

# Individual Income Tax Returns, Preliminary Data, 1984

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Preliminary data from individual income tax returns for Tax Year 1984 reflected an expanding economy and the culmination of four years of tax reductions. Overall, adjusted gross income (AGI) grew by 11.1 percent; salaries and wages grew by 10.6 percent. Substantial increase in interest received (13.0 percent), business profits (15.8 percent), and pensions and annuities (14.6 percent) also contributed to AGI growth. In addition, \$7.9 billion of social security benefits were included in AGI for the first time. The increase in income led, in turn, to an 11.0 percent increase in taxable income and a 10.9 percent increase in total income tax, the first increase in tax since the rate reductions phased in by the Economic Recovery Tax Act of 1981 (ERTA). The increase in total income tax for the United States was accompanied by a drop in the average bill for taxpayers in virtually all AGI classes except in the "\$1 million or more" class, a result of the last phase of the rate reduction mandated by ERTA. The 1984 data and the changes from 1983 are summarized in Figure A [1].

## SELECTED SOURCES OF INCOME

For Tax Year 1984, AGI exceeded \$2 trillion for the first time. Taxpayers reported \$2,157.7 billion of income on 99.6 million tax returns. The 11.1 percent rise in AGI for Tax Year 1984 was the highest growth rate for AGI since Tax Year 1979.

Much of the increase in AGI for 1984 was due to a 10.6 percent increase in salaries and wages (see Figure B). Salaries and wages typically account for more than 80 percent of AGI, hence there is a high correlation between the growth of the two. This increase resulted primarily from growth in the employed labor force and average salaries and wages [2]. The accompanying 2.1 percent average decline in the unemployment rate with a concomitant reduction in unemployment payments from all sources caused unemployment income in AGI to fall by 15.2 percent to \$6 billion [3].

An increase in interest income accounted for 9.3 percent of the increase in AGI for Tax Year 1984. This increase was primarily due to rising interest rates.

Although 6.2 percent more returns had dividends in AGI for 1984, the actual dollar amount increased by only 1.7 percent.

An increase in personal consumer expenditures partially aided nonfarm businesses. Nonfarm business net profits (less losses) increased 15.8 percent to \$69.9 billion. In contrast, farm profits less losses declined 36.2 percent to \$-12.7 billion. The last year farm profits exceeded farm losses was 1979.

Pensions in AGI were reported on 11.6 million returns for Tax Year 1984, an increase of 1.5 million returns from Tax Year 1983. The dollar amount of pensions in AGI increased by 14.6 percent, to \$80.0 billion, continuing the trend of recent years [4]. For 1984, some taxpayers had to include a portion of their social security income in AGI for the first time. The amount of social security income included in AGI was equal to the lesser of half the social security benefits received for the year or half of the excess of the taxpayers' modified AGI over a specified base amount. 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 (see Definitions and Tax Law Changes at the end of this article). For Tax Year 1984, 2.6 million taxpayers reported \$7.9 billion of social security income in AGI. Without social security income, the AGI increase would have been 10.7 percent.

## STATUTORY ADJUSTMENTS

Total statutory adjustments did not increase as quickly for Tax Year 1984 as they did for 1982 and 1983. The amount claimed by taxpayers increased by only 10.2 percent, to \$89.7 million.

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## Individual Returns, 1984

Figure A.--Sources of Income and Selected Tax Items, 1983 and 1984

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

Item	1983 (Final)	1984 (Preliminary)	Change, 1983 to 1984	Percent change 1983 to 1984
	(1)	(2)	(3)	(4)
Number of returns, total.....	96,321,310	99,604,775	3,283,465	3.4%
Taxable.....	78,016,323	81,850,383	3,834,060	4.9
Nontaxable.....	18,304,987	17,754,392	-550,595	-3.0
Adjusted gross income less deficit.....	\$1,942,589,865	\$2,157,738,100	\$215,148,235	11.1
Sources of Income:				
Salaries and wages.....	1,644,572,655	1,818,588,323	174,015,668	10.6
Interest received.....	153,805,163	173,855,732	20,050,569	13.0
Dividends in adjusted gross income.....	48,556,703	49,396,478	839,775	1.7
State income tax refunds.....	5,729,452	7,015,658	1,286,206	22.4
Alimony received.....	2,310,546	2,565,956	255,410	11.0
Business or profession net profit less loss.....	60,359,154	69,915,552	9,556,398	15.8
Sales of capital assets net gain less loss.....	49,407,678	52,805,525	3,397,847	6.9
Sales of property other than capital assets net gain less loss.....	-1,180,217	-1,503,693	-323,476	27.4
Pensions and annuities in adjusted gross income.....	69,813,961	80,003,021	10,189,060	14.6
Rent net income less loss.....	-11,189,410	-14,126,240	-2,936,830	-26.2
Royalty net income less loss..	5,802,059	5,406,238	-395,821	-6.8
Farm rental net income less loss.....	2,040,236	1,474,784	-565,452	-27.7
Estate or trust net income less loss.....	6,528,688	6,952,127	423,439	6.5
Partnership net profit .....	-2,527,138	-2,313,853	213,285	8.4
Small Business Corporation net profit less loss.....	1,999,581	8,236,075	6,236,494	311.9
Credit/refund for overpayment of windfall profit tax.....	100,527	82,687	-17,840	-17.7
Deduction for windfall profit tax withheld.....	638,819	473,008	-165,811	-26.0
Farm net income less loss....	-9,294,484	-12,660,956	-3,366,472	-36.2
Unemployment compensation in adjusted gross income.....	7,110,645	6,032,433	-1,078,212	-15.2
Social security benefits in adjusted gross income.....	N/A	7,877,223	N/A	N/A
Other income less loss.....	-11,684,539	-14,696,681	-3,012,142	-25.8
Total statutory adjustments....	81,393,011	89,702,665	8,309,654	10.2
Total itemized deductions.....	309,633,773	356,427,100	46,793,327	15.1
Number of exemptions.....	234,390,944	241,493,051	7,102,107	3.0
Taxable income.....	1,544,872,497	1,714,704,713	169,832,216	11.0
Zero bracket amount.....	244,629,400	255,333,063	10,703,663	4.4
Income tax before credits.....	279,841,890	310,963,054	31,121,164	11.1
Total credits.....	8,190,737	8,901,812	711,075	8.7
Income tax after credits.....	271,651,153	302,061,242	30,410,089	11.2
Alternative minimum tax.....	2,520,954	1,889,861	-631,153	-25.0
Total income tax.....	274,181,323	303,969,892	29,788,569	10.9
Self-employment tax.....	7,802,257	9,776,272	1,974,015	25.3
Total tax liability.....	282,317,539	315,023,856	32,706,317	11.6

N/A - Not applicable.

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

Figure B.-- Selected 1984 Sources of Income and Percent Change from 1983

Income source	1984 Number of returns (thousands)	Percent change from 1983	1984 Amount (millions)	Percent change from 1983
	(1)	(2)	(3)	(4)
Wages and salaries.....	86,346	3.9%	\$1,818,588	10.6%
Interest.....	62,200	9.0	173,856	13.0
Dividends in AGI.....	14,155	6.2	49,396	1.7
Business or profession net profits less losses.....	11,229	5.1	69,916	15.8
Sales of capital assets net capital gains less losses.....	12,375	13.3	52,806	6.9
Pensions in AGI.....	11,573	14.35	80,003	14.6

NOTE: The total income less losses shown on individual income tax returns for 1984 amounted to \$2,247.5 billion; with total statutory adjustments of \$89.7 billion, AGI became \$2,157.8 billion. The six sources shown, which totaled \$2,244.6 billion, accounted for 99.9 percent of total income (less losses).

Payments to individual retirement arrangements (IRA's) accounted for 39.9 percent of total statutory adjustments claimed (see Figure C). A tax law change implemented in 1984 may have slightly reduced payments to IRA's by shortening the period during which taxpayers could contribute to their accounts (see Definitions and Tax Law Changes). For 1984, the number of returns with payments to IRA's increased by 12.8 percent to 15.4 million. The amount claimed rose by 11.6 percent to \$35.8 million. Of these 15.4 million returns on which taxpayers claimed payments for IRA's, 961 thousand were claimed on Forms 1040A.

More joint return filers used the two-earner married couple deduction than in previous years, because more couples had both spouses

employed. The number of returns with the two-earner married couple deduction increased by 7.8 percent, to 24.3 million returns. By taking advantage of this adjustment, individuals reduced their AGI's by \$22.6 billion.

#### ITEMIZED DEDUCTIONS

The number of returns with itemized deductions climbed by 8.5 percent, to 38.2 million for 1984. The amount of itemized deductions increased by 15.1 percent to \$356.4 billion.

The proportion of returns with itemized deductions continued to rise, to 38.4 percent. This percentage has increased every year since Tax Year 1979 (see Figure D). Increases in

Figure C.-- Selected 1984 Statutory Adjustments and Percent Change from 1983

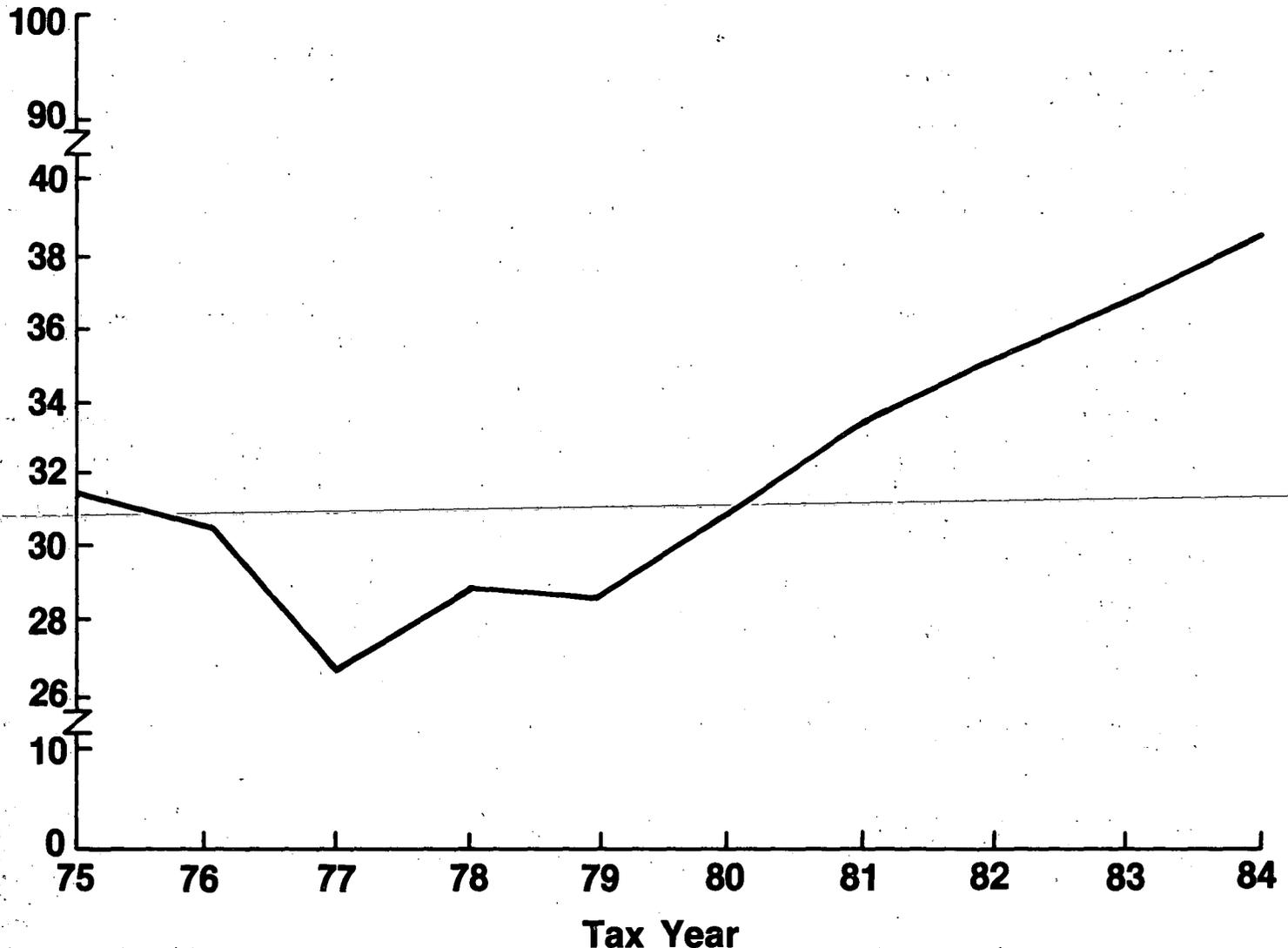
Statutory adjustments	1984 Number of returns (thousands)	Percent change from 1983	1984 Amount (millions)	Percent change from 1983
	(1)	(2)	(3)	(4)
Total.....	37,192	6.8%	\$89,703	10.2%
Employee business expense.....	7,521	1.8	18,778	5.3
Payments to an IRA.....	15,359	12.8	35,773	11.6
Two-earner married couple deduction....	24,320	7.8	22,602	14.4

NOTE: There were 10 statutory adjustments that could be made to income for Tax Year 1984. The three that are shown above accounted for 86.0 percent of the total. The remaining statutory adjustments included moving expense, forfeited interest penalty, alimony paid, disability income exclusion, foreign housing, and payments to a self-employed (Keogh) plan.

Figure D.

**Percent of All Returns With Itemized Deductions**

Percent of All Returns



average income and deductible expenditures, without a corresponding increase in the zero bracket amount, may have been factors causing more people to itemize their returns [5]. Between 1979 and 1984 the nominal zero bracket amounts were unchanged.

Medical and dental expenses increased at a higher rate than any other deduction (see Figure E). A change in the law made it somewhat easier for taxpayers to claim medical and dental expenses by allowing all purchases of prescription medicines and drugs to be combined with other medical expenses before the 5 percent limitation based on AGI was imposed (see

Definitions and Tax Law Changes in this article). For Tax Year 1984, 10.6 million returns showed \$21.3 billion in medical expenses.

Almost 58 percent of the \$16 billion increase in the taxes paid deduction resulted from increases in state and local income tax deductions. The balance of the increase was largely due to real estate tax deductions. Finally, interest expenses deducted rose 15.2 percent. This was partially a reflection of the larger amounts deducted for home mortgage interest payments.

Figure E.-- 1984 Itemized Deductions and Percent Change from 1983

Itemized deductions	1984 Number of returns (thousands)	Percent change from 1983	1984 Amount (millions)	Percent change from 1983
	(1)	(2)	(3)	(4)
Total.....	38,223	8.5%	\$356,427	15.1%
Medical and dental expense.....	10,628	9.3	21,349	18.1
Taxes paid.....	37,939	8.8	115,917	16.2
Interest paid .....	34,572	9.1	155,204	15.2
Contributions.....	34,680	8.3	42,420	12.6
Miscellaneous.....	31,550	9.0	20,740	6.7
Net casualty or theft losses.....	245	19.4	798	-19.5

## INCOME TAX AND TAXABLE INCOME

Total income tax (the sum of income tax after credits and additional tax for tax preferences) increased by 10.9 percent from its 1983 level, the first increase since 1981. The decreases for 1982 and 1983 were the result of the tax rate cuts phased in by the Economic Recovery Tax Act of 1981. While the last of these cuts continued for 1984, tax rose, reflecting the 11 percent increases in both AGI and taxable income (see Figure F). The impact of the legislated tax rate reductions can be seen in the size of the average tax bill per return, which declined for all AGI classes, except those over \$1 million.

Figure F. -- Adjusted Gross Income, Taxable Income, and Total Income Tax, 1980-1984

[Billions of dollars]

Tax Year	Adjusted gross income	Taxable income	Total income tax
1980 .....	\$1,614	\$1,280	\$250
1981 .....	1,773	1,411	284
1982 .....	1,852	1,473	278
1983 .....	1,943	1,545	274
1984 .....	2,158	1,715	304

The number of returns with "total income tax" reported rose from 78.0 million for Tax Year 1983 to 81.9 million for Tax Year 1984, an increase of 5.0 percent. The proportion of returns with total income tax had been increasing slowly since Tax Year 1977, and by 1984, these "taxable returns" represented 82.2 percent of all returns filed (see Figure G).

Figure G. -- Number of Returns Reporting Total Income Tax, 1977-1984

[Number of returns in millions]

Tax Year	Total returns	Returns reporting total income tax	Percentage of total
1977 ....	86.6	64.4	74.4%
1978 ....	89.8	68.7	76.5
1979 ....	92.7	71.7	77.3
1980 ....	93.9	73.9	78.7
1981 ....	95.4	76.7	80.4
1982 ....	95.3	77.0	80.8
1983 ....	96.3	78.0	81.0
1984 ....	99.6	81.9	82.2

## TAX CREDITS

The total amount of tax credits claimed and the number of returns with credits increased from Tax Year 1983 to 1984. For 1984, about one fifth of the returns filed claimed tax credits; total tax credits claimed were \$8.9 billion. The two largest credits were the general business and child care credits; they accounted for 76.9 percent of the total amount of tax credits.

Figure H. -- Tax Credits, 1983 and 1984

[Millions of dollars]

Tax Year	Total tax credits	General business credit	Child care credit
1983.....	\$8,191	\$4,263	\$2,051
1984.....	8,902	4,183	2,665

(In Figure H, to facilitate comparison between 1983 and 1984, the general business credit was approximated for 1983 by adding the investment and jobs credits together. The alcohol fuels and employee stock ownership credits, the other components of the general business credit were not included for 1983.)

The amount of child care credit claimed increased significantly, from \$2.1 billion to \$2.7 billion. The increase was about equal to the increase in total tax credits. This credit has been available since Tax Year 1976. Prior to that time, any tax benefits accruing because of child care expenses were in the form of a deduction from income.

For Tax Year 1984, the investment credit, the largest credit for previous tax years, was not reported separately on Form 1040 (although it was reported separately in supporting schedules). Instead, a single line was used to report a general business credit, which was derived from the sum of the investment, jobs, employee stock ownership and alcohol fuels credit. Investment credit was still the largest component of the general business credit, making up 94.5 percent of the total. The amount of the total general business credit was almost the same for Tax Years 1983 and 1984.

#### FILING PATTERNS

The number of individual income tax returns filed for Tax Year 1984 reached an all time high of 99.6 million, a 3.4 percent increase over 1983. Use of Forms 1040 and 1040EZ continued to rise, while use of Form 1040A declined (See Figure I).

Figure I.--Number of Returns Filed, 1983 and 1984  
[Number of returns in millions]

Type of return	Tax Year		Percentage change
	1983	1984	
Total .....	96.3	99.6	3.4%
Forms 1040 .....	61.2	66.8	9.2
Forms 1040A ....	19.5	16.1	-17.2
Forms 1040EZ ...	15.7	16.7	6.5

#### SUMMARY

Changes reflecting an expanding economy accounted for increases in income from salaries and wages and the corresponding increase in AGI. Economic conditions also influenced growth in interest, business profits, dividends, and capital gains. Another factor contributing to AGI growth was the inclusion of \$7.9 billion of social security income, taxed

for the first time in 1984. At the same time, the growth in income resulted in an 10.9 percent increase in total income tax. In many respects, 1984 individual tax returns data showed a continuation of trends established in recent years: the proportion of nontaxable returns decreased, and the use of the Form 1040EZ grew.

#### 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.

- 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.

- 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.
- The limit for excluding "reasonable" amounts of employer-provided foreign housing increased by \$263 to \$6,878 for 1984.

- 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.
- 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.
- 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:
  - 1) taxpayers who were 65 or older, and
  - 2) 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	0.01
10,109,700	0.02
1,617,500	0.05
404,400	0.10
101,100	0.20
44,900	0.30
33,000	0.35
16,200	0.50

## Individual Returns, 1984

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.

Figure J provides a comparison of preliminary and final data for 1980 through 1983. The items selected include some for which the preliminary estimates are fairly close, and others for which the estimates vary considerably. For instance, for none of those years did the preliminary estimate for AGI differ from the final estimate by more than 0.05 percent, while the preliminary estimate for total minimum tax in 1980 was more than 35 percent lower than the final estimate. Items for which the change between 1983 and 1984 was less than the usual change between preliminary and final data are not discussed.

Figure J.--Comparison of Selected Preliminary and Revised Data, 1980-1983

[Millions of dollars]

Item	Adjusted gross income less deficit	Salaries and wages	Total tax liability	Sales of capital assets net gain less loss	Additional tax for tax preferences	Total itemized deductions
	(1)	(2)	(3)	(4)	(5)	(6)
<b>1980</b>						
Preliminary data.....	\$1,606,266	\$1,345,004	\$254,121	\$26,978	\$ 934	\$214,784
Revised data.....	1,613,731	1,349,843	256,251	29,660	1,263	218,028
Difference between preliminary and revised data.....	7,465	4,839	2,130	2,682	329	3,244
Percent change, preliminary and revised data.....	0.46%	0.36%	0.84%	9.94%	35.22%	1.51%
<b>1981</b>						
Preliminary data.....	\$1,779,359	\$1,489,234	\$292,724	\$29,281	\$1,617	\$255,371
Revised data.....	1,772,604	1,486,100	291,127	30,819	1,827	256,448
Difference between preliminary and revised data.....	-6,755	-3,134	-1,597	1,538	210	1,077
Percent change, preliminary and revised data.....	-0.38%	-0.21%	-0.55%	5.25%	12.99%	0.42%
<b>1982</b>						
Preliminary data.....	\$1,847,801	\$1,564,594	\$283,465	\$31,966	\$1,311	\$284,693
Revised data.....	1,852,135	1,564,995	284,708	34,404	1,520	284,506
Difference between preliminary and revised data.....	4,334	401	-1,243	2,438	209	-187
Percent change, preliminary and revised data.....	0.23%	0.03%	-0.44%	7.63%	15.94%	-0.07%
<b>1983</b>						
Preliminary data.....	\$1,950,788	\$1,651,744	\$283,875	\$45,457	\$1,939	\$307,054
Revised data.....	1,942,590	1,644,573	282,318	49,408	2,530	309,634
Difference between preliminary and revised data.....	-8,198	-7,171	-1,557	3,951	591	2,580
Percent change, preliminary and revised data.....	-0.42%	-0.43%	-0.55%	8.69%	30.48%	0.84%

## NOTES AND REFERENCES

- [1] Preliminary 1984 data are compared with final 1983 data throughout this article. Final 1983 data were derived from a sample of all returns filed during Calendar Year 1984, and preliminary 1984 data were derived from a sample of returns filed January through late September 1985.
- [2] Executive Office of the President, Council of Economic Advisers, Economic Report of the President, p. 32. The growth of salaries and wages in AGI was determined by the size of the labor force and increases in salaries and wages. For Tax Year 1984, the former factor predominated.
- [3] U.S. Department of Labor, Bureau of Labor Statistics, Monthly Labor Review, Vol. 108, No. 9, September 1985, pp. 59 and 71. Also see Vol. 107, No. 8, p. 63.
- [4] Holik, Dan and Koziolec, John, "Taxpayers Age 65 or Over, 1977-1981," Statistics of Income Bulletin, Summer 1984, Vol. 4, No. 1, p. 4.
- [5] Waits, Norman, "Preliminary Income and Tax Statistics for 1981 Individual Income Tax Returns," Statistics of Income Bulletin, Winter 1982-83, Vol. 2, No. 3, p. 3.

Additional tables presenting preliminary data for 1984 will be included in the Spring 1986 issue of the SOI Bulletin.