

Individual Income Tax Returns, Preliminary Data, 1985

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More than 100 million individual income returns were filed for Tax Year 1985. Adjusted gross income (AGI) reported on these returns increased by 8.5 percent from 1984 to 1985. Increases in all major sources of income contributed to this growth. The tax base, as measured by "taxable income," did not increase quite as fast as AGI due to rising deductions and an increase in the exemption amount mandated by the Economic Recovery Tax Act (ERTA) of 1981.

The preliminary 1985 data are presented in Table 1 and data for earlier years are summarized in the Selected Statistical Series, shown near the end of this report.

SELECTED SOURCES OF INCOME

The increase in AGI for 1985 was due primarily to a 7.2 percent increase in salaries and wages. There were also substantial increases in all of the other major sources of income except for interest received where growth was very modest (see Figure A).

While interest rates declined from 1984 to 1985, the aggregate amount of interest reported

rose a slight 2.5 percent. This was a considerable drop from the 14.7 percentage increase between 1983 and 1984 when interest rates were high [1]. In fact, the average amount of interest reported per return fell from 1984 to 1985. Interest was the only major component of income where the average amount reported per return for 1985 was less than that for 1984 [2].

Net gains from the sale of capital assets, increased 22.3 percent, the largest increase among the various sources of income. Among the many types of transactions resulting in capital gains (or losses) historically the largest share has been for sales of corporate stock [3]. Thus the large increase in taxable capital gains in Tax Year 1985, may be associated with activity in the stock market. Between 1984 and 1985, the Standard and Poor's Index of 500 Stocks increased about 30 percent (mid-year to mid-year).

Dividends in AGI increased by a robust 14 percent after a 2-year period of stagnation. Pension income also grew substantially in 1985, increasing by 18.9 percent over its 1984 level. Amounts of taxable pensions reported were more than double those reported just 4 years earlier.

Figure A.-- Selected 1985 Sources of Income and Percentage Change from 1984

Selected income source	1985 Amount (millions)	Percentage change from 1984	1985 Average (dollars)	Percentage change from 1984
	(1)	(2)	(3)	(4)
Adjusted gross income.....	\$2,321,890	8.5%	\$22,822	6.1%
Salaries and wages.....	1,937,945	7.2	22,172	5.4
Interest.....	180,752	2.5	2,794	-1.7
Dividends in AGI.....	55,440	14.0	3,584	5.1
Business or profession net income less loss.....	77,201	9.1	6,465	2.7
Sales of capital assets net gain less loss.....	66,694	22.3	5,298	22.0
Pensions in AGI.....	95,684	18.9	7,257	4.2

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STATUTORY ADJUSTMENTS

Total statutory adjustments to AGI increased more slowly than AGI for the first time since 1979 [4]. Growth in adjustments in the 1980-1984 period was fueled primarily by tax law changes which liberalized the rules for deducting payments to individual retirement arrangements (IRA's) and created the two-earner married couple deduction.

While these two largest components of statutory adjustments continued to increase for 1985, there was a substantial decrease in the adjustment for employee business expense. Both the aggregate amount deducted and the average amount reported per return declined (see Figure B).

ITEMIZED DEDUCTIONS

Total itemized deductions once again increased at a more rapid rate than AGI, a trend that began with 1979. For Tax Year 1985, total itemized deductions increased by 11.7 percent to over \$401 billion, with all components showing similar rates of increase except the deduction for medical and dental expense which increased but at a slower rate than AGI (see Figure C).

Medical and dental expense increased more slowly than any other itemized deduction. This is in direct contrast to 1984, when tax law changes made it the fastest growing deduction.

The deduction reflecting interest paid increased by more than 10 percent, while the average amount deducted per return increased by some 6 percent. This increase occurred despite the declining interest rates, previously mentioned. One possible factor was the increase in borrowing, caused, in part, by the declining interest rates. Total outstanding consumer installment credit increased by 18.0 percent from the beginning of 1984 to the end of 1985 [5].

Credit card interest deducted increased some 23 percent, reflecting the fact that credit card interest rates were essentially unchanged for 1984 [6]. Interest deducted on home mortgages also increased, by more than 10 percent.

INCOME TAX AND TAXABLE INCOME

Total income tax (the sum of income tax after credits and the additional tax for tax preferences, the so-called minimum tax) increased by 8.9 percent from its 1984 level (see Figure D).

Figure B.-- Selected 1985 Statutory Adjustments and Percentage Change from 1984

Selected statutory adjustments	1985 Amount (millions)	Percentage change from 1984	1985 Average (dollars)	Percentage change from 1984
	(1)	(2)	(3)	(4)
Total.....	\$94,940	5.8%	\$2,502	3.2%
Employee business expense.....	18,033	-6.7	2,477	-3.1
Payments to an IRA.....	38,656	9.3	2,361	1.7
Two-earner married couple deduction.....	24,757	10.5	991	6.7

Figure C.-- Selected 1985 Itemized Deductions and Percentage Change from 1984

Selected itemized deductions	1985 Amount (millions)	Percentage change from 1984	1985 Average (dollars)	Percentage change from 1984
	(1)	(2)	(3)	(4)
Total.....	\$401,043	11.7%	\$10,062	7.1%
Medical and dental expense.....	22,579	5.3	2,102	4.6
Taxes paid.....	128,320	11.3	3,244	6.7
Interest paid.....	176,593	11.6	4,867	6.2
Contributions.....	48,031	14.0	1,326	9.0

Figure D.--Adjusted Gross Income, Taxable Income, and Total Income Tax, Tax Years 1981-1985

[Billions of dollars]

Tax Year	Adjusted gross income	Taxable income	Total income tax
	(1)	(2)	(3)
1981.....	\$1,773	\$1,411	\$284
1982.....	1,852	1,473	278
1983.....	1,943	1,545	274
1984.....	2,140	1,701	302
1985.....	2,322	1,833	329

Total income tax for 1982 and 1983 decreased because of the tax rate cuts phased in by the Economic Recovery Tax Act of 1981. Even though the last of these tax cuts became effective for Tax Year 1984, total income tax for that year rose, reflecting the 10 percent increases in both AGI and taxable income. For 1985, the increase in total income tax was moderated by the impact of indexing on tax rate brackets, personal exemptions, and the "zero bracket amount" (ZBA).

The number of returns which reported any amount of "total income tax" rose by 1.8 percent from 81.6 million for Tax Year 1984 to 83.1 million for Tax Year 1985. However, the proportion of returns with total income tax, which had been increasing slowly since 1977, decreased 0.4 percent (see Figure E). This small decline may be the result of indexing. Whereas 62.1 percent of the 10.3 million returns with AGI \$3,000 under \$5,000 were taxable for 1984, only 56.4 percent of the 10.0

Figure E.--Returns Reporting Total Income Tax, Tax Years 1977-1985

[Number of returns in millions]

Tax Year	Total returns	Returns reporting total income tax	Percentage of total
	(1)	(2)	(3)
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.....	99.4	81.6	82.1
1985.....	101.7	83.1	81.7

million such returns were taxable for 1985. At this AGI level, the indexing of the exemption amount and of the ZBA made some otherwise taxable returns nontaxable.

TAX CREDITS

Both the total amount of tax credits claimed and the number of returns with credits increased from Tax Year 1984 to 1985. Returns with income tax before credits increased by 2.0 percent from 1984, and approximately one-fourth of these returns claimed tax credits. The two largest credits--the general business credit and the child care credit--accounted for 73 percent of the total amount of credits claimed (see Figure F).

Figure F.--Selected Tax Credits, Tax Years 1984 and 1985

[Millions of dollars]

Tax Year	Total tax credits	General business credit ^{1/}	Child care credit
	(1)	(2)	(3)
1984.....	\$9,263	\$4,410	\$2,649
1985.....	10,433	4,490	3,131

^{1/}Consists of investment credit, jobs credit and alcohol fuels credit.

The amount of child care credit alone rose from \$2.6 billion to \$3.1 billion, an increase of 18.2 percent. As Figure G shows, since its introduction in 1976, the child care credit increased significantly each year, both in amount and in number of returns claiming this credit.

Figure G.--Child Care Credit, Tax Years 1976-1985

Tax Year	Number of returns (thousands)	Amount (millions)	Percentage change from prior year
	(1)	(2)	(3)
1976..	2,660	\$458	N/A
1977..	2,875	521	13.8%
1978..	3,431	654	25.5
1979..	3,833	793	21.3
1980..	4,231	956	20.6
1981..	4,578	1,148	20.1
1982..	5,004	1,501	30.7
1983..	6,367	2,051	36.6
1984..	7,546	2,649	29.2
1985..	8,445	3,131	18.2

N/A - Not Applicable

The Energy Tax Act of 1978 introduced the residential energy credit covering years 1976 through 1985. For Tax Year 1985, the number of returns claiming this credit increased 13.2 percent and the total amount claimed increased 26.2 percent over 1984 (see Figure H). These increases may have resulted from taxpayers taking advantage of this credit before it expired at the end of 1985.

Figure H.--Residential Energy Credit, Tax Years 1980-1985

Tax Year	Number of returns (thousands)	Amount (millions)
1980.....	4,670	\$562
1981.....	3,870	601
1982.....	3,136	583
1983.....	2,530	549
1984.....	2,656	645
1985.....	3,005	814

RETURN FILINGS

More than 101.7 million individual income tax returns were filed for Tax Year 1985, an increase of 2.3 percent over the number filed for 1984. One factor contributing to the increase may have been the dramatic change in the mix of returns filed for recent years. Since 1975, the percentage of returns representing joint filers fell from 53.7 to 47.2, while the percentage of returns representing single and head-of-household filers rose from 43.8 to 51.8 (see Figure I). In general, there is a two-for-one increase in returns filed if single returns are substituted for joint returns.

SUMMARY

Income increases in 1985 were fueled by growth in salaries, pensions, dividends, business income, and capital gains, while interest receipts were reduced by falling interest rates. Indexing provisions and rising deductions caused taxable income to rise at a slower rate than AGI. All types of itemized deductions increased as did most tax credits, particularly where taxpayers took advantage of the final year for energy-saving investments.

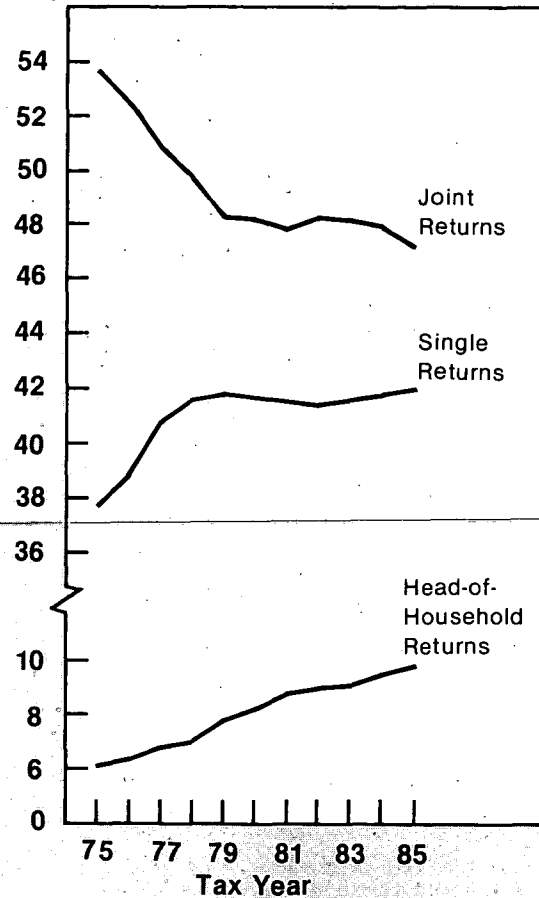
DEFINITIONS AND TAX LAW CHANGES

In general, the definitions of the terms used are the same as those shown in the complete report, Statistics of Income--1984, Individual Income Tax Returns.

The following is a partial list of 1985 tax law and administrative changes that are reflected in the preliminary data in this

Figure I
Joint, Single, and Head-of-Household Returns as a Percentage of All Returns, Tax Years 1975-1985

Percentage



article. These changes for Tax Year 1985 may have been further revised by the Tax Reform Act of 1986. The changes made by the 1986 Act are not discussed in this article, because they were not applicable to 1985. Changes are listed in the same order as the topics are presented in this article.

- For Tax Year 1985, all taxable alimony and separate maintenance payments received by an individual were treated as compensation for purposes of the IRA deduction limitation. Therefore, a divorced or separated

individual could contribute and deduct the least of the following amounts:

- (1) \$2,000,
 - (2) all compensation that had to be included in income for the year, or
 - (3) the amount of cash actually contributed to the IRA for the year.
- For 1985, taxpayers who did not itemize deductions could deduct one-half of their qualified charitable contributions without any dollar limitation other than the overall AGI limitation for contributions. For 1984, this deduction had been limited to 25 percent of the first \$300 of charitable contributions.
 - For 1985, the deduction for use of a car in performing services for a charitable organization was increased from 9 cents to 12 cents a mile.
 - The 1985 tax rate schedules were indexed to the Department of Labor's Consumer Price Index to limit the effect of inflation on taxes. Also as a result of indexing, the amount allowed as a deduction for each exemption was increased to \$1,040 and the zero bracket amounts for all filing statuses were increased, and each tax bracket was widened.

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 1985. Returns in the sample were stratified based on the presence or absence of Schedule C, Profit (or Loss) from Business or Profession; Schedule F, Farm Income and Expenses; the larger of total income or total loss, and the size of business plus farm receipts. For Tax Year 1985, returns were selected at rates ranging from 0.02 percent to 100 percent. There were 105,034 returns in the 1985 preliminary sample estimating a total population of 101,737,544. The corresponding sample size and population for the preliminary 1984 data were 79,797 and 99,604,975, respectively. Sample size and population for the final 1984 data referenced in this article were 94,422 and 99,579,174, respectively.

Because the data presented in this article are estimates based on a sample of returns filed, they are subject to sampling error. To properly use 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 estimates based on samples, are discussed in the Appendix.

Number of returns	Approximate Coefficient of Variation
28,705,000	0.01
7,176,300	0.02
1,148,200	0.05
287,100	0.10
71,800	0.20
31,900	0.30
23,400	0.35
11,500	0.50

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 processed between January 1986 and late September 1986. In general, those returns processed after late September (which are sampled for use in the revised estimates for the year) tend to have slightly different characteristics from those filed earlier. The characteristics of these later returns include higher income, a larger proportion of investment income (such as from capital gains), a higher average tax liability, and a larger proportion of certain other items such as the alternative minimum tax.

NOTES AND REFERENCES

- [1] For example, the average rate for 6-month commercial paper fell from 10.16 percent in 1984 to 8.01 percent in 1985. Interest rate data are from the Economic Report of the President, February 1986, pp. 332-333.
- [2] For further information on average interest reported and interest rates, see Grayson, Paul E., "Interest Income and Deductions on Individual Income Tax Returns, 1968-1984," Statistics of Income Bulletin, Volume 6, Number 2, p. 49.
- [3] Clark, Bobby and Paris, David, "Sales of Capital Assets, 1981 and 1982," Statistics of Income Bulletin, Volume 5, Number 3, p. 65.

- [4] Statutory adjustments are deductions from gross income to arrive at adjusted gross income. The deductions consist of moving expense deduction, employee business expense deduction, payments to an individual retirement arrangement (IRA), payments to a self-employed retirement (Keogh) plan, forfeited interest penalty, alimony paid, deduction for a working married couple, foreign housing deduction, forestation/reforestation amortization deduction and the repayment of supplemental unemployment benefits.
- [5] Board of Governors of the Federal Reserve System, Federal Reserve Bulletin, December 1986, Table A40.
- [6] The decline in credit card rates was from 18.77 to 18.69 percent, or by only 0.4 percent, between 1984 and 1985. Ibid., Table A41.

Individual Returns/1985

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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)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and Wages		Interest received		Domestic and foreign dividends received			
			Number of returns	Amount	Number of returns	Amount	Total		Dividends in adjusted gross income	
							Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
All returns, total	101,737,544	2,321,889,535	87,404,819	1,937,945,104	64,696,388	180,752,463	19,687,135	57,399,816	15,469,981	55,439,930
No adjusted gross income.....	980,485	- 31,116,424	405,050	6,510,243	643,883	2,802,384	224,174	599,476	166,797	580,089
\$1 under \$1,000.....	2,247,272	1,295,847	1,831,795	1,598,014	644,207	253,036	92,785	83,259	82,583	77,812
\$1,000 under \$2,000.....	3,320,744	4,979,254	2,744,434	4,484,836	1,213,523	688,564	199,364	102,628	170,011	89,051
\$2,000 under \$3,000.....	3,448,790	8,578,860	2,899,552	7,365,528	1,395,934	1,188,333	205,023	141,297	153,670	127,861
\$3,000 under \$4,000.....	3,315,988	11,605,385	2,776,189	9,773,287	1,473,522	1,369,990	264,113	227,697	211,182	208,861
\$4,000 under \$5,000.....	3,391,657	15,270,091	2,712,225	11,777,514	1,518,923	1,938,508	321,274	268,296	262,627	245,522
\$5,000 under \$6,000.....	3,312,776	18,193,686	2,635,733	14,008,253	1,582,508	2,346,863	310,840	298,212	245,462	274,101
\$6,000 under \$7,000.....	3,262,890	21,177,953	2,629,508	16,704,275	1,578,694	2,833,893	358,054	351,573	280,140	321,977
\$7,000 under \$8,000.....	3,200,706	24,009,071	2,516,589	18,134,825	1,511,656	3,124,165	316,327	374,567	254,960	348,576
\$8,000 under \$9,000.....	3,463,829	29,467,971	2,722,514	22,202,594	1,698,668	3,719,929	324,380	346,946	257,341	319,489
\$9,000 under \$10,000.....	3,256,375	30,890,141	2,626,064	24,473,047	1,612,979	3,723,746	308,617	383,474	250,707	354,592
\$10,000 under \$11,000.....	2,990,618	31,361,951	2,414,109	24,166,785	1,555,260	3,621,495	365,097	456,961	285,725	518,670
\$11,000 under \$12,000.....	2,859,653	32,849,257	2,326,700	25,145,336	1,439,682	3,482,281	358,806	492,115	274,429	460,404
\$12,000 under \$13,000.....	2,735,208	34,166,211	2,309,366	27,752,599	1,467,031	3,281,239	354,198	516,327	290,052	484,091
\$13,000 under \$14,000.....	2,708,574	36,564,440	2,254,718	29,837,021	1,448,467	3,653,093	343,811	491,427	270,260	464,039
\$14,000 under \$15,000.....	2,692,758	39,000,487	2,136,520	32,419,078	1,431,516	3,188,841	337,795	515,354	260,725	483,714
\$15,000 under \$16,000.....	2,556,589	39,631,207	2,145,628	31,183,534	1,542,599	3,895,167	385,520	802,331	318,096	766,234
\$16,000 under \$17,000.....	2,326,299	38,386,147	2,007,647	29,007,647	1,382,790	3,292,128	329,275	752,484	308,638	718,452
\$17,000 under \$18,000.....	2,332,370	40,827,394	2,001,921	32,997,829	1,442,903	3,555,986	356,612	736,642	278,343	700,255
\$18,000 under \$19,000.....	2,206,018	40,788,130	1,937,955	34,332,133	1,350,445	3,263,815	349,875	509,416	273,566	474,100
\$19,000 under \$20,000.....	2,152,619	41,954,366	1,849,764	34,325,097	1,535,274	3,956,554	393,230	762,913	309,767	727,349
\$20,000 under \$25,000.....	8,964,691	200,635,476	7,968,508	170,508,361	6,113,071	15,304,074	1,586,929	2,824,679	1,223,795	2,675,914
\$25,000 under \$30,000.....	7,456,685	204,352,952	6,938,910	183,807,441	5,678,717	10,238,122	1,495,815	2,244,165	1,114,221	2,118,644
\$30,000 under \$40,000.....	11,682,544	404,527,502	10,898,672	363,665,413	9,609,360	21,080,520	3,139,666	5,258,728	2,384,132	4,963,834
\$40,000 under \$50,000.....	6,742,356	299,811,771	6,292,921	269,884,709	6,104,614	16,662,826	2,338,160	3,989,256	1,759,747	3,747,943
\$50,000 under \$75,000.....	5,650,810	334,741,773	5,142,768	288,584,816	5,312,071	23,104,818	2,796,285	7,721,322	2,211,922	7,387,614
\$75,000 under \$100,000.....	1,256,247	106,856,451	1,088,515	80,263,095	1,218,145	9,665,384	820,166	4,395,741	706,374	4,282,615
\$100,000 under \$200,000.....	913,698	119,806,272	760,633	80,805,344	885,555	11,694,925	680,360	7,140,688	613,387	7,041,279
\$200,000 under \$500,000.....	249,512	71,318,249	201,747	38,925,292	246,276	7,218,085	210,539	7,217,348	199,910	7,207,712
\$500,000 under \$1,000,000.....	39,497	26,122,791	32,852	11,617,795	39,135	2,653,455	35,448	2,625,027	34,240	2,618,993
\$1,000,000 or more.....	19,106	43,834,877	15,312	9,379,378	18,890	3,950,241	17,597	4,653,472	17,172	4,650,501
Taxable returns, total	83,085,668	2,270,816,845	72,642,006	1,866,228,365	56,935,830	167,289,940	18,117,372	55,084,775	14,282,871	53,257,946
Nontaxable returns, total	18,651,876	51,072,691	14,762,813	71,716,739	7,760,558	13,462,524	1,569,763	2,315,040	1,187,110	2,181,984

Size of adjusted gross income	State income tax refunds		Alimony received		Business or profession net profit less loss		Pensions and annuities in adjusted gross income		Farm net profit less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	19,825,815	8,508,450	405,711	2,763,582	11,940,591	77,200,769	13,185,115	95,684,184	2,633,061	- 11,564,310
No adjusted gross income.....	103,349	97,515	945	10,359	468,032	- 5,195,183	61,846	353,666	297,019	- 6,685,192
\$1 under \$1,000.....	17,035	9,344	*3,176	*2,739	148,960	- 104,764	41,129	60,902	36,658	- 127,446
\$1,000 under \$2,000.....	37,043	8,157	—	—	184,116	41,932	65,404	99,365	46,614	- 82,324
\$2,000 under \$3,000.....	22,082	8,754	*4,128	*29,078	196,029	283,174	101,696	213,943	67,212	- 129,007
\$3,000 under \$4,000.....	51,916	12,280	*5,743	*18,952	236,682	464,928	166,842	348,063	43,798	- 117,953
\$4,000 under \$5,000.....	39,185	18,085	*10,203	*18,354	292,654	616,264	291,157	793,397	56,402	- 85,680
\$5,000 under \$6,000.....	104,718	21,002	*13,075	*33,516	300,616	839,372	326,630	997,562	80,722	- 171,640
\$6,000 under \$7,000.....	103,626	27,971	*20,407	*87,751	290,448	670,668	368,556	1,344,473	87,230	- 198,052
\$7,000 under \$8,000.....	125,577	33,068	*7,331	*7,610	256,796	618,833	490,901	1,954,863	53,148	- 65,460
\$8,000 under \$9,000.....	158,746	31,469	*7,635	*28,481	264,792	887,023	533,269	2,348,284	75,444	3,077
\$9,000 under \$10,000.....	150,084	32,665	*20,100	*79,777	211,342	770,957	464,320	2,363,381	57,836	- 137,748
\$10,000 under \$11,000.....	139,233	31,699	*10,507	*41,505	237,386	856,428	445,815	2,373,596	45,616	- 2,786
\$11,000 under \$12,000.....	205,953	46,127	*14,661	*52,521	249,525	1,057,889	471,991	2,622,835	50,073	18,111
\$12,000 under \$13,000.....	175,297	36,106	*2,871	*7,465	277,106	1,193,275	370,407	2,262,092	42,518	98,704
\$13,000 under \$14,000.....	244,168	60,353	*11,487	*74,408	230,954	748,482	408,743	2,688,818	49,482	- 139,497
\$14,000 under \$15,000.....	262,530	72,280	29,638	145,555	251,217	1,242,926	363,933	2,542,256	52,580	- 132,455
\$15,000 under \$16,000.....	283,160	70,824	*10,203	*17,224	252,646	1,128,565	429,406	2,889,214	67,884	3,598
\$16,000 under \$17,000.....	282,175	84,349	*13,999	*66,087	241,362	1,063,836	333,329	2,317,838	58,011	82,329
\$17,000 under \$18,000.....	324,199	81,440	*8,920	*47,350	276,712	1,295,448	389,154	2,820,983	46,836	- 87,332
\$18,000 under \$19,000.....	322,710	74,526	*14,903	*114,170	242,072	1,323,914	279,032	1,964,906	47,424	- 115,380
\$19,000 under \$20,000.....	351,536	114,921	*11,487	*62,102	270,724	1,341,167	313,294	2,437,207	64,213	- 82,653
\$20,000 under \$25,000.....	1,985,170	578,073	55,393	336,778	1,132,085	6,112,759	1,327,171	11,053,661	253,192	- 480,241
\$25,000 under \$30,000.....	2,421,474	701,475	40,671	269,620	1,046,858	5,178,234	920,320	7,308,063	234,594	- 329,513
\$30,000 under \$40,000.....	4,736,758	1,591,546	51,603	702,625	1,679,947	9,745,386	1,669,313	13,996,174	272,922	- 400,965
\$40,000 under \$50,000.....	3,350,298	1,380,842	*14,067	*40,558	1,036,675	8,796,301	1,051,796	9,331,702	174,964	- 246,537
\$50,000 under \$75,000.....	2,711,252	1,542,561	14,377	187,655	1,013,105	13,908,925	1,035,766	10,972,209	158,732	- 631,997
\$75,000 under \$100,000.....	571,453	516,670	4,006	110,104	303,049	7,909,619	246,402	3,471,018	46,208	- 137,937
\$100,000 under \$200,000.....	413,456	605,246	3,581	140,634	262,814	9,141,852	164,753	2,584,817	44,525	- 412,218
\$200,000 under \$500,000.....	102,485	345,609	479	26,498	68,261	3,408,078	40,181	826,390	15,413	- 432,855
\$500,000 under \$1,000,000.....	20,057	137,582	73	3,564	11,045	787,249	9,985	202,600	3,819	- 141,451
\$1,000,000 or more.....	9,090	155,914	42	544	6,581	1,067,429	2,934	149,906	1,972	- 195,810
Taxable returns, total	18,936,692	8,105,855	363,244	2,563,278	9,459,108	76,649,830	11,756,555	90,407,218	1,713,198	- 4,282,315
Nontaxable returns, total	889,123	402,595	42,467	200,305	2,481,483	550,937	1,428,560	5,276,965	919,863	- 7,281,994

Footnote(s) at end of table.</

Individual Returns/1985

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.....	7,896,969	13,123,801	4,786,067	6,333,606	2,984,190	9,746,623	37,939,470	94,940,378	7,280,863	18,033,008
No adjusted gross income.....	59,290	180,804	29	28	145	636	98,892	369,481	25,801	185,853
\$1 under \$1,000.....	73,679	194,376	—	—	—	—	20,381	31,197	8,891	16,401
\$1,000 under \$2,000.....	109,027	206,297	—	—	—	—	52,704	98,330	8,278	44,788
\$2,000 under \$3,000.....	189,326	359,727	—	—	—	—	81,505	128,142	19,795	34,701
\$3,000 under \$4,000.....	203,208	442,454	2,871	316	2,872	2,835	119,082	128,592	23,617	34,793
\$4,000 under \$5,000.....	203,502	359,233	2,871	7,892	1,588	3,905	136,185	192,118	36,303	67,570
\$5,000 under \$6,000.....	284,574	512,772	4,459	5,510	1,588	3,716	256,862	307,492	64,059	142,378
\$6,000 under \$7,000.....	280,995	486,908	5,742	4,332	—	—	307,287	388,892	76,748	141,508
\$7,000 under \$8,000.....	290,264	544,764	11,485	2,851	—	—	278,644	354,530	59,234	135,306
\$8,000 under \$9,000.....	294,291	552,633	15,947	12,035	—	—	407,144	467,702	92,540	177,231
\$9,000 under \$10,000.....	230,606	421,485	33,177	30,732	—	—	459,089	634,281	92,402	237,028
\$10,000 under \$11,000.....	255,831	435,808	43,378	20,941	5,742	16,365	451,208	587,022	86,887	205,052
\$11,000 under \$12,000.....	250,967	428,066	68,916	42,529	—	—	533,358	576,479	107,609	212,978
\$12,000 under \$13,000.....	221,594	383,058	101,723	59,812	—	—	618,267	821,688	132,362	312,432
\$13,000 under \$14,000.....	260,161	362,940	134,261	84,080	—	—	587,426	858,404	136,567	381,228
\$14,000 under \$15,000.....	236,561	348,293	118,222	97,241	—	—	657,046	930,488	138,633	320,492
\$15,000 under \$16,000.....	240,982	372,550	130,049	147,978	—	—	684,699	937,301	113,845	274,694
\$16,000 under \$17,000.....	180,865	293,540	118,764	133,673	—	—	727,859	1,024,331	153,792	319,005
\$17,000 under \$18,000.....	201,537	365,560	181,133	203,551	7,332	13,985	777,537	1,111,342	189,459	373,087
\$18,000 under \$19,000.....	197,679	293,844	193,219	185,376	—	—	758,944	1,134,221	110,532	321,694
\$19,000 under \$20,000.....	169,214	297,807	169,214	194,503	8,877	3,478	803,651	1,231,611	175,379	345,588
\$20,000 under \$25,000.....	912,448	1,416,174	912,448	1,277,114	122,819	85,092	4,169,538	6,580,738	721,439	1,505,255
\$25,000 under \$30,000.....	726,950	1,149,046	726,950	1,108,718	331,901	508,244	4,437,295	7,835,122	791,970	1,541,612
\$30,000 under \$40,000.....	1,105,125	1,863,907	1,102,916	1,662,917	973,723	2,388,265	8,169,083	17,637,702	1,423,810	3,102,529
\$40,000 under \$50,000.....	440,408	625,916	440,408	625,916	553,444	2,064,027	5,485,553	15,544,423	982,309	2,114,515
\$50,000 under \$75,000.....	233,490	360,956	233,490	360,955	589,487	2,574,155	4,827,675	20,206,995	1,006,076	3,071,161
\$75,000 under \$100,000.....	24,239	45,176	24,239	45,176	177,065	886,375	1,055,391	6,383,561	275,284	1,039,998
\$100,000 under \$200,000.....	8,898	16,346	8,898	16,346	148,420	808,047	746,477	5,751,091	187,318	1,016,039
\$200,000 under \$500,000.....	1,257	2,880	1,257	2,804	47,584	294,914	187,769	1,885,529	34,445	277,665
\$500,000 under \$1,000,000.....	71	251	71	251	7,193	44,535	30,226	584,181	3,953	46,158
\$1,000,000 or more.....	30	30	30	30	4,410	47,948	12,683	217,391	1,526	34,269
Taxable returns, total.....	6,546,163	10,367,233	4,726,728	6,285,290	2,964,826	9,701,082	36,301,813	92,173,103	6,976,902	16,965,548
Nontaxable returns, total.....	1,350,806	2,756,568	59,339	48,316	19,364	45,541	1,637,657	2,767,275	303,961	1,067,460

Size of adjusted gross income	Statutory adjustments — Continued								Exemptions	
	Payments to an individual retirement arrangement		Payments to a Keogh Plan		Alimony paid		Deduction for working married couple		Number of exemptions	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)
All returns, total.....	16,373,816	38,655,576	677,664	4,810,780	550,078	3,824,487	24,970,350	24,775,419	244,519,584	254,105,945
No adjusted gross income.....	27,286	68,324	5,590	22,362	4,213	47,999	35,586	25,276	2,475,593	2,563,280
\$1 under \$1,000.....	7,660	12,988	—	—	—	—	983	133	2,954,369	3,067,283
\$1,000 under \$2,000.....	17,021	23,216	2,871	22,572	—	—	8,584	1,090	4,428,015	4,602,000
\$2,000 under \$3,000.....	25,350	38,538	59	5,310	8,920	27,147	22,051	1,628	5,050,971	5,248,971
\$3,000 under \$4,000.....	44,648	65,853	1,588	681	3,179	10,062	25,356	5,058	4,988,561	5,183,061
\$4,000 under \$5,000.....	32,401	54,562	2,872	1,723	2,872	21,023	56,650	9,375	5,737,717	5,962,087
\$5,000 under \$6,000.....	51,086	94,768	1,588	953	1,259	8,052	138,046	23,297	6,034,299	6,270,957
\$6,000 under \$7,000.....	115,483	179,970	979	4,740	5,565	20,143	106,754	19,209	6,251,197	6,495,161
\$7,000 under \$8,000.....	97,026	148,379	2,872	1,436	2,073	2,274	102,097	19,545	6,341,949	6,588,887
\$8,000 under \$9,000.....	111,821	175,902	4,230	4,997	4	43	183,214	42,045	7,141,665	7,421,546
\$9,000 under \$10,000.....	122,323	213,536	1,258	6,155	7,330	23,675	219,755	52,555	6,833,249	7,098,793
\$10,000 under \$11,000.....	146,767	226,446	—	—	4,127	20,830	215,315	61,523	6,439,990	6,693,779
\$11,000 under \$12,000.....	146,152	245,525	4,463	778	1,590	1,320	284,965	81,415	6,321,430	6,568,520
\$12,000 under \$13,000.....	187,851	324,673	2,518	4,083	8,616	13,728	309,093	105,367	5,869,844	6,100,256
\$13,000 under \$14,000.....	149,593	260,684	1,282	6,044	5,084	26,342	323,776	115,694	6,149,114	6,388,130
\$14,000 under \$15,000.....	203,490	358,657	4,433	9,212	7,950	34,701	337,886	133,020	6,036,389	6,272,018
\$15,000 under \$16,000.....	234,673	437,046	2,846	1,260	6,854	42,792	375,968	138,863	6,063,751	6,302,018
\$16,000 under \$17,000.....	217,610	374,196	2,692	5,777	13,034	37,357	389,327	174,151	5,429,025	5,643,089
\$17,000 under \$18,000.....	258,260	460,350	—	—	8,547	25,814	414,799	192,355	5,554,101	5,772,095
\$18,000 under \$19,000.....	273,809	472,212	7,742	54,665	4,586	34,314	450,394	210,247	5,398,164	5,611,771
\$19,000 under \$20,000.....	249,727	475,426	10,077	24,345	12,301	43,606	486,788	243,714	5,187,260	5,391,360
\$20,000 under \$25,000.....	1,442,704	2,829,064	30,903	80,127	46,038	168,185	2,691,550	1,689,175	23,425,621	24,343,463
\$25,000 under \$30,000.....	1,653,338	3,271,810	29,086	85,461	47,354	197,688	2,961,686	2,334,994	20,780,315	21,596,413
\$30,000 under \$40,000.....	3,195,991	7,003,629	88,048	288,451	104,779	547,558	5,953,429	5,874,933	35,585,544	36,985,089
\$40,000 under \$50,000.....	2,608,635	6,657,032	88,291	345,787	63,705	325,789	4,201,558	5,472,054	21,479,636	22,326,683
\$50,000 under \$75,000.....	3,018,854	8,769,339	150,503	870,469	88,764	693,819	3,585,757	5,972,846	18,363,392	19,089,119
\$75,000 under \$100,000.....	862,715	2,719,506	86,968	781,758	37,563	30,492	628,994	1,073,162	4,129,583	4,291,584
\$100,000 under \$200,000.....	652,245	2,058,286	104,086	1,357,789	35,474	502,799	370,837	556,366	3,042,239	3,161,691
\$200,000 under \$500,000.....	171,630	523,448	28,847	576,470	10,474	237,896	73,956	104,837	838,199	871,082
\$500,000 under \$1,000,000.....	27,023	79,427	8,771	165,514	6,566	272,823	10,126	15,523	127,065	132,033
\$1,000,000 or more.....	10,644	32,785	2,201	81,858	1,257	58,214	5,070	7,966	61,337	63,726
Taxable returns, total.....	15,987,527	37,832,424	646,930	4,697,470	523,550	3,660,298	23,963,451	24,418,433	203,172,738	211,154,045
Nontaxable returns, total.....	386,289	823,152	30,734	113,310	26,528	164,189	1,006,899	338,987	41,346,846	42,951,899

Footnote(s) at end of table.

Individual Returns/1985

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	25,518,909	4,760,302	39,857,181	401,043,232	10,740,095	22,578,514	39,561,642	128,320,202	36,284,146	176,593,409
No adjusted gross income.....	—	—	—	—	—	—	—	—	—	—
\$1 under \$1,000.....	107,137	6,277	19,982	158,341	12,947	26,415	18,394	27,320	16,806	71,247
\$1,000 under \$2,000.....	290,880	22,479	133,141	240,503	25,122	54,105	110,169	44,163	28,176	120,424
\$2,000 under \$3,000.....	481,563	39,181	143,849	365,547	35,341	58,396	119,269	55,296	33,464	177,539
\$3,000 under \$4,000.....	618,646	50,297	218,967	732,867	59,259	237,228	187,381	123,022	89,263	259,851
\$4,000 under \$5,000.....	890,020	114,611	201,367	937,024	96,574	349,401	162,451	132,939	101,139	291,854
\$5,000 under \$6,000.....	1,005,289	135,299	246,317	1,241,362	167,250	553,480	223,343	227,788	161,162	338,867
\$6,000 under \$7,000.....	1,118,773	180,940	248,918	1,241,911	148,662	399,947	237,431	229,849	164,085	387,963
\$7,000 under \$8,000.....	1,163,352	202,493	320,351	2,172,938	215,412	1,005,853	303,994	280,875	218,449	630,619
\$8,000 under \$9,000.....	1,276,995	211,482	406,745	2,160,385	276,497	622,718	393,672	463,413	301,505	706,763
\$9,000 under \$10,000.....	1,291,905	229,771	323,400	2,071,746	207,646	584,365	311,916	408,144	242,083	684,200
\$10,000 under \$11,000.....	1,252,513	219,327	427,434	2,533,676	276,323	916,870	420,104	429,183	332,409	753,980
\$11,000 under \$12,000.....	1,106,416	191,368	482,128	3,047,357	293,859	884,450	471,925	554,365	389,227	1,159,435
\$12,000 under \$13,000.....	1,088,818	187,033	524,327	3,035,794	342,003	662,440	515,974	682,955	429,198	1,193,710
\$13,000 under \$14,000.....	1,057,872	183,345	544,773	3,230,441	333,618	680,539	534,570	659,906	480,371	1,287,631
\$14,000 under \$15,000.....	1,000,552	201,476	628,010	3,754,824	337,104	643,911	612,254	891,213	537,242	1,582,643
\$15,000 under \$16,000.....	1,037,625	212,073	638,393	3,732,958	334,323	607,559	632,651	925,700	548,806	1,512,534
\$16,000 under \$17,000.....	889,354	158,539	708,734	4,385,236	356,877	700,728	705,862	1,079,448	630,940	1,840,164
\$17,000 under \$18,000.....	928,362	198,342	723,516	4,577,695	341,701	715,964	720,645	1,080,547	644,462	1,863,485
\$18,000 under \$19,000.....	862,935	176,573	654,481	4,007,202	300,522	574,738	654,481	1,051,239	654,195	1,655,316
\$19,000 under \$20,000.....	754,597	139,589	782,768	5,019,553	391,753	613,492	779,897	1,377,896	718,538	2,092,243
\$20,000 under \$25,000.....	3,004,339	648,311	3,984,043	26,026,066	1,413,722	2,421,266	3,973,951	7,270,459	3,677,143	11,842,740
\$25,000 under \$30,000.....	1,843,553	402,161	4,554,692	32,585,880	1,285,077	1,772,200	4,545,068	9,696,143	4,326,494	15,534,611
\$30,000 under \$40,000.....	1,690,146	403,670	9,115,484	75,598,084	1,829,288	2,997,756	9,104,327	24,547,164	8,638,319	35,601,080
\$40,000 under \$50,000.....	506,972	156,772	6,045,486	62,609,205	876,082	1,513,049	6,041,995	21,045,411	5,728,561	29,970,747
\$50,000 under \$75,000.....	210,620	71,701	5,359,166	73,502,373	611,923	1,712,689	5,357,552	25,449,921	5,046,940	33,963,919
\$75,000 under \$100,000.....	26,260	9,569	1,222,831	24,795,712	112,933	628,733	1,222,833	4,488,625	1,113,087	11,173,087
\$100,000 under \$200,000.....	11,281	4,893	895,710	27,639,033	51,335	436,370	895,564	9,881,211	806,565	11,629,957
\$200,000 under \$500,000.....	1,905	1,118	244,025	15,895,074	6,207	171,265	243,864	5,951,987	214,544	5,036,003
\$500,000 under \$1,000,000.....	191	115	39,115	5,878,460	551	23,835	39,097	2,175,593	35,125	1,535,149
\$1,000,000 or more.....	38	1,495	19,028	7,865,984	184	10,752	19,010	3,088,425	16,848	1,695,253
Taxable returns, total	22,605,334	4,283,351	37,837,766	378,245,423	9,353,937	16,060,109	37,628,972	125,050,932	34,660,120	167,130,695
Nontaxable returns, total	2,913,575	476,951	2,019,415	22,797,808	1,386,158	6,518,405	1,932,670	3,269,269	1,624,026	9,462,714

Size of adjusted gross income	Returns with itemized deductions — Continued						Taxable income		Income tax before credit	
	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	36,228,636	48,030,698	32,974,733	24,001,046	250,268	1,519,363	96,314,271	1,832,636,477	86,171,293	336,053,938
No adjusted gross income.....	—	—	—	—	—	—	—	—	4,470	7,954
\$1 under \$1,000.....	12,045	6,926	*11,289	*26,434	—	—	*4,459	*6,994	—	—
\$1,000 under \$2,000.....	38,228	10,601	41,903	11,211	—	—	2,604,180	1,677,394	188,233	10,204
\$2,000 under \$3,000.....	69,983	25,902	57,775	22,143	*4,128	*26,272	2,984,053	4,271,440	195,913	29,647
\$3,000 under \$4,000.....	92,162	39,569	104,135	73,196	—	—	3,031,903	6,810,795	1,298,023	73,169
\$4,000 under \$5,000.....	109,005	57,742	122,638	105,088	—	—	3,216,864	9,274,010	2,353,075	284,061
\$5,000 under \$6,000.....	171,750	68,754	170,472	48,716	*2,872	*3,757	3,197,392	11,538,769	2,484,936	526,913
\$6,000 under \$7,000.....	186,780	149,270	157,322	59,185	*5,743	*15,697	3,203,742	14,144,260	2,649,098	769,670
\$7,000 under \$8,000.....	238,806	116,454	196,952	128,370	*5,742	*10,766	3,135,054	16,567,464	2,731,888	1,072,226
\$8,000 under \$9,000.....	344,288	201,417	275,954	160,514	*2,872	*5,560	3,424,019	20,989,979	3,204,782	1,517,098
\$9,000 under \$10,000.....	267,178	197,306	216,136	78,288	*2,872	*119,444	3,211,323	22,774,076	3,109,659	1,833,351
\$10,000 under \$11,000.....	328,329	297,179	322,343	120,037	*6,378	*16,426	2,950,282	23,374,707	2,885,810	2,007,416
\$11,000 under \$12,000.....	422,203	285,864	350,455	133,859	*5,743	*29,383	2,826,472	24,659,936	2,757,586	2,240,091
\$12,000 under \$13,000.....	465,355	346,596	380,272	131,999	*8,918	*18,094	2,721,325	26,429,395	2,664,381	2,555,548
\$13,000 under \$14,000.....	447,151	362,834	403,430	176,137	*7,330	*63,393	2,695,508	28,474,510	2,669,916	2,897,524
\$14,000 under \$15,000.....	538,792	441,325	479,160	195,166	*2,871	*566	2,677,094	30,735,475	2,654,271	3,261,398
\$15,000 under \$16,000.....	558,340	481,098	479,500	197,016	*10,507	*9,050	2,543,244	31,290,006	2,523,965	3,407,752
\$16,000 under \$17,000.....	616,045	493,116	549,100	186,177	*5,744	*85,603	2,311,198	30,372,519	2,297,186	3,411,131
\$17,000 under \$18,000.....	634,406	524,802	578,229	257,557	*8,614	*135,339	2,318,447	32,518,225	2,300,629	3,799,357
\$18,000 under \$19,000.....	588,138	458,980	517,195	215,367	*7,953	*51,562	2,194,450	32,975,573	2,188,030	3,977,684
\$19,000 under \$20,000.....	692,235	572,861	603,978	269,229	*7,289	*93,813	2,147,402	33,795,455	2,135,149	4,151,928
\$20,000 under \$25,000.....	3,527,910	2,852,880	3,241,297	1,515,752	28,064	122,970	8,950,030	161,842,385	8,930,719	21,122,153
\$25,000 under \$30,000.....	4,149,929	3,320,520	3,831,124	2,153,265	17,025	109,141	7,445,932	164,227,586	7,438,160	23,544,458
\$30,000 under \$40,000.....	8,433,445	7,517,525	7,912,581	4,756,593	46,081	177,967	11,673,763	321,609,387	11,661,084	51,217,331
\$40,000 under \$50,000.....	5,751,672	6,354,965	5,209,695	3,642,153	35,036	82,879	6,734,799	235,407,735	6,732,434	42,650,683
\$50,000 under \$75,000.....	5,189,224	8,171,686	4,669,120	4,132,199	19,739	71,960	5,640,488	260,811,571	5,642,330	57,222,394
\$75,000 under \$100,000.....	1,182,682	3,001,452	1,059,324	1,463,918	4,919	41,502	1,254,322	82,019,748	1,253,600	21,867,625
\$100,000 under \$200,000.....	876,592	3,714,093	772,611	1,821,519	3,265	155,883	909,693	92,289,486	908,151	30,379,259
\$200,000 under \$500,000.....	238,912	3,586,914	209,804	1,099,472	480	49,433	248,500	55,463,980	248,473	23,112,838
\$500,000 under \$1,000,000.....	38,378	1,753,700	34,337	383,157	35	7,026	39,317	20,287,889	39,324	9,423,992
\$1,000,000 or more.....	18,693	2,618,348	16,568	437,327	48	15,878	19,016	35,995,725	19,018	17,679,083
Taxable returns, total	34,616,643	46,335,842	31,633,746	23,034,689	211,700	633,156	83,046,715	1,800,148,569	83,062,799	334,796,460
Nontaxable returns, total	1,611,993	1,694,856	1,340,987	966,357	38,568	886,207	13,267,556	32,487,908	3,108,494	1,257,479

Footnote(s) at end of table.

Individual Returns/1985

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.....	21,000,353	10,432,936	83,023,168	325,621,002	388,918	3,112,987	83,085,668	81.7	328,734,520	3,957	85,111,790	344,785,622
No adjusted gross income.....	1,507	6,637	3,085	1,316	5,206	113,604	8,289	0.8	114,944	13,867	290,682	4,286,264
\$1 under \$1,000.....	—	—	—	—	*26	*102	*26	(1)	*102	*3,923	65,663	7,876
\$1,000 under \$2,000.....	*4,461	*524	188,232	9,680	*87	*1,374	188,319	5.7	11,054	59	366,980	39,407
\$2,000 under \$3,000.....	*15,001	*3,453	192,400	26,194	*700	*3,834	193,100	5.6	30,029	156	381,566	81,944
\$3,000 under \$4,000.....	24,285	566	1,279,786	72,603	*114	*3,682	1,279,900	38.6	76,285	60	1,465,186	140,553
\$4,000 under \$5,000.....	201,497	12,700	2,185,466	271,362	*88	*836	2,185,495	64.4	272,197	125	2,331,551	361,989
\$5,000 under \$6,000.....	347,257	34,168	2,188,444	492,744	*967	*13,266	2,189,411	66.1	506,011	231	2,341,552	608,858
\$6,000 under \$7,000.....	592,724	88,838	2,154,638	680,832	*650	*1,555	2,155,288	66.1	682,387	317	2,277,669	797,633
\$7,000 under \$8,000.....	655,993	138,976	2,217,805	933,249	*26	*665	2,217,831	69.3	933,915	421	2,310,362	1,032,146
\$8,000 under \$9,000.....	841,734	194,495	2,696,563	1,322,603	*31	*225	2,696,594	77.9	1,322,828	491	2,806,402	1,488,703
\$9,000 under \$10,000.....	881,108	195,790	2,781,602	1,637,561	*726	*2,144	2,782,328	85.4	1,639,706	589	2,856,684	1,791,096
\$10,000 under \$11,000.....	831,778	160,007	2,739,893	1,847,409	*119	*1,054	2,740,011	91.6	1,848,463	675	2,787,756	2,020,499
\$11,000 under \$12,000.....	434,935	131,753	2,678,567	2,108,338	*48	*2,272	2,678,615	93.7	2,110,610	788	2,729,370	2,314,915
\$12,000 under \$13,000.....	371,044	115,027	2,605,287	2,440,521	*124	*1,259	2,605,411	95.3	2,441,781	937	2,631,068	2,646,876
\$13,000 under \$14,000.....	498,019	165,430	2,605,583	2,732,094	*36	*1,166	2,605,619	96.2	2,733,260	1,049	2,628,807	2,800,345
\$14,000 under \$15,000.....	484,965	191,058	2,593,236	3,070,340	*3,179	*6,636	2,596,415	96.4	3,076,975	1,185	2,619,498	3,392,785
\$15,000 under \$16,000.....	453,879	148,475	2,489,421	3,259,277	*161	*1,640	2,489,489	97.4	3,260,917	1,310	2,517,832	3,462,171
\$16,000 under \$17,000.....	396,178	139,554	2,259,002	3,271,577	*492	*1,809	2,259,008	97.1	3,273,386	1,449	2,286,643	3,513,721
\$17,000 under \$18,000.....	423,816	149,588	2,280,956	3,649,769	*764	*3,717	2,281,718	97.8	3,653,486	1,601	2,297,815	3,899,234
\$18,000 under \$19,000.....	390,376	148,347	2,160,725	3,829,337	*3,034	*4,975	2,161,550	98.0	3,834,312	1,774	2,182,700	4,062,356
\$19,000 under \$20,000.....	380,413	141,640	2,105,093	4,010,288	*4,072	*8,202	2,106,956	97.9	4,018,490	1,907	2,130,734	4,274,133
\$20,000 under \$25,000.....	1,917,092	716,830	8,837,034	20,405,323	15,259	23,313	8,838,398	98.6	20,428,637	2,311	8,888,309	21,498,685
\$25,000 under \$30,000.....	1,811,175	646,559	7,387,766	22,897,898	11,723	17,391	7,389,847	99.1	22,915,290	3,101	7,417,950	23,831,911
\$30,000 under \$40,000.....	3,310,640	1,303,623	11,596,483	49,913,708	29,544	108,341	11,600,493	99.3	50,022,049	4,312	11,643,128	51,747,770
\$40,000 under \$50,000.....	2,237,762	968,292	6,710,511	41,682,391	47,701	130,153	6,722,521	99.7	41,812,543	6,220	6,732,822	43,183,664
\$50,000 under \$75,000.....	2,146,650	1,185,495	5,628,931	56,036,899	93,332	348,358	5,641,617	99.8	56,385,257	9,995	5,647,135	58,109,658
\$75,000 under \$100,000.....	589,586	461,892	1,246,579	21,405,734	52,553	277,482	1,253,238	99.8	21,683,215	17,302	1,255,546	22,460,834
\$100,000 under \$200,000.....	530,497	920,515	903,964	29,458,744	76,519	758,721	910,713	99.7	30,217,717	33,180	912,606	30,976,215
\$200,000 under \$500,000.....	177,726	1,291,323	247,862	21,821,515	31,736	601,776	248,973	99.8	22,423,291	90,063	249,227	22,689,882
\$500,000 under \$1,000,000.....	31,756	280,957	39,263	9,143,035	5,954	271,026	39,421	99.8	9,414,265	238,813	39,455	9,500,955
\$1,000,000 or more.....	16,499	490,425	18,991	17,188,658	3,947	402,408	19,074	99.8	17,591,119	922,256	19,092	17,762,544
Taxable returns, total.....	17,891,859	9,175,458	83,023,168	325,621,002	388,918	3,112,987	83,085,668	100.0	328,734,520	3,957	83,064,054	339,694,842
Nontaxable returns, total.....	3,108,494	1,257,479	—	—	—	—	—	—	—	—	2,047,736	5,090,780

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

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

¹Less than 0.05 percent.

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