

# INDIVIDUAL INCOME TAX RETURNS 1992

▲ RETURNS FILED \$ TAX COMPUTATIONS \$

SALARIES & WAGES \$ TAXABLE INCOME ▼

▲ EXEMPTIONS \$ STANDARD DEDUCTIONS

ADJUSTED GROSS INCOME \$ INCOME TAX

NET GAINS ▲ NET LOSSES ▼ TAX LIABILITY

ITEMIZED DEDUCTIONS \$ ADJUSTMENTS ▼

▼ IRAS \$ MARITAL STATUS ▼ DEPENDENTS

INTEREST ▼ ALTERNATIVE MINIMUM TAX

\$ NONTAXABLE RETURNS ▼ TAX REFUNDS

▲ TAX CREDITS ▼ SOURCES OF INCOME \$

DIVIDENDS ▲ ROYALTIES \$ CAPITAL GAINS

\$ EARNED INCOME CREDIT ▼ TAX RATES ▲

STATISTICS OF INCOME

Department  
of the  
Treasury  
Internal  
Revenue  
Service

# Individual Income Tax Returns 1992

Publication 1304 (Rev. 4/95)

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**Margaret Milner Richardson**  
*Commissioner*

This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified income tax, tax credits, self-employment tax, and tax payments. Classifications are by tax status, size of adjusted gross income, marital status, and type of tax computation

**Michael P. Dolan**  
*Deputy Commissioner*

Additional unpublished information from individual income tax returns, classified by size of adjusted gross income, is available on a reimbursable basis. A public-use tape file, the Individual Tax File, containing the records selected for the Statistics of Income sample is also available on a reimbursable basis. The file is suitable primarily for making national-level estimates.

**Phil Brand**  
*Chief Compliance Officer*

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*Director,  
Statistics of Income*

Statistics of Income's Statistical Information Services (SIS) staff provides data, statistical analysis, and information in response to requests from customers in the IRS, other government agencies, congressional offices, businesses, academic institutions, and the public. In addition, the SIS staff provides data referral services, acts as liaison between requesters and IRS analysts on technical questions, and arranges for sales and transmittals of publications and published tables. The SIS staff can be reached by telephone on (202)874-0410, or by fax on (202)874-0922.

**Dave Paris**  
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# Section 1

# Introduction and Changes in Law

This report contains complete individual income tax data for Tax Year 1992. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of approximately 114 million Forms 1040, 1040A, 1040EZ, and 1040PC, including electronic returns, filed for Tax Year 1992.

Table A on the following page presents selected income and tax items for Tax Years 1988, 1989, 1990, 1991, and 1992, and provides the percentage change for each item between 1991 and 1992. When comparing income and tax items from different years, it is important to consider any changes in the tax law which may have affected the data. To aid inter-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars.

Five components of AGI showed sizable changes for 1992: taxable interest received declined 22.5 percent; capital gains distributions climbed 50.9 percent; taxable distributions from Individual Retirement Arrangements increased 27.4 percent; rents royalties, partnerships, estates, trusts, etc. increased 40.5 percent; and unemployment compensation rose 34.7 percent. Total AGI increased by 4.8 percent to

\$3.6 trillion. The total tax liability, grew 6.1 percent to \$503.1 billion.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 1992, and the 1979 Income Concept. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms and instructions appear in Section 5, and Section 6 contains a subject index.

## Requirements for Filing

The filing requirements for Tax Year 1992 were generally based on gross income, filing status, marital status, age, and, to a lesser extent, dependency and blindness. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the

**Table A--Selected Income and Tax Items for Selected Years, 1988-1992, in Current and Constant 1990 Dollars<sup>1</sup>**

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

Item	Current dollars					Percent change, 1991 to 1992
	1988	1989	1990	1991	1992	
	(1)	(2)	(3)	(4)	(5)	(6)
All returns.....	109,708,280	112,135,673	113,717,138	114,730,123	113,604,503	-1.0
Form 1040 returns.....	71,359,242	71,563,456	69,270,236	68,992,987	65,870,679	-4.5
Electronically filed returns.....	†	†	3,125,950	2,900,257	3,412,727	na
PC returns.....	na	na	na	†	2,377,108	na
Form 1040A returns.....	19,066,165	20,478,063	25,917,288	26,605,992	28,768,327	8.1
Electronically filed returns.....	†	†	4,231,641	6,496,237	7,266,419	na
PC returns.....	na	na	na	†	1,683,774	na
Form 1040EZ returns.....	19,282,873	20,094,154	18,529,614	19,131,143	18,965,496	-0.9
Electronically filed returns.....	†	†	1,397,449	1,899,679	1,825,658	na
PC returns.....	na	na	na	†	709,339	na
Salaries & wages						
Number of returns.....	93,257,370	95,487,922	96,729,912	97,066,245	96,263,895	-0.8
Amount.....	2,337,984,129	2,449,530,553	2,599,401,271	2,674,260,752	2,805,703,266	4.9
Taxable interest received						
Number of returns.....	69,421,338	69,881,648	70,369,662	70,161,547	67,280,674	-4.1
Amount.....	186,981,636	220,015,823	227,083,888	209,411,465	162,343,280	-22.5
Tax exempt interest						
Number of returns.....	3,514,401	3,730,291	3,916,925	4,128,715	4,453,458	7.9
Amount.....	32,811,274	37,589,693	40,228,405	43,111,140	45,728,471	6.1
Dividends in AGI						
Number of returns.....	22,903,155	23,079,592	22,904,441	23,228,826	23,715,100	2.1
Amount.....	77,329,507	81,309,036	80,168,536	77,284,498	77,925,720	0.8
State income tax refund						
Number of returns.....	19,581,464	16,589,028	16,668,283	16,675,610	16,769,415	0.6
Amount.....	11,234,875	9,233,859	10,155,294	10,360,755	10,190,421	-1.6
Alimony received						
Number of returns.....	465,437	462,025	466,075	465,461	466,532	0.2
Amount.....	3,035,504	3,598,148	3,876,235	4,141,841	4,606,142	11.2
Business or profession net income, less loss						
Number of returns.....	13,571,440	14,160,696	14,637,591	15,029,325	15,320,466	1.9
Amount.....	126,323,250	132,737,680	141,430,193	141,864,014	154,002,154	8.6
Net capital gain in AGI less loss						
Number of returns.....	12,521,113	12,847,743	12,121,524	12,682,215	13,352,724	5.3
Amount.....	152,841,481	144,006,237	113,159,105	101,559,040	116,393,768	14.6
Capital gains distribution reported on form 1040						
Number of returns.....	1,788,122	2,211,919	2,166,358	2,326,788	3,137,878	34.9
Amount.....	926,728	1,624,693	1,072,088	1,216,780	1,835,768	50.9
Sales of property other than capital assets, net gains less loss						
Number of returns.....	1,755,951	1,771,117	1,691,377	1,605,159	1,684,241	4.9
Amount.....	1,860,313	1,058,830	1,471,208	-2,201,504	-2,654,106	-20.6
Total IRA, distributions						
Number of returns.....	3,354,206	3,723,152	4,389,748	4,899,292	5,565,393	13.6
Amount.....	23,677,746	28,923,395	35,402,867	42,481,367	55,637,677	31.0
Taxable IRA in AGI						
Number of returns.....	2,645,142	2,985,214	3,545,474	3,996,947	4,444,823	11.2
Amount.....	11,118,008	13,875,464	17,554,377	20,627,106	26,273,246	27.4
Total Pensions & annuities (received)						
Number of returns.....	17,192,037	17,651,137	17,957,834	18,893,132	18,752,298	-0.7
Amount.....	175,469,215	196,308,325	214,431,668	239,241,028	262,505,637	9.7
Taxable pensions & annuities (in AGI)						
Number of returns.....	16,481,248	16,816,830	17,014,091	17,907,232	17,676,445	-1.3
Amount.....	138,785,886	147,358,442	159,294,448	176,501,703	186,491,698	5.7
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns.....	14,156,232	14,238,241	14,341,128	13,872,760	13,593,119	-2.0
Amount.....	127,747,315	67,980,277	74,970,367	72,092,658	101,267,900	40.5
Farm net income less loss						
Number of returns.....	2,367,527	2,359,718	2,321,153	2,290,908	2,288,218	-0.1
Amount.....	-1,176,537	-213,939	-433,762	-2,853,007	-2,536,007	11.1
Unemployment compensation in AGI						
Number of returns.....	6,974,262	7,175,322	8,014,136	9,931,421	10,309,533	3.8
Amount.....	11,626,600	12,095,062	15,453,147	23,309,714	31,393,169	34.7
Social security benefits (received)						
Number of returns.....	10,131,920	10,417,916	10,812,582	11,047,907	10,783,342	-2.4
Amount.....	84,453,369	91,757,049	100,038,603	108,292,997	111,289,205	2.8
Taxable social security benefits (received)						
Number of returns.....	4,024,093	4,675,100	5,082,575	5,333,413	5,535,811	3.8
Amount.....	14,361,470	17,347,058	19,686,539	21,359,312	23,139,399	8.3

Footnotes at end of table

**Table A--Selected Income and Tax Items for Selected Years, 1988-1992, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

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

Item	Current dollars					Percent change, 1991 to 1992
	1988	1989	1990	1991	1992	
	(1)	(2)	(3)	(4)	(5)	
Other income, net gain less loss						
Number of returns.....	6,550,768	6,364,065	5,514,420	5,399,836	5,256,347	-2.7
Amount.....	21,632,636	18,683,150	18,420,835	24,894,414	21,502,493	-13.6
Total income, net gain less loss						
Number of returns.....	109,650,913	112,082,521	113,680,637	114,659,690	113,475,772	-1.0
Amount.....	3,111,221,671	3,280,931,125	3,439,401,579	3,499,249,790	3,664,593,805	4.7
Primary taxpayer IRA adjustment						
Number of returns.....	5,825,108	5,280,531	4,761,622	4,211,741	4,036,901	-4.2
Amount.....	8,580,947	7,806,631	7,128,241	6,400,933	6,191,865	-3.3
Spouse IRA adjustment						
Number of returns.....	2,615,832	2,372,984	2,106,852	1,912,395	1,837,085	-3.9
Amount.....	3,300,807	3,022,063	2,729,979	2,629,244	2,504,195	-4.8
One half of self employment tax						
Number of returns.....	na	na	11,006,093	11,751,761	12,206,670	3.9
Amount.....	na	na	9,921,387	10,712,138	11,540,330	7.7
Self-employed health insurance						
Number of returns.....	1,885,153	2,364,511	2,754,040	3,047,949	2,825,883	-7.3
Amount.....	884,304	1,267,834	1,627,356	1,906,288	1,367,088	-28.3
Self-employment retirement Keogh plans						
Number of returns.....	814,586	822,353	824,327	840,087	919,187	9.4
Amount.....	6,626,908	6,326,156	6,777,645	6,912,855	7,592,136	9.8
Forfeited interest penalty						
Number of returns.....	775,773	1,056,067	906,265	989,496	905,383	-8.5
Amount.....	181,278	312,689	194,925	196,726	153,086	-22.2
Alimony paid adjustment						
Number of returns.....	587,022	600,571	650,896	673,072	680,281	1.1
Amount.....	4,183,246	4,514,401	4,932,087	5,302,480	5,513,598	4.0
Foreign housing deductions						
Number of returns.....	310	2,861	2,684	2,690	3,374	25.4
Amount.....	2,609	23,214	46,488	45,256	52,785	16.6
Other adjustments						
Number of returns.....	57,483	377,507	135,447	99,191	88,883	-10.4
Amount.....	121,874	1,269,060	616,124	610,210	549,171	-10.0
Total statutory adjustments						
Number of returns.....	10,747,370	9,926,729	16,648,032	16,990,443	17,170,925	1.1
Amount.....	28,201,888	24,572,969	33,974,231	34,716,128	35,464,254	2.2
Adjusted gross income or loss (AGI)						
Amount.....	3,083,019,783	3,256,358,156	3,405,427,348	3,464,533,661	3,629,129,550	4.8
Itemized deductions						
Number of returns.....	31,902,985	31,972,317	32,174,938	32,489,919	32,540,614	0.2
Amount.....	395,216,456	430,977,999	458,485,055	467,697,873	481,945,631	3.0
Total standard deductions						
Number of returns.....	76,471,827	79,338,895	80,620,774	81,304,774	80,072,236	-1.5
Amount.....	289,564,223	309,431,034	331,456,520	351,076,010	366,533,607	4.4
Basic standard deduction						
Number of returns.....	76,471,827	79,338,895	80,620,774	81,304,774	80,072,236	-1.5
Amount.....	280,341,390	299,978,991	320,840,806	340,096,951	355,222,745	4.4
Additional standard deductions						
Number of returns.....	10,292,748	10,551,521	10,954,167	11,038,416	10,643,118	-3.6
Amount.....	9,222,833	9,452,043	10,615,715	10,979,059	11,310,862	3.0
AGI less deductions						
Number of returns.....	99,695,559	101,662,455	102,922,034	103,213,145	102,105,105	-1.1
Amount.....	2,455,282,330	2,574,191,179	2,679,179,450	2,717,651,867	2,853,414,748	5.0
Number of exemptions.....	221,884,006	223,756,252	227,549,246	231,296,627	230,547,002	-0.3
Exemption amount.....	430,771,177	447,129,806	465,985,366	491,084,150	523,042,222	6.5
Taxable income						
Number of returns.....	90,281,729	92,313,789	93,148,332	92,717,816	90,717,400	-2.2
Amount.....	2,069,966,980	2,173,345,881	2,263,661,230	2,284,087,935	2,395,695,907	4.9
Tax from tables, rate schedules, etc						
Number of returns.....	90,186,916	92,211,584	93,078,537	92,622,506	90,623,988	-2.2
Amount.....	417,544,449	436,473,269	452,155,839	453,843,011	481,900,611	6.2
Additional taxes						
Number of returns.....	264,425	231,193	152,343	150,801	121,579	-19.4
Amount.....	1,344,716	1,766,869	971,740	659,653	730,262	10.7
Income tax before credits						
Number of returns.....	90,218,979	92,246,065	93,089,368	92,635,791	90,633,192	-2.2
Amount.....	418,889,165	438,240,138	453,127,579	454,502,664	482,630,873	6.2
Child care credit						
Number of returns.....	9,023,458	6,028,094	6,143,590	5,896,435	5,980,219	1.4
Amount.....	3,812,849	2,439,471	2,549,004	2,520,549	2,527,188	0.3
Credit for elderly or disabled						
Number of returns.....	356,973	319,758	339,818	285,085	240,144	-15.8
Amount.....	68,904	64,490	61,898	57,083	51,120	-10.4

Footnotes at end of table

**Table A--Selected Income and Tax Items for Selected Years, 1988-1992, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

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

Item	Current dollars					Percent change, 1991 to 1992
	1988	1989	1990	1991	1992	
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Foreign tax credit</b>						
Number of returns.....	559,217	641,557	772,143	874,583	1,068,776	22.2
Amount.....	1,087,203	1,311,742	1,682,307	1,824,334	2,047,275	12.2
<b>General business credit</b>						
Number of returns.....	364,169	332,419	262,573	259,625	252,151	-2.9
Amount.....	718,209	593,192	616,288	522,507	574,633	10.0
<b>Total credits</b>						
Number of returns.....	10,344,023	7,363,358	7,547,409	7,360,137	7,627,557	3.6
Amount.....	5,944,749	4,751,606	5,214,375	5,204,348	5,690,280	9.3
<b>Income tax less credits<sup>1</sup></b>						
Number of returns.....	89,218,654	91,654,173	92,523,796	92,088,147	90,072,183	-2.2
Amount.....	412,944,416	433,488,532	447,913,204	449,297,085	476,721,285	6.1
<b>Self-employment tax</b>						
Number of returns.....	11,195,247	11,587,550	11,615,984	12,084,845	12,243,336	1.3
Amount.....	17,264,586	18,403,176	20,859,584	21,967,799	23,154,833	5.4
<b>Alternative minimum tax</b>						
Number of returns.....	113,562	117,483	132,103	243,672	287,183	17.9
Amount.....	1,027,884	831,012	830,313	1,213,426	1,357,063	11.8
<b>Recapture taxes</b>						
Number of returns.....	287,789	121,380	50,739	11,500	4,433	-61.5
Amount.....	234,202	91,608	66,023	26,956	27,583	2.3
<b>Social security, medicare tax on tip income not reported</b>						
Number of returns.....	138,057	158,652	227,866	279,781	306,218	9.4
Amount.....	20,308	20,876	32,854	45,410	67,478	48.6
<b>Tax on qualified retirement plans</b>						
Number of returns.....	1,951,890	2,080,968	2,442,179	3,029,160	3,045,980	0.6
Amount.....	853,919	975,572	1,195,718	1,442,380	1,524,638	5.7
<b>Advanced earned income credit payments</b>						
Number of returns.....	2,858	6,336	8,009	26,086	27,599	5.8
Amount.....	1,086	1,657	2,367	6,743	15,396	128.3
<b>Total tax liability<sup>1</sup></b>						
Number of returns.....	91,467,630	94,011,751	95,103,483	94,848,722	93,088,694	-1.9
Amount.....	432,373,193	453,833,349	470,909,018	474,008,060	503,095,005	6.1
<b>Income tax withheld</b>						
Number of returns.....	93,542,541	95,828,144	97,747,178	98,755,763	97,535,602	-1.2
Amount.....	342,220,135	362,405,397	386,525,674	397,605,848	407,463,612	2.5
<b>Estimated tax payments</b>						
Number of returns.....	12,443,029	12,660,900	12,805,826	12,658,218	12,783,008	1.0
Amount.....	80,328,108	88,108,845	91,607,397	92,576,548	113,747,377	22.9
<b>Earned income credit<sup>1</sup></b>						
Number of returns.....	11,148,476	11,695,876	12,554,681	13,864,555	14,096,575	3.2
Amount.....	5,896,107	6,575,661	7,511,502	11,104,993	13,027,917	17.3
<b>Payment with an extension request</b>						
Number of returns.....	1,232,645	1,286,619	1,304,663	1,113,929	1,152,117	3.4
Amount.....	20,603,565	17,416,394	16,704,169	14,563,609	9,947,890	-31.7
<b>Excess social security tax withheld</b>						
Number of returns.....	953,151	932,845	931,283	807,036	932,687	15.6
Amount.....	847,460	844,233	905,327	770,807	846,175	9.8
<b>Other payments:</b>						
<b>Form 2439</b>						
Number of returns.....	60,993	78,141	47,799	47,368	33,198	-29.9
Amount.....	23,270	47,712	33,975	56,313	109,013	93.6
<b>Form 4136</b>						
Number of returns.....	955,836	751,328	682,348	642,657	638,306	-0.7
Amount.....	317,085	141,777	145,124	149,940	171,046	14.1
<b>Total payments<sup>1</sup></b>						
Number of returns.....	106,328,985	104,335,240	106,138,534	106,827,617	106,046,359	-0.7
Amount.....	450,240,127	475,560,024	503,463,897	516,828,059	545,313,031	5.5
<b>Overpayment, total</b>						
Number of returns.....	79,143,548	80,908,202	83,507,580	85,564,104	80,991,052	-5.3
Amount.....	78,837,972	81,252,232	88,479,352	95,269,292	92,047,931	-3.4
<b>Overpayment refunded</b>						
Number of returns.....	76,414,800	78,271,544	80,514,484	82,402,017	77,840,969	-5.5
Amount.....	68,990,260	71,735,083	78,103,385	84,043,194	78,879,540	-6.1
<b>Refund credited to next year</b>						
Number of returns.....	4,016,487	3,753,154	4,394,058	4,643,125	4,863,373	4.7
Amount.....	9,847,712	9,517,149	10,375,966	11,226,098	13,168,391	17.3
<b>Tax due at time of filing</b>						
Number of returns.....	27,185,438	28,044,448	26,986,948	25,567,640	29,035,574	13.6
Amount.....	61,507,880	60,156,928	56,561,150	53,046,236	50,411,381	-5.0
<b>Tax penalty</b>						
Number of returns.....	3,326,495	3,569,721	3,792,027	3,798,637	4,555,184	19.9
Amount.....	536,842	631,371	636,676	596,943	581,476	-2.6

Footnotes at end of table

**Table A--Selected Income and Tax Items for Selected Years, 1988-1992, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

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

Item	Constant 1990 dollars <sup>2</sup>					Percent change, 1991 to 1992
	1988	1989	1990	1991	1992	
	(7)	(8)	(9)	(10)	(11)	(12)
All returns.....	109,708,280	112,135,673	113,717,138	114,730,123	113,604,503	-1.0
Form 1040 returns.....	71,359,242	71,563,456	69,270,236	68,992,987	65,870,679	-4.5
Electronically filed returns.....	†	†	3,125,950	2,900,257	3,412,727	na
PC returns.....	na	na	na	†	2,377,108	na
Form 1040A returns.....	19,066,165	20,478,063	25,917,288	26,605,992	28,768,327	8.1
Electronically filed returns.....	†	†	4,231,641	6,496,237	7,266,419	na
PC returns.....	na	na	na	†	1,683,774	na
Form 1040EZ returns.....	19,282,873	20,094,154	18,529,614	19,131,143	18,965,496	-0.9
Electronically filed returns.....	†	†	1,397,449	1,899,679	1,825,658	na
PC returns.....	na	na	na	†	709,339	na
Salaries & wages						
Number of returns.....	93,257,370	95,487,922	96,729,912	97,066,245	96,263,895	-0.8
Amount.....	2,583,407,877	2,581,170,235	2,599,401,271	2,566,469,052	2,614,821,310	1.9
Taxable interest received						
Number of returns.....	69,421,338	69,881,648	70,369,662	70,161,547	67,280,674	-4.1
Amount.....	206,609,543	231,839,645	227,083,888	200,970,696	151,298,490	-24.7
Tax exempt interest						
Number of returns.....	3,514,401	3,730,291	3,916,925	4,128,715	4,453,458	7.9
Amount.....	36,255,551	39,609,792	40,228,405	41,373,455	42,617,401	3.0
Dividends in AGI						
Number of returns.....	22,903,155	23,079,592	22,904,441	23,228,826	23,715,100	2.1
Amount.....	85,446,969	85,678,647	80,168,536	74,169,384	72,624,157	-2.1
State income tax refund						
Number of returns.....	19,581,464	16,589,028	16,668,283	16,675,610	16,769,415	0.6
Amount.....	12,414,227	9,730,094	10,155,294	9,943,143	9,497,130	-4.5
Alimony received						
Number of returns.....	465,437	462,025	466,075	465,461	466,532	0.2
Amount.....	3,354,148	3,791,515	3,876,235	3,974,895	4,292,770	8.0
Business or profession net income, less loss						
Number of returns.....	13,571,440	14,160,696	14,637,591	15,029,325	15,320,466	1.9
Amount.....	139,583,702	139,871,106	141,430,193	136,145,887	143,524,841	5.4
Net capital gain in AGI less loss						
Number of returns.....	12,521,113	12,847,743	12,121,524	12,682,215	13,352,724	5.3
Amount.....	168,885,614	151,745,244	113,159,105	97,465,489	108,475,087	11.3
Capital gains distribution reported on form 1040						
Number of returns.....	1,788,122	2,211,919	2,166,358	2,326,788	3,137,878	34.9
Amount.....	1,024,009	1,712,005	1,072,088	1,167,735	1,710,674	46.5
Sales of property other than capital assets, net gains less loss						
Number of returns.....	1,755,951	1,771,117	1,691,377	1,605,159	1,684,241	4.9
Amount.....	2,055,594	1,115,732	1,471,208	-2,112,768	-2,473,538	-17.1
Total IRA, distributions						
Number of returns.....	3,354,206	3,723,152	4,389,748	4,899,292	5,565,393	13.6
Amount.....	26,163,255	30,477,761	35,402,867	40,769,066	51,852,448	27.2
Taxable IRA in AGI						
Number of returns.....	2,645,142	2,985,214	3,545,474	3,996,947	4,444,823	11.2
Amount.....	12,285,092	14,621,142	17,554,377	19,795,687	24,485,784	23.7
Total Pensions & annuities (received)						
Number of returns.....	17,192,037	17,651,137	17,957,834	18,893,132	18,752,298	-0.7
Amount.....	193,888,635	206,858,087	214,431,668	229,597,916	244,646,446	6.6
Taxable pensions & annuities (in AGI)						
Number of returns.....	16,481,248	16,816,830	17,014,091	17,907,232	17,676,445	-1.3
Amount.....	153,354,570	155,277,600	159,294,448	169,387,431	173,804,006	2.6
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns.....	14,156,232	14,238,241	14,341,128	13,872,760	13,593,119	-2.0
Amount.....	141,157,254	71,633,590	74,970,367	69,186,812	94,378,285	36.4
Farm net income less loss						
Number of returns.....	2,367,527	2,359,718	2,321,153	2,290,908	2,288,218	-0.1
Amount.....	-1,300,041	-225,436	-433,762	-2,738,011	-2,363,473	13.7
Unemployment compensation in AGI						
Number of returns.....	6,974,262	7,175,322	8,014,136	9,931,421	10,309,533	3.8
Amount.....	12,847,072	12,745,060	15,453,147	22,370,167	29,257,380	30.8
Social security benefits (received)						
Number of returns.....	10,131,920	10,417,916	10,812,582	11,047,907	10,783,342	-2.4
Amount.....	93,318,640	96,688,144	100,038,603	103,928,020	103,717,805	-0.2
Taxable social security benefits (received)						
Number of returns.....	4,024,093	4,675,100	5,082,575	5,333,413	5,535,811	3.8
Amount.....	15,869,028	18,279,302	19,686,539	20,498,380	21,565,144	5.2

Footnotes at end of table



**Table A--Selected Income and Tax Items for Selected Years, 1988-1992, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

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

Item	Constant 1990 dollars <sup>2</sup>					Percent change, 1991 to 1992
	1988	1989	1990	1991	1992	
	(7)	(8)	(9)	(10)	(11)	(12)
Other income, net gain less loss						
Number of returns.....	6,550,768	6,364,065	5,514,420	5,399,836	5,256,347	-2.7
Amount.....	23,903,465	19,667,197	18,420,835	23,890,992	20,039,602	-16.1
Total income, net gain less loss						
Number of returns.....	109,650,913	112,082,521	113,680,637	114,659,690	113,475,772	-1.0
Amount.....	3,437,814,001	3,457,250,922	3,439,401,579	3,358,205,173	3,415,278,476	1.7
Primary taxpayer IRA adjustment						
Number of returns.....	5,825,108	5,280,531	4,761,622	4,211,741	4,036,901	-4.2
Amount.....	9,481,709	8,226,165	7,128,241	6,142,930	5,770,610	-6.1
Spouse IRA adjustment						
Number of returns.....	2,615,832	2,372,984	2,106,852	1,912,395	1,837,085	-3.9
Amount.....	3,647,301	3,184,471	2,729,979	2,523,267	2,333,826	-7.5
One half of self employment tax						
Number of returns.....	na	na	11,006,093	11,751,761	12,206,670	3.9
Amount.....	na	na	9,921,387	10,280,363	10,755,200	4.6
Self-employed health insurance						
Number of returns.....	1,885,153	2,364,511	2,754,040	3,047,949	2,825,883	-7.3
Amount.....	977,131	1,335,968	1,627,356	1,829,451	1,274,080	-30.4
Self-employment retirement Keogh plans						
Number of returns.....	814,586	822,353	824,327	840,087	919,187	9.4
Amount.....	7,322,550	6,668,129	6,777,645	6,634,218	7,075,616	6.7
Forfeited interest penalty						
Number of returns.....	775,773	1,056,067	906,265	989,496	905,383	-8.5
Amount.....	200,307	329,493	194,925	186,797	142,671	-24.4
Alimony paid adjustment						
Number of returns.....	587,022	600,571	650,896	673,072	680,281	1.1
Amount.....	4,622,371	4,757,008	4,932,087	5,088,752	5,138,488	1.0
Foreign housing deductions						
Number of returns.....	310	2,861	2,684	2,690	3,374	25.4
Amount.....	2,883	25,651	51,368	50,007	58,326	16.6
Other adjustments						
Number of returns.....	57,483	377,507	135,447	99,191	88,883	-10.4
Amount.....	134,667	1,402,276	680,800	674,265	606,619	-10.0
Total statutory adjustments						
Number of returns.....	10,747,370	9,926,729	16,648,032	16,990,443	17,170,925	1.1
Amount.....	31,162,307	25,893,540	33,974,231	33,316,821	33,051,495	-0.8
Adjusted gross income or loss (AGI)						
Amount.....	3,406,651,694	3,431,357,383	3,405,427,348	3,324,888,350	3,382,226,980	1.7
Itemized deductions						
Number of returns.....	31,902,985	31,972,317	32,174,938	32,489,919	32,540,614	0.2
Amount.....	436,703,266	454,139,093	458,485,055	448,846,327	449,157,158	0.1
Total standard deductions						
Number of returns.....	76,471,827	79,338,895	80,620,774	81,304,774	80,072,236	-1.5
Amount.....	319,960,467	326,060,099	331,456,520	336,925,154	341,597,024	1.4
Basic standard deduction						
Number of returns.....	76,471,827	79,338,895	80,620,774	81,304,774	80,072,236	-1.5
Amount.....	309,769,492	316,100,096	320,840,806	326,388,629	331,055,680	1.4
Additional standard deductions						
Number of returns.....	10,292,748	10,551,521	10,954,167	11,038,416	10,643,118	-3.6
Amount.....	10,190,976	9,960,003	10,615,715	10,536,525	10,541,344	0.0
AGI less deductions						
Number of returns.....	99,695,559	101,662,455	102,922,034	103,213,145	102,105,105	-1.1
Amount.....	2,713,019,149	2,712,530,220	2,679,179,450	2,608,111,197	2,659,286,811	2.0
Number of exemptions.....	221,884,006	223,756,252	227,549,246	231,296,627	230,547,002	-0.3
Exemption amount.....	475,990,251	2,712,530,220	465,985,366	471,289,971	487,457,802	3.4
Taxable income						
Number of returns.....	90,281,729	92,313,789	93,148,332	92,717,816	90,717,400	-2.2
Amount.....	2,287,256,331	2,290,143,183	2,263,661,230	2,192,022,970	2,232,708,208	1.9
Tax on tables, rate schedules, etc.						
Number of returns.....	90,186,916	92,211,584	93,078,537	92,622,506	90,623,988	-2.2
Amount.....	461,375,082	459,929,683	452,155,839	435,549,915	449,115,201	3.1
Additional taxes						
Number of returns.....	264,425	231,193	152,343	150,801	121,579	-19.4
Amount.....	1,485,874	1,861,822	971,740	633,064	680,580	7.5
Income tax before credits						
Number of returns.....	90,218,979	92,246,065	93,089,368	92,635,791	90,633,192	-2.2
Amount.....	462,860,956	461,791,505	453,127,579	436,182,979	449,795,781	3.1
Child care credit						
Number of returns.....	9,023,458	6,028,094	6,143,590	5,896,435	5,980,219	1.4
Amount.....	4,213,093	2,570,570	2,549,004	2,418,953	2,355,254	-2.6
Credit for elderly or disabled						
Number of returns.....	356,973	319,758	339,818	285,085	240,144	-15.8
Amount.....	76,137	67,956	61,898	54,782	47,642	-13.0

Footnotes at end of table

**Table A--Selected Income and Tax Items for Selected Years, 1988-1992, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

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

Item	Constant 1990 dollars <sup>2</sup>					Percent change, 1991 to 1992
	1988	1989	1990	1991	1992	
	(7)	(8)	(9)	(10)	(11)	(12)
Foreign tax credit						
Number of returns.....	559,217	641,557	772,143	874,583	1,068,776	22.2
Amount.....	1,201,329	1,382,236	1,682,307	1,750,800	1,907,992	9.0
General business credit						
Number of returns.....	364,169	332,419	262,573	259,625	252,151	-2.9
Amount.....	793,601	625,071	616,288	501,446	535,539	6.8
Total credits						
Number of returns..	10,344,023	7,363,358	7,547,409	7,360,137	7,627,557	3.6
Amount.....	6,568,783	5,006,961	5,214,375	4,994,576	5,303,150	6.2
Income tax less credits <sup>1</sup>						
Number of returns.....	89,218,654	91,654,173	92,523,796	92,088,147	90,072,183	-2.2
Amount.....	456,292,172	456,784,544	447,913,204	431,187,222	444,288,243	3.0
Self-employment tax						
Number of returns.....	11,195,247	11,587,550	11,615,984	12,084,845	12,243,336	1.3
Amount.....	19,076,891	19,392,177	20,859,584	21,082,341	21,579,527	2.4
Alternative minimum tax						
Number of returns.....	113,562	117,483	132,103	243,672	287,183	17.9
Amount.....	1,135,783	875,671	830,313	1,164,516	1,264,737	8.6
Recapture taxes						
Number of returns.....	287,789	121,380	50,739	11,500	4,433	-61.5
Amount.....	258,787	96,531	68,023	25,869	25,706	-0.6
Social security, medicare tax on tip income not reported						
Number of returns.....	138,057	158,652	227,866	279,781	306,218	9.4
Amount.....	22,440	21,998	32,854	43,580	62,887	44.3
Tax on qualified retirement plans						
Number of returns.....	1,951,890	2,080,968	2,442,179	3,029,160	3,045,980	0.6
Amount.....	943,557	1,028,000	1,195,718	1,384,242	1,420,911	2.6
Advanced earned income credit payments						
Number of returns.....	2,858	6,336	8,009	26,086	27,599	5.8
Amount.....	1,200	1,748	2,367	6,471	14,349	121.7
Total tax liability <sup>1</sup>						
Number of returns.....	91,467,630	94,011,751	95,103,483	94,848,722	93,088,694	-1.9
Amount.....	477,760,434	478,222,707	470,909,018	454,902,169	468,867,665	3.1
Income tax withheld						
Number of returns.....	93,542,541	95,828,144	97,747,178	98,755,763	97,535,602	-1.2
Amount.....	378,143,796	381,881,346	388,525,674	381,579,509	379,742,416	-0.5
Estimated tax payments						
Number of returns.....	12,443,029	12,660,900	12,805,826	12,658,218	12,783,008	1.0
Amount.....	88,760,340	82,843,883	91,807,397	88,845,056	106,008,739	19.3
Earned income credit <sup>1</sup>						
Number of returns.....	11,148,478	11,695,876	12,554,681	13,664,555	14,096,575	3.2
Amount.....	6,515,035	6,929,042	7,511,502	10,657,383	12,141,582	13.9
Payment with an extension request						
Number of returns.....	1,232,645	1,286,819	1,304,663	1,113,929	1,152,117	3.4
Amount.....	22,768,392	18,352,365	18,704,169	13,978,592	9,271,100	-33.7
Excess social security tax withheld						
Number of returns.....	953,151	932,845	931,283	807,036	932,687	15.6
Amount.....	938,420	889,603	905,327	739,738	788,607	6.8
Other payments:						
Form 2439						
Number of returns.....	60,893	78,141	47,789	47,368	33,188	-29.9
Amount.....	25,713	50,276	33,975	54,043	101,596	88.0
Form 4138						
Number of returns.....	955,836	751,328	682,348	642,657	638,306	-0.7
Amount.....	350,370	149,396	145,124	143,896	159,409	10.8
Total payments <sup>1</sup>						
Number of returns.....	108,328,985	104,335,240	106,138,534	106,827,617	106,046,359	-0.7
Amount.....	497,502,903	501,116,891	503,463,897	495,996,218	508,213,449	2.5
Overpayment, total						
Number of returns.....	79,143,548	80,908,202	83,507,580	85,564,104	80,991,052	-5.3
Amount.....	87,113,781	85,618,790	88,479,352	91,429,263	85,785,583	-6.2
Overpayment refunded						
Number of returns.....	76,414,800	78,271,544	80,514,484	82,402,017	77,840,969	-5.5
Amount.....	76,232,331	75,590,182	78,103,385	80,655,656	73,513,085	-8.9
Refund credited to next year						
Number of returns.....	4,016,487	3,753,154	4,394,058	4,643,125	4,863,373	4.7
Amount.....	10,881,450	10,028,608	10,375,966	10,773,607	12,272,499	13.9
Tax due at time of filing						
Number of returns.....	27,185,438	28,044,448	26,986,948	25,567,640	29,035,574	13.6
Amount.....	67,964,508	63,389,808	56,561,150	50,908,096	46,981,716	-7.7
Tax penalty						
Number of returns.....	3,326,495	3,569,721	3,792,027	3,798,637	4,555,184	19.9
Amount.....	593,196	665,301	636,676	572,882	541,916	-5.4

<sup>1</sup> All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 3.

<sup>2</sup> Inflation-adjusted data was calculated using the "Economic Report of the President," February 1994, Table B-3; based on 1990=100.

na: Not applicable

†: Not tabulated

**Figure 1--General Filing Requirements**

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65	\$5,900
		65 or older	\$6,800
	Head of household	under 65	\$7,550
		65 or older	\$8,450
Married with a child and living apart from spouse during the last six months of 1992	Head of household	under 65	\$7,550
		65 or older	\$8,450
Married and living with spouse at the end of 1992 (or on the date spouse died)	Married, joint return	under 65 (both spouses)	\$10,600
		65 or older (one spouse)	\$11,300
		65 or older (both spouses)	\$12,000
	Married, separate return	any age	\$2,300
Married, not living with spouse at the end of 1992 (or on the date spouse died)	Married, joint or separate return	any age	\$2,300
Widowed before 1992 and not remarried in 1992	Single	under 65	\$5,900
		65 or older	\$6,800
	Head of household	under 65	\$7,550
		65 or older	\$8,450
	Qualifying widow(er) with dependent child	under 65	\$8,300
		65 or older	\$9,000

appropriate filing status in Figure 1. If the taxpayer could be claimed as a dependent by another person (such as a parent), Figure 2 was used.

In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 1992 if he or she:

1. was liable for any of the following taxes:

- social security or medicare tax on unreported tip income;
- uncollected social security, medicare, or railroad retirement tax on reported tip income or group-term life insurance;
- alternative minimum tax;
- tax on an individual retirement arrangement (IRA) or qualified retirement plan;

• tax from the recapture of investment credit or low-income housing credit;

2. received any advance earned income credit (AEIC) payments;
3. had net earnings from self-employment of at least \$400; and
4. had wages of \$108.28 or more from a church or qualified church-controlled organization that was exempt from employer social security taxes.

Data shown in this report include individuals who were not required to file tax returns, but did so for any of a number of reasons. For example, an individual might have filed a return to obtain a refund of tax withheld, or to take advantage of the earned income credit.

### Figure 2.-Filing Requirements for Children and Other Dependents

If someone (such as a parent) can claim the individual as a dependent, and any of the four conditions listed below applies, he or she must file a return.

In this chart unearned income includes taxable interest and dividends. Earned income includes wages, tips, and taxable scholarship and fellowship grants.

**Caution:** If an individual's gross income was \$2,300 or more, he or she generally could not be claimed as a dependent unless the individual was under age 19 or under age 24 and a student.

**1. Single dependents under 65 must file a return if-**

<b>Unearned Income was:</b>	<b>and</b>	<b>The total of that income plus your earned income was:</b>
\$1 or more		more than \$600
\$0		more than \$3,600

**2. Single dependents 65 or older or blind must file a return if-**

- Earned income was more than \$4,500 (\$5,400 if 65 or older and blind), or
- Unearned income was more than \$1,500 (\$2,400 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$3,600) or \$600, whichever is larger, plus \$900 (\$1,800 if 65 or older and blind).

**3. Married dependents under 65 must file a return if-**

- Earned income was more than \$3,000, or
- Unearned income was more than \$0 and gross income was more than \$600, or
- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.

**4. Married dependents 65 or older or blind must file a return if-**

- Earned income was more than \$3,700 (\$4,400 if 65 or older and blind), or
- Unearned was more than \$1,300 (\$2,000 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$3,000) or \$600, whichever is larger, plus \$700 (\$1,400 if 65 or older and blind), or
- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.

### Changes in Law

Major changes in effect for Tax Year 1992 which influenced the Statistics of Income data are listed below in alphabetical order. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

### Earned Income Credit

If a taxpayer's "earned income" and adjusted gross income for 1992 were both less than \$22,370, and a qualifying child lived with him or her, the

taxpayer may have been allowed to claim the earned income credit. The income eligibility level, which was \$21,250 for 1991, was adjusted to reflect inflation.

The basic credit for 1992 could be as much as \$1,324 for one qualifying child, and as much as \$1,384 for two or more qualifying children, compared to \$1,192 and \$1,235, respectively, for 1991. The maximum amount of the health insurance credit was \$451, an increase of \$23 over 1991. The maximum amount of the extra credit for a child born in 1992 was \$376, compared to \$357 for 1991.

## Exemption Amount

Indexing for inflation allowed a taxpayer to claim a \$2,300 deduction for each exemption to which he or she was entitled for 1992, an increase over the \$2,150 allowed for 1991. The threshold for the limitation of exemption amounts was also indexed for inflation, from \$100,000 to \$105,250 for single filers; \$150,000 to \$157,900 for married persons filing jointly and qualifying widow(er)s; \$125,000 to \$131,550 for heads of household; and \$75,000 to \$78,950 for married persons filing separately. The phaseout of the deduction for exemptions was completed at AGI levels above \$227,750 for single filers; \$280,400 for married persons filing jointly and qualifying widow(er)s; \$254,050 for heads of household; and \$140,200 for married persons filing separately. Above these levels, no deduction for exemptions was allowed.

## Itemized Deductions

If a taxpayer's AGI was greater than \$105,250 (\$52,625 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$100,000 (\$50,000) for 1991, as a result of inflation indexing. The limitation did not apply to deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses; all other deductions were subject to the limitation. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: (a) 80 percent of the non-exempt deductions, or (b) 3 percent of the amount of AGI in excess of the limitation threshold.

## Schedule C-EZ

Beginning in 1992, certain sole proprietorships with gross receipts of \$25,000 or less and business expenses of \$2,000 or less could file a simplified form called Schedule C-EZ *Net Profit From Business*.

## Self-employed Health Insurance Deduction

Prior to 1992, self-employed persons, or owners of more than 2 percent of the outstanding stock of an S corporation, could deduct, in the calculation of AGI, up to 25 percent of the amount paid for health insurance for themselves and their families. The provision expired on July 1, 1992; therefore, only the amounts paid prior to that date could be deducted on 1992 returns. The Omnibus Budget Reconciliation Act of 1993 extended the provision retroactively for the period July 1, 1992, through December 31, 1993. Taxpayers had to file an amended return if they wished to take advantage of the extension; amended returns are not reflected in these estimates.

## Self-employment Tax

The ceilings on taxable "self-employment income" were raised for 1992, to \$55,500 for self-employment tax, and \$130,200 for medicare tax. The limits were \$53,400 and \$125,000, respectively, for 1991. (Self-employment taxes and medicare taxes are reflected in the statistics for "total tax liability.")

## Standard Deduction

The standard deduction increased for 1992 as a result of inflation indexing. For single filers, the standard deduction rose from \$3,400 to \$3,600; for persons married filing jointly or qualifying widow(er)s, from \$5,700 to \$6,000; for persons married filing separately, from \$2,850 to \$3,000; and for heads of household, from \$5,000 to \$5,250.

## Tax Rates

To counterbalance the effects of inflation, the tax brackets were widened for 1992. The 15-percent bracket applied to taxable income equal to or below \$21,450 for single filers; \$35,800 for joint filers or qualifying widow(er)s; \$17,900 for married persons filing separately; and \$28,750 for heads of household. The 28 percent tax bracket applied to taxable income in excess of the 15 percent bracket

ceiling and equal to or below \$51,900 for single filers; \$86,500 for joint filers or qualifying widow(er)s; \$43,250 for married persons filing separately; and \$74,150 for heads of household. The 31 percent tax rate applied to taxable income in excess of the upper boundary for the 28 percent tax bracket.

### The 1979 Income Concept A Retrospective Income Definition

In order to analyze changes in income and taxes over a period of years, a consistent definition of income must be used. The income concept available from Federal income tax returns, AGI, was designed to facilitate tax administration, and its definition has changed to reflect modifications to the Internal Revenue Code. Tax laws of the 1980's (the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, the Tax Reform Act of 1984, and the Tax Reform Act of 1986) made significant changes to the components of AGI, which made it more difficult to use AGI for accurate comparisons of income from year to year. For this reason, it was decided to develop an income definition that would be applicable over several years, and allow comparisons both before and after the major tax legislation of the 1980's.

The result was a retrospective income definition known as the 1979 Income Concept, reflecting a base period from 1979 through 1986. It was calculated using only data available from individual income tax returns; by using the same income items in the calculation each year, its definition was consistent throughout the base years. In addition, this retrospective income definition could be used in future years to compare income by continuing to include the components that were common to all years [1].

The components of the 1979 Income Concept are shown in Figure 3. Several items partially excluded from AGI for the base years were fully included in this new income measure, the largest of which was capital gains. The full amount of all capital gains, as well as all dividends and unemployment compensation, was included in the income

### Figure 3.-Calculation of the 1979 Income Concept for 1992

#### 1979 Total Income Concept=

Salaries and wages<sup>1</sup>

**plus (+):**

- interest<sup>1</sup>
- dividends<sup>1</sup>
- alimony received<sup>1</sup>
- capital gains reported on Schedule D, and allowable losses<sup>1</sup>
- other gains or losses (Form 4797)<sup>1</sup>
- net business income or loss<sup>1</sup>
- net farm income or loss<sup>1</sup>
- net royalty income or loss<sup>1</sup>
- net partnership income or loss<sup>1</sup>
- net subchapter S corporation income or loss<sup>1</sup>
- net farm rental income or loss<sup>1</sup>
- net estate and trust income or loss<sup>1</sup>
- unemployment compensation<sup>1</sup>
- depreciation in excess of straight-line depreciation<sup>2</sup>
- total pension income<sup>2</sup>
- other net income<sup>1</sup>

**minus (-):**

- disallowed passive losses<sup>2</sup>
- moving expenses<sup>3</sup>
- alimony<sup>1</sup>

<sup>1</sup> Included in AGI for Tax Year 1992.

<sup>2</sup> Not fully included in AGI for Tax Year 1992.

<sup>3</sup> Not included in AGI for Tax Year 1992.

calculation. Total reported pensions, annuities, IRA distributions, and roll-overs were added, including the non-taxable portions that were excluded from AGI. Social security benefits were omitted because they were not reported on tax returns until 1984. Also, any depreciation in excess of straight-line depreciation, which was subtracted in computing AGI, was added back.

Deductions that could be subtracted in the calculation of the 1979 Income Concept were limited

**Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1992**

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

Size of income	Income				Salaries and wages			
	1992 Adjusted Gross Income		1979 Income Concept		1992 Adjusted Gross Income		1979 Income Concept	
	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.....	113,605	3,629,130	113,605	3,706,575	96,264	2,805,703	96,264	2,805,703
Under \$10,000.....	30,847	98,283	30,426	91,447	23,848	120,097	23,653	115,692
\$10,000 under \$20,000.....	24,730	364,761	24,631	363,434	19,924	271,684	19,823	270,336
\$20,000 under \$30,000.....	17,143	422,320	17,416	429,418	15,014	340,690	15,040	340,636
\$30,000 under \$40,000.....	12,325	428,478	12,505	434,261	11,259	358,236	11,434	364,431
\$40,000 under \$50,000.....	9,009	403,104	8,910	397,754	8,306	338,749	8,195	334,094
\$50,000 under \$60,000.....	6,232	340,704	6,138	335,624	5,748	283,377	5,740	284,772
\$60,000 under \$70,000.....	4,024	259,997	3,963	256,224	3,737	216,747	3,682	213,252
\$70,000 under \$80,000.....	2,733	203,857	2,711	202,067	2,548	171,053	2,526	168,665
\$80,000 under \$90,000.....	1,632	138,172	1,647	139,528	1,492	110,648	1,515	111,254
\$90,000 under \$100,000.....	1,164	110,173	1,126	108,768	1,067	87,611	1,032	83,034
\$100,000 under \$125,000.....	1,464	162,283	1,530	169,131	1,324	124,486	1,378	124,820
\$125,000 under \$150,000.....	696	94,811	787	107,201	619	66,249	698	70,366
\$150,000 under \$175,000.....	399	64,492	442	71,420	351	42,888	389	44,650
\$175,000 under \$200,000.....	251	46,785	274	51,329	215	29,648	229	29,509
\$200,000 under \$300,000.....	461	110,915	529	127,890	393	68,822	448	69,419
\$300,000 under \$400,000.....	193	66,516	220	75,889	165	38,217	187	38,821
\$400,000 under \$500,000.....	92	41,173	113	50,248	76	22,212	91	23,146
\$500,000 under \$1,000,000.....	141	95,366	166	112,696	121	50,017	140	51,418
\$1,000,000 or more.....	67	176,940	72	184,444	58	66,271	62	67,389

Size of income	Taxable interest received				Dividends in AGI		Dividends received	
	1992 Adjusted Gross Income		1979 Income Concept		1992 Adjusted Gross Income		1979 Income Concept	
	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.....	67,281	162,343	67,281	162,343	23,715	77,926	23,715	77,926
Under \$10,000.....	12,211	16,553	11,876	16,519	3,241	3,988	3,127	3,953
\$10,000 under \$20,000.....	11,510	23,156	11,369	22,814	3,230	6,077	3,138	6,041
\$20,000 under \$30,000.....	9,987	18,263	10,242	20,148	2,793	5,585	2,901	6,566
\$30,000 under \$40,000.....	8,663	13,790	8,801	14,192	2,760	5,638	2,792	5,656
\$40,000 under \$50,000.....	7,094	12,217	7,011	11,502	2,540	4,557	2,536	5,085
\$50,000 under \$60,000.....	5,366	9,784	5,254	9,477	2,181	5,045	2,079	4,332
\$60,000 under \$70,000.....	3,606	8,499	3,556	7,928	1,614	4,358	1,545	3,895
\$70,000 under \$80,000.....	2,542	6,022	2,531	5,490	1,201	3,192	1,236	3,232
\$80,000 under \$90,000.....	1,537	4,860	1,541	5,026	887	2,850	873	2,797
\$90,000 under \$100,000.....	1,114	3,829	1,073	3,461	635	2,543	615	2,067
\$100,000 under \$125,000.....	1,407	5,622	1,490	5,632	916	3,597	937	3,530
\$125,000 under \$150,000.....	674	3,899	757	3,865	465	3,260	529	3,333
\$150,000 under \$175,000.....	392	2,999	432	3,064	292	1,721	316	1,833
\$175,000 under \$200,000.....	244	2,179	267	2,113	183	1,566	206	1,474
\$200,000 under \$300,000.....	447	5,430	515	5,589	358	4,396	404	4,328
\$300,000 under \$400,000.....	190	3,646	217	3,694	159	2,540	176	2,550
\$400,000 under \$500,000.....	91	2,470	112	2,683	76	1,773	95	1,903
\$500,000 under \$1,000,000.....	140	6,087	165	6,158	123	4,483	143	4,523
\$1,000,000 or more.....	67	13,039	71	12,988	62	10,777	66	10,827

Size of income	Business or profession net income less loss				Sales of capital assets			
	1992 Adjusted Gross Income		1979 Income Concept		1992 Adjusted Gross Income		1979 Income Concept	
	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.....	15,320	154,002	15,320	154,002	16,491	118,230	16,491	118,230
Under \$10,000.....	3,226	4,338	3,066	3,168	2,230	6,329	2,152	6,628
\$10,000 under \$20,000.....	2,572	14,622	2,553	13,389	2,112	2,659	2,053	2,536
\$20,000 under \$30,000.....	2,206	14,649	2,216	13,375	1,867	2,564	1,984	2,893
\$30,000 under \$40,000.....	1,906	13,098	1,941	13,376	1,882	3,561	1,874	3,512
\$40,000 under \$50,000.....	1,483	11,731	1,486	10,905	1,584	3,939	1,571	4,295
\$50,000 under \$60,000.....	1,114	10,217	1,093	9,832	1,466	3,556	1,385	3,146
\$60,000 under \$70,000.....	708	8,083	720	8,232	1,078	3,469	1,049	3,676
\$70,000 under \$80,000.....	516	6,819	530	7,248	836	3,503	849	3,368
\$80,000 under \$90,000.....	317	6,377	336	5,043	650	3,197	640	3,038
\$90,000 under \$100,000.....	238	5,427	241	5,839	509	2,422	482	2,604
\$100,000 under \$125,000.....	358	11,280	380	11,610	711	5,486	712	4,856
\$125,000 under \$150,000.....	194	7,673	222	8,299	410	4,413	457	4,510
\$150,000 under \$175,000.....	125	6,833	134	6,257	242	3,151	267	3,391
\$175,000 under \$200,000.....	81	4,187	91	6,000	173	3,125	186	2,806
\$200,000 under \$300,000.....	139	10,111	156	11,108	334	8,064	367	8,096
\$300,000 under \$400,000.....	52	5,144	56	5,690	149	5,666	166	5,392
\$400,000 under \$500,000.....	28	3,076	37	3,564	75	3,752	91	3,900
\$500,000 under \$1,000,000.....	39	5,168	44	5,748	121	11,071	139	11,166
\$1,000,000 or more.....	18	5,169	20	5,318	62	38,303	66	38,397

Footnotes at end of table

**Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1992--Continued**

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

Size of income	Rents, royalties, and farm rental net income less loss				Partnership and S Corporation net income less loss			
	1992 Adjusted Gross Income		1979 Income Concept		1992 Adjusted Gross Income		1979 Income Concept	
	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	9,970	9,650	9,970	9,650	5,358	87,652	5,358	87,652
Under \$10,000	1,334	-2,234	1,282	-2,267	566	-16,538	546	-16,934
\$10,000 under \$20,000	1,401	587	1,389	440	492	443	491	399
\$20,000 under \$30,000	1,292	28	1,310	479	515	948	501	1,001
\$30,000 under \$40,000	1,203	-494	1,247	-69	500	997	515	976
\$40,000 under \$50,000	1,073	15	1,053	-448	476	1,619	449	1,244
\$50,000 under \$60,000	919	-407	879	-361	433	1,710	424	1,972
\$60,000 under \$70,000	613	33	576	-194	345	1,808	338	1,787
\$70,000 under \$80,000	450	-359	473	-78	263	1,808	279	1,389
\$80,000 under \$90,000	309	263	311	70	244	1,759	247	2,064
\$90,000 under \$100,000	310	-85	292	4	202	2,771	189	1,719
\$100,000 under \$125,000	371	833	385	789	311	4,468	310	4,511
\$125,000 under \$150,000	197	1,043	220	916	205	4,455	231	5,082
\$150,000 under \$175,000	91	948	101	828	144	4,222	141	3,889
\$175,000 under \$200,000	64	831	78	913	107	3,791	98	3,471
\$200,000 under \$300,000	151	2,068	163	2,014	224	11,584	240	11,599
\$300,000 under \$400,000	65	1,230	69	1,215	114	8,147	123	8,387
\$400,000 under \$500,000	35	868	40	849	61	5,457	70	5,756
\$500,000 under \$1,000,000	60	1,922	66	1,920	102	13,467	110	14,294
\$1,000,000 or more	32	2,560	34	2,630	54	34,734	57	35,045

Size of income	Nondeductible passive losses				Estate and trust net income less loss			
	1992 Adjusted Gross Income		1979 Income Concept		1992 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	1,479	16,525	1,479	16,525	483	3,963	483	3,963
Under \$10,000	124	4,154	144	6,994	97	-91	97	-111
\$10,000 under \$20,000	103	442	106	435	64	196	60	183
\$20,000 under \$30,000	100	403	108	322	35	83	41	144
\$30,000 under \$40,000	104	671	109	390	42	217	41	199
\$40,000 under \$50,000	102	270	99	258	36	149	38	130
\$50,000 under \$60,000	100	439	84	333	38	176	34	151
\$60,000 under \$70,000	86	449	84	416	26	144	27	102
\$70,000 under \$80,000	62	313	60	318	19	60	20	148
\$80,000 under \$90,000	56	302	55	181	17	77	20	74
\$90,000 under \$100,000	62	395	52	184	16	77	14	53
\$100,000 under \$125,000	107	553	104	620	18	126	17	82
\$125,000 under \$150,000	75	719	82	603	13	130	13	154
\$150,000 under \$175,000	79	786	73	566	9	103	7	97
\$175,000 under \$200,000	67	698	57	472	7	108	9	93
\$200,000 under \$300,000	112	1,544	115	1,190	18	285	18	333
\$300,000 under \$400,000	56	984	56	867	9	165	9	176
\$400,000 under \$500,000	24	520	28	478	5	311	5	301
\$500,000 under \$1,000,000	40	1,214	42	869	8	351	8	353
\$1,000,000 or more	20	1,670	21	1,228	5	1,297	6	1,300

Size of income	Pensions and annuities in AGI <sup>1</sup>		Pensions and annuities <sup>1</sup>		Total statutory adjustments			
	1992 Adjusted Gross Income		1979 Income Concept		1992 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	19,946	212,765	21,754	318,143	17,171	35,464	9,735	35,015
Under \$10,000	2,931	12,694	2,852	12,702	2,917	1,725	199	1,017
\$10,000 under \$20,000	4,974	39,056	4,998	39,620	3,045	3,340	567	2,329
\$20,000 under \$30,000	3,329	33,490	3,686	39,086	2,757	4,095	1,052	3,354
\$30,000 under \$40,000	2,410	26,153	2,615	29,631	2,299	3,706	1,552	4,608
\$40,000 under \$50,000	1,911	23,437	2,053	29,541	1,770	3,023	1,605	4,028
\$50,000 under \$60,000	1,441	21,191	1,547	21,467	1,055	2,264	1,277	3,672
\$60,000 under \$70,000	913	13,339	1,051	17,335	766	1,982	940	2,760
\$70,000 under \$80,000	591	9,579	685	13,282	523	1,466	748	2,398
\$80,000 under \$90,000	377	6,833	496	10,198	366	1,372	460	1,786
\$90,000 under \$100,000	283	5,175	345	8,197	296	1,344	317	1,489
\$100,000 under \$125,000	300	6,241	479	14,153	446	2,297	402	2,031
\$125,000 under \$150,000	155	3,551	282	11,020	245	1,607	201	1,304
\$150,000 under \$175,000	80	2,323	160	8,119	170	1,360	116	909
\$175,000 under \$200,000	59	1,422	97	5,183	104	921	70	638
\$200,000 under \$300,000	96	2,699	198	16,100	196	2,140	123	1,077
\$300,000 under \$400,000	40	1,512	77	9,572	85	1,029	46	489
\$400,000 under \$500,000	17	917	44	8,097	41	524	23	293
\$500,000 under \$1,000,000	28	1,587	64	16,471	61	827	28	469
\$1,000,000 or more	14	1,565	24	8,369	31	442	10	363

Footnotes at end of table



**Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1992--Continued**

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

Size of income	Total itemized deductions				Taxable income			
	1992 Adjusted Gross Income		1979 Income Concept		1992 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total.....	32,541	481,946	35,522	460,040	90,717	2,395,696	90,717	2,395,696
Under \$10,000.....	797	7,429	800	7,396	11,846	20,010	11,753	20,239
\$10,000 under \$20,000.....	2,409	23,423	2,430	22,437	21,257	139,274	21,038	137,747
\$20,000 under \$30,000.....	3,705	35,810	3,774	34,471	16,844	239,069	17,047	242,439
\$30,000 under \$40,000.....	4,608	46,875	4,706	45,560	12,265	274,011	12,399	278,100
\$40,000 under \$50,000.....	5,057	56,368	4,883	52,079	8,989	269,212	8,862	266,183
\$50,000 under \$60,000.....	4,334	54,182	4,224	50,624	6,218	233,945	6,108	229,734
\$60,000 under \$70,000.....	3,178	44,906	3,123	42,549	4,018	183,193	3,944	179,522
\$70,000 under \$80,000.....	2,343	37,128	2,292	34,896	2,729	145,453	2,691	141,439
\$80,000 under \$90,000.....	1,470	26,448	1,449	24,641	1,628	99,829	1,644	98,496
\$90,000 under \$100,000.....	1,082	21,117	1,030	19,346	1,163	80,934	1,123	75,590
\$100,000 under \$125,000.....	1,378	31,476	1,403	29,068	1,464	120,453	1,516	120,557
\$125,000 under \$150,000.....	659	17,078	728	17,489	695	72,947	783	76,877
\$150,000 under \$175,000.....	385	11,688	413	11,439	399	50,118	440	50,947
\$175,000 under \$200,000.....	240	8,325	256	7,773	250	37,156	273	37,812
\$200,000 under \$300,000.....	431	16,996	480	16,974	460	92,784	527	95,493
\$300,000 under \$400,000.....	183	9,206	204	9,118	193	57,292	220	58,313
\$400,000 under \$500,000.....	87	5,174	104	5,570	92	35,989	112	37,480
\$500,000 under \$1,000,000.....	131	11,047	154	11,369	141	84,322	166	87,027
\$1,000,000 or more.....	63	17,271	66	17,239	67	159,704	72	161,699

Size of income	Total tax credits				Total income tax			
	1992 Adjusted Gross Income		1979 Income Concept		1992 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total.....	12,733	7,749	12,733	7,749	86,732	476,239	86,732	476,239
Under \$10,000.....	254	28	252	36	11,594	3,097	11,502	3,170
\$10,000 under \$20,000.....	5,202	2,264	5,143	2,251	17,697	18,716	17,499	18,514
\$20,000 under \$30,000.....	2,282	839	2,349	856	16,705	35,297	16,888	35,813
\$30,000 under \$40,000.....	1,062	448	1,056	446	12,239	43,731	12,378	44,424
\$40,000 under \$50,000.....	1,017	505	1,027	470	8,982	43,622	8,855	43,186
\$50,000 under \$60,000.....	804	388	783	363	6,214	39,490	6,104	38,979
\$60,000 under \$70,000.....	565	262	533	243	4,017	33,655	3,941	33,138
\$70,000 under \$80,000.....	381	209	395	242	2,730	28,641	2,692	27,777
\$80,000 under \$90,000.....	274	166	260	113	1,631	20,732	1,641	20,376
\$90,000 under \$100,000.....	179	154	170	128	1,162	17,491	1,121	16,223
\$100,000 under \$125,000.....	217	230	229	215	1,463	27,400	1,519	27,323
\$125,000 under \$150,000.....	109	155	123	174	695	17,695	783	18,422
\$150,000 under \$175,000.....	81	188	80	131	399	12,656	439	12,748
\$175,000 under \$200,000.....	54	116	57	120	251	9,694	273	9,763
\$200,000 under \$300,000.....	100	286	113	293	460	25,403	527	25,831
\$300,000 under \$400,000.....	51	167	53	266	193	16,250	220	16,323
\$400,000 under \$500,000.....	26	127	31	122	92	10,401	112	10,740
\$500,000 under \$1,000,000.....	45	310	51	358	141	24,780	166	25,422
\$1,000,000 or more.....	29	908	31	922	67	47,489	72	48,067

<sup>1</sup> Individual Retirement Arrangements are included in the calculation of "Pensions and annuities."

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

to employee business expenses, alimony paid, and moving expenses. These same items were also subtracted in computing AGI until 1987 when unreimbursed business expenses and moving expenses were changed from adjustments to itemized deductions. The amount reported for these two expenses by taxpayers who itemized deductions was subtracted in the calculation of the 1979 Income Concept. Taxpayers who did not itemize deductions, however, could not claim either of these two expenses because they were not allowed as "adjustments" after 1986. For this reason, the deduction for

these two expenses beginning in 1987 is not completely comparable to that for previous years.

### Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 (TRA) made extensive changes to the calculation of AGI beginning with 1987. These changes made necessary a revision of the calculation of the 1979 Income Concept, in order to make tax years beginning with 1987 comparable to the base years, 1979 to 1986. The law

**Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-1992**

Size of income	Total income tax as a percentage of adjusted gross income						Total income tax as a percentage of 1979 Income Concept					
	1986	1988	1989	1990	1991	1992	1986	1988	1989	1990	1991	1992
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total.....	14.8	13.4	13.3	13.1	12.9	13.1	13.3	13.3	13.2	13.0	12.7	12.8
Under \$10,000.....	4.3	4.0	3.8	3.7	3.5	3.2	4.9	4.4	4.3	4.3	4.0	3.5
\$10,000 under \$20,000.....	7.8	6.5	6.4	6.1	5.5	5.1	7.6	6.5	6.4	6.1	5.5	5.1
\$20,000 under \$30,000.....	10.6	9.3	9.3	9.1	8.7	8.4	10.0	9.3	9.3	9.1	8.7	8.3
\$30,000 under \$40,000.....	12.2	10.9	10.9	10.6	10.5	10.2	11.6	10.7	10.9	10.7	10.5	10.2
\$40,000 under \$50,000.....	13.8	11.6	11.5	11.4	11.0	10.8	12.6	11.7	11.5	11.5	11.1	10.9
\$50,000 under \$60,000.....	15.5	13.2	12.9	12.4	12.1	11.6	13.8	13.2	12.9	12.5	12.0	11.6
\$60,000 under \$70,000.....	16.9	14.5	14.2	13.8	13.2	12.9	14.9	14.5	14.2	13.8	13.2	12.9
\$70,000 under \$80,000.....	18.7	15.6	15.3	14.9	14.4	14.0	15.8	15.4	15.2	14.6	14.2	13.7
\$80,000 under \$90,000.....	19.9	16.6	16.2	15.8	15.4	15.0	16.7	16.1	16.2	15.5	15.1	14.6
\$90,000 under \$100,000.....	20.8	17.4	17.3	16.6	16.0	15.9	16.8	17.1	16.8	16.1	15.5	15.2
\$100,000 under \$125,000.....	23.1	18.8	18.4	17.5	17.3	16.9	18.3	18.0	17.7	16.9	16.6	16.2
\$125,000 under \$150,000.....	25.2	20.3	19.8	19.2	18.6	18.7	19.0	19.6	18.8	18.0	17.3	17.2
\$150,000 under \$175,000.....	28.0	21.6	21.1	20.4	19.8	19.6	19.3	20.6	20.0	19.1	18.3	17.8
\$175,000 under \$200,000.....	29.3	22.5	21.8	21.1	21.0	20.7	20.3	21.6	20.7	20.0	18.6	19.0
\$200,000 under \$300,000.....	31.1	23.7	22.8	22.6	22.7	22.9	22.6	22.3	21.5	21.4	20.5	20.2
\$300,000 under \$400,000.....	33.7	24.0	23.6	23.7	24.3	24.4	22.6	22.6	21.9	21.5	21.6	21.6
\$400,000 under \$500,000.....	36.2	24.1	23.9	23.6	24.9	25.3	23.4	23.2	22.7	22.3	23.0	21.4
\$500,000 under \$1,000,000.....	38.4	24.6	24.0	24.0	25.7	26.0	23.7	23.5	22.0	21.7	23.5	22.6
\$1,000,000 or more.....	40.2	25.0	24.2	24.1	26.2	26.8	21.4	24.5	23.2	23.2	25.2	26.1

change limited the deduction of passive losses and eliminated unreimbursed employee business expenses and moving expenses as "adjustments" in figuring AGI beginning with Tax Year 1987. Since passive losses had been fully deductible for both income measures prior to 1987, the disallowed passive losses had to be deducted in the 1979 Income Concept calculation for tax years after 1986.

Some income items, such as capital gains, that had been partially excluded from AGI under prior law were fully included. The new law also eliminated or restricted some deductions. Therefore, if AGI is used to measure income, comparisons between 1986 income and tax data with that for 1990, 1991, and 1992 are misleading. A more accurate comparison can be made using the 1979 Income Concept because it measures income in the same way for all four years. Table B shows total income and selected tax items for 1992 using AGI and the 1979 Income Concept, classified by size of 1992 AGI.

Income, as calculated by the two measures, showed little difference for 1992. Before TRA be-

came effective, a comparison of income measured by AGI with that measured by the 1979 Income Concept showed significant differences at income levels of \$200,000 or more. But, with the elimination of preferential treatment of various income items by TRA, such as the exclusion of a portion of capital gains, much of the difference disappeared. Under tax law prior to 1987, the capital gains exclusion accounted for the largest difference at the higher income levels between the two income measures.

Taxable income for all returns, using the 1979 Income Concept, increased 4.9 percent for 1992; taxable income for the group \$200,000 and above increased 24.6 percent, following a decrease of 3.5 percent for 1991. Total income tax reported for the \$200,000 and above income group increased 24.7 percent for 1992, after dropping 1.2 percent for 1991.

The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 1992 are shown in Figure 4. Based on the 1979 Income Concept, average tax rates declined from 1991 to 1992

in most income categories. At incomes between \$175,000 and \$200,000, and \$1,000,000 and above, the average tax rates increased.

When average tax rates for 1992 (based on the 1979 Income Concept) are compared to those for 1986 (before tax reform), the rates declined in all income categories except the \$1,000,000 and over income category, which showed an increase of 4.7 percentage points. Although this higher average tax rate for 1992 was calculated using a lower maximum marginal tax rate 31 percent (28 percent on capital gains) for 1992 compared to 50 percent for 1986 it was calculated on income which included all capital

gains (long-term gains could be partially excluded from income for 1986). Also, certain deductions from income that were allowed for 1986, were limited or eliminated beginning with 1987.

### Notes and References

[1] Hostetter, Susan, "Measuring Income for Developing and Reviewing Individual Tax Law Changes: Exploration of Alternative Concepts," Statistics of Income and Related Administrative Record Research: 1986-1987, U.S. Department of the Treasury, Internal Revenue Service, 1987.

## Section 2

## Description of the Sample

This section describes the sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals.

### Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, 1040EZ, 1040PC, and 1040TEL (including electronic returns) filed by U.S. citizens and residents during Calendar Year 1993.

All returns processed during 1993 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates. This resulted in a small difference between the population total (115,068,332 returns) reported in Table C and the estimated total of all returns (113,604,503) reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 1992. While

about 97 percent of the returns processed during Calendar Year 1993 were for Tax Year 1992, a few were for noncalendar years ending during 1992 and 1993, and some were returns for prior years. Returns for prior years were used in place of 1992 returns received and processed after December 31, 1993. This was done in the belief that the characteristics of returns due, but not yet processed, could best be represented by the returns for previous income years that were processed in 1993. Therefore, data for Tax Year 1992 may include amounts for discontinued items, such as the deduction for a working married couple, reported on prior year returns processed in 1993.

### Sample Design and Selection

The sample design is a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and a sample is selected independently from each stratum. Strata are defined by:

1. Tax year (1992 or prior years).
2. Nontaxable adjusted gross income or expanded income of \$200,000 or over and no alternative minimum tax.
3. High combined business and farm total receipts of \$50,000,000 or more.

*Bonnye Walker designed the sample and prepared the text and tables in this section under the direction of Yahia Ahmed, Chief, Mathematical Statisticians Team, Coordination and Publications Staff*

4. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
5. Total gross positive or negative income. Sixty variables are used to derive positive and negative incomes.
6. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Table C shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. (For more details see references 1 and 2.) The sampling rates for the various strata range from 0.02 percent to 100 percent.

Tax data processed to the IRS Individual Master File at Martinsburg Computing Center during Calendar Year 1993 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of a eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000 (see reference 3).

### Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

The administrative data and controlling information for each record designated for this sample was loaded onto an online database at the Cincinnati Service Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, missing values as well as any additional variables that an editor needed to extract for each record. The editors use a

hardcopy of the taxpayer's return to enter the required information onto the online system.

After the completion of service center review, data were further validated, tested, and balanced at the Detroit Computing Center. Adjustments and imputations for selected fields were used to make each record internally consistent, and the data were then tabulated. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. These returns are referred to as unavailable returns. The chart below contains the percentage of unavailable returns for Tax Years 1989-1992.

Year	1989	1990	1991	1992
Percent	0.06	0.02	0.04	0.04

### Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns. These weights were applied to the sample data to produce all of the estimates in this report.

### Sampling Variability and Confidence Intervals

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The standard error (SE) of an estimate is a measure of the variation among the estimates from the possible samples and, thus, is a measure of the precision with which an estimate from a particular sample approximates the average of the estimates calculated from all possible samples.

The standard error may be expressed as a percent of the value being estimated. This ratio is called the coefficient of variation (CV). Table 1.4 CV contains estimated CVs for the estimates included in Table 1.4 of this report.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. If all possible samples were selected under essentially the same conditions and an estimate and its estimated standard error were calculated from each sample, then:

1. About 68 percent of the intervals from one standard error below the estimate to one standard error above the estimate would include the population value. This is a 68 percent confidence interval.
2. About 95 percent of the intervals from two standard error below the estimate to two standard error above the estimate would include the population value. This is a 95 percent confidence interval.

For example, from Table 1.4, the amount estimate for State Income Tax Refunds,  $X$ , is \$10.19 billion, and its related coefficient of variation,  $CV(X)$ , is 1.29 percent. The standard error of the estimate,  $SE(X)$ , is needed to construct the interval estimate:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= (\$10.19 \times 10^9) \cdot (.0129) \\ &= \$0.131 \text{ billion} \end{aligned}$$

The  $p$  percent confidence interval is calculated using the formula:

$$X \pm Z \cdot SE(X)$$

where  $z$  takes the value 1, 2, or 3 when  $p=68$ , 95, or 99, respectively. Based on these data, the 68 percent confidence interval is from \$10.059 billion to \$10.321 billion and the 95 percent confidence interval is from \$9.928 billion to \$10.452 billion.

## Table Presentation

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted in to avoid disclosure of information for specific taxpayers. (The combined or deleted data, if any, are included in the corresponding column totals.) These combinations and deletions are indicated by a double asterisk (\*\*) and by a dagger (†), respectively. Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (\*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

In the tables, a dash (-) in place of a frequency or an amount indicates that either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any of the sampled returns.

## References

[1] Hostetter, S., Czajka, J. L., Schirm, A. L., and O'Connor, K. (1990), "Choosing the Appropriate Income Classifier for Economic Tax Modeling," *Proceedings of the Section on Survey Research Methods, American Statistical Association*, 419-424.

[2] Schirm, A. L., and Czajka, J. L. (1991), "Alternative Designs for a Cross-Sectional Sample of Individual Tax Returns: the Old and the New," *Proceedings of the Section on Survey Research Methods, American Statistical Association*, 163-168.

[3] Harte, J.M. (1986), "Some Mathematical and Statistical Aspects of the Transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS," *Proceeding of the Section on Survey Research Methods, American Statistical Association*, 603-608.

**Table C.—Number of Individual Income Tax Returns in the Population and Sample, by Sampling Strata**

Description of sample strata										Number of returns	
										Population counts	Sample counts
Grand Total										115,068,332 <sup>1</sup>	103,516
Current Year Returns, total										111,210,660	100,339
Form 1040 returns only with adjusted gross income or expanded income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences, total										2,353 <sup>2</sup>	2,353
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total										163 <sup>3</sup>	163
Other Current Year Returns, total										111,208,144	97,823

Description of the sample strata for Current Year Returns	Degree of interest <sup>4</sup>	Number of returns by type of form attached								Total number of returns	
		Form 1040, with Form 1116 or Form 2555		Form 1040, with Schedule C but without Form 1116 or Form 2555		Form 1040, with Schedule F but without Form 1116 or Form 2555		All other returns		Population counts	Sample counts
		Population counts	Sample counts	Population counts	Sample counts	Population counts	Sample counts	Population counts	Sample counts		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>Total</b>		1,195,433	11,965	14,626,304	27,910	1,682,069	3,873	93,704,338	54,075		
<b>Negative Income</b>											
\$10,000,000 or more	All	59	59	593	593	54	54	696	696	1,402	1,402
\$5,000,000 under \$10,000,000	All	56	56	685	685	107	107	646	646	1,494	1,494
\$2,000,000 under \$5,000,000	All	253	86	2,649	860	416	132	2,626	834	5,944	1,912
\$1,000,000 under \$2,000,000	All	496	78	5,743	891	1,030	173	4,956	738	12,225	1,880
\$500,000 under \$1,000,000	All	1,130	34	14,912	434	3,066	85	11,186	360	30,294	913
\$250,000 under \$500,000	All	2,345	20	36,967	298	9,212	87	25,212	221	73,736	626
\$120,000 under \$250,000	All	5,236	22	82,530	345	17,922	65	57,450	232	163,138	664
\$60,000 under \$120,000	All	7,914	20	117,576	279	19,617	56	95,903	269	241,010	624
Under \$60,000	All	--	--	317,077	293	35,798	25	312,128	276	665,003	594
<b>Positive Income</b>											
Under \$30,000	1	--	--	--	--	--	--	24,400,301	4,779	24,400,301	4,779
Under \$30,000	2	72,396	14	1,510,689	451	142,934	42	29,083,865	8,721	30,809,884	9,228
Under \$30,000	3-4	108,706	96	3,043,400	2,379	241,518	195	5,690,868	4,583	9,084,492	7,253
\$30,000 under \$60,000	1-2	106,838	40	1,650,426	485	205,327	57	18,765,908	5,623	20,728,499	6,205
\$30,000 under \$60,000	3-4	146,871	140	2,983,301	2,684	334,567	319	4,290,831	3,871	7,755,570	7,014
\$60,000 under \$120,000	1-3	181,659	52	1,476,669	580	246,372	97	7,557,736	3,033	9,462,436	3,762
\$60,000 under \$120,000	4	147,961	166	1,775,391	1,947	173,391	189	1,487,650	1,657	3,584,393	3,959
\$120,000 under \$250,000	1-3	100,422	136	327,452	470	124,759	184	926,599	1,377	1,479,232	2,167
\$120,000 under \$250,000	4	125,913	368	816,325	2,455	54,087	159	528,777	1,612	1,525,102	4,594
\$250,000 under \$500,000	All	107,789	708	341,475	2,301	53,446	350	321,373	2,102	824,083	5,461
\$500,000 under \$1,000,000	All	48,250	1,217	91,030	2,240	13,404	321	97,549	2,408	250,233	6,186
\$1,000,000 under \$2,000,000	All	18,961	2,390	22,185	2,772	3,503	426	28,807	3,650	73,456	9,238
\$2,000,000 under \$5,000,000	All	8,692	2,777	7,213	2,452	1,207	418	10,200	3,318	27,312	8,963
\$5,000,000 under \$10,000,000	All	2,229	2,229	1,386	1,386	229	229	1,995	1,995	5,839	5,839
\$10,000,000 or more	All	1,257	1,257	630	630	103	103	1,076	1,076	3,066	3,066

Footnotes at end of table

**Table C.—Number of Individual Income Tax Returns in the Population and Sample, by Sampling Strata-- Continued**

Description of the sample strata		Number of returns					
		Population counts	Sample counts				
Prior Year Returns, total		3,857,672	3,177				
Form 1040 returns only with adjusted gross income or expanded income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences, or Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total		153 <sup>5</sup>	153				
Other Prior Year Returns, total		3,857,519	3,024				
Description of the sample strata for Prior Year Returns	Degree of <sup>4</sup> interest	Number of returns by type of form attached				Total number of returns	
		Form 1040, with Form 1116, Form 2555, Schedule C, or Schedule F		All other returns		Population counts	Sample counts
		Population counts	Sample counts	Population counts	Sample counts		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Total</b>		<b>860,784</b>	<b>1,593</b>	<b>2,996,735</b>	<b>1,431</b>		
<b>Negative Income</b>							
\$10,000,000 or more	All	77	77	68	68	145	145
\$5,000,000 under \$10,000,000	All	113	113	71	71	184	184
\$2,000,000 under \$5,000,000	All	450	102	288	79	738	181
\$1,000,000 under \$2,000,000	All	904	110	549	70	1,453	180
\$500,000 under \$1,000,000	All	2,651	71	1,213	43	3,864	114
\$250,000 under \$500,000	All	6,488	53	2,385	18	8,873	71
\$120,000 under \$250,000	All	13,629	43	4,742	15	18,371	58
\$60,000 under \$120,000	All	18,985	35	6,713	21	25,698	56
Under \$60,000	All	48,793	35	18,507	12	67,300	47
<b>Positive Income</b>							
Under \$30,000	1	--	--	1,753,546	328	1,753,546	328
Under \$30,000	2	132,847	34	603,071	189	735,918	223
Under \$30,000	3-4	240,090	151	164,183	137	404,273	288
\$30,000 under \$60,000	1-2	46,291	14	231,262	55	277,553	69
\$30,000 under \$60,000	3-4	156,127	110	69,655	46	225,782	156
\$60,000 under \$120,000	1-3	35,285	13	73,146	29	108,431	42
\$60,000 under \$120,000	4	95,582	88	28,435	30	124,017	118
\$120,000 under \$250,000	1-3	--	--	20,924	19	20,924	19
\$120,000 under \$250,000	4	42,531	113	11,131	23	53,662	136
\$250,000 under \$500,000	All	14,864	71	4,854	34	19,718	105
\$500,000 under \$1,000,000	All	3,830	80	1,414	36	5,244	116
\$1,000,000 under \$2,000,000	All	895	115	404	40	1,299	155
\$2,000,000 under \$5,000,000	All	268	81	151	45	419	128
\$5,000,000 under \$10,000,000	All	59	59	23	23	82	82
\$10,000,000 or more	All	25	25	--	--	25	25

<sup>1</sup> This population includes an estimated 1,463,829 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling

<sup>2</sup> This population includes 65 Form 1040 returns that were misclassified because of bad data collected during revenue processing.

<sup>3</sup> This population includes 118 records that were misclassified because of bad data collected during revenue processing.

<sup>4</sup> Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with one being assigned to returns that are the least interesting, and a four being assigned to those that are the most interesting. 'All' refers to income classes for which returns with all four degrees of freedom are assigned.

<sup>5</sup> This population includes 19 Form 1040 returns that were misclassified because of bad data collected during revenue processing.



# Section 3

# Basic Tables

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*Lori Hentz and Kay Khuu were responsible for programming the Basic Tables. Review of specific tables was performed by Paul Arnsberger, Michael Parisi, and Barbara Marshall.*

# Section 3

# Basic Tables

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**Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (dollars)			Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Size of Adjusted Gross Income</b>									
<b>Total.....</b>	<b>113,604,503</b>	<b>100.0</b>	<b>3,629,129,550</b>	<b>100.0</b>	<b>31,945</b>	<b>86,731,946</b>	<b>100.0</b>	<b>3,483,882,438</b>	<b>100.0</b>
No adjusted gross income .....	951,744	0.8	-51,422,468	(X)	-54,030	7,476	(Z)	-4,037,717	(X)
\$1 under \$1,000.....	2,563,007	2.3	1,545,812	(Z)	603	555,041	0.6	446,996	(Z)
\$1,000 under \$2,000 .....	3,290,722	2.9	4,906,604	0.1	1,491	912,695	1.1	1,329,844	(Z)
\$2,000 under \$3,000.....	3,277,370	2.9	8,105,917	0.2	2,473	740,947	0.9	1,826,221	0.1
\$3,000 under \$4,000.....	2,967,858	2.6	10,384,843	0.3	3,499	708,626	0.8	2,510,617	0.1
\$4,000 under \$5,000.....	2,921,829	2.6	13,131,073	0.4	4,494	912,397	1.1	4,092,444	0.1
\$5,000 under \$6,000.....	2,966,330	2.6	16,378,996	0.5	5,522	802,623	0.9	4,450,394	0.1
\$6,000 under \$7,000.....	2,995,804	2.6	19,456,941	0.5	6,495	1,733,659	2.0	11,267,962	0.3
\$7,000 under \$8,000.....	2,968,581	2.6	22,228,713	0.6	7,488	1,727,113	2.0	12,918,038	0.4
\$8,000 under \$9,000.....	2,940,094	2.6	25,012,187	0.7	8,507	1,764,483	2.0	14,982,080	0.4
\$9,000 under \$10,000.....	3,003,951	2.6	28,554,099	0.8	9,506	1,728,706	2.0	16,419,812	0.5
\$10,000 under \$11,000.....	2,689,618	2.4	28,256,711	0.8	10,506	1,481,135	1.7	15,563,602	0.4
\$11,000 under \$12,000.....	2,845,405	2.5	32,714,418	0.9	11,497	1,685,828	1.9	19,383,924	0.6
\$12,000 under \$13,000.....	2,737,342	2.4	34,229,315	0.9	12,505	1,780,942	2.1	22,285,081	0.6
\$13,000 under \$14,000.....	2,547,299	2.2	34,389,679	0.9	13,500	1,758,514	2.0	23,734,406	0.7
\$14,000 under \$15,000.....	2,420,404	2.1	35,087,392	1.0	14,497	1,682,613	1.9	24,413,323	0.7
\$15,000 under \$16,000.....	2,446,800	2.2	37,922,418	1.0	15,499	1,763,753	2.0	27,335,932	0.8
\$16,000 under \$17,000.....	2,424,639	2.1	39,965,056	1.1	16,483	1,799,865	2.1	29,674,832	0.9
\$17,000 under \$18,000.....	2,386,752	2.1	41,782,932	1.2	17,506	1,927,166	2.2	33,751,937	1.0
\$18,000 under \$19,000.....	2,119,400	1.9	39,190,402	1.1	18,491	1,884,291	2.2	34,850,752	1.0
\$19,000 under \$20,000.....	2,112,581	1.9	41,222,986	1.1	19,513	1,932,946	2.2	37,727,590	1.1
\$20,000 under \$25,000.....	9,553,310	8.4	214,094,499	5.9	22,411	9,248,253	10.7	207,463,633	6.0
\$25,000 under \$30,000.....	7,590,154	6.7	208,225,889	5.7	27,434	7,456,837	8.6	204,602,290	5.9
\$30,000 under \$40,000.....	12,324,990	10.8	428,478,262	11.8	34,765	12,239,277	14.1	425,473,954	12.2
\$40,000 under \$50,000.....	9,008,646	7.9	403,103,550	11.1	44,746	8,981,884	10.4	401,920,374	11.5
\$50,000 under \$75,000.....	11,796,348	10.4	712,270,449	19.6	60,381	11,768,057	13.6	710,601,577	20.4
\$75,000 under \$100,000.....	3,988,202	3.5	340,631,134	9.4	85,410	3,985,370	4.6	340,379,255	9.8
\$100,000 under \$200,000.....	2,810,579	2.5	368,372,099	10.2	131,066	2,807,611	3.2	367,991,936	10.6
\$200,000 under \$500,000.....	746,344	0.7	218,604,180	6.0	292,900	745,601	0.9	218,390,096	6.3
\$500,000 under \$1,000,000.....	141,159	0.1	95,365,741	2.6	675,591	141,040	0.2	95,286,355	2.7
\$1,000,000 or more.....	67,243	0.1	176,939,720	4.9	2,631,348	67,197	0.1	176,844,901	5.1

Footnotes at end of table.

**Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable returns										
	Taxable income			Income tax before credits			Total income tax				Average income tax (dollars)
	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Percentage of			
								Total	Taxable income	Adjusted gross income less deficit	
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
<b>Size of Adjusted Gross Income</b>											
<b>Total.....</b>	<b>86,702,145</b>	<b>2,384,967,493</b>	<b>100.0</b>	<b>86,708,399</b>	<b>474,881,734</b>	<b>100.0</b>	<b>476,238,785</b>	<b>100.0</b>	<b>20.0</b>	<b>13.7</b>	<b>5,491</b>
No adjusted gross income.....				2,922	13,613	(Z)	76,028	(Z)	(Z)	(Z)	10,170
\$1 under \$1,000.....	554,412	90,687	(Z)	554,415	13,590	(Z)	14,421	(Z)	15.9	3.2	28
\$1,000 under \$2,000.....	910,508	393,707	(Z)	911,563	61,590	(Z)	62,095	(Z)	15.8	4.7	68
\$2,000 under \$3,000.....	740,938	522,915	(Z)	740,938	85,064	(Z)	85,801	(Z)	16.4	4.7	116
\$3,000 under \$4,000.....	704,047	381,504	(Z)	708,624	66,020	(Z)	66,963	(Z)	17.6	2.7	94
\$4,000 under \$5,000.....	911,995	939,852	(Z)	912,397	146,515	(Z)	147,102	(Z)	15.7	3.6	161
\$5,000 under \$6,000.....	802,177	1,310,864	0.1	802,291	203,979	(Z)	205,177	(Z)	15.7	4.6	256
\$6,000 under \$7,000.....	1,733,651	2,300,458	0.1	1,733,651	347,060	0.1	347,084	0.1	15.1	3.1	200
\$7,000 under \$8,000.....	1,725,632	3,109,172	0.1	1,726,874	468,361	0.1	468,570	0.1	15.1	3.6	271
\$8,000 under \$9,000.....	1,764,438	4,645,721	0.2	1,764,438	696,935	0.1	697,581	0.1	15.0	4.7	395
\$9,000 under \$10,000.....	1,728,666	6,162,366	0.3	1,728,666	926,022	0.2	926,281	0.2	15.0	5.6	536
\$10,000 under \$11,000.....	1,481,127	6,395,463	0.3	1,481,127	952,056	0.2	953,673	0.2	14.9	6.1	644
\$11,000 under \$12,000.....	1,685,819	8,293,503	0.3	1,685,826	1,251,663	0.3	1,251,707	0.3	15.1	6.5	742
\$12,000 under \$13,000.....	1,778,586	9,298,955	0.4	1,779,827	1,402,106	0.3	1,404,573	0.3	15.1	6.3	789
\$13,000 under \$14,000.....	1,758,089	10,524,489	0.4	1,758,510	1,586,489	0.3	1,587,034	0.3	15.1	6.7	902
\$14,000 under \$15,000.....	1,681,368	11,503,797	0.5	1,682,610	1,716,664	0.4	1,716,887	0.4	14.9	7.0	1,020
\$15,000 under \$16,000.....	1,763,753	13,680,964	0.6	1,763,753	2,019,077	0.4	2,019,081	0.4	14.8	7.4	1,145
\$16,000 under \$17,000.....	1,799,864	15,337,759	0.6	1,799,865	2,184,262	0.5	2,184,409	0.5	14.2	7.4	1,214
\$17,000 under \$18,000.....	1,927,157	17,398,372	0.7	1,927,157	2,409,561	0.5	2,409,608	0.5	13.8	7.1	1,250
\$18,000 under \$19,000.....	1,884,291	18,010,448	0.8	1,884,291	2,467,896	0.5	2,467,896	0.5	13.7	7.1	1,310
\$19,000 under \$20,000.....	1,932,613	19,510,495	0.8	1,932,613	2,721,196	0.6	2,721,542	0.6	13.9	7.2	1,408
\$20,000 under \$25,000.....	9,247,877	115,106,027	4.8	9,248,205	16,811,800	3.5	16,814,783	3.5	14.6	8.1	1,818
\$25,000 under \$30,000.....	7,455,921	123,382,266	5.2	7,456,814	18,477,156	3.9	18,482,005	3.9	15.0	9.0	2,479
\$30,000 under \$40,000.....	12,239,258	273,672,226	11.5	12,238,916	43,727,537	9.2	43,730,622	9.2	16.0	10.3	3,573
\$40,000 under \$50,000.....	8,981,830	269,127,804	11.3	8,975,128	43,602,081	9.2	43,621,782	9.2	16.2	10.9	4,857
\$50,000 under \$75,000.....	11,766,382	495,759,003	20.8	11,765,546	88,371,247	18.6	88,455,492	18.6	17.8	12.4	7,517
\$75,000 under \$100,000.....	3,981,372	247,420,099	10.4	3,981,624	51,463,139	10.8	51,552,937	10.8	20.8	15.1	12,936
\$100,000 under \$200,000.....	2,807,003	280,644,572	11.8	2,806,796	67,136,500	14.1	67,445,248	14.2	24.0	18.3	24,022
\$200,000 under \$500,000.....	745,260	186,043,816	7.8	744,989	51,715,090	10.9	52,053,401	10.9	28.0	23.8	69,814
\$500,000 under \$1,000,000.....	140,956	84,311,459	3.5	140,904	24,609,123	5.2	24,779,821	5.2	29.4	26.0	175,694
\$1,000,000 or more.....	67,158	159,688,731	6.7	67,120	47,228,344	9.9	47,489,182	10.0	29.7	26.9	706,716

Footnotes at end of table.

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (dollars)			Amount	Percent of total
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
<b>Cumulated from Smallest Size of Adjusted Gross Income</b>									
No adjusted gross income .....	951,744	0.8	-51,422,468	(X)	-54,030	7,476	(Z)	-4,037,717	(X)
\$1 under \$1,000 .....	2,563,007	2.3	1,545,812	(Z)	603	555,041	0.6	446,996	(Z)
\$1 under \$2,000 .....	5,853,729	5.2	6,452,416	0.2	1,102	1,467,736	1.7	1,776,840	0.1
\$1 under \$3,000 .....	9,131,099	8.0	14,558,332	0.4	1,594	2,208,683	2.5	3,603,061	0.1
\$1 under \$4,000 .....	12,098,956	10.7	24,943,176	0.7	2,062	2,917,310	3.4	6,113,677	0.2
\$1 under \$5,000 .....	15,020,785	13.2	38,074,248	1.0	2,535	3,829,707	4.4	10,206,121	0.3
\$1 under \$6,000 .....	17,987,115	15.8	54,453,244	1.5	3,027	4,632,330	5.3	14,656,515	0.4
\$1 under \$7,000 .....	20,982,919	18.5	73,910,185	2.0	3,522	6,365,988	7.3	25,924,477	0.7
\$1 under \$8,000 .....	23,951,499	21.1	96,138,899	2.6	4,014	8,093,102	9.3	38,842,514	1.1
\$1 under \$9,000 .....	26,891,593	23.7	121,151,086	3.3	4,505	9,857,585	11.4	53,824,595	1.5
\$1 under \$10,000 .....	29,895,544	26.3	149,705,184	4.1	5,008	11,586,291	13.4	70,244,406	2.0
\$1 under \$11,000 .....	32,585,162	28.7	177,961,896	4.8	5,461	13,067,426	15.1	85,808,008	2.5
\$1 under \$12,000 .....	35,430,567	31.2	210,676,314	5.7	5,946	14,753,254	17.0	105,191,933	3.0
\$1 under \$13,000 .....	38,167,909	33.6	244,905,629	6.7	6,417	16,534,196	19.1	127,477,013	3.7
\$1 under \$14,000 .....	40,715,209	35.8	279,295,308	7.6	6,860	18,292,710	21.1	151,211,419	4.3
\$1 under \$15,000 .....	43,135,613	38.0	314,382,700	8.5	7,288	19,975,323	23.0	175,624,741	5.0
\$1 under \$16,000 .....	45,582,412	40.1	352,305,118	9.6	7,729	21,739,077	25.1	202,960,673	5.8
\$1 under \$17,000 .....	48,007,051	42.3	392,270,174	10.7	8,171	23,538,941	27.1	232,635,506	6.7
\$1 under \$18,000 .....	50,393,803	44.4	434,053,107	11.8	8,613	25,466,107	29.4	266,387,443	7.8
\$1 under \$19,000 .....	52,513,203	46.2	473,243,509	12.9	9,012	27,350,398	31.5	301,238,194	8.6
\$1 under \$20,000 .....	54,625,784	48.1	514,466,495	14.0	9,418	29,283,344	33.8	338,965,785	9.7
\$1 under \$25,000 .....	64,179,093	56.5	728,560,993	19.8	11,352	38,531,597	44.4	546,429,418	15.7
\$1 under \$30,000 .....	71,769,247	63.2	936,786,882	25.5	13,053	45,988,434	53.0	751,031,709	21.5
\$1 under \$40,000 .....	84,094,237	74.0	1,365,265,145	37.1	16,235	58,227,710	67.1	1,176,505,662	33.7
\$1 under \$50,000 .....	93,102,883	82.0	1,768,368,695	48.0	18,994	67,208,594	77.5	1,578,426,036	45.3
\$1 under \$75,000 .....	104,899,231	92.3	2,480,639,144	67.4	23,648	78,977,651	91.1	2,289,027,613	65.6
\$1 under \$100,000 .....	108,887,433	95.8	2,821,270,278	76.7	25,910	82,963,021	95.7	2,629,406,868	75.4
\$1 under \$200,000 .....	111,698,012	98.3	3,189,642,377	86.7	28,556	85,770,632	98.9	2,997,398,804	85.9
\$1 under \$500,000 .....	112,444,357	99.0	3,408,246,557	92.6	30,311	86,516,233	99.8	3,215,788,900	92.2
\$1 under \$1,000,000 .....	112,585,516	99.1	3,503,612,298	95.2	31,120	86,657,272	99.9	3,311,075,254	94.9
\$1 or more .....	112,652,759	99.2	3,680,552,018	100.0	32,672	86,724,470	100.0	3,487,920,155	100.0
<b>All returns.....</b>	<b>113,604,503</b>	<b>100.0</b>	<b>3,629,129,550</b>	<b>98.6</b>	<b>31,945</b>	<b>86,731,946</b>	<b>100.0</b>	<b>3,483,882,438</b>	<b>99.9</b>

Footnotes at end of table.

**Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable returns										
	Taxable income			Income tax before credits			Total income tax				
	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Percentage of			Average income tax (dollars)
								Total	Taxable income	Adjusted gross income less deficit	
(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	
<b>Cumulated from Smallest Size of Adjusted Gross Income</b>											
No adjusted gross income.....				2,922	13,613	(Z)	76,028	(Z)	(X)	(X)	10,170
\$1 under \$1,000.....	554,412	90,687	(Z)	554,415	13,590	(Z)	14,421	(Z)	15.9	3.2	26
\$1 under \$2,000.....	1,464,920	484,394	(Z)	1,465,979	75,180	(Z)	76,515	(Z)	15.8	4.3	52
\$1 under \$3,000.....	2,205,858	1,007,309	(Z)	2,206,917	160,244	(Z)	162,316	(Z)	16.1	4.5	73
\$1 under \$4,000.....	2,909,905	1,388,813	0.1	2,915,540	226,263	(Z)	229,279	(Z)	-16.5	3.8	79
\$1 under \$5,000.....	3,821,899	2,328,665	0.1	3,827,937	372,778	0.1	376,381	0.1	16.2	3.7	98
\$1 under \$6,000.....	4,624,076	3,639,529	0.2	4,630,228	576,757	0.1	581,559	0.1	16.0	4.0	126
\$1 under \$7,000.....	6,357,726	5,939,987	0.2	6,363,878	923,818	0.2	928,642	0.2	15.6	3.6	146
\$1 under \$8,000.....	8,083,359	9,049,159	0.4	8,090,752	1,392,178	0.3	1,397,213	0.3	15.4	3.6	173
\$1 under \$9,000.....	9,847,796	13,694,880	0.6	9,855,190	2,089,113	0.4	2,094,793	0.4	15.3	3.9	213
\$1 under \$10,000.....	11,576,462	19,857,246	0.8	11,583,855	3,015,135	0.6	3,021,075	0.6	15.2	4.3	281
\$1 under \$11,000.....	13,057,589	26,252,709	1.1	13,064,983	3,967,190	0.8	3,974,748	0.8	15.1	4.6	304
\$1 under \$12,000.....	14,743,408	34,546,212	1.4	14,750,808	5,218,853	1.1	5,226,454	1.1	15.1	5.0	354
\$1 under \$13,000.....	16,521,993	43,845,167	1.8	16,530,636	6,620,959	1.4	6,631,028	1.4	15.1	5.2	401
\$1 under \$14,000.....	18,280,082	54,369,656	2.3	18,289,146	8,207,448	1.7	8,218,062	1.7	15.1	5.4	449
\$1 under \$15,000.....	19,961,450	65,873,453	2.8	19,971,756	9,924,113	2.1	9,934,949	2.1	15.1	5.7	497
\$1 under \$16,000.....	21,725,204	79,554,416	3.3	21,735,509	11,943,189	2.5	11,954,030	2.5	15.0	5.9	550
\$1 under \$17,000.....	23,525,068	94,892,175	4.0	23,535,374	14,127,451	3.0	14,138,439	3.0	14.9	6.1	601
\$1 under \$18,000.....	25,452,224	112,290,548	4.7	25,462,531	16,537,012	3.5	16,548,046	3.5	14.7	6.2	650
\$1 under \$19,000.....	27,336,515	130,300,995	5.5	27,346,821	19,004,908	4.0	19,015,942	4.0	14.6	6.3	695
\$1 under \$20,000.....	29,269,128	149,811,491	6.3	29,279,435	21,726,104	4.6	21,737,483	4.6	14.5	6.4	742
\$1 under \$25,000.....	38,517,005	264,917,517	11.1	38,527,640	38,537,904	8.1	38,552,266	8.1	14.6	7.1	1,001
\$1 under \$30,000.....	45,972,926	388,299,783	16.3	45,984,453	57,015,060	12.0	57,034,271	12.0	14.7	7.6	1,240
\$1 under \$40,000.....	58,212,185	661,972,010	27.8	58,223,369	100,742,597	21.2	100,764,893	21.2	15.2	8.6	1,731
\$1 under \$50,000.....	67,194,014	931,099,814	39.0	67,198,498	144,344,678	30.4	144,388,675	30.3	15.5	9.1	2,148
\$1 under \$75,000.....	78,960,396	1,426,858,817	59.8	78,964,044	232,715,925	49.0	232,842,168	48.9	16.3	10.2	2,948
\$1 under \$100,000.....	82,941,768	1,674,278,916	70.2	82,945,668	284,179,064	59.8	284,395,104	59.7	17.0	10.8	3,428
\$1 under \$200,000.....	85,748,771	1,954,923,488	82.0	85,752,464	351,315,564	74.0	351,840,353	73.9	18.0	11.7	4,102
\$1 under \$500,000.....	86,494,031	2,140,967,304	89.8	86,497,453	403,030,655	84.9	403,893,754	84.8	18.9	12.6	4,668
\$1 under \$1,000,000.....	86,634,987	2,225,278,763	93.3	86,638,357	427,639,777	90.1	428,673,575	90.0	19.3	12.9	4,947
\$1 or more.....	86,702,145	2,384,967,493	100.0	86,705,477	474,868,121	100.0	476,162,757	100.0	20.0	13.7	5,491
<b>All returns.....</b>	<b>86,702,145</b>	<b>2,384,967,493</b>	<b>100.0</b>	<b>86,708,399</b>	<b>474,881,734</b>	<b>100.0</b>	<b>476,238,785</b>	<b>100.0</b>	<b>20.0</b>	<b>13.7</b>	<b>5,491</b>

Footnotes at end of table.

**Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (dollars)			Amount	Percent of total
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
<b>Cumulated from Largest Size of Adjusted Gross Income</b>									
\$1,000,000 or more.....	67,243	0.1	176,939,720	4.8	2,631,348	67,197	0.1	176,844,901	5.1
\$500,000 or more.....	208,403	0.2	272,305,461	7.4	1,306,629	208,237	0.2	272,131,255	7.8
\$200,000 or more.....	954,747	0.8	490,909,641	13.3	514,178	953,838	1.1	490,521,351	14.1
\$100,000 or more.....	3,765,326	3.3	859,281,740	23.3	228,209	3,761,449	4.3	858,513,288	24.6
\$75,000 or more.....	7,753,528	6.8	1,199,912,874	32.6	154,757	7,746,819	8.9	1,198,892,543	34.4
\$50,000 or more.....	19,549,876	17.2	1,912,183,323	52.0	97,811	19,514,876	22.5	1,909,494,120	54.7
\$40,000 or more.....	28,558,522	25.1	2,315,286,873	62.9	81,072	28,496,759	32.9	2,311,414,493	66.3
\$30,000 or more.....	40,883,512	36.0	2,743,765,136	74.5	67,112	40,736,036	47.0	2,736,888,447	78.5
\$25,000 or more.....	48,473,666	42.7	2,951,991,025	80.2	60,899	48,192,872	55.6	2,941,490,737	84.3
\$20,000 or more.....	58,026,976	51.1	3,166,085,524	86.0	54,562	57,441,126	66.2	3,148,954,370	90.3
\$19,000 or more.....	60,139,556	52.9	3,207,308,510	87.1	53,331	59,374,072	68.5	3,186,681,961	91.4
\$18,000 or more.....	62,258,956	54.8	3,246,498,912	88.2	52,145	61,258,362	70.6	3,221,532,712	92.4
\$17,000 or more.....	64,645,708	56.9	3,288,281,844	89.3	50,866	63,185,528	72.9	3,255,284,650	93.3
\$16,000 or more.....	67,070,347	59.0	3,328,246,900	90.4	49,623	64,985,393	74.9	3,284,959,482	94.2
\$15,000 or more.....	69,517,147	61.2	3,366,169,318	91.5	48,422	66,749,146	77.0	3,312,295,414	95.0
\$14,000 or more.....	71,937,551	63.3	3,401,256,710	92.4	47,281	68,431,760	78.9	3,336,708,736	95.7
\$13,000 or more.....	74,484,850	65.6	3,435,646,389	93.3	46,125	70,190,274	80.9	3,360,443,142	96.3
\$12,000 or more.....	77,222,192	68.0	3,469,875,705	94.3	44,934	71,971,216	83.0	3,382,728,223	97.0
\$11,000 or more.....	80,087,597	70.5	3,502,590,123	95.2	43,745	73,657,043	84.9	3,402,112,147	97.5
\$10,000 or more.....	82,757,215	72.8	3,530,846,834	95.9	42,665	75,138,179	86.6	3,417,675,749	98.0
\$9,000 or more.....	85,761,166	75.5	3,559,400,933	96.7	41,504	76,866,885	88.6	3,434,095,561	98.5
\$8,000 or more.....	88,701,260	78.1	3,584,413,120	97.4	40,410	78,631,368	90.7	3,449,077,641	98.9
\$7,000 or more.....	91,669,841	80.7	3,606,641,833	98.0	39,344	80,358,481	92.7	3,461,995,679	99.3
\$6,000 or more.....	94,665,644	83.3	3,626,098,774	98.5	38,304	82,092,140	94.7	3,473,263,641	99.6
\$5,000 or more.....	97,631,974	85.9	3,642,477,770	99.0	37,308	82,894,763	95.6	3,477,714,034	99.7
\$4,000 or more.....	100,553,803	88.5	3,655,608,842	99.3	36,355	83,807,160	96.6	3,481,806,478	99.8
\$3,000 or more.....	103,521,660	91.1	3,665,993,686	99.6	35,413	84,515,786	97.4	3,484,317,095	99.9
\$2,000 or more.....	106,799,030	94.0	3,674,099,603	99.8	34,402	85,256,734	98.3	3,486,143,315	99.9
\$1,000 or more.....	110,089,752	96.9	3,679,006,206	100.0	33,418	86,169,429	99.4	3,487,473,159	100.0
\$1 or more.....	112,652,759	99.2	3,680,552,018	100.0	32,672	86,724,470	100.0	3,487,920,155	100.0
All returns.....	113,604,503	100.0	3,629,129,550	98.6	31,945	86,731,946	100.0	3,483,882,438	99.9

Footnotes at end of table.

**Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable returns										
	Taxable income			Income tax before credits			Total income tax				Average income tax (dollars)
	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Percentage of			
								Total	Taxable income	Adjusted gross income less deficit	
(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	
<b>Cumulated from Largest Size of Adjusted Gross Income</b>											
\$1,000,000 or more.....	67,158	159,688,731	6.7	67,120	47,228,344	9.9	47,489,182	10.0	29.7	26.9	706,716
\$500,000 or more.....	208,114	244,000,189	10.2	208,024	71,837,466	15.1	72,269,003	15.2	29.6	26.6	347,052
\$200,000 or more.....	953,374	430,044,005	18.0	953,013	123,552,557	26.0	124,322,404	26.1	28.9	25.3	130,339
\$100,000 or more.....	3,760,377	710,688,577	29.8	3,759,809	190,689,057	40.2	191,767,653	40.3	27.0	22.3	50,982
\$75,000 or more.....	7,741,749	958,108,676	40.2	7,741,433	242,152,196	51.0	243,320,589	51.1	25.4	20.3	31,409
\$50,000 or more.....	19,508,130	1,453,867,679	61.0	19,506,979	330,523,443	69.6	331,776,082	69.7	22.8	17.4	17,001
\$40,000 or more.....	28,489,960	1,722,995,484	72.2	28,482,108	374,125,524	78.8	375,397,864	78.8	21.8	16.2	13,173
\$30,000 or more.....	40,729,218	1,996,667,710	83.7	40,721,024	417,853,061	88.0	419,128,486	88.0	21.0	15.3	10,289
\$25,000 or more.....	48,185,140	2,120,049,976	88.9	48,177,837	436,330,217	91.9	437,610,491	91.9	20.6	14.9	9,080
\$20,000 or more.....	57,433,016	2,235,156,003	93.7	57,428,042	453,142,017	95.4	454,425,274	95.4	20.3	14.4	7,911
\$19,000 or more.....	59,365,630	2,254,666,498	94.5	59,358,656	455,863,213	96.0	457,146,815	96.0	20.3	14.3	7,699
\$18,000 or more.....	61,249,920	2,272,676,946	95.3	61,242,946	458,331,109	96.5	459,614,711	96.5	20.2	14.3	7,503
\$17,000 or more.....	63,177,077	2,290,075,318	96.0	63,170,103	460,740,670	97.0	462,024,318	97.0	20.2	14.2	7,312
\$16,000 or more.....	64,976,941	2,305,413,077	96.7	64,969,968	462,924,932	97.5	464,208,727	97.5	20.1	14.1	7,143
\$15,000 or more.....	66,740,694	2,319,094,040	97.2	66,733,721	464,944,008	97.9	466,227,808	97.9	20.1	14.1	6,985
\$14,000 or more.....	68,422,063	2,330,597,837	97.7	68,416,331	466,660,673	98.3	467,944,695	98.3	20.1	14.0	6,838
\$13,000 or more.....	70,180,151	2,341,122,326	98.2	70,174,841	468,247,162	98.6	469,531,729	98.6	20.1	14.0	6,689
\$12,000 or more.....	71,958,737	2,350,421,281	98.6	71,954,669	469,649,268	98.9	470,936,303	98.9	20.0	13.9	6,543
\$11,000 or more.....	73,644,556	2,358,714,784	98.9	73,640,494	470,900,931	99.2	472,188,009	99.1	20.0	13.9	6,411
\$10,000 or more.....	75,125,683	2,365,110,247	99.2	75,121,622	471,852,986	99.4	473,141,682	99.3	20.0	13.8	6,297
\$9,000 or more.....	76,854,349	2,371,272,613	99.4	76,850,287	472,779,008	99.6	474,067,964	99.5	20.0	13.8	6,167
\$8,000 or more.....	78,618,786	2,375,918,334	99.6	78,614,725	473,475,943	99.7	474,765,544	99.7	20.0	13.8	6,038
\$7,000 or more.....	80,344,418	2,379,027,506	99.8	80,341,599	473,944,303	99.8	475,234,115	99.8	20.0	13.7	5,914
\$6,000 or more.....	82,078,069	2,381,327,964	99.8	82,075,249	474,291,364	99.9	475,581,198	99.9	20.0	13.7	5,793
\$5,000 or more.....	82,880,246	2,382,638,828	99.9	82,877,540	474,495,343	99.9	475,786,375	99.9	20.0	13.7	5,740
\$4,000 or more.....	83,792,240	2,383,578,680	99.9	83,789,937	474,641,858	99.9	475,933,478	99.9	20.0	13.7	5,679
\$3,000 or more.....	84,496,287	2,383,960,184	100.0	84,496,560	474,707,877	100.0	476,000,441	99.9	20.0	13.7	5,632
\$2,000 or more.....	85,237,225	2,384,483,100	100.0	85,239,498	474,792,941	100.0	476,086,242	100.0	20.0	13.7	5,584
\$1,000 or more.....	86,147,733	2,384,876,806	100.0	86,151,062	474,854,531	100.0	476,148,336	100.0	20.0	13.7	5,526
\$1 or more.....	86,702,145	2,384,967,493	100.0	86,705,477	474,868,121	100.0	476,162,757	100.0	20.0	13.7	5,491
<b>All returns.....</b>	<b>86,702,145</b>	<b>2,384,967,493</b>	<b>100.0</b>	<b>86,708,399</b>	<b>474,881,734</b>	<b>100.0</b>	<b>476,238,785</b>	<b>100.0</b>	<b>20.0</b>	<b>13.7</b>	<b>5,491</b>

X Percentage not computed.

Z Less than 0.05 percent

NOTE: Detail may not add to totals because of rounding



**Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions and Tax Items, by Size of Adjusted Gross Income and by Marital Status**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	All returns												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
<b>All returns, total.....</b>	<b>113,604,503</b>	<b>3,629,129,550</b>	<b>523,042,222</b>	<b>32,540,614</b>	<b>481,945,631</b>	<b>80,072,236</b>	<b>366,533,607</b>	<b>90,717,400</b>	<b>2,395,695,907</b>	<b>86,708,399</b>	<b>474,881,734</b>	<b>86,731,946</b>	<b>476,238,785</b>
No adjusted gross income.....	951,744	-51,422,468	3,999,366	--	--	--	--	--	--	2,922	13,613	7,476	76,028
\$1 under \$5,000.....	15,020,785	38,074,248	28,997,045	189,972	1,854,853	14,826,862	46,877,612	3,904,663	2,328,895	3,827,937	372,778	3,829,707	376,381
\$5,000 under \$10,000.....	14,874,759	111,630,936	50,631,556	606,996	5,573,983	14,258,210	62,788,605	7,941,136	17,680,861	7,755,918	2,642,356	7,756,584	2,644,693
\$10,000 under \$15,000.....	13,240,069	164,677,516	55,285,189	935,517	9,027,771	12,284,918	58,428,285	10,420,810	50,434,542	8,387,900	6,908,978	8,389,032	6,913,874
\$15,000 under \$20,000.....	11,490,171	200,083,795	51,582,832	1,473,222	14,394,729	10,013,614	48,308,044	10,836,499	88,839,891	9,307,679	11,801,991	9,308,020	11,802,535
\$20,000 under \$25,000.....	9,553,310	214,094,499	45,104,047	1,635,001	15,819,244	7,914,974	38,830,317	9,359,677	115,513,830	9,248,205	16,811,800	9,248,253	16,814,783
\$25,000 under \$30,000.....	7,590,153	208,225,889	37,864,499	2,070,014	19,990,405	5,520,139	27,562,943	7,484,044	123,555,002	7,456,814	18,477,156	7,456,837	18,482,005
\$30,000 under \$40,000.....	12,324,990	428,478,262	67,692,044	4,607,703	46,874,617	7,717,287	40,398,705	12,265,083	274,011,013	12,238,916	43,727,537	12,239,277	43,730,622
\$40,000 under \$50,000.....	9,008,646	403,103,550	55,378,719	5,056,686	56,368,141	3,951,961	22,270,930	8,988,898	269,211,742	8,975,128	43,602,081	8,981,884	43,621,782
\$50,000 under \$75,000.....	11,796,348	712,270,449	80,180,349	8,825,648	119,773,217	2,970,699	17,392,498	11,773,099	495,922,686	11,765,546	88,371,247	11,768,056	88,455,492
\$75,000 under \$100,000.....	3,988,202	340,631,134	26,935,249	3,582,404	64,007,042	405,798	2,453,167	3,982,189	247,431,448	3,981,624	51,463,139	3,985,370	51,552,937
\$100,000 under \$200,000.....	2,810,579	368,372,099	18,355,128	2,662,821	68,567,071	147,913	881,355	2,807,774	280,674,802	2,806,796	67,136,500	2,807,611	67,445,248
\$200,000 under \$500,000.....	746,344	218,604,180	1,033,614	701,115	31,376,356	45,230	254,848	745,385	186,065,353	744,989	51,715,090	745,601	52,053,401
\$500,000 under \$1,000,000.....	141,159	95,365,741	2,026	131,165	11,046,824	9,946	58,792	140,978	84,322,055	140,904	24,609,123	141,039	24,779,821
\$1,000,000 or more.....	67,243	176,939,720	559	62,550	17,271,378	4,685	27,506	67,167	159,703,788	67,120	47,228,344	67,197	47,489,182
<b>Taxable returns, total.....</b>	<b>86,731,946</b>	<b>3,483,882,438</b>	<b>397,454,712</b>	<b>30,564,529</b>	<b>449,094,374</b>	<b>56,120,032</b>	<b>256,825,615</b>	<b>86,702,145</b>	<b>2,384,967,493</b>	<b>86,708,399</b>	<b>474,881,734</b>	<b>86,731,946</b>	<b>476,238,785</b>
No adjusted gross income.....	7,476	-4,037,717	49,634	--	--	--	--	--	--	2,922	13,613	7,476	76,028
\$1 under \$5,000.....	3,829,707	10,206,121	67,232	5,802	31,103	3,819,953	7,854,057	3,821,899	2,328,665	3,827,937	372,778	3,829,707	376,381
\$5,000 under \$10,000.....	7,756,584	60,038,286	13,943,858	150,374	775,426	7,596,659	27,813,071	7,754,563	17,528,581	7,755,918	2,642,356	7,756,584	2,644,693
\$10,000 under \$15,000.....	8,389,032	105,380,335	22,932,167	472,584	3,005,641	7,896,815	33,439,283	8,384,989	46,016,207	8,387,900	6,908,978	8,389,032	6,913,874
\$15,000 under \$20,000.....	9,308,020	183,341,043	33,437,030	1,037,754	7,518,775	8,266,932	38,448,690	9,307,678	83,938,038	9,307,679	11,801,991	9,308,020	11,802,535
\$20,000 under \$25,000.....	9,248,253	207,463,633	42,080,188	1,449,095	12,145,327	7,795,823	38,147,670	9,247,877	115,108,027	9,248,205	16,811,800	9,248,253	16,814,783
\$25,000 under \$30,000.....	7,456,837	204,602,290	38,630,577	1,954,907	17,136,183	5,501,930	27,454,507	7,455,921	123,382,266	7,456,814	18,477,156	7,456,837	18,482,005
\$30,000 under \$40,000.....	12,239,277	425,473,953	66,932,067	4,530,937	44,525,732	7,708,339	40,344,779	12,239,258	273,672,226	12,238,916	43,727,537	12,239,277	43,730,622
\$40,000 under \$50,000.....	8,981,884	401,920,374	55,127,816	5,032,089	55,409,121	3,949,795	22,257,956	8,981,830	269,127,804	8,975,128	43,602,081	8,981,884	43,621,782
\$50,000 under \$75,000.....	11,768,056	710,601,577	79,970,034	8,797,702	117,501,126	2,970,354	17,390,428	11,766,382	495,759,003	11,765,546	88,371,247	11,768,056	88,455,492
\$75,000 under \$100,000.....	3,985,370	340,379,255	26,914,677	3,579,620	63,691,166	405,751	2,453,031	3,981,372	247,420,099	3,981,624	51,463,139	3,985,370	51,552,937
\$100,000 under \$200,000.....	2,807,611	367,991,936	18,334,370	2,659,701	68,147,061	147,864	881,212	2,807,003	280,644,572	2,806,796	67,136,500	2,807,611	67,445,248
\$200,000 under \$500,000.....	745,601	218,390,096	1,032,522	700,403	31,100,679	45,199	254,694	745,260	186,043,816	744,989	51,715,090	745,601	52,053,401
\$500,000 under \$1,000,000.....	141,039	95,286,354	1,996	131,054	10,941,545	9,937	58,742	140,956	84,311,459	140,904	24,609,123	141,039	24,779,821
\$1,000,000 or more.....	67,197	176,844,901	545	62,507	17,165,488	4,682	27,494	67,158	159,688,731	67,120	47,228,344	67,197	47,489,182
<b>Nontaxable returns, total.....</b>	<b>26,872,557</b>	<b>145,247,112</b>	<b>125,587,511</b>	<b>1,976,085</b>	<b>32,851,257</b>	<b>23,952,204</b>	<b>109,707,992</b>	<b>4,015,255</b>	<b>10,728,414</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

Footnotes at end of table

**Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of married persons filing jointly												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	
<b>All returns, total.....</b>	<b>48,020,923</b>	<b>2,442,002,780</b>	<b>337,927,268</b>	<b>22,469,647</b>	<b>368,186,168</b>	<b>25,152,801</b>	<b>157,470,439</b>	<b>41,531,780</b>	<b>1,651,704,396</b>	<b>40,439,357</b>	<b>337,252,117</b>	<b>40,457,143</b>	<b>338,254,817</b>
No adjusted gross income.....	398,475	-34,884,511	2,639,039	--	--	--	--	--	--	2,911	13,605	5,999	63,073
\$1 under \$5,000.....	1,041,613	3,033,470	7,083,556	75,775	956,845	965,838	6,083,984	*3,335	*1,647	*4,790	*338	5,424	1,676
\$5,000 under \$10,000.....	2,311,079	17,801,291	15,548,683	171,541	2,091,840	2,139,538	13,661,787	--	--	--	--	*632	*599
\$10,000 under \$15,000.....	3,502,359	43,888,409	22,998,796	314,319	3,672,409	3,188,040	20,550,155	1,573,923	2,762,399	1,318,764	372,780	1,319,894	376,162
\$15,000 under \$20,000.....	3,667,537	64,286,591	24,886,550	527,367	5,915,877	3,140,170	19,947,369	3,165,940	15,384,766	2,451,346	1,899,006	2,451,680	1,899,367
\$20,000 under \$25,000.....	3,571,257	80,245,179	24,673,456	674,528	7,621,800	2,896,728	18,220,711	3,435,127	30,589,177	3,370,619	4,425,942	3,370,667	4,426,306
\$25,000 under \$30,000.....	3,381,211	93,133,215	24,074,808	913,875	10,380,376	2,467,336	15,245,215	3,296,529	44,072,506	3,274,332	6,489,319	3,274,354	6,489,696
\$30,000 under \$40,000.....	6,939,567	242,987,074	50,591,218	2,520,557	28,012,830	4,419,010	27,084,534	6,889,384	137,680,882	6,870,087	20,365,706	6,870,102	20,367,394
\$40,000 under \$50,000.....	6,439,704	289,010,184	46,963,660	3,503,025	40,323,057	2,936,679	18,049,395	6,422,823	183,778,590	6,410,173	27,259,496	6,416,915	27,264,766
\$50,000 under \$75,000.....	9,938,386	602,607,914	74,205,709	7,470,289	101,576,783	2,468,096	15,274,318	9,922,425	412,453,887	9,915,365	70,479,450	9,917,331	70,525,524
\$75,000 under \$100,000.....	3,530,315	301,242,644	25,648,401	3,169,388	56,365,921	360,927	2,274,372	3,526,146	217,034,422	3,526,017	44,155,693	3,527,979	44,209,530
\$100,000 under \$200,000.....	2,479,905	324,493,129	17,601,722	2,354,117	61,000,057	125,788	795,366	2,477,462	245,181,790	2,476,697	57,795,274	2,477,311	58,038,825
\$200,000 under \$500,000.....	642,611	188,223,732	1,009,783	610,216	27,266,126	32,395	206,289	641,960	159,834,190	641,624	44,198,955	642,071	44,460,070
\$500,000 under \$1,000,000.....	120,844	81,651,507	1,403	112,501	9,426,347	8,343	52,370	120,722	72,208,937	120,659	21,085,010	120,757	21,223,567
\$1,000,000 or more.....	56,060	144,282,952	484	52,149	13,575,900	3,911	24,573	56,005	130,721,203	55,973	38,711,543	56,027	38,908,262
<b>Taxable returns, total.....</b>	<b>40,457,143</b>	<b>2,393,673,330</b>	<b>279,714,769</b>	<b>21,386,591</b>	<b>348,436,636</b>	<b>19,064,553</b>	<b>119,196,652</b>	<b>40,439,697</b>	<b>1,649,041,082</b>	<b>40,439,357</b>	<b>337,252,117</b>	<b>40,457,143</b>	<b>338,254,817</b>
No adjusted gross income.....	5,999	-2,501,907	45,094	--	--	--	--	--	--	2,911	13,605	5,999	63,073
\$1 under \$5,000.....	5,424	15,338	30,655	*603	*20,630	*4,821	*10,920	*3,335	*1,647	*4,790	*338	5,424	1,676
\$5,000 under \$10,000.....	*632	*4,206	*5,052	*624	*13,608	*8	*48	--	--	--	--	*632	*599
\$10,000 under \$15,000.....	1,319,894	17,465,523	8,154,797	62,461	486,195	1,257,432	8,359,363	1,317,101	2,474,924	1,318,764	372,780	1,319,894	376,162
\$15,000 under \$20,000.....	2,451,680	43,571,297	13,240,552	268,380	2,297,478	2,183,300	14,202,761	2,451,346	13,831,955	2,451,346	1,899,006	2,451,680	1,899,367
\$20,000 under \$25,000.....	3,370,667	75,887,360	22,420,775	544,818	5,239,377	2,825,849	17,793,429	3,370,619	30,435,635	3,370,619	4,425,942	3,370,667	4,426,306
\$25,000 under \$30,000.....	3,274,354	90,224,067	22,946,922	824,886	8,191,253	2,449,468	15,138,011	3,273,440	43,949,108	3,274,332	6,489,319	3,274,354	6,489,696
\$30,000 under \$40,000.....	6,870,102	240,562,371	49,900,570	2,460,039	26,196,223	4,410,062	27,030,608	6,870,087	137,435,747	6,870,087	20,365,706	6,870,102	20,367,394
\$40,000 under \$50,000.....	6,416,915	288,004,334	46,730,455	3,482,394	39,543,923	2,934,521	18,036,450	6,416,875	183,695,569	6,410,173	27,259,496	6,416,915	27,264,766
\$50,000 under \$75,000.....	9,917,331	601,359,079	74,017,693	7,449,580	99,784,391	2,467,751	15,272,247	9,916,201	412,297,016	9,915,365	70,479,450	9,917,331	70,525,524
\$75,000 under \$100,000.....	3,527,979	301,035,857	25,629,194	3,167,052	56,109,975	360,927	2,274,372	3,525,385	217,027,362	3,526,017	44,155,693	3,527,979	44,209,530
\$100,000 under \$200,000.....	2,477,311	324,162,421	17,582,388	2,351,524	60,641,234	125,787	795,360	2,476,744	245,156,674	2,476,697	57,795,274	2,477,311	58,038,825
\$200,000 under \$500,000.....	642,071	188,068,331	1,008,772	609,693	27,062,211	32,378	206,188	641,861	159,819,138	641,624	44,198,955	642,071	44,460,070
\$500,000 under \$1,000,000.....	120,757	81,594,364	1,374	112,421	9,350,522	8,336	52,328	120,703	72,199,905	120,659	21,085,010	120,757	21,223,567
\$1,000,000 or more.....	56,027	144,220,690	478	52,117	13,499,617	3,910	24,567	56,000	130,716,400	55,973	38,711,543	56,027	38,908,262
<b>Nontaxable returns, total.....</b>	<b>7,563,780</b>	<b>48,329,450</b>	<b>58,212,499</b>	<b>1,083,056</b>	<b>19,749,532</b>	<b>6,088,248</b>	<b>38,273,786</b>	<b>1,092,083</b>	<b>2,663,314</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

Footnotes at end of table

**Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of married persons filing separately, heads of households, and surviving spouses												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
All returns, total.....	17,001,107	343,095,044	91,384,252	2,869,749	32,862,001	13,999,763	70,201,831	11,529,091	178,946,332	8,849,608	30,384,043	8,851,343	30,493,544
No adjusted gross income.....	91,686	-4,755,338	378,802	--	--	--	--	--	--	*8	*1	544	7,150
\$1 under \$5,000.....	1,817,481	5,001,278	9,704,014	22,095	172,071	1,791,434	8,890,097	*9,630	*8,842	*10,872	*1,518	*10,876	*1,559
\$5,000 under \$10,000.....	3,200,041	24,737,811	17,130,095	43,716	298,659	3,146,773	15,824,691	492,452	788,742	387,016	111,587	387,016	111,587
\$10,000 under \$15,000.....	3,117,448	38,685,969	17,185,889	147,025	1,288,609	2,950,790	14,919,450	2,355,722	6,935,857	635,892	441,953	635,893	441,970
\$15,000 under \$20,000.....	2,568,794	44,756,931	14,319,868	261,912	2,194,235	2,303,547	11,430,914	2,503,191	17,082,542	1,705,496	1,476,795	1,705,496	1,476,826
\$20,000 under \$25,000.....	2,007,216	44,932,098	10,941,331	330,563	2,836,325	1,673,318	8,325,436	1,978,071	22,915,260	1,931,122	3,084,398	1,931,122	3,086,445
\$25,000 under \$30,000.....	1,183,755	32,404,881	6,474,623	399,918	3,539,054	783,837	3,988,863	1,178,860	18,421,588	1,174,170	2,685,565	1,174,171	2,686,195
\$30,000 under \$40,000.....	1,502,573	51,882,784	7,719,342	632,130	5,945,424	870,444	4,370,612	1,501,447	33,858,082	1,497,408	5,291,424	1,497,753	5,292,350
\$40,000 under \$50,000.....	764,084	33,894,464	4,064,011	447,591	4,971,314	316,473	1,627,072	762,759	23,235,375	761,651	3,921,273	761,657	3,926,400
\$50,000 under \$75,000.....	533,859	31,403,521	2,745,142	381,208	5,501,966	152,652	775,799	533,105	22,395,118	532,629	4,431,367	532,997	4,447,562
\$75,000 under \$100,000.....	99,629	8,582,116	416,983	91,977	1,592,113	7,652	35,856	99,608	6,537,837	99,179	1,503,259	99,560	1,508,634
\$100,000 under \$200,000.....	83,060	11,050,819	292,248	81,928	2,037,502	1,086	4,798	82,890	8,725,551	82,842	2,235,926	82,842	2,259,790
\$200,000 under \$500,000.....	23,134	7,041,365	11,368	22,113	936,631	1,021	4,953	23,014	6,104,445	23,002	1,725,355	23,089	1,746,818
\$500,000 under \$1,000,000.....	5,405	3,682,844	507	4,761	410,859	596	2,744	5,390	3,274,548	5,383	943,089	5,395	953,651
\$1,000,000 or more.....	2,960	9,793,520	29	2,813	1,137,241	139	548	2,952	8,662,545	2,940	2,530,534	2,953	2,546,608
Taxable returns, total.....	8,851,343	273,300,143	43,318,960	2,592,105	29,416,909	6,218,786	29,901,750	8,847,847	171,366,498	8,849,608	30,384,043	8,851,343	30,493,544
No adjusted gross income.....	544	-665,188	2,213	--	--	--	--	--	--	*8	*1	544	7,150
\$1 under \$5,000.....	*10,876	*43,547	*28,891	*337	*751	*6,588	*16,570	*9,630	*8,842	*10,872	*1,518	*10,876	*1,559
\$5,000 under \$10,000.....	387,016	3,053,639	1,007,043	*5,856	*11,528	371,608	1,294,029	385,774	744,907	387,016	111,587	387,016	111,587
\$10,000 under \$15,000.....	635,893	8,026,367	2,314,741	60,728	359,495	555,532	2,352,769	635,885	2,999,929	635,892	441,953	635,893	441,970
\$15,000 under \$20,000.....	1,705,496	30,489,085	8,136,642	176,287	1,169,480	1,525,874	7,356,139	1,705,495	13,826,847	1,705,496	1,476,795	1,705,496	1,476,826
\$20,000 under \$25,000.....	1,931,122	43,303,997	10,235,413	302,400	2,331,211	1,625,387	8,071,299	1,931,122	22,666,075	1,931,122	3,084,398	1,931,122	3,086,445
\$25,000 under \$30,000.....	1,174,171	32,143,704	6,407,969	390,334	3,367,415	783,837	3,988,863	1,174,170	18,379,472	1,174,170	2,685,565	1,174,171	2,686,195
\$30,000 under \$40,000.....	1,497,753	51,693,855	7,677,071	627,310	5,812,891	870,444	4,370,612	1,497,750	33,833,314	1,497,408	5,291,424	1,497,753	5,292,350
\$40,000 under \$50,000.....	761,657	33,789,776	4,049,917	445,184	4,878,039	316,473	1,627,072	761,651	23,234,791	761,651	3,921,273	761,657	3,926,400
\$50,000 under \$75,000.....	532,997	31,345,743	2,739,574	380,346	5,445,418	152,652	775,799	532,629	22,388,452	532,629	4,431,367	532,997	4,447,562
\$75,000 under \$100,000.....	99,560	8,575,830	416,590	91,955	1,589,936	7,604	35,720	99,559	6,533,694	99,179	1,503,259	99,560	1,508,634
\$100,000 under \$200,000.....	82,842	11,024,507	291,060	81,758	2,007,989	1,038	4,661	82,842	8,720,797	82,842	2,235,926	82,842	2,259,790
\$200,000 under \$500,000.....	23,069	7,022,572	11,307	22,054	913,009	1,015	4,929	23,002	6,101,524	23,002	1,725,355	23,069	1,746,818
\$500,000 under \$1,000,000.....	5,395	3,675,830	507	4,751	401,628	596	2,744	5,390	3,274,548	5,383	943,089	5,395	953,651
\$1,000,000 or more.....	2,953	9,776,881	23	2,807	1,128,119	138	545	2,949	8,653,307	2,940	2,530,534	2,953	2,546,608
Nontaxable returns, total.....	8,149,763	69,794,901	48,065,292	277,644	3,445,092	7,780,977	40,300,081	2,681,244	7,579,834	--	--	--	--

Footnotes at end of table

**Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of single persons												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	
<b>All returns, total.....</b>	<b>48,582,473</b>	<b>844,031,726</b>	<b>93,730,702</b>	<b>7,201,218</b>	<b>80,897,462</b>	<b>40,919,672</b>	<b>138,861,337</b>	<b>37,656,529</b>	<b>565,045,178</b>	<b>37,419,434</b>	<b>107,245,573</b>	<b>37,423,460</b>	<b>107,490,424</b>
No adjusted gross income.....	461,583	-11,782,619	981,525	--	--	--	--	--	--	*3	*8	934	5,806
\$1 under \$5,000.....	12,161,691	30,039,500	12,209,474	92,102	725,937	12,069,589	31,903,531	3,891,698	2,318,405	3,812,276	370,922	3,813,407	373,146
\$5,000 under \$10,000.....	9,363,639	69,091,834	17,952,778	391,739	3,183,484	8,971,900	33,302,127	7,448,683	16,892,120	7,368,903	2,530,770	7,368,937	2,532,508
\$10,000 under \$15,000.....	6,620,261	82,103,137	15,100,504	474,174	4,066,754	6,146,087	22,958,680	6,491,165	40,736,286	6,433,245	6,094,244	6,433,246	6,095,742
\$15,000 under \$20,000.....	5,253,840	91,040,273	12,376,414	683,944	6,284,617	4,569,896	16,929,761	5,167,368	56,372,583	5,150,837	8,426,190	5,150,845	8,426,342
\$20,000 under \$25,000.....	3,974,837	88,917,222	9,489,280	629,909	5,361,119	3,344,928	12,284,169	3,946,479	62,009,392	3,946,464	9,301,461	3,946,464	9,302,032
\$25,000 under \$30,000.....	3,025,187	82,687,793	7,315,068	758,221	6,070,974	2,268,967	8,328,865	3,008,655	61,060,908	3,008,312	9,302,272	3,008,312	9,306,114
\$30,000 under \$40,000.....	3,882,850	133,608,425	9,381,483	1,455,016	12,916,364	2,427,833	8,943,559	3,874,252	102,472,050	3,871,421	18,070,407	3,871,422	18,070,879
\$40,000 under \$50,000.....	1,804,878	80,198,902	4,351,048	1,106,070	11,073,770	698,809	2,594,463	1,803,315	62,197,776	1,803,304	12,421,312	1,803,311	12,430,615
\$50,000 under \$75,000.....	1,324,103	78,259,014	3,229,498	974,151	12,694,469	349,951	1,342,382	1,317,568	61,073,681	1,317,553	13,460,430	1,317,728	13,482,405
\$75,000 under \$100,000.....	358,258	30,806,374	869,865	321,039	6,049,008	37,219	142,939	356,437	23,859,188	356,428	5,804,187	357,831	5,834,772
\$100,000 under \$200,000.....	247,614	32,828,151	461,158	226,576	5,529,511	21,038	81,191	247,422	26,767,461	247,258	7,105,300	247,458	7,146,633
\$200,000 under \$500,000.....	80,599	23,339,083	12,463	68,785	3,173,599	11,813	43,607	80,410	20,126,717	80,362	5,790,781	80,461	5,846,513
\$500,000 under \$1,000,000.....	14,910	10,031,390	116	13,903	1,209,619	1,007	3,678	14,866	8,838,570	14,862	2,581,023	14,887	2,602,602
\$1,000,000 or more.....	8,223	22,863,247	47	7,588	2,558,237	635	2,385	8,210	20,320,041	8,207	5,986,266	8,217	6,034,312
<b>Taxable returns, total.....</b>	<b>37,423,460</b>	<b>816,908,965</b>	<b>74,420,983</b>	<b>6,585,832</b>	<b>71,240,829</b>	<b>30,836,694</b>	<b>107,727,212</b>	<b>37,414,600</b>	<b>564,559,912</b>	<b>37,419,434</b>	<b>107,245,573</b>	<b>37,423,460</b>	<b>107,490,424</b>
No adjusted gross income.....	934	-870,622	2,327	--	--	--	--	--	--	*3	*8	934	5,806
\$1 under \$5,000.....	3,813,407	10,147,236	7,686	*4,863	*9,722	3,808,544	7,826,567	3,808,934	2,318,175	3,812,276	370,922	3,813,407	373,146
\$5,000 under \$10,000.....	7,368,937	56,980,441	12,931,763	143,894	750,290	7,225,043	26,518,994	7,368,789	16,783,674	7,368,903	2,530,770	7,368,937	2,532,508
\$10,000 under \$15,000.....	6,433,246	79,888,446	14,462,628	349,395	2,159,952	6,083,851	22,727,151	6,432,003	40,541,353	6,433,245	6,094,244	6,433,246	6,095,742
\$15,000 under \$20,000.....	5,150,845	89,280,861	12,059,836	593,087	4,051,817	4,557,758	16,889,790	5,150,837	56,279,235	5,150,837	8,426,190	5,150,845	8,426,342
\$20,000 under \$25,000.....	3,946,464	88,272,277	9,423,999	601,877	4,574,740	3,344,587	12,282,943	3,946,136	62,004,317	3,946,464	9,301,461	3,946,464	9,302,032
\$25,000 under \$30,000.....	3,008,312	82,234,520	7,275,685	739,688	5,577,515	2,268,624	8,327,633	3,008,312	61,053,686	3,008,312	9,302,272	3,008,312	9,306,114
\$30,000 under \$40,000.....	3,871,422	133,217,728	9,354,427	1,443,588	12,516,619	2,427,833	8,943,559	3,871,421	102,403,165	3,871,421	18,070,407	3,871,422	18,070,879
\$40,000 under \$50,000.....	1,803,311	80,126,263	4,347,445	1,104,511	10,987,160	698,800	2,594,434	1,803,304	62,197,444	1,803,304	12,421,312	1,803,311	12,430,615
\$50,000 under \$75,000.....	1,317,728	77,896,755	3,212,767	967,777	12,271,317	349,951	1,342,382	1,317,552	61,073,535	1,317,553	13,460,430	1,317,728	13,482,405
\$75,000 under \$100,000.....	357,831	30,767,568	868,894	320,612	5,991,255	37,219	142,939	356,428	23,859,043	356,428	5,804,187	357,831	5,834,772
\$100,000 under \$200,000.....	247,458	32,805,009	460,922	226,420	5,497,839	21,038	81,191	247,417	26,767,101	247,258	7,105,300	247,458	7,146,633
\$200,000 under \$500,000.....	80,461	23,299,193	12,443	68,655	3,125,459	11,805	43,577	80,396	20,123,154	80,362	5,790,781	80,461	5,846,513
\$500,000 under \$1,000,000.....	14,887	10,016,161	114	13,882	1,189,394	1,005	3,670	14,863	8,837,006	14,862	2,581,023	14,887	2,602,602
\$1,000,000 or more.....	8,217	22,847,330	45	7,583	2,537,751	634	2,382	8,209	20,319,024	8,207	5,986,266	8,217	6,034,312
<b>Nontaxable returns, total.....</b>	<b>11,159,013</b>	<b>27,122,762</b>	<b>19,309,720</b>	<b>615,385</b>	<b>9,656,633</b>	<b>10,082,979</b>	<b>31,134,125</b>	<b>241,929</b>	<b>485,266</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

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

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

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

**Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All returns		Joint returns of married persons		Separate returns of married persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit.....	113,604,503	3,629,129,550	48,020,923	2,442,002,780	2,457,692	63,535,805
Salaries and wages.....	96,263,895	2,805,703,266	40,934,753	1,862,308,001	2,141,100	51,388,702
Taxable interest.....	67,280,674	162,343,280	35,955,106	98,654,284	1,161,909	3,020,977
Tax-exempt interest.....	4,453,458	45,728,471	2,769,350	28,841,381	48,724	991,337
Dividends.....	23,715,100	77,925,720	14,247,247	48,546,329	324,499	1,658,591
State income tax refunds.....	16,769,415	10,190,421	11,987,401	7,686,901	380,229	204,618
Alimony received.....	466,532	4,606,142	34,426	168,084	*4,567	*63,409
Business or profession:						
Net income.....	11,727,047	173,501,912	7,954,218	133,387,396	222,964	3,846,753
Net loss.....	3,593,419	19,499,758	2,542,967	13,982,279	84,610	521,697
Sales of capital assets:						
Net gain in AGI.....	12,054,501	126,677,169	7,354,306	93,023,315	144,402	3,759,628
Net loss in AGI.....	4,436,100	8,447,633	2,796,666	5,515,034	63,044	66,205
Sales of property other than capital assets.....	1,684,241	-2,654,106	1,283,315	-1,853,288	29,775	-116,687
Taxable IRA distribution.....	4,444,823	26,273,246	2,984,321	19,496,731	40,695	267,104
Pensions and annuities in AGI.....	17,676,445	186,491,698	10,830,425	128,887,719	186,472	1,627,260
Rent and royalty:						
Net income.....	5,523,571	39,451,014	3,880,018	29,811,270	74,308	771,398
Net loss.....	5,388,519	32,220,176	3,774,505	23,507,994	62,895	444,675
Farm rental income less loss.....	634,903	2,419,284	393,615	1,672,833	3,856	21,657
Partnership and S corporation net income less loss.....	5,358,012	87,651,511	3,897,204	73,263,603	72,210	1,630,156
Estate and trust net income less loss.....	482,730	3,963,219	242,196	1,805,094	2,905	163,055
Farm net income less loss.....	2,288,218	-2,536,007	1,840,935	-1,449,909	20,520	-199,021
Unemployment compensation.....	10,309,533	31,393,169	5,653,326	18,283,635	181,454	545,473
Social Security benefits in AGI.....	5,535,811	23,139,399	3,704,785	16,965,427	94,298	348,387
Other income less loss.....	5,256,347	21,502,493	3,340,066	15,254,974	98,961	488,098
Total statutory adjustments.....	17,170,925	35,464,254	11,129,972	25,260,124	308,552	713,274
Primary IRA payments.....	4,036,901	6,191,865	2,229,473	3,406,118	40,515	62,114
Secondary IRA payments.....	1,837,085	2,504,195	1,837,085	2,504,195	-	-
Payments to a Keogh plan.....	919,187	7,592,136	741,051	6,430,659	13,225	80,661
Deduction for self-employment tax.....	12,206,670	11,540,330	8,407,160	8,776,029	218,946	217,549
Total itemized deductions.....	32,540,614	481,945,631	22,469,647	368,186,168	841,336	8,796,000
Medical and dental expense deduction.....	5,507,781	25,747,466	3,497,867	13,846,717	115,116	353,449
Taxes paid deduction.....	31,958,848	160,452,525	22,268,779	125,308,712	813,094	3,127,865
Interest paid deduction.....	27,347,034	208,655,776	20,258,055	165,539,072	626,598	3,624,461
Contributions deduction.....	29,603,408	63,843,281	21,019,571	49,665,087	695,399	1,188,995
Casualty or theft loss.....	121,699	2,206,679	81,332	1,950,831	4,026	6,701
Moving expense deduction.....	815,172	4,261,351	586,677	3,419,536	14,907	48,102
Total miscellaneous deductions.....	8,098,935	29,529,825	5,195,617	19,249,405	211,768	851,957
Basic standard deduction.....	80,072,236	355,222,745	25,152,801	150,683,464	1,530,490	4,520,124
Additional standard deduction.....	10,643,117	11,310,862	5,662,087	6,786,975	86,933	60,735
Taxable income.....	90,717,400	2,395,695,907	41,531,780	1,651,704,396	2,130,339	46,832,889
Total tax credits.....	12,733,252	7,749,139	6,890,463	4,462,016	79,267	158,830
Child care credit.....	5,980,219	2,527,188	4,108,562	1,650,525	51,999	25,396
Credit for the elderly and disabled.....	240,144	51,120	60,773	15,318	-	-
Foreign tax credit.....	1,068,776	2,047,275	708,722	1,458,434	25,752	118,927
Earned income credit used to offset income tax before credits.....	5,974,099	2,058,859	1,897,213	519,196	-	-
Minimum tax credits.....	63,316	283,960	45,717	225,421	1,174	7,862
General business credit.....	252,151	574,633	207,858	483,465	734	6,049
Income tax after credits.....	86,708,399	474,881,734	40,439,357	337,252,117	2,114,117	10,041,458
Alternative minimum tax.....	287,183	1,357,063	186,894	1,002,712	20,228	68,125
Total income tax.....	86,731,946	476,238,785	40,457,143	338,254,817	2,115,411	10,109,583
Total tax liability.....	89,030,064	500,020,225	41,710,407	356,198,578	2,159,284	10,583,845
Total tax payments.....	104,316,013	532,285,114	45,247,819	367,933,277	2,232,466	10,215,173
Income tax withheld.....	97,535,602	407,463,612	42,146,404	275,981,331	2,131,078	7,231,260
Estimated tax payments.....	12,783,008	113,747,377	7,473,934	83,539,623	154,393	2,629,294
Overpayment refunded.....	77,840,969	78,879,540	29,223,864	40,438,889	1,295,159	990,108
Tax due at time of filing.....	29,035,574	50,411,381	15,962,860	35,465,973	1,025,777	1,666,763

Footnotes at end of table.

**Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit.....	14,450,516	277,306,050	92,898	2,253,189	48,582,473	844,031,726
Salaries and wages.....	13,730,995	249,235,508	73,917	1,423,600	39,383,131	641,349,455
Taxable interest.....	4,202,371	3,803,925	59,554	340,606	25,901,733	56,523,487
Tax-exempt interest.....	134,560	961,272	4,675	115,133	1,496,148	14,819,349
Dividends.....	909,469	1,726,832	19,321	87,605	8,214,563	25,906,364
State income tax refunds.....	1,084,673	532,097	14,141	5,461	3,302,971	1,761,345
Alimony received.....	205,468	2,018,807	-	-	222,070	2,355,842
Business or profession:						
Net income.....	655,754	6,223,265	*1,474	*90,876	2,892,637	29,953,623
Net loss.....	200,822	998,718	*2,428	*45,363	762,571	3,951,702
Sales of capital assets:						
Net gain in AGI.....	405,771	3,017,138	7,940	42,834	4,142,083	26,834,254
Net loss in AGI.....	159,192	301,704	7,401	11,173	1,409,797	2,553,518
Sales of property other than capital assets.....	49,184	45,268	1,480	7,763	320,487	-737,162
Taxable IRA distribution.....	218,374	827,297	*3,615	*59,426	1,197,818	5,622,689
Pensions and annuities in AGI.....	914,016	6,517,668	26,862	309,626	5,718,670	49,149,426
Rent and royalty:						
Net income.....	223,764	1,201,077	2,536	2,722	1,342,945	7,664,546
Net loss.....	305,030	1,715,104	7,108	62,059	1,238,981	6,490,344
Farm rental income less loss.....	17,581	41,300	*3	*4	219,848	683,489
Partnership and S corporation net income less loss.....	172,653	2,493,516	4,128	5,468	1,211,817	10,258,769
Estate and trust net income less loss.....	18,472	167,718	*3,524	*22,382	215,633	1,804,969
Farm net income less loss.....	43,889	-112,336	*2,685	*-39,801	380,208	-734,940
Unemployment compensation.....	1,497,913	4,159,195	*8,111	*19,143	2,968,729	8,385,724
Social Security benefits in AGI.....	112,832	328,548	13,197	38,928	1,610,699	5,458,110
Other income less loss.....	299,754	892,764	4,603	13,087	1,512,964	4,853,570
Total statutory adjustments.....	1,017,198	1,663,967	7,379	11,801	4,707,823	7,815,088
Primary IRA payments.....	268,826	400,564	*2,593	*5,166	1,495,494	2,317,883
Secondary IRA payments.....						
Payments to a Keogh plan.....	32,413	186,069	*230	*3,922	132,269	890,825
Deduction for self-employment tax.....	658,124	446,647	3,868	2,159	2,918,571	2,097,946
Total itemized deductions.....	1,997,808	23,739,526	30,605	326,475	7,201,218	80,897,462
Medical and dental expense deduction.....	387,202	1,084,351	*7,241	*22,064	1,500,355	10,440,884
Taxes paid deduction.....	1,977,526	6,881,565	30,605	146,081	6,868,843	24,988,301
Interest paid deduction.....	1,687,095	11,382,843	25,995	119,456	4,749,292	27,989,943
Contributions deduction.....	1,834,004	2,593,158	28,106	27,689	6,026,327	10,368,353
Casualty or theft loss.....	12,426	45,206	-	-	23,914	203,941
Moving expense deduction.....	38,678	191,591	-	-	174,910	602,122
Total miscellaneous deductions.....	639,504	1,773,384	8,249	15,015	2,043,798	7,640,064
Basic standard deduction.....	12,408,565	65,023,828	60,708	363,923	40,919,672	134,631,406
Additional standard deduction.....	256,688	231,484	*2,483	*1,738	4,634,927	4,229,931
Taxable income.....	9,350,878	130,874,192	47,875	1,239,251	37,656,529	565,045,178
Total tax credits.....	5,040,227	2,407,918	14,499	4,405	708,796	715,969
Child care credit.....	1,755,459	827,301	*4,827	*1,538	59,372	22,428
Credit for the elderly and disabled.....	*17,917	*1,532	-	-	-161,454	34,270
Foreign tax credit.....	24,974	62,388	*3,511	*1,646	305,817	405,880
Earned income credit used to offset income tax before credits.....	3,946,629	1,487,616	*5,819	*791	124,438	51,256
Minimum tax credits.....	3,578	7,749	*333	*405	12,515	42,523
General business credit.....	4,558	8,439	*12	*26	38,990	76,654
Income tax after credits.....	6,693,435	20,128,985	42,056	215,600	37,419,434	107,245,573
Alternative minimum tax.....	11,800	41,162	*22	*213	68,238	244,850
Total income tax.....	6,693,862	20,168,147	42,070	215,814	37,423,460	107,490,424
Total tax liability.....	6,848,815	20,947,660	42,071	220,270	38,269,486	112,069,872
Total tax payments.....	13,295,407	31,264,088	85,024	275,997	43,455,278	122,596,579
Income tax withheld.....	13,083,756	28,746,164	79,738	186,397	40,094,625	95,318,459
Estimated tax payments.....	340,982	2,243,845	9,501	87,717	4,804,197	25,246,897
Overpayment refunded.....	13,181,457	18,240,708	69,710	99,302	34,070,779	19,110,532
Tax due at time of filing.....	1,012,577	1,618,750	16,952	23,388	11,017,408	11,636,507

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

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

**Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income**

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>All returns, total.....</b>	<b>113,604,503</b>	<b>3,629,129,550</b>	<b>96,263,895</b>	<b>2,805,703,266</b>	<b>67,280,674</b>	<b>162,343,280</b>	<b>4,453,458</b>	<b>45,728,471</b>	<b>23,715,100</b>	<b>77,925,720</b>	<b>16,769,415</b>	<b>10,190,421</b>
No adjusted gross income..	951,744	-51,422,468	325,546	7,158,087	583,214	3,945,217	42,763	747,335	269,564	854,161	79,160	177,012
\$1 under \$5,000.....	15,020,785	38,074,248	11,939,785	32,925,027	5,662,756	3,538,164	134,773	660,093	1,458,480	1,116,110	87,898	36,104
\$5,000 under \$10,000.....	14,874,759	111,630,936	11,582,713	80,014,200	5,985,468	9,069,284	135,323	631,522	1,513,181	1,997,813	280,696	88,627
\$10,000 under \$15,000.....	13,240,069	164,677,516	10,396,741	118,728,755	5,796,835	11,746,432	251,622	1,076,388	1,717,029	2,983,130	347,408	111,635
\$15,000 under \$20,000.....	11,490,171	200,083,795	9,526,920	152,955,114	5,713,144	11,410,003	194,830	864,158	1,512,617	3,093,485	595,432	215,680
\$20,000 under \$25,000.....	9,553,310	214,094,499	8,250,124	169,699,397	5,270,606	10,251,309	233,463	1,612,946	1,387,154	3,054,468	784,148	273,847
\$25,000 under \$30,000.....	7,590,153	208,225,889	6,763,520	170,990,299	4,715,958	8,011,887	226,222	1,088,955	1,405,451	2,530,764	1,040,082	371,202
\$30,000 under \$40,000.....	12,324,990	428,478,262	11,259,485	358,236,113	8,663,480	13,789,901	472,798	3,069,902	2,759,610	5,637,974	2,507,491	975,213
\$40,000 under \$50,000.....	9,008,646	403,103,550	8,305,805	338,749,265	7,094,254	12,217,377	445,172	2,867,146	2,540,121	4,556,676	2,712,868	1,033,793
\$50,000 under \$75,000.....	11,796,348	712,270,449	10,924,665	594,208,170	10,391,013	21,254,189	886,086	6,905,152	4,463,609	11,380,744	4,762,535	2,281,229
\$75,000 under \$100,000.....	3,988,202	340,631,134	3,666,323	275,228,459	3,772,781	11,739,980	468,679	4,375,649	2,053,816	6,607,064	1,853,567	1,236,468
\$100,000 under \$200,000.....	2,810,579	368,372,099	2,509,340	263,270,824	2,715,812	14,698,670	580,922	6,597,863	1,856,625	10,144,148	1,271,228	1,420,536
\$200,000 under \$500,000.....	746,344	218,604,180	633,814	127,251,364	728,354	11,544,907	267,019	6,827,091	593,106	8,708,237	342,785	891,298
\$500,000 under \$1,000,000.....	141,159	95,365,741	120,897	50,016,948	139,984	6,087,187	72,919	3,294,455	123,087	4,483,446	67,829	398,474
\$1,000,000 or more.....	67,243	176,939,720	58,215	66,271,243	67,014	13,038,774	40,866	5,109,817	61,649	10,777,498	36,287	679,303
<b>Taxable returns, total.....</b>	<b>86,731,946</b>	<b>3,483,882,438</b>	<b>75,089,087</b>	<b>2,650,664,318</b>	<b>58,676,632</b>	<b>146,144,916</b>	<b>4,153,624</b>	<b>42,678,589</b>	<b>21,404,038</b>	<b>73,747,636</b>	<b>15,910,415</b>	<b>9,631,365</b>
No adjusted gross income.....	7,476	-4,037,717	3,718	300,461	6,828	458,178	780	47,276	3,364	95,442	1,487	10,685
\$1 under \$5,000.....	3,829,707	10,206,121	2,794,021	7,871,475	2,945,543	1,315,473	58,835	35,748	817,918	514,343	*3,591	*1,089
\$5,000 under \$10,000.....	7,756,584	60,038,286	6,332,687	44,801,286	3,416,540	4,458,883	55,306	87,623	836,282	1,018,208	95,603	22,076
\$10,000 under \$15,000.....	8,389,032	105,380,335	6,348,018	72,623,017	4,232,428	8,950,405	209,286	907,398	1,289,024	2,338,557	184,728	52,123
\$15,000 under \$20,000.....	9,308,020	163,341,043	7,556,758	122,376,328	4,916,842	10,546,402	181,468	784,467	1,353,028	2,787,279	434,156	151,844
\$20,000 under \$25,000.....	9,248,253	207,463,633	8,009,230	164,780,070	5,094,284	9,776,248	217,871	1,432,787	1,338,443	2,892,248	716,235	247,067
\$25,000 under \$30,000.....	7,456,837	204,602,290	6,663,327	168,437,623	4,619,350	7,533,570	222,188	1,030,560	1,375,789	2,431,079	984,661	338,485
\$30,000 under \$40,000.....	12,239,277	425,473,953	11,198,332	356,280,116	8,589,858	13,469,714	462,438	2,770,047	2,730,300	5,413,958	2,473,498	939,693
\$40,000 under \$50,000.....	8,981,884	401,920,374	8,291,123	338,226,863	7,069,024	12,037,636	439,897	2,790,237	2,525,499	4,484,765	2,701,893	1,020,055
\$50,000 under \$75,000.....	11,768,056	710,601,577	10,906,196	593,239,152	10,368,612	21,012,900	878,231	6,745,455	4,451,065	11,201,237	4,746,023	2,259,760
\$75,000 under \$100,000.....	3,985,370	340,379,255	3,664,891	275,101,947	3,769,998	11,634,126	467,856	4,328,349	2,051,476	6,573,374	1,852,720	1,227,394
\$100,000 under \$200,000.....	2,807,611	367,991,936	2,508,377	263,166,109	2,712,852	14,518,330	578,985	6,523,993	1,854,729	10,098,936	1,269,270	1,398,367
\$200,000 under \$500,000.....	745,601	218,390,096	633,401	127,193,283	727,633	11,427,339	266,744	6,796,583	592,515	8,671,865	342,489	886,085
\$500,000 under \$1,000,000.....	141,039	95,286,354	120,823	50,003,820	139,870	6,014,679	72,886	3,291,119	122,995	4,472,476	67,793	397,695
\$1,000,000 or more.....	67,197	176,844,901	58,185	66,262,769	66,969	12,991,033	40,853	5,106,947	61,612	10,753,869	36,268	678,948
<b>Nontaxable returns, total.....</b>	<b>26,872,557</b>	<b>145,247,112</b>	<b>21,174,808</b>	<b>155,038,948</b>	<b>8,604,041</b>	<b>16,198,364</b>	<b>299,834</b>	<b>3,049,882</b>	<b>2,311,062</b>	<b>4,178,085</b>	<b>859,000</b>	<b>559,056</b>

Footnotes at end of table

**Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Alimony received		Business or profession				Capital gain distribution reported on Form 1040		Sales of capital assets reported on Schedule D			
			Net income		Net loss				Net gain in AGI		Net loss in AGI	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>All returns, total.....</b>	<b>466,532</b>	<b>4,606,142</b>	<b>11,727,047</b>	<b>173,501,912</b>	<b>3,593,419</b>	<b>19,499,758</b>	<b>3,137,878</b>	<b>1,835,768</b>	<b>8,916,624</b>	<b>124,841,401</b>	<b>4,436,100</b>	<b>8,447,633</b>
No adjusted gross income.....	1,287	14,333	119,765	1,457,930	326,142	5,290,524	19,127	5,512	111,471	5,757,225	164,415	405,769
\$1 under \$5,000.....	18,338	27,268	1,009,396	2,413,176	159,397	680,209	300,923	111,080	437,968	544,475	228,263	369,414
\$5,000 under \$10,000.....	60,870	290,530	1,397,159	7,364,321	214,298	926,743	205,787	85,966	487,901	1,109,862	273,854	510,295
\$10,000 under \$15,000.....	63,794	326,562	1,112,856	8,418,561	241,011	882,925	234,384	172,326	572,064	1,568,593	267,659	514,717
\$15,000 under \$20,000.....	49,133	327,064	968,304	8,099,462	250,027	1,012,714	181,590	94,569	592,194	1,806,837	263,718	469,066
\$20,000 under \$25,000.....	51,223	360,899	852,261	8,619,669	251,926	997,299	216,655	107,908	508,478	1,690,248	239,212	487,537
\$25,000 under \$30,000.....	52,510	353,381	846,057	7,976,283	255,558	949,711	182,988	158,855	482,700	1,540,903	257,325	446,033
\$30,000 under \$40,000.....	77,697	898,195	1,375,191	14,805,195	530,631	1,707,348	435,643	241,070	965,307	4,162,812	481,508	842,351
\$40,000 under \$50,000.....	40,914	691,755	1,106,253	13,111,004	376,898	1,379,520	349,892	240,534	829,624	4,410,510	404,291	712,033
\$50,000 under \$75,000.....	24,856	462,649	1,548,181	24,124,894	569,536	2,046,153	621,832	360,447	1,597,381	10,029,567	792,076	1,447,412
\$75,000 under \$100,000.....	16,900	402,434	579,061	15,718,153	196,602	874,135	260,885	170,293	845,497	7,868,929	421,084	835,035
\$100,000 under \$200,000.....	6,322	303,263	596,894	31,173,153	161,062	1,200,493	119,873	82,302	986,096	16,990,270	429,807	897,321
\$200,000 under \$500,000.....	2,413	122,022	172,117	19,087,537	46,365	756,543	7,513	2,765	387,000	17,862,340	163,356	383,035
\$500,000 under \$1,000,000.....	*170	*3,687	30,230	5,392,708	8,864	224,901	610	759	87,069	11,155,729	33,694	85,627
\$1,000,000 or more.....	106	22,001	13,324	5,739,865	5,101	570,540	173	1,383	45,875	38,343,301	15,840	41,987
<b>Taxable returns, total.....</b>	<b>383,877</b>	<b>4,258,794</b>	<b>8,757,795</b>	<b>155,505,707</b>	<b>2,762,469</b>	<b>11,817,381</b>	<b>2,890,668</b>	<b>1,694,098</b>	<b>8,034,714</b>	<b>117,007,090</b>	<b>3,743,619</b>	<b>6,981,986</b>
No adjusted gross income.....	*31	*3,494	2,569	129,980	1,303	227,496	*262	*30	2,598	1,138,103	1,724	4,577
\$1 under \$5,000.....	--	--	61,319	127,933	*4,173	*2,862	243,096	90,850	213,008	191,674	42,014	30,655
\$5,000 under \$10,000.....	28,418	165,067	502,551	2,746,834	70,296	228,003	130,070	57,702	240,397	522,822	116,363	167,942
\$10,000 under \$15,000.....	42,050	244,406	545,892	3,961,015	129,067	456,320	167,630	98,342	424,827	1,078,997	175,208	341,401
\$15,000 under \$20,000.....	41,813	265,522	657,081	5,049,494	193,035	684,297	168,225	88,668	508,036	1,408,058	229,235	398,122
\$20,000 under \$25,000.....	50,111	336,546	790,468	7,674,458	236,240	849,507	208,826	102,018	488,359	1,507,813	212,468	421,930
\$25,000 under \$30,000.....	52,510	353,381	809,529	7,617,850	246,080	874,788	177,022	158,215	443,241	1,385,120	249,186	426,384
\$30,000 under \$40,000.....	77,696	898,146	1,356,345	14,414,146	525,765	1,683,191	435,145	239,960	953,728	3,930,748	468,221	816,379
\$40,000 under \$50,000.....	40,493	676,325	1,098,422	12,860,329	374,118	1,349,505	349,892	240,534	822,668	4,311,700	398,162	696,858
\$50,000 under \$75,000.....	24,850	462,565	1,543,606	23,921,580	565,438	1,899,336	621,831	360,407	1,588,922	9,804,787	790,073	1,441,665
\$75,000 under \$100,000.....	16,897	402,416	578,276	15,658,237	196,341	857,521	260,551	170,252	844,512	7,771,181	420,196	832,399
\$100,000 under \$200,000.....	6,322	303,263	596,254	31,145,043	160,418	1,167,243	119,828	82,225	985,014	16,823,387	428,126	893,696
\$200,000 under \$500,000.....	2,412	121,982	171,969	19,074,307	46,259	744,793	7,508	2,756	386,567	17,738,617	163,149	382,473
\$500,000 under \$1,000,000.....	*169	*3,681	30,202	5,389,421	8,838	222,407	609	756	88,995	11,103,523	33,664	85,546
\$1,000,000 or more.....	106	22,001	13,312	5,735,079	5,098	570,111	173	1,383	45,842	38,290,560	15,829	41,957
<b>Nontaxable returns, total.....</b>	<b>82,655</b>	<b>347,348</b>	<b>2,969,252</b>	<b>17,996,206</b>	<b>830,950</b>	<b>7,682,377</b>	<b>247,210</b>	<b>141,670</b>	<b>881,910</b>	<b>7,834,311</b>	<b>692,481</b>	<b>1,465,648</b>

Footnotes at end of table



Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Sales of capital assets reported on Schedule D-continued											
	Short-term capital gain		Short-term capital loss		Short-term loss carryover		Short-term gain from like-kind exchanges		Short-term loss from like-kind exchanges		Long-term capital gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
<b>All returns, total.....</b>	<b>3,408,483</b>	<b>22,120,910</b>	<b>3,179,205</b>	<b>36,425,701</b>	<b>631,670</b>	<b>19,111,598</b>	<b>3,239</b>	<b>7,000</b>	<b>*3,823</b>	<b>*6,481</b>	<b>10,109,595</b>	<b>134,746,386</b>
No adjusted gross income.....	49,110	650,770	93,439	3,886,440	43,899	2,462,820	**	**	*3	*4	171,560	8,409,387
\$1 under \$5,000.....	109,584	240,134	91,224	1,151,779	29,429	709,932	--	--	--	--	476,467	774,172
\$5,000 under \$10,000.....	144,464	264,174	140,258	1,142,558	33,146	763,059	--	--	--	--	537,125	1,364,066
\$10,000 under \$15,000.....	150,924	223,067	133,667	916,750	37,468	583,348	--	--	--	--	632,954	1,871,920
\$15,000 under \$20,000.....	156,697	297,062	151,222	1,093,539	23,077	725,294	--	--	**3,336	**93	673,263	2,140,941
\$20,000 under \$25,000.....	174,387	376,096	161,282	935,010	28,323	500,351	--	--	--	--	553,816	2,055,073
\$25,000 under \$30,000.....	153,168	369,881	167,506	1,089,290	21,044	687,338	--	--	--	--	537,605	1,803,627
\$30,000 under \$40,000.....	377,974	1,035,114	281,125	1,748,230	59,906	1,019,941	--	--	--	--	1,059,489	4,653,783
\$40,000 under \$50,000.....	285,827	671,010	235,884	1,704,447	39,524	959,118	--	--	**	**	935,884	5,010,521
\$50,000 under \$75,000.....	629,144	1,975,794	593,335	4,426,048	89,405	2,294,862	**332	**1,516	--	--	1,830,598	11,151,137
\$75,000 under \$100,000.....	393,357	1,566,485	354,720	2,969,978	75,103	1,741,552	**2,825	**170	--	--	926,304	8,332,665
\$100,000 under \$200,000.....	458,706	3,097,749	462,520	5,063,341	86,095	2,775,410	**	**	*481	*6,359	1,140,056	18,307,277
\$200,000 under \$500,000.....	225,400	3,728,773	215,950	4,539,251	44,992	1,979,421	*49	*4,342	--	--	471,543	19,349,540
\$500,000 under \$1,000,000.....	61,414	2,101,094	61,193	2,372,147	12,925	818,254	*8	*26	--	--	106,888	11,619,580
\$1,000,000 or more.....	38,328	5,523,708	35,881	3,386,894	7,334	1,090,898	*25	*946	*3	*24	56,044	37,902,697
<b>Taxable returns, total.....</b>	<b>3,156,344</b>	<b>20,721,830</b>	<b>2,844,353</b>	<b>28,738,584</b>	<b>488,145</b>	<b>14,221,255</b>	<b>3,205</b>	<b>5,510</b>	<b>*3,820</b>	<b>*6,476</b>	<b>9,019,269</b>	<b>123,072,470</b>
No adjusted gross income.....	1,283	64,122	1,476	302,909	893	201,446	**	**	--	--	4,094	1,347,036
\$1 under \$5,000.....	56,247	41,475	27,207	31,328	*7	*38	--	--	--	--	212,809	206,414
\$5,000 under \$10,000.....	83,184	91,122	61,127	229,509	6,903	193,314	--	--	--	--	243,840	549,447
\$10,000 under \$15,000.....	114,504	180,710	96,591	512,894	17,691	312,784	--	--	--	--	457,642	1,235,873
\$15,000 under \$20,000.....	142,222	225,238	130,722	729,096	11,954	448,178	--	--	**3,336	**93	577,325	1,613,367
\$20,000 under \$25,000.....	163,631	344,061	145,600	661,678	22,363	389,628	--	--	--	--	521,518	1,773,470
\$25,000 under \$30,000.....	143,575	325,903	160,812	917,970	17,292	573,262	--	--	--	--	515,080	1,563,184
\$30,000 under \$40,000.....	370,434	962,875	272,896	1,635,957	58,092	937,681	--	--	--	--	1,042,673	4,271,291
\$40,000 under \$50,000.....	282,853	635,172	230,999	1,544,384	38,918	838,648	--	--	**	**	926,272	4,851,074
\$50,000 under \$75,000.....	623,368	1,929,119	589,568	4,264,408	88,669	2,192,854	**298	**26	--	--	1,821,687	10,857,551
\$75,000 under \$100,000.....	392,667	1,538,013	353,665	2,868,255	74,691	1,653,408	**2,825	**170	--	--	924,814	8,200,079
\$100,000 under \$200,000.....	457,609	3,075,269	461,083	4,891,446	85,565	2,650,877	**	**	*481	*6,359	1,137,755	18,072,584
\$200,000 under \$500,000.....	225,105	3,704,504	215,619	4,464,625	44,876	1,941,678	*49	*4,342	--	--	470,966	18,170,639
\$500,000 under \$1,000,000.....	61,357	2,090,804	61,134	2,343,090	12,908	807,923	*8	*26	--	--	106,791	11,544,446
\$1,000,000 or more.....	38,306	5,513,443	35,855	3,341,033	7,325	1,079,535	*25	*946	*3	*24	56,002	37,816,015
<b>Nontaxable returns, total.....</b>	<b>252,139</b>	<b>1,399,081</b>	<b>334,852</b>	<b>7,687,118</b>	<b>143,525</b>	<b>4,890,343</b>	<b>*34</b>	<b>*1,490</b>	<b>*3</b>	<b>*4</b>	<b>1,090,326</b>	<b>11,673,916</b>

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Sales of capital assets reported on Schedule D--continued											
	Long-term capital loss		Long-term loss carryover		Long-term gain from like-kind exchanges		Long-term loss from like-kind exchanges		Long-term residence gain		Long-term installment gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total.....	5,039,327	66,589,841	1,750,266	36,826,499	5,242	77,525	6,938	61,881	147,846	2,553,913	1,076,256	12,722,461
No adjusted gross income.....	145,981	8,672,135	78,680	4,919,648	*44	*6,243	*1,245	*2,933	5,821	185,352	20,326	222,289
\$1 under \$5,000.....	243,918	1,620,616	78,596	1,074,528	*238	*152	--	--	*1,216	*3,132	28,941	31,980
\$5,000 under \$10,000.....	277,956	2,730,653	121,731	1,932,794	*8	*10	*3	*8,340	*5,013	*19,163	92,892	221,611
\$10,000 under \$15,000.....	288,574	2,602,863	100,026	1,636,329	--	--	--	--	13,542	72,592	89,916	328,422
\$15,000 under \$20,000.....	292,051	2,746,575	91,291	1,668,430	*4,579	*1,516	--	--	*6,657	*83,850	101,221	304,441
\$20,000 under \$25,000.....	262,939	2,663,781	87,968	1,679,966	--	--	--	--	*6,899	*62,694	54,061	188,451
\$25,000 under \$30,000.....	276,428	2,091,978	96,755	1,245,463	--	--	--	--	*9,785	*45,392	70,663	227,516
\$30,000 under \$40,000.....	508,169	4,360,193	160,130	2,331,802	--	--	--	--	29,388	379,121	118,138	516,354
\$40,000 under \$50,000.....	454,415	3,941,499	172,993	2,414,214	**12	**2,878	--	--	12,862	113,420	114,198	570,851
\$50,000 under \$75,000.....	862,625	8,339,187	274,296	4,468,924	--	--	--	--	29,820	469,883	164,542	965,385
\$75,000 under \$100,000.....	489,989	4,486,142	160,984	2,643,507	**	**	*3,191	*8,197	8,803	113,455	64,396	889,447
\$100,000 under \$200,000.....	571,269	8,217,187	201,663	4,613,309	**	**	**2,493	**42,362	11,997	414,579	101,610	2,221,850
\$200,000 under \$500,000.....	260,174	6,604,145	92,951	3,211,960	*247	*55,467	**	**	5,239	386,415	40,883	1,952,194
\$500,000 under \$1,000,000.....	66,660	2,657,070	21,110	1,229,621	*64	*1,933	--	--	514	88,962	9,139	991,113
\$1,000,000 or more.....	38,177	4,855,815	11,092	1,756,005	50	9,327	*7	*49	289	115,903	5,329	3,090,557
Taxable returns, total.....	4,360,490	50,252,682	1,428,052	26,877,111	4,951	70,860	*5,689	*50,608	123,794	2,130,110	911,929	12,116,895
No adjusted gross income.....	3,007	407,098	728	232,836	**	**	--	--	*22	*5,593	359	23,878
\$1 under \$5,000.....	66,715	77,949	10,343	21,118	--	--	--	--	--	--	*2,483	*1,139
\$5,000 under \$10,000.....	120,203	635,901	30,330	436,240	--	--	--	--	*1,279	*418	28,600	67,338
\$10,000 under \$15,000.....	196,515	1,561,754	66,150	999,624	--	--	--	--	*4,024	*38,132	52,308	213,263
\$15,000 under \$20,000.....	249,502	1,884,525	74,491	1,175,055	**4,581	**2,294	--	--	*6,087	*31,423	90,034	273,286
\$20,000 under \$25,000.....	240,627	2,178,064	74,109	1,376,017	--	--	--	--	*6,785	*60,844	53,647	187,766
\$25,000 under \$30,000.....	267,603	1,663,779	91,562	959,857	--	--	--	--	*9,780	*45,249	69,572	211,615
\$30,000 under \$40,000.....	490,583	3,832,473	154,871	2,003,922	--	--	--	--	27,368	319,639	116,906	515,463
\$40,000 under \$50,000.....	446,207	3,649,276	166,631	2,217,110	**11	**2,827	--	--	12,854	113,338	113,687	567,016
\$50,000 under \$75,000.....	857,092	8,032,215	272,584	4,267,558	--	--	--	--	28,913	418,031	164,303	959,511
\$75,000 under \$100,000.....	488,579	4,343,279	160,540	2,576,091	--	--	*3,190	*8,197	8,802	113,415	64,060	879,850
\$100,000 under \$200,000.....	569,347	8,033,632	200,755	4,494,967	**	**	**2,493	**42,362	11,848	396,346	100,730	2,207,252
\$200,000 under \$500,000.....	259,778	6,508,707	92,791	3,168,141	*246	*54,753	**	**	5,228	382,832	40,794	1,946,104
\$500,000 under \$1,000,000.....	66,585	2,617,906	21,085	1,209,446	*63	*1,659	--	--	513	88,946	9,124	987,216
\$1,000,000 or more.....	38,146	4,826,122	11,081	1,739,129	*50	9,327	*7	*49	289	115,903	5,321	3,076,197
Nontaxable returns, total.....	678,837	16,337,159	322,214	9,949,388	291	6,665	*1,249	*11,273	24,052	423,803	164,327	605,566

Footnotes at end of table

**Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Schedule D gain subject to 28 percent tax rate		Sales of property other than capital assets				Total taxable IRA distributions		Pensions and annuities			
	Number of returns	Amount	Net gain		Net loss		Number of returns	Amount	Total		In adjusted gross income	
			Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
<b>All returns, total.....</b>	<b>1,485,479</b>	<b>69,673,344</b>	<b>745,641</b>	<b>5,158,515</b>	<b>938,600</b>	<b>7,812,621</b>	<b>4,444,823</b>	<b>26,273,246</b>	<b>18,752,298</b>	<b>262,505,637</b>	<b>17,676,445</b>	<b>186,491,698</b>
No adjusted gross income.....	--	--	28,753	376,170	64,121	3,492,996	24,913	255,136	106,299	1,327,476	91,478	743,659
\$1 under \$5,000.....	--	--	36,946	107,135	35,546	243,916	111,177	219,603	601,041	2,482,581	553,734	1,362,799
\$5,000 under \$10,000.....	--	--	43,585	141,787	53,748	217,545	381,375	1,008,820	2,026,664	10,346,505	1,988,276	9,104,163
\$10,000 under \$15,000.....	--	--	48,488	110,493	62,327	178,835	507,421	1,584,037	2,425,299	19,081,659	2,371,536	16,498,413
\$15,000 under \$20,000.....	--	--	68,476	217,926	35,757	85,327	461,894	1,778,116	2,250,323	21,763,345	2,190,910	19,195,796
\$20,000 under \$25,000.....	--	--	35,346	89,995	58,289	198,218	444,029	1,760,027	1,798,797	18,977,020	1,730,396	16,949,105
\$25,000 under \$30,000.....	--	--	53,548	160,052	41,486	175,574	367,084	1,465,869	1,291,105	15,625,936	1,238,542	13,315,038
\$30,000 under \$40,000.....	--	--	80,222	384,813	112,157	428,990	559,578	2,754,131	2,214,553	29,935,225	2,080,311	23,398,484
\$40,000 under \$50,000.....	--	--	61,556	374,403	78,977	260,789	476,256	2,849,811	1,743,064	31,610,195	1,626,833	20,587,198
\$50,000 under \$75,000.....	129,798	837,859	113,416	703,876	120,804	434,290	680,207	5,025,550	2,538,909	48,133,691	2,318,474	34,497,518
\$75,000 under \$100,000.....	129,074	1,646,359	54,030	458,001	73,664	331,147	217,981	2,466,543	931,111	23,795,296	813,014	14,127,322
\$100,000 under \$200,000.....	745,232	11,687,727	73,804	664,490	104,701	564,025	155,599	2,776,405	620,349	23,660,577	513,983	10,760,701
\$200,000 under \$500,000.....	358,350	14,202,924	32,261	595,836	64,569	540,362	46,027	1,411,319	159,087	9,677,177	124,216	3,717,143
\$500,000 under \$1,000,000.....	80,563	9,162,117	10,634	277,273	19,497	266,558	7,932	437,122	30,520	3,322,798	22,940	1,150,277
\$1,000,000 or more.....	42,462	32,136,359	6,576	496,262	12,957	394,050	3,350	480,757	15,176	2,766,155	11,801	1,084,081
<b>Taxable returns, total.....</b>	<b>1,485,422</b>	<b>69,667,265</b>	<b>591,668</b>	<b>4,400,318</b>	<b>761,471</b>	<b>3,600,662</b>	<b>3,898,940</b>	<b>24,434,713</b>	<b>15,993,097</b>	<b>245,593,251</b>	<b>15,044,920</b>	<b>173,995,171</b>
No adjusted gross income.....	--	--	490	67,887	905	43,763	237	9,518	1,074	47,115	1,052	35,256
\$1 under \$5,000.....	--	--	*3,489	*3,261	*1,251	*66	*4,577	*9,259	32,896	66,599	29,561	45,519
\$5,000 under \$10,000.....	--	--	*6,441	*18,415	17,964	26,316	145,423	403,352	854,997	4,292,177	849,075	4,064,572
\$10,000 under \$15,000.....	--	--	24,332	61,551	40,882	35,818	377,224	1,196,553	1,788,760	14,686,275	1,745,689	12,870,148
\$15,000 under \$20,000.....	--	--	45,330	113,981	32,038	77,344	434,301	1,682,184	2,060,096	20,122,786	2,017,178	18,053,968
\$20,000 under \$25,000.....	--	--	31,387	71,662	50,360	163,527	441,168	1,713,764	1,758,209	18,401,321	1,696,346	16,658,240
\$25,000 under \$30,000.....	--	--	51,209	152,567	40,401	160,567	362,964	1,417,464	1,271,527	15,428,710	1,219,915	13,181,735
\$30,000 under \$40,000.....	--	--	78,893	379,130	108,880	390,856	553,132	2,663,688	2,197,036	29,751,355	2,063,840	23,263,129
\$40,000 under \$50,000.....	--	--	60,601	366,167	76,232	235,091	473,496	2,811,777	1,740,688	31,560,812	1,624,795	20,553,282
\$50,000 under \$75,000.....	129,798	837,859	112,742	690,805	117,856	416,704	675,824	4,972,945	2,532,900	48,057,851	2,312,807	34,449,336
\$75,000 under \$100,000.....	129,074	1,646,359	54,007	457,245	73,438	314,013	217,966	2,465,937	930,861	23,789,286	812,766	14,122,344
\$100,000 under \$200,000.....	745,214	11,686,772	73,367	653,286	104,406	550,815	155,364	2,763,097	619,445	23,635,697	513,095	10,754,746
\$200,000 under \$500,000.....	358,322	14,200,821	32,184	591,553	64,437	529,108	45,991	1,407,661	158,941	9,668,991	124,082	3,712,286
\$500,000 under \$1,000,000.....	80,555	9,160,299	10,622	276,549	19,472	263,832	7,925	436,759	30,499	3,318,366	22,923	1,146,774
\$1,000,000 or more.....	42,459	32,135,156	6,575	496,260	12,947	392,844	3,349	480,755	15,170	2,765,909	11,796	1,083,835
<b>Nontaxable returns, total.....</b>	<b>57</b>	<b>6,079</b>	<b>153,973</b>	<b>758,197</b>	<b>177,129</b>	<b>4,211,960</b>	<b>545,883</b>	<b>1,838,532</b>	<b>2,759,201</b>	<b>16,912,386</b>	<b>2,631,524</b>	<b>12,496,527</b>

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Rent				Royalty				Farm Rental			
	Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns, total.....	4,019,574	29,423,161	4,927,819	29,799,973	1,169,563	5,032,510	37,850	96,511	488,750	2,948,448	146,153	529,164
No adjusted gross income.....	73,740	763,533	183,075	3,005,323	26,185	139,675	1,158	9,706	8,114	49,398	8,888	128,241
\$1 under \$5,000.....	176,803	370,588	149,042	761,559	44,828	27,459	*1,249	*197	16,549	25,934	*5,009	*2,686
\$5,000 under \$10,000.....	345,882	970,670	223,679	971,137	71,866	88,127	*3,206	*1,323	58,406	183,417	21,297	53,396
\$10,000 under \$15,000.....	323,517	1,177,532	260,434	1,091,912	89,794	162,191	*2,325	*5,435	81,194	369,173	14,179	59,277
\$15,000 under \$20,000.....	309,932	973,625	290,854	1,370,458	68,851	96,641	*3,486	*1,555	41,132	173,669	*9,036	*8,937
\$20,000 under \$25,000.....	297,054	1,154,646	269,971	1,325,740	90,476	136,228	*1,113	*698	31,574	143,022	11,754	16,442
\$25,000 under \$30,000.....	246,368	947,584	303,970	1,320,473	69,064	97,096	*1,110	*12,958	28,018	176,313	*13,136	*43,867
\$30,000 under \$40,000.....	430,316	1,861,119	680,667	3,068,305	105,227	210,249	*1,863	*2,204	56,752	394,181	*12,029	*14,646
\$40,000 under \$50,000.....	399,596	2,008,922	547,416	2,450,056	119,834	249,089	*2,491	*4,068	48,978	217,417	13,931	52,291
\$50,000 under \$75,000.....	632,924	3,714,761	956,830	5,309,777	196,613	554,365	10,024	21,140	52,739	398,988	21,249	69,725
\$75,000 under \$100,000.....	301,561	2,682,168	441,526	3,158,842	87,173	263,960	3,407	4,409	29,648	247,987	*6,608	*9,454
\$100,000 under \$200,000.....	293,556	4,816,420	431,581	3,349,867	112,557	845,196	2,937	7,373	26,852	397,489	5,657	29,126
\$200,000 under \$500,000.....	136,656	4,148,420	147,592	1,737,252	61,782	896,560	2,562	7,386	7,119	137,178	2,394	27,677
\$500,000 under \$1,000,000.....	34,029	1,818,094	28,443	497,500	15,322	440,134	529	3,081	1,077	22,309	662	7,581
\$1,000,000 or more.....	17,640	2,035,079	12,738	381,773	9,992	825,541	390	14,979	598	11,774	325	5,819
Taxable returns, total.....	3,309,518	26,694,192	4,225,661	23,638,709	997,315	4,694,555	32,215	84,644	405,361	2,674,187	112,411	300,284
No adjusted gross income.....	787	50,807	3,882	86,476	505	10,333	*15	*989	*130	*427	*7	*220
\$1 under \$5,000.....	8,635	18,102	5,856	23,142	*3,774	*1,685	*1,242	*183	--	--	--	--
\$5,000 under \$10,000.....	92,450	257,318	69,835	220,573	17,889	23,124	--	--	22,037	76,627	*13,767	*12,795
\$10,000 under \$15,000.....	193,533	667,498	156,576	564,450	57,439	107,141	*1,082	*3,843	62,724	294,163	*2,761	*6,873
\$15,000 under \$20,000.....	256,631	847,080	232,488	1,013,191	61,631	95,052	*3,485	*1,555	39,732	165,042	*9,036	*8,937
\$20,000 under \$25,000.....	285,666	1,097,447	247,885	1,073,754	67,669	129,917	*1,113	*698	30,332	140,752	*11,751	*16,340
\$25,000 under \$30,000.....	238,232	901,197	286,280	1,102,138	67,768	96,731	*1,108	*12,922	28,018	176,313	*13,136	*43,867
\$30,000 under \$40,000.....	425,606	1,827,205	671,428	2,963,871	103,245	203,246	*1,861	*2,194	55,641	389,605	*12,029	*14,646
\$40,000 under \$50,000.....	396,183	1,977,227	541,571	2,371,824	115,132	238,831	*2,488	*3,993	48,727	215,641	13,033	47,238
\$50,000 under \$75,000.....	630,621	3,667,455	949,285	5,186,895	196,312	530,570	10,000	21,118	52,737	398,976	21,248	69,724
\$75,000 under \$100,000.....	300,950	2,625,200	440,898	3,113,301	86,495	254,159	3,407	4,409	29,647	247,982	*6,607	*9,445
\$100,000 under \$200,000.....	292,097	4,773,814	431,180	3,323,595	112,467	844,086	2,934	7,347	26,850	397,487	5,656	29,125
\$200,000 under \$500,000.....	136,507	4,140,252	147,363	1,721,040	61,700	894,369	2,561	7,333	7,114	137,123	2,392	27,676
\$500,000 under \$1,000,000.....	33,995	1,811,850	28,408	494,240	15,305	439,813	529	3,081	1,075	22,304	662	7,581
\$1,000,000 or more.....	17,625	2,031,740	12,727	380,218	9,985	825,498	390	14,979	597	11,767	325	5,819
Nontaxable returns, total.....	710,055	2,728,969	702,158	6,161,265	172,248	337,955	5,635	11,867	83,389	274,261	33,743	228,880

**Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars.)

Size of adjusted gross income	Total rental and royalty				Partnership and S Corporation				Estate and trust			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
<b>All returns, total.....</b>	<b>5,144,529</b>	<b>36,769,898</b>	<b>4,825,222</b>	<b>27,119,776</b>	<b>3,240,269</b>	<b>128,704,285</b>	<b>2,117,743</b>	<b>41,052,774</b>	<b>424,883</b>	<b>4,664,394</b>	<b>57,847</b>	<b>701,176</b>
No adjusted gross income.....	91,550	866,023	190,172	3,022,955	41,257	1,193,674	162,356	17,560,341	9,992	106,567	4,330	296,065
\$1 under \$5,000.....	227,232	414,479	145,869	709,340	110,367	290,905	64,116	523,953	30,713	32,573	*6,883	*11,124
\$5,000 under \$10,000.....	440,296	1,236,177	238,967	1,018,701	113,176	407,294	74,342	345,189	34,783	105,472	*9,922	*28,666
\$10,000 under \$15,000.....	452,221	1,673,087	264,036	1,024,969	140,689	732,986	100,751	537,369	27,933	68,484	*1,438	*2,556
\$15,000 under \$20,000.....	389,558	1,236,057	295,533	1,297,002	150,531	999,762	100,147	752,645	32,172	136,459	*2,226	*6,508
\$20,000 under \$25,000.....	382,340	1,406,563	277,886	1,232,055	170,177	916,156	103,709	730,391	15,934	101,267	*336	*17,364
\$25,000 under \$30,000.....	323,625	1,199,671	308,355	1,346,329	147,337	1,512,303	93,700	749,882	12,909	28,657	*5,494	*29,139
\$30,000 under \$40,000.....	523,239	2,447,342	679,594	2,941,414	287,047	2,339,090	212,760	1,342,126	37,823	222,822	*4,525	*5,938
\$40,000 under \$50,000.....	527,347	2,452,944	545,211	2,437,684	285,659	2,952,072	190,724	1,332,680	32,195	159,180	*4,145	*10,403
\$50,000 under \$75,000.....	798,871	4,607,471	973,257	5,225,449	539,198	7,084,942	370,433	2,723,951	68,440	407,236	3,694	73,064
\$75,000 under \$100,000.....	376,717	3,140,965	451,643	3,077,820	363,391	7,102,100	214,561	1,807,581	43,403	207,276	1,817	8,521
\$100,000 under \$200,000.....	370,731	5,958,533	352,195	2,303,402	503,448	20,545,229	263,959	3,608,161	39,371	501,284	7,446	34,426
\$200,000 under \$500,000.....	175,536	5,079,049	75,795	913,034	279,522	28,698,392	119,557	3,510,130	27,575	786,705	3,372	25,862
\$500,000 under \$1,000,000.....	42,157	2,230,536	17,844	308,201	70,745	15,461,720	30,840	1,994,435	6,980	379,714	1,405	28,267
\$1,000,000 or more.....	23,111	2,821,001	8,865	261,441	37,726	38,467,660	15,788	3,733,940	4,658	1,420,700	814	123,275
<b>Taxable returns, total.....</b>	<b>4,258,032</b>	<b>33,567,095</b>	<b>4,108,068</b>	<b>21,100,771</b>	<b>2,935,309</b>	<b>125,980,964</b>	<b>1,739,226</b>	<b>21,546,284</b>	<b>373,149</b>	<b>4,484,077</b>	<b>43,403</b>	<b>355,036</b>
No adjusted gross income.....	1,013	52,418	3,873	89,259	871	309,168	2,880	1,130,841	258	10,596	53	15,247
\$1 under \$5,000.....	12,357	17,340	7,103	23,954	28,020	29,485	6,306	26,405	17,736	21,102	--	--
\$5,000 under \$10,000.....	123,274	355,275	80,725	229,556	61,468	208,406	29,004	80,246	22,381	83,031	*6,937	*3,379
\$10,000 under \$15,000.....	283,924	1,058,221	153,023	539,812	87,047	412,585	57,048	201,055	18,989	54,553	*1,436	*2,527
\$15,000 under \$20,000.....	331,070	1,103,139	237,177	964,575	116,589	705,691	71,974	328,750	27,338	115,733	*2,223	*6,499
\$20,000 under \$25,000.....	370,811	1,349,294	255,925	979,324	151,526	671,285	87,077	443,165	14,787	100,079	*186	*16,421
\$25,000 under \$30,000.....	315,068	1,154,752	290,644	1,142,556	142,145	1,404,842	88,308	619,798	12,635	28,425	*5,492	*29,133
\$30,000 under \$40,000.....	516,614	2,406,820	670,322	2,840,883	281,444	2,244,093	202,362	1,032,958	37,775	222,668	*4,487	*5,793
\$40,000 under \$50,000.....	521,277	2,413,246	538,443	2,367,158	276,667	2,841,699	188,324	1,231,878	31,858	155,270	*4,143	*10,399
\$50,000 under \$75,000.....	797,415	4,535,932	965,694	5,117,503	535,800	6,945,416	364,540	2,528,606	68,046	404,886	*3,632	*58,270
\$75,000 under \$100,000.....	375,448	3,094,777	451,046	3,055,645	362,741	7,071,128	213,235	1,486,844	43,211	206,178	1,808	8,463
\$100,000 under \$200,000.....	369,224	5,915,102	351,792	2,289,826	503,209	20,534,142	262,438	3,421,497	38,995	500,224	7,439	34,225
\$200,000 under \$500,000.....	175,328	5,068,477	75,636	897,621	279,347	28,682,139	119,201	3,382,702	27,513	784,811	3,355	24,924
\$500,000 under \$1,000,000.....	42,115	2,224,344	17,810	304,550	70,722	15,458,377	30,769	1,933,200	6,973	379,615	1,401	17,662
\$1,000,000 or more.....	23,094	2,817,958	8,857	258,549	37,714	38,464,498	15,759	3,698,340	4,654	1,416,907	811	122,094
<b>Nontaxable returns, total.....</b>	<b>886,497</b>	<b>3,202,803</b>	<b>717,154</b>	<b>6,019,005</b>	<b>304,960</b>	<b>2,723,321</b>	<b>378,517</b>	<b>19,506,490</b>	<b>51,734</b>	<b>180,317</b>	<b>14,444</b>	<b>346,139</b>

Footnotes at end of table.

**Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Farm				Unemployment compensation		Social Security benefits				Foreign earned income exclusion	
	Net income		Net loss		Number of returns	Amount	Total		In adjusted gross income		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount		
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
<b>All returns, total.....</b>	<b>895,900</b>	<b>10,042,249</b>	<b>1,392,318</b>	<b>12,578,256</b>	<b>10,309,533</b>	<b>31,393,169</b>	<b>10,783,342</b>	<b>111,289,205</b>	<b>5,535,811</b>	<b>23,139,399</b>	<b>252,629</b>	<b>11,166,790</b>
No adjusted gross income.....	19,606	247,390	101,642	2,277,218	28,588	117,977	108,584	1,018,719	2,256	8,386	63,863	2,233,199
\$1 under \$5,000.....	79,850	146,287	90,200	610,943	355,311	631,589	715,675	6,134,238	8,166	18,134	58,473	2,371,813
\$5,000 under \$10,000.....	96,114	301,936	104,903	859,109	1,623,569	4,489,432	1,403,658	12,628,364	23,324	77,277	17,043	687,388
\$10,000 under \$15,000.....	100,153	596,854	124,029	837,656	1,497,155	4,429,044	1,437,420	14,464,234	28,726	82,560	22,139	617,821
\$15,000 under \$20,000.....	83,776	662,245	98,928	761,629	1,237,044	3,981,163	1,020,564	10,517,877	51,284	96,444	17,600	621,887
\$20,000 under \$25,000.....	59,534	452,690	124,287	739,240	1,111,278	3,960,843	925,668	9,693,822	396,466	508,257	*4,810	*213,999
\$25,000 under \$30,000.....	83,813	1,012,560	98,584	567,830	763,580	2,469,668	816,627	8,841,502	676,279	1,161,333	9,103	478,614
\$30,000 under \$40,000.....	104,924	1,176,754	172,375	1,132,872	1,311,452	3,928,532	1,352,266	13,881,676	1,346,428	4,432,436	9,549	333,468
\$40,000 under \$50,000.....	103,944	1,286,793	157,631	1,039,554	1,024,715	2,804,947	969,986	9,608,166	969,986	4,520,890	11,581	684,020
\$50,000 under \$75,000.....	100,006	1,700,590	168,412	1,217,217	1,056,151	3,523,706	1,226,164	13,891,315	1,226,164	6,929,040	11,855	745,694
\$75,000 under \$100,000.....	30,894	792,988	69,996	528,468	219,049	713,585	398,547	4,883,513	398,547	2,441,759	6,174	510,360
\$100,000 under \$200,000.....	21,658	847,151	51,916	794,891	71,829	320,734	290,327	3,837,103	290,327	1,918,547	12,298	972,419
\$200,000 under \$500,000.....	8,600	416,503	22,162	654,311	8,776	35,530	90,459	1,448,705	90,459	724,350	6,527	563,396
\$500,000 under \$1,000,000.....	1,950	197,119	4,364	200,747	731	4,665	18,035	278,905	18,035	139,452	944	75,765
\$1,000,000 or more.....	1,077	204,392	2,891	356,572	305	1,755	9,363	161,068	9,363	80,534	671	56,947
<b>Taxable returns, total.....</b>	<b>662,777</b>	<b>8,892,606</b>	<b>1,026,600</b>	<b>8,173,589</b>	<b>7,927,592</b>	<b>24,697,196</b>	<b>8,655,048</b>	<b>90,254,914</b>	<b>5,445,884</b>	<b>22,793,082</b>	<b>103,562</b>	<b>5,123,971</b>
No adjusted gross income.....	294	18,149	264	49,839	--	--	238	2,265	*23	*220	--	--
\$1 under \$5,000.....	21,974	34,392	*2,519	*8,517	*11,246	*6,229	48,265	311,810	--	--	*1,445	*53,017
\$5,000 under \$10,000.....	22,171	96,628	11,969	45,474	685,377	1,988,302	559,529	4,430,062	*13,733	*41,080	*4,904	*83,565
\$10,000 under \$15,000.....	55,474	324,895	78,002	497,301	848,077	2,608,955	1,085,855	10,161,071	25,930	77,695	*13,415	*283,565
\$15,000 under \$20,000.....	60,523	478,603	77,658	588,591	894,446	2,751,175	948,725	9,820,736	50,310	93,184	14,923	439,046
\$20,000 under \$25,000.....	51,703	387,437	116,483	693,273	1,068,379	3,760,793	898,204	9,432,276	383,609	480,404	*3,918	*142,740
\$25,000 under \$30,000.....	78,747	945,798	97,247	557,521	744,149	2,350,562	792,247	8,565,825	655,792	1,118,574	*7,526	*344,230
\$30,000 under \$40,000.....	103,957	1,165,200	165,635	978,237	1,299,039	3,838,279	1,333,923	13,632,879	1,328,426	4,330,082	8,505	281,216
\$40,000 under \$50,000.....	103,774	1,283,722	157,463	1,033,259	1,024,335	2,803,670	964,938	9,538,367	964,938	4,488,653	11,238	645,743
\$50,000 under \$75,000.....	100,002	1,700,421	168,180	1,200,264	1,051,859	3,512,984	1,218,338	13,783,589	1,218,338	6,875,177	11,513	711,511
\$75,000 under \$100,000.....	30,892	792,981	69,944	526,001	219,049	713,585	398,358	4,880,858	398,358	2,440,431	5,813	473,919
\$100,000 under \$200,000.....	21,650	846,838	51,872	792,599	71,828	320,733	288,800	3,809,690	288,800	1,904,841	12,248	971,537
\$200,000 under \$500,000.....	8,592	416,174	22,124	648,833	8,773	35,515	90,271	1,446,133	90,271	723,065	6,508	561,830
\$500,000 under \$1,000,000.....	1,948	197,063	4,353	198,505	731	4,665	18,002	278,449	18,002	139,225	938	75,175
\$1,000,000 or more.....	1,076	204,306	2,889	355,375	304	1,749	9,354	160,904	9,354	80,452	670	56,877
<b>Nontaxable returns, total.....</b>	<b>233,122</b>	<b>1,149,643</b>	<b>365,718</b>	<b>4,404,668</b>	<b>2,381,941</b>	<b>6,695,973</b>	<b>2,128,294</b>	<b>21,034,291</b>	<b>89,927</b>	<b>346,317</b>	<b>149,067</b>	<b>6,042,819</b>

Footnotes at end of table.

**Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars.)

Size of adjusted gross income	Other income				Net operating loss		Statutory adjustments					
	Net income		Net loss		Net operating loss		Total		Primary IRA payments		Secondary IRA payments	
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)
<b>All returns, total.....</b>	<b>5,110,251</b>	<b>24,212,341</b>	<b>146,096</b>	<b>2,709,848</b>	<b>351,037</b>	<b>42,117,716</b>	<b>17,170,925</b>	<b>35,464,254</b>	<b>4,036,901</b>	<b>6,191,865</b>	<b>1,837,085</b>	<b>2,504,195</b>
No adjusted gross income.....	64,831	625,838	13,545	1,440,846	219,028	39,014,066	195,378	299,087	17,386	29,568	6,974	9,538
\$1 under \$5,000.....	313,140	399,444	13,792	115,038	32,683	304,062	1,048,454	320,293	64,133	86,007	2,600	3,200
\$5,000 under \$10,000.....	375,099	817,938	*7,972	*39,831	21,803	340,407	1,672,687	1,106,090	165,598	239,748	24,100	40,840
\$10,000 under \$15,000.....	396,112	1,106,371	*4,021	*22,711	18,211	190,317	1,515,907	1,450,930	250,514	368,363	56,521	81,635
\$15,000 under \$20,000.....	363,258	925,132	*11,228	*46,811	14,168	185,104	1,528,982	1,889,089	384,177	635,661	85,382	109,655
\$20,000 under \$25,000.....	319,193	791,628	*4,768	*29,577	4,219	71,992	1,425,005	2,182,207	553,966	861,687	140,339	189,063
\$25,000 under \$30,000.....	296,048	716,796	*4,857	*11,985	8,907	81,746	1,331,666	1,912,812	465,292	660,553	156,637	241,659
\$30,000 under \$40,000.....	668,358	1,309,486	22,935	111,759	9,629	109,422	2,298,746	3,706,363	768,627	1,110,592	385,628	505,302
\$40,000 under \$50,000.....	523,520	1,171,710	12,053	118,752	3,356	69,371	1,769,760	3,022,526	520,333	640,712	385,224	399,031
\$50,000 under \$75,000.....	853,470	2,937,297	16,316	115,115	7,209	165,808	2,127,426	5,054,062	381,340	668,426	248,891	373,087
\$75,000 under \$100,000.....	388,253	1,744,497	10,835	21,780	4,551	367,193	878,393	3,373,359	190,096	360,321	136,685	214,703
\$100,000 under \$200,000.....	357,541	3,077,069	13,980	286,372	2,962	235,882	964,538	6,184,259	196,277	377,002	145,406	236,498
\$200,000 under \$500,000.....	135,593	3,158,653	6,883	190,887	2,979	259,808	321,907	3,693,473	61,972	120,350	49,031	79,210
\$500,000 under \$1,000,000.....	35,026	1,932,547	1,775	49,837	844	322,052	61,267	827,321	11,951	22,799	9,862	15,083
\$1,000,000 or more.....	20,807	3,497,936	1,136	108,547	489	400,486	30,808	442,383	5,219	10,076	3,805	5,692
<b>Taxable returns, total.....</b>	<b>4,424,830</b>	<b>21,954,654</b>	<b>109,698</b>	<b>1,199,834</b>	<b>66,713</b>	<b>7,175,844</b>	<b>13,760,994</b>	<b>32,898,506</b>	<b>3,812,371</b>	<b>5,876,010</b>	<b>1,745,114</b>	<b>2,374,376</b>
No adjusted gross income.....	2,077	63,723	181	110,103	4,467	5,059,711	3,055	10,219	227	427	95	90
\$1 under \$5,000.....	151,765	136,195	*4,577	*1,576	*82	*23,158	102,708	39,289	21,441	26,681	*34	*69
\$5,000 under \$10,000.....	156,720	380,951	*4,865	*9,392	5,365	77,877	645,575	440,854	106,514	150,218	*41	*81
\$10,000 under \$15,000.....	266,447	742,585	*1,886	*17,422	7,837	78,847	832,633	920,209	194,225	303,418	34,365	51,614
\$15,000 under \$20,000.....	298,145	650,270	*7,893	*44,063	9,209	76,976	1,136,570	1,472,217	351,932	586,221	63,941	81,608
\$20,000 under \$25,000.....	300,729	715,459	*4,014	*24,347	2,577	21,901	1,349,979	2,005,115	546,510	852,789	135,491	184,699
\$25,000 under \$30,000.....	287,225	657,052	*4,511	*5,912	7,087	50,536	1,285,489	1,853,405	461,125	652,989	151,976	236,148
\$30,000 under \$40,000.....	657,133	1,243,969	22,920	111,068	8,855	82,758	2,272,009	3,646,395	766,280	1,108,963	382,968	501,806
\$40,000 under \$50,000.....	518,872	1,084,658	11,706	116,893	3,028	61,801	1,758,498	2,991,390	518,558	637,727	383,790	396,181
\$50,000 under \$75,000.....	849,656	2,904,238	12,621	114,387	7,116	153,005	2,120,052	5,011,248	380,256	666,318	247,810	371,128
\$75,000 under \$100,000.....	387,585	1,738,069	10,788	20,983	4,005	318,090	877,128	3,368,184	189,945	360,152	136,532	214,528
\$100,000 under \$200,000.....	357,309	3,071,587	13,970	280,241	2,890	225,526	963,678	6,181,548	196,255	376,957	145,396	236,476
\$200,000 under \$500,000.....	135,387	3,141,767	6,866	187,287	2,903	240,890	321,609	3,690,192	61,940	120,286	49,010	79,175
\$500,000 under \$1,000,000.....	34,985	1,926,962	1,769	49,366	815	313,363	61,221	826,510	11,948	22,793	9,862	15,083
\$1,000,000 or more.....	20,795	3,497,169	1,133	106,794	477	391,403	30,789	441,729	5,216	10,070	3,803	5,688
<b>Nontaxable returns, total.....</b>	<b>685,421</b>	<b>2,257,687</b>	<b>36,397</b>	<b>1,510,015</b>	<b>284,324</b>	<b>34,941,872</b>	<b>3,409,930</b>	<b>2,565,748</b>	<b>224,530</b>	<b>315,855</b>	<b>91,971</b>	<b>129,819</b>

Footnotes at end of table.

**Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars.)

Size of adjusted gross income	Statutory adjustments												Other adjustments	
	Deduction for self-employment tax		Payments to a Keogh plan		Forfeited interest penalty		Alimony paid		Self-employed health insurance deduction		Other adjustments			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
All returns, total	12,206,670	11,540,330	919,187	7,592,136	905,383	153,086	680,281	5,513,598	2,825,883	1,367,088	88,883	549,171		
No adjusted gross income	147,556	112,292	3,008	14,127	16,466	5,461	9,138	99,996	45,528	21,963	220	930		
\$1 under \$5,000	939,754	184,435	*1,209	*1,458	53,052	3,688	*5,766	*12,258	79,078	20,445	*3,341	*8,822		
\$5,000 under \$10,000	1,411,498	571,186	*2,161	*2,689	100,622	18,295	38,963	141,215	209,123	70,956	*2,478	*16,216		
\$10,000 under \$15,000	1,188,288	679,458	20,767	43,351	92,284	17,206	33,189	149,806	280,753	107,673	*4,947	*3,438		
\$15,000 under \$20,000	1,072,552	713,910	25,172	40,931	108,779	18,547	51,631	264,512	242,638	99,075	*4,417	*8,789		
\$20,000 under \$25,000	873,106	716,689	20,029	56,759	83,539	20,613	35,468	184,362	231,748	111,262	*3,474	*41,772		
\$25,000 under \$30,000	831,057	694,226	27,033	70,309	42,292	4,722	36,478	133,834	218,379	89,798	*12,464	*17,711		
\$30,000 under \$40,000	1,409,348	1,223,071	61,546	199,802	105,556	12,730	93,679	493,323	312,747	149,512	*8,239	*8,761		
\$40,000 under \$50,000	1,134,020	1,132,195	82,751	274,405	95,863	9,424	69,511	394,408	263,237	121,002	*8,993	*51,348		
\$50,000 under \$75,000	1,578,744	1,951,671	179,822	746,370	126,006	23,589	132,983	890,133	350,487	158,771	33,433	223,111		
\$75,000 under \$100,000	631,475	1,062,937	140,847	875,255	42,384	8,470	58,879	691,777	174,554	105,542	4,430	54,353		
\$100,000 under \$200,000	722,993	1,685,922	228,893	2,615,595	28,134	7,014	78,588	1,010,036	257,576	178,224	4,650	70,182		
\$200,000 under \$500,000	219,844	670,653	102,961	2,112,107	8,372	2,343	25,636	568,735	120,461	98,929	1,289	31,845		
\$500,000 under \$1,000,000	33,847	102,523	16,851	393,592	1,316	521	6,740	257,561	26,749	22,287	341	10,570		
\$1,000,000 or more	14,797	38,160	6,337	145,387	718	473	3,634	223,642	13,823	13,650	169	3,314		
Taxable returns, total	9,206,807	10,116,446	893,701	7,531,056	716,337	119,823	622,311	5,177,184	2,310,010	1,146,040	77,976	518,584		
No adjusted gross income	2,700	5,552	*23	*1,129	61	22	99	2,594	529	404	-	-		
\$1 under \$5,000	79,887	11,360	-	-	*3,804	*132	-	-	*4,523	*1,043	*3	*4		
\$5,000 under \$10,000	512,130	215,011	*3	*3	35,288	2,942	15,668	42,064	68,755	14,318	*2,478	*16,216		
\$10,000 under \$15,000	577,899	326,491	17,248	33,984	68,227	10,929	27,111	134,811	150,598	55,525	*4,614	*3,437		
\$15,000 under \$20,000	731,472	480,388	15,946	34,443	81,271	16,373	44,106	237,179	161,832	58,005	-	-		
\$20,000 under \$25,000	807,116	633,157	17,201	44,912	80,964	20,348	32,914	142,652	214,122	98,386	*2,365	*28,173		
\$25,000 under \$30,000	791,511	660,811	26,992	70,158	40,479	4,585	36,078	128,291	206,292	83,020	*11,184	*17,402		
\$30,000 under \$40,000	1,388,638	1,194,269	59,473	195,161	103,657	12,406	90,797	481,000	303,739	144,030	*8,239	*8,761		
\$40,000 under \$50,000	1,124,058	1,112,090	82,417	272,321	95,660	9,418	69,458	392,843	260,025	119,463	*6,993	*51,348		
\$50,000 under \$75,000	1,570,987	1,940,408	178,747	737,827	125,657	23,575	132,779	872,354	347,825	157,640	33,432	223,102		
\$75,000 under \$100,000	630,492	1,060,740	140,846	875,251	42,366	8,466	58,781	689,423	174,319	105,319	*4,220	*54,304		
\$100,000 under \$200,000	722,166	1,694,349	228,678	2,615,321	28,112	7,002	78,573	1,009,364	257,508	178,110	4,650	70,182		
\$200,000 under \$500,000	219,843	670,213	102,943	2,111,665	8,351	2,332	25,590	584,628	120,389	96,855	1,287	31,770		
\$500,000 under \$1,000,000	33,619	102,461	16,847	393,523	1,314	521	6,729	256,931	25,737	22,276	341	10,570		
\$1,000,000 or more	14,788	38,144	6,336	145,357	716	473	3,628	223,050	13,818	13,645	169	3,314		
Nontaxable returns, total	2,999,863	1,423,884	25,486	61,080	189,046	33,563	57,970	336,415	515,873	221,048	10,907	30,388		



**Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars.)

Size of adjusted gross income	Basic standard deduction		Additional standard deduction		Total itemized deductions		Exemptions		Taxable income		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)
All returns, total.....	80,072,236	355,222,745	10,643,117	11,310,862	32,540,614	481,945,631	230,547,002	523,042,222	90,717,400	2,395,695,907	90,633,192	482,630,873
No adjusted gross income.....	--	--	--	--	--	--	1,759,005	3,999,366	--	--	3,608	13,807
\$1 under \$5,000.....	14,826,862	46,003,607	884,292	874,005	189,972	1,854,853	12,658,522	28,997,045	3,904,663	2,328,895	3,835,526	373,535
\$5,000 under \$10,000.....	14,258,210	60,468,347	2,321,833	2,320,257	606,996	5,573,983	22,067,228	50,631,556	7,941,136	17,680,861	7,928,631	2,689,247
\$10,000 under \$15,000.....	12,284,918	55,960,597	2,297,836	2,467,689	935,517	9,027,771	24,103,901	55,285,189	10,420,810	50,434,542	10,418,757	7,613,539
\$15,000 under \$20,000.....	10,013,614	46,607,471	1,580,179	1,700,573	1,473,222	14,394,729	22,475,572	51,582,832	10,838,499	88,839,891	10,834,226	13,361,442
\$20,000 under \$25,000.....	7,914,974	37,651,910	1,059,208	1,178,407	1,635,001	15,819,244	19,650,018	45,104,047	9,359,677	115,513,830	9,355,451	17,377,973
\$25,000 under \$30,000.....	5,520,139	26,929,494	588,986	633,449	2,070,014	19,990,405	16,490,670	37,864,499	7,484,044	123,555,002	7,484,937	18,749,693
\$30,000 under \$40,000.....	7,717,287	39,554,908	781,147	843,797	4,607,703	46,874,617	29,473,597	67,692,044	12,265,083	274,011,013	12,263,971	44,175,276
\$40,000 under \$50,000.....	3,951,961	21,733,516	491,408	537,414	5,056,686	56,368,141	24,103,736	55,378,719	8,988,898	269,211,742	8,988,898	44,106,648
\$50,000 under \$75,000.....	2,970,699	16,822,071	504,519	570,427	8,825,648	119,773,217	34,899,960	80,180,349	11,773,099	495,922,686	11,773,137	89,124,869
\$75,000 under \$100,000.....	405,798	2,333,777	98,465	119,390	3,582,404	64,007,042	11,723,678	26,935,249	3,982,189	247,431,448	3,984,735	51,888,272
\$100,000 under \$200,000.....	147,913	833,795	39,954	47,560	2,682,621	68,567,071	8,314,379	18,355,128	2,807,774	280,674,802	2,807,775	67,825,701
\$200,000 under \$500,000.....	45,230	240,630	12,076	14,218	701,115	31,376,356	2,229,904	1,033,614	745,385	186,065,353	745,386	52,295,654
\$500,000 under \$1,000,000.....	9,946	56,369	2,106	2,422	131,165	11,046,824	408,842	2,026	140,978	84,322,055	140,985	24,918,730
\$1,000,000 or more.....	4,685	26,252	1,108	1,254	62,550	17,271,378	187,990	559	67,167	159,703,788	67,169	48,136,488
Taxable returns, total.....	56,120,032	248,485,627	7,877,057	8,339,967	30,564,529	449,094,374	175,774,607	397,454,712	86,702,145	2,384,967,493	86,719,188	481,010,323
No adjusted gross income.....	--	--	--	--	--	--	21,646	49,634	--	--	2,924	13,657
\$1 under \$5,000.....	3,819,953	7,842,052	*13,340	*12,006	5,802	31,103	30,386	67,232	3,821,899	2,328,665	3,827,937	373,334
\$5,000 under \$10,000.....	7,596,659	26,922,565	982,151	890,506	150,374	775,426	6,079,076	13,943,858	7,754,563	17,528,581	7,755,918	2,645,914
\$10,000 under \$15,000.....	7,896,815	31,634,622	1,758,389	1,804,662	472,584	3,005,641	9,995,243	22,932,167	8,384,989	46,016,207	8,387,900	6,950,306
\$15,000 under \$20,000.....	8,266,932	36,761,965	1,547,410	1,686,725	1,037,754	7,518,775	14,572,959	33,437,030	9,307,678	83,938,038	9,307,679	12,625,884
\$20,000 under \$25,000.....	7,795,823	36,971,271	1,056,340	1,176,400	1,449,095	12,145,327	18,333,080	42,080,188	9,247,877	115,106,027	9,248,205	17,316,734
\$25,000 under \$30,000.....	5,501,930	26,821,058	588,986	633,449	1,954,907	17,136,183	15,953,689	36,630,577	7,455,921	123,382,266	7,456,814	18,723,765
\$30,000 under \$40,000.....	7,708,339	39,501,222	780,806	843,557	4,530,937	44,525,732	29,142,918	66,932,067	12,239,258	273,672,226	12,239,258	44,123,366
\$40,000 under \$50,000.....	3,949,795	21,720,541	491,408	537,414	5,032,089	55,409,121	23,993,392	55,127,816	8,981,830	269,127,804	8,981,830	44,094,043
\$50,000 under \$75,000.....	2,970,354	16,820,001	504,519	570,427	8,797,702	117,501,126	34,808,167	79,970,034	11,766,382	495,759,003	11,766,420	89,099,530
\$75,000 under \$100,000.....	405,751	2,333,641	98,465	119,390	3,579,620	63,691,166	11,714,525	26,914,677	3,981,372	247,420,099	3,983,918	51,888,062
\$100,000 under \$200,000.....	147,864	833,652	39,954	47,560	2,659,701	68,147,061	8,305,151	18,334,370	2,807,003	280,644,572	2,807,003	67,820,352
\$200,000 under \$500,000.....	45,199	240,479	12,074	14,215	700,403	31,100,679	2,227,946	1,032,522	745,260	186,043,816	745,260	52,289,672
\$500,000 under \$1,000,000.....	9,937	56,320	2,106	2,422	131,054	10,941,545	408,550	1,996	140,956	84,311,459	140,962	24,915,632
\$1,000,000 or more.....	4,682	26,240	1,108	1,254	62,507	17,165,488	187,881	545	67,158	159,688,731	67,160	48,132,073
Nontaxable returns, total.....	23,952,204	106,737,117	2,766,060	2,970,875	1,976,085	32,851,257	54,772,395	125,587,511	4,015,255	10,728,414	3,914,004	1,620,550

\* Estimate should be used with caution due to the small number of sample returns on which it is based

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

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

**Table 1.4CV—Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income**

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>All returns, total.....</b>	<b>0.04</b>	<b>0.17</b>	<b>0.19</b>	<b>0.28</b>	<b>0.40</b>	<b>1.12</b>	<b>1.93</b>	<b>2.34</b>	<b>0.82</b>	<b>1.57</b>	<b>1.00</b>	<b>1.29</b>
No adjusted gross income.....	2.66	1.17	4.79	5.36	3.18	2.58	14.85	9.79	5.18	5.14	9.10	7.23
\$1 under \$5,000.....	1.38	1.64	1.62	2.11	2.40	4.11	14.15	29.82	4.11	7.26	14.79	21.02
\$5,000 under \$10,000.....	1.37	1.40	1.65	1.77	2.19	4.02	13.34	31.21	4.01	6.58	8.60	10.29
\$10,000 under \$15,000.....	1.45	1.47	1.72	1.84	2.18	4.07	10.05	25.74	3.78	6.93	7.81	12.79
\$15,000 under \$20,000.....	1.58	1.58	1.79	1.90	2.21	4.66	11.24	24.53	4.06	7.96	6.27	9.18
\$20,000 under \$25,000.....	1.75	1.75	1.92	2.03	2.33	5.37	10.12	20.45	4.20	7.64	5.58	9.34
\$25,000 under \$30,000.....	1.96	1.96	2.11	2.22	2.43	5.97	9.70	18.49	4.21	8.53	4.97	6.51
\$30,000 under \$40,000.....	1.15	1.15	1.23	1.31	1.49	4.30	6.76	12.11	2.83	6.91	3.11	4.16
\$40,000 under \$50,000.....	1.46	1.47	1.55	1.64	1.70	5.16	6.91	12.33	2.98	7.77	3.01	4.00
\$50,000 under \$75,000.....	1.15	1.12	1.23	1.28	1.25	4.06	4.77	7.72	2.08	5.85	2.08	3.17
\$75,000 under \$100,000.....	1.89	1.90	2.02	2.17	1.97	6.24	6.09	8.30	2.87	7.36	3.12	4.71
\$100,000 under \$200,000.....	1.61	1.40	1.79	1.81	1.63	3.43	3.49	4.60	2.04	4.51	2.67	3.97
\$200,000 under \$500,000.....	1.60	1.34	1.87	2.04	1.47	2.75	2.47	3.45	1.68	4.35	2.46	3.95
\$500,000 under \$1,000,000.....	1.08	1.09	1.24	1.59	1.09	2.63	1.81	2.97	1.23	4.03	1.93	3.98
\$1,000,000 or more.....	0.54	0.32	0.63	0.65	0.55	0.78	0.83	1.14	0.60	1.24	0.93	1.18
<b>Taxable returns, total.....</b>	<b>0.27</b>	<b>0.20</b>	<b>0.34</b>	<b>0.31</b>	<b>0.45</b>	<b>1.21</b>	<b>1.99</b>	<b>2.38</b>	<b>0.87</b>	<b>1.63</b>	<b>1.02</b>	<b>1.32</b>
No adjusted gross income.....	20.17	2.91	33.02	10.12	21.58	4.84	34.61	21.90	20.42	15.97	35.10	12.90
\$1 under \$5,000.....	3.13	3.70	3.89	4.49	3.59	5.94	22.00	26.86	5.68	8.23	56.94	61.98
\$5,000 under \$10,000.....	2.12	2.14	2.42	2.57	3.17	5.90	21.12	31.89	5.69	8.98	16.26	20.16
\$10,000 under \$15,000.....	1.97	1.98	2.36	2.52	2.66	4.77	10.96	30.14	4.43	7.81	10.77	14.44
\$15,000 under \$20,000.....	1.82	1.82	2.09	2.21	2.44	4.90	11.70	26.70	4.34	8.18	7.50	11.64
\$20,000 under \$25,000.....	1.79	1.79	1.98	2.07	2.38	5.51	10.59	21.35	4.31	7.85	5.89	10.13
\$25,000 under \$30,000.....	1.98	1.98	2.13	2.25	2.46	6.03	9.84	19.42	4.26	8.77	5.13	6.87
\$30,000 under \$40,000.....	1.15	1.16	1.24	1.32	1.50	4.33	6.86	12.74	2.85	7.04	3.13	4.13
\$40,000 under \$50,000.....	1.47	1.47	1.55	1.64	1.71	5.22	6.97	12.65	2.99	7.85	3.02	4.04
\$50,000 under \$75,000.....	1.15	1.12	1.24	1.28	1.25	4.09	4.80	7.87	2.09	5.91	2.09	3.19
\$75,000 under \$100,000.....	1.90	1.90	2.03	2.17	1.97	6.29	6.10	8.39	2.88	7.40	3.13	4.72
\$100,000 under \$200,000.....	1.61	1.41	1.79	1.81	1.63	3.44	3.50	4.64	2.04	4.53	2.67	3.87
\$200,000 under \$500,000.....	1.60	1.34	1.87	2.04	1.47	2.78	2.48	3.46	1.68	4.36	2.46	3.97
\$500,000 under \$1,000,000.....	1.08	1.09	1.24	1.59	1.09	2.67	1.81	2.97	1.23	4.04	1.93	3.99
\$1,000,000 or more.....	0.54	0.32	0.64	0.65	0.55	0.78	0.83	1.14	0.60	1.24	0.93	1.18
<b>Nontaxable returns, total.....</b>	<b>0.88</b>	<b>1.53</b>	<b>1.08</b>	<b>1.33</b>	<b>1.59</b>	<b>2.88</b>	<b>8.40</b>	<b>11.27</b>	<b>2.91</b>	<b>5.39</b>	<b>4.65</b>	<b>5.80</b>

Footnotes at end of table.

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Alimony received		Business or profession				Capital gain distribution reported on Form 1040		Sales of capital assets reported on Schedule D			
			Net income		Net loss				Net gain in AGI		Net loss in AGI	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>All returns, total.....</b>	<b>5.45</b>	<b>7.46</b>	<b>0.61</b>	<b>1.14</b>	<b>1.91</b>	<b>2.43</b>	<b>2.68</b>	<b>6.36</b>	<b>1.28</b>	<b>0.97</b>	<b>1.92</b>	<b>2.07</b>
No adjusted gross income.....	44.95	39.19	6.89	6.76	3.74	4.47	24.77	33.78	6.85	2.57	6.46	6.88
\$1 under \$5,000.....	29.50	32.46	3.77	5.09	9.27	17.92	8.09	9.82	6.36	10.09	9.00	9.69
\$5,000 under \$10,000.....	14.24	16.63	3.18	4.07	8.21	10.26	11.11	15.91	5.98	7.87	8.34	8.54
\$10,000 under \$15,000.....	15.07	17.22	3.63	4.81	8.44	11.04	10.42	31.25	5.74	7.11	8.43	9.11
\$15,000 under \$20,000.....	16.73	19.05	3.82	5.22	8.52	11.61	11.48	22.87	5.73	7.83	8.73	9.68
\$20,000 under \$25,000.....	17.81	20.86	4.30	6.24	8.77	12.15	10.88	19.25	6.32	8.87	8.71	9.51
\$25,000 under \$30,000.....	16.70	19.64	4.29	5.99	9.13	10.97	11.19	22.83	6.70	8.54	9.36	10.29
\$30,000 under \$40,000.....	13.76	16.55	3.10	4.55	6.14	9.16	7.51	13.80	4.43	6.06	6.76	7.87
\$40,000 under \$50,000.....	18.77	22.15	3.61	5.26	7.40	10.64	8.41	16.26	4.73	6.48	7.07	7.95
\$50,000 under \$75,000.....	21.31	26.44	2.86	4.03	5.80	8.77	6.14	17.32	3.39	4.51	5.05	5.66
\$75,000 under \$100,000.....	30.24	33.36	4.64	5.51	9.45	12.79	8.95	21.12	4.44	5.92	6.53	7.31
\$100,000 under \$200,000.....	28.82	42.13	2.99	3.26	6.59	9.71	11.29	26.04	2.66	3.52	4.11	4.49
\$200,000 under \$500,000.....	34.78	50.55	2.96	3.43	6.35	9.78	24.16	39.59	2.15	3.38	3.43	3.62
\$500,000 under \$1,000,000.....	46.96	72.38	2.97	4.63	5.66	8.07	24.63	47.33	1.62	3.13	2.97	3.16
\$1,000,000 or more.....	21.93	34.13	1.63	2.41	2.66	2.04	18.26	74.00	0.77	0.71	1.62	1.69
<b>Taxable returns, total.....</b>	<b>6.04</b>	<b>7.96</b>	<b>0.89</b>	<b>1.26</b>	<b>2.31</b>	<b>3.10</b>	<b>2.81</b>	<b>6.17</b>	<b>1.35</b>	<b>1.02</b>	<b>2.14</b>	<b>2.34</b>
No adjusted gross income.....	98.39	98.38	27.22	22.18	39.72	15.17	66.64	80.33	20.27	3.84	36.24	35.99
\$1 under \$5,000.....	--	--	18.27	22.80	53.64	52.49	9.18	10.88	9.11	14.71	23.82	30.05
\$5,000 under \$10,000.....	20.81	24.30	5.98	7.60	16.57	21.71	14.37	20.35	8.82	11.06	14.00	14.71
\$10,000 under \$15,000.....	18.26	20.68	5.59	7.71	11.26	15.23	12.38	17.63	6.78	8.54	10.52	11.36
\$15,000 under \$20,000.....	18.32	20.91	4.85	6.79	9.90	13.71	12.07	24.05	6.23	8.69	9.57	10.72
\$20,000 under \$25,000.....	18.07	21.17	4.51	6.66	9.13	12.24	11.13	19.72	6.48	9.21	9.34	10.29
\$25,000 under \$30,000.....	16.70	19.64	4.39	6.19	9.36	10.94	11.37	22.92	6.89	9.02	9.62	10.67
\$30,000 under \$40,000.....	13.76	16.55	3.14	4.65	6.19	9.27	7.52	13.86	4.47	6.24	6.88	8.04
\$40,000 under \$50,000.....	18.94	22.54	3.64	5.34	7.45	10.77	8.41	16.26	4.75	6.55	7.16	8.09
\$50,000 under \$75,000.....	21.32	26.45	2.87	4.05	5.84	8.82	6.14	17.32	3.40	4.56	5.06	5.68
\$75,000 under \$100,000.....	30.24	33.37	4.65	5.52	9.46	13.01	8.96	21.13	4.45	5.98	6.55	7.33
\$100,000 under \$200,000.....	28.82	42.13	3.00	3.26	6.62	9.73	11.30	26.06	2.66	3.55	4.13	4.51
\$200,000 under \$500,000.....	34.79	50.56	2.96	3.43	6.36	9.94	24.18	39.72	2.15	3.40	3.44	3.63
\$500,000 under \$1,000,000.....	47.24	72.50	2.97	4.63	5.67	8.16	24.67	47.48	1.62	3.15	2.98	3.16
\$1,000,000 or more.....	21.93	34.13	1.63	2.41	2.66	2.04	18.26	74.00	0.78	0.71	1.62	1.69
<b>Nontaxable returns, total.....</b>	<b>12.89</b>	<b>15.96</b>	<b>1.85</b>	<b>2.74</b>	<b>3.49</b>	<b>4.02</b>	<b>9.16</b>	<b>36.78</b>	<b>4.16</b>	<b>2.95</b>	<b>4.43</b>	<b>4.49</b>

Footnotes at end of table.

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
 (Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets reported on Schedule D-continued											
	Short-term capital gain		Short-term capital loss		Short-term loss carryover		Short-term gain from like-kind exchanges		Short-term loss from like-kind exchanges		Long-term capital gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total.....	2.09	2.00	2.13	1.96	4.11	2.99	77.88	64.47	87.73	96.21	1.17	0.92
No adjusted gross income.....	10.48	7.52	8.68	4.79	11.11	5.91	**	**	82.14	82.18	5.66	2.10
\$1 under \$5,000.....	11.92	31.74	13.13	15.57	17.79	18.61	--	--	--	--	6.02	9.93
\$5,000 under \$10,000.....	10.73	18.48	10.76	14.09	18.80	18.17	--	--	--	--	5.65	7.84
\$10,000 under \$15,000.....	10.92	16.01	11.55	15.11	20.56	18.60	--	--	--	--	5.44	7.01
\$15,000 under \$20,000.....	11.12	18.45	11.67	15.44	23.10	20.15	--	--	**	**	5.42	7.44
\$20,000 under \$25,000.....	11.02	16.87	10.83	14.66	24.85	20.51	--	--	--	--	5.91	8.45
\$25,000 under \$30,000.....	11.57	19.59	11.23	13.71	19.08	18.55	--	--	--	--	6.16	7.63
\$30,000 under \$40,000.....	7.48	13.44	8.48	11.53	17.52	15.21	--	--	--	--	4.23	5.77
\$40,000 under \$50,000.....	8.13	12.35	8.85	10.87	19.00	15.03	--	--	**	**	4.43	6.08
\$50,000 under \$75,000.....	5.58	8.46	5.72	6.93	11.48	10.01	**	**	--	--	3.14	4.28
\$75,000 under \$100,000.....	6.77	9.85	7.08	8.89	14.22	12.60	**	**	--	--	4.18	5.68
\$100,000 under \$200,000.....	3.85	6.42	3.99	6.16	8.31	9.40	**	**	**	**	2.39	3.35
\$200,000 under \$500,000.....	2.80	5.53	2.74	4.14	5.89	6.43	83.65	98.23	--	--	1.85	3.10
\$500,000 under \$1,000,000.....	2.04	4.96	2.04	3.72	4.92	7.31	93.41	93.45	--	--	1.38	2.97
\$1,000,000 or more.....	0.88	1.36	0.92	1.43	2.36	3.07	43.17	3.59	81.29	81.24	0.65	0.70
Taxable returns, total.....	2.19	2.06	2.29	2.25	4.72	3.63	78.71	77.44	87.80	96.27	1.25	0.99
No adjusted gross income.....	26.11	18.87	22.41	9.77	33.91	12.53	**	**	--	--	19.89	3.63
\$1 under \$5,000.....	15.46	22.26	26.90	34.96	92.26	92.25	--	--	--	--	9.19	14.72
\$5,000 under \$10,000.....	14.76	21.47	18.14	33.24	38.65	38.79	--	--	--	--	8.72	11.40
\$10,000 under \$15,000.....	12.69	17.75	13.83	20.23	28.25	25.48	--	--	--	--	6.46	8.37
\$15,000 under \$20,000.....	11.81	18.91	12.72	19.38	26.38	27.36	--	--	**	**	5.91	8.33
\$20,000 under \$25,000.....	11.47	17.12	11.50	16.73	27.41	24.06	--	--	--	--	6.14	9.01
\$25,000 under \$30,000.....	12.00	21.25	11.62	15.54	21.40	21.26	--	--	--	--	6.34	8.21
\$30,000 under \$40,000.....	7.59	14.14	8.66	12.16	17.98	16.20	--	--	--	--	4.28	6.01
\$40,000 under \$50,000.....	8.20	12.84	9.01	11.36	19.28	16.19	--	--	**	**	4.47	6.19
\$50,000 under \$75,000.....	5.62	8.61	5.74	7.12	11.57	10.35	**	**	--	--	3.15	4.34
\$75,000 under \$100,000.....	6.78	10.01	7.10	9.12	14.30	13.10	**	**	--	--	4.19	5.74
\$100,000 under \$200,000.....	3.85	6.46	4.00	6.35	8.35	9.80	**	**	75.12	98.04	2.39	3.39
\$200,000 under \$500,000.....	2.81	5.56	2.74	4.21	5.90	6.56	83.65	98.23	--	--	1.85	3.13
\$500,000 under \$1,000,000.....	2.04	4.99	2.04	3.77	4.92	7.40	93.41	93.45	--	--	1.38	2.99
\$1,000,000 or more.....	0.88	1.36	0.92	1.45	2.37	3.11	43.17	3.59	81.29	81.24	0.65	0.71
Nontaxable returns, total.....	7.36	8.44	5.92	4.41	8.46	5.45	98.54	98.53	82.14	82.18	3.64	2.42

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
 (Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets reported on Schedule D--continued											
	Long-term capital loss		Long-term loss carryover		Long-term gain from like-kind exchanges		Long-term loss from like-kind exchanges		Long-term residence gain		Long-term installment gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
<b>All returns, total.....</b>	1.70	1.45	2.76	2.10	68.14	66.81	54.76	70.54	10.50	10.55	3.68	3.50
No adjusted gross income.....	6.48	2.96	8.87	4.14	80.77	59.39	99.71	99.75	37.57	27.70	15.55	11.33
\$1 under \$5,000.....	8.40	10.73	13.54	13.85	99.79	99.79	--	--	89.64	91.04	25.68	25.95
\$5,000 under \$10,000.....	8.28	9.19	11.75	11.21	93.50	93.54	82.14	82.18	49.89	57.11	13.35	17.77
\$10,000 under \$15,000.....	7.91	9.14	11.26	11.49	--	--	--	--	41.05	45.01	13.86	18.54
\$15,000 under \$20,000.....	8.09	9.68	12.84	12.37	77.75	97.57	--	--	41.38	47.43	13.88	22.18
\$20,000 under \$25,000.....	8.28	9.41	12.66	12.12	--	--	--	--	56.46	67.10	18.17	26.38
\$25,000 under \$30,000.....	8.68	9.84	13.51	13.52	--	--	--	--	57.46	56.65	16.53	21.62
\$30,000 under \$40,000.....	6.21	7.46	10.91	10.17	--	--	--	--	26.84	30.97	11.08	16.16
\$40,000 under \$50,000.....	6.55	7.74	10.27	9.91	**	**	--	--	28.93	39.80	11.61	17.07
\$50,000 under \$75,000.....	4.62	5.09	7.82	7.45	--	--	--	--	22.06	26.21	10.39	14.05
\$75,000 under \$100,000.....	5.79	6.96	9.73	9.33	**	**	81.08	91.60	44.73	53.19	14.41	20.10
\$100,000 under \$200,000.....	3.44	4.69	5.98	6.40	**	**	**	**	21.66	28.17	6.62	10.30
\$200,000 under \$500,000.....	2.46	3.62	4.48	5.63	65.84	92.72	**	**	28.40	31.60	6.73	11.06
\$500,000 under \$1,000,000.....	1.93	3.59	3.81	5.83	65.53	53.60	**	--	26.09	38.96	5.69	10.91
\$1,000,000 or more.....	0.87	1.23	1.91	2.36	25.62	39.59	49.79	63.10	12.45	19.46	2.74	2.64
<b>Taxable returns, total.....</b>	1.85	1.75	3.10	2.59	71.99	72.90	63.11	84.99	11.45	11.84	3.96	3.64
No adjusted gross income.....	24.67	5.11	25.64	6.36	**	**	--	--	35.81	39.01	38.49	20.17
\$1 under \$5,000.....	16.15	24.60	34.13	51.29	--	--	--	--	--	--	70.67	71.39
\$5,000 under \$10,000.....	13.51	18.57	23.06	24.50	--	--	--	--	99.96	99.96	24.47	25.86
\$10,000 under \$15,000.....	9.53	11.34	14.13	14.79	--	--	--	--	52.67	63.10	17.43	24.85
\$15,000 under \$20,000.....	8.91	11.10	14.40	14.84	**	**	--	--	44.77	58.75	14.49	24.17
\$20,000 under \$25,000.....	8.69	10.57	13.31	13.79	--	--	--	--	57.39	69.08	18.30	26.47
\$25,000 under \$30,000.....	8.92	10.88	14.14	14.95	--	--	--	--	57.49	56.83	16.74	22.06
\$30,000 under \$40,000.....	6.35	7.83	11.22	10.79	--	--	--	--	28.34	34.30	11.16	16.18
\$40,000 under \$50,000.....	6.63	8.13	10.51	10.45	**	**	--	--	28.95	39.83	11.66	17.18
\$50,000 under \$75,000.....	4.64	5.23	7.87	7.72	--	--	--	--	22.54	26.88	10.41	14.13
\$75,000 under \$100,000.....	5.80	7.13	9.76	9.54	--	--	81.10	91.60	44.74	53.21	14.49	20.30
\$100,000 under \$200,000.....	3.45	4.79	6.00	6.54	**	**	**	**	21.90	29.20	6.65	10.35
\$200,000 under \$500,000.....	2.46	3.67	4.48	5.71	66.11	93.93	**	**	28.46	31.90	6.74	11.10
\$500,000 under \$1,000,000.....	1.93	3.64	3.81	5.93	66.58	62.45	--	--	26.15	38.97	5.70	10.96
\$1,000,000 or more.....	0.87	1.24	1.91	2.38	25.62	39.59	49.79	63.10	12.45	19.46	2.74	2.65
<b>Nontaxable returns, total.....</b>	4.54	2.92	6.21	3.86	82.53	55.68	99.39	66.11	26.31	22.44	9.98	9.69

Footnotes at end of table.

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Schedule D gain subject to 28 percent tax rate		Sales of property other than capital assets				Total taxable IRA distributions		Pensions and annuities			
	Number of returns	Amount	Net gain		Net loss		Number of returns	Amount	Total		In adjusted gross income	
			Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
<b>All returns, total.....</b>	<b>2.03</b>	<b>1.21</b>	<b>3.67</b>	<b>4.19</b>	<b>3.69</b>	<b>3.91</b>	<b>2.14</b>	<b>3.36</b>	<b>0.97</b>	<b>1.73</b>	<b>1.00</b>	<b>1.46</b>
No adjusted gross income.....	--	--	10.73	7.39	8.88	6.18	16.03	18.09	8.59	10.42	9.15	10.64
\$1 under \$5,000.....	--	--	21.52	31.26	19.10	24.77	14.26	16.96	6.35	15.97	6.60	8.19
\$5,000 under \$10,000.....	--	--	16.00	20.43	15.87	27.37	7.86	10.90	3.50	4.53	3.54	4.32
\$10,000 under \$15,000.....	--	--	16.18	25.15	16.91	33.02	6.98	10.06	3.18	4.35	3.22	4.08
\$15,000 under \$20,000.....	--	--	14.69	20.77	21.71	29.83	7.13	11.10	3.30	4.68	3.34	4.32
\$20,000 under \$25,000.....	--	--	19.67	23.13	17.25	24.86	7.33	10.88	3.64	4.80	3.70	4.94
\$25,000 under \$30,000.....	--	--	15.43	23.47	18.74	30.58	8.02	11.81	4.09	5.82	4.16	5.79
\$30,000 under \$40,000.....	--	--	11.08	16.62	12.77	21.48	6.13	10.52	2.98	4.46	3.06	4.52
\$40,000 under \$50,000.....	--	--	12.76	17.35	15.16	23.81	6.78	10.62	3.35	6.86	3.45	5.15
\$50,000 under \$75,000.....	11.88	18.86	10.53	13.90	11.60	18.79	5.27	8.12	2.66	4.17	2.76	4.09
\$75,000 under \$100,000.....	11.15	13.94	14.31	16.54	14.18	18.19	8.84	16.01	4.29	6.92	4.56	6.46
\$100,000 under \$200,000.....	2.83	4.06	8.89	13.53	7.72	13.06	6.45	12.57	3.42	8.80	3.72	4.70
\$200,000 under \$500,000.....	2.25	3.68	6.05	13.15	5.14	8.52	6.59	10.36	3.65	5.99	4.08	6.73
\$500,000 under \$1,000,000.....	1.71	3.44	5.19	15.40	3.92	9.12	6.25	12.51	3.11	6.10	3.60	7.64
\$1,000,000 or more.....	0.82	0.77	2.35	5.22	1.69	2.88	3.64	8.19	1.64	5.59	1.86	4.39
<b>Taxable returns, total.....</b>	<b>2.03</b>	<b>1.21</b>	<b>4.14</b>	<b>4.69</b>	<b>4.22</b>	<b>5.23</b>	<b>2.29</b>	<b>3.57</b>	<b>1.06</b>	<b>1.82</b>	<b>1.09</b>	<b>1.54</b>
No adjusted gross income.....	--	--	29.29	13.34	27.10	10.22	55.58	33.89	43.89	36.80	44.78	45.45
\$1 under \$5,000.....	--	--	97.54	56.25	99.19	73.75	77.74	91.02	29.87	38.69	31.27	42.88
\$5,000 under \$10,000.....	--	--	42.92	49.64	32.22	45.91	13.57	19.97	5.59	6.73	5.61	6.78
\$10,000 under \$15,000.....	--	--	22.65	32.12	22.71	30.44	8.16	11.68	3.78	5.10	3.83	4.76
\$15,000 under \$20,000.....	--	--	18.27	27.61	23.80	32.70	7.43	11.61	3.47	4.73	3.50	4.50
\$20,000 under \$25,000.....	--	--	21.37	26.38	18.47	28.57	7.37	11.08	3.69	4.86	3.74	5.00
\$25,000 under \$30,000.....	--	--	16.00	24.52	19.19	32.98	8.09	12.13	4.13	5.87	4.20	5.82
\$30,000 under \$40,000.....	--	--	11.24	16.86	13.08	22.46	6.18	10.75	3.00	4.48	3.07	4.54
\$40,000 under \$50,000.....	--	--	12.88	17.66	15.61	25.81	6.81	10.70	3.35	6.87	3.45	5.15
\$50,000 under \$75,000.....	11.88	16.86	10.59	14.15	11.70	19.42	5.29	8.18	2.66	4.18	2.76	4.10
\$75,000 under \$100,000.....	11.15	13.94	14.32	16.56	14.22	18.96	8.84	16.02	4.29	6.92	4.56	6.47
\$100,000 under \$200,000.....	2.83	4.06	8.94	13.70	7.74	13.35	6.46	12.63	3.42	8.81	3.73	4.70
\$200,000 under \$500,000.....	2.25	3.69	6.06	13.25	5.15	8.70	6.59	10.39	3.65	5.99	4.09	6.74
\$500,000 under \$1,000,000.....	1.71	3.44	5.19	15.44	3.93	9.21	6.26	12.52	3.11	6.11	3.60	7.66
\$1,000,000 or more.....	0.82	0.77	2.35	5.22	1.69	2.89	3.64	8.19	1.64	5.59	1.86	4.40
<b>Nontaxable returns, total.....</b>	<b>14.90</b>	<b>7.88</b>	<b>8.35</b>	<b>8.59</b>	<b>7.30</b>	<b>5.73</b>	<b>6.19</b>	<b>7.88</b>	<b>2.84</b>	<b>4.64</b>	<b>2.92</b>	<b>3.80</b>

Footnotes at end of table.

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Rent				Royalty				Farm Rental			
	Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns, total.....	1.70	1.87	1.58	1.62	3.64	5.11	18.81	20.06	5.61	7.18	11.54	15.95
No adjusted gross income.....	8.75	6.37	5.87	4.57	12.69	13.06	51.66	38.07	29.98	30.38	31.75	46.19
\$1 under \$5,000.....	8.31	9.95	8.72	10.03	19.56	27.89	99.39	92.93	31.41	38.78	49.93	69.59
\$5,000 under \$10,000.....	8.02	7.78	7.52	9.57	14.80	21.89	56.94	58.97	16.48	18.18	31.91	44.77
\$10,000 under \$15,000.....	6.26	8.08	7.23	8.71	13.59	21.12	70.82	76.39	13.63	16.49	38.91	40.55
\$15,000 under \$20,000.....	6.44	9.00	7.10	8.48	15.89	29.25	57.75	62.60	19.37	23.31	55.45	56.75
\$20,000 under \$25,000.....	6.75	9.01	7.16	8.22	15.40	31.04	99.87	99.85	22.46	27.10	45.00	50.08
\$25,000 under \$30,000.....	7.33	10.04	6.63	8.16	16.26	30.10	99.77	99.68	24.27	28.09	46.09	54.36
\$30,000 under \$40,000.....	5.50	7.88	4.67	5.56	12.79	25.26	66.00	86.31	16.03	20.52	44.01	57.58
\$40,000 under \$50,000.....	5.94	8.27	5.33	5.92	13.07	24.01	59.12	76.49	19.60	25.55	38.85	52.18
\$50,000 under \$75,000.....	5.05	6.35	4.23	4.65	9.97	18.98	49.74	53.17	19.25	23.88	25.96	34.43
\$75,000 under \$100,000.....	6.97	8.30	5.92	6.03	14.32	24.50	74.39	86.64	24.60	26.94	55.98	65.66
\$100,000 under \$200,000.....	4.22	5.69	3.67	4.26	7.74	14.19	33.48	45.10	15.50	23.24	27.05	39.75
\$200,000 under \$500,000.....	3.46	4.43	3.53	4.29	5.39	15.95	21.90	33.14	17.23	37.13	22.62	55.57
\$500,000 under \$1,000,000.....	2.86	4.33	3.24	5.06	4.36	13.41	24.34	42.42	16.95	39.94	22.79	41.27
\$1,000,000 or more.....	1.44	1.95	1.79	2.77	1.88	4.14	9.53	9.13	8.58	18.29	12.20	17.54
Taxable returns, total.....	1.90	2.01	1.75	1.87	3.97	5.41	20.93	22.35	6.22	7.77	13.61	16.70
No adjusted gross income.....	22.68	6.29	35.13	12.46	33.28	29.15	29.00	20.90	81.52	86.30	79.60	84.88
\$1 under \$5,000.....	37.55	37.64	40.65	44.96	56.97	80.55	99.96	99.96	--	--	--	--
\$5,000 under \$10,000.....	12.68	15.54	14.13	18.12	29.79	43.44	--	--	26.60	29.02	44.81	48.41
\$10,000 under \$15,000.....	8.28	10.64	9.78	12.52	16.40	26.93	99.95	99.95	15.97	18.65	65.12	80.28
\$15,000 under \$20,000.....	7.09	9.87	8.01	9.95	16.37	29.73	57.76	62.62	19.80	24.00	55.45	56.75
\$20,000 under \$25,000.....	6.93	9.36	7.62	9.11	15.79	32.38	99.87	99.85	23.02	27.50	45.01	50.39
\$25,000 under \$30,000.....	7.50	10.42	6.92	8.65	16.55	30.21	99.95	99.95	24.27	28.09	46.09	54.36
\$30,000 under \$40,000.....	5.54	7.98	4.72	5.68	13.01	26.09	66.08	86.69	16.23	20.73	44.01	57.58
\$40,000 under \$50,000.....	5.98	8.37	5.38	6.06	13.40	24.94	59.20	77.92	19.70	25.75	40.95	56.77
\$50,000 under \$75,000.....	5.07	6.41	4.25	4.73	9.99	19.37	49.85	53.23	19.25	23.88	25.97	34.43
\$75,000 under \$100,000.....	6.98	8.39	5.93	6.09	14.42	25.16	74.39	86.64	24.60	26.94	55.99	65.72
\$100,000 under \$200,000.....	4.23	5.73	3.67	4.29	7.74	14.20	33.51	45.25	15.51	23.24	27.05	39.75
\$200,000 under \$500,000.....	3.46	4.44	3.54	4.33	5.40	15.99	21.91	33.38	17.24	37.15	22.64	55.57
\$500,000 under \$1,000,000.....	2.86	4.34	3.24	5.09	4.37	13.42	24.34	42.42	16.98	39.95	22.79	41.27
\$1,000,000 or more.....	1.44	1.95	1.79	2.78	1.88	4.14	9.53	9.13	8.59	18.30	12.20	17.54
Nontaxable returns, total.....	3.92	4.38	3.71	3.37	9.30	12.00	40.59	34.44	13.02	15.24	21.03	29.68

Footnotes at end of table.

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Total rental and royalty				Partnership and S Corporation				Estate and trust			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
All returns, total.....	1.55	1.75	1.64	1.73	1.87	1.21	2.55	1.68	5.76	5.44	16.49	12.46
No adjusted gross income.....	7.78	6.32	5.80	4.98	13.75	7.40	6.13	2.43	27.35	23.89	39.09	21.04
\$1 under \$5,000.....	7.66	9.39	8.85	10.22	10.93	20.78	14.43	19.34	24.92	30.68	57.10	67.51
\$5,000 under \$10,000.....	5.52	6.94	7.51	9.65	10.67	13.72	15.35	20.49	20.01	22.76	53.14	74.34
\$10,000 under \$15,000.....	5.51	6.97	7.32	8.77	10.19	14.91	13.48	17.53	25.53	31.55	80.32	91.29
\$15,000 under \$20,000.....	5.97	8.23	7.15	8.31	10.14	12.66	12.59	16.75	21.01	27.84	70.48	99.58
\$20,000 under \$25,000.....	6.36	8.62	7.18	8.19	10.46	14.42	13.24	16.15	26.43	40.00	62.99	91.14
\$25,000 under \$30,000.....	6.75	9.18	6.69	8.20	9.60	12.54	13.56	19.57	35.57	41.98	66.74	83.31
\$30,000 under \$40,000.....	5.05	7.29	4.71	5.52	7.34	10.04	9.70	12.84	22.81	31.51	46.11	59.70
\$40,000 under \$50,000.....	5.52	7.58	5.37	5.97	7.40	9.86	10.20	13.39	23.16	40.75	65.08	60.27
\$50,000 under \$75,000.....	4.62	6.07	4.20	4.61	5.29	6.74	6.96	9.00	16.57	22.74	73.19	60.48
\$75,000 under \$100,000.....	6.38	7.72	5.91	6.14	6.35	7.69	8.61	10.51	19.84	34.82	37.25	60.81
\$100,000 under \$200,000.....	3.82	5.28	4.17	5.15	3.51	3.96	4.80	6.16	10.23	20.15	38.70	42.97
\$200,000 under \$500,000.....	3.13	4.70	4.69	6.34	2.28	3.17	3.86	4.38	8.10	17.33	18.84	34.08
\$500,000 under \$1,000,000.....	2.54	4.41	4.10	6.89	1.89	2.93	3.02	3.72	6.52	16.41	14.54	10.83
\$1,000,000 or more.....	1.21	1.87	2.13	3.00	0.90	0.78	1.56	1.22	2.83	4.40	6.46	4.25
Taxable returns, total.....	1.73	1.88	1.83	2.00	1.97	1.22	2.91	2.34	6.18	5.61	19.20	15.60
No adjusted gross income.....	21.51	7.96	35.21	14.81	25.75	7.50	22.06	7.96	46.45	20.08	24.51	12.17
\$1 under \$5,000.....	31.47	37.48	37.79	43.49	22.98	28.76	59.83	38.43	33.75	38.97	--	--
\$5,000 under \$10,000.....	11.13	13.24	14.24	17.36	14.73	19.29	28.94	34.96	23.49	26.46	70.75	98.71
\$10,000 under \$15,000.....	7.08	8.89	9.92	12.70	12.62	16.82	18.86	24.38	33.40	37.19	80.43	92.34
\$15,000 under \$20,000.....	6.49	8.88	8.07	9.93	11.95	15.42	15.86	24.78	23.10	28.89	70.58	99.68
\$20,000 under \$25,000.....	6.49	8.90	7.63	9.07	11.37	16.65	14.82	20.56	27.47	40.47	81.63	96.20
\$25,000 under \$30,000.....	6.88	9.46	6.98	8.59	9.83	12.96	14.22	22.11	36.30	42.32	66.76	83.33
\$30,000 under \$40,000.....	5.10	7.37	4.76	5.63	7.44	10.23	10.00	14.30	22.84	31.53	46.48	61.14
\$40,000 under \$50,000.....	5.56	7.68	5.43	6.11	7.53	10.06	10.31	14.27	23.38	41.70	65.11	60.29
\$50,000 under \$75,000.....	4.62	6.13	4.23	4.67	5.31	6.74	7.03	9.26	16.66	22.87	74.43	71.94
\$75,000 under \$100,000.....	6.40	7.81	5.92	6.18	6.36	7.72	8.66	10.96	19.93	35.01	37.44	61.23
\$100,000 under \$200,000.....	3.84	5.31	4.17	5.18	3.52	3.96	4.82	6.40	10.30	20.20	38.74	43.22
\$200,000 under \$500,000.....	3.13	4.71	4.70	6.44	2.28	3.17	3.87	4.55	8.12	17.37	18.93	35.37
\$500,000 under \$1,000,000.....	2.54	4.43	4.11	6.98	1.89	2.93	3.03	3.84	6.53	16.42	14.58	17.34
\$1,000,000 or more.....	1.21	1.87	2.13	3.03	0.90	0.78	1.56	1.23	2.83	4.42	6.49	4.29
Nontaxable returns, total.....	3.65	4.16	3.72	3.54	6.29	7.85	5.10	2.46	16.08	18.97	32.19	19.52

Footnotes at end of table.



**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Farm				Unemployment compensation		Social Security benefits				Foreign earned income exclusion	
	Net income		Net loss				Total		In adjusted gross income			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
All returns, total.....	3.28	4.44	2.45	3.14	1.53	2.13	1.30	1.46	1.72	1.99	6.04	5.49
No adjusted gross income.....	12.41	13.83	5.52	5.91	17.14	19.64	13.03	13.77	58.07	65.28	13.63	14.24
\$1 under \$5,000.....	15.28	21.01	12.67	18.47	8.95	10.45	5.68	6.54	49.69	50.99	12.88	14.25
\$5,000 under \$10,000.....	12.22	20.05	11.64	15.28	4.22	5.49	4.06	4.41	31.08	32.12	24.76	28.05
\$10,000 under \$15,000.....	12.81	18.64	10.96	15.37	4.32	5.98	4.06	4.53	32.23	38.85	29.67	26.15
\$15,000 under \$20,000.....	14.22	20.80	12.29	18.93	4.81	6.48	4.78	5.28	21.14	30.30	35.25	29.90
\$20,000 under \$25,000.....	14.10	20.41	11.23	13.36	4.97	6.65	4.96	5.57	7.81	11.37	41.95	45.29
\$25,000 under \$30,000.....	13.82	18.54	13.67	16.41	5.99	7.91	5.10	5.73	5.69	7.15	31.09	31.88
\$30,000 under \$40,000.....	10.68	16.31	9.29	12.96	4.49	6.09	3.80	4.48	3.80	4.52	38.63	33.13
\$40,000 under \$50,000.....	11.45	14.14	10.67	12.21	5.14	7.12	4.39	5.05	4.39	4.97	24.48	24.74
\$50,000 under \$75,000.....	11.33	15.01	9.72	13.29	4.81	6.63	3.69	4.23	3.69	4.22	20.96	19.43
\$75,000 under \$100,000.....	18.67	16.41	14.81	13.36	9.71	13.78	6.17	6.98	6.17	6.98	22.19	22.77
\$100,000 under \$200,000.....	12.28	14.58	10.22	12.20	11.83	14.28	4.19	4.61	4.19	4.61	17.35	16.32
\$200,000 under \$500,000.....	12.08	13.64	8.71	8.84	16.89	22.23	3.96	4.44	3.96	4.44	13.75	14.51
\$500,000 under \$1,000,000.....	11.70	16.08	7.84	11.14	21.99	28.63	3.95	4.52	3.95	4.52	18.72	19.64
\$1,000,000 or more.....	5.69	4.85	3.47	3.65	13.59	16.12	2.05	2.30	2.05	2.30	8.65	9.03
Taxable returns, total.....	4.05	4.97	3.13	3.89	1.77	2.45	1.45	1.62	1.73	2.00	10.24	7.54
No adjusted gross income.....	55.50	30.76	27.42	31.23	--	--	50.15	30.47	51.73	56.55	--	--
\$1 under \$5,000.....	34.74	53.36	69.35	73.59	52.52	83.69	23.59	27.62	--	--	77.56	70.65
\$5,000 under \$10,000.....	27.54	40.47	39.03	37.28	6.62	8.77	6.83	7.31	44.87	46.40	50.62	53.03
\$10,000 under \$15,000.....	18.02	26.48	14.73	19.60	5.74	7.76	4.75	5.29	35.11	41.12	44.20	37.61
\$15,000 under \$20,000.....	17.72	26.89	13.93	22.32	5.66	7.77	5.00	5.53	21.52	31.28	40.33	35.22
\$20,000 under \$25,000.....	15.14	22.84	11.50	13.97	5.09	6.83	5.04	5.67	7.94	11.75	46.20	46.05
\$25,000 under \$30,000.....	14.32	19.35	13.81	16.68	6.07	8.05	5.19	5.84	5.78	7.30	35.23	37.55
\$30,000 under \$40,000.....	10.77	16.46	9.39	11.44	4.51	6.08	3.83	4.51	3.83	4.54	39.81	36.79
\$40,000 under \$50,000.....	11.47	14.17	10.68	12.28	5.15	7.12	4.40	5.07	4.40	4.98	25.05	25.54
\$50,000 under \$75,000.....	11.33	15.01	9.74	13.46	4.82	6.64	3.70	4.24	3.70	4.23	21.40	19.84
\$75,000 under \$100,000.....	18.67	16.41	14.82	13.42	9.71	13.78	6.18	6.98	6.18	6.98	23.15	23.92
\$100,000 under \$200,000.....	12.29	14.59	10.22	12.23	11.83	14.28	4.20	4.63	4.20	4.63	17.42	16.34
\$200,000 under \$500,000.....	12.07	13.65	8.72	8.91	16.90	22.24	3.97	4.44	3.97	4.44	13.79	14.55
\$500,000 under \$1,000,000.....	11.71	16.09	7.86	11.26	21.99	28.63	3.96	4.53	3.96	4.53	18.88	19.80
\$1,000,000 or more.....	5.69	4.85	3.47	3.66	13.64	16.17	2.05	2.31	2.05	2.31	8.66	9.04
Nontaxable returns, total.....	7.52	10.29	5.35	5.86	3.40	4.56	3.16	3.54	14.35	17.79	7.95	8.50

Footnotes at end of table.

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Other income				Net operating loss		Statutory adjustments					
	Net income		Net loss		loss		Total		Primary IRA payments		Secondary IRA payments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)
<b>All returns, total.....</b>	<b>1.87</b>	<b>2.87</b>	<b>10.49</b>	<b>7.05</b>	<b>4.55</b>	<b>1.57</b>	<b>0.78</b>	<b>1.30</b>	<b>2.30</b>	<b>2.39</b>	<b>2.98</b>	<b>3.18</b>
No adjusted gross income.....	10.28	9.27	23.08	7.82	4.85	1.48	5.84	8.50	25.74	28.12	18.96	19.72
\$1 under \$5,000.....	6.54	8.12	39.36	42.92	17.88	22.11	3.96	7.21	18.45	17.99	54.19	49.88
\$5,000 under \$10,000.....	6.75	8.54	49.52	44.31	22.16	31.33	3.11	5.64	12.45	13.84	21.53	22.68
\$10,000 under \$15,000.....	7.15	11.05	48.89	76.35	29.19	26.03	3.39	5.60	10.12	10.20	17.57	20.04
\$15,000 under \$20,000.....	7.34	11.25	46.69	57.10	31.56	27.38	3.45	5.31	8.14	8.64	13.07	14.67
\$20,000 under \$25,000.....	8.15	14.95	68.65	52.48	42.60	51.65	3.78	5.48	7.00	7.38	11.37	11.78
\$25,000 under \$30,000.....	8.53	14.39	47.04	64.90	37.62	34.77	3.80	4.99	7.29	7.69	10.85	11.77
\$30,000 under \$40,000.....	5.90	9.58	32.40	58.42	40.91	30.34	2.73	4.15	5.43	5.90	6.99	7.72
\$40,000 under \$50,000.....	6.64	11.66	36.50	55.47	38.38	30.80	3.16	4.93	6.53	7.04	7.53	8.33
\$50,000 under \$75,000.....	5.02	9.48	30.77	31.31	30.20	27.39	2.62	4.39	6.80	6.91	8.18	8.63
\$75,000 under \$100,000.....	6.97	19.26	46.88	38.63	31.87	60.10	3.97	5.82	9.07	9.31	10.37	11.34
\$100,000 under \$200,000.....	4.85	8.43	18.11	31.77	24.20	19.95	2.46	3.39	5.83	5.95	6.25	6.75
\$200,000 under \$500,000.....	3.70	8.75	15.83	19.97	19.80	13.25	2.17	3.20	5.44	5.51	5.80	6.40
\$500,000 under \$1,000,000.....	2.87	11.89	13.37	17.41	16.46	50.88	2.08	4.02	5.17	5.24	5.71	6.31
\$1,000,000 or more.....	1.31	2.54	5.68	6.49	7.03	3.55	1.07	2.84	3.06	3.09	3.64	4.14
<b>Taxable returns, total.....</b>	<b>2.05</b>	<b>3.10</b>	<b>12.24</b>	<b>12.27</b>	<b>12.10</b>	<b>4.45</b>	<b>0.96</b>	<b>1.39</b>	<b>2.38</b>	<b>2.48</b>	<b>3.09</b>	<b>3.29</b>
No adjusted gross income.....	30.52	17.11	65.08	23.12	17.14	2.58	22.52	18.79	53.74	55.93	46.08	41.40
\$1 under \$5,000.....	9.75	11.02	77.74	98.49	64.95	72.91	14.10	23.06	32.28	31.96	98.54	98.53
\$5,000 under \$10,000.....	10.58	12.75	72.74	76.56	40.04	36.72	5.59	9.38	17.00	19.16	98.77	98.76
\$10,000 under \$15,000.....	8.87	14.35	65.60	96.49	34.25	40.21	4.92	8.14	11.60	11.63	23.97	27.59
\$15,000 under \$20,000.....	8.17	12.99	51.26	60.34	43.76	34.82	4.19	6.39	8.63	9.13	15.77	17.77
\$20,000 under \$25,000.....	8.47	16.08	80.45	60.05	52.97	39.21	3.93	5.59	7.08	7.44	11.67	11.99
\$25,000 under \$30,000.....	8.73	15.02	50.08	83.75	45.06	46.05	3.88	5.11	7.34	7.76	11.11	12.00
\$30,000 under \$40,000.....	5.95	9.47	32.42	58.79	44.24	36.54	2.76	4.21	5.45	5.90	7.03	7.76
\$40,000 under \$50,000.....	6.69	11.46	37.48	56.34	42.07	34.21	3.18	4.97	6.55	7.07	7.55	8.37
\$50,000 under \$75,000.....	5.04	9.57	29.61	31.51	30.60	29.56	2.63	4.42	6.82	6.92	8.20	8.66
\$75,000 under \$100,000.....	6.99	19.33	47.09	40.03	35.06	68.63	3.98	5.83	9.08	9.32	10.38	11.35
\$100,000 under \$200,000.....	4.85	8.45	18.12	32.42	24.77	20.63	2.46	3.39	5.83	5.95	6.25	6.75
\$200,000 under \$500,000.....	3.71	8.80	15.87	20.36	20.31	14.30	2.17	3.20	5.44	5.51	5.80	6.40
\$500,000 under \$1,000,000.....	2.88	11.92	13.41	17.58	17.04	52.29	2.08	4.03	5.17	5.25	5.71	6.31
\$1,000,000 or more.....	1.31	2.54	5.69	6.59	7.20	3.63	1.07	2.85	3.06	3.09	3.65	4.14
<b>Nontaxable returns, total.....</b>	<b>4.71</b>	<b>6.40</b>	<b>20.33</b>	<b>8.07</b>	<b>4.87</b>	<b>1.68</b>	<b>1.91</b>	<b>3.45</b>	<b>9.08</b>	<b>9.31</b>	<b>10.66</b>	<b>11.58</b>

Footnotes at end of table

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Statutory adjustments											
	Deduction for self-employment tax		Payments to a Keogh plan		Forfeited interest penalty		Alimony paid		Self-employed health insurance deduction		Other adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
<b>All returns, total.....</b>	<b>0.75</b>	<b>1.15</b>	<b>3.10</b>	<b>2.52</b>	<b>4.97</b>	<b>9.81</b>	<b>5.38</b>	<b>5.27</b>	<b>1.90</b>	<b>2.29</b>	<b>15.94</b>	<b>21.45</b>
No adjusted gross income.....	6.45	7.77	42.71	31.97	23.10	66.30	25.86	19.57	10.66	11.64	69.60	79.62
\$1 under \$5,000.....	4.07	4.93	53.93	62.82	20.74	27.30	64.85	63.44	14.25	17.49	99.80	99.90
\$5,000 under \$10,000.....	3.19	3.92	65.28	72.36	15.62	30.02	24.22	26.71	8.45	12.61	70.72	99.28
\$10,000 under \$15,000.....	3.55	4.47	30.72	29.83	18.35	26.29	27.16	30.99	7.36	9.97	72.51	74.06
\$15,000 under \$20,000.....	3.68	4.86	25.62	25.62	14.54	30.53	22.23	23.11	7.76	8.71	79.36	72.64
\$20,000 under \$25,000.....	4.22	6.06	25.95	27.49	17.39	40.04	24.68	30.65	8.10	10.05	55.39	72.04
\$25,000 under \$30,000.....	4.23	5.62	25.47	30.84	22.40	27.05	26.28	25.95	7.75	9.29	48.59	72.06
\$30,000 under \$40,000.....	3.07	4.23	13.90	17.17	14.73	23.04	16.18	18.46	6.23	8.52	59.16	77.88
\$40,000 under \$50,000.....	3.52	4.84	13.57	15.71	16.06	21.36	19.08	21.51	6.66	8.00	62.07	80.56
\$50,000 under \$75,000.....	2.83	3.75	8.07	9.14	13.48	24.35	12.57	15.78	5.44	6.90	26.54	39.46
\$75,000 under \$100,000.....	4.45	4.74	8.93	8.72	20.44	35.94	16.67	20.25	6.99	8.50	60.98	73.31
\$100,000 under \$200,000.....	2.69	2.94	4.42	4.85	20.47	29.69	10.58	11.98	3.95	5.23	34.83	48.45
\$200,000 under \$500,000.....	2.63	3.04	3.86	4.13	16.19	22.14	8.77	9.30	3.34	4.38	30.04	39.70
\$500,000 under \$1,000,000.....	2.87	3.76	4.26	4.91	15.49	24.06	6.86	8.79	3.44	4.21	31.30	52.54
\$1,000,000 or more.....	1.65	2.45	2.66	4.05	7.89	13.74	3.35	4.64	1.71	3.20	28.22	47.09
<b>Taxable returns, total.....</b>	<b>0.97</b>	<b>1.29</b>	<b>3.12</b>	<b>2.54</b>	<b>5.66</b>	<b>11.17</b>	<b>5.62</b>	<b>5.51</b>	<b>2.10</b>	<b>2.49</b>	<b>16.94</b>	<b>22.48</b>
No adjusted gross income.....	25.02	29.49	45.28	66.24	56.72	48.75	36.74	14.65	39.13	30.47	--	--
\$1 under \$5,000.....	15.84	20.36	--	--	57.10	77.47	--	--	78.95	72.05	82.14	82.18
\$5,000 under \$10,000.....	5.84	7.24	82.14	82.18	28.26	47.36	36.91	38.31	15.60	17.17	70.72	99.28
\$10,000 under \$15,000.....	5.42	6.98	35.66	35.88	19.66	36.29	30.23	33.90	10.72	16.28	77.40	74.07
\$15,000 under \$20,000.....	4.67	6.30	25.69	28.88	17.25	34.34	24.44	24.95	9.90	10.95	--	--
\$20,000 under \$25,000.....	4.45	6.48	29.10	32.88	17.83	40.54	26.15	32.90	8.54	10.90	66.53	95.31
\$25,000 under \$30,000.....	4.32	5.82	25.51	30.91	23.22	27.76	26.57	26.89	7.96	9.54	52.93	73.32
\$30,000 under \$40,000.....	3.10	4.30	14.22	17.53	14.93	23.55	16.46	18.84	6.36	8.75	59.16	77.88
\$40,000 under \$50,000.....	3.55	4.90	13.62	15.81	16.07	21.38	19.09	21.60	6.73	8.08	62.07	80.56
\$50,000 under \$75,000.....	2.84	3.77	8.11	9.22	13.51	24.37	12.59	16.01	5.48	6.94	26.54	39.46
\$75,000 under \$100,000.....	4.46	4.75	8.93	8.72	20.45	35.96	16.70	20.32	7.00	8.52	63.81	73.37
\$100,000 under \$200,000.....	2.69	2.95	4.42	4.85	20.48	29.75	10.58	11.99	3.95	5.23	34.83	48.45
\$200,000 under \$500,000.....	2.64	3.04	3.87	4.13	16.23	22.24	8.79	9.33	3.35	4.38	30.09	39.80
\$500,000 under \$1,000,000.....	2.88	3.77	4.26	4.91	15.51	24.08	6.87	8.81	3.44	4.21	31.30	52.54
\$1,000,000 or more.....	1.65	2.45	2.66	4.05	7.91	13.76	3.35	4.65	1.71	3.20	28.22	47.09
<b>Nontaxable returns, total.....</b>	<b>1.95</b>	<b>2.68</b>	<b>23.49</b>	<b>17.29</b>	<b>10.37</b>	<b>20.56</b>	<b>18.41</b>	<b>16.89</b>	<b>4.90</b>	<b>6.12</b>	<b>47.15</b>	<b>55.43</b>

Footnotes at end of table.

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Basic standard deduction		Additional standard deduction		Total itemized deductions		Exemptions		Taxable income		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)
All returns, total.....	0.24	0.32	1.41	1.48	0.58	0.59	0.29	0.30	0.25	0.23	0.26	0.25
No adjusted gross income.....	--	--	--	--	--	--	2.91	2.90	--	--	38.74	93.55
\$1 under \$5,000.....	1.40	1.57	5.19	5.28	9.50	10.40	2.24	2.24	3.10	4.19	3.13	4.38
\$5,000 under \$10,000.....	1.42	1.41	3.27	3.35	5.83	7.17	1.65	1.65	2.09	2.53	2.09	2.54
\$10,000 under \$15,000.....	1.54	1.52	3.29	3.43	4.85	5.50	1.64	1.63	1.72	2.07	1.72	2.08
\$15,000 under \$20,000.....	1.74	1.72	4.04	4.22	3.96	4.65	1.77	1.77	1.65	1.92	1.65	1.92
\$20,000 under \$25,000.....	1.99	1.97	4.84	5.11	3.83	4.21	1.96	1.96	1.77	1.98	1.77	1.98
\$25,000 under \$30,000.....	2.41	2.38	6.41	6.79	3.44	3.88	2.18	2.18	1.98	2.14	1.98	2.15
\$30,000 under \$40,000.....	1.64	1.68	5.32	5.63	2.20	2.40	1.45	1.44	1.15	1.22	1.15	1.27
\$40,000 under \$50,000.....	2.47	2.50	6.45	6.93	2.11	2.28	1.72	1.72	1.47	1.51	1.47	1.57
\$50,000 under \$75,000.....	2.79	2.81	6.17	6.45	1.40	1.68	1.34	1.34	1.15	1.14	1.15	1.17
\$75,000 under \$100,000.....	6.71	6.81	12.97	13.66	2.05	2.29	2.14	2.14	1.90	1.93	1.90	1.97
\$100,000 under \$200,000.....	7.39	7.66	10.76	11.05	1.67	1.73	1.82	1.88	1.61	1.41	1.61	1.38
\$200,000 under \$500,000.....	12.96	10.15	14.06	14.82	1.52	1.65	1.74	3.92	1.60	1.38	1.60	1.38
\$500,000 under \$1,000,000.....	5.76	5.83	12.37	12.99	1.16	1.60	1.32	38.48	1.08	1.11	1.08	1.12
\$1,000,000 or more.....	3.28	3.33	6.88	7.18	0.59	0.58	0.71	26.38	0.55	0.33	0.54	0.33
Taxable returns, total.....	0.50	0.54	1.68	1.76	0.60	0.56	0.38	0.38	0.27	0.23	0.27	0.26
No adjusted gross income.....	--	--	--	--	--	--	20.13	20.18	--	--	45.78	94.58
\$1 under \$5,000.....	3.14	3.98	49.98	49.98	43.27	63.01	34.62	34.42	3.14	4.19	3.13	4.38
\$5,000 under \$10,000.....	2.15	2.16	5.28	5.33	12.72	13.28	2.45	2.45	2.12	2.55	2.12	2.55
\$10,000 under \$15,000.....	2.05	2.05	3.82	3.98	7.06	7.27	2.06	2.06	1.97	2.24	1.97	2.24
\$15,000 under \$20,000.....	1.97	1.96	4.06	4.24	4.86	5.01	1.96	1.95	1.82	2.02	1.82	2.02
\$20,000 under \$25,000.....	2.01	1.99	4.85	5.12	4.12	4.26	1.98	1.98	1.79	1.98	1.79	1.98
\$25,000 under \$30,000.....	2.41	2.39	6.41	6.79	3.56	3.70	2.20	2.20	1.98	2.15	1.98	2.16
\$30,000 under \$40,000.....	1.64	1.68	5.32	5.63	2.22	2.36	1.45	1.45	1.15	1.22	1.15	1.27
\$40,000 under \$50,000.....	2.47	2.50	6.45	6.93	2.12	2.29	1.72	1.72	1.47	1.51	1.47	1.57
\$50,000 under \$75,000.....	2.79	2.81	6.17	6.45	1.40	1.51	1.35	1.35	1.15	1.14	1.15	1.17
\$75,000 under \$100,000.....	6.71	6.81	12.97	13.66	2.05	2.30	2.14	2.14	1.90	1.93	1.90	1.97
\$100,000 under \$200,000.....	7.39	7.66	10.76	11.05	1.67	1.74	1.82	1.88	1.61	1.41	1.61	1.38
\$200,000 under \$500,000.....	12.97	10.15	14.06	14.82	1.52	1.66	1.74	3.92	1.60	1.38	1.60	1.38
\$500,000 under \$1,000,000.....	5.76	5.83	12.37	12.99	1.16	1.62	1.32	39.07	1.08	1.11	1.08	1.12
\$1,000,000 or more.....	3.28	3.33	6.88	7.18	0.59	0.58	0.71	27.07	0.55	0.33	0.55	0.33
Nontaxable returns, total.....	0.98	0.97	2.89	2.99	3.12	4.54	1.05	1.05	2.62	3.43	2.64	3.43

\*\* CV's not available because data combined to avoid disclosure of information for specific taxpayers.

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

**Table 1.5--Form 1040EZ Returns: Sources of Income and Tax Items, by Size of Adjusted Gross Income**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income	Salaries and wages		Taxable interest		Standard deduction		Exemptions	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns, total.....</b>	<b>18,965,496</b>	<b>215,231,308</b>	<b>18,919,545</b>	<b>214,799,266</b>	<b>6,020,181</b>	<b>432,043</b>	<b>18,965,496</b>	<b>62,352,895</b>	<b>13,459,474</b>	<b>30,936,476</b>
Under \$5,000.....	6,506,609	16,367,209	6,460,658	16,256,319	1,688,707	110,890	6,506,609	17,516,138	2,307,895	5,298,000
\$5,000 under \$10,000.....	4,109,255	30,003,401	4,109,255	29,923,223	1,171,017	80,179	4,109,255	14,785,300	2,970,437	6,827,194
\$10,000 under \$15,000.....	2,743,740	33,750,071	2,743,740	33,703,915	725,014	46,156	2,743,740	9,873,455	2,590,568	5,955,366
\$15,000 under \$20,000.....	2,015,473	34,877,694	2,015,473	34,826,962	707,926	50,732	2,015,473	7,253,566	2,000,156	4,598,756
\$20,000 under \$25,000.....	1,487,332	33,278,762	1,487,332	33,225,850	651,763	52,912	1,487,332	5,354,394	1,487,332	3,420,863
\$25,000 under \$30,000.....	1,041,809	28,307,195	1,041,809	28,270,622	485,044	36,572	1,041,809	3,749,444	1,041,809	2,395,360
\$30,000 under \$40,000.....	834,337	28,428,021	834,337	28,390,376	457,217	37,645	834,337	3,003,615	834,337	1,918,976
\$40,000 or more.....	226,940	10,218,956	226,940	10,201,999	133,494	16,957	226,940	816,983	226,940	521,962
<b>Taxable returns, total.....</b>	<b>13,570,935</b>	<b>201,161,053</b>	<b>13,570,935</b>	<b>200,762,803</b>	<b>5,378,389</b>	<b>398,250</b>	<b>13,570,935</b>	<b>47,515,927</b>	<b>10,598,919</b>	<b>24,367,357</b>
Under \$5,000.....	1,664,708	5,322,553	1,664,708	5,242,347	1,133,713	80,206	1,664,708	4,668,747	--	--
\$5,000 under \$10,000.....	3,556,595	26,977,801	3,556,595	26,900,732	1,084,219	77,069	3,556,595	12,795,722	2,417,777	5,556,075
\$10,000 under \$15,000.....	2,743,740	33,750,071	2,743,740	33,703,915	725,014	46,156	2,743,740	9,873,455	2,590,568	5,955,366
\$15,000 under \$20,000.....	2,015,473	34,877,694	2,015,473	34,826,962	707,926	50,732	2,015,473	7,253,566	2,000,156	4,598,756
\$20,000 under \$25,000.....	1,487,332	33,278,762	1,487,332	33,225,850	651,763	52,912	1,487,332	5,354,394	1,487,332	3,420,863
\$25,000 under \$30,000.....	1,041,809	28,307,195	1,041,809	28,270,622	485,044	36,572	1,041,809	3,749,444	1,041,809	2,395,360
\$30,000 under \$40,000.....	834,337	28,428,021	834,337	28,390,376	457,217	37,645	834,337	3,003,615	834,337	1,918,976
\$40,000 or more.....	226,940	10,218,956	226,940	10,201,999	133,494	16,957	226,940	816,983	226,940	521,962
<b>Nontaxable returns, total.....</b>	<b>5,394,561</b>	<b>14,070,256</b>	<b>5,348,610</b>	<b>14,036,463</b>	<b>641,792</b>	<b>33,793</b>	<b>5,394,561</b>	<b>14,836,969</b>	<b>2,860,555</b>	<b>6,569,119</b>

Size of adjusted gross income	Taxable income		Total tax liability		Income tax withheld		Overpayment refunded		Tax due at time of filing	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>All returns, total.....</b>	<b>13,642,415</b>	<b>129,277,918</b>	<b>13,570,935</b>	<b>20,711,871</b>	<b>18,578,991</b>	<b>25,891,226</b>	<b>16,907,406</b>	<b>5,673,707</b>	<b>1,799,229</b>	<b>494,353</b>
Under \$5,000.....	1,731,083	653,933	1,664,708	98,349	6,181,373	1,060,808	6,084,364	967,866	178,701	5,407
\$5,000 under \$10,000.....	3,561,701	8,626,024	3,556,595	1,294,411	4,068,410	2,561,159	3,710,768	1,323,840	383,170	57,091
\$10,000 under \$15,000.....	2,743,740	17,921,250	2,743,740	2,688,507	2,733,529	3,553,649	2,447,367	929,364	296,373	64,221
\$15,000 under \$20,000.....	2,015,473	23,025,373	2,015,473	3,453,875	2,010,368	4,070,795	1,704,024	690,785	311,450	73,865
\$20,000 under \$25,000.....	1,487,332	24,503,506	1,487,332	3,675,607	1,487,332	4,193,034	1,283,102	565,615	204,229	48,188
\$25,000 under \$30,000.....	1,041,809	22,162,391	1,041,809	3,391,937	1,036,704	3,915,947	893,503	607,383	148,307	83,373
\$30,000 under \$40,000.....	834,337	23,505,430	834,337	4,255,442	834,337	4,667,644	637,434	495,793	196,904	83,591
\$40,000 or more.....	226,940	8,880,011	226,940	1,853,744	226,940	1,868,188	146,843	93,062	80,096	78,618
<b>Taxable returns, total.....</b>	<b>13,570,935</b>	<b>129,277,769</b>	<b>13,570,935</b>	<b>20,711,871</b>	<b>13,438,186</b>	<b>24,980,909</b>	<b>11,766,600</b>	<b>4,763,390</b>	<b>1,799,229</b>	<b>494,353</b>
Under \$5,000.....	1,664,708	653,806	1,664,708	98,349	1,577,911	360,691	1,480,902	267,748	178,701	5,407
\$5,000 under \$10,000.....	3,556,595	8,626,004	3,556,595	1,294,411	3,531,066	2,350,960	3,173,425	1,113,640	383,170	57,091
\$10,000 under \$15,000.....	2,743,740	17,921,250	2,743,740	2,688,507	2,733,529	3,553,649	2,447,367	929,364	296,373	64,221
\$15,000 under \$20,000.....	2,015,473	23,025,373	2,015,473	3,453,875	2,010,368	4,070,795	1,704,024	690,785	311,450	73,865
\$20,000 under \$25,000.....	1,487,332	24,503,506	1,487,332	3,675,607	1,487,332	4,193,034	1,283,102	565,615	204,229	48,188
\$25,000 under \$30,000.....	1,041,809	22,162,391	1,041,809	3,391,937	1,036,704	3,915,947	893,503	607,383	148,307	83,373
\$30,000 under \$40,000.....	834,337	23,505,430	834,337	4,255,442	834,337	4,667,644	637,434	495,793	196,904	83,591
\$40,000 or more.....	226,940	8,880,011	226,940	1,853,744	226,940	1,868,188	146,843	93,062	80,096	78,618
<b>Nontaxable returns, total.....</b>	<b>71,480</b>	<b>148</b>	<b>--</b>	<b>--</b>	<b>5,140,805</b>	<b>910,317</b>	<b>5,140,805</b>	<b>910,317</b>	<b>--</b>	<b>--</b>

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

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

**Table 1.6—Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income**

(All figures are estimates based on sample—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns, total.....</b>	<b>28,768,327</b>	<b>525,462,091</b>	<b>25,801,817</b>	<b>466,040,320</b>	<b>11,088,521</b>	<b>13,175,613</b>	<b>148,033</b>	<b>238,949</b>	<b>2,206,652</b>	<b>1,653,802</b>
Under \$5,000.....	3,571,343	9,302,456	2,910,148	7,438,982	1,164,492	884,017	24,267	11,469	281,718	173,499
\$5,000 under \$10,000.....	5,183,588	39,595,160	4,358,372	30,143,115	1,435,921	2,317,171	*7,913	*4,196	270,790	214,031
\$10,000 under \$15,000.....	5,229,823	65,216,595	4,526,685	52,408,113	1,652,505	2,943,417	37,928	63,075	346,642	326,436
\$15,000 under \$20,000.....	4,297,655	74,764,796	3,915,093	64,023,487	1,549,034	2,342,907	*12,488	*19,368	278,334	249,367
\$20,000 under \$25,000.....	3,294,274	73,614,048	3,088,321	65,706,902	1,301,075	1,323,108	*27,337	*98,098	197,786	203,532
\$25,000 under \$30,000.....	2,041,975	55,981,923	1,958,551	51,246,388	971,320	949,465	*4,446	*8,958	224,860	174,494
\$30,000 under \$40,000.....	2,913,909	100,594,543	2,866,513	94,900,509	1,544,570	1,072,994	*14,486	*10,253	297,312	112,552
\$40,000 or more.....	2,235,760	106,392,570	2,178,134	100,172,824	1,469,603	1,342,534	*19,168	*23,532	309,208	199,891
<b>Taxable returns, total.....</b>	<b>17,904,317</b>	<b>430,900,597</b>	<b>15,855,124</b>	<b>381,242,087</b>	<b>9,086,910</b>	<b>11,294,362</b>	<b>118,866</b>	<b>207,770</b>	<b>1,904,412</b>	<b>1,453,475</b>
Under \$5,000.....	656,879	1,417,979	374,975	905,486	595,311	417,537	*11,776	*7,138	164,122	87,984
\$5,000 under \$10,000.....	1,552,162	12,363,313	1,151,581	7,718,481	710,115	1,254,136	*4,577	*1,566	149,172	130,593
\$10,000 under \$15,000.....	2,251,726	28,598,675	1,658,644	18,497,594	1,184,673	2,634,169	*27,924	*39,177	300,291	298,053
\$15,000 under \$20,000.....	3,054,345	54,018,518	2,675,117	44,127,935	1,320,247	2,301,356	*9,153	*19,048	261,660	248,376
\$20,000 under \$25,000.....	3,207,566	71,795,543	3,001,613	63,916,026	1,291,070	1,322,171	*27,337	*98,098	197,786	203,532
\$25,000 under \$30,000.....	2,031,970	55,721,456	1,948,546	51,003,232	971,320	949,465	*4,446	*8,958	224,860	174,494
\$30,000 under \$40,000.....	2,913,909	100,594,543	2,866,513	94,900,509	1,544,570	1,072,994	*14,486	*10,253	297,312	112,552
\$40,000 or more.....	2,235,760	106,392,570	2,178,134	100,172,824	1,469,603	1,342,534	*19,168	*23,532	309,208	199,891
<b>Nontaxable returns, total.....</b>	<b>10,864,010</b>	<b>94,561,494</b>	<b>9,946,694</b>	<b>84,798,233</b>	<b>2,001,611</b>	<b>1,881,251</b>	<b>29,167</b>	<b>31,179</b>	<b>302,240</b>	<b>200,326</b>

Size of adjusted gross income	IRA distributions				Pensions and annuities				Social Security benefits	
	Total		In AGI		Total		In AGI		Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>All returns, total.....</b>	<b>749,918</b>	<b>3,917,825</b>	<b>612,605</b>	<b>1,930,517</b>	<b>3,734,051</b>	<b>34,109,646</b>	<b>3,622,566</b>	<b>31,370,718</b>	<b>2,071,978</b>	<b>19,016,067</b>
Under \$5,000.....	24,976	34,629	*21,642	*32,962	201,011	607,634	176,077	392,456	239,826	1,875,656
\$5,000 under \$10,000.....	125,872	333,188	116,190	299,701	794,353	4,025,898	793,111	3,885,801	504,788	4,484,613
\$10,000 under \$15,000.....	144,103	451,066	125,534	356,952	887,120	7,292,232	872,538	6,897,017	462,091	4,565,932
\$15,000 under \$20,000.....	104,873	505,562	100,294	371,781	640,395	6,230,057	629,471	5,980,992	275,653	2,669,928
\$20,000 under \$25,000.....	123,727	540,424	93,962	256,933	410,467	4,875,774	392,477	4,709,451	175,221	1,728,580
\$25,000 under \$30,000.....	65,714	208,708	53,019	191,807	247,204	3,224,719	235,426	2,736,485	139,760	1,437,631
\$30,000 under \$40,000.....	76,023	641,906	49,577	106,407	284,024	3,736,201	267,338	3,293,089	150,746	1,260,792
\$40,000 or more.....	84,628	1,202,341	52,387	313,974	269,478	4,117,131	256,129	3,475,427	123,895	994,935
<b>Taxable returns, total.....</b>	<b>623,670</b>	<b>3,606,606</b>	<b>490,801</b>	<b>1,633,408</b>	<b>2,892,305</b>	<b>30,053,065</b>	<b>2,809,479</b>	<b>27,724,262</b>	<b>1,470,319</b>	<b>13,349,606</b>
Under \$5,000.....	*3,335	*8,384	*3,335	*8,384	*3,335	*8,724			22,032	137,183
\$5,000 under \$10,000.....	52,575	158,831	42,893	125,345	364,713	2,062,643	364,713	2,003,663	219,747	1,725,034
\$10,000 under \$15,000.....	112,795	340,449	95,334	258,777	698,570	5,953,128	688,566	5,675,315	378,875	3,544,644
\$15,000 under \$20,000.....	104,873	505,562	100,294	371,781	614,514	6,074,744	604,832	5,830,832	260,044	2,522,806
\$20,000 under \$25,000.....	123,727	540,424	93,962	256,933	410,467	4,875,774	392,477	4,709,451	175,221	1,728,580
\$25,000 under \$30,000.....	65,714	208,708	53,019	191,807	247,204	3,224,719	235,426	2,736,485	139,760	1,437,631
\$30,000 under \$40,000.....	76,023	641,906	49,577	106,407	284,024	3,736,201	267,338	3,293,089	150,746	1,260,792
\$40,000 or more.....	84,628	1,202,341	52,387	313,974	269,478	4,117,131	256,129	3,475,427	123,895	994,935
<b>Nontaxable returns, total.....</b>	<b>126,248</b>	<b>311,220</b>	<b>121,804</b>	<b>297,109</b>	<b>841,746</b>	<b>4,056,582</b>	<b>813,087</b>	<b>3,646,456</b>	<b>601,660</b>	<b>5,666,462</b>

Footnotes at end of table

**Table 1.6--Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on sample--money amounts are in thousands of dollars)

Size of adjusted gross income	Social security benefits--cont.		Unemployment compensation		Total income		Statutory adjustments			
	In AGI						Total		Primary IRA payments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
<b>All returns, total.....</b>	<b>445,208</b>	<b>1,096,717</b>	<b>4,388,050</b>	<b>11,351,302</b>	<b>28,753,441</b>	<b>526,618,989</b>	<b>745,150</b>	<b>1,156,898</b>	<b>689,125</b>	<b>924,732</b>
Under \$5,000.....	**	**	244,968	395,409	3,556,457	9,317,327	*15,110	*14,872	*15,110	*14,872
\$5,000 under \$10,000.....	**5,819	**17,919	1,102,565	2,766,466	5,183,588	39,644,204	*32,911	*49,044	*32,911	*49,044
\$10,000 under \$15,000.....	*4,577	*24,108	939,339	2,385,100	5,229,823	65,341,143	90,849	124,548	85,882	94,682
\$15,000 under \$20,000.....	*11,116	*9,096	704,654	1,985,710	4,297,655	74,963,338	118,504	198,542	113,803	188,001
\$20,000 under \$25,000.....	42,755	31,373	529,116	1,600,511	3,294,274	73,831,810	148,265	217,762	146,048	201,785
\$25,000 under \$30,000.....	106,301	142,240	247,417	736,790	2,041,975	56,177,669	123,864	195,747	113,207	145,851
\$30,000 under \$40,000.....	150,746	385,624	364,326	963,019	2,913,909	100,834,194	128,119	239,650	114,530	175,635
\$40,000 or more.....	123,895	486,357	255,665	518,297	2,235,760	106,509,304	87,528	116,734	67,633	54,863
<b>Taxable returns, total.....</b>	<b>443,965</b>	<b>1,094,318</b>	<b>2,821,744</b>	<b>7,569,891</b>	<b>17,904,317</b>	<b>432,011,803</b>	<b>708,398</b>	<b>1,111,206</b>	<b>654,856</b>	<b>887,759</b>
Under \$5,000.....	-	-	*11,246	*6,229	656,879	1,425,620	*6,670	*7,640	*6,670	*7,640
\$5,000 under \$10,000.....	*4,577	*15,519	430,583	1,163,811	1,552,162	12,411,547	*31,669	*48,234	*31,669	*48,234
\$10,000 under \$15,000.....	*4,577	*24,108	498,810	1,310,895	2,251,726	28,696,912	70,449	100,236	67,966	79,089
\$15,000 under \$20,000.....	*11,116	*9,096	501,255	1,314,344	3,054,345	54,203,720	111,834	185,202	107,133	174,662
\$20,000 under \$25,000.....	42,755	31,373	515,776	1,573,819	3,207,566	72,013,305	148,265	217,762	146,048	201,785
\$25,000 under \$30,000.....	106,301	142,240	244,082	719,478	2,031,970	55,917,202	123,864	195,747	113,207	145,851
\$30,000 under \$40,000.....	150,746	385,624	364,326	963,019	2,913,909	100,834,194	128,119	239,650	114,530	175,635
\$40,000 or more.....	123,895	486,357	255,665	518,297	2,235,760	106,509,304	87,528	116,734	67,633	54,863
<b>Nontaxable returns, total.....</b>	<b>*1,243</b>	<b>*2,400</b>	<b>1,566,306</b>	<b>3,781,411</b>	<b>10,849,124</b>	<b>94,607,186</b>	<b>36,752</b>	<b>45,692</b>	<b>34,269</b>	<b>36,974</b>

Size of adjusted gross income	Statutory adjustments--cont		Basic standard deduction		Additional standard deduction		Exemption		Taxable income	
	Secondary IRA payments									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>All returns, total.....</b>	<b>179,232</b>	<b>232,166</b>	<b>28,731,661</b>	<b>141,464,871</b>	<b>3,234,205</b>	<b>3,370,401</b>	<b>66,817,692</b>	<b>153,515,406</b>	<b>20,667,411</b>	<b>262,435,525</b>
Under \$5,000.....	-	-	3,556,457	13,679,015	256,437	253,854	5,614,643	12,884,784	665,320	382,671
\$5,000 under \$10,000.....	-	-	5,175,148	24,351,274	904,199	896,945	10,679,948	24,543,094	1,662,605	3,223,436
\$10,000 under \$15,000.....	*17,851	*29,866	5,223,153	25,806,829	880,922	934,893	11,901,134	27,320,718	3,808,383	14,646,070
\$15,000 under \$20,000.....	*5,942	*10,541	4,294,320	21,549,480	516,375	551,041	10,496,925	24,112,941	4,085,205	29,005,073
\$20,000 under \$25,000.....	*15,101	*15,977	3,290,939	16,711,164	285,362	321,368	8,218,798	18,894,118	3,260,925	37,735,792
\$25,000 under \$30,000.....	30,342	49,895	2,041,975	10,786,116	137,721	149,021	5,301,573	12,188,856	2,035,305	32,890,536
\$30,000 under \$40,000.....	43,601	64,016	2,913,909	15,735,917	129,910	129,239	7,988,231	18,360,443	2,913,909	66,368,944
\$40,000 or more.....	66,395	61,871	2,235,760	12,865,075	123,279	134,040	6,616,439	15,210,452	2,235,760	78,183,002
<b>Taxable returns, total.....</b>	<b>173,414</b>	<b>223,447</b>	<b>17,882,537</b>	<b>86,169,601</b>	<b>2,283,010</b>	<b>2,347,582</b>	<b>37,934,693</b>	<b>87,186,155</b>	<b>17,904,317</b>	<b>255,197,259</b>
Under \$5,000.....	-	-	656,879	1,027,713	-	-	3,335	7,670	656,879	382,596
\$5,000 under \$10,000.....	-	-	1,543,721	5,460,122	405,122	365,532	1,468,217	3,373,144	1,552,162	3,164,515
\$10,000 under \$15,000.....	*12,033	*21,147	2,245,056	9,546,756	696,878	709,606	3,088,802	7,098,502	2,251,726	11,241,812
\$15,000 under \$20,000.....	*5,942	*10,541	3,051,010	14,604,499	504,738	538,777	5,829,574	13,387,605	3,054,345	25,487,637
\$20,000 under \$25,000.....	*15,101	*15,977	3,204,231	16,223,432	285,362	321,368	7,721,895	17,751,241	3,207,566	37,499,503
\$25,000 under \$30,000.....	30,342	49,895	2,031,970	10,706,087	137,721	149,021	5,218,200	11,997,098	2,031,970	32,869,250
\$30,000 under \$40,000.....	43,601	64,016	2,913,909	15,735,917	129,910	129,239	7,988,231	18,360,443	2,913,909	66,368,944
\$40,000 or more.....	66,395	61,871	2,235,760	12,865,075	123,279	134,040	6,616,439	15,210,452	2,235,760	78,183,002
<b>Nontaxable returns, total.....</b>	<b>*5,818</b>	<b>*8,719</b>	<b>10,849,124</b>	<b>55,295,270</b>	<b>951,195</b>	<b>1,022,819</b>	<b>28,882,999</b>	<b>66,329,251</b>	<b>2,763,094</b>	<b>7,238,266</b>

Footnotes at end of table

**Table 1.6--Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on sample--money amounts are in thousands of dollars)

Size of adjusted gross income	Child care credit		Earned income credit used to offset income tax before credits		Income tax after credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)
<b>All returns, total.....</b>	<b>1,933,466</b>	<b>872,068</b>	<b>4,236,596</b>	<b>1,503,550</b>	<b>17,904,317</b>	<b>38,582,810</b>
Under \$5,000.....	-	-	*5,106	*15	656,879	60,439
\$5,000 under \$10,000.....	*6,670	*87	81,280	6,071	1,552,162	475,242
\$10,000 under \$15,000.....	263,662	87,457	1,424,256	427,152	2,251,726	1,672,863
\$15,000 under \$20,000.....	420,692	195,013	1,901,500	922,421	3,054,345	3,227,818
\$20,000 under \$25,000.....	415,725	215,589	824,454	147,891	3,207,566	5,298,917
\$25,000 under \$30,000.....	254,418	125,970	-	-	2,031,970	4,841,310
\$30,000 under \$40,000.....	266,735	115,998	-	-	2,913,909	10,354,567
\$40,000 or more.....	305,563	131,953	-	-	2,235,760	12,651,653
<b>Taxable returns, total.....</b>	<b>1,356,076</b>	<b>618,059</b>	<b>1,761,649</b>	<b>676,894</b>	<b>17,904,317</b>	<b>38,582,810</b>
Under \$5,000.....	-	-	-	-	656,879	60,439
\$5,000 under \$10,000.....	-	-	-	-	1,552,162	475,242
\$10,000 under \$15,000.....	*6,670	*1,174	*13,340	*5,199	2,251,726	1,672,863
\$15,000 under \$20,000.....	153,653	62,744	957,204	527,082	3,054,345	3,227,818
\$20,000 under \$25,000.....	372,371	183,407	791,105	144,613	3,207,566	5,298,917
\$25,000 under \$30,000.....	251,083	122,782	-	-	2,031,970	4,841,310
\$30,000 under \$40,000.....	266,735	115,998	-	-	2,913,909	10,354,567
\$40,000 or more.....	305,563	131,953	-	-	2,235,760	12,651,653
<b>Nontaxable returns, total.....</b>	<b>577,390</b>	<b>254,009</b>	<b>2,474,947</b>	<b>826,657</b>	-	-

Size of adjusted gross income	Income tax withheld		Overpayment refunded		Tax due at time of filing	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)
<b>All returns, total.....</b>	<b>26,073,826</b>	<b>50,414,571</b>	<b>23,255,459</b>	<b>22,632,808</b>	<b>4,710,701</b>	<b>2,038,345</b>
Under \$5,000.....	2,393,754	363,286	2,752,654	1,161,607	410,262	36,624
\$5,000 under \$10,000.....	4,333,936	1,800,524	4,494,944	4,828,542	460,958	96,936
\$10,000 under \$15,000.....	4,800,420	4,104,380	4,596,379	5,915,669	540,993	171,681
\$15,000 under \$20,000.....	4,142,860	6,007,035	3,702,295	3,796,970	567,439	199,346
\$20,000 under \$25,000.....	3,247,686	6,881,499	2,566,690	2,010,504	717,453	285,352
\$25,000 under \$30,000.....	2,028,953	5,805,843	1,532,438	1,226,066	504,958	223,564
\$30,000 under \$40,000.....	2,903,224	11,718,574	2,083,988	1,907,939	808,789	467,736
\$40,000 or more.....	2,222,993	13,733,428	1,526,071	1,785,512	699,849	557,106
<b>Taxable returns, total.....</b>	<b>16,793,741</b>	<b>45,638,880</b>	<b>13,049,060</b>	<b>9,948,402</b>	<b>4,710,701</b>	<b>2,038,345</b>
Under \$5,000.....	317,984	53,768	239,948	36,445	410,262	36,624
\$5,000 under \$10,000.....	1,240,314	701,918	1,079,428	397,844	460,958	96,936
\$10,000 under \$15,000.....	2,001,828	2,092,569	1,658,226	763,552	540,993	171,681
\$15,000 under \$20,000.....	2,927,471	4,750,827	2,458,985	1,936,567	567,439	199,346
\$20,000 under \$25,000.....	3,160,978	6,797,029	2,479,982	2,479,982	1,909,556	285,352
\$25,000 under \$30,000.....	2,018,948	5,790,766	1,522,433	1,210,988	504,958	223,564
\$30,000 under \$40,000.....	2,903,224	11,718,574	2,083,988	1,907,939	808,789	467,736
\$40,000 or more.....	2,222,993	13,733,428	1,526,071	1,785,512	699,849	557,106
<b>Nontaxable returns, total.....</b>	<b>9,280,085</b>	<b>4,775,691</b>	<b>10,206,399</b>	<b>12,684,406</b>	-	-

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

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



**Table 1.7--Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income<sup>1</sup>**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Total.....</b>	<b>12,504,804</b>	<b>263,934,918</b>	<b>12,302,339</b>	<b>251,811,614</b>	<b>3,028,117</b>	<b>1,838,461</b>	<b>54,205</b>	<b>265,143</b>	<b>683,897</b>	<b>569,776</b>
Under \$5,000.....	1,109,657	3,429,081	1,087,599	3,750,929	92,026	36,619	-	-	13,163	2,051
\$5,000 under \$10,000.....	2,457,472	18,811,193	2,410,755	17,774,218	194,864	86,680	*2,140	*64	31,556	33,539
\$10,000 under \$15,000.....	2,546,796	31,558,935	2,492,429	29,725,404	303,135	273,036	*5,818	*9,380	60,669	52,416
\$15,000 under \$20,000.....	1,749,082	30,340,290	1,727,465	29,218,570	304,396	141,465	*3,335	*8,961	42,358	40,247
\$20,000 under \$25,000.....	1,134,080	25,296,706	1,111,709	24,263,900	267,135	178,669	*1,108	*6,712	34,924	7,608
\$25,000 under \$30,000.....	785,249	21,506,583	780,802	20,972,200	253,293	134,523	*898	*2,508	50,700	22,736
\$30,000 under \$35,000.....	631,712	20,508,390	618,311	19,659,269	284,365	172,307	*8,225	*18,423	68,802	73,884
\$35,000 under \$40,000.....	527,331	19,734,119	519,557	18,930,561	291,073	135,844	*6,675	*147	49,047	34,653
\$40,000 under \$45,000.....	395,184	16,838,357	394,046	16,099,818	195,381	58,608	**2,007	**28,006	53,364	27,820
\$45,000 under \$50,000.....	320,046	15,150,831	320,045	14,806,064	201,224	65,331	**	**	45,844	10,515
\$50,000 under \$55,000.....	226,942	11,935,493	226,610	11,720,815	135,340	66,883	*2,492	*967	43,138	5,066
\$55,000 under \$60,000.....	144,065	8,256,145	139,081	7,764,082	105,660	72,828	*2,492	*57	25,534	8,151
\$60,000 under \$75,000.....	263,621	17,533,704	263,111	16,920,533	205,898	85,428	*2,973	*1,402	63,118	59,962
\$75,000 under \$100,000.....	149,710	12,549,719	148,556	11,714,522	135,626	136,102	*11,449	*75,890	68,163	73,279
\$100,000 under \$200,000.....	58,018	7,234,273	56,668	6,355,973	53,034	97,475	2,987	22,241	29,026	57,416
\$200,000 under \$500,000.....	4,148	1,266,936	4,011	976,187	3,991	23,579	697	33,318	3,100	14,720
\$500,000 under \$1,000,000.....	1,182	767,944	1,126	587,360	1,182	22,135	623	24,078	931	18,470
\$1,000,000 or more.....	508	1,216,219	458	571,189	492	50,952	287	32,989	460	27,247
<b>Total taxable returns.....</b>	<b>7,005,400</b>	<b>210,777,313</b>	<b>6,867,150</b>	<b>201,036,769</b>	<b>2,590,717</b>	<b>1,641,931</b>	<b>48,729</b>	<b>264,708</b>	<b>621,021</b>	<b>531,368</b>
<b>Total nontaxable returns.....</b>	<b>5,499,403</b>	<b>53,157,605</b>	<b>5,435,190</b>	<b>50,774,845</b>	<b>437,400</b>	<b>196,530</b>	<b>*5,475</b>	<b>*434</b>	<b>62,877</b>	<b>38,407</b>

Size of adjusted gross income	State income tax refunds		Business or profession				Sale of capital assets			
	Number of returns	Amount	Net income		Net loss		Net gain in AGI		Net loss in AGI	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>Total.....</b>	<b>1,135,547</b>	<b>493,422</b>	<b>493,966</b>	<b>2,205,082</b>	<b>269,913</b>	<b>996,661</b>	<b>335,227</b>	<b>1,006,107</b>	<b>112,316</b>	<b>184,436</b>
Under \$5,000.....	7,923	4,348	31,509	53,328	12,581	92,955	*4,401	*13,918	7,650	18,989
\$5,000 under \$10,000.....	18,340	5,270	78,698	252,026	21,880	99,261	*9,387	*6,804	*7,629	*14,885
\$10,000 under \$15,000.....	36,194	11,020	82,623	285,538	43,580	167,126	30,977	*9,388	*3,247	*7,709
\$15,000 under \$20,000.....	47,966	14,777	43,060	127,617	23,098	69,380	*11,701	*16,264	*1,245	*73
\$20,000 under \$25,000.....	81,800	27,587	44,000	129,024	30,593	124,497	19,886	36,858	*381	*1,082
\$25,000 under \$30,000.....	112,840	36,046	22,164	50,441	21,498	82,202	30,146	24,488	*4,817	*1,029
\$30,000 under \$35,000.....	128,215	48,060	43,246	155,508	30,222	79,547	35,964	31,636	*16,675	*29,704
\$35,000 under \$40,000.....	104,104	52,521	36,772	108,031	*17,858	*43,023	37,930	62,971	*6,455	*16,148
\$40,000 under \$45,000.....	108,914	39,607	23,173	63,576	*11,001	*35,560	19,230	33,672	*6,455	*8,099
\$45,000 under \$50,000.....	96,481	35,880	16,360	75,523	*3,335	*3,309	*9,713	*12,818	*4,945	*7,515
\$50,000 under \$55,000.....	94,908	31,263	*15,120	*93,098	*9,352	*22,475	21,794	4,872	*12,388	*21,194
\$55,000 under \$60,000.....	61,271	34,470	*4,180	*50,193	*10,264	*23,721	*20,090	*17,017	*6,922	*11,706
\$60,000 under \$75,000.....	127,136	68,027	23,626	177,986	23,827	28,778	117,152	28,778	59,982	*15,681
\$75,000 under \$100,000.....	49,919	49,608	20,681	296,629	*8,667	*18,545	35,049	21,690	*10,109	*19,990
\$100,000 under \$200,000.....	24,905	23,667	7,332	159,122	*2,058	*17,527	17,852	232,377	4,707	9,052
\$200,000 under \$500,000.....	2,653	7,076	1,130	81,556	*43	*115	1,402	44,960	1,340	2,552
\$500,000 under \$1,000,000.....	700	2,362	*225	*15,118	*49	*29	586	54,778	305	759
\$1,000,000 or more.....	278	1,835	69	30,767	*10	*238	341	297,755	100	269
<b>Total taxable returns.....</b>	<b>1,055,555</b>	<b>463,666</b>	<b>298,451</b>	<b>1,617,232</b>	<b>205,136</b>	<b>701,557</b>	<b>302,544</b>	<b>966,899</b>	<b>94,489</b>	<b>158,752</b>
<b>Total nontaxable returns.....</b>	<b>79,992</b>	<b>29,756</b>	<b>195,515</b>	<b>587,850</b>	<b>64,778</b>	<b>295,105</b>	<b>32,683</b>	<b>39,208</b>	<b>17,827</b>	<b>25,684</b>

Footnotes at end of table.

**Table 1.7—Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income—Continued<sup>1</sup>**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Taxable IRA distribution		Pensions and annuities in AGI		Rent and royalty net income less loss		Farm rental income less loss		Partnership and S corporation net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
<b>Total</b> .....	<b>134,078</b>	<b>539,302</b>	<b>723,656</b>	<b>4,255,261</b>	<b>321,240</b>	<b>-914,736</b>	<b>*9,923</b>	<b>*5,571</b>	<b>68,017</b>	<b>167,390</b>
Under \$5,000.....	*2,404	*4,906	19,389	61,021	3,731	-15,234			6,345	-180,193
\$5,000 under \$10,000.....	*5,856	*20,589	60,378	181,558	18,757	-35,178	*1,242	*3,904		
\$10,000 under \$15,000.....	26,648	41,179	121,963	566,569	23,702	-49,652			*7,488	*3,434
\$15,000 under \$20,000.....	*10,785	*26,522	85,400	397,159	36,234	-143,739			*4,698	*21,694
\$20,000 under \$25,000.....	*4,449	*51,466	84,510	525,650	29,650	-79,688			*1,112	*50
\$25,000 under \$30,000.....	*16,457	*33,669	55,035	218,758	28,939	-101,358			*3,705	*10,518
\$30,000 under \$35,000.....	*13,676	*29,816	49,002	413,503	36,491	-131,814	*3,337	*531	*4,680	*29,900
\$35,000 under \$40,000.....	*13,132	*41,493	54,445	244,221	30,471	-33,819			*2,230	*29,891
\$40,000 under \$45,000.....	*10,000	*49,755	37,477	344,132	18,304	-24,713			*3,565	*42,091
\$45,000 under \$50,000.....	*13,341	*28,605	27,340	95,528	16,962	-41,399			*7,379	*32,774
\$50,000 under \$55,000.....	*2,548	*2,396	30,134	173,720	18,390	-65,580			*6,210	*83,122
\$55,000 under \$60,000.....	*4,498	*74,400	29,129	289,903	*6,083	*68,084			*333	*3,197
\$60,000 under \$75,000.....	*4,563	*33,102	39,756	189,132	11,441	-62,133	*2,492	*1,819	*1,805	*14,320
\$75,000 under \$100,000.....	*3,404	*82,573	19,786	304,949	27,601	-102,860	*2,546	*1,721	*6,377	*4,596
\$100,000 under \$200,000.....	*1,851	*4,639	9,267	178,572	13,310	11,275	*153	*296	9,118	111,893
\$200,000 under \$500,000.....	*398	*9,934	384	27,839	611	16,818	*153	*2,108	2,066	73,149
\$500,000 under \$1,000,000.....	*49	*1,793	*174	*20,582	415	6,033			564	44,065
\$1,000,000 or more.....	*19	*2,466	88	22,466	147	6,389			344	187,162
<b>Total taxable returns</b> .....	<b>108,325</b>	<b>489,226</b>	<b>562,656</b>	<b>3,873,969</b>	<b>279,417</b>	<b>-825,920</b>	<b>*8,681</b>	<b>*1,667</b>	<b>52,004</b>	<b>386,836</b>
<b>Total nontaxable returns</b> .....	<b>25,753</b>	<b>50,076</b>	<b>161,000</b>	<b>381,292</b>	<b>41,823</b>	<b>-88,816</b>	<b>*1,242</b>	<b>*3,904</b>	<b>16,013</b>	<b>-219,446</b>

Size of adjusted gross income	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Social Security benefits in AGI		Other income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>Total</b> .....	<b>8,026</b>	<b>7,977</b>	<b>61,027</b>	<b>-403,610</b>	<b>1,543,699</b>	<b>3,577,054</b>	<b>112,808</b>	<b>289,394</b>	<b>264,828</b>	<b>689,192</b>
Under \$5,000.....	-	-	*2,946	*19,826	49,313	52,535			*6,520	*14,599
\$5,000 under \$10,000.....	-	-	*5,483	*48,875	344,719	630,978	*1,242	*2,398	24,906	30,742
\$10,000 under \$15,000.....	*4,614	*371	*12,551	*70,588	363,981	887,656			38,433	39,155
\$15,000 under \$20,000.....	*2,350	*8,253	*1,057	*12,737	244,722	604,953			25,624	65,769
\$20,000 under \$25,000.....	-	-	*12,239	*110,872	159,033	375,232	20,131	19,466	19,002	40,616
\$25,000 under \$30,000.....	-	-	*4,528	*1,701	63,705	174,643	15,320	22,764	20,334	42,461
\$30,000 under \$35,000.....	-	-	*2,631	*15,199	56,577	160,304	19,440	43,742	27,989	54,129
\$35,000 under \$40,000.....	-	-	*8,260	*68,492	64,369	213,691	18,749	42,625	22,232	81,293
\$40,000 under \$45,000.....	-	-	*2,169	*6,005	54,485	141,188	*9,994	*27,143	*10,069	*5,549
\$45,000 under \$50,000.....	-	-	*1,066	*3,292	32,247	57,144	*2,890	*11,655	*9,789	*59,864
\$50,000 under \$55,000.....	-	-	*912	*7,195	30,627	84,516	*2,877	*10,724	*14,721	*28,958
\$55,000 under \$60,000.....	-	-	*2,540	*37,786	*19,801	*36,483	*6,990	*46,521	*5,554	*7,203
\$60,000 under \$75,000.....	-	-	*2,693	*8,433	38,573	94,531	*6,391	*19,404	25,261	98,281
\$75,000 under \$100,000.....	-	-	*912	*1,768	*16,173	*34,104	*7,035	*35,533	*5,985	*13,123
\$100,000 under \$200,000.....	*1,029	*984	*1,018	*3,361	*5,366	*29,054	*1,496	*5,703	7,767	62,091
\$200,000 under \$500,000.....	-	-	*3	*208	-	-	*102	*831	*398	*13,777
\$500,000 under \$1,000,000.....	*11	*54	-	-	-	-	*96	*508	*106	*6,011
\$1,000,000 or more.....	*21	*283	*20	*2,681	*8	*42	56	378	139	25,574
<b>Total taxable returns</b> .....	<b>6,747</b>	<b>7,723</b>	<b>47,953</b>	<b>-314,443</b>	<b>753,015</b>	<b>1,705,341</b>	<b>111,566</b>	<b>286,996</b>	<b>191,373</b>	<b>532,212</b>
<b>Total nontaxable returns</b> .....	<b>*1,279</b>	<b>*255</b>	<b>13,075</b>	<b>-89,167</b>	<b>790,684</b>	<b>1,871,714</b>	<b>*1,242</b>	<b>*2,398</b>	<b>73,455</b>	<b>156,980</b>

Footnotes at end of table.

**Table 1.7—Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income—Continued<sup>1</sup>**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Statutory adjustments									
	Total		Primary IRA payments		Secondary IRA payments		Deduction for self-employment tax		Payments to a Keogh plan	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
<b>Total.....</b>	<b>643,912</b>	<b>827,062</b>	<b>126,697</b>	<b>146,295</b>	<b>51,921</b>	<b>62,815</b>	<b>426,180</b>	<b>157,615</b>	<b>8,499</b>	<b>69,691</b>
Under \$5,000.....	26,965	4,670	*421	*421	-	-	22,517	3,608	*421	*270
\$5,000 under \$10,000.....	82,413	25,529	*1,242	*522	*1,112	*1,445	76,724	19,703	-	-
\$10,000 under \$15,000.....	91,317	65,964	*14,619	*18,413	*1,242	*2,235	73,400	21,904	-	-
\$15,000 under \$20,000.....	65,899	99,745	*17,103	*24,591	*2,492	*2,376	36,331	8,266	-	-
\$20,000 under \$25,000.....	45,872	54,518	*6,970	*3,841	*2,353	*4,124	35,701	9,032	-	-
\$25,000 under \$30,000.....	46,241	59,966	*23,340	*22,774	*1,112	*2,223	11,866	4,092	-	-
\$30,000 under \$35,000.....	60,058	47,706	21,456	19,248	*4,776	*8,498	35,597	10,854	*1,112	*1,512
\$35,000 under \$40,000.....	59,979	75,305	*8,898	*14,628	*10,084	*10,371	28,780	9,983	*912	*3,495
\$40,000 under \$45,000.....	36,242	35,755	*8,692	*8,380	*7,583	*6,163	22,904	7,290	-	-
\$45,000 under \$50,000.....	29,262	25,125	*8,696	*2,971	*8,457	*3,403	17,468	9,155	-	-
\$50,000 under \$55,000.....	21,527	88,912	*3,390	*6,779	*3,718	*7,435	*11,717	*5,599	*333	*1,663
\$55,000 under \$60,000.....	*5,077	*7,004	-	-	-	-	*4,180	*3,398	-	-
\$60,000 under \$75,000.....	37,802	84,682	*3,393	*6,785	*4,984	*7,476	22,458	11,597	-	-
\$75,000 under \$100,000.....	19,028	65,693	*6,727	*13,453	*3,337	*6,674	14,044	18,050	*3,244	*26,914
\$100,000 under \$200,000.....	14,121	62,891	*1,327	*2,855	*501	*145	11,123	11,248	*2,072	*25,769
\$200,000 under \$500,000.....	1,435	10,635	*274	*548	*41	*81	1,080	2,967	*259	*8,088
\$500,000 under \$1,000,000.....	439	10,863	*81	*162	*81	*93	*169	*542	*84	*2,891
\$1,000,000 or more.....	235	2,098	69	123	*50	*74	120	327	63	1,090
<b>Total taxable returns.....</b>	<b>446,748</b>	<b>767,842</b>	<b>115,020</b>	<b>136,149</b>	<b>49,558</b>	<b>59,118</b>	<b>247,064</b>	<b>114,670</b>	<b>8,078</b>	<b>69,421</b>
<b>Total nontaxable returns.....</b>	<b>197,164</b>	<b>59,219</b>	<b>*11,677</b>	<b>*10,146</b>	<b>*2,362</b>	<b>*3,697</b>	<b>179,116</b>	<b>42,945</b>	<b>*421</b>	<b>*270</b>

Size of adjusted gross income	Itemized deductions									
	Total		Medical and dental expense deduction		Taxes paid deduction		Interest paid deduction		Contributions deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
<b>Total.....</b>	<b>2,136,382</b>	<b>25,650,280</b>	<b>293,230</b>	<b>872,252</b>	<b>2,104,629</b>	<b>6,810,273</b>	<b>1,831,395</b>	<b>12,061,915</b>	<b>1,893,091</b>	<b>2,691,385</b>
Under \$5,000.....	*3,823	*34,484	*428	*143	*3,402	*7,589	*3,823	*25,343	*3,823	*1,340
\$5,000 under \$10,000.....	20,247	135,936	*5,292	*14,087	20,247	17,713	*14,391	*63,641	16,912	27,039
\$10,000 under \$15,000.....	71,574	584,982	*21,784	*51,466	64,904	75,997	61,501	288,727	57,806	63,121
\$15,000 under \$20,000.....	114,856	989,303	33,498	102,540	113,615	172,207	88,117	483,417	95,771	95,080
\$20,000 under \$25,000.....	151,036	1,357,208	63,819	177,949	151,036	236,330	109,903	540,388	119,815	131,199
\$25,000 under \$30,000.....	205,893	2,003,370	41,707	99,560	202,558	384,551	180,083	965,130	173,647	239,503
\$30,000 under \$35,000.....	249,636	2,370,287	34,797	149,786	241,850	554,332	212,492	1,152,525	220,729	236,512
\$35,000 under \$40,000.....	240,062	2,549,311	41,218	117,272	235,613	590,013	193,280	1,190,186	200,234	263,770
\$40,000 under \$45,000.....	199,564	2,149,317	*13,142	*33,568	195,053	611,120	173,088	1,022,286	184,126	272,399
\$45,000 under \$50,000.....	188,131	2,204,130	*10,215	*21,298	184,794	583,086	173,673	1,060,833	178,119	241,462
\$50,000 under \$55,000.....	164,276	1,911,137	*6,162	*15,750	164,276	603,605	144,715	883,189	147,261	169,779
\$55,000 under \$60,000.....	106,141	1,547,766	*10,388	*68,002	106,141	415,091	89,411	637,072	98,555	130,381
\$60,000 under \$75,000.....	217,111	3,309,793	*8,760	*17,824	217,111	974,888	190,260	1,583,674	200,961	353,678
\$75,000 under \$100,000.....	142,175	2,729,990	*1,531	*2,013	142,175	800,420	137,910	1,347,594	134,700	290,477
\$100,000 under \$200,000.....	56,186	1,385,385	*492	*993	56,186	526,530	53,293	683,490	55,274	121,364
\$200,000 under \$500,000.....	4,107	202,014	-	-	4,106	105,935	4,054	94,928	3,800	18,878
\$500,000 under \$1,000,000.....	1,061	77,684	-	-	1,061	57,669	977	18,496	1,061	12,412
\$1,000,000 or more.....	500	108,182	-	-	500	93,199	424	20,997	496	22,991
<b>Total taxable returns.....</b>	<b>2,014,081</b>	<b>24,150,641</b>	<b>252,501</b>	<b>708,872</b>	<b>1,987,328</b>	<b>6,595,744</b>	<b>1,729,366</b>	<b>11,290,494</b>	<b>1,786,949</b>	<b>2,580,916</b>
<b>Total nontaxable returns.....</b>	<b>122,301</b>	<b>1,499,639</b>	<b>40,730</b>	<b>163,380</b>	<b>117,302</b>	<b>214,529</b>	<b>102,029</b>	<b>771,422</b>	<b>106,141</b>	<b>110,469</b>

Footnotes at end of table.

**Table 1.7—Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income—Continued<sup>1</sup>**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Itemized deduction						Basic standard deduction		Additional standard deduction	
	Casualty and theft loss		Moving expense deduction		Total miscellaneous deductions		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
<b>Total</b> .....	<b>*12,353</b>	<b>*51,081</b>	<b>59,621</b>	<b>272,992</b>	<b>749,117</b>	<b>2,998,698</b>	<b>10,359,461</b>	<b>51,875,399</b>	<b>222,042</b>	<b>222,279</b>
Under \$5,000.....	-	-	-	-	*1,248	*69	1,096,873	4,984,769	*12,526	*14,201
\$5,000 under \$10,000.....	-	-	*1,112	*696	*5,609	*12,761	2,437,225	11,794,507	53,919	47,264
\$10,000 under \$15,000.....	-	-	*6,670	*12,483	25,252	93,189	2,475,223	12,443,185	62,057	65,645
\$15,000 under \$20,000.....	-	-	-	-	39,462	136,058	1,634,226	8,429,402	30,664	28,811
\$20,000 under \$25,000.....	-	-	-	-	70,440	271,343	983,044	5,055,731	27,965	30,464
\$25,000 under \$30,000.....	*334	*3,589	*3,335	*7,567	78,482	303,471	579,356	2,916,298	*11,097	*12,099
\$30,000 under \$35,000.....	-	-	*6,675	*34,552	66,646	242,581	382,076	1,981,649	*1,108	*998
\$35,000 under \$40,000.....	*7,783	*19,687	*10,003	*21,089	96,689	347,294	287,269	1,512,917	*9,869	*10,401
\$40,000 under \$45,000.....	*3,337	*5,610	*4,446	*3,189	69,867	201,145	195,620	1,101,830	*2,220	*1,554
\$45,000 under \$50,000.....	-	-	*3,337	*8,183	65,265	289,269	131,914	744,115	*2,890	*3,020
\$50,000 under \$55,000.....	-	-	*3,337	*13,036	59,693	225,876	62,666	360,476	*3,665	*3,233
\$55,000 under \$60,000.....	**899	**22,195	*8,675	*53,875	42,164	221,742	37,924	222,886	*3,390	*4,117
\$60,000 under \$75,000.....	-	-	*5,032	*28,644	67,529	351,698	46,509	273,157	-	-
\$75,000 under \$100,000.....	-	-	*4,342	*61,891	46,828	227,595	*7,534	*42,471	-	-
\$100,000 under \$200,000.....	-	-	*4,494	*25,414	13,196	61,067	*1,831	*10,987	*673	*471
\$200,000 under \$500,000.....	**	**	*153	*2,264	*541	*3,988	*41	*243	-	-
\$500,000 under \$1,000,000.....	-	-	-	-	*144	*6,445	*122	*729	-	-
\$1,000,000 or more.....	-	-	*12	*111	63	3,109	*8	*47	-	-
<b>Total taxable returns</b> .....	<b>*8,117</b>	<b>*24,271</b>	<b>55,175</b>	<b>263,929</b>	<b>704,523</b>	<b>2,794,726</b>	<b>4,991,315</b>	<b>23,803,246</b>	<b>159,674</b>	<b>159,762</b>
<b>Total nontaxable returns</b> .....	<b>*4,236</b>	<b>*26,811</b>	<b>*4,446</b>	<b>*9,063</b>	<b>44,594</b>	<b>203,973</b>	<b>5,368,146</b>	<b>28,072,153</b>	<b>62,369</b>	<b>62,517</b>

Size of adjusted gross income	Taxable income		Tax credits							
	Number of returns	Amount	Total		Child care credit		Credit for the elderly or disabled		Foreign tax credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
<b>Total</b> .....	<b>8,693,802</b>	<b>128,792,521</b>	<b>3,117,346</b>	<b>1,355,888</b>	<b>1,151,459</b>	<b>541,357</b>	<b>*7,098</b>	<b>*1,277</b>	<b>5,020</b>	<b>1,700</b>
Under \$5,000.....	60,740	27,000	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	618,506	1,301,037	49,210	2,165	*6,670	*87	*1,279	*324	-	-
\$10,000 under \$15,000.....	1,789,332	6,040,252	1,008,924	312,898	151,213	49,278	*1,242	*305	-	-
\$15,000 under \$20,000.....	1,613,326	10,190,315	1,082,039	593,877	236,225	109,666	*4,577	*648	-	-
\$20,000 under \$25,000.....	1,118,731	11,928,611	429,108	183,679	214,362	122,260	-	-	-	-
\$25,000 under \$30,000.....	776,058	11,881,862	117,003	61,039	117,003	61,039	-	-	-	-
\$30,000 under \$35,000.....	628,375	12,310,276	91,787	35,844	89,116	35,606	-	-	*2,671	*238
\$35,000 under \$40,000.....	526,213	12,357,716	61,175	32,331	61,175	32,331	-	-	-	-
\$40,000 under \$45,000.....	395,184	10,754,758	77,859	34,926	77,859	34,926	-	-	-	-
\$45,000 under \$50,000.....	320,045	9,851,261	33,343	64,670	33,343	33,343	-	-	-	-
\$50,000 under \$55,000.....	226,942	7,967,614	28,131	10,301	28,131	10,301	-	-	-	-
\$55,000 under \$60,000.....	143,167	5,332,920	28,841	20,556	28,841	20,556	-	-	-	-
\$60,000 under \$75,000.....	263,621	11,842,701	39,973	17,610	39,973	17,610	-	-	-	-
\$75,000 under \$100,000.....	149,710	8,690,935	27,988	11,023	27,835	10,982	-	-	*152	*41
\$100,000 under \$200,000.....	58,018	5,457,083	9,612	3,587	*7,848	*3,029	-	-	*1,765	*559
\$200,000 under \$500,000.....	4,145	1,060,660	634	406	*531	*342	-	-	*95	*42
\$500,000 under \$1,000,000.....	1,182	689,530	234	239	-	-	-	-	*222	*62
\$1,000,000 or more.....	508	1,107,990	160	2,063	*8	*2	-	-	115	758
<b>Total taxable returns</b> .....	<b>7,005,395</b>	<b>124,561,708</b>	<b>1,438,944</b>	<b>721,187</b>	<b>795,236</b>	<b>385,375</b>	<b>*5,856</b>	<b>*972</b>	<b>5,020</b>	<b>1,700</b>
<b>Total nontaxable returns</b> .....	<b>1,688,406</b>	<b>4,230,813</b>	<b>1,678,402</b>	<b>634,701</b>	<b>356,223</b>	<b>155,981</b>	<b>*1,242</b>	<b>*305</b>	<b>-</b>	<b>-</b>

Footnotes at end of table.

**Table 1.7--Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued<sup>1</sup>**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Income tax after credits		Alternative minimum tax		Total earned income credit		Total income tax		Tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
<b>Total.....</b>	<b>7,005,395</b>	<b>20,401,775</b>	<b>10,812</b>	<b>12,582</b>	<b>5,576,848</b>	<b>5,745,564</b>	<b>7,005,400</b>	<b>20,414,357</b>	<b>7,072,602</b>	<b>20,746,752</b>
Under \$5,000.....	60,740	4,040	*4	*97	670,995	429,531	60,744	4,138	77,471	7,578
\$5,000 under \$10,000.....	563,906	193,058	-	-	1,629,427	2,121,835	563,906	193,058	587,739	208,671
\$10,000 under \$15,000.....	781,650	593,253	-	-	1,723,301	2,272,039	781,650	593,253	790,200	613,485
\$15,000 under \$20,000.....	1,032,920	934,711	-	-	1,202,325	850,056	1,032,920	934,711	1,044,028	948,253
\$20,000 under \$25,000.....	1,076,350	1,606,476	-	-	350,800	72,103	1,076,350	1,606,476	1,082,047	1,629,421
\$25,000 under \$30,000.....	776,058	1,732,852	*1,242	*627	-	-	776,058	1,733,479	777,337	1,746,769
\$30,000 under \$35,000.....	628,375	1,897,283	-	-	-	-	628,375	1,897,283	628,375	1,930,235
\$35,000 under \$40,000.....	522,876	1,950,968	-	-	-	-	522,876	1,950,968	522,882	1,976,800
\$40,000 under \$45,000.....	395,184	1,679,185	-	-	-	-	395,184	1,679,185	395,184	1,702,362
\$45,000 under \$50,000.....	320,045	1,572,188	*1,108	*1,155	-	-	320,045	1,573,343	320,046	1,597,274
\$50,000 under \$55,000.....	226,942	1,289,846	-	-	-	-	226,942	1,289,846	226,942	1,305,521
\$55,000 under \$60,000.....	143,167	875,472	*1,112	*1,329	-	-	143,167	876,801	143,167	885,034
\$60,000 under \$75,000.....	263,621	2,211,822	-	-	-	-	263,621	2,211,822	263,621	2,240,551*
\$75,000 under \$100,000.....	149,710	1,745,044	*4,086	*4,226	-	-	149,710	1,749,270	149,710	1,784,810
\$100,000 under \$200,000.....	58,018	1,283,073	*3,189	*3,302	-	-	58,018	1,286,374	58,018	1,314,927
\$200,000 under \$500,000.....	4,145	297,496	*42	*84	-	-	4,146	297,580	4,146	306,529
\$500,000 under \$1,000,000.....	1,182	204,239	*11	*448	-	-	1,182	204,687	1,182	205,772
\$1,000,000 or more.....	508	330,769	*19	*1,313	-	-	508	332,083	508	332,759
<b>Total taxable returns.....</b>	<b>7,005,395</b>	<b>20,401,775</b>	<b>10,812</b>	<b>12,582</b>	<b>802,484</b>	<b>331,637</b>	<b>7,005,400</b>	<b>20,414,357</b>	<b>7,005,400</b>	<b>20,718,449</b>
<b>Total nontaxable returns.....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,774,364</b>	<b>5,413,927</b>	<b>-</b>	<b>-</b>	<b>67,202</b>	<b>28,303</b>

Size of adjusted gross income	Total tax payments						Overpayment refunded		Tax due	
	Total		Tax withheld		Estimated tax payments		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	
<b>Total.....</b>	<b>12,197,909</b>	<b>31,884,644</b>	<b>12,135,301</b>	<b>31,128,775</b>	<b>151,950</b>	<b>721,380</b>	<b>12,200,393</b>	<b>16,617,369</b>	<b>297,011</b>	<b>644,981</b>
Under \$5,000.....	998,300	259,015	995,461	255,041	*886	*2,483	1,087,561	678,796	20,396	3,291
\$5,000 under \$10,000.....	2,336,099	1,186,914	2,327,413	1,179,234	*8,648	*7,300	2,426,939	3,084,451	28,053	15,878
\$10,000 under \$15,000.....	2,481,091	2,392,651	2,456,889	2,359,498	31,207	33,153	2,521,917	3,781,050	24,879	27,876
\$15,000 under \$20,000.....	1,740,876	2,809,554	1,729,959	2,772,845	20,382	36,547	1,723,375	2,226,003	25,707	9,983
\$20,000 under \$25,000.....	1,134,079	2,812,540	1,128,389	2,771,235	20,383	39,876	1,111,306	1,203,579	22,774	11,700
\$25,000 under \$30,000.....	785,249	2,637,606	783,805	2,624,396	*5,717	*13,209	761,954	901,842	23,295	11,435
\$30,000 under \$35,000.....	631,712	2,736,145	627,268	2,696,373	13,333	39,703	602,605	844,905	29,108	40,764
\$35,000 under \$40,000.....	527,331	2,760,942	526,216	2,741,508	*5,355	*19,434	517,405	801,042	*8,811	*19,404
\$40,000 under \$45,000.....	394,944	2,287,942	394,944	2,266,341	*9,372	*21,448	385,156	602,253	10,028	18,049
\$45,000 under \$50,000.....	320,046	2,137,969	319,897	2,121,312	*2,843	*15,932	302,320	563,247	17,726	22,819
\$50,000 under \$55,000.....	226,942	1,787,919	226,610	1,760,714	*1,577	*7,018	218,045	471,844	*8,897	*9,529
\$55,000 under \$60,000.....	144,065	1,170,976	144,065	1,134,959	*3,736	*35,525	131,451	304,540	*12,614	*18,846
\$60,000 under \$75,000.....	263,621	2,651,737	263,621	2,636,714	*4,672	*11,295	238,776	541,241	23,576	134,582
\$75,000 under \$100,000.....	149,710	2,150,676	148,884	2,047,844	10,495	88,499	133,953	421,573	15,084	69,390
\$100,000 under \$200,000.....	58,018	1,373,351	56,674	1,252,184	11,485	116,775	35,691	164,381	22,175	106,910
\$200,000 under \$500,000.....	4,139	284,926	3,634	226,699	1,248	52,243	1,651	19,432	2,494	41,454
\$500,000 under \$1,000,000.....	1,182	176,746	1,126	140,587	502	38,046	*213	*4,108	969	33,461
\$1,000,000 or more.....	506	287,033	446	141,293	309	144,894	75	3,082	426	49,610
<b>Total taxable returns.....</b>	<b>6,978,054</b>	<b>28,651,624</b>	<b>6,928,398</b>	<b>27,916,152</b>	<b>137,481</b>	<b>703,015</b>	<b>6,733,077</b>	<b>8,540,487</b>	<b>269,105</b>	<b>628,811</b>
<b>Total nontaxable returns.....</b>	<b>5,219,855</b>	<b>3,233,020</b>	<b>5,206,904</b>	<b>3,212,623</b>	<b>14,470</b>	<b>18,365</b>	<b>5,467,315</b>	<b>8,076,882</b>	<b>27,907</b>	<b>16,170</b>

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

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

<sup>1</sup> Electronically filed returns are classified in the other tables in this publication according to the guidelines for filing a standard form (i.e. Form 1040, 1040A, and 1040EZ)

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

**Table 1.8 -- Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income<sup>1</sup>**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Total.....</b>	<b>4,770,221</b>	<b>127,512,206</b>	<b>3,936,376</b>	<b>104,447,168</b>	<b>2,948,182</b>	<b>4,078,619</b>	<b>84,369</b>	<b>448,645</b>	<b>799,553</b>	<b>1,126,138</b>
Under \$5,000.....	480,515	1,186,877	351,039	986,026	165,297	182,101	*1,242	*67	41,037	37,417
\$5,000 under \$10,000.....	679,452	5,288,652	426,704	2,960,400	373,914	577,821	*1,242	*2,986	82,328	122,398
\$10,000 under \$15,000.....	535,997	6,672,300	372,581	3,927,695	321,692	599,136	*9,153	*10,164	95,723	130,416
\$15,000 under \$20,000.....	548,846	9,567,273	413,053	6,375,013	293,311	571,346	*6,217	*188,204	120,122	172,580
\$20,000 under \$25,000.....	435,564	9,724,514	400,291	7,901,071	213,278	252,815	*2,483	*2,589	45,231	29,868
\$25,000 under \$30,000.....	397,926	10,945,448	360,353	9,101,015	242,007	359,101	*9,052	*9,820	48,103	82,591
\$30,000 under \$35,000.....	396,379	12,845,741	368,108	10,721,379	279,572	403,850	*10,681	*81,959	80,861	188,264
\$35,000 under \$40,000.....	290,153	10,865,032	277,300	9,474,056	201,756	134,955	*6,831	*3,525	45,784	31,352
\$40,000 under \$45,000.....	205,165	8,703,940	200,907	7,833,096	158,597	157,630	*5,506	*41,142	44,416	48,703
\$45,000 under \$50,000.....	187,481	8,895,324	180,259	7,720,828	153,808	108,267	*2,492	*145	39,503	92,656
\$50,000 under \$55,000.....	147,948	7,778,767	132,455	6,378,666	126,756	125,197	*11,188	*23,360	28,041	36,882
\$55,000 under \$60,000.....	87,123	5,020,522	84,583	4,575,402	78,185	62,876	*328	*144	18,041	8,496
\$60,000 under \$75,000.....	231,213	15,442,949	224,079	13,664,681	206,064	315,101	*5,665	*58,755	53,212	52,712
\$75,000 under \$100,000.....	95,463	8,091,503	94,982	7,275,539	85,441	106,981	*7,858	*995	29,467	14,892
\$100,000 under \$200,000.....	49,280	5,884,240	47,968	5,069,030	46,788	107,346	*4,060	*23,066	26,599	74,909
\$200,000 under \$500,000.....	*1,590	*437,230	*1,590	*358,375	*1,590	*9,438	*305	*812	*978	*916
\$500,000 under \$1,000,000.....	*82	*51,942	*81	*46,972	*82	*91	*41	*23	*81	*402
\$1,000,000 or more.....	44	109,953	41	77,922	44	4,566	*26	*890	*28	*682
<b>Total taxable returns.....</b>	<b>3,860,644</b>	<b>121,207,986</b>	<b>3,320,353</b>	<b>100,515,280</b>	<b>2,536,341</b>	<b>3,334,194</b>	<b>83,128</b>	<b>445,659</b>	<b>706,697</b>	<b>1,022,960</b>
<b>Total nontaxable returns.....</b>	<b>909,577</b>	<b>6,304,219</b>	<b>616,022</b>	<b>3,931,888</b>	<b>411,841</b>	<b>744,425</b>	<b>*1,242</b>	<b>*2,986</b>	<b>92,857</b>	<b>103,178</b>

Size of adjusted gross income	State income tax refunds		Business or profession				Sale of capital assets			
	Number of returns	Amount	Net income		Net loss		Net gain in AGI		Net loss in AGI	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
<b>Total.....</b>	<b>606,655</b>	<b>207,274</b>	<b>427,123</b>	<b>2,869,233</b>	<b>104,815</b>	<b>355,328</b>	<b>361,990</b>	<b>997,239</b>	<b>119,412</b>	<b>209,355</b>
Under \$5,000.....	*4,455	*1,206	58,623	140,218	16,640	127,236	18,123	17,411	9,387	22,114
\$5,000 under \$10,000.....	*19,623	*4,478	59,876	280,256	*4,990	*31,756	41,956	56,738	*10,071	*26,771
\$10,000 under \$15,000.....	*11,059	*2,579	43,625	267,065	*4,949	*17,627	34,709	77,620	*12,102	*33,901
\$15,000 under \$20,000.....	18,871	4,027	42,938	231,126	*3,651	33,797	70,641	77,641	*13,990	*17,576
\$20,000 under \$25,000.....	32,065	8,747	29,289	180,243	*4,782	*5,237	21,771	39,843	*7,058	*11,241
\$25,000 under \$30,000.....	40,994	11,095	41,931	264,381	*10,087	*11,072	34,737	44,243	*7,736	*16,391
\$30,000 under \$35,000.....	58,493	18,052	30,654	176,511	*11,332	*39,338	47,660	90,282	13,199	19,156
\$35,000 under \$40,000.....	64,673	15,850	17,206	127,176	*10,357	*18,752	23,044	69,210	*8,464	*3,651
\$40,000 under \$45,000.....	61,140	17,717	24,659	224,366	*912	*35,184	*16,695	*7,369	*2,540	*1,490
\$45,000 under \$50,000.....	59,630	12,683	11,065	98,835	*9,941	*22,276	*10,468	*9,576	*7,783	*6,931
\$50,000 under \$55,000.....	49,524	18,264	15,657	254,427	*10,264	*15,725	12,196	83,593	*4,560	*4,182
\$55,000 under \$60,000.....	27,624	10,033	*9,590	*68,135	*1,113	*1,143	*5,092	*40,231	*4,583	*13,694
\$60,000 under \$75,000.....	83,611	36,413	16,858	145,129	*9,462	*9,929	32,718	138,009	13,514	28,724
\$75,000 under \$100,000.....	51,174	27,329	14,692	123,441	*6,004	*1,679	17,076	143,309	*1,233	*1,249
\$100,000 under \$200,000.....	22,641	19,180	10,300	284,648	*333	*919	11,570	79,731	*2,837	*3,317
\$200,000 under \$500,000.....	*979	*1,201	**153	**132	-	-	*305	*14,980	*306	*881
\$500,000 under \$1,000,000.....	*82	*177	**	**	-	-	*41	*4,323	*41	*75
\$1,000,000 or more.....	*17	*245	*7	*3,143	-	-	*32	*10,129	*9	*14
<b>Total taxable returns.....</b>	<b>567,931</b>	<b>199,755</b>	<b>309,088</b>	<b>2,344,741</b>	<b>80,478</b>	<b>207,201</b>	<b>329,165</b>	<b>936,008</b>	<b>102,367</b>	<b>165,651</b>
<b>Total nontaxable returns.....</b>	<b>38,723</b>	<b>7,519</b>	<b>118,035</b>	<b>524,492</b>	<b>24,337</b>	<b>148,127</b>	<b>32,825</b>	<b>61,231</b>	<b>17,046</b>	<b>43,704</b>

**Table 1.0 Form 1040-C Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued<sup>1</sup>**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Taxable IRA distribution		Pensions and annuities in AGI		Rent and royalty net income less loss		Farm rental income less loss		Partnership and S corporation net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
<b>Total.....</b>	<b>211,887</b>	<b>924,837</b>	<b>1,209,524</b>	<b>11,227,535</b>	<b>244,349</b>	<b>-154,033</b>	<b>18,034</b>	<b>46,186</b>	<b>53,616</b>	<b>124,984</b>
Under \$5,000.....	*8,308	*22,729	29,318	71,916	21,830	-44,421	*1,242	*-137	*4,892	*5,101
\$5,000 under \$10,000.....	33,353	64,070	199,977	1,009,028	28,605	-12,185	*5,004	*18,692	*3,803	*16,666
\$10,000 under \$15,000.....	29,872	74,471	197,844	1,518,304	24,150	28,441	*1,242	*6,168	*6,670	*14,640
\$15,000 under \$20,000.....	36,945	118,686	182,696	1,848,246	26,568	-29,432	*4,577	*5,721	*3,600	*-14,778
\$20,000 under \$25,000.....	12,376	49,523	100,269	1,026,466	11,185	6,881	-	-	*2,483	*31,407
\$25,000 under \$30,000.....	20,908	70,859	85,273	824,111	13,623	11,176	-	-	*1,108	*10,012
\$30,000 under \$35,000.....	18,886	65,028	83,750	940,150	34,507	2,905	*2,220	*14,290	*8,895	*8,950
\$35,000 under \$40,000.....	*6,669	*15,103	74,877	823,341	13,595	-26,140	-	-	*148	*115
\$40,000 under \$45,000.....	*6,651	*60,800	35,551	311,186	16,785	7,754	*1,108	*432	*4,704	*-10,932
\$45,000 under \$50,000.....	*15,886	*104,796	55,633	559,216	*9,223	*-9,019	-	-	-	-
\$50,000 under \$55,000.....	*5,621	*48,405	50,281	717,147	*5,115	*-22,412	-	-	*333	*111
\$55,000 under \$60,000.....	-	-	18,651	131,920	*8,293	*-6,868	-	-	-	-
\$60,000 under \$75,000.....	*11,325	*172,313	63,138	837,232	13,906	-39,552	-	-	*6,788	*40,103
\$75,000 under \$100,000.....	*3,462	*36,042	24,437	348,059	11,498	-35,677	*2,492	*932	*1,379	*677
\$100,000 under \$200,000.....	*1,625	*22,011	7,825	259,785	5,258	-1,706	**149	**67	8,322	-2,516
\$200,000 under \$500,000.....	-	-	-	-	*153	*12,324	-	-	*458	*46,719
\$500,000 under \$1,000,000.....	-	-	-	-	*41	*65	-	-	-	-
\$1,000,000 or more.....	-	-	*6	*1,427	*15	*3,833	**	**	*32	*7,991
<b>Total taxable returns.....</b>	<b>176,895</b>	<b>858,309</b>	<b>1,015,749</b>	<b>10,173,229</b>	<b>189,835</b>	<b>-115,436</b>	<b>15,551</b>	<b>46,354</b>	<b>46,161</b>	<b>106,703</b>
<b>Total nontaxable returns.....</b>	<b>34,992</b>	<b>66,528</b>	<b>193,775</b>	<b>1,054,306</b>	<b>54,514</b>	<b>-38,598</b>	<b>*2,483</b>	<b>*-168</b>	<b>7,454</b>	<b>18,281</b>

Size of adjusted gross income	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Social Security benefits in AGI		Other income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>Total.....</b>	<b>*12,069</b>	<b>*23,325</b>	<b>51,132</b>	<b>125,239</b>	<b>491,733</b>	<b>1,538,407</b>	<b>214,857</b>	<b>740,276</b>	<b>209,394</b>	<b>356,740</b>
Under \$5,000.....	*2,374	*2,412	8,439	-3,819	*8,920	*20,823	-	-	*8,225	*9,304
\$5,000 under \$10,000.....	*1,242	*4,358	-	-	63,257	226,293	*7,098	*23,973	18,734	17,838
\$10,000 under \$15,000.....	-	-	*7,789	*-45,280	49,605	142,025	-	-	21,241	31,181
\$15,000 under \$20,000.....	*3,335	*187	*7,788	*41,354	68,156	187,367	*2,492	*21,734	18,430	29,531
\$20,000 under \$25,000.....	*1,108	*13,380	*7,120	*694	65,286	185,317	*9,016	*6,236	20,796	30,500
\$25,000 under \$30,000.....	-	-	*5,522	*-5,199	42,329	169,317	41,707	66,675	*7,969	*10,170
\$30,000 under \$35,000.....	*3,337	*2,463	*2,281	*7,037	38,907	126,190	54,212	167,268	40,307	34,866
\$35,000 under \$40,000.....	-	-	*1,596	*10,383	56,661	146,120	25,529	89,626	*16,465	*26,086
\$40,000 under \$45,000.....	-	-	*5,568	*-12,458	19,146	58,099	19,144	73,380	*10,012	*5,116
\$45,000 under \$50,000.....	-	-	*1,049	*-372	27,980	119,041	14,397	75,417	*11,109	*49,240
\$50,000 under \$55,000.....	-	-	-	-	*16,023	*44,773	21,122	110,950	*15,359	*25,007
\$55,000 under \$60,000.....	-	-	*2,540	*144,019	*9,499	*17,106	*1,436	*5,255	*41	*102
\$60,000 under \$75,000.....	-	-	*79	*567	16,723	80,905	19,752	60,229	*3,227	*4,814
\$75,000 under \$100,000.....	-	-	-	-	*10,899	*14,304	*1,796	*13,501	*13,465	*45,224
\$100,000 under \$200,000.....	*673	*525	*1,426	*-11,681	*340	*728	*3,157	*26,032	*3,181	*35,137
\$200,000 under \$500,000.....	-	-	-	-	-	-	-	-	**826	**1,106
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	**	**
\$1,000,000 or more.....	-	-	*3	*-6	-	-	-	-	*6	*1,518
<b>Total taxable returns.....</b>	<b>*9,586</b>	<b>*16,836</b>	<b>39,234</b>	<b>133,591</b>	<b>438,246</b>	<b>1,398,710</b>	<b>207,890</b>	<b>724,664</b>	<b>191,977</b>	<b>340,812</b>
<b>Total nontaxable returns.....</b>	<b>*2,483</b>	<b>*6,489</b>	<b>11,898</b>	<b>-8,352</b>	<b>53,487</b>	<b>139,698</b>	<b>*6,967</b>	<b>*15,612</b>	<b>17,417</b>	<b>15,928</b>

Footnotes at end of table.

**Table 1.8 -- Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued<sup>1</sup>**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Statutory adjustments									
	Total		Primary IRA payments		Secondary IRA payments		Deduction for self-employment tax		Payments to a Keogh plan	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
<b>Total.....</b>	<b>575,323</b>	<b>578,182</b>	<b>105,690</b>	<b>154,193</b>	<b>31,992</b>	<b>35,149</b>	<b>417,822</b>	<b>219,989</b>	<b>10,795</b>	<b>80,478</b>
Under \$5,000.....	63,110	13,719	*239	*144	-	-	60,722	12,045	-	-
\$5,000 under \$10,000.....	69,846	28,302	*3,800	*5,682	-	-	58,599	20,115	-	-
\$10,000 under \$15,000.....	53,326	44,080	*4,577	*6,244	*1,279	*2,559	38,394	19,100	-	-
\$15,000 under \$20,000.....	68,409	49,450	*9,619	*15,234	*3,629	*5,086	47,554	25,186	-	-
\$20,000 under \$25,000.....	43,652	45,912	*12,864	*22,362	*2,388	*1,040	27,955	14,723	*697	*2,036
\$25,000 under \$30,000.....	64,094	51,258	27,554	27,545	*917	*229	39,649	20,487	-	-
\$30,000 under \$35,000.....	51,540	63,636	18,470	35,277	*4,582	*6,116	32,512	14,098	-	-
\$35,000 under \$40,000.....	41,383	55,773	*16,183	*21,949	*11,580	*13,770	17,885	9,878	*912	*5,396
\$40,000 under \$45,000.....	22,090	41,601	*3,328	*4,862	*3,328	*4,818	18,764	15,774	*2,546	*16,147
\$45,000 under \$50,000.....	14,719	11,873	*2,497	*2,838	*1,585	*582	11,065	6,982	-	-
\$50,000 under \$55,000.....	14,546	22,335	*333	*499	-	-	14,546	17,694	*333	*2,758
\$55,000 under \$60,000.....	*11,259	*21,348	*2,540	*5,080	*2,540	*635	*11,259	*14,434	-	-
\$60,000 under \$75,000.....	28,408	29,040	*3,316	*5,744	*151	*303	17,764	11,084	-	-
\$75,000 under \$100,000.....	12,146	20,527	-	-	-	-	9,600	7,733	*998	*8,631
\$100,000 under \$200,000.....	16,598	74,396	*367	*727	*8	*9	11,399	9,842	*5,158	*42,011
\$200,000 under \$500,000.....	*153	*4,345	-	-	-	-	**154	**815	*153	*3,499
\$500,000 under \$1,000,000.....	*42	*584	-	-	-	-	**	**	-	-
\$1,000,000 or more.....	*3	*7	*3	*6	*3	*1	-	-	-	-
<b>Total taxable returns.....</b>	<b>442,363</b>	<b>527,628</b>	<b>102,893</b>	<b>150,979</b>	<b>30,713</b>	<b>32,590</b>	<b>302,504</b>	<b>181,881</b>	<b>10,795</b>	<b>80,478</b>
<b>Total nontaxable returns.....</b>	<b>132,960</b>	<b>50,555</b>	<b>*2,798</b>	<b>*3,214</b>	<b>*1,279</b>	<b>*2,559</b>	<b>115,318</b>	<b>38,108</b>	<b>-</b>	<b>-</b>

Size of adjusted gross income	Itemized deductions									
	Total		Medical and dental expense deduction		Taxes paid deduction		Interest paid deduction		Contributions deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
<b>Total.....</b>	<b>1,177,772</b>	<b>13,448,215</b>	<b>172,435</b>	<b>965,823</b>	<b>1,154,930</b>	<b>3,836,276</b>	<b>1,009,434</b>	<b>6,531,712</b>	<b>1,029,985</b>	<b>1,342,190</b>
Under \$5,000.....	*12,405	*142,591	*8,932	*93,431	*9,994	*8,623	*5,577	*24,688	*7,781	*4,450
\$5,000 under \$10,000.....	35,853	400,891	25,331	233,282	27,942	47,776	19,993	110,293	27,904	9,076
\$10,000 under \$15,000.....	16,450	139,893	12,650	81,596	15,171	14,443	*8,111	*28,601	15,208	12,665
\$15,000 under \$20,000.....	51,377	490,999	23,383	166,211	50,135	66,401	45,559	180,627	42,835	35,915
\$20,000 under \$25,000.....	53,958	423,975	17,410	46,728	53,958	125,951	44,736	203,159	39,331	30,884
\$25,000 under \$30,000.....	110,948	919,644	*20,291	*155,745	108,502	210,819	91,145	405,248	87,410	71,946
\$30,000 under \$35,000.....	109,495	984,059	18,906	90,507	109,495	217,049	88,154	454,167	101,724	117,844
\$35,000 under \$40,000.....	120,481	1,091,392	*12,237	*31,264	120,481	295,234	101,769	538,561	97,063	182,778
\$40,000 under \$45,000.....	116,148	1,171,957	*7,065	*15,589	116,148	355,326	102,488	631,214	104,708	131,144
\$45,000 under \$50,000.....	104,698	1,105,540	*10,088	*20,917	99,144	254,925	97,821	610,564	88,016	99,888
\$50,000 under \$55,000.....	91,509	1,157,626	*7,554	*7,904	91,509	347,965	85,347	617,201	84,685	136,569
\$55,000 under \$60,000.....	53,754	687,000	*5,423	*12,018	53,754	241,611	46,168	343,650	46,817	31,079
\$60,000 under \$75,000.....	174,601	2,224,892	*898	*5,134	174,601	767,848	159,907	1,160,015	167,125	227,701
\$75,000 under \$100,000.....	76,611	1,335,670	*898	*63	76,611	424,511	67,285	679,435	73,786	144,872
\$100,000 under \$200,000.....	47,785	1,104,214	*1,370	*5,436	47,785	415,547	44,030	519,446	43,940	97,278
\$200,000 under \$500,000.....	*1,590	*52,142	-	-	*1,590	*33,893	*1,284	*20,893	*1,590	*4,493
\$500,000 under \$1,000,000.....	*82	*8,957	-	-	*82	*4,084	*41	*3,599	*41	*107
\$1,000,000 or more.....	*27	*6,774	-	-	*27	*4,290	*20	*354	*21	*3,801
<b>Total taxable returns.....</b>	<b>1,083,819</b>	<b>12,118,588</b>	<b>102,017</b>	<b>270,446</b>	<b>1,071,300</b>	<b>3,701,475</b>	<b>943,855</b>	<b>6,167,611</b>	<b>958,754</b>	<b>1,293,251</b>
<b>Total nontaxable returns.....</b>	<b>93,953</b>	<b>1,329,627</b>	<b>70,418</b>	<b>695,377</b>	<b>83,629</b>	<b>134,801</b>	<b>65,579</b>	<b>364,101</b>	<b>71,231</b>	<b>48,938</b>



**Table T-8 -- Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued<sup>1</sup>**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Itemized deduction						Basic standard deduction		Additional standard deduction	
	Casualty and theft loss		Moving expense deduction		Total miscellaneous deductions		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
<b>Total.....</b>	<b>*5,685</b>	<b>*40,396</b>	<b>33,100</b>	<b>115,768</b>	<b>221,727</b>	<b>648,965</b>	<b>3,573,726</b>	<b>16,441,150</b>	<b>803,597</b>	<b>838,594</b>
Under \$5,000.....	-	-	-	-	*2,361	*11,401	449,388	1,535,760	45,507	43,207
\$5,000 under \$10,000.....	-	-	-	-	*1,279	*464	643,598	2,648,280	241,227	229,539
\$10,000 under \$15,000.....	-	-	-	-	*1,279	*2,588	519,547	2,416,041	178,429	191,816
\$15,000 under \$20,000.....	<b>*4,577</b>	<b>*17,287</b>	<b>*4,614</b>	<b>*7,860</b>	<b>*9,998</b>	<b>*16,698</b>	<b>497,469</b>	<b>2,270,264</b>	<b>137,636</b>	<b>159,820</b>
\$20,000 under \$25,000.....	-	-	-	-	*6,246	*17,152	381,606	1,818,879	52,305	58,208
\$25,000 under \$30,000.....	-	-	*1,108	*6,906	29,129	68,981	286,978	1,436,441	35,245	41,120
\$30,000 under \$35,000.....	-	-	*8,747	*31,710	*18,824	*72,983	286,884	1,476,804	41,440	40,564
\$35,000 under \$40,000.....	-	-	*3,403	*11,454	*15,573	*32,101	169,673	924,601	25,270	24,158
\$40,000 under \$45,000.....	-	-	*1,108	*3,604	*9,343	*35,081	89,016	498,476	*4,442	*3,115
\$45,000 under \$50,000.....	<b>*1,108</b>	<b>*23,109</b>	<b>*1,108</b>	<b>*6,787</b>	<b>*14,240</b>	<b>*89,350</b>	<b>82,783</b>	<b>462,860</b>	<b>*9,212</b>	<b>*9,581</b>
\$50,000 under \$55,000.....	-	-	*4,511	*21,068	21,238	26,919	56,439	311,830	*16,412	*19,779
\$55,000 under \$60,000.....	-	-	-	-	23,226	58,643	33,369	196,879	*2,540	*1,778
\$60,000 under \$75,000.....	-	-	*4,391	*2,269	33,175	62,954	56,613	323,911	*12,877	*14,452
\$75,000 under \$100,000.....	-	-	*2,546	*9,950	26,018	77,040	18,852	111,643	*898	*1,257
\$100,000 under \$200,000.....	-	-	*1,370	*12,729	9,603	74,595	*1,494	*8,179	*153	*214
\$200,000 under \$500,000.....	-	-	*152	*163	*152	*799	-	-	-	-
\$500,000 under \$1,000,000.....	-	-	*41	*1,270	*42	*1,216	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	*17	*102	*3	*6
<b>Total taxable returns.....</b>	<b>*5,685</b>	<b>*40,396</b>	<b>29,765</b>	<b>108,981</b>	<b>205,526</b>	<b>569,327</b>	<b>2,776,825</b>	<b>12,862,709</b>	<b>586,496</b>	<b>617,199</b>
<b>Total nontaxable returns.....</b>	<b>-</b>	<b>-</b>	<b>*3,335</b>	<b>*6,787</b>	<b>16,201</b>	<b>79,638</b>	<b>796,901</b>	<b>3,578,442</b>	<b>217,101</b>	<b>221,395</b>

Size of adjusted gross income	Taxable income		Tax credits							
	Number of returns	Amount	Total		Child care credit		Credit for the elderly or disabled		Foreign tax credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
<b>Total.....</b>	<b>3,975,728</b>	<b>78,305,338</b>	<b>440,457</b>	<b>153,496</b>	<b>239,031</b>	<b>86,255</b>	<b>35,049</b>	<b>7,725</b>	<b>13,206</b>	<b>670</b>
Under \$5,000.....	79,173	67,434	*1,132	*10	-	-	-	-	*1,132	*10
\$5,000 under \$10,000.....	417,381	944,988	*19,158	*2,503	-	-	*14,581	*2,260	-	-
\$10,000 under \$15,000.....	434,625	2,024,726	59,487	18,386	*12,488	*4,453	*7,912	*590	*1,132	*71
\$15,000 under \$20,000.....	537,264	4,586,919	88,979	43,840	*13,340	*4,666	*9,222	*4,028	*1,132	*134
\$20,000 under \$25,000.....	425,250	5,511,800	75,169	21,229	26,977	11,387	*3,335	*847	-	-
\$25,000 under \$30,000.....	391,223	6,641,170	29,568	8,060	26,744	7,655	-	-	*2,671	*99
\$30,000 under \$35,000.....	395,271	8,344,547	23,637	10,180	22,245	9,203	-	-	-	*7
\$35,000 under \$40,000.....	290,153	7,004,817	*19,846	*5,302	*18,797	*5,144	-	-	*1,049	*157
\$40,000 under \$45,000.....	205,165	5,887,057	*18,838	*4,711	*17,789	*4,709	-	-	*1,049	*2
\$45,000 under \$50,000.....	187,481	6,137,876	*23,418	*9,629	*23,418	*9,629	-	-	-	-
\$50,000 under \$55,000.....	147,948	5,349,741	*18,907	*5,350	*18,907	*5,350	-	-	-	-
\$55,000 under \$60,000.....	87,123	3,571,829	*11,456	*4,028	*11,456	*4,028	-	-	-	-
\$60,000 under \$75,000.....	231,213	11,315,852	32,783	10,122	29,288	9,961	-	-	*3,493	*157
\$75,000 under \$100,000.....	95,463	5,969,958	*13,120	*6,919	*13,120	*6,919	-	-	-	-
\$100,000 under \$200,000.....	49,280	4,419,865	*4,652	*3,097	*4,309	*3,076	-	-	*342	*21
\$200,000 under \$500,000.....	*1,590	*380,685	*305	*84	*153	*73	-	-	*152	*10
\$500,000 under \$1,000,000.....	*81	*43,003	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	44	103,072	*3	*44	-	-	-	-	*3	-
<b>Total taxable returns.....</b>	<b>3,857,309</b>	<b>78,016,679</b>	<b>322,038</b>	<b>110,092</b>	<b>212,089</b>	<b>75,956</b>	<b>*17,133</b>	<b>*5,272</b>	<b>13,206</b>	<b>670</b>
<b>Total nontaxable returns.....</b>	<b>118,419</b>	<b>288,659</b>	<b>118,419</b>	<b>43,405</b>	<b>26,942</b>	<b>10,299</b>	<b>*17,916</b>	<b>*2,453</b>	<b>-</b>	<b>-</b>

Footnotes at end of table.

**Table 1.8 – Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued<sup>1</sup>**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Income tax after credits		Alternative minimum tax		Total earned income credit		Total income tax		Tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
<b>Total.....</b>	<b>3,860,644</b>	<b>13,336,145</b>	<b>*1,051</b>	<b>*635</b>	<b>377,882</b>	<b>297,880</b>	<b>3,860,644</b>	<b>13,336,780</b>	<b>3,956,533</b>	<b>13,867,576</b>
Under \$5,000.....	82,508	13,383	-	-	58,291	25,615	82,508	13,383	134,709	33,484
\$5,000 under \$10,000.....	399,465	140,573	-	-	79,615	92,454	399,465	140,573	420,392	173,816
\$10,000 under \$15,000.....	384,182	290,325	-	-	95,038	116,985	384,182	290,325	393,722	321,978
\$15,000 under \$20,000.....	495,485	644,354	-	-	81,016	52,404	495,485	644,354	504,916	700,458
\$20,000 under \$25,000.....	420,804	806,627	-	-	63,922	10,422	420,804	806,627	424,436	841,396
\$25,000 under \$30,000.....	391,070	997,369	-	-	-	-	391,070	997,369	391,223	1,045,629
\$30,000 under \$35,000.....	391,590	1,319,997	-	-	-	-	391,590	1,319,997	391,593	1,355,980
\$35,000 under \$40,000.....	290,153	1,122,029	-	-	-	-	290,153	1,122,029	290,153	1,149,363
\$40,000 under \$45,000.....	205,165	951,641	-	-	-	-	205,165	951,641	205,165	990,525
\$45,000 under \$50,000.....	187,481	999,950	-	-	-	-	187,481	999,950	187,481	1,029,770
\$50,000 under \$55,000.....	147,948	884,356	-	-	-	-	147,948	884,356	147,948	927,802
\$55,000 under \$60,000.....	87,123	615,647	-	-	-	-	87,123	615,647	87,123	649,257
\$60,000 under \$75,000.....	231,213	2,145,680	-	-	-	-	231,213	2,145,680	231,213	2,187,379
\$75,000 under \$100,000.....	95,463	1,227,330	*898	*71	-	-	95,463	1,227,400	95,463	1,255,380
\$100,000 under \$200,000.....	49,280	1,026,771	*153	*564	-	-	49,280	1,027,334	49,280	1,053,611
\$200,000 under \$500,000.....	*1,590	*106,204	-	-	-	-	*1,590	*106,204	*1,590	*107,833
\$500,000 under \$1,000,000.....	*81	*12,614	-	-	-	-	*81	*12,614	*82	*12,614
\$1,000,000 or more.....	44	31,297	-	-	-	-	44	31,297	44	31,297
<b>Total taxable returns.....</b>	<b>3,860,644</b>	<b>13,336,145</b>	<b>*1,051</b>	<b>*635</b>	<b>96,283</b>	<b>28,147</b>	<b>3,860,644</b>	<b>13,336,780</b>	<b>3,860,644</b>	<b>13,814,269</b>
<b>Total nontaxable returns.....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>281,598</b>	<b>269,733</b>	<b>-</b>	<b>-</b>	<b>95,889</b>	<b>53,307</b>

Size of adjusted gross income	Total tax payments						Overpayment refund		Tax due	
	Total		Tax withheld		Estimated tax payments		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	
<b>Total.....</b>	<b>4,424,422</b>	<b>14,918,055</b>	<b>4,220,624</b>	<b>14,040,424</b>	<b>374,835</b>	<b>854,543</b>	<b>3,167,871</b>	<b>2,588,030</b>	<b>1,454,986</b>	<b>1,372,912</b>
Under \$5,000.....	339,102	81,309	319,331	65,077	*17,648	*15,612	344,902	89,197	69,679	21,604
\$5,000 under \$10,000.....	550,654	316,431	489,271	259,877	70,573	56,555	479,116	267,885	152,627	47,945
\$10,000 under \$15,000.....	497,230	491,688	446,514	415,849	65,719	75,758	412,256	310,184	104,181	53,346
\$15,000 under \$20,000.....	538,770	831,590	509,409	765,613	55,583	65,399	372,001	240,737	176,845	97,189
\$20,000 under \$25,000.....	423,240	941,003	416,570	883,464	29,210	57,363	286,680	176,311	141,091	77,321
\$25,000 under \$30,000.....	390,750	1,149,152	381,699	1,084,760	24,704	64,243	240,789	211,481	156,226	112,372
\$30,000 under \$35,000.....	392,364	1,480,053	381,449	1,391,591	31,544	88,459	242,886	240,402	153,493	117,958
\$35,000 under \$40,000.....	289,481	1,268,772	287,903	1,225,752	10,556	42,779	199,318	193,294	90,835	75,117
\$40,000 under \$45,000.....	205,165	1,093,833	200,915	1,044,613	*12,543	*48,248	139,775	165,349	60,941	71,737
\$45,000 under \$50,000.....	187,481	1,096,609	186,089	1,061,544	*9,445	*35,065	105,833	156,610	81,649	91,034
\$50,000 under \$55,000.....	147,948	995,609	143,838	945,274	16,808	50,334	95,229	130,617	52,386	65,763
\$55,000 under \$60,000.....	84,583	641,466	84,583	638,084	*2,064	*3,068	49,260	77,240	37,864	85,438
\$60,000 under \$75,000.....	231,205	2,153,553	229,063	2,057,456	14,845	94,139	123,798	178,673	107,083	218,461
\$75,000 under \$100,000.....	95,463	1,216,790	94,982	1,181,295	*7,233	*31,274	48,110	92,359	47,353	132,486
\$100,000 under \$200,000.....	49,272	1,020,092	47,295	916,548	4,863	91,934	27,247	54,719	21,691	90,234
\$200,000 under \$500,000.....	*1,590	*100,775	*1,590	*73,869	*1,437	*26,373	*611	*2,258	*979	*9,316
\$500,000 under \$1,000,000.....	*82	*12,444	*82	*9,114	*41	*3,200	*42	*240	*41	*656
\$1,000,000 or more.....	44	26,887	41	20,644	*20	*4,739	*20	*471	*24	*4,935
<b>Total taxable returns.....</b>	<b>3,730,171</b>	<b>14,563,409</b>	<b>3,593,782</b>	<b>13,758,861</b>	<b>304,795</b>	<b>782,177</b>	<b>2,448,572</b>	<b>2,048,514</b>	<b>1,389,471</b>	<b>1,343,472</b>
<b>Total nontaxable returns.....</b>	<b>694,251</b>	<b>354,646</b>	<b>626,842</b>	<b>281,563</b>	<b>70,039</b>	<b>72,367</b>	<b>719,299</b>	<b>539,516</b>	<b>65,515</b>	<b>29,440</b>

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

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

<sup>1</sup> Form 1040PC returns are classified in the other tables in this publication according to the guidelines for filing a standard form (i.e., Form 1040, 1040A, and 1040EZ).



**Table 2.1—Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions and Tax Items, by Size of Adjusted Gross Income—Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss		Farm net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
<b>All returns, total.....</b>	<b>2,744,253</b>	<b>27,888,031</b>	<b>3,406,549</b>	<b>22,269,103</b>	<b>201,780</b>	<b>995,204</b>	<b>3,637,231</b>	<b>94,054,765</b>	<b>260,614</b>	<b>3,303,834</b>	<b>660,052</b>	<b>-2,160,589</b>
Under \$5,000.....	27,209	106,898	30,855	315,246			18,636	-261,895	*3,916	*366	9,415	-82,898
\$5,000 under \$10,000.....	63,710	280,390	65,713	476,017	*4,636	*-13,088	53,316	-63,762	6,228	-19,583	20,900	-186,937
\$10,000 under \$15,000.....	88,788	483,202	87,778	528,450	17,631	15,705	66,484	-171,453	10,031	25,510	24,877	-113,907
\$15,000 under \$20,000.....	104,243	402,448	136,096	784,956	*3,800	*31,499	114,432	-231,733	13,024	58,958	36,634	-127,076
\$20,000 under \$25,000.....	116,589	465,959	126,712	854,148	*8,299	*36,757	136,321	-35,459	2,404	-11,798	24,301	-138,602
\$25,000 under \$30,000.....	135,539	615,477	174,427	928,010	11,190	32,720	*119,807	255,595	9,392	12,423	41,884	-24,756
\$30,000 under \$35,000.....	141,154	539,111	199,223	1,109,617	10,013	33,025	148,149	178,821	6,432	41,304	25,910	-80,338
\$35,000 under \$40,000.....	117,505	742,892	219,080	1,129,636	11,733	72,745	127,029	23,092	8,152	41,246	40,827	-94,707
\$40,000 under \$45,000.....	148,825	761,948	194,056	961,240	11,836	24,405	147,738	236,921	7,689	23,498	69,342	-157,539
\$45,000 under \$50,000.....	184,420	789,243	238,239	1,192,205	16,941	44,902	*189,003	547,586	15,544	9,320	39,445	-57,552
\$50,000 under \$55,000.....	161,197	816,404	226,842	1,152,400	7,886	44,020	167,545	560,402	11,699	25,025	53,340	-77,969
\$55,000 under \$60,000.....	156,471	771,523	204,668	1,168,593	13,694	67,555	170,019	640,690	15,747	107,822	27,725	-64,425
\$60,000 under \$75,000.....	303,456	1,989,783	440,439	2,702,829	20,435	17,054	400,314	2,098,266	24,785	81,892	74,721	-68,701
\$75,000 under \$100,000.....	325,732	2,830,402	454,996	3,312,263	28,118	180,544	525,762	4,700,109	36,719	137,863	77,481	-57,603
\$100,000 under \$200,000.....	401,007	5,706,056	422,046	2,917,289	25,383	304,177	727,099	16,108,622	45,973	464,134	57,535	-361,544
\$200,000 under \$500,000.....	197,377	5,316,197	138,407	1,606,383	7,965	86,198	380,640	23,769,111	29,810	731,910	26,665	-322,755
\$500,000 under \$1,000,000.....	45,888	2,305,566	31,166	580,543	1,590	11,582	94,566	12,492,293	7,899	344,089	5,502	-14,381
\$1,000,000 or more.....	25,145	2,964,532	16,006	549,277	831	5,404	50,374	33,207,560	5,170	1,231,855	3,545	-170,898
<b>Total taxable returns.....</b>	<b>2,514,366</b>	<b>26,538,134</b>	<b>3,148,057</b>	<b>19,899,563</b>	<b>183,542</b>	<b>990,255</b>	<b>3,411,123</b>	<b>95,640,080</b>	<b>243,656</b>	<b>3,319,074</b>	<b>582,962</b>	<b>-1,697,667</b>
<b>Total nontaxable returns.....</b>	<b>229,887</b>	<b>1,349,898</b>	<b>258,492</b>	<b>2,369,541</b>	<b>18,239</b>	<b>4,949</b>	<b>226,108</b>	<b>-1,585,315</b>	<b>16,958</b>	<b>-15,240</b>	<b>77,090</b>	<b>-462,922</b>

Size of adjusted gross income	Unemployment compensation		Social security benefits in adjusted gross income		Foreign earned income exclusion		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
<b>All returns, total.....</b>	<b>2,967,402</b>	<b>10,800,102</b>	<b>2,641,432</b>	<b>12,660,386</b>	<b>51,341</b>	<b>2,946,821</b>	<b>2,788,678</b>	<b>15,999,693</b>	<b>7,809,736</b>	<b>24,442,265</b>
Under \$5,000.....	8,912	42,408	1,019	3,881	*2,215	*147,872	12,248	14,207	57,157	35,278
\$5,000 under \$10,000.....	62,004	268,298	4,542	22,104	*4,435	*232,588	57,966	101,692	190,635	215,341
\$10,000 under \$15,000.....	96,086	490,328	15,647	48,539	*2,477	*57,974	76,111	156,205	272,044	289,707
\$15,000 under \$20,000.....	147,666	715,487	18,694	29,873	*1,943	*86,409	92,107	309,129	445,495	608,117
\$20,000 under \$25,000.....	229,350	1,074,500	123,128	176,089	*891	*71,258	107,186	258,457	445,508	855,545
\$25,000 under \$30,000.....	277,269	1,008,541	212,009	419,802	*4,852	*234,737	130,298	373,179	523,555	872,189
\$30,000 under \$35,000.....	202,992	719,050	256,481	811,527	*1,233	*45,683	162,152	366,592	546,196	874,730
\$35,000 under \$40,000.....	277,436	951,635	244,127	953,947	*3,016	*103,181	187,030	334,802	513,436	975,410
\$40,000 under \$45,000.....	290,959	882,696	215,019	981,319	*5,517	*290,913	163,394	225,801	519,818	895,575
\$45,000 under \$50,000.....	312,259	902,121	197,956	1,045,438	*891	*24,045	198,849	422,500	566,167	1,129,693
\$50,000 under \$55,000.....	223,976	819,553	202,057	1,072,516	*3,704	*157,467	195,187	505,088	411,138	927,917
\$55,000 under \$60,000.....	186,939	643,479	175,738	1,049,376	*342	*19,889	158,734	440,731	376,200	894,623
\$60,000 under \$75,000.....	382,587	1,330,016	324,230	1,795,309	*2,660	*177,713	352,311	1,291,038	852,732	2,224,940
\$75,000 under \$100,000.....	189,597	597,122	298,485	1,754,092	4,311	325,561	354,691	1,183,391	789,633	3,048,298
\$100,000 under \$200,000.....	69,763	313,253	248,578	1,657,563	8,151	602,410	350,765	2,513,089	910,921	5,826,481
\$200,000 under \$500,000.....	8,624	35,415	38,151	641,692	3,723	292,838	134,826	2,853,387	303,382	3,564,028
\$500,000 under \$1,000,000.....	691	4,500	16,136	124,574	526	38,183	34,200	1,617,838	56,994	781,328
\$1,000,000 or more.....	291	1,701	8,431	72,746	452	38,118	20,623	3,032,566	28,723	423,065
<b>Total taxable returns.....</b>	<b>2,764,020</b>	<b>9,760,849</b>	<b>2,567,047</b>	<b>12,351,414</b>	<b>40,053</b>	<b>2,339,781</b>	<b>2,618,387</b>	<b>15,343,623</b>	<b>7,135,165</b>	<b>23,492,967</b>
<b>Total nontaxable returns.....</b>	<b>203,382</b>	<b>1,039,254</b>	<b>74,385</b>	<b>308,973</b>	<b>11,288</b>	<b>607,040</b>	<b>170,291</b>	<b>656,070</b>	<b>674,571</b>	<b>949,298</b>

Footnotes at end of table





**Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions and Tax Items, by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Itemized deductions--continued						Exemptions		Taxable income	
	Miscellaneous deductions subject to 2% AGI limitation--continued		Gambling loss deduction		Miscellaneous deductions other than gambling					
	Tax preparation fees		Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
	Number of returns	Amount								
	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
<b>All returns, total.....</b>	<b>9,940,224</b>	<b>2,412,152</b>	<b>606,995</b>	<b>2,157,237</b>	<b>123,118</b>	<b>254,484</b>	<b>86,722,157</b>	<b>193,275,884</b>	<b>30,787,751</b>	<b>1,523,021,964</b>
Under \$5,000.....	50,858	44,091	*6,683	*9,493	*860	*151	320,209	731,575	*7,393	*5,278
\$5,000 under \$10,000.....	177,933	31,520	10,520	34,581	*248	*37	951,990	2,177,897	157,574	224,280
\$10,000 under \$15,000.....	278,012	43,964	29,978	72,903	*2,841	*4,280	1,595,849	3,659,167	508,628	1,859,923
\$15,000 under \$20,000.....	409,834	71,838	15,116	52,723	*14,483	*14,928	2,717,476	6,232,258	1,142,831	7,709,463
\$20,000 under \$25,000.....	460,002	89,127	39,048	103,654	*14,005	*8,028	3,435,482	7,877,496	1,478,640	14,253,357
\$25,000 under \$30,000.....	514,017	90,078	39,145	140,222	*11,000	*2,082	4,657,104	10,686,535	1,974,822	27,124,734
\$30,000 under \$35,000.....	682,370	99,055	47,483	58,213	*5,876	*2,853	5,148,116	11,823,685	2,163,212	38,175,468
\$35,000 under \$40,000.....	814,766	120,968	46,658	92,716	*5,602	*1,497	6,103,726	14,016,142	2,384,583	51,763,327
\$40,000 under \$45,000.....	727,599	107,040	38,066	85,020	*1,793	*3,220	6,418,633	14,747,777	2,436,575	63,377,248
\$45,000 under \$50,000.....	733,761	127,540	37,097	132,637	*6,501	*24,784	7,297,097	16,763,373	2,601,274	78,517,885
\$50,000 under \$55,000.....	822,887	102,131	47,113	94,215	*14,870	*18,245	6,635,757	15,240,430	2,261,245	77,119,937
\$55,000 under \$60,000.....	571,190	129,839	43,100	106,987	*4,593	*768	6,300,568	14,469,540	2,058,300	76,992,442
\$60,000 under \$75,000.....	1,423,834	263,485	74,507	284,067	11,251	76,441	13,787,884	31,682,976	4,482,855	204,464,419
\$75,000 under \$100,000.....	1,184,274	295,789	64,491	135,592	8,479	16,047	10,724,907	24,640,054	3,576,390	218,310,063
\$100,000 under \$200,000.....	938,260	391,753	47,060	275,795	14,819	20,482	7,944,038	17,537,182	2,659,818	263,452,369
\$200,000 under \$500,000.....	278,350	239,785	15,135	175,285	3,999	39,819	2,124,741	987,218	700,155	173,357,424
\$500,000 under \$1,000,000.....	49,737	91,585	3,859	84,182	1,284	10,532	382,529	2,026	130,984	77,525,178
\$1,000,000 or more.....	22,539	92,562	1,937	218,950	613	10,289	178,053	553	62,474	150,789,167
<b>Total taxable returns.....</b>	<b>9,370,286</b>	<b>2,250,144</b>	<b>564,811</b>	<b>1,906,564</b>	<b>111,511</b>	<b>243,206</b>	<b>81,829,929</b>	<b>182,066,629</b>	<b>30,550,740</b>	<b>1,522,160,503</b>
<b>Total nontaxable returns.....</b>	<b>569,938</b>	<b>162,007</b>	<b>42,184</b>	<b>250,672</b>	<b>11,606</b>	<b>11,278</b>	<b>4,892,228</b>	<b>11,209,255</b>	<b>237,011</b>	<b>861,460</b>

Size of adjusted gross income	Income tax before credits		Total tax credits		Income tax after credits		Alternative minimum tax		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)
<b>All returns, total.....</b>	<b>30,788,165</b>	<b>334,649,467</b>	<b>4,115,540</b>	<b>3,507,985</b>	<b>30,556,030</b>	<b>331,141,482</b>	<b>246,065</b>	<b>1,260,561</b>	<b>30,564,529</b>	<b>332,402,043</b>
Under \$5,000.....	*4,074	*959	-	-	*4,074	*959	*1,728	*1,450	5,802	2,409
\$5,000 under \$10,000.....	157,545	33,738	*7,829	*1,933	149,716	31,805	*3,142	*2,079	150,374	33,884
\$10,000 under \$15,000.....	509,773	310,522	41,660	7,571	472,561	302,951	1,635	2,381	472,584	305,331
\$15,000 under \$20,000.....	1,143,893	1,176,472	204,135	76,459	1,037,412	1,100,012	*342	*392	1,037,754	1,100,404
\$20,000 under \$25,000.....	1,477,818	2,151,676	196,474	54,547	1,449,047	2,097,129	*183	*2,398	1,449,095	2,099,527
\$25,000 under \$30,000.....	1,975,714	4,109,578	156,331	77,008	1,954,884	4,032,571	2,355	2,981	1,954,907	4,035,552
\$30,000 under \$35,000.....	2,162,101	5,972,708	190,440	75,371	2,153,303	5,897,337	1,195	921	2,153,318	5,898,258
\$35,000 under \$40,000.....	2,384,583	8,324,951	265,169	108,171	2,377,616	8,216,780	2,614	1,747	2,377,619	8,218,527
\$40,000 under \$45,000.....	2,436,575	10,389,628	270,736	102,826	2,431,671	10,286,802	2,896	6,387	2,431,700	10,293,189
\$45,000 under \$50,000.....	2,601,274	12,516,040	305,802	153,317	2,600,363	12,362,722	2,983	11,215	2,600,388	12,373,937
\$50,000 under \$55,000.....	2,261,249	12,701,343	328,958	142,541	2,257,221	12,558,802	6,942	18,992	2,257,894	12,577,794
\$55,000 under \$60,000.....	2,058,300	12,998,518	271,505	137,577	2,057,379	12,860,940	8,530	19,729	2,058,084	12,880,669
\$60,000 under \$75,000.....	4,482,889	37,908,907	650,195	285,007	4,481,086	37,623,899	27,252	45,009	4,481,724	37,668,909
\$75,000 under \$100,000.....	3,578,936	45,504,606	545,941	316,411	3,577,449	45,188,195	46,567	84,665	3,579,620	45,272,860
\$100,000 under \$200,000.....	2,659,817	63,533,549	441,629	515,021	2,658,887	63,018,528	80,794	306,458	2,659,701	63,324,986
\$200,000 under \$500,000.....	700,156	48,645,288	399,107	699,985	48,246,181	45,414	332,297	700,403	48,578,478	
\$500,000 under \$1,000,000.....	130,991	22,904,531	42,456	248,708	130,928	22,655,822	8,064	167,488	131,054	22,823,310
\$1,000,000 or more.....	62,476	45,466,455	27,427	806,408	62,446	44,660,047	3,432	253,971	62,507	44,914,018
<b>Total taxable returns.....</b>	<b>30,557,482</b>	<b>334,514,171</b>	<b>3,884,856</b>	<b>3,372,688</b>	<b>30,556,030</b>	<b>331,141,482</b>	<b>246,065</b>	<b>1,260,561</b>	<b>30,564,529</b>	<b>332,402,043</b>
<b>Total nontaxable returns.....</b>	<b>230,683</b>	<b>135,296</b>	<b>230,683</b>	<b>135,296</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Z Less than \$500

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

NOTE: Detail may not add to totals because of rounding

**Table 2.2 – Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All returns		Joint returns of married persons		Separate returns of married persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit.....	32,540,614	2,183,969,384	22,469,647	1,732,096,731	841,336	42,921,063
Salaries and wages.....	28,567,498	1,619,016,419	20,551,428	1,306,845,935	744,828	29,998,227
Taxable interest.....	27,890,337	87,437,842	19,781,092	57,924,600	599,536	2,201,533
Tax-exempt interest.....	2,727,239	36,169,500	1,834,885	22,763,400	43,446	877,057
Dividends.....	12,466,270	54,827,532	8,930,050	36,081,198	227,671	1,454,773
State income tax refunds.....	15,114,507	9,433,546	10,973,846	7,170,822	359,902	192,661
Alimony received.....	228,409	3,090,437	29,882	147,751	*3,325	*61,782
Business or profession:						
Net income.....	5,282,227	122,572,060	4,299,387	101,269,183	86,491	2,505,486
Net loss.....	1,773,352	9,331,361	1,413,703	7,337,239	32,790	132,309
Sales of capital assets:						
Net gain in AGI.....	6,440,475	96,843,657	4,550,965	73,484,194	105,246	3,015,655
Net loss in AGI.....	2,747,382	5,440,398	1,928,643	3,869,062	55,220	56,693
Sales of property other than capital assets.....	933,029	-808,333	749,294	-703,284	21,350	13,010
Taxable IRA distribution.....	1,713,539	14,886,144	1,267,095	11,786,224	18,777	178,432
Pensions and annuities in AGI.....	6,016,440	79,844,669	4,203,341	58,287,871	82,130	766,116
Rent and royalty:						
Net income.....	2,744,253	27,888,031	2,097,503	21,825,388	43,272	601,855
Net loss.....	3,406,549	22,269,103	2,559,414	17,255,225	41,366	244,506
Farm rental income less loss.....	201,780	995,204	142,221	651,616	2,801	20,775
Partnership and S corporation net income less loss.....	3,637,231	94,054,765	2,895,107	78,406,439	50,194	2,581,333
Estate and trust net income less loss.....	260,614	3,303,834	157,619	1,505,224	2,131	144,235
Farm net income less loss.....	660,052	-2,160,589	555,743	-1,618,117	8,765	-129,732
Unemployment compensation.....	2,967,402	10,800,102	2,310,019	8,556,561	51,394	141,459
Social Security benefits in AGI.....	2,641,432	12,660,386	1,743,530	9,120,271	34,832	179,791
Other income less loss.....	2,788,678	15,999,693	2,083,632	12,498,143	48,535	352,420
Total statutory adjustments.....	7,809,736	24,442,265	5,949,356	18,650,469	119,262	477,316
Primary IRA payments.....	1,894,059	3,048,940	1,229,083	1,956,204	14,340	22,484
Secondary IRA payments.....	1,026,407	1,426,101	1,026,407	1,426,101	-	-
Payments to a Keogh plan.....	773,494	6,966,361	636,263	5,950,502	8,581	69,241
Deduction for self-employment tax.....	5,508,071	7,365,194	4,485,314	6,046,501	83,745	117,313
Total itemized deductions.....	32,540,614	481,945,631	22,469,647	368,186,168	841,336	8,796,000
Itemized deductions limitation.....	3,241,969	12,751,272	2,756,520	10,793,191	142,523	405,530
Medical and dental expense deduction.....	5,507,781	25,747,466	3,497,867	13,846,717	115,116	353,449
Taxes paid deduction.....	31,958,848	160,452,525	22,268,779	125,308,712	813,094	3,127,865
Interest paid deduction.....	27,347,034	208,655,776	20,258,055	165,539,072	626,598	3,624,461
Contributions deduction.....	29,603,408	63,843,281	21,019,571	49,665,087	695,399	1,188,995
Casualty or theft loss.....	121,699	2,206,679	81,332	1,950,831	4,026	6,701
Moving expense deduction.....	815,172	4,261,351	586,677	3,419,536	14,907	48,102
Total miscellaneous deductions.....	8,098,935	29,529,825	5,195,617	19,249,405	211,768	851,957
Taxable income.....	30,787,751	1,523,021,964	21,489,597	1,210,107,431	806,702	31,571,225
Total tax credits.....	4,115,540	3,507,985	3,346,688	2,751,771	26,761	86,682
Child care credit.....	2,885,699	1,199,878	2,519,020	1,039,751	10,696	4,283
Credit for the elderly and disabled.....	*11,396	*4,411	*4,577	*2,170	-	-
Foreign tax credit.....	719,489	1,372,805	528,507	1,012,743	14,600	68,146
Earned income credit used to offset income tax before credits.....	317,918	82,104	140,321	29,859	1,171	7,712
Minimum tax credits.....	56,360	277,682	43,921	220,557	683	5,944
General business credit.....	157,082	417,015	132,329	350,476	-	-
Income tax after credits.....	30,556,030	331,141,482	21,382,028	263,211,497	800,935	7,485,583
Alternative minimum tax.....	246,065	1,260,561	167,941	928,975	19,301	60,109
Total income tax.....	30,564,529	332,402,043	21,386,591	264,140,472	801,402	7,545,692
Total tax liability.....	31,100,972	348,040,352	21,782,598	276,946,672	809,642	7,808,278
Total tax payments.....	31,514,644	363,634,451	21,993,425	285,276,475	797,026	7,711,308
Income tax withheld.....	29,079,540	263,133,839	20,728,825	208,640,093	749,082	5,038,608
Estimated tax payments.....	5,774,672	90,687,751	3,910,436	69,013,418	90,998	2,339,770
Overpayment refunded.....	19,933,575	35,885,812	13,177,714	24,865,837	466,980	617,947
Tax due at time of filing.....	10,629,676	31,286,761	8,159,886	24,748,319	330,625	985,130

Footnotes at end of table.



**Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit.....	1,997,808	84,396,424	30,605	1,402,972	7,201,218	323,152,193
Salaries and wages.....	1,859,260	69,894,397	23,097	727,191	5,388,884	211,750,670
Taxable interest.....	1,424,374	1,788,988	26,159	234,623	6,059,177	25,288,099
Tax-exempt interest.....	65,005	742,870	4,668	114,918	779,235	11,671,254
Dividends.....	438,607	1,109,422	10,238	59,316	2,859,704	16,122,823
State income tax refunds.....	931,948	482,213	12,892	5,319	2,836,119	1,582,532
Alimony received.....	103,998	1,405,404	-	-	91,202	1,475,500
Business or profession:						
Net income.....	159,035	3,157,241	*1,474	*90,876	735,840	15,549,274
Net loss.....	75,145	353,929	-	-	251,714	1,507,884
Sales of capital assets:						
Net gain in AGI.....	193,669	2,089,639	5,443	36,000	1,585,152	18,238,169
Net loss in AGI.....	96,775	173,608	6,146	10,763	660,598	1,330,272
Sales of property other than capital assets.....	24,082	54,892	*1,466	*7,991	136,837	-180,942
Taxable IRA distribution.....	57,053	391,606	*3,608	*59,425	367,005	2,470,457
Pensions and annuities in AGI.....	257,587	2,514,228	13,468	205,736	1,459,914	18,070,717
Rent and royalty:						
Net income.....	88,432	760,164	2,529	1,850	512,517	4,698,774
Net loss.....	179,716	1,112,103	5,553	36,093	620,500	3,621,176
Farm rental income less loss.....	*6,460	*18,325	*3	*4	50,295	304,484
Partnership and S corporation net income less loss.....	89,838	2,256,377	4,113	12,931	597,979	10,797,685
Estate and trust net income less loss.....	4,403	111,375	3,518	21,939	92,943	1,521,060
Farm net income less loss.....	10,554	-71,321	*1,418	*36,722	83,571	-304,697
Unemployment compensation.....	147,571	505,184	*3,665	*5,432	454,751	1,591,467
Social Security benefits in AGI.....	44,097	152,025	9,737	32,723	809,236	3,175,577
Other income less loss.....	126,723	521,467	*2,222	*9,416	527,566	2,618,247
Total statutory adjustments.....	320,191	930,457	5,026	9,494	1,415,901	4,374,528
Primary IRA payments.....	105,832	169,345	*1,485	*2,969	543,318	897,938
Secondary IRA payments.....	-	-	-	-	-	-
Payments to a Keogh plan.....	27,606	166,296	*230	*3,922	100,814	776,400
Deduction for self-employment tax.....	170,923	196,259	2,624	2,070	765,465	1,003,050
Total itemized deductions.....	1,997,808	23,739,526	30,605	326,475	7,201,218	80,897,462
Itemized deductions limitation.....	64,285	212,573	685	3,831	277,956	1,336,147
Medical and dental expense deduction.....	387,202	1,084,351	*7,241	*22,064	1,500,355	10,440,884
Taxes paid deduction.....	1,977,526	6,881,565	30,605	146,081	6,868,843	24,988,301
Interest paid deduction.....	1,687,095	11,382,843	25,995	119,456	4,749,292	27,989,943
Contributions deduction.....	1,834,004	2,593,158	28,106	27,689	6,026,327	10,368,353
Casualty or theft loss.....	12,426	45,206	-	-	23,914	203,941
Moving expense deduction.....	38,678	191,591	-	-	174,910	602,122
Total miscellaneous deductions.....	639,504	1,773,384	8,249	15,015	2,043,798	7,640,064
Taxable income.....	1,860,561	50,878,461	28,720	935,502	6,802,170	229,529,344
Total tax credits.....	493,777	250,852	5,475	2,663	242,839	416,017
Child care credit.....	331,056	146,056	*381	*267	24,546	9,521
Credit for the elderly and disabled.....	-	-	-	-	*6,819	*2,241
Foreign tax credit.....	12,521	28,819	*3,511	*1,646	160,350	261,451
Earned income credit used to offset income tax before credits.....	173,682	51,289	*1,242	*319	*2,672	*636
Minimum tax credits.....	3,206	7,596	*333	*405	7,730	41,412
General business credit.....	2,742	7,522	*12	*26	21,317	53,048
Income tax after credits.....	1,762,851	9,671,459	27,478	170,773	6,582,738	50,602,170
Alternative minimum tax.....	11,504	39,443	*8	*107	47,310	231,927
Total income tax.....	1,763,224	9,710,903	27,478	170,880	6,585,832	50,834,097
Total tax liability.....	1,796,190	10,133,386	27,478	175,328	6,685,063	52,976,689
Total tax payments.....	1,932,545	12,458,647	29,355	221,437	6,762,293	57,966,583
Income tax withheld.....	1,854,280	10,450,543	24,498	132,846	5,722,876	38,871,750
Estimated tax payments.....	152,601	1,795,094	9,072	87,046	1,611,566	17,452,423
Overpayment refunded.....	1,641,996	3,031,745	21,011	44,761	4,625,895	7,325,522
Tax due at time of filing.....	310,098	837,615	9,167	12,636	1,819,900	4,703,060

\* Estimate should be used with caution due to the small number of sample returns on which it is based.  
NOTE: Detail may not add to total because of rounding.

**Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents				
				Total				
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
							Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
<b>All returns, total.....</b>	<b>113,604,503</b>	<b>230,547,002</b>	<b>152,351,968</b>	<b>42,643,645</b>	<b>78,195,034</b>	<b>1,755,697,492</b>	<b>29,854,995</b>	<b>213,197,819</b>
Under \$5,000.....	15,972,529	14,417,527	10,261,367	2,459,174	4,156,180	-12,948,640	7,172	28,814
\$5,000 under \$10,000.....	14,874,759	22,067,228	15,425,978	3,978,100	6,641,250	30,703,226	82,065	9,602
\$10,000 under \$15,000.....	13,240,069	24,103,901	16,466,853	4,462,833	7,637,048	55,528,305	461,317	204,700
\$15,000 under \$20,000.....	11,490,171	22,475,572	15,100,108	4,044,140	7,375,484	70,587,425	2,034,348	1,181,771
\$20,000 under \$25,000.....	9,553,310	19,650,018	13,109,646	3,560,238	6,540,372	79,790,867	3,319,824	4,074,257
\$25,000 under \$30,000.....	7,590,154	16,490,670	10,967,416	2,933,833	5,523,254	80,688,009	2,844,534	5,295,195
\$30,000 under \$35,000.....	6,630,554	15,381,787	10,101,985	2,816,728	5,279,802	91,443,612	2,786,182	6,985,474
\$35,000 under \$40,000.....	5,694,436	14,091,810	9,155,692	2,616,515	4,936,118	98,330,337	2,586,032	8,101,315
\$40,000 under \$45,000.....	4,744,920	12,369,092	7,988,805	2,328,249	4,380,287	98,738,701	2,317,511	8,762,035
\$45,000 under \$50,000.....	4,263,727	11,734,644	7,457,276	2,275,944	4,277,368	107,793,857	2,268,740	9,992,734
\$50,000 under \$55,000.....	3,455,327	9,836,660	6,211,781	1,910,433	3,624,899	100,285,338	1,904,303	9,900,582
\$55,000 under \$60,000.....	2,776,902	8,307,424	5,117,237	1,633,517	3,190,187	93,807,833	1,628,656	9,627,034
\$60,000 under \$75,000.....	5,564,120	16,755,877	10,406,960	3,282,025	6,348,917	219,678,386	3,275,882	25,952,888
\$75,000 under \$100,000.....	3,988,202	11,723,678	7,518,565	2,257,977	4,205,114	192,443,895	2,256,348	28,798,457
\$100,000 under \$200,000.....	2,810,579	8,314,379	5,289,052	1,583,110	3,025,327	207,510,977	1,581,530	35,850,753
\$200,000 under \$500,000.....	746,344	2,229,904	1,388,198	399,930	841,706	116,309,356	399,604	27,125,090
\$500,000 under \$1,000,000.....	141,159	408,842	261,924	70,306	146,917	47,391,198	70,266	12,351,837
\$1,000,000 or more.....	67,243	187,990	123,146	30,596	64,845	77,614,809	30,581	20,955,281
<b>Taxable returns, total.....</b>	<b>86,731,946</b>	<b>175,774,607</b>	<b>121,246,241</b>	<b>29,854,995</b>	<b>54,528,365</b>	<b>1,641,648,595</b>	<b>29,854,995</b>	<b>213,197,819</b>
<b>Nontaxable returns, total.....</b>	<b>26,872,557</b>	<b>54,772,395</b>	<b>31,105,727</b>	<b>12,788,650</b>	<b>23,666,668</b>	<b>114,048,896</b>		

## Exemptions for dependents--continued

Size of adjusted gross income	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>All returns, total.....</b>	<b>40,144,295</b>	<b>71,951,265</b>	<b>1,675,468,334</b>	<b>27,907,631</b>	<b>203,438,806</b>	<b>881,996</b>	<b>1,234,155</b>	<b>44,326,040</b>	<b>819,501</b>	<b>6,352,970</b>
Under \$5,000.....	2,335,515	3,916,466	-12,326,029	7,152	28,437	16,202	28,721	-480,143	*18	*268
\$5,000 under \$10,000.....	3,734,523	6,148,293	28,723,898	54,407	6,146	28,657	34,895	203,535	*4,958	*1,234
\$10,000 under \$15,000.....	4,057,392	6,751,948	50,496,069	211,558	100,932	44,605	66,455	587,774	40,635	23,629
\$15,000 under \$20,000.....	3,692,544	6,421,073	64,384,460	1,724,269	882,314	82,030	124,425	1,443,536	65,731	73,171
\$20,000 under \$25,000.....	3,314,226	5,834,055	74,289,380	3,078,492	3,661,344	83,919	126,154	1,899,198	82,811	143,292
\$25,000 under \$30,000.....	2,722,833	5,029,535	74,868,028	2,638,265	4,824,392	54,818	80,123	1,532,304	54,666	134,782
\$30,000 under \$35,000.....	2,597,948	4,813,987	84,285,102	2,567,778	6,291,556	74,669	106,995	2,447,721	74,628	249,590
\$35,000 under \$40,000.....	2,452,468	4,564,483	92,171,596	2,425,470	7,506,960	83,988	98,844	3,149,951	83,988	332,153
\$40,000 under \$45,000.....	2,224,540	4,096,612	94,364,257	2,214,180	8,282,092	67,440	84,458	2,881,504	67,440	285,657
\$45,000 under \$50,000.....	2,189,688	4,066,211	103,718,305	2,182,486	9,501,677	40,711	58,758	1,930,029	40,711	236,361
\$50,000 under \$55,000.....	1,834,461	3,398,259	96,278,189	1,828,332	9,395,437	56,182	71,243	2,959,701	56,182	378,307
\$55,000 under \$60,000.....	1,590,674	3,027,029	91,352,347	1,586,714	9,315,648	38,565	51,694	2,205,431	38,232	251,280
\$60,000 under \$75,000.....	3,197,071	6,042,175	213,987,944	3,190,938	25,156,790	88,301	122,753	5,867,217	88,294	769,037
\$75,000 under \$100,000.....	2,191,479	3,987,715	186,716,732	2,189,900	25,884,630	59,685	84,788	5,007,352	59,678	743,895
\$100,000 under \$200,000.....	1,528,375	2,855,555	200,320,731	1,527,491	34,532,437	48,135	73,202	6,452,223	47,458	1,183,323
\$200,000 under \$500,000.....	383,309	795,293	111,808,933	383,004	26,076,785	11,986	17,279	3,285,497	11,971	774,238
\$500,000 under \$1,000,000.....	67,846	140,674	45,686,751	67,808	11,907,008	1,372	2,286	940,824	1,371	251,380
\$1,000,000 or more.....	29,402	61,904	74,341,642	29,388	20,084,221	733	1,082	2,012,386	731	521,375
<b>Taxable returns, total.....</b>	<b>27,907,631</b>	<b>50,164,561</b>	<b>1,565,735,954</b>	<b>27,907,631</b>	<b>203,438,806</b>	<b>819,501</b>	<b>1,132,788</b>	<b>44,131,564</b>	<b>819,501</b>	<b>6,352,970</b>
<b>Nontaxable returns, total.....</b>	<b>12,236,664</b>	<b>21,786,705</b>	<b>109,732,380</b>			<b>62,496</b>	<b>101,367</b>	<b>194,476</b>		

**Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Exemptions for dependents--continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
<b>All returns, total.....</b>	<b>1,833,296</b>	<b>2,152,425</b>	<b>65,547,100</b>	<b>1,284,627</b>	<b>7,028,054</b>	<b>2,042,563</b>	<b>2,857,188</b>	<b>56,383,097</b>	<b>1,283,754</b>	<b>4,872,953</b>
Under \$5,000.....	40,940	49,317	-509,496	*11	*407	116,165	161,657	21,308	*8	*201
\$5,000 under \$10,000.....	177,831	222,424	1,412,303	*6,870	*140	201,009	235,638	1,621,755	*16,030	*2,082
\$10,000 under \$15,000.....	258,580	298,211	3,135,440	110,743	35,302	393,706	520,434	4,891,998	111,577	47,636
\$15,000 under \$20,000.....	251,037	280,237	4,389,886	121,529	113,063	352,673	549,729	6,203,600	216,238	152,918
\$20,000 under \$25,000.....	207,810	241,302	4,821,370	171,022	233,496	233,160	338,862	5,214,640	210,681	265,097
\$25,000 under \$30,000.....	148,892	184,411	4,085,423	131,953	252,038	146,800	229,185	4,050,350	138,888	257,882
\$30,000 under \$35,000.....	148,413	168,425	4,807,504	147,166	372,179	125,126	190,395	4,095,137	124,013	323,745
\$35,000 under \$40,000.....	99,184	115,531	3,743,298	95,417	257,861	120,997	157,261	4,552,336	115,650	328,496
\$40,000 under \$45,000.....	102,649	118,613	4,266,143	102,272	365,343	68,850	80,604	2,923,056	67,939	253,846
\$45,000 under \$50,000.....	73,070	82,008	3,468,325	72,158	306,609	46,631	70,391	2,184,732	45,718	208,030
\$50,000 under \$55,000.....	60,784	76,482	3,159,605	60,784	312,232	57,634	78,915	3,038,418	57,602	293,600
\$55,000 under \$60,000.....	52,128	60,035	2,990,884	51,212	309,823	30,396	51,429	1,714,367	30,395	162,581
\$60,000 under \$75,000.....	84,007	102,072	5,707,879	83,999	645,461	72,423	81,917	4,855,014	72,081	519,394
\$75,000 under \$100,000.....	61,824	75,500	5,244,996	61,591	658,355	37,748	57,111	3,206,573	37,706	452,036
\$100,000 under \$200,000.....	49,393	54,966	6,604,862	49,367	1,117,756	30,877	41,604	3,825,756	30,872	621,622
\$200,000 under \$500,000.....	15,618	19,358	4,442,656	15,599	984,074	6,844	9,775	1,973,134	6,834	471,368
\$500,000 under \$1,000,000.....	2,175	2,394	1,503,457	2,174	387,342	1,086	1,564	731,432	1,085	195,178
\$1,000,000 or more.....	961	1,140	2,472,567	960	676,574	438	719	1,279,491	436	319,242
<b>Taxable returns, total.....</b>	<b>1,284,627</b>	<b>1,477,779</b>	<b>59,163,844</b>	<b>1,284,627</b>	<b>7,028,054</b>	<b>1,283,754</b>	<b>1,753,237</b>	<b>47,988,838</b>	<b>1,283,754</b>	<b>4,872,953</b>
<b>Nontaxable returns, total.....</b>	<b>548,669</b>	<b>674,646</b>	<b>6,383,257</b>	-	-	<b>758,809</b>	<b>1,103,950</b>	<b>8,394,258</b>	-	-

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

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

**Table 2.4--All Returns: Exemptions by Type and Number of Exemptions, by Marital Status**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents				
				Total				
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
							Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
All returns, total.....	113,604,503	230,547,002	152,351,968	42,643,645	78,195,034	1,755,697,492	29,854,995	213,197,819
Joint returns of married persons...	48,020,923	149,588,722	96,033,406	27,341,161	53,555,316	1,456,326,691	22,595,534	189,758,851
Separate returns of married persons, total.....	2,457,692	3,527,336	2,473,789	664,259	1,053,547	18,527,822	569,101	2,597,204
Spouse filing.....	2,425,793	3,441,254	2,409,991	656,478	1,031,263	18,304,001	565,706	2,565,766
Spouse not filing.....	31,899	86,082	63,798	7,781	22,284	223,820	*3,395	*31,439
Returns of heads of household.....	14,450,516	36,148,217	14,450,516	13,342,062	21,697,701	249,872,968	5,850,920	17,106,763
Returns of surviving spouses.....	92,898	270,028	92,898	92,898	177,130	2,253,189	42,070	215,814
Returns of single persons.....	48,582,473	41,012,698	39,301,358	1,203,264	1,711,340	28,716,822	797,370	3,519,187

Size of adjusted gross income	Exemptions for dependents--continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
All returns, total.....	40,144,295	71,951,265	1,675,468,334	27,907,631	203,438,806	881,996	1,234,155	44,326,040	819,501	6,352,970
Joint returns of married persons...	26,731,536	51,191,944	1,422,487,873	22,064,991	184,836,499	383,654	515,058	27,118,533	374,570	3,957,783
Separate returns of married persons, total.....	604,930	930,062	16,859,958	513,123	2,370,718	28,284	40,604	1,052,301	28,272	167,698
Spouse filing.....	597,148	907,777	16,636,138	509,728	2,339,279	28,284	40,604	1,052,301	28,272	167,698
Spouse not filing.....	7,781	22,284	223,820	*3,395	*31,439	-	-	-	-	-
Returns of heads of household.....	12,102,691	18,835,243	223,219,245	5,007,510	14,895,779	**77,242	**117,873	2,484,309	**61,632	**287,194
Returns of surviving spouses.....	92,898	176,019	2,253,189	42,070	215,814	**	**	11,045	-	-
Returns of single persons.....	612,239	817,998	10,648,069	279,937	1,119,997	392,817	560,620	13,659,853	355,026	1,940,295

Size of adjusted gross income	Exemptions for dependents--continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
All returns, total.....	1,833,296	2,152,425	65,547,100	1,284,627	7,028,054	2,042,563	2,857,188	56,383,097	1,283,754	4,872,953
Joint returns of married persons...	834,441	1,003,037	43,184,285	657,189	5,206,042	609,997	845,277	27,553,305	455,064	2,992,700
Separate returns of married persons, total.....	16,543	17,211	574,017	16,537	93,136	41,596	65,671	753,461	38,249	56,736
Spouse filing.....	16,543	17,211	574,017	16,537	93,136	41,596	65,671	753,461	38,249	56,736
Spouse not filing.....	-	-	-	-	-	-	-	-	-	-
Returns of heads of household.....	903,987	1,037,143	19,913,986	555,914	1,517,987	1,226,416	1,707,444	24,458,005	659,675	1,490,699
Returns of surviving spouses.....	-	-	-	-	-	*1,108	*1,108	40,702	*1,108	*3,188
Returns of single persons.....	78,325	95,034	1,874,813	54,987	210,888	163,446	237,688	3,577,624	129,658	329,630

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

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

**Table 3.1—Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income**

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

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income	Taxable income	Modified taxable income	Income tax before credits regular tax computation		Tax generated		Income tax before credits	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Returns with regular tax computation only</b>										
<b>Total.....</b>	<b>88,916,192</b>	<b>3,138,536,159</b>	<b>2,045,706,535</b>	<b>2,046,128,969</b>	<b>88,916,192</b>	<b>384,798,390</b>	<b>88,916,192</b>	<b>384,835,549</b>	<b>88,916,192</b>	<b>385,305,230</b>
Under \$5,000.....	3,661,295	9,745,523	2,026,305	2,026,492	3,661,295	302,390	3,661,295	304,692	3,661,295	304,692
\$5,000 under \$10,000.....	7,901,078	61,412,812	17,553,173	17,553,494	7,901,078	2,629,444	7,901,078	2,633,610	7,901,078	2,636,143
\$10,000 under \$15,000.....	10,407,482	131,147,203	50,349,780	50,351,522	10,407,482	7,548,319	10,407,482	7,553,578	10,407,482	7,587,784
\$15,000 under \$20,000.....	10,829,259	188,919,329	88,765,838	88,768,035	10,829,259	13,310,717	10,829,259	13,316,252	10,829,259	13,339,210
\$20,000 under \$25,000.....	9,353,882	209,687,846	115,488,318	115,490,656	9,353,882	17,326,453	9,353,882	17,331,374	9,353,882	17,360,117
\$25,000 under \$30,000.....	7,484,044	205,344,084	123,555,002	123,585,946	7,484,044	18,735,822	7,484,044	18,738,944	7,484,044	18,749,612
\$30,000 under \$40,000.....	12,259,525	426,204,074	273,859,355	273,916,783	12,259,525	44,082,396	12,259,525	44,086,689	12,259,525	44,128,882
\$40,000 under \$50,000.....	8,988,898	402,219,473	269,211,742	269,278,289	8,988,898	44,066,814	8,988,898	44,070,758	8,988,898	44,106,648
\$50,000 under \$75,000.....	11,642,973	702,075,083	488,401,869	488,529,402	11,642,973	87,197,009	11,642,973	87,198,154	11,642,973	87,359,415
\$75,000 under \$100,000.....	3,853,114	328,596,427	238,026,816	238,087,641	3,853,114	49,516,574	3,853,114	49,517,648	3,853,114	49,558,947
\$100,000 under \$200,000.....	2,062,542	263,218,669	195,828,945	195,900,741	2,062,542	46,687,823	2,062,542	46,689,020	2,062,542	46,717,487
\$200,000 under \$500,000.....	387,035	111,894,171	94,694,333	94,716,632	387,035	26,719,153	387,035	26,719,319	387,035	26,764,721
\$500,000 under \$1,000,000.....	60,415	40,506,092	35,880,173	35,872,053	60,415	10,705,593	60,415	10,705,618	60,415	10,709,906
\$1,000,000 or more.....	24,649	57,565,372	52,064,887	52,051,282	24,649	15,969,882	24,649	15,969,893	24,649	15,981,667
<b>Returns with Form 8615 tax computation</b>										
<b>Total.....</b>	<b>207,539</b>	<b>1,176,423</b>	<b>1,029,248</b>	<b>1,055,522</b>	<b>207,539</b>	<b>199,658</b>	<b>207,539</b>	<b>275,461</b>	<b>207,539</b>	<b>275,461</b>
Under \$5,000.....	166,029	401,933	302,432	316,214	166,029	45,307	166,029	65,573	166,029	65,573
\$5,000 under \$10,000.....	22,594	144,128	127,636	140,128	22,594	19,122	22,594	32,477	22,594	32,477
\$10,000 under \$15,000.....	*7,314	*92,299	*84,751	*84,751	*7,314	*12,700	*7,314	*21,777	*7,314	*21,777
\$15,000 under \$20,000.....	*4,967	*79,335	*74,046	*74,046	*4,967	*11,099	*4,967	*22,232	*4,967	*22,232
\$20,000 under \$25,000.....	*1,242	*26,243	*25,498	*25,498	*1,242	*3,822	*1,242	*7,859	*1,242	*7,859
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$40,000.....	*4,446	*157,848	*151,854	*151,854	*4,446	*30,091	*4,446	*46,394	*4,446	*46,394
\$40,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$75,000.....	*328	*16,740	*15,912	*15,912	*328	*3,542	*328	*4,883	*328	*4,883
\$75,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-
\$100,000 under \$200,000.....	*481	*72,212	*70,523	*70,523	*481	*19,772	*481	*20,761	*481	*20,761
\$200,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	*40	*34,007	*33,846	*33,846	*40	*10,320	*40	*10,492	*40	*10,492
\$1,000,000 or more.....	99	151,677	142,951	142,951	99	43,883	99	43,013	99	43,013
<b>Returns with Schedule D tax computation</b>										
<b>Total.....</b>	<b>1,484,914</b>	<b>405,150,004</b>	<b>348,959,877</b>	<b>348,980,466</b>	<b>1,484,914</b>	<b>98,681,342</b>	<b>1,484,914</b>	<b>96,787,561</b>	<b>1,484,914</b>	<b>97,017,778</b>
Under \$5,000.....	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$40,000.....	-	-	-	-	-	-	-	-	-	-
\$40,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$75,000.....	129,798	8,797,638	7,504,905	7,505,439	129,798	1,770,236	129,798	1,760,520	129,798	1,760,520
\$75,000 under \$100,000.....	129,074	11,514,124	9,404,632	9,405,481	129,074	2,332,300	129,074	2,304,005	129,074	2,328,754
\$100,000 under \$200,000.....	744,751	104,684,661	84,775,334	84,785,158	744,751	21,232,638	744,751	20,998,135	744,751	21,087,452
\$200,000 under \$500,000.....	358,350	106,429,914	91,371,020	91,377,636	358,350	25,854,646	358,350	25,481,370	358,350	25,530,932
\$500,000 under \$1,000,000.....	80,523	54,705,209	48,408,036	48,409,807	80,523	14,455,891	80,523	14,186,827	80,523	14,198,330
\$1,000,000 or more.....	42,418	119,018,457	107,495,951	107,496,945	42,418	33,035,633	42,418	32,076,703	42,418	32,111,789

Footnotes at end of table.

**Table 3.1--Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income--Continued**

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

Type of tax computation by size of adjusted gross income	Total tax credits		Income tax after credits		Alternative minimum tax		Total income tax				
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	As a percentage of		Average income tax (dollars)
									Modified taxable income	Adjusted gross income	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
<b>Returns with regular tax computation only</b>											
<b>Total</b> .....	12,387,771	6,487,908	84,999,066	378,817,322	205,207	657,718	85,009,750	379,475,040	18.5	12.1	4,268
Under \$5,000.....	32,689	318	3,655,872	304,374	*2,484	*127	3,655,872	304,500	15.0	3.1	83
\$5,000 under \$10,000.....	200,508	26,348	7,731,969	2,609,796	*8	*22	7,731,969	2,609,817	14.9	4.2	330
\$10,000 under \$15,000.....	2,163,399	704,413	8,377,675	6,883,371	*386	*630	8,377,675	6,884,001	13.7	5.2	681
\$15,000 under \$20,000.....	3,036,345	1,558,976	9,302,711	11,780,233	*48	*152	9,302,711	11,780,385	13.3	6.2	1,088
\$20,000 under \$25,000.....	1,698,315	566,173	9,246,635	16,793,944	*189	*2,820	9,246,635	16,796,764	14.5	8.0	1,796
\$25,000 under \$30,000.....	582,581	272,532	7,455,921	18,477,080	3,441	4,684	7,455,921	18,481,764	15.0	9.0	2,469
\$30,000 under \$40,000.....	1,062,113	447,738	12,234,470	43,681,143	4,247	2,752	12,234,812	43,683,895	15.9	10.2	3,563
\$40,000 under \$50,000.....	1,016,934	504,567	8,975,128	43,602,081	14,103	18,695	8,981,830	43,620,776	16.2	10.8	4,853
\$50,000 under \$75,000.....	1,602,562	752,965	11,635,382	86,606,450	41,368	66,567	11,636,256	86,673,017	17.7	12.3	7,444
\$75,000 under \$100,000.....	573,257	411,729	3,850,004	49,147,219	46,292	70,825	3,852,298	49,218,044	20.7	15.0	12,774
\$100,000 under \$200,000.....	316,384	427,264	2,061,582	48,290,222	67,296	243,434	2,061,788	46,533,656	23.8	17.7	22,561
\$200,000 under \$500,000.....	78,366	285,928	386,707	26,478,793	21,977	143,614	386,938	26,622,408	28.1	23.8	68,786
\$500,000 under \$1,000,000.....	15,460	155,527	60,385	10,554,379	2,512	51,290	60,401	10,605,669	29.8	26.2	175,547
\$1,000,000 or more.....	8,859	373,431	24,625	15,608,236	856	52,107	24,643	15,660,344	30.1	27.2	635,334
<b>Returns with Form 8615 tax computation</b>											
<b>Total</b> .....	15,901	1,001	207,539	274,460	20,044	5,639	207,539	280,099	26.5	23.8	1,350
Under \$5,000.....	*11,965	*261	166,029	65,312	14,749	2,029	166,029	67,341	21.3	16.8	406
\$5,000 under \$10,000.....	*2,265	*52	22,594	32,425	*3,725	*1,104	22,594	33,529	23.9	23.3	1,484
\$10,000 under \$15,000.....	-	-	*7,314	*21,777	*1,242	*1,042	*7,314	*22,819	*28.9	*24.7	*3,120
\$15,000 under \$20,000.....	*1,242	*474	*4,967	*21,758	-	-	*4,967	*21,758	*29.4	*27.4	*4,381
\$20,000 under \$25,000.....	-	-	*1,242	*7,859	-	-	*1,242	*7,859	*30.8	*29.9	*6,328
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$40,000.....	-	-	*4,446	*46,394	-	-	*4,446	*46,394	*30.6	*29.4	*10,435
\$40,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$75,000.....	-	-	*328	*4,883	*328	*1,464	*328	*6,347	*39.9	*37.9	*19,351
\$75,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-	-
\$100,000 under \$200,000.....	*328	*28	*481	*20,735	-	-	*481	*20,735	*29.4	*28.7	*43,108
\$200,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	*40	*3	*40	*10,489	-	-	*40	*10,489	*31.0	*30.8	*262,225
\$1,000,000 or more.....	*62	*185	99	42,828	-	-	99	42,828	30.0	28.2	432,608
<b>Returns with Schedule D tax computation</b>											
<b>Total</b> .....	321,067	1,259,169	1,484,754	95,758,609	48,912	552,948	1,484,857	96,311,557	27.6	23.8	64,860
Under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$40,000.....	-	-	-	-	-	-	-	-	-	-	-
\$40,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$75,000.....	*7,117	*615	129,798	1,759,905	*3	*13	129,798	1,759,918	23.4	20.0	13,559
\$75,000 under \$100,000.....	19,921	13,404	129,074	2,315,350	*1,464	*4,813	129,074	2,320,163	24.7	20.2	17,975
\$100,000 under \$200,000.....	144,929	261,910	744,734	20,825,543	14,679	61,162	744,734	20,886,705	24.6	20.0	28,045
\$200,000 under \$500,000.....	99,172	294,635	358,282	25,236,297	24,399	182,131	358,322	25,418,428	27.8	23.9	70,932
\$500,000 under \$1,000,000.....	29,932	154,077	80,473	14,044,254	5,726	114,697	80,515	14,158,951	29.2	25.9	175,637
\$1,000,000 or more.....	19,995	534,528	42,393	31,577,260	2,641	190,132	42,415	31,767,393	29.6	26.7	748,913

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

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

**Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income								
	Total			Under 5 percent			5 under 7 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
<b>All returns</b>									
<b>Total.....</b>	<b>86,731,946</b>	<b>3,483,882,438</b>	<b>476,238,785</b>	<b>15,337,524</b>	<b>212,392,050</b>	<b>6,244,841</b>	<b>10,325,111</b>	<b>219,054,504</b>	<b>13,399,755</b>
Under \$5,000.....	3,837,183	6,168,403	452,409	2,863,992	8,259,542	164,913	281,034	397,050	23,195
\$5,000 under \$10,000.....	7,756,584	60,038,286	2,644,693	4,786,112	35,783,600	1,027,681	2,131,158	17,629,381	1,012,677
\$10,000 under \$15,000.....	8,389,032	105,380,335	6,913,874	1,971,307	25,342,665	608,631	1,754,102	19,845,150	1,251,739
\$15,000 under \$20,000.....	9,308,020	163,341,043	11,802,535	2,461,985	43,108,045	1,191,620	1,493,456	27,173,978	1,608,994
\$20,000 under \$25,000.....	9,248,253	207,483,633	16,814,783	1,599,341	35,248,839	1,151,733	1,569,066	34,924,571	2,133,363
\$25,000 under \$30,000.....	7,456,837	204,602,290	18,482,005	645,190	17,477,164	588,265	1,000,241	27,387,023	1,675,138
\$30,000 under \$40,000.....	12,239,277	425,473,953	43,730,622	574,751	19,721,645	648,463	1,100,763	37,550,556	2,324,086
\$40,000 under \$50,000.....	8,981,884	401,920,374	43,621,782	244,431	10,945,544	371,759	507,410	22,629,037	1,416,968
\$50,000 under \$75,000.....	11,768,056	710,601,577	88,455,492	118,751	6,874,028	218,902	428,164	25,344,518	1,565,335
\$75,000 under \$100,000.....	3,985,370	340,379,255	51,552,937	38,033	3,228,303	83,775	48,089	4,033,776	247,138
\$100,000 under \$200,000.....	2,807,611	367,991,936	67,445,248	28,032	3,536,135	112,001	9,147	1,225,191	74,196
\$200,000 or more.....	953,838	490,521,351	124,322,404	5,598	2,866,541	77,098	2,480	1,114,273	66,926
<b>Joint returns</b>									
<b>Total.....</b>	<b>40,457,143</b>	<b>2,393,673,330</b>	<b>338,254,817</b>	<b>5,149,293</b>	<b>118,561,900</b>	<b>3,582,973</b>	<b>4,691,651</b>	<b>145,056,858</b>	<b>8,884,929</b>
Under \$5,000.....	11,423	-2,486,570	64,749	*4,780	*14,936	*336	*10	*31	*2
\$5,000 under \$10,000.....	*632	*4,206	*599	*341	*2,048	*96	-	-	-
\$10,000 under \$15,000.....	1,319,894	17,465,523	376,162	1,318,293	17,445,284	370,342	-	-	-
\$15,000 under \$20,000.....	2,451,680	43,571,297	1,899,367	1,400,420	24,242,272	731,071	1,016,806	18,654,220	1,101,558
\$20,000 under \$25,000.....	3,370,867	75,887,360	4,426,306	1,092,991	24,199,456	772,455	1,051,774	23,438,110	1,431,574
\$25,000 under \$30,000.....	3,274,354	90,224,067	6,489,696	487,408	13,225,084	439,605	769,017	21,114,582	1,291,972
\$30,000 under \$40,000.....	6,870,102	240,562,371	20,367,394	471,062	16,149,929	532,628	954,506	32,613,264	2,013,141
\$40,000 under \$50,000.....	6,416,915	288,004,334	27,264,766	209,158	9,393,493	317,980	446,987	19,908,926	1,244,178
\$50,000 under \$75,000.....	9,917,331	601,359,079	70,525,524	101,581	5,846,153	190,007	398,790	23,677,101	1,458,983
\$75,000 under \$100,000.....	3,527,979	301,035,857	44,209,530	34,831	2,960,160	74,052	43,151	3,615,782	221,218
\$100,000 under \$200,000.....	2,477,311	324,162,421	58,038,825	24,111	3,037,028	97,634	8,456	1,125,230	67,965
\$200,000 or more.....	818,856	413,883,385	104,591,900	4,320	2,046,054	56,768	2,154	909,613	54,338
<b>Single returns</b>									
<b>Total.....</b>	<b>37,423,460</b>	<b>816,908,965</b>	<b>107,490,424</b>	<b>7,957,025</b>	<b>53,342,657</b>	<b>1,504,778</b>	<b>4,405,950</b>	<b>46,786,950</b>	<b>2,850,275</b>
Under \$5,000.....	3,814,341	9,276,614	378,952	2,851,013	8,214,032	164,122	281,025	397,019	23,193
\$5,000 under \$10,000.....	7,368,937	56,980,441	2,532,508	4,500,658	33,619,599	975,118	2,054,115	16,932,478	969,668
\$10,000 under \$15,000.....	6,433,246	79,888,446	6,095,742	340,256	4,006,263	135,333	1,672,093	18,589,694	1,186,817
\$15,000 under \$20,000.....	5,150,845	89,280,661	8,426,342	124,653	2,135,021	67,833	156,439	2,774,450	168,558
\$20,000 under \$25,000.....	3,946,464	88,272,277	9,302,032	52,802	1,152,965	33,824	77,553	1,780,273	107,934
\$25,000 under \$30,000.....	3,008,312	82,234,520	9,306,114	31,404	851,221	28,840	60,813	1,665,538	102,835
\$30,000 under \$40,000.....	3,871,422	133,217,728	18,070,879	23,473	802,911	26,393	54,955	1,865,012	117,884
\$40,000 under \$50,000.....	1,803,311	80,126,263	12,430,615	14,952	687,762	20,983	31,077	1,407,425	87,857
\$50,000 under \$75,000.....	1,317,728	77,896,755	13,482,405	11,396	715,113	20,667	12,327	718,172	44,792
\$75,000 under \$100,000.....	357,831	30,767,568	5,834,772	2,490	207,923	8,069	4,606	388,292	24,259
\$100,000 under \$200,000.....	247,458	32,805,009	7,146,633	3,123	414,901	10,862	*636	*93,646	*5,829
\$200,000 or more.....	103,565	56,162,683	14,483,428	805	534,946	12,734	313	174,950	10,648

Footnotes at end of table.

**Table 3.2—Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income—Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income—continued								
	7 under 10 percent			10 under 12 percent			12 under 15 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
<b>All returns</b>									
<b>Total</b> .....	<b>24,727,384</b>	<b>719,899,526</b>	<b>62,498,406</b>	<b>16,447,487</b>	<b>591,683,364</b>	<b>64,656,564</b>	<b>9,427,812</b>	<b>519,266,376</b>	<b>69,923,970</b>
Under \$5,000.....	272,788	466,339	38,969	242,623	558,951	61,321	80,634	252,567	31,595
\$5,000 under \$10,000.....	726,627	5,798,311	480,891	22,646	166,086	18,216	64,869	496,361	67,498
\$10,000 under \$15,000.....	4,413,194	57,333,453	4,677,974	200,486	2,439,467	257,857	30,584	374,422	50,810
\$15,000 under \$20,000.....	3,514,822	58,892,128	5,429,005	1,810,909	33,711,792	3,485,855	*19,860	*340,458	*45,153
\$20,000 under \$25,000.....	2,471,338	56,333,838	4,580,475	3,557,959	79,799,629	8,781,751	39,395	908,091	118,008
\$25,000 under \$30,000.....	2,953,261	81,562,727	7,009,585	1,967,790	52,683,009	5,983,794	879,012	25,173,677	3,173,660
\$30,000 under \$40,000.....	4,653,164	161,211,109	14,111,647	2,632,833	93,649,627	9,966,379	2,004,211	66,626,227	9,160,778
\$40,000 under \$50,000.....	3,093,101	138,241,865	12,193,347	3,032,929	135,549,246	14,778,037	789,654	35,984,432	4,770,082
\$50,000 under \$75,000.....	2,435,361	140,988,819	12,306,343	2,468,249	146,262,376	16,118,459	3,986,550	243,170,012	32,552,727
\$75,000 under \$100,000.....	150,165	12,542,687	1,107,624	424,302	35,289,497	3,947,912	1,171,319	99,018,748	13,468,224
\$100,000 under \$200,000.....	40,717	5,044,020	433,479	84,093	9,925,149	1,093,302	349,816	41,403,214	5,731,565
\$200,000 or more.....	2,849	1,484,231	129,065	2,687	1,648,535	183,680	11,910	5,518,168	755,890
<b>Joint returns</b>									
<b>Total</b> .....	<b>12,429,361</b>	<b>497,024,104</b>	<b>43,107,069</b>	<b>7,186,820</b>	<b>364,220,246</b>	<b>39,712,597</b>	<b>5,349,406</b>	<b>373,932,505</b>	<b>50,293,990</b>
Under \$5,000.....	*42	*12	*1	-	-	-	-	-	-
\$5,000 under \$10,000.....	-	-	-	-	-	-	*239	*1,677	*210
\$10,000 under \$15,000.....	*6	*78	*7	-	-	-	-	-	-
\$15,000 under \$20,000.....	31,204	615,602	43,588	-	-	-	-	-	-
\$20,000 under \$25,000.....	1,222,227	28,167,799	2,194,109	-	-	-	*1,242	*24,131	*3,159
\$25,000 under \$30,000.....	2,013,157	55,753,721	4,741,019	*2,489	*66,615	*7,193	*3	*62	*8
\$30,000 under \$40,000.....	3,781,160	131,390,393	11,465,995	1,654,698	60,102,310	6,297,395	*1,155	*33,981	*4,601
\$40,000 under \$50,000.....	2,851,643	127,509,179	11,242,503	2,703,021	121,168,564	13,188,056	*2,105	*80,376	*10,048
\$50,000 under \$75,000.....	2,345,209	135,824,443	11,859,856	2,344,482	139,197,060	15,348,909	204,030	9,930,211	1,226,145
\$75,000 under \$100,000.....	146,728	12,240,706	1,080,677	401,906	33,323,848	3,733,235	3,670,435	225,193,944	30,098,643
\$100,000 under \$200,000.....	35,567	4,347,752	375,977	78,245	9,216,514	1,013,328	1,126,521	95,173,668	12,933,590
\$200,000 or more.....	2,420	1,174,418	103,337	1,977	1,145,334	126,481	333,976	39,313,411	5,445,446
<b>Single returns</b>									
<b>Total</b> .....	<b>9,628,796</b>	<b>151,852,346</b>	<b>13,243,225</b>	<b>7,813,219</b>	<b>179,711,423</b>	<b>19,764,019</b>	<b>3,451,252</b>	<b>117,503,399</b>	<b>15,894,992</b>
Under \$5,000.....	270,074	453,365	37,905	242,623	558,951	61,321	80,634	252,567	31,595
\$5,000 under \$10,000.....	702,880	5,613,506	465,895	21,535	156,108	17,104	64,630	494,684	67,288
\$10,000 under \$15,000.....	4,186,843	54,455,310	4,432,753	196,856	2,390,326	252,709	22,769	267,754	37,272
\$15,000 under \$20,000.....	3,213,067	53,452,322	4,979,796	1,636,422	30,574,865	3,152,561	*15,283	*264,433	*35,678
\$20,000 under \$25,000.....	474,749	10,478,130	916,957	3,324,946	74,507,490	8,181,428	*10,214	*212,770	*27,091
\$25,000 under \$30,000.....	277,982	7,654,646	672,856	1,829,521	48,811,376	5,573,931	805,011	23,149,279	2,909,752
\$30,000 under \$40,000.....	378,531	12,940,947	1,143,482	378,984	12,812,780	1,431,336	1,903,295	63,049,605	8,680,261
\$40,000 under \$50,000.....	77,340	3,512,839	315,469	127,875	5,595,187	624,222	321,220	14,130,611	1,947,596
\$50,000 under \$75,000.....	40,813	2,335,180	197,001	29,835	1,685,232	181,379	183,542	10,460,811	1,439,342
\$75,000 under \$100,000.....	2,956	262,667	23,364	19,100	1,708,698	185,549	31,043	2,620,564	364,423
\$100,000 under \$200,000.....	3,192	467,292	38,865	5,027	609,493	68,590	11,543	1,528,882	207,538
\$200,000 or more.....	371	226,143	18,882	495	300,919	33,889	2,066	1,071,440	147,159

Footnotes at end of table.



**Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income**  
**--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income--continued								
	15 under 17 percent			17 under 25 percent			25 under 30 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
<b>All returns</b>									
<b>Total.....</b>	<b>4,569,644</b>	<b>305,897,120</b>	<b>48,851,450</b>	<b>5,337,323</b>	<b>606,045,128</b>	<b>123,459,832</b>	<b>508,039</b>	<b>282,315,918</b>	<b>77,063,713</b>
Under \$5,000.....	*12,027	*33,724	*5,517	68,988	213,270	43,093	*5,775	*22,660	*5,800
\$5,000 under \$10,000.....	*2,483	*21,027	*3,344	14,514	87,424	18,869	*8,083	*55,283	*14,592
\$10,000 under \$15,000.....	-	-	-	*11,899	*153,230	*34,279	*2,353	*31,142	*8,566
\$15,000 under \$20,000.....	-	-	-	*11	*187	*39	*4,967	*79,335	*21,758
\$20,000 under \$25,000.....	*4,585	*106,416	*16,261	*2,394	*51,004	*9,308	*2,483	*51,472	*14,303
\$25,000 under \$30,000.....	*8,985	*252,622	*39,331	*2,220	*62,186	*11,172	*125	*3,548	*902
\$30,000 under \$40,000.....	1,202,574	44,095,202	7,011,559	63,509	2,348,173	424,977	*2,015	*71,531	*20,050
\$40,000 under \$50,000.....	518,943	22,832,830	3,673,890	792,998	35,527,284	6,363,946	*480	*21,777	*6,082
\$50,000 under \$75,000.....	1,288,090	83,577,465	13,258,443	1,037,073	64,004,730	12,237,991	*1,108	*59,812	*17,303
\$75,000 under \$100,000.....	1,010,641	86,938,397	13,918,045	1,137,057	98,857,101	18,627,519	1,388	112,191	29,792
\$100,000 under \$200,000.....	506,393	62,228,669	10,004,883	1,727,406	234,768,489	47,283,109	59,057	9,423,919	2,484,994
\$200,000 or more.....	14,923	5,709,768	920,178	479,255	169,972,050	38,405,531	420,203	272,383,247	74,459,572
<b>Joint returns</b>									
<b>Total.....</b>	<b>2,401,167</b>	<b>210,505,332</b>	<b>33,606,472</b>	<b>2,867,087</b>	<b>434,907,485</b>	<b>89,164,996</b>	<b>351,813</b>	<b>227,961,706</b>	<b>62,189,061</b>
Under \$5,000.....	-	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	-	-	-	*3	*27	*5	-	-	-
\$10,000 under \$15,000.....	-	-	-	*1,108	*13,582	*2,461	*3	*44	*12
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	*8	*173	*28	*2,394	*51,004	*9,308	-	-	-
\$25,000 under \$30,000.....	-	-	-	*1,111	*29,666	*5,124	*3	*83	*24
\$30,000 under \$40,000.....	-	-	-	*5,570	*187,425	*36,189	*907	*35,510	*10,488
\$40,000 under \$50,000.....	-	-	-	*70	*3,211	*602	*151	*6,293	*1,599
\$50,000 under \$75,000.....	936,567	62,976,194	9,948,838	114,985	8,295,636	1,437,179	*1,100	*59,264	*17,163
\$75,000 under \$100,000.....	957,865	82,332,400	13,175,567	814,421	71,182,826	12,922,869	*970	*75,363	*20,101
\$100,000 under \$200,000.....	492,670	60,477,630	9,719,134	1,494,110	204,951,132	40,824,670	8,182	1,396,663	363,226
\$200,000 or more.....	14,056	4,718,936	762,906	433,314	150,192,975	33,926,590	340,497	226,388,487	61,776,448
<b>Single returns</b>									
<b>Total.....</b>	<b>1,869,070</b>	<b>79,248,483</b>	<b>12,658,301</b>	<b>2,152,537</b>	<b>143,142,557</b>	<b>28,613,584</b>	<b>126,441</b>	<b>40,868,013</b>	<b>11,172,397</b>
Under \$5,000.....	*12,027	*33,724	*5,517	68,988	213,270	43,093	*5,775	*22,660	*5,800
\$5,000 under \$10,000.....	*2,483	*21,027	*3,344	14,510	87,397	18,864	*8,083	*55,283	*14,592
\$10,000 under \$15,000.....	-	-	-	*7,456	*93,739	*21,643	*2,350	*31,098	*8,554
\$15,000 under \$20,000.....	-	-	-	*11	*187	*39	*4,967	*79,335	*21,758
\$20,000 under \$25,000.....	*4,577	*106,243	*16,233	-	-	-	*1,242	*26,243	*7,859
\$25,000 under \$30,000.....	*2,350	*66,474	*10,975	*1,108	*32,520	*6,048	*122	*3,465	*878
\$30,000 under \$40,000.....	1,119,160	41,275,050	6,558,804	*6,563	*239,057	*42,245	*1,108	*36,022	*9,563
\$40,000 under \$50,000.....	464,835	20,476,536	3,286,143	765,601	34,296,519	6,139,874	*329	*15,484	*4,483
\$50,000 under \$75,000.....	227,891	13,319,710	2,141,058	811,541	48,642,338	9,449,530	*8	*549	*140
\$75,000 under \$100,000.....	30,020	2,632,987	422,943	264,743	22,711,917	4,729,514	*86	*7,157	*2,008
\$100,000 under \$200,000.....	5,153	687,060	112,277	178,087	22,537,294	4,933,461	39,938	6,359,827	1,663,918
\$200,000 or more.....	574	629,672	101,006	33,929	14,288,318	3,229,273	62,432	34,230,890	9,432,845

Footnotes at end of table.

**Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income**  
**--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income--continued								
	30 under 50 percent			50 under 100 percent			100 percent or more		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	
<b>All returns</b>									
<b>Total.....</b>	<b>35,243</b>	<b>30,522,967</b>	<b>9,447,899</b>	<b>7,458</b>	<b>777,473</b>	<b>499,339</b>	<b>8,921</b>	<b>-3,971,989</b>	<b>193,015</b>
Under \$5,000.....	*1,242	*1,639	*558	*34	*15	*14	8,045	-4,037,354	77,435
\$5,000 under \$10,000.....	*16	*129	*51	*41	*381	*260	*34	*303	*613
\$10,000 under \$15,000.....	*5,094	*60,646	*23,273				*14	*161	*745
\$15,000 under \$20,000.....	*1,108	*17,782	*7,475	*900	*17,290	*12,516	*3	*47	*119
\$20,000 under \$25,000.....	*167	*3,780	*1,157	*1,157	*28,315	*18,375	*369	*7,681	*12,048
\$25,000 under \$30,000.....	*10	*261	*83				*3	*75	*76
\$30,000 under \$40,000.....	*5,404	*198,140	*61,626	*49	*1,624	*892	*3	*118	*164
\$40,000 under \$50,000.....	*1,206	*53,028	*22,173	*684	*33,042	*21,602	*48	*2,288	*3,916
\$50,000 under \$75,000.....	1,920	118,629	44,157	*2,735	*198,212	*127,862	*55	*2,977	*7,972
\$75,000 under \$100,000.....	4,334	355,106	120,010	33	2,734	1,630	*8	*715	*1,268
\$100,000 under \$200,000.....	1,731	261,559	97,384	891	136,299	85,431	*328	*38,293	*64,905
\$200,000 or more.....	13,010	29,452,270	9,069,951	935	359,561	230,758	*10	*12,708	*23,755
<b>Joint returns</b>									
<b>Total.....</b>	<b>17,241</b>	<b>23,368,153</b>	<b>7,231,894</b>	<b>6,654</b>	<b>621,215</b>	<b>393,401</b>	<b>6,651</b>	<b>-2,486,173</b>	<b>87,435</b>
Under \$5,000.....				*34	*15	*14	6,557	-2,501,564	64,395
\$5,000 under \$10,000.....	†	†	†	*41	*381	*260	†	†	†
\$10,000 under \$15,000.....	†	†	†				†	†	†
\$15,000 under \$20,000.....	*1,108	*17,782	*7,475	*900	*17,290	*12,516			
\$20,000 under \$25,000.....	*161	*3,634	*1,108	*1,109	*27,122	*17,718			
\$25,000 under \$30,000.....	*10	*261	*83						
\$30,000 under \$40,000.....	*53	*1,851	*809	*41	*1,312	*701	*3	*75	*76
\$40,000 under \$50,000.....	*1,166	*51,103	*21,439	*684	*33,042	*21,602	*6	*314	*662
\$50,000 under \$75,000.....	*1,435	*90,773	*34,172	*2,692	*195,532	*125,804	*55	*2,977	*7,972
\$75,000 under \$100,000.....	1,545	127,740	45,367	32	2,649	1,587	*8	*715	*1,268
\$100,000 under \$200,000.....	1,438	211,864	80,019	†	†	†	†	†	†
\$200,000 or more.....	9,846	22,858,674	7,038,746	†	†	†	†	†	†
<b>Single returns</b>									
<b>Total.....</b>	<b>16,702</b>	<b>5,124,822</b>	<b>1,590,914</b>	<b>791</b>	<b>149,937</b>	<b>101,781</b>	<b>1,677</b>	<b>-821,621</b>	<b>96,158</b>
Under \$5,000.....	*1,242	*1,639	*558				941	-870,612	5,849
\$5,000 under \$10,000.....	†	†	†				†	†	†
\$10,000 under \$15,000.....	†	†	†				†	†	†
\$15,000 under \$20,000.....							†	†	†
\$20,000 under \$25,000.....	*6	*145	*51	*48	*1,192	*657	*3	*47	*119
\$25,000 under \$30,000.....							*328	*6,826	*9,997
\$30,000 under \$40,000.....	*5,344	*196,031	*60,718	*8	*312	*192			
\$40,000 under \$50,000.....	*41	*1,925	*735						
\$50,000 under \$75,000.....	*332	*16,872	*6,439	*43	*2,680	*2,058	*42	*1,975	*3,254
\$75,000 under \$100,000.....	*2,789	*227,366	*74,643						
\$100,000 under \$200,000.....	*86	*17,218	*6,385	†	†	†	†	†	†
\$200,000 or more.....	2,222	4,609,220	1,420,738	†	†	†	†	†	†

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

† Data deleted to avoid disclosure of information for specific taxpayers. Data are included in the appropriate tables.

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

**Table 3.3—All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income**

(All returns are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	All returns	Total tax liability		Tax credits							
		Number of returns	Amount	Total		Child care credit		Credit for the elderly or disabled		Earned income credit used to offset income tax before credits	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
<b>All returns, total.....</b>	<b>113,604,503</b>	<b>89,030,064</b>	<b>500,020,225</b>	<b>12,733,252</b>	<b>7,749,139</b>	<b>5,980,219</b>	<b>2,527,188</b>	<b>240,144</b>	<b>51,120</b>	<b>5,974,099</b>	<b>2,058,859</b>
No adjusted gross income.....	951,744	146,055	302,856	800	194	-	-	*3	*1	*262	*56
\$1 under \$5,000.....	15,020,785	4,610,942	697,096	46,820	756	-	-	*1,242	*31	*6,347	*169
\$5,000 under \$10,000.....	14,874,759	8,296,648	3,469,883	206,376	26,891	*15,898	*1,864	75,487	15,040	104,816	8,701
\$10,000 under \$15,000.....	13,240,069	8,783,775	7,890,419	2,164,448	704,561	327,435	105,142	88,712	21,036	1,850,657	552,230
\$15,000 under \$20,000.....	11,490,171	9,589,232	13,177,866	3,037,587	1,559,451	566,875	245,384	63,306	13,060	2,751,008	1,281,397
\$20,000 under \$25,000.....	9,553,310	9,325,118	18,315,883	1,698,315	566,173	671,590	323,577	*11,395	*1,952	1,261,008	216,305
\$25,000 under \$30,000.....	7,590,153	7,497,825	19,958,843	583,472	272,537	498,392	222,985	-	-	-	-
\$30,000 under \$40,000.....	12,324,990	12,263,175	46,375,294	1,062,113	447,738	914,693	334,307	-	-	-	-
\$40,000 under \$50,000.....	9,008,646	8,993,381	46,079,358	1,016,934	504,567	898,416	375,681	-	-	-	-
\$50,000 under \$75,000.....	11,796,348	11,775,002	92,774,765	1,609,680	753,623	1,390,799	597,820	-	-	-	-
\$75,000 under \$100,000.....	3,988,202	3,986,353	53,892,318	593,177	425,132	438,786	198,640	-	-	-	-
\$100,000 under \$200,000.....	2,810,579	2,808,479	71,002,325	461,642	689,200	213,713	97,062	-	-	-	-
\$200,000 under \$500,000.....	746,344	745,820	53,471,176	177,539	580,564	37,694	21,090	-	-	-	-
\$500,000 under \$1,000,000.....	141,159	141,070	25,001,632	45,434	309,607	4,531	2,814	-	-	-	-
\$1,000,000 or more.....	67,243	67,208	47,610,512	28,916	908,144	1,396	823	-	-	-	-
<b>Taxable returns, total.....</b>	<b>86,731,946</b>	<b>86,731,946</b>	<b>498,058,420</b>	<b>8,819,248</b>	<b>6,128,589</b>	<b>5,163,587</b>	<b>2,189,493</b>	<b>155,025</b>	<b>31,289</b>	<b>2,607,224</b>	<b>946,955</b>
No adjusted gross income.....	7,476	7,476	89,786	*116	*44	-	-	-	-	-	-
\$1 under \$5,000.....	3,829,707	3,829,707	399,406	39,231	556	-	-	-	-	-	-
\$5,000 under \$10,000.....	7,756,584	7,756,584	3,101,341	33,664	3,558	*1,279	*129	25,372	3,144	*1,242	*200
\$10,000 under \$15,000.....	8,389,032	8,389,032	7,589,784	133,591	41,328	*7,949	*1,744	61,622	15,187	24,790	8,150
\$15,000 under \$20,000.....	9,308,020	9,308,020	12,781,228	1,511,039	823,893	188,457	73,778	56,636	11,006	1,376,575	728,829
\$20,000 under \$25,000.....	9,248,253	9,248,253	18,143,247	1,591,068	504,934	603,171	280,747	*11,395	*1,952	1,204,617	209,777
\$25,000 under \$30,000.....	7,456,837	7,456,837	19,889,830	555,349	246,610	482,905	214,486	-	-	-	-
\$30,000 under \$40,000.....	12,239,277	12,239,277	46,309,595	1,037,400	395,829	904,768	328,758	-	-	-	-
\$40,000 under \$50,000.....	8,981,884	8,981,884	46,035,740	1,009,866	491,961	893,970	373,051	-	-	-	-
\$50,000 under \$75,000.....	11,768,056	11,768,056	92,749,892	1,602,963	728,283	1,386,971	596,373	-	-	-	-
\$75,000 under \$100,000.....	3,985,370	3,985,370	53,887,887	592,361	422,922	438,786	198,640	-	-	-	-
\$100,000 under \$200,000.....	2,807,611	2,807,611	70,998,831	460,869	683,851	213,713	97,062	-	-	-	-
\$200,000 under \$500,000.....	745,601	745,601	53,469,888	177,413	574,582	37,692	21,089	-	-	-	-
\$500,000 under \$1,000,000.....	141,039	141,039	25,001,509	45,411	306,509	4,530	2,813	-	-	-	-
\$1,000,000 or more.....	67,197	67,197	47,610,477	28,907	903,729	1,396	823	-	-	-	-
<b>Nontaxable returns, total.....</b>	<b>26,872,557</b>	<b>2,298,118</b>	<b>1,961,805</b>	<b>3,914,004</b>	<b>1,620,550</b>	<b>816,632</b>	<b>337,695</b>	<b>85,120</b>	<b>19,831</b>	<b>3,366,875</b>	<b>1,111,904</b>

Footnotes at end of table.

**Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued**  
 (All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits--continued										Income tax after credits		Total income tax	
	Minimum tax credit		Foreign tax credit		General business credit		Other tax credits		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount						
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)			
All returns, total.....	63,316	283,960	1,068,776	2,047,275	252,151	574,633	65,693	129,457	86,708,399	474,881,734	86,731,946	476,238,785		
No adjusted gross income.....	359	29	*127	*6	50	101	*7	-	2,922	13,613	7,476	76,028		
\$1 under \$5,000.....	*3,335	*13	35,886	542	-	-	-	-	3,827,937	372,778	3,828,707	376,381		
\$5,000 under \$10,000.....	-	-	*9,842	*1,188	*333	*98	-	-	7,755,918	2,642,356	7,756,584	2,644,893		
\$10,000 under \$15,000.....	*357	*72	46,813	19,238	12,852	6,462	-	-	8,387,900	6,908,978	8,389,032	6,913,874		
\$15,000 under \$20,000.....	*1,250	*477	49,522	8,719	11,242	10,271	*1,444	*141	9,307,679	11,801,991	9,308,020	11,802,535		
\$20,000 under \$25,000.....	*156	*244	35,938	4,245	17,289	16,897	-	-	9,248,205	16,811,800	9,248,253	16,814,783		
\$25,000 under \$30,000.....	*114	*1	45,977	6,269	17,849	17,849	*10,720	*6,608	7,456,814	18,477,156	7,456,837	18,482,005		
\$30,000 under \$40,000.....	1,529	1,301	95,273	27,535	27,485	60,483	*5,489	*3,950	12,238,916	43,727,537	12,239,277	43,730,622		
\$40,000 under \$50,000.....	892	934	87,143	69,449	21,396	40,006	*6,422	*5,946	8,975,128	43,602,081	8,981,884	43,621,782		
\$50,000 under \$75,000.....	9,535	13,001	161,717	47,512	39,725	65,150	10,720	10,444	11,765,548	89,371,247	11,768,056	88,455,492		
\$75,000 under \$100,000.....	5,788	6,125	123,428	149,817	26,224	53,165	11,201	16,204	3,981,624	51,463,139	3,985,370	51,552,937		
\$100,000 under \$200,000.....	14,080	30,783	208,641	412,769	46,407	108,845	8,938	41,732	2,808,796	67,136,500	2,807,611	67,445,248		
\$200,000 under \$500,000.....	16,922	61,310	112,975	423,477	21,889	64,780	6,134	9,908	744,989	51,715,090	745,601	52,053,401		
\$500,000 under \$1,000,000.....	5,080	49,053	33,212	215,543	5,892	32,526	2,845	9,671	140,904	24,609,123	141,039	24,779,821		
\$1,000,000 or more.....	3,960	120,608	22,270	680,963	4,652	100,201	1,761	25,551	67,120	47,228,344	67,197	47,489,182		
Taxable returns, total.....	59,130	273,182	1,043,581	2,065,054	208,632	496,679	61,524	125,724	86,708,399	474,881,734	86,731,946	476,238,785		
No adjusted gross income.....	-	-	-	-	-	-	-	-	2,922	13,613	7,476	76,028		
\$1 under \$5,000.....	*3,335	*13	35,886	542	-	-	-	-	3,827,937	372,778	3,828,707	376,381		
\$5,000 under \$10,000.....	-	-	*5,771	*85	-	-	-	-	7,755,918	2,642,356	7,756,584	2,644,893		
\$10,000 under \$15,000.....	-	-	*38,783	*15,752	*3,888	*540	-	-	8,387,900	6,908,978	8,389,032	6,913,874		
\$15,000 under \$20,000.....	*1,242	*474	46,500	6,759	*3,588	*3,028	*1,112	*21	9,307,679	11,801,991	9,308,020	11,802,535		
\$20,000 under \$25,000.....	*156	*244	34,789	2,668	*8,081	*6,392	-	-	9,248,205	16,811,800	9,248,253	16,814,783		
\$25,000 under \$30,000.....	*114	*1	44,400	2,713	12,878	12,493	*7,053	*3,280	7,456,814	18,477,156	7,456,837	18,482,005		
\$30,000 under \$40,000.....	*585	*320	91,565	15,752	17,378	28,890	*5,497	*3,347	12,238,916	43,727,537	12,239,277	43,730,622		
\$40,000 under \$50,000.....	*733	*887	85,018	65,054	20,164	34,701	*6,287	*5,619	8,975,128	43,602,081	8,981,884	43,621,782		
\$50,000 under \$75,000.....	8,508	11,513	160,875	45,499	37,864	55,622	10,720	10,444	11,765,548	88,371,247	11,768,056	88,455,492		
\$75,000 under \$100,000.....	5,253	5,825	123,018	148,007	26,199	53,064	11,201	16,204	3,981,624	51,463,139	3,985,370	51,552,937		
\$100,000 under \$200,000.....	13,353	26,863	208,585	411,365	46,390	108,729	8,938	41,732	2,808,796	67,136,500	2,807,611	67,445,248		
\$200,000 under \$500,000.....	16,865	59,418	112,911	419,607	21,850	64,612	6,133	9,856	744,989	51,715,090	745,601	52,053,401		
\$500,000 under \$1,000,000.....	5,051	48,106	33,197	213,407	5,891	32,513	2,842	9,671	140,904	24,609,123	141,039	24,779,821		
\$1,000,000 or more.....	3,955	119,417	22,263	657,842	4,651	100,097	1,761	25,551	67,120	47,228,344	67,197	47,489,182		
Non-taxable returns, total.....	4,186	10,778	25,195	42,222	43,519	77,954	4,168	3,732	-	-	-	-		

Footnotes at end of table.

**Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued**

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Alternative minimum tax		All other taxes									
	Number of returns (24)	Amount (25)	Total		Tax from recomputing prior-year investment credit		Penalty tax on qualified retirement plans		Self-employment tax		Social security taxes on tip income	
			Number of returns (26)	Amount (27)	Number of returns (28)	Amount (29)	Number of returns (30)	Amount (31)	Number of returns (32)	Amount (33)	Number of returns (34)	Amount (35)
<b>All returns, total.....</b>	<b>287,183</b>	<b>1,357,063</b>	<b>15,156,290</b>	<b>24,781,953</b>	<b>4,433</b>	<b>27,583</b>	<b>3,045,980</b>	<b>1,524,638</b>	<b>12,243,336</b>	<b>306,218</b>	<b>23,154,833</b>	<b>67,478</b>
No adjusted gross income.....	4,808	62,427	166,575	250,100	36	1,871	22,850	22,130	148,954	3	225,815	8
\$1 under \$5,000.....	19,002	3,603	1,023,478	381,075	-	-	51,217	9,176	943,661	34,080	369,916	1,983
\$5,000 under \$10,000.....	4,369	2,337	1,575,818	1,185,956	-	-	94,576	22,726	1,418,570	82,239	1,149,305	13,924
\$10,000 under \$15,000.....	2,780	4,896	1,335,733	1,402,181	**5	**15	**541,895	**215,592	1,196,950	35,315	1,371,726	7,759
\$15,000 under \$20,000.....	*389	*544	1,325,489	1,502,011	-	-	225,391	52,295	1,076,843	65,889	1,436,189	13,476
\$20,000 under \$25,000.....	238	2,983	1,115,981	1,504,899	-	-	252,913	55,231	875,895	22,101	1,439,325	10,343
\$25,000 under \$30,000.....	3,464	4,849	1,053,754	1,476,838	-	-	241,570	78,825	833,770	8,202	1,397,700	313
\$30,000 under \$40,000.....	4,266	3,085	1,859,056	2,644,672	-	-	494,052	180,894	1,409,558	25,766	2,446,369	17,570
\$40,000 under \$50,000.....	14,157	19,701	1,496,981	2,457,578	**	**	**	**	1,134,020	7,786	2,264,346	298
\$50,000 under \$75,000.....	43,337	84,245	2,220,228	4,319,273	*915	*53	700,972	396,751	1,579,459	20,071	3,920,819	1,448
\$75,000 under \$100,000.....	49,208	89,798	889,620	2,339,381	*194	*14	257,522	213,165	631,475	3,733	2,125,823	256
\$100,000 under \$200,000.....	82,583	308,748	823,547	3,557,077	*1,303	*643	132,856	173,451	725,785	1,033	3,382,809	104
\$200,000 under \$500,000.....	46,717	338,311	240,409	1,417,775	783	708	25,925	75,020	219,848	-	1,341,316	-
\$500,000 under \$1,000,000.....	8,321	170,698	36,372	221,812	537	1,200	3,028	15,267	33,648	-	205,050	-
\$1,000,000 or more.....	3,535	260,839	16,272	121,330	650	23,080	1,173	14,314	14,799	-	78,326	-
<b>Taxable returns, total.....</b>	<b>286,936</b>	<b>1,357,051</b>	<b>11,835,705</b>	<b>21,819,636</b>	<b>4,398</b>	<b>26,916</b>	<b>2,785,996</b>	<b>1,439,099</b>	<b>9,231,835</b>	<b>190,840</b>	<b>20,295,234</b>	<b>51,354</b>
No adjusted gross income.....	4,560	62,415	2,948	13,759	*8	*1,222	261	1,426	2,700	-	11,104	-
\$1 under \$5,000.....	19,002	3,603	88,078	23,024	-	-	*7,060	*164	79,887	1,131	22,888	163
\$5,000 under \$10,000.....	4,369	2,337	569,728	456,848	-	-	47,638	13,591	517,628	37,500	435,740	7,317
\$10,000 under \$15,000.....	2,760	4,896	652,815	675,910	-	-	60,264	10,818	582,805	16,067	660,844	4,248
\$15,000 under \$20,000.....	*389	*544	934,317	978,693	-	-	170,624	37,804	735,862	52,084	929,133	11,705
\$20,000 under \$25,000.....	238	2,983	1,037,004	1,328,464	-	-	241,421	50,670	808,706	18,624	1,288,889	8,905
\$25,000 under \$30,000.....	3,464	4,849	1,012,765	1,407,825	-	-	238,702	76,631	794,223	8,162	1,330,881	312
\$30,000 under \$40,000.....	4,266	3,085	1,835,158	2,578,973	-	-	489,322	173,561	1,388,849	24,654	2,388,770	18,603
\$40,000 under \$50,000.....	14,157	19,701	1,485,503	2,413,958	-	-	411,700	188,498	1,124,058	7,786	2,224,140	296
\$50,000 under \$75,000.....	43,337	84,245	2,213,282	4,294,399	*915	*53	698,972	394,399	1,573,602	20,070	3,898,298	1,448
\$75,000 under \$100,000.....	49,208	89,798	888,637	2,334,950	*194	*14	257,510	213,130	630,492	3,730	2,121,429	254
\$100,000 under \$200,000.....	82,583	308,748	822,879	3,553,583	*1,303	*643	132,422	173,103	724,968	1,032	3,379,663	103
\$200,000 under \$500,000.....	46,717	338,311	240,190	1,416,467	793	708	25,902	74,722	219,645	-	1,340,426	-
\$500,000 under \$1,000,000.....	8,321	170,698	36,341	221,688	536	1,200	3,028	15,267	33,620	-	204,927	-
\$1,000,000 or more.....	3,535	260,839	16,281	121,295	649	23,077	1,172	14,314	14,790	-	78,284	-
<b>Nontaxable returns, total.....</b>	<b>*248</b>	<b>*12</b>	<b>3,322,585</b>	<b>2,962,317</b>	<b>35</b>	<b>666</b>	<b>259,984</b>	<b>85,538</b>	<b>3,011,501</b>	<b>115,378</b>	<b>2,859,599</b>	<b>16,124</b>

Footnotes at end of table.

**Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued**

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Earned income credit used to offset other taxes		Number of returns without tax liability	Tax payments					
	Number of returns	Amount		Total		Income tax withheld		Estimated tax payments	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total.....</b>	<b>534</b>	<b>163,004</b>	<b>24,574,439</b>	<b>104,316,013</b>	<b>532,285,114</b>	<b>97,535,602</b>	<b>407,463,612</b>	<b>12,783,008</b>	<b>113,747,377</b>
No adjusted gross income.....	-	-	805,689	364,594	1,031,494	255,157	545,722	92,106	385,947
\$1 under \$5,000.....	-	-	10,409,843	11,091,594	2,248,481	10,679,649	1,920,261	387,931	289,929
\$5,000 under \$10,000.....	-	-	6,578,111	12,423,316	6,840,894	11,503,472	5,820,084	1,029,020	944,994
\$10,000 under \$15,000.....	-	-	4,456,294	12,018,261	12,385,088	10,914,138	10,647,234	1,355,641	1,657,641
\$15,000 under \$20,000.....	-	-	1,900,939	11,091,329	18,321,809	10,124,865	15,812,209	1,368,298	2,432,966
\$20,000 under \$25,000.....	-	-	228,191	9,375,787	21,897,182	8,714,174	19,052,993	1,175,891	2,726,913
\$25,000 under \$30,000.....	-	-	92,328	7,429,217	22,930,330	7,049,388	20,583,373	808,216	2,261,186
\$30,000 under \$40,000.....	153	1,239	61,815	12,187,958	51,533,026	11,585,860	46,152,913	1,445,730	5,160,630
\$40,000 under \$50,000.....	-	-	15,285	8,922,977	50,858,718	8,507,007	45,673,174	1,117,704	4,969,109
\$50,000 under \$75,000.....	-	-	21,346	11,715,964	97,312,827	11,163,471	85,154,978	1,717,196	11,472,810
\$75,000 under \$100,000.....	-	-	1,850	3,965,488	53,772,959	3,719,666	44,584,938	829,049	8,442,988
\$100,000 under \$200,000.....	154	15,425	2,101	2,783,867	69,096,137	2,514,554	49,251,171	941,194	18,152,819
\$200,000 under \$500,000.....	161	125,191	524	740,185	51,269,647	626,995	30,077,173	381,638	19,093,319
\$500,000 under \$1,000,000.....	14	5,331	89	140,514	24,695,847	119,891	13,620,739	84,699	9,944,901
\$1,000,000 or more.....	53	15,818	35	66,961	48,090,677	57,314	18,566,651	48,693	25,811,226
<b>Taxable returns, total.....</b>	<b>534</b>	<b>163,004</b>	<b>-</b>	<b>83,382,538</b>	<b>520,714,414</b>	<b>77,788,049</b>	<b>398,162,821</b>	<b>11,557,337</b>	<b>111,708,182</b>
No adjusted gross income.....	-	-	-	5,918	92,662	4,279	40,128	1,771	29,641
\$1 under \$5,000.....	-	-	-	2,653,425	613,785	2,498,194	516,443	157,479	85,861
\$5,000 under \$10,000.....	-	-	-	6,989,334	4,507,942	6,469,447	3,930,829	618,371	541,345
\$10,000 under \$15,000.....	-	-	-	7,837,155	9,277,202	6,979,387	7,878,940	1,097,057	1,348,615
\$15,000 under \$20,000.....	-	-	-	9,060,279	16,027,933	8,195,869	13,846,791	1,229,379	2,122,919
\$20,000 under \$25,000.....	-	-	-	9,109,001	21,443,787	8,480,294	18,761,355	1,137,582	2,578,322
\$25,000 under \$30,000.....	-	-	-	7,320,629	22,685,193	6,954,361	20,432,094	787,702	2,172,076
\$30,000 under \$40,000.....	153	1,239	-	12,115,241	51,293,283	11,528,063	45,990,752	1,427,641	5,089,777
\$40,000 under \$50,000.....	-	-	-	8,902,907	50,786,449	8,493,725	45,633,552	1,106,761	4,919,588
\$50,000 under \$75,000.....	-	-	-	11,697,233	97,175,251	11,149,112	85,062,827	1,711,461	11,431,097
\$75,000 under \$100,000.....	-	-	-	3,962,924	53,746,339	3,717,877	44,572,103	828,086	8,432,374
\$100,000 under \$200,000.....	154	15,425	-	2,781,524	69,060,317	2,513,684	49,242,236	939,415	18,127,522
\$200,000 under \$500,000.....	161	125,191	-	739,618	51,247,532	626,630	30,069,778	381,319	19,079,969
\$500,000 under \$1,000,000.....	14	5,331	-	140,424	24,689,945	119,837	13,619,107	84,843	9,941,094
\$1,000,000 or more.....	53	15,818	-	66,928	48,086,793	57,290	18,565,887	48,670	25,808,184
<b>Nontaxable returns, total.....</b>	<b>-</b>	<b>-</b>	<b>24,574,439</b>	<b>20,933,475</b>	<b>11,570,700</b>	<b>19,747,553</b>	<b>9,300,791</b>	<b>1,225,671</b>	<b>2,039,195</b>

Footnotes at end of table.

**Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued**

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax payments--continued								Earned income credit, refundable portion	
	Payments with request for extension of filing time		Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels		Credit from regulated investment companies		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	
<b>All returns, total.....</b>	<b>1,152,117</b>	<b>9,947,890</b>	<b>932,687</b>	<b>846,175</b>	<b>638,306</b>	<b>171,046</b>	<b>33,198</b>	<b>109,013</b>	<b>10,934,238</b>	<b>9,958,792</b>
No adjusted gross income.....	21,028	74,170	3,107	4,702	42,016	20,884	958	68	42,473	26,582
\$1 under \$5,000.....	63,486	30,696	*19	*22	34,117	6,949	*5,539	*625	2,034,826	1,016,921
\$5,000 under \$10,000.....	**119,707	110,125	**252	**158	68,494	23,532	*1,589	*1,195	3,455,574	4,061,318
\$10,000 under \$15,000.....	**	**	**	**	90,426	19,902	*3,783	*1,116	3,576,214	3,990,500
\$15,000 under \$20,000.....	47,599	63,938	-	-	51,078	12,496	*2,494	*200	1,697,881	838,331
\$20,000 under \$25,000.....	55,781	102,897	-	-	53,209	14,278	*679	*101	127,469	25,140
\$25,000 under \$30,000.....	56,508	78,710	*376	*8	38,488	6,884	*2,163	*169	-	-
\$30,000 under \$40,000.....	99,580	195,480	*3,272	*1,551	80,392	21,723	*1,244	*729	-	-
\$40,000 under \$50,000.....	87,920	201,098	13,224	4,211	72,137	11,003	*423	*121	-	-
\$50,000 under \$75,000.....	184,752	588,368	236,280	81,039	71,018	15,584	*1,455	*48	-	-
\$75,000 under \$100,000.....	113,025	548,126	305,911	190,574	20,027	7,552	*1,351	*782	-	-
\$100,000 under \$200,000.....	164,986	1,386,174	263,626	298,581	10,747	4,058	7,190	3,335	-	-
\$200,000 under \$500,000.....	94,860	1,907,295	79,974	178,958	3,881	3,750	2,836	9,152	-	-
\$500,000 under \$1,000,000.....	24,694	1,075,422	17,324	49,253	1,583	1,156	782	4,376	-	-
\$1,000,000 or more.....	18,191	3,587,392	9,321	37,118	692	1,294	711	86,996	-	-
<b>Taxable returns, total.....</b>	<b>1,027,346</b>	<b>9,793,214</b>	<b>926,824</b>	<b>840,994</b>	<b>428,683</b>	<b>102,456</b>	<b>26,145</b>	<b>106,748</b>	-	-
No adjusted gross income.....	1,140	21,777	**308	**549	229	569	**	**	-	-
\$1 under \$5,000.....	29,311	11,671	**	**	-	-	**1,050	**7	-	-
\$5,000 under \$10,000.....	42,186	33,425	-	-	*6,954	*2,343	-	-	-	-
\$10,000 under \$15,000.....	35,397	37,898	-	-	48,281	10,634	*3,782	*1,114	-	-
\$15,000 under \$20,000.....	35,464	50,408	-	-	34,437	7,615	*2,494	*200	-	-
\$20,000 under \$25,000.....	52,161	91,392	-	-	46,877	12,623	*678	*96	-	-
\$25,000 under \$30,000.....	52,473	74,439	*336	*1	36,621	6,420	*2,161	*164	-	-
\$30,000 under \$40,000.....	96,603	192,309	*3,232	*1,551	75,680	18,165	*1,244	*729	-	-
\$40,000 under \$50,000.....	85,168	198,225	13,211	4,207	71,875	10,820	*421	*56	-	-
\$50,000 under \$75,000.....	182,084	585,482	233,650	80,332	70,817	15,464	*1,455	*48	-	-
\$75,000 under \$100,000.....	112,776	542,957	305,910	190,574	20,027	7,552	*1,349	*779	-	-
\$100,000 under \$200,000.....	164,930	1,384,601	263,605	298,567	10,736	4,057	7,187	3,334	-	-
\$200,000 under \$500,000.....	94,787	1,906,319	79,937	178,871	3,878	3,749	2,831	8,847	-	-
\$500,000 under \$1,000,000.....	24,678	1,074,982	17,319	49,236	1,580	1,150	782	4,376	-	-
\$1,000,000 or more.....	18,188	3,587,327	9,317	37,106	692	1,294	711	86,996	-	-
<b>Nontaxable returns, total.....</b>	<b>124,771</b>	<b>154,677</b>	<b>5,863</b>	<b>5,181</b>	<b>209,623</b>	<b>68,591</b>	<b>7,052</b>	<b>2,265</b>	<b>10,934,238</b>	<b>9,958,792</b>

Footnotes at end of table.

**Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued**

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Overpayment						Tax due at time of filing		Predetermined estimated tax penalty	
	Total		Refunded		Credited to 1993 estimated tax		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
<b>All returns, total.....</b>	<b>80,991,052</b>	<b>92,047,931</b>	<b>77,840,969</b>	<b>78,879,540</b>	<b>4,863,373</b>	<b>13,168,391</b>	<b>29,035,574</b>	<b>50,411,381</b>	<b>4,555,184</b>	<b>581,476</b>
No adjusted gross income.....	346,158	904,824	312,701	708,961	47,598	195,863	97,038	151,209	21,586	1,605
\$1 under \$5,000.....	11,157,057	2,982,638	11,030,220	2,896,557	183,471	86,081	2,199,134	416,729	82,370	2,397
\$5,000 under \$10,000.....	11,631,740	8,351,522	11,453,143	8,178,782	342,015	172,739	2,313,425	927,782	247,349	8,583
\$10,000 under \$15,000.....	10,556,012	9,844,920	10,198,185	9,560,935	567,120	283,985	2,391,394	1,373,250	280,325	13,499
\$15,000 under \$20,000.....	8,963,147	7,898,099	8,633,665	7,399,782	478,297	298,317	2,471,588	1,733,896	344,120	17,942
\$20,000 under \$25,000.....	7,104,013	5,510,787	6,846,718	5,141,062	433,633	369,736	2,415,412	1,925,398	332,555	21,040
\$25,000 under \$30,000.....	5,496,490	5,116,127	5,302,817	4,753,764	302,199	362,363	2,074,621	2,183,933	371,089	33,773
\$30,000 under \$40,000.....	8,360,857	9,511,729	8,014,488	8,881,464	548,357	630,265	3,934,010	4,396,402	626,841	42,406
\$40,000 under \$50,000.....	6,160,839	8,549,879	5,926,375	7,999,736	374,498	550,143	2,834,413	3,808,734	455,450	38,212
\$50,000 under \$75,000.....	7,292,390	12,962,108	6,841,481	11,606,936	682,779	1,355,171	4,483,020	8,496,491	793,068	72,445
\$75,000 under \$100,000.....	2,071,499	5,350,256	1,858,721	4,365,242	287,193	985,015	1,915,425	5,524,601	422,076	54,985
\$100,000 under \$200,000.....	1,378,554	6,164,503	1,115,744	4,220,098	387,558	1,944,405	1,428,140	8,176,830	389,862	108,138
\$200,000 under \$500,000.....	358,857	3,674,709	242,620	1,649,286	174,180	2,025,423	383,721	5,970,932	147,244	94,694
\$500,000 under \$1,000,000.....	74,391	1,811,394	43,913	664,309	45,922	1,147,085	66,239	2,150,086	27,585	32,907
\$1,000,000 or more.....	39,048	3,614,426	20,180	852,627	28,554	2,761,799	27,994	3,175,110	13,664	40,850
<b>Taxable returns, total.....</b>	<b>59,138,003</b>	<b>71,456,461</b>	<b>56,248,574</b>	<b>58,857,796</b>	<b>4,416,376</b>	<b>12,598,665</b>	<b>27,485,360</b>	<b>49,371,058</b>	<b>4,239,553</b>	<b>564,942</b>
No adjusted gross income.....	2,300	38,835	1,359	17,506	1,014	21,329	5,121	36,191	1,616	232
\$1 under \$5,000.....	2,228,798	412,808	2,180,658	393,496	89,975	19,312	1,582,997	199,250	35,982	821
\$5,000 under \$10,000.....	5,784,361	2,121,668	5,673,038	2,032,205	222,931	89,463	1,954,423	720,102	143,075	5,035
\$10,000 under \$15,000.....	6,251,733	2,892,303	5,940,915	2,680,497	475,348	211,806	2,133,957	1,215,629	223,484	10,743
\$15,000 under \$20,000.....	6,978,599	4,791,032	6,682,235	4,543,615	420,329	247,417	2,325,826	1,559,460	297,395	15,005
\$20,000 under \$25,000.....	6,858,825	5,140,365	6,610,874	4,796,834	418,339	343,531	2,378,635	1,859,237	313,517	19,412
\$25,000 under \$30,000.....	5,397,688	4,894,414	5,207,375	4,547,012	297,073	347,403	2,054,573	2,137,246	362,840	32,676
\$30,000 under \$40,000.....	8,295,809	9,309,247	7,954,318	8,704,771	538,068	604,477	3,922,227	4,367,126	618,986	41,567
\$40,000 under \$50,000.....	6,146,692	8,488,021	5,914,624	7,947,555	370,710	540,466	2,826,716	3,795,180	451,561	37,868
\$50,000 under \$75,000.....	7,275,849	12,840,276	6,826,192	11,501,660	660,930	1,338,615	4,480,197	8,487,007	791,157	72,090
\$75,000 under \$100,000.....	2,069,330	5,326,210	1,857,038	4,347,460	286,666	978,751	1,914,879	5,522,705	421,871	54,947
\$100,000 under \$200,000.....	1,376,373	6,131,532	1,113,685	4,197,447	386,637	1,934,085	1,427,926	8,176,156	389,620	108,110
\$200,000 under \$500,000.....	358,327	3,653,573	242,245	1,636,593	173,944	2,016,980	383,682	5,970,589	147,205	94,680
\$500,000 under \$1,000,000.....	74,306	1,805,602	43,855	660,464	45,879	1,145,139	66,232	2,150,073	27,579	32,908
\$1,000,000 or more.....	39,016	3,610,575	20,162	850,682	28,533	2,759,892	27,991	3,175,108	13,663	40,850
<b>Nontaxable returns, total.....</b>	<b>21,853,048</b>	<b>20,591,470</b>	<b>21,592,395</b>	<b>20,021,744</b>	<b>446,997</b>	<b>569,726</b>	<b>1,550,214</b>	<b>1,040,323</b>	<b>315,631</b>	<b>16,534</b>

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

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

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



**Table 3.4--Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	Adjusted gross income	Modified taxable income	(9)
<b>All returns</b>									
All tax rates.....	90,623,988	3,544,883,925	2,396,178,563	1,445,658,164	481,858,592	313,815,727	474,851,568	13.4	19.8
15 percent (Form 8814).....	15,343	21,339	13,605	13,605	2,040	2,040	1,177	5.5	8.7
15 percent.....	65,415,652	1,478,943,926	782,295,947	782,275,416	117,313,349	117,341,312	113,348,678	7.7	14.5
28 percent.....	21,338,580	1,248,012,000	918,527,517	277,415,519	173,837,152	77,676,345	172,929,376	13.9	18.8
28 percent (capital gains).....	278,650	50,616,758	41,626,611	27,511,243	10,550,448	7,703,148	10,464,223	20.7	25.1
31 percent.....	3,368,224	766,113,478	652,659,361	357,536,216	179,876,205	110,836,227	177,833,654	23.2	27.2
Form 8615.....	207,539	1,176,423	1,055,522	906,164	279,399	256,655	274,460	23.3	26.0
<b>Joint returns and returns of surviving spouses</b>									
All tax rates.....	41,577,964	2,416,498,664	1,653,210,099	969,565,904	341,427,393	219,177,657	337,451,064	14.0	20.4
15 percent (Form 8814).....	10,553	-53	9,719	9,719	1,459	1,459	897	(Z)	9.2
15 percent.....	26,710,641	888,424,248	468,305,556	468,287,262	70,233,106	70,243,089	68,650,739	7.7	14.7
28 percent.....	12,435,469	888,144,633	641,020,748	195,806,211	121,601,963	54,825,739	120,810,179	13.6	18.8
28 percent (capital gains).....	174,227	36,741,827	30,115,452	19,535,695	7,621,853	5,469,995	7,550,387	20.5	25.1
31 percent.....	2,247,074	603,188,008	513,758,624	285,927,017	141,969,012	88,637,375	140,438,862	23.3	27.3
Form 8615.....	-	-	-	-	-	-	-	(Z)	(Z)
<b>Separate returns of married persons</b>									
All tax rates.....	2,130,347	65,791,849	46,849,800	28,563,588	10,199,049	6,802,911	10,041,458	15.3	21.4
15 percent (Form 8814).....	..	..	..	..	..	..	..	(Z)	(Z)
15 percent.....	**1,389,918	**21,776,442	**11,744,316	**11,744,315	**1,760,986	**1,761,648	**1,736,083	8.0	14.8
28 percent.....	605,791	21,687,102	15,989,675	5,148,011	3,087,134	1,440,883	3,059,445	14.1	19.1
28 percent (capital gains).....	3,414	894,152	721,081	611,053	193,961	171,095	192,112	21.5	26.6
31 percent.....	131,223	21,434,154	18,394,728	11,062,209	5,176,969	3,429,285	5,053,819	23.6	27.5
Form 8615.....	-	-	-	-	-	-	-	(Z)	(Z)
<b>Returns of heads of households</b>									
All tax rates.....	9,345,655	243,325,227	130,909,152	96,985,622	22,502,735	16,917,351	20,126,985	8.3	15.4
15 percent (Form 8814).....	*4,782	*29,537	*3,882	*3,882	*581	581	*280	0.9	7.2
15 percent.....	8,295,043	178,435,612	80,260,012	80,258,134	12,035,087	12,038,720	9,785,321	5.5	12.2
28 percent.....	969,105	51,080,567	37,367,288	9,503,691	6,840,552	2,661,033	6,789,249	13.3	18.2
28 percent (capital gains).....	5,566	1,060,578	928,096	705,224	239,093	197,483	234,030	22.1	25.2
31 percent.....	71,158	14,718,933	12,349,874	6,514,691	3,387,442	2,019,554	3,318,105	22.5	26.9
Form 8615.....	-	-	-	-	-	-	-	(Z)	(Z)
<b>Returns of single persons</b>									
All tax rates.....	37,570,022	819,268,186	565,209,512	350,543,051	107,729,415	70,917,810	107,232,061	13.1	19.0
15 percent (Form 8814).....	..	..	..	..	..	..	..	(Z)	(Z)
15 percent.....	**29,020,057	**392,299,482	**221,986,068	**221,985,711	**33,284,190	**33,297,856	**33,176,537	8.5	14.9
28 percent.....	7,328,214	287,099,698	224,149,806	66,959,606	42,327,503	18,748,690	42,270,502	14.7	18.9
28 percent (capital gains).....	95,443	11,920,200	9,861,981	6,659,271	2,495,542	1,864,596	2,487,694	20.9	25.2
31 percent.....	918,769	126,772,383	108,156,135	54,032,299	29,342,781	16,750,013	29,022,868	22.9	26.8
Form 8615.....	207,539	1,176,423	1,055,522	906,164	279,399	256,655	274,460	23.3	26.0

Z Percentage not computed

\*\* Data combined to prevent disclosure of information for specific taxpayers.

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

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

**Table 3.5--Returns with Modified Taxable Income: Tax Generated by Rate and Size of Adjusted Gross Income**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns with modified taxable income	Taxable income	Modified taxable income	Tax generated at all rates	Tax generated at specific rate					
					15 percent (from Form 8814)			15 percent		
					Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
					(1)	(2)	(3)	(4)	(5)	(6)
Total.....	90,623,968	2,395,695,661	2,396,178,563	481,858,592	141,678	79,945	11,988	90,604,369	1,536,560,958	230,484,144
Under \$2,000.....	1,468,310	484,394	486,597	74,660	3,390	2,035	305	1,465,239	462,631	69,395
\$2,000 under \$4,000.....	1,452,574	904,491	906,719	147,657	*2,483	*2,275	*340	1,450,091	781,390	117,208
\$4,000 under \$8,000.....	1,716,184	2,252,945	2,266,835	350,738	*402	*108	*16	1,715,761	2,154,640	323,196
\$6,000 under \$8,000.....	3,489,970	5,424,963	5,440,997	819,164	*3,603	*3,277	*492	3,486,367	5,396,742	809,511
\$8,000 under \$10,000.....	3,634,780	10,942,753	10,943,445	1,642,539	*1,242	*621	*93	3,633,538	10,925,129	1,638,769
\$10,000 under \$12,000.....	3,784,737	15,504,998	15,506,307	2,325,658	*1,056	*986	*147	3,783,681	15,482,750	2,322,412
\$12,000 under \$14,000.....	4,463,691	21,907,067	21,908,514	3,287,149	**3,789	**719	**108	4,463,691	21,882,391	3,282,359
\$14,000 under \$16,000.....	4,411,116	28,284,994	28,284,877	4,250,237				4,409,875	28,217,432	4,232,615
\$16,000 under \$18,000.....	4,500,113	35,260,324	35,260,928	5,293,076	**	**	**	4,498,870	35,223,407	5,283,511
\$18,000 under \$20,000.....	4,090,421	38,317,032	38,318,713	5,745,881	*1,394	*697	*105	4,090,421	38,318,016	5,747,702
\$20,000 under \$25,000.....	9,355,123	115,513,816	115,516,154	17,333,884	*3,335	*390	*60	9,355,123	115,438,245	17,315,737
\$25,000 under \$30,000.....	7,484,937	123,555,002	123,586,489	18,735,549	*6,664	*3,382	*507	7,484,044	122,040,311	18,306,047
\$30,000 under \$40,000.....	12,263,971	274,011,009	274,068,437	44,127,018	8,004	3,087	463	12,262,863	250,860,804	37,629,121
\$40,000 under \$50,000.....	8,988,898	269,211,742	269,278,289	44,065,350	16,533	10,667	1,599	8,988,898	240,984,856	36,147,728
\$50,000 under \$75,000.....	11,773,136	495,922,686	496,050,755	88,959,098	17,235	10,034	1,507	11,772,771	384,567,657	57,685,149
\$75,000 under \$100,000.....	3,984,735	247,431,448	247,496,923	51,820,774	32,749	18,039	2,701	3,982,189	135,709,060	20,356,359
\$100,000 under \$200,000.....	2,807,774	280,674,802	280,756,422	67,707,118	20,760	12,606	1,891	2,807,446	95,850,518	14,377,578
\$200,000 under \$500,000.....	745,385	186,065,353	186,094,268	52,180,527	14,713	8,308	1,246	745,385	25,255,291	3,788,294
\$500,000 under \$1,000,000.....	140,985	84,322,055	84,315,715	24,902,913	3,039	1,786	268	140,978	4,766,896	715,034
\$1,000,000 or more.....	67,168	159,703,788	159,691,179	48,089,598	1,286	829	139	67,139	2,242,793	336,419

Size of adjusted gross income	Tax generated at specific rate											
	28 percent			28 percent (capital gains)			31 percent			Form 8615		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total.....	24,904,092	431,486,266	120,816,154	1,484,914	69,609,014	19,490,537	3,368,224	357,536,216	110,836,227	207,539	906,164	256,655
Under \$2,000.....	-	-	-	-	-	-	-	-	-	69,421	21,931	5,531
\$2,000 under \$4,000.....	-	-	-	-	-	-	-	-	-	80,199	123,054	30,615
\$4,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	29,286	112,086	28,265
\$6,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	7,450	*40,978	*10,793
\$8,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	*2,265	*17,695	*5,382
\$10,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	*2,350	*22,572	*4,901
\$12,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	*2,480	*25,406	*6,762
\$14,000 under \$16,000.....	-	-	-	-	-	-	-	-	-	*4,967	*67,445	*19,715
\$16,000 under \$18,000.....	-	-	-	-	-	-	-	-	-	*2,483	*37,520	*11,737
\$18,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	66,264	52,766	14,774	-	-	-	-	-	-	*1,242	*24,753	*7,745
\$25,000 under \$30,000.....	1,194,805	1,542,796	431,983	-	-	-	-	-	-	*4,446	*149,651	*46,087
\$30,000 under \$40,000.....	3,836,268	23,054,895	6,455,371	-	-	-	-	-	-	-	-	-
\$40,000 under \$50,000.....	2,840,018	28,282,748	7,919,169	-	-	-	*1,514	*20	*6	-	-	-
\$50,000 under \$75,000.....	9,382,119	108,478,306	30,373,926	129,798	837,859	234,598	377,497	2,140,987	663,706	*328	*15,912	*4,883
\$75,000 under \$100,000.....	3,904,555	104,531,859	29,268,921	129,074	1,646,359	460,985	335,053	5,591,607	1,733,398	-	-	-
\$100,000 under \$200,000.....	2,749,063	121,246,608	33,949,050	744,751	11,667,196	3,266,822	1,742,708	51,909,064	16,091,810	*481	*70,431	*20,747
\$200,000 under \$500,000.....	728,774	34,674,189	9,708,773	358,350	14,202,924	3,976,823	711,699	111,953,557	34,705,603	-	-	-
\$500,000 under \$1,000,000.....	137,710	6,569,264	1,839,394	80,523	9,161,953	2,565,346	135,779	63,781,993	19,772,418	*40	*33,823	*10,489
\$1,000,000 or more.....	64,518	3,052,837	854,794	42,418	32,092,723	8,985,962	63,973	122,158,989	37,869,287	99	142,908	43,006

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

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

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

**Table 3.6--Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	All returns			Joint returns and surviving spouses		
	Number of returns	Income tax at rate	Income tax generated at rate	Number of returns	Income tax at rate	Income tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)
All tax rates.....	90,623,988	2,396,178,563	481,895,692	41,577,964	1,653,210,099	341,446,825
15 percent (Form 8814).....	141,678	79,945	11,988	124,233	71,737	10,757
15 percent.....	90,604,369	1,536,560,958	230,484,144	41,567,411	1,000,157,572	150,023,636
28 percent.....	24,904,092	431,486,266	120,816,155	14,811,825	314,075,698	87,941,195
28 percent (capital gains).....	1,484,914	69,609,014	19,490,524	1,043,953	52,978,075	14,833,861
31 percent.....	3,368,224	357,536,216	110,836,227	2,247,074	285,927,017	88,637,375
Form 8615.....	207,539	906,164	256,655	--	--	--

Tax rate classes	Separate returns of married persons			Returns of heads of households			Returns of single persons		
	Number of returns	Income tax at rate	Income tax generated at rate	Number of returns	Income tax at rate	Income tax generated at rate	Number of returns	Income tax at rate	Income tax generated at rate
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All tax rates.....	2,130,347	46,849,800	10,200,058	9,345,655	130,909,152	22,506,660	37,570,022	565,209,512	107,742,150
15 percent (Form 8814).....	264	119	18	16,043	7,698	1,155	1,138	389	58
15 percent.....	2,130,340	24,997,973	3,749,696	9,340,873	110,325,715	16,548,857	37,565,745	401,079,698	60,161,955
28 percent.....	740,082	8,521,454	2,386,007	1,042,573	12,797,104	3,583,189	8,309,613	96,092,011	26,905,763
28 percent (capital gains).....	35,420	2,268,045	635,053	26,611	1,263,943	353,904	378,930	13,098,950	3,667,706
31 percent.....	131,223	11,082,209	3,429,285	71,158	6,514,691	2,019,554	918,769	54,032,299	16,750,013
Form 8615.....	--	--	--	--	--	--	207,539	906,164	256,655

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

## Section 4

## Explanation of Terms

The Explanation of Terms section is designed to clarify the statistical content of this report and should not be construed as an interpretation of the Internal Revenue Code, related regulations, procedures, or policies.

The definitions and explanation in this section relate to column or row titles used in one or more tables in this report. They provide background or limitations to such titles, and are necessary to interpret the statistical tables to which they relate. For each of these titles, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol  $\Delta$  have been revised for 1992 to reflect changes in the law.

Further information about many of the items in this report can be found in Section 5, 1992 Forms and Instructions.

### **Additional Standard Deduction**

See "Standard Deduction."

### **Additional Taxes**

(line 39, Form 1040)

Taxes calculated on Form 4970 *Tax on Accumulation Distribution of Trusts* and/or Form 4972 *Tax on Lump-Sum Distributions* were reported here.

### **Adjusted Gross Income Less Deficit** (line 31, Form 1040)

Income that had to be reported for the calculation of total income (line 23, Form 1040) and of adjusted gross income included the following:

- Compensation for services, including wages, salaries, fees, commissions, tips, fringe benefits, and similar items;
- Taxable interest received;
- Dividends and capital gains distributions;
- Taxable refunds of state and local income taxes;
- Alimony and separate maintenance payments;
- Net income derived from a business, profession, or farm;
- Net gains from the sale of property;
- Taxable amounts of annuities, pensions, and individual retirement arrangement (IRA) distributions;
- Rents and royalties;
- Distributive share of partnership income;
- Income from an estate or trust;
- Unemployment compensation;
- Taxable amounts of social security payments;
- Prizes, awards, and gambling winnings;

- Amounts received that were claimed as a deduction or credit in a prior year; and
- Bartering income.

Some reported income was fully or partially excluded from total income for 1991. The following is a list of such items:

- The cost basis of pension, annuity, or IRA payments or distributions;
- Tax-exempt interest;
- Limited exclusion of social security benefits and railroad retirement benefits;
- Limited exclusion of qualified foreign earned income; and
- One-time exclusion of part or all of the gain from sale of principal residence by individuals who are 55 years of age or older.

From total income, the following statutory adjustments (lines 24 through 29, Form 1040) were subtracted to arrive at adjusted gross income (line 31, Form 1040):

- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- One-half of self-employment tax
- Self-employed health insurance deduction;
- Forfeited interest and penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation;
- Certain expenses of qualified performing artists; and
- Amount of jury duty pay reported on line 22, Form 1040, that was re-paid to employer.

A deficit occurred if the allowable exclusions and deductions exceeded gross income, (i.e., the amount on line 30 was greater than the amount on line 23).

## Adjustments

See "Statutory Adjustments."

## Advance Earned Income Credit Payments

(included in the total on line 52, Form 1040)

Taxpayers who believe they would be eligible for the earned income credit at the end of the year could receive the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return where they either increased the balance due amount or reduced the amount of the overpayment. (See also "All Other Taxes.")

## Alimony Paid

(line 29, Form 1040)

Payments made as alimony or separate maintenance counted as a deduction (an adjustment to total income) for the person paying them.

## Alimony Received

(line 11, Form 1040)

Payments received as alimony or separate maintenance were income to the person receiving them.

## All Other Taxes

(lines 47, 49, 50, 51, Form 1040)

For the statistics in this report, this amount represents the sum of the self-employment tax, tax from the recapture of the investment credit and the low income housing credit, social security and medicare taxes on tip income, penalty tax on qualified retirement plans, and other unspecified taxes which included uncollected FICA (or social security) tax on tips, excess golden parachute payments, and section 72 penalty taxes. This differs slightly from the "other taxes" portion of the Form 1040 itself, which includes the taxes listed above plus the alternative minimum tax and the advance earned income credit payments received. Alternative mini-

num tax is tabulated in this report as a part of "total income tax" and is one of the criteria for determining the taxable or nontaxable classification of the return. Advance earned income credit payments are shown as a separate item in computing total tax liability, balance due or refund. (see also "Taxable and Nontaxable Returns" and "Total Income Tax.")

### Alternative Minimum Tax

(line 48, Form 1040)

The alternative minimum tax (AMT) was levied on benefits received in the form of deductions and exclusions which reduced an individual's regular effective tax rate. These benefits, known as "alternative minimum tax preferences and adjustments," resulted from the preferential treatment that the tax law gave to particular income and expense items.

Alternative minimum taxable income (line 11, Form 6251) was defined as taxable income with certain adjustments plus the amount of tax preference items. Alternative minimum taxable income (AMTI) was then reduced by an exemption amount determined by filing status and income. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was \$40,000. The maximum amount for a single or head of household taxpayer was \$30,000, and for a married couple filing separately, \$20,000. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$112,500 and ended at \$232,500. For joint returns the range was \$150,000 to \$310,000, and for married couples filing separately, the range was \$75,000 to \$155,000.

If there was an amount remaining after subtracting the exemption, it was multiplied by the alternative minimum tax rate of 24 percent and then reduced by the recalculated alternative minimum tax foreign tax credit. This amount was then reduced by the regular income tax before credits (line 38, Form 1040 minus the regular foreign tax credit, line 43, Form 1040) to arrive at the alternative minimum tax.

### Basic Standard Deduction

See "Standard Deduction."

### Business or Profession Net Income or Loss

(line 12, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of a non-farm business, including self-employed members of a profession.

If two or more sole proprietorships were operated by the same taxpayer, the single amount of net income or loss included in the adjusted gross income represented the combined net income and loss from all sole proprietorships. The proprietor was required to exclude investment income from business profits and include it, instead, with the various types of investment income for which separate provisions were made on the individual income tax return.

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C) to arrive at net profit or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net income. The deduction of net operating losses from previous years was not considered a business expense, but was offset against "Other Income" (line 22, Form 1040).

Information on sole proprietorships, business receipts, and expenditures can be found in the annual fall issue of the *Statistics of Income Bulletin*.

### Capital Assets

See "Sales of Capital Assets, Net Gain or Loss."

### Capital Gains Distributions Reported on Form 1040

(line 14, Form 1040)

These distributions included long-term capital gains either credited or distributed to individual taxpayers by regulated investment companies, mutual funds, and real estate trusts. Taxpayers also

reported capital gains distributions on Schedule D, Capital Gains and Losses, but they could enter the distributions directly on line 14 of Form 1040 if they had no other gains or losses to report on Schedule D.

### Capital Gains and Losses

See "Sales of Capital Assets, Net Gain or Loss."

### Casualty and Theft Loss Deduction, Nonbusiness

(line 17, Schedule A)

Nonbusiness casualty and theft losses were deductible, as an itemized deduction, from adjusted gross income to the extent that nonreimbursable net loss for each such casualty or theft exceeded \$100, and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income. (See also "Total Itemized Deductions.")

### Child Care Credit

(line 41, Form 1040)

This credit could be claimed by taxpayers who, while employed or looking for work, incurred expenses for the care of dependent children under age 13, or disabled dependents of any age. Qualified expenses included those for services performed within the home by non-dependent babysitters, maids, or cooks. Expenditures paid for the care of children under the age 13 or any other qualified individuals for out-of-home non-institutional care qualified for the child care credit.

The maximum amount of care-related expenses on which the credit could be based was the smaller of earned income or \$2,400, if one qualifying child or dependent was involved, and the smaller if earned income or \$4,800 if more than one dependent was involved. For return of married couples filing jointly, earned income refers to the earnings of the spouse with the lesser earned income. Exceptions were allowed if the spouse was disabled or a full-time student.

The credit was equal to 30 percent of eligible expenses for taxpayers with adjusted gross income of \$10,000 or less. The credit was reduced by one percentage point for each \$2,000 increment of adjusted gross income in excess of \$10,000 up to \$28,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income over \$28,000.

The amount of the credit which could be claimed was limited to income tax before credits, and any excess was not refundable.

### Contributions Deduction

(line 16, Schedule A)

Taxpayers could deduct contributions to certain organizations that were religious, charitable, educational, scientific, or literary in purpose. Contributions could be in cash, property, or out-of-pocket expenses that a taxpayer paid to do volunteer work for a qualified organization. Contributions were allowed as an itemized deduction on Schedule A, and were limited to one-half of the taxpayer's AGI. Therefore, the sum of the separate charitable contributions could be more than total deduction (which had been limited).

### Credit for Federal Tax on Gasoline and Special Fuels

(line 59, Form 1040)

This credit (claimed on Form 4136) was allowed for Federal excise taxes paid on gasoline and special fuels, such as gasohol and diesel fuel, if they were used for certain nontaxable or reduced-tax-rate purposes (such as farm or off-road use). The credit could reduce unpaid total tax liability or could be refunded. A one-time credit (or refund) was allowed to the original purchaser of a new, qualified diesel-powered highway vehicle. The credit was \$102 for a car, and \$198 for a light truck or van.

### Credit for the Elderly and Disabled

(line 42, Form 1040)

A credit (claimed on Schedule R) for the elderly and permanently and totally disabled was available

to taxpayers age 65 or older (within certain income limitations), and to those taxpayers under age 65, who had retired with a permanent and total disability, and who had received taxable income from a public or private employer because of that disability. The income to which the credit could be applied was reduced by nontaxable amounts of social security and railroad retirement benefits, veterans' pensions, and any other pension, annuity, or disability benefits that were excluded from income under any other provisions of the law.

An individual was considered permanently and totally disabled when he or she could not engage in any substantial gainful activity because of a physical or mental condition which had lasted, or was expected to last, at least twelve months, or was determined to be terminal.

The maximum credit available was \$1,125, was limited to total income tax with any excess not refundable, and was reduced if the taxpayer's income exceeded certain levels. Generally, if a taxpayer's income was high enough to require the reporting of social security benefits as taxable income, the taxpayer could not take the credit.

### **Credit from Regulated Investment Companies**

(line 59, Form 1040)

Taxpayers were required to include in total income any amounts which were allocated to them as undistributed long-term capital gains of regulated investment companies. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit for their proportional share of the tax paid.

### **Credit to 1993 Estimated Tax**

(line 63, Form 1040)

This amount was the part of the overpayment of 1992 tax which taxpayers specifically requested to be credited to their estimated tax for 1993. (See also "Overpayment" and "Estimated Tax Payments.")

### **Deduction of Self-Employment Tax**

(line 25, From 1040)

If a taxpayer had income from self-employment and owed self-employment tax, one half of that tax was deductible. The amount was subtracted as an adjustment, from total income in the calculation of AGI.

### **Dividends**

(line 9, Form 1040)

Dividend income consisted of distributions of money, stock, or other property received by taxpayers from domestic and foreign corporations, either directly or passed through estates, trusts, or partnerships. Dividends also included distributions from money market mutual funds.

Dividends did not include nontaxable distributions of stock or stock rights, returns of capital, capital gains, or liquidation distributions. Taxpayers were also instructed to exclude so-called dividends on deposits or withdrawable accounts in banks, mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were to be treated as interest income.

### **Earned Income Credit $\Delta$**

(line 56, Form 1040)

The earned income credit for 1992 was made up of three credits: the basic credit with a maximum of \$1,324 for one qualifying child and \$1,384 for two or more qualifying children; the health insurance credit with a maximum of \$451 for health insurance that covered a qualifying child; and the extra credit for a qualifying child born in 1992 with a maximum of \$376. The credit was available to workers who had a child living with them for more than half the year and whose earned income and adjusted gross income were each less than \$22,370. The credit was based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment. Taxpayers could not take the credit if their filing status was married



filing separately, or they claimed the foreign income exclusion.

For this report, the earned income credit was divided into three parts: the amount used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); the amount used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion. (See also "Advance Earned Income Credit Payments.")

### **Earned Income Credit Used to Offset Income Tax Before Credits**

See "Earned Income Credit."

### **Employee Business Expense**

See "Unreimbursed Employee Business Expenses."

### **Estate or Trust Net Income or Loss**

(line 36, Schedule E, Part III)

This was the beneficiary's share of fiduciary income (with the exception of the items, described below, which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed, amounts credited to beneficiaries' accounts from current-year fiduciary income (whether or not actually received), and any other amounts which were properly paid, credited, or required to be distributed for that year.

Taxpayers excluded from estate or trust income their share of dividends and gains or losses from sales of capital assets or other property. Such income (which made up the largest portion of income from estates or trusts) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust and was limited by the "passive loss" rules.

For the tables, if a return showed net income from one estate or trust, and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labeled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount computed on a return-by-return basis.

### **Estimated Tax Payments**

(line 55, Form 1040)

This figure represents the total of the tax payments made for 1992 using Form 1040ES, and any overpayment from the taxpayer's 1991 return that was applied to the 1992 estimated tax. Generally, individuals were required to make estimated tax payments if they expected to owe, after subtracting withholding and credits, at least \$500 in tax for 1992, and they expected withholding and credits to be less than the smaller of: (a) 90% of the tax shown on Form 1040 for 1992, or (b) 100% of the tax shown on Form 1040 for 1991.

### **Excess Social Security Taxes Withheld**

(line 58, Form 1040)

If a taxpayer earned more than \$55,500 (\$53,400 for 1991) in total wages from two or more employers in 1992, too much social security (FICA) or Railroad Retirement Act (RRTA) tax may have been withheld from his or her wages. Filers claimed credit for such overpayment on their tax returns. The excess social security tax withheld could be taken as a credit toward payment of the taxpayer's income tax. In the case of a joint return, the credit was computed separately for each taxpayer.

### **Exemptions Δ**

(lines 6, 36, Form 1040)

In the computation of taxable income, a \$2,300 deduction (\$2,150 for 1991) was allowed for each exemption claimed if adjusted gross income was less

than \$78,950. In general, an exemption was allowed for each taxpayer and dependent shown on a return. If an individual who could be claimed as a dependent by another taxpayer filed a return, that individual could not claim his or her own exemption.

With few exceptions, an individual had to meet five requirements to qualify as a dependent for 1992:

1) The individual received more than half of his or her support for 1992 from the taxpayer;

2) The individual was related to the taxpayer (such as a son, daughter, or parent) or was a member of the same household for the entire year;

3) The individual did not file a joint return with his or her spouse;

4) The individual met certain citizenship requirements;

5) The individual's gross income was less than \$2,300. An exception to the income limitation was granted to children under age 19, or full-time students under age 24.

If a taxpayer had AGI above certain levels, his or her personal exemption deduction may have been limited. For single taxpayers, the phaseout began at \$105,250 and was completed at \$227,750; for married persons filing jointly and qualifying widow(er)s, the phaseout began at \$157,900 and was completed at \$280,400; for heads of household, the phaseout began at \$131,550 and was completed at \$254,050; and for married persons filing separately, the phaseout began at \$78,950 and was completed at \$140,200.

### **Farm Net Income or Loss**

(line 19, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of farms. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in the adjusted gross income represented the combined profit and loss from all farming activities. Farm business total expenses (line 35,

Schedule F) were deducted from farm gross income (line 11, Schedule F) to arrive at farm net profit or loss.

Gains from certain sales of livestock and crops that qualified for capital gains treatment were excluded from farm net profit or loss and included in capital gains. Farm rental income was included in total rent net income or loss (See also "Farm Rental Net Income or Loss.")

### **Farm Rental Net Income or Loss**

(line 39, Schedule E)

Taxpayers were required to report farm rental income and expenses separately from other farm profit or loss if they: a) received income that was based on crops or livestock produced by the tenant, and b) did not manage nor operate the farm to any great extent.

### **Filing Status**

See "Marital Filing Status."

### **Foreign Earned Income Exclusion**

(line 22, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of their foreign earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country.

Qualified individuals were limited to the lesser of a \$70,000 exclusion or their total foreign earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer's total foreign earned income. The foreign earned income exclusion was entered as a negative amount on this line by the taxpayer but edited into a separate field during service center processing.

In this report, the foreign earned income exclusion includes the foreign housing exclusion.

## Foreign Housing Deduction

(included in the total on line 30, Form 1040)

Qualified taxpayers who had foreign housing expenses that were not provided by their employer were eligible to deduct these expenses from total income. This deduction was limited to the total amount of foreign earned income for 1992.

## Foreign Tax Credit

(line 43, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability, or an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 1992 could be carried back 2 years and then forward 5 years.

## Forfeited Interest Penalty Adjustment

(line 28, Form 1040)

Taxpayers who paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to total income.

## Forms 1040, 1040A, and 1040EZ

The individual income tax system utilizes three major forms to collect income and tax information: the 1040, 1040A, and 1040EZ. Variations of the three basic forms included 1040PC, 1040TEL, 1040EZ, and electronic filing. Form 1040PC returns were generated by IRS-approved software on a personal computer, and were typically condensed versions of the standard paper forms.

Returns of these types were included in the population of returns subjected to sampling, and were classified by the guidelines for filing a standard form (i.e., Forms 1040, 1040A and 1040EZ), discussed below. For example, if a return were filed

as a 1040PC and its characteristics dictated that it otherwise would have been filed as a Form 1040, it would have been classified as such for statistical purposes. Likewise, if a return were filed electronically that would have been a Form 1040EZ had it been filed manually, it would have been considered a Form 1040EZ in the statistics.

The forms represent different levels of complexity in regard to the information reported. The Forms 1040A and 1040EZ, for instance, may only be used if an individual's taxable income is less than \$50,000; income may come only from a limited number of sources, and the taxpayer may not itemize deductions. The Form 1040 must be used if taxable income is greater than \$50,000. In addition, the taxpayer must file Form 1040 if he or she itemizes deductions or has income (or losses) from a source not provided for on Form 1040A or 1040EZ. (For a complete description of each form see Section 5, 1992 Forms and Instructions.)

## Gambling Loss Deduction

(line 25, Schedule A)

See "Miscellaneous Itemized Deductions" and "Total Itemized Deductions."

## General Business Credit

(line 44, Form 1040)

The general business credit consisted of the investment credit, the jobs credit, the alcohol fuel credit, the low-income housing credit, the research credit, the enhanced oil recovery credit, the disabled access credit, and the renewable electricity production credit. Taxpayers claiming more than one of the credits were required to summarize them on Form 3800, General Business Credit. The general business credit was limited to 100 percent of the first \$25,000 (\$12,500 for a married couple filing separately) of tax liability and 75 percent of the excess over \$25,000. If the current year general business credit exceeded the tax liability limitation, the excess amount could be carried back to the 3 preceding tax years, then forward 15 years.

## Home Mortgage Interest Deduction

(lines 9c+9b, Schedule A)

See "Interest Paid Deduction."

## Income Subject to Tax

See "Modified Taxable Income."

## Income Tax After Credits

[(line 40 minus line 46) minus part or all of line 56, Form 1040]

To arrive at income tax after credits, taxpayers deducted total credits (line 46, Form 1040) from income tax before credits (line 40, Form 1040). For the statistics, tax was further reduced by the portion of the earned income credit which did not result in a negative tax. This portion of the earned income credit was included in the total credits as "earned income credit used to offset income tax before credits." Any tax remaining was tabulated as "income tax after credits."

## Income Tax Before Credits

(line 40, Form 1040)

This amount consisted of the tax liability on taxable income, computed by using the tax tables, tax rate schedules, Form 8615, or Form(s) 8814, plus any additional taxes (line 39). (See also "Tax Generated.")

## Income Tax Withheld

(line 54, Form 1040)

Income tax withheld included amounts deducted from salaries, wages, and tips, as reported on Form W-2, and from pensions, annuities, and certain gambling winnings as reported on Forms 1099-R and W-2G. Amounts withheld from total distributions of profit-sharing, retirement plans, and individual retirement accounts were reported on Form 1099-R.

In some cases, a backup withholding rate of 20 percent was required for interest, dividend, and

royalty payments, which, generally, were not subject to withholding.

## Individual Retirement Account Deductible Contributions

(lines 24a and 24b, Form 1040)

An individual retirement account (IRA) is a savings program that allows a taxpayer to set aside money for retirement. Beginning in 1987, the deduction for IRA contributions was reduced or eliminated for taxpayers who were covered by an employee retirement plan and whose adjusted gross income exceeded certain levels. (Nondeductible contributions were still allowed for such taxpayers.) Deductible contributions could be subtracted from the employee's total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not they were deductible) were limited to the lesser of: a) individual's taxable compensation for the year, or b) \$2,000 (\$2,250 if a nonworking spousal IRA was included).

Unless they were disabled, taxpayers could not start withdrawing funds from the account until they reached age 59-1/2. After age 70-1/2 taxpayers were required to begin withdrawals. Penalty taxes were assessed if the taxpayer failed to comply with these limitations.

Individuals could also set up an IRA to include a nonworking spouse who met certain qualifying conditions. The total IRA deduction, including both the taxpayer and the nonworking spouse, could not exceed \$2,250. A spousal IRA deduction is tabulated in the statistics as "Secondary IRA payments."

Payments to an IRA for a particular taxable year must be made not later than the due date of the individual's return for that year.

## Individual Retirement Account Taxable Distributions

(line 16b, Form 1040)

Any money or property received from a taxpayer's IRA account was considered a distribution and,

generally, had to be included in the taxpayer's total income in the year received. An exception to this rule was tax-free roll-over distributions from one retirement account to another, or the extent to which the payout represented previous non-deductible IRA contributions.

### Interest Paid Deduction

(line 12, Schedule A)

The rules for deducting home mortgage interest for 1992 were: (1) if a taxpayer took out a mortgage before October 13, 1987, secured by the taxpayer's main or second home, all the interest was deductible, (2) if the taxpayer's mortgage was after October 13, 1987, and the funds were used to buy, build, or improve that home, all interest could be deducted if the total of all mortgages on the property was \$1 million or less, and (3) taxpayers could deduct all of the interest on an additional \$100,000 of mortgages on their main or second home other than to buy, build, or improve that home.

Generally, investment interest (interest paid on money borrowed that is allocable to property held for investment) was fully deductible up to the amount of net investment income. Interest relating to business, royalty, and rental income was deducted directly from these items and was not reflected in the interest paid statistics.

### Interest Received

See "Taxable Interest Received."

### Interest, Tax-Exempt

See "Tax-Exempt Interest."

### Investment Interest Expense Deduction

(line 11, Schedule A)

See "Interest Paid Deduction." and "Total Itemized Deductions."

### Itemized Deductions

See "Total Itemized Deductions" and specific types.

### Itemized Deduction Limitation

See "Total Itemized Deductions."

### Keogh Retirement Plan

Keogh retirement plans, or H.R. 10 plans, are set up by sole proprietorships or partnerships to cover self-employed persons, as well as regular employees. Distributions from these plans are usually fully taxable.

### Long-Term Capital Gain or Loss

(line 8, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

### Long-Term Loss Carryover

See "Sales of Capital Assets, Net Gain or Loss."

### Long-Term Gain or Loss from Like-Kind Exchanges

(line 12, Schedule D)

A like-kind exchange occurs when business or investment property is exchanged for property of the same nature or quality, even if the properties differ in grade or quality. (See also "Sales of Capital Assets, Net Gain or Loss.")

### Long-Term Installment Gain

(line 11, Schedule D)

The installment method is used to report gains for property (other than publicly traded stocks or securities) for which the payment is received in a tax year following the year in which the property was sold. (See also "Sales of Capital Assets, Net Gain or Loss.")

## Long-Term Residence Gain

(line 10, Schedule D)

Gain reported from the sale or exchange of the taxpayer's main home (whether or not another home was purchased). (See also "Sales of Capital Assets, Net Gain or Loss.")

## Marginal Tax Rates

Different portions of taxable income are taxed at different rates. The tax rate applied to the last dollar of income is called the "marginal tax rate" for that return (See also "Tax Generated.")

## Marital Filing Status

(lines 1-5, Form 1040)

The five marital filing status classifications were:

- (1) returns of single persons (not heads of household or surviving spouses);
- (2) joint returns of married persons;
- (3) separate returns of married persons
- (4) returns of heads of household; and
- (5) returns of surviving spouses.

Marital filing status was usually determined as of the last day of the tax year. If one's spouse died during the tax year, the survivor was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year.

## Medical and Dental Expense Deduction

(lines 1-4, Schedule A)

Qualified medical expenses included payments made for the diagnosis, treatment, or prevention of disease or for medical or dental insurance. However, taxpayers who took the self-employed health insurance adjustment had to reduce their total premiums by the amount of the adjustment (see "Self-Employed Health Insurance"). In general, medical and dental expenses could be claimed as an itemized

deduction to the extent that they exceeded 7.5 percent of adjusted gross income. Amounts paid for medicine and drugs were deductible only if they were not available except by prescription or were for insulin. Taxpayers could also deduct a maximum of \$50 per day for certain lodging expenses incurred while traveling to obtain medical care. (See also "Total Itemized Deductions.")

## Minimum Tax Credit

(line 44, Form 1040)

A minimum tax credit could be taken for 1992 by certain taxpayers who paid alternative minimum tax for 1991. The credit was part of the 1991 alternative minimum tax based on adjustments or preference items that deferred tax rather than caused permanent avoidance of tax. If all of the minimum tax credit could not be used for 1992, the excess could be carried forward to later years.

## Miscellaneous Itemized Deductions

(lines 19-25, Schedule A)

Miscellaneous itemized deductions were divided into three types. The first included those items that were limited to the amount that exceeded 2 percent of adjusted gross income, while the expenses of the other types were fully deductible.

*Limited Miscellaneous Deductions:* Unreimbursed employee business expenses, tax preparation fees, and expenses of producing income (including qualifying educational expenses), were limited to the amount that exceeded 2 percent of adjusted gross income.

*Gambling Loss Deductions:* Gambling losses (to the extent of gambling winnings) were fully deductible. (See also "Total Itemized Deductions.")

*Miscellaneous Deductions Other Than Gambling:* Other, fully deductible expenses included such items as impairment-related work expenses for disabled persons, and amortizable bonds.

## Modified Taxable Income

"Modified taxable income" is the term used to describe "income subject to tax," the actual base on

which tax is computed for the statistics in Tables 3.4 and 3.5. For taxpayers filing current year returns, modified taxable income is identical to "taxable income."

For prior year returns included in the 1992 statistics, a modified taxable income was computed. This was calculated by using the tax rate schedule to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

### **Moving Expense Deduction**

(line 18, Schedule A)

An employee who had to move to a new residence as a result of changing jobs could claim certain expenses for moving and house-hunting as an itemized deduction. In order to qualify for this deduction, the new work place had to be at least 35 miles farther from the former residence than the old job was. Deductible expenses included those incurred while moving household and personal goods, as well as in travel, meals, and lodging of the taxpayer and household members en route to the new residence. Additional deductible expenses included house-hunting trips, and the cost of selling a residence or breaking a lease.

### **Net Capital Gain in AGI less loss**

See "Sales of Capital Assets, Net Gain or Loss."

### **Net Operating Loss**

(line 22, Form 1040)

See "Other Income."

### **Nondeductible Passive Losses**

(calculated on Form 8582)

Nondeductible passive are calculated by subtracting deductible passive losses reported on Form 8582 (line 11) from total passive losses (lines 1b+2b) and are limited to zero.

### **Other Adjustments**

(included in 30, Form 1040)

See "Statutory Adjustments."

### **Other Income**

(line 22, Form 1040)

Included in other income were items such as prizes, awards, sweepstakes winnings, gambling winnings, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in a previous year, and any other income subject to tax for which no specific line was provided on there return form. Any foreign earned income exclusions or "net operating loss" in an earlier year that was carried forward and deducted for 1992 were entered as negative amounts on this line by the taxpayer but edited into separate fields during service center processing.

### **Other Payments**

(line 59, Form 1040)

See "Credit for Federal Tax on Gasoline and Special Fuels" and "Credit from Regulated Investment Companies."

### **Other Tax Credits**

(included in line 45, Form 1040)

"Other tax credits" is a residual category in the statistics and does not relate to a line item on a tax form. It included "credit for fuel from a nonconventional source" and other miscellaneous credits that did not belong in any other category and were used to offset income tax before credits.

### **Overpayment**

(line 61, Form 1040)

An overpayment of tax occurred when the "total tax payments" exceeded "total tax." Total payments included the amount of any "refundable portion of the earned income tax credit." Overpayment could

be refunded or credited toward the estimated tax for the following year. (See also "Credit to 1993 Estimated Tax" and "Refund.")

### Overpayment Refunded

See "Overpayment" and "Refund."

### Parent's Election to Report Child's Interest and Dividends

(calculated on Form 8814)

A parent could report on his or her return income received by his or her child. If the election was made, the child was not required to file a return. A parent could make this election if the child:

- was under age 14 on January 1, 1993;
- had income only from interest and dividends;
- had gross income for 1992 that was more than \$500 but less than \$5,000;
- had no estimated tax payments for 1992;
- did not have any overpayment of tax shown on his or her 1991 return applied to the 1992 return; and
- had no Federal income tax withheld from his or her income (backup withholding).

If the parents were not filing a joint return, special rules applied to determine which parent could make the election.

### Partnership and S Corporation Net Income or Loss

(line 31, Schedule E)

Partnerships and S corporations (formerly Subchapter S corporations) are not taxable entities, therefore, tax on their net profit or loss was levied, in general, directly on the members of the partnership or shareholders of the S corporation. The profit or loss shown in the statistics was the taxpayer's share of the ordinary gain or loss of the enterprise, and certain payments made to the taxpayer for the use of capital or as a salary. Net long-term capital gains received from partnerships and S corporations were reported on Schedule D.

If a return showed net income from one partner-

ship or S corporation and a net loss from another, the two were added together and the return was tabulated by the net amount of income or loss in the appropriate column. Beginning in 1987, net income and net loss were reported separately for passive and non-passive partnership and S corporation activities. Passive losses were limited under new rules to the amount that could offset passive income.

### Payment with Request for Extension of Filing Time

(line 57, Form 1040)

This payment was made when the taxpayer filed Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, or Form 2688, Application for Additional Extension of Time to File. The extension granted the taxpayer an additional period of time to file a tax return, but not extend the time for the payment of the expected tax. Full payment of any tax due had to be made with the application for extension.

### Payments to a Keogh Plan

(line 27, Form 1040)

Self-employed individuals were allowed to contribute to a Keogh retirement plan or a simplified employment pension plan for themselves and to deduct all or part of such contributions in computing adjusted gross income. The amount which could be deducted was based on net earnings from self-employment.

### Penalty Tax on Qualified Retirement Plans

(line 51, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Account or qualified retirement plan before they were either age 59-1/2 or disabled, they were subject to a penalty tax equal to 10 percent of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 70-1/2 had to pay a 50 percent excise tax on the excess accumulation. Contributions to the retirement in excess of the legal limitation for the year (the lesser of \$2,000 or the



taxpayer's compensation for the year) were subject to an excise tax equal to 6 percent of the excess contribution.

## Pensions and Annuities

(lines 17a, 17b, Form 1040)

Generally, pensions are periodic income received after retirement for past services with an employer, while annuities are income payable at stated intervals after payment of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory plan was paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on lines 17a and 17b. For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution and earnings on the entire investment. The nontaxable portion had to be amortized over the expected lifetime of the taxpayer.

The entire amount of pensions and annuities received for the year was reported on line 17a of the Form 1040. The taxable portion was computed on a separate worksheet and entered on line 17b.

## Predetermined Estimated Tax Penalty

(included in line 65, Form 1040)

If a return showed taxes of \$500 or more owed on line 64 (tax due at time of filing) and this amount was more than 10 percent of the total tax, the

taxpayer could owe a penalty, unless tax payments in the current year equaled or exceeded prior-year tax liability (provided prior year liability was greater than zero). Also, taxpayers could owe a penalty if they underpaid their 1992 estimated tax liability for any payment period. Form 2210 was used to determine the amount of a penalty, if any.

For this report, the predetermined estimated tax penalty includes only the amount calculated by the taxpayer when the return was initially filed.

## Primary IRA Payment

See "Individual Retirement Account Deductible Contributions."

## Recapture Taxes

(line 49, Form 1040)

See "Tax from Recomputing Prior Year Investment Credit."

## Refund

(line 62, Form 1040)

A refund of tax included all overpayment of income taxes not applied by the taxpayer as a credit to next year's estimated tax. (See also "Overpayment.")

## Refund Credited to Next Year

(line 63, Form 1040)

See "Credit to 1993 Estimated Tax."

## Regular Tax Computation

Typically, the taxpayer, in determining the amount of "tax generation," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax tables or applied the rates from one of four tax rate schedules to determine tax. Returns of taxpayers who had taxes computed by the Internal Revenue Service were classified under the regular tax computation method.

**Rent and Royalty Net Income or Loss**

(line 26, Schedule E)

This amount was the combination of rent net income, rent net loss, royalty net income, and royalty net loss. This does not include passive losses that were not deductible, but includes carryover of previous years' passive losses.

**Rent Net Income or Loss**

(line 22, columns A, B, C, Schedule E)

Rent net income or loss was determined by deducting from gross rent, the amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. In the statistics, total rental net loss includes passive losses that were not deductible in figuring AGI.

**Royalty Net Income or Loss**

(line 22, columns A, B, C, Schedule E)

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231. As a result of the separate computation, those royalties are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets." (See also "Total Rent and Royalty Income or Loss in AGI.")

**S Corporations**

See "Partnership and S Corporation Net Income or Loss."

**Salaries and Wages**

(line 7, Form 1040)

Salaries and wages as reported on the tax return were amounts of compensation primarily for personal services. The following items were included:

- salaries;
- wages;
- commissions;
- bonuses;
- tips;
- fees;
- excess reimbursement over employee business expenses;
- moving expenses allowances;
- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;
- severance pay;
- sick pay;
- the value of exercising a stock appreciation right;
- directors' fees;
- vacation allowances;
- most disability payments;
- strike and lockout benefits; and
- the value of certain non-monetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property).

Identifiable amounts for any of these categories which may have been reported by taxpayers as "other income" were treated as salaries and wages for the statistics.

**Sales of Capital Assets, Net Gain or Loss**

(line 13, Form 1040)

In general, capital assets for tax purposes included all property held for personal use or invest-

ment. Examples of such assets were personal residences, furniture, automobiles, and stocks and bonds. Most assets used for business activities were specifically excluded from treatment as capital assets. (See also "Sales of Property Other Than Capital Assets, Net Gain or Loss".)

The following concepts were used in the computation of net capital gain or loss for this report:

*Net capital gain:* If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. The full amount of this gain, whether short-term or long-term was included in adjusted gross income. The holding period was one year or less for short-term assets, and longer than one year for long-term assets.

*Net capital loss:* If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer showed a net capital loss. The amount of net capital loss to be included in adjusted gross income was limited to the smaller of the actual net capital loss or \$3,000 (\$1,500 for married persons filing separately). Any excess capital losses over the \$3,000 limit could be carried over to subsequent tax years ("capital loss carry-over" in the statistics).

Net capital gain or loss also included capital gain distributions which were not reported on Schedule D (Capital Gains and Losses). These capital gain distributions were entered directly on line 14 of Form 1040 if the taxpayer did not have any other gains or losses to report on Schedule D. These distributions were, by definition, long-term capital gains. (See also "Capital Gain Distributions Reported on Form 1040.")

### Sales of Capital Assets Reported on Schedule D

See "Sales of Capital Assets, Net Gain or Loss."

### Sales of Property Other Than Capital Assets, Net Gain or Loss

(line 15, Form 1040)

Property other than capital assets generally included property of a business nature, in contrast to personal or investment property which were capital assets. Some types of property specifically included in this group were:

- (1) certain depreciable, depletable, and real business property;
- (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;
- (3) certain copyrights, literary, musical, or artistic compositions, or similar properties; and
- (4) amount resulting from certain "involuntary conversions," including net losses from casualty and theft.

Taxpayers reported all gains and losses not treated as capital gains on Form 4797, Sales of Business Property.

### Secondary IRA Payment

See "Individual Retirement Account Deductible Contributions."

### Self-Employed Health Insurance Deduction $\Delta$

(line 26, Form 1040)

Self-employed persons could deduct, when calculating AGI, up to 25 percent of the amount paid for health insurance for themselves and their families. The provision that allowed this deduction expired on July 1, 1992; therefore, only the amounts paid prior to that date could be deducted on 1992 returns. The Omnibus Budget Reconciliations Act

of 1993 extended the provision retroactively for the period July 1, 1992 through December 31, 1993. Taxpayers had to file an amended return if they wished to take advantage of the extension, but amended returns were not reflected in the statistics for 1992.

### **Self-Employment Tax $\Delta$**

(line 47, Form 1040)

The ceilings on taxable "self-employment income" for 1992 were \$55,500 for self-employment tax, and \$130,200 for Medicare tax. (The limits for 1991 were \$53,400 and \$125,000, respectively.) (See also "Total Tax Liability.")

### **Short-Term Capital Gain or Loss**

(line 18, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

### **Short-Term Loss Carryover**

(line 38, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

### **Short-Term Gain or Loss from Like-Kind Exchanges**

(line 4, Schedule D)

See "Long-Term Gain or Loss from Like-Kind Exchanges" and "Sales of Capital Assets, Net Gain or Loss."

### **Size of Adjusted Gross Income**

(line 31, Form 1040)

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having "no adjusted gross income" and appear as a separate class in most basic tables. The absence of a class

labeled "no adjusted gross income" indicates that any deficit or break-even returns in a table were included in the lowest income size class.

### **Social Security Benefits**

(lines 21a, 21b, Form 1040)

Social security benefits included any monthly benefit under title II of the Social Security Act or the part of a "tier I railroad retirement benefit" that was equivalent to a social security benefit. Social security benefits were not taxable unless the taxpayer's total income (including tax-exempt interest) plus one-half of total social security benefits exceeded certain levels. The maximum taxable amount was one half of the net social security benefits received. Social security benefits received were reported on Form 1040, line 21a and the taxable portion was reported on line 21b. Taxpayers who had no taxable benefits were not required to show the total benefits on their income tax returns.

### **Social Security and Medicare Tax on Tip Income**

(line 50, Form 1040)

Cash tips amounting to \$20 or more received by the taxpayer in a month while working for any one employer were subject to withholding of income tax and social security tax (or the equivalent railroad retirement tax) and medicare tax. If the employer was unable to withhold the social security and medicare tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the taxpayer was required to report the uncollected tax and pay it with the Form 1040. If the employee did not report the tips to the employer, the employee was required to compute the social security and medicare tax on unreported tips on Form 4137 and attach it to Form 1040.

### **Standard Deduction $\Delta$**

(line 34, Form 1040)

For 1992, the basic standard deduction was increased. Taxpayers who were age 65 or over or

blind could claim an additional standard deduction amount of \$700 or \$900. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

*Single*

Basic deduction of \$3,600;

Each taxpayer 65 or over or blind was allowed an additional \$900 deduction each for age and blindness.

*Married filing jointly or qualifying widow(er)*

Basic deduction of \$6,000;

Each taxpayer 65 or over or blind was allowed an additional \$700 deduction each for age and blindness.

*Married, filing separately*

Basic deduction of \$3,000;

Each taxpayer 65 or over or blind was allowed an additional \$700 deduction each for age and blindness.

*Head of Household*

Basic deduction of \$5,250;

Each taxpayer 65 or over or blind was allowed an additional \$900 deduction each for age and blindness.

In the statistics, the basic standard deduction was tabulated for all taxpayers who claimed it, including those who were 65 or over or blind. The "additional standard deduction" total included only the additional amount that was taken by those taxpayers who were 65 or over or blind.

### State Income Tax Refund

(line 10, Form 1040)

If a taxpayer received a refund, credit, or offset of state or local income taxes in 1992 that was paid or deducted before 1992, all or part of that amount had to be reported as income if the itemized deduction for state and local taxes previously resulted in a tax benefit.

### Statutory Adjustments

(lines 24-30, Form 1040)

These were the adjustments to total income which were allowed as deductions in the calculation of adjusted gross income. For 1992, statutory adjustments included payments to a self-employed Keogh retirement plan or a simplified employee pension (SEP), forfeited interest penalty, payments to an IRA, alimony paid, the self-employed health insurance deduction, the deduction for self-employment tax, and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included jury duty pay received by the taxpayer and given to the employer if the taxpayer continued to receive wages while on jury duty, the forestation/reforestation amortization deduction and the repayment of supplemental unemployment benefits under the Trade Act of 1974. These amounts were included in the "Other Adjustments" category in the statistics.

### Tax Due at Time of Filing

(line 64, Form 1040)

"Tax due" was reported on returns on which total tax liability exceeded total tax payments.

### Tax from Recomputing Prior-Year Investment Credit

(line 49, Form 1040)

The investment tax credit provisions of the law include a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life. Tax credits could not be applied against this additional tax.

## Tax Generated $\Delta$

(line 38, Form 1040)

This amount was the tax computed on modified taxable income. (See also "Modified Taxable Income.") For 1992, there were three basic tax rates, 15, 28, and 31 percent. Long-term capital gains were subject to a maximum tax rate of 28 percent. The 15-percent bracket applied to taxable income equal to or below \$21,450 for single filers; \$35,800 for joint filers or qualifying widow(er)s; \$17,900 for married persons filing separately; and \$28,750 for heads of household. The 28 percent tax bracket applied to taxable income in excess of the 15 percent bracket ceiling and equal to or below \$51,900 for single filers; \$86,500 for joint filers or qualifying widow(er)s; \$43,250 for married persons filing separately; and \$74,150 for heads of household. The 31 percent tax rate applied to taxable income in excess of the upper boundary for the 28 percent tax bracket. The tax generated at each of these tax rates is shown in Tables 3.4 and 3.5.

If children under age 14 had investment income that exceeded \$600, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded \$1,200 was taxed at the parents' rate on Form 8615 and tabulated separately in Tables 3.4 and 3.5. If the parents elected to report the child's investment income on their return, they attached a Form 8814. The investment income in excess of \$1,000 was included on Form 1040, line 22. The remaining investment income was taxed at the child's rate (15 percent), added to the parents' tax on Form 1040, line 38, and was also tabulated separately in Tables 3.4 and 3.5.

On most returns, except those with additional taxes from special computations, "tax generated" equaled "income tax before credits."

## Tax Payments

(lines 54, 55, 57-60, Form 1040)

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at

the time of filing. They consisted of the following:

- 1) income tax withheld, including backup withholding;
- 2) estimated tax payments;
- 3) payment with request for extension of filing time;
- 4) excess social security taxes or railroad retirement tax withheld;
- 5) credit for tax on certain gasoline, fuel, and oil;
- 6) credit from regulated investment companies.

Each of the above is described under a separate heading in this section.

Although the earned income credit was included with tax payments on the tax return itself (line 56, Form 1040), for the statistics it is treated partly as a credit against income tax liability and partly as a refundable amount (See also "Earned Income Credit.")

## Tax Penalty

(included in line 65, Form 1040)

See "Predetermined Estimated Tax Penalty."

## Tax Preparation

See "Miscellaneous Itemized Deductions."

## Tax Rates

See "Tax Generated."

## Tax Withheld

(line 54, Form 1040)

Tax withheld includes Federal income tax withheld and backup withholding on dividends, interest income and other income.

## Tax-Exempt Interest

(line 8b, Form 1040)

Tax-exempt interest includes interest on certain State and municipal bonds, as well as any tax-exempt interest dividends from a mutual fund or other regulated investment company. This is an

information reporting requirement and does not convert tax-exempt interest into taxable interest.

### Taxable and Nontaxable Returns

The taxable and nontaxable classification of a return for this report was determined by the presence of "total income tax" (the sum of income tax after credits and the alternative minimum tax). Some returns classified as "nontaxable" may have had a liability for other taxes, such as self-employment or Railroad Retirement Tax Act (RRTA) taxes, social security taxes on tip income, tax from recomputing prior-year investment credit, penalty taxes on individual retirement accounts, Section 72 penalty taxes, advance earned income credit payments, golden parachute payments, or uncollected employee social security tax on tips. These taxes, however, were disregarded for the purposes of this classification since three of the above taxes were considered social security (rather than income) taxes, and the remaining ones, except for advance earned income payments, were either based on prior year's income or were penalty taxes.

For this report, the earned income credit was treated first as an amount which was used to offset income tax before credits. Since the earned income credit was refundable, it was subtracted from income tax (for the statistics) after reduction by all other statutory credits. As a result, some returns became nontaxable strictly because of the earned income credit if there was no alternative minimum tax and the earned income credit equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was based on each return as it was filed and does not reflect any changes resulting from audit or other enforcement activities.

### Taxable Income

(line 37, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any exemption amount and either total itemized deductions or the standard

deduction. On current year returns, "taxable income" was identical to "modified taxable income."

### Taxable Interest Received

(line 8a, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings accounts, tax refunds, and U.S. savings bonds. Also included as interest were "dividends" on deposits or withdrawable accounts in mutual savings banks, savings and loan associations, and credit unions. For 1992, these amounts could, in some circumstances, include a child's income which was to be taxed at the parent's rate. Most interest on State or local government obligations remained tax-exempt, but the total tax-exempt interest had to be reported on line 8b of Form 1040. It was not included in the taxpayer's income for tax purposes. (See also "Tax-Exempt Interest.")

### Taxable IRA Distributions (in AGI)

See "Individual Retirement Account Taxable Distributions."

### Taxable Pensions and Annuities (in AGI)

See "Pensions and Annuities."

### Taxable Social Security Benefits (received)

See "Social Security Benefits."

### Taxes Paid Deduction

(line 8, Schedule A)

Taxes allowed as an itemized deduction from adjusted gross income included personal property taxes, State and local income taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. Mandatory

employee contributions to a state disability fund and employee contributions to a state unemployment fund were also included. Federal taxes and State and local taxes were not deductible.

Taxes paid on business property were deducted separately on the schedules for business, rent, royalty, and farm income and are excluded from the "taxes paid" statistics in this report.

### **Total Income**

(line 23, Form 1040)

Total income is the sum of the individual income items (lines 7 through 22) before adjustments.

### **Total Income Tax**

(line 46 minus line 56 + line 48 of Form 1040)

Total income tax was the sum of income tax after credits (from which the earned income credit was subtracted) and the alternative minimum tax. It did not include any of the other taxes which made up total tax liability. Total income tax was the basis for classifying returns as taxable or nontaxable.

### **Total Itemized Deductions**

(line 34, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, taxes paid, interest paid, contributions, casualty and theft losses, moving expenses, and miscellaneous deductions. Itemized deductions were claimed only if they exceeded the total standard deduction, with two exceptions. First, if a taxpayer was married and filing separately, and his or her spouse itemized deductions, the spouse was required to itemize as well. Second, taxpayers in several states are required to itemize deductions on their Federal tax returns if they wish to itemize on their State returns. The total amount of itemized deductions was tabulated only from returns showing positive adjusted gross income.

If a taxpayer had AGI in excess of \$105,250 (\$52,625 if married filing separately) his or her itemized deductions may have been limited. The

limitation did not apply to the deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: a) 80 percent of the non-exempt deductions, or b) 3 percent of the amount of AGI in excess of \$105,250 (\$52,625). Therefore, total itemized deductions is the sum of the separate deductions cited above, less the itemized deduction limitation.

### **Total Rent and Royalty Income or Loss**

This income concept consists of all rent and royalty income and loss which was used in computing adjusted gross income, including farm rental income and suspended rental loss carry-over from prior years. It excludes that portion of rental losses which was not deductible in computing adjusted gross income due to the passive loss rules which went into effect for Tax Year 1987.

### **Total Tax Credits**

(lines 47, 57, Form 1040)

For this report, total tax credits consisted of the following:

- 1) child care credit;
- 2) credit for the elderly and disabled;
- 3) foreign tax credit;
- 4) general business credit;
- 5) minimum tax credit;
- 6) earned income credit (EIC) used to offset income tax before credits;
- 7) mortgage interest credit; and
- 8) other tax credits.

These amounts were deducted from income tax before credits to arrive at income tax after credits. For the statistics, the portion of the EIC which did not result in a negative amount was tabulated as "earned income credit used to offset income tax before credits." Any amount remaining of the EIC



could be refunded or applied to other taxes, and was classified separately as "earned income credit refundable portion," or "earned income credit used to offset other taxes." All other credits were limited to the amount needed to offset income tax before credits and were not refundable.

### Total Tax Liability

(line 53 modified by the earned income credit, Form 1040)

Total tax liability was the sum of income tax after credits, the alternative minimum tax, self-employment tax, social security tax on tips, tax from recomputing prior-year investment credits, taxes from individual retirement accounts, Section 72 penalty taxes, and tax on golden parachute payments. These taxes were then reduced by the earned income credit used to offset all other taxes (defined under "Earned Income Credit). For the statistics, unlike the Form 1040, total tax liability did not include any advance earned income credit payments.

### Type of Tax Computation

(line 38, Form 1040)

Tabulations in Table 3.1 include two methods of computing the tax on income subject to tax. These methods were:

- (1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms

1040, 1040A, or 1040EZ (see also "Regular Tax Computation"); and

- (2) Form 8615, used to compute the tax on investment income of children under 14.
- (3) Schedule D, Form 1040, used to compute the 28 percent tax on long-term capital gains (in excess of short-term capital losses.)

### Unemployment Compensation

(line 20, Form 1040)

Beginning in 1987, all unemployment compensation had to be included in income.

### Unreimbursed Employee Business Expenses

(line 19, Schedule A)

This item, added together with most other miscellaneous itemized deductions, was subject to a minimum threshold 2 percent of AGI. Unreimbursed employee business expenses included travel, transportation, meal, and entertainment costs while away from home in the performance of job duties. Eighty percent of the meal and entertainment expenses was deductible, and was calculated on Form 2106, Employee Business Expenses. Many other expenses such as union dues, safety equipment, uniforms, protective clothing, and physical examinations were also deductible. (See also, "Miscellaneous Itemized Deductions.")

# Section 5

# 1991 Forms and Instructions

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1040 U.S. Individual Income Tax Return to 1992

Label (See instructions on page 10.) Your first name and initial, last name, address, and ZIP code.

Filing Status (See page 10.) Single, Married filing jointly, Head of household, etc.

Exemptions (See page 11.) Dependents, Spouse, etc.

Income (See page 12.) Wages, salaries, tips, interest, dividends, etc.

Adjustments to Income (See page 16.) IRA deduction, employer's SEP deduction, etc.

Adjusted Gross Income (See page 16.) Total income minus adjustments.

Other taxes, credits, and payments (See page 23.) Charitable contributions, earned income credit, etc.

Refund or amount you owe (See page 23.) Total tax liability minus payments.

32 Amount from line 31 (adjusted gross income). 33a Check if you were 65 or older. 33b Add the number of boxes checked above and enter the total here.

34 Enter itemized deductions from Schedule A, line 26. OR Standard deduction shown below for your filing status. But if you checked any box on line 33a or b, go to line 32.

35 Subtract line 34 from line 32. 36 If line 32 is \$78,650 or less, multiply \$2,300 by the total number of exemptions claimed on line 6a.

37 Taxable income. Subtract line 36 from line 35. 38 Enter tax. Check if from a Tax Table, b Tax Rate Schedules, c Schedule D, or d Form 9812.

Credits (See page 23.) 41 Credit for child and dependent care expenses. 42 Credit for the elderly or the disabled. 43 Foreign tax credit.

Other Taxes (See page 23.) 47 Self-employment tax. 48 Recapture minimum tax. 49 Alternative taxes.

Payments (See page 23.) 54 Federal income tax withheld. 55 1992 estimated tax payments and amount applied from 1991 return.

Refund or Amount You Owe (See page 23.) 60 Add lines 34 through 59. 61 If line 60 is more than line 53, subtract line 53 from line 60. 62 Amount of line 61 you want refunded to you.

GET THE CREDIT  
YOU DESERVE  
SEE PAGE 5

Instructions for Form  
and Schedules  
A, B, C, D, E,  
EIC, F, and SE

# 1040 1992

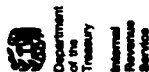
Department of the Treasury  
Internal Revenue Service

**What's inside?**

- Answers to frequently asked questions (page 2)
- Avoid common mistakes (page 9)
- A note from the Commissioner (page 3)
- Fast filing (page 3)
- What's new for 1992 (page 5)
- Free tax help (page 5)
- How to get forms and publications (page 31)
- How to make a gift to reduce the public debt (page 33)
- Tax table (page 35)
- Index (inside back cover)

**Note: This booklet does not contain any tax forms.**

Cat. No. 1125E



## Instructions for Form 1040

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### Answers to Frequently Asked Questions

How long will it take to get my refund? About 4 to 6 weeks after you mail your return. If you file electronically, it should take about 3 weeks. The earlier you file, the faster you'll get your refund. To check on the status of your refund, call Tele-Tax. See page 26 for the number.

Can I get a refund credit? If you can't get a refund credit, you may be able to take the credit. But other rules apply. For details, call Tele-Tax (see page 26 for the number) and listen to topic no. 402.

Although we supported our unmarried, 19-year-old daughter, she spent most of 1992 away from home at school. Can we claim her as a dependent? Yes. The time your child spends at school or on vacation counts as time lived with you. I'm single, live alone, and have no dependents. Can I file as head of household? No. To use this filing status, you must have paid over half the cost of keeping up a home for a child or other qualifying person.

Can I get forms and publications? Call 1-800-829-3676 (see page 5 for the times to call), or visit your local IRS office, participating library, bank, or post office; or use the order blank on page 31.

I missed my employer several times for my W-2 form, but I still don't have it. What should I do? If you can't get it by February 16, call. We will ask you to send on page 30 for more information. For details, see Step 1 on page 6.

I received an IRS notice. I've contacted the IRS at least three times about it, but the problem still hasn't been fixed. What can I do? Call your local IRS office and ask for Problem Resolution assistance. The number is listed in your phone book.

Can I take an IRA deduction for the amount I contributed to a 401(k) plan in 1992? No. A 401(k) plan is not an IRA. The amount you contributed is not included in box 10 of your W-2 form so you don't pay tax on it this year.

In addition to my regular job, I had a part-time business in 1992. How do I report this? That's the business income. You must report it on Schedule C or C-EZ. You may also have to file Schedule SE and pay self-employment tax.

### A Note From the Commissioner

Dear Taxpayer,

As the Commissioner of Internal Revenue, I want to thank you on behalf of the government of the United States and every American citizen. Without your taxes, we could not provide essential social services; we could not defend ourselves; we could not fund scientific and health care research. Thank you for paying your taxes.

You are among the millions of Americans who comply with the tax law voluntarily. As a taxpayer and as a customer of the Internal Revenue Service, you deserve excellence in the services we provide; you deserve to be treated fairly, courteously, and with respect; and you deserve to know that the IRS will ensure that others pay their fair share.

To fulfill our responsibilities to you, we are making major changes in the way we conduct our business. Under our new philosophy of tax administration, known as Compliance 2000, we are reaching out to provide education and assistance to taxpayers who need our help. One program is dedicated to bringing non-filers back into the system. We will work with every American who wants to "get right" with the government. At the same time, we will direct our enforcement efforts toward those who willfully fail to report and pay the proper amount of tax. All must pay their fair share, just as you are doing.

We realize that the tax law is complex and sometimes frustrating. We want to do what we can to make tax time easier for you. To that end, we are simplifying our forms and

procedures to reduce the burden on taxpayers. This year, we revised the tax table so that more taxpayers can simply look up the tax they owe instead of doing the arithmetic. Also, if you have a small business, check to see whether you can file new Schedule C-EZ, where taxable profit is computed in only three lines.

Don't forget the option to file your tax return electronically. Electronic returns are more accurate and you can get a faster refund.

Our goal is to transform the tax system by the end of this decade. To achieve the excellence in service that you deserve, we are literally "re-inventing" the Internal Revenue Service, making our internal organization more efficient and less bureaucratic. As we improve our organizational structure, we also will do a better job of serving our customers, the taxpayers. We believe in accountability. Please let us know if you have any suggestions for ways to improve our service to you.

Thank you again for your dedication to our country.

*Shirley D. Peterson*

Shirley D. Peterson

### Fast Filing



Last year, over 10 million people filed their tax returns electronically by computer. Electronic filing is a fast and accurate way to file your return with the IRS. If you are expecting a refund, it will be issued within 3 weeks from the time the IRS accepts your return. If you have your refund directly deposited into your savings or checking account, you could receive your money even faster. Even if you are not expecting a refund, electronic filing is still a fast and accurate way to file your return.

Electronic filing is available whether you prepare your own return or use a preparer. In addition to many tax preparers, other firms are approved by the IRS to offer electronic filing services. An approved transmitter must sign your Form 8453, U.S. Individual Income Tax Declaration for Electronic Filing. For more details on electronic filing, see Tele-Tax (topic no. 112) on page 28.

Another way to file your return with the IRS is to file an "answer sheet" return. This return, called Form 1040PC, can be created only by using a personal computer. It can be processed faster and more accurately than the regular tax return. A paid tax preparer may give you Form 1040PC to sign and file instead of the tax return you are used to seeing. If you prepare your own return on a computer, you can produce Form 1040PC using one of the many tax preparation software programs sold in computer stores. The form is not available from the IRS. For more details, see Tele-Tax (topic no. 106) on page 28.

### Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 and Paperwork Reduction Act of 1980 are important laws that protect your legal right to know what information the IRS is asking for, and how it will be used. We do not receive a return and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

This notice applies to tax returns and any papers filed with them. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

Your legal right to ask for information is guaranteed by Internal Revenue Code sections 6001, 6011, and 6012(b). You have the right to ask us for any tax information that we have on file for you. You also have the right to ask us to delete any information that we have on file for you that is not necessary for us to do our job. You also have the right to ask us to delete any information that we have on file for you that is not necessary for us to do our job.

Please keep this notice with your records. It may help you if we ask you for other information. If you have questions about the rules that apply to your return, please call or visit any Internal Revenue Service office.

#### The Time It Takes To Prepare Your Return

We try to create forms and instructions that are accurate and can be easily understood. Often this is difficult to do because some of the tax laws enacted by Congress are very complex. For some people with income mostly from wages, filing in the forms is easy. For others who have businesses, pensions, stocks, rental income or other investments, it is more difficult.

We may give the information to the Department of Justice and to other Federal

**We Welcome Comments on Forms**

If you have comments concerning the accuracy of the time estimates shown below or suggestions for making these forms more simple, we would be happy to hear from you. You can write to both the Internal Revenue Service, Washington, DC 20224, Attention: Office of Management and Budget, Paperwork Reduction Project (1545-0074), Washington, DC 20503.

DO NOT send your return to either of these offices. Instead, see Where Should I File? on page 8.

**Estimated Preparation Time**

The time needed to complete and file the following forms will vary depending on individual circumstances. The estimated average times are:

Form	Reconciling the books and records with the law or the form	Preparing the form	Copying, assembling, and attaching the form to the IRS
Form 1040	3 hr., 8 min.	3 hr., 37 min.	49 min.
Sch. A (1040)	2 hr., 32 min.	1 hr., 9 min.	27 min.
Sch. B (1040)	33 min.	17 min.	20 min.
Sch. C (1040)	6 hr., 13 min.	1 hr., 57 min.	25 min.
Sch. C-EZ (1040)	46 min.	20 min.	20 min.
Sch. D (1040)	51 min.	1 hr., 8 min.	42 min.
Sch. D-1 (1040)	13 min.	13 min.	35 min.
Sch. E (1040)	2 hr., 52 min.	1 hr., 16 min.	35 min.
Sch. EIC (1040)	39 min.	48 min.	54 min.
Sch. F (1040)	4 hr., 2 min.	1 hr., 14 min.	20 min.
Cash Method	4 hr., 22 min.	1 hr., 19 min.	20 min.
Accrual Method	20 min.	22 min.	35 min.
Sch. R (1040)	20 min.	22 min.	35 min.
Sch. SE (1040)	20 min.	10 min.	14 min.
Short	26 min.	36 min.	20 min.
Long			

## Section 1.

# Before You Fill In Form 1040

### What's New for 1992?

**Increased Earned Income Credit.** If you earned less than \$2,370, and a qualifying child lived with you, you may be able to take the earned income credit for 1992. Read the instructions for Schedule EIC that begin on page EIC-1 in this booklet to see if you can take the credit. Also, read Part I of Schedule EIC to see if you have a qualifying child.

**Deduction for Exemptions.** The deduction for each exemption—for you, your spouse, and dependents—has increased to \$2,300. But your deduction may be reduced or eliminated if your adjusted gross income is more than \$17,950. See the worksheet for line 36 on page 23.

**Should You Itemize or Take the Standard Deduction?** The standard deduction has increased. Because of this increase, it may be to your benefit to take the standard deduction this year even though you itemized deductions in the past. Read the instructions for line 34 on page 22.

**Itemized Deductions.** If your adjusted gross income is more than \$105,250 (more than \$32,625 if married filing separately), you may not be able to deduct all of your itemized deductions. Read the Schedule A instructions for line 26 on page A-5 in this booklet. Expanded Form 1040 Tax Table. The ceiling for this tax table has been raised to \$100,000.

**Tax Law Changes.** For more information about tax law changes for 1992, get Pub. 503, Highlights of 1992 Tax Changes.

### What Free Tax Help Is Available?

Tax Forms and Publications. Most of your tax questions can be answered by reading the instructions for the forms and the free tax publications. See page 31.

**Recorded Tax Information by Telephone.** Our Tele-Tax service has recorded tax information covering about 140 topics. See page 28 for the number to call.

**Refund Information.** Tele-Tax can tell you the status of your refund. For details, see page 28.

**Telephone Help.** IRS representatives are available to help you with your tax questions. If, after reading the tax form instructions and publications, you are not sure how to fill in your return, or have a question about a notice you received from us, please call us. Use the number for your area on page 30.

**Operation Desert Storm.** If you were a participant in Operation Desert Storm, the deadline for taking care of tax matters such as filing returns, making contributions to an IRA, or paying taxes, may be extended. For details, see Tele-Tax (topic no. 468) on page 28 or get Pub. 945, Tax Information for Those Affected by Operation Desert Storm.

Sign Center, Department 72, Pueblo, CO 81003.

### Do You Need Additional Forms or Publications?

If you do not have any tax questions and you only need tax forms and publications, you can—

- Visit your local IRS office.
- Visit a participating bank or post office for Forms 1040, 1040A, 1040EZ, Schedules A, B, and EIC, Schedules 1 and 2, and their instructions.
- Use the order blank on page 31. You should either receive your order or notification of the status of your order within 7-15 work days after we receive your request.
- Call our toll-free order number 1-800-TAX-FORM (1-800-829-3878). The hours of operation during the filing season are 8:00 A.M. to 5:00 P.M. (weekdays) and 8:00 A.M. to 3:00 P.M. (Saturdays). For callers in Alaska and Hawaii, the hours are Pacific Standard Time. For callers in Puerto Rico, the hours are Eastern Standard Time. You should call the IRS toll-free at 1-800-TAX-FORM (1-800-829-3878) or you can use the order blank on page 31.

### Can I Use Substitute Tax Forms?

Yes, but only if they meet the requirements in Pub. 1187. You can get Pub. 1187 by writing to the Distribution Center for your state. See page 31 for the address.

## Section 2.

# Filing Requirements

The rules under **Do I Have To File?** apply to all U.S. citizens and resident aliens. They also apply to nonresident aliens and dual-status aliens who were married to U.S. citizens or residents at the end of 1992 and who have elected to be treated as resident aliens.

**Exception.** If you were a U.S. citizen who lived in a U.S. possession or had income from a U.S. possession, different rules apply. Get Pub. 870, Tax Guide for Individuals With Income From U.S. Possessions.

If you were a nonresident alien at any time during 1992, except as mentioned above, different rules apply. You may have to file Form 1040-NR, U.S. Nonresident Alien Income Tax Return. Specific rules apply to determine if you are a resident or nonresident. Get Pub. 818, U.S. Tax Guide for Aliens.

### Chart A—For Most People

To use this chart, first find your marital status at the end of 1992. Then, read across to find your filing status and age at the end of 1992. You must file a return if your gross income was at least the amount shown in the last column. Gross income means all income you received in the form of money, goods, property, and services that is not exempt from tax, including any gain on the sale of your main home (even if you may exclude or postpone part or all of the gain). See page 13 to find out what types of income to include.

Marital status	Filing status	Age*	Gross Income
Single (including divorced and legally separated)	Single	under 65	\$3,900
	Head of household	65 or older	\$4,800
Married with a child and living apart from your spouse during the last 6 months of 1992	Head of household (see page 11)	under 65	\$7,550
	Head of household (see page 11)	65 or older	\$8,450
Married and living with your spouse at end of 1992 (or the date your spouse died)	Married, joint return	under 65 (both spouses)	\$10,600
	Married, joint return	65 or older (one spouse)	\$11,300
Married, separate return	Married, separate return	65 or older (both spouses)	\$12,000
	Married, separate return	any age	\$2,300
Married, not living with your spouse at end of 1992 (or on the date your spouse died)	Married, joint or separate return	any age	\$2,300
	Single	under 65	\$3,900
Widowed before 1992 and not remarried in 1992	Head of household	65 or older	\$4,800
	Qualifying widow(er) with dependent child (see page 11)	under 65	\$6,300
		65 or older	\$8,000

\* If you turned age 65 on January 1, 1993, you are considered to be age 65 at the end of 1992.

### Do I Have To File?

Use Chart A on this page to see if you must file a return. But you must use Chart B on the next page if your parent for someone else can claim you as a dependent on his or her return. Also, see Chart C on the next page for other situations when you must file.

**Note:** Even if you do not have to file a return, you should file if you have any Federal income tax withheld. You should also file if you can take the earned income credit.

If you file for either of these reasons only, you may be able to use Form 1040A. If you are single and file only to get a refund of tax withheld, you may be able to use Form 1040EZ.

- Exception for Children Under Age 14.** If your child was under age 14 on January 1, 1993, and all three of the following apply, you may elect to report your child's income on your return. But you must use Form 8814, Parents' Election To Report Child's Interest Income, if you do so. You must also elect to report your child's income on this election, your child does not have to file a return.
1. Your child had income only from interest and dividends (including Alaska Permanent Fund dividends), and
  2. Your child's gross income was more than \$500 but less than \$5,000, and
  3. Your child had no Federal income tax withholding and did not make estimated tax payments for 1992.

If you and the child's other parent are not filing a joint return, special rules apply to determine which parent may make the election. See Form 8814 for details.

**Chart B—For Children and Other Dependents** (See the instructions for line 6c on page 12 to find out if someone can claim you as a dependent.)

If your parent (or someone else) can claim you as a dependent on his or her return and any of the four conditions listed below apply to you, you must file a return. In this chart, unearned income includes taxable interest and dividends. Earned income includes wages, tips, and taxable scholarship and fellowship grants.

**Caution:** If your gross income was \$2,300 or more, you usually cannot be claimed as a dependent unless you were under 19 or under 24 and a student. For details, see "Fast Facts" on page 12.

1. **Single dependents under 65.** You must file a return if—  
 Your unearned income was: and your earned income was:  
 \$1 or more more than \$600,  
 \$0 more than \$3,600.
2. **Single dependents 65 or older or blind.** You must file a return if—  
 Your earned income was more than \$4,500 (\$5,400 if 65 or older and blind), or  
 Your unearned income was more than \$1,500 (\$2,400 if 65 or older and blind), or  
 Your gross income was more than the total of your earned income (up to \$3,600 or \$600, whichever is larger), plus \$900 (\$1,800 if 65 or older and blind).
3. **Married dependents under 65.** You must file a return if—  
 Your earned income was more than \$3,000, or  
 You had any unearned income and your gross income was more than \$600, or  
 Your gross income was at least \$5 and your spouse files a separate return on Form 1040 and itemizes deductions.
4. **Married dependents 65 or older or blind.** You must file a return if—  
 Your earned income was more than \$3,700 (\$4,600 if 65 or older and blind), or  
 Your unearned income was more than \$1,300 (\$2,000 if 65 or older and blind), or  
 Your gross income was more than the total of your earned income (up to \$3,000 or \$600, whichever is larger), plus \$700 (\$1,400 if 65 or older and blind), or  
 Your gross income was at least \$5 and your spouse files a separate return on Form 1040 and itemizes deductions.

**Chart C—Other Situations When You Must File**

- If any of the four conditions below applied to you for 1992, you must file a return.
1. You owe any special taxes, such as:  
 Social security and Medicare tax on tips you did not report to your employer.  
 Uncollected social security and Medicare or RRTA tax on tips you reported to your employer.  
 Alternative minimum tax.  
 Tax on a qualified retirement plan, including an individual retirement arrangement (IRA) or a qualified investment credit, low-income housing credit, or recapture tax on the disposition of a home purchased with a federally subsidized mortgage. (See the instructions for line 49 on page 25).
  2. You received any advance earned income credit (AEIC) payments from your employer. These payments should be shown in box 8 of your W-2 form.
  3. You had net earnings from self-employment of at least \$400.
  4. You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.

**Which Form Should I Use?**

**You May Be Able To Use Form 1040-EZ If:**

1. You were single and do not claim any dependents.
2. You were not 65 or older OR blind.

**You May Be Able To Use Form 1040A If:**

1. You had income only from wages, salaries, tips, taxable scholarship and fellowship grants, pensions or annuities, taxable social security benefits, or payments from your individual retirement account (IRA), unemployment compensation, interest, or dividends.
  2. Your taxable income is less than \$50,000.
  3. You do not itemize deductions.
- You can also use Form 1040A to claim the earned income credit, the deduction for charitable contributions to an IRA, nondeductible contributions to an IRA, the credit for child and dependent care expenses, and the credit for the elderly or the disabled. You may use it even if you made estimated tax payments for 1992 or if you can claim the accelerated refunding of 1989 U.S. savings bonds issued after 1989.
- Since Forms 1040A and 1040EZ are easier to complete than Form 1040, you should use one of them unless using Form 1040 lets you pay less tax. However, you must file Form 1040 if any of the following situations applies to you.

**You Must Use Form 1040 If:**

1. Your taxable income is \$50,000 or more.
2. You itemize deductions. Read the instructions for line 34 on page 22 to see if it would benefit you to itemize.
3. You received or paid accrued interest on securities transferred between interest payment dates.
4. You received any nontaxable dividends, capital gain distributions, or Alaska Permanent Fund dividends.
5. You are required to file in Part III of Schedule B for foreign accounts and foreign trusts (see page B-1).
6. You received taxable refunds (including credits or offsets) of state and local income taxes, alimony, or any of the types of income listed in the instructions for line 22 on page 18.
7. You were self-employed, a partner in a partnership, shareholder in an S corporation, a beneficiary of an estate or trust, had rental or royalty income and expenses, or had farm income and expenses.
8. You sold or exchanged capital assets or business property.
9. You paid alimony or a penalty on the early withdrawal of savings, or you can take any of the adjustments listed in the instructions for line 30 on page 21.
10. You claim the foreign tax credit, any of the general business credits (see the instructions for line 44), the mortgage interest credit, the credit for prior year minimum tax, or the credit for tax produced from a non-conventional source.
11. You owe any of the following taxes—  
 a. Tax on accumulation distribution of trusts or lump-sum distributions.  
 b. Alternative minimum tax.  
 c. Recapture taxes.  
 d. Social security and Medicare tax on tip income not reported to your employer.  
 e. Write-in taxes included on line 53 (see page 25 for details).

**1. Tax on qualified retirement plans, including IRAs.** If you are filing only because you owe this tax, you only have to file Form 5329.

12. You claim the regulated investment company credit, the credit for Federal tax paid on fuels, or the credit for overpaid windfall profit tax.
13. You file any of these forms:  
 Form 2119, Sale of Your Home, for the year you sell your home.  
 Form 2555, Foreign Earned Income.  
 Form 2555-EZ, Foreign Earned Income Exclusion.  
 Form 4683, Exclusion of Income for Bona Fide Residents of American Samoa.  
 Form 8271, Investor Reporting of Tax Shelter Registration Number.  
 Form 8814, Parents' Election To Report Child's Interest and Dividends.

**When Should I File?**

You should file as soon as you can after January 1, but not later than April 15, 1993. If you file late, you may have to pay penalties and interest. See Penalties and Interest on page 34.

If you know that you cannot file your return by the due date, you should file Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, by April 15, 1993.

**Caution:** Form 4868 does not extend the time to pay your income tax. See the instructions for Form 4868.

If you are a U.S. citizen or resident, you may qualify for an automatic extension of time to file if, on the due date of your return, you meet one of the following conditions:

- a. You live outside the United States and Puerto Rico. AND your main place of business or post office duty is outside the United States and Puerto Rico.
- b. You are in military or naval service on duty outside the United States and Puerto Rico.

This extension gives you an extra 2 months to pay the tax, but interest and penalties will be charged for the extra 2 months of the return on any unpaid tax. You must attach a statement to your return showing that you meet the requirements.

**Where Should I File?**

If an addressed envelope came with your booklet, please use it. If you did not receive an envelope, or if you moved during the year, mail your return to the Internal Revenue Service Center for the place where you live. See the chart on this page. No street address is needed. Envelopes with insufficient postage will be returned by the post office.

Where To File	If you live in:	Use this address:
Florida, Georgia, South Carolina	Atlanta, GA 39601	
New Jersey, New York (New York City and counties of Nassau, Rockland, Suffolk, and Westchester)	Holtsville, NY 00501	
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA 05501	
Illinois, Iowa, Minnesota, Missouri, Wisconsin	Kansas City, MO 64999	
Delaware, District of Columbia, Maryland, Pennsylvania, Virginia	Philadelphia, PA 19255	
Indiana, Kentucky, Michigan, Ohio, West Virginia	Cincinnati, OH 45999	
Kansas, New Mexico, Oklahoma, Texas	Austin, TX 73301	
Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Colusa, Nevada, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Opden, UT 84201	
California (all other counties), Hawaii	Fresno, CA 93888	
Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee	Memphis, TN 37501	
American Samoa	Philadelphia, PA 19255	
Guam	Commissioner of Revenue and Taxation 855 Agaña, GU 96910	
Puerto Rico (or if excluding income under section 933)	Philadelphia, PA 19255	
Virgin Islands	Nonpermanent residents V.I. Bureau of Internal Revenue Lockhart Building Charlotte Amalie St. Thomas, VI 00902	
Foreign country:	Philadelphia, PA 19255	
U.S. citizens and those filing Form 2555, Form 2555-EZ, or Form 4563	Philadelphia, PA 19255	
All A.P.O. and F.P.O. addresses	Philadelphia, PA 19255	

### Section 3.

## Steps for Preparing Form 1040

Follow the six steps below to help you prepare your return. If you follow these steps and read the instructions, we feel that you can fill in your return quickly and accurately.

### Step 1—Get All of Your Records Together

Income Records. These include any Forms W-2, W-3, and 1099 that you may have. If you don't get a Form W-2 by February 1, 1993, or if the one you get isn't correct, please contact your employer as soon as possible. Only your employer can give you a Form W-2 or correct it. If you cannot get a Form W-2 by February 16, call the toll-free telephone number listed on page 30 for your name, address, telephone number, all if possible. Pages 23, 24, 26, and A-1 through A-5 of these instructions tell you what credits and itemized deductions you can take. Some of the records you may need are:

- Medical and dental payment records.
- Real estate and personal property tax records.
- Interest payment records for your home mortgage.
- Records of payments for child care so you could work.

### Step 2—Get Any Forms, Schedules, or Publications You Need

In general, we mail forms and schedules to you ahead of time. You may need to order more forms or schedules. If you do, get them before you start to fill in your return. See Do You Need Additional Forms or Publications? on page 5.

### Step 3—Fill In Your Return

The line instructions for Form 1040 begin on the next page. Enter any negative amounts in parentheses unless instructed otherwise. If you need more space on forms or schedules, attach separate sheets. Use the same

format as the printed forms, but show your totals on the printed forms. Please use sheets that are the same size as the forms and schedules. Be sure to put your name and social security number on the sheets and attach them at the end of your return.

### Step 4—Check Your Return To Make Sure It Is Correct

Read Avoid Common Mistakes below. Errors may delay your refund.

### Avoid Common Mistakes

1. If a child lived with you and your adjusted gross income on Form 1040, line 31, is under \$2,370, read the instructions for Schedule EIC that begin on page EIC-1 to see if you can take the earned income credit.
2. If you are taking the standard deduction and you check any box on line 33a or 33b, be sure you see page 22 to find the amount to enter on line 34.
3. If you (or your spouse) if you can check box 65 or 66 on line 35, be sure you also check the appropriate boxes on line 33a.
4. Make sure your name, address, and social security number are correct on the label. If not, enter the correct information.
5. If you are married filing a joint return and didn't get a label, or you are married filing a separate return, enter your spouse's social security number in the space provided on page 1 of Form 1040. Be sure you enter your social security number next to your name.
6. Check your computations (additions, subtractions, etc.) especially when figuring your total income, Federal income tax withheld, and your refund or amount you owe.
7. If you owe self-employment tax, enter one-half of that tax on line 25.
8. If you received capital gain distributions but you don't need to file Schedule D, enter those distributions on Form 1040, line 14.
9. Attach your W-2 forms and other required forms and schedules in the proper order. See Step 6.
10. Don't forget to sign and date Form 1040 and enter your occupation.

### Step 5—Sign and Date Your Return

Form 1040 is not considered a valid return unless you sign it. Your spouse must also sign if it is a joint return. If a taxpayer died

before filing a return for 1992, see Death of Taxpayer on page 33.

### Step 6—Attach All Required Forms and Schedules

Attach the first copy of Copy B of Forms W-2 and W-3 to the front of Form 1040. If you received a 1992 Form 1099-R showing Federal income tax withheld, also attach the first copy of Copy B of that Form 1099-R to the front of Form 1040. The amount of Federal income tax withheld should be shown in box 4 of Form 1099-R.

Attach all other schedules and forms behind Form 1040 in order of the attachment sequence shown on the right side of the right column of the schedule or form. For example, attach Schedule A (Form 1040) is 07. Attach forms without an attachment sequence number and any additional sheets at the end of your return.

If you owe tax, be sure to attach your payment to the front of Form 1040 on top of any Form(s) W-2, W-3, and 1099-R.

### Section 4.

## Line Instructions for Form 1040

### Name, Address, and Social Security Number

Why Use the Label? The mailing label on the front of the instruction booklet is designed to speed processing at Internal Revenue Service Centers and prevent common errors that delay refund checks. But do not attach the label until you have finished your return. Cross out any errors and print the correct information. Add any missing items such as your name, address, and social security number.

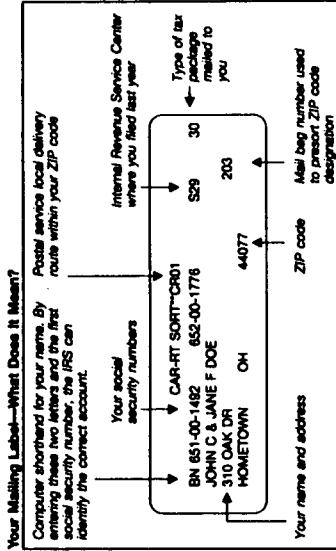
Caution: If the label is for a joint return and the social security number per not listed in the same order as the first names, show the numbers in the correct order.

Besides your name, address, and social security number, the label contains various code numbers and letters. The diagram below explains what these numbers and letters mean.

Address Change. If the address on your mailing label is not your current address, cross out your old address and print your new address. If you move after you file your return, see page 33.

Name Change. If you changed your name because of marriage, divorce, etc., be sure to report this to your local Social Security Administration (SSA) office before filing your return so that the SSA can update its records in its records that you have on your tax return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits. If

Your Mailing Label—What Does It Mean? Computer shorthand for your name. By entering these two letters and the first social security number, the IRS can identify the correct account.



Foreign Address. If your address is outside of the United States or its possessions or territories, enter the information on the line for "City, town or post office, state, and ZIP code" in the following order: city, province or state, postal code, and the name of the country. Do not abbreviate the country name.

### Presidential Election Campaign Fund

Congress set up this fund to help pay for the expenses of the presidential election. You must file \$1 of your tax to go to this fund, check the "Yes" box. If you are filing a joint return, your spouse may also have \$1 go to the fund. If you check "Yes," your tax or refund will not change.

### Filing Status

In general, your filing status depends on whether you are considered single or married. The filing statuses are listed below. The one that will usually give you the highest tax is listed first and the ones that will usually give you the lowest tax are listed last.

- Single
  - Married filing a separate return
  - Head of household
  - Married filing a joint return or Qualifying widow(er) with dependent child
- If more than one filing status applies to you, choose the one that will give you the lowest tax.

### Line 1

#### Single

You may check the box on line 1 if any of the following was true on December 31, 1992:

- You were never married, or
- You were legally separated, according to your state law, under a decree of divorce or of separate maintenance, or
- You were widowed before January 1, 1992, and did not remarry in 1992.

If you had a child living with you, you may be able to take the earned income credit on that basis on page EIC-1 to see if you can take the credit.



Line 2 Married Filing Joint Return

You may check the box on line 2 if you are filing a joint return...

Line 4 Head of Household

This filing status is for unmarried individuals who are filing a tax return...

Line 5 Qualifying Widow(er) With Dependent Child

You may check the box on line 5 and use the 1992 tax rates for 1992 if all five of the following apply:

Line 6a Yourself

Check the box on line 6a unless your parent (or someone else) can claim you as a dependent on his or her tax return...

Line 6b Spouse

If you file a joint return and your spouse cannot be claimed as a dependent on another person's return, check the box on line 6b...

Line 6c Dependents

You can take an exemption for each of your dependents who was alive during some part of 1992...

Line 3 Married Filing Separate Return
If you file a separate return, you will generally pay more tax...

Line 6c Exemptions
For each exemption you can take, you generally can deduct \$2,300 on line 36.

Line 6c Exemptions (continued)
If your spouse died in 1992, you may not file as a qualifying widow(er) with dependent child...

Line 6c Exemptions (continued)
Do not claim an exemption for your spouse.

Line 6c Exemptions (continued)
If you have a child, stepchild, adopted child, or foster child whom you can claim as a dependent...

Line 6c Exemptions (continued)
If your spouse died in 1992, you may not file as a qualifying widow(er) with dependent child...

Line 6c Exemptions (continued)
Do not claim an exemption for your spouse.

Line 6c Exemptions (continued)
If you have a child, stepchild, adopted child, or foster child whom you can claim as a dependent...

Line 6c Exemptions (continued)
If your spouse died in 1992, you may not file as a qualifying widow(er) with dependent child...

Line 6c Exemptions (continued)
Do not claim an exemption for your spouse.

Line 6c Exemptions (continued)
If you have a child, stepchild, adopted child, or foster child whom you can claim as a dependent...

Line 6c Exemptions (continued)
If your spouse died in 1992, you may not file as a qualifying widow(er) with dependent child...

Line 6c Exemptions (continued)
Do not claim an exemption for your spouse.

Line 6c Exemptions (continued)
If you have a child, stepchild, adopted child, or foster child whom you can claim as a dependent...

Line 6d Children of Divorced or Separated Parents
Special rules apply to determine if the support test is met for children of divorced or separated parents...

Line 6e Tax on Social Security
If you are receiving Social Security benefits, you may have to pay tax on them...

Line 6f Tax on Dividend Income
If you are receiving dividend income, you may have to pay tax on it...

Line 6g Tax on Capital Gains
If you have capital gains, you may have to pay tax on them...

Line 6h Tax on Other Income
If you have other income, you may have to pay tax on it...

Line 6i Tax on Rental Income
If you have rental income, you may have to pay tax on it...

Line 6j Tax on Interest Income
If you have interest income, you may have to pay tax on it...

Line 6k Tax on Dividend Income (continued)
If you are receiving dividend income, you may have to pay tax on it...

Line 6l Tax on Capital Gains (continued)
If you have capital gains, you may have to pay tax on them...

Line 6m Tax on Other Income (continued)
If you have other income, you may have to pay tax on it...

Line 6n Tax on Rental Income (continued)
If you have rental income, you may have to pay tax on it...

Line 6o Tax on Interest Income (continued)
If you have interest income, you may have to pay tax on it...

Line 6p Tax on Dividend Income (continued)
If you are receiving dividend income, you may have to pay tax on it...

Line 6q Tax on Capital Gains (continued)
If you have capital gains, you may have to pay tax on them...

Line 6r Tax on Other Income (continued)
If you have other income, you may have to pay tax on it...

Line 6s Tax on Rental Income (continued)
If you have rental income, you may have to pay tax on it...

Line 6t Tax on Interest Income (continued)
If you have interest income, you may have to pay tax on it...

Line 6u Tax on Dividend Income (continued)
If you are receiving dividend income, you may have to pay tax on it...

Line 6v Tax on Capital Gains (continued)
If you have capital gains, you may have to pay tax on them...

Line 6w Tax on Other Income (continued)
If you have other income, you may have to pay tax on it...

Line 6x Tax on Rental Income (continued)
If you have rental income, you may have to pay tax on it...

Line 6y Tax on Interest Income (continued)
If you have interest income, you may have to pay tax on it...

Line 6z Tax on Dividend Income (continued)
If you are receiving dividend income, you may have to pay tax on it...

Line 6aa Tax on Capital Gains (continued)
If you have capital gains, you may have to pay tax on them...

Line 6ab Tax on Other Income (continued)
If you have other income, you may have to pay tax on it...

Line 6ac Tax on Rental Income (continued)
If you have rental income, you may have to pay tax on it...

Line 6ad Tax on Interest Income (continued)
If you have interest income, you may have to pay tax on it...

Line 6ae Tax on Dividend Income (continued)
If you are receiving dividend income, you may have to pay tax on it...

Line 6af Tax on Capital Gains (continued)
If you have capital gains, you may have to pay tax on them...

Line 6ag Tax on Other Income (continued)
If you have other income, you may have to pay tax on it...

Line 6ah Tax on Rental Income (continued)
If you have rental income, you may have to pay tax on it...

Line 6ai Tax on Interest Income (continued)
If you have interest income, you may have to pay tax on it...

Line 6aj Tax on Dividend Income (continued)
If you are receiving dividend income, you may have to pay tax on it...

Line 6ak Tax on Capital Gains (continued)
If you have capital gains, you may have to pay tax on them...

Line 6al Tax on Other Income (continued)
If you have other income, you may have to pay tax on it...

Line 6am Tax on Rental Income (continued)
If you have rental income, you may have to pay tax on it...

Line 6an Tax on Interest Income (continued)
If you have interest income, you may have to pay tax on it...

Line 6ao Tax on Dividend Income (continued)
If you are receiving dividend income, you may have to pay tax on it...

Line 6ap Tax on Capital Gains (continued)
If you have capital gains, you may have to pay tax on them...

Line 6aq Tax on Other Income (continued)
If you have other income, you may have to pay tax on it...

Line 6ar Tax on Rental Income (continued)
If you have rental income, you may have to pay tax on it...

Line 6as Tax on Interest Income (continued)
If you have interest income, you may have to pay tax on it...

Line 6at Tax on Dividend Income (continued)
If you are receiving dividend income, you may have to pay tax on it...

Line 6au Tax on Capital Gains (continued)
If you have capital gains, you may have to pay tax on them...

Line 6av Tax on Other Income (continued)
If you have other income, you may have to pay tax on it...

Line 6aw Tax on Rental Income (continued)
If you have rental income, you may have to pay tax on it...

Line 6ax Tax on Interest Income (continued)
If you have interest income, you may have to pay tax on it...

Line 6ay Tax on Dividend Income (continued)
If you are receiving dividend income, you may have to pay tax on it...

Line 6az Tax on Capital Gains (continued)
If you have capital gains, you may have to pay tax on them...

Line 6ba Tax on Other Income (continued)
If you have other income, you may have to pay tax on it...

Line 6bb Tax on Rental Income (continued)
If you have rental income, you may have to pay tax on it...

Line 6bc Tax on Interest Income (continued)
If you have interest income, you may have to pay tax on it...

Line 6bd Tax on Dividend Income (continued)
If you are receiving dividend income, you may have to pay tax on it...

Line 6be Tax on Capital Gains (continued)
If you have capital gains, you may have to pay tax on them...

Line 6bf Tax on Other Income (continued)
If you have other income, you may have to pay tax on it...

Line 6bg Tax on Rental Income (continued)
If you have rental income, you may have to pay tax on it...

**Income**

**Examples of Income You Must Report**

- **Positive damages received in cases not involving physical injury or sickness.** Usually must be reported as income. Get Pub. 525, *Taxable and Nontaxable Income*.
- **Child support.**
- **Money or property** that was inherited, bequeathed to you, or received as a gift.
- **Dividends on veterans' life insurance.**
- **Life insurance proceeds** received because of a person's death.
- **Amounts you received from insurance** because of the death of someone due to fire, or other casualty, to the extent the amounts were more than the cost of your insurance.
- **Normal expenses** while living in your home. Reimbursements for normal living expenses must be reported as income.
- **Certain amounts received as a scholarship grant** (see the instructions for line 7).
- **Cancellation of certain student loans** if, under the terms of the loan, the student performs certain professional services for any of a broad class of employers. Get Pub. 526, *Scholarships and Fellowships*.
- **Community Property States.** Community property states are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. If you and your spouse lived in a community property state, your community income and what is separate income. However, different rules do apply if:
  - You and your spouse lived apart all year.
  - You do not file a joint return, and the community income you earned was transferred to your spouse (Form 4797).
  - Gain from the sale or exchange of your community income (Schedule D and Form 2119).
  - Accumulation distributions from trusts (Form 4970).
  - Prizes and awards.
  - Gambling winnings (including lotteries, contests, raffles, etc.).
  - Earned income, such as wages and tips, from sources outside the United States (Form 2555 or Form 2555-EZ).
  - Unearned income, such as interest, dividends, and pensions, from sources outside the United States unless exempt by law or a tax treaty.
  - Director's fees.
  - Fees received as an executor or administrator of an estate.
  - Embarrassed or other illegal income.

**U.S. Citizens Living Abroad**

- Generally, foreign source income must be reported. Get Pub. 94, *Tax Guide for U.S. Citizens and Resident Aliens Abroad*, for more details.

**Examples of Income You Do Not Report**

- Do not include the following types of income when you decide if you must file a return:
  - Welfare benefits.
  - Disability retirement payments and other benefits paid by the Department of Veterans Affairs.
  - Workers' compensation benefits, retraining, damages, etc., for injury or sickness.

**Line 8a**

**Taxable Interest Income**

Report all of your taxable interest income on line 8a even if it is \$400 or less, if the total is over \$400 or you are claiming the exclusion of interest from Series EE U.S. savings bonds issued after 1989, first listed in Schedule B (see page B-1). Also, fill in Schedule B if you received, as a nominee, interest that actually belongs to someone else, or if you received special rules listed on page B-1 apply to you.

The payer should send you a Form 1098-INT or if applicable a Form 1098-ORD for this interest. A copy of the form is also sent to the IRS.

Report any interest you received or that was credited to your account so you could withdraw it, even if it wasn't entered in your passbook. Interest credited in 1992 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 1992 income. For details, get Pub. 550, *Investment Income and Expenses*. Caution: Be sure each payer of interest income has your correct social security number. If you have more than one, only 20% of the interest (backup withholding) you may also be subject to penalties.

**Examples of Taxable Interest Income You Must Report**

- Accounts including certificates of deposit and money market accounts with banks, credit unions, and savings and loan associations.
- Notes, loans, and mortgages. Special rules apply to loans with below-market interest rates. See Pub. 550.
- Tax refunds. Report only the interest on them as interest income.
- Insurance companies if paid or credited on dividends left with the company.
- Bonds and debentures. Also, mortgage bonds issued by state and local governments after October 9, 1969. Report interest on other state and local bonds and securities on line 8b.) Also, report as interest on line 8a any gain on the disposition of certain market discount bonds issued to you after July 18, 1984, to the extent of the accrued market discount. Report your interest income on the bonds by the amount of any amortizable bond premium. Do not deduct the premium as interest expense on Schedule A. See the Schedule B instructions on page B-1.
- U.S. Treasury bills, notes, and bonds.
- U.S. savings bonds. The interest is the yearly increase in the value of the bond. Interest on Series E or EE bonds can be reported using method a or b below:
  - a. Report the total interest when you cash the bonds, or when they reach final maturity and no longer earn interest.
  - b. Each year report on your return the yearly increase in the bonds' value if you change to method b. Report the entire increase in all your bonds from the date they were issued. Each year after report

**Line 7**

**Wages, Salaries, Tips, etc.**

Show the total of all wages, salaries, fees, commissions, tips, bonuses, supplemental unemployment benefits, and other amounts you were paid before taxes, insurance, etc., were taken out. For a joint return, be sure to include your spouse's income on line 7.

Include in this total:
 

- The amount that should be shown in box 10 on Form W-2. Report all wages, salaries, and tips you received, even if you do not have a Form W-2.

**Examples of Income You Must Report**

- Tips received that you did not report to your employer.
  - You must report as income the amount of allocated tips shown on your W-2 form(s) unless you can prove a smaller amount with adequate records. Allocated tips should be shown in box 7 of your W-2 form(s). They are not included in box 10 of your W-2 form(s). For details, see the instructions on page B-31, *Reporting Income From Tips*.
  - Use Form 4137, *Social Security and Medicare Tax on Unreported or Alleged Income*, to figure any social security and Medicare tax on unreported or allocated tips. See the instructions for line 50 on page 25.
  - Corrective distributions of excess salary deferrals.
  - Corrective distributions of excess contributions and excess aggregate contributions to a retirement plan.
  - Disability pensions (if you have not reached the minimum retirement age set by your employer.
- Note:** Disability pensions received after you reach your employer's minimum retirement age and other pensions shown on Form 1099-R (other than payments from an IRA) are reported on lines 17a and 17b of Form 1040. Payments from an IRA are reported on lines 16a and 16b.

**Examples of Taxable Interest Income You Must Report**

- Payments by insurance companies, etc., not included on Form W-2. If you received sick pay or a disability payment from an employer, it may not be included in the wages shown on Form W-2.
- You and your spouse lived apart all year.
- None of the community income you earned was transferred to your spouse (Form 4797).
- Gain from the sale or exchange of your community income (Schedule D and Form 2119).
- Accumulation distributions from trusts (Form 4970).
- Prizes and awards.
- Gambling winnings (including lotteries, contests, raffles, etc.).
- Earned income, such as wages and tips, from sources outside the United States (Form 2555 or Form 2555-EZ).
- Unearned income, such as interest, dividends, and pensions, from sources outside the United States unless exempt by law or a tax treaty.
- Director's fees.
- Fees received as an executor or administrator of an estate.
- Embarrassed or other illegal income.

**U.S. Citizens Living Abroad**

- Generally, foreign source income must be reported. Get Pub. 94, *Tax Guide for U.S. Citizens and Resident Aliens Abroad*, for more details.

**Examples of Income You Do Not Report**

- Do not include the following types of income when you decide if you must file a return:
  - Welfare benefits.
  - Disability retirement payments and other benefits paid by the Department of Veterans Affairs.
  - Workers' compensation benefits, retraining, damages, etc., for injury or sickness.

**Examples of Income You Must Report**

- Expenses on Schedule C or Schedule C-EZ, if you are not deducting business expenses, report your income on line 7.
- Employer-provided vehicle for both personal and business purposes and 100% of the annual lease value of the vehicle if the total is over \$400 or you are claiming the exclusion of interest from Series EE U.S. savings bonds issued after 1989, first listed in Schedule B (see page B-1). Also, fill in Schedule B if you received, as a nominee, interest that actually belongs to someone else, or if you received special rules listed on page B-1 apply to you.

**Examples of Taxable Interest Income You Must Report**

- Accounts including certificates of deposit and money market accounts with banks, credit unions, and savings and loan associations.
- Notes, loans, and mortgages. Special rules apply to loans with below-market interest rates. See Pub. 550.
- Tax refunds. Report only the interest on them as interest income.
- Insurance companies if paid or credited on dividends left with the company.
- Bonds and debentures. Also, mortgage bonds issued by state and local governments after October 9, 1969. Report interest on other state and local bonds and securities on line 8b.) Also, report as interest on line 8a any gain on the disposition of certain market discount bonds issued to you after July 18, 1984, to the extent of the accrued market discount. Report your interest income on the bonds by the amount of any amortizable bond premium. Do not deduct the premium as interest expense on Schedule A. See the Schedule B instructions on page B-1.
- U.S. Treasury bills, notes, and bonds.
- U.S. savings bonds. The interest is the yearly increase in the value of the bond. Interest on Series E or EE bonds can be reported using method a or b below:
  - a. Report the total interest when you cash the bonds, or when they reach final maturity and no longer earn interest.
  - b. Each year report on your return the yearly increase in the bonds' value if you change to method b. Report the entire increase in all your bonds from the date they were issued. Each year after report

**Examples of Income You Do Not Report**

- Do not include the following types of income when you decide if you must file a return:
  - Welfare benefits.
  - Disability retirement payments and other benefits paid by the Department of Veterans Affairs.
  - Workers' compensation benefits, retraining, damages, etc., for injury or sickness.

**Examples of Taxable Interest Income You Must Report**

- Accounts including certificates of deposit and money market accounts with banks, credit unions, and savings and loan associations.
- Notes, loans, and mortgages. Special rules apply to loans with below-market interest rates. See Pub. 550.
- Tax refunds. Report only the interest on them as interest income.
- Insurance companies if paid or credited on dividends left with the company.
- Bonds and debentures. Also, mortgage bonds issued by state and local governments after October 9, 1969. Report interest on other state and local bonds and securities on line 8b.) Also, report as interest on line 8a any gain on the disposition of certain market discount bonds issued to you after July 18, 1984, to the extent of the accrued market discount. Report your interest income on the bonds by the amount of any amortizable bond premium. Do not deduct the premium as interest expense on Schedule A. See the Schedule B instructions on page B-1.
- U.S. Treasury bills, notes, and bonds.
- U.S. savings bonds. The interest is the yearly increase in the value of the bond. Interest on Series E or EE bonds can be reported using method a or b below:
  - a. Report the total interest when you cash the bonds, or when they reach final maturity and no longer earn interest.
  - b. Each year report on your return the yearly increase in the bonds' value if you change to method b. Report the entire increase in all your bonds from the date they were issued. Each year after report

**Caution:** Certain transactions, such as loans against your interest in a qualified plan, may not be tax-qualified. If you are unsure, you may wish to consult a tax advisor. For more information, see Pub. 575, *Pension and Annuity Income (Including Simplified General Rules)*.

**Fully Taxable Periods and Annuitants**

If your pension or annuity is fully taxable, enter it on line 17b. Do not make an entry on line 17a. Your pension or annuity payments are fully taxable if either of the following applies:

1. You did not contribute to the cost of your pension or annuity,
2. You used the 3-Year Rule and you got your entire cost back tax free before 1992.

Fully taxable pensions and annuities also include military retirement pay shown on Form 1099-R. For details on military disability pensions, get Pub. 525, *Taxable and Nontaxable Income*. If you received a Form 1099-R, the amount shown in box 7 is fully taxable. The amount shown in box 8 is not taxable. If an amount is shown in box 8, your Form 1099-R, see Pub. 575 to find out how to report your benefits.

**Partially Taxable Periods and Annuitants**

If your pension or annuity is partially taxable and your Form 1099-R does not show the taxable part, you must use the General Rule to figure the taxable part. The General Rule is explained in Pub. 525, *Pension General Rule (Nonqualified Periods)*. But if your annuity starting date (defined later) was after September 30, 1975, you may use the Simplified General Rule. You should use the taxable part of your pension or annuity.

If you choose to use the simplified rule, you must notify the IRS before the due date of your return (including extensions) and the IRS will figure the taxable part for you for a \$50 fee. For details on how to do this, see Pub. 525.

If your Form 1099-R shows a taxable amount, you may report that amount on line 17b. But you may use the General Rule or, if you qualify, the Simplified General Rule to see if you can report a lower taxable amount.

Once you have figured the taxable part of your pension or annuity, enter that amount on line 17b and the total on line 17a.

**Annuitants Starting Date.** Your annuity starting date is the date of the first day of the first payment from the plan, or the date on which the plan's obligations became fixed.

**Simplified General Rule.** Using this method will usually result in at least as much of the pension or annuity being tax free each year as under the General Rule or as figured by the IRS. You qualify to use this simpler method if all four of the following apply:

1. Your annuity starting date was after July 1, 1986.
2. The pension or annuity payments are for your life or (b) your life and that of your beneficiary.
3. The pension or annuity payments are from a qualified employee plan, a qualified annuity, or a tax-sheltered annuity.

**State and Local Income Tax Refund Worksheet—Line 10 (keep for your records)**

**Caution:** If any of the exceptions listed in the line 10 instructions on page 15 apply to you, do not use this worksheet; instead, see Pub. 525.

1. Enter the income tax refund from Form(s) 1043-G (or similar statement)	1.	_____
2. Enter the amount from your 1991 Schedule A, line 26 (If the filing status on your 1991 Form 1040 was married filing separately and your spouse itemized deductions in 1991, enter the amount from line 2 on page 6; skip lines 3, 4, and 5.)	2.	_____
3. Enter on line 3 the amount shown below for the filing status claimed on your 1991 Form 1040:	3.	_____
o Single, enter \$3,400		
o Married filing jointly or Qualifying widow(er), enter \$5,700		
o Head of household, enter \$2,850		
o If you didn't complete line 33a on your 1991 Form 1040, enter line 33a, by \$650 (\$850 if your 1991 filing status was single or head of household) and enter the result		
5. Add lines 3 and 4	5.	_____
6. Subtract line 5 from line 2. If zero or less, enter -0-	6.	_____
7. Taxable part of your refund. Enter the amount of line 1 or line 6 here and on Form 1040, line 10	7.	_____

If all of your nondeductible contributions were made for years before 1992, use Form 8606 to figure the taxable part of your distribution by following the instructions for line 11 of that form. Enter the total distribution on line 16a and the taxable part on line 16b.

**Roll-over.** A rollover is a tax-free transfer of money from one IRA to another. Use lines 16a and 16b to report a rollover from one IRA to another IRA. Enter the total distribution on line 16a. If the total on line 16a was rolled over, enter zero on line 16b. If the total was not rolled over, enter the part not rolled over on line 16b. But if you ever made nondeductible contributions to any of your IRAs, use Form 8606 to figure the taxable part to enter on line 16b. For more details, see Pub. 590.

**Lines 16a and 16b**

IRA Distributions

Use lines 16a and 16b to report payments (distributions) you received from your IRA. These include regular distributions, early distributions, rollovers, and any other money or property you received from your IRA account or annuity. You should receive a Form 1099-R showing the amount of your distribution.

If you made any nondeductible contributions to your IRA in 1992 or in earlier years, you must use Form 8606 to figure the taxable part to enter on line 16b. Do not use lines 16a and 16b to report a rollover from a qualified employer's plan to an IRA, instead, see the instructions for lines 17a and 17b.

IRA distributions that you must include in income are taxed at the same rate as other income. You may not use the special averaging rule for lump-sum distributions from qualified employer plans.

If your IRA distribution is fully taxable, enter it on line 16b. Do not make an entry on line 16a. If only part is taxable, enter the total distribution on line 16a and the taxable part on line 16b.

**Caution:** If you received an early distribution and the total distribution was not rolled over, you may have an excess distribution. You must use Form 1099-R to Form 1040 if any \$200 for early withdrawal tax. Get Form 5329 for details.

**Nondeductible Contributions.** If you made nondeductible contributions for any year, part of your IRA distribution may be nontaxable.

If you made any nondeductible contributions for 1992, get Pub. 529, *Individual Retirement Arrangements (IRAs)*, and Form 8606 to figure the taxable part of your IRA distribution. Enter the total distribution on line 16a and the taxable part on line 16b.

**Lines 17a and 17b**

Pensions and Annuities

Use lines 17a and 17b to report pension and annuity payments you received, including disability pensions received after you reach the minimum retirement age set by your employer. Also, use these lines to report payments (distributions) from profit-sharing plans, retirement plans, and employer-owned annuities. Do not report distributions on rollovers and lump-sum distributions.

You should receive a Form 1099-R showing the amount of your pension or annuity. Attach Form 1099-R to Form 1040 if any Federal income tax was withheld from your pension or annuity.

Do not use lines 17a and 17b to report corrective distributions of excess salary deferrals, excess contributions, or excess designated contributions from retirement plans. Do not use lines 17a and 17b to report any social security or railroad retirement benefits shown on Forms 8604-1023 and 8604-1023. Instead, see the instructions for lines 21a and 21b.

**Line 15**

Other Gains or (Losses)

If you sold or exchanged assets used in a business, or sold, exchanged, or disposed of Form 4797. Enter on line 15 the net gain or (loss) from Part II of Form 4797.

**Dividends:** Ordinary dividends. These should be shown in box 1b of Form 1099-DIV. These should be capital gain distributions. These should be shown in box 2b of Form 1099-DIV. If you have other investments on Schedule D, your capital gain distributions on Schedule D, if you don't need Schedule D to report any other gains or losses, see the instructions for lines 13 and 14.

**Nontaxable distributions.** Some distributions are nontaxable because they are a return of your cost. They will not be taxed until you recover your cost. You must reduce your cost (or other basis) by these distributions. After you get back all of your cost (or other basis), you must report these distributions as capital gains. For details, get Pub. 560, *Investment Income and Expenses*.

**Nontaxable distributions should be shown in box 1d of Form 1099-DIV.**

**Note:** Generally, payments from a money market fund are dividends.

**Do Not Report on Dividends**

Dividends are a partial return of the premiums you paid. Do not include them in your gross income until they exceed the total of all net premiums you paid for the contract. Remember to report on line 18 any interest paid or credited on dividends left with an insurance company.

Amounts paid on deposits or accounts from which you could withdraw your money, banks, and credit unions. Remember to report these amounts as interest on line 8a.

Alaska Permanent Fund dividends. Report these amounts on line 22 instead.

**Line 10**

Taxable Refunds, Credits, or Offsets of State and Local Income Taxes

If you received a refund, credit, or offset of state or local income taxes in 1992 that you paid and deducted before 1992, you may have to report part or all of this amount as income if your itemized deduction for state and local income taxes in the year you paid the taxes required in a tax benefit. You may receive Form 1099-4, or similar statement, showing the refund.

Any part of a refund of state or local income taxes paid before 1992 that you were entitled to in 1992 must be reported to you. 1992 estimated state income taxes considered to have been received in 1992.

Do not report the refund as income if, in the year the tax was paid, you did not use itemized deductions on Schedule A (Form 1040) or you filed Form 1040A or Form 1040EZ, and if the refund was for a tax you paid in 1991 and you itemized deductions on Schedule A (Form 1040) for 1991, use the worksheet on page 16 to figure the amount. If any, you must report as income for 1992.

**Caution:** See Recessoratio in Pub. 525, *Taxable and Nontaxable Income*, instead of following the worksheet on page 16 if any of the following apply:

**Line 9**

Dividend Income

Dividends are distributions of money, stock, or other property that corporations pay to stockholders. They also include dividends you receive through a partnership, an S corporation, or an estate or trust. Payers include nominees or other agents. The payer should send you a Form 1099-DIV. A copy of this form is also sent to the IRS.

If your total gross dividends are over \$400, first fill in Schedule B (see page B-1). Gross dividends should be shown in box 1a of Form 1099-DIV. Also, fill in Schedule B if you are reporting dividends from a mutual fund or other regulated investment company. Do not report interest earned on your IRA on line 8b.

**Line 8b**

Tax-Exempt Interest Income

If you received any tax-exempt interest, such as from municipal bonds, report it on line 8b. Include any exempt-interest dividends from a mutual fund or other regulated investment company. Do not report interest earned on your IRA on line 8b.

**Line 8a**

Interest Income

Report interest from all sources on line 8a. This includes interest from banks, savings and loan associations, credit unions, and other financial institutions. It also includes interest from bonds, notes, and other debt instruments. Do not report interest earned on your IRA on line 8b.

even if you do not have any business expenses to deduct from that income. You may also have to file Schedule BE, Self-Employment Tax. Your payments of self-employment tax contribute to your coverage under the social security system. Social security coverage provides you with retirement benefits and medical insurance (Medicare) benefits.

Examples of income to report on line 22 are:

- Prizes and awards.
- Gambling winnings. Proceeds from letters, refunds, etc., but not your winnings on line 22. You cannot offset losses against winnings and report the difference.
- If you had any gambling losses, you may take them as an itemized deduction on Schedule A. But you cannot deduct more than the winnings you report.
- Amounts received for medical expenses or other items, such as real estate taxes, that you deducted in an earlier year if they reduced your tax. See Pub. 525 for details on how to figure the amount to report.
- Amounts recovered on bad debts that you deducted in an earlier year.
- Fees received for jury duty and precinct election board duty. You may be able to deduct part or all of your jury duty pay. See the instructions for line 30.
- Fees received as a nonprofessional fiduciary, such as an executor, trustee, or relative, if the fees related to active participation in the operation of the estate's business or the management of an estate that required extensive management activities over a long period of time are subject to self-employment tax. Report these fees on Schedule C or C-EZ.
- Alaska Permanent Fund dividends.
- Net Operating Loss. If you had a net operating loss in an earlier year to carry forward to 1992, include it as a negative amount on line 22. Attach a statement showing how you figured the amount. Get Pub. 536, Net Operating Losses, for more details.

**Adjustments to Income**

**Lines 24a and 24b**

**IRA Deduction**

If you made contributions to an individual Retirement Arrangement (IRA) for 1992, you may be able to take an IRA deduction. Read the instructions below and on the next page to see if you can take an IRA deduction, and, if you can, what deduction to take. If you file a joint return, enter your spouse's deduction on line 24b. You should receive a statement by May 31, 1993, that shows all contributions to your IRA for 1992.

Caution: You may not deduct contributions to a 401(k) plan or the Federal Thrift Savings Plan. These amounts are not included as income in box 10 of your W-2 form.

If you were age 70½ or older at the end of 1992, you cannot deduct any contributions

your total benefits for 1992 (box 3), do not use the worksheet below. None of your benefits are taxable for 1992. But you may be able to take an itemized deduction for part of the excess repayments if they were for benefits you included in gross income in an earlier year. See Pub. 915.

If you file Form 2556, Foreign Earned Income; Form 2556-EZ, Foreign Earned Income Exclusion; Form 4683, Exclusion of Interest from U.S. Savings Bonds Issued After 1989, or you exclude income from sources within Puerto Rico, use the worksheet in Pub. 915 instead of the one below.

**Line 22**

**Other Income**

Use line 22 to report any other income not reported on your return or other worksheets. See examples later in this section and on line 22. If you have to show the required information on an attached statement. For more details, see Miscellaneous Taxable Income in Pub. 525, Taxable and Nontaxable Income.

Do not report any income from self-employment on line 22 if you had any income from self-employment, you must use Schedule C, Schedule C-EZ, or Schedule F.

If you repaid any benefits in 1992 and your total repayments (box 4) were more than Social Security benefits Worksheet—Lines 21a and 21b (keep for your records)

If you are married filing separately and you did not live with your spouse at any time in 1992, enter "D" to the left of line 21a.

1. Enter the total amount from box 6 of all your Forms SSA-1099 and Forms RRB-1099 (if applicable).  
Notes: If line 1 is zero or less, stop here; none of your benefits are taxable. Otherwise, go to line 2.
2. Divide line 1 above by 2.
3. Add the amounts on Form 1040, lines 7, 8a, 9 through 15, 16b, 17b, 18 through 20, and line 22. Do not include through any amounts from box 5 of Forms SSA-1099 or RRB-1099.
4. Enter the amount from Form 1040, line 8b.
5. Add lines 2, 3, and 4.
6. Enter the total adjustments from Form 1040, line 30.
7. Subtract line 6 from line 5.
8. Enter on line 8 the amount shown below for your filing status:  
• Single, Head of household, or Qualifying widower, enter \$25,000  
• Married filing jointly, enter \$32,000  
• Did not live with your spouse at any time in 1992
9. Subtract line 8 from line 7. If zero or less, enter -0-
10. If line 9 is zero, stop here. None of your benefits are taxable. Do not enter any amount on line 21b. If you are married filing jointly and you did not live with your spouse at any time in 1992, enter -0- on line 21b. Be sure you entered "D" to the left of line 21a.
11. If line 9 is more than zero, go to line 10.
12. Taxable social security benefits.  
• First, enter on Form 1040, line 21a, the amount from line 9.  
• Then, enter the smaller of line 2 or line 10 here and on Form 1040, line 21b.

Note: If part of your benefits are taxable for 1992 and they include benefits paid in 1992 that were for an earlier year, you may be able to reduce the taxable amount shown on the worksheet. Get Pub. 915 for details.

**Line 22**

**Other Income**

Use line 22 to report any other income not reported on your return or other worksheets. See examples later in this section and on line 22. If you have to show the required information on an attached statement. For more details, see Miscellaneous Taxable Income in Pub. 525, Taxable and Nontaxable Income.

Do not report any income from self-employment on line 22 if you had any income from self-employment, you must use Schedule C, Schedule C-EZ, or Schedule F.

If you repaid any benefits in 1992 and your total repayments (box 4) were more than Social Security benefits Worksheet—Lines 21a and 21b (keep for your records)

If you are married filing separately and you did not live with your spouse at any time in 1992, enter "D" to the left of line 21a.

1. Enter the total amount from box 6 of all your Forms SSA-1099 and Forms RRB-1099 (if applicable).  
Notes: If line 1 is zero or less, stop here; none of your benefits are taxable. Otherwise, go to line 2.
2. Divide line 1 above by 2.
3. Add the amounts on Form 1040, lines 7, 8a, 9 through 15, 16b, 17b, 18 through 20, and line 22. Do not include through any amounts from box 5 of Forms SSA-1099 or RRB-1099.
4. Enter the amount from Form 1040, line 8b.
5. Add lines 2, 3, and 4.
6. Enter the total adjustments from Form 1040, line 30.
7. Subtract line 6 from line 5.
8. Enter on line 8 the amount shown below for your filing status:  
• Single, Head of household, or Qualifying widower, enter \$25,000  
• Married filing jointly, enter \$32,000  
• Did not live with your spouse at any time in 1992
9. Subtract line 8 from line 7. If zero or less, enter -0-
10. If line 9 is zero, stop here. None of your benefits are taxable. Do not enter any amount on line 21b. If you are married filing jointly and you did not live with your spouse at any time in 1992, enter -0- on line 21b. Be sure you entered "D" to the left of line 21a.
11. If line 9 is more than zero, go to line 10.
12. Taxable social security benefits.  
• First, enter on Form 1040, line 21a, the amount from line 9.  
• Then, enter the smaller of line 2 or line 10 here and on Form 1040, line 21b.

Note: If part of your benefits are taxable for 1992 and they include benefits paid in 1992 that were for an earlier year, you may be able to reduce the taxable amount shown on the worksheet. Get Pub. 915 for details.

**Lines 24a and 24b**

**IRA Deduction**

If you made contributions to an individual Retirement Arrangement (IRA) for 1992, you may be able to take an IRA deduction. Read the instructions below and on the next page to see if you can take an IRA deduction, and, if you can, what deduction to take. If you file a joint return, enter your spouse's deduction on line 24b. You should receive a statement by May 31, 1993, that shows all contributions to your IRA for 1992.

Caution: You may not deduct contributions to a 401(k) plan or the Federal Thrift Savings Plan. These amounts are not included as income in box 10 of your W-2 form.

If you were age 70½ or older at the end of 1992, you cannot deduct any contributions

pay less tax on the distribution if you were born before 1936, you meet certain other conditions, and you choose to use Form 4972. Tax on Lump-Sum Distributions. To figure the tax on any part of the distribution, you may also be able to use Form 4972 if you are the beneficiary of a 1936 and was born 50 or older on the date of the tax. For details, get Form 4972.

If you use Form 4972 to figure the tax on any part of your distribution, do not include that part of the distribution on line 17a or 17b of Form 1040.

**Line 18**

**Rents, Royalties, Partnerships, Estates, Trusts, etc.**

Use Schedule E to report income or losses from rents, royalties, partnerships, S corporations, estates, trusts, and REMICs. Enter on line 18 your total income or (loss) from Schedule E.

**Line 19**

**Farm Income or (Loss)**

Use Schedule F to report farm income and expenses. Enter on line 19 your net profit or (loss) from Schedule F.

**Line 20**

**Unemployment Compensation**

Enter on line 20 any unemployment compensation (insurance) you received. By February 1, 1993, you should receive a Form 1099-G showing the total amount paid to you during 1992. This amount should be in box 1.

If you received an overpayment of unemployment compensation in 1992 and you repaid part of that amount, enter the amount repaid on line 20. Also, enter "Repaid" and the amount you repaid on the dotted line next to line 20.

Do not include on line 20 any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund. Instead, report these benefits on line 7.

Caution: If you expect to receive unemployment compensation in 1993, which may cause you to owe tax when you file your return next year, you may need to make estimated tax payments for 1993. See **Withholding and Estimated Tax Payments for 1993** on page 33.

**Lines 21a and 21b**

**Social Security Benefits**

Social security and equivalent railroad retirement benefits you received may be taxable in some instances. Enter the taxable part of the Social Security Act or the part of a tier 1 railroad retirement benefit treated as a social security benefit. Social security benefits do

**Line 18**

**Rents, Royalties, Partnerships, Estates, Trusts, etc.**

Use Schedule E to report income or losses from rents, royalties, partnerships, S corporations, estates, trusts, and REMICs. Enter on line 18 your total income or (loss) from Schedule E.

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**Farm Income or (Loss)**

Use Schedule F to report farm income and expenses. Enter on line 19 your net profit or (loss) from Schedule F.

**Line 20**

**Unemployment Compensation**

Enter on line 20 any unemployment compensation (insurance) you received. By February 1, 1993, you should receive a Form 1099-G showing the total amount paid to you during 1992. This amount should be in box 1.

If you received an overpayment of unemployment compensation in 1992 and you repaid part of that amount, enter the amount repaid on line 20. Also, enter "Repaid" and the amount you repaid on the dotted line next to line 20.

Do not include on line 20 any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund. Instead, report these benefits on line 7.

Caution: If you expect to receive unemployment compensation in 1993, which may cause you to owe tax when you file your return next year, you may need to make estimated tax payments for 1993. See **Withholding and Estimated Tax Payments for 1993** on page 33.

**Lines 21a and 21b**

**Social Security Benefits**

Social security and equivalent railroad retirement benefits you received may be taxable in some instances. Enter the taxable part of the Social Security Act or the part of a tier 1 railroad retirement benefit treated as a social security benefit. Social security benefits do

**Lines 21a and 21b**

**Social Security Benefits**

Social security and equivalent railroad retirement benefits you received may be taxable in some instances. Enter the taxable part of the Social Security Act or the part of a tier 1 railroad retirement benefit treated as a social security benefit. Social security benefits do

At the time the pension or annuity pays or if you were 75 or older, the number of years of qualified payments was fewer than 5.

If you qualify, use the worksheet on this page to figure the taxable part of your pension or annuity. But if you received U.S. Civil Service retirement benefits and you chose the lump-sum credit option, use the worksheet in Pub. 721, Tax Guide to U.S. Civil Service Retirement Benefits, instead of the one on this page. For an annuity starting date on this page, if you are also receiving an annuity from a qualified employer's pension or IRA, you may be able to take a deduction for the annuity starting date on line 2 of the worksheet even if you received a Form 1099-R showing a taxable amount. Form 1099-R showing a taxable amount does not mean you cannot add the death benefit exclusion to your cost when figuring the taxable amount. Attach a signed statement to your return stating that you are entitled to a death benefit exclusion. For more details on the Simplified General Rule, see Pub. 575 or Pub. 721.

**Age at Annuity Starting Date.** If you are the owner, use your age on the annuity starting date. If you are on his or her annuity starting date, use his or her age. If there is more than one beneficiary, see Pub. 575 or Pub. 721 to figure each beneficiary's taxable amount.

**Changing Methods.** If your annuity starting date was after July 1, 1986, you may be able to change from the General Rule to the Simplified General Rule (for the other way around). For details, see Pub. 575 or Pub. 721.

**Simplified General Rule Worksheet—Lines 17a and 17b (keep for your records)**

1. Enter the total pension or annuity payments received this year.  
Also, enter this amount on Form 1040, line 17a.
2. Enter your cost in the plan at the annuity starting date plus any death benefit exclusion (see instructions above):  
55 and under: 300  
56-60: 280  
61-65: 240  
66-70: 170  
71 and older: 120  
Enter: 300
3. Age at annuity starting date in years after 1986: 71
4. Divide line 2 by the number on line 3.
5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was before 1987, also enter this amount on line 6; skip lines 6 and 7. Otherwise, go to line 6.
6. Enter the amount, if any, recovered tax free in years after 1986: 0
7. Subtract line 6 from line 2.
8. Enter the smaller of line 5 or line 7.
9. Taxable amount. Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040, line 17b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R.
10. If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040, line 17b.
11. Enter the total pension or annuity payments received in 1992 on Form 1040, line 17a.

**Line 18**

**Rents, Royalties, Partnerships, Estates, Trusts, etc.**

Use Schedule E to report income or losses from rents, royalties, partnerships, S corporations, estates, trusts, and REMICs. Enter on line 18 your total income or (loss) from Schedule E.

**Line 19**

**Farm Income or (Loss)**

Use Schedule F to report farm income and expenses. Enter on line 19 your net profit or (loss) from Schedule F.

**Line 20**

**Unemployment Compensation**

Enter on line 20 any unemployment compensation (insurance) you received. By February 1, 1993, you should receive a Form 1099-G showing the total amount paid to you during 1992. This amount should be in box 1.

If you received an overpayment of unemployment compensation in 1992 and you repaid part of that amount, enter the amount repaid on line 20. Also, enter "Repaid" and the amount you repaid on the dotted line next to line 20.

Do not include on line 20 any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund. Instead, report these benefits on line 7.

Caution: If you expect to receive unemployment compensation in 1993, which may cause you to owe tax when you file your return next year, you may need to make estimated tax payments for 1993. See **Withholding and Estimated Tax Payments for 1993** on page 33.

**Lines 21a and 21b**

**Social Security Benefits**

Social security and equivalent railroad retirement benefits you received may be taxable in some instances. Enter the taxable part of the Social Security Act or the part of a tier 1 railroad retirement benefit treated as a social security benefit. Social security benefits do

**Lines 21a and 21b**

**Social Security Benefits**

Social security and equivalent railroad retirement benefits you received may be taxable in some instances. Enter the taxable part of the Social Security Act or the part of a tier 1 railroad retirement benefit treated as a social security benefit. Social security benefits do

**Do not include trustee's fees that were billed separately from the IRA.** These fees can be deducted only as an itemized deduction on Schedule A.  
**Alimony payments received under certain divorce or separation instruments are considered earned income for purposes of the IRA deduction.** See Pub. 590.  
**If married filing a joint return and both spouses worked and had IRAs, figure each spouse's deduction separately using columns (a) and (b) of the worksheet.**

**Line 25**

**One-Half of Self-Employment Tax**

If you had income from self-employment and the self-employment tax shown on your Schedule SE, then enter on line 25 one-half of the self-employment tax shown on line 5 of Short Schedule SE or line 15 of Long Schedule SE, whichever applies.

**Line 26**

**Self-Employed Health Insurance Deduction**

If you were self-employed and had a net profit for the year, or if you received wages in 1992 from an S corporation in which you were a more than 2% shareholder, you may be able to deduct part of the amount paid for health insurance on behalf of yourself, your spouse, or dependent children. But you may not take the deduction if you are an owner, partner, or shareholder in any business that is not maintained by your employer or your spouse's employer. For more details, get Pub. 535, *Business Expenses*.  
 If you qualify to take the deduction, use the worksheet on page 21 to figure the amount you can deduct. But if any of the following applies, do not use the worksheet on page 21; instead, see Pub. 535 to find out how to figure your deduction:  
 o You had more than one source of income subject to self-employment tax.  
 o Your 1992 tax year ended on a date other than December 31, 1992.  
 o You file Form 2555, *Foreign Earned Income Exclusion*.  
 o You are claiming the credit for child tax credit on schedule if you do claim that credit, do not use the worksheet on page 21. Instead, get Pub. 535, *Earned Income Credit*, to figure your self-employed health insurance deduction.

**IRA Worksheet 2—Lines 24c and 24b (keep for your records)**

1. If you checked Filing Status 2 or 5, enter \$35,000	(a) Your IRA
2. Enter the amount from Form 1040, lines 23, 24, and 25	(b) Your working spouse's IRA
3. Enter \$10,000 (\$35,000 if you did not live with your spouse at any time in 1992)	
4. Subtract line 3 from line 2. If the result is equal to or more than the amount on line 1, none of your IRA contributions are deductible. Stop here. If you want to make a nondeductible IRA contribution, see Form 8606.	
5. Subtract line 4 from line 1. If the result is \$10,000 or more, stop here and see Worksheet 1.	
6. Multiply line 5 above by 20% (.20). If the result is not a multiple of \$10, round it up to the next multiple of \$10 (for example, round \$490.30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200. Go to line 7.	

**Deductible IRA contributions**

7. For each person, enter wages and other earned income from Form 1040, minus any deductions on Form 1040, lines 25 and 27. Do not reduce wages by any loss from self-employment. **7.**

8. Enter IRA contributions you made, or will make by April 15, 1993, for 1992. But do not enter more than \$2,000 in either column. **8.**

9. Enter the amount of line 6, 7, or 8. This is the most you can deduct. Enter on Form 1040, line 24a, the amount from line 9, column (a), you choose to deduct. Enter on Form 1040, line 24b, the amount from line 9, column (b), you choose to deduct. If line 8 is more than line 9, go to line 10. **9.**

**Nondeductible IRA contributions**

10. Subtract line 9 from the amount of line 7 or line 8. Enter on line 2 of your Form 8606 the amount from line 10 you choose to make nondeductible. **10.**

**If filing a joint return and contributions were made to your nonworking spouse's IRA, go to line 11.**

**Deductible IRA contributions for nonworking spouse**

11. Enter the amount of line 7, column (a), of \$2,250. **11.**

12. Add the amount on line 9, column (a), to the part of line 10, column (a), that you choose to make nondeductible here. You cannot make deductible or nondeductible IRA contributions for your nonworking spouse. **12.**

13. Subtract line 12 from line 11. If the result is zero or less, stop here. You cannot make deductible or nondeductible IRA contributions for your nonworking spouse. **13.**

14. Enter the amount of (a) IRA contributions made, or that will be made by April 15, 1993, for 1992 for your nonworking spouse; (b) \$2,000; or (c) the amount on line 10, column (a). **14.**

15. Multiply line 5 above by 22.5% (.225). If the result is not a multiple of \$200, round it up to the next multiple of \$10. If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200. **15.**

16. Enter the amount from line 9, column (a). **16.**

17. Subtract line 15 from line 16. **17.**

18. Enter the amount of line 14 or line 17. **18.**

19. Enter the amount of line 6, 7, or 8. This is the most you can deduct. Enter on Form 1040, line 24b, the amount from line 19 you choose to deduct. If line 14 is more than line 18, go to line 20. **19.**

**Nondeductible IRA contributions for nonworking spouse**

20. Subtract line 19 from line 14. Enter on line 2 of your spouse's Form 8606 the amount from line 20 that you choose to make nondeductible. **20.**

**o You must file a joint return to deduct contributions to your nonworking spouse's IRA.** A nonworking spouse is one who had no wages or other earned income in 1992, or a working spouse who chooses to be treated as having no earned income for figuring the deduction.  
**o Do not include rollover contributions in figuring the deduction.** See the instructions for line 24b, page 16. See page 17 for more details on rollover contributions. (List combines on next page.)

**Chart for Rollover Contributions by a Retirement Plan—Lines 24c and 24b**

You can deduct:		You can take:	
Single, Head of Household, Married filing separately, or you did not live with your spouse in 1992	And year	Full IRA deduction (use Worksheet 1 on this page)	Partial IRA deduction (use Worksheet 2 on this page)
\$25,000 or less	Over \$25,000 but less than \$35,000	No IRA deduction (but see Nondeductible Contributions)	Full IRA deduction (use Worksheet 1 on this page)
\$35,000 or more	\$40,000 or less	Full IRA deduction (use Worksheet 1 on this page)	Partial IRA deduction (use Worksheet 2 on this page)
	Over \$40,000 but less than \$50,000	No IRA deduction (but see Nondeductible Contributions)	Partial IRA deduction (use Worksheet 2 on this page)
	\$50,000 or more	No IRA deduction (but see Nondeductible Contributions)	Partial IRA deduction (use Worksheet 2 on this page)
	Over \$10,000 or more	No IRA deduction (but see Nondeductible Contributions)	Partial IRA deduction (use Worksheet 2 on this page)

**If married filing separately and you were not covered by a plan but your spouse was, you are considered covered by a plan if you lived with your spouse at any time in 1992.**

**o If you received a distribution from a non-qualified deferred compensation plan, get Pub. 590 to figure your IRA deduction.** This distribution should be shown in box 16 of your W-2 form.  
**o Your IRA deduction can't be more than the total of your wages and other earned income for the year.**

**Chart for Rollover Contributions by a Retirement Plan—Lines 24c and 24b**

In this chart, **deductible AGI** is the amount on Form 1040, line 23, minus the total of any deductions claimed on Form 1040, lines 25 through 29, and any write-in amount included on line 30.

If you (or your spouse if filing jointly) were covered by a retirement plan that—

Single, Head of Household, Married filing separately, or you did not live with your spouse in 1992	And year	Full IRA deduction (use Worksheet 1 on this page)	Partial IRA deduction (use Worksheet 2 on this page)
\$25,000 or less	Over \$25,000 but less than \$35,000	No IRA deduction (but see Nondeductible Contributions)	Full IRA deduction (use Worksheet 1 on this page)
\$35,000 or more	\$40,000 or less	Full IRA deduction (use Worksheet 1 on this page)	Partial IRA deduction (use Worksheet 2 on this page)
	Over \$40,000 but less than \$50,000	No IRA deduction (but see Nondeductible Contributions)	Partial IRA deduction (use Worksheet 2 on this page)
	\$50,000 or more	No IRA deduction (but see Nondeductible Contributions)	Partial IRA deduction (use Worksheet 2 on this page)

**IRA Worksheet 1—Lines 24c and 24b (keep for your records)**

**(a) Your IRA**

1. Enter IRA contributions you made, or will make by April 15, 1993, for 1992. But do not enter more than \$2,000 in either column. **1.**

2. For each person, enter wages and other earned income from Form 1040, lines 25 and 27. Do not reduce wages by any loss from self-employment. **2.**

3. Enter the amount of line 1 or line 2. Enter on Form 1040, line 24a, the amount from line 3, column (a), you choose to deduct. Enter on Form 1040, line 24b, the amount, if any, from line 3, column (b), you choose to deduct. If filing a joint return with your spouse, enter the amount for your nonworking spouse's IRA. Go to line 4. **3.**

**(b) Year working spouse's IRA**

4. Enter the amount of line 2, column (a), of \$2,250. **4.**

5. Enter the amount from line 3, column (a). **5.**

6. Subtract line 5 from line 4. **6.**

7. Enter IRA contributions made, or that will be made by April 15, 1993, for 1992 for your nonworking spouse. But do not enter more than \$2,000. **7.**

8. Enter the amount of line 6 or line 7. Enter on Form 1040, line 24b, the amount from line 8 you choose to deduct. **8.**

**o If you received a distribution from a non-qualified deferred compensation plan, get Pub. 590 to figure your IRA deduction.** This distribution should be shown in box 16 of your W-2 form.

**Read the following list before you fill in your worksheet.**

**o You will first need to complete Form 1040 through line 23, lines 25 through 29, and figure any write-in amount included on line 30 to figure your IRA deduction and, if applicable, nondeductible contributions.**  
**o If you made contributions to your IRA in 1992 that you deducted for 1991, do not include them in the worksheet.**

**o You must file a joint return to deduct contributions to your nonworking spouse's IRA.** A nonworking spouse is one who had no wages or other earned income in 1992, or a working spouse who chooses to be treated as having no earned income for figuring the deduction.  
**o Do not include rollover contributions in figuring the deduction.** See the instructions for line 24b, page 16. See page 17 for more details on rollover contributions. (List combines on next page.)

Self-Employed Health Insurance Deduction Worksheet—Line 28

Table with 5 columns: Description, Amount, Percentage, Deduction, and Total. Includes instructions for calculating health insurance coverage and self-employment tax.

Line 27 Keogh Retirement Plan and Self-Employed SEP Deduction

If you are self-employed or a partner, deduct payments to your Keogh (HR 10) plan or simplified employee pension (SEP) plan on line 27. Deduct payments for your employees on Schedule C or F.

Line 33a Tax Computation

If you were age 65 or older or blind, check the appropriate boxes on line 33a. If you were married and checked the box on line 5b on page 65 or older or blind, also check the appropriate boxes for your spouse.

Line 34 Itemized Deductions or Standard Deduction

Your federal income tax will be less if you take the larger of:
• Your itemized deductions, or
• Your standard deduction.

Standard Deduction Chart for People Age 65 or Older or Blind—Line 34. Table with columns for filing status and standard deduction amount.

Line 33b If your parent (or someone else) can claim you as a dependent on his or her return (even if that person chose not to claim you), check the box on line 33b. Use the Standard Deduction Worksheet for Dependents on this page to figure your standard deduction.

Line 33c If your spouse itemizes deductions on a separate return or if you were a dual-status alien, check the box on line 33c. But if you were a dual-status alien and you file a joint return with your spouse who was a U.S. citizen or resident at the end of 1992 and you and your spouse agree to be taxed on your combined worldwide income, do not check the box.

Standard Deduction Worksheet for Dependents—Line 34 (keep for your records). Table with columns for dependent information and standard deduction amount.

Line 31 If line 31 is less than zero, you may have a net operating loss that you can carry to another tax year. If you carry the loss back to earlier years, see Form 1045, Application for Tentative Refund.

Line 30 Adjusted Gross Income. If you are required to give your employer any part of that pay because your employer saved on the jury, include the amount you gave your employer in the total on line 30. Enter the amount and "jury pay" on the dotted line next to line 30.

Line 30 Total Adjustments. Add lines 24a through 29 and enter the total on line 30. Also, include in the total on line 30 any of the following adjustments.

Line 30 Penalty on Early Withdrawal of Savings. The Form 1099-INT or, if applicable, Form 1099-DIV given to you by your bank or savings and loan association will show the amount of any penalty you were charged on savings deposits before its maturity.

Line 29 Alimony Paid. You can deduct periodic payments of alimony or separate maintenance made under a court decree. You can also deduct payments or a decree for support. Don't deduct lump-sum cash or property settlements, voluntary payments not made under a court order or a written separation agreement, or amounts specified as child support.



Worksheet To See If You Should Fill In Form 6251

Caution: If you are claiming the foreign tax credit (Form 1040, line 43), you should fill in Form 6251; don't use this worksheet.

- 1. Enter the amount from Form 1040, line 32
2. Enter the total of all adjustments and tax preference items listed on page 24 that apply to you
3. Add lines 1 and 2
4. Enter \$40,000 (\$20,000 if married filing separately; \$30,000 if single or head of household)
5. Subtract line 4 from line 3. If zero or less, stop here; you don't need to fill in Form 6251.
6. Enter \$190,000 (\$75,000 if married filing separately; \$112,500 if single or head of household)
7. Subtract line 6 from line 3. If zero or less, enter -0- here and on line 9 and go to line 9
8. Multiply line 7 by 25% (.25) and enter the result but do not enter more than line 4 above
9. Add lines 5 and 8
10. Multiply line 9 by 24% (.24)
NEXT: If line 10 is more than the amount on Form 1040, line 38, fill in Form 6251 to see if you need to file Form 6251. If line 10 is equal to or less than the amount on Form 1040, line 38, do not fill in Form 6251.

Line 52 Advance Earned Income Credit Payments

Enter the total amount of advance earned income credit payments you received. These payments should be shown in box 8 of your W-2 forms.

Line 53 Total Tax
Add lines 46 through 52 and enter the total on line 53. Also, include in the total on line 53 any of the following that applies:
- Section 72(m)(5) Excess Benefits Tax. If you are or were a 5% owner of a business and you received a distribution of excess benefits from a qualified pension or annuity plan, you may have to pay a penalty tax of 10% of the distribution. Get Pub. 960 for more details. Include this penalty tax in your total for line 53. Enter the amount of this tax and the words "Section 72(m)(5)" on the dotted line next to line 53.
- Uncollected Employee Social Security and Medicare or RRTA Tax. If you had group-term life insurance through a former employer and you may be charged a penalty equal to 50% of the social security and Medicare tax on your employer. Your employer will collect the tax on line 49.
- Recapture of Low-Income Housing Credit. If you disposed of property (or there was a reduction in the qualified basis of the property) on which you have the tax figured on Form 8811. See Form 8811 for details. If you owe this tax, check box a and include the tax on line 49.

Line 54 Federal Income Tax Withheld

Add the amounts shown as Federal income tax withheld on your Forms W-2, W-30, and 1099-R. Enter the total on line 54. The amount of Federal income tax withheld should be shown in box 9 of Form W-2, box 2 of Form W-30, and box 4 of Form 1099-R. If line 54 includes amounts withheld as shown on Form 1099-R, check the box on line 54. Be sure to attach the Form 1099-R.
- Backup withholding. If you received a 1992 Form 1099-R showing income, dividends, interest, or other income you received, include the amount withheld in the total on line 54. This should be shown in box 2 of Form 1099-DIV and in box 4 of the other 1099 forms. Be sure to check the box on line 54.

Line 55 1992 Estimated Tax Payments

Enter on this line any payments you made on your estimated Federal income tax (Form 1040-ES) for 1992, include any overpayment your 1992 estimated tax that you applied to tax but are now filing separate income tax returns, either of you can claim all of the amount paid, or you can claim part of it. Get Pub. 505, Tax Withholding and Estimated Tax, for more details on how to divide social security numbers in the space provided on the separate returns. If you or your spouse paid separate estimated tax, but you are now filing a joint return, include the payments even if your spouse died in 1992 or in 1993 before filing a 1992 return.
- Divorced Taxpayers. If you were divorced during 1992 and you made joint estimated tax payments with your former spouse, enter your former spouse's social security number in the space provided on the front of Form 1040.
- If you were divorced and remained in 1992, enter your present spouse's social security number in the left of line 55; heading "Payments to the left of line 55; number followed by 'DIV'."
- Name Change. If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040 explaining all the payments you and your spouse made in 1992, the service center where you made the payments, and the name(s) and social security number(s) under which you made the payments. (Enter under which you made the payments.

Line 56 Earned Income Credit

If the amount on line 31 is less than \$2,370 and a child lived with you, you may be able to take the credit. Read the instructions for Schedule EIC that begin on page EIC-1 to see how to figure the credit. If you use Schedule EIC to figure the credit, if you want the IRS to figure the credit for you, see the instructions for Schedule EIC.
- Note: If you got advance earned income credit (AEIC) payments in 1992, report these payments on line 52. If you are eligible, you may be able to get AEIC payments in 1993 by filing Form W-3 with your employer.

Line 57 Amount Paid With Form 4868 (Extension of Time To File)

If you filed Form 4868 to get an automatic extension of time to file Form 1040, enter the amount you paid with that form. Also, include any amounts paid with Form 2858 or Form 2860.

Line 58 Excess Social Security, Medicare, and RRTA Tax Withheld—More Than One Employer

Excess Social Security and Medicare Tax Withheld. If you had more than one employer for 1992 and your total wages were over \$33,500, your employers may have withheld too much social security tax. If your total wages were over \$130,200, your employers (keep for your records)
- If you are filing a joint return, you must figure any excess tax withheld separately for each spouse. Do NOT combine amounts of both husband and wife.
- Caution: Do not use this worksheet if any RRTA tax was withheld from your pay. Instead, get Pub. 505 to figure the excess amount.

Line 59 Other Payments

Required Investment Company Credit. Include on this line the total amount of the credit from Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains. Be sure to attach Copy B of Form 2439 and check box a on line 59.
- Credit for Federal Tax Paid on Fuels. If you can take a credit for tax on gasoline, diesel fuel, and other fuels used in your business, or for certain diesel-powered vessels, and for certain diesel-powered aircraft, include the credit on line 59 and check box b.

Table with 11 numbered rows for reporting various tax items and amounts.

Line 59 Social Security and Medicare Tax Withheld Worksheet—Line 58
If you are filing a joint return, you must figure any excess tax withheld separately for each spouse. Do NOT combine amounts of both husband and wife.
Caution: Do not use this worksheet if any RRTA tax was withheld from your pay. Instead, get Pub. 505 to figure the excess amount.
1. Add all social security tax withheld but not more than \$3,441.00 for each employer. This tax should be shown in box 11 of your W-2 forms. Enter the total here
2. Enter any uncollected social security tax on tips or group-term life insurance included in the total on Form 1040, line 53
3. Add lines 1 and 2. If \$3,441.00 or less, enter -0- on line 5 and go to line 6
4. Social security tax limit
5. Subtract line 4 from line 3
6. Add all Medicare tax withheld but not more than \$1,887.90 for each employer. This tax should be shown in box 15 of your W-2 forms. Enter the total here
7. Enter any uncollected Medicare tax on tips or group-term life insurance included in the total on Form 1040, line 53
8. Add lines 6 and 7. If \$1,887.90 or less, enter -0- on line 10 and go to line 11
9. Medicare tax limit
10. Subtract line 9 from line 8
11. Excess social security and Medicare tax withheld. Add lines 5 and 10. Enter the total here and on Form 1040, line 56

Line 51 Tax on Qualified Retirement Plans, Including IRAs
You may owe this tax if any of the following applies:
1. You received any early distributions from a qualified pension plan (such as your IRA), qualified annuity plan, or tax-sheltered annuity plan.
2. You received any excess distributions from a plan mentioned in 1 above.
3. You made excess contributions to your IRA.
4. You had excess accumulations in a qualified pension plan (including an IRA).
5. You received any amount under a modified endowment contract entered into after June 20, 1986.
If any of the above applies, get Form 5299 and its instructions to see how to figure the tax. Caution: Be sure to include accrued-for-line distributions you received from qualified retirement plans.

Line 49 Recapture Taxes
Complete line 49 if you owe any of the following taxes:
- Recapture of Investment Credit. If you disposed of investment credit property or changed its use before the end of its useful life or recovery period, you may owe the tax figured on Form 4255. See Form 4255 for details. If you owe this tax, check box a and include the tax on line 49.
- Recapture of Low-Income Housing Credit. If you disposed of property (or there was a reduction in the qualified basis of the property) on which you have the tax figured on Form 8811. See Form 8811 for details. If you owe this tax, check box b and include the tax on line 49.
- Recapture of Federal Mortgage Subsidy. If you sold your home in 1992 and it was financed (in whole or part) from the proceeds of any tax-exempt qualified mortgage bond or you claimed the mortgage interest credit, you may owe the tax figured on Form 8828. See Form 8828 for details. If you owe this tax, check box c and include the tax on line 49.

Line 50 Social Security and Medicare Tax on Tip Income Not Reported to Employer
If you received \$20 or more in any month and did not report the full amount allocated to you or your W-2 form(s) shows amounts that you must report to your employer, you must report to your employer the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips. If you reported the full amount to your employer but the social security and Medicare or RRTA tax was not withheld, you must pay it unless the rules discussed under Uncollected Employee



Section 5.

General Information

What Is Tele-Tax?

Recorded Tax Information includes about 140 topics that answer many Federal tax questions. You can listen to up to three topics on each call you make. Automated Refund Information allows you to check the status of your refund.

Touch-tone services is available Monday through Friday from 7:00 A.M. to 11:30 P.M. (Hours may vary in your area.)

How Do I Use Tele-Tax?

Choosing The Right Number

Use only the number listed on this page for your area. Use a local city number only if it is not a long distance call for you. Please do not dial "1-800" when using a local city number. However, when dialing from an area that does not have a local number, be sure to dial "1-800" before calling the toll-free number.

Recorded Tax Information

Topic numbers are effective January 1, 1993. A complete list of these topics is on the next page. Touch-tone service is available 24 hours a day, 7 days a week.

Rotary or pulse dial service is usually available Monday through Friday during regular office hours.

Select, by number, the topic you want to hear. For the directory of topics, listen to topic no. 322.

Have paper and pencil handy to take notes.

Call the appropriate phone number listed on this page.

If you have a touch-tone phone, immediately follow the recorded instructions, or dial "1-800" before dialing the number.

If you have a rotary or pulse dial phone, wait for further recorded instructions.

Automated Refund Information

Be sure to have a copy of your tax return available since you will need to know the first social security number shown on your return, amount of your refund.

Then, call the appropriate phone number listed on this page and follow the recorded instructions.

The IRS updates refund information every 7 days. If you call to find out about the status of your refund and do not receive a refund mailing date, please wait 7 days before calling back.

Lowering Your Penalty. If any of the conditions below apply to you, you may be able to lower the amount of your penalty. But you must complete and attach Form 2210 (or 2210F) to your return.

- You claim a waiver.
Your income varied during the year and you use the annualized income installment method to figure your required installment payments.
You had Federal income tax withheld from your wages and you treat it as being paid when it was actually withheld (instead of in four equal amounts).

Sign Your Return

Form 1040 is not considered a valid return unless you sign it, if you are filing a joint return, your spouse must also sign. Be sure to date your return and enter your occupation(s). If you have someone prepare your return, you are still responsible for the correct return with your own signature.

Death of Taxpayer on page 33. Child's Return. If your child cannot sign the return, sign your child's name in the space provided. Then, add "By (Your signature), parent for minor child."

Paid Preparers Must Sign Your Return. Generally, anyone you pay to prepare your return must sign it. A preparer who is required to sign your return must sign it by hand in the space provided (signature stamps or labels cannot be used) and give you a copy of the return for your records.

Someone who prepares your return for you but does not charge you should not sign your return.

Line 64 Amount You Owe (If line 53 is more than line 60)

Subtract line 60 from line 53 and enter the result on line 64. This is the amount you owe. Attach your check or money order for the full amount when you file Form 1040. If you estimated tax payment in your check or money order, Mail any estimated tax payment in an envelope separate from the one you use to pay the tax due on Form 1040.

Notes: If you owe tax for 1992, you may need to increase the amount of income tax withheld from your pay or make estimated tax payments for 1993. See Income Tax Withholding and Estimated Tax Payments for 1980 on page 33.

Line 60 Total Payments

Add lines 54 through 59 and enter the total on line 60. Also, include on this line any credit for overpaid windfall profit tax (OWPT) from Form 6249. Write the amount and "OWPT" on the dotted line next to line 60. Be sure to attach Forms 6249 and 6248.

Line 61 Amount Overpaid (If line 60 is more than line 53)

Subtract line 53 from line 60 and enter the result on line 61. If line 61 is under \$1, we will send a refund only on written request.

Notes: If the amount you overpaid is large, you may be able to decrease your 1993 income tax withheld from your pay. See Income Tax Withholding and Estimated Tax Payments for 1983 on page 33.

Injured Spouse Claim. If you file a joint return and your spouse has not paid certain obligations (for example, child and spousal support payments and certain Federal debts, such as student loans), all or part of the overpaid due amount, but your part of the overpaid amount, is returned to you if all three of the following apply:

- 1. You are not obligated to pay the past due amount.
2. You received and reported income (such as wages, taxable interest, etc.) on the joint return.
3. You made and reported payments (such as Federal income tax withheld from your wages or estimated tax payments) on the joint return.

If all three of the above apply to you and you want your part of the amount on line 61 refunded to you, complete Form 8379, Injured Spouse Claim and Allocation, and attach it to Form 1040 when you file your return. Write "Injured Spouse" in the upper left corner of Form 1040.

Notes: If you are filing an injured spouse claim to receive your part of a joint overpayment for a return you have already filed, use only Form 8379 to obtain your refund. Do not attach it to Form 1040.

Line 63 Applied to 1993 Estimated Tax

Subtract line 62 from line 61. Enter the result on line 63. This is the amount that will be applied to your estimated tax for 1993. We will apply this amount to your account unless you request us to apply it to your spouse's account. The request should include your spouse's social security number.

Toll-free Tele-Tax telephone numbers

Table listing toll-free telephone numbers for various states including Alabama, Alaska, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, District of Columbia, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, Wyoming, and others.

Tele-Tax (continued)

Topic Numbers and Subjects

Table with 3 columns: Topic No., Subject, Topic No. and Subject. Lists various tax topics such as Adjustments to Income, Charitable Deductions, and Estate Tax.

Topic numbers are effective January 1, 1993.

If the instructions to the tax forms and our free tax publications have not answered your question, please call us TOLL FREE. Toll Free is a telephone call for which you pay only local charges, if any. This service is generally available Monday through Friday during regular business hours.

Call the IRS With Your Tax Question

Choosing The Right Number

Use only the number listed on this page for your area. Use a local city number only if it is not a long distance call for you. Please do not dial 1-800 when using a local city number. However, when dialing from an area that does not have a local telephone number to dial, 1-800 before calling the toll-free number.

Before You Call

Remember that good communication is a two-way process. If you call, we will provide you, our customer, you can help us provide accurate complete answers to your tax questions by having the following information available: 1. The tax form, schedule, or notice to which your question relates. 2. The facts about your particular situation (the answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.). 3. The name of any IRS publication or other source of information that you used to look for the answer.

Before You Hang Up

If you do not fully understand the answer you receive, or you feel our representative may not fully understand your question, our representative needs to know this. The representative will be happy to take the additional time required to be sure the IRS representative and your tax advisor are both satisfied and in the clearer. By now, you are responsible for paying your tax, if you are responsible for paying your tax, if you are responsible for paying your tax, if you are responsible for paying your tax.

Toll-free tax help telephone numbers

Table with 3 columns: State/Region, Telephone Number, and Office Address. Lists toll-free numbers for various states like Alabama, Alaska, Arizona, etc.

Phone Help for Hearing-Impaired People With TDD Equipment. All areas in U.S., including Alaska, Hawaii, Puerto Rico, 1-800-829-0039. Hours of Operation for the Hearing-Impaired: 8:00 A.M. to 7:30 P.M. EST (Jan. 1-April 4); 9:00 A.M. to 7:30 P.M. EDT (April 5-April 15); 9:00 A.M. to 5:30 P.M. EDT (April 16-Oct. 31); 8:00 A.M. to 5:30 P.M. EST (Nov. 1-Dec. 31).

# How To Get Forms and Publications

Generally, we mail forms and schedules directly to you based on what seems to be right for you. Schedules, forms and publications you may need are listed on the next page. Other forms and publications referred to in the instructions are also available without cost. Get Pub. 910 for a complete list of available publications.

To get the items you need from the IRS you can visit your local IRS office, use the order blank below, or call our toll-free order number 1-800-TAX-FORM (1-800-829-3676).

## Instructions

We will send you two copies of each form and one copy of each publication or set of instructions you circle on the order blank below. To help reduce waste, please order only the items you think you will need to prepare your return. Use the blank spaces to order items not listed. If you need more space, attach a separate sheet of paper listing the additional items you need.

Print or type your name and address accurately in the space provided below. This is the label used to return material to you. Circle the order blank on the dotted line. Enclose the order blank in the envelope and address your envelope to the IRS address shown on this page for your state. You should either receive your order or notification of the status of your order within 7-15 work days after we receive your request.

Do not send your tax return to any of the addresses listed on this page. Instead, see Where Should I File? on page 8.

## Where to Send Your Order for Free Forms and Publications

If you live in:	Send to:	Other locations:
Alabama, Arizona, California, Colorado, Hawaii, Idaho, Kansas, Montana, Nevada, New Mexico, Oklahoma, Ohio, Utah, Washington, Wyoming	Western Area Distribution Center Rancho Cordova, CA 95743-0001	Foreign Addresses—Taxpayers with mailing addresses in foreign countries should send this order blank to either: Eastern Area Distribution Center, P.O. Box 23286-9107, Richmond, VA 23286-9107; or Western Area Distribution Center, Rancho Cordova, CA 95743-0001, whichever is closer. Send letter requests for other forms and publications to: Eastern Area Distribution Center, P.O. Box 23286-9107, Richmond, VA 23286-9107.
Alabama, Arkansas, Illinois, Indiana, Iowa, Kentucky, Louisiana, Michigan, Minnesota, Mississippi, Missouri, Nebraska, North Dakota, Ohio, South Dakota, Tennessee, Texas, Wisconsin	Central Area Distribution Center P.O. Box 8903 Bloomington, IL 61702-8903	Puerto Rico—Eastern Area Distribution Center, P.O. Box 23985, Richmond, VA 23286-9107.
Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	Eastern Area Distribution Center P.O. Box 85074 Richmond, VA 23261-5074	Schedule 3, Credit for the Elderly or the Disabled for Form 1040A Filers

Detach at this line

## Order Blank

Print or type your name here

Number, street, and apt. number

City, town or post office, state, and ZIP code

## Circle Desired Forms, Instructions, and Publications

1040 Instructions for 1040 & Schedules (1040)	Schedule EIC (1040A or 1040)	Schedule 2 (1040A)	2119 & instructions	8332	Pub. 463	Pub. 529
Schedules (1040)	Schedule F (1040)	Schedule 3 (1040A & instructions)	2210 & instructions	8502 & instructions	Pub. 505	Pub. 590
Schedules A-B (1040 & instructions)	Schedule R (1040 & instructions)	1040EZ instructions for 1040EZ	2441 & instructions	8822	Pub. 508	Pub. 596
Schedule C (1040)	Schedule SE (1040)	1040EZ instructions for 1040EZ	3903 & instructions	8829	Pub. 521	Pub. 910
Schedule C-EZ (1040)	1040A	1040ES (1993)	4562 & instructions	Pub. 1	Pub. 523	Pub. 917
Schedule D instructions for 1040 & Schedules	Schedule D (1040)	1040X & instructions	4868	Pub. 17	Pub. 525	Pub. 929
Schedule E (1040)	Schedule E (1040A)	2108 & instructions	8283 & instructions	Pub. 334	Pub. 527	

## Forms

You can order the following items from the IRS or get them at participating banks, post offices, or libraries.

Form 1040 Instructions for Form 1040 and Schedules A for itemized deductions Schedule B for interest income if more than \$400 for dividends and other distributions on Form 1040; and for answering the Foreign Accounts or Foreign Trusts questions

Schedule A for the earned income credit Form 1040A Instructions for Form 1040A and Schedules 1 for Form 1040A filers to report interest and dividend income Schedule 2 for Form 1040A filers to report child and dependent care expenses Form 1040EZ Instructions for Form 1040EZ

You can photocopy the following items (as well as those listed above) at participating libraries or order them from the IRS.

Schedule 3, Credit for the Elderly or the Disabled for Form 1040A Filers

Schedule C, Profit or Loss From Business Schedule C-EZ, Net Profit From Business Schedule D, Capital Gains and Losses Schedule E, Supplemental Income and Loss Schedule F, Profit or Loss From Farming

## Schedule R, Credit for the Elderly or the Disabled

Schedule BE, Self-Employment Tax Form 1040-EZ, Estimated Tax for Individuals

Form 1040EZ, Amended U.S. Individual Income Tax Return

Form 210A, Employee Business Expenses Form 2119, Sale of Your Home

Form 2210, Underpayment of Estimated Tax by Individuals and Fiduciaries Form 2441, Child and Dependent Care Expenses

Form 3803, Moving Expenses Form 4682, Depreciation and Amortization Form 4688, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

Form 5283, Noncash Charitable Contributions Form 6332, Release of Claim to Exemption for Child of Divorced or Separated Parents Form 6882, Passive Activity Loss Limitations Form 6883, Change of Address

Form 6893, Expenses for Business Use of Your Home Form 6963, Credit for the Elderly or the Disabled

Form 6964, Release of Claim to Exemption for Child of Divorced or Separated Parents Form 6965, Residential Rental Property (Including Rental of Vacation Houses)

Form 6966, Miscellaneous Deductions Form 6967, Tax Information for Older Americans (IRAs)

Form 6968, Earned Income Credit Form 6969, Guide to Free Tax Services (includes a list of all publications)

Form 6970, Business Use of a Car Form 6971, Tax Rules for Children and Dependents

## Publications

The following publications can be ordered from the IRS, or you can read or photocopy them at participating libraries.

1 Your Rights as a Taxpayer 17 Your Federal Income Tax 334 Tax Guide for Small Business 463 Travel, Entertainment, and Gift Expenses

501 Exemptions, Standard Deduction, and Filing Information 502 Medical and Dental Expenses 504 Divorced or Separated Individuals

505 Tax Withholding and Estimated Tax 508 Educational Expenses 521 Moving Expenses 523 Selling Your Home

524 Credit for the Elderly or the Disabled 525 Taxable and Nontaxable Income 527 Residential Rental Property (Including Rental of Vacation Houses)

529 Miscellaneous Deductions 554 Tax Information for Older Americans (IRAs)

596 Earned Income Credit 910 Guide to Free Tax Services (includes a list of all publications)

917 Business Use of a Car 929 Tax Rules for Children and Dependents

## Section 6.

### Penalties and Interest

#### Interest

We will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. We will also charge you interest on penalties imposed for failure to file, negligence, fraud, substantial understatement of tax, and substantial understatement of tax. Interest is charged on the penalty from the due date of the return (including extensions).

If you include interest with your payment, identify and enter the interest in the bottom margin of Form 1040. Do not include the interest in the Amount You Owe on line 64.

#### Penalty for Frivolous Return

In addition to any other penalties, the law imposes a penalty of \$500 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax, because you take a frivolous position or prepare to delay or interfere with the assessment, collection, or enforcement of the tax. See the printed language above the space where you sign.

#### Other Penalties

Other penalties can be imposed for negligence, fraud, and criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. Get Pub. 17, Your Federal Income Tax, for details on some of these penalties.

#### Late Filing of Return

If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount of tax owed for each part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty cannot usually be more than 25% of the tax due. If your return is more than 60 days late, the minimum penalty will be \$100 or the amount of any tax you owe, whichever is smaller.

If you include this penalty with your payment, identify and enter the penalty amount in the bottom margin of Form 1040, page 2. Do not include the penalty amount in the Amount You Owe on line 64.

#### Late Payment of Tax

If you pay your taxes late, the penalty is usually 1/2% of the unpaid tax for each month or part of a month the tax is not paid. The penalty cannot be more than 25% of the unpaid amount. It applies to any unpaid tax on the return. It also applies to any additional tax shown on a bill not paid within 10 days of the date of the bill. This penalty is in addition to interest charges on late payments.

If you include this penalty with your payment, identify and enter the penalty amount in the bottom margin of Form 1040, page 2. Do not include the penalty amount in the Amount You Owe on line 64.

#### Amended Return

If you find changes in your income, deductions, or credits after you mail your return, file Form 1040X, Amended U.S. Individual Income Tax Return, to change the return you already filed. If you filed a joint return, you may not, after the due date of that return, amend it to file as married filing a separate return. Generally, Form 1040X must be filed within 3 years after the date the original return was filed, or within 2 years after the date it was due, whichever is later. A return filed early is considered filed on the date it was due.

If your return is changed for any reason (for example, as a result of an audit by the IRS), it may affect your state income tax return. Contact your state tax agency for more details.

#### Death of Taxpayer

If a taxpayer died before filing a return for 1992, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund.

The person who files the return should write "ESTATE" in the top right-hand corner, and the date of death across the top of the return.

If your spouse died in 1992 and you did not remarry in 1992, you can file a joint return. You can also file a joint return if your spouse died in 1993 before filing a 1992 return. A joint return should show your spouse's 1992 income before death and your income for all of 1992. Write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

The taxpayer's spouse or personal representative should promptly notify all payees of federal income taxes of his or her death. This will ensure the proper reporting of income earned by the taxpayer's estate or heirs.

**Claiming a Refund for a Deceased Taxpayer.** If you are a surviving spouse filing a joint return with the deceased, file only the tax return to claim the refund. If you are a court-appointed representative, file the return and attach a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and attach Form 1316, for more details. See the Topic no. 1580 on page 406 and Topic no. 1516, Executors, and Administrators.

#### Recycling

The tax forms and instructions you received are printed on recyclable paper. If your company is recycling paper, please help by recycling. But, remember to keep your records a copy of your return and any worksheets you used. The IRS tries to use recycled paper for all of its forms and instructions.

#### Gift To Reduce the Public Debt

You may make a gift to reduce the public debt. If you wish to do so, enclose a separate check with your income tax return. Make it payable to "Bureau of the Public Debt." You may be able to deduct this gift on your 1993 tax return if you itemize your deductions. Do not add your gift to any tax you may owe. If that amount payable to "Internal Revenue Service."

#### Address Change

If you move after you file, always notify in writing the Internal Revenue Service Center where you filed your last return, or the IRS district office. You can use Form 8822, Change of Address, to notify us of your new address. If you are expecting a refund, you should also notify the post office serving your old address. This will help forward your check to your new address.

#### Corresponding With the IRS

Be sure to include your social security number on any correspondence with the IRS. If you do not include it, it may take us longer to reply.

#### How Long Should Records Be Kept?

Keep records of income, deductions, and credits shown on your return, as well as any worksheets you used, until the statute of limitations runs out for that return. Usually, the statute of limitations is 3 years from the date the tax was filed, or 2 years from the date the tax was paid, whichever is later. Also, keep copies of your filed tax returns and any Forms W-2 or 1099 you received as part of your records. You should keep some records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, get Pub. 582, Recordkeeping for Individuals.

#### Requesting a Copy of Your Tax Return

If you need a copy of your tax return, use Form 4506, Request for Copy of Tax Return. There is a charge of \$4.25. If you need tax account information, contact your local IRS office. If you want a printed copy of your account, it will be mailed to you free of charge.

#### What Are My Rights as a Taxpayer?

You have the right to be treated fairly, professionally, promptly, and courteously by Internal Revenue Service employees. Our goal at the IRS is to protect your rights so that you will have the highest confidence in the integrity, efficiency, and fairness of our tax system. To ensure that you always receive such treatment, you should know about the many rights you have as a taxpayer. Rights are listed in the booklet, *What Are My Rights as a Taxpayer?* (1-800-829-3678) or use the order blank on page 31.

#### Income Tax Withholding and Estimated Tax Payments for 1993

If the amount you owe (line 64) or the amount you overpaid (line 61) is large, you may want to file a new Form W-4, Employee's Withholding Allowance Certificate, with your employer to change the amount of income tax to be withheld from your pay. You should also work with a tax professional if you may be able to reduce your withholding.

In general, you do not have to make estimated tax payments if you expect that your 1993 Form 1040 will show a tax refund or a tax balance due the IRS of less than \$500. If your total estimated tax (including any alternative minimum tax) for 1993 is \$500 or more, get Form 1040-ES, Estimated Tax for Individuals. It has a worksheet you can use to see if you have to make estimated tax payments.

For more details, get Pub. 505, Tax Withholding and Estimated Tax.

#### Do Both the Name and Social Security Number on Your Tax Forms Agree With Your Social Security Card?

If not, your refund may be delayed or you may not receive credit for your social security earnings. If your Form W-2, Social Security other tax document shows an incorrect name or social security number, you should complete the form-stating agent as soon as possible to make sure your earnings are credited to your social security record. If the name or number on your social security card is incorrect, call the Social Security Administration toll free at 1-800-772-1213.

Section 7. 1992 Tax Table

Use if your taxable income is less than \$100,000. If \$100,000 or more, use the Tax Rate Schedules. Example: Mr. and Mrs. Brown are filing a joint return. Their taxable income for 1992 is \$104,000. First, they find the column for married filing jointly and read down the column for the amount shown where the income line and filing status column meet is \$3,799. This is the tax amount they must enter on line 38 of their Form 1040.

Table with columns: If line 37 (taxable income) is, And you are, If line 37 (taxable income) is, And you are, If line 37 (taxable income) is, And you are, If line 37 (taxable income) is, And you are. Includes a 'Sample Table' and 'Continued on next page'.

1992 Tax Table—Continued

Table with columns: If line 37 (taxable income) is, And you are, If line 37 (taxable income) is, And you are, If line 37 (taxable income) is, And you are, If line 37 (taxable income) is, And you are. Includes a 'Sample Table' and 'Continued on next page'.

This column must also be used by a qualifying widow(er).

Continued on next page

1992 Tax Table—Continued

Table with columns for taxable income (14,000-15,000), marital status (Single, Married, etc.), and tax amounts. Includes a 'This column must also be used by a qualifying widow(er)' note.

1992 Tax Table—Continued

Table with columns for taxable income (16,000-18,000), marital status (Single, Married, etc.), and tax amounts. Includes a 'This column must also be used by a qualifying widow(er)' note.

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1992 Tax Table—Continued

Table with columns for tax brackets (41,000 to 44,000), marital status (Single, Married, etc.), and tax amounts. Includes a 'This 37 (taxable)' column.

Table with columns for tax brackets (45,000 to 48,000), marital status (Single, Married, etc.), and tax amounts. Includes a 'This 37 (taxable)' column.

Table with columns for tax brackets (49,000 to 52,000), marital status (Single, Married, etc.), and tax amounts. Includes a 'This 37 (taxable)' column.

This column must also be used by a qualifying widow(er).

1992 Tax Table—Continued

Table with columns for tax brackets (32,000 to 35,000), marital status (Single, Married, etc.), and tax amounts. Includes a 'This 37 (taxable)' column.

Table with columns for tax brackets (36,000 to 39,000), marital status (Single, Married, etc.), and tax amounts. Includes a 'This 37 (taxable)' column.

Table with columns for tax brackets (40,000 to 43,000), marital status (Single, Married, etc.), and tax amounts. Includes a 'This 37 (taxable)' column.

This column must also be used by a qualifying widow(er).

Continued on next page

1992 Tax Table—Continued

Table with columns for taxable income (59,000-61,000), marital status (Single, Married, etc.), and tax amounts. Includes a note: 'This column must also be used by a qualifying widow(er)'.

1992 Tax Table—Continued

Table with columns for taxable income (51,000-53,000), marital status (Single, Married, etc.), and tax amounts. Includes a note: 'This column must also be used by a qualifying widow(er)'.

1992 Tax Table—Continued

Table with columns for taxable income (53,000-55,000), marital status (Single, Married, etc.), and tax amounts. Includes a note: 'This column must also be used by a qualifying widow(er)'.

1992 Tax Table—Continued

Table with columns for taxable income (55,000-57,000), marital status (Single, Married, etc.), and tax amounts. Includes a note: 'This column must also be used by a qualifying widow(er)'.

1992 Tax Table—Continued

Table with columns for taxable income (57,000-59,000), marital status (Single, Married, etc.), and tax amounts. Includes a note: 'This column must also be used by a qualifying widow(er)'.

1992 Tax Table—Continued

Table with columns for taxable income (59,000-61,000), marital status (Single, Married, etc.), and tax amounts. Includes a note: 'This column must also be used by a qualifying widow(er)'.

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1992 Tax Table—Continued

Table with columns for taxable income (77,000-83,000), marital status (Single, Married, etc.), and tax amounts. Includes sub-sections for 77,000, 80,000, 81,000, 84,000, and 85,000.

\* This column must also be used by a qualifying widow(er)

1992 Tax Table—Continued

Table with columns for taxable income (69,000-73,000), marital status (Single, Married, etc.), and tax amounts. Includes sub-sections for 69,000, 71,000, 74,000, 75,000, 76,000, and 73,000.

\* This column must also be used by a qualifying widow(er)

1992 Tax Table—Continued

If line 37 ( taxable income) is—	And you are—				If line 37 ( taxable income) is—	And you are—			
	Single	Married	Married	Head of a household		Single	Married	Married	Head of a household
But not more than	Yearly tax is—	Yearly tax is—	Yearly tax is—	Yearly tax is—	Yearly tax is—	Yearly tax is—	Yearly tax is—	Yearly tax is—	
86,000	22,432	19,433	23,043	20,706	89,000	23,282	20,349	23,917	21,556
86,050	22,481	19,482	23,092	20,755	89,050	23,331	20,398	23,966	21,605
86,100	22,530	19,531	23,139	20,804	89,100	23,380	20,447	24,015	21,654
86,150	22,579	19,580	23,188	20,853	89,150	23,429	20,496	24,064	21,703
86,200	22,628	19,629	23,237	20,902	89,200	23,478	20,545	24,113	21,752
86,250	22,677	19,678	23,286	20,951	89,250	23,527	20,594	24,162	21,801
86,300	22,726	19,727	23,335	21,000	89,300	23,576	20,643	24,211	21,850
86,350	22,775	19,776	23,384	21,049	89,350	23,625	20,692	24,260	21,899
86,400	22,824	19,825	23,433	21,098	89,400	23,674	20,741	24,309	21,948
86,450	22,873	19,874	23,482	21,147	89,450	23,723	20,790	24,358	21,997
86,500	22,922	19,923	23,531	21,196	89,500	23,772	20,839	24,407	22,046
86,550	22,971	19,972	23,580	21,245	89,550	23,821	20,888	24,456	22,095
86,600	23,020	20,021	23,629	21,294	89,600	23,870	20,937	24,505	22,144
86,650	23,069	20,070	23,678	21,343	89,650	23,919	20,986	24,554	22,193
86,700	23,118	20,119	23,727	21,392	89,700	23,968	21,035	24,603	22,242
86,750	23,167	20,168	23,776	21,441	89,750	24,017	21,084	24,652	22,291
86,800	23,216	20,217	23,825	21,490	89,800	24,066	21,133	24,701	22,340
86,850	23,265	20,266	23,874	21,539	89,850	24,115	21,182	24,750	22,389
86,900	23,314	20,315	23,923	21,588	89,900	24,164	21,231	24,799	22,438

If line 37 ( taxable income) is—	And you are—				If line 37 ( taxable income) is—	And you are—			
	Single	Married	Married	Head of a household		Single	Married	Married	Head of a household
But not more than	Yearly tax is—	Yearly tax is—	Yearly tax is—	Yearly tax is—	Yearly tax is—	Yearly tax is—	Yearly tax is—	Yearly tax is—	
95,000	25,118	22,209	25,633	23,436	97,000	25,742	22,823	26,453	24,116
95,050	25,167	22,258	25,682	23,485	97,050	25,791	22,872	26,502	24,165
95,100	25,216	22,307	25,731	23,534	97,100	25,840	22,921	26,551	24,214
95,150	25,265	22,356	25,780	23,583	97,150	25,889	22,970	26,600	24,263
95,200	25,314	22,405	25,829	23,632	97,200	25,938	23,019	26,649	24,312
95,250	25,363	22,454	25,878	23,681	97,250	25,987	23,068	26,698	24,361
95,300	25,412	22,503	25,927	23,730	97,300	26,036	23,117	26,747	24,410
95,350	25,461	22,552	25,976	23,779	97,350	26,085	23,166	26,796	24,459
95,400	25,510	22,601	26,025	23,828	97,400	26,134	23,215	26,845	24,508
95,450	25,559	22,650	26,074	23,877	97,450	26,183	23,264	26,894	24,557
95,500	25,608	22,699	26,123	23,926	97,500	26,232	23,313	26,943	24,606
95,550	25,657	22,748	26,172	23,975	97,550	26,281	23,362	26,992	24,655
95,600	25,706	22,797	26,221	24,024	97,600	26,330	23,411	27,041	24,704
95,650	25,755	22,846	26,270	24,073	97,650	26,379	23,460	27,090	24,753
95,700	25,804	22,895	26,319	24,122	97,700	26,428	23,509	27,139	24,802
95,750	25,853	22,944	26,368	24,171	97,750	26,477	23,558	27,188	24,851
95,800	25,902	22,993	26,417	24,220	97,800	26,526	23,607	27,237	24,900
95,850	25,951	23,042	26,466	24,269	97,850	26,575	23,656	27,286	24,949
95,900	26,000	23,091	26,515	24,318	97,900	26,624	23,705	27,335	25,000

If line 37 ( taxable income) is—	And you are—				If line 37 ( taxable income) is—	And you are—			
	Single	Married	Married	Head of a household		Single	Married	Married	Head of a household
But not more than	Yearly tax is—	Yearly tax is—	Yearly tax is—	Yearly tax is—	Yearly tax is—	Yearly tax is—	Yearly tax is—	Yearly tax is—	
87,000	26,523	19,729	23,539	21,016	90,000	23,562	20,659	24,293	21,946
87,050	26,572	19,778	23,588	21,065	90,050	23,611	20,708	24,342	21,995
87,100	26,621	19,827	23,637	21,114	90,100	23,660	20,757	24,391	22,044
87,150	26,670	19,876	23,686	21,163	90,150	23,709	20,806	24,440	22,093
87,200	26,719	19,925	23,735	21,212	90,200	23,758	20,855	24,489	22,142
87,250	26,768	19,974	23,784	21,261	90,250	23,807	20,904	24,538	22,191
87,300	26,817	20,023	23,833	21,310	90,300	23,856	20,953	24,587	22,240
87,350	26,866	20,072	23,882	21,359	90,350	23,905	21,002	24,636	22,289
87,400	26,915	20,121	23,931	21,408	90,400	23,954	21,051	24,685	22,338
87,450	26,964	20,170	23,980	21,457	90,450	24,003	21,100	24,734	22,387
87,500	27,013	20,219	24,029	21,506	90,500	24,052	21,149	24,783	22,436
87,550	27,062	20,268	24,078	21,555	90,550	24,101	21,198	24,832	22,485
87,600	27,111	20,317	24,127	21,604	90,600	24,150	21,247	24,881	22,534
87,650	27,160	20,366	24,176	21,653	90,650	24,199	21,296	24,930	22,583
87,700	27,209	20,415	24,225	21,702	90,700	24,248	21,345	24,979	22,632
87,750	27,258	20,464	24,274	21,751	90,750	24,297	21,394	25,028	22,681
87,800	27,307	20,513	24,323	21,800	90,800	24,346	21,443	25,077	22,730
87,850	27,356	20,562	24,372	21,849	90,850	24,395	21,492	25,126	22,779
87,900	27,405	20,611	24,421	21,898	90,900	24,444	21,541	25,175	22,828
87,950	27,454	20,660	24,470	21,947	90,950	24,493	21,590	25,224	22,877

If line 37 ( taxable income) is—	And you are—				If line 37 ( taxable income) is—	And you are—			
	Single	Married	Married	Head of a household		Single	Married	Married	Head of a household
But not more than	Yearly tax is—	Yearly tax is—	Yearly tax is—	Yearly tax is—	Yearly tax is—	Yearly tax is—	Yearly tax is—	Yearly tax is—	
96,000	27,453	20,700	24,520	22,000	98,000	24,642	21,739	25,763	24,426
96,050	27,502	20,749	24,569	22,049	98,050	24,691	21,788	25,812	24,475
96,100	27,551	20,798	24,618	22,098	98,100	24,740	21,837	25,861	24,524
96,150	27,600	20,847	24,667	22,147	98,150	24,789	21,886	25,910	24,573
96,200	27,649	20,896	24,716	22,196	98,200	24,838	21,935	25,959	24,622
96,250	27,698	20,945	24,765	22,245	98,250	24,887	21,984	26,008	24,671
96,300	27,747	20,994	24,814	22,294	98,300	24,936	22,033	26,057	24,720
96,350	27,796	21,043	24,863	22,343	98,350	24,985	22,082	26,106	24,769
96,400	27,845	21,092	24,912	22,392	98,400	25,034	22,131	26,155	24,818
96,450	27,894	21,141	24,961	22,441	98,450	25,083	22,180	26,204	24,867
96,500	27,943	21,190	25,010	22,490	98,500	25,132	22,229	26,253	24,916
96,550	27,992	21,239	25,059	22,539	98,550	25,181	22,278	26,302	24,965
96,600	28,041	21,288	25,108	22,588	98,600	25,230	22,327	26,351	25,014
96,650	28,090	21,337	25,157	22,637	98,650	25,279	22,376	26,400	25,063
96,700	28,139	21,386	25,206	22,686	98,700	25,328	22,425	26,449	25,112
96,750	28,188	21,435	25,255	22,735	98,750	25,377	22,474	26,498	25,161
96,800	28,237	21,484	25,304	22,784	98,800	25,426	22,523	26,547	25,210
96,850	28,286	21,533	25,353	22,833	98,850	25,475	22,572	26,596	25,259
96,900	28,335	21,582	25,402	22,882	98,900	25,524	22,621	26,645	25,308
96,950	28,384	21,631	25,451	22,931	98,950	25,573	22,670	26,694	25,357

If line 37 ( taxable income) is—	And you are—				If line 37 ( taxable income) is—	And you are—			
	Single	Married	Married	Head of a household		Single	Married	Married	Head of a household
But not more than	Yearly tax is—	Yearly tax is—	Yearly tax is—	Yearly tax is—	Yearly tax is—	Yearly tax is—	Yearly tax is—	Yearly tax is—	
88,000	22,942	20,033	23,663	21,326	91,000	23,882	20,899	24,539	22,256
88,050	22,991	20,082	23,712	21,375	91,050	23,931	20,948	24,588	22,305
88,100	23,040	20,131	23,761	21,424	91,100	23,980	21,000	24,640	22,354
88,150	23,089	20,180	23,811	21,473	91,150	24,029	21,051	24,692	22,403
88,200	23,138	20,229	23,860	21,522	91,200	24,078	21,102	24,744	22,452
88,250	23,187	20,278	23,910	21,571	91,250	24,127	21,153	24,796	22,501
88,300	23,236	20,327	23,959	21,620	91,300	24,176	21,204	24,848	22,550
88,350	23,285								

# Section 8.

## Instructions for Schedules to Form 1040

### Instructions for Schedule A, Itemized Deductions

Use Schedule A to figure your itemized deductions. Your Federal income tax will be less if you take the larger of your itemized deductions or your standard deduction.

If you itemize, you may deduct part of your medical and dental expenses and unreimbursed employee business expenses, and amounts you paid for certain taxes, interest, contributions, and miscellaneous expenses. You may also deduct certain moving expenses and casualty and theft losses.

When you figure your deduction, include medical and dental bills you paid for:

- Yourself.
- Your spouse.
- All dependents you claim on your return.
- Your child whom you do not claim as a dependent because of the rules explained on page 12 for Children of Divorced or Separated Parents.
- Any person that you could have claimed as a dependent on your return if that person had not received \$2,300 or more of gross income or had not filed a joint return.

Example: You provided over half of your mother's support but may not claim her as a dependent because she received \$2,300 in 1992. You may include on line 1 any medical and dental expenses you paid in 1992 for your mother.

Reimbursements. If your insurance company paid the provider directly for part of your expenses, and you paid only the amount that remained, include on line 1 ONLY the amount you paid.

If you received a reimbursement in 1992 for prior year medical or dental expenses, do not reduce your 1992 expenses by this amount. But if you deducted the expenses in the earlier year and the deduction reduced your tax, you must include the reimbursement on line 28 of Form 1040, line 28. See Pub. 502 for details on how to figure the amount to include in income.

California Plans. Do not include on line 1 insurance premiums paid by an employer-sponsored health insurance plan (California plan) unless the premiums are included in box 10 of your W-2 form(s).

Examples of Medical and Dental Payments You May Not Deduct

- The basic cost of Medicare insurance (Medicare A).

Note: If you were 65 or older but not entitled to social security benefits, you may deduct premiums you voluntarily paid for Medicare A coverage.

- Cosmetic surgery unless the procedure was necessary to improve a deformity resulting from, or directly related to, a congenital abnormality, an injury from an accident or illness, or a disfiguring disease.
- Life insurance or income protection policies.
- The Medicare tax on your wages and tips.
- The Medicare tax paid as part of the self-employment tax.
- Nursing care for a healthy baby. You may be able to claim the child and dependent care credit; get Form 2441 for details.
- Illegal operations or drugs.
- Nonprescription medicines or drugs.
- Travel your doctor told you to take for rest or a change.
- Funeral, burial, or cremation costs.

Additional Information. Pub. 502, Medical and Dental Expenses, discusses the types of expenses that may and may not be deducted. Also, see the instructions for deducting capital expenditures and special care expenses for handicapped persons.

Examples of Medical and Dental Payments You May Deduct

To the extent you were not reimbursed, you may deduct what you paid for:

- Prescription medicines and drugs, or insulin.
- Medical doctors, osteopathic doctors, dentists, eye doctors, chiropractors, podiatrists, psychiatrists, psychologists, physical therapists, acupuncturists, and psychoanalysts (medical care only).
- Medical examinations, X-ray and laboratory services, insulin treatment, and whirlpool baths your doctor ordered.
- Nursing help if you paid someone to do both nursing and housework. You may deduct only the cost of the nursing help.
- Hospital care (including meals and lodging), clinic costs, and lab fees.
- The supplemental part of Medicare insurance (Medicare B).
- Medical treatment at a center for drug or alcohol addiction.
- Medical aids such as hearing aid batteries, braces, crutches, wheelchairs, and guide dogs including the cost of maintaining them.
- Lodging expenses (but not meals) paid while away from home to receive medical care in a hospital or a medical care facility.

When you figure your deduction, include medical and dental bills you paid for:

- Yourself.
- Your spouse.
- All dependents you claim on your return.
- Your child whom you do not claim as a dependent because of the rules explained on page 12 for Children of Divorced or Separated Parents.
- Any person that you could have claimed as a dependent on your return if that person had not received \$2,300 or more of gross income or had not filed a joint return.

Example: You provided over half of your mother's support but may not claim her as a dependent because she received \$2,300 in 1992. You may include on line 1 any medical and dental expenses you paid in 1992 for your mother.

Reimbursements. If your insurance company paid the provider directly for part of your expenses, and you paid only the amount that remained, include on line 1 ONLY the amount you paid.

If you received a reimbursement in 1992 for prior year medical or dental expenses, do not reduce your 1992 expenses by this amount. But if you deducted the expenses in the earlier year and the deduction reduced your tax, you must include the reimbursement on line 28 of Form 1040, line 28. See Pub. 502 for details on how to figure the amount to include in income.

California Plans. Do not include on line 1 insurance premiums paid by an employer-sponsored health insurance plan (California plan) unless the premiums are included in box 10 of your W-2 form(s).

Examples of Medical and Dental Payments You May Not Deduct

- The basic cost of Medicare insurance (Medicare A).

Note: If you were 65 or older but not entitled to social security benefits, you may deduct premiums you voluntarily paid for Medicare A coverage.

- Cosmetic surgery unless the procedure was necessary to improve a deformity resulting from, or directly related to, a congenital abnormality, an injury from an accident or illness, or a disfiguring disease.
- Life insurance or income protection policies.
- The Medicare tax on your wages and tips.
- The Medicare tax paid as part of the self-employment tax.
- Nursing care for a healthy baby. You may be able to claim the child and dependent care credit; get Form 2441 for details.
- Illegal operations or drugs.
- Nonprescription medicines or drugs.
- Travel your doctor told you to take for rest or a change.
- Funeral, burial, or cremation costs.

Additional Information. Pub. 502, Medical and Dental Expenses, discusses the types of expenses that may and may not be deducted. Also, see the instructions for deducting capital expenditures and special care expenses for handicapped persons.

Examples of Medical and Dental Payments You May Deduct

To the extent you were not reimbursed, you may deduct what you paid for:

- Prescription medicines and drugs, or insulin.
- Medical doctors, osteopathic doctors, dentists, eye doctors, chiropractors, podiatrists, psychiatrists, psychologists, physical therapists, acupuncturists, and psychoanalysts (medical care only).
- Medical examinations, X-ray and laboratory services, insulin treatment, and whirlpool baths your doctor ordered.
- Nursing help if you paid someone to do both nursing and housework. You may deduct only the cost of the nursing help.
- Hospital care (including meals and lodging), clinic costs, and lab fees.
- The supplemental part of Medicare insurance (Medicare B).
- Medical treatment at a center for drug or alcohol addiction.
- Medical aids such as hearing aid batteries, braces, crutches, wheelchairs, and guide dogs including the cost of maintaining them.
- Lodging expenses (but not meals) paid while away from home to receive medical care in a hospital or a medical care facility.

When you figure your deduction, include medical and dental bills you paid for:

- Yourself.
- Your spouse.
- All dependents you claim on your return.
- Your child whom you do not claim as a dependent because of the rules explained on page 12 for Children of Divorced or Separated Parents.
- Any person that you could have claimed as a dependent on your return if that person had not received \$2,300 or more of gross income or had not filed a joint return.

Example: You provided over half of your mother's support but may not claim her as a dependent because she received \$2,300 in 1992. You may include on line 1 any medical and dental expenses you paid in 1992 for your mother.

Reimbursements. If your insurance company paid the provider directly for part of your expenses, and you paid only the amount that remained, include on line 1 ONLY the amount you paid.

If you received a reimbursement in 1992 for prior year medical or dental expenses, do not reduce your 1992 expenses by this amount. But if you deducted the expenses in the earlier year and the deduction reduced your tax, you must include the reimbursement on line 28 of Form 1040, line 28. See Pub. 502 for details on how to figure the amount to include in income.

California Plans. Do not include on line 1 insurance premiums paid by an employer-sponsored health insurance plan (California plan) unless the premiums are included in box 10 of your W-2 form(s).

Examples of Medical and Dental Payments You May Not Deduct

- The basic cost of Medicare insurance (Medicare A).

Note: If you were 65 or older but not entitled to social security benefits, you may deduct premiums you voluntarily paid for Medicare A coverage.

- Cosmetic surgery unless the procedure was necessary to improve a deformity resulting from, or directly related to, a congenital abnormality, an injury from an accident or illness, or a disfiguring disease.
- Life insurance or income protection policies.
- The Medicare tax on your wages and tips.
- The Medicare tax paid as part of the self-employment tax.
- Nursing care for a healthy baby. You may be able to claim the child and dependent care credit; get Form 2441 for details.
- Illegal operations or drugs.
- Nonprescription medicines or drugs.
- Travel your doctor told you to take for rest or a change.
- Funeral, burial, or cremation costs.

Additional Information. Pub. 502, Medical and Dental Expenses, discusses the types of expenses that may and may not be deducted. Also, see the instructions for deducting capital expenditures and special care expenses for handicapped persons.

### Taxes You May Not Deduct

- Federal income and excise taxes.
- Social security, Medicare, and railroad retirement (RRTA) taxes.
- Customs duties.
- Federal estate and gift taxes. But see the instructions for line 25 on page A-5.
- Certain state and local taxes, including: general sales tax, tax on gasoline, car inspection fees, assessments for sidewalks or other improvements to your property, tax you paid for someone else, and license fees (marriage, driver's, dog, etc.).

### Line 1

#### Medical and Dental Expenses

Enter the total of your medical and dental expenses, after you reduce these expenses by any payments received from insurance or other sources. See Reimbursements on this page. Include the amount you paid for insurance premiums for your own medical care. After you reduce that amount by:

- Any self-employed health insurance deduction you claimed on Form 1040, line 26; and
- Any health insurance credit you claimed on Schedule EIC, line 16.

# 1992 Tax Rate Schedules

Caution: Use only if your taxable income (Form 1040, line 37) is \$100,000 or more. If less, use the Tax Table. Even though you cannot use the tax rate schedules below if your taxable income is less than \$100,000, all levels of taxable income are shown so taxpayers can see the tax rate that applies to each level.

Schedule X—Use if your filing status is Single

If the amount on Form 1040, line 37, is: Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
\$0	\$21,450	15%	\$0
21,450	51,900	\$3,217.50 + 28%	21,450
51,900	.....	11,743.50 + 31%	51,900

Schedule Y-1—Use if your filing status is Married filing jointly or Qualifying widow(er)

If the amount on Form 1040, line 37, is: Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
\$0	\$35,800	15%	\$0
35,800	86,500	\$5,370.00 + 28%	35,800
86,500	.....	19,598.00 + 31%	86,500

Schedule Y-2—Use if your filing status is Married filing separately

If the amount on Form 1040, line 37, is: Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
\$0	\$17,900	15%	\$0
17,900	43,250	\$2,685.00 + 28%	17,900
43,250	.....	9,793.00 + 31%	43,250

Schedule Z—Use if your filing status is Head of household

If the amount on Form 1040, line 37, is: Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
\$0	\$28,750	15%	\$0
28,750	74,150	\$4,312.50 + 28%	28,750
74,150	.....	17,004.50 + 31%	74,150

**Line 5**  
**State and Local Income Taxes**  
 Include on this line the state and local income taxes listed below:  
 • State and local income taxes withheld from your salary during 1992. Your W-2 form(s) will show these amounts.  
 • State and local income taxes paid in 1992 for a prior year, such as taxes paid return (1991 state or local income tax return). Do not include penalties or interest.  
 • State and local estimated tax payments made during 1992, including any part of a prior year refund that you chose to have credited to your 1992 state or local income taxes.

**Line 7**  
**Other Taxes**  
 If you had any deductible tax not listed on Schedule A, line 5 or 6, list the type and amount of tax. Enter one total on line 7.  
 Examples of taxes to include on line 7 are:  
 • Personal property tax, but only if it is an amount tax based on value alone. For example, if part of the fee you paid for the registration of your car was based on the car's value and part was based on its weight, you may deduct only the part based on the car's value.  
 • Tax you paid to a foreign country or U.S. possession. But you may want to take a credit for the tax instead of a deduction. Get Pub. 514 for details.

**Line 8**  
**Interest You Paid**  
 Include interest you paid on nonbusiness debts elsewhere such as Schedule C, C-E, E, or F of Form 1040. Whether your interest expense is treated as investment interest, personal interest, or business interest, you may deduct it if you use the loan proceeds. Get Pub. 635, Business Expenses, for details.  
 In general, if you paid interest in 1992 that includes amounts that apply to any period after 1992, you may deduct only the amount that applies for 1992.

**Line 9**  
**Interest You May Not Deduct**  
 • Personal interest, such as interest paid on car loans, student loans, life insurance loans, credit cards, charge accounts, etc.  
 • Interest paid on your debts by others, such as mortgage interest, subsidy payments made by a government agency.  
 • Interest on certain loans against your interest in a 401(k) plan or a tax-sheltered annuity plan that were made, renewed, renegotiated, modified, or extended after 1986. Get Pub. 975, Pensions and Annuities (Including Simplified General Rules), for details.  
 • Interest paid for tax-exempt income. This includes interest on money you borrowed to buy or carry wholly tax-exempt securities. It also includes interest paid to buy or carry obligations or shares, or to make deposits or other investments, to the extent any interest income received from the investment is tax exempt.  
 • Interest on a debt to buy a single-premium life insurance or endowment contract.

**Line 10**  
**Real Estate Taxes**  
 Include taxes you paid on real estate you own that was not used for business, but only if they are based on the assessed value of the property. The assessment is made uniformly on property throughout the community, and the proceeds are used for general community or governmental purposes. Pub. 530 explains the deductions homeowners may take. Do not include:  
 • Real estate taxes deducted elsewhere on Form 1040, C-E, E, or F of Form 1040.  
 • Itemized charges for services to specific persons (for example, for trash collection, monthly charge per house for trash collection, a \$5 charge for every 1,000 gallons of water consumed, or a flat charge for mowing a lawn that had grown higher than permitted under a local ordinance), or  
 • Charges for improvements that tend to increase the value of your property (for example, an assessment to build a new sidewalk). The cost of a property improvement is added to the basis of the property. However, a charge is deductible if it is used only to maintain an existing public facility in service for the benefit of the community (for example, a charge to help pay for interest included in that charge).  
 If your mortgage payments include your real estate taxes, you may deduct only the amount the mortgage company actually paid to the taxing authority in 1992.

**Line 11**  
**Investment Interest**  
 Investment interest is interest paid on money you borrowed that is allocable to property held for investment. It does not include any interest allocable to a passive activity.  
 Complete and attach Form 6892, Investment Interest Expense Deduction, to figure your deduction. You do not have to file Form 6892 if all four of the following apply:  
 1. Your only investment income was from interest, dividends, or capital gain distributions reported on Form 1040, line 14.  
 2. You have no other deductible expenses connected with the production of investment interest, or capital gain distributions.  
 3. Your investment interest expense is not more than your investment income.  
 4. You have no carryovers of investment interest expense from 1991.  
 For more details, get Pub. 560, Investment Income and Expenses.

**Line 12**  
**Gifts to Charity**  
 You may deduct contributions or gifts you gave to organizations that are religious, charitable, educational, scientific, or literary in purpose. You may deduct contributions or gifts to charity to children or animals. Examples of these organizations are:  
 • Churches, temples, synagogues, mosques, Salvation Army, Red Cross, CARE, Goodwill Industries, United Way, Boy Scouts, Girl Scouts, Boys and Girls Clubs of America, etc.  
 • Fraternal orders, if the gifts will be used for the purposes listed above.  
 • Veterans' and certain cultural groups.  
 • Nonprofit schools, hospitals, and organizations whose purpose is to find a cure for, or help people who have, arthritis, asthma, birth defects, cancer, cerebral palsy, cystic fibrosis, diabetes, heart disease, hemophilia, mental illness or retardation, multiple sclerosis, muscular dystrophy, tuberculosis, etc.  
 • Federal, state, and local governments if the gifts are solely for public purposes.

**Line 13**  
**Points Not Reported on Form 1098**  
 Generally, points charged only for the use of any mortgage in Category 1 above totaled \$1 million or less throughout 1992. The limit is \$50,000 or less if married filing separately. An example of this type of mortgage is a home equity loan you used to pay off credit card bills, to buy a car, or to pay tuition costs.  
 Note: If the total amount of all mortgages exceeds the fair market value of the home,

**Line 14**  
**Mortgage Interest**  
 A home mortgage is any loan that is secured by your main home or second home. It includes first and second mortgages, home equity loans, and refinanced mortgages.  
 A home may be a house, condominium, cooperative, mobile home, boat, or similar property. It must provide basic living accommodations including sleeping space, toilet, and cooking facilities.  
**Limit on Home Mortgage Interest.** The amount of home mortgage interest you may deduct depends on the date you took out the mortgage, how you used the proceeds, and the amount of the mortgage.  
 If all of your home mortgages fit into one of Categories 1, 2, and 3 below, you may deduct all of your home mortgage interest on line 9a or 9b, whichever applies. But if you borrowed additional amounts on this line-of-credit after October 13, 1987, the additional amounts fit into Category 2 or 3 (or 2 and 3 if a mixed-use mortgage—explained later).  
 This category also includes mortgages you had on October 13, 1987, that you refinanced after that date. But if you refinanced for more than the balance of the old mortgage, only the amount you owed on the old mortgage at the time you refinanced fits into this category. This category does not include mortgages that are more than the balance of the old mortgage fits into Category 2 or 3 (or 2 and 3 if a mixed-use mortgage—explained later).  
**Category 2.** Mortgages taken out after October 13, 1987, to buy, build, or improve your home, but only if these mortgages plus any mortgages in Category 1 above totaled \$1 million or less throughout 1992. The limit is \$50,000 or less if married filing separately.  
**Category 3.** Mortgages taken out after October 13, 1987, other than to buy, build, or improve your home. But only if these mortgages plus any mortgages in Category 1 above totaled \$1 million or less throughout 1992. The limit is \$50,000 or less if married filing separately.  
 An example of this type of mortgage is a home equity loan you used to pay off credit card bills, to buy a car, or to pay tuition costs.  
 Note: If the total amount of all mortgages exceeds the fair market value of the home,

**Line 15**  
**Additional Limits Apply.** See Pub. 936 for details.  
**Mixed-Use Mortgages.** If you took out a mortgage after October 13, 1987, to buy, build, or improve your home, and you also borrowed additional amounts on a line-of-credit mortgage you had on October 13, 1987, and used the proceeds for purposes described in both Categories 2 and 3 above, you have a mixed-use mortgage. The mortgage proceeds used to buy, build, or improve the home fit into Category 2 and the rest of the proceeds fit into Category 3.  
**Line 9a.** Enter on line 9a mortgage interest and points reported to you on Form 1098, Mortgage Interest Statement. If you did not receive a Form 1098, enter the amount on line 9a and any deductible points on line 10.  
**Line 9b.** If you paid more interest to financial institutions than is shown on Form 1098, see Pub. 936 to find out if you can deduct the additional interest. If you can, attach a statement explaining the difference and write "See attached" next to line 9a.  
**Note:** If you are claiming the Mortgage Interest Credit (see the instructions for Form 1040, line 44), subtract the amount shown on line 3 of Form 6892 from the total mortgage. Enter the result on line 9a.  
**Line 9b.** If the recipient was not a financial institution or you did not receive a Form 1098 from the recipient, report your deductible mortgage interest on line 9b.  
**Caution:** Pending legislation would require you to report on line 9b the recipient's social security no. (SSN) or employer identification no., in addition to the name and address, if you acquired your home from that person. It would also require you to let that person know your SSN. To find out if this legislation is enacted, get Pub. 585, Highlights of 1992 Tax Changes.  
 If you and at least one other person (other than your spouse) are jointly liable for and paid interest on the mortgage, and the other person received the Form 1098, attach a statement to your return showing the name and address of that person. Next to line 9b, write "See attached."

**Line 16**  
**Charitable Contributions**  
 If you do not know whether you may deduct what you gave to an organization check what you gave to an organization with the IRS.  
**Caution:** If you contributed to a charitable organization and also received a benefit from it, you may deduct only the amount that is more than the value of the benefit you received. For more details, get Pub. 526, Charitable Contributions.  
**Contributions You May Deduct**  
 Contributions may be in cash (please cancel checks, receipts, or other receipts written to the date and the amount given) or in kind (volunteer work for the kinds of organizations described earlier. If you drove to and from a mile or the actual cost of gas and oil. Add parking and tolls to the amount you claim under either method. But don't deduct any amounts that were repaid to you.  
**Limit on the Amount You May Deduct.** Get Pub. 526 to figure the amount of your deduction if any of the following applies:  
 • Your cash contributions or contributions of ordinary income property are more than 30% of the amount shown on Form 1040, line 32.  
 • Your gifts of capital gain property are more than 30% of the amount shown on Form 1040, line 32, or  
 • You gave gifts of property that increase in value or gave gifts of the use of property.

**Line 17**  
**You May Not Deduct as Contributions**  
 • Travel expenses (including meals and lodging) while away from home, unless there was no significant element of personal pleasure, recreation, or vacation in the travel.  
 • Political contributions.  
 • Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.  
 • Value of any benefit, such as food, entertainment, or merchandise, that you received in connection with a contribution to a charitable organization.  
**Example.** You paid \$100 to a charitable organization to attend a fund-raising dinner. To figure the amount of your deductible charitable contribution, subtract the value of the dinner from the total amount you paid. If the value of the dinner was \$40, your deductible contribution is \$60.  
 • Cost of raffish, bingo, or lottery tickets.  
 • Cost of tuition.  
 • Value of your time or services.  
 • Value of blood given to a blood bank.  
 • The transfer of a future interest in tangible personal property (generally, until the entire interest has been transferred).  
 • Gifts to individuals, foreign organizations, and groups that are run for personal profit.  
 • Gifts to groups whose purpose is to lobby for changes in the laws.  
 • Gifts to civic leagues, social and sports clubs, labor unions, and chambers of commerce.

**Line 18**  
**Points Computed as a Percentage of the Amount of the Loan and the Rate of Interest**  
 The points are computed as a percentage of the amount of the loan and the rate of interest you provided (see below) at the time the loan was made. If the interest rate changed, if the loan was used to buy your main home, or if you paid the points with funds other than those obtained from the lender if the loan was used to improve your main home.  
**Funds provided by you.** You include down payments, escrow deposits, earnest money applied at closing, and other amounts actually paid at closing. They do not include amounts you borrowed as part of the overall transaction.  
**Note:** Points paid on a loan to buy your main home include loan origination fees designated on VA and FHA loans.  
**Refinancing.** If you paid points to refinance your mortgage, get Pub. 936, Home Mortgage Interest Deduction.

**Line 19**  
**Points Paid on a Loan to Buy Your Main Home**  
 The points are computed as a percentage of the amount of the loan and the rate of interest you provided (see below) at the time the loan was made. If the interest rate changed, if the loan was used to buy your main home, or if you paid the points with funds other than those obtained from the lender if the loan was used to improve your main home.  
**Funds provided by you.** You include down payments, escrow deposits, earnest money applied at closing, and other amounts actually paid at closing. They do not include amounts you borrowed as part of the overall transaction.  
**Note:** Points paid on a loan to buy your main home include loan origination fees designated on VA and FHA loans.  
**Refinancing.** If you paid points to refinance your mortgage, get Pub. 936, Home Mortgage Interest Deduction.

**Line 20**  
**Points Paid on a Loan to Buy Your Main Home**  
 The points are computed as a percentage of the amount of the loan and the rate of interest you provided (see below) at the time the loan was made. If the interest rate changed, if the loan was used to buy your main home, or if you paid the points with funds other than those obtained from the lender if the loan was used to improve your main home.  
**Funds provided by you.** You include down payments, escrow deposits, earnest money applied at closing, and other amounts actually paid at closing. They do not include amounts you borrowed as part of the overall transaction.  
**Note:** Points paid on a loan to buy your main home include loan origination fees designated on VA and FHA loans.  
**Refinancing.** If you paid points to refinance your mortgage, get Pub. 936, Home Mortgage Interest Deduction.

**Line 21**  
**Points Paid on a Loan to Buy Your Main Home**  
 The points are computed as a percentage of the amount of the loan and the rate of interest you provided (see below) at the time the loan was made. If the interest rate changed, if the loan was used to buy your main home, or if you paid the points with funds other than those obtained from the lender if the loan was used to improve your main home.  
**Funds provided by you.** You include down payments, escrow deposits, earnest money applied at closing, and other amounts actually paid at closing. They do not include amounts you borrowed as part of the overall transaction.  
**Note:** Points paid on a loan to buy your main home include loan origination fees designated on VA and FHA loans.  
**Refinancing.** If you paid points to refinance your mortgage, get Pub. 936, Home Mortgage Interest Deduction.

**Line 22**  
**Points Paid on a Loan to Buy Your Main Home**  
 The points are computed as a percentage of the amount of the loan and the rate of interest you provided (see below) at the time the loan was made. If the interest rate changed, if the loan was used to buy your main home, or if you paid the points with funds other than those obtained from the lender if the loan was used to improve your main home.  
**Funds provided by you.** You include down payments, escrow deposits, earnest money applied at closing, and other amounts actually paid at closing. They do not include amounts you borrowed as part of the overall transaction.  
**Note:** Points paid on a loan to buy your main home include loan origination fees designated on VA and FHA loans.  
**Refinancing.** If you paid points to refinance your mortgage, get Pub. 936, Home Mortgage Interest Deduction.

Line 13

Contributions by Cash or Check
Enter the total contributions you made in cash or by check (including out-of-pocket expenses).

Line 14

Other Than by Cash or Check
Enter your contributions of property. If you gave used items, such as clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when neither has to buy or sell and both are aware of the conditions of the sale.

If the amount of your deduction is more than \$500, you must complete and attach Form 8309, Noncash Charitable Contribution. For the amount, see the instructions for deduction. For the amount, see the instructions for deduction. For the amount, see the instructions for deduction.

Reconciling. If you gave property, you should keep a receipt or written statement from the organization you gave the property to, or a reliable written record, that shows the date and location of the gift, a description of the property. For each gift, a description you should also keep reliable written records that include:

- How you figured the property's value at the time you gave it. If the value was determined by an appraisal, you should also keep a signed copy of the appraisal.
The cost or other basis of the property if you must reduce it by any ordinary income or capital gain that would have resulted if the property had been sold at its fair market value.
How you figured your deduction if you chose to reduce your deduction for gifts of capital gain property.
Any conditions attached to the gift.

Note: If your total deduction for gifts of property is over \$300, or if you gave less than your entire interest in the property, or if you used a qualified conservation contribution under Internal Revenue Code section 170(e), your records should contain additional information. See Pub. 526 for details.

Line 15

Carryover From Prior Year

Enter any carryover of contributions that you could deduct in an earlier year because they exceeded your adjusted gross income limit. See Pub. 526 for details on how to figure a carryover.

Casualty and Theft Losses

Use line 17 to report casualty or theft losses of property that is not trade or business income-producing, or rent or royalty property. Complete and attach Form 4684, Casualty and Theft, to figure the amount of your loss to enter on line 17.

Losses You May Deduct

You may be able to deduct part or all of each loss caused by theft, vandalism, fire, storm, or similar causes, and car, boat, and other accidents. You may also be able to deduct lost property in a financial institution but not for the loss of the inventory or bankruptcy of the institution.

You may deduct nonbusiness casualty or theft losses only to the extent that—
1. The amount of each item's casualty or theft loss is more than \$100; and
2. The total amount of all losses during the year is more than 10% of the amount shown on Form 1040, line 32.

Special rules apply if you had both gains and losses from nonbusiness casualties or thefts. Get Form 4684 for details.
Additional Information. For more details, see Pub. 547, Nonbusiness Disasters, Casualties, and Thefts. It also has information about Federal disaster area losses.

Losses You May Not Deduct

- Money or property misplaced or lost.
Breakage of china, glassware, furniture, and similar items under normal conditions.
Progressive damage to property (buildings, clothes, trees, etc.) caused by termites, moths, other insects, or disease.
Use line 20 of Schedule A to deduct the costs of proving that you had a property loss.
Examples of these costs are appraisal fees and photographs used to establish the amount of your loss.

Moving Expenses

Employees and self-employed persons (including partners) can deduct certain moving expenses.

You can take this deduction if you moved in connection with your job or business and your new workplace is at least 35 miles farther from your old home than your old home was from your old workplace. If you had no former workplace, your new workplace must be at least 35 miles from your old home. If you meet these requirements, see Tele-Tax Topic no. 3004 or get Pub. 921.

Examples of moving expenses to attach to Form 3903, Moving Expenses, are the amount of moving expenses to enter on line 18. If you began work at a new workplace outside the United States or its possessions, get Form 3903F, Foreign Moving Expenses.

Miscellaneous Deductions

Most miscellaneous deductions cannot be deducted in full. Instead, you must subtract 2% of your adjusted gross income from the total. You figure the 2% limit on line 23.

The 2% limit generally applies to job expenses you paid for which you were not reimbursed. These expenses are reported on line 19. The limit also applies to certain expenses you paid to produce or collect taxable income. These expenses are reported on line 20.

Miscellaneous deductions that are not subject to the 2% limit are reported on line 24. See the instructions for line 25.
Additional Information. For more details, get Pub. 525, Miscellaneous Deductions.

Examples of Expenses You May Not Deduct

- Political contributions.
Personal legal expenses.
Lost or misplaced cash or property. But see Casualty and Theft Losses on this page.
Expenses for meals during regular or extra hours.
The cost of entertaining friends.
Expenses of going to or from your regular workplace.
Education you need to meet minimum requirements for your job or that will qualify you for a new occupation.
Travel as a form of education.
Expenses of attending a seminar, convention, or similar meeting unless it is related to your employment.
Expenses of adopting a child, including a child with special needs.
Fines and penalties.
Expenses of producing tax-exempt income.

Line 19

Unreimbursed Employee Expenses

Enter the total job expenses you paid for which you were not reimbursed. But you MUST fill in and attach Form 2106, Employee Business Expenses, if either of the following applies:

- You claim any travel, transportation, meal, or entertainment expenses for your job, OR
2. Your employer paid you for any of your job expenses reportable on line 19.
If either 1 or 2 above applies to you, fill in Form 2106 for all your job expenses. Then, enter on line 19 the amount from Form 2106, line 1.
If you don't have to fill in Form 2106, list the expenses on line 19. If you expense on the dotted lines next to line 19, showing the type and amount of each expense. Enter one total on line 19.
Examples of expenses to include on line 19 are:
Travel, transportation, meal, or entertainment expenses.
Notes: If you have any of

These expenses, you must use Form 2106 for line 19.

- Union dues.
Safety equipment, small tools, and supplies needed for your job.
Uniforms your employer said you must wear (if you may not usually wear them away from work).
Protective clothing required in your work, such as hard hats, safety shoes, and glasses.
Physical examinations your employer said you must have.
Dues to professional organizations and chambers of commerce.
Subscriptions to professional journals.
Fees to employment agencies and other costs to look for a new job in your present occupation, even if you do not get a new job.
Business use of part of your home but only if you use that part exclusively and on a regular basis for your employer. For the convenience of your employer, see Tele-Tax Topic no. 3009 on page 28 or get Pub. 887, Business Use of Your Home.

Required by your employer, or by law or regulation, to keep your salary or job. In general, you may also include the cost of keeping or improving skills you must have in your job. For more details, see Tele-Tax Topic no. 313 on page 28 or get Pub. 908, Educational Expenses of Employees. Educational expenses are not deductible. See the instructions for line 26. You May Not Deduct on this page.

Line 20

Other Expenses

Enter the total amount you paid to produce or collect taxable income, manage or protect property held for investment, or for tax preparation fees. But do not include expenses deducted elsewhere such as on Schedule C, C-EZ, E, or F. List the type and amount of each expense on the dotted lines next to line 20. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 20.

- Examples of expenses to include on line 20 are:
Tax return preparation fees, including fees paid for filing your return electronically.
Safe deposit box rental.
Certain legal and accounting fees.
Certain help and office rent.
Custodial (e.g., trust account) fees.
Your share of the investment expenses of a regulated investment company.
Certain losses on nonfederally insured deposits in an insolvent or bankrupt financial institution. For details, including limits on the amount you may deduct, see Pub. 529.
Deduction for repayment of amounts under a claim of right if \$3,000 or less.

Line 25

Other Miscellaneous Deductions

Enter your total miscellaneous deductions that are not subject to the 2% AGI limit. List

the type and amount of each expense on the dotted lines next to line 25. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 25. Only the expenses listed below can be deducted on line 25.

- Amortized bond premium on bonds acquired before October 23, 1986.
Deduction for repayment of amounts under a claim of right if more than \$3,000. See Pub. 525 for details.
Certain unrecovered investment in a partnership. Get Pub. 875, Partnership and Annuity Income (Including Simplified General Rule), for details.

Line 26

People with higher incomes may not be able to deduct all of the gambling losses. If the amount on Form 1040, line 27, is more than \$105,250 (more than \$52,625 if filing separately), use the worksheet on this page to figure the amount you may deduct.

Itemized Deductions Worksheet—Line 28 (Keep for your records)

- 1. Add the amounts on Schedule A, lines 4, 8, 12, 16, 17, 18, 24, and 25.
2. Add the amounts on Schedule A, lines 4, 11, and 17, plus any gambling losses included on line 25.
Caution: Be sure your total gambling losses are clearly identified on the dotted line next to line 25.
3. Subtract line 2 from line 1. If the result is zero, stop here; enter the amount from line 1 above on Schedule A, line 28.
4. Multiply line 3 above by 80% (.80).
5. Enter the amount from Form 1040, line 32 separately.
6. Enter \$105,250 (\$52,625 if married filing separately).
7. Subtract line 6 from line 5. If the result is zero or less, stop here; enter the amount from line 1 above on Schedule A, line 26.
8. Multiply line 7 above by 3% (.03).
9. Enter the smaller of line 4 or line 8.
10. Total itemized deductions. Subtract line 9 from line 1. Enter the result here and on Schedule A, line 26.

Impairment-related work expenses of a disabled person. For more details on these expenses, see Pub. 529.

Total Itemized Deductions

# Instructions for Schedule B, Interest and Dividend Income

Note: If you need more space to list your interest or dividend income on line 1 or line 5, attach separate sheets. Use the same format as lines 1 and 5, and show your totals on Schedule B. Please use sheets that are about the same size as the printed schedule. Be sure to put your name and social security number on the sheets and attach them at the end of your return.

## Part I. Interest Income

To see what interest income you must report, read the instructions for Form 1040, line 8a, on page 14. The payer of a 1099-OID, if applicable, showing interest you must report. A copy of the form is also sent to the IRS.

### Line 1

**Interest Income**  
Report on line 1 all taxable interest you received or that was credited to your account so you could withdraw it. List each payment on a separate sheet. The payer of a 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

**Seller-Financed Mortgages.** If you sold your home or other property and the buyer paid you interest on a mortgage or other form of seller financing, list this interest first. Be sure to show the buyer's name.

**Caution:** Pending legislation would require you to report the buyer's address and social security no. (SSN) if the buyer used the proceeds as a personal residence. It would also require you to let that buyer know you had to file that information with the IRS. See Pub. 552, Highlights of 1992 Tax Changes.

### Special Rules

**Nonexcess.** If you received a Form 1099-INT that includes interest you received as a non-excess (that is, in your name, but the interest actually belongs to someone else), report the total on line 1. Do this even if you later distributed some or all of this income to others. Under your last entry on line 1, put a subtotal of all interest listed on line 1, put a subtotal of all interest you received as a non-excess, and subtract this amount from the subtotal and enter the result on line 2.

**Note:** If you received interest as a nominee, you must give the actual owner a Form

Use Schedule B if any of the following applies:

- You had over \$400 in taxable interest.
- Any of the Special Rules listed below apply to you.
- You are claiming the exclusion of interest from series EE U.S. savings bonds issued after 1989.
- You had over \$400 in dividends.
- You received dividends as a nominee, or
- You had a foreign account or were a grantor of, or transferor to, a foreign trust.

Part III of the schedule has questions about foreign accounts and trusts.

**1099-INT** unless the owner is your spouse. You must also file a Form 1099-INT with the IRS. Form 1099 must also be sent with Form 1099-INT. For more details, see the instructions for Forms 1089, 1088, 5498, and W-3E.

**Accrued interest.** When you buy bonds between interest payment dates and pay the accrued interest to the seller, you must report the amount on line 1 as if you received a bond with accrued interest. Follow the rules earlier under Nonexcess to see how to report the accrued interest on Schedule B. But identify the amount to be subtracted as "Accrued interest."

**Tax-Exempt interest.** You should not have received a Form 1099-INT for tax-exempt interest. But if you did, report it on line 1. Do not include it in the total on line 2, interest, under your last entry on line 1. Below this subtotal, list all items of "Tax-Exempt interest" and show the amount. Subtract this amount from the subtotal and enter the result on line 2. Be sure to also include this tax-exempt interest on Form 1040, line 8b.

**Original Issue Discount (OID).** If you are reporting your interest income on a bond with OID, report the amount on line 1. Below this subtotal, also include in the total on line 2, interest, the amount shown on Form 1099-OID, follow the rules earlier under Nonexcess to see how to report the OID on Schedule B. But identify the amount to be subtracted as "OID Adjustment."

**Amortizable Bond Premium.** If you are reporting your interest income on a bond with the amount of amortization on the bond on line 1, under your last entry on line 1, put a subtotal of all interest listed on line 1, put a subtotal, write "ABP Adjustment" and show the amount. Subtract this amount from the subtotal and enter the result on line 2.

### Line 3

#### Excludable Interest on Series EE U.S. Savings Bonds Issued After 1989

If you cashed series EE U.S. savings bonds in 1992 that were issued after 1989 and you meet all four of the following conditions, you may be able to exclude part or all of the interest on those bonds:

1. The bonds were issued in your name or, if named, in your name and your spouse's name.
2. You were age 24 or older before the bonds were issued.

**Note:** If you received dividends as a nominee, you must give the actual owner a Form 1099-DIV unless the owner is your spouse. You must also file a Form 1099-DIV with the IRS. Form 1099 must also be sent with Form 1099-DIV. For more details, see the instructions for Forms 1089, 1088, 5498, and W-3E.

### Line 7

#### Capital Gain Distributions

Report capital gain distributions on line 7, if you are filing Schedule D, and enter the amount on Form 1040, line 14. If you are filing Form 1040, line 14, also enter this amount on Form 1040, line 14.

### Line 8

#### Nontaxable Distributions

Report nontaxable distributions on line 8. These distributions reduce your basis. For details, see the instructions for Form 1040, line 9, on page 15.

## Part III. Foreign Accounts and Foreign Trusts

### Lines 11a and 11b

#### Foreign Accounts

Line 11a. Check the Yes box on line 11a if either 1 or 2 below applies to you.

1. At any time during the year you had an interest in or signature or other authority over a financial account in a foreign country (such as a bank, securities account, or other financial account).

Exceptions. Check the No box if any of the following applies to you:

• The combined value of the accounts was \$10,000 or less during the whole year.

• The accounts were with a U.S. military institution.

• You were an officer or employee of a commercial bank that is supervised by the Comptroller of the Currency, the Board of Governors of the Federal Reserve System, or the Federal Deposit Insurance Corporation; the account was in your employer's name; and you did not have a personal financial interest in the account.

• You were an officer or employee of a domestic corporation with securities issued on national securities exchanges or with assets of more than \$1 million and 500 or more shareholders, and you were not an officer or employee of the corporation; you did not have a personal financial interest in the account; and the corporation's chief financial officer has given you written notice that the corporation has filed a current report that includes the account.

2. You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts.

Get Form TD F 90-22.1 to see if you are considered to have an interest in or signature

or other authority over a financial account in a foreign country (such as a bank, securities account, or other financial account). You can get the form by writing to the IRS Distribution Center for your state. See page 31 for the address.

If you checked the Yes box on line 11a, file Form TD F 90-22.1 by June 30, 1993, with the Department of the Treasury at the address shown on that form. Do not attach Form TD F 90-22.1 to Form 1040.

Line 11b. If you checked the Yes box on line 11a, enter the name of the foreign country or countries in the space provided on line 11b. Attach a separate sheet if you need more space.

**Instructions for Schedule C, Profit or Loss From Business**

**Use Schedule C (or Schedule C-EZ) if you operated a business or practiced a profession as a sole proprietorship. If you had more than one business, or if you and your spouse had separate businesses, you must complete a separate Schedule C for each business. Do not report gambling winnings on Schedule C or C-EZ unless you were a professional gambler. Instead, see the instructions for Form 1040, line 22.**

This activity may subject you to state and local taxes and other requirements such as business licenses and fees. Check with your state and local governments for more information.

Additional information. Get Pub. 334, Tax Guide for Small Business, for more details on business income and expenses.

**General Instructions**

**Changes To Note**

o Small businesses with gross receipts of \$25,000 or less and expenses of \$2,000 or less may be able to file new Schedules C-EZ. See "Profit" from business. See Schedule C-EZ to find out if you qualify to file it.

o The standard mileage rate is 28 cents for each mile of business use in 1992. See the instructions for line 10 on page C-3.

**Other Schedules and Forms You May Have To File**

Schedule A to deduct interest, taxes, and casualty losses not related to your business.

Schedule E to report rental real estate and royalty income or loss that is not subject to self-employment tax.

Schedule F to report profit or (loss) from farming.

Schedule SE to pay self-employment tax on income from any trade or business.

Form 6582 to claim depreciation on assets placed in service in 1992, to claim amortization that began in 1992, or to report information listed property.

Form 4884 to report a casualty or theft gain or loss on depreciable property used in your trade or business-producing property.

Form 4797 to report sales, exchanges, involuntary conversions (other than from a casualty or theft) of trade or business property.

Form 8284 to report certain purchases or sales of groups of assets that constitute a trade or business.

Form 8324 to report like-kind exchanges.

Form 8329 to claim expenses for business use of your home.

**Heavy Vehicle Use Tax**

If you use certain highway trucks, tractors, tractor-trailers, or buses in your trade or business, you may have to pay a Federal highway motor vehicle use tax. Get Form 2280, Heavy Vehicle Use Tax Return, to see if you owe this tax.

**Information Returns**

You may have to file information returns for wages paid to employees, certain payments for fees and other nonemployee compensation, interest, rents, royalties, real estate transactions, annuities, and pensions. You may also have to file an information return if

If you do not have an EIN, leave line D blank. Do not enter your SSN.

**Line E**

Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any. Use your home address only if you actually conducted the business from your home.

**Line F**

You must use the cash method on your return unless you keep your books. If you use the accrual method, you must use that method or the accrual method. However, if inventories are required, you must use the accrual method for sales and purchases. Special rules apply to long-term contracts. See Internal Revenue Code section 460 for details. The method used must clearly reflect your income.

If you use the cash method, show all items of taxable income actually or constructively received during the year (in cash, property, services, or credits). Do not include amounts actually paid during the year for amounts that are credited to your account or set aside for you to use.

If you use the accrual method, report income when you earn it and deduct expenses when you incur them even if you do not pay them during the tax year.

Accrual-basis taxpayers are put on a cash basis for deducting business expenses owed to a related cash-basis taxpayer. Other rules determine the timing of deductions based on economic performance. Get Pub. 538, Accounting Methods and Methods.

To change your accounting method (including first year of inventories), you must usually file Form 3115 with your return 180 days of the tax year in which you want to make the change.

**Line G**

Your inventories can be valued at:  
o Cost.  
o Cost or market value, whichever is lower.  
o Any other method approved by the IRS.

If you do not have an EIN, leave line D blank. Do not enter your SSN.

**Line E**

Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any. Use your home address only if you actually conducted the business from your home.

**Line F**

You must use the cash method on your return unless you keep your books. If you use the accrual method, you must use that method or the accrual method. However, if inventories are required, you must use the accrual method for sales and purchases. Special rules apply to long-term contracts. See Internal Revenue Code section 460 for details. The method used must clearly reflect your income.

If you use the cash method, show all items of taxable income actually or constructively received during the year (in cash, property, services, or credits). Do not include amounts actually paid during the year for amounts that are credited to your account or set aside for you to use.

If you use the accrual method, report income when you earn it and deduct expenses when you incur them even if you do not pay them during the tax year.

Accrual-basis taxpayers are put on a cash basis for deducting business expenses owed to a related cash-basis taxpayer. Other rules determine the timing of deductions based on economic performance. Get Pub. 538, Accounting Methods and Methods.

To change your accounting method (including first year of inventories), you must usually file Form 3115 with your return 180 days of the tax year in which you want to make the change.

**Line G**

Your inventories can be valued at:  
o Cost.  
o Cost or market value, whichever is lower.  
o Any other method approved by the IRS.

**Line I**

Participation, for purposes of the seven-month participation tests listed below, generally includes any work you did in connection with an activity if you owned an interest in the activity at the time you did the work. The partner, however, is not treated as a partner if you did not own at least a 10% interest not customarily do in the same type of activity and one of your main reasons for doing the work was to avoid the disallowance of losses or credits from the activity under the passive activity rules.

Work you did as an investor in an activity is not treated as participation unless you were directly involved in the day-to-day management or operations of the activity. Work done as an investor includes:

1. Studying and reviewing financial statements or reports on operations of the activity.
  2. Preparing or compiling summaries or analyses of the finances or operations of the activity for your own use.
  3. Monitoring the finances or operations of the activity in a nonmanagerial capacity.
- Participation by your spouse during the tax year in an activity you own can be counted as your participation in the activity. This applies even if the spouse did not own an interest in the activity and whether you and your spouse file a joint return for the tax year.
- Material Participation.** For purposes of the passive activity rules, you materially participated in the operation of this trade or business activity during 1992 if you meet any of the following seven tests:

1. You participated in the activity for more than 500 hours during the tax year.
2. Your participation in the activity for the tax year was substantially all of the participation in the activity of all individuals (including individuals who did not own any interest in the activity) for the tax year.

3. You participated in the activity for more than 100 hours during the tax year, and you participated at least 10 hours in any other activity during the tax year, and you and individuals who did not own any interest in the activity.
4. The activity is a significant participation activity for the tax year, and you participated in all significant participation activities for more than 500 hours during the year. An activity is a "significant participation activity" if it involves the conduct of a trade or business and you participated in it for more than 100 hours during the tax year, and you did not materially participate under any of the material participation tests (other than this test 4).

5. You materially participated in the activity for any 5 of the prior 10 tax years.
6. The activity is a personal service activity in which you materially participated for 3 or more tax years. A personal service activity is an activity that involves performing professional services in the fields of health, law, engineering, architecture, accounting, actuarial science, performing arts, or consulting, or any other trade or business in which capital is not a material income-producing factor.

do not have to pay self-employment tax on these savings.

Statutory employees include full-time life insurance salespersons, certain actors or commission drivers and traveling salespeople, and certain homeworkers.

If you had both self-employment income and statutory employee income, do not combine these amounts on a single Schedule C or C-EZ. In this case, you must file two Schedules C.

General. The reinstatement method may not be used to report income from the sale of (a) personal property regularly used and sold to customers, or (b) real property held for investment. But the reinstatement method may be used to report income from sales of certain residential lots and timeshares if you elect to pay interest on the tax due on that income after the year of sale. See Internal Revenue Code section 453(b)(2)(B) for details. If you make this election, include the interest on Form 1040, line 33. Also write "453(b)(2)" on the left of line 33.

If you use the reinstatement method, attach a copy of your return. Show separately for 1992 and for preceding years: gross sales, cost of goods sold, gross profit, percentage of gross profit to gross sales, amounts collected, and gross profit on amounts collected.

**Line 2**

Enter on line 2 such items as returned sales, rebates, and allowances from the sales price.

**Line 6**

Report on line 6 amounts from franchises re-advance income, scrap sales, bad debts recovered, interest (such as on notes and accounts receivable), state gasoline or fuel tax refunds you got in 1992, credit for Federal refund you got in 1992, credit for Federal refund on your 1991 Form 1040, and other cash amounts that constitute business income. Include amounts from Form 1025-PATR.

If the business use percentage of any listed property (defined as property whose cost is 50% or less in 1992) reported on this line any recapture of excess depreciation, including any section 179 expense deduction. Use Form 4797, Sales of Business Property, to figure the recapture.

**Part II. Expenses**

**Capitalizing Costs of Property.** If you produced real or tangible personal property or acquired property for resale, certain expenses attributable to the property must be included in inventory costs or capitalized. In addition to direct costs, producers of inventory property must also include part of certain indirect costs in their inventory. Purchased personal property acquired for resale must include the certain indirect costs in inventory only if the certain indirect gross receipts for the 3-year tax year exceed \$10 million. Also, you must capitalize part of the indirect costs that benefit real or tangible personal property constructed for

**Part I. Income**

**Line 1**

Enter gross receipts or sales from your business. Be sure to include on this line amounts you received in your trade or business as shown on Form 1025-1098C.

If you received a Statutory Employee box on Form W-2 and the "Statutory employee" box on Form 6 of that form was checked, report your income and expenses related to that activity on Schedule C or C-EZ. Enter your Form W-2 on line 1 of Schedule C or C-EZ, and check the box on that line. Social Security and Medicare tax should have been withheld from your earnings; therefore, you

**Line L**

If this is the first Schedule C you are filing for this business, check the box on line L. Also, check the box if you are reporting or re-advance income, scrap sales, bad debts recovered, interest (such as on notes and accounts receivable), state gasoline or fuel tax refunds you got in 1992, credit for Federal refund you got in 1992, credit for Federal refund on your 1991 Form 1040, and other cash amounts that constitute business income. Include amounts from Form 1025-PATR.

**Line L**

If this is the first Schedule C you are filing for this business, check the box on line L. Also, check the box if you are reporting or re-advance income, scrap sales, bad debts recovered, interest (such as on notes and accounts receivable), state gasoline or fuel tax refunds you got in 1992, credit for Federal refund you got in 1992, credit for Federal refund on your 1991 Form 1040, and other cash amounts that constitute business income. Include amounts from Form 1025-PATR.

**Line 9**  
 Cash method taxpayers cannot take a bad debt deduction unless the amount was previously included in income. Includes debts and partial debts from sales or services that were included in income and are definitely worn to be worthless. If you later collect a debt that you deducted as a bad debt, include it as income in the year collected.  
 For more details, get Pub. 535, Business Expenses.

**Line 10**  
 You can deduct the actual cost of running your car or truck, or the actual cost if you did not own the vehicle or if you used more than one vehicle simultaneously in your business (such as in fleet operations). If you deduct actual costs, include on line 10 the business portion of expenses for gas, oil, repairs, insurance, tires, license payments, etc. Show depreciation on line 13 and rent or lease payments on line 20b.  
 If you want to take the standard mileage rate, multiply the number of business miles by 28 cents a mile. Add to this amount your parking fees and tolls, and enter the total on line 10.  
 If you claim any car or truck expenses (actual or the standard mileage rate), you must file Form 4562, Depreciation and Amortization, and attach Form 4562 to your return. Schedule C-EZ filers must complete Part III of Schedule C-EZ, instead of Form 4562.  
 Use of a Car.  
 For more details, get Pub. 917, Business Use of a Car.

**Line 12**  
 Enter your deduction for depletion on this line. If you have timber depletion, attach Form 1. See Pub. 535 for details.

**Line 13**  
 Depreciation and Section 179 Expense Deduction. Depreciation is the annual deduction allowed to recover the cost or other basis of business or investment property with a useful life of more than 1 year. However, stock in trade, inventories, and land are not depreciable.  
 Depreciation starts when you first use the property in your business or for the produc-

tion of income. It ends when you take the property out of service. Deduct all depreciation cost or other expenses for the production of income.  
**Line 14**  
 Deduct contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 19. Examples are accident and health plans, group-term life insurance, and dependent care assistance programs.  
 Do not include on line 14 any contributions you made on behalf of any dependent, even if you are claiming a deduction for group-term life insurance. You may be able to deduct on Form 1040, line 26, part of the amount you paid for health insurance on behalf of yourself, your spouse, and dependent. See the Form 1040 instructions on page 20 for more details.

**Line 15**  
 Deduct premiums paid for business insurance. Do not include on line 15 amounts paid for employee accident and health insurance.  
 Do not deduct amounts credited to a reserve for self-insurance or premiums paid for a policy that pays for your lost earnings due to sickness or disability.  
 For more details, see Pub. 535.

**Lines 16a and 16b**  
 Interest Allocation Rules. The tax treatment of interest expense differs depending on its type. For example, home mortgage interest and investment interest are treated differently. See Pub. 535 for more details.  
 If you paid interest in 1992 that applies to future years, deduct only the part that applies to 1992. If you paid interest on a debt secured by your main home and any of the proceeds from that debt were used in 1992, 535 to find out the amount that is deductible on Schedule C or C-EZ.  
 Generally, you allocate interest expense by tracing how the proceeds of the loan were used.  
 If you paid interest in 1992 that applies to future years, deduct only the part that applies to 1992. If you paid interest on a debt secured by your main home and any of the proceeds from that debt were used in 1992, 535 to find out the amount that is deductible on Schedule C or C-EZ.

**Lines 20a and 20b**  
 If you rented or leased vehicles, machinery, or equipment, enter on line 20a the business portion of your rental cost. But if you leased a vehicle for a term of 30 days or more, you may have to reduce the business amount by an amount called the "inclusion amount."  
 You may have to do this if—  
 And the vehicle's fair market value on the first day of 1992 exceeded:  
 During 1992 . . . . . \$14,000  
 During 1991 . . . . . 13,400  
 During 1990 . . . . . 13,100  
 After 1986 but before 1990 . . . . . 12,800  
 If the lease term began after June 18, 1984, but before January 1, 1987, see Pub. 917 to find out if you have an inclusion amount.

**Line 20a**  
 Enter your business travel expenses. Do not include expenses for meals or entertainment. You cannot deduct expenses for attending a foreign convention business and it is as listed in 10 for the meeting to be held outside the North American area as within it.  
 These rules apply to both employers and employees. Other rules apply to luxury water travel. For more details, get Pub. 463, Travel, Entertainment, and Gift Expenses.

**Lines 24b and 24c**  
 On line 24b, enter your total business meal and entertainment expenses. Include meals and entertainment expenses from home for business. Instead of the actual cost of your meals while

on line 16a. Attach a statement to your return explaining the difference. Write "See attached" in the left margin next to line 16a. If you and at least one other person (other than your spouse if you file a joint return) were liable for and paid interest on the mortgage and the other person is named in the mortgage, report your share of the interest on line 16b. Report your share of the interest on line 16c. Enter the name and address of the person who received the Form 1098. In the left margin next to line 16b, write "See attached."  
 Do not deduct interest you paid or accrued on debts allocable to investment property. This interest is generally deducted on Schedule A. For details, get Pub. 560, Investment Income and Expenses.

**Line 17**  
 Include on this line fees for tax advice related to your business and for preparation of the tax forms related to your business.

**Line 19**  
 Enter your deduction for contributions to a pension, profit-sharing, or annuity plan, or plans for the benefit of your employees. If the plan includes you as a self-employed person, enter contributions made as an employer on your behalf on Form 1040, line 27, not on Schedule C.  
 Generally, you must file one of the following forms if you maintain a pension, profit-sharing, or other funded deferred compensation plan. The filing requirements are specified by Internal Revenue Code, and whether or not you claim a deduction for the current tax year.  
 Form 5500. Complete this form for each plan with 100 or more participants.  
 Form 5500-C/R or 5500-EZ. Complete the appropriate form for each plan with fewer than 100 participants.  
 There is a penalty for failure to timely file these forms.  
 For more information, get Pub. 560, Retirement Plans for the Self-Employed.

**Line 21**  
 Deduct the cost of repairs and maintenance. Do not include the cost of capital improvements. Do not deduct the value of your own labor. Do not deduct amounts spent to restore or replace property; they must be capitalized.  
**Line 23**  
 You can deduct the following taxes:  
 State and local sales taxes imposed on you as the buyer of goods or services. If you also include the amount collected in gross receipts or sales on line 1.  
 Real estate and personal property taxes on business assets.  
 Social security and Medicare taxes paid to match required withholding from your employees' wages. Also, Federal unemployment tax. To deduct one-half of your self-employment tax, see the instructions for Form 1040, line 25, on page 20.  
 Federal highway use tax.  
 Do not deduct:  
 Federal income taxes.  
 Estate and gift taxes.  
 Taxes assessed to pay for improvements, such as paving and sewers.  
 Taxes on your home or personal use property.  
 State and local sales taxes imposed on the purchase for use in your business. Deduct these taxes as part of the cost of the property.  
 State and local sales taxes imposed on the buyer title to the state or local government. These taxes are not included in gross receipts or sales nor are they a deductible expense. However, if the state or local government allowed you to retain any part of the sales tax you collected, you must include that amount in income on line 6.

**Line 24a**  
 Enter your business travel expenses. Do not include expenses for meals or entertainment. You cannot deduct expenses for attending a foreign convention business and it is as listed in 10 for the meeting to be held outside the North American area as within it.  
 These rules apply to both employers and employees. Other rules apply to luxury water travel. For more details, get Pub. 463, Travel, Entertainment, and Gift Expenses.

**Line 24b**  
 Enter the total salaries and wages (other than salaries and wages deducted elsewhere on your return) paid or accrued for the tax year minus any jobs credit you claimed on Form 5684, Job Credit. Do not include amounts paid to yourself.  
**Line 27b**  
 Enter the total salaries and wages (other than salaries and wages deducted elsewhere on your return) paid or accrued for the tax year minus any jobs credit you claimed on Form 5684, Job Credit. Do not include amounts paid to yourself.  
 Caution: If you provided taxable fringe benefits to your employees, such as personal use of a car, you do not deduct as wages the amount applicable to depreciation and other expenses claimed elsewhere.

traveling away from home, you may use the actual cost method. For more details, see Pub. 463.  
 Business meal expenses are deductible only if they are (a) directly related to or associated with the active conduct of your trade or business, (b) not lavish or extravagant, and (c) incurred while you or your employee is present at the meal.  
 You cannot deduct any expense paid or incurred for a facility (such as a yacht or hunting lodge) used for any activity (other than considered entertainment, amusement, or recreation).  
 There are exceptions to these rules as well as other rules that apply to buy-out results and tickets to entertainment events. See Pub. 463.  
 Generally, you may deduct only 80% of your business meal expenses incurred while traveling away from home on business. However, you may fully deduct meals and entertainment furnished or reimbursed to an employee if you properly treat the expense as wages subject to withholding. You may also fully deduct meals and entertainment provided to a nonemployee to the extent the expenses are includable in the gross income of that person and reported on Form 1099-MISC.  
 Figure how much of the amount on line 24b is subject to the 80% limit. The multiplier that you use is .20% (.20) and enter the result on line 24c.

**Line 25**  
 Deduct only utility expenses paid or incurred for your trade or business.  
 Local Telephone Service. If you used your home phone for business, do not deduct the base rate (including taxes) of the first phone line into your residence. But you can deduct expenses for any additional costs you incurred for business that are more than the cost of the base rate for the first phone line. Deduct the business percentage of the charges for that line, including the base rate charges.  
**Line 26**  
 Enter the total salaries and wages (other than salaries and wages deducted elsewhere on your return) paid or accrued for the tax year minus any jobs credit you claimed on Form 5684, Job Credit. Do not include amounts paid to yourself.  
**Line 27a**  
 Enter the total salaries and wages (other than salaries and wages deducted elsewhere on your return) paid or accrued for the tax year minus any jobs credit you claimed on Form 5684, Job Credit. Do not include amounts paid to yourself.  
 Caution: If you provided taxable fringe benefits to your employees, such as personal use of a car, you do not deduct as wages the amount applicable to depreciation and other expenses claimed elsewhere.

**Lines 27a and 27b**  
 Enter all ordinary and necessary business expenses not deducted elsewhere on Schedule C. List the type and amount of each expense separately on line 27b. Do not include the cost of business equipment or furniture, replacements or permanent improvements to property, or personal, living, or entertainment expenses.  
**Line 28**  
 Enter the actual cost of your meals while traveling away from home for business. Instead of the actual cost of your meals while

on line 16a. Attach a statement to your return explaining the difference. Write "See attached" in the left margin next to line 16a. If you and at least one other person (other than your spouse if you file a joint return) were liable for and paid interest on the mortgage and the other person is named in the mortgage, report your share of the interest on line 16b. Report your share of the interest on line 16c. Enter the name and address of the person who received the Form 1098. In the left margin next to line 16b, write "See attached."  
 Do not deduct interest you paid or accrued on debts allocable to investment property. This interest is generally deducted on Schedule A. For details, get Pub. 560, Investment Income and Expenses.

**Line 29**  
 You can deduct the following taxes:  
 State and local sales taxes imposed on you as the buyer of goods or services. If you also include the amount collected in gross receipts or sales on line 1.  
 Real estate and personal property taxes on business assets.  
 Social security and Medicare taxes paid to match required withholding from your employees' wages. Also, Federal unemployment tax. To deduct one-half of your self-employment tax, see the instructions for Form 1040, line 25, on page 20.  
 Federal highway use tax.  
 Do not deduct:  
 Federal income taxes.  
 Estate and gift taxes.  
 Taxes assessed to pay for improvements, such as paving and sewers.  
 Taxes on your home or personal use property.  
 State and local sales taxes imposed on the purchase for use in your business. Deduct these taxes as part of the cost of the property.  
 State and local sales taxes imposed on the buyer title to the state or local government. These taxes are not included in gross receipts or sales nor are they a deductible expense. However, if the state or local government allowed you to retain any part of the sales tax you collected, you must include that amount in income on line 6.

**Line 30**  
 Enter your business travel expenses. Do not include expenses for meals or entertainment. You cannot deduct expenses for attending a foreign convention business and it is as listed in 10 for the meeting to be held outside the North American area as within it.  
 These rules apply to both employers and employees. Other rules apply to luxury water travel. For more details, get Pub. 463, Travel, Entertainment, and Gift Expenses.

**Lines 24b and 24c**  
 On line 24b, enter your total business meal and entertainment expenses. Include meals and entertainment expenses from home for business. Instead of the actual cost of your meals while



# Instructions for Schedule D, Capital Gains and Losses

Additional information. Get Pub. 644, Sales and Other Dispositions of Assets, and Pub. 682, Investment Income and Expenses, for more details.

## General Instructions Which Form To Use

Use Schedule D to:

- Report the sale or exchange of a capital asset.
- Report gains from involuntary conversions of capital assets not held for business or profit.
- Reconcile Forms 1099-B you get for buying transactions. (See Part VII.)
- Use Form 4797, Sales of Business Property, instead of Schedule D, to report the following:
  - The sale or exchange of trade or business property, depreciable and amortizable property, oil, gas, geothermal, or other mineral property, and section 125 property.
  - The involuntary conversion (other than by casualty or theft) of trade or business property and capital assets held for business or profit.
  - The disposition of other noncapital assets not mentioned above.

Use Form 6252, Casualties and Thefts, to report involuntary conversions of property due to casualty or theft.

Use Form 8829, Like-Kind Exchanges, if you made one or more like-kind exchanges. See the instructions for Form 8829 on page D-2.

## Capital Asset

Most property you own and use for personal purposes or investment is a capital asset. For example, your home, car, stocks, and bonds are capital assets.

A capital asset is any property held by you except the following:

- Stock in trade or other property included in inventory or held for sale to customers.
- Accounts or notes receivable for services performed in the ordinary course of your trade or business or as an employee, or from the sale of any property described in 1.
- Depreciable property used in your trade or business even if it is fully depreciated.
- Real property (real estate) used in your trade or business.
- Copyrights, literary, musical, or artistic compositions, letters or memoranda, or similar property; (a) created by your personal efforts; (b) prepared or produced for you (in the case of letters, memoranda, or similar property); or (c) that you received from someone who created them or for whom they were created, as mentioned in (b) or (c), in a way that gives you the right to sell the property at the price that entitles you to the basis of the previous owner.

as a deduction allocable to the business in 1992. For more details, see the instructions for Form 6198 and Pub. 1282.

## Part III. Cost of Goods Sold

If you engaged in a trade or business in 1992, if you produced, purchased, or sold any merchandise, or if you were an income-producing factor, merchandise, or inventory, you must take into account at the beginning and end of your tax year.

**Note:** Certain direct and indirect expenses must be capitalized or included in inventory. See the instructions for Part II.

31. If you answered "No" to Question 1 on Schedule C, enter the amount of your net profit or loss from Form 6582. Enter the net profit or loss here. Combine that amount with any profit or loss from other businesses, and enter the total on Form 1040, line 12, and Schedule SE, line 2 (or Form 1041, line 3).

**Statutory Employees.** If you are filing Schedule C to report income and expenses as a statutory employee, include your net profit or deductible loss from line 31 with other Schedule C amounts on Form 1040, line 12. However, do not report that amount on Schedule SE because of the limitation on employment income. See the instructions for Schedule SE.

## Line 32

**At-Risk Rules.** Generally, if you have (a) a business loss, and (b) amounts in the business for which you are not at risk, you will have to complete Form 6192, At-Risk Limitations, to figure your allowable loss.

The at-risk rules generally limit the amount of loss (including loss on the disposition of property) you can claim to the amount you could actually lose in the business.

Check box 22b if you have amounts for which you are at risk in this business, such as the following:

- Nonrecourse loans used to finance the business, or to acquire property used in the business, or to acquire the business, that are not secured by your own property (other than property used in the business). However, there is an exception for certain nonrecourse financing borrowed by you in connection with holding real property.
- Cash, property, or borrowed amounts used in the business for contributed to the business, or used to acquire the business) that are protected against loss by a guarantee (including a similar arrangement) or insurance against non liability.
- Amounts borrowed for use in the business from a person who has an interest in the business, other than as a creditor, or who is related, under Internal Revenue Code section 465(b)(3), to a person (other than you) having such an interest.

If all amounts are at risk in this business, check box 22b and enter your loss on line 31. But if you answered "No" to Question 1, you may need to complete Form 6582 to figure your allowable loss to enter on line 31. See the instructions for Form 6582 for more details.

If you checked box 22b, get Form 6198 to determine the amount of your allowable loss and enter that amount on line 31. But if you answered "No" to Question 1, your loss may be further limited. See the instructions for Form 6582 if your at-risk amount is zero or less, enter zero on line 31. Be sure to attach Form 6198 to your return. If you checked box 22b and you do not attach Form 6198, the processing of your tax return may be delayed.

**Statutory employees.** Include your deduction on Form 1040, line 12, for the amount on Schedule C amounts on Form 6582, line 2. Do not include this amount on Schedule SE, line 2. Any loss from this business not allowed for 1992 because of the at-risk rules is treated

and family concerns. Do not include charitable contributions.

Include any loss from this activity that was not allowed as a deduction last year because of the at-risk rules. If any loss from this activity was not allowed last year because of the passive loss limitations, see the instructions for Form 6582.

**Amortization.** Includes amortization on line 27a. For amortization that begins in 1992, you must complete and attach Form 4652. You may amortize:

- The cost of pollution-control facilities.
- Amounts paid for research and development.
- Certain business startup costs.
- Qualified restoration and reforestation costs.

In general, you may not amortize:

- Real property construction period interest and loss. Special rules apply for allocating interest to real or personal property produced in your trade or business.
- Amounts paid to acquire, protect, expand, register, or defend trademarks or trade names. Instead, you must capitalize these costs and you can recover them when you dispose of the property.

You may be able to claim a tax credit of up to \$2,000 for eligible expenditures paid or incurred in 1992 to provide access to your business for individuals with disabilities. Get Form 8829, Disabled Access Credit, for more details. You must capitalize in 1992 to \$15,000 of costs paid or incurred in 1992 to remove architectural or transportation barriers to individuals with disabilities and the elderly. However, you cannot take both the credit and the deduction on the same expenditures.

You can depreciate your leasehold improvement costs for leased business property.

For more details, see Pub. 635.

**Capital Construction Fund.** Do not claim amounts contributed to a capital construction fund set up under the Merchant Marine Act of 1936, to take the Merchant Marine bonus deduction. The bonus deduction is available only for amounts that would otherwise be entered on the amount of the deduction in line 31, by the amount of the deduction. In the amount of the deduction. For more information, get Pub. 826, Tax Guide for Commercial Fishermen.

## Line 30

**Business Use of Your Home.** You may be able to deduct certain expenses for business use of your home. See the instructions for Form 6582. Generally, any amount not allowed as a deduction for 1992 because of the limitations can be carried over to 1993. You must attach Form 6582, Expenses for Business Use of Your Home, if you claim this deduction. For details, see the instructions for Form 6582, and get Pub. 587, Business Use of Your Home.

## Line 31

If you have a loss, the amount of loss you can deduct in your year may be limited. Go on line 32 before entering your loss on line

under the at-risk rules, it is then subject to the passive loss rules. Get Form 6822, Passive Activity Loss Limitations, for instructions to see how to report capital gains and losses from a passive activity.

## Items for Special Treatment and Special Cases

The following items may require special treatment:

- Transactions by a securities dealer.
  - Wash sales of stock or securities (including contracts or options to acquire or sell stock or securities). See Pub. 550 for details.
  - Berkey and other debt instruments. See Pub. 550 for details.
  - Certain real estate subdivided for sale.
  - Gain on the sale of depreciable property or trust of which you are a beneficiary.
  - Gain on the disposition of stock in an inherited, Change Domestic International Sales Corporation.
  - Gain on the sale or exchange of stock in certain foreign corporations.
  - Transfer of property to a foreign corporation as part of a reorganization to capital, or to a foreign trust or partnership.
  - Transfer of property to a partnership that would be treated as an investment company if it were incorporated.
  - Sales of stock received under a qualified public utility dividend reinvestment plan. See Pub. 550 for details.
  - Transfer of appreciated property to a political organization.
  - Loss on the sale, exchange, or withdrawal of small business (section 1244) stock.
  - In general, no gain or loss is recognized on the transfer of property from an individual to a spouse or a former spouse, if the transfer is incident to a divorce. Get Pub. 684, Divorced or Separated Individuals.
  - Amounts received on the retirement of a debt instrument generally are treated as received in exchange for the debt instrument.
  - Any loss on the disposition of converted webbed or highly erodible cropland that is first used for farming after March 1, 1986, is reported as long-term capital loss on Schedule D, but any gain is reported as ordinary income on Form 4797.
  - Gifts of property and inherited property. See Pub. 544.
  - Amounts received by shareholders in corporate liquidations.
  - Cash received in lieu of fractional shares of stock received in a stock split or stock dividend. See Pub. 550.

6. U.S. Government publications, including the Congressional Record, that you received from the government, other than by purchase at the normal sales price, or that you got from someone who had received it in a similar way, if your basis is determined by reference to the previous owner's basis.

## Short-Term or Long-Term

Separate your capital gains and losses according to how long you held or owned the property. The holding period for long-term capital gains and losses is more than 1 year. The holding period for short-term capital gains and losses is 1 year or less.

To figure the holding period, begin counting on the day after you acquired the property and include the day you sell it. Use the trade dates for bonds acquired and date sold for stocks and bonds traded on an exchange or over-the-counter market.

Generally, a non-business bad debt must be treated as a short-term capital loss. See Pub. 550 under Miscellaneous Bad Debt for what qualifies as a non-business bad debt and how to enter it on Schedule D.

## Limit on Capital Losses

For 1992, you may deduct capital losses up to the amount of your capital gains plus \$3,000 (\$1,500 if married filing separately). Capital losses that exceed this amount are carried forward to later years.

## Losses That Are Not Deductible

Do not deduct a loss from the direct or indirect sale or exchange of property between any of the following:

- Members of a family.
  - A corporation and an individual owning more than 50% of the corporation's stock (unless the loss is from a distribution in complete liquidation of a corporation).
  - A grantor and a beneficiary of a trust.
  - A fiduciary and a beneficiary of another trust created by the same grantor.
  - An individual and a tax-exempt organization controlled by the individual or the individual's family.
- See Pub. 544 for more details on sales and exchanges between related parties.
- If you dispose of (a) an asset used in an activity in which the at-risk rules apply, or (b) an asset used in an activity in which the at-risk rules do not apply, the amount in the activity for which you can deduct the loss is limited to the amount in the activity at risk. Get the instructions for Form 6192, At-Risk Limitations, if the loss is allowable

amount is entered in column (d), do not include the commissions and option premiums in column (e).

You should not have received a Form 1099-B (or substitute statement) for a transaction merely representing the repurchase of original issue stock as a savings bond or a certificate of deposit. But if you did, report the amount shown on Form 1099-B (or substitute statement) in both columns (d) and (e).

**Caution:** Be sure to add all sales price entries on lines 1a and 9a, column (d), to amounts on lines 1b and 9b, column (d). Enter the totals on lines 1c and 9c.

**Column (e)**

In general, the cost or other basis is the cost of the property plus purchase commissions and improvements, minus depreciation, amortization, and depletion, or you used in a prior year for a like-kind exchange or "wash sale" of stock, you may not be able to use the actual cost as the basis. If you do not use the actual cost, attach an explanation of your basis.

You should not have received a Form 1099-B (or substitute statement) for a transaction merely representing the return of your original investment in a nontransferable obligation, such as a savings bond or a certificate of deposit. But if you did, report the amount shown on Form 1099-B (or substitute statement) in both columns (d) and (e).

When selling stock, adjust your basis by subtracting all the nontaxable distributions you received before the sale. Also adjust your basis for any stock splits. See Pub. 550 for details on how to figure your basis in stock that split during the time you owned it.

The basis of property acquired by gift is generally the basis of the property in the hands of the donor. The basis of property acquired from a decedent is generally the fair market value at the date of death.

The cost or other basis of an original issue discount (OID) debt instrument is increased by the amount of OID that has been included in gross income for that instrument. If a charitable contribution deduction is allowed for the sale of property to a charitable organization, the adjusted basis for purposes of determining gain from the sale is the amount which has the same ratio to the adjusted basis as the amount realized has to the fair market value.

Increase your cost or other basis by any expense of sale, such as broker's fees, commissions, state and local transfer taxes, and option premiums before making an entry in column (e), unless you reported the net sales price in column (d).

For more details, get Pub. 561, Basis of Assets.

**Lines 1a and 9a**

Enter all sales and exchanges of stocks, bonds, etc., and real estate (including Form 2119, 4797, 5552, or 5553) reported on Form 1099-B or 1099-S, even if you did not receive a Form 1099-B or 1099-S (or substitute statement) for the transaction. You can use abbreviations to describe the property as

amount is entered in column (d), do not include the commissions and option premiums in column (e).

You should not have received a Form 1099-B (or substitute statement) for a transaction merely representing the repurchase of original issue stock as a savings bond or a certificate of deposit. But if you did, report the amount shown on Form 1099-B (or substitute statement) in both columns (d) and (e).

**Caution:** Be sure to add all sales price entries on lines 1a and 9a, column (d), to amounts on lines 1b and 9b, column (d). Enter the totals on lines 1c and 9c.

**Column (e)**

In general, the cost or other basis is the cost of the property plus purchase commissions and improvements, minus depreciation, amortization, and depletion, or you used in a prior year for a like-kind exchange or "wash sale" of stock, you may not be able to use the actual cost as the basis. If you do not use the actual cost, attach an explanation of your basis.

You should not have received a Form 1099-B (or substitute statement) for a transaction merely representing the return of your original investment in a nontransferable obligation, such as a savings bond or a certificate of deposit. But if you did, report the amount shown on Form 1099-B (or substitute statement) in both columns (d) and (e).

When selling stock, adjust your basis by subtracting all the nontaxable distributions you received before the sale. Also adjust your basis for any stock splits. See Pub. 550 for details on how to figure your basis in stock that split during the time you owned it.

The basis of property acquired by gift is generally the basis of the property in the hands of the donor. The basis of property acquired from a decedent is generally the fair market value at the date of death.

The cost or other basis of an original issue discount (OID) debt instrument is increased by the amount of OID that has been included in gross income for that instrument. If a charitable contribution deduction is allowed for the sale of property to a charitable organization, the adjusted basis for purposes of determining gain from the sale is the amount which has the same ratio to the adjusted basis as the amount realized has to the fair market value.

Increase your cost or other basis by any expense of sale, such as broker's fees, commissions, state and local transfer taxes, and option premiums before making an entry in column (e), unless you reported the net sales price in column (d).

For more details, get Pub. 561, Basis of Assets.

**Lines 1a and 9a**

Enter all sales and exchanges of stocks, bonds, etc., and real estate (including Form 2119, 4797, 5552, or 5553) reported on Form 1099-B or 1099-S, even if you did not receive a Form 1099-B or 1099-S (or substitute statement) for the transaction. You can use abbreviations to describe the property as

earlier year that you reported on the installment method.

To select out of the installment method, report the sale as if you had received the full amount of the sale on Schedule D.

2. If you received a note or other obligation and you reported it as less than face value, you must report the full face value (including accrued interest) on Schedule D. Complete Part VI, if you received more than one, enter the amounts separately in the spaces in Part VI.

Get Pub. 537, Installment Sales, for more details.

**Section 1256 Contracts and Straddles**

Use Form 6781, Gains and Losses From Section 1256 Contracts and Straddles, to report these transactions. See Pub. 550 for more details.

**Form 1099-A, Acquisition or Abandonment of Secured Property**

If you received a Form 1099-A from your lender, you may have gain or loss to report because of the acquisition or abandonment. See Pub. 544 for details.

**Specific Instructions**

**Parts I and II**

**Column (b)**

**Date Acquired**

Enter in this column the date the asset was acquired. For stock, report the date the stock or property was acquired by the broker or lender to close the short sale.

If you sold a block of stock (or similar property) that was acquired through several different purchases, you may report the sale on one line and write "VARIOUS" in column (b). However, you still must report the short-term gain or loss on the sale in Part I and the long-term gain or loss on the sale in Part II.

**Column (c)**

**Date Sold**

For stock or other property sold short, enter the date you sold the stock or property you borrowed to open the short sale transaction.

**Column (d)**

**Sales Price**

Enter in this column either the gross sales price or the net sales price from the sale, if you sold stocks or bonds and you received a Form 1099-B or similar statement from your broker that shows gross sales price, enter that amount in column (d). If you received a Form 1099-B for your sales price, enter that gross sales price in column (d). If you received a Form 1099-B (or substitute statement) for the transaction, you can use abbreviations to describe the property as

that net amount in column (d), if the net

**Sale or Exchange (Other Than Involuntary Conversion) of Capital Assets Held for Personal Use**

Gain from the sale or exchange of this property is a capital gain. Report it on Schedule D, Part I or Part II. Loss from the sale or exchange of this property is not deductible. But if you had a loss from the sale or exchange of real estate held for personal use (other than your main home), you must report the transaction on Schedule D even though the loss is not deductible.

For example, you have a loss on the sale of a vacation home that is not your main home. Report it on line 1a or 9a, depending on how long you owned the home. Loss is not deductible, with "Personal Loss" across columns (f) and (g).

**Disposition of Partnership Interest**

A sale or other disposition of an interest in a partnership may result in ordinary income. Get Pub. 541, Tax Information on Partnerships.

**Long-Term Capital Gains From Regulated Investment Companies**

Include in income as a long-term capital gain the amount on Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, that represents your share of the undistributed capital gains of a regulated investment company. Enter the company shown on Form 2439. Add to the basis of your stock the success of the amount included in income over the amount of the credit. See Pub. 550 for more details.

**Capital Gain Distributions**

Enter on line 14, capital gain distributions paid to you during the year as a long-term capital gain regardless of how long you held your investment. See Pub. 550 for more details.

**Sale of Your Home**

Use Form 2119, Sale of Your Home, to report the sale of your main home whether or not you bought another one. You must file Form 2119 for the year in which you sell your main home, even if you have a loss or for purposes of determining gain or loss. For more details, get Pub. 523, Selling Your Home.

**Installment Sales**

If you sold property (other than publicly traded securities) at a gain and you will receive a payment in a tax year after the year of sale, you must report the sale on the installment method unless you elect not to do so.

Use Form 6252, Installment Sale Income, to report the sale on the installment method. Also use Form 6252 to report any payment received in 1992 from a sale made in an

Mutual fund load charges may not be taken into account in determining gain or loss on certain dispositions of stock in mutual funds if reinvestment rights were exercised. For details, get Pub. 564, Mutual Fund Distributions.

Deliveries of gain on contract-of-interest dispositions by certain members of the Education IRA or the 529 Education Savings Incentive Plan. See Form 8824.

**Inherited Property**

If you disposed of property that you acquired by inheritance, report the transaction as a long-term sale or exchange. Write "INHERITED" in column (b). Instead of the date you acquired the property.

**Short Sale**

A short sale is a contract to sell property you borrowed for delivery to a buyer. At a later date, you either buy substantially identical property and deliver it to the lender or deliver property that you held but did not want to transfer at the time of the sale. Usually, your holding period is the amount of time you actually held the property eventually delivered to the lender to close the short sale. However, if you held the property on the date of the short sale or if you acquire property substantially identical to the property sold short after the short sale but on or before the date you close the short sale, your gain when closing the short sale is a short-term capital gain. If you held substantially identical property for more than 1 year on the date of a short sale, any loss realized on the short sale is a long-term capital loss. An option to close the short sale was held 1 year or less.

**Gain or Loss From Options**

Report on Schedule D gain or loss from the selling or exercising of an option that is not a security or 1256 contract, but that is a capital asset in your hands.

If a purchased option expired, enter the expiration date in column (c), and write "EXPIRED" in column (d). If an option that was granted (written) expired, enter the expiration date in column (c), and write "EXPIRED" in column (d).

Fill in the other columns as appropriate. See Pub. 550 for more details.

**Exchange of Like-Kind Property**

A "like-kind exchange" occurs when you exchange one kind of investment property for another of a like kind. Complete and attach Form 8824 to your return for each exchange.

For exchanges of capital assets, enter the gain or loss from Form 8824, if any, on line 4 or line 12 in column (f) or (g). If an exchange was made with a related party, write "Related Party Like-Kind Exchange" in the top margin of Schedule D. See Form 8824 and its instructions for details.

# Instructions for Schedule E, Supplemental Income and Loss

Use Schedule E to report income or loss from rental real estate, royalties, partnerships, S corporations, estates, trusts, and residual interests in REITs. If you attach your own schedule to report income or loss from any of these sources, use the same format as on Schedule E. Enter separately on Schedule E the total income and the total loss for each part. Enclose loss figures in parentheses.

## Part I. Income or Rental Loss From Real Estate and Royalties

Use Part I to report income and expenses from real estate (including personal property leased with real estate). Also, use Part I to report income and expenses from Schedule C or C-EZ. Income from property, such as equipment or vehicles. See the instructions for lines 3 and 4 to determine when rental real estate and royalty income should be reported on Schedule C or C-EZ, or Form 4885, Farm Rental Income and Expenses, instead.

If you own a part interest in a rental real estate property, report only your part of the income and expenses on Schedule E. If you have more than three rental real estate properties, complete and attach as many copies as you need to report your part of the income and expenses on one Schedule E. The figures in the "Totals" column on that Schedule E should be the combined totals of all Schedules E. If you also need to use page 2 of Schedule E, use the same Schedule E on which you entered the combined totals in Part I.

### Filers of Form 1041

Enter your employer identification number in the box for "Your social security number."

### Line 1

For rental real estate property only, show the land of property you rented out, for example "Truck duplex." Give the street address, city or town, and state. You do not have to give the ZIP code. If you own a part interest in the property, show your percentage of ownership.

### Line 2

If you rented out a dwelling unit and also used it as a home during the year, you cannot deduct all the expenses for the rental part. A dwelling unit (unit) means a house, apartment, condominium, mobile home, boat, or like property. Check the "Yes" or "No" box on line 2, whichever applies, to show whether you or your family

used the property for personal purposes in 1992. If the property is not a dwelling unit, check "No." If the property is a dwelling unit, check "Yes" if you or your family used the unit for personal use more than the greater of:

- 1. 14 days; or
  - 2. 10% of the total days it was rented to others at a fair rental price.
- For more information, see Tax-Exempt Property or Personal Use? A city of personal use is any day, or part of a day, that the unit was used by:
- o You for personal purposes.
  - o Any other person for personal purposes, if that person owns part of the unit and is entitled to that person under a "shared equity" financing arrangement.
  - o Anyone in your family or in the family of someone else who owns part of the unit. The rental is not treated as personal if the unit is rented at a fair rental price to that person as his or her main home.
  - o Anyone under an agreement that lets you use some other unit.
  - o Anyone who pays less than a fair rental price for the unit.

If you checked "No," you can deduct all your expenses for the rental part, subject to the At-Risk Rules and the Passive Activity Loss Rules explained on pages E-2 and E-3.

### Line 4

Report on line 4 royalties from oil, gas, or mineral properties that include operating expenses, such as royalties, copyrights, and patents. Enter your net income or loss in the "Totals" column. If you received \$10 or more in royalties during 1992, you should receive a Form 1099-MISC, or similar statement, from the payer. Must send this statement to you by February 1, 1993. If you are in business as a self-employed writer, inventor, artist, etc., report your income and expenses on Schedule C or C-EZ. You may be able to deduct expenses received as "royalties" from a patent or amounts received on the sale of a copyright or patent on one of the schedules on Schedule E. For details, see Pub. 504, Sales and Other Dispositions of Assets.

### Line 3

If you were not in the real estate activity business but you received rent from real estate (including personal property located with real

### Lines 5 through 21

Enter your rental and royalty expenses for each property in the appropriate columns. Also, enter your total expenses for mortgage interest (line 12), total expenses before depreciation expense or depletion (line 19), and depreciation expense or depletion (line 20) in the "Totals" column even if you have only one property. You can deduct an amount for the depreciation of rental property and all other necessary expenses, such as advertising, interest, repairs, maintenance, management fees, and agents' commissions.

Do not deduct the value of your own labor, capital investments, or capital improvements. Remember Out Part of Your Home. If you rent only part of your home or other property, deduct the part of your expenses that apply to the rented part.

Credit For Expenses To Rehabilitate Low-Income Housing. You may be able to claim a tax credit for costs you paid or incurred to rehabilitate qualified low-income housing. Get Form 8883, Low-Income Housing Credit, and Form 8882-CR, Passive Activity Loss Activity and At-Risk Rules, to learn how the credit and At-Risk Rules apply to low-income housing. See instructions for line 10.

You cannot take both the credit and the deduction for the same expenditures. Get Form 8883, Business Expenses, and Pub. 527, Information for Persons with Handicaps or Disabilities, for details.

### Line 6

You may deduct ordinary and necessary auto and travel expenses related to your rental activities. If you use your auto in connection with your rental activities, you can either deduct your actual expenses or take the standard mileage rate. You must use actual expenses if you do not own the auto more than one month simultaneously (as in fleet operations).

If you deduct actual auto expenses, include on line 6 the rental activity insurance, license, license plates, etc. Show auto rental or lease payments on line 18 and depreciation on line 20.

If you want to take the standard mileage rate, multiply the number of miles you drove your auto in connection with your rental activities by 28 cents a mile. Add to this amount your parking fees and tolls. Include the total on line 6.

If you claim any auto expenses (actual or the standard mileage rate), you must provide the information requested in Part V of Form

### Line 10

4822, Depreciation and Amortization, and attach Form 4562 to your return. For more details, get Pub. 527, Pub. 528, Travel, Entertainment, and Gift Expenses, and Pub. 917, Business Use of a Car.

### Lines 12 and 13

In general, to determine the interest expense allocable to your rental activities, you will have to keep records to show how the proceeds of each debt were used. Specific tracing rules apply for allocating debt proceeds to the repayment of the debt. See Pub. 535 for details.

If you have a mortgage on your rental property, line 12 the interest you paid during 1992 to borrow the money in that situation. Be sure to fill in the "Totals" column.

If you paid \$600 or more in interest on the mortgage, the mortgage interest statement or similar statement, by February 1, 1993, showing the total interest received from you during 1992. If you paid more mortgage interest than is shown on your Form 1098 or similar statement, see Pub. 535 to find out if you can deduct the additional interest. If a statement is not available, attach a letter. Write "See attached" in the left margin next to line 12.

Note: If the recipient was not a financial institution or you did not receive a Form 1098 from the recipient, report your deductible mortgage interest on line 13.

If you and at least one other person (other than your spouse if you file a joint return) were liable for and paid interest on the mortgage, and the other person received Form 1098, report your share of the interest on line 13. Attach a statement to your return showing the name and address of the person who received Form 1098. In the left margin next to line 13, write "See attached."

### Line 17

The base rate (including taxes) for local telephone service for the first telephone line to any residence is a personal expense and is not deductible.

### Line 20

Depreciation is the annual deduction allowed to recover the cost or other basis of business or investment property with a useful life of more than one year.

Depreciation rates vary by the type of property in your business. Use the table in the instructions for Form 4562 to figure the depreciation cost or other basis, or no longer use the property in your business or for the production of income.

For property placed in service after 1980, see the instructions for Form 4562 to figure the amount of depreciation to enter on line 20.

20. For property placed in service before 1981, figure depreciation in service before 1981, figure depreciation on your own books and records and enter the total on line 20. Be sure to fill in the "Totals" column. You must complete and attach Form 4562 if:

- o You are claiming depreciation on property placed in service during 1982, or
- o You are claiming depreciation on listed property (defined in the instructions for Form 4562), including a car, regardless of the date it was placed in service, or
- o You are claiming a section 179 expense deduction or amortization of costs that began in 1982.

If you acquired depreciable property for the first time in 1982, get Pub. 568, How To Begin Depreciating Your Property. For a complete, comprehensive guide to depreciation, get Pub. 584, Depreciation.

If you own mineral property or an oil, gas, or coal interest, you may be able to take a deduction for depletion. See Pub. 535 for details.

### Line 22

#### At-Risk Rules

Generally, if you have (a) a loss from an activity carried on as a trade or business or the production of income, and (b) amounts in the activity for which you are not at risk, you will have to complete Form 912, At-Risk Limitations, to figure your allowable loss.

The at-risk rules generally limit the amount of loss (including loss on the disposition of assets) you can claim to the amount you could actually lose in the activity. However, if you acquired your interest in the activity before 1987, the at-risk rules do not apply to losses from an activity of holding real property placed in service before 1987. The activity of holding mineral property does not qualify for this exception.

In most cases, you are not at risk for amounts such as:

- o Nonrecourse loans used to finance the activity, to acquire property used in the activity, or to secure your interest in the activity but are not secured by the property (other than property used in the activity) (other than an exception for certain nonrecourse financing borrowed by you in connection with holding real property. See Qualified nonrecourse financing below).
- o Cash, property, or borrowed amounts used in the activity (or contributed to the activity) that are protected against loss by a guarantee, stop-loss agreement, or other similar arrangement (excluding casualty insurance and insurance against tort liability).
- o Amounts borrowed for use in the activity from a person who has an interest in the activity, other than as a secured lender (as defined under Internal Revenue Code section 465(b)(2)), to a person (other than you) having such an interest.

Qualified nonrecourse financing secured by real property used in an activity of holding real property that is subject to the at-risk rules is treated as an amount at risk. Qualified nonrecourse financing is financing

for which no one is personally liable for re-payment and is:

- Borrowed by you in connection with hold- ing real property.
- Not convertible from a debt obligation to an ownership interest, and
- Loaned or guaranteed by any Federal, state, or local government, or borrowed by you from a qualified pension.

A qualified person is a person who ac- tively and regularly engages in the business of lending money, such as a bank or savings and loan association. A qualified person is not:

- A person related to you (although a person related to you who is financing a commercially reasonable and on the same terms as loans involving unrelated persons), or
- The seller of the property (or a person re- lated to the seller), or
- A person who receives a fee due to your investment in real property (or a person re- lated to that person).

If you have amounts for which you are not at risk in a rental or royalty activity, get Form 6198 to determine the amount of your de- ductible loss and enter that amount in the appropriate column of Schedule E, line 22. In the space to the left of line 22, write "Form 6198." Be sure to attach Form 6198 to your return.

Line 23

Enter on line 23 your deductible rental loss. If your rental loss is a passive activity (defined below), you may need to complete Form 6852, Passive Activity Loss Limitations, to figure the amount of loss, if any, to enter on line 23. But see the following ex- ception.

Exception for Certain Rental Real Estate Activities. If you had losses from rental real estate activities, you do not have to com- plete Form 6852 to figure the amount of loss on line 23 if you meet ALL THREE of the following conditions:

- 1. Rental real estate activities are your only passive activities.
- 2. You do not have any prior year unallowed losses from any passive activities.
- 3. All of the following apply if you have an overall net loss from these activities:

- a. You actively participated (defined later) in all of the rental real estate activities; and
- b. If married (filing separately), you lived apart from your spouse all year; and
- c. Your overall net loss from these activities is \$25,000 or less (\$12,500 or less if married filing separately); and
- d. You have no current or prior year unal- lowed credits from passive activities; and
- e. Your modified adjusted gross income, de- fined later, is \$100,000 or less (\$50,000 or less if married filing separately).

If you meet ALL THREE of the conditions listed above, your rental real estate losses are not limited by the passive activity rules. Enter the loss from line 22 on line 23.

If you do not meet ALL THREE of the conditions listed above, see the instructions for Form 6852 to find out if you must com- plete and attach Form 6852.

Active Participation. You can meet the active participation requirement without reg- ular, continuous, and substantial involve- ment in operations. But you must meet certain other requirements. See the instruc- tions for Form 6852 for details on these re- quirements or arranging for others to provide ser- vices (such as repairs), in a significant and bona fide sense.

This consent includes approving new tenants, deciding on rental terms, approving capital or repair expenditures, and other similar de- cisions.

You are not considered to actively partic- ipate if, at any time during the tax year, your interest (including your spouse's interest) in the activity was less than 10% (by value) of all interests in the activity.

Modified Adjusted Gross Income. This is your adjusted gross income from Form 1040, line 31, minus losses, taxable social security, or equivalent annuity retirement benefits, de- ductible contributions to an IRA, or certain other qualified retirement plans under Inter- nal Revenue Code section 219, or the de- duction for one-half of self-employment tax. If you file Form 6191, Exclusion of Interest From Some EE U.S. Savings Bonds Issued After 1989, modified adjusted gross income includes the interest excluded on line 14 of that form.

Passive Activity Loss Rules. The passive activity loss rules may limit the amount of losses you can deduct. They apply to losses in Parts I, II, and III, and on line 38 of Schedule E. Losses from passive activities may be first subject to the at-risk rules. Losses deductible under the at-risk rules are then subject to the passive activity rules.

You can generally deduct losses from pas- sive activities only to the extent of income from passive activities. An exception applies to certain rental real estate activities (as pre- scribed later).

Passive Activity. A passive activity is any rental activity in which you DO NOT reg- ularly participate and any rental activity re- gardless of participation. See the instructions for Form 6852 to determine whether you materially participated in a busi- ness activity. If you are a limited partner, you are generally not treated as having materially participated in the partnership's activity for the year.

The rental of real or personal property is generally a rental activity under the passive activity loss rules, but the property is not treat- ed as a rental activity, you must determine whether it is a trade or business activity, and, if so, whether you materially participated in the activity for the tax year. See the instruc- tions for Form 6852 for the material partici- pation tests and the definition of "rental activity." See Pub. 925 for special rules that apply to rentals of (a) substantially related pre- vention property, and (b) property used in connection with property in which you are engaged in activities in which you materially partici- pated for personal purposes.

The rental of your home that you also used for personal purposes is not a passive activi- ty. See the instructions for line 2.

A working interest in an oil or gas well that you hold directly or through an entity that you actively participated in is not a passive activity.

does not limit your liability is not a passive activity even if you do not materially partici- pate.

Royalty income not derived in the ordinary course of trade or business reported on Schedule E is a passive activity. Considered income from a passive activity.

For more details on passive activities, see the instructions for Form 6852 and Pub. 925.

Parts II and III. Income or Loss From Partnerships, S Corporations, Estates, or Trusts

If you are a member of more than one part- nership, a shareholder in more than one S corporation, or a beneficiary of more than one estate or trust, do not report information from more than one entity on the same line.

If you need more space in Parts II and III, attach your own separate sheet of paper to this return showing the same format as shown in Parts II and III. However, be sure to complete the "Totals" columns for lines 28a and 28b, or lines 33a and 33b, as ap- propriate. If you also completed Part I on more than one Schedule E, use the same combined totals in which you entered the com- bined totals in Part I.

Tax Shelter Registration Number. If you are claiming or you are reporting any deduc- tion, loss, credit, or other tax benefit, or re- porting income from an interest in a tax shelter, you must complete and attach Form 8271, In- vestor Reporting of Tax Shelter Registration Number. This reports the tax shelter regis- tration number as well as other information about the tax shelter. There is a \$250 penalty if you fail to report this number on your tax return.

Tax Preference Items. If you are a partner, a shareholder in an S corporation, or a ben- efiary of an estate or trust, you must take into account your share of tax preference items (requirements for the Alternative Min- imum Tax— Estates and Trusts, and Schedule H (Form 1041) for individuals and trusts.

Partnerships and S Corporations. If you are a member of a partnership or joint venture or a shareholder in an S corporation, use Part II to report your share of the part- nership or S corporation income (even if not received) or loss. You should receive a Schedule K-1 from the partnership or S corporation. Keep them for your records. You should also receive a copy of the Partner's or Shareholder's instructions for Schedule K-1. If you did not receive these instructions with your Schedule K-1, you can get a copy at most IRS offices. Your copy of Schedule K-1 and its instructions will tell you where on your return to report your share of the items. Special rules apply that limit losses.

Please note the following:

- a. If you have a current year loss or a prior year unallowed loss from a partnership or S corporation, see At-Risk Rules on page

E-2 and Passive Activity Loss Rules on page E-3.

Partners and S corporation shareholders should get a separate statement of income, expenses, deductions, and credits for each activity engaged in by the partnership and S corporation. If you are subject to the at-risk rules for any activity, use Form 6198 to figure the amount of any deductible loss. If the ac- tivity is nonpassive, enter the deductible loss (any, from Form 6198 in Part II, column (b) of Schedule E.

If you have a passive activity loss, you may enter it on line 23 of Schedule E. If you have a loss in excess of the allowable loss to enter in Part II, column (b), for that activity, but if you are a general partner or an S corporation shareholder reporting your share of a partnership or an S corporation loss from a rental real estate activity, and you meet ALL THREE of the conditions listed in the instructions for line 23, you do not have to complete Form 6852. Instead, enter your al- lowable loss in Part II, column (b).

If you have passive activity income, com- plete Part II, column (b), for that activity. If you have nonpassive income or losses, complete Part II, columns (c) through (i), as appropriate.

If you are treating items on your tax return as deductions, you must enter them on your S corporation treated them on its return, you may have to file Form 6852. Notices of In- consistent Treatment or Amended Return.

Partnerships. If you have other partnership items from a passive activity, or income or loss from a publicly traded partnership, see the Sched- ule K-1 instructions before entering them on your return.

If you have other partnership items, such as depletion, from a nonpassive activity, show unrecouped partnership expenses in column (f) of Part II. Unrecouped ex- penses that are itemized deductions are en- tered on Schedule A. Report allowable interest expense paid or incurred from deb- t-financed acquisitions in Part II, or on Sched- ule A, depending on the type of expenditure to which the interest is allocated. See Pub. 533 for details.

If you claimed a credit for Federal tax on gasoline or other fuels on your 1991 Form 1040 (based on information received from the State or county), whichever applies, the amount of the credit claimed in 1991.

Part or all of your share of partnership income may be considered net earnings from self-employment that must be reported on Schedule SE (Form 1040). Enter the amount on Schedule K-1 (Form 1065), line 15a, on Schedule SE, after you reduce this amount by any allowable expenses attribut- able to that income.

If you have losses or deductions from a prior year that you did not deduct and the amounts are now deductible, do not combine the prior year amounts with any current year amounts to arrive at a net figure to report on Schedule E. Instead, report the prior year amounts and

the current year amounts on separate lines of Schedule E.

S Corporations. Your share of the net income is NOT subject to self-employment tax. Distributions of prior year accumulated dividends and profits of S corporations are earnings and are reported on Schedule B (Form 1040). For details, get Pub. 586, Tax Information on S Corpora- tions.

Interest expenses relating to the acquisition of shares in an S corporation may be fully deducted on Schedule E. For details, see Pub. 535.

As a shareholder in an S corporation, your share of the corporation's separate losses and deductions (combined income, losses, and deductions) is limited to the adjusted basis of your corporate stock and any debt the corporation owes you. Any loss or de- duction not allowed this year because of the basis limitation may be carried forward and deducted in a later year subject to the basis limitation for that year. If you are claiming a deduction for your return, a corporation of yours, you must report the corporation's adjusted basis of your corporate stock and of any debt the corporation owes you. See Pub. 569 for more information.

After applying the basis limitation, the de- ductible amount of your aggregate losses and deductions may be further reduced by the at-risk rules and the passive activity loss rules explained earlier.

If you have losses or deductions from a prior year that you could not deduct because of the basis or at-risk limitations, and the amounts are now deductible, do not com- bine the prior year amounts with any cur- rent year amounts to arrive at a net figure to report on Schedule E. Instead, report the prior year amounts and the current year amounts on separate lines of Schedule E.

Estates and Trusts. If you are a beneficiary of an estate or trust, use Part III to report your part of the income (even if not received) or loss (Form 1041) from the fiduciary. Do not attach that schedule to your return. Keep it for your records. Your copy of Schedule K-1 and its instructions will tell you where on your return to report the items from Schedule K-1.

If you have estimated taxes credited to you from a trust (Schedule K-1, line 13a), write "ES payment claimed" and the amount on the dotted line next to line 36. Do not include this amount in the total on line 36. Instead, enter the amount on Form 1040, line 55.

A U.S. person who transferred property to a foreign trust may have to include in income the income received by the trust as a result of the transferred property if, during 1992, the trust had a U.S. beneficiary for more than 10% of the trust's income. See the Trusts and Estates Section of the Internal Revenue Manual.

If you have income or gains credited to you from a trust (Schedule K-1, line 13a), write "ES payment claimed" and the amount on the dotted line next to line 36. Do not include this amount in the total on line 36. Instead, enter the amount on Form 1040, line 55.

A U.S. person who transferred property to a foreign trust may have to include in income the income received by the trust as a result of the transferred property if, during 1992, the trust had a U.S. beneficiary for more than 10% of the trust's income. See the Trusts and Estates Section of the Internal Revenue Manual.

If you have income or gains credited to you from a trust (Schedule K-1, line 13a), write "ES payment claimed" and the amount on the dotted line next to line 36. Do not include this amount in the total on line 36. Instead, enter the amount on Form 1040, line 55.

A U.S. person who transferred property to a foreign trust may have to include in income the income received by the trust as a result of the transferred property if, during 1992, the trust had a U.S. beneficiary for more than 10% of the trust's income. See the Trusts and Estates Section of the Internal Revenue Manual.

Part IV. Income or Loss From REMICs

If you are the holder of a residual interest in a Real Estate Mortgage Investment Conduc- tor (REMIC), use Part IV to report your total

share of the REMIC's taxable income or loss for each quarter included in your tax year. You should receive Schedule G (Form 1065) and instructions from the REMIC for each quarter. Do not attach the schedule(s) to your return. Keep them for your records.

REMIC income or loss reported on Sched- ule E is not income or loss from a passiv- ity activity.

Note: If you are the holder of a regular inter- est in a REMIC, do not use Schedule E to report the income you received. Instead, report it on Form 1040, line 6d.

If you are the holder of a residual interest in a REMIC, you must report the income on your return. Use the same format as in Part IV. Enter the totals of columns (d) and (e) on line 38 of Schedule E. If you also complete Part I on more than one Schedule E, use the same Schedule E on which you entered the combined totals in Part I.

If you are treating REMIC items on your tax return differently from the way the REMIC reported them on its return, you may have to file Form 6062.

Column (e). Report the total of the amount shown on Schedule(s) Q, line 2c, in Part I, column (c). This is the smallest amount c shown on Form 1040, line 37, for 1992. If the amount on Form 1040, line 37, for 1992 is the smallest amount, you would show on Form 1040, line 37, the smaller than the total reported in column (c) on Form 1040, line 37. Write "Sch. Q" next to line 37 on Form 1040.

Caution: Do not include the amount show- ing in column (c) in the total on line 38 of Sched- ule E.

Column (e). Report the total of the amount shown on Schedule(s) Q, line 2c, in Part I, column (c). This is the smallest amount c shown on Form 1040, line 37, for 1992. If the amount on Form 1040, line 37, for 1992 is the smallest amount, you would show on Form 1040, line 37, the smaller than the total reported in column (c) on Form 1040, line 37. Write "Sch. Q" next to line 37 on Form 1040.

Part V. Summary

Line 40

Include any nondeductible profit tax credit or refund received in 1992 in the total on line 40. Do not deduct the tax withheld on Schedule E if an earlier year and received a tax benefit to it on your tax return. On the dotted line next to this total, write "OWPT" and show the amount.

Line 41

Enter on line 41 your total shares of gross income or loss from the fishery, Form 4835, line 7; Schedule K-1 (Form 1065), line 15b; Schedule K-1 (Form 1120S), line 23; and Schedule K-1 (Form 1041), line 13.

You will not be charged a penalty for an overpayment of estimated tax if you meet the following tests:

- 1. Your gross farming or fishing income to 1991 or 1992 is at least two-thirds of your gross income, and
- 2. You file your 1992 tax return and pay the tax due by March 1, 1993.

# Instructions for Schedule EIC, Earned Income Credit

Use Schedule EIC to figure the earned income credit. If you can take the credit, subtract it from the tax you owe. You can get a refund of the credit even if you don't owe any tax.  
Note: If you are eligible, you may be able to get advance earned income credit (AEIC) payments in 1993 by filing Form W-5 with your employer.  
Additional Information. Get Pub. 893, Earned Income Credit, for more details.

## Changes To Note

o **Basic Credit.** This credit can be as much as \$1,324 for a qualifying child. For two qualifying children, it can be as much as \$1,364. This is the maximum amount of this credit even if you had more than two qualifying children.  
o **Health Insurance Credit.** This credit can be as much as \$451. If you paid for health insurance that covered a qualifying child, you may be able to take this credit. If you itemize deductions on Schedule A or you were self-employed, see Special Rules below.  
o **Extra Credit for Child Born in 1992.** If you have a qualifying child born in 1992, you may also be able to take this credit. It can be as much as \$376. This is the maximum amount of this credit for 1992 for an example child born in 1992 for whom you paid someone to care for your child born in 1992 so you could work, see Special Rules below.

## Part I. General Information

### Who Can Take the Credit

You can take the earned income credit if you meet all of the following requirements:  
1. You, or the child, are a U.S. citizen or resident alien.  
2. You are not a qualifying child of another person.  
3. You are not a qualifying child of another person.  
4. You don't have the Form 2556, Foreign Earned Income Exclusion, or Form 2555-EZ, Foreign Earned Income Exclusion.  
5. You meet all of the above requirements.  
6. You are not a qualifying child of another person.  
7. You don't have the Form 2556, Foreign Earned Income Exclusion, or Form 2555-EZ, Foreign Earned Income Exclusion.  
8. You meet all of the above requirements.

### Qualifying Child

A child must meet one condition from each of the three boxes in Part I of Schedule EIC to be a qualifying child. See instructions for the child was married, special rules apply.  
o **See Schedule EIC on page 1040.**  
o **Example.** You are divorced and have a 7-year-old son. Although you had custody of your son, he is claimed as a dependent on his other parent's 1992 tax return. Your son is your qualifying child because he meets one condition from each box in Part I of Schedule EIC. Your son is not a qualifying child of his other parent because he did not meet the other parent for more than 6 months.  
The following explains some of the terms used in Part I of Schedule EIC:  
o **A foster child** is any child you cared for as your own child. For example, if you cared for your niece as your own child, she is considered your foster child.  
o **A child placed with you** by an authorized placement agency for legal adoption is an adopted child even if the adoption isn't final.  
o **A grandchild** is any descendant of your son, daughter, or adopted child. For example, a grandchild includes your grand-grandchild, great-grand-grandchild, etc.  
To find out if your child qualifies as a dependent, see the instructions for line 1, column (c), on the next page.  
To find out who is considered permanent, see the instructions for line 1, column (d), on the next page.

### Taxable Earned Income

This is usually the total of the amount reported on Form 1040, line 7, plus your earnings from self-employment. See instructions for line 6 on the next page to figure your earnings from self-employment. But if you received a taxable scholarship or fellowship grant that wasn't reported on a W-2 form, see the instructions for line 4 on the next page.

### Nontransferable Earned Income

Certain earned income is not taxable, but it must be included on Schedule EIC to see if you can take the earned income credit. It is also used to figure the amount of your credit. It includes anything of value (money, goods, or services) that you received from your employer for work you performed. Some examples of nontransferable earned income are:  
o Basic quarters and subsistence allowances and the value of in-kind quarters and subsistence received from the U.S. military.  
o This amount may be shown on your last Leave and Earnings Statement for 1992. If you don't have a Leave and Earnings Statement, contact your legal assistance office or unit tax advisor.  
o Combat zones excluded pay. If you served in Operation Desert Storm, contact your legal assistance office or unit tax advisor to find out the amount of combat zone excluded pay you received in 1992.

o Housing allowance or credit value of a for-cause pay raise. Members. But if you can file Schedule SE, see instructions for line 2 of Schedule SE on page EC-1.  
o Meals and lodging provided for the convenience of your employer.  
o Voluntary salary reductions. If you choose to have your employer contribute part of your 401(k) plan or the Federal Thrift Savings Plan (FICA) plan or the Federal Thrift Savings Plan) instead of having it paid to you, the "Deferred Compensation" box in box 6 of your W-2 form should be checked. The amount deferred should be shown in box 17 of your W-2 form.  
o Excludes employer-provided dependent care benefits from Form 2441, line 25.  
o Voluntary salary reductions, such as under a cost-sharing plan, unless they are included in box 10 of your W-2 form(s). For details, see Pub. 598.

## Part II. Information About Your Two Youngest Qualifying Children

If you had a qualifying child, fill in columns (a) through (g) on line 1. If you had more than two qualifying children, you need to list only two on this page.

### Line 1, Column (a)

Enter each qualifying child's name. If you had more than two qualifying children, list only the two youngest children.  
o If you had a qualifying child born in 1992, list that child even if you chose to claim the credit or exclusion for child care expenses for this child on Form 2441.  
o If your child was born before 1974 but was under age 24 at the end of 1992 and a student, put a checkmark in column (c).  
o Your child was a student if he or she:  
1. Was enrolled as a full-time student at a school during any 5 months of 1992, or  
2. Took a full-time, on-term training course during any 5 months of 1992. The course must be given by a school or a state, county, or city government agency.  
3. A school records, technical, trade, and mechanical school, it includes instruction in the-job training courses or correspondence schools.

### Line 1, Column (b)

Enter the total amount you paid in 1992 for health insurance that covered at least one of your qualifying children over the insurance covered you and other members of your family.  
o **Example 1.** You had health insurance at work that covered you, your spouse, and your qualifying child. You paid part of the health insurance for the child for 1992. Your pay statements for 1992 show that you paid a total of \$500 for the health insurance. You should enter \$500 on line 3.  
o **Example 2.** You paid \$700 for health insurance in 1992. The insurance covered you, your spouse, and your qualifying child for the last 6 months. The total amount you paid for health insurance for the last 6 months of 1992 was \$350. You should enter \$350 on line 3.  
Do not include on line 3:  
1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and  
2. A doctor determines the condition has lasted or can be expected to last continuously for at least a year or can lead to death.

### Line 1, Column (c)

Enter the total amount you paid in 1992 for health insurance that covered at least one of your qualifying children over the insurance covered you and other members of your family.  
o **Example 1.** You had health insurance at work that covered you, your spouse, and your qualifying child. You paid part of the health insurance for the child for 1992. Your pay statements for 1992 show that you paid a total of \$500 for the health insurance. You should enter \$500 on line 3.  
o **Example 2.** You paid \$700 for health insurance in 1992. The insurance covered you, your spouse, and your qualifying child for the last 6 months. The total amount you paid for health insurance for the last 6 months of 1992 was \$350. You should enter \$350 on line 3.  
Do not include on line 3:  
1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and  
2. A doctor determines the condition has lasted or can be expected to last continuously for at least a year or can lead to death.

### Line 1, Column (d)

If your child was born before 1974 and was permanently and totally disabled during any part of 1992, put a checkmark in column (d).  
o A person is permanently and totally disabled if both of the following apply:  
1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and  
2. A doctor determines the condition has lasted or can be expected to last continuously for at least a year or can lead to death.

### Line 1, Column (e)

If your child was born before 1974, you must enter his or her social security number in column (e). If your child doesn't have a social security number, you should enter "00-00-0000" in column (e). If you are filing Form 99-5 with your local Social Security Administration (SSA) office, it usually takes about 2 weeks to get a social security number.  
o If your child doesn't have a number by the time you can ready to file, you should enter "00-00-0000" in column (e). If the SSA gave you a receipt, attach a copy of it to your return.

### Line 1, Column (g)

Enter the number of months your child lived with you during your home in the United States during 1992. Do not enter more than 12 months. If your child lived with you for school or vacation at any time lived with you at home, if the child lived with you for more than 6 but less than 7 months, enter "7" in this column.  
o If the Exception on this page applies to your child, enter "12" in this column.

## Part III. Other Information

Fill in this part only if you want the IRS to figure the earned income credit for you.  
**Line 2**  
If you received any earned income that is not taxable, enter the total of that income on line 2. List the type and amount of the income on the dotted lines next to line 2. If you need to list more than one type of income, Non-transferable Earned Income on this page.  
**Line 3**  
Enter the total amount you paid in 1992 for health insurance that covered at least one of your qualifying children over the insurance covered you and other members of your family.  
o **Example 1.** You had health insurance at work that covered you, your spouse, and your qualifying child. You paid part of the health insurance for the child for 1992. Your pay statements for 1992 show that you paid a total of \$500 for the health insurance. You should enter \$500 on line 3.  
o **Example 2.** You paid \$700 for health insurance in 1992. The insurance covered you, your spouse, and your qualifying child for the last 6 months. The total amount you paid for health insurance for the last 6 months of 1992 was \$350. You should enter \$350 on line 3.  
Do not include on line 3:  
1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and  
2. A doctor determines the condition has lasted or can be expected to last continuously for at least a year or can lead to death.

TABLE A—Basic Credit

To find your basic credit: First, read down the "At least" — But less than" columns and find the line that includes the amount you entered on line 7 or line 9 of Schedule EIC. Next, read across to the column that includes the number of qualifying children you listed on Schedule EIC. Then, enter the credit from that column on Schedule EIC, line 8 or line 10, whichever applies.

Table with columns for 'At least' and 'But less than' amounts, and rows for 'One child' and 'Two children' categories. The table provides credit values for various income levels and child counts.

TABLE A (This table continues on next page.)

Lines 17-19

You can take this extra credit ONLY if: You listed in Part II of Schedule EIC a child born in 1992, AND You did not take the credit for child care expenses or the exclusion of employer-provided dependent care benefits on Form 2441 for the same child. If you had more than one qualifying child born in 1992 (for example, twins), the amount of this credit does not change.

Line 20

Add lines 11, 16, and 19. Enter the total on line 20 and on Form 1040, line 56. But if you owe the alternative minimum tax (Form 1040, line 48), first subtract that tax from the amount on line 20 of Schedule EIC. Next, enter the result (if more than zero) on Form 1040, line 56. Then, replace the amount on Schedule EIC, line 20, with the amount entered on Form 1040, line 56.

Worksheet for Line 6 (keep for your records)

Worksheet with numbered sections 1 through 4 for calculating the amount for Line 6. Section 1 asks for the amount from Schedule SE, Section A, line 3, or Section B, line 3. Section 2 asks for the amount from Schedule SE, Section B, line 4b. Section 3 asks for the amount from Form 1040, line 25. Section 4 asks for the amount from line 1c.

Line 4

If the total on Form 1040, line 7, includes an amount for a taxable scholarship or fellowships, enter the type and amount of the scholarship or fellowship on line 4. Also, enter the result on line 4 of Schedule EIC. Also, enter "SCH" and the amount you subtracted on the dotted line next to line 4.

Line 5

If you received any earned income that was not taxable, enter the total of that income on line 5. List the type and amount of the income on the dotted lines next to line 5. See Non-taxable Earned Income on page EIC-2.

Line 6

Enter the amount, if any, from Schedule SE, Section B, line 4b. Enter the amount, if any, from Schedule SE, Section A, line 3, or Section B, line 3. Add lines 1a and 1b. Enter the amount from Form 1040, line 25. Subtract line 1d from line 1c. If you are not filing Schedule SE because your net earnings from self-employment were less than \$400 or you had a net loss, enter the amount from line 1c.

Line 8-11

The amount of the basic credit depends on whether you listed one qualifying child or two qualifying children in Part II of Schedule EIC. If you listed more than two qualifying children, you must enter only two to get the maximum basic credit. If you listed a qualifying child who was born in 1992, you can use that child to figure your basic credit even if you are also using that child to take the extra credit for a child born in 1992.

Lines 12-16

If you paid for health insurance in 1992 and the insurance covered at least one of your qualifying children, you can also take the health insurance credit. Line 13. Enter the total amount you paid in 1992 for health insurance even if the insur-

Line 7

Any amount paid, reimbursed, or subsidized by Federal, state, or local governments or their subsidiary agencies or offices unless you must include that amount in your income.

Line 8

Any amount paid, reimbursed, or subsidized by Federal, state, or local governments or their subsidiary agencies or offices unless you must include that amount in your income.

Line 9

Any amount paid, reimbursed, or subsidized by Federal, state, or local governments or their subsidiary agencies or offices unless you must include that amount in your income.

Line 10

Any amount paid, reimbursed, or subsidized by Federal, state, or local governments or their subsidiary agencies or offices unless you must include that amount in your income.

Line 11

Any amount paid, reimbursed, or subsidized by Federal, state, or local governments or their subsidiary agencies or offices unless you must include that amount in your income.

1992 Earned Income Credit TABLE A—Basic Credit Continued

If the amount on Schedule EIC, line 7 or 8, is—	And your head-of-household or spouse's earned income is—		If the amount on Schedule EIC, line 7 or 8, is—		And your head-of-household or spouse's earned income is—		If the amount on Schedule EIC, line 7 or 8, is—		And your head-of-household or spouse's earned income is—			
	At least	But less than	At least	But less than	At least	But less than	At least	But less than	At least	But less than		
18,400	18,400	18,400	825	825	18,100	18,100	825	825	18,100	18,100	825	825
18,400	18,400	18,400	825	825	18,100	18,100	825	825	18,100	18,100	825	825
18,400	18,400	18,400	825	825	18,100	18,100	825	825	18,100	18,100	825	825
18,400	18,400	18,400	825	825	18,100	18,100	825	825	18,100	18,100	825	825
18,400	18,400	18,400	825	825	18,100	18,100	825	825	18,100	18,100	825	825
18,400	18,400	18,400	825	825	18,100	18,100	825	825	18,100	18,100	825	825
18,400	18,400	18,400	825	825	18,100	18,100	825	825	18,100	18,100	825	825
18,400	18,400	18,400	825	825	18,100	18,100	825	825	18,100	18,100	825	825
18,400	18,400	18,400	825	825	18,100	18,100	825	825	18,100	18,100	825	825
18,400	18,400	18,400	825	825	18,100	18,100	825	825	18,100	18,100	825	825

TABLE A

825, 875 or more—You may not use the credit.

1992 Earned Income Credit TABLE B—Health Insurance Credit

If the amount on Schedule EIC, line 7 or 8, is—	Your health insurance credit is—		If the amount on Schedule EIC, line 7 or 8, is—		Your health insurance credit is—		If the amount on Schedule EIC, line 7 or 8, is—		Your health insurance credit is—	
	At least	But less than	At least	But less than	At least	But less than	At least	But less than	At least	But less than
\$1	\$0	\$2	\$3,000	\$3,000	\$250	\$250	\$1,000	\$1,000	\$250	\$250
\$1	\$0	\$2	\$3,000	\$3,000	\$250	\$250	\$1,000	\$1,000	\$250	\$250
\$1	\$0	\$2	\$3,000	\$3,000	\$250	\$250	\$1,000	\$1,000	\$250	\$250
\$1	\$0	\$2	\$3,000	\$3,000	\$250	\$250	\$1,000	\$1,000	\$250	\$250
\$1	\$0	\$2	\$3,000	\$3,000	\$250	\$250	\$1,000	\$1,000	\$250	\$250
\$1	\$0	\$2	\$3,000	\$3,000	\$250	\$250	\$1,000	\$1,000	\$250	\$250
\$1	\$0	\$2	\$3,000	\$3,000	\$250	\$250	\$1,000	\$1,000	\$250	\$250
\$1	\$0	\$2	\$3,000	\$3,000	\$250	\$250	\$1,000	\$1,000	\$250	\$250
\$1	\$0	\$2	\$3,000	\$3,000	\$250	\$250	\$1,000	\$1,000	\$250	\$250
\$1	\$0	\$2	\$3,000	\$3,000	\$250	\$250	\$1,000	\$1,000	\$250	\$250
\$1	\$0	\$2	\$3,000	\$3,000	\$250	\$250	\$1,000	\$1,000	\$250	\$250
\$1	\$0	\$2	\$3,000	\$3,000	\$250	\$250	\$1,000	\$1,000	\$250	\$250
\$1	\$0	\$2	\$3,000	\$3,000	\$250	\$250	\$1,000	\$1,000	\$250	\$250
\$1	\$0	\$2	\$3,000	\$3,000	\$250	\$250	\$1,000	\$1,000	\$250	\$250
\$1	\$0	\$2	\$3,000	\$3,000	\$250	\$250	\$1,000	\$1,000	\$250	\$250
\$1	\$0	\$2	\$3,000	\$3,000	\$250	\$250	\$1,000	\$1,000	\$250	\$250

TABLE B

825, 875 or more—You may not use the credit.





See the instructions for Form 9622, Passive Activity Loss Limitations.  
**Lines 1 and 2**  
 On line 1, show amounts received from sales of livestock and other items bought for resale. On line 2, show the cost of other items of the livestock and other items you actually sold.

**Line 4**  
 Show amounts received from sales of live-stock, produce, grains, and other products you raised.

**Lines 5a and 5b**  
 If you received distributions from a cooperative in 1992, you should receive Form 1099-PA. On line 5a, show your total distributive share. On line 5b, show your share of patronage dividends, nonpatronage dividends, per-unit retain allocations, and redemption of nonqualified notices and per-unit retain allocations.

**Part I. Farm Income—Cash Method**  
 In Part I, show income received for items raised through (1) custom hire of machinery and cash sales of crops, livestock, and other property received for these items.  
 Income is constructively received when it is credited to your account or set aside for you to use.  
 If you ran the farm yourself and received amounts based on farm production or crop shares, report these amounts as income on line 4.  
**Sales of Livestock Because of Drought**  
 If you sold livestock because of a drought, you can count the income from the sale in the year after the drought, instead of the year of the sale. You can do this if all of the following apply:  
 o Your main business is farming.  
 o You can show that you sold the livestock only because of the drought.  
 o Your area qualified for Federal aid.

**Information Returns**  
 If you received information returns (Forms 1099 or CCC-182) showing amounts paid to you, first determine if the amounts are to be reported as income. Then, use the following chart to determine if the amounts are to be reported on Schedule F, include the Form 1099 or CCC-182 amounts with any other income reported on that line.

Information return	Where to report
Form 1099-PATR	Line 5a
Form 1099-A	Line 7b
Form 1099-MISC (for crop insurance)	Line 6a
Forms 1099-G or CCC-182 (for disaster payments)	Line 6b
Forms 1099-G or CCC-182 (for other agricultural program payments)	Line 6a

You may also receive Form 1099-BLSC for other types of income. In this case, report it on whichever line best describes the income. For example, if you received a Form 1099-MISC for custom farming work, include this amount on line 9. \*Custom hire (machine work) income.

**Lines 6a and 6b**  
 Enter on line 6a the TOTAL of the following amounts. These are government payments you received, usually reported to you on Form 1099-G. You may also receive Form CCC-182 from the Department of Agriculture showing the amounts and types of payments made to you.  
 o Price support payments.  
 o Diversion support payments.  
 o Cost-share payments (light drafts).  
 o Payments in the form of materials (such as fertilizer or lime) or services (such as grading or building dams).  
 o Face value of commodity credit certificates (often called "generic" or "PIK" certificates).  
 On line 6b, report only the taxable amount. For example, if you qualify to exclude payments received under certain cost-sharing conservation programs (see Pub. 225), do not include these payments on line 6b.

**Lines 7a through 7c**  
**Commodity Credit Corporation (CCC) Loan Guaranty**  
 Report the CCC loan proceeds as income. However, if you receive a CCC loan, you may elect to report the loan proceeds as income in the year you

**Lines 10**  
 Use this line to report income not shown on lines 1 through 9. For example, include the following income items on line 10:  
 o Bargaining income.  
 o Income from discharge of indebtedness. Generally, if a debt is canceled or forgiven, you must include the canceled amount in income. However, certain solvent farmers may exclude from income discharged qualified farm indebtedness. For information on whether you may include in income any discharge of indebtedness, see Pub. 225.  
 o State gasoline or fuel tax refund you got in 1992.  
 o The amount of credit for Federal tax paid on fuels claimed on your 1991 Form 1040.  
 o The amount of credit for Federal tax paid on a fuel that was claimed on Form 6478.  
 Report the gain or loss on the sale of commodity futures contracts on this line if the contracts were made to protect your farm price changes. These are a form of business hedging. If you had a loss in a commodity futures contract, enter it in parentheses.

**Part II. Farm Expenses**  
**Do not deduct:**  
 o Personal or living expenses (such as taxes, insurance, or repairs on your home) that do not produce farm income.  
 o Expenses of raising anything you or your family used.  
 o The value of animals you raised that died.  
 o Personal losses.  
 If you were repaid for any part of an expense, you must subtract the amount you were repaid from the deduction.  
**Capitalizing Costs of Property.** If you produced real or tangible personal property or acquired property for resale, certain expenses must be included in inventory costs or capitalized. These expenses include the direct costs of the property and the share of any indirect costs allocable to that property. However, these rules generally do not apply to:  
 1. Expenses of raising animals.  
 2. Expenses of producing any plant that has a preproductive period of 2 years or less, or  
 3. Expenses of repairing certain crops if they were lost or damaged by reason of fire, theft, disease, disease, drought, frost, or casualty.

**Line 11**  
 Do not deduct the cost of raising livestock or other animals that are raised for resale or for other purposes. For an exception to this rule, see Pub. 225.  
**Line 12**  
 You can deduct the actual cost of raising your crop or truck, or less the standard mileage rate. You must use actual costs if you did not own the vehicle or if you used more than one vehicle simultaneously in your business (such as in fleet operations).  
 If you deduct actual costs, include on line 12 the business portion of expenses for gas, oil, repairs, insurance, tires, license plates, etc. Show depreciation on line 16 and report or base payments on line 26a.  
 If you want to take the standard mileage rate, multiply the number of business miles by 28 cents a mile. Add to this amount your depreciation on the vehicle. Report this amount on line 12.  
 If you claim any car or truck expenses (such as the standard mileage rate), you must provide the information required by Part V of Form 4562 and attach Form 4562 to your return.  
 For more details, get Pub. 917, Business Use of a Car.

**Line 14**  
 Amounts you spent to conserve soil or water, or to prevent erosion of your land can be deducted only if the expenses are consistent with a conservation plan approved by the Soil Conservation Service (SCS) of the Department of Agriculture. The plan for the area in which your land is located must be approved by the SCS. The expenses must be consistent with a plan of a comparable state agency. You must attach Form CCC-5, Soil and Water Conservation Plan Certification, to your return if you claim this deduction.  
 Do not deduct expenses you pay or incur to drain or fill wetlands or to prepare land for center pivot irrigation systems.  
 The amount you deduct may not exceed 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your limit exceeds the amount on line 14, Form 8845 to your return for each taxpayer year you claim the deduction.

**Line 15**  
 Enter amounts paid for custom hire or machine work (the machine operator furnished the equipment). Do not include amounts paid for repair or lease of equipment that you operated yourself; report these amounts on the 26a.  
**Line 16**  
 You can deduct depreciation of buildings, improvements, cars and trucks, machinery, and other farm equipment of a permanent nature.  
 Do not deduct depreciation on your home, furniture, or other personal items, land, livestock you bought or raised for resale, or other property in your inventory.

**Line 17**  
 Do not deduct expenses you pay or incur to drain or fill wetlands or to prepare land for center pivot irrigation systems.  
 The amount you deduct may not exceed 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your limit exceeds the amount on line 15, Form 8845 to your return for each taxpayer year you claim the deduction.

**Line 18**  
 Do not deduct expenses you pay or incur to drain or fill wetlands or to prepare land for center pivot irrigation systems.  
 The amount you deduct may not exceed 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your limit exceeds the amount on line 15, Form 8845 to your return for each taxpayer year you claim the deduction.

**Line 19**  
 Do not deduct expenses you pay or incur to drain or fill wetlands or to prepare land for center pivot irrigation systems.  
 The amount you deduct may not exceed 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your limit exceeds the amount on line 15, Form 8845 to your return for each taxpayer year you claim the deduction.

**Line 20**  
 Do not deduct expenses you pay or incur to drain or fill wetlands or to prepare land for center pivot irrigation systems.  
 The amount you deduct may not exceed 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your limit exceeds the amount on line 15, Form 8845 to your return for each taxpayer year you claim the deduction.

**Line 21**  
 Do not deduct expenses you pay or incur to drain or fill wetlands or to prepare land for center pivot irrigation systems.  
 The amount you deduct may not exceed 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your limit exceeds the amount on line 15, Form 8845 to your return for each taxpayer year you claim the deduction.

**Line 22**  
 Do not deduct expenses you pay or incur to drain or fill wetlands or to prepare land for center pivot irrigation systems.  
 The amount you deduct may not exceed 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your limit exceeds the amount on line 15, Form 8845 to your return for each taxpayer year you claim the deduction.

**Line 23**  
 Do not deduct expenses you pay or incur to drain or fill wetlands or to prepare land for center pivot irrigation systems.  
 The amount you deduct may not exceed 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your limit exceeds the amount on line 15, Form 8845 to your return for each taxpayer year you claim the deduction.

**Line 24**  
 Do not deduct expenses you pay or incur to drain or fill wetlands or to prepare land for center pivot irrigation systems.  
 The amount you deduct may not exceed 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your limit exceeds the amount on line 15, Form 8845 to your return for each taxpayer year you claim the deduction.

**Line 25**  
 Do not deduct expenses you pay or incur to drain or fill wetlands or to prepare land for center pivot irrigation systems.  
 The amount you deduct may not exceed 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your limit exceeds the amount on line 15, Form 8845 to your return for each taxpayer year you claim the deduction.

**Line 12**  
 You can deduct the actual cost of raising your crop or truck, or less the standard mileage rate. You must use actual costs if you did not own the vehicle or if you used more than one vehicle simultaneously in your business (such as in fleet operations).  
 If you deduct actual costs, include on line 12 the business portion of expenses for gas, oil, repairs, insurance, tires, license plates, etc. Show depreciation on line 16 and report or base payments on line 26a.  
 If you want to take the standard mileage rate, multiply the number of business miles by 28 cents a mile. Add to this amount your depreciation on the vehicle. Report this amount on line 12.  
 If you claim any car or truck expenses (such as the standard mileage rate), you must provide the information required by Part V of Form 4562 and attach Form 4562 to your return.  
 For more details, get Pub. 917, Business Use of a Car.

**Line 14**  
 Amounts you spent to conserve soil or water, or to prevent erosion of your land can be deducted only if the expenses are consistent with a conservation plan approved by the Soil Conservation Service (SCS) of the Department of Agriculture. The plan for the area in which your land is located must be approved by the SCS. The expenses must be consistent with a plan of a comparable state agency. You must attach Form CCC-5, Soil and Water Conservation Plan Certification, to your return if you claim this deduction.  
 Do not deduct expenses you pay or incur to drain or fill wetlands or to prepare land for center pivot irrigation systems.  
 The amount you deduct may not exceed 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your limit exceeds the amount on line 14, Form 8845 to your return for each taxpayer year you claim the deduction.

**Line 15**  
 Enter amounts paid for custom hire or machine work (the machine operator furnished the equipment). Do not include amounts paid for repair or lease of equipment that you operated yourself; report these amounts on the 26a.  
**Line 16**  
 You can deduct depreciation of buildings, improvements, cars and trucks, machinery, and other farm equipment of a permanent nature.  
 Do not deduct depreciation on your home, furniture, or other personal items, land, livestock you bought or raised for resale, or other property in your inventory.

**Line 17**  
 Do not deduct expenses you pay or incur to drain or fill wetlands or to prepare land for center pivot irrigation systems.  
 The amount you deduct may not exceed 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your limit exceeds the amount on line 15, Form 8845 to your return for each taxpayer year you claim the deduction.

**Line 18**  
 Do not deduct expenses you pay or incur to drain or fill wetlands or to prepare land for center pivot irrigation systems.  
 The amount you deduct may not exceed 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your limit exceeds the amount on line 15, Form 8845 to your return for each taxpayer year you claim the deduction.

**Line 19**  
 Do not deduct expenses you pay or incur to drain or fill wetlands or to prepare land for center pivot irrigation systems.  
 The amount you deduct may not exceed 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your limit exceeds the amount on line 15, Form 8845 to your return for each taxpayer year you claim the deduction.

**Line 20**  
 Do not deduct expenses you pay or incur to drain or fill wetlands or to prepare land for center pivot irrigation systems.  
 The amount you deduct may not exceed 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your limit exceeds the amount on line 15, Form 8845 to your return for each taxpayer year you claim the deduction.

**Line 21**  
 Do not deduct expenses you pay or incur to drain or fill wetlands or to prepare land for center pivot irrigation systems.  
 The amount you deduct may not exceed 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your limit exceeds the amount on line 15, Form 8845 to your return for each taxpayer year you claim the deduction.

**Line 22**  
 Do not deduct expenses you pay or incur to drain or fill wetlands or to prepare land for center pivot irrigation systems.  
 The amount you deduct may not exceed 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your limit exceeds the amount on line 15, Form 8845 to your return for each taxpayer year you claim the deduction.

**Line 23**  
 Do not deduct expenses you pay or incur to drain or fill wetlands or to prepare land for center pivot irrigation systems.  
 The amount you deduct may not exceed 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your limit exceeds the amount on line 15, Form 8845 to your return for each taxpayer year you claim the deduction.

**Line 24**  
 Do not deduct expenses you pay or incur to drain or fill wetlands or to prepare land for center pivot irrigation systems.  
 The amount you deduct may not exceed 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your limit exceeds the amount on line 15, Form 8845 to your return for each taxpayer year you claim the deduction.

**Line 25**  
 Do not deduct expenses you pay or incur to drain or fill wetlands or to prepare land for center pivot irrigation systems.  
 The amount you deduct may not exceed 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your limit exceeds the amount on line 15, Form 8845 to your return for each taxpayer year you claim the deduction.

**Line 26**  
 Do not deduct expenses you pay or incur to drain or fill wetlands or to prepare land for center pivot irrigation systems.  
 The amount you deduct may not exceed 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your limit exceeds the amount on line 15, Form 8845 to your return for each taxpayer year you claim the deduction.

**Line 27**  
 Do not deduct expenses you pay or incur to drain or fill wetlands or to prepare land for center pivot irrigation systems.  
 The amount you deduct may not exceed 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your limit exceeds the amount on line 15, Form 8845 to your return for each taxpayer year you claim the deduction.

**Line 28**  
 Do not deduct expenses you pay or incur to drain or fill wetlands or to prepare land for center pivot irrigation systems.  
 The amount you deduct may not exceed 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your limit exceeds the amount on line 15, Form 8845 to your return for each taxpayer year you claim the deduction.

**Line 29**  
 Do not deduct expenses you pay or incur to drain or fill wetlands or to prepare land for center pivot irrigation systems.  
 The amount you deduct may not exceed 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your limit exceeds the amount on line 15, Form 8845 to your return for each taxpayer year you claim the deduction.

You may also choose under Internal Revenue Code section 179 to expense a portion of the cost of certain tangible property you bought in 1992 for use in your business.

For more details, including when you must complete and attach Form 4562, see the instructions for Schedule C (Form 1040), line 13, on page C-3.

**Line 17**

Deduct contributions to employee benefit programs that are not includable in a person's gross income for 1992. This includes group-term life insurance, and dependent care assistance programs.

Do not include on line 17 any contributions you made on your behalf as a self-employed person to an accident and health plan or group-term life insurance. You may be able to deduct on Form 1040, line 26, part of the amount you paid for health insurance on behalf of yourself, your spouse, and dependents, even if you do not itemize your deductions. See the Form 1040 instructions on page 50, for more details.

**Line 18**

Generally, you cannot currently deduct expenses for feed to be consumed by your livestock in a later tax year. See Prepaid Farming Expenses on page F-3.

**Line 20**

Do not include as freight paid the cost of transporting livestock purchased from a stockholder for resale. Instead, add these costs to the cost of the livestock, and deduct them when the livestock are sold.

**Line 22**

Deduct premiums paid for farm business insurance on line 22. Deduct on line 17 amounts paid for employee accident and health insurance.

Do not deduct amounts credited to a reserve for self-insurance or premiums paid for a policy that pays for your lost earnings due to sickness or disability.

**Lines 23a and 23b**

Interest Allocation Rules. The tax treatment of interest expense differs depending on its type. For example, home mortgage interest and investment interest are treated differently. "Interest allocation" rules require you to allocate (classify) your interest expense as it is deducted on your tax treatment. These rules could affect how much interest you are allowed to deduct on Schedule F.

Generally, you allocate interest expense by tracing how the proceeds of the loan are used. Get Pub. 535, Business Expenses, for details.

If you paid interest on a debt secured by your main home, and any of the proceeds from that debt were used in your farming business, see Pub. 535 to figure the amount that is deductible on Schedule F.

If you have a mortgage on real property used in your farming business (other than

your main home), enter on line 23a the interest you paid for 1992 to banks or other financial institutions for which you received a Form 1098, Mortgage Interest Statement.

Note: If the recipient was not a financial institution or you did not receive a Form 1098 from the recipient, report your mortgage interest on line 23b.

If you paid \$600 or more of interest on this mortgage, the recipient should send you a Form 1098 or similar statement showing the total interest received from you during 1992. The statement should also show the amount of interest you paid more than 60 days before the end of 1992. For more information, see Pub. 535 to find out if you can deduct the additional interest. If you can, enter the amount on line 23a. Attach a statement to your return explaining the difference and write "See attached" in the left margin next to line 23a.

If you and at least one other person (other than your spouse if you file a joint return) were liable for and paid interest on the mortgage and the other person's name appears on line 23b, attach a statement to your return showing the name and address of the person who received the Form 1098, in the left margin, next to line 23b, with "See attached."

On line 23b, enter the interest on other loans related to this farm. Do not deduct interest you prepaid in 1992 for later years; include only the part that applies to 1992.

**Line 27**

Enter amounts you paid for repairs and maintenance of farm buildings, machinery, and other equipment. This includes what you paid for books of short life or minimal cost, such as snows and shovels.

Do not deduct repairs or maintenance on your home.

**Line 31**

You may deduct the following taxes:

- Real estate and personal property taxes on farm business assets.
- Social security and Medicare taxes you paid to match what you are required to withhold from farm employees' wages and any Federal unemployment tax paid. To deduct one-half of your self-employment tax, see the instructions for Form 1040, line 23, on page 20.
- Federal highway use tax.
- Do not deduct:
  - Federal income taxes.
  - Estate and gift taxes.
  - Taxes assessed for improvements, such as paving and sewers.
  - Taxes on your home or personal use property.
  - State and local sales taxes on property purchased for use in your farm business. Instead, treat these taxes as part of the cost of the property.
  - Other taxes not related to the farm business.

**Line 32**

Enter amounts you paid for gas, electricity, water, etc., for business use on the farm. Do not include personal utilities.

You cannot deduct the base rate (including taxes) of the first telephone call for business. See the instructions for Schedule C (Form 1040), line 25, on page C-4.

**Lines 34a through 34f**

Include all ordinary and necessary farm expenses not deducted elsewhere on Schedule F, such as advertising, office supplies, etc.

Amortization. You can amortize qualifying pretest and retestation costs over an 84-month period. On line 34a, enter the total amortization costs over a period of at least 60 months. For more details, get Pub. 535. For amortization that begins in 1992, you must complete and attach Form 4562.

**Line 35**

Enter your deduction for contributions to employee benefit plans, profit-sharing, or annuity plans. If the plan included you as a self-employed person, see the instructions for Schedule C (Form 1040), line 19, on page C-4.

**Lines 26a and 26b**

If you rented or leased vehicles, machinery, or equipment, enter on line 26a the business portion of your rental fee. For more, you have to reduce your deduction by an inclusion amount. For details, see the instructions for Schedule C (Form 1040), line 20a, on page C-4.

Enter on line 26b amounts paid to rent or lease other property such as pasture or farm land.

use of your home, subject to limitations. Use the worksheet in Pub. 987, Business Use of Your Home, to figure your allowable deduction. Do not use Form 8829, Expenses for Business Use of Your Home.

Legal and Professional Fees. You can deduct on this line fees for attorney, accountant, or other professional services and the tax forms related to your farm business.

Taxes. You can deduct expenses for farm business travel and 80% of your business meals and entertainment. But there are exceptions and limitations. See the instructions for Schedule C (Form 1040), lines 24a through 24c, on page C-4.

Preproductive Period Expenses. Enter in parentheses on line 34f, preproductive period expenses that are capitalized. If you had preproductive period expenses in 1992 and you decided to capitalize them in 1993, you MUST process on line 34f and total "263A" in the space to the left of the total.

If you entered an amount in parentheses on line 34f because you have unproductive period expenses you are capitalizing, subtract the amount on line 34f from the total of lines 12 through 34a. Enter the result on line 35.

For more information, see Capitalizing Costs of Property on page F-3 and Pub. 225.

**Line 36**

If you have a loss, the amount of loss you can deduct this year may be limited. Go on to line 37 before entering your loss on line 36. If you answered "No" to Question E on Schedule F, also see the instructions for Form 8882. Enter the net profit or deductible loss here and on Form 1040, line 19, and Schedule SE, line 1 (or Form 1041, line 6). Partnerships should stop here and enter the profit or loss on this line and on Form 1065, line 5.

**Line 37**

At-Risk Rules. Generally, if you have (a) a loss from a farming activity, and (b) amounts in the activity for which you are not at risk, you will have to complete Form 6198, At-Risk Limitations, to figure your allowable loss.

The at-risk rules generally limit the amount of loss (including loss on the disposition of assets) you can claim to the amount you could actually lose in the activity.

Check box 37b if you have amounts for which you are not at risk in this activity, such as the following:

- Nonrecourse loans used to finance the activity.
- Loans guaranteed by a third party.
- Loans secured by your own property (other than property used in the activity). However, there is an exception for certain nonrecourse financing borrowed by you in connection with holding real property.
- Cash, property, or borrowed amounts used in the activity (or contributed to the activity, or used to acquire the activity) that are protected against loss by a guarantee, stop-loss agreement, or other similar ar-

angement (excluding casualty insurance and insurance against tort liability).

- Amounts borrowed for use in the activity from a person who has an interest in the activity, other than as a creditor, or who relates under Internal Revenue Code section 1361, to a partner (other than you) having an interest in the activity.

If all amounts are at risk in this business, check box 37b and enter your loss on line 36. But if you answered "No" to Question E, you may need to complete Form 6198 to figure your allowable loss to enter on line 36. See the instructions for Form 6198 for more details.

If you checked box 37b, get Form 6198 to determine the amount of your deductible loss and enter that amount on line 36. But if you answered "No" to Question E, your loss may be limited. See the instructions for Form 6198 to figure your allowable loss to enter on line 36. Be sure to attach Form 6198 to your return. If you checked box 37b and you fail to attach Form 6198, processing of your tax return may be delayed.

Any loss from this activity not allowed for 1992 because of the at-risk rules is treated as a deduction allocable to the activity in 1993.

For more details, get Pub. 925, Passive Activity and At-Risk Rules. Also see the instructions for Form 6198.

**Part III. Farm Income—Accrual Method**

If you use the accrual method, report farm income when you earn it, not when you receive it. Generally, you must use the accrual method. Get Pub. 538, Accounting Periods and Methods, for exceptions, inventory methods, how to change methods of accounting, and for rules that require certain costs to be capitalized or included in inventory.

**Line 38**

Enter the amount earned from the sale of livestock, products, grains, and other products you raised.

**Lines 39a through 41c**

See the instructions for lines 5a through 7c, on page F-2.

**Lines 43 and 44**

See the instructions for lines 9 and 10, beginning on page F-2.

# Instructions for Schedule SE, Self-Employment Tax

Use Schedule SE to figure the tax due on net earnings from self-employment. The Social Security Administration uses the information from Schedule SE to figure your benefits under the social security program. This tax applies no matter how old you are, and even if you are already getting social security or Medicare benefits. Additional information. Get Pub. 658, Self-Employment Tax, for more details.

## General Instructions

### A Change To Note

For 1992, the maximum amount of self-employment income subject to social security tax is \$55,500. The maximum amount subject to Medicare tax for 1992 is \$130,200.

### Who Must File Schedule SE

You must file Schedule SE if:

- You were self-employed, and your net earnings from self-employment from other than church employee income were \$400 or more (or \$108.28 or more—see Employment of Churches and Church Organizations on this page), AND
- You did not have wages (and tips) of \$130,200 or more that were subject to social security and Medicare tax (or railroad retirement tax).

### Who Can File Schedule SE

Even if you are not required to file Schedule SE, it may be to your benefit to file it and use either optional method in Section E. Note: Using the optional methods may give you a credit for the self-employment tax, but they may also increase your self-employment tax.

### How Can the Optional Methods Help You?

Social security coverage.—The optional methods may give you credit toward your social security coverage even though you have a loss or a small amount of income from self-employment.

Earned income credit.—Using the optional methods may qualify you to claim the earned income credit or give you a larger credit if using the optional methods are less than \$1,600. Figure the earned income credit with the optional methods.

Child and dependent care credit.—The optional methods will benefit you if you have a child and dependent care credit.—The optional methods may benefit you if you have a credit or give you a large credit for net SE earnings (determined without using the optional methods) are less than \$1,600. Figure this credit with and without using the optional methods to see if the optional methods will benefit you.

## Who Is Subject to Self-Employment Tax?

### Self-Employed Persons

You are subject to SE tax if you had net earnings from being self-employed. If you are in business for yourself, or you are a farmer, for example, you are self-employed. Your share of certain partnership income and guaranteed payments are also subject to SE tax (and Partnership Income on Form 1041).

### Employment of Churches and Church Organizations

If you had church employee income of \$108.28 or more, you may be subject to SE tax. Church employee income is wages you received as an employee (other than a minister or member of a religious order) from a church or qualified church-controlled organization that has a certificate in effect declaring exemption from employer social security and Medicare taxes. See the B at the top of Long Schedule SE.

### Ministers and Members of Religious Orders

Although salaries and other income you had from being a minister or member of a religious order are not included in church employee income, you may be subject to SE tax on other income from a church or other Short or Long Schedule SE. See the B at the top of Long Schedule SE.

### U.S. Citizens Employed by Foreign Governments or International Organizations

You are subject to SE tax if you are a U.S. citizen employed by a foreign government or an international organization under the provisions of the Optional Methods. The Optional Methods apply to U.S. citizens employed by the United States, Puerto Rico, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, or the Virgin Islands. Report income from this employment on Schedule SE (Section A or B), line 2. If you are employed elsewhere by a foreign government or an international organization, these earnings are not subject to SE tax.

### U.S. Citizens or Residents Living Outside the United States

If you are a self-employed U.S. citizen or resident living outside the United States, you are subject to SE tax on net earnings from self-employment.

Long Schedule SE, both can use one Schedule SE. One spouse should complete the front and the other the back. Includes the total profits or losses from all businesses on Form 1040, as appropriate. Enter the combined SE tax on Form 1040, line 47.

### Community Income

In most cases, if any of the income from a business (including farming) is community income, all of the income from that business is SE earnings of the spouse who came on the business. The facts in each case will determine if you and your spouse are partners in a partnership, see Partnership Income or Loss below.

If you and your spouse had community income and file separate returns, attach Schedule SE to the return of the spouse with the SE income. Also attach Schedule(s) C, C-EZ, or F.

Caution: Community income included on Schedule(s) C, C-EZ, or F must be divided for income tax purposes on the basis of the community property laws.

### Fiscal Year Filers

If your tax year is a fiscal year, use the tax rate and earnings base that apply at the time the fiscal year begins. Do not prorate the tax or earnings base for a fiscal year that overlaps the date of a rate or earnings base change.

## Specific Instructions

### Read the chart on page 1 of Schedule SE to see if you must use Section B, Long Schedule SE, or if you must use Section C, Short Schedule SE. For other sections, you need to know what to include as net earnings from self-employment. Read the instructions below to see what to include as net earnings and how to fill in lines 1 and 2 of either Short or Long Schedule SE. Enter all negative amounts in parentheses.

### Net Earnings From Self-Employment

### What Is Included in Net SE Earnings?

In most cases, net earnings include your net profit from a farm or nonfarm business. If you were a partner in a partnership, see the instructions below.

If you were a duly ordained minister who was an employee of a church and you are required to file that you were an unremunerated minister, your net earnings from self-employment on the combined net earnings from all your businesses. If you had a loss on one business, it reduces the income from other businesses. Figure the combined SE tax on one business. See the instructions for Schedule SE.

Share the net earnings of the business with SE tax. If you are a partner in a partnership, you have SE income. Each must file a separate Schedule SE. If you are a partner in a partnership, you may not reduce net earnings from self-employment.

Your net earnings by the foreign housing exclusion or deduction.

### Partnership Income or Loss

If you were a general or limited partner in a partnership, include on line 1 or line 2, whichever applies, the amount from line 15a of Schedule K-1 (Form 1065). If you were a general partner, reduce the amount before entering it on Schedule SE by any section 179 expense deduction claimed. Unreimbursed partnership expenses claimed, and other adjustments on or off gas properties. If you are a partner in a partnership, see the instructions for Schedule SE, attach an explanation.

If you were a general partner, the amount reported by the partnership on line 15a of Schedule K-1 should include your share of partnership income or loss subject to SE tax and any guaranteed payments the partnership made to you for services or for the use of capital. If you were a limited partner, the amount reported on line 15a of Schedule K-1 should include only guaranteed payments for services you actually rendered to or on behalf of the partnership.

Income or loss from a partnership reported simply in the partnership or group SE return should be reported on line 15a of Schedule SE for a general or limited partner. If you were married and both you and your spouse were partners in a partnership, each of you is subject to SE tax on your own share of the partnership income. Each of you must file a Schedule SE and report the partnership income or loss on Schedule E (Form 1040), Part II, for income tax purposes.

### Share Farming

You are considered self-employed if you produced crops or livestock on someone else's land for a share of the crops or livestock produced (or a share of the proceeds from the sale of them). This applies even if you had another person (an agent) doing the actual work or management for you. Report your net earnings for income tax purposes on Schedule SE. For details, see Internal Revenue Code section 1402(f).

### Other Income and Losses Included in Net Earnings From Self-Employment

Rental income from a farm, if, as landlord, you participated materially in the production or management of the production of farm products on the land. This income is farm earnings. To determine whether you participated materially in the management or production of the farm, see the instructions for the optional methods in Pub. 750.

### Income and Losses Not Included in Net Earnings From Self-Employment

- o Salaries, fees, etc., subject to social security or Medicare tax that you received for any services performed as a public official (except as a tax basis government employee (except as outlined earlier under Other Income and Losses included in Net Earnings From Self-Employment)) or as an employee or employee representative under the railroad retirement system.
- o Income you received as a retired partner under a written partnership plan that provides for lifetime periodic retirement payments.
- o Fees you received as a professional fiduciary. This may also apply to fees you got as a nonprofessional fiduciary if the fees relate to a business or profession in the operation of the estate's business or that you performed activities over a long period of time.
- o Gain or loss from section 1256 contracts or related property by an options or commodities dealer in the normal course of dealing in or trading section 1256 contracts.
- o Income and losses received by you for services as a director of a corporation.
- o Recapture amounts under sections 171 and 280F that you included in gross income because the business use of the property dropped to 50% or less. Do not include amounts you recaptured on the disposition of property. See Form 4797, Sales of Business Property.
- o Fees you received as a professional fiduciary. This may also apply to fees you got as a nonprofessional fiduciary if the fees relate to a business or profession in the operation of the estate's business or that you performed activities over a long period of time.
- o Gain or loss from section 1256 contracts or related property by an options or commodities dealer in the normal course of dealing in or trading section 1256 contracts.
- o Income you received as a retired partner under a written partnership plan that provides for lifetime periodic retirement payments.

Cash or a payment-in-kind from the Division of Agriculture for being in a tax shelter program.

- o Payments for the use of rooms or other space when you can provide substitute services. Examples are hotel rooms, board ing houses, tourist camps or homes, parking lots, warehouses, and storage garages.
- o Income from the retail sale of newspaper and magazines if you were 18 or older and kept the profits.
- o Amounts received by current or former self-employed insurance agents that are:

1. Paid after retirement, but calculated as percentage of commissions received for the paying company before retirement;
2. Renewal commissions; or
3. Deferred commissions paid after retirement for sales made before retirement.

o Income as a crew member of a fishing vessel with a crew of normally fewer than 10 people. See Pub. 995.

o Fees as a state or local government employee if you were paid only on a fee basis and the job was not covered under Federal-State social security coverage agreement.

o Interest received in the course of any trade or business, including interest on notes or accounts receivable.

o The term value of a home or an otherwise exempt asset that you owned as a member of a religious order. See Pub. 517.

o The value of meals and lodging when you are a minister or member of a religious order.

o Fees and other payments received by you for services as a director of a corporation.

o Recapture amounts under sections 171 and 280F that you included in gross income because the business use of the property dropped to 50% or less. Do not include amounts you recaptured on the disposition of property. See Form 4797, Sales of Business Property.

o Fees you received as a professional fiduciary. This may also apply to fees you got as a nonprofessional fiduciary if the fees relate to a business or profession in the operation of the estate's business or that you performed activities over a long period of time.

Notes

means if you had no other interest in the partnership and did not perform services for it during the year.

income from real estate rentals (including rents paid in crop shares), if you did not get the income in the course of a trade or business as a real estate dealer. This includes cash and crop shares received from a tenant or a farmer. Report this income on Schedule E.

- Dividends on shares of stock and interest on bonds, if you did not get the income in the course of your trade or business as a dealer in stocks or securities.
1. The sale or exchange of a capital asset;
2. The sale, exchange, involuntary conversion, or other disposition of property unless the property is to be included in inventory or held primarily for sale to customers in the ordinary course of the business; or
3. Certain transactions in timber, coal, or domestic iron ore.

Net operating losses from other years.
Statutory employee income. If you were a statutory employee and filed Schedule C or C-EZ to report your income and expenses, do not include the net profit or (loss) from line 31 of that Schedule C (or the net profit from line 3 of that Schedule C-EZ) on line 2 of Short or Long Schedule SE. But if you file Long Schedule SE, be sure to include statutory employee, social security wages, and tips from Form W-2 on line 8a, and statutory employee wages and tips from Form W-2 on line 12.

Optional Methods
Farm Optional Method

Was your gross farm income for the year \$2,400 or less? If it was, you can report on line 17, Part II, two-thirds of your gross farm income instead of your actual net earnings.
If your gross farm income was more than \$2,400, and your net farm profits (defined below) were less than \$1,733, you can report \$1,600 on line 17, Part II.

If you can use this method, it can increase or decrease your net SE farm earnings, even the farming business resulted in a loss. This method is optional. If you use this method, you must apply it to all your farm earnings from self-employment for the year.

You may change the method after you file your return. For example, you can change from the regular to the optional method or from the optional to the regular method.

For a farm partnership, figure your share of gross income based on the partnership agreement. With guaranteed payments, your share of the partnership's gross income is your guaranteed payments plus your share of the gross income after it is reduced by all guaranteed payments of the partnership. If you elect to report your share of gross income, you must report your actual net earnings returned to or on behalf of the partnership.

Net farm profits is the total of the amounts from Schedule F (Form 1040), line 36, and Schedule K-1 (Form 1065), line 15a, from farm partnerships.

Nonfarm Optional Method

Were your net nonfarm profits (defined below) less than \$1,733, and also less than 72.18% of your gross nonfarm income? If so, you may use this method if you are regularly self-employed. You meet this requirement if you had actual net earnings from self-employment of \$400 or more in at least 2 of the 3 years just before the year for which you use the nonfarm method. The net earnings of \$400 or more could be from the farm or from nonfarm sources. Both. The net earnings must include your distributive share of partnership income or loss subject to SE tax. The limit for the optional method for nonfarm self-employment is 5 years. The 5 years do not have to be consecutive.

You may report on line 19, Part II, two-thirds of your gross nonfarm income, up to \$1,600, as your net earnings. But you may not report less than your actual net earnings from nonfarm self-employment.
Figure your share of gross income from a nonfarm partnership in the same manner as a farm partnership. See Farm Optional Method above for details.

Net nonfarm profits is the total of the amounts from Schedule F (Form 1040), line 31 (or Schedule C-EZ (Form 1040), line 3), and Schedule K-1 (Form 1065), line 15a, from other than farm partnerships.

Using Both Optional Methods

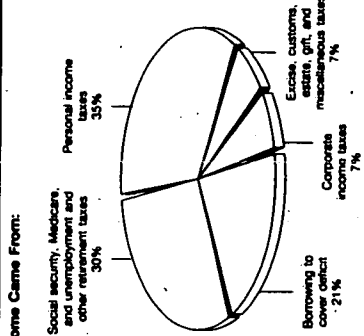
If you can use both methods, you may report less than your total actual net earnings from farm and nonfarm income, but you cannot report less than your actual net earnings from nonfarm SE income alone.
If you use both methods to figure net earnings, you cannot report more than \$1,600 of net SE earnings.

# Major Categories of Federal Income and Outlays for Fiscal Year 1991

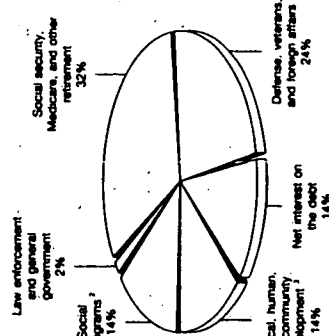
In fiscal year 1991, which began on October 1, 1990, and ended on September 30, 1991, Federal income was \$1,054.3 billion and outlays were \$1,323 billion, leaving a deficit of \$268.7 billion. The budget deficit is financed largely by government borrowing from the public. The government borrows from the public by selling bonds and other debt securities to private citizens, banks, businesses, and other governments.

The pie charts on this page show the relative sizes of the major categories of Federal income and outlays for fiscal year 1991.

### Where the Income Came From:



### What the Outlays Were:



\* About 20% was for defense, 2% was for veterans benefits and services, and 1% was for foreign affairs including military and economic assistance to foreign countries and the maintenance of U.S. embassies abroad. (These percentages do not total 24% due to rounding.)

\*\* About 9% was spent to fund Medicaid, food stamps, aid to families with dependent children, supplemental nutrition assistance program, and other social programs. About 5% was spent for health research and public health programs, unemployment compensation, housing, and social services.

† This category includes agricultural programs, natural resources and environmental programs, transportation programs, and for education, training, and general social services programs, including general training programs, economic development programs including deposit insurance, and space, energy, and general science programs.

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<b>C</b> Capital Gains and Losses (Schedule D)	D-1	Taxable Refunds, Credits, or Offsets of	15		
Capital Gain Distributions	15	Stationary Employees	14, C-2, and C-5		
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Credits Against Tax	23	Alternative Minimum Tax	24		
<b>D</b> Day-Care Center Expenses	23	Lump-Sum Distributions	17 and 25		
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Debt Storm	9	Federal Mortgage Subsidy	25		
Divorced or Separated Parents—Children of	12	Tax Under Section 213(b)	24 and 25-1		
<b>E</b> Earned Income Credit	8 and E-1	Tax Table	47		
Educational Expenses	12	Taxes You Paid	24-48		
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Standard Deduction	10 and 25	Tax-Exempt Income	25-20		
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Employer-Provided Vehicle	14	Trusts—Foreign	9-2		
Excess Social Security, Medicare, and	E-3	<b>W</b> When to File	8		
RTA Tax Withheld	28	When to File	8		
Exemptions	11	Who Must File	9		
Extension of Time To File	8 and 25	Who Should File	6-7		
<b>F</b> Farm Income and Expenses (Schedule F)	F-1	Who Must File	6-7		
Fast Filing	3	Widows and Widowers, Qualifying	11		
Filing Requirements	6-4	Other Income: Gambling and Lotteries	15		
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<b>G</b> General Information	28-30	Health Insurance Deduction—Self-Employed	20		
Gift to Charity	25	Records—How Long to Keep	17		
Golden Parachute Payments	25				
<b>H</b> Head of Household	11				
Health Insurance Deduction—Self-Employed	20				
Records—How Long to Keep	17				

1992 Form 1040A page 2 Married shown on page 1

17 Enter the amount from line 16. 17 Your social security number

18a Check [ ] You were 65 or older [ ] Blind [ ] Enter number of boxes checked [ ] Spouse was 65 or older [ ] Blind [ ] 18a

b If your parent (or someone else) can claim you as a dependent, check here. 18b

c If you are married filing separately and your spouse files Form 1040 and itemizes deductions, see page 35 and check here [ ] 18c

19 Enter the standard deduction shown below for your filing status. But if you checked any box on line 18a or b, go to page 35 to find your standard deduction. If you checked box 18c, enter -.

• Single—\$3,600 • Head of household—\$5,250

• Married filing jointly or Qualifying widow(er)—\$6,000

• Married filing separately—\$3,000

20 Subtract line 19 from line 17. (If line 19 is more than line 17, enter -0-) 19

21 Multiply \$2,000 by the total number of exemptions claimed on line 9e. 20

22 Subtract line 21 from line 20. (If line 21 is more than line 20, enter -0-) 21

This is your taxable income. 22

23 Find the tax on the amount on line 22. Check if Form 8615 (see page 37). 23

24a Credit for child and dependent care expenses. 24a

b Credit for the elderly or the disabled. 24b

c Add lines 24a and 24b. These are your total credits. 24c

25 Subtract line 24c from line 23. (If line 24c is more than line 23, enter -0-) 25

26 Advance earned income credit payments from Form W-2. 26

27 Add lines 25 and 26. This is your total tax. 27

28a Total Federal income tax withheld. If any tax is from Form(s) 1099, check here. [ ] 28a

b 1992 estimated tax payments and amount applied from 1991 return. 28b

c Earned income credit. Complete and attach Schedule EIC. 28c

d Add lines 28a, 28b, and 28c. These are your total payments. 28d

29 This is the amount you overpaid. 29

30 Amount of line 29 you want refunded to you. 30

31 Amount of line 29 you want applied to your 1993 estimated tax. 31

32 If line 27 is more than line 28d, subtract line 28d from line 27. This is the amount you owe. Attach check or money order for full amount payable to the "Internal Revenue Service". Write your name, address, social security number, daytime phone number, and "1992 Form 1040A" on it. 32

33 Estimated tax penalty (see page 41). 33

1992 Form 1040A U.S. Individual Income Tax Return (R) 1992 IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0045 Your social security number

1 a If a joint return, spouse's first name and initial Last name b If a joint return, spouse's first name and initial Last name

2 Home address (number and street). If you have a P.O. box, see page 15. Apt. no. City, town or post office, state, and ZIP code. If you have a foreign address, see page 15.

3 For Privacy Act and Paperwork Reduction Act Notices, see page 4.

4 Note: Checking "Yes" will not change your tax or reduce your refund.

5 Presidential Election Campaign Fund (See page 15.) Do you want \$1 to go to this fund? Yes No

6 1 [ ] Single 2 [ ] Married filing joint return (even if only one had income) 3 [ ] Married filing separate return. Enter spouse's social security number above and full name here. 4 [ ] Head of household (with qualifying person). (See page 16.) If the qualifying person is a child but not your dependent, enter this child's name here. 5 [ ] Qualifying widow(er) with dependent child (year spouse died [ ] ). (See page 17.)

6a [ ] Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a. But be sure to check the box on line 18b on page 2.

b [ ] Spouse

c Dependents: (1) Name (first, middle, and last name) (2) Check if age 1 or older (3) Check dependent's social security number (4) Dependent's age (5) No. of months lived in your home in 1992 (6) No. of other dependents on tax return (7) No. of other dependents on tax return (8) No. of other dependents on tax return

d If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here [ ]

7 Wages, salaries, tips, etc. This should be shown in box 10 of your W-2 form(s). Attach Form(s) W-2. 7

8a Taxable interest income (see page 24). If over \$400, also complete and attach Schedule 1, Part I. 8a

b Tax-exempt interest. DO NOT include on line 8a. 8b

9 Dividends. If over \$400, also complete and attach Schedule 1, Part II. 9

10a Total IRA distributions. 10a

10b Taxable amount (see page 25). 10b

11a Total pensions and annuities. 11a

11b Taxable amount (see page 25). 11b

12 Unemployment compensation (see page 29). 12

13a Social security benefits. 13a

13b Taxable amount (see page 29). 13b

14 Add lines 7 through 13b (far right column). This is your total income. 14

15a Your IRA deduction from applicable worksheet. 15a

b Spouse's IRA deduction from applicable worksheet. 15b

c Add lines 15a and 15b. These are your total adjustments. 15c

16 Subtract line 15c from line 14. This is your adjusted gross income. If less than \$22,370, see "Earned income credit" on page 39. 16

Label (See page 14.)

Use the 998 label. Checkboxes, print or type.

**Schedule 1** Department of the Treasury—Internal Revenue Service  
**(Form 1040A)** **Interest and Dividend Income**  
**for Form 1040A Filers** (a)

**1992**

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

**Part I**

**Interest Income**

(See pages 24 and 54.)

Complete this part and attach Schedule 1 to Form 1040A if:

- You had over \$400 in taxable interest, or
- You are claiming the exclusion of interest from series EE U.S. savings bonds issued after 1989. If you received, as a nominee, interest that actually belongs to another person, see page 54.

*Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement, from a brokerage firm, enter the firm's name and the total interest shown on that form.*

	1	Amount
<b>1</b> List name of payer—if any interest is from seller-financed mortgages, see page 54.		
<b>2</b> Add the amounts on line 1.	2	
<b>3</b> Excludable interest on series EE U.S. savings bonds issued after 1989 from Form 8815, line 14. You MUST attach Form 8815 to Form 1040A.	3	
<b>4</b> Subtract line 3 from line 2. Enter the result here and on Form 1040A, line 8a.	4	

**Part II**

**Dividend Income**

(See pages 24 and 55.)

Complete this part and attach Schedule 1 to Form 1040A if you had over \$400 in dividends. If you received, as a nominee, dividends that actually belong to another person, see page 55.

*Note: If you received a Form 1099-DIV, or substitute statement, from a brokerage firm, enter the firm's name and the total dividends shown on that form.*

	5	Amount
<b>5</b> List name of payer		
<b>6</b> Add the amounts on line 5. Enter the total here and on Form 1040A, line 9.	6	

**Schedule 2**  
**(Form 1040A)**

**Child and Dependent Care Expenses for Form 1040A Filers in 1992**

OMB No. 1545-0045

1982 Schedule 2 (Form 1040A) page 2

Name(s) shown on Form 1040A \_\_\_\_\_ Year social security number \_\_\_\_\_

**Part I**  
Persons or organizations who provided the care

1 (a) Care provider's name \_\_\_\_\_ (b) Address (number, street, apt. no., city, state, and ZIP code) \_\_\_\_\_ (c) Identifying number (SSN or EIN) \_\_\_\_\_ (d) Amount paid (see page 57) \_\_\_\_\_

2 Add the amounts in column (d) of line 1. \_\_\_\_\_

3 Enter the number of qualifying persons cared for in 1992. You must have shared the same home with the qualifying person(s). See page 57 to find out who is a qualifying person. \_\_\_\_\_

4 Enter the amount of qualified expenses you incurred and actually paid in 1992. See page 58 to find out which expenses qualify. Caution: If you completed Part III on page 2, DO NOT include on this line any excluded benefits shown on line 23. \_\_\_\_\_

5 Enter \$2,400 (\$4,800 if you paid for the care of two or more qualifying persons). \_\_\_\_\_

6 If you completed Part III on page 2, enter the excluded benefits, if any, from line 23. \_\_\_\_\_

7 Subtract line 6 from line 5. If line 6 is equal to or more than line 5, STOP HERE; you cannot claim the credit. \_\_\_\_\_

8 Look at lines 4 and 7. Enter the smaller of the two amounts here. \_\_\_\_\_

9 You must enter your earned income. See page 58 for the definition of earned income. \_\_\_\_\_

10 If you are filing a joint return, you must enter your spouse's earned income. If your spouse was a student or disabled, see page 59 for the amount to enter. \_\_\_\_\_

11 If you are filing a joint return, look at lines 8, 9, and 10. Enter the smallest of the three amounts here. \_\_\_\_\_

12 Enter the decimal amount shown below that applies to the amount on line 12. \_\_\_\_\_

13 Enter the decimal amount shown below that applies to the amount on line 12. \_\_\_\_\_

14 Multiply line 11 above by the decimal amount on line 13. Enter the result here and on Form 1040A, line 24b. \_\_\_\_\_

1982 Schedule 2 (Form 1040A) page 2

**Part III**  
Employer-provided dependent care benefits

15 Enter the total amount of employer-provided dependent care benefits you received for 1992. This amount should be shown in box 22 of your W-2 form(s). DO NOT include amounts that were reported to you as wages in box 10 of Form(s) W-2. \_\_\_\_\_

16 Enter the amount forfeited, if any. (See page 59). \_\_\_\_\_

17 Subtract line 16 from line 15. \_\_\_\_\_

18 Enter the total amount of qualified expenses incurred in 1992 for the care of a qualifying person. (See page 59). \_\_\_\_\_

19 Look at lines 17 and 18. Enter the smaller of the two amounts here. \_\_\_\_\_

20 You must enter your earned income. See the instructions for lines 9 and 10 for the definition of earned income. \_\_\_\_\_

21 If you are filing a joint return, you must enter your spouse's earned income. If your spouse was a student or disabled, see the instructions for lines 9 and 10 for the amount to enter. \_\_\_\_\_

22 If you are filing a joint return, look at lines 20 and 21. Enter the smaller of the two amounts here. \_\_\_\_\_

23 Excluded benefits. Enter here the smallest of the following: \_\_\_\_\_

24 Taxable benefits. Subtract line 23 from line 17. Enter the result. (If line 23 is more than line 17, enter -0-.) Also, include this amount in the total on Form 1040A, line 7. In the space to the left of line 7, write "DCB." \_\_\_\_\_

Next: If you are also claiming the child and dependent care credit, fill in Form 1040A through line 23. Then, complete Part II of this schedule.

1982 Schedule 2 (Form 1040A) page 2



Schedule 3 (Form 1040A) Credit for the Elderly or the Disabled for Form 1040A Filers

1992

OMB No. 1545-0045 Your social security number

You may be able to use Schedule 3 to reduce your tax if by the end of 1992:

- You were age 65 or older, OR
You were under age 65, you retired on permanent and total disability, and you received taxable disability income.

But you must also meet other tests. See the separate instructions for Schedule 3.

Note: In most cases, the IRS can figure the credit for you. See page 37 of the Form 1040A instructions.

If your filing status is: And by the end of 1992: Check only one box:

- 1 You were 65 or older.
2 You were under 65 and you retired on permanent and total disability.
3 Both spouses were 65 or older.
4 Both spouses were under 65, but only one spouse retired on permanent and total disability.
5 Both spouses were under 65, and both retired on permanent and total disability.
6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability.
7 One spouse was 65 or older, and the other spouse was under 65 and NOT retired on permanent and total disability.

- 8 You were 65 or older and you did not live with your spouse at any time in 1992.
9 You were under 65, you retired on permanent and total disability, and you did not live with your spouse at any time in 1992.

If you checked box 1, 3, 7, or 8, skip Part II and complete Part III on the back. All others, complete Parts II and III.

- IF: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed a statement for tax years after 1983 and your physician signed line B on the statement, AND
2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1992, check this box
If you checked this box, you do not have to file another statement for 1992.
If you did not check this box, have your physician complete the following statement:

Physician's statement (See instructions at bottom of page 2.)

I certify that
Name of disabled person
was permanently and totally disabled on January 1, 1976, or January 1, 1977, OR was permanently and totally disabled on the date he or she retired, if retired after December 31, 1976, enter the date retired
Physician: Sign your name on either line A or B below.

A The disability has lasted or can be expected to last continuously for at least a year
B There is no reasonable probability that the disabled condition will ever improve

Physician's name Physician's address Physician's signature Date

Physician's signature Date

For Paperwork Reduction Act Notice, see Form 1040A instructions. Cat. No. 12064K 1992 Schedule 3 (Form 1040A) page 1

1992 Schedule 3 (Form 1040A) page 2

Name(s) shown on page 1

Your social security number

Part III

Figure your credit

10 If you checked (in Part I):

- Box 1, 2, 4, or 7 Enter: \$5,000
Box 3, 5, or 6 \$7,500
Box 8 or 9 \$3,750

Caution: If you checked box 2, 4, 5, 6, or 9 in Part I, you MUST complete line 11 below. All others, skip line 11 and enter the amount from line 10 on line 12.

- 11 If you checked box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total here.
If you checked box 2, 4, or 9 in Part I, enter your taxable disability income here.
If you checked box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total here.

TIP: For more details on what to include on line 11, see the instructions.

- 12 If you completed line 11 above, look at lines 10 and 11. Enter the smaller of the two amounts here.
All others, enter the amount from line 10 here.

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1992 (see instructions):

- a Nontaxable part of social security benefits, and
Nontaxable part of railroad retirement benefits treated as social security. 13a

- b Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. 13b

- c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c. 13c

14 Enter the amount from Form 1040A, line 17. 14

15 If you checked (in Part I):

- Box 1 or 2 Enter: \$7,500
Box 3, 4, 5, 6, or 7 \$10,000
Box 8 or 9 \$5,000

16 Subtract line 15 from line 14. If line 15 is more than line 14, enter -0-. 16

17 Divide line 16 above by 2. 17

18 Add lines 13c and 17. 18

19 Subtract line 18 from line 12. If line 18 is more than line 12, stop here; you cannot take the credit. Otherwise, go to line 21. 19

20 Decimal amount used to figure the credit. 20

21 Multiply line 19 above by the decimal amount (.15) on line 20. Enter the result here and on Form 1040A, line 24b. 21

Instructions for space provided in Part II. Physician. A person is permanently and totally disabled if both of the following apply: 1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and 2. A physician determines that the disability has lasted or can be expected to last continuously for at least a year or can lead to death.

1992 Schedule 3 (Form 1040A) page 2

Form **1040EZ** Department of the Treasury—Internal Revenue Service  
**Income Tax Return for Single Filers With No Dependents** 1992

OMB No. 1545-0075

Name & address

Use the IRS label (see page 10). If you don't have one, please print.

Last name, first, initial, last	
Home address (number and street). If you have a P.O. box, see page 10.	Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 10.	

Please print your numbers like this:

9 8 7 6 5 4 3 2 1 0

Your social security number

--	--	--	--	--	--	--	--	--	--

Please see instructions on the back. Also, see the Form 1040EZ booklet.

Presidential Election Campaign (See page 10.) Do you want \$1 to go to this fund?

Notes: Checking "Yes" will not change your tax or reduce your refund.

Yes	No
<input type="checkbox"/>	<input checked="" type="checkbox"/>
Dollars	Cents

Report your income

- Total wages, salaries, and tips. This should be shown in box 10 of your W-2 form(s). Attach your W-2 form(s). 1
- Taxable interest income of \$400 or less. If the total is more than \$400, you cannot use Form 1040EZ. 2
- Add lines 1 and 2. This is your adjusted gross income. 3
- Can your parents (or someone else) claim you on their return?
  - Yes. Do worksheet on back; enter amount from line E here.
  - No. Enter 5,900.00. This is the total of your standard deduction and personal exemption. 4
- Subtract line 4 from line 3. If line 4 is larger than line 3, enter 0. This is your taxable income. 5

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Figure your tax

- Enter your Federal income tax withheld from box 9 of your W-2 form(s). 6
- Tax. Look at line 5 above. Use the amount on line 5 to find your tax in the tax table on pages 22-24 of the booklet. Then, enter the tax from the table on this line. 7

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Refund or amount you owe

- If line 6 is larger than line 7, subtract line 7 from line 6. This is your refund. 8
- If line 7 is larger than line 6, subtract line 6 from line 7. This is the amount you owe. Attach your payment for full amount payable to the "Internal Revenue Service." Write your name, address, social security number, daytime phone number, and "1992 Form 1040EZ" on it. 9

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Sign your return

I have read this return. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return is true, correct, and complete.

Your signature	Date
X	
Your occupation	

For IRS Use Only — Please do not write in boxes below.

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

1992 Instructions for Form 1040EZ

Use this form if

- Your filing status is single.
  - You were under 65\* and not blind at the end of 1992.
  - You do not claim any dependents.
  - Your taxable income (line 5) is less than \$50,000.
  - You had only wages, salaries, tips, and taxable scholarship or fellowship grants, and your taxable interest income was \$400 or less. Caution: If you earned tips, including allocated tips, that are not included in box 13 and box 14 of your W-2, you may not be able to use Form 1040EZ. See page 12 in the booklet. Also, you cannot use this form if you had more than one employer and your total wages were over \$55,500.
  - You did not receive any advance earned income credit payments.
  - \* If you turned 65 on January 1, 1993, you are considered to be age 65 at the end of 1992.
- If you are not sure about your filing status, see page 6 in the booklet. If you have questions about dependents, see Tele-Tax (topic no. 155) on page 20 in the booklet. If you can't use this form, see Tele-Tax (topic no. 152) on page 20 in the booklet.

Filing in your return

Please print your numbers inside the boxes. Do not type your numbers. Do not use dollar signs. Most people can fill in the form by following the instructions on the front. But you will have to use the booklet if you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds. Also, use the booklet if you received a Form 1099-INT showing income tax withheld (backup withholding). Remember, you must report your wages, salaries, and tips even if you don't get a W-2 form from your employer. You must also report all your taxable interest income, including interest from savings accounts at banks, savings and loans, credit unions, etc., even if you don't get a Form 1099-INT. If you paid someone to prepare your return, that person must also sign it and show other information. See page 15 in the booklet.

Standard deduction worksheet for dependents who checked "Yes" on line 4

Fill in this worksheet to figure the amount to enter on line 4 if someone can claim you as a dependent, even if that person chooses not to claim you. To find out if someone can claim you as a dependent, see Tele-Tax (topic no. 155) on page 20 in the booklet.

A. Enter the amount from line 1 on the front.	A. _____
B. Minimum amount.	B. <u>600.00</u>
C. Look at lines A and B above. Enter the LARGER of the two amounts here.	C. _____
D. Maximum amount.	D. <u>3,600.00</u>
E. Look at lines C and D above. Enter the SMALLER of the two amounts here and on line 4 on the front.	E. _____

If you checked "No" because no one can claim you as a dependent, enter 5,900.00 on line 4. This is the total of your standard deduction (3,600.00) and personal exemption (2,300.00).

Avoid common mistakes

- Did you check your computations (additions, subtractions, etc.) especially when figuring your taxable income, Federal income tax withheld, and your refund or amount you owe?
- Did you check the "Yes" box on line 4 if your parents (or someone else) can claim you as a dependent on their 1992 return, even if they choose not to claim you? If no one can claim you as a dependent, did you check the "No" box?
- Did you enter an amount on line 4? If you checked the "Yes" box on line 4, did you fill in the worksheet above to figure the amount to enter? If you checked the "No" box, did you enter 5,900.00?
- Did you use the amount from line 5 to find your tax in the tax table? Did you enter the correct tax on line 7?
- If you didn't get a label, did you enter your name, address (including ZIP code), and social security number in the spaces provided on Form 1040EZ?
- If you got a label, does it show your correct name, address, and social security number? If not, did you enter the correct information?
- Did you attach your W-2 form(s) to the left margin of your return? And did you sign and date Form 1040EZ and enter your occupation?

Mailing your return

Mail your return by April 15, 1993. Use the envelope that came with your booklet. If you don't have that envelope, see page 25 in the booklet for the address to use.

SCHEDULES A-B (Form 1040) 1992  
 Department of the Treasury  
 Internal Revenue Service

OMB No. 1545-0074  
 Page 2  
 Form 1040, Do not enter name and social security number if shown on other side.  
 Your social security number

SCHEDULES A-B (Form 1040) 1992  
 Department of the Treasury  
 Internal Revenue Service

OMB No. 1545-0074  
 Page 2  
 Form 1040, Do not enter name and social security number if shown on other side.  
 Your social security number

**Schedule B—Interest and Dividend Income**

If you had over \$400 in taxable interest income OR are claiming the exclusion of interest from series EE U.S. savings bonds issued after 1989, you must complete this part. List ALL interest you received, if you had over \$400 in taxable interest income, you must also complete Part III, if you received, as a nominee, interest that actually belongs to another person, or you received or paid accrued interest on securities transferred between interest payment dates, see page B-1.

**Schedule A—Itemized Deductions**

(Schedule B is on back)  
 Attach to Form 1040. See instructions for Schedules A and B (Form 1040).  
 Attach to Form 1040. See instructions for Schedules A and B (Form 1040).

Part I Interest Income (See pages 14 and B-1.)	Attachment Sequence No. 07
1 List name of payer—if any interest income is from seller-financed mortgages, see page B-1 and list this interest first ▶	1
2 Add the amounts on line 1	2
3 Excludable interest on series EE U.S. savings bonds issued after 1989 from Form 8815, line 14. You MUST attach Form 8815 to Form 1040	3
4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a. ▶	4

1 Medical and dental expenses reimbursed or paid by others	1
2 Enter amount from Form 1040, line 32, [ 2 ]	2
3 Multiply line 2 above by 7.5% (0.075)	3
4 Subtract line 3 from line 1. If zero or less, enter -0-	4
5 State and local income taxes	5
6 Real estate taxes (see page A-2)	6
7 Other taxes. List—include personal property taxes ▶	7
8 Add lines 5 through 7	8
9a Home mortgage interest and points reported to you on Form 1098	9a
9b Home mortgage interest not reported to you on Form 1098. If paid to an individual, show that person's name and address ▶	9b
10 Points not reported to you on Form 1098. See page A-3 for special rules.	10
11 Investment interest. If required, attach Form 4852. (See page A-3.)	11
12 Add lines 9a through 11	12
13 Contributions by cash or check	13
14 Other than by cash or check. If over \$500, you MUST attach Form 8283	14
15 Carryover from prior year	15
16 Add lines 13 through 15	16
17 Casualty or theft loss(es). Attach Form 4684. (See page A-4.)	17
18 Moving expenses. Attach Form 3903 or 3903F. (See page A-4.)	18
19 Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you MUST attach Form 2106. (See page A-4.) ▶	19
20 Other expenses—investment, tax preparation, safe deposit box, etc. List type and amount ▶	20
21 Add lines 19 and 20	21
22 Enter amount from Form 1040, line 32, [ 22 ]	22
23 Multiply line 22 above by 2% (0.02)	23
24 Subtract line 23 from line 21. If zero or less, enter -0-	24
25 Other—from list on page A-5. List type and amount ▶	25
26 Is the amount on Form 1040, line 32, more than \$105,250 (more than \$32,625 if married filing separately)?	26
27 YES. Your deduction may be limited. See page A-5 for the amount to enter.	27
28 Caution: Be sure to enter on Form 1040, line 34, the LARGER of the amount on line 25 above or your standard deduction.	28

**Part II  
Dividend Income**  
(See pages 15 and B-1.)

Note: If you received a Form 1099-DIV or 1099-ORD, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

**Part III  
Foreign Accounts and Foreign Trusts**  
(See page B-2.)

Note: At any time during 1992, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1

Part II Dividend Income (See pages 15 and B-1.)	Attachment Sequence No. 08
5 List name of payer—include on this line capital gain distributions, nontaxable distributions, etc. ▶	5
6 Add the amounts on line 5	6
7 Capital gain distributions. Enter here and on Schedule D	7
8 Nontaxable distributions. (See the rest for Form 1040, line 9.)	8
9 Add lines 7 and 8	9
10 Subtract line 9 from line 6. Enter the result here and on Form 1040, line 9. ▶	10

29 Other miscellaneous deductions	29
30 Add lines 19 and 20	30
31 Multiply line 29 above by 2% (0.02)	31
32 Subtract line 31 from line 29. If zero or less, enter -0-	32
33 Other—from list on page A-5. List type and amount ▶	33
34 Is the amount on Form 1040, line 32, more than \$105,250 (more than \$32,625 if married filing separately)?	34
35 YES. Your deduction may be limited. See page A-5 for the amount to enter.	35
36 Caution: Be sure to enter on Form 1040, line 34, the LARGER of the amount on line 33 above or your standard deduction.	36

**Part III  
Foreign Accounts and Foreign Trusts**  
(See page B-2.)

Note: At any time during 1992, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1

**Part III  
Foreign Accounts and Foreign Trusts**  
(See page B-2.)

Note: At any time during 1992, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1

Page 2

SCHEDULE C Form 1040 1992

Part III Cost of Goods Sold (see page C-5)

Table with 2 columns: Description and Amount. Rows include inventory at beginning of year, purchases less cost of items withdrawn for personal use, cost of labor, materials and supplies, other costs, inventory at end of year, and cost of goods sold.

Part IV Principal Business or Professional Activity Codes

Locate the major category that best describes your activity. Within the major category, select the activity code that most closely identifies the business or profession that is the principal source of your sales or receipts. Enter the 4-digit code on page 1, line 4. See instructions for Farming activities, you agent is under the major category of Real Estate and the code is 5520. Note: If your principal source of income is from farming activities, you should file Schedule F (Form 1040), Profit or Loss from Farming.

Large table of activity codes categorized by industry: Agricultural Services, Forestry, Fishing, and Hunting; Real Estate; Wholesale Trade; Retail Trade; Health Services; Professional, Scientific, and Technical Services; Construction; Finance, Insurance, and Real Estate; Manufacturing, Printing, and Publishing; Wholesale Trade; Retail Trade; Health Services; Professional, Scientific, and Technical Services; Construction; Finance, Insurance, and Real Estate; Manufacturing, Printing, and Publishing; Wholesale Trade; Retail Trade; Health Services; Professional, Scientific, and Technical Services; Construction; Finance, Insurance, and Real Estate; Manufacturing, Printing, and Publishing.

SCHEDULE C Form 1040 1992

Part I Profit or Loss From Business

Form fields for business information: Business name, principal business or profession, business address, accounting method, and inventory valuation.

Form fields for business expenses: Advertising, bad debts, cost of goods sold, other income, gross income, and depreciation.

Part II Expenses (Caution: Do not enter expenses for business use of your home on lines 8-27. Instead, see line 30.)

Table for business expenses with 30 numbered rows: 1. Gross receipts or sales; 2. Returns and allowances; 3. Subtraction of line 2 from line 1; 4. Cost of goods sold; 5. Gross profit; 6. Other income; 7. Gross income; 8. Advertising; 9. Bad debts; 10. Cost of goods sold; 11. Commissions and fees; 12. Depreciation; 13. Depreciation and section 179 expense; 14. Employee benefit programs; 15. Insurance; 16. Mortgage; 17. Legal and professional services; 18. Office expense; 19. Pension and profit-sharing plans; 20. Rent or lease; 21. Repairs and maintenance; 22. Supplies; 23. Taxes and licenses; 24. Travel; 25. Utilities; 26. Wages; 27. Other expenses; 28. Total expenses before expenses for business use of home; 29. Expenses for business use of home; 30. Net profit or loss.

Schedule C (Form 1040) 1992. See Form 1040 instructions.

SCHEDULE D (Form 1040)

Capital Gains and Losses

(And Reconciliation of Forms 1099-B for Bartering Transactions)

OMB No. 1545-0074 1992 Attachment Sequence No. 12A

Caution: Add the following amounts reported to you for 1992 on Forms 1099-B and 1099-S (or on substitute statements): (a) proceeds from transactions involving stocks, bonds, and other securities, and (b) gross proceeds from real estate transactions not reported on another form of schedule. If this total does not equal the total of lines 1c and 9c, column (d), attach a statement explaining the difference.

Table with columns for (a) Description of property, (b) Date acquired, (c) Date sold, (d) Sales price, (e) Cost or other basis, (f) LOSS, (g) GAIN, (h) If (f) is more than (g), subtract (f) from (g), (i) If (g) is more than (f), subtract (g) from (f). Includes sections for Short-Term Capital Gains and Losses, and Long-Term Capital Gains and Losses.

Part III Short-Term Capital Gains and Losses—Assets Held One Year or Less. 1b Amounts from Schedule D-1, line 1b. Attach Schedule D-1. 1c Total of All Sales Price Amounts. Add column (d) of lines 1a and 1b. 1d Other Transactions.

Part IV Long-Term Capital Gains and Losses—Assets Held More Than One Year. 2 Short-term gain from sale or exchange of your home from Form 2119, line 17 or 23. 3 Short-term gain from installment sales from Form 6252, line 26 or 37. 4 Short-term gain or (loss) from like-kind exchanges from Form 8824. 5 Net short-term gain or (loss) from partnerships, S corporations, and fiduciaries. 6 Short-term capital loss carryover from 1991 Schedule D, line 36. 7 Add lines 1a, 1b, 1c, and 2 through 6, in columns (f) and (g). 8 Net short-term capital gain or (loss). Combine columns (f) and (g) of line 7.

Part V Election Not To Use the Installment Method. 9a Amounts from Schedule D-1, line 9a. Attach Schedule D-1. 9b Total of All Sales Price Amounts. Add column (d) of lines 9a and 9b. 9c Other Transactions.

10 Long-term gain from sale or exchange of your home from Form 2119, line 17 or 23. 11 Long-term gain from installment sales from Form 6252, line 26 or 37. 12 Long-term gain or (loss) from like-kind exchanges from Form 8824. 13 Net long-term gain or (loss) from partnerships, S corporations, and fiduciaries. 14 Capital gain distributions. 15 Gain from Form 4797, line 8 or 10. 16 Long-term capital loss carryover from 1991 Schedule D, line 43. 17 Add lines 9a, 9b, 9c, and 10 through 16, in columns (f) and (g). 18 Net long-term capital gain or (loss). Combine columns (f) and (g) of line 17.

For Paperwork Reduction Act Notice, see Form 1040 Instructions. Cat. No. 11339H Schedule D (Form 1040) 1992

Schedule D (Form 1040) 1992 Attachment Sequence No. 12A Page 2

Part III Summary of Parts I and II. 19 Combine lines 8 and 19 and enter the net gain or (loss). If a gain, also enter the gain on Form 1040, line 13. 20 If line 19 is a (loss), enter here and as a (loss) on Form 1040, line 13, the smaller of: a The (loss) on line 19; or b (\$3,000) or, if married filing a separate return, (\$1,500).

Part IV Tax Computation Using Maximum Capital Gains Rates. USE THIS PART TO FIGURE YOUR TAX ONLY IF BOTH LINES 18 AND 19 ARE GAINS, AND: 1 Form 1040, line 27, is over: 2 or 5 3 4

Table with columns for Form 1040, line 37, is over: 2 or 5, 3, 4. Rows 21-29 for tax calculations.

Part V Capital Loss Carryovers from 1992 to 1993. 30 Enter the amount from Form 1040, line 37. 31 Enter the smaller of line 18 or line 19. 32 Enter \$21,450 if you checked filing status box 1; \$35,800 if you checked filing status box 2 or 5; \$17,900 if you checked filing status box 3; or \$28,750 if you checked filing status box 4. 33 Enter the greater of line 23 or line 24. 34 Subtract line 25 from line 21. 35 Figure the tax on the amount on line 25. Use the Tax Table or Tax Rate Schedules, whichever applies. 36 Multiply line 26 by 28% (.28). 37 Add lines 27 and 28. Enter here and on Form 1040, line 38, and check the box for Schedule D.

Part VI Election Not To Use the Installment Method. 38 Short-term capital loss carryover to 1993. Subtract line 37 from line 34, if zero or less, enter -0-. 39 Note: If both lines 18 and 20 are losses, go to line 39; otherwise, skip lines 39-45. 40 Enter the loss from line 18 as a positive amount. 41 Enter the amount from line 33. 42 Enter the amount, if any, from line 34. 43 Subtract line 42 from line 41, if zero or less, enter -0-. 44 Add lines 40 and 43. 45 Long-term capital loss carryover to 1993. Subtract line 44 from line 39, if zero or less, enter -0-.

Table with columns for Form 1040, line 37, is over: 43, 44, 45. Rows 46-52 for reconciliation and total calculations.

Part VII Reconciliation of Forms 1099-B for Bartering Transactions. 46 Check here if you elect out of the installment method. 47 Enter the face amount of the note or other obligation. 48 Enter the percentage of valuation of the note or other obligation.

49 Form 1040, line 22. 50 Schedule C, C-EZ, D, E, or F (specify). 51 Other form or schedule (identify). If nontaxable, indicate reason—attach additional sheets if necessary. 52 Total. Add lines 49 through 51. This amount should be the same as the total bartering income on all Forms 1099-B and substitute statements received for bartering transactions.



SCHEDULE E (Form 1040) Supplemental Income and Loss

OMB No. 1545-0074

1992

Attachment Sequence No. 13

View social security number

Supplemental Income and Loss (From rental real estate, royalties, partnerships, estates, trusts, REMICs, etc.)

Part I Income or Loss From Rental Real Estate and Royalties

1 Show the kind and location of each rental real estate property:

Table with columns A, B, C, Totals (Add columns A, B, and C). Rows include Income (Rents received, Royalties received) and Expenses (Advertising, Auto and travel, Cleaning and maintenance, Commissions, Insurance, Legal and other professional fees, Management fees, Mortgage interest, Other interest, Repairs, Supplies, Taxes, Utilities, Other list).

19 Add lines 5 through 18
20 Depreciation expense or depletion (see page E-2)
21 Total expenses. Add lines 19 and 20
22 Income or (loss) from rental real estate or royalty properties.

23 Deductible rental real estate loss. Caution: Your rental real estate loss on line 22 may be limited. See page E-3 to find out if you must file Form 8582.

24 Income. Add positive amounts shown on line 22. Do not include any losses.
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter the total losses here.

26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 39 on page 2 do not apply to you, also enter this amount on Form 1040, line 18. Otherwise, include this amount in the total on line 40 on page 2.

For Paperwork Reduction Act Notice, see Form 1040 Instructions. Cat. No. 11344L Schedule E (Form 1040) 1992

SCHEDULE E (Form 1040) Supplemental Income and Loss

OMB No. 1545-0074

1992

Attachment Sequence No. 13

View social security number

Supplemental Income and Loss (From rental real estate, royalties, partnerships, estates, trusts, REMICs, etc.)

Part II Income or Loss From Partnerships and S Corporations

1 Show the kind and location of each partnership or S corporation:

Table with columns A, B, C, D, E, Totals. Rows include Passive Income and Loss (Passive loss allowed, Passive income, Nonpassive loss, Nonpassive income) and Nonpassive Income and Loss (Section 179 expense deduction, Nonpassive income).

28a Totals
28b Totals
29 Add columns (h) and (i) of line 28a
30 Add columns (g), (i), and (j) of line 28b
31 Total partnership and S corporation income or (loss). Combine lines 29 and 30. Enter the result here and include in the total on line 40 below

Part III Income or Loss From Estates and Trusts

32 (a) Name (b) Employer identification number

33a Totals
33b Totals
34 Add columns (d) and (f) of line 33a
35 Add columns (c) and (e) of line 33b
36 Total estate and trust income or (loss). Combine lines 34 and 35. Enter the result here and include in the total on line 40 below

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

37 (a) Name (b) Employer identification number (c) Excess inclusion from Schedules G, line 2c (see page E-3) (d) Taxable income (net loss) from Schedules G, line 1b (e) Income from Schedules G, line 3d

38 Combine columns (d) and (e) only. Enter the result here and include in the total on line 40 below

Part V Summary
39 Net farm rental income or (loss) from Form 4883. Also, complete line 41 below
40 TOTAL income or (loss). Combine lines 26, 31, 36, 38, and 39. Enter the result here and on Form 1040, line 18

41 Reconciliation of Farming and Fishing Income. Enter your gross farming and fishing income reported in Parts II and III and on line 39 (see page E-4)

SCHEDULE E (Form 1040) Supplemental Income and Loss

OMB No. 1545-0074

1992

Attachment Sequence No. 13

View social security number

Supplemental Income and Loss (From rental real estate, royalties, partnerships, estates, trusts, REMICs, etc.)

Part I Income or Loss From Rental Real Estate and Royalties

1 Show the kind and location of each rental real estate property:

Table with columns A, B, C, Totals (Add columns A, B, and C). Rows include Income (Rents received, Royalties received) and Expenses (Advertising, Auto and travel, Cleaning and maintenance, Commissions, Insurance, Legal and other professional fees, Management fees, Mortgage interest, Other interest, Repairs, Supplies, Taxes, Utilities, Other list).

19 Add lines 5 through 18
20 Depreciation expense or depletion (see page E-2)
21 Total expenses. Add lines 19 and 20
22 Income or (loss) from rental real estate or royalty properties.

23 Deductible rental real estate loss. Caution: Your rental real estate loss on line 22 may be limited. See page E-3 to find out if you must file Form 8582.

24 Income. Add positive amounts shown on line 22. Do not include any losses.
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter the total losses here.

26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 39 on page 2 do not apply to you, also enter this amount on Form 1040, line 18. Otherwise, include this amount in the total on line 40 on page 2.

For Paperwork Reduction Act Notice, see Form 1040 Instructions. Cat. No. 11344L Schedule E (Form 1040) 1992

Schedule EIC Form 1040A or 1040 1992 Part IV Figure Your Earned Income Credit—You can take ALL THREE parts of the credit if you qualify

BASIC CREDIT

- 4 Enter the amount from line 7 of Form 1040A or Form 1040 (wages, salaries, tips, etc.). If you received a taxable scholarship or fellowship grant, see page 64 of 1040A booklet (or page EIC-3 of 1040 booklet) for the amount to enter.
5 If you had any nontaxable earned income (see page 62 of 1040A booklet or page EIC-2 of 1040 booklet) such as military housing and subsistence or contributions to a 401(k) plan, enter the total of that income on line 5. Also, list type and amount here.
6 Form 1040 Filers Only: If you were self-employed or reported income and expenses on Sch. C or C-EZ as a statutory employee, enter the amount from the worksheet on page EIC-3 of 1040 booklet. Add lines 4, 5, and 6. This is your earned income. If \$22,370 or more, you cannot take the earned income credit. Enter "NO" next to line 28c of Form 1040A (or line 56 of Form 1040).
7 Use the amount on line 7 above to look up your credit in TABLE A on pages 66 and 68 of 1040A booklet (or pages EIC-4 and 5 of 1040 booklet). Then, enter the credit here.
8 Enter your adjusted gross income from Form 1040A, line 16, or Form 1040, line 31. If \$22,370 or more, you cannot take the credit.
9 YES. Use the amount on line 9 to look up your credit in TABLE A on pages 66 and 68 of 1040A booklet (or pages EIC-4 and 5 of 1040 booklet). Then, enter the credit here.
10 NO. Enter the amount from line 8 on line 11.
11 If you answered "YES" to line 10, enter the smaller of line 8 or line 10 here. This is your basic credit. To take the health insurance credit, fill in lines 12-15. Otherwise, go to line 20 now.

HEALTH INSURANCE CREDIT

- 12 Look at the amount on line 7 above. Use that amount to look up your credit in TABLE B on page 67 of 1040A booklet (or page EIC-6 of 1040 booklet). Then, enter the credit here.
13 Look at the amount on line 9 above. Is line 9 \$11,850 or more?
YES. Use the amount on line 9 to look up your credit in TABLE B on page 67 of 1040A booklet (or page EIC-6 of 1040 booklet). Then, enter the credit here.
NO. Enter the amount from line 12 on line 14.
14 If you answered "YES" to line 13, enter the smaller of line 12 or line 13 here.
15 Enter the total amount you paid in 1992 for health insurance that covered at least one qualifying child. (See page 64 of 1040A booklet or page EIC-3 of 1040 booklet.)
16 Enter the smaller of line 14 or line 15 here. This is your health insurance credit.

EXTRA CREDIT FOR CHILD BORN IN 1992

- 17 Look at the amount on line 7 above. Use that amount to look up your credit in TABLE C on page 68 of 1040A booklet (or page EIC-7 of 1040 booklet). Then, enter the credit here.
18 Look at the amount on line 9 above. Is line 9 \$11,850 or more?
YES. Use the amount on line 9 to look up your credit in TABLE C on page 68 of 1040A booklet (or page EIC-7 of 1040 booklet). Then, enter the credit here.
NO. Enter the amount from line 17 on line 19.
19 If you answered "YES" to line 18, enter the smaller of line 17 or line 18 here. This is your extra credit for a child born in 1992.
20 Add lines 11, 16, and 19. Enter the total here and on Form 1040A, line 28c (or on Form 1040, line 56). This is your total earned income credit.

SCHEDULE EIC (Form 1040A or 1040) Earned Income Credit

To take this credit: You MUST have worked and earned LESS than \$22,370, AND your adjusted gross income (Form 1040A, line 16, or Form 1040, line 31) MUST be LESS than \$22,370, AND you MUST have at least one qualifying child (see boxes below), AND you cannot be a qualifying child yourself.

Flowchart for determining if a child is a qualifying child. It asks if the child is your son, daughter, stepchild, grandchild, foster child, or if you let the child live with you for the required time. It includes boxes for 'AND' and 'AND' to indicate all conditions must be met.

Do you have at least one qualifying child? No -> You cannot take the credit. Enter "NO" next to line 28c of Form 1040A (or line 56 of Form 1040). Yes -> Go to Part II. But if the child was married or is also a qualifying child of another person, first see page 61 of 1040A booklet (or page EIC-2 of 1040 booklet).

Part III Information About Your Two Youngest Qualifying Children

Table with 4 columns: (a) Child's name (first, middle, and last name), (b) Child's date of birth, (c) Child's social security number, (d) Child's date of death (if applicable). Includes instructions for filling in the table.

Caution: If a child you listed above was born in 1992 AND you chose to claim the credit or exclusion for child care expenses for this child on Schedule 2 (Form 1040A) or Form 2441 (Form 1040), check here. Do you want the IRS to figure the credit for you? Yes/No options.

Part III Other Information

Form with 3 numbered sections for providing additional information: 1. If you had any nontaxable earned income, 2. Enter the total amount you paid in 1992 for health insurance, 3. If you want the IRS to figure the credit for you.

Attach this schedule to your return. If filing Form 1040A, print "EIC" on the line next to line 28c. If filing Form 1040, print "EIC" on the dotted line next to line 56. For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions. Cat. No. 13338A Schedule EIC (Form 1040A or 1040) 1992



1 Sales of livestock and other items you bought for resale

2 Cost or other basis of livestock and other items reported on line 1

3 Subtract line 2 from line 1

4 Sales of livestock, produce, grains, and other products you raised

5a Agricultural program payments (Form 1099-PATR) 5b Taxable amount

6 Commodity Credit Corporation (CCC) loans (see page F-2):

a CCC loans reported under election 7a Taxable amount

b CCC loans forfeited or repaid with certificates 7b Taxable amount

8 Crop insurance proceeds 7c Taxable amount

9 Amount received in 1992 8a Taxable amount

c If section to other to 1993 is attached, check here  8b Amount deferred from 1993

10 Custom hire (machine work) income 9

11 Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)

12 Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51.

Part III Farm Expenses—Cash and Accrual Method (Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.)

12 Car and truck expenses (see page F-3—also attach Form 4592) 12

13 Chemicals 13

14 Conservation expenses. Attach Form 8645. a Vehicles, machinery, and equipment. b Other (land, animals, etc.)

15 Custom hire (machine work) 15

16 Depreciation and section 179 expense deduction not claimed elsewhere (see page F-3) 16

17 Employee benefit programs other than on line 25 17

18 Feed purchased 18

19 Fertilizers and lime 19

20 Freight and trucking 20

21 Gasoline, fuel, and oil 21

22 Insurance (other than health interest): a Mortgage (paid to banks, etc.) b Other

23 Labor hired (less jobs credit) 23

24 Pension and profit-sharing plans 24

25 Rent or lease (see page F-4): a Vehicles, machinery, and equipment. b Other (land, animals, etc.)

26 Repairs and maintenance 26

27 Seeds and plants purchased 27

28 Storage and warehousing 28

29 Supplies purchased 29

30 Taxes 30

31 Utilities 31

32 Veterinary, breeding, and medicine 32

33 Other expenses (specify): a b c d e f

34 Total expenses. Add lines 12 through 34 34

35 Net farm profit or (loss). Subtract line 35 from line 11. If a profit, enter on Form 1040, line 19, and on Schedule SE, line 1. If a loss, you MUST go on to line 37 (discusses and partnerships, see page F-5)

36 If you have a loss, you MUST check the box that describes your investment in this activity (see page F-5). If you checked 37a, enter the loss on Form 1040, line 19, and Schedule SE, line 1. If you checked 37b, you MUST attach Form 6181.

37a All investment is at risk. 37b Some investment is not at risk.

Part III Farm Income—Accrual Method (see page F-5) Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and do not include this livestock on line 46 below.

36 Sales of livestock, produce, grains, and other products during the year

36a Total cooperative distributions (Form 1099-PATR) 36b Taxable amount

40a Agricultural program payments 40b Taxable amount

41 Commodity Credit Corporation (CCC) loans:

a CCC loans reported under election 41a Taxable amount

b CCC loans forfeited or repaid with certificates 41b Taxable amount

42 Crop insurance proceeds 42

43 Custom hire (machine work) income 43

44 Other income, including Federal and state gasoline or fuel tax credit or refund 44

45 Add amounts in the right column for lines 36 through 44

46 Inventory of livestock, produce, grains, and other products at beginning of the year 46

47 Cost of livestock, produce, grains, and other products purchased during the year 47

48 Add lines 46 and 47 48

49 Inventory of livestock, produce, grains, and other products at end of year 49

50 Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48

51 Gross income. Subtract line 50 from line 45. Enter the result here and on page 1, line 11. If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51.

Part IV Principal Agricultural Activity Codes

Caution: File Schedule C (Form 1040), Profit or Loss From Business, or Schedule C-EZ (Form 1040), Net Profit From Business, instead of Schedule F if:

• Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, or

• You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

Select one of the following codes and write the 3-digit number on page 1, line B:

120 Field crop, including grains and nongrains such as cotton, peanuts, feed corn, wheat, tobacco, linseed, potatoes, etc.

160 Vegetables and melons, garden-type vegetables and melons, such as sweet corn, tomatoes, squash, etc.

170 Fruit and tree nuts, including grapes, berries, olives, etc.

180 Ornamental horticulture and nursery products

211 Beehives

212 Beehives, except feedlots

215 Hogs, sheep, and goats

240 Dairy

250 Poultry and eggs, including chickens, ducks, pigeons, quail, etc.

260 General livestock, not specializing in any one livestock category

270 Animal specialty, including bees, fur-bearing animals, horses, snakes, etc.

280 Animal aquaculture, including fish, shellfish, mollusks, frogs, etc., produced within confined space

290 Forest products, including forest nurseries and seed gathering, extraction of pine gum, and gathering of forest products

300 Agricultural production, not specified

**Schedule R (Form 1040)**  
 Department of the Treasury  
 Internal Revenue Service  
 Name shown on Form 1040

**OMB No. 1545-0074**  
**1992**  
 Attachment  
 Sequence No. 16  
 Attach to Form 1040. See separate instructions for Schedule R.  
 Your social security number

**Credit for the Elderly or the Disabled**

You may be able to use Schedule R to reduce your tax if by the end of 1992:  
 • You were age 65 or older, OR  
 • You were under age 65, you retired on permanent and total disability, and you received taxable disability income.

**But you must also meet other tests. See the separate instructions for Schedule R.  
 Note: In most cases, the IRS can figure the credit for you. See page 23 of the Form 1040 instructions.**

**Part I Check the Box for Your Filing Status and Age**  
 And by the end of 1992: Check only one box:

Single:  
 Head of household, or  
 Qualifying widow(er) with dependent child

1 You were 65 or older  1  
 2 You were under 65 and you retired on permanent and total disability  2

3 Both spouses were 65 or older  3  
 4 Both spouses were under 65, but only one spouse retired on permanent and total disability  4  
 5 Both spouses were under 65, and both retired on permanent and total disability  5  
 6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability  6  
 7 One spouse was 65 or older, and the other spouse was under 65 and NOT retired on permanent and total disability  7

8 You were 65 or older and you did not live with your spouse at any time in 1992  8  
 9 You were under 65, you retired on permanent and total disability, and you did not live with your spouse at any time in 1992  9

If you checked box 1, 3, 7, or 8, skip Part II and complete Part III on the back. All others, complete Parts II and III.

**Part II Statement of Permanent and Total Disability** (Complete only if you checked box 2, 4, 5, 6, or 9 above.)

IF: 1 You filed a physician's statement for this disability for 1993 or an earlier year, or you filed a statement for tax years after 1993 and your physician signed line B on the statement, AND

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1992. check this box

• If you checked this box, you do not have to file another statement for 1992.  
 • If you did not check this box, have your physician complete the following statement.

**Physician's Statement** (See instructions at bottom of page 2.)

I certify that \_\_\_\_\_  
 Name of disabled person

was permanently and totally disabled on January 1, 1976, or January 1, 1977, OR was permanently and totally disabled on the date he or she retired. If retired after December 31, 1976, enter the date retired. ▶ \_\_\_\_\_  
 Physician: Sign your name on either line A or B below.

A The disability has lasted or can be expected to last continuously for at least a year  
 Physician's signature \_\_\_\_\_ Date \_\_\_\_\_  
 Physician's address \_\_\_\_\_

B There is no reasonable probability that the disabled condition will ever improve  
 Physician's signature \_\_\_\_\_ Date \_\_\_\_\_  
 Physician's address \_\_\_\_\_

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 11359K Schedule R (Form 1040) 1992

**Part III Figure Your Credit**

If you checked (in Part I):  
 Box 1, 2, 4, or 7 Enter: \$5,000  
 Box 3, 5, or 6 Enter: \$7,500  
 Box 8 or 9 Enter: \$3,750

**Caution:** If you checked box 2, 4, 5, 6, or 9 in Part I, you MUST complete line 11 below. All others, skip line 11 and enter the amount from line 10 on line 12.

If you checked:  
 • Box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total here.  
 • Box 2, 4, or 9 in Part I, enter your taxable disability income here.  
 • Box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total here.

**TIP:** For more details on what to include on line 11, see the instructions.  
 • If you completed line 11 above, look at lines 10 and 11. Enter the smaller of the two amounts here.  
 • All others, enter the amount from line 10 here.

12 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1992 (see instructions):

- a Nontaxable part of social security benefits, and nontaxable part of railroad retirement benefits treated as social security.
- b Nontaxable veterans' pensions, and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law.
- c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c.

14 Enter the amount from Form 1040, line 32

15 If you checked (in Part I):  
 Box 1 or 2 Enter: \$7,500  
 Box 3, 4, 5, 6, or 7 Enter: \$10,000  
 Box 8 or 9 Enter: \$5,000

16 Subtract line 15 from line 14. If line 15 is more than line 14, enter -0-

17 Divide line 16 above by 2

18 Add lines 13c and 17

19 Subtract line 18 from line 12. If line 18 is more than line 12, stop here; you cannot take the credit. Otherwise, go to line 21.

20 Decimal amount used to figure the credit

21 Multiply line 19 above by the decimal amount (15) on line 20. Enter the result here and on Form 1040, line 42. **Caution:** If you file Schedule C, C-EZ, D, E, or F (Form 1040), your credit may be limited. See the instructions for line 21 for the amount of credit you can claim.

**Instructions for Physician's Statement**

**Physician**  
 A physician determines that the disability has lasted or can be expected to last continuously for at least a year or can lead to death.

**Physician**  
 A person is permanently and totally disabled if both of the following apply:  
 1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and

**Physician**  
 If you retired after December 31, 1976, enter the date you retired in the space provided in Part I.

Name of person with self-employment income (as shown on Form 1040) Attachment Sequence No. 17 Social security number of person with self-employment income

Section B—Long Schedule SE

If you are a minister, member of a religious order, or Christian Science practitioner AND you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I.

If your only income subject to self-employment tax is church employee income and you are not a minister or a member of a religious order, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a.

Part I Self-Employment Tax

- 1 Net farm profit or (loss) from Schedule F, line 38, and farm partnerships, Schedule K-1 (Form 1065), line 15a. Note: Skip this line if you use the farm optional method. See requirements in Part II below and on page SE-3.
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a (other than farming). See page SE-2 for other income to report. Note: Skip this line if you use the nonfarm optional method. See requirements in Part II below and on page SE-3.
3 Combine lines 1 and 2.
4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3.
4b If you elected one or both of the optional methods, enter the total of lines 17 and 19 here.
4c Combine lines 4a and 4b. If less than \$400, do not file this schedule; you do not owe self-employment tax. Exception: If less than \$400 and you had church employee income, enter -0- and continue.
5a Enter your church employee income from Form W-2. Caution: See page SE-1 for definition of church employee income.
5b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-.
5c Net earnings from self-employment. Add lines 4c and 5b.
6 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 1992.
7 Total social security wages and tips (from Form(s) W-2) and railroad retirement (tier 1) compensation.
8a Unreported tips subject to social security tax (from Form 4137, line 9).
8b Add lines 8a and 8b.
9 Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 12a.
10 Multiply the smaller of line 6 or line 9 by 12.4% (.124).
11 Maximum amount of combined wages and self-employment earnings subject to Medicare tax or the 1.45% portion of the 7.65% railroad retirement (tier 1) tax for 1992.
12a Total Medicare wages and tips (from Form(s) W-2) and railroad retirement (tier 1) compensation.
12b Unreported tips subject to Medicare tax (from Form 4137, line 14).
13 Add lines 12a and 12b.
14 Subtract line 12c from line 11. If zero or less, enter -0- here and on line 14 and go to line 15.
15 Multiply the smaller of line 6 or line 13 by 2.9% (.029).
16 Self-employment tax. Add lines 10 and 14. Enter the result here and on Form 1040, line 47. Note: Also, enter one-half of the amount from line 15 on Form 1040, line 25.

Part II Optional Methods To Figure Net Earnings (See Who Can File Schedule SE on page SE-1 and Optional Methods on page SE-3)

Farm Optional Method. You may use this method only if (a) Your gross farm income was not more than \$2,400 or (b) Your gross income was more than \$2,400 and your net farm profits were less than \$1,733.

16 Maximum income for optional methods. Enter the smaller of: two-thirds (2/3) of gross farm income or \$1,600. Also, include this amount on line 4b above.

17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income for the amount on line 16. Also, include this amount on line 4b above.

18 Subtract line 17 from line 16.

19 Enter the smaller of: two-thirds (2/3) of gross nonfarm income for the amount on line 18. Also, include this amount on line 4b above.

20 From Schedule F, line 11, and Schedule K-1 (Form 1065), line 15b. From Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a. From Schedule F, line 38, and Schedule K-1 (Form 1065), line 15a.

SCHEDULE SE (Form 1040) Department of the Treasury Internal Revenue Service

OMB No. 1545-0074 1992 Attachment Sequence No. 17 Social security number of person with self-employment income

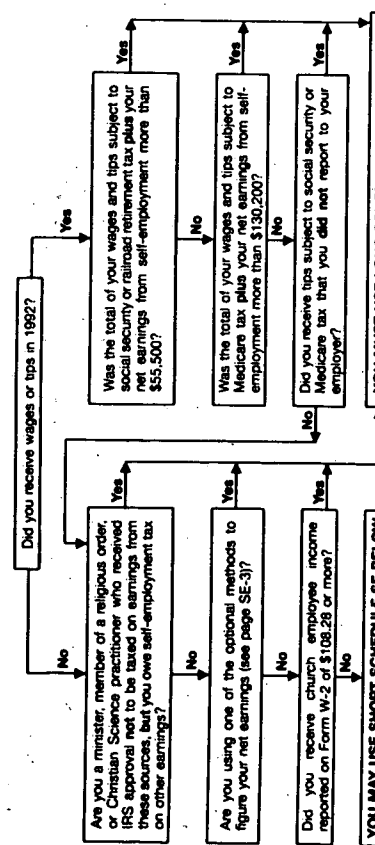
Self-Employment Tax

See instructions for Schedule SE (Form 1040). Attach to Form 1040. Name of person with self-employment income (as shown on Form 1040)

Who Must File Schedule SE

- Your wages (and tips) subject to social security AND Medicare tax (or railroad retirement tax) were less than \$130,200; AND
Your net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) were \$400 or more; OR
You had church employee income (as defined on page SE-1) of \$108.28 or more.
Exception: If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner, AND you filed Form 4361 and received IRS approval not to be taxed on those earnings, DO NOT file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 47.

May I Use Short Schedule SE or MUST I Use Long Schedule SE?



Section A—Short Schedule SE. Caution: Read above to see if you must use Long Schedule SE on the back (Section B).

- 1 Net farm profit or (loss) from Schedule F, line 38, and farm partnerships, Schedule K-1 (Form 1065), line 15a.
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a (other than farming). See page SE-2 for other income to report.
3 Combine lines 1 and 2.
4 Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax.
5 Self-employment tax. If the amount on line 4 is:
More than \$55,500 but less than \$130,200, multiply the amount in excess of \$55,500 by 2.9% (.029). Then, add \$9,491.50 to the result and enter the total.
\$130,200 or more, enter \$10,857.80.
Note: Also, enter one-half of the amount from line 5 on Form 1040, line 25.

For Paperwork Reduction Act Notice, see Form 1040 instructions. Schedule SE (Form 1040) 1992

Part III Vehicle Expenses (See instructions to find out which sections to complete.)

Section A.—General Information		(a) Vehicle 1	(b) Vehicle 2
12	Enter the date vehicle was placed in service	12	12
13	Total miles vehicle was driven during 1992	13	13
14	Business miles included on line 13	14	14
15	Percent of business use. Divide line 14 by line 13	15	15
16	Average daily round trip commuting distance	16	16
17	Commuting miles included on line 13	17	17
18	Other personal miles. Add lines 14 and 17 and subtract the total from line 13	18	18

19 Do you (or your spouse) have another vehicle available for personal purposes? Yes  No

20 If your employer provided you with a vehicle, is personal use during off duty hours permitted? Yes  No  Not applicable

21a Do you have evidence to support your deduction? Yes  No

21b If "Yes" is the evidence written? Yes  No

Section B.—Standard Mileage Rate (Use this section only if you own the vehicle.)

22 Multiply line 14 by 28¢ (28). Enter the result here and on line 1. (Rural mail carriers, see instructions.)

Section C.—Actual Expenses

	(a) Vehicle 1	(b) Vehicle 2
23	Gasoline, oil, repairs, vehicle insurance, etc.	23
24a	Vehicle rentals	24a
24b	Inclusion amount (see instructions)	24b
24c	Subtract line 24b from line 24a	24c
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25
26	Add lines 23, 24c, and 25	26
27	Multiply line 26 by the percentage on line 15	27
28	Depreciation. Enter amount from line 38 below	28
29	Add lines 27 and 28. Enter total here and on line 1.	29

Section D.—Depreciation of Vehicles (Use this section only if you own the vehicle.)

	(a) Vehicle 1	(b) Vehicle 2
30	Enter cost or other basis (see instructions)	30
31	Enter amount of section 179 deduction (see instructions)	31
32	Multiply line 30 by line 15 (see instructions if you elected the section 179 deduction)	32
33	Enter depreciation method and percentage (see instructions)	33
34	Multiply line 32 by the percentage on line 33 (see instructions)	34
35	Add lines 31 and 34	35
36	Enter the limitation amount from the table in the line 36 instructions	36
37	Multiply line 36 by the percentage on line 15	37
38	Enter the smaller of line 35 or line 37. Also, enter this amount on line 28 above	38

Form 2106 Employee Business Expenses

OMB No. 1545-0138 1992 Attachment Sequence No. 54

Department of the Treasury Internal Revenue Service (2) See separate instructions. Attach to Form 1040. Social security number Occupation in which expense was incurred

Part III Employee Business Expenses and Reimbursements

STEP 1 Enter Your Expenses	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1	Vehicle expense from line 22 or line 29	
2	Parking fees, tolls, and local transportation, including train, bus, etc.	
3	Travel expense while away from home overnight, including lodging, airplanes, car rental, etc. Do not include meals and entertainment	
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment	
5	Meals and entertainment expenses (see instructions)	
6	Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	

Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

STEP 2 Enter Amounts Your Employer Gave You for Expenses Listed in STEP 1

7	Enter amounts your employer gave you that were not reported to you in box 10 of Form W-2. Include any amount reported under code "L" in box 17 of your Form W-2 (see instructions).
---	---

STEP 3 Figure Expenses To Deduct on Schedule A (Form 1040)

8	Subtract line 7 from line 6
9	Enter 20% (20) of line 8, Column B
10	Subtract line 9 from line 8

Note: If both columns of line 8 are zero, stop here. If Column A is less than zero, report the amount as income and enter -A- on line 10, Column A. See the instructions for how to report.

Note: Add the amounts on line 10 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 18. (Qualified performing artists and individuals with disabilities, see the instructions for special rules on where to enter the total.)

For Paperwork Reduction Act Notice, see instructions.

Form 2441

Child and Dependent Care Expenses

OMB No. 1545-0088 1992

Attachment to Form 1040

See separate instructions.

Department of the Treasury Internal Revenue Service

Year ended January 31, 1992

Caution: If you have a child who was born in 1992 and the amount on Form 1040, line 32, is less than \$22,370, see A Change to Note on page 1 of the instructions before completing this form.

If you paid cash wages of \$50 or more in a calendar quarter to an individual for services performed in your home, you must file an employment tax return. Get Form 943 for details.

Part I Persons or Organizations Who Provided the Care—You must complete this part. (See the instructions.)

Table with 4 columns: (a) Care provider's name, (b) Address, (c) Identifying number (SSN or EIN), (d) Amount paid (see instructions)

2 Add the amounts in column (d) of line 1. Next: Did you receive employer-provided dependent care benefits? YES: Complete Part III on the back now. NO: Complete Part II below.

Part III Credit for Child and Dependent Care Expenses

3 Enter the number of qualifying persons cared for in 1992. See the instructions to find out who is a qualifying person. Caution: To qualify, the person(s) must have shared the same home with you in 1992.

4 Enter the amount of qualified expenses you incurred and actually paid in 1992. See the instructions to find out which expenses qualify. Caution: If you completed Part III on page 2, do not include on this line any excluded benefits shown on line 25.

5 Enter \$2,400 (\$4,800 if you paid for the care of two or more qualifying persons).

6 If you completed Part III on page 2, enter the excluded benefits, if any, from line 25.

7 Subtract line 6 from line 5. If the result is zero or less, skip lines 8 through 13; enter -0- on line 14, and go to line 15.

8 Look at lines 4 and 7. Enter the smaller of the two amounts here.

9 You must enter your earned income. See the instructions for the definition of earned income. Note: If you are not filing a joint return, go to "All other filers" on line 11 now.

10 If you are filing a joint return, you must enter your spouse's earned income. If your spouse was a student or disabled, see the instructions for the amount to enter.

11 If you are filing a joint return, look at lines 8, 9, and 10. Enter the smallest of the three amounts here.

12 Enter the amount from Form 1040, line 32.

13 Enter the decimal amount shown below that applies to the amount on line 12.

Table for line 13: Decimal amount is. Over- But not over- 10,000-12,000 .30 12,000-14,000 .28 14,000-16,000 .27 16,000-18,000 .26 18,000-20,000 .25 20,000-22,000 .24 22,000-24,000 .23 24,000-26,000 .22 26,000-28,000 .21 28,000-No limit .20

14 Multiply line 11 above by the decimal amount on line 13.

15 Multiply any qualified expenses for 1991 that you paid in 1992 by the decimal amount that applies to the amount on your 1991 Form 1040, line 32, or Form 1040A, line 17. You must complete Part I and attach a statement. See the instructions.

16 Add lines 14 and 15. See the instructions for the amount of credit you can claim.

For Paperwork Reduction Act Notice, see separate instructions.

Form 2441 (1992)

Form 2441 (1992) Page 2

Part III Employer-Provided Dependent Care Benefits—Complete this part only if you received employer-provided dependent care benefits.

17 Enter the total amount of employer-provided dependent care benefits you received for 1992. This amount should be shown in box 22 of your W-2 form(s). Do not include amounts that were reported to you as wages in box 10 of Form(s) W-2.

18 Enter the amount forfeited, if any. Caution: See the instructions.

19 Subtract line 18 from line 17.

20 Enter the total amount of qualified expenses incurred in 1992 for the care of a qualifying person. See the instructions.

21 Look at lines 19 and 20. Enter the smaller of the two amounts here.

22 You must enter your earned income. See the instructions for lines 9 and 10 for the definition of earned income.

23 Note: If you are not filing a joint return, go to "All other filers" on line 24 now.

24 If you are filing a joint return, you must enter your spouse's earned income, if your spouse was a student or disabled, see the instructions for lines 9 and 10 for the amount to enter.

25 Enter the smaller of the two amounts here.

26 Excluded benefits. Enter here the smallest of the following: The amount from line 21, or The amount from line 24, or \$5,000 (\$2,500 if married filing a separate return).

27 Taxable benefits. Subtract line 25 from line 19. Enter the result, but not less than zero. Also, include this amount in the total on Form 1040, line 7. On the dotted line next to line 7, write "DCB".

Next: If you are also claiming the child and dependent care credit, fill in Form 1040 through line 40. Then, complete Part II of this form.

Form 3800 (1992) Schedule A Additional General Business Credit Allowed By Section 38(c)(2) (Before Repeal by the Revenue Reconciliation Act of 1980)—Only Applicable to C Corporations

Table with 16 rows (16-31) and 2 columns (17, 19, 20, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34). Rows describe various tax calculations and credits.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

Form 3800 Department of the Treasury General Business Credit (Form 3800) (OMB No. 1545-0085) 1992 Attachment Sequence No. 22

Table with 15 rows (1a-15) and 2 columns (1a, 1b, 1c, 1d, 1e, 1f, 1g, 1h, 1i, 1j, 1k, 1l, 1m, 1n, 1o). Rows describe various tax credits and limitations.

Table with 15 rows (16-30) and 2 columns (16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30). Rows describe various tax credits and limitations.

Form 6251

Alternative Minimum Tax—Individuals

Department of the Treasury  
Internal Revenue Service (15)

OMB No. 1545-0227

1992

Attachment No. 32  
Schedule No. 32

▶ See separate instructions.  
▶ Attach to Form 1040 or Form 1040NR.

Your social security number

1	Enter the amount from Form 1040, line 35. If less than zero, enter as a negative amount	1	
2	Net operating loss deduction, if any, from Form 1040, line 22. Enter as a positive amount	2	
3	Overall itemized deductions limitation amount (see instructions)	3	
4	Combine lines 1, 2, and 3	4	
5	Adjustments: (See instructions before completing.)	5a	
6	Standard deduction, if any, from Form 1040, line 34	5b	
7	Medical and dental expenses. Enter the smaller of the amount from Schedule A (Form 1040), line 4, or 2% of (105) of Form 1040, line 32	5c	
8	Miscellaneous itemized deductions from Schedule A (Form 1040), line 24	5d	
9	Taxes from Schedule A (Form 1040), line 9	5e	
10	Refund of taxes	5f	
11	Certain home mortgage interest	5g	
12	Investment interest expense	5h	
13	Depreciation of tangible property placed in service after 1986	5i	
14	Circulation and research and experimental expenditures paid or incurred after 1986	5j	
15	Mining exploration and development costs paid or incurred after 1986	5k	
16	Long-term contracts entered into after 2/29/86	5l	
17	Pollution control facilities placed in service after 1986	5m	
18	Installation sales of certain property	5n	
19	Adjusted gain or loss	5o	
20	Incentive stock options	5p	
21	Certain loss limitations	5q	
22	Tax shelter farm activities	5r	
23	Passive activities	5s	
24	Beneficiaries of estates and trusts	5t	
25	Combine lines 5a through 5t	5u	
26	Tax preference items: (See instructions before completing.)	6a	
27	Appreciated property charitable deduction	6b	
28	Tax-exempt interest from private activity bonds issued after 9/7/86	6c	
29	Depreciation	6d	
30	Accelerated depreciation of real property placed in service before 1987	6e	
31	Accelerated depreciation of leased personal property placed in service before 1987	6f	
32	Intangible drilling costs	6g	
33	Intangible drilling costs	6h	
34	Add lines 6a through 6h	6i	
35	Combine lines 4, 5t, and 6i	7	
36	Energy preference adjustment for certain taxpayers. Do not enter more than 40% of line 7. See instructions	8	
37	Subtract line 8 from line 7	9	
38	Alternative tax net operating loss deduction. See instructions for limitations	10	
39	Alternative minimum taxable income. Subtract line 10 from line 9. If married filing separately, see instructions	11	
40	Enter: \$40,000 (\$20,000 if married filing separately, \$30,000 if single or head of household)	12	
41	Enter: \$150,000 (\$75,000 if married filing separately, \$112,500 if single or head of household)	13	
42	Subtract line 13 from line 11. If zero or less, enter -0- here and on lines 15 and go to line 16	14	
43	Multiply line 14 by 25% (.25)	15	
44	Exemption. Subtract line 15 from line 12. If zero or less, enter -0-. If completing this form for a child under age 14, see instructions for amount to enter	16	
45	Subtract line 16 from line 11. If zero or less, enter -0- here and on line 22 and skip lines 18 through 21.	17	
46	Multiply line 17 by 24% (.24)	18	
47	Alternative minimum tax, foreign tax credit. See instructions	19	
48	Tentative minimum tax. Subtract line 19 from line 18	20	
49	Enter your tax from Form 1040, line 39, minus any foreign tax credit on Form 1040, line 43. If an amount from Form 4970 is entered on line 39 of Form 1040, also include the amount from Form 4970 on this line	21	
50	Alternative minimum tax. Subtract line 21 from line 20. If zero or less, enter -0-. Enter this amount on Form 1040, line 46. If completing this form for a child under age 14, see instructions for amount to enter	22	

Form 6251 (1992)

Cat. No. 136003

For Paperwork Reduction Act Notice, see separate instructions.

Form 8582 (1992) **Caution:** The worksheets are not required to be filed with your tax return and may be detached before filing Form 8582. Keep a copy of the worksheets for your records.

**Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See instructions on page 7.)**

Name of activity	Current year			Prior year			Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c. . . . .								

**Worksheet 2—For Form 8582, Lines 2a, 2b, and 2c (See instructions on page 7.)**

Name of activity	Current year			Prior year			Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 2a, 2b, and 2c. . . . .								

**Worksheet 3—Use this worksheet if an amount is shown on Form 8582, line 9 (See instructions on page 8.)**

Name of activity	Form or schedule to be reported on			Special allowance (See instructions.)		
	(a) Loss (See instructions.)	(b) Ratio (See instructions.)	(c) Special allowance (See instructions.)	(a) Loss (See instructions.)	(b) Ratio (See instructions.)	(c) Special allowance (See instructions.)
Total. . . . .					1.00	

**Worksheet 4—Allocation of Unallowed Losses (See instructions on page 8.)**

Name of activity	Form or schedule to be reported on			Ratio (See instructions.)		
	(a) Loss (See instructions.)	(b) Ratio (See instructions.)	(c) Unallowed loss (See instructions.)	(a) Loss (See instructions.)	(b) Ratio (See instructions.)	(c) Unallowed loss (See instructions.)
Total. . . . .					1.00	

**Worksheet 5—Allowed Losses (See instructions on page 8.)**

Name of activity	Form or schedule to be reported on			Allowed loss (See instructions.)		
	(a) Loss (See instructions.)	(b) Ratio (See instructions.)	(c) Allowed loss (See instructions.)	(a) Loss (See instructions.)	(b) Ratio (See instructions.)	(c) Allowed loss (See instructions.)
Total. . . . .						

OMB No. 1545-0048  
**1992**  
 Department of the Treasury  
 Internal Revenue Service  
 Form **8582**  
 Passive Activity Loss Limitations  
 ▶ See separate instructions.  
 ▶ Attach to Form 1040 or Form 1041.  
 Identifying number

**Part I** 1992 Passive Activity Loss  
**Caution:** See the instructions for Worksheets 1 and 2 on page 7 before completing Part I.  
 Rental Real Estate Activities With Active Participation (For the definition of active participation see Active Participation in a Rental Real Estate Activity on page 3 of the instructions.)

1a	Activities with net income (from Worksheet 1, column (a))		
1b	Activities with net loss (from Worksheet 1, column (b))		
1c	Prior year unallowed losses (from Worksheet 1, column (c))		
1d	Combine lines 1a, 1b, and 1c		
2a	Activities with net income (from Worksheet 2, column (a))		
2b	Activities with net loss (from Worksheet 2, column (b))		
2c	Prior year unallowed losses (from Worksheet 2, column (c))		
2d	Combine lines 2a, 2b, and 2c		

3 Combine lines 1d and 2d. If the result is net income or zero, see the instructions for line 3. If this line and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10.

**Part II** Special Allowance for Rental Real Estate With Active Participation  
 Notes: Enter all numbers in Part II as positive amounts. (See instructions on page 7 for examples.)

4	Enter the smaller of the loss on line 1d or the loss on line 3		
5	Enter \$150,000. If married filing separately, see the instructions.		
6	Enter modified adjusted gross income, but not less than zero (see instructions). Note: If line 6 is equal to or greater than line 5, skip lines 7 and 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7.		
7	Subtract line 6 from line 5		
8	Multiply line 7 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions.		
9	Enter the smaller of line 4 or line 8		

**Part III** Total Losses Allowed

10	Add the income, if any, on lines 1a and 2a and enter the total		
11	Total losses allowed from all passive activities for 1992. Add lines 9 and 10. See the instructions to find out how to report the losses on your tax return.		



Form 8822 (1982)  
**Worksheet 6—Activities With Losses Reported on Two or More Different Forms or Schedules (See instructions on page 8.)**

Name of Activity	(a) (See instr.)	(b) (See instr.)	(c) Ratio (See instr.)	(d) Unallowed loss (See instr.)	(e) Allowed loss (See instr.)
Form or Schedule To Be Reported on:					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or Schedule To Be Reported on:					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or Schedule To Be Reported on:					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
<b>Total</b>			1.00		

**Form 8615** **Tax for Children Under Age 14**  
 Who Have Investment Income of More Than \$1,200

OMB No. 1545-0088  
 1992  
 Attach ONLY to the child's Form 1040, Form 1040A, or Form 1040NR.

**General Instructions**  
 Purpose of Form. For children under age 14, investment income (such as taxable interest and dividends) over \$1,200 is taxed at the parent's rate if the parent's rate is higher than the child's rate. If the child's investment income is more than \$1,200, use this form to figure the child's tax.

**Investment Income.** As used on this form, "investment income" includes all taxable income other than earned income as defined on page 2. It includes income such as taxable interest, dividends, capital gains, rents, royalties, etc. It also includes pension and annuity income and income (other than earned income) received as the beneficiary of a trust.

**Who Must File.** Generally, Form 8615 must be filed for any child who was under age 14 on January 1, 1993, and who had more than \$1,200 of investment income. If neither parent was alive on December 31, 1992, do not use Form 8615. Instead, figure the child's tax in the normal manner.

**Note.** The parent may be able to elect to report the child's interest and dividends on his or her return. If the parent makes this election, the child will not have to file a return or Form 8615. For more details, see the instructions for Form 1040 or Form 1040A, or get Form 8614.

Child's name shown on return: \_\_\_\_\_

**Step 1** Figure child's net investment income

1 Enter child's investment income, such as taxable interest and dividend income. See instructions. If this amount is \$1,200 or less, stop here; do not file this form.

2 If the child DID NOT itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$1,200. If the child ITEMIZED deductions, see instructions.

3 Subtract line 2 from line 1. If the result is zero or less, stop here; do not complete the rest of this form but ATTACH it to the child's return.

4 Enter child's taxable income from Form 1040, line 37; Form 1040A, line 22; or Form 1040NR, line 35. Enter the smaller of line 3 or line 4 here.

**Step 2** Figure tentative tax based on the tax rate of the parent listed on line A.

5 Enter parent's taxable income from Form 1040, line 37; Form 1040A, line 22; Form 1040EZ, line 5; or Form 1040NR, line 35. If the parent transferred property to a trust, see instructions.

6 Enter the total, if any, of the net investment income from Forms 8615, line 5, of ALL OTHER children of the parent. Do not include the amount from line 5 above.

7 Add lines 5, 6, and 7.

8 Tax on line 8 based on the parent's filing status. See instructions. If from Schedule D, enter amount from line 22 of that Schedule D here.

9 Enter parent's tax from Form 1040, line 38; Form 1040A, line 23; Form 1040EZ, line 7; or Form 1040NR, line 36. If from Schedule D, enter amount from line 22 of that Schedule D here.

10 Subtract line 9 from line 8. If line 7 is blank, enter on line 13 the amount from line 11; skip lines 12a and 12b.

11 Add lines 5 and 7.

12a Divide line 5 by line 12a. Enter the result as a decimal (rounded to two places).

13 Multiply line 11 by line 12b.

**Step 3** Figure child's tax

14 Enter the amount from line 10 above. If lines 4 and 5 above are the same, go to line 16.

15 Subtract line 5 from line 4. Enter the result as a decimal (rounded to two places).

16 Tax on line 14 based on the child's filing status. See instructions. If from Schedule D, enter amount from line 22 of that Schedule D here.

17 Add lines 13 and 15.

18 Tax on line 4 based on the child's filing status. See instructions. If from Schedule D, check here.

19 Enter the larger of line 16 or line 17 here and on Form 1040, line 38; Form 1040A, line 23; or Form 1040NR, line 36. Be sure to check the box for "Form 8615" even if line 17 is more than line 16.

**Amended Return.** If after the child's income is filed, the parent's taxable income is changed or the net investment income of any of the parent's other children is changed, the child's tax must be figured using the adjusted amounts.

If the child's tax is changed as a result of the adjustments, file Form 1040X, Amended U.S. Individual Income Tax Return, to correct the child's tax.

**Alternative Minimum Tax.** A child whose tax is figured on Form 8615 may owe the alternative minimum tax. For details, get Form 6251, Alternative Minimum Tax—Individuals, and its instructions.

**Pepperwort Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: Reconciling, 13 min.; Learning about the law or the form, 12 min.; Preparing the form, 44 min.; Copying, assembling, and sending the form to the IRS, 17 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the instructions of the tax return with which this form is filed.

**Specific Instructions**  
 (Section references are to the Internal Revenue Code.)

Lines A and B. If the child's parents were married to each other and filed a joint return, enter the name and social security number (SSN) of the parent who is listed first on the joint return. For example, if the father's name is listed first on the return and his SSN is entered in the block labeled "Your social security number," enter his name on line A and his SSN on line B.

If the parents were married but filed separate returns, enter the name and SSN of the parent who had the higher taxable income. If you do not know which parent had the higher taxable income, see Pub. 928.

If the parents were unmarried, treated as unmarried for Federal income tax purposes, or separated either by divorce or separate maintenance decree, enter the name and SSN of the parent who had custody of the child for most of the year (the custodial parent).

**Exception.** If the custodial parent remained and filed a joint return with his or her spouse, enter the name and SSN of the person listed first on the joint return, even if that person is not the child's parent. If the custodial parent and his or her spouse filed separate returns, enter the name and SSN of the person with the higher taxable income, even if that person is not the child's parent.

**Note:** If the parents were unmarried but filed together during the year with the child, enter the name and SSN of the parent who had the higher taxable income.

Line 1. If the child had no earned income (defined below), enter the child's adjusted gross income from Form 1040, line 32; Form 1040A, line 17; or Form 1040NR, line 31.

If the child had earned income, use the following worksheet to figure the amount to enter on line 1. But if the child files Form 2556, Foreign Earned Income Exclusion, has a net loss from self-employment, or claims a net operating loss deduction, do not use the worksheet below. Instead, use the worksheet in Pub. 928 to figure the amount to enter on line 1.

**Worksheet (keep a copy for your records)**

1. Enter the amount from the child's Form 1040, line 23; Form 1040A, line 14; or Form 1040NR, line 23, whichever applies.

2. Enter the child's earned income (defined below) plus any deduction from Form 1040, line 28; or Form 1040NR, line 27, whichever applies.

3. Subtract line 2 from line 1. Enter the result here and on Form 8615, line 1.

**Earned income** includes wages, tips, and other payments received for personal services performed. Generally, earned income is the total of the amounts reported on Form 1040, lines 7, 12, and 19; Form 1040A, line 7; or Form 1040NR, lines 8, 13, and 20.

Line 2. If the child itemized deductions, enter on line 2 the greater of:

- \$200 plus the portion of the amount on Schedule A (Form 1040), line 28, or Schedule A (Form 1040NR), line 10, that Schedule D is used to figure the tax. See Pub. 929 for details on how to figure the net capital gain included on line 14 and how to complete Part IV of Schedule D.
- \$1,200.

Line 6. If the parent's taxable income is more than zero, enter zero on line 6. If the parent filed a joint return, enter the taxable income shown on that return even if the parent's spouse is not the

child's parent. If the parent transferred property to a trust which sold or exchanged the property during the year at a gain, include any gain that was taxed to the trust under section 644 in the amount entered on line 6. Enter "Section 644" and the amount to the right of the line 6 entry. Also, see the instructions for line 10.

Line 7. If the individual identified as the parent on this Form 8615 is also identified as the parent on any other Form 8615, add the amounts, if any, from line 5 on each of the other Forms 8615 and enter the total on line 7.

Line 8. Figure the tax using the tax Table, Tax Rate Schedules, or Schedule D (Form 1040), Capital Gains and Losses, whichever applies. If any net capital gain is included on lines 5, 6, and/or 7, the tax on the amount on line 8 may be less if Part IV of Schedule D can be used to figure the tax. See Pub. 929 for details on how to figure the net capital gain included on line 8 and how to complete Schedule D. Schedule D should be used to figure the tax if:

- Single filer, joint filer, or surviving widower: \$1,900
- Married filing jointly: \$3,800
- Head of household: \$74,150

If Schedule D is used to figure the tax, enter on Form 8615, line 9, the amount from line 29 of that Schedule D. Also, enter the amount from line 22 of that Schedule D in the space next to line 9.

Line 10. If the parent filed a joint return, enter the tax shown on that return even if the parent's spouse is not the child's parent.

If line 6 includes any gain taxed to a trust under section 644, add the tax imposed under section 644(a)(2)(A) to the tax shown on the parent's return. Enter the total on line 10 instead of the tax from the parent's return. Also, enter "Section 644" to the right of the line 10 entry.

Line 16. Figure the tax using the Tax Table, Tax Rate Schedule X, or Schedule D, whichever applies. If line 14 is more than \$1,900 and includes any net capital gain, the tax may be less if Schedule D is used to figure the tax. See Pub. 929 for details on how to figure the net capital gain included on line 14 and how to complete Part IV of Schedule D.

Line 17. Figure the tax as if these rules did not apply. For example, if the child files Schedule D and can use Part IV to figure his or her tax, complete Part IV of the child's actual Schedule D.

Form 8801

Department of the Treasury  
Internal Revenue Service  
Nameplate shown on return

Credit For Prior Year Minimum Tax—  
Individuals and Estates

OMB No. 1545-0073  
1992  
OMB No. 1545-0073  
Department No. 74

Part I Not Minimum Tax on Exclusion Items

- Enter the amount from line 4 of 1991 Form 6251, Form 1041 item, see instructions.
- Enter adjustments and tax preference items treated as exclusion items. See instructions.
- Minimum tax credit not operating loco exclusion. See instructions.
- Combine lines 1, 2, and 3. If zero or less, enter -0-. If zero or less on line 15 and go to Part II. If more than \$155,000 and you were married filing separately for 1991, see instructions.
- Enter the amount from line 12 of 1991 Form 6251, Form 1041 item, enter \$20,000.
- Enter the amount from line 13 of 1991 Form 6251, Form 1041 item, enter \$75,000.
- Subtract line 6 from line 4. If zero or less, enter -0-. If zero or less on line 8 and go to line 9.
- Multiply line 7 by 25% (.25).
- Subtract line 8 from line 5. If zero or less, enter -0-. If completing for a child under 14, see instructions.
- Subtract line 9 from line 4. If zero or less, enter -0-. If zero or less on line 15, end go to Part II.
- Multiply line 10 by 24% (.24). Form 1041NR item, see instructions.
- Minimum tax foreign tax credit on exclusion items. See instructions.
- Tentative minimum tax on exclusion items. Subtract line 12 from line 11.
- Enter the amount from line 21 of 1991 Form 6251, or line 30c of 1991 Form 6258.
- Not minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-.

Part II Minimum Tax Credit and Carryforward to 1993

- Enter the amount from line 22 of 1991 Form 6251, or line 39 of 1991 Form 6258.
- Enter the amount from line 15 above.
- Subtract line 17 from line 16. If less than zero, enter as a negative amount.
- 1991 minimum tax credit carryforward. Enter the amount from line 28 of 1991 Form 6251.
- Enter your 1991 unallowed credit for fuel produced from a nonconventional source, plus your 1991 unallowed orphan drug credit. See instructions.
- Combine lines 16, 18, and 20. If zero or less, enter -0- and see instructions.
- Enter your 1992 regular income tax liability minus allowable credits. See instructions.
- Enter the amount from line 20 of 1992 Form 6251, or line 37 of 1992 Schedule H (Form 1041).
- Subtract line 23 from line 22. If zero or less, enter -0-.
- Minimum tax credit. Enter the number of line 21 of line 24. Also enter this amount on the appropriate line of your 1992 tax return. See instructions.
- Minimum tax credit carryforward to 1993. Subtract line 25 from line 21. See instructions.

General Instructions

Section references are to the Internal Revenue Code.

Paperwork Reduction Act Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to process your return and to prepare our tax statistics. We will not share your information with other agencies unless you consent to it. If you do not consent to the sharing of your information with other agencies, you will need to file this form with every return you file.

Who Should File.—Form 8801 is used by individuals, trusts, and estates to compute the minimum tax credit. It can be used by other taxpayers (AMT) included in their tax return for 1991. This form is also used to figure any minimum tax credit carryforward that may be used in future years.

Who Should File.—Form 8801 should be completed by individuals, trusts, and estates that had an AMT liability in 1991 and adjustments or tax preference items (other than exclusion items) in 1991; a minimum tax credit carryforward from 1991 to 1992; or

if you have comments concerning the accuracy of these time estimates or

if you are having difficulty in preparing this form.

Preparing this form. . . . 1 hr., 33 min.

Learning about the form. . . . 1 hr., 3 min.

Copying, accounting, and attaching this form to the IRS. . . . 17 min.

If you have comments concerning the accuracy of these time estimates or

Form 8801 (1992)

Line 1—Form 1041 item.—Skip lines 1 through 3 of Form 6251. Complete Parts I and II of Form 8801. Form 1041NR, Form 1041, Form 6251, and Form 6258. For Part I of Form 8801, take into account only exclusion items. (The amounts included on lines 13 and 14 of Form 8801 are the amount of the less deduction (MTCNOLD). However, do not limit the MTCNOLD to 80% of the amount on line 8 of Form 8801 (see the instructions for line 3 below for how to compute the MTCNOLD). On Part II of Form 8801, do not take into account deferral items in computing lines 18 and 19. If the amount on line 12 of Form 8801 is zero or less, enter zero on line 4 of Form 8801. Otherwise, enter the amount from line 12 of Form 8801, adjusted for exclusion items that were allocated to the beneficiary, on line 4 of Form 8801.

Line 2—Enter on this line the adjustments and tax preference items treated as exclusions. Exclusion items are your AMT adjustments and tax preference items for the standard deduction, itemized deductions (including any investment interest expense reported on Schedule E), the deduction for charitable contributions of appreciated property, certain tax-exempt interest, and depletion. Combine lines 5a through 5g and line 6 through 6c of your 1991 Form 6251. Enter the amount on line 2.

Line 3—Minimum tax credit not operating loco deduction.—Your MTCNOLD is the aggregate of the minimum tax credit not operating loco (MTCNOLD) carryovers and carrybacks to 1991. The MTCNOLD is not limited to 80% of alternative minimum taxable income (AMTI) computed by taking into account only exclusion items. Your MTCNOLD is figured as follows:

For loss years beginning after 1986, your MTCNOLD is the excess of the deductions allowed in computing AMTI (including the MTCNOLD), taking into account only exclusion items, over the amount included in computing AMTI. The excess is computed with the modifications in section 172(d), using section 172(d) modifications that are separately computed in figuring the MTCNOLD.

For loss years beginning before 1987, the amount of MTCNOLD that may be carried forward to tax years other than 1986 is equal to the amount of regular tax NOL that may be carried from such loss years to the first tax year beginning after 1986.

To determine the amount of MTCNOLD that may be carried to tax years other than 1991, apply sections 172(b)(2) and 172(d), with appropriate modifications to take into account exclusion items.

Line 4.—If you were married filing separately for 1991 and line 4 is greater than \$155,000, you must include an additional amount on line 4. If line 4 is \$235,000 or more, include an additional \$20,000 on line 4. Otherwise, include 25% of the excess of the amount on line 4 over \$155,000. For example, if the amount on line 4 is \$175,000, enter \$180,000 instead—the additional \$3,000 times 25%.

Line 5.—If you are completing this form for a child who was under age 14 on January 1, 1992, and at least one of the child's parents was alive on December 31, 1991, do not follow the instructions on the form for line 5. Instead, if line 8 is equal to or more than line 5, enter zero; otherwise, enter the smaller of (1) the amount by which line 5 exceeds line 8, or (2) the amount entered on line F of the worksheet for line 16 of the child's 1991 Form 6251.

Line 11.—If you filed Form 1041NR for 1991 and had a net gain on the disposition of U.S. real property interests, enter on line 11 the larger of (1) 21% of the net gain or (2) 24% of line 10. Otherwise, enter 24% of line 10.

Line 12.—Minimum tax foreign tax credit on exclusion items.—Refigure your minimum tax foreign tax credit using only exclusion items attributable to sources outside the United States. To do this, use a separate 1991 Form 1116, Foreign Tax Credit, for each type of income and follow the steps below.

Step 1. Fill in Part I of Form 1116 using that portion of your taxable income and exclusion items attributable to sources outside the United States.

Step 2. Complete Part IV of Form 1116. Enter the refundable credit from line 32 of Form 1116 on line 12 of Form 8801.

If line 13 of Form 1116 is greater than line 20 of Form 1116, keep a record of the difference between these two lines. This amount is carried forward and used to compute your foreign tax credit on exclusion items next year.

Line 20.—Enter the unused portion of your 1991 credit for fuel produced from a nonconventional source that was not allowed before 1991. Also include on this line the unused portion of the limitation on certain drug credits allowed solely because of the limitation under section 2812(a)(2)(B).

Line 21.—If line 21 is zero or less, you do not have a minimum tax credit or a minimum tax credit carryforward. Do not complete the rest of this form.

Line 22.—Follow the instructions below and refer to your 1992 income tax return to figure the amount to enter on line 22.

Form 1041.—Subtract from the amount on line 40 the total of any credits on lines 41 through 44 (not including any credit for prior year minimum tax) and any write-in credit on line 45.

Form 1041NR.—Subtract from the amount on line 38 the total of any credits on lines 39 through 41 (not including any credit for prior year minimum tax) and any write-in credit on line 42.

Form 1041.—Subtract the total of any credits on lines 2a through 2c, Schedule G from the amount on line 1, Schedule G.

Line 25.—Minimum tax credit.—Enter the minimum tax credit on the following line of your tax return:

Form 1041, line 41.

Form 1041, line 2d, Schedule G.

All others, enter the minimum tax credit on the line provided on your tax return.

Line 29.—Carryforward of minimum tax credit.—Keep a record of this amount because it can be carried forward and used in future years.

For example, the limitation of nonbusiness deductions to the amount of nonbusiness income must be separately computed in figuring the MTCNOLD using only nonbusiness income and deductions taking into account only exclusion items. However, ignore the disallowance of the deduction for personal exemptions under section 172(d)(3) because it has already been taken into account in computing AMTI using only exclusion items.

For loss years beginning before 1987, the amount of MTCNOLD that may be carried forward to tax years other than 1986 is equal to the amount of regular tax NOL that may be carried from such loss years to the first tax year beginning after 1986.

To determine the amount of MTCNOLD that may be carried to tax years other than 1991, apply sections 172(b)(2) and 172(d), with appropriate modifications to take into account exclusion items.

Line 4.—If you were married filing separately for 1991 and line 4 is greater than \$155,000, you must include an additional amount on line 4. If line 4 is \$235,000 or more, include an additional \$20,000 on line 4. Otherwise, include 25% of the excess of the amount on line 4 over \$155,000. For example, if the amount on line 4 is \$175,000, enter \$180,000 instead—the additional \$3,000 times 25%.

Line 5.—If you are completing this form for a child who was under age 14 on January 1, 1992, and at least one of the child's parents was alive on December 31, 1991, do not follow the instructions on the form for line 5. Instead, if line 8 is equal to or more than line 5, enter zero; otherwise, enter the smaller of (1) the amount by which line 5 exceeds line 8, or (2) the amount entered on line F of the worksheet for line 16 of the child's 1991 Form 6251.

Line 11.—If you filed Form 1041NR for 1991 and had a net gain on the disposition of U.S. real property interests, enter on line 11 the larger of (1) 21% of the net gain or (2) 24% of line 10. Otherwise, enter 24% of line 10.

Line 12.—Minimum tax foreign tax credit on exclusion items.—Refigure your minimum tax foreign tax credit using only exclusion items attributable to sources outside the United States. To do this, use a separate 1991 Form 1116, Foreign Tax Credit, for each type of income and follow the steps below.

Step 1. Fill in Part I of Form 1116 using that portion of your taxable income and exclusion items attributable to sources outside the United States.

Step 2. Complete Part IV of Form 1116. Enter the refundable credit from line 32 of Form 1116 on line 12 of Form 8801.

If line 13 of Form 1116 is greater than line 20 of Form 1116, keep a record of the difference between these two lines. This amount is carried forward and used to compute your foreign tax credit on exclusion items next year.

Line 20.—Enter the unused portion of your 1991 credit for fuel produced from a nonconventional source that was not allowed before 1991. Also include on this line the unused portion of the limitation on certain drug credits allowed solely because of the limitation under section 2812(a)(2)(B).

Line 21.—If line 21 is zero or less, you do not have a minimum tax credit or a minimum tax credit carryforward. Do not complete the rest of this form.

Line 22.—Follow the instructions below and refer to your 1992 income tax return to figure the amount to enter on line 22.

Form 1041.—Subtract from the amount on line 40 the total of any credits on lines 41 through 44 (not including any credit for prior year minimum tax) and any write-in credit on line 45.

Form 1041NR.—Subtract from the amount on line 38 the total of any credits on lines 39 through 41 (not including any credit for prior year minimum tax) and any write-in credit on line 42.

Form 1041.—Subtract the total of any credits on lines 2a through 2c, Schedule G from the amount on line 1, Schedule G.

Line 25.—Minimum tax credit.—Enter the minimum tax credit on the following line of your tax return:

Form 1041, line 41.

Form 1041, line 2d, Schedule G.

All others, enter the minimum tax credit on the line provided on your tax return.

Line 29.—Carryforward of minimum tax credit.—Keep a record of this amount because it can be carried forward and used in future years.

Form 8801 (1992)

OMB No. 1545-0073

OMB No. 1545-1128  
**1992**  
 Assurance  
 Sequence No. 40

### Parents' Election To Report Child's Interest and Dividends

Attach to parents' Form 1040 or Form 1040NR.

**General instructions**

**Purpose of Form.** Use this form if you choose to report your child's income on your return. If you do, your child will not have to file a return. You can file this form if your child meets all of the following conditions:

- Was under age 14 on January 1, 1993.
- Had income only from interest and dividends, including Alaska Permanent Fund dividends.
- Had gross income for 1992 that was more than \$500 but less than \$5,000.

**How To Make the Election.** To make the election, complete and attach Form 8814 to your tax return and file it before the due date (8814 must be filed for each child whose income you choose to report. Caution: The Federal income tax on your child's income may be less if you file a tax return for your child instead of making this election. This is because you cannot take certain deductions that your child would be entitled to on his or her own return. For details, see **Deductions You May Not Take** on page 2.

**Instructions continue on back.**

Name(s) shown on your return

A. Child's name (first, initial, and last)

B. Child's social security number

C. If more than one Form 8814 is attached, check here

**Step 1** Figure amount of child's interest and dividend income to report on your return

1a	Enter your child's taxable interest income. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	1b	Enter your child's tax-exempt interest income. DO NOT include this amount on line 1a	2a	Enter your child's gross dividends, including any Alaska Permanent Fund dividends. If none, enter -0- on line 2c and go to line 3. If your child received any capital gain distributions or dividends as a nominee, see the instructions	2b	Enter your child's nontaxable distributions (from Form 1099-DIV, box 10) that are included on line 2a
1c		2c		3		4	1,000.00
5		6		7		8	500.00

**Step 2** Figure your tax on the first \$1,000 of child's interest and dividend income

6 Amount not taxed

7 Subtract line 6 from line 3. If the result is zero or less, enter -0-

8 Tax. Is the amount on line 7 less than \$500?

- NO. Enter \$75 here and see the Note below.
- YES. Multiply line 7 by 15% (.15). Enter the result here and see the Note below.

Notes: If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 8 in the tax you enter on Form 1040, line 38, or Form 1040NR, line 36. Also, enter the amount from line 8 in the space provided next to line 38 on Form 1040, or next to line 36 on Form 1040NR.

For Paperwork Reduction Act Notice, see back of form.

Ca. No. 10730J

Form 8814 (1992)

# Section 6

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References in the index are either to table or page numbers. Table references appear in the form "X.X" (for example 1.1, 3.2, etc.) or a capital letter (for example A, B, etc.), and page numbers are preceded by the letters pg.

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Definition ..... pg 117
- Tax-exempt interest**  
Classified by:  
Marital status ..... 1.3  
Size of adjusted gross income ..... 1.4  
Definition ..... pg 117  
Reported on:  
Form 1040A returns ..... 1.6  
Returns with itemized deductions ..... 2.1  
Classified by marital status ..... 2.2
- Taxable income**  
Classified by:  
Marital status ..... 1.3  
Size of adjusted gross income ..... 1.4  
1979 income concept ..... B  
Marital status ..... 1.2  
Size of cumulated adjusted gross income ..... 1.1  
Tax generated at specified rate ..... 3.5  
Definition ..... pg 118  
Reported on:  
Form 1040A returns ..... 1.6  
Form 1040EZ returns ..... 1.5  
Returns with modified taxable income ..... 3.1  
Returns with itemized deductions ..... 2.1  
Classified by marital status ..... 2.2  
Time series, 1985-1991 ..... A

**Taxable interest received**

Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	1.4
1979 income concept .....	B
Definition .....	pg 118
Reported on:	
Form 1040A returns .....	1.6
Form 1040EZ returns .....	1.5
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Time series, 1985-1991 .....	A

**Taxable IRA**

Time series, 1985-1992 .....	A
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**Taxable pensions and annuities**

Time series, 1985-1992 .....	A
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**Taxable returns**

Classified by size of cumulated adjusted gross income .....	1.1
Reported on:	
Form 1040A returns .....	1.6
Form 1040EZ returns .....	1.5
Returns with itemized deductions .....	2.1

**Taxable social security**

Time series, 1985-1992 .....	A
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**Taxes paid deduction**

Classified by marital status .....	1.3
Definition .....	pg 118
Reported on:	
Returns with itemized deduction .....	2.1
Classified by marital status .....	2.2
Time series, 1985-1991 .....	A
Type of taxes paid deduction .....	2.1

**Total credits**

Time series, 1985-1992 .....	A
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**Total deductions**

Time series, 1985-1991 .....	A
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**Total income**

Definition .....	pg 118
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**Total income, net gain less loss**

Time series, 1985-1992 .....	A
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**Total income tax**

As percent of adjusted gross income .....	3.2
Type of tax computation .....	3.1
Average .....	1.1
Type of tax computation .....	3.1
Classified by:	
Marital status .....	1.3
Number of exemptions .....	2.4
Size of adjusted gross income .....	1.4
1979 income concept .....	B
Marital status .....	2.1
Number of exemptions .....	2.3
Size of cumulated adjusted gross income .....	1.1
Definition .....	pg 118
Reported on:	
Form 1040EZ returns .....	1.5
Returns with modified taxable income .....	3.1
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Time series, 1985-1991 .....	A

**Total itemized deductions**

Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	1.4
Marital status .....	1.2
1979 income concept .....	B
Definition .....	pg 118
Limitation reported on:	
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Time series, 1985-1991 .....	A
Type of deduction .....	2.1

**Total payments**

Time series, 1985-1992 .....	A
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**Total standard deductions**

Time series, 1985-1992 .....	A
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**Total statutory adjustments**

Time series, 1985-1992 .....	A
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**Total tax**

Time series, 1985-1992 .....	A
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**Type of tax computation**

Classified by size of adjusted gross income .....	3.1
Definition .....	pg 119



**U**

**Unemployment compensation**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 120

Reported on:

Form 1040A returns ..... 1.6

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

**Unreimbursed employee business expense**

(See also Miscellaneous itemized deductions  
and employee business expense)

Definition ..... pg 120

Reported on returns with itemized deductions ..... 2.1