Individual Income Tax Returns for 1988: Selected Characteristics from the Taxpayer Usage Study

By Michael E. Weber and Laura Y. Prizzi*

Tax Year 1988 was the first year for which most provisions of the Tax Reform Act of 1986 affecting individual taxpayers were fully implemented. Most notable among the changes which became effective for 1988 were a significant increase in the standard deduction, a small increase in the size of personal exemptions, and the restructuring of the tax rate schedules. For Tax Year 1986 (the last year before tax reform), there had been 14 or 15 different tax brackets, ranging from 11 to 50 percent. For 1987, these were reduced to five rates, ranging from 11 to 38.5 percent. For 1988, there were only two basic tax rates, 15 percent and 28 percent. In addition, certain high-income taxpayers could also be subject to a 33 percent marginal rate resulting from the phasing out of the benefits of the 15 percent tax rate bracket and of personal exemptions.

Data from the 1988 Taxpayer Usage Study (TPUS) show that the number of returns filed by the April 17, 1989, filing deadline increased by 3.7 percent, from 98.6 million for 1987 to 102.2 million for 1988. This was the largest annual percentage increase in number of returns since TPUS started showing frequencies (for Tax Year 1979), and took place in spite of a liberalization of the filing requirements, based on the increased standard deduction and exemption amounts.

For Tax Year 1988, the average tax per return increased to $3,628 from $3,190 for Tax Year 1987 [1]. Tax as a percentage of adjusted gross income (AGI) increased slightly to 12.8 percent, from 12.7 percent for 1987. (AGI is the sum of all sources of income less losses, reduced by statutory adjustments.) As shown in Figure A, tax as a percentage of AGI dropped for all except two income classes. The effective rate increased by 0.2 percent point for the $30,000 to $50,000 income class and remained unchanged for the $5,000 to $10,000 class.

For those taxpayers with incomes $100,000 and more, the average fell by 3.5 percentage points from

Figure A.—All Returns: Adjusted Gross Income and Total Income Tax, by Size of Adjusted Gross Income, Tax Years 1987 and 1988

[All figures are estimates based on samples—numbers of returns are in thousands, amounts are in millions of dollars]

Tax year, income and tax items	Total	Number of returns or amounts by size of adjusted gross income								
		Less than $1	$1 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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Tax Year 1988:										
All returns, total	**102,228**	**488**	**15,170**	**14,125**	**13,038**	**11,093**	**15,840**	**18,676**	**11,524**	**2,273**
Amount of adjusted gross income	$2,866,615	$-8,817	$38,491	$105,524	$163,156	$192,858	$392,095	$725,355	$752,177	$505,776
Amount of total income tax [1]	370,834	—	588	3,647	8,757	14,279	36,821	81,762	110,809	114,169
Tax as a percentage of adjusted gross income	12.8%	N/A	1.5%	3.4%	5.4%	7.4%	9.4%	11.3%	14.7%	22.6%
Tax Year 1987:										
All returns, total	**98,569**	**606**	**14,834**	**14,953**	**12,829**	**10,737**	**15,807**	**17,948**	**9,398**	**1,457**
Amount of adjusted gross income	$2,474,879	$-15,807	$37,939	$111,865	$159,296	$186,876	$391,848	$693,939	$607,511	$301,412
Amount of total income tax [1]	314,410	59	731	3,853	9,078	14,483	37,310	76,805	93,485	78,605
Tax as a percentage of adjusted gross income	12.7%	N/A	1.9%	3.4%	5.7%	7.7%	9.5%	11.1%	15.4%	26.1%

[1] Total income tax is computed as the sum of income tax after credits and alternative minimum tax, less earned income credit.
* Estimate should be used with caution because of the small number of sample returns on which it is based.
N/A—Not applicable.
NOTE: Detail may not add to totals because of rounding. All data are based on returns filed through April.

*Individual Special Projects Section. Prepared under the direction of Peter Sailer, Chief.

26.1 percent for 1987 to 22.6 percent for 1988. Effective tax rates for selected adjusted gross income classes are plotted in Figure B.

Figure C presents three years of effective tax rates by size of total income (total income was used in this comparison instead of adjusted gross income because of extensive definitional changes to the concept of adjusted gross income from 1986 to 1987) [2]. Figure B shows that, for taxpayers with total incomes between $50,000 and $100,000, the decline in effective tax rate from 1987 to 1988 was actually a return to the 1986 level, before the Tax Reform Act of 1986 took effect. For the $100,000 and over class, the drop in the effective tax rate from 1986 to 1988 was only 0.6 percentage points. Figure D plots the effective tax rates for selected total income classes for 1986, 1987 and 1988.

FILING PATTERNS

Data presented in this article are estimates based on random samples drawn from returns received by the end of April in each of the ten Internal Revenue service centers. (Basically, these are returns filed by the April 17 filing deadline [3].) Returns filed by the filing deadline have, in recent years, represented between 92.6 and 94.6 percent of all returns filed during the processing year (see Figure E). Based on Internal Revenue Service (IRS) projections of the number of returns to be filed for 1988, it appears that 93.1 percent of all taxpayers filed returns by April 17 this year, as compared to 92.6 percent for Tax Year 1987 [4]. Prior experience suggests that returns filed after April 17 will, on the average, have more income and be more complex than the returns tabulated for this article [5].

CHARACTERISTICS OF RETURNS

As shown in Figure F, the percentage of taxpayers using Form 1040 (the "long form") for 1988 declined slightly to 63.4 percent of all returns from 64.4 percent for 1987, even though the number of Forms 1040 filed increased by more than 1.3 million. This was the second decline (in percentage terms) in Form 1040 usage in as many years, which reverses the upward trend that began with 1981. The number of Forms 1040A and 1040EZ filed - (the "short forms") increased by 6.9 and 6.4 percent, respectively. The increase in the number of Forms 1040A is the first since the introduction of Form 1040EZ in 1982. It is probably related to the increase in the standard deduction, which caused some taxpayers to switch from itemized deductions to the standard deduction, making it unnecessary for them to file Form 1040. The increase in 1040EZ usage is related to the 772,000 additional returns filed by dependents [6].

Figure B
Effective Tax Rates, Tax Years 1987-1988

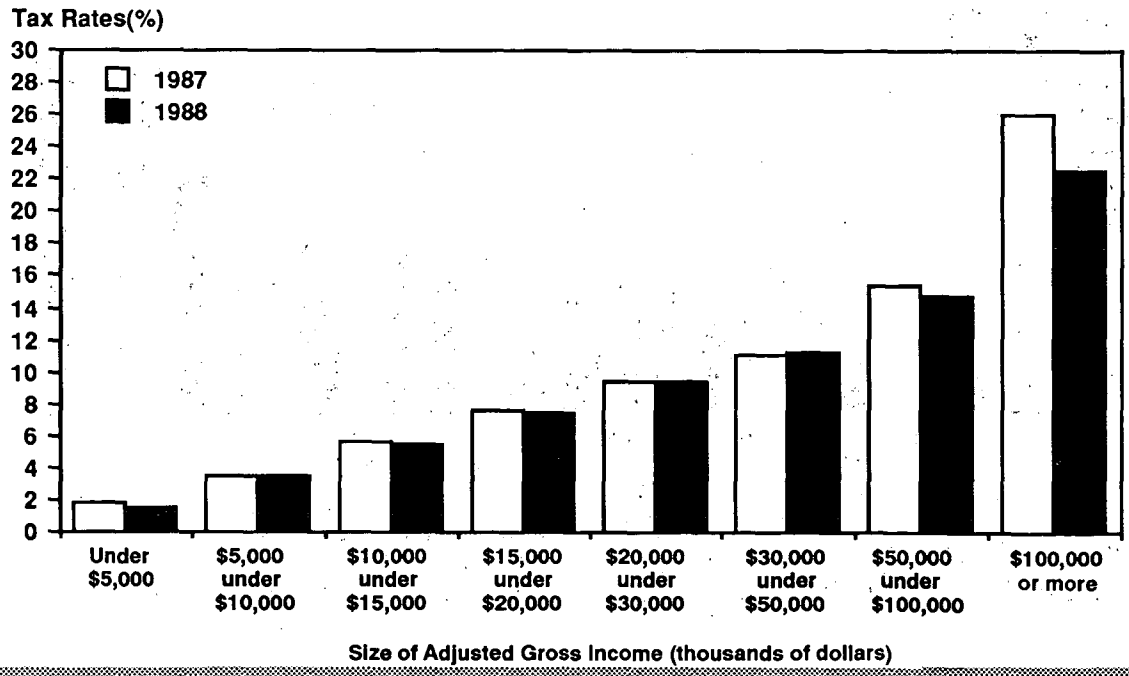

Figure C.—All Returns: Total Income and Total Income Tax, by Size of Total Income, Tax Years 1986, 1987, and 1988

[All figures are estimates based on samples—numbers of returns are in thousands, amounts are in millions of dollars]

Tax year, income and tax items	Total	Number of returns or amounts by size of total income								
		Less than $1	$1 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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Tax Year 1988:										
All returns, total	**102,228**	**503**	**15,122**	**14,071**	**12,848**	**11,006**	**15,745**	**18,958**	**11,622**	**2,352**
Amount of total income [1]	$2,891,075	$-9,174	$38,404	$105,087	$160,588	$191,246	$388,883	$736,789	$759,254	$519,998
Amount of total income tax [2]	370,834	*31	588	3,613	8,564	13,933	36,101	81,939	110,591	115,474
Tax as a percentage of total income	12.8%	N/A	1.5%	3.4%	5.3%	7.3%	9.3%	11.1%	14.6%	22.2%
Tax Year 1987:										
All returns, total	**98,569**	**551**	**14,783**	**14,835**	**12,764**	**10,660**	**15,699**	**18,229**	**9,536**	**1,513**
Amount of total income [1]	$2,501,484	$-15,629	$37,847	$110,774	$158,443	$185,394	$389,283	$705,746	$618,217	$311,409
Amount of total income tax [2]	314,410	*1	592	3,784	8,901	14,243	36,477	77,094	93,851	79,467
Tax as a percentage of total income	12.6%	N/A	1.6%	3.4%	5.6%	7.7%	9.4%	10.9%	15.2%	25.5%
Tax Year 1986:										
All returns, total	**96,737**	**764**	**14,396**	**14,817**	**12,670**	**10,147**	**15,617**	**17,974**	**8,816**	**1,535**
Amount of total income,[1]	$2,522,389	$-13,090	$39,682	$113,646	$160,917	$180,099	$391,186	$706,243	$584,220	$359,490
Amount of total income tax [2]	316,304	*368	368	4,114	10,295	14,729	38,017	81,441	85,002	81,970
Tax as a percentage of total income	12.5%	N/A	0.9%	3.5%	6.4%	8.2%	9.7%	11.5%	14.5%	22.8%

[1] Total income is computed as the sum of all the sources of income before subtracting statutory adjustments. For Tax Year 1986, excluded amounts of capital gains dividends and unemployment compensation were also added back.

[2] Total income tax is computed as the sum of income tax after credits and alternative minimum tax, less earned income credit.

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

N/A—Not applicable.

NOTE: Detail may not add to totals because of rounding. All data are based on returns filed through April.

Figure D

Effective Tax Rates, Tax Years 1986-1988

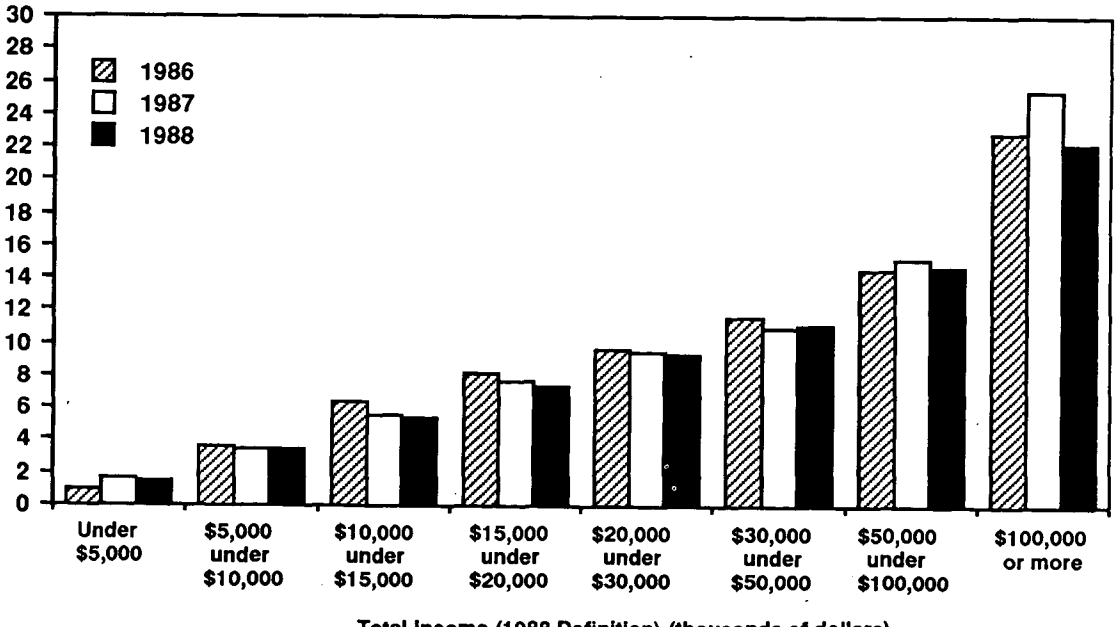

Figure E.—Number of Returns Filed, Tax Years 1983–1988

[Number of returns in thousands]

Returns filed	Tax year					
	1983	1984	1985	1986	1987	1988
	(1)	(2)	(3)	(4)	(5)	(6)
Returns filed through April of the filing year	90,407	92,611	95,307	96,737	98,569	102,228
Returns filed through December of the filing year	95,564	99,579	102,800	103,424	107,173	109,519 [1]
Returns filed through April as a percentage of returns filed through December	94.6%	93.0%	92.7%	93.5%	92.6%	93.3 [2]

[1] The figure for Tax Year 1988 is a projected total by the IRS Research Division of Forms 1040, 1040A, and 1040EZ.
[2] Estimated on the basis of projections for Tax Year 1988.

Figure F.—Number of Returns Filed, by Form Used, Tax Years 1984–1988

[Number of returns in thousands]

Form used	Tax Year				
	1984	1985	1986	1987	1988
	(1)	(2)	(3)	(4)	(5)
All returns	**92,611**	**95,307**	**96,737**	**98,569**	**102,228**
Long form, 1040	57,862	60,677	62,619	63,521	64,847
Short forms, total	34,749	34,629	34,118	35,048	37,381
1040A	18,422	17,926	17,495	17,104	18,284
1040EZ	16,327	16,703	16,623	17,944	19,097
	Percentage of returns				
All returns	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**
Long form, 1040	62.5	63.7	64.7	64.4	63.4
Short forms, total	37.5	36.3	35.3	35.6	36.6
1040A	19.9	18.8	18.1	17.4	17.9
1040EZ	17.6	17.5	17.2	18.2	18.7

NOTE: All data are based on returns filed through April.

As mentioned previously, the total number of returns received by the end of April increased by 3.7 percent for Tax Year 1988. Returns of married taxpayers filing separately and returns of heads of households showed increases that were significantly greater than 3.7 percent (10.3 and 8.8 percent, respectively). In the case of married taxpayers filing separately, this increase may be related to provisions of the Tax Reform Act of 1986. That Act limited deductible medical and dental expenses to the amounts exceeding 7.5 percent of adjusted gross income (AGI), up from 5 percent for 1986, and instituted a floor on deductible business expenses equal to 2 percent of AGI. These provisions may have made it advantageous for some taxpayers eligible for one of these deductions to file separately, thus reducing the amount of AGI used in computing the allowable deductions. The Tax Reform Act also abolished the two- earner deduction, which provided an additional incentive for married couples to file joint returns. For some, the widening of the tax brackets for 1988 removed an additional incentive to file jointly.

TWO-EARNER COUPLES

For Tax Year 1988, about 60 percent of married couples who filed jointly and also had salaries and wages were two-earner couples, as evidenced by the presence of at least one Form W-2 (Wage and Tax Statement) for each taxpayer. This percentage has declined by 0.5 percentage points for 1987 and 1.2 percentage points since 1986.

The percentage of joint returns with two earners varies widely by income class, ranging from approximately 13 percent for joint returns with no AGI to 74 percent for joint returns with AGI of $50,000 to $100,000. For joint returns with AGI $100,000 and over, two-earner couples as a proportion of all joint returns with Forms W-2 attached drop back to 53 percent.

ADJUSTED GROSS INCOME, SOURCES OF INCOME

Details on the sources of income and adjustments used in the computation of adjusted gross income (AGI) are shown in tables 4 and 5, respectively. AGI increased by $392 billion, or 15.8 percent, for 1988. Salaries and wages went up by $233 billion (11.8 percent). Large percentage increases were shown by taxable social security benefits (24.9 percent), dividends (23.6 percent), interest (23.3 percent), and net capital gains less losses (22.4 percent). It should be noted that returns with substantial amounts of

capital gains and losses tend to be filed well after the April filing deadline; thus, it is too early to draw conclusions about capital gains for the year as a whole. For Tax Year 1988, the number of returns showing salaries and wages as a source of income increased by 3.8 percent to 87,464,000. This increase, as well as the decrease in the number of returns showing unemployment compensation (which fell by 15.9 percent to 5,928,000 returns) are both reflections of the economic expansion which took place during 1988.

INDIVIDUAL RETIREMENT ARRANGEMENTS

The Tax Reform Act of 1986 placed substantial limitations on the amount taxpayers could deduct from total income for contributions made to an Individual Retirement Arrangement (IRA). For example, starting with Tax Year 1987, a single taxpayer who made $35,000 or more and was covered by a private pension plan was no longer able to deduct any of the contributions he or she made to an IRA (although non-deductible contributions were still allowed). For Tax Year 1987, there was a significant decline in the number and amount of IRA deductions claimed. This decline continued for 1988, as returns claiming a deductible IRA fell from 7.2 percent for 1987 to 5.9 percent. The average deduction also declined, from $1,910 for 1987 to $1,066 for 1988.

ITEMIZED DEDUCTIONS

The percentage of Forms 1040 showing itemized deductions for 1988 declined to 46.1 percent from 50.7 percent for 1987 (see Figure G). This decline was primarily the result of a significant increase in the size of the standard deduction and a further limitation on the amount of personal interest that could be deducted as an itemized deduction (40 percent). Both of these changes, stemming from the Tax Reform Act of 1986, made it advantageous for some taxpayers to switch from itemized deductions to the standard deduction.

ELECTRONIC RETURNS, PAPER RETURNS WITH OFFICIAL LABELS AND ENVELOPES

For 1988, electronically-filed returns increased to 1.2 million, from 0.6 million for Tax Year 1987. These returns are hard to classify in terms of label usage. Although an electronically filed return cannot have a label "affixed," the taxpayer may have used his or her label on the required Form 8453 (U.S. Individual Income Tax Declaration for Electronic Filing). This information is not available at the time of TPUS processing. Since the preparer of the electronic returns submits Forms 8453 (along with any other non-electronic schedules) in batches, it is unlikely that the official IRS envelope is ever used in connection with electronic returns [7]. Thus, electronic returns have been omitted from the following discussion of label and envelope usage.

Figure G.—Percentage of Returns With Itemized Deductions, Tax Years 1979–1988

Tax year	All returns	Form 1040 returns
1979	28.9%	49.6%
1980	30.6	51.7
1981	31.1	52.7
1982	34.9	57.4
1983	36.0	58.3
1984	40.7	65.1
1985	37.8	59.4
1986	38.4	59.3
1987	32.6	50.7
1988	29.2	46.1

NOTE: All data are based on returns filed through April.

For Tax Year 1988, 54.3 percent of all taxpayers who filed non-electronic (i.e., paper) returns used the IRS-provided name and address labels, a slight decrease from 54.9 percent for Tax Year 1987. Of the 54,905,000 labels used, 93.4 percent were unaltered. Only 43.4 percent of returns filed by dependents had an IRS label attached. This was, however, a substantial increase over the 38.8 percent for 1987.

When the official label is used, the IRS transcription operator need not enter the taxpayer's name or address, provided no changes were made to the label, since the information is already on file. Thus, taxpayers who use their official labels help the IRS decrease its processing costs and time and enable it to mail taxpayers their refunds sooner.

Official bar-coded envelope usage for paper returns decreased for 1988 to 64.8 percent, from 65.6 percent for Tax Year 1987 (see Figure H). Use of the official envelope speeds the sorting of returns on route to and after receipt by the IRS service centers.

Figure H.—All Non-Electronic (Paper) Returns: Number With Selected Characteristics, Tax Years 1986–1988

[Number of returns in thousands]

Item	Tax year		
	1986	1987	1988
	(1)	(2)	(3)
All returns, total	**96,737**	**98,569**	**102,228**
Form 1040	62,619	63,521	64,847
Form 1040A	17,495	17,104	18,284
Form 1040EZ	16,623	17,944	19,097
Returns with official IRS label, total	**52,651**	**53,848**	**54,905**
Form 1040	35,140	36,016	35,397
Form 1040A	8,891	8,998	9,762
Form 1040EZ	8,619	8,834	9,746
Returns with official bar-coded envelope, total	**54,521**	**64,317**	**65,521**
Form 1040	31,403	39,992	38,897
Form 1040A	11,844	12,126	13,159
Form 1040EZ	11,275	12,199	13,485

NOTE: All data are based on returns filed through April.

The bar codes on the envelopes, representing ZIP Codes and IRS information, allow the Postal Service and the IRS to machine-sort the envelopes, which is faster and less costly than manual mail-sorting procedures.

PAID PREPARERS

For Tax Year 1988, the use of paid tax return preparers increased marginally by 0.3 percentage points to 47.6 percent for 1988 (see Figure I) [8]. After a 1.7 percentage point increase in the use of paid preparers for 1987 (the first year of tax reform), the use of paid preparers seems to have stabilized. The only form type with an increase in paid preparer usage was Form 1040, which increased by 2.0 percentage points to 67.5 percent. The number of Forms 1040A with a paid preparer signature actually decreased by 2.3 percentage points to 22.2 percent. The 1040EZ returns with paid preparers declined by 0.4 percentage points to 4.3 percent.

Figure I.—All Returns and Returns with Paid Preparer Signature, Tax Years 1986–1988

[Number of returns in thousands]

Item	Tax year		
	1986	1987	1988
	(1)	(2)	(3)
All returns, total	**96,737**	**98,569**	**102,228**
Form 1040	62,619	63,521	64,847
Form 1040A	17,495	17,104	18,284
Form 1040EZ	16,623	17,944	19,097
Returns with paid-preparer signature, total	**44,082**	**46,635**	**48,673**
Form 1040	39,687	41,595	43,792
Form 1040A	3,794	4,199	4,056
Form 1040EZ	601	841	825

NOTE: All data are based on returns filed through April.

DATA SOURCES AND LIMITATIONS

Data for the Taxpayer Usage Study were derived from a daily random sampling of returns as they were received in the ten IRS service center mailrooms from January 3 to April 28, 1989 [9]. Sampling was conducted for each service center at designated rates ranging from 1-in-800 to 1-in-1,300. From January 3, 1989 to February 3, 1989, all returns selected at these rates were included in the sample. Beginning February 4, 1989, all returns with AGI of less than $100,000 were subsampled at rates ranging from 16-in-100 to 26-in-100. Thus, for returns with incomes under $100,000 received in February and March, the effective sampling rate was approximately 1-in-5,000 [10]. Beginning April 1, 1989, the subsampling rates were changed again. The new subsampling rates ranged from 8-in-100 to 18-in-100, with an effective sampling rate of approximately 1-in-10,000 for returns with incomes under $100,000.

The sample size for the entire sampling period from January 3, 1989, to April 28, 1989, was 21,947. The total number of returns selected with incomes $100,000 and above was 2,219. Examined by sampling period, 6,209 returns were selected during January; 8,316 were selected during February and March; and 7,422 were selected during April. Of the high income returns, 11 were selected for the first period, 189 for the second, and 2,019 for the third period.

"Theoretical" weights (i.e., the inverse of the sampling rates) were used for the high income returns. The 1040 low income weights were then computed by subtracting the weighted 1040 high income population from the total 1040 population, and dividing the result by the low income sample size. The 1040A and 1040EZ weights were computed by dividing the sample size into the population. These computations were made separately for each type of return for each service center for each sampling period. The result was weights ranging from a low of 789 to a high of 2,070 for returns sampled during the first sampling period. (High income returns were selected at the same rate as low income returns during this period and thus received the same weight.) For the second sampling period, the weights for low income returns ranged from a low of 4,204 to a high of 8,263. The weights for high income returns ranged from a low of 800 to a high of 1,300. For the final sampling period, the weights for low income returns ranged from a low of 5,387 to a high of 15,182. The weights for high income returns ranged from a low of 800 to a high of 1,300. The weights for electronically filed returns ranged from a low of 1,200 to a high of 1,506 for returns sampled during the first sampling period. (As done with paper returns, high income returns were selected at the same rate as low income returns during this period and thus received the same weight). For the second sampling period, the weights for low income returns ranged from a low of 3,773 to a high of 8,098. The weights for high income returns for this sampling period and the last period ranged from a low of 1,200 to a high of 1,300. For the final sampling period, the weights for low income returns ranged from a low of 20,967 to a high of 31,467. Since the data presented in this article are estimates based on a sample, they are subject to sampling, as well as nonsampling, error. Nonsampling error may be higher for TPUS than for other Statistics of Income (SOI) data because the sampled returns had not yet been subjected to any of the regular IRS or SOI processing steps which would have corrected many taxpayer errors. After the returns were added to the TPUS database, they were computer-tested for internal consistency, and some of the more obvious taxpayer omissions were corrected (such as when the taxpayer failed to fill in an amount for total income, but

carried the correct figure forward to AGI, without any of the reductions for statutory adjustments). However, no attempt was made to force-balance a return when the taxpayer had made mathematical errors.

Comparisons of TPUS data for 1988 with those for 1987 are also affected by a change in the presentation of data on "IRS compute" returns. Taxpayers have the option of requesting the Internal Revenue Service (IRS) to compute their tax and refund or balance due. These computations were not reflected in the 1987 TPUS. Such returns were therefore counted as returns with no tax, refund, or balance due. However, in the 1988 TPUS, tax, refund, and balance due computations for returns of this nature are included in the statistics.

Figure J provides a comparison of 1987 TPUS data and 1987 SOI data as a means of evaluating the representativeness of returns filed through April, as a percentage of returns filed through December. As with prior years, the TPUS data for 1988 are intended to provide early indications of trends in SOI data that will be published in more detail later in the *Statistics of Income Bulletin*, and still later on in a separate SOI report on individual income tax returns.

If the statistical data provided are to be used properly, 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. Figure K presents approximate coefficients of variation for frequency estimates. The 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 K.—Coefficients of Variation for Frequency Estimates, Tax Year 1988 [1]

Estimated number of returns	Approximate coefficient of variation
38,000,000	0.02
6,100,000	0.05
1,500,000	0.10
380,000	0.20
170,000	0.30
120,000	0.35
61,000	0.50

[1] Not to be used with money amount estimates.

NOTES AND REFERENCES

[1] Average tax was computed by dividing total income tax by total number of returns, whether or not the returns had any total income tax. If only "taxable" returns had been used in this computation, the average would be higher ($4,472).

[2] For purposes of this comparison, total income for 1986 was recomputed to approximate the concept in effect for 1987 and 1988, by adding back excluded amounts of capital gains, dividends, and unemployment compensation. It should be noted that the use of an income concept from which Keogh and IRA contributions have not been deducted results in some double counting, since amounts withdrawn from these accounts at a later date are again included in gross income. However, because of the vast changes in the rules governing IRA deductions from 1986 to 1987, it was deemed appropriate to abstract from these definitional changes.

Figure J.—Comparison of Taxpayer Usage Study (TPUS) Data and Statistics of Income (SOI) Data, Tax Year 1987

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

Items	1987 TPUS	1987 SOI	Difference	Percentage difference
	(1)	(2)	(3)	(4)
All returns	**98,569**	**106,996**	**8,427**	**8.5%**
Adjusted gross income	$2,474,879	$2,773,824	$298,945	12.1
Individual retirement arrangement adjustment:				
Number of returns	7,087	7,319	232	3.3
Amount	$13,539	$14,066	$527	3.9
Itemized deductions:				
Number of returns	32,179	35,628	3,449	10.7
Amount	$328,426	$392,020	$63,594	19.4
Total tax:				
Number of returns	84,257	90,770	6,513	7.7
Amount	$326,000	$385,540	$59,540	18.3

NOTE: All data are based on returns filed through April.

[3] For Tax Year 1988, the usual filing deadline of April 15 fell on a Saturday; thus, the filing deadline was automatically extended to the following business day--April 17.

[4] As of September 1989, the IRS projected that 109.8 million individual income tax returns for Tax Year 1988 will be filed by the end of 1989. Because of year-to-year changes in the percentage of returns that are filed by April 15, it may be difficult to project total frequencies and amounts for the year from the data presented. However, based on previous experience ratios and averages from the 1987 and 1988 TPUS reports are expected to be very close to final data for those 2 years.

[5] Taxpayers could legitimately file after April 17 if:

- they lived outside of the United States and Puerto Rico and their main place of business or military post of duty was outside the United States and Puerto Rico (permitted an automatic extension to June 15th);
- they filed a Form 4868 for an automatic extension of the filing deadline, paying the estimated balance due with the Form 4868 (permitted an automatic extension to August 15th); or
- they filed a Form 2688 for an additional extension of filing deadline (a Form 2688 is generally filed if the automatic extensions are not sufficient).

[6] The increase in returns filed by dependents may be the result of provisions in the 1986 Act that required dependents to file a return if their income was more than $500 and they had any unearned income, or if their earned income alone was more than $3,000. Prior to 1987, dependents generally had to file only if they had $1,080 or more of unearned income, or $3,560 or more of total income.

[7] U.S. Department of Treasury, Internal Revenue Service, Publication 1345 (Rev. 10-88), *Revenue Procedure for Electronic Filing of Indivivual Income Tax Returns (Tax Year 1988).*

[8] Electronically filed returns are often processed through paid preparers, but it is not necessary for a taxpayer to have his or her return prepared by a paid preparer. There is a form which accompanies an electronically filed return entitled "Summary of Preparer Info." If the return was professionally prepared, the name of the paid preparer will be listed there, and the return will be classified as having a paid preparer signature.

[9] In addition to the sample drawn from the mail room receipts, a separate sample was drawn from the electronically-transmitted returns which were filed in the IRS Cincinnati and Ogden Service Centers. These returns were sampled at the corresponding rates for those service centers.

[10] Example of calculation of the effective sampling rate:

Sampling rate = 1/800
Subsampling rate = 16/100
Effective sampling rate: (1/800) x (16/100) = 1/5,000

Table 1.—All Returns: Number by Marital Status, by Type of Return and Size of Adjusted Gross Income

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

Type of return, marital status	Total	Number of returns by size of adjusted gross income								
		No adjusted gross income [1]	$1 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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	**102,228**	**488**	**15,170**	**14,125**	**13,038**	**11,093**	**15,840**	**18,676**	**11,524**	**2,273**
Returns of single persons	44,824	189	12,729	9,089	6,664	5,225	5,891	3,862	928	249
Joint returns of husbands and wives	45,266	256	1,104	2,526	3,838	3,852	7,914	13,498	10,308	1,970
Separate returns of husbands and wives	1,616	*16	165	292	339	196	337	194	*57	20
Returns of heads of households	10,456	*27	1,165	2,206	2,184	1,809	1,697	1,109	231	29
Returns of surviving spouses	*66	—	*8	*12	*13	*11	*1	*14	—	*6
Form 1040 returns, total	**64,847**	**444**	**4,932**	**6,466**	**6,508**	**5,953**	**10,639**	**16,279**	**11,355**	**2,273**
Returns of single persons	20,586	164	3,733	3,794	2,833	2,268	3,440	3,198	908	249
Joint returns of husbands and wives	38,167	248	748	1,798	2,731	2,711	5,858	11,947	10,158	1,970
Separate returns of husbands and wives	1,100	*16	*97	*94	196	*143	290	187	*57	20
Returns of heads of households	4,943	*16	354	774	735	821	1,050	933	231	29
Returns of surviving spouses	*52	—	—	*6	*13	*11	*1	*14	—	*8
Form 1040A returns, total	**18,284**	***29**	**2,939**	**3,312**	**3,497**	**2,871**	**3,452**	**2,014**	**170**	**—**
Returns of single persons	5,142	*10	1,697	948	798	688	702	280	*19	—
Joint returns of husbands and wives	7,098	*9	356	727	1,107	1,141	2,055	1,552	150	—
Separate returns of husbands and wives	516	—	*67	198	*143	*53	*47	*7	—	—
Returns of heads of households	5,514	*10	811	1,432	1,449	989	647	175	—	—
Returns of surviving spouses	*14	—	*8	*6	—	—	—	—	—	—
Form 1040EZ returns, total [2]	**19,097**	***16**	**7,299**	**4,348**	**3,034**	**2,269**	**1,748**	**384**	**—**	**—**
Returns of single persons	19,097	*16	7,299	4,348	3,034	2,269	1,748	384	—	—

[1] Includes returns with negative adjusted gross income.
[2] Form 1040EZ returns could be filed by single persons only.
* 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 totals because of rounding.

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

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

Type of return, total income tax [1]	Total	Number of returns by size of adjusted gross income								
		No adjusted gross income [2]	$1 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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	**102,228**	**488**	**15,170**	**14,125**	**13,038**	**11,093**	**15,840**	**18,676**	**11,524**	**2,273**
Number with total income tax	82,921	—	5,221	9,162	9,996	10,504	15,632	18,619	11,515	2,272
Number with no total income tax	19,307	488	9,949	4,963	3,042	589	208	*57	*9	*1
Form 1040 returns, total	**64,847**	**444**	**4,932**	**6,466**	**6,508**	**5,953**	**10,639**	**16,279**	**11,355**	**2,273**
Number with total income tax	56,184	—	1,715	3,679	5,031	5,487	10,433	16,222	11,346	2,272
Number with no total income tax	8,664	444	3,217	2,787	1,477	466	207	*57	*9	*1
Form 1040A returns, total	**18,284**	***29**	**2,939**	**3,312**	**3,497**	**2,871**	**3,452**	**2,014**	**170**	**—**
Number with total income tax	12,368	—	916	1,138	1,931	2,748	3,451	2,014	170	—
Number with no total income tax	5,916	*29	2,023	2,174	1,565	*123	*1	—	—	—
Form 1040EZ returns, total [2]	**19,097**	***16**	**7,299**	**4,348**	**3,034**	**2,269**	**1,748**	**384**	**—**	**—**
Number with total income tax	14,370	—	2,590	4,346	3,034	2,269	1,748	384	—	—
Number with no total income tax	4,727	*16	4,709	*2	—	—	—	—	—	—

[1] Total income tax is computed as the sum of income tax after credits and alternative minimum tax, less earned income credit (which was treated as a payment on the income tax return).
[2] Includes returns with negative adjusted gross income.
* 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 totals because of rounding.

Table 3—All Returns: Number With and Without Total Income Tax, by Type of Return and Size of Total Income

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

Type of return, total income tax status [1]	Total	Number of returns by size of total income [2]								
		No total income [3]	$1 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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	**102,228**	**503**	**15,122**	**14,071**	**12,848**	**11,006**	**15,745**	**18,958**	**11,622**	**2,352**
Number with total income tax	82,921	*20	5,221	9,083	9,830	10,384	15,526	18,894	11,613	2,351
Number with no total income tax	19,307	483	9,902	4,989	3,018	622	219	*64	*9	*1
Form 1040 returns, total	**64,847**	**459**	**4,891**	**6,410**	**6,365**	**5,876**	**10,510**	**16,532**	**11,452**	**2,352**
Number with total income tax	56,184	*20	1,715	3,600	4,912	5,382	10,293	16,468	11,443	2,351
Number with no total income tax	8,664	439	3,176	2,810	1,453	495	217	*64	*9	*1
Form 1040A returns, total	**18,284**	***29**	**2,933**	**3,314**	**3,449**	**2,861**	**3,486**	**2,042**	**170**	**—**
Number with total income tax	12,368	—	916	1,138	1,884	2,733	3,485	2,042	170	—
Number with no total income tax	5,916	*29	2,016	2,176	1,565	*127	*1	—	—	—
Form 1040EZ returns, total	**19,097**	***16**	**7,299**	**4,348**	**3,034**	**2,269**	**1,748**	**384**	**—**	**—**
Number with total income tax	14,370	—	2,590	4,346	3,034	2,269	1,748	384	—	—
Number with no total income tax	4,727	*16	4,709	*2	—	—	—	—	—	—

[1] Total income tax is computed as the sum of income tax after credits and alternative minimum tax, less earned income credit (which was treated as a payment on the income tax return).
[2] The sum of all sources of income less loss, before reduction by statutory adjustments.
[3] Includes returns with negative total income.
* 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 4.—All Returns: Adjusted Gross Income and Sources of Income, by Size of Adjusted Gross Income

[All figures are estimates based on samples—numbers of returns are in thousands, amounts are in millions of dollars]

Size of adjusted gross income	Total income [1]		Salaries and wages		Taxable interest		Tax-exempt interest [2]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	**102,228**	**2,891,075**	**87,464**	**2,206,950**	**65,477**	**168,066**	**3,451**	**26,607**
No adjusted gross income [3]	488	*−8,787	118	1,363	254	854	*5	*10
$1 under $5,000	15,170	38,768	12,406	31,411	6,327	4,251	77	123
$5,000 under $10,000	14,125	105,905	11,078	76,304	6,301	11,775	91	234
$10,000 under $15,000	13,038	163,949	10,560	122,140	6,778	16,027	91	160
$15,000 under $20,000	11,093	194,457	9,526	154,723	6,504	12,188	144	282
$20,000 under $30,000	15,840	395,377	14,183	327,594	10,648	18,662	467	1,747
$30,000 under $50,000	18,676	731,292	17,162	611,962	15,499	35,105	926	4,708
$50,000 under $100,000	11,524	758,318	10,576	608,936	10,930	35,855	1,021	7,448
$100,000 or more	2,273	511,796	1,855	272,518	2,235	33,350	628	11,895

Size of adjusted gross income	Dividends		Taxable refunds of State and local income taxes		Alimony received		Business net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	**21,282**	**63,015**	**18,612**	**10,595**	**400**	**2,593**	**11,935**	**110,628**
No adjusted gross income [3]	*78	*161	*26	*42	—	—	*69	*437
$1 under $5,000	1,534	1,180	*131	*34	*19	*25	705	1,387
$5,000 under $10,000	1,392	2,124	348	68	*44	*197	1,007	4,608
$10,000 under $15,000	1,525	2,257	673	221	*71	*306	936	5,953
$15,000 under $20,000	1,489	3,215	1,122	259	*92	*424	1,014	8,103
$20,000 under $30,000	2,895	4,609	2,844	798	*64	*399	1,532	13,853
$30,000 under $50,000	5,355	11,278	6,615	2,425	*77	*315	1,871	21,165
$50,000 under $100,000	5,415	16,293	5,713	3,233	*23	*141	1,510	26,349
$100,000 or more	1,598	21,898	1,141	3,514	*9	*786	501	39,869

Size of adjusted gross income	Business net loss		Sales of capital assets from Schedule D				Capital gain distributions	
			Net capital gain		Net capital loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**2,791**	**11,096**	**7,863**	**96,294**	**4,006**	**6,981**	**1,581**	**1,103**
No adjusted gross income [3]	164	2,253	*80	777	*68	*122	—	—
$1 under $5,000	*92	*648	304	204	269	335	*93	*15
$5,000 under $10,000	244	681	461	1,626	255	425	*110	*66
$10,000 under $15,000	267	595	481	1,207	271	470	108	85
$15,000 under $20,000	207	1,225	602	2,164	175	292	*85	*16
$20,000 under $30,000	440	1,130	1,071	3,326	563	951	212	*49
$30,000 under $50,000	691	2,011	1,744	6,989	975	1,762	460	258
$50,000 under $100,000	562	1,590	2,131	22,010	1,027	1,798	448	247
$100,000 or more	124	964	989	57,992	402	826	*65	367

Size of adjusted gross income	Other gain less loss		Schedule E income less loss [4]		Taxable IRA distributions [5]		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Total distributions	Taxable Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)
All returns, total	**1,625**	**1,705**	**12,979**	**60,182**	**2,572**	**15,681**	**11,185**
No adjusted gross income [3]	*46	*−917	*140	*−1,398	—	—	—
$1 under $5,000	*34	*−137	481	−152	*29	*12	*55
$5,000 under $10,000	*113	*−686	897	843	238	771	626
$10,000 under $15,000	*137	*165	952	865	309	1,828	790
$15,000 under $20,000	*127	*150	859	576	239	1,568	668
$20,000 under $30,000	198	452	1,704	−407	541	2,787	2,165
$30,000 under $50,000	330	217	3,032	1,719	583	2,544	2,300
$50,000 under $100,000	389	804	3,468	2,687	527	3,837	3,156
$100,000 or more	251	1,655	1,446	55,451	105	2,334	1,426

Footnote(s) at end of table.

Table 4. (Continued)—All Returns: Adjusted Gross Income and Sources of Income, by Size of Adjusted Gross Income

[All figures are estimates based on samples—numbers of returns are in thousands, amounts are in millions of dollars]

Size of adjusted gross income	Taxable pensions and annuities			Farm net income		Farm net loss	
	Number of returns	Total pensions	Taxable pensions	Number of returns	Amount	Number of returns	Amount
	(32)	(33)	(34)	(35)	(36)	(37)	(38)
All returns, total	**14,867**	**264,049**	**125,350**	**1,072**	**10,817**	**1,197**	**8,396**
No adjusted gross income [3]	*29	*327	*318	*23	*178	*93	*1,311
$1 under $5,000	596	1,318	1,363	*129	*157	*43	*420
$5,000 under $10,000	1,856	8,066	8,117	*98	*246	153	*629
$10,000 under $15,000	2,198	11,998	13,629	*130	*571	*145	*1,202
$15,000 under $20,000	1,580	11,736	11,135	*125	*725	*115	*633
$20,000 under $30,000	2,476	22,888	21,637	*136	*1,205	247	974
$30,000 under $50,000	3,244	37,782	27,694	289	3,438	229	1,104
$50,000 under $100,000	2,394	139,774	29,674	*112	*2,148	*130	*1,371
$100,000 or more	493	30,162	11,784	30	2,147	42	753

Size of adjusted gross income	Other income less loss		Unemployment compensation		Taxable social security benefits		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Total benefits	Taxable benefits
	(44)	(45)	(39)	(40)	(41)	(42)	(43)
All returns, total	**6,868**	**13,256**	**5,928**	**10,656**	**3,881**	**35,824**	**14,616**
No adjusted gross income [3]	*129	*−6,945	—	—	*17	*89	*43
$1 under $5,000	381	123	251	274	*9	*43	*1
$5,000 under $10,000	329	204	854	1,382	*6	*75	*34
$10,000 under $15,000	540	798	812	1,394	*15	*268	*15
$15,000 under $20,000	524	829	792	1,428	*18	*170	*18
$20,000 under $30,000	984	1,432	1,267	2,296	558	5,237	884
$30,000 under $50,000	1,705	2,841	1,278	2,216	1,776	15,035	6,147
$50,000 under $100,000	1,649	4,503	649	1,591	1,140	10,910	5,475
$100,000 or more	626	9,472	24	75	341	3,996	2,000

[1] The sum of all sources of income less loss, before reduction by statutory adjustments.
[2] Not included in total income (columns 1 and 2).
[3] Includes returns with negative adjusted gross income.
[4] Rent, royalty, partnership, S Corporation, and estate or trust net income less loss.
[5] IRA—individual retirement arrangement.
* 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 totals because of rounding.

Table 5.—All Returns: Total Income, Statutory Adjustments, and Adjusted Gross Income, by Size of Adjusted Gross Income

[All figures are estimates based on samples—numbers of returns are in thousands, amounts are in millions of dollars]

Size of adjusted gross income	Total income [1]		Statutory adjustments, total		Reimbursed employee business expenses		Payments to an individual retirement arrangement	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	**102,228**	**2,891,075**	**10,235**	**25,208**	**1,347**	**3,276**	**5,993**	**6,389**
No adjusted gross income [2]	488	−8,787	*23	*30	—	—	*10	*20
$1 under $5,000	15,170	38,768	173	277	—	—	*54	*20
$5,000 under $10,000	14,125	105,905	393	326	*8	*22	*152	*16
$10,000 under $15,000	13,038	163,949	784	1,015	*70	*94	377	231
$15,000 under $20,000	11,093	194,457	1,170	1,598	*104	*197	719	286
$20,000 under $30,000	15,840	395,377	2,076	3,840	205	440	1,418	1,088
$30,000 under $50,000	18,676	731,292	3,056	5,936	342	834	2,194	2,601
$50,000 under $100,000	11,524	758,318	1,878	6,165	521	1,262	791	1,418
$100,000 or more	2,273	511,796	683	6,020	96	427	277	709

Size of adjusted gross income	Self-employed health insurance deduction		Keogh retirement plan and self-employed deduction		Penalty on early withdrawal of savings		Alimony paid		Adjusted gross income or deficit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total	**1,745**	**790**	**721**	**5,613**	**912**	**221**	**545**	**3,246**	**102,228**	**2,866,615**
No adjusted gross income [2]	*18	*10	—	—	*7	[3]	—	—	488	−8,817
$1 under $5,000	*57	*35	—	—	*45	*22	*20	*74	15,170	38,491
$5,000 under $10,000	*150	*37	*6	*3	*67	*9	*17	*27	14,125	105,524
$10,000 under $15,000	191	77	*18	*2	*147	*36	*31	*152	13,038	163,156
$15,000 under $20,000	285	120	*17	*41	*89	*11	*37	*107	11,093	192,858
$20,000 under $30,000	332	144	*77	*153	*146	*28	*85	*434	15,840	392,095
$30,000 under $50,000	380	181	*94	*226	231	40	*99	*373	18,676	725,355
$50,000 under $100,000	185	88	294	1,534	158	56	187	1,152	11,524	752,177
$100,000 or more	148	99	214	3,655	24	19	69	929	2,273	505,776

[1] The sum of all sources of income less loss, before reduction by statutory adjustments.
[2] Includes returns with negative adjusted gross income.
[3] Less than $500,000.
* 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 6.—All Returns: Selected Deduction, Tax, and Payment Items by Size of Adjusted Gross Income

[All figures are estimates based on samples—numbers of returns in thousands, amounts are in millions of dollars.]

Size of adjusted gross income	Adjusted gross less deficit		Itemized deductions		Standard deductions		Exemptions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	**102,228**	**286,615**	**29,878**	**358,596**	**71,533**	**272,616**	**92,798**	**204,635**
No adjusted gross income [1]	488	−8,817	*53	*589	427	1,731	456	884
$1 under $5,000	15,170	38,491	208	1,598	14,817	39,153	7,504	11,216
$5,000 under $10,000	14,125	105,524	622	4,119	13,308	49,400	12,777	20,676
$10,000 under $15,000	13,038	163,156	1,085	9,163	11,783	46,548	12,764	23,302
$15,000 under $20,000	11,093	192,858	1,646	12,732	9,356	37,444	11,037	22,106
$20,000 under $30,000	15,840	392,095	4,199	32,892	11,541	49,120	15,803	35,473
$30,000 under $50,000	18,676	725,355	10,122	92,152	8,474	39,634	18,676	50,158
$50,000 under $100,000	11,524	752,177	9,764	129,576	1,734	8,914	11,512	34,173
$100,000 or more	2,273	505,776	2,179	75,777	93	672	2,268	6,646

Size of adjusted gross income	Taxable income		Income tax before credits		Child care credits		Total tax credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	**85,823**	**1,898,083**	**85,864**	**376,439**	**7,095**	**3,604**	**9,180**	**5,690**
No adjusted gross income [1]	—	—	*34	*86	—	—	*34	*86
$1 under $5,000	5,242	3,844	5,259	599	*64	*13	*109	*24
$5,000 under $10,000	9,914	25,242	9,925	3,827	410	112	319	112
$10,000 under $15,000	11,748	65,918	11,748	9,900	402	261	929	482
$15,000 under $20,000	10,774	101,061	10,772	15,106	626	451	1,109	510
$20,000 under $30,000	15,719	241,944	15,706	37,702	1,226	782	1,615	873
$30,000 under $50,000	18,649	496,048	18,643	83,160	2,693	1,234	2,794	1,546
$50,000 under $100,000	11,506	547,613	11,506	111,613	1,587	659	1,816	1,198
$100,000 or more	2,271	416,414	2,271	114,447	178	92	364	805

Size of adjusted gross income	Income tax after credits [2]		Alternative minimum tax		Total tax [3]		Income tax withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All Returns, total	**85,420**	**371,769**	***57**	***539**	**87,453**	**387,620**	**87,806**	**324,660**
No adjusted gross income [1]	—	—	—	—	158	269	*95	*186
$1 under $5,000	5,265	595	—	—	5,989	860	11,296	2,456
$5,000 under $10,000	9,787	3,762	*7	*8	10,430	4,489	10,961	6,793
$10,000 under $15,000	11,621	9,639	—	—	11,894	10,556	10,930	12,754
$15,000 under $20,000	10,697	14,655	—	—	10,822	15,996	9,794	17,875
$20,000 under $30,000	15,646	36,829	—	—	15,736	39,094	14,555	42,065
$30,000 under $50,000	18,626	81,747	—	—	18,637	85,257	17,491	86,574
$50,000 under $100,000	11,506	110,832	*20	*72	11,515	114,847	10,811	97,271
$100,000 or more	2,271	113,710	29	459	2,272	116,252	1,873	58,687

Size of adjusted gross income	Earned income credit [4]		Total income tax [5]		Amount overpaid		Tax due at time of filing	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	**10,266**	**5,587**	**82,921**	**370,834**	**74,689**	**69,757**	**24,832**	**55,172**
No adjusted gross income [1]	*22	*15	—	—	*142	*161	*95	*143
$1 under $5,000	1,494	601	5,221	588	11,157	2,855	2,565	381
$5,000 under $10,000	2,855	2,372	9,162	3,647	10,778	6,322	2,525	889
$10,000 under $15,000	3,460	2,055	9,996	8,757	10,215	7,200	2,706	1,275
$15,000 under $20,000	2,415	439	10,504	14,279	8,816	6,183	2,243	1,546
$20,000 under $30,000	*12	*9	15,632	36,821	12,103	10,465	3,725	3,069
$30,000 under $50,000	—	—	18,619	81,762	13,931	17,744	4,736	6,604
$50,000 under $100,000	*8	*95	11,515	110,809	6,741	12,719	4,775	12,365
$100,000 or more	—	—	2,272	114,169	805	6,107	1,464	28,898

[1] Includes returns with negative adjusted gross income.

[2] Income tax before credits less child and dependent care, elderly or disabled, foreign tax, general business and prior year minimum tax credits. Earned income credit has not been subtracted.

[3] 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 was computed without regard to the earned income credit).

[4] Includes returns with amounts used to reduce "total" tax to zero and returns with refundable amounts (where the credit exceeded "total tax").

[5] Income tax after credits plus alternative minimum tax, less earned income credit (which was treated as a payment on the income).

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

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

Table 7.—Form 1040 Returns: Number With and Without Itemized Deductions, by Size of Adjusted Gross Income

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

Number by size of itemized deductions	Total	Number of returns by size of adjusted gross income								
		No adjusted gross income [1]	$1 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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Form 1040 returns, total	**64,847**	**444**	**4,932**	**6,466**	**6,508**	**5,953**	**10,639**	**16,279**	**11,355**	**2,273**
With itemized deductions:										
Number of returns	29,878	*53	208	622	1,085	1,646	4,199	10,122	9,764	2,179
Total amount	358,596	589	1,598	4,119	9,163	12,732	32,892	92,152	129,576	75,777
Number of returns by size of itemized deductions:										
$1 under $500	*18	—	*8	—	—	*10	—	—	—	—
$500 under $1,000	1,196	*38 [2]	1,025	*70	*47	—	*6	—	*8	*2
$1,000 under $1,500	195	—	177	*10	—	—	*8	—	—	—
$1,500 under $2,000	277	—	243	*27	—	*7	—	—	—	—
$2,000 under $3,500	9,764	*92 [2]	1,684	2,035	1,596	1,459	1,817	981	*86	15
$3,500 under $5,000	8,705	*49 [2]	912	2,195	1,590	1,252	1,451	1,049	189	18
$5,000 under $7,500	25,350	238 [2]	733	1,877	2,805	2,608	5,709	8,439	2,805	136
$7,500 under $10,000	6,218	*8 [2]	*32	*98	197	344	819	2,681	1,937	102
$10,000 under $15,000	6,847	*6 [2]	*27	*59	*115	*146	528	2,296	3,385	283
$15,000 under $25,000	4,269	*14 [2]	—	*22	*86	*96	258	721	2,438	633
$25,000 under $50,000	1,329	—	*11	*1	*24	*17	*14	*74	450	739
$50,000 or more	382	—	—	—	—	—	—	*8	*30	344
Without itemized deductions	**34,970**	**391**	**4,723**	**5,844**	**5,423**	**4,306**	**6,441**	**6,156**	**1,591**	**94**

[1] Includes returns with negative adjusted gross income.
[2] Some taxpayers filed a Schedule A (Itemized Deductions) for use in computing their alternative minimum tax, even though their adjusted gross income and, therefore, their taxable income was equal to zero.
* 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 totals because of rounding.

Table 8.—All Returns: Presence of Form W-2 Wage and Tax Statement, by Type of Return and Size of Adjusted Gross Income

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

Number of returns with Form W-2, type of return	Total	Number of returns by size of adjusted gross income								
		No adjusted gross income [1]	$1 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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	**102,228**	**488**	**15,170**	**14,125**	**13,038**	**11,093**	**15,840**	**18,676**	**11,524**	**2,273**
Forms W-2 attached, total	166,737	186	22,414	21,242	18,765	16,297	25,771	35,133	23,399	3,531
Number of returns with a W-2 attached	86,172	*136	12,089	10,767	10,339	9,414	14,038	17,047	10,502	1,840
Number of returns by number of forms W-2 attached:										
One	39,810	*97	5,917	5,125	5,721	5,588	7,528	6,534	2,560	742
Two or more for same taxpayer	23,396	*28	6,083	5,231	3,786	2,575	2,640	2,052	780	220
Two or more for different taxpayers [2]	22,967	*89	411	833	1,251	3,871	8,461	7,162	879	
Form W-2 not attached	16,056	352	3,081	3,358	2,699	1,679	1,802	1,629	1,023	433
Married filing jointly	**45,266**	**256**	**1,104**	**2,526**	**3,838**	**3,852**	**7,914**	**13,498**	**10,308**	**1,970**
Forms W-2 attached, total	86,067	*116	1,164	3,103	5,507	6,244	15,561	28,823	22,240	3,310
Number of returns with a W-2 attached	38,201	*83	552	1,452	2,618	2,870	6,753	12,561	9,639	1,673
Number of returns by number of forms W-2 attached:										
One	11,520	*61	289	685	1,241	1,217	2,228	3,258	1,928	613
Two or more for same taxpayer	3,714	*11	174	357	544	402	654	842	549	181
Two or more for different taxpayers [2]	22,91	*89	411	833	1,251	3,871	8,461	7,162	879	
Form W-2 not attached	7,064	173	552	1,073	1,220	982	1,161	937	669	296

[1] Includes returns with negative adjusted gross income.
[2] Even if each spouse on a joint return had two or more Forms W-2, the return was counted only once in the statistics for "two or more different taxpayers."
* Estimate should be used with caution because of small number of sample returns on which it is based.
NOTE: Detail may not add to total because of rounding.

Table 9.—Form 1040 Returns: Number With Selected Forms and Schedules, by Size of Adjusted Gross Income

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

Form or schedule		Total	Number of returns by size of adjusted gross income								
			No adjusted gross income [1]	$1 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
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Forms 1040, total		**64,847**	**444**	**4,932**	**6,466**	**6,508**	**5,953**	**10,639**	**16,279**	**11,355**	**2,273**
A	Itemized Deductions	30,616	*53	272	695	1,185	1,733	4,405	10,309	9,780	2,183
B	Interest and Dividends Income	32,907	185	2,141	3,006	3,107	2,560	4,523	7,605	7,663	2,118
C	Profit (or loss) from Business	11,989	240	790	1,242	1,211	1,202	1,983	2,606	2,083	631
D	Capital Gains or Loss	12,236	*148	584	757	794	823	1,643	2,828	3,222	1,437
E	Supplemental Income Schedule	13,204	*146	490	911	988	848	1,694	3,118	3,517	1,491
F	Farm Income and Expenses	2,283	*122	178	256	282	232	389	499	257	70
R/RP	Credit for the Elderly or the Disabled	392	*17	*32	208	*71	*34	*18	—	*13	—
SE	Social Security Self-Employment Tax	10,383	*131	748	1,157	1,073	1,162	1,663	2,171	1,688	592
1116	Computation of Foreign Tax Credit	498	—	*15	*9	*16	*35	*74	*73	150	126
2106	Employee Business Expenses	4,615	*10	*14	*39	*129	243	595	1,463	1,757	365
2119	Sale of Your Home	1,908	—	*76	*50	183	*90	210	529	606	164
2120	Multiple Support Declaration/Underpayment of Tax by Individuals and Fiduciaries	4,208	—	*99	225	286	386	636	819	1,180	578
2439	Notice to Shareholders of Undistributed Long-Term Capital Gains	*22	—	—	*11	—	*6	—	—	—	*5
2441	Credit for Child Care and Dependent Care Expenses	6,010	—	*13	*74	242	502	997	2,400	1,601	181
2555	Foreign Earned Income	*19	*11	—	—	—	—	—	*7	—	*1
3468	Computation of Investment Credit	*92	—	—	—	*18	—	*6	*21	*27	20
3800	General Business Credit	423	*42	*21	*74	*63	*51	*77	*52	*26	17
3903	Moving Expenses	835	—	*9	*20	—	*24	*106	220	375	79
3903F	Foreign Moving Expenses	*33	—	—	—	*7	—	*11	—	*10	*5
4136	Computation of Credit for Federal Tax on Fuels	1,117	*82	*105	*92	160	*122	173	258	*100	25
4137	Computation of Social Security Tax on Unreported Tip Income	167	—	*22	*25	*25	*26	*36	*25	*6	*1
4255	Recapture of Investment Credit	287	—	*17	*10	*24	*19	*30	*42	*73	72
4562	Depreciation and Amortization	12,523	207	549	899	1,055	1,067	1,823	3,064	2,807	1,052
4684	Casualties and Theft	156	—	*6	*11	*10	*7	*38	*47	*23	13
4797	Sales of Business Property	3,210	*88	*45	218	201	217	351	610	977	502
4835	Farm Rental Income and Expenses	546	*6	*24	*81	*49	*63	*46	154	*94	29
4868	Application for Automatic Extension of Time to File	*57	—	—	—	*7	—	*9	*29	—	12
4952	Investment Interest Expense Deduction	1,502	—	*18	*52	*15	*32	*117	229	563	474
4970	Tax on Accumulation Distribution of Trusts	*19	—	—	—	—	*8	—	—	*11	—
4972	Tax on Lump Sum Distributions	183	—	*1	*30	*19	—	*16	*69	*34	13
5329	Return for Individual Retirement Arrangement and Qualified Retirement Taxes	2,091	—	*6	*69	*94	*111	429	685	598	99
5695	Residential Energy Credit	*6	—	—	—	—	—	—	*6	—	—
5884	Jobs Credit	*13	—	—	—	—	—	*1	—	—	12
6249	Windfall Profit Tax Credit	*6	—	—	—	—	—	—	*6	—	*1
6251	Alternative Minimum Tax—Individuals	3,224	*15	*37	*73	*68	*53	151	582	1,351	895
6252	Installment Sales Income	1,620	*11	*6	*93	*120	*132	207	382	457	213
6478	Credit for Alcohol Used As Fuel	*8	—	—	—	*7	—	—	—	—	*1
6765	Credit for Increasing Research Activities	*24	—	—	—	—	—	—	*9	—	15
8271	Investor Reporting of Tax Shelter Registration Number	939	—	*17	*34	*28	*15	*68	176	331	270
8275	Disclosure Statement Under IRC Section 6661	—	—	—	—	—	—	—	—	—	—
8283	Noncash Charitable Contributions	980	—	—	—	*14	*9	*71	178	428	280
8332	Release of Claim to Exemption for Child of Divorced or Separated Parents	204	—	—	*15	*12	*1	*37	*107	*27	*5
8396	Mortgage Interest Credit	*42	*6	*9	*6	—	—	—	*14	*6	—
8582	Passive Activity Loss Limitations	4,317	*28	*133	167	156	211	394	867	1,431	929
8586	Low Income Housing Credit	*33	—	—	*6	—	—	*6	—	*17	*3
8598	Home Mortgage Interest	—	—	—	—	—	—	—	—	—	—
8606	Nondeductible IRA Contributions, IRA Basis and Nontaxable Distributions	876	—	—	*1	*8	*6	*42	270	416	133
8611	Recapture of Low Income Housing Credit	—	—	—	—	—	—	—	—	—	—
8615	Computation of Tax for Children Under Age 14 Who Have Investment Income More Than $1000.00	274	—	248	*16	—	—	—	—	—	*2
8801	Credit for Prior Year Minimum Tax	*29	—	—	—	—	—	*7	—	—	22
8832	Release of Claim to Exemption for Child of Divorced or Separated Parents	—	—	—	—	—	—	—	—	—	—

[1] Includes returns with negative adjusted gross income.

* 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 totals because of rounding.

Table 10.—Form 1040 and Form 1040A Returns: Number With Payments to an Individual Retirement Arrangement (IRA), by Type of Return and Size of Adjusted Gross Income

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

Payments to an IRA, type of return	Total	Number of returns by size of adjusted gross income								
		No adjusted gross income [1]	$1 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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Form 1040 and Form 1040A returns, total	**83,131**	**473**	**7,871**	**9,778**	**10,004**	**8,824**	**14,092**	**18,293**	**11,524**	**2,273**
Returns with payments to an IRA, total	**5,993**	***10**	***54**	**152**	**377**	**719**	**1,418**	**2,194**	**791**	**277**
Size of payment:										
$1 under $2,000	2,085	*6	*17	*72	137	308	597	859	*84	*4
$2,000	2,006	—	*29	*72	160	317	488	574	291	74
$2,001 under $2,250	*39	—	—	—	—	—	*10	*16	*12	—
$2,250	694	—	*9	*7	*53	*52	*126	290	*111	45
$2,251 under $4,000	222	—	—	—	*7	*8	*19	*142	*34	12
$4,000	941	*5	—	—	*20	*33	178	306	259	141
More than $4,000	*8	—	—	—	—	—	—	*7	—	*1
Returns without payments to an IRA	**77,138**	**462**	**7,816**	**9,626**	**9,627**	**8,105**	**12,673**	**16,098**	**10,734**	**1,996**
Form 1040 returns, total	**64,847**	**444**	**4,932**	**6,466**	**6,508**	**5,953**	**10,639**	**16,279**	**11,355**	**2,273**
Returns with payments to an IRA, total	**5,312**	***10**	***48**	***134**	**268**	**531**	**1,221**	**2,047**	**776**	**277**
Size of payment:										
$1 under $2,000	1,664	*6	*17	*58	*85	193	458	760	*84	*4
$2,000	1,787	—	*22	*69	*104	244	446	552	276	74
$2,001 under $2,250	*39	—	—	—	—	—	*10	*16	*12	—
$2,250	673	—	*9	*7	*53	*52	*117	279	*111	45
$2,251 under $4,000	215	—	—	—	*7	*8	*19	*135	*34	12
$4,000	926	*5	—	—	*20	*33	171	298	259	141
More than $4,000	*8	—	—	—	—	—	—	*7	—	*1
Returns without payments to an IRA	**59,535**	**433**	**4,884**	**6,332**	**6,239**	**5,422**	**9,418**	**14,232**	**10,579**	**1,996**
Form 1040A returns, total	**18,284**	***29**	**2,939**	**3,312**	**3,497**	**2,871**	**3,452**	**2,014**	**170**	**—**
Returns with payments to an IRA, total	**681**	**—**	***6**	***18**	***109**	**188**	**197**	***147**	***15**	**—**
Size of payment:										
$1 under $2,000	421	—	—	*15	*53	*115	*139	99	—	—
$2,000	219	—	*6	*3	*56	*73	*42	*22	*15	—
$2,250	*20	—	—	—	—	—	*9	*11	—	—
$2,251 under $4,000	*7	—	—	—	—	—	—	*7	—	—
$4,000	*14	—	—	—	—	—	*7	*8	—	—
Returns without payments to an IRA	**17,603**	***29**	**2,933**	**3,294**	**3,388**	**2,683**	**3,255**	**1,867**	**155**	**—**

[1] Includes returns with negative adjusted gross income.

* 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 totals because of rounding.

Table 11.—All Returns: Exemptions by Size of Adjusted Gross Income

[All figures are estimates based on samples—number of returns and amounts are in thousands]

Size of adjusted gross income	Total number of returns	Returns claiming exemptions [1]		Taxpayer exemptions [1]		Exemptions for dependents, total	
		Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns, total	**102,228**	**92,660**	**204,410**	**92,660**	**137,930**	**36,139**	**66,493**
No adjusted gross income [1]	488	450	878	450	706	*94	*192
$1 under $5,000	15,170	7,355	11,026	7,355	8,462	1,589	2,594
$5,000 under $10,000	14,125	12,773	20,670	12,773	15,322	3,134	5,355
$10,000 under $15,000	13,038	12,763	23,290	12,763	16,589	3,995	6,736
$15,000 under $20,000	11,093	11,048	22,106	11,048	14,875	3,975	7,202
$20,000 under $30,000	15,840	15,825	35,473	15,825	23,736	6,152	11,706
$30,000 under $50,000	18,676	18,668	50,150	18,668	32,177	9,593	17,993
$50,000 under $100,000	11,524	11,512	34,173	11,512	21,826	6,412	12,314
$100,000 or more	2,273	2,266	6,644	2,266	4,236	1,195	2,400

Size of adjusted gross income	Exemptions for children under age 5		Exemptions for dependents		Exemptions for children at home	
	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions
	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total	**11,709**	**15,109**	**28,932**	**51,453**	**34,049**	**61,498**
No adjusted gross income [1]	*10	*10	*84	*171	*84	*171
$1 under $5,000	710	881	996	1,718	1,532	2,446
$5,000 under $10,000	1,120	1,338	2,313	4,017	2,873	4,866
$10,000 under $15,000	1,404	1,796	3,024	4,889	3,681	5,967
$15,000 under $20,000	1,318	1,724	3,148	5,507	3,644	6,375
$20,000 under $30,000	2,169	2,896	4,892	8,841	5,769	10,741
$30,000 under $50,000	3,132	4,042	7,856	13,974	9,130	16,892
$50,000 under $100,000	1,585	2,085	5,548	10,263	6,188	11,767
$100,000 or more	259	336	1,071	2,073	1,149	2,273

Size of adjusted gross income	Exemptions for children not at home		Exemptions for other dependents	
	Number of returns	Number of exemptions	Number of returns	Number of exemptions
	(14)	(15)	(16)	(17)
All returns, total	**979**	**1,467**	**2,281**	**3,554**
No adjusted gross income [1]	—	—	—	—
$1 under $5,000	*9	*9	*79	*139
$5,000 under $10,000	*45	*69	298	420
$10,000 under $15,000	*77	*149	340	568
$15,000 under $20,000	*107	*164	408	692
$20,000 under $30,000	214	330	406	666
$30,000 under $50,000	293	385	466	714
$50,000 under $100,000	185	289	227	292
$100,000 or more	*48	71	56	64

[1] Includes returns with negative adjusted gross income.

* 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 totals because of rounding.

Table 12.—Returns Filed by Dependents: Adjusted Gross Income and Selected Sources of Income, by Size of Adjusted Gross Income

[All figures are estimates based on samples—numbers of returns are in thousands, amounts are in millions of dollars]

Size of adjusted gross income	Adjusted gross income or deficit		Salaries and wages		Dividends		Taxable interest	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	**9,568**	**33,986**	**8,205**	**25,880**	**1,240**	**1,118**	**4,958**	**3,295**
No adjusted gross income [1]	*38	*−12	—	—	*24	*9	*21	*16
$1 under $5,000	7,815	17,059	6,603	14,311	935	655	3,878	1,717
$5,000 under $10,000	1,352	9,097	1,279	7,856	181	179	791	807
$10,000 under $15,000	275	3,193	247	2,381	*54	*45	204	532
$15,000 under $20,000	*45	*787	*45	*632	*13	*65	*29	*51
$20,000 under $30,000	*15	*383	*15	*149	*6	*2	*15	*12
$30,000 under $50,000	*8	*391	*8	*388	*8	—	*8	*2
$50,000 under $100,000	*13	*918	*4	*111	*13	*111	*4	*78
$100,000 or more	*7	*2,169	*4	*50	*7	*52	*7	*80

Size of adjusted gross income	Total income or loss [2]		Itemized deductions		Standard deductions		Taxable income, total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	**9,560**	**33,804**	**97**	**491**	**9,471**	**18,313**	**6,647**	**15,364**
No adjusted gross income [1]	*30	*−12	—	—	*38	*19	—	—
$1 under $5,000	7,815	17,059	*26	*43	7,789	13,685	4,942	3,551
$5,000 under $10,000	1,352	9,127	*43	*130	1,309	3,715	1,341	5,209
$10,000 under $15,000	275	2,966	—	—	275	719	275	2,470
$15,000 under $20,000	*45	*793	*6	*28	*39	*117	*45	*622
$20,000 under $30,000	*15	*383	—	—	*15	*44	*15	*340
$30,000 under $50,000	*8	*391	*8	*47	—	—	*8	*343
$50,000 under $100,000	*13	*918	*8	*6	*4	*13	*13	*899
$100,000 or more	*7	*2,178	*5	*238	*2	*1	*7	*1,930

Size of adjusted gross income	Taxable income taxed in part at parents rates		Total income tax [3]		Total tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)
All returns, total	**224**	**1,259**	**6,598**	**2,724**	**6,668**	**2,752**
No adjusted gross income [1]	—	—	—	—	*10	*1
$1 under $5,000	199	276	4,894	548	4,953	563
$5,000 under $10,000	*16	*115	1,341	793	1,341	798
$10,000 under $15,000	—	—	275	370	275	371
$15,000 under $20,000	—	—	*45	*93	*45	*100
$20,000 under $30,000	—	—	*15	*61	*15	*61
$30,000 under $50,000	—	—	*8	*78	*8	*78
$50,000 under $100,000	*8	*645	*13	*243	*13	*243
$100,000 or more	*1	*222	*7	*537	*7	*537

[1] Includes returns with negative adjusted gross income.
[2] The sum of all sources of income less loss, before reduction by statutory adjustments.
[3] Includes returns with no total income.
* 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 13.—Returns with Itemized Deductions: Selected Income and Deduction Items, by Size of Adjusted Gross Income

[All figures are estimates based on samples—number of returns are in thousands, amounts are in millions of dollars]

Size of adjusted gross income	Adjusted gross income less deficit		Itemized deductions, total	Medical and dental expense deduction		Taxes paid deduction	
	Number of returns	Amount	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns, total	**29,878**	**1,688,259**	**358,596**	**4,578**	**17,211**	**29,148**	**111,884**
No adjusted gross income [1]	*53	*−3,294	589	*28	*74	*34	*105
$1 under $5,000	208	687	1,598	*135	*962	*120	*168
$5,000 under $10,000	622	4,803	4,119	396	1,276	554	618
$10,000 under $15,000	1,085	13,818	9,163	675	2,953	992	1,359
$15,000 under $20,000	1,646	29,077	12,732	623	2,769	1,534	2,055
$20,000 under $30,000	4,199	107,002	32,892	1,021	2,858	4,106	7,497
$30,000 under $50,000	10,122	404,288	92,152	1,171	3,802	9,993	25,610
$50,000 under $100,000	9,764	642,974	129,576	478	1,671	9,653	42,343
$100,000 or more	2,179	488,904	75,777	52	845	2,161	32,130

Size of adjusted gross income	Total interest deduction		Deductible home mortgage interest			
			Paid to financial institutions		Paid to individuals	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total	**27,455**	**161,301**	**23,957**	**133,879**	**1,392**	**4,275**
No adjusted gross income [1]	*42	*312	*53	*333	—	—
$1 under $5,000	*123	*387	*76	*312	*4	*20
$5,000 under $10,000	451	1,688	356	1,350	*37	*123
$10,000 under $15,000	833	3,204	637	2,720	*51	*81
$15,000 under $20,000	1,424	5,543	1,139	4,613	*95	*273
$20,000 under $30,000	3,801	15,956	3,311	13,467	188	453
$30,000 under $50,000	9,575	45,905	8,421	39,272	406	916
$50,000 under $100,000	9,235	60,901	8,260	51,294	448	1,423
$100,000 or more	1,972	27,407	1,704	20,517	162	986

Size of adjusted gross income	Total contributions deduction		Casualty or theft loss deduction		Moving expense deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)
All returns, total	**26,900**	**43,515**	**133**	**594**	**847**	**3,606**
No adjusted gross income [1]	*17	*13	—	—	—	—
$1 under $5,000	*84	*40	*6	*8	—	—
$5,000 under $10,000	419	353	*11	*18	*11	*2
$10,000 under $15,000	871	970	*9	*113	*7	*16
$15,000 under $20,000	1,349	1,512	*7	*31	*24	*50
$20,000 under $30,000	3,663	3,999	*25	*45	*111	*302
$30,000 under $50,000	9,267	10,669	*51	*314	215	594
$50,000 under $100,000	9,141	14,364	*21	*26	391	1,934
$100,000 or more	2,088	11,595	*4	*39	87	710

Size of adjusted gross income	Miscellaneous deductions subject to reduction by 2 percent of adjusted gross income				Other miscellaneous deductions	
	After reduction		Before reduction			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)	(25)
All returns, total	**7,364**	**17,912**	**14,481**	**27,255**	**676**	**1,795**
No adjusted gross income [1]	*14	*6	*14	*6	—	—
$1 under $5,000	*47	*8	*51	*13	*4	([2])
$5,000 under $10,000	*121	*126	238	153	—	—
$10,000 under $15,000	236	408	410	485	*25	46
$15,000 under $20,000	403	508	681	633	*49	254
$20,000 under $30,000	1,100	2,151	1,896	2,776	91	67
$30,000 under $50,000	2,598	4,827	4,863	7,108	221	277
$50,000 under $100,000	2,449	7,269	5,070	11,419	234	804
$100,000 or more	395	2,609	1,257	4,662	52	347

[1] Includes returns with negative adjusted gross income.
[2] Less than $500,000.
* 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 totals because of rounding.