

Preliminary Individual Income Statistics, 1984

By Marshall S. Epstein and David Barker *

Adjusted gross income reported by individual income tax filers exceeded \$2 trillion for the first time for Tax Year 1984. This 11.1 percent increase in income led to an 11.0 percent increase in taxable income and a 10.9 percent increase in total income tax. This was the first increase in total income tax since implementation of the Economic Recovery Tax Act of 1981.

This and other information that was unavailable in time for inclusion in the Winter 1985-86 issue of the SOI Bulletin is presented in Table 1 by size of adjusted gross income. Among the new statistics for 1984 are itemized deductions by type. They show that the 15 percent increase in total itemized deductions reflected similar increases in the two predominant deductions, for interest and taxes paid. To assist the user of the data, the definitions and tax law changes and the descriptions of the data sources and limitations from the Winter issue are repeated below.

DEFINITIONS AND TAX LAW CHANGES

In general, the definitions of the terms used here are the same as those shown in the complete report, Individual Income Tax Returns 1983.

Following is a partial list of 1984 tax law and administrative changes that are reflected in the preliminary data in this article. Changes are listed in the same order as the topics are presented in this article.

- o Beginning with Tax Year 1984, a percentage of social security benefits (or tier 1 railroad retirement benefits) became taxable. The amount of benefits that had to be included in income was the lesser of half the benefits received for the year or half the excess of the taxpayer's modified AGI over a specified base amount. Modified adjusted gross income was the taxpayer's AGI plus the following:

- 1) any tax-exempt interest,

- 2) the two-earner married couple deduction,
- 3) the foreign earned income exclusion and the foreign housing deduction and
- 4) the exclusion for income from U.S. possessions and Puerto Rico.

The base amount that applied was \$25,000 for single persons, \$32,000 for married couples filing jointly, \$25,000 for married persons filing separately and not living with their spouse, and zero for married persons filing separately and living together.

- o Beginning with Tax Year 1984 contributions to IRA's could no longer be made after the due date for filing a return. Previously taxpayers could make contributions to their IRA until the due date for filing their return including any extensions.
- o The limit for excluding "reasonable" amounts of employer-provided foreign housing increased by \$263 to \$6,878 for 1984.
- o For Tax Year 1983, taxpayers could only deduct expenditures for prescription and over-the-counter products, including vitamins and minerals recommended by a doctor, greater than 1 percent of their AGI. The 1 percent floor was removed for Tax Year 1984. Offsetting this, starting with 1984 only prescription medicines and drugs and insulin were deductible.
- o Before Tax Year 1984, all casualty and theft losses exceeding \$100 were combined and only the portion of these losses in excess of 10 percent of AGI was deductible. For Tax Year 1984, casualty and theft gains were netted. The 10 percent casualty loss limitation still applied. However, net casualty and theft gains were treated as capital gains.

*Individual Returns Analysis Section. Prepared under the direction of Susan Hostetter, Chief

- Beginning with Tax Year 1984, taxpayers not itemizing their deductions could deduct up to \$75 (\$37.50 for married couples filing separately) for charitable contributions. For Tax Years 1982 and 1983, non-itemizing taxpayers could only deduct up to \$25 (\$12.50 for a married couple not filing a joint return).

- Features from the disability income exclusion and the credit for the elderly were combined into a new credit--the credit for the elderly and permanently and totally disabled. The following individuals qualified for the credit:

- taxpayers who were 65 or older, and

- taxpayers under 65 receiving taxable disability benefits who were retired on permanent and total disability and who had not reached the age for mandatory retirement. Prior law allowed taxpayers under 65 to claim the credit for the elderly if they received income from a public retirement system. For 1984, these individuals could only take the credit if they met the permanent and total disability requirement.

- Beginning with 1984, the investment credit, jobs credit, alcohol fuels credit, and employee stock ownership credit were combined into the general business credit. Separate limits based on tax liability and individual carryback and carryover provisions no longer applied to each credit. Instead, a single tax limit and carryback and carryover rule applied to the combined business credit.

- The 1984 Tax Table and Tax rate schedules reflected the final annual 10 percent tax cut mandated by the Economic Recovery Tax Act of 1981.

- "Income averaging" changed for Tax Year 1984. The base period was reduced from 4 years to 3. The base period encompasses the years closest to the current tax year. In order to "income average," taxpayers' current-year income had to exceed 140 percent of their average taxable income for the 3-year base period. Previously, taxpayers current income only had to exceed 120 percent of their average base period income.

DATA SOURCES AND LIMITATIONS

These preliminary statistics are based on a sample of individual income tax returns, Forms 1040, 1040A and 1040EZ, filed for Tax Year

1984. Returns in the sample were stratified based on the presence or absence of Schedule C, Profit (or Loss) from Business or Professions; Schedule F, Profit (or Loss) from Farms; the larger of total income or total loss, and the size of business plus farm receipts. For Tax Year 1984, returns were selected at rates ranging from 0.02 percent to 100 percent. There were 79,797 returns in the 1984 preliminary sample, estimating a total population of 99,604,975. The corresponding sample size and population for the preliminary 1983 data were 104,970 and 96,293,634, respectively. Sample size and population for the final 1983 data, referenced in this article, were 122,997 and 96,563,687, respectively.

Because the data presented in this article are estimates based on a sample of returns filed, they are subject to sampling error. To use properly the statistical data provided, the magnitude of the potential sampling error must be known. Coefficients of variation (CV's) are used to measure that magnitude.

The following table presents approximate coefficients of variation (CV's) for frequency estimates. The approximate CV's shown here are intended only as a general indication of the reliability of the data. For a number other than those shown, the corresponding CV's can be estimated by interpolation. The reliability of estimates based on samples, and the use of coefficients of variation for evaluating the precision of sample estimates based on samples, are discussed in the Appendix.

Number of Returns	Approximate Coefficient of Variation
40,438,600	.01
10,109,700	.02
1,617,500	.05
404,400	.10
101,100	.20
44,900	.30
33,000	.35
16,200	.50

These preliminary estimates are subject to several types of nonsampling reporting error. While the estimates are intended to represent the full year's taxpayer reporting, they are actually based on returns filed January through late September 1985. Returns filed after that (which were sampled for use in the revised estimates for the year) tend to have slightly different characteristics than those filed earlier. These characteristics include higher income, a larger proportion of investment income (such as capital gains), a higher average tax liability, and a larger proportion of certain other items such as the alternative minimum tax.

Individual Returns/1984

Table 1. — All Returns: Selected Income, Deduction, and Tax Items, by Size of Adjusted Gross Income

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

Main data table with columns for Size of adjusted gross income, Number of returns, Adjusted gross income less deficit, Salaries and wages (Number of returns, Amount), Interest received (Number of returns, Amount), Domestic and foreign dividends received (Total: Number of returns, Amount; Dividends in adjusted gross income: Number of returns, Amount). Rows include 'All returns, total', 'No adjusted gross income', and various income brackets down to 'Nontaxable returns, total'.

Footnotes at end of table.

Individual Returns/1984

Table 1. — All Returns: Selected Income, Deduction, 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				Social Security income in AGI		Statutory adjustments			
	Total		In adjusted gross income		Number of returns	Amount	Total		Employee business expense	
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	7,767,729	13,263,320	4,469,223	6,032,433	2,809,014	7,877,223	37,191,980	89,702,665	7,520,602	18,777,995
No adjusted gross income	41,860	135,362	9	14	64	379	100,392	381,801	17,475	117,032
\$1 under \$1,000	109,616	227,862					26,995	20,776	5,492	10,169
\$1,000 under \$2,000	135,345	294,940					49,142	52,285	9,549	23,751
\$2,000 under \$3,000	208,014	427,850					88,973	260,259	39,201	153,238
\$3,000 under \$4,000	192,622	402,956			1,832	3,667	139,885	243,065	63,258	132,515
\$4,000 under \$5,000	301,083	633,690	4,045	5,461	1,829	3,724	187,577	185,934	56,920	75,377
\$5,000 under \$6,000	276,406	523,986	8,090	1,929			226,239	284,327	77,872	160,921
\$6,000 under \$7,000	251,500	405,680	4,044	1,173			372,221	431,155	91,496	189,984
\$7,000 under \$8,000	292,587	509,787	18,010	13,854			428,814	508,588	76,381	217,783
\$8,000 under \$9,000	323,484	454,367	24,271	9,417			483,681	702,196	110,953	326,400
\$9,000 under \$10,000	258,505	426,122	18,010	6,287			529,819	744,210	112,968	262,109
\$10,000 under \$11,000	279,810	519,184	22,055	11,836	8,142	15,654	530,810	628,369	86,487	208,972
\$11,000 under \$12,000	223,548	450,420	82,731	39,145	2,025	4,074	612,726	777,694	109,684	201,199
\$12,000 under \$13,000	285,285	518,075	134,544	88,144			709,568	907,832	102,405	237,779
\$13,000 under \$14,000	213,335	381,642	67,580	93,905	68	212	640,674	960,005	139,419	368,043
\$14,000 under \$15,000	183,915	328,330	97,093	88,984	6,553	12,037	631,867	891,131	137,392	357,394
\$15,000 under \$16,000	218,318	292,951	100,284	73,166	4,047	498	816,015	1,200,870	144,626	371,051
\$16,000 under \$17,000	202,150	285,719	103,990	116,345			762,379	968,636	142,285	228,108
\$17,000 under \$18,000	246,589	420,520	240,725	231,429			807,672	1,203,129	165,257	333,905
\$18,000 under \$19,000	165,790	251,557	165,790	144,792			812,479	1,226,724	168,228	391,938
\$19,000 under \$20,000	171,813	249,874	171,813	190,798			809,847	1,202,557	166,539	351,911
\$20,000 under \$25,000	895,083	1,386,434	895,080	1,209,541	156,930	130,230	4,361,093	7,046,443	899,733	1,848,921
\$25,000 under \$30,000	758,793	1,217,508	758,793	1,194,224	309,519	380,244	4,488,822	8,140,472	841,712	1,810,325
\$30,000 under \$40,000	974,996	1,615,080	974,994	1,609,529	796,075	1,870,660	8,049,553	17,761,733	1,514,979	3,317,903
\$40,000 under \$50,000	359,382	585,737	359,382	585,737	523,938	1,834,922	4,863,783	14,106,420	944,458	2,103,518
\$50,000 under \$75,000	171,209	266,942	171,209	266,940	464,890	3,997,267	16,909,239	880,609	2,668,000	
\$75,000 under \$100,000	19,101	32,602	19,101	32,602	150,657	696,140	849,971	5,203,725	212,457	863,033
\$100,000 under \$200,000	6,809	15,586	6,809	15,586	129,251	686,358	625,370	4,922,459	169,439	1,128,875
\$200,000 under \$500,000	609	1,287	609	1,287	42,852	270,592	154,171	1,394,352	29,432	242,873
\$500,000 under \$1,000,000	42	231	42	231	6,578	36,840	23,133	280,942	3,519	42,251
\$1,000,000 or more	20	86	20	86	3,764	11,060	11,060	175,338	1,371	32,657
Taxable returns, total	6,384,195	10,423,843	4,425,193	5,986,458	2,585,103	7,828,074	35,478,336	86,744,445	7,140,034	17,510,828
Nontaxable returns, total	1,383,534	2,839,477	44,030	45,975	23,911	49,150	1,713,644	2,958,221	380,568	1,267,167

Statutory adjustments — Continued

Size of adjusted gross income	Statutory adjustments — Continued						Exemptions			
	Payments to an individual retirement arrangement		Payments to a Keogh		Alimony paid		Deduction for working married couple		Number of exemptions	Exemptions other than age or blindness
	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)
All returns, total	15,358,972	35,773,272	659,238	4,108,267	682,426	3,757,843	24,320,469	22,602,083	241,493,051	225,482,608
No adjusted gross income	25,000	69,035	4,635	22,436	11,096	106,307	39,045	22,841	2,525,413	2,350,278
\$1 under \$1,000	2,033	4,124			1,830	915	8,882	1,522	2,978,361	2,884,329
\$1,000 under \$2,000	13,716	20,630			1,831	71	11,122	1,528	4,621,824	4,476,921
\$2,000 under \$3,000	18,226	31,879			11,799	41,278	21,374	7,451	4,784,602	4,554,562
\$3,000 under \$4,000	26,179	55,040	4	60	4,047	1,091	23,351	3,973	5,190,429	4,852,230
\$4,000 under \$5,000	46,167	74,368	1,830	549	5,922	18,420	57,599	6,897	6,057,915	5,478,159
\$5,000 under \$6,000	52,376	87,808			7	25	102,062	13,500	5,915,701	5,275,031
\$6,000 under \$7,000	87,634	134,545	1,830	518	12,135	22,248	158,948	32,409	6,720,985	5,993,442
\$7,000 under \$8,000	124,281	178,120	2,260	6,915	1,830	1,098	228,430	52,083	6,886,572	6,095,769
\$8,000 under \$9,000	159,969	224,839	3,660	10,823	10,114	40,068	185,082	43,907	7,143,647	6,254,333
\$9,000 under \$10,000	158,023	261,360	5,410	5,410	10,600	25,850	257,204	60,747	6,545,052	5,793,425
\$10,000 under \$11,000	142,708	236,399	1,925	10,253	2,554	18,908	315,348	81,195	6,561,535	5,798,805
\$11,000 under \$12,000	181,588	323,489	14,761	19,274	19,017	50,579	339,486	93,453	6,558,447	5,868,775
\$12,000 under \$13,000	236,415	396,141	12,400	16,590	25,275	57,998	378,144	119,909	6,809,927	6,170,914
\$13,000 under \$14,000	218,805	361,911	5,223	9,304	8,781	14,689	317,445	110,610	6,157,719	5,586,696
\$14,000 under \$15,000	172,891	304,540	3,092	9,977	14,643	49,449	340,654	121,115	5,817,867	5,312,144
\$15,000 under \$16,000	267,897	484,061	3,355	8,868	17,249	60,668	451,852	191,294	5,711,990	5,189,439
\$16,000 under \$17,000	250,030	398,185	6,777	21,040	13,604	34,816	458,706	191,878	6,129,377	5,641,979
\$17,000 under \$18,000	248,332	473,572	8,520	4,860	26,396	86,716	476,827	206,911	5,982,477	5,503,183
\$18,000 under \$19,000	249,365	468,859	5,222	8,028	12,744	55,469	453,277	229,222	5,444,647	4,993,817
\$19,000 under \$20,000	269,950	503,664	7,258	10,772	8,415	43,286	469,092	246,722	5,167,388	4,817,064
\$20,000 under \$25,000	1,421,615	2,700,619	38,574	90,787	71,018	228,866	2,767,287	1,736,891	23,340,547	21,999,825
\$25,000 under \$30,000	1,546,799	3,141,074	60,384	157,811	55,650	251,151	3,096,485	2,367,805	22,105,224	21,268,017
\$30,000 under \$40,000	3,155,053	7,098,110	75,051	223,226	100,696	530,357	5,904,747	5,821,659	34,651,354	33,608,911
\$40,000 under \$50,000	2,306,308	5,916,957	67,196	327,840	78,388	387,275	3,716,872	4,835,713	19,376,610	18,667,746
\$50,000 under \$75,000	2,570,646	7,490,179	145,467	851,980	74,379	511,780	2,881,911	4,666,439	15,381,759	14,692,501
\$75,000 under \$100,000	696,594	2,171,629	77,808	663,067	39,594	394,284	490,355	812,677	3,443,621	3,199,536
\$100,000 under \$200,000	549,959	1,680,025	78,400	1,051,295	30,398	434,493	289,773	400,536	2,631,263	2,410,660
\$200,000 under \$500,000	131,239	395,595	23,471	427,931	9,131	191,493	66,163	101,883	694,350	606,105
\$500,000 under \$1,000,000	20,131	59,498	3,754	94,588	2,072	66,769	8,693	13,154	104,418	91,674
\$1,000,000 or more	9,033	27,017	1,887	54,063	1,211	51,804	4,253	6,755	54,030	48,338
Taxable returns, total	15,042,664	35,105,175	630,305	4,006,473	614,852	3,467,326	23,254,301	22,248,587	201,876,375	n.a.
Nontaxable returns, total	316,308	668,097	28,933	101,794	67,574	290,517	1,066,168	353,496	39,616,676	n.a.

Footnotes at end of table.

Table 1. — All Returns: Selected Income, Deduction, 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	Contributions deduction for nonitemizers		Returns with itemized deductions							
	Number of returns	Amount	Number of returns	Total itemized deductions	Medical and dental expense deduction		Taxes paid deduction		Interest paid deduction	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
All returns, total	23,073,489	1,174,145	38,223,010	356,427,100	10,628,206	21,349,054	37,938,974	115,917,237	34,572,310	155,203,539
No adjusted gross income	—	—	—	—	—	—	—	—	—	—
\$1 under \$1,000	155,846	4,509	42,552	367,967	30,007	72,606	40,722	27,402	32,154	219,976
\$1,000 under \$2,000	301,395	12,311	146,167	235,405	23,775	33,720	113,806	43,032	27,038	139,469
\$2,000 under \$3,000	383,735	14,499	149,086	344,445	42,040	81,918	132,906	51,215	39,065	131,264
\$3,000 under \$4,000	714,534	27,917	99,652	280,814	27,622	66,927	71,337	40,772	35,312	115,578
\$4,000 under \$5,000	849,619	35,885	231,362	1,143,418	115,730	362,955	172,904	159,515	111,829	424,876
\$5,000 under \$6,000	893,615	38,140	271,456	1,388,644	206,617	630,434	253,445	225,434	169,903	346,290
\$6,000 under \$7,000	1,046,683	50,164	310,137	1,620,814	216,459	476,339	308,303	303,748	224,409	518,502
\$7,000 under \$8,000	1,152,538	56,670	281,002	1,482,300	210,204	587,997	263,646	228,315	186,099	435,705
\$8,000 under \$9,000	1,215,519	61,191	409,042	2,269,311	297,318	845,527	388,818	362,693	301,468	785,045
\$9,000 under \$10,000	1,108,559	54,585	344,687	1,944,219	242,683	629,239	328,508	360,800	265,361	698,478
\$10,000 under \$11,000	1,181,028	60,138	459,377	2,480,765	309,620	783,435	457,547	533,851	349,605	800,393
\$11,000 under \$12,000	1,056,572	53,589	547,686	2,912,823	338,887	636,008	545,856	652,703	453,592	1,151,071
\$12,000 under \$13,000	1,041,948	54,924	526,216	2,628,146	310,061	480,123	514,076	633,904	420,051	1,000,821
\$13,000 under \$14,000	957,532	49,760	582,118	3,609,087	328,020	1,044,255	575,191	707,672	503,577	1,325,064
\$14,000 under \$15,000	917,538	48,013	510,536	2,686,383	258,293	444,268	510,536	671,187	425,417	1,118,251
\$15,000 under \$16,000	905,012	44,943	684,526	3,811,169	372,464	612,437	684,526	901,667	599,249	1,624,658
\$16,000 under \$17,000	847,037	43,962	711,540	3,983,171	314,273	672,135	707,495	1,063,355	633,766	1,574,015
\$17,000 under \$18,000	876,963	46,417	688,928	3,913,004	315,102	603,529	686,928	1,053,921	595,721	1,622,708
\$18,000 under \$19,000	712,477	37,720	783,529	4,539,791	372,958	665,372	783,529	1,228,584	709,089	1,688,730
\$19,000 under \$20,000	613,628	33,347	776,799	4,293,407	305,599	429,492	765,827	1,189,324	704,385	1,871,733
\$20,000 under \$25,000	2,568,316	139,559	4,219,906	26,374,988	1,540,229	2,261,872	4,213,515	7,668,907	3,872,379	11,910,873
\$25,000 under \$30,000	1,597,036	91,518	4,770,842	33,530,975	1,301,902	1,850,568	4,782,142	10,401,845	4,483,727	15,587,874
\$30,000 under \$40,000	1,384,158	78,216	8,859,794	72,612,788	1,786,631	3,125,366	8,851,092	23,882,308	8,400,649	33,870,774
\$40,000 under \$50,000	401,941	23,614	5,359,898	52,994,103	747,117	1,401,436	5,351,196	18,667,038	5,075,031	24,341,798
\$50,000 under \$75,000	162,335	10,843	4,443,529	59,685,442	498,218	1,558,134	4,440,761	21,171,507	4,142,196	26,891,667
\$75,000 under \$100,000	18,634	1,194	1,009,107	19,839,487	77,715	490,836	1,008,912	7,064,850	912,718	8,752,162
\$100,000 under \$200,000	7,567	500	756,311	22,348,602	33,926	322,102	756,311	8,047,869	677,821	9,285,840
\$200,000 under \$500,000	1,545	105	201,064	12,347,873	6,059	174,335	200,989	4,589,448	178,451	4,018,084
\$500,000 under \$1,000,000	120	8	31,612	4,045,638	550	19,124	31,806	1,581,310	27,758	1,236,300
\$1,000,000 or more	59	4	18,549	6,711,118	127	6,566	16,534	2,493,060	14,530	1,532,537
Taxable returns, total	20,701,598	1,069,832	38,398,673	337,234,933	8,350,036	16,239,866	36,202,417	113,081,378	33,110,239	146,292,260
Nontaxable returns, total	2,371,891	104,313	1,824,337	19,192,167	1,278,170	5,109,188	1,736,557	2,835,859	1,462,071	8,911,279

Size of adjusted gross income	Returns with itemized deductions — Continued						Taxable income		Income tax before credits	
	Contributions deduction		Miscellaneous deductions		Net casualty or theft loss		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	34,890,082	42,419,604	31,550,214	20,739,666	244,751	798,000	94,444,394	1,714,704,713	84,661,717	310,963,054
No adjusted gross income	—	—	—	—	—	—	—	—	10,887	50,115
\$1 under \$1,000	34,647	8,999	25,448	38,933	*1,830	*51	*32,359	*64,884	**256,655	**12,726
\$1,000 under \$2,000	25,196	6,011	62,510	13,174	—	—	2,880,571	2,016,727	—	—
\$2,000 under \$3,000	74,448	37,617	**124,121	**85,982	**1,832	**97	3,028,078	4,490,990	169,884	27,630
\$3,000 under \$4,000	35,690	13,889	—	—	—	—	3,165,842	7,149,126	1,738,829	88,681
\$4,000 under \$5,000	116,640	47,050	137,680	147,892	*1,830	*1,128	3,484,109	10,122,843	2,634,051	322,512
\$5,000 under \$6,000	197,196	144,054	148,197	37,019	*4,045	*5,412	3,101,643	11,632,478	2,526,650	539,180
\$6,000 under \$7,000	259,335	162,301	191,458	122,970	*11,750	*36,953	3,259,798	14,382,240	2,656,704	814,591
\$7,000 under \$8,000	219,337	167,328	183,406	62,955	—	—	3,307,284	17,787,665	3,009,387	1,201,618
\$8,000 under \$9,000	294,557	193,559	263,207	77,528	*8,089	*4,959	3,397,058	21,280,000	3,200,639	1,607,288
\$9,000 under \$10,000	291,686	181,177	258,091	68,252	*5,874	*6,275	3,042,631	21,857,607	2,948,231	1,797,620
\$10,000 under \$11,000	398,792	265,268	310,923	94,883	*8,089	*22,936	2,951,237	23,560,161	2,888,571	2,059,885
\$11,000 under \$12,000	499,911	375,152	391,569	97,889	—	—	2,963,185	26,546,913	2,921,881	2,485,403
\$12,000 under \$13,000	447,907	370,791	400,504	137,942	*3,006	*5,565	2,901,031	28,346,730	2,872,729	2,798,126
\$13,000 under \$14,000	485,865	331,512	450,367	168,790	*14,773	*31,794	2,722,506	29,145,745	2,696,858	3,065,516
\$14,000 under \$15,000	439,305	350,270	385,000	102,407	—	—	2,442,821	28,349,474	2,429,641	3,068,260
\$15,000 under \$16,000	614,036	452,117	534,444	213,368	*9,919	*6,922	2,462,412	30,586,401	2,439,028	3,425,203
\$16,000 under \$17,000	624,070	453,278	550,522	220,368	—	—	2,428,976	32,080,722	2,414,499	3,879,276
\$17,000 under \$18,000	598,184	421,275	545,824	193,760	*10,598	*17,792	2,394,200	33,862,337	2,384,689	4,057,682
\$18,000 under \$19,000	672,747	488,973	623,787	293,469	*3,684	*665	2,180,303	32,722,264	2,177,243	4,010,788
\$19,000 under \$20,000	685,615	574,479	600,307	217,934	*3,205	*10,445	2,036,905	32,499,802	2,032,073	4,079,160
\$20,000 under \$25,000	3,734,972	2,864,874	3,536,209	1,573,139	38,362	95,322	8,834,535	161,636,911	8,819,782	21,650,377
\$25,000 under \$30,000	4,331,526	3,476,725	3,987,447	2,013,085	33,660	200,878	7,622,240	168,164,357	7,611,147	24,484,301
\$30,000 under \$40,000	8,200,105	7,164,240	7,607,220	4,408,300	49,695	161,800	11,092,716	306,331,279	11,089,033	49,820,410
\$40,000 under \$50,000	5,116,561	5,653,613	4,608,872	2,890,660	9,113	39,557	5,992,541	211,664,655	5,992,920	39,622,006
\$50,000 under \$75,000	4,315,198	6,689,561	3,874,376	3,370,425	19,712	78,148	4,685,618	216,599,559	4,684,689	48,309,480
\$75,000 under \$100,000	992,960	2,379,299	883,333	1,136,382	5,382	15,958	1,038,878	68,828,236	1,038,629	18,826,960
\$100,000 under \$200,000	740,180	3,134,164	653,969	1,538,524	1,776	20,102	767,839	78,868,952	767,568	26,417,970
\$200,000 under \$500,000	186,130	2,807,057	170,318	770,101	483	17,947	202,654	45,308,582	202,538	18,002,030
\$500,000 under \$1,000,000	30,991	955,229	267,786	242,265	42	9,409	31,700	17,516,463	31,689	8,190,988
\$1,000,000 or more	16,295	2,269,742	14,319	401,231	*22	*7,983	16,593	31,436,700	16,593	15,447,271
Taxable returns, total	33,218,336	40,983,837	30,402,320	20,027,069	215,174	610,524	81,813,883	1,884,888,234	81,828,115	309,916,418
Nontaxable returns, total	1,461,746	1,435,768	1,147,894	712,598	29,577	187,476	12,630,531	29,716,479	2,832,602	1,148,636

Footnotes at end of table.

Individual Returns/1984

Table 1. — All Returns: Selected Income, Deduction, 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	Total tax credits		Income tax after credits		Alternative minimum tax		Total income tax				Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Percent of all returns	Amount	Average (dollars)	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns, total	20,530,609	8,901,812	81,789,254	302,061,242	237,305	1,899,861	81,850,383	82.2	303,969,892	3,714	83,738,512	315,023,856
No adjusted gross income	4,915	2,151	10,237	47,963	7,722	219,261	17,966	1.9	267,493	14,889	219,896	398,739
\$1 under \$1,000	**	**	*4,045	*121	**	**	*4,046	0.2	*144	36	50,657	16,935
\$1,000 under \$2,000	**12,136	**688	240,474	11,918	**12	**173	240,485	6.9	12,068	50	412,660	36,894
\$2,000 under \$3,000	—	—	169,884	27,630	*244	*4,602	170,128	5.0	32,232	189	344,914	78,085
\$3,000 under \$4,000	43,346	1,270	1,719,370	87,411	*50	*502	1,719,420	50.3	87,913	51	1,891,150	167,554
\$4,000 under \$5,000	234,952	12,138	2,436,928	310,374	*49	*2,071	2,436,977	67.4	312,445	128	2,573,290	387,512
\$5,000 under \$6,000	389,819	42,738	2,202,339	498,442	*19	*338	2,202,358	68.1	496,780	226	2,336,992	580,028
\$6,000 under \$7,000	601,869	90,688	2,144,881	723,903	**201	**1,164	2,145,081	64.4	725,053	338	2,291,464	825,853
\$7,000 under \$8,000	790,816	156,148	2,467,560	1,045,470	**	**	2,467,561	73.4	1,045,484	424	2,585,556	1,166,025
\$8,000 under \$9,000	846,286	166,123	2,887,538	1,441,166	**1,719	**12,015	2,889,256	83.7	1,453,150	503	2,989,985	1,612,432
\$9,000 under \$10,000	850,438	128,172	2,774,213	1,669,448	**	**	2,774,214	90.1	1,669,479	602	2,833,061	1,823,088
\$10,000 under \$11,000	451,261	125,253	2,793,537	1,934,632	*635	*2,926	2,794,172	93.7	1,937,558	693	2,831,691	2,141,956
\$11,000 under \$12,000	363,279	121,577	2,815,785	2,363,825	*197	*2,382	2,815,982	94.1	2,366,188	840	2,886,631	2,581,928
\$12,000 under \$13,000	453,644	150,786	2,779,865	2,647,340	*59	*1,993	2,779,824	95.6	2,649,333	953	2,817,698	2,820,316
\$13,000 under \$14,000	443,338	147,833	2,620,472	2,917,683	*74	*2,552	2,620,540	95.3	2,920,235	1,114	2,656,383	3,077,835
\$14,000 under \$15,000	421,213	148,106	2,400,148	2,920,153	*9	*202	2,400,157	98.1	2,920,356	1,217	2,424,589	3,139,755
\$15,000 under \$16,000	495,858	154,619	2,418,987	3,270,585	*198	*2,163	2,419,185	98.1	3,272,748	1,353	2,438,751	3,507,930
\$16,000 under \$17,000	477,469	157,370	2,382,728	3,521,905	*190	*1,289	2,382,871	97.8	3,523,194	1,479	2,403,001	3,727,981
\$17,000 under \$18,000	379,100	125,989	2,363,439	3,931,693	*548	*5,092	2,363,986	98.6	3,936,786	1,665	2,382,550	4,123,411
\$18,000 under \$19,000	402,146	132,208	2,143,029	3,678,581	*1,176	*777	2,143,029	98.1	3,679,358	1,810	2,161,589	4,033,903
\$19,000 under \$20,000	401,929	139,234	2,015,536	3,939,926	*599	*12,469	2,016,135	98.9	3,952,395	1,960	2,031,316	4,166,436
\$20,000 under \$25,000	2,035,803	665,172	8,735,369	20,985,205	7,552	17,628	8,739,127	98.7	21,002,833	2,403	8,792,492	22,000,245
\$25,000 under \$30,000	2,050,003	716,883	7,549,858	23,767,418	6,539	8,473	7,550,769	98.9	23,775,891	3,149	7,587,487	24,781,965
\$30,000 under \$40,000	3,302,513	1,128,167	11,029,869	48,692,243	27,961	74,953	11,035,091	99.4	48,767,196	4,419	11,063,857	50,219,912
\$40,000 under \$50,000	1,992,139	836,251	5,870,404	38,785,754	49,939	67,360	5,981,231	99.8	38,853,114	6,496	5,986,180	39,933,245
\$50,000 under \$75,000	1,899,156	971,284	4,668,545	47,338,197	49,462	240,884	4,683,316	99.8	47,579,080	10,159	4,687,095	49,055,571
\$75,000 under \$100,000	522,094	434,737	1,030,333	18,392,222	27,078	149,876	1,036,650	99.7	18,542,734	17,887	1,038,217	19,172,749
\$100,000 under \$200,000	472,508	948,605	763,637	25,469,365	34,956	408,421	769,136	99.8	25,879,298	33,647	769,468	26,592,853
\$200,000 under \$500,000	152,226	556,281	202,025	18,445,749	16,624	414,547	203,123	99.7	18,662,592	92,863	203,368	19,247,764
\$500,000 under \$1,000,000	25,743	223,871	31,639	7,967,117	2,268	111,029	31,834	99.8	8,079,442	253,799	31,870	8,221,961
\$1,000,000 or more	14,690	417,471	16,581	15,029,800	1,224	134,736	16,631	99.8	15,167,318	911,991	16,636	15,382,994
Taxable returns, total	17,698,007	7,755,176	81,789,254	302,061,242	237,305	1,899,861	81,850,383	100.0	303,969,892	3,714	81,850,383	313,850,638
Nontaxable returns, total	2,832,602	1,146,636	—	—	—	—	—	—	—	—	1,888,129	1,173,218

* 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.
 n.a. — Not available.
 NOTE: Detail may not add to total because of rounding.