Individual Income Tax Returns for 1985: Selected Characteristics From the Taxpayer Usage Study

By Elizabeth L. Gross*

Recently, two trends have been evident in the filing patterns of individual taxpayers. The first is that fewer taxpayers have been filing their returns by the deadline, submitting only a request for automatic extension of filing time by April 15. Based on Internal Revenue Service (IRS) projections of total 1985 individual income tax returns, this trend has continued (see Figure A).

The second trend has been for taxpayers who do file on or before April 15 to file later in the season (see Figure B). However, in contrast to the pattern of recent years, timely-filed returns for Tax Year 1985 arrived at the 10 IRS service centers on approximately the same schedule as returns for the year before. After a slow start at the beginning of 1986, the rate of filing began to increase, with the usual last-minute filing surge before the April 15 deadline.

CHARACTERISTICS OF RETURNS

In keeping with the trend of previous years, the long form, Form 1040, accounted for almost 64 percent of all returns filed (see Figure C). The percentage of taxpayers filing Form 1040A again decreased, while the number filing Form 1040EZ returns continued at the same level. Although still the most common filing status, the number of joint returns of husbands and wives decreased for Tax Year 1985. The percentage fell from 49.6 for 1984 to 47.0 for 1985 returns, while returns of single persons increased from 41.1 percent to 42.1 percent. The average number of exemptions claimed per return was 2.2.

TWO-EARNER COUPLES

The number of two-earner married couples increased each year through 1984, but data for Tax Year 1985 show a decrease in the number of two-wage-earner households. This change is evidenced by a decline in the number of returns with at least one Form W-2 (Wage and Tax Statement) attached for each taxpayer (from 22.0 million for 1984 to 21.3 million for 1985).

SOCIAL SECURITY BENEFITS

The number of returns showing "taxable" social security benefits among the sources of

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Figure A. Number of Returns Filed, 1980-85

<table>
<thead>
<tr>
<th></th>
<th></th>
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<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Returns filed through April of the filing year</td>
<td>89,154</td>
<td>90,670</td>
<td>89,964</td>
<td>90,407</td>
<td>92,611</td>
<td>95,307</td>
</tr>
<tr>
<td>Returns filed through April as a percentage of returns filed through December</td>
<td>94.7%</td>
<td>94.9%</td>
<td>94.1%</td>
<td>94.6%</td>
<td>93.0%</td>
<td>92.7%</td>
</tr>
</tbody>
</table>

1/The figure for Tax Year 1985 is a projected total by the IRS Research Division of Forms 1040, 1040A and 1040EZ.
2/Estimated based on the projection for Tax Year 1985.

*Individual Special Projects Section. Prepared under the direction of Peter Sailer, Chief.
income remained the same at 2.8 million, while those reporting "gross" social security benefits increased from 6.7 million returns for Tax Year 1984 to 8.1 million for 1985. The number reporting social security benefits rose more than expected, possibly because taxpayers were entering their gross social security amounts even though they were not required to report benefits from the Social Security Administration or the Railroad Retirement Board unless there were taxable amounts.

The increase in returns with gross social security benefits can be attributed, in part, to the aging of the population, the percentage of the total population in the 65-or-over age group increasing from 11.8 percent to 11.9 percent [1]. The Social Security Administration reported an increase in the number of persons receiving social security benefits from 36.5 million for 1984 to 37.1 million for 1985 [2]. The increase in beneficiaries did not translate into a rise in returns with taxable benefits. Figure D shows that the number of social security beneficiaries in the lower adjusted gross income (AGI) classes increased. The exclusion of taxable income, $25,000 for single filers and $32,000 for joint filers, exempted most filers from having taxable benefits. Since most of the new beneficiaries' income fell below this floor, the number of returns with taxable benefits did not increase.

ADJUSTMENTS TO INCOME

Of the 95.3 million returns filed through April 1986, 15.4 million showed a deduction for payments to an Individual Retirement Arrangement...
Figure C. Number of Returns Filed, by Form Type, 1981-85

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>All returns</td>
<td>90,670</td>
<td>89,964</td>
<td>90,407</td>
<td>92,611</td>
<td>95,307</td>
</tr>
<tr>
<td>Long form, 1040</td>
<td>53,544</td>
<td>54,687</td>
<td>55,853</td>
<td>57,862</td>
<td>60,677</td>
</tr>
<tr>
<td>Short forms, total</td>
<td>37,126</td>
<td>35,277</td>
<td>34,556</td>
<td>34,749</td>
<td>34,529</td>
</tr>
<tr>
<td>1040A</td>
<td>37,126</td>
<td>20,492</td>
<td>19,094</td>
<td>18,422</td>
<td>17,926</td>
</tr>
<tr>
<td>1040EZ</td>
<td>N/A</td>
<td>14,785</td>
<td>15,462</td>
<td>16,327</td>
<td>16,703</td>
</tr>
<tr>
<td>Percentage of returns</td>
<td>100.0%</td>
<td>100.0%</td>
<td>100.0%</td>
<td>100.0%</td>
<td>100.0%</td>
</tr>
<tr>
<td>All returns</td>
<td>59.1</td>
<td>60.8</td>
<td>61.8</td>
<td>62.5</td>
<td>63.7</td>
</tr>
<tr>
<td>Long form, 1040</td>
<td>40.9</td>
<td>39.2</td>
<td>38.2</td>
<td>37.5</td>
<td>36.3</td>
</tr>
<tr>
<td>Short forms, total</td>
<td>40.9</td>
<td>22.8</td>
<td>21.1</td>
<td>19.9</td>
<td>18.8</td>
</tr>
<tr>
<td>1040A</td>
<td>N/A</td>
<td>16.4</td>
<td>17.1</td>
<td>17.6</td>
<td>17.5</td>
</tr>
</tbody>
</table>

N/A - Not applicable.

(IRA). For Tax Year 1984, the comparable figure was also 15.4 million, showing little change in the total over the year before.

As shown in Figure E, the number of returns claiming the two-earner marital deduction remained basically unchanged between Tax Years 1984 and 1985. For Tax Year 1985, 32.8 percent of the Form 1040 filers and 18.2 percent of the Form 1040A filers claimed the deduction.

CHANGES DUE TO NEW LAWS

A number of tax law changes affected the characteristics of returns filed for 1985. One was the change in the deduction for charitable contributions. For Tax Year 1984, nonitemizers could take a maximum deduction of 25 percent of their charitable contributions, up to $75. Beginning with Tax Year 1985, taxpayers who did not itemize deductions on Schedule A could deduct 50 percent of their charitable contributions, subject to limitations based on the size of adjusted gross income. The increase in the zero bracket amount and in the "nonitemizers" charitable contributions deduction made it more beneficial for some taxpayers not to itemize.

The number of returns with the nonitemized deduction for charitable contributions increased from 22.3 million to 25.0 million for 1985. The increase in the number of returns with nonitemizers' charitable contributions deduction, in combination with the increase in the zero bracket amount and other tax law changes, resulted in a decline in the number of itemizers. Only 37.8 percent of all returns were filed by taxpayers who chose to itemize deductions, as opposed to 40.7 percent for Tax Year 1984 (see Figure F). This decline reversed the trend towards increasing percentages of itemizers that began 6 years ago.

The indexing of tax rates, introduced by the Economic Recovery Tax Act of 1981, came into effect for Tax Year 1985. Historically, taxpayers may have been pushed into higher tax brackets by inflation, even though their real incomes did not increase.

Beginning with Tax Year 1985, the tax rate schedules were adjusted to keep pace with cost-of-living increases, thus avoiding bracket creep, with the change reflecting the percentage rise in the Consumer Price Index. Furthermore, as a part of indexing, the personal exemption amount was adjusted from $1,000 to $1,040. Analysis of Figure G indicates that the percentage of all filers with "total tax" [4] decreased slightly to 81.5 percent for Tax Year 1985. From Tax Year 1984 to Tax Year 1985, the percentage of returns with total tax decreased most in the lower AGI classes and increased most in the top class. The total tax as a percent of AGI decreased in the upper and lowest AGI classes, with a rise for the middle classes.

For the six years prior to the Economic Recovery Tax Act, total tax as a percentage of AGI increased. With the tax cuts that followed
### Individual Income Tax Returns, 1985 Taxpayer Usage Study

**Figure D. Form 1040 Returns: Number with Gross and Taxable Social Security Benefits, 1984-85**

<table>
<thead>
<tr>
<th>Size of adjusted gross income</th>
<th>Tax Year 1984</th>
<th>Tax Year 1985</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total</td>
<td>Gross social security benefits reported</td>
</tr>
<tr>
<td></td>
<td>(1)</td>
<td>(2)</td>
</tr>
<tr>
<td>Form 1040 returns, total</td>
<td>57,862</td>
<td>6,685</td>
</tr>
<tr>
<td>Under $5,000</td>
<td>5,016</td>
<td>555</td>
</tr>
<tr>
<td>$5,000 under $15,000</td>
<td>5,912</td>
<td>990</td>
</tr>
<tr>
<td>$10,000 under $25,000</td>
<td>5,176</td>
<td>979</td>
</tr>
<tr>
<td>$15,000 under $20,000</td>
<td>6,313</td>
<td>679</td>
</tr>
<tr>
<td>$20,000 under $30,000</td>
<td>12,100</td>
<td>1,272</td>
</tr>
<tr>
<td>$30,000 under $50,000</td>
<td>15,942</td>
<td>1,328</td>
</tr>
<tr>
<td>$50,000 under $100,000</td>
<td>5,444</td>
<td>697</td>
</tr>
<tr>
<td>$100,000 or more</td>
<td>959</td>
<td>185</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Size of adjusted gross income</th>
<th>Tax Year 1984</th>
<th>Tax Year 1985</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total</td>
<td>Gross social security benefits reported</td>
</tr>
<tr>
<td></td>
<td>(4)</td>
<td>(5)</td>
</tr>
<tr>
<td>Form 1040 returns, total</td>
<td>60,677</td>
<td>8,058</td>
</tr>
<tr>
<td>Under $5,000</td>
<td>5,490</td>
<td>857</td>
</tr>
<tr>
<td>$5,000 under $10,000</td>
<td>6,476</td>
<td>1,525</td>
</tr>
<tr>
<td>$10,000 under $15,000</td>
<td>6,732</td>
<td>1,250</td>
</tr>
<tr>
<td>$15,000 under $20,000</td>
<td>6,776</td>
<td>981</td>
</tr>
<tr>
<td>$20,000 under $30,000</td>
<td>12,204</td>
<td>1,272</td>
</tr>
<tr>
<td>$30,000 under $50,000</td>
<td>15,731</td>
<td>1,419</td>
</tr>
<tr>
<td>$50,000 under $100,000</td>
<td>6,271</td>
<td>599</td>
</tr>
<tr>
<td>$100,000 or more</td>
<td>997</td>
<td>156</td>
</tr>
</tbody>
</table>

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

1/Includes returns with no adjusted gross income.

As a result of the 1981 legislation, total tax as a percentage of AGI decreased for 1982 and 1983 and stabilized for 1984. In spite of indexing, Tax Year 1985 figures showed a slight increase in total tax as a percent of AGI, especially in the lowest AGI class, where over one-third of the tax liability was from self-employment tax. Note that, for taxpayers who derive most of their income from self-employment, the effects of indexing were more than offset by the increase in the self-employment tax rate (from 11.3 percent on the first $37,800 for 1984 to 11.8 percent on the first $39,600 for 1985).

Figure H indicates the proportion of returns in each income class that showed a total tax liability. While the number of returns in the lowest income class increased between 1984 and 1985, the number of taxable returns decreased.

**REFUND RETURNS AND RETURNS WITH TAX DUE AT TIME OF FILING**

Most returns (74.2 percent) indicated that the taxpayer expected to receive a refund, with an average amount of $869 claimed. The number of refund returns for 1985 was higher, 70.7 million compared with 66.5 million for 1984. The average balance due on the 18.2 million returns with tax due at time of filing was $1,702. The number of tax-due returns decreased from 19.5 million for 1984.

**PAID PREPARER, OFFICIAL LABEL, AND ENVELOPE USE**

Most taxpayers, 61.7 percent, used the official pre-addressed, bar-coded envelope. Nearly half of the enclosed returns were completed by a paid preparer (45.2 percent). Consistent with recent years, Tax Year 1985
Figure E. Form 1040 and Form 1040A Returns: Number With Selected Statutory Adjustments, 1981-85

(Number of returns in thousands)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
</tr>
<tr>
<td>Form 1040 and Form 1040A returns, total</td>
<td>90,670</td>
<td>75,179</td>
<td>74,946</td>
<td>76,284</td>
<td>78,603</td>
</tr>
<tr>
<td>Form 1040</td>
<td>53,544</td>
<td>54,687</td>
<td>55,853</td>
<td>57,862</td>
<td>60,677</td>
</tr>
<tr>
<td>Form 1040A</td>
<td>37,126</td>
<td>20,492</td>
<td>19,094</td>
<td>18,422</td>
<td>17,926</td>
</tr>
<tr>
<td>Individual retirement arrangement (IRA) deduction, total</td>
<td>3,2001/</td>
<td>11,351</td>
<td>12,803</td>
<td>15,353</td>
<td>15,357</td>
</tr>
<tr>
<td>Form 1040</td>
<td>3,200</td>
<td>11,351</td>
<td>11,876</td>
<td>14,046</td>
<td>14,301</td>
</tr>
<tr>
<td>Form 1040A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>927</td>
<td>1,309</td>
</tr>
<tr>
<td>Marital deduction, total</td>
<td>N/A</td>
<td>20,296</td>
<td>17,926</td>
<td>20,994</td>
<td>17,647</td>
</tr>
<tr>
<td>Form 1040</td>
<td>N/A</td>
<td>17,104</td>
<td>16,747</td>
<td>22,679</td>
<td>23,162</td>
</tr>
<tr>
<td>Form 1040A</td>
<td>N/A</td>
<td>3,193</td>
<td>3,347</td>
<td>3,359</td>
<td>3,259</td>
</tr>
</tbody>
</table>

1/ Only this rounded estimate was tabulated.
N/A - Those adjustments were either not allowed for the year or not applicable to the return form indicated.

Figure F. Percentage of Returns with Itemized Deductions, 1979-85

<table>
<thead>
<tr>
<th>Tax Years</th>
<th>All returns</th>
<th>Form 1040 returns</th>
</tr>
</thead>
<tbody>
<tr>
<td>1979......</td>
<td>28.9%</td>
<td>49.6%</td>
</tr>
<tr>
<td>1980......</td>
<td>30.6</td>
<td>51.7</td>
</tr>
<tr>
<td>1981......</td>
<td>31.1</td>
<td>52.7</td>
</tr>
<tr>
<td>1982......</td>
<td>34.9</td>
<td>57.4</td>
</tr>
<tr>
<td>1983......</td>
<td>36.0</td>
<td>58.3</td>
</tr>
<tr>
<td>1984......</td>
<td>40.7</td>
<td>65.1</td>
</tr>
<tr>
<td>1985......</td>
<td>37.8</td>
<td>59.4</td>
</tr>
</tbody>
</table>

data show an increase in the number of paid-preparer returns (Figure I). The increased use of paid preparers may explain some of the decline in use of the official IRS label and bar-coded envelope. Taxpayers may not have passed them on to their preparers, or preparers may have used their own forms and mailed returns to the service centers in bulk. The use of computer-printed returns nearly tripled, increasing from 2.2 percent to 6.5 percent for 1985. This rise resulted in lower label usage, since many computer programs print the taxpayer's name, address, and other information required in the identification block.

Use of the official bar-coded envelope provided in the mailed tax packages was down significantly compared with Tax Year 1984. Nearly 62 percent of all Tax Year 1985 returns were sent to the service centers in official envelopes. Comparable figures were 70.5 percent and 72.0 percent for Tax Years 1984 and 1983, respectively.

Use of the official label reduces the processing time required by the IRS for each return. When a transcription operator keys in the social security number and check digits provided on the official label, there is no need to enter name(s) or address, provided no changes were made to the label, since the information is already on file.

Official envelope usage speeds the mail and sorting process of returns en route to the IRS service centers. The bar codes on the envelopes, representing ZIP codes and IRS information, allow the Postal Service and the IRS to machine-sort the envelopes. Automation saves time and money over the manual mail-sorting procedures.

Once envelopes reach the service centers, they are further sorted by a computerized mail-processing system that reads bar codes and detects coding on checks, among other features. The system allows for early identification and separation of remittance and refund returns which go through different processing steps. These two factors reduce processing time and costs.

CHANGES IN IRS PROCEDURES

Two pilot programs conducted by the IRS may have affected data for Tax Year 1985. The Cincinnati Service Center was the test site for the Study of Utilization of Processing
Figure G. All Returns: Adjusted Gross Income (AGI) and Total Tax by Size of Adjusted Gross Income, 1984-85

[Number of returns in thousands; amounts in millions of dollars]

<table>
<thead>
<tr>
<th>Size of adjusted gross income</th>
<th>Adj. gross income</th>
<th>Total tax</th>
<th>Percentage with total tax as a percent of AGI</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number of returns</td>
<td>Amount</td>
<td>Number of returns</td>
</tr>
<tr>
<td>All returns, total</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Under $5,000/</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$5,000 under $10,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$10,000 under $15,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$15,000 under $20,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$20,000 under $30,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$30,000 under $50,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$50,000 under $100,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$100,000 or more</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Data for Tax Year 1984 reflect revisions.
1/Includes returns with no adjusted gross income.

Electronically Filed Returns, known as "SUPER." Refund returns from three selected IRS districts were prepared by participating return preparers and transmitted electronically via telephone lines for processing by the IRS.

The pilot was limited to timely-filed Forms 1040, 1040A, and 1040EZ with selected attachments [5]. The 26,314 returns filed electronically for Tax Year 1985 bypassed the sampling point for the Taxpayer Usage Study (TPUS) in the service center mailrooms, so they were not included in this study. As the scope of the project expands to seven IRS districts in 1987 (Tax Year 1986), the SUPER returns will be included in next year's TPUS sample.

A second pilot effort involved reducing the number of tax packages mailed to the public.

Selected taxpayers who had used a paid preparer in the past were sent postcards asking whether they needed a tax package to prepare their Tax Year, 1985 return. To the postcard was affixed the official IRS, label which was to be attached to the completed return. The drop in use of labels detected early in the 1986 filing season prompted a study of the postcard recipients to see whether they were providing their labels to their paid preparers. As it turned out, the postcard recipients used the labels no less than other taxpayers who used paid preparers.

**DATA SOURCES AND LIMITATIONS**

Data for TPUS were derived from a continuous daily sampling of returns as they were received.
Figure H.
Taxable and Nontaxable Returns by Size of Adjusted Gross Income, 1984 and 1985

Number of returns (millions)

Size of Adjusted Gross Income

- Under $5,000
- $5,000 under $10,000
- $10,000 under $15,000
- $15,000 under $20,000
- $20,000 under $30,000
- $30,000 under $50,000
- $50,000 under $100,000
- $100,000 or more

1984 Returns
- with tax
- without tax

1985 Returns
- with tax
- without tax
Figure I. All Returns: Number With Selected Characteristics, 1983-85

(Number of returns in thousands)

<table>
<thead>
<tr>
<th>Item</th>
<th>Tax Year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1983</td>
</tr>
<tr>
<td>All returns, total</td>
<td>90,407</td>
</tr>
<tr>
<td>Form 1040</td>
<td>55,853</td>
</tr>
<tr>
<td>Form 1040A</td>
<td>19,094</td>
</tr>
<tr>
<td>Form 1040EZ</td>
<td>15,462</td>
</tr>
<tr>
<td>Paid-preparer signature, total</td>
<td>37,248</td>
</tr>
<tr>
<td>Form 1040</td>
<td>31,990</td>
</tr>
<tr>
<td>Form 1040A</td>
<td>4,652</td>
</tr>
<tr>
<td>Form 1040EZ</td>
<td>607</td>
</tr>
<tr>
<td>Official IRS label, total</td>
<td>52,256</td>
</tr>
<tr>
<td>Form 1040</td>
<td>34,290</td>
</tr>
<tr>
<td>Form 1040A</td>
<td>10,498</td>
</tr>
<tr>
<td>Form 1040EZ</td>
<td>7,468</td>
</tr>
<tr>
<td>Bar-coded envelope, total</td>
<td>65,075</td>
</tr>
<tr>
<td>Form 1040</td>
<td>39,879</td>
</tr>
<tr>
<td>Form 1040A</td>
<td>14,741</td>
</tr>
<tr>
<td>Form 1040EZ</td>
<td>10,456</td>
</tr>
</tbody>
</table>

The theoretical sampling rates were not used in weighting the file. Rather, a separate weight was computed for each return type for each service center by dividing the TPUS sample into each receipt count. The result was weights ranging from a low of 3,948.58 to a high of 6,606.79. The service center population and sample counts are presented by form type in Figure J.

Since the data presented in this article are estimates based on a sample of documents filed with the IRS, they are subject to sampling, as well as nonsampling, error. Nonsampling error may be higher for TPUS than for other reports published in the SOI Bulletin, since the sampled returns had not yet been subjected to any IRS processing. The data were collected exactly as shown on the returns and, thus, include most taxpayer reporting errors. Furthermore, as noted earlier, the sample was drawn from mailroom receipts that did not include those SUPER returns that were electronically transmitted. Figure K provides a comparison of 1984 Taxpayer Usage Study data and 1984 Statistics of Income (SOI) data; TPUS data is intended to provide early indication of trends in SOI data.

To use properly the statistical data provided, the magnitude of the sampling error must be known. Coefficients of variation, computed from the sample, are used to measure the magnitude of the sampling error. The following table presents approximate coefficients of variation for frequency estimates. The approximate coefficients of variation shown are intended only as a general indication of data reliability. For numbers of returns other than those shown, the corresponding coefficients of variation can be estimated by interpolation.

Figure J. Population and Sample Counts: by Service Center and Form Type, Tax Year 1985

(Population in thousands)

<table>
<thead>
<tr>
<th>Service Center</th>
<th>Total Population</th>
<th>Form 1040 Population</th>
<th>Form 1040A Population</th>
<th>Form 1040EZ Population</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
<tr>
<td>United States, total</td>
<td>95,307</td>
<td>18,742</td>
<td>60,677</td>
<td>12,076</td>
</tr>
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<td>Andover</td>
<td>9,983</td>
<td>1,811</td>
<td>6,502</td>
<td>1,202</td>
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<td>Atlanta</td>
<td>10,391</td>
<td>2,024</td>
<td>6,163</td>
<td>1,233</td>
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<td>Austin</td>
<td>10,541</td>
<td>1,992</td>
<td>6,135</td>
<td>1,167</td>
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<td>1,787</td>
<td>5,236</td>
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<td>9,980</td>
<td>1,783</td>
<td>6,480</td>
<td>1,137</td>
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<td>Fresno</td>
<td>9,984</td>
<td>2,238</td>
<td>6,262</td>
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<td>Kansas City</td>
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<td>1,980</td>
<td>6,645</td>
<td>1,388</td>
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<td>Memphis</td>
<td>9,754</td>
<td>1,600</td>
<td>5,768</td>
<td>873</td>
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<td>Ogden</td>
<td>9,782</td>
<td>1,498</td>
<td>6,627</td>
<td>1,339</td>
</tr>
<tr>
<td>Philadelphia</td>
<td>7,645</td>
<td>1,561</td>
<td>4,859</td>
<td>979</td>
</tr>
</tbody>
</table>
Individual Income Tax Returns, 1985 Taxpayer Usage Study

Figure K.--Comparison of 1984 Taxpayer Usage Study (TPUS) Data and Statistics of Income (SOI) Data

[Number of returns in thousands; amounts in millions of dollars]

<table>
<thead>
<tr>
<th>Items</th>
<th>1984 TPUS</th>
<th>1984 SOI</th>
<th>Difference</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>All returns</td>
<td>92,611</td>
<td>99,439</td>
<td>6,828</td>
<td>6.9%</td>
</tr>
<tr>
<td>Adjusted gross income</td>
<td>2,004,011</td>
<td>2,139,904</td>
<td>135,893</td>
<td>6.4%</td>
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<tr>
<td>Marital deduction:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of returns</td>
<td>22,679</td>
<td>24,126</td>
<td>1,447</td>
<td>6.0%</td>
</tr>
<tr>
<td>Amount</td>
<td>21,571</td>
<td>22,407</td>
<td>836</td>
<td>3.7%</td>
</tr>
<tr>
<td>Excess itemized deductions:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of returns</td>
<td>35,305</td>
<td>37,691</td>
<td>2,386</td>
<td>6.3%</td>
</tr>
<tr>
<td>Amount</td>
<td>201,652</td>
<td>242,000</td>
<td>40,348</td>
<td>16.7%</td>
</tr>
<tr>
<td>Total tax</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of returns</td>
<td>76,659</td>
<td>85,049</td>
<td>8,390</td>
<td>9.9%</td>
</tr>
<tr>
<td>Amount</td>
<td>258,266</td>
<td>313,010</td>
<td>54,744</td>
<td>17.5%</td>
</tr>
</tbody>
</table>

Approximate Coefficients of Variation

<table>
<thead>
<tr>
<th>Estimated number of returns</th>
<th>Forms 1040</th>
<th>Forms 1040A</th>
<th>Forms 1040EZ</th>
</tr>
</thead>
<tbody>
<tr>
<td>50,000,000</td>
<td>.015</td>
<td>(*)</td>
<td>(*)</td>
</tr>
<tr>
<td>20,000,000</td>
<td>.018</td>
<td>(*)</td>
<td>(*)</td>
</tr>
<tr>
<td>15,000,000</td>
<td>.021</td>
<td>.020</td>
<td>.020</td>
</tr>
<tr>
<td>10,000,000</td>
<td>.026</td>
<td>.024</td>
<td>.025</td>
</tr>
<tr>
<td>5,000,000</td>
<td>.036</td>
<td>.034</td>
<td>.035</td>
</tr>
<tr>
<td>1,000,000</td>
<td>.081</td>
<td>.075</td>
<td>.078</td>
</tr>
<tr>
<td>500,000</td>
<td>.115</td>
<td>.107</td>
<td>.116</td>
</tr>
<tr>
<td>100,000</td>
<td>.257</td>
<td>.239</td>
<td>.246</td>
</tr>
<tr>
<td>75,000</td>
<td>.297</td>
<td>.276</td>
<td>.284</td>
</tr>
</tbody>
</table>

(*) Not applicable because the estimated number of returns was greater than the population estimate.


[3] For example, consider single taxpayers with total income of $20,000 for Tax Year 1985 who contributed $500 to charity and had total itemized deductions of $2,500, $110 over the zero bracket amount of $2,390 for single taxpayers. If taxpayers chose not to itemize, opting for the charitable contributions deduction, then $250 could be deducted from adjusted gross income--$140 more than the more complicated route of itemizing deductions.

[4] Total tax represents income tax after credits added to other taxes such as self-employment tax, alternative minimum tax, and advance earned income credit payments.

[5] The selected attachments were Schedules A (Itemized Deductions), B (Interest and Dividend Income), E (Supplemental Income Schedule), R (Credit for the Elderly and the Permanently and Totally Disabled), and W (Deduction for a Married Couple When Both Work) and Forms 2106 (Employee Business Expenses), 2441 (Credit for Child and Dependent Child Care Expenses), 4562 (Depreciation and Amortization), and 8283 (Noncash Charitable Contributions).

NOTES AND REFERENCES


[2] U.S. Department of Health and Human Services, Social Security Administration,
Table 1.—All Returns: Number by Marital Status, by Type of Return and Size of Adjusted Gross Income

<table>
<thead>
<tr>
<th>Type of return, marital status</th>
<th>Number of returns by size of adjusted gross income</th>
<th>Total</th>
<th>Under $5,000</th>
<th>$5,000-$10,000</th>
<th>$10,000-$15,000</th>
<th>$15,000-$20,000</th>
<th>$20,000-$30,000</th>
<th>$30,000-$50,000</th>
<th>$50,000-$100,000</th>
<th>$100,000 or more</th>
</tr>
</thead>
<tbody>
<tr>
<td>All returns, total</td>
<td>95,307</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Returns of single persons</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Joint returns of husbands and wives</td>
<td>44,789</td>
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<td></td>
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<td></td>
<td></td>
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</tr>
<tr>
<td>Separate returns of husbands and wives</td>
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<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Returns of heads of household</td>
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<td></td>
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<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Returns of surviving spouses</td>
<td>99</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Form 1040 returns, total</td>
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</tr>
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<td>Returns of single persons</td>
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<tr>
<td>Joint returns of husbands and wives</td>
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</tr>
<tr>
<td>Separate returns of husbands and wives</td>
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<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Returns of heads of household</td>
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<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Returns of surviving spouses</td>
<td>99</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Form 1040A returns, total</td>
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<tr>
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<tr>
<td>Number with total tax</td>
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<tr>
<td>Number with no total tax</td>
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<tr>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number with total tax</td>
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<td></td>
<td></td>
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<td></td>
<td></td>
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</tr>
<tr>
<td>Number with no total tax</td>
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<td></td>
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</tr>
</tbody>
</table>

N/A = Not applicable

*Estimates should be used with caution because of the small number of sample returns on which it is based.
1/Includes returns with no adjusted gross income.
NOTE: Detail may not add to total because of rounding.

Table 2.—All Returns: Number With and Without Total Tax, by Type of Return and Size of Adjusted Gross Income

<table>
<thead>
<tr>
<th>Type of return, total tax 1/</th>
<th>Number of returns by size of adjusted gross income</th>
<th>Total</th>
<th>Under $5,000</th>
<th>$5,000-$10,000</th>
<th>$10,000-$15,000</th>
<th>$15,000-$20,000</th>
<th>$20,000-$30,000</th>
<th>$30,000-$50,000</th>
<th>$50,000-$100,000</th>
<th>$100,000 or more</th>
</tr>
</thead>
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<td>Number with no total tax</td>
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<tr>
<td>Form 1040 returns, total</td>
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<td>Form 1040A returns, total</td>
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</tr>
<tr>
<td>Number with total tax</td>
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<tr>
<td>Number with no total tax</td>
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</tr>
<tr>
<td>Form 1040EZ returns, total</td>
<td>16,703</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number with total tax</td>
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<td></td>
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<tr>
<td>Number with no total tax</td>
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<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

N/A = Not applicable

*Estimates should be used with caution because of the small number of sample returns on which it is based.
1/Total tax is the sum of income tax after credits, self-employment tax, alternative minimum tax, tax from recapture of investment credit, social security tax on tip income not reported to employer, and tax on an IRA. (Income tax after credits excludes the earned income credit).
2/Includes returns with no adjusted gross income.
NOTE: Detail may not add to total because of rounding.
## Table 3.--All Returns: Number With and Without Total Income Tax, by Type of Return and Size of Adjusted Gross Income

<table>
<thead>
<tr>
<th>Type of return, total income tax1/</th>
<th>Total</th>
<th>Under $5,000/2/</th>
<th>$5,000 or more</th>
<th>Under $10,000/2/</th>
<th>$10,000 or more</th>
<th>Under $15,000/2/</th>
<th>$15,000 or more</th>
<th>Under $20,000/2/</th>
<th>$20,000 or more</th>
<th>Under $30,000/2/</th>
<th>$30,000 or more</th>
<th>Under $50,000/2/</th>
<th>$50,000 or more</th>
<th>Under $100,000/2/</th>
<th>$100,000 or more</th>
</tr>
</thead>
<tbody>
<tr>
<td>All returns, total...</td>
<td>95,372</td>
<td>16,017</td>
<td>15,346</td>
<td>13,212</td>
<td>10,890</td>
<td>15,677</td>
<td>16,892</td>
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</tr>
<tr>
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<td>72,686</td>
<td>3,865</td>
<td>10,530</td>
<td>11,799</td>
<td>10,018</td>
<td>14,362</td>
<td>15,392</td>
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<td>972</td>
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</tr>
<tr>
<td>Number with no total income tax.</td>
<td>22,020</td>
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<td>1,413</td>
<td>872</td>
<td>1,315</td>
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<td>530</td>
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</tr>
<tr>
<td>Form 1040 returns, total...</td>
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<td>6,732</td>
<td>6,776</td>
<td>12,204</td>
<td>15,731</td>
<td>6,271</td>
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<td>48,842</td>
<td>1,364</td>
<td>3,870</td>
<td>5,636</td>
<td>5,990</td>
<td>10,977</td>
<td>14,292</td>
<td>5,741</td>
<td>972</td>
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</tr>
<tr>
<td>Number with no total income tax.</td>
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<td>4,126</td>
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<td>1,227</td>
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<td>530</td>
<td>25</td>
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</tr>
<tr>
<td>Form 1040A returns, total...</td>
<td>17,926</td>
<td>3,346</td>
<td>4,592</td>
<td>3,629</td>
<td>2,638</td>
<td>2,618</td>
<td>1,099</td>
<td>*5</td>
<td>N/A</td>
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</tr>
<tr>
<td>Number with total income tax...</td>
<td>12,389</td>
<td>537</td>
<td>2,399</td>
<td>3,328</td>
<td>2,552</td>
<td>2,530</td>
<td>1,037</td>
<td>*5</td>
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</tr>
<tr>
<td>Number with no total income tax.</td>
<td>5,538</td>
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<td>2,193</td>
<td>301</td>
<td>86</td>
<td>88</td>
<td>*62</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
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<td>16,703</td>
<td>7,180</td>
<td>4,278</td>
<td>2,851</td>
<td>1,476</td>
<td>855</td>
<td>*63</td>
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<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Number with total income tax...</td>
<td>11,455</td>
<td>1,965</td>
<td>4,262</td>
<td>2,835</td>
<td>1,476</td>
<td>855</td>
<td>*63</td>
<td>N/A</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number with no total income tax.</td>
<td>5,248</td>
<td>5,216</td>
<td>*16</td>
<td>*16</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>N/A</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

N/A - Not applicable.

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

1/Total income tax is computed as the sum of income tax after credits and alternative minimum tax.

2/Includes returns with no adjusted gross income.

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

## Table 4.--Form 1040 Returns: Social Security Benefits, by Size of Adjusted Gross Income

<table>
<thead>
<tr>
<th>Size of adjusted gross income</th>
<th>Total</th>
<th>Gross benefits</th>
<th>Tax-exempt interest</th>
<th>Taxable benefits</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number of returns</td>
<td>Amount (1)</td>
<td>Number of returns</td>
<td>Amount (4)</td>
</tr>
<tr>
<td>Form 1040 returns, total...</td>
<td>60,677</td>
<td>8,058</td>
<td>60,092</td>
<td>881</td>
</tr>
<tr>
<td>No adjusted gross income.....</td>
<td>882</td>
<td>115</td>
<td>760</td>
<td>*10</td>
</tr>
<tr>
<td>$1 under $5,000...</td>
<td>4,608</td>
<td>742</td>
<td>4,534</td>
<td>*20</td>
</tr>
<tr>
<td>$5,000 under $10,000...</td>
<td>6,476</td>
<td>1,525</td>
<td>10,975</td>
<td>*24</td>
</tr>
<tr>
<td>$10,000 under $15,000...</td>
<td>6,732</td>
<td>1,250</td>
<td>10,104</td>
<td>*30</td>
</tr>
<tr>
<td>$15,000 under $20,000...</td>
<td>6,776</td>
<td>981</td>
<td>7,415</td>
<td>*34</td>
</tr>
<tr>
<td>$20,000 under $30,000...</td>
<td>12,204</td>
<td>1,272</td>
<td>9,375</td>
<td>147</td>
</tr>
<tr>
<td>$30,000 under $50,000...</td>
<td>15,731</td>
<td>1,419</td>
<td>10,169</td>
<td>343</td>
</tr>
<tr>
<td>$50,000 under $100,000...</td>
<td>6,271</td>
<td>599</td>
<td>4,962</td>
<td>208</td>
</tr>
<tr>
<td>$100,000 or more...</td>
<td>997</td>
<td>156</td>
<td>1,798</td>
<td>*65</td>
</tr>
</tbody>
</table>

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

NOTE: Detail may not add to total because of rounding.
Table 5.--Form 1040 and Form 1040A Returns With Positive Total Income: Number With Total Income, Statutory Adjustments, and Positive Adjusted Gross Income, by Size of Total Income

<table>
<thead>
<tr>
<th>Size of total income</th>
<th>Positive total income</th>
<th>Statutory adjustments</th>
<th>Positive adjusted gross income</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td>Form 1040 and Form 1040A returns, total</td>
<td>77,895</td>
<td>31,124</td>
<td>15,300</td>
</tr>
<tr>
<td>$1 under $5,000</td>
<td>7,763</td>
<td>197</td>
<td>*49</td>
</tr>
<tr>
<td>$5,000 under $10,000</td>
<td>10,873</td>
<td>949</td>
<td>275</td>
</tr>
<tr>
<td>$10,000 under $15,000</td>
<td>10,138</td>
<td>1,783</td>
<td>861</td>
</tr>
<tr>
<td>$15,000 under $20,000</td>
<td>9,071</td>
<td>2,525</td>
<td>974</td>
</tr>
<tr>
<td>$20,000 under $25,000</td>
<td>7,605</td>
<td>2,973</td>
<td>1,274</td>
</tr>
<tr>
<td>$25,000 under $30,000</td>
<td>6,805</td>
<td>3,372</td>
<td>1,394</td>
</tr>
<tr>
<td>$30,000 under $50,000</td>
<td>16,594</td>
<td>11,822</td>
<td>5,385</td>
</tr>
<tr>
<td>$50,000 under $75,000</td>
<td>6,144</td>
<td>5,396</td>
<td>3,292</td>
</tr>
<tr>
<td>$75,000 under $100,000</td>
<td>1,307</td>
<td>1,149</td>
<td>951</td>
</tr>
<tr>
<td>$100,000 or more</td>
<td>1,194</td>
<td>957</td>
<td>844</td>
</tr>
</tbody>
</table>

*Estimate should be used with caution because of the small number of sample returns on which it is based.
1/Returns are tabulated in this column when the sum of all sources of income and loss is positive.

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

Table 6.--Joint Form 1040 and Form 1040A Returns: Number With and Without Deduction for Two-Earner Married Couple, by Type of Return and Size of Adjusted Gross Income

<table>
<thead>
<tr>
<th>Deduction for two-earner married couple, type of return</th>
<th>Total</th>
<th>Under $5,000</th>
<th>Under $10,000</th>
<th>Under $15,000</th>
<th>Under $20,000</th>
<th>Under $30,000</th>
<th>Under $50,000</th>
<th>Under $100,000 or more</th>
</tr>
</thead>
<tbody>
<tr>
<td>Returns with deduction for two-earner married couple:</td>
<td></td>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
</tr>
<tr>
<td>Number</td>
<td>23,162</td>
<td>1,979</td>
<td>3,722</td>
<td>4,438</td>
<td>4,930</td>
<td>9,240</td>
<td>13,876</td>
<td>5,708</td>
</tr>
<tr>
<td>Amount</td>
<td>22,506</td>
<td>*65</td>
<td>198</td>
<td>469</td>
<td>1,003</td>
<td>3,470</td>
<td>10,455</td>
<td>6,344</td>
</tr>
<tr>
<td>Returns without deduction for two-earner married couple:</td>
<td>21,627</td>
<td>1,771</td>
<td>2,971</td>
<td>3,001</td>
<td>2,782</td>
<td>4,231</td>
<td>4,489</td>
<td>1,863</td>
</tr>
<tr>
<td>Joint Form 1040 returns, total</td>
<td>37,568</td>
<td>1,406</td>
<td>2,412</td>
<td>3,053</td>
<td>3,557</td>
<td>7,611</td>
<td>12,931</td>
<td>5,702</td>
</tr>
<tr>
<td>Returns with deduction for two-earner married couple:</td>
<td></td>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
</tr>
<tr>
<td>Number</td>
<td>19,903</td>
<td>96</td>
<td>396</td>
<td>841</td>
<td>1,511</td>
<td>4,053</td>
<td>8,789</td>
<td>3,839</td>
</tr>
<tr>
<td>Amount</td>
<td>20,488</td>
<td>52</td>
<td>84</td>
<td>258</td>
<td>681</td>
<td>2,778</td>
<td>9,793</td>
<td>6,341</td>
</tr>
<tr>
<td>Returns without deduction for two-earner married couple:</td>
<td>17,666</td>
<td>1,310</td>
<td>2,016</td>
<td>2,212</td>
<td>2,046</td>
<td>3,558</td>
<td>4,142</td>
<td>1,863</td>
</tr>
<tr>
<td>Joint Form 1040A returns, total</td>
<td>7,221</td>
<td>573</td>
<td>1,310</td>
<td>3,853</td>
<td>1,373</td>
<td>1,629</td>
<td>945</td>
<td>*5</td>
</tr>
<tr>
<td>Returns with deduction for two-earner married couple:</td>
<td></td>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
</tr>
<tr>
<td>Number</td>
<td>3,259</td>
<td>112</td>
<td>355</td>
<td>596</td>
<td>637</td>
<td>956</td>
<td>598</td>
<td>*5</td>
</tr>
<tr>
<td>Amount</td>
<td>2,018</td>
<td>13</td>
<td>115</td>
<td>211</td>
<td>323</td>
<td>692</td>
<td>662</td>
<td>*3</td>
</tr>
<tr>
<td>Returns without deduction for two-earner married couple:</td>
<td>3,961</td>
<td>461</td>
<td>955</td>
<td>789</td>
<td>736</td>
<td>674</td>
<td>346</td>
<td>-</td>
</tr>
</tbody>
</table>

N/A - Not applicable.
*Estimate should be used with caution because of the small number of sample returns on which it is based.
1/Includes returns with no adjusted gross income.
NOTE: Detail may not add to total because of rounding.
### Table 7.--All Returns: Presence of Form W-2 Wage and Tax Statement, by Type of Return and Size of Adjusted Gross Income

<table>
<thead>
<tr>
<th>Number with Form W-2, type of return</th>
<th>Total</th>
<th>Number of returns by size of adjusted gross income</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Under $5,000</td>
<td>Under $10,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(1)</td>
<td>(2)</td>
</tr>
<tr>
<td>All returns, total</td>
<td>95,307</td>
<td>16,017</td>
<td>15,346</td>
</tr>
<tr>
<td>Forms W-2 attached, total</td>
<td>152,583</td>
<td>22,746</td>
<td>22,434</td>
</tr>
<tr>
<td>One</td>
<td>39,329</td>
<td>6,470</td>
<td>6,444</td>
</tr>
<tr>
<td>Two or more for same taxpayer</td>
<td>20,566</td>
<td>5,809</td>
<td>5,145</td>
</tr>
<tr>
<td>Two or more for different taxpayers</td>
<td>21,329</td>
<td>268</td>
<td>658</td>
</tr>
<tr>
<td>Form W-2 not attached</td>
<td>14,082</td>
<td>3,469</td>
<td>3,099</td>
</tr>
<tr>
<td>Form 1040 returns, total</td>
<td>60,677</td>
<td>5,490</td>
<td>6,476</td>
</tr>
<tr>
<td>Forms W-2 attached, total</td>
<td>92,384</td>
<td>4,410</td>
<td>6,569</td>
</tr>
<tr>
<td>One</td>
<td>21,053</td>
<td>1,447</td>
<td>2,029</td>
</tr>
<tr>
<td>Two or more for same taxpayer</td>
<td>8,543</td>
<td>989</td>
<td>1,341</td>
</tr>
<tr>
<td>Two or more for different taxpayers</td>
<td>18,019</td>
<td>125</td>
<td>289</td>
</tr>
<tr>
<td>Form W-2 not attached</td>
<td>13,061</td>
<td>2,929</td>
<td>2,817</td>
</tr>
<tr>
<td>Form 1040A returns, total</td>
<td>17,926</td>
<td>3,346</td>
<td>4,592</td>
</tr>
<tr>
<td>Forms W-2 attached, total</td>
<td>31,781</td>
<td>5,433</td>
<td>8,111</td>
</tr>
<tr>
<td>One</td>
<td>9,307</td>
<td>1,565</td>
<td>2,362</td>
</tr>
<tr>
<td>Two or more for same taxpayer</td>
<td>4,590</td>
<td>1,285</td>
<td>1,633</td>
</tr>
<tr>
<td>Two or more for different taxpayers</td>
<td>3,310</td>
<td>144</td>
<td>369</td>
</tr>
<tr>
<td>Form W-2 not attached</td>
<td>720</td>
<td>351</td>
<td>228</td>
</tr>
<tr>
<td>Form 1040EZ returns, total</td>
<td>16,703</td>
<td>7,180</td>
<td>4,278</td>
</tr>
<tr>
<td>Forms W-2 attached, total</td>
<td>28,419</td>
<td>12,903</td>
<td>7,754</td>
</tr>
<tr>
<td>One</td>
<td>8,369</td>
<td>3,458</td>
<td>2,053</td>
</tr>
<tr>
<td>Two or more for same taxpayer</td>
<td>7,433</td>
<td>3,534</td>
<td>2,171</td>
</tr>
<tr>
<td>Form W-2 not attached</td>
<td>301</td>
<td>189</td>
<td>*54</td>
</tr>
</tbody>
</table>

N/A - Not applicable

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

1/Includes returns with no adjusted gross income.

2/For purpose of this table, even if each spouse on a joint return had two or more Forms W-2, the return was counted only in the statistics for "Two or more for different taxpayers."

NOTE: Detail may not add to total because of rounding.
### Individual Income Tax Returns, 1985 Taxpayer Usage Study

Table 8: All Returns: Number With and Without Nonitemizers' Charitable Contributions Deduction, Size of Contribution, by Type of Return and Size of Adjusted Gross Income

<table>
<thead>
<tr>
<th>Contribution status, type of return</th>
<th>Under $5,000/$5,000</th>
<th>$5,000-$10,000</th>
<th>$10,000-$15,000</th>
<th>$15,000-$20,000</th>
<th>$20,000-$30,000</th>
<th>$30,000-$50,000</th>
<th>$50,000-$100,000</th>
<th>$100,000 or more</th>
</tr>
</thead>
<tbody>
<tr>
<td>All returns, total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>With charitable contributions, total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$1 under $25</td>
<td>2,730</td>
<td>5,530</td>
<td>5,354</td>
<td>4,196</td>
<td>4,576</td>
<td>2,363</td>
<td>265</td>
<td>*15</td>
</tr>
<tr>
<td>$25 under $50</td>
<td>661</td>
<td>928</td>
<td>827</td>
<td>490</td>
<td>583</td>
<td>232</td>
<td>*5</td>
<td></td>
</tr>
<tr>
<td>$50 under $75</td>
<td>885</td>
<td>815</td>
<td>815</td>
<td>504</td>
<td>550</td>
<td>255</td>
<td>*5</td>
<td></td>
</tr>
<tr>
<td>$75 under $100</td>
<td>1,362</td>
<td>1,362</td>
<td>1,362</td>
<td>1,362</td>
<td>1,362</td>
<td>1,362</td>
<td>1,362</td>
<td>1,362</td>
</tr>
<tr>
<td>$100 under $500</td>
<td>837</td>
<td>2,376</td>
<td>2,252</td>
<td>1,936</td>
<td>2,281</td>
<td>1,240</td>
<td>152</td>
<td>*10</td>
</tr>
<tr>
<td>$500 under $1,000</td>
<td>1,573</td>
<td>*31</td>
<td>361</td>
<td>347</td>
<td>313</td>
<td>221</td>
<td>*37</td>
<td></td>
</tr>
<tr>
<td>$1,000 under $5,000</td>
<td>560</td>
<td>*41</td>
<td>63</td>
<td>109</td>
<td>73</td>
<td>182</td>
<td>70</td>
<td>*22</td>
</tr>
<tr>
<td>$5,000 under $10,000</td>
<td>76</td>
<td>*10</td>
<td>40</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>*15</td>
<td>*6</td>
</tr>
<tr>
<td>$10,000 or more</td>
<td>160</td>
<td>-</td>
<td>21</td>
<td>26</td>
<td>39</td>
<td>52</td>
<td>*52</td>
<td>*22</td>
</tr>
<tr>
<td>Without charitable contributions</td>
<td>70,278</td>
<td>13,286</td>
<td>9,816</td>
<td>7,858</td>
<td>6,694</td>
<td>11,101</td>
<td>14,529</td>
<td>6,011</td>
</tr>
<tr>
<td>Form 1040 returns, total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>With charitable contributions, total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$1 under $25</td>
<td>968</td>
<td>2,533</td>
<td>2,741</td>
<td>2,310</td>
<td>2,755</td>
<td>1,687</td>
<td>259</td>
<td>*15</td>
</tr>
<tr>
<td>$25 under $50</td>
<td>1,458</td>
<td>177</td>
<td>290</td>
<td>352</td>
<td>201</td>
<td>137</td>
<td>*5</td>
<td></td>
</tr>
<tr>
<td>$50 under $75</td>
<td>189</td>
<td>258</td>
<td>258</td>
<td>258</td>
<td>258</td>
<td>258</td>
<td>258</td>
<td></td>
</tr>
<tr>
<td>$75 under $100</td>
<td>1,064</td>
<td>203</td>
<td>270</td>
<td>230</td>
<td>202</td>
<td>79</td>
<td>*20</td>
<td></td>
</tr>
<tr>
<td>$100 under $500</td>
<td>6,729</td>
<td>1,326</td>
<td>1,348</td>
<td>1,119</td>
<td>1,439</td>
<td>922</td>
<td>146</td>
<td></td>
</tr>
<tr>
<td>$500 under $1,000</td>
<td>1,079</td>
<td>*15</td>
<td>199</td>
<td>215</td>
<td>246</td>
<td>158</td>
<td>*37</td>
<td></td>
</tr>
<tr>
<td>$1,000 under $5,000</td>
<td>378</td>
<td>*26</td>
<td>49</td>
<td>67</td>
<td>*42</td>
<td>118</td>
<td>*53</td>
<td>*22</td>
</tr>
<tr>
<td>$5,000 under $10,000</td>
<td>*45</td>
<td>*5</td>
<td>*14</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>*15</td>
<td>*6</td>
</tr>
<tr>
<td>$10,000 or more</td>
<td>108</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>*5</td>
<td>*34</td>
</tr>
<tr>
<td>Without charitable contributions</td>
<td>47,409</td>
<td>4,522</td>
<td>3,943</td>
<td>4,392</td>
<td>4,646</td>
<td>9,449</td>
<td>14,043</td>
<td>6,011</td>
</tr>
<tr>
<td>Form 1040A returns, total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>With charitable contributions, total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$1 under $25</td>
<td>586</td>
<td>1,580</td>
<td>1,583</td>
<td>1,305</td>
<td>1,402</td>
<td>656</td>
<td>*5</td>
<td>N/A</td>
</tr>
<tr>
<td>$25 under $50</td>
<td>1,593</td>
<td>205</td>
<td>176</td>
<td>139</td>
<td>103</td>
<td>*50</td>
<td>-</td>
<td>N/A</td>
</tr>
<tr>
<td>$50 under $75</td>
<td>1,068</td>
<td>120</td>
<td>281</td>
<td>162</td>
<td>210</td>
<td>82</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>$75 under $100</td>
<td>464</td>
<td>*40</td>
<td>120</td>
<td>83</td>
<td>76</td>
<td>*47</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>$100 under $500</td>
<td>2,967</td>
<td>151</td>
<td>333</td>
<td>197</td>
<td>188</td>
<td>85</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>$500 under $1,000</td>
<td>371</td>
<td>*15</td>
<td>*33</td>
<td>108</td>
<td>90</td>
<td>*62</td>
<td>*63</td>
<td>N/A</td>
</tr>
<tr>
<td>$1,000 under $5,000</td>
<td>154</td>
<td>*15</td>
<td>*14</td>
<td>*26</td>
<td>*19</td>
<td>*64</td>
<td>*16</td>
<td>N/A</td>
</tr>
<tr>
<td>$5,000 under $10,000</td>
<td>*26</td>
<td>*5</td>
<td>*20</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>N/A</td>
</tr>
<tr>
<td>$10,000 or more</td>
<td>*47</td>
<td>-</td>
<td>*16</td>
<td>*22</td>
<td>*4</td>
<td>*5</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Without charitable contributions</td>
<td>10,829</td>
<td>2,760</td>
<td>3,012</td>
<td>2,066</td>
<td>1,333</td>
<td>1,216</td>
<td>443</td>
<td>N/A</td>
</tr>
<tr>
<td>Form 1040EZ returns, total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>With charitable contributions, total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$1 under $25</td>
<td>1,176</td>
<td>1,417</td>
<td>1,050</td>
<td>582</td>
<td>419</td>
<td>*20</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>$25 under $50</td>
<td>1,017</td>
<td>300</td>
<td>181</td>
<td>92</td>
<td>99</td>
<td>*10</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>$50 under $75</td>
<td>1,025</td>
<td>262</td>
<td>252</td>
<td>85</td>
<td>81</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>$75 under $100</td>
<td>312</td>
<td>*61</td>
<td>79</td>
<td>80</td>
<td>*53</td>
<td>*38</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>$100 under $500</td>
<td>1,388</td>
<td>258</td>
<td>295</td>
<td>224</td>
<td>147</td>
<td>*10</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>$500 under $1,000</td>
<td>122</td>
<td>*21</td>
<td>*53</td>
<td>*43</td>
<td>*5</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>$1,000 under $5,000</td>
<td>*5</td>
<td>-</td>
<td>*16</td>
<td>*12</td>
<td>-</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>$5,000 under $10,000</td>
<td>*5</td>
<td>-</td>
<td>*5</td>
<td>-</td>
<td>-</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>$10,000 or more</td>
<td>*5</td>
<td>-</td>
<td>*5</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Without charitable contributions</td>
<td>12,040</td>
<td>6,005</td>
<td>2,861</td>
<td>1,801</td>
<td>895</td>
<td>436</td>
<td>*43</td>
<td>N/A</td>
</tr>
</tbody>
</table>

N/A - Not applicable.
*Estimates should be used with caution because of the small number of sample returns on which it is based.
I/Includes returns with no adjusted gross income.

NOTE: Detailed may not add to total because of rounding.
Table 9.--Form 1040 Returns: Number With Selected Forms and Schedules, by Size Adjusted Gross Income

<table>
<thead>
<tr>
<th>Form or schedule</th>
<th>Total</th>
<th>Under $5,000</th>
<th>Under $10,000</th>
<th>Under $15,000</th>
<th>Under $20,000</th>
<th>Under $30,000</th>
<th>Under $50,000</th>
<th>Under $100,000 or more</th>
</tr>
</thead>
<tbody>
<tr>
<td>Forms 1040, total</td>
<td>60,677</td>
<td>5,490</td>
<td>6,747</td>
<td>6,732</td>
<td>6,776</td>
<td>12,204</td>
<td>15,731</td>
<td>16,271</td>
</tr>
<tr>
<td>A Itemized Deductions</td>
<td>38,219</td>
<td>1,005</td>
<td>1,738</td>
<td>2,694</td>
<td>3,401</td>
<td>8,678</td>
<td>13,712</td>
<td>13,573</td>
</tr>
<tr>
<td>B Interest and Dividend Income</td>
<td>33,375</td>
<td>2,515</td>
<td>3,417</td>
<td>3,443</td>
<td>3,186</td>
<td>6,135</td>
<td>9,339</td>
<td>4,646</td>
</tr>
<tr>
<td>C Profit (or Loss) from Business or Profession</td>
<td>10,453</td>
<td>1,235</td>
<td>1,065</td>
<td>1,120</td>
<td>1,193</td>
<td>1,898</td>
<td>2,404</td>
<td>1,238</td>
</tr>
<tr>
<td>D Capital Gains and Losses</td>
<td>718</td>
<td>60</td>
<td>855</td>
<td>865</td>
<td>865</td>
<td>1,550</td>
<td>2,694</td>
<td>2,199</td>
</tr>
<tr>
<td>E Supplemental Schedule Income</td>
<td>11,653</td>
<td>839</td>
<td>945</td>
<td>1,083</td>
<td>1,000</td>
<td>2,006</td>
<td>2,959</td>
<td>2,089</td>
</tr>
<tr>
<td>F Farm Income and Expenses</td>
<td>2,261</td>
<td>497</td>
<td>234</td>
<td>197</td>
<td>257</td>
<td>409</td>
<td>375</td>
<td>220</td>
</tr>
<tr>
<td>G Income Averaging</td>
<td>3,120</td>
<td>120</td>
<td>224</td>
<td>120</td>
<td>44</td>
<td>5</td>
<td>4</td>
<td>-</td>
</tr>
<tr>
<td>R/RP Credit for the Elderly</td>
<td>428</td>
<td>*4</td>
<td>27</td>
<td>*27</td>
<td>120</td>
<td>4</td>
<td>5</td>
<td>-</td>
</tr>
<tr>
<td>SE Computation of Social Security Self-Employment Tax</td>
<td>10,452</td>
<td>1,425</td>
<td>1,175</td>
<td>1,154</td>
<td>1,116</td>
<td>1,825</td>
<td>2,286</td>
<td>1,192</td>
</tr>
<tr>
<td>W Deduction for a Married Couple When Both Work</td>
<td>19,877</td>
<td>128</td>
<td>386</td>
<td>860</td>
<td>1,888</td>
<td>4,023</td>
<td>8,780</td>
<td>3,828</td>
</tr>
<tr>
<td>1116 Computation of Foreign Tax Credit</td>
<td>441</td>
<td>*4</td>
<td>21</td>
<td>82</td>
<td>115</td>
<td>9</td>
<td>75</td>
<td>69</td>
</tr>
<tr>
<td>2106 Employee Business Expenses</td>
<td>6,046</td>
<td>105</td>
<td>241</td>
<td>502</td>
<td>622</td>
<td>1,215</td>
<td>1,974</td>
<td>1,219</td>
</tr>
<tr>
<td>2191 Sale or Exchange of Principal Residence</td>
<td>1,449</td>
<td>69</td>
<td>125</td>
<td>112</td>
<td>123</td>
<td>204</td>
<td>414</td>
<td>348</td>
</tr>
<tr>
<td>2210/ Underpayment of Estimated Tax</td>
<td>3,545</td>
<td>101</td>
<td>279</td>
<td>382</td>
<td>466</td>
<td>648</td>
<td>763</td>
<td>648</td>
</tr>
<tr>
<td>2440 Sick Pay Exclusion</td>
<td>*19</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>*4</td>
<td>-</td>
<td>*9</td>
</tr>
<tr>
<td>2441 Credit for Child and Dependent Care Expenses</td>
<td>5,594</td>
<td>*48</td>
<td>179</td>
<td>418</td>
<td>635</td>
<td>1,350</td>
<td>2,155</td>
<td>732</td>
</tr>
<tr>
<td>2555 Foreign Earned Income</td>
<td>69</td>
<td>*25</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>*10</td>
<td>*10</td>
<td>*10</td>
</tr>
<tr>
<td>3468 Computation of Investment Credit</td>
<td>4,060</td>
<td>538</td>
<td>252</td>
<td>360</td>
<td>350</td>
<td>541</td>
<td>975</td>
<td>687</td>
</tr>
<tr>
<td>3903 Moving Expense Adjustment</td>
<td>1,359</td>
<td>*43</td>
<td>114</td>
<td>161</td>
<td>234</td>
<td>294</td>
<td>301</td>
<td>202</td>
</tr>
<tr>
<td>4136 Computation of Credit for Federal Tax on Gasoline, Special Fuels, and Lubricating Oil</td>
<td>848</td>
<td>228</td>
<td>117</td>
<td>91</td>
<td>112</td>
<td>111</td>
<td>130</td>
<td>*43</td>
</tr>
<tr>
<td>4137 Computation of Social Security Tax on Unreported Tip Income</td>
<td>112</td>
<td>*15</td>
<td>*5</td>
<td>*20</td>
<td>*25</td>
<td>*15</td>
<td>*27</td>
<td>*5</td>
</tr>
<tr>
<td>4255 Recapture of Investment Credit</td>
<td>726</td>
<td>114</td>
<td>*44</td>
<td>*39</td>
<td>*63</td>
<td>80</td>
<td>169</td>
<td>95</td>
</tr>
<tr>
<td>4562 Depreciation of Certain Property</td>
<td>10,063</td>
<td>962</td>
<td>768</td>
<td>861</td>
<td>1,032</td>
<td>1,784</td>
<td>2,579</td>
<td>1,594</td>
</tr>
<tr>
<td>4684 Casualties and Thefts</td>
<td>224</td>
<td>*5</td>
<td>*15</td>
<td>*10</td>
<td>*31</td>
<td>*62</td>
<td>87</td>
<td>*9</td>
</tr>
<tr>
<td>4797 Supplemental Schedule of Gain and Losses</td>
<td>2,169</td>
<td>281</td>
<td>129</td>
<td>206</td>
<td>183</td>
<td>281</td>
<td>453</td>
<td>391</td>
</tr>
<tr>
<td>4835 Farm Rental Income and Expenses</td>
<td>537</td>
<td>*39</td>
<td>87</td>
<td>*55</td>
<td>72</td>
<td>89</td>
<td>76</td>
<td>21</td>
</tr>
<tr>
<td>4868 Application for Automatic Extension of Time to File</td>
<td>126</td>
<td>*11</td>
<td>*22</td>
<td>*5</td>
<td>*9</td>
<td>*17</td>
<td>*33</td>
<td>*19</td>
</tr>
<tr>
<td>4952 Investment Interest Expense Deduction</td>
<td>346</td>
<td>*19</td>
<td>*16</td>
<td>*24</td>
<td>*10</td>
<td>*45</td>
<td>*54</td>
<td>108</td>
</tr>
<tr>
<td>4972 Special 10-Year Averaging Methods</td>
<td>676</td>
<td>*33</td>
<td>*25</td>
<td>*60</td>
<td>79</td>
<td>197</td>
<td>134</td>
<td>101</td>
</tr>
<tr>
<td>5329 Return for Individual Retirement Arrangement Taxes</td>
<td>246</td>
<td>*21</td>
<td>*14</td>
<td>*10</td>
<td>*36</td>
<td>*60</td>
<td>75</td>
<td>*24</td>
</tr>
<tr>
<td>5695 Residential Energy Credit</td>
<td>2,827</td>
<td>*18</td>
<td>121</td>
<td>217</td>
<td>296</td>
<td>615</td>
<td>1,071</td>
<td>443</td>
</tr>
<tr>
<td>5884 Jobs Credits</td>
<td>*50</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>6249/ Windfall Profit Tax</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>6249A Credit</td>
<td>*62</td>
<td>-</td>
<td>*11</td>
<td>-</td>
<td>-</td>
<td>*5</td>
<td>*17</td>
<td>*16</td>
</tr>
<tr>
<td>6251 Alternative Minimum Tax Computation</td>
<td>2,954</td>
<td>91</td>
<td>76</td>
<td>149</td>
<td>151</td>
<td>376</td>
<td>697</td>
<td>936</td>
</tr>
<tr>
<td>6252 Computation of Installment Sale Income</td>
<td>1,433</td>
<td>78</td>
<td>69</td>
<td>116</td>
<td>145</td>
<td>270</td>
<td>356</td>
<td>259</td>
</tr>
<tr>
<td>8283 Noncash Charitable Contributions</td>
<td>731</td>
<td>*5</td>
<td>*4</td>
<td>*18</td>
<td>*41</td>
<td>*33</td>
<td>236</td>
<td>261</td>
</tr>
<tr>
<td>8332 Release of Claim to Exemption for Child or Separated Parents</td>
<td>110</td>
<td>-</td>
<td>*5</td>
<td>-</td>
<td>-</td>
<td>*41</td>
<td>*18</td>
<td>*38</td>
</tr>
<tr>
<td>8396 Mortgage Interest Credit</td>
<td>*14</td>
<td>-</td>
<td>*4</td>
<td>-</td>
<td>-</td>
<td>*9</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

*Estimate should be used with caution because of the small number of sample returns on which it is based.
I/Includes returns with no adjusted gross income.

NOTE: Detail may not add to total because of rounding.
# Individual Income Tax Returns, 1985 Taxpayer Usage Study

Table 10.--All Returns: Number With Dividends Before Exclusion or With Interest Income, by Type of Return and Size of Adjusted Gross Income

<table>
<thead>
<tr>
<th>Dividend and interest income, type of return</th>
<th>Total</th>
<th>Number of returns by size of adjusted gross income</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(1)</td>
<td>(2)</td>
</tr>
<tr>
<td>All returns, total</td>
<td>95,307</td>
<td>16,017</td>
</tr>
<tr>
<td>Returns with dividends before exclusion</td>
<td>17,489</td>
<td>1,285</td>
</tr>
<tr>
<td>Returns with interest</td>
<td>60,029</td>
<td>6,686</td>
</tr>
<tr>
<td>Form 1040 returns, total</td>
<td>60,677</td>
<td>5,490</td>
</tr>
<tr>
<td>Returns with dividends before exclusion</td>
<td>16,532</td>
<td>1,077</td>
</tr>
<tr>
<td>Returns with interest</td>
<td>47,996</td>
<td>3,634</td>
</tr>
<tr>
<td>Form 1040A returns, total</td>
<td>17,926</td>
<td>3,346</td>
</tr>
<tr>
<td>Returns with dividends before exclusion</td>
<td>956</td>
<td>208</td>
</tr>
<tr>
<td>Returns with interest</td>
<td>6,444</td>
<td>979</td>
</tr>
<tr>
<td>Form 1040EZ returns, total</td>
<td>16,703</td>
<td>7,180</td>
</tr>
<tr>
<td>Returns with interest</td>
<td>5,589</td>
<td>2,074</td>
</tr>
</tbody>
</table>

N/A - Not applicable.

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

[1]/Includes returns with no adjusted gross income.

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

---

Table 11.--All Returns: Number With Official IRS Label or Preaddressed Envelope, by Type of Return and Paid Preparer Status

<table>
<thead>
<tr>
<th>Use of IRS mailing label, official envelope, type of return</th>
<th>Total</th>
<th>Paid preparer signature</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(1)</td>
<td>(2)</td>
</tr>
<tr>
<td>All returns, total</td>
<td>95,307</td>
<td>43,030</td>
</tr>
<tr>
<td>Official IRS label used</td>
<td>52,494</td>
<td>20,950</td>
</tr>
<tr>
<td>Official preaddressed envelope used</td>
<td>58,806</td>
<td>17,750</td>
</tr>
<tr>
<td>Form 1040 returns, total</td>
<td>60,677</td>
<td>37,878</td>
</tr>
<tr>
<td>Official IRS label used</td>
<td>34,652</td>
<td>18,934</td>
</tr>
<tr>
<td>Official preaddressed envelope used</td>
<td>34,574</td>
<td>15,385</td>
</tr>
<tr>
<td>Form 1040A returns, total</td>
<td>17,926</td>
<td>4,409</td>
</tr>
<tr>
<td>Official IRS label used</td>
<td>9,240</td>
<td>1,733</td>
</tr>
<tr>
<td>Official preaddressed envelope used</td>
<td>12,559</td>
<td>2,053</td>
</tr>
<tr>
<td>Form 1040EZ returns, total</td>
<td>16,703</td>
<td>744</td>
</tr>
<tr>
<td>Official IRS label used</td>
<td>8,602</td>
<td>283</td>
</tr>
<tr>
<td>Official preaddressed envelope used</td>
<td>11,670</td>
<td>312</td>
</tr>
</tbody>
</table>

NOTE: Detail may not add to total because of rounding.
### Table 12.--Form 1040 and Form 1040A Returns: Number With Unemployment Compensation, by Type of Return and Marital Status

[All figures are estimates based on samples--numbers of returns are in thousands.]

<table>
<thead>
<tr>
<th>Unemployment compensation, type of return</th>
<th>Total</th>
<th>Number of returns by marital status</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Returns of single persons (1)</td>
</tr>
<tr>
<td>Form 1040 and Form 1040A returns, total...</td>
<td>78,604</td>
<td>23,382</td>
</tr>
<tr>
<td>Unemployment compensation, total</td>
<td>7,391</td>
<td>1,817</td>
</tr>
<tr>
<td>Taxable and nontaxable amounts reported.</td>
<td>4,094</td>
<td>741</td>
</tr>
<tr>
<td>Only total of taxable and nontaxable</td>
<td>3,124</td>
<td>1,021</td>
</tr>
<tr>
<td>amounts reported.</td>
<td>172</td>
<td>*55</td>
</tr>
<tr>
<td>Only taxable amount reported.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Form 1040 returns, total...</td>
<td>60,677</td>
<td>17,847</td>
</tr>
<tr>
<td>Unemployment compensation, total</td>
<td>4,843</td>
<td>884</td>
</tr>
<tr>
<td>Taxable and nontaxable amounts reported.</td>
<td>3,253</td>
<td>439</td>
</tr>
<tr>
<td>Only total of taxable and nontaxable</td>
<td>1,533</td>
<td>416</td>
</tr>
<tr>
<td>amounts reported.</td>
<td>*57</td>
<td>*29</td>
</tr>
<tr>
<td>Only taxable amount reported.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Form 1040A returns, total...</td>
<td>17,926</td>
<td>5,534</td>
</tr>
<tr>
<td>Unemployment compensation, total</td>
<td>2,548</td>
<td>933</td>
</tr>
<tr>
<td>Taxable and nontaxable amounts reported.</td>
<td>841</td>
<td>302</td>
</tr>
<tr>
<td>Only total of taxable and nontaxable</td>
<td>1,591</td>
<td>605</td>
</tr>
<tr>
<td>amounts reported.</td>
<td>115</td>
<td>*26</td>
</tr>
<tr>
<td>Only taxable amount reported.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

N/A - Not applicable.

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

**NOTE:** Detail may not add to total because of rounding.
### Table 13: All Returns: Selected Items by Size of Adjusted Gross Income

[All figures are estimates based on samples--numbers of returns are in thousands and amounts are in millions.]

<table>
<thead>
<tr>
<th>Size of adjusted gross income</th>
<th>Number of returns</th>
<th>Amount</th>
<th>Number of returns</th>
<th>Amount</th>
<th>Number of returns</th>
<th>Amount</th>
<th>Number of returns</th>
<th>Amount</th>
<th>Number of returns</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>All returns, total...</td>
<td>95,307</td>
<td>2,105,392</td>
<td>36,038</td>
<td>227,311</td>
<td>25,029</td>
<td>9,931</td>
<td>212,962</td>
<td>221,480</td>
<td></td>
<td></td>
</tr>
<tr>
<td>No adjusted gross income</td>
<td>1,265</td>
<td>-13,047</td>
<td>205</td>
<td>2,911</td>
<td>152</td>
<td>120</td>
<td>2,576</td>
<td>2,679</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$1 under $5,000...</td>
<td>14,752</td>
<td>39,524</td>
<td>289</td>
<td>1,292</td>
<td>2,578</td>
<td>308</td>
<td>14,915</td>
<td>15,511</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$5,000 under $10,000...</td>
<td>15,346</td>
<td>115,054</td>
<td>1,261</td>
<td>3,786</td>
<td>5,530</td>
<td>1,164</td>
<td>26,272</td>
<td>27,426</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$10,000 under $15,000...</td>
<td>13,212</td>
<td>163,575</td>
<td>2,286</td>
<td>6,929</td>
<td>5,354</td>
<td>1,248</td>
<td>26,064</td>
<td>27,107</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$15,000 under $20,000...</td>
<td>10,890</td>
<td>189,929</td>
<td>3,147</td>
<td>10,580</td>
<td>4,196</td>
<td>1,264</td>
<td>25,238</td>
<td>26,248</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$20,000 under $30,000...</td>
<td>15,677</td>
<td>397,979</td>
<td>8,370</td>
<td>30,702</td>
<td>4,576</td>
<td>1,921</td>
<td>41,589</td>
<td>43,253</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$30,000 under $50,000...</td>
<td>16,892</td>
<td>647,010</td>
<td>13,578</td>
<td>76,626</td>
<td>2,363</td>
<td>2,435</td>
<td>52,459</td>
<td>54,558</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$50,000 under $100,000...</td>
<td>6,276</td>
<td>397,192</td>
<td>5,930</td>
<td>65,031</td>
<td>265</td>
<td>1,468</td>
<td>20,484</td>
<td>21,303</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$100,000 or more...</td>
<td>997</td>
<td>178,176</td>
<td>973</td>
<td>29,454</td>
<td>*15</td>
<td>*2</td>
<td>3,265</td>
<td>3,395</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Size of Adjusted Gross Income

<table>
<thead>
<tr>
<th>Size of adjusted gross income</th>
<th>Income tax after credits</th>
<th>Alternative minimum tax</th>
<th>Total tax2/</th>
<th>Income tax withheld</th>
</tr>
</thead>
<tbody>
<tr>
<td>All returns, total...</td>
<td>74,001</td>
<td>265,399</td>
<td>273</td>
<td>1,079</td>
</tr>
<tr>
<td>No adjusted gross income</td>
<td>233</td>
<td>444</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>$1 under $5,000...</td>
<td>3,721</td>
<td>420</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>$5,000 under $10,000...</td>
<td>11,752</td>
<td>4,897</td>
<td>*12</td>
<td>*6</td>
</tr>
<tr>
<td>$10,000 under $15,000...</td>
<td>11,851</td>
<td>10,966</td>
<td>*5</td>
<td>*4</td>
</tr>
<tr>
<td>$15,000 under $20,000...</td>
<td>10,018</td>
<td>15,891</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>$20,000 under $30,000...</td>
<td>14,367</td>
<td>38,808</td>
<td>*26</td>
<td>*74</td>
</tr>
<tr>
<td>$30,000 under $50,000...</td>
<td>15,374</td>
<td>77,449</td>
<td>78</td>
<td>170</td>
</tr>
<tr>
<td>$50,000 under $100,000...</td>
<td>5,711</td>
<td>64,209</td>
<td>91</td>
<td>372</td>
</tr>
<tr>
<td>$100,000 or more...</td>
<td>972</td>
<td>52,314</td>
<td>*62</td>
<td>*453</td>
</tr>
</tbody>
</table>

### Earned Income Credit3/1

<table>
<thead>
<tr>
<th>Size of adjusted gross income</th>
<th>Number of returns</th>
<th>Amount</th>
<th>Number of returns</th>
<th>Amount</th>
<th>Number of returns</th>
<th>Amount</th>
<th>Number of returns</th>
<th>Amount</th>
<th>Number of returns</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>All returns, total...</td>
<td>6,043</td>
<td>2,071</td>
<td>70,714</td>
<td>61,441</td>
<td>18,211</td>
<td>30,996</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>No adjusted gross income</td>
<td>*66</td>
<td>*20</td>
<td>601</td>
<td>540</td>
<td>141</td>
<td>127</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$1 under $5,000...</td>
<td>1,780</td>
<td>570</td>
<td>11,151</td>
<td>2,730</td>
<td>1,673</td>
<td>289</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$5,000 under $10,000...</td>
<td>3,479</td>
<td>1,344</td>
<td>11,891</td>
<td>5,435</td>
<td>2,495</td>
<td>859</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$10,000 under $15,000...</td>
<td>692</td>
<td>53</td>
<td>10,347</td>
<td>5,494</td>
<td>2,243</td>
<td>1,023</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$15,000 under $20,000...</td>
<td>5</td>
<td>-</td>
<td>8,436</td>
<td>5,824</td>
<td>2,009</td>
<td>1,318</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$20,000 under $30,000...</td>
<td>*9</td>
<td>*18</td>
<td>12,151</td>
<td>11,966</td>
<td>2,849</td>
<td>2,335</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$30,000 under $50,000...</td>
<td>*12</td>
<td>*66</td>
<td>12,223</td>
<td>17,953</td>
<td>3,946</td>
<td>5,211</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$50,000 under $100,000...</td>
<td>-</td>
<td>-</td>
<td>3,650</td>
<td>9,642</td>
<td>2,266</td>
<td>6,753</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$100,000 or more...</td>
<td>-</td>
<td>-</td>
<td>259</td>
<td>1,836</td>
<td>589</td>
<td>13,081</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Estimate should be used with caution because of the small number of sample returns on which it is based.
1/Amount claimed by nonitemizers on line 34e on Form 1040, line 16c on Form 1040A, or line 4 on Form 1040EZ.
2/For the definition of "total tax", see note on Table 2.
3/Includes returns with amounts used to reduce "total tax" to zero, and returns with refundable amounts (where the credit exceeded "total tax").

NOTE: Detail may not add to total because of rounding.
### Table 14.--Form 1040 and Form 1040A Returns: Number With and Without Credit for Child and Dependent Care Expenses, by Type of Return and Size of Adjusted Gross Income

<table>
<thead>
<tr>
<th>Item</th>
<th>Number of returns by size of adjusted gross income</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total</td>
</tr>
<tr>
<td></td>
<td>(1)</td>
</tr>
<tr>
<td>Form 1040 and Form 1040A returns, total</td>
<td>78,604</td>
</tr>
<tr>
<td>No credit for child and dependent care expenses</td>
<td>70,595</td>
</tr>
<tr>
<td>With credit for child and dependent care expenses</td>
<td>8,008</td>
</tr>
<tr>
<td>Form 1040 returns, total</td>
<td>60,677</td>
</tr>
<tr>
<td>No credit for child and dependent care expenses</td>
<td>55,104</td>
</tr>
<tr>
<td>With credit for child and dependent care expenses</td>
<td>5,574</td>
</tr>
<tr>
<td>Form 1040A returns, total</td>
<td>17,926</td>
</tr>
<tr>
<td>No credit for child and dependent care expenses</td>
<td>15,492</td>
</tr>
<tr>
<td>With credit for child and dependent care expenses</td>
<td>2,435</td>
</tr>
</tbody>
</table>

N/A - Not applicable.

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

\[\text{I}/\text{Includes returns with no adjusted gross income.}\]

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

### Table 15.--Form 1040 Returns: Number With and Without Itemized Deductions, by Size of Adjusted Gross Income

<table>
<thead>
<tr>
<th>Number by size of itemized deductions</th>
<th>Number of returns by size of adjusted gross income</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total</td>
</tr>
<tr>
<td></td>
<td>(1)</td>
</tr>
<tr>
<td>Form 1040 returns, total...</td>
<td>60,677</td>
</tr>
<tr>
<td>With itemized deductions, total...</td>
<td>227,203</td>
</tr>
<tr>
<td>$1 under $500...</td>
<td>1,708</td>
</tr>
<tr>
<td>$500 under $1,000...</td>
<td>2,291</td>
</tr>
<tr>
<td>$1,000 under $1,500...</td>
<td>2,480</td>
</tr>
<tr>
<td>$1,500 under $2,000...</td>
<td>2,403</td>
</tr>
<tr>
<td>$2,000 under $3,500...</td>
<td>6,340</td>
</tr>
<tr>
<td>$3,500 under $5,000...</td>
<td>5,150</td>
</tr>
<tr>
<td>$5,000 under $7,500...</td>
<td>6,304</td>
</tr>
<tr>
<td>$7,500 under $10,000...</td>
<td>3,401</td>
</tr>
<tr>
<td>$10,000 under $15,000...</td>
<td>3,211</td>
</tr>
<tr>
<td>$15,000 under $25,000...</td>
<td>1,859</td>
</tr>
<tr>
<td>$25,000 under $50,000...</td>
<td>731</td>
</tr>
<tr>
<td>$50,000 or more...</td>
<td>140</td>
</tr>
<tr>
<td>Without itemized deductions...</td>
<td>24,660</td>
</tr>
</tbody>
</table>

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

\[\text{I}/\text{Includes returns with no adjusted gross income.}\]

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