4,648,309	433,497	5,575,734	273,721	2,542,458	268,412	2,397,105	99,498	472,018	25,731	135,410	17,345	42,457
$30,000 under $40,000	579,076	7,427,587	564,185	9,596,949	282,155	3,391,849	277,525	3,279,466	151,777	583,231	31,760	107,187	50,540	262,615
$40,000 under $50,000	309,961	5,082,362	307,314	7,146,819	151,041	1,718,076	148,940	1,628,664	106,277	473,012	21,055	64,736	23,249	269,320
$50,000 under $75,000	291,107	6,006,581	288,838	8,616,361	122,436	1,685,986	119,768	1,608,701	93,891	583,119	26,147	440,956	30,445	420,191
$75,000 under $100,000	91,477	2,676,736	92,255	4,012,636	40,487	538,098	39,138	497,930	40,524	440,186	6,537	94,755	11,324	129,804
$100,000 under $200,000	97,696	3,348,104	98,109	6,144,063	32,222	497,536	31,696	454,309	41,262	565,233	15,338	545,567	14,039	221,805
$200,000 under $500,000	29,107	1,700,340	29,307	3,807,917	8,056	210,802	7,989	142,885	13,079	327,137	5,556	330,342	5,147	154,508
$500,000 under $1,000,000	4,370	490,574	4,393	1,396,058	1,170	37,827	1,147	31,532	2,053	76,058	1,124	161,228	1,027	73,699
$1,000,000 or more	1,810	582,484	1,813	1,886,780	476	19,628	468	13,599	909	58,549	511	235,877	483	100,568
Total nontaxable returns	**1,553,251**	**4,062,549**	**1,376,665**	**4,346,005**	**687,886**	**2,319,790**	**673,907**	**2,006,285**	**329,100**	**135,205**	**27,574**	**114,178**	**16,952**	**—21,870**
All returns, summary:														
Under $5,000	1,093,849	2,315,251	955,966	2,424,072	393,792	946,958	383,254	803,813	211,735	—32,812	9,919	49,303	14,052	—20,177
$5,000 under $10,000	2,530,590	9,119,199	2,403,643	9,828,821	1,451,627	5,880,163	1,427,711	5,528,692	409,301	513,886	58,865	115,041	36,422	95,814
$10,000 under $15,000	1,754,415	10,357,178	1,695,177	11,585,475	1,060,282	6,055,094	1,036,716	5,664,086	330,596	679,946	40,941	110,750	29,882	99,627
$15,000 under $20,000	1,068,897	8,172,216	1,025,404	9,325,916	653,646	4,630,417	646,636	4,342,691	204,655	512,884	34,515	161,527	41,423	157,594
$20,000 or more	2,550,187	38,322,739	2,486,995	55,775,189	1,310,257	14,107,973	1,286,961	13,389,871	700,476	3,894,259	163,929	2,220,007	182,536	1,769,228

Footnote(s) at end of table.

Table 2.6—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	
									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	**1,130,694**	**396,781**	**1,327,137**	**2,100,447**	**6,423,591**	**17,169,289**	**2,922,205**	**25,639,871**	**2,801,469**	**8,091,598**	**2,913,737**	**17,041,805**	**9,225,137**	**140,549,180**
No adjusted gross income	12,841	—519,706	6,655	22,565	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	*1,499	*—1,133	*3,264	*7,751	—	—	*4,759	*40,077	—	—	*4,759	*26,889	—	—
$1,000 under $2,000	*2,833	*1,053	*5,519	*6,155	—	—	*5,029	*30,420	—	—	*2,956	*18,599	—	—
$2,000 under $3,000	13,496	4,947	12,492	19,845	127,885	59,383	*11,338	*53,780	*2,089	*451	*11,338	*26,125	129,974	59,834
$3,000 under $4,000	18,337	10,331	21,244	28,487	209,941	265,323	14,245	70,515	*2,229	*2,443	14,245	27,968	212,170	267,771
$4,000 under $5,000	26,443	45,269	30,535	31,966	465,099	839,595	23,169	94,827	16,274	23,284	23,169	38,118	481,373	952,099
$5,000 under $6,000	37,278	32,873	41,055	43,407	545,941	1,175,085	53,487	276,547	44,702	91,470	53,487	144,506	590,643	1,687,632
$6,000 under $7,000	31,031	10,659	46,478	32,000	510,352	1,270,301	83,264	498,530	67,345	148,798	83,264	282,353	577,697	2,110,964
$7,000 under $8,000	44,144	34,202	51,963	41,706	544,158	1,535,870	94,283	490,151	78,831	193,256	94,283	234,677	622,989	2,775,980
$8,000 under $9,000	32,114	—20,469	50,271	30,898	418,749	1,220,882	82,906	444,984	73,770	191,276	80,769	211,968	492,519	2,604,657
$9,000 under $10,000	46,988	40,293	68,636	65,605	406,279	1,176,732	100,581	456,777	97,234	247,253	99,685	178,815	503,513	3,131,338
$10,000 under $11,000	38,851	45,879	51,940	50,361	348,196	1,026,621	96,586	487,670	91,342	243,888	96,586	217,206	439,538	3,151,119
$11,000 under $12,000	31,727	25,120	58,155	62,581	327,850	951,806	88,762	469,901	83,594	225,919	88,762	222,243	411,444	3,336,486
$12,000 under $13,000	35,071	41,473	49,493	41,173	317,556	948,867	99,455	602,951	93,927	256,788	99,455	319,859	411,483	3,638,233
$13,000 under $14,000	28,865	14,498	42,921	49,476	230,382	687,455	98,580	502,919	98,111	271,016	98,580	225,110	328,493	3,187,696
$14,000 under $15,000	25,447	16,363	46,637	43,511	204,503	616,698	72,840	406,922	70,009	191,716	72,840	203,684	274,512	2,965,588
$15,000 under $16,000	24,901	12,641	32,414	27,760	202,465	596,653	73,795	432,096	70,682	207,588	73,795	212,477	273,147	3,247,577
$16,000 under $17,000	29,924	27,114	37,911	55,457	174,928	527,906	60,482	350,781	60,481	182,931	58,862	168,394	235,409	2,950,304
$17,000 under $18,000	29,774	84,589	41,851	37,827	152,370	462,320	90,627	517,318	88,769	264,326	90,627	246,237	241,139	3,254,643
$18,000 under $19,000	21,254	—31,573	28,053	39,268	122,912	366,606	89,480	471,580	89,480	257,960	89,480	213,404	212,392	3,051,220
$19,000 under $20,000	17,202	7,098	22,573	33,296	116,976	346,823	60,515	327,550	60,505	170,799	60,515	156,717	177,481	2,779,862
$20,000 under $25,000	84,370	71,839	116,801	174,125	402,973	1,224,712	310,176	1,835,273	307,182	908,871	308,434	915,018	710,155	12,734,726
$25,000 under $30,000	99,244	52,234	98,226	136,819	223,897	707,597	246,130	1,608,937	246,091	745,555	246,130	860,809	469,988	10,472,228
$30,000 under $40,000	144,665	83,522	123,269	202,550	226,994	706,517	371,912	2,755,387	371,336	1,131,256	371,912	1,618,759	598,330	16,968,101
$40,000 under $50,000	86,743	64,015	89,024	229,012	76,913	247,641	233,859	1,918,005	233,837	701,590	233,859	1,216,341	310,750	11,673,345
$50,000 under $75,000	86,354	224,039	84,500	268,196	53,022	167,113	242,376	2,777,873	241,159	759,888	242,376	2,014,162	294,181	14,786,846
$75,000 under $100,000	27,945	4,310	30,623	111,322	7,238	22,237	85,124	1,365,827	85,009	272,018	85,124	1,093,421	92,247	6,539,497
$100,000 under $200,000	35,293	50,053	26,501	138,892	5,282	16,274	93,601	2,497,122	92,926	292,192	93,601	2,202,840	98,208	10,626,423
$200,000 under $500,000	12,764	28,712	6,889	45,180	660	2,065	28,696	1,857,679	28,531	90,126	28,696	1,766,974	29,191	6,539,858
$500,000 under $1,000,000	2,251	—11,733	897	10,259	60	176	4,343	783,355	4,276	13,485	4,343	769,657	4,372	2,178,131
$1,000,000 or more	1,045	—51,730	347	12,997	10	32	1,805	1,214,116	1,748	5,455	1,805	1,208,474	1,799	2,877,020
Taxable returns, total	**1,009,755**	**823,016**	**1,209,239**	**1,920,638**	**5,320,982**	**15,217,812**	**2,622,966**	**22,894,790**	**2,620,547**	**7,744,966**	**2,616,571**	**15,145,344**	**7,941,605**	**138,040,416**
No adjusted gross income	1,003	—47,610	501	2,088	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	**	**	—	—	—	—	**	**	—	—	**	**	—	—
$1,000 under $2,000	—	—	—	—	—	—	**11	**904	—	—	**11	**866	—	—
$2,000 under $3,000	**112	**—2,254	*111	*633	—	—	*17	*95	—	—	*17	*56	—	—
$3,000 under $4,000	—	—	—	—	*2,551	*2,752	—	—	—	—	—	—	*2,551	*2,758
$4,000 under $5,000	16,795	28,149	14,604	15,428	228,650	523,680	*1,067	*2,888	*1,067	*2,454	*1,067	*434	229,717	611,269
$5,000 under $6,000	19,612	16,588	23,198	16,403	334,479	766,663	27,539	79,059	27,539	63,340	27,539	15,719	362,018	1,236,977
$6,000 under $7,000	16,051	5,657	32,411	17,170	333,283	816,059	36,158	116,012	36,131	86,154	36,158	29,766	369,414	1,567,449
$7,000 under $8,000	35,168	24,271	47,020	35,685	443,636	1,221,508	55,486	204,598	55,486	141,510	55,486	62,355	499,122	2,389,649
$8,000 under $9,000	28,813	—20,984	46,426	29,210	396,150	1,146,931	51,658	175,870	51,105	137,132	49,521	40,107	447,255	2,457,963
$9,000 under $10,000	45,883	40,305	63,566	48,592	397,295	1,147,078	78,770	288,518	78,769	211,394	77,874	77,584	476,064	3,045,579
$10,000 under $11,000	34,939	42,596	50,923	50,132	342,776	1,010,051	80,977	317,975	80,976	224,973	80,977	93,000	423,752	3,092,003
$11,000 under $12,000	28,361	23,572	57,756	62,112	325,038	942,245	76,592	344,062	76,592	210,232	76,592	133,797	401,630	3,295,093
$12,000 under $13,000	31,645	46,557	48,286	40,403	317,055	947,164	83,208	391,391	83,204	241,059	83,208	149,603	400,259	3,618,580
$13,000 under $14,000	28,864	14,496	42,920	49,474	230,366	687,414	95,657	460,344	95,657	269,900	95,657	190,444	326,023	3,186,401
$14,000 under $15,000	25,361	16,901	46,637	43,511	204,503	616,698	68,159	332,527	68,148	189,239	68,159	143,251	272,651	2,963,039
$15,000 under $16,000	23,691	11,684	31,546	25,949	202,465	596,653	68,423	353,770	68,422	202,306	68,423	151,461	270,887	3,237,192
$16,000 under $17,000	29,639	29,865	37,911	55,457	174,928	527,906	57,926	318,116	57,925	176,877	56,306	142,376	232,853	2,940,466
$17,000 under $18,000	27,352	57,066	39,638	37,127	152,370	462,320	86,556	454,614	86,556	257,240	86,556	197,374	238,926	3,246,268
$18,000 under $19,000	19,993	—2,831	27,584	39,013	121,641	362,284	89,011	463,935	89,011	256,547	89,011	207,354	210,652	3,032,062
$19,000 under $20,000	17,202	7,098	22,573	33,296	116,845	346,378	60,514	327,539	60,504	170,796	60,514	156,709	177,349	2,777,694
$20,000 under $25,000	84,369	71,824	115,747	172,487	402,973	1,224,712	302,655	1,682,804	302,641	897,396	300,913	785,541	705,614	12,708,884
$25,000 under $30,000	99,054	53,703	98,037	135,648	223,897	707,597	244,322	1,565,705	244,283	741,845	244,322	823,724	468,180	10,467,915
$30,000 under $40,000	144,221	92,997	123,240	202,510	226,994	706,517	369,352	2,661,501	369,335	1,130,382	369,352	1,531,061	596,329	16,967,208
$40,000 under $50,000	86,684	68,304	89,024	229,012	76,913	247,641	233,799	1,915,879	233,777	701,386	233,799	1,214,419	310,690	11,672,935
$50,000 under $75,000	85,695	222,476	84,389	262,258	53,022	167,113	241,703	2,738,101	241,037	759,764	241,703	1,976,075	294,059	14,786,381
$75,000 under $100,000	27,944	4,286	30,622	111,160	7,238	22,237	85,122	1,365,510	85,009	272,018	85,122	1,093,109	92,247	6,539,497
$100,000 under $200,000	35,258	53,588	26,443	137,607	5,184	15,940	93,467	2,486,800	92,831	291,998	93,467	2,192,845	98,015	10,607,051
$200,000 under $500,000	12,754	28,611	6,884	45,028	660	2,065	28,675	1,852,171	28,521	90,095	28,675	1,761,530	29,181	6,538,397
$500,000 under $1,000,000	2,248	—12,120	895	10,249	60	176	4,339	781,790	4,273	13,475	4,339	768,104	4,369	2,176,002
$1,000,000 or more	1,044	—51,779	347	12,997	10	32	1,803	1,212,313	1,748	5,455	1,803	1,206,678	1,798	2,875,704
Total nontaxable returns	**120,939**	**—426,235**	**117,898**	**179,809**	**1,102,609**	**1,951,476**	**299,239**	**2,745,081**	**180,922**	**346,632**	**297,166**	**1,896,462**	**1,283,532**	**2,508,764**
All returns, summary:														
Under $5,000	75,449	—459,239	79,709	116,769	802,925	1,164,301	58,540	289,619	20,592	26,178	56,467	137,700	823,517	1,279,705
$5,000 under $10,000	191,555	97,558	258,403	213,617	2,425,479	6,378,870	414,521	2,166,989	361,882	872,054	411,488	1,052,320	2,787,361	12,310,570
$10,000 under $15,000	159,961	143,333	249,146	247,102	1,428,487	4,231,447	456,223	2,470,363	436,983	1,189,327	456,223	1,188,102	1,865,470	16,279,122
$15,000 under $20,000	123,055	99,870	162,802	193,607	769,651	2,300,308	374,899	2,099,325	369,917	1,083,605	373,279	997,230	1,139,568	15,283,607
$20,000 or more	580,674	515,260	577,077	1,329,352	997,049	3,094,363	1,618,022	18,613,575	1,612,095	4,920,436	1,616,280	13,666,454	2,609,221	95,396,175

Footnote(s) at end of table.

Table 2.6—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						Income tax after credits		Total tax preferences	
	Number of returns	Amount	Total		Credit for the elderly		Earned income credit used to offset income tax before credits		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)
All returns, total	**8,060,152**	**33,863,941**	**7,587,704**	**933,263**	**210,684**	**39,331**	**25,101**	**2,320**	**7,935,781**	**32,930,678**	**62,544**	**5,151,877**
No adjusted gross income	*872	*1,467	*13	*21	—	—	—	—	*872	*1,446	**3,376	**312,818
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	**	**
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	*10	*671
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	*128	*6,061
$3,000 under $4,000	*2,551	*1,586	—	—	—	—	—	—	*2,551	*1,586	—	—
$4,000 under $5,000	241,167	12,449	59,679	690	*5,561	*218	—	—	229,717	11,759	*792	*23,193
$5,000 under $6,000	376,282	60,126	341,725	4,081	18,784	2,527	*3,630	*18	362,018	56,045	*1,899	*403
$6,000 under $7,000	390,341	105,271	319,645	8,073	19,676	3,969	*3,444	*728	369,414	97,198	*27	*2,214
$7,000 under $8,000	519,521	164,045	421,712	10,598	21,883	4,798	*6,760	*873	499,122	153,448	—	—
$8,000 under $9,000	469,011	187,254	456,670	13,288	36,811	5,793	*3,560	*485	447,236	173,966	*572	*18,552
$9,000 under $10,000	487,412	270,493	476,468	12,544	18,490	4,175	*7,707	*215	475,527	257,949	*538	*15,907
$10,000 under $11,000	429,855	303,599	424,000	14,054	*10,829	*1,979	—	—	423,536	289,545	*217	*6,106
$11,000 under $12,000	406,923	356,447	395,933	13,556	24,692	3,261	—	—	401,413	342,891	*217	*14,706
$12,000 under $13,000	400,760	413,809	395,979	12,542	*14,505	*2,408	—	—	399,675	401,268	*588	*13,667
$13,000 under $14,000	326,039	383,274	315,933	10,941	*7,404	*1,151	—	—	326,023	372,333	—	—
$14,000 under $15,000	272,736	375,383	268,586	10,839	*4,198	*521	—	—	272,651	364,544	*11	*282
$15,000 under $16,000	271,937	435,032	271,183	9,901	*3,416	*1,180	—	—	270,887	425,131	**27	**1,400
$16,000 under $17,000	233,551	403,814	232,600	10,345	*5,812	*1,430	—	—	232,853	393,469	**	**
$17,000 under $18,000	239,500	468,239	239,312	13,744	*3,120	*717	—	—	238,926	454,496	*24	*7,563
$18,000 under $19,000	211,884	456,978	211,526	13,100	*1,106	*496	—	—	210,612	443,878	*1,255	*22,312
$19,000 under $20,000	177,481	441,160	171,375	8,136	—	—	—	—	177,348	433,024	*11	*509
$20,000 under $25,000	707,018	2,155,940	700,643	54,202	*2,005	*476	—	—	704,336	2,101,737	*3,406	*55,100
$25,000 under $30,000	468,371	1,954,327	467,628	53,811	*6,930	*1,935	—	—	466,964	1,900,516	2,403	58,180
$30,000 under $40,000	596,343	3,708,992	590,415	80,767	*453	*132	—	—	596,212	3,628,225	2,137	58,082
$40,000 under $50,000	310,750	3,012,696	310,320	65,215	*1,618	*607	—	—	310,218	2,947,481	4,584	144,314
$50,000 under $75,000	294,070	4,517,043	291,715	124,969	*3,367	*1,550	—	—	292,836	4,392,074	14,739	689,343
$75,000 under $100,000	92,244	2,402,566	92,244	50,446	—	—	—	—	91,936	2,352,120	5,208	346,282
$100,000 under $200,000	98,156	4,683,429	97,157	126,472	—	—	—	—	97,646	4,556,957	11,736	900,010
$200,000 under $500,000	29,209	3,474,959	29,116	98,677	**24	**9	—	—	29,097	3,376,282	6,184	916,450
$500,000 under $1,000,000	4,370	1,288,137	4,344	43,649	**	**	—	—	4,362	1,244,488	1,600	490,643
$1,000,000 or more	1,798	1,825,424	1,783	68,604	—	—	—	—	1,793	1,756,821	855	1,047,109
Taxable returns, total	**7,942,388**	**33,824,519**	**7,469,940**	**893,841**	**167,119**	**30,456**	**11,963**	**649**	**7,935,781**	**32,930,678**	**57,567**	**4,962,679**
No adjusted gross income	*872	*1,467	*13	*21	—	—	—	—	*872	*1,446	1,275	174,972
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	**	**
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	**11	**2,141
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	*128	*6,061
$3,000 under $4,000	*2,551	*1,586	—	—	—	—	—	—	*2,551	*1,586	—	—
$4,000 under $5,000	229,717	11,865	48,229	106	*1,838	*17	—	—	229,717	11,759	—	—
$5,000 under $6,000	362,018	58,120	327,461	2,075	*9,302	*776	*2,089	*15	362,018	56,045	—	—
$6,000 under $7,000	369,414	101,364	298,718	4,166	*11,055	*1,522	—	—	369,414	97,198	*27	*2,214
$7,000 under $8,000	499,122	161,245	401,313	7,797	17,652	3,969	—	—	499,122	153,448	—	—
$8,000 under $9,000	447,255	184,670	434,914	10,704	27,096	4,464	*2,167	*419	447,236	173,966	*572	*18,552
$9,000 under $10,000	476,064	267,530	465,120	9,580	*14,305	*2,834	*7,707	*215	475,527	257,949	*538	*15,907
$10,000 under $11,000	423,752	300,012	417,897	10,467	*10,121	*1,625	—	—	423,536	289,545	*217	*6,106
$11,000 under $12,000	401,620	354,043	390,630	11,152	21,792	2,639	—	—	401,413	342,891	*217	*14,706
$12,000 under $13,000	400,259	413,473	395,478	12,205	*14,505	*2,408	—	—	399,675	401,268	*588	*13,667
$13,000 under $14,000	326,023	383,249	315,917	10,916	*7,404	*1,151	—	—	326,023	372,333	—	—
$14,000 under $15,000	272,651	375,373	268,501	10,830	*4,198	*521	—	—	272,651	364,544	*11	*282
$15,000 under $16,000	270,887	434,715	270,133	9,584	*3,416	*1,180	—	—	270,887	425,131	**27	**1,400
$16,000 under $17,000	232,853	403,222	231,902	9,752	*5,812	*1,430	—	—	232,853	393,469	**	**
$17,000 under $18,000	238,926	468,060	238,738	13,564	*3,120	*717	—	—	238,926	454,496	*24	*7,563
$18,000 under $19,000	210,613	454,639	210,255	10,761	*1,106	*496	—	—	210,612	443,878	*1,255	*22,312
$19,000 under $20,000	177,349	440,848	171,243	7,824	—	—	—	—	177,348	433,024	*11	*509
$20,000 under $25,000	705,614	2,153,188	699,239	51,451	*2,005	*476	—	—	704,336	2,101,737	*3,405	*54,982
$25,000 under $30,000	468,179	1,954,238	467,436	53,721	*6,930	*1,935	—	—	466,964	1,900,516	2,402	58,174
$30,000 under $40,000	596,329	3,708,989	590,401	80,764	*453	*132	—	—	596,212	3,628,225	1,993	50,393
$40,000 under $50,000	310,690	3,012,665	310,260	65,184	*1,618	*607	—	—	310,218	2,947,481	4,584	144,314
$50,000 under $75,000	294,059	4,516,954	291,704	124,881	*3,367	*1,550	—	—	292,836	4,392,074	14,739	689,343
$75,000 under $100,000	92,244	2,402,566	92,244	50,446	—	—	—	—	91,936	2,352,120	5,206	346,122
$100,000 under $200,000	97,964	4,674,444	96,965	117,487	—	—	—	—	97,646	4,556,957	11,717	885,188
$200,000 under $500,000	29,199	3,474,275	29,106	97,993	**24	**9	—	—	29,097	3,376,282	6,170	915,100
$500,000 under $1,000,000	4,367	1,287,049	4,341	42,560	**	**	—	—	4,362	1,244,488	1,597	487,962
$1,000,000 or more	1,797	1,824,670	1,782	67,849	—	—	—	—	1,793	1,756,821	853	1,044,708
Total nontaxable returns	**117,764**	**39,422**	**117,764**	**39,422**	**43,565**	**8,875**	**13,138**	**1,671**	**—**	**—**	**4,977**	**189,199**
All returns, summary:												
Under $5,000	244,590	15,502	59,692	710	*5,561	*218	—	—	233,140	14,792	4,306	342,743
$5,000 under $10,000	2,242,567	787,190	2,016,220	48,583	115,644	21,261	25,101	2,320	2,153,317	738,607	*3,036	*37,076
$10,000 under $15,000	1,836,313	1,832,512	1,800,431	61,932	61,628	9,319	—	—	1,823,298	1,770,580	*1,033	*34,761
$15,000 under $20,000	1,134,353	2,205,223	1,125,996	55,224	13,454	3,824	—	—	1,130,626	2,149,999	1,317	31,785
$20,000 or more	2,602,329	29,023,514	2,585,365	766,813	14,397	4,709	—	—	2,595,400	28,256,701	52,852	4,705,512

Footnote(s) at end of table.

Table 2.6—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	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
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
All returns, total	**42,831**	**370,921**	**7,946,193**	**33,301,599**	**871,932**	**582,270**	**17,779**	**3,886**	**8,130,477**	**33,879,983**	**75,208**	**15,995**
No adjusted gross income	**1,264	**17,116	**2,134	**18,562	9,146	4,834	*2,341	*688	8,475	22,639	*3,128	*245
$1 under $1,000	**	**	**	**	9,533	1,746	—	—	9,533	1,814	*4,463	*556
$1,000 under $2,000	*10	*20	*10	*20	21,170	2,203	*2,537	*196	18,643	2,026	*10,175	*1,284
$2,000 under $3,000	*128	*551	*128	*551	29,803	5,461	*1,962	*288	27,969	5,725	*7,732	*1,183
$3,000 under $4,000	—	—	*2,551	*1,586	37,949	7,553	*2,439	*507	37,342	8,632	*6,313	*1,267
$4,000 under $5,000	—	—	229,717	11,759	29,782	7,251	*1,784	*372	253,434	18,637	13,559	3,851
$5,000 under $6,000	—	—	362,018	56,045	27,447	6,691	*799	*288	381,110	62,449	*4,491	*1,330
$6,000 under $7,000	*27	*169	369,441	97,367	29,581	8,369	*1,516	*569	383,342	105,167	*10,129	*2,831
$7,000 under $8,000	—	—	499,122	153,448	35,795	9,532	*2,359	*683	507,749	162,297	14,331	3,336
$8,000 under $9,000	*572	*554	447,808	174,520	40,915	13,360	*1,511	*234	455,411	187,646	*887	*114
$9,000 under $10,000	*538	*691	476,065	258,640	28,535	9,007	*531	*62	477,457	267,585	—	—
$10,000 under $11,000	*217	*201	423,753	289,746	32,657	12,226	—	—	427,039	301,972	—	—
$11,000 under $12,000	*217	*1,506	401,630	344,397	25,951	10,419	—	—	401,833	354,816	—	—
$12,000 under $13,000	*588	*577	400,263	401,845	25,786	10,276	—	—	401,286	412,120	—	—
$13,000 under $14,000	—	—	326,023	372,333	16,047	6,251	—	—	326,513	378,584	—	—
$14,000 under $15,000	*11	*26	272,662	364,569	17,255	7,399	—	—	272,748	371,968	—	—
$15,000 under $16,000	**27	**129	270,888	425,203	17,345	11,427	—	—	272,355	436,630	—	—
$16,000 under $17,000	**	**	232,854	393,526	16,150	9,576	—	—	233,267	403,102	—	—
$17,000 under $18,000	*24	*1,586	238,926	456,081	16,257	9,209	—	—	239,510	465,291	—	—
$18,000 under $19,000	*44	*350	210,652	444,228	18,824	8,767	—	—	212,382	452,994	—	—
$19,000 under $20,000	*11	*60	177,359	433,084	17,658	7,553	—	—	177,490	440,637	—	—
$20,000 under $25,000	*1,883	*2,306	705,628	2,104,043	56,631	37,278	—	—	708,369	2,141,321	—	—
$25,000 under $30,000	2,402	3,762	468,219	1,904,278	52,715	40,275	—	—	468,223	1,944,552	—	—
$30,000 under $40,000	1,384	3,908	596,346	3,632,133	72,717	60,205	—	—	596,887	3,692,338	—	—
$40,000 under $50,000	2,633	13,566	310,712	2,961,047	49,144	60,296	—	—	310,726	3,021,343	—	—
$50,000 under $75,000	13,715	54,938	294,725	4,447,011	73,811	103,399	—	—	294,736	4,550,410	—	—
$75,000 under $100,000	4,470	41,771	92,360	2,393,891	21,840	37,787	—	—	92,361	2,431,678	—	—
$100,000 under $200,000	7,945	64,431	98,651	4,621,388	29,098	46,452	—	—	98,728	4,667,840	—	—
$200,000 under $500,000	3,506	75,440	29,335	3,451,722	9,825	17,902	—	—	29,345	3,469,624	—	—
$500,000 under $1,000,000	795	35,763	4,400	1,280,251	1,714	4,578	—	—	4,401	1,284,829	—	—
$1,000,000 or more	420	51,503	1,813	1,808,324	851	4,990	—	—	1,813	1,813,314	—	—
Taxable returns, total	**42,831**	**370,921**	**7,946,193**	**33,301,599**	**674,401**	**527,243**	—	—	**7,946,193**	**33,828,841**	—	—
No adjusted gross income	1,263	17,048	2,133	18,494	463	501	—	—	2,133	18,995	—	—
$1 under $1,000	**	**	**	**	**	**	—	—	**	**	—	—
$1,000 under $2,000	**11	**88	**11	**88	—	—	—	—	**11	**91	—	—
$2,000 under $3,000	*128	*551	*128	*551	—	—	—	—	*128	*551	—	—
$3,000 under $4,000	—	—	*2,551	*1,586	**720	**109	—	—	*2,551	*1,693	—	—
$4,000 under $5,000	—	—	229,717	11,759	4,281	1,213	—	—	229,717	12,972	—	—
$5,000 under $6,000	—	—	362,018	56,045	7,556	1,519	—	—	362,018	57,564	—	—
$6,000 under $7,000	*27	*169	369,441	97,367	14,717	4,563	—	—	369,441	101,931	—	—
$7,000 under $8,000	—	—	499,122	153,448	26,746	6,114	—	—	499,122	159,562	—	—
$8,000 under $9,000	*572	*554	447,808	174,520	33,312	10,712	—	—	447,808	185,232	—	—
$9,000 under $10,000	*538	*691	476,065	258,640	27,143	8,142	—	—	476,065	266,782	—	—
$10,000 under $11,000	*217	*201	423,753	289,746	29,371	10,767	—	—	423,753	300,513	—	—
$11,000 under $12,000	*217	*1,506	401,630	344,397	25,748	10,278	—	—	401,630	354,675	—	—
$12,000 under $13,000	*588	*577	400,263	401,845	24,763	9,698	—	—	400,263	411,542	—	—
$13,000 under $14,000	—	—	326,023	372,333	15,557	5,922	—	—	326,023	378,255	—	—
$14,000 under $15,000	*11	*26	272,662	364,569	17,169	7,283	—	—	272,662	371,853	—	—
$15,000 under $16,000	**27	**129	270,888	425,203	15,878	9,683	—	—	270,888	434,886	—	—
$16,000 under $17,000	**	**	232,854	393,526	15,737	9,354	—	—	232,854	402,880	—	—
$17,000 under $18,000	*24	*1,586	238,926	456,081	15,673	8,966	—	—	238,926	465,047	—	—
$18,000 under $19,000	*44	*350	210,652	444,228	17,094	6,731	—	—	210,652	450,959	—	—
$19,000 under $20,000	*11	*60	177,359	433,084	17,527	7,191	—	—	177,359	440,276	—	—
$20,000 under $25,000	*1,883	*2,306	705,628	2,104,043	53,890	33,725	—	—	705,628	2,137,768	—	—
$25,000 under $30,000	2,402	3,762	468,219	1,904,278	52,711	40,246	—	—	468,219	1,944,523	—	—
$30,000 under $40,000	1,384	3,908	596,346	3,632,133	72,176	59,815	—	—	596,346	3,691,947	—	—
$40,000 under $50,000	2,633	13,566	310,712	2,961,047	49,130	60,259	—	—	310,712	3,021,306	—	—
$50,000 under $75,000	13,715	54,938	294,725	4,447,011	73,800	103,275	—	—	294,725	4,550,286	—	—
$75,000 under $100,000	4,470	41,771	92,360	2,393,891	21,839	37,784	—	—	92,360	2,431,676	—	—
$100,000 under $200,000	7,945	64,431	98,651	4,621,388	29,021	46,139	—	—	98,651	4,667,527	—	—
$200,000 under $500,000	3,506	75,440	29,335	3,451,722	9,815	17,690	—	—	29,335	3,469,412	—	—
$500,000 under $1,000,000	795	35,763	4,400	1,280,251	1,713	4,575	—	—	4,400	1,284,826	—	—
$1,000,000 or more	420	51,503	1,813	1,808,324	851	4,990	—	—	1,813	1,813,314	—	—
Total nontaxable returns	—	—	—	—	**197,531**	**55,028**	**17,779**	**3,886**	**184,284**	**51,141**	**75,208**	**15,995**
All returns, summary:												
Under $5,000	1,402	17,686	234,540	32,478	137,383	29,047	11,063	2,052	355,396	59,474	45,370	8,385
$5,000 under $10,000	*1,137	*1,414	2,154,454	740,020	162,273	46,959	6,716	1,835	2,205,069	785,144	29,838	7,610
$10,000 under $15,000	*1,033	*2,310	1,824,331	1,772,890	117,696	46,571	—	—	1,829,419	1,819,461	—	—
$15,000 under $20,000	106	2,124	1,130,679	2,152,123	86,234	46,532	—	—	1,135,004	2,198,655	—	—
$20,000 or more	39,153	347,387	2,602,189	28,604,088	368,346	413,161	—	—	2,605,589	29,017,250	—	—

*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, windfall profit tax refunds, alimony, unemployment compensation in adjusted gross income, other income less loss, less net adjustment for windfall profit tax withheld.
NOTE: Detail may not add to total because of rounding.

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 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	**82,662,403**	**1,417,810,772**	**636,105**	**1,191,804**	**25,671,362**	**111,733,082**	**196,224,544**	**196,136,684**
Under $5,000	13,624,562	41,317,905	484,336	955,729	121,428	142,429	17,077,885	17,065,336
$5,000 under $10,000	17,365,064	129,425,579	106,767	174,667	1,223,043	1,924,724	34,567,347	34,543,944
$10,000 under $15,000	13,902,438	171,924,828	*12,749	*21,823	2,382,549	5,224,617	31,482,121	31,466,905
$15,000 under $20,000	10,452,167	181,890,885	15,929	21,165	3,354,904	8,702,429	27,139,088	27,124,337
$20,000 under $50,000	25,189,872	750,101,906	15,722	18,334	16,554,403	68,373,526	78,677,097	78,658,132
$50,000 under $100,000	2,021,626	123,679,782	*575	*23	1,930,629	21,029,761	6,920,218	6,917,496
$100,000 under $200,000	88,456	11,186,460	**27	**63	86,395	3,369,526	303,550	303,310
$200,000 under $500,000	14,827	4,262,312	—	—	14,668	1,555,927	46,839	46,836
$500,000 under $1,000,000	2,325	1,569,221	**	**	2,289	550,005	7,167	7,161
$1,000,000 or more	1,066	2,451,893	—	—	1,054	860,138	3,232	3,229
Returns with income averaging tax computation only								
Total	**6,545,167**	**261,764,869**	**826**	**604**	**4,398,160**	**24,396,114**	**19,674,000**	**19,674,000**
Under $5,000	—	—	—	—	—	—	—	—
$5,000 under $10,000	28,297	255,997	*425	*587	—	—	46,554	46,554
$10,000 under $15,000	204,529	2,660,787	—	—	42,388	39,057	407,618	407,618
$15,000 under $20,000	514,198	9,093,783	—	—	143,261	250,883	1,133,640	1,133,640
$20,000 under $50,000	4,472,140	152,710,343	*401	*17	3,007,458	11,108,695	13,621,490	13,621,490
$50,000 under $100,000	1,189,557	76,420,434	—	—	1,075,718	9,353,133	3,998,865	3,998,865
$100,000 under $200,000	120,582	15,110,571	—	—	114,022	2,480,268	412,908	412,908
$200,000 under $500,000	14,199	3,938,905	—	—	13,678	785,197	47,426	47,426
$500,000 under $1,000,000	1,288	851,786	—	—	1,264	216,354	4,217	4,217
$1,000,000 or more	377	722,262	—	—	371	162,528	1,282	1,282
Returns with maximum tax computation only								
Total	**483,293**	**69,256,896**	†	†	**459,116**	**10,054,199**	**1,651,536**	**1,650,859**
Under $50,000	*4,659	*224,619	—	—	*1,980	*4,018	*6,478	*6,478
$50,000 under $100,000	178,743	15,019,618	—	—	165,251	1,757,604	556,919	556,299
$100,000 under $200,000	234,925	31,553,187	†	†	227,882	4,778,126	853,718	853,690
$200,000 under $500,000	58,074	16,069,451	—	—	57,183	2,453,658	210,528	210,502
$500,000 under $1,000,000	5,450	3,570,903	—	—	5,392	582,494	18,966	18,964
$1,000,000 or more	1,442	2,819,119	—	—	1,428	478,299	4,927	4,927
Returns with alternative and regular tax computation								
Total	**74,251**	**13,565,542**	**39**	**33**	**69,581**	**3,176,730**	**219,990**	**219,990**
Under $50,000	*2,860	*124,819	—	—	*1,247	*1,966	*4,638	*4,638
$50,000 under $100,000	29,733	2,340,774	—	—	27,524	285,303	79,931	79,931
$100,000 under $200,000	27,761	3,725,754	*39	*33	27,114	746,698	90,712	90,712
$200,000 under $500,000	10,355	3,025,439	—	—	10,183	813,711	33,274	33,274
$500,000 under $1,000,000	2,332	1,579,551	—	—	2,311	476,364	7,530	7,530
$1,000,000 or more	1,210	2,769,205	—	—	1,202	852,687	3,905	3,905
Returns with alternative and income averaging tax computation								
Total	**24,563**	**4,426,075**	—	—	**22,217**	**726,593**	**73,437**	**73,437**
Under $50,000	—	—	—	—	—	—	—	—
$50,000 under $100,000	5,007	430,030	—	—	3,388	28,317	11,680	11,680
$100,000 under $200,000	13,947	1,886,466	—	—	13,338	265,992	43,409	43,409
$200,000 under $500,000	4,799	1,360,602	—	—	4,692	243,830	15,658	15,658
$500,000 under $1,000,000	633	425,941	—	—	625	99,172	2,107	2,107
$1,000,000 or more	177	323,037	—	—	174	89,283	583	583
Returns with alternative and maximum tax computation								
Total	**61,627**	**13,161,986**	—	—	**60,270**	**2,254,599**	**201,656**	**201,656**
Under $50,000	*3,309	*153,405	—	—	*3,309	*5,076	*3,309	*3,309
$50,000 under $100,000	11,196	992,180	—	—	10,852	133,329	32,186	32,186
$100,000 under $200,000	28,461	3,947,234	—	—	27,637	605,573	98,674	98,674
$200,000 under $500,000	15,083	4,382,665	—	—	14,916	759,944	55,093	55,093
$500,000 under $1,000,000	2,603	1,733,781	—	—	2,588	340,789	9,037	9,037
$1,000,000 or more	975	1,952,720	—	—	968	409,888	3,357	3,357

Footnote(s) 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 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			Income tax before credits, regular computation		Tax generated		Tax savings over regular computation
		Total	Zero bracket amount						
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Returns with regular tax computation only									
Total	**1,111,132,809**	**1,111,132,809**	**82,662,403**	**218,264,227**	**71,803,383**	**199,822,969**	**71,803,383**	**199,822,969**	—
Under $5,000	25,065,869	25,065,869	13,624,562	21,101,168	4,891,924	561,516	4,891,924	561,516	—
$5,000 under $10,000	93,131,579	93,131,579	17,365,064	42,649,964	15,493,938	8,027,454	15,493,938	8,027,454	—
$10,000 under $15,000	135,255,129	135,255,129	13,902,438	37,354,157	13,729,928	17,042,396	13,729,928	17,042,396	—
$15,000 under $20,000	146,085,285	146,085,285	10,452,167	30,076,912	10,405,066	21,928,469	10,405,066	21,928,469	—
$20,000 under $50,000	603,088,583	603,088,583	25,189,872	79,999,189	25,157,453	118,126,000	25,157,453	118,126,000	—
$50,000 under $100,000	95,732,548	95,732,548	2,021,626	6,742,434	2,018,796	27,873,719	2,018,796	27,873,719	—
$100,000 under $200,000	7,513,684	7,513,684	88,456	284,559	88,082	3,106,464	88,082	3,106,464	—
$200,000 under $500,000	2,659,549	2,659,549	14,827	45,572	14,813	1,452,481	14,813	1,452,481	—
$500,000 under $1,000,000	1,012,059	1,012,059	2,325	7,070	2,320	635,244	2,320	635,244	—
$1,000,000 or more	1,588,526	1,588,526	1,066	3,204	1,063	1,069,227	1,063	1,069,227	—
Returns with income averaging tax computation only									
Total	**217,695,358**	**208,563,071**	**6,545,167**	**20,418,097**	**6,545,167**	**57,139,924**	**6,545,167**	**53,358,715**	**3,781,208**
Under $5,000	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	210,030	179,078	28,297	67,748	28,297	23,610	28,297	18,257	5,353
$10,000 under $15,000	2,214,112	2,042,789	204,529	523,765	204,529	302,708	204,529	267,842	34,866
$15,000 under $20,000	7,709,260	7,250,291	514,198	1,423,411	514,198	1,223,113	514,198	1,112,304	110,809
$20,000 under $50,000	127,980,175	123,240,232	4,472,140	14,049,709	4,472,140	28,066,335	4,472,140	26,411,050	1,655,285
$50,000 under $100,000	63,068,436	60,442,296	1,189,557	3,908,829	1,189,557	19,763,700	1,189,557	18,473,719	1,289,980
$100,000 under $200,000	12,217,395	11,423,889	120,582	393,160	120,582	5,271,417	120,582	4,797,650	473,768
$200,000 under $500,000	3,106,282	2,861,216	14,199	46,094	14,199	1,717,670	14,199	1,552,334	165,336
$500,000 under $1,000,000	631,215	588,652	1,288	4,164	1,288	396,867	1,288	367,520	29,347
$1,000,000 or more	558,452	534,627	377	1,219	377	374,503	377	358,040	16,464
Returns with maximum tax computation only									
Total	**57,551,866**	**57,551,866**	**483,293**	**1,569,440**	**483,293**	**27,089,550**	**483,293**	**24,839,246**	**2,250,303**
Under $50,000	*214,123	*214,123	*4,659	*10,716	*4,659	*72,892	*4,659	*72,294	*598
$50,000 under $100,000	12,705,715	12,705,715	178,743	564,585	178,743	4,694,475	178,743	4,609,665	84,810
$100,000 under $200,000	25,921,399	25,921,399	234,925	778,687	234,925	11,438,797	234,925	10,795,294	643,503
$200,000 under $500,000	13,405,291	13,405,291	58,074	192,793	58,074	7,432,985	58,074	6,469,731	963,254
$500,000 under $1,000,000	2,969,445	2,969,445	5,450	17,951	5,450	1,880,226	5,450	1,564,681	315,545
$1,000,000 or more	2,335,893	2,335,893	1,442	4,708	1,442	1,570,175	1,442	1,327,582	242,593
Returns with alternative and regular tax computation									
Total	**10,168,855**	**10,194,531**	**73,930**	**225,747**	**74,251**	**5,218,228**	**74,251**	**4,882,722**	**335,507**
Under $50,000	*118,215	*118,215	*2,860	*6,159	*2,860	*39,438	*2,860	*39,311	*127
$50,000 under $100,000	1,975,539	1,975,539	29,733	88,773	29,733	723,896	29,733	718,756	5,140
$100,000 under $200,000	2,888,377	2,888,493	27,760	88,271	27,761	1,274,752	27,761	1,232,388	42,364
$200,000 under $500,000	2,178,454	2,179,314	10,307	32,286	10,355	1,206,741	10,355	1,120,460	86,280
$500,000 under $1,000,000	1,095,657	1,101,321	2,180	6,853	2,332	687,604	2,332	625,044	62,559
$1,000,000 or more	1,912,613	1,931,648	1,090	3,405	1,210	1,285,798	1,210	1,146,762	139,036
Returns with alternative and income averaging tax computation									
Total	**3,626,045**	**3,534,844**	**24,563**	**76,517**	**24,563**	**1,849,827**	**24,563**	**1,711,594**	**138,233**
Under $50,000	—	—	—	—	—	—	—	—	—
$50,000 under $100,000	390,033	384,328	5,007	14,287	5,007	157,435	5,007	153,510	3,925
$100,000 under $200,000	1,577,065	1,549,815	13,947	44,051	13,947	718,220	13,947	683,804	34,416
$200,000 under $500,000	1,101,114	1,060,805	4,799	15,537	4,799	613,925	4,799	558,850	55,075
$500,000 under $1,000,000	324,662	311,434	633	2,070	633	204,557	633	179,174	25,383
$1,000,000 or more	233,171	228,461	177	572	177	155,689	177	136,256	19,433
Returns with alternative and maximum tax computation									
Total	**10,705,731**	**10,705,731**	**61,627**	**198,372**	**61,627**	**5,704,847**	**61,627**	**5,036,398**	**668,449**
Under $50,000	*145,020	*145,020	*3,309	*7,611	*3,309	*47,936	*3,309	*47,680	*256
$50,000 under $100,000	826,666	826,666	11,196	34,555	11,196	313,619	11,196	306,757	6,862
$100,000 under $200,000	3,242,987	3,242,987	28,461	93,861	28,461	1,451,485	28,461	1,370,154	81,331
$200,000 under $500,000	3,567,629	3,567,629	15,083	50,496	15,083	1,985,170	15,083	1,740,863	244,307
$500,000 under $1,000,000	1,383,955	1,383,955	2,603	8,637	2,603	873,429	2,603	727,931	145,498
$1,000,000 or more	1,539,475	1,539,475	975	3,213	975	1,033,208	975	843,012	190,196

Footnote(s) 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 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	Average tax savings (dollars)	Income tax before credits		Total credits		Income tax after credits		Additional tax for tax preferences	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total: Number of returns	Total: Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Returns with regular tax computation only									
Total	—	**71,819,123**	**202,706,045**	**68,752,310**	**7,230,575**	**69,505,880**	**195,475,469**	**119,528**	**681,229**
Under $5,000	—	4,900,491	573,798	3,048,472	25,421	4,665,493	548,377	*103	*255
$5,000 under $10,000	—	15,499,721	8,129,755	14,942,911	753,154	13,803,254	7,376,601	3,266	5,122
$10,000 under $15,000	—	13,730,422	17,288,952	13,488,276	628,335	13,564,072	16,660,616	3,642	9,250
$15,000 under $20,000	—	10,405,483	22,220,716	10,255,274	747,937	10,320,829	21,472,779	3,390	12,839
$20,000 under $50,000	—	25,157,932	119,865,904	24,909,397	3,694,188	25,044,032	116,171,716	44,327	107,373
$50,000 under $100,000	—	2,018,796	28,275,116	2,002,694	1,025,262	2,003,953	27,249,853	44,402	157,582
$100,000 under $200,000	—	88,082	3,152,502	87,213	169,278	86,586	2,983,224	14,170	151,719
$200,000 under $500,000	—	14,813	1,473,290	14,716	83,638	14,325	1,389,652	5,040	117,225
$500,000 under $1,000,000	—	2,320	643,779	2,300	39,010	2,284	604,769	813	45,384
$1,000,000 or more	—	1,063	1,082,234	1,057	64,352	1,052	1,017,882	375	74,479
Returns with income averaging tax computation only									
Total	**578**	**6,545,167**	**54,084,140**	**6,484,424**	**2,399,561**	**6,484,577**	**51,684,580**	**75,475**	**528,193**
Under $5,000	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	189	28,297	18,463	24,048	2,894	25,857	15,568	—	—
$10,000 under $15,000	170	204,529	271,091	200,263	14,295	201,151	256,796	*250	*56
$15,000 under $20,000	215	514,198	1,126,157	510,643	52,645	506,981	1,073,512	*558	*310
$20,000 under $50,000	370	4,472,140	26,764,083	4,432,679	1,014,841	4,434,974	25,749,241	23,502	42,517
$50,000 under $100,000	1,084	1,189,557	18,722,622	1,181,381	903,133	1,180,510	17,819,489	31,211	144,819
$100,000 under $200,000	3,929	120,582	4,866,920	119,627	281,974	119,306	4,584,945	14,344	154,086
$200,000 under $500,000	11,644	14,199	1,572,890	14,129	92,832	14,140	1,480,058	4,801	121,943
$500,000 under $1,000,000	22,785	1,288	372,418	1,277	21,266	1,283	351,152	638	37,624
$1,000,000 or more	43,671	377	369,498	377	15,680	375	353,817	171	26,837
Returns with maximum tax computation only									
Total	**4,656**	**483,293**	**25,029,922**	**481,206**	**1,112,848**	**481,440**	**23,917,074**	**5,579**	**28,496**
Under $50,000	*128	*4,659	*73,118	*4,659	*9,451	*4,132	*63,667	*47	*1
$50,000 under $100,000	474	178,743	4,657,321	177,907	213,762	178,282	4,443,560	548	664
$100,000 under $200,000	2,739	234,925	10,883,732	233,793	488,193	234,195	10,395,540	3,454	7,266
$200,000 under $500,000	16,587	58,074	6,505,963	57,971	286,035	57,947	6,219,928	1,267	8,838
$500,000 under $1,000,000	57,898	5,450	1,573,420	5,435	59,264	5,443	1,514,156	181	4,381
$1,000,000 or more	168,234	1,442	1,336,368	1,441	56,143	1,441	1,280,225	82	7,346
Returns with alternative and regular tax computation									
Total	**4,519**	**74,251**	**4,948,513**	**74,181**	**227,402**	**74,068**	**4,721,110**	**8,303**	**193,801**
Under $50,000	*44	*2,860	*39,763	*2,860	*782	*2,860	*38,981	—	—
$50,000 under $100,000	173	29,733	736,616	29,733	18,739	29,665	717,877	1,610	5,707
$100,000 under $200,000	1,526	27,761	1,249,136	27,761	48,063	27,656	1,201,074	2,875	19,875
$200,000 under $500,000	8,332	10,355	1,134,362	10,353	60,940	10,348	1,073,422	2,475	62,621
$500,000 under $1,000,000	26,826	2,332	631,811	2,295	29,709	2,330	602,102	827	35,545
$1,000,000 or more	114,906	1,210	1,156,824	1,179	69,170	1,209	1,087,654	516	70,053
Returns with alternative and income averaging tax computation									
Total	**5,628**	**24,563**	**1,732,713**	**24,451**	**83,440**	**24,543**	**1,649,272**	**2,291**	**42,991**
Under $50,000	—	—	—	—	—	—	—	—	—
$50,000 under $100,000	784	5,007	155,396	5,007	7,180	5,007	148,216	**	**
$100,000 under $200,000	2,468	13,947	691,544	13,836	26,060	13,947	665,484	**865	**3,127
$200,000 under $500,000	11,476	4,799	565,932	4,799	29,290	4,781	536,642	1,106	19,476
$500,000 under $1,000,000	40,100	633	180,951	632	11,581	633	169,370	242	12,359
$1,000,000 or more	109,791	177	138,889	177	9,330	175	129,559	78	8,029
Returns with alternative and maximum tax computation									
Total	**10,847**	**61,627**	**5,078,442**	**61,627**	**232,220**	**61,296**	**4,846,222**	**2,138**	**17,997**
Under $50,000	*77	*3,309	*48,244	*3,309	*564	*3,309	*47,680	—	—
$50,000 under $100,000	613	11,196	309,683	11,196	13,301	11,096	296,382	—	—
$100,000 under $200,000	2,858	28,461	1,384,721	28,461	72,595	28,242	1,312,125	1,309	2,042
$200,000 under $500,000	16,198	15,083	1,755,781	15,083	78,583	15,076	1,677,198	576	3,345
$500,000 under $1,000,000	55,896	2,603	732,492	2,603	29,143	2,598	703,350	160	4,699
$1,000,000 or more	195,073	975	847,521	975	38,035	973	809,486	93	7,910

Footnote(s) 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 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	Additional tax for tax preferences—Continued: Minimum tax: Number of returns	Minimum tax: Amount	Alternative minimum tax: Number of returns	Alternative minimum tax: Amount	Total income tax: Number of returns	Amount	As a percent of: Income subject to tax	Adjusted gross income	Average income tax (dollars)
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Returns with regular tax computation only									
Total	**72,395**	**277,318**	**54,142**	**403,912**	**69,539,930**	**196,156,699**	**177**	**138**	**2,373**
Under $5,000	*36	*79	*67	*176	4,665,596	548,632	22	13	40
$5,000 under $10,000	*51	*404	3,217	4,718	13,804,882	7,381,723	79	57	425
$10,000 under $15,000	*752	*656	2,908	8,595	13,567,196	16,669,866	123	97	1,199
$15,000 under $20,000	2,107	6,929	1,328	5,910	10,322,824	21,485,619	147	118	2,056
$20,000 under $50,000	23,021	47,808	23,230	59,565	25,061,543	116,279,089	193	155	4,616
$50,000 under $100,000	33,436	88,143	13,442	69,439	2,011,586	27,407,436	286	222	13,557
$100,000 under $200,000	8,887	56,303	6,770	95,416	88,113	3,134,943	417	280	35,441
$200,000 under $500,000	3,298	42,328	2,595	74,897	14,801	1,506,877	567	354	101,631
$500,000 under $1,000,000	573	18,208	381	27,176	2,323	650,154	642	414	279,636
$1,000,000 or more	234	16,460	204	58,019	1,066	1,092,361	688	446	1,024,729
Returns with income averaging tax computation only									
Total	**23,671**	**82,967**	**53,281**	**445,226**	**6,501,942**	**52,212,772**	**250**	**199**	**7,977**
Under $5,000	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	—	—	—	—	25,857	15,568	87	61	550
$10,000 under $15,000	—	—	*250	*56	201,401	256,852	126	97	1,256
$15,000 under $20,000	—	—	*558	*310	507,002	1,073,822	148	118	2,088
$20,000 under $50,000	3,196	4,773	20,382	37,745	4,446,309	25,791,759	209	169	5,767
$50,000 under $100,000	11,413	20,151	20,245	124,668	1,185,452	17,964,308	297	235	15,102
$100,000 under $200,000	6,630	28,409	8,206	125,677	120,075	4,739,031	415	314	39,301
$200,000 under $500,000	2,226	21,617	2,962	100,326	14,182	1,602,001	560	407	112,825
$500,000 under $1,000,000	179	5,603	522	32,022	1,287	388,776	660	456	301,845
$1,000,000 or more	27	2,415	156	24,422	377	380,655	712	527	1,009,695
Returns with maximum tax computation only									
Total	**4,765**	**9,906**	**930**	**18,591**	**481,673**	**23,945,570**	**416**	**346**	**49,547**
Under $50,000	—	—	*47	*1	*4,179	*63,669	*297	*283	*13,666
$50,000 under $100,000	*478	*274	*70	*389	178,351	4,444,224	350	296	24,864
$100,000 under $200,000	3,195	3,837	304	3,429	234,291	10,402,805	401	330	44,281
$200,000 under $500,000	926	3,344	401	5,493	57,968	6,228,765	465	388	107,256
$500,000 under $1,000,000	129	1,384	60	2,998	5,443	1,518,537	511	425	278,631
$1,000,000 or more	37	1,066	48	6,280	1,441	1,287,571	551	457	892,906
Returns with alternative and regular tax computation									
Total	**6,473**	**84,548**	**2,501**	**109,253**	**74,247**	**4,914,911**	**482**	**362**	**66,193**
Under $50,000	—	—	—	—	*2,860	*38,981	*330	*312	*13,630
$50,000 under $100,000	1,588	5,616	*24	*92	29,733	723,584	366	309	24,336
$100,000 under $200,000	2,408	13,059	547	6,816	27,761	1,220,949	423	328	43,981
$200,000 under $500,000	1,769	29,710	1,099	32,911	10,352	1,136,043	521	375	109,710
$500,000 under $1,000,000	447	14,837	501	20,707	2,332	637,647	579	404	273,434
$1,000,000 or more	261	21,326	330	48,727	1,209	1,157,707	599	418	956,783
Returns with alternative and income averaging tax computation									
Total	**1,539**	**14,472**	**854**	**28,519**	**24,561**	**1,692,264**	**479**	**382**	**68,895**
Under $50,000	—	—	—	—	—	—	—	—	—
$50,000 under $100,000	—	—	**	**	5,007	148,221	386	345	29,603
$100,000 under $200,000	810	2,308	**56	**819	13,947	668,607	431	354	47,939
$200,000 under $500,000	615	6,811	561	12,665	4,799	556,119	524	409	115,882
$500,000 under $1,000,000	79	1,990	188	10,369	633	181,729	584	427	287,092
$1,000,000 or more	35	3,363	49	4,666	175	137,588	602	426	777,333
Returns with alternative and maximum tax computation									
Total	**1,582**	**3,951**	**708**	**14,046**	**61,519**	**4,864,218**	**454**	**370**	**78,930**
Under $50,000	—	—	—	—	*3,309	*47,680	*329	*311	*14,409
$50,000 under $100,000	—	—	—	—	11,098	296,382	359	299	26,472
$100,000 under $200,000	1,011	1,299	414	743	28,461	1,314,167	405	333	46,174
$200,000 under $500,000	441	1,212	161	2,133	15,076	1,680,543	471	383	111,420
$500,000 under $1,000,000	102	851	64	3,849	2,601	708,049	512	408	272,013
$1,000,000 or more	28	589	69	7,321	974	817,396	531	419	838,355

*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.
†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 3.2—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: Total expenditures		Expenditures for insulation		Expenditures for storm windows or doors		Expenditures for caulking		Other current-year energy conservation expenditures	
			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)
All returns, total	**3,987,125**	**3,987,328**	**3,742,024**	**2,915,400**	**2,180,706**	**1,115,860**	**2,041,225**	**1,431,582**	**958,923**	**62,168**	**621,151**	**305,791**
No adjusted gross income	19,881	19,881	12,311	11,197	6,825	6,958	4,304	3,939	697	72	2,076	228
$1 under $1,000	*3,139	*3,139	*2,853	*3,633	*2,853	*3,833	—	—	—	—	—	—
$1,000 under $2,000	*3,431	*3,431	*3,431	*1,136	*2,485	*261	*966	*875	—	—	—	—
$2,000 under $3,000	8,668	8,668	*5,223	*5,266	*1,260	*494	*4,498	*2,648	*832	*54	*2,143	*2,089
$3,000 under $4,000	*1,690	*1,690	*930	*563	*400	*102	*530	*371	*400	*2	*400	*89
$4,000 under $5,000	15,933	15,933	10,075	10,058	*3,115	*1,982	*5,178	*5,007	—	—	*4,440	*3,069
$5,000 under $6,000	27,448	27,448	24,659	20,018	14,073	5,666	*6,884	*5,943	*2,677	*380	*4,042	*8,029
$6,000 under $7,000	33,781	33,781	26,373	13,522	18,681	8,347	*9,320	*4,390	*3,854	*210	*1,703	*575
$7,000 under $8,000	33,502	33,502	29,916	17,307	14,302	6,786	16,929	8,643	*3,221	*212	*4,004	*1,666
$8,000 under $9,000	54,284	54,284	49,229	28,050	31,962	14,029	27,218	13,801	*7,730	*168	*710	*53
$9,000 under $10,000	47,626	47,626	39,330	34,159	18,845	9,791	20,029	14,972	*9,864	*1,051	*8,460	*8,345
$10,000 under $11,000	57,504	57,504	54,699	39,234	42,492	18,035	20,103	20,406	12,244	324	*2,720	*468
$11,000 under $12,000	71,502	71,502	65,139	51,427	30,380	17,600	39,408	29,238	14,460	690	10,954	3,900
$12,000 under $13,000	48,450	48,450	43,637	28,679	26,257	20,406	19,323	6,344	12,280	634	*7,683	*1,295
$13,000 under $14,000	64,509	64,509	57,535	48,019	34,569	16,273	25,970	23,170	17,700	3,745	*7,458	*4,831
$14,000 under $15,000	57,903	57,903	55,337	44,633	24,782	13,720	35,240	27,848	*10,900	*912	*6,670	*2,153
$15,000 under $16,000	73,970	73,970	70,868	57,509	40,328	33,806	40,312	20,568	9,805	431	10,279	2,704
$16,000 under $17,000	71,036	71,036	67,785	64,096	44,864	35,153	31,136	17,963	11,541	308	11,393	10,671
$17,000 under $18,000	91,567	91,567	83,232	60,533	49,197	19,473	46,891	36,882	11,915	812	11,354	3,365
$18,000 under $19,000	95,577	95,577	87,933	48,121	46,752	16,755	58,017	22,651	22,060	704	10,699	8,011
$19,000 under $20,000	93,076	93,076	87,022	71,901	63,634	23,558	45,710	45,407	25,733	1,188	10,095	1,746
$20,000 under $25,000	555,799	555,799	529,001	358,976	316,534	144,121	301,438	172,822	128,733	5,980	76,386	36,053
$25,000 under $30,000	561,202	561,202	532,109	356,112	322,607	128,280	314,273	193,953	160,180	8,555	73,937	25,324
$30,000 under $40,000	956,119	956,322	924,806	702,283	549,679	274,105	472,858	328,550	266,343	13,825	182,768	85,802
$40,000 under $50,000	462,545	462,545	436,631	398,553	231,377	141,018	275,697	203,620	129,330	7,719	80,588	46,196
$50,000 under $75,000	342,345	342,345	319,138	293,629	176,398	96,676	162,754	155,802	80,281	10,764	64,743	30,387
$75,000 under $100,000	70,646	70,646	65,168	69,079	35,445	29,253	29,024	29,228	7,588	1,114	14,339	9,484
$100,000 under $200,000	52,648	52,648	47,790	62,621	25,608	23,276	23,086	30,236	7,719	1,915	9,235	7,194
$200,000 under $500,000	9,953	9,953	8,685	12,420	4,459	5,350	3,638	5,016	694	288	1,639	1,766
$500,000 under $1,000,000	1,047	1,047	899	1,979	429	703	387	987	102	76	177	213
$1,000,000 or more	344	344	280	669	134	251	104	299	40	35	56	83
Taxable returns, total	**3,797,957**	**3,798,160**	**3,627,805**	**2,811,673**	**2,119,207**	**1,075,055**	**1,985,569**	**1,385,321**	**944,260**	**61,239**	**600,768**	**290,059**
No adjusted gross income	506	506	212	1,466	69	96	103	1,324	*67	*11	*21	*35
$1 under $1,000	*47	*47	*	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $5,000	*891	*891	*891	*332	*891	*332	—	—	—	—	—	—
$5,000 under $6,000	*15,132	*15,132	*12,836	*15,735	*6,859	*3,467	*3,868	*4,887	—	—	*2,109	*7,382
$6,000 under $7,000	19,482	19,482	17,504	6,494	*12,579	*4,356	*7,653	*1,546	*3,216	*165	*903	*427
$7,000 under $8,000	22,076	22,076	21,780	8,899	*7,714	*2,214	*12,358	*4,911	*2,159	*108	*4,004	*1,666
$8,000 under $9,000	38,296	38,296	37,793	17,759	25,781	10,547	17,071	7,128	*3,068	*31	*710	*53
$9,000 under $10,000	33,704	33,704	31,059	22,832	14,931	6,226	20,029	14,972	*9,864	*1,051	*2,094	*583
$10,000 under $11,000	50,670	50,670	50,411	36,827	39,148	17,231	17,068	18,804	12,244	324	*2,720	*468
$11,000 under $12,000	63,025	63,025	60,594	47,049	29,522	15,875	36,627	27,437	14,300	686	10,048	3,051
$12,000 under $13,000	45,050	45,050	42,181	27,108	26,013	20,153	18,111	5,053	12,280	634	*7,562	*1,267
$13,000 under $14,000	62,220	62,220	57,034	47,844	34,356	16,197	25,682	23,072	17,700	3,745	*7,458	*4,831
$14,000 under $15,000	56,459	56,459	55,009	44,362	24,464	13,465	35,230	27,832	*10,900	*912	*6,670	*2,153
$15,000 under $16,000	70,684	70,684	68,586	55,314	38,490	33,379	38,030	18,831	8,150	400	10,279	2,704
$16,000 under $17,000	66,887	66,887	64,849	62,211	43,597	34,384	29,117	16,875	10,766	282	11,393	10,671
$17,000 under $18,000	86,663	86,663	79,748	52,124	48,298	18,610	44,306	29,336	11,914	812	11,353	3,365
$18,000 under $19,000	91,313	91,313	87,539	47,804	46,717	16,742	57,658	22,348	22,060	704	10,699	8,011
$19,000 under $20,000	89,759	89,759	86,436	71,612	63,421	23,451	45,124	45,234	25,520	1,181	10,095	1,746
$20,000 under $25,000	543,190	543,190	524,356	355,783	314,874	143,182	297,951	170,680	128,244	5,943	76,199	35,978
$25,000 under $30,000	550,272	550,272	527,123	350,480	318,832	125,053	312,594	191,832	159,712	8,513	73,006	25,082
$30,000 under $40,000	953,850	954,053	923,981	701,646	549,134	273,825	472,574	328,192	266,343	13,825	182,768	85,802
$40,000 under $50,000	461,420	461,420	436,271	397,857	231,115	140,861	275,697	203,620	129,330	7,719	80,490	45,657
$50,000 under $75,000	341,829	341,829	318,888	293,491	176,352	96,583	162,550	155,757	80,281	10,764	64,743	30,387
$75,000 under $100,000	70,626	70,626	65,148	69,053	35,445	29,253	29,004	29,202	7,588	1,114	14,339	9,484
$100,000 under $200,000	52,574	52,574	47,718	62,527	25,585	23,270	23,036	30,148	7,719	1,915	9,235	7,194
$200,000 under $500,000	9,941	9,941	8,679	12,415	4,457	5,349	3,637	5,013	693	288	1,637	1,765
$500,000 under $1,000,000	1,047	1,047	899	1,979	429	703	387	987	102	76	177	213
$1,000,000 or more	344	344	280	669	134	251	104	299	40	35	56	83
Total nontaxable returns	**189,168**	**189,168**	**114,219**	**103,728**	**61,499**	**40,806**	**55,656**	**46,261**	**14,663**	**929**	**20,383**	**15,731**
All returns, summary:												
Under $5,000	52,742	52,742	34,823	31,874	16,918	13,430	15,476	12,840	1,929	128	9,059	5,476
$5,000 under $10,000	196,641	196,641	169,507	113,056	97,863	44,619	80,380	47,750	27,346	2,019	18,919	18,669
$10,000 under $15,000	299,868	299,868	276,347	211,991	158,480	86,034	140,044	107,007	67,584	6,305	35,485	12,646
$15,000 under $20,000	425,226	425,226	396,840	302,159	244,775	128,746	222,066	143,472	81,054	3,444	53,820	26,497
$20,000 or more	3,012,648	3,012,851	2,864,507	2,256,320	1,662,670	843,032	1,583,259	1,120,512	781,010	50,273	503,868	242,502

Footnote(s) at end of table.

Table 3.2—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 energy conservation expenditures—Continued						Returns with renewable energy source expenditures			
	Prior-year energy conservation expenditures		Maximum allowable current-year energy conservation expenditures		Energy conservation credit (before limitation)		Total expenditures		Expenditures for solar energy	
	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)
All returns, total	**1,247,077**	**774,632**	**3,739,995**	**2,439,837**	**3,739,995**	**364,522**	**224,755**	**717,607**	**212,525**	**678,591**
No adjusted gross income	559	366	12,311	9,548	12,311	1,428	1,153	2,306	1,153	2,306
$1 under $1,000	—	—	*2,853	*3,633	*2,853	*545	*239	*486	*239	*486
$1,000 under $2,000	*328	*186	*3,431	*1,136	*3,431	*170	—	—	—	—
$2,000 under $3,000	*725	*144	*5,223	*5,286	*5,223	*790	*144	*20	*144	*20
$3,000 under $4,000	—	—	*930	*563	*930	*84	*4	*7	*4	*7
$4,000 under $5,000	—	—	10,075	10,049	10,075	1,503	*1,290	*6,265	*1,290	*6,265
$5,000 under $6,000	*1,303	*121	24,659	16,782	24,659	2,510	—	—	—	—
$6,000 under $7,000	*6,240	*3,028	26,373	13,170	26,373	1,963	*857	*257	*857	*257
$7,000 under $8,000	*6,528	*2,914	29,916	15,818	29,916	2,357	*2,374	*1,421	*2,374	*1,421
$8,000 under $9,000	*8,458	*3,754	49,229	26,683	49,229	3,988	*1,842	*1,616	*1,842	*1,616
$9,000 under $10,000	12,908	6,692	39,330	29,535	39,330	4,415	*544	*1,074	*544	*1,074
$10,000 under $11,000	13,762	5,525	54,699	33,284	54,699	4,965	*2,133	*7,882	*2,133	*7,882
$11,000 under $12,000	19,373	14,290	65,139	43,225	65,139	6,462	*6,200	*15,278	*6,200	*15,198
$12,000 under $13,000	9,643	8,566	43,637	21,891	43,637	3,268	*3,170	*3,728	*3,170	*3,728
$13,000 under $14,000	19,734	11,457	57,535	43,816	57,535	6,556	*6,220	*8,532	*6,220	*8,532
$14,000 under $15,000	8,225	2,876	55,337	40,228	55,337	6,010	*1,264	*12,210	*308	*180
$15,000 under $16,000	17,407	9,990	70,868	52,358	70,868	7,830	*3,733	*6,803	*3,733	*6,803
$16,000 under $17,000	20,208	7,797	67,785	48,153	67,785	7,195	*3,266	*5,674	*3,266	*5,674
$17,000 under $18,000	25,739	15,837	83,232	49,354	83,232	7,370	5,354	11,304	5,354	11,304
$18,000 under $19,000	29,372	17,273	87,152	43,058	87,152	6,427	*3,790	*5,742	*2,293	*5,214
$19,000 under $20,000	22,548	15,719	87,022	51,290	87,022	7,654	*3,823	*2,757	*2,131	*2,334
$20,000 under $25,000	194,457	129,071	529,001	314,714	529,001	47,306	27,917	74,028	24,263	67,356
$25,000 under $30,000	179,323	98,562	532,109	324,663	532,109	48,481	30,982	127,394	30,982	127,272
$30,000 under $40,000	331,486	205,547	923,724	592,299	923,724	88,477	45,517	150,647	44,513	150,577
$40,000 under $50,000	162,911	108,592	436,631	325,361	436,631	48,638	30,032	93,914	28,674	88,351
$50,000 under $75,000	118,368	77,821	319,138	222,265	319,138	33,221	27,805	104,888	26,223	94,662
$75,000 under $100,000	21,050	15,809	65,168	47,966	65,168	7,170	7,233	33,094	6,990	32,459
$100,000 under $200,000	14,041	10,663	47,649	44,108	47,649	6,601	6,330	29,676	6,115	27,390
$200,000 under $500,000	2,146	1,858	8,660	8,218	8,660	1,230	1,336	8,974	1,314	8,664
$500,000 under $1,000,000	182	130	899	1,031	899	154	148	1,193	142	1,134
$1,000,000 or more	53	45	280	351	280	53	55	436	54	422
Taxable returns, total	**1,219,769**	**763,011**	**3,625,776**	**2,351,230**	**3,625,776**	**351,273**	**184,807**	**541,871**	**175,282**	**521,575**
No adjusted gross income	6	6	212	223	212	33	125	795	125	795
$1 under $1,000	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	—	—	—	—	—	—	—	—	—	—
$4,000 under $5,000	—	—	*891	*332	*891	*50	—	—	—	—
$5,000 under $6,000	—	—	*12,836	*12,571	*12,836	*1,882	—	—	—	—
$6,000 under $7,000	*3,184	*1,181	17,504	6,494	17,504	966	*857	*257	*857	*257
$7,000 under $8,000	*5,498	*2,560	21,780	8,899	21,780	1,323	—	—	—	—
$8,000 under $9,000	*5,157	*2,243	37,793	17,329	37,793	2,590	—	—	—	—
$9,000 under $10,000	*8,551	*5,248	31,059	21,725	31,059	3,247	—	—	—	—
$10,000 under $11,000	12,955	5,334	50,411	30,877	50,411	4,607	—	—	—	—
$11,000 under $12,000	16,592	13,778	60,594	39,328	60,594	5,879	*732	*370	*732	*370
$12,000 under $13,000	9,109	8,282	42,181	20,320	42,181	3,032	*1,942	*2,899	*1,942	*2,899
$13,000 under $14,000	19,446	11,358	57,034	43,641	57,034	6,530	*4,432	*5,789	*4,432	*5,789
$14,000 under $15,000	8,225	2,876	55,009	39,956	55,009	5,970	*298	*145	*298	*145
$15,000 under $16,000	17,407	9,990	68,586	50,799	68,586	7,596	*2,542	*3,088	*2,542	*3,088
$16,000 under $17,000	18,207	7,211	64,849	46,273	64,849	6,913	*2,323	*3,783	*2,323	*3,783
$17,000 under $18,000	23,224	13,035	79,748	47,626	79,748	7,112	4,834	9,098	4,834	9,098
$18,000 under $19,000	29,372	17,273	86,758	42,742	86,758	6,380	*3,586	*5,154	*2,089	*4,626
$19,000 under $20,000	22,547	15,718	86,436	51,002	86,436	7,610	*3,823	*2,757	*2,131	*2,334
$20,000 under $25,000	194,250	129,015	524,356	311,521	524,356	46,529	19,021	35,981	17,110	35,890
$25,000 under $30,000	176,463	98,044	527,123	319,188	527,123	47,662	23,434	61,806	23,434	61,685
$30,000 under $40,000	331,054	205,003	922,899	591,675	922,899	88,383	44,756	140,229	43,752	140,159
$40,000 under $50,000	162,705	108,536	436,271	325,008	436,271	48,585	29,357	92,351	28,004	86,794
$50,000 under $75,000	118,368	77,821	318,888	222,131	318,888	33,201	27,648	104,038	26,066	93,812
$75,000 under $100,000	21,050	15,809	65,148	47,940	65,148	7,166	7,233	33,094	6,990	32,459
$100,000 under $200,000	14,018	10,656	47,577	44,032	47,577	6,590	6,330	29,676	6,115	27,390
$200,000 under $500,000	2,146	1,858	8,654	8,213	8,654	1,229	1,331	8,932	1,310	8,647
$500,000 under $1,000,000	182	130	899	1,031	899	154	148	1,193	142	1,134
$1,000,000 or more	53	45	280	351	280	53	55	436	54	422
Total nontaxable returns	**27,308**	**11,621**	**114,219**	**88,607**	**114,219**	**13,249**	**39,948**	**175,736**	**37,243**	**157,016**
All returns, summary:										
Under $5,000	1,612	695	34,823	30,215	34,823	4,520	2,830	9,085	2,830	9,085
$5,000 under $10,000	35,437	16,509	169,507	101,988	169,507	15,233	*5,617	*4,368	*5,617	*4,368
$10,000 under $15,000	70,737	42,713	276,347	182,444	276,347	27,262	18,987	47,630	18,031	35,521
$15,000 under $20,000	115,274	66,616	396,059	244,214	396,059	36,476	19,966	32,261	16,777	31,329
$20,000 or more	1,024,017	648,098	2,863,259	1,880,976	2,863,259	281,031	177,355	624,243	169,270	598,288

Footnote(s) at end of table.

Table 3.2—Returns With Residential Energy Expenditures: Expenditures by Type and Computation of the Energy Credit, by Size of Adjusted Gross Income—Continu[illegible]

[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										
	Expenditures for geothermal energy		Expenditures for wind energy		Prior-year renewable energy source expenditures		Maximum allowable current-year renewable energy source expenditures		Re[illegible] (b[illegible]	[illegible]wable energy [illegible]urce credit [illegible]ore limitation)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Numbe[illegible] return[illegible]	[illegible]	Amount
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)		(32)
All returns, total	4,755	21,942	10,718	17,073	24,582	78,144	224,755	657,738	22[illegible]	755	263,043
No adjusted gross income	—	—	—	—	*21	*75	1,153	2,249		153	899
$1 under $1,000	—	—	—	—	—	—	*239	*486		239	*194
$1,000 under $2,000	—	—	—	—	—	—	—	—		—	—
$2,000 under $3,000	—	—	—	—	—	—	*144	*20		144	*8
$3,000 under $4,000	—	—	—	—	—	—	*4	*7		*4	*3
$4,000 under $5,000	—	—	—	—	—	—	*1,290	*5,503	*[illegible]	290	*2,201
$5,000 under $6,000	—	—	—	—	—	—	—	—		—	—
$6,000 under $7,000	—	—	—	—	—	—	*857	*257		357	*103
$7,000 under $8,000	—	—	—	—	—	—	*2,374	*1,421	*[illegible]	374	*567
$8,000 under $9,000	—	—	—	—	—	—	*1,842	*1,616	*[illegible]	342	*646
$9,000 under $10,000	—	—	—	—	—	—	*544	*1,074		544	*430
$10,000 under $11,000	—	—	—	—	*209	*848	*2,133	*7,882	*[illegible]	133	*3,153
$11,000 under $12,000	—	—	*160	*80	—	—	*6,200	*15,278	*[illegible]	200	*6,109
$12,000 under $13,000	—	—	—	—	*1,942	*4,717	*3,170	*3,728	*[illegible]	170	*1,491
$13,000 under $14,000	—	—	—	—	*4,130	*27,572	*6,220	*8,532	*[illegible]	220	*3,409
$14,000 under $15,000	*467	*830	*489	*11,199	*467	*2,102	*1,264	*5,901	*[illegible]	264	*2,360
$15,000 under $16,000	—	—	—	—	—	—	*3,733	*6,803	*[illegible]	733	*2,721
$16,000 under $17,000	—	—	—	—	*332	*623	*3,266	*5,674	*[illegible]	266	*2,268
$17,000 under $18,000	—	—	—	—	*239	*130	5,354	11,304	[illegible]	154	4,521
$18,000 under $19,000	—	—	*1,654	*528	*2,278	*3,931	*3,790	*5,742	*[illegible]	790	*2,296
$19,000 under $20,000	—	—	*1,692	*423	—	—	*3,823	*2,757	*[illegible]	823	*1,101
$20,000 under $25,000	*1,743	*6,580	*1,911	*92	*539	*2,815	27,917	73,928	27[illegible]	917	29,563
$25,000 under $30,000	—	—	*1,624	*122	*2,589	*5,604	30,982	106,231	30[illegible]	982	42,486
$30,000 under $40,000	—	—	*1,004	*69	*4,341	*16,933	45,517	143,571	45[illegible]	517	57,422
$40,000 under $50,000	*1,311	*5,322	*477	*240	*4,648	*3,699	30,032	85,287	30[illegible]	032	34,106
$50,000 under $75,000	*859	*6,814	*1,565	*3,413	2,075	6,634	27,805	98,078	27[illegible]	05	39,225
$75,000 under $100,000	*243	*635	—	—	*496	*1,054	7,233	30,016	7[illegible]	33	12,005
$100,000 under $200,000	*103	*1,441	*131	*844	*256	*1,267	6,330	25,819	6[illegible]	30	10,327
$200,000 under $500,000	*25	*279	*6	*31	*14	*103	1,336	7,463	1[illegible]	38	2,985
$500,000 under $1,000,000	4	41	**5	**32	**6	**39	148	811		48	325
$1,000,000 or more	—	—	**	**	**	**	55	297		55	119
Taxable returns, total	2,545	14,532	10,063	5,764	21,488	60,635	184,807	513,848	184[illegible]	07	205,497
No adjusted gross income	—	—	—	—	—	—	125	776		25	310
$1 under $1,000	—	—	—	—	—	—	—	—		—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—		—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—		—	—
$3,000 under $4,000	—	—	—	—	—	—	—	—		—	—
$4,000 under $5,000	—	—	—	—	—	—	—	—		—	—
$5,000 under $6,000	—	—	—	—	—	—	—	—		—	—
$6,000 under $7,000	—	—	—	—	—	—	—	—		—	—
$7,000 under $8,000	—	—	—	—	—	—	*857	*257	*	57	*103
$8,000 under $9,000	—	—	—	—	—	—	—	—		—	—
$9,000 under $10,000	—	—	—	—	—	—	—	—		—	—
$10,000 under $11,000	—	—	—	—	—	—	—	—		—	—
$11,000 under $12,000	—	—	—	—	—	—	—	—		—	—
$12,000 under $13,000	—	—	—	—	—	—	*732	*370	*	32	*148
$13,000 under $14,000	—	—	—	—	*1,942	*4,717	*1,942	*2,899	*1[illegible]	12	*1,159
$14,000 under $15,000	—	—	—	—	*2,573	*15,531	*4,432	*5,789	*4[illegible]	12	*2,313
$15,000 under $16,000	—	—	—	—	—	—	*298	*145	*[illegible]	98	*58
$16,000 under $17,000	—	—	—	—	—	—	*2,542	*3,088	*2[illegible]	12	*1,235
$17,000 under $18,000	—	—	—	—	—	—	*2,323	*3,783	*2[illegible]	3	*1,511
$18,000 under $19,000	—	—	—	—	*239	*130	4,834	9,098	4[illegible]	14	3,639
$19,000 under $20,000	—	—	*1,654	*528	*2,278	*3,931	*3,586	*5,154	*3[illegible]	6	*2,060
$20,000 under $25,000	—	—	*1,692	*423	—	—	*3,823	*2,757	*3[illegible]	3	*1,101
$25,000 under $30,000	—	—	*1,911	*92	*500	*2,660	19,021	35,981	19[illegible]	1	14,386
$30,000 under $40,000	—	—	*1,624	*122	*2,121	*3,945	23,434	60,968	23[illegible]	4	24,382
$40,000 under $50,000	—	—	*1,004	*69	*4,341	*16,933	44,756	137,409	44[illegible]	6	54,957
$50,000 under $75,000	*1,311	*5,322	*472	*234	*4,648	*3,699	29,357	83,724	29[illegible]	7	33,481
$75,000 under $100,000	*859	*6,814	*1,565	*3,413	2,075	6,634	27,648	97,263	27[illegible]	8	38,899
$100,000 under $200,000	*243	*635	—	—	*496	*1,054	7,233	30,016	7[illegible]	3	12,005
$200,000 under $500,000	*103	*1,441	*131	*844	*256	*1,267	6,330	25,819	6[illegible]	0	10,327
$500,000 under $1,000,000	*25	*279	*5	*7	*13	*96	1,331	7,443	1[illegible]	1	2,977
$1,000,000 or more	4	41	**5	**32	**6	**39	148	811	1	8	325
Total nontaxable returns	—	—	**	**	**	**	55	297		5	119
All returns, summary:	*2,210	*7,410	*655	*11,309	3,094	17,509	39,948	143,890	39,9[illegible]	3	57,546
Under $5,000	—	—	—	—	*21	*75	2,830	8,266	2,8[illegible]	)	3,305
$5,000 under $10,000	—	—	—	—	—	—	*5,617	*4,368	*5,6[illegible]	7	*1,746
$10,000 under $15,000	*467	*830	*649	*11,279	*6,748	*35,238	18,987	41,321	18,9[illegible]	7	16,522
$15,000 under $20,000	—	—	*3,346	*951	*2,849	*4,684	19,966	32,281	19,9[illegible]	3	12,907
$20,000 or more	4,288	21,112	6,723	4,843	14,964	38,147	177,355	571,502	177,3[illegible]	5	228,563

Footnote(s) at end of table.

Table 3.2—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	Total current-year residential energy credit (before limitation)		Residential energy credit carryover from 1980		Total available residential energy credit		Income tax before residential energy credit		Credit carried over to 1982		Credit used to offset income tax before credits		Credit used to offset minimum tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	**3,915,160**	**627,565**	**95,877**	**35,364**	**3,987,125**	**662,929**	**3,869,793**	**22,983,229**	**183,471**	**61,497**	**3,869,793**	**600,831**	**1,452**	**602**
No adjusted gross income	13,445	2,327	7,195	4,005	19,881	6,332	*13	*18	19,808	6,271	*13	*8	152	53
$1 under $1,000	*3,092	*739	*47	*9	*3,139	*748	—	—	*3,092	*739	—	—	*47	*9
$1,000 under $2,000	*3,431	*170	—	—	*3,431	*170	—	—	*3,431	*170	—	—	—	—
$2,000 under $3,000	*5,223	*798	*3,589	*241	8,668	1,039	—	—	8,668	1,039	—	—	—	—
$3,000 under $4,000	*934	*87	*756	*21	*1,690	*109	—	—	*1,690	*109	—	—	—	—
$4,000 under $5,000	11,365	3,704	*4,568	*5,665	15,933	9,369	*6,828	*553	15,042	8,921	*6,828	*445	*34	*4
$5,000 under $6,000	24,659	2,510	*3,121	*76	27,448	2,586	19,715	4,517	12,316	451	19,715	2,135	—	—
$6,000 under $7,000	26,373	2,066	*9,899	*1,257	33,781	3,323	22,849	7,490	13,280	1,667	22,849	1,656	—	—
$7,000 under $8,000	32,290	2,924	*1,212	*762	33,502	3,686	30,597	10,657	8,606	1,335	30,597	2,351	—	—
$8,000 under $9,000	51,071	4,635	*3,713	*757	54,284	5,392	48,883	22,055	10,191	1,605	48,883	3,788	**3	**()
$9,000 under $10,000	39,874	4,845	*9,685	*2,122	47,626	6,966	42,117	17,201	13,938	2,369	42,117	4,597	**	**
$10,000 under $11,000	56,832	8,118	*1,068	*267	57,504	8,386	53,655	32,677	7,050	1,613	53,655	6,773	—	—
$11,000 under $12,000	68,747	12,572	*3,563	*848	71,502	13,419	69,386	52,473	8,684	3,492	69,386	9,927	**	**
$12,000 under $13,000	46,807	4,758	*1,643	*125	48,450	4,883	46,570	42,897	3,400	453	46,570	4,430	—	—
$13,000 under $14,000	63,755	9,965	*2,076	*4,659	64,509	14,625	63,990	71,448	*2,289	*3,902	63,990	10,722	—	—
$14,000 under $15,000	56,343	8,370	*2,045	*867	57,903	9,237	56,936	73,539	*1,444	*2,795	56,936	6,437	*50	*5
$15,000 under $16,000	73,712	10,550	*258	*25	73,970	10,576	71,431	106,949	*3,286	*985	71,431	9,591	—	—
$16,000 under $17,000	70,434	9,462	*934	*227	71,036	9,689	67,850	95,346	4,150	1,108	67,850	8,581	—	—
$17,000 under $18,000	88,586	11,891	*7,176	*1,052	91,567	12,943	86,627	155,966	4,904	1,698	86,627	11,229	*185	*17
$18,000 under $19,000	90,942	8,723	*5,205	*1,013	95,577	9,736	93,169	185,190	*4,265	*1,102	93,169	8,634	—	—
$19,000 under $20,000	90,345	8,755	*4,201	*2,482	93,076	11,237	91,819	167,753	*3,317	*2,025	91,819	9,184	*93	*28
$20,000 under $25,000	550,880	76,568	6,681	3,714	555,799	80,282	550,226	1,492,247	12,609	8,500	550,226	71,779	*28	*4
$25,000 under $30,000	558,673	90,967	3,711	892	561,202	91,859	555,881	1,980,733	12,730	6,354	555,881	85,502	*29	*2
$30,000 under $40,000	951,938	145,899	7,976	2,685	956,119	148,584	954,605	5,160,694	2,662	1,357	954,605	147,227	*50	*1
$40,000 under $50,000	460,677	82,744	2,457	276	462,545	83,021	461,375	3,762,497	1,216	624	461,375	82,385	*126	*12
$50,000 under $75,000	341,254	72,446	1,864	783	342,345	73,229	341,656	4,307,223	546	192	341,656	72,959	219	78
$75,000 under $100,000	70,337	19,175	*309	*34	70,646	19,209	70,068	1,560,160	443	281	70,068	18,618	*251	*309
$100,000 under $200,000	52,059	16,928	610	329	52,648	17,256	52,242	2,110,420	382	307	52,242	16,888	170	62
$200,000 under $500,000	9,745	4,215	250	127	9,953	4,342	9,925	1,017,538	25	28	9,925	4,302	*10	*12
$500,000 under $1,000,000	1,011	479	43	32	1,047	511	1,037	276,521	**7	**7	1,037	503	5	5
$1,000,000 or more	326	171	22	12	344	183	343	268,469	**	**	343	179	—	—
Taxable returns, total	**3,768,568**	**556,770**	**45,297**	**9,829**	**3,797,957**	**566,599**	**3,793,732**	**22,944,155**	**3,939**	**3,483**	**3,793,732**	**562,518**	**1,449**	**599**
No adjusted gross income	337	344	171	114	506	458	*13	*18	433	399	*13	*8	150	51
$1 under $1,000	—	—	*47	*9	*47	*9	—	—	—	—	—	—	*47	*9
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $5,000	*891	*50	—	—	*891	*50	*857	*154	—	—	*857	*46	*34	*4
$5,000 under $6,000	*12,836	*1,882	*2,296	*57	*15,132	*1,940	*15,132	*4,321	—	—	*15,132	*1,940	—	—
$6,000 under $7,000	17,504	1,069	*4,275	*450	19,482	1,519	19,482	7,129	—	—	19,482	1,519	—	—
$7,000 under $8,000	21,780	1,323	*296	*29	22,076	1,352	22,076	9,384	—	—	22,076	1,352	—	—
$8,000 under $9,000	37,793	2,590	*503	*126	38,296	2,716	38,295	20,720	—	—	38,295	2,716	**3	**()
$9,000 under $10,000	31,059	3,247	*4,578	*252	33,704	3,499	33,687	16,100	*16	*2	33,687	3,496	**	**
$10,000 under $11,000	50,411	4,607	*446	*15	50,670	4,622	50,670	30,520	*216	*5	50,670	4,616	—	—
$11,000 under $12,000	60,867	6,026	*2,158	*762	63,025	6,789	63,024	49,306	**209	**28	63,024	6,760	**	**
$12,000 under $13,000	44,123	4,192	*927	*87	45,050	4,279	45,050	42,745	—	—	45,050	4,279	—	—
$13,000 under $14,000	61,466	8,843	*754	*335	62,220	9,178	62,220	69,903	—	—	62,220	9,178	—	—
$14,000 under $15,000	55,059	6,028	*1,418	*281	56,459	6,309	56,409	73,407	—	—	56,409	6,304	*50	*5
$15,000 under $16,000	70,684	8,831	—	—	70,684	8,831	70,684	106,189	—	—	70,684	8,831	—	—
$16,000 under $17,000	66,887	8,425	—	—	66,887	8,425	66,886	95,190	**	**	66,886	8,425	—	—
$17,000 under $18,000	84,582	10,751	*3,918	*458	86,663	11,209	86,478	155,929	—	—	86,478	11,193	*185	*17
$18,000 under $19,000	90,344	8,441	*1,539	*110	91,313	8,550	91,312	185,107	**	**	91,312	8,550	—	—
$19,000 under $20,000	89,759	8,712	*1,469	*77	89,759	8,788	89,666	167,329	—	—	89,666	8,760	*93	*28
$20,000 under $25,000	538,952	60,915	5,513	2,713	543,190	63,628	543,162	1,484,093	—	—	543,162	63,625	*28	*4
$25,000 under $30,000	549,018	72,044	2,436	509	550,272	72,553	548,443	1,965,508	*1,800	*2,274	548,443	70,277	*29	*2
$30,000 under $40,000	950,352	143,341	7,293	1,965	953,850	145,305	953,746	5,158,690	*393	*82	953,746	145,223	*50	*1
$40,000 under $50,000	459,642	82,066	*2,274	*194	461,420	82,260	461,222	3,762,269	*91	*92	461,222	82,156	*126	*12
$50,000 under $75,000	340,847	72,100	1,755	755	341,829	72,855	341,606	4,307,039	*30	*1	341,606	72,775	219	78
$75,000 under $100,000	70,317	19,171	*309	*34	70,626	19,205	70,068	1,560,160	423	277	70,068	18,618	*251	*309
$100,000 under $200,000	51,987	16,917	608	328	52,574	17,245	52,242	2,110,420	308	295	52,242	16,888	170	62
$200,000 under $500,000	9,734	4,206	249	125	9,941	4,331	9,922	1,017,536	*13	*19	9,922	4,300	*9	*12
$500,000 under $1,000,000	1,011	479	43	32	1,047	511	1,037	276,521	**7	**7	1,037	503	5	5
$1,000,000 or more	326	171	22	12	344	183	343	268,469	**	**	343	179	—	—
Total nontaxable returns	**146,592**	**70,795**	**50,580**	**25,535**	**189,168**	**96,330**	**76,061**	**39,074**	**179,532**	**58,015**	**76,061**	**38,313**	**3**	**3**
All returns, summary:														
Under $5,000	37,490	7,826	16,155	9,942	52,742	17,767	*6,841	*570	51,731	17,249	*6,841	*453	**235	**66
$5,000 under $10,000	174,267	16,979	27,630	4,974	196,641	21,953	164,161	61,920	58,331	7,426	164,161	14,528	**	**
$10,000 under $15,000	292,484	43,784	10,395	6,766	299,868	50,550	290,537	273,033	22,867	12,255	290,537	38,290	*51	*5
$15,000 under $20,000	414,019	49,362	17,774	4,798	425,226	54,181	410,896	711,204	19,922	6,917	410,896	47,219	*278	*45
$20,000 or more	2,996,900	509,593	23,923	8,884	3,012,648	518,477	2,997,358	21,936,501	30,620	17,650	2,997,358	500,342	888	486

*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 3.3—Returns With Total Income Tax: Total Income Tax 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 income tax as a percent of adjusted gross income								
	Total			Under 3 percent			3 under 5 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	**76,724,724**	**1,721,173,466**	**284,128,989**	**5,864,061**	**46,080,060**	**756,589**	**4,903,634**	**45,610,928**	**1,849,306**
No adjusted gross income	15,310	—1,181,759	135,944	—	—	—	—	—	—
$1 under $5,000	4,668,804	18,564,192	561,410	2,592,727	9,800,335	152,341	1,743,606	7,746,735	308,911
$5,000 under $10,000	13,836,457	105,585,821	7,413,101	2,213,273	16,860,619	280,055	1,485,614	11,444,687	456,720
$10,000 under $15,000	13,770,105	170,541,946	16,938,334	596,067	7,051,401	123,915	1,143,455	13,521,154	557,965
$15,000 under $20,000	10,833,782	188,719,480	22,572,204	224,012	3,836,003	70,418	265,646	4,542,136	184,656
$20,000 under $30,000	16,191,005	398,485,525	55,657,112	149,693	3,579,820	56,185	189,956	4,495,978	184,200
$30,000 under $50,000	13,331,398	500,561,679	86,592,344	52,885	1,973,670	30,725	51,575	1,945,342	78,809
$50,000 under $100,000	3,425,149	218,264,450	51,014,719	28,896	1,957,389	25,939	19,745	1,242,766	51,212
$100,000 under $200,000	514,804	67,504,504	21,505,796	5,731	741,813	12,872	3,292	456,127	18,071
$200,000 or more	137,910	54,127,629	21,738,025	777	279,011	4,139	745	216,004	8,762
Joint returns									
Total	**40,271,632**	**1,222,734,642**	**207,733,690**	**2,166,281**	**26,703,190**	**439,737**	**2,029,861**	**27,997,129**	**1,139,824**
No adjusted gross income	12,415	—953,173	112,164	—	—	—	—	—	—
$1 under $5,000	9,641	31,956	15,262	—	—	—	—	—	—
$5,000 under $10,000	2,313,457	19,490,681	603,566	1,295,105	10,442,417	165,332	605,870	5,295,359	206,236
$10,000 under $15,000	4,989,463	62,632,761	4,092,452	476,046	5,626,070	100,937	962,600	11,357,281	470,448
$15,000 under $20,000	5,746,962	100,730,852	9,450,352	186,300	3,207,931	59,575	219,623	3,764,803	154,164
$20,000 under $30,000	11,663,742	290,033,372	36,087,509	130,579	3,110,957	49,713	173,030	4,100,980	168,212
$30,000 under $50,000	11,829,337	445,567,226	74,525,763	47,906	1,777,864	26,546	48,196	1,813,485	73,448
$50,000 under $100,000	3,130,060	199,113,880	45,676,043	24,769	1,678,531	23,423	17,008	1,076,270	43,905
$100,000 under $200,000	456,413	59,880,355	18,792,875	4,885	636,558	10,917	2,857	394,207	15,565
$200,000 or more	120,142	46,206,732	18,377,702	691	222,861	3,293	677	194,745	7,845
Nonjoint returns									
Total	**36,453,092**	**498,438,824**	**76,395,299**	**3,697,780**	**19,376,871**	**316,851**	**2,873,773**	**17,613,799**	**709,482**
No adjusted gross income	2,895	—228,586	23,779	—	—	—	—	—	—
$1 under $5,000	4,659,163	18,532,236	546,148	2,592,727	9,800,335	152,341	1,743,606	7,746,735	308,911
$5,000 under $10,000	11,523,000	86,095,140	6,809,535	918,168	6,418,201	114,724	879,744	6,149,328	250,484
$10,000 under $15,000	8,780,642	107,909,186	12,845,881	120,021	1,425,331	22,977	180,855	2,163,873	87,516
$15,000 under $20,000	5,086,820	87,988,628	13,121,851	37,712	628,072	10,843	46,023	777,334	30,491
$20,000 under $30,000	4,527,263	108,452,154	19,569,603	19,114	468,863	6,472	16,926	394,998	15,988
$30,000 under $50,000	1,502,061	54,994,452	12,066,581	4,979	195,807	4,179	*3,379	*131,857	*5,361
$50,000 under $100,000	295,089	19,150,570	5,338,676	4,127	278,857	2,516	2,737	166,495	7,307
$100,000 under $200,000	58,391	7,624,149	2,712,921	846	105,255	1,954	435	61,920	2,506
$200,000 or more	17,768	7,920,896	3,360,323	86	56,150	846	68	21,258	917

Size of adjusted gross income	Total income tax as a percent of adjusted gross income—Continued								
	5 under 7 percent			7 under 10 percent			10 under 12 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	**5,972,558**	**67,572,839**	**4,090,332**	**12,580,561**	**178,065,419**	**15,420,984**	**10,116,234**	**179,310,556**	**19,814,261**
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $5,000	132,118	381,970	23,092	136,428	390,242	33,664	43,672	164,574	18,195
$5,000 under $10,000	3,022,224	20,225,410	1,212,474	4,550,742	33,908,950	2,915,638	2,445,213	22,204,629	2,406,023
$10,000 under $15,000	1,632,079	19,986,275	1,207,169	3,233,595	40,596,412	3,432,368	1,949,770	23,452,772	2,603,702
$15,000 under $20,000	629,459	10,889,313	668,049	2,467,329	42,342,412	3,682,111	2,209,685	38,642,631	4,255,027
$20,000 under $30,000	415,911	9,770,804	599,064	1,688,582	40,390,563	3,568,622	2,677,444	64,346,986	7,136,356
$30,000 under $50,000	114,309	4,126,594	247,873	450,804	16,061,910	1,411,436	726,299	25,786,087	2,874,372
$50,000 under $100,000	21,927	1,402,449	85,062	46,232	2,957,322	257,000	57,247	3,521,629	389,691
$100,000 under $200,000	3,479	443,195	26,886	5,231	667,565	55,750	5,744	720,214	78,617
$200,000 or more	1,052	346,830	20,662	1,016	750,043	64,394	1,160	471,032	52,278
Joint returns									
Total	**2,749,390**	**43,565,361**	**2,638,078**	**6,254,108**	**120,531,154**	**10,448,192**	**5,320,504**	**124,669,432**	**13,784,796**
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $5,000	*150	*187	*13	*1,856	*7,236	*677	*485	*2,352	*262
$5,000 under $10,000	400,863	3,659,622	213,861	*5,499	*45,790	*3,566	*2,478	*17,152	*1,950
$10,000 under $15,000	1,303,606	16,113,559	971,480	1,996,481	25,933,827	2,153,132	241,181	3,478,742	361,571
$15,000 under $20,000	551,333	9,558,400	587,406	2,214,780	38,007,672	3,309,143	1,810,293	31,882,419	3,503,059
$20,000 under $30,000	368,640	8,665,546	530,224	1,556,295	37,268,549	3,292,346	2,515,299	60,576,451	6,719,685
$30,000 under $50,000	101,035	3,619,314	217,777	429,685	15,294,110	1,346,770	693,727	24,601,223	2,744,047
$50,000 under $100,000	19,835	1,267,899	76,623	43,560	2,765,270	239,634	51,500	3,154,333	349,565
$100,000 under $200,000	3,032	389,343	23,434	4,578	584,225	49,094	4,593	575,273	62,508
$200,000 or more	896	291,490	17,261	1,374	624,475	53,829	948	381,488	42,149
Nonjoint returns									
Total	**3,223,168**	**24,007,478**	**1,452,254**	**6,326,453**	**57,534,264**	**4,972,792**	**4,795,730**	**54,641,124**	**6,029,465**
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $5,000	131,968	381,783	23,080	134,572	383,006	32,986	43,187	162,222	17,933
$5,000 under $10,000	2,621,361	16,565,788	998,613	4,545,243	33,863,160	2,912,072	2,442,735	22,187,477	2,404,073
$10,000 under $15,000	328,473	3,872,716	235,689	1,237,114	14,662,585	1,279,236	1,708,589	19,974,030	2,242,131
$15,000 under $20,000	78,126	1,330,912	80,643	252,549	4,334,740	372,968	399,392	6,760,213	751,967
$20,000 under $30,000	47,271	1,105,258	68,840	132,287	3,122,014	276,276	162,145	3,770,536	416,671
$30,000 under $50,000	13,274	507,280	30,096	21,119	767,800	64,666	32,572	1,184,864	130,325
$50,000 under $100,000	2,092	134,550	8,439	2,672	192,052	17,366	5,747	367,296	40,126
$100,000 under $200,000	447	53,852	3,452	653	83,339	6,856	1,151	144,941	16,109
$200,000 or more	156	55,340	3,401	244	125,568	10,565	212	89,544	10,129

Footnote(s) at end of table.

Table 3.3—Returns With Total Income Tax: Total Income Tax as a Percent of Adjusted Gross 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	Total income tax as a percent of adjusted gross income—Continued								
	12 under 15 percent			15 under 17 percent			17 under 20 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	**14,882,082**	**329,778,703**	**44,532,127**	**7,437,252**	**205,483,890**	**32,813,444**	**7,352,657**	**239,551,793**	**44,079,985**
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $5,000	*10,866	*49,498	*6,117	—	—	—	*2,347	*7,949	*1,432
$5,000 under $10,000	95,492	744,229	99,391	18,977	161,477	25,128	*402	*2,602	*494
$10,000 under $15,000	4,683,013	58,307,986	7,804,765	500,494	7,208,909	1,102,474	22,141	293,979	52,782
$15,000 under $20,000	1,962,882	34,763,750	4,609,318	1,803,028	30,236,020	4,850,951	1,224,085	22,591,196	4,046,285
$20,000 under $30,000	5,353,112	131,764,201	17,767,657	2,312,076	59,913,376	9,526,128	1,889,088	45,985,667	8,464,160
$30,000 under $50,000	2,624,269	93,741,059	12,821,136	2,603,359	95,027,695	15,228,090	3,718,653	139,797,107	25,762,172
$50,000 under $100,000	142,522	8,589,203	1,176,460	188,728	11,168,876	1,797,945	479,557	28,135,244	5,245,092
$100,000 under $200,000	8,251	1,086,225	148,187	8,975	1,131,358	181,170	13,825	1,765,960	326,848
$200,000 or more	1,675	732,551	99,098	1,615	636,178	101,558	2,559	972,089	180,720
Joint returns									
Total	**8,250,244**	**233,410,026**	**31,533,033**	**4,366,756**	**148,444,485**	**23,711,458**	**4,382,745**	**173,154,316**	**31,860,124**
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	*2,347	*7,949	*1,432
$5,000 under $10,000	*537	*5,260	*689	*413	*3,286	*522	*48	*438	*77
$10,000 under $15,000	*3,127	*40,251	*5,334	*1,829	*25,186	*4,165	—	—	—
$15,000 under $20,000	758,570	14,200,419	1,800,537	*587	*10,859	*1,799	*2,312	*44,877	*7,843
$20,000 under $30,000	4,816,804	119,202,915	16,049,068	1,696,699	45,494,448	7,209,407	399,868	11,449,392	2,014,540
$30,000 under $50,000	2,528,140	90,344,865	12,361,490	2,475,026	90,576,762	14,511,747	3,502,329	132,197,193	24,347,968
$50,000 under $100,000	134,560	8,055,837	1,103,990	182,712	10,791,437	1,737,157	460,651	26,999,782	5,033,192
$100,000 under $200,000	7,051	925,266	126,343	8,204	1,041,188	166,665	13,033	1,655,143	306,416
$200,000 or more	1,455	635,212	85,582	1,286	501,318	79,996	2,157	799,542	148,656
Nonjoint returns									
Total	**6,631,838**	**96,368,677**	**12,999,095**	**3,070,496**	**57,039,405**	**9,101,986**	**2,969,912**	**66,397,477**	**12,219,860**
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $5,000	*10,866	*49,498	*6,117	—	—	—	—	—	—
$5,000 under $10,000	94,955	738,969	98,702	18,564	158,191	24,606	*354	*2,164	*417
$10,000 under $15,000	4,679,886	58,267,735	7,799,431	498,665	7,183,723	1,098,309	22,141	293,979	52,782
$15,000 under $20,000	1,204,312	20,563,331	2,808,781	1,802,441	30,225,161	4,849,153	1,221,773	22,546,319	4,038,442
$20,000 under $30,000	536,308	12,561,286	1,718,589	615,377	14,418,928	2,316,721	1,489,220	34,536,275	6,449,620
$30,000 under $50,000	96,129	3,396,195	459,646	128,333	4,450,933	716,343	216,324	7,599,913	1,414,204
$50,000 under $100,000	7,962	533,367	72,470	6,016	377,439	60,788	18,906	1,135,462	211,900
$100,000 under $200,000	1,200	160,958	21,844	771	90,170	14,505	792	110,817	20,432
$200,000 or more	220	97,339	13,515	329	134,860	21,562	402	172,547	32,064

Size of adjusted gross income	Total income tax as a percent of adjusted gross income—Continued								
	20 under 25 percent			25 under 30 percent			30 under 40 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
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns									
Total	**5,170,840**	**215,923,375**	**47,784,333**	**1,485,454**	**91,204,794**	**24,755,667**	**768,566**	**81,839,526**	**28,050,359**
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $5,000	*1,832	*7,026	*1,585	**	**	**	*2,648	*9,586	*3,420
$5,000 under $10,000	*1,793	*14,130	*3,210	**20	**180	**50	*110	*985	*366
$10,000 under $15,000	*2,516	*33,263	*8,008	*83	*1,197	*313	*4,168	*51,552	*18,325
$15,000 under $20,000	44,239	818,385	175,877	*601	*11,627	*3,155	*2,076	*32,959	*11,151
$20,000 under $30,000	1,472,520	37,167,840	8,055,713	39,272	992,076	263,240	827	20,128	6,696
$30,000 under $50,000	2,417,771	98,992,922	21,729,270	501,974	20,135,415	5,360,692	58,637	2,536,935	802,165
$50,000 under $100,000	1,183,290	71,657,147	16,170,091	847,239	55,960,705	15,207,121	392,933	30,267,698	9,969,262
$100,000 under $200,000	41,386	5,140,520	1,168,159	87,457	10,914,183	3,036,358	264,463	34,647,436	12,112,345
$200,000 or more	5,493	2,092,144	472,421	8,808	3,189,412	884,739	42,704	14,272,247	5,126,628
Joint returns									
Total	**3,076,038**	**155,367,496**	**34,447,020**	**962,882**	**68,851,447**	**18,696,990**	**579,884**	**68,411,272**	**23,456,267**
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $5,000	*1,832	*7,026	*1,585	**	**	**	*489	*1,032	*337
$5,000 under $10,000	*1,793	*14,130	*3,210	**16	**153	**42	*110	*985	*366
$10,000 under $15,000	*58	*756	*161	*83	*1,197	*313	*3,961	*49,241	*17,609
$15,000 under $20,000	*646	*12,169	*2,607	*29	*514	*151	*1,858	*29,431	*9,990
$20,000 under $30,000	2,016	54,020	12,128	*1,687	*45,474	*11,811	*356	*8,022	*2,806
$30,000 under $50,000	1,892,048	80,172,944	17,480,479	102,533	4,818,501	1,239,217	1,310	49,262	17,726
$50,000 under $100,000	1,135,132	68,672,718	15,485,635	768,962	51,079,315	13,855,497	288,285	23,324,569	7,588,973
$100,000 under $200,000	37,605	4,645,505	1,056,690	81,929	10,209,407	2,840,624	244,437	32,077,637	11,192,965
$200,000 or more	4,908	1,788,229	404,525	7,643	2,696,886	749,335	39,078	12,871,093	4,625,495
Nonjoint returns									
Total	**2,094,802**	**60,555,879**	**13,337,313**	**522,572**	**22,353,347**	**6,058,677**	**188,682**	**13,428,255**	**4,594,092**
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	*2,159	*8,554	*3,083
$5,000 under $10,000	—	—	—	*4	*27	*7	—	—	—
$10,000 under $15,000	*2,458	*32,507	*7,847	—	—	—	*207	*2,311	*715
$15,000 under $20,000	43,593	806,216	173,270	*572	*11,113	*3,004	*218	*3,528	*1,162
$20,000 under $30,000	1,470,504	37,113,820	8,043,585	37,585	946,602	251,429	*471	*12,106	*3,890
$30,000 under $50,000	525,723	18,819,978	4,248,791	399,441	15,316,913	4,121,475	57,327	2,487,673	784,439
$50,000 under $100,000	48,158	2,984,429	684,456	78,277	4,881,390	1,351,625	104,648	6,943,129	2,380,289
$100,000 under $200,000	3,781	495,015	111,469	5,528	704,776	195,734	20,026	2,569,800	919,380
$200,000 or more	585	303,915	67,896	1,165	492,526	135,404	3,626	1,401,154	501,133

Footnote(s) at end of table.

Table 3.3—Returns With Total Income Tax: Total Income Tax as a Percent of Adjusted Gross 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	Total income tax as a percent of adjusted gross income—Continued					
	40 under 50 percent			50 under 70 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(37)	(38)	(39)	(40)	(41)	(42)
All returns						
Total	**138,404**	**30,491,785**	**13,433,071**	**31,881**	**11,034,082**	**6,207,602**
No adjusted gross income	—	—	—	—	—	—
$1 under $5,000	*34	*164	*74	*606	*1,916	*1,211
$5,000 under $10,000	*2,146	*14,884	*6,871	*245	*1,661	*1,117
$10,000 under $15,000	**211	**2,934	**1,333	*1,921	*26,134	*13,327
$15,000 under $20,000	**	**	**	*208	*3,658	*2,025
$20,000 under $30,000	*2,236	*50,463	*20,489	*87	*2,285	*1,346
$30,000 under $50,000	4,822	191,174	80,755	5,594	227,688	144,249
$50,000 under $100,000	14,889	1,246,782	532,965	1,509	124,676	68,117
$100,000 under $200,000	61,848	9,043,879	3,912,987	4,641	684,410	368,794
$200,000 or more	52,218	19,941,504	8,877,597	17,070	9,961,655	5,607,415
Joint returns						
Total	**97,988**	**24,343,990**	**10,712,108**	**18,187**	**7,915,185**	**4,429,425**
No adjusted gross income	—	—	—	—	—	—
$1 under $5,000	*34	*164	*74	*606	*1,916	*1,211
$5,000 under $10,000	*508	*4,645	*2,216	*20	*127	*76
$10,000 under $15,000	**210	**2,923	**1,328	*146	*2,156	*1,187
$15,000 under $20,000	**	**	**	*110	*2,140	*1,208
$20,000 under $30,000	*2,217	*49,955	*20,279	*63	*1,602	*949
$30,000 under $50,000	4,742	187,494	79,196	2,318	100,811	63,468
$50,000 under $100,000	1,502	121,308	52,261	1,226	98,921	54,167
$100,000 under $200,000	42,524	6,522,969	2,795,322	1,248	167,183	94,219
$200,000 or more	46,251	17,454,531	7,761,434	12,450	7,540,329	4,212,939
Nonjoint returns						
Total	**40,416**	**6,147,795**	**2,720,963**	**13,694**	**3,118,897**	**1,778,177**
No adjusted gross income	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—
$5,000 under $10,000	**1,639	**10,250	**4,660	*225	*1,534	*1,041
$10,000 under $15,000	**	**	**	*1,775	*23,978	*12,141
$15,000 under $20,000	—	—	—	*98	*1,518	*816
$20,000 under $30,000	*19	*508	*210	*24	*683	*398
$30,000 under $50,000	*80	*3,680	*1,560	*3,276	*126,877	*80,781
$50,000 under $100,000	13,387	1,125,474	480,704	*283	*25,755	*13,950
$100,000 under $200,000	19,324	2,520,910	1,117,665	3,393	517,227	274,575
$200,000 or more	5,967	2,486,974	1,116,164	4,620	2,421,325	1,394,476

Size of adjusted gross income	Total income tax as a percent of adjusted gross income—Continued					
	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
	(43)	(44)	(45)	(46)	(47)	(48)
All returns						
Total	**2,463**	**304,430**	**243,113**	**18,077**	**—1,078,715**	**297,818**
No adjusted gross income	—	—	—	15,310	—1,181,759	135,944
$1 under $5,000	*1,023	*3,192	*2,410	896	1,000	8,958
$5,000 under $10,000	**61	**373	**345	147	1,024	5,231
$10,000 under $15,000	**	**	**	592	7,981	11,887
$15,000 under $20,000	*87	*1,641	*1,329	444	7,730	11,843
$20,000 under $30,000	113	3,189	2,359	88	2,151	4,898
$30,000 under $50,000	218	8,902	7,684	229	9,180	12,915
$50,000 under $100,000	259	20,340	16,577	176	12,224	22,185
$100,000 under $200,000	369	46,543	36,592	112	15,076	22,161
$200,000 or more	333	220,249	175,817	83	46,079	61,797
Joint returns						
Total	**2,293**	**241,219**	**191,508**	**14,471**	**—871,059**	**245,131**
No adjusted gross income	—	—	—	12,415	—953,173	112,164
$1 under $5,000	*1,023	*3,192	*2,410	818	897	7,261
$5,000 under $10,000	**59	**356	**331	140	980	5,105
$10,000 under $15,000	**	**	**	135	1,575	4,786
$15,000 under $20,000	*87	*1,641	*1,329	433	7,558	11,532
$20,000 under $30,000	112	3,168	2,341	77	1,894	4,001
$30,000 under $50,000	170	6,638	5,649	172	6,761	10,235
$50,000 under $100,000	222	18,177	14,598	136	9,513	17,423
$100,000 under $200,000	363	45,867	36,059	74	10,584	16,052
$200,000 or more	257	162,180	128,791	71	42,352	56,571
Nonjoint returns						
Total	**170**	**63,211**	**51,606**	**3,606**	**—207,656**	**52,687**
No adjusted gross income	—	—	—	2,895	—228,586	23,779
$1 under $5,000	—	—	—	*78	*103	*1,697
$5,000 under $10,000	**3	**38	**33	*7	*44	*126
$10,000 under $15,000	—	—	—	*457	*6,406	*7,101
$15,000 under $20,000	—	—	—	*11	*172	*311
$20,000 under $30,000	**	**	**	*11	*257	*896
$30,000 under $50,000	*48	*2,264	*2,035	*57	*2,419	*2,680
$50,000 under $100,000	*37	*2,163	*1,978	*40	*2,710	*4,762
$100,000 under $200,000	6	676	533	38	4,492	6,108
$200,000 or more	76	58,069	47,026	12	4,327	5,226

*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 3.4—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		Rate reduction credit		Credit for the elderly		Foreign tax credit		Investment credit		Political contributions 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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	**79,011,548**	**293,590,035**	**75,880,108**	**11,288,005**	**74,940,809**	**3,382,711**	**473,752**	**124,011**	**387,680**	**1,233,564**	**4,495,860**	**3,971,199**	**5,207,442**	**261,965**
No adjusted gross income	**2,167	**5,003	**574	**1,079	—	—	—	—	*12	*1	486	1,064	**102	**6
$1 under $1,000	**	**	**	**	—	—	—	—	—	—	—	—	**	**
$1,000 under $2,000	177,233	13,000	72,881	713	67,961	68	—	—	*3,741	*88	*2,941	*437	—	—
$2,000 under $3,000	176,080	27,217	126,708	541	126,708	256	—	—	—	—	*4,272	*285	—	—
$3,000 under $4,000	1,902,990	122,191	463,985	4,729	399,386	593	—	—	*2,872	*52	19,971	1,511	41,160	1,174
$4,000 under $5,000	2,644,667	412,491	2,385,376	19,955	2,257,031	3,678	*7,697	*551	*1,932	*21	32,092	3,768	54,966	2,021
$5,000 under $6,000	2,821,986	770,227	2,646,562	71,177	2,547,454	8,114	23,629	3,589	*4,188	*828	39,022	4,840	84,207	2,766
$6,000 under $7,000	3,005,987	1,190,669	2,880,627	137,615	2,722,326	13,142	26,892	5,831	*5,023	*557	50,145	10,335	93,072	3,094
$7,000 under $8,000	3,327,295	1,712,689	3,169,032	201,745	3,052,496	19,230	30,652	6,773	*7,498	*494	81,884	20,170	140,685	5,254
$8,000 under $9,000	3,171,157	1,993,624	3,121,495	205,844	3,055,477	22,945	46,210	9,290	*8,293	*1,240	102,318	25,760	106,725	4,186
$9,000 under $10,000	3,202,282	2,481,261	3,149,932	139,816	3,104,683	28,951	30,285	7,517	*3,727	*865	99,233	25,311	155,584	6,835
$10,000 under $11,000	3,107,302	2,912,868	3,056,365	111,133	3,045,852	34,390	24,521	6,509	*2,661	*2,088	94,599	27,594	111,711	5,379
$11,000 under $12,000	2,948,669	3,268,479	2,875,207	120,421	2,859,128	38,451	38,018	7,741	*4,653	*4,182	86,479	29,667	123,856	5,885
$12,000 under $13,000	2,749,093	3,504,017	2,706,944	127,374	2,695,584	41,482	28,258	7,565	*2,034	*1,123	92,272	32,612	139,870	6,026
$13,000 under $14,000	2,670,876	3,910,341	2,626,014	142,608	2,618,761	46,867	12,959	2,913	*3,869	*2,816	107,463	40,990	130,613	6,329
$14,000 under $15,000	2,459,011	3,964,336	2,424,009	141,094	2,419,246	47,541	13,612	3,172	*2,273	*5,114	102,037	45,989	107,415	5,397
$15,000 under $16,000	2,381,761	4,267,163	2,347,977	155,404	2,339,444	51,260	12,834	4,624	*8,668	*1,876	106,579	54,190	138,082	6,468
$16,000 under $17,000	2,226,357	4,390,050	2,186,022	157,222	2,178,416	52,641	14,524	4,025	*2,963	*4,781	103,311	49,492	113,022	4,852
$17,000 under $18,000	2,206,458	4,698,806	2,175,331	156,593	2,164,385	56,620	13,056	3,515	*9,347	*753	102,468	47,850	108,175	5,231
$18,000 under $19,000	2,056,597	4,843,650	2,040,253	167,010	2,035,425	58,856	14,169	4,697	*7,087	*3,972	111,820	62,318	87,251	3,880
$19,000 under $20,000	2,048,508	5,147,203	2,016,334	164,353	2,009,048	62,116	*9,558	*3,302	*2,918	*5,363	103,317	48,757	122,833	5,626
$20,000 under $25,000	9,082,046	28,122,104	8,947,032	955,245	8,907,118	340,561	43,873	15,137	28,334	53,288	486,707	281,509	635,073	32,034
$25,000 under $30,000	7,192,286	29,403,039	7,137,501	952,277	7,107,682	359,473	19,054	6,233	17,096	15,410	468,563	276,326	507,220	26,440
$30,000 under $40,000	9,192,464	53,321,867	9,111,999	1,628,700	9,072,689	651,977	34,282	10,467	39,438	36,834	661,659	478,281	790,107	41,180
$40,000 under $50,000	4,174,171	35,944,233	4,156,419	1,183,699	4,128,122	441,280	16,639	5,855	49,166	72,037	447,216	403,256	551,973	29,542
$50,000 under $75,000	2,790,219	37,599,192	2,768,847	1,467,973	2,752,862	460,701	12,247	4,424	72,551	235,823	508,056	576,240	504,881	28,803
$75,000 under $100,000	642,814	15,257,562	639,071	713,404	634,133	175,491	*350	*117	35,622	194,076	190,093	298,405	145,858	8,702
$100,000 under $200,000	513,835	22,228,650	510,768	1,086,172	504,675	202,344	*367	*138	42,381	317,037	213,523	510,422	155,155	10,353
$200,000 under $500,000	117,366	13,011,896	117,094	631,428	115,497	94,396	**66	**25	15,391	176,240	64,141	345,352	47,614	3,643
$500,000 under $1,000,000	14,627	4,134,871	14,543	189,971	14,210	30,220	**	**	2,643	32,814	9,421	122,454	7,292	607
$1,000,000 or more	5,244	4,931,334	5,206	252,710	5,010	39,068	—	—	1,299	63,790	3,772	146,013	2,940	253
Taxable returns, total	**76,681,417**	**292,403,846**	**73,549,977**	**10,101,817**	**73,204,802**	**3,370,293**	**413,165**	**111,320**	**341,396**	**1,024,404**	**3,948,568**	**3,322,243**	**5,112,749**	**258,659**
No adjusted gross income	**2,148	**4,987	**555	**1,064	—	—	—	—	*12	*1	467	1,049	**102	**6
$1 under $1,000	**	**	**	**	—	—	—	—	—	—	—	—	**	**
$1,000 under $2,000	174,991	12,943	70,639	656	67,961	68	—	—	*2,200	*33	*2,240	*436	—	—
$2,000 under $3,000	176,080	27,217	126,708	541	126,708	256	—	—	—	—	*4,272	*285	—	—
$3,000 under $4,000	1,857,900	120,203	418,895	2,742	393,955	587	—	—	*694	*3	8,263	921	29,303	924
$4,000 under $5,000	2,457,001	399,014	2,197,710	6,478	2,191,454	3,596	*1,838	*17	*1,932	*21	11,786	741	50,586	1,970
$5,000 under $6,000	2,446,981	713,688	2,271,557	14,637	2,263,405	7,605	*10,159	*991	*1,899	*218	12,747	835	69,496	2,225
$6,000 under $7,000	2,485,942	1,087,518	2,360,582	34,464	2,348,850	12,116	16,981	3,192	*4,341	*209	25,239	3,578	84,452	2,811
$7,000 under $8,000	2,865,301	1,626,157	2,707,038	115,213	2,688,346	18,377	21,480	4,803	*3,445	*222	36,501	7,426	108,791	4,030
$8,000 under $9,000	2,922,450	1,943,221	2,872,788	155,442	2,851,345	22,436	35,971	7,781	*6,714	*1,107	53,511	9,669	98,111	3,606
$9,000 under $10,000	3,110,567	2,458,365	3,058,217	116,919	3,031,948	28,700	23,913	5,435	*1,886	*115	55,558	10,031	149,695	6,777
$10,000 under $11,000	3,061,541	2,890,478	3,010,604	88,743	3,002,609	34,132	23,329	6,083	*1,265	*184	60,456	12,506	111,711	5,379
$11,000 under $12,000	2,910,265	3,244,496	2,836,803	96,438	2,824,009	38,177	34,675	7,093	*1,876	*20	59,905	13,980	123,367	5,880
$12,000 under $13,000	2,722,275	3,488,575	2,680,126	111,932	2,670,205	41,304	28,258	7,565	*2,034	*1,123	67,621	18,141	138,679	5,987
$13,000 under $14,000	2,639,657	3,886,356	2,594,795	118,624	2,590,479	46,587	12,618	2,886	*1,963	*80	80,560	22,088	130,378	6,323
$14,000 under $15,000	2,434,284	3,935,743	2,399,282	112,500	2,397,475	47,205	13,612	3,172	—	—	79,855	23,018	107,415	5,397
$15,000 under $16,000	2,354,384	4,234,921	2,320,600	123,161	2,313,953	50,889	12,146	4,366	*7,980	*1,006	81,847	25,398	136,405	6,397
$16,000 under $17,000	2,209,914	4,369,844	2,169,579	137,016	2,162,422	52,396	14,524	4,025	*717	*35	91,484	35,458	112,118	4,809
$17,000 under $18,000	2,190,541	4,677,678	2,159,414	135,465	2,148,916	56,363	13,056	3,515	*8,847	*747	86,552	27,116	108,175	5,231
$18,000 under $19,000	2,040,989	4,819,443	2,024,645	142,804	2,021,301	58,582	14,169	4,697	*4,080	*1,336	97,474	41,266	87,251	3,880
$19,000 under $20,000	2,033,666	5,131,218	2,001,492	148,368	1,995,697	61,924	*9,558	*3,302	*2,918	*5,363	91,891	33,610	121,125	5,575
$20,000 under $25,000	9,027,473	27,996,594	8,892,459	829,734	8,856,666	339,116	43,873	15,137	22,158	28,149	441,884	192,188	633,913	31,963
$25,000 under $30,000	7,158,252	29,319,265	7,103,467	868,503	7,075,904	358,464	19,054	6,233	14,489	10,834	443,231	213,702	507,220	26,440
$30,000 under $40,000	9,172,043	53,241,942	9,091,578	1,548,775	9,053,823	651,057	34,282	10,467	37,994	26,623	643,313	411,747	789,589	41,159
$40,000 under $50,000	4,157,238	35,845,167	4,139,486	1,084,633	4,113,485	440,259	16,639	5,855	46,701	56,887	432,225	320,602	551,838	29,533
$50,000 under $75,000	2,778,980	37,481,700	2,757,608	1,350,480	2,743,268	459,375	12,247	4,424	69,922	198,461	500,083	497,716	504,196	28,800
$75,000 under $100,000	641,032	15,216,951	637,289	672,792	632,416	175,062	*350	*117	34,628	166,008	189,287	286,291	145,858	8,702
$100,000 under $200,000	512,458	22,175,646	509,391	1,033,168	503,641	202,088	*367	*138	41,515	274,998	213,012	499,717	155,134	10,352
$200,000 under $500,000	117,210	12,996,632	116,938	616,164	115,355	94,331	**66	**25	15,260	162,192	64,112	344,358	47,609	3,642
$500,000 under $1,000,000	14,615	4,130,960	14,531	186,060	14,200	30,204	**	**	2,632	29,015	9,420	122,357	7,292	607
$1,000,000 or more	5,239	4,926,924	5,201	248,300	5,006	39,036	—	—	1,294	59,411	3,772	146,013	2,940	253
Total nontaxable returns	**2,330,131**	**1,186,188**	**2,330,131**	**1,186,188**	**1,736,007**	**12,418**	**60,587**	**12,691**	**46,284**	**209,161**	**547,292**	**648,956**	**94,693**	**3,307**
All returns, summary:														
Under $5,000	4,903,137	579,901	3,049,524	27,018	2,851,086	4,594	*7,697	*551	*8,557	*162	59,762	7,064	96,228	3,202
$5,000 under $10,000	15,528,707	8,148,470	14,967,648	756,196	14,482,436	92,382	157,668	32,999	28,729	3,985	372,602	86,416	580,273	22,135
$10,000 under $15,000	13,934,951	17,560,042	13,688,539	642,630	13,638,571	208,732	117,368	27,901	15,490	15,324	482,850	176,853	613,465	29,016
$15,000 under $20,000	10,919,681	23,346,873	10,765,917	800,582	10,726,718	281,493	64,141	20,163	30,983	16,745	527,495	262,607	569,363	26,057
$20,000 or more	33,725,072	243,954,749	33,408,480	9,061,579	33,241,998	2,795,510	126,878	42,397	303,921	1,197,349	3,053,151	3,438,259	3,348,113	181,557

Footnote(s) at end of table.

Table 3.4—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													
	Work incentive (WIN) credit		Child care credit		Jobs credit		Residential energy credit used to offset income tax before credits		Earned income credit used to offset income tax before credits		Research and experimentation 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
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	**10,836**	**12,132**	**4,577,653**	**1,147,907**	**76,487**	**96,595**	**3,869,793**	**600,831**	**3,129,614**	**452,482**	**2,627**	**2,739**	**52,139**	**1,869**
No adjusted gross income	—	—	—	—	—	—	*13	*8	—	—	—	—	—	—
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	*478	*120	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	—	—	*2,739	*157	—	—	—	—	19,329	1,215	—	—	*448	*28
$4,000 under $5,000	—	—	*432	*22	*547	*88	*6,828	*445	152,853	9,363	—	—	—	—
$5,000 under $6,000	—	—	24,314	2,851	—	—	19,715	2,135	320,242	46,047	—	—	**858	**7
$6,000 under $7,000	—	—	41,102	6,163	*3,042	*544	22,849	1,656	499,354	96,292	—	—	**	**
$7,000 under $8,000	*1,198	*30	71,540	14,479	—	—	30,597	2,351	636,905	132,961	—	—	*2,074	*2
$8,000 under $9,000	—	—	81,312	19,337	*484	*19	48,883	3,788	733,224	119,093	—	—	*1,785	*186
$9,000 under $10,000	—	—	80,190	17,341	*2,496	*1,007	42,117	4,597	767,229	47,391	—	—	—	—
$10,000 under $11,000	—	—	110,307	28,297	*286	*86	53,655	6,773	—	—	—	—	*1,898	*16
$11,000 under $12,000	—	—	90,250	24,559	—	—	69,386	9,927	—	—	—	—	*852	*7
$12,000 under $13,000	—	—	126,621	33,840	*761	*296	46,570	4,430	—	—	—	—	—	—
$13,000 under $14,000	—	—	120,223	31,623	*579	*328	63,990	10,722	—	—	—	—	*3,915	*20
$14,000 under $15,000	—	—	107,252	26,667	*3,085	*774	56,936	6,437	—	—	—	—	*708	*3
$15,000 under $16,000	—	—	108,755	26,768	*2,965	*626	71,431	9,591	—	—	—	—	*1,196	*1
$16,000 under $17,000	—	—	136,248	32,511	*2,109	*330	67,850	8,581	—	—	—	—	*11	*9
$17,000 under $18,000	—	—	138,233	31,232	*720	*163	86,627	11,229	—	—	—	—	—	—
$18,000 under $19,000	*884	*715	115,915	22,645	*759	*1,293	93,169	8,634	—	—	—	—	—	—
$19,000 under $20,000	*527	*672	129,085	27,477	*2,625	*1,856	91,819	9,184	—	—	—	—	—	—
$20,000 under $25,000	*908	*1,939	642,993	147,715	9,987	11,244	550,226	71,779	—	—	—	—	*6,167	*37
$25,000 under $30,000	*888	*1,245	726,918	176,705	2,808	4,402	555,881	85,502	—	—	*445	*110	*7,286	*429
$30,000 under $40,000	1,498	1,507	996,011	248,603	12,327	12,353	954,605	147,227	—	—	—	—	11,200	270
$40,000 under $50,000	*1,071	*408	451,969	140,739	7,239	7,617	461,375	82,385	—	—	*720	*549	*5,835	*32
$50,000 under $75,000	2,407	2,565	220,260	67,619	8,565	17,710	341,656	72,959	—	—	**534	**851	5,675	280
$75,000 under $100,000	*92	*651	33,762	12,619	5,789	4,720	70,068	18,618	—	—	**	**	*489	*0
$100,000 under $200,000	1,019	1,379	18,703	6,746	6,100	20,203	52,242	16,888	—	—	430	298	1,437	366
$200,000 under $500,000	248	342	2,268	1,062	2,453	5,693	9,925	4,302	—	—	308	354	158	20
$500,000 under $1,000,000	49	106	178	95	469	2,839	1,037	503	—	—	83	305	68	29
$1,000,000 or more	47	574	63	34	292	2,402	343	179	—	—	107	272	79	126
Taxable returns, total	**9,125**	**10,483**	**4,392,552**	**1,108,639**	**76,127**	**96,429**	**3,793,732**	**562,518**	**1,593,933**	**232,456**	**2,627**	**2,739**	**49,904**	**1,635**
No adjusted gross income	—	—	—	—	—	—	*13	*8	—	—	—	—	—	—
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	*478	*120	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	—	—	—	—	—	—	—	—	*2,159	*307	—	—	—	—
$4,000 under $5,000	—	—	—	—	*547	*88	*857	*46	—	—	—	—	—	—
$5,000 under $6,000	—	—	—	—	—	—	*15,132	*1,940	*6,824	*816	—	—	**858	**7
$6,000 under $7,000	—	—	*4,235	*707	*3,042	*544	19,482	1,519	29,591	9,787	—	—	**	**
$7,000 under $8,000	—	—	14,316	2,386	—	—	22,076	1,352	259,126	76,614	—	—	*2,074	*2
$8,000 under $9,000	—	—	48,041	9,008	*484	*19	38,295	2,716	557,206	99,099	—	—	—	—
$9,000 under $10,000	—	—	72,325	15,644	*2,496	*1,007	33,687	3,496	738,549	45,715	—	—	—	—
$10,000 under $11,000	—	—	103,779	25,743	*269	*83	50,670	4,616	—	—	—	—	*1,898	*16
$11,000 under $12,000	—	—	89,719	24,520	—	—	63,024	6,760	—	—	—	—	*852	*7
$12,000 under $13,000	—	—	125,754	33,238	*761	*296	45,050	4,279	—	—	—	—	—	—
$13,000 under $14,000	—	—	118,556	31,134	*579	*328	62,220	9,178	—	—	—	—	*3,915	*20
$14,000 under $15,000	—	—	106,509	26,627	*3,085	*774	56,409	6,304	—	—	—	—	*708	*3
$15,000 under $16,000	—	—	106,146	25,648	*2,965	*626	70,684	8,831	—	—	—	—	*1,196	*1
$16,000 under $17,000	—	—	133,605	31,553	*1,951	*306	66,886	8,425	—	—	—	—	*11	*9
$17,000 under $18,000	—	—	138,233	31,232	*576	*68	86,478	11,193	—	—	—	—	—	—
$18,000 under $19,000	*884	*715	115,002	22,486	*759	*1,293	91,312	8,550	—	—	—	—	—	—
$19,000 under $20,000	*527	*672	127,377	27,306	*2,625	*1,856	89,666	8,760	—	—	—	—	—	—
$20,000 under $25,000	*488	*596	642,993	147,715	9,948	11,208	543,162	63,625	—	—	—	—	*6,167	*37
$25,000 under $30,000	*883	*1,212	724,601	176,398	2,808	4,402	548,443	70,277	—	—	*445	*110	*7,286	*429
$30,000 under $40,000	*1,430	*1,402	994,685	248,472	12,327	12,353	953,746	145,223	—	—	—	—	11,200	270
$40,000 under $50,000	*1,055	*404	451,969	140,739	7,239	7,617	461,222	82,156	—	—	*720	*549	*5,835	*32
$50,000 under $75,000	2,407	2,565	219,734	67,527	8,565	17,710	341,606	72,775	—	—	**534	**851	5,675	280
$75,000 under $100,000	*92	*651	33,762	12,619	5,789	4,720	70,068	18,618	—	—	**	**	*489	*0
$100,000 under $200,000	1,018	1,378	18,703	6,746	6,100	20,203	52,242	16,888	—	—	430	298	1,436	361
$200,000 under $500,000	245	208	2,268	1,062	2,451	5,687	9,922	4,300	—	—	308	354	157	4
$500,000 under $1,000,000	49	106	178	95	469	2,839	1,037	503	—	—	83	305	68	29
$1,000,000 or more	47	574	63	34	292	2,402	343	179	—	—	107	272	79	126
Total nontaxable returns	**1,711**	**1,649**	**185,101**	**39,268**	***360**	***166**	**76,061**	**38,313**	**1,535,681**	**220,027**	**—**	**—**	***2,235**	***234**
All returns, summary:														
Under $5,000	—	—	*3,171	*179	*547	*88	*6,841	*453	172,660	10,697	—	—	*448	*28
$5,000 under $10,000	*1,198	*30	298,458	60,171	*6,022	*1,571	164,161	14,528	2,956,954	441,785	—	—	*4,717	*195
$10,000 under $15,000	—	—	554,653	144,986	4,711	1,484	290,537	38,290	—	—	—	—	*7,373	*45
$15,000 under $20,000	*1,411	*1,387	628,246	140,634	9,178	4,268	410,896	47,219	—	—	—	—	*1,207	*10
$20,000 or more	8,227	10,715	3,093,125	801,937	56,029	89,184	2,997,358	500,342	—	—	2,627	2,739	38,394	1,591

- ( ) 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 3.5—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	Number of returns: Returns of surviving spouses	Adjusted gross income less deficit	Earned income: Total	Earned income: Salaries and wages: Number of returns	Earned income: Salaries and wages: Amount	Earned income: Self-employment income (net): Number of returns	Earned income: Self-employment income (net): Amount	Earned income credit: Before phaseout	Earned income credit: After phaseout: Total	Earned income credit: After phaseout: Used to offset income tax before credits: Number of returns	Earned income credit: After phaseout: Used to offset income tax before credits: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total	**6,717,177**	**2,961,474**	**3,723,657**	**32,046**	**36,961,734**	**38,755,583**	**6,229,563**	**36,655,730**	**1,013,556**	**2,099,854**	**3,872,625**	**1,911,632**	**3,129,614**	**452,482**
No adjusted gross income	95,664	90,769	4,885	*10	*—2,312,417	*289,406	39,917	193,964	87,707	95,441	28,918	21,455	—	—
$1 under $1,000	246,099	63,873	182,226	—	138,135	181,523	227,073	182,713	28,749	—1,190	18,041	17,701	—	—
$1,000 under $2,000	406,488	120,735	283,854	*1,899	*626,956	*643,152	380,489	708,983	46,841	—65,831	64,135	63,502	*478	*120
$2,000 under $3,000	473,629	171,971	298,613	*3,045	*1,187,356	*1,200,467	441,592	1,163,409	59,156	37,058	119,834	116,734	—	—
$3,000 under $4,000	540,279	210,741	325,236	*4,302	*1,902,696	*1,890,523	495,909	1,797,809	82,739	92,714	188,804	185,067	19,329	1,215
$4,000 under $5,000	658,679	282,308	374,015	*2,356	*2,980,251	*2,952,248	606,182	2,730,722	107,304	221,526	294,944	284,805	152,853	9,363
$5,000 under $6,000	828,361	362,125	460,653	*5,583	*4,564,990	*4,452,917	761,854	4,118,302	125,498	334,615	444,937	397,114	320,242	46,047
$6,000 under $7,000	802,267	348,358	453,909	—	5,236,115	5,093,704	749,522	4,759,731	115,015	333,973	509,041	334,016	499,354	96,292
$7,000 under $8,000	912,978	420,612	486,278	*6,088	*6,865,701	*6,653,992	852,679	6,217,504	139,763	436,488	664,989	274,547	636,905	132,961
$8,000 under $9,000	875,398	411,541	457,691	*6,166	*7,444,452	*7,276,357	836,884	7,006,195	121,869	270,162	727,254	161,179	733,224	119,093
$9,000 under $10,000	877,335	478,441	396,297	*2,597	*8,327,497	*8,121,296	837,462	7,776,397	98,915	344,899	811,728	55,512	767,229	47,391

Size of adjusted gross income	Earned income credit—Continued: After phaseout—Continued: Used to offset all other taxes: Number of returns	Used to offset all other taxes: Amount	Refundable portion: Number of returns	Refundable portion: Amount	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	Advance earned income credit payments: Number of returns	Advance earned income credit payments: Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Total	**738,006**	**180,759**	**4,815,839**	**1,278,390**	**2,955,641**	**902,699**	**3,258,071**	**1,044,547**	**1,593,933**	**501,891**	**10,926**	**2,096**
No adjusted gross income	84,269	14,540	85,912	6,915	11,395	2,612	—	—	—	—	—	—
$1 under $1,000	14,167	2,089	245,805	15,612	231,932	15,409	—	—	—	—	—	—
$1,000 under $2,000	33,463	4,738	405,073	58,645	372,547	57,535	*478	*1,100	*478	*582	—	—
$2,000 under $3,000	43,016	8,771	472,277	107,963	430,613	105,943	—	—	—	—	—	—
$3,000 under $4,000	67,547	17,178	531,798	166,674	455,455	156,843	19,726	4,384	*2,159	*3,083	*2,084	*367
$4,000 under $5,000	87,357	28,659	646,844	246,783	426,519	179,695	155,972	9,831	—	—	*422	*115
$5,000 under $6,000	104,779	38,665	789,681	312,402	414,587	200,052	335,436	50,971	*6,824	*983	—	—
$6,000 under $7,000	98,290	31,342	709,602	206,382	231,444	99,886	511,167	107,291	29,591	3,190	*2,627	*952
$7,000 under $8,000	104,117	23,630	570,562	117,956	205,148	60,426	677,391	191,651	259,126	36,818	*4,029	*505
$8,000 under $9,000	62,828	8,820	257,672	33,266	98,831	19,195	764,690	299,643	557,206	153,365	—	—
$9,000 under $10,000	38,173	2,327	100,613	5,794	77,170	5,105	793,211	379,676	738,549	303,872	*1,764	*157

*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 3.6—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			
		Number of returns	Amount	Number of returns	Amount	Income tax after credits		Minimum tax		Alternative minimum tax		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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All returns, total	**95,396,123**	**78,211,107**	**291,126,542**	**76,724,724**	**284,128,989**	**76,635,184**	**282,302,029**	**125,721**	**565,641**	**137,113**	**1,261,318**	**8,251,996**	**7,178,312**	**702,287**	**463,681**
No adjusted gross income	809,245	137,066	226,190	15,310	135,944	**2,092	**3,922	6,739	42,843	7,084	89,185	201,456	104,786	42,195	37,141
$1 under $1,000	2,675,489	57,703	11,241	670	1,896	**	**	**639	**1,705	*33	*206	71,482	11,434	*1,979	*1,377
$1,000 under $2,000	3,941,113	305,769	38,909	175,449	14,792	174,991	12,287	**	**	*457	*2,482	165,339	28,855	5,743	1,241
$2,000 under $3,000	3,914,658	306,974	56,463	176,719	28,673	176,080	26,676	*21	*311	*639	*1,685	173,193	36,561	3,327	1,052
$3,000 under $4,000	3,767,056	1,988,594	175,104	1,858,362	121,175	1,857,900	117,462	*69	*485	*393	*3,228	260,169	71,107	8,799	2,899
$4,000 under $5,000	3,638,815	2,545,090	444,369	2,457,604	394,875	2,457,001	392,535	*581	*1,965	*23	*374	242,608	78,153	7,513	2,350
$5,000 under $6,000	3,682,533	2,538,561	764,433	2,447,080	702,317	2,446,976	699,050	*61	*158	*89	*3,109	256,671	100,781	11,071	5,425
$6,000 under $7,000	3,569,408	2,600,961	1,142,482	2,487,837	1,059,147	2,485,764	1,053,054	*230	*594	*2,073	*5,499	259,198	114,677	7,176	3,206
$7,000 under $8,000	3,719,113	2,982,817	1,618,947	2,865,391	1,514,727	2,864,888	1,510,944	*38	*441	*2,127	*3,342	267,360	127,850	4,865	2,795
$8,000 under $9,000	3,347,407	3,011,187	1,913,711	2,924,921	1,791,660	2,922,143	1,787,779	*57	*719	*2,721	*3,162	254,832	130,871	7,833	4,457
$9,000 under $10,000	3,332,417	3,168,847	2,468,646	3,111,223	2,345,250	3,110,029	2,341,445	3	11	1,197	3,793	228,224	125,722	12,905	3,867
$10,000 under $11,000	3,181,727	3,107,581	2,945,795	3,062,212	2,805,573	3,061,321	2,801,735	*111	*341	*884	*3,498	234,971	140,222	12,068	7,067
$11,000 under $12,000	3,018,829	2,949,976	3,299,343	2,910,390	3,151,719	2,909,756	3,148,059	*20	*147	631	3,513	226,992	147,624	7,034	1,904
$12,000 under $13,000	2,802,404	2,767,038	3,533,394	2,722,761	3,379,989	2,720,491	3,376,643	*461	*334	2,198	3,011	221,241	153,405	9,588	2,378
$13,000 under $14,000	2,702,730	2,671,312	3,915,901	2,639,672	3,768,156	2,639,651	3,767,732	*4	*21	*17	*403	211,141	147,745	11,012	2,538
$14,000 under $15,000	2,487,470	2,453,271	3,986,039	2,435,070	3,832,897	2,434,004	3,823,243	1,002	8,807	*124	*847	203,094	153,142	11,468	6,039
$15,000 under $16,000	2,404,032	2,378,567	4,273,031	2,354,551	4,114,571	2,354,039	4,111,760	*443	*1,415	*542	*1,396	206,175	158,460	8,683	2,912
$16,000 under $17,000	2,244,954	2,225,766	4,394,651	2,210,881	4,240,497	2,209,812	4,232,828	1,154	6,586	*171	*1,082	189,936	154,154	13,803	4,143
$17,000 under $18,000	2,223,470	2,208,127	4,707,137	2,191,215	4,546,180	2,190,256	4,542,213	*693	*1,023	876	2,944	193,789	160,957	13,231	4,119
$18,000 under $19,000	2,068,087	2,060,857	4,855,399	2,042,724	4,680,598	2,040,656	4,676,639	*1,717	*677	472	3,281	222,652	174,801	11,721	5,662
$19,000 under $20,000	2,057,651	2,047,134	5,154,350	2,034,411	4,990,357	2,033,047	4,982,851	908	4,359	*1,138	*3,148	196,184	163,992	12,162	8,495
$20,000 under $25,000	9,117,136	9,069,241	27,935,973	9,029,708	27,182,168	9,025,432	27,166,860	3,140	6,049	4,540	9,259	848,444	753,806	62,773	24,782
$25,000 under $30,000	7,205,282	7,183,378	29,154,642	7,161,297	28,474,945	7,149,310	28,450,762	4,032	8,931	14,978	15,251	692,015	679,697	49,240	24,081
$30,000 under $40,000	9,205,336	9,189,711	52,791,416	9,172,708	51,745,181	9,164,170	51,693,167	7,363	18,105	13,097	33,908	914,862	1,046,235	105,253	53,235
$40,000 under $50,000	4,182,389	4,170,996	35,530,382	4,158,690	34,847,163	4,150,415	34,760,534	13,609	31,191	13,917	55,437	471,470	683,220	55,512	33,577
$50,000 under $75,000	2,796,836	2,786,854	37,139,978	2,781,632	36,299,454	2,772,263	36,131,220	29,806	60,898	23,125	107,336	479,363	840,524	92,169	95,591
$75,000 under $100,000	645,884	644,626	15,015,988	643,517	14,715,265	636,253	14,544,159	17,586	57,363	14,241	113,743	160,556	300,723	36,933	27,696
$100,000 under $200,000	516,516	515,134	21,783,421	514,804	21,505,796	509,990	21,142,478	23,518	110,223	18,127	253,096	149,552	277,626	50,207	43,136
$200,000 under $500,000	118,092	117,941	12,829,797	117,889	12,749,893	116,657	12,380,468	9,522	109,408	8,472	260,017	40,500	79,905	20,430	28,872
$500,000 under $1,000,000	14,758	14,745	4,118,253	14,741	4,100,676	14,572	3,944,900	1,553	44,401	1,834	111,376	5,989	17,577	3,755	10,725
$1,000,000 or more	5,286	5,283	4,901,158	5,280	4,887,456	5,225	4,678,623	641	46,128	893	162,705	2,538	13,701	1,839	10,918
Taxable returns, total	**76,724,724**	**76,724,724**	**290,286,207**	**76,724,724**	**284,128,989**	**76,635,184**	**282,302,029**	**125,721**	**565,641**	**137,113**	**1,261,318**	**6,328,764**	**6,157,417**	**544,796**	**352,024**
No adjusted gross income	15,310	15,310	144,561	15,310	135,944	**2,092	**3,922	6,739	42,843	7,084	89,185	5,183	8,658	2,362	2,838
$1 under $1,000	670	670	2,480	670	1,896	**	**	**639	**1,705	*33	*206	*576	*584	*572	*576
$1,000 under $2,000	175,449	175,449	15,046	175,449	14,792	174,991	12,287	**	**	*457	*2,482	*2,493	*254	**1,812	**15
$2,000 under $3,000	176,719	176,719	28,958	176,719	28,673	176,080	26,676	*21	*311	*639	*1,685	*1,274	*285	**	**
$3,000 under $4,000	1,858,362	1,858,362	139,378	1,858,362	121,175	1,857,900	117,462	*69	*485	*393	*3,228	68,712	18,213	*700	*157
$4,000 under $5,000	2,457,604	2,457,604	418,255	2,457,604	394,875	2,457,001	392,535	*581	*1,965	*23	*374	79,390	23,380	*409	*114
$5,000 under $6,000	2,447,080	2,447,080	737,344	2,447,080	702,317	2,446,976	699,050	*61	*158	*89	*3,109	90,304	35,031	*574	*2,192
$6,000 under $7,000	2,487,837	2,487,837	1,104,952	2,487,837	1,059,147	2,485,764	1,053,054	*230	*594	*2,073	*5,499	110,858	45,805	*2,962	*175
$7,000 under $8,000	2,865,391	2,865,391	1,568,267	2,865,391	1,514,727	2,864,888	1,510,944	*38	*441	*2,127	*3,342	129,107	53,646	*813	*268
$8,000 under $9,000	2,924,921	2,924,921	1,867,069	2,924,921	1,791,660	2,922,143	1,787,779	*57	*719	*2,721	*3,162	162,183	75,448	3,216	477
$9,000 under $10,000	3,111,228	3,111,228	2,435,048	3,111,228	2,345,250	3,110,029	2,341,445	3	11	1,197	3,793	170,605	89,798	5,894	1,143
$10,000 under $11,000	3,062,212	3,062,212	2,913,448	3,062,212	2,805,573	3,061,321	2,801,735	*111	*341	*884	*3,498	189,602	107,874	7,033	4,237
$11,000 under $12,000	2,910,390	2,910,390	3,267,103	2,910,390	3,151,719	2,909,756	3,148,059	*20	*147	631	3,513	187,406	115,384	5,382	1,347
$12,000 under $13,000	2,722,761	2,722,761	3,493,955	2,722,761	3,379,989	2,720,491	3,376,643	*461	*334	2,198	3,011	176,964	113,966	3,223	479
$13,000 under $14,000	2,639,672	2,639,672	3,888,996	2,639,672	3,768,156	2,639,651	3,767,732	*4	*21	*17	*403	179,501	120,840	6,219	1,617
$14,000 under $15,000	2,435,070	2,435,070	3,967,675	2,435,070	3,832,897	2,434,004	3,823,243	1,002	8,807	*124	*847	184,893	134,779	9,006	4,628
$15,000 under $16,000	2,354,551	2,354,551	4,246,454	2,354,551	4,114,571	2,354,039	4,111,760	*443	*1,415	*542	*1,396	182,159	131,883	7,469	2,242
$16,000 under $17,000	2,210,881	2,210,881	4,379,082	2,210,881	4,240,497	2,209,812	4,232,828	1,154	6,586	*171	*1,082	175,051	138,585	10,856	2,871
$17,000 under $18,000	2,191,215	2,191,215	4,689,049	2,191,215	4,546,180	2,190,256	4,542,213	*693	*1,023	876	2,944	176,877	142,869	11,516	3,382
$18,000 under $19,000	2,042,724	2,042,724	4,835,744	2,042,724	4,680,598	2,040,656	4,676,639	*1,717	*677	472	3,281	204,519	155,145	6,302	3,718
$19,000 under $20,000	2,034,411	2,034,411	5,132,673	2,034,411	4,990,357	2,033,047	4,982,851	908	4,359	*1,138	*3,148	183,461	142,315	10,368	3,823
$20,000 under $25,000	9,029,708	9,029,708	27,881,316	9,029,708	27,182,168	9,025,432	27,166,860	3,140	6,049	4,540	9,259	808,911	699,148	51,790	17,036
$25,000 under $30,000	7,161,297	7,161,297	29,104,556	7,161,297	28,474,945	7,149,310	28,450,762	4,032	8,931	14,978	15,251	669,934	629,611	41,795	16,449
$30,000 under $40,000	9,172,708	9,172,708	52,748,284	9,172,708	51,745,181	9,164,170	51,693,167	7,363	18,105	13,097	33,908	897,859	1,003,103	99,534	36,459
$40,000 under $50,000	4,158,690	4,158,690	35,502,352	4,158,690	34,847,163	4,150,415	34,760,534	13,609	31,191	13,917	55,437	459,164	655,189	52,234	31,765
$50,000 under $75,000	2,781,632	2,781,632	37,128,089	2,781,632	36,299,454	2,772,263	36,131,220	29,806	60,898	23,125	107,336	474,141	828,635	90,659	94,029
$75,000 under $100,000	643,517	643,517	15,014,556	643,517	14,715,265	636,253	14,544,159	17,586	57,363	14,241	113,743	159,447	299,291	36,024	26,869
$100,000 under $200,000	514,804	514,804	21,782,690	514,804	21,505,796	509,990	21,142,478	23,518	110,223	18,127	253,096	149,222	276,894	50,063	42,855
$200,000 under $500,000	117,889	117,889	12,829,436	117,889	12,749,893	116,657	12,380,468	9,522	109,408	8,472	260,017	40,448	79,543	20,415	28,621
$500,000 under $1,000,000	14,741	14,741	4,118,244	14,741	4,100,676	14,572	3,944,900	1,553	44,401	1,834	111,376	5,985	17,568	3,755	10,725
$1,000,000 or more	5,280	5,280	4,901,149	5,280	4,887,456	5,225	4,678,623	641	46,128	893	162,705	2,535	13,693	1,839	10,918
Total nontaxable returns	**18,671,399**	**1,486,383**	**840,335**	—	—	—	—	—	—	—	—	**1,923,232**	**1,020,895**	**157,491**	**111,656**
All returns, summary:															
Under $5,000	18,746,376	5,341,196	952,275	4,684,114	697,354	4,668,064	552,883	8,049	47,310	8,629	97,161	1,114,247	330,896	69,556	46,061
$5,000 under $10,000	17,650,878	14,302,373	7,908,218	13,836,457	7,413,101	13,829,800	7,392,273	389	1,923	8,207	18,905	1,266,285	599,901	43,850	19,750
$10,000 under $15,000	14,193,160	13,949,178	17,680,471	13,770,105	16,938,334	13,765,223	16,917,412	1,598	9,650	3,854	11,272	1,097,439	742,138	51,170	19,925
$15,000 under $20,000	10,998,194	10,920,451	23,384,568	10,833,782	22,572,204	10,827,810	22,546,291	4,915	14,061	3,199	11,852	1,008,736	812,365	59,600	25,330
$20,000 or more	33,807,515	33,697,909	241,201,008	33,600,266	236,507,996	33,544,287	234,893,170	110,770	492,698	113,224	1,122,128	3,765,289	4,693,012	478,111	352,615

Footnote(s) at end of table.

Table 3.6—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: Penalty tax on individual retirement arrangements		Self-employment tax		Social security taxes on tip income		Earned income credit used to offset all other taxes		Number of returns without tax liability	Taxpayments: Total		Income tax withheld		Estimated tax payments	
	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)
All returns, total	**54,566**	**15,979**	**7,769,752**	**6,687,400**	**65,189**	**10,420**	**738,006**	**180,759**	**17,185,016**	**88,469,265**	**311,579,428**	**82,107,522**	**260,561,371**	**9,509,902**	**45,112,273**
No adjusted gross income	1,965	830	165,508	66,673	*112	*100	84,269	14,540	672,179	435,444	776,814	247,302	462,669	87,776	201,903
$1 under $1,000	*47	*14	69,278	9,922	*965	*120	14,167	2,089	2,617,786	2,188,285	154,892	2,138,752	126,793	23,868	24,483
$1,000 under $2,000	*293	*180	160,476	27,431	*341	*3	33,463	4,738	3,635,344	3,346,535	480,900	3,279,957	450,458	48,837	24,611
$2,000 under $3,000	*19	*7	167,984	35,255	*2,316	*205	43,016	8,771	3,607,684	3,353,683	814,205	3,267,210	768,614	73,420	39,506
$3,000 under $4,000	*524	*49	251,720	67,245	*4,707	*877	67,547	17,178	1,778,462	3,114,639	1,098,697	3,014,592	1,016,418	97,031	76,822
$4,000 under $5,000	*625	*50	233,195	75,593	*6,034	*161	87,357	28,659	1,093,725	2,972,753	1,381,980	2,855,101	1,298,667	117,923	75,413
$5,000 under $6,000	*328	*26	248,156	95,214	*2,432	*113	104,779	38,665	1,143,972	3,071,594	1,785,611	2,884,213	1,676,013	181,265	89,399
$6,000 under $7,000	*1,239	*143	255,269	111,276	*716	*51	98,290	31,342	968,447	3,005,394	2,140,462	2,785,008	1,996,194	242,320	126,639
$7,000 under $8,000	*2,204	*867	256,380	123,824	*6,479	*259	104,117	23,630	736,296	3,263,468	2,725,066	2,983,602	2,532,223	283,681	182,741
$8,000 under $9,000	—	—	250,664	126,351	*309	*18	62,828	8,820	336,220	2,985,340	2,932,240	2,757,335	2,758,341	244,718	156,587
$9,000 under $10,000	*1,884	*292	214,539	121,236	*2,614	*328	38,173	2,327	163,570	3,066,636	3,469,288	2,763,763	3,190,220	340,904	257,390
$10,000 under $11,000	*417	*134	227,705	132,736	*1,794	*286	—	—	74,146	2,942,021	3,876,979	2,664,966	3,577,472	305,343	280,614
$11,000 under $12,000	*1,909	*557	219,075	145,004	*2,007	*160	—	—	68,853	2,836,747	4,254,337	2,564,901	3,898,326	328,567	340,172
$12,000 under $13,000	*1,647	*270	215,850	150,697	*349	*60	—	—	35,366	2,664,517	4,409,473	2,413,497	4,051,535	308,696	348,893
$13,000 under $14,000	*700	*35	201,245	144,938	*4,523	*234	—	—	31,418	2,615,083	4,847,559	2,372,852	4,464,826	310,613	369,607
$14,000 under $15,000	—	—	196,331	147,048	*811	*55	—	—	34,199	2,392,890	4,849,567	2,186,000	4,497,907	270,231	336,091
$15,000 under $16,000	*2,275	*653	200,003	154,554	*1,399	*340	—	—	25,465	2,335,388	5,090,405	2,127,814	4,692,223	278,350	380,154
$16,000 under $17,000	*860	*141	178,575	149,609	*3,123	*262	—	—	19,188	2,184,174	5,359,206	2,006,144	4,966,348	248,827	375,040
$17,000 under $18,000	*3,512	*777	185,335	155,628	*1,622	*380	—	—	15,343	2,183,489	5,670,493	1,986,178	5,154,686	298,887	470,481
$18,000 under $19,000	*1,444	*584	218,116	168,540	*176	*17	—	—	7,230	2,034,620	5,686,358	1,849,554	5,180,808	248,661	477,645
$19,000 under $20,000	*306	*63	189,485	155,389	*812	*46	—	—	10,517	2,011,916	6,061,381	1,873,992	5,600,904	233,512	439,085
$20,000 under $25,000	6,176	1,554	808,125	726,273	7,452	1,196	—	—	47,895	8,994,518	32,263,070	8,452,695	29,965,253	925,962	2,198,514
$25,000 under $30,000	*3,184	*963	666,757	652,757	*5,301	*1,896	—	—	21,904	7,136,868	32,970,771	6,738,565	30,712,315	729,888	2,145,832
$30,000 under $40,000	10,768	1,974	847,971	989,441	*3,457	*1,584	—	—	15,625	9,139,806	56,864,363	8,605,037	51,990,023	1,132,699	4,538,929
$40,000 under $50,000	3,834	2,081	438,715	647,108	*4,302	*453	—	—	11,393	4,149,451	35,985,936	3,837,467	31,525,039	710,889	4,119,366
$50,000 under $75,000	5,361	2,564	422,038	741,353	788	1,006	—	—	9,982	2,763,321	35,016,835	2,439,702	27,809,644	777,366	6,593,758
$75,000 under $100,000	2,009	648	135,858	272,168	*245	*209	—	—	1,258	635,055	13,493,985	521,218	9,006,185	283,620	4,069,138
$100,000 under $200,000	947	422	115,072	233,996	—	—	—	—	1,382	508,718	19,096,518	390,636	10,792,183	281,116	7,341,644
$200,000 under $500,000	*75	*94	25,788	50,908	—	—	—	—	151	117,006	10,877,104	86,042	4,833,610	76,509	5,036,585
$500,000 under $1,000,000	**14	**10	3,276	6,651	**3	**1	—	—	13	14,649	3,366,023	10,071	1,015,138	11,054	1,825,812
$1,000,000 or more	**	**	1,263	2,583	**	**	—	—	3	5,257	3,778,910	3,356	550,335	4,369	2,169,419
Taxable returns, total	**46,262**	**13,215**	**5,944,286**	**5,783,229**	**49,944**	**8,309**	**1,261**	**199**	**—**	**73,282,913**	**305,394,365**	**67,793,846**	**255,329,983**	**8,884,752**	**44,314,092**
No adjusted gross income	*86	*50	3,152	5,705	**	**	195	41	—	12,659	171,439	5,852	69,290	3,211	41,325
$1 under $1,000	—	—	5	8	—	—	—	—	—	*659	*5,093	*640	*3,876	*50	*494
$1,000 under $2,000	—	—	*682	*241	—	—	—	—	—	20,106	5,413	*8,658	*1,444	9,736	1,762
$2,000 under $3,000	—	—	*1,273	*284	—	—	—	—	—	81,288	19,023	49,144	7,213	34,325	9,685
$3,000 under $4,000	—	—	67,344	18,032	**665	**38	*361	*10	—	1,638,253	592,786	1,607,325	577,752	37,305	14,529
$4,000 under $5,000	—	—	76,189	23,226	*2,792	*40	—	—	—	2,108,148	1,032,780	2,046,264	990,947	71,008	36,263
$5,000 under $6,000	*328	*26	87,318	32,696	*2,432	*113	*22	*4	—	2,114,904	1,327,159	1,988,579	1,260,571	131,868	54,289
$6,000 under $7,000	*492	*50	108,397	45,580	—	—	—	—	—	2,154,749	1,637,762	1,996,863	1,543,475	191,089	87,661
$7,000 under $8,000	—	—	122,103	53,014	*6,479	*259	*413	*106	—	2,581,428	2,287,844	2,350,436	2,127,042	248,045	154,443
$8,000 under $9,000	—	—	160,927	74,925	—	—	*270	*39	—	2,632,509	2,667,386	2,437,256	2,528,180	209,705	126,714
$9,000 under $10,000	*1,884	*292	163,026	88,035	*2,614	*328	—	—	—	2,885,468	3,297,410	2,611,721	3,046,606	315,949	232,305
$10,000 under $11,000	*417	*134	184,909	103,454	*531	*49	—	—	—	2,857,085	3,775,849	2,602,837	3,509,462	269,735	258,212
$11,000 under $12,000	*1,909	*557	179,546	113,321	*2,007	*160	—	—	—	2,760,137	4,162,895	2,506,674	3,826,506	315,906	324,253
$12,000 under $13,000	*1,647	*270	173,687	113,210	*192	*6	—	—	—	2,604,457	4,317,054	2,376,001	4,000,312	291,239	311,025
$13,000 under $14,000	*700	*35	171,163	119,002	*3,611	*187	—	—	—	2,563,123	4,775,495	2,333,872	4,409,601	301,711	354,623
$14,000 under $15,000	—	—	179,184	130,096	*811	*55	—	—	—	2,360,986	4,788,526	2,161,908	4,450,420	263,961	323,605
$15,000 under $16,000	*1,591	*513	176,307	128,788	*1,399	*340	—	—	—	2,294,542	5,013,993	2,099,286	4,632,177	270,772	366,280
$16,000 under $17,000	*416	*64	164,130	135,388	*3,123	*262	—	—	—	2,154,838	5,288,854	1,984,227	4,906,713	243,174	365,443
$17,000 under $18,000	*3,471	*751	168,574	138,356	*1,622	*380	—	—	—	2,152,432	5,607,641	1,965,168	5,119,851	286,593	444,593
$18,000 under $19,000	*695	*134	201,763	151,292	*157	*2	—	—	—	2,013,837	5,627,087	1,838,950	5,133,238	244,149	467,007
$19,000 under $20,000	*306	*63	177,453	138,383	*812	*46	—	—	—	1,992,093	6,009,183	1,861,293	5,567,813	226,577	421,379
$20,000 under $25,000	6,176	1,554	771,753	679,644	6,657	914	—	—	—	8,928,562	32,052,883	8,402,064	29,805,177	914,108	2,161,354
$25,000 under $30,000	*3,184	*963	645,487	610,306	*5,296	*1,893	—	—	—	7,099,034	32,854,161	6,711,014	30,615,294	722,358	2,128,975
$30,000 under $40,000	10,720	1,942	834,602	963,118	*3,457	*1,584	—	—	—	9,110,992	56,720,156	8,583,735	51,880,855	1,125,270	4,507,566
$40,000 under $50,000	3,834	2,081	427,265	620,890	*4,302	*453	—	—	—	4,131,628	35,885,893	3,825,295	31,443,538	706,094	4,104,249
$50,000 under $75,000	5,361	2,564	417,341	731,043	*737	*990	—	—	—	2,751,174	34,896,618	2,430,051	27,704,677	774,545	6,580,440
$75,000 under $100,000	2,009	648	135,560	271,563	*245	*209	—	—	—	633,258	13,473,284	519,479	8,987,340	283,563	4,068,009
$100,000 under $200,000	947	422	114,865	233,598	—	—	—	—	—	507,799	19,082,304	389,871	10,782,903	280,844	7,337,722
$200,000 under $500,000	*75	*94	25,749	50,815	—	—	—	—	—	116,875	10,874,467	85,960	4,832,279	76,450	5,035,538
$500,000 under $1,000,000	**14	**10	3,272	6,641	**3	**1	—	—	—	14,638	3,365,240	10,068	1,015,110	11,048	1,825,106
$1,000,000 or more	**	**	1,260	2,575	**	**	—	—	—	5,252	3,778,687	3,355	550,320	4,364	2,169,244
Total nontaxable returns	**8,304**	**2,763**	**1,825,466**	**904,170**	**15,245**	**2,111**	**736,745**	**180,560**	**17,185,016**	**15,186,352**	**6,185,063**	**14,313,676**	**5,231,388**	**625,150**	**798,181**
All returns, summary:															
Under $5,000	3,473	1,129	1,048,161	282,119	14,475	1,466	329,819	75,976	13,405,180	15,411,339	4,707,488	14,802,914	4,123,619	448,855	442,738
$5,000 under $10,000	*5,655	*1,327	1,225,008	577,901	12,550	769	408,187	104,784	3,348,505	15,392,432	13,052,667	14,173,921	12,152,991	1,295,888	812,755
$10,000 under $15,000	*4,673	*996	1,060,206	720,422	9,484	794	—	—	243,982	13,451,258	22,237,914	12,202,216	20,490,066	1,523,450	1,675,378
$15,000 under $20,000	8,397	2,217	971,514	783,719	7,132	1,045	—	—	77,743	10,749,587	27,867,844	9,843,682	25,594,970	1,308,237	2,142,405
$20,000 or more	32,368	10,310	3,464,863	4,323,238	21,548	6,346	—	—	109,606	33,464,649	243,713,516	31,084,789	198,199,724	4,833,472	40,038,997

Footnote(s) at end of table.

Table 3.6—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: Payment with request for extension of filing time		Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil		Credit from regulated investment companies		Overpayment of windfall profit tax: Total		Royalty owners' credit		Net income limitation 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
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
All returns, total	**603,424**	**4,866,901**	**1,001,690**	**466,883**	**1,040,110**	**65,861**	**60,093**	**57,427**	**469,146**	**445,129**	**361,113**	**318,382**	**77,175**	**67,121**
No adjusted gross income	20,239	71,632	4,664	3,714	151,609	16,186	378	471	11,319	19,828	9,849	9,457	**975	**8,148
$1 under $1,000	*540	*1,797	*16	*4	28,140	1,255	*1,839	*344	*1,008	*146	*1,007	*146	**	**
$1,000 under $2,000	*4,021	*3,075	*144	*110	15,854	1,472	**3,379	**152	*3,711	*953	*2,304	*482	**474	**16
$2,000 under $3,000	7,061	2,068	*24	*29	23,755	1,475	**	**	*6,682	*2,265	*3,961	*589	**	**
$3,000 under $4,000	3,529	2,748	—	—	29,658	1,230	—	—	*1,731	*1,319	*592	*1,159	*41	*1
$4,000 under $5,000	7,431	4,007	*566	*102	14,133	751	—	—	*7,844	*2,841	*5,450	*2,296	—	—
$5,000 under $6,000	14,743	10,624	**88	**27	27,947	1,345	—	—	8,197	7,845	*8,171	*7,768	*31	*1
$6,000 under $7,000	12,618	8,380	**	**	28,162	1,491	*480	*386	*6,988	*7,295	*6,988	*7,292	—	—
$7,000 under $8,000	13,123	7,672	**20	**70	28,003	1,251	—	—	*2,585	*1,085	*2,137	*1,079	—	—
$8,000 under $9,000	10,670	7,255	**	**	34,086	1,517	*857	*81	12,983	8,390	*8,680	*6,500	*1,532	*1,527
$9,000 under $10,000	8,412	16,513	*561	*334	31,807	2,064	*447	*26	4,902	2,710	4,616	2,032	*1,226	*248
$10,000 under $11,000	8,252	6,729	*1,615	*113	36,711	2,457	—	—	8,397	9,593	8,143	9,625	**253	**829
$11,000 under $12,000	11,321	7,981	*517	*250	21,546	1,423	*1,659	*1,198	*3,022	*4,987	*3,022	*4,987	—	—
$12,000 under $13,000	5,799	6,445	*988	*142	25,763	1,511	—	—	*3,064	*947	*2,871	*884	**	**
$13,000 under $14,000	7,042	8,832	*52	*64	29,995	1,366	—	—	8,031	2,864	7,164	850	*3,746	*796
$14,000 under $15,000	12,017	11,954	*405	*45	22,700	1,172	—	—	6,738	2,397	*3,489	*1,160	**1,545	**546
$15,000 under $16,000	10,058	8,106	*993	*720	34,451	1,475	*672	*729	12,084	6,998	9,427	6,179	**	**
$16,000 under $17,000	7,723	7,618	*441	*27	21,529	1,247	*1,792	*323	*5,875	*8,604	*4,360	*5,776	*1,491	*1,734
$17,000 under $18,000	10,367	38,096	*581	*545	22,944	930	*499	*474	9,834	5,281	8,655	5,080	**599	**79
$18,000 under $19,000	13,236	22,959	*1,732	*173	24,796	1,453	*2,391	*1,108	2,645	2,183	*2,235	*2,134	**	**
$19,000 under $20,000	10,160	17,144	*1,045	*356	14,200	627	**2,001	*160	3,824	3,105	*2,103	*306	*629	*1,587
$20,000 under $25,000	35,770	74,265	8,521	1,170	90,972	4,568	*1,643	*273	35,062	19,028	27,305	15,364	5,579	1,076
$25,000 under $30,000	40,226	75,354	34,370	5,635	76,190	4,482	*3,669	*588	41,292	26,565	27,535	22,828	8,090	450
$30,000 under $40,000	76,186	177,908	363,790	84,028	91,683	4,765	*7,990	*7,018	56,097	61,693	49,551	48,416	10,255	1,941
$40,000 under $50,000	64,272	195,211	232,528	89,252	46,748	2,548	13,258	16,937	49,713	37,582	39,134	30,516	5,858	1,584
$50,000 under $75,000	78,307	425,613	210,226	119,955	42,276	2,959	8,067	13,030	64,177	51,743	46,149	39,788	15,809	9,024
$75,000 under $100,000	37,507	328,149	65,263	57,453	10,583	969	3,258	2,086	27,596	30,006	22,061	23,584	4,256	13,314
$100,000 under $200,000	48,845	830,453	53,150	65,617	9,899	1,080	3,986	5,443	41,461	59,013	28,906	38,900	9,244	6,930
$200,000 under $500,000	18,698	936,559	15,864	28,554	2,996	463	1,423	3,732	17,804	36,995	12,181	17,974	4,355	8,947
$500,000 under $1,000,000	3,595	507,636	2,566	5,817	638	168	244	1,252	3,084	10,184	2,126	3,530	821	3,558
$1,000,000 or more	1,656	1,044,119	958	2,576	336	162	161	1,616	1,396	10,682	941	1,701	366	4,784
Taxable returns, total	**533,152**	**4,797,373**	**986,496**	**459,118**	**581,395**	**29,790**	**54,040**	**56,104**	**420,965**	**405,775**	**321,416**	**288,457**	**74,451**	**60,368**
No adjusted gross income	3,657	54,449	643	745	2,759	430	**28	**31	1,600	5,189	1,015	1,340	**423	**3,158
$1 under $1,000	*48	*715	*18	*4	—	—	—	—	*48	*3	**48	**3	**	**
$1,000 under $2,000	*1,947	*2,120	**20	**78	—	—	—	—	*30	*12	**	**	**20	**4
$2,000 under $3,000	*2,148	*750	**	**	—	—	**	**	*1,925	*1,352	**20	**6	**	**
$3,000 under $4,000	*1,041	*264	—	—	**4,074	**93	—	—	*42	*3	**	**	*41	*1
$4,000 under $5,000	6,023	3,362	**568	**108	**	**	—	—	*3,597	*2,097	*3,595	*2,095	—	—
$5,000 under $6,000	11,655	10,055	**	**	*3,730	*328	—	—	*2,821	*1,916	*2,796	*1,912	*30	*1
$6,000 under $7,000	*8,457	*3,200	**	**	*5,682	*149	—	—	*2,349	*3,262	*2,349	*3,259	—	—
$7,000 under $8,000	*6,502	*5,155	**3	**6	*8,215	*108	—	—	*2,584	*1,084	*2,136	*1,079	—	—
$8,000 under $9,000	5,405	3,615	**	**	14,230	403	*857	*81	12,937	8,338	*8,680	*6,500	*1,532	*1,527
$9,000 under $10,000	7,290	15,473	**	**	14,002	590	*447	*26	4,616	2,376	4,616	2,032	**943	**173
$10,000 under $11,000	6,557	3,505	*1,615	*113	19,044	1,009	—	—	*5,705	*3,548	*5,702	*3,545	—	—
$11,000 under $12,000	8,808	5,393	*517	*250	14,119	533	*1,659	*1,198	*2,554	*4,762	*2,554	*4,762	—	—
$12,000 under $13,000	2,878	3,879	*988	*142	16,605	748	—	—	*3,064	*947	*2,871	*884	**	**
$13,000 under $14,000	6,008	7,917	—	—	18,572	508	—	—	7,815	2,846	7,164	850	*3,746	*796
$14,000 under $15,000	11,200	11,212	*396	*45	19,204	910	—	—	6,522	2,335	*3,489	*1,160	**1,328	*517
$15,000 under $16,000	9,258	7,410	*632	*614	21,829	638	*672	*729	10,163	6,144	*7,526	*5,365	—	—
$16,000 under $17,000	7,275	7,583	*441	*27	17,886	875	*1,792	*323	*5,590	*7,891	*4,075	*5,063	*1,491	*1,734
$17,000 under $18,000	9,093	36,652	*454	*523	20,466	666	*499	*474	9,231	4,882	*8,061	*4,703	**599	**79
$18,000 under $19,000	12,214	22,595	*32	*19	19,150	1,007	*2,391	*1,108	*2,468	*2,086	*2,058	*2,036	**	**
$19,000 under $20,000	9,310	16,087	*506	*121	11,713	519	*2,001	*160	3,824	3,105	*2,103	*306	*629	*1,587
$20,000 under $25,000	32,242	63,383	7,206	773	81,631	3,942	*1,643	*273	31,434	17,982	23,677	15,034	*5,386	*361
$25,000 under $30,000	39,395	73,704	34,366	5,629	68,106	3,618	*3,669	*588	40,936	26,354	27,267	22,669	8,064	399
$30,000 under $40,000	73,453	175,159	360,679	83,336	89,950	4,622	*7,990	*7,018	55,484	61,599	49,067	48,341	10,145	1,936
$40,000 under $50,000	63,060	193,356	231,120	87,991	44,651	2,422	13,258	16,937	49,201	37,398	38,622	30,332	5,858	1,584
$50,000 under $75,000	78,070	424,819	208,876	119,006	41,513	2,871	8,067	13,030	63,203	51,642	45,807	39,725	15,179	8,994
$75,000 under $100,000	37,456	327,884	65,049	57,222	10,472	959	3,258	2,086	27,507	29,785	21,973	23,364	4,256	13,314
$100,000 under $200,000	48,769	829,665	52,996	65,451	9,826	1,050	3,986	5,443	41,440	58,986	28,902	38,892	9,243	6,915
$200,000 under $500,000	18,684	936,340	15,849	28,525	2,992	462	1,418	3,731	17,796	36,986	12,176	17,967	4,352	8,947
$500,000 under $1,000,000	3,594	507,591	2,564	5,814	638	168	244	1,252	3,083	10,183	2,126	3,530	820	3,557
$1,000,000 or more	1,655	1,044,085	958	2,576	336	162	161	1,616	1,396	10,682	941	1,701	366	4,784
Total nontaxable returns	**70,272**	**69,527**	**15,194**	**7,765**	**458,715**	**36,071**	**6,053**	**1,323**	**48,181**	**39,354**	**39,697**	**29,925**	**2,724**	**6,752**
All returns, summary:														
Under $5,000	42,821	85,328	5,416	3,959	263,149	22,369	5,596	966	32,295	27,353	23,163	14,128	1,490	8,166
$5,000 under $10,000	59,566	50,444	669	431	150,005	7,669	*1,784	*494	35,655	27,326	30,592	24,672	*2,789	*1,776
$10,000 under $15,000	44,431	41,941	3,577	614	136,715	7,929	*1,659	*1,198	29,252	20,788	24,689	17,507	5,543	2,151
$15,000 under $20,000	51,544	93,923	4,792	1,822	117,920	5,731	7,355	2,794	34,262	26,171	26,780	19,474	*2,720	*3,418
$20,000 or more	405,062	4,595,266	987,236	460,056	372,321	22,163	43,699	51,975	337,682	343,492	255,889	242,601	64,633	51,609

Footnote(s) at end of table.

Table 3.6—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: Other taxpayments		Earned income credit, refundable portion		Advance earned income credit payments		Overpayment: Total		Overpayment: Refunded		Overpayment: Credited to 1982 estimated tax		Tax due at time of filing	
	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
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
All returns, total	**32,759**	**3,584**	**4,815,839**	**1,278,390**	**23,873**	**3,869**	**70,028,741**	**56,635,022**	**68,300,260**	**53,021,806**	**2,478,803**	**3,613,217**	**23,007,970**	**34,907,615**
No adjusted gross income	1,940	411	85,912	6,915	**	**	413,505	659,400	384,017	598,720	50,047	60,680	80,769	101,861
$1 under $1,000	*3,312	*70	245,805	15,612	—	—	2,246,094	164,009	2,239,722	154,796	9,078	9,213	47,047	4,746
$1,000 under $2,000	*2,359	*89	405,073	58,645	—	—	3,379,786	526,266	3,365,071	519,754	22,311	6,512	272,208	25,631
$2,000 under $3,000	*3,218	*227	472,277	107,963	—	—	3,371,828	905,727	3,346,928	894,601	34,781	11,126	218,973	40,023
$3,000 under $4,000	*517	*160	531,798	166,674	**4,015	**375	3,102,180	1,160,280	3,075,050	1,147,220	34,920	13,060	390,129	70,387
$4,000 under $5,000	*8,000	*200	646,844	246,783	*422	*115	2,897,474	1,272,580	2,867,084	1,253,129	49,606	19,450	544,745	88,301
$5,000 under $6,000	*2,416	*361	789,681	312,402	—	—	2,947,882	1,462,117	2,895,443	1,437,776	75,111	24,341	587,899	128,537
$6,000 under $7,000	*3,350	*72	709,602	206,382	*4,690	*1,588	2,781,692	1,398,919	2,734,963	1,378,601	65,660	20,318	651,612	196,145
$7,000 under $8,000	*1,403	*26	570,562	117,956	*4,029	*505	2,950,894	1,450,707	2,878,523	1,419,888	104,639	30,819	683,814	227,138
$8,000 under $9,000	*1,212	*66	257,672	33,266	—	—	2,601,818	1,322,524	2,557,893	1,301,441	63,259	21,084	704,582	270,730
$9,000 under $10,000	*2,129	*32	100,613	5,794	*1,764	*157	2,582,132	1,307,985	2,526,209	1,277,114	79,280	30,871	728,024	301,706
$10,000 under $11,000	—	—	—	—	*1,880	*8	2,449,877	1,282,192	2,404,832	1,245,348	70,918	36,845	706,606	351,016
$11,000 under $12,000	—	—	—	—	*2,098	*507	2,314,940	1,308,302	2,251,657	1,274,320	80,296	33,983	683,380	353,815
$12,000 under $13,000	—	—	—	—	—	—	2,128,914	1,222,522	2,066,974	1,187,535	74,752	34,988	659,400	346,443
$13,000 under $14,000	—	—	—	—	—	—	2,079,913	1,273,079	2,019,067	1,214,641	78,040	58,438	615,896	341,421
$14,000 under $15,000	—	—	—	—	—	—	1,913,426	1,235,118	1,867,543	1,205,279	58,009	29,839	557,362	371,590
$15,000 under $16,000	—	—	—	—	—	—	1,792,369	1,218,584	1,749,576	1,184,144	59,835	34,440	606,058	401,210
$16,000 under $17,000	—	—	—	—	—	—	1,683,464	1,348,636	1,643,624	1,314,828	53,879	33,807	555,859	384,081
$17,000 under $18,000	—	—	—	—	—	—	1,647,829	1,375,251	1,601,082	1,331,974	60,248	43,277	575,167	411,894
$18,000 under $19,000	*1,766	*28	—	—	—	—	1,507,442	1,240,800	1,459,988	1,198,362	66,040	42,437	560,326	409,842
$19,000 under $20,000	—	—	—	—	—	—	1,501,611	1,360,371	1,459,981	1,331,699	58,151	28,672	553,378	453,339
$20,000 under $25,000	—	—	—	—	*4,166	*417	6,663,527	6,456,350	6,510,052	6,276,958	222,104	179,392	2,437,866	2,129,670
$25,000 under $30,000	—	—	—	—	*159	*176	5,141,390	5,916,726	5,014,917	5,741,722	186,334	175,005	2,053,735	2,100,773
$30,000 under $40,000	—	—	—	—	*421	*( )	5,984,741	8,245,130	5,799,292	7,907,831	279,085	337,299	3,213,607	4,172,184
$40,000 under $50,000	—	—	—	—	—	—	2,261,626	3,971,446	2,134,664	3,660,144	181,270	311,303	1,915,446	3,515,893
$50,000 under $75,000	*991	*133	—	—	**229	**22	1,224,766	3,366,640	1,106,216	2,895,405	181,479	471,235	1,566,868	5,489,794
$75,000 under $100,000	—	—	—	—	—	—	233,224	1,158,357	185,618	894,912	72,577	263,444	410,237	2,680,359
$100,000 under $200,000	*50	*1,085	—	—	—	—	175,577	1,626,675	125,921	1,100,493	76,903	526,182	338,275	4,313,579
$200,000 under $500,000	*88	*605	—	—	—	—	41,117	846,882	24,539	445,756	24,535	401,126	76,481	2,799,575
$500,000 under $1,000,000	5	17	—	—	**	**	5,571	275,646	2,831	118,280	3,988	157,366	9,099	1,027,887
$1,000,000 or more	3	2	—	—	—	—	2,132	275,799	983	109,134	1,668	166,665	3,122	1,398,047
Taxable returns, total	**6,612**	**2,130**	—	—	**14,756**	**2,230**	**54,677,509**	**49,541,738**	**53,127,150**	**46,173,591**	**2,166,848**	**3,368,147**	**22,007,396**	**34,435,810**
No adjusted gross income	**	**	—	—	—	—	7,971	85,348	7,097	76,016	3,212	9,331	7,316	58,469
$1 under $1,000	—	—	—	—	—	—	*639	*2,827	*638	*2,694	*13	*133	*31	*215
$1,000 under $2,000	—	—	—	—	—	—	*11,176	*2,015	*5,504	*1,812	*6,738	*203	164,273	11,648
$2,000 under $3,000	—	—	—	—	—	—	54,521	10,797	46,076	9,354	*12,529	*1,443	122,198	20,732
$3,000 under $4,000	**362	**155	—	—	—	—	1,557,058	502,232	1,545,930	498,423	13,707	3,809	301,304	48,823
$4,000 under $5,000	—	—	—	—	—	—	1,977,567	686,806	1,955,696	676,686	30,738	10,120	480,037	72,281
$5,000 under $6,000	—	—	—	—	—	—	1,923,437	699,908	1,885,598	689,977	47,487	9,931	521,744	110,093
$6,000 under $7,000	*409	*9	—	—	*2,063	*635	1,915,482	704,738	1,881,158	692,662	43,944	12,076	570,460	172,564
$7,000 under $8,000	*506	*10	—	—	*1,976	*308	2,263,893	910,077	2,205,440	891,516	81,620	18,562	601,498	190,809
$8,000 under $9,000	*304	*52	—	—	—	—	2,267,869	1,043,711	2,233,259	1,031,994	44,646	11,717	655,207	243,394
$9,000 under $10,000	*2,129	*32	—	—	*1,764	*157	2,417,930	1,145,521	2,365,349	1,121,011	70,209	24,510	693,298	283,316
$10,000 under $11,000	—	—	—	—	*1,880	*8	2,383,135	1,194,849	2,341,826	1,164,080	61,156	30,769	677,286	332,455
$11,000 under $12,000	—	—	—	—	*2,098	*507	2,251,657	1,231,591	2,193,841	1,202,895	72,921	28,696	658,221	336,306
$12,000 under $13,000	—	—	—	—	—	—	2,084,026	1,151,367	2,028,304	1,126,431	61,969	24,937	636,961	328,269
$13,000 under $14,000	—	—	—	—	—	—	2,040,337	1,211,778	1,983,225	1,159,881	73,370	51,897	598,359	325,279
$14,000 under $15,000	—	—	—	—	—	—	1,885,518	1,180,823	1,840,732	1,154,855	54,458	25,968	547,572	359,972
$15,000 under $16,000	—	—	—	—	—	—	1,763,149	1,153,177	1,723,202	1,123,680	56,013	29,497	589,874	385,639
$16,000 under $17,000	—	—	—	—	—	—	1,660,811	1,286,601	1,621,684	1,254,475	51,712	32,126	548,347	376,829
$17,000 under $18,000	—	—	—	—	—	—	1,623,325	1,323,044	1,577,903	1,283,586	55,865	39,458	567,417	404,452
$18,000 under $19,000	*1,766	*28	—	—	—	—	1,495,164	1,188,509	1,449,692	1,148,258	62,895	40,251	547,560	397,166
$19,000 under $20,000	—	—	—	—	—	—	1,486,956	1,322,393	1,447,049	1,295,987	55,349	26,406	547,455	445,883
$20,000 under $25,000	—	—	—	—	*4,166	*417	6,612,229	6,273,746	6,464,031	6,111,593	212,095	162,153	2,415,708	2,102,595
$25,000 under $30,000	—	—	—	—	*159	*176	5,116,641	5,815,423	4,991,721	5,643,615	183,936	171,807	2,037,608	2,065,993
$30,000 under $40,000	—	—	—	—	*421	*( )	5,960,354	8,128,997	5,775,675	7,802,921	275,500	326,076	3,206,569	4,157,126
$40,000 under $50,000	—	—	—	—	—	—	2,247,589	3,885,782	2,122,717	3,582,943	176,101	302,839	1,909,972	3,502,241
$50,000 under $75,000	*991	*133	—	—	**229	**22	1,214,153	3,253,062	1,096,476	2,790,810	179,452	462,253	1,564,197	5,484,545
$75,000 under $100,000	—	—	—	—	—	—	231,449	1,138,598	183,914	875,801	72,378	262,797	410,064	2,679,869
$100,000 under $200,000	*50	*1,085	—	—	—	—	174,790	1,613,014	125,178	1,088,569	76,682	524,445	338,183	4,313,400
$200,000 under $500,000	*87	*605	—	—	—	—	40,996	844,555	24,432	443,925	24,504	400,630	76,459	2,799,523
$500,000 under $1,000,000	5	17	—	—	**	**	5,560	274,866	2,823	118,054	3,984	156,812	9,097	1,027,881
$1,000,000 or more	3	2	—	—	—	—	2,127	275,582	980	109,087	1,665	166,495	3,121	1,398,044
Total nontaxable returns	**26,147**	**1,453**	**4,815,839**	**1,278,390**	***9,117**	***1,639**	**15,351,232**	**7,093,284**	**15,173,110**	**6,848,215**	**311,955**	**245,069**	**1,000,574**	**471,804**
All returns, summary:														
Under $5,000	19,346	1,156	2,387,709	602,591	*4,437	*489	15,410,867	4,688,263	15,277,872	4,568,221	200,743	120,041	1,553,871	330,948
$5,000 under $10,000	10,510	557	2,428,130	675,799	*10,483	*2,250	13,864,418	6,942,253	13,593,031	6,814,819	387,949	127,434	3,355,931	1,124,255
$10,000 under $15,000	—	—	—	—	*3,978	*514	10,887,070	6,321,213	10,610,073	6,127,122	362,015	194,091	3,222,844	1,764,285
$15,000 under $20,000	*1,766	*28	—	—	—	—	8,132,715	6,543,641	7,914,251	6,361,007	298,153	182,634	2,850,788	2,060,366
$20,000 or more	1,137	1,843	—	—	*4,975	*615	21,733,671	32,139,653	20,905,033	29,150,636	1,229,943	2,989,017	12,024,736	29,627,761

( ) 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 4.1—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	**95,396,123**	**1,772,604,303**	**84,208,807**	**1,486,100,497**	**9,571,409**	**53,071,628**	**2,641,254**	**—7,811,958**	**3,752,209**	**—137,650**	**9,484,987**	**30,818,535**
Alabama	1,400,772	22,902,334	1,277,724	20,128,150	122,018	573,317	46,231	—310,612	35,309	257,438	83,827	273,699
Alaska	196,403	4,987,775	183,375	4,563,538	38,796	189,101	1,775	—19,522	16,221	8,472	21,755	82,448
Arizona	1,150,756	20,532,777	995,338	16,879,692	128,307	567,830	13,146	—107,236	55,590	—214,322	125,295	465,291
Arkansas	821,589	12,240,370	708,801	10,022,412	97,836	477,905	55,208	—303,146	25,997	197,770	81,994	219,878
California	10,501,266	208,106,994	9,188,285	174,668,568	1,301,648	7,096,294	113,529	—728,835	643,343	—1,323,151	1,158,502	4,852,349
Colorado	1,342,760	26,293,783	1,200,258	22,231,008	185,592	920,210	33,640	—52,560	80,694	—259,619	205,051	809,117
Connecticut	1,454,843	30,836,358	1,263,627	25,578,525	122,611	945,011	2,939	13,659	52,503	—69,162	153,074	454,802
Delaware	258,629	5,088,986	234,310	4,230,206	19,253	129,555	4,993	4,862	7,903	72,172	22,298	50,076
District of Columbia	318,944	5,965,429	288,054	4,728,448	22,466	94,596	1,165	—5,328	12,589	88,605	28,583	121,837
Florida	4,343,939	75,734,635	3,540,323	55,395,469	440,194	2,506,973	41,766	—319,926	142,008	—257,381	508,236	2,249,859
Georgia	2,182,645	36,394,276	2,007,090	32,128,997	190,513	984,600	49,216	—335,806	69,240	103,900	151,702	511,734
Hawaii	437,977	7,870,617	388,940	6,652,311	49,218	206,213	3,000	—8,053	30,176	—73,567	45,320	108,266
Idaho	362,979	5,865,408	305,412	4,748,320	56,572	212,247	34,212	5,202	22,903	55,083	51,768	134,759
Illinois	4,830,669	96,246,072	4,263,918	81,226,179	424,600	2,531,439	105,780	—106,958	187,873	—133,922	458,998	1,537,180
Indiana	2,197,447	39,408,323	1,981,837	34,352,754	218,913	1,026,304	79,571	—239,959	44,442	78,581	197,069	349,430
Iowa	1,178,068	20,765,399	957,114	15,965,166	149,762	750,929	132,874	241,378	44,749	275,279	188,169	389,744
Kansas	1,003,289	18,688,315	875,923	15,122,595	131,449	785,468	85,236	—161,599	46,969	26,881	137,241	403,991
Kentucky	1,313,657	21,723,953	1,138,380	18,214,928	139,105	603,865	132,454	—227,690	42,788	171,419	112,216	475,084
Louisiana	1,630,669	30,245,958	1,462,855	25,675,650	144,305	928,913	35,934	—401,886	46,415	188,150	97,851	433,155
Maine	464,302	7,036,368	410,190	5,841,689	59,865	280,069	5,060	—8,237	9,293	23,121	42,074	102,318
Maryland	1,880,608	38,485,097	1,686,909	32,082,637	166,070	806,458	18,960	—4,799	59,376	286,611	174,753	404,231
Massachusetts	2,569,614	47,531,602	2,275,297	39,285,599	219,332	1,641,138	7,864	—55,165	75,533	270,377	224,022	620,908
Michigan	3,608,594	70,636,226	3,216,221	61,374,218	306,126	1,601,286	87,735	—215,736	117,895	—146,089	334,344	626,410
Minnesota	1,742,787	31,438,056	1,511,221	26,692,541	207,104	904,726	103,047	—22,764	73,660	—36,202	250,023	501,666
Mississippi	870,306	13,095,420	794,599	11,244,162	78,097	499,641	40,357	—267,375	18,150	64,138	48,507	214,644
Missouri	1,982,401	34,913,980	1,721,795	28,757,905	213,823	1,107,774	140,065	—371,604	66,250	99,731	252,898	592,914
Montana	334,208	5,311,128	272,396	4,281,544	50,823	175,705	23,371	—115,485	16,181	47,754	51,826	135,100
Nebraska	665,447	11,068,804	553,538	8,900,727	83,931	299,783	89,867	41,956	30,041	93,009	115,589	273,309
Nevada	404,971	7,511,175	364,768	6,337,098	42,542	149,197	5,620	—61,643	21,342	—86,572	49,739	261,296
New Hampshire	419,914	7,419,295	372,228	6,301,627	45,264	283,029	1,587	—21,735	8,899	—14,119	32,094	111,429
New Jersey	3,271,589	67,805,914	2,939,353	57,509,515	230,771	1,891,292	4,725	—23,651	152,330	—120,553	309,160	579,349
New Mexico	537,209	8,734,949	472,287	7,394,449	58,421	251,616	15,892	—70,991	23,927	4,861	50,932	211,491
New York	7,198,063	142,546,792	6,348,834	116,192,120	561,295	3,881,163	39,915	—176,883	341,457	—252,019	711,401	2,810,625
North Carolina	2,382,695	37,691,845	2,178,218	32,509,520	210,769	1,048,852	86,022	—181,536	66,957	186,486	166,094	608,248
North Dakota	276,798	4,531,195	217,422	3,325,446	34,420	152,641	48,830	45,393	15,146	52,884	41,872	88,750
Ohio	4,460,585	81,753,172	3,949,718	70,412,882	385,316	1,992,193	96,483	—15,555	132,246	102,338	329,131	750,754
Oklahoma	1,264,654	23,465,746	1,094,154	18,974,904	180,353	920,680	87,896	—570,175	46,449	—97,282	126,420	558,849
Oregon	1,092,321	19,019,784	921,447	15,259,080	153,909	665,081	42,050	—98,601	60,408	60,235	168,615	486,325
Pennsylvania	4,876,941	88,600,787	4,318,856	74,672,086	407,461	2,838,811	54,918	—114,671	141,431	488,226	402,545	745,247
Rhode Island	410,136	6,865,456	365,374	5,766,621	31,937	217,382	*354	*—3,377	8,996	—23,973	27,590	87,892
South Carolina	1,207,987	19,107,075	1,114,768	16,796,682	100,078	571,589	27,387	—111,517	32,038	9,403	65,385	192,622
South Dakota	277,975	4,005,436	213,132	2,950,305	38,440	118,803	46,938	14,720	17,051	—4,878	67,089	169,906
Tennessee	1,756,287	28,327,146	1,588,948	24,723,867	174,994	925,170	110,785	—298,998	49,812	30,501	122,932	359,084
Texas	6,159,130	121,797,130	5,596,763	103,832,131	728,667	4,496,231	259,342	—1,934,994	245,436	—481,447	593,199	3,093,001
Utah	553,101	9,820,324	495,455	8,490,059	75,677	321,827	18,042	—114,570	40,596	—26,572	67,480	229,046
Vermont	212,912	3,304,333	189,665	2,725,350	28,247	125,183	3,561	—14,283	5,790	—3,000	24,207	33,214
Virginia	2,260,055	43,046,505	2,025,104	36,778,528	198,511	872,609	41,156	—77,377	78,838	78,297	219,648	468,812
Washington	1,804,378	35,549,382	1,573,239	29,772,250	224,381	1,005,715	37,627	20,984	88,395	—4,345	239,586	607,309
West Virginia	672,335	11,383,805	597,978	9,889,638	56,241	306,246	16,566	—12,783	14,437	31,275	39,634	104,794
Wisconsin	1,968,860	35,292,069	1,740,665	29,581,943	194,088	910,157	97,567	173,936	61,552	96,303	232,703	589,548
Wyoming	217,036	4,440,706	197,823	3,700,961	30,783	179,962	8,212	—74,939	10,965	—22,190	27,549	193,067
APO/FPO[1]	482,932	5,960,671	480,708	6,133,666	*2,411	*—232	—	—	*5,313	*—2,730	19,386	7,910
Puerto Rico	36,161	459,042	30,229	378,904	*504	*17,110	—	—	*13	*—742	*1,423	*2,689
U.S. citizens abroad[2]	145,530	4,750,129	117,941	4,716,928	7,600	81,969	784	—5,491	8,294	—33,111	26,188	73,080

Footnote(s) at end of table.

Table 4.1—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		Dividends and interest						Rent net income less loss		Royalty net income less loss	
	Number of returns	Amount	Domestic and foreign dividends received		Total interest received		Dividends and interest in adjusted gross income		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	**1,149,793**	**232,444**	**16,482,018**	**48,161,460**	**49,656,550**	**140,559,366**	**34,144,410**	**178,097,705**	**7,778,048**	**—2,765,090**	**830,970**	**5,826,913**
Alabama	12,511	—1,755	163,851	363,545	551,179	1,443,329	358,258	1,689,917	85,391	35,410	11,248	92,480
Alaska	5,696	929	28,872	45,124	94,625	179,871	61,592	207,029	19,628	—63,506	1,191	1,792
Arizona	12,989	—11,057	187,842	677,922	577,664	1,927,357	394,615	2,486,188	89,096	—137,496	10,495	193
Arkansas	15,186	—2,798	80,487	200,505	353,312	1,174,297	232,849	1,300,618	74,384	56,737	13,391	58,248
California	107,684	—75,013	1,863,227	5,583,818	5,476,570	18,517,291	3,969,514	22,924,007	1,027,647	—2,511,023	84,576	452,987
Colorado	19,790	40,445	226,730	560,279	757,053	1,806,344	475,593	2,210,106	133,935	—159,824	16,915	141,417
Connecticut	3,387	—18,743	370,717	1,353,694	923,577	2,380,980	626,163	3,537,028	126,063	—125,336	3,002	28,424
Delaware	890	171	58,896	199,067	129,772	297,266	88,395	467,202	13,662	—2,077	827	706
District of Columbia	788	512	46,695	250,203	115,652	414,285	92,296	641,598	22,119	—85,118	2,936	12,894
Florida	55,954	—105,698	848,176	3,637,814	2,149,125	9,443,471	1,652,886	12,576,431	332,361	—370,437	19,210	128,240
Georgia	20,746	—38,753	242,419	802,253	810,062	2,375,218	552,196	3,002,421	133,031	—85,567	7,942	15,574
Hawaii	3,914	3,137	82,808	214,430	270,056	564,501	186,404	721,026	35,483	—113,185	1,194	13,283
Idaho	8,738	16,373	53,431	126,076	186,616	604,559	132,904	691,462	37,382	7,307	909	5,505
Illinois	51,174	—4,714	1,031,380	2,641,982	2,772,872	7,970,016	1,969,466	10,010,684	444,600	—241,035	35,576	167,680
Indiana	16,302	70,290	335,180	735,918	1,128,744	2,560,371	731,861	3,060,274	152,937	242,315	15,219	46,039
Iowa	45,581	41,819	218,538	437,761	779,625	2,370,192	491,378	2,642,924	141,479	396,465	2,775	17,566
Kansas	24,528	52,954	175,725	379,272	563,386	1,700,962	387,121	1,954,222	131,367	288,086	33,755	168,781
Kentucky	37,784	57,693	157,331	403,196	594,748	1,596,081	399,797	1,869,262	105,639	27,436	16,570	39,457
Louisiana	14,070	30,718	186,665	471,898	632,049	2,063,989	427,228	2,395,116	141,030	436,474	49,331	505,870
Maine	3,536	6,342	77,891	266,833	238,968	461,495	152,370	681,593	31,194	—35,591	1,484	1,546
Maryland	15,126	—434	345,586	850,187	1,003,778	2,562,577	681,616	3,194,355	131,969	—78,702	6,191	19,704
Massachusetts	11,459	—40,570	466,347	1,693,992	1,670,201	3,885,912	1,046,545	5,239,973	227,367	—212,218	7,946	4,133
Michigan	32,465	671	686,451	1,510,661	2,047,841	4,643,079	1,310,952	5,733,396	270,742	—98,477	21,206	100,144
Minnesota	35,676	64,168	326,343	631,426	1,093,473	2,410,972	740,262	2,811,387	149,605	188,331	6,911	26,314
Mississippi	6,884	16,956	80,570	207,701	270,129	856,635	201,609	998,880	51,802	85,702	13,055	86,932
Missouri	39,939	34,952	344,272	898,487	1,094,366	3,418,106	789,686	4,073,836	182,600	96,067	12,486	86,048
Montana	12,867	14,197	59,090	89,630	188,663	572,237	132,976	622,079	39,892	76,823	7,578	42,488
Nebraska	36,440	55,478	129,896	280,584	422,625	1,176,403	292,254	1,366,614	87,338	157,101	7,152	15,531
Nevada	4,339	—8,184	53,756	219,974	176,085	624,597	123,836	806,958	30,550	—105,322	2,102	25,646
New Hampshire	2,849	—4,341	62,403	213,992	247,804	521,257	155,036	686,699	23,683	—35,247	1,117	1,878
New Jersey	12,148	—36,805	721,508	2,103,395	1,893,533	5,103,970	1,350,790	6,773,885	204,082	—146,457	9,519	17,186
New Mexico	6,826	11,713	77,256	176,279	219,206	578,146	148,394	708,469	44,381	—9,693	8,015	47,785
New York	32,537	—104,952	1,538,101	6,087,064	4,202,740	12,745,403	2,968,995	17,900,031	380,837	—227,625	19,669	105,335
North Carolina	20,757	19,565	313,066	842,060	964,796	2,178,742	625,350	2,808,890	167,056	128,906	8,622	8,691
North Dakota	16,109	29,374	40,973	75,796	192,108	549,377	128,852	586,461	59,706	273,923	6,229	42,121
Ohio	37,754	—52,979	798,456	1,884,101	2,515,906	5,768,389	1,675,131	7,148,670	339,155	—74,435	31,013	119,226
Oklahoma	30,799	29,050	147,453	405,871	538,460	1,856,360	355,947	2,136,242	136,616	399,441	88,610	777,448
Oregon	25,633	37,202	197,150	526,770	633,093	1,830,115	410,612	2,229,385	124,230	—116,574	4,405	28,680
Pennsylvania	37,571	—5,677	970,398	2,642,379	2,775,302	6,716,979	1,888,684	8,773,563	303,112	—397,429	13,259	25,743
Rhode Island	1,608	—2,235	59,620	183,276	232,336	543,947	149,161	677,574	45,852	—32,467	1,197	4,937
South Carolina	7,260	7,088	126,369	344,869	466,546	969,994	297,880	1,222,603	69,392	39,239	699	6,539
South Dakota	22,087	24,331	46,910	103,852	160,995	607,410	118,623	675,763	41,850	56,318	1,090	5,253
Tennessee	25,132	26,999	224,248	555,228	692,258	2,005,952	481,264	2,407,309	128,771	65,188	10,685	22,962
Texas	111,736	95,641	839,805	2,546,755	2,459,083	8,180,360	1,753,118	10,190,157	552,812	324,422	163,933	2,078,720
Utah	7,976	6,047	93,532	213,732	269,918	590,769	172,575	752,864	50,343	—107,181	2,967	10,681
Vermont	2,912	—2,956	40,501	139,693	117,536	266,718	77,204	382,584	21,968	2,347	816	3,194
Virginia	12,260	—11,467	409,512	1,257,350	1,121,936	2,336,396	769,391	3,372,849	163,812	—175,940	9,937	41,955
Washington	28,959	—56,819	305,093	758,999	989,774	2,893,931	683,421	3,453,076	160,769	—285,447	9,776	30,469
West Virginia	3,882	—4,468	82,021	193,410	319,412	625,866	205,612	757,673	51,570	59,666	13,247	66,546
Wisconsin	36,663	14,580	342,943	761,612	1,240,791	2,974,605	803,354	3,478,863	166,941	—5,072	7,804	15,224
Wyoming	6,724	19,301	27,035	150,926	109,801	296,780	60,183	428,683	32,703	3,358	2,992	53,874
APO/FPO[1]	*2,534	*—2,813	38,096	23,726	122,872	81,263	66,040	81,049	26,674	—87,485	—	—
Puerto Rico	*4	*—9	3,003	9,915	3,875	23,335	3,073	31,759	*1,429	*—9,314	—	—
U.S. citizens abroad[2]	630	—3,014	47,394	226,180	93,653	310,908	92,898	516,019	30,011	—76,867	2,196	6,845

Footnote(s) at end of table.

Table 4.1—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		Unemployment compensation			
									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
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
United States, total	**770,524**	**3,965,822**	**8,157,475**	**51,886,406**	**778,408**	**—817,171**	**11,560,119**	**4,371,339**	**8,398,488**	**12,386,473**	**2,245,250**	**2,315,317**
Alabama	10,241	46,167	89,138	560,909	7,702	—36,106	237,277	63,667	193,516	188,566	35,740	20,862
Alaska	403	3,803	8,665	80,806	1,086	—5,808	32,390	23,474	24,652	39,476	7,813	10,257
Arizona	9,020	34,948	129,679	964,826	6,328	—29,676	179,447	55,215	65,693	68,573	9,795	6,692
Arkansas	10,863	45,453	59,325	416,179	8,033	1,180	71,606	21,261	87,927	106,514	12,190	15,388
California	127,394	487,375	961,080	6,459,933	48,735	—322,998	2,050,133	1,090,827	825,550	1,105,665	224,432	229,108
Colorado	8,930	33,016	103,374	824,343	20,281	—7,309	366,901	186,959	75,035	104,491	18,453	16,718
Connecticut	19,173	122,113	141,312	736,451	25,162	22,786	37,376	31,710	133,733	176,979	38,627	26,424
Delaware	1,137	9,424	21,826	152,108	1,940	—2,058	33,472	12,622	23,373	39,107	8,511	11,006
District of Columbia	2,654	27,602	32,063	462,249	1,512	3,707	42,930	29,410	18,846	43,717	2,159	4,330
Florida	48,547	292,436	599,641	4,990,038	47,349	38,058	47,676	19,795	135,243	161,376	24,354	17,006
Georgia	5,342	42,293	121,529	883,062	16,787	—9,534	253,141	69,032	185,771	140,416	26,805	14,465
Hawaii	3,433	28,864	41,309	393,168	1,304	—3,923	91,432	39,621	35,386	47,738	15,693	10,156
Idaho	3,009	23,106	28,200	188,352	3,286	7,300	51,964	15,803	39,008	44,207	7,213	4,244
Illinois	39,642	150,203	426,628	2,170,704	49,296	—27,883	496,895	60,827	495,944	1,043,595	198,959	270,239
Indiana	10,627	29,563	178,714	866,301	43,190	14,179	191,910	17,478	253,210	354,204	66,154	53,781
Iowa	10,854	58,907	96,571	294,190	10,797	7,272	189,382	62,291	105,614	156,851	32,617	29,087
Kansas	9,684	18,288	64,876	335,158	11,192	—1,609	154,760	44,888	57,305	98,031	12,780	10,625
Kentucky	7,081	22,574	96,887	649,519	13,579	25,810	240,591	62,536	161,345	233,075	40,421	41,198
Louisiana	8,176	18,608	86,037	672,209	15,447	—19,354	142,984	34,735	110,747	164,910	23,162	21,619
Maine	1,846	11,314	40,565	229,550	2,256	—10,789	32,857	8,491	59,460	41,588	7,654	2,835
Maryland	19,881	85,640	187,834	1,845,436	9,964	114,790	385,709	159,587	116,597	180,486	32,069	26,352
Massachusetts	21,811	59,446	223,997	1,233,659	11,627	—29,030	343,255	78,233	234,848	371,539	46,042	40,524
Michigan	20,161	23,113	337,576	1,907,090	27,571	—80,614	665,745	186,978	576,111	1,142,074	244,036	311,372
Minnesota	12,129	17,806	138,663	740,582	16,510	—95,603	413,174	233,422	143,705	240,503	41,368	48,609
Mississippi	3,849	15,919	50,136	391,507	6,469	34,958	78,084	17,336	77,515	67,363	13,374	7,669
Missouri	18,594	120,520	202,282	875,107	12,698	30,092	236,892	46,051	214,996	285,331	45,991	39,901
Montana	3,226	6,084	29,047	175,925	4,909	4,393	47,440	14,292	43,196	46,081	7,723	5,917
Nebraska	6,298	10,134	33,665	149,938	10,516	42,424	109,222	34,633	34,301	33,355	6,747	4,740
Nevada	2,300	18,708	36,844	298,856	1,740	—23,324	5,848	2,635	35,077	42,074	11,714	8,121
New Hampshire	2,233	8,482	28,955	216,116	1,962	—8,477	14,550	2,960	31,091	30,681	9,350	7,857
New Jersey	14,084	76,843	330,922	1,918,099	53,592	5,774	457,007	124,084	323,966	504,242	91,371	108,231
New Mexico	3,426	21,771	41,464	340,693	3,198	1,639	61,966	20,109	30,380	39,069	5,785	2,030
New York	49,509	389,127	604,754	3,362,104	69,270	—165,026	1,356,196	692,934	562,198	771,368	176,542	186,958
North Carolina	10,674	32,484	152,583	873,029	18,911	—4,478	355,811	134,785	239,283	154,831	39,029	13,693
North Dakota	1,867	19,177	13,684	59,202	3,073	3,500	15,905	2,804	15,352	24,392	*3,086	*3,300
Ohio	28,479	146,154	399,277	2,213,545	22,353	—73,269	318,192	49,796	517,604	881,545	157,828	174,461
Oklahoma	10,612	97,225	100,935	739,154	8,037	37,784	134,312	43,959	60,866	70,662	24,774	20,242
Oregon	6,652	36,137	103,614	570,894	9,304	14,373	253,441	106,297	159,346	281,441	37,238	42,768
Pennsylvania	45,987	307,163	459,263	2,479,054	21,386	—80,348	52,063	12,725	546,935	991,395	121,921	138,726
Rhode Island	1,206	9,936	37,296	220,033	2,113	—31,714	53,496	15,271	49,532	79,677	12,090	13,078
South Carolina	6,269	13,697	79,293	554,887	3,450	—4,093	168,641	61,775	101,922	125,164	13,759	9,204
South Dakota	3,002	3,501	17,892	110,728	3,767	—1,363	*1,882	*957	17,658	22,900	*2,472	*1,816
Tennessee	14,529	71,988	112,709	731,243	14,184	—15,356	9,966	2,204	189,736	167,747	17,599	11,221
Texas	66,417	588,645	395,121	2,415,459	37,493	—129,414	37,043	15,750	217,015	252,984	62,307	53,375
Utah	7,741	19,533	49,098	335,915	11,482	—19,045	106,785	38,257	42,347	65,584	8,838	9,773
Vermont	1,644	7,485	13,061	49,229	3,203	—7,964	27,733	9,448	14,309	13,443	*1,715	*1,657
Virginia	16,334	76,951	218,099	2,042,593	17,824	3,896	415,596	138,538	122,534	117,721	26,274	18,356
Washington	16,974	52,782	191,280	1,399,880	15,256	27,790	25,673	21,560	185,282	324,305	59,359	78,620
West Virginia	2,799	28,212	55,352	300,896	1,965	—33,361	47,001	12,896	113,867	182,353	21,656	24,838
Wisconsin	10,882	64,035	148,714	584,324	14,302	23,602	404,812	135,387	274,872	488,251	84,882	83,677
Wyoming	1,456	24,463	9,453	48,728	4,734	3,049	2,459	1,002	16,623	27,290	4,779	2,195
APO/FPO[1]	*98	*168	*6,158	*90,208	†	†	†	†	*2,066	*1,545	—	—
Puerto Rico	*5	*14	*4,813	*44,992	†	†	†	†	—	—	—	—
U.S. citizens abroad[2]	1,320	6,422	16,222	237,247	183	—2,648	7,261	3,867	—	—	—	—

Footnote(s) at end of table.

Table 4.1—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	Exemptions		Total itemized deductions		Taxable income		Income tax after credits		Total income tax		Total tax liability	
	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
United States, total	**231,222,374**	**231,119,115**	**31,571,246**	**256,448,021**	**89,851,304**	**1,410,880,665**	**76,635,184**	**282,302,029**	**76,724,724**	**284,128,989**	**78,211,107**	**291,126,542**
Alabama	3,704,944	3,704,634	453,206	3,119,491	1,301,160	17,995,993	1,067,504	3,249,234	1,068,391	3,263,982	1,089,876	3,354,444
Alaska	461,025	460,499	68,619	613,926	190,809	4,193,813	179,036	974,447	179,473	976,263	183,809	1,002,665
Arizona	2,880,690	2,879,298	467,154	3,652,619	1,087,981	15,866,829	920,195	3,017,049	921,976	3,045,604	943,576	3,121,358
Arkansas	2,129,605	2,128,491	185,121	1,373,821	747,076	9,747,494	613,118	1,707,404	613,544	1,718,004	634,923	1,789,475
California	25,217,672	25,196,198	4,228,525	42,814,209	9,842,490	157,322,720	8,469,292	31,974,471	8,488,869	32,269,808	8,652,676	33,127,942
Colorado	3,078,592	3,076,199	556,792	4,597,195	1,277,153	20,909,796	1,130,114	4,216,868	1,131,226	4,276,253	1,157,610	4,401,193
Connecticut	3,380,961	3,377,316	464,603	3,915,696	1,393,137	25,231,084	1,219,422	5,648,694	1,219,644	5,665,663	1,230,404	5,803,987
Delaware	612,069	611,429	83,897	669,641	252,766	4,090,729	225,778	840,697	225,791	842,271	229,868	864,065
District of Columbia	662,006	662,006	106,494	1,056,238	300,983	4,615,639	247,727	1,030,159	247,889	1,038,226	249,527	1,052,109
Florida	10,511,599	10,505,992	1,163,975	9,466,417	4,098,174	60,565,684	3,462,501	12,371,660	3,465,471	12,488,022	3,539,609	12,794,188
Georgia	5,392,553	5,389,293	661,661	5,189,108	2,046,019	28,620,513	1,724,125	5,289,881	1,727,935	5,324,240	1,753,572	5,452,357
Hawaii	1,004,368	1,003,806	156,482	1,434,831	417,997	6,023,485	345,486	1,137,962	345,950	1,144,929	352,521	1,167,896
Idaho	978,122	974,800	125,318	954,475	339,465	4,633,331	280,726	813,365	281,005	821,478	292,699	862,947
Illinois	11,574,971	11,572,271	1,688,118	12,599,410	4,587,106	78,577,336	3,962,819	16,626,325	3,966,361	16,702,789	4,021,659	17,051,573
Indiana	5,431,120	5,429,044	645,259	4,241,048	2,043,919	32,476,801	1,722,768	6,372,659	1,724,121	6,386,594	1,750,941	6,520,690
Iowa	2,956,608	2,956,515	392,610	2,731,750	1,098,943	16,907,994	911,922	3,161,084	913,938	3,180,141	935,831	3,350,524
Kansas	2,447,090	2,446,095	319,656	2,432,587	930,927	15,318,725	805,424	3,051,392	806,504	3,081,670	833,904	3,199,383
Kentucky	3,357,879	3,357,406	390,601	2,709,237	1,228,904	17,270,047	1,026,797	3,191,017	1,028,269	3,206,095	1,054,431	3,306,513
Louisiana	4,110,143	4,110,139	388,000	3,043,479	1,525,016	24,982,070	1,285,420	5,209,528	1,285,794	5,242,762	1,305,820	5,356,985
Maine	1,089,409	1,089,409	106,710	770,654	438,358	5,601,468	363,888	958,700	364,003	961,013	373,213	992,021
Maryland	4,408,392	4,405,014	779,247	6,493,055	1,813,946	30,198,496	1,619,673	6,225,463	1,619,849	6,245,307	1,633,036	6,353,256
Massachusetts	5,678,847	5,677,853	925,513	7,150,043	2,458,707	38,011,805	2,121,434	7,702,592	2,122,330	7,736,872	2,141,114	7,906,905
Michigan	8,994,396	8,993,542	1,475,330	11,025,247	3,409,563	55,891,277	2,886,487	11,122,856	2,888,952	11,161,004	2,934,984	11,348,177
Minnesota	4,064,521	4,060,856	683,075	5,306,927	1,633,066	24,781,833	1,358,903	4,702,829	1,362,769	4,732,989	1,414,352	4,887,566
Mississippi	2,371,809	2,370,920	207,443	1,478,112	791,481	10,378,018	638,215	1,850,169	639,140	1,864,190	651,980	1,925,680
Missouri	4,802,398	4,802,063	605,709	4,195,361	1,854,337	28,290,053	1,581,030	5,542,920	1,581,365	5,562,671	1,617,403	5,729,068
Montana	847,761	847,361	111,403	812,324	310,728	4,286,838	250,796	759,429	251,360	766,912	262,967	802,265
Nebraska	1,661,699	1,661,611	189,192	1,372,674	618,390	9,176,268	518,701	1,651,203	519,285	1,662,412	550,822	1,764,168
Nevada	907,033	906,971	132,638	1,121,300	389,628	6,067,319	337,206	1,255,891	337,798	1,271,268	347,141	1,301,649
New Hampshire	1,004,584	1,003,972	103,620	777,206	402,895	6,041,795	340,083	1,157,895	340,142	1,161,289	344,459	1,189,242
New Jersey	7,846,255	7,841,562	1,183,713	9,580,016	3,138,022	54,409,820	2,735,607	11,651,922	2,736,769	11,682,015	2,761,921	11,872,226
New Mexico	1,393,147	1,392,284	142,172	1,029,437	494,883	6,969,645	403,776	1,280,663	404,380	1,292,499	413,872	1,327,480
New York	17,181,704	17,174,143	2,893,594	25,836,626	6,834,023	109,805,544	5,895,080	22,943,660	5,899,008	23,092,422	5,979,921	23,497,331
North Carolina	5,792,550	5,789,803	704,756	5,165,965	2,225,037	29,562,201	1,826,110	5,235,867	1,828,179	5,251,618	1,867,028	5,402,189
North Dakota	687,848	687,848	64,481	470,839	253,906	3,821,941	199,035	699,151	200,084	704,196	216,793	751,262
Ohio	10,721,707	10,718,365	1,306,150	9,217,900	4,196,180	66,472,841	3,686,224	13,081,596	3,688,18[illegible]	13,119,616	3,735,655	13,400,362
Oklahoma	3,035,824	3,035,494	405,178	3,209,104	1,179,795	19,153,289	991,414	3,868,367	993,751	3,941,238	1,020,506	4,075,919
Oregon	2,703,882	2,703,882	457,236	3,530,336	1,014,995	14,640,652	813,943	2,737,717	815,123	2,759,921	841,942	2,862,312
Pennsylvania	11,437,424	11,432,946	1,447,473	10,221,347	4,647,507	72,242,092	3,995,465	14,233,436	3,996,814	14,279,634	4,051,660	14,588,774
Rhode Island	929,567	929,567	118,334	873,223	388,495	5,477,590	334,277	1,017,943	334,512	1,021,670	337,437	1,040,657
South Carolina	2,952,234	2,951,507	377,035	2,618,721	1,142,344	14,983,171	962,532	2,607,254	963,020	2,614,959	978,156	2,688,299
South Dakota	732,024	731,680	68,416	458,625	244,430	3,308,452	190,365	547,753	191,797	559,387	206,095	600,312
Tennessee	4,487,013	4,486,469	390,744	3,163,743	1,595,573	22,574,357	1,313,126	4,214,291	1,313,249	4,230,166	1,344,601	4,351,814
Texas	15,341,660	15,330,424	1,522,091	13,301,967	5,808,998	100,273,323	4,946,847	21,738,450	4,955,496	22,051,118	5,043,408	22,607,029
Utah	1,633,181	1,632,381	243,743	2,073,605	510,185	7,172,169	419,311	1,256,413	420,368	1,272,984	434,625	1,316,367
Vermont	499,980	499,980	60,037	403,665	199,579	2,647,162	170,956	466,714	171,118	467,193	177,159	484,021
Virginia	5,226,850	5,225,921	774,988	6,495,758	2,128,086	34,118,113	1,850,473	6,818,903	1,850,663	6,840,192	1,887,522	6,950,079
Washington	4,232,567	4,231,997	585,152	4,366,331	1,710,290	29,224,677	1,506,031	5,965,864	1,507,277	5,986,644	1,537,923	6,144,098
West Virginia	1,701,572	1,701,545	124,204	913,953	625,271	9,276,505	517,715	1,762,916	517,970	1,768,101	527,893	1,800,216
Wisconsin	4,874,116	4,871,973	723,733	5,444,547	1,843,375	27,589,080	1,526,137	5,193,249	1,531,576	5,211,578	1,564,518	5,363,978
Wyoming	522,007	521,952	62,956	500,409	207,727	3,708,311	175,887	771,622	177,283	784,306	182,706	809,522
APO/FPO[1]	1,067,535	1,067,535	20,171	131,015	474,304	4,830,881	440,385	718,949	440,385	718,949	440,385	720,069
Puerto Rico	116,275	116,275	5,209	43,771	28,876	329,309	12,638	15,213	12,638	15,414	12,639	18,465
U.S. citizens abroad[2]	382,586	382,583	23,709	279,038	128,299	4,214,290	105,260	660,273	105,934	662,448	112,015	673,470

*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 4.2—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							
		Number of returns	Amount	Total		Rate reduction credit		Research and experimentation credit		Child care 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)	(9)	(10)	(11)
United States, total	**95,396,123**	**79,011,548**	**293,590,035**	**75,880,108**	**11,288,005**	**74,940,809**	**3,382,711**	**2,627**	**2,739**	**4,577,653**	**1,147,907**
Alabama	1,400,772	1,126,713	3,378,167	1,085,830	128,933	1,071,127	39,765	—	—	81,639	16,531
Alaska	196,403	183,448	1,012,317	176,237	37,870	173,847	11,669	—	—	11,011	3,103
Arizona	1,150,756	952,783	3,145,776	924,755	128,727	908,033	36,701	3	2	56,075	13,210
Arkansas	821,589	652,018	1,786,865	632,823	79,461	616,950	20,988	—	—	44,512	8,184
California	10,501,266	8,718,293	33,351,982	8,302,216	1,377,511	8,189,625	382,041	716	1,361	631,187	193,417
Colorado	1,342,760	1,157,081	4,399,082	1,099,288	182,214	1,086,643	50,937	*14	*25	69,314	13,939
Connecticut	1,454,843	1,232,080	5,813,750	1,188,373	165,056	1,182,836	64,193	†	†	51,013	11,854
Delaware	258,629	232,560	870,133	218,145	29,435	213,941	10,169	—	—	7,188	1,832
District of Columbia	318,944	262,379	1,063,987	250,043	33,827	243,598	12,019	*28	*2	20,421	6,633
Florida	4,343,939	3,585,042	12,811,054	3,436,796	439,394	3,381,413	144,630	*594	*618	174,657	44,039
Georgia	2,182,645	1,800,142	5,502,055	1,739,854	212,174	1,710,298	64,827	*29	*7	131,756	30,690
Hawaii	437,977	355,820	1,184,016	338,853	46,055	333,762	13,957	—	—	21,263	5,190
Idaho	362,979	289,404	865,748	279,851	52,383	276,393	10,199	*27	*27	19,241	2,781
Illinois	4,830,669	4,046,342	17,112,576	3,889,883	486,251	3,852,029	196,444	72	206	201,201	49,700
Indiana	2,197,447	1,768,405	6,564,269	1,715,473	191,610	1,704,015	77,922	†	†	96,307	18,612
Iowa	1,178,068	954,829	3,323,282	912,026	162,198	897,411	39,223	—	—	75,472	15,432
Kansas	1,003,289	823,557	3,200,205	799,692	148,813	797,342	37,527	*21	*46	52,967	12,686
Kentucky	1,313,657	1,057,761	3,317,463	1,009,739	126,446	1,003,038	38,368	—	—	60,753	14,352
Louisiana	1,630,669	1,336,379	5,429,925	1,295,185	220,397	1,271,832	62,750	—	—	80,628	22,953
Maine	464,302	375,152	994,007	361,974	35,307	360,575	11,872	*4	*	17,938	3,469
Maryland	1,880,608	1,650,230	6,418,369	1,565,337	192,906	1,550,967	73,914	*25	*4	98,825	27,826
Massachusetts	2,569,614	2,152,630	7,904,609	2,050,603	202,017	2,036,818	91,198	*23	*50	74,207	16,165
Michigan	3,608,594	2,967,988	11,506,284	2,855,368	383,428	2,827,849	135,051	*127	*9	174,976	47,502
Minnesota	1,742,787	1,419,320	4,925,393	1,361,563	222,564	1,344,546	57,954	*178	*11	97,933	19,033
Mississippi	870,306	681,646	1,934,335	656,354	84,165	640,923	22,517	—	—	37,936	9,457
Missouri	1,982,401	1,630,775	5,728,197	1,568,876	185,277	1,549,802	67,440	—	—	84,298	21,281
Montana	334,208	263,555	805,851	250,362	46,422	245,868	9,609	—	—	16,607	2,827
Nebraska	665,447	547,869	1,765,842	534,618	114,639	530,413	20,869	*42	*1	44,667	8,576
Nevada	404,971	348,639	1,305,195	331,184	49,304	326,722	14,641	*6	*18	16,188	4,677
New Hampshire	419,914	348,494	1,191,071	336,858	33,176	335,669	14,034	—	—	19,699	4,731
New Jersey	3,271,589	2,796,240	11,968,255	2,706,715	316,333	2,678,931	135,996	6	4	96,803	29,224
New Mexico	537,209	416,589	1,340,960	397,243	60,298	392,698	15,906	—	—	27,432	5,855
New York	7,198,063	6,080,190	23,712,407	5,858,156	768,747	5,768,412	265,694	148	151	327,230	95,944
North Carolina	2,382,695	1,907,855	5,427,653	1,832,404	191,786	1,803,698	63,782	†	†	152,789	33,528
North Dakota	276,798	215,198	760,490	208,028	61,339	205,500	9,115	—	—	18,660	3,584
Ohio	4,460,585	3,750,693	13,515,414	3,593,856	433,818	3,579,690	159,289	*55	*24	155,465	40,734
Oklahoma	1,264,654	1,033,429	4,061,687	1,000,941	183,320	988,579	47,172	*65	*5	66,703	15,353
Oregon	1,092,321	844,380	2,852,228	812,172	114,511	802,729	33,112	†	†	50,462	10,127
Pennsylvania	4,876,941	4,073,443	14,640,066	3,921,670	406,630	3,884,433	169,491	3	1	140,955	29,782
Rhode Island	410,136	346,718	1,052,052	330,214	34,108	321,999	12,386	†	†	10,667	1,814
South Carolina	1,207,987	996,031	2,712,309	964,733	105,056	943,155	31,965	—	—	93,293	20,526
South Dakota	277,975	212,447	598,357	202,934	50,604	195,353	7,094	—	—	20,276	3,678
Tennessee	1,756,287	1,379,074	4,377,582	1,333,141	163,292	1,306,486	50,757	3	3	82,290	18,273
Texas	6,159,130	5,118,924	22,799,641	4,889,270	1,061,191	4,822,357	255,456	161	83	371,202	105,074
Utah	553,101	439,736	1,327,319	417,011	70,906	413,474	15,494	†	†	27,071	5,696
Vermont	212,912	173,918	482,096	159,268	15,382	158,193	5,818	—	—	8,781	1,564
Virginia	2,260,055	1,892,322	7,017,307	1,823,367	198,405	1,800,783	82,517	*219	*47	130,711	28,023
Washington	1,804,378	1,533,985	6,197,558	1,494,865	231,694	1,476,384	73,242	—	—	85,067	19,716
West Virginia	672,335	531,570	1,808,170	512,373	45,253	509,906	21,414	*47	*11	14,964	3,270
Wisconsin	1,968,860	1,572,930	5,390,891	1,518,813	197,642	1,504,416	63,643	†	†	91,607	16,729
Wyoming	217,036	182,966	816,624	176,989	45,002	174,351	9,560	†	†	13,302	2,511
APO/FPO[1]	482,932	444,443	745,323	419,203	26,373	419,203	8,795	—	—	21,270	6,023
Puerto Rico	36,161	23,577	57,884	23,576	42,671	22,544	700	—	—	—	—
U.S. citizens abroad[2]	145,530	123,556	1,315,959	115,007	655,685	103,250	10,886	—	—	*774	*198

Footnote(s) at end of table.

Table 4.2—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											
	Earned income credit used to offset income tax before credits		Credit for the elderly		Investment credit		Foreign tax credit		Political contributions credit		Jobs 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
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
United States, total	**3,129,614**	**452,482**	**473,752**	**124,011**	**4,495,860**	**3,971,199**	**387,680**	**1,233,564**	**5,207,442**	**261,965**	**76,487**	**96,595**
Alabama	74,855	13,301	*3,025	*315	64,561	49,916	3,454	255	63,290	3,030	1,816	1,000
Alaska	*4,360	*382	—	—	20,133	20,524	377	407	14,804	810	*83	*115
Arizona	43,075	5,300	8,166	2,075	44,385	44,745	3,243	5,047	69,087	2,939	859	1,314
Arkansas	57,223	7,317	*2,541	*795	45,800	36,876	344	70	18,922	995	1,013	2,128
California	264,049	39,853	66,804	18,213	533,959	523,281	42,504	67,695	673,880	33,053	9,578	13,710
Colorado	45,151	6,134	*7,564	*1,859	91,064	68,042	1,768	8,923	64,631	2,759	194	949
Connecticut	17,825	2,329	*7,106	*1,724	65,872	40,268	9,305	27,826	108,358	5,671	1,614	749
Delaware	*11,650	*1,461	*945	*354	14,634	12,571	313	1,032	9,954	507	*154	*101
District of Columbia	19,289	2,417	3,998	794	7,170	6,657	1,789	2,994	22,082	1,095	106	42
Florida	199,049	30,186	48,290	14,730	157,025	151,639	20,397	23,703	170,297	8,944	3,908	6,221
Georgia	145,179	20,631	15,326	4,085	86,183	79,103	285	406	74,362	2,895	1,694	3,368
Hawaii	14,012	2,199	9,001	2,028	12,483	8,265	2,022	3,321	26,640	1,426	*63	*53
Idaho	5,421	812	—	—	31,549	32,744	253	1,240	11,377	471	525	906
Illinois	115,374	18,738	*5,887	*1,212	212,066	151,537	12,510	26,457	265,356	14,309	6,904	2,093
Indiana	60,646	9,474	*4,342	*1,202	104,691	63,277	1,293	2,747	72,064	3,499	5,824	4,581
Iowa	23,546	3,998	*2,556	*316	128,567	94,874	2,901	1,021	33,498	1,282	754	165
Kansas	27,738	4,259	*4,333	*879	81,133	83,290	2,270	3,295	29,543	1,086	982	1,060
Kentucky	40,910	4,765	*7,677	*1,304	77,149	55,957	2,814	2,921	53,875	3,220	314	419
Louisiana	75,281	11,457	*10,249	*3,669	64,625	98,011	4,528	9,135	100,485	5,759	454	2,559
Maine	12,045	1,697	*3,843	*1,142	17,666	8,670	1,718	973	15,198	1,093	*162	*171
Maryland	51,860	8,886	28,438	7,580	62,563	51,864	6,070	8,841	87,866	4,423	1,179	1,405
Massachusetts	43,272	4,684	*14,587	*3,601	64,086	43,646	10,510	7,032	210,605	11,017	331	172
Michigan	93,134	12,945	*5,152	*1,390	143,323	126,676	17,475	18,015	160,669	7,780	6,918	6,138
Minnesota	35,034	4,638	*12,954	*2,105	138,986	119,115	3,372	2,064	103,730	4,011	1,662	1,434
Mississippi	69,840	9,023	*3,110	*788	36,593	34,886	1,229	1,906	37,096	1,998	647	1,358
Missouri	60,641	8,185	*1,631	*612	114,511	67,699	5,181	10,007	69,639	3,045	602	605
Montana	*8,998	*1,137	*1,539	*577	31,154	27,331	457	383	16,527	570	*385	*668
Nebraska	15,598	1,176	*1,619	*423	93,124	77,027	2,511	906	22,282	979	823	642
Nevada	16,985	3,008	*2,554	*460	18,045	19,034	1,089	3,009	19,927	1,116	166	637
New Hampshire	14,205	1,831	*832	*312	14,567	7,807	1,529	1,135	28,526	1,407	*12	*15
New Jersey	110,168	16,445	*7,672	*1,599	91,042	73,503	15,617	11,209	323,057	17,747	3,317	5,310
New Mexico	21,548	2,931	5,036	1,517	30,146	20,937	1,418	3,557	25,197	1,530	359	992
New York	260,129	39,054	20,532	6,007	207,480	200,138	40,150	77,740	783,355	39,730	2,858	3,959
North Carolina	126,927	16,740	*10,230	*2,460	89,263	59,387	2,315	915	89,133	4,469	731	1,054
North Dakota	*4,036	*452	*1,168	*450	41,823	45,635	289	379	8,944	342	*128	*340
Ohio	99,998	15,351	15,989	3,046	159,090	147,502	12,516	36,659	220,756	10,880	216	276
Oklahoma	32,090	5,191	9,597	2,910	97,272	98,855	4,621	16,102	40,563	1,870	967	1,373
Oregon	33,900	4,872	*5,277	*1,747	63,921	48,958	3,199	3,136	40,305	1,421	1,412	513
Pennsylvania	125,870	18,612	*6,854	*1,969	154,844	122,736	12,289	5,680	288,903	15,906	2,255	2,443
Rhode Island	14,016	1,829	*3,120	*1,056	9,199	7,367	545	762	28,285	1,425	*175	*237
South Carolina	57,954	8,250	*4,649	*1,291	40,158	24,784	1,289	8,479	41,130	2,204	1,244	3,145
South Dakota	14,805	1,765	*1,066	*216	40,501	35,862	*1,008	*115	12,402	686	*448	*194
Tennessee	103,953	13,828	*7,220	*1,123	94,170	56,769	1,706	1,081	56,943	3,203	399	1,233
Texas	248,977	35,841	26,771	6,893	390,640	512,143	21,090	107,059	260,604	14,722	7,400	11,056
Utah	18,753	2,958	*4,653	*1,555	38,064	37,345	1,889	447	19,189	743	1,621	1,546
Vermont	*4,174	*217	—	—	13,639	5,005	448	493	4,560	213	*252	*161
Virginia	76,801	11,320	29,152	7,228	80,605	47,087	12,582	5,453	101,458	4,099	696	775
Washington	39,915	6,262	20,967	6,113	98,784	90,864	8,869	18,228	89,108	3,973	1,146	1,449
West Virginia	18,083	2,575	*1,505	*355	19,106	14,326	288	58	10,352	536	368	445
Wisconsin	28,319	3,477	*2,143	*148	130,521	87,121	3,854	5,474	58,829	2,267	416	581
Wyoming	*3,392	*559	*742	*278	25,740	27,146	398	2,307	8,503	497	206	755
APO/FPO[1]	19,561	1,731	—	—	*141	*75	*3,589	*7,627	37,523	2,118	—	—
Puerto Rico	—	—	*3,782	*923	*14	*223	14,037	40,781	*440	*44	—	—
U.S. citizens abroad[2]	—	—	*1,558	*584	2,030	2,104	60,163	637,057	3,333	152	*147	*3,979

Footnote(s) at end of table.

Table 4.2—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: Residential energy credit used to offset income tax before credits		Income tax after credits		Earned income credit used to offset all other taxes		Total tax liability		Taxpayments: Total		Taxpayments: 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
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
United States, total	**3,869,793**	**600,831**	**76,635,184**	**282,302,029**	**738,006**	**180,759**	**78,211,107**	**291,126,542**	**88,469,265**	**311,579,428**	**82,107,522**	**260,561,371**
Alabama	48,301	4,753	1,067,504	3,249,234	19,102	4,999	1,089,876	3,354,444	1,300,586	3,757,748	1,253,485	3,216,977
Alaska	6,361	843	179,036	974,447	*1,031	*120	183,809	1,002,665	182,414	1,050,278	176,294	954,490
Arizona	41,000	17,395	920,195	3,017,049	7,625	1,878	943,576	3,121,358	1,054,875	3,428,963	974,076	2,839,491
Arkansas	20,430	2,089	613,118	1,707,404	13,543	3,870	634,923	1,789,475	738,244	1,858,815	676,006	1,517,701
California	272,952	102,021	8,469,292	31,974,471	71,781	18,841	8,652,676	33,127,942	9,684,196	36,199,449	8,876,172	29,996,595
Colorado	96,302	28,504	1,130,114	4,216,868	13,684	3,013	1,157,610	4,401,193	1,256,206	4,592,082	1,174,554	3,860,830
Connecticut	78,814	10,440	1,219,422	5,648,694	4,857	1,269	1,230,404	5,803,987	1,330,917	5,883,632	1,238,333	4,878,227
Delaware	14,767	1,407	225,778	840,697	*926	*237	229,868	864,065	245,662	930,346	233,480	784,451
District of Columbia	8,650	1,173	247,727	1,030,159	—	—	249,527	1,052,109	298,609	1,142,764	280,148	868,197
Florida	74,719	13,762	3,462,501	12,371,660	31,341	9,011	3,539,609	12,794,188	3,954,288	12,733,423	3,489,644	9,494,341
Georgia	65,677	6,121	1,724,125	5,289,881	13,358	3,851	1,753,572	5,452,357	2,069,085	5,997,702	1,964,504	5,181,724
Hawaii	8,916	9,260	345,486	1,137,962	*1,745	*389	352,521	1,167,896	406,389	1,310,117	386,734	1,117,415
Idaho	17,274	3,189	280,726	813,365	7,067	1,759	292,699	862,947	317,129	892,208	286,230	741,104
Illinois	232,289	25,524	3,962,819	16,626,325	25,617	6,310	4,021,659	17,051,573	4,522,983	18,196,395	4,174,440	15,248,964
Indiana	98,021	9,707	1,722,768	6,372,659	15,290	2,556	1,760,941	6,520,690	2,066,977	7,258,721	1,937,305	6,268,444
Iowa	53,102	5,883	911,922	3,161,084	23,106	4,641	965,831	3,350,524	1,075,052	3,307,223	909,546	2,670,124
Kansas	37,758	4,676	805,424	3,051,392	16,835	3,476	833,904	3,199,383	917,344	3,251,370	825,752	2,622,803
Kentucky	41,824	4,750	1,026,797	3,191,017	13,351	4,185	1,064,431	3,306,513	1,201,546	3,613,386	1,125,339	3,064,824
Louisiana	36,112	4,075	1,285,420	5,209,528	10,391	2,846	1,305,820	5,356,985	1,536,320	5,659,276	1,436,131	4,579,425
Maine	21,391	6,180	363,888	958,700	7,136	2,006	373,213	992,021	434,991	1,113,352	403,909	953,245
Maryland	78,681	7,499	1,619,673	6,225,463	6,232	1,479	1,633,036	6,353,256	1,783,909	6,926,023	1,684,317	5,941,029
Massachusetts	165,510	23,564	2,121,434	7,702,592	11,176	2,622	2,141,114	7,906,905	2,370,970	8,416,877	2,224,303	7,086,963
Michigan	237,695	27,719	2,886,487	11,122,856	22,275	6,254	2,934,984	11,348,177	3,403,376	13,000,600	3,205,964	11,612,379
Minnesota	114,649	11,332	1,358,903	4,702,829	31,078	5,877	1,414,352	4,887,566	1,605,852	5,204,899	1,454,165	4,594,412
Mississippi	23,308	2,218	638,215	1,850,169	12,488	3,126	651,980	1,925,680	791,421	2,019,565	748,009	1,651,530
Missouri	68,879	6,385	1,581,030	5,542,920	20,134	4,335	1,617,403	5,729,068	1,818,794	6,000,140	1,633,418	4,964,734
Montana	14,701	3,269	250,796	759,429	5,285	1,308	262,967	802,265	296,176	864,402	262,979	703,922
Nebraska	32,101	4,011	518,701	1,651,203	12,006	2,407	550,822	1,764,168	593,175	1,718,205	520,307	1,440,219
Nevada	10,721	2,701	337,206	1,255,891	2,992	408	347,141	1,301,649	383,042	1,392,454	359,368	1,130,270
New Hampshire	15,044	1,879	340,083	1,157,895	3,330	937	344,459	1,189,242	390,446	1,280,338	368,153	1,110,793
New Jersey	220,123	24,608	2,735,607	11,651,922	11,262	2,794	2,761,921	11,872,226	3,094,282	12,567,183	2,904,251	10,758,676
New Mexico	18,569	7,067	403,776	1,280,663	2,572	787	413,872	1,327,480	495,485	1,431,565	462,634	1,202,584
New York	394,891	39,594	5,895,080	22,943,660	42,397	9,553	5,979,921	23,497,331	6,654,702	25,084,870	6,173,368	20,361,249
North Carolina	65,448	9,449	1,826,110	5,235,867	20,146	4,016	1,867,028	5,402,189	2,221,570	5,797,789	2,113,683	5,039,721
North Dakota	10,228	1,040	199,035	699,151	6,813	1,114	216,793	751,262	236,056	666,152	198,806	533,281
Ohio	180,858	19,932	3,686,224	13,081,596	21,441	5,951	3,735,655	13,400,362	4,139,825	14,811,786	3,879,091	12,926,717
Oklahoma	39,196	4,439	991,414	3,868,367	13,933	3,392	1,020,506	4,075,919	1,151,000	4,182,110	1,057,916	3,255,551
Oregon	43,288	10,142	813,943	2,737,717	10,854	2,722	841,942	2,862,312	980,882	3,094,815	886,743	2,529,647
Pennsylvania	259,355	38,230	3,995,465	14,233,436	27,433	7,446	4,051,660	14,588,774	4,560,963	15,906,795	4,253,144	13,500,190
Rhode Island	25,274	7,233	334,277	1,017,943	*556	*145	337,437	1,040,657	384,186	1,173,203	364,729	1,011,325
South Carolina	47,945	4,404	962,532	2,607,254	9,206	2,240	978,156	2,688,299	1,148,421	2,980,149	1,097,424	2,619,533
South Dakota	9,706	993	190,365	547,753	8,839	1,909	206,095	600,312	235,104	553,848	193,220	437,455
Tennessee	74,013	17,019	1,313,126	4,214,291	20,509	4,500	1,344,601	4,351,814	1,633,482	4,772,719	1,550,941	4,072,676
Texas	107,643	12,390	4,946,847	21,738,450	46,468	12,801	5,043,408	22,607,029	5,764,532	23,239,135	5,462,837	18,502,372
Utah	24,460	5,115	419,311	1,256,413	5,552	1,322	434,625	1,316,367	509,769	1,494,645	486,446	1,319,372
Vermont	12,151	1,910	170,956	466,714	2,334	658	177,159	484,021	199,630	516,955	185,445	423,655
Virginia	67,185	11,258	1,850,473	6,818,903	17,784	4,602	1,887,522	6,950,079	2,134,027	7,454,314	2,021,254	6,542,160
Washington	84,008	11,817	1,506,031	5,965,864	13,339	3,445	1,537,923	6,144,098	1,684,392	6,606,935	1,541,873	5,640,687
West Virginia	16,710	2,221	517,715	1,762,916	8,137	2,184	527,893	1,800,216	623,049	2,045,528	586,413	1,807,841
Wisconsin	126,294	18,188	1,526,137	5,193,249	22,047	4,732	1,564,518	5,363,978	1,810,526	5,813,203	1,647,057	4,996,081
Wyoming	5,689	1,287	175,887	771,622	1,602	436	182,706	809,522	202,009	837,046	189,033	669,420
APO/FPO[1]	*40	*3	440,385	718,949	—	—	440,385	720,069	473,308	910,711	473,308	903,408
Puerto Rico	—	—	12,638	15,213	—	—	12,639	18,465	26,408	65,879	25,289	57,384
U.S. citizens abroad[2]	*642	*161	105,260	660,273	—	—	112,015	673,470	94,683	571,342	69,552	354,764

Footnote(s) at end of table.

Table 4.2—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 payments—Continued		Earned income credit, refundable portion		Total earned income credit		Tax due at time of filing		Overpayment			
	Estimated tax payments								Total		Refunded	
	Number of returns	Amount	Number of returns	Amount	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)	(45)	(46)	(47)
United States, total	**9,509,902**	**45,112,273**	**4,815,839**	**1,278,390**	**6,717,177**	**1,911,632**	**23,007,970**	**34,907,615**	**70,028,741**	**56,635,022**	**68,300,260**	**53,021,806**
Alabama	84,935	505,321	148,527	39,537	185,739	57,837	279,514	366,816	1,098,018	809,624	1,084,923	765,081
Alaska	8,591	67,343	*3,959	*591	8,342	1,093	55,412	129,716	139,982	177,921	136,594	169,651
Arizona	124,807	525,312	67,132	20,205	90,424	27,384	266,306	393,329	854,660	720,964	838,714	681,504
Arkansas	81,204	302,905	70,443	18,833	98,662	30,019	206,353	289,059	592,148	376,302	576,489	352,327
California	1,235,579	5,445,725	557,379	154,806	709,471	213,501	2,602,173	4,373,865	7,636,383	7,599,686	7,446,817	7,195,682
Colorado	121,087	580,508	41,126	12,371	76,502	21,518	349,426	628,683	967,059	831,942	948,474	786,200
Connecticut	170,509	889,897	36,199	8,970	48,484	12,568	425,070	715,889	986,509	804,504	963,441	740,829
Delaware	23,745	131,200	*4,842	*1,527	13,377	3,225	57,704	68,317	194,660	136,125	187,895	123,764
District of Columbia	28,900	242,575	23,962	5,996	30,060	8,413	69,958	111,692	237,213	208,343	233,151	193,310
Florida	630,928	2,870,788	230,773	59,781	344,386	98,979	1,254,338	2,107,702	2,978,143	2,106,524	2,865,563	1,901,250
Georgia	172,809	752,033	164,089	42,151	247,813	66,633	444,157	616,854	1,709,313	1,204,350	1,690,690	1,139,718
Hawaii	35,722	167,573	12,868	2,606	19,975	5,193	100,141	117,827	322,883	262,654	318,658	241,794
Idaho	33,332	133,577	18,432	5,295	25,524	7,866	101,200	161,107	248,731	195,662	246,176	187,829
Illinois	545,887	2,644,932	192,253	52,570	255,461	77,619	1,180,887	1,875,762	3,527,892	3,073,155	3,424,197	2,879,240
Indiana	187,597	936,731	110,458	27,753	148,368	39,783	480,332	559,335	1,664,090	1,324,961	1,631,431	1,254,305
Iowa	177,947	619,486	38,681	8,872	60,981	17,511	350,343	602,366	785,399	567,938	753,775	530,638
Kansas	120,505	548,753	31,465	6,008	56,243	13,743	283,819	506,846	692,357	564,842	670,124	527,726
Kentucky	105,041	513,854	84,545	23,143	113,933	32,092	319,142	408,889	970,625	738,905	952,695	703,283
Louisiana	134,481	921,957	91,071	24,946	135,491	39,250	373,161	675,340	1,233,742	1,001,942	1,209,916	934,299
Maine	41,401	149,463	22,827	5,475	29,953	9,177	102,219	103,573	351,655	230,378	344,291	218,399
Maryland	182,878	915,816	55,788	14,374	88,906	24,739	427,484	623,609	1,432,434	1,210,680	1,399,308	1,136,760
Massachusetts	250,927	1,222,769	93,122	24,420	119,552	31,725	577,821	860,753	1,922,829	1,395,145	1,868,223	1,315,214
Michigan	293,431	1,263,962	148,647	37,519	204,619	56,718	697,951	879,449	2,831,570	2,569,384	2,772,376	2,457,704
Minnesota	162,614	555,870	66,681	16,198	97,344	26,713	436,908	579,480	1,248,540	913,010	1,223,750	874,208
Mississippi	65,521	324,885	107,132	28,646	145,130	40,795	205,419	295,595	645,776	418,126	633,791	396,532
Missouri	234,128	975,784	110,895	33,913	153,701	46,433	532,334	761,997	1,407,485	1,066,615	1,357,194	996,731
Montana	37,855	146,131	23,149	5,786	27,970	8,232	87,351	122,201	229,602	190,104	222,790	178,522
Nebraska	63,717	254,195	23,839	6,446	37,630	10,029	213,976	345,204	432,675	305,687	420,905	283,719
Nevada	32,146	211,062	17,303	4,952	28,572	8,369	83,232	180,038	316,194	275,795	308,198	258,423
New Hampshire	41,896	159,444	10,848	2,351	20,220	5,119	98,299	120,573	310,155	214,020	302,683	204,470
New Jersey	340,802	1,667,377	119,114	30,358	191,555	49,597	817,275	1,172,526	2,370,372	1,897,841	2,311,216	1,789,534
New Mexico	48,077	199,126	42,404	13,202	57,727	16,920	119,439	163,756	401,039	281,043	393,219	260,363
New York	783,786	3,989,287	386,774	102,839	519,477	151,445	1,821,557	2,534,073	5,200,669	4,224,451	5,025,472	3,774,796
North Carolina	179,556	706,512	174,024	48,792	241,274	69,548	552,638	629,198	1,765,567	1,073,589	1,743,057	1,020,020
North Dakota	28,283	118,688	13,796	2,371	17,553	3,937	103,418	196,945	159,162	114,206	156,927	108,243
Ohio	385,301	1,731,683	171,773	44,731	239,883	66,033	1,037,114	1,219,525	3,309,432	2,675,680	3,242,277	2,537,469
Oklahoma	123,540	736,565	78,186	18,327	89,700	26,910	324,006	681,666	914,895	806,184	895,959	724,027
Oregon	135,502	510,012	54,439	12,668	76,648	20,262	258,056	374,800	782,776	619,971	754,225	578,864
Pennsylvania	508,245	2,263,399	182,658	50,173	274,339	76,231	1,109,161	1,393,398	3,632,895	2,761,593	3,541,275	2,600,513
Rhode Island	35,076	152,095	26,049	8,011	29,026	9,985	90,442	95,652	313,854	236,209	305,330	222,179
South Carolina	93,733	312,377	91,846	26,409	123,475	36,899	244,118	272,447	943,567	590,706	918,628	562,322
South Dakota	33,261	108,313	26,301	6,912	35,806	10,586	97,912	156,124	161,643	116,572	155,268	107,055
Tennessee	139,904	641,955	152,806	39,494	208,584	57,821	371,590	499,478	1,350,123	959,569	1,320,950	894,622
Texas	483,383	3,687,076	359,069	94,151	508,749	142,793	1,487,825	3,197,940	4,534,006	3,923,833	4,433,309	3,615,825
Utah	34,844	155,923	32,770	7,554	44,493	11,835	122,275	173,309	419,567	359,141	414,741	344,963
Vermont	21,162	87,802	*2,453	*634	6,724	1,510	49,841	57,584	155,780	91,151	152,773	83,929
Virginia	193,370	852,395	84,648	22,774	143,635	38,696	539,267	702,113	1,688,564	1,229,122	1,650,957	1,148,611
Washington	196,527	865,873	66,043	17,811	91,736	27,517	451,497	739,775	1,324,479	1,220,423	1,231,087	1,151,613
West Virginia	51,843	224,828	48,542	11,999	59,026	16,758	120,086	149,959	533,940	407,270	519,828	382,003
Wisconsin	210,095	773,109	77,794	18,425	98,383	26,634	474,881	579,681	1,415,462	1,047,216	1,332,050	1,002,600
Wyoming	17,940	142,303	7,987	2,400	11,031	3,395	56,569	126,781	157,541	156,705	154,712	145,393
APO/FPO[1]	*1,332	*6,632	*7,928	*2,315	25,520	4,046	34,897	37,393	440,228	230,349	440,185	230,142
Puerto Rico	*1,641	*8,493	—	—	—	—	3,566	4,638	24,750	52,051	24,750	52,051
U.S. citizens abroad[2]	32,579	190,600	—	—	—	—	58,110	166,989	59,708	64,861	50,833	55,555

*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 4.3—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		Expenditures for caulking		Other current-year conservation expenditures	
			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	**3,987,125**	**3,987,328**	**3,742,024**	**2,915,400**	**2,180,706**	**1,115,860**	**2,041,225**	**1,431,582**	**958,923**	**62,168**	**621,151**	**305,791**
Alabama	49,464	49,464	49,305	33,912	29,377	15,960	32,931	16,551	10,666	747	*3,118	*655
Alaska	6,361	6,361	6,243	4,976	3,606	2,784	3,507	1,693	2,167	74	1,521	425
Arizona	44,141	44,141	28,383	17,954	21,692	11,582	7,692	5,767	3,705	118	*1,328	*487
Arkansas	21,095	21,095	21,015	14,971	8,839	3,419	15,108	11,154	*2,497	*241	*659	*157
California	282,990	282,990	218,634	198,404	194,666	162,230	30,429	27,198	20,066	1,594	19,057	7,382
Colorado	101,522	101,522	87,532	61,826	44,427	19,216	49,313	37,937	18,340	1,059	9,546	3,614
Connecticut	79,294	79,294	78,383	75,308	38,667	13,988	37,635	38,025	18,613	523	24,908	22,773
Delaware	14,952	14,952	14,254	8,053	9,852	2,622	6,149	3,958	7,855	665	1,068	808
District of Columbia	8,704	8,704	8,041	8,677	2,397	738	5,424	6,811	1,417	260	1,450	868
Florida	77,521	77,521	65,121	46,768	45,990	19,654	33,137	21,851	17,263	808	14,974	4,455
Georgia	65,709	65,709	65,703	41,230	36,231	13,360	53,378	23,185	22,302	687	7,916	3,998
Hawaii	9,243	9,243	*932	*441	*221	*52	*46	*43	*45	*1	*620	*345
Idaho	17,968	17,968	17,206	16,032	9,122	6,643	10,052	7,197	*1,607	*153	2,609	2,039
Illinois	235,797	235,797	234,742	211,132	121,220	53,655	133,967	128,942	67,734	5,160	40,841	23,375
Indiana	103,286	103,286	96,150	61,740	56,020	17,695	51,347	37,684	25,183	1,455	16,697	4,906
Iowa	59,147	59,147	53,265	44,228	33,027	20,782	32,540	21,121	15,700	591	6,589	1,735
Kansas	40,466	40,466	39,646	24,931	27,174	13,021	20,333	10,158	8,630	509	*2,264	*1,243
Kentucky	42,505	42,708	41,528	34,737	26,414	13,348	24,649	20,063	9,586	420	*2,510	*906
Louisiana	38,416	38,416	36,489	33,453	20,335	13,943	18,830	18,917	*2,582	*270	*1,936	*324
Maine	21,397	21,397	19,909	15,135	11,232	5,254	12,088	6,682	7,288	487	5,511	2,713
Maryland	79,182	79,182	75,721	51,421	36,138	16,907	51,113	27,418	20,361	1,524	11,139	5,571
Massachusetts	168,735	168,735	164,813	128,910	98,140	63,897	99,715	48,958	57,075	2,610	40,228	13,447
Michigan	245,506	245,506	234,989	157,009	134,655	61,253	135,500	75,598	76,447	3,320	43,215	16,839
Minnesota	122,929	122,929	116,205	65,256	80,044	37,519	50,612	18,879	29,890	1,205	15,408	7,653
Mississippi	25,221	25,221	23,733	16,961	9,881	5,926	16,095	10,444	3,989	164	*1,655	*428
Missouri	69,824	69,824	66,609	45,158	40,264	12,263	41,182	30,975	20,576	1,004	5,338	915
Montana	16,474	16,474	14,156	7,147	7,354	3,149	7,863	2,755	4,238	308	*1,120	*934
Nebraska	34,010	34,010	32,507	22,832	20,056	9,635	19,229	12,098	8,205	322	3,521	778
Nevada	10,730	10,730	8,556	6,795	3,546	1,786	5,768	4,428	*808	*19	*766	*562
New Hampshire	15,798	15,798	14,687	11,590	10,367	5,569	7,854	3,458	3,374	62	3,845	2,501
New Jersey	221,008	221,008	220,251	187,014	118,180	55,182	132,121	85,484	75,200	4,388	68,826	41,961
New Mexico	19,691	19,691	15,169	11,214	9,631	4,551	9,314	6,179	*3,566	*314	*1,371	*171
New York	400,094	400,094	396,705	325,015	233,851	122,835	207,646	144,634	131,108	12,291	92,064	45,255
North Carolina	68,160	68,160	64,639	37,309	42,083	21,557	39,542	12,864	*7,747	*338	5,866	2,550
North Dakota	12,258	12,258	10,476	5,741	7,569	3,767	4,758	1,519	*3,195	*130	*1,195	*325
Ohio	185,131	185,131	178,996	132,815	99,855	43,836	100,374	75,946	51,120	2,655	18,909	10,378
Oklahoma	42,628	42,628	40,292	28,631	19,878	7,935	23,515	17,818	6,848	483	5,262	2,394
Oregon	47,026	47,026	40,979	38,889	18,931	8,037	26,574	29,003	*3,004	*82	5,689	1,766
Pennsylvania	263,203	263,203	253,065	225,473	115,529	48,884	164,945	138,751	54,154	2,118	46,684	35,720
Rhode Island	25,374	25,374	23,825	10,739	13,162	5,375	12,094	2,819	10,560	809	5,411	1,736
South Carolina	47,946	47,946	47,590	21,904	28,029	9,634	25,517	9,609	10,610	1,412	*4,222	*1,249
South Dakota	11,127	11,127	8,515	4,612	5,784	2,525	3,940	1,861	*781	*29	*942	*197
Tennessee	74,275	74,275	70,808	58,734	45,976	32,002	34,914	19,832	25,046	3,295	*5,273	*3,606
Texas	111,660	111,660	108,432	109,300	57,308	49,180	57,604	53,707	18,955	2,380	13,224	4,033
Utah	26,573	26,573	25,439	20,847	12,949	6,918	17,704	13,128	2,358	60	2,082	741
Vermont	12,272	12,272	11,859	7,362	9,463	4,344	5,421	1,937	3,189	89	*1,191	*992
Virginia	68,120	68,120	61,354	39,191	33,891	9,910	40,196	25,752	15,077	603	13,964	2,926
Washington	87,711	87,711	83,246	79,483	35,369	17,557	45,614	53,155	11,115	2,441	15,714	6,330
West Virginia	16,977	16,977	16,601	13,902	7,571	4,487	10,929	8,986	2,964	155	*2,210	*274
Wisconsin	131,106	131,106	123,178	83,789	81,182	27,023	61,887	45,346	32,102	1,621	18,996	9,799
Wyoming	5,713	5,713	5,464	4,546	3,544	2,464	2,463	1,502	*1,535	*28	*699	*552
APO/FPO[1]	*43	*43	*43	*20	—	—	*43	*20	—	—	—	—
Puerto Rico	—	—	—	—	—	—	—	—	—	—	—	—
U.S. citizens abroad[2]	*642	*642	*641	*1,883	*17	*7	*624	*1,787	*480	*89	—	—

Footnote(s) at end of table.

Table 4.3—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 energy conservation expenditures—Continued						Returns with renewable energy source expenditures			
	Prior-year energy conservation expenditures		Maximum allowable current-year energy conservation expenditures		Energy conservation credit (before limitation)		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
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
United States, total	**1,247,077**	**774,632**	**3,739,995**	**2,439,837**	**3,739,995**	**364,522**	**224,755**	**717,607**	**224,755**	**263,043**
Alabama	14,869	7,232	49,305	31,689	49,305	4,734	*80	*399	*80	*158
Alaska	1,460	1,014	6,243	4,657	6,243	696	*117	*409	*117	*147
Arizona	5,171	2,736	28,383	15,708	28,383	2,346	16,703	41,432	16,703	16,531
Arkansas	4,219	1,703	21,015	13,825	21,015	2,066	*66	*359	*66	*94
California	18,629	7,399	218,634	156,771	218,634	23,433	69,214	242,708	69,214	88,260
Colorado	33,437	23,964	86,400	52,486	86,400	7,838	14,186	58,772	14,186	22,116
Connecticut	34,631	24,649	78,383	56,370	78,383	8,423	1,314	5,247	1,314	2,098
Delaware	4,693	2,944	14,254	7,503	14,254	1,120	*517	*718	*517	*287
District of Columbia	3,543	3,362	8,041	6,356	8,041	951	†	†	†	†
Florida	16,989	10,348	65,121	42,324	65,121	6,323	15,291	22,345	15,291	6,795
Georgia	17,416	6,572	65,703	40,988	65,703	6,114	†	†	†	†
Hawaii	—	—	*932	*441	*932	*66	7,925	24,415	7,925	9,763
Idaho	4,265	2,392	17,206	13,356	17,206	1,996	*919	*3,205	*919	*1,251
Illinois	84,013	49,358	234,742	164,150	234,742	24,529	2,196	3,317	2,196	1,317
Indiana	21,842	16,964	96,150	52,712	96,150	7,865	*3,182	*6,684	*3,182	*2,253
Iowa	22,970	11,973	53,265	37,914	53,265	5,668	3,759	2,656	3,759	1,039
Kansas	8,571	3,888	39,646	21,146	39,646	3,152	*2,614	*5,111	*2,614	*1,976
Kentucky	6,051	1,802	41,528	29,655	41,528	4,432	*359	*907	*359	*317
Louisiana	*8,023	*6,662	36,489	23,143	36,489	3,460	*1,927	*2,212	*1,927	*822
Maine	8,453	5,793	19,909	12,134	19,909	1,811	1,787	16,952	1,787	4,879
Maryland	31,931	16,891	75,721	44,390	75,721	6,630	*1,022	*2,269	*1,022	*781
Massachusetts	77,409	51,783	164,722	106,303	164,722	15,883	6,531	36,997	6,531	12,255
Michigan	57,119	33,869	234,989	143,111	234,989	21,372	6,063	18,786	6,063	7,511
Minnesota	46,104	24,319	116,205	54,450	116,205	8,128	*4,114	*10,039	*4,114	*3,829
Mississippi	6,591	4,423	23,733	13,777	23,733	2,056	*405	*519	*405	*186
Missouri	29,865	22,145	66,609	31,725	66,609	4,735	*5,285	*4,288	*5,285	*1,705
Montana	3,303	1,943	14,156	6,855	14,156	1,024	1,328	5,943	1,328	2,334
Nebraska	11,417	5,802	32,507	21,103	32,507	3,153	*1,106	*4,126	*1,106	*968
Nevada	3,165	1,695	8,556	6,397	8,556	956	2,282	3,950	2,282	1,503
New Hampshire	8,706	4,892	14,687	9,536	14,687	1,426	*141	*468	*141	*178
New Jersey	75,740	52,040	220,251	158,976	220,251	23,771	777	2,555	777	1,019
New Mexico	5,369	2,392	15,169	10,016	15,169	1,496	6,479	16,847	6,479	6,175
New York	171,135	121,511	396,705	265,874	396,705	39,732	1,328	1,732	1,328	686
North Carolina	17,564	9,588	64,639	35,451	64,639	5,288	2,320	13,778	2,320	3,830
North Dakota	3,551	1,603	10,476	5,732	10,476	855	*985	*900	*985	*275
Ohio	58,283	33,329	178,996	115,356	178,996	17,243	*3,438	*11,250	*3,438	*3,066
Oklahoma	9,029	4,216	40,292	26,182	40,292	3,913	*226	*3,057	*226	*817
Oregon	13,186	13,280	40,979	29,163	40,979	4,358	4,518	19,164	4,518	6,612
Pennsylvania	109,924	68,433	253,065	187,438	253,065	28,022	7,231	27,448	7,231	10,150
Rhode Island	13,407	11,416	23,044	9,978	23,044	1,487	3,087	14,634	3,087	5,805
South Carolina	10,009	4,915	47,590	21,029	47,590	3,133	*355	*3,172	*355	*1,267
South Dakota	2,079	853	8,515	4,530	8,515	676	*2,513	*1,749	*2,513	*697
Tennessee	17,208	12,376	70,808	57,083	70,808	8,531	*3,465	*23,472	*3,465	*8,507
Texas	36,090	20,329	108,407	84,598	108,407	12,651	2,148	957	2,148	382
Utah	6,290	3,822	25,439	17,294	25,439	2,584	1,597	7,524	1,597	2,892
Vermont	3,889	1,213	11,859	7,051	11,859	1,054	*372	*993	*372	*376
Virginia	15,924	6,899	61,354	33,457	61,354	4,993	4,925	12,243	4,925	4,894
Washington	26,894	14,484	83,246	65,357	83,246	9,768	*1,046	*5,309	*1,046	*2,090
West Virginia	5,305	3,386	16,601	12,269	16,601	1,834	*174	*427	*174	*171
Wisconsin	48,928	28,384	123,178	67,530	123,178	10,076	*6,840	*23,001	*6,840	*9,133
Wyoming	2,399	1,634	5,464	3,429	5,464	513	470	2,033	470	793
APO/FPO[1]	—	—	*43	*20	*43	*3	—	—	—	—
Puerto Rico	—	—	—	—	—	—	—	—	—	—
U.S. citizens abroad[2]	*17	*11	*641	*1,050	*641	*157	—	—	—	—

Footnote(s) at end of table.

Table 4.3—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	Total current-year residential energy credit (before limitation)		Residential energy credit carryover from 1980		Total available residential energy credit		Income tax before residential energy credit		Credit carried over to 1982		Credit used to offset income tax before 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
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
United States, total	**3,915,160**	**627,565**	**95,877**	**35,364**	**3,987,125**	**662,929**	**3,869,793**	**22,983,229**	**183,471**	**61,497**	**3,869,793**	**600,831**
Alabama	49,384	4,891	*80	*9	49,464	4,900	48,301	242,728	*1,162	*147	48,301	4,753
Alaska	6,360	843	†	†	6,361	843	6,361	57,755	—	—	6,361	843
Arizona	42,818	18,876	1,563	1,335	44,141	20,211	41,000	231,014	5,021	2,812	41,000	17,395
Arkansas	21,081	2,160	*14	*2	21,095	2,162	20,430	98,180	*664	*72	20,430	2,089
California	272,810	111,694	10,645	5,379	282,990	117,073	272,952	1,767,502	21,273	14,777	272,952	102,021
Colorado	98,766	29,955	3,462	755	101,522	30,709	96,302	576,646	8,578	2,205	96,302	28,504
Connecticut	79,263	10,521	*437	*62	79,294	10,584	78,814	686,470	*479	*143	78,814	10,440
Delaware	14,767	1,407	*185	*29	14,952	1,436	14,767	84,430	*185	*29	14,767	1,407
District of Columbia	8,056	996	*648	*194	8,704	1,190	8,650	80,909	*54	*5	8,650	1,173
Florida	76,441	15,118	2,906	777	77,521	15,895	74,719	555,143	4,850	2,100	74,719	13,762
Georgia	65,705	6,119	†	†	65,709	6,122	65,677	377,627	*32	*1	65,677	6,121
Hawaii	8,716	9,829	*736	*506	9,243	10,335	8,916	55,713	*1,441	*1,075	8,916	9,260
Idaho	17,963	3,248	*194	*27	17,968	3,274	17,274	71,485	*660	*82	17,274	3,189
Illinois	235,280	25,847	726	119	235,797	25,966	232,289	1,473,464	3,514	424	232,289	25,524
Indiana	99,107	10,118	*4,750	*373	103,286	10,492	98,021	519,481	9,037	780	98,021	9,707
Iowa	56,776	6,707	2,371	489	59,147	7,196	53,102	257,970	6,315	1,313	53,102	5,883
Kansas	40,361	5,128	*1,113	*22	40,466	5,150	37,768	227,933	2,736	473	37,768	4,676
Kentucky	41,887	4,749	*629	*32	42,505	4,780	41,824	209,755	*681	*31	41,824	4,750
Louisiana	38,364	4,282	*1,656	*392	38,416	4,674	36,112	293,100	*2,717	*599	36,112	4,075
Maine	21,055	6,690	*342	*23	21,397	6,713	21,391	95,897	*928	*532	21,391	6,180
Maryland	76,246	7,411	3,450	574	79,182	7,986	78,681	534,126	3,097	486	78,681	7,499
Massachusetts	166,852	28,138	*1,901	*5,378	168,735	33,516	165,510	931,297	7,161	9,951	165,510	23,564
Michigan	241,030	28,883	*4,523	*646	245,506	29,529	237,695	1,327,898	12,524	1,808	237,695	27,719
Minnesota	120,224	11,957	5,066	603	122,929	12,560	114,649	579,839	9,368	1,229	114,649	11,332
Mississippi	24,138	2,242	*1,277	*614	25,221	2,856	23,388	126,170	2,690	638	23,388	2,218
Missouri	69,395	6,441	*447	*19	69,824	6,459	68,879	411,762	*945	*73	68,879	6,385
Montana	15,378	3,358	1,322	129	16,474	3,486	14,701	78,594	2,029	218	14,701	3,269
Nebraska	33,613	4,121	*397	*42	34,010	4,163	32,101	184,380	1,952	151	32,101	4,011
Nevada	10,139	2,460	*595	*255	10,730	2,715	10,721	88,948	*5	*4	10,721	2,701
New Hampshire	14,778	1,604	*1,020	*401	15,798	2,005	15,044	83,126	*959	*110	15,044	1,879
New Jersey	220,858	24,790	*150	*27	221,008	24,818	220,123	1,412,173	*3,146	*209	220,123	24,608
New Mexico	19,448	7,671	*288	*265	19,691	7,936	18,599	98,112	2,469	842	18,599	7,067
New York	397,426	40,417	3,021	534	400,094	40,952	394,891	2,343,253	9,456	1,344	394,891	39,594
North Carolina	66,458	9,118	*2,703	*1,235	68,160	10,354	65,448	347,340	*2,685	*902	65,448	9,449
North Dakota	11,264	1,130	*1,198	*2,664	12,258	3,794	10,228	60,678	*1,990	*2,741	10,228	1,040
Ohio	182,434	20,309	4,743	1,085	185,131	21,393	180,858	944,845	6,976	1,461	180,858	19,932
Oklahoma	40,409	4,730	2,220	192	42,628	4,922	39,196	250,756	*4,913	*463	39,196	4,439
Oregon	45,307	10,970	3,134	4,690	47,026	15,660	43,288	207,039	5,144	5,504	43,288	10,142
Pennsylvania	257,522	38,172	7,820	1,354	263,203	39,526	259,355	1,378,362	6,113	1,295	259,355	38,230
Rhode Island	25,374	7,292	—	—	25,374	7,292	25,274	125,118	*100	*15	25,274	7,233
South Carolina	47,936	4,400	*1,304	*68	47,946	4,468	47,945	255,274	*290	*64	47,945	4,404
South Dakota	10,186	1,373	1,845	87	11,127	1,460	9,706	36,090	2,645	467	9,706	993
Tennessee	74,273	17,038	*20	*5	74,275	17,043	74,013	373,861	*261	*24	74,013	17,019
Texas	110,535	13,033	1,301	130	111,660	13,163	107,648	974,714	3,917	745	107,648	12,390
Utah	25,727	5,476	1,811	193	26,573	5,669	24,460	102,489	3,861	553	24,460	5,115
Vermont	11,965	1,430	*342	*520	12,272	1,950	12,151	51,354	*461	*40	12,151	1,910
Virginia	65,828	9,887	*2,292	*1,800	68,120	11,687	67,185	492,717	*2,677	*429	67,185	11,258
Washington	83,833	11,858	*6,175	*443	87,711	12,301	84,008	468,253	5,969	437	84,008	11,817
West Virginia	16,775	2,005	*376	*279	16,977	2,284	16,710	76,523	*220	*54	16,710	2,221
Wisconsin	128,452	19,209	*2,654	*548	131,106	19,757	126,294	624,995	9,097	1,568	126,294	18,188
Wyoming	5,713	1,306	*18	*54	5,713	1,360	5,689	38,853	*24	*73	5,689	1,287
APO/FPO[1]	*43	*3	—	—	*43	*3	*43	*1,723	—	—	*43	*3
Puerto Rico	—	—	—	—	—	—	—	—	—	—	—	—
U.S. citizens abroad[2]	*641	*157	†	†	*642	*161	*642	*9,361	—	—	*642	*161

*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 4.4—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	**95,396,123**	**1,772,604,303**	**84,208,807**	**1,486,100,497**	**231,222,374**	**217,869,053**	**76,724,724**	**284,128,989**	**45,697,648**	**1,243,444,680**	**40,383,650**	**1,049,121,500**	**159,687,769**	**150,786,810**	**40,271,632**	**207,733,690**
Under $5,000	18,746,376	28,319,652	16,072,683	45,243,223	28,481,431	26,743,294	4,684,114	697,354	2,429,333	—8,822,165	1,625,407	8,583,916	8,259,799	7,356,098	22,056	127,426
$5,000 under $10,000	17,650,878	131,446,070	14,696,171	106,190,745	35,798,136	32,064,790	13,836,457	7,413,101	4,688,362	36,002,993	3,494,377	25,666,419	16,302,963	14,142,189	2,313,457	603,566
$10,000 under $15,000	14,193,160	175,644,230	12,323,011	148,886,640	32,178,124	29,579,083	13,770,105	16,938,334	5,314,218	66,546,310	4,347,127	51,013,885	18,536,536	16,764,331	4,989,463	4,092,452
$15,000 under $20,000	10,998,194	191,536,083	9,886,498	164,445,567	28,403,468	26,822,650	10,833,782	22,572,204	5,888,729	103,161,322	5,243,888	87,023,131	20,443,891	19,311,691	5,746,962	9,450,352
$20,000 under $25,000	9,117,136	204,221,215	8,427,126	180,006,166	26,041,614	25,063,072	9,029,708	27,182,168	6,109,457	137,156,412	5,716,894	122,387,790	21,416,122	20,687,559	6,036,242	15,560,642
$25,000 under $30,000	7,205,282	197,424,953	6,754,838	176,184,656	22,412,481	21,735,279	7,161,297	28,474,945	5,667,562	155,612,619	5,362,252	140,442,329	20,008,310	19,462,061	5,627,500	20,526,867
$30,000 under $50,000	13,387,725	502,738,795	12,490,941	437,297,190	43,993,683	42,718,925	13,331,398	86,592,344	11,876,498	447,399,793	11,271,710	398,521,293	41,465,955	40,464,270	11,829,337	74,525,763
$50,000 under $100,000	3,442,720	219,355,718	3,029,067	165,197,209	11,623,525	11,051,427	3,425,149	51,014,719	3,145,449	200,078,613	2,834,005	155,394,233	11,105,891	10,618,290	3,130,060	45,676,043
$100,000 under $200,000	516,516	67,717,126	418,425	41,706,478	1,811,433	1,665,170	514,804	21,505,796	457,712	60,045,760	388,962	38,924,290	1,703,692	1,580,903	456,413	18,792,875
$200,000 under $500,000	118,092	33,256,723	94,613	17,150,220	411,639	367,829	117,889	12,749,893	103,533	29,122,541	87,243	15,971,538	383,786	346,462	103,362	11,060,002
$500,000 under $1,000,000	14,758	9,815,188	11,433	3,606,806	49,427	42,806	14,741	4,100,676	12,507	8,296,209	10,278	3,291,487	45,263	39,635	12,496	3,445,473
$1,000,000 or more	5,286	11,128,551	4,001	2,185,597	17,413	14,728	5,280	4,887,456	4,287	6,844,274	3,507	1,901,189	15,561	13,321	4,284	3,872,228
Alabama																
Total	**1,400,772**	**22,902,334**	**1,277,724**	**20,128,150**	**3,704,944**	**3,582,633**	**1,068,391**	**3,263,982**	**787,440**	**17,655,340**	**716,806**	**15,632,230**	**2,740,078**	**2,646,048**	**600,133**	**2,653,260**
Under $5,000	290,113	450,317	252,060	757,546	512,522	501,612	71,706	12,621	56,903	—113,890	42,964	208,200	202,929	197,095	204	3,746
$5,000 under $10,000	307,120	2,255,432	275,723	1,996,517	718,570	678,863	202,358	106,168	104,166	771,048	86,316	623,929	374,427	348,002	42,490	13,446
$10,000 under $15,000	209,721	2,619,229	196,863	2,358,803	590,612	562,221	206,389	214,716	127,147	1,630,212	115,885	1,421,941	441,646	416,446	124,095	107,172
$15,000 under $20,000	168,209	2,933,653	150,489	2,647,632	508,360	500,289	165,628	304,113	124,492	2,187,271	113,045	1,985,903	431,143	424,545	121,911	206,799
$20,000 under $25,000	120,199	2,701,904	114,381	2,422,670	372,623	363,286	118,805	341,120	92,773	2,092,005	89,455	1,932,144	322,445	315,322	91,379	242,638
$25,000 under $30,000	102,068	2,804,433	100,364	2,641,865	343,813	341,598	101,403	393,392	91,037	2,501,512	90,440	2,395,074	327,782	326,674	90,372	332,585
$30,000 under $50,000	165,094	6,081,622	153,611	5,216,148	524,698	506,745	164,022	1,036,675	154,238	5,669,565	145,522	5,024,965	508,487	491,604	153,166	944,227
$50,000 under $100,000	31,750	1,946,807	28,726	1,501,366	110,414	106,835	31,582	453,025	30,552	1,876,271	27,868	1,468,288	108,568	105,601	30,384	430,297
$100,000 under $200,000	5,226	683,606	4,434	392,085	18,791	17,264	5,226	228,821	4,923	643,117	4,282	385,867	18,228	16,913	4,923	212,135
$200,000 under $500,000	1,135	313,142	958	160,386	4,081	3,529	1,135	124,010	1,090	299,968	924	155,872	3,998	3,478	1,090	117,278
$500,000 under $1,000,000	109	70,541	92	25,153	373	320	109	29,330	95	61,413	84	22,379	346	302	95	25,330
$1,000,000 or more	28	41,649	23	7,979	87	71	28	19,991	24	36,847	21	7,668	79	66	24	17,607
Alaska																
Total	**196,403**	**4,987,775**	**183,375**	**4,563,538**	**461,025**	**455,534**	**179,473**	**976,263**	**90,032**	**3,325,379**	**85,555**	**3,021,217**	**320,007**	**315,662**	**81,562**	**666,791**
Under $5,000	20,944	623	18,857	69,923	28,775	26,971	11,628	1,657	2,744	—34,130	2,552	11,329	10,270	8,466	*7	*62
$5,000 under $10,000	39,938	305,452	36,563	291,447	78,407	77,366	34,773	20,454	7,529	63,068	6,463	63,994	32,095	32,095	*3,895	*944
$10,000 under $15,000	23,139	294,040	20,492	270,583	40,286	40,286	22,626	32,694	5,406	67,760	5,171	74,663	17,335	17,335	5,129	4,677
$15,000 under $20,000	19,188	334,419	18,947	306,613	40,056	39,305	18,454	42,118	10,006	173,638	10,001	149,926	28,577	27,826	9,272	16,425
$20,000 under $25,000	16,767	378,633	15,281	330,639	42,962	42,674	16,009	53,916	8,064	185,790	6,846	146,069	30,620	30,332	7,306	19,618
$25,000 under $30,000	10,761	292,015	10,136	269,414	27,957	27,813	10,744	45,522	5,736	158,846	5,719	154,098	21,943	21,799	5,719	19,527
$30,000 under $50,000	39,412	1,570,887	38,242	1,482,827	114,009	113,682	39,075	307,171	27,143	1,091,843	26,427	1,026,979	95,365	95,139	26,920	193,366
$50,000 under $100,000	24,513	1,546,898	23,443	1,405,361	82,346	81,370	**26,135	**462,512	21,865	1,386,685	21,092	1,267,422	77,879	76,903	**23,290	**403,354
$100,000 under $200,000	1,513	190,416	1,230	104,468	5,377	5,263	**	**	1,346	168,494	1,123	97,264	5,138	5,024	**	**
$200,000 under $500,000	199	52,709	159	26,360	758	721	**	**	169	45,149	139	24,395	701	668	**	**
$500,000 under $1,000,000	25	16,228	22	4,076	78	71	25	7,073	20	12,779	19	3,252	70	63	20	5,673
$1,000,000 or more	4	5,454	3	1,827	14	12	4	3,146	4	5,454	3	1,827	14	12	4	3,146
Arizona																
Total	**1,150,756**	**20,532,777**	**995,338**	**16,879,692**	**2,880,690**	**2,701,497**	**921,976**	**3,045,604**	**559,518**	**14,271,959**	**479,030**	**11,684,712**	**2,014,918**	**1,883,501**	**474,526**	**2,196,141**
Under $5,000	208,909	206,332	178,802	545,408	326,405	306,293	53,742	10,669	32,002	—203,595	25,442	139,783	110,487	97,189	157	3,037
$5,000 under $10,000	238,265	1,719,261	202,630	1,429,222	490,163	456,687	181,101	87,119	68,131	510,862	53,618	389,991	228,065	210,398	27,783	8,434
$10,000 under $15,000	179,767	2,229,185	151,725	1,844,769	440,565	403,384	169,822	200,035	67,532	845,527	52,683	638,566	263,597	238,448	60,269	45,205
$15,000 under $20,000	134,771	2,336,935	115,788	1,926,469	390,409	362,439	131,972	247,177	75,683	1,315,126	61,240	995,196	292,070	268,229	73,741	105,219
$20,000 under $25,000	109,362	2,490,261	95,661	2,067,067	322,304	302,819	107,205	307,679	76,920	1,760,071	68,461	1,467,681	272,736	256,131	74,763	186,164
$25,000 under $30,000	78,970	2,147,104	73,136	1,904,194	252,894	247,136	78,648	298,575	60,469	1,645,568	56,154	1,473,093	225,525	221,287	60,258	202,992
$30,000 under $50,000	158,416	5,975,683	144,154	5,051,696	514,542	491,931	157,547	995,217	140,405	5,314,763	129,816	4,588,943	486,062	466,280	139,536	854,675
$50,000 under $100,000	35,914	2,299,881	28,670	1,570,587	120,982	110,637	35,608	509,983	32,682	2,083,266	27,228	1,495,323	115,212	106,393	32,376	450,744
$100,000 under $200,000	5,152	675,260	3,878	375,154	18,306	16,629	**6,159	**314,754	4,615	606,232	3,566	345,555	17,294	15,793	**5,498	**278,292
$200,000 under $500,000	1,058	285,524	770	126,827	3,531	3,029	**	**	934	255,272	709	117,696	3,326	2,871	**	**
$500,000 under $1,000,000	116	80,016	88	22,366	395	346	116	32,949	100	68,749	80	21,966	368	326	100	27,593
$1,000,000 or more	56	87,335	36	15,935	194	167	56	41,446	45	70,117	33	10,920	176	156	45	33,785

Footnote(s) at end of table.

Table 4.4—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: Number of returns	Adjusted gross income less deficit	Salaries and wages: Number of returns	Salaries and wages: Amount	Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax: Number of returns	Total income tax: Amount	Joint returns of husbands and wives: Number of returns	Adjusted gross income less deficit	Salaries and wages: Number of returns	Salaries and wages: Amount	Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax: Number of returns	Total income tax: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Arkansas																
Total	**821,589**	**12,240,370**	**708,801**	**10,022,412**	**2,129,605**	**2,001,304**	**613,544**	**1,718,004**	**450,610**	**9,104,860**	**384,870**	**7,449,091**	**1,584,810**	**1,491,657**	**369,644**	**1,326,709**
Under $5,000	184,413	153,996	149,556	420,325	330,820	308,851	31,573	4,744	46,041	—140,308	29,563	132,142	154,138	138,160	*22	*902
$5,000 under $10,000	188,194	1,394,620	162,585	1,162,070	422,195	384,836	137,957	67,544	66,519	517,482	53,757	414,403	224,421	201,899	36,515	9,885
$10,000 under $15,000	138,684	1,715,132	118,796	1,405,478	372,222	345,665	135,251	149,007	80,434	998,062	69,129	806,928	279,447	260,449	77,001	63,582
$15,000 under $20,000	95,374	1,665,868	84,959	1,422,279	292,298	278,759	94,541	182,289	69,456	1,216,230	63,269	1,063,122	251,299	241,293	68,623	111,932
$20,000 under $25,000	67,926	1,518,919	64,304	1,377,215	214,372	210,127	67,701	195,230	57,114	1,277,226	53,492	1,153,418	202,274	198,029	56,909	149,641
$25,000 under $30,000	50,318	1,386,569	46,461	1,200,720	161,514	155,111	50,059	199,602	41,939	1,162,446	38,710	1,006,760	151,261	146,104	41,685	158,719
$30,000 under $50,000	77,782	2,806,464	67,147	2,168,083	272,403	259,263	77,626	461,789	71,605	2,593,560	62,586	2,033,860	260,821	249,076	71,449	414,056
$50,000 under $100,000	15,552	1,010,384	12,198	574,634	51,566	47,478	15,515	244,578	14,359	931,107	11,691	555,869	49,324	45,730	14,322	221,849
$100,000 under $200,000	2,679	348,962	2,265	206,693	9,825	9,154	2,654	111,767	2,528	329,834	2,175	199,126	9,542	8,922	2,503	104,595
$200,000 under $500,000	594	163,296	474	71,567	2,131	1,841	594	66,002	551	151,163	445	70,385	2,044	1,789	551	60,133
$500,000 under $1,000,000	53	36,136	40	10,245	192	169	53	16,460	48	32,594	38	10,055	183	163	48	14,435
$1,000,000 or more	20	40,023	16	3,103	67	50	20	18,992	16	35,463	15	3,022	56	43	16	16,979
California																
Total	**10,501,266**	**208,106,994**	**9,188,285**	**174,668,568**	**25,217,672**	**23,780,085**	**8,488,869**	**32,269,808**	**4,696,137**	**138,290,467**	**4,075,857**	**115,629,868**	**16,701,719**	**15,711,682**	**4,069,472**	**22,147,765**
Under $5,000	1,907,050	1,789,295	1,650,945	5,088,851	3,006,420	2,889,925	485,338	78,653	250,815	—1,640,192	181,088	1,023,748	904,798	843,318	2,113	15,708
$5,000 under $10,000	1,904,409	13,940,407	1,566,064	11,257,838	3,883,980	3,541,621	1,475,091	766,406	473,256	3,612,817	352,025	2,645,354	1,711,265	1,525,034	223,438	58,129
$10,000 under $15,000	1,557,391	19,373,106	1,346,399	16,458,918	3,614,252	3,327,167	1,485,454	1,814,722	507,229	6,399,825	404,756	4,836,269	1,919,439	1,720,112	451,830	350,955
$15,000 under $20,000	1,213,992	21,123,921	1,062,154	17,904,791	2,959,216	2,775,566	1,173,742	2,414,666	521,829	9,118,587	422,910	7,030,289	1,897,105	1,751,151	489,644	712,161
$20,000 under $25,000	946,281	21,237,735	855,405	18,547,023	2,561,563	2,440,411	928,382	2,716,232	559,903	12,598,940	507,966	11,019,749	1,993,953	1,908,409	545,868	1,292,699
$25,000 under $30,000	783,999	21,407,902	728,553	18,853,967	2,244,773	2,147,785	775,468	2,961,944	526,573	14,417,225	491,969	12,638,760	1,880,644	1,802,403	519,762	1,726,704
$30,000 under $50,000	1,598,101	60,574,034	1,472,377	52,887,263	5,024,949	4,835,416	1,580,217	9,496,168	1,329,164	50,857,839	1,249,598	45,515,045	4,580,123	4,432,392	1,313,697	7,662,667
$50,000 under $100,000	501,994	31,754,001	437,852	24,671,762	1,620,868	1,549,772	497,315	6,602,141	451,337	28,511,043	403,258	22,764,409	1,535,380	1,474,308	447,219	5,797,129
$100,000 under $200,000	69,248	9,186,921	53,610	5,443,754	237,188	215,091	69,091	2,587,338	60,069	7,952,685	48,889	5,000,579	219,522	201,153	59,967	2,200,251
$200,000 under $500,000	15,872	4,491,250	12,618	2,399,991	54,798	48,979	15,847	1,561,925	13,562	3,866,274	11,398	2,178,660	50,781	45,810	13,538	1,315,499
$500,000 under $1,000,000	2,086	1,390,732	1,622	581,421	6,891	5,921	**2,924	**1,269,612	1,719	1,142,455	1,413	501,435	6,224	5,391	**2,396	**1,015,864
$1,000,000 or more	843	1,837,690	686	572,989	2,774	2,431	**	**	681	1,452,969	587	475,571	2,485	2,201	**	**
Colorado																
Total	**1,342,760**	**26,293,783**	**1,200,258**	**22,231,008**	**3,078,592**	**2,926,378**	**1,131,226**	**4,276,253**	**622,279**	**18,498,156**	**562,185**	**15,648,819**	**2,117,237**	**2,024,661**	**565,790**	**3,107,719**
Under $5,000	232,680	144,374	197,727	564,706	301,474	288,070	81,199	12,164	16,312	—284,582	8,380	77,820	52,050	47,158	168	3,273
$5,000 under $10,000	256,786	1,917,494	222,357	1,605,571	475,334	432,078	210,292	115,860	58,773	465,917	53,437	406,025	191,148	174,371	31,063	6,950
$10,000 under $15,000	194,365	2,418,716	169,412	1,969,947	384,886	345,411	187,221	253,768	60,164	752,622	46,854	481,278	201,261	171,970	53,772	43,334
$15,000 under $20,000	147,378	2,522,333	132,169	2,190,423	372,963	356,047	144,480	286,766	77,711	1,348,477	70,057	1,179,415	263,701	253,106	74,813	114,104
$20,000 under $25,000	126,608	2,876,159	119,205	2,579,776	334,195	325,612	125,552	373,450	75,110	1,715,224	69,537	1,502,900	263,879	258,062	74,054	181,940
$25,000 under $30,000	104,699	2,878,118	98,450	2,625,733	264,692	257,349	103,438	423,694	73,497	2,039,131	68,500	1,820,587	229,568	223,466	72,236	262,925
$30,000 under $50,000	211,709	7,999,785	201,092	7,016,050	711,659	698,437	210,745	1,298,239	197,806	7,454,354	188,694	6,656,430	691,522	680,465	196,928	1,178,277
$50,000 under $100,000	58,424	3,708,242	51,292	2,723,298	197,587	189,490	58,191	842,337	53,944	3,415,566	48,928	2,644,721	190,232	184,001	**62,512	**1,206,551
$100,000 under $200,000	8,098	1,040,581	6,978	689,752	28,954	27,673	**9,828	**519,469	7,207	930,991	6,332	633,006	27,518	26,277	**	**
$200,000 under $500,000	1,733	493,203	1,367	213,239	5,939	5,409	**	**	1,511	429,198	1,278	197,698	5,517	5,041	**	**
$500,000 under $1,000,000	215	142,198	163	39,170	706	625	215	60,622	191	126,032	150	35,759	658	584	191	53,758
$1,000,000 or more	65	152,580	46	13,343	203	177	65	89,884	53	105,227	38	13,178	183	160	53	56,608
Connecticut																
Total	**1,454,843**	**30,836,358**	**1,263,627**	**25,578,525**	**3,380,961**	**3,162,047**	**1,219,644**	**5,665,663**	**666,430**	**22,294,569**	**597,310**	**18,804,895**	**2,310,974**	**2,175,160**	**620,301**	**4,333,267**
Under $5,000	286,326	634,796	235,679	642,282	403,990	369,590	88,979	12,648	19,541	—27,713	10,857	73,293	71,579	50,858	10	150
$5,000 under $10,000	223,808	1,632,582	166,720	1,220,176	393,380	334,943	193,053	104,189	39,004	297,647	24,304	203,145	128,970	105,906	18,557	4,406
$10,000 under $15,000	203,022	2,525,441	186,710	2,206,528	376,217	350,087	201,037	277,692	50,257	625,123	44,435	446,538	167,269	145,422	48,745	40,660
$15,000 under $20,000	161,743	2,816,556	141,544	2,294,737	406,172	372,915	158,479	349,396	80,670	1,403,091	69,448	1,081,576	291,429	269,254	77,821	121,650
$20,000 under $25,000	134,601	2,978,169	118,164	2,433,715	373,346	353,283	133,782	417,281	88,746	1,976,737	81,578	1,692,359	310,878	295,931	87,927	236,115
$25,000 under $30,000	123,526	3,373,542	113,371	2,963,153	361,001	349,801	123,122	524,135	96,059	2,617,303	89,471	2,337,012	319,353	314,437	95,655	368,420
$30,000 under $50,000	229,243	8,599,635	218,119	7,526,152	732,636	710,963	228,980	1,587,830	206,406	7,774,835	198,020	6,973,729	700,098	683,069	206,143	1,383,637
$50,000 under $100,000	74,718	4,915,159	67,928	4,065,165	272,820	262,252	74,514	1,183,240	69,679	4,614,701	64,639	3,853,382	262,768	254,180	69,475	1,105,683
$100,000 under $200,000	14,024	1,823,439	12,177	1,303,638	48,009	45,879	13,869	584,113	12,596	1,638,009	11,486	1,256,229	46,043	44,431	**15,405	**850,887
$200,000 under $500,000	3,202	916,450	2,686	640,060	11,236	10,399	**3,679	**492,670	2,909	841,832	2,575	616,471	10,541	9,833	**	**
$500,000 under $1,000,000	480	321,800	405	179,289	1,654	1,490	**	**	437	291,270	382	172,065	1,567	1,420	437	115,961
$1,000,000 or more	150	298,787	124	103,628	500	445	150	132,470	126	241,733	115	99,096	459	419	126	105,699

Footnote(s) at end of table.

Table 4.4—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: Number of returns	All returns: Adjusted gross income less deficit	All returns: Salaries and wages: Number of returns	All returns: Salaries and wages: Amount	All returns: Total number of exemptions	All returns: Number of exemptions *other* than age or blindness	All returns: Total income tax: Number of returns	All returns: Total income tax: Amount	Joint returns of husbands and wives: Number of returns	Joint returns of husbands and wives: Adjusted gross income less deficit	Joint returns of husbands and wives: Salaries and wages: Number of returns	Joint returns of husbands and wives: Salaries and wages: Amount	Joint returns of husbands and wives: Total number of exemptions	Joint returns of husbands and wives: Number of exemptions *other* than age or blindness	Joint returns of husbands and wives: Total income tax: Number of returns	Joint returns of husbands and wives: Total income tax: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Delaware																
Total	**258,629**	**5,088,986**	**234,310**	**4,230,206**	**612,069**	**580,043**	**225,791**	**842,271**	**117,913**	**3,519,917**	**105,167**	**2,895,185**	**408,434**	**385,655**	**108,450**	**611,274**
Under $5,000	47,448	138,610	42,871	134,454	64,584	60,005	21,319	1,986	5,413	12,599	3,360	14,835	18,249	15,509	*9	*48
$5,000 under $10,000	51,467	408,295	45,126	352,190	92,308	85,996	47,336	28,360	4,933	40,686	2,182	22,055	15,402	12,271	3,442	983
$10,000 under $15,000	34,991	433,416	31,219	350,120	91,307	86,267	33,595	38,211	18,832	239,292	16,507	184,749	67,950	64,348	17,445	14,062
$15,000 under $20,000	28,920	499,172	27,177	444,653	65,381	61,662	28,408	65,454	12,496	218,637	11,874	188,615	45,036	42,438	11,984	19,281
$20,000 under $25,000	29,550	668,583	25,153	558,300	81,343	75,995	29,396	93,601	18,696	429,555	15,982	355,916	63,613	59,029	18,542	53,328
$25,000 under $30,000	16,267	440,955	15,074	380,039	51,176	49,336	16,267	64,519	12,290	330,757	12,016	298,685	41,846	40,771	12,290	42,875
$30,000 under $50,000	36,830	1,414,221	35,571	1,248,174	120,712	117,127	**49,395	**515,065	33,244	1,278,010	31,985	1,118,210	113,541	109,956	32,729	221,351
$50,000 under $100,000	11,522	743,459	10,766	605,180	39,456	38,353	**	**	10,531	680,477	9,977	560,601	37,204	36,202	10,531	161,693
$100,000 under $200,000	1,261	166,658	1,084	100,138	4,565	4,241	**	**	1,173	156,082	1,039	97,446	4,477	4,153	1,173	48,056
$200,000 under $500,000	298	85,101	223	48,559	998	884	**	**	254	72,713	207	46,250	929	837	254	26,532
$500,000 under $1,000,000	45	29,397	31	5,674	133	109	45	10,593	30	18,999	24	5,355	103	87	30	6,687
$1,000,000 or more	30	61,118	15	2,727	106	68	30	24,482	21	42,111	14	2,469	84	54	21	16,377
District of Columbia																
Total	**318,944**	**5,965,429**	**288,054**	**4,728,448**	**662,006**	**615,214**	**247,889**	**1,038,226**	**71,771**	**2,654,609**	**62,260**	**1,987,028**	**245,430**	**229,019**	**64,014**	**524,332**
Under $5,000	75,600	137,267	68,338	200,368	108,103	100,885	17,668	2,006	3,865	—17,686	2,830	21,888	10,335	8,281	*14	*195
$5,000 under $10,000	46,695	352,578	41,519	302,904	91,690	80,028	34,063	20,093	*4,400	*30,543	*2,552	*17,157	*15,048	*11,352	*852	*279
$10,000 under $15,000	60,829	763,851	59,137	752,052	138,826	135,535	60,487	77,241	10,360	130,608	9,832	126,117	34,513	34,513	10,019	8,548
$15,000 under $20,000	39,979	677,241	36,054	575,016	86,064	79,260	39,847	89,149	4,732	83,843	*3,685	*64,723	17,506	16,272	4,732	7,727
$20,000 under $25,000	25,689	571,766	23,729	520,713	58,256	55,140	25,683	83,786	8,637	198,463	8,235	184,337	32,532	30,710	8,631	23,514
$25,000 under $30,000	19,804	542,476	18,165	488,017	39,959	38,320	19,804	87,349	6,468	179,918	5,608	162,739	22,267	21,275	6,468	22,014
$30,000 under $50,000	32,102	1,265,484	25,380	940,170	87,019	78,078	32,102	222,570	19,215	755,754	16,936	616,099	67,804	63,869	19,215	121,859
$50,000 under $100,000	14,742	970,158	13,349	710,158	40,985	38,046	**17,357	**326,932	11,393	756,391	10,594	589,132	35,661	33,777	**13,352	**237,153
$100,000 under $200,000	2,626	348,258	1,793	163,342	8,070	7,387	**	**	1,970	261,268	1,471	142,648	7,011	6,629	**	**
$200,000 under $500,000	746	210,705	491	53,843	2,623	2,200	746	75,210	625	177,389	434	43,851	2,384	2,036	625	61,712
$500,000 under $1,000,000	97	64,209	70	12,121	302	247	97	25,886	78	52,591	59	9,239	274	227	78	20,893
$1,000,000 or more	35	61,437	29	9,744	109	88	35	28,004	28	45,528	24	9,100	95	78	28	20,438
Florida																
Total	**4,343,939**	**75,734,635**	**3,540,323**	**55,395,469**	**10,511,599**	**9,468,908**	**3,465,471**	**12,488,022**	**2,130,275**	**53,724,271**	**1,677,818**	**39,094,321**	**7,189,740**	**6,422,516**	**1,868,635**	**9,335,262**
Under $5,000	863,836	1,519,799	731,842	2,110,954	1,352,858	1,254,891	209,477	38,672	122,889	—260,702	79,122	400,440	385,110	330,838	473	8,089
$5,000 under $10,000	973,707	7,216,203	782,736	5,597,326	1,997,544	1,731,973	777,619	386,427	292,835	2,227,516	199,144	1,395,727	950,072	778,522	177,945	39,464
$10,000 under $15,000	702,372	8,581,064	536,354	6,197,089	1,754,381	1,520,646	685,484	767,908	317,406	3,944,226	222,737	2,515,322	1,114,794	942,184	303,597	239,369
$15,000 under $20,000	510,855	8,895,904	425,822	6,932,117	1,375,024	1,245,729	502,762	1,039,095	308,265	5,382,470	259,192	4,255,400	1,060,935	964,303	300,622	508,135
$20,000 under $25,000	364,790	8,099,322	288,271	5,886,980	1,096,437	988,096	364,213	1,069,225	274,429	6,113,602	221,337	4,493,935	939,091	847,147	273,852	719,168
$25,000 under $30,000	269,032	7,426,029	228,434	5,910,986	853,398	787,662	268,582	1,089,016	233,012	6,447,566	200,293	5,148,671	799,635	737,343	232,562	890,565
$30,000 under $50,000	486,665	18,022,822	413,858	13,903,355	1,501,414	1,423,252	484,973	3,250,623	429,332	15,912,460	375,035	12,784,869	1,395,135	1,333,034	427,640	2,770,947
$50,000 under $100,000	136,525	8,964,636	106,395	5,702,127	456,895	408,373	136,318	2,221,076	121,152	7,946,160	96,895	5,232,094	430,480	387,865	**144,490	**2,931,207
$100,000 under $200,000	27,605	3,612,917	20,373	1,979,090	94,532	84,018	27,499	1,192,981	23,496	3,086,368	18,357	1,787,764	87,484	78,584	**	**
$200,000 under $500,000	7,225	2,007,035	5,264	872,097	24,693	20,604	7,220	797,509	6,315	1,753,982	4,833	807,289	22,967	19,344	**7,454	**1,228,320
$500,000 under $1,000,000	958	639,964	702	203,787	3,203	2,669	**1,324	**635,490	834	556,931	632	185,861	2,937	2,457	**	**
$1,000,000 or more	369	748,938	272	99,562	1,220	995	**	**	310	613,692	241	86,948	1,100	895	**	**
Georgia																
Total	**2,182,645**	**36,394,276**	**2,007,090**	**32,128,997**	**5,392,553**	**5,170,324**	**1,727,935**	**5,324,240**	**1,020,101**	**25,625,436**	**935,244**	**22,748,951**	**3,499,233**	**3,333,035**	**921,212**	**3,999,140**
Under $5,000	467,869	599,920	419,170	1,114,296	746,596	702,429	101,706	12,698	63,419	—312,051	43,376	193,365	195,489	160,906	10	154
$5,000 under $10,000	453,596	3,399,151	419,861	3,048,644	918,787	878,974	369,961	181,929	107,055	857,688	95,641	734,489	332,875	311,901	74,887	19,303
$10,000 under $15,000	349,376	4,335,949	315,431	4,003,820	876,910	835,689	346,386	402,777	133,772	1,699,604	116,826	1,529,446	483,851	456,815	132,381	107,427
$15,000 under $20,000	238,491	4,176,845	228,555	3,940,284	667,579	651,260	238,035	481,992	142,658	2,497,129	137,630	2,357,864	481,485	468,528	142,202	238,679
$20,000 under $25,000	199,145	4,433,491	182,604	3,904,427	596,185	574,405	198,548	564,408	143,744	3,232,905	136,336	2,963,673	506,507	489,524	143,147	370,521
$25,000 under $30,000	139,251	3,834,681	130,387	3,471,860	471,467	457,181	139,169	519,958	125,512	3,461,048	119,367	3,226,601	440,953	429,032	125,430	450,502
$30,000 under $50,000	263,617	9,941,673	249,631	8,781,085	878,612	847,134	**333,915	**3,063,569	239,367	9,095,514	228,835	8,147,101	833,978	803,284	**302,973	**2,730,629
$50,000 under $100,000	60,615	3,810,056	53,068	2,856,664	200,676	190,325	**	**	55,301	3,475,827	49,474	2,652,787	191,141	182,398	**	**
$100,000 under $200,000	8,760	1,185,567	6,712	677,685	28,919	26,749	**	**	7,505	1,010,155	6,154	629,023	26,448	24,697	**	**
$200,000 under $500,000	1,710	453,097	1,492	275,571	6,094	5,548	**	**	1,586	419,787	1,445	263,780	5,837	5,365	**	**
$500,000 under $1,000,000	160	107,819	131	39,227	539	472	160	43,190	134	90,118	116	37,283	493	437	134	35,881
$1,000,000 or more	55	116,028	48	15,437	189	158	55	53,721	48	97,713	44	13,540	176	148	48	46,044

Footnote(s) at end of table.

Table 4.4—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: Number of returns	Adjusted gross income less deficit	Salaries and wages: Number of returns	Salaries and wages: Amount	Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax: Number of returns	Total income tax: Amount	Joint returns of husbands and wives: Number of returns	Adjusted gross income less deficit	Salaries and wages: Number of returns	Salaries and wages: Amount	Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax: Number of returns	Total income tax: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Hawaii																
Total	**437,977**	**7,870,617**	**388,940**	**6,652,311**	**1,004,368**	**957,338**	**345,950**	**1,144,929**	**194,906**	**5,437,179**	**176,801**	**4,614,297**	**702,868**	**669,230**	**175,054**	**806,684**
Under $5,000	98,155	174,579	82,169	236,324	114,854	111,721	25,162	4,457	6,059	—41,049	4,163	23,506	16,320	15,620	34	372
$5,000 under $10,000	78,026	587,382	67,942	511,038	144,593	135,192	62,893	35,967	19,119	149,491	13,626	110,254	66,598	61,249	8,726	2,947
$10,000 under $15,000	65,966	806,316	54,986	651,009	149,614	133,521	63,959	77,143	27,353	334,929	23,310	249,736	100,419	87,130	25,650	19,888
$15,000 under $20,000	46,154	796,155	41,419	680,909	103,904	99,498	45,826	98,493	21,048	364,238	17,892	286,739	72,431	68,025	20,883	33,965
$20,000 under $25,000	36,168	806,841	34,260	690,763	101,728	97,061	35,049	101,312	23,486	526,540	22,800	447,580	81,971	78,366	22,367	57,963
$25,000 under $30,000	30,433	835,747	29,061	750,871	104,158	101,896	30,433	109,285	23,969	657,066	23,216	599,389	92,629	91,727	23,969	79,251
$30,000 under $50,000	63,675	2,398,853	61,399	2,149,253	217,193	213,855	63,465	374,992	55,861	2,112,843	55,050	1,957,089	206,295	204,196	55,651	307,967
$50,000 under $100,000	17,160	1,066,928	15,943	798,339	60,731	57,800	16,923	219,614	16,086	993,262	15,127	764,758	59,191	56,518	15,849	200,624
$100,000 under $200,000	1,885	255,305	1,502	136,284	6,438	5,840	1,885	70,711	1,632	221,456	1,384	130,151	5,968	5,512	1,632	59,698
$200,000 under $500,000	303	89,900	220	32,280	986	823	303	32,060	253	76,745	202	30,063	899	768	253	27,931
$500,000 under $1,000,000	37	24,033	26	5,525	120	90	37	9,769	29	18,945	21	5,420	106	82	29	7,348
$1,000,000 or more	15	28,578	13	9,716	49	41	15	11,125	11	22,713	10	9,612	43	37	11	8,730
Idaho																
Total	**362,979**	**5,865,408**	**305,412**	**4,748,320**	**978,122**	**913,093**	**281,005**	**821,478**	**197,055**	**4,269,349**	**163,181**	**3,476,442**	**742,860**	**695,189**	**164,780**	**600,316**
Under $5,000	74,731	—43,880	61,436	170,070	137,259	126,814	15,970	2,302	13,925	—189,971	7,774	29,436	57,119	50,614	71	660
$5,000 under $10,000	72,960	531,453	57,911	378,525	150,564	133,334	57,088	29,772	21,933	158,992	16,270	92,244	80,194	71,612	10,608	3,336
$10,000 under $15,000	56,085	711,794	46,474	587,956	164,328	145,867	52,252	55,393	35,256	454,559	27,825	364,200	136,112	118,503	31,661	25,072
$15,000 under $20,000	44,116	770,521	35,917	564,138	129,989	122,705	42,326	81,524	28,132	487,514	22,687	341,920	99,920	94,350	26,343	41,911
$20,000 under $25,000	33,085	734,630	29,914	619,341	120,334	116,911	32,195	85,388	26,312	581,428	23,819	484,766	110,139	108,051	25,422	59,059
$25,000 under $30,000	30,582	847,232	27,098	736,466	98,016	93,342	30,578	117,852	25,681	715,358	22,869	620,320	89,876	85,870	25,677	92,208
$30,000 under $50,000	41,128	1,493,057	39,137	1,282,867	137,137	136,374	40,344	244,237	36,460	1,322,960	34,732	1,158,040	130,895	130,132	35,681	198,036
$50,000 under $100,000	8,759	566,012	6,462	304,678	34,513	32,415	8,756	120,195	7,992	518,635	6,235	290,287	32,930	30,959	7,989	108,465
$100,000 under $200,000	1,284	161,548	858	72,968	5,126	4,576	1,248	48,380	1,178	146,218	805	69,102	4,966	4,468	1,142	42,826
$200,000 under $500,000	216	56,892	179	22,285	752	662	216	21,491	158	40,769	142	18,295	615	544	158	14,859
$500,000 under $1,000,000	27	17,142	**26	**9,025	87	78	26	6,412	22	13,883	**23	**7,830	77	71	22	5,352
$1,000,000 or more	6	19,006	**	**	17	15	6	8,533	6	19,006	**	**	17	15	6	8,533
Illinois																
Total	**4,830,669**	**96,246,072**	**4,263,918**	**81,226,179**	**11,574,971**	**10,844,766**	**3,966,361**	**16,702,789**	**2,174,836**	**65,791,165**	**1,952,203**	**56,229,170**	**7,683,480**	**7,256,708**	**2,002,854**	**11,982,075**
Under $5,000	917,545	1,322,048	783,762	2,131,318	1,292,910	1,211,095	221,852	36,394	82,449	—497,760	54,928	370,138	281,270	253,001	1,685	10,752
$5,000 under $10,000	764,571	5,680,340	621,962	4,490,414	1,476,922	1,302,949	619,151	338,640	160,843	1,240,186	119,194	845,147	555,731	473,488	88,401	24,032
$10,000 under $15,000	695,879	8,674,275	587,115	7,125,251	1,499,072	1,349,871	683,562	876,387	195,324	2,457,661	152,659	1,871,710	677,685	601,473	187,405	154,739
$15,000 under $20,000	542,572	9,463,104	488,699	8,046,568	1,364,066	1,248,558	537,546	1,160,877	247,422	4,336,665	215,398	3,506,807	895,655	809,432	242,396	390,465
$20,000 under $25,000	432,118	9,697,257	396,695	8,543,822	1,171,786	1,122,200	431,839	1,380,177	248,790	5,615,156	234,898	5,099,655	896,994	869,217	248,529	638,061
$25,000 under $30,000	437,206	12,019,937	409,763	10,563,624	1,328,169	1,265,422	432,594	1,813,068	309,795	8,535,476	290,203	7,589,649	1,121,912	1,070,682	305,183	1,135,558
$30,000 under $50,000	811,573	30,467,473	775,271	27,206,400	2,665,100	2,612,967	811,076	5,514,849	727,572	27,397,408	700,717	24,892,629	2,524,084	2,485,192	727,075	4,792,599
$50,000 under $100,000	191,610	12,082,653	169,734	9,228,988	643,389	609,700	191,175	2,986,881	169,166	10,634,010	155,574	8,406,196	603,955	577,288	168,731	2,559,960
$100,000 under $200,000	29,979	3,958,148	24,728	2,520,547	105,719	96,748	29,954	1,354,047	26,586	3,513,010	22,840	2,350,722	99,655	92,689	**32,519	**1,870,660
$200,000 under $500,000	6,521	1,844,018	5,356	1,063,767	24,007	21,883	6,517	762,487	5,959	1,679,668	5,046	1,019,463	23,002	21,105	**	**
$500,000 under $1,000,000	832	549,594	645	218,210	2,938	2,594	832	248,969	717	474,478	580	199,065	2,730	2,432	717	214,294
$1,000,000 or more	263	487,222	188	87,270	893	779	263	230,013	213	405,207	166	77,987	807	709	213	190,953
Indiana																
Total	**2,197,447**	**39,408,323**	**1,981,837**	**34,352,754**	**5,431,120**	**5,166,064**	**1,724,121**	**6,386,594**	**1,120,814**	**29,157,636**	**1,004,113**	**25,525,836**	**3,976,310**	**3,798,762**	**983,279**	**4,979,014**
Under $5,000	470,784	606,938	416,355	1,096,550	736,199	685,469	92,405	14,128	70,673	—240,944	48,133	239,967	251,102	214,357	630	3,507
$5,000 under $10,000	351,530	2,600,124	292,810	2,108,926	674,280	598,051	275,803	147,097	85,735	657,409	62,089	518,379	303,425	267,676	33,597	7,800
$10,000 under $15,000	307,914	3,778,346	271,173	3,173,500	668,512	616,374	298,595	380,886	115,758	1,450,889	92,629	1,062,043	416,648	377,052	108,446	91,531
$15,000 under $20,000	254,743	4,396,249	237,036	3,862,920	724,080	698,081	246,313	492,860	166,026	2,879,221	155,751	2,565,694	579,772	564,922	159,454	269,669
$20,000 under $25,000	231,359	5,205,045	219,574	4,794,870	684,896	668,872	230,943	714,862	162,911	3,665,508	153,597	3,340,715	571,361	556,976	162,495	438,865
$25,000 under $30,000	177,041	4,863,157	172,646	4,550,260	547,546	538,519	176,816	728,812	145,928	4,015,949	145,227	3,875,424	504,128	498,379	145,703	575,475
$30,000 under $50,000	334,335	12,518,443	313,132	11,289,956	1,149,297	1,127,641	333,525	2,314,792	307,621	11,605,434	289,890	10,539,523	1,108,767	1,090,565	306,811	2,115,643
$50,000 under $100,000	59,370	3,696,902	50,441	2,560,611	208,903	198,147	59,370	931,893	56,793	3,529,498	48,642	2,505,519	205,322	195,118	56,793	877,631
$100,000 under $200,000	8,463	1,103,042	6,977	605,623	30,042	28,281	**10,140	**577,782	7,493	992,829	6,481	574,487	28,495	27,147	7,474	349,996
$200,000 under $500,000	1,697	451,876	1,515	255,449	6,598	5,983	**	**	1,693	450,851	1,512	254,294	6,585	5,970	1,693	181,011
$500,000 under $1,000,000	168	108,817	143	45,602	621	536	168	49,099	150	96,573	132	41,994	578	500	150	43,994
$1,000,000 or more	43	79,385	35	8,486	146	110	43	34,382	33	54,419	30	7,795	127	100	33	23,873

Footnote(s) at end of table.

Table 4.4—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																
Total	**1,178,068**	**20,765,399**	**957,114**	**15,965,166**	**2,956,608**	**2,699,946**	**913,938**	**3,180,141**	**642,718**	**15,544,116**	**520,854**	**12,197,194**	**2,272,499**	**2,099,703**	**532,494**	**2,436,730**
Under $5,000	234,926	101,606	175,302	491,771	372,450	338,981	53,831	7,252	47,269	—293,035	21,145	130,145	163,678	148,994	*1,108	*1,836
$5,000 under $10,000	222,135	1,654,888	164,233	1,082,224	472,481	396,427	157,583	82,410	82,412	630,723	52,435	343,704	294,972	242,611	34,088	6,012
$10,000 under $15,000	156,383	1,901,134	124,331	1,388,535	346,003	296,699	149,461	180,521	59,833	747,002	43,657	501,839	217,412	187,228	54,381	41,743
$15,000 under $20,000	141,754	2,480,543	122,633	2,048,153	367,483	349,628	138,428	284,481	88,062	1,556,212	76,663	1,268,974	285,843	275,439	84,736	147,767
$20,000 under $25,000	108,044	2,427,018	94,025	1,900,841	326,306	300,187	103,292	297,399	82,831	1,877,844	74,859	1,557,910	293,129	273,699	79,353	207,774
$25,000 under $30,000	111,479	3,064,399	104,252	2,677,251	372,869	360,250	110,152	429,463	93,526	2,575,321	86,616	2,199,095	341,854	329,552	92,199	329,752
$30,000 under $50,000	165,587	6,148,033	141,193	4,706,112	568,802	538,324	163,462	1,044,260	153,964	5,738,664	135,799	4,584,270	550,968	526,701	151,839	954,458
$50,000 under $100,000	32,318	2,062,336	27,375	1,271,329	111,553	103,154	32,299	507,139	30,063	1,903,640	26,089	1,229,762	107,169	100,013	30,044	453,091
$100,000 under $200,000	4,499	596,488	2,991	264,702	15,269	13,238	4,487	211,101	3,903	510,796	2,837	251,089	14,266	12,540	3,891	171,723
$200,000 under $500,000	835	237,359	694	111,886	3,014	2,739	835	95,104	758	213,394	672	108,079	2,849	2,618	758	85,644
$500,000 under $1,000,000	90	59,939	71	19,317	320	276	90	25,828	**97	**83,555	68	19,280	304	267	**97	**36,931
$1,000,000 or more	18	31,655	14	3,047	58	43	18	15,184	**	**	14	3,047	55	41	**	**
Kansas																
Total	**1,003,289**	**18,688,315**	**875,923**	**15,122,595**	**2,447,090**	**2,284,041**	**806,504**	**3,081,670**	**509,306**	**13,704,764**	**442,372**	**11,200,623**	**1,769,122**	**1,657,372**	**440,711**	**2,380,283**
Under $5,000	206,197	107,273	170,989	530,289	331,294	309,366	46,188	8,272	41,020	—237,021	25,987	155,516	147,738	132,295	63	1,311
$5,000 under $10,000	169,703	1,293,465	146,629	1,067,146	303,578	267,450	145,194	81,838	36,294	284,752	25,689	200,832	118,012	96,405	19,231	6,768
$10,000 under $15,000	142,686	1,790,188	118,709	1,328,496	325,011	284,137	136,378	170,613	55,758	704,888	43,911	484,060	200,508	175,296	51,123	41,976
$15,000 under $20,000	120,310	2,056,907	110,266	1,763,402	306,513	294,699	115,874	235,081	62,552	1,078,534	56,927	919,077	198,571	191,193	58,116	100,368
$20,000 under $25,000	98,952	2,227,385	87,187	1,824,304	296,942	277,794	97,913	287,776	74,471	1,679,500	67,503	1,395,968	263,626	247,756	73,451	194,152
$25,000 under $30,000	77,618	2,121,710	69,237	1,739,177	257,540	245,441	77,608	299,994	67,696	1,847,267	61,926	1,572,779	240,058	231,486	67,686	245,002
$30,000 under $50,000	145,695	5,595,038	135,415	4,607,189	483,321	467,230	145,425	1,001,567	132,352	5,122,430	124,716	4,331,397	464,003	450,556	132,082	881,746
$50,000 under $100,000	35,129	2,236,891	32,052	1,667,888	119,222	116,713	**41,752	**924,637	32,758	2,081,377	30,627	1,579,933	114,042	112,045	**38,809	**845,892
$100,000 under $200,000	5,585	736,957	4,345	426,311	18,786	16,969	**	**	5,163	687,562	4,104	405,410	18,029	16,364	**	**
$200,000 under $500,000	1,242	354,469	955	137,895	4,293	3,759	**	**	1,092	308,287	856	126,508	3,985	3,521	**	**
$500,000 under $1,000,000	140	96,062	114	24,610	475	400	140	41,792	123	83,825	104	23,856	444	377	123	36,395
$1,000,000 or more	32	71,969	25	5,888	115	83	32	30,099	27	63,361	22	5,288	106	78	27	26,673
Kentucky																
Total	**1,313,657**	**21,723,953**	**1,138,380**	**18,214,928**	**3,357,879**	**3,185,740**	**1,028,269**	**3,206,095**	**754,613**	**16,621,003**	**654,948**	**14,072,507**	**2,573,748**	**2,451,977**	**636,513**	**2,527,250**
Under $5,000	269,423	409,685	229,283	682,746	440,067	421,130	53,017	7,555	60,455	—58,504	48,014	243,705	182,606	175,061	111	1,419
$5,000 under $10,000	287,292	2,135,001	227,441	1,685,417	602,993	545,588	225,668	112,581	121,857	914,412	84,797	640,230	386,009	346,260	70,037	16,870
$10,000 under $15,000	204,175	2,535,091	165,760	1,990,174	535,941	487,793	198,065	217,494	111,995	1,393,777	86,036	1,015,614	376,787	338,809	107,307	89,261
$15,000 under $20,000	139,064	2,445,906	125,043	2,087,539	397,447	381,479	138,733	278,636	94,636	1,667,044	85,874	1,439,288	325,502	315,625	94,305	162,947
$20,000 under $25,000	132,322	2,922,952	124,161	2,591,514	417,244	400,029	132,028	354,504	106,532	2,357,790	102,109	2,130,160	375,084	361,588	106,238	262,703
$25,000 under $30,000	93,807	2,596,260	91,365	2,451,989	321,119	320,531	93,504	363,388	85,160	2,357,195	83,306	2,236,454	309,895	309,307	84,857	316,445
$30,000 under $50,000	152,144	5,646,007	145,271	4,885,425	520,821	513,816	151,912	960,499	141,644	5,263,579	137,175	4,653,189	500,372	493,976	141,412	878,793
$50,000 under $100,000	28,794	1,858,102	24,642	1,263,524	99,640	94,797	**35,167	**824,506	26,419	1,694,359	22,547	1,162,458	96,304	91,897	**32,093	**735,630
$100,000 under $200,000	5,404	701,982	4,403	400,467	17,986	16,470	**	**	4,804	634,778	4,130	380,621	16,843	15,530	**	**
$200,000 under $500,000	1,057	289,871	868	140,261	4,021	3,593	**	**	958	262,115	828	139,076	3,793	3,443	**	**
$500,000 under $1,000,000	135	89,737	108	21,879	467	399	135	43,458	122	81,083	103	21,676	441	381	122	38,721
$1,000,000 or more	40	93,360	35	13,995	133	115	40	43,474	31	53,374	29	10,037	112	100	31	24,660
Louisiana																
Total	**1,630,669**	**30,245,958**	**1,462,855**	**25,675,650**	**4,110,143**	**3,962,760**	**1,285,794**	**5,242,762**	**780,005**	**21,907,197**	**707,592**	**18,963,673**	**2,777,822**	**2,683,452**	**710,935**	**3,983,842**
Under $5,000	340,602	231,229	299,247	782,095	485,601	470,783	69,641	11,549	34,117	—362,448	24,595	182,297	119,439	112,319	102	1,450
$5,000 under $10,000	303,758	2,287,164	264,936	1,956,966	622,194	593,201	241,421	133,059	56,840	426,865	43,678	334,709	184,982	173,585	32,989	9,648
$10,000 under $15,000	224,867	2,743,237	197,863	2,353,145	588,219	555,174	221,084	245,838	95,319	1,164,603	80,124	973,508	352,739	328,207	91,908	69,758
$15,000 under $20,000	176,204	3,062,042	164,079	2,802,489	503,976	489,656	171,808	354,783	100,543	1,751,668	92,312	1,585,670	363,895	353,156	96,147	159,211
$20,000 under $25,000	147,323	3,291,060	132,779	2,837,573	444,192	421,713	146,825	434,800	105,149	2,347,287	98,348	2,093,338	370,481	353,189	104,651	269,842
$25,000 under $30,000	133,569	3,683,650	127,256	3,435,231	409,873	402,955	133,552	552,665	110,142	3,045,300	107,702	2,923,342	372,612	367,425	110,125	419,735
$30,000 under $50,000	233,882	8,924,317	219,231	8,058,448	816,778	804,756	231,116	1,629,263	214,854	8,238,076	206,774	7,620,965	787,822	781,350	212,089	1,448,405
$50,000 under $100,000	57,673	3,599,248	47,923	2,357,632	196,516	185,445	**69,911	**1,698,427	51,992	3,223,584	45,518	2,254,306	186,238	177,437	**62,552	**1,455,292
$100,000 under $200,000	9,645	1,260,688	6,993	613,799	31,881	29,162	**	**	8,386	1,093,910	6,221	548,422	29,615	27,496	**	**
$200,000 under $500,000	2,710	783,924	2,214	375,378	9,435	8,636	**	**	2,291	657,247	2,008	349,148	8,634	8,090	**	**
$500,000 under $1,000,000	351	229,628	266	70,149	1,171	1,009	351	108,572	299	196,485	248	66,505	1,081	944	299	91,771
$1,000,000 or more	85	149,770	68	32,747	307	270	85	73,804	73	124,618	64	31,461	284	254	73	58,731

Footnote(s) at end of table.

Table 4.4—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: Number of returns	Adjusted gross income less deficit	Salaries and wages: Number of returns	Salaries and wages: Amount	Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax: Number of returns	Total income tax: Amount	Joint returns of husbands and wives: Number of returns	Adjusted gross income less deficit	Salaries and wages: Number of returns	Salaries and wages: Amount	Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax: Number of returns	Total income tax: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Maine																
Total	**464,302**	**7,036,368**	**410,190**	**5,841,689**	**1,089,409**	**1,034,815**	**364,003**	**961,013**	**228,286**	**4,905,623**	**205,471**	**4,143,759**	**763,577**	**733,421**	**190,539**	**701,255**
Under $5,000	109,385	271,921	96,307	298,499	179,166	171,173	32,672	4,390	20,516	14,136	16,015	62,581	65,989	60,836	—	—
$5,000 under $10,000	94,907	720,737	80,656	601,016	171,865	155,368	75,692	46,706	26,114	189,460	21,223	161,215	80,628	74,317	11,739	2,511
$10,000 under $15,000	76,574	953,997	65,070	777,969	174,839	160,499	73,899	92,315	33,439	424,320	29,100	344,305	113,527	105,663	31,411	28,367
$15,000 under $20,000	56,057	959,295	50,971	798,430	145,902	139,033	54,901	110,031	37,956	656,533	35,622	567,951	116,517	112,252	37,668	67,426
$20,000 under $25,000	45,715	1,034,607	42,988	938,126	142,279	139,559	45,715	134,650	37,091	843,935	36,012	790,312	129,111	127,751	37,091	102,782
$25,000 under $30,000	31,858	862,310	30,531	794,401	105,262	103,282	31,858	125,367	28,530	774,741	27,491	720,146	100,110	98,130	28,530	107,017
$30,000 under $50,000	40,632	1,497,523	36,298	1,218,211	139,845	137,902	40,100	248,527	36,330	1,342,925	32,989	1,107,171	129,154	127,743	35,798	217,401
$50,000 under $100,000	7,770	501,025	6,267	314,776	25,388	23,784	7,762	118,039	7,081	453,362	6,014	298,617	24,007	22,750	7,073	105,279
$100,000 under $200,000	1,189	158,668	940	78,118	4,128	3,608	1,189	50,857	1,058	143,052	870	71,208	3,866	3,416	1,058	46,249
$200,000 under $500,000	196	53,266	151	18,293	672	559	196	19,673	156	42,999	127	17,138	612	519	156	15,264
$500,000 under $1,000,000	12	8,143	7	1,776	37	27	12	3,387	**15	**20,161	4	1,040	31	24	**15	**8,954
$1,000,000 or more	7	14,875	4	2,074	26	21	7	7,072	**	**	4	2,074	25	20	**	**
Maryland																
Total	**1,880,608**	**38,485,097**	**1,686,909**	**32,082,637**	**4,408,392**	**4,150,455**	**1,619,849**	**6,245,307**	**835,592**	**26,425,916**	**745,906**	**22,113,765**	**2,892,931**	**2,717,540**	**775,359**	**4,564,108**
Under $5,000	328,422	752,672	294,334	812,452	420,445	395,393	130,259	17,446	19,388	—48,620	13,153	78,056	59,049	47,386	93	2,781
$5,000 under $10,000	330,880	2,496,110	286,637	2,072,362	593,195	525,188	281,725	159,285	62,414	482,408	47,643	302,750	219,255	175,002	30,713	6,109
$10,000 under $15,000	269,556	3,345,040	240,363	2,819,165	579,536	527,555	264,218	334,092	86,431	1,071,128	70,884	818,886	280,546	248,830	81,093	69,406
$15,000 under $20,000	210,022	3,659,749	186,663	3,066,112	543,812	503,579	207,278	425,992	88,445	1,564,816	76,422	1,231,003	327,582	299,370	85,701	130,775
$20,000 under $25,000	165,488	3,691,771	155,787	3,407,775	427,983	416,133	164,549	503,723	89,471	1,991,101	84,177	1,862,892	309,672	299,319	88,988	226,399
$25,000 under $30,000	157,555	4,342,779	142,142	3,706,957	486,910	466,786	157,072	607,215	121,931	3,366,294	108,472	2,876,244	418,874	400,248	121,448	437,491
$30,000 under $50,000	307,289	11,755,843	278,288	9,957,611	957,614	934,578	303,542	2,025,334	260,813	9,998,408	245,891	8,888,832	887,622	873,954	260,813	1,657,005
$50,000 under $100,000	98,829	6,248,055	92,486	5,117,699	352,225	338,506	98,642	1,409,506	95,108	5,996,687	89,600	4,979,094	345,242	332,018	**106,260	**1,930,403
$100,000 under $200,000	10,219	1,326,872	8,452	788,683	38,445	35,420	10,219	417,238	9,460	1,227,484	7,977	753,897	37,400	34,563	**	**
$200,000 under $500,000	2,064	578,938	1,541	259,723	7,220	6,436	2,061	226,166	1,881	523,978	1,488	251,663	6,748	6,017	**	**
$500,000 under $1,000,000	207	136,897	159	37,927	743	652	207	56,673	187	122,661	148	35,221	703	623	187	50,534
$1,000,000 or more	77	150,371	57	36,170	264	229	77	62,637	63	129,570	51	35,227	238	210	63	53,205
Massachusetts																
Total	**2,569,614**	**47,531,602**	**2,275,297**	**39,285,599**	**5,678,847**	**5,295,071**	**2,122,330**	**7,736,872**	**1,073,336**	**30,835,443**	**962,462**	**25,852,574**	**3,735,834**	**3,507,994**	**972,196**	**5,202,061**
Under $5,000	515,947	1,153,703	435,820	1,197,744	745,976	667,055	147,232	15,785	49,215	—11,383	31,344	148,092	174,029	130,990	70	1,670
$5,000 under $10,000	453,440	3,427,419	367,172	2,637,095	777,416	677,941	390,331	226,763	88,058	691,569	54,842	356,117	298,460	243,163	47,517	12,777
$10,000 under $15,000	394,709	4,875,865	344,689	4,038,002	724,424	640,573	384,643	513,411	108,105	1,358,594	81,862	924,316	359,352	301,545	101,985	87,239
$15,000 under $20,000	314,976	5,516,758	299,043	5,019,897	690,661	667,004	313,490	717,255	137,529	2,414,351	131,713	2,122,719	456,622	446,432	136,043	228,902
$20,000 under $25,000	257,539	5,720,527	239,748	4,940,618	707,591	681,865	253,693	766,945	161,466	3,582,740	156,050	3,227,047	566,463	552,623	157,620	387,578
$25,000 under $30,000	185,270	5,055,347	176,943	4,660,320	534,347	521,023	185,212	763,816	136,895	3,737,003	133,964	3,563,508	473,167	466,763	136,895	494,838
$30,000 under $50,000	342,611	12,813,122	317,772	10,787,514	1,141,433	1,103,981	**447,267	**4,566,578	298,312	11,128,451	286,026	9,886,238	1,070,150	1,045,345	298,310	1,832,049
$50,000 under $100,000	86,474	5,706,569	78,870	4,209,961	288,938	272,037	**	**	77,105	5,071,340	72,467	3,932,147	273,325	260,276	77,105	1,192,662
$100,000 under $200,000	15,151	1,956,060	12,525	1,278,705	55,756	52,657	**	**	13,658	1,757,657	11,784	1,233,882	52,931	50,651	13,658	554,485
$200,000 under $500,000	3,035	878,946	2,353	400,051	10,721	9,547	**	**	2,601	756,697	2,080	353,860	9,869	8,902	2,601	277,156
$500,000 under $1,000,000	358	233,287	277	78,928	1,236	1,097	358	89,767	304	196,645	254	71,673	1,143	1,031	304	75,302
$1,000,000 or more	104	194,000	85	36,764	348	291	104	76,553	88	151,780	76	32,975	323	273	88	57,402
Michigan																
Total	**3,608,594**	**70,636,226**	**3,216,221**	**61,374,218**	**8,994,396**	**8,565,783**	**2,888,952**	**11,161,004**	**1,846,616**	**52,161,110**	**1,642,111**	**45,742,307**	**6,510,406**	**6,210,096**	**1,655,048**	**8,548,650**
Under $5,000	723,641	1,403,053	636,446	1,603,603	1,011,858	948,031	178,322	24,429	80,208	—51,588	49,760	216,047	279,669	234,511	2,851	4,877
$5,000 under $10,000	576,015	4,186,613	446,685	3,110,776	1,181,837	1,041,412	433,868	215,635	168,589	1,265,232	111,606	804,788	568,913	492,509	75,882	17,637
$10,000 under $15,000	462,293	5,725,451	400,550	4,689,674	1,080,794	1,003,522	439,670	531,229	182,024	2,300,787	139,966	1,625,623	635,770	573,918	166,566	140,412
$15,000 under $20,000	391,319	6,842,113	354,492	5,868,450	1,029,233	981,469	385,263	794,035	216,996	3,813,636	195,096	3,183,300	758,370	722,833	214,214	356,407
$20,000 under $25,000	393,183	8,883,965	371,652	7,961,091	1,067,625	1,040,039	391,788	1,199,452	262,039	5,913,899	248,840	5,326,339	858,358	836,007	260,809	691,689
$25,000 under $30,000	266,788	7,347,036	255,310	6,732,725	851,098	843,218	265,891	1,049,719	212,642	5,875,319	204,263	5,389,525	757,608	753,218	211,745	765,928
$30,000 under $50,000	627,647	23,721,936	598,033	21,715,956	2,177,683	2,138,297	626,687	4,050,540	567,312	21,503,562	545,992	19,922,303	2,076,600	2,043,041	566,420	3,573,470
$50,000 under $100,000	147,710	9,074,965	135,924	7,493,145	519,793	501,306	147,468	2,087,216	138,354	8,425,832	130,662	7,237,127	503,982	488,353	138,112	1,921,491
$100,000 under $200,000	15,975	2,053,704	13,633	1,420,726	59,928	55,142	15,975	657,900	14,997	1,926,583	12,799	1,340,291	57,723	53,327	14,997	607,844
$200,000 under $500,000	3,562	979,813	3,118	623,402	12,996	12,010	3,559	376,712	3,050	827,555	2,781	553,383	11,972	11,117	3,047	316,102
$500,000 under $1,000,000	375	248,146	312	122,048	1,283	1,118	375	102,753	331	218,466	287	114,737	1,197	1,061	331	91,781
$1,000,000 or more	86	169,433	66	32,623	268	219	86	71,362	74	141,826	59	28,846	244	201	74	61,012

Footnote(s) at end of table.

Table 4.4—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: Number of returns	Adjusted gross income less deficit	Salaries and wages: Number of returns	Salaries and wages: Amount	Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax: Number of returns	Total income tax: Amount	Joint returns of husbands and wives: Number of returns	Adjusted gross income less deficit	Salaries and wages: Number of returns	Salaries and wages: Amount	Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax: Number of returns	Total income tax: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Minnesota																
Total	**1,742,787**	**31,438,056**	**1,511,221**	**26,692,541**	**4,064,521**	**3,814,336**	**1,362,769**	**4,732,989**	**836,230**	**22,317,462**	**727,300**	**19,021,331**	**2,880,576**	**2,745,615**	**694,545**	**3,517,299**
Under $5,000	385,054	589,186	322,545	983,994	586,505	539,607	109,603	13,523	56,557	—217,373	32,387	247,484	186,155	172,263	1,021	2,660
$5,000 under $10,000	290,444	2,158,766	225,114	1,562,951	575,320	486,806	220,124	123,611	86,982	632,212	60,286	388,804	301,837	255,283	27,349	5,992
$10,000 under $15,000	255,329	3,181,388	208,841	2,530,731	521,068	479,286	231,184	305,994	87,078	1,089,982	69,404	803,362	294,549	277,077	69,009	58,826
$15,000 under $20,000	189,483	3,248,537	166,381	2,723,764	470,855	435,553	185,728	377,989	102,393	1,768,892	86,271	1,427,382	359,917	331,155	100,273	157,731
$20,000 under $25,000	168,723	3,748,247	156,971	3,345,898	428,598	415,731	165,180	512,980	91,899	2,039,357	85,500	1,784,718	315,598	309,669	88,356	216,504
$25,000 under $30,000	130,724	3,586,519	124,547	3,075,034	399,980	393,042	128,834	501,264	107,834	2,963,818	102,098	2,510,465	369,546	362,609	105,964	381,331
$30,000 under $50,000	257,802	9,660,916	246,622	8,609,385	848,258	837,492	256,891	1,567,951	240,991	9,024,741	233,431	8,150,579	824,114	815,672	240,080	1,438,794
$50,000 under $100,000	54,299	3,413,560	50,437	2,707,241	191,124	187,083	**65,006	**1,256,501	52,103	3,272,046	48,596	2,604,480	187,400	183,359	**62,303	**1,195,230
$100,000 under $200,000	9,054	1,193,064	8,284	859,386	35,651	33,523	**	**	8,655	1,141,327	7,931	818,965	34,592	32,510	**	**
$200,000 under $500,000	1,656	462,030	1,295	230,875	6,390	5,537	**	**	1,548	434,324	1,230	224,442	6,156	5,389	**	**
$500,000 under $1,000,000	161	105,807	140	42,072	567	501	161	40,184	141	91,883	126	39,618	528	469	141	34,466
$1,000,000 or more	58	90,036	44	21,211	205	175	58	32,992	49	76,253	40	21,031	184	160	49	25,764
Mississippi																
Total	**870,306**	**13,095,420**	**794,599**	**11,244,162**	**2,371,809**	**2,255,609**	**639,140**	**1,864,190**	**437,846**	**9,563,704**	**397,221**	**8,228,456**	**1,551,859**	**1,470,049**	**372,415**	**1,469,959**
Under $5,000	186,925	138,495	172,141	502,464	353,867	339,756	34,619	7,926	28,854	—235,606	21,320	92,320	96,628	88,147	994	917
$5,000 under $10,000	219,201	1,605,263	194,863	1,400,160	578,395	541,425	145,592	68,545	61,964	468,770	49,525	361,605	230,952	208,485	28,037	7,615
$10,000 under $15,000	131,897	1,611,938	118,586	1,408,728	357,965	337,371	128,254	137,704	64,133	801,949	58,533	713,279	232,202	217,277	62,042	50,263
$15,000 under $20,000	92,746	1,604,854	85,912	1,453,234	289,523	276,318	91,578	172,514	69,648	1,216,401	65,464	1,120,355	248,547	238,544	68,480	116,791
$20,000 under $25,000	78,661	1,752,349	72,613	1,564,866	250,316	238,348	78,618	218,901	64,606	1,439,270	60,628	1,303,730	223,320	213,375	64,601	165,528
$25,000 under $30,000	56,504	1,543,270	54,419	1,402,916	187,479	180,817	56,383	217,235	51,937	1,417,130	50,732	1,299,137	179,300	173,312	51,816	193,234
$30,000 under $50,000	83,883	3,082,645	79,803	2,623,744	284,565	276,144	83,636	531,375	78,046	2,872,674	75,524	2,486,767	274,548	267,987	77,799	486,724
$50,000 under $100,000	16,593	1,078,710	13,228	578,136	56,163	53,127	**19,725	**400,994	15,236	986,993	12,646	558,867	53,708	51,265	**18,013	**357,231
$100,000 under $200,000	3,161	424,910	2,499	217,457	10,944	9,983	**	**	2,789	377,500	2,352	205,633	10,273	9,481	**	**
$200,000 under $500,000	658	184,254	476	79,224	2,333	2,100	658	77,009	565	159,642	444	74,578	2,136	1,968	565	64,500
$500,000 under $1,000,000	63	40,703	48	9,865	209	175	63	17,284	**68	**58,982	44	9,156	198	166	**68	**27,156
$1,000,000 or more	14	28,028	11	3,368	50	45	14	14,702	**	**	9	3,029	47	42	**	**
Missouri																
Total	**1,982,401**	**34,913,980**	**1,721,795**	**28,757,905**	**4,802,398**	**4,466,982**	**1,581,365**	**5,562,671**	**1,001,051**	**24,924,626**	**871,327**	**20,979,183**	**3,397,786**	**3,190,414**	**852,437**	**4,130,410**
Under $5,000	379,681	605,575	317,359	888,411	608,545	562,512	96,759	12,410	58,506	—118,333	32,328	200,671	206,449	182,852	176	1,961
$5,000 under $10,000	407,432	2,983,471	325,026	2,278,939	891,202	768,122	308,930	158,581	128,778	972,222	93,646	657,037	469,916	400,917	56,164	14,227
$10,000 under $15,000	302,300	3,682,504	264,569	3,080,125	695,356	646,918	289,213	339,604	130,018	1,597,154	111,755	1,363,055	416,616	391,524	116,873	100,857
$15,000 under $20,000	222,300	3,849,810	207,287	3,403,764	582,986	548,432	220,940	445,989	130,131	2,285,575	120,767	2,029,799	454,444	425,348	128,771	209,321
$20,000 under $25,000	190,129	4,276,560	167,414	3,578,735	513,580	489,502	185,819	569,204	135,428	3,046,061	120,226	2,601,710	441,817	424,362	131,118	354,452
$25,000 under $30,000	148,221	4,047,080	135,055	3,408,848	417,211	395,980	147,435	615,981	121,865	3,328,405	112,521	2,840,504	375,333	359,835	121,079	471,318
$30,000 under $50,000	263,426	9,784,189	248,424	8,521,972	857,408	837,882	263,401	1,752,393	235,742	8,798,986	226,852	7,889,676	812,951	799,102	235,717	1,528,572
$50,000 under $100,000	58,449	3,768,684	48,318	2,601,207	198,228	183,560	**68,868	**1,668,510	51,140	3,295,148	45,396	2,455,993	184,731	174,195	**60,539	**1,449,702
$100,000 under $200,000	8,371	1,131,039	6,515	664,270	30,447	27,518	**	**	7,537	1,021,981	6,125	627,431	28,405	25,934	**	**
$200,000 under $500,000	1,787	498,506	1,581	245,549	6,422	5,710	**	**	1,655	462,175	1,493	233,415	6,220	5,578	**	**
$500,000 under $1,000,000	233	152,129	193	50,631	766	644	**	**	192	124,357	171	48,133	686	586	**	**
$1,000,000 or more	72	134,433	54	35,454	247	202	**	**	59	110,895	47	31,759	218	181	**	**
Montana																
Total	**334,208**	**5,311,128**	**272,396**	**4,281,544**	**847,761**	**788,710**	**251,360**	**766,912**	**176,090**	**3,864,025**	**146,620**	**3,183,996**	**622,964**	**586,534**	**140,041**	**583,365**
Under $5,000	71,281	—42,540	51,150	161,779	123,175	113,458	16,994	2,086	15,199	—173,239	8,650	44,830	53,224	47,056	180	803
$5,000 under $10,000	72,474	534,408	57,825	404,606	170,147	149,591	50,506	26,971	22,869	168,784	17,230	124,497	92,163	81,273	6,386	2,181
$10,000 under $15,000	48,889	617,726	37,949	454,330	113,398	101,212	44,224	52,717	27,221	347,955	20,766	248,539	84,590	77,423	24,489	21,083
$15,000 under $20,000	35,862	617,632	29,753	486,953	98,019	92,016	34,719	68,547	21,719	377,884	18,011	301,695	71,090	68,089	20,576	32,748
$20,000 under $25,000	33,511	753,379	30,343	674,321	97,492	95,015	33,471	101,160	22,753	512,276	21,301	472,491	83,603	82,192	22,713	57,566
$25,000 under $30,000	24,995	688,379	24,283	598,350	81,024	79,422	24,604	95,798	21,095	585,014	20,916	534,464	76,591	74,989	20,704	74,325
$30,000 under $50,000	37,605	1,408,684	33,577	1,126,286	131,817	127,878	37,488	228,614	36,344	1,362,856	32,582	1,090,708	130,129	126,303	36,340	219,673
$50,000 under $100,000	8,421	542,150	6,662	283,005	28,384	26,220	8,184	123,352	7,750	497,825	6,331	275,809	27,316	25,346	7,513	110,156
$100,000 under $200,000	961	123,188	690	66,240	3,617	3,252	961	39,442	948	121,452	681	65,704	3,596	3,239	948	38,744
$200,000 under $500,000	191	52,329	150	22,486	630	593	191	20,978	177	49,412	140	22,113	607	574	177	19,731
$500,000 under $1,000,000	14	9,047	11	1,802	47	45	14	4,214	11	7,061	9	1,760	44	42	11	3,322
$1,000,000 or more	4	6,746	3	1,386	11	8	4	3,033	4	6,746	3	1,386	11	8	4	3,033

Footnote(s) at end of table.

Table 4.4—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: Number of returns	All returns: Adjusted gross income less deficit	All returns: Salaries and wages: Number of returns	All returns: Salaries and wages: Amount	All returns: Total number of exemptions	All returns: Number of exemptions *other* than age or blindness	All returns: Total income tax: Number of returns	All returns: Total income tax: Amount	Joint returns of husbands and wives: Number of returns	Joint returns: Adjusted gross income less deficit	Joint returns: Salaries and wages: Number of returns	Joint returns: Salaries and wages: Amount	Joint returns: Total number of exemptions	Joint returns: Number of exemptions *other* than age or blindness	Joint returns: Total income tax: Number of returns	Joint returns: Total income tax: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Nebraska																
Total	**665,447**	**11,068,804**	**553,538**	**8,900,727**	**1,661,699**	**1,531,622**	**519,285**	**1,662,412**	**348,798**	**8,011,045**	**278,111**	**6,438,086**	**1,243,650**	**1,152,460**	**286,102**	**1,253,667**
Under $5,000	132,630	—125,663	98,914	355,221	229,711	208,232	30,610	4,329	31,034	—352,914	16,179	115,525	107,643	97,698	84	777
$5,000 under $10,000	135,972	1,048,146	114,811	824,385	252,558	220,832	108,849	68,721	35,550	283,739	22,756	164,726	125,395	106,214	17,235	4,895
$10,000 under $15,000	102,464	1,282,521	84,003	925,916	233,429	208,462	92,643	113,324	44,041	546,982	33,060	330,106	161,495	142,743	37,156	26,501
$15,000 under $20,000	75,131	1,328,916	62,583	1,022,378	217,381	197,423	73,287	142,977	47,093	836,610	35,422	590,695	172,349	154,646	45,249	71,922
$20,000 under $25,000	65,139	1,464,872	59,555	1,249,633	196,278	188,098	62,259	178,413	52,188	1,171,636	47,433	998,126	174,581	167,230	49,950	128,335
$25,000 under $30,000	55,762	1,530,813	47,653	1,202,933	189,932	180,081	53,926	211,896	46,791	1,265,228	41,896	1,056,313	171,108	164,471	44,955	162,432
$30,000 under $50,000	78,481	2,917,122	70,221	2,378,012	273,487	265,573	77,989	491,820	74,044	2,759,238	66,466	2,287,274	265,356	259,047	73,552	454,061
$50,000 under $100,000	16,549	1,056,187	13,199	639,503	57,374	52,573	16,423	247,286	15,081	968,613	12,437	601,041	54,942	50,657	14,965	222,506
$100,000 under $200,000	2,771	366,134	2,157	218,099	9,652	8,690	2,751	123,572	2,468	326,390	2,032	209,471	8,957	8,144	2,448	107,904
$200,000 under $500,000	478	130,756	388	66,337	1,672	1,464	478	51,278	444	121,276	377	65,165	1,611	1,426	444	47,543
$500,000 under $1,000,000	55	34,877	43	12,958	174	151	55	13,618	**64	**64,247	42	12,293	167	146	**64	**26,792
$1,000,000 or more	15	34,122	11	5,350	51	43	15	15,179	**	**	11	5,350	46	38	**	**
Nevada																
Total	**404,971**	**7,511,175**	**364,768**	**6,337,098**	**907,033**	**856,738**	**337,798**	**1,271,268**	**180,182**	**4,892,577**	**160,709**	**4,146,155**	**592,651**	**557,511**	**161,521**	**865,140**
Under $5,000	72,078	67,756	61,153	233,394	97,132	92,812	26,959	5,619	7,621	—91,366	4,825	47,940	24,415	20,820	62	1,404
$5,000 under $10,000	84,228	632,920	76,075	575,788	178,644	160,774	66,272	31,728	26,937	218,989	22,187	181,463	85,961	71,681	18,068	3,415
$10,000 under $15,000	65,960	828,456	62,142	773,824	134,365	126,356	63,207	80,876	22,940	294,194	20,622	257,753	70,539	66,638	21,888	19,323
$15,000 under $20,000	44,042	761,061	39,846	648,840	88,069	83,298	42,980	95,201	16,706	293,604	14,132	245,747	54,366	50,406	15,644	26,085
$20,000 under $25,000	40,244	909,495	36,135	777,639	97,970	92,275	40,187	133,489	19,855	451,277	18,889	411,151	66,576	65,118	19,849	50,395
$25,000 under $30,000	27,111	746,214	23,912	628,495	82,472	80,214	27,106	104,446	23,021	634,131	20,808	543,492	76,399	74,141	23,016	83,939
$30,000 under $50,000	54,781	2,067,984	51,290	1,777,071	177,707	172,401	54,691	366,379	49,068	1,852,976	47,004	1,656,970	167,277	163,121	48,978	319,559
$50,000 under $100,000	13,741	847,970	12,078	653,291	42,064	40,803	13,610	196,482	11,736	725,323	10,375	565,261	39,304	38,403	11,718	161,620
$100,000 under $200,000	2,046	268,880	1,575	154,519	6,479	5,906	2,046	91,732	1,720	226,089	1,418	144,171	5,965	5,528	1,720	73,457
$200,000 under $500,000	584	170,446	451	79,123	1,694	1,526	584	69,900	462	133,692	361	62,900	1,475	1,333	462	56,165
$500,000 under $1,000,000	106	73,041	76	21,594	304	261	106	33,580	80	54,306	62	18,594	262	227	80	24,608
$1,000,000 or more	50	136,951	35	13,521	133	112	50	61,837	36	99,361	26	10,713	112	95	36	45,169
New Hampshire																
Total	**419,914**	**7,419,295**	**372,228**	**6,301,627**	**1,004,584**	**942,913**	**340,142**	**1,161,289**	**209,464**	**5,383,190**	**188,062**	**4,603,203**	**729,626**	**688,288**	**189,229**	**874,742**
Under $5,000	73,305	123,257	57,701	124,261	96,310	86,372	12,160	1,117	7,637	—10,159	2,864	12,416	23,541	19,445	*11	*122
$5,000 under $10,000	88,453	676,272	75,315	566,946	168,527	145,890	71,015	42,912	23,587	177,999	17,491	124,865	76,578	60,507	11,509	3,165
$10,000 under $15,000	64,543	787,613	59,576	689,874	129,903	119,563	64,218	81,817	23,654	292,911	19,783	225,030	80,507	71,837	23,329	18,145
$15,000 under $20,000	52,201	917,671	48,791	827,598	139,514	132,005	52,201	110,370	31,473	568,157	30,309	515,162	111,783	105,828	31,473	55,305
$20,000 under $25,000	44,312	996,191	39,368	876,929	139,307	133,482	43,544	129,476	34,008	768,226	32,460	725,196	119,480	117,486	33,852	91,703
$25,000 under $30,000	28,519	778,758	27,336	728,125	100,098	99,314	28,473	113,490	25,640	700,788	24,887	664,339	95,383	94,599	25,594	96,677
$30,000 under $50,000	54,822	2,028,551	52,249	1,763,786	181,446	179,191	54,776	361,970	50,573	1,861,383	48,926	1,634,368	174,190	172,610	50,573	320,722
$50,000 under $100,000	11,735	774,581	10,176	540,292	42,480	40,674	11,731	195,438	11,182	740,586	9,826	532,409	41,705	40,010	11,178	184,231
$100,000 under $200,000	1,659	209,385	1,442	126,287	5,774	5,361	1,659	70,484	1,407	177,934	1,264	113,459	5,367	5,015	1,407	61,038
$200,000 under $500,000	317	87,816	237	44,505	1,059	909	317	36,785	263	71,384	219	43,424	940	812	263	28,326
$500,000 under $1,000,000	38	25,453	29	8,801	129	119	38	11,148	30	20,236	25	8,312	115	106	30	9,026
$1,000,000 or more	10	13,746	8	4,223	37	33	10	6,282	10	13,746	8	4,223	37	33	10	6,282
New Jersey																
Total	**3,271,589**	**67,805,914**	**2,939,353**	**57,509,515**	**7,846,255**	**7,344,530**	**2,736,769**	**11,682,015**	**1,523,092**	**47,834,351**	**1,381,210**	**40,735,791**	**5,321,905**	**4,970,004**	**1,417,919**	**8,658,293**
Under $5,000	575,809	1,328,528	497,304	1,233,300	782,994	724,340	147,374	19,487	40,927	—8,347	26,215	105,936	134,397	113,938	74	1,061
$5,000 under $10,000	549,655	4,176,988	456,160	3,299,234	1,106,107	977,144	456,801	247,789	127,480	1,032,490	92,887	680,235	452,792	378,224	76,689	21,369
$10,000 under $15,000	488,717	6,085,892	428,992	5,074,063	1,088,980	997,226	482,831	607,322	163,610	2,064,353	134,944	1,521,778	549,919	487,597	157,724	130,216
$15,000 under $20,000	365,214	6,338,914	334,978	5,472,041	815,024	752,878	363,910	800,388	159,971	2,791,214	144,247	2,329,937	531,176	478,011	158,667	261,779
$20,000 under $25,000	304,050	6,802,470	289,254	6,140,140	831,134	793,441	301,520	949,772	186,863	4,197,609	178,039	3,769,146	643,507	608,800	184,333	486,195
$25,000 under $30,000	260,570	7,098,771	244,139	6,271,152	802,971	771,258	260,089	1,056,569	193,234	5,270,789	180,716	4,724,707	712,244	682,025	192,753	689,769
$30,000 under $50,000	529,511	20,068,461	507,144	17,712,849	1,717,039	1,658,992	526,610	3,557,721	468,607	17,860,477	454,289	16,071,349	1,623,227	1,576,568	465,706	3,049,765
$50,000 under $100,000	169,327	10,789,086	155,984	9,042,873	598,645	574,287	168,904	2,580,526	156,029	9,965,549	146,003	8,485,084	575,757	553,890	155,606	2,337,045
$100,000 under $200,000	23,035	2,992,702	20,441	2,128,874	83,177	76,370	23,035	984,525	21,128	2,743,581	19,226	1,967,551	79,519	73,010	21,128	898,723
$200,000 under $500,000	4,970	1,405,190	4,346	843,499	17,654	16,305	**5,528	**722,694	4,604	1,297,854	4,088	810,782	17,007	15,783	**5,097	**652,349
$500,000 under $1,000,000	564	377,094	473	178,482	1,965	1,797	**	**	497	331,499	431	164,194	1,840	1,701	**	**
$1,000,000 or more	167	341,818	138	113,010	565	492	167	155,222	142	287,283	125	105,091	520	457	142	130,023

Footnote(s) at end of table.

Table 4.4—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: Number of returns	All returns: Adjusted gross income less deficit	All returns: Salaries and wages: Number of returns	All returns: Salaries and wages: Amount	All returns: Total number of exemptions	All returns: Number of exemptions *other* than age or blindness	All returns: Total income tax: Number of returns	All returns: Total income tax: Amount	Joint returns of husbands and wives: Number of returns	Joint returns: Adjusted gross income less deficit	Joint returns: Salaries and wages: Number of returns	Joint returns: Salaries and wages: Amount	Joint returns: Total number of exemptions	Joint returns: Number of exemptions *other* than age or blindness	Joint returns: Total income tax: Number of returns	Joint returns: Total income tax: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
New Mexico																
Total	**537,209**	**8,734,949**	**472,287**	**7,394,449**	**1,393,147**	**1,333,127**	**404,380**	**1,292,499**	**273,275**	**6,422,073**	**244,851**	**5,552,622**	**1,003,228**	**966,736**	**231,392**	**989,483**
Under $5,000	121,322	143,105	103,473	274,991	194,631	185,220	21,057	4,452	20,326	—62,851	15,414	72,567	66,793	61,304	321	2,160
$5,000 under $10,000	109,656	792,327	95,066	670,686	247,689	235,742	81,850	42,407	29,619	222,710	25,333	182,479	125,009	121,304	12,411	3,954
$10,000 under $15,000	76,377	939,937	65,032	774,993	206,461	192,018	73,506	80,908	38,525	476,225	31,360	388,308	146,174	136,621	35,654	28,140
$15,000 under $20,000	59,917	1,036,760	51,348	832,789	183,483	169,593	59,036	111,879	38,450	673,805	33,662	542,775	146,825	136,413	37,651	60,893
$20,000 under $25,000	53,591	1,195,737	49,096	1,061,648	164,158	163,122	53,249	158,389	40,241	900,403	37,696	815,828	142,858	141,822	39,899	105,047
$25,000 under $30,000	34,940	957,779	34,479	911,393	123,773	122,751	34,624	130,984	32,619	893,063	32,164	845,350	121,440	120,418	32,309	118,721
$30,000 under $50,000	64,066	2,322,965	59,205	2,063,769	213,684	208,535	63,951	395,496	57,572	2,106,487	55,425	1,942,322	197,212	194,726	57,457	349,261
$50,000 under $100,000	15,099	961,701	12,904	664,114	51,839	49,576	14,866	228,913	13,953	884,798	12,190	628,233	49,931	47,877	13,720	205,419
$100,000 under $200,000	1,850	239,369	1,421	102,751	6,208	5,451	1,850	77,366	1,667	212,699	1,375	100,920	5,916	5,259	1,667	86,660
$200,000 under $500,000	338	94,693	225	28,650	1,055	977	338	37,493	258	70,505	198	26,488	920	862	258	27,823
$500,000 under $1,000,000	39	26,012	29	5,542	120	102	39	12,796	**45	**44,229	26	5,121	110	95	**45	**21,384
$1,000,000 or more	14	24,564	9	3,125	46	40	14	11,416	**	**	8	2,232	40	35	**	**
New York																
Total	**7,198,063**	**142,546,792**	**6,348,834**	**116,192,120**	**17,181,704**	**16,093,910**	**5,899,008**	**23,092,422**	**3,000,897**	**91,528,867**	**2,693,076**	**75,692,565**	**10,807,709**	**10,154,139**	**2,696,065**	**15,497,320**
Under $5,000	1,305,775	2,511,001	1,101,851	3,051,143	1,967,457	1,839,298	340,893	55,384	135,519	—270,189	88,027	443,734	465,417	400,352	1,863	7,348
$5,000 under $10,000	1,295,903	9,552,717	1,071,340	7,445,114	2,544,125	2,226,868	998,242	541,398	250,595	1,910,003	185,548	1,209,462	880,590	714,083	104,944	27,074
$10,000 under $15,000	1,135,993	14,055,712	986,079	11,575,383	2,476,981	2,288,860	1,114,391	1,406,224	328,581	4,153,108	265,474	3,009,370	1,198,041	1,084,102	313,814	246,924
$15,000 under $20,000	865,522	15,124,261	779,870	12,865,587	2,088,300	1,951,969	860,547	1,863,733	361,738	6,372,901	327,332	5,439,363	1,299,981	1,218,495	356,763	577,265
$20,000 under $25,000	689,832	15,462,532	644,427	13,628,210	1,961,283	1,895,227	685,831	2,075,812	407,907	9,148,793	388,799	8,254,711	1,512,016	1,468,016	405,517	1,006,958
$25,000 under $30,000	518,572	14,195,338	488,177	12,570,083	1,584,595	1,534,447	515,086	1,981,189	356,610	9,802,942	339,781	8,766,718	1,296,654	1,259,823	354,767	1,225,791
$30,000 under $50,000	1,021,630	38,531,979	955,814	33,099,593	3,337,866	3,211,137	1,020,728	6,431,464	839,191	31,885,579	807,622	28,595,627	3,008,537	2,925,899	839,019	5,034,600
$50,000 under $100,000	297,951	19,275,654	267,255	14,788,328	990,084	935,660	296,666	4,272,743	264,319	17,052,631	241,646	13,487,985	934,187	887,142	263,175	3,706,909
$100,000 under $200,000	50,195	6,552,556	40,973	4,234,200	173,127	159,356	49,963	1,886,697	42,479	5,568,151	37,045	3,834,177	159,617	149,177	42,266	1,582,549
$200,000 under $500,000	13,693	3,874,485	10,823	2,055,923	47,864	42,457	13,667	1,311,102	11,554	3,268,493	9,865	1,892,148	43,738	39,264	**13,248	**1,520,244
$500,000 under $1,000,000	2,099	1,409,542	1,563	506,814	7,061	6,111	**2,994	**1,266,675	1,715	1,146,949	1,381	452,895	6,359	5,573	**	**
$1,000,000 or more	898	2,001,016	662	371,742	2,961	2,520	**	**	689	1,489,507	556	306,374	2,572	2,213	689	561,657
North Carolina																
Total	**2,382,695**	**37,691,845**	**2,178,218**	**32,509,520**	**5,792,550**	**5,524,065**	**1,828,179**	**5,251,618**	**1,204,852**	**28,789,390**	**1,098,756**	**24,758,570**	**4,059,948**	**3,869,345**	**1,039,013**	**4,272,296**
Under $5,000	544,933	1,025,734	476,601	1,243,914	817,898	763,137	140,830	17,268	48,941	—56,479	30,170	111,438	155,188	131,518	*118	*345
$5,000 under $10,000	486,376	3,645,302	439,785	3,182,839	1,039,939	971,193	346,357	191,922	152,715	1,184,852	125,743	942,196	504,491	455,035	73,807	24,853
$10,000 under $15,000	385,276	4,674,809	348,643	3,993,742	903,594	837,936	377,921	438,286	160,561	1,966,076	138,075	1,520,330	568,905	516,489	155,329	117,957
$15,000 under $20,000	279,352	4,820,889	260,762	4,259,421	787,267	766,654	277,224	525,057	197,388	3,435,325	182,446	3,013,946	652,363	635,398	195,260	330,426
$20,000 under $25,000	223,056	5,019,645	215,000	4,670,593	708,185	690,761	222,984	629,479	200,879	4,529,216	197,601	4,306,229	675,668	661,524	200,807	546,143
$25,000 under $30,000	155,713	4,220,894	147,153	3,636,050	477,246	460,850	155,051	586,379	143,572	3,896,199	138,454	3,429,921	460,185	447,069	143,072	520,740
$30,000 under $50,000	245,077	9,181,588	233,863	8,095,860	841,390	823,099	245,077	1,468,907	240,815	9,000,358	231,732	8,095,390	829,897	815,437	240,815	1,425,134
$50,000 under $100,000	52,252	3,367,630	46,647	2,456,552	179,945	176,855	**62,552	**1,327,465	49,981	3,221,201	45,350	2,422,244	177,352	174,262	49,805	740,851
$100,000 under $200,000	8,778	1,111,367	8,117	672,480	30,722	27,999	**	**	8,292	1,047,866	7,645	632,005	29,903	27,291	8,292	343,838
$200,000 under $500,000	1,699	459,592	1,490	246,636	5,766	5,069	**	**	1,548	417,559	1,395	235,099	5,448	4,848	1,548	162,426
$500,000 under $1,000,000	142	93,052	126	34,837	459	400	142	36,268	123	80,797	115	33,187	416	366	123	31,085
$1,000,000 or more	41	71,342	31	16,594	139	112	41	30,587	37	66,422	30	16,584	132	108	37	28,498
North Dakota																
Total	**276,798**	**4,531,195**	**217,422**	**3,325,446**	**687,848**	**629,532**	**200,084**	**704,196**	**135,149**	**3,208,531**	**109,359**	**2,399,752**	**489,723**	**455,806**	**111,798**	**511,745**
Under $5,000	63,587	—68,298	45,085	121,658	114,234	108,267	5,906	1,184	9,711	—135,473	4,854	39,892	40,795	40,499	*13	*621
$5,000 under $10,000	51,930	384,717	38,588	281,032	101,031	82,771	40,218	22,095	12,659	98,359	8,416	68,137	49,181	39,933	*4,697	*694
$10,000 under $15,000	40,525	500,330	32,925	391,430	97,050	88,378	36,531	42,956	19,195	239,085	15,373	179,334	65,756	60,588	15,954	13,223
$15,000 under $20,000	28,349	489,331	21,183	283,077	72,184	62,316	26,758	49,118	16,386	279,876	13,057	170,576	56,384	50,353	15,549	21,433
$20,000 under $25,000	27,054	611,851	23,102	469,084	84,812	78,676	25,770	74,626	22,767	516,858	19,337	387,410	78,959	73,345	21,483	56,732
$25,000 under $30,000	21,787	593,650	19,559	493,505	71,032	69,130	21,787	86,409	16,229	443,694	14,663	372,383	60,961	59,721	16,229	57,326
$30,000 under $50,000	34,148	1,278,452	30,135	962,360	116,113	111,973	33,990	226,914	29,831	1,111,335	27,265	870,873	108,141	104,663	29,796	190,215
$50,000 under $100,000	7,948	519,611	5,735	225,203	26,390	23,431	7,654	121,827	7,039	453,380	5,327	217,133	24,734	22,276	6,745	100,525
$100,000 under $200,000	1,273	162,833	962	78,469	4,343	4,008	1,273	55,003	1,162	150,197	932	75,937	4,192	3,877	1,162	50,134
$200,000 under $500,000	185	49,909	139	17,425	625	553	185	20,025	**170	**51,220	126	15,876	587	523	**170	**20,840
$500,000 under $1,000,000	**12	**8,809	**9	**2,202	**34	**29	**12	**4,040	**	**	**9	**2,202	**33	**28	**	**
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**

Footnote(s) at end of table.

Table 4.4—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: Number of returns	Adjusted gross income less deficit	Salaries and wages: Number of returns	Salaries and wages: Amount	Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax: Number of returns	Total income tax: Amount	Joint returns of husbands and wives: Number of returns	Adjusted gross income less deficit	Salaries and wages: Number of returns	Salaries and wages: Amount	Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax: Number of returns	Total income tax: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Ohio																
Total	**4,460,585**	**81,753,172**	**3,949,718**	**70,412,882**	**10,721,707**	**10,109,192**	**3,688,186**	**13,119,616**	**2,118,513**	**56,803,300**	**1,899,597**	**49,271,815**	**7,421,532**	**7,031,669**	**1,908,196**	**9,431,249**
Under $5,000	879,545	1,804,252	737,891	1,922,923	1,272,522	1,178,859	259,577	29,803	103,883	—8,248	66,305	311,973	368,495	317,159	978	1,570
$5,000 under $10,000	723,656	5,385,455	569,864	4,059,737	1,437,143	1,218,539	589,111	316,047	193,384	1,487,141	138,175	957,118	675,936	552,550	103,859	24,515
$10,000 under $15,000	658,470	8,165,503	576,446	6,915,967	1,391,933	1,280,599	650,763	847,769	219,481	2,715,014	177,808	2,074,272	741,699	667,745	211,774	177,218
$15,000 under $20,000	567,905	9,969,196	520,446	8,848,761	1,378,870	1,321,407	564,216	1,300,835	275,404	4,870,510	250,854	4,259,899	922,387	889,704	271,715	482,606
$20,000 under $25,000	481,904	10,777,658	459,275	9,954,767	1,384,457	1,353,482	479,867	1,501,495	312,279	7,011,750	302,099	6,554,102	1,092,826	1,068,810	310,242	831,285
$25,000 under $30,000	368,522	10,144,237	350,376	9,200,595	1,206,837	1,177,035	366,397	1,513,686	299,719	8,286,834	288,505	7,557,069	1,085,844	1,060,974	297,594	1,138,820
$30,000 under $50,000	631,955	23,468,679	605,965	21,222,335	2,139,447	2,097,065	630,815	4,196,884	576,786	21,453,106	555,689	19,641,588	2,045,869	2,010,029	575,646	3,727,435
$50,000 under $100,000	124,497	7,767,544	109,505	5,793,778	426,494	405,377	123,404	1,893,406	116,521	7,279,935	104,008	5,593,658	409,864	392,230	115,428	1,749,034
$100,000 under $200,000	19,058	2,461,036	15,625	1,566,186	67,056	61,511	18,966	796,047	16,604	2,135,630	14,205	1,465,322	62,694	57,936	16,513	673,605
$200,000 under $500,000	4,436	1,250,906	3,803	762,816	14,824	13,512	4,433	480,394	3,912	1,102,382	3,479	705,602	13,983	12,870	3,909	420,778
$500,000 under $1,000,000	482	318,869	403	125,566	1,620	1,393	482	132,668	414	274,108	364	115,668	1,478	1,283	414	113,751
$1,000,000 or more	155	239,837	119	39,452	504	413	155	110,580	126	195,138	106	35,544	457	379	126	90,434
Oklahoma																
Total	**1,264,654**	**23,465,746**	**1,094,154**	**18,974,904**	**3,035,824**	**2,828,178**	**993,751**	**3,941,238**	**667,699**	**17,073,748**	**572,687**	**13,920,630**	**2,233,709**	**2,077,730**	**557,895**	**2,963,489**
Under $5,000	265,196	159,721	226,784	762,653	424,995	409,207	63,853	16,774	56,118	—295,232	38,553	241,548	174,323	163,395	500	6,482
$5,000 under $10,000	217,605	1,614,965	180,209	1,364,279	457,072	405,179	159,934	87,066	75,560	565,322	57,026	465,320	255,317	217,507	31,720	8,989
$10,000 under $15,000	185,384	2,301,528	158,675	2,001,133	387,877	345,430	181,002	228,149	76,194	936,861	60,063	742,779	236,507	204,861	72,126	60,694
$15,000 under $20,000	142,269	2,498,317	123,390	2,056,735	404,776	367,481	136,737	267,620	92,442	1,624,045	81,863	1,373,883	327,358	299,129	88,120	142,535
$20,000 under $25,000	123,238	2,724,472	112,266	2,303,267	325,253	312,749	122,221	370,562	75,751	1,687,322	72,291	1,509,765	267,079	259,615	74,734	192,780
$25,000 under $30,000	100,264	2,710,321	89,555	2,404,012	294,231	280,906	100,252	394,100	78,136	2,114,129	70,564	1,911,296	259,814	250,574	78,124	279,163
$30,000 under $50,000	174,863	6,492,184	161,209	5,453,895	569,906	551,997	173,937	1,099,869	163,633	6,073,433	152,091	5,148,086	552,902	535,833	162,726	1,006,878
$50,000 under $100,000	45,107	2,926,186	34,170	1,771,125	137,266	124,907	**53,351	**1,080,893	40,591	2,618,567	32,953	1,715,724	128,703	118,528	**47,768	**942,233
$100,000 under $200,000	8,264	1,106,367	6,316	598,497	26,568	23,551	**	**	7,197	967,458	5,767	560,605	24,530	21,971	**	**
$200,000 under $500,000	2,066	562,003	1,300	173,070	6,598	5,693	2,066	230,899	1,741	470,317	1,264	171,931	6,013	5,324	1,741	186,565
$500,000 under $1,000,000	308	206,936	223	61,721	987	837	308	90,203	261	175,354	201	57,577	895	770	261	74,942
$1,000,000 or more	90	162,746	57	24,516	295	241	90	75,103	75	136,171	51	22,119	268	223	75	62,229
Oregon																
Total	**1,092,321**	**19,019,784**	**921,447**	**15,259,080**	**2,703,882**	**2,517,837**	**815,123**	**2,759,921**	**585,638**	**14,136,546**	**481,956**	**11,458,340**	**2,020,891**	**1,875,651**	**481,277**	**2,111,669**
Under $5,000	248,780	300,060	203,380	532,831	382,019	361,667	44,231	8,052	46,223	—141,323	28,215	121,884	151,086	138,220	248	2,572
$5,000 under $10,000	180,105	1,360,804	137,936	1,009,187	399,757	343,681	124,524	68,105	63,053	488,208	39,789	296,809	232,487	189,102	19,795	5,999
$10,000 under $15,000	158,827	1,962,185	129,260	1,464,378	379,981	332,229	146,686	174,186	75,091	936,731	49,845	567,815	266,336	227,669	63,504	50,125
$15,000 under $20,000	128,622	2,261,337	112,071	1,859,798	347,436	327,574	127,579	239,236	81,788	1,441,329	70,215	1,144,777	272,558	256,660	80,933	127,411
$20,000 under $25,000	112,598	2,510,322	100,565	2,119,977	344,113	331,019	109,714	298,199	82,980	1,845,388	75,162	1,610,848	295,370	284,961	81,294	193,513
$25,000 under $30,000	80,124	2,187,397	76,397	2,032,419	252,625	249,463	79,926	303,071	69,186	1,894,739	67,245	1,813,450	236,894	234,930	68,988	250,507
$30,000 under $50,000	144,982	5,418,224	131,770	4,484,496	471,910	455,094	144,390	903,957	131,871	4,929,392	122,663	4,200,277	446,623	432,037	131,279	792,844
$50,000 under $100,000	33,203	2,134,705	26,364	1,382,431	109,250	102,183	**37,972	**722,769	31,024	1,981,580	25,516	1,357,974	104,454	98,576	**35,136	**654,508
$100,000 under $200,000	4,133	549,813	2,966	251,705	13,434	11,990	**	**	3,597	473,388	2,636	228,605	11,983	10,758	**	**
$200,000 under $500,000	846	233,325	653	100,494	3,046	2,686	**	**	745	205,663	598	96,766	2,827	2,512	**	**
$500,000 under $1,000,000	74	48,024	63	14,813	236	193	74	20,068	60	39,170	55	12,957	211	177	60	16,432
$1,000,000 or more	27	53,587	22	6,551	75	58	27	22,276	20	42,279	17	6,178	62	49	20	17,757
Pennsylvania																
Total	**4,876,941**	**88,600,787**	**4,318,856**	**74,672,086**	**11,437,424**	**10,770,773**	**3,996,814**	**14,279,634**	**2,351,934**	**62,232,851**	**2,139,992**	**53,479,674**	**7,984,652**	**7,599,324**	**2,123,194**	**10,440,288**
Under $5,000	952,015	2,045,243	815,578	2,156,321	1,309,709	1,222,529	254,600	29,251	90,777	—44,614	62,110	264,701	284,994	260,145	84	1,184
$5,000 under $10,000	852,342	6,408,666	690,746	4,994,666	1,682,213	1,469,493	693,267	379,731	249,415	1,930,504	190,281	1,334,541	847,467	723,535	130,049	38,301
$10,000 under $15,000	734,766	9,162,004	639,705	7,691,019	1,530,103	1,407,071	716,853	937,853	254,519	3,256,834	217,863	2,573,467	843,092	772,513	240,683	222,376
$15,000 under $20,000	601,382	10,517,929	545,412	8,979,867	1,455,623	1,376,988	599,673	1,330,257	314,712	5,539,697	290,190	4,783,012	1,013,220	969,415	313,411	558,623
$20,000 under $25,000	539,794	12,105,934	513,551	11,035,165	1,570,953	1,538,090	536,720	1,650,151	392,822	8,836,730	375,928	8,151,951	1,368,057	1,344,579	390,169	1,048,627
$25,000 under $30,000	376,503	10,323,211	361,573	9,402,941	1,209,683	1,185,268	376,078	1,529,602	315,654	8,659,385	306,133	8,031,190	1,106,860	1,087,387	315,229	1,199,380
$30,000 under $50,000	657,529	24,515,911	610,637	21,211,091	2,130,520	2,055,431	657,068	4,418,359	587,918	21,958,124	564,928	19,742,865	2,005,048	1,952,399	587,504	3,854,060
$50,000 under $100,000	135,125	8,610,071	118,178	6,394,413	448,921	424,557	135,122	2,143,893	121,743	7,772,980	110,918	6,009,603	421,955	402,513	121,741	1,901,862
$100,000 under $200,000	22,142	2,871,936	18,949	1,863,702	80,241	74,041	22,094	994,694	19,749	2,574,247	17,547	1,735,626	75,928	70,642	**23,723	**1,327,932
$200,000 under $500,000	4,648	1,312,711	3,980	735,944	17,080	15,283	4,644	529,567	4,024	1,127,651	3,590	658,516	15,828	14,299	**	**
$500,000 under $1,000,000	535	352,797	428	151,869	1,838	1,582	535	155,897	465	304,536	396	143,667	1,710	1,493	465	134,231
$1,000,000 or more	160	374,374	119	55,088	540	440	160	180,378	136	316,777	108	50,535	493	404	136	153,712

Footnote(s) at end of table.

Table 4.4—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																
Total	**410,136**	**6,865,456**	**365,374**	**5,766,621**	**929,567**	**877,248**	**334,512**	**1,021,670**	**188,789**	**4,875,552**	**170,703**	**4,159,133**	**645,486**	**612,542**	**171,083**	**771,080**
Under $5,000	90,060	223,575	80,092	218,243	114,796	107,861	33,317	3,151	6,554	987	4,138	16,008	23,106	18,766	**	**
$5,000 under $10,000	76,798	545,162	62,415	410,922	148,086	132,544	59,958	31,649	20,293	146,530	16,228	101,218	67,703	59,085	**11,182	**3,509
$10,000 under $15,000	64,713	794,819	56,137	641,943	115,795	106,103	64,313	84,625	17,527	217,837	15,179	182,143	56,997	52,780	17,127	13,610
$15,000 under $20,000	50,913	869,966	45,601	740,444	137,940	127,833	49,510	95,410	33,887	578,538	30,008	508,403	112,608	104,448	32,484	53,029
$20,000 under $25,000	41,717	940,178	40,434	851,099	126,358	122,593	41,542	124,098	31,748	719,368	30,646	649,478	108,106	105,847	31,573	87,348
$25,000 under $30,000	25,963	707,436	24,834	620,056	87,199	86,446	25,957	99,281	23,355	637,381	22,226	555,444	84,417	83,664	23,349	85,389
$30,000 under $50,000	47,964	1,786,897	45,080	1,604,407	155,955	153,444	**59,869	**560,908	44,156	1,646,881	42,142	1,503,119	150,443	148,500	**55,325	**507,739
$50,000 under $100,000	9,919	626,142	8,911	466,060	35,920	33,467	**	**	9,362	591,825	8,354	435,755	34,855	32,701	**	**
$100,000 under $200,000	1,679	217,959	1,528	147,259	6,112	5,716	**	**	1,552	202,480	1,465	143,099	5,951	5,577	**	**
$200,000 under $500,000	364	105,131	310	54,147	1,236	1,098	**	**	312	89,383	285	52,423	1,136	1,034	**	**
$500,000 under $1,000,000	35	24,143	24	9,680	126	102	35	9,539	**43	**44,343	24	9,680	122	100	**43	**20,456
$1,000,000 or more	11	24,050	8	2,362	44	41	11	13,010	**	**	8	2,362	42	40	**	**
South Carolina																
Total	**1,207,987**	**19,107,075**	**1,114,768**	**16,796,682**	**2,952,234**	**2,839,502**	**963,020**	**2,614,959**	**599,474**	**13,701,817**	**553,105**	**12,023,323**	**2,045,331**	**1,969,623**	**524,905**	**1,968,355**
Under $5,000	250,887	505,962	225,468	645,860	417,275	398,900	59,593	8,128	37,837	—42,534	30,054	108,201	118,402	113,177	*78	*186
$5,000 under $10,000	267,602	2,031,792	235,390	1,781,139	535,181	497,143	218,337	121,302	73,110	564,086	58,773	447,588	251,060	223,882	40,699	10,946
$10,000 under $15,000	197,397	2,446,683	188,617	2,232,669	461,537	446,005	195,129	234,302	87,690	1,078,796	82,126	933,808	276,763	265,542	85,422	72,409
$15,000 under $20,000	139,105	2,437,923	128,900	2,201,574	388,104	373,707	137,306	267,867	86,181	1,516,410	78,308	1,353,354	310,441	298,630	84,391	129,993
$20,000 under $25,000	125,283	2,808,359	121,112	2,599,126	409,174	403,872	125,191	336,447	105,374	2,359,799	103,717	2,232,372	374,793	372,006	105,282	260,516
$25,000 under $30,000	64,057	1,747,826	60,514	1,538,220	202,102	195,308	63,955	247,458	51,758	1,414,438	50,390	1,278,611	184,432	178,725	51,656	186,800
$30,000 under $50,000	133,222	4,744,753	127,562	4,265,631	435,107	425,435	133,085	757,014	128,959	4,604,222	123,589	4,170,327	429,133	420,883	128,822	726,206
$50,000 under $100,000	25,861	1,616,184	23,535	1,154,378	87,714	84,774	25,861	378,408	24,414	1,521,454	22,660	1,139,081	85,301	83,145	24,414	348,749
$100,000 under $200,000	3,893	521,875	3,104	286,795	13,696	12,376	3,883	165,760	3,546	475,506	2,973	276,344	12,817	11,759	3,536	150,542
$200,000 under $500,000	598	174,746	492	71,439	2,067	1,734	598	67,917	531	153,133	448	65,372	1,923	1,634	531	58,679
$500,000 under $1,000,000	66	42,669	60	16,064	232	213	66	18,384	62	40,325	57	14,956	226	209	62	17,123
$1,000,000 or more	16	28,303	14	3,787	45	35	16	11,970	12	16,181	10	3,310	40	31	12	6,207
South Dakota																
Total	**277,975**	**4,005,436**	**213,132**	**2,950,305**	**732,024**	**670,156**	**191,797**	**559,387**	**154,716**	**2,921,891**	**120,062**	**2,257,815**	**549,992**	**511,148**	**111,357**	**417,905**
Under $5,000	70,914	—55,954	52,697	171,641	144,239	130,122	13,726	1,719	19,055	—152,174	11,658	61,054	72,115	63,897	*44	*198
$5,000 under $10,000	57,407	446,216	44,193	319,259	141,828	123,113	36,000	19,831	25,858	196,064	19,200	141,976	85,952	76,457	8,339	2,177
$10,000 under $15,000	42,224	517,328	28,085	322,087	107,362	93,000	39,604	42,945	23,059	285,418	15,018	170,607	81,902	72,160	20,439	15,259
$15,000 under $20,000	30,592	536,230	22,277	335,132	81,213	77,776	26,679	53,442	20,261	356,677	15,142	220,722	66,186	63,503	17,102	28,312
$20,000 under $25,000	24,202	548,240	21,790	436,928	79,414	76,300	24,040	67,425	18,722	425,207	16,902	359,724	73,184	70,820	18,560	45,388
$25,000 under $30,000	19,397	531,014	17,088	425,593	65,401	63,604	19,224	74,446	17,441	476,157	15,905	392,727	62,239	61,057	17,268	62,527
$30,000 under $50,000	27,427	1,037,682	22,557	692,965	92,193	87,572	26,721	174,753	25,041	940,997	21,859	668,669	88,937	85,158	24,335	156,549
$50,000 under $100,000	4,963	304,343	3,741	179,529	17,682	16,295	4,954	73,266	4,526	272,186	3,741	179,529	16,940	15,858	4,517	63,070
$100,000 under $200,000	711	97,344	583	44,597	2,260	2,005	711	34,170	635	86,927	533	41,102	2,147	1,903	635	30,035
$200,000 under $500,000	128	34,526	115	21,811	413	353	128	14,195	112	30,541	99	20,943	378	323	112	12,461
$500,000 under $1,000,000	**10	**8,468	**6	**762	**19	**16	**10	**3,197	6	3,891	5	762	12	12	6	1,930
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	—	—	—	—	—	—
Tennessee																
Total	**1,756,287**	**28,327,146**	**1,588,948**	**24,723,867**	**4,487,013**	**4,289,638**	**1,313,249**	**4,230,166**	**912,010**	**20,895,617**	**819,911**	**18,244,930**	**3,107,431**	**2,975,877**	**763,663**	**3,266,511**
Under $5,000	391,724	496,798	342,872	846,996	670,757	647,011	61,856	6,295	65,310	—144,376	45,563	193,351	211,092	196,261	50	611
$5,000 under $10,000	355,221	2,666,896	308,761	2,301,827	841,055	777,524	253,876	123,136	132,774	991,440	108,756	831,849	437,776	404,485	63,531	16,641
$10,000 under $15,000	273,863	3,346,544	248,080	2,902,143	669,070	633,863	269,938	316,361	120,532	1,481,396	106,640	1,251,289	397,500	375,368	117,123	97,498
$15,000 under $20,000	213,102	3,715,418	202,456	3,310,609	601,724	583,241	209,722	421,900	137,979	2,412,225	130,546	2,115,176	469,258	455,001	136,120	224,415
$20,000 under $25,000	163,953	3,675,550	159,209	3,512,338	478,129	472,254	162,917	488,446	124,457	2,803,189	120,110	2,653,114	410,587	404,712	123,817	333,954
$25,000 under $30,000	118,830	3,256,137	109,639	2,940,910	370,886	361,392	116,759	472,638	103,390	2,833,976	98,115	2,653,408	346,747	340,733	101,319	386,968
$30,000 under $50,000	192,147	7,105,987	175,477	6,125,981	696,669	664,516	191,693	1,222,853	183,855	6,775,115	170,520	5,921,949	682,103	654,754	183,401	1,133,399
$50,000 under $100,000	38,298	2,424,644	35,079	1,861,800	126,706	120,271	**46,273	**1,088,280	35,512	2,259,753	32,794	1,758,924	122,434	116,640	**43,116	**991,860
$100,000 under $200,000	7,347	985,506	5,774	600,279	25,686	23,651	**	**	6,565	889,988	5,383	565,427	23,954	22,291	**	**
$200,000 under $500,000	1,587	437,515	1,416	258,006	5,610	5,278	**	**	1,450	401,073	1,319	241,986	5,313	5,039	**	**
$500,000 under $1,000,000	154	101,524	128	37,820	517	454	154	42,121	130	85,003	113	33,716	471	418	130	35,895
$1,000,000 or more	61	114,629	57	25,158	204	183	61	48,135	56	106,834	52	24,742	196	175	56	45,270

Footnote(s) at end of table.

Table 4.4—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																
Total	**6,159,130**	**121,797,130**	**5,596,763**	**103,832,131**	**15,341,660**	**14,664,854**	**4,955,496**	**22,051,118**	**3,076,140**	**87,924,898**	**2,766,331**	**74,611,065**	**10,862,090**	**10,357,559**	**2,698,024**	**16,625,976**
Under $5,000	1,156,719	1,171,306	1,020,140	3,008,870	1,842,313	1,746,858	263,760	57,017	183,601	—919,418	135,688	733,670	629,936	577,158	3,274	23,604
$5,000 under $10,000	1,176,664	8,901,501	1,031,832	7,778,589	2,549,332	2,339,181	900,936	496,693	326,203	2,568,153	246,263	1,957,186	1,233,462	1,076,385	156,875	40,234
$10,000 under $15,000	878,853	10,881,129	803,989	9,639,338	1,976,900	1,869,464	861,872	1,073,380	350,781	4,406,143	309,540	3,658,910	1,206,001	1,119,623	339,092	283,770
$15,000 under $20,000	685,720	11,891,786	624,032	10,646,258	1,815,167	1,742,647	678,599	1,422,950	377,871	6,617,285	341,153	5,799,537	1,328,620	1,276,514	370,750	627,588
$20,000 under $25,000	565,227	12,694,696	539,156	11,667,997	1,586,614	1,551,585	561,132	1,790,834	354,476	7,973,198	338,044	7,382,632	1,266,505	1,243,778	350,572	922,854
$25,000 under $30,000	483,090	13,233,685	463,972	12,554,602	1,576,466	1,542,756	481,215	1,946,077	395,490	10,841,419	381,364	10,324,966	1,421,944	1,392,604	393,807	1,461,242
$30,000 under $50,000	890,940	33,840,976	836,463	29,702,903	2,902,236	2,832,634	887,695	6,171,848	788,479	30,033,899	749,672	26,847,073	2,722,360	2,664,323	785,696	5,273,496
$50,000 under $100,000	264,727	17,060,411	233,659	13,260,838	898,218	860,685	263,321	4,226,170	249,560	16,043,831	224,665	12,737,047	873,088	839,309	248,329	3,908,462
$100,000 under $200,000	42,377	5,555,187	32,687	3,365,679	144,899	134,981	42,160	1,922,617	37,036	4,850,493	30,021	3,141,852	134,879	126,986	36,993	1,642,852
$200,000 under $500,000	12,283	3,529,714	9,033	1,571,174	41,452	37,135	12,276	1,479,089	10,563	3,020,290	8,296	1,458,695	38,028	34,529	10,556	1,256,653
$500,000 under $1,000,000	1,779	1,191,490	1,280	381,119	5,671	4,921	1,779	559,245	1,478	987,976	1,156	350,540	5,151	4,542	1,478	455,615
$1,000,000 or more	751	1,845,250	520	254,766	2,392	2,007	751	905,197	602	1,501,629	469	218,957	2,116	1,808	602	729,606
Utah																
Total	**553,101**	**9,820,324**	**495,455**	**8,490,059**	**1,333,181**	**1,568,222**	**420,368**	**1,272,984**	**311,907**	**7,663,463**	**271,442**	**6,588,254**	**1,299,452**	**1,248,957**	**259,448**	**1,002,622**
Under $5,000	118,665	125,415	104,898	314,254	202,796	193,791	29,321	3,754	20,026	—104,935	13,376	85,643	85,433	80,809	79	837
$5,000 under $10,000	90,091	663,668	77,306	530,941	219,626	203,920	57,804	29,892	33,241	263,524	25,284	199,596	137,007	127,742	10,810	2,908
$10,000 under $15,000	79,362	973,114	69,877	845,963	199,718	187,341	72,493	82,694	39,290	487,152	32,953	407,225	143,294	133,344	33,442	27,622
$15,000 under $20,000	63,409	1,120,801	53,394	930,494	216,622	204,813	61,288	115,329	39,500	703,421	29,642	518,474	174,500	162,691	37,379	55,664
$20,000 under $25,000	55,411	1,240,576	51,525	1,108,895	197,609	192,058	55,093	135,830	41,903	934,018	38,765	824,945	177,331	171,780	41,585	83,514
$25,000 under $30,000	46,940	1,288,941	45,164	1,201,536	191,600	188,358	45,913	151,999	42,136	1,157,738	41,109	1,092,616	184,394	181,901	41,109	128,112
$30,000 under $50,000	81,854	3,028,444	78,281	2,671,699	334,234	329,824	81,335	432,751	79,571	2,941,806	76,104	2,613,085	329,015	324,605	79,052	414,211
$50,000 under $100,000	15,054	952,002	13,075	685,218	61,310	59,185	14,823	181,252	14,065	890,276	12,345	650,951	59,121	57,395	13,834	165,174
$100,000 under $200,000	1,861	252,586	1,575	139,669	8,010	7,496	**2,225	**110,738	1,775	239,439	1,533	136,174	7,815	7,342	**2,098	**100,484
$200,000 under $500,000	381	107,197	308	48,982	1,388	1,219	**	**	340	95,857	286	47,871	1,299	1,148	**	**
$500,000 under $1,000,000	48	31,879	34	6,713	182	149	48	13,319	41	27,190	30	6,097	169	138	41	11,278
$1,000,000 or more	25	35,701	18	5,695	86	68	25	15,427	19	27,977	15	5,578	74	62	19	12,820
Vermont																
Total	**212,912**	**3,304,333**	**189,665**	**2,725,350**	**499,980**	**466,856**	**171,118**	**467,193**	**102,683**	**2,347,453**	**90,394**	**1,959,091**	**364,801**	**338,663**	**88,141**	**344,669**
Under $5,000	51,125	94,991	41,793	114,658	72,069	63,706	18,736	1,524	6,688	—9,783	2,165	14,385	24,866	19,198	*121	*48
$5,000 under $10,000	40,740	303,157	36,770	269,607	78,114	69,642	33,958	19,644	12,267	89,262	10,679	75,892	40,374	32,798	*5,825	*1,866
$10,000 under $15,000	32,241	396,986	28,977	339,811	61,845	55,384	29,947	39,775	10,931	137,463	9,095	109,301	38,138	32,856	9,606	8,306
$15,000 under $20,000	27,314	472,366	26,136	414,373	73,836	71,029	27,128	54,354	17,907	309,647	17,290	272,262	59,724	58,040	17,721	30,051
$20,000 under $25,000	20,977	468,976	19,169	392,117	74,352	72,285	20,856	56,240	17,846	399,193	16,345	336,018	68,035	65,968	17,846	44,110
$25,000 under $30,000	13,964	381,256	13,778	350,452	48,929	48,364	13,964	55,831	12,841	352,796	12,841	336,565	47,055	46,490	12,841	50,553
$30,000 under $50,000	21,147	782,890	18,619	633,833	72,820	69,081	21,125	138,372	19,510	718,441	18,033	618,151	69,890	67,081	19,488	123,118
$50,000 under $100,000	4,798	307,404	3,932	172,432	15,883	15,409	4,798	70,322	4,147	262,373	3,467	158,457	14,731	14,408	4,147	57,810
$100,000 under $200,000	517	67,594	428	31,408	1,849	1,695	517	21,382	464	61,543	417	31,405	1,718	1,570	484	19,704
$200,000 under $500,000	74	19,389	*54	*5,440	233	221	74	6,116	**82	**26,518	*54	*5,440	221	215	**82	**9,103
$500,000 under $1,000,000	15	9,324	9	1,219	50	40	15	3,633	**	**	8	1,215	49	39	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Virginia																
Total	**2,260,055**	**43,046,505**	**2,025,104**	**36,778,528**	**5,226,850**	**4,992,757**	**1,850,663**	**6,840,192**	**1,086,390**	**30,819,404**	**990,154**	**26,573,886**	**3,601,812**	**3,454,942**	**1,003,326**	**5,109,774**
Under $5,000	430,432	818,311	374,183	951,963	589,460	567,996	102,859	12,091	34,317	—68,392	24,351	141,209	109,822	97,872	74	836
$5,000 under $10,000	408,923	3,123,372	341,663	2,580,427	783,487	703,274	340,510	191,504	97,720	761,077	70,515	538,136	326,624	277,398	60,446	16,083
$10,000 under $15,000	339,644	4,168,291	302,521	3,708,954	739,357	702,620	331,507	404,227	133,780	1,660,118	120,137	1,461,247	442,916	424,679	127,502	105,673
$15,000 under $20,000	253,835	4,426,927	228,922	3,850,229	627,472	594,391	253,253	529,676	142,902	2,502,271	131,438	2,182,565	467,111	446,829	142,320	238,064
$20,000 under $25,000	203,019	4,506,326	192,175	3,952,119	539,925	522,118	198,603	588,507	137,906	3,064,515	132,009	2,704,475	445,328	436,764	133,490	337,179
$25,000 under $30,000	180,025	4,937,316	171,573	4,536,927	529,079	523,853	180,025	718,783	138,823	3,800,616	133,709	3,557,721	470,269	466,785	138,823	500,027
$30,000 under $50,000	328,669	12,454,867	308,385	11,041,454	1,029,315	1,007,677	**443,834	**4,343,095	293,502	11,151,089	278,726	10,056,756	965,618	946,216	**400,617	**3,874,302
$50,000 under $100,000	103,975	6,582,352	95,724	5,084,574	347,938	333,574	**	**	96,866	6,151,766	89,813	4,899,920	335,151	322,645	**	**
$100,000 under $200,000	9,279	1,192,597	8,170	774,189	33,432	30,943	**	**	8,679	1,114,335	7,792	748,546	32,241	29,915	**	**
$200,000 under $500,000	1,978	581,620	1,580	246,360	6,499	5,569	**	**	1,673	483,861	1,477	237,082	5,947	5,177	**	**
$500,000 under $1,000,000	204	135,009	153	31,439	657	553	**	**	168	111,153	139	30,182	596	505	**	**
$1,000,000 or more	72	119,515	55	19,893	229	189	72	52,308	54	86,996	48	16,046	189	157	54	37,610

Footnote(s) at end of table.

Table 4.4—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: Number of returns	All returns: Adjusted gross income less deficit	All returns: Salaries and wages: Number of returns	All returns: Salaries and wages: Amount	All returns: Total number of exemptions	All returns: Number of exemptions *other* than age or blindness	All returns: Total income tax: Number of returns	All returns: Total income tax: Amount	Joint returns of husbands and wives: Number of returns	Joint returns: Adjusted gross income less deficit	Joint returns: Salaries and wages: Number of returns	Joint returns: Salaries and wages: Amount	Joint returns: Total number of exemptions	Joint returns: Number of exemptions *other* than age or blindness	Joint returns: Total income tax: Number of returns	Joint returns: Total income tax: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Washington																
Total	**1,804,378**	**35,549,382**	**1,573,239**	**29,772,250**	**4,232,567**	**3,946,925**	**1,507,277**	**5,986,644**	**857,566**	**24,020,812**	**733,896**	**20,273,493**	**2,955,776**	**2,745,016**	**760,066**	**4,137,369**
Under $5,000	318,634	492,512	282,258	876,749	469,069	437,479	89,318	11,495	40,921	—197,955	26,548	234,135	147,305	130,513	568	708
$5,000 under $10,000	320,865	2,394,852	264,176	1,906,641	583,064	522,800	263,604	148,773	73,169	557,347	52,373	373,017	258,558	223,546	26,319	7,710
$10,000 under $15,000	239,243	2,984,542	191,789	2,362,473	529,093	452,019	234,510	298,405	90,512	1,116,332	60,698	709,398	311,757	253,703	65,779	65,553
$15,000 under $20,000	195,245	3,430,066	167,690	2,866,499	494,262	461,554	191,976	393,143	104,842	1,855,093	87,176	1,479,824	350,642	322,942	101,573	165,757
$20,000 under $25,000	169,751	3,801,891	147,049	3,136,513	419,728	387,579	169,282	558,837	98,443	2,194,088	84,371	1,785,263	309,088	283,843	97,974	265,998
$25,000 under $30,000	171,960	4,693,819	160,135	4,195,247	483,950	477,303	170,640	714,604	122,365	3,357,315	115,312	3,055,426	417,898	411,251	121,045	453,518
$30,000 under $50,000	302,645	11,268,510	284,525	9,850,621	967,174	934,250	302,143	2,050,418	251,409	9,414,299	238,619	8,362,733	892,786	861,486	251,134	1,613,602
$50,000 under $100,000	76,138	4,778,936	67,861	3,649,331	251,519	241,824	75,910	1,181,648	66,839	4,176,890	61,496	3,377,982	234,500	226,722	66,611	998,271
$100,000 under $200,000	8,181	1,098,057	6,246	633,076	29,285	27,258	**9,699	**548,937	7,542	1,011,042	5,948	624,633	28,201	26,421	**8,896	**497,488
$200,000 under $500,000	1,521	428,130	1,342	242,438	4,784	4,315	**	**	1,357	384,806	1,208	221,912	4,458	4,091	**	**
$500,000 under $1,000,000	143	94,361	125	35,280	460	395	143	43,942	123	80,370	110	32,881	423	364	123	37,400
$1,000,000 or more	52	83,706	43	17,383	179	149	52	36,443	44	71,184	37	16,290	160	134	44	31,363
West Virginia																
Total	**672,335**	**11,383,805**	**597,978**	**9,889,638**	**1,701,572**	**1,620,465**	**517,970**	**1,768,101**	**378,161**	**8,768,740**	**335,052**	**7,617,440**	**1,296,011**	**1,242,781**	**320,162**	**1,413,698**
Under $5,000	148,699	316,591	127,234	336,317	244,618	234,795	31,760	5,351	26,622	39,810	15,272	76,656	90,927	85,393	*948	*1,704
$5,000 under $10,000	115,633	840,430	93,046	661,707	251,577	223,609	82,710	41,506	45,843	332,655	34,150	239,455	154,809	139,995	17,842	4,142
$10,000 under $15,000	95,002	1,156,584	82,589	968,267	236,941	217,390	91,472	105,675	47,892	596,476	40,094	471,250	173,447	158,261	44,535	38,117
$15,000 under $20,000	82,133	1,437,356	72,778	1,253,727	219,830	208,394	81,907	171,283	53,948	953,337	48,552	835,244	179,957	173,057	53,722	98,166
$20,000 under $25,000	75,466	1,683,488	72,733	1,603,920	239,525	235,201	75,461	225,111	61,376	1,370,399	60,052	1,311,861	216,010	212,921	61,371	169,493
$25,000 under $30,000	53,115	1,461,682	51,402	1,342,963	180,260	177,093	53,110	221,045	45,521	1,258,403	43,813	1,150,157	159,443	156,276	45,521	184,857
$30,000 under $50,000	85,359	3,084,001	83,270	2,857,380	271,100	269,890	84,739	566,263	81,148	2,922,554	79,064	2,720,917	266,053	264,853	80,528	524,602
$50,000 under $100,000	14,054	886,359	12,630	624,527	48,044	45,489	13,937	231,153	13,322	845,303	11,946	588,427	46,452	43,944	13,206	218,809
$100,000 under $200,000	2,344	304,890	1,849	165,466	7,842	6,928	2,344	105,790	2,018	262,161	1,699	153,766	7,214	6,515	2,018	89,887
$200,000 under $500,000	470	134,978	397	64,126	1,632	1,508	470	56,041	421	119,765	366	59,104	1,515	1,413	421	49,120
$500,000 under $1,000,000	45	29,982	36	7,338	160	132	45	12,923	38	25,631	32	7,073	145	121	38	11,325
$1,000,000 or more	15	47,464	14	3,902	43	36	15	25,959	12	42,245	12	3,531	39	32	12	23,475
Wisconsin																
Total	**1,968,860**	**35,292,069**	**1,740,665**	**29,581,943**	**4,874,116**	**4,581,738**	**1,531,576**	**5,211,578**	**983,224**	**25,950,984**	**882,461**	**21,777,429**	**3,564,933**	**3,364,528**	**867,305**	**3,940,141**
Under $5,000	457,599	1,035,780	389,604	1,029,545	712,305	630,353	93,546	11,129	65,794	81,338	46,578	165,505	230,981	183,151	6	138
$5,000 under $10,000	293,182	2,165,613	227,316	1,598,891	549,037	475,345	236,570	128,227	68,703	538,532	50,267	358,761	245,224	205,361	31,874	9,483
$10,000 under $15,000	261,631	3,252,299	234,273	2,768,483	547,284	512,159	250,605	327,058	95,165	1,200,022	79,343	912,230	324,233	297,129	87,456	73,437
$15,000 under $20,000	232,614	4,042,997	211,615	3,410,751	617,548	580,276	229,546	472,536	138,203	2,425,463	127,363	2,042,888	477,653	451,753	135,135	221,772
$20,000 under $25,000	216,972	4,856,397	209,533	4,371,779	680,227	655,702	216,908	636,790	154,841	3,472,627	148,999	3,080,042	583,650	559,657	154,777	393,092
$25,000 under $30,000	158,695	4,326,872	144,542	3,705,220	557,405	543,329	156,598	565,397	138,977	3,793,825	126,921	3,244,088	527,770	515,258	136,880	464,000
$30,000 under $50,000	288,266	10,780,075	271,906	9,534,262	1,000,268	985,243	288,017	1,834,620	265,476	9,979,992	253,307	8,908,662	972,444	959,091	265,227	1,666,790
$50,000 under $100,000	50,266	3,185,849	43,472	2,207,572	173,397	165,495	**59,615	**1,163,434	47,154	2,967,850	41,438	2,129,689	167,561	160,070	**55,803	**1,061,545
$100,000 under $200,000	7,952	1,053,460	6,959	682,679	30,759	28,569	**	**	7,324	969,044	6,838	666,128	29,718	27,898	**	**
$200,000 under $500,000	1,512	416,412	1,304	225,708	5,309	4,772	**	**	1,440	396,816	1,278	224,495	5,166	4,698	**	**
$500,000 under $1,000,000	133	85,112	109	35,448	460	395	133	33,640	116	74,347	102	33,890	426	369	116	28,774
$1,000,000 or more	38	91,203	32	11,605	117	100	38	38,746	31	51,126	27	11,051	107	93	31	21,109
Wyoming																
Total	**217,036**	**4,440,706**	**197,823**	**3,700,961**	**522,007**	**500,797**	**177,283**	**784,306**	**110,726**	**3,166,949**	**98,503**	**2,618,725**	**378,204**	**366,342**	**97,350**	**573,329**
Under $5,000	42,701	43,873	40,115	123,830	59,915	57,669	12,188	1,934	5,681	—53,878	3,672	16,444	20,042	18,549	*59	*343
$5,000 under $10,000	30,025	224,772	24,570	170,049	56,783	47,643	24,203	14,044	8,045	58,176	6,208	38,444	24,456	21,210	3,707	1,641
$10,000 under $15,000	28,046	345,930	25,345	303,459	63,781	61,183	26,335	32,158	12,811	161,692	10,525	132,556	41,142	39,348	11,100	9,665
$15,000 under $20,000	23,697	417,870	21,516	362,518	60,909	59,610	22,971	46,911	13,469	237,254	12,016	214,160	45,315	44,553	12,743	20,584
$20,000 under $25,000	19,455	439,861	18,385	414,366	56,262	55,938	18,748	61,203	10,633	241,066	10,147	229,984	42,056	41,732	9,926	25,563
$25,000 under $30,000	22,141	599,100	21,105	556,354	61,501	60,333	22,133	96,099	14,984	407,675	14,110	378,419	51,762	51,178	14,977	57,268
$30,000 under $50,000	40,433	1,477,511	37,628	1,280,311	126,263	123,585	40,224	260,690	35,084	1,289,218	32,917	1,130,176	117,724	115,684	34,875	214,943
$50,000 under $100,000	8,862	566,018	7,914	370,688	30,673	29,366	8,813	143,472	8,535	545,428	7,771	365,826	30,202	28,938	8,486	136,389
$100,000 under $200,000	1,277	168,485	979	87,505	4,662	4,384	**1,604	**101,352	1,150	151,265	890	82,927	4,373	4,170	1,143	47,478
$200,000 under $500,000	335	98,457	226	25,675	1,044	894	**	**	282	82,174	213	24,010	940	803	282	38,478
$500,000 under $1,000,000	49	31,821	33	4,689	162	148	49	15,470	**52	**44,878	28	4,466	142	135	**52	**20,978
$1,000,000 or more	15	27,009	7	1,518	52	44	15	10,972	**	**	6	1,315	50	42	**	**

Footnote(s) at end of table.

Table 4.4—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]																
Total	**482,932**	**5,960,671**	**480,708**	**6,133,666**	**1,067,535**	**1,064,743**	**440,385**	**718,949**	**205,628**	**3,639,402**	**203,404**	**3,735,332**	**739,081**	**739,081**	**191,796**	**451,866**
Under $5,000	50,105	143,796	50,105	232,801	52,374	52,374	21,210	1,788	*2,269	*8,581	*2,269	*7,860	*4,538	*4,538	—	—
$5,000 under $10,000	234,149	1,821,284	231,925	1,839,590	409,855	409,855	220,497	128,549	57,159	484,518	54,935	506,764	209,319	209,319	45,596	10,391
$10,000 under $15,000	96,652	1,197,657	96,652	1,202,424	264,875	262,083	96,652	106,013	57,971	730,748	57,971	732,905	205,514	205,514	57,971	50,539
$15,000 under $20,000	39,868	684,827	39,868	705,551	131,088	131,088	39,868	68,930	34,923	600,839	34,923	621,563	122,489	122,489	34,923	56,083
$20,000 under $25,000	15,220	340,015	15,220	343,841	47,916	47,916	15,220	46,425	*11,855	*268,549	*11,855	*270,225	*44,551	*44,551	*11,855	*32,535
$25,000 under $30,000	18,438	520,567	18,438	533,456	64,088	64,088	18,438	79,801	18,438	520,567	18,438	533,456	64,088	64,088	18,438	79,801
$30,000 under $50,000	24,146	945,853	24,146	992,360	84,216	84,216	24,146	198,786	19,333	766,066	19,333	818,114	76,133	76,133	19,333	151,426
$50,000 under $100,000	*4,089	*276,891	*4,089	*257,846	*12,609	*12,609	*4,089	*76,864	*3,526	*241,674	*3,526	*224,209	*12,046	*12,046	*3,526	*65,212
$100,000 under $200,000	*265	*29,782	*265	*25,798	*514	*514	*265	*11,794	*154	*17,861	*154	*20,236	*403	*403	*154	*5,880
$200,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Puerto Rico																
Total	**36,161**	**459,042**	**30,229**	**378,904**	**116,275**	**111,413**	**12,638**	**15,414**	**25,856**	**368,548**	**19,937**	**287,022**	**99,703**	**94,846**	**8,510**	**12,748**
Under $5,000	*10,450	*10,289	*10,450	*22,088	*22,659	*22,659	—	—	*5,150	*2,588	*5,150	*9,025	*16,328	*16,328	—	—
$5,000 under $10,000	*9,354	*68,945	*5,229	*34,355	*30,126	*27,031	*2,063	*321	*8,322	*63,161	*4,197	*28,572	*28,061	*24,966	*1,031	*132
$10,000 under $15,000	*5,263	*65,193	*5,263	*65,193	*18,420	*16,666	*4,386	*1,946	*3,509	*41,498	*3,509	*41,498	*15,789	*14,035	*3,509	*1,766
$15,000 under $20,000	*2,752	*47,910	*2,064	*37,507	*15,824	*15,824	*1,376	*992	*2,752	*47,910	*2,064	*37,507	*15,824	*15,824	*1,376	*992
$20,000 under $25,000	*4,411	*99,354	*3,309	*76,683	*11,027	*11,027	*3,308	*2,258	*2,205	*50,013	*1,103	*27,341	*5,512	*5,512	*1,102	*1,416
$25,000 under $30,000	*1,536	*40,925	*1,536	*41,670	*8,114	*8,114	*434	*1,728	*1,536	*40,925	*1,536	*41,670	*8,114	*8,114	*434	*1,728
$30,000 under $50,000	*1,807	*73,857	*1,807	*56,579	*7,296	*7,296	*503	*4,083	*1,807	*73,857	*1,807	*56,579	*7,296	*7,296	*503	*4,083
$50,000 under $100,000	*527	*40,387	*527	*40,373	*2,616	*2,616	*527	*578	*527	*40,387	*527	*40,373	*2,616	*2,616	*527	*578
$100,000 under $200,000	*38	*5,645	*38	*3,379	*114	*114	*19	*1,425	*38	*5,645	*38	*3,379	*114	*114	*19	*1,425
$200,000 under $500,000	**23	**6,536	**6	**1,078	**79	**66	**22	**2,084	**10	**2,563	**6	**1,078	**49	**41	**9	**628
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
U.S. citizens abroad[2]																
Total	**145,530**	**4,750,129**	**117,941**	**4,716,928**	**382,586**	**361,846**	**105,934**	**662,448**	**83,079**	**3,667,401**	**77,345**	**3,797,930**	**281,220**	**273,590**	**64,956**	**513,323**
Under $5,000	24,800	24,839	14,567	117,579	54,456	49,914	*6,013	*835	6,437	157	*5,964	*69,582	21,921	21,915	*24	*223
$5,000 under $10,000	19,590	145,048	15,958	120,441	56,840	52,650	13,818	6,096	*7,699	*59,389	*7,699	*62,030	*35,539	*34,299	*2,268	*2
$10,000 under $15,000	12,565	147,221	*9,773	*96,813	20,945	20,945	*8,377	*8,992	*2,793	*33,808	*2,793	*23,283	*5,589	*5,589	*2,793	*2,978
$15,000 under $20,000	*11,407	*186,037	*9,317	*161,279	*32,031	*29,942	*11,406	*19,506	*9,317	*154,198	*9,317	*161,279	*27,849	*27,849	*9,317	*15,083
$20,000 under $25,000	18,022	407,595	16,464	408,411	34,973	33,415	13,348	34,691	*9,761	*215,763	*8,203	*214,345	*25,154	*23,596	*8,203	*13,688
$25,000 under $30,000	*6,399	*172,357	*4,370	*165,379	*14,761	*13,203	*4,907	*19,310	*2,878	*79,485	*2,878	*118,301	*9,682	*9,682	*1,386	*4,072
$30,000 under $50,000	21,969	866,005	17,685	794,360	68,597	62,629	20,529	121,694	17,116	656,973	14,324	592,387	60,331	55,855	16,636	90,936
$50,000 under $100,000	23,028	1,544,400	22,272	1,685,681	73,239	72,760	20,344	211,662	19,954	1,347,383	19,198	1,472,333	69,294	69,294	17,750	190,084
$100,000 under $200,000	6,574	869,531	6,427	872,848	22,833	22,571	6,115	156,776	6,089	803,571	5,991	819,902	22,250	21,988	5,630	140,177
$200,000 under $500,000	1,077	283,262	1,028	252,420	3,587	3,523	984	44,004	960	256,520	913	228,877	3,332	3,269	878	38,257
$500,000 under $1,000,000	77	50,225	62	32,035	252	233	**93	38,884	60	38,681	50	27,640	220	204	56	11,483
$1,000,000 or more	22	53,609	18	9,681	72	61	**	**	15	21,475	15	7,973	59	50	15	6,339

*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.

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Section 4

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 1981. Definitions marked with the symbol (#) have been modified from prior reports to reflect processing or tax law changes. Section 6, 1981 Forms and Instructions, provides further information about many of the items in this report. The terms used in Section 5 differ substantially from those applicable to the remainder of the report and are defined separately in that section.

Additional First-Year Depreciation (#)

See "Partnership Net Profit or Loss."

Additional Tax for Tax Preferences (#)

The sum of "minimum tax" and "alternative minimum tax." Both terms are explained below.

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, and net adjustment for windfall profit tax withheld,
(4) expenses of outside salespersons 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) excludable portion of the excess of net long-term capital gain over net short-term capital loss,
(9) excludable portion of qualified interest and dividends up to $200 ($400 on a joint return),
(10) excludable lifetime interest of up to $1,000 ($2,000 on a joint return) for All-Savers Certificates issued after September 30, 1981, and before January 1, 1983,
(11) excludable unemployment compensation,
(12) business net operating loss deduction,
(13) contributions to a self-employed retirement fund ("Keogh Plan") by the self-employed, and to individual retirement arrangements by employees or self-employed persons,
(14) forfeited interest penalties, incurred by persons who made premature withdrawals of funds from time savings accounts,
(15) alimony payments,
(16) 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,
(17) deductions for certain excess costs of living abroad, and
(18) certain repayments of supplemental unemployment compensation.

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

Adjustments

See "Statutory Adjustments."

Advance Earned Income Credit Payments

Under a provision of the Revenue Act of 1978, taxpayers who believed they would be eligible for the earned income credit at the end of the year could receive the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return, where they became either an increase to balance due or a reduction of overpayment. (See also "All Other Taxes.")

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.

Alimony

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; or
(3) paid after the decree and on a periodic basis.

*Janet L. Barnhardt was responsible for this section of the text. She was assisted by Mary Haigler, Roselind Vinson, Clementine Brittain, Mary Green and Debra Grissom.

All Other Taxes

For purposes of this report, this amount represents 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 minimum and alternative minimum taxes and the advance earned income credit payments received. The minimum and alternative minimum taxes are tabulated in this report as part of "total income tax" and serve as part of the requirements for determining the taxable or nontaxable classification of a return. Advance earned income credit payments are shown as a separate item in computing balance due or refund. (See also "Taxable and Nontaxable Returns" and "Total Income Tax" in this section.)

All-Savers Certificate Interest (#)

Interest earned on special tax-exempt savings certificates, commonly referred to as All-Savers Certificates, was eligible for a lifetime exclusion of up to $1,000 ($2,000 on a joint return). These certificates were issued after September 30, 1981, and before January 1, 1983. (See also "Changes in Law" in Section 1.)

Alternative Minimum Tax (#)

This was a tax on "alternative minimum taxable income," which was defined as the sum of alternative tax preferences (explained below) and taxable income, reduced by the zero bracket amount. For 1981, four graduated rates (from 0 percent to 25 percent) were applied to this sum, except for capital gain transactions after June 9, 1981, which were subject to a 20 percent rate. (The Economic Recovery Tax Act of 1981 reduced the rate to 20 percent. Also as a result of the Economic Recovery Tax Act of 1981, the alternative minimum tax was the lesser of the tax as computed for 1981, or the tax on alternative minimum taxable income other than excluded long-term capital gains, plus the 20 percent tax on those gains.) The result was then reduced by income tax after credits, the minimum tax, and tax from recomputing prior-year investment credit. Most tax credits could also be used to offset all or part of the alternative minimum tax. The foreign tax credit was recomputed on a separate Form 1116, Computation of Foreign Tax Credit, as follows: instead of limiting the credit to the same proportion of income tax before credits as taxable income from foreign sources bore to the entire taxable income, the taxpayer was to limit the credit to the same proportion of alternative minimum tax as alternative minimum taxable income from foreign sources bore to the entire alternative minimum taxable income. Credits other than the foreign tax credit could be used only to offset that portion of the alternative minimum tax which was generated by taxable income, not the portion generated by alternative minimum tax preferences. In addition, the investment, work incentive (WIN), and jobs credits could be used to offset the alternative minimum tax only to the extent that these credits were attributable to the taxpayer's active conduct of a trade or business.

The alternative tax preferences used in the computation of alternative minimum taxable income consisted of the adjusted itemized deductions tax preference and the capital gains tax preference.

The adjusted itemized deductions tax preference was computed by reducing total itemized deductions by deductions for medical and dental expenses; deductions for State, local, and foreign taxes; and deductions for casualty or theft losses. Adjusted gross income was then reduced by the same three deduction items. The amount by which the reduced itemized deductions exceeded 60 percent of the reduced adjusted gross income was considered an itemized deductions tax preference.

The capital gains tax preference was that portion (generally 60 percent) of the excess of net long-term capital gains over net short-term capital losses which was excluded from adjusted gross income. (See also "Sales of Capital Assets Net Gain or Loss," below.)

When alternative minimum tax is added to minimum tax, the result is additional tax for tax preferences. (See also "Minimum Tax.")

Alternative Tax (#)

The alternative method of tax computation on Schedule D, Capital Gains and Losses, made it possible for certain taxpayers to reduce their "tax generated" from the other tax computation methods. To benefit from this tax computation, the taxpayer must have had long-term gains in excess of short-term losses from the sale of capital assets between June 9, 1981, and December 31, 1981. Alternative income was computed as the lesser of (1) the net capital gain for the year, or (2) the net capital gain for the year taking into account only gains or losses from sales or exchanges after June 9, 1981. This method of tax computation could only be advantageous to taxpayers with a marginal tax rate over 50 percent, whose filing status was:

1) Single with taxable income over $41,500,
2) Joint, or qualifying widow or widower with dependent child, with taxable income over $60,000,
3) Head of household with taxable income over $44,700, or
4) Married filing separately with taxable income over $30,000.

To compute the tax, alternative income was taxed at 20 percent while the remaining taxable income, if any, was taxed using the applicable tax computation, i.e., regular, maximum, or income averaging. (See also "Changes in Law" in Section 1.)

Blindness Exemptions

See "Exemptions."

Business or Profession Net Profit or Loss

This source of income was reported by individuals who were sole proprietors of a nonfarm 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--1981, Sole Proprietorship Returns.

Capital Assets

See "Sales of Capital Assets Net Gain or Loss."

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 and 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 or 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, they then entered 40 percent of the capital gain distributions directly on line 13, 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 Net Gain or Loss" in this section.)

Capital Gains and Losses

See "Sales of Capital Assets Net Gain or Loss."

Capital Loss Carryover

See "Sales of Capital Assets Net Gain or Loss."

Carryover from Prior Years' Deduction

See "Contributions Deduction."

Cash Contributions Deduction

See "Contributions Deduction."

Casualty or 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 a complete or partial destruction of property resulting from an identifiable event of a sudden, unexpected, or unusual nature such as a fire or storm. In contrast to the reporting requirements of Schedule A, Itemized Deductions, this amount is included as part of "total 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--babysitters, maids, or cooks--and, in the case of children under age 15, services outside the home--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 received 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 for two or more qualifying dependents).
The child care credit was not refundable and was limited to income tax before credits minus the credit for the elderly, foreign tax credit, investment credit, work incentive (WIN) credit, and political contributions credit.

Contributions Deduction

Contributions deductible as an itemized deduction from adjusted gross income included gifts, in the form of cash or property ("other than cash" contributions), 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) veterans' organizations, and (c) governmental agencies which used the gifts for public purposes. Out-of-pocket expenses that the taxpayer paid to do volunteer work for these organizations were also deductible. 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 certain 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 40 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 1981, the statistics also include amounts carried over from 1976-1980 that were within the current year's percentage limitations.

Contributions to Candidates Credit

See "Political Contributions Credit."

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) operation of public passenger land transportation services (taxicab operators), and (3) for certain nontaxable purposes. These taxes could be applied as a credit to reduce income tax liability when the return was filed (with any amount in excess of 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 amount determined to be subject to the credit, not to exceed

tax liability. This amount 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. A government retiree (under age 65) whose spouse was 65 or older could use whichever set of rules resulted in the larger credit.

Credit from Regulated Investment Companies

The taxpayer was instructed to include in gross income any amounts which were allocated to him or her as capital gain dividends, even if they were not actually received. If the investment company paid a tax on the capital gain, the taxpayer was entitled to claim a refundable credit for his or her proportionate share of the tax.

Credit on 1982 Estimated Tax

This credit was part of the overpayment of 1981 tax which taxpayers specifically requested to be credited to their estimated tax for 1982. (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 net 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) hardship area expenses, and (6) in certain instances, maintenance for a separate household.

Dependent Exemptions

See "Exemptions."

Disability Income Exclusion

The disability income 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 per spouse. 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 filing jointly, where both spouses were eligible for the exclusion).

Dividend and Interest Exclusion (#)

For Tax Year 1981, a taxpayer could exclude up to $200 ($400 on a joint return) of eligible dividends and interest from adjusted gross income. For an explanation of eligible dividends, see "Domestic and Foreign Dividends Received" and, similarly for interest, see "Interest Received" in this section.

Dividends and Interest in Adjusted Gross Income (#)

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

Domestic and Foreign Dividends Received

Domestic and foreign dividends received consisted of:

(1) dividends eligible for the combined dividend and interest 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 qualifying distributions from real estate investment trusts or regulated investment companies and qualifying distributions from real estate investment trusts or regulated investment companies; and

(2) dividends not eligible for the dividend and interest exclusion, which were dividends received from foreign corporations, tax-exempt farmers' cooperatives, tax-exempt organizations, certain trusts that were in their final year, 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, which were to be treated as interest income; and patronage dividends declared by farmers' cooperatives and other cooperative organizations.

Earned Income Credit

This was a credit available to low-income workers who maintained a household and had a dependent child or 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 maximum credit was 10 percent of the first $5,000 of earned income, or $500, and was reduced by an amount equal to 12.5 percent of the taxpayer's adjusted gross income or earned income, whichever was larger, above $6,000. Thus, at the $10,000 adjusted gross income level (or earned income level) the credit was eliminated.

Taxpayers were eligible to claim the earned income credit if they:

(1) had less than $10,000 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) maintained their principal home in the United States,

(4) 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, or claim a deduction for certain expenses of living abroad,

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

(6) filed a joint return if married.

The earned income credit 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 in order to claim a refund of the earned income credit. For purposes of this report,

the earned income credit was divided into three parts: that used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); that used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion. (See also "Advance Earned Income Credit Payments.")

Employee Business Expenses

An employee was allowed a deduction in arriving at adjusted gross income for certain unreimbursed business expenses incurred in connection with any employment. These expenses were reported as an "adjustment" to income on the tax return and were separate from employee expenses treated as an itemized deduction. Expenses which qualified for the adjustment included:

(1) cost of travel, meals, and lodging while away from home in the performance of services as an employee,

(2) any other expenses to the extent covered by a reimbursement or expense allowance arrangement with the employer,

(3) business transportation costs, other than commuting, and

(4) outside salesperson's expenses of soliciting business for the employer.

If employees accounted for deductible expenses to their employers, they were not required to report the reimbursement in income, except for any amount of reimbursement in excess of expenses.

Certain expenses of employees, such as work clothes, union dues, and employment agency fees, were not deductible in the computation of adjusted gross income, but were deductible as itemized deductions in the computation of taxable income. These expenses were included in "miscellaneous itemized deductions."

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 separately 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.

The data shown include the number of returns showing just net income received from all estates or trusts and the number showing just the net loss from all estates or trusts. In other words, if a return showed net income from one estate or trust, and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labelled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount, on a return-by-return basis.

Estimated Tax Payments

This figure represented the total of the amounts paid quarterly and reported on the 1981 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 1980 tax liability.

Excess Itemized Deductions

This deduction concept represented the amount by which total itemized deductions exceeded the zero bracket amount. Since the zero bracket amount was built into the tax tables and the tax rate schedules, only "excess itemized deductions" (and not "total itemized deductions") was used in the calculation of taxable income.

Excess Social Security Taxes Withheld (#)

If the total social security (FICA) tax withheld was greater than $1,975.05 for 1981 ($1,587.67 for 1980) because an employee worked for more than one employer, the excess could be taken as a credit toward payment of the 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 $1,000 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 a taxpayer or spouse who indicated being age 65 or over, 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 $1,000 ($1,000 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, or parent), or lived in the taxpayer's home or was 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 $1,000, but filed a return to obtain a refund of tax withheld on wages,

(2) dependent children with unearned income of $1,000 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 $3,300 or more, or (b) had gross income of less than $3,300, 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.

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 gains from certain sales of livestock and crops which qualified for capital gains treatment, as well as farm rental income. Gains from sales of livestock (other than poultry) qualified for capital gains treatment if the livestock had been held for 12 months or more (in the case of cattle or horses acquired after 1969, for 24 months or more), as long as livestock were held for breeding, dairying, or sporting purposes. Gains from sales of unharvested crops, when sold with the land on which they were growing, qualified for capital gains treatment if the land had been held for 12 months or more. For taxation purposes (and for purposes of this report), these types of income were included in long-term capital gains. On the other hand, farm rental income--that 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--was included in rent net income or loss.

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 credit for the elderly. The remainder could be carried back 2 years and then forward 5 years for use in computing the credit for those years.

Additional information can be found in the Supplemental Report, Statistics of Income--1976-1979, International Income and Taxes, Foreign Income and Taxes Reported on U.S. Tax Returns.

Forfeited Interest Penalty Adjustment

Taxpayers who had paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to gross income.

Form of Deduction

For purpose of this classification, returns were categorized into one of three groups: those with nonbusiness itemized deductions, those with a zero bracket amount only, 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.

Fully Taxable Pensions and Annuities

See "Pensions and Annuities."

General Sales Taxes Deduction

See "Taxes Paid Deduction."

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 actually had to 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 a portion of the benefits for lower rates accorded joint returns.

Home Mortgage Interest Deduction

See "Interest Paid Deduction."

H.R. 10 Plan

See "Self-Employed Retirement (Keogh) Plan Deduction."

Income Averaging

A taxpayer with unusual fluctuations in income was able to reduce the tax in higher income years by using 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" (taxable income for the computation year) 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," from which the "averageable income" was derived, covered all income except "excess community property income" and certain amounts received by owner-employees. "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.

Taxpayers choosing the income averaging tax computation were not eligible for the special 50 percent rate applicable to personal service income under the maximum tax computation.

Income Subject to Tax

For taxpayers using the regular 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).

On returns with alternative tax, income subject to tax was also the same as taxable income unless income eligible for the alternative tax treatment was greater than taxable income. On these returns, income subject to tax was equal to capital gains subject to alternative tax treatment.

For taxpayers using the income averaging method, income subject to tax was a reduced amount of taxable income specially computed for the statistics by working backward from the tax itself.

On returns with both income averaging and alternative tax computations, income subject to tax was alternative income plus the amount of income that would generate the remainder of tax generated.

Income Tax After Credits (#)

Income tax after credits was equal to "income tax before credits" minus the rate reduction credit, research and experimentation credit, credit for the elderly, investment credit, foreign tax credit, work incentive (WIN) credit, political contributions credit, jobs credit, child care credit, residential energy credit, other tax credits (as defined below), 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 "taxable income" based on:

(1) the regular tax, whether derived from the tax tables or tax rate schedules,
(2) the income averaging tax,
(3) the alternative tax, or
(4) the maximum tax on personal service income.

"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." (See also "Tax Generated" and "Taxes from Special Computations.")

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 37 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. 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).

Interest Paid Deduction

Interest paid on personal debts, credit cards, 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 an 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, Investment Interest Expense Deduction, 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 (#)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, personal loans, bank deposits, savings accounts, All-Saver Certificates, tax refunds, U.S. savings bonds, and money-market funds. 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.

For 1981, taxpayers were allowed an exclusion of up to $200 of qualifying dividends and interest. Interest that qualified for the exclusion included all interest except that received from another individual or from an All-Savers Certificate. Also, interest earned on an All-Savers Certificate, a special tax-exempt savings certificate, was eligible for a lifetime exclusion of up to $1,000. (See also "All-Savers Certificate Interest," and "Dividends and Interest Exclusion;" and "Changes in Law" in Section 1.)

Investment Credit (#)

This tax credit generally equalled 10 percent of "qualified investment" in certain new and used depreciable assets used for business purposes, chiefly machinery and equipment with a useful life of 3 years or more. For 1981, the credit could not exceed the lesser of income tax liability or $25,000 plus 80 percent of tax liability over $25,000 (70 percent for 1980).

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, depending on the presence or size of income tax before credits reduced by the foreign tax credit, credit for the elderly, and special types of taxes. Amounts in excess of these limitations could be carried back 3 years and the remainder carried forward, in general, to the succeeding 15 years, for use in computing the credit for these years.

Included in the statistics for the investment credit were amounts claimed as a "business energy investment credit." This was an additional investment credit for energy property used for business purposes. Property eligible for the business energy investment credit had to have a useful life of 3 years or more and had to fall into one of the following ten categories: (1) alternative energy property; (2) specially defined energy property; (3) recycling equipment; (4) shale oil equipment; (5) equipment for producing natural gas from geopressured brine; (6) cogeneration equipment; (7) certain qualified intercity buses; (8) qualified hydroelectric generating property; (9) ocean thermal and geothermal property; and (10) solar and wind energy property. The credit for the first seven items was set at 10 percent of qualified investment; for the eighth item, it was 11 percent; and for the final two items, it was 15 percent. In certain situations, it was possible for property eligible for the energy investment credit not to qualify for the regular investment credit.

Itemized Deductions

See "Total Itemized Deductions," and specific types.

Jobs Credit (#)

This was a tax credit which was granted to employers who provided employment for the hard-core unemployed and other groups with special employment needs. This "targeted" jobs credit was limited to 50 percent of the first $6,000 of FUTA wages (i.e, wages subject to unemployment insurance) paid by an employer to an eligible employee for the employee's first year of employment, and to 25 percent of such wages for the second year of employment of such an individual. The employee groups targeted for this credit were: (1) recipients of Supplemental Security Income; (2) handicapped individuals who were undergoing or had completed qualified vocational rehabilitation; (3) individuals aged 18-24 who were members of economically disadvantaged families; (4) Vietnam veterans under age 35 (if hired after August 13, 1981, no age requirement applied), who were members of economically disadvantaged families; (5) recipients of general assistance for a period of 30 or more days; (6) individuals aged 16 to 19 who were participants in a qualified cooperative education program; and (7) ex-convicts who were members of economically disadvantaged families, if hired within 5 years of the date of release from prison or date of conviction; and (8) effective for 1981, certain former Comprehensive Employment and Training Act (CETA) employees. Effective after August 13, 1981, any new employee could not qualify for the jobs credit if he or she were a relative or dependent of the employer, or a rehired employee who previously did not qualify for the credit.

In addition to the limit on the amount of credit for any one eligible employee, the amount of qualifying wages paid by an employer to eligible first-year employees was limited to 30 percent of the aggregate FUTA wages paid to all employees during the calendar year ending in the employer's taxable year. Moreover, an employer's deduction for such wages was reduced by the amount of the credit; the credit was limited to 90 percent of the employer's income tax liability less all other nonrefundable credits; and it was not applicable with respect either to employees for whom the employer received on-the-job training payments or for whom the Work Incentive (WIN) credit was claimed.

The credit could be carried back 3 years, and effective for 1981, carried forward 15 years for unused credit years beginning after 1976.

Joint Returns of Husbands and Wives

These were returns of married taxpayers claiming the joint return filing status. The income of each spouse had to be reported on these returns.

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 a separate heading in this section.

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, qualifying 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.

To qualify, a taxpayer must have been:

(1) Single with personal service taxable income exceeding $41,500,

(2) Married filing jointly (or a surviving spouse) with personal service taxable income exceeding $60,000, or

(3) Head of household with personal service taxable income exceeding $44,700.

"Personal service income" was gross income earned from salaries, wages, professional fees, and other compensation for personal services. If the taxpayer engaged in a trade or business where both services and

capital were material income-producing factors, income that constituted reasonable compensation for services actually rendered, but not more than the business net profit, was considered personal service income. Net proceeds from the sales of property created by the taxpayer were also considered. 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 "Minimum Tax" 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."

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." The tax on "other taxable income" was the regular tax on taxable income less the regular tax on personal service taxable income.

The maximum tax computation was not available to married persons filing separate returns or to taxpayers electing income averaging.

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 $1,000 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 amount 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 (#)

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

(1) 15 percent of any 1981 net operating loss which the taxpayer could carry to a future year (this amount 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 the residential energy credit; the unused portion was the amount by which these credits exceeded income tax before credits.

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 the 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 straight-line 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) 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.

(7) Accelerated cost recovery (ACRS) depreciation deduction. The excess of the ACRS allowance, for each personal recovery property subject to a lease and real recovery property, over the straight-line ACRS allowance was considered a tax preference item based on specified recovery periods.

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, or regulated investment companies.

Tax preferences subject to tax was the base for computing the minimum tax. It was the result of subtracting total exclusions from recomputed tax preference income--concepts explained below.

Recomputed tax preference income, on most returns, equalled total tax preferences. However, under section 58(h) of the Internal Revenue Code, taxpayers could deduct any tax preferences from which they derived no benefit from their total tax preferences.

Exclusions from total tax preferences took one of two forms. The standard exclusion equalled a flat $10,000 ($5,000 for married persons filing separately). The tax exclusion equalled one-half of the sum of income tax after credits, tax from recomputing prior-year investment or 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. The taxpayer could take whichever exclusion was more beneficial.

When minimum tax is added to alternative minimum tax, the result is additional tax for tax preferences. (See also "Alternative Minimum Tax.")

Miscellaneous Deductions (#)

Included under this heading 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; expenses connected with the taxpayer's employment (for example, dues to professional societies, union dues, cost of tools and supplies for the job, and fees to employment agencies); fees paid for the preparation of a tax return; qualified adoption expenses; and allowable expenses of an employee in connection with the employer's business.

Casualty or theft losses, while shown as a separate category on the return form, were included as "miscellaneous deductions" for the statistics. (See also "Casualty or 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 also "Unused Zero Bracket Amount" in this section.)

Moving Expense Adjustment

An employee who had to move to a new residence as a result of changing jobs could deduct from gross income certain reasonable expenses for moving and househunting. To qualify for this deduction the new job location had to be at least 35 miles farther from the former residence than the old job was. In addition, the employee had to work full-time for at least 39 weeks of the 12 months after the move.

Deductible expenses included those incurred from moving household goods and personal effects; and travel, meals, and lodging of the taxpayer and household members in route to the new residence. There were no dollar limitations for these expenses. Other allowable expenses, subject to a $3,000 limitation, included househunting trips, cost of meals, lodging in temporary quarters for up to 30 days, and costs related to settlement of an unexpired lease or acquisition of a new lease, or selling of a residence and purchase of a new residence. In addition, the househunting trip and temporary quarters component of the $3,000 deduction could not exceed $1,500.

Nontaxable Returns

See "Taxable and Nontaxable Returns."

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 carryovers or carrybacks of 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 before credits and could not be identified as a rate reduction, research and experimentation, elderly, child care, investment, work incentive (WIN), foreign tax, jobs, political contributions, or residential energy credit. Other tax credits, to the extent that they were in excess of total tax liability and were refundable, were tabulated as part of "other taxpayments."

Other Taxpayments

"Other taxpayments" included 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 one of the specified taxpayment items. Other tax credits, to the extent that they were in excess of total tax liability and were refundable, were also included in other taxpayments.

Other Than Cash Contributions Deduction

See "Contributions Deduction."

Overpayment

An overpayment of tax occurred when the "taxpayments" exceeded "total tax liability," or if the taxpayer had any "refundable portion of the earned income credit." 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 1982 Estimated Tax" and "Refund" in this section.)

Overpayment of Windfall Profit Tax (#)

The windfall profit tax, which went into effect on March 1, 1980, was a tax imposed on producers of crude oil, but withheld and reported to the Internal Revenue Service by the first purchaser of such oil. If the tax was over-withheld in the course of the year, the producer could claim a refund on his or her income tax return.

The overpayment could be due to three possible reasons. Whenever withholding errors occurred, the purchaser was responsible for correcting that error by adjusting amounts withheld in succeeding quarters. Where this was not possible, a refund of the amounts overwithheld could be claimed by filing a Form 6249, Computation of Overpaid Windfall Profit Tax, with the Form 1040. Secondly, any over-withholding due to the net income limitation could also be claimed on the Form 6249. Finally, royalty owners could claim a credit of up to $2,500 (for 1980, the credit was $1,000) of windfall profit tax imposed on their share of the oil removed during 1981. This credit could be claimed on Form 6249 (Computation of Overpaid Windfall Profit Tax) or 6249-A (Royalty Owner's Credit for Overpaid Windfall Profit Tax).

The three types of overpayment were combined and carried over to the Form 1040 and entered in the margin of the taxpayments section. For purposes of this report, overpayment of windfall profit tax was reported as a separate item.

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 only his or her share 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.

One of the deductions from partnership gross income, additional first-year depreciation, was tabulated and shown separately in this report. However, the Economic Recovery Tax Act of 1981 repealed the deduction for property placed in service after 1980. To this end, the data in this report reflect only those taxpayers with deductions from fiscal-year 1980/1981 partnerships.

Data shown include the total number of returns showing any net income received from all partnerships and the total number showing any net loss from all partnerships. In other words, if a return showed net income from one partnership and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labelled "net income" and "net loss" represent the sum of all income and loss reported from all partnerships; i.e, the net amount, on a return-by-return basis.

Additional information for partnerships can be found in Statistics of Income--1981, 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 Income Tax Return, and gained a 2-month extension of time to file the Form 1040. The application 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 Form 1040 return, he or she entered the amount paid with Form 4868 to determine any tax still due or any overpayment of tax.

Payments to an Individual Retirement Arrangement

See "Individual Retirement Arrangement."

Penalty Tax on Individual Retirement Arrangements

A taxpayer could start withdrawing funds from an arrangement if he or she was disabled or 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 15, "Fully taxable pensions and annuities," of Form 1040 rather than on line 16, "Other pensions and annuities."

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 pensions received for the year was reported on line 16a, "Other pensions and annuities," of the Form 1040, with the taxable portion being computed on a separate worksheet and entered on line 16b, "Taxable amount."

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 Property Taxes Deduction

See "Taxes Paid Deduction."

Political Contributions 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 a political campaign committee; or a newsletter fund. The credit equalled 50 percent of the amount contributed, limited to $50 ($100 on a joint return).

Rate Reduction Credit (#)

The first of the tax cuts introduced by the Economic Recovery Tax Act of 1981 was accomplished by means of a new one-year credit of 1.25 percent. This credit was built into the tax tables but had to be computed by taxpayers who used the tax rate schedules. It reduced the tax by 1.25 percent and was available to all taxpayers.

For the purposes of this report, the rate reduction credit was treated as a tax credit and is reflected in the data for total tax credits.

Real Estate Taxes Deduction

See "Taxes Paid Deduction."

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 taxable income. Depending on

marital status and size of taxable income, the taxpayer then used the tax tables or applied rates from one of three tax rate schedules to determine tax. In some instances, he or she requested the Internal Revenue Service to compute the tax. Returns of all such taxpayers are classified under the regular tax computation method. In addition, the returns of taxpayers whose taxable income was greater than zero, but less than or equal to the zero bracket amount, were also shown as having a regular tax computation. For these returns, no "tax generated" is shown.

Rent Net Income or Loss

Rent net income or loss constituted a part of adjusted gross income and was determined by deducting from gross rent amounts for depreciation, repairs, maintenance, interest, taxes, commissions, advertising, fuel, insurance, janitorial 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 was also included here.

Research and Experimentation Credit (#)

This credit was established to encourage businesses to increase the amounts spent on certain qualified research and experimentation after June 30, 1981. The credit was equal to 25 percent of the amount by which the qualified expenses for the year exceeded the average qualified expenses during an earlier base period, limited to income tax after reduction by all other credits.

The credit applied to research in the experimental or laboratory sense. It excluded research in the social sciences or humanities, or the part funded by any grant or contract by another person or government entity. In addition, to be eligible, the research had to have taken place within the United States.

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 by the Energy Tax Act of 1978. The credit was 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 qualifying expenditures. 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. 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, except the research and experimentation credit, 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 minimum tax for the current year. Amounts of credit which could not be used to offset any tax for 1980 are shown as "residential energy credit carryover from 1980" in the tabulations.

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 was 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 at 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 maximum energy conservation expenditures allowable in computing the energy credit were $2,000. However, in computing the 1981 credit, a taxpayer who had claimed a credit for Tax Years 1978, 1979, or 1980 had to further reduce the $2,000 by his or her cumulative energy conservation expenditures on the same residence. The result of limiting expenditures for 1981 to $2,000 minus prior-year expenditures is shown in the tabulations as "maximum allowable current-year energy conservation expenditures."

The credit for renewable energy source property was 40 percent of the first $10,000 of expenditures, including labor costs for on-site preparation, assembly, or original installation, with a maximum credit of $4,000 per residence over the entire period the credit was 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.

The maximum renewable energy source expenditures allowable in computing the energy credit were $10,000. However, in computing the 1981 credit, a taxpayer who had claimed a credit for Tax Years 1978, 1979, or 1980 had to further reduce the $10,000 by his or her cumulative renewable energy source expenditures on the same residence. The result of limiting expenditures for 1981 to $10,000 minus prior-year expenditures is shown in the tabulations as "maximum allowable current-year renewable energy source expenditures."

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; revenue from patents; and revenue from literary, musical, or artistic works. 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 as "other income" were treated as salaries and wages for the statistics. Excluded were portions of salaries and wages earned in hardship areas abroad which could be excluded 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, all or a portion of 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.

As a result of the Economic Recovery Tax Act of 1981, the replacement period on sale of residence was extended from 18 months to 2 years and the one-time exclusion of gain on the sale of a principal home was increased from $100,000 to $125,000.

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 prior years.

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 computed by first subtracting short-term capital losses (if any), and then subtracting 60 percent of the remaining amount. 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, Capital Gains and Losses, except for the provision that taxpayers who had no other gains or losses could simply enter the portion of capital gain distributions included in adjusted gross income on line 13 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) net capital loss, (b) taxable income (computed without regard to capital loss or personal exemptions) or (c) $3,000 ($1,500 for married persons filing separately).

Amounts of capital losses in excess of the above limitations, whichever was applicable, could be carried over to subsequent tax years, as described above.

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 (Keogh) Plan Adjustment

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 of the deduction was the lesser of 15 percent of earned income or $7,500.

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 1981 was $29,700, reduced by any wages on which social security tax had been withheld by any employer. The maximum self-employment tax payable was $2,762.10, based on the 9.3 percent rate in effect for that year. For 1980, the rate was 8.1 percent with the maximum amount of earnings being $25,900 and the maximum tax, $2,097.90.

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 returns with community property income divided between husband and wife.

If only one spouse filed a separate return, the other spouse'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 (who could be claimed as a dependent) 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 without positive adjusted gross income, such as deficit returns or returns 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.

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.

The data shown for 1981 include the number of returns showing just net income received from all Small Business Corporations and the number showing just a net loss from all Small Business Corporations. In other words, if a return showed net income from one Small Business Corporation and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labelled "net income" and "net loss" represent the sum of all income and loss reported from all Small Business Corporations; i.e., the net amount, on a return-by-return basis.

Information on Small Business Corporations can be found in Statistics of Income--1980 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

State classifications were based on the taxpayer's address shown on the preprinted address label or reported by the taxpayer on the return. (See also "State Data" in Section 1, Introduction and Changes in Law.)

State and Local Income Taxes Deduction

See "Taxes Paid Deduction."

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.

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 deduction for expense of living abroad. Each of the above is described under a separate heading in this section. In addition, statutory adjustments included forestation/reforestation amortization deduction, and for 1981, the repayment of supplemental unemployment benefits (which was an itemized deduction prior to 1981).

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) rate reduction credit,
(2) credit for the elderly,
(3) foreign tax credit,
(4) investment credit,
(5) political contributions credit,
(6) work incentive (WIN) credit,
(7) child care credit,
(8) jobs credit,
(9) residential energy credit,
(10) research and experimentation credit, and
(11) "other" tax credits.

The above credits were used to reduce income tax before credits in the order in which they are listed. 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 a separate heading in this section.

Tax Due at Time of Filing

"Tax due" was reported on returns where the "total tax liability" exceeded the "total taxpayments."

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 was the tax on "taxable income." On most returns (those without one of the "taxes from special computations"), this equalled "income tax before credits."

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 (i.e., maximum tax, alternative tax, or tax from income averaging), and the amount of regular tax that would have resulted from not using these provisions.

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 self-employment tax, social security taxes on tip income, tax from recomputing prior-year investment credit, penalty taxes on individual retirement arrangements, or all 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 equalled or 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.

Taxable Income

Taxable income was the amount to which taxpayers applied the tax tables or the tax rate schedules to arrive 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.

Taxable income was not tabulated for deficit returns or for returns on which excess itemized deductions plus the exemption amount equalled or exceeded adjusted gross 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 in 1979 within 3 years after the purchase date and failed to replace it with another qualifying new house within an 18 month period; and

(5) the Section 72(m)(5) penalty tax from premature or excess distributions from a self-employed retirement (Keogh) plan or a trust.

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, 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 (except for the windfall profit tax) 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 driver's 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 1981 declaration of estimated tax,
(5) payment with request for extension of filing time,
(6) credit from regulated investment companies,
(7) overpayment of windfall profit tax, and
(8) other taxpayments.

Each of the above is described under a 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.)

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 and dental expenses, casualty or theft loss, union dues, tax return preparation fees, 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 when the taxpayer's spouse elected to itemize, dual status aliens (i.e., one who was both a nonresident alien and a resident alien or U.S. citizen during the year), 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.

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 this section). For purposes of this report, total tax liability did not include any advance earned income credit payments.

Type of Tax Computation (#)

There were four methods of computing the tax on income subject to tax. 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; and
(4) maximum tax, computed on Form 4726, Maximum Tax on Personal Service Income.

All of these tax computation methods are described in this section. Returns with no income subject to tax are shown as having "no tax computation." While such returns have no tax generated, they could have had "taxes from special computations" (such as the special averaging tax, the penalty tax from premature or excess distributions from self-employed retirement plan, etc.).

Unemployment Compensation

Taxpayers were required to show amounts received as unemployment compensation on their Form 1040, effective for 1979. All or a portion of such compensation was also includable in adjusted gross income, and thus subject to tax. The includable portion was computed by adding total unemployment compensation to all other sources of income, and subtracting out an exclusion of $20,000 for unmarried taxpayers, or $25,000 for married taxpayers filing jointly; one-half of the excess over the exclusion, but not more than total unemployment compensation, was includable in adjusted gross income. Married taxpayers filing separately were not eligible for the exclusion.

Unused Zero Bracket Amount

This deduction concept represented the amount by which the zero bracket amount exceeded total itemized deductions. It could arise only on returns of taxpayers who were required, by law, to itemize their deductions. Such taxpayers consisted of: (1) married persons filing separately whose spouse chose to itemize; (2) dual status aliens; (3) persons excluding income from sources in U.S. possessions and (4) dependents with unearned income if their earned income was less than the zero bracket amount.

This last category of taxpayers consisted of any individual who could be claimed as a dependent by another taxpayer and had to file a tax return if he or she had unearned income (such as interest, dividends, or capital gains) in excess of $1000. 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 "Zero Bracket Amount," "Form of Deduction," and "Total Itemized Deductions" in this section.)

Windfall Profit Tax Refund (#)

Under certain situations, any credit for, or refund of overpaid windfall profit tax received in 1981 for Tax Year 1980 was to be reported as income on Schedule E. In general, the amount of credit or refund was income to the extent the taxpayer deducted windfall profit tax withheld for 1980 as an oil royalty expense on Schedule E, and received a tax benefit for the deduction in Tax Year 1980.

The net adjustment for windfall profit tax withheld was the amount actually withheld in 1981 reduced by any royalty owner's credit or refund for 1981, including any part of the credit used to offset any liability.

Work Incentive (WIN) Credit (#)

Taxpayers could take a credit against their income tax liability for wages paid an employee hired under the Federal Work Incentive (WIN) Program and to federal welfare recipients eligible for the Aid to Families with Dependent Children (AFDC) program. The WIN credit was equal to 50 percent of the first $6,000 of first-year WIN program wages plus 25 percent of the first $6,000 of second-year WIN program wages for each eligible employee. This program was intended to provide welfare recipients with the training and job opportunity needed to help them become economically independent.

The credit was limited to the tax liability (defined as total tax reduced by the elderly, foreign tax, investment, child care and political contributions credits). Amounts in excess of the tax liability limitations could be carried back 3 years and the remainder carried forward to the 15 years subsequent to 1981 for use in computing the credit for these years.

Zero Bracket Amount

This amount replaced the "standard deduction" which was in effect for 1976 and earlier years. For 1981, the zero bracket amount was $3,400 for married taxpayers filing jointly and surviving spouses, $2,300 for single persons and heads of households, and $1,700 for married taxpayers filing separately.

Section 5

High Income Returns: Taxable and Nontaxable*

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Introduction

The Tax Reform Act of 1976 (Section 2123) required the annual publication of data on individuals with high incomes as defined under four different income concepts, including the number of such individuals who did not pay any income tax and the importance of various tax provisions in making those individuals nontaxable. Data for the individuals with incomes of $200,000 or more as well as analyses of the reasons for the nontaxability or very low taxes of some individuals have been, or will be, published for the years 1975 through 1978 by the Office of Tax Analysis, Office of the Secretary of the Treasury. In order to make such data available on a more timely basis and to a wider audience, beginning with data for 1979, selected data for high income individuals, taxable as well as nontaxable, have been published, without analysis, as part of the Internal Revenue Service's Statistics of Income program.

This section contains 12 tables with data from income tax returns with incomes of $200,000 or more. Data are shown for all returns, taxable returns, and nontaxable returns. Separate parts of each of the four text tables contain data on high income returns as defined by each of the four different income concepts, whereas two income concepts, adjusted gross income (AGI) and expanded income, are depicted in the eight basic tables. The tables show:

- the numbers of high income returns (total, taxable, and nontaxable) under the various income concepts (Tables 5A and 5B);
- the distribution of taxable income as a percentage of total income (Tables 5C and 5D);
- the frequency and amount of various sources of income, exclusions, deductions, and tax credits as well as the relationships between the two income concepts (Tables 5.1 and 5.2);
- the frequencies with which various deductions and tax credits are the most important and second most important items in reducing (or eliminating) income taxes (Tables 5.3 and 5.4);
- the frequency with which various itemized deductions and tax credits occur as certain percentages of income (Table 5.5 and 5.6); and

*Allen H. Lerman, of the Office of Tax Analysis, U.S. Treasury Department, designed the tables and prepared the text for this section.

-- the distribution of effective tax rates, that is, income tax as a percentage of income (Tables 5.7 and 5.8).

Tables 5A, 5C, 5.1, 5.3, 5.5, and 5.7 contain data with "Foreign Tax Credits" treated as items which reduce U.S. income taxes; this is the treatment on tax returns. Tables 5B, 5D, 5.2, 5.4, 5.6, and 5.8 are similar to the first set of six tables but treat "Foreign Tax Credits" as part of the individual's income tax liability. This different treatment is explained in more detail below under "Foreign Tax Credits."

Economic Income, the Ideal Measure

High income tax return data are published to help analysts assess the equity and impact of the income tax system on high income individuals. For this purpose, both income and income taxes must be measured accurately.

Economists generally agree that, for analyzing the impact of taxes, the ideal measure of income over a particular period of time, say a year, is the amount that the individual or family has consumed over that period plus the change in its net worth. For example, if a family spends $10,000 and saves $2,000 during the year, economists would say that the family has had an income of $12,000. Similarly, if the family spends $10,000 but owns an asset that has decreased in value by $1,000, economists would say that the family has had an income of only $9,000.

A brief examination of the differences between income as defined by economists, so-called economic income, and the "adjusted gross income" concept currently used for purposes of income tax administration, illustrates some of the problems of measuring income, especially for high income individuals.

Adjusted Gross Income

The concept of "adjusted gross income" (AGI) was developed for tax administration. It has never been meant to be an accurate measure of so-called economic income, and it is well-recognized that AGI is deficient as a measure of a taxpayer's economic income. AGI excludes income from certain sources, such as interest from tax-exempt State and local government bonds, social security benefits, imputed rent on owner-occupied housing, and the value of many employee fringe benefits. Also, while not strictly excluded from AGI, income from other activities is deferred to a later year, or indefinitely, for income tax purposes. Depreciation deductions allowed for income tax purposes which exceed the decrease in economic value often reduce AGI early in the life of an asset, but the resulting lower depreciation deductions in later years may raise AGI. The net effect of accelerated depreciation is to postpone taxes, perhaps indefinitely.[1]

Adjusted gross income excludes most changes in net worth, such as the excluded portion of realized long-term capital gains and all accrued, but unrealized, capital gains.[2]

Even though some types of income are excluded, AGI may overstate economic income because some expenses incurred in the production of income are not deductible in the computation of AGI. Most of these expenses are deductible from AGI in calculating taxable income, but only if the taxpayer "itemizes" his or her deductions. Expenses which fall into this category include certain employee expenses and expenses attributable to a taxpayer's investments (as opposed to his or her active operation of a trade or business), including, but not limited to, interest expense incurred in connection with investments in securities. Although net capital losses reduce economic income, only the first $3,000 of net realized capital losses may be deducted in the computation of AGI. Any additional realized losses must be carried forward to future years.

Redefining Income

Ideally, the impact of all taxes should be measured relative to economic income. However, no accurate, detailed data on such a broadly-defined income measure are available from income tax returns (or from any other source) for a cross-section of American taxpayers. As a practical matter, any broad income measure must be calculated from data already available from Federal individual income tax returns. Thus, a more comprehensive income measure must start from AGI and, to the extent that data are available, must make adjustments for omitted income items and for expenses which ought to be deductible in calculating economic income.

Omitted Income

Tax returns contain information about only a portion of the income which is included in economic income but excluded from AGI. The omitted income which can be identified on tax returns consists of the dividend and interest exclusion of up to $200 per tax return (up to $400 on joint returns), the excluded portion of long-term capital gains (and current-year losses), and the income from sources which were considered to be tax preferences for purposes of the minimum tax. It should be noted that unless such preferences exceed $10,000, the total

[1] The Internal Revenue Code defines AGI as all gross income that is not specifically excluded or reduced by statutory adjustments. Among the exclusions are (1) trade or business deductions (including some deductions by employees), (2) the deduction for 60 percent of net long-term capital gains, (3) limited deductions for losses from the sale or exchange of property, (4) deductions attributable to rents and royalties, (5) the moving expenses adjustment, and (6) deductions for contributions to individual retirement arrangements (IRA's) and H.R. 10 (Keogh) retirement plans.

[2] Gross income includes only income which has been "realized." Thus, for tax purposes, accrued increases or decreases in the value of assets generally are not included in income until a gain or loss is realized by a sale or exchange. Similarly, gross income does not include the value of the services received from the use of durable goods, such as imputed net rent of owner-occupied housing. Finally, gross income and, hence, AGI do not include interest on State and local government debt, social security benefits, workers' compensation benefits, and most types of welfare benefits.

Table 5A—Returns With and Without Total Income Tax: Number of Returns Classified by Size of Income Under Alternative Concepts

[All figures are estimates based on samples]

Size of income under alternative concepts	Size of adjusted gross income: Total	Under $50,000	$50,000 Under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)
All Returns					
Total	**95,396,123**	**91,268,751**	**3,442,720**	**516,516**	**138,136**
Size of expanded income					
Under $50,000	91,096,778	91,016,683	78,983	991	121
$50,000 under $100,000	3,559,294	271,998	3,266,317	20,574	405
$100,000 under $200,000	564,959	8,287	94,264	458,368	4,040
$200,000 or more	175,092	1,783	3,156	36,583	133,570
Size of adjusted gross income plus excluded tax preferences					
Under $50,000	90,953,456	90,953,456	—	—	—
$50,000 under $100,000	3,658,380	334,487	3,323,893	—	—
$100,000 under $200,000	597,397	8,983	114,979	473,435	—
$200,000 or more	186,890	1,825	3,848	43,081	138,136
Size of adjusted gross income less investment interest					
Under $50,000	91,436,374	91,298,751	135,067	2,071	485
$50,000 under $100,000	3,343,374	—	3,307,653	34,958	763
$100,000 under $200,000	488,607	—	—	479,487	9,120
$200,000 or more	127,768	—	—	—	127,768
Returns With Total Income Tax					
Total	**78,260,405**	**74,182,542**	**3,425,149**	**514,804**	**137,910**
Size of expanded income					
Under $50,000	73,979,880	73,901,113	77,671	983	113
$50,000 under $100,000	3,542,310	271,482	3,250,170	20,254	404
$100,000 under $200,000	563,427	8,187	94,166	457,059	4,015
$200,000 or more	174,788	1,760	3,142	36,508	133,378
Size of adjusted gross income plus excluded tax preferences					
Under $50,000	73,838,393	73,838,393	—	—	—
$50,000 under $100,000	3,639,972	333,466	3,306,506	—	—
$100,000 under $200,000	595,513	8,882	114,826	471,805	—
$200,000 or more	186,527	1,801	3,817	42,999	137,910
Size of adjusted gross income less investment interest					
Under $50,000	74,318,714	74,182,542	133,741	1,955	476
$50,000 under $100,000	3,326,842	—	3,291,408	34,672	762
$100,000 under $200,000	487,269	—	—	478,177	9,092
$200,000 or more	127,580	—	—	—	127,580
Returns Without Total Income Tax					
Total	**17,135,718**	**17,116,209**	**17,571**	**1,712**	**226**
Size of expanded income					
Under $50,000	17,116,898	17,115,570	1,312	*8	8
$50,000 under $100,000	16,984	516	16,147	320	1
$100,000 under $200,000	1,532	100	*98	1,309	25
$200,000 or more	304	23	*14	*75	192
Size of adjusted gross income plus excluded tax preferences					
Under $50,000	17,115,063	17,115,063	—	—	—
$50,000 under $100,000	18,408	1,021	17,387	—	—
$100,000 under $200,000	1,884	101	*153	1,630	—
$200,000 or more	363	24	*31	82	226
Size of adjusted gross income less investment interest					
Under $50,000	17,117,660	17,116,209	1,326	*116	9
$50,000 under $100,000	16,532	—	16,245	286	1
$100,000 under $200,000	1,338	—	—	1,310	28
$200,000 or more	188	—	—	—	188

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

Table 5B—Returns With and Without Modified Total Income Tax: Number of Returns Classified by Size of Income Under Alternative Concepts

[All figures are estimates based on samples]

Size of income under alternative concepts	Size of adjusted gross income				
	Total	Under $50,000	$50,000 Under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)
All Returns					
Total	**95,396,123**	**91,298,751**	**3,442,720**	**516,516**	**138,136**
Size of expanded income					
Under $50,000	91,096,778	91,016,683	78,983	991	121
$50,000 under $100,000	3,559,294	271,998	3,266,317	20,574	405
$100,000 under $200,000	564,959	8,287	94,264	458,368	4,040
$200,000 or more	175,092	1,783	3,156	36,583	133,570
Size of adjusted gross income plus excluded tax preferences					
Under $50,000	90,953,456	90,953,456	—	—	—
$50,000 under $100,000	3,658,380	334,487	3,323,893	—	—
$100,000 under $200,000	597,397	8,983	114,979	473,435	—
$200,000 or more	186,890	1,825	3,848	43,081	138,136
Size of adjusted gross income less investment interest					
Under $50,000	91,436,374	91,298,751	135,067	2,071	485
$50,000 under $100,000	3,343,374	—	3,307,653	34,958	763
$100,000 under $200,000	488,607	—	—	479,487	9,120
$200,000 or more	127,768	—	—	—	127,768
Returns With Modified Total Income Tax					
Total	**78,306,142**	**74,223,643**	**3,428,772**	**515,670**	**138,057**
Size of expanded income					
Under $50,000	74,021,222	73,942,214	77,912	983	113
$50,000 under $100,000	3,545,692	271,482	3,253,552	20,254	404
$100,000 under $200,000	564,250	8,187	94,166	457,870	4,027
$200,000 or more	174,978	1,760	3,142	36,563	133,513
Size of adjusted gross income plus excluded tax preferences					
Under $50,000	73,879,494	73,879,494	—	—	—
$50,000 under $100,000	3,643,595	333,466	3,310,129	—	—
$100,000 under $200,000	596,319	8,882	114,826	472,611	—
$200,000 or more	186,734	1,801	3,817	43,059	138,057
Size of adjusted gross income less investment interest					
Under $50,000	74,360,056	74,223,643	133,982	1,955	476
$50,000 under $100,000	3,330,278	—	3,294,790	34,726	762
$100,000 under $200,000	488,094	—	—	478,989	9,105
$200,000 or more	127,714	—	—	—	127,714
Returns Without Modified Total Income Tax					
Total	**17,089,981**	**17,075,108**	**13,948**	**846**	**79**
Size of expanded income					
Under $50,000	17,075,556	17,074,469	1,071	*8	8
$50,000 under $100,000	13,602	516	12,765	320	1
$100,000 under $200,000	709	100	*98	498	13
$200,000 or more	114	23	*14	*20	57
Size of adjusted gross income plus excluded tax preferences					
Under $50,000	17,073,962	17,073,962	—	—	—
$50,000 under $100,000	14,785	1,021	13,764	—	—
$100,000 under $200,000	1,078	101	*153	824	—
$200,000 or more	156	24	*31	*22	79
Size of adjusted gross income less investment interest					
Under $50,000	17,076,318	17,075,108	1,085	*116	9
$50,000 under $100,000	13,096	—	12,863	232	1
$100,000 under $200,000	513	—	—	498	15
$200,000 or more	54	—	—	—	54

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

Table 5C—Returns With and Without Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Distribution of Returns by Ratio of Taxable Income to Specified Alternative Income

[All figures are estimates based on samples]

Specified item	Adjusted gross income			Expanded income			Adjusted gross income plus excluded tax preferences			Adjusted gross income less investment interest		
	Number of returns	Percent of total	Cumulative percent of total	Number of returns	Percent of total	Cumulative percent of total	Number of returns	Percent of total	Cumulative percent of total	Number of returns	Percent of total	Cumulative percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	**138,136**	**100.0**	—	**175,092**	**100.0**	—	**186,890**	**100.0**	—	**127,768**	**100.0**	—
Returns without total income tax	226	0.2	—	304	0.2	—	363	0.2	—	188	0.1	—
Returns with total income tax												
Total	137,910	99.8	100.0	174,788	99.8	100.0	186,527	99.8	100.0	127,580	99.9	100.0
Ratio of taxable income to alternative income:												
Under 5 percent	283	0.2	0.2	268	0.2	0.2	319	0.2	0.2	224	0.2	0.2
5 under 10 percent	338	0.2	0.5	355	0.2	0.4	545	0.3	0.5	306	0.2	0.4
10 under 15 percent	852	0.6	1.1	820	0.5	0.8	1,703	0.9	1.4	342	0.3	0.7
15 under 20 percent	1,456	1.1	2.1	2,530	1.4	2.3	4,293	2.3	3.7	592	0.5	1.1
20 under 25 percent	1,356	1.0	3.1	3,475	2.0	4.3	6,139	3.3	7.0	709	0.6	1.7
25 under 30 percent	1,669	1.2	4.3	6,467	3.7	8.0	9,580	5.1	12.1	851	0.7	2.4
30 under 35 percent	2,251	1.6	5.9	11,250	6.4	14.4	13,059	7.0	19.1	1,536	1.2	3.6
35 under 40 percent	2,162	1.6	7.5	16,811	9.6	24.0	16,596	8.9	28.0	1,462	1.1	4.7
40 under 45 percent	3,290	2.4	9.9	13,009	7.4	31.5	12,509	6.7	34.7	2,192	1.7	6.4
45 under 50 percent	3,903	2.8	12.7	9,934	5.7	37.1	10,652	5.7	40.4	2,815	2.2	8.6
50 under 60 percent	12,034	8.7	21.5	21,447	12.3	49.4	23,405	12.5	53.0	8,764	6.9	15.5
60 under 70 percent	27,563	20.0	41.4	29,994	17.2	66.6	32,491	17.4	70.4	23,413	18.4	33.9
70 under 80 percent	43,838	31.8	73.2	37,805	21.6	88.2	36,774	19.7	90.1	43,099	33.8	67.6
80 percent or more	36,915	26.8	100.0	20,623	11.8	100.0	18,462	9.9	100.0	41,275	32.4	100.0

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

Table 5D—Returns With and Without Modified Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Distribution of Returns by Ratio of Taxable Income to Specified Alternative Income

[All figures are estimates based on samples]

Specified item	Adjusted gross income			Expanded income			Adjusted gross income plus excluded tax preferences			Adjusted gross income less investment interest		
	Number of returns	Percent of total	Cumulative percent of total	Number of returns	Percent of total	Cumulative percent of total	Number of returns	Percent of total	Cumulative percent of total	Number of returns	Percent of total	Cumulative percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	**138,136**	**100.0**	—	**175,092**	**100.0**	—	**186,890**	**100.0**	—	**127,768**	**100.0**	—
Returns without modified total income tax	79	0.1	—	114	0.1	—	156	0.1	—	54	( )	—
Returns with modified total income tax												
Total	138,057	99.9	100.0	174,978	99.9	100.0	186,734	99.9	100.0	127,714	100.0	100.0
Ratio of taxable income to alternative income:												
Under 5 percent	106	0.1	0.1	90	0.1	0.1	140	0.1	0.1	49	( )	—
5 under 10 percent	103	0.1	0.2	118	0.1	0.1	306	0.2	0.2	72	0.1	0.1
10 under 15 percent	784	0.6	0.7	701	0.4	0.5	1,551	0.8	1.1	325	0.3	0.3
15 under 20 percent	1,417	1.0	1.7	2,441	1.4	1.9	4,239	2.3	3.3	554	0.4	0.8
20 under 25 percent	1,178	0.9	2.6	3,215	1.8	3.8	5,848	3.1	6.5	560	0.4	1.2
25 under 30 percent	1,486	1.1	3.7	6,366	3.6	7.4	9,509	5.1	11.6	664	0.5	1.7
30 under 35 percent	1,958	1.4	5.1	10,953	6.3	13.6	12,811	6.9	18.4	1,287	1.0	2.7
35 under 40 percent	2,028	1.5	6.6	16,829	9.6	23.3	16,570	8.9	27.3	1,270	1.0	3.7
40 under 45 percent	3,154	2.3	8.8	12,856	7.3	30.6	12,410	6.6	33.9	2,139	1.7	5.4
45 under 50 percent	3,789	2.7	11.6	9,804	5.6	36.2	10,434	5.6	39.5	2,636	2.1	7.5
50 under 60 percent	11,704	8.5	20.1	21,242	12.1	48.4	23,226	12.4	52.0	8,440	6.6	14.1
60 under 70 percent	27,416	19.9	39.9	29,940	17.1	65.5	32,468	17.4	69.4	23,169	18.1	32.2
70 under 80 percent	44,521	32.2	72.2	38,513	22.0	87.5	37,718	20.2	89.6	43,518	34.1	66.3
80 percent or more	38,413	27.8	100.0	21,910	12.5	100.0	19,504	10.4	100.0	43,031	33.7	100.0

( )Less than 0.05 percent.
NOTE: Detail may not add to total because of rounding.

amount of such preferences is not recorded, since the taxpayer did not have to file Form 4625.[3]

Even after including preference income which is not in AGI but which is identifiable on tax returns, several major sources of income for high income taxpayers are still omitted:

-- interest on tax-exempt State and local bonds;
-- certain agricultural expenses which are deducted when paid even though related income items are not includable in income until a later year;
-- straight-line depreciation deductions on real estate to the extent that they exceed economic depreciation; and
-- the value of employee fringe benefits.[4]

For real estate, the combination of a shorter life for tax purposes than the true economic life of the property and the use of accelerated depreciation methods may produce tax depreciation deductions which exceed economic depreciation, especially in the early years of ownership. At some future time, income may be correspondingly higher; but in the meantime, the taxpayer has had the interest-free use of the deferred taxes. Also, if taxed in the future, the income may be converted into a long-term capital gain which is taxed at a lower rate than ordinary income is.

Because sources of income not identifiable from tax return data are excluded, all of the income measures which are used in this report may understate economic income. As a consequence, some individuals with high economic incomes may have been omitted completely from the high income group covered by this report. Moreover, even for the individuals included, the income of some will be understated and taxes as a percentage of income (that is, the effective tax rate) will be overstated.

Investment Expenses

In determining economic income, it generally would be appropriate to deduct all expenses incurred in the production of income, including those related to any income-producing investments. Since economic income would include all investment income, it would be proper to deduct all investment expenses without limit. Investment expenses in excess of income would then represent a net economic loss, roughly akin to a net operating loss from a trade or business. However, such a liberal deduction from investment-related expenses is not necessarily correct when all income items are not included currently.

If all income is not included currently, the full deduction for investment expenses might represent a mismatching of receipts and expenses and might result in understating income. For example, if a taxpayer borrows funds to purchase securities, his or her net income would be understated if the taxpayer deducts all of his or her interest payments on the loan but does not include as income any accrued gains on the securities. A similar mismatching of income and expenses could occur if investment expenses that should properly be capitalized are deducted when they are paid. In these instances, a more accurate measure of income might be obtained by postponing the deduction of the expense until such time as the income is included on the tax return.

Additional problems are created when a person with a loan has both income-producing assets, such as securities, and non-income-producing assets, such as a vacation home or yacht. It is not possible to determine what portion of the interest expense should be attributed to the income-producing assets and, therefore, ought to be deductible in measuring income.

As a result of these problems, it has been necessary to set arbitrary limits on the amount of investment expenses which are deductible in calculating a broader measure of income.

Investment expenses which have not been deducted in determining AGI appear on a Federal individual income tax return in two places. Investment interest appears as part of the itemized deduction for interest; other investment expenses such as management fees are included in the miscellaneous category of itemized deductions. For purposes of determining expenses which should be deductible in calculating an approximation to economic income, investment expenses have been defined as the entire interest deduction other than interest paid on a home mortgage. Other investment expenses could not be determined since they could not be separated from the remainder of "Miscellaneous Deductions." Hence, they have not been used in the adjustment for investment expenses.

To the extent that interest expenses do not exceed investment income, they are a deduction in the computation of broadly-measured income. One consequence of this definition is that investment expenses can never turn positive net investment income into an investment loss. Generally, allowing investment expenses to offset all of investment income is generous and tends to understate broadly-measured income. On the other hand, limiting investment expenses to investment income may overstate income by disallowing genuine investment losses. This arbitrary procedure has been selected because, with the omission of accrued capital gains from income, allowing all investment expenses to be deducted would represent a mismatching of income and expenses.

The amount of investment income against which investment interest can be offset depends on the amount of investment income included in the income measure under consideration. Investment income consists of interest, dividends, and net capital gains (or losses). However, if only a portion of capital gains are included in the income concept, as is the case with AGI, then only that portion is considered to be investment income. A similar

[3] If the sum of tax preferences which were subject to 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, listing preferences by amount and type. For such taxpayers, the "tax preferences excluded from adjusted gross income," as tabulated in Tables 5.1 and 5.2, include the following items: the dividend and interest exclusion; the excluded portion of long-term capital gains; the excess of accelerated depreciation over straight-line depreciation on certain real property and property subject to a lease; the excess of rapid amortization allowable on certain capital expenditures (such as pollution control facilities) over depreciation otherwise allowable; the excess of percentage depletion over the "adjusted basis" of the property; unrealized gain on the exercise of stock options; and certain intangible drilling costs to the extent that they exceed the otherwise-allowable amortization deduction.

The itemized deduction tax preference item (which, along with the excluded long-term capital gains, is reported on Form 6251) does not represent income which has been omitted; hence, it has not been counted as a preference item in calculating a broader measure of income.

[4] The omission of social security benefits and certain other items is relatively unimportant for high income taxpayers.

adjustment is also made for the dividend and interest exclusion of up to $200 per tax return ($400 on a joint return).

Expanded Income

The Congress has asked for high income data to be tabulated on the basis of a measure closely approximating economic income but using only data available on tax returns. This measure is called "expanded income."

Expanded income is defined as adjusted gross income plus items of tax preference income excluded from AGI less investment expenses to the extent that they do not exceed investment income.[5] Tax preferences that are included are the $200 per tax return exclusion for qualifying dividends and interest ($400 on a joint return), the excluded portion of net long-term capital gains, and, where the taxpayer has filed a minimum tax form with his or her tax return, all other preferences subject to the minimum tax.[6] For individuals, the only preference income items of significance other than the excluded portion of capital gains are the excess of accelerated depreciation over straight-line depreciation on real property and on personal property subject to a lease, the excess of percentage depletion over the cost of the property, and deductions for intangible drilling costs in excess of the amount deductible if these costs had been amortized. Because expanded income is based on tax return data, it excludes items such as interest on tax-exempt State and local bonds, accrued but unrealized capital gains, straight-line depreciation on real estate in excess of economic depreciation, and most employee fringe benefits.

Four Income Measures

The Congress has mandated that high income tax return data be selected and classified on the basis of four definitions of income. Expanded income and AGI have already been discussed. Each of the two other measures embodies only one of the two major conceptual differences between expanded income and AGI. "Adjusted gross income plus tax preferences" is AGI plus the amount of tax preference income. "Adjusted gross income less investment interest" is AGI less the amount of investment interest to the extent that it does not exceed investment income.

When ranked according to size of income, AGI plus preferences is largest, AGI less investment interest is smallest, and AGI and expanded income fall in the middle. For any given taxpayer, AGI can be larger or smaller than expanded income depending on whether preferences are larger or smaller than investment interest.

The four income concepts are related in the following manner:[7]

Expanded Income
= Adjusted Gross Income + Preferences - Investment Interest

Adjusted Gross Income
= Expanded Income - Preferences + Investment Interest

Adjusted Gross Income plus Preferences
= Adjusted Gross Income + Preferences
or = Expanded Income + Investment Interest

Adjusted Gross Income less Investment Interest
= Adjusted Gross Income - Investment Interest
or = Expanded Income - Preferences

Expanded income is the measure which most closely approximates economic income.

Foreign Tax Credits

United States income taxes are based on global (worldwide) income. Thus, U.S. citizens and residents generally must include income on their U.S. income tax returns regardless of whether it is obtained in the United States or in a foreign country. However, when a taxpayer has foreign-source income, the U.S. income tax computed on global income may often be reduced on a dollar-for-dollar basis by the amount of foreign income taxes which have been paid on that foreign income. These offsets for foreign income taxes are called "Foreign Tax Credits."[8]

Statistics of Income (SOI) data (which are collected as a by-product of tax administration) include global income as reported on U.S. income tax returns, but SOI data usually only include U.S. income taxes after deducting Foreign Tax Credits. Where taxpayers have income from foreign sources, this procedure understates their tax liabilities and their effective tax rates. If all incomes are reported on U.S. tax returns, a more accurate measure of their tax burden is obtained if all income taxes--U.S. as well as foreign--are also included. Analysis of high income tax returns has indicated that a substantial portion of the so-called high income nontaxables had a large share of their income from non-U.S. sources and had paid substantial amounts of foreign income taxes on that income. Thus, it does not seem appropriate to classify these individuals as nontaxable or to classify their foreign tax credits as special tax benefits.

In order to give a more realistic picture of the taxation of individuals with foreign-source income, this section includes six tables for which income tax liability has been redefined to consist of the total amount of U.S. income taxes (income taxes after credits plus the minimum tax) plus the amount of Foreign Tax Credits. Because information on foreign tax liabilities is not available on, or tabulated from, U.S. income tax returns, Foreign Tax Credits were selected as a proxy for foreign tax liabilities. Where foreign tax rates exceed U.S. rates, and in certain other instances, Foreign Tax Credits will be less than foreign tax liabilities. In such cases, using Foreign Tax Credits as a proxy for foreign taxes understates global income taxes.

[5] For the sake of brevity, "investment interest to the extent that it does not exceed investment" income is called "investment interest." "Investment interest in excess of investment income" is called "excess investment interest."

[6] See footnote 3.

[7] The borderline between excess and nonexcess investment interest depends on the income items actually included under each income concept. Hence, the investment interest adjustment differs depending on which income definition is used.

[8] Certain amounts of income earned abroad are excluded from AGI by statute. Any foreign taxes paid on such income are not creditable against U.S. income taxes. The tables in this section do not reflect either the amounts of income or taxpayments so excluded.

In cases where Foreign Tax Credits are for taxes paid on income from earlier years, use of Foreign Tax Credits may either overstate or understate global taxes on the current year's income.

Tables 5A, 5C, 5.1, 5.3, 5.5, and 5.7 are based on Foreign Tax Credits as treated on tax returns; that is, as tax credits reducing U.S. income taxes. In those tables, tax liabilities consist solely of U.S. income tax liabilities after deducting any Foreign Tax Credits. Tables 5E, 5D, 5.2, 5.4, 5.6, and 5.8 repeat the contents of the above six tables under the assumption that Foreign Tax Credits represent income tax liabilities. Thus, these tables permit a comparison of global income tax liabilities with global income. For purposes of these tables, income taxes are defined as the amount of U.S. income taxes plus the amount of Foreign Tax Credits.

Comparing Exclusions, Deductions, Tax Credits, and Special Tax Computations

In order to compare the importance of various exclusions, deductions, tax credits, and special tax computations (such as the minimum tax on tax preferences, the maximum tax on personal service income, and income averaging), the different types of items must be put on the same basis. One way of doing so is to calculate the size of the deduction which would be necessary to reduce (or increase) income tax by the same amount as a tax credit. This amount is called the "deduction equivalent" of the tax credit, etc.

The deduction equivalent of a tax credit or special tax computation is the difference between the taxable income which, using ordinary tax rate schedules, would yield the actual tax before the provision in question is considered and the actual tax after the provision. For example, the "deduction equivalent of all tax credits" is equal to the difference between "taxable income which would yield tax before credits" and "taxable income which would yield tax after credits."

Under this method of equating the value of deductions, exclusions, credits, and special tax computations, the order in which the various credits and special tax computations are calculated affects the value of their deduction equivalents. Because the tax rate schedules are progressive with successive increments to income taxed at successively higher tax rates, the deduction equivalent of the credit converted last to a deduction equivalent will be larger (for the same amount of a credit) than the item converted first.

The deduction equivalents of tax credits shown in Tables 5.5 and 5.6 were computed by assuming that deductions and exclusions reduced taxes before tax credits. As a result, the deduction equivalent of tax credits is biased upwards.

The total impact of various deductions, exclusions, tax credits, and special tax computations can only be measured if the aggregate value of these items in reducing, or increasing, income taxes is put on a comparable basis. Two often-used measures of the value of deductions and exclusions are (1) the share of income which has been excluded from tax and (2) the share of income which remains subject to tax. The latter measure can also include the impact of tax credits and special tax computations if the deduction equivalent of these items is added to "taxable income" defined in the ordinary manner. Doing so yields what this report calls "Taxable Income which would yield Income Tax Before Credits," "Taxable Income which would yield Income Tax After Credits," and "Taxable Income which would yield Total Income Tax." These measures could be computed directly from taxable income and from the deduction equivalents of the appropriate items. However, these measures were computed by using the tax rate schedules to calculate the amount of taxable income which would have been necessary (when subject to tax under the appropriate, ordinary tax rate schedule) to yield the given amount of tax.

Unaudited Data

Tax return data used in the Statistics of Income program are as they have been reported on tax returns filed with the Internal Revenue Service. Certain, obvious arithmetic errors have been corrected and certain adjustments have been made to achieve consistent statistical definitions, but otherwise the data have not been altered. In particular, the data do not reflect any changes which may have been made as a result of audits by IRS. While this is true of data throughout the SOI report, it is of particular relevance for high income tax returns. Because of the greater complexity of these returns, there is a higher probability of error and more scope for disagreement about the proper interpretation of tax laws.

The fact that the data have been drawn from returns which have not been audited is of even greater importance for those high income returns which are nontaxable. Almost any audit changes would make such returns taxable. Even where the tax consequences were minor, such returns would be reclassified from nontaxable to taxable, thereby changing the counts of nontaxable returns.

Numbers of High Income Tax Returns

For 1981, the number of tax returns with incomes of $200,000 or more ranged from 127,768 to 186,890 depending on the income concept. These numbers represent from thirteen one-hundredths of one-percent (0.13 percent) to twenty one-hundredths of one-percent (0.20 percent) of all tax returns filed. Although the total number of tax returns filed increased by only two percent between 1980 and 1981, the number of high income returns increased by 17 percent to 18 percent.

Of all high income returns, only 188 to 363 were nontaxable, even if only income taxes paid to the United States are included. Even though nontaxable high income returns represent only a very small proportion (0.15 percent to 0.19 percent) of all high income returns, both their total number and their proportion increased substantially between 1980 and 1981. As measured by expanded incom , high income, nontaxable returns increased by 54 percent from 198 returns (0.13 percent of the total) for 1980 to 304 returns (0.17 percent of the total) for 1981. As measured by AGI, nontaxable returns increased by 58 percent from 143 returns (0.12 percent of the total) for 1980 to 226 returns (0.16 percent of the total) for 1981.

If nontaxability is measured by worldwide income tax liabilities, only 54 to 156 returns were not subject to tax. Thus, treating Foreign Tax Credits as if they represent tax payments reduces the number of nontaxable high income tax returns by between 57 percent and 71 percent. Between 1980 and 1981, the number of such returns as measured by expanded income remained the same. However, as measured by AGI, the number of nontaxable returns increased by 41 percent from 56 to 79.

Using expanded income, there were 175,092 high income returns. Also, 304 returns, or 0.17 percent, showed no U.S. income tax liability, but only 114 returns, or 0.07 percent, showed no worldwide income tax liability.

Using AGI, there were 138,136 high income returns. Two hundred twenty six returns, or 0.16 percent, showed no U.S. income tax liability, but only 79, or 0.06 percent, showed no worldwide income tax liability.

Table 5.1—Returns With and Without Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status

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

Item	Returns with adjusted gross income $200,000 or more						Returns with expanded income $200,000 or more					
	Total		Returns with total income tax		Returns without total income tax		Total		Returns with total income tax		Returns without total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Salaries and wages	110,047	22,942,624	109,871	22,903,784	176	38,839	132,656	24,695,609	132,406	24,656,220	250	39,389
Business and profession:												
Net profit	22,562	3,181,478	22,525	3,175,337	37	6,142	28,634	3,480,826	28,550	3,475,807	84	5,018
Net loss	14,301	915,717	14,276	911,349	25	4,369	22,065	1,496,605	21,998	1,471,051	67	25,554
Farm:												
Net profit	2,686	130,261	2,680	129,959	6	302	3,259	148,528	3,252	148,103	7	425
Net loss	10,771	620,789	10,753	619,009	18	1,781	14,034	901,839	13,941	897,368	93	4,471
Partnership:												
Net profit	38,912	4,321,329	38,874	4,311,125	38	10,204	46,622	4,635,720	46,582	4,623,598	40	12,122
Net loss	52,884	4,414,964	52,816	4,408,539	68	6,425	68,455	6,203,403	68,368	6,185,538	87	17,865
Small Business Corporation:												
Net profit	12,515	1,047,551	12,504	1,047,206	11	345	14,155	1,096,749	14,141	1,096,110	14	639
Net loss	12,057	655,823	12,042	654,413	15	1,409	15,734	874,301	15,710	871,927	24	2,374
Sales of capital assets:												
Net gain	84,821	10,935,642	84,742	10,923,482	79	12,160	119,989	14,178,215	119,813	14,127,634	176	50,580
Net loss	28,508	70,770	28,467	70,675	41	96	29,662	73,453	29,626	73,369	36	84
Sales of property *other* than capital assets:												
Net gain	10,505	292,196	10,491	291,720	14	477	15,320	385,744	15,297	384,517	23	1,227
Net loss	7,829	267,300	7,821	266,859	8	441	9,772	316,845	9,764	314,747	8	2,099
Dividends received	121,290	8,929,261	121,134	8,919,564	156	9,697	151,413	9,597,077	151,244	9,587,354	169	9,723
Interest received	136,040	6,680,484	135,832	6,670,575	208	9,909	172,598	7,781,202	172,322	7,770,054	276	11,148
Dividends and interest in adjusted gross income	136,106	15,559,663	135,904	15,540,122	202	19,541	172,601	17,315,135	172,330	17,294,356	271	20,779
Pensions and annuities in adjusted gross income	14,183	264,013	14,168	263,111	15	902	19,309	320,068	19,290	319,104	19	964
Rent:												
Net income	32,858	1,229,443	32,829	1,228,929	29	513	42,552	1,419,306	42,513	1,417,145	39	2,161
Net loss	31,093	655,660	30,997	653,494	96	2,166	40,520	934,146	40,374	931,100	146	3,046
Royalty:												
Net income	18,514	1,619,652	18,505	1,619,598	9	54	24,483	1,993,085	24,469	1,992,817	14	268
Net loss	1,923	43,369	†	43,369	†	( )	2,493	60,317	2,491	60,317	2	1
Estate or trust:												
Net income	15,569	839,652	15,555	839,060	14	592	19,160	923,630	19,149	923,458	11	172
Net loss	2,430	67,152	2,426	66,826	4	325	3,518	100,044	3,513	99,837	5	207
State income tax refunds	37,780	155,971	37,751	155,551	29	421	47,362	178,092	47,317	177,390	45	703
Windfall profit tax refunds	5,507	14,923	5,503	14,920	4	3	7,087	17,710	7,085	17,707	2	3
Alimony received	337	15,294	337	15,294	—	—	611	29,710	611	29,710	—	—
Other income[1]	27,148	566,588	27,104	563,870	44	2,718	34,258	646,537	34,159	644,106	99	2,432
Other loss[1]	4,390	270,928	4,378	269,851	12	1,077	6,693	445,194	6,660	435,963	33	9,231
Net adjustment for windfall profit tax withheld	19,166	405,292	19,157	405,263	9	30	25,555	518,018	25,546	517,989	9	29
Total statutory adjustments	55,713	528,054	55,586	525,795	127	2,259	67,059	612,177	66,936	609,978	123	2,199
Expanded income	138,109	68,809,606	137,884	68,730,301	225	79,306	175,092	79,275,297	174,788	79,145,589	304	129,709
Adjusted gross income plus excluded tax preferences	138,136	71,773,545	137,910	71,687,221	226	86,324	175,092	82,205,285	174,788	82,068,546	304	136,739
Adjusted gross income less investment interest	138,109	51,298,313	137,884	51,232,163	225	66,150	175,087	56,053,462	174,783	55,990,623	304	62,839
Investment interest per adjusted gross income concept	108,048	2,902,149	107,899	2,895,466	149	6,684	134,678	2,874,860	134,475	2,867,976	203	6,884
Investment interest per alternative income concept	108,048	2,902,149	107,899	2,895,466	149	6,684	135,562	2,929,988	135,358	2,922,957	204	7,031
Tax preferences excluded from adjusted gross income:												
Total	137,016	17,573,083	136,817	17,559,592	199	13,490	173,983	23,276,964	173,704	23,209,947	279	67,017
Excluded long-term capital gains	82,192	14,721,503	82,120	14,708,147	72	13,356	117,189	19,335,935	117,019	19,271,897	170	64,039
Dividend and interest exclusion	136,075	50,081	135,881	50,017	194	64	172,513	63,144	172,255	63,052	258	91
All other	31,223	2,802,069	31,208	2,801,999	15	70	45,762	3,878,664	45,743	3,875,777	19	2,887
Adjusted gross income	138,136	54,200,462	137,910	54,127,629	226	72,834	175,092	58,928,322	174,788	58,858,599	304	69,723

Footnote(s) at end of table.

Table 5.1—Returns With and Without Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status—Continued

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

Item	Returns with adjusted gross income $200,000 or more						Returns with expanded income $200,000 or more					
	Total		Returns with total income tax		Returns without total income tax		Total		Returns with total income tax		Returns without total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Exemption amount	138,136	478,438	137,910	477,651	226	787	175,092	598,795	174,788	597,696	304	1,099
Itemized deductions:												
Total per adjusted gross income concept	135,907	12,680,843	135,735	12,647,889	172	32,954	170,737	13,633,996	170,510	13,598,286	227	35,710
Total per alternative income concept	135,907	12,680,843	135,735	12,647,889	172	32,954	170,731	10,704,009	170,505	10,675,329	226	28,679
Contributions deduction	132,191	3,483,418	132,038	3,480,455	153	2,963	165,874	3,748,192	165,664	3,744,639	210	3,553
Interest paid deduction:												
Total per adjusted gross income concept	118,186	4,089,962	118,027	4,078,924	159	11,039	147,467	4,170,444	147,253	4,158,563	214	11,881
Total per alternative income concept	118,186	4,089,962	118,027	4,078,924	159	11,039	98,961	1,240,456	98,810	1,235,606	151	4,850
Home mortgage interest	77,866	740,482	77,770	738,681	96	1,801	95,969	878,084	95,834	874,870	135	3,214
Investment interest exceeding investment income per adjusted gross income concept	20,249	447,331	20,189	444,777	60	2,554	19,855	417,500	19,813	415,718	42	1,782
Investment interest exceeding investment income per alternative income concept	20,249	447,331	20,189	444,777	60	2,554	17,566	362,372	17,526	360,737	40	1,636
Medical and dental expense deduction	67,194	128,829	67,113	128,224	81	605	89,652	170,937	89,499	170,234	153	703
Net casualty or theft loss deduction	16,208	68,898	16,168	60,893	40	8,006	19,571	79,751	19,536	71,271	35	8,481
Taxes paid deduction	135,812	3,962,571	135,652	3,956,159	160	6,411	170,598	4,428,205	170,383	4,420,949	215	7,257
Miscellaneous deductions	115,666	947,165	115,527	943,235	139	3,930	144,570	1,036,467	144,402	1,032,631	168	3,836
Excess itemized deductions	135,907	12,237,956	135,735	12,205,547	172	32,409	170,716	13,079,151	170,489	13,044,171	227	34,980
Zero bracket amount (statutory)	138,136	450,002	137,910	449,283	226	720	175,092	568,380	174,788	567,398	304	982
Excess of exemptions and deductions over adjusted gross income	943	122,443	890	114,389	53	8,054	2,590	293,127	2,506	277,596	84	15,530
Taxable income:												
As computed under current law	137,215	41,603,442	137,039	41,555,911	176	47,531	172,597	45,535,275	172,373	45,486,342	224	48,932
As computed under prior law	137,193	41,156,513	137,020	41,109,541	173	46,972	172,502	44,975,238	172,282	44,927,018	220	48,220
Tax at normal rates	137,193	24,575,454	137,020	24,547,674	173	27,780	172,502	26,381,429	172,282	26,353,554	220	27,875
Tax savings	118,962	2,700,307	118,814	2,695,992	148	4,315	145,536	2,865,042	145,346	2,860,589	190	4,453
Income tax before credits[2]	137,237	21,914,417	137,064	21,890,944	173	23,473	172,588	23,556,617	172,368	23,533,188	220	23,430
Tax credits:												
Total[3]	107,976	910,426	107,803	886,953	173	23,473	133,461	1,008,912	133,241	985,483	220	23,430
Foreign tax credit	19,333	272,844	19,186	250,618	147	22,225	22,917	279,445	22,727	257,261	190	22,184
Investment credit	77,334	613,819	77,304	612,729	30	1,090	97,143	702,876	97,109	701,784	34	1,092
Jobs credit	3,214	10,933	†	10,927	†	6	3,714	12,319	3,712	12,313	2	6
Minimum tax reported on Form 1040	11,716	199,937	11,716	199,937	—	—	22,467	318,760	22,467	318,760	—	—
Alternative minimum tax reported on Form 1040	11,199	534,098	11,199	534,098	—	—	24,335	887,099	24,335	887,099	—	—
Total income tax:												
Taxes paid to the U.S.	137,910	21,738,025	137,910	21,738,025	—	—	174,788	23,753,563	174,788	23,753,563	—	—
Foreign taxes paid	—	—	—	—	—	—	—	—	—	—	—	—
Taxable income which would yield:[4]												
Income tax before credits	137,237	37,285,151	137,064	37,244,473	173	40,677	172,588	40,838,301	172,368	40,796,721	220	41,580
Income tax after credits	136,454	35,875,774	136,454	35,875,774	—	—	170,258	39,228,560	170,258	39,228,560	—	—
Total income tax	137,910	37,026,047	137,910	37,026,047	—	—	174,788	41,262,693	174,788	41,262,693	—	—

( ) Less than $500.

*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]Includes unemployment compensation in adjusted gross income.
[2]After subtraction of rate reduction credit.
[3]Does not include rate reduction credit.
[4]Computed by dividing .9875 to allow for rate reduction credit, and looking up result in the tax rate schedule.
NOTE: Detail may not add to total because of rounding.

Table 5.2—Returns With and Without Modified Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status

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

Item	Returns with adjusted gross income $200,000 or more						Returns with expanded income $200,000 or more					
	Total		Returns with modified total income tax		Returns without modified total income tax		Total		Returns with modified total income tax		Returns without modified total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Salaries and wages	110,047	22,942,624	109,997	22,933,756	50	8,868	132,656	24,695,609	132,577	24,684,975	79	10,634
Business and profession:												
Net profit	22,562	3,181,478	22,543	3,178,409	19	3,069	28,634	3,480,826	28,621	3,478,894	13	1,932
Net loss	14,301	915,717	14,288	912,270	13	3,447	22,065	1,496,605	22,009	1,471,811	56	24,795
Farm:												
Net profit	2,686	130,261	2,683	129,974	3	287	3,259	148,528	3,255	148,117	4	410
Net loss	10,771	620,789	10,764	619,819	7	970	14,034	901,839	14,006	898,233	*28	*3,606
Partnership:												
Net profit	38,912	4,321,329	38,894	4,319,740	18	1,589	46,622	4,635,720	46,599	4,631,555	23	4,164
Net loss	52,884	4,414,964	52,842	4,409,744	42	5,220	68,455	6,203,403	68,391	6,186,644	64	16,759
Small Business Corporation:												
Net profit	12,515	1,047,551	12,507	1,047,207	8	344	14,155	1,096,749	14,144	1,096,111	11	638
Net loss	12,057	655,823	12,049	654,679	8	1,143	15,734	874,301	15,716	872,133	18	2,168
Sales of capital assets:												
Net gain	84,821	10,935,642	84,779	10,930,218	42	5,424	119,989	14,178,215	119,901	14,139,570	88	38,645
Net loss	28,508	70,770	28,495	70,741	13	30	29,662	73,453	29,652	73,432	10	21
Sales of property *other* than capital assets:												
Net gain	10,505	292,196	10,495	291,728	10	468	15,320	385,744	15,300	384,523	20	1,221
Net loss	7,829	267,300	7,825	267,140	4	160	9,772	316,845	9,767	314,809	5	2,037
Dividends received	121,290	8,929,261	121,232	8,921,773	58	7,488	151,413	9,597,077	151,332	9,589,267	81	7,810
Interest received	136,040	6,680,484	135,963	6,672,813	77	7,671	172,598	7,781,202	172,497	7,772,482	101	8,720
Dividends and interest in adjusted gross income	136,106	15,559,663	136,029	15,544,529	77	15,135	172,601	17,315,135	172,499	17,298,639	102	16,497
Pensions and annuities in adjusted gross income	14,183	264,013	14,177	263,806	6	207	19,309	320,068	19,299	319,799	10	269
Rent:												
Net income	32,858	1,229,443	32,840	1,229,206	18	237	42,552	1,419,306	42,522	1,417,389	30	1,917
Net loss	31,093	655,660	31,071	654,683	22	977	40,520	934,146	40,499	932,782	21	1,364
Royalty:												
Net income	18,514	1,619,652	18,508	1,619,599	6	53	24,483	1,993,085	24,472	1,992,817	11	268
Net loss	1,923	43,369	1,923	43,369	—	—	2,493	60,317	2,492	60,317	1	1
Estate or trust:												
Net income	15,569	839,652	15,561	839,528	8	124	19,160	923,630	19,153	923,538	7	92
Net loss	2,430	67,152	†	66,868	†	284	3,518	100,044	3,515	99,879	3	165
State income tax refunds	37,780	155,971	37,755	155,601	25	371	47,362	178,092	47,321	177,440	41	652
Windfall profit tax refunds	5,507	14,923	5,504	14,922	3	1	7,087	17,710	7,086	17,709	1	1
Alimony received	337	15,294	337	15,294	—	—	611	29,710	611	29,710	—	—
Other income[1]	27,148	566,588	27,132	565,044	16	1,544	34,258	646,537	34,241	645,327	17	1,210
Other loss[1]	4,390	270,928	4,381	269,866	9	1,061	6,693	445,194	6,662	435,971	31	9,223
Net adjustment for windfall profit tax withheld	19,166	405,292	19,162	405,283	4	10	25,555	518,018	25,551	518,009	4	9
Total statutory adjustments	55,713	528,054	55,692	527,662	21	392	67,059	612,177	67,036	611,693	23	484
Expanded income	138,109	68,809,606	138,031	68,787,283	78	22,324	175,092	79,275,297	174,978	79,213,730	114	61,568
Adjusted gross income plus excluded tax preferences	138,136	71,773,545	138,057	71,745,572	79	27,973	175,092	82,205,285	174,978	82,137,939	114	67,347
Adjusted gross income less investment interest	138,109	51,298,313	138,031	51,279,619	78	18,694	175,087	56,053,462	174,973	56,041,190	114	12,272
Investment interest per adjusted gross income concept	108,048	2,902,149	107,975	2,896,816	73	5,333	134,678	2,874,860	134,593	2,869,214	85	5,646
Investment interest per alternative income concept	108,048	2,902,149	107,975	2,896,816	73	5,333	135,562	2,929,988	135,477	2,924,209	85	5,779
Tax preferences excluded from adjusted gross income:												
Total	137,016	17,573,083	136,939	17,569,136	77	3,946	173,983	23,276,964	173,871	23,227,535	112	49,429
Excluded long-term capital gains	82,192	14,721,503	82,156	14,717,608	36	3,896	117,189	19,335,935	117,106	19,289,382	83	46,553
Dividend and interest exclusion	136,075	50,081	136,001	50,057	74	25	172,513	63,144	172,420	63,111	93	33
All other	31,223	2,802,069	31,218	2,802,043	5	26	45,762	3,878,664	45,753	3,875,821	9	2,843
Adjusted gross income	138,136	54,200,462	138,057	54,176,435	79	24,027	175,092	58,928,322	174,978	58,910,404	114	17,918

Footnote(s) at end of table.

Table 5.2—Returns With and Without Modified Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status—Continued

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

Item	Returns with adjusted gross income $200,000 or more						Returns with expanded income $200,000 or more					
	Total		Returns with modified total income tax		Returns without modified total income tax		Total		Returns with modified total income tax		Returns without modified total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Exemption amount	138,136	478,438	138,057	478,142	79	296	175,092	598,795	174,978	598,369	114	426
Itemized deductions:												
Total per adjusted gross income concept	135,907	12,680,843	135,828	12,652,092	79	28,752	170,737	13,633,996	170,645	13,604,030	92	29,966
Total per alternative income concept	135,907	12,680,843	135,828	12,652,092	79	28,752	170,731	10,704,009	170,640	10,679,821	91	24,187
Contributions deduction	132,191	3,483,418	132,117	3,481,333	74	2,084	165,874	3,748,192	165,788	3,745,486	86	2,706
Interest paid deduction:												
Total per adjusted gross income concept	118,186	4,089,962	118,113	4,081,078	73	8,884	147,467	4,170,444	147,381	4,162,011	86	8,433
Total per alternative income concept	118,186	4,089,962	118,113	4,081,078	73	8,884	98,961	1,240,456	98,918	1,237,802	43	2,654
Home mortgage interest	77,866	740,482	77,818	739,186	48	1,296	95,969	878,084	95,929	876,881	40	1,203
Investment interest exceeding investment income per adjusted gross income concept	20,249	447,331	20,224	445,075	25	2,256	19,855	417,500	19,840	415,916	15	1,584
Investment interest exceeding investment income per alternative income concept	20,249	447,331	20,224	445,075	25	2,256	17,566	362,372	17,552	360,921	14	1,451
Medical and dental expense deduction	67,194	128,829	67,159	128,230	35	599	89,652	170,937	89,596	170,300	56	636
Net casualty or theft loss deduction	16,208	68,898	16,183	60,957	25	7,941	19,571	79,751	19,548	71,333	23	8,418
Taxes paid deduction	135,812	3,962,571	135,735	3,956,883	77	5,687	170,598	4,428,205	170,509	4,421,874	89	6,331
Miscellaneous deductions	115,666	947,165	115,600	943,609	66	3,556	144,570	1,036,467	144,517	1,033,025	53	3,442
Excess itemized deductions	135,907	12,237,956	135,828	12,209,454	79	28,502	170,716	13,079,151	170,624	13,049,473	92	29,677
Zero bracket amount (statutory)	138,136	450,002	138,057	449,752	79	250	175,092	568,380	174,978	568,017	114	363
Excess of exemptions and deductions over adjusted gross income	943	122,443	890	114,389	53	8,054	2,590	293,127	2,506	277,596	84	15,530
Taxable income:												
As computed under current law	137,215	41,603,442	137,186	41,600,320	29	3,122	172,597	45,535,275	172,563	45,532,200	34	3,075
As computed under prior law	137,193	41,156,513	137,167	41,153,480	26	3,033	172,502	44,975,238	172,472	44,972,256	30	2,982
Tax at normal rates	137,193	24,575,454	137,167	24,573,944	26	1,510	172,502	26,381,429	172,472	26,379,980	30	1,449
Tax savings	118,962	2,700,307	118,941	2,699,913	21	394	145,536	2,865,042	145,519	2,864,710	17	333
Income tax before credits[2]	137,237	21,914,417	137,211	21,913,302	26	1,115	172,588	23,556,617	172,558	23,555,501	30	1,116
Tax credits:												
Total[3]	102,962	637,582	102,936	636,467	26	1,115	127,534	729,467	127,504	728,351	30	1,116
Foreign tax credit	—	—	—	—	—	—	—	—	—	—	—	—
Investment credit	77,334	613,819	77,309	612,845	25	974	97,143	702,876	97,113	701,898	30	978
Jobs credit	3,214	10,933	†	10,927	†	6	3,714	12,319	3,712	12,313	2	6
Minimum tax reported on Form 1040	11,716	199,937	11,716	199,937	—	—	22,467	318,760	22,467	318,760	—	—
Alternative minimum tax reported on Form 1040	11,199	534,098	11,199	534,098	—	—	24,335	887,099	24,335	887,099	—	—
Total income tax:												
Taxes paid to the U.S.	138,057	22,010,869	138,057	22,010,869	—	—	174,978	24,033,009	174,978	24,033,009	—	—
Foreign taxes paid	19,333	272,844	19,333	272,844	—	—	22,917	279,445	22,917	279,445	—	—
Taxable income which would yield:[4]												
Income tax before credits	137,237	37,285,151	137,211	37,282,752	26	2,398	172,588	40,838,301	172,558	40,835,845	30	2,456
Income tax after credits	136,779	36,301,910	136,779	36,301,910	—	—	170,711	39,667,438	170,711	39,667,438	—	—
Total income tax	138,057	37,448,880	138,057	37,448,880	—	—	174,978	41,697,255	174,978	41,697,255	—	—

*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]Includes unemployment compensation in adjusted gross income.
[2]After subtraction of rate reduction credit.
[3]Does not include rate reduction credit.
[4]Computed by dividing .9875 to allow for rate reduction credit, and looking up result in the tax rate schedule.
NOTE: Detail may not add to total because of rounding.

Table 5.3—Returns With and Without Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect

[All figures are estimates based on samples]

Item with *second largest* tax effect	Item with the largest tax effect: Total		Interest paid deduction		Taxes paid deduction		Contributions deduction		Medical and dental expense deduction	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Returns With Total Income Tax										
Returns with adjusted gross income $200,000 or more										
Total	**137,910**	**100.0**	**37,878**	**27.4**	**60,625**	**43.9**	**24,103**	**17.4**	**1,090**	**0.7**
Interest paid deduction	*36,282	*26.3	—	—	25,390	41.9	5,252	21.8	114	10.5
Taxes paid deduction	45,461	33.0	24,929	65.8	—	—	14,662	60.8	566	51.9
Contributions deduction	31,520	22.9	6,498	17.2	22,877	37.7	—	—	120	11.0
Medical and dental expense deduction	1,360	1.0	135	0.4	848	1.4	309	1.3	—	—
Net casualty or theft loss deduction	598	0.4	173	0.5	281	0.5	70	0.3	*26	*2.4
Miscellaneous deductions	11,902	8.6	2,648	7.0	6,504	10.7	2,136	8.9	219	20.1
Foreign tax credit	1,216	0.9	419	1.1	518	0.9	146	0.6	2	0.2
Investment credit	8,965	6.5	2,937	7.8	4,066	6.7	1,514	6.3	*40	*3.7
Jobs credit	420	0.3	32	0.1	141	0.2	*9	*()	*3	*0.3
No second largest item	186	0.1	107	0.3	—	—	*5	*()	—	—
Returns with expanded income $200,000 or more										
Total	**174,788**	**100.0**	**46,826**	**26.7**	**56,272**	**32.1**	**39,106**	**22.3**	**2,356**	**1.3**
Interest paid deduction	30,916	17.7	—	—	10,004	17.8	13,603	34.8	363	15.4
Taxes paid deduction	26,849	15.4	9,849	21.0	—	—	7,606	19.4	569	24.2
Contributions deduction	54,017	30.9	20,794	44.4	21,977	39.1	—	—	799	33.9
Medical and dental expense deduction	4,366	2.5	512	1.1	1,665	3.0	1,636	4.2	—	—
Net casualty or theft loss deduction	1,636	0.9	426	0.9	647	1.1	359	0.9	*15	*0.6
Miscellaneous deductions	35,336	20.2	8,734	18.7	14,093	25.0	10,253	26.2	546	23.2
Foreign tax credit	1,595	0.9	205	0.4	487	0.9	643	1.6	2	0.1
Investment credit	16,850	9.6	4,943	10.6	6,597	11.7	4,263	10.9	*40	*1.7
Jobs credit	2,049	1.2	319	0.7	793	1.4	720	1.8	*22	*0.9
No second largest item	1,174	0.7	1,044	2.2	9	—	*23	*0.1	—	—
Returns Without Total Income Tax										
Returns with adjusted gross income $200,000 or more										
Total	**226**	**100.0**	**34**	**15.0**	**13**	**5.7**	**6**	**2.6**	**2**	**0.8**
Interest paid deduction	113	50.0	—	—	4	30.8	2	33.3	1	50.0
Taxes paid deduction	36	15.9	10	29.4	—	—	2	33.3	—	—
Contributions deduction	27	11.9	5	14.7	3	23.1	—	—	—	—
Medical and dental expense deduction	—	—	—	—	—	—	—	—	—	—
Net casualty or theft loss deduction	4	1.8	2	5.9	—	—	—	—	—	—
Miscellaneous deductions	19	8.4	8	23.5	5	38.5	—	—	—	—
Foreign tax credit	5	2.2	5	14.7	—	—	—	—	—	—
Investment credit	7	3.1	3	8.8	1	7.7	2	33.3	1	50.0
Jobs credit	3	1.3	1	2.9	—	—	—	—	—	—
No second largest item	12	5.3	—	—	—	—	—	—	—	—
Returns with expanded income $200,000 or more										
Total	**304**	**100.0**	**143**	**47.0**	**41**	**13.4**	**40**	**13.1**	**—**	**—**
Interest paid deduction	29	9.5	—	—	10	24.4	10	25.0	—	—
Taxes paid deduction	166	54.6	79	55.2	—	—	*22	*55.0	—	—
Contributions deduction	32	10.5	15	10.5	13	31.7	—	—	—	—
Medical and dental expense deduction	*13	*4.3	1	0.7	*11	*26.8	1	2.5	—	—
Net casualty or theft loss deduction	2	0.7	1	0.7	1	2.4	—	—	—	—
Miscellaneous deductions	24	7.9	11	7.7	5	12.2	7	17.5	—	—
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	2	0.7	—	—	1	2.4	—	—	—	—
Jobs credit	—	—	—	—	—	—	—	—	—	—
No second largest item	36	11.8	36	25.2	—	—	—	—	—	—

Footnote(s) at end of table.

Table 5.3—Returns With and Without Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect—Continued

[All figures are estimates based on samples]

Item with second largest tax effect	Item with the largest tax effect—Continued									
	Net casualty or theft loss deduction		Miscellaneous deductions		Foreign tax credit		Investment credit		Jobs credit	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Returns With Total Income Tax										
Returns with adjusted gross income $200,000 or more										
Total	**396**	**0.2**	**4,013**	**2.9**	**2,166**	**1.5**	**7,385**	**5.3**	**254**	**0.1**
Interest paid deduction	120	30.3	1,064	26.5	1,242	57.3	2,934	39.7	166	65.4
Taxes paid deduction	177	44.7	1,916	47.7	448	20.7	2,738	37.1	*25	*9.8
Contributions deduction	68	17.2	666	16.6	179	8.3	1,081	14.6	*31	*12.2
Medical and dental expense deduction	—	—	45	1.1	*4	*0.2	*19	*0.3	—	—
Net casualty or theft loss deduction	—	—	*7	*0.2	2	0.1	*39	*0.5	—	—
Miscellaneous deductions	3	0.8	—	—	177	8.2	214	2.9	1	0.4
Foreign tax credit	—	—	*29	*0.7	—	—	102	1.4	—	—
Investment credit	*28	*7.1	285	7.1	66	3.0	—	—	29	11.4
Jobs credit	—	—	1	()	*23	*1.1	211	2.9	—	—
No second largest item	—	—	—	—	*25	*1.2	*47	*0.6	1	0.8
Returns with expanded income $200,000 or more										
Total	**749**	**0.4**	**15,670**	**8.9**	**1,473**	**0.8**	**11,777**	**6.7**	**559**	**0.3**
Interest paid deduction	183	24.4	3,698	23.6	266	18.1	2,559	21.7	240	42.9
Taxes paid deduction	174	23.2	4,442	28.3	380	25.8	3,780	32.1	49	8.8
Contributions deduction	210	28.0	6,090	38.9	322	21.9	3,695	31.4	130	23.3
Medical and dental expense deduction	*5	*0.7	301	1.9	1	0.1	236	2.0	*10	*1.8
Net casualty or theft loss deduction	—	—	75	0.5	*23	*1.6	91	0.8	—	—
Miscellaneous deductions	100	13.4	—	—	405	27.5	1,176	10.0	*29	*5.2
Foreign tax credit	—	—	167	1.1	—	—	91	0.8	—	—
Investment credit	76	10.1	820	5.2	69	4.7	—	—	42	7.5
Jobs credit	1	0.1	76	0.5	*6	*0.4	112	1.0	—	—
No second largest item	—	—	1	()	1	0.1	*37	*0.3	*59	*10.6
Returns Without Total Income Tax										
Returns with adjusted gross income $200,000 or more										
Total	**15**	**6.6**	**5**	**2.2**	**140**	**61.9**	**10**	**4.4**	**1**	**0.4**
Interest paid deduction	6	40.0	2	40.0	96	68.6	2	20.0	—	—
Taxes paid deduction	7	46.7	—	—	12	8.6	4	40.0	1	100.0
Contributions deduction	2	13.3	1	20.0	12	8.6	4	40.0	—	—
Medical and dental expense deduction	—	—	—	—	—	—	—	—	—	—
Net casualty or theft loss deduction	—	—	—	—	2	1.4	—	—	—	—
Miscellaneous deductions	—	—	—	—	6	4.3	—	—	—	—
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	—	—	—	—	—	—	—	—	—	—
Jobs credit	—	—	—	—	2	1.4	—	—	—	—
No second largest item	—	—	1	20.0	10	7.1	—	—	—	—
Returns with expanded income $200,000 or more										
Total	**3**	**0.9**	**14**	**4.8**	***56**	***18.4**	**5**	**1.6**	**2**	**0.6**
Interest paid deduction	—	—	7	50.0	—	—	1	20.0	1	50.0
Taxes paid deduction	1	33.3	4	28.6	*56	*100.0	3	60.0	1	50.0
Contributions deduction	—	—	3	21.4	—	—	1	20.0	—	—
Medical and dental expense deduction	—	—	—	—	—	—	—	—	—	—
Net casualty or theft loss deduction	—	—	—	—	—	—	—	—	—	—
Miscellaneous deductions	1	33.3	—	—	—	—	—	—	—	—
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	1	33.3	—	—	—	—	—	—	—	—
Jobs credit	—	—	—	—	—	—	—	—	—	—
No second largest item	—	—	—	—	—	—	—	—	—	—

( )Less than 0.05 percent.
*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 5.4—Returns With and Without Modified Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect

[All figures are estimates based on samples]

Item with second largest tax effect	Item with the largest tax effect: Total		Interest paid deduction		Taxes paid deduction		Contributions deduction		Medical and dental expense deduction	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Returns With Modified Total Income Tax										
Returns with adjusted gross income $200,000 or more										
Total	**138,057**	**100.0**	**39,256**	**28.4**	**61,085**	**44.2**	**24,295**	**17.6**	**1,094**	**0.7**
Interest paid deduction	35,631	25.8	—	—	25,722	42.1	5,317	21.9	114	10.4
Taxes paid deduction	46,318	33.5	25,967	66.1	—	—	14,781	60.8	567	51.8
Contributions deduction	31,972	23.2	6,737	17.2	23,207	38.0	—	—	120	11.0
Medical and dental expense deduction	1,362	1.0	137	0.3	851	1.4	310	1.3	—	—
Net casualty or theft loss deduction	625	0.5	198	0.5	283	0.5	72	0.3	*26	*2.4
Miscellaneous deductions	12,558	9.1	3,075	7.8	6,765	11.1	2,277	9.4	220	20.1
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	8,986	6.5	2,965	7.6	4,114	6.7	1,524	6.3	*40	*3.7
Jobs credit	407	0.3	33	0.1	143	0.2	*9	*()	*7	*0.6
No second largest item	198	0.1	144	0.4	—	—	*5	*()	—	—
Returns with expanded income $200,000 or more										
Total	**174,978**	**100.0**	**46,226**	**26.4**	**57,339**	**32.7**	**39,499**	**22.5**	**2,337**	**1.3**
Interest paid deduction	30,858	17.6	—	—	9,959	17.4	13,752	34.8	365	15.6
Taxes paid deduction	26,501	15.1	9,243	20.0	—	—	*7,771	*19.7	573	24.5
Contributions deduction	55,063	31.5	20,979	45.4	22,757	39.7	—	—	798	34.1
Medical and dental expense deduction	4,666	2.7	512	1.1	1,798	3.1	1,757	4.4	—	—
Net casualty or theft loss deduction	1,693	1.0	455	1.0	673	1.2	378	1.0	*15	*0.6
Miscellaneous deductions	35,852	20.5	8,631	18.7	14,670	25.6	10,690	27.1	547	23.4
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	*17,103	*9.8	5,004	10.8	6,676	11.6	4,406	11.2	*20	*0.9
Jobs credit	2,055	1.2	324	0.7	796	1.4	722	1.8	*19	*0.8
No second largest item	1,187	0.7	1,078	2.3	10	—	*23	*0.1	—	—
Returns Without Modified Total Income Tax										
Returns with adjusted gross income $200,000 or more										
Total	**79**	**100.0**	**29**	**36.7**	**13**	**16.4**	**5**	**6.3**	**2**	**2.5**
Interest paid deduction	16	20.3	—	—	4	30.8	1	20.0	1	50.0
Taxes paid deduction	23	29.1	10	34.5	—	—	2	40.0	—	—
Contributions deduction	15	19.0	5	17.2	3	23.1	—	—	—	—
Medical and dental expense deduction	—	—	—	—	—	—	—	—	—	—
Net casualty or theft loss deduction	2	2.5	2	6.9	—	—	—	—	—	—
Miscellaneous deductions	13	16.5	8	27.6	5	38.5	—	—	—	—
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	7	8.9	3	10.3	1	7.7	2	40.0	1	50.0
Jobs credit	1	1.3	1	3.4	—	—	—	—	—	—
No second largest item	2	2.5	—	—	—	—	—	—	—	—
Returns with expanded income $200,000 or more										
Total	**114**	**100.0**	**42**	**36.8**	**29**	**25.4**	**29**	**25.4**	**—**	**—**
Interest paid deduction	15	13.2	—	—	7	24.1	4	13.8	—	—
Taxes paid deduction	35	30.7	7	16.7	—	—	*21	*72.4	—	—
Contributions deduction	18	15.8	8	19.0	8	27.6	—	—	—	—
Medical and dental expense deduction	*12	*10.5	—	—	*11	*37.9	1	3.4	—	—
Net casualty or theft loss deduction	—	—	—	—	—	—	—	—	—	—
Miscellaneous deductions	7	6.1	2	4.8	2	6.9	3	10.3	—	—
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	2	1.8	—	—	1	3.4	—	—	—	—
Jobs credit	—	—	—	—	—	—	—	—	—	—
No second largest item	25	21.9	25	59.5	—	—	—	—	—	—

Footnote(s) at end of table.

Table 5.4—Returns With and Without Modified Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect—Continued

[All figures are estimates based on samples]

Item with second largest tax effect	Item with the largest tax effect—Continued									
	Net casualty or theft loss deduction		Miscellaneous deductions		Foreign tax credit		Investment credit		Jobs credit	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Returns With Modified Total Income Tax										
Returns with adjusted gross income $200,000 or more										
Total	**400**	**0.2**	***4,196**	***3.0**	**—**	**—**	**7,452**	**5.4**	**279**	**0.2**
Interest paid deduction	120	30.0	1,141	27.2	—	—	3,027	40.6	190	68.1
Taxes paid deduction	178	44.5	2,018	48.1	—	—	2,781	37.3	26	9.3
Contributions deduction	69	17.3	698	16.6	—	—	1,110	14.9	*31	*11.1
Medical and dental expense deduction	—	—	45	1.1	—	—	*19	*0.3	—	—
Net casualty or theft loss deduction	—	—	*7	*0.2	—	—	*39	*0.5	—	—
Miscellaneous deductions	5	1.3	—	—	—	—	215	2.9	1	0.4
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	*28	*7.0	286	6.8	—	—	—	—	29	10.4
Jobs credit	—	—	1	( )	—	—	214	2.9	—	—
No second largest item	—	—	—	—	—	—	*47	*0.6	2	0.7
Returns with expanded income $200,000 or more										
Total	**775**	**0.4**	**16,455**	**9.4**	**—**	**—**	**11,798**	**6.7**	**549**	**0.3**
Interest paid deduction	184	23.7	3,813	23.2	—	—	2,562	21.7	223	40.6
Taxes paid deduction	199	25.7	4,812	29.2	—	—	3,849	32.6	54	9.8
Contributions deduction	210	27.1	6,443	39.2	—	—	3,745	31.7	131	23.9
Medical and dental expense deduction	*6	*0.8	347	2.1	—	—	236	2.0	*10	*1.8
Net casualty or theft loss deduction	—	—	81	0.5	—	—	91	0.8	—	—
Miscellaneous deductions	99	12.8	—	—	—	—	1,185	10.0	30	5.5
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	76	9.8	879	5.3	—	—	—	—	42	7.7
Jobs credit	1	0.1	78	0.5	—	—	115	1.0	—	—
No second largest item	—	—	2	( )	—	—	*15	*0.1	*59	*10.7
Returns Without Modified Total Income Tax										
Returns with adjusted gross income $200,000 or more										
Total	**15**	**18.9**	**5**	**6.3**	**—**	**—**	**9**	**11.3**	**1**	**1.2**
Interest paid deduction	6	40.0	2	40.0	—	—	2	22.2	—	—
Taxes paid deduction	7	46.7	—	—	—	—	3	33.3	1	100.0
Contributions deduction	2	( )	1	20.0	—	—	4	44.4	—	—
Medical and dental expense deduction	—	—	—	—	—	—	—	—	—	—
Net casualty or theft loss deduction	—	—	—	—	—	—	—	—	—	—
Miscellaneous deductions	—	—	—	—	—	—	—	—	—	—
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	—	—	—	—	—	—	—	—	—	—
Jobs credit	—	—	—	—	—	—	—	—	—	—
No second largest item	—	—	2	40.0	—	—	—	—	—	—
Returns with expanded income $200,000 or more										
Total	**1**	**0.8**	**8**	**7.0**	**—**	**—**	**5**	**4.3**	**—**	**—**
Interest paid deduction	—	—	3	37.5	—	—	1	20.0	—	—
Taxes paid deduction	—	—	4	50.0	—	—	3	60.0	—	—
Contributions deduction	—	—	1	12.5	—	—	1	20.0	—	—
Medical and dental expense deduction	—	—	—	—	—	—	—	—	—	—
Net casualty or theft loss deduction	—	—	—	—	—	—	—	—	—	—
Miscellaneous deductions	—	—	—	—	—	—	—	—	—	—
Foreign tax credit	—	—	—	—	—	—	—	—	—	—
Investment credit	1	100.0	—	—	—	—	—	—	—	—
Jobs credit	—	—	—	—	—	—	—	—	—	—
No second largest item	—	—	—	—	—	—	—	—	—	—

( )Less than 0.05 percent.
*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 5.5—Returns Without Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Itemized Deductions as a Percent of Income

[All figures are estimates based on samples]

Type of deduction or credit	Returns with adjusted gross income $200,000 or more										
	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total itemized deductions	226	54	55	21	12	5	6	5	6	13	49
Interest paid deduction:											
Total	226	67	90	22	8	7	7	3	4	8	10
Investment interest per income concept	226	77	103	17	8	7	†	—	†	6	4
Investment interest exceeding investment income per concept	226	166	37	7	7	3	—	†	†	†	†
Taxes paid deduction	226	66	126	14	5	†	†	†	—	3	8
Contributions deduction	226	73	128	10	3	7	†	3	—	—	—
Medical and dental expense deduction	226	145	76	†	†	—	—	—	—	†	—
Net casualty or theft loss deduction	226	186	21	4	—	—	—	†	—	4	10
Miscellaneous deductions	226	87	116	12	3	3	†	—	†	†	†
Deduction equivalent of:											
Total credits	226	53	6	4	3	7	4	8	11	129	†
Foreign tax credit	226	79	†	—	†	†	†	5	9	125	†
Investment credit	226	196	9	4	3	4	†	3	†	3	—
Jobs credit	226	224	†	—	—	—	—	—	—	—	—
Tax preferences excluded from adjusted gross income	226	27	170	8	†	†	†	3	†	5	7

Type of deduction or credit	Returns with expanded income $200,000 or more										
	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total itemized deductions	304	83	72	90	4	2	5	4	2	9	33
Interest paid deduction:											
Total	304	153	77	57	4	3	4	—	1	3	2
Investment interest per income concept	304	106	154	31	3	5	2	1	—	1	1
Investment interest exceeding investment income per concept	304	262	29	3	3	2	1	—	—	3	1
Taxes paid deduction	304	91	182	14	5	1	—	1	—	3	7
Contributions deduction	304	98	187	9	3	4	1	1	1	—	—
Medical and dental expense deduction	304	153	147	2	—	—	—	—	—	2	—
Net casualty or theft loss deduction	304	270	15	3	—	—	—	—	1	3	12
Miscellaneous deductions	304	140	146	9	1	2	1	1	1	1	2
Deduction equivalent of:											
Total credits	304	84	4	67	3	7	7	8	5	118	1
Foreign tax credit	304	114	2	54	2	4	4	5	3	115	1
Investment credit	304	270	7	14	—	3	3	3	2	2	—
Jobs credit	304	302	2	—	—	—	—	—	—	—	—
Tax preferences excluded from adjusted gross income	304	25	142	7	4	2	5	5	57	31	26

*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.

Table 5.6—Returns Without Modified Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Itemized Deductions as a Percent of Income

[All figures are estimates based on samples]

Type of deduction or credit	Returns with adjusted gross income $200,000 or more										
	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total itemized deductions	79	—	3	3	†	†	†	4	4	12	49
Interest paid deduction:											
Total	79	6	26	10	3	6	6	†	3	8	10
Investment interest per income concept	79	6	38	12	6	5	†	—	†	6	4
Investment interest exceeding investment income per concept	79	54	6	4	6	3	—	†	†	†	†
Taxes paid deduction	79	†	50	7	5	†	†	†	—	3	8
Contributions deduction	79	5	54	7	†	7	†	†	—	—	—
Medical and dental expense deduction	79	44	30	†	†	—	—	—	—	†	—
Net casualty or theft loss deduction	79	54	7	3	—	—	—	†	—	4	10
Miscellaneous deductions	79	13	46	9	3	3	†	—	†	†	†
Deduction equivalent of:											
Total credits	79	53	5	4	†	5	†	3	†	3	—
Foreign tax credit	79	79	—	—	—	—	—	—	—	—	—
Investment credit	79	54	5	4	3	4	†	3	†	†	—
Jobs credit	79	77	†	—	—	—	—	—	—	—	—
Tax preferences excluded from adjusted gross income	79	†	61	6	†	†	—	3	—	†	3

Type of deduction or credit	Returns with expanded income $200,000 or more										
	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total itemized deductions	114	23	17	21	2	2	2	4	2	8	33
Interest paid deduction:											
Total	114	71	28	1	2	3	3	—	1	3	2
Investment interest per income concept	114	30	47	27	2	4	2	—	—	1	1
Investment interest exceeding investment income per concept	114	99	4	2	2	2	1	—	—	3	1
Taxes paid deduction	114	25	65	8	4	1	—	1	—	3	7
Contributions deduction	114	28	70	7	3	4	1	1	—	—	—
Medical and dental expense deduction	114	58	52	2	—	—	—	—	—	2	—
Net casualty or theft loss deduction	114	91	5	2	—	—	—	—	1	3	12
Miscellaneous deductions	114	61	38	6	1	2	1	1	1	1	2
Deduction equivalent of:											
Total credits	114	84	3	13	1	3	3	3	2	2	—
Foreign tax credit	114	114	—	—	—	—	—	—	—	—	—
Investment credit	114	84	4	14	—	3	3	3	2	1	—
Jobs credit	114	112	2	—	—	—	—	—	—	—	—
Tax preferences excluded from adjusted gross income	114	2	41	5	3	1	2	2	1	31	26

*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.

Table 5.7—Returns With and Without Total Income Tax: Number of Returns and Percents Classified by Effective Tax Rate and by Size of Income Under Alternative Concepts

[All figures are estimates based on samples]

Effective tax rate	Size of adjusted gross income					Size of expanded income				
	Total	Under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 or more	Total	Under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns	**95,396,123**	**91,298,751**	**3,442,720**	**516,516**	**138,136**	**95,396,123**	**91,096,778**	**3,559,294**	**564,959**	**175,092**
Returns without total income tax										
Number of returns	17,135,718	17,116,209	17,571	1,712	226	17,135,718	17,116,898	16,984	1,532	304
Percent of total	18.0	18.7	0.5	0.3	0.2	18.0	18.8	0.5	0.3	0.2
Returns with total income tax										
Number of returns	78,260,405	74,182,542	3,425,149	514,804	137,910	78,260,405	73,979,880	3,542,310	563,427	174,788
Percent of total	82.0	81.3	99.5	99.7	99.8	82.0	81.2	99.5	99.7	99.8
Effective tax rate										
Under 5 percent:										
Number of returns	11,830,995	11,771,809	48,641	9,023	1,522	12,031,054	11,958,776	61,771	9,007	1,500
Percent of total	12.4	12.9	1.4	1.7	1.1	12.6	13.1	1.7	1.6	0.9
5 under 10 percent										
Number of returns	19,026,648	18,947,109	68,159	8,710	2,670	19,312,542	19,169,567	118,849	18,939	5,187
Percent of total	19.9	20.8	2.0	1.7	1.9	20.2	21.0	3.3	3.4	3.0
10 under 15 percent:										
Number of returns	25,012,478	24,795,879	199,769	13,995	2,835	25,021,060	24,711,992	255,521	43,708	9,839
Percent of total	26.2	27.2	5.8	2.7	2.1	26.2	27.1	7.2	7.7	5.6
15 under 20 percent:										
Number of returns	14,789,909	14,094,650	668,285	22,800	4,174	14,619,238	13,833,941	719,473	41,428	24,396
Percent of total	15.5	15.4	19.4	4.4	3.0	15.3	15.2	20.2	7.3	13.9
20 under 25 percent:										
Number of returns	5,170,840	3,940,671	1,183,290	41,386	5,493	5,061,419	3,766,603	1,215,711	58,250	20,855
Percent of total	5.4	4.3	34.4	8.0	4.0	5.3	4.1	34.2	10.3	11.9
25 under 30 percent:										
Number of returns	1,485,454	541,950	847,239	87,457	8,808	1,403,826	463,267	825,087	99,234	16,238
Percent of total	1.6	0.6	24.6	16.9	6.4	1.5	0.5	23.2	17.6	9.3
30 under 35 percent:										
Number of returns	538,068	61,380	323,768	137,754	15,166	491,797	55,653	277,891	137,426	20,827
Percent of total	0.6	0.1	9.4	26.7	11.0	0.5	0.1	7.8	24.3	11.9
35 under 40 percent:										
Number of returns	230,498	7,086	69,165	126,709	27,538	199,195	7,757	56,653	107,071	27,714
Percent of total	0.2	()	2.0	24.5	19.9	0.2	()	1.6	19.0	15.8
40 under 45 percent:										
Number of returns	98,301	6,474	12,684	47,337	31,806	77,479	4,160	9,405	36,742	27,172
Percent of total	0.1	()	0.4	9.2	23.0	0.1	()	0.3	6.5	15.5
45 under 50 percent:										
Number of returns	40,103	2,975	2,205	14,511	20,412	25,624	1,275	*1,039	*9,333	13,977
Percent of total	()	()	0.1	2.8	14.8	()	()	*()	*1.7	8.0
50 under 60 percent:										
Number of returns	24,409	3,863	1,410	4,257	14,879	12,574	3,246	*600	*2,090	6,638
Percent of total	()	()	()	0.8	10.8	()	()	*()	*0.4	3.8
60 under 70 percent:										
Number of returns	7,472	4,798	99	384	2,191	3,235	2,367	*298	*132	438
Percent of total	()	()	()	0.1	1.6	()	()	*()	*()	0.3
70 under 80 percent:										
Number of returns	1,265	703	114	206	242	27	18	3	1	5
Percent of total	()	()	()	()	0.2	()	()	()	()	()
80 percent or more:										
Number of returns	3,965	3,195	321	275	174	1,335	1,258	9	66	2
Percent of total	()	()	()	0.1	0.1	()	()	()	()	()

() Less than 0.05 percent.
*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 5.8—Returns With and Without Modified Total Income Tax: Number of Returns and Percents Classified by Effective Tax Rate and by Size of Income Under Alternative Concepts

[All figures are estimates based on samples]

Effective tax rate	Size of adjusted gross income					Size of expanded income				
	Total	Under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 or more	Total	Under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns	**95,396,123**	**91,209,751**	**3,442,720**	**516,516**	**138,136**	**95,396,123**	**91,096,778**	**3,559,294**	**564,959**	**175,092**
Returns without modified total income tax										
Number of returns	17,089,981	17,075,108	13,948	846	79	17,089,981	17,075,556	13,602	709	114
Percent of total	17.9	18.7	0.4	0.2	0.1	17.9	18.7	0.4	0.1	0.1
Returns with modified total income tax										
Number of returns	78,306,142	74,223,643	3,428,772	515,670	138,057	78,306,142	74,021,222	3,545,692	564,250	174,978
Percent of total	82.1	81.3	99.6	99.8	99.9	82.1	81.3	99.6	99.9	99.9
Effective tax rate										
Under 5 percent:										
Number of returns	11,817,329	11,769,288	39,783	7,204	1,054	12,017,806	11,956,960	52,581	7,256	1,009
Percent of total	12.4	12.9	1.2	1.4	0.8	12.6	13.1	1.5	1.3	0.6
5 under 10 percent										
Number of returns	19,019,815	18,946,526	63,372	7,525	2,392	19,304,653	19,168,851	113,839	17,167	4,796
Percent of total	19.9	20.8	1.8	1.5	1.7	20.2	21.0	3.2	3.0	2.7
10 under 15 percent:										
Number of returns	25,018,303	24,805,985	196,892	12,915	2,511	25,028,028	24,723,583	251,876	43,069	9,500
Percent of total	26.2	27.2	5.7	2.5	1.8	26.2	27.1	7.1	7.6	5.4
15 under 20 percent:										
Number of returns	14,797,171	14,107,305	663,687	22,310	3,869	14,625,752	13,844,434	716,238	40,982	24,098
Percent of total	15.5	15.5	19.3	4.3	2.8	15.3	15.2	20.1	7.3	13.8
20 under 25 percent:										
Number of returns	5,187,644	3,959,242	1,183,380	39,745	5,277	5,080,809	3,785,521	1,217,119	57,338	20,831
Percent of total	5.4	4.3	34.4	7.7	3.8	5.3	4.2	34.2	10.1	11.9
25 under 30 percent:										
Number of returns	1,494,396	542,423	856,998	86,402	8,573	1,410,810	463,739	833,341	97,713	16,017
Percent of total	1.6	0.6	24.9	16.7	6.2	1.5	0.5	23.4	17.3	9.1
30 under 35 percent:										
Number of returns	547,884	63,300	331,874	137,708	15,002	502,928	57,573	287,219	137,367	20,769
Percent of total	0.6	0.1	9.6	26.7	10.9	0.5	0.1	8.1	24.3	11.9
35 under 40 percent:										
Number of returns	239,738	7,066	74,992	130,264	27,416	207,579	7,757	61,165	111,057	27,600
Percent of total	0.3	()	2.2	25.2	19.8	0.2	()	1.7	19.7	15.8
40 under 45 percent:										
Number of returns	104,785	6,974	13,644	51,376	32,791	83,355	4,640	10,365	40,134	28,216
Percent of total	0.1	()	0.4	9.9	23.7	0.1	()	0.3	7.1	16.1
45 under 50 percent:										
Number of returns	41,531	2,974	2,206	14,972	21,379	26,927	1,275	*1,039	*9,753	14,860
Percent of total	()	()	0.1	2.9	15.5	()	()	*()	1.7	8.5
50 under 60 percent:										
Number of returns	24,787	3,864	1,410	4,383	15,130	12,866	3,246	*600	*2,215	6,805
Percent of total	()	()	()	0.8	11.0	()	()	*()	*0.4	3.9
60 under 70 percent:										
Number of returns	7,527	4,798	99	385	2,245	3,267	2,367	*298	*132	470
Percent of total	()	()	()	0.1	1.6	()	()	*()	*()	0.3
70 under 80 percent:										
Number of returns	1,266	703	114	206	243	27	18	3	1	5
Percent of total	()	()	()	()	0.2	()	()	()	()	()
80 percent or more:										
Number of returns	3,966	3,195	321	275	175	1,335	1,258	9	66	2
Percent of total	()	()	()	0.1	0.1	()	()	()	()	()

()Less than 0.05 percent.
*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.

Section 6

1981 Forms and Instructions

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Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return 1981** (0)

For the year January 1–December 31, 1981, or other tax year beginning , 1981, ending , 19 , OMB No. 1545-0074

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 ▶ | Spouse's occupation ▶

Presidential Election Campaign ▶ Do you want $1 to go to this 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.*

Filing Status (Check only one box.) For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

1 ☐ Single
2 ☐ Married filing joint return (even if only one had income)
3 ☐ Married filing separate return. Enter spouse's social security no. above and full name here ▶
4 ☐ Head of household (with qualifying person). (See page 6 of Instructions.) If he or she is your unmarried child, enter child's name ▶
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 on 6c ▶

d Other dependents:

(1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of $1,000 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 ▶

e 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.)

7	Wages, salaries, tips, etc.		7
8a	Interest income (attach Schedule B if over $400 or you have any All-Savers interest)	8a	
b	Dividends (attach Schedule B if over $400)	8b	
c	Total. Add lines 8a and 8b	8c	
d	Exclusion (See page 9 of Instructions)	8d	
e	Subtract line 8d from line 8c (but not less than zero)		8e
9	Refunds of State and local income taxes (do not enter an amount unless you deducted those taxes in an earlier year—see page 9 of Instructions)		9
10	Alimony received		10
11	Business income or (loss) (attach Schedule C)		11
12	Capital gain or (loss) (attach Schedule D)		12
13	40% of capital gain distributions not reported on line 12 (See page 9 of Instructions)		13
14	Supplemental gains or (losses) (attach Form 4797)		14
15	Fully taxable pensions and annuities not reported on line 16		15
16a	Other pensions and annuities. Total received	16a	
b	Taxable amount, if any, from worksheet on page 10 of Instructions		16b
17	Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E)		17
18	Farm income or (loss) (attach Schedule F)		18
19a	Unemployment compensation (insurance). Total received	19a	
b	Taxable amount, if any, from worksheet on page 10 of Instructions		19b
20	Other income (state nature and source—see page 11 of Instructions) ▶		20
21	Total income. Add amounts in column for lines 7 through 20 ▶		21

Please attach check or money order here.

Adjustments to Income (See Instructions on page 11)

22	Moving expense (attach Form 3903 or 3903F)	22	
23	Employee business expenses (attach Form 2106)	23	
24	Payments to an IRA (enter code from page 11 .....)	24	
25	Payments to a Keogh (H.R. 10) retirement plan	25	
26	Interest penalty on early withdrawal of savings	26	
27	Alimony paid	27	
28	Disability income exclusion (attach Form 2440)	28	
29	Other adjustments—see page 12 ▶	29	
30	Total adjustments. Add lines 22 through 29 ▶		30

Adjusted Gross Income

31 Adjusted gross income. Subtract line 30 from line 21. *If this line is less than $10,000, see "Earned Income Credit" (line 57) on page 15 of Instructions. If you want IRS to figure your tax, see page 3 of Instructions* ▶ 31

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Tax Computation (See Instructions on page 12)

32a	Amount from line 31 (adjusted gross income)	32a	
32b	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	32b	
	Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here ▶ ☐ and see page 12 of the Instructions. Also see page 12 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.*		
32c	Subtract line 32b from line 32a	32c	
33	Multiply $1,000 by the total number of exemptions claimed on Form 1040, line 6e	33	
34	Taxable income. Subtract line 33 from line 32c	34	
35	Tax. Enter tax here and check if from ☐ Tax Table, ☐ Tax Rate Schedule X, Y, or Z, ☐ Schedule D, ☐ Schedule G, or ☐ Form 4726	35	
36	Additional Taxes. (See page 13 of Instructions.) Enter here and check if from ☐ Form 4970, ☐ Form 4972, ☐ Form 5544, or ☐ Section 72(m)(5) penalty tax	36	
37	Total. Add lines 35 and 36 ▶	37	

Credits (See Instructions on page 13)

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	Jobs credit (attach Form 5884)	44		
45	Residential energy credit (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 (Including Advance EIC Payments)

48	Self-employment tax (attach Schedule SE)	48	
49a	Minimum tax. Attach Form 4625 and check here ▶ ☐	49a	
49b	Alternative minimum tax. Attach Form 6251 and check here ▶ ☐	49b	
50	Tax from recomputing prior-year investment credit (attach Form 4255)	50	
51a	Social security (FICA) tax on tip income not reported to employer (attach Form 4137)	51a	
51b	Uncollected employee FICA and RRTA tax on tips (from Form W-2)	51b	
52	Tax on an IRA (attach Form 5329)	52	
53	Advance earned income credit (EIC) payments received (from Form W-2)	53	
54	Total tax. Add lines 47 through 53 ▶	54	

06

Payments (Attach Forms W-2, W-2G, and W-2P to front.)

55	Total Federal income tax withheld	55		
56	1981 estimated tax payments and amount applied from 1980 return	56		
57	Earned income credit. If line 32a is under $10,000, see page 15 of Instructions	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 or 4136-T)	60		
61	Regulated Investment Company credit (attach Form 2439)	61		
62	Total. Add lines 55 through 61 ▶		62	

Refund or Balance 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 applied to your 1982 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 and "1981 Form 1040" on it. ▶ (Check ▶ ☐ if Form 2210 (2210F) is attached. See page 16 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 Use Only

Preparer's signature ▶ | Date | Check if self-employed ▶ ☐ | Preparer's social security no.

Firm's name (or yours, if self-employed) and address ▶ | E.I. No. ▶ | ZIP code ▶

1981

Instructions for preparing Form 1040

Department of the Treasury / Internal Revenue Service

and instructions for

Schedules A, B, C, D, E, F, R, RP, and SE

(Tax Table—pages 34–39)

From the Commissioner

Here is the information you need to prepare Form 1040 and related schedules. You may, however, be able to file the shorter Form 1040A instead. We have changed the 1040A this year so that it may be used by taxpayers with higher incomes and more interest and dividends. Check "Which Form to File" on page 3 of the instructions to see which form you should use this year.

Although there have been some changes as a result of recent tax legislation, you will find that most of the lines on Form 1040 and the related schedules are the same as last year. Major changes are explained on page 2 under "Changes for 1981."

Be sure to report your taxable income from all sources. In fairness to the vast majority of taxpayers who report all their income, we make every effort to identify others who underreport.

If you need help completing your return, call us at the number listed for your area on page 44 or 45. If you have suggestions for improving the forms or instructions, please write and let us know.

After completing your return, check to make sure it is correct, sign it, and mail it early. If you owe tax, please include payment of the full amount with your return. Be sure to keep a copy for your records.

Thank you for your cooperation.

Roscoe L. Egger, Jr.
Commissioner of Internal Revenue

Changes for 1981

New Rate Reduction Credit

Your 1981 tax has been reduced by a new one-year credit. The rate reduction credit has been built into the Tax Table for you. Filers who use the Tax Rate Schedules should see the instructions for the Tax Computation Worksheet (on the same page as the Tax Rate Schedules).

Tax Table Changes

Generally, all filers with taxable incomes of less than $50,000 must use the recently expanded Tax Table. See the instructions for "Tax Computation" on page 12 for more details.

Also, the built-in deduction for exemptions has been removed from the 1981 Tax Table. Instead, the deduction for exemptions is now shown on line 33 of the 1981 Form 1040 and is then subtracted to arrive at taxable income. You then compute your tax from the Tax Table using this taxable income figure. This change enables us to provide you with one tax table instead of four. Keep this change in mind if you want to compare this year's tax table with last year's tax tables.

Form 1040A Interest and Dividend Ceiling Removed

If you filed Form 1040 last year **only** because your interest or dividend income was over $400, you may be able to use Form 1040A this year. Form 1040A is easier than Form 1040 to fill out. See "Which Form to File" on page 3 of the instructions.

New Exclusion for Interest and Dividend Income

Generally, you can now exclude up to $200 ($400 if married and filing a joint return) of qualifying interest and dividend income. See the instructions for line 8d on page 9 for more details.

New Exclusion for Qualified Interest from All-Savers Certificates

You are entitled to a lifetime exclusion of up to $1,000 ($2,000 if married filing a joint return) of qualifying interest from All-Savers Certificates. Claim this exclusion on Schedule B (Form 1040). Please see the instructions on page 20 for more details.

Pension Reporting Simplified

Filers who had to use Schedule E (Form 1040) to report pension and annuity income in the past can now report these amounts directly on Form 1040. A new line (16 a and b) has been added to eliminate the need to fill out Schedule E by those taxpayers who used only Part I in prior years.

Gain on Sale of Principal Residence

You can exclude up to $125,000 of gain from the sale of your principal residence after July 20, 1981, if you were 55 or over and met certain other tests. See **Form 2119** for more information.

Alternative Tax Computation

If you had a net long-term capital gain, you may pay less tax by using the alternative tax computation on Schedule D. Please read the instructions for Schedule D to see if you qualify.

Important Reminders for 1981

Estimated Tax Payments by Retirees

If you are retired now or plan to retire in 1982, you may have to make estimated tax payments on Form 1040–ES. Or, you may choose to have income tax withheld from your pension or annuity **by giving the payer Form W–4P.** If you do not pay enough estimated tax or have enough tax withheld, you may be charged a penalty. For more details, see **Publication 505,** Tax Withholding and Estimated Tax.

Do You Want More or Less Income Tax Withheld in 1982?

If the refund you receive is large, you may want to decrease your withholding for 1982. If you are a working married couple, or had two or more jobs, or had income not subject to withholding, you may need to have more tax withheld to avoid owing IRS a large amount. See **Income Tax Withholding for 1982** on page 17 for more details.

IRS Will Figure Credit for the Elderly

If you want us to figure your credit for the elderly, see **IRS Will Figure Your Credits,** on pages 3 and 4 of the instructions.

Could You Pay Less By Income Averaging?

If there has been a large increase in your income this year, you may be able to pay less tax by using the income averaging method to figure your tax. Please get Schedule G (Form 1040) to see if you qualify.

Divorced Persons—Property Settlement

If you transfer assets to your spouse as part of a property settlement because of divorce, you may have a taxable gain. If you transfer business or investment property, you may have a taxable gain or a deductible loss. Please get **Publication 504,** Tax Information for Divorced or Separated Individuals, for details.

Form 1040 General Instructions

Who Must File

Your income and your filing status generally determine whether or not you must file a tax return.

You must file a return for 1981, even if you owe no tax:	And your income was at least:
If you were single (this also means legally separated, divorced, or married with a dependent child and living apart from your spouse for all of 1981) and:	
Under 65	$3,300
65 or over	4,300
If you were married filing a joint return and were living with your spouse at the end of 1981 (or on the date your spouse died), and:	
Both were under 65	5,400
One was 65 or over	6,400
Both were 65 or over	7,400
If you were married filing a separate return or married but were not living with your spouse at the end of 1981	1,000
If you could be claimed as a dependent on your parents' return, and had taxable dividends, interest, or other unearned income of $1,000 or more	1,000
If you were a qualifying widow(er) with a dependent child and:	
Under 65	4,400
65 or over	5,400
If you could exclude income from sources within U.S. possessions	1,000
If you were self-employed and your net earnings from this work were at least $400	
If you received any advance earned income credit (EIC) payments from your employer(s) during 1981	

Even if your income was 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.

These 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 United States at the end of 1981 and who file a joint return as discussed on page 6, under *Special Rule for Aliens*.

Note: *Different rules apply if you were a nonresident alien at any time during 1981 (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,** *U.S. 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, unemployment compensation, interest, or dividends;

AND

- Your taxable income is less than $50,000.

Since Form 1040A is easier to complete than Form 1040, you should use it if you can unless Form 1040 lets you pay less tax. 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.
- 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 parents' return AND had interest, dividends, or other unearned income of $1,000 or more.
- You are a qualifying widow(er) with a dependent child.
- You were a nonresident alien during any part of 1981 and do not file a joint return (or **Form 1040NR**).
- You were married to a nonresident alien at the end of 1981 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 29.
- You file any of these forms:

Form 1040–ES, Declaration of Estimated Tax for Individuals, for 1981 (or if you want to apply any part of your 1981 overpayment to estimated tax for 1982).

Schedule G, Income Averaging.

Form 2210, Underpayment of Estimated Tax by Individuals.

Form 2555, Deduction from, or Exclusion 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 52.
- You claim any of the credits on Form 1040, lines 39 through 46.
- You claim any of the payments on Form 1040, lines 58, 60, 61, or 62.
- You are required to fill in Part III of Schedule B for Foreign Accounts and Foreign Trusts (see page 21 of instructions).

When to File

You should file as soon as you can after January 1, but not later than April 15, 1982. If you file late, you may have to pay penalties and interest. Please see the instructions for **Penalties and Interest** on page 16. If you know that you cannot meet the April 15 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. 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 penalties 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 all of the conditions below:

- All of your income for 1981 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,** Deduction from, or Exclusion of, Income Earned Abroad.
- Your adjusted gross income (line 31) is not more than $50,000.
- You (and your spouse if filing a joint return) sign and date your return and mail it by April 15, 1982.
- You do not want any of your refund applied to next year's tax.
- You give us 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 5 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."

Other Information

Death of Taxpayer

Did the taxpayer die before filing a return for 1981?—If so, the taxpayer's spouse or personal representative must file and sign a return for the person who died if the deceased was required to file a return. 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 1981 and you did not remarry in 1981, you can file a joint return. You can also file a joint return if your spouse died in 1982 before filing a return.

A joint return should show your spouse's 1981 income before death and your income for all of 1981. Write "deceased" and show the date of death in the name and address space of Form 1040. Also 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.

If you are claiming a refund as a surviving spouse filing a joint return with the decedent and you follow the above instructions, no other form is needed to have the refund issued to you. However, all other filers requesting a refund due a decedent must file **Form 1310,** Statement of Person Claiming Refund Due a Deceased Taxpayer, to claim the refund.

If you want more details, please get **Publication 559,** Tax Information 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, for more information.

Voluntary Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE)

In addition to the tax assistance available in most local IRS offices, free help is available in most communities to lower income, elderly, handicapped, and non-English speaking individuals in preparing Form 1040A and the basic Form 1040. Call the toll-free telephone number for your area for the location of the volunteer assistance site near you.

Unresolved Tax Problems

IRS has a Problem Resolution Program for taxpayers who have been unable to resolve their problems with IRS. If you have a tax problem you have been unable to resolve through normal channels, call the toll-free telephone number for your area and ask for the Problem Resolution Office. This office will take responsibility for your problem and insure that it receives proper attention. Although the Problem Resolution Office cannot change the tax law or technical decisions, it can frequently clear up misunderstandings that resulted from previous contacts.

Where to File

Please use the addressed envelope that came with your return. 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. No street address is needed.

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
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
A.P.O. or F.P.O. address of:
Miami—Atlanta, GA 31101
New York—Holtsville, NY 00501
San Francisco—Fresno, CA 93888
Seattle—Ogden, UT 84201
Foreign country: *U.S. citizens and those excluding income under section 911 or 931, or claiming deductions under section 913*—Philadelphia, PA 19255

Steps for Preparing Your Return

We have set up this year's instructions using 9 steps. You should complete the first 4 steps that follow BEFORE you begin to fill out your return.

Then, you may find it helpful to follow the Line-By-Line Instructions. They begin on this page and end on page 16.

Finally, steps 6 through 9 are on page 16. 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 that person has all your income records and expense records so he or she 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 13 through 20 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, 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 to fill in your return. Your local bank or post office, or any IRS office, should have most of them. Or, you can use the order blank on the next to the last page of this instruction booklet. We will send you the forms, schedules, instructions, and publications you ask for.

Step 4

Use the mailing label from the forms booklet we sent you and make sure it is correct.

If it isn't, mark through it and correct it on the label. Show your apartment number if you have one. Use of the label helps us identify your account, saves processing time, and speeds refunds.

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.

Do not attach your label to your return until you finish filling it in and check all entries.

If you don't have a social security number, please get **Form SS–5** from a Social Security Administration (SSA) office. File it with your local SSA office early enough to get your number before April 15. 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.

Line-By-Line instructions for filling in the Form 1040 begin below and end on page 16. Please follow them.

Step 6 picks up on page 16.

Line-By-Line Instructions—Form 1040

Name, Address, and Social Security Number Blocks

Please use the mailing label from the forms booklet we sent you. If you did not receive a booklet 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 your spouse is a nonresident alien, has no income, and does not have a social security number, please write "NRA" in the block for your spouse's social security number.

If you have changed your name because of marriage, divorce, etc., make sure you immediately notify the Social Security Administration (SSA) so the name on your tax return is the same as the name SSA has on its records. This may prevent delays in issuing your refund.

If you are filing a joint return, show the social security numbers in the same order that you show your first names. If you are filing a joint return and have different last names, please separate the names with an "and." For example: "John Brown and Mary Smith."

Remember to show your occupations in the spaces in the upper right corner just below the social security number blocks.

Presidential Election Campaign Fund

This fund was established by Congress to support public financing of Presidential election campaigns.

You may have $1 go to the 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?

Consider yourself single if on December 31 you were unmarried or separated from your spouse either by divorce or separate maintenance decree and you do not qualify for another filing status. State law governs whether you are married, 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)*, on page 6, you may consider yourself single for the whole year.

If your spouse died during 1981, consider yourself married to that spouse for the whole year, unless you remarried before the end of 1981.

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 1981, or in 1982 before filing a return for 1981, write in the signature area "Filing as surviving spouse." Also write "deceased" after the name of the decedent and 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 lower 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 Head of household.

Special Rule for Aliens.—If at the end of 1981, you were a nonresident alien or dual-status 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**, U.S. 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 you file a separate return, write your spouse's full name in the space after Box 3 and your spouse's social security number in the block provided for that number.

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 **For Your Spouse** 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. However, new rules could apply for 1981 if:

- you and your spouse lived apart all year,
- you do not file a joint return, and
- no part of the community income you earn is transferred to your spouse.

Please get **Publication 555**, Community Property and the Federal Income Tax, for more details.

Married Persons Who Live Apart (and Abandoned Spouses).—Some married persons who do not live with their husband or wife may file as Single or as Head of household and use tax rates that are lower than those for married persons filing separate returns. This 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 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 in 1981,
c. Your spouse did not live with you at any time during 1981, and
d. For over 6 months of 1981, your home was the principal residence of your child or stepchild **whom you can claim as a dependent.**

You should check Box 4 for Head of household if your home in test d, above, was the dependent child's principal residence for **ALL** of 1981. The tax rates for Head of household are even lower than the rates for Single. You may also be able to claim the earned income credit.

Were You a Head of Household?

There are special tax rates for a person who can meet the tests for 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, 1981, you were unmarried (including certain married persons who live apart) 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 principal residence of your father or mother whom you can claim as a dependent. (You must be able to claim this parent as your dependent without a Multiple Support Declaration, but you did not have to live with that parent.) OR

b. You paid more than half the cost of keeping up the home in which you lived and in which one of the following also lived all year (except for temporary absences for vacation or school):

1. Your **unmarried** child, grandchild, foster child, or stepchild. (This person did not have to be your dependent.) **Note:** *If you are filing as Head of household because of an unmarried child, grandchild, foster child, or stepchild, who is not your dependent, enter that person's name in the space provided on line 4. Enter only one name. If any other person qualifies you for Head of household, no entry is needed.*
2. Your **married** child, grandchild, foster child, or stepchild. (You must be able to claim this person as your dependent without a Multiple Support Declaration.)
3. 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 a Multiple Support Declaration. Please see the rules on page 7 for Dependent Supported by Two or More Taxpayers.

Grandparent	Brother-in-law
Brother	Sister-in-law
Sister	Son-in-law
Stepbrother	Daughter-in-law, or
Stepsister	if related by blood:
Stepmother	Uncle
Stepfather	Aunt
Mother-in-law	Nephew
Father-in-law	Niece

Note: *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.*

Were You a Qualifying Widow or Widower With a Dependent Child?

If so, you may be able to use joint return tax rates for 1981.

If your spouse died during 1980 or 1979 and you did not remarry before the end of 1981, file a return for 1981 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:

- 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.)
- Your dependent child, stepchild, or foster child lived with you (except for temporary absences for vacation or school).
- 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 the year your spouse died in the space provided. **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 1981 and you did not remarry, consider yourself married for the whole year. If your spouse died before 1979 and you did not remarry, you may check Box 4 if you met the tests under **Were You a 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, 1982, you can take the extra exemption for age for 1981.

Proof of Blindness

If you are completely blind, attach a statement to this effect.

In cases of partial blindness, you must attach to your return each year a certified statement from an eye physician or registered optometrist that:

a. You cannot see better than 20/200 in the better eye with glasses, or

b. Your field of vision 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 include 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 he or she was 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 1981, 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 1981 and you did not remarry before the end of 1981, 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 including your dependent children who did not live with you. 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 5 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 $1,000 gross income. (This test does not have to be met for your child who was under 19 at the end of the year, or a full-time student at least 5 months of the year. Please see instructions for **Student Dependent** on this page.)

Note: *Gross income does not include nontaxable benefits such as social security or welfare benefits.*

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 for **Children of Divorced or Separated Parents**, or **Dependent Supported by Two or More Taxpayers**, on this page. If you file a joint return, the support can be from you or your spouse.

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, social security benefits, gifts, savings, welfare benefits, etc.). If your child was a student, do not include amounts he or she received as scholarships.

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 they are actually given to, or bought by, the dependent for his or her 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.

If you care for a foster child, see **Publication 501**, Exemptions, for special rules that apply.

c. Married Dependent

The dependent did not file a joint return with his or her spouse. However, if neither the dependent nor the dependent's spouse is required to file, but they file a joint return to get a refund of tax withheld, you may claim him or her if the other four tests are met.

d. Citizenship or Residence

The dependent was a citizen or resident of the United States, 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
Father	Stepfather	blood:
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.

A person is not a member of your household if at any time during your tax year the relationship between you and that person is against local law.

The word child includes:

- Your son, daughter, stepson, or 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 (any 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 $1,000 or more, you can claim the child 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 1981, or
- took a full-time, on-farm training course during any 5 months of 1981. (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, a regular course of study, and a regularly enrolled body of students in attendance.

The word school includes:

- elementary, junior and senior high schools;
- colleges and universities; and
- technical, trade, and mechanical schools.

However, 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 1981, 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 1981, and the parent who had custody cannot prove that he or she gave more than the other parent.

Note: *To figure the amount of support, a parent who has remarried and has custody may count the support provided 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 tests for income, married dependent, citizenship or residence, and relationship discussed earlier (tests a, c, d, and e) are met.

In addition, the taxpayer who claims 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 an exemption in 1981 for 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 1981 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**, Exemptions.

Line 6e

Add the numbers you entered in the boxes for lines 6a, b, c, and d. Enter the total in the box on line 6e.

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.
Child support.
Gifts, or money or other property you inherited or that was willed to you.
Dividends on veterans' life insurance.
Life insurance proceeds received because of 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. (You must report reimbursements for normal living expenses 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 below.

Wages, including salaries, bonuses, commissions, fees, and tips.
Dividends (Schedule B).
Interest (Schedule B) on:
tax refunds;
bank deposits, bonds, notes;
All-Savers Certificates;
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.
Unemployment compensation (insurance) (see page 10).
Amounts received from accident and health plans in place of wages, if your employer paid for the policy.
Bartering income (fair market value of goods or services you received in return for your services).
Business expense reimbursements you received that are more than you spent for these expenses.
Alimony, separate maintenance or support payments received from and deductible by your spouse or former spouse.
Refunds of State and local taxes if you deducted the taxes in an earlier year and got 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, and endowments.
Lump-sum distributions (Form 4972 or Form 5544).
Gains from the sale or exchange (including barter) of real estate, securities, coins, gold, silver, gems or other property (Schedule D or Form 4797).
Gains 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 distributions 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 the United States (Form 2555).
Directors fees.
Fees received for jury duty and precinct election board duty.
Fees received as an executor or administrator of an estate.
Embezzled or other illegal income.

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 7

Wages, Salaries, Tips, Etc.

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:

- **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.
- Tips you did not report to your employer. (Show any social security tax due on these tips on line 51a—see the instructions on page 14.)
- Certain disability pensions if you are under age 65.
- 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 7. Attach a statement showing the name and address of the payer and amount of sick-pay or disability income.

(See Form W-4P for information on voluntary withholding of Federal income tax from your pension or sick pay.)

- *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.)
- 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 7 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.*

If you want more information on reporting income received in the form of goods, property, meals, stock options, educational assistance provided by your employer under a qualified written plan, etc., please get **Publication 525**, Taxable and Nontaxable Income.

Line 8a

Interest Income

Enter your total interest income. If the total is more than $400 or you have any interest from All-Savers Certificates, first fill in Schedule B. (The instructions for Schedule B begin on page 20.)

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.) If you were charged an interest penalty for early withdrawal of your savings, see the instructions for line 26 on page 11.

Examples of 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 or EE bonds can be reported using method a or b below:

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 your

interest, you must continue to do so for all your U.S. Savings Bonds.

For more information, get **Publication 550, Investment Income and Expenses**, or **Publication 537, Installment Sales.**

Exclusion of Qualifying Interest From All-Savers Certificates

Beginning in 1981, you can claim a lifetime exclusion of up to $1,000 of interest received from All-Savers Certificates. If you file a joint return, you can exclude up to $2,000, regardless of which spouse received the interest.

An **All-Savers Certificate** is a one-year certificate issued by a qualified savings institution after September 30, 1981, and before January 1, 1983, having a yield equal to 70% of the average investment yield on 52-week Treasury bills. (For a definition of "qualified savings institution," see **Publication 550.**)

If you received interest from an All-Savers Certificate, you MUST complete Schedule B of Form 1040. See the instructions for Schedule B on page 20.

Line 8b

Dividends

Dividends are distributions of money, stock, or other property that corporations pay 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. (The instructions for Schedule B begin on page 20.) If you received $400 or less in dividends, include only the ordinary dividends on line 8b.

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, don't use it. Instead, show 40% of your capital gain distributions on Form 1040, line 13.
- **Nontaxable distributions.** Some distributions are nontaxable because they are a return of your investment. They will not be taxed until you recover your cost. You must reduce your cost (or other basis) by the amount of nontaxable distributions received. After you get back all of your cost (or other basis), you must report these distributions as capital gains.

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 such as mutual savings banks, cooperative banks, and credit unions.

Remember to report these amounts as interest on Form 1040, line 8a.

For more information, please get **Publication 550, Investment Income and Expenses.**

Line 8c

Total

Add the amounts on lines 8a and 8b and enter the result on line 8c.

Line 8d

Exclusion

For 1981, you can exclude (subtract) up to $200 of qualifying interest and dividend income. If you and your spouse file a joint return, you can subtract up to $400, regardless of which spouse received the interest or dividends.

For example, you had $300 in interest from your savings account and your spouse had $150 in dividends on stock owned separately. If you file a joint return, you can subtract $400. If, however, you and your spouse file separately, you can subtract $200 and your spouse can subtract $150.

Only certain types of interest and dividend income qualify for the exclusion. Examples of qualifying interest are: interest from U.S. bank accounts, mutual savings banks, credit unions, savings and loan associations, and similar institutions; interest on bonds and notes issued by domestic corporations in registered form; and interest on obligations of the United States.

Interest paid to you by individuals **does** not qualify for the exclusion.

For more details on what interest income qualifies for the exclusion, please get **Publication 550.**

Dividends must be from a domestic corporation to qualify for the exclusion. Taxable dividends from the following corporations do not qualify for the exclusion:

- Foreign corporations, including dividends from controlled foreign corporations.
- Exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.
- Regulated investment companies (including Money Market Funds) and real estate investment trusts, unless the companies have told you how much of the dividends qualify for the exclusion.
- Electing small business corporations to the extent the amounts are distributions out of current earnings and profits.

Line 8e

Subtract line 8d from line 8c. Enter the result on this line.

Line 9

Refunds of State and Local Income Taxes

If you received a refund or credit in 1981 for State or local income taxes you paid before 1981, you may have to report it 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, report only that part of the refund that resulted in the savings. (If you need help in figuring this amount, please get **Publication 525, Taxable and Nontaxable Income.**)

If you itemize deductions for 1981, do not reduce the deduction for taxes by any refund of those taxes for an earlier year.

Line 10

Alimony Received

Show amounts you received as alimony or separate maintenance on line 10. For more information, please get **Publication 504, Tax Information for Divorced or Separated Individuals.**

Line 11

Business Income or (Loss)

Please see the instructions for **Schedule C.** Enter your income or (loss) from Schedule C.

Line 12

Capital Gain or (Loss)

Please see the instructions for **Schedule D.** Enter the gain or (loss) from Schedule D.

Line 13

Capital Gain Distributions

If you do not need Schedule D for other capital transactions or to figure the alternative tax, enter 40% of your capital gain distributions for the year on line 13.

If you have other capital gains or losses, you must use Schedule D.

Line 14

Supplemental Gains or Losses

If you sold or exchanged assets used in a trade or business, see the instructions for **Form 4797.**
Enter the gain or (loss) from Form 4797.

Line 15

Fully Taxable Pensions and Annuities

Use this line to report fully taxable pension and annuity income you receive. Your pension or annuity payments are fully taxable if:

- You did not contribute to the cost of your pension or annuity, or
- You got back your entire cost before 1981.

Fully taxable pensions and annuities also include: military retirement pay shown on Form W–2P, and distributions from an individual retirement arrangement (IRA) (except for rollovers).

Other pensions and annuities should be shown on lines 16a and 16b.

Line 16

Other Pensions and Annuities

Use lines 16a and 16b to report pension and annuity income that is not fully taxable. Also use these lines to report distributions from profit-sharing, retirement plans, and individual retirement arrangements (rollovers).
The pension or annuity may not be taxable until a later year if:

a. Both you and your employer contributed to it, and
b. You will get back your full cost in 3 years or less beginning on the date you receive the first payment.

If you meet the requirements of a and b, complete the worksheet below to figure the taxable part of your pension or annuity. After you get back your full cost, all payments you receive are fully taxable. Your cost includes amounts you contributed and amounts your employer contributed which you reported as income.

Example: You retired in 1981, with a monthly pension of $200. Both you and your employer contributed to it. Your pension cost was $4,925. The amount you can expect to receive within 3 years is $7,200 (36 months x $200 = $7,200). Since this amount is more than your cost ($4,925), you should exclude your pension until the payments total $4,925. After that, they are fully taxable and you should report them on line 15. For more information get **Publication 575,** Pension and Annuity Income.

Complete the worksheet below to figure the taxable part of your pension or annuity:

1a. Enter your cost	_____
b. Cost recovered in prior years	_____
c. Subtract line 1b from line 1a	_____
2. Amount received this year. Also, enter this amount on Form 1040, line 16a	_____
3. Amount on line 2 that is not taxable (but not more than line 1c)	_____
4. Taxable part (subtract line 3 from line 2). Enter here and on Form 1040, line 16b	_____

(Keep a copy of this worksheet for your records)

Note: *If you had more than one pension or annuity that is not fully taxable, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040, line 16b.*

If you cannot recover your cost within 3 years, you must use special rules to report your pension or annuity income. For more details, please get **Publication 575.** If you must use this method, enter the amount you received this year on line 16a. Enter the taxable part on line 16b.

Total Distributions from Profit-Sharing, Retirement Plans and Individual Retirement Arrangements

If you are reporting a "rollover" of a profit-sharing or retirement plan distribution into an individual retirement arrangement (IRA) or other profit-sharing or retirement plan, enter the amount of the distribution on line 16a. If the total distribution was rolled over, enter zero on line 16b. Otherwise, enter the taxable part of the distribution as ordinary income on line 16b.

For more information on "rollovers" of distributions into an IRA, get **Publication 590,** Tax Information on Individual Retirement Arrangements.

If you received a lump-sum distribution from a profit-sharing or retirement plan, report the ordinary income part on line 15 of Form 1040 and the capital gain part on Schedule D (Form 1040). **Form 1099R,** Statement for Recipients of Total Distributions from Profit-Sharing, Retirement Plans and Individual Retirement Arrangements, shows the amount of the distribution. You may pay less tax on this distribution if you are eligible to use the special averaging methods. For more details, get **Form 4972,** Special 10-Year Averaging Method, or **Form 5544,** Multiple Recipient Special 10-Year Averaging Method, and separate instructions.

Beneficiaries—Death Benefit Exclusion

If you are the beneficiary of a decedent, you may be entitled to a death benefit exclusion of up to $5,000 if either of the following applies:

a. The decedent received no retirement pension or annuity payments, or
b. The decedent received disability income payments that were not treated as pension or annuity income.

If you are entitled to this exclusion, add it to the cost of the pension or annuity. For details, get **Publication 575.**

Disability Pensions and Annuities

You may not have to pay tax on part or all of your disability payments if you meet certain tests about your age, date of retirement, whether you are permanently and totally disabled, etc.

If you use **Form 2440** or your disability payments are fully taxable, DO NOT USE lines 16a or 16b of Form 1040. Instead, report disability payments you are not treating as a pension or annuity on Form 1040, line 7, regardless of whether you can exclude any part of them on Form 2440.

For more information, get **Form 2440,** Disability Income Exclusion, and **Publication 522,** Disability Payments.
Note: Also see **Should You File a Declaration of Estimated Tax?** on page 17.

Line 17

Rents, Royalties, Partnerships, Estates or Trusts

See the instructions for Schedule E. Enter the income or (loss) from Schedule E.

Line 18

Farm Income or (Loss)

See the instructions for **Schedule F.** Enter the income or (loss) from Schedule F.

Line 19

Unemployment Compensation

Unemployment compensation (insurance) you receive may be taxable under certain conditions.

You should receive a statement, on Form 1099–UC, showing the total unemployment compensation paid to you during the year. For payments in 1981, you should receive this statement by January 31, 1982.
Note: *Supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund are wages. They are not considered unemployment compensation for purposes of this computation.* Report these benefits on Form 1040, line 7.

If you received any unemployment compensation during 1981, please enter the total from Form(s) 1099–UC on line 19a. To see if any of the unemployment compensation is taxable, fill in the following worksheet:

Check only one box

- ☐ A. Single—enter $20,000 on line 8 below.
- ☐ B. Married filing a joint return—enter $25,000 on line 8 below.
- ☐ C. Married not filing a joint return and lived with your spouse at any time during the year—enter –0– on line 8 below.
- ☐ D. Married not filing a joint return and DID NOT live with your spouse at any time during the year—enter $20,000 on line 8 below.

1. Total unemployment compensation from Form(s) 1099–UC	_____
2. If you received an overpayment of unemployment compensation in 1981 and repaid it in 1981, enter the repayment here. Also write "repayment" and the amount you repaid in the margin of Form 1040 to the left of line 19a	_____
3. Subtract line 2 from line 1	_____
4. Enter the total of the amounts on Form 1040, lines 7, 8a through 18, and 20 (do not include any unemployment compensation in this figure)	_____
5. Add lines 3 and 4	_____
6. Enter the total of the amounts shown on Form 1040, lines 22 through 27 and 29	_____
7. Subtract line 6 from line 5	_____
8. Enter {$20,000 if you checked box A or D, or $25,000 if you checked box B, or –0– if you checked box C}	_____
9. Subtract line 8 from line 7. If zero or less, stop here and enter –0– on Form 1040, line 19b	_____
10. Enter one-half (50%) of the amount on line 9	_____
11. Taxable unemployment compensation. Enter the amount from line 3 or line 10, whichever is smaller. Also enter on Form 1040, line 19b	_____

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.

Caution: *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.*

Examples of income to be reported on line 20 are:

- Prizes, awards and gambling winnings. Proceeds from lotteries, raffles, etc., are gambling winnings. You must report the full amount of your winnings on this line. You cannot offset losses against winnings and report the difference.

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.

- Repayment of medical expenses or other items such as real estate taxes that you deducted in an earlier year, if they reduced your tax.
- Amounts you recovered on bad debts that you deducted in an earlier year.
- Amounts your employer paid you for business expenses that are more than you spent for the actual business expenses.

Net operating loss. If you had a net operating loss in an earlier year to carry forward to 1981, enter it as a minus figure on line 20. Attach a statement showing how you figured the amount. See **Publication 535, Business Expenses and Operating Losses,** for more details.

Line 21

Total Income

Add the amounts in the column for line 7 through line 20. Enter the total on line 21.

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.

You can take this deduction 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 expenses to show on line 22. If you moved outside the United States or its possessions, see **Form 3903F.**

If your employer paid for any part of the move, you must report that as income on Form 1040, line 7. Your employer should give you **Form 4782** and include that 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 be deducted only if you itemize deductions on Schedule A. Outside salespersons should 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 Individual Retirement Arrangement (IRA)

Use the following worksheet to figure your deduction for payments to an IRA (including those made under a Simplified Employee Pension (SEP) plan). **Schedule C or F filers with a SEP and partners with a SEP take the deduction on line 25.**

You may include payments made on or before the due date of this return (including any extensions). Do not include 1981 payments made before the due date of your 1980 income tax return and deducted on your 1980 tax return. If both spouses work and both have IRAs, figure each spouse's deduction separately. Enter the total of the two deductions on line 24.

Also enter the number which identifies your situation in the code space on line 24.

One individual IRA	1
Two individual IRAs	2
One individual IRA and one spousal IRA	3
One SEP	4
Two SEPs	5
One individual IRA and one SEP	6

For more information, see **Publication 590,** Tax Information on Individual Retirement Arrangements.

Worksheet

1. Amount paid to your IRA. (Do not include rollovers or your employer's SEP payments.) _____
2. Your employer's SEP payments to your IRA _____
3. Add lines 1 and 2 _____
4. Amount paid to your non-working spouse's IRA. (Do not include rollovers.) _____
5. Add lines 3 and 4. (If you made excess payments in earlier years you may be able to include them on this line. See instructions for Form 5329, line 3.) _____
6. Wages and other earned income from Form 1040. (Do not include spouse's income and do not reduce your wages by losses from self-employment.) _____
7. Enter employer's SEP payments _____
8. Subtract line 7 from line 6. Enter result _____

Complete limitation 9, 10, or 11 below, whichever one applies to you. If your employer contributes to your IRA and your non-working spouse's IRA under a SEP, use the limitation on line 10.

9. **Regular IRA.** Enter $1,500 or 15% of line 8, whichever is smaller _____
10. **IRA for you and your non-working spouse.** Enter the smallest of: (a) 15% of line 8; or (b) $1,750; or (c) 2 times the amount on line 3; or (d) 2 times the amount on line 4 _____
11. **Simplified Employee Pension (SEP).** Enter the smaller of: (a) 15% of line 8; or (b) the total of: line 2 (but not more than $7,500); and $1,500 minus line 2 (but not less than zero) _____
12. **Allowable deduction.** Enter the smaller of: (a) the amount from line 5; or (b) your limitation from line 9, 10, or 11. Also enter on Form 1040, line 24. _____

(If line 5 is larger than line 12 and you do not withdraw this excess payment before your return is due, you must file **Form 5329** and pay the tax due.)

Caution: *If you were covered by a pension plan during any part of 1981, you may not deduct payments to an IRA.*

Line 25

Payments to a Keogh (H.R. 10) Retirement Plan

Sole proprietors and partners enter the allowable deduction for contributions to your Keogh (H.R. 10) plan and your SEP on line 25.

If you need help, contact an IRS office or get **Publication 560,** Tax Information on Self-Employed Retirement Plans.

Line 26

Interest Penalty on Early Withdrawal of Savings

The Form 1099-INT or 1099-ASC 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. Enter this amount on line 26. (Be sure to include the interest income on Form 1040, line 8a.)

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

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, 1981.
- You were under age 65 on December 31, 1981.
- 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.

Note: *Be sure to include the full amount of your disability pension on Form 1040, line 7.*

Line 29

Other Adjustments

If you can claim any one of the following adjustments, identify it in the space provided and enter the amount on line 29.

Excess Foreign Living Expenses.—If you have income earned abroad and you claim excess foreign living expenses on Form 2555, enter your total deductions on line 29. Write "Expenses from Form 2555" in the space provided.

Forestation/Reforestation Amortization.—If you can claim a deduction for amortization of the costs of forestation or reforestation and you do not have to file Schedule C or Schedule F for this activity, enter your deduction on line 29. Write "Reforestation" in the space provided.

Repayment of Sub-pay under the Trade Act of 1974.—If you repaid supplemental unemployment benefits (sub-pay) that you previously reported in income because you became eligible for payments under the Trade Act of 1974, enter the amount you repaid in 1981. Write "Sub-pay TRA" in the space provided.

Or, you may be able to claim a credit against your tax instead. See **Publication 525,** Taxable and Nontaxable Income, for more details.

Note: *If you claim more than one of these amounts, enter the total on line 29 and identify the adjustments separately in the margin to the left.*

Line 30

Total Adjustments

Add lines 22 through 29. Enter the total on this line.

Line 31

Adjusted Gross Income

Subtract line 30 from line 21. If line 31 is less than $10,000, you may be eligible to claim the Earned Income Credit. Please see the instructions for line 57 on page 15.

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 earlier years, see **Form 1045.**

For more information, please get **Publication 535,** Business Expenses and Operating Losses.

Tax Computation

Line 32a

Enter the amount from line 31.

Line 32b

You will fall into one of the three classes below:

- You MUST itemize deductions, or
- You choose to itemize, or
- You do not itemize.

The three classes are described below.

You MUST Itemize Deductions

You must itemize deductions if:

A. You can be claimed as a dependent on your parents' return and had interest, dividends, or other unearned income of $1,000 or more. Generally, this means that you must complete Schedule A and the worksheet on this page.

There are two exceptions to this rule:

1. You don't have to itemize or complete Schedule A or the worksheet if you have earned income* of $2,300 or more if single ($1,700 or more if married filing a separate return). Enter zero (0) on line 32b and go on to line 32c.
2. You don't have to itemize and use Schedule A if you know that your earned income* is more than your itemized deductions. In this case go directly to the worksheet below after completing line 32a of Form 1040.

Note: *If your unearned income is less than $1,000, you don't have to use Schedule A or the worksheet—enter zero (0) on line 32b and go on to line 32c.*

In any case, be sure to check the box on line 32b.

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 the worksheet.)

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 1981, 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 1981 and you and your spouse agree to be taxed on your combined worldwide income.

After you've completed Schedule A:

a. If Schedule A, line 40, is more than line 39, do not fill in Form 1040, line 32b. Go to the worksheet instead and complete it to figure the amount to enter on Form 1040, line 32c.

b. If Schedule A, line 39, is more than line 40, enter the amount from Schedule A, line 41, on Form 1040, line 32b.

Worksheet

1. Enter the amount from Form 1040, line 32a _____
2. If you checked Form 1040, Filing Status Box: 2 or 5, enter $3,400; 1 or 4, enter $2,300; 3, enter $1,700 _____
3. Enter the amount from Schedule A, line 39 _____
   Caution: If you can be claimed as a dependent on your parents' return, see A to the left. Be sure you check the box below line 32b of Form 1040.
4. Subtract line 3 from line 2 _____
5. Add lines 1 and 4. Enter here and on Form 1040, line 32c. (Leave Form 1040, line 32b blank. Disregard the instruction to subtract line 32b from line 32a. Follow the rest of the instructions for Form 1040, line 32c). _____

The example below may help you to complete the worksheet.

Example.—Walter Green, a single individual, is claimed as a dependent on his parents' return. Walter's adjusted gross income, Form 1040, line 32a, is $4,000. Of this amount, $1,500 was earned income from a summer job and $2,500 was unearned income that he received as a beneficiary of a trust. Because Walter is being claimed as a dependent on his parents' return and has unearned income of $1,000 or more and earned income of less than $2,300, he must use the worksheet. Walter knows that his total itemized deductions are only $500. Since this is less than his earned income ($1,500), he does not have to complete Schedule A. Walter enters $2,300, the zero bracket amount for a single individual, on line 2 and his earned income on line 3. He completes the worksheet as shown below and enters the total of $4,800 on Form 1040, line 32c. He then completes his return using the instructions that follow.

1	Adjusted gross income	$4,000
2	Zero bracket amount for a single individual	$2,300
3	Earned income	1,500
4	Subtract line 3 from line 2	800
5	Add lines 1 and 4. Enter here and on Form 1040, line 32c	$4,800

Note: *If Walter's itemized deductions are more than his earned income, he must complete Schedule A first.*

**Earned Income is income you receive for personal services you have performed. It includes wages, salaries, tips and professional fees.*

Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 11, and 18.

Earned income does not include pay for your services that included a distribution of earnings and profits other than reasonable compensation for your work for a corporation.

If you were engaged in a trade or business in which both your services and capital were 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 $3,400.
- Married and filing a separate return, and your itemized deductions are more than $1,700.
- Single, or a Head of household, and your itemized deductions are more than $2,300.

If you do itemize, complete Schedule A and enter the amount from Schedule A, line 41, on Form 1040, line 32b.

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" on page 12.

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 32b unless you MUST itemize as described on page 12.

Line 32c

Subtract line 32b from line 32a. Remember—if you completed the worksheet, the amount on line 32c will be the amount from line 5 of the worksheet and line 32c will be more than line 32a.

Line 33

Exemptions

Multiply $1,000 by the total number of exemptions you claimed on line 6e.

Line 34

Taxable Income

Subtract line 33 from line 32c.

Line 35

Tax

To figure your tax, you will use one of the following methods. Read the conditions below to see which you should use.

Tax Rate Schedules

You must use the Tax Rate Schedules to figure your tax if your taxable income is $50,000 or more.

Also use the Tax Rate Schedules if you figure your tax using any of the methods listed below.

Alternative Tax, Schedule D.—If you have a net long-term capital gain, you may pay less tax by using this method. Please get Schedule D to see if you qualify.

Income Averaging, Schedule G.—You may pay less tax by using this method if there has been a large increase in your income this year. Get Schedule G to see if you qualify.

Maximum Tax on Personal Service Income, Form 4726.—If part of your income was for personal services you performed, you may get a tax benefit by using this method. 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. $41,500 and you checked Form 1040, Filing Status Box 1, OR
b. $60,000 and you checked Form 1040, Filing Status Box 2 or 5, OR
c. $44,700 and you checked Form 1040, Filing Status Box 4.

You can't use Form 4726 if you checked Form 1040, Filing Status Box 3.

Tax Table

If none of the above conditions apply to you, you MUST use the Tax Table to find your tax.

Be sure you use the correct column in the Tax Table. After you have found the correct tax, enter that amount on line 35.

There is an example at the beginning of the table to help you find the correct tax.

The allowance for the zero bracket amount and the rate reduction credit have already been built into the Tax Table 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.

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.

Residence Credit Recapture. If you claimed the credit for a new residence in 1976, and sold it in 1979, you may have to repay the credit in 1981. See **Publication 523,** Tax Information on Selling Your Home, for more details. If you must repay the credit in 1981, include it in your total for line 36. On the dotted line next to this total, please write "Residence Credit Recapture" and show the amount.

Line 37

Total

Add lines 35 and 36. Enter the total on line 37.

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 and to newsletter funds and political committees of candidates and elected public officials.

Do not take this credit for the $1 or $2 you checked to go to the Presidential Election Campaign Fund.

To figure your credit, add up the amounts you gave. Enter half of this total on line 38, but do not enter more than the smaller of the following:

a. $50 ($100 if you are married and filing a joint return), or

b. The amount on line 37 reduced by the credits on lines 39, 41, and 42.

For more information, please see **Publication 585,** Voluntary Tax Methods to Help Finance Political Campaigns.

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 3 and 4.

Line 40

Credit for Child and Dependent Care Expenses

You may be able to take a credit on line 40 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 kept up a home that included a child under age 15 or your dependent or spouse who could not care for himself or herself.

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 types of 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. 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 Work Incentive (WIN) Program Expenses

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 AFDC payments. For more details, get **Form 4874.**

Line 44

Jobs Credit

Business employers who hire individuals who are members of special targeted groups may qualify for this credit.

Please get **Form 5884** and **Publication 906,** Targeted Jobs, WIN, and Research Credits, for more information.

Line 45

Residential Energy Credit

Generally, if you installed energy saving items in your principal residence during 1981, or you have an energy credit carryover from a prior tax year, you may take a credit against your tax. **Form 5695,** Residential Energy Credit, tells you which energy saving items qualify and how to take the credit. Also, see **Publication 903,** Energy Credits for Individuals, for more information.

Alcohol Fuel Credit

You may be able to take a credit for alcohol used as fuel after 9/30/80. This applies to straight alcohol you sell at retail or use as fuel in your trade or business. It also applies to an alcohol mixture you sell or use as fuel in your trade or business. Use **Form 6478** to figure the credit. Include the credit in your total for line 46. On the dotted line next to this total, please write "Alcohol Fuel Credit" and show the amount.

Credit for Fuel From a Nonconventional Source

A credit is allowed for the sale of qualified fuels produced from a nonconventional source. See I.R. Code section 44D for a definition of qualified fuels, provisions for figuring the credit, and other special rules. Attach a separate schedule showing how you figured the credit. Include the credit in the total for line 46 and write "FNS" on the dotted line next to this total.

Credit for Increasing Research Activities

You may be able to take a credit for research and experimental expenditures paid or incurred in carrying on your trade or business. Generally, the credit is 25% of the increased research expenses after June 30, 1981. Use **Form 6765,** to figure the credit. Include the credit in your total for line 46. On the dotted line next to this total, please write "Research" and show the amount.

Line 46

Total Credits

Add lines 38 through 45. Include any of the three credits above that you claimed. Enter the total on this line.

Line 47

Balance

Subtract line 46 from line 37 and enter the result 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 1981, and earned under $29,700 in wages from which social security tax (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 49a

Minimum Tax

You may be liable for minimum tax if you have any of the following tax preference items:

- accelerated depreciation;
- amortization;
- reserves for bad debts of financial institutions;
- stock options;
- depletion; and
- intangible drilling costs.

Attach **Form 4625** and enter the tax, if any, 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.

See **Form 4625** for more information.

Line 49b

Alternative Minimum Tax

You may be liable for the alternative minimum tax if you have:

- tax preference items for adjusted itemized deductions or capital gain deduction;
- an entry on Schedule D, line 9a, and credits on Form 1040, line 46; or
- nonbusiness credits for investment credit, WIN credit, or jobs credit.

In general, you have adjusted itemized deductions if your itemized deductions exceed 60% of your adjusted gross income.

Get **Form 6251** to see if you are liable for this tax.

Line 50

Tax from Recomputing Prior Year Investment Credit

You may owe this tax if you disposed of investment credit property 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 51a

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 51a, 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 7.

Line 51b

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 51b.

Line 52

Tax on an IRA

If you have an IRA (Individual Retirement Arrangement), including an IRA under a SEP, add any taxes from **Form 5329.** Enter the total taxes on line 52.

Line 53

Advance Earned Income Credit (EIC) Payments

Enter the total of the advance earned income credit payments as shown on your Forms W-2. (The amount of earned income credit to which you are actually entitled will be figured on page 15 of these instructions and entered later on line 57.)

Line 54

Total Tax

Add lines 47 through 53. Put 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

1981 Estimated Tax Payments

Enter on this line any payments you made on your estimated Federal income tax (**Form 1040-ES**) for 1981. Include any overpayment from your 1980 return that you applied to your 1981 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 1981, 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 1981, 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.

To see if you can take the Earned Income Credit, complete Form 1040 through line 32a, and answer the questions below.

	Yes	No
1. Is the amount you listed on Form 1040, line 32a, less than $10,000?	☐	☐
2. Did you receive any wages, salaries, tips, or other earned income (see "What is Earned Income?" on this page)?	☐	☐
3. Did you have a child (see **Note 1** below) who lived with you in the same principal residence in the U.S. during all of 1981?	☐	☐
4. If you checked Filing Status box 2 or box 5 on Form 1040, did you claim your child as a dependent on Form 1040, line 6c? **OR** If you checked Filing Status box 4 on Form 1040 and your child was **married** for 1981, did you claim that child as a dependent on Form 1040, line 6c? **OR** If you checked Filing Status box 4 on Form 1040 and your child was **unmarried** for 1981, did you enter that child's name on Form 1040, line 4 (or 6c if you claimed that child as a dependent)?	☐	☐

Note 1—For this purpose, the word child means:

- 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).
- Any other child whom 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 answered **NO** to any question, you can't take the earned income credit. Do not fill in the worksheet. Instead write "NO" on line 57 of Form 1040.

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 2—If you expect to answer YES to all of the above questions for 1982 and want to receive advance payments of the credit, file Form W-5 with your employer.

Earned Income Credit Worksheet

To figure your credit, follow the instructions below.

1. Enter the amount from Form 1040, line 7, plus any other compensation from your employer, regardless of whether it is taxable. Include disability pensions but do not include other pensions or annuities.	$
2. 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. (Clergy and religious workers, see **Publication 517**)	
3. **Earned income.** Add lines 1 and 2. However, if line 2 is a loss, subtract line 2 from line 1. If the amount on line 3 is $0 or less, do not complete the rest of this worksheet; you cannot take the credit. If it is more than zero, complete 4 and either 5 or 6 below.	
4. **Adjusted gross income.** Enter the amount from Form 1040, line 32a.	
5. If line 4 above is **$6,000 or less**, use the amount from line 3 above to find your credit in the table on page 41. Enter the credit here and on Form 1040, line 57.	
6. If line 4 above is **over $6,000:** a. First find the amount from line 3 above in the table on page 41 and enter the credit for that amount here. $..... b. Then find the amount from line 4 in the table and enter the credit for that amount here. $..... c. Enter the amount from line **6a** or **6b**, whichever is smaller, here and on Form 1040, line 57.	$

Do NOT file this worksheet with your return—Keep it for your tax records

Line 57

Earned Income Credit

What Does the Earned Income Credit Do?

The earned income credit helps many taxpayers who have incomes under $10,000. 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 $500.

What Is Earned Income?

In most cases, you had earned income if you worked last year.

Earned income includes:

- wages, salaries, and tips.
- anything else of value (money, goods, or services) you get from your employer for services you performed regardless of whether it is taxable.

Note: *The following are examples of amounts received from your employer that must be included in line 1 of the worksheet—*

a. Housing allowance (or rental value of a parsonage) for members of the clergy.

b. Meals and lodging.

c. Disability pensions which qualify for exclusion on Form 2440.

- 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 on page 29.

Earned income does not include items such as interest, dividends, social security payments, welfare benefits, veterans' benefits, workmen's compensation or unemployment compensation (insurance).

Who Can't Take the Earned Income Credit?

You can't take the credit if:

- your income is $10,000 or more; or
- you are single (Filing Status Box 1); or
- you are married filing a separate return (Filing Status Box 3); or
- you are entitled to file Form 2555 to exclude income earned overseas or claim excess foreign living expenses; or
- you are entitled to file Form 4563 to exclude income earned from sources in U.S. possessions.

If you can take the credit, enter on line 57 the credit from line 5 or line 6c of this worksheet, whichever applies.

If you want IRS to figure the credit for you, see **IRS Will Figure Your Tax and Some of Your Credits** on pages 3 and 4.

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 1981 who together paid you more than

$29,700 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 filing a joint return, you must figure this separately for you and your spouse.

If you are a railroad employee, contact an IRS office for information on how to figure your excess RRTA tax. **Do not** use this worksheet.

Please follow the steps below to see if you can take credit.

Step 1. Add all FICA tax withheld (but not more than $1,975.05 for each employer).* Enter total here.....$ _____

Step 2. From Form 1040, line 51b, enter all uncollected FICA tax on tips, if any..... _____

Step 3. Add 1 and 2 above..... _____

Step 4. Less.....−1,975.05

Step 5. Subtract 4 from 3. Enter this amount on line 59..$ _____

*Note: *If any one employer withheld more than $1,975.05, 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 gasoline, special fuels, and lubricating oils used in your business, please attach **Form 4136** or **Form 4136–T.** 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.

Overpaid Windfall Profit Tax

You may be allowed credit for overpaid windfall profit tax. Use **Form 6249** (or Form 6249–A) to figure the overpayment. Include this amount in your total for line 62. On the dotted line next to this total, please write "Overpaid Windfall Profit Tax" and show the amount.

Line 62

Total

Add lines 55 through 61. Include any Overpaid Windfall Profit Tax. Enter the total on line 62.

Refund or Balance 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 1982 (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 have less income tax withheld from your pay. See the instructions on page 17 for **Income Tax Withholding for 1982.**

Line 65

Applied to 1982 Estimated Tax

Subtract line 64 from line 63. This is the amount that will be applied to your estimated tax for 1982. 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 and "1981 Form 1040" 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 1981, you may want to increase the amount of income tax withheld from your pay. Otherwise, you may be required to file a Declaration of Estimated Tax on **Form 1040–ES.** See the instructions on page 17 for **Income Tax Withholding for 1982** and **Should you File a Declaration of Estimated Tax?**

Underpayment of Estimated Tax

If line 66 is $100 or more and more than 20% of line 54, or you underpaid your 1981 estimated tax liability for any payment period, you may owe a penalty. Get **Form 2210** (Form 2210F for farmers and fishermen) to see if you meet one of the exceptions to the penalty. Please attach that 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, add the penalty amount to the tax due and show the total on line 66. Or, if you are due a refund, subtract the penalty amount from the overpayment you show 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 Paid Preparer's space should remain blank. If someone prepares your return and **does not charge you,** that person should not sign your return.

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 Use Only area of your return.

If you have questions about whether a preparer is required to sign your return, please contact an IRS office.

The preparer required to sign your return MUST complete the required preparer information and:

- *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 to be filed with IRS.*

Tax return preparers should be familiar with their responsibilities. They should see **Publication 1045,** Information and Order Blanks for Preparers of Federal Income Tax Returns for more details.

Step 9

Attachments

Attach the first copy or 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, 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 by their due date, even if an extension of time to file is granted.

b. **Late Filing of Return.** The law provides a penalty of 5% of the tax due for

each month, or part of a month, the return is late (maximum 25%) unless you can show reasonable cause for the delay. If you file a return late, attach a full explanation to your return.

c. Late **Payment of Tax.** The penalty for not paying tax when due is ½ of 1% of the unpaid amount for each month or part of a month it remains unpaid. The maximum penalty is 25% 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 that is not paid within 10 days after the date of the bill. This penalty is in addition to interest charges on late payments.

Note: *If you include interest or either of these penalties with your payment, identify and enter these amounts in the bottom margin of Form 1040, page 2. Do not include the interest or penalty amounts in* **Balance Due** *on line 66.*

Income Tax Withholding for 1982

If the amount you overpaid (line 63) or the balance you owe IRS (line 66) is large, please see your payroll office. Ask about filling out a new **Form W–4** to change the amount of income tax to be withheld from your wages. For example, working married couples and persons with two or more jobs often need to have more tax withheld to avoid owing a large payment when the return is filed. You may also owe more tax because you have other income on which there is no withholding.

If the amount you owe IRS is large, you may have to file a Declaration of Estimated Tax for 1982. See **Should You File a Declaration of Estimated Tax?**, below.

Or, if you got a large refund, get a copy of Form W–4 from your employer and read the instructions. If you are entitled to additional allowances, file a new W–4 with your employer.

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 could reduce your withholding.

For more details, see your employer or get **Publication 505,** Tax Withholding and Estimated Tax.

Should You File a Declaration of Estimated Tax?

In general, you do not have to file a declaration if you expect that your 1982 Form 1040 will show a tax refund, or a tax balance due IRS of less than $200. If your total estimated tax is $200 or more, please get **Form 1040–ES.** It contains a worksheet that you can use to see if you have to file 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. 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 shown 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. Also keep copies of your filed tax returns as part of your records. You should keep some records 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 List of Tax Publications.

Amended Return

If you file your income tax return and later become aware of any changes you must make to income, deductions, or credits, file **Form 1040X,** Amended U.S. Individual Income Tax Return, to change the Form 1040 or 1040A you already filed.

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 examination of your return by the IRS. Contact your State tax agency for more information.

Instructions for
Schedule A
Itemized Deductions

Purpose

Some taxpayers must itemize their deductions and some should itemize because they will save money. See **You MUST Itemize Deductions** and **You Choose to Itemize** on pages 12 and 13.

If you itemize, you can deduct part of your medical and dental expenses, and amounts you paid for certain taxes, interest, contributions, casualty and theft losses, and other miscellaneous expenses. These are explained below.

If your deductions are more than 60% of the amount on Form 1040, line 31, you may be liable for the alternative minimum tax. See the instructions for line 49b on page 14 for more information.

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 that amount by 3% 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 $1,000 or more of gross income or had not filed a joint return.

Example.—You gave more than half of your mother's support but cannot list her as a dependent because she received $1,000 of wages during 1981. If part of your support was the payment of her medical bills, you can include that part in your medical expenses.

You should include all amounts you paid during 1981, but do not include amounts repaid to you, or paid to anyone else, by hospital, health or accident insurance, or your employer.

Examples of Medical and Dental Payments You CAN Deduct

To the extent you were not reimbursed, you can deduct what you paid for:

- Medicine, 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 claim what you spent for gas and oil to go to and from the place you received medical care; or you can claim 9 cents a mile. Add parking and tolls to the amount you claim under either method.

Examples of Medical and Dental Payments You CANNOT Deduct

You cannot deduct the following:

- The basic cost of Medicare insurance (Medicare A).

Note: *If you are 65 or over and not entitled to Social Security benefits, you may deduct premiums you voluntarily paid for Medicare A coverage.*

- Life insurance or income protection policies.
- The 1.3% 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 the 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 costs.

Publication 502, Medical and Dental Expenses, has a checklist of medical expenses that can be deducted and those that can't. It also explains when you can deduct capital expenditures and special care for handicapped persons.

Lines 11 through 16
Taxes

Taxes You CAN DEDUCT

- **State and local income taxes (line 11)**

Include on this line State and local income taxes that were withheld from your salary and any estimated payment made. Also include payments you made in 1981 on a tax for a prior year.

If you received a refund of (or credit for) prior year taxes in 1981, see the instructions for Form 1040, line 9. **Do not reduce your itemized deductions by this amount.**

- **Real estate taxes (line 12)**

Include taxes that you paid on property you own that was not used for business. **Publication 530,** Tax Information for Homeowners, and **Publication 588,** Condominiums, Cooperative Apartments, and Homeowners Associations, 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 the mortgage company actually paid them to the taxing authority.

- **General sales taxes (line 13)**

The Optional State Sales Tax Tables show how much you can deduct for your income and family size if you did not keep detailed records. You can add to the tax table amount the general sales tax you paid if you bought

—A car, motorcycle, motor home, or truck. (Note: West Virginia (before 6/1/81) and Vermont 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.)

—A boat, plane, home (including mobile or prefabricated) or materials to build a new home if:

1. The tax rate was the same as the general sales tax rate, and
2. Your sales receipt or contract shows how much tax you paid.

If you kept records that show you paid more State sales tax than the tables list, you may deduct the larger amount on line 13a. Separately show the sales tax you paid on any motor vehicle you bought during 1981 on line 13b. Include State or local selective sales or excise taxes if the rates were the same as the general sales tax rates.

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 31, plus most amounts you received that are not taxed. The instructions at the top of the first page of the table give steps to help you figure your deduction.

If your available income was more than $40,000, see the following example.

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 Greens' available income exceeds $40,000 by 4 units of $5,000 (or parts of $5,000). So, they increase their sales tax deduction by ($18×4)=$72.

Their total sales tax deduction is ($356+$72)=$428. The Greens then compare this figure to the amount their receipts show they actually paid for sales tax. The Greens enter the larger figure on Schedule A, line 13a.

- **Personal property taxes (line 14)**

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 15)**

If you had any deductible tax not listed on Schedule A, lines 11 through 14 (such as foreign income tax), describe the tax and show the amount on line 15.

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. (However, see Miscellaneous Deductions on page 19.)
- Certain State and local taxes, including:

a. Tax on gasoline.
b. Car inspection fees.
c. Tax on liquor, beer, wine, cigarettes, and tobacco.
d. Assessments for 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 deduct these business taxes.)
f. Tax you paid for someone else.
g. License fees (marriage, driver's, dog, hunting, etc.).

Lines 17 through 20
Interest Expense

You should show on Schedule A interest on nonbusiness items only.

In general, a cash basis taxpayer who in 1981 paid interest that includes amounts that apply to any period after 1981 can deduct only the amount that applies for 1981.

Interest Expense You CAN Deduct

Include the interest you paid on—

- Your home mortgage (line 17).
- 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 18).
- Revolving charge accounts. Deduct any finance charge a retail store added if the charges are based on your monthly unpaid balance (line 18).
- Your personal note for money you borrowed from a bank, a credit union, or another person.
- Loans on life insurance if you paid the interest in cash.
- Installment contracts on personal property, such as cars and televisions.
- Taxes 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 16 of this schedule).
- Loans on investment property. Report the nonbusiness part of interest on these loans 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,** 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. This also includes interest paid to purchase or carry obligations or shares, or to make deposits or other investments, to the extent any interest income received from the investment is excluded on line 8d of Form 1040 or line 1e of Schedule B.
- A loan on life insurance 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,** Interest Expense.

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' 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 or retardation, multiple sclerosis, muscular dystrophy, tuberculosis, etc.
- Federal, State, and local governments if the gifts are solely for public purposes.

If you contributed to a charitable organization and also received a benefit from it, you can deduct only the amount that is more than the benefit you received.

If you do not know whether you can deduct what you gave to an organization, check with that organization or with IRS.

Contributions You CAN Deduct

Contributions can be cash (including checks and 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, you can take 9 cents a mile or the actual cost of gas and oil. Add parking and tolls to the amount you claim under either method. (But don't deduct any amounts that were repaid to you.)

Line 21a. Enter on line 21a all of your cash contributions except those that total $3,000 or more to any one organization.

Line 21b. Enter on line 21b cash contributions totaling $3,000 or more to any one organization. Show to whom and how much you gave.

Line 22. If you gave property, state the kind of property you gave and the name of the organization you gave it to. Include the date you gave it, show how you figured its value at the time you gave it, and state whether it was capital gain or ordinary income property. If you determine the value of a gift by an appraisal, attach a signed copy of it for gifts for which you claim a deduction of over $200. For gifts valued at over $200, also attach a statement showing:

a. The address of the organization.
b. A description of the property.
c. Any conditions attached to the gift.
d. How you got the property.
e. The cost or other basis of the property if:
   1. You owned it less than 5 years, or
   2. You must reduce it by any ordinary income or capital gain that would have resulted if the property had been sold at its fair market value.
f. How you figured your deduction if you chose to reduce your deduction for contributions of capital gain property.
g. If the gift was a "qualified conservation contribution" under section 170(h), also include the fair market value of the underlying property before and after the gift, the type of legal interest donated, and describe the conservation purpose furthered by the gift.

If you gave used items, such as 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.

Special rules apply if your contributions are more than 20% 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.

For additional information, please get **Publication 526, Charitable Contributions.**

Contributions You CANNOT Deduct

- Political contributions (but see instructions for Form 1040, line 38).
- 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.

Lines 25 through 29

Casualty and Theft Losses

Use these lines to report casualty or theft losses of property that is not trade, business, or income-producing property. Use the following worksheet if you had only one casualty or theft loss during the tax year and only one item was lost or damaged by that loss.

1. Cost or other basis	_____
2. Fair Market Value of property before casualty or theft	_____
3. Fair Market Value of property after casualty or theft	_____
4. Subtract line 3 from line 2	_____
5. Enter line 1 or line 4, whichever is smaller. Also enter on Schedule A, line 25	_____

Use **Form 4684** in the following cases:

- you had a net casualty or theft loss of $1,000 or more (after subtracting any reimbursement and the $100 limitation), or
- you had more than one casualty or theft during the tax year, or
- you had more than one item lost or damaged by one or more casualties or thefts, or
- you had a gain from casualty or theft, or
- your casualty or theft involved trade, business, or income-producing property.

Losses You CANNOT Deduct

- Money or property misplaced or lost.
- Breakage of china, glassware, furniture, and similar items under normal conditions.
- Progressive 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, enter the amount from line 5 of the worksheet. Then fill in the amount paid by insurance or other sources on line 26.

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.

Subtract line 28 from line 27 and enter the result on line 29. If the amount on line 29 is $1,000 or more, you must attach Form 4684.

Use line 31 of Schedule A to deduct 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, Casualties, and Thefts. It also gives information about Federal disaster area losses.

Lines 30a through 32

Miscellaneous Deductions

Miscellaneous Expenses You CAN Deduct

Business Use of Home. You can deduct expenses for business use of part of your home only if you use that part exclusively and continuously in your work and for the convenience of your employer.

See **Publication 587,** Business Use of Your Home, for detailed information.

Educational 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 general, you can also deduct the cost of maintaining or improving skills you must have in your present position.

You cannot deduct some educational expenses. 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,** Educational Expenses.

Gambling Losses. You can deduct gambling losses, but not more than the gambling winnings you reported on Form 1040, line 20.

Income in Respect of a Decedent. You can deduct the Federal estate tax attributable to income in respect of a decedent that is ordinary income.

Employee Expenses. Examples of the expenses you can deduct (if you were not reimbursed for them) are:

- Union dues (line 30a).
- Safety equipment, small tools, and supplies you needed for your job.
- Uniforms your employer said you must have, and which you cannot usually wear away from work.
- Protective clothing, such as hard hats and safety shoes.
- Physical examinations your employer said you must have.
- Dues to professional organizations and chambers of commerce.
- Subscriptions to professional journals.
- Fees to employment agencies and other costs to get a new job in your present trade or profession.

Expenses of Producing Income. You can deduct what you paid to produce or collect taxable income or to manage or protect property held for producing income.

Examples of these expenses are:

- Tax return preparation fees (line 30b).
- Safe deposit box rental.
- Certain legal and accounting fees.
- Clerical help.
- Office rent.
- Custodial (e.g. trust accounts) fees.

Qualified Adoption Expenses. Beginning in 1981, you may be able to deduct up to $1,500 of qualified adoption expenses you paid to adopt a child who has been determined by the State to be a child with "special needs" and who is eligible for "adoption assistance payments."

For more information on qualified adoption expenses, get **Publication 529,** Miscellaneous Deductions.

Miscellaneous Expenses You CANNOT Deduct

Expenses you cannot deduct include:

- Political contributions (but see instructions for Form 1040, line 38).
- Legal fees for personal matters.
- Lost or misplaced cash or property.
- Expenses for meals during regular or extra work hours.
- The cost of 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 details, see **Publication 529.**

Lines 33 through 40

Summary of Itemized Deductions

If you have not already entered the totals from each group of deductions on lines 33 through 38, do so now. Add lines 33 through 38, and enter the total on line 39. Enter the amount for your filing status on line 40.

Line 41

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 32b.

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 Table and Tax Rate Schedules for you.*

If line 40 is more than line 39, enter zero on Schedule A, line 41, and on Form 1040, line 32b, unless you are required to itemize deductions (see page 12 for **You MUST Itemize Deductions**). If you MUST itemize deductions, enter **TC** on line 41 and see the instructions for line 32b on page 12.

Instructions for Schedule B

Interest and Dividend Income

Purpose

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 are filing Form 1040 and:

- Had more than $400 in interest,
- Had any interest from an All-Savers Certificate,
- Had 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 8a, 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 or you had any interest from an All-Savers Certificate, fill in Part I. Also, fill in Part III of this schedule if the total interest is over $400.

Line 1a

Report on line 1a all interest (other than qualifying interest from an All-Savers Certificate) that you received or that was credited to your account so you could withdraw it. List the name of each payer. Next to each name, show the amount of income.

Report qualifying interest from an All-Savers Certificate on line 1c. However, if you redeemed an All-Savers Certificate before its maturity, report any interest received on the certificate on line 1a instead of on line 1c.

Line 1b

Add up all the interest and enter it on this line except as noted below in **Nominee** and **Accrued Interest.**

Nominee and Accrued Interest. When you buy bonds between interest payment dates and you pay accrued interest to the seller, this amount is taxable interest to the seller.

List on line 1a all interest received, including interest you received as a nominee (interest received in your name for someone else) or as a purchaser of a bond with accrued interest. Several lines above line 1b, enter a subtotal of all interest income listed on line 1a. Below this subtotal, write "Nominee Distribution" or "Accrued Interest" as appropriate and enter the interest amounts you paid to others. Subtract these amounts from the subtotal, and enter the result on line 1b.

Note: *If you received interest as a nominee for the actual owner, give that person* **Form 1087–INT.**

Line 1c

Report all qualifying interest from **All-Savers Certificates (ASC's)** on this line. List the name of the payer. Next to the name show the amount of income.

However, do not include on line 1c any interest you received from an ASC that you redeemed before its maturity. Instead, report the interest on line 1a.

Line 1d

Add up all the interest on line 1c and enter it on this line.

Line 1e

Enter the amount of your allowable exclusion on line 1e. You can exclude up to $1,000 ($2,000 if a joint return). This is a lifetime exclusion and applies to the total of all qualifying interest you receive from all ASC's.

The amount you can exclude in any year is the amount of qualifying interest received during the year less the amount you excluded in any earlier year(s), subject to the maximum amount of the exclusion.

Example.—You are married filing a joint return and bought an ASC in October 1981, and received $600 interest from this ASC in 1981. You can exclude the entire $600 in 1981. In 1982 you can exclude up to $1,400 additional interest received from the ASC. (On a joint return, each spouse is treated as having claimed one-half the amount of the exclusion.)

If you redeem any part of an ASC before its maturity, you may NOT exclude any interest received from that certificate during the year. If you exclude interest in one year, and redeem the certificate before its maturity in the next year, you must include in income in the year you redeem the certificate any interest you excluded in the prior year.

If you use all or part of the certificate as collateral or security for a loan, you are treated as having redeemed the certificate early.

Example.—You are single and in October 1981 you bought an ASC. You received $250 interest from this ASC in 1981, all of which you excluded from your 1981 income. During 1982, you redeem this certificate before its maturity. Since you redeemed the ASC before its maturity, you must include in your 1982 interest income the $250 you excluded in 1981, as well as any additional interest you received from this ASC in 1982. However, if you reinvest in another qualified certificate, you can exclude up to $1,000 of interest from the new ASC.

You may NOT exclude any interest received from an ASC under the general interest and dividend exclusion rules that apply in 1981 (line 8d of Form 1040). (This applies even if you cannot exclude

the interest because you redeem the certificate early.)

For more details on the exclusion of qualified interest from All-Savers Certificates get **Publication 550**, Investment Income and Expenses.

Line 1f

Subtract line 1e from line 1d.

Line 2

Add lines 1b and 1f. Enter the total on line 2. Also enter this amount on Form 1040, line 8a.

Part II

Dividend Income

To see what dividend income you must report, read the instructions for Form 1040, line 8b, 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, fill in 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 you received as a dividend. If you owned shares in a mutual fund, **Publication 564**, Mutual Fund Distributions, may be helpful.

List the name of each payer. If the securities are held in a brokerage account, list the name of the brokerage firm as the 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.

Nominees. List on line 3 all dividends you received, including dividends you received as a nominee, even if you later distributed some or all of this income to others. Several lines above line 4, enter a subtotal of all dividend income listed on line 3. Below this subtotal write "Nominee Distribution" and enter the amounts distributed. Subtract these distributions from the subtotal and enter the result on line 4.

Note: *If you received dividends as a nominee for the actual owner, give that person* **Form 1087–DIV.**

Line 4

Add the amounts you listed on line 3 except as noted above 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 total on this line.

Line 8

Subtract line 7 from line 4. Enter on line 8 and on Form 1040, line 8b. (Be sure to take your exclusion on line 8d.)

Part III

Foreign Accounts and Foreign Trusts

Fill in this part if you had more than $400 of interest or dividend income; if you had a foreign financial account; or if you were the grantor of, or transferor to, a foreign trust.

Line 9. Check the **Yes** box if either **1** or **2** below applies to you.

1. 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. *Exception:* Check **No** if any of the following apply to you.

- The combined value of the accounts was $1,000 or less during the whole year.
- The accounts were with a U.S. military banking facility operated by a U.S. financial institution.
- You are an officer or employee of a commercial bank that is supervised by the Comptroller of the Currency, the Board of Governors of the Federal Reserve System, or the Federal Deposit Insurance Corporation; the account is in your employer's name; AND you do not have a personal financial interest in the account.
- You are an officer or employee of a domestic corporation with securities listed on national securities exchanges or with assets of more than $1 million and 500 or more shareholders of record; the account is in your employer's name; you do not have a personal financial interest in the account; and the chief financial officer of the corporation has given you written notice that the corporation has filed a current report that includes the account.

2. You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts.

Get Form 90–22.1 to see if you are considered to have an interest in or signature or other authority over a bank account, securities account, or other financial account in a foreign country.

If you checked **Yes** on line 9, file Form 90–22.1 by June 30, 1982, with the Department of the Treasury at the address shown on the form. Form 90–22.1 is not a tax return, so do not attach it to Form 1040 or file it with the IRS. But be sure to file your Form 1040 with the IRS.

You can get Form 90–22.1 from many IRS offices or by writing to the IRS forms distribution center for your State, as shown on the inside back cover.

Line 10. Check the **Yes** box if you were a grantor of, or a transferor to, a foreign trust that existed during the tax year.

Instructions for Schedule D

Capital Gains and Losses

Purpose

Use Schedule D (Form 1040) to report the sale or exchange of a capital asset. See the definition of "capital asset" below.

In the following cases you have to use **Form 4797**, Supplemental Schedule of Gains and Losses, instead of Schedule D:

- The sale, exchange, or involuntary conversion (other than casualty or theft) of business property, certain depreciable and amortizable property, certain oil, gas and geothermal property, and section 126 property.
- The involuntary conversion (other than casualty or theft) of certain capital assets.
- The disposition of other noncapital assets not mentioned above.

If property is involuntarily converted because of a casualty or theft, use **Form 4684**, Casualties and Thefts.

Two publications you should find useful are **Publication 544**, Sales and Other Dispositions of Assets, and **Publication 550**, Investment Income and Expenses.

Capital Asset

Most property you own and use for personal purposes, pleasure, or investment is a capital asset. For example, your house, furniture, car, and stocks and bonds are capital assets.

A transfer of patent rights is generally considered a sale or exchange of a capital asset held for more than one year.

A nonbusiness bad debt must be treated as a short-term capital loss.

A capital asset as defined by law is any piece of property held by a taxpayer except the following:

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 (real estate) 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, or
2. prepared or produced for you (in the case of a letter, memorandum, or similar property), or
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, and acquired before June 24, 1981, payable without interest, and maturing at a fixed date not more than one year from the date of issue.

Short-Term or Long-Term

When you list your capital gains and losses, separate them according to how long you held or owned the property. The holding period for determining long-term capital gains and losses is more than one year.

When you figure the length of the period you held property, begin counting on the day after you got the property and include the day you disposed of it.

Limits on Capital Losses

The limit on capital losses that can be applied against other income after offsetting capital gains is $3,000. If you are married and filing separately, the limit is $1,500.

Losses That Are Not Deductible

Do not deduct a loss from the sale or exchange of property directly or indirectly between any of the following:

- Members of a family.
- A corporation and an individual or a fiduciary owning more than 50 percent of the corporation's stock (not counting liquidations).
- A grantor and a fiduciary of a trust.
- A fiduciary and a beneficiary of the same trust.
- A fiduciary and a fiduciary or beneficiary of another trust created by the same grantor.
- An individual and a tax-exempt organization controlled by the individual or the individual's family.
- 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).

If you sell or otherwise dispose of (1) an asset used in an activity to which the "at risk" rules apply or (2) any part of your interest in an activity to which the "at risk" rules apply (see I.R. Code section 465), combine the gain or loss on the disposition with the profit or loss from the activity. If you have a net loss, you may be subject to the "at risk" provisions.

Items for Special Treatment and Special Cases

The following items may require special treatment.

- Transactions by a securities dealer.
- Wash sales of stock or securities.
- Bonds and other evidence of indebtedness if an original issue discount is a factor.
- Gain from sale or exchange of certain short-term government obligations acquired after 6/23/81.
- Certain real estate subdivided for sale which may be considered a capital asset.
- Distributions received from an employee pension, profit-sharing, or stock bonus plan. (Please see **Form 4972**, Special 10-Year Averaging Method, or **Form 5544**, Multiple Recipient Special 10-Year Averaging Method.)
- Gain on the sale of depreciable property between husband and wife or between shareholder and a controlled corporation treated as ordinary gain.
- Gain on disposition of stock in a Domestic International Sales Corporation.
- Gain or loss on options to buy or sell, including closing transactions.
- Transfer of property to a foreign corporation as paid-in surplus or as a contribution to capital, or to a foreign trust or partnership.
- Transfer of property to a partnership which would be treated as an investment company if the partnership were incorporated.

For rules on nontaxable exchanges, gifts of property, and inherited property, please see **Publication 544**, Sales and Other Dispositions of Assets.

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 the transfer as the sales price. Ordinary income or capital gains provisions apply as if a sale took place.

Exchange of Like-Kind Property

Report the exchange of "like-kind" property on Schedule D or on Form 4797, whichever applies. You must report it even though no gain or loss is recognized when you exchange business or investment property for property of "like kind." (This does not include stock in trade or other property held primarily for sale. It also does not include stocks, bonds, notes, choses in action, certificates of trust or beneficial interest, or other securities or evidences of indebtedness or interest.)

If you use Schedule D, identify in column a, the property you disposed of. Enter the date you acquired it in column b, and the date you exchanged it in column c. Write "like-kind exchange" in column d. Enter the cost or other basis in column e. Enter zero in columns f and g.

Sale or Exchange (Other Than Involuntary Conversion) of Capital Assets Held for Personal Use

This type of gain is a capital gain. Report it on Schedule D, Part I or Part II. Loss from the sale or exchange of this property is not deductible.

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. However, gains are reported as capital gains on Schedule D (Form 1040).

Disposition of Partnership Interest

A sale or other disposition of an interest in a partnership may result in ordinary income. Please see **Publication 541**, Tax Information on Partnerships, and **Publication 544**, Sales and Other Dispositions of Assets.

Long-term Capital Gains from Regulated Investment Companies

Include in income 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.

Sale of Residence

Report a taxable gain from the sale of a residence on Schedule D, line 2a or 9a. A loss from such sale is not deductible.

Use Form 2119, Sale or Exchange of Principal Residence, to report the sale of your principal residence whether or not you bought another one. For more information, see **Publication 523**, Tax Information on Selling Your Home.

Installment Sales

If you sold property at a gain, and are to receive any payment in a tax year after the year of sale, you must use the installment method and Form 6252, Computation of Installment Sale Income, unless you elect not to. Also use Form 6252, if you received a payment in 1981 from a sale made in an earlier year on the installment method.

If you want to elect out of the installment method, you must do the following on a timely filed return (including extensions):

(1) Report the full amount of the sale on Schedule D.

(2) If you received a note or other obligation and are reporting it at less than face value (including all contingent payment obligations), complete Part VI. If more than one, enter the amounts separately in the spaces in Part VI.

Investment Interest Expense Deduction Adjustment

If you have an entry on Form 4952, line 20 and Schedule D, line 20 (or Form 4798, line 8), part or all of Form 4952, line 20 may be treated as ordinary income.

Determine the ordinary income for Schedule D or Form 4798 as follows:

Step 1—In a separate computation reduce Form 4952, line 20 to the extent line 15 of that form is more than the sum of lines 16 through 19 of that form.

Step 2—Ordinary income will be the smaller of step 1 or Schedule D, line 20 (or Form 4798, line 8).

Enter the ordinary income in the margin to the right of Schedule D, line 20 (or Form 4798, Part I, line 8). Identify by writing next to it: "From Form 4952." Subtract the ordinary income from the gain on Schedule D, line 20 (or Form 4798, Part I, line 8). In addition, enter the ordinary gain on Form 4797, Part II, line 9. If you do not use Form 4797 for other transactions, enter it on Form 1040, line 14, and identify it in the margin as "From Form 4952."

Commodity Futures and Straddle Positions

For information on how to report gains and losses from regulated futures contracts and straddles, see Form 6781, Gains and Losses From Commodity Futures Contracts and Straddle Positions.

Alternative Tax Computation

It may be to your advantage to use the alternative tax if you have an entry on Schedule D, line 20 (or Form 4798, line 8) and you are filing:

- as a single individual with taxable income over $41,500.
- a joint return, or as a qualifying widow or widower with taxable income over $60,000.
- as a Head of Household with taxable income over $44,700.
- a separate return from your spouse and have taxable income over $30,000.

Figure the tax using the alternative method to see if the resulting tax is less than the tax using the regular method.

In figuring the alternative tax, you may use Schedule G (income averaging) to compute line 33. If so, substitute the amount on Schedule D, line 32 for line 6 of Schedule G.

Specific Instructions

Note: *If you attach your own schedule to show detail of gain or (loss), enter on Schedule D, lines 4 and 11, the total gain and the total loss. Do not combine the total gain with the total loss.*

Column d

Sales Price Less Expense of Sale

Enter in this column the selling price of the property sold. Reduce this by any expense of sale such as broker's fee, commission, etc.

Column e

Cost or Other Basis, as Adjusted

In general, the cost or adjusted basis is the cost of the property plus purchase commissions, improvements and minus depreciation, amortization, and depletion. If you inherited the property or got it as a gift, tax-free exchange, involuntary conversion, or "wash sale" of stock, you may not be able to use the actual cash cost as the basis. If you do not use cash cost, attach an explanation of your basis.

When selling stock, adjust your basis by subtracting all the nontaxable distributions you received before the sale. This includes nontaxable dividends from utility company stock and mutual funds. Also adjust your basis for any stock splits.

The basis of property acquired by gifts made before 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 1976, only the gift tax on the appreciation in value to 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.

For more information see **Publication 551, Basis of Assets.**

Line 6

Short-Term Capital Loss Carryover From Years Beginning After 1969

Enter the amount from your 1980 Schedule D (Form 1040), line 27 or 1980 Form 4798, Part II, line 20.

Line 14

If Form 4797, line 5(a)(1) shows a net gain, enter it in column g. Then refigure Form 4797 for those gains and losses from sales or exchanges after 6/9/81 if you are using the alternative tax computation. Include the net gain or loss after that date on Schedule D, line 26.

Line 17

Long-Term Capital Loss Carryover From Years Beginning After 1969

Enter the amount from your 1980 Schedule D (Form 1040), line 33 or 1980 Form 4798, Part II, line 26.

Note: *If you used Form 4798 in 1980 and had an entry in Part II, lines 17 or 23, use Form 4798 in 1981 instead of completing Schedule D, Parts III or V.*

Line 24 (iii)

(or Form 4798, Part I, line 30c)

Taxable Income, as Adjusted

Figure your taxable income, as adjusted with a separate calculation. Do this in the following way:

a. Figure the amount from Form 1040, line 32c, without regard to gains and losses from sales or exchanges of capital assets.

b. Subtract from the amount in **a.** one of the following:

1. $2,300 if you are filing as single or head of household.
2. $3,400 if you are married and filing jointly or if you are a qualifying widow(er) with a dependent child.
3. $1,700 if you are married and filing separately.

Lines 25 and 26

Refigure net short-term and net long-term gain or loss reported on lines 5 and 16. Only net gains or losses from sales or exchanges that took place after June 9, 1981, are included in lines 25 and 26.

Instructions for Schedule E Supplemental Income

Purpose

Use Schedule E to report income (or loss) from rents and royalties, partnerships, estates and trusts, and small business corporations.

Note: *If you attach your own schedules to report income (or loss) from any of these sources use the same format as the Schedule E. Enter on Schedule E separately the total of net income and the total of net loss for each part. DO NOT combine the total of net income with the total of net loss on the separate schedules.*

"At Risk" Rules (Parts I and II)

Generally, the special "at risk" rules of section 465 of the Internal Revenue Code apply to all activities except real estate (other than mineral property). The "at risk" rules may apply to a member of a partnership or joint venture; shareholder in a small business corporation; beneficiary of an estate or trust; or lessor of certain property. The "at risk" rules only apply if you have a loss from an activity carried on as a trade or business or for the production of income. Generally, the amount you have "at risk" limits the loss you can deduct for any tax year.

You are generally considered "at risk" for an activity for 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 personally liable.

Your "at risk" amount does not include the proceeds from your share of any nonrecourse loan used to finance the activity or the acquisition of property used in the activity. However, you are "at risk" to the extent of the net fair market value of your own property (not used in the activity) that secures borrowed amounts for which you are not liable. Generally, for any "at risk" activity described in section 465(c), you are not "at risk" for any amount that is protected against loss by a guarantee, stop-loss agreement, or similar arrangement. In addition, for the activities described in section 465(c)(1), you are not "at risk" for borrowed amounts from a person who is related to you under section 267(b).

If you have amounts not "at risk" for an activity and you share in the loss for that activity, you must figure the allowable loss to report on Schedule E. Partners, beneficiaries, and shareholders should get a separate statement of income, expenses, deductions, and credits for each activity.

If you sell or otherwise dispose of (1) an asset used in an activity to which the "at risk" rules apply or (2) any part of your interest in an activity to which the "at risk" rules apply (see I.R. Code section 465), combine the gain or loss on the sale or disposition with the profit or loss from the activity to determine your net profit or loss from the activity. If you have a net loss, it may be limited because of the "at risk" rules.

- Part I—Enter in the appropriate column(s) on line 20 the loss from the activity or the amount "at risk" for the activity, whichever is smaller. If your "at risk" amount is smaller than zero, enter zero.
- Part II—Enter in column (c) the loss from the activity or the amount "at risk" for the activity, whichever is smaller. If your "at risk" amount is smaller than zero, enter zero.

Any loss from an activity not allowed for the tax year is treated as a deduction allocable to the activity in the next tax year.

Part I

Rent and Royalty Income or Loss

Generally, you should use this part to report rent and royalty income. Report rents from property you own or control, including room and other space rentals. However, if you provided services to the renter, or if your business was selling real estate, report the income on Schedule C. For more information on rental income

and expenses, see **Publication 527, Rental Property.**

Report 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 on Schedule C.

If you use Part I to report rent and royalty income, enter your rent and royalty expenses for each property in the appropriate columns on lines 4 through 16.

Your share of any loss from an activity except real estate (other than mineral property) for the tax year may be allowed only for the total amount that you are "at risk" for the activity at the close of the tax year.

Rent

If you were not in the real estate sales business and you received rent from property you own or control, report it on line 3a. If you received services or property, instead of money, as rent, report its fair market value.

You can deduct an amount for the depreciation of rental property. You can also deduct all normal expenses, such as taxes, interest, repairs, insurance, maintenance, and agent's commissions. If your total investment interest including investment interest from all other sources is more than $10,000 ($5,000 if married filing separately), see **Form 4952, Investment Interest Expense Deduction.**

Do not deduct the value of your own labor. Do not deduct capital investments or improvements; instead add these to the basis of the property for depreciation. Example: A landlord can deduct the cost of minor repairs, but not the cost of major improvements, such as a new roof.

Did You Rent Out Part of Your Home?

If you rent out only part of your property, deduct the part of your expenses that apply to the rented part. If you do not know the exact amount of these expenses, figure out what share of the total expenses applied to the rented part. Example: You rent out one-quarter of your home and live in the other part. Deduct depreciation on only one-quarter of the home. Deduct any other expenses that apply to the rented part.

Did You Rent Out a Vacation Home Or Similar Dwelling Unit?

Generally, you may deduct only those expenses which apply to the time that the vacation home or similar dwelling unit is rented out. Also, if you or your family used the property as a residence, certain expenses cannot be more than the gross rental income. Only interest, taxes, and casualty losses do not have to be limited. Generally, a vacation home or similar dwelling unit is used as a residence if you or your family used it for personal purposes for more than the larger of:

a. 14 days, or

b. 10% of the number of days during 1981 that the property was actually rented out at a fair rental.

If you used the property as a residence and rented it out for less than 15 days, you may not deduct any rental expenses. However, if you itemized your deductions, you may deduct any interest, taxes, and casualty losses on Schedule A (Form 1040). You do not have to report the rental income.

Your family includes only your brothers, sisters, half brothers, half sisters, spouse, ancestors (parents, grandparents, etc.), and lineal descendants (children, grandchildren, etc.).

Dwelling units include houses, apartments, condominiums, mobile homes, and boats, or similar property. For information on how to figure deductible expenses, see **Publication 527.**

Royalties

Report on line 3b royalties from oil, gas, or mineral properties; copyrights; and patents, not including operating oil, gas, or mineral interests. 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, enter on line 3b the gross amount of royalty, and include the taxes withheld by the producer on line 13.

DO NOT include on line 13 the amount of windfall profit taxes actually withheld in 1981. Instead, enter that amount in Part III, line 35.

Rental Income From Farm Production or Crop Shares

Report farm rental income and expenses on **Form 4835, Farm Rental Income and Expenses and Summary of Gross Income From Farming or Fishing,** if you meet these two tests:

a. You received rental income that was based on crops or livestock produced by the tenant.

b. You did not manage or operate the farm to any great extent.

Note: *For estimated tax penalty rules, income received from your share of crops and rental based on farm production is considered income from farming.*

If you use Form 4835, enter on line 24 of Schedule E the net farm rental profit or (loss) from Form 4835, line 50.

Certified Historic Structures

For tax years ending before January 1, 1982, you may elect to amortize rehabilitation expenditures under section 191 or take accelerated depreciation under section 167(o) for a certified historic structure. Accelerated depreciation may be taken for costs attributable to a substantially rehabilitated historic property. Amortization of the rehabilitation costs may be figured using a period of 60 months.

For expenditures incurred after December 31, 1981, in tax years ending after that date, this election is not available.

See **Publication 535, Business Expenses and Operating Losses,** for more information about amortization and depreciation of historic structures.

Part II

Income or Losses from Partnerships, Estates or Trusts, or Small Business Corporations

Partnerships

If you are a member of a partnership or joint venture, include in this part your 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.

Part or all of your 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. Enter the amount from Schedule K–1 (Form 1065), line 16b, on Schedule SE, Part I or II. For more information, please get **Publication 541, Tax Information on Partnerships.**

Your share of any loss from an activity for the tax year may be allowed only for the total amount that you are "at risk" for the activity at the close of the tax year.

For more information for this part, please see copy C of Schedule K–1 (Form 1065), Partner's Share of Income, Credits, Deductions, etc.

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:

- Interest income (other than All-Savers interest) qualifying for the interest exclusion—enter on Schedule B (Form 1040), Part I, line 1a. If total interest received is $400 or less, enter the total on Form 1040, line 8a. Do not list it on Schedule B.
- Interest income from All-Savers Certificates—see Schedule K–1 (Form 1041) instructions for details.
- Dividends qualifying for the dividend exclusion—enter on Schedule B (Form 1040), Part II, line 3. If total dividends received from all sources are $400 or less, enter the total on Form 1040, line 8b. Do not list them on Schedule B.
- Short-term capital gains—Schedule D.
- Long-term capital gains—Schedule D.
- Other taxable income less deductions—Schedule E, Part II.

For more information, contact the fiduciary or see Schedule K–1 (Form 1041).

Include your share of tax preference items on **Form 4625, Computation of Minimum Tax—Individuals.**

Your share of any loss from an activity for the tax year may be allowed only for the total amount that you are "at risk" for the activity at the close of the tax year.

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 1981, the trust had a U.S. beneficiary. For more information, see **Form 3520–A, Annual Return of Foreign Trust With U.S. Beneficiaries.**

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 nondividend (distribution of previously taxed income) part on Schedule B, Part II, line 6, and the long-term capital gain on Schedule B, Part II, line 5. Also include the long-term capital gain part on Schedule D.

- Constructive dividends reported to you on Schedule K–1 (Form 1120S) as ordinary income or (loss), in Schedule E, Part II.

• Constructive dividends reported to you on Schedule K–1 (Form 1120S) taxable as long-term capital gain on Schedule D.

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.

Your share of any loss from an activity for the tax year may be allowed only for the total amount that you are "at risk" for the activity at the close of the tax year.

Part III

Specific Instructions

Caution: *If you are a member of a partnership, the amounts entered on lines 34 and 35 may affect your net earnings from self-employment on Schedule SE.*

Line 34

Under certain situations, you must report as income on line 34 the amount of any credit or refund of overpaid windfall profit tax you received in 1981 for tax year 1980, based on overwithholding or the net income limitation.

In general, the amount of credit or refund you received is income to the extent you deducted windfall profit tax withheld in 1980 on Schedule E, and received a tax benefit for the deduction on your 1980 tax return.

DO NOT include as income the amount of any royalty owner's credit claimed for tax year 1980.

Line 35

If you are a cash method taxpayer, deduct on line 35 the amount of windfall profit tax actually withheld in 1981.

However, you must reduce the deduction by the amount of any royalty owner's credit or refund you claim for tax year 1981, including any part of the credit you used to offset any outstanding annual windfall profit tax liability.

Part IV

Line 38

Enter on this line your share of gross farming and fishing income from partnerships, estates and trusts, and as shown on Form 4835.

You will not be charged a penalty for underpayment of estimated tax if you meet the following tests:

• your gross farming or fishing income for 1980 or 1981 is at least two-thirds of your gross income, and

• you file your 1981 tax return and pay the tax due by March 1, 1982.

Part V

Depreciation

You can deduct a reasonable allowance for wear and tear of business and investment property. The allowance does not apply to land and personal assets.

Generally, you MUST use the new Accelerated Cost Recovery System (ACRS) for all assets you place in service after December 31, 1980.

However, you cannot use ACRS for:

• assets placed in service before January 1, 1981,

• certain public utility property,

• certain property acquired from related persons, and

• property acquired in certain nonrecognition transactions.

Use Part V to figure your depreciation only if you did not place any assets in service after December 31, 1980. For more space, use Form 4562, Depreciation.

However, if you placed any assets in service after December 31, 1980, use Form 4562 to figure your deduction for all assets. Enter in Part I, line 18, the amount from Form 4562, line 5.

Please get Publication 534, Depreciation, for more information.

Instructions for Schedules R and RP

Credit for the Elderly

Purpose

Some elderly people can pay less tax by using a tax credit. To do this, they must file one of two schedules (R or RP). Your credit cannot be more than your tax (on Form 1040, line 37). The credit is available no matter how long you worked. The amount of the credit is based on your filing status and age, and, if you are married, on your spouse's age. Which schedule you use depends on your age and the kind of income you had.

Schedule R is for people who are 65 or over. However, if you are married filing a joint return and either you or your spouse is under 65 with income from a public retirement system, you may elect to use Schedule RP. The election is made by filing Schedule RP with your return.

Schedule RP is for people under 65 who were employees of Federal, State, or local governments and who had income from a public retirement system.

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, Credit for the Elderly.**

If you lived with your spouse at any time in 1981, you must file a joint return to take the credit. If you and your spouse lived apart the whole year, you can file either a joint return or separate returns, but you may be limited in what schedule, if any, you can use. If your spouse is 65 or older and you are under 65 with public retirement system income, you cannot use Schedule RP unless your spouse makes the election with you to use Schedule RP. The election is made by both of you filing Schedule RP with your return.

If your spouse does not make the election with you, you cannot claim any credit for the elderly on your separate return.

An individual who is a nonresident alien for any part of the tax year may take the credit if:

a. he or she is married to a U.S. citizen or resident at the end of the tax year, and

b. the couple choose to be taxed on their worldwide income.

Figuring the Credit

If you want us to, we will figure your credit. Please see page 3, "IRS Will Figure Your Tax and Some of Your Credits."

If you figure it yourself, first fill out Form 1040 through line 37. Then, read the instructions for the schedule (R or RP) you would use. If you are married and have a choice of schedules, figure your credit both ways to see which schedule will give you more credit.

Line-by-Line Instructions for Schedule R

Be sure to enter your name and social security number at the top.

Boxes A-D

Filing Status and Age

The largest amount you can use to figure the credit is based on your filing status and age, and, if you are married, on your spouse's age. "Single" includes Head of Household and Qualifying Widow(er) with Dependent Child. Check only one box.

Line 1

Enter the amount for the box you checked.

Line 2a

Report pensions and annuities that are exempt from taxation. (Do not include amounts you received from workmen's compensation insurance, damages, etc., for injury or sickness.) Include payments you received from:

• Social security (before deduction of 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).

Lines 2b, c, d, and e

Use these lines if your adjusted gross income on Form 1040, line 32a, is MORE than the amount printed on line 2c for the box that you checked.

Line 3

Add lines 2a and 2e. Put total on line 3. If the amount on line 3 is the same or more than the amount on line 1, you cannot take the credit; do not file Schedule R.

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% (.15) and enter the result on line 5.

Line 6

Enter the tax from Form 1040, line 37. (If this amount is zero, you cannot take the credit; do not file Schedule R.)

Line 7

Enter the amount from line 5 or line 6, whichever is less. This is your Credit for the Elderly. Put the same amount on Form 1040, line 39.

Line-by-Line Instructions for Schedule RP

Be sure to enter your name and social security number at the top.

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 income from a public retirement system(s), enter the name of the public retirement system(s) of both you and your spouse. Identify the husband's public retirement system with an (H) and the wife's with a (W).

Boxes A-E

Filing Status and Age

The largest amount you can use to figure the credit is based on your filing status and age and, if you are married, on your spouse's age. "Single" includes 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).

Community Property Income

If you use Schedule RP and file a joint return, you should disregard community property laws in figuring the credit. (Community property States are: Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, and Washington.) Enter the total of all taxable and nontaxable income in the column of the spouse who received it.

Line 1

Enter the amount for the box you checked. If you file a joint return and you checked box B or C, the $3,750 must be allocated 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 larger amount is entered for the spouse with more retirement income.

Line 2a

Report pensions and annuities that are exempt from taxation. (Do not include amounts you received from workmen's compensation insurance, damages, etc., for injury or sickness.) Include payments you received from:

• Social security (before deduction of 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 (including disability income that you reported on Form 1040, line 7) of more than:

• $900 and you were under 62, or

• $1,200 and you were at least 62 but under 72.

Skip this line and go to line 3 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.

Earned income is income you receive 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 7, 11, and 18.

Earned income does not include pay for your services that included a distribution of earnings and profits other than reasonable compensation for your work for a corporation.

If you were engaged in a trade or business in which both your services and capital were 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.

If you were engaged in a trade or business in which capital was not an important income-producing factor, your earned income may not be more than the net earnings from the trade or business.

If you were under 62 and had earned income of more than $900, subtract $900 from the amount you earned. Enter the result 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 your earned income. Enter the result on line 2b(ii).

Line 3

Add lines 2a, 2b(i), and 2b(ii). Put the total on line 3.

Line 4

Subtract line 3 from line 1. This is the largest amount of income you can use to figure your credit.

If the amount on line 3 is more than the amount on line 1 for a column, do not complete the rest of the lines in that column. If the result for both columns is zero or less, you cannot take the credit; do not file this schedule.

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 amount from line 2a; those pensions are not taxable.

Line 5a

If you were under 65 on January 1, 1982, enter the pension or annuity payments you received from a public retirement system and reported as income. Do not enter social security income 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 you reported as income.

If you retired on disability, report your disability annuity payments as retirement income if:

• the payments are for periods after you reached minimum retirement age, and,

• the payments are not reportable on Form 1040, line 7.

Line 5b

If you were 65 or over on January 1, 1982, enter the amount that you reported as income 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) of line 6. Enter the total on line 7. If you are not filing a joint return, enter the amount from column (b) of line 6.

Line 8

Multiply line 7 by 15% (.15) and enter the result on this line.

Line 9

Enter the tax from Form 1040, line 37. (If this amount is zero, you cannot take the credit; do not file Schedule RP.)

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

Purpose

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, you must complete a Schedule C for each business.

Farmers should use **Schedule F.**

For expenses that are part business and part personal, 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.

Deduct interest, taxes, and casualty losses not related to your business as itemized deductions on **Schedule A.**

Report sales, exchanges, and involuntary conversions (other than casualty or theft) of trade or business property on **Form 4797,** Supplemental Schedule of Gains and Losses.

Use **Form 4684,** Casualties and Thefts, to report a casualty or theft involving trade or business, or income-producing property.

You must pay social security self-employment tax on income from any trade or business unless you are specifically excepted. Please see **Schedule SE.**

If you need more information about business income and expenses, get **Publication 334,** Tax Guide for Small Business.

Information Returns

You may have 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 information, see instructions for Form W–3, Transmittal of Income and Tax Statements, and 1096, Annual Summary and Transmittal of U.S. Information Returns.

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 such 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 clearly 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.

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:

- cost,
- cost or market value, whichever is lower, or
- any other method approved by the Commissioner of Internal Revenue.

Item H

Business Use of Your Home

Within certain limits, you may deduct 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, or

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 if it is the only fixed location of your trade or business. The space must be used on a regular basis to store inventory held for use in your trade or business of selling products at retail or wholesale.

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.

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 1981 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-Producing Factor). If the amount on line 2 includes the cost of operations, complete the appropriate lines on Schedule C–1.

Line 4a

Income from Overpaid Windfall Profit Tax

Under certain situations, you must report as income on line 4a the amount of any credit or refund of overpaid windfall profit tax you received in 1981 for tax year 1980, based on overwithholding or the net income limitation.

In general, the amount of credit or refund you received is income to the extent you deducted windfall profit tax withheld in 1980 on Schedule C, and received a tax benefit for the deduction on your 1980 tax return.

Line 4b 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 31)

Line 7 Amortization

You may amortize the cost of pollution-control facilities, on-the-job training facilities (for expenditures made before January 1, 1977) and child-care facilities over a 60-month period instead of taking the depreciation deduction.

You may amortize the following over a period of at least 60 months:

- amounts paid for research, experiments, and a trademark or trade name.
- certain business startup costs paid or incurred after July 29, 1980, in tax years ending after that date.

You may also amortize up to $10,000 of qualified forestation and reforestation costs over an 84-month period.

You may amortize rehabilitation expenditures for certain certified historic structures over a 60-month period. Or you can take accelerated depreciation if you substantially rehabilitate a certified historic structure.

Real property construction period interest and taxes generally cannot be fully deducted in the year you paid or incurred them. You must capitalize and amortize amounts not allowed as a deduction in the current year. This rule does not apply to low-income housing.

For more information on amortization, please get **Publication 535**, 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**, Deduction 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 20 cents a mile for the first 15,000 miles and 11 cents for each mile over 15,000. Add to this amount your parking fees and tolls.

For cars and trucks that have been fully depreciated, the rate is 11 cents a mile.

Note: *If you place a car or truck in service after December 31, 1980, and take the fixed mileage rate, you are treated as having elected to exclude this vehicle from ACRS.*

For more details, get **Publication 463**, Travel, Entertainment, and Gift Expenses.

Line 12 Depletion

Enter your total deduction for depletion on this line. 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.

Generally, you MUST use the Accelerated Cost Recovery System (ACRS) for all assets you place in service after December 31, 1980.

However, you cannot use ACRS for:

- assets placed in service before January 1, 1981,
- certain public utility property,
- certain property acquired from related persons, and
- property acquired in certain nonrecognition transactions.

Use **Schedule C–2** to figure your depreciation **only if you did not** place any assets in service after December 31, 1980. If you need more space, use **Form 4562, Depreciation, Part II.**

However, if you placed any assets in service after December 31, 1980, use Form 4562 to figure your deduction for all assets. Enter on line 13, the amount from Form 4562, line 5.

Please get **Publication 534**, Depreciation, for more information.

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 1981, deduct only the part you paid for 1981.

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**, 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.

Generally, you are required to file one of the following forms if you maintain a pension, profit-sharing, or other funded deferred compensation plan (other than a Simplified Employee Pension) whether or not it qualified under the Internal Revenue Code and whether or not you claimed a deduction for the current tax year.

Form 5500.—Complete this form for each plan with 100 or more participants.

Form 5500–C, 5500–K, or 5500–R.—Complete the applicable form for each plan with less than 100 participants.

The Employee Retirement Income Security Act of 1974 imposes a penalty for failure to timely file these forms.

Note: *Only one return is required to be filed for the plan of a group of businesses under common control or a multiemployer-collectively-bargained plan. Individual participating employers or contributing employers are not required to file separately.*

If you need help, contact an IRS office or get **Publication 560**, Tax Information on Self-Employed Retirement Plans.

Line 24 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.

You can elect to treat as a current expense up to $25,000 spent to remove architectural and transportation barriers to the handicapped and elderly. For more information get **Publication 535**.

Line 27 Travel and Entertainment

You can deduct all ordinary and necessary travel and entertainment expenses paid or incurred in your trade or business.

However, you cannot deduct any expense paid or incurred for a facility (such as a yacht or hunting lodge) that is used for any activity that is usually considered entertainment, amusement, or recreation. Note: You may be able to deduct the expense if the amount is treated as compensation and reported on Form W–2 for an employee or Form 1099–NEC for an independent contractor. Be sure to fill in Schedule C–3 to report expense account information. (See **Publication 463** for more details.)

Line 29 Wages

Enter on line 29a 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 29b, the jobs credit from **Form 5884** and on line 29c, the WIN credit from **Form 4874**. Subtract the total of these credits from wages shown on line 29a and enter the balance on 29e.

For more details, please get **Publication 906**, Targeted Jobs, WIN, and Research Credits.

Line 30 Windfall Profit Tax Withheld

If you hold an operating oil, gas, or mineral interest, and you are a cash method taxpayer, deduct on line 30 the amount of windfall profit tax actually withheld in 1981. See **Form 6248**, Annual Information Return of Windfall Profit Tax—1981 to figure the amount of windfall profit tax actually withheld in 1981.

Line 31 Other Business Expenses

Include all ordinary and necessary business expenses not deducted elsewhere on Schedule C. Do not include the cost of business equipment or furniture, replacements or permanent improvements to property, or personal living and family expenses.

Any loss from this activity that was not allowed as a deduction last year because of the "at risk" provisions, is treated as a deduction allocable to this activity in 1981.

Line 33 Net Profit or (Loss)

If you have a profit, stop here. Enter the amount here and combine this amount with the profit or (loss) from your other businesses, if any. Enter the total on Form 1040, line 11, and Schedule SE, Part II, line 5a (or Form 1041, line 6).

If you have a loss, go on to line 34 before entering your loss on line 33.

Line 34 "At Risk"

Deductions for losses by persons who are engaged in a trade or business except real estate (other than mineral property) or an activity for the production of income are limited to the amount they have "at risk" in the business. You are "at risk" for an activity for the cash and adjusted basis of property you contributed to the activity and any amount borrowed for use in the activity for which you are personally liable. You are also "at risk" to the extent of the net fair market value of your own property (not used in the activity) that secures borrowed amounts for which you are not liable.

Answer the question "YES" if you have any loans for this business that:

- you borrowed from a person who is related to you under section 267(b); OR
- you borrowed from a person who has an interest in the business (other than as a creditor); OR
- you are protected against loss by a guarantee, stop-loss agreement, or similar arrangement; OR
- you are not personally required to pay back the money.

If you do not have any of these kinds of loans or other amounts for which you are not "at risk" in this business, then answer the question "NO." Enter the full loss on line 33 and combine this amount with the profit or (loss) from your other businesses, if any. Enter the total on Form 1040, line 11, and Schedule SE, Part II, line 5a (or Form 1041, line 6).

If you answered "YES" to the question on line 34, enter on line 33 either the amount of your loss or the amount for which you are considered "at risk," whichever is smaller. For example, if your loss is $1,000 and your amount "at risk" is $400, you would enter "($400)" on line 33. Or, if your loss is $1,000 and your amount "at risk" is $1,200, enter "($1,000)" on line 33.

If your "at risk" amount is smaller than zero, enter zero.

Also enter this amount as your loss from Schedule C on Form 1040, line 11, and Schedule SE, Part II, line 5a (or Form 1041, line 6).

If you dispose of an asset used in an activity to which the "at risk" rules apply (see I.R. Code section 465), combine the gain or loss on the disposition with the profit or loss from the activity. If you have a net loss, you may be subject to the "at risk" provisions.

Schedule C–3

Expense Account Information

Enter here amounts which you are deducting 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 detailed records as proof of amounts spent for entertainment.

Foreign Conventions. Generally, beginning in 1981, you cannot deduct expenses for attending a foreign convention unless it is directly related to your trade or business and it is "as reasonable" for the meeting to be held outside the North American area as within it. These rules apply to employers as well as to employees.

Under the new rules, factors to consider in determining reasonableness include:

a. The purpose of the meeting and the activities taking place at the meeting;

b. The purpose and activities of the sponsoring organizations or groups;

c. The residences of the active members of the sponsoring organization and the places at which other meetings of the sponsoring organization or groups have been or will be held; and

d. Other relevant factors you may present.

You cannot deduct expenses for attending meetings held on cruise ships, including those sailing within the territorial waters of the United States.

However, if the foreign convention was scheduled by December 31, 1980, you may choose to apply the rules that were in effect for 1980 to determine whether you can deduct expenses for attending the convention.

For more details, get Publication 463.

Instructions for Schedule SE

Social Security Self-Employment Tax

Purpose

Schedule SE is used by the Social Security Administration to figure benefits under the social security program for self-employed people. Social security self-employment tax applies regardless of your age, and even if you are receiving social security benefits.

Who Must Use Schedule SE

You must use Schedule SE if:

1. You were self-employed,
2. Your net earnings from self-employment were $400 or more, and
3. You did not have wages (including tips) of $29,700 or more that were subject to social security tax or railroad retirement tax.

Who Should Use Schedule SE

You should use Schedule SE, even if your self-employment income is less than $400 if you were self-employed and:

- Form 1040, line 31, is less than $10,000 and you wish to claim the earned income credit; or
- If you use the optional method of computing self-employment income. See Publication 533, Self-Employment Tax.

Note: *If you use either optional method of computing self-employment tax, you may be able to claim the earned income credit even if you had a net operating loss.*

If you were eligible for the earned income credit in 1978, 1979, or 1980, you may be able to get a refund by filing Form 1040X, Amended U.S. Individual Income Tax Return. However, to get the earned income credit for 1978, you must file Form 1040X by April 15, 1982.

If you have income that is exempt from self-employment tax because you filed Form 4029 or Form 4361, the income is only considered earned income for purposes of the earned income credit if it is wages, salaries, tips, or other employee compensation. If the income is not employee compensation, you may not include it as earned income for purposes of the earned income credit.

EXAMPLE: *During 1981 a minister received a part-time salary of $2,800 and a housing allowance of $1,200 as part of his salary. Although the housing allowance is not subject to income tax, and neither amount is subject to self-employment tax because the minister filed Form 4361, the entire $4,000 may be considered earned income for purposes of the credit because it is considered employee compensation.*

Which Parts to Use on Schedule SE

If you had ONLY farm income, complete Parts I and III.

If you had ONLY nonfarm income, complete Parts II and III.

If you had BOTH farm and nonfarm income, complete Parts I, II, and III.

General Information

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 earnings 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.

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 11 or 18, 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 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. 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 II for income tax purposes, and on Schedule SE, line 1b, for self-employment tax purposes. Report nonfarm partnership income on Schedule SE, line 5b.

If a partner in a continuing partnership dies, that member's distributive share of partnership ordinary income or (loss) for the year must be included in that 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 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.

In figuring net earnings from self-employment, do not include income or (loss) or any deductions for expenses connected with this income from the following:

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 I.

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:

- 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.

- 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.
- Payments for space in parking lots, trailer parks, warehouses, or storage garages.
- Income from the retail sale of newspapers and magazines by an employee 18 or over if the employee kept the profits.
- 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 services 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.

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 United States. 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 United States, Puerto Rico, Guam, American Samoa, Northern Mariana Islands, 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 5d.

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, Northern Mariana Islands, or the Virgin Islands should get Publication 570, Tax Guide for U.S. Citizens Employed in U.S. Possessions, for more details.

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. Limited partners should include only guaranteed payments.

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 net 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. Limited partners should include only guaranteed payments.

For more information, please get Publication 533, Self-Employment Tax.

Line-By-Line Instructions

Name of self-employed person. Please enter the name and social security number of the self-employed person as it appears on that person's social security card.

We have provided specific instructions for most of the lines on the schedule. Those lines that do not appear in the instructions are self-explanatory.

Part I

Computation of Net Earnings from Farm Self-Employment

Line 2

Exclude from 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.

Line 3a

If you elect the farm optional method and if the total of the amount from Schedule

F, line 31, or line 88, and the amount from Form 1065, Schedule K–1, line 16a, is not more than $2,400, enter two-thirds of the total of the amount from Schedule F, line 31 or 88, and Form 1065, Schedule K–1, line 16a.

Line 3b

If the total of the amount from Schedule F, line 31, or line 88, and Form 1065, Schedule K–1, line 16a, is more than $2,400, and line 1a is less than $1,600, enter $1,600.

The items taken from these lines may be subject to adjustment. See Publication 533, Self-Employment Tax.

Line 4

If you elect the Farm Optional Method, enter the amount from line 3; otherwise, enter the amount from line 2.

If you have only farm income, skip Part II and go to Part III.

Part II

Computation of Net Earnings from Nonfarm Self-Employment

Line 5b

Enter the amount of your net profit or (loss) from partnerships, joint ventures, etc. Do not include farming. If you have a loss enter only your deductible loss.

Line 5e

Enter the amount of your net profit or (loss) from other self-employment not covered in the previous items.

Line 7

Use 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 any additional first-year depreciation from nonfarm partnerships on this line.

If you deposited earnings into a capital construction fund established under the Merchant Marine Act of 1936, see Publication 595, Tax Guide for Commercial Fishermen.

If you are a duly ordained minister who is an employee of a church and if you are subject to self-employment tax, the unreimbursed business expenses that you incurred in performing your services as an employee of the church (allowed only as an itemized deduction) are deducted on this line in figuring self-employment tax. For more information see Publication 517, Social Security for Members of the Clergy and Religious Workers.

Line 10

Enter the smaller of:

- $1,600, or
- ⅔ of the total of gross profits from Schedule C, line 3, plus the distributive share of gross profits from nonfarm partnerships (Schedule K–1, line 16c). Also include gross profits from services reported on lines 5c, 5d, and 5e, as adjusted by line 7.

Instructions for Schedule F

Farm Income and Expenses

Purpose

Use Schedule F to report farm income and expenses if you file Forms 1040, 1041, or 1065. Please get Publication 225, Farmer's Tax Guide, for additional information. It has samples of filled-in forms and schedules, and Important Dates that apply to farmers. You may also want to get Publication 534, Depreciation.

Do not report the following income on Schedule F:

- Rent you received that was based on farm production or crop shares, if you did not run the farm yourself. Report this income on Form 4835 and Schedule E (Form 1040). It is not subject to self-employment tax.
- Rent from your pasture land. Report this income in Part I of Schedule E (Form 1040). However, report pasture income received from taking care of someone else's livestock on line 29 of Schedule F.
- Sales, exchanges, or involuntary conversions (other than casualty or theft) of certain trade or business property. Report this income on Form 4797.
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Report this income on Form 4797.

Which Parts to Use

- Schedule F has 4 parts. The accounting method you used to record your farm income determines which parts you must fill in.

Under the cash method, you include all of your income in the year you actually get it. Generally, you deduct your expenses when you pay them. If you use the cash method, fill in Parts I and II.

Under the accrual method, you include your income in the year you earned it. It does not matter when you get it. You deduct your expenses when you incur them. If you use the accrual method, fill in Parts II, III and IV.

Employer Identification Number

You need an employer identification number only if:

- you had a Keogh (H.R. 10) plan, or
- you were required to file an employment tax, excise tax, or alcohol, tobacco or firearms tax return.

Part I

Farm Income

Cash Method

In Part I show the income you received for the items listed on lines 1 through 28. Count both the cash you received and the fair market value of goods or other property you received for these items.

If you ran the farm yourself and received rents based on farm production or crop shares, report these rents as income on the line for the crop, or on line 29.

Line 1

In column (b) show the amount you received from sales of livestock you bought for resale. In column (c) show the cost or other basis of the livestock.

Line 2

In column (b) show the amount you received from sales of other items you bought for resale. In column (c) show the cost or other basis of those items.

Line 4

If you sold livestock because of a drought, you can choose to count the income from the sale in the year after the drought, instead of the year of the sale. You can do this IF:

- your main business is farming, AND
- you can show that you sold the livestock only because of the drought, AND
- your area qualified for Federal aid.

Lines 5 through 19

Show the amount you got from the sale of livestock and produce you raised.

Line 20

Show the amount you were paid for the use of your farm machinery.

Line 21

Show patronage dividends you received in cash, and the dollar amount of qualified written notices of allocation. If you received property as patronage dividends, report the fair market value of the property as income. Include cash advances you received from a marketing cooperative.

You do not have to include as income patronage dividends from buying:

- personal or family items.
- capital assets.
- depreciable assets you use in your business.

Enter these amounts on line 21b. If you do not report patronage dividends from these items as income, you must subtract the amount of the dividend from the cost or other basis of these items.

Line 22

If you get per-unit retains in cash, show the amount of cash. If you get qualified per-unit retain certificates, show the stated dollar amount of the certificate.

Line 24

Enter on line 24a cash you got as price support payments, diversion payments, and cost-share payments (sight drafts).

On line 24b, show the amounts the Department of Agriculture paid for materials such as fertilizer or lime, or services such as grading or constructing dams.

Line 25

Report Commodity Credit Corporation loans you received as income if:

- the commodities are delivered or forfeited to the Corporation instead of sold in the market, OR
- you choose to report the loan as income when you receive it. If you do this, attach a statement showing the details of the loan. You must continue to report these loans as income unless the IRS permits you to change your accounting method.

Line 26

If you took a credit for Federal gasoline tax on your 1980 Form 1040, enter the amount of the credit here.

Line 27

Enter the amount of any State gasoline tax refund you got in 1981.

Line 28

In general, you must report crop insurance proceeds in the year you receive them.

However, you may choose to 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.

Line 29

Use this line to report income other than that shown on lines 1 through 28.

Report the sale of commodity futures contracts on this line if they were made to protect you from price changes. These are a form of business insurance and are considered hedges. Enter any profit on line 29. If you had a loss in a closed futures contract, show it as a minus amount.

Caution: *For property acquired and hedging positions established after December 31, 1981, you must clearly identify on your books and records that the transaction was a hedging transaction.*

Purchase or sales contracts are not true hedges if they offset losses that already happened. If you bought or sold commodity futures with the hope of making a profit due to favorable price changes, do not report the profit or loss on this line. Report the gain or loss on Form 6781, Gains and Losses from Commodity Futures Contracts and Straddle Positions.

Report as income the amount of the credit for alcohol used as a fuel that was entered on Form 6478.

Part II

Farm Deductions

Cash and Accrual Method

Do not deduct:

- personal or living expenses (such as taxes, insurance, or repairs on your home) that do not produce farm income.
- expenses of raising anything you or your family used.
- the value of animals you raised that died.
- loss of inventory.
- personal losses.
- the cost of planting and growing citrus or almond groves for the first four years after you plant them. You must treat these items as part of the cost of the grove. However, you may depreciate the cost of an irrigation system used in connection with the citrus grove, beginning in the year the system is placed in service.

If you were repaid for any part of an expense, you must subtract the amount you were repaid from the deduction.

Farming Syndicates

A farming syndicate may be:

- a partnership, or
- any other noncorporate group, or
- a small business corporation, if
  a. the interests in the business have ever been for sale in a way that would require registration with any Federal or State agency, or
  b. more than 35% of the loss during any tax year is spread between limited partners or limited entrepreneurs.

(A limited partner or limited entrepreneur is a person who does not take any active part in managing the business, and who can lose only the amount he or she has invested.)

If you are a farming syndicate, your deductions are limited as follows:

- Generally, you can deduct feed, seed, fertilizers and other farm supplies only in the year you actually use them (or only in the year you can deduct them under your accounting method). However, if you bought supplies you could not use because of fire, storm, flood, disease, or other casualty, then you may deduct them in the year you bought them.
- You must spread the cost of poultry you bought to use in business (or to resell) over 12 months, or the useful life, whichever is less.
- You cannot deduct the cost of planting, cultivating, maintaining or developing groves, orchards or vineyards, which produce fruit or nuts, before the tax year in which they produce commercial quantities. You must treat these costs as part of the cost of the grove.

Line 32

Enter the amount you paid for farm labor. You can count the cost of boarding farm labor but not the value of any products they used from the farm. You can count only what you paid household help to care for farm laborers. Do not count the value of your own or your family's labor.

Enter on line 32b the jobs credit from Form 5884 and on line 32c, the WIN credit from Form 4874. Subtract the total of these credits from labor hired on line 32a and enter the balance on line 32e.

For more details, please get Publication 906, Targeted Jobs, WIN, and Research Credits.

Line 33

Enter what you paid for repairs and upkeep of farm buildings (but not your home), machinery and equipment. You can also include what you paid for tools of short life or small cost, such as shovels and rakes.

Line 34

Show the interest you paid on your farm (but not your home) mortgage. Also include interest on other loans related to this farm. If you prepaid interest in 1981 for years after 1981, include only the part that applies to 1981.

Line 35

If you are a tenant farmer and pay the owner of the land a share of the crop rather than cash, show the cost of raising the crop. Do not enter the value of the crop.

Line 36

If you use the cash method, show what you paid for feed to be consumed by your livestock in the year of payment. If the feed is to be consumed in a later tax year, however, the expense might not be deductible in the year paid. See Publication 225 for more information on advance payments for feed.

Line 39

Show what you paid to rent machinery used on your farm.

Line 45

You can deduct the following taxes:

- real estate and personal property taxes on farm business assets.
- social security taxes you paid to match what you are required to withhold from farm employees' wages.

Do not deduct:

- Federal income taxes.
- estate and gift taxes.
- taxes assessed to pay for improvements such as paving, sewers, etc.
- taxes on your home or personal property.
- other taxes not related to the farm business.

Line 46

Show only the amount of premiums for fire, storm, crop, and theft insurance for this year for your farm business assets. Do not include insurance on personal assets, or medical, health or disability insurance on yourself or your family.

Line 47

Show what you paid for gas, electricity, water, etc. for business use on the farm. Do not include personal utilities.

Line 48

Do not include as freight paid the cost of transportation incurred in purchasing livestock held for resale. Instead, add these costs to the cost of the livestock, and deduct them when the livestock are sold.

Line 49

You can deduct what you spent to conserve soil or water, or to prevent erosion of your land. You can also deduct what you paid to a soil or water district for conservation expenses. Do not deduct more than 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your conservation expenses are more than the limit, you can carry the excess over to following years.

Line 50

Show what you paid to clear land so you could farm it. Do not enter more than $5,000 or 25% of your taxable income from farming, whichever is less.

Line 51

Enter the amount you paid to pension, profit-sharing, or annuity plans for your employees. If the plan included you as an owner-employee, see the instructions for Schedule C, line 22, on page 28. Enter the amount you paid for yourself on Form 1040, line 25.

Line 52

Enter any amounts you paid to programs for your employees that are not a part of the plans on line 51. Examples are insurance, health, and welfare programs. Do not include here amounts paid for yourself or your family.

Line 53

Enter expenses not listed on another line, such as:

- office supplies.
- advertising.
- car and truck expenses. You can deduct what it cost you to run your car or truck, or take the fixed mileage rate. The rate is 20 cents a mile for the first 15,000 miles, and 11 cents a mile for each mile after that. If you use more than one vehicle for business, you must use the actual cost. If you use the car for both personal and farm purposes, show only the miles (or costs) which apply to farming.

For cars and trucks that have been fully depreciated, the rate is 11 cents a mile.

Note: *If you place a car or truck in service after December 31, 1980, and take the*

fixed mileage rate, you are treated as having elected to exclude this vehicle from ACRS.

For more details, get **Publication 463**, Travel, Entertainment, and Gift Expenses.

- Any loss from this activity that was not allowed as a deduction last year because of the "at risk" provisions, is treated as a deduction allocable to this activity in 1981.
- amortization of qualifying forestation and reforestation costs over an 84-month period.
- amortization of certain business startup costs, paid or incurred after July 19, 1980, in tax years ending after that date, over a period of at least 60 months.

For more information on amortization, see **Publication 535**, Business Expenses and Operating Losses.

Line 55

You can deduct depreciation of buildings, improvements, cars and trucks, machinery, and other farm equipment of a permanent nature.

Do not include depreciation on:

- your home, furniture, or other personal items,
- land,
- livestock you bought or raised for resale, or
- other property in your inventory.

Generally, you MUST use the new Accelerated Cost Recovery System (ACRS) for all assets you placed in service after December 31, 1980.

However, you cannot use ACRS for:

- assets placed in service before January 1, 1981,
- certain public utility property,
- certain property acquired from related persons, and
- property acquired in certain non-recognition transactions.

Figure your depreciation deduction on **Form 4562**, Depreciation. Enter on line 55 the amount from Form 4562, line 5.

Please get **Publication 534**, Depreciation, for more information.

Line 57

If you have a profit, stop here. Enter the amount here and on Form 1040, line 18, and Schedule SE, Part I, line 1a (or Form 1041, line 6). Partnerships should stop here and enter the profit or loss on this line and on Form 1065, line 9.

If you have a loss, go on to line 58 before entering your loss on line 57.

Line 58

Deductions for losses by persons who are engaged in farming as a trade or business, or for the production of income, are limited to the amount they have "at risk" in the farm. You are "at risk" for an activity for the cash and adjusted basis of property you contributed to the activity and any amount borrowed for use in the activity for which you are personally liable. You are also "at risk" to the extent of the net fair market value of your own property (not used in the activity) that secures borrowed amounts for which you are not liable.

Answer the question "YES" if you have any loans for this farm that:

- you borrowed from a person who is related to you under section 267(b); OR
- you borrowed from a person who has an interest in the business (other than as a creditor); OR
- you are protected against loss by a guarantee, stop-loss agreement or similar arrangement; OR
- you are not personally required to pay back the money.

If you do not have any of these kinds of loans, or other amounts for which you are not "at risk" in this business, then answer the question "NO." Enter the full loss on line 58 and on Form 1040, line 18, and Schedule SE, Part I, line 1a (or Form 1041, line 6).

If you answered "YES" to the question on line 58, enter on line 57 either the amount of your loss or the amount for which you are considered "at risk," whichever is smaller. For example, if your loss is $1,000 and your amount "at risk" is $400, you would enter ($400) on line 57. Or, if your loss is $1,000 and your amount "at risk" is $1,200, enter ($1,000) on line 57.

If your "at risk" amount is smaller than zero, enter zero.

Also enter this amount as your loss from farming on Form 1040, line 18, and Schedule SE, Part I, line 1a (or Form 1041, line 6).

If you sell or otherwise dispose of (1) an asset used in an activity to which the "at risk" rules apply or (2) any part of your interest in an activity to which the "at risk" rules apply (see I.R. Code section 465), combine the gain or loss on the disposition with the profit or loss from the activity.

If you have a net loss, you may be subject to the "at risk" provisions.

Part III

Farm Income

Accrual Method

If you use the accrual method, report farm income when you earn it, not when you receive it. Generally, you must inventory your animals and crops if you use this method. See **Publication 538**, Accounting Periods and Methods, for exceptions, inventory methods, and how to change from accrual to cash methods of accounting.

Lines 59 through 75

For each item listed, fill in columns (b), (c), (d), and (e) across. See the line-by-line instructions for Part I for more information.

Part IV

Summary of Income and Deductions

Accrual Method

Lines 79 and 80

See instructions for Part I, lines 24 and 25.

Line 81

If you take a credit for Federal gasoline tax on your 1981 income tax return, enter the amount of the credit on this line.

Line 82

If you are due a refund of State gasoline tax for 1981, enter the amount here.

Line 83

See instructions for Part I, line 29.

Lines 90 and 91

See instructions for Part I, lines 57 and 58.

1981 Tax Table

Based on Taxable Income
For persons with taxable incomes of less than $50,000.

Example: Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 34 is $23,270. First, they find the $23,250-23,300 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is $4,082. This is the tax amount they must write on line 35 of their return.

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
23,200	23,250	5,208	4,060	6,438	4,805
23,250	23,300	5,224	4,082	6,462	4,820
23,300	23,350	5,241	4,096	6,486	4,836

If line 34 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
0	1,700	0	0	0	0
1,700	1,725	0	0	a2	0
1,725	1,750	0	0	5	0
1,750	1,775	0	0	9	0
1,775	1,800	0	0	12	0
1,800	1,825	0	0	16	0
1,825	1,850	0	0	19	0
1,850	1,875	0	0	22	0
1,875	1,900	0	0	26	0
1,900	1,925	0	0	29	0
1,925	1,950	0	0	33	0
1,950	1,975	0	0	36	0
1,975	2,000	0	0	40	0
2,000					
2,000	2,025	0	0	43	0
2,025	2,050	0	0	47	0
2,050	2,075	0	0	50	0
2,075	2,100	0	0	54	0
2,100	2,125	0	0	57	0
2,125	2,150	0	0	60	0
2,150	2,175	0	0	64	0
2,175	2,200	0	0	67	0
2,200	2,225	0	0	71	0
2,225	2,250	0	0	74	0
2,250	2,275	0	0	78	0
2,275	2,300	0	0	81	0
2,300	2,325	b2	0	85	b2
2,325	2,350	5	0	88	5
2,350	2,375	9	0	92	9
2,375	2,400	12	0	95	12
2,400	2,425	16	0	99	16
2,425	2,450	19	0	102	19
2,450	2,475	22	0	105	22
2,475	2,500	26	0	109	26
2,500	2,525	29	0	112	29
2,525	2,550	33	0	116	33
2,550	2,575	36	0	119	36
2,575	2,600	40	0	123	40
2,600	2,625	43	0	126	43
2,625	2,650	47	0	130	47
2,650	2,675	50	0	133	50
2,675	2,700	54	0	137	54
2,700	2,725	57	0	140	57
2,725	2,750	60	0	143	60
2,750	2,775	64	0	147	64
2,775	2,800	67	0	151	67
2,800	2,825	71	0	155	71
2,825	2,850	74	0	159	74
2,850	2,875	78	0	163	78
2,875	2,900	81	0	167	81
2,900	2,925	85	0	171	85
2,925	2,950	88	0	175	88
2,950	2,975	92	0	179	92
2,975	3,000	95	0	183	95

If line 34 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
3,000					
3,000	3,050	100	0	189	100
3,050	3,100	107	0	197	107
3,100	3,150	114	0	204	114
3,150	3,200	121	0	212	121
3,200	3,250	128	0	220	128
3,250	3,300	135	0	228	135
3,300	3,350	142	0	236	142
3,350	3,400	149	0	244	149
3,400	3,450	156	c3	252	156
3,450	3,500	164	10	260	162
3,500	3,550	172	17	268	169
3,550	3,600	180	24	276	176
3,600	3,650	188	31	283	183
3,650	3,700	196	38	291	190
3,700	3,750	203	45	299	197
3,750	3,800	211	52	307	204
3,800	3,850	219	59	316	211
3,850	3,900	227	66	324	218
3,900	3,950	235	73	333	225
3,950	4,000	243	79	342	232
4,000					
4,000	4,050	251	86	351	238
4,050	4,100	259	93	360	245
4,100	4,150	267	100	369	252
4,150	4,200	275	107	378	259
4,200	4,250	282	114	387	266
4,250	4,300	290	121	395	273
4,300	4,350	298	128	404	280
4,350	4,400	306	135	413	287
4,400	4,450	315	142	422	294
4,450	4,500	323	149	431	302
4,500	4,550	332	156	440	310
4,550	4,600	341	162	449	318
4,600	4,650	350	169	458	326
4,650	4,700	359	176	467	334
4,700	4,750	368	183	475	342
4,750	4,800	377	190	484	350
4,800	4,850	386	197	493	357
4,850	4,900	395	204	502	365
4,900	4,950	403	211	511	373
4,950	5,000	412	218	520	381
5,000					
5,000	5,050	421	225	529	389
5,050	5,100	430	232	538	397
5,100	5,150	439	238	547	405
5,150	5,200	448	245	555	413
5,200	5,250	457	252	564	421
5,250	5,300	466	259	573	429
5,300	5,350	474	266	582	436
5,350	5,400	483	273	591	444
5,400	5,450	492	280	600	452
5,450	5,500	501	287	609	460

If line 34 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
5,500	5,550	510	294	618	468
5,550	5,600	519	302	627	476
5,600	5,650	528	310	635	484
5,650	5,700	537	318	644	492
5,700	5,750	546	326	653	500
5,750	5,800	554	334	662	508
5,800	5,850	563	342	671	515
5,850	5,900	572	350	680	523
5,900	5,950	581	357	689	531
5,950	6,000	590	365	698	539
6,000					
6,000	6,050	599	373	709	547
6,050	6,100	603	381	719	555
6,100	6,150	617	389	730	563
6,150	6,200	625	397	740	571
6,200	6,250	634	405	750	579
6,250	6,300	643	413	761	587
6,300	6,350	652	421	771	594
6,350	6,400	661	429	781	602
6,400	6,450	670	436	792	610
6,450	6,500	679	444	802	618
6,500	6,550	688	452	812	627
6,550	6,600	697	460	823	635
6,600	6,650	707	468	833	644
6,650	6,700	716	476	844	653
6,700	6,750	726	484	854	662
6,750	6,800	735	492	864	671
6,800	6,850	744	500	875	680
6,850	6,900	754	508	885	689
6,900	6,950	763	515	895	698
6,950	7,000	772	523	906	707
7,000					
7,000	7,050	782	531	916	715
7,050	7,100	791	539	927	724
7,100	7,150	801	547	937	733
7,150	7,200	810	555	947	742
7,200	7,250	819	563	958	751
7,250	7,300	829	571	968	760
7,300	7,350	838	579	978	769
7,350	7,400	848	587	989	778
7,400	7,450	857	594	999	787
7,450	7,500	866	602	1,009	795
7,500	7,550	876	610	1,020	804
7,550	7,600	885	618	1,030	813
7,600	7,650	894	627	1,041	822
7,650	7,700	904	635	1,051	831
7,700	7,750	913	644	1,061	840
7,750	7,800	923	653	1,072	849
7,800	7,850	932	662	1,082	858
7,850	7,900	941	671	1,092	867
7,900	7,950	951	680	1,103	875
7,950	8,000	960	689	1,113	884

*This column must also be used by a qualifying widow(er).

a If your taxable income is exactly $1,700, your tax is zero.
b If your taxable income is exactly $2,300, your tax is zero.
c If your taxable income is exactly $3,400, your tax is zero.

Continued on next page

1981 Tax Table (*Continued*)

If line 34 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household	If line 34 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household	If line 34 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
8,000						10,750	10,800	1,530	1,186	1,803	1,464	13,500	13,550	2,194	1,723	2,611	2,095
8,000	8,050	969	698	1,124	893	10,800	10,850	1,541	1,195	1,817	1,475	13,550	13,600	2,207	1,734	2,627	2,107
8,050	8,100	979	707	1,136	902	10,850	10,900	1,553	1,204	1,830	1,486	13,600	13,650	2,219	1,744	2,643	2,119
8,100	8,150	988	715	1,148	911	10,900	10,950	1,565	1,213	1,844	1,497	13,650	13,700	2,232	1,755	2,659	2,131
8,150	8,200	998	724	1,160	920	10,950	11,000	1,577	1,222	1,858	1,507	13,700	13,750	2,245	1,765	2,675	2,143
8,200	8,250	1,007	733	1,172	929	**11,000**						13,750	13,800	2,258	1,775	2,690	2,155
						11,000	11,050	1,589	1,231	1,872	1,518	13,800	13,850	2,271	1,786	2,706	2,167
8,250	8,300	1,016	742	1,184	938	11,050	11,100	1,601	1,240	1,886	1,529	13,850	13,900	2,284	1,796	2,722	2,178
8,300	8,350	1,026	751	1,195	947	11,100	11,150	1,613	1,249	1,899	1,540	13,900	13,950	2,296	1,806	2,738	2,190
8,350	8,400	1,035	760	1,207	955	11,150	11,200	1,624	1,258	1,913	1,551	13,950	14,000	2,309	1,817	2,754	2,202
8,400	8,450	1,045	769	1,219	964	11,200	11,250	1,636	1,266	1,927	1,562	**14,000**					
8,450	8,500	1,054	778	1,231	973							14,000	14,050	2,322	1,827	2,769	2,214
						11,250	11,300	1,648	1,275	1,941	1,573	14,050	14,100	2,335	1,837	2,785	2,226
8,500	8,550	1,064	787	1,243	982	11,300	11,350	1,660	1,284	1,955	1,583	14,100	14,150	2,348	1,848	2,801	2,238
8,550	8,600	1,074	795	1,255	991	11,350	11,400	1,672	1,293	1,969	1,594	14,150	14,200	2,361	1,858	2,817	2,250
8,600	8,650	1,085	804	1,266	1,000	11,400	11,450	1,684	1,302	1,982	1,605	14,200	14,250	2,373	1,869	2,833	2,261
8,650	8,700	1,095	813	1,278	1,009	11,450	11,500	1,696	1,311	1,996	1,616	14,250	14,300	2,386	1,879	2,848	2,273
8,700	8,750	1,105	822	1,290	1,019							14,300	14,350	2,399	1,889	2,864	2,285
						11,500	11,550	1,707	1,320	2,010	1,627	14,350	14,400	2,412	1,900	2,880	2,297
8,750	8,800	1,116	831	1,302	1,029	11,550	11,600	1,719	1,329	2,024	1,638	14,400	14,450	2,425	1,910	2,896	2,309
8,800	8,850	1,126	840	1,314	1,040	11,600	11,650	1,731	1,338	2,038	1,649	14,450	14,500	2,438	1,920	2,912	2,321
8,850	8,900	1,136	849	1,326	1,051	11,650	11,700	1,743	1,346	2,052	1,659						
8,900	8,950	1,147	858	1,338	1,062	11,700	11,750	1,755	1,355	2,065	1,670	14,500	14,550	2,450	1,931	2,927	2,332
8,950	9,000	1,157	867	1,349	1,073							14,550	14,600	2,463	1,941	2,943	2,344
9,000						11,750	11,800	1,767	1,364	2,079	1,681	14,600	14,650	2,476	1,952	2,959	2,356
9,000	9,050	1,167	875	1,361	1,084	11,800	11,850	1,778	1,373	2,093	1,693	14,650	14,700	2,489	1,962	2,975	2,368
9,050	9,100	1,178	884	1,373	1,095	11,850	11,900	1,790	1,382	2,107	1,704	14,700	14,750	2,502	1,972	2,991	2,380
9,100	9,150	1,188	893	1,385	1,106	11,900	11,950	1,802	1,392	2,121	1,716						
9,150	9,200	1,199	902	1,397	1,116	11,950	12,000	1,814	1,402	2,134	1,728	14,750	14,800	2,515	1,983	3,006	2,392
9,200	9,250	1,209	911	1,409	1,127	**12,000**						14,800	14,850	2,528	1,993	3,022	2,404
						12,000	12,050	1,826	1,412	2,148	1,740	14,850	14,900	2,540	2,003	3,038	2,415
9,250	9,300	1,219	920	1,421	1,138	12,050	12,100	1,838	1,423	2,162	1,752	14,900	14,950	2,553	2,014	3,054	2,427
9,300	9,350	1,230	929	1,432	1,149	12,100	12,150	1,850	1,433	2,176	1,764	14,950	15,000	2,566	2,024	3,071	2,439
9,350	9,400	1,240	938	1,444	1,160	12,150	12,200	1,861	1,443	2,190	1,776	**15,000**					
9,400	9,450	1,250	947	1,456	1,171	12,200	12,250	1,873	1,454	2,204	1,787						
9,450	9,500	1,261	955	1,468	1,182							15,000	15,050	2,580	2,034	3,089	2,451
						12,250	12,300	1,885	1,464	2,217	1,799	15,050	15,100	2,595	2,045	3,107	2,464
9,500	9,550	1,271	964	1,480	1,192	12,300	12,350	1,897	1,475	2,232	1,811	15,100	15,150	2,609	2,055	3,126	2,477
9,550	9,600	1,282	973	1,492	1,203	12,350	12,400	1,909	1,485	2,248	1,823	15,150	15,200	2,624	2,066	3,144	2,490
9,600	9,650	1,292	982	1,503	1,214	12,400	12,450	1,921	1,495	2,264	1,835	15,200	15,250	2,639	2,076	3,162	2,503
9,650	9,700	1,302	991	1,515	1,225	12,450	12,500	1,933	1,506	2,280	1,847						
9,700	9,750	1,313	1,000	1,527	1,236							15,250	15,300	2,654	2,086	3,180	2,516
						12,500	12,550	1,944	1,516	2,295	1,858	15,300	15,350	2,669	2,097	3,199	2,528
9,750	9,800	1,323	1,009	1,539	1,247	12,550	12,600	1,956	1,526	2,311	1,870	15,350	15,400	2,684	2,107	3,217	2,541
9,800	9,850	1,333	1,018	1,551	1,258	12,600	12,650	1,968	1,537	2,327	1,882	15,400	15,450	2,698	2,117	3,235	2,554
9,850	9,900	1,344	1,027	1,563	1,268	12,650	12,700	1,980	1,547	2,343	1,894	15,450	15,500	2,713	2,128	3,254	2,567
9,900	9,950	1,354	1,035	1,575	1,279	12,700	12,750	1,992	1,558	2,359	1,906						
9,950	10,000	1,364	1,044	1,586	1,290							15,500	15,550	2,728	2,138	3,272	2,580
10,000						12,750	12,800	2,004	1,568	2,374	1,918	15,550	15,600	2,743	2,149	3,290	2,593
10,000	10,050	1,375	1,053	1,598	1,301	12,800	12,850	2,015	1,578	2,390	1,930	15,600	15,650	2,758	2,159	3,308	2,606
10,050	10,100	1,385	1,062	1,610	1,312	12,850	12,900	2,027	1,589	2,406	1,941	15,650	15,700	2,772	2,169	3,327	2,618
10,100	10,150	1,396	1,071	1,623	1,323	12,900	12,950	2,040	1,599	2,422	1,953	15,700	15,750	2,787	2,180	3,345	2,631
10,150	10,200	1,406	1,080	1,637	1,334	12,950	13,000	2,053	1,609	2,438	1,965						
10,200	10,250	1,416	1,089	1,651	1,344	**13,000**						15,750	15,800	2,802	2,190	3,363	2,644
						13,000	13,050	2,065	1,620	2,453	1,977	15,800	15,850	2,817	2,200	3,381	2,657
10,250	10,300	1,427	1,098	1,664	1,355	13,050	13,100	2,078	1,630	2,469	1,989	15,850	15,900	2,832	2,211	3,400	2,670
10,300	10,350	1,437	1,106	1,678	1,366	13,100	13,150	2,091	1,640	2,485	2,001	15,900	15,950	2,846	2,221	3,418	2,683
10,350	10,400	1,447	1,115	1,692	1,377	13,150	13,200	2,104	1,651	2,501	2,013	15,950	16,000	2,861	2,232	3,436	2,695
10,400	10,450	1,458	1,124	1,706	1,388	13,200	13,250	2,117	1,661	2,517	2,024	**16,000**					
10,450	10,500	1,468	1,133	1,720	1,399												
						13,250	13,300	2,130	1,672	2,532	2,036	16,000	16,050	2,876	2,243	3,455	2,708
10,500	10,550	1,479	1,142	1,734	1,410	13,300	13,350	2,142	1,682	2,548	2,048	16,050	16,100	2,891	2,254	3,473	2,721
10,550	10,600	1,489	1,151	1,747	1,421	13,350	13,400	2,155	1,692	2,564	2,060	16,100	16,150	2,906	2,266	3,491	2,734
10,600	10,650	1,499	1,160	1,761	1,431	13,400	13,450	2,168	1,703	2,580	2,072	16,150	16,200	2,921	2,278	3,509	2,747
10,650	10,700	1,510	1,169	1,775	1,442	13,450	13,500	2,181	1,713	2,596	2,084	16,200	16,250	2,935	2,290	3,528	2,760
10,700	10,750	1,520	1,178	1,789	1,453												

*This column must also be used by a qualifying widow(er).

Continued on next page

1981 Tax Table (*Continued*)

If line 34 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household	If line 34 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household	If line 34 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
16,250	16,300	2,950	2,302	3,546	2,772	**19,000**						21,750	21,800	4,721	3,668	5,803	4,361
16,300	16,350	2,965	2,314	3,564	2,785							21,800	21,850	4,738	3,681	5,824	4,376
16,350	16,400	2,980	2,326	3,582	2,798	19,000	19,050	3,797	2,954	4,635	3,519	21,850	21,900	4,754	3,695	5,845	4,392
16,400	16,450	2,995	2,337	3,601	2,811	19,050	19,100	3,814	2,965	4,656	3,535	21,900	21,950	4,771	3,709	5,866	4,407
16,450	16,500	3,009	2,349	3,619	2,824	19,100	19,150	3,831	2,977	4,678	3,550	21,950	22,000	4,788	3,723	5,888	4,422
						19,150	19,200	3,848	2,989	4,699	3,565	**22,000**					
16,500	16,550	3,024	2,361	3,637	2,837	19,200	19,250	3,865	3,001	4,720	3,580						
16,550	16,600	3,039	2,373	3,655	2,849							22,000	22,050	4,805	3,737	5,909	4,438
16,600	16,650	3,054	2,385	3,674	2,862	19,250	19,300	3,881	3,013	4,741	3,596	22,050	22,100	4,821	3,751	5,930	4,453
16,650	16,700	3,069	2,397	3,692	2,875	19,300	19,350	3,898	3,025	4,762	3,611	22,100	22,150	4,838	3,764	5,951	4,468
16,700	16,750	3,083	2,409	3,710	2,888	19,350	19,400	3,915	3,037	4,784	3,626	22,150	22,200	4,855	3,778	5,973	4,483
						19,400	19,450	3,932	3,048	4,805	3,642	22,200	22,250	4,872	3,792	5,994	4,499
16,750	16,800	3,098	2,420	3,729	2,901	19,450	19,500	3,949	3,060	4,826	3,657						
16,800	16,850	3,113	2,432	3,747	2,914							22,250	22,300	4,889	3,806	6,015	4,514
16,850	16,900	3,128	2,444	3,765	2,926	19,500	19,550	3,965	3,072	4,847	3,672	22,300	22,350	4,905	3,820	6,036	4,529
16,900	16,950	3,143	2,456	3,783	2,939	19,550	19,600	3,982	3,084	4,869	3,688	22,350	22,400	4,922	3,833	6,058	4,545
16,950	17,000	3,158	2,468	3,802	2,952	19,600	19,650	3,999	3,096	4,890	3,703	22,400	22,450	4,939	3,847	6,079	4,560
17,000						19,650	19,700	4,016	3,108	4,911	3,718	22,450	22,500	4,956	3,861	6,100	4,575
						19,700	19,750	4,032	3,120	4,932	3,733						
17,000	17,050	3,172	2,480	3,820	2,965							22,500	22,550	4,973	3,875	6,121	4,591
17,050	17,100	3,187	2,491	3,838	2,978	19,750	19,800	4,049	3,131	4,954	3,749	22,550	22,600	4,989	3,889	6,142	4,606
17,100	17,150	3,202	2,503	3,856	2,991	19,800	19,850	4,066	3,143	4,975	3,764	22,600	22,650	5,006	3,903	6,164	4,621
17,150	17,200	3,217	2,515	3,875	3,003	19,850	19,900	4,083	3,155	4,996	3,779	22,650	22,700	5,023	3,916	6,185	4,637
17,200	17,250	3,232	2,527	3,893	3,016	19,900	19,950	4,100	3,167	5,017	3,795	22,700	22,750	5,040	3,930	6,206	4,652
						19,950	20,000	4,116	3,179	5,038	3,810						
17,250	17,300	3,246	2,539	3,911	3,029	**20,000**						22,750	22,800	5,056	3,944	6,227	4,667
17,300	17,350	3,261	2,551	3,930	3,042							22,800	22,850	5,073	3,958	6,249	4,682
17,350	17,400	3,276	2,563	3,948	3,055	20,000	20,050	4,133	3,191	5,060	3,825	22,850	22,900	5,090	3,972	6,270	4,698
17,400	17,450	3,291	2,574	3,966	3,068	20,050	20,100	4,150	3,202	5,081	3,841	22,900	22,950	5,107	3,986	6,293	4,713
17,450	17,500	3,306	2,586	3,984	3,081	20,100	20,150	4,167	3,214	5,102	3,856	22,950	23,000	5,124	3,999	6,317	4,728
						20,150	20,200	4,184	3,226	5,123	3,871	**23,000**					
17,500	17,550	3,320	2,598	4,003	3,093	20,200	20,250	4,200	3,239	5,145	3,887						
17,550	17,600	3,335	2,610	4,021	3,106							23,000	23,050	5,140	4,013	6,341	4,744
17,600	17,650	3,350	2,622	4,041	3,119	20,250	20,300	4,217	3,253	5,166	3,902	23,050	23,100	5,157	4,027	6,365	4,759
17,650	17,700	3,365	2,634	4,062	3,132	20,300	20,350	4,234	3,267	5,187	3,917	23,100	23,150	5,174	4,041	6,389	4,774
17,700	17,750	3,380	2,646	4,083	3,145	20,350	20,400	4,251	3,280	5,208	3,932	23,150	23,200	5,191	4,055	6,414	4,790
						20,400	20,450	4,267	3,294	5,230	3,948	23,200	23,250	5,208	4,069	6,438	4,805
17,750	17,800	3,395	2,657	4,104	3,158	20,450	20,500	4,284	3,308	5,251	3,963						
17,800	17,850	3,409	2,669	4,126	3,170							23,250	23,300	5,224	4,082	6,462	4,820
17,850	17,900	3,424	2,681	4,147	3,183	20,500	20,550	4,301	3,322	5,272	3,978	23,300	23,350	5,241	4,096	6,486	4,836
17,900	17,950	3,439	2,693	4,168	3,196	20,550	20,600	4,318	3,336	5,293	3,994	23,350	23,400	5,258	4,110	6,510	4,851
17,950	18,000	3,454	2,705	4,189	3,209	20,600	20,650	4,335	3,350	5,314	4,009	23,400	23,450	5,275	4,124	6,535	4,866
18,000						20,650	20,700	4,351	3,363	5,336	4,024	23,450	23,500	5,292	4,138	6,559	4,881
						20,700	20,750	4,368	3,377	5,357	4,040						
18,000	18,050	3,469	2,717	4,210	3,222							23,500	23,550	5,310	4,151	6,583	4,898
18,050	18,100	3,483	2,728	4,232	3,235	20,750	20,800	4,385	3,391	5,378	4,055	23,550	23,600	5,329	4,165	6,607	4,916
18,100	18,150	3,498	2,740	4,253	3,247	20,800	20,850	4,402	3,405	5,399	4,070	23,600	23,650	5,348	4,179	6,631	4,934
18,150	18,200	3,513	2,752	4,274	3,260	20,850	20,900	4,419	3,419	5,421	4,086	23,650	23,700	5,367	4,193	6,656	4,951
18,200	18,250	3,529	2,764	4,295	3,274	20,900	20,950	4,435	3,433	5,442	4,101	23,700	23,750	5,387	4,207	6,680	4,969
						20,950	21,000	4,452	3,446	5,463	4,116						
18,250	18,300	3,546	2,776	4,317	3,290	**21,000**						23,750	23,800	5,406	4,221	6,704	4,987
18,300	18,350	3,562	2,788	4,338	3,305							23,800	23,850	5,425	4,234	6,728	5,005
18,350	18,400	3,579	2,800	4,359	3,320	21,000	21,050	4,469	3,460	5,484	4,131	23,850	23,900	5,444	4,248	6,752	5,022
18,400	18,450	3,596	2,811	4,380	3,336	21,050	21,100	4,486	3,474	5,506	4,147	23,900	23,950	5,464	4,262	6,776	5,040
18,450	18,500	3,613	2,823	4,402	3,351	21,100	21,150	4,503	3,488	5,527	4,162	23,950	24,000	5,483	4,276	6,801	5,058
						21,150	21,200	4,519	3,502	5,548	4,177	**24,000**					
18,500	18,550	3,630	2,835	4,423	3,366	21,200	21,250	4,536	3,516	5,569	4,193						
18,550	18,600	3,646	2,847	4,444	3,381							24,000	24,050	5,502	4,290	6,825	5,076
18,600	18,650	3,663	2,859	4,465	3,397	21,250	21,300	4,553	3,529	5,590	4,208	24,050	24,100	5,521	4,304	6,849	5,094
18,650	18,700	3,680	2,871	4,486	3,412	21,300	21,350	4,570	3,543	5,612	4,223	24,100	24,150	5,541	4,317	6,873	5,111
18,700	18,750	3,697	2,883	4,508	3,427	21,350	21,400	4,586	3,557	5,633	4,239	24,150	24,200	5,560	4,331	6,897	5,129
						21,400	21,450	4,603	3,571	5,654	4,254	24,200	24,250	5,579	4,345	6,922	5,147
18,750	18,800	3,713	2,894	4,529	3,443	21,450	21,500	4,620	3,585	5,675	4,269						
18,800	18,850	3,730	2,906	4,550	3,458							24,250	24,300	5,598	4,359	6,946	5,165
18,850	18,900	3,747	2,918	4,571	3,473	21,500	21,550	4,637	3,598	5,697	4,285	24,300	24,350	5,618	4,373	6,970	5,182
18,900	18,950	3,764	2,930	4,593	3,489	21,550	21,600	4,654	3,612	5,718	4,300	24,350	24,400	5,637	4,386	6,994	5,200
18,950	19,000	3,781	2,942	4,614	3,504	21,600	21,650	4,670	3,626	5,739	4,315	24,400	24,450	5,656	4,400	7,018	5,218
						21,650	21,700	4,687	3,640	5,760	4,330	24,450	24,500	5,675	4,414	7,043	5,236
						21,700	21,750	4,704	3,654	5,782	4,346						

*This column must also be used by a qualifying widow(er).

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1981 Tax Table (*Continued*)

If line 34 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
24,500	24,550	5,695	4,428	7,067	5,254
24,550	24,600	5,714	4,442	7,091	5,271
24,600	24,650	5,733	4,457	7,115	5,289
24,650	24,700	5,752	4,472	7,139	5,307
24,700	24,750	5,772	4,488	7,164	5,325
24,750	24,800	5,791	4,504	7,188	5,342
24,800	24,850	5,810	4,520	7,212	5,360
24,850	24,900	5,829	4,536	7,236	5,378
24,900	24,950	5,849	4,551	7,260	5,396
24,950	25,000	5,868	4,567	7,285	5,413
25,000					
25,000	25,050	5,887	4,583	7,309	5,431
25,050	25,100	5,906	4,599	7,333	5,449
25,100	25,150	5,926	4,615	7,357	5,467
25,150	25,200	5,945	4,630	7,381	5,485
25,200	25,250	5,964	4,646	7,406	5,502
25,250	25,300	5,984	4,662	7,430	5,520
25,300	25,350	6,003	4,678	7,454	5,538
25,350	25,400	6,022	4,694	7,478	5,556
25,400	25,450	6,041	4,709	7,502	5,573
25,450	25,500	6,061	4,725	7,526	5,591
25,500	25,550	6,080	4,741	7,551	5,609
25,550	25,600	6,099	4,757	7,575	5,627
25,600	25,650	6,118	4,773	7,599	5,645
25,650	25,700	6,138	4,788	7,623	5,662
25,700	25,750	6,157	4,804	7,647	5,680
25,750	25,800	6,176	4,820	7,672	5,698
25,800	25,850	6,195	4,836	7,696	5,716
25,850	25,900	6,215	4,852	7,720	5,733
25,900	25,950	6,234	4,867	7,744	5,751
25,950	26,000	6,253	4,883	7,768	5,769
26,000					
26,000	26,050	6,272	4,899	7,793	5,787
26,050	26,100	6,292	4,915	7,817	5,805
26,100	26,150	6,311	4,931	7,841	5,822
26,150	26,200	6,330	4,946	7,865	5,840
26,200	26,250	6,349	4,962	7,889	5,858
26,250	26,300	6,369	4,978	7,914	5,876
26,300	26,350	6,388	4,994	7,938	5,893
26,350	26,400	6,407	5,010	7,962	5,911
26,400	26,450	6,426	5,025	7,986	5,929
26,450	26,500	6,446	5,041	8,010	5,947
26,500	26,550	6,465	5,057	8,035	5,965
26,550	26,600	6,484	5,073	8,059	5,982
26,600	26,650	6,503	5,089	8,083	6,000
26,650	26,700	6,523	5,104	8,107	6,018
26,700	26,750	6,542	5,120	8,131	6,036
26,750	26,800	6,561	5,136	8,156	6,053
26,800	26,850	6,580	5,152	8,180	6,071
26,850	26,900	6,600	5,168	8,204	6,089
26,900	26,950	6,619	5,183	8,228	6,107
26,950	27,000	6,638	5,199	8,252	6,124
27,000					
27,000	27,050	6,657	5,215	8,276	6,142
27,050	27,100	6,677	5,231	8,301	6,160
27,100	27,150	6,696	5,247	8,325	6,178
27,150	27,200	6,715	5,262	8,349	6,196
27,200	27,250	6,735	5,278	8,373	6,213
27,250	27,300	6,754	5,294	8,397	6,231
27,300	27,350	6,773	5,310	8,422	6,249
27,350	27,400	6,792	5,326	8,446	6,267
27,400	27,450	6,812	5,341	8,470	6,284
27,450	27,500	6,831	5,357	8,494	6,302
27,500	27,550	6,850	5,373	8,518	6,320
27,550	27,600	6,869	5,389	8,543	6,338
27,600	27,650	6,889	5,405	8,567	6,356
27,650	27,700	6,908	5,420	8,591	6,373
27,700	27,750	6,927	5,436	8,615	6,391
27,750	27,800	6,946	5,452	8,639	6,409
27,800	27,850	6,966	5,468	8,664	6,427
27,850	27,900	6,985	5,484	8,688	6,444
27,900	27,950	7,004	5,499	8,712	6,462
27,950	28,000	7,023	5,515	8,736	6,480
28,000					
28,000	28,050	7,043	5,531	8,760	6,498
28,050	28,100	7,062	5,547	8,785	6,516
28,100	28,150	7,081	5,563	8,809	6,533
28,150	28,200	7,100	5,578	8,833	6,551
28,200	28,250	7,120	5,594	8,857	6,569
28,250	28,300	7,139	5,610	8,881	6,587
28,300	28,350	7,158	5,626	8,906	6,604
28,350	28,400	7,177	5,642	8,930	6,622
28,400	28,450	7,197	5,657	8,954	6,640
28,450	28,500	7,216	5,673	8,978	6,658
28,500	28,550	7,235	5,689	9,002	6,676
28,550	28,600	7,254	5,705	9,026	6,693
28,600	28,650	7,274	5,721	9,051	6,711
28,650	28,700	7,293	5,736	9,075	6,729
28,700	28,750	7,312	5,752	9,099	6,747
28,750	28,800	7,331	5,768	9,123	6,764
28,800	28,850	7,352	5,784	9,147	6,784
28,850	28,900	7,374	5,800	9,172	6,804
28,900	28,950	7,395	5,815	9,196	6,825
28,950	29,000	7,417	5,831	9,220	6,846
29,000					
29,000	29,050	7,439	5,847	9,244	6,867
29,050	29,100	7,461	5,863	9,268	6,887
29,100	29,150	7,482	5,879	9,293	6,908
29,150	29,200	7,504	5,894	9,317	6,929
29,200	29,250	7,526	5,910	9,341	6,950
29,250	29,300	7,547	5,926	9,365	6,970
29,300	29,350	7,569	5,942	9,389	6,991
29,350	29,400	7,591	5,958	9,414	7,012
29,400	29,450	7,613	5,973	9,438	7,032
29,450	29,500	7,634	5,989	9,462	7,053
29,500	29,550	7,656	6,005	9,486	7,074
29,550	29,600	7,678	6,021	9,510	7,095
29,600	29,650	7,700	6,037	9,535	7,115
29,650	29,700	7,721	6,052	9,559	7,136
29,700	29,750	7,743	6,068	9,583	7,157
29,750	29,800	7,765	6,084	9,607	7,178
29,800	29,850	7,786	6,100	9,631	7,198
29,850	29,900	7,808	6,116	9,656	7,219
29,900	29,950	7,830	6,133	9,680	7,240
29,950	30,000	7,852	6,151	9,704	7,261
30,000					
30,000	30,050	7,873	6,169	9,729	7,281
30,050	30,100	7,895	6,187	9,756	7,302
30,100	30,150	7,917	6,206	9,783	7,323
30,150	30,200	7,939	6,224	9,809	7,344
30,200	30,250	7,960	6,242	9,836	7,364
30,250	30,300	7,982	6,261	9,863	7,385
30,300	30,350	8,004	6,279	9,889	7,406
30,350	30,400	8,025	6,297	9,916	7,426
30,400	30,450	8,047	6,315	9,943	7,447
30,450	30,500	8,069	6,334	9,969	7,468
30,500	30,550	8,091	6,352	9,996	7,489
30,550	30,600	8,112	6,370	10,023	7,509
30,600	30,650	8,134	6,388	10,049	7,530
30,650	30,700	8,156	6,407	10,076	7,551
30,700	30,750	8,177	6,425	10,103	7,572
30,750	30,800	8,199	6,443	10,129	7,592
30,800	30,850	8,221	6,461	10,156	7,613
30,850	30,900	8,243	6,480	10,183	7,634
30,900	30,950	8,264	6,498	10,209	7,655
30,950	31,000	8,286	6,516	10,236	7,675
31,000					
31,000	31,050	8,308	6,535	10,263	7,696
31,050	31,100	8,330	6,553	10,289	7,717
31,100	31,150	8,351	6,571	10,316	7,738
31,150	31,200	8,373	6,589	10,343	7,758
31,200	31,250	8,395	6,608	10,369	7,779
31,250	31,300	8,416	6,626	10,396	7,800
31,300	31,350	8,438	6,644	10,423	7,821
31,350	31,400	8,460	6,662	10,449	7,841
31,400	31,450	8,482	6,681	10,476	7,862
31,450	31,500	8,503	6,699	10,503	7,883
31,500	31,550	8,525	6,717	10,529	7,903
31,550	31,600	8,547	6,735	10,556	7,924
31,600	31,650	8,569	6,754	10,583	7,945
31,650	31,700	8,590	6,772	10,609	7,966
31,700	31,750	8,612	6,790	10,636	7,986
31,750	31,800	8,634	6,809	10,663	8,007
31,800	31,850	8,655	6,827	10,689	8,028
31,850	31,900	8,677	6,845	10,716	8,049
31,900	31,950	8,699	6,863	10,743	8,069
31,950	32,000	8,721	6,882	10,769	8,090
32,000					
32,000	32,050	8,742	6,900	10,796	8,111
32,050	32,100	8,764	6,918	10,823	8,132
32,100	32,150	8,786	6,936	10,849	8,152
32,150	32,200	8,808	6,955	10,876	8,173
32,200	32,250	8,829	6,973	10,902	8,194
32,250	32,300	8,851	6,991	10,929	8,215
32,300	32,350	8,873	7,010	10,956	8,235
32,350	32,400	8,894	7,028	10,982	8,256
32,400	32,450	8,916	7,046	11,009	8,277
32,450	32,500	8,938	7,064	11,036	8,297
32,500	32,550	8,960	7,083	11,062	8,318
32,550	32,600	8,981	7,101	11,089	8,339
32,600	32,650	9,003	7,119	11,116	8,360
32,650	32,700	9,025	7,137	11,142	8,380
32,700	32,750	9,046	7,156	11,169	8,401

*This column must also be used by a qualifying widow(er)

Continued on next page

1981 Tax Table (*Continued*)

If line 34 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
32,750	32,800	9,068	7,174	11,196	8,422
32,800	32,850	9,090	7,192	11,222	8,443
32,850	32,900	9,112	7,210	11,249	8,463
32,900	32,950	9,133	7,229	11,276	8,484
32,950	33,000	9,155	7,247	11,302	8,505
33,000					
33,000	33,050	9,177	7,265	11,329	8,526
33,050	33,100	9,199	7,284	11,356	8,546
33,100	33,150	9,220	7,302	11,382	8,567
33,150	33,200	9,242	7,320	11,409	8,588
33,200	33,250	9,264	7,338	11,436	8,609
33,250	33,300	9,285	7,357	11,462	8,629
33,300	33,350	9,307	7,375	11,489	8,650
33,350	33,400	9,329	7,393	11,516	8,671
33,400	33,450	9,351	7,411	11,542	8,691
33,450	33,500	9,372	7,430	11,569	8,712
33,500	33,550	9,394	7,448	11,596	8,733
33,550	33,600	9,416	7,466	11,622	8,754
33,600	33,650	9,438	7,485	11,649	8,774
33,650	33,700	9,459	7,503	11,676	8,795
33,700	33,750	9,481	7,521	11,702	8,816
33,750	33,800	9,503	7,539	11,729	8,837
33,800	33,850	9,524	7,558	11,756	8,857
33,850	33,900	9,546	7,576	11,782	8,878
33,900	33,950	9,568	7,594	11,809	8,899
33,950	34,000	9,590	7,612	11,836	8,920
34,000					
34,000	34,050	9,611	7,631	11,862	8,940
34,050	34,100	9,633	7,649	11,889	8,961
34,100	34,150	9,656	7,667	11,916	8,983
34,150	34,200	9,680	7,685	11,942	9,006
34,200	34,250	9,704	7,704	11,969	9,028
34,250	34,300	9,729	7,722	11,996	9,051
34,300	34,350	9,753	7,740	12,022	9,074
34,350	34,400	9,777	7,759	12,049	9,096
34,400	34,450	9,801	7,777	12,076	9,119
34,450	34,500	9,825	7,795	12,102	9,142
34,500	34,550	9,850	7,813	12,129	9,164
34,550	34,600	9,874	7,832	12,156	9,187
34,600	34,650	9,898	7,850	12,182	9,210
34,650	34,700	9,922	7,868	12,209	9,233
34,700	34,750	9,946	7,886	12,236	9,255
34,750	34,800	9,971	7,905	12,262	9,278
34,800	34,850	9,995	7,923	12,289	9,301
34,850	34,900	10,019	7,941	12,316	9,323
34,900	34,950	10,043	7,959	12,342	9,346
34,950	35,000	10,067	7,978	12,369	9,369
35,000					
35,000	35,050	10,092	7,996	12,396	9,392
35,050	35,100	10,116	8,014	12,422	9,414
35,100	35,150	10,140	8,033	12,449	9,437
35,150	35,200	10,164	8,051	12,476	9,460
35,200	35,250	10,188	8,071	12,502	9,482
35,250	35,300	10,212	8,092	12,529	9,505
35,300	35,350	10,237	8,113	12,556	9,528
35,350	35,400	10,261	8,134	12,582	9,551
35,400	35,450	10,285	8,156	12,609	9,573
35,450	35,500	10,309	8,177	12,636	9,596
35,500	35,550	10,333	8,198	12,662	9,619
35,550	35,600	10,358	8,219	12,689	9,641
35,600	35,650	10,382	8,240	12,716	9,664
35,650	35,700	10,406	8,262	12,742	9,687
35,700	35,750	10,430	8,283	12,769	9,710
35,750	35,800	10,454	8,304	12,796	9,732
35,800	35,850	10,479	8,325	12,822	9,755
35,850	35,900	10,503	8,347	12,849	9,778
35,900	35,950	10,527	8,368	12,876	9,800
35,950	36,000	10,551	8,389	12,902	9,823
36,000					
36,000	36,050	10,575	8,410	12,929	9,846
36,050	36,100	10,600	8,432	12,956	9,869
36,100	36,150	10,624	8,453	12,982	9,891
36,150	36,200	10,648	8,474	13,009	9,914
36,200	36,250	10,672	8,495	13,035	9,937
36,250	36,300	10,696	8,516	13,062	9,959
36,300	36,350	10,721	8,538	13,089	9,982
36,350	36,400	10,745	8,559	13,115	10,005
36,400	36,450	10,769	8,580	13,142	10,028
36,450	36,500	10,793	8,601	13,169	10,050
36,500	36,550	10,817	8,623	13,195	10,073
36,550	36,600	10,842	8,644	13,222	10,096
36,600	36,650	10,866	8,665	13,249	10,118
36,650	36,700	10,890	8,686	13,275	10,141
36,700	36,750	10,914	8,708	13,302	10,164
36,750	36,800	10,938	8,729	13,329	10,187
36,800	36,850	10,962	8,750	13,355	10,209
36,850	36,900	10,987	8,771	13,382	10,232
36,900	36,950	11,011	8,792	13,409	10,255
36,950	37,000	11,035	8,814	13,435	10,277
37,000					
37,000	37,050	11,059	8,835	13,462	10,300
37,050	37,100	11,083	8,856	13,489	10,323
37,100	37,150	11,108	8,877	13,515	10,346
37,150	37,200	11,132	8,899	13,542	10,368
37,200	37,250	11,156	8,920	13,569	10,391
37,250	37,300	11,180	8,941	13,595	10,414
37,300	37,350	11,204	8,962	13,622	10,436
37,350	37,400	11,229	8,984	13,649	10,459
37,400	37,450	11,253	9,005	13,675	10,482
37,450	37,500	11,277	9,026	13,702	10,505
37,500	37,550	11,301	9,047	13,729	10,527
37,550	37,600	11,325	9,068	13,755	10,550
37,600	37,650	11,350	9,090	13,782	10,573
37,650	37,700	11,374	9,111	13,809	10,595
37,700	37,750	11,398	9,132	13,835	10,618
37,750	37,800	11,422	9,153	13,862	10,641
37,800	37,850	11,446	9,175	13,889	10,664
37,850	37,900	11,471	9,196	13,915	10,686
37,900	37,950	11,495	9,217	13,942	10,709
37,950	38,000	11,519	9,238	13,969	10,732
38,000					
38,000	38,050	11,543	9,260	13,995	10,754
38,050	38,100	11,567	9,281	14,022	10,777
38,100	38,150	11,592	9,302	14,049	10,800
38,150	38,200	11,616	9,323	14,075	10,823
38,200	38,250	11,640	9,344	14,102	10,845
38,250	38,300	11,664	9,366	14,129	10,868
38,300	38,350	11,688	9,387	14,155	10,891
38,350	38,400	11,712	9,408	14,182	10,913
38,400	38,450	11,737	9,429	14,209	10,936
38,450	38,500	11,761	9,451	14,235	10,959
38,500	38,550	11,785	9,472	14,262	10,981
38,550	38,600	11,809	9,493	14,289	11,004
38,600	38,650	11,833	9,514	14,315	11,027
38,650	38,700	11,858	9,536	14,342	11,050
38,700	38,750	11,882	9,557	14,369	11,072
38,750	38,800	11,906	9,578	14,395	11,095
38,800	38,850	11,930	9,599	14,422	11,118
38,850	38,900	11,954	9,620	14,449	11,140
38,900	38,950	11,979	9,642	14,475	11,163
38,950	39,000	12,003	9,663	14,502	11,186
39,000					
39,000	39,050	12,027	9,684	14,529	11,209
39,050	39,100	12,051	9,705	14,555	11,231
39,100	39,150	12,075	9,727	14,582	11,254
39,150	39,200	12,100	9,748	14,609	11,277
39,200	39,250	12,124	9,769	14,635	11,299
39,250	39,300	12,148	9,790	14,662	11,322
39,300	39,350	12,172	9,812	14,689	11,345
39,350	39,400	12,196	9,833	14,715	11,368
39,400	39,450	12,221	9,854	14,742	11,390
39,450	39,500	12,245	9,875	14,769	11,413
39,500	39,550	12,269	9,896	14,795	11,436
39,550	39,600	12,293	9,918	14,822	11,458
39,600	39,650	12,317	9,939	14,849	11,481
39,650	39,700	12,342	9,960	14,875	11,504
39,700	39,750	12,366	9,981	14,902	11,527
39,750	39,800	12,390	10,003	14,929	11,549
39,800	39,850	12,414	10,024	14,955	11,572
39,850	39,900	12,438	10,045	14,982	11,595
39,900	39,950	12,462	10,066	15,009	11,617
39,950	40,000	12,487	10,088	15,035	11,640
40,000					
40,000	40,050	12,511	10,109	15,062	11,663
40,050	40,100	12,535	10,130	15,089	11,686
40,100	40,150	12,559	10,151	15,115	11,708
40,150	40,200	12,583	10,172	15,142	11,731
40,200	40,250	12,608	10,194	15,168	11,754
40,250	40,300	12,632	10,215	15,195	11,776
40,300	40,350	12,656	10,236	15,222	11,799
40,350	40,400	12,680	10,257	15,248	11,822
40,400	40,450	12,704	10,279	15,275	11,845
40,450	40,500	12,729	10,300	15,302	11,867
40,500	40,550	12,753	10,321	15,328	11,890
40,550	40,600	12,777	10,342	15,355	11,913
40,600	40,650	12,801	10,364	15,382	11,935
40,650	40,700	12,825	10,385	15,408	11,958
40,700	40,750	12,850	10,406	15,435	11,981
40,750	40,800	12,874	10,427	15,462	12,004
40,800	40,850	12,898	10,448	15,488	12,026
40,850	40,900	12,922	10,470	15,515	12,049
40,900	40,950	12,946	10,491	15,542	12,072
40,950	41,000	12,971	10,512	15,568	12,094

*This column must also be used by a qualifying widow(er).

Continued on next page

1981 Tax Table (*Continued*)

If line 34 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
41,000					
41,000	41,050	12,995	10,533	15,595	12,117
41,050	41,100	13,019	10,555	15,622	12,140
41,100	41,150	13,043	10,576	15,648	12,163
41,150	41,200	13,067	10,597	15,675	12,185
41,200	41,250	13,092	10,618	15,702	12,208
41,250	41,300	13,116	10,640	15,728	12,231
41,300	41,350	13,140	10,661	15,755	12,253
41,350	41,400	13,164	10,682	15,782	12,276
41,400	41,450	13,188	10,703	15,808	12,299
41,450	41,500	13,213	10,724	15,835	12,322
41,500	41,550	13,238	10,746	15,862	12,344
41,550	41,600	13,265	10,767	15,888	12,367
41,600	41,650	13,292	10,788	15,915	12,390
41,650	41,700	13,320	10,809	15,942	12,412
41,700	41,750	13,347	10,831	15,968	12,435
41,750	41,800	13,374	10,852	15,995	12,458
41,800	41,850	13,401	10,873	16,022	12,481
41,850	41,900	13,428	10,894	16,048	12,503
41,900	41,950	13,455	10,916	16,075	12,526
41,950	42,000	13,483	10,937	16,102	12,549
42,000					
42,000	42,050	13,510	10,958	16,128	12,571
42,050	42,100	13,537	10,979	16,155	12,594
42,100	42,150	13,564	11,001	16,182	12,617
42,150	42,200	13,591	11,022	16,208	12,640
42,200	42,250	13,618	11,043	16,235	12,662
42,250	42,300	13,646	11,064	16,262	12,685
42,300	42,350	13,673	11,085	16,288	12,708
42,350	42,400	13,700	11,107	16,315	12,730
42,400	42,450	13,727	11,128	16,342	12,753
42,450	42,500	13,754	11,149	16,368	12,776
42,500	42,550	13,781	11,170	16,395	12,798
42,550	42,600	13,808	11,192	16,422	12,821
42,600	42,650	13,836	11,213	16,448	12,844
42,650	42,700	13,863	11,234	16,475	12,867
42,700	42,750	13,890	11,255	16,502	12,889
42,750	42,800	13,917	11,277	16,528	12,912
42,800	42,850	13,944	11,298	16,556	12,935
42,850	42,900	13,971	11,319	16,585	12,957
42,900	42,950	13,999	11,340	16,614	12,980
42,950	43,000	14,026	11,361	16,644	13,003
43,000					
43,000	43,050	14,053	11,383	16,673	13,026
43,050	43,100	14,080	11,404	16,702	13,048
43,100	43,150	14,107	11,425	16,731	13,071
43,150	43,200	14,134	11,446	16,760	13,094
43,200	43,250	14,161	11,468	16,789	13,116
43,250	43,300	14,189	11,489	16,818	13,139
43,300	43,350	14,216	11,510	16,847	13,162
43,350	43,400	14,243	11,531	16,877	13,185
43,400	43,450	14,270	11,553	16,906	13,207
43,450	43,500	14,297	11,574	16,935	13,230
43,500	43,550	14,324	11,595	16,964	13,253
43,550	43,600	14,352	11,616	16,993	13,275
43,600	43,650	14,379	11,637	17,022	13,298
43,650	43,700	14,406	11,659	17,051	13,321
43,700	43,750	14,433	11,680	17,081	13,344
43,750	43,800	14,460	11,701	17,110	13,366
43,800	43,850	14,487	11,722	17,139	13,389
43,850	43,900	14,515	11,744	17,168	13,412
43,900	43,950	14,542	11,765	17,197	13,434
43,950	44,000	14,569	11,786	17,226	13,457

If line 34 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
44,000					
44,000	44,050	14,596	11,807	17,255	13,480
44,050	44,100	14,623	11,829	17,284	13,503
44,100	44,150	14,650	11,850	17,314	13,525
44,150	44,200	14,677	11,871	17,343	13,548
44,200	44,250	14,705	11,892	17,372	13,571
44,250	44,300	14,732	11,913	17,401	13,593
44,300	44,350	14,759	11,935	17,430	13,616
44,350	44,400	14,786	11,956	17,459	13,639
44,400	44,450	14,813	11,977	17,488	13,662
44,450	44,500	14,840	11,998	17,518	13,684
44,500	44,550	14,868	12,020	17,547	13,707
44,550	44,600	14,895	12,041	17,576	13,730
44,600	44,650	14,922	12,062	17,605	13,752
44,650	44,700	14,949	12,083	17,634	13,775
44,700	44,750	14,976	12,105	17,663	13,800
44,750	44,800	15,003	12,126	17,692	13,826
44,800	44,850	15,030	12,147	17,721	13,853
44,850	44,900	15,058	12,168	17,751	13,880
44,900	44,950	15,085	12,189	17,780	13,906
44,950	45,000	15,112	12,211	17,809	13,933
45,000					
45,000	45,050	15,139	12,232	17,838	13,960
45,050	45,100	15,166	12,253	17,867	13,986
45,100	45,150	15,193	12,274	17,896	14,013
45,150	45,200	15,221	12,296	17,925	14,040
45,200	45,250	15,248	12,317	17,954	14,066
45,250	45,300	15,275	12,338	17,984	14,093
45,300	45,350	15,302	12,359	18,013	14,120
45,350	45,400	15,329	12,381	18,042	14,146
45,400	45,450	15,356	12,402	18,071	14,173
45,450	45,500	15,384	12,423	18,100	14,200
45,500	45,550	15,411	12,444	18,129	14,226
45,550	45,600	15,438	12,465	18,158	14,253
45,600	45,650	15,465	12,487	18,188	14,280
45,650	45,700	15,492	12,508	18,217	14,306
45,700	45,750	15,519	12,529	18,246	14,333
45,750	45,800	15,546	12,550	18,275	14,360
45,800	45,850	15,574	12,573	18,304	14,386
45,850	45,900	15,601	12,597	18,333	14,413
45,900	45,950	15,628	12,621	18,362	14,440
45,950	46,000	15,655	12,646	18,391	14,466
46,000					
46,000	46,050	15,682	12,670	18,421	14,493
46,050	46,100	15,709	12,694	18,450	14,520
46,100	46,150	15,737	12,718	18,479	14,546
46,150	46,200	15,764	12,742	18,508	14,573
46,200	46,250	15,791	12,767	18,537	14,600
46,250	46,300	15,818	12,791	18,566	14,626
46,300	46,350	15,845	12,815	18,595	14,653
46,350	46,400	15,872	12,839	18,624	14,680
46,400	46,450	15,899	12,863	18,654	14,706
46,450	46,500	15,927	12,888	18,683	14,733
46,500	46,550	15,954	12,912	18,712	14,760
46,550	46,600	15,981	12,936	18,741	14,786
46,600	46,650	16,008	12,960	18,770	14,813
46,650	46,700	16,035	12,984	18,799	14,840
46,700	46,750	16,062	13,009	18,828	14,866
46,750	46,800	16,090	13,033	18,858	14,893
46,800	46,850	16,117	13,057	18,887	14,920
46,850	46,900	16,144	13,081	18,916	14,946
46,900	46,950	16,171	13,105	18,945	14,973
46,950	47,000	16,198	13,130	18,974	15,000

If line 34 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
47,000					
47,000	47,050	16,225	13,154	19,003	15,026
47,050	47,100	16,253	13,178	19,032	15,053
47,100	47,150	16,280	13,202	19,061	15,080
47,150	47,200	16,307	13,226	19,091	15,106
47,200	47,250	16,334	13,251	19,120	15,133
47,250	47,300	16,361	13,275	19,149	15,160
47,300	47,350	16,388	13,299	19,178	15,186
47,350	47,400	16,415	13,323	19,207	15,213
47,400	47,450	16,443	13,347	19,236	15,240
47,450	47,500	16,470	13,371	19,265	15,266
47,500	47,550	16,497	13,396	19,295	15,293
47,550	47,600	16,524	13,420	19,324	15,320
47,600	47,650	16,551	13,444	19,353	15,346
47,650	47,700	16,578	13,468	19,382	15,373
47,700	47,750	16,606	13,492	19,411	15,400
47,750	47,800	16,633	13,517	19,440	15,426
47,800	47,850	16,660	13,541	19,469	15,453
47,850	47,900	16,687	13,565	19,498	15,480
47,900	47,950	16,714	13,589	19,528	15,506
47,950	48,000	16,741	13,613	19,557	15,533
48,000					
48,000	48,050	16,768	13,638	19,586	15,560
48,050	48,100	16,796	13,662	19,615	15,586
48,100	48,150	16,823	13,686	19,644	15,613
48,150	48,200	16,850	13,710	19,673	15,640
48,200	48,250	16,877	13,734	19,702	15,666
48,250	48,300	16,904	13,759	19,731	15,693
48,300	48,350	16,931	13,783	19,761	15,720
48,350	48,400	16,959	13,807	19,790	15,746
48,400	48,450	16,986	13,831	19,819	15,773
48,450	48,500	17,013	13,855	19,848	15,800
48,500	48,550	17,040	13,880	19,877	15,826
48,550	48,600	17,067	13,904	19,906	15,853
48,600	48,650	17,094	13,928	19,935	15,879
48,650	48,700	17,122	13,952	19,965	15,906
48,700	48,750	17,149	13,976	19,994	15,933
48,750	48,800	17,176	14,001	20,023	15,959
48,800	48,850	17,203	14,025	20,052	15,986
48,850	48,900	17,230	14,049	20,081	16,013
48,900	48,950	17,257	14,073	20,110	16,039
48,950	49,000	17,284	14,097	20,139	16,066
49,000					
49,000	49,050	17,312	14,121	20,168	16,093
49,050	49,100	17,339	14,146	20,198	16,119
49,100	49,150	17,366	14,170	20,227	16,146
49,150	49,200	17,393	14,194	20,256	16,173
49,200	49,250	17,420	14,218	20,285	16,199
49,250	49,300	17,447	14,242	20,314	16,226
49,300	49,350	17,475	14,267	20,343	16,253
49,350	49,400	17,502	14,291	20,372	16,279
49,400	49,450	17,529	14,315	20,402	16,306
49,450	49,500	17,556	14,339	20,431	16,333
49,500	49,550	17,583	14,363	20,460	16,359
49,550	49,600	17,610	14,388	20,489	16,386
49,600	49,650	17,637	14,412	20,518	16,413
49,650	49,700	17,665	14,436	20,547	16,439
49,700	49,750	17,692	14,460	20,576	16,466
49,750	49,800	17,719	14,484	20,605	16,493
49,800	49,850	17,746	14,509	20,635	16,519
49,850	49,900	17,773	14,533	20,664	16,546
49,900	49,950	17,800	14,557	20,693	16,573
49,950	50,000	17,828	14,581	20,722	16,599

*This column must also be used by a qualifying widow(er).

50,000 or over—use tax rate schedules

1981 Tax Rate Schedules

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 Form 1040, line 34 is: Over—	But not over—	Enter on line 2 of the worksheet on this page:	of the amount over—
$0	$2,300	—0—	
2,300	3,400	..... 14%	$2,300
3,400	4,400	$154+16%	3,400
4,400	6,500	314+18%	4,400
6,500	8,500	692+19%	6,500
8,500	10,800	1,072+21%	8,500
10,800	12,900	1,555+24%	10,800
12,900	15,000	2,059+26%	12,900
15,000	18,200	2,605+30%	15,000
18,200	23,500	3,565+34%	18,200
23,500	28,800	5,367+39%	23,500
28,800	34,100	7,434+44%	28,800
34,100	41,500	9,766+49%	34,100
41,500	55,300	13,392+55%	41,500
55,300	81,800	20,982+63%	55,300
81,800	108,300	37,677+68%	81,800
108,300	.....	55,697+70%	108,300

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 Form 1040, line 34 is: Over—	But not over—	Enter on line 2 of the worksheet on this page:	of the amount over—
$0	$2,300	—0—	
2,300	4,400	..... 14%	$2,300
4,400	6,500	$294+16%	4,400
6,500	8,700	630+18%	6,500
8,700	11,800	1,026+22%	8,700
11,800	15,000	1,708+24%	11,800
15,000	18,200	2,476+26%	15,000
18,200	23,500	3,308+31%	18,200
23,500	28,800	4,951+36%	23,500
28,800	34,100	6,859+42%	28,800
34,100	44,700	9,085+46%	34,100
44,700	60,600	13,961+54%	44,700
60,600	81,800	22,547+59%	60,600
81,800	108,300	35,055+63%	81,800
108,300	161,300	51,750+68%	108,300
161,300	.....	87,790+70%	161,300

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 Form 1040, line 34 is: Over—	But not over—	Enter on line 2 of the worksheet on this page:	of the amount over—
$0	$3,400	—0—	
3,400	5,500	..... 14%	$3,400
5,500	7,600	$294+16%	5,500
7,600	11,900	630+18%	7,600
11,900	16,000	1,404+21%	11,900
16,000	20,200	2,265+24%	16,000
20,200	24,600	3,273+28%	20,200
24,600	29,900	4,505+32%	24,600
29,900	35,200	6,201+37%	29,900
35,200	45,800	8,162+43%	35,200
45,800	60,000	12,720+49%	45,800
60,000	85,600	19,678+54%	60,000
85,600	109,400	33,502+59%	85,600
109,400	162,400	47,544+64%	109,400
162,400	215,400	81,464+68%	162,400
215,400	.....	117,504+70%	215,400

Married Filing Separate Returns

Use this schedule if you checked **Filing Status Box 3** on Form 1040—

If the amount on Form 1040, line 34 is: Over—	But not over—	Enter on line 2 of the worksheet on this page:	of the amount over—
$0	$1,700	—0—	
1,700	2,750	..... 14%	$1,700
2,750	3,800	$147.00+16%	2,750
3,800	5,950	315.00+18%	3,800
5,950	8,000	702.00+21%	5,950
8,000	10,100	1,132.50+24%	8,000
10,100	12,300	1,636.50+28%	10,100
12,300	14,950	2,252.50+32%	12,300
14,950	17,600	3,100.50+37%	14,950
17,600	22,900	4,081.00+43%	17,600
22,900	30,000	6,360.00+49%	22,900
30,000	42,800	9,839.00+54%	30,000
42,800	54,700	16,751.00+59%	42,800
54,700	81,200	23,772.00+64%	54,700
81,200	107,700	40,732.00+68%	81,200
107,700	.....	58,752.00+70%	107,700

Caution

You must use the Tax Table instead of these Tax Rate Schedules if your taxable income is less than $50,000 unless you use Form 4726 (maximum tax), Schedule D (alternative tax), or Schedule G (income averaging), to figure your tax. In those cases, even if your taxable income is less than $50,000, use the rate schedules on this page to figure your tax.

Instructions

If you cannot use the Tax Table, figure your tax on the amount on line 34 of Form 1040 by using the appropriate Tax Rate Schedule. Then, unless you use Schedule G or Form 4726, figure your 1981 Rate Reduction Credit (1.25%) on the worksheet below.

Tax Computation Worksheet

(Do not use if you figure your tax on Schedule G or Form 4726.)

1. Taxable income from Form 1040, line 34 . _____
2. Tax on the amount on line 1 from Tax Rate Schedule X, Y, or Z . _____
3. Rate Reduction Credit. Multiply the amount on line 2 by .0125 . . . . . _____
4. Subtract line 3 from line 2. Enter here and on Form 1040, line 35 . . . . . _____

Do not file—keep for your records.

Note: *If you use the alternative tax computation on Schedule D (Form 1040), enter the amount from Schedule D, line 32, on line 1 of the worksheet. Complete the worksheet and enter the amount from line 4 of the worksheet on Schedule D, line 33.*

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 and Paperwork Reduction Act of 1980 say that when we ask you for information, we must tell you:

a. Our legal right to ask for the information.
b. What major purposes we have in asking for it, and how it will be used.
c. What could happen if we do not receive it.
d. Whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

For the Internal Revenue Service, the laws include:

- 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. Your response is mandatory under these sections. 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 United States.

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.

1981 Earned Income Credit Table

Caution: This is Not a Tax Table

To find your earned income credit: Read down the column titled "If line 3 or 4 of the worksheet is—" and find the appropriate amount from the Earned Income Credit Worksheet on page 15. Read across to the right and find the amount of the earned income credit. Enter that amount on line 5 or 6 of the worksheet, whichever applies.

If line 3 or 4 of the worksheet is— Over	But not over	Your earned income credit is—	If line 3 or 4 of the worksheet is— Over	But not over	Your earned income credit is—	If line 3 or 4 of the worksheet is— Over	But not over	Your earned income credit is—	If line 3 or 4 of the worksheet is— Over	But not over	Your earned income credit is—	If line 3 or 4 of the worksheet is— Over	But not over	Your earned income credit is—
$0	$50	$3	$1,800	$1,850	$183	$3,600	$3,650	$363	$6,350	$6,400	$453	$8,150	$8,200	$228
50	100	8	1,850	1,900	188	3,650	3,700	368	6,400	6,450	447	8,200	8,250	222
100	150	13	1,900	1,950	193	3,700	3,750	373	6,450	6,500	441	8,250	8,300	216
150	200	18	1,950	2,000	198	3,750	3,800	378	6,500	6,550	434	8,300	8,350	209
200	250	23	2,000	2,050	203	3,800	3,850	383	6,550	6,600	428	8,350	8,400	203
250	300	28	2,050	2,100	208	3,850	3,900	388	6,600	6,650	422	8,400	8,450	197
300	350	33	2,100	2,150	213	3,900	3,950	393	6,650	6,700	416	8,450	8,500	191
350	400	38	2,150	2,200	218	3,950	4,000	398	6,700	6,750	409	8,500	8,550	184
400	450	43	2,200	2,250	223	4,000	4,050	403	6,750	6,800	403	8,550	8,600	178
450	500	48	2,250	2,300	228	4,050	4,100	408	6,800	6,850	397	8,600	8,650	172
500	550	53	2,300	2,350	233	4,100	4,150	413	6,850	6,900	391	8,650	8,700	166
550	600	58	2,350	2,400	238	4,150	4,200	418	6,900	6,950	384	8,700	8,750	159
600	650	63	2,400	2,450	243	4,200	4,250	423	6,950	7,000	378	8,750	8,800	153
650	700	68	2,450	2,500	248	4,250	4,300	428	7,000	7,050	372	8,800	8,850	147
700	750	73	2,500	2,550	253	4,300	4,350	433	7,050	7,100	366	8,850	8,900	141
750	800	78	2,550	2,600	258	4,350	4,400	438	7,100	7,150	359	8,900	8,950	134
800	850	83	2,600	2,650	263	4,400	4,450	443	7,150	7,200	353	8,950	9,000	128
850	900	88	2,650	2,700	268	4,450	4,500	448	7,200	7,250	347	9,000	9,050	122
900	950	93	2,700	2,750	273	4,500	4,550	453	7,250	7,300	341	9,050	9,100	116
950	1,000	98	2,750	2,800	278	4,550	4,600	458	7,300	7,350	334	9,100	9,150	109
1,000	1,050	103	2,800	2,850	283	4,600	4,650	463	7,350	7,400	328	9,150	9,200	103
1,050	1,100	108	2,850	2,900	288	4,650	4,700	468	7,400	7,450	322	9,200	9,250	97
1,100	1,150	113	2,900	2,950	293	4,700	4,750	473	7,450	7,500	316	9,250	9,300	91
1,150	1,200	118	2,950	3,000	298	4,750	4,800	478	7,500	7,550	309	9,300	9,350	84
1,200	1,250	123	3,000	3,050	303	4,800	4,850	483	7,550	7,600	303	9,350	9,400	78
1,250	1,300	128	3,050	3,100	308	4,850	4,900	488	7,600	7,650	297	9,400	9,450	72
1,300	1,350	133	3,100	3,150	313	4,900	4,950	493	7,650	7,700	291	9,450	9,500	66
1,350	1,400	138	3,150	3,200	318	4,950	5,000	498	7,700	7,750	284	9,500	9,550	59
1,400	1,450	143	3,200	3,250	323	5,000	6,000	500	7,750	7,800	278	9,550	9,600	53
1,450	1,500	148	3,250	3,300	328	6,000	6,050	497	7,800	7,850	272	9,600	9,650	47
1,500	1,550	153	3,300	3,350	333	6,050	6,100	491	7,850	7,900	266	9,650	9,700	41
1,550	1,600	158	3,350	3,400	338	6,100	6,150	484	7,900	7,950	259	9,700	9,750	34
1,600	1,650	163	3,400	3,450	343	6,150	6,200	478	7,950	8,000	253	9,750	9,800	28
1,650	1,700	168	3,450	3,500	348	6,200	6,250	472	8,000	8,050	247	9,800	9,850	22
1,700	1,750	173	3,500	3,550	353	6,250	6,300	466	8,050	8,100	241	9,850	9,900	16
1,750	1,800	178	3,550	3,600	358	6,300	6,350	459	8,100	8,150	234	9,900	9,950	9
												9,950	9,999	3

1981 Optional State Sales Tax Tables

(If you kept records that show you paid more sales tax than the table for your State indicates, you may claim the higher amount on Schedule A, line 13a.)

Your itemized deduction for general sales tax paid can be estimated from these tables plus any qualifying sales taxes paid on the items listed on page 18.

To use the tables:

Step 1—Figure your total available income. (See note to the right).

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 A—If your total available income is not over $40,000, find the income line for your State on the tables and read across to find the amount of sales tax for your family size.

Step 3 B—If your income is over $40,000 but not over $100,000, find the deduction listed on the income line "$38,001–$40,000" for your family size and State. For each $5,000 (or part of $5,000) of income over $40,000, increase the deduction by the amount listed for the line "$40,001–$100,000."

Step 3 C—If your income is over $100,000, your sales tax deduction is limited to the deduction for income of $100,000. To figure your sales tax deduction, use Step 3 B but don't go over $100,000.

Note: *Use the total of the amount on Form 1040, line 31, and nontaxable receipts such as social security, veterans', and railroad retirement benefits, workmen's compensation, untaxed portion of long-term capital gains or unemployment compensation, interest and dividends exclusion, disability income exclusion, and public assistance payments.*

Income	Alabama [1]						Arizona [2]						Arkansas [1]						California [3]						Colorado [2]						Connecticut						Dist. of Columbia					
	Family size 1	2	3	4	5	Over 5	Family size 1&2	3	4	5		Over 5	Family size 1	2	3	4	5	Over 5	Family size 1&2	3&4	5			Over 5	Family size 1&2	3,4&5				Over 5	Family size 1&2	3,4&5				Over 5	Family size 1	2	3	4	5	Over 5
$1–$8,000	93	115	122	131	142	160	90	104	104	109	114		78	97	102	109	116	132	125	147	155	164			53	59	63				126	139	146				94	112	125	125	132	140
$8,001–$10,000	109	132	142	153	165	185	105	122	122	129	134		91	111	118	127	135	152	147	173	183	193			63	71	75				150	167	175				110	129	145	146	155	164
$10,001–$12,000	124	147	161	173	187	208	120	139	140	147	153		103	123	134	143	153	170	167	198	208	219			73	82	87				172	194	203				125	145	164	166	177	186
$12,001–$14,000	138	161	178	191	206	228	133	155	157	165	170		115	134	148	158	169	187	186	220	232	243			82	93	98				194	220	229				139	159	182	186	197	208
$14,001–$16,000	152	174	194	209	225	248	146	170	174	181	187		125	145	161	173	184	202	204	242	255	266			91	104	109				214	244	254				152	173	198	205	216	225
$16,001–$18,000	164	186	210	226	242	266	158	184	190	197	203		135	154	174	186	198	217	222	263	276	288			99	114	120				234	268	279				165	186	213	223	234	244
$18,001–$20,000	176	197	225	242	259	284	170	198	206	212	218		145	163	186	199	212	231	238	282	297	309			107	124	130				253	291	302				177	198	228	240	252	261
$20,001–$22,000	188	208	239	257	275	301	181	211	221	226	233		154	172	198	212	225	245	254	301	317	330			115	134	140				271	313	325				189	210	242	256	268	278
$22,001–$24,000	199	218	253	271	290	317	192	224	235	240	247		163	181	209	224	238	258	270	320	336	349			122	143	150				289	335	347				200	221	256	272	284	294
$24,001–$26,000	210	228	266	285	305	332	203	236	249	254	261		172	189	220	235	250	270	285	338	355	368			129	152	159				306	357	368				211	232	269	287	300	310
$26,001–$28,000	221	239	279	299	320	347	213	248	263	267	275		180	197	230	246	262	282	299	355	373	386			136	161	168				323	378	390				222	242	282	302	315	325
$28,001–$30,000	231	247	291	313	334	362	223	260	277	280	288		188	204	240	257	273	294	313	372	391	404			143	169	177				340	398	411				232	252	295	317	330	340
$30,001–$32,000	241	256	303	326	347	376	233	271	290	293	301		196	211	250	268	284	305	327	389	408	422			150	178	186				356	418	432				242	262	307	332	345	354
$32,001–$34,000	251	265	315	338	360	390	242	282	303	305	313		204	218	260	278	295	316	341	405	425	439			157	187	195				372	438	452				252	272	319	346	359	368
$34,001–$36,000	261	274	327	350	373	403	251	293	316	317	325		211	225	270	288	306	326	354	421	441	455			164	195	203				388	458	472				262	281	330	360	373	382
$36,001–$38,000	271	282	338	362	386	416	260	304	329	329	337		218	232	279	298	316	336	367	436	457	471			170	203	211				403	477	491				271	290	341	373	387	396
$38,001–$40,000	280	290	349	374	399	429	269	315	341	341	349		225	239	288	308	326	346	380	451	473	487			176	211	219				418	496	510				280	299	352	386	400	409
$40,001–$100,000 (See Step 3B)	14	15	17	19	20	21	13	16	17	17	17		11	12	14	15	16	17	19	23	24	24			9	11	11				21	25	26				14	15	18	19	20	20

Income	Florida						Georgia [1]						Hawaii						Idaho						Illinois [4]						Indiana					
	Family size 1	2	3	4	5	Over 5	Family size 1	2	3	4	5	Over 5	Family size 1&2	3	4	5	5	Over 5	Family size 1	2	3	4	5	Over 5	Family size 1	2	3	4	5	Over 5	Family size 1&2	3&4	5			Over 5
$1–$8,000	72	83	83	88	93		82	103	110	116	125	141	158	180	183	190	204		68	84	89	97	106	120	109	132	142	148	160	176	93	110	118	124		
$8,001–$10,000	86	98	98	105	110		95	117	127	135	145	161	181	206	209	219	235		80	96	104	113	123	138	128	151	166	173	186	204	109	130	138	145		
$10,001–$12,000	99	113	114	121	127		107	130	143	152	163	180	201	228	234	245	263		91	107	118	128	138	155	145	168	188	196	210	229	124	148	157	165		
$12,001–$14,000	111	127	129	136	142		118	141	157	167	179	198	220	249	256	269	288		101	117	131	142	153	170	162	184	208	218	232	253	138	165	175	183		
$14,001–$16,000	123	140	144	151	157		129	152	171	182	195	214	238	268	277	292	312		111	127	143	155	166	184	177	199	227	238	253	274	151	181	191	200		
$16,001–$18,000	134	153	158	165	171		139	162	184	196	210	229	254	286	297	313	335		120	136	155	167	179	197	192	213	245	258	273	295	164	196	207	218		
$18,001–$20,000	145	165	172	179	185		149	171	196	209	224	244	270	303	315	333	356		129	144	166	179	192	210	206	226	262	276	293	315	176	211	222	232		
$20,001–$22,000	156	177	185	192	199		158	180	208	222	237	258	285	319	333	352	377		137	152	176	190	204	222	220	239	278	294	311	334	187	225	237	247		
$22,001–$24,000	166	189	198	205	212		167	189	219	234	250	271	299	335	350	371	397		145	160	186	201	215	234	233	251	294	312	329	352	198	238	251	261		
$24,001–$26,000	176	200	211	217	224		176	198	230	246	262	283	313	350	366	389	416		153	168	196	212	226	245	246	263	310	328	346	369	209	251	265	275		
$26,001–$28,000	186	211	224	229	236		184	206	240	258	274	295	326	364	382	406	434		161	175	206	222	237	256	258	274	325	344	362	386	220	264	278	229		
$28,001–$30,000	196	222	236	241	248		192	213	250	269	286	307	339	378	397	423	451		169	182	215	232	247	267	270	285	339	360	378	403	230	277	291	302		
$30,001–$32,000	205	232	248	253	260		200	220	260	280	297	319	351	391	412	439	468		176	189	224	242	257	277	282	295	353	376	394	419	240	293	304	315		
$32,001–$34,000	214	242	260	265	272		208	227	270	290	308	330	363	404	426	454	485		183	196	233	251	267	287	293	305	367	391	409	434	250	301	316	327		
$34,001–$36,000	223	252	272	276	283		215	234	279	300	319	341	375	416	440	469	501		190	202	242	260	276	297	304	315	380	406	424	449	259	313	328	339		
$36,001–$38,000	232	262	283	287	294		222	241	288	310	330	352	386	428	454	484	517		197	208	251	269	285	306	315	325	393	420	439	464	268	324	340	351		
$38,001–$40,000	241	272	294	298	305		229	247	297	320	340	362	397	440	467	499	533		203	214	259	278	294	315	326	334	406	434	453	478	277	335	352	353		
$40,001–$100,000 (See Step 3B)	12	14	15	15	15		11	12	15	16	17	18	20	22	23	25	27		10	11	13	14	15	16	16	17	20	22	23	24	14	17	18	18		

Income	Iowa						Kansas [1]						Kentucky						Louisiana [5]						Maine [6]						Maryland						Massachusetts [7]	
	Family size 1&2	3,4&5	Over 5				Family size 1	2	3	4	5	Over 5	Family size 1&2	3&4	5	5		Over 5	Family size 1&2	3&4	5	5		Over 5	Family size 1&2	3&4	5	5		Over 5	Family size 1	2	3	4	5	Over 5	Family size 1 & 2	Over 2
$1–$8,000	71	79	85				72	90	95	102	108	122	95	106	112	117			60	67	70	73			89	100	103	109			80	90	90	94	98		58	63
$8,001–$10,000	83	93	100				85	104	112	120	127	142	113	126	133	138			71	80	84	88			106	120	124	130			95	108	108	113	118		69	76
$10,001–$12,000	95	107	114				96	116	127	136	144	160	129	146	153	159			82	92	97	101			121	139	144	150			110	125	125	131	136		79	89
$12,001–$14,000	106	120	127				107	128	141	151	160	177	144	164	172	178			92	104	109	113			135	157	163	169			124	141	143	149	154		89	101
$14,001–$16,000	116	132	139				117	138	155	165	176	193	159	182	190	196			101	115	121	125			149	175	181	188			137	157	160	166	171		98	113
$16,001–$18,000	126	143	151				126	148	168	179	191	208	173	199	207	213			110	126	132	137			162	192	198	205			150	172	177	182	188		107	124
$18,001–$20,000	135	154	162				135	158	180	192	205	222	187	215	223	230			119	136	143	148			175	208	215	222			163	186	193	198	203		116	135
$20,001–$22,000	144	165	173				144	167	192	205	219	236	200	231	239	246			128	146	153	159			187	224	231	239			175	200	209	213	219		124	146
$22,001–$24,000	153	176	183				153	176	203	217	232	249	212	246	255	262			136	156	163	169			199	239	247	255			187	214	225	228	234		132	157
$24,001–$26,000	162	186	193				161	184	214	229	245	262	224	261	270	278			144	166	173	179			211	254	263	271			198	227	240	243	249		140	168
$26,001–$28,000	170	196	203				169	192	225	240	257	274	236	276	285	293			152	175	183	189			222	269	278	286			209	240	255	257	263		148	178
$28,001–$30,000	178	206	213				177	200	235	251	269	286	248	290	299	307			160	184	193	199			233	283	293	301			220	253	270	271	278		155	188
$30,001–$32,000	186	215	222				185	208	245	262	281	298	260	304	313	321			168	193	202	209			244	297	308	316			231	265	285	285	292		162	198
$32,001–$34,000	194	224	231				192	215	255	273	293	309	271	318	327	335			175	202	211	218			255	311	322	330			242	277	299	299	305		169	208
$34,001–$36,000	201	233	240				199	222	265	284	304	320	282	332	341	349			182	211	220	227			265	325	336	344			253	289	313	313	319		176	217
$36,001–$38,000	208	242	249				206	229	275	294	315	330	293	345	355	363			189	219	229	236			275	338	350	358			263	301	327	327	332		183	227
$38,001–$40,000	215	251	258				212	236	284	304	325	340	303	358	368	376			196	227	238	245			285	351	364	371			273	313	341	341	345		190	236
$40,001–$100,000 (See Step 3B)	11	13	13				11	12	14	15	16	17	15	18	18	19			10	11	12	12			14	18	18	19			14	16	17	17	17		10	12

[1] 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.
[2] Local sales taxes are not included. Add the amount paid.
[3] The 1¼ percent local sales tax is included. If the ½ of 1 percent sales tax is paid all year (Alameda, Contra Costa, San Francisco, Santa Clara, and Santa Cruz counties) add 8 percent to the table amount. Otherwise add a proportionate amount (see footnote 1).
[4] Local 1 percent sales taxes are included. If public transportation sales taxes are paid, compute the allowable deduction by the method in footnote 1.
[5] If your local sales tax applies to food for home consumption contact your local IRS office for the correct deduction. Otherwise see footnote 1.
[6] Sales tax paid on purchase of electricity of 750 KWH or more per month, can be added to the table amounts.
[7] Sales tax paid on the purchase of any single item of clothing for $175 or more can be added to the table amounts.
[8] Sales tax paid on purchases of natural gas or electricity can be added to the table amounts. For local sales tax see footnote 1.
[9] Local sales taxes are included.
[10] Local sales taxes are not included. If paid all year add 26 percent of the table amount for each 1 percent of local sales tax rate. Otherwise use a proportionate amount. For N.Y. City add 107 percent of the table amount.

(Footnotes continued on next page)

1981 Optional State Sales Tax Tables—Continued

Income	Michigan Family size 1&2	3&4	5	Over 5	Minnesota [8] Family size 1&2	Over 2	Mississippi [1] Family size 1	2	3	4	5	Over 5
$1-$8,000	88	102	108	113	62	65	137	168	179	189	203	226
$8,001-$10,000	103	121	127	133	74	79	160	193	209	221	236	261
$10,001-$12,000	118	138	145	151	85	92	180	215	236	250	267	293
$12,001-$14,000	131	154	161	168	96	104	200	235	261	276	295	323
$14,001-$16,000	144	169	177	184	106	116	218	254	285	301	322	350
$16,001-$18,000	156	184	192	199	116	128	236	272	307	325	348	377
$18,001-$20,000	168	198	207	214	125	139	252	289	329	348	372	402
$20,001-$22,000	180	211	221	228	134	150	268	305	349	370	395	426
$22,001-$24,000	191	224	234	241	143	161	283	320	369	391	418	449
$24,001-$26,000	202	237	247	254	152	172	298	335	389	411	440	471
$26,001-$28,000	212	249	260	267	161	182	313	349	407	431	461	492
$28,001-$30,000	222	261	272	280	169	192	327	363	425	450	481	513
$30,001-$32,000	232	273	284	292	177	202	341	376	443	469	501	533
$32,001-$34,000	242	284	296	304	185	212	354	389	460	487	521	553
$34,001-$36,000	252	295	308	316	193	222	367	402	477	505	540	572
$36,001-$38,000	261	306	319	327	200	231	380	414	493	522	558	591
$38,001-$40,000	270	317	330	338	207	240	392	426	508	539	576	609
$40,001-$100,000 (See Step 3B)	14	16	17	17	10	12	20	21	25	27	29	30

Income	Missouri [1] Family size 1	2	3	4	5	Over 5	Nebraska [1] Family size 1	2	3	4	5	Over 5
$1-$8,000	76	91	96	103	111	125	78	97	103	111	119	135
$8,001-$10,000	89	105	113	121	129	144	91	110	120	128	138	154
$10,001-$12,000	101	117	128	137	146	162	102	122	134	144	154	172
$12,001-$14,000	112	128	142	152	162	178	113	132	148	159	170	188
$14,001-$16,000	123	139	155	166	176	193	123	142	161	173	185	203
$16,001-$18,000	134	149	167	179	190	208	133	152	173	186	198	218
$18,001-$20,000	144	158	179	192	204	222	142	161	185	198	211	231
$20,001-$22,000	153	167	191	204	217	235	151	169	196	210	224	244
$22,001-$24,000	162	176	202	216	229	247	159	177	207	222	236	256
$24,001-$26,000	171	184	213	227	241	259	167	184	217	233	248	268
$26,001-$28,000	180	192	223	238	252	271	175	191	227	244	259	280
$28,001-$30,000	188	200	233	249	263	282	183	198	237	254	270	291
$30,001-$32,000	196	207	243	260	274	293	191	205	246	264	281	302
$32,001-$34,000	204	214	253	270	285	304	198	212	255	274	291	312
$34,001-$36,000	212	221	262	280	295	315	205	218	264	283	301	322
$36,001-$38,000	220	228	271	290	305	325	212	224	273	292	311	332
$38,001-$40,000	227	234	280	299	315	335	218	230	281	301	320	341
$40,001-$100,000 (See Step 3B)	11	12	14	15	16	17	11	12	14	15	16	17

Income	Nevada [9] Family size 1&2	3&4	5	Over 5	New Jersey Family size 1&2	Over 2
$1-$8,000	83	93	98	101	68	76
$8,001-$10,000	98	112	117	121	81	92
$10,001-$12,000	113	130	135	139	93	107
$12,001-$14,000	127	147	153	157	104	121
$14,001-$16,000	140	163	169	174	115	135
$16,001-$18,000	153	179	185	190	125	149
$18,001-$20,000	165	194	201	206	135	162
$20,001-$22,000	177	209	216	222	145	175
$22,001-$24,000	189	223	230	236	155	188
$24,001-$26,000	200	237	244	251	164	200
$26,001-$28,000	211	251	258	265	173	212
$28,001-$30,000	222	264	272	279	182	224
$30,001-$32,000	232	277	286	293	190	236
$32,001-$34,000	242	290	299	306	198	247
$34,001-$36,000	252	303	312	319	206	258
$36,001-$38,000	262	316	325	332	214	269
$38,001-$40,000	272	328	337	345	222	280
$40,001-$100,000 (See Step 3B)	14	16	17	17	11	14

Income	New Mexico [1] Family size 1	2	3	4	5	Over 5	New York [10] Family size 1&2	3&4	5	Over 5	North Carolina [11] Family size 1	2	3	4	5	Over 5
$1-$8,000	113	140	148	153	162	179	86	99	103	108	92	114	121	130	139	159
$8,001-$10,000	132	160	171	179	189	207	103	118	123	128	108	131	141	151	162	183
$10,001-$12,000	148	178	193	202	214	233	118	136	141	147	123	146	159	171	182	204
$12,001-$14,000	163	194	213	224	237	258	132	152	159	165	137	159	176	189	202	224
$14,001-$16,000	178	210	232	245	259	280	146	168	176	182	150	172	192	206	220	243
$16,001-$18,000	191	224	250	264	279	302	159	183	192	198	162	184	207	222	237	261
$18,001-$20,000	204	238	267	283	299	323	172	198	208	214	174	195	222	237	253	277
$20,001-$22,000	217	251	283	301	318	342	184	212	223	229	185	206	236	252	268	293
$22,001-$24,000	229	263	299	318	336	361	196	226	238	244	196	216	249	266	283	308
$24,001-$26,000	240	275	314	335	353	380	208	240	252	258	207	226	262	280	298	323
$26,001-$28,000	251	287	328	351	370	397	219	253	266	272	217	236	275	293	312	337
$28,001-$30,000	262	298	342	367	387	414	230	266	280	286	227	245	287	306	325	351
$30,001-$32,000	273	309	356	382	403	431	241	278	293	299	237	254	299	319	338	364
$32,001-$34,000	283	319	370	397	419	447	252	290	306	312	247	263	310	331	351	377
$34,001-$36,000	293	329	383	411	434	463	262	302	319	325	257	271	321	343	364	390
$36,001-$38,000	303	339	396	425	449	479	272	314	332	337	266	279	332	355	376	402
$38,001-$40,000	312	349	408	439	464	494	282	326	345	349	275	287	343	366	388	414
$40,001-$100,000 (See Step 3B)	16	17	20	22	23	25	14	16	17	17	14	14	17	18	19	21

Income	North Dakota Family size 1&2	3,4&5	Over 5	Ohio [1] Family size 1	2	3	4	5	Over 5	Oklahoma [1] Family size 1	2	3	4	5	Over 5	Pennsylvania Family size 1&2	Over 2
$1-$8,000	58	65	70	78	87	92	95			50	60	63	66	71	79	73	78
$8,001-$10,000	69	78	83	93	105	110	114			58	69	74	77	83	92	88	95
$10,001-$12,000	79	90	96	106	121	127	131			66	77	84	88	94	104	102	111
$12,001-$14,000	88	101	107	120	137	143	148			73	84	93	98	104	115	115	126
$14,001-$16,000	97	112	118	132	152	158	164			80	91	101	107	114	125	128	141
$16,001-$18,000	106	123	129	144	166	173	179			87	97	109	116	123	135	141	156
$18,001-$20,000	114	133	139	156	180	187	194			93	103	117	125	132	144	153	170
$20,001-$22,000	122	143	149	168	194	201	208			99	109	125	133	140	153	164	183
$22,001-$24,000	130	152	159	179	207	214	222			105	115	132	141	148	161	175	196
$24,001-$26,000	138	161	168	190	220	227	235			111	120	139	149	156	169	186	209
$26,001-$28,000	145	170	177	200	233	240	248			117	125	146	157	164	177	197	222
$28,001-$30,000	152	179	186	210	245	253	261			122	130	153	164	172	185	208	235
$30,001-$32,000	159	188	195	220	257	265	274			127	135	159	171	179	192	219	248
$32,001-$34,000	166	197	204	230	269	277	287			132	140	165	178	186	199	230	261
$34,001-$36,000	173	205	212	240	281	289	299			137	145	171	185	193	206	240	273
$36,001-$38,000	180	213	220	250	293	301	311			142	149	177	191	200	213	250	285
$38,001-$40,000	186	221	228	259	304	312	322			147	153	182	197	206	220	260	297
$40,001-$100,000 (See Step 3B)	9	11	11	13	15	16	16			7	8	9	10	10	11	13	15

Income	Rhode Island Family size 1&2	Over 2	South Carolina Family size 1	2	3	4	5	Over 5	South Dakota [2] Family size 1	2	3	4	5	Over 5
$1-$8,000	88	94	101	120	127	135	146	164	116	143	148	156	167	186
$8,001-$10,000	104	113	118	138	148	158	169	189	136	163	173	182	194	215
$10,001-$12,000	120	131	134	154	168	178	191	211	155	182	196	207	220	242
$12,001-$14,000	134	148	149	169	186	198	211	232	172	200	217	229	244	266
$14,001-$16,000	148	164	163	182	203	216	230	252	188	216	238	251	266	290
$16,001-$18,000	161	180	176	195	219	233	248	271	204	232	257	271	287	311
$18,001-$20,000	174	196	189	208	235	250	265	288	219	246	275	290	307	332
$20,001-$22,000	187	211	201	219	250	266	281	305	233	260	293	309	327	352
$22,001-$24,000	199	225	213	230	264	281	297	321	247	274	310	327	346	371
$24,001-$26,000	210	239	224	241	278	296	312	337	260	287	327	345	364	389
$26,001-$28,000	221	253	235	251	291	310	327	352	273	299	343	362	382	407
$28,001-$30,000	232	267	246	261	304	324	341	367	286	311	359	378	399	424
$30,001-$32,000	243	281	256	271	317	337	355	381	298	323	374	394	415	441
$32,001-$34,000	254	294	266	280	329	350	369	395	310	334	389	410	431	458
$34,001-$36,000	265	307	276	289	341	363	382	408	322	345	403	425	447	474
$36,001-$38,000	276	320	286	298	353	376	395	421	333	356	417	440	463	489
$38,001-$40,000	286	333	296	307	355	388	407	434	344	366	431	455	478	504
$40,001-$100,000 (See Step 3B)	14	17	15	15	18	19	20	22	17	18	22	23	24	25

Income	Tennessee [1] Family size 1	2	3	4	5	Over 5	Texas [1] Family size 1&2	3&4	5	Over 5	Utah [12] Family size 1	2	3	4	5	Over 5
$1-$8,000	114	137	146	155	167	192	67	77	82	87	120	143	152	161	172	195
$8,001-$10,000	133	157	170	181	194	220	79	92	98	104	140	164	177	188	200	225
$10,001-$12,000	151	175	191	204	219	245	91	106	113	119	159	183	200	213	226	252
$12,001-$14,000	167	191	212	225	241	269	102	120	127	134	176	201	222	236	251	277
$14,001-$16,000	183	207	231	246	263	291	113	133	141	148	193	217	242	258	274	300
$16,001-$18,000	198	221	249	265	283	311	123	146	154	162	209	232	261	278	295	323
$18,001-$20,000	212	235	266	283	302	331	133	158	167	175	224	247	279	298	316	344
$20,001-$22,000	226	248	283	301	321	349	142	170	179	188	238	261	297	317	336	364
$22,001-$24,000	239	260	299	318	339	367	151	181	191	200	252	274	314	335	355	383
$24,001-$26,000	252	272	314	334	356	384	160	192	203	212	266	287	330	353	374	402
$26,001-$28,000	264	284	329	350	372	401	169	203	214	224	279	299	346	370	392	420
$28,001-$30,000	276	296	344	365	388	417	177	214	225	235	292	311	362	387	409	437
$30,001-$32,000	288	307	358	380	404	432	185	225	236	246	304	322	377	403	426	454
$32,001-$34,000	300	317	372	395	419	447	193	235	247	257	316	333	392	419	443	470
$34,001-$36,000	311	327	385	409	434	462	201	245	257	268	328	344	406	434	459	486
$36,001-$38,000	322	337	398	423	449	476	209	255	267	279	340	355	420	449	475	502
$38,001-$40,000	333	347	411	436	463	490	217	265	277	289	351	365	434	464	490	517
$40,001-$100,000 (See Step 3B)	17	17	21	22	23	25	11	13	14	14	18	18	22	23	25	26

Income	Vermont Family size 1	2	3	4	5	Over 5	Virginia [9] Family size 1	2	3	4	5	Over 5
$1-$8,000	35	41	46	46	49	53	88	111	117	127	137	156
$8,001-$10,000	41	48	55	55	58	63	104	127	137	148	159	179
$10,001-$12,000	47	55	63	64	67	72	118	141	155	166	179	200
$12,001-$14,000	53	61	70	72	76	80	131	154	171	184	197	220
$14,001-$16,000	58	67	77	80	84	88	143	167	187	201	215	238
$16,001-$18,000	63	72	84	88	92	96	155	178	202	216	231	255
$18,001-$20,000	68	77	91	96	100	104	166	189	216	231	247	271
$20,001-$22,000	73	82	98	103	107	111	177	199	230	245	262	286
$22,001-$24,000	77	87	104	110	114	118	188	209	243	259	276	301
$24,001-$26,000	81	92	110	117	121	125	198	219	256	273	290	315
$26,001-$28,000	85	97	116	124	128	132	208	228	268	286	304	329
$28,001-$30,000	89	102	122	131	135	138	218	237	280	298	317	342
$30,001-$32,000	93	106	128	138	142	144	227	246	292	310	330	355
$32,001-$34,000	97	110	134	145	148	150	236	254	303	322	342	368
$34,001-$36,000	101	114	140	151	154	156	245	262	314	334	354	380
$36,001-$38,000	105	118	145	157	160	162	254	270	325	345	366	391
$38,001-$40,000	109	122	150	163	166	168	263	277	336	356	378	402
$40,001-$100,000 (See Step 3B)	5	6	8	8	8	8	13	14	17	18	19	20

Income	Washington [13] Family size 1&2	3&4	5	Over 5	West Virginia Family size 1&2	3&4	5	Over 5	Wisconsin [14] Family size 1&2	3&4	5	Over 5	Wyoming [1] Family size 1	2	3	4	5	Over 5
$1-$8,000	97	111	112	118	84	94	97	103	82	91	94	98	81	98	104	109	117	132
$8,001-$10,000	116	133	135	142	100	112	117	123	98	108	112	117	95	112	121	127	136	152
$10,001-$12,000	134	153	157	164	115	130	135	142	112	125	130	135	107	125	136	144	153	170
$12,001-$14,000	150	173	178	185	129	147	153	160	126	141	146	151	119	136	151	159	169	187
$14,001-$16,000	166	192	198	206	143	163	170	177	139	156	162	167	130	147	164	173	184	202
$16,001-$18,000	181	210	218	225	156	178	186	193	151	171	177	183	140	157	176	187	198	217
$18,001-$20,000	196	228	236	244	169	193	202	209	163	185	192	198	150	167	188	200	212	231
$20,001-$22,000	210	245	255	262	181	207	217	224	175	199	206	212	159	176	200	213	225	244
$22,001-$24,000	224	261	273	280	193	221	232	239	186	213	220	226	168	185	211	225	237	257
$24,001-$26,000	237	277	290	298	205	235	247	254	197	226	234	239	177	193	222	236	249	269
$26,001-$28,000	250	293	307	315	216	249	261	268	208	239	247	252	186	201	232	247	261	281
$28,001-$30,000	263	309	324	332	227	262	275	282	219	251	260	265	194	209	242	258	273	293
$30,001-$32,000	276	324	340	348	238	275	289	296	229	263	273	278	202	216	252	268	284	304
$32,001-$34,000	288	339	357	364	249	288	302	309	239	275	285	291	210	223	261	280	294	315
$34,001-$36,000	300	354	373	380	259	300	315	322	249	287	298	303	218	230	270	290	304	326
$36,001-$38,000	312	368	389	396	269	312	328	335	259	299	310	315	226	237	279	300	314	336
$38,001-$40,000	324	382	404	411	279	324	341	348	268	310	322	326	233	244	288	310	324	346
$40,001-$100,000 (See Step 3B)	16	19	20	21	14	16	17	17	13	16	16	16	12	12	14	16	16	17

[1] Local sales taxes are included. Taxpayers not paying local sales taxes (Burke County) should use 75 percent of the table amount allowed.

[2] 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. Otherwise add a proportionate amount (see footnote 1).

[3] Local ½ percent sales taxes are included. If the 3/10's of 1 percent sales tax for public transportation is paid all year add 6 percent to the table amount. Otherwise add a proportionate amount (see footnote 1).

[4] Sales tax paid on purchases of natural gas or electricity (May through October) can be added to the table amounts.

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. Please use a local city number **only** *if it is not a long-distance call for you. Otherwise, use the general toll-free number given.*

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. If we do make an error, you are still responsible for the payment of the correct tax.

To make sure that IRS employees give courteous responses and correct information to taxpayers, a second IRS employee sometimes listens in on telephone calls. No record is kept of any taxpayer's name, address, or social security number.

If you find it necessary to write instead of calling, please address your letter to your IRS District Director for a prompt reply.

Alabama
Birmingham, 252–1155
Huntsville, 539–2751
Montgomery, 264–8441
Elsewhere in Alabama,
1–800–292–6300

Alaska
Anchorage, 276–1040
Elsewhere in Alaska, call operator and ask for Zenith 3700

Arizona
Phoenix, 257–1233
Tucson, 882–4181
Elsewhere in Arizona, 1–800–352–6911

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
Denver, 825–7041
Elsewhere in Colorado,
1–800–332–2060

Connecticut
Call 1–800–343–9000

Delaware
Wilmington, 573–6400
Elsewhere in Delaware,
1–800–292–9575

District of Columbia
Call 488–3100

Florida
Fort Lauderdale, 522–0784
Jacksonville, 354–1760
Miami, 358–5072
Orlando, 422–2550
St. Petersburg, 823–7459
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, 1–800–632–5990

Illinois
Chicago, 435–1040
Elsewhere in Illinois, 800–972–5400

Indiana
Evansville, 424–6481
Fort Wayne, 426–8300
Gary, 938–0560
Hammond, 938–0560
Indianapolis, 269–5477
South Bend, 232–3981
Elsewhere in Indiana, 1–800–382–9740

Iowa
Des Moines, 284–4850
Elsewhere in Iowa, 800–362–2600

Kansas
Wichita, 263–2161
Elsewhere in Kansas, 1–800–362–2190

Kentucky
Lexington, 255–2333
Louisville, 584–1361
Northern Kentucky (Covington dialing area), 628–0055
Elsewhere in Kentucky,
1–800–428–9100

Louisiana
New Orleans, 581–2440
Elsewhere in Louisiana,
1–800–362–6900

Maine
Augusta, 622–7101
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
Elsewhere in Massachusetts,
1–800–392–6288

Michigan
Ann Arbor, 769–9850
Detroit, 237–0800
Flint, 767–8830
Grand Rapids, 774–8300
Mount Clemens, 469–4200
Pontiac, 858–2530
Elsewhere in area code 313, call
1–800–462–0830
Elsewhere in area codes 517, 616, and 906, call 1–800–482–0670

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
St. Louis, 342–1040
Elsewhere in Missouri, 800–392–4200

Montana
Helena, 443–2320
Elsewhere in Montana,
1–800–332–2275

Nebraska
Omaha, 422–1500
Elsewhere in Nebraska, 800–642–9960

Nevada
Las Vegas, 385–6291
Reno, 784–5521
Elsewhere in Nevada, 1–800–492–6552

New Hampshire
Portsmouth, 436–8810
Elsewhere in New Hampshire,
1–800–582–7200

New Jersey
Camden, 966–7333
Hackensack, 646–1919
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)
Call 1–800–343–9000

Brooklyn District
Brooklyn, 596–3770
Nassau, 294–3600
Queens, 596–3770
Suffolk, 724–5000

Buffalo District
(Central and Western New York)
Buffalo, 855–3955
Rochester, 263–6770
Syracuse, 425–8111
Elsewhere in Central and Western New York, 1–800–462–1560

Manhattan District
Bronx, 732–0100
Manhattan, 732–0100
Rockland County, 352–8900
Staten Island, 732–0100
Westchester County, 997–1510

North Carolina
Charlotte, 372–7750
Greensboro, 274–3711
Raleigh, 828–6278
Elsewhere in North Carolina,
1–800–822–8800

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,
1–800–362–9050

Cincinnati District
Cincinnati, 621–6281
Columbus, 228–0520
Dayton, 228–0557
Elsewhere in Southern Ohio,
1–800–582–1700

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, 1–800–452–1980

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
Providence, 274–1040
Elsewhere in Rhode Island,
1–800–662–5055

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, 756–3010
Knoxville, 637–0190
Memphis, 522–1250
Nashville, 259–4601
Elsewhere in Tennessee,
1–800–342–8420

Texas
Austin, 472–1974
Corpus Christi, 888–9431
Dallas, 742–2440
El Paso, 532–6116
Ft. Worth, 335–1370
Houston, 965–0440
San Antonio, 229–1700
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
Chesapeake, 461–3770
Norfolk, 461–3770
Portsmouth, 461–3770
Richmond, 649–2361
Virginia Beach, 461–3770
Elsewhere in Virginia,
1–800–552–9500

Washington
Everett, 259–0861
Seattle, 442–1040
Spokane, 456–8350
Tacoma, 383–2021
Elsewhere in Washington,
1–800–732–1040

West Virginia
Charleston, 345–2210
Huntington, 523–0213
Parkersburg, 485–1601
Wheeling, 233–4210
Elsewhere in West Virginia,
1–800–543–7200

Wisconsin
Milwaukee, 271–3780
Elsewhere in Wisconsin, 800–452–9100

Wyoming
Call 1–800–525–6060

Telephone Assistance Services for Deaf/Hearing Impaired Taxpayers Who Have Access to TV/Telephone—TTY Equipment.
Hours of Operation
8:30 A.M. to 6:45 P.M. EST
Indiana residents, 1–800–382–4059
Elsewhere in U.S., including Alaska, Hawaii, Virgin Islands and Puerto Rico, 1–800–428–4732

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 most Internal Revenue Service offices, at many banks and post offices, or by using the order blank on page 47.

Schedule A for itemized deductions

Schedule B for interest income if more than $400 or if from All-Savers Certificates, for dividends and other distributions on stock 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 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

These forms are available only at Internal Revenue Service offices:

Form 1040–ES to make estimated tax payments

Form 2106, Employee Business Expenses

Form 2119, Sale or Exchange of Principal Residence

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 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 4562, Depreciation

Form 4684, Casualties and Thefts

Form 4726, Maximum Tax on Personal Service Income

Form 4797, Supplemental Schedule of Gains and Losses

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 5695, Residential Energy Credit

Form 6251, Alternative Minimum Tax Computation

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
463 Travel, Entertainment, and Gift Expenses
501 Exemptions
502 Medical and Dental Expenses
503 Child and Disabled Dependent Care
504 Tax Information for Divorced or Separated Individuals
505 Tax Withholding and Estimated Tax
506 Income Averaging
521 Moving Expenses
522 Disability Payments
523 Tax Information on Selling Your Home
524 Credit for the Elderly
526 Charitable Contributions
527 Rental Property
529 Miscellaneous Deductions
530 Tax Information for Homeowners
545 Interest Expense
552 Recordkeeping Requirements and a List of Tax Publications
553 Highlights of 1981 Tax Changes
554 Tax Benefits for Older Americans
903 Energy Credits for Individuals

Other publications and forms referred to in the instructions are available without cost from any District Director.

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 30370
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 30370
Georgia—Caller No. 848, Atlanta, GA 30370
Hawaii—P.O. Box 12626, Fresno, CA 93778
Idaho—P.O. Box 12626, Fresno, CA 93778
Illinois—6000 Manchester Trafficway Terrace, Kansas City, MO 64130
Indiana—P.O. Box 636, Florence, KY 41042
Iowa—6000 Manchester Trafficway Terrace, Kansas City, MO 64130
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—6000 Manchester Trafficway Terrace, Kansas City, MO 64130
Mississippi—Caller No. 848, Atlanta, GA 30370
Missouri—6000 Manchester Trafficway Terrace, Kansas City, MO 64130
Montana—P.O. Box 12626, Fresno, CA 93778
Nebraska—6000 Manchester Trafficway Terrace, Kansas City, MO 64130
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 30370
North Dakota—6000 Manchester Trafficway Terrace, Kansas City, MO 64130
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 30370
South Dakota—6000 Manchester Trafficway Terrace, Kansas City, MO 64130
Tennessee—Caller No. 848, Atlanta, GA 30370
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—6000 Manchester Trafficway Terrace, Kansas City, MO 64130
Wyoming—P.O. Box 2924, Austin, TX 78769

Foreign Addresses—Taxpayers with mailing addresses in foreign countries should send this order blank to either: Forms Distribution Center, Caller No. 848, Atlanta, GA 30370 or Forms Distribution Center, P.O. Box 12626, Fresno, CA 93778, whichever is closer. Send letter requests for other forms and publications to: Director, Office of International Operations, Internal Revenue Service, Washington, DC 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 forms and publications listed here are available at no cost. We will send you 2 copies of each form and 1 copy of each set of instructions or 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. To help reduce waste, please order only the forms and publications you think you will need to prepare your return. Attach a separate sheet of paper listing the additional forms and publications you may need which are not listed on the order blank. Be sure to allow 10 days to receive your order.

Circle desired Forms & Publications			2441	4726	Pub. 334	Pub. 522	Pub. 530
			3468	4797	Pub. 463	Pub. 523	Pub. 545
1040	Schedule D (1040)	1040-ES (1982)	3468 Instructions	4797 Instructions	Pub. 501	Pub. 524	Pub. 552
Instructions for 1040 & Schedules	Schedule E (1040)	2106	3903	4835	Pub. 502	Pub. 526	Pub. 553
1040A	Schedule F (1040)	2119	4136	4868	Pub. 503	Pub. 527	Pub. 554
1040A Instructions	Schedule G (1040)	2120	4562	5695	Pub. 504	Pub. 529	Pub. 903
Schedules A & B (1040)	Schedules R & RP (1040)	2210	4562 Instructions	6251	Pub. 506		
Schedule C (1040)	Schedule SE (1040)	2440	4684	Pub. 17	Pub. 521		

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U.S. GOVERNMENT PRINTING OFFICE : 1981 O - 343-403

DETACH AT THIS LINE

Do not use the envelope we furnished you in your income tax package because 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** **1981** (0) OMB No. 1545-0085

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 ▶ | Spouse's occupation ▶

Presidential Election Campaign ▶ Do you want $1 to go to this 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.*

For Privacy Act and Paperwork Reduction Act Notice, see page 23 of Instructions

Filing Status Check Only One Box.

1 ☐ Single
2 ☐ Married filing joint return (even if only one had income)
3 ☐ Married filing separate return. Enter spouse's social security no. above and full name here ▶
4 ☐ Head of household (with qualifying person). (See page 8 of Instructions.) If he or she is your unmarried child, enter child's name ▶

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 ▶

Enter number of boxes checked on 5a and b ▶
Enter number of children listed on 5c ▶
Enter number of other dependents ▶
Add numbers entered in boxes above ▶

d Other dependents: (1) Name	(2) Relationship	(3) Number of months lived in your home.	(4) Did dependent have income of $1,000 or more?	(5) Did you provide more than one-half of dependent's support?

6 Total number of exemptions claimed . . . . . .

Please Attach Copy B of Forms W-2 Here

7 Wages, salaries, tips, etc. *(Attach Forms W-2. See page 10 of Instructions)* 7
8a Interest income . . *(Complete page 2 if over $400 or you have any All-Savers Interest)* 8a
b Dividends . . . . . *(Complete page 2 if over $400)* 8b
c Total *(add lines 8a and 8b)* 8c
d Exclusion *(See page 11 of Instructions)* 8d
e Subtract line 8d from line 8c *(but not less than zero)* 8e
9a Unemployment compensation (insurance). Total received from Form(s) 1099-UC
b Taxable amount, if any, from worksheet on page 12 of Instructions 9b
10 Adjusted gross income *(add lines 7, 8e, and 9b). If under $10,000, see page 13 of Instructions on "Earned Income Credit"* 10
11 Multiply $1,000 by the total number of exemptions claimed on line 6 11
12 Taxable income *(subtract line 11 from line 10)* 12
13a Credit for contributions to candidates for public office. *(See page 13 of Instructions)* 13a

IF YOU WANT IRS TO FIGURE YOUR TAX, PLEASE STOP HERE AND SIGN BELOW.

b Total Federal income tax withheld *(If line 7 is more than $29,700, see page 13 of Instructions)* 13b
c Earned income credit *(from page 14 of Instructions)* 13c
14 Total *(add lines 13a, b, and c)* 14
15a Tax on the amount on line 12. *(See page 15 of Instructions; then find your tax in the Tax Table on pages 17–22)* 15a
b Advance earned income credit (EIC) *(from Form W-2)* . . 15b
16 Total *(add lines 15a and 15b)* 16
17 If line 14 is larger than line 16, enter amount to be **REFUNDED TO YOU** . . . . . ▶ 17
18 If line 16 is larger than line 14, enter **BALANCE DUE.** Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number and "1981 Form 1040A" on it. ▶ 18

Attach Payment 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 Use Only

Preparer's signature ▶ | Date | Check if self-employed ▶ ☐ | Preparer's social security no.

Firm's name (or yours, if self-employed) and address ▶ | E.I. No. ▶ | ZIP code ▶

CAUTION: You may **NOT** file Form 1040A (you must file Form 1040 instead) if any of the following apply to you:

- You could be claimed as a dependent on your parents' return AND had interest, dividends, or other unearned income of $1,000 or more.
- You had a foreign financial account or were a grantor of, or transferor to, a foreign trust.
- You received interest or dividends as a nominee (in your name) for someone else.
- You received or paid accrued interest on securities transferred between interest payment dates.
- You received any capital gain distributions.

Note: *You may also be required to file Form 1040 for other reasons. See pages 4 and 5 of Instructions.*

Part I Interest Income

If you received more than $400 in interest or you received any interest from All-Savers Certificates, you must complete Part I and list the names of the payers and the amounts of the interest on the lines below. See page 10 of the Instructions for what interest to report.

Name of payer	Amount
1a Interest income (other than qualifying interest from All-Savers Certificates).	
1b Total. Add above amounts	
1c Qualifying interest from All-Savers Certificates. (List payers and amounts even if $400 or less.) See page 11 of Instructions.	
1d Total	
1e Exclusion (See page 11 of Instructions) . .	
1f Subtract line 1e from line 1d. **Caution:** *No part of the amount on line 1f may be excluded on Form 1040A, line 8d*	
2 **Total interest income (add lines 1b and 1f).** Enter here and on Form 1040A, line 8a	

Part II Dividend Income

If you received more than $400 in ordinary dividends and nontaxable distributions, list the names of the payers and the amounts of the dividends on the lines below. Be sure to include any nontaxable distributions on these lines. They will be deducted on line 5 below. See page 10 of the Instructions for a definition of ordinary dividends and nontaxable distributions.

Name of payer	Amount
3	
4 Total. Add above amounts	
5 Nontaxable distributions (See Instructions for adjustment to basis)	
6 **Total dividend income (subtract line 5 from line 4).** Enter here and on Form 1040A, line 8b	

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1981 Instructions for preparing Form 1040A

Department of the Treasury / Internal Revenue Service

From the Commissioner

Here is the information you need to prepare Form 1040A. More taxpayers should be able to file Form 1040A this year. We have provided space on the back for taxpayers to report more than $400 of interest and more than $400 of dividends. Also, we have expanded the tax table so that it can be used by taxpayers with taxable incomes up to $50,000. Check "Form 1040A or Form 1040?" on pages 4 and 5 of the instructions to see which form you should use this year.

We have made some changes to the form this year because of recent tax legislation and to permit more taxpayers to use Form 1040A. However, most of the lines on the front of the Form 1040A are the same as last year. Major changes are explained on page 2 under "Changes for 1981."

Be sure to report your taxable income from all sources. In fairness to the vast majority of taxpayers who report all their income, we make every effort to identify others who underreport.

If you need help completing your return, call us at the number listed for your area on page 24 or 25. If you have suggestions for improving the forms or instructions, please write and let us know.

After completing your return, check to make sure it is correct, sign it, and mail it early. If you owe tax, please include payment of the full amount with your return. Be sure to keep a copy of your return for your records.

Thank you for your cooperation.

Roscoe L. Egger, Jr.
Commissioner of Internal Revenue

Changes for 1981

New Rate Reduction Credit

Your 1981 tax has been reduced by a new one-year credit. The rate reduction credit has been built into the Tax Table for you.

Tax Table Changes

Generally, all filers with taxable incomes of less than $50,000 must use the recently expanded Tax Table. See the instructions for **Figuring Your Income Tax** on page 15 for more details.

Also, the built-in deduction for exemptions has been removed from the 1981 Tax Table. Instead, the deduction for exemptions is now shown on line 11 of the 1981 Form 1040A and is then subtracted to arrive at taxable income. You then compute your tax from the Tax Table using this taxable income figure. This change enables us to provide you with one tax table instead of four. Keep this change in mind if you want to compare this year's tax table with last year's tax tables.

Form 1040A Interest and Dividend Ceiling Removed

If you filed Form 1040 last year only because your interest or dividend income was over $400, you may be able to use Form 1040A this year. See **Form 1040A or Form 1040?** instructions on page 4 for more details.

New Exclusion for Interest and Dividend Income

Generally, you can now exclude up to $200 ($400 if married and filing a joint return) of qualifying interest and dividend income. See the instructions for line 8d on page 11 for more details.

New Exclusion for Qualified Interest from All-Savers Certificates

You are entitled to a lifetime exclusion of up to $1,000 ($2,000 if married filing a joint return) of qualifying interest from All-Savers Certificates. Claim this exclusion on page 2 of Form 1040A. Please see the instructions on page 11 for more details.

Important Reminders for 1981

Estimated Tax Payments by Retirees

If you are retired now or plan to retire in 1982, you may have to make estimated tax payments on Form 1040–ES. Or, you may choose to have income tax withheld from your pension or annuity by giving the payer **Form W–4P**. If you do not pay enough estimated tax or have enough tax withheld, you may be charged a penalty. For more details, see **Publication 505,** Tax Withholding and Estimated Tax.

Do You Want More or Less Income Tax Withheld in 1982?

If the refund you receive is large, you may want to decrease your withholding for 1982. If you are a working married couple, or had two or more jobs, or had income not subject to withholding, you may need to have more tax withheld to avoid owing IRS a large amount. See **Income Tax Withholding for 1982** on page 16 for more details.

Could You Pay Less Tax By Income Averaging?

If there has been a large increase in your income this year, you may be able to pay less tax by using the income averaging method to figure your tax. If you can use income averaging, you must file **Form 1040.** To see if you qualify, please get Schedule G (Form 1040).

Divorced Persons—Property Settlement

If you transfer assets to your spouse as part of a property settlement because of divorce, you may have a taxable gain. If you transfer business or investment property, you may have a taxable gain or a deductible loss. Please get **Publication 504,** Tax Information for Divorced or Separated Individuals, for details.

Who Must File a Tax Return

Your income and your filing status generally determine whether you must file a tax return.

You must file a return for 1981, even if you owe no tax:	And your income was at least:
If you were **single** (this also means legally separated, divorced, or married with a dependent child and living apart from your spouse for all of 1981) and:	
Under 65	**$3,300**
65 or over	**4,300**
If you were **married filing a joint return** and were living with your spouse at the end of 1981 (or on the date your spouse died), and:	
Both were under 65	**5,400**
One was 65 or over	**6,400**
Both were 65 or over	**7,400**
If you were **married filing a separate return** or married but were not living with your spouse at the end of 1981	**1,000**
If you could be **claimed as a dependent** on your parents' return, and had taxable dividends, interest, or other unearned income of $1,000 or more	**1,000**
If you were a **qualifying widow(er)** with a dependent child and:	
Under 65	**4,400**
65 or over	**5,400**
(A qualifying widow(er) who is required to file MUST use Form 1040.)	
If you were allowed to **exclude income** from sources within U.S. possessions	**1,000**

You must file a tax return for 1981 if you were **self-employed** and your net earnings from this work were at least **$400.**

Even if your income is **less** than the amounts shown, you **must file a tax return:**

- If you **received any advance earned income credit (EIC) payments** from your employer during 1981.
- If you **owe any taxes,** such as FICA (Social Security) on tips you did not report to your employer during 1981.

These rules apply to all U.S. citizens and resident aliens. They also apply to those nonresident aliens who are married to citizens or residents of the United States at the end of 1981 and file a joint return as discussed on page 8.

Different rules apply if you were a nonresident alien at any time during 1981 (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,** U.S. Tax Guide for Aliens.

Who Should File a Tax Return

Even if you do not have to file a tax return, you should do so if **Federal income tax was withheld** from your pay, or if you can take the **earned income credit.** If either of these apply, you may be able to get money back from the government.

When to File Your Tax Return

You should file as soon as you can after January 1, but not later than **April 15, 1982.** If you file late, you may have to pay penalties and interest. Please see the instructions for **Penalties and Interest** on page 16.

Where to File

Please use the addressed envelope that came with your return. 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. **No street address is needed.**

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
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
A.P.O. or F.P.O. address of:
Miami—Atlanta, GA 31101
New York—Holtsville, NY 00501
San Francisco—Fresno, CA 93888
Seattle—Ogden, UT 84201
Foreign country: *U.S. citizens and those excluding income under section 911 or 931, or claiming deductions under section 913*—Philadelphia, PA 19255

Form 1040A or Form 1040?

You Should Be Able to Use Form 1040A if:

- You had **only** wages, salaries, tips, interest, dividends, and unemployment compensation.

Note: *If you had more than $400 in interest income or more than $400 in dividends, you may still file Form 1040A, provided you are not required to file Form 1040 instead for any of the reasons listed below under "You Must Use Form 1040 if . . ."*

- Your taxable income (adjusted gross income less personal exemptions) is less than $50,000.
- You do not itemize your deductions.
- You do not claim adjustments to income.
- You do not claim credits other than the Earned Income Credit or the Political Contributions Credit.

You may WANT TO use Form 1040 and you may pay less tax if you can:

- Itemize your deductions.
- Claim adjustments to income.
- Claim credits you can't claim on Form 1040A.

You may HAVE TO use Form 1040 because of:

- The amount or kind of income you receive.
- Your filing status.
- Forms or schedules you file, or other taxes that can be reported only on Form 1040.

You Must Use Form 1040 if:

Amount of Income

- Your taxable income is $50,000 or more.
- Any of the following situations apply to you:

a. You received interest or dividends as a nominee (that is, in your name) for someone else,

b. You received or paid accrued interest on securities transferred between interest payment dates, or

c. You received any capital gain distributions

- You are required to complete Part III of Schedule B (Form 1040) because:

a. 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, OR

b. You were a grantor of, or a transferor to, a foreign trust that existed during 1981.

Kinds of Income

You had income other than wages, salaries, tips, interest, dividends, and unemployment compensation, such as:

- Bartering income (fair market value of goods or services you received in return for your goods or services).
- Income from self-employment (including farming).
- Gain from the sale of your home or other property, or capital gain distributions.
- Gain from the sale or exchange (including barter) of coins, gold, silver, gems, etc.
- Pensions or annuities, including lump-sum distributions.
- Alimony.

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 8 under **Married Persons Who Live Apart (and Abandoned Spouses).**
- You can be claimed as a dependent on your parents' return and had interest, dividends, or other unearned income of $1,000 or more.
- You are a qualifying widow(er) with a dependent child. See the filing status instructions for Box 2 under **Qualifying Widow(er) with Dependent Child** on page 7 to see if you can qualify for this filing status. This filing status lets you use the lower tax rates.
- You were a nonresident alien during any part of 1981 and do not file a joint return. You may have to file **Form 1040NR.**
- At the end of 1981 you were married to a nonresident alien or dual status alien 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 8 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 that are more than 3% of your adjusted gross income.
- Interest on loans and mortgages.
- State, local, and real estate taxes.
- Gifts to churches, charities (such as the Cancer Society, Red Cross, United Way), and similar organizations.
- Union dues and safety helmets, tools, professional journals, or other materials used in your job.
- Net personal casualty or theft loss that is more than $100.

Here Is a Test to Help You Decide Whether to Itemize

You should itemize if your deductions are more than:

- $3,400 and you are Married filing a joint return, or a Qualifying widow(er) with a dependent child.
- $1,700 and you are Married filing a separate return.
- $2,300 and you are either Single or a Head of household.

You Must Use Form 1040 If:—Cont'd

Other Forms

You file any of these forms:

- Form 1040–ES, Declaration of Estimated Tax for Individuals, for 1981 (or if you want to apply any part of your 1981 overpayment to estimated tax for 1982).
- Schedule G (Form 1040), Income Averaging.
- Form 2119, Sale or Exchange of Principal Residence.
- Form 2210, Underpayment of Estimated Tax by Individuals.
- Form 2555, Deduction from, or Exclusion of, Income Earned Abroad.
- Form 4563, Exclusion of Income from Sources in United States Possessions.
- Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return.

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).
- Tax on self-employment income (Schedule SE).

Adjustments to Income

You claim adjustments to income. Examples are:

- Moving expenses due to a change in jobs (Form 3903 or Form 3903F).
- Employee business expenses such as travel (Form 2106).
- Payments to an individual retirement arrangement (IRA) or Keogh plan.
- Interest penalty on early withdrawal of savings.
- Alimony paid.
- Disability income exclusion (Form 2440).
- Repayment of Sub-pay under the Trade Act of 1974.

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 public (Federal, State, etc.) retirement plan (Schedules R and RP).
- Credit for child and dependent care expenses (Form 2441).
- Investment credit (Form 3468).
- Credit for residential energy saving items (Form 5695).
- Foreign tax credit (Form 1116).
- WIN credit (Form 4874).
- Jobs credit (Form 5884).
- Credit for Federal tax on gasoline, special fuels, and lubricating oil (Form 4136).
- Credit or refund for Federal tax on gasoline, diesel fuel, and special fuels used in qualified taxicabs (Form 4136–T).
- Credit for taxes paid by a regulated investment company (Form 2439).
- Overpaid windfall profit tax (Form 6249 or 6249–A).
- Credit for alcohol used as fuel (Form 6478).
- Credit for increasing research activities (Form 6765).

Form **1040A** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **1981** OMB No. 1545-0085

Use IRS label. Otherwise, please print or type.

Your first name and initial (if joint return, also give spouse's name and initial): John T. + Mary — Last name: Brown — Your social security number: 516 04 1492

Present home address (Number and street, including apartment number, or rural route): 885 Scott Street (1) — Spouse's social security no.: 575 10 1778

City, town or post office, State and ZIP code: Hometown, Maryland 01234 — Your occupation ▶ Clerk — Spouse's occupation ▶ Homemaker

Presidential Election Campaign ▶ Do you want $1 to go to this fund? (2) ✓ 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.

For Privacy Act and Paperwork Reduction Act Notice, see page 23 of Instructions

Filing Status Check Only One Box. (3)
1 ___ Single
2 ✓ Married filing joint return (even if only one had income)
3 ___ Married filing separate return. Enter spouse's social security no. above and full name here ▶
4 ___ Head of household (with qualifying person). (See page 8 of Instructions.) If he or she is your unmarried child, enter child's name ▶

Exemptions Always check the box labeled Yourself. Check other boxes if they apply. (4)
5a ✓ Yourself ___ 65 or over ___ Blind
b ✓ Spouse ___ 65 or over ___ Blind
c First names of your dependent children who lived with you ▶ James
d Other dependents: (1) Name (2) Relationship (3) Number of months lived in your home (4) Did dependent have income of $1,000 or more? (5) Did you provide more than one-half of dependent's support?
6 Total number of exemptions claimed

Enter number of boxes checked on 5a and b ▶ 2
Enter number of children listed on 5c ▶ 1
Enter number of other dependents ▶
Add numbers entered in boxes above ▶ 3

SAMPLE

"Repayment" 300.00

Please Attach Copy B of Forms W-2 Here

7	Wages, salaries, tips, etc. (Attach Forms W–2. See page 10 of Instructions)		7 (5)	9,080 00
8a	Interest income (Complete page 2 if over $400 or you have any All-Savers interest)	8a 350 00		
b	Dividends (Complete page 2 if over $400)	8b 150 00		
c	Total (add lines 8a and 8b)	8c 500 00		
d	Exclusion (See page 11 of Instructions)	8d 400 00		
e	Subtract line 8d from line 8c (but not less than zero)		8e (6)	100 00
9a	Unemployment compensation (insurance). Total received from Form(s) 1099-G 3,000 00			
b	Taxable amount, if any, from worksheet on page 12 of Instructions (7)		9b	–0–
10	Adjusted gross income (add lines 7, 8e, and 9b). If under $10,000, see page 13 of Instructions on "Earned Income Credit"		10 (8)	9,180 00
11	Multiply $1,000 by the total number of exemptions claimed on line 6 (9)		11	3,000 00
12	Taxable income (subtract line 11 from line 10)		12 (10)	6,180 00
13a	Credit for contributions to candidates for public office. (See page 13 of Instructions) (12)	13a (11)		
	IF YOU WANT IRS TO FIGURE YOUR TAX, PLEASE STOP HERE AND SIGN BELOW.			
b	Total Federal income tax withheld (If line 7 is more than $29,700, see page 13 of Instructions) (14)	13b (13) 462 00		
c	Earned income credit (from page 14 of Instructions)	13c 103 00		
14	Total (add lines 13a, b, and c)		14	565 00
15a	Tax on the amount on line 12. (See page 15 of Instructions; then find your tax in the Tax Table on pages 17–22)	15a (15) 397 00		
b	Advance earned income credit (EIC) (from Form W–2)	15b (16) 58 00		
16	Total (add lines 15a and 15b)		16	455 00
17	If line 14 is larger than line 16, enter amount to be REFUNDED TO YOU (17) ▶		17	110 00
18	If line 16 is larger than line 14, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number and "1981 Form 1040A" on it. ▶		18 (18)	

Attach Payment 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.

▶ John T. Brown (19) 2/15/82 ▶ Mary Brown 2/15/82
Your signature — Date — Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Paid Preparer's Use Only Preparer's signature ▶ — Date — Check if self-employed ▶ ☐ — Preparer's social security no.
Firm's name (or yours, if self-employed) and address ▶ — E.I. No. ▶ — ZIP code ▶

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.)

① Name, Address, and Social Security Number

Please use the mailing label from the tax forms booklet we sent you. If there is an error in your name, address, or social security number, mark through it and correct it on the label. Show your apartment number if you have one. Using the label helps us identify your account, saves processing time, and speeds refunds. If you did not receive a booklet with a label, print or type your name, address, and social security 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 have changed your name because of marriage, divorce, etc., make sure you immediately notify the Social Security Administration (SSA) so the name on your tax return is the same name SSA has on its records. This may prevent delays in issuing your refund.

On a joint return, show the social security numbers in the same order that you show your first names. Correct the label if necessary. If you file a joint return and have different last names, please separate them with an "and." For example: "John Brown and Mary Smith."

If your spouse is a nonresident alien, has no income, and does not have a social security number, please write "NRA" in the block for your spouse's social security number.

If you do not have a social security number, you should get Form SS–5 from an SSA office. File it with your local SSA office early enough to get your number before April 15. 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 occupation (and that of your spouse, for a joint return) in the space in the upper right corner just below the social security number blocks.

② Presidential Election Campaign Fund

This fund was established by Congress to support public financing of Presidential election campaigns. You may have $1 go to the fund by checking the **Yes** box. On a joint return, both of you may choose to have $1 go to the 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 13a.

③ Boxes 1 through 4

Filing Status

Were You Single or Married?

Check only one box. Your tax rate depends on the box you check.

Filing Status Box 1

Single

This filing status applies if, on December 31, 1981, you were one of the following:

- Not married;
- Separated from your spouse either by divorce or separate maintenance decree (You must follow State law to determine if you are divorced or legally separated.);
- A widow or widower (However, if your spouse died in 1981, or your spouse died in 1979 or 1980 and you have a dependent child, see the instructions for Box 2 under Qualifying widow(er) with dependent child. You may be able to file a joint return or file Form 1040 as a Qualifying widow(er) with dependent child); OR
- Married, not filing 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 of you 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 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.

Note: *If you are in doubt about whether to file a joint return or separate returns, figure your tax both ways before deciding. If you want us to figure your tax for you (see page 13 for more details), we will do it the way that gives you the smaller tax.*

Widow or Widower

If your spouse died in 1981, and you did not remarry in 1981, or your spouse died in 1982 before filing a return for 1981, you can file a joint return. For more details on how to file the joint return, see the instructions for **Death of Taxpayer** on page 15.

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)** on page 8. If you can, you should check Box 1 for Single or, if you qualify, Box 4 for Head of household.

Qualifying Widow(er) with Dependent Child

If your spouse died in 1979 or 1980 and you did not remarry before the end of 1981, you can file as a Qualifying widow(er) with dependent child if you

meet certain tests. (This filing status lets you use joint tax rates to lower your tax.) However, you must file Form 1040 to use this filing status.

You can use this filing status if you meet tests **a**, **b**, and **c** below:

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.

Special Rule for Nonresident Aliens

You may file a joint return with your spouse if, at the end of 1981, you were a nonresident alien and married to a citizen or resident of the United States. You and your spouse must also agree to be taxed on your combined worldwide income. For more details, please get **Publication 519**, U.S. Tax Guide for Aliens.

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 wants 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 you file a separate return, enter your spouse's full name in the space after Box 3 and your spouse's social security number in the block provided. 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.) However, see the rules for **Married Persons Who Live Apart (and Abandoned Spouses)** on this page.

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. However, new rules apply for 1981 if:

- You and your spouse lived apart all year;
- You do not file a joint return; and
- No part of the community income earned by you or your spouse is transferred to the other spouse before the end of the calendar year.

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 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 1981;
c. Your spouse did not live with you at any time during 1981; and
d. For over 6 months of 1981, your home was the principal residence of your child or stepchild **whom you can claim as a dependent.**

You should check Box 4 for Head of household if your home in test **d**, above, was the dependent child's principal residence for ALL of 1981. The tax rates for Head of household are even lower than the rates for Single.

Filing Status Box 4

Head of Household

There are special tax rates for a person who can meet the tests for 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, 1981, you were unmarried (including certain married persons who live apart or are legally separated) and meet test **a** or **b** below:

a. You paid more than half the cost of keeping up a home that was the principal residence of your father or mother whom you can claim as a dependent. Your parent did not have to live with you. But you must be able to claim your parent as your dependent without using the rules on page 10 for **Dependent Supported by Two or More Taxpayers.**

OR

b. You paid more than half the cost of keeping up the home you lived in, and one of the following also lived in your home all year (except for temporary absences for vacation, school, etc.):

1. Your **unmarried** child, grandchild, foster child, or stepchild. This person did not have to be your dependent.

Note: *If you are filing as Head of household because of an unmarried child, grandchild, foster child, or stepchild who is not your dependent, enter that person's name in the space provided on line 4. Enter only one name. If any other person (such as a dependent child) qualifies you for Head of household, no entry is needed on line 4.*

2. Your **married** child, grandchild, foster child, or stepchild 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 10 for **Dependent Supported by Two or More Taxpayers.**

3. 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 10 for **Dependent Supported by Two or More Taxpayers.**

Grandparent	*Stepfather*	*Son-in-law or, if related by blood:*
Brother	*Mother-in-law*	*Uncle*
Sister	*Father in-law*	*Aunt*
Stepbrother	*Brother-in-law*	*Nephew*
Stepsister	*Sister-in-law*	*Niece*
Stepmother	*Daughter-in-law*	

Note: *If you received payments under the Aid to Families with Dependent Children (AFDC) program and used them to pay part of the cost of keeping up this home, you may not count these amounts as furnished by you.*

④ Lines 5a through 6 Exemptions

Line 5a Boxes For Yourself

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.

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1982, you can take the extra exemption for age for 1981.

Proof of Blindness

If you are completely blind, attach a statement to this effect. In cases of partial blindness, you must attach to your return each year a certified statement from an eye physician or registered optometrist that:

a. You cannot see over 20/200 in the better eye with glasses, OR

b. Your field of vision is not more than 20 degrees.

If this eye condition will never improve beyond the standards in a or b, you may attach a certified opinion to this effect from an examining eye physician. You must attach this certification to your return only once. In later years just include a statement referring to it.

Line 5b 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 taxable income, and was not the dependent of someone else.

Your spouse's exemptions are like your own. Take one exemption for your spouse who is neither blind nor 65 or over. Take two exemptions for your spouse who is blind or 65 or over. Take three exemptions for your spouse who is blind and 65 or over.

If at the end of 1981, 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 1981, and you did not remarry before the end of 1981, 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 15.*

Lines 5c and 5d Boxes Children and Other Dependents

Enter on line 5c the first names of your dependent children who lived with you. Enter on line 5d the full names and other information for your other dependents including your dependent children who did **not** live with you.

Each person you claim as a dependent has to meet tests a through e below:

a. Income

The dependent received less than $1,000 gross income. (This test does not have to be met for your child who was under 19 at the end of the year, or a full-time student at least 5 months of the year. *Please see the instructions for* **Student Dependent** *on page 10.)*

Note: *Gross income does not include nontaxable benefits such as social security or welfare benefits.*

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 10 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.

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, social security benefits, gifts, savings, welfare benefits, etc.). If your child was a student, do not include amounts he or she received as scholarships.

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.

If you care for a foster child see **Publication 501,** Exemptions, for special rules that apply.

c. Married Dependent

The dependent did not file a joint return with his or her spouse.

Note: *However, if neither the dependent nor the dependent's spouse is required to file, but they file a joint return to get a refund of tax withheld, you may claim him or her if the other four tests are met.*

d. Citizenship or Residence

The dependent was a citizen or resident of the United States, 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	Daughter-in-law
Stepchild	Sister	Stepfather	Son-in-law
Mother	Grandchild	Mother-in-law	or, if related
Father	Stepbrother	Father-in-law	by blood:
Grandparent	Stepsister	Brother-in-law	Uncle Nephew
		Sister-in-law	Aunt Niece

2. Was any other person who lived in your home as a member of your household for the whole year. **A person is not a member of your household** if at any time during your tax year the relationship between you and that person is against local law.

For this purpose *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 (any child who lived in your home as a member of your family for the whole year).

Student Dependent

Even if your child had gross income of $1,000 or more, you can claim the child as a dependent if he or she can meet tests **b, c,** and **d:** AND

- was enrolled as a full-time student at a school during any 5 months of 1981, OR
- took a full-time, on-farm training course during any 5 months of 1981. (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 students in attendance.

For this purpose *school* includes:

- elementary, junior and senior high schools;
- colleges and universities; and
- technical, trade, and mechanical schools.

However, 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 1981, 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 1981, and the parent who had custody can't prove that he or she gave more than the other parent.

NOTE: *To figure the amount of 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 are met:

1. The tests for income, married dependent, citizenship or residence, and relationship discussed on page 9
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 qualifying person who paid more than 10% of the support. This form states that the person who signs it will not claim an exemption in 1981 for 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 1981 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 details, get **Publication 501,** Exemptions.

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.

⑤ Line 7 Wages, Salaries, Tips, etc.

Enter the total of all the wages shown on your W–2 forms. For a joint return, add the totals for you and your spouse. Report all wages you received even if you don't have a W–2 form. If all your tips are not shown on your W–2 forms, add these amounts in, too. (If you had any social security tax due on tips you did not report to your employer, you must file Form 1040 to pay this tax.)

If you lose a W–2 form, ask your employer for a new one. If your employer does not give you a W–2 form by January 31, or if the one you have is not correct, contact your employer as soon as possible. Only your employer can issue or correct your W–2 form. If you can't get a W–2 form from your employer by February 15, contact an Internal Revenue Service office.

⑥ Lines 8a through 8e Interest and Dividend Income

Line 8a Interest Income

Enter your total interest income from banks, savings and loan associations, credit unions, notes and loans, U.S. Savings Bonds, and others on line 8a. Include any interest you received or that was credited to your account so you could withdraw it even if it wasn't entered in your passbook. Be sure to include interest on tax refunds.

Note: *If you received interest as a nominee for someone else, or you received or paid accrued interest on securities transferred between interest payment dates, you may NOT file Form 1040A. You MUST file Form 1040 instead.*

If your total interest income is more than $400 or you had any interest from any All-Savers Certificates (discussed on page 11), you must list the name of the payer and the amount of interest on page 2 of Form 1040A.

Line 8b Dividends

Enter your total ordinary dividends on line 8b. Ordinary dividends are dividends paid out of earnings and profits. Assume that any dividend you receive is an ordinary dividend unless the paying corporation tells you otherwise.

Do not include nontaxable distributions on line 8b. In general, distributions that are NOT made out of earnings and profits are a return of your investment and will not be taxed until you get back your cost. You must reduce your cost (or other basis) by the amount of nontaxable distributions received. After you get back all of your cost (or other basis), you must report these distributions as capital gains on Form 1040.

Note: *If you received any capital gain distributions, or you received dividends as a nominee for someone else, you may NOT file Form 1040A. You MUST file Form 1040 instead.*

If the total of your ordinary dividends and nontaxable distributions is more than $400, you must list the name of the payer and the amount of dividends on page 2 of Form 1040A.

Line 8c

Add the amounts on lines 8a and 8b and enter the total on line 8c.

Line 8d
Interest and Dividend Exclusion

For 1981, you can exclude (subtract) up to $200 of combined qualifying interest and dividend income you received. On a joint tax return, you can subtract up to $400, regardless of which spouse received the income.

For example, in our filled-in form on page 6, John Brown had $350 in interest from his own savings account, and Mary Brown had $150 in dividends on stock she owns separately. Their combined qualifying interest and dividends are $500. Since they are filing a joint return, they subtract $400. If they were filing separately, John could subtract $200, and Mary could subtract $150.

Qualifying Interest and Dividends

Only certain kinds of interest and dividend income qualify for the exclusion. Qualifying interest includes:

- Interest on U.S. bank deposits;
- Interest paid by mutual savings banks, credit unions, domestic building and loan associations, or any other savings or thrift institution, provided the deposits or accounts are insured under Federal or State law;
- Interest on evidences of indebtedness (including bonds, debentures, notes and certificates) issued by a domestic corporation in registered form;
- Taxable interest on obligations of the United States, a State, or a political subdivision of a State; and
- Interest on participation shares in a trust set up by a corporation established under Federal law.

Interest paid to you by individuals **does not** qualify for the exclusion.

Only dividends from **domestic** corporations qualify for the exclusion.

Dividends from regulated investment companies (including Money Market Funds) and real estate investment trusts (REITS) may qualify. The corporation, however, will tell you how much of the dividend qualifies for the exclusion.

Dividends from foreign corporations and exempt corporations (such as charitable organizations and farmers' cooperative associations) **do not** qualify.

For more details on what kinds of interest and dividend income qualify for the exclusion, get **Publication 550,** Investment Income and Expenses.

Line 8e

Subtract line 8d from line 8c and show the difference on line 8e.

Exclusion of Qualifying Interest from All-Savers Certificates

Beginning in 1981, if you had qualifying interest income from **All-Savers Certificates (ASC's),** you can exclude, up to a certain amount, the interest received from these certificates. See **Amount of Exclusion** *below for how to figure your exclusion.*

An All-Savers Certificate is a one-year certificate issued by a qualified savings institution after September 30, 1981, and before January 1, 1983, having an investment yield equal to 70% of the average investment yield on 52-week Treasury bills. (For a definition of "qualified savings institution," see **Publication 550.)**

If you received **any** interest from an ASC, you must complete page 2, Part I, of Form 1040A.

Enter all qualifying interest received from ASC's on line 1c of Part I. List the name of the payer and next to the name, show the amount of income.

However, do not include on line 1c any interest you received from an ASC that you redeemed before its maturity. Instead, report the interest on line 1a.

Add up all the qualifying interest on line 1c and enter the total on line 1d.

Enter the amount of your exclusion (see below) on line 1e, then subtract line 1e from line 1d and show the difference on line 1f.

Amount of Exclusion

You can claim a lifetime exclusion of up to $1,000 of qualifying interest received from ASC's. On a joint return, you can exclude up to $2,000, regardless of which spouse received the income.

The exclusion applies to the total of all qualifying interest you received from all ASC's. The amount you can exclude in any year is the amount of qualifying interest you received during the year less the amount you excluded in any earlier year(s), subject to the maximum amount of the exclusion.

Example. You are married filing a joint return and bought an ASC in October 1981 and received $600 of interest from this ASC in 1981. You can exclude the entire $600 in 1981. In 1982, you can exclude up to $1,400 additional interest received from this certificate. (On a joint return, each spouse is treated as having claimed one-half the amount of the exclusion.)

If you redeem any part of an ASC before its maturity, you may NOT exclude any interest received from that certificate during the year. If you exclude the interest in one year, and redeem the certificate before its maturity in the next year, you must include in income in the year you redeem the certificate any interest you excluded in the prior year.

If you use all or part of the certificate as collateral or security for a loan, you are treated as having redeemed the certificate early.

Example. You are single and in October 1981 you bought an ASC. You received $250 of interest from this certificate in 1981, all of which you excluded from your 1981 income. During 1982, you redeem this certificate early. Since you redeemed it before its maturity, you must include in your 1982 income the $250 you excluded in 1981, as well as any additional interest you received from this certificate in 1982. However, if you re-invest in another qualified certificate in 1982, you can exclude up to $1,000 of interest from the new ASC.

You may **NOT** exclude any interest received from an ASC under the general interest and dividend exclusion rules that apply in 1981 (line 8d of Form 1040A). (This applies even if you cannot exclude the interest because you redeem the certificate early.)

For more details on the exclusion, get **Publication 550.**

7 Lines 9a and 9b
Unemployment Compensation

Unemployment compensation (insurance) you received may be taxable under certain conditions.

You should get a statement, on Form 1099–UC, showing the total unemployment compensation paid to you during the year. For payments in 1981, you should receive this statement by January 31, 1982.

Enter on line 9a the amount from Form 1099–UC.

Do not include on line 9a any supplemental unemployment benefits you received from a company-financed supplemental unemployment benefit fund. Instead, report these benefits as wages on Form 1040A, line 7. If you paid back these benefits in a later year because you received payments under the Trade Act of 1974, you can deduct the repayment, but you must use Form 1040 to do so. For more details, get **Publication 525,** Taxable and Nontaxable Income.

To see if any of the unemployment compensation you received is taxable, please complete the worksheet below.

Unemployment Compensation Worksheet

Check only one box:

- ☐ A. Single—enter $20,000 on line 6 below.
- ☐ B. Married filing a joint return—enter $25,000 on line 6 below.
- ☐ C. Married not filing a joint return and lived with your spouse at any time during the year—enter –0– on line 6 below.
- ☐ D. Married not filing a joint return and DID NOT live with your spouse at any time during the year—enter $20,000 on line 6 below.

1. Enter total unemployment compensation from Form(s) 1099–UC here. Also enter this amount on Form 1040A, line 9a.	
2. If you received an overpayment of unemployment compensation in 1981 and repaid it in 1981, enter the repayment here. Also write "repayment" and the amount you repaid in the margin to the left of line 9a, Form 1040A.	
3. Subtract line 2 from line 1. Enter the result here.	
4. Enter the total of the amounts shown on Form 1040A, lines 7 and 8e.	
5. Add lines 3 and 4. Enter result here.	
6. Enter: $20,000 if you checked Box A or D above. $25,000 if you checked Box B above. –0– if you checked Box C above.	
7. Subtract line 6 from line 5. If zero or less, stop here and enter –0– on Form 1040A, line 9b.	
8. Enter one-half (50%) of the amount on line 7.	
9. Enter the smaller of line 3 or line 8. This is the taxable portion of your unemployment compensation. Enter this amount on Form 1040A, line 9b.	

For example, in our filled-in form, the Browns' taxable unemployment compensation was figured as shown below:

Unemployment Compensation Worksheet

SAMPLE

Check only one box:

- ☐ A. Single—enter $20,000 on line 6 below.
- ☒ B. Married filing a joint return—enter $25,000 on line 6 below.
- ☐ C. Married not filing a joint return and lived with your spouse at any time during the year—enter –0– on line 6 below.
- ☐ D. Married not filing a joint return and DID NOT live with your spouse at any time during the year—enter $20,000 on line 6 below.

1. Enter total unemployment compensation from Form(s) 1099–UC here. Also enter this amount on Form 1040A, line 9a.	3000.00
2. If you received an overpayment of unemployment compensation in 1981 and repaid it in 1981, enter the repayment here. Also write "repayment" and the amount you repaid in the margin to the left of line 9a, Form 1040A.	300.00
3. Subtract line 2 from line 1. Enter the result here.	2,700.00
4. Enter the total of the amounts shown on Form 1040A, lines 7 and 8e.	9,180.00
5. Add lines 3 and 4. Enter result here.	11,880.00
6. Enter: $20,000 if you checked Box A or D above. $25,000 if you checked Box B above. –0– if you checked Box C above.	25,000.00
7. Subtract line 6 from line 5. If zero or less, stop here and enter –0– on Form 1040A, line 9b.	
8. Enter one-half (50%) of the amount on line 7.	
9. Enter the smaller of line 3 or line 8. This is the taxable portion of your unemployment compensation. Enter this amount on Form 1040A, line 9b.	

8 Line 10
Adjusted Gross Income

Add the amounts on lines 7, 8e, and 9b.

If line 10 is less than $10,000, you may be eligible for the Earned Income Credit. Please see Earned Income Credit instructions on page 13.

9 Line 11
Exemptions

You are allowed $1,000 for each exemption you can take. Multiply $1,000 by the number of exemptions shown on line 6. Enter the amount on line 11.

10 Line 12
Taxable Income

Subtract line 11 from line 10. This is your taxable income. Your tax is figured on this amount. If line 12 is less than $50,000, please continue.

If line 12 is $50,000 or more, you **CANNOT** use Form 1040A. You **MUST** file Form 1040.

(11) Line 13a
Credit for Contributions to Candidates for Public Office

Add up the amounts you gave to help pay campaign expenses of candidates for public office, and to newsletter funds and political committees of candidates and elected public officials. Enter HALF the amount you gave, but NOT MORE THAN $50. If you are married filing a joint return, enter HALF the amount you gave, but NOT MORE THAN $100.

Note: *This credit cannot be larger than the amount of the tax shown on line 15a.*

Do not take this credit for the $1 or $2 amount you checked for the Presidential Election Campaign Fund.

(12) If You Qualify, IRS Will Figure Your Tax and Your Earned Income Credit

If you want us to, we will figure your tax for you. 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 will not charge you interest or penalties 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 do this if:

a. You fill in the parts of your return through line 13a that apply to you.

b. You use the space to the right of lines 8a through 8d to show your adjusted gross income and your spouse's adjusted gross income separately, if you file a joint return.

c. You attach the first copy or Copy B of all your W–2 forms to your Form 1040A.

d. You complete page 2 of Form 1040A if required.

e. You (and your spouse if filing a joint return) sign and date your return and mail it by April 15, 1982.

If you do not want IRS to figure your tax, complete the rest of your return as follows:

(13) Line 13b
Total Federal Income Tax Withheld

Enter the amount of Federal income tax withheld as shown on your W–2 form. If you have more than one W–2 form, add the amounts of Federal income tax withheld. If you are filing a joint return, add the amounts of Federal income tax withheld for you and your spouse.

Excess FICA and RRTA Tax Withheld

If you had two or more employers in 1981 who together paid you more than $29,700 in wages, too much social security (FICA) tax or railroad retirement tax (RRTA) may have been withheld from your wages. If so, you can add the excess amount to your income tax withheld. If you are filing a joint return, you must figure this separately for you and your spouse.

Step 1. Add all FICA tax withheld by employers from your wages for 1981 (but not more than $1,975.05 for each employer).* Enter the total here . . $ _____

Step 2. Subtract . . . . . – 1,975.05

Step 3. Add this amount to the Federal income tax withheld and enter it on Form 1040A, line 13b. If you included any excess FICA tax on line 13b, write "excess FICA" and show the amount to the left of the line 13b entry space . . . . . $ _____

***Note:** If any one employer withheld more than $1,975.05, you should ask the employer to refund the excess to you. You cannot claim it on your return.*

If you are a railroad employee, contact an IRS office for information on how to figure your excess RRTA tax. Do not use this worksheet.

(14) Line 13c
Earned Income Credit

What Does the Earned Income Credit Do?

The earned income credit helps many taxpayers who have a child and have incomes under $10,000. 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 be as much as $500.

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 regardless of whether it is taxable.

Note 1: *In addition to the income listed above, the following are examples of amounts received from your employer that must be included in line 1 of the worksheet, but not on Form 1040A, line 7—*

a. Housing allowance (or rental value of a parsonage) for members of the clergy.

b. Meals and lodging.

Earned income does **not** include items such as interest, dividends, social security payments, welfare benefits, nondisability pensions, veterans' benefits, workmen's compensation, or unemployment compensation (insurance).

Who Can't Take the Earned Income Credit?

You can't take the earned income credit if:

1. You are **Single** (Filing Status Box 1); **OR**
2. You are **Married filing a separate return** (Filing Status Box 3); **OR**
3. Your income is **$10,000 or more.**

Note 2: *If you got advance earned income credit payments, you must file a tax return. Report these payments on line 15b of Form 1040A. If you expect to answer YES to all the questions below for 1982 and want to get advance payments of the credit, file Form W–5 with your employer.*

If you are not required to file a return but can claim the earned income credit, file Form 1040A to get a refund of your credit.

All you need to do is:

1. Fill in Form 1040A through line 10. Do not check the Presidential Election Campaign Fund box(es).
2. Use the Earned Income Credit Worksheet on this page to figure your credit.
3. Fill in Form 1040A, lines 13a through 14 and 16.
4. Sign and date the return.
5. Be sure to attach the first copy or Copy B of Form(s) W–2.

If you want IRS to figure your earned income credit for you, skip instructions **2** and **3** above, but please provide all the other information requested.

If you want IRS to figure your tax, including the Earned Income Credit, answer the questions below, but do not fill in the Earned Income Credit Worksheet.

To see if you can take the Earned Income Credit, fill in Form 1040A through line 10, and answer the following:

	Yes	No
1. Is the amount you listed on Form 1040A, line 10, less than $10,000?	☐	☐
2. Did you receive any wages, salaries, tips, or other earned income (see "What is Earned Income?" on page 13)?	☐	☐
3. Did you have a child **(see note 3 below)** who lived with you in the same principal residence in the United States during all of 1981?	☐	☐
4. If you checked Filing Status **Box 2** on Form 1040A, did you claim your child as a dependent on Form 1040A, line 5c? **OR** If you checked Filing Status **Box 4** on Form 1040A, **and your child was married for 1981,** did you claim that child as a dependent on Form 1040A, line 5c? **OR** If you checked Filing Status **Box 4** on Form 1040A, **and your child was unmarried for 1981,** did you enter that child's name on Form 1040A, line 4 (or 5c if you claimed that child as a dependent)?	☐	☐

Note 3: *For this purpose, the word* **child** *means:*

- 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).
- Any other child whom 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 answered NO to any question, you can't take the earned income credit. Do not fill in the worksheet. Instead, put "No" on line 13c.

If you answered YES to all the questions, you may be able to take the credit. Use the Earned Income Credit Worksheet below to figure the amount of any credit.

Earned Income Credit Worksheet
(Keep for your tax records)

1. Amount from Form 1040A, line 7. (See **Note 1** under "What is Earned Income?")		$
2. Amount from Form 1040A, line 10.		
3. If line 2 above is **not over $6,000,** use the amount on line 1 to find the credit in the table on page 23. Enter the credit here and on Form 1040A, line 13c.		
4. If line 2 is **over $6,000:**		
a. First, find the amount from line 1 above in the table on page 23, and enter the credit for that amount here.	$_____	
b. Second, find the amount from line 2 in the table, and enter the credit for that amount here.	$_____	
c. Enter the amount from 4a or 4b, whichever is smaller, here and on Form 1040A, line 13c.		$

For example, in our filled-in form, the Browns' earned income credit was figured as follows:

Earned Income Credit Worksheet

1. Amount from Form 1040A, line 7. (See **Note 1** under "What is Earned Income?")		$9,080.00
2. Amount from Form 1040A, line 10.		$9,180.00
3. If line 2 above is **not over $6,000,** use the amount on line 1 to find the credit in the table on page 23. Enter the credit here and on Form 1040A, line 13c.		SAMPLE
4. If line 2 is **over $6,000:**		
a. First, find the amount from line 1 above in the table on page 23, and enter the credit for that amount here.	$116.00	
b. Second, find the amount from line 2 in the table, and enter the credit for that amount here.	$103.00	
c. Enter the amount from 4a or 4b, whichever is smaller, here and on Form 1040A, line 13c.		$103.00

(15) Line 15a

Figuring Your Income Tax

If line 12 is less than $50,000, find your tax in the Tax Table on pages 17 through 22.
If line 12 is $50,000 or more, you **CANNOT** file Form 1040A. Instead, you must file Form 1040 and use the Tax Rate Schedules to figure your tax.

Be sure you use the correct column in the Tax Table. After you have found the correct tax, enter that amount on line 15a.

The tax shown in the Tax Table has been figured so that it already **includes your zero bracket amount and the rate reduction credit.**

(16) Line 15b

Advance Earned Income Credit (EIC) Payments

Enter the total of the Advance Earned Income Credit (EIC) Payments as shown on your W–2 form(s).

(17) Line 17

Your Refund

If line 14 is larger than line 16, subtract line 16 from line 14 and show the difference on line 17. This is the amount that will be refunded to you.

If line 17 is less than $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 that is withheld from your wages. See **Income Tax Withholding for 1982** on page 16.

Note: *If you move after filing your return and you are expecting a refund, you should notify the post office that services your old address. Also, notify the Internal Revenue 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.*

(18) Line 18

Balance Due IRS

If line 16 is larger than line 14, subtract line 14 from line 16 and show the difference on line 18. This is the balance you still owe. If line 18 is less than $1, you do not have to pay.

You may pay by check or money order made payable to "Internal Revenue Service." Write your social security number, and "1981 Form 1040A" on your check or money order and attach it to your return.

Penalty for Not Paying Enough Tax During the Year
If line 18 is **$100** or more and more than 20 percent of line 16, file **Form 1040** and attach **Form 2210,** Underpayment of Estimated Tax by Individuals. You may owe a penalty unless you meet one or more of the exceptions explained on Form 2210.

If your payment due IRS is large, you should see your payroll office about increasing the amount of tax withheld from your wages. See **Income Tax Withholding for 1982** on page 16.

(19) 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. Attach the first copy or Copy B of your W–2 forms to your return.

Did You Have Someone Else Prepare Your Return?
If you fill in your own return, the Paid Preparer's space under your signature should remain blank. If someone prepares your return and **does not charge you,** that person **should not sign** your return.

Generally, anyone who is paid to prepare your tax return must sign it and fill in the other blanks in the Paid Preparer's Use Only area of your return.

If you have questions about whether a preparer is required to sign your return, please contact an IRS office.

The preparer required to sign your return MUST complete the required preparer information and:
- 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 to be filed with IRS.

Tax return preparers should be familiar with their responsibilities. Preparers should see **Publication 1045,** Information and Order Blanks for Preparers of Federal Income Tax Returns, for more details.

General Information

Death of Taxpayer

Did the taxpayer die before filing a return for 1981? If so, the taxpayer's spouse or personal representative may have to sign and 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 1981 and you did not remarry in 1981, or if your spouse died in 1982 before filing a return for 1981, you can file a joint return. A joint return should show your spouse's 1981 income before death and your income for all of 1981. Write "deceased" after the deceased taxpayer's name and show the date of death in the name and address space of Form 1040A. 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.

If you are claiming a refund as a surviving spouse filing a joint return with the decedent and you follow the above instructions, no other form is needed to have the refund issued to you. However, all other filers requesting a refund due a decedent must file **Form 1310,** Statement of Person Claiming Refund Due a Deceased Taxpayer, to claim the refund.

For more details, get **Publication 559,** Tax Information for Survivors, Executors, and Administrators.

Recordkeeping

Keep records of income 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. Also keep copies of your filed tax returns as part of your records. You should keep some records longer. For example, keep property records (including those on your own home) 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 List of Tax Publications.

Penalties and Interest

Late Filing of Return
The law provides a penalty of 5% of the tax due for each month, or part of a month, the return is late (maximum 25%) unless you can show reasonable cause for the delay. If you file a return late, attach a letter clearly explaining why you are filing late.

Late Payment of Tax
The penalty for not paying tax when due is ½ of 1% of the unpaid amount for each month, or part of a month, it remains unpaid. The maximum penalty is 25% 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 that is not paid within 10 days from the date of the bill. This penalty is in addition to the interest charge that applies on late payments.

Interest
Interest will be charged on taxes not paid by their due date.

Income Tax Withholding for 1982

If the amount due IRS on line 18 or the refund IRS owes you on line 17 is large, you should see your payroll office. Ask about filling out a new Form W–4 to change the amount of tax to be withheld from your wages. For example, working married couples and persons with two or more jobs often need to have more tax withheld to avoid owing a large payment when the return is filed. You may also owe more tax because you have other income on which there is no withholding.

If the amount you owe IRS is large, you may have to file a Declaration of Estimated Tax for 1982. (See **Declaration of Estimated Tax,** on this page.)

Or, if you got a large refund, get a copy of Form W–4 from your employer and read the instructions. If you are entitled to additional allowances, file a new W–4 with your employer.

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 could reduce your withholding. For more details, see your employer or get **Publication 505,** Tax Withholding and Estimated Tax.

If you expect your income in 1982 to be less than $10,000, you may be eligible for advance payment of your earned income credit during 1982. See your payroll office for further information on filing Form W–5, Earned Income Credit Advance Payment Certificate.

Declaration of Estimated Tax

In general, you do not have to file a declaration if you expect that your 1982 tax return will show a tax refund, OR a tax balance due IRS of less than $200. However, if you file a declaration for 1982, you **must** use Form 1040 to claim the payments you made. Please see **Form 1040–ES** for more details.

Amended Return

If, after you file your income tax return, you become aware of any changes you must make to income, deductions, or credits, file **Form 1040X,** Amended U.S. Individual Income Tax Return, to change the return you already filed.

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 examination of your return by the IRS. Contact your State tax agency for more information.

Voluntary Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE)

In addition to the tax assistance available in most local IRS offices, free help is available in most communities to lower income, elderly, handicapped, and non-English-speaking individuals in preparing Form 1040A and the basic Form 1040. Call the toll-free telephone number for your area for the location of the volunteer assistance site near you.

Unresolved Problems

IRS has a Problem Resolution Program for taxpayers who have been unable to resolve their problems with IRS. If you have a tax problem you have been unable to resolve through normal channels, call the toll-free telephone number for your area and ask for the Problem Resolution Office.

This office will take responsibility for your problem and insure that it receives proper attention. Although the Problem Resolution Office cannot change the tax law or technical decisions, it can frequently clear up misunderstandings that resulted from previous contacts.

1981 Tax Table

Based on Taxable Income
For persons with taxable incomes of less than $50,000.

Example: Mr. and Mrs. Green are filing a joint return. Their taxable income on line 12 of Form 1040A is $23,270. First, they find the $23,250-23,300 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is $4,082. This is the tax amount they must write on line 15a of their return.

At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
23,200	23,250	5,208	4,069	6,439	4,805
23,250	23,300	5,224	4,082	6,462	4,820
23,300	23,350	5,241	4,096	6,486	4,836

If line 12 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
0	1,700	0	0	0	0
1,700	1,725	0	0	a2	0
1,725	1,750	0	0	5	0
1,750	1,775	0	0	9	0
1,775	1,800	0	0	12	0
1,800	1,825	0	0	16	0
1,825	1,850	0	0	19	0
1,850	1,875	0	0	22	0
1,875	1,900	0	0	26	0
1,900	1,925	0	0	29	0
1,925	1,950	0	0	33	0
1,950	1,975	0	0	36	0
1,975	2,000	0	0	40	0
2,000					
2,000	2,025	0	0	43	0
2,025	2,050	0	0	47	0
2,050	2,075	0	0	50	0
2,075	2,100	0	0	54	0
2,100	2,125	0	0	57	0
2,125	2,150	0	0	60	0
2,150	2,175	0	0	64	0
2,175	2,200	0	0	67	0
2,200	2,225	0	0	71	0
2,225	2,250	0	0	74	0
2,250	2,275	0	0	78	0
2,275	2,300	0	0	81	0
2,300	2,325	b2	0	85	b2
2,325	2,350	5	0	88	5
2,350	2,375	9	0	92	9
2,375	2,400	12	0	95	12
2,400	2,425	16	0	99	16
2,425	2,450	19	0	102	19
2,450	2,475	22	0	105	22
2,475	2,500	26	0	109	26
2,500	2,525	29	0	112	29
2,525	2,550	33	0	116	33
2,550	2,575	36	0	119	36
2,575	2,600	40	0	123	40
2,600	2,625	43	0	126	43
2,625	2,650	47	0	130	47
2,650	2,675	50	0	133	50
2,675	2,700	54	0	137	54
2,700	2,725	57	0	140	57
2,725	2,750	60	0	143	60
2,750	2,775	64	0	147	64
2,775	2,800	67	0	151	67
2,800	2,825	71	0	155	71
2,825	2,850	74	0	159	74
2,850	2,875	78	0	163	78
2,875	2,900	81	0	167	81
2,900	2,925	85	0	171	85
2,925	2,950	88	0	175	88
2,950	2,975	92	0	179	92
2,975	3,000	95	0	183	95

If line 12 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
3,000					
3,000	3,050	100	0	189	100
3,050	3,100	107	0	197	107
3,100	3,150	114	0	204	114
3,150	3,200	121	0	212	121
3,200	3,250	128	0	220	128
3,250	3,300	135	0	228	135
3,300	3,350	142	0	236	142
3,350	3,400	149	0	244	149
3,400	3,450	156	c3	252	156
3,450	3,500	164	10	260	162
3,500	3,550	172	17	268	169
3,550	3,600	180	24	276	176
3,600	3,650	188	31	283	183
3,650	3,700	196	38	291	190
3,700	3,750	203	45	299	197
3,750	3,800	211	52	307	204
3,800	3,850	219	59	316	211
3,850	3,900	227	66	324	218
3,900	3,950	235	73	333	225
3,950	4,000	243	79	342	232
4,000					
4,000	4,050	251	86	351	238
4,050	4,100	259	93	360	245
4,100	4,150	267	100	369	252
4,150	4,200	275	107	378	259
4,200	4,250	282	114	387	266
4,250	4,300	290	121	395	273
4,300	4,350	298	128	404	280
4,350	4,400	306	135	413	287
4,400	4,450	315	142	422	294
4,450	4,500	323	149	431	302
4,500	4,550	332	156	440	310
4,550	4,600	341	162	449	318
4,600	4,650	350	169	458	326
4,650	4,700	359	176	467	334
4,700	4,750	368	183	475	342
4,750	4,800	377	190	484	350
4,800	4,850	386	197	493	357
4,850	4,900	395	204	502	365
4,900	4,950	403	211	511	373
4,950	5,000	412	218	520	381
5,000					
5,000	5,050	421	225	529	389
5,050	5,100	430	232	538	397
5,100	5,150	439	238	547	405
5,150	5,200	448	245	555	413
5,200	5,250	457	252	564	421
5,250	5,300	466	259	573	429
5,300	5,350	474	266	582	436
5,350	5,400	483	273	591	444
5,400	5,450	492	280	600	452
5,450	5,500	501	287	609	460

If line 12 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
5,500	5,550	510	294	618	468
5,550	5,600	519	302	627	476
5,600	5,650	528	310	635	484
5,650	5,700	537	318	644	492
5,700	5,750	546	326	653	500
5,750	5,800	554	334	662	508
5,800	5,850	563	342	671	515
5,850	5,900	572	350	680	523
5,900	5,950	581	357	689	531
5,950	6,000	590	365	698	539
6,000					
6,000	6,050	599	373	709	547
6,050	6,100	608	381	719	555
6,100	6,150	617	389	730	563
6,150	6,200	626	397	740	571
6,200	6,250	634	405	750	579
6,250	6,300	643	413	761	587
6,300	6,350	652	421	771	594
6,350	6,400	661	429	781	602
6,400	6,450	670	436	792	610
6,450	6,500	679	444	802	618
6,500	6,550	688	452	812	627
6,550	6,600	697	460	823	635
6,600	6,650	707	468	833	644
6,650	6,700	716	476	844	653
6,700	6,750	726	484	854	662
6,750	6,800	735	492	864	671
6,800	6,850	744	500	875	680
6,850	6,900	754	508	885	689
6,900	6,950	763	515	895	698
6,950	7,000	772	523	906	707
7,000					
7,000	7,050	782	531	916	715
7,050	7,100	791	539	927	724
7,100	7,150	801	547	937	733
7,150	7,200	810	555	947	742
7,200	7,250	819	563	958	751
7,250	7,300	829	571	968	760
7,300	7,350	838	579	978	769
7,350	7,400	848	587	989	778
7,400	7,450	857	594	999	787
7,450	7,500	866	602	1,009	795
7,500	7,550	876	610	1,020	804
7,550	7,600	885	618	1,030	813
7,600	7,650	894	627	1,041	822
7,650	7,700	904	635	1,051	831
7,700	7,750	913	644	1,061	840
7,750	7,800	923	653	1,072	849
7,800	7,850	932	662	1,082	858
7,850	7,900	941	671	1,092	867
7,900	7,950	951	680	1,103	875
7,950	8,000	960	689	1,113	884

Continued on next page

a If your taxable income is exactly $1,700, your tax is zero.
b If your taxable income is exactly $2,300, your tax is zero.
c If your taxable income is exactly $3,400, your tax is zero.

1981 Tax Table (*Continued*)

If line 12 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
8,000					
8,000	8,050	969	698	1,124	893
8,050	8,100	979	707	1,136	902
8,100	8,150	988	715	1,148	911
8,150	8,200	998	724	1,160	920
8,200	8,250	1,007	733	1,172	929
8,250	8,300	1,016	742	1,184	938
8,300	8,350	1,026	751	1,195	947
8,350	8,400	1,035	760	1,207	955
8,400	8,450	1,045	769	1,219	964
8,450	8,500	1,054	778	1,231	973
8,500	8,550	1,064	787	1,243	982
8,550	8,600	1,074	795	1,255	991
8,600	8,650	1,085	804	1,266	1,000
8,650	8,700	1,095	813	1,278	1,009
8,700	8,750	1,105	822	1,290	1,019
8,750	8,800	1,116	831	1,302	1,029
8,800	8,850	1,126	840	1,314	1,040
8,850	8,900	1,136	849	1,326	1,051
8,900	8,950	1,147	858	1,338	1,062
8,950	9,000	1,157	867	1,349	1,073
9,000					
9,000	9,050	1,167	875	1,361	1,084
9,050	9,100	1,178	884	1,373	1,095
9,100	9,150	1,188	893	1,385	1,106
9,150	9,200	1,199	902	1,397	1,116
9,200	9,250	1,209	911	1,409	1,127
9,250	9,300	1,219	920	1,421	1,138
9,300	9,350	1,230	929	1,432	1,149
9,350	9,400	1,240	938	1,444	1,160
9,400	9,450	1,250	947	1,456	1,171
9,450	9,500	1,261	955	1,468	1,182
9,500	9,550	1,271	964	1,480	1,192
9,550	9,600	1,282	973	1,492	1,203
9,600	9,650	1,292	982	1,503	1,214
9,650	9,700	1,302	991	1,515	1,225
9,700	9,750	1,313	1,000	1,527	1,236
9,750	9,800	1,323	1,009	1,539	1,247
9,800	9,850	1,333	1,018	1,551	1,258
9,850	9,900	1,344	1,027	1,563	1,268
9,900	9,950	1,354	1,035	1,575	1,279
9,950	10,000	1,364	1,044	1,586	1,290
10,000					
10,000	10,050	1,375	1,053	1,598	1,301
10,050	10,100	1,385	1,062	1,610	1,312
10,100	10,150	1,396	1,071	1,623	1,323
10,150	10,200	1,406	1,080	1,637	1,334
10,200	10,250	1,416	1,089	1,651	1,344
10,250	10,300	1,427	1,098	1,664	1,355
10,300	10,350	1,437	1,106	1,678	1,366
10,350	10,400	1,447	1,115	1,692	1,377
10,400	10,450	1,458	1,124	1,706	1,388
10,450	10,500	1,468	1,133	1,720	1,399
10,500	10,550	1,479	1,142	1,734	1,410
10,550	10,600	1,489	1,151	1,747	1,421
10,600	10,650	1,499	1,160	1,761	1,431
10,650	10,700	1,510	1,169	1,775	1,442
10,700	10,750	1,520	1,178	1,789	1,453

If line 12 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
10,750	10,800	1,530	1,188	1,803	1,464
10,800	10,850	1,541	1,195	1,817	1,475
10,850	10,900	1,553	1,204	1,830	1,486
10,900	10,950	1,565	1,213	1,844	1,497
10,950	11,000	1,577	1,222	1,858	1,507
11,000					
11,000	11,050	1,589	1,231	1,872	1,518
11,050	11,100	1,601	1,240	1,886	1,529
11,100	11,150	1,613	1,249	1,899	1,540
11,150	11,200	1,624	1,258	1,913	1,551
11,200	11,250	1,636	1,266	1,927	1,562
11,250	11,300	1,648	1,275	1,941	1,573
11,300	11,350	1,660	1,284	1,955	1,583
11,350	11,400	1,672	1,293	1,969	1,594
11,400	11,450	1,684	1,302	1,982	1,605
11,450	11,500	1,696	1,311	1,996	1,616
11,500	11,550	1,707	1,320	2,010	1,627
11,550	11,600	1,719	1,329	2,024	1,638
11,600	11,650	1,731	1,338	2,038	1,649
11,650	11,700	1,743	1,346	2,052	1,659
11,700	11,750	1,755	1,355	2,065	1,670
11,750	11,800	1,767	1,364	2,079	1,681
11,800	11,850	1,778	1,373	2,093	1,693
11,850	11,900	1,790	1,382	2,107	1,704
11,900	11,950	1,802	1,392	2,121	1,716
11,950	12,000	1,814	1,402	2,134	1,728
12,000					
12,000	12,050	1,826	1,412	2,148	1,740
12,050	12,100	1,838	1,423	2,162	1,752
12,100	12,150	1,850	1,433	2,176	1,764
12,150	12,200	1,861	1,443	2,190	1,776
12,200	12,250	1,873	1,454	2,204	1,787
12,250	12,300	1,885	1,464	2,217	1,799
12,300	12,350	1,897	1,475	2,232	1,811
12,350	12,400	1,909	1,485	2,248	1,823
12,400	12,450	1,921	1,495	2,264	1,835
12,450	12,500	1,933	1,506	2,280	1,847
12,500	12,550	1,944	1,516	2,295	1,858
12,550	12,600	1,956	1,526	2,311	1,870
12,600	12,650	1,968	1,537	2,327	1,882
12,650	12,700	1,980	1,547	2,343	1,894
12,700	12,750	1,992	1,558	2,359	1,906
12,750	12,800	2,004	1,568	2,374	1,918
12,800	12,850	2,015	1,578	2,390	1,930
12,850	12,900	2,027	1,589	2,406	1,941
12,900	12,950	2,040	1,599	2,422	1,953
12,950	13,000	2,053	1,609	2,438	1,965
13,000					
13,000	13,050	2,065	1,620	2,453	1,977
13,050	13,100	2,078	1,630	2,469	1,989
13,100	13,150	2,091	1,640	2,485	2,001
13,150	13,200	2,104	1,651	2,501	2,013
13,200	13,250	2,117	1,661	2,517	2,024
13,250	13,300	2,130	1,672	2,532	2,036
13,300	13,350	2,142	1,682	2,548	2,048
13,350	13,400	2,155	1,692	2,564	2,060
13,400	13,450	2,168	1,703	2,580	2,072
13,450	13,500	2,181	1,713	2,596	2,084

If line 12 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
13,500	13,550	2,194	1,723	2,611	2,095
13,550	13,600	2,207	1,734	2,627	2,107
13,600	13,650	2,219	1,744	2,643	2,119
13,650	13,700	2,232	1,755	2,659	2,131
13,700	13,750	2,245	1,765	2,675	2,143
13,750	13,800	2,258	1,775	2,690	2,155
13,800	13,850	2,271	1,786	2,706	2,167
13,850	13,900	2,284	1,796	2,722	2,178
13,900	13,950	2,296	1,806	2,738	2,190
13,950	14,000	2,309	1,817	2,754	2,202
14,000					
14,000	14,050	2,322	1,827	2,769	2,214
14,050	14,100	2,335	1,837	2,785	2,226
14,100	14,150	2,348	1,848	2,801	2,238
14,150	14,200	2,361	1,858	2,817	2,250
14,200	14,250	2,373	1,869	2,833	2,261
14,250	14,300	2,386	1,879	2,848	2,273
14,300	14,350	2,399	1,889	2,864	2,285
14,350	14,400	2,412	1,900	2,880	2,297
14,400	14,450	2,425	1,910	2,896	2,309
14,450	14,500	2,438	1,920	2,912	2,321
14,500	14,550	2,450	1,931	2,927	2,332
14,550	14,600	2,463	1,941	2,943	2,344
14,600	14,650	2,476	1,952	2,959	2,356
14,650	14,700	2,489	1,962	2,975	2,368
14,700	14,750	2,502	1,972	2,991	2,380
14,750	14,800	2,515	1,983	3,006	2,392
14,800	14,850	2,528	1,993	3,022	2,404
14,850	14,900	2,540	2,003	3,038	2,415
14,900	14,950	2,553	2,014	3,054	2,427
14,950	15,000	2,566	2,024	3,071	2,439
15,000					
15,000	15,050	2,580	2,034	3,089	2,451
15,050	15,100	2,595	2,045	3,107	2,464
15,100	15,150	2,609	2,055	3,126	2,477
15,150	15,200	2,624	2,066	3,144	2,490
15,200	15,250	2,639	2,076	3,162	2,503
15,250	15,300	2,654	2,086	3,180	2,516
15,300	15,350	2,669	2,097	3,199	2,528
15,350	15,400	2,684	2,107	3,217	2,541
15,400	15,450	2,698	2,117	3,235	2,554
15,450	15,500	2,713	2,128	3,254	2,567
15,500	15,550	2,728	2,138	3,272	2,580
15,550	15,600	2,743	2,149	3,290	2,593
15,600	15,650	2,758	2,159	3,308	2,606
15,650	15,700	2,772	2,169	3,327	2,618
15,700	15,750	2,787	2,180	3,345	2,631
15,750	15,800	2,802	2,190	3,363	2,644
15,800	15,850	2,817	2,200	3,381	2,657
15,850	15,900	2,832	2,211	3,400	2,670
15,900	15,950	2,846	2,221	3,418	2,683
15,950	16,000	2,861	2,232	3,436	2,695
16,000					
16,000	16,050	2,876	2,243	3,455	2,708
16,050	16,100	2,891	2,254	3,473	2,721
16,100	16,150	2,906	2,266	3,491	2,734
16,150	16,200	2,921	2,278	3,509	2,747
16,200	16,250	2,935	2,290	3,528	2,760

Continued on next page

1981 Tax Table (*Continued*)

If line 12 (taxable income) is — At least	But less than	And you are— Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
16,250	16,300	2,950	2,302	3,546	2,772
16,300	16,350	2,965	2,314	3,564	2,785
16,350	16,400	2,980	2,326	3,582	2,798
16,400	16,450	2,995	2,337	3,601	2,811
16,450	16,500	3,009	2,349	3,619	2,824
16,500	16,550	3,024	2,361	3,637	2,837
16,550	16,600	3,039	2,373	3,655	2,849
16,600	16,650	3,054	2,385	3,674	2,862
16,650	16,700	3,069	2,397	3,692	2,875
16,700	16,750	3,083	2,409	3,710	2,888
16,750	16,800	3,098	2,420	3,729	2,901
16,800	16,850	3,113	2,432	3,747	2,914
16,850	16,900	3,128	2,444	3,765	2,926
16,900	16,950	3,143	2,456	3,783	2,939
16,950	17,000	3,158	2,468	3,802	2,952
17,000					
17,000	17,050	3,172	2,480	3,820	2,965
17,050	17,100	3,187	2,491	3,838	2,978
17,100	17,150	3,202	2,503	3,856	2,991
17,150	17,200	3,217	2,515	3,875	3,003
17,200	17,250	3,232	2,527	3,893	3,016
17,250	17,300	3,246	2,539	3,911	3,029
17,300	17,350	3,261	2,551	3,930	3,042
17,350	17,400	3,276	2,563	3,948	3,055
17,400	17,450	3,291	2,574	3,966	3,068
17,450	17,500	3,306	2,586	3,984	3,081
17,500	17,550	3,320	2,598	4,003	3,093
17,550	17,600	3,335	2,610	4,021	3,106
17,600	17,650	3,350	2,622	4,041	3,119
17,650	17,700	3,365	2,634	4,062	3,132
17,700	17,750	3,380	2,646	4,083	3,145
17,750	17,800	3,395	2,657	4,104	3,158
17,800	17,850	3,409	2,669	4,126	3,170
17,850	17,900	3,424	2,681	4,147	3,183
17,900	17,950	3,439	2,693	4,168	3,196
17,950	18,000	3,454	2,705	4,189	3,209
18,000					
18,000	18,050	3,469	2,717	4,210	3,222
18,050	18,100	3,483	2,728	4,232	3,235
18,100	18,150	3,498	2,740	4,253	3,247
18,150	18,200	3,513	2,752	4,274	3,260
18,200	18,250	3,529	2,764	4,295	3,274
18,250	18,300	3,546	2,776	4,317	3,290
18,300	18,350	3,562	2,788	4,338	3,305
18,350	18,400	3,579	2,800	4,359	3,320
18,400	18,450	3,596	2,811	4,380	3,336
18,450	18,500	3,613	2,823	4,402	3,351
18,500	18,550	3,630	2,835	4,423	3,366
18,550	18,600	3,646	2,847	4,444	3,381
18,600	18,650	3,663	2,859	4,465	3,397
18,650	18,700	3,680	2,871	4,486	3,412
18,700	18,750	3,697	2,883	4,508	3,427
18,750	18,800	3,713	2,894	4,529	3,443
18,800	18,850	3,730	2,906	4,550	3,458
18,850	18,900	3,747	2,918	4,571	3,473
18,900	18,950	3,764	2,930	4,593	3,489
18,950	19,000	3,781	2,942	4,614	3,504

If line 12 (taxable income) is — At least	But less than	And you are— Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
19,000					
19,000	19,050	3,797	2,954	4,635	3,519
19,050	19,100	3,814	2,965	4,656	3,535
19,100	19,150	3,831	2,977	4,678	3,550
19,150	19,200	3,848	2,989	4,699	3,565
19,200	19,250	3,865	3,001	4,720	3,580
19,250	19,300	3,881	3,013	4,741	3,596
19,300	19,350	3,898	3,025	4,762	3,611
19,350	19,400	3,915	3,037	4,784	3,626
19,400	19,450	3,932	3,048	4,805	3,642
19,450	19,500	3,949	3,060	4,826	3,657
19,500	19,550	3,965	3,072	4,847	3,672
19,550	19,600	3,982	3,084	4,869	3,688
19,600	19,650	3,999	3,096	4,890	3,703
19,650	19,700	4,016	3,108	4,911	3,718
19,700	19,750	4,032	3,120	4,932	3,733
19,750	19,800	4,049	3,131	4,954	3,749
19,800	19,850	4,066	3,143	4,975	3,764
19,850	19,900	4,083	3,155	4,996	3,779
19,900	19,950	4,100	3,167	5,017	3,795
19,950	20,000	4,116	3,179	5,038	3,810
20,000					
20,000	20,050	4,133	3,191	5,060	3,825
20,050	20,100	4,150	3,202	5,081	3,841
20,100	20,150	4,167	3,214	5,102	3,856
20,150	20,200	4,184	3,226	5,123	3,871
20,200	20,250	4,200	3,239	5,145	3,887
20,250	20,300	4,217	3,253	5,166	3,902
20,300	20,350	4,234	3,267	5,187	3,917
20,350	20,400	4,251	3,280	5,208	3,932
20,400	20,450	4,267	3,294	5,230	3,948
20,450	20,500	4,284	3,308	5,251	3,963
20,500	20,550	4,301	3,322	5,272	3,978
20,550	20,600	4,318	3,336	5,293	3,994
20,600	20,650	4,335	3,350	5,314	4,009
20,650	20,700	4,351	3,363	5,336	4,024
20,700	20,750	4,368	3,377	5,357	4,040
20,750	20,800	4,385	3,391	5,378	4,055
20,800	20,850	4,402	3,405	5,399	4,070
20,850	20,900	4,419	3,419	5,421	4,086
20,900	20,950	4,435	3,433	5,442	4,101
20,950	21,000	4,452	3,446	5,463	4,116
21,000					
21,000	21,050	4,469	3,460	5,484	4,131
21,050	21,100	4,486	3,474	5,506	4,147
21,100	21,150	4,503	3,488	5,527	4,162
21,150	21,200	4,519	3,502	5,548	4,177
21,200	21,250	4,536	3,516	5,569	4,193
21,250	21,300	4,553	3,529	5,590	4,208
21,300	21,350	4,570	3,543	5,612	4,223
21,350	21,400	4,586	3,557	5,633	4,239
21,400	21,450	4,603	3,571	5,654	4,254
21,450	21,500	4,620	3,585	5,675	4,269
21,500	21,550	4,637	3,598	5,697	4,285
21,550	21,600	4,654	3,612	5,718	4,300
21,600	21,650	4,670	3,626	5,739	4,315
21,650	21,700	4,687	3,640	5,760	4,330
21,700	21,750	4,704	3,654	5,782	4,346

If line 12 (taxable income) is — At least	But less than	And you are— Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
21,750	21,800	4,721	3,668	5,803	4,361
21,800	21,850	4,738	3,681	5,824	4,376
21,850	21,900	4,754	3,695	5,845	4,392
21,900	21,950	4,771	3,709	5,866	4,407
21,950	22,000	4,788	3,723	5,888	4,422
22,000					
22,000	22,050	4,805	3,737	5,909	4,438
22,050	22,100	4,821	3,751	5,930	4,453
22,100	22,150	4,838	3,764	5,951	4,468
22,150	22,200	4,855	3,778	5,973	4,483
22,200	22,250	4,872	3,792	5,994	4,499
22,250	22,300	4,889	3,806	6,015	4,514
22,300	22,350	4,905	3,820	6,036	4,529
22,350	22,400	4,922	3,833	6,058	4,545
22,400	22,450	4,939	3,847	6,079	4,560
22,450	22,500	4,956	3,861	6,100	4,575
22,500	22,550	4,973	3,875	6,121	4,591
22,550	22,600	4,989	3,889	6,142	4,606
22,600	22,650	5,006	3,903	6,164	4,621
22,650	22,700	5,023	3,916	6,185	4,637
22,700	22,750	5,040	3,930	6,206	4,652
22,750	22,800	5,056	3,944	6,227	4,667
22,800	22,850	5,073	3,958	6,249	4,682
22,850	22,900	5,090	3,972	6,270	4,698
22,900	22,950	5,107	3,986	6,293	4,713
22,950	23,000	5,124	3,999	6,317	4,728
23,000					
23,000	23,050	5,140	4,013	6,341	4,744
23,050	23,100	5,157	4,027	6,365	4,759
23,100	23,150	5,174	4,041	6,389	4,774
23,150	23,200	5,191	4,055	6,414	4,790
23,200	23,250	5,208	4,069	6,438	4,805
23,250	23,300	5,224	4,082	6,462	4,820
23,300	23,350	5,241	4,096	6,486	4,836
23,350	23,400	5,258	4,110	6,510	4,851
23,400	23,450	5,275	4,124	6,535	4,866
23,450	23,500	5,292	4,138	6,559	4,881
23,500	23,550	5,310	4,151	6,583	4,898
23,550	23,600	5,329	4,165	6,607	4,916
23,600	23,650	5,348	4,179	6,631	4,934
23,650	23,700	5,367	4,193	6,656	4,951
23,700	23,750	5,387	4,207	6,680	4,969
23,750	23,800	5,406	4,221	6,704	4,987
23,800	23,850	5,425	4,234	6,728	5,005
23,850	23,900	5,444	4,248	6,752	5,022
23,900	23,950	5,464	4,262	6,776	5,040
23,950	24,000	5,483	4,276	6,801	5,058
24,000					
24,000	24,050	5,502	4,290	6,825	5,076
24,050	24,100	5,521	4,304	6,849	5,094
24,100	24,150	5,541	4,317	6,873	5,111
24,150	24,200	5,560	4,331	6,897	5,129
24,200	24,250	5,579	4,345	6,922	5,147
24,250	24,300	5,598	4,359	6,946	5,165
24,300	24,350	5,618	4,373	6,970	5,182
24,350	24,400	5,637	4,386	6,994	5,200
24,400	24,450	5,656	4,400	7,018	5,218
24,450	24,500	5,675	4,414	7,043	5,236

Continued on next page

1981 Tax Table (*Continued*)

If line 12 (taxable income) is — At least	But less than	And you are— Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
24,500	24,550	5,695	4,428	7,067	5,254
24,550	24,600	5,714	4,442	7,091	5,271
24,600	24,650	5,733	4,457	7,115	5,289
24,650	24,700	5,752	4,472	7,139	5,307
24,700	24,750	5,772	4,488	7,164	5,325
24,750	24,800	5,791	4,504	7,188	5,342
24,800	24,850	5,810	4,520	7,212	5,360
24,850	24,900	5,829	4,536	7,236	5,378
24,900	24,950	5,849	4,551	7,260	5,396
24,950	25,000	5,868	4,567	7,285	5,413
25,000					
25,000	25,050	5,887	4,583	7,309	5,431
25,050	25,100	5,906	4,599	7,333	5,449
25,100	25,150	5,926	4,615	7,357	5,467
25,150	25,200	5,945	4,630	7,381	5,485
25,200	25,250	5,964	4,646	7,406	5,502
25,250	25,300	5,984	4,662	7,430	5,520
25,300	25,350	6,003	4,678	7,454	5,538
25,350	25,400	6,022	4,694	7,478	5,556
25,400	25,450	6,041	4,709	7,502	5,573
25,450	25,500	6,061	4,725	7,526	5,591
25,500	25,550	6,080	4,741	7,551	5,609
25,550	25,600	6,099	4,757	7,575	5,627
25,600	25,650	6,118	4,773	7,599	5,645
25,650	25,700	6,138	4,788	7,623	5,662
25,700	25,750	6,157	4,804	7,647	5,680
25,750	25,800	6,176	4,820	7,672	5,698
25,800	25,850	6,195	4,836	7,696	5,716
25,850	25,900	6,215	4,852	7,720	5,733
25,900	25,950	6,234	4,867	7,744	5,751
25,950	26,000	6,253	4,883	7,768	5,769
26,000					
26,000	26,050	6,272	4,899	7,793	5,787
26,050	26,100	6,292	4,915	7,817	5,805
26,100	26,150	6,311	4,931	7,841	5,822
26,150	26,200	6,330	4,946	7,865	5,840
26,200	26,250	6,349	4,962	7,889	5,858
26,250	26,300	6,369	4,978	7,914	5,876
26,300	26,350	6,388	4,994	7,938	5,893
26,350	26,400	6,407	5,010	7,962	5,911
26,400	26,450	6,426	5,025	7,986	5,929
26,450	26,500	6,446	5,041	8,010	5,947
26,500	26,550	6,465	5,057	8,035	5,965
26,550	26,600	6,484	5,073	8,059	5,982
26,600	26,650	6,503	5,089	8,083	6,000
26,650	26,700	6,523	5,104	8,107	6,018
26,700	26,750	6,542	5,120	8,131	6,036
26,750	26,800	6,561	5,136	8,156	6,053
26,800	26,850	6,580	5,152	8,180	6,071
26,850	26,900	6,600	5,168	8,204	6,089
26,900	26,950	6,619	5,183	8,228	6,107
26,950	27,000	6,638	5,199	8,252	6,124
27,000					
27,000	27,050	6,657	5,215	8,276	6,142
27,050	27,100	6,677	5,231	8,301	6,160
27,100	27,150	6,696	5,247	8,325	6,178
27,150	27,200	6,715	5,262	8,349	6,196
27,200	27,250	6,735	5,278	8,373	6,213

If line 12 (taxable income) is — At least	But less than	And you are— Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
27,250	27,300	6,754	5,294	8,397	6,231
27,300	27,350	6,773	5,310	8,422	6,249
27,350	27,400	6,792	5,326	8,446	6,267
27,400	27,450	6,812	5,341	8,470	6,284
27,450	27,500	6,831	5,357	8,494	6,302
27,500	27,550	6,850	5,373	8,518	6,320
27,550	27,600	6,869	5,389	8,543	6,338
27,600	27,650	6,889	5,405	8,567	6,356
27,650	27,700	6,908	5,420	8,591	6,373
27,700	27,750	6,927	5,436	8,615	6,391
27,750	27,800	6,946	5,452	8,639	6,409
27,800	27,850	6,966	5,468	8,664	6,427
27,850	27,900	6,985	5,484	8,688	6,444
27,900	27,950	7,004	5,499	8,712	6,462
27,950	28,000	7,023	5,515	8,736	6,480
28,000					
28,000	28,050	7,043	5,531	8,760	6,498
28,050	28,100	7,062	5,547	8,785	6,516
28,100	28,150	7,081	5,563	8,809	6,533
28,150	28,200	7,100	5,578	8,833	6,551
28,200	28,250	7,120	5,594	8,857	6,569
28,250	28,300	7,139	5,610	8,881	6,587
28,300	28,350	7,158	5,626	8,906	6,604
28,350	28,400	7,177	5,642	8,930	6,622
28,400	28,450	7,197	5,657	8,954	6,640
28,450	28,500	7,216	5,673	8,978	6,658
28,500	28,550	7,235	5,689	9,002	6,676
28,550	28,600	7,254	5,705	9,026	6,693
28,600	28,650	7,274	5,721	9,051	6,711
28,650	28,700	7,293	5,736	9,075	6,729
28,700	28,750	7,312	5,752	9,099	6,747
28,750	28,800	7,331	5,768	9,123	6,764
28,800	28,850	7,352	5,784	9,147	6,784
28,850	28,900	7,374	5,800	9,172	6,804
28,900	28,950	7,395	5,815	9,196	6,825
28,950	29,000	7,417	5,831	9,220	6,846
29,000					
29,000	29,050	7,439	5,847	9,244	6,867
29,050	29,100	7,461	5,863	9,268	6,887
29,100	29,150	7,482	5,879	9,293	6,908
29,150	29,200	7,504	5,894	9,317	6,929
29,200	29,250	7,526	5,910	9,341	6,950
29,250	29,300	7,547	5,926	9,365	6,970
29,300	29,350	7,569	5,942	9,389	6,991
29,350	29,400	7,591	5,958	9,414	7,012
29,400	29,450	7,613	5,973	9,438	7,032
29,450	29,500	7,634	5,989	9,462	7,053
29,500	29,550	7,656	6,005	9,486	7,074
29,550	29,600	7,678	6,021	9,510	7,095
29,600	29,650	7,700	6,037	9,535	7,115
29,650	29,700	7,721	6,052	9,559	7,136
29,700	29,750	7,743	6,068	9,583	7,157
29,750	29,800	7,765	6,084	9,607	7,178
29,800	29,850	7,786	6,100	9,631	7,198
29,850	29,900	7,808	6,116	9,656	7,219
29,900	29,950	7,830	6,133	9,680	7,240
29,950	30,000	7,852	6,151	9,704	7,261

If line 12 (taxable income) is — At least	But less than	And you are— Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
30,000					
30,000	30,050	7,873	6,169	9,729	7,281
30,050	30,100	7,895	6,187	9,756	7,302
30,100	30,150	7,917	6,206	9,783	7,323
30,150	30,200	7,939	6,224	9,809	7,344
30,200	30,250	7,960	6,242	9,836	7,364
30,250	30,300	7,982	6,261	9,863	7,385
30,300	30,350	8,004	6,279	9,889	7,406
30,350	30,400	8,025	6,297	9,916	7,426
30,400	30,450	8,047	6,315	9,943	7,447
30,450	30,500	8,069	6,334	9,969	7,468
30,500	30,550	8,091	6,352	9,996	7,489
30,550	30,600	8,112	6,370	10,023	7,509
30,600	30,650	8,134	6,388	10,049	7,530
30,650	30,700	8,156	6,407	10,076	7,551
30,700	30,750	8,177	6,425	10,103	7,572
30,750	30,800	8,199	6,443	10,129	7,592
30,800	30,850	8,221	6,461	10,156	7,613
30,850	30,900	8,243	6,480	10,183	7,634
30,900	30,950	8,264	6,498	10,209	7,655
30,950	31,000	8,286	6,516	10,236	7,676
31,000					
31,000	31,050	8,308	6,535	10,263	7,698
31,050	31,100	8,330	6,553	10,289	7,717
31,100	31,150	8,351	6,571	10,316	7,738
31,150	31,200	8,373	6,589	10,343	7,758
31,200	31,250	8,395	6,608	10,369	7,779
31,250	31,300	8,416	6,626	10,396	7,800
31,300	31,350	8,438	6,644	10,423	7,821
31,350	31,400	8,460	6,662	10,449	7,841
31,400	31,450	8,482	6,681	10,476	7,862
31,450	31,500	8,503	6,699	10,503	7,883
31,500	31,550	8,525	6,717	10,529	7,903
31,550	31,600	8,547	6,735	10,556	7,924
31,600	31,650	8,569	6,754	10,583	7,945
31,650	31,700	8,590	6,772	10,609	7,966
31,700	31,750	8,612	6,790	10,636	7,986
31,750	31,800	8,634	6,809	10,663	8,007
31,800	31,850	8,655	6,827	10,689	8,028
31,850	31,900	8,677	6,845	10,716	8,049
31,900	31,950	8,699	6,863	10,743	8,069
31,950	32,000	8,721	6,882	10,769	8,090
32,000					
32,000	32,050	8,742	6,900	10,796	8,111
32,050	32,100	8,764	6,918	10,823	8,132
32,100	32,150	8,786	6,936	10,849	8,152
32,150	32,200	8,808	6,955	10,876	8,173
32,200	32,250	8,829	6,973	10,902	8,194
32,250	32,300	8,851	6,991	10,929	8,215
32,300	32,350	8,873	7,010	10,956	8,235
32,350	32,400	8,894	7,028	10,982	8,256
32,400	32,450	8,916	7,046	11,009	8,277
32,450	32,500	8,938	7,064	11,036	8,297
32,500	32,550	8,960	7,083	11,062	8,318
32,550	32,600	8,981	7,101	11,089	8,339
32,600	32,650	9,003	7,119	11,116	8,360
32,650	32,700	9,025	7,137	11,142	8,380
32,700	32,750	9,046	7,156	11,169	8,401

Continued on next page

1981 Tax Table (*Continued*)

If line 12 (taxable income) is — At least	But less than	And you are— Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
32,750	32,800	9,068	7,174	11,196	8,422
32,800	32,850	9,090	7,192	11,222	8,443
32,850	32,900	9,112	7,210	11,249	8,463
32,900	32,950	9,133	7,229	11,276	8,484
32,950	33,000	9,155	7,247	11,302	8,505
33,000					
33,000	33,050	9,177	7,265	11,329	8,526
33,050	33,100	9,199	7,284	11,356	8,546
33,100	33,150	9,220	7,302	11,382	8,567
33,150	33,200	9,242	7,320	11,409	8,588
33,200	33,250	9,264	7,338	11,436	8,609
33,250	33,300	9,285	7,357	11,462	8,629
33,300	33,350	9,307	7,375	11,489	8,650
33,350	33,400	9,329	7,393	11,516	8,671
33,400	33,450	9,351	7,411	11,542	8,691
33,450	33,500	9,372	7,430	11,569	8,712
33,500	33,550	9,394	7,448	11,596	8,733
33,550	33,600	9,416	7,466	11,622	8,754
33,600	33,650	9,438	7,485	11,649	8,774
33,650	33,700	9,459	7,503	11,676	8,795
33,700	33,750	9,481	7,521	11,702	8,816
33,750	33,800	9,503	7,539	11,729	8,837
33,800	33,850	9,524	7,558	11,756	8,857
33,850	33,900	9,546	7,576	11,782	8,878
33,900	33,950	9,568	7,594	11,809	8,899
33,950	34,000	9,590	7,612	11,836	8,920
34,000					
34,000	34,050	9,611	7,631	11,862	8,940
34,050	34,100	9,633	7,649	11,889	8,961
34,100	34,150	9,656	7,667	11,916	8,983
34,150	34,200	9,680	7,685	11,942	9,006
34,200	34,250	9,704	7,704	11,969	9,028
34,250	34,300	9,729	7,722	11,996	9,051
34,300	34,350	9,753	7,740	12,022	9,074
34,350	34,400	9,777	7,759	12,049	9,096
34,400	34,450	9,801	7,777	12,076	9,119
34,450	34,500	9,825	7,795	12,102	9,142
34,500	34,550	9,850	7,813	12,129	9,164
34,550	34,600	9,874	7,832	12,156	9,187
34,600	34,650	9,898	7,850	12,182	9,210
34,650	34,700	9,922	7,868	12,209	9,233
34,700	34,750	9,946	7,886	12,236	9,255
34,750	34,800	9,971	7,905	12,262	9,278
34,800	34,850	9,995	7,923	12,289	9,301
34,850	34,900	10,019	7,941	12,316	9,323
34,900	34,950	10,043	7,959	12,342	9,346
34,950	35,000	10,067	7,978	12,369	9,369
35,000					
35,000	35,050	10,092	7,996	12,396	9,392
35,050	35,100	10,116	8,014	12,422	9,414
35,100	35,150	10,140	8,033	12,449	9,437
35,150	35,200	10,164	8,051	12,476	9,460
35,200	35,250	10,188	8,071	12,502	9,482
35,250	35,300	10,212	8,092	12,529	9,505
35,300	35,350	10,237	8,113	12,556	9,528
35,350	35,400	10,261	8,134	12,582	9,551
35,400	35,450	10,285	8,156	12,609	9,573
35,450	35,500	10,309	8,177	12,636	9,596
35,500	35,550	10,333	8,198	12,662	9,619
35,550	35,600	10,358	8,219	12,689	9,641
35,600	35,650	10,382	8,240	12,716	9,664
35,650	35,700	10,406	8,262	12,742	9,687
35,700	35,750	10,430	8,283	12,769	9,710
35,750	35,800	10,454	8,304	12,796	9,732
35,800	35,850	10,479	8,325	12,822	9,755
35,850	35,900	10,503	8,347	12,849	9,778
35,900	35,950	10,527	8,368	12,876	9,800
35,950	36,000	10,551	8,389	12,902	9,823
36,000					
36,000	36,050	10,575	8,410	12,929	9,846
36,050	36,100	10,600	8,432	12,956	9,869
36,100	36,150	10,624	8,453	12,982	9,891
36,150	36,200	10,648	8,474	13,009	9,914
36,200	36,250	10,672	8,495	13,035	9,937
36,250	36,300	10,696	8,516	13,062	9,959
36,300	36,350	10,721	8,538	13,089	9,982
36,350	36,400	10,745	8,559	13,115	10,005
36,400	36,450	10,769	8,580	13,142	10,028
36,450	36,500	10,793	8,601	13,169	10,050
36,500	36,550	10,817	8,623	13,195	10,073
36,550	36,600	10,842	8,644	13,222	10,096
36,600	36,650	10,866	8,665	13,249	10,118
36,650	36,700	10,890	8,686	13,275	10,141
36,700	36,750	10,914	8,708	13,302	10,164
36,750	36,800	10,938	8,729	13,329	10,187
36,800	36,850	10,962	8,750	13,355	10,209
36,850	36,900	10,987	8,771	13,382	10,232
36,900	36,950	11,011	8,792	13,409	10,255
36,950	37,000	11,035	8,814	13,435	10,277
37,000					
37,000	37,050	11,059	8,835	13,462	10,300
37,050	37,100	11,083	8,856	13,489	10,323
37,100	37,150	11,108	8,877	13,515	10,346
37,150	37,200	11,132	8,899	13,542	10,368
37,200	37,250	11,156	8,920	13,569	10,391
37,250	37,300	11,180	8,941	13,595	10,414
37,300	37,350	11,204	8,962	13,622	10,436
37,350	37,400	11,229	8,984	13,649	10,459
37,400	37,450	11,253	9,005	13,675	10,482
37,450	37,500	11,277	9,026	13,702	10,505
37,500	37,550	11,301	9,047	13,729	10,527
37,550	37,600	11,325	9,068	13,755	10,550
37,600	37,650	11,350	9,090	13,782	10,573
37,650	37,700	11,374	9,111	13,809	10,595
37,700	37,750	11,398	9,132	13,835	10,618
37,750	37,800	11,422	9,153	13,862	10,641
37,800	37,850	11,446	9,175	13,889	10,664
37,850	37,900	11,471	9,196	13,915	10,686
37,900	37,950	11,495	9,217	13,942	10,709
37,950	38,000	11,519	9,238	13,969	10,732
38,000					
38,000	38,050	11,543	9,260	13,995	10,754
38,050	38,100	11,567	9,281	14,022	10,777
38,100	38,150	11,592	9,302	14,049	10,800
38,150	38,200	11,616	9,323	14,075	10,823
38,200	38,250	11,640	9,344	14,102	10,845
38,250	38,300	11,664	9,366	14,129	10,868
38,300	38,350	11,688	9,387	14,155	10,891
38,350	38,400	11,712	9,408	14,182	10,913
38,400	38,450	11,737	9,429	14,209	10,936
38,450	38,500	11,761	9,451	14,235	10,959
38,500	38,550	11,785	9,472	14,262	10,981
38,550	38,600	11,809	9,493	14,289	11,004
38,600	38,650	11,833	9,514	14,315	11,027
38,650	38,700	11,858	9,536	14,342	11,050
38,700	38,750	11,882	9,557	14,369	11,072
38,750	38,800	11,906	9,578	14,395	11,095
38,800	38,850	11,930	9,599	14,422	11,118
38,850	38,900	11,954	9,620	14,449	11,140
38,900	38,950	11,979	9,642	14,475	11,163
38,950	39,000	12,003	9,663	14,502	11,186
39,000					
39,000	39,050	12,027	9,684	14,529	11,209
39,050	39,100	12,051	9,705	14,555	11,231
39,100	39,150	12,075	9,727	14,582	11,254
39,150	39,200	12,100	9,748	14,609	11,277
39,200	39,250	12,124	9,769	14,635	11,299
39,250	39,300	12,148	9,790	14,662	11,322
39,300	39,350	12,172	9,812	14,689	11,345
39,350	39,400	12,196	9,833	14,715	11,368
39,400	39,450	12,221	9,854	14,742	11,390
39,450	39,500	12,245	9,875	14,769	11,413
39,500	39,550	12,269	9,896	14,795	11,436
39,550	39,600	12,293	9,918	14,822	11,458
39,600	39,650	12,317	9,939	14,849	11,481
39,650	39,700	12,342	9,960	14,875	11,504
39,700	39,750	12,366	9,981	14,902	11,527
39,750	39,800	12,390	10,003	14,929	11,549
39,800	39,850	12,414	10,024	14,955	11,572
39,850	39,900	12,438	10,045	14,982	11,595
39,900	39,950	12,462	10,066	15,009	11,617
39,950	40,000	12,487	10,088	15,035	11,640
40,000					
40,000	40,050	12,511	10,109	15,062	11,663
40,050	40,100	12,535	10,130	15,089	11,686
40,100	40,150	12,559	10,151	15,115	11,708
40,150	40,200	12,583	10,172	15,142	11,731
40,200	40,250	12,608	10,194	15,168	11,754
40,250	40,300	12,632	10,215	15,195	11,776
40,300	40,350	12,656	10,236	15,222	11,799
40,350	40,400	12,680	10,257	15,248	11,822
40,400	40,450	12,704	10,279	15,275	11,845
40,450	40,500	12,729	10,300	15,302	11,867
40,500	40,550	12,753	10,321	15,328	11,890
40,550	40,600	12,777	10,342	15,355	11,913
40,600	40,650	12,801	10,364	15,382	11,935
40,650	40,700	12,825	10,385	15,408	11,958
40,700	40,750	12,850	10,406	15,435	11,981
40,750	40,800	12,874	10,427	15,462	12,004
40,800	40,850	12,898	10,448	15,488	12,026
40,850	40,900	12,922	10,470	15,515	12,049
40,900	40,950	12,946	10,491	15,542	12,072
40,950	41,000	12,971	10,512	15,568	12,094

Continued on next page

1981 Tax Table (*Continued*)

If line 12 (taxable income) is — At least	But less than	And you are— Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
41,000					
41,000	41,050	12,995	10,533	15,595	12,117
41,050	41,100	13,019	10,555	15,622	12,140
41,100	41,150	13,043	10,576	15,648	12,163
41,150	41,200	13,067	10,597	15,675	12,185
41,200	41,250	13,092	10,618	15,702	12,208
41,250	41,300	13,116	10,640	15,728	12,231
41,300	41,350	13,140	10,661	15,755	12,253
41,350	41,400	13,164	10,682	15,782	12,276
41,400	41,450	13,188	10,703	15,808	12,299
41,450	41,500	13,213	10,724	15,835	12,322
41,500	41,550	13,238	10,746	15,862	12,344
41,550	41,600	13,265	10,767	15,888	12,367
41,600	41,650	13,292	10,788	15,915	12,390
41,650	41,700	13,320	10,809	15,942	12,412
41,700	41,750	13,347	10,831	15,968	12,435
41,750	41,800	13,374	10,852	15,995	12,458
41,800	41,850	13,401	10,873	16,022	12,481
41,850	41,900	13,428	10,894	16,048	12,503
41,900	41,950	13,455	10,916	16,075	12,526
41,950	42,000	13,483	10,937	16,102	12,549
42,000					
42,000	42,050	13,510	10,958	16,128	12,571
42,050	42,100	13,537	10,979	16,155	12,594
42,100	42,150	13,564	11,001	16,182	12,617
42,150	42,200	13,591	11,022	16,208	12,640
42,200	42,250	13,618	11,043	16,235	12,662
42,250	42,300	13,646	11,064	16,262	12,685
42,300	42,350	13,673	11,085	16,288	12,708
42,350	42,400	13,700	11,107	16,315	12,730
42,400	42,450	13,727	11,128	16,342	12,753
42,450	42,500	13,754	11,149	16,368	12,776
42,500	42,550	13,781	11,170	16,395	12,798
42,550	42,600	13,808	11,192	16,422	12,821
42,600	42,650	13,836	11,213	16,448	12,844
42,650	42,700	13,863	11,234	16,475	12,867
42,700	42,750	13,890	11,255	16,502	12,889
42,750	42,800	13,917	11,277	16,528	12,912
42,800	42,850	13,944	11,298	16,556	12,935
42,850	42,900	13,971	11,319	16,585	12,957
42,900	42,950	13,999	11,340	16,614	12,980
42,950	43,000	14,026	11,361	16,644	13,003
43,000					
43,000	43,050	14,053	11,383	16,673	13,026
43,050	43,100	14,080	11,404	16,702	13,048
43,100	43,150	14,107	11,425	16,731	13,071
43,150	43,200	14,134	11,446	16,760	13,094
43,200	43,250	14,161	11,468	16,789	13,116
43,250	43,300	14,189	11,489	16,818	13,139
43,300	43,350	14,216	11,510	16,847	13,162
43,350	43,400	14,243	11,531	16,877	13,185
43,400	43,450	14,270	11,553	16,906	13,207
43,450	43,500	14,297	11,574	16,935	13,230
43,500	43,550	14,324	11,595	16,964	13,253
43,550	43,600	14,352	11,616	16,993	13,275
43,600	43,650	14,379	11,637	17,022	13,298
43,650	43,700	14,406	11,659	17,051	13,321
43,700	43,750	14,433	11,680	17,081	13,344
43,750	43,800	14,460	11,701	17,110	13,366
43,800	43,850	14,487	11,722	17,139	13,389
43,850	43,900	14,515	11,744	17,168	13,412
43,900	43,950	14,542	11,765	17,197	13,434
43,950	44,000	14,569	11,786	17,226	13,457
44,000					
44,000	44,050	14,596	11,807	17,255	13,480
44,050	44,100	14,623	11,829	17,284	13,503
44,100	44,150	14,650	11,850	17,314	13,525
44,150	44,200	14,677	11,871	17,343	13,548
44,200	44,250	14,705	11,892	17,372	13,571
44,250	44,300	14,732	11,913	17,401	13,593
44,300	44,350	14,759	11,935	17,430	13,616
44,350	44,400	14,786	11,956	17,459	13,639
44,400	44,450	14,813	11,977	17,488	13,662
44,450	44,500	14,840	11,998	17,518	13,684
44,500	44,550	14,868	12,020	17,547	13,707
44,550	44,600	14,895	12,041	17,576	13,730
44,600	44,650	14,922	12,062	17,605	13,752
44,650	44,700	14,949	12,083	17,634	13,775
44,700	44,750	14,976	12,105	17,663	13,800
44,750	44,800	15,003	12,126	17,692	13,826
44,800	44,850	15,030	12,147	17,721	13,853
44,850	44,900	15,058	12,168	17,751	13,880
44,900	44,950	15,085	12,189	17,780	13,906
44,950	45,000	15,112	12,211	17,809	13,933
45,000					
45,000	45,050	15,139	12,232	17,838	13,960
45,050	45,100	15,166	12,253	17,867	13,986
45,100	45,150	15,193	12,274	17,896	14,013
45,150	45,200	15,221	12,296	17,925	14,040
45,200	45,250	15,248	12,317	17,954	14,066
45,250	45,300	15,275	12,338	17,984	14,093
45,300	45,350	15,302	12,359	18,013	14,120
45,350	45,400	15,329	12,381	18,042	14,146
45,400	45,450	15,356	12,402	18,071	14,173
45,450	45,500	15,384	12,423	18,100	14,200
45,500	45,550	15,411	12,444	18,129	14,226
45,550	45,600	15,438	12,465	18,158	14,253
45,600	45,650	15,465	12,487	18,188	14,280
45,650	45,700	15,492	12,508	18,217	14,306
45,700	45,750	15,519	12,529	18,246	14,333
45,750	45,800	15,546	12,550	18,275	14,360
45,800	45,850	15,574	12,573	18,304	14,386
45,850	45,900	15,601	12,597	18,333	14,413
45,900	45,950	15,628	12,621	18,362	14,440
45,950	46,000	15,655	12,646	18,391	14,466
46,000					
46,000	46,050	15,682	12,670	18,421	14,493
46,050	46,100	15,709	12,694	18,450	14,520
46,100	46,150	15,737	12,718	18,479	14,546
46,150	46,200	15,764	12,742	18,508	14,573
46,200	46,250	15,791	12,767	18,537	14,600
46,250	46,300	15,818	12,791	18,566	14,626
46,300	46,350	15,845	12,815	18,595	14,653
46,350	46,400	15,872	12,839	18,624	14,680
46,400	46,450	15,899	12,863	18,654	14,706
46,450	46,500	15,927	12,888	18,683	14,733
46,500	46,550	15,954	12,912	18,712	14,760
46,550	46,600	15,981	12,936	18,741	14,786
46,600	46,650	16,008	12,960	18,770	14,813
46,650	46,700	16,035	12,984	18,799	14,840
46,700	46,750	16,062	13,009	18,828	14,866
46,750	46,800	16,090	13,033	18,858	14,893
46,800	46,850	16,117	13,057	18,887	14,920
46,850	46,900	16,144	13,081	18,916	14,946
46,900	46,950	16,171	13,105	18,945	14,973
46,950	47,000	16,198	13,130	18,974	15,000
47,000					
47,000	47,050	16,225	13,154	19,003	15,026
47,050	47,100	16,253	13,178	19,032	15,053
47,100	47,150	16,280	13,202	19,061	15,080
47,150	47,200	16,307	13,226	19,091	15,106
47,200	47,250	16,334	13,251	19,120	15,133
47,250	47,300	16,361	13,275	19,149	15,160
47,300	47,350	16,388	13,299	19,178	15,186
47,350	47,400	16,415	13,323	19,207	15,213
47,400	47,450	16,443	13,347	19,236	15,240
47,450	47,500	16,470	13,371	19,265	15,266
47,500	47,550	16,497	13,396	19,295	15,293
47,550	47,600	16,524	13,420	19,324	15,320
47,600	47,650	16,551	13,444	19,353	15,346
47,650	47,700	16,578	13,468	19,382	15,373
47,700	47,750	16,606	13,492	19,411	15,400
47,750	47,800	16,633	13,517	19,440	15,426
47,800	47,850	16,660	13,541	19,469	15,453
47,850	47,900	16,687	13,565	19,498	15,480
47,900	47,950	16,714	13,589	19,528	15,506
47,950	48,000	16,741	13,613	19,557	15,533
48,000					
48,000	48,050	16,768	13,638	19,586	15,560
48,050	48,100	16,796	13,662	19,615	15,586
48,100	48,150	16,823	13,686	19,644	15,613
48,150	48,200	16,850	13,710	19,673	15,640
48,200	48,250	16,877	13,734	19,702	15,666
48,250	48,300	16,904	13,759	19,731	15,693
48,300	48,350	16,931	13,783	19,761	15,720
48,350	48,400	16,959	13,807	19,790	15,746
48,400	48,450	16,986	13,831	19,819	15,773
48,450	48,500	17,013	13,855	19,848	15,800
48,500	48,550	17,040	13,880	19,877	15,826
48,550	48,600	17,067	13,904	19,906	15,853
48,600	48,650	17,094	13,928	19,935	15,879
48,650	48,700	17,122	13,952	19,965	15,906
48,700	48,750	17,149	13,976	19,994	15,933
48,750	48,800	17,176	14,001	20,023	15,959
48,800	48,850	17,203	14,025	20,052	15,986
48,850	48,900	17,230	14,049	20,081	16,013
48,900	48,950	17,257	14,073	20,110	16,039
48,950	49,000	17,284	14,097	20,139	16,066
49,000					
49,000	49,050	17,312	14,121	20,168	16,093
49,050	49,100	17,339	14,146	20,198	16,119
49,100	49,150	17,366	14,170	20,227	16,146
49,150	49,200	17,393	14,194	20,256	16,173
49,200	49,250	17,420	14,218	20,285	16,199
49,250	49,300	17,447	14,242	20,314	16,226
49,300	49,350	17,475	14,267	20,343	16,253
49,350	49,400	17,502	14,291	20,372	16,279
49,400	49,450	17,529	14,315	20,402	16,306
49,450	49,500	17,556	14,339	20,431	16,333
49,500	49,550	17,583	14,363	20,460	16,359
49,550	49,600	17,610	14,388	20,489	16,386
49,600	49,650	17,637	14,412	20,518	16,413
49,650	49,700	17,665	14,436	20,547	16,439
49,700	49,750	17,692	14,460	20,576	16,466
49,750	49,800	17,719	14,484	20,605	16,493
49,800	49,850	17,746	14,509	20,635	16,519
49,850	49,900	17,773	14,533	20,664	16,546
49,900	49,950	17,800	14,557	20,693	16,573
49,950	50,000	17,828	14,581	20,722	16,599

50,000 or over — use Form 1040

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 and Paperwork Reduction Act of 1980 say that when we ask you for information we must tell you:

a. Our legal right to ask for the information.
b. What major purposes we have in asking for it, and how it will be used.
c. What could happen if we do not receive it.
d. Whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

For the Internal Revenue Service, the laws include:

- 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. Your response is mandatory under these sections. 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 United States.

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.

1981 Earned Income Credit Table (Caution—This is not a tax table)

Read down the column titled "If line 1 or 2 of the worksheet is—" and find the appropriate amount from the Earned Income Credit Worksheet on page 14. Read across to the right and find the amount of your earned income credit. Enter that amount on line 3 or 4 of the worksheet, whichever applies.

If line 1 or 2 of the worksheet is— Over	But not over	Your earned income credit is—	If line 1 or 2 of the worksheet is— Over	But not over	Your earned income credit is—	If line 1 or 2 of the worksheet is— Over	But not over	Your earned income credit is—	If line 1 or 2 of the worksheet is— Over	But not over	Your earned income credit is—	If line 1 or 2 of the worksheet is— Over	But not over	Your earned income credit is—
$0	$50	$3	$1,800	$1,850	$183	$3,600	$3,650	$363	$6,350	$6,400	$453	$8,150	$8,200	$228
50	100	8	1,850	1,900	188	3,650	3,700	368	6,400	6,450	447	8,200	8,250	222
100	150	13	1,900	1,950	193	3,700	3,750	373	6,450	6,500	441	8,250	8,300	216
150	200	18	1,950	2,000	198	3,750	3,800	378	6,500	6,550	434	8,300	8,350	209
200	250	23	2,000	2,050	203	3,800	3,850	383	6,550	6,600	428	8,350	8,400	203
250	300	28	2,050	2,100	208	3,850	3,900	388	6,600	6,650	422	8,400	8,450	197
300	350	33	2,100	2,150	213	3,900	3,950	393	6,650	6,700	416	8,450	8,500	191
350	400	38	2,150	2,200	218	3,950	4,000	398	6,700	6,750	409	8,500	8,550	184
400	450	43	2,200	2,250	223	4,000	4,050	403	6,750	6,800	403	8,550	8,600	178
450	500	48	2,250	2,300	228	4,050	4,100	408	6,800	6,850	397	8,600	8,650	172
500	550	53	2,300	2,350	233	4,100	4,150	413	6,850	6,900	391	8,650	8,700	166
550	600	58	2,350	2,400	238	4,150	4,200	418	6,900	6,950	384	8,700	8,750	159
600	650	63	2,400	2,450	243	4,200	4,250	423	6,950	7,000	378	8,750	8,800	153
650	700	68	2,450	2,500	248	4,250	4,300	428	7,000	7,050	372	8,800	8,850	147
700	750	73	2,500	2,550	253	4,300	4,350	433	7,050	7,100	366	8,850	8,900	141
750	800	78	2,550	2,600	258	4,350	4,400	438	7,100	7,150	359	8,900	8,950	134
800	850	83	2,600	2,650	263	4,400	4,450	443	7,150	7,200	353	8,950	9,000	128
850	900	88	2,650	2,700	268	4,450	4,500	448	7,200	7,250	347	9,000	9,050	122
900	950	93	2,700	2,750	273	4,500	4,550	453	7,250	7,300	341	9,050	9,100	116
950	1,000	98	2,750	2,800	278	4,550	4,600	458	7,300	7,350	334	9,100	9,150	109
1,000	1,050	103	2,800	2,850	283	4,600	4,650	463	7,350	7,400	328	9,150	9,200	103
1,050	1,100	108	2,850	2,900	288	4,650	4,700	468	7,400	7,450	322	9,200	9,250	97
1,100	1,150	113	2,900	2,950	293	4,700	4,750	473	7,450	7,500	316	9,250	9,300	91
1,150	1,200	118	2,950	3,000	298	4,750	4,800	478	7,500	7,550	309	9,300	9,350	84
1,200	1,250	123	3,000	3,050	303	4,800	4,850	483	7,550	7,600	303	9,350	9,400	78
1,250	1,300	128	3,050	3,100	308	4,850	4,900	488	7,600	7,650	297	9,400	9,450	72
1,300	1,350	133	3,100	3,150	313	4,900	4,950	493	7,650	7,700	291	9,450	9,500	66
1,350	1,400	138	3,150	3,200	318	4,950	5,000	498	7,700	7,750	284	9,500	9,550	59
1,400	1,450	143	3,200	3,250	323	5,000	6,000	500	7,750	7,800	278	9,550	9,600	53
1,450	1,500	148	3,250	3,300	328	6,000	6,050	497	7,800	7,850	272	9,600	9,650	47
1,500	1,550	153	3,300	3,350	333	6,050	6,100	491	7,850	7,900	266	9,650	9,700	41
1,550	1,600	158	3,350	3,400	338	6,100	6,150	484	7,900	7,950	259	9,700	9,750	34
1,600	1,650	163	3,400	3,450	343	6,150	6,200	478	7,950	8,000	253	9,750	9,800	28
1,650	1,700	168	3,450	3,500	348	6,200	6,250	472	8,000	8,050	247	9,800	9,850	22
1,700	1,750	173	3,500	3,550	353	6,250	6,300	466	8,050	8,100	241	9,850	9,900	16
1,750	1,800	178	3,550	3,600	358	6,300	6,350	459	8,100	8,150	234	9,900	9,950	9
												9,950	9,999	3

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. Please use a local city number only if it is not a long-distance call for you. Otherwise, use the general toll-free number given.

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. If we do make an error, you are still responsible for the payment of the correct tax.

To make sure that IRS employees give courteous responses and correct information to taxpayers, a second IRS employee sometimes listens in on telephone calls. No record is kept of any taxpayer's name, address, or social security number.

If you find it necessary to write instead of calling, please address your letter to your IRS District Director for a prompt reply.

Alabama
Birmingham, 252–1155
Huntsville, 539–2751
Montgomery, 264–8441
Elsewhere in Alabama, 1–800–292–6300

Alaska
Anchorage, 276–1040
Elsewhere in Alaska, call operator and ask for Zenith 3700

Arizona
Phoenix, 257–1233
Tucson, 882–4181
Elsewhere in Arizona, 1–800–352–6911

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
Denver, 825–7041
Elsewhere in Colorado, 1–800–332–2060

Connecticut
Call 1–800–343–9000

Delaware
Wilmington, 573–6400
Elsewhere in Delaware, 1–800–292–9575

District of Columbia
Call 488–3100

Florida
Fort Lauderdale, 522–0704
Jacksonville, 354–1760
Miami, 358–5072
Orlando, 422–2550
St. Petersburg, 823–7459
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, 1–800–632–5990

Illinois
Chicago, 435–1040
Elsewhere in Illinois, 800–972–5400

Indiana
Evansville, 424–6481
Fort Wayne, 426–8300
Gary, 938–0560
Hammond, 938–0560
Indianapolis, 269–5477
South Bend, 232–3981
Elsewhere in Indiana, 1–800–382–9740

Iowa
Des Moines, 284–4850
Elsewhere in Iowa, 800–362–2600

Kansas
Wichita, 263–2161
Elsewhere in Kansas, 1–800–362–2190

Kentucky
Lexington, 255–2333
Louisville, 584–1361
Northern Kentucky (Covington dialing area), 628–0055
Elsewhere in Kentucky, 1–800–428–9100

Louisiana
New Orleans, 581–2440
Elsewhere in Louisiana, 1–800–362–6900

Maine
Augusta, 622–7101
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
Elsewhere in Massachusetts, 1–800–392–6288

Michigan
Ann Arbor, 769–9850
Detroit, 237–0800
Flint, 767–8830
Grand Rapids, 774–8300
Mount Clemens, 469–4200
Pontiac, 858–2530
Elsewhere in area code 313, call 1–800–462–0830
Elsewhere in area codes 517, 616, and 906, call 1–800–482–0670

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
St. Louis, 342–1040
Elsewhere in Missouri, 800–392–4200

Montana
Helena, 443–2320
Elsewhere in Montana, 1–800–332–2275

Nebraska
Omaha, 422–1500
Elsewhere in Nebraska, 800–642–9960

Nevada
Las Vegas, 385–6291
Reno, 784–5521
Elsewhere in Nevada, 1–800–492–6552

New Hampshire
Portsmouth, 436–8810
Elsewhere in New Hampshire, 1–800–582–7200

New Jersey
Camden, 966–7333
Hackensack, 646–1919
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)
Call 1–800–343–9000

Brooklyn District
Brooklyn, 596–3770
Nassau, 294–3600
Queens, 596–3770
Suffolk, 724–5000

Buffalo District
(Central and Western New York)
Buffalo, 855–3955
Rochester, 263–6770
Syracuse, 425–8111
Elsewhere in Central and Western New York, 1–800–462–1560

Manhattan District
Bronx, 732–0100
Manhattan, 732–0100
Rockland County, 352–8900
Staten Island, 732–0100
Westchester County, 997–1510

North Carolina
Charlotte, 372–7750
Greensboro, 274–3711
Raleigh, 828–6278
Elsewhere in North Carolina, 1–800–822–8800

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, 1–800–362–9050

Cincinnati District
Cincinnati, 621–6281
Columbus, 228–0520
Dayton, 228–0557
Elsewhere in Southern Ohio, 1–800–582–1700

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, 1–800–452–1980

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
Providence, 274–1040
Elsewhere in Rhode Island, 1–800–662–5055

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, 756–3010
Knoxville, 637–0190
Memphis, 522–1250
Nashville, 259–4601
Elsewhere in Tennessee, 1–800–342–8420

Texas
Austin, 472–1974
Corpus Christi, 888–9431
Dallas, 742–2440
El Paso, 532–6116
Ft. Worth, 335–1370
Houston, 955–0440
San Antonio, 229–1700
Elsewhere in Texas, 1–800–492–4830

Utah
Salt Lake City, 524–4060
Elsewhere in Utah, 1–800–662–5370

Vermont
Burlington, 558–1870
Elsewhere in Vermont, 1–800–642–3110

Virginia
Baileys Crossroads (Northern Virginia), 557–9230
Chesapeake, 461–3770
Norfolk, 461–3770
Portsmouth, 461–3770
Richmond, 649–2361
Virginia Beach, 461–3770
Elsewhere in Virginia, 1–800–552–9500

Washington
Everett, 259–0861
Seattle, 442–1040
Spokane, 456–8350
Tacoma, 383–2021
Elsewhere in Washington, 1–800–732–1040

West Virginia
Charleston, 345–2210
Huntington, 523–0213
Parkersburg, 485–1601
Wheeling, 233–4210
Elsewhere in West Virginia, 1–800–543–7200

Wisconsin
Milwaukee, 271–3780
Elsewhere in Wisconsin, 800–452–9100

Wyoming
Call 1–800–525–6060

Telephone Assistance Services for Deaf/Hearing Impaired Taxpayers Who Have Access to TV/Telephone—TTY Equipment.

Hours of Operation
8:30 A.M. to 6:45 P.M. EST

Indiana residents, 1–800–382–4059
Elsewhere in U.S., including Alaska, Hawaii, Virgin Islands, and Puerto Rico, 1–800–428–4732

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 most Internal Revenue Service offices, and at many banks and post offices, or by using the order blank on page 27.

Form 1040, U.S. Individual Income Tax Return

Schedule A for itemized deductions

Schedule B for interest income if more than $400 or if from All-Savers Certificates, for dividends and other distributions on stock 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 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

These forms are available only at Internal Revenue Service offices:

Form 1040–ES to make estimated tax payments

Form 2106, Employee Business Expenses

Form 2119, Sale or Exchange of Principal Residence

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 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 4562, Depreciation

Form 4684, Casualties and Thefts

Form 4726, Maximum Tax on Personal Service Income

Form 4797, Supplemental Schedule of Gains and Losses

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 5695, Residential Energy Credit

Form 6251, Alternative Minimum Tax Computation

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
463 Travel, Entertainment, and Gift Expenses
501 Exemptions
502 Medical and Dental Expenses
503 Child and Disabled Dependent Care
504 Tax Information for Divorced or Separated Individuals
505 Tax Withholding and Estimated Tax
506 Income Averaging
521 Moving Expenses
522 Disability Payments
523 Tax Information on Selling Your Home
524 Credit for the Elderly
526 Charitable Contributions
527 Rental Property
529 Miscellaneous Deductions
530 Tax Information for Homeowners
545 Interest Expense
552 Recordkeeping Requirements and a List of Tax Publications
553 Highlights of 1981 Tax Changes
554 Tax Benefits for Older Americans
903 Energy Credits for Individuals

Other publications and forms referred to in the instructions are available without cost from any District Director.

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 30370
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 30370
Georgia—Caller No. 848, Atlanta, GA 30370
Hawaii—P.O. Box 12626, Fresno, CA 93778
Idaho—P.O. Box 12626, Fresno, CA 93778
Illinois—6000 Manchester Trafficway Terrace, Kansas City, MO 64130
Indiana—P.O. Box 636, Florence, KY 41042
Iowa—6000 Manchester Trafficway Terrace, Kansas City, MO 64130
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—6000 Manchester Trafficway Terrace, Kansas City, MO 64130
Mississippi—Caller No. 848, Atlanta, GA 30370
Missouri—6000 Manchester Trafficway Terrace, Kansas City, MO 64130
Montana—P.O. Box 12626, Fresno, CA 93778
Nebraska—6000 Manchester Trafficway Terrace, Kansas City, MO 64130
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 30370
North Dakota—6000 Manchester Trafficway Terrace, Kansas City, MO 64130
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 30370
South Dakota—6000 Manchester Trafficway Terrace, Kansas City, MO 64130
Tennessee—Caller No. 848, Atlanta, GA 30370
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 Virgina—P.O. Box 636, Florence, KY 41042
Wisconsin—6000 Manchester Trafficway Terrace, Kansas City, MO 64130
Wyoming—P.O. Box 2924, Austin, TX 78769

Foreign Addresses—Taxpayers with mailing addresses in foreign countries should send this order blank to either: Forms Distribution Center, Caller No. 848, Atlanta, GA 30370 or Forms Distribution Center, P.O. Box 12626, Fresno, CA 93778, whichever is closer. Send letter requests for other forms and publications to: Director, Office of International Operations, Internal Revenue Service, Washington, DC 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 forms and publications listed here are available at no cost. We will send you 2 copies of each form and 1 copy of each instruction and 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. To help reduce waste, please order only the forms and publications you think you will need to prepare your return. Attach a separate sheet of paper listing the additional forms and publications you may need which are not listed on the order blank. Be sure to allow 10 days to receive your order.

Circle desired Forms & Publications			2441	4726	Pub. 334	Pub. 522	Pub. 530
			3468	4797	Pub. 463	Pub. 523	Pub. 545
1040	Schedule D (1040)	1040-ES (1982)	3468 Instructions	4797 Instructions	Pub. 501	Pub. 524	Pub. 552
Instructions for 1040 & Schedules	Schedule E (1040)	2106	3903	4835	Pub. 502	Pub. 526	Pub. 553
1040A	Schedule F (1040)	2119	4136	4868	Pub. 503	Pub. 527	Pub. 554
1040A Instructions	Schedule G (1040)	2120	4562	5695	Pub. 504	Pub. 529	Pub. 903
Schedules A & B (1040)	Schedules R&RP (1040)	2210	4562 Instructions	6251	Pub. 506		
Schedule C (1040)	Schedule SE (1040)	2440	4684	Pub. 17	Pub. 521		

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DETACH AT THIS LINE

U.S. GOVERNMENT PRINTING OFFICE : 1981—O-345-438

Do not use the envelope we furnished you in your income tax package because 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

Schedules A&B (Form 1040)
Department of the Treasury Internal Revenue Service (0)

Schedule A—Itemized Deductions

(Schedule B is on back)

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

OMB No. 1545-0074

1981

07

Name(s) as shown on Form 1040 | Your social security number

Medical and Dental Expenses (Do not include expenses reimbursed or paid by others.) *(See page 17 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 Transportation
d Other (itemize—include hearing aids, dentures, eyeglasses, etc.) ▶
7 Total (add lines 4 through 6d)
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 18 of Instructions.)*

11 State and local income
12 Real estate
13 a General sales (see sales tax tables)
b General sales on motor vehicles
14 Personal property
15 Other (itemize) ▶
16 **Total taxes (add lines 11 through 15).** Enter here and on line 34 ▶

Interest Expense *(See page 18 of Instructions.)*

17 Home mortgage
18 Credit and charge cards
19 Other (itemize) ▶
20 **Total interest expense (add lines 17 through 19).** Enter here and on line 35 ▶

Contributions *(See page 19 of Instructions.)*

21 a Cash contributions (If you gave $3,000 or more to any one organization, report those contributions on line 21b)
b Cash contributions totaling $3,000 or more to any one organization (show to whom you gave and how much you gave) ▶
22 Other than cash (see page 19 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) *(You must attach Form 4684 if line 29 is $1,000 or more, OR if certain other situations apply.) (See page 19 of Instructions.)*

25 Loss before reimbursement
26 Insurance or other reimbursement you received or expect to receive
27 Subtract line 26 from line 25. If line 26 is more than line 25, enter zero
28 Enter $100 or amount from 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 19 of Instructions.)*

30 a Union dues
b Tax return preparation fee
31 Other (itemize) ▶
32 **Total miscellaneous deductions (add lines 30a through 31).** Enter here and on line 38 ▶

Summary of Itemized Deductions *(See page 20 of Instructions.)* **A**

33 Total medical and dental—from line 10
34 Total taxes—from line 16
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 Add lines 33 through 38
40 If you checked Form 1040, Filing Status Box:
2 or 5, enter $3,400
1 or 4, enter $2,300
3, enter $1,700
41 **Subtract line 40 from line 39. Enter here and on Form 1040, line 32b.** (If line 40 is more than line 39, see the Instructions for line 41 on page 20.) ▶

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

C

Schedules A&B (Form 1040) 1981

Schedule B—Interest and Dividend Income

OMB No. 1545-0074 Page 2

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

If you received more than $400 in interest or you received any interest from an All-Savers Certificate, you must complete Part I and list ALL interest received. Also complete Part III if you received more than $400 in interest. 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 20 of the Instructions.

Name of payer	Amount
1a Interest income (other than qualifying interest from All-Savers Certificates)	
1b Total. Add above amounts	
1c Qualifying interest from All-Savers Certificates. (List payers and amounts even if $400 or less.) See page 20 of Instructions.	
1d Total	
1e Exclusion (See page 20 of Instructions)	
1f Subtract line 1e from line 1d. **Caution:** *No part of the amount on line 1f may be excluded on Form 1040, line 8d.*	
2 **Total interest income (add lines 1b and 1f).** Enter here and on Form 1040, line 8a	

Part II Dividend Income

If you received more than $400 in gross dividends (including capital gain distributions) and other distributions on stock, complete Part II and Part III. Please see page 9 of the Instructions. Then answer the questions in Part III, below. If you received dividends as a nominee for another, please see page 21 of the Instructions.

Name of payer	Amount
3	
4 Total. Add above amounts	
5 Capital gain distributions. Enter here and on line 13, Schedule D. See Note below	
6 Nontaxable distributions (See Instructions for adjustment to basis)	
7 Total (add lines 5 and 6)	
8 **Total dividend income (subtract line 7 from line 4).** Enter here and on Form 1040, line 8b	

B

Note: *If you received capital gain distributions for the year and you 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 40% of your capital gain distributions on Form 1040, line 13.*

Part III Foreign Accounts and Foreign Trusts

If you received more than $400 of interest or dividends, 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 21 of the Instructions.

	Yes	No
9 At any time during the tax year, did you have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country?		
10 Were you the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not you have any beneficial interest in it? If "Yes," you may have to file Forms 3520, 3520-A, or 926.		

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

23 188 5979

☆U.S. GOVERNMENT PRINTING OFFICE: 1981—343-406

SCHEDULE D (FORM 1040)
Department of the Treasury
Internal Revenue Service (0)

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).

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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 7% preferred 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 23)	f. LOSS If column (e) is more than (d) subtract (d) from (e)	g. GAIN If column (d) is more than (e) subtract (e) from (d)
1						

2a Gain from sale or exchange of a principal residence held one year or less, from Form 2119, lines 7 or 11
b Short-term capital gain from installment sales from Form 6252, line 19 or 27
3 Enter your share of net short-term gain or (loss) from partnerships and fiduciaries
4 Add lines 1 through 3 in column f and column g ( )
5 Combine line 4, column f and line 4, column g and enter the net gain or (loss)
6 Short-term capital loss carryover from years beginning after 1969 ( )
7 Net short-term gain or (loss), combine lines 5 and 6

Part II Long-term Capital Gains and Losses—Assets Held More Than One Year

8						

9a Gain from sale or exchange of a principal residence held more than one year, from Form 2119, lines 7, 11, 16 or 18
b Long-term capital gain from installment sales from Form 6252, line 19 or 27
10 Enter your share of net long-term gain or (loss) from partnerships and fiduciaries
11 Add lines 8 through 10 in column f and column g ( )
12 Combine line 11, column f and line 11, column g and enter the net gain or (loss)
13 Capital gain distributions
14 Enter gain from Form 4797, line 5(a)(1)
15 Enter your share of net long-term gain from small business corporations (Subchapter S)
16 Combine lines 12 through 15
17 Long-term capital loss carryover from years beginning after 1969 ( )
18 Net long-term gain or (loss), combine lines 16 and 17

Note: *Complete this form on reverse. However, if you have capital loss carryovers from years beginning before 1970, do not complete Parts III or V. See Form 4798 instead.*

For Paperwork Reduction Act Notice, see Form 1040 Instructions

Part III Summary of Parts I and II

19 Combine lines 7 and 18, and enter the net gain or (loss) here
NOTE: *If line 19 is a gain complete lines 20 through 22. If line 19 is a loss complete lines 23 and 24.*
20 If line 19 shows a gain, enter the smaller of line 18 or line 19. Enter zero if there is a loss or no entry on line 18
21 Enter 60% of line 20
If line 21 is more than zero, you may be liable for the alternative minimum tax. See Form 6251.
22 Subtract line 21 from line 19. Enter here and on Form 1040, line 12
23 If line 19 shows a loss, enter one of the following amounts:
(i) If line 7 is zero or a net gain, enter 50% of line 19,
(ii) If line 18 is zero or a net gain, enter line 19; or,
(iii) If line 7 and line 18 are net losses, enter amount on line 7 added to 50% of the amount on line 18
24 Enter here and as a loss on Form 1040, line 12, the smallest of:
(i) The amount on line 23;
(ii) $3,000 ($1,500 if married and filing a separate return); or,
(iii) Taxable income, as adjusted

Part IV Computation of Alternative Tax

(Complete this part if line 20 (or Form 4798, line 8) shows a gain and your tax rate is above 50%. See instructions page 23.)

25 Net short-term gain or (loss) from line 5, from sales or exchanges after June 9, 1981
26 Net long-term gain or (loss) from line 16, from sales or exchanges after June 9, 1981
27 If line 26 shows a gain, combine line 25 and line 26. If line 26 or this line shows a loss or zero, enter zero and do not complete rest of this part
28 Enter the smaller of line 26 or line 27
29 Enter the smaller of line 20 (or Form 4798, line 8) or line 28
30 Enter your Taxable Income from Form 1040, line 34
31 Enter 40% of line 29
32 Subtract line 31 from line 30. If line 31 is more than line 30, enter zero
33 Tax on amount on line 32. ☐ Tax Rate Schedule X, Y, or Z; ☐ Schedule G. (See instructions page 23)
34 Enter 20% of line 29
35 Add lines 33 and 34. If the result is less than your tax using other methods, enter this amount on Form 1040, line 35 and check Schedule D box

Part V Computation of Post-1969 Capital Loss Carryovers from 1981 to 1982

(Complete this part if the loss on line 23 is more than the loss on line 24)

Section A.—Short-term Capital Loss Carryover

36 Enter loss shown on line 7; if none, enter zero and skip lines 37 through 41—then go to line 42
37 Enter gain shown on line 18. If that line is blank or shows a loss, enter zero
38 Reduce any loss on line 36 to the extent of any gain on line 37
39 Enter amount shown on line 24
40 Enter smaller of line 38 or 39
41 Subtract line 40 from line 38. This is your short-term capital loss carryover from 1981 to 1982

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 24*)
43 Enter loss from line 18; if none, enter zero and skip lines 44 through 47
44 Enter gain shown on line 7. If that line is blank or shows a loss, enter zero
45 Reduce any loss on line 43 to the extent of any gain on line 44
46 Multiply amount on line 42 by 2
47 Subtract line 46 from line 45. This is your long-term capital loss carryover from 1981 to 1982

Part VI Complete this Part Only if You are Electing Out of the Installment Method And are Reporting a Note or Other Obligation at Less Than Full Face Value

☐ Check here if you elect out of the installment method.
Enter the face amount of the note or other obligation ▶
Enter the percentage of valuation of the note or other obligation ▶

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SCHEDULE E (Form 1040)
Department of the Treasury
Internal Revenue Service (0)

Supplemental Income Schedule

(From rents and royalties, partnerships, estates and trusts, etc.)
▶ Attach to Form 1040. ▶ See Instructions for Schedule E (Form 1040).

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Name(s) as shown on Form 1040 | Your social security number

Part I Rent and Royalty Income or Loss.

1 Are any of the expenses listed below for a vacation home or similar dwelling rented to others (see Instructions)? ☐ Yes ☐ No
2 If you checked "Yes" to question 1, did you or a member of your family occupy the vacation home or similar dwelling for more than 14 days during the tax year? ☐ Yes ☐ No

Rental and Royalty Income (describe property in Part V)		Properties A	Properties B	Properties C		Totals
3 a Rents received					3	
b Royalties received						
Rental and Royalty Expenses						
4 Advertising	4					
5 Auto and travel	5					
6 Cleaning and maintenance	6					
7 Commissions	7					
8 Insurance	8					
9 Interest	9					
10 Legal and other professional fees	10					
11 Repairs	11					
12 Supplies	12					
13 Taxes (do NOT include Windfall Profit Tax, see Part III, line 35)	13					
14 Utilities	14					
15 Wages and salaries	15					
16 Other (list) ▶						
17 Total deductions (add lines 4 through 16)	17				17	
18 Depreciation expense (see Instructions), or Depletion (attach computation)	18				18	
19 Total (add lines 17 and 18)	19					
20 Income or (loss) from rental or royalty properties (subtract line 19 from line 3a (rents) or 3b (royalties))	20					
21 Add properties with profits on line 20, and enter total profits here					21	
22 Add properties with losses on line 20, and enter total (losses) here					22	( )
23 Combine amounts on lines 21 and 22, and enter net profit or (loss) here					23	
24 Net farm rental profit or (loss) from Form 4835, line 50					24	
25 Total rental or royalty income or (loss). Combine amounts on lines 23 and 24. Enter here and include in line 37 on page 2					25	

E

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Part II Income or Losses from Partnerships, Estates or Trusts, or Small Business Corporations

If you report a loss below, do you have amounts invested in that activity for which you are not "at risk" (see Instructions)? ☐ Yes ☐ No
If "Yes," and your loss exceeded your amount "at risk," did you limit your loss to your amount "at risk"? ☐ Yes ☐ No

	(a) Name	(b) Employer identification number	(c) Net loss (see Instructions for "at risk" limitations)	(d) Net income
Partnerships				
	26 Add amounts in columns (c) and (d) and enter here	26	( )	
	27 Combine amounts in columns (c) and (d), line 26, and enter net income or (loss)		27	
	28 Additional first-year depreciation from 1980/1981 fiscal-year partnerships. Enter amount from Form 1065, Schedule K-1, line 2, but not more than $2,000 ($4,000 if a joint return)		28	( )
	29 Total partnership income or (loss). Combine lines 27 and 28. Enter here and include in line 37		29	
Estates or Trusts				
	30 Add amounts in columns (c) and (d) and enter here	30	( )	
	31 Total estate or trust income or (loss). Combine amounts in columns (c) and (d), line 30. Enter here and include in line 37		31	
Small Business Corporations				
	32 Add amounts in columns (c) and (d) and enter here	32	( )	
	33 Total small business corporation income or (loss). Combine amounts in columns (c) and (d), line 32. Enter here and include in line 37		33	

Part III Windfall Profit Tax Summary

34 Windfall Profit Tax Credit or Refund received in 1981 (see Instructions)	34	
35 Windfall Profit Tax withheld in 1981 (see Instructions)	35	( )
36 Combine amounts on lines 34 and 35. Enter here and include in line 37	36	

Part IV Summary

37 TOTAL income or (loss). Combine lines 25, 29, 31, 33, and 36. Enter here and on Form 1040, line 17 ▶	37	
38 Farmers and fishermen: Enter your share of gross farming and fishing income applicable to Parts I and II	38	

Part V Depreciation Claimed in Part I.—Complete only if property was placed in service before January 1, 1981. For more space, use Form 4562. If you placed any property in service after December 31, 1980, use Form 4562 for all property; do NOT complete Part V.

	(a) Description and location of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year
Property A							
Totals (Property A)							
Property B							
Totals (Property B)							
Property C							
Totals (Property C)							

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SCHEDULE SE (Form 1040)
Department of the Treasury Internal Revenue Service (0)

Computation of Social Security Self-Employment Tax

▶ See Instructions for Schedule SE (Form 1040).
▶ Attach to Form 1040.

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Name of self-employed person (as shown on social security card) | Social security number of self-employed person ▶

Part I Computation of Net Earnings from FARM Self-Employment

Regular Method

1 Net profit or (loss) from:
a Schedule F (Form 1040) . . . 1a
b Farm partnerships . . . 1b
2 Net earnings from farm self-employment (add lines 1a and 1b) . . . 2

Farm Optional Method

3 If gross profits from farming are:
a Not more than $2,400, enter two-thirds of the gross profits . . . 3
b More than $2,400 and the net farm profit is less than $1,600, enter $1,600
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

SE

Regular Method

5 Net profit or (loss) from:
a Schedule C (Form 1040) . . . 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 5e) . . . 6
7 Enter adjustments if any (attach statement, see instructions) . . . 7
8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7). Enter here and on line 12b. (Note: If the amount on line 8 is less than $1,600, you may wish to use the nonfarm optional method instead. See instructions.) . . . 8

Nonfarm Optional Method (Use only if your earnings from nonfarm self-employment are less than $1,600 and less than two-thirds of your gross nonfarm profits.)

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 have no amount on line 3, enter zero.) . . . 9b
c Balance (subtract line 9b from line 9a) . . . 9c
10 Enter two-thirds of gross nonfarm profits 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

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 1981 is . . . 14 $29,700 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 15b . . . 15c
16 Balance (subtract line 15c from line 14) . . . 16
17 Self-employment income—line 13 or line 16, whichever is smaller . . . 17
18 Self-employment tax. (If line 17 is $29,700, enter $2,762.10; if less, multiply the amount on line 17 by .093.) Enter here and on Form 1040, line 48 . . . 18

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

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Form **4726**
Department of the Treasury Internal Revenue Service

Maximum Tax on Personal Service Income

▶ See instructions on back.
▶ Attach to Form 1040 (or Form 1041).

OMB No. 1545-0180
1981
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Name(s) as shown on Form 1040 (or Form 1041) | Identifying number

Do not complete this form if—(a) Taxable income or personal service taxable income is less than the amount reportable on line 10.
(b) You elected income averaging; or
(c) On Form 1040, you checked box 3.

Personal Service Income		Deductions Against Personal Service Income (Do not include expenses deductible on Schedule A (Form 1040))	
Wages, salaries, tips, etc.		Moving expenses	
Other compensation		Employee business expenses	
Other (see instructions and list):		Other (see instructions and list):	
1 Total personal service income		2 Total deductions against personal service income	

3 Personal service net income—Subtract total of line 2 from total of line 1 . . . 3
4 Adjusted gross income from Form 1040, line 32a (estates and trusts—see instructions) . . . 4
5 Divide the amount on line 3 by the amount on line 4. Enter result as a percentage. If more than 100%, enter 100%. Round to nearest 4 numbers . . . 5
6 Taxable income from Form 1040, line 34 or Form 1041, line 25 . . . 6
7 Multiply the amount on line 6 by the percentage on line 5 . . . 7
8 Enter the total of your 1981 tax preference items. (Do not include your capital gain deduction.) . . . 8
9 Personal service taxable income. Subtract line 8 from line 7 . . . 9
10 If: on Form 1040, you checked box 1, enter $41,500
on Form 1040, you checked box 2 or box 5, enter $60,000
on Form 1040, you checked box 4, enter $44,700
you are filing Form 1041, enter $28,300 . . . 10
11 Subtract line 10 from line 9. If line 10 is more than line 9, do not complete rest of form . . . 11
12 Enter 50% of line 11 . . . 12
13 Tax on amount on line 6* . . . 13
14 Tax on amount on line 9* . . . 14
15 Subtract line 14 from line 13 . . . 15
16 If the amount on line 10 is: $41,500, enter $13,392
$60,000, enter $19,678
$44,700, enter $13,961
$28,300, enter $9,839 . . . 16
17 Add lines 15 and 16 . . . 17
18 Multiply line 17 by .0125 . . . 18
19 Subtract line 18 from line 17 . . . 19
20 Add lines 12 and 19. This is your maximum tax. (see instructions) . . . 20

Computation of Alternative Maximum Tax (Complete only if you have an entry on Schedule D, line 29.)

21 Enter amount from line 32 of Schedule D (Form 1040 or Form 1041) . . . 21
22 Enter smaller of line 9 or line 21 . . . 22
23 Enter amount from line 10 . . . 23
24 Subtract line 23 from line 22. If line 23 is more than line 22, do not complete rest of form . . . 24
25 Enter 50% of line 24 . . . 25
26 Tax on amount on line 21* . . . 26
27 Tax on amount on line 22* . . . 27
28 Subtract line 27 from line 26 . . . 28
29 Add lines 16 and 28 . . . 29
30 Multiply line 29 by .0125 . . . 30
31 Subtract line 30 from line 29 . . . 31
32 Enter amount from line 34 of Schedule D (Form 1040 or Form 1041) . . . 32
33 Add lines 25, 31, and 32 (see instructions) . . . 33

*Use Tax Rate Schedules from Form 1040 or Form 1041 instructions. Do not use Tax Computation Worksheet.

For Paperwork Reduction Act Notice, see back of form.

Form **4726** (1981)

Instructions

(Section references are to the Internal Revenue Code)

Paperwork Reduction Act Notice.—The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

Purpose of Form.—This form may be to your advantage if you have personal service income and your tax rate is above 50%. For more information, see Publication 909, Minimum Tax and Maximum Tax.

Line 1. Personal service income.—In the spaces on line 1 show the kinds and amounts of personal service income from your Form 1040 or Form 1041. For an estate or trust, personal service income includes only income in respect of a decedent as defined below. Personal service income for an individual includes:

- wages, salaries, tips, and other compensation for personal services actually rendered.
- professional fees.
- bonuses.
- commissions on sales or insurance premiums.
- prizes and awards that are not gambling winnings.
- taxable pensions and annuities which arise from employer-employee relationship or from tax deductible contributions to a retirement plan.
- taxable group term life insurance.
- property you received as payment for services even if you later transferred the property to someone else.
- gains (except capital gains) and net earnings from the sale or transfer of an interest in, or license for the use of property (other than goodwill) that you created by your personal efforts.
- the portion of income you received from a corporation (including an electing small business corporation) that represents a reasonable allowance as compensation for the services you performed for the corporation.
- the entire amount you receive for professional services if you are a doctor, dentist, lawyer, architect, accountant, etc., and you are personally responsible for the services performed. This is true even if your assistants perform all or part of the services.
- income you receive from a noncorporate trade or business where both personal services and capital are material income producing factors. In this case, your personal service income is a reasonable allowance as compensation for the personal services actually rendered, but not more than the net profits of the business.
- an item of gross income in respect of a decedent if the gross income would have been personal service income for the decedent had he or she lived and received the amount.
- personal service income of a nonresident alien if it is from sources in the U.S. and is effectively connected with the conduct of a trade or business in the U.S.

Personal service income does not include:

- interest and dividends (including undistributed taxable income from an electing small business corporation).
- other distributions of corporate earnings and profits.
- gambling gains.
- gains treated as capital gains.
- premature or excess distributions from a qualified employee pension plan under section 72(m)(5).
- lump-sum distributions from pension, etc., plans taxed under sections 402(a)(2), 402(e) and 403(a)(2).
- certain distributions from Individual Retirement Accounts or Annuities described in sections 408(e)(2), (3), (4), (5), and 408(f).
- redemption of retirement bonds includible in income under section 409 (b) or (c).

Line 2. Deductions against personal service income.—In the spaces on line 2 show the kind and amount of each deduction that is related to your personal service income and is required to be taken into account in determining adjusted gross income.

Examples of these are:

- allowable deduction for expenses from a trade or business from which you received personal service income.
- allowable deduction for expenses from performing services as an employee.
- allowable deduction for payments to a Keogh plan.
- allowable deduction for payments to an IRA.
- allowable deduction for moving expenses.
- deductions allowable to an individual who is a shareholder-employee of an electing small business corporation for the excess of amounts included in gross income due to overpayment on his or her behalf by a corporation to a qualified pension plan over amounts not received as benefits.
- a net operating loss deduction to the extent that the net operating losses carried to the taxable year are property allocable to or chargeable against personal service income.
- allowable deduction for certain expenses of living abroad under section 913.

When the expenses of a business are more than the income from that business, and both personal services and capital are material income producing factors, deduct only part of the expenses against personal service income. To figure your deduction, multiply the total business expenses of that business by the ratio of a reasonable amount of pay for your services over the gross receipts of that business. You must make the computation separately for each business with a loss. You cannot apply the profits or losses of one business against the profits or losses of another.

Note: *Do not include in line 2, expenses which are properly deductible on Schedule A (Form 1040).*

Line 4. Adjusted gross income.—If you are an estate or trust, adjusted gross income is determined the same as for an individual.

Line 5.—Round percentage to nearest four numbers. For example, a percentage of 68.8456% should be rounded to 68.85%.

Line 8.—Enter on this line the following tax preference items:

- adjusted itemized deductions.
- accelerated depreciation on real and personal property.
- amortization of certified historic structures, certified pollution control facilities, railroad rolling stock, on-the-job training facilities and child care facilities.
- reserves for losses on bad debts of financial institutions.
- stock options.
- depletion.
- intangible drilling costs.

See Form 6251 for adjusted itemized deductions and Form 4625 for the other tax preference items. If you are an estate or trust, see Form 4626 instead of Form 4625.

If there are no tax preference items because of section 58(h), indicate this on line 8.

Lines 20 and 33.—This is your maximum tax. If line 20 is less than your tax by using the tax rate schedule, income averaging, or alternative tax, enter it on Form 1040, line 35 and check the box labeled "Form 4798". If you are an estate or trust, enter this amount on Form 1041, line 26a and write "Form 4798" in the margin. However, if you had an entry on line 29 of Schedule D (Form 1040 or Form 1041), complete lines 21 through 33. If line 33 is less than line 20, use the line 33 amount instead of line 20.

Short Period Returns.—If you are required to prepare a return of less than twelve months, your tax is determined by placing your taxable income, personal service net income, adjusted gross income, and items of tax preference on an annual basis.

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 1981.)

▶ Attach to Form 1040.

OMB No. 1545-0185

1981

Name(s) as shown on Form 1040 | Your social security number

Paperwork Reduction Act Notice.—We ask for the information to carry out the Internal Revenue laws of the United States. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

Instructions

A. Purpose of Form.—Use this form only if you have a pre-1970 capital loss carryover to 1981 from your 1980 Form 4798, Part II, line 17 or 23. If so, first fill in your 1981 Schedule D (Form 1040), lines 1 through 18. Then complete Form 4798, Part I. Use Part II to figure your capital loss carryover from 1981 to 1982.

B. Part I, Line 21 or 36.—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 24 or 39.—If the gain is more than the loss, enter zero. If there is a loss and no gain, just enter the loss.

D. Married Taxpayers Filing Separate Returns.—If you are married, filing a separate return, and losses are shown on lines 2 and 7 of Part I, complete Section B of Part I. If losses are shown on lines 5 and 7 of Part I, complete lines 16 through 24 of Part I (whether or not you have to complete lines 12 through 28), and ignore the note under line 16. Your limitation for line 30b is the sum of $1,500 plus (1) the loss on line 24 of Part I, and (2) the loss on line 39 of Part I. Your total limitation must not exceed $3,000.

Part I Capital Gains and Losses

Section A.—Summary of Capital Gains and Losses

Short-term	1 Amount from your 1981 Schedule D (Form 1040), Part I, line 7	1		
	2 Pre-1970 short-term capital loss carryover to 1981 from your 1980 Form 4798, Part II, line 17	2 ( )		
	3 Net short-term gain or (loss), combine lines 1 and 2		3	
Long-term	4 Amount from your 1981 Schedule D (Form 1040), Part II, line 18	4		
	5 Pre-1970 long-term capital loss carryover to 1981 from your 1980 Form 4798, Part II, line 23	5 ( )		
	6 Net long-term gain or (loss), combine lines 4 and 5		6	
	7 Combine lines 3 and 6 and enter the net gain or (loss) here. *If line 7 is a gain, complete lines 8 through 10. If line 7 is a loss, skip to line 11.*		7	
	8 If line 7 shows a gain, enter the smaller of line 6 or line 7. Enter zero if there is a loss or no entry on line 6	8		
	9 Enter 60% of line 8		9	
	If line 9 is more than zero, you may be liable for the alternative minimum tax. See Form 6251.			
	10 Subtract line 9 from line 7. Enter here and on Form 1040, line 12		10	
	11 If line 7 shows a loss—if losses are shown on both lines 5 and 6, omit line 11 and go to line 12. Otherwise, enter one of the following amounts: a If line 3 is zero or a net gain, enter 50% of line 7 b If line 6 is zero or a net gain, enter amount from line 7 or c If line 3 and line 6 are net losses, enter amount on line 3 added to 50% of amount on line 6		11	
	Note: *If there is an entry on line 11, skip lines 12 through 28 and go to line 29.*			
	12 Enter loss from line 3; if line 3 is zero or a gain, enter zero		12	
	13 Enter loss from line 6		13	
	14 Enter gain, if any, from line 3; if line 3 is zero or a loss, enter zero		14	
	15 Reduce loss on line 13 by any gain on line 14		15	
	16 Combine amounts on 1981 Schedule D (Form 1040), lines 5 and 16. If gain, enter gain. If zero or a loss, enter zero. Note: *If the entry on line 16 is zero, skip lines 17 through 23 and enter on line 24 the loss shown on line 5.*	16		
	17 Enter gain, if any, from 1981 Schedule D (Form 1040), line 16. If zero or a loss, enter zero	17		
	18 Enter line 16 or line 17, whichever is smaller	18		
	19 Subtract line 18 from line 16	19		
	20 Enter loss from line 2; if line 2 is blank, enter zero	20		
	21 Reduce gain on line 19 by loss on line 20 (see Instruction B)	21		
	22 Enter loss from line 5	22		
	23 Add the gain(s) on line(s) 18 and 21	23		
	24 Reduce the loss on line 22 by any gain on line 23 (see Instruction C)		24	
	25 Enter line 24 or line 15, whichever is smaller (if line 24 is zero, enter zero)		25	
	26 Subtract amount on line 25 from the loss on line 15		26	
	27 Enter 50% of the amount on line 26		27	
	28 Add lines 12, 25, and 27		28	
	29 Enter the amount from line 11 or line 28, whichever applies	29		
	30 Enter here and enter as a (loss) on Form 1040, line 12, the smallest of: a Amount on line 29 b $3,000 (Married taxpayers filing separate returns see Instruction D); or c Taxable income, as adjusted (see page 23 in instructions for Schedule D (Form 1040))		30	( )

Section B.—Complete if You are Married Filing a Separate Return and Losses are Shown on Lines 2 AND 7 of Part I

31 Combine amounts on 1981 Schedule D (Form 1040), lines 5 and 16. If a gain, enter gain; if zero or a loss, enter zero	31	
Note: *If the entry on line 31 is zero, SKIP lines 32 through 38, and enter on line 39 the loss shown on line 2.*		
32 Enter gain, if any, from 1981 Schedule D (Form 1040), line 5. If zero or a loss, enter zero	32	
33 Enter line 31 or 32, whichever is smaller	33	
34 Subtract line 33 from line 31	34	
35 Enter loss from line 5; if line 5 is blank, enter zero	35	
36 Reduce any gain on line 34 by any loss on line 35 (see Instruction B)	36	
37 Enter loss from line 2	37	
38 Add the gain(s) on line(s) 33 and 36	38	
39 Reduce the loss on line 37 by any gain on line 38 (see Instruction C)	39	

Part II **Pre-1970 and Post-1969 Capital Loss Carryovers from 1981 to 1982**
(Complete This Part if the Amount on Part I, Line 29 is Larger Than the Loss on Part I, Line 30)

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 6. 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 5 and 16 on your 1981 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 gain, if any, from 1981 Schedule D (Form 1040), line 5. If zero or a loss, enter zero	5		
6 Enter line 4 or 5, whichever is smaller	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 line 3 or 12, whichever is smaller)		13	
14 Short-term capital loss from 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 30	16		
17 Pre-1970 short-term loss carryover to 1982 (subtract line 16 from line 15. If the loss on line 15 is smaller than the loss on line 16, enter zero)		17	
18 Enter any loss from line 14, above	18		
19 Subtract line 15 from line 16. If the loss on line 16 is smaller than the loss on line 15, enter zero	19		
20 Post-1969 short-term loss carryover to 1982 (subtract line 19 from line 18. If the loss on line 18 is smaller than the loss on line 19, enter zero)		20	
21 If you had to complete Part I, lines 12 through 28, enter any loss from Part I, line 25. Otherwise, enter zero	21		
22 Subtract line 18 from line 19. If the loss on line 19 is smaller than the loss on line 18, enter zero	22		
Note: *If you skipped lines 2 through 20 above, enter amount from Part I, line 30.*			
23 Pre-1970 long-term loss carryover to 1982 (subtract line 22 from line 21. If the loss on line 21 is smaller than the loss on line 22, enter zero)		23	
24 If you had to complete Part I, lines 12 through 28, enter any loss from Part I, line 26. Otherwise, enter the smaller of the loss on Part I, lines 6 or 7. If Part I, line 6 is zero or a gain, enter zero	24		
25 Subtract line 21 from line 22 ..... × 2. If the loss on line 22 is smaller than the loss on line 21, enter zero	25		
26 Post-1969 long-term loss carryover to 1982 (subtract line 25 from line 24. If the loss on line 24 is smaller than the loss on line 25, enter zero)		26	

Form **5695**
Department of the Treasury
Internal Revenue Service (0)

Residential Energy Credit

▶ Attach to Form 1040. ▶ See Instructions on back.

OMB No. 1545-0214
1981
33

Name(s) as shown on Form 1040 | Your social security number

Enter in the space below the address of your principal residence on which the credit is claimed if it is different from the address shown on Form 1040.

If you have an energy credit carryover from a previous tax year and no energy savings costs this year, skip to Part III, line 24.

Part I **Fill in your energy conservation costs (but do not include repair or maintenance costs).**

1 Was your principal residence substantially completed before April 20, 1977? ▶ ☐ Yes ☐ No

Note: You MUST answer this question. Failure to do so will delay the processing of your return. If you checked the "No" box, you CANNOT claim an energy credit under Part I and you should not fill in lines 2 through 12 of this form.

2 a Insulation	2a		
b Storm (or thermal) windows or doors	2b		
c Caulking or weatherstripping	2c		
d A replacement burner for your existing furnace that reduces fuel use	2d		
e A device for modifying flue openings to make a heating system more efficient	2e		
f An electrical or mechanical furnace ignition system that replaces a gas pilot light	2f		
g A thermostat with an automatic setback	2g		
h A meter that shows the cost of energy used	2h		
3 Total (add lines 2a through 2h)	3		
4 Enter the part of expenditures made from nontaxable government grants and subsidized financing	4		
5 Subtract line 4 from line 3	5		
6 Maximum amount of cost on which credit can be figured	6	$2,000	00
7 Enter the total energy conservation costs for this residence from your 1978, 1979, and 1980 Form 5695, line 2	7		
8 Subtract line 7 from line 6	8		
9 Enter the amount of nontaxable government grants and subsidized financing entered on line 4	9		
10 Subtract line 9 from line 8. If zero or less, do not complete the rest of this part	10		
11 Enter the amount on line 5 or line 10, whichever is less	11		
12 Enter 15% of line 11 here and include in amount on line 23 below	12		

Part II **Fill in your renewable energy source costs (but do not include repair or maintenance costs).**

13 a Solar _____ 13 b Geothermal _____ 13 c Wind _____ Total ▶	13d		
14 Enter the part of expenditures made from nontaxable government grants and subsidized financing	14		
15 Subtract line 14 from line 13	15		
16 Maximum amount of cost on which credit can be figured	16	$10,000	00
17 Enter the total renewable energy source cost for this residence from your 1978 Form 5695, line 5 and your 1979 and 1980 Forms 5695, line 9	17		
18 Subtract line 17 from line 16	18		
19 Enter the amount of nontaxable government grants and subsidized financing entered on line 14	19		
20 Subtract line 19 from line 18. If zero or less, do not complete the rest of this part	20		
21 Enter the amount on line 15 or line 20, whichever is less	21		
22 Enter 40% of line 21 here and include in amount on line 23 below	22		

Part III **Fill in this part to figure the limitation**

23 Add lines 12 and 22. *If less than $10, enter zero*	23		
24 *Enter your energy credit carryover from a previous tax year.* Caution—Do not make an entry on this line if your 1980 Form 1040, line 47, showed an amount of more than zero	24		
25 Add lines 23 and 24	25		
26 Enter the amount of tax shown on Form 1040, line 37	26		
27 Add lines 38 through 44 from Form 1040 and enter the total	27		
28 Subtract line 27 from line 26. If zero or less, enter zero	28		
29 Residential energy credit. Enter the amount on line 25 or line 28, whichever is less. Also, enter this amount on Form 1040, line 45. Complete Part IV below if this line is less than line 25	29		

Part IV **Fill in this part to figure your carryover to 1982 (Complete only if line 29 is less than line 25)**

30 Enter amount from Part III, line 25	30		
31 Enter amount from Part III, line 29	31		
32 Credit carryover to 1982 (subtract line 31 from line 30)	32		

For Paperwork Reduction Act Notice, see instructions on back.

Paperwork Reduction Act Notice

The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

General Instructions

Two energy credits make up the residential energy credit, each with its own conditions and limits. These credits are based on: (1) Costs for home energy conservation, and (2) Costs for renewable energy source property.

The credit is based on the cost of items installed in your principal residence after April 19, 1977, and before January 1, 1986.

Purpose.—Use this form to figure your residential energy credit if you had qualified energy saving items installed in your principal residence. The instructions below list conditions you must meet to take the credit. If you have an energy credit carryover from the previous tax year and no energy saving costs this year, skip to Part III of the form. Attach Form 5695 to your tax return. For more information, please get Publication 903, Energy Credits for Individuals.

What is your principal residence?—To qualify as your principal residence, your residence must be the home in the United States where you live (you may own it or rent it from another person).

A summer or vacation home does not qualify.

For energy conservation items to qualify, your principal residence must have been substantially completed before April 20, 1977. A dwelling unit is considered substantially completed when it can be used as a personal residence even though minor items remain unfinished.

Special Rules.—If you live in a condominium, occupy a dwelling unit jointly, or share the cost of energy property, see Publication 903 for more details.

What are energy saving items?—You can take the credit for energy conservation and renewable energy source items.

Energy conservation items are limited to:

- insulation (fiberglass, cellulose, etc.) for ceilings, walls, floors, roofs, water heaters, etc.
- storm (or thermal) windows or doors for the outside of your residence.
- caulking or weatherstripping for windows or doors for the outside of your residence.
- a replacement burner for your existing furnace that reduces fuel use. The burner must replace an existing burner. It does not qualify if it is acquired as a component of, or for use in, a new furnace or boiler.
- a device for modifying flue openings to make a heating system more efficient.
- an electrical or mechanical furnace ignition system that replaces a gas pilot light.
- a thermostat with an automatic setback.
- a meter that shows the cost of energy used.

To take the credit for an energy conservation item, you must:

- install the item in your principal residence which was substantially completed before April 20, 1977,
- be the first one to use the item, and
- expect it to last at least 3 years.

The maximum credit for energy conservation items cannot be more than $300 ($2,000 × 15%) for each principal residence.

Renewable energy source items include solar, wind, and geothermal energy items that heat or cool your principal residence or provide hot water or electricity for it.

Examples of solar energy items that may qualify include:

- collectors,
- rockbeds,
- heat exchangers, and
- solar panels installed on roofs (including those installed as a roof or part of a roof).

An example of an item that uses wind energy is a windmill that produces energy in any form (usually electricity) for your residence.

To take the credit for a renewable energy source item, you must:

- be the first one to use the item, and
- expect it to last at least 5 years.

The maximum credit for renewable energy source items cannot be more than $4,000 ($10,000 × 40%) for each principal residence.

What items are NOT eligible for the energy credit?—Do not take credit for:

- carpeting;
- drapes;
- wood paneling;
- wood or peat-burning stoves;
- hydrogen fueled residential equipment;
- siding for the outside of your residence;
- heat pump (both air and water);
- fluorescent replacement lighting system;
- replacement boilers and furnaces; and
- swimming pools used to store energy.

Federal, State, or local government nontaxable grants and subsidized financing.—Qualified expenditures financed with nontaxable Federal, State, or local government grants cannot be used to figure the energy credit. Also, if Federal, State, or local government programs provide subsidized financing for any part of qualified expenditures, that part cannot be used to figure the energy credit. You must reduce the expenditure limits on energy conservation and renewable energy source property for a dwelling by the part of expenditures financed by Federal, State, or local government subsidized energy financing, as well as by the amount of nontaxable Federal, State, or local government grants used to purchase conservation or renewable energy source property.

Figuring the credit for more than one principal residence.—You can take the maximum credit for each principal residence you live in. If you use all of your credit for one residence and then move, you may take the maximum credit amount on your next residence.

To figure your 1981 energy credit for more than one principal residence:

(1) Fill out Part I or II on a separate Form 5695 for each principal residence.

(2) Enter the total of all parts on line 23 of one of the forms.

(3) In the space above line 23, write "More than one principal residence."

(4) Attach all forms to your return.

Caution: *You should keep a copy of each Form 5695 that you file for your records. For example, if you sell your principal residence, you will need to know the amount of the credit claimed in prior tax years. If the items for which you took the credit increased the basis of your principal residence, you must reduce the basis by the credit you took.*

If the credit is more than your tax.—If your energy credit for this year is more than your tax minus certain other credits, you can carry over the excess energy credit to the following tax year.

Specific Instructions

Part I, lines 2a through 2h.—Enter your energy conservation costs (including expenditures made with nontaxable government grants and subsidized financing) only for this tax year. Count the cost of the item and its installation in or on your principal residence. Do not include the cost of repairs or maintenance for energy conservation items.

Part I, line 4.—Enter the amount of nontaxable government grants and subsidized financing used to purchase the energy items. If you do not know the amount, check with the government agency that gave you the grant or subsidized financing.

Part I, line 7.—Enter your total energy conservation costs from 1978, 1979, and 1980 for this principal residence. If you had energy conservation costs in the previous tax year but could not take a credit because it was less than $10, enter zero.

Part I, line 9.—Enter the part of nontaxable government grants and subsidized financing received under Federal, State, or local programs to purchase energy items. You must use the amounts received under these programs to reduce the maximum amount of cost used to figure the credit. If you do not know the amount of the nontaxable grant, check with the government agency which gave you the grant or subsidized financing.

Part II, lines 13a through 13d.—Enter your renewable energy source costs (including expenditures made with nontaxable government grants and subsidized financing) only for this tax year. Do not include the cost of repairs or maintenance for renewable energy source items.

Part II, line 14.—See Part I, line 4 for explanation.

Part II, line 17.—Enter your total renewable energy source costs from 1978, 1979, and 1980 for this principal residence. If you had renewable energy source costs in the previous tax year but could not take a credit because it was less than $10, enter zero.

Part II, line 19.—See Part I, line 9 for explanation.

Part III, line 24.—If line 47 of your 1980 Form 1040 is zero or less and on your 1980 Form 5695, line 20 is less than line 17, enter the difference between line 20 and line 17 on line 24 of this year's form. Exception—If the alternative minimum tax applied, see Publication 909, Minimum Tax and Maximum Tax.

Part IV.—Complete this part only if line 29 is less than line 25. You can carryover the amount entered on line 32 to your next tax year. Exception—If the alternative minimum tax applies, see Publication 909.

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