

INDIVIDUAL INCOME TAX RETURNS 1994

▲ 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 DIVISION

Department
of the
Treasury
Internal
Revenue
Service

Individual Income Tax Returns 1994

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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

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Acting Chief Compliance Officer

Additional unpublished information from individual income tax returns, classified by size of adjusted gross income, is available on a reimbursable basis. The Statistics of Income Division also makes the results of its studies available to the general public in the form of electronic databases, electronic bulletin boards, and the Internet. You can sample our products by contacting our electronic bulletin board at (202) 874-9574 or our Internet site at http://www.ustreas.irs.gov/prod/tax_stats/index.html.

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Section 1

Introduction and Changes in Law

Introduction

This report contains complete individual income tax data for Tax Year 1994. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of nearly 116 million Forms 1040, 1040A, 1040EZ, and 1040PC, including electronic returns, filed for Tax Year 1994.

Table A on the following pages presents selected income and tax items for Tax Years 1990, 1991, 1992, 1993, and 1994 as they appear on the forms and provides the percentage change for each item between 1993 and 1994. 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. These tax law changes are explained below. To assist inter-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U).

For Tax Year 1994, the number of individual tax returns filed increased by over 1.3 million, or

1.2 percent. Adjusted gross income (AGI) grew \$184.2 billion, or 4.9 percent from 1993 to 1994, compared to the 2.6 percent growth recorded from 1992 to 1993. Total tax liability increased 6.6 percent to \$565.6 billion. Several components of AGI showed sizable changes for 1994: unemployment compensation decreased 26.5 percent; farm net income decreased 101.2 percent; and taxable social security benefits included in AGI increased 56.8 percent.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 1994, 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.

Michael Parisi was responsible for the text and production of this report. Technical assistance was provided by Michael Strudler. This report was prepared under the direction of Jeff Hartzok, Chief, Individual Returns Analysis Section, Individual Statistics Branch.

Table A--Selected Income and Tax Items for Selected Years, 1990-1994, in Current and Constant 1990 Dollars¹

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

Item	Current dollars					Percent change, 1993 to 1994
	1990	1991	1992	1993	1994	
	(1)	(2)	(3)	(4)	(5)	(6)
All returns.....	113,717,138	114,730,123	113,604,503	114,601,819	115,943,131	1.2
Form 1040 returns.....	69,270,236	68,992,987	65,870,679	66,358,259	66,390,696	0.0
Electronically filed returns.....	3,125,950	2,900,257	3,412,727	3,858,800	3,562,384	-7.7
Form 1040A returns.....	25,917,288	26,605,992	28,768,327	27,850,427	26,051,305	-6.5
Electronically filed returns.....	4,231,641	6,496,237	7,266,419	7,707,100	5,639,602	-26.8
Form 1040EZ returns.....	18,529,614	19,131,143	18,965,496	20,393,132	20,507,577	0.6
Electronically filed returns.....	1,397,449	1,899,679	1,825,658	2,524,937	2,700,590	7.0
Form 1040PC returns.....	na	†	4,770,221	4,215,400	2,993,313	-29.0
Salaries & wages						
Number of returns.....	96,729,912	97,066,245	96,263,895	98,003,356	99,356,244	1.4
Amount.....	2,599,401,271	2,674,260,752	2,805,703,266	2,892,120,390	3,026,777,706	4.7
Taxable interest received						
Number of returns.....	70,369,662	70,161,547	67,280,674	65,233,312	65,340,012	0.2
Amount.....	227,083,888	209,411,465	162,343,280	131,140,527	126,169,276	-3.8
Tax-exempt interest						
Number of returns.....	3,916,925	4,128,715	4,453,458	4,691,129	5,061,511	7.9
Amount.....	40,228,405	43,111,140	45,728,471	46,459,032	48,296,834	4.0
Dividends in AGI						
Number of returns.....	22,904,441	23,228,826	23,715,100	24,690,816	25,235,082	2.2
Amount.....	80,168,536	77,284,498	77,925,720	79,728,631	82,410,237	3.4
State income tax refund						
Number of returns.....	16,668,283	16,675,610	16,769,415	17,272,312	17,771,636	2.9
Amount.....	10,155,294	10,360,755	10,190,421	11,237,850	11,853,690	5.5
Alimony received						
Number of returns.....	466,075	465,461	466,532	418,739	421,716	0.7
Amount.....	3,876,235	4,141,841	4,606,142	4,208,182	4,397,932	4.5
Business or profession net income, less loss						
Number of returns.....	14,637,591	15,029,325	15,320,466	15,633,049	15,944,127	2.0
Amount.....	141,430,193	141,864,014	154,002,154	155,704,680	166,203,589	6.7
Net capital gain in AGI less loss						
Number of returns.....	12,121,524	12,682,215	13,352,724	14,465,599	14,808,542	2.4
Amount.....	113,159,105	101,559,040	116,393,768	141,576,763	139,544,718	-1.4
Capital gain distributions reported on Form 1040						
Number of returns.....	2,166,358	2,326,788	3,137,878	3,942,860	4,014,164	1.8
Amount.....	1,072,088	1,216,780	1,835,768	2,595,138	2,743,634	5.7
Sales of property other than capital assets, net gain less loss						
Number of returns.....	1,691,377	1,605,159	1,684,241	1,705,943	1,774,653	4.0
Amount.....	1,471,208	-2,201,504	-2,654,106	-3,825,285	-3,188,731	16.6
Total IRA distributions						
Number of returns.....	4,389,748	4,899,292	5,565,393	5,130,514	5,502,525	7.3
Amount.....	35,402,867	42,481,367	55,637,677	48,717,807	55,312,555	13.5
Taxable IRA distributions in AGI						
Number of returns.....	3,545,474	3,996,947	4,444,823	4,382,772	4,777,297	9.0
Amount.....	17,554,377	20,627,106	26,273,246	27,080,640	33,106,103	22.3
Total pensions & annuities						
Number of returns.....	17,957,834	18,893,132	18,752,298	18,534,595	19,063,270	2.9
Amount.....	214,431,668	239,241,028	262,505,637	270,507,408	288,967,847	6.8
Taxable pensions & annuities in AGI						
Number of returns.....	17,014,091	17,907,232	17,676,445	17,441,114	17,893,606	2.6
Amount.....	159,294,448	176,501,703	186,491,698	194,014,034	205,442,984	5.9
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns.....	14,341,128	13,872,760	13,593,119	13,778,329	13,995,757	1.6
Amount.....	74,970,367	72,092,658	101,267,900	110,852,259	135,860,869	22.6
Farm net income less loss						
Number of returns.....	2,321,153	2,290,908	2,288,218	2,272,407	2,242,324	-1.3
Amount.....	-433,762	-2,853,007	-2,536,007	-3,666,447	-7,378,101	-101.2
Unemployment compensation in AGI						
Number of returns.....	8,014,136	9,931,421	10,309,533	9,655,286	8,530,794	-11.6
Amount.....	15,453,147	23,309,714	31,393,169	27,586,208	20,285,055	-26.5
Social security benefits (received)						
Number of returns.....	10,812,582	11,047,907	10,783,342	10,412,635	10,040,115	-3.6
Amount.....	100,038,603	108,292,997	111,289,205	112,359,437	112,332,115	0.0
Taxable social security benefits in AGI						
Number of returns.....	5,082,575	5,333,413	5,535,811	5,688,191	5,891,912	3.6
Amount.....	19,666,539	21,359,312	23,139,399	24,649,668	38,639,292	56.8
Foreign earned income exclusion ²						
Number of returns.....	204,053	222,057	252,629	243,928	257,240	5.5
Amount.....	7,788,924	9,609,690	11,166,790	10,657,053	11,096,943	4.1

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1990-1994, in Current and Constant 1990 Dollars--Continued¹*[All figures are estimates based on samples--money amounts are in thousands of dollars]*

Item	Current dollars					Percent change, 1993 to 1994
	1990	1991	1992	1993	1994	
	(1)	(2)	(3)	(4)	(5)	(6)
Net operating loss ²						
Number of returns.....	322,604	328,480	351,037	367,330	431,277	17.4
Amount.....	35,573,263	40,030,770	42,117,716	44,021,921	47,045,252	6.9
Other income, net gain less loss ²						
Number of returns.....	5,514,420	5,399,836	5,256,347	5,225,702	5,453,748	4.4
Amount.....	18,420,835	24,894,414	21,502,493	19,639,891	21,915,214	11.6
Total income, net gain less loss						
Number of returns.....	113,680,637	114,659,690	113,475,772	114,524,280	115,831,790	1.1
Amount.....	3,439,401,579	3,499,249,790	3,664,593,805	3,759,964,153	3,946,621,274	5.0
Primary taxpayer IRA adjustment						
Number of returns.....	4,761,622	4,211,741	4,036,901	3,998,976	3,902,183	-2.4
Amount.....	7,128,241	6,400,933	6,191,865	6,050,274	5,974,238	-1.3
Spouse IRA adjustment						
Number of returns.....	2,106,852	1,912,395	1,837,085	1,799,919	1,707,974	-5.1
Amount.....	2,729,979	2,629,244	2,504,195	2,477,126	2,414,533	-2.5
One-half of self-employment tax						
Number of returns.....	11,006,093	11,751,761	12,206,670	12,486,990	12,734,753	2.0
Amount.....	9,921,387	10,712,138	11,540,330	11,867,147	13,104,801	10.4
Self-employed health insurance						
Number of returns.....	2,754,040	3,047,949	2,825,883	2,944,725	1,483,167	-49.6
Amount.....	1,627,356	1,906,288	1,367,088	2,101,234	1,183,635	-43.7
Keogh retirement plan						
Number of returns.....	824,327	840,087	919,187	947,949	995,844	5.1
Amount.....	6,777,645	6,912,855	7,592,136	8,160,190	8,194,688	0.4
Forfeited interest penalty						
Number of returns.....	906,265	989,496	905,383	691,586	636,445	-8.0
Amount.....	194,925	196,726	153,086	105,227	137,032	30.2
Alimony paid adjustment						
Number of returns.....	650,896	673,072	680,281	628,100	639,000	1.7
Amount.....	4,932,087	5,302,480	5,513,598	5,305,227	5,513,611	3.9
Foreign housing deductions						
Number of returns.....	2,684	2,690	3,374	2,479	4,312	73.9
Amount.....	46,488	45,256	52,785	17,248	50,994	195.7
Other adjustments						
Number of returns.....	135,447	99,191	88,883	103,801	125,020	20.4
Amount.....	616,124	610,210	549,171	540,601	981,245	81.5
Total statutory adjustments						
Number of returns.....	16,648,032	16,990,443	17,170,925	17,179,519	17,859,335	4.0
Amount.....	33,974,231	34,716,128	35,464,254	36,624,273	39,103,321	6.8
Adjusted gross income or loss (AGI)						
Amount.....	3,405,427,348	3,464,533,661	3,629,129,550	3,723,339,880	3,907,517,953	4.9
Total itemized deductions						
Number of returns.....	32,174,938	32,489,919	32,540,614	32,821,464	33,017,754	0.6
Amount.....	458,485,055	467,697,873	481,945,631	490,403,708	493,654,068	0.7
Total standard deduction						
Number of returns.....	80,620,774	81,304,774	80,072,236	80,840,916	81,947,182	1.4
Amount.....	331,456,520	351,076,010	366,533,607	382,134,445	397,106,389	3.9
Basic standard deduction						
Number of returns.....	80,620,774	81,304,774	80,072,236	80,840,916	81,947,182	1.4
Amount.....	320,840,806	340,096,951	355,222,745	370,905,395	385,027,102	3.8
Additional standard deduction						
Number of returns.....	10,954,167	11,038,416	10,643,118	10,547,983	10,621,983	0.7
Amount.....	10,615,715	10,979,059	11,310,862	11,229,050	12,079,287	7.6
AGI less deductions						
Number of returns.....	102,922,034	103,213,145	102,105,105	102,468,642	104,288,562	1.8
Amount.....	2,679,179,450	2,717,651,867	2,853,414,748	2,925,681,033	3,092,849,174	5.7
Number of exemptions.....	227,549,246	231,296,627	230,547,002	232,920,023	232,716,395	-0.1
Exemption amount.....	465,985,366	491,084,150	523,042,222	540,540,132	562,559,033	4.1
Taxable income						
Number of returns.....	93,148,332	92,717,816	90,717,400	90,831,069	92,793,239	2.2
Amount.....	2,263,661,230	2,284,087,935	2,395,695,907	2,453,542,706	2,597,980,066	5.9
Tax from table, rate schedules, etc.						
Number of returns.....	93,078,537	92,622,506	90,623,988	90,737,061	92,689,014	2.2
Amount.....	452,155,839	453,843,011	481,900,611	508,359,262	540,938,022	6.4
Additional taxes						
Number of returns.....	152,343	150,801	121,579	73,274	100,985	37.8
Amount.....	971,740	659,653	730,262	534,701	633,313	18.4
Income tax before credits						
Number of returns.....	93,089,368	92,635,791	90,633,192	90,754,509	92,701,755	2.1
Amount.....	453,127,579	454,502,664	482,630,873	508,893,963	541,571,335	6.4
Child care credit						
Number of returns.....	6,143,590	5,896,435	5,980,219	6,090,070	6,011,648	-1.3
Amount.....	2,549,004	2,520,549	2,527,188	2,559,319	2,525,652	-1.3
Credit for elderly or disabled						
Number of returns.....	339,818	285,085	240,144	223,053	222,358	-0.3
Amount.....	61,898	57,083	51,120	49,019	46,601	-4.9
Foreign tax credit						
Number of returns.....	772,143	874,583	1,068,776	1,292,596	1,545,691	19.6
Amount.....	1,682,307	1,824,334	2,047,275	2,217,865	2,308,948	4.1

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1990-1994, in Current and Constant 1990 Dollars--Continued¹

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

Item	Current dollars					Percent change, 1993 to 1994
	1990	1991	1992	1993	1994	
	(1)	(2)	(3)	(4)	(5)	(6)
General business credit						
Number of returns.....	262,573	259,625	252,151	255,132	301,244	18.1
Amount.....	616,288	522,507	574,633	578,304	690,038	19.3
Minimum tax credit						
Number of returns.....	33,609	32,154	63,316	60,156	77,133	28.2
Amount.....	214,226	169,331	283,960	256,340	376,558	46.9
Total credits ²						
Number of returns.....	7,547,409	7,360,137	7,627,557	7,928,776	8,120,873	2.4
Amount.....	5,214,375	5,204,348	5,690,280	5,858,492	6,141,494	4.8
Income tax less credits ¹						
Number of returns.....	92,523,796	92,088,147	90,075,274	90,175,136	92,092,322	2.1
Amount.....	447,913,204	449,297,085	476,940,593	503,035,471	535,429,841	6.4
Self-employment tax						
Number of returns.....	11,615,984	12,084,845	12,243,336	12,501,349	12,748,808	2.0
Amount.....	20,859,584	21,967,799	23,154,833	23,753,616	26,227,746	10.4
Alternative minimum tax						
Number of returns.....	132,103	243,672	287,183	334,615	368,964	10.3
Amount.....	830,313	1,213,426	1,357,063	2,052,790	2,212,094	7.8
Recapture taxes						
Number of returns.....	50,739	11,500	4,433	9,699	7,280	-24.9
Amount.....	66,023	26,956	27,583	30,014	34,566	15.3
Social security, Medicare tax on tip income not reported						
Number of returns.....	227,866	279,781	306,218	280,979	347,712	23.8
Amount.....	32,854	45,410	67,478	37,372	33,599	-10.1
Tax on qualified retirement plans						
Number of returns.....	2,442,179	3,029,160	3,045,980	2,673,956	2,832,705	5.9
Amount.....	1,195,718	1,442,380	1,524,638	1,392,898	1,501,808	7.8
Advanced earned income credit payments						
Number of returns.....	8,009	26,086	27,599	35,196	220,447	526.3
Amount.....	2,367	6,743	15,396	10,316	75,243	629.4
Total tax liability ^{1,4}						
Number of returns.....	95,103,483	94,848,722	93,088,694	93,330,455	95,432,579	2.3
Amount.....	470,909,018	474,008,060	503,095,005	530,328,396	565,560,681	6.6
Income tax withheld						
Number of returns.....	97,747,178	98,755,763	97,535,602	98,688,932	100,436,904	1.8
Amount.....	386,525,674	397,605,848	407,463,612	426,405,232	460,687,479	8.0
Estimated tax payments						
Number of returns.....	12,805,826	12,658,218	12,783,008	12,379,549	12,083,839	-2.4
Amount.....	91,607,397	92,576,548	113,747,377	116,326,360	115,983,568	-0.3
Earned income credit ¹						
Number of returns.....	12,554,681	13,664,555	14,096,575	15,117,389	19,019,407	25.8
Amount.....	7,511,502	11,104,993	13,027,917	15,536,762	21,100,678	35.8
Payment with an extension request						
Number of returns.....	1,304,663	1,113,929	1,152,117	1,167,281	1,249,234	7.0
Amount.....	16,704,169	14,563,609	9,947,890	11,830,005	19,752,634	67.0
Excess social security tax withheld						
Number of returns.....	931,283	807,036	932,687	897,355	930,953	3.7
Amount.....	905,327	770,807	846,175	925,295	935,083	1.1
Other payments:						
Form 2439						
Number of returns.....	47,799	47,368	33,198	51,004	30,165	-40.9
Amount.....	33,975	56,313	109,013	63,897	44,384	-30.5
Form 4136						
Number of returns.....	682,348	642,657	638,306	584,651	575,317	-1.6
Amount.....	145,124	149,940	171,046	155,319	157,098	1.1
Total payments ^{1,5}						
Number of returns.....	106,138,534	106,827,617	106,046,359	107,125,726	109,152,732	1.9
Amount.....	503,463,897	516,828,059	545,313,031	579,499,432	618,682,380	6.8
Overpayment, total						
Number of returns.....	83,507,580	85,564,104	80,991,052	82,403,149	85,089,436	3.3
Amount.....	88,479,352	95,269,292	92,047,931	98,875,046	112,924,413	14.2
Overpayment refunded						
Number of returns.....	80,514,484	82,402,017	77,840,969	79,275,446	82,136,645	3.6
Amount.....	78,103,385	84,043,194	78,879,540	84,776,869	98,539,553	16.2
Refund credited to next year						
Number of returns.....	4,394,058	4,643,125	4,863,373	4,624,588	4,347,767	-6.0
Amount.....	10,375,966	11,226,098	13,168,391	14,098,178	14,384,861	2.0
Tax due at time of filing						
Number of returns.....	26,986,948	25,567,640	29,035,574	28,637,871	27,639,693	-3.5
Amount.....	56,561,150	53,046,236	50,411,381	50,330,900	60,507,961	20.2
Tax penalty						
Number of returns.....	3,792,027	3,798,637	4,555,184	4,972,115	4,707,696	-5.3
Amount.....	636,676	596,943	581,476	626,890	705,246	12.5

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1990-1994, in Current and Constant 1990 Dollars--Continued¹

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

Item	Constant 1990 dollars ²					Percent change, 1993 to 1994
	1990	1991	1992	1993	1994	
	(7)	(8)	(9)	(10)	(11)	(12)
All returns.....	113,717,138	114,730,123	113,604,503	114,601,819	115,943,131	1.2
Form 1040 returns.....	69,270,236	68,992,987	65,870,679	66,358,259	66,390,696	0.0
Electronically filed returns.....	3,125,950	2,900,257	3,412,727	3,858,800	3,562,384	-7.7
Form 1040A returns.....	25,917,288	26,605,992	28,768,327	27,850,427	26,051,305	-6.5
Electronically filed returns.....	4,231,641	6,496,237	7,266,419	7,707,100	5,639,602	-26.8
Form 1040EZ returns.....	18,529,614	19,131,143	18,965,496	20,393,132	20,507,577	0.6
Electronically filed returns.....	1,397,449	1,899,679	1,825,658	2,524,937	2,700,590	7.0
Form 1040PC returns.....	na	†	4,770,221	4,215,400	2,993,313	-29.0
Salaries & wages						
Number of returns.....	96,729,912	97,066,245	96,263,895	98,003,356	99,356,244	1.4
Amount.....	2,599,401,271	2,566,469,052	2,614,821,310	2,614,937,061	2,669,116,143	2.1
Taxable interest received						
Number of returns.....	70,369,662	70,161,547	67,280,674	65,233,312	65,340,012	0.2
Amount.....	227,083,888	200,970,696	151,298,490	118,571,905	111,260,384	-6.2
Tax-exempt interest						
Number of returns.....	3,916,925	4,128,715	4,453,458	4,691,129	5,061,511	7.9
Amount.....	40,228,405	41,373,455	42,617,401	42,006,358	42,589,801	1.4
Dividends in AGI						
Number of returns.....	22,904,441	23,228,826	23,715,100	24,690,816	25,235,082	2.2
Amount.....	80,168,536	74,169,384	72,624,157	72,627,370	72,672,167	0.8
State income tax refund						
Number of returns.....	16,668,283	16,675,610	16,769,415	17,272,312	17,771,636	2.9
Amount.....	10,155,294	9,943,143	9,497,130	10,160,805	10,452,989	2.9
Alimony received						
Number of returns.....	466,075	465,461	466,532	418,739	421,716	0.7
Amount.....	3,876,235	3,974,895	4,292,770	3,804,866	3,878,247	1.9
Business or profession net income, less loss						
Number of returns.....	14,637,591	15,029,325	15,320,466	15,633,049	15,944,127	2.0
Amount.....	141,430,193	136,145,887	143,524,841	140,781,808	146,564,011	4.1
Net capital gain in AGI less loss						
Number of returns.....	12,121,524	12,682,215	13,352,724	14,465,599	14,808,542	2.4
Amount.....	113,159,105	97,465,489	108,475,087	128,007,923	123,055,307	-3.9
Capital gain distributions reported on Form 1040						
Number of returns.....	2,166,358	2,326,788	3,137,878	3,942,860	4,014,164	1.8
Amount.....	1,072,088	1,167,735	1,710,874	2,346,418	2,419,430	3.1
Sales of property other than capital assets, net gain less loss						
Number of returns.....	1,691,377	1,605,159	1,684,241	1,705,943	1,774,653	4.0
Amount.....	1,471,208	-2,112,768	-2,473,538	-3,458,666	-2,811,932	18.7
Total IRA distributions						
Number of returns.....	4,389,748	4,899,292	5,565,393	5,130,514	5,502,525	7.3
Amount.....	35,402,867	40,769,066	51,852,448	44,048,650	48,776,504	10.7
Taxable IRA distributions in AGI						
Number of returns.....	3,545,474	3,996,947	4,444,823	4,382,772	4,777,297	9.0
Amount.....	17,554,377	19,795,687	24,485,784	24,485,208	29,194,094	19.2
Total pensions & annuities						
Number of returns.....	17,957,834	18,893,132	18,752,298	18,534,595	19,063,270	2.9
Amount.....	214,431,668	229,597,916	244,646,446	244,581,743	254,821,735	4.2
Taxable pensions & annuities in AGI						
Number of returns.....	17,014,091	17,907,232	17,676,445	17,441,114	17,893,606	2.6
Amount.....	159,294,448	169,387,431	173,804,006	175,419,561	181,166,653	3.3
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns.....	14,341,128	13,872,760	13,593,119	13,778,329	13,995,757	1.6
Amount.....	74,970,367	69,186,812	94,378,285	100,228,082	119,806,763	19.5
Farm net income less loss						
Number of returns.....	2,321,153	2,290,908	2,288,218	2,272,407	2,242,324	-1.3
Amount.....	-433,762	-2,738,011	-2,363,473	-3,315,052	-6,506,262	-96.3
Unemployment compensation in AGI						
Number of returns.....	8,014,136	9,931,421	10,309,533	9,655,286	8,530,794	-11.6
Amount.....	15,453,147	22,370,167	29,257,380	24,942,322	17,888,056	-28.3
Social security benefits (received)						
Number of returns.....	10,812,582	11,047,907	10,783,342	10,412,635	10,040,115	-3.6
Amount.....	100,038,603	103,828,020	103,717,805	101,590,811	99,058,302	-2.5
Taxable social security benefits in AGI						
Number of returns.....	5,082,575	5,333,413	5,535,811	5,688,191	5,891,912	3.6
Amount.....	19,686,539	20,498,380	21,565,144	22,287,222	34,073,450	52.9
Foreign earned income exclusion ²						
Number of returns.....	204,053	222,057	252,629	243,928	257,240	5.5
Amount.....	7,768,924	9,222,351	10,407,074	9,635,672	9,785,664	1.6

Footnotes at end of table

Table A—Selected Income and Tax Items for Selected Years, 1990-1994, in Current and Constant 1990 Dollars—Continued¹

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

Item	Constant 1990 dollars ²					Percent change, 1993 to 1994
	1990	1991	1992	1993	1994	
	(7)	(8)	(9)	(10)	(11)	(12)
Net operating loss ²						
Number of returns.....	322,604	328,480	351,037	367,330	431,277	17.4
Amount.....	35,573,263	38,417,246	39,252,298	39,802,822	41,486,113	4.2
Other income, net gain less loss ²						
Number of returns.....	5,514,420	5,399,836	5,256,347	5,225,702	5,453,748	4.4
Amount.....	18,420,835	23,890,992	20,039,602	17,757,587	19,325,586	8.8
Total income, net gain less loss						
Number of returns.....	113,680,637	114,659,690	113,475,772	114,524,280	115,831,790	1.1
Amount.....	3,439,401,579	3,358,205,173	3,415,278,476	3,399,605,925	3,480,265,674	2.4
Primary taxpayer IRA adjustment						
Number of returns.....	4,761,622	4,211,741	4,036,901	3,998,976	3,902,183	-2.4
Amount.....	7,128,241	6,142,930	5,770,610	5,470,410	5,268,287	-3.7
Spouse IRA adjustment						
Number of returns.....	2,106,852	1,912,395	1,837,085	1,799,919	1,707,974	-5.1
Amount.....	2,729,979	2,523,267	2,333,826	2,239,716	2,129,218	-4.9
One-half of self-employment tax						
Number of returns.....	11,006,093	11,751,761	12,206,670	12,486,990	12,734,753	2.0
Amount.....	9,921,387	10,280,363	10,755,200	10,729,789	11,556,262	7.7
Self-employed health insurance						
Number of returns.....	2,754,040	3,047,949	2,825,883	2,944,725	1,483,167	-49.6
Amount.....	1,627,356	1,829,451	1,274,080	1,899,850	1,043,770	-45.1
Keogh retirement plan						
Number of returns.....	824,327	840,087	919,187	947,949	995,844	5.1
Amount.....	6,777,645	6,634,218	7,075,616	7,378,110	7,226,356	-2.1
Forfeited interest penalty						
Number of returns.....	906,265	989,496	905,383	691,586	636,445	-8.0
Amount.....	194,925	188,797	142,671	95,142	120,840	27.0
Alimony paid adjustment						
Number of returns.....	650,896	673,072	680,281	628,100	639,000	1.7
Amount.....	4,932,087	5,088,752	5,138,488	4,796,769	4,862,091	1.4
Foreign housing deductions						
Number of returns.....	2,684	2,690	3,374	2,479	4,312	73.9
Amount.....	51,368	50,007	58,326	15,595	44,968	188.4
Other adjustments						
Number of returns.....	135,447	99,191	88,883	103,801	125,020	20.4
Amount.....	680,800	674,265	606,819	488,789	865,295	77.0
Total statutory adjustments						
Number of returns.....	16,648,032	16,990,443	17,170,925	17,179,519	17,859,335	4.0
Amount.....	33,974,231	33,316,821	33,051,495	33,114,171	34,482,646	4.1
Adjusted gross income or loss (AGI)						
Amount.....	3,405,427,348	3,324,888,350	3,382,226,980	3,366,491,754	3,445,783,027	2.4
Total itemized deductions						
Number of returns.....	32,174,838	32,489,919	32,540,614	32,821,464	33,017,754	0.6
Amount.....	458,485,055	448,846,327	449,157,158	443,402,991	435,321,048	-1.8
Total standard deduction						
Number of returns.....	80,620,774	81,304,774	80,072,236	80,840,916	81,947,182	1.4
Amount.....	331,456,520	336,925,154	341,597,024	345,510,348	350,182,001	1.4
Basic standard deduction						
Number of returns.....	80,620,774	81,304,774	80,072,236	80,840,916	81,947,182	1.4
Amount.....	320,840,806	326,388,629	331,055,680	335,357,500	339,530,072	1.2
Additional standard deduction						
Number of returns.....	10,954,167	11,038,416	10,643,118	10,547,983	10,621,983	0.7
Amount.....	10,615,715	10,536,525	10,541,344	10,152,848	10,651,929	4.9
AGI less deductions						
Number of returns.....	102,922,034	103,213,145	102,105,105	102,468,642	104,288,562	1.8
Amount.....	2,679,179,450	2,608,111,197	2,659,286,811	2,645,281,223	2,727,380,224	3.1
Number of exemptions.....	227,549,246	231,296,627	230,547,002	232,920,023	232,716,395	-0.1
Exemption amount.....	465,985,366	471,289,971	487,457,802	488,734,297	496,083,803	1.5
Taxable income						
Number of returns.....	93,148,332	92,717,816	90,717,400	90,831,069	92,793,239	2.2
Amount.....	2,263,661,230	2,182,022,970	2,232,708,208	2,218,393,043	2,290,987,713	3.3
Tax from table, rate schedules, etc.						
Number of returns.....	93,078,537	92,622,506	90,623,988	90,737,061	92,689,014	2.2
Amount.....	452,155,839	435,549,915	449,115,201	459,637,669	477,017,656	3.8
Additional taxes						
Number of returns.....	152,343	150,801	121,579	73,274	100,985	37.8
Amount.....	971,740	633,064	680,580	483,455	558,477	15.5
Income tax before credits						
Number of returns.....	93,089,368	92,635,791	90,633,192	90,754,509	92,701,755	2.1
Amount.....	453,127,579	436,182,979	449,795,781	460,121,124	477,576,133	3.8
Child care credit						
Number of returns.....	6,143,590	5,896,435	5,980,219	6,090,070	6,011,648	-1.3
Amount.....	2,549,004	2,418,953	2,355,254	2,314,032	2,227,206	-3.8
Credit for elderly or disabled						
Number of returns.....	339,818	285,085	240,144	223,053	222,358	-0.3
Amount.....	61,898	54,782	47,642	44,321	41,094	-7.3
Foreign tax credit						
Number of returns.....	772,143	874,583	1,068,776	1,292,596	1,545,691	19.6
Amount.....	1,682,307	1,750,800	1,907,992	2,005,303	2,036,109	1.5

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1990-1994, in Current and Constant 1990 Dollars--Continued¹

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

Item	Constant 1990 dollars ²					Percent change, 1993 to 1994
	1990	1991	1992	1993	1994	
	(7)	(8)	(9)	(10)	(11)	(12)
General business credit						
Number of returns.....	262,573	259,625	252,151	255,132	301,244	18.1
Amount.....	616,288	501,446	535,539	522,879	608,499	16.4
Minimum tax credit						
Number of returns.....	33,609	32,154	63,316	60,158	77,133	28.2
Amount.....	214,226	162,506	264,641	231,772	332,062	43.3
Total credits ³						
Number of returns.....	7,547,409	7,360,137	7,627,557	7,928,776	8,120,873	2.4
Amount.....	5,214,375	4,994,576	5,303,150	5,297,009	5,415,780	2.2
Income tax less credits ⁴						
Number of returns.....	92,523,796	92,088,147	90,075,274	90,175,136	92,092,322	2.1
Amount.....	447,913,204	431,187,222	444,492,631	454,824,115	472,160,354	3.8
Self-employment tax						
Number of returns.....	11,615,984	12,084,845	12,243,336	12,501,349	12,748,808	2.0
Amount.....	20,859,584	21,082,341	21,579,527	21,477,049	23,128,524	7.7
Alternative minimum tax						
Number of returns.....	132,103	243,672	287,183	334,615	368,964	10.3
Amount.....	830,313	1,164,516	1,264,737	1,856,049	1,950,700	5.1
Recapture taxes						
Number of returns.....	50,739	11,500	4,433	9,699	7,280	-24.9
Amount.....	66,023	25,869	25,706	27,137	30,508	12.4
Social security, Medicare tax on tip income not reported						
Number of returns.....	227,866	279,781	306,218	280,979	347,712	23.8
Amount.....	32,854	43,580	62,887	33,790	29,629	-12.3
Tax on qualified retirement plans						
Number of returns.....	2,442,179	3,029,160	3,045,980	2,673,956	2,832,705	5.9
Amount.....	1,195,718	1,384,242	1,420,911	1,259,401	1,324,346	5.2
Advanced earned income credit payments						
Number of returns.....	8,009	26,086	27,598	35,196	220,447	526.3
Amount.....	2,367	6,471	14,349	9,327	66,352	611.4
Total tax liability ^{1,4}						
Number of returns.....	95,103,483	94,848,722	93,088,694	93,330,455	95,432,579	2.3
Amount.....	470,909,018	454,902,169	468,867,665	479,501,262	498,730,759	4.0
Income tax withheld						
Number of returns.....	97,747,178	98,755,763	97,535,602	98,688,932	100,436,904	1.8
Amount.....	386,525,674	381,579,509	379,742,416	385,538,184	406,249,981	5.4
Estimated tax payments						
Number of returns.....	12,805,826	12,658,218	12,783,008	12,379,549	12,083,839	-2.4
Amount.....	91,607,397	88,845,056	106,008,739	105,177,541	102,278,279	-2.8
Earned income credit ⁵						
Number of returns.....	12,554,681	13,664,555	14,096,575	15,117,389	19,019,407	25.8
Amount.....	7,511,502	10,657,383	12,141,582	14,047,705	18,607,300	32.5
Payment with an extension request						
Number of returns.....	1,304,663	1,113,929	1,152,117	1,167,281	1,249,234	7.0
Amount.....	16,704,169	13,976,592	9,271,100	10,696,207	17,418,549	62.8
Excess social security tax withheld						
Number of returns.....	931,283	807,036	932,687	897,355	930,953	3.7
Amount.....	905,327	739,738	788,607	836,614	824,588	-1.4
Other payments:						
Form 2439						
Number of returns.....	47,799	47,368	33,198	51,004	30,165	-40.9
Amount.....	33,975	54,043	101,596	57,773	39,139	-32.3
Form 4136						
Number of returns.....	682,348	642,657	638,306	584,651	575,317	-1.6
Amount.....	145,124	143,896	159,409	140,433	138,534	-1.4
Total payments ^{1,5}						
Number of returns.....	106,138,534	106,827,617	106,046,359	107,125,726	109,152,732	1.9
Amount.....	503,463,897	495,996,218	508,213,449	523,959,703	545,575,291	4.1
Overpayment, total						
Number of returns.....	83,507,580	85,564,104	80,991,052	82,403,149	85,089,436	3.3
Amount.....	88,479,352	91,429,263	85,785,583	89,398,776	99,580,611	11.4
Overpayment refunded						
Number of returns.....	80,514,484	82,402,017	77,840,969	79,275,446	82,136,645	3.6
Amount.....	78,103,385	80,655,656	73,513,085	76,651,780	86,895,549	13.4
Refund credited to next year						
Number of returns.....	4,394,058	4,643,125	4,863,373	4,624,588	4,347,767	-6.0
Amount.....	10,375,966	10,773,607	12,272,499	12,746,996	12,685,063	-0.5
Tax due at time of filing						
Number of returns.....	26,986,948	25,567,640	29,035,574	28,637,871	27,639,693	-3.5
Amount.....	56,561,150	50,908,086	46,981,716	45,507,143	53,357,990	17.3
Tax penalty						
Number of returns.....	3,792,027	3,798,637	4,555,184	4,972,115	4,707,696	-5.3
Amount.....	636,676	572,882	541,916	566,808	621,910	9.7

¹ All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 3.² Line 22 on Form 1040 consists of other income minus foreign earned income exclusion and net operating loss.³ Total credits includes the values for mortgage interest tax credit and "other credits" not tabulated here.⁴ Total tax liability includes the values for "other taxes" not tabulated here.⁵ Total payments includes the value for the deferral of additional 1993 taxes, however, this is a value for 1993 only and is not included in table A. The value can be found in table 3.3.⁶ Inflation-adjusted data were calculated using the consumer price index in the "Economic Report of the President," February 1995, Table B-59; based on 1990=100.

1994 CPI-U = 148.2; 1993 CPI-U = 144.5; 1992 CPI-U = 140.3; 1991 CPI-U = 136.2

†: Not tabulated; na: Not applicable

Figure 1--General Filing Requirements

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65	\$6,250
		65 or older	\$7,200
	Head of household	under 65	\$8,050
		65 or older	\$9,000
Married with a child and living apart from spouse during the last six months of 1994	Head of household	under 65	\$8,050
		65 or older	\$9,000
Married and living with spouse at the end of 1994 (or on the date spouse died)	Married, joint return	under 65 (both spouses)	\$11,250
		65 or older (one spouse)	\$12,000
		65 or older (both spouses)	\$12,750
	Married, separate return	any age	\$2,450
Married, not living with spouse at the end of 1994 (or on the date spouse died)	Married, joint or separate return	any age	\$2,450
Widowed in 1992 or 1993 and not remarried in 1994	Single	under 65	\$6,250
		65 or older	\$7,200
	Head of household	under 65	\$8,050
		65 or older	\$9,000
	Qualifying widow(er) with dependent child	under 65	\$8,800
		65 or older	\$9,550

Requirements for Filing

The filing requirements for Tax Year 1994 were based on gross income, 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 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 to determine the necessity for filing.

In addition to the general filing requirements, an individual was obligated to file a return for Tax

Year 1994 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 a qualified retirement plan;
 - tax from the recapture of investment credit or low-income housing credit;
 - recapture tax on the disposition of a home purchased with a federally-subsidized mortgage.

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 \$2,450 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 full-time student.

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

Unearned income was:	and	The total of that income plus earned income was:
\$1 or more		more than \$600
\$0		more than \$3,800

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

- Earned income was more than \$4,750 (\$5,700 if 65 or older and blind), or
- Unearned income was more than \$1,550 (\$2,500 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$3,800) or \$600, whichever is larger, plus \$950 (\$1,900 if 65 or older and blind).

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

- Earned income was more than \$3,175, 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 \$3,925 (\$4,675 if 65 or older and blind), or
- Unearned was more than \$1,350 (\$2,100 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$3,175) or \$600, whichever is larger, plus \$750 (\$1,500 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.

2. received any advance earned income credit (AEIC) payments.
3. had net earnings from self-employment of at least \$400; or
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.

Changes in Law

Major changes in effect for Tax Year 1994 which influenced the Statistics of Income data are listed below. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

Charitable Contributions

A deduction for a contribution of \$250 or more could be claimed only if the taxpayer had a written acknowledgement of the contribution from the qualified organization.

Earned Income Credit

For the first time, individuals and couples who worked; did not have a qualifying child; had less than \$9,000 in both "earned income" and adjusted gross income; and were age 25 through 64 were eligible for the earned income credit for 1994. The maximum credit for taxpayers without qualifying children was \$306.

The income eligibility level and amount of credit for 1994 was adjusted for inflation. If a taxpayer's "earned income" and adjusted gross income for 1994 were both less than \$23,755 and the taxpayer had one qualifying child living with them, the credit could be as much as \$2,038. If the taxpayer had two or more qualifying children living with them and earned less than \$25,296, the credit could be as much as \$2,528.

Also for 1994, the health insurance credit (worth a maximum of \$465) and the extra credit for a child born during the year (worth a maximum of \$388) were eliminated.

Employee Business Expenses

There were several changes, starting in 1994, that affect employee business expenses. An employee could only deduct 50% (previously 80%) of the cost of business meal and entertainment expenses. Employees were no longer allowed a deduction for dues (including initiation fees) for membership in any club. The standard mileage rate for operating an employee's car in 1994 was 29 cents.

Exemption Amount

Indexing for inflation allowed a taxpayer to claim a \$2,450 deduction for each exemption to which he or she was entitled for 1994, an increase over the \$2,350 allowed for 1993. The AGI thresh-

old for the limitation of exemption amounts was also indexed for inflation, increasing from \$108,450 to \$111,800 for single filers; \$162,700 to \$167,700 for married persons filing jointly and surviving spouses; \$135,600 to \$139,750 for heads of household; and \$81,350 to \$83,850 for married persons filing separately. The phaseout of the deduction for exemptions was completed at AGI levels above \$234,300 for single filers; \$290,200 for married persons filing jointly and surviving spouses; \$262,250 for heads of household; and \$145,100 for married persons filing separately. Above these levels, no deduction for exemptions was allowed.

Itemized Deductions

If a taxpayer's AGI was greater than \$111,800 (\$55,900 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$108,450 (\$54,225) for 1993, 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.

Moving Expenses

For 1994, taxpayers were permitted to deduct current-year qualified moving expenses as a statutory adjustment to their total income in computing AGI. Moving expenses incurred prior to 1994 could only be claimed as an itemized deduction. By removing the current-year moving expenses from itemized deductions and treating them as an adjustment to income, taxpayers who used the standard deduction were able to deduct moving expenses. In addition, in order to deduct moving expenses, a taxpayer's new job must have been at least 50 miles (previously 35) further from his or her former home than the previous job. Also, the following no longer qualified as moving expenses: meals while moving from

the old residence to the new residence; travel expenses, meals, and lodging for house-hunting trips; meals and lodging while occupying temporary quarters in the area of the taxpayer's new job; and qualified residence sale, purchase, and lease expenses.

Rental Activities

Rental activities in which a taxpayer materially participated were no longer passive activities, and losses from these activities were not limited by passive activity rules. Prior to 1994, all rental activities were passive activities.

Self-Employed Health Insurance Deduction

The self-employed health insurance deduction expired on December 31, 1993. A bill was signed on April 11, 1995 restoring the provision retroactively to January 1, 1994. Taxpayers who had already filed their 1994 returns had to file an amended return if they wished to take advantage of the deduction. Amended returns, however, are not reflected in these statistics.

Self-employment Tax

The ceiling on taxable "self-employment income" was raised for 1994, to \$60,600 for self-employment tax, and the ceiling for Medicare tax was eliminated. The limits were \$57,600 and \$135,000, respectively, for 1993. (Self-employment taxes and Medicare taxes are reflected in the statistics for "total tax liability.")

Social Security Benefits

Beginning with 1994, certain taxpayers who received social security or equivalent "tier 1 railroad retirement benefits" had to include up to 85 percent of benefits received in their taxable income. By using a worksheet, taxpayers who had income in addition to any benefits received, calculated their "modified income" and compared it to both a base amount and an adjusted base amount. If the "modified income" was between \$32,000 and \$44,000 for married taxpayers filing jointly, or \$25,000 and \$34,000 for all other taxpayers (except married tax-

payers filing separately who lived with their spouse anytime during the year and had a base amount of zero), 50 percent of the income over the base, but not more than 50 percent of the benefits received, was taxable. However, if the "modified income" exceeded the adjusted base amount of \$44,000 for married taxpayers filing jointly, or \$34,000 for all other taxpayers (except married taxpayers filing separately who lived with their spouse anytime during the year and had an adjusted base amount of zero), \$4,500 (\$6,000, if married filing jointly) plus 85 percent of the income above the \$34,000 or \$44,000 threshold would be taxable, with the taxable amount limited to 85 percent of social security benefits. If the "modified income" amount was less than the base amount, none of the benefits received were taxable. Prior to 1994, a maximum of 50 percent of social security or tier 1 railroad retirement benefits was included in adjusted gross income.

Standard Deduction

The standard deduction increased for 1994 as a result of inflation indexing. For single filers, the standard deduction rose from \$3,700 to \$3,800; for married persons filing jointly or surviving spouses, from \$6,200 to \$6,350; for married persons filing separately, from \$3,100 to \$3,175; and for heads of household, from \$5,450 to \$5,600. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$750 or \$950 depending on marital status.

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

Figure 3.-Calculation of the 1979 Income Concept for 1994

1979 Total Income Concept=

Salaries and wages¹

plus (+):

- interest¹
- dividends¹
- taxable refunds¹
- alimony received¹
- sale of capital assets, net gain less loss¹
- other gains or losses (Form 4797)¹
- net business income or loss¹
- net farm income or loss¹
- rent net income or loss¹
- net royalty income or loss¹
- net partnership income or loss¹
- net subchapter S corporation income or loss¹
- net farm rental income or loss¹
- net estate and trust income or loss¹
- unemployment compensation¹
- depreciation in excess of straight-line depreciation²
- total pension income²
- other net income less loss¹
- net operating loss¹

minus (-):

- disallowed passive losses²
- moving expenses²
- alimony¹
- unreimbursed business expense³

¹ Included in AGI for Tax Year 1994.

² Not fully included in AGI for Tax Year 1994.

³ Not included in AGI for Tax Year 1994.

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 defini-

tion 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 same components that were common to all years.

The calculation of the 1979 Income Concept is 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 calculation. Total 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 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. For 1994, current-year moving expenses were once more made an adjustment to income. The amounts reported for prior year moving expenses and employee business expenses by taxpayers who itemized deductions were 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, until 1994 when moving expenses were once again allowed as an adjustment. 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 86) 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 through 1986. The law changes limited the deduction of passive losses and eliminated unreimbursed employee business expenses and moving expenses as "adjustments" (moving expenses changed back for 1994) 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 1992, 1993, and 1994 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 1994 using AGI and the 1979 Income Concept, classified by size of 1994 AGI.

Before TRA 86 became 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 86, 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. For 1994, 1979 Concept

income, was 1.8 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$105 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, increased 4.8 percent for 1994; income for the group \$200,000 and above increased 8.7 percent, after increasing 0.5 percent for 1993. Total income tax for all returns increased 6.4 percent; and total income tax reported for the \$200,000 and above income group increased 8.9 percent for 1994, following an increase of 11.1 percent for 1993.

The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 1994 are shown in Figure 4.

For the population as a whole, average tax rates for 1994 (based on the 1979 Income Concept) are higher than those for 1986 (before tax reform). However, between these 2 years, the average tax rates have declined in all income categories below \$300,000. The remaining four income categories show the following increases in average tax rates between 1986 and 1994: returns with income between \$300,000 and \$400,000 increased 1.1 percentage points; returns with income between \$400,000 and \$500,000 increased 1.4 percentage points; returns with income between \$500,000 and \$1,000,000 increased 2.4 percentage points; and returns with income exceeding \$1,000,000 increased 8.7 percentage points. Although the average tax rate for 1994 was calculated using a lower maximum marginal tax rate of 39.6 percent (28 percent on capital gains) for 1994 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.

Table B—All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1994

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

Size of income	Income				Salaries and wages			
	1994 Adjusted Gross Income		1979 Income Concept		1994 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.....	115,943,131	3,907,518	115,943,131	3,976,508	99,356,244	3,026,778	99,356,244	3,026,778
Under \$10,000.....	29,820,368	91,070	29,417,693	86,212	23,357,419	118,450	23,175,611	114,418
\$10,000 under \$20,000.....	24,875,799	366,640	24,826,152	366,584	20,289,498	277,554	20,246,378	278,247
\$20,000 under \$30,000.....	17,784,367	438,970	18,104,122	447,399	15,744,773	362,835	15,868,321	364,765
\$30,000 under \$40,000.....	12,013,761	418,107	12,313,445	428,247	11,006,310	352,007	11,097,943	353,999
\$40,000 under \$50,000.....	9,024,089	403,802	9,029,028	403,516	8,300,647	340,139	8,375,171	344,933
\$50,000 under \$60,000.....	6,748,230	369,057	6,499,839	354,811	6,295,088	313,297	6,093,532	305,816
\$60,000 under \$70,000.....	4,663,078	301,349	4,573,434	295,209	4,333,393	252,641	4,271,023	250,587
\$70,000 under \$80,000.....	3,137,389	234,333	2,995,603	223,408	2,933,151	194,981	2,815,105	187,679
\$80,000 under \$90,000.....	1,952,120	165,305	1,952,002	165,253	1,793,033	134,929	1,835,286	136,384
\$90,000 under \$100,000.....	1,409,701	133,646	1,396,665	132,389	1,312,838	107,795	1,297,830	104,843
\$100,000 under \$125,000.....	1,766,564	195,452	1,809,930	200,213	1,602,637	146,309	1,650,389	148,079
\$125,000 under \$150,000.....	842,388	114,745	906,924	123,657	750,988	82,863	810,113	84,468
\$150,000 under \$175,000.....	481,940	77,862	503,328	81,371	421,890	51,348	441,431	50,910
\$175,000 under \$200,000.....	313,839	58,459	357,858	66,818	275,010	38,725	313,220	40,357
\$200,000 under \$300,000.....	576,881	138,197	641,303	154,047	488,764	84,572	544,985	87,330
\$300,000 under \$400,000.....	209,221	71,711	242,105	83,351	176,374	40,683	204,788	42,431
\$400,000 under \$500,000.....	104,179	46,285	120,865	54,005	89,176	26,106	102,995	26,736
\$500,000 under \$1,000,000.....	149,283	100,695	177,917	119,994	125,212	49,248	148,296	51,565
\$1,000,000 or more.....	69,935	181,833	74,916	190,025	60,043	52,298	63,826	53,232

Size of income	Taxable interest received				Dividends in AGI		Dividends received	
	1994 Adjusted Gross Income		1979 Income Concept		1994 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.....	65,340,011	126,169	65,340,011	126,169	25,235,082	82,410	25,235,082	82,410
Under \$10,000.....	10,838,284	12,689	10,571,858	12,557	3,550,049	4,959	3,450,549	5,028
\$10,000 under \$20,000.....	10,649,136	17,188	10,453,079	16,921	3,382,769	6,788	3,240,804	6,521
\$20,000 under \$30,000.....	9,325,094	12,095	9,619,856	13,435	2,954,385	5,846	3,153,774	6,975
\$30,000 under \$40,000.....	7,756,987	9,211	8,030,629	10,992	2,613,475	5,078	2,766,284	6,232
\$40,000 under \$50,000.....	6,851,001	9,061	6,882,440	8,774	2,502,816	5,099	2,445,182	4,536
\$50,000 under \$60,000.....	5,524,107	6,881	5,291,588	6,335	2,166,208	3,983	2,090,933	4,070
\$60,000 under \$70,000.....	4,016,088	6,085	3,954,768	5,983	1,774,596	3,941	1,727,777	3,833
\$70,000 under \$80,000.....	2,876,812	5,118	2,741,417	4,518	1,394,339	3,826	1,284,831	3,685
\$80,000 under \$90,000.....	1,801,523	3,732	1,795,077	3,064	962,644	2,833	955,777	1,984
\$90,000 under \$100,000.....	1,326,745	3,251	1,315,697	3,297	824,363	2,898	796,506	2,936
\$100,000 under \$125,000.....	1,700,846	5,330	1,742,705	4,973	1,069,478	4,779	1,102,395	4,501
\$125,000 under \$150,000.....	806,506	3,303	865,305	3,359	556,803	3,114	588,099	3,149
\$150,000 under \$175,000.....	470,772	2,633	494,480	2,290	343,325	2,557	349,516	2,224
\$175,000 under \$200,000.....	303,156	1,669	343,362	1,842	229,349	1,610	260,081	1,517
\$200,000 under \$300,000.....	566,127	5,089	629,402	5,052	450,274	4,739	495,760	4,841
\$300,000 under \$400,000.....	206,075	3,245	238,680	3,289	176,535	3,107	204,968	3,036
\$400,000 under \$500,000.....	103,058	2,151	119,476	2,016	88,705	2,004	99,145	2,024
\$500,000 under \$1,000,000.....	148,068	5,271	175,595	5,268	130,709	4,724	153,867	4,785
\$1,000,000 or more.....	69,627	12,167	74,599	12,205	64,258	10,526	68,834	10,533

Size of income	Business or profession net income less loss				Sales of capital assets			
	1994 Adjusted Gross Income		1979 Income Concept		1994 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.....	15,944,127	166,204	15,944,127	166,204	18,822,706	142,288	18,822,706	142,288
Under \$10,000.....	3,089,271	4,536	2,944,167	3,226	2,575,215	6,210	2,521,142	6,426
\$10,000 under \$20,000.....	2,720,969	16,121	2,674,930	14,885	2,375,741	2,842	2,280,073	2,707
\$20,000 under \$30,000.....	2,224,607	14,259	2,224,692	12,739	2,138,787	3,264	2,239,531	3,462
\$30,000 under \$40,000.....	1,835,581	13,091	1,916,406	13,694	1,893,677	3,206	2,011,690	4,129
\$40,000 under \$50,000.....	1,490,374	11,731	1,518,940	10,849	1,729,690	3,806	1,744,745	3,962
\$50,000 under \$60,000.....	1,207,328	11,751	1,145,479	10,550	1,598,074	3,813	1,498,949	3,715
\$60,000 under \$70,000.....	810,633	9,812	841,001	9,831	1,308,946	3,955	1,298,190	3,881
\$70,000 under \$80,000.....	653,412	7,884	617,498	8,293	1,046,853	4,168	943,652	3,833
\$80,000 under \$90,000.....	429,989	7,549	433,070	6,756	757,436	2,978	726,641	3,162
\$90,000 under \$100,000.....	290,137	5,721	303,168	6,163	590,759	3,402	607,356	3,033
\$100,000 under \$125,000.....	417,295	13,113	434,414	12,765	897,496	5,681	912,261	5,453
\$125,000 under \$150,000.....	225,146	8,256	257,411	9,648	492,472	5,062	518,794	5,035
\$150,000 under \$175,000.....	136,715	7,015	147,076	6,592	313,250	4,549	307,819	4,159
\$175,000 under \$200,000.....	90,140	5,405	114,869	6,174	217,146	3,730	242,311	3,740
\$200,000 under \$300,000.....	174,965	11,955	202,237	14,169	433,070	10,394	459,256	10,111
\$300,000 under \$400,000.....	60,673	5,757	69,211	6,564	169,486	8,051	187,972	5,900
\$400,000 under \$500,000.....	28,311	3,020	32,616	3,343	87,737	4,581	97,320	4,448
\$500,000 under \$1,000,000.....	39,723	5,184	46,381	5,697	131,672	13,846	155,039	14,160
\$1,000,000 or more.....	18,859	4,043	20,561	4,265	65,200	50,751	69,764	50,973

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, 1994--Continued

[All figures are estimates based on samples--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			
	1994 Adjusted Gross Income		1979 Income Concept		1994 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.....	10,126,126	15,967	10,126,126	15,967	5,589,562	114,386	5,589,562	114,386
Under \$10,000.....	1,241,639	-1,202	1,192,217	-1,268	543,140	-14,906	536,330	-15,037
\$10,000 under \$20,000.....	1,493,639	1,217	1,459,148	1,186	541,396	591	525,896	370
\$20,000 under \$30,000.....	1,239,282	554	1,290,239	763	497,954	1,041	490,653	1,227
\$30,000 under \$40,000.....	1,086,606	12	1,106,082	503	510,677	2,130	500,330	1,642
\$40,000 under \$50,000.....	1,015,779	160	1,074,139	510	464,323	1,792	490,406	1,551
\$50,000 under \$60,000.....	863,475	146	817,775	-80	432,175	1,582	422,907	1,836
\$60,000 under \$70,000.....	725,181	496	681,169	303	345,394	2,442	335,626	2,426
\$70,000 under \$80,000.....	539,448	-84	515,095	-218	291,747	1,886	281,248	1,624
\$80,000 under \$90,000.....	386,263	268	374,112	162	257,028	2,901	242,764	2,485
\$90,000 under \$100,000.....	281,681	114	298,241	264	167,758	1,832	185,758	2,097
\$100,000 under \$125,000.....	445,774	1,129	440,187	849	388,190	6,220	391,247	6,146
\$125,000 under \$150,000.....	239,041	1,314	253,965	1,471	225,900	5,183	214,848	4,141
\$150,000 under \$175,000.....	113,177	999	123,618	775	157,512	5,063	161,977	5,687
\$175,000 under \$200,000.....	84,706	882	95,689	911	119,644	4,099	133,950	4,325
\$200,000 under \$300,000.....	163,789	2,288	175,684	2,113	286,883	14,770	290,887	14,085
\$300,000 under \$400,000.....	73,597	1,584	81,958	1,648	124,633	9,369	131,184	9,796
\$400,000 under \$500,000.....	37,835	986	42,636	1,000	68,448	6,444	75,262	6,944
\$500,000 under \$1,000,000.....	61,098	2,068	68,563	2,027	109,099	17,573	117,172	18,342
\$1,000,000 or more.....	34,115	3,034	35,629	3,049	57,661	44,373	61,117	44,699

Size of income	Nondeductible passive losses				Estate and trust net income less loss			
	1994 Adjusted Gross Income		1979 Income Concept		1994 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.....	1,284,836	11,218	1,284,836	11,218	507,709	5,493	507,709	5,493
Under \$10,000.....	104,774	3,458	121,313	4,677	66,158	8	67,978	15
\$10,000 under \$20,000.....	103,509	220	103,707	224	64,104	179	60,875	171
\$20,000 under \$30,000.....	87,674	373	92,522	202	46,859	214	53,182	263
\$30,000 under \$40,000.....	99,816	239	99,221	214	34,456	222	42,350	177
\$40,000 under \$50,000.....	65,881	177	65,378	277	55,059	144	47,158	259
\$50,000 under \$60,000.....	71,757	187	67,122	166	45,136	314	46,186	198
\$60,000 under \$70,000.....	51,360	107	51,940	169	31,708	48	28,421	111
\$70,000 under \$80,000.....	68,361	199	73,570	220	13,472	61	16,523	37
\$80,000 under \$90,000.....	61,457	186	43,033	139	20,580	179	14,127	194
\$90,000 under \$100,000.....	45,524	185	58,398	168	14,070	118	12,546	105
\$100,000 under \$125,000.....	90,870	564	85,229	402	27,003	324	28,111	264
\$125,000 under \$150,000.....	71,810	535	70,571	432	19,518	162	17,654	186
\$150,000 under \$175,000.....	76,428	541	65,558	393	11,794	207	11,697	202
\$175,000 under \$200,000.....	59,662	442	60,224	463	5,910	99	9,279	134
\$200,000 under \$300,000.....	111,544	1,068	108,127	988	21,637	596	21,078	576
\$300,000 under \$400,000.....	42,385	693	44,399	505	10,166	304	9,567	276
\$400,000 under \$500,000.....	24,326	430	23,874	269	4,286	180	4,627	196
\$500,000 under \$1,000,000.....	32,408	686	34,532	571	9,523	529	9,919	531
\$1,000,000 or more.....	15,689	929	16,117	740	6,270	1,602	6,430	1,598

Size of income	Pensions and annuities in AGI ¹		Pensions and annuities ¹		Total statutory adjustments			
	1994 Adjusted Gross Income		1979 Income Concept		1994 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.....	20,168,973	238,529	21,693,421	344,280	17,859,335	39,103	11,164,035	37,189
Under \$10,000.....	2,968,505	13,404	2,875,759	13,275	2,820,617	1,779	200,675	1,092
\$10,000 under \$20,000.....	5,045,434	42,770	4,992,211	43,074	3,050,345	3,371	683,044	3,032
\$20,000 under \$30,000.....	3,247,156	35,933	3,608,254	42,275	2,729,510	4,052	1,198,388	3,916
\$30,000 under \$40,000.....	2,217,708	27,913	2,592,375	35,996	2,277,408	4,042	1,508,736	4,245
\$40,000 under \$50,000.....	1,811,590	24,882	1,905,478	28,524	1,707,554	2,884	1,658,869	4,379
\$50,000 under \$60,000.....	1,395,419	20,729	1,422,195	22,360	1,222,653	2,811	1,546,455	3,904
\$60,000 under \$70,000.....	984,719	16,481	1,055,063	19,045	848,688	2,111	1,267,001	3,379
\$70,000 under \$80,000.....	699,380	12,344	713,725	14,112	667,138	1,764	872,218	2,382
\$80,000 under \$90,000.....	416,784	7,676	535,374	11,590	475,179	1,594	619,293	1,986
\$90,000 under \$100,000.....	326,253	6,891	384,783	9,605	357,948	1,334	380,068	1,398
\$100,000 under \$125,000.....	463,885	10,473	591,296	17,244	512,481	2,652	517,246	1,995
\$125,000 under \$150,000.....	183,913	4,849	294,166	12,233	295,840	1,738	241,139	1,355
\$150,000 under \$175,000.....	113,425	3,557	169,208	8,777	201,220	1,482	131,288	786
\$175,000 under \$200,000.....	68,610	2,125	125,863	7,807	136,135	1,060	84,335	506
\$200,000 under \$300,000.....	124,643	3,952	216,737	15,914	281,931	2,898	147,797	1,192
\$300,000 under \$400,000.....	40,451	1,459	83,209	10,340	102,468	1,253	51,211	537
\$400,000 under \$500,000.....	17,848	760	39,647	7,218	53,407	660	20,551	270
\$500,000 under \$1,000,000.....	29,254	1,417	64,879	16,965	78,606	1,010	25,266	448
\$1,000,000 or more.....	13,995	936	23,198	7,926	40,407	608	10,457	388

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, 1994--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			
	1994 Adjusted Gross Income		1979 Income Concept		1994 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.....	33,017,754	493,654	33,006,712	472,584	92,793,239	2,597,980	92,793,239	2,597,980
Under \$10,000.....	745,445	7,179	768,271	7,453	11,131,935	17,358	11,030,529	17,506
\$10,000 under \$20,000.....	2,123,430	21,442	2,198,198	20,202	20,831,773	131,477	20,685,314	131,224
\$20,000 under \$30,000.....	3,437,843	32,598	3,511,071	31,551	17,496,285	244,309	17,739,024	248,929
\$30,000 under \$40,000.....	4,132,198	42,012	4,281,067	41,340	11,941,880	265,103	12,206,445	273,877
\$40,000 under \$50,000.....	4,682,078	51,661	4,670,411	49,936	9,006,243	269,128	8,978,095	272,036
\$50,000 under \$60,000.....	4,522,082	55,308	4,264,037	49,373	6,736,817	253,720	6,470,015	246,750
\$60,000 under \$70,000.....	3,567,254	48,163	3,484,582	44,869	4,652,734	213,216	4,552,350	209,214
\$70,000 under \$80,000.....	2,631,093	39,706	2,486,944	36,586	3,135,075	168,315	2,982,282	158,316
\$80,000 under \$90,000.....	1,694,660	28,660	1,679,536	27,284	1,948,599	120,956	1,941,685	118,481
\$90,000 under \$100,000.....	1,248,041	23,274	1,218,959	21,659	1,404,538	99,643	1,391,111	95,894
\$100,000 under \$125,000.....	1,647,003	33,885	1,664,625	32,633	1,763,219	148,263	1,800,139	146,290
\$125,000 under \$150,000.....	798,294	19,509	830,261	19,119	841,406	88,980	904,413	90,640
\$150,000 under \$175,000.....	452,902	12,728	462,836	11,752	481,380	61,529	502,055	60,227
\$175,000 under \$200,000.....	293,623	8,973	333,436	9,452	313,362	47,542	356,749	49,411
\$200,000 under \$300,000.....	546,060	20,651	589,402	20,764	576,119	115,740	639,850	117,791
\$300,000 under \$400,000.....	198,007	9,822	225,185	9,946	208,990	61,852	241,489	64,212
\$400,000 under \$500,000.....	97,356	5,842	109,345	5,958	104,040	40,432	120,696	41,350
\$500,000 under \$1,000,000.....	135,571	11,783	159,201	12,216	149,051	88,893	176,222	92,502
\$1,000,000 or more.....	64,814	20,459	69,342	20,491	69,793	161,523	74,775	163,329

Size of income	Total tax credits				Total income tax			
	1994 Adjusted Gross Income		1979 Income Concept		1994 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.....	15,042,052	8,927	15,042,052	8,927	87,619,446	534,856	87,619,446	534,856
Under \$10,000.....	1,492,444	115	1,474,736	110	10,546,525	2,704	10,461,303	2,772
\$10,000 under \$20,000.....	4,950,506	2,308	4,920,338	2,284	16,698,922	17,543	16,578,303	17,530
\$20,000 under \$30,000.....	3,089,665	1,339	3,139,773	1,376	17,064,622	35,481	17,281,664	36,232
\$30,000 under \$40,000.....	1,032,394	406	1,035,676	416	11,931,474	41,860	12,190,087	43,359
\$40,000 under \$50,000.....	932,512	411	929,872	383	8,991,615	43,614	8,965,628	44,220
\$50,000 under \$60,000.....	883,049	451	873,649	422	6,735,414	42,041	6,467,719	41,273
\$60,000 under \$70,000.....	641,771	336	637,052	328	4,653,983	38,074	4,552,700	37,517
\$70,000 under \$80,000.....	482,604	239	458,887	237	3,134,485	32,318	2,978,800	30,385
\$80,000 under \$90,000.....	309,328	225	302,111	148	1,949,174	24,699	1,939,406	24,190
\$90,000 under \$100,000.....	261,721	137	260,601	143	1,405,147	21,261	1,389,448	20,386
\$100,000 under \$125,000.....	301,297	234	303,679	216	1,763,501	33,293	1,798,856	32,664
\$125,000 under \$150,000.....	144,778	172	155,690	173	841,246	21,354	904,259	21,571
\$150,000 under \$175,000.....	97,167	144	96,190	124	481,411	15,483	501,747	15,017
\$175,000 under \$200,000.....	69,522	130	77,982	114	313,567	12,535	356,496	12,932
\$200,000 under \$300,000.....	154,659	373	163,964	414	576,270	33,049	639,667	33,194
\$300,000 under \$400,000.....	66,087	193	69,861	261	209,037	19,316	241,518	19,728
\$400,000 under \$500,000.....	38,292	169	40,289	158	104,083	13,217	120,731	13,400
\$500,000 under \$1,000,000.....	59,748	466	65,339	529	149,112	30,376	176,285	31,275
\$1,000,000 or more.....	34,509	1,078	36,362	1,091	69,860	56,637	74,830	57,213

* Individual Retirement Arrangements are included in the calculation of "Pensions and annuities."

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

Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-1994

Size of 1994 AGI	Total income tax as a percentage of adjusted gross income								
	1986	1987	1988	1989	1990	1991	1992	1993	1994
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns, total.....	14.8	13.3	13.4	13.3	13.1	12.9	13.1	13.5	13.7
Under \$10,000.....	4.3	4.0	4.0	3.8	3.7	3.5	3.2	3.0	3.0
\$10,000 under \$20,000.....	7.8	6.8	6.5	6.4	6.1	5.5	5.1	4.9	4.8
\$20,000 under \$30,000.....	10.6	9.4	9.3	9.3	9.1	8.7	8.4	8.2	8.1
\$30,000 under \$40,000.....	12.2	10.6	10.9	10.9	10.6	10.5	10.2	10.1	10.0
\$40,000 under \$50,000.....	13.8	11.8	11.6	11.5	11.4	11.0	10.8	10.7	10.8
\$50,000 under \$60,000.....	15.5	13.5	13.2	12.9	12.4	12.1	11.6	11.5	11.4
\$60,000 under \$70,000.....	16.9	15.1	14.5	14.2	13.8	13.2	12.9	12.7	12.6
\$70,000 under \$80,000.....	18.7	16.5	15.6	15.3	14.9	14.4	14.0	13.9	13.8
\$80,000 under \$90,000.....	19.9	17.8	16.6	16.2	15.8	15.4	15.0	15.1	14.9
\$90,000 under \$100,000.....	20.8	18.8	17.4	17.3	16.6	16.0	15.9	15.7	15.9
\$100,000 under \$125,000.....	23.1	20.1	18.8	18.4	17.5	17.3	16.9	17.0	17.0
\$125,000 under \$150,000.....	25.2	21.8	20.3	19.8	19.2	18.6	18.7	18.6	18.6
\$150,000 under \$175,000.....	28.0	23.0	21.6	21.1	20.4	19.8	19.6	19.7	19.9
\$175,000 under \$200,000.....	29.3	23.9	22.5	21.8	21.1	21.0	20.7	21.2	21.4
\$200,000 under \$300,000.....	31.1	25.8	23.7	22.8	22.6	22.7	22.9	23.8	23.9
\$300,000 under \$400,000.....	33.7	27.0	24.0	23.6	23.7	24.3	24.4	26.9	26.9
\$400,000 under \$500,000.....	36.2	28.2	24.1	23.9	23.6	24.9	25.3	28.4	28.6
\$500,000 under \$1,000,000.....	38.4	29.0	24.6	24.0	24.0	25.7	26.0	30.0	30.2
\$1,000,000 or more.....	40.2	28.6	25.0	24.2	24.1	26.2	26.8	31.2	31.1

Size of 1994 AGI	Total income tax as a percentage of 1979 Income Concept								
	1986	1987	1988	1989	1990	1991	1992	1993	1994
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total.....	13.3	13.1	13.3	13.2	13.0	12.7	12.8	13.3	13.5
Under \$10,000.....	4.9	4.2	4.4	4.3	4.3	4.0	3.5	3.2	3.2
\$10,000 under \$20,000.....	7.6	6.7	6.5	6.4	6.1	5.5	5.1	4.8	4.8
\$20,000 under \$30,000.....	10.0	9.3	9.3	9.3	9.1	8.7	8.3	8.2	8.1
\$30,000 under \$40,000.....	11.6	10.7	10.7	10.9	10.7	10.5	10.2	10.2	10.1
\$40,000 under \$50,000.....	12.6	11.7	11.7	11.5	11.5	11.1	10.9	10.8	11.0
\$50,000 under \$60,000.....	13.8	13.4	13.2	12.9	12.5	12.0	11.6	11.6	11.6
\$60,000 under \$70,000.....	14.9	15.0	14.5	14.2	13.8	13.2	12.9	12.7	12.7
\$70,000 under \$80,000.....	15.8	16.2	15.4	15.2	14.6	14.2	13.7	13.7	13.6
\$80,000 under \$90,000.....	16.7	17.5	16.1	16.2	15.5	15.1	14.6	14.7	14.6
\$90,000 under \$100,000.....	16.8	18.1	17.1	16.8	16.1	15.5	15.2	15.3	15.4
\$100,000 under \$125,000.....	18.3	19.3	18.0	17.7	16.9	16.6	16.2	16.3	16.3
\$125,000 under \$150,000.....	19.0	20.6	19.6	18.8	18.0	17.3	17.2	17.7	17.4
\$150,000 under \$175,000.....	19.3	21.2	20.6	20.0	19.1	18.3	17.8	18.0	18.5
\$175,000 under \$200,000.....	20.3	22.5	21.6	20.7	20.0	18.6	19.0	19.1	19.4
\$200,000 under \$300,000.....	22.6	23.8	22.3	21.5	21.4	20.5	20.2	21.4	21.5
\$300,000 under \$400,000.....	22.6	24.5	22.6	21.9	21.5	21.6	21.6	23.5	23.7
\$400,000 under \$500,000.....	23.4	26.5	23.2	22.7	22.3	23.0	21.4	25.4	24.8
\$500,000 under \$1,000,000.....	23.7	26.7	23.5	22.0	21.7	23.5	22.6	26.3	26.1
\$1,000,000 or more.....	21.4	26.8	24.5	23.2	23.2	25.2	26.1	29.5	30.1

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 1995.

All returns processed during 1995 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 (116,878,243 returns) reported in Table C and the estimated total of all returns (115,943,131) reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 1994. While

about 98 percent of the returns processed during Calendar Year 1995 were for Tax Year 1994, a few were for noncalendar years ending during 1994 and 1995, and some were returns for prior years. Returns for prior years were used in place of 1994 returns received and processed after December 31, 1995. 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 1995. Therefore, data for Tax Year 1994 may include amounts for discontinued items, such as the interest deductible from credit cards, reported on prior year returns processed in 1995.

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. Nontaxable with adjusted gross income or expanded income of \$200,000 or over and no alternative minimum tax.
2. High combined business and farm total receipts of \$50,000,000 or more.
3. Presence or absence of special Forms or Sched-

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

ules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).

4. Total gross positive or negative income. Sixty variables are used to derive positive and negative incomes.
5. 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 range from 0.02 percent to 100 percent.

Tax data processed to the IRS Individual Master File at Martinsburg Computing Center during Calendar Year 1995 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, and 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. For Tax Year 1994, 0.10 percent of the sample returns were unavailable.

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 \$11.85 billion, and its related coefficient of variation, $CV(X)$, is 1.15 percent. The standard error of the estimate, $SE(X)$, needed to construct the interval estimate, is:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= (\$11.85 \times 10^9) \cdot (.0115) \\ &= \$0.136 \text{ billion} \end{aligned}$$

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 \$11.735 billion to \$11.965 billion, and the 95 percent confidence interval is from \$11.620 billion to \$12.080 billion.

Table Presentation

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted 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 (**). 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 (- or --) 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," in *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 for 1994

Description of sample strata										Number of returns	
										Population counts	Sample counts
Grand Total										116,878,243 ¹	108,861
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										2,944 ²	2,944
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total										86 ³	86
Other Returns, total										116,875,213	105,831
Description of the sample strata for Current Year Returns	Degree of interest ⁴	Number of other returns by type of form attached									
		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		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Total.....		1,740,971	15,721	15,987,383	30,249	1,664,088	4,006	97,482,771	55,855		
Negative Income											
\$10,000,000 or more.....	All	105	105	616	616	73	73	809	808	1,603	1,602
\$5,000,000 under \$10,000,000.....	All	95	95	735	735	113	113	839	839	1,782	1,782
\$2,000,000 under \$5,000,000.....	All	358	110	3,100	1,000	510	159	3,168	981	7,136	2,250
\$1,000,000 under \$2,000,000.....	All	730	108	6,524	975	1,318	210	5,996	898	14,568	2,191
\$500,000 under \$1,000,000.....	All	1,663	48	17,377	517	3,904	119	13,753	395	36,697	1,079
\$250,000 under \$500,000.....	All	3,484	32	42,212	389	10,547	87	30,107	281	86,350	789
\$120,000 under \$250,000.....	All	7,191	24	91,891	392	20,569	83	66,306	256	185,957	755
\$60,000 under \$120,000.....	All	10,782	23	130,684	287	22,644	53	107,373	284	271,483	647
Under \$60,000.....	All	14,049	21	362,493	333	44,861	35	458,086	383	879,489	772
Positive Income											
Under \$30,000.....	1	--	--	--	--	--	--	27,090,890	5,357	27,090,890	5,357
Under \$30,000.....	2	117,292	30	1,685,551	507	132,801	36	28,013,850	8,333	29,949,494	8,906
Under \$30,000.....	3-4	144,905	130	3,251,401	2,551	222,107	204	5,566,758	4,373	9,185,171	7,258
\$30,000 under \$60,000.....	1-2	151,993	53	1,732,284	509	203,443	62	19,378,062	5,730	21,465,782	6,354
\$30,000 under \$60,000.....	3-4	199,955	199	3,151,437	2,794	310,422	277	4,344,540	3,957	8,006,354	7,227
\$60,000 under \$120,000.....	1-3	271,156	81	1,695,504	701	251,398	87	8,587,062	3,366	10,805,120	4,235
\$60,000 under \$120,000.....	4	211,051	233	1,990,284	2,160	180,268	185	1,629,287	1,776	4,010,890	4,354
\$120,000 under \$250,000.....	1-3	155,091	215	379,600	525	121,300	180	1,098,356	1,547	1,754,347	2,467
\$120,000 under \$250,000.....	4	184,070	570	928,111	2,841	61,272	161	604,540	1,846	1,777,993	5,418
\$250,000 under \$500,000.....	All	160,754	1,030	384,418	2,600	57,026	382	346,245	2,230	948,443	6,242
\$500,000 under \$1,000,000.....	All	66,675	1,697	100,523	2,430	14,376	343	95,717	2,425	277,291	6,895
\$1,000,000 under \$2,000,000.....	All	24,456	3,115	23,301	2,916	3,577	436	27,922	3,485	79,256	9,952
\$2,000,000 under \$5,000,000.....	All	10,883	3,573	7,353	2,489	1,252	414	10,115	3,316	29,603	9,792
\$5,000,000 under \$10,000,000.....	All	2,716	2,713	1,355	1,353	214	214	1,959	1,958	6,244	6,238
\$10,000,000 or more.....	All	1,517	1,516	629	629	93	93	1,031	1,031	3,270	3,269

¹ This population includes an estimated 935,112 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.

² This population includes 160 Form 1040 returns that were misclassified because of bad data collected during revenue processing.

³ This population includes 49 records that were misclassified because of bad data collected during revenue processing.

⁴ 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 interest are assigned.

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Bill Boyle and Tony Hall were responsible for programming the Basic Tables. Table 1.4CV was programmed by William Chen. Review of specific tables was performed by Therese Cruciano, Barbara Marshall, and Michael Parisi.

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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	1991		1992		1993	
	Earned income credit used to offset other taxes		Earned income credit used to offset other taxes		Earned income credit used to offset other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
All returns, total.....	1,513,988	839,715	1,588,023	1,010,266	1,869,901	1,208,309
No adjusted gross income.....	34,069	20,068	35,174	23,284	33,499	19,228
\$1 under \$5,000.....	247,830	90,837	167,176	60,361	215,470	89,495
\$5,000 under \$10,000.....	518,047	369,232	502,999	362,320	590,208	438,339
\$10,000 under \$15,000.....	450,250	274,380	546,000	433,023	536,454	442,581
\$15,000 under \$20,000.....	254,752	84,478	311,177	127,480	453,392	211,703
\$20,000 under \$25,000.....	9,042	721	25,496	3,799	40,879	6,963
\$25,000 under \$30,000.....	-	-	-	-	-	-
\$30,000 under \$40,000.....	-	-	-	-	-	-
\$40,000 under \$50,000.....	-	-	-	-	-	-
\$50,000 under \$75,000.....	-	-	-	-	-	-
\$75,000 under \$100,000.....	-	-	-	-	-	-
\$100,000 under \$200,000.....	-	-	-	-	-	-
\$200,000 under \$500,000.....	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-
Taxable returns, total.....	279	117	-	-	-	-
No adjusted gross income.....	31	18	-	-	-	-
\$1 under \$5,000.....	-	-	-	-	-	-
\$5,000 under \$10,000.....	-	-	-	-	-	-
\$10,000 under \$15,000.....	248	99	-	-	-	-
\$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.....	-	-	-	-	-	-
\$75,000 under \$100,000.....	-	-	-	-	-	-
\$100,000 under \$200,000.....	-	-	-	-	-	-
\$200,000 under \$500,000.....	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-
Nontaxable returns, total.....	1,513,709	839,598	1,588,023	1,010,266	1,869,901	1,208,309

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

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
Size of Adjusted Gross Income	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total.....	115,943,131	100.0	3,907,517,953	100.0	33,702	87,619,446	100.0	3,736,645,359	100.0
No adjusted gross income.....	953,210	0.8	-53,628,508	(X)	-56,261	9,270	(Z)	-4,379,466	(X)
\$1 under \$1,000.....	2,389,110	2.1	1,442,560	(Z)	604	535,318	0.6	436,613	(Z)
\$1,000 under \$2,000.....	3,209,436	2.8	4,835,304	0.1	1,507	907,559	1.0	1,358,916	(Z)
\$2,000 under \$3,000.....	3,179,417	2.7	7,941,011	0.2	2,498	661,616	0.8	1,650,914	(Z)
\$3,000 under \$4,000.....	2,851,284	2.5	10,005,652	0.3	3,509	677,858	0.8	2,422,360	0.1
\$4,000 under \$5,000.....	3,002,812	2.6	13,497,707	0.3	4,495	1,041,807	1.2	4,664,440	0.1
\$5,000 under \$6,000.....	2,767,000	2.4	15,221,937	0.4	5,501	653,949	0.7	3,583,120	0.1
\$6,000 under \$7,000.....	2,809,762	2.4	18,277,083	0.5	6,505	1,006,079	1.1	6,594,883	0.2
\$7,000 under \$8,000.....	2,943,297	2.5	22,103,861	0.6	7,510	1,735,663	2.0	13,065,091	0.3
\$8,000 under \$9,000.....	2,896,751	2.5	24,660,744	0.6	8,513	1,693,662	1.9	14,445,217	0.4
\$9,000 under \$10,000.....	2,818,289	2.4	26,712,521	0.7	9,478	1,623,743	1.9	15,372,311	0.4
\$10,000 under \$11,000.....	2,678,102	2.3	28,137,618	0.7	10,507	1,472,143	1.7	15,444,311	0.4
\$11,000 under \$12,000.....	2,720,200	2.3	31,284,937	0.8	11,501	1,596,767	1.8	18,373,391	0.5
\$12,000 under \$13,000.....	2,681,219	2.3	33,486,306	0.9	12,489	1,673,273	1.9	20,901,897	0.6
\$13,000 under \$14,000.....	2,812,298	2.4	37,932,862	1.0	13,488	1,891,969	2.2	25,507,747	0.7
\$14,000 under \$15,000.....	2,573,090	2.2	37,260,641	1.0	14,481	1,686,534	1.9	24,438,767	0.7
\$15,000 under \$16,000.....	2,583,914	2.2	40,036,898	1.0	15,495	1,720,146	2.0	26,664,123	0.7
\$16,000 under \$17,000.....	2,370,669	2.0	39,110,222	1.0	16,498	1,626,521	1.9	28,829,185	0.7
\$17,000 under \$18,000.....	2,214,940	1.9	38,709,222	1.0	17,476	1,586,072	1.8	27,719,891	0.7
\$18,000 under \$19,000.....	2,102,704	1.8	38,946,008	1.0	18,522	1,641,331	1.9	30,406,760	0.8
\$19,000 under \$20,000.....	2,138,663	1.8	41,735,559	1.1	19,515	1,804,166	2.1	35,225,247	0.9
\$20,000 under \$25,000.....	9,663,350	8.3	216,518,460	5.5	22,406	9,064,402	10.3	203,589,785	5.4
\$25,000 under \$30,000.....	8,121,017	7.0	222,451,662	5.7	27,392	8,000,220	9.1	219,178,471	5.9
\$30,000 under \$40,000.....	12,013,761	10.4	418,107,079	10.7	34,802	11,931,474	13.6	415,294,906	11.1
\$40,000 under \$50,000.....	9,024,089	7.8	403,802,112	10.3	44,747	8,991,615	10.3	402,378,127	10.8
\$50,000 under \$75,000.....	13,126,603	11.3	794,686,591	20.3	60,540	13,103,677	15.0	793,340,327	21.2
\$75,000 under \$100,000.....	4,783,915	4.1	409,003,391	10.5	85,496	4,774,526	5.4	408,170,846	10.9
\$100,000 under \$200,000.....	3,404,731	2.9	446,517,100	11.4	131,146	3,399,725	3.9	445,876,817	11.9
\$200,000 under \$500,000.....	890,280	0.8	256,192,758	6.6	287,766	889,390	1.0	255,943,595	6.8
\$500,000 under \$1,000,000.....	149,283	0.1	100,695,445	2.6	674,527	149,112	0.2	100,582,110	2.7
\$1,000,000 or more.....	69,935	0.1	181,833,213	4.7	2,600,032	69,860	0.1	181,564,660	4.9

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 after 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	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Size of Adjusted Gross Income											
Total.....	87,590,032	2,583,209,426	100.0	87,601,531	532,644,247	100.0	534,856,339	100.0	20.7	14.3	6,104
No adjusted gross income.....	-	-	-	6,108	1,603	(Z)	101,853	(Z)	(Z)	(Z)	10,987
\$1 under \$1,000.....	534,954	95,185	(Z)	535,276	14,337	(Z)	14,399	(Z)	15.1	3.3	27
\$1,000 under \$2,000.....	903,869	380,322	(Z)	907,231	70,976	(Z)	78,447	(Z)	20.6	5.8	86
\$2,000 under \$3,000.....	660,236	366,208	(Z)	661,509	62,644	(Z)	63,486	(Z)	17.3	3.8	96
\$3,000 under \$4,000.....	676,584	338,282	(Z)	677,857	56,414	(Z)	56,545	(Z)	16.7	2.3	83
\$4,000 under \$5,000.....	1,040,534	956,261	(Z)	1,041,807	150,485	(Z)	151,760	(Z)	15.9	3.3	146
\$5,000 under \$6,000.....	651,704	1,193,313	(Z)	652,977	200,348	(Z)	203,612	(Z)	17.1	5.7	311
\$6,000 under \$7,000.....	1,006,075	1,547,762	0.1	1,006,075	236,491	(Z)	236,503	(Z)	15.3	3.6	235
\$7,000 under \$8,000.....	1,735,318	2,812,370	0.1	1,735,318	405,278	0.1	407,078	0.1	14.5	3.1	235
\$8,000 under \$9,000.....	1,692,351	4,161,844	0.2	1,693,624	609,944	0.1	612,063	0.1	14.7	4.2	361
\$9,000 under \$10,000.....	1,623,743	5,188,702	0.2	1,623,743	778,352	0.1	778,352	0.1	15.0	5.1	479
\$10,000 under \$11,000.....	1,472,140	5,913,399	0.2	1,472,140	890,300	0.2	890,389	0.2	15.1	5.8	605
\$11,000 under \$12,000.....	1,596,719	7,477,486	0.3	1,596,719	1,119,385	0.2	1,120,561	0.2	15.0	6.1	702
\$12,000 under \$13,000.....	1,673,273	8,748,564	0.3	1,673,273	1,307,313	0.2	1,307,313	0.2	14.9	6.3	781
\$13,000 under \$14,000.....	1,891,966	10,573,943	0.4	1,891,966	1,611,000	0.3	1,611,465	0.3	15.2	6.3	852
\$14,000 under \$15,000.....	1,686,531	10,819,902	0.4	1,686,531	1,623,240	0.3	1,623,528	0.3	15.0	6.6	963
\$15,000 under \$16,000.....	1,720,032	13,075,747	0.5	1,720,143	2,024,716	0.4	2,026,978	0.4	15.5	7.6	1,178
\$16,000 under \$17,000.....	1,626,520	13,428,426	0.5	1,626,520	1,995,378	0.4	1,995,724	0.4	14.9	7.4	1,227
\$17,000 under \$18,000.....	1,585,838	14,125,968	0.5	1,585,838	2,003,984	0.4	2,004,333	0.4	14.2	7.2	1,264
\$18,000 under \$19,000.....	1,641,127	16,155,596	0.6	1,641,127	2,293,679	0.4	2,294,764	0.4	14.2	7.5	1,398
\$19,000 under \$20,000.....	1,803,838	19,061,920	0.7	1,803,838	2,667,747	0.5	2,667,934	0.5	14.0	7.6	1,479
\$20,000 under \$25,000.....	9,064,293	112,291,042	4.3	9,064,293	16,081,812	3.0	16,089,561	3.0	14.3	7.9	1,775
\$25,000 under \$30,000.....	7,998,868	130,240,943	5.0	7,998,868	19,388,246	3.6	19,391,351	3.6	14.9	8.8	2,424
\$30,000 under \$40,000.....	11,931,146	264,990,393	10.3	11,931,085	41,842,752	7.9	41,860,006	7.8	15.8	10.1	3,508
\$40,000 under \$50,000.....	8,991,387	268,855,976	10.4	8,991,064	43,596,299	8.2	43,614,441	8.2	16.2	10.8	4,851
\$50,000 under \$75,000.....	13,102,111	555,484,637	21.5	13,099,232	96,804,654	18.2	96,849,251	18.1	17.4	12.2	7,391
\$75,000 under \$100,000.....	4,772,179	300,263,096	11.6	4,772,165	61,414,895	11.5	61,544,453	11.5	20.5	15.1	12,890
\$100,000 under \$200,000.....	3,398,909	346,268,202	13.4	3,398,385	82,283,154	15.4	82,664,507	15.5	23.9	18.5	24,315
\$200,000 under \$500,000.....	888,982	218,000,994	8.4	888,245	64,856,404	12.2	65,582,405	12.3	30.1	25.6	73,739
\$500,000 under \$1,000,000.....	149,023	88,883,916	3.4	148,842	30,062,346	5.6	30,375,816	5.7	34.2	30.2	203,711
\$1,000,000 or more.....	69,785	161,509,030	6.3	69,733	56,190,071	10.5	56,637,463	10.6	35.1	31.2	810,728

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)
Accumulated from Smallest Size of Adjusted Gross Income									
No adjusted gross income.....	953,210	0.8	-53,628,508	(X)	-56,261	9,270	(Z)	-4,379,466	(X)
\$1 under \$1,000.....	2,389,110	2.1	1,442,580	(Z)	604	535,318	0.6	436,613	(Z)
\$1 under \$2,000.....	5,598,546	4.8	6,277,864	0.2	1,121	1,442,877	1.6	1,795,529	(Z)
\$1 under \$3,000.....	8,777,963	7.6	14,218,874	0.4	1,620	2,104,493	2.4	3,446,442	0.1
\$1 under \$4,000.....	11,629,247	10.0	24,224,526	0.6	2,083	2,782,351	3.2	5,868,802	0.2
\$1 under \$5,000.....	14,632,059	12.6	37,722,233	1.0	2,578	3,824,158	4.4	10,533,242	0.3
\$1 under \$6,000.....	17,399,058	15.0	52,944,169	1.3	3,043	4,478,107	5.1	14,116,362	0.4
\$1 under \$7,000.....	20,208,821	17.4	71,221,252	1.8	3,524	5,484,187	6.3	20,711,244	0.6
\$1 under \$8,000.....	23,152,118	20.0	93,325,113	2.4	4,031	7,219,850	8.2	33,776,335	0.9
\$1 under \$9,000.....	26,048,869	22.5	117,985,856	3.0	4,529	8,913,512	10.2	48,221,552	1.3
\$1 under \$10,000.....	28,867,158	24.9	144,698,378	3.7	5,013	10,537,255	12.0	63,593,863	1.7
\$1 under \$11,000.....	31,545,260	27.2	172,835,996	4.4	5,479	12,009,397	13.7	79,038,174	2.1
\$1 under \$12,000.....	34,265,460	29.6	204,120,933	5.2	5,957	13,606,165	15.5	97,411,565	2.6
\$1 under \$13,000.....	36,946,679	31.9	237,607,239	6.0	6,431	15,279,437	17.4	118,313,462	3.2
\$1 under \$14,000.....	39,758,977	34.3	275,540,101	7.0	6,930	17,171,407	19.6	143,821,209	3.8
\$1 under \$15,000.....	42,332,067	36.5	312,800,742	7.9	7,389	18,857,940	21.5	168,259,976	4.5
\$1 under \$16,000.....	44,915,981	38.7	352,837,640	8.9	7,856	20,578,087	23.5	194,924,099	5.2
\$1 under \$17,000.....	47,286,650	40.8	391,947,862	9.9	8,289	22,204,608	25.3	221,753,284	5.9
\$1 under \$18,000.....	49,501,590	42.7	430,657,085	10.9	8,700	23,790,680	27.2	249,473,174	6.7
\$1 under \$19,000.....	51,604,293	44.5	469,603,092	11.9	9,100	25,432,011	29.0	279,879,934	7.5
\$1 under \$20,000.....	53,742,956	46.4	511,338,651	12.9	9,515	27,236,177	31.1	315,105,181	8.4
\$1 under \$25,000.....	63,406,306	54.7	727,857,111	18.4	11,479	36,300,579	41.4	518,694,966	13.9
\$1 under \$30,000.....	71,527,323	61.7	950,308,773	24.0	13,286	44,300,798	50.6	737,873,436	19.7
\$1 under \$40,000.....	83,541,084	72.1	1,368,415,852	34.5	16,380	56,232,272	64.2	1,153,168,343	30.8
\$1 under \$50,000.....	92,565,173	79.8	1,772,217,964	44.7	19,146	65,223,887	74.4	1,555,546,470	41.6
\$1 under \$75,000.....	105,691,776	91.2	2,566,904,555	64.8	24,287	78,327,563	89.4	2,348,886,797	62.8
\$1 under \$100,000.....	110,475,691	95.3	2,975,907,946	75.1	26,937	83,102,089	94.8	2,757,057,644	73.7
\$1 under \$200,000.....	113,880,422	98.2	3,422,425,046	86.4	30,053	86,501,814	98.7	3,202,934,461	85.6
\$1 under \$500,000.....	114,770,703	99.0	3,678,617,804	92.9	32,052	87,391,204	99.7	3,458,878,055	92.5
\$1 under \$1,000,000.....	114,919,985	99.1	3,779,313,249	95.4	32,886	87,540,316	99.9	3,559,460,165	95.1
\$1 or more.....	114,989,920	99.2	3,961,146,461	100.0	34,448	87,610,176	100.0	3,741,024,825	100.0
All returns.....	115,943,131	100.0	3,907,517,953	98.6	33,702	87,619,446	100.0	3,736,645,359	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 after 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)
Accumulated from Smallest Size of Adjusted Gross Income											
No adjusted gross income.....			-	6,108	1,603	(Z)	101,853	(Z)	(X)	(X)	10,987
\$1 under \$1,000.....	534,954	95,185	(Z)	535,276	14,337	(Z)	14,399	(Z)	15.1	3.3	27
\$1 under \$2,000.....	1,438,823	475,507	(Z)	1,442,507	85,314	(Z)	92,846	(Z)	19.5	5.2	64
\$1 under \$3,000.....	2,099,059	841,715	(Z)	2,104,016	147,958	(Z)	156,332	(Z)	18.6	4.5	74
\$1 under \$4,000.....	2,775,643	1,179,996	(Z)	2,781,874	204,371	(Z)	212,878	(Z)	18.0	3.6	77
\$1 under \$5,000.....	3,816,177	2,136,257	0.1	3,823,680	354,857	0.1	364,637	0.1	17.1	3.5	95
\$1 under \$6,000.....	4,467,881	3,329,570	0.1	4,476,658	555,205	0.1	568,249	0.1	17.1	4.0	127
\$1 under \$7,000.....	5,473,956	4,877,331	0.2	5,482,733	791,696	0.1	804,753	0.2	16.5	3.9	147
\$1 under \$8,000.....	7,209,274	7,689,701	0.3	7,218,050	1,196,974	0.2	1,211,830	0.2	15.8	3.6	168
\$1 under \$9,000.....	8,901,625	11,851,545	0.5	8,911,674	1,806,918	0.3	1,823,893	0.3	15.4	3.8	205
\$1 under \$10,000.....	10,525,367	17,040,247	0.7	10,535,417	2,585,269	0.5	2,602,245	0.5	15.3	4.1	247
\$1 under \$11,000.....	11,997,507	22,953,646	0.9	12,007,557	3,475,570	0.7	3,492,634	0.7	15.2	4.4	291
\$1 under \$12,000.....	13,594,226	30,431,132	1.2	13,604,276	4,594,955	0.9	4,613,195	0.9	15.2	4.7	339
\$1 under \$13,000.....	15,267,499	39,179,696	1.5	15,277,548	5,902,268	1.1	5,920,508	1.1	15.1	5.0	387
\$1 under \$14,000.....	17,159,465	49,753,639	1.9	17,169,514	7,513,268	1.4	7,531,973	1.4	15.1	5.2	439
\$1 under \$15,000.....	18,845,995	60,573,541	2.3	18,856,045	9,136,508	1.7	9,155,500	1.7	15.1	5.4	485
\$1 under \$16,000.....	20,566,027	73,649,288	2.9	20,576,188	11,161,224	2.1	11,182,479	2.1	15.2	5.7	543
\$1 under \$17,000.....	22,192,547	87,077,714	3.4	22,202,708	13,156,602	2.5	13,178,203	2.5	15.1	5.9	593
\$1 under \$18,000.....	23,778,385	101,203,682	3.9	23,788,546	15,160,585	2.8	15,182,536	2.8	15.0	6.1	638
\$1 under \$19,000.....	25,419,512	117,359,278	4.5	25,429,673	17,454,264	3.3	17,477,300	3.3	14.9	6.2	687
\$1 under \$20,000.....	27,223,350	136,421,198	5.3	27,233,511	20,122,011	3.8	20,145,233	3.8	14.8	6.4	740
\$1 under \$25,000.....	36,287,643	248,712,240	9.6	36,297,804	36,203,823	6.8	36,234,794	6.8	14.6	7.0	998
\$1 under \$30,000.....	44,286,511	378,953,183	14.7	44,296,672	55,592,069	10.4	55,626,145	10.4	14.7	7.5	1,256
\$1 under \$40,000.....	56,217,656	643,943,576	24.9	56,227,757	97,434,821	18.3	97,486,151	18.2	15.1	8.5	1,734
\$1 under \$50,000.....	65,209,043	912,799,551	35.3	65,218,820	141,031,120	26.5	141,100,593	26.4	15.5	9.1	2,163
\$1 under \$75,000.....	78,311,154	1,468,284,189	56.8	78,318,052	237,835,774	44.7	237,949,844	44.5	16.2	10.1	3,038
\$1 under \$100,000.....	83,083,333	1,768,547,285	68.5	83,090,217	299,250,669	56.2	299,494,296	56.0	16.9	10.9	3,604
\$1 under \$200,000.....	86,482,242	2,114,815,487	81.9	86,488,603	381,533,823	71.6	382,158,803	71.5	18.1	11.9	4,418
\$1 under \$500,000.....	87,371,225	2,332,816,481	90.3	87,376,847	446,390,227	83.8	447,741,208	83.7	19.2	12.9	5,123
\$1 under \$1,000,000.....	87,520,248	2,421,700,397	93.7	87,525,690	476,452,573	89.5	478,117,024	89.4	19.7	13.4	5,462
\$1 or more.....	87,590,032	2,583,209,426	100.0	87,595,422	532,642,644	100.0	534,754,486	100.0	20.7	14.3	6,104
All returns.....	87,590,032	2,583,209,426	100.0	87,601,531	532,644,247	100.0	534,856,339	100.0	20.7	14.3	6,104

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)
Accumulated from Largest Size of Adjusted Gross Income									
\$1,000,000 or more.....	69,935	0.1	181,833,213	4.6	2,600,032	69,860	0.1	181,564,660	4.9
\$500,000 or more.....	219,218	0.2	282,528,657	7.1	1,288,802	218,972	0.2	282,146,770	7.5
\$200,000 or more.....	1,109,498	1.0	538,721,415	13.6	485,554	1,108,362	1.3	538,090,364	14.4
\$100,000 or more.....	4,514,230	3.9	985,238,515	24.9	218,252	4,508,086	5.1	983,967,181	26.3
\$75,000 or more.....	9,298,145	8.0	1,394,241,906	35.2	149,948	9,282,613	10.6	1,392,138,028	37.2
\$50,000 or more.....	22,424,747	19.3	2,188,928,497	55.3	97,612	22,386,289	25.5	2,185,478,355	58.4
\$40,000 or more.....	31,448,836	27.1	2,592,730,609	65.5	82,443	31,377,904	35.8	2,587,856,482	69.2
\$30,000 or more.....	43,462,597	37.5	3,010,837,688	76.0	69,274	43,309,378	49.4	3,003,151,389	80.3
\$25,000 or more.....	51,583,614	44.5	3,233,289,350	81.6	62,681	51,309,597	58.6	3,222,329,859	86.1
\$20,000 or more.....	61,246,964	52.8	3,449,807,810	87.1	56,326	60,373,999	68.9	3,425,919,644	91.6
\$19,000 or more.....	63,385,627	54.7	3,491,543,369	88.1	55,084	62,178,165	71.0	3,461,144,891	92.5
\$18,000 or more.....	65,488,331	56.5	3,530,489,377	89.1	53,910	63,819,496	72.8	3,491,551,651	93.3
\$17,000 or more.....	67,703,271	58.4	3,569,198,599	90.1	52,718	65,405,568	74.6	3,519,271,541	94.1
\$16,000 or more.....	70,073,940	60.4	3,608,308,821	91.1	51,493	67,032,089	76.5	3,546,100,726	94.8
\$15,000 or more.....	72,657,854	62.7	3,648,345,719	92.1	50,213	68,752,236	78.5	3,572,764,849	95.5
\$14,000 or more.....	75,230,944	64.9	3,685,606,360	93.0	48,991	70,438,769	80.4	3,597,203,616	96.2
\$13,000 or more.....	78,043,242	67.3	3,723,539,222	94.0	47,711	72,330,738	82.6	3,622,711,363	96.8
\$12,000 or more.....	80,724,461	69.6	3,757,025,528	94.8	46,541	74,004,011	84.5	3,643,613,260	97.4
\$11,000 or more.....	83,444,660	72.0	3,788,310,465	95.6	45,399	75,600,779	86.3	3,661,986,651	97.9
\$10,000 or more.....	86,122,763	74.3	3,816,448,084	96.3	44,314	77,072,921	88.0	3,677,430,962	98.3
\$9,000 or more.....	88,941,052	76.7	3,843,160,605	97.0	43,210	78,696,664	89.8	3,692,803,273	98.7
\$8,000 or more.....	91,837,803	79.2	3,867,821,348	97.6	42,116	80,390,326	91.7	3,707,248,490	99.1
\$7,000 or more.....	94,781,100	81.7	3,889,925,209	98.2	41,041	82,125,989	93.7	3,720,313,581	99.4
\$6,000 or more.....	97,590,862	84.2	3,908,202,292	98.7	40,047	83,132,069	94.9	3,726,908,463	99.6
\$5,000 or more.....	100,357,862	86.6	3,923,424,228	99.0	39,094	83,786,018	95.6	3,730,491,583	99.7
\$4,000 or more.....	103,360,674	89.1	3,936,921,935	99.4	38,089	84,827,825	96.8	3,735,156,023	99.8
\$3,000 or more.....	106,211,958	91.6	3,946,927,587	99.6	37,161	85,505,683	97.6	3,737,578,383	99.9
\$2,000 or more.....	109,391,375	94.3	3,954,868,597	99.8	36,153	86,167,299	98.3	3,739,229,296	100.0
\$1,000 or more.....	112,600,810	97.1	3,959,703,902	100.0	35,166	87,074,857	99.4	3,740,588,212	100.0
\$1 or more.....	114,989,920	99.2	3,961,146,461	100.0	34,448	87,610,176	100.0	3,741,024,825	100.0
All returns.....	115,943,131	100.0	3,907,517,953	98.6	33,702	87,619,446	100.0	3,736,645,359	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 after 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	
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Accumulated from Largest Size of Adjusted Gross Income											
\$1,000,000 or more.....	69,785	161,509,030	6.3	69,733	56,190,071	10.5	56,637,463	10.6	35.1	31.2	810,728
\$500,000 or more.....	218,808	250,392,946	9.7	218,575	86,252,417	16.2	87,013,279	16.3	34.8	30.8	397,372
\$200,000 or more.....	1,107,790	468,393,939	18.1	1,106,820	151,108,820	28.4	152,595,684	28.5	32.6	28.4	137,677
\$100,000 or more.....	4,506,699	814,662,141	31.5	4,505,205	233,391,974	43.8	235,260,190	44.0	28.9	23.9	52,186
\$75,000 or more.....	9,278,878	1,114,925,237	43.2	9,277,370	294,806,870	55.3	296,804,643	55.5	26.6	21.3	31,974
\$50,000 or more.....	22,380,989	1,670,409,875	64.7	22,376,602	391,611,523	73.5	393,653,893	73.6	23.6	18.0	17,585
\$40,000 or more.....	31,372,376	1,939,265,851	75.1	31,367,666	435,207,822	81.7	437,268,335	81.8	22.5	16.9	13,936
\$30,000 or more.....	43,303,522	2,204,256,243	85.3	43,298,751	477,050,574	89.6	479,128,341	89.6	21.7	16.0	11,063
\$25,000 or more.....	51,302,389	2,334,497,186	90.4	51,297,618	496,438,820	93.2	498,519,692	93.2	21.4	15.5	9,716
\$20,000 or more.....	60,366,683	2,446,788,228	94.7	60,361,912	512,520,633	96.2	514,609,253	96.2	21.0	15.0	8,524
\$19,000 or more.....	62,170,521	2,465,850,149	95.5	62,165,750	515,188,380	96.7	517,277,187	96.7	21.0	14.9	8,319
\$18,000 or more.....	63,811,647	2,482,005,744	96.1	63,806,877	517,482,058	97.2	519,571,950	97.1	20.9	14.9	8,141
\$17,000 or more.....	65,397,485	2,496,131,713	96.6	65,392,714	519,486,042	97.5	521,576,283	97.5	20.9	14.8	7,974
\$16,000 or more.....	67,024,005	2,509,560,139	97.1	67,019,234	521,481,420	97.9	523,572,007	97.9	20.9	14.8	7,811
\$15,000 or more.....	68,744,037	2,522,635,885	97.7	68,739,378	523,506,136	98.3	525,598,986	98.3	20.8	14.7	7,645
\$14,000 or more.....	70,430,568	2,533,455,787	98.1	70,425,908	525,129,375	98.6	527,222,514	98.6	20.8	14.7	7,485
\$13,000 or more.....	72,322,533	2,544,029,730	98.5	72,317,874	526,740,376	98.9	528,833,978	98.9	20.8	14.6	7,311
\$12,000 or more.....	73,995,806	2,552,778,294	98.8	73,991,147	528,047,689	99.1	530,141,291	99.1	20.8	14.5	7,184
\$11,000 or more.....	75,592,525	2,560,255,780	99.1	75,587,866	529,167,074	99.3	531,261,852	99.3	20.8	14.5	7,027
\$10,000 or more.....	77,064,665	2,566,169,180	99.3	77,060,006	530,057,374	99.5	532,152,241	99.5	20.7	14.5	6,905
\$9,000 or more.....	78,688,407	2,571,357,881	99.5	78,683,748	530,835,726	99.7	532,930,593	99.6	20.7	14.4	6,772
\$8,000 or more.....	80,380,759	2,575,519,726	99.7	80,377,372	531,445,669	99.8	533,542,656	99.8	20.7	14.4	6,637
\$7,000 or more.....	82,116,076	2,578,332,095	99.8	82,112,690	531,850,948	99.9	533,949,734	99.8	20.7	14.4	6,502
\$6,000 or more.....	83,122,151	2,579,879,857	99.9	83,118,765	532,087,439	99.9	534,186,237	99.9	20.7	14.3	6,426
\$5,000 or more.....	83,773,856	2,581,073,169	99.9	83,771,742	532,287,787	99.9	534,389,649	99.9	20.7	14.3	6,378
\$4,000 or more.....	84,814,389	2,582,029,430	100.0	84,813,549	532,438,272	100.0	534,541,609	99.9	20.7	14.3	6,301
\$3,000 or more.....	85,490,974	2,582,367,712	100.0	85,491,406	532,494,686	100.0	534,598,154	100.0	20.7	14.3	6,252
\$2,000 or more.....	86,151,210	2,582,733,920	100.0	86,152,915	532,557,330	100.0	534,661,640	100.0	20.7	14.3	6,205
\$1,000 or more.....	87,055,079	2,583,114,242	100.0	87,060,146	532,628,306	100.0	534,740,087	100.0	20.7	14.3	6,141
\$1 or more.....	87,590,032	2,583,209,426	100.0	87,595,422	532,642,644	100.0	534,754,486	100.0	20.7	14.3	6,104
All returns.....	87,590,032	2,583,209,426	100.0	87,601,531	532,644,247	100.0	534,856,339	100.0	20.7	14.3	6,104

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)
All returns, total.....	115,943,131	3,907,517,953	562,559,033	33,017,754	493,654,068	81,947,182	397,106,389	92,793,239	2,597,980,066	87,601,531	532,644,247	87,619,446	534,856,339
No adjusted gross income.....	953,210	-53,628,508	4,184,803							6,108	1,603	9,270	101,853
\$1 under \$5,000.....	14,632,059	37,722,233	28,246,267	196,240	2,016,853	14,427,838	47,750,763	3,913,150	2,141,931	3,823,680	354,857	3,824,158	364,637
\$5,000 under \$10,000.....	14,235,099	106,976,145	49,656,765	549,205	5,162,203	13,680,206	63,173,181	7,218,785	15,216,319	6,711,737	2,230,413	6,713,097	2,237,608
\$10,000 under \$15,000.....	13,464,909	168,102,365	58,828,414	829,460	8,585,376	12,634,321	63,372,041	10,256,154	47,462,402	8,320,628	6,551,239	8,320,686	6,553,256
\$15,000 under \$20,000.....	11,410,889	198,537,909	53,456,047	1,293,970	12,856,431	10,116,916	51,398,587	10,575,619	84,014,518	8,377,466	10,985,503	8,378,236	10,989,733
\$20,000 under \$25,000.....	9,663,350	216,518,460	47,253,823	1,487,243	13,903,818	8,172,745	42,353,688	9,467,125	113,900,469	9,064,293	16,081,812	9,064,402	16,089,561
\$25,000 under \$30,000.....	8,121,017	222,451,682	41,856,223	1,950,600	18,694,278	6,170,417	31,944,791	8,029,160	130,408,566	7,998,868	19,388,246	8,000,219	19,391,351
\$30,000 under \$40,000.....	12,013,761	418,107,079	68,305,351	4,132,198	42,011,705	7,878,180	43,394,712	11,941,880	265,103,003	11,931,085	41,842,752	11,931,474	41,860,006
\$40,000 under \$50,000.....	9,024,089	403,802,112	57,760,229	4,682,078	51,661,186	4,338,629	25,529,565	9,006,243	269,128,233	8,991,064	43,596,299	8,991,615	43,614,441
\$50,000 under \$75,000.....	13,126,603	794,686,591	92,671,243	9,499,506	124,591,733	3,627,096	22,418,686	13,103,782	555,521,635	13,099,232	96,804,654	13,103,677	96,849,251
\$75,000 under \$100,000.....	4,783,915	409,003,391	34,635,095	4,163,624	70,518,826	620,292	3,968,472	4,773,981	300,328,743	4,772,165	61,414,895	4,774,526	61,544,453
\$100,000 under \$200,000.....	3,404,731	446,517,100	24,019,838	3,191,822	75,094,896	212,909	1,382,660	3,399,387	346,313,438	3,398,385	82,283,154	3,399,725	82,664,506
\$200,000 under \$500,000.....	890,280	256,192,757	1,684,918	841,423	36,315,004	48,858	305,734	889,150	218,024,338	888,245	64,856,404	889,390	65,582,405
\$500,000 under \$1,000,000.....	149,283	100,695,445	13	135,571	11,783,234	13,670	82,160	149,051	88,893,179	148,842	30,062,346	149,112	30,375,816
\$1,000,000 or more.....	69,935	181,833,213	2	64,814	20,458,525	5,106	31,347	69,793	161,523,291	69,733	56,190,071	69,860	56,637,463
Taxable returns, total.....	87,619,446	3,736,645,359	423,906,633	31,083,491	460,677,845	56,504,625	273,755,052	87,590,032	2,583,209,426	87,601,531	532,644,247	87,619,446	534,856,339
No adjusted gross income.....	9,270	-4,379,466	43,822							6,108	1,603	9,270	101,853
\$1 under \$5,000.....	3,824,158	10,533,242	47,913	13,390	40,489	3,805,711	8,374,368	3,816,176	2,136,257	3,823,680	354,857	3,824,158	364,637
\$5,000 under \$10,000.....	6,713,097	53,060,621	12,136,492	136,264	623,480	6,571,144	25,437,810	6,709,191	14,903,990	6,711,737	2,230,413	6,713,097	2,237,608
\$10,000 under \$15,000.....	8,320,686	104,666,114	23,564,192	405,594	2,587,127	7,913,963	34,984,098	8,320,628	43,533,294	8,320,628	6,551,239	8,320,686	6,553,256
\$15,000 under \$20,000.....	8,378,236	146,845,205	28,699,282	848,090	6,301,588	7,530,143	36,029,354	8,377,354	75,847,657	8,377,466	10,985,503	8,378,236	10,989,733
\$20,000 under \$25,000.....	9,064,402	203,589,785	40,853,336	1,262,015	10,386,923	7,799,025	40,061,456	9,064,293	112,291,042	9,064,293	16,081,812	9,064,402	16,089,561
\$25,000 under \$30,000.....	8,000,219	219,178,471	40,560,542	1,851,757	16,585,295	6,148,463	31,808,789	7,998,868	130,240,943	7,998,868	19,388,246	8,000,219	19,391,351
\$30,000 under \$40,000.....	11,931,474	415,294,906	67,674,053	4,051,349	39,268,221	7,876,742	43,385,759	11,931,146	264,990,393	11,931,085	41,842,752	11,931,474	41,860,006
\$40,000 under \$50,000.....	8,991,615	402,378,127	57,538,445	4,655,595	50,499,678	4,332,837	25,491,519	8,991,387	268,855,976	8,991,064	43,596,299	8,991,615	43,614,441
\$50,000 under \$75,000.....	13,103,677	793,340,327	92,573,875	9,477,029	122,904,077	3,626,648	22,415,836	13,102,111	555,484,637	13,099,232	96,804,654	13,103,677	96,849,251
\$75,000 under \$100,000.....	4,774,526	408,170,846	34,565,613	4,154,560	69,402,798	619,967	3,966,414	4,772,179	300,263,096	4,772,165	61,414,895	4,774,526	61,544,453
\$100,000 under \$200,000.....	3,399,725	445,876,817	23,965,622	3,187,142	74,309,646	212,583	1,380,590	3,398,909	346,268,202	3,398,385	82,283,154	3,399,725	82,664,506
\$200,000 under \$500,000.....	889,390	255,943,594	1,683,440	840,560	35,994,815	48,830	305,578	888,982	218,000,993	888,245	64,856,404	889,390	65,582,405
\$500,000 under \$1,000,000.....	149,112	100,582,110	4	135,404	11,641,484	13,666	82,142	149,023	88,883,916	148,842	30,062,346	149,112	30,375,816
\$1,000,000 or more.....	69,860	181,564,660	2	64,741	20,132,225	5,104	31,340	69,785	161,509,030	69,733	56,190,071	69,860	56,637,463
Nontaxable returns, total.....	28,323,684	170,872,594	138,652,400	1,934,263	32,976,223	25,442,558	123,351,337	5,203,207	14,770,640	-	-	-	-

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)
All returns, total.....	48,389,135	2,626,851,788	360,176,027	22,683,715	372,933,392	25,295,256	167,783,200	42,168,481	1,798,724,919	40,885,014	382,670,923	40,894,440	384,363,328
No adjusted gross income.....	410,164	-36,227,120	2,777,953	-	-	-	-	-	-	930	552	3,523	86,624
\$1 under \$5,000.....	905,223	2,525,481	6,100,432	58,504	769,825	846,719	5,730,552	-	-	*1,273	*2,661	*1,424	*3,025
\$5,000 under \$10,000.....	1,959,792	15,366,958	13,773,262	147,717	1,876,428	1,812,076	12,272,244	*8,419	*13,962	*5,057	*996	6,369	5,917
\$10,000 under \$15,000.....	3,288,825	41,591,928	22,677,106	287,833	3,176,296	3,000,992	20,544,036	1,290,251	1,788,723	1,139,351	251,799	1,139,402	253,786
\$15,000 under \$20,000.....	3,453,609	60,258,508	24,735,542	495,254	5,734,992	2,958,355	20,045,599	2,814,676	12,014,637	2,005,612	1,515,118	2,006,379	1,516,860
\$20,000 under \$25,000.....	3,468,503	77,963,895	25,138,458	593,701	6,509,226	2,874,802	19,182,123	3,307,195	27,673,142	3,030,073	3,760,933	3,030,176	3,761,510
\$25,000 under \$30,000.....	3,237,402	89,036,974	25,156,848	758,276	8,480,554	2,479,127	16,205,197	3,167,356	39,506,963	3,145,423	5,831,483	3,145,451	5,832,601
\$30,000 under \$40,000.....	6,429,275	225,855,660	49,345,121	2,037,392	22,861,031	4,391,883	28,529,690	6,375,931	125,519,047	6,367,343	18,642,761	6,367,393	18,654,503
\$40,000 under \$50,000.....	6,223,104	279,550,488	48,324,061	3,089,538	35,711,526	3,133,566	20,337,955	6,210,016	175,359,297	6,200,933	25,977,669	6,201,318	25,989,381
\$50,000 under \$75,000.....	10,794,982	656,960,417	84,674,455	7,778,371	101,756,135	3,016,611	19,697,771	10,788,505	451,094,167	10,785,611	74,863,508	10,787,436	74,886,838
\$75,000 under \$100,000.....	4,237,049	362,433,208	32,813,273	3,693,566	61,846,248	543,483	3,628,476	4,230,380	264,199,653	4,228,839	52,884,222	4,229,444	52,972,045
\$100,000 under \$200,000.....	3,019,162	395,658,121	23,002,682	2,835,628	66,609,794	183,535	1,247,391	3,014,800	305,051,660	3,014,168	71,390,230	3,014,898	71,687,425
\$200,000 under \$500,000.....	776,838	223,399,241	1,656,829	737,140	31,689,360	39,697	267,123	775,981	189,886,137	775,590	56,200,993	776,182	56,781,043
\$500,000 under \$1,000,000.....	127,339	85,636,887	6	117,131	9,903,261	10,208	67,359	127,199	75,709,669	127,081	25,657,498	127,227	25,893,499
\$1,000,000 or more.....	57,867	146,841,042	-	53,663	16,008,715	4,204	27,682	57,773	130,907,864	57,729	45,690,501	57,819	46,038,270
Taxable returns, total.....	40,894,440	2,574,006,771	299,329,453	21,640,405	355,259,047	19,250,512	127,545,722	40,884,615	1,795,240,389	40,885,014	382,670,923	40,894,440	384,363,328
No adjusted gross income.....	3,523	-3,074,818	29,411	-	-	-	-	-	-	930	552	3,523	86,624
\$1 under \$5,000.....	*1,424	*5,280	*6,982	*109	*2,171	*1,315	*10,322	-	-	*1,273	*2,661	*1,424	*3,025
\$5,000 under \$10,000.....	6,369	46,762	8,979	*1,267	*34,615	*5,102	*32,397	*5,057	*6,660	*5,057	*996	6,369	5,917
\$10,000 under \$15,000.....	1,139,402	15,420,341	5,636,499	49,033	391,885	1,090,369	7,710,468	1,139,351	1,683,940	1,139,351	251,799	1,139,402	253,786
\$15,000 under \$20,000.....	2,006,379	35,374,320	10,636,156	235,258	2,166,918	1,771,121	12,472,129	2,005,500	10,131,768	2,005,612	1,515,118	2,006,379	1,516,860
\$20,000 under \$25,000.....	3,030,176	68,505,694	20,092,840	423,399	4,161,822	2,606,776	17,479,954	3,030,073	26,773,358	3,030,073	3,760,933	3,030,176	3,761,510
\$25,000 under \$30,000.....	3,145,451	86,541,218	24,047,096	684,589	7,032,832	2,460,862	16,089,267	3,145,423	39,374,354	3,145,423	5,831,483	3,145,451	5,832,601
\$30,000 under \$40,000.....	6,367,393	223,736,485	48,774,671	1,976,622	21,037,062	4,390,771	28,522,565	6,367,081	125,425,246	6,367,343	18,642,761	6,367,393	18,654,503
\$40,000 under \$50,000.....	6,201,318	278,597,574	48,128,487	3,073,744	35,005,422	3,127,574	20,299,910	6,201,256	175,168,462	6,200,933	25,977,669	6,201,318	25,989,381
\$50,000 under \$75,000.....	10,787,436	656,509,164	84,614,744	7,771,275	101,152,806	3,016,162	19,694,921	10,786,840	451,057,205	10,785,611	74,863,508	10,787,436	74,886,838
\$75,000 under \$100,000.....	4,229,444	361,753,876	32,748,205	3,686,284	61,249,955	543,160	3,626,426	4,228,888	264,134,480	4,228,839	52,884,222	4,229,444	52,972,045
\$100,000 under \$200,000.....	3,014,898	395,126,858	22,949,973	2,831,688	65,962,315	183,210	1,245,326	3,014,358	305,007,367	3,014,168	71,390,230	3,014,898	71,687,425
\$200,000 under \$500,000.....	776,182	223,213,762	1,655,410	736,503	31,453,942	39,679	267,009	775,841	189,867,881	775,590	56,200,993	776,182	56,781,043
\$500,000 under \$1,000,000.....	127,227	85,563,882	-	117,021	9,809,997	10,206	67,347	127,175	75,702,796	127,081	25,657,498	127,227	25,893,499
\$1,000,000 or more.....	57,819	146,686,373	-	53,615	15,797,325	4,204	27,682	57,772	130,906,853	57,729	45,690,501	57,819	46,038,270
Nontaxable returns, total.....	7,494,695	52,845,017	60,846,574	1,043,310	17,674,346	6,044,744	40,237,478	1,283,866	3,484,529	-	-	-	-

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.....	17,679,915	375,303,782	99,699,553	2,996,069	34,220,798	14,582,922	78,317,921	11,970,738	196,199,910	8,744,551	34,018,440	8,748,971	34,182,799
No adjusted gross income.....	75,940	-5,309,830	365,390	-	-	-	-	-	-	*5	*1	358	7,772
\$1 under \$5,000.....	1,699,485	4,945,732	9,914,804	21,727	202,650	1,669,777	8,987,877	*10,114	*15,323	*12,660	*2,778	*12,660	*2,778
\$5,000 under \$10,000.....	3,006,765	22,944,198	16,759,158	51,415	350,622	2,949,662	15,937,582	292,022	599,680	263,433	83,398	263,433	83,398
\$10,000 under \$15,000.....	3,406,697	42,509,095	19,704,388	129,625	1,101,646	3,275,944	17,723,045	2,324,354	6,143,706	620,131	387,416	620,137	387,430
\$15,000 under \$20,000.....	2,560,079	44,463,827	15,088,866	199,444	1,679,973	2,360,632	12,613,568	2,437,213	15,308,155	1,077,676	1,020,080	1,077,679	1,020,325
\$20,000 under \$25,000.....	2,104,288	46,888,191	11,856,507	282,484	2,184,063	1,818,442	9,679,818	2,093,438	23,181,795	1,969,408	2,858,397	1,969,408	2,859,366
\$25,000 under \$30,000.....	1,399,920	38,120,455	7,781,684	369,817	3,389,351	1,030,103	5,459,316	1,388,177	21,563,291	1,380,180	3,140,431	1,381,459	3,142,200
\$30,000 under \$40,000.....	1,626,261	56,172,591	8,812,357	708,299	6,602,628	914,580	4,899,300	1,625,577	35,864,472	1,623,417	5,558,321	1,623,748	5,563,462
\$40,000 under \$50,000.....	830,754	36,989,942	4,464,731	486,723	4,727,414	340,649	1,802,979	830,743	25,995,206	830,587	4,425,695	830,587	4,426,485
\$50,000 under \$75,000.....	675,363	39,658,629	3,693,043	482,569	6,051,853	192,794	1,050,724	675,305	28,864,528	673,977	5,607,451	675,306	5,615,213
\$75,000 under \$100,000.....	158,332	13,476,046	816,960	141,799	2,614,667	16,533	91,814	157,970	9,966,835	157,970	2,235,295	158,313	2,247,688
\$100,000 under \$200,000.....	102,792	13,606,069	425,046	91,817	2,444,225	10,975	57,278	102,704	10,686,454	102,370	2,772,560	102,728	2,807,212
\$200,000 under \$500,000.....	25,362	7,285,616	16,612	23,301	1,017,596	2,061	11,147	25,293	6,254,113	24,962	1,928,039	25,306	1,963,438
\$500,000 under \$1,000,000.....	4,640	3,203,054	6	4,043	468,925	555	2,459	4,606	2,738,912	4,556	926,918	4,619	950,005
\$1,000,000 or more.....	3,236	10,350,170	2	3,006	1,385,184	215	1,014	3,223	9,017,441	3,219	3,071,662	3,229	3,106,026
Taxable returns, total.....	8,748,971	290,756,764	44,263,098	2,714,629	30,897,711	6,011,924	30,771,506	8,743,078	185,723,188	8,744,551	34,018,440	8,748,971	34,182,799
No adjusted gross income.....	358	-785,392	1,156	-	-	-	-	-	-	*5	*1	358	7,772
\$1 under \$5,000.....	*12,660	*52,529	*31,103	-	-	*7,603	*30,314	*10,114	*15,323	*12,660	*2,778	*12,660	*2,778
\$5,000 under \$10,000.....	263,433	2,091,482	671,405	22,757	29,977	234,988	827,564	262,160	566,148	263,433	83,398	263,433	83,398
\$10,000 under \$15,000.....	620,137	7,803,393	2,325,152	57,471	339,925	561,538	2,540,812	620,131	2,597,670	620,131	387,416	620,137	387,430
\$15,000 under \$20,000.....	1,077,679	19,427,786	4,831,947	88,417	511,439	989,259	4,923,833	1,077,676	9,160,593	1,077,676	1,020,080	1,077,679	1,020,325
\$20,000 under \$25,000.....	1,969,408	43,977,713	10,564,328	252,277	1,827,456	1,713,769	9,093,650	1,969,408	22,492,279	1,969,408	2,858,397	1,969,408	2,859,366
\$25,000 under \$30,000.....	1,381,459	37,624,929	7,626,542	354,717	3,037,175	1,026,741	5,440,490	1,380,180	21,535,344	1,380,180	3,140,431	1,381,459	3,142,200
\$30,000 under \$40,000.....	1,623,748	56,090,391	8,796,043	706,113	6,550,802	914,253	4,897,471	1,623,739	35,846,382	1,623,417	5,558,321	1,623,748	5,563,462
\$40,000 under \$50,000.....	830,587	36,982,403	4,464,303	486,556	4,721,873	340,649	1,802,979	830,587	25,993,249	830,587	4,425,695	830,587	4,426,485
\$50,000 under \$75,000.....	675,306	39,654,750	3,692,886	482,512	6,046,618	192,794	1,050,724	675,305	28,864,528	673,977	5,607,451	675,306	5,615,213
\$75,000 under \$100,000.....	158,313	13,474,402	816,871	141,780	2,611,049	16,533	91,814	157,970	9,966,835	157,970	2,235,295	158,313	2,247,688
\$100,000 under \$200,000.....	102,728	13,595,925	424,770	91,754	2,429,228	10,974	57,273	102,701	10,686,119	102,370	2,772,560	102,728	2,807,212
\$200,000 under \$500,000.....	25,306	7,269,315	16,587	23,251	995,093	2,055	11,120	25,283	6,251,504	24,962	1,928,039	25,306	1,963,438
\$500,000 under \$1,000,000.....	4,619	3,189,231	4	4,024	451,547	553	2,452	4,603	2,737,583	4,556	926,918	4,619	950,005
\$1,000,000 or more.....	3,229	10,307,908	2	3,000	1,345,529	214	1,011	3,221	9,009,632	3,219	3,071,662	3,229	3,106,026
Nontaxable returns, total.....	8,930,944	84,547,018	55,436,455	281,440	3,323,087	8,570,998	47,546,415	3,227,660	10,476,722	-	-	-	-

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)
All returns, total.....	49,874,080	905,362,383	102,683,452	7,337,970	86,499,877	42,069,004	151,005,268	38,654,020	603,055,238	37,971,966	115,954,883	37,976,035	116,310,212
No adjusted gross income.....	467,106	-12,091,558	1,041,461	-	-	-	-	-	-	*5,173	*1,051	5,389	7,457
\$1 under \$5,000.....	12,027,351	30,251,020	12,231,031	116,008	1,044,378	11,911,342	33,032,334	3,903,036	2,126,608	3,809,747	349,418	3,810,074	358,834
\$5,000 under \$10,000.....	9,268,541	68,664,988	19,124,345	350,073	2,935,154	8,918,468	34,963,355	6,918,344	14,602,677	6,443,247	2,146,019	6,443,295	2,148,293
\$10,000 under \$15,000.....	6,769,387	84,001,342	16,446,920	412,001	4,307,433	6,357,386	25,104,960	6,641,548	39,529,974	6,561,147	5,912,023	6,561,147	5,912,040
\$15,000 under \$20,000.....	5,397,202	93,815,575	13,631,640	599,272	5,441,466	4,797,929	18,739,420	5,323,730	56,691,727	5,294,178	8,450,305	5,294,178	8,452,548
\$20,000 under \$25,000.....	4,090,559	91,666,274	10,258,857	611,057	5,210,528	3,479,502	13,491,746	4,066,492	63,045,532	4,064,812	9,462,482	4,064,818	9,468,685
\$25,000 under \$30,000.....	3,483,695	95,294,234	8,917,692	822,508	6,824,373	2,661,187	10,280,278	3,473,628	69,338,312	3,473,265	10,416,332	3,473,310	10,416,551
\$30,000 under \$40,000.....	3,958,225	136,078,827	10,147,872	1,386,507	12,548,046	2,571,718	9,965,723	3,940,372	103,719,485	3,940,325	17,641,671	3,940,332	17,642,041
\$40,000 under \$50,000.....	1,970,231	87,261,682	4,971,438	1,105,817	11,222,246	864,414	3,388,631	1,965,484	67,773,730	1,959,544	13,192,936	1,959,710	13,198,575
\$50,000 under \$75,000.....	1,656,258	98,067,546	4,303,745	1,238,566	16,783,744	417,692	1,670,191	1,639,971	75,562,941	1,639,643	16,333,694	1,640,934	16,347,200
\$75,000 under \$100,000.....	388,534	33,094,138	1,004,863	328,259	6,057,911	60,276	248,181	385,631	26,162,255	385,355	6,295,378	386,770	6,324,719
\$100,000 under \$200,000.....	282,777	37,252,911	592,111	264,377	6,040,877	18,399	77,990	281,863	30,575,324	281,847	8,120,364	282,099	8,169,869
\$200,000 under \$500,000.....	88,081	25,507,900	11,477	80,982	3,608,049	7,099	27,464	87,877	21,884,088	87,693	6,727,372	87,902	6,837,924
\$500,000 under \$1,000,000.....	17,303	11,855,504	-	14,397	1,411,048	2,906	12,342	17,247	10,444,599	17,205	3,477,931	17,265	3,532,312
\$1,000,000 or more.....	8,831	24,642,000	-	8,145	3,064,625	687	2,651	8,796	21,597,986	8,784	7,427,908	8,811	7,493,167
Taxable returns, total.....	37,976,035	871,881,824	80,314,081	6,728,457	74,521,087	31,242,189	115,437,824	37,962,339	602,245,849	37,971,966	115,954,883	37,976,035	116,310,212
No adjusted gross income.....	5,389	-519,257	13,255	-	-	-	-	-	-	*5,173	*1,051	5,389	7,457
\$1 under \$5,000.....	3,810,074	10,475,434	9,828	*13,281	*38,318	3,796,793	8,333,733	3,806,062	2,120,934	3,809,747	349,418	3,810,074	358,834
\$5,000 under \$10,000.....	6,443,295	50,922,377	11,456,108	112,240	558,888	6,331,054	24,577,849	6,441,974	14,331,182	6,443,247	2,146,019	6,443,295	2,148,293
\$10,000 under \$15,000.....	6,561,147	81,442,380	15,602,541	299,091	1,855,337	6,262,056	24,732,819	6,561,147	39,251,684	6,561,147	5,912,023	6,561,147	5,912,040
\$15,000 under \$20,000.....	5,294,178	92,043,098	13,231,179	524,416	3,623,231	4,769,762	18,633,392	5,294,178	56,555,296	5,294,178	8,450,305	5,294,178	8,452,548
\$20,000 under \$25,000.....	4,064,818	91,106,378	10,196,168	586,338	4,397,645	3,478,480	13,487,852	4,064,812	63,025,405	4,064,812	9,462,482	4,064,818	9,468,685
\$25,000 under \$30,000.....	3,473,310	95,012,324	8,886,904	812,451	6,515,288	2,660,859	10,279,032	3,473,265	69,331,246	3,473,265	10,416,332	3,473,310	10,416,551
\$30,000 under \$40,000.....	3,940,332	135,468,030	10,103,339	1,368,614	11,680,357	2,571,718	9,965,723	3,940,325	103,718,765	3,940,325	17,641,671	3,940,332	17,642,041
\$40,000 under \$50,000.....	1,959,710	86,798,150	4,945,655	1,095,296	10,772,383	864,414	3,388,631	1,959,544	67,694,265	1,959,544	13,192,936	1,959,710	13,198,575
\$50,000 under \$75,000.....	1,640,934	97,176,414	4,266,244	1,223,242	15,704,653	417,692	1,670,191	1,639,966	75,562,904	1,639,643	16,333,694	1,640,934	16,347,200
\$75,000 under \$100,000.....	386,770	32,942,568	1,000,537	326,496	5,541,794	60,274	248,174	385,321	26,161,781	385,355	6,295,378	386,770	6,324,719
\$100,000 under \$200,000.....	282,099	37,154,033	590,879	263,700	5,918,103	18,399	77,990	281,850	30,574,697	281,847	8,120,364	282,099	8,169,869
\$200,000 under \$500,000.....	87,902	25,460,518	11,443	80,807	3,545,780	7,095	27,450	87,859	21,881,608	87,693	6,727,372	87,902	6,837,924
\$500,000 under \$1,000,000.....	17,265	11,828,997	-	14,359	1,379,940	2,906	12,342	17,245	10,443,537	17,205	3,477,931	17,265	3,532,312
\$1,000,000 or more.....	8,811	24,570,380	-	8,126	2,989,370	686	2,647	8,791	21,592,545	8,784	7,427,908	8,811	7,493,167
Nontaxable returns, total.....	11,898,046	33,480,558	22,369,371	609,513	11,978,790	10,826,816	35,567,444	691,681	809,389	-	-	-	-

* 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 1.3 – 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.....	115,943,131	3,907,517,953	48,389,135	2,626,851,788	2,480,600	70,293,618
Salaries and wages.....	99,356,244	3,026,777,706	41,545,351	1,996,582,566	2,219,762	57,698,258
Taxable interest.....	65,340,011	126,169,276	35,635,315	78,170,415	1,152,099	2,688,270
Tax-exempt interest.....	5,081,511	48,296,834	3,113,837	31,105,449	75,002	1,211,736
Dividends.....	25,235,082	82,410,237	15,013,875	51,157,643	358,405	1,665,282
State income tax refunds.....	17,771,636	11,853,690	12,535,112	8,972,009	465,254	245,164
Alimony received.....	421,716	4,397,932	33,509	125,167	7,181	81,230
Business or profession:						
Net income.....	12,181,691	187,208,680	8,230,592	144,491,589	213,137	3,290,322
Net loss.....	3,762,436	21,005,091	2,647,801	15,415,062	70,499	456,653
Sales of capital assets:						
Net gain in AGI.....	13,205,708	152,730,037	8,075,599	112,319,841	180,861	5,040,031
Net loss in AGI.....	5,616,998	10,441,684	3,396,972	6,466,115	95,066	111,674
Sales of property other than capital assets.....	1,774,653	-3,188,731	1,324,718	-2,215,671	16,682	-125,447
Taxable IRA distributions.....	4,777,297	33,106,103	3,108,492	24,074,907	76,872	473,887
Pensions and annuities in AGI.....	17,893,606	205,422,984	10,852,914	141,200,280	227,910	2,195,873
Rent and royalty:						
Net income.....	5,836,780	44,198,537	4,067,050	33,334,018	67,956	659,710
Net loss.....	5,318,296	31,130,082	3,735,198	22,658,740	64,269	533,214
Farm rental income less loss.....	647,986	2,898,574	396,171	1,825,003	3,456	13,763
Partnership and S Corporation net income less loss.....	5,589,562	114,385,845	4,059,484	95,780,290	95,172	1,535,943
Estate and trust net income less loss.....	507,709	5,493,235	256,235	2,557,269	13,462	220,205
Farm net income less loss.....	2,242,324	-7,378,101	1,769,907	-5,971,715	38,097	-193,455
Unemployment compensation.....	8,530,794	20,285,055	4,539,225	11,558,961	172,775	413,176
Social security benefits in AGI.....	5,891,912	38,639,292	3,992,445	28,936,804	82,058	552,184
Other income less loss.....	5,453,748	21,915,214	3,510,274	15,437,719	73,270	500,384
Total statutory adjustments.....	17,859,335	39,103,321	11,542,124	27,879,558	335,663	878,949
Primary IRA payments.....	3,902,183	5,974,238	2,120,894	3,243,532	35,633	49,183
Secondary IRA payments.....	1,707,973	2,414,533	1,707,973	2,414,533		
Payments to a Keogh plan.....	995,844	8,194,688	796,966	6,831,499	11,995	101,872
Deduction for self-employment tax.....	12,734,753	13,104,801	8,788,393	10,101,677	225,422	213,696
Self-employed health insurance deduction.....	1,483,167	1,183,635	1,065,731	993,571	36,129	17,585
Moving expenses adjustment.....	799,227	1,548,545	525,917	1,125,395	15,233	16,056
Total itemized deductions.....	33,017,754	493,654,068	22,683,715	372,933,392	918,524	9,142,682
Medical and dental expenses deduction.....	5,229,251	26,378,356	3,225,030	12,972,660	145,819	375,540
Taxes paid deduction.....	32,569,312	175,847,631	22,540,927	137,079,199	896,458	3,517,979
Interest paid deduction.....	27,872,840	197,240,013	20,405,789	154,847,766	679,151	3,540,404
Contributions deduction.....	29,848,727	70,544,542	21,139,450	55,247,193	739,036	1,284,342
Casualty or theft loss deduction.....	225,085	3,484,045	139,877	2,329,449		
Moving expenses deduction.....	132,453	447,892	91,875	329,955		
Total miscellaneous deductions.....	8,475,787	33,067,984	5,441,195	21,445,719	206,803	783,725
Basic standard deduction.....	81,947,182	385,027,102	25,295,256	160,521,670	1,502,874	4,765,065
Additional standard deduction.....	10,621,983	12,079,287	5,589,281	7,261,530	84,825	64,372
Taxable income.....	92,793,239	2,597,980,066	42,168,481	1,798,724,919	2,192,911	52,754,037
Total tax credits.....	15,042,052	8,927,088	7,320,564	5,025,154	82,224	214,339
Child care credit.....	6,011,648	2,525,652	4,157,203	1,692,044	53,681	21,907
Credit for the elderly or disabled.....	222,358	46,601	56,934	13,758		
Foreign tax credit.....	1,545,691	2,308,948	993,067	1,668,463	22,908	163,972
Earned income credit used to offset income tax before credits.....	7,756,112	2,785,594	2,026,284	672,522		
Minimum tax credit.....	77,133	376,558	54,378	294,565		
General business credit.....	301,244	690,038	231,777	539,849		
Nonconventional source fuel credit.....	20,411	34,964	13,879	22,643	75	700
Income tax after credits.....	87,601,531	532,644,247	40,885,014	382,670,923	2,181,831	11,753,142
Alternative minimum tax.....	368,964	2,212,094	241,356	1,692,407	31,049	114,950
Total income tax.....	87,619,446	534,856,339	40,894,440	384,363,328	2,184,850	11,868,092
Total tax liability.....	89,816,586	561,042,116	41,992,494	404,626,439	2,233,574	12,329,954
Total tax payments.....	106,540,364	597,577,222	45,538,196	416,917,677	2,288,680	11,946,551
Income tax withheld.....	100,436,904	460,687,479	42,713,059	313,821,188	2,205,060	8,617,030
Estimated tax payments.....	12,083,839	115,983,568	7,233,305	87,301,456	153,411	2,611,605
Overpayment refunded.....	82,136,645	98,539,553	30,691,308	50,167,756	1,389,600	1,201,758
Tax due at time of filing.....	27,639,693	60,507,961	14,946,479	44,400,294	953,638	1,970,076

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.....	15,108,446	302,724,682	90,869	2,285,483	49,874,080	905,362,383
Salaries and wages.....	14,319,786	272,632,643	73,773	1,711,852	41,197,571	698,152,387
Taxable interest.....	3,974,389	3,039,785	52,684	137,376	24,525,524	42,133,430
Tax-exempt interest.....	140,629	1,022,673	6,273	6,303	1,725,771	14,950,673
Dividends.....	1,016,959	1,731,064	33,104	108,397	8,812,739	27,747,851
State income tax refunds.....	1,160,414	634,805	15,934	8,437	3,594,922	1,993,274
Alimony received.....	169,155	1,867,842	-	-	211,870	2,323,693
Business or profession:						
Net income.....	847,378	8,647,446	*3,196	*10,981	2,887,387	30,768,343
Net loss.....	206,956	1,028,445	*43	*4,745	837,137	4,100,186
Sales of capital assets:						
Net gain in AGI.....	521,887	3,649,930	15,310	56,540	4,412,052	31,663,694
Net loss in AGI.....	220,637	366,242	10,936	25,942	1,893,387	3,471,711
Sales of property other than capital assets.....	58,643	-78,961	3,626	-25,992	370,985	-742,659
Taxable IRA distributions.....	227,075	1,060,883	*15,027	*29,177	1,349,830	7,467,248
Pensions and annuities in AGI.....	926,295	6,821,626	20,014	186,218	5,866,473	55,018,987
Rent and royalty:						
Net income.....	223,910	1,184,893	7,120	47,835	1,470,745	8,972,082
Net loss.....	294,911	1,560,933	6,627	50,509	1,217,291	6,326,685
Farm rental income less loss.....	16,580	22,511	-	-	231,779	1,037,297
Partnership and S Corporation net income less loss.....	168,639	2,927,146	6,861	88,238	1,259,406	14,054,228
Estate and trust net income less loss.....	23,240	328,511	5,793	33,206	208,978	2,354,043
Farm net income less loss.....	49,613	-27,510	*2,629	*-16,505	382,077	-1,168,916
Unemployment compensation.....	1,410,067	2,822,461	-	-	2,408,727	5,490,456
Social security benefits in AGI.....	120,200	414,510	*5,760	*10,337	1,691,449	8,725,458
Other income less loss.....	316,929	1,366,803	3,420	23,424	1,549,855	4,586,884
Total statutory adjustments.....	1,195,147	2,005,153	10,553	13,790	4,775,847	8,325,872
Primary IRA payments.....	248,270	361,101	*4,768	*5,366	1,492,618	2,315,057
Secondary IRA payments.....	-	-	-	-	-	-
Payments to a Keogh plan.....	19,550	196,132	*39	*884	167,294	1,064,302
Deduction for self-employment tax.....	844,915	625,962	4,935	1,945	2,871,088	2,161,520
Self-employed health insurance deduction.....	56,815	36,619	*429	*441	324,064	135,420
Moving expenses adjustment.....	53,852	134,320	-	-	204,225	272,775
Total itemized deductions.....	2,049,436	24,692,256	28,109	385,861	7,337,970	86,499,877
Medical and dental expenses deduction.....	412,239	1,249,680	*1,359	*4,486	1,444,804	11,775,790
Taxes paid deduction.....	2,023,175	7,624,214	28,109	162,382	7,080,642	27,463,857
Interest paid deduction.....	1,748,339	10,870,975	26,439	159,457	5,013,121	27,821,412
Contributions deduction.....	1,868,583	2,521,802	23,530	49,097	6,078,129	11,442,108
Casualty or theft loss deduction.....	36,588	271,887	**	**	43,932	854,114
Moving expenses deduction.....	*10,127	*42,631	**	**	25,349	63,915
Total miscellaneous deductions.....	663,372	2,322,454	7,828	12,137	2,156,589	8,503,949
Basic standard deduction.....	13,017,374	72,836,709	62,674	397,979	42,069,004	146,505,679
Additional standard deduction.....	261,783	251,888	*2,546	*1,909	4,683,549	4,499,589
Taxable income.....	9,716,791	142,241,985	61,036	1,203,888	38,654,020	603,055,238
Total tax credits.....	5,451,285	2,832,868	19,684	9,082	2,168,295	845,646
Child care credit.....	1,732,235	785,011	*1,293	*695	67,236	25,995
Credit for the elderly or disabled.....	*18,084	*3,806	-	-	147,341	29,037
Foreign tax credit.....	40,197	84,037	*55	*10	489,464	392,466
Earned income credit used to offset income tax before credits.....	4,321,908	1,937,079	*18,219	*7,100	1,389,700	168,894
Minimum tax credit.....	1,401	7,568	**	**	20,485	66,735
General business credit.....	5,667	14,410	**	**	61,776	117,155
Nonconventional source fuel credit.....	*10	*214	-	-	6,446	11,406
Income tax after credits.....	6,510,957	22,048,852	51,763	216,447	37,971,966	115,954,883
Alternative minimum tax.....	21,055	48,832	*45	*576	75,458	355,329
Total income tax.....	6,512,358	22,097,684	51,763	217,023	37,976,035	116,310,212
Total tax liability.....	6,647,636	23,048,356	55,168	222,359	38,887,714	120,815,008
Total tax payments.....	13,883,575	35,035,363	76,805	268,970	44,753,108	133,408,660
Income tax withheld.....	13,680,916	32,113,831	72,589	215,901	41,765,280	105,919,529
Estimated tax payments.....	337,514	2,370,363	6,510	46,272	4,353,099	23,653,872
Overpayment refunded.....	13,954,602	24,320,360	63,365	103,652	36,037,771	22,746,027
Tax due at time of filing.....	945,126	1,747,883	15,596	32,164	10,778,864	12,367,642

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

** Data removed to prevent disclosure of information for specific taxpayers.

* Includes nondeductible rental loss.

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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total.....	115,943,131	3,907,517,953	99,356,244	3,026,777,706	65,340,011	126,169,276	5,061,511	48,296,834	25,235,082	82,410,237	17,771,636	11,853,690
No adjusted gross income.....	953,210	-53,628,508	312,368	6,647,861	569,154	3,424,389	47,458	975,370	269,765	1,059,916	72,391	158,905
\$1 under \$5,000.....	14,632,059	37,722,233	11,871,788	33,028,701	5,131,718	2,662,276	174,870	289,508	1,669,921	1,356,446	93,877	50,798
\$5,000 under \$10,000.....	14,235,099	106,976,145	11,173,263	78,773,742	5,137,413	6,602,425	211,575	953,020	1,610,363	2,542,155	230,559	94,091
\$10,000 under \$15,000.....	13,464,909	168,102,365	10,774,378	124,989,137	5,448,988	8,915,459	298,705	1,530,745	1,726,991	3,438,529	329,501	121,915
\$15,000 under \$20,000.....	11,410,889	198,537,909	9,515,120	152,564,418	5,200,148	8,272,477	271,337	1,221,119	1,655,778	3,349,177	576,923	207,441
\$20,000 under \$25,000.....	9,663,350	216,518,460	8,398,766	174,594,523	4,831,154	6,898,126	230,995	1,466,383	1,562,762	3,228,619	680,727	259,767
\$25,000 under \$30,000.....	8,121,017	222,451,662	7,346,008	188,240,445	4,493,940	5,197,300	226,943	1,008,154	1,391,623	2,617,483	989,416	351,996
\$30,000 under \$40,000.....	12,013,761	418,107,079	11,006,310	352,006,722	7,756,987	9,211,003	459,127	3,433,085	2,613,475	5,077,628	2,295,426	928,678
\$40,000 under \$50,000.....	9,024,089	403,802,112	8,300,647	340,138,876	6,851,001	9,061,225	510,867	2,985,548	2,502,816	5,099,394	2,695,626	1,145,676
\$50,000 under \$75,000.....	13,126,603	794,686,591	12,233,951	670,609,375	11,090,438	15,335,804	940,179	5,990,998	4,673,925	9,676,640	5,401,795	2,696,919
\$75,000 under \$100,000.....	4,783,915	409,003,391	4,433,552	333,032,703	4,454,837	9,730,819	522,793	4,274,031	2,448,226	7,804,412	2,245,716	1,437,382
\$100,000 under \$200,000.....	3,404,731	446,517,100	3,050,525	319,244,544	3,281,279	12,935,376	691,734	7,703,757	2,198,956	12,059,575	1,592,194	1,700,397
\$200,000 under \$500,000.....	890,280	256,192,757	754,314	151,360,979	875,259	10,485,037	348,040	7,339,346	715,514	9,849,974	450,299	1,244,623
\$500,000 under \$1,000,000.....	149,283	100,695,445	125,212	49,247,803	148,068	5,270,823	81,107	3,406,539	130,709	4,723,887	77,078	509,366
\$1,000,000 or more.....	69,935	181,833,213	60,043	52,297,879	69,627	12,166,735	45,779	5,719,229	64,258	10,526,401	40,108	945,735
Taxable returns, total.....	87,619,446	3,736,645,359	76,614,531	2,845,866,730	57,033,191	113,778,429	4,661,994	44,508,470	22,666,267	76,831,525	16,947,718	11,265,494
No adjusted gross income.....	9,270	-4,379,466	2,725	264,078	3,762	418,418	869	119,938	2,879	102,068	1,157	9,823
\$1 under \$5,000.....	3,824,158	10,533,242	2,912,895	8,368,351	2,805,656	995,722	86,835	52,937	978,200	555,917	*12,741	*876
\$5,000 under \$10,000.....	6,713,097	53,060,621	5,505,615	40,919,442	2,696,514	3,527,541	99,353	336,024	850,346	1,289,842	79,088	27,935
\$10,000 under \$15,000.....	8,320,686	104,666,114	6,453,223	74,486,979	3,888,511	7,007,876	223,756	1,088,523	1,283,303	2,604,828	184,629	62,343
\$15,000 under \$20,000.....	8,378,236	146,845,205	6,748,442	108,385,515	4,253,415	7,354,464	244,777	824,452	1,438,150	2,900,071	387,382	125,276
\$20,000 under \$25,000.....	9,064,402	203,589,785	7,868,852	164,044,531	4,581,697	6,563,896	219,513	1,303,579	1,486,947	3,027,488	602,766	217,118
\$25,000 under \$30,000.....	8,000,219	219,178,471	7,253,781	185,713,784	4,407,118	5,034,694	219,832	885,030	1,364,192	2,508,514	944,516	318,388
\$30,000 under \$40,000.....	11,931,474	415,294,906	10,950,166	350,035,384	7,689,347	8,916,024	449,285	3,284,139	2,579,743	4,857,128	2,258,974	891,692
\$40,000 under \$50,000.....	8,991,615	402,378,127	8,280,769	339,320,836	6,825,883	8,945,257	502,275	2,800,252	2,482,183	4,935,380	2,686,565	1,135,187
\$50,000 under \$75,000.....	13,103,677	793,340,327	12,224,552	670,163,253	11,067,672	15,045,632	932,746	5,675,309	4,654,720	9,372,561	5,392,184	2,671,971
\$75,000 under \$100,000.....	4,774,526	408,170,846	4,428,445	332,625,043	4,445,449	9,556,540	517,412	4,119,172	2,441,533	7,713,582	2,242,466	1,427,339
\$100,000 under \$200,000.....	3,399,725	445,676,817	3,046,147	318,743,972	3,276,282	12,845,977	690,846	7,610,530	2,194,484	12,009,685	1,588,243	1,688,789
\$200,000 under \$500,000.....	889,390	255,943,594	753,798	151,292,852	874,425	10,372,088	347,721	7,308,957	714,830	9,803,106	449,928	1,240,960
\$500,000 under \$1,000,000.....	149,112	100,582,110	125,116	49,221,880	147,905	5,194,182	81,031	3,395,839	130,566	4,685,806	77,011	505,817
\$1,000,000 or more.....	69,860	181,564,660	60,005	52,280,830	69,554	12,000,118	45,743	5,703,789	64,192	10,465,550	40,070	941,982
Nontaxable returns, total.....	28,323,684	170,872,594	22,741,712	180,910,976	8,306,821	12,390,847	399,518	3,788,364	2,568,815	5,578,712	823,917	588,196

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 distributions 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)
All returns, total.....	421,716	4,397,932	12,181,691	187,208,680	3,762,436	21,005,091	4,014,164	2,743,634	9,191,544	149,986,402	5,616,998	10,441,684
No adjusted gross income.....	4,768	18,316	108,405	1,364,476	325,320	5,269,153	17,187	5,644	115,064	5,810,413	204,437	461,152
\$1 under \$5,000.....	*6,371	*48,526	991,894	2,448,798	142,902	625,007	408,508	208,805	416,626	622,134	321,621	550,470
\$5,000 under \$10,000.....	47,350	185,212	1,321,383	7,467,758	199,367	850,461	254,719	129,366	476,932	1,188,962	360,120	744,074
\$10,000 under \$15,000.....	57,995	384,958	1,205,324	9,363,566	258,674	1,196,461	246,584	121,142	587,271	1,577,693	379,994	668,533
\$15,000 under \$20,000.....	62,194	453,092	1,007,580	9,194,909	249,390	1,241,156	239,918	171,734	585,912	2,236,099	336,062	595,776
\$20,000 under \$25,000.....	47,227	321,127	853,775	7,978,847	245,398	887,562	284,602	207,415	526,202	1,868,020	302,175	569,062
\$25,000 under \$30,000.....	47,558	308,446	835,003	8,304,719	290,431	1,136,851	229,670	244,497	473,484	2,066,059	322,654	552,823
\$30,000 under \$40,000.....	63,300	512,549	1,372,756	14,705,980	462,825	1,614,887	445,372	235,141	881,718	3,975,178	566,588	1,004,699
\$40,000 under \$50,000.....	39,169	559,815	1,057,710	13,362,646	432,664	1,632,082	383,392	286,976	856,001	4,345,546	490,297	826,148
\$50,000 under \$75,000.....	26,310	638,029	1,734,300	27,637,768	660,538	2,454,312	783,944	458,340	1,677,398	10,985,244	949,789	1,670,619
\$75,000 under \$100,000.....	9,826	378,628	748,173	18,682,368	248,487	1,149,274	426,884	320,443	927,315	9,205,096	536,739	982,292
\$100,000 under \$200,000.....	7,877	320,403	691,158	35,198,142	178,138	1,408,022	246,460	260,159	1,113,105	19,910,198	560,799	1,148,212
\$200,000 under \$500,000.....	1,544	242,528	210,241	21,490,798	53,708	759,089	41,654	60,946	421,271	21,478,927	227,368	514,499
\$500,000 under \$1,000,000.....	*149	*15,505	30,624	5,445,773	9,098	261,434	4,311	25,337	87,421	13,923,858	39,941	103,251
\$1,000,000 or more.....	79	10,796	13,363	4,562,130	5,496	519,338	960	7,690	45,825	50,792,974	18,415	50,073
Taxable returns, total.....	353,669	4,051,534	8,902,024	165,614,278	2,941,353	13,066,477	3,727,884	2,607,966	8,262,560	141,823,891	4,692,424	8,458,109
No adjusted gross income.....	*36	*4,303	663	78,385	1,517	156,430	*24	*5	1,683	1,317,263	1,375	3,194
\$1 under \$5,000.....	-	-	50,353	74,234	*4,150	*2,704	332,775	172,065	214,829	280,964	67,539	49,028
\$5,000 under \$10,000.....	22,880	104,706	330,628	1,744,040	66,773	191,724	166,632	86,648	233,771	523,898	134,837	225,858
\$10,000 under \$15,000.....	42,716	288,102	542,583	3,842,073	151,191	513,780	196,659	102,736	418,657	1,008,459	251,938	427,001
\$15,000 under \$20,000.....	47,547	376,474	606,213	4,992,934	172,690	728,498	207,012	164,232	478,034	1,706,074	280,368	470,729
\$20,000 under \$25,000.....	44,679	291,309	742,030	6,662,975	222,106	741,128	269,512	197,256	487,204	1,650,620	281,291	528,425
\$25,000 under \$30,000.....	47,558	308,446	797,228	7,842,710	282,699	1,096,898	228,575	244,189	456,975	1,731,528	311,514	520,754
\$30,000 under \$40,000.....	63,300	512,549	1,355,188	14,374,656	454,982	1,562,259	441,989	230,280	865,521	3,824,097	554,632	977,138
\$40,000 under \$50,000.....	39,169	559,815	1,055,361	13,279,140	431,282	1,598,584	383,227	286,579	849,314	4,217,794	484,385	812,006
\$50,000 under \$75,000.....	26,310	638,029	1,729,947	27,447,502	659,571	2,430,555	783,779	458,308	1,667,169	10,803,869	943,766	1,652,586
\$75,000 under \$100,000.....	9,826	378,628	747,058	18,626,601	248,399	1,144,873	424,331	311,546	923,626	9,099,976	535,329	978,469
\$100,000 under \$200,000.....	7,877	320,403	690,787	35,180,907	177,837	1,378,558	246,455	260,158	1,111,872	19,765,219	560,074	1,146,067
\$200,000 under \$500,000.....	1,543	242,468	210,045	21,473,588	53,607	748,658	41,644	60,937	420,799	21,349,955	227,106	513,781
\$500,000 under \$1,000,000.....	*149	*15,505	30,593	5,442,223	9,067	254,013	4,311	25,337	87,327	13,838,648	39,881	103,079
\$1,000,000 or more.....	79	10,796	13,347	4,552,309	5,481	517,814	960	7,690	45,780	50,705,527	18,388	49,995
Nontaxable returns, total.....	68,047	346,399	3,279,667	21,594,402	821,084	7,938,614	286,280	135,668	928,984	8,162,511	924,574	1,983,574

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 other forms		Short-term loss from other forms		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.....	3,571,405	23,145,150	4,339,670	47,479,026	628,059	20,356,795	168,690	1,969,924	89,762	595,838	10,975,659	167,982,762
No adjusted gross income.....	59,766	895,833	115,878	4,506,347	46,980	2,833,922	2,936	45,574	4,645	65,623	195,476	8,136,731
\$1 under \$5,000.....	136,442	174,592	183,761	1,172,082	29,784	721,621	*5,087	*3,932	*1,276	*1,278	541,870	836,197
\$5,000 under \$10,000.....	123,382	311,567	191,601	1,534,999	41,363	831,466	*2,438	*9,571	*1,979	*1,399	606,302	1,710,540
\$10,000 under \$15,000.....	158,712	358,419	209,841	1,339,474	26,294	604,739	11,527	24,879	*4,390	*6,817	711,353	1,933,665
\$15,000 under \$20,000.....	142,835	337,581	211,461	1,317,623	29,617	676,010	7,766	29,267	*5,074	*9,644	683,992	2,674,556
\$20,000 under \$25,000.....	167,875	348,847	192,740	1,307,879	32,549	626,197	12,884	34,951	*2,002	*7,169	619,926	2,276,947
\$25,000 under \$30,000.....	143,054	436,152	245,133	1,328,817	33,264	743,113	6,089	15,673	5,648	12,816	563,445	2,521,476
\$30,000 under \$40,000.....	322,389	886,316	370,054	2,409,408	46,553	1,055,294	13,982	56,691	7,931	64,129	995,449	4,584,581
\$40,000 under \$50,000.....	293,963	1,079,661	339,811	2,170,291	36,424	974,066	24,243	246,912	5,116	18,761	970,607	4,840,719
\$50,000 under \$75,000.....	714,599	2,339,248	764,705	5,639,374	104,233	2,904,146	28,476	153,589	18,952	58,313	1,906,542	12,937,380
\$75,000 under \$100,000.....	405,395	1,622,174	447,781	3,309,757	57,713	1,440,019	14,708	66,568	6,516	15,639	1,103,613	10,596,014
\$100,000 under \$200,000.....	547,793	3,586,875	642,278	6,889,339	80,272	2,760,470	17,678	164,822	11,704	72,834	1,355,909	22,550,588
\$200,000 under \$500,000.....	254,145	4,094,035	308,568	6,543,829	44,730	2,210,511	14,680	436,180	8,699	56,358	548,520	23,993,663
\$500,000 under \$1,000,000.....	63,318	2,046,797	73,403	2,882,512	11,674	839,733	3,336	194,558	2,669	36,579	113,245	15,304,795
\$1,000,000 or more.....	37,737	4,627,056	42,654	5,127,494	6,610	1,135,489	2,859	486,756	3,159	166,478	59,408	53,084,929
Taxable returns, total.....	3,264,424	21,337,874	3,809,324	38,269,378	489,923	14,919,170	150,338	1,879,560	78,843	504,471	9,727,634	156,116,111
No adjusted gross income.....	952	69,566	1,145	313,556	416	116,308	39	5,391	100	917	2,045	1,709,654
\$1 under \$5,000.....	63,300	48,045	56,107	52,788	*5,909	*1,045	*1,273	*698	*1,273	*1,265	248,686	292,568
\$5,000 under \$10,000.....	65,038	81,071	77,095	310,278	7,506	135,221	*1,273	*2,449	*1,598	*1,176	279,742	693,207
\$10,000 under \$15,000.....	116,550	243,882	134,035	594,739	13,038	273,623	*7,485	*21,949	*4,373	*6,163	500,397	1,173,756
\$15,000 under \$20,000.....	101,377	227,439	165,633	884,409	19,894	398,199	*4,540	*14,073	*1,618	*2,495	578,918	1,953,590
\$20,000 under \$25,000.....	155,441	296,472	175,226	1,095,143	27,864	517,913	11,701	30,853	*228	*1,613	571,031	1,961,871
\$25,000 under \$30,000.....	136,534	363,696	236,195	1,182,091	30,727	644,055	*5,785	*12,471	5,648	12,816	545,102	2,177,271
\$30,000 under \$40,000.....	319,385	847,560	358,304	2,190,897	45,035	974,860	13,972	56,275	*7,803	*61,345	971,015	4,290,118
\$40,000 under \$50,000.....	289,164	1,035,174	334,230	2,014,294	35,715	905,639	22,994	239,059	*5,062	*17,881	962,748	4,662,811
\$50,000 under \$75,000.....	711,515	2,299,637	759,925	5,343,598	103,406	2,736,079	28,095	150,905	18,834	57,511	1,893,362	12,505,453
\$75,000 under \$100,000.....	403,265	1,580,080	445,953	3,211,120	57,524	1,396,102	14,703	66,472	6,145	11,729	1,099,808	10,457,498
\$100,000 under \$200,000.....	547,201	3,548,517	641,438	6,768,094	80,039	2,700,345	17,670	164,688	11,690	71,998	1,354,459	22,328,654
\$200,000 under \$500,000.....	253,800	4,054,189	308,157	6,456,580	44,615	2,186,531	14,647	435,645	8,661	56,557	547,872	23,806,540
\$500,000 under \$1,000,000.....	63,222	2,031,847	73,286	2,818,317	11,635	802,125	3,320	194,089	2,659	35,408	113,107	15,184,518
\$1,000,000 or more.....	37,681	4,610,501	42,595	5,053,474	6,601	1,131,126	2,842	484,542	3,151	165,597	59,342	52,918,603
Nontaxable returns, total.....	306,981	1,807,276	530,346	9,209,648	138,135	5,437,626	18,353	90,364	10,918	91,367	1,248,024	11,866,651

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								Schedule D gain subject to 28 percent tax rate	
	Long-term capital loss		Long-term loss carryover		Long-term gain from other forms		Long-term loss from other forms		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)
All returns, total.....	6,505,182	78,215,071	1,521,913	40,135,755	2,968,190	57,994,112	84,826	852,917	1,613,635	89,830,966
No adjusted gross income.....	182,583	9,794,901	84,864	6,383,019	76,004	4,256,294	6,660	102,570	-	-
\$1 under \$5,000.....	324,316	1,954,093	79,189	1,143,979	75,415	293,272	*1,739	*4,623	-	-
\$5,000 under \$10,000.....	377,252	3,844,277	106,393	2,360,060	152,921	541,067	*4,448	*115,559	-	-
\$10,000 under \$15,000.....	403,539	2,874,892	98,988	1,521,971	215,937	695,449	*25	*1,053	-	-
\$15,000 under \$20,000.....	379,648	3,126,442	91,038	1,742,418	218,697	1,092,284	*5,497	*12,465	-	-
\$20,000 under \$25,000.....	348,957	2,699,579	73,610	1,378,839	189,470	942,572	*904	*3,189	-	-
\$25,000 under \$30,000.....	338,764	2,841,590	66,755	1,724,448	150,603	1,068,463	7,895	37,518	-	-
\$30,000 under \$40,000.....	609,041	4,770,788	132,974	2,453,263	280,534	1,723,879	6,047	12,833	-	-
\$40,000 under \$50,000.....	533,611	3,961,363	99,198	2,080,626	278,786	1,773,331	6,539	30,854	-	-
\$50,000 under \$75,000.....	1,106,500	9,553,771	260,679	5,140,097	465,895	4,480,159	13,147	30,655	112,027	936,861
\$75,000 under \$100,000.....	659,392	5,969,619	151,866	3,089,600	267,322	3,872,878	5,434	23,287	116,413	1,270,318
\$100,000 under \$200,000.....	757,951	10,313,557	164,839	4,983,727	345,382	8,630,441	13,380	111,960	829,096	13,483,790
\$200,000 under \$500,000.....	361,870	7,525,714	83,866	3,227,761	182,741	9,106,546	7,803	91,482	426,986	17,578,369
\$500,000 under \$1,000,000.....	78,386	3,248,710	18,051	1,178,039	42,721	5,585,320	2,478	51,175	84,994	11,864,617
\$1,000,000 or more.....	43,371	5,735,774	9,604	1,727,907	25,763	13,932,155	2,829	223,695	44,119	44,697,011
Taxable returns, total.....	5,601,132	59,182,481	1,194,399	28,241,640	2,533,794	52,464,739	71,999	615,344	1,613,550	89,818,598
No adjusted gross income.....	1,864	577,338	989	339,610	1,151	855,594	89	1,201	-	-
\$1 under \$5,000.....	91,566	83,229	*5,750	*1,864	*6,534	*68,564	*1,273	*1,897	-	-
\$5,000 under \$10,000.....	152,143	966,120	27,366	568,962	40,066	171,742	*2,871	*11,148	-	-
\$10,000 under \$15,000.....	283,268	1,429,258	56,799	668,970	120,668	314,909	*8	*71	-	-
\$15,000 under \$20,000.....	308,030	1,903,210	62,889	1,096,815	177,398	760,537	*2,717	*6,129	-	-
\$20,000 under \$25,000.....	316,429	2,312,320	66,445	1,142,751	168,254	774,453	*228	*2,419	-	-
\$25,000 under \$30,000.....	323,839	2,445,881	62,552	1,449,014	145,031	928,965	7,894	37,461	-	-
\$30,000 under \$40,000.....	589,241	4,349,698	127,375	2,174,063	274,269	1,640,028	*5,919	*8,407	-	-
\$40,000 under \$50,000.....	531,148	3,804,312	97,888	1,948,776	276,674	1,726,908	*6,485	*29,533	-	-
\$50,000 under \$75,000.....	1,096,716	9,131,882	259,192	4,920,894	462,971	4,383,278	13,030	29,457	112,027	936,861
\$75,000 under \$100,000.....	657,351	5,782,511	151,648	3,017,502	265,184	3,831,493	5,064	17,481	116,412	1,270,309
\$100,000 under \$200,000.....	756,534	10,135,377	164,207	4,906,991	344,778	8,534,697	13,366	108,396	829,070	13,482,675
\$200,000 under \$500,000.....	361,416	7,418,115	83,689	3,171,188	182,446	9,040,471	7,765	89,049	426,940	17,572,136
\$500,000 under \$1,000,000.....	78,271	3,178,592	18,019	1,124,754	42,650	5,551,736	2,469	49,434	84,986	11,862,271
\$1,000,000 or more.....	43,315	5,664,638	9,590	1,709,487	25,720	13,881,365	2,822	223,261	44,115	44,694,345
Nontaxable returns, total.....	904,050	19,032,589	327,514	11,894,114	434,396	5,529,373	12,827	237,573	85	12,368

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 property other than capital assets				Total taxable IRA distributions		Pensions and annuities			
	Net gain		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
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total.....	801,564	5,568,453	973,089	8,757,184	4,777,297	33,106,103	19,063,270	288,967,847	17,893,606	205,422,984
No adjusted gross income.....	34,793	554,418	83,733	3,720,275	34,619	437,679	124,552	1,534,390	100,991	835,878
\$1 under \$5,000.....	23,020	57,554	22,469	148,003	100,933	247,632	604,801	2,527,748	559,044	1,327,157
\$5,000 under \$10,000.....	32,717	87,335	54,245	241,633	409,987	1,209,222	2,035,796	11,466,536	2,000,145	9,346,319
\$10,000 under \$15,000.....	70,501	241,240	57,397	254,467	561,478	1,846,156	2,524,135	20,962,208	2,471,903	17,875,843
\$15,000 under \$20,000.....	66,870	201,895	74,076	354,750	598,202	2,773,278	2,182,047	22,860,076	2,128,618	20,274,560
\$20,000 under \$25,000.....	50,466	222,372	59,320	168,791	448,033	2,110,602	1,752,024	22,046,978	1,673,849	18,531,316
\$25,000 under \$30,000.....	49,805	168,938	55,209	339,015	337,538	1,577,748	1,303,538	15,987,411	1,252,507	13,713,151
\$30,000 under \$40,000.....	61,936	304,774	69,939	327,475	545,131	3,457,165	2,091,267	30,720,742	1,948,116	24,455,509
\$40,000 under \$50,000.....	67,759	238,908	58,558	206,888	456,622	3,034,247	1,672,712	30,581,647	1,556,139	21,847,991
\$50,000 under \$75,000.....	129,156	931,010	123,745	490,118	692,682	6,100,774	2,650,533	56,152,320	2,395,095	37,555,856
\$75,000 under \$100,000.....	60,740	399,238	88,366	467,363	299,660	3,461,568	1,052,058	27,264,360	902,364	16,982,133
\$100,000 under \$200,000.....	91,069	881,175	113,702	522,815	224,588	4,441,879	832,452	31,361,491	714,238	16,561,994
\$200,000 under \$500,000.....	43,222	596,148	75,569	710,418	55,502	1,741,936	191,542	10,594,217	154,027	4,428,726
\$500,000 under \$1,000,000.....	11,531	241,130	22,443	322,071	8,735	407,827	30,875	2,823,172	24,618	1,009,383
\$1,000,000 or more.....	7,977	442,321	14,296	483,102	3,588	258,388	14,937	2,084,550	11,952	677,169
Taxable returns, total.....	640,960	4,698,256	748,808	3,896,562	4,135,891	30,502,717	16,142,022	269,866,661	15,089,074	191,141,932
No adjusted gross income.....	438	96,843	492	59,598	274	6,532	887	32,300	624	13,558
\$1 under \$5,000.....	*2,530	*620	*1,115	*8	*4,635	*7,510	31,185	170,047	26,003	68,475
\$5,000 under \$10,000.....	8,772	13,455	17,172	56,181	169,527	530,018	820,539	4,737,849	814,975	4,092,356
\$10,000 under \$15,000.....	28,447	106,573	15,816	36,707	371,284	1,169,919	1,854,586	15,827,000	1,812,175	13,477,588
\$15,000 under \$20,000.....	46,282	151,235	53,055	128,365	549,749	2,488,586	1,949,826	20,579,377	1,901,557	18,435,853
\$20,000 under \$25,000.....	37,542	183,100	51,577	120,138	432,978	2,020,911	1,691,470	21,663,501	1,617,894	18,244,544
\$25,000 under \$30,000.....	46,163	162,844	50,723	152,966	331,764	1,533,176	1,286,155	15,782,556	1,235,164	13,549,981
\$30,000 under \$40,000.....	61,421	297,164	67,264	245,438	541,098	3,424,354	2,078,787	30,531,129	1,937,992	24,342,758
\$40,000 under \$50,000.....	67,481	236,637	54,367	174,167	450,263	2,919,379	1,662,823	30,457,505	1,546,589	21,746,619
\$50,000 under \$75,000.....	128,424	908,238	123,445	461,207	692,481	6,096,869	2,645,885	56,030,854	2,390,854	37,543,915
\$75,000 under \$100,000.....	59,848	389,653	88,109	453,995	299,540	3,459,606	1,050,412	27,215,734	900,724	16,959,411
\$100,000 under \$200,000.....	91,000	878,282	113,556	512,034	224,537	4,440,650	832,320	31,356,697	714,112	16,559,447
\$200,000 under \$500,000.....	43,142	592,359	75,430	698,385	55,451	1,739,808	191,377	10,579,660	153,881	4,423,205
\$500,000 under \$1,000,000.....	11,506	240,103	22,415	317,916	8,725	407,301	30,847	2,819,725	24,592	1,007,768
\$1,000,000 or more.....	7,963	441,152	14,273	479,457	3,585	258,096	14,924	2,082,727	11,940	676,474
Nontaxable returns, total.....	160,604	870,197	224,281	4,860,622	641,406	2,603,386	2,921,248	19,101,186	2,804,532	14,281,051

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
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns, total.....	4,361,197	34,116,730	4,796,684	28,065,984	1,100,482	4,999,729	59,671	122,376	499,629	3,407,142	148,357	508,567
No adjusted gross income.....	88,305	920,343	164,501	3,286,687	27,620	232,275	1,547	16,840	13,173	48,242	8,629	52,719
\$1 under \$5,000.....	143,071	343,628	139,739	702,809	28,169	28,142	*455	*1,463	22,353	28,053	*8,913	*37,306
\$5,000 under \$10,000.....	352,084	1,158,880	176,961	773,996	66,825	65,215	*5,014	*8,120	46,431	163,660	*14,384	*50,183
\$10,000 under \$15,000.....	429,613	1,497,964	270,072	1,123,902	80,525	129,530	*4,928	*6,750	64,266	254,118	10,045	34,419
\$15,000 under \$20,000.....	308,584	1,161,681	278,228	1,233,873	77,126	179,577	*4,773	*996	55,300	350,631	*4,851	*5,866
\$20,000 under \$25,000.....	290,949	1,370,228	284,904	1,243,815	66,453	97,611	*1,403	*3,656	32,877	240,234	24,106	68,544
\$25,000 under \$30,000.....	255,841	1,107,344	278,805	1,342,714	60,405	130,293	*5,075	*3,421	26,905	196,910	*6,816	*14,455
\$30,000 under \$40,000.....	445,243	1,881,921	532,607	2,408,227	116,593	230,666	*1,713	*4,029	61,496	282,963	19,777	62,695
\$40,000 under \$50,000.....	395,496	1,952,243	511,825	2,215,543	108,107	255,645	2,585	12,314	40,379	298,368	11,407	38,184
\$50,000 under \$75,000.....	709,211	4,675,247	995,103	4,829,424	179,573	387,715	17,254	22,504	56,962	582,307	17,555	53,944
\$75,000 under \$100,000.....	319,228	2,758,934	513,636	2,941,363	89,516	415,440	3,589	7,198	23,073	209,984	*6,533	*4,923
\$100,000 under \$200,000.....	405,613	5,843,967	467,313	3,482,874	115,869	681,042	6,511	7,720	46,034	540,964	10,648	54,931
\$200,000 under \$500,000.....	163,127	5,002,693	147,012	1,703,338	58,591	817,311	3,028	3,574	8,697	178,428	3,769	18,428
\$500,000 under \$1,000,000.....	35,743	2,009,009	25,787	433,946	14,576	434,305	1,046	9,675	945	16,336	613	4,710
\$1,000,000 or more.....	19,090	2,432,648	12,191	343,474	10,535	914,982	751	14,116	739	15,945	310	7,260
Taxable returns, total.....	3,617,275	30,943,941	4,104,390	21,807,676	959,201	4,583,528	52,320	86,704	403,122	3,053,462	112,359	342,114
No adjusted gross income.....	1,201	76,712	782	44,846	244	13,942	*6	*53	*23	*214	-	-
\$1 under \$5,000.....	*4,935	*9,658	*3,927	*11,465	*3,821	*3,560	-	-	*3,662	*2,437	-	-
\$5,000 under \$10,000.....	107,372	323,241	48,385	200,808	24,018	31,438	*1,273	*283	*6,216	*23,856	*1,275	*562
\$10,000 under \$15,000.....	271,498	885,892	146,634	552,779	51,361	74,872	*3,647	*103	45,951	181,930	*4,748	*7,713
\$15,000 under \$20,000.....	232,409	940,442	208,405	806,402	67,883	154,577	*4,773	*996	53,273	336,381	*4,850	*5,860
\$20,000 under \$25,000.....	270,768	1,278,867	254,146	990,995	63,454	97,171	*1,254	*973	30,296	193,062	24,106	68,544
\$25,000 under \$30,000.....	248,469	1,048,825	259,645	1,120,137	58,087	103,787	*5,075	*3,421	25,805	191,189	*6,816	*14,455
\$30,000 under \$40,000.....	438,509	1,807,601	522,107	2,298,672	115,806	229,588	*1,710	*4,024	61,205	282,288	19,777	62,695
\$40,000 under \$50,000.....	394,293	1,929,703	508,058	2,178,312	107,665	235,540	*2,583	*12,302	40,376	298,306	11,407	38,184
\$50,000 under \$75,000.....	706,834	4,635,602	988,573	4,756,876	178,097	383,285	17,250	22,489	56,838	582,209	17,551	53,908
\$75,000 under \$100,000.....	318,046	2,746,813	512,705	2,911,687	89,443	414,914	3,438	7,185	23,068	209,956	*6,494	*4,918
\$100,000 under \$200,000.....	405,227	5,831,921	466,333	3,472,986	115,776	679,660	6,500	7,674	46,031	540,928	10,647	54,931
\$200,000 under \$500,000.....	162,952	4,992,442	146,780	1,693,545	58,486	813,696	3,020	3,535	8,695	178,427	3,767	18,420
\$500,000 under \$1,000,000.....	35,700	2,006,668	25,739	430,199	14,550	433,208	1,042	9,630	944	16,335	611	4,663
\$1,000,000 or more.....	19,064	2,429,552	12,171	337,965	10,512	914,290	749	14,037	739	15,945	310	7,260
Nontaxable returns, total.....	743,922	3,172,789	692,293	6,258,309	141,281	416,201	7,351	35,672	96,507	353,679	35,998	166,454

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	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
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns, total	5,427,423	41,749,695	4,698,703	25,782,666	3,491,220	154,276,614	2,098,342	39,890,769	463,256	6,091,634	44,453	598,399
No adjusted gross income.....	108,861	1,085,787	172,042	2,534,978	44,479	1,136,097	152,652	15,550,230	7,840	105,252	**2,769	**197,469
\$1 under \$5,000.....	179,016	374,974	146,321	680,894	88,006	205,097	59,441	492,210	19,786	19,042	**	**
\$5,000 under \$10,000.....	444,443	1,348,223	190,956	794,982	121,913	507,043	76,648	711,701	34,637	81,717	*1,126	*167
\$10,000 under \$15,000.....	530,983	1,861,088	271,927	1,151,468	161,353	994,856	105,924	717,576	47,767	129,090	*735	*2,426
\$15,000 under \$20,000.....	410,590	1,681,069	280,138	1,173,649	185,170	1,098,150	88,948	782,483	13,585	65,763	*2,018	*13,238
\$20,000 under \$25,000.....	356,693	1,682,826	295,261	1,292,927	161,833	1,077,827	84,983	438,707	24,791	134,049	*784	*138
\$25,000 under \$30,000.....	310,646	1,423,011	276,682	1,258,425	146,608	1,232,748	104,530	830,661	15,499	86,251	5,786	5,684
\$30,000 under \$40,000.....	569,328	2,358,565	517,278	2,346,289	315,013	3,296,914	195,664	1,166,529	34,081	223,373	*375	*1,100
\$40,000 under \$50,000.....	500,901	2,482,043	514,878	2,322,478	266,559	2,718,311	197,764	926,173	48,575	164,923	6,484	20,455
\$50,000 under \$75,000.....	873,512	5,578,752	1,011,030	4,932,373	542,078	7,300,153	384,795	2,403,461	80,347	430,949	5,436	14,557
\$75,000 under \$100,000.....	395,851	3,338,968	515,654	3,044,351	365,281	7,269,877	201,948	1,523,384	34,253	319,193	4,930	14,985
\$100,000 under \$200,000.....	485,118	6,929,095	397,580	2,605,174	626,510	24,053,878	264,736	3,489,417	56,750	826,476	7,474	34,877
\$200,000 under \$500,000.....	193,363	5,861,837	81,858	1,003,283	341,733	34,536,339	138,232	3,953,071	31,742	1,131,907	4,346	51,248
\$500,000 under \$1,000,000.....	43,140	2,413,653	17,958	345,751	81,072	19,658,208	28,027	2,084,764	8,368	547,606	1,155	18,367
\$1,000,000 or more.....	24,977	3,329,804	9,138	295,644	43,611	49,193,116	14,051	4,820,399	5,235	1,826,043	1,036	223,688
Taxable returns, total	4,526,498	38,012,182	3,974,974	20,284,043	3,128,513	151,320,566	1,711,614	21,991,658	409,375	5,873,603	39,718	412,926
No adjusted gross income.....	1,273	79,461	824	68,407	941	309,131	2,027	1,018,274	227	13,333	43	23,572
\$1 under \$5,000.....	*11,142	*15,635	*2,655	*4,747	26,444	32,118	*3,769	*7,319	*13,229	*12,638	-	-
\$5,000 under \$10,000.....	132,739	374,707	46,850	194,994	40,773	140,325	19,313	163,906	22,300	57,749	*1,115	*87
\$10,000 under \$15,000.....	344,506	1,136,193	147,116	545,664	91,185	446,485	55,169	244,358	37,644	117,136	*259	*275
\$15,000 under \$20,000.....	327,857	1,428,365	209,859	796,733	137,749	739,076	57,857	250,437	8,426	31,817	*2,017	*13,207
\$20,000 under \$25,000.....	334,283	1,548,271	264,238	1,025,955	124,581	834,505	75,274	345,072	22,543	129,203	-	-
\$25,000 under \$30,000.....	301,877	1,338,687	259,756	1,023,090	140,992	1,198,739	94,700	722,653	15,297	83,619	*5,629	*3,546
\$30,000 under \$40,000.....	562,121	2,283,456	508,167	2,238,397	308,711	3,214,317	189,225	1,032,583	32,962	223,221	*328	*287
\$40,000 under \$50,000.....	499,381	2,440,286	511,234	2,279,869	262,537	2,656,035	192,312	708,992	41,388	151,878	*6,152	*20,120
\$50,000 under \$75,000.....	870,800	5,537,552	1,004,450	4,857,171	538,594	7,202,293	378,382	2,219,025	80,157	430,498	5,432	14,552
\$75,000 under \$100,000.....	394,649	3,327,984	514,526	3,028,832	363,626	7,161,640	199,884	1,438,810	33,612	314,164	4,924	14,071
\$100,000 under \$200,000.....	484,716	6,917,273	396,586	2,592,106	626,214	24,042,804	263,942	3,349,149	56,333	808,480	7,308	34,615
\$200,000 under \$500,000.....	193,126	5,847,855	81,675	994,664	341,530	34,519,991	137,842	3,815,772	31,678	1,128,379	4,334	49,293
\$500,000 under \$1,000,000.....	43,084	2,410,195	17,917	342,831	81,037	19,650,895	27,922	1,967,652	8,350	546,147	1,144	16,189
\$1,000,000 or more.....	24,945	3,326,259	9,119	290,582	43,599	49,172,212	13,997	4,707,656	5,230	1,825,340	1,032	223,113
Nontaxable returns, total	900,925	3,737,513	723,729	5,498,623	362,707	2,956,048	386,728	17,899,111	53,881	218,031	4,735	185,474

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		
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
All returns, total.....	757,742	8,396,624	1,484,582	15,774,725	8,530,794	20,285,055	10,040,115	112,332,115	5,891,912	38,639,292	257,240	11,096,943
No adjusted gross income.....	20,017	205,380	125,777	3,221,652	23,669	75,731	90,471	864,265	1,923	6,732	59,515	1,838,733
\$1 under \$5,000.....	31,205	49,181	64,097	507,271	389,134	589,363	596,915	5,087,017	5,857	15,337	58,095	2,239,096
\$5,000 under \$10,000.....	80,828	321,328	101,345	560,591	1,045,304	2,006,870	1,049,363	10,215,203	16,888	71,290	9,425	487,953
\$10,000 under \$15,000.....	102,308	633,312	161,946	1,290,660	1,221,748	2,719,231	1,134,281	12,598,760	39,872	155,215	17,013	691,963
\$15,000 under \$20,000.....	78,730	630,564	110,419	962,674	1,030,227	2,362,489	985,116	11,052,334	101,290	241,385	24,077	631,040
\$20,000 under \$25,000.....	58,845	506,612	111,145	708,557	841,515	1,976,095	829,438	9,833,576	479,080	726,743	8,736	510,398
\$25,000 under \$30,000.....	70,189	594,368	97,032	888,911	721,999	1,828,984	762,129	8,440,258	661,338	1,260,354	7,306	469,240
\$30,000 under \$40,000.....	79,438	977,355	176,970	1,499,455	1,111,717	2,898,839	1,264,746	13,832,562	1,258,009	4,711,838	7,576	420,175
\$40,000 under \$50,000.....	70,335	800,994	179,091	1,475,392	843,557	2,246,424	938,890	9,893,984	938,890	6,023,163	14,800	566,024
\$50,000 under \$75,000.....	94,274	1,527,239	196,997	1,692,999	962,558	2,612,263	1,316,543	15,202,556	1,316,543	12,444,992	17,014	861,339
\$75,000 under \$100,000.....	25,956	623,794	63,795	629,474	223,222	601,780	518,284	7,034,650	518,284	5,963,645	8,765	542,544
\$100,000 under \$200,000.....	35,100	955,980	66,171	1,016,400	105,573	327,548	411,181	5,848,750	411,181	4,960,935	15,467	1,133,501
\$200,000 under \$500,000.....	8,178	379,441	21,412	658,418	9,572	35,898	111,886	1,896,939	111,886	1,608,327	7,572	560,962
\$500,000 under \$1,000,000.....	1,519	101,432	5,374	279,404	775	2,726	20,949	354,309	20,949	299,698	1,215	94,891
\$1,000,000 or more.....	819	89,644	3,010	382,867	225	813	9,921	176,952	9,921	149,638	664	49,085
Taxable returns, total.....	561,488	7,221,874	1,090,227	10,348,070	6,282,859	15,913,355	8,292,302	94,047,835	5,778,366	38,126,120	107,901	5,458,371
No adjusted gross income.....	358	30,712	297	46,276	*45	*250	348	2,717	*69	*581	-	-
\$1 under \$5,000.....	*1,089	*431	*3,635	*24,889	*24,806	*16,450	35,447	229,186	-	-	*323	*12,902
\$5,000 under \$10,000.....	29,350	129,613	27,039	115,220	327,573	695,472	457,466	4,016,379	*4,920	*18,663	*4,069	*144,076
\$10,000 under \$15,000.....	45,008	306,358	74,392	542,659	613,774	1,512,212	803,644	8,290,653	34,960	150,059	*2,717	*173,667
\$15,000 under \$20,000.....	52,049	341,008	79,168	605,533	641,390	1,497,868	893,974	9,952,320	84,874	181,513	19,587	441,104
\$20,000 under \$25,000.....	50,898	408,043	102,114	604,989	724,167	1,723,345	800,125	9,469,135	459,771	690,302	*5,274	*332,187
\$25,000 under \$30,000.....	67,753	572,626	94,067	879,935	710,429	1,784,623	749,545	8,299,567	648,754	1,225,521	6,076	388,562
\$30,000 under \$40,000.....	79,165	970,178	175,995	1,480,894	1,100,365	2,868,600	1,249,032	13,690,911	1,242,294	4,639,962	5,662	284,915
\$40,000 under \$50,000.....	70,137	797,130	178,678	1,452,045	840,997	2,237,005	927,026	9,731,310	927,026	5,918,292	14,500	545,050
\$50,000 under \$75,000.....	94,143	1,520,116	195,253	1,649,871	962,515	2,611,769	1,306,626	15,097,187	1,306,626	12,355,540	17,014	861,339
\$75,000 under \$100,000.....	25,938	619,389	63,775	624,943	223,220	601,769	515,877	7,002,923	515,877	5,936,687	8,116	486,366
\$100,000 under \$200,000.....	35,095	955,926	66,074	1,008,313	103,017	324,589	410,714	5,841,587	410,714	4,954,888	15,143	1,105,394
\$200,000 under \$500,000.....	8,169	379,296	21,377	654,279	9,564	35,875	111,665	1,893,681	111,665	1,605,605	7,545	559,110
\$500,000 under \$1,000,000.....	1,518	101,422	5,359	277,530	773	2,715	20,912	353,708	20,912	299,193	1,212	94,616
\$1,000,000 or more.....	817	89,626	3,004	380,694	225	813	9,901	176,571	9,901	149,315	663	49,083
Nontaxable returns, total.....	196,254	1,174,750	394,355	5,426,655	2,247,935	4,371,700	1,747,813	18,284,280	113,547	513,172	149,338	5,638,572

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		Number of returns		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
	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
All returns, total.....	5,281,439	24,211,731	172,309	2,296,517	431,277	47,045,252	17,859,335	39,103,321	3,902,183	5,974,238	1,707,973	2,414,533
No adjusted gross income.....	52,690	739,877	12,262	694,678	261,525	43,562,033	179,235	250,612	14,040	19,054	7,742	12,811
\$1 under \$5,000.....	389,492	473,624	*3,095	*62,052	32,279	314,224	1,051,440	443,985	108,713	157,343	4,310	2,230
\$5,000 under \$10,000.....	353,926	932,992	9,058	105,118	35,718	339,215	1,589,943	1,084,010	162,269	257,331	5,476	8,063
\$10,000 under \$15,000.....	356,759	617,219	14,755	147,272	28,066	235,668	1,614,939	1,526,830	214,673	359,480	50,687	79,159
\$15,000 under \$20,000.....	316,980	748,108	10,988	116,689	19,761	284,439	1,435,406	1,844,272	332,855	513,524	89,039	125,206
\$20,000 under \$25,000.....	345,300	1,082,846	*11,950	*90,637	11,610	164,357	1,378,041	2,058,141	464,103	710,171	135,653	184,930
\$25,000 under \$30,000.....	314,208	805,752	9,783	27,962	7,702	67,523	1,351,469	1,993,493	478,561	668,376	136,280	189,562
\$30,000 under \$40,000.....	607,924	1,416,606	10,666	96,794	6,485	126,997	2,277,408	4,042,349	753,367	1,098,280	336,437	489,632
\$40,000 under \$50,000.....	548,785	1,377,641	18,951	97,276	6,516	175,645	1,707,554	2,884,128	497,311	564,843	314,185	316,649
\$50,000 under \$75,000.....	896,218	2,844,344	19,757	126,272	10,345	283,417	2,444,575	5,748,418	394,614	703,030	263,150	399,736
\$75,000 under \$100,000.....	446,898	1,907,086	17,272	63,502	2,408	172,445	1,127,030	3,866,506	203,210	388,110	140,046	234,198
\$100,000 under \$200,000.....	443,000	3,831,610	21,913	273,327	4,398	319,679	1,145,477	6,931,106	185,248	354,402	149,672	251,982
\$200,000 under \$500,000.....	151,663	3,150,322	8,845	185,311	2,863	281,663	437,807	4,811,476	76,180	147,795	62,366	99,779
\$500,000 under \$1,000,000.....	36,161	1,677,039	1,887	76,069	976	229,286	78,606	1,010,379	11,841	22,586	9,087	14,667
\$1,000,000 or more.....	21,436	2,606,664	1,130	133,578	646	488,663	40,407	607,616	5,196	9,912	3,844	5,929
Taxable returns, total.....	4,530,055	21,582,195	141,709	1,363,103	80,500	8,215,797	14,136,661	36,107,226	3,643,545	5,605,400	1,627,130	2,303,786
No adjusted gross income.....	1,376	73,425	37	5,052	3,489	5,806,089	1,490	10,750	75	139	38	37
\$1 under \$5,000.....	172,933	162,906	*323	*25,903	*436	*44,865	97,279	59,304	35,080	50,923	-	-
\$5,000 under \$10,000.....	144,885	321,234	*2,082	*10,892	6,157	49,974	487,759	384,109	108,192	178,188	*3	*6
\$10,000 under \$15,000.....	209,604	301,474	*10,766	*58,152	10,879	34,362	845,774	884,693	174,577	299,788	26,342	41,861
\$15,000 under \$20,000.....	250,385	523,054	*7,739	*105,806	11,735	185,699	957,132	1,265,546	287,609	455,513	68,380	96,531
\$20,000 under \$25,000.....	311,447	936,556	*10,754	*89,142	8,947	142,465	1,216,589	1,854,686	441,763	680,001	122,803	168,905
\$25,000 under \$30,000.....	307,225	745,124	9,780	27,824	*5,669	*7,853	1,314,543	1,914,621	472,461	657,570	133,427	166,431
\$30,000 under \$40,000.....	600,732	1,358,741	10,621	96,175	5,799	96,417	2,251,403	3,955,161	751,471	1,094,583	334,556	487,671
\$40,000 under \$50,000.....	544,831	1,305,697	18,905	95,658	6,306	155,650	1,703,255	2,868,676	496,860	564,507	313,727	316,393
\$50,000 under \$75,000.....	894,267	2,772,849	19,694	121,548	10,222	270,947	2,437,191	5,701,659	393,881	701,568	262,907	399,515
\$75,000 under \$100,000.....	444,152	1,905,201	17,270	63,040	2,238	156,132	1,125,805	3,854,763	203,192	388,074	140,030	234,168
\$100,000 under \$200,000.....	439,270	3,801,869	21,909	273,295	4,272	294,053	1,142,112	6,929,183	185,214	354,342	149,652	251,950
\$200,000 under \$500,000.....	151,434	3,130,851	8,825	183,730	2,766	267,542	437,414	4,807,875	76,137	147,715	62,336	99,726
\$500,000 under \$1,000,000.....	36,107	1,668,295	1,878	74,677	954	223,688	78,540	1,009,191	11,836	22,576	9,085	14,663
\$1,000,000 or more.....	21,408	2,574,918	1,128	132,207	629	480,059	40,373	607,010	5,196	9,912	3,844	5,929
Nontaxable returns, total.....	751,384	2,629,536	30,600	933,414	350,777	38,829,455	3,722,674	2,996,094	258,638	368,838	80,844	110,747

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--continued													
	Moving expense adjustment		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	Number of returns	Amount
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)
All returns, total.....	799,227	1,548,545	12,734,753	13,104,801	995,844	8,194,688	636,445	137,032	639,000	5,513,611	1,483,167	1,183,635	125,020	981,245
No adjusted gross income.....	5,414	17,071	143,200	103,141	1,793	4,493	11,922	2,947	6,762	65,450	17,593	12,521	1,443	12,366
\$1 under \$5,000.....	*8,303	*13,089	909,347	195,205	*3,284	*1,109	44,898	5,067	9,343	49,687	46,647	20,248	*1,011	*8
\$5,000 under \$10,000.....	24,593	29,467	1,359,244	585,617	*5,265	*6,314	69,302	10,684	24,507	103,178	62,726	29,289	*7,254	*54,068
\$10,000 under \$15,000.....	52,114	67,416	1,286,424	740,688	11,487	29,741	88,356	22,839	31,581	155,722	118,382	64,008	*2,549	*7,777
\$15,000 under \$20,000.....	37,205	63,050	1,023,231	743,681	20,854	50,940	58,565	10,157	32,077	193,948	95,747	54,288	*14,648	*89,478
\$20,000 under \$25,000.....	75,507	86,027	871,932	673,737	26,853	68,059	44,289	9,487	30,122	206,013	88,562	57,415	*7,573	*42,543
\$25,000 under \$30,000.....	49,039	79,571	823,183	678,439	27,688	75,283	65,774	11,184	39,466	230,095	91,406	52,772	*1,244	*1,771
\$30,000 under \$40,000.....	117,491	219,233	1,397,953	1,281,489	80,677	223,032	55,644	13,229	89,496	456,699	169,443	121,500	17,987	135,836
\$40,000 under \$50,000.....	81,757	153,040	1,064,337	1,108,226	69,236	249,342	53,801	10,058	59,015	267,066	120,116	90,938	18,108	119,384
\$50,000 under \$75,000.....	187,317	347,338	1,744,163	2,185,561	184,459	824,465	71,558	15,958	146,156	900,977	198,215	156,492	25,333	214,862
\$75,000 under \$100,000.....	81,810	199,487	802,812	1,308,597	150,898	972,907	36,510	10,743	57,145	595,652	126,987	115,787	15,650	40,770
\$100,000 under \$200,000.....	62,614	188,832	882,423	2,020,377	259,787	2,795,600	27,317	11,456	70,689	955,597	198,289	213,985	8,845	134,530
\$200,000 under \$500,000.....	14,460	71,347	337,463	1,076,810	128,067	2,334,068	6,765	2,435	32,633	833,806	111,276	145,666	2,459	89,460
\$500,000 under \$1,000,000.....	1,300	10,933	59,622	236,133	18,613	409,199	1,127	388	6,274	259,531	23,809	30,694	633	26,248
\$1,000,000 or more.....	304	2,644	29,420	167,098	6,883	150,138	617	402	3,735	240,191	13,970	18,033	280	12,142
Taxable returns, total.....	744,586	1,440,196	9,389,228	11,381,454	968,756	8,101,792	522,074	118,726	592,971	5,214,678	1,249,675	1,036,524	106,151	854,695
No adjusted gross income.....	*11	*13	1,246	4,783	28	611	40	35	59	2,811	294	245	*3	*2,077
\$1 under \$5,000.....	-	-	45,741	5,873	*1,273	*15	*16,415	*2,468	-	-	*42	*25	-	-
\$5,000 under \$10,000.....	*12,663	*10,812	355,545	142,506	*1,131	*1,357	29,797	2,915	*5,914	*30,477	17,731	6,706	*2,402	*11,143
\$10,000 under \$15,000.....	40,114	47,554	575,626	311,946	9,446	17,614	75,487	19,377	26,642	117,870	64,746	28,683	-	-
\$15,000 under \$20,000.....	30,093	51,531	595,200	397,228	11,128	24,255	45,868	8,945	30,632	180,915	53,191	23,099	*7,039	*27,528
\$20,000 under \$25,000.....	68,820	77,335	742,670	558,211	23,701	58,724	41,917	9,424	26,991	194,370	74,643	45,837	*6,652	*42,121
\$25,000 under \$30,000.....	47,044	66,430	790,583	638,400	26,560	73,591	61,487	11,002	39,137	225,559	85,489	47,427	*1,244	*1,771
\$30,000 under \$40,000.....	117,383	218,046	1,376,229	1,246,210	79,595	217,912	53,413	13,149	88,245	422,349	163,983	116,528	17,661	135,294
\$40,000 under \$50,000.....	80,659	147,938	1,061,675	1,102,091	68,971	247,907	53,800	10,055	59,003	266,464	118,356	89,355	18,108	119,384
\$50,000 under \$75,000.....	187,315	347,319	1,737,831	2,171,299	183,259	803,350	71,546	15,956	145,992	893,053	197,258	154,856	25,182	214,743
\$75,000 under \$100,000.....	81,810	199,487	801,622	1,304,690	150,351	968,283	36,502	10,732	57,138	595,346	126,879	115,650	15,647	38,334
\$100,000 under \$200,000.....	62,613	188,831	879,101	2,019,107	259,786	2,795,570	27,312	11,453	70,675	955,213	198,103	213,853	8,841	134,518
\$200,000 under \$500,000.....	14,458	71,331	337,192	1,076,116	128,039	2,333,373	6,746	2,427	32,558	831,932	111,199	145,559	2,457	89,391
\$500,000 under \$1,000,000.....	1,299	10,923	59,575	236,033	18,606	409,102	1,126	388	6,256	258,578	23,798	30,680	633	26,248
\$1,000,000 or more.....	304	2,644	29,392	166,960	6,882	150,128	616	401	3,729	239,743	13,963	18,021	280	12,142
Nontaxable returns, total.....	54,641	108,349	3,345,526	1,723,346	27,088	92,896	114,371	18,306	46,029	298,932	233,492	147,111	18,869	126,550

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	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
	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)
All returns, total.....	81,947,182	385,027,102	10,621,983	12,079,287	33,017,754	493,654,068	232,716,395	562,559,033	92,793,239	2,597,980,066	92,701,755	541,571,335
No adjusted gross income.....	-	-	-	-	-	-	1,715,380	4,184,803	-	-	6,240	1,650
\$1 under \$5,000.....	14,427,838	46,799,943	895,758	950,820	196,240	2,016,853	11,559,261	28,246,267	3,913,150	2,141,931	3,829,588	359,408
\$5,000 under \$10,000.....	13,680,206	60,875,747	2,190,424	2,297,434	549,205	5,162,203	20,300,007	49,656,765	7,218,785	15,216,319	7,206,226	2,340,326
\$10,000 under \$15,000.....	12,634,321	60,744,002	2,327,161	2,628,039	829,460	8,585,376	24,041,459	58,828,414	10,256,154	47,462,402	10,255,827	7,161,902
\$15,000 under \$20,000.....	10,116,916	49,533,864	1,569,600	1,864,724	1,293,970	12,856,431	21,850,025	53,456,047	10,575,619	84,014,518	10,575,581	12,683,295
\$20,000 under \$25,000.....	8,172,745	41,076,127	1,065,735	1,277,562	1,487,243	13,903,818	19,307,682	47,253,823	9,467,125	113,900,469	9,467,127	17,148,267
\$25,000 under \$30,000.....	6,170,417	31,277,947	577,318	666,845	1,950,600	18,694,278	17,103,737	41,856,223	8,029,160	130,408,566	8,027,110	19,660,830
\$30,000 under \$40,000.....	7,878,180	42,521,326	746,472	873,387	4,132,198	42,011,705	27,903,103	68,305,351	11,941,880	265,103,003	11,942,142	42,249,096
\$40,000 under \$50,000.....	4,338,629	24,964,938	482,628	564,627	4,682,078	51,661,186	23,590,042	57,760,229	9,006,243	269,128,233	9,006,244	44,007,441
\$50,000 under \$75,000.....	3,627,096	21,777,885	521,733	640,802	9,499,506	124,591,733	37,845,856	92,671,243	13,103,782	555,521,635	13,104,267	97,724,674
\$75,000 under \$100,000.....	620,292	3,766,816	157,723	201,656	4,163,624	70,518,826	14,151,430	34,635,095	4,773,981	300,328,743	4,774,016	61,883,053
\$100,000 under \$200,000.....	212,909	1,291,950	69,054	90,709	3,191,822	75,094,896	10,060,790	24,019,838	3,399,367	346,313,438	3,399,377	82,963,381
\$200,000 under \$500,000.....	48,858	288,253	13,870	17,481	841,423	36,315,004	2,660,244	1,684,918	889,150	218,024,338	889,164	65,591,154
\$500,000 under \$1,000,000.....	13,670	78,088	3,555	4,072	135,571	11,783,234	434,644	13	149,051	88,893,179	149,051	30,528,541
\$1,000,000 or more.....	5,106	30,217	951	1,130	64,814	20,458,525	192,935	2	69,793	161,523,291	69,795	57,268,317
Taxable returns, total.....	56,504,625	264,808,948	7,866,508	8,946,104	31,083,491	460,677,845	176,027,964	423,906,633	87,590,032	2,583,209,426	87,607,102	539,340,181
No adjusted gross income.....	-	-	-	-	-	-	17,900	43,822	-	-	6,108	1,636
\$1 under \$5,000.....	3,805,711	8,356,427	*18,124	*17,941	13,390	40,489	19,556	47,913	3,816,176	2,136,257	3,823,680	358,593
\$5,000 under \$10,000.....	6,571,144	24,548,541	926,240	889,268	136,264	623,480	4,961,264	12,136,492	6,709,191	14,903,990	6,711,737	2,293,465
\$10,000 under \$15,000.....	7,913,963	33,093,327	1,759,676	1,890,771	405,594	2,587,127	9,631,887	23,564,192	8,320,628	43,533,294	8,320,628	6,572,236
\$15,000 under \$20,000.....	7,530,143	34,217,730	1,525,709	1,811,624	848,090	6,301,588	11,734,237	28,699,282	8,377,354	75,847,657	8,377,466	11,457,920
\$20,000 under \$25,000.....	7,799,025	38,785,597	1,063,500	1,275,859	1,262,015	10,386,923	16,692,236	40,853,336	9,064,293	112,291,042	9,064,293	16,906,898
\$25,000 under \$30,000.....	6,148,463	31,141,945	577,317	666,844	1,851,757	16,585,295	16,574,184	40,560,542	7,998,868	130,240,943	7,998,868	19,635,682
\$30,000 under \$40,000.....	7,876,742	42,512,436	746,429	873,323	4,051,349	39,268,221	27,645,005	67,674,053	11,931,146	264,990,393	11,931,408	42,232,190
\$40,000 under \$50,000.....	4,332,637	24,926,893	482,628	564,627	4,655,595	50,499,678	23,499,516	57,538,445	8,991,387	268,855,976	8,991,387	43,966,522
\$50,000 under \$75,000.....	3,626,648	21,775,034	521,733	640,802	9,477,029	122,904,077	37,805,850	92,573,875	13,102,111	555,484,637	13,102,598	97,719,016
\$75,000 under \$100,000.....	619,967	3,764,758	157,723	201,656	4,154,560	69,402,798	14,123,067	34,565,613	4,772,179	300,263,096	4,772,214	61,870,361
\$100,000 under \$200,000.....	212,583	1,289,882	69,053	90,708	3,187,142	74,309,646	10,038,330	23,985,622	3,398,909	346,268,202	3,398,918	82,952,578
\$200,000 under \$500,000.....	48,830	288,099	13,868	17,479	840,560	35,994,815	2,657,964	1,683,440	888,982	218,000,993	888,988	65,584,491
\$500,000 under \$1,000,000.....	13,666	78,069	3,555	4,072	135,404	11,641,484	434,213	4	149,023	88,883,916	149,023	30,525,524
\$1,000,000 or more.....	5,104	30,210	951	1,130	64,741	20,132,225	192,755	2	69,785	161,509,030	69,786	57,263,068
Nontaxable returns, total.....	25,442,558	120,218,153	2,755,476	3,133,183	1,934,263	32,976,223	56,688,431	138,652,400	5,203,207	14,770,640	5,094,654	2,231,154

* 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)
All returns, total.....	0.06	0.17	0.19	0.27	0.42	1.19	1.80	2.28	0.79	1.46	0.96	1.15
No adjusted gross income.....	2.58	1.14	4.52	5.03	3.17	2.84	10.95	8.85	5.05	5.09	9.31	7.43
\$1 under \$5,000.....	1.42	1.67	1.65	2.07	2.56	4.88	11.91	19.16	4.00	6.35	14.13	22.80
\$5,000 under \$10,000.....	1.42	1.45	1.70	1.81	2.37	4.51	10.91	24.69	3.89	6.11	9.77	14.74
\$10,000 under \$15,000.....	1.44	1.45	1.69	1.80	2.24	4.54	8.95	20.62	3.83	6.41	8.06	10.81
\$15,000 under \$20,000.....	1.60	1.60	1.81	1.92	2.32	5.00	9.31	22.98	3.85	7.36	6.46	8.45
\$20,000 under \$25,000.....	1.75	1.76	1.92	2.02	2.44	5.76	9.87	22.02	4.04	7.58	5.95	7.40
\$25,000 under \$30,000.....	1.91	1.91	2.04	2.14	2.51	6.47	9.81	15.77	4.22	8.65	5.09	6.42
\$30,000 under \$40,000.....	1.19	1.19	1.27	1.35	1.62	5.34	7.00	13.21	2.92	7.20	3.29	4.45
\$40,000 under \$50,000.....	1.48	1.48	1.57	1.66	1.76	5.92	6.71	11.48	3.02	7.86	3.06	4.17
\$50,000 under \$75,000.....	1.10	1.07	1.17	1.21	1.23	4.41	4.59	8.22	2.05	5.09	1.99	2.91
\$75,000 under \$100,000.....	1.73	1.74	1.84	1.99	1.82	6.17	5.67	7.92	2.64	7.36	2.86	3.96
\$100,000 under \$200,000.....	1.48	1.30	1.64	1.66	1.53	3.52	3.31	4.74	1.88	4.03	2.43	3.36
\$200,000 under \$500,000.....	1.43	1.21	1.65	1.77	1.44	3.05	2.31	3.35	1.59	3.81	2.27	3.29
\$500,000 under \$1,000,000.....	1.26	1.36	1.28	1.63	1.27	2.78	2.08	2.90	1.43	3.75	2.21	3.60
\$1,000,000 or more.....	0.58	0.42	0.63	0.76	0.59	0.74	0.84	1.17	0.63	1.21	0.87	1.09
Taxable returns, total.....	0.28	0.19	0.34	0.30	0.46	1.28	1.88	2.32	0.84	1.52	0.99	1.18
No adjusted gross income.....	55.15	2.21	24.79	11.67	18.62	4.21	20.23	20.41	21.91	10.13	41.10	9.97
\$1 under \$5,000.....	3.16	3.69	3.81	4.38	3.75	6.69	18.54	22.37	5.55	8.35	47.83	60.33
\$5,000 under \$10,000.....	2.32	2.34	2.64	2.77	3.57	6.72	16.79	46.96	5.66	8.74	18.85	29.92
\$10,000 under \$15,000.....	1.99	2.00	2.35	2.50	2.79	5.32	10.61	26.17	4.58	7.34	11.38	15.23
\$15,000 under \$20,000.....	1.95	1.96	2.25	2.40	2.64	5.43	9.94	20.55	4.20	7.83	8.05	10.26
\$20,000 under \$25,000.....	1.83	1.83	2.01	2.11	2.53	5.93	10.24	23.49	4.19	7.91	6.43	8.03
\$25,000 under \$30,000.....	1.93	1.93	2.06	2.16	2.55	6.64	10.06	17.02	4.28	8.94	5.24	6.75
\$30,000 under \$40,000.....	1.19	1.20	1.27	1.36	1.63	5.40	7.07	13.74	2.95	7.20	3.33	4.47
\$40,000 under \$50,000.....	1.48	1.49	1.57	1.66	1.76	5.98	6.77	11.76	3.04	7.92	3.07	4.20
\$50,000 under \$75,000.....	1.10	1.07	1.17	1.22	1.23	4.41	4.62	8.41	2.05	4.99	2.00	2.91
\$75,000 under \$100,000.....	1.74	1.74	1.84	1.99	1.83	6.24	5.71	8.09	2.65	7.43	2.86	3.97
\$100,000 under \$200,000.....	1.48	1.30	1.64	1.66	1.53	3.54	3.32	4.80	1.88	4.04	2.43	3.38
\$200,000 under \$500,000.....	1.43	1.21	1.65	1.77	1.44	3.09	2.31	3.36	1.59	3.83	2.28	3.30
\$500,000 under \$1,000,000.....	1.26	1.36	1.28	1.63	1.27	2.83	2.09	2.91	1.43	3.78	2.21	3.63
\$1,000,000 or more.....	0.59	0.42	0.63	0.76	0.59	0.75	0.84	1.18	0.63	1.21	0.87	1.10
Nontaxable returns, total.....	0.85	1.42	1.02	1.25	1.62	2.95	6.79	10.28	2.74	5.36	4.70	5.47

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 distributions reported on Form 1040		Sales of capital assets reported on Schedule D			
	Number of returns	Amount	Net income		Net loss		Number of returns	Amount	Net gain in AGI		Net loss in AGI	
			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)
All returns, total.....	5.99	7.74	0.59	1.10	1.85	2.28	2.46	6.38	1.26	1.12	1.71	1.84
No adjusted gross income.....	43.90	41.23	7.28	7.37	4.06	4.46	22.95	32.72	6.79	2.59	5.77	6.01
\$1 under \$5,000.....	44.67	66.69	3.82	5.11	9.51	15.19	8.92	12.98	6.51	13.73	7.72	8.35
\$5,000 under \$10,000.....	18.14	19.99	3.25	4.08	8.66	11.90	10.66	18.07	6.25	9.42	7.02	7.37
\$10,000 under \$15,000.....	15.42	17.08	3.34	4.24	8.13	10.55	10.88	16.88	5.61	7.34	7.50	8.04
\$15,000 under \$20,000.....	15.95	18.65	3.78	5.18	8.55	10.75	11.10	27.64	5.72	7.49	7.66	8.32
\$20,000 under \$25,000.....	18.92	21.07	4.26	6.42	8.78	11.59	10.26	22.20	5.90	8.13	8.28	9.37
\$25,000 under \$30,000.....	19.57	21.81	4.39	6.41	8.77	11.42	10.88	34.39	6.62	8.88	7.86	8.63
\$30,000 under \$40,000.....	16.06	18.55	3.13	4.73	6.64	9.25	7.57	19.65	4.65	6.47	6.06	6.96
\$40,000 under \$50,000.....	20.58	22.48	3.68	5.27	6.84	9.26	8.14	19.54	4.80	6.68	6.77	7.82
\$50,000 under \$75,000.....	20.27	22.66	2.73	4.03	5.31	7.48	5.48	17.49	3.35	4.46	4.61	5.22
\$75,000 under \$100,000.....	36.13	37.53	3.99	4.59	8.24	10.47	7.10	20.35	4.26	5.83	5.85	6.65
\$100,000 under \$200,000.....	25.79	36.23	2.65	2.99	5.95	7.89	7.25	14.69	2.61	3.61	3.73	4.14
\$200,000 under \$500,000.....	34.09	48.40	2.83	3.05	6.31	7.62	8.50	17.77	2.11	3.39	3.17	3.34
\$500,000 under \$1,000,000.....	46.84	59.20	3.01	4.60	5.90	8.50	9.15	46.32	2.00	6.19	2.71	2.88
\$1,000,000 or more.....	22.98	19.60	1.64	2.37	3.70	3.68	7.65	33.47	0.86	1.15	1.48	1.53
Taxable returns, total.....	6.54	8.25	0.88	1.23	2.22	2.89	2.56	6.66	1.33	1.17	1.92	2.11
No adjusted gross income.....	95.81	94.30	24.61	9.54	36.82	20.61	41.19	43.89	19.91	3.05	24.91	22.09
\$1 under \$5,000.....	99.00	99.00	20.24	30.48	53.73	53.95	10.06	14.23	8.89	22.79	19.01	22.57
\$5,000 under \$10,000.....	23.48	27.43	6.98	8.93	17.45	19.50	13.66	23.44	9.26	11.06	12.54	13.74
\$10,000 under \$15,000.....	18.25	19.99	5.15	6.57	11.45	15.83	12.42	18.74	6.89	8.83	9.66	10.81
\$15,000 under \$20,000.....	17.98	21.27	5.01	7.19	10.69	13.90	12.15	28.85	6.40	8.42	8.62	9.65
\$20,000 under \$25,000.....	19.59	21.54	4.63	7.11	9.45	12.66	10.63	23.15	6.21	8.71	8.73	9.91
\$25,000 under \$30,000.....	19.57	21.81	4.52	6.70	8.92	11.72	10.92	34.43	6.80	9.21	8.09	9.02
\$30,000 under \$40,000.....	16.06	18.55	3.17	4.82	6.71	9.50	7.59	19.96	4.69	6.64	6.17	7.11
\$40,000 under \$50,000.....	20.58	22.48	3.68	5.30	6.86	9.41	8.15	19.57	4.83	6.79	6.83	7.71
\$50,000 under \$75,000.....	20.27	22.66	2.73	4.05	5.32	7.54	5.48	17.49	3.36	4.51	4.63	5.25
\$75,000 under \$100,000.....	36.13	37.53	3.99	4.60	8.24	10.51	7.12	20.74	4.27	5.89	5.86	6.67
\$100,000 under \$200,000.....	25.79	36.23	2.65	2.99	5.96	8.05	7.25	14.69	2.61	3.64	3.74	4.14
\$200,000 under \$500,000.....	34.11	48.42	2.84	3.06	6.32	7.73	8.50	17.77	2.11	3.41	3.17	3.35
\$500,000 under \$1,000,000.....	46.84	59.20	3.02	4.61	5.93	8.75	9.15	46.32	2.00	6.23	2.71	2.88
\$1,000,000 or more.....	22.98	19.60	1.65	2.37	3.71	3.69	7.65	33.47	0.86	1.16	1.48	1.53
Nontaxable returns, total.....	15.08	18.31	1.73	2.59	3.43	3.79	9.21	15.97	4.04	3.15	3.79	3.85

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 other forms		Short-term loss from other forms		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.....	2.00	2.11	1.80	1.74	4.07	3.00	8.64	9.88	12.16	11.32	1.11	1.01
No adjusted gross income.....	10.31	7.54	7.49	4.32	10.71	5.82	46.30	23.24	39.04	37.09	5.51	2.22
\$1 under \$5,000.....	10.53	25.40	9.54	13.98	20.20	18.21	48.59	70.31	99.72	98.95	5.74	11.86
\$5,000 under \$10,000.....	11.06	21.13	9.21	12.72	18.06	17.46	61.65	65.07	69.13	70.29	5.55	8.16
\$10,000 under \$15,000.....	10.90	22.80	9.60	13.23	19.10	20.01	31.72	50.89	79.91	64.98	5.16	6.98
\$15,000 under \$20,000.....	10.94	18.00	9.12	12.44	18.90	18.33	37.73	53.25	54.90	53.82	5.22	7.13
\$20,000 under \$25,000.....	10.32	15.53	9.71	13.64	20.96	18.40	36.01	40.45	64.81	73.58	5.39	8.05
\$25,000 under \$30,000.....	11.84	17.53	9.02	12.98	18.61	19.17	39.11	45.28	64.84	63.67	5.88	8.18
\$30,000 under \$40,000.....	7.89	12.62	7.28	11.80	18.34	20.20	25.85	37.11	49.12	65.67	4.28	6.08
\$40,000 under \$50,000.....	8.08	15.33	7.73	9.65	19.86	14.53	27.11	49.89	70.02	56.68	4.51	6.12
\$50,000 under \$75,000.....	5.27	7.68	4.98	6.40	11.42	9.73	25.53	34.26	32.88	62.16	3.05	4.10
\$75,000 under \$100,000.....	6.57	9.94	6.07	8.29	15.58	13.60	36.16	52.36	28.76	29.38	3.85	5.34
\$100,000 under \$200,000.....	3.71	6.05	3.48	4.86	9.02	8.33	19.95	31.18	18.91	29.20	2.26	3.30
\$200,000 under \$500,000.....	2.70	5.66	2.52	3.96	6.50	7.62	12.42	25.48	16.02	15.06	1.79	3.00
\$500,000 under \$1,000,000.....	2.03	5.17	1.83	3.40	5.04	7.04	9.62	21.87	10.12	17.06	1.60	5.63
\$1,000,000 or more.....	0.97	1.43	0.81	1.17	2.52	2.96	3.39	5.33	3.26	3.04	0.69	1.09
Taxable returns, total.....	2.11	2.22	1.94	1.98	4.77	3.68	9.28	10.31	13.15	12.37	1.19	1.07
No adjusted gross income.....	29.97	8.39	17.53	5.39	28.18	9.94	16.25	4.55	36.49	27.35	13.08	2.58
\$1 under \$5,000.....	15.24	24.59	17.61	36.52	64.52	72.73	99.96	99.96	99.96	99.96	8.52	22.00
\$5,000 under \$10,000.....	15.92	24.19	15.05	22.00	51.31	35.39	99.96	99.96	82.22	81.44	8.52	11.21
\$10,000 under \$15,000.....	13.26	29.91	12.50	19.80	27.92	31.06	38.92	57.12	80.22	71.55	6.41	8.80
\$15,000 under \$20,000.....	12.91	22.11	10.23	15.37	22.63	23.96	48.75	83.12	71.80	79.16	5.77	8.14
\$20,000 under \$25,000.....	10.94	17.27	10.43	15.33	23.49	20.78	38.80	44.66	69.31	89.63	5.70	8.46
\$25,000 under \$30,000.....	12.28	18.34	9.29	14.25	19.71	21.70	40.96	52.89	64.84	63.67	6.03	8.62
\$30,000 under \$40,000.....	7.96	13.08	7.43	12.68	18.92	21.51	25.87	37.38	49.91	68.60	4.34	6.32
\$40,000 under \$50,000.....	8.15	15.91	7.81	10.05	20.23	15.35	28.18	51.43	70.77	59.37	4.54	6.23
\$50,000 under \$75,000.....	5.29	7.79	5.00	6.64	11.50	10.18	25.85	34.83	33.08	63.02	3.07	4.18
\$75,000 under \$100,000.....	6.60	10.13	6.09	8.51	15.63	13.93	36.18	52.44	30.03	31.27	3.87	5.39
\$100,000 under \$200,000.....	3.71	6.11	3.48	4.93	9.05	8.48	19.96	31.20	18.93	29.53	2.26	3.33
\$200,000 under \$500,000.....	2.70	5.72	2.52	4.01	6.51	7.71	12.45	25.51	16.09	15.54	1.80	3.02
\$500,000 under \$1,000,000.....	2.03	5.21	1.84	3.46	5.06	7.28	9.67	21.92	10.15	17.62	1.60	5.68
\$1,000,000 or more.....	0.97	1.43	0.81	1.19	2.53	2.97	3.41	5.36	3.27	3.05	0.69	1.39
Nontaxable returns, total.....	6.43	6.93	5.01	4.01	7.71	5.28	23.03	20.53	31.23	27.96	3.39	2.67

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								Schedule D gain subject to 28 percent tax rate	
	Long-term capital loss		Long-term loss carryover		Long-term gain from other forms		Long-term loss from other forms		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)
All returns, total.....	1.49	1.35	2.91	2.09	2.04	2.30	12.12	14.19	1.89	1.51
No adjusted gross income.....	5.99	3.22	8.26	4.12	7.77	3.23	34.79	35.71	99.00	99.00
\$1 under \$5,000.....	7.33	9.26	15.04	13.23	14.85	26.11	77.70	69.43	99.00	99.00
\$5,000 under \$10,000.....	6.83	8.57	10.83	11.19	10.10	13.89	49.87	90.40	99.00	99.00
\$10,000 under \$15,000.....	6.96	8.63	13.13	11.89	8.91	11.26	43.48	60.50	99.00	99.00
\$15,000 under \$20,000.....	7.08	8.62	13.12	12.31	8.83	11.61	53.07	55.22	99.00	99.00
\$20,000 under \$25,000.....	7.51	9.74	14.93	13.55	8.85	13.38	76.53	72.02	99.00	99.00
\$25,000 under \$30,000.....	7.49	9.10	13.20	12.23	9.43	12.56	50.63	59.88	99.00	99.00
\$30,000 under \$40,000.....	5.67	7.40	10.85	10.70	7.20	9.57	61.04	39.69	99.00	99.00
\$40,000 under \$50,000.....	6.20	7.74	11.95	11.13	7.91	10.27	65.00	56.22	99.00	99.00
\$50,000 under \$75,000.....	4.11	4.86	8.25	7.08	5.67	6.86	35.33	32.61	13.39	16.29
\$75,000 under \$100,000.....	5.09	6.55	10.73	10.16	7.16	9.23	29.61	29.66	12.02	15.60
\$100,000 under \$200,000.....	3.01	3.94	6.13	6.07	4.10	6.21	24.65	28.52	2.63	4.42
\$200,000 under \$500,000.....	2.28	3.36	4.80	5.76	3.18	5.46	17.40	16.19	2.13	3.67
\$500,000 under \$1,000,000.....	2.11	2.88	4.04	5.22	3.31	14.32	10.53	17.71	2.04	7.13
\$1,000,000 or more.....	0.87	1.12	2.07	2.63	1.28	3.69	3.48	3.14	0.89	1.27
Taxable returns, total.....	1.63	1.63	3.36	2.66	2.20	2.51	13.32	8.01	1.89	1.51
No adjusted gross income.....	18.60	5.30	30.61	7.45	17.72	3.88	40.22	29.58	99.00	99.00
\$1 under \$5,000.....	14.09	24.12	65.44	80.42	42.80	85.73	99.96	99.96	99.00	99.00
\$5,000 under \$10,000.....	11.65	16.42	22.68	24.45	18.49	24.87	63.71	85.12	99.00	99.00
\$10,000 under \$15,000.....	8.59	12.29	18.40	18.96	12.39	15.36	80.21	92.19	99.00	99.00
\$15,000 under \$20,000.....	8.01	10.91	15.68	15.88	9.96	13.47	58.84	62.07	99.00	99.00
\$20,000 under \$25,000.....	8.01	10.62	16.06	14.95	9.55	14.36	69.31	89.62	99.00	99.00
\$25,000 under \$30,000.....	7.77	9.83	13.84	13.28	9.73	13.68	50.63	59.97	99.00	99.00
\$30,000 under \$40,000.....	5.74	7.84	11.22	11.62	7.34	9.94	62.34	51.61	99.00	99.00
\$40,000 under \$50,000.....	6.23	7.99	12.10	11.70	7.96	10.51	65.55	58.65	99.00	99.00
\$50,000 under \$75,000.....	4.14	5.00	8.29	7.30	5.70	6.98	35.63	33.82	13.39	16.29
\$75,000 under \$100,000.....	5.10	6.68	10.74	10.34	7.20	9.32	31.11	31.58	12.02	15.60
\$100,000 under \$200,000.....	3.01	4.00	6.15	6.15	4.11	6.27	24.68	29.44	2.63	4.42
\$200,000 under \$500,000.....	2.28	3.41	4.81	5.87	3.19	5.50	17.48	16.63	2.13	3.67
\$500,000 under \$1,000,000.....	2.11	2.94	4.05	5.47	3.32	14.40	10.57	18.34	2.04	7.14
\$1,000,000 or more.....	0.87	1.13	2.07	2.66	1.28	3.70	3.48	3.14	0.89	1.27
Nontaxable returns, total.....	3.86	2.84	5.94	3.66	5.51	3.68	28.83	46.51	5.02	2.68

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	Sales of property other than capital assets				Total taxable IRA distributions		Pensions and annuities			
	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
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total.....	3.42	4.12	3.49	3.98	2.06	3.29	0.95	1.65	0.99	1.44
No adjusted gross income.....	10.02	8.60	8.69	6.31	13.90	15.63	9.88	10.97	8.93	10.25
\$1 under \$5,000.....	23.73	33.46	22.24	32.67	14.71	20.43	6.29	16.54	6.50	7.89
\$5,000 under \$10,000.....	18.02	28.06	15.96	26.00	7.74	10.50	3.49	5.05	3.53	4.38
\$10,000 under \$15,000.....	13.07	17.56	16.79	28.73	6.58	9.57	3.10	4.25	3.13	3.92
\$15,000 under \$20,000.....	14.72	20.11	15.45	34.07	6.49	9.35	3.32	4.32	3.36	4.20
\$20,000 under \$25,000.....	15.22	23.81	15.94	25.14	7.44	11.13	3.69	5.06	3.75	4.90
\$25,000 under \$30,000.....	15.34	20.09	17.17	29.81	8.12	11.43	4.12	5.55	4.17	5.83
\$30,000 under \$40,000.....	13.15	21.68	16.19	22.55	6.14	10.49	3.09	4.57	3.18	4.50
\$40,000 under \$50,000.....	13.29	18.45	15.29	23.20	6.85	10.62	3.47	6.51	3.57	5.30
\$50,000 under \$75,000.....	9.13	12.71	11.14	15.77	5.32	8.90	2.62	5.02	2.73	4.03
\$75,000 under \$100,000.....	14.20	18.05	12.84	17.92	7.51	12.89	3.96	5.88	4.19	5.90
\$100,000 under \$200,000.....	6.66	11.73	7.34	11.53	6.13	10.53	3.23	5.27	3.53	4.93
\$200,000 under \$500,000.....	5.72	12.05	4.71	8.92	6.05	11.81	3.33	6.03	3.68	6.53
\$500,000 under \$1,000,000.....	4.98	14.16	5.41	7.14	11.87	15.02	4.28	8.13	5.03	8.60
\$1,000,000 or more.....	2.20	4.31	1.62	2.67	3.64	9.74	1.67	3.59	1.87	5.27
Taxable returns, total.....	3.84	4.67	4.07	4.74	2.22	3.51	1.05	1.74	1.09	1.53
No adjusted gross income.....	27.42	8.39	24.63	8.66	44.84	36.81	41.46	29.39	45.43	28.75
\$1 under \$5,000.....	62.89	70.65	99.96	100.00	77.55	74.10	31.90	51.85	34.84	38.58
\$5,000 under \$10,000.....	35.65	41.43	31.31	46.07	12.66	16.46	5.77	7.85	5.79	7.07
\$10,000 under \$15,000.....	21.04	27.57	33.02	41.92	8.31	12.37	3.71	5.07	3.75	4.64
\$15,000 under \$20,000.....	18.16	25.42	19.25	39.47	6.81	9.83	3.54	4.53	3.58	4.43
\$20,000 under \$25,000.....	18.21	27.81	17.70	31.21	7.61	11.45	3.77	5.14	3.83	4.96
\$25,000 under \$30,000.....	16.12	20.79	18.37	29.75	8.19	11.69	4.15	5.60	4.21	5.87
\$30,000 under \$40,000.....	13.25	22.19	16.75	25.99	6.18	10.58	3.10	4.59	3.19	4.51
\$40,000 under \$50,000.....	13.34	18.62	16.17	26.73	6.90	10.72	3.48	6.54	3.58	5.32
\$50,000 under \$75,000.....	9.18	12.96	11.17	16.41	5.32	8.91	2.62	5.03	2.74	4.03
\$75,000 under \$100,000.....	14.36	18.44	12.88	18.39	7.51	12.90	3.96	5.89	4.20	5.91
\$100,000 under \$200,000.....	6.66	11.77	7.35	11.74	6.13	10.53	3.23	5.27	3.53	4.93
\$200,000 under \$500,000.....	5.73	12.13	4.72	9.07	6.05	11.83	3.34	6.03	3.69	6.54
\$500,000 under \$1,000,000.....	4.99	14.22	5.41	7.23	11.88	15.04	4.28	8.14	5.04	8.62
\$1,000,000 or more.....	2.20	4.33	1.63	2.70	3.64	9.75	1.67	3.59	1.87	5.28
Nontaxable returns, total.....	7.75	7.84	6.73	6.10	5.73	7.86	2.73	4.34	2.79	3.72

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
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns, total.....	1.61	1.73	1.62	1.64	3.66	4.92	15.75	23.18	5.41	6.92	11.30	14.25
No adjusted gross income.....	8.21	5.66	6.34	3.61	13.64	16.31	38.16	56.31	25.78	23.05	35.02	39.06
\$1 under \$5,000.....	9.44	13.37	8.96	11.16	20.24	28.78	99.89	99.89	26.53	30.97	37.76	44.39
\$5,000 under \$10,000.....	5.85	7.80	7.98	10.59	17.04	21.67	72.08	92.75	18.19	21.32	39.09	43.96
\$10,000 under \$15,000.....	5.66	7.33	6.74	8.49	13.78	22.40	49.99	98.40	16.97	18.65	34.35	41.74
\$15,000 under \$20,000.....	6.47	8.83	7.45	8.66	14.19	25.68	50.08	95.17	15.99	19.08	72.70	79.73
\$20,000 under \$25,000.....	6.90	9.18	6.99	8.15	16.35	28.79	79.65	76.17	20.17	24.95	31.60	50.23
\$25,000 under \$30,000.....	7.16	9.76	7.07	7.83	17.40	33.58	44.09	81.50	20.65	24.67	56.35	80.33
\$30,000 under \$40,000.....	5.75	7.71	5.09	6.08	12.48	23.50	62.91	71.35	17.23	21.95	30.00	46.12
\$40,000 under \$50,000.....	5.83	8.51	5.62	6.71	13.84	23.93	53.76	79.54	18.72	26.66	46.02	57.24
\$50,000 under \$75,000.....	4.65	6.16	4.22	4.69	10.27	20.68	40.03	94.23	16.90	19.99	37.88	45.70
\$75,000 under \$100,000.....	6.28	7.67	5.72	6.10	12.69	24.09	38.73	58.27	25.58	35.47	57.22	49.19
\$100,000 under \$200,000.....	3.77	4.43	3.64	4.37	7.70	14.91	29.31	42.98	15.11	17.60	31.01	43.18
\$200,000 under \$500,000.....	3.09	4.45	3.60	5.13	5.44	15.20	19.74	30.77	14.07	33.29	19.58	27.11
\$500,000 under \$1,000,000.....	2.93	4.34	3.38	5.21	4.44	12.70	16.40	30.47	17.21	36.58	21.84	28.65
\$1,000,000 or more.....	1.39	1.88	1.84	3.06	2.34	4.16	7.13	12.19	7.54	26.82	11.87	27.66
Taxable returns, total.....	1.80	1.86	1.80	1.93	3.96	5.23	16.52	28.36	6.03	7.52	13.34	18.21
No adjusted gross income.....	32.04	8.48	25.24	5.83	9.61	25.12	43.02	34.94	41.72	52.91	99.00	99.00
\$1 under \$5,000.....	50.04	57.51	56.18	72.64	57.71	58.13	99.00	99.00	57.82	58.61	99.00	99.00
\$5,000 under \$10,000.....	10.93	13.84	15.55	21.01	29.72	32.72	99.96	99.96	44.52	51.37	99.96	99.96
\$10,000 under \$15,000.....	7.42	9.78	9.28	12.30	17.05	30.36	57.83	65.79	20.55	22.83	50.30	57.07
\$15,000 under \$20,000.....	7.48	10.31	9.00	10.62	15.51	27.65	50.08	95.17	16.44	19.73	72.71	79.82
\$20,000 under \$25,000.....	7.24	9.54	7.57	8.98	16.92	28.92	88.33	84.15	21.25	26.42	31.60	50.23
\$25,000 under \$30,000.....	7.31	10.03	7.40	8.17	17.97	35.96	44.09	81.50	21.10	25.23	56.35	80.33
\$30,000 under \$40,000.....	5.82	7.83	5.18	6.24	12.56	23.61	63.02	71.44	17.31	22.00	30.00	46.12
\$40,000 under \$50,000.....	5.85	8.59	5.66	6.80	13.90	24.71	53.80	79.61	18.72	26.66	46.02	57.24
\$50,000 under \$75,000.....	4.67	6.20	4.24	4.74	10.35	20.92	40.04	94.29	16.94	19.99	37.89	45.73
\$75,000 under \$100,000.....	6.30	7.70	5.73	6.13	12.70	24.12	40.20	58.37	25.59	35.47	57.57	49.23
\$100,000 under \$200,000.....	3.77	4.44	3.65	4.39	7.71	14.94	29.35	43.23	15.11	17.60	31.01	43.18
\$200,000 under \$500,000.....	3.09	4.46	3.61	5.16	5.45	15.27	19.79	31.11	14.08	33.29	19.59	27.12
\$500,000 under \$1,000,000.....	2.94	4.35	3.38	5.25	4.45	12.73	16.46	30.61	17.23	36.58	21.91	28.94
\$1,000,000 or more.....	1.40	1.88	1.84	3.10	2.34	4.16	7.14	12.26	7.54	26.82	11.87	27.66
Nontaxable returns, total.....	3.84	4.40	3.72	3.14	9.52	13.34	50.28	39.63	12.30	15.17	20.90	22.24

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
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns, total.....	1.48	1.63	1.67	1.77	1.76	1.09	2.61	1.65	5.46	5.02	16.29	7.52
No adjusted gross income.....	7.52	5.97	6.23	4.57	11.25	5.40	6.39	2.56	27.12	17.63	46.27	16.13
\$1 under \$5,000.....	8.51	11.08	8.80	10.90	12.16	18.38	16.01	18.46	28.40	34.95	2.00	
\$5,000 under \$10,000.....	5.49	7.04	8.07	10.44	11.03	15.98	13.16	20.90	21.82	25.15	98.91	58.48
\$10,000 under \$15,000.....	5.22	6.66	6.73	8.61	9.17	12.46	12.40	16.98	20.73	27.85	60.11	82.35
\$15,000 under \$20,000.....	5.76	7.90	7.42	8.43	9.23	12.38	14.73	17.65	29.59	36.76	70.89	75.89
\$20,000 under \$25,000.....	6.35	8.60	7.03	8.29	9.89	13.48	14.54	17.96	21.57	29.48	87.02	87.33
\$25,000 under \$30,000.....	6.70	8.99	7.07	9.31	10.01	13.24	13.21	17.65	25.79	39.97	64.20	55.13
\$30,000 under \$40,000.....	5.21	7.13	5.14	6.06	6.85	9.04	10.11	13.69	22.53	29.68	87.91	76.80
\$40,000 under \$50,000.....	5.54	7.86	5.65	6.73	7.40	9.83	10.42	13.37	19.34	33.39	57.88	69.90
\$50,000 under \$75,000.....	4.29	5.81	4.22	4.65	5.35	6.62	7.09	9.00	15.40	24.75	53.70	59.49
\$75,000 under \$100,000.....	5.77	7.40	5.74	6.19	6.10	7.66	8.91	9.96	20.48	32.67	53.05	45.41
\$100,000 under \$200,000.....	3.47	4.28	4.04	4.74	3.19	3.67	5.17	6.29	10.45	16.13	22.74	35.26
\$200,000 under \$500,000.....	2.85	4.52	4.53	6.30	2.21	2.91	3.87	4.07	8.21	15.58	17.46	34.94
\$500,000 under \$1,000,000.....	2.63	4.26	4.05	7.04	2.10	2.62	3.18	3.65	12.31	14.22	15.09	27.19
\$1,000,000 or more.....	1.31	1.79	2.13	2.88	0.90	0.69	1.57	1.02	2.76	3.39	5.41	3.83
Taxable returns, total.....	1.65	1.75	1.87	2.05	1.85	1.10	2.99	2.15	5.77	5.18	17.81	7.69
No adjusted gross income.....	30.14	8.25	24.29	6.63	21.05	6.30	23.96	4.14	48.26	23.33	23.63	8.12
\$1 under \$5,000.....	33.33	40.43	67.89	56.21	23.94	30.26	56.23	90.72	36.62	43.08	99.00	99.00
\$5,000 under \$10,000.....	10.38	12.69	15.83	21.55	19.57	23.00	24.40	53.56	26.59	28.76	99.96	99.95
\$10,000 under \$15,000.....	6.74	8.70	9.26	12.43	12.50	16.55	19.04	26.04	23.63	30.37	99.81	99.81
\$15,000 under \$20,000.....	6.52	8.90	8.96	10.51	11.16	15.44	19.80	30.59	37.90	53.86	70.92	76.07
\$20,000 under \$25,000.....	6.63	8.90	7.61	9.20	10.94	15.63	15.78	21.21	22.66	30.44	99.00	99.00
\$25,000 under \$30,000.....	6.84	9.25	7.39	8.98	10.29	13.55	14.22	19.47	26.11	41.13	65.94	76.43
\$30,000 under \$40,000.....	5.27	7.24	5.22	6.23	6.95	9.20	10.39	14.90	23.05	29.70	99.54	96.86
\$40,000 under \$50,000.....	5.55	7.95	5.69	6.82	7.48	9.99	10.63	14.67	20.08	35.42	60.76	71.05
\$50,000 under \$75,000.....	4.30	5.85	4.24	4.69	5.38	6.66	7.17	9.46	15.44	24.78	53.74	59.51
\$75,000 under \$100,000.....	5.79	7.42	5.75	6.22	6.13	7.70	8.99	10.33	20.83	33.17	53.11	48.36
\$100,000 under \$200,000.....	3.47	4.29	4.04	4.77	3.19	3.67	5.18	6.49	10.52	16.48	23.16	35.53
\$200,000 under \$500,000.....	2.86	4.53	4.54	6.36	2.21	2.91	3.88	4.22	8.22	15.63	17.51	36.32
\$500,000 under \$1,000,000.....	2.63	4.27	4.06	7.10	2.11	2.62	3.19	3.87	12.33	14.26	15.23	30.85
\$1,000,000 or more.....	1.32	1.80	2.14	2.93	0.90	0.69	1.58	1.05	2.76	3.39	5.43	3.84
Nontaxable returns, total.....	3.58	4.18	3.70	3.63	5.82	6.99	5.17	2.59	16.87	14.54	32.62	17.20

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		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		
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
All returns, total.....	3.65	4.87	2.29	2.99	1.71	2.30	1.33	1.48	1.64	1.93	5.55	5.19
No adjusted gross income.....	16.65	18.25	5.27	5.35	18.11	21.91	13.50	13.80	60.80	26.19	11.75	13.61
\$1 under \$5,000.....	25.44	33.57	15.45	18.19	8.72	10.20	6.06	6.92	44.80	57.63	12.32	13.90
\$5,000 under \$10,000.....	13.84	19.42	11.88	14.63	5.32	7.04	4.75	5.15	34.66	49.72	30.73	32.68
\$10,000 under \$15,000.....	13.20	19.98	9.21	13.81	4.84	6.30	4.53	5.06	25.22	33.54	23.70	26.99
\$15,000 under \$20,000.....	14.28	20.05	11.49	13.44	5.27	7.30	4.93	5.43	15.33	28.14	27.06	26.58
\$20,000 under \$25,000.....	16.17	26.61	12.07	14.66	5.78	7.77	5.27	5.88	7.16	13.69	30.78	32.46
\$25,000 under \$30,000.....	14.67	17.62	13.09	18.94	6.21	8.06	5.14	5.92	5.52	7.13	32.32	30.74
\$30,000 under \$40,000.....	11.87	17.53	9.31	14.47	4.96	6.54	3.87	4.49	3.89	4.89	30.01	29.28
\$40,000 under \$50,000.....	13.99	16.71	10.18	12.14	5.73	7.16	4.57	5.23	4.57	5.26	35.60	27.57
\$50,000 under \$75,000.....	11.45	15.18	9.23	10.99	5.10	6.60	3.55	4.02	3.55	3.96	27.99	18.26
\$75,000 under \$100,000.....	21.74	18.30	15.89	18.44	9.85	12.67	5.27	5.96	5.27	5.97	21.33	20.91
\$100,000 under \$200,000.....	14.50	12.67	10.00	10.28	10.77	12.55	4.01	4.36	4.01	4.37	15.67	14.53
\$200,000 under \$500,000.....	12.85	15.21	8.35	9.12	18.68	23.27	3.90	4.37	3.90	4.37	15.37	14.14
\$500,000 under \$1,000,000.....	13.28	14.59	7.04	7.42	21.77	25.06	5.65	5.41	5.65	5.42	16.41	17.96
\$1,000,000 or more.....	6.75	6.22	3.35	3.58	15.52	17.40	1.97	2.23	1.97	2.23	10.27	9.84
Taxable returns, total.....	4.36	5.38	3.00	3.93	2.02	2.66	1.46	1.62	1.65	1.94	9.92	7.32
No adjusted gross income.....	70.25	68.65	40.88	15.79	76.29	75.07	45.58	37.72	59.07	41.70	99.00	99.00
\$1 under \$5,000.....	99.95	99.95	52.39	89.16	36.20	40.69	26.33	31.32	99.00	99.00	99.85	99.85
\$5,000 under \$10,000.....	27.94	38.30	29.09	31.02	9.67	12.91	7.66	8.18	50.07	53.32	49.57	58.14
\$10,000 under \$15,000.....	20.49	31.26	14.34	18.05	6.91	8.93	5.52	6.13	26.90	34.65	57.45	57.64
\$15,000 under \$20,000.....	17.22	23.55	14.63	18.02	6.66	8.92	5.23	5.71	16.88	31.81	31.69	31.18
\$20,000 under \$25,000.....	17.55	29.12	12.62	15.76	6.25	8.40	5.39	6.03	7.33	14.18	40.01	41.84
\$25,000 under \$30,000.....	15.08	18.22	13.41	19.13	6.28	8.20	5.21	6.01	5.61	7.22	35.61	33.89
\$30,000 under \$40,000.....	11.91	17.65	9.36	14.64	4.99	6.59	3.90	4.53	3.92	4.93	35.61	34.37
\$40,000 under \$50,000.....	14.03	16.79	10.21	12.31	5.74	7.19	4.59	5.26	4.59	5.28	36.28	28.37
\$50,000 under \$75,000.....	11.47	15.25	9.30	11.17	5.10	6.60	3.57	4.04	3.57	3.98	27.99	18.28
\$75,000 under \$100,000.....	21.76	18.42	15.90	18.57	9.85	12.67	5.29	5.99	5.29	5.99	22.39	21.88
\$100,000 under \$200,000.....	14.50	12.67	10.02	10.36	10.76	12.63	4.01	4.36	4.01	4.37	15.86	14.69
\$200,000 under \$500,000.....	12.86	15.22	8.37	9.18	18.69	23.28	3.91	4.38	3.91	4.38	15.43	14.19
\$500,000 under \$1,000,000.....	13.29	14.60	7.06	7.47	21.83	25.16	5.66	5.42	5.66	5.43	16.45	18.01
\$1,000,000 or more.....	6.77	6.22	3.36	3.60	15.52	17.40	1.98	2.23	1.98	2.23	10.29	9.84
Nontaxable returns, total.....	8.48	12.97	4.73	4.92	3.51	4.66	3.42	3.88	12.89	17.65	6.86	8.03

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--Continue

(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				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
	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
All returns, total.....	1.82	2.56	9.53	8.54	4.28	1.37	0.77	1.22	2.34	2.43	3.05	3.19
No adjusted gross income.....	10.99	9.52	24.87	14.43	4.39	1.39	5.90	8.48	20.31	22.20	24.09	27.57
\$1 under \$5,000.....	6.41	7.75	48.99	58.81	21.54	27.30	4.03	8.88	16.20	17.63	47.81	42.52
\$5,000 under \$10,000.....	6.87	9.80	44.51	49.72	18.47	23.65	3.25	6.43	12.73	12.96	43.51	48.99
\$10,000 under \$15,000.....	7.32	12.30	42.16	45.77	23.79	30.60	3.25	5.44	10.68	11.36	19.71	20.82
\$15,000 under \$20,000.....	7.78	11.15	40.14	61.36	25.23	22.95	3.53	6.04	8.81	9.34	13.88	14.00
\$20,000 under \$25,000.....	7.59	11.46	44.48	56.53	29.68	35.67	3.66	5.83	7.69	8.05	11.65	12.18
\$25,000 under \$30,000.....	8.40	12.95	32.20	54.34	49.64	50.01	3.87	5.73	7.38	7.66	11.87	12.41
\$30,000 under \$40,000.....	5.99	9.38	37.70	49.93	32.19	33.49	2.79	4.51	5.50	5.99	7.47	8.08
\$40,000 under \$50,000.....	6.57	10.20	30.99	47.04	43.64	32.93	3.25	4.82	6.72	7.25	8.00	8.44
\$50,000 under \$75,000.....	4.88	8.73	32.21	35.74	31.70	26.15	2.51	3.85	6.71	6.87	8.02	8.77
\$75,000 under \$100,000.....	6.55	11.52	33.96	35.45	26.82	33.40	3.54	4.94	8.66	8.81	9.59	10.36
\$100,000 under \$200,000.....	4.40	7.61	19.97	21.86	20.01	17.63	2.21	3.00	5.38	5.46	5.87	6.16
\$200,000 under \$500,000.....	3.57	8.71	11.69	17.58	17.83	13.78	2.09	2.87	5.51	5.59	6.18	6.93
\$500,000 under \$1,000,000.....	3.78	8.60	13.12	22.73	14.40	11.13	2.16	3.88	5.18	5.26	5.90	6.44
\$1,000,000 or more.....	1.29	3.18	5.84	6.18	6.66	2.70	0.88	2.17	2.98	3.02	3.60	4.04
Taxable returns, total.....	2.00	2.76	10.64	10.71	11.89	2.55	0.95	1.30	2.43	2.52	3.14	3.29
No adjusted gross income.....	38.33	9.50	25.80	3.49	16.85	2.24	21.82	20.79	21.15	21.39	27.50	21.76
\$1 under \$5,000.....	9.27	9.64	99.85	99.85	78.74	89.03	16.46	27.37	29.07	31.54	99.00	99.00
\$5,000 under \$10,000.....	11.53	14.92	63.11	70.46	41.81	36.68	6.59	10.58	16.13	16.65	82.26	82.26
\$10,000 under \$15,000.....	9.82	13.53	48.45	48.00	40.16	28.37	4.89	8.18	12.06	12.86	30.79	32.45
\$15,000 under \$20,000.....	8.96	11.72	51.93	67.09	36.37	30.86	4.56	7.20	9.66	10.12	16.21	16.63
\$20,000 under \$25,000.....	8.10	12.34	48.16	57.45	33.95	39.76	4.18	6.32	7.94	8.26	12.51	12.92
\$25,000 under \$30,000.....	8.55	13.29	32.21	54.61	64.86	50.18	3.94	5.90	7.46	7.76	12.08	12.60
\$30,000 under \$40,000.....	6.03	9.44	37.86	50.25	35.57	38.67	2.81	4.53	5.51	6.01	7.50	8.11
\$40,000 under \$50,000.....	6.61	10.09	31.06	47.82	45.02	35.43	3.26	4.84	6.73	7.26	8.02	8.45
\$50,000 under \$75,000.....	4.89	8.71	32.32	37.03	32.08	27.30	2.51	3.87	6.72	6.88	8.03	8.77
\$75,000 under \$100,000.....	6.57	11.53	33.97	35.71	28.44	36.26	3.55	4.95	8.66	8.81	9.59	10.36
\$100,000 under \$200,000.....	4.39	7.65	19.98	21.86	20.57	18.73	2.20	3.00	5.38	5.46	5.87	6.16
\$200,000 under \$500,000.....	3.57	8.77	11.71	17.73	18.45	14.51	2.09	2.87	5.51	5.59	6.18	6.94
\$500,000 under \$1,000,000.....	3.79	8.64	13.18	23.16	14.73	11.41	2.17	3.89	5.18	5.26	5.90	6.44
\$1,000,000 or more.....	1.29	3.22	5.85	6.25	6.84	2.75	0.88	2.18	2.98	3.02	3.60	4.04
Nontaxable returns, total.....	4.54	6.57	21.23	14.07	4.51	1.58	1.78	3.81	9.13	9.61	12.00	12.76

Footnotes at end of table.

Table 1.4CV--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--continued													
	Moving expense adjustment		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	Number of returns	Amount
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)
All returns, total.....	5.57	7.95	0.71	1.09	2.85	2.32	6.23	10.78	5.47	4.86	2.53	2.75	12.66	15.11
No adjusted gross income.....	38.13	57.58	6.25	7.19	62.77	32.22	34.70	43.33	32.30	18.70	16.42	16.93	88.64	64.70
\$1 under \$5,000.....	37.99	52.03	4.09	5.55	58.19	85.08	26.67	34.89	35.33	43.81	18.33	23.28	99.29	81.03
\$5,000 under \$10,000.....	35.50	47.66	3.29	4.00	46.49	50.48	20.50	30.52	31.08	33.25	14.50	17.61	40.83	71.16
\$10,000 under \$15,000.....	25.92	33.10	3.31	4.06	30.34	33.02	17.65	30.11	26.98	32.13	10.06	12.11	70.67	96.90
\$15,000 under \$20,000.....	27.55	29.53	3.73	5.10	25.87	28.42	20.47	34.76	26.54	31.71	11.25	12.79	42.64	54.67
\$20,000 under \$25,000.....	20.29	26.85	4.13	6.01	29.53	33.25	26.16	35.03	26.27	25.92	13.48	15.51	52.51	81.46
\$25,000 under \$30,000.....	22.72	29.02	4.30	5.87	22.41	26.28	20.10	35.46	24.79	29.85	12.25	12.57	78.41	79.12
\$30,000 under \$40,000.....	15.17	27.25	3.10	4.36	14.36	16.79	20.98	36.41	16.75	18.53	8.57	9.75	32.65	58.24
\$40,000 under \$50,000.....	18.05	24.38	3.62	4.92	13.93	16.27	21.88	42.70	19.94	23.17	9.75	11.36	38.05	42.60
\$50,000 under \$75,000.....	11.58	16.73	2.76	3.78	7.71	9.26	16.74	30.13	12.43	13.43	7.42	9.00	29.26	30.85
\$75,000 under \$100,000.....	16.23	27.19	3.88	4.28	7.47	7.89	23.94	56.54	17.78	19.99	9.26	10.47	37.19	45.03
\$100,000 under \$200,000.....	13.54	20.40	2.38	2.70	4.08	4.30	18.37	32.35	9.69	10.95	4.20	5.56	34.40	36.38
\$200,000 under \$500,000.....	16.30	17.88	2.34	2.69	3.53	3.72	17.22	47.06	8.51	8.68	3.60	6.05	22.25	30.08
\$500,000 under \$1,000,000.....	19.63	32.28	2.65	3.57	4.11	4.92	16.48	21.61	7.08	9.00	3.57	4.19	31.09	38.66
\$1,000,000 or more.....	12.12	17.22	1.07	1.79	2.58	3.72	8.46	17.00	3.29	4.30	1.70	1.98	13.55	16.66
Taxable returns, total.....	5.82	8.38	0.94	1.23	2.88	2.34	6.95	11.99	5.73	5.04	2.71	2.95	13.80	15.90
No adjusted gross income.....	61.59	28.12	24.57	26.57	35.31	58.85	26.81	31.99	20.68	19.34	39.23	21.43	82.26	82.31
\$1 under \$5,000.....	99.00	99.00	20.92	27.94	99.96	99.93	47.61	61.62	99.00	99.00	98.81	98.81	99.00	99.00
\$5,000 under \$10,000.....	58.23	76.66	6.79	8.33	99.68	99.67	35.35	47.14	64.47	59.85	26.00	28.92	70.81	99.19
\$10,000 under \$15,000.....	30.90	43.32	5.17	6.39	34.52	42.50	19.71	33.89	30.94	39.36	14.39	18.91	99.00	99.00
\$15,000 under \$20,000.....	31.36	33.44	5.00	6.80	30.36	42.98	23.32	38.94	27.61	33.64	14.18	16.23	56.50	67.01
\$20,000 under \$25,000.....	21.18	28.02	4.51	6.69	32.89	37.55	27.34	35.27	28.54	27.23	14.83	17.48	58.16	82.27
\$25,000 under \$30,000.....	23.49	31.81	4.42	6.11	22.97	26.79	20.75	36.02	24.99	30.38	12.91	13.45	78.41	79.12
\$30,000 under \$40,000.....	15.18	27.39	3.13	4.39	14.51	17.06	21.65	36.63	16.95	18.70	8.78	10.05	33.20	58.48
\$40,000 under \$50,000.....	18.24	24.98	3.63	4.94	13.98	16.36	21.88	42.71	19.95	23.22	9.85	11.51	38.05	42.60
\$50,000 under \$75,000.....	11.58	16.73	2.76	3.80	7.75	9.31	16.75	30.14	12.44	13.53	7.45	9.08	29.43	30.86
\$75,000 under \$100,000.....	16.23	27.19	3.89	4.29	7.50	7.93	23.94	56.60	17.78	20.00	9.27	10.49	37.20	47.61
\$100,000 under \$200,000.....	13.54	20.40	2.37	2.70	4.08	4.30	18.37	32.36	9.69	10.95	4.20	5.56	34.42	36.38
\$200,000 under \$500,000.....	16.30	17.88	2.35	2.69	3.53	3.72	17.27	47.23	8.53	8.70	3.60	6.05	22.27	30.10
\$500,000 under \$1,000,000.....	19.64	32.30	2.65	3.57	4.12	4.92	16.49	21.61	7.10	9.03	3.58	4.19	31.09	38.66
\$1,000,000 or more.....	12.12	17.22	1.07	1.79	2.58	3.72	8.47	17.02	3.29	4.31	1.70	1.98	13.55	16.66
Nontaxable returns, total.....	18.87	22.09	1.80	2.66	20.88	22.70	14.07	21.64	18.06	18.17	7.22	7.95	31.77	46.97

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
	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)
All returns, total.....	0.25	0.32	1.40	1.47	0.58	0.56	0.29	0.29	0.25	0.22	0.25	0.25
No adjusted gross income.....	99.00	99.00	99.00	99.00	99.00	99.00	2.94	2.94	99.00	99.00	81.49	54.41
\$1 under \$5,000.....	1.44	1.60	5.15	5.25	9.26	10.29	2.30	2.30	3.13	4.47	3.16	5.13
\$5,000 under \$10,000.....	1.47	1.47	3.37	3.44	6.16	7.25	1.69	1.69	2.22	2.70	2.22	2.91
\$10,000 under \$15,000.....	1.51	1.50	3.25	3.39	4.91	6.10	1.61	1.61	1.74	2.11	1.74	2.14
\$15,000 under \$20,000.....	1.74	1.72	3.98	4.17	4.21	4.77	1.78	1.78	1.68	1.98	1.68	2.05
\$20,000 under \$25,000.....	1.97	1.95	4.88	5.13	4.00	4.30	1.94	1.94	1.78	1.99	1.78	2.00
\$25,000 under \$30,000.....	2.29	2.26	6.34	6.68	3.58	3.76	2.14	2.14	1.93	2.11	1.93	2.11
\$30,000 under \$40,000.....	1.63	1.67	5.42	5.74	2.35	2.64	1.48	1.48	1.19	1.26	1.19	1.31
\$40,000 under \$50,000.....	2.36	2.40	6.64	7.05	2.22	2.40	1.75	1.75	1.48	1.53	1.48	1.59
\$50,000 under \$75,000.....	2.51	2.54	6.00	6.31	1.37	1.50	1.28	1.28	1.10	1.09	1.10	1.12
\$75,000 under \$100,000.....	5.49	5.54	10.06	10.62	1.92	2.19	1.96	1.96	1.74	1.77	1.74	1.80
\$100,000 under \$200,000.....	6.50	6.63	10.62	10.96	1.55	1.63	1.71	1.75	1.48	1.30	1.48	1.27
\$200,000 under \$500,000.....	6.31	6.46	12.19	12.73	1.49	1.63	1.70	3.52	1.43	1.20	1.43	1.17
\$500,000 under \$1,000,000.....	8.22	6.66	27.10	23.24	1.20	1.71	1.39	1.26	1.26	1.44	1.26	1.34
\$1,000,000 or more.....	3.14	3.18	7.32	7.66	0.63	0.59	0.70	3.72	0.59	0.46	0.59	0.42
Taxable returns, total.....	0.51	0.54	1.68	1.75	0.59	0.54	0.37	0.38	0.28	0.22	0.28	0.25
No adjusted gross income.....	99.00	99.00	99.00	99.00	99.00	99.00	33.00	33.03	99.00	99.00	83.25	54.89
\$1 under \$5,000.....	3.17	3.97	42.05	41.19	45.64	47.36	43.61	43.61	3.17	4.48	3.17	5.14
\$5,000 under \$10,000.....	2.35	2.37	5.44	5.48	13.46	13.91	2.73	2.73	2.32	2.75	2.32	2.97
\$10,000 under \$15,000.....	2.06	2.06	3.82	3.97	7.33	7.41	2.09	2.09	1.99	2.27	1.99	2.30
\$15,000 under \$20,000.....	2.10	2.08	4.04	4.22	5.37	5.50	2.04	2.04	1.95	2.16	1.95	2.24
\$20,000 under \$25,000.....	2.03	2.01	4.89	5.14	4.41	4.55	1.99	1.99	1.83	2.02	1.83	2.03
\$25,000 under \$30,000.....	2.30	2.27	6.34	6.68	3.70	3.90	2.15	2.15	1.93	2.11	1.93	2.12
\$30,000 under \$40,000.....	1.63	1.67	5.42	5.74	2.38	2.54	1.48	1.48	1.19	1.26	1.19	1.31
\$40,000 under \$50,000.....	2.36	2.40	6.64	7.05	2.23	2.37	1.76	1.76	1.48	1.53	1.48	1.59
\$50,000 under \$75,000.....	2.51	2.54	6.00	6.31	1.37	1.49	1.28	1.28	1.10	1.09	1.10	1.12
\$75,000 under \$100,000.....	5.49	5.55	10.06	10.62	1.92	2.13	1.97	1.97	1.74	1.77	1.74	1.81
\$100,000 under \$200,000.....	6.51	6.63	10.62	10.96	1.55	1.55	1.71	1.75	1.48	1.30	1.48	1.27
\$200,000 under \$500,000.....	6.32	6.46	12.19	12.73	1.50	1.64	1.70	3.53	1.43	1.20	1.43	1.17
\$500,000 under \$1,000,000.....	8.22	6.66	27.10	23.24	1.20	1.73	1.39	1.26	1.26	1.44	1.26	1.34
\$1,000,000 or more.....	3.14	3.18	7.32	7.66	0.63	0.60	0.70	3.72	0.59	0.46	0.59	0.42
Nontaxable returns, total.....	0.93	0.92	2.88	2.98	3.11	4.04	0.99	0.99	2.31	2.98	2.32	2.99

** 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	All returns											
	Number of returns	Adjusted gross income	Salaries and wages		Taxable interest		Standard deduction		Exemptions		Taxable income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of exemptions	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total.....	20,507,577	266,507,702	20,451,947	266,109,932	5,993,483	397,769	20,507,576	74,664,107	16,156,940	39,565,615	15,076,682	160,381,027
Under \$5,000.....	6,304,499	16,095,912	6,248,869	15,992,776	1,630,055	103,136	6,304,498	17,782,313	2,122,268	5,194,499	1,714,358	536,619
\$5,000 under \$10,000.....	4,193,610	30,640,852	4,193,610	30,576,331	962,122	64,521	4,193,610	18,126,117	3,172,076	7,768,804	3,368,029	7,418,796
\$10,000 under \$15,000.....	2,811,750	34,948,202	2,811,750	34,909,515	702,937	38,687	2,811,750	10,913,738	2,715,666	6,649,841	2,796,577	17,397,287
\$15,000 under \$20,000.....	2,343,112	40,685,309	2,343,112	40,642,891	670,899	42,418	2,343,112	9,172,104	2,429,083	5,948,976	2,343,112	25,564,229
\$20,000 under \$25,000.....	1,682,319	37,581,913	1,682,319	37,550,771	556,281	31,142	1,682,319	6,748,049	1,817,165	4,450,032	1,682,319	26,383,831
\$25,000 under \$30,000.....	1,346,855	36,929,299	1,346,855	36,886,644	522,548	42,655	1,346,855	5,503,906	1,493,511	3,658,091	1,346,855	27,767,302
\$30,000 under \$40,000.....	1,230,997	42,133,961	1,230,997	42,091,837	574,916	42,124	1,230,997	5,417,232	1,521,837	3,726,302	1,230,997	32,990,426
\$40,000 or more.....	594,436	27,492,253	594,436	27,459,168	373,725	33,085	594,436	3,000,647	885,334	2,169,069	594,436	22,322,537
Taxable returns, total.....	14,823,827	249,624,973	14,823,827	249,270,214	5,338,176	354,759	14,823,827	57,659,707	12,930,948	31,667,499	14,823,827	160,297,767
Under \$5,000.....	1,643,558	5,419,742	1,643,558	5,346,151	1,158,077	73,591	1,643,558	4,883,311	-	-	1,643,558	536,432
\$5,000 under \$10,000.....	3,185,973	24,592,318	3,185,973	24,541,262	778,793	51,056	3,185,973	12,117,064	2,098,696	5,139,531	3,185,973	7,335,723
\$10,000 under \$15,000.....	2,796,577	34,790,177	2,796,577	34,751,490	702,937	38,687	2,796,577	10,817,394	2,685,321	6,575,497	2,796,577	17,397,287
\$15,000 under \$20,000.....	2,343,112	40,685,309	2,343,112	40,642,891	670,899	42,418	2,343,112	9,172,104	2,429,083	5,948,976	2,343,112	25,564,229
\$20,000 under \$25,000.....	1,682,319	37,581,913	1,682,319	37,550,771	556,281	31,142	1,682,319	6,748,049	1,817,165	4,450,032	1,682,319	26,383,831
\$25,000 under \$30,000.....	1,346,855	36,929,299	1,346,855	36,886,644	522,548	42,655	1,346,855	5,503,906	1,493,511	3,658,091	1,346,855	27,767,302
\$30,000 under \$40,000.....	1,230,997	42,133,961	1,230,997	42,091,837	574,916	42,124	1,230,997	5,417,232	1,521,837	3,726,302	1,230,997	32,990,426
\$40,000 or more.....	594,436	27,492,253	594,436	27,459,168	373,725	33,085	594,436	3,000,647	885,334	2,169,069	594,436	22,322,537
Nontaxable returns, total.....	5,683,749	16,882,729	5,628,120	16,839,719	655,306	43,010	5,683,748	17,004,399	3,225,992	7,898,117	252,855	83,260

Size of adjusted gross income	All returns--continued											
	Total tax liability		EIC to offset income tax before credits		EIC refundable portion		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	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total.....	15,000,826	25,355,711	627,080	41,716	1,284,510	257,620	19,993,446	31,681,419	17,964,241	7,244,664	2,261,802	619,619
Under \$5,000.....	1,643,558	80,691	-	-	-	793,972	5,856,110	990,449	5,805,541	1,077,539	232,627	5,583
\$5,000 under \$10,000.....	3,362,971	1,113,063	627,080	41,716	-	490,539	4,137,982	2,478,563	3,834,556	1,558,065	353,997	55,426
\$10,000 under \$15,000.....	2,796,577	2,609,728	-	-	-	-	2,806,692	3,463,615	2,432,467	938,629	379,282	84,742
\$15,000 under \$20,000.....	2,343,112	3,834,706	-	-	-	-	2,343,112	4,585,862	2,029,572	833,793	313,540	82,638
\$20,000 under \$25,000.....	1,682,319	3,957,457	-	-	-	-	1,682,319	4,553,919	1,370,474	697,268	311,845	100,807
\$25,000 under \$30,000.....	1,346,855	4,175,527	-	-	-	-	1,341,798	4,909,929	1,095,695	823,145	251,160	88,743
\$30,000 under \$40,000.....	1,230,997	5,552,087	-	-	-	-	1,230,997	6,245,156	950,303	833,933	277,313	140,865
\$40,000 or more.....	594,436	4,032,451	-	-	-	-	594,436	4,453,927	445,634	482,292	142,038	60,816
Taxable returns, total.....	14,823,827	25,343,230	450,082	29,235	-	-	14,667,057	30,564,828	12,546,823	5,870,452	2,261,802	619,619
Under \$5,000.....	1,643,558	80,691	-	-	-	-	1,527,245	331,887	1,405,875	256,779	232,627	5,583
\$5,000 under \$10,000.....	3,185,973	1,100,582	450,082	29,235	-	-	3,155,630	2,028,408	2,831,976	1,012,487	353,997	55,426
\$10,000 under \$15,000.....	2,796,577	2,609,728	-	-	-	-	2,791,520	3,455,741	2,417,295	930,755	379,282	84,742
\$15,000 under \$20,000.....	2,343,112	3,834,706	-	-	-	-	2,343,112	4,585,862	2,029,572	833,793	313,540	82,638
\$20,000 under \$25,000.....	1,682,319	3,957,457	-	-	-	-	1,682,319	4,553,919	1,370,474	697,268	311,845	100,807
\$25,000 under \$30,000.....	1,346,855	4,175,527	-	-	-	-	1,341,798	4,909,929	1,095,695	823,145	251,160	88,743
\$30,000 under \$40,000.....	1,230,997	5,552,087	-	-	-	-	1,230,997	6,245,156	950,303	833,933	277,313	140,865
\$40,000 or more.....	594,436	4,032,451	-	-	-	-	594,436	4,453,927	445,634	482,292	142,038	60,816
Nontaxable returns, total.....	176,998	12,481	176,998	12,481	1,284,510	257,620	5,326,388	1,116,591	5,417,418	1,374,212	-	-

Footnotes at end of table

Table 1.5--Form 1040EZ Returns: Sources of Income 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	Returns of single persons											
	Number of returns	Adjusted gross income	Salaries and wages		Taxable interest		Standard deduction		Exemptions		Taxable income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of exemptions	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total.....	19,312,261	231,188,380	19,256,632	230,831,670	5,451,344	356,710	19,312,260	67,074,361	13,781,480	33,746,416	14,016,214	137,825,640
Under \$5,000.....	6,255,623	15,957,317	6,199,994	15,857,894	1,616,579	99,422	6,255,622	17,471,952	2,024,516	4,955,008	1,714,358	536,619
\$5,000 under \$10,000.....	4,117,753	30,039,068	4,117,753	29,977,353	931,779	61,715	4,117,753	15,644,429	3,035,534	7,434,277	3,362,971	7,412,136
\$10,000 under \$15,000.....	2,720,721	33,793,175	2,720,721	33,754,746	682,708	38,429	2,720,721	10,335,705	2,533,608	6,203,800	2,720,721	17,253,670
\$15,000 under \$20,000.....	2,236,913	38,796,523	2,236,913	38,755,768	630,442	40,755	2,236,913	8,497,740	2,216,684	5,428,601	2,236,913	24,870,182
\$20,000 under \$25,000.....	1,542,415	34,407,755	1,542,415	34,377,286	525,938	30,469	1,542,415	5,859,662	1,537,358	3,764,505	1,542,415	24,783,588
\$25,000 under \$30,000.....	1,195,142	32,737,868	1,195,142	32,701,600	441,634	36,268	1,195,142	4,540,529	1,190,085	2,914,697	1,195,142	25,282,643
\$30,000 under \$40,000.....	940,157	31,889,137	940,157	31,856,928	439,642	32,209	940,157	3,570,906	940,157	2,301,863	940,157	26,016,368
\$40,000 or more.....	303,537	13,567,538	303,537	13,550,094	182,620	17,444	303,537	1,153,439	303,537	743,665	303,537	11,670,434
Taxable returns, total.....	13,763,359	215,165,284	13,763,359	214,845,063	4,839,856	320,220	13,763,359	50,926,243	10,820,126	26,496,661	13,763,359	137,742,380
Under \$5,000.....	1,643,558	5,419,742	1,643,558	5,346,151	1,158,077	73,591	1,643,558	4,883,311	-	-	1,643,558	536,432
\$5,000 under \$10,000.....	3,180,916	24,553,545	3,180,916	24,502,489	778,793	51,056	3,180,916	12,084,952	2,098,696	5,139,531	3,180,916	7,329,063
\$10,000 under \$15,000.....	2,720,721	33,793,175	2,720,721	33,754,746	682,708	38,429	2,720,721	10,335,705	2,533,608	6,203,800	2,720,721	17,253,670
\$15,000 under \$20,000.....	2,236,913	38,796,523	2,236,913	38,755,768	630,442	40,755	2,236,913	8,497,740	2,216,684	5,428,601	2,236,913	24,870,182
\$20,000 under \$25,000.....	1,542,415	34,407,755	1,542,415	34,377,286	525,938	30,469	1,542,415	5,859,662	1,537,358	3,764,505	1,542,415	24,783,588
\$25,000 under \$30,000.....	1,195,142	32,737,868	1,195,142	32,701,600	441,634	36,268	1,195,142	4,540,529	1,190,085	2,914,697	1,195,142	25,282,643
\$30,000 under \$40,000.....	940,157	31,889,137	940,157	31,856,928	439,642	32,209	940,157	3,570,906	940,157	2,301,863	940,157	26,016,368
\$40,000 or more.....	303,537	13,567,538	303,537	13,550,094	182,620	17,444	303,537	1,153,439	303,537	743,665	303,537	11,670,434
Nontaxable returns, total.....	5,548,902	16,023,097	5,493,273	15,986,607	611,488	36,490	5,548,901	16,148,118	2,961,354	7,249,754	252,855	83,260

Size of adjusted gross income	Returns of single persons--continued											
	Total tax liability		EIC to offset income tax before credits		EIC refundable portion		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	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total.....	13,940,358	21,909,950	627,080	41,716	1,233,939	249,155	18,826,778	27,598,680	17,069,401	6,498,832	1,978,185	519,230
Under \$5,000.....	1,643,558	80,691	-	-	-	-	5,830,824	987,678	5,770,141	1,070,161	232,627	5,583
\$5,000 under \$10,000.....	3,357,914	1,112,066	627,080	41,716	465,253	91,564	4,067,182	2,442,152	3,758,699	1,518,792	353,997	55,426
\$10,000 under \$15,000.....	2,720,721	2,588,144	-	-	-	-	2,715,664	3,388,704	2,351,552	884,558	369,168	83,998
\$15,000 under \$20,000.....	2,236,913	3,730,571	-	-	-	-	2,236,913	4,428,742	1,928,430	779,237	308,483	81,065
\$20,000 under \$25,000.....	1,542,415	3,717,429	-	-	-	-	1,542,415	4,271,672	1,279,446	637,296	262,969	83,053
\$25,000 under \$30,000.....	1,195,142	3,802,839	-	-	-	-	1,190,085	4,509,209	1,024,896	772,715	170,246	66,346
\$30,000 under \$40,000.....	940,157	4,505,899	-	-	-	-	940,157	5,051,664	737,245	657,109	202,912	111,344
\$40,000 or more.....	303,537	2,372,311	-	-	-	-	303,537	2,518,860	218,990	178,964	77,783	32,415
Taxable returns, total.....	13,763,359	21,897,469	450,082	29,235	-	-	13,606,589	26,526,986	11,773,354	5,177,983	1,978,185	519,230
Under \$5,000.....	1,643,558	80,691	-	-	-	-	1,527,245	331,887	1,405,875	256,779	232,627	5,583
\$5,000 under \$10,000.....	3,180,916	1,099,585	450,082	29,235	-	-	3,150,573	2,026,248	2,826,919	1,011,324	353,997	55,426
\$10,000 under \$15,000.....	2,720,721	2,588,144	-	-	-	-	2,715,664	3,388,704	2,351,552	884,558	369,168	83,998
\$15,000 under \$20,000.....	2,236,913	3,730,571	-	-	-	-	2,236,913	4,428,742	1,928,430	779,237	308,483	81,065
\$20,000 under \$25,000.....	1,542,415	3,717,429	-	-	-	-	1,542,415	4,271,672	1,279,446	637,296	262,969	83,053
\$25,000 under \$30,000.....	1,195,142	3,802,839	-	-	-	-	1,190,085	4,509,209	1,024,896	772,715	170,246	66,346
\$30,000 under \$40,000.....	940,157	4,505,899	-	-	-	-	940,157	5,051,664	737,245	657,109	202,912	111,344
\$40,000 or more.....	303,537	2,372,311	-	-	-	-	303,537	2,518,860	218,990	178,964	77,783	32,415
Nontaxable returns, total.....	176,998	12,481	176,998	12,481	1,233,939	249,155	5,220,188	1,071,694	5,296,047	1,320,849	-	-

Footnotes at end of table

Table 1.5--Form 1040EZ Returns: Sources of Income 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	Joint returns of married persons											
	Number of returns	Adjusted gross income	Salaries and wages		Taxable interest		Standard deduction		Exemptions		Taxable income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of exemptions	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total.....	1,195,315	35,319,321	1,195,315	35,278,262	542,139	41,059	1,195,315	7,589,746	2,375,460	5,819,200	1,060,468	22,555,387
Under \$5,000.....	48,876	138,595	48,876	134,882	*13,476	*3,714	48,876	310,361	97,751	239,491	-	-
\$5,000 under \$10,000.....	75,856	601,785	75,856	598,978	*30,343	*2,807	75,856	481,689	136,542	334,527	*5,057	*6,660
\$10,000 under \$15,000.....	91,029	1,155,027	91,029	1,154,769	*20,228	*258	91,029	578,033	182,058	446,041	75,856	143,617
\$15,000 under \$20,000.....	106,199	1,888,786	106,199	1,887,123	*40,457	*1,664	106,199	674,364	212,398	520,376	106,199	694,047
\$20,000 under \$25,000.....	139,903	3,174,158	139,903	3,173,485	*30,343	*673	139,903	888,387	279,807	685,527	139,903	1,600,244
\$25,000 under \$30,000.....	151,713	4,191,431	151,713	4,185,044	80,914	6,387	151,713	963,378	303,426	743,394	151,713	2,484,659
\$30,000 under \$40,000.....	290,840	10,244,824	290,840	10,234,908	135,274	9,916	290,840	1,846,326	581,680	1,424,439	290,840	6,974,058
\$40,000 or more.....	290,899	13,924,715	290,899	13,909,073	191,105	15,642	290,899	1,847,208	581,798	1,425,404	290,899	10,652,103
Taxable returns, total.....	1,060,468	34,459,689	1,060,468	34,425,150	498,320	34,539	1,060,468	6,733,465	2,110,822	5,170,837	1,060,468	22,555,387
\$5,000 under \$10,000.....	*5,057	*38,773	*5,057	*38,773	-	-	*5,057	*32,113	-	-	*5,057	*6,660
\$10,000 under \$15,000.....	75,856	997,002	75,856	996,744	*20,228	*258	75,856	481,689	151,713	371,697	75,856	143,617
\$15,000 under \$20,000.....	106,199	1,888,786	106,199	1,887,123	*40,457	*1,664	106,199	674,364	212,398	520,376	106,199	694,047
\$20,000 under \$25,000.....	139,903	3,174,158	139,903	3,173,485	*30,343	*673	139,903	888,387	279,807	685,527	139,903	1,600,244
\$25,000 under \$30,000.....	151,713	4,191,431	151,713	4,185,044	80,914	6,387	151,713	963,378	303,426	743,394	151,713	2,484,659
\$30,000 under \$40,000.....	290,840	10,244,824	290,840	10,234,908	135,274	9,916	290,840	1,846,326	581,680	1,424,439	290,840	6,974,058
\$40,000 or more.....	290,899	13,924,715	290,899	13,909,073	191,105	15,642	290,899	1,847,208	581,798	1,425,404	290,899	10,652,103
Nontaxable returns, total.....	134,847	859,632	134,847	853,112	*43,819	*6,520	134,847	856,281	264,638	648,362	-	-

Size of adjusted gross income	Joint returns of married persons--continued											
	Total tax liability		EIC to offset income tax before credits		EIC refundable portion		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	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns, total.....	1,060,468	3,445,761	-	-	50,571	8,466	1,166,668	4,082,739	894,841	745,832	283,617	100,389
Under \$5,000.....	-	-	-	-	*25,285	*4,607	*25,285	*2,771	*35,400	*7,378	-	-
\$5,000 under \$10,000.....	*5,057	*996	-	-	*25,285	*3,859	70,799	36,411	75,856	39,273	-	-
\$10,000 under \$15,000.....	75,856	21,584	-	-	-	-	91,029	74,911	80,915	54,071	*10,114	*743
\$15,000 under \$20,000.....	106,199	104,136	-	-	-	-	106,199	157,119	101,142	54,556	*5,057	*1,573
\$20,000 under \$25,000.....	139,903	240,029	-	-	-	-	139,903	282,247	91,028	59,972	48,876	17,754
\$25,000 under \$30,000.....	151,713	372,688	-	-	-	-	151,713	400,720	70,799	50,429	80,914	22,398
\$30,000 under \$40,000.....	290,840	1,046,189	-	-	-	-	290,840	1,193,492	213,057	176,824	74,401	29,520
\$40,000 or more.....	290,899	1,660,140	-	-	-	-	290,899	1,935,067	226,644	303,328	64,255	28,401
Taxable returns, total.....	1,060,468	3,445,761	-	-	-	-	1,060,468	4,037,841	773,469	692,469	283,617	100,389
\$5,000 under \$10,000.....	*5,057	*996	-	-	-	-	*5,057	*2,159	*5,057	*1,163	-	-
\$10,000 under \$15,000.....	75,856	21,584	-	-	-	-	75,856	67,037	65,742	46,197	*10,114	*743
\$15,000 under \$20,000.....	106,199	104,136	-	-	-	-	106,199	157,119	101,142	54,556	*5,057	*1,573
\$20,000 under \$25,000.....	139,903	240,029	-	-	-	-	139,903	282,247	91,028	59,972	48,876	17,754
\$25,000 under \$30,000.....	151,713	372,688	-	-	-	-	151,713	400,720	70,799	50,429	80,914	22,398
\$30,000 under \$40,000.....	290,840	1,046,189	-	-	-	-	290,840	1,193,492	213,057	176,824	74,401	29,520
\$40,000 or more.....	290,899	1,660,140	-	-	-	-	290,899	1,935,067	226,644	303,328	64,255	28,401
Nontaxable returns, total.....	-	-	-	-	50,571	8,466	106,200	44,897	121,371	53,363	-	-

* 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)	(9)	(10)
All returns, total.....	26,051,305	478,339,540	23,891,344	431,856,801	8,718,528	7,562,974	112,679	132,003	1,925,019	1,362,335
Under \$5,000.....	3,266,355	8,782,993	2,857,298	7,495,171	863,238	550,016	*11,358	*9,014	240,683	134,756
\$5,000 under \$10,000.....	4,528,214	34,631,865	3,941,219	28,086,342	1,083,833	1,381,746	*17,845	*5,670	225,680	190,475
\$10,000 under \$15,000.....	4,908,948	61,359,330	4,380,503	51,634,980	1,324,219	1,476,497	*24,806	*34,342	262,342	225,657
\$15,000 under \$20,000.....	3,787,180	65,577,822	3,493,035	57,466,284	1,156,022	1,207,967	*16,829	*23,142	253,009	307,699
\$20,000 under \$25,000.....	3,001,809	67,169,844	2,808,707	60,650,961	1,036,578	783,232	*8,940	*16,765	231,563	129,836
\$25,000 under \$30,000.....	2,015,691	55,103,291	1,951,616	51,269,144	790,076	613,869	*1,098	*93	175,565	146,637
\$30,000 under \$40,000.....	2,508,956	86,467,505	2,464,836	81,327,138	1,178,347	525,641	*7,862	*7,266	250,661	116,448
\$40,000 or more.....	2,034,152	99,246,890	1,994,129	93,926,780	1,286,215	1,024,007	*23,940	*35,710	285,515	110,827
Taxable returns, total.....	15,008,531	373,827,782	13,507,714	334,926,387	6,931,360	6,586,313	86,599	116,140	1,660,915	1,204,416
Under \$5,000.....	568,026	1,411,233	396,574	1,017,181	455,612	293,959	*6,724	*4,229	153,577	76,026
\$5,000 under \$10,000.....	1,163,175	9,476,589	888,828	6,454,745	509,608	911,924	*9,847	*3,804	129,755	153,565
\$10,000 under \$15,000.....	1,920,938	24,252,989	1,493,386	16,893,651	863,111	1,279,475	*14,720	*31,202	210,359	165,392
\$15,000 under \$20,000.....	2,029,305	35,793,568	1,743,156	28,372,239	855,517	1,169,810	*13,467	*17,071	227,280	305,708
\$20,000 under \$25,000.....	2,781,736	62,458,027	2,588,634	56,038,318	999,598	777,130	*8,940	*16,765	228,201	129,812
\$25,000 under \$30,000.....	2,002,244	54,720,981	1,938,169	50,896,334	783,352	604,369	*1,098	*93	175,565	146,637
\$30,000 under \$40,000.....	2,508,956	86,467,505	2,464,836	81,327,138	1,178,347	525,641	*7,862	*7,266	250,661	116,448
\$40,000 or more.....	2,034,152	99,246,890	1,994,129	93,926,780	1,286,215	1,024,007	*23,940	*35,710	285,515	110,827
Nontaxable returns, total.....	11,042,774	104,511,758	10,383,630	96,930,414	1,787,168	976,661	26,080	15,863	264,104	157,919

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)
All returns, total.....	663,626	3,725,660	610,484	2,345,598	3,177,877	30,709,091	3,055,287	27,815,086	1,606,561	15,568,724
Under \$5,000.....	25,720	59,840	18,996	21,902	169,397	1,058,336	141,595	245,542	190,778	1,553,639
\$5,000 under \$10,000.....	98,603	386,378	97,330	286,972	668,824	3,749,764	659,554	3,461,908	369,329	3,432,601
\$10,000 under \$15,000.....	131,076	575,180	125,343	357,082	741,682	6,520,724	729,902	6,183,285	350,862	3,604,410
\$15,000 under \$20,000.....	146,161	824,797	138,144	484,904	507,837	5,522,422	499,841	5,147,539	204,958	2,141,375
\$20,000 under \$25,000.....	87,451	400,116	87,451	400,116	393,443	4,684,695	370,450	4,497,287	168,415	1,794,603
\$25,000 under \$30,000.....	43,522	242,423	30,046	129,012	207,368	2,451,972	196,155	2,325,111	100,525	914,954
\$30,000 under \$40,000.....	52,469	537,949	43,509	305,989	244,427	3,619,479	226,420	3,167,962	114,044	1,072,004
\$40,000 or more.....	78,625	698,978	69,665	359,623	244,899	3,101,699	231,372	2,786,451	107,649	1,055,138
Taxable returns, total.....	541,849	3,312,633	496,703	2,068,744	2,408,773	26,028,437	2,323,255	24,071,134	1,118,999	10,747,791
Under \$5,000.....	*3,362	*4,935	*3,362	*4,935	*6,724	*12,418	*6,724	*12,418	*16,450	*79,379
\$5,000 under \$10,000.....	40,897	118,844	40,897	115,025	266,286	1,637,031	262,925	1,433,707	161,100	1,383,189
\$10,000 under \$15,000.....	98,633	503,338	92,900	287,886	575,606	5,220,647	563,825	4,912,489	262,806	2,454,139
\$15,000 under \$20,000.....	141,526	812,709	133,509	472,816	475,927	5,322,014	471,292	4,955,163	189,108	2,008,894
\$20,000 under \$25,000.....	82,816	393,457	82,816	393,457	387,535	4,663,177	364,542	4,477,832	167,317	1,780,093
\$25,000 under \$30,000.....	43,522	242,423	30,046	129,012	207,368	2,451,972	196,155	2,325,111	100,525	914,954
\$30,000 under \$40,000.....	52,469	537,949	43,509	305,989	244,427	3,619,479	226,420	3,167,962	114,044	1,072,004
\$40,000 or more.....	78,625	698,978	69,665	359,623	244,899	3,101,699	231,372	2,786,451	107,649	1,055,138
Nontaxable returns, total.....	121,777	413,027	113,781	276,855	769,105	4,680,654	732,032	3,743,952	487,561	4,820,933

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)
All returns, total.....	392,846	1,227,593	3,567,831	7,122,224	26,025,198	479,292,611	653,968	953,071	620,917	815,551
Under \$5,000.....	*1,273	*2,957	259,773	350,936	3,240,248	8,801,281	*13,447	*18,288	*13,447	*18,288
\$5,000 under \$10,000.....	*1,274	*4,598	711,549	1,281,760	4,528,214	34,693,801	40,920	61,936	40,920	61,936
\$10,000 under \$15,000.....	*3,362	*20,299	747,431	1,561,354	4,908,948	61,459,154	55,640	99,824	51,821	80,166
\$15,000 under \$20,000.....	*6,764	*5,421	565,446	1,115,611	3,787,180	65,735,425	103,454	157,603	101,083	148,468
\$20,000 under \$25,000.....	78,996	62,683	411,269	828,959	3,001,809	67,353,075	133,514	183,231	127,956	166,922
\$25,000 under \$30,000.....	79,484	107,378	269,811	649,120	2,015,691	55,240,271	106,882	136,979	104,510	124,325
\$30,000 under \$40,000.....	114,044	314,750	388,391	888,793	2,508,956	86,646,720	115,558	179,215	101,107	127,011
\$40,000 or more.....	107,649	709,506	214,161	445,690	2,034,152	99,362,884	84,552	115,994	80,072	88,436
Taxable returns, total.....	390,299	1,220,037	2,142,209	4,651,049	15,008,531	374,728,080	609,103	900,298	576,052	769,671
Under \$5,000.....	-	-	*20,171	*11,420	568,026	1,415,939	*3,362	*4,707	*3,362	*4,707
\$5,000 under \$10,000.....	-	-	227,885	463,716	1,163,175	9,532,682	33,317	56,094	33,317	56,094
\$10,000 under \$15,000.....	*3,362	*20,299	341,370	778,498	1,920,938	24,337,689	45,555	84,700	41,736	69,738
\$15,000 under \$20,000.....	*6,764	*5,421	317,488	654,070	2,029,305	35,935,229	90,997	141,680	88,626	134,721
\$20,000 under \$25,000.....	78,996	62,683	362,931	759,742	2,781,736	62,638,976	128,879	180,949	123,321	164,639
\$25,000 under \$30,000.....	79,484	107,378	269,811	649,120	2,002,244	54,857,960	106,882	136,979	104,510	124,325
\$30,000 under \$40,000.....	114,044	314,750	388,391	888,793	2,508,956	86,646,720	115,558	179,215	101,107	127,011
\$40,000 or more.....	107,649	709,506	214,161	445,690	2,034,152	99,362,884	84,552	115,994	80,072	88,436
Nontaxable returns, total.....	*2,547	*7,556	1,425,622	2,471,175	11,016,667	104,564,531	44,865	52,773	44,865	45,880

Size of adjusted gross income	Statutory adjustments--cont.		Basic standard deduction		Additional standard deduction		Exemptions		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)
All returns, total.....	127,288	137,520	26,016,759	134,509,912	2,682,800	2,945,841	59,994,173	146,898,895	18,293,671	228,849,802
Under \$5,000.....	-	-	3,235,191	13,224,191	221,005	228,645	4,974,404	12,165,711	578,140	347,666
\$5,000 under \$10,000.....	-	-	4,528,214	22,458,118	731,003	759,592	8,959,043	21,933,469	1,289,864	2,590,389
\$10,000 under \$15,000.....	*12,238	*19,658	4,908,948	25,486,352	724,644	814,781	10,935,390	26,778,836	3,387,302	12,142,930
\$15,000 under \$20,000.....	*4,568	*9,135	3,787,180	20,059,321	451,906	541,890	9,128,422	22,352,447	3,519,198	23,283,535
\$20,000 under \$25,000.....	*20,701	*16,310	3,001,809	16,006,738	239,209	268,380	7,297,433	17,871,037	2,967,092	33,058,861
\$25,000 under \$30,000.....	*9,048	*12,654	2,015,691	10,929,095	126,473	135,134	5,357,327	13,118,080	2,008,968	30,934,856
\$30,000 under \$40,000.....	50,292	52,204	2,505,574	14,072,836	100,409	103,247	7,020,331	17,194,569	2,508,956	55,096,853
\$40,000 or more.....	30,443	27,558	2,034,152	12,273,260	88,150	94,172	6,321,823	15,484,745	2,034,152	71,394,712
Taxable returns, total.....	122,828	130,627	15,000,092	75,251,087	1,833,355	1,994,940	31,664,962	77,530,469	15,008,531	219,051,286
Under \$5,000.....	-	-	562,968	1,048,014	*3,362	*3,194	5,057	12,390	568,026	347,635
\$5,000 under \$10,000.....	-	-	1,163,175	4,304,024	293,279	279,642	987,165	2,414,558	1,163,175	2,478,365
\$10,000 under \$15,000.....	*8,876	*14,962	1,920,938	8,275,808	556,752	599,966	2,548,734	6,235,899	1,920,938	9,141,317
\$15,000 under \$20,000.....	*3,469	*6,939	2,029,305	9,756,897	425,720	511,205	3,290,697	8,050,020	2,029,305	17,475,645
\$20,000 under \$25,000.....	*20,701	*16,310	2,781,736	14,674,221	239,209	268,380	6,248,130	15,300,245	2,781,736	32,215,180
\$25,000 under \$30,000.....	*9,048	*12,654	2,002,244	10,846,227	126,473	135,134	5,243,026	12,838,043	2,002,244	30,901,577
\$30,000 under \$40,000.....	50,292	52,204	2,505,574	14,072,836	100,409	103,247	7,020,331	17,194,569	2,508,956	55,096,853
\$40,000 or more.....	30,443	27,558	2,034,152	12,273,260	88,150	94,172	6,321,823	15,484,745	2,034,152	71,394,712
Nontaxable returns, total.....	*4,460	*6,893	11,016,667	59,258,824	849,445	950,901	28,329,211	69,368,426	3,285,140	9,798,516

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)
All returns, total.....	1,778,566	785,890	4,458,688	1,819,280	15,008,531	33,000,064
Under \$5,000.....	-	-	-	-	568,026	52,344
\$5,000 under \$10,000.....	*5,057	*2,266	223,515	16,960	1,163,175	361,868
\$10,000 under \$15,000.....	251,319	78,055	1,273,468	374,547	1,920,938	1,361,884
\$15,000 under \$20,000.....	382,852	169,559	1,751,784	987,220	2,029,305	2,329,478
\$20,000 under \$25,000.....	317,739	165,310	1,193,112	440,042	2,781,736	4,353,011
\$25,000 under \$30,000.....	270,499	121,203	*16,809	*511	2,002,244	4,536,499
\$30,000 under \$40,000.....	281,705	120,113	-	-	2,508,956	8,493,263
\$40,000 or more.....	269,394	129,385	-	-	2,034,152	11,511,715
Taxable returns, total.....	1,112,866	491,362	1,537,953	654,278	15,008,531	33,000,064
Under \$5,000.....	-	-	-	-	568,026	52,344
\$5,000 under \$10,000.....	-	-	133,835	9,743	1,163,175	361,868
\$10,000 under \$15,000.....	*6,724	*4,135	-	-	1,920,938	1,361,884
\$15,000 under \$20,000.....	63,481	22,399	352,659	264,281	2,029,305	2,329,478
\$20,000 under \$25,000.....	227,787	99,119	1,034,650	379,743	2,781,736	4,353,011
\$25,000 under \$30,000.....	263,776	116,211	*16,809	*511	2,002,244	4,536,499
\$30,000 under \$40,000.....	281,705	120,113	-	-	2,508,956	8,493,263
\$40,000 or more.....	269,394	129,385	-	-	2,034,152	11,511,715
Nontaxable returns, total.....	665,700	294,529	2,920,735	1,165,002	-	-

Size of adjusted gross income	Income tax withheld		EIC refundable portion		Overpayment refunded		Tax due at time of filing	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
All returns, total.....	24,033,205	46,447,596	8,986,068	12,108,652	22,182,541	27,481,132	3,358,857	1,545,564
Under \$5,000.....	2,440,002	365,740	1,713,237	1,135,630	2,721,253	1,482,398	295,988	29,918
\$5,000 under \$10,000.....	3,866,859	1,706,911	2,648,820	4,613,017	4,092,800	6,030,813	278,520	59,525
\$10,000 under \$15,000.....	4,545,826	3,846,484	2,692,735	4,822,708	4,456,895	7,512,045	404,109	121,867
\$15,000 under \$20,000.....	3,675,126	5,286,532	1,714,565	1,456,953	3,348,903	4,651,045	407,122	155,646
\$20,000 under \$25,000.....	2,972,443	6,452,669	216,711	80,345	2,548,462	2,391,678	442,143	171,011
\$25,000 under \$30,000.....	2,007,849	5,716,284	-	-	1,609,705	1,430,488	399,155	219,566
\$30,000 under \$40,000.....	2,497,712	10,066,891	-	-	1,911,374	1,945,818	594,200	353,497
\$40,000 or more.....	2,027,388	13,006,084	-	-	1,493,149	2,036,847	537,620	434,535
Taxable returns, total.....	14,302,665	40,814,772	-	-	11,586,538	9,733,044	3,358,857	1,545,564
Under \$5,000.....	359,987	66,053	-	-	267,402	43,314	295,988	29,918
\$5,000 under \$10,000.....	974,787	607,314	-	-	880,020	318,306	278,520	59,525
\$10,000 under \$15,000.....	1,726,188	1,881,538	-	-	1,502,502	725,618	404,109	121,867
\$15,000 under \$20,000.....	1,958,471	3,274,799	-	-	1,604,081	1,179,640	407,122	155,646
\$20,000 under \$25,000.....	2,760,367	6,212,312	-	-	2,328,390	2,068,817	442,143	171,011
\$25,000 under \$30,000.....	1,997,764	5,699,781	-	-	1,599,619	1,414,684	399,155	219,566
\$30,000 under \$40,000.....	2,497,712	10,066,891	-	-	1,911,374	1,945,818	594,200	353,497
\$40,000 or more.....	2,027,388	13,006,084	-	-	1,493,149	2,036,847	537,620	434,535
Nontaxable returns, total.....	9,730,540	5,632,824	8,986,068	12,108,652	10,596,002	17,748,088	-	-

* 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 Income¹

(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)
All returns, total.....	11,902,577	279,860,579	11,646,035	267,024,120	3,256,051	1,512,304	63,722	319,176	791,430	732,555
Under \$5,000.....	911,328	2,629,663	875,689	2,954,460	155,527	51,645	*1,197	*3,497	31,259	12,954
\$5,000 under \$10,000.....	2,146,794	16,403,572	2,090,723	15,517,610	198,718	84,795	-	-	24,872	27,936
\$10,000 under \$15,000.....	2,220,573	27,678,208	2,157,003	26,278,003	260,203	129,170	*1,128	*7,531	37,595	16,101
\$15,000 under \$20,000.....	1,616,039	27,950,402	1,587,378	26,895,643	264,084	96,449	*1,275	*2,144	42,821	54,001
\$20,000 under \$25,000.....	1,164,812	26,146,711	1,143,197	24,972,829	315,337	149,961	*1,098	*549	82,770	111,376
\$25,000 under \$30,000.....	752,978	20,559,728	739,384	19,861,234	218,481	79,970	*3,681	*19,805	40,583	26,802
\$30,000 under \$35,000.....	680,316	22,060,152	675,813	21,458,915	263,501	53,853	*1,098	*2,227	60,526	20,531
\$35,000 under \$40,000.....	455,813	17,096,061	455,813	16,602,913	215,342	41,123	-	-	46,762	35,053
\$40,000 under \$45,000.....	408,197	17,299,263	395,757	16,467,499	221,679	84,020	*5,608	*24,309	47,856	51,475
\$45,000 under \$50,000.....	331,571	15,695,324	331,571	15,358,815	213,719	53,833	-	-	43,806	8,878
\$50,000 under \$55,000.....	275,661	14,352,085	273,623	13,869,531	196,930	94,413	*8,754	*6,269	50,533	16,783
\$55,000 under \$60,000.....	178,847	10,298,990	169,415	9,345,222	123,493	153,583	*13,043	*34,274	41,382	29,780
\$60,000 under \$75,000.....	450,995	30,065,053	450,340	28,727,596	330,495	134,975	*12,096	*9,641	111,565	49,438
\$75,000 under \$100,000.....	218,012	18,556,780	212,664	17,697,786	191,762	135,018	8,561	94,060	85,919	93,797
\$100,000 under \$200,000.....	82,333	10,302,806	79,756	9,200,150	78,632	80,810	4,596	70,888	37,253	97,866
\$200,000 under \$500,000.....	7,641	2,013,610	7,272	1,458,092	7,484	63,560	1,241	24,264	5,355	54,257
\$500,000 under \$1,000,000.....	528	362,281	503	196,564	528	17,330	241	11,908	448	3,245
\$1,000,000 or more.....	139	389,891	133	160,258	136	7,797	104	7,809	122	22,283
Taxable returns, total.....	7,279,802	232,369,564	7,107,412	220,976,463	2,882,108	1,367,186	62,524	315,674	719,517	708,053
Nontaxable returns, total.....	4,622,775	47,491,015	4,538,623	46,047,656	373,943	145,119	*1,198	*3,502	71,913	24,502

Size of adjusted gross income	State income tax refunds		Business or profession				Sales of capital assets			
			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
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total.....	1,286,307	629,339	493,052	2,376,822	318,200	1,311,432	357,488	1,132,317	220,674	323,927
Under \$5,000.....	5,030	2,307	38,916	91,470	10,984	104,325	*6,489	*20,029	8,771	20,662
\$5,000 under \$10,000.....	*14,366	*3,830	65,049	284,027	22,252	102,986	*5,618	*9,071	*11,740	*22,240
\$10,000 under \$15,000.....	23,798	7,647	87,465	382,171	44,661	220,359	24,313	18,062	*15,556	*15,296
\$15,000 under \$20,000.....	48,433	13,926	31,733	143,344	21,804	134,387	21,542	42,849	*5,911	*5,619
\$20,000 under \$25,000.....	41,880	17,795	30,476	65,062	32,121	100,797	36,465	76,698	*12,535	*24,528
\$25,000 under \$30,000.....	103,924	45,756	32,681	57,146	21,058	91,497	*18,829	*15,061	*8,139	*21,985
\$30,000 under \$35,000.....	104,078	30,027	41,875	212,179	34,979	95,935	35,626	30,138	16,817	18,462
\$35,000 under \$40,000.....	101,728	52,894	27,182	78,407	31,493	64,191	25,366	35,446	*11,564	*15,162
\$40,000 under \$45,000.....	104,746	51,761	21,098	57,479	32,624	92,212	*14,766	*55,979	22,901	20,413
\$45,000 under \$50,000.....	127,427	57,515	20,255	82,338	13,804	34,581	23,870	29,104	*13,528	*16,872
\$50,000 under \$55,000.....	105,041	45,500	12,075	55,663	*7,505	*9,752	23,287	30,819	*11,814	*9,754
\$55,000 under \$60,000.....	94,296	36,415	*11,044	*55,161	*7,956	*41,200	*19,166	*39,845	*8,603	*4,227
\$60,000 under \$75,000.....	252,175	127,094	54,058	321,607	*16,339	*37,388	39,799	111,881	27,630	51,717
\$75,000 under \$100,000.....	107,689	76,773	14,156	118,847	16,766	154,260	36,571	89,249	26,988	32,862
\$100,000 under \$200,000.....	46,374	43,745	3,921	246,731	*3,542	*26,528	22,194	218,438	16,290	39,388
\$200,000 under \$500,000.....	4,920	13,480	1,033	106,122	*304	*1,016	3,182	157,070	1,726	4,374
\$500,000 under \$1,000,000.....	311	1,736	*16	*6,457	-	-	311	58,078	*129	*277
\$1,000,000 or more.....	90	1,138	*17	*12,613	*8	*19	96	94,499	32	88
Taxable returns, total.....	1,208,179	601,553	315,660	1,635,138	263,867	892,885	329,985	1,082,617	195,072	277,953
Nontaxable returns, total.....	78,128	27,786	177,393	741,684	54,333	418,548	27,503	49,700	25,602	45,975

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--Continued¹

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

Size of adjusted gross income	Taxable IRA distributions		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)
All returns, total.....	114,111	563,821	930,615	6,062,168	333,957	-608,915	*9,743	*18,794	81,008	368,878
Under \$5,000.....	*501	*2,964	14,518	69,141	11,197	-59,086	-	-	1,064	-139,603
\$5,000 under \$10,000.....	*8,455	*27,101	102,490	295,752	16,040	-31,892	-	-	*4,635	*3,289
\$10,000 under \$15,000.....	*11,665	*80,739	114,687	693,827	24,978	-37,953	-	-	*5,092	*18,325
\$15,000 under \$20,000.....	*12,281	*22,404	109,184	653,416	25,623	-38,719	-	-	*1,275	*5,616
\$20,000 under \$25,000.....	*14,720	*49,911	102,705	703,375	20,887	-55,241	*1,273	*3,740	*8,734	*41,044
\$25,000 under \$30,000.....	*7,357	*25,411	66,174	488,054	24,525	-4,303	*327	*1,783	*2,196	*4,880
\$30,000 under \$35,000.....	*10,059	*29,894	59,225	281,196	25,997	-67,897	*2,256	*3,609	*3,326	*23,485
\$35,000 under \$40,000.....	*7,536	*29,454	73,165	320,228	21,007	-60,757	-	-	*2,575	*4,479
\$40,000 under \$45,000.....	*5,578	*13,422	54,826	592,303	20,098	-26,282	-	-	*6,764	*17,004
\$45,000 under \$50,000.....	*4,480	*2,560	31,302	122,658	19,297	-62,411	*917	*7,686	*5,116	*18,219
\$50,000 under \$55,000.....	*7,598	*13,629	32,014	188,162	32,861	-43,562	-	-	*3,081	*7,434
\$55,000 under \$60,000.....	*6,706	*74,749	52,217	418,961	17,927	-27,226	-	-	*6,134	*11,043
\$60,000 under \$75,000.....	*4,545	*51,357	70,816	539,596	45,856	-99,439	*2,551	*1,674	15,690	28,541
\$75,000 under \$100,000.....	*8,819	*77,289	32,184	464,342	13,891	-5,765	*2,419	*302	*1,105	*9,492
\$100,000 under \$200,000.....	*3,268	*12,705	14,233	219,602	11,957	-2,574	-	-	11,897	220,651
\$200,000 under \$500,000.....	*530	*49,877	*836	*11,022	1,689	11,939	-	-	1,873	92,528
\$500,000 under \$1,000,000.....	*8	*280	*8	*37	*71	-451	-	-	358	78,497
\$1,000,000 or more.....	*4	*74	31	495	56	2,702	-	-	95	71,776
Taxable returns, total.....	108,660	509,587	763,478	5,499,443	281,617	-461,309	*9,743	*18,794	71,597	474,042
Nontaxable returns, total.....	5,451	54,234	167,137	562,725	52,340	-147,605	-	-	9,411	-105,164

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)
All returns, total.....	5,486	42,674	71,060	-412,958	1,040,708	1,903,766	124,844	657,397	242,112	557,241
Under \$5,000.....	**	**	*1,269	*55,774	32,182	42,262	*1,274	*2,974	*4,054	*4,300
\$5,000 under \$10,000.....	-	-	*2,178	*1,548	207,685	314,680	-	-	18,182	21,651
\$10,000 under \$15,000.....	-	-	*9,996	*52,906	214,807	391,831	*1,128	*875	19,623	36,200
\$15,000 under \$20,000.....	-	-	*5,092	*37,401	149,106	234,631	-	-	*16,268	*21,927
\$20,000 under \$25,000.....	-	-	*12,062	*72,649	101,794	184,288	*14,888	*10,913	22,429	47,782
\$25,000 under \$30,000.....	-	-	*3,369	*9,905	69,491	121,513	15,989	30,486	18,575	57,799
\$30,000 under \$35,000.....	-	-	*2,102	*32,773	70,758	162,847	13,180	20,523	*15,696	*44,924
\$35,000 under \$40,000.....	-	-	*3,163	*18,357	35,786	85,363	*7,688	*25,215	22,808	31,801
\$40,000 under \$45,000.....	-	-	*10,818	*56,261	34,869	75,873	18,446	98,486	*10,045	*7,948
\$45,000 under \$50,000.....	*918	*8,116	6,279	*32,189	36,066	57,820	*2,523	*21,206	*10,445	*51,032
\$50,000 under \$55,000.....	-	-	*2,716	*11,929	33,999	74,569	*4,186	*29,593	*11,627	*43,824
\$55,000 under \$60,000.....	*906	*14,666	*921	*4,524	*14,403	*53,706	*16,656	*153,260	*17,913	*19,359
\$60,000 under \$75,000.....	*2,551	*15,740	*1,896	*5,055	32,834	90,478	*9,909	*97,347	24,475	30,791
\$75,000 under \$100,000.....	-	-	*7,727	*43,674	*6,024	*9,015	13,014	108,012	19,248	33,158
\$100,000 under \$200,000.....	*723	*1,304	*1,423	*7,439	*865	*4,832	5,256	49,509	9,878	86,396
\$200,000 under \$500,000.....	*346	*2,596	*3	*716	-	-	*679	*8,295	*689	*3,717
\$500,000 under \$1,000,000.....	*39	-	*42	*49	*39	*59	*24	*584	*96	*1,296
\$1,000,000 or more.....	*3	*2,861	*3	*1,804	-	-	*5	*120	59	13,338
Taxable returns, total.....	**	**	60,154	-300,528	556,630	1,136,032	122,472	652,864	203,803	396,190
Nontaxable returns, total.....	**	**	10,906	-112,429	484,078	767,734	*2,372	*4,533	38,310	161,051

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—Continued¹

(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		Moving expenses adjustment		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	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
All returns, total.....	651,772	825,449	100,053	141,351	32,843	44,745	410,292	167,632	83,105	147,656	6,892	35,294
Under \$5,000.....	37,336	17,305	*1,761	*3,403	*487	*903	32,123	6,538	*4,835	*5,410	-	-
\$5,000 under \$10,000.....	68,238	22,345	*1,196	*1,794	-	-	60,712	20,245	-	-	-	-
\$10,000 under \$15,000.....	102,783	54,994	*7,185	*3,643	*1,128	*733	82,832	30,043	*5,911	*8,016	-	-
\$15,000 under \$20,000.....	33,149	18,322	*2,194	*3,117	*1,275	*2,549	27,134	9,850	-	-	-	-
\$20,000 under \$25,000.....	47,029	35,388	*14,007	*15,032	*1,273	*2,546	24,918	4,554	*5,558	*6,787	-	-
\$25,000 under \$30,000.....	52,722	99,180	*16,010	*25,899	-	-	23,551	3,763	*3,362	*4,454	34	66
\$30,000 under \$35,000.....	48,314	63,236	*18,985	*31,261	*6,766	*11,411	24,879	16,665	*6,583	*2,207	1,128	1,692
\$35,000 under \$40,000.....	37,435	87,563	*2,553	*4,860	*2,049	*3,862	12,648	5,198	*15,745	*26,994	1,128	1,735
\$40,000 under \$45,000.....	43,843	40,565	*8,813	*8,293	*4,325	*936	13,164	4,033	*6,063	*8,045	1,128	2,522
\$45,000 under \$50,000.....	23,939	18,532	*8,008	*10,012	*3,709	*2,716	15,931	5,776	-	-	-	-
\$50,000 under \$55,000.....	30,864	72,356	*5,933	*11,866	-	-	12,543	5,662	*4,808	*13,079	-	-
\$55,000 under \$60,000.....	15,673	19,433	*2,419	*4,837	*2,419	*4,837	*7,112	*3,927	*6,142	*5,699	-	-
\$60,000 under \$75,000.....	62,311	60,507	*2,878	*2,878	*2,552	*2,553	47,720	22,248	*11,911	*20,169	327	2,309
\$75,000 under \$100,000.....	27,170	68,572	*4,861	*8,920	*3,944	*7,085	17,167	8,032	*4,970	*4,078	1,044	3,507
\$100,000 under \$200,000.....	16,231	109,878	*1,721	*2,478	*1,718	*2,212	6,050	14,532	6,466	40,727	1,207	12,907
\$200,000 under \$500,000.....	4,510	34,932	*1,520	*3,040	*1,193	*2,386	1,739	5,613	710	1,818	859	9,543
\$500,000 under \$1,000,000.....	*75	*1,017	*8	*16	*8	*16	*27	*378	*40	*173	11	439
\$1,000,000 or more.....	50	1,324	-	-	-	-	44	575	**	**	27	575
Taxable returns, total.....	462,439	737,708	91,540	131,685	31,229	43,109	242,787	113,192	73,634	136,286	6,892	35,294
Nontaxable returns, total.....	189,334	87,742	*8,513	*9,666	*1,615	*1,636	167,506	54,440	*9,472	*11,370	-	-

Size of adjusted gross income	Itemized deductions									
	Total		Medical and dental expenses 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
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
All returns, total.....	2,139,988	26,456,908	241,239	671,094	2,104,357	8,109,232	1,902,964	12,031,193	1,868,592	2,679,634
Under \$5,000.....	*1,802	*17,045	*1,801	*9,537	*1,802	*2,420	*714	*1,969	*1,424	*521
\$5,000 under \$10,000.....	26,026	218,841	*7,921	*19,859	26,026	39,679	23,557	126,126	15,741	20,878
\$10,000 under \$15,000.....	29,829	267,672	18,196	40,361	28,555	56,758	24,879	122,831	21,831	21,393
\$15,000 under \$20,000.....	70,956	701,788	26,931	86,840	66,321	110,023	52,874	341,102	56,964	35,690
\$20,000 under \$25,000.....	102,540	878,059	32,794	85,742	99,178	163,468	81,991	439,262	89,909	92,549
\$25,000 under \$30,000.....	167,728	1,761,944	42,872	79,063	167,728	347,615	142,768	785,213	133,049	133,226
\$30,000 under \$35,000.....	215,476	1,982,283	40,341	96,779	205,330	477,678	188,506	923,182	179,400	211,400
\$35,000 under \$40,000.....	179,515	1,790,810	*22,517	*62,330	176,133	510,301	154,743	878,301	160,150	159,187
\$40,000 under \$45,000.....	174,162	1,899,373	*9,669	*25,187	170,780	507,396	159,564	843,503	141,523	229,759
\$45,000 under \$50,000.....	199,078	2,144,698	*14,409	*30,188	194,598	674,505	181,070	1,093,014	176,561	171,327
\$50,000 under \$55,000.....	184,265	2,337,011	*9,107	*25,423	184,265	709,415	166,968	1,035,441	156,463	180,816
\$55,000 under \$60,000.....	138,721	1,693,817	*3,837	*20,267	138,721	525,399	127,583	731,500	131,957	288,620
\$60,000 under \$75,000.....	360,514	5,038,755	*7,265	*29,839	355,544	1,729,404	341,871	2,289,910	331,530	488,817
\$75,000 under \$100,000.....	199,997	3,423,449	*2,567	*51,419	199,997	1,223,303	173,700	1,447,865	186,914	432,576
\$100,000 under \$200,000.....	81,314	1,967,323	*1,012	*8,261	81,314	810,046	75,744	860,861	77,756	169,337
\$200,000 under \$500,000.....	7,480	261,876	-	-	7,479	169,087	5,957	88,551	6,839	31,828
\$500,000 under \$1,000,000.....	449	35,777	-	-	449	26,059	362	11,124	448	4,188
\$1,000,000 or more.....	136	36,387	-	-	136	26,676	113	11,437	133	7,523
Taxable returns, total.....	2,035,430	24,771,996	186,487	508,040	2,005,532	7,885,342	1,818,089	11,378,256	1,778,090	2,516,320
Nontaxable returns, total.....	104,559	1,684,912	54,752	163,054	98,825	223,890	84,874	652,938	90,502	163,314

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--Continued¹

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

Size of adjusted gross income	Itemized deductions--continued						Basic standard deduction		Additional standard deduction	
	Casualty or theft loss deduction		Moving expenses deduction		Total miscellaneous deductions					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns, total.....	*9,931	**197,732	-	-	709,466	2,855,350	9,749,984	49,779,041	269,199	288,484
Under \$5,000.....	-	-	-	-	*1,090	*2,597	896,921	3,906,114	22,284	23,211
\$5,000 under \$10,000.....	-	-	-	-	*7,419	*12,301	2,120,768	10,255,703	50,529	51,637
\$10,000 under \$15,000.....	-	-	-	-	*7,494	*26,328	2,190,744	11,342,796	80,061	82,448
\$15,000 under \$20,000.....	*3,362	*25,822	-	-	34,064	102,311	1,545,083	8,000,312	40,411	48,508
\$20,000 under \$25,000.....	-	-	-	-	29,803	97,038	1,062,272	5,645,818	22,710	29,342
\$25,000 under \$30,000.....	*3,362	*15,195	-	-	73,098	401,632	585,250	2,987,705	*16,870	*16,926
\$30,000 under \$35,000.....	-	-	-	-	64,783	273,244	464,840	2,494,451	*5,491	*5,766
\$35,000 under \$40,000.....	-	-	-	-	86,478	180,690	276,299	1,588,229	*4,393	*3,514
\$40,000 under \$45,000.....	-	-	-	-	55,891	293,529	234,035	1,300,886	*13,538	*14,502
\$45,000 under \$50,000.....	-	-	-	-	52,662	175,664	132,493	787,381	*1,098	*824
\$50,000 under \$55,000.....	-	-	-	-	73,085	385,916	91,396	546,816	*1,835	*1,560
\$55,000 under \$60,000.....	-	-	-	-	40,811	128,031	40,126	252,265	*5,518	*6,052
\$60,000 under \$75,000.....	*2,551	*128,752	-	-	101,063	372,032	90,481	558,817	*2,933	*2,200
\$75,000 under \$100,000.....	*327	*269	-	-	78,420	268,017	18,015	105,539	*721	*1,082
\$100,000 under \$200,000.....	**329	**27,693	-	-	22,058	128,704	*1,019	*4,771	*650	*796
\$200,000 under \$500,000.....	**	**	-	-	*1,181	*5,988	*160	*1,017	*157	*119
\$500,000 under \$1,000,000.....	**	**	-	-	*51	*1,161	*79	*401	-	-
\$1,000,000 or more.....	-	-	-	-	*16	*167	*3	*19	-	-
Taxable returns, total.....	*654	*27,138	-	-	666,718	2,544,194	5,244,265	25,385,507	196,927	212,993
Nontaxable returns, total.....	*9,277	*170,594	-	-	42,749	311,156	4,505,719	24,393,533	72,272	75,490

Size of adjusted gross income	Taxable income		Tax credits							
			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	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
All returns, total.....	8,851,572	147,902,903	2,925,662	1,247,975	1,012,972	426,578	*9,274	*1,849	20,614	3,316
Under \$5,000.....	113,381	46,718	*1,273	*398	-	-	*1,273	*398	-	-
\$5,000 under \$10,000.....	763,620	1,513,531	204,047	16,848	*5,057	*2,266	*3,362	*101	-	-
\$10,000 under \$15,000.....	1,509,955	5,539,620	738,556	213,857	145,830	40,880	*1,275	*525	-	-
\$15,000 under \$20,000.....	1,485,157	10,054,004	848,538	507,927	195,268	82,782	*3,365	*825	-	-
\$20,000 under \$25,000.....	1,159,076	12,746,958	560,581	262,692	129,931	68,259	-	-	*1,005	*90
\$25,000 under \$30,000.....	736,206	11,652,522	106,953	41,493	93,712	38,085	-	-	*300	*109
\$30,000 under \$35,000.....	679,218	13,252,567	67,170	28,468	65,160	28,152	-	-	*2,010	*317
\$35,000 under \$40,000.....	455,813	10,513,434	58,160	20,961	58,160	20,961	-	-	-	-
\$40,000 under \$45,000.....	408,197	11,381,778	78,483	29,760	75,101	26,652	-	-	-	-
\$45,000 under \$50,000.....	330,473	10,485,232	54,795	30,821	54,795	30,821	-	-	-	-
\$50,000 under \$55,000.....	274,537	9,517,413	38,666	14,379	35,798	14,290	-	-	*2,868	*89
\$55,000 under \$60,000.....	178,847	6,984,656	35,116	15,168	31,343	15,072	-	-	*4,679	*96
\$60,000 under \$75,000.....	448,444	20,863,779	70,706	31,795	66,453	29,869	-	-	*4,253	*1,925
\$75,000 under \$100,000.....	218,012	13,241,128	46,709	24,099	44,943	24,052	-	-	*1,766	*47
\$100,000 under \$200,000.....	82,333	7,700,788	13,461	8,220	*10,259	*3,774	-	-	*2,492	*220
\$200,000 under \$500,000.....	7,638	1,729,174	2,194	1,043	**1,162	**664	-	-	1,033	379
\$500,000 under \$1,000,000.....	526	326,118	*202	*24	-	-	-	-	*160	*22
\$1,000,000 or more.....	139	353,484	53	22	**	**	-	-	49	21
Taxable returns, total.....	7,279,695	143,576,090	1,353,785	598,778	677,862	290,542	*8,001	*1,451	20,614	3,316
Nontaxable returns, total.....	1,571,877	4,326,812	1,571,877	649,197	335,110	136,036	*1,273	*398	-	-

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--Continued¹

(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		EIC refundable portion		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	Number of returns	Amount
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)
All returns, total.....	7,279,695	23,908,274	7,536	10,194	4,896,206	6,831,722	4,114,382	5,887,196	7,279,802	23,918,468	7,324,411	24,289,477
Under \$5,000.....	112,108	6,661	*107	*1,495	550,115	401,056	542,919	392,388	112,216	8,157	128,673	13,221
\$5,000 under \$10,000.....	678,100	210,418	-	-	1,428,781	2,327,307	1,308,523	2,263,517	678,100	210,418	685,741	215,733
\$10,000 under \$15,000.....	776,035	617,960	-	-	1,417,042	2,757,632	1,417,042	2,527,768	776,035	617,960	779,813	645,795
\$15,000 under \$20,000.....	807,178	1,000,219	-	-	952,409	1,126,595	779,623	679,759	807,178	1,000,219	817,053	1,010,324
\$20,000 under \$25,000.....	1,092,634	1,649,125	-	-	534,918	218,650	66,275	23,764	1,092,634	1,649,125	1,096,165	1,672,289
\$25,000 under \$30,000.....	732,844	1,709,546	-	-	*12,942	*482	-	-	732,844	1,709,546	736,169	1,725,012
\$30,000 under \$35,000.....	679,218	2,037,276	-	-	-	-	-	-	679,218	2,037,276	679,218	2,078,562
\$35,000 under \$40,000.....	455,813	1,624,524	-	-	-	-	-	-	455,813	1,624,524	455,813	1,649,558
\$40,000 under \$45,000.....	404,815	1,823,989	*1,098	*280	-	-	-	-	404,815	1,824,269	404,815	1,842,353
\$45,000 under \$50,000.....	330,473	1,667,060	-	-	-	-	-	-	330,473	1,667,060	330,473	1,684,114
\$50,000 under \$55,000.....	274,537	1,547,840	*2,196	*148	-	-	-	-	274,537	1,547,788	274,537	1,565,566
\$55,000 under \$60,000.....	178,847	1,149,929	-	-	-	-	-	-	178,847	1,149,929	178,847	1,169,073
\$60,000 under \$75,000.....	448,444	3,691,513	-	-	-	-	-	-	448,444	3,691,513	448,444	3,759,564
\$75,000 under \$100,000.....	218,012	2,652,469	*1,835	*1,529	-	-	-	-	218,012	2,653,999	218,012	2,684,077
\$100,000 under \$200,000.....	82,333	1,771,557	*2,008	*2,905	-	-	-	-	82,333	1,774,462	82,333	1,808,861
\$200,000 under \$500,000.....	7,638	509,845	*201	*3,488	-	-	-	-	7,638	513,333	7,639	524,562
\$500,000 under \$1,000,000.....	526	111,846	**91	**348	-	-	-	-	526	112,185	526	112,940
\$1,000,000 or more.....	139	126,694	**	**	-	-	-	-	139	126,704	139	127,872
Taxable returns, total.....	7,279,695	23,908,274	7,536	10,194	751,456	296,425	-	-	7,279,802	23,918,468	7,279,802	24,269,698
Nontaxable returns, total.....	-	-	-	-	4,144,751	6,535,297	4,114,382	5,887,196	-	-	44,609	19,779

Size of adjusted gross income	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				
	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
All returns, total.....	11,618,118	36,253,492	11,553,300	35,465,745	172,153	744,380	11,599,357	18,257,954	264,641	449,853
Under \$5,000.....	801,353	193,178	794,101	182,243	*7,144	*10,222	872,272	575,198	23,558	4,065
\$5,000 under \$10,000.....	2,028,011	1,129,237	2,019,872	1,124,069	*11,959	*5,169	2,126,486	3,183,369	*16,947	*6,893
\$10,000 under \$15,000.....	2,180,682	2,172,111	2,151,462	2,123,644	34,778	48,467	2,196,753	4,064,730	22,699	21,589
\$15,000 under \$20,000.....	1,611,549	2,757,592	1,606,733	2,734,429	*14,075	*19,307	1,603,770	2,429,970	*8,580	*6,018
\$20,000 under \$25,000.....	1,162,266	2,978,601	1,156,646	2,953,646	19,134	24,955	1,130,513	1,343,745	34,299	17,905
\$25,000 under \$30,000.....	749,575	2,607,724	745,065	2,587,067	*9,344	*20,657	739,210	889,761	*9,465	*11,470
\$30,000 under \$35,000.....	676,913	2,957,224	676,912	2,938,010	*11,189	*19,214	660,149	903,220	17,941	29,168
\$35,000 under \$40,000.....	455,813	2,349,399	455,487	2,339,702	*4,959	*8,934	444,300	702,745	*11,186	*3,218
\$40,000 under \$45,000.....	408,197	2,554,086	408,197	2,523,558	*7,892	*30,143	395,055	726,210	*11,092	*15,418
\$45,000 under \$50,000.....	331,571	2,234,749	331,571	2,230,616	*653	*4,133	319,172	569,592	*12,399	*19,019
\$50,000 under \$55,000.....	274,540	2,097,088	274,385	2,083,899	*7,748	*13,189	262,777	548,516	11,764	16,994
\$55,000 under \$60,000.....	178,847	1,540,135	177,941	1,490,213	*6,008	*49,570	166,226	392,172	12,621	21,403
\$60,000 under \$75,000.....	450,668	4,700,501	450,340	4,614,156	15,709	74,333	407,709	987,753	38,565	50,665
\$75,000 under \$100,000.....	218,012	3,244,410	216,264	3,152,514	10,057	83,440	199,977	595,401	18,035	35,262
\$100,000 under \$200,000.....	81,816	2,031,542	- 80,426	1,868,746	8,656	154,457	69,946	298,965	12,387	80,027
\$200,000 under \$500,000.....	7,641	506,767	7,266	406,081	2,536	96,903	4,787	30,199	2,698	50,275
\$500,000 under \$1,000,000.....	528	111,742	501	65,999	240	45,455	*246	*15,194	282	17,978
\$1,000,000 or more.....	136	87,407	133	47,154	71	35,832	*8	*1,215	122	42,486
Taxable returns, total.....	7,245,768	33,070,142	7,197,431	32,305,815	153,230	725,331	7,012,366	9,204,579	249,957	445,079
Nontaxable returns, total.....	4,372,349	3,183,350	4,355,869	3,159,931	18,923	19,049	4,586,991	9,053,375	14,684	4,774

* 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.

¹ 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 Income¹

(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)
All returns, total.....	2,993,313	105,712,427	2,495,779	85,038,117	1,998,036	2,681,510	116,508	493,992	802,371	1,933,651
Under \$5,000.....	261,693	161,475	186,557	545,046	98,510	61,698	*4,882	*4,621	29,756	16,057
\$5,000 under \$10,000.....	285,787	2,172,397	200,787	1,378,292	127,400	118,106	*8,419	*14,037	49,311	62,089
\$10,000 under \$15,000.....	291,161	3,623,710	172,103	1,865,079	182,575	397,393	*4,677	*2,529	68,817	82,241
\$15,000 under \$20,000.....	306,477	5,381,785	245,799	3,703,504	181,489	172,664	*5,873	*18,645	60,117	156,454
\$20,000 under \$25,000.....	228,649	5,094,326	189,399	3,731,458	141,919	260,026	*10,261	*64,547	48,043	145,707
\$25,000 under \$30,000.....	232,931	6,382,080	204,176	5,124,809	144,683	188,732	*4,299	*3,476	59,415	162,489
\$30,000 under \$35,000.....	206,154	6,711,765	177,893	5,197,424	157,772	87,559	*1,100	*206	51,534	85,211
\$35,000 under \$40,000.....	176,579	6,653,022	162,484	5,358,926	127,630	203,122	*10,640	*70,221	50,679	124,337
\$40,000 under \$45,000.....	162,249	6,902,262	150,963	5,995,521	116,657	110,112	*9,074	*50,982	38,091	100,392
\$45,000 under \$50,000.....	142,587	6,725,984	134,307	5,623,776	102,019	138,455	*9,325	*35,870	35,702	211,697
\$50,000 under \$55,000.....	128,572	6,701,363	123,033	5,817,332	108,024	153,067	*8,345	*26,496	54,458	75,649
\$55,000 under \$60,000.....	96,850	5,557,598	92,092	4,508,572	86,437	49,292	*2,170	*1,500	32,114	33,319
\$60,000 under \$75,000.....	209,031	14,057,535	206,665	12,898,079	178,682	129,576	*4,768	*13,076	68,713	59,980
\$75,000 under \$100,000.....	166,634	14,352,030	157,456	11,931,028	153,381	171,624	14,317	52,737	86,535	234,234
\$100,000 under \$200,000.....	85,844	11,325,466	81,295	8,917,792	79,047	361,973	15,280	102,659	59,654	289,387
\$200,000 under \$500,000.....	11,087	2,981,487	9,891	1,982,910	10,782	51,729	2,480	19,898	8,583	86,831
\$500,000 under \$1,000,000.....	872	583,185	742	336,794	872	16,203	496	8,404	746	5,162
\$1,000,000 or more.....	155	344,958	138	121,777	155	10,180	103	4,087	103	2,416
Taxable returns, total.....	2,501,887	102,452,501	2,153,324	82,616,696	1,795,813	2,501,562	114,939	491,949	741,617	1,874,318
Nontaxable returns, total.....	491,426	3,259,926	342,454	2,421,421	202,223	179,948	1,568	2,043	60,753	59,332

Size of adjusted gross income	State income tax refunds		Business or profession				Sales of capital assets			
			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
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total.....	572,054	282,873	428,381	4,261,568	149,087	632,979	470,092	2,761,794	166,096	265,023
Under \$5,000.....	*3,091	*825	30,536	95,521	16,557	177,720	18,353	33,089	5,043	12,616
\$5,000 under \$10,000.....	*3,821	*504	41,296	203,829	*8,925	*36,594	28,194	56,478	*12,226	*22,405
\$10,000 under \$15,000.....	*6,502	*2,596	49,651	334,962	12,290	33,591	29,429	91,881	*9,752	*25,353
\$15,000 under \$20,000.....	16,374	6,286	37,803	281,633	*8,276	*26,653	16,579	51,941	15,748	32,427
\$20,000 under \$25,000.....	13,072	3,603	19,647	196,359	*7,328	*19,345	33,011	61,679	11,113	8,252
\$25,000 under \$30,000.....	49,708	11,662	41,231	356,451	16,139	63,911	42,736	111,839	12,469	6,740
\$30,000 under \$35,000.....	54,571	24,840	24,832	298,376	*10,906	*51,775	35,850	55,816	*5,593	*7,020
\$35,000 under \$40,000.....	34,746	13,055	17,339	151,386	*9,210	*20,870	48,108	114,466	6,868	16,911
\$40,000 under \$45,000.....	56,599	20,839	24,678	188,098	*7,114	*53,644	18,003	37,966	12,898	30,838
\$45,000 under \$50,000.....	48,436	26,850	20,052	217,428	*4,867	*4,316	22,826	99,804	*7,032	*5,302
\$50,000 under \$55,000.....	43,936	25,780	25,059	116,065	*2,675	*23,111	24,356	72,237	15,858	22,261
\$55,000 under \$60,000.....	39,452	18,292	23,080	280,910	*13,817	*22,818	22,577	105,573	*11,428	*13,385
\$60,000 under \$75,000.....	85,785	35,851	35,357	192,940	*11,252	*48,504	43,650	173,277	8,056	17,780
\$75,000 under \$100,000.....	64,628	35,988	19,501	458,083	*11,600	*10,667	44,069	491,585	16,353	18,410
\$100,000 under \$200,000.....	44,993	41,491	15,480	573,479	7,068	25,858	33,704	506,755	14,975	24,083
\$200,000 under \$500,000.....	5,964	13,241	2,759	278,974	*1,044	*13,438	7,965	402,793	*468	*785
\$500,000 under \$1,000,000.....	*285	*562	*65	*34,094	-	-	606	155,217	*177	*338
\$1,000,000 or more.....	91	807	*16	*2,983	*19	*166	75	139,397	*40	*118
Taxable returns, total.....	549,708	275,604	326,103	3,589,130	123,178	425,495	438,442	2,652,670	150,570	228,288
Nontaxable returns, total.....	22,346	7,268	102,279	672,438	25,910	207,484	31,650	109,123	15,526	36,735

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--Continued¹

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

Size of adjusted gross income	Taxable IRA distributions		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)
All returns, total.....	135,928	1,027,347	669,123	6,850,387	338,238	-57,443	19,062	31,414	122,213	759,454
Under \$5,000.....	*1,197	*1,763	16,833	60,468	15,187	6,961	*2,548	-3,798	4,782	-41,176
\$5,000 under \$10,000.....	*11,821	*7,401	73,951	372,348	17,687	5,422	*1,273	*7,385	*8,756	*890
\$10,000 under \$15,000.....	12,658	32,449	92,027	711,114	26,238	41,041	*4,646	*6,829	*6,370	*756
\$15,000 under \$20,000.....	15,920	103,770	86,959	852,898	32,805	24,803	*427	*1,258	*7,476	*517
\$20,000 under \$25,000.....	*15,547	*119,956	50,437	543,573	21,173	9,863	-	-	*4,506	*6,081
\$25,000 under \$30,000.....	*3,153	*11,473	53,399	548,350	19,561	-109,598	*1,121	*3,672	*11,396	*27,052
\$30,000 under \$35,000.....	22,641	142,834	53,734	735,879	22,928	-32,506	-	-	*11,011	*9,807
\$35,000 under \$40,000.....	*13,621	*49,126	43,433	523,490	31,747	-42,082	*1,098	*2,183	13,676	35,467
\$40,000 under \$45,000.....	*9,122	*66,005	37,559	346,689	20,960	2,679	*1,248	*2,258	*4,954	*6,852
\$45,000 under \$50,000.....	*921	*1,802	26,040	277,958	12,264	11,010	*1,106	*999	*4,145	*40,535
\$50,000 under \$55,000.....	*5,521	*36,274	29,609	342,339	11,805	-5,593	*3,382	*16,909	*8,971	*34,732
\$55,000 under \$60,000.....	*2,196	*45,127	21,559	420,824	21,235	2,644	-	-	*3,322	*10,076
\$60,000 under \$75,000.....	*5,523	*24,992	29,006	353,583	24,169	-30,683	*910	*13,329	*3,681	*41,478
\$75,000 under \$100,000.....	12,481	314,208	34,450	447,209	34,132	-73,845	*805	*11,878	12,729	163,759
\$100,000 under \$200,000.....	2,823	62,287	18,264	256,672	23,468	64,394	*336	*4,804	12,936	286,005
\$200,000 under \$500,000.....	*779	*7,855	1,673	49,156	2,499	52,395	*164	*42	2,964	81,423
\$500,000 under \$1,000,000.....	-	-	*159	*7,268	303	9,326	-	-	424	20,512
\$1,000,000 or more.....	*4	*24	*31	*569	78	6,327	-	-	115	49,428
Taxable returns, total.....	117,989	989,970	579,272	6,315,774	292,512	-10,450	15,239	27,819	106,133	786,361
Nontaxable returns, total.....	17,940	37,377	89,851	534,613	45,726	-46,993	*3,824	*3,595	16,080	-26,907

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)
All returns, total.....	22,511	40,858	84,813	-224,561	288,181	732,528	203,286	1,156,897	199,147	362,487
Under \$5,000.....	-	-	9,484	-75,414	*17,937	*20,371	**	**	13,225	5,713
\$5,000 under \$10,000.....	-	-	*7,398	*18,607	*15,180	*39,731	-	-	*5,767	*6,772
\$10,000 under \$15,000.....	*3,362	*881	*3,805	*2,911	28,305	69,458	-	-	13,239	11,987
\$15,000 under \$20,000.....	-	-	5,849	-19,535	42,270	100,895	**3,327	**4,382	17,368	30,753
\$20,000 under \$25,000.....	*2,371	*29,481	10,103	-42,609	22,087	70,727	*11,379	*22,715	*9,452	*6,243
\$25,000 under \$30,000.....	*1,098	*42	12,348	-10,927	20,762	60,925	25,032	39,906	*12,503	*9,277
\$30,000 under \$35,000.....	*3,382	*30	*6,428	-12,572	33,597	93,397	41,853	123,407	*17,921	*10,613
\$35,000 under \$40,000.....	-	-	*7,326	*1,722	15,539	47,394	-30,048	130,159	14,479	48,646
\$40,000 under \$45,000.....	-	-	*2,767	*22,858	14,983	58,810	12,560	83,857	*18,920	*31,966
\$45,000 under \$50,000.....	*4,480	*327	*2,870	*10,949	*16,667	*20,492	15,848	126,722	*3,295	*10,413
\$50,000 under \$55,000.....	*4,203	*4,801	*5,379	*12,336	*12,910	*28,487	12,392	70,764	*7,668	*4,026
\$55,000 under \$60,000.....	*921	*2	*1,207	*31,434	*8,213	*20,410	12,573	130,559	*8,084	*9,372
\$60,000 under \$75,000.....	-	-	3,262	32,283	21,930	72,935	12,973	130,774	23,323	47,483
\$75,000 under \$100,000.....	*1,629	*933	*4,392	*6,403	*13,859	*24,251	16,414	196,360	21,227	66,677
\$100,000 under \$200,000.....	*627	*4,496	*1,886	*18,491	*3,639	*3,079	7,266	81,028	11,655	49,398
\$200,000 under \$500,000.....	*355	*343	*257	*4,797	*303	*1,167	*1,354	*13,443	*798	*962
\$500,000 under \$1,000,000.....	*80	*106	*43	*630	-	-	*241	*2,566	*174	*468
\$1,000,000 or more.....	*4	*71	*8	*176	-	-	*27	*256	50	11,718
Taxable returns, total.....	22,511	40,858	59,789	-93,664	242,580	645,578	203,174	1,156,542	181,735	354,179
Nontaxable returns, total.....	-	-	25,024	-130,896	45,601	86,950	*112	*355	17,413	8,308

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--Continued¹

(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		Moving expenses adjustment		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	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
All returns, total.....	601,742	873,155	128,410	159,348	48,198	63,558	421,504	300,620	37,452	85,243	31,689	160,900
Under \$5,000.....	39,574	16,257	*5,359	*4,450	-	-	31,561	8,228	-	-	-	-
\$5,000 under \$10,000.....	46,044	27,177	*13,211	*10,639	*1,128	*1,269	35,236	15,269	-	-	-	-
\$10,000 under \$15,000.....	56,655	40,365	*2,549	*2,931	-	-	47,148	23,935	*2,401	*4,919	149	174
\$15,000 under \$20,000.....	55,402	60,637	*7,038	*7,522	*1,424	*1,573	36,147	22,453	*6,332	*12,023	1,128	2,256
\$20,000 under \$25,000.....	33,539	43,614	*7,994	*11,849	*3,555	*7,110	22,725	16,324	*1,275	*4,358	327	499
\$25,000 under \$30,000.....	55,937	90,471	20,005	32,166	*4,708	*6,709	42,578	29,938	3,354	3,608	5,354	16,351
\$30,000 under \$35,000.....	42,608	55,823	14,932	10,570	*6,006	*6,468	27,086	22,254	-	-	921	5,529
\$35,000 under \$40,000.....	41,994	71,285	12,303	19,265	*6,765	*11,338	15,098	11,293	9,012	12,883	4,303	9,978
\$40,000 under \$45,000.....	41,577	32,878	*13,797	*11,438	*5,128	*4,484	27,252	12,733	-	-	1,156	3,430
\$45,000 under \$50,000.....	35,383	62,617	12,223	13,437	*5,842	*5,529	21,026	17,241	*4,303	*23,092	1,276	1,933
\$50,000 under \$55,000.....	31,018	27,619	*3,144	*6,287	*2,809	*5,428	19,347	9,749	*5,629	*4,572	2,049	1,464
\$55,000 under \$60,000.....	24,673	40,099	*963	*1,926	*41	*10	22,628	21,069	-	-	3,667	14,496
\$60,000 under \$75,000.....	40,485	49,776	9,137	16,384	5,669	6,588	32,247	16,312	921	1,423	2,734	5,579
\$75,000 under \$100,000.....	25,395	92,167	*1,435	*2,871	*1,285	*1,166	19,963	32,730	-	-	2,909	33,917
\$100,000 under \$200,000.....	26,893	113,768	3,775	6,740	3,452	5,507	18,172	32,232	3,594	17,138	3,909	44,905
\$200,000 under \$500,000.....	4,433	46,990	*516	*824	*360	*312	3,064	8,004	591	923	1,782	20,199
\$500,000 under \$1,000,000.....	*257	*1,142	*9	*17	*9	*17	*178	*694	*39	*304	-	-
\$1,000,000 or more.....	74	470	*20	*33	*19	*31	49	164	-	-	24	191
Taxable returns, total.....	500,833	797,495	121,427	149,599	46,744	61,636	326,876	249,166	36,217	80,451	30,085	157,971
Nontaxable returns, total.....	100,909	75,661	*6,984	*9,749	*1,455	*1,922	94,628	51,454	1,235	4,792	1,604	2,929

Size of adjusted gross income	Itemized deductions									
	Total		Medical and dental expenses 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
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
All returns, total.....	1,177,404	14,912,019	164,586	602,150	1,171,525	4,902,672	1,013,297	6,901,405	1,051,852	1,732,183
Under \$5,000.....	*5,021	*43,748	*3,746	*10,525	*5,021	*2,867	*2,549	*14,726	*2,550	*632
\$5,000 under \$10,000.....	15,401	127,471	14,125	56,964	14,678	21,706	*10,856	*32,227	*9,638	*7,948
\$10,000 under \$15,000.....	31,932	224,210	14,380	44,005	31,925	50,059	25,095	110,847	24,750	8,990
\$15,000 under \$20,000.....	69,554	547,118	29,713	151,103	67,328	101,321	39,264	162,220	57,274	56,727
\$20,000 under \$25,000.....	43,383	298,491	8,647	38,786	43,375	80,863	39,731	129,968	34,257	35,624
\$25,000 under \$30,000.....	85,719	835,338	10,359	27,186	85,719	237,880	68,832	416,003	70,114	80,886
\$30,000 under \$35,000.....	96,797	950,331	22,048	61,177	95,698	235,896	83,591	497,344	84,632	89,854
\$35,000 under \$40,000.....	73,301	738,090	*4,836	*23,549	72,203	206,847	54,398	299,506	66,510	123,246
\$40,000 under \$45,000.....	93,722	1,020,484	16,355	34,345	93,722	301,505	88,794	588,381	83,994	79,598
\$45,000 under \$50,000.....	89,692	1,074,917	*9,796	*30,986	89,692	290,138	72,870	535,592	76,221	135,527
\$50,000 under \$55,000.....	96,372	1,048,263	*8,703	*13,074	96,372	363,472	93,221	525,625	92,990	104,828
\$55,000 under \$60,000.....	69,276	941,323	*3,849	*40,417	69,276	278,703	64,664	461,707	61,426	123,660
\$60,000 under \$75,000.....	173,789	2,444,873	9,039	13,027	173,789	847,261	167,911	1,197,948	168,683	313,882
\$75,000 under \$100,000.....	139,439	2,382,167	7,930	48,501	139,439	847,170	120,782	994,107	129,025	296,816
\$100,000 under \$200,000.....	82,758	1,809,136	*862	*1,902	82,048	795,708	70,855	771,227	79,164	216,847
\$200,000 under \$500,000.....	10,405	363,223	*156	*5,087	10,397	196,946	9,371	153,157	9,790	42,504
\$500,000 under \$1,000,000.....	706	39,550	*41	*1,516	706	27,362	417	8,019	706	12,864
\$1,000,000 or more.....	136	23,289	-	-	136	16,970	95	2,799	127	1,751
Taxable returns, total.....	1,133,333	14,235,996	134,816	407,118	1,130,412	4,808,588	979,406	6,637,587	1,017,188	1,684,415
Nontaxable returns, total.....	44,071	676,024	29,770	195,032	41,113	94,084	33,891	263,818	34,664	47,768

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--Continued¹

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

Size of adjusted gross income	Itemized deductions--continued						Basic standard deduction		Additional standard deduction	
	Casualty or theft loss deduction		Moving expenses deduction		Total miscellaneous deductions					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns, total.....	*11,863	*82,499	*6,772	*13,803	310,632	801,318	1,790,833	8,661,823	395,023	440,468
Under \$5,000.....	*1,275	*9,800	-	-	*3,746	*5,198	231,597	814,570	34,038	34,380
\$5,000 under \$10,000.....	-	-	-	-	*4,635	*8,625	270,386	1,213,020	76,499	76,737
\$10,000 under \$15,000.....	-	-	-	-	*5,382	*10,309	259,228	1,247,744	101,113	109,676
\$15,000 under \$20,000.....	-	-	-	-	21,858	75,747	236,923	1,128,303	55,142	65,584
\$20,000 under \$25,000.....	-	-	-	-	*9,433	*13,249	185,266	953,634	31,039	36,440
\$25,000 under \$30,000.....	-	-	-	-	25,069	73,383	147,212	727,517	13,190	15,275
\$30,000 under \$35,000.....	-	-	-	-	19,949	66,060	109,357	583,396	21,248	25,053
\$35,000 under \$40,000.....	*2,229	*13,459	*107	*1,177	26,767	70,306	103,277	554,475	16,759	17,655
\$40,000 under \$45,000.....	-	-	-	-	*10,125	*16,655	68,527	384,508	*10,981	*14,611
\$45,000 under \$50,000.....	-	-	*3,403	*7,964	28,224	74,712	52,895	307,864	*9,140	*13,373
\$50,000 under \$55,000.....	*3,382	*1,251	-	-	24,363	40,013	32,200	194,588	*5,416	*8,263
\$55,000 under \$60,000.....	-	-	-	-	18,638	36,836	27,574	175,098	*3,470	*4,516
\$60,000 under \$75,000.....	-	-	-	-	46,767	74,221	35,242	199,150	*8,744	*8,679
\$75,000 under \$100,000.....	*4,970	*57,174	-	-	48,784	139,821	27,195	153,908	8,732	12,164
\$100,000 under \$200,000.....	-	-	*3,261	*4,661	15,726	73,810	3,086	19,597	*1,029	*1,544
\$200,000 under \$500,000.....	-	-	-	-	*1,108	*14,194	*681	*3,491	*475	*533
\$500,000 under \$1,000,000.....	-	-	-	-	*39	*809	*167	*857	-	-
\$1,000,000 or more.....	*8	*815	-	-	*19	*7,371	*19	*101	*8	*6
Taxable returns, total.....	*10,589	*72,699	*6,664	*12,625	294,189	736,949	1,368,554	6,602,091	291,081	331,397
Nontaxable returns, total.....	*1,275	*9,800	*107	*1,177	16,443	64,369	422,280	2,059,731	103,942	109,071

Size of adjusted gross income	Taxable income		Tax credits							
			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	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
All returns, total.....	2,579,858	68,722,238	273,491	105,146	126,270	44,570	*13,828	*1,704	28,224	1,699
Under \$5,000.....	58,583	34,255	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	158,775	252,750	36,713	3,289	-	-	*4,635	*239	*2,229	*26
\$10,000 under \$15,000.....	234,956	1,014,194	17,960	4,385	*2,546	*897	*5,831	*984	-	-
\$15,000 under \$20,000.....	292,376	2,498,541	38,309	23,847	*10,399	*3,610	*3,363	*481	-	-
\$20,000 under \$25,000.....	228,273	2,715,637	44,875	14,650	*10,254	*2,410	-	-	*1,013	*47
\$25,000 under \$30,000.....	226,133	3,703,446	14,254	6,005	*11,546	*4,229	-	-	*1,063	*1
\$30,000 under \$35,000.....	200,575	4,100,228	*4,277	*1,017	*4,276	*1,017	-	-	-	-
\$35,000 under \$40,000.....	178,471	4,409,146	*11,771	*3,835	*5,646	*1,226	-	-	*4,877	*249
\$40,000 under \$45,000.....	162,248	4,464,728	*9,009	*2,986	*7,707	*2,286	-	-	*1,005	*31
\$45,000 under \$50,000.....	142,586	4,464,079	*8,925	*3,268	*7,827	*2,774	-	-	-	-
\$50,000 under \$55,000.....	128,565	4,531,436	*10,899	*4,563	*7,892	*3,925	-	-	*2,966	*492
\$55,000 under \$60,000.....	96,850	3,775,469	*9,201	*3,359	*9,201	*3,359	-	-	-	-
\$60,000 under \$75,000.....	209,031	9,778,065	34,922	11,341	30,616	11,131	-	-	*4,263	*71
\$75,000 under \$100,000.....	166,634	10,568,337	19,781	17,352	*12,510	*6,045	-	-	*5,299	*99
\$100,000 under \$200,000.....	85,689	8,961,295	9,452	4,066	*4,629	*1,212	-	-	3,649	269
\$200,000 under \$500,000.....	11,066	2,586,271	2,980	1,083	*1,174	*410	-	-	1,757	399
\$500,000 under \$1,000,000.....	871	542,796	*127	*71	*39	*38	-	-	*66	*11
\$1,000,000 or more.....	155	321,563	37	30	*9	*2	-	-	*17	*4
Taxable returns, total.....	2,500,450	68,519,716	198,720	74,798	112,342	39,420	*5,831	*458	-	-
Nontaxable returns, total.....	79,407	202,522	74,771	30,348	*13,928	*5,150	*7,998	*1,246	-	-

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--Continued¹

(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		EIC refundable portion		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	Number of returns	Amount
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)
All returns, total.....	2,500,450	12,861,606	6,562	13,253	299,600	254,678	205,912	175,258	2,501,887	12,874,859	2,570,582	13,505,812
Under \$5,000.....	57,308	5,129	-	-	79,256	36,672	68,412	31,225	57,308	5,129	80,669	16,502
\$5,000 under \$10,000.....	131,538	34,647	-	-	97,657	90,072	74,992	78,099	131,538	34,647	151,816	56,519
\$10,000 under \$15,000.....	222,827	149,572	-	-	34,148	69,092	31,892	45,697	222,827	149,572	226,004	177,888
\$15,000 under \$20,000.....	263,299	419,763	-	-	43,957	44,552	25,606	18,836	263,299	419,763	275,948	460,568
\$20,000 under \$25,000.....	220,535	392,786	-	-	43,454	14,275	*5,010	*1,401	220,535	392,786	223,312	429,544
\$25,000 under \$30,000.....	225,310	551,294	*1,275	*1,589	*1,128	*15	-	-	225,310	552,883	229,607	616,576
\$30,000 under \$35,000.....	199,447	640,396	-	-	-	-	-	-	199,447	640,396	202,771	689,258
\$35,000 under \$40,000.....	176,471	711,345	*1,098	*158	-	-	-	-	176,471	711,503	176,579	738,497
\$40,000 under \$45,000.....	162,248	717,037	-	-	-	-	-	-	162,248	717,037	162,248	744,841
\$45,000 under \$50,000.....	142,586	733,470	-	-	-	-	-	-	142,586	733,470	142,586	771,201
\$50,000 under \$55,000.....	128,565	749,543	*7	*1	-	-	-	-	128,571	749,544	128,571	778,898
\$55,000 under \$60,000.....	96,850	621,106	-	-	-	-	-	-	96,850	621,106	96,850	670,443
\$60,000 under \$75,000.....	209,031	1,775,630	*8	*13	-	-	-	-	209,031	1,775,643	209,031	1,812,953
\$75,000 under \$100,000.....	166,634	2,161,062	*2,166	*1,250	-	-	-	-	166,634	2,162,313	166,634	2,241,219
\$100,000 under \$200,000.....	85,689	2,152,736	*822	*5,087	-	-	-	-	85,644	2,157,823	85,644	2,230,778
\$200,000 under \$500,000.....	11,085	756,893	1,018	4,275	-	-	-	-	11,085	761,167	11,085	778,332
\$500,000 under \$1,000,000.....	871	180,325	*158	*841	-	-	-	-	871	181,167	871	182,557
\$1,000,000 or more.....	155	108,870	*11	*38	-	-	-	-	155	108,908	155	109,237
Taxable returns, total.....	2,500,450	12,861,606	6,562	13,253	55,698	15,125	-	-	2,501,887	12,874,859	2,501,887	13,443,403
Nontaxable returns, total.....	-	-	-	-	243,902	239,553	205,912	175,258	-	-	68,695	62,409

Size of adjusted gross income	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				
	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
All returns, total.....	2,774,422	14,076,709	2,617,790	12,509,937	320,979	1,479,346	1,898,740	2,091,880	969,887	1,439,636
Under \$5,000.....	172,728	43,923	167,092	38,405	6,014	4,571	171,673	69,784	50,674	12,893
\$5,000 under \$10,000.....	221,655	118,311	206,330	91,737	17,335	26,194	208,098	160,926	52,891	23,657
\$10,000 under \$15,000.....	252,522	242,096	208,750	182,497	51,194	59,474	188,885	142,082	80,844	39,750
\$15,000 under \$20,000.....	294,977	551,585	273,326	502,478	38,894	48,182	201,645	166,078	94,151	65,395
\$20,000 under \$25,000.....	224,397	511,815	201,571	423,108	44,963	82,444	163,252	115,475	62,844	36,872
\$25,000 under \$30,000.....	228,504	675,889	211,838	603,035	24,491	65,181	147,283	135,318	81,146	79,594
\$30,000 under \$35,000.....	202,942	744,885	202,020	718,242	11,346	22,884	118,036	137,276	88,115	83,115
\$35,000 under \$40,000.....	176,379	769,058	171,510	709,391	11,219	59,199	104,422	102,933	72,153	79,258
\$40,000 under \$45,000.....	162,249	812,745	159,093	762,642	17,602	49,878	107,869	118,139	49,570	54,609
\$45,000 under \$50,000.....	142,587	820,989	138,787	720,310	19,770	100,594	81,716	101,993	53,513	55,766
\$50,000 under \$55,000.....	128,572	886,207	125,831	851,019	13,563	34,871	90,389	140,983	37,179	34,250
\$55,000 under \$60,000.....	95,457	719,956	93,569	649,783	12,911	70,139	54,185	112,054	41,703	65,627
\$60,000 under \$75,000.....	208,113	1,859,096	207,388	1,835,731	8,612	22,904	120,526	219,586	87,581	175,884
\$75,000 under \$100,000.....	165,568	2,241,048	158,355	1,978,761	19,447	240,016	95,798	191,783	68,825	201,027
\$100,000 under \$200,000.....	85,672	2,129,166	81,641	1,790,866	18,887	320,594	40,689	147,104	41,955	273,869
\$200,000 under \$500,000.....	11,078	703,634	9,860	497,864	4,266	194,840	3,963	25,776	6,117	106,000
\$500,000 under \$1,000,000.....	872	164,443	695	113,485	384	45,361	299	4,009	486	23,585
\$1,000,000 or more.....	147	81,864	135	40,583	82	32,021	*12	*584	138	28,485
Taxable returns, total.....	2,419,498	13,873,600	2,286,554	12,345,825	293,217	1,443,118	1,536,114	1,741,305	916,294	1,397,432
Nontaxable returns, total.....	354,923	203,109	331,236	164,112	27,762	36,228	362,625	350,575	53,592	42,203

* 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.

¹ 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).

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

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

(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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total.....	33,017,754	2,342,834,158	29,258,636	1,735,627,968	27,740,088	68,912,123	3,044,232	37,921,146	12,877,739	56,779,314	16,042,023	11,106,436
Under \$5,000.....	196,240	580,957	67,833	775,575	167,702	268,015	19,732	88,322	73,494	170,591	46,790	35,812
\$5,000 under \$10,000.....	549,205	4,373,960	226,482	2,038,925	427,678	851,203	43,753	539,387	224,604	545,745	133,810	56,644
\$10,000 under \$15,000.....	829,460	10,531,020	433,895	5,028,587	629,224	1,328,929	70,103	608,037	271,976	872,909	209,694	78,292
\$15,000 under \$20,000.....	1,293,970	22,809,611	847,165	12,930,428	988,484	1,773,531	73,640	660,673	355,768	963,754	419,451	160,758
\$20,000 under \$25,000.....	1,487,243	33,732,344	1,218,252	24,511,949	1,054,960	1,578,651	96,177	681,067	381,815	1,030,506	527,655	214,931
\$25,000 under \$30,000.....	1,950,600	53,512,619	1,694,461	42,524,994	1,382,949	1,532,322	90,123	458,769	490,689	1,057,846	855,222	315,428
\$30,000 under \$35,000.....	1,985,625	64,587,017	1,790,380	53,290,451	1,488,211	1,496,975	76,137	599,364	530,101	870,885	934,200	345,559
\$35,000 under \$40,000.....	2,146,572	80,608,739	1,954,082	66,725,130	1,622,607	1,802,493	113,865	1,376,394	602,461	1,392,781	1,066,831	468,918
\$40,000 under \$45,000.....	2,312,022	98,341,263	2,137,044	83,622,361	1,887,995	1,982,338	142,917	830,847	730,869	1,621,747	1,176,552	502,824
\$45,000 under \$50,000.....	2,370,056	112,363,145	2,187,741	95,101,429	1,919,856	2,272,835	134,811	977,533	706,489	1,317,079	1,253,485	557,480
\$50,000 under \$55,000.....	2,304,259	120,742,886	2,189,332	105,409,181	1,906,996	2,033,387	136,932	1,285,696	704,220	1,301,746	1,250,823	597,925
\$55,000 under \$60,000.....	2,217,823	127,305,024	2,074,409	108,206,955	1,868,257	2,249,860	169,632	840,096	810,798	1,436,539	1,205,592	575,417
\$60,000 under \$75,000.....	4,977,424	333,060,958	4,716,820	289,428,855	4,400,677	5,239,532	355,928	2,326,534	1,943,811	3,512,730	2,632,104	1,417,064
\$75,000 under \$100,000.....	4,163,624	356,352,391	3,929,587	299,205,575	3,886,758	6,702,186	427,280	3,635,466	2,123,073	5,803,153	2,196,541	1,408,620
\$100,000 under \$200,000.....	3,191,822	418,972,365	2,890,247	305,997,574	3,080,654	11,520,154	643,079	7,182,127	2,068,268	10,714,473	1,573,912	1,687,128
\$200,000 under \$500,000.....	841,423	241,880,939	719,613	145,471,260	827,962	9,698,561	332,884	7,056,766	680,164	9,425,629	445,627	1,236,310
\$500,000 under \$1,000,000.....	135,571	91,064,607	115,496	45,705,114	134,573	4,804,993	74,287	3,219,431	119,298	4,435,332	74,355	504,505
\$1,000,000 or more.....	64,814	172,014,314	55,817	49,653,625	64,546	11,776,157	42,952	5,554,636	59,841	10,305,869	39,379	942,620
Taxable returns, total.....	31,083,491	2,311,110,787	28,198,568	1,717,465,724	26,197,073	64,929,396	2,884,530	35,547,229	12,209,836	54,057,158	15,463,826	10,724,340
Nontaxable returns, total.....	1,934,263	31,723,370	1,060,068	18,162,245	1,543,015	3,982,727	159,702	2,373,917	667,903	2,722,156	578,198	382,096

Size of adjusted gross income	Alimony received		Business or profession net income less loss		Sales of capital assets net gain less loss		Sales of property other than capital assets		Taxable IRA distributions		Pensions and annuities 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)
All returns, total.....	190,641	2,854,574	7,156,365	116,135,132	10,144,223	109,658,012	962,591	-1,206,059	1,718,795	17,553,171	5,950,817	85,714,264
Under \$5,000.....	*1,278	*31,082	79,876	-76,107	73,359	126,477	6,291	-27,752	6,040	63,478	35,117	171,468
\$5,000 under \$10,000.....	*6,288	*35,780	141,976	512,553	181,528	60,228	16,726	-134,930	44,634	231,383	175,613	939,552
\$10,000 under \$15,000.....	17,855	134,438	240,492	1,591,062	255,671	218,657	32,627	-113,254	85,455	334,792	268,517	1,899,734
\$15,000 under \$20,000.....	24,365	255,079	350,552	2,206,115	298,154	372,283	45,227	-203,556	125,850	653,950	391,357	4,150,528
\$20,000 under \$25,000.....	15,819	142,816	325,156	2,494,013	332,681	427,544	33,692	23,051	85,672	455,291	290,630	2,619,903
\$25,000 under \$30,000.....	*10,691	*72,334	436,144	3,025,296	386,390	689,641	51,332	-231,498	92,253	456,991	374,425	4,168,214
\$30,000 under \$35,000.....	21,217	133,994	372,888	2,917,674	399,273	809,827	23,589	-48,707	75,303	359,446	276,026	3,712,913
\$35,000 under \$40,000.....	17,748	167,634	459,863	3,541,670	445,655	695,826	26,517	-117,330	102,138	780,066	356,044	4,200,635
\$40,000 under \$45,000.....	12,198	221,977	430,280	3,391,437	510,852	732,181	38,614	-70,148	94,261	743,311	394,116	4,420,939
\$45,000 under \$50,000.....	20,769	265,305	470,811	3,790,539	502,795	1,066,724	39,229	-32,969	137,691	1,047,070	353,864	4,977,168
\$50,000 under \$55,000.....	*4,594	*106,352	440,752	3,627,142	534,735	880,050	36,397	77,323	101,822	976,909	354,957	4,163,450
\$55,000 under \$60,000.....	8,724	244,748	441,966	4,685,473	574,834	1,252,875	34,737	10,626	97,980	994,778	361,660	5,978,344
\$60,000 under \$75,000.....	10,468	263,395	961,176	10,476,277	1,412,763	4,069,606	98,163	-997	199,497	1,998,712	778,343	11,484,184
\$75,000 under \$100,000.....	9,826	378,628	881,800	14,867,593	1,615,564	5,750,737	128,117	-223,421	214,938	2,592,421	719,055	12,823,914
\$100,000 under \$200,000.....	7,550	254,907	821,507	31,564,567	1,786,466	15,872,771	187,784	148,966	194,838	3,682,127	644,989	14,391,355
\$200,000 under \$500,000.....	1,023	119,801	247,618	19,241,062	653,196	18,415,715	112,008	-113,079	50,031	1,612,882	143,753	4,074,216
\$500,000 under \$1,000,000.....	*149	*15,505	36,262	4,611,625	119,745	11,173,629	30,404	-101,326	7,039	334,007	21,251	899,435
\$1,000,000 or more.....	79	10,796	17,446	3,667,141	60,562	47,043,243	21,138	-47,058	3,353	235,559	11,102	638,312
Taxable returns, total.....	173,063	2,693,727	6,485,358	111,871,546	9,540,942	107,877,271	870,968	-407,474	1,574,227	16,580,432	5,470,187	82,039,092
Nontaxable returns, total.....	17,579	160,846	671,007	4,263,586	603,281	1,780,741	91,623	-798,585	144,568	972,739	480,630	3,675,173

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	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)
All returns, total.....	2,944,640	30,718,063	3,336,364	21,730,419	199,132	1,255,311	3,712,408	114,841,554	309,006	4,635,814	644,376	-3,303,945
Under \$5,000.....	19,850	106,189	43,921	358,817	*10	*48	30,445	-351,606	189	455	5,702	-126,267
\$5,000 under \$10,000.....	61,059	231,397	56,886	408,378	*4,126	*11,458	48,740	-440,126	4,934	14,728	10,201	-59,514
\$10,000 under \$15,000.....	93,389	398,366	92,475	652,751	*3,078	*23,742	81,892	-123,086	12,523	27,358	34,988	-223,639
\$15,000 under \$20,000.....	125,509	551,931	110,673	866,320	7,238	51,217	93,562	-130,184	3,982	17,697	27,734	-81,391
\$20,000 under \$25,000.....	115,250	642,480	128,396	818,867	9,744	41,872	112,265	299,150	8,658	19,458	34,258	-56,628
\$25,000 under \$30,000.....	123,907	658,053	140,957	832,353	9,875	46,395	117,742	-129,029	10,132	47,561	27,973	-46,091
\$30,000 under \$35,000.....	136,924	707,251	162,517	883,836	6,159	19,385	140,251	391,875	11,325	44,322	30,400	-26,059
\$35,000 under \$40,000.....	128,592	666,329	159,123	952,586	12,626	47,643	126,839	580,894	10,768	58,805	41,368	-258,108
\$40,000 under \$45,000.....	141,130	640,676	200,195	990,449	12,317	28,681	138,768	481,205	26,370	48,997	47,845	-237,722
\$45,000 under \$50,000.....	159,161	911,938	175,876	1,005,772	9,710	41,920	149,489	510,153	13,792	52,845	37,688	-97,953
\$50,000 under \$55,000.....	134,145	852,198	200,298	1,005,057	15,845	107,744	162,693	452,168	13,829	83,550	49,216	-114,888
\$55,000 under \$60,000.....	172,991	749,975	190,121	1,008,135	7,913	57,795	177,203	428,815	13,321	29,558	41,367	-161,774
\$60,000 under \$75,000.....	397,160	2,609,062	481,984	2,813,564	20,186	112,033	394,839	2,411,998	35,329	84,489	69,298	-429,613
\$75,000 under \$100,000.....	347,636	2,720,510	518,221	3,113,698	25,304	162,106	493,089	4,828,875	34,174	296,236	66,369	-359,623
\$100,000 under \$200,000.....	496,199	6,608,959	477,880	3,306,284	42,524	378,208	837,938	18,580,997	61,486	756,209	84,795	-260,598
\$200,000 under \$500,000.....	218,135	5,765,933	149,712	1,760,910	10,147	111,658	453,197	28,790,940	34,008	962,911	25,850	-326,338
\$500,000 under \$1,000,000.....	46,689	2,465,766	30,608	584,200	1,369	10,473	99,512	15,926,816	8,140	517,106	5,916	-161,035
\$1,000,000 or more.....	26,913	3,431,051	16,521	548,442	962	2,935	53,944	42,331,700	8,047	1,573,528	3,407	-276,703
Taxable returns, total.....	2,726,761	29,375,656	3,071,159	19,268,132	189,677	1,173,164	3,457,811	116,593,526	286,281	4,563,275	583,815	-2,873,947
Nontaxable returns, total.....	217,879	1,342,407	265,205	2,462,287	9,455	82,148	254,598	-1,751,972	22,725	72,540	60,562	-429,998

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)
All returns, total.....	2,440,525	6,982,618	2,758,548	22,152,323	49,384	2,523,709	2,728,956	15,981,143	8,028,565	26,569,038
Under \$5,000.....	9,475	32,281	1,116	1,052	*756	*40,952	10,210	-28,215	63,984	32,010
\$5,000 under \$10,000.....	29,777	92,674	7,761	35,903	-	-	45,679	93,055	142,568	118,006
\$10,000 under \$15,000.....	72,952	190,951	7,516	39,283	*2,817	*130,718	69,346	48,669	221,909	289,256
\$15,000 under \$20,000.....	138,312	409,940	36,113	145,247	*1,911	*87,785	71,429	199,876	394,461	674,078
\$20,000 under \$25,000.....	134,461	467,560	114,794	221,405	*1,229	*102,685	97,723	365,626	389,447	749,171
\$25,000 under \$30,000.....	191,046	583,511	201,833	409,253	*4,270	*264,560	120,414	234,151	455,361	742,884
\$30,000 under \$35,000.....	184,801	520,791	177,768	577,227	*685	*49,248	105,742	320,041	478,009	879,858
\$35,000 under \$40,000.....	183,462	564,460	238,211	1,177,111	*3,103	*185,495	167,381	371,335	514,840	1,071,703
\$40,000 under \$45,000.....	224,816	584,254	216,717	1,302,650	*3,080	*154,446	171,834	361,299	514,260	852,159
\$45,000 under \$50,000.....	247,706	744,481	193,468	1,424,689	*3,993	*125,839	157,335	448,285	474,000	809,912
\$50,000 under \$55,000.....	191,787	469,794	167,209	1,427,465	*846	*65,719	167,231	441,060	428,814	961,621
\$55,000 under \$60,000.....	169,075	471,599	204,849	1,917,222	*1,875	*87,810	138,539	383,093	427,874	1,047,723
\$60,000 under \$75,000.....	359,097	1,015,393	367,614	3,527,824	*6,869	*111,112	363,212	1,160,404	935,755	2,333,263
\$75,000 under \$100,000.....	193,549	479,701	357,079	4,029,913	4,178	220,343	404,654	1,656,933	986,108	3,295,741
\$100,000 under \$200,000.....	100,065	317,616	341,269	4,098,866	8,736	577,202	431,949	3,435,986	1,075,882	6,584,388
\$200,000 under \$500,000.....	9,228	34,493	98,685	1,422,826	4,260	251,992	151,205	2,828,412	415,378	4,596,389
\$500,000 under \$1,000,000.....	735	2,469	17,488	256,313	531	35,462	33,958	1,439,908	72,158	950,721
\$1,000,000 or more.....	180	650	9,056	138,073	445	32,338	21,115	2,221,225	37,756	580,155
Taxable returns, total.....	2,235,129	6,340,070	2,663,893	21,678,661	41,349	2,072,991	2,576,359	15,345,415	7,377,492	25,577,587
Nontaxable returns, total.....	205,396	642,547	94,655	473,662	8,035	450,718	152,597	635,728	651,073	991,451

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	Total itemized deductions										
	Total in taxable income	Itemized deductions limitation		Medical and dental expenses deduction		Medical and dental expenses		Medical and dental expenses limitation		Taxes paid deduction	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
All returns, total.....	493,654,068	3,378,041	13,356,396	5,229,251	26,378,356	5,229,251	40,160,468	5,229,251	13,782,112	32,569,312	175,847,631
Under \$5,000.....	2,016,853	-	-	128,668	738,372	128,668	766,841	128,668	28,468	170,855	343,110
\$5,000 under \$10,000.....	5,162,203	-	-	356,132	2,035,963	356,132	2,248,433	356,132	212,470	485,454	893,016
\$10,000 under \$15,000.....	8,585,376	-	-	492,949	2,951,883	492,949	3,422,296	492,949	470,413	782,284	1,452,303
\$15,000 under \$20,000.....	12,856,431	-	-	653,245	3,494,454	653,245	4,352,998	653,245	858,544	1,231,056	2,441,178
\$20,000 under \$25,000.....	13,903,818	-	-	524,896	2,092,305	524,896	2,980,658	524,896	888,353	1,448,832	3,135,134
\$25,000 under \$30,000.....	18,694,278	-	-	547,053	1,841,151	547,053	2,960,699	547,053	1,119,548	1,917,563	4,603,220
\$30,000 under \$35,000.....	19,591,590	-	-	425,985	1,602,580	425,985	2,639,285	425,985	1,036,705	1,945,419	5,186,289
\$35,000 under \$40,000.....	22,420,115	-	-	410,747	1,673,119	410,747	2,832,718	410,747	1,159,599	2,119,345	6,206,822
\$40,000 under \$45,000.....	25,357,707	-	-	340,724	1,500,945	340,724	2,586,407	340,724	1,085,462	2,296,186	7,420,660
\$45,000 under \$50,000.....	26,303,479	-	-	286,976	1,110,886	286,976	2,127,007	286,976	1,016,121	2,347,061	8,217,545
\$50,000 under \$55,000.....	27,414,084	-	-	220,633	1,044,476	220,633	1,909,681	220,633	865,205	2,295,497	8,862,573
\$55,000 under \$60,000.....	27,894,275	24,338	1,916	209,305	1,121,152	209,305	2,024,078	209,305	902,926	2,203,561	9,220,666
\$60,000 under \$75,000.....	69,283,374	51,118	15,895	325,085	1,836,035	325,085	3,466,468	325,085	1,630,434	4,966,694	23,899,261
\$75,000 under \$100,000.....	70,518,826	36,038	35,146	176,557	1,765,457	176,557	2,889,493	176,557	1,124,036	4,142,559	26,009,689
\$100,000 under \$200,000.....	75,094,896	2,224,887	2,094,763	116,956	1,181,188	116,956	2,264,061	116,956	1,082,873	3,177,673	31,129,112
\$200,000 under \$500,000.....	36,315,004	841,313	4,444,987	12,581	330,090	12,581	583,006	12,581	252,916	839,637	18,528,955
\$500,000 under \$1,000,000.....	11,783,234	135,562	2,264,257	566	44,164	566	71,078	566	26,913	135,165	6,991,968
\$1,000,000 or more.....	20,458,525	64,784	4,499,431	193	14,137	193	35,263	193	21,126	64,472	11,306,129
Total taxable returns.....	460,677,845	3,372,497	13,340,622	4,032,140	15,603,738	4,032,140	28,061,874	4,032,140	12,458,136	30,813,220	171,009,102
Total nontaxable returns.....	32,976,223	5,544	15,773	1,197,112	10,774,618	1,197,112	12,098,594	1,197,112	1,323,977	1,756,092	4,838,529

Size of adjusted gross income	Total itemized deductions--continued											
	Taxes paid deduction--continued								Interest paid deduction			
	State and local income taxes		Real estate taxes		Personal property taxes		Other taxes		Total		Home mortgage interest	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns, total.....	27,815,271	105,403,074	29,293,876	63,122,077	15,044,541	5,673,368	4,102,490	1,649,111	27,872,840	197,240,013	27,518,360	185,709,262
Under \$5,000.....	84,199	63,790	138,898	256,129	64,016	12,671	17,351	10,521	128,957	782,436	125,604	740,974
\$5,000 under \$10,000.....	286,408	177,372	378,232	659,428	192,282	49,739	44,016	6,478	318,695	1,616,097	315,878	1,571,484
\$10,000 under \$15,000.....	501,998	255,814	663,558	1,101,587	311,234	81,537	74,516	13,364	537,433	2,661,898	515,451	2,569,692
\$15,000 under \$20,000.....	839,183	557,659	1,001,341	1,681,672	503,258	165,359	100,708	36,489	883,329	4,406,704	866,132	4,297,543
\$20,000 under \$25,000.....	1,166,839	1,091,065	1,212,047	1,872,126	580,814	140,380	141,345	31,563	1,147,080	5,660,458	1,128,780	5,517,131
\$25,000 under \$30,000.....	1,618,174	1,853,267	1,628,358	2,469,027	833,900	222,241	188,201	58,684	1,560,068	8,030,120	1,544,196	7,853,912
\$30,000 under \$35,000.....	1,658,096	2,298,836	1,685,213	2,534,718	938,333	281,395	218,569	71,340	1,673,011	8,684,761	1,663,866	8,576,776
\$35,000 under \$40,000.....	1,828,397	3,041,524	1,844,918	2,767,839	1,040,884	317,065	253,932	80,594	1,822,609	9,450,704	1,810,317	9,249,975
\$40,000 under \$45,000.....	2,001,652	3,688,399	2,074,677	3,368,324	1,029,394	312,492	242,493	51,445	2,004,791	11,236,837	2,001,185	11,075,691
\$45,000 under \$50,000.....	2,059,376	4,332,549	2,080,701	3,445,313	1,070,397	334,936	304,460	104,747	2,010,420	11,542,952	2,002,692	11,341,333
\$50,000 under \$55,000.....	2,064,535	4,892,991	2,076,932	3,544,283	1,041,485	350,464	265,328	74,835	2,028,501	12,146,077	2,009,242	11,839,299
\$55,000 under \$60,000.....	1,959,277	5,051,312	1,997,207	3,686,003	1,110,035	408,838	285,421	74,513	1,936,758	11,618,503	1,922,519	11,423,726
\$60,000 under \$75,000.....	4,367,221	13,595,584	4,630,965	9,125,447	2,440,394	929,414	646,111	248,816	4,526,846	30,444,499	4,488,535	29,758,564
\$75,000 under \$100,000.....	3,655,021	15,573,068	3,898,441	9,368,641	1,954,859	819,109	608,591	248,871	3,659,127	28,799,771	3,620,884	28,001,300
\$100,000 under \$200,000.....	2,797,801	19,739,105	2,993,467	10,331,429	1,479,020	756,982	534,106	301,595	2,773,385	29,163,710	2,710,429	27,578,864
\$200,000 under \$500,000.....	745,260	13,387,072	798,216	4,730,295	369,927	293,701	142,570	117,888	701,345	12,958,412	656,413	10,889,967
\$500,000 under \$1,000,000.....	122,532	5,628,982	129,372	1,229,450	57,802	86,601	23,052	46,935	108,961	3,397,195	98,132	2,245,749
\$1,000,000 or more.....	59,301	10,174,685	61,332	950,567	26,507	110,445	11,720	70,433	51,524	4,638,879	40,104	1,177,283
Taxable returns, total.....	26,723,923	104,224,978	27,775,622	59,795,557	14,330,161	5,397,379	3,933,696	1,591,187	26,476,817	186,056,914	26,152,417	175,541,290
Nontaxable returns, total.....	1,091,348	1,178,096	1,518,254	3,326,520	714,380	275,990	168,794	57,923	1,396,023	11,183,099	1,365,943	10,167,972

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	Total itemized deductions--continued											
	Interest paid deduction--continued								Contributions deduction			
	Home mortgage interest--continued						Investment interest expense deduction		Total		Cash contributions	
	Paid to financial institutions		Paid to individuals		Deductible points							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
All returns, total.....	26,866,731	179,270,757	2,187,574	6,438,505	2,944,234	2,115,578	1,498,319	9,415,173	29,848,727	70,544,542	28,937,157	56,229,759
Under \$5,000.....	123,026	724,814	4,470	16,160	7,357	7,392	11,084	34,070	123,942	72,749	113,515	84,212
\$5,000 under \$10,000.....	297,701	1,509,572	28,011	61,911	26,047	16,467	12,298	28,146	378,883	403,652	362,855	372,108
\$10,000 under \$15,000.....	502,358	2,496,017	26,697	73,675	30,320	25,260	27,805	66,945	645,117	810,432	622,413	796,775
\$15,000 under \$20,000.....	841,840	4,156,645	59,263	140,897	48,566	29,286	33,670	79,875	1,062,963	1,397,361	1,021,158	1,241,221
\$20,000 under \$25,000.....	1,094,142	5,264,107	86,564	253,024	94,470	69,839	43,542	73,489	1,228,004	1,538,227	1,180,147	1,341,956
\$25,000 under \$30,000.....	1,504,931	7,596,988	113,160	256,924	118,952	111,032	36,114	65,176	1,720,374	2,152,116	1,648,801	1,881,711
\$30,000 under \$35,000.....	1,600,493	8,105,198	127,653	471,578	113,723	54,897	39,537	53,089	1,669,877	2,128,394	1,610,518	1,836,100
\$35,000 under \$40,000.....	1,754,496	8,915,410	123,261	334,565	173,911	119,736	55,051	80,993	1,940,165	2,902,796	1,880,447	2,439,640
\$40,000 under \$45,000.....	1,946,519	10,667,899	150,716	407,792	196,856	100,631	33,624	60,515	2,057,902	3,186,759	1,971,021	2,752,917
\$45,000 under \$50,000.....	1,961,771	11,005,855	172,461	335,478	197,569	133,411	29,477	68,209	2,135,356	3,308,034	2,078,861	2,837,806
\$50,000 under \$55,000.....	1,981,877	11,529,402	141,264	309,897	189,703	103,167	62,455	203,611	2,091,271	3,124,780	1,997,007	2,655,006
\$55,000 under \$60,000.....	1,877,298	11,113,234	140,477	310,492	175,784	97,231	67,182	97,546	2,064,567	3,844,927	2,017,551	3,357,943
\$60,000 under \$75,000.....	4,404,015	28,773,137	377,938	985,427	494,391	321,263	173,209	364,671	4,676,141	8,306,559	4,543,758	7,108,589
\$75,000 under \$100,000.....	3,550,951	27,061,101	296,041	940,199	475,174	336,657	212,663	461,815	3,995,199	9,374,358	3,877,310	7,901,752
\$100,000 under \$200,000.....	2,649,887	26,606,741	257,725	972,124	434,639	338,569	358,689	1,246,277	3,054,203	10,462,364	3,016,540	8,653,156
\$200,000 under \$500,000.....	642,680	10,458,097	69,440	431,871	140,857	212,460	215,293	1,855,984	810,073	6,750,717	801,672	5,139,840
\$500,000 under \$1,000,000.....	93,842	2,161,298	9,105	84,450	19,062	28,254	53,750	1,123,192	131,367	2,907,905	130,538	1,946,956
\$1,000,000 or more.....	38,905	1,125,242	3,328	52,041	6,853	10,026	32,875	3,451,570	63,323	7,872,412	63,045	3,882,070
Taxable returns, total.....	25,546,023	169,501,028	2,088,917	6,040,262	2,810,855	2,033,813	1,407,778	8,481,811	28,419,681	68,223,744	27,569,242	54,250,387
Nontaxable returns, total.....	1,320,707	9,769,729	98,657	398,243	133,380	81,765	90,541	933,362	1,429,047	2,320,798	1,367,915	1,979,372

Size of adjusted gross income	Total itemized deductions--continued											
	Contributions deduction--continued				Moving expenses deduction		Casualty or theft loss deduction		Miscellaneous deductions subject to 2% AGI limitation			
	Other than cash contributions		Carryover from prior years						Total		Unreimbursed employee business expense	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
All returns, total.....	14,346,731	14,739,299	256,538	4,937,121	132,453	447,892	225,085	3,484,045	7,976,617	29,496,003	10,020,983	29,679,189
Under \$5,000.....	27,483	19,986	12,672	54,036	-	-	*2,375	*20,498	65,339	57,614	9,638	15,257
\$5,000 under \$10,000.....	120,200	43,356	8,660	21,686	-	-	*5,737	*30,920	157,295	157,315	59,724	97,846
\$10,000 under \$15,000.....	215,476	84,970	14,310	60,134	*1,098	*1,981	16,854	305,035	179,996	368,450	96,539	224,652
\$15,000 under \$20,000.....	423,154	162,953	22,050	111,513	*906	*604	25,396	232,619	319,820	818,049	258,637	664,611
\$20,000 under \$25,000.....	516,741	188,569	18,597	242,328	*7,050	*21,582	*10,571	*150,645	422,903	1,188,852	386,017	1,108,943
\$25,000 under \$30,000.....	747,478	288,605	18,091	35,297	*6,706	*37,224	*14,010	*74,953	520,061	1,832,578	568,641	1,676,208
\$30,000 under \$35,000.....	730,258	323,015	8,730	74,929	*11,064	*16,028	*18,390	*227,698	523,133	1,620,923	618,652	1,621,432
\$35,000 under \$40,000.....	855,503	452,088	12,704	123,814	*4,587	*7,014	10,648	49,439	590,611	2,001,695	715,527	1,922,719
\$40,000 under \$45,000.....	944,630	431,721	17,407	29,281	-	-	*7,754	*75,831	587,496	1,799,371	742,406	1,826,140
\$45,000 under \$50,000.....	1,058,028	440,713	14,357	49,445	*10,167	*14,680	*11,114	*100,125	584,207	1,819,092	770,350	1,942,372
\$50,000 under \$55,000.....	994,078	429,566	14,032	41,017	*5,715	*21,813	18,251	108,219	568,351	1,957,408	822,710	2,160,537
\$55,000 under \$60,000.....	954,202	453,433	13,096	60,979	*10,562	*6,726	*5,679	*94,165	502,440	1,803,128	751,897	2,137,649
\$60,000 under \$75,000.....	2,407,884	1,137,940	32,079	74,526	*18,489	*51,459	28,913	531,282	1,188,701	3,861,975	1,715,510	4,486,197
\$75,000 under \$100,000.....	2,217,769	2,078,747	18,704	206,450	24,129	81,135	30,973	506,052	964,846	3,567,593	1,425,257	4,279,507
\$100,000 under \$200,000.....	1,653,065	1,703,063	16,799	317,904	26,895	119,463	15,278	689,868	647,228	3,852,186	897,674	4,033,099
\$200,000 under \$500,000.....	401,233	1,498,363	9,800	649,724	4,445	61,937	2,839	203,241	131,173	1,542,667	162,348	1,177,571
\$500,000 under \$1,000,000.....	54,199	909,766	2,635	591,861	460	4,094	248	56,417	15,636	465,751	14,204	162,823
\$1,000,000 or more.....	25,350	4,092,446	1,814	2,192,197	178	2,151	54	27,037	7,381	781,356	5,252	141,624
Taxable returns, total.....	13,841,966	14,353,619	205,064	4,451,137	129,681	440,852	162,722	1,696,346	7,434,049	27,729,731	9,752,005	28,572,160
Nontaxable returns, total.....	504,765	385,680	51,474	485,984	2,773	7,040	62,363	1,787,699	542,569	1,766,272	268,978	1,107,029

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	Total itemized deductions--continued								Exemptions		Taxable income		
	Miscellaneous deductions subject to 2% AGI limitation--continued		Gambling loss deduction		Miscellaneous deductions other than gambling		Total unlimited miscellaneous deduction						
	Tax preparation fees		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns
Number of returns	Amount	Number of returns											
	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	
All returns, total.....	11,269,120	2,620,422	427,746	2,781,848	240,221	790,133	665,167	3,571,981	87,186,677	206,854,892	31,341,641	1,656,475,262	
Under \$5,000.....	61,009	17,127	*1,281	*2,042	*236	*32	*1,517	*2,074	291,155	711,272	*12,631	*12,634	
\$5,000 under \$10,000.....	243,376	40,159	*10,819	*23,629	*2,812	*1,611	13,632	25,240	816,514	1,997,844	142,946	300,768	
\$10,000 under \$15,000.....	235,709	56,431	12,884	32,608	*1,312	*785	14,196	33,392	1,419,791	3,472,984	431,338	1,507,465	
\$15,000 under \$20,000.....	430,852	79,082	17,237	59,543	*2,579	*5,919	19,816	65,462	2,358,483	5,771,831	957,241	6,179,651	
\$20,000 under \$25,000.....	432,397	63,852	21,264	107,087	*3,924	*9,528	25,188	116,616	3,037,877	7,431,176	1,346,970	13,213,175	
\$25,000 under \$30,000.....	623,404	86,235	18,443	66,925	24,904	55,992	43,347	122,917	4,072,397	9,967,642	1,868,829	25,281,864	
\$30,000 under \$35,000.....	691,118	95,127	17,105	49,708	20,475	75,210	37,580	124,918	4,328,986	10,599,352	1,947,350	34,661,550	
\$35,000 under \$40,000.....	775,804	146,252	33,780	111,262	17,867	17,263	51,647	128,525	5,152,119	12,613,048	2,112,967	48,017,795	
\$40,000 under \$45,000.....	805,066	117,251	31,647	114,842	6,574	22,461	38,221	137,304	5,920,331	14,495,797	2,299,938	58,723,209	
\$45,000 under \$50,000.....	811,362	127,653	25,132	181,271	*6,531	*8,894	31,663	190,165	6,457,995	15,812,031	2,364,295	70,289,285	
\$50,000 under \$55,000.....	817,770	124,622	21,636	147,156	*21,234	*1,581	42,870	148,737	6,575,120	16,101,103	2,295,361	77,329,162	
\$55,000 under \$60,000.....	677,691	106,460	23,862	76,370	15,688	110,554	39,550	186,924	6,462,192	15,825,502	2,215,309	83,670,637	
\$60,000 under \$75,000.....	1,720,483	332,836	64,401	282,610	30,150	85,589	94,551	368,199	15,103,176	36,978,546	4,966,016	227,128,891	
\$75,000 under \$100,000.....	1,458,415	330,418	63,678	400,626	34,482	49,291	95,609	449,917	12,559,365	30,741,817	4,153,689	255,539,493	
\$100,000 under \$200,000.....	1,123,109	459,684	45,690	425,575	37,778	166,193	83,468	591,768	9,514,887	22,724,357	3,186,458	321,446,844	
\$200,000 under \$500,000.....	297,407	275,660	14,659	276,546	9,782	107,426	24,245	383,972	2,535,093	1,610,578	840,292	204,092,594	
\$500,000 under \$1,000,000.....	44,109	83,158	2,765	144,799	2,463	35,197	5,166	179,996	401,233	11	135,339	79,344,505	
\$1,000,000 or more.....	20,040	78,417	1,463	279,247	1,429	36,607	2,882	315,854	179,961	2	64,672	151,735,739	
Taxable returns, total.....	10,568,661	2,434,670	395,217	2,487,508	230,206	770,532	622,624	3,258,040	82,465,561	195,312,983	31,073,164	1,655,539,415	
Nontaxable returns, total.....	700,459	185,752	32,529	294,340	10,015	19,601	42,543	313,941	4,721,116	11,541,909	268,476	935,847	

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
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)
All returns, total.....	31,341,631	380,074,686	4,504,124	3,916,218	31,072,137	376,158,468	325,165	2,049,596	31,083,491	378,208,064
Under \$5,000.....	*12,954	*2,544			*12,954	*2,544	*436	*7,589	13,390	10,133
\$5,000 under \$10,000.....	142,946	45,117	21,021	1,661	134,950	43,456	2,588	6,043	136,264	49,499
\$10,000 under \$15,000.....	432,284	235,292	31,451	6,952	405,537	228,340	*66	*1,215	405,594	229,556
\$15,000 under \$20,000.....	957,200	1,000,458	145,790	54,282	847,320	946,176	1,919	3,947	848,090	950,123
\$20,000 under \$25,000.....	1,346,972	2,027,697	284,481	97,752	1,261,906	1,929,946	1,282	6,735	1,262,015	1,936,681
\$25,000 under \$30,000.....	1,866,779	3,808,079	156,835	70,324	1,850,405	3,737,755	2,799	2,946	1,851,757	3,740,700
\$30,000 under \$35,000.....	1,947,353	5,370,788	151,698	60,391	1,944,965	5,310,397	1,051	3,479	1,945,004	5,313,876
\$35,000 under \$40,000.....	2,113,226	7,351,807	200,083	81,815	2,106,319	7,269,992	4,148	12,366	2,106,345	7,282,358
\$40,000 under \$45,000.....	2,299,939	9,568,364	228,948	77,562	2,291,908	9,490,802	2,369	4,976	2,291,965	9,495,778
\$45,000 under \$50,000.....	2,364,295	11,526,320	259,287	106,708	2,363,459	11,419,612	1,813	13,071	2,363,631	11,432,683
\$50,000 under \$55,000.....	2,295,361	12,653,439	303,640	152,744	2,294,404	12,500,695	6,415	3,151	2,294,422	12,503,846
\$55,000 under \$60,000.....	2,215,308	14,030,413	349,644	159,727	2,214,960	13,870,686	4,337	9,490	2,215,294	13,880,176
\$60,000 under \$75,000.....	4,966,502	40,850,111	731,035	362,008	4,965,035	40,488,103	26,512	30,763	4,967,313	40,518,866
\$75,000 under \$100,000.....	4,153,724	52,223,020	730,971	402,448	4,152,199	51,820,573	46,762	112,764	4,154,560	51,933,337
\$100,000 under \$200,000.....	3,186,468	76,810,085	575,874	494,594	3,186,125	76,315,491	114,020	377,216	3,187,142	76,692,707
\$200,000 under \$500,000.....	840,306	61,336,983	245,505	509,198	839,899	60,827,785	85,840	708,102	840,560	61,535,888
\$500,000 under \$1,000,000.....	135,339	27,319,644	55,217	329,764	135,173	26,989,880	15,702	305,558	135,404	27,295,438
\$1,000,000 or more.....	64,674	53,914,524	32,646	948,289	64,619	52,966,235	7,105	440,185	64,741	53,406,420
Taxable returns, total.....	31,074,396	379,928,021	4,236,889	3,769,553	31,072,137	376,158,468	325,165	2,049,596	31,083,491	378,208,064
Nontaxable returns, total.....	267,235	146,665	267,235	146,665						

* 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.....	33,017,754	2,342,834,158	22,683,715	1,856,458,378	918,524	47,359,370
Salaries and wages.....	29,258,636	1,735,627,968	20,868,854	1,395,354,389	829,640	33,497,962
Taxable interest.....	27,740,088	68,912,123	19,802,158	46,737,905	629,145	1,943,704
Tax-exempt interest.....	3,044,232	37,921,146	2,051,789	24,442,952	56,163	1,091,943
Dividends.....	12,877,739	56,779,314	9,307,090	36,990,743	253,302	1,453,695
State income tax refunds.....	16,042,023	11,106,436	11,526,806	8,491,597	432,106	226,963
Alimony received.....	190,641	2,854,574	22,553	84,422	*5,873	*66,038
Business or profession:						
Net income.....	5,322,864	126,313,014	4,371,826	106,049,376	87,660	2,010,604
Net loss.....	1,833,501	10,177,882	1,475,504	8,457,722	29,867	149,028
Sales of capital assets:						
Net gain in AGI.....	6,915,939	115,941,180	5,000,928	87,927,522	128,269	4,085,309
Net loss in AGI.....	3,228,284	6,283,169	2,272,786	4,444,031	53,877	58,627
Sales of property other than capital assets.....	962,591	-1,206,059	745,207	-1,028,073	9,383	24,292
Taxable IRA distributions.....	1,718,795	17,553,171	1,237,046	13,664,227	35,936	303,003
Pensions and annuities in AGI.....	5,950,817	85,714,264	4,113,911	62,198,054	85,019	1,024,915
Rent and royalty:						
Net income.....	2,944,640	30,718,063	2,231,412	24,398,748	41,213	533,362
Net loss.....	3,336,364	21,730,419	2,528,133	16,863,590	36,953	288,235
Farm rental income less loss.....	199,132	1,255,311	148,050	860,395	2,287	14,531
Partnership and S Corporation net income less loss.....	3,712,408	114,841,554	2,911,891	95,787,506	75,734	2,592,287
Estate and trust net income less loss.....	309,006	4,635,814	191,484	2,259,110	11,776	244,852
Farm net income less loss.....	644,376	-3,303,945	536,333	-2,803,149	12,990	-84,268
Unemployment compensation.....	2,440,525	6,982,618	1,907,284	5,477,314	33,570	83,120
Social security benefits in AGI.....	2,758,548	22,152,323	1,669,299	16,215,316	40,635	365,040
Other income less loss.....	2,728,956	15,981,143	2,087,626	12,150,773	34,471	401,741
Total statutory adjustments.....	8,028,565	26,569,038	6,201,822	20,569,944	167,203	658,141
Primary IRA payments.....	1,725,600	2,727,132	1,142,739	1,817,541	20,768	28,804
Secondary IRA payments.....	957,319	1,370,391	957,319	1,370,391	-	-
Payments to a Keogh plan.....	806,944	7,382,831	680,882	6,296,354	9,011	81,521
Deduction for self-employment tax.....	5,657,970	8,286,022	4,657,086	6,955,438	98,310	124,790
Moving expenses adjustment.....	446,574	982,815	330,666	760,210	*6,814	*14,301
Total itemized deductions.....	33,017,754	493,654,068	22,683,715	372,933,392	918,524	9,142,682
Itemized deductions limitation.....	3,378,041	13,356,396	2,873,556	11,318,749	155,400	397,159
Medical and dental expenses deduction.....	5,229,251	26,378,356	3,225,030	12,972,860	145,819	375,540
Taxes paid deduction.....	32,569,312	175,847,631	22,540,927	137,079,199	896,458	3,517,979
Interest paid deduction.....	27,872,840	197,240,013	20,405,789	154,847,766	679,151	3,540,404
Contributions deduction.....	29,848,727	70,544,542	21,139,450	55,247,193	739,036	1,284,342
Casualty or theft loss deduction.....	225,085	3,484,045	139,877	2,329,449	**	**
Moving expenses deduction.....	132,453	447,892	91,875	329,955	**	**
Total miscellaneous deductions.....	8,475,787	33,067,984	5,441,195	21,445,719	206,803	783,725
Taxable income.....	31,341,641	1,656,475,262	21,762,933	1,317,144,897	889,442	35,271,246
Total tax credits.....	4,504,124	3,916,218	3,605,085	2,996,502	35,757	150,366
Child care credit.....	2,910,455	1,232,007	2,562,303	1,075,399	*15,775	*4,478
Credit for the elderly or disabled.....	*10,843	*1,174	*36	*7	-	-
Foreign tax credit.....	999,986	1,472,989	718,866	1,028,291	17,832	119,331
Earned income credit used to offset income tax before credits.....	398,010	118,423	167,504	45,731	-	-
Minimum tax credit.....	65,060	356,522	51,881	278,541	**	**
General business credit.....	217,189	577,777	170,178	452,099	**	**
Income tax after credits.....	31,072,137	376,158,468	21,634,799	300,296,980	887,588	8,709,087
Alternative minimum tax.....	325,165	2,049,596	224,496	1,557,515	26,451	104,284
Total income tax.....	31,083,491	378,208,064	21,640,405	301,854,496	889,601	8,813,372
Total tax liability.....	31,547,691	395,524,123	21,961,232	316,378,349	899,550	9,078,010
Total tax payments.....	32,016,852	412,169,172	22,195,805	325,214,114	886,707	8,868,191
Income tax withheld.....	29,774,230	299,612,691	21,035,867	237,879,886	840,468	5,807,927
Estimated tax payments.....	5,542,904	94,113,368	3,771,771	72,906,146	105,959	2,369,233
Overpayment refunded.....	21,197,126	43,834,796	13,945,457	30,816,930	523,918	711,172
Tax due at time of filing.....	9,860,677	39,561,378	7,522,104	31,510,330	359,652	1,269,317

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.....	2,049,436	91,849,023	28,109	1,302,186	7,337,970	345,865,202
Salaries and wages.....	1,921,247	77,404,801	21,567	905,519	5,617,328	228,465,297
Taxable interest.....	1,371,278	1,484,610	19,350	87,378	5,918,157	18,658,526
Tax-exempt interest.....	79,774	852,669	*2,909	*6,214	853,596	11,527,369
Dividends.....	472,813	1,148,216	16,969	78,142	2,827,566	17,108,519
State income tax refunds.....	972,116	577,451	12,429	6,238	3,098,567	1,804,187
Alimony received.....	67,175	1,153,598	-	-	95,040	1,550,515
Business or profession:						
Net income.....	149,993	2,987,726	*2,068	*10,075	711,316	15,255,232
Net loss.....	75,490	350,962	*41	*3,941	252,598	1,216,229
Sales of capital assets:						
Net gain in AGI.....	250,430	2,236,745	10,351	47,802	1,525,960	21,643,802
Net loss in AGI.....	106,200	188,537	2,976	8,392	792,445	1,583,581
Sales of property other than capital assets.....	28,079	-44,801	*1,333	*-6,237	178,588	-151,240
Taxable IRA distributions.....	67,306	492,002	*1,274	*2,675	377,233	3,081,264
Pensions and annuities in AGI.....	259,755	2,372,277	*6,951	*65,362	1,485,181	20,053,656
Rent and royalty:						
Net income.....	82,982	597,730	3,599	45,407	585,435	5,142,816
Net loss.....	160,665	914,387	5,390	32,158	605,223	3,632,050
Farm rental income less loss.....	*2,397	*4,732	-	-	46,398	375,653
Partnership and S Corporation net income less loss.....	93,607	2,692,999	3,298	82,269	627,878	13,686,493
Estate and trust net income less loss.....	7,550	244,461	*2,276	*15,347	95,921	1,872,045
Farm net income less loss.....	20,322	19,370	*382	*3,496	74,349	-439,394
Unemployment compensation.....	111,800	330,980	-	-	387,872	1,091,203
Social security benefits in AGI.....	35,695	186,585	*1,367	*1,959	811,551	5,383,425
Other income less loss.....	108,908	663,142	*1,125	*15,656	496,826	2,749,832
Total statutory adjustments.....	285,486	1,037,317	8,263	13,529	1,365,791	4,290,107
Primary IRA payments.....	71,402	113,379	*4,733	*5,297	485,957	762,112
Secondary IRA payments.....	-	-	-	-	-	-
Payments to a Keogh plan.....	13,411	164,984	*39	*884	103,601	839,088
Deduction for self-employment tax.....	160,235	210,339	2,645	1,754	739,694	993,701
Moving expenses adjustment.....	25,222	67,126	-	-	83,872	141,178
Total itemized deductions.....	2,049,436	24,692,256	28,109	385,861	7,337,970	86,499,877
Itemized deductions limitation.....	62,590	211,386	1,177	3,834	285,319	1,425,268
Medical and dental expenses deduction.....	412,239	1,249,680	*1,359	*4,486	1,444,804	11,775,790
Taxes paid deduction.....	2,023,175	7,624,214	28,109	162,382	7,080,842	27,463,857
Interest paid deduction.....	1,748,339	10,870,975	26,439	159,457	5,013,121	27,821,412
Contributions deduction.....	1,868,583	2,521,802	23,530	49,097	6,078,129	11,442,108
Casualty or theft loss deduction.....	36,588	271,887	**	**	43,932	854,114
Moving expenses deduction.....	*10,127	*42,631	**	**	25,349	63,915
Total miscellaneous deductions.....	663,372	2,322,454	7,828	12,137	2,156,589	8,503,949
Taxable income.....	1,926,395	56,382,005	22,275	828,680	6,740,595	246,848,434
Total tax credits.....	527,349	280,274	*2,589	*2,444	333,344	486,632
Child care credit.....	318,102	146,632	*1,293	*695	12,982	4,803
Credit for the elderly or disabled.....	*3,362	*807	-	-	*7,446	*360
Foreign tax credit.....	25,050	40,999	*52	*10	238,185	284,359
Earned income credit used to offset income tax before credits.....	209,640	70,994	*1,128	*462	19,739	1,236
Minimum tax credit.....	1,401	7,568	**	**	10,909	62,724
General business credit.....	4,664	13,001	**	**	40,483	94,349
Income tax after credits.....	1,802,715	10,892,488	22,274	166,838	6,724,761	56,093,074
Alternative minimum tax.....	19,324	44,495	*45	*576	54,849	342,726
Total income tax.....	1,802,754	10,936,983	22,274	167,414	6,728,457	56,435,800
Total tax liability.....	1,830,444	11,361,313	25,638	171,236	6,830,827	58,535,214
Total tax payments.....	1,986,999	14,260,270	26,601	184,418	6,920,740	63,642,178
Income tax withheld.....	1,913,725	12,110,892	24,937	134,990	5,959,232	43,678,995
Estimated tax payments.....	142,382	1,787,512	3,951	43,112	1,518,840	17,007,366
Overpayment refunded.....	1,724,838	3,631,486	21,196	32,300	4,981,716	8,642,907
Tax due at time of filing.....	269,954	820,230	4,282	22,475	1,704,684	5,939,026

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

** Data deleted to prevent disclosure of information for specific taxpayers.

NOTE: Detail may not add to totals 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)

(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				Total income tax	
				Number of returns	Number of exemptions	Adjusted gross income less deficit			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
All returns, total.....	115,943,131	232,716,395	154,817,923	43,083,308	77,898,472	1,865,298,368	29,395,936	237,997,037	
Under \$5,000.....	15,585,269	13,274,640	9,559,835	2,253,369	3,714,805	-12,386,609	4,750	60,135	
\$5,000 under \$10,000.....	14,235,099	20,300,007	14,407,348	3,759,957	5,892,659	28,927,721	30,539	7,236	
\$10,000 under \$15,000.....	13,464,909	24,041,459	16,438,308	4,617,730	7,603,151	57,750,978	422,268	165,812	
\$15,000 under \$20,000.....	11,410,889	21,850,025	14,827,573	3,897,289	7,022,452	67,636,337	1,096,557	641,445	
\$20,000 under \$25,000.....	9,663,350	19,307,683	13,104,067	3,479,618	6,203,616	77,990,179	2,935,279	3,211,852	
\$25,000 under \$30,000.....	8,121,017	17,103,737	11,356,048	3,103,514	5,747,690	85,051,591	3,010,919	5,339,976	
\$30,000 under \$35,000.....	6,383,825	14,413,464	9,498,602	2,655,062	4,914,863	86,339,235	2,628,952	6,355,637	
\$35,000 under \$40,000.....	5,629,936	13,489,639	8,945,863	2,515,002	4,543,775	94,410,497	2,490,308	7,787,001	
\$40,000 under \$45,000.....	4,798,204	12,186,112	7,959,427	2,218,576	4,226,685	94,199,330	2,210,144	8,181,350	
\$45,000 under \$50,000.....	4,225,885	11,403,930	7,282,176	2,162,104	4,121,754	102,498,721	2,157,613	9,378,059	
\$50,000 under \$55,000.....	3,627,090	10,065,884	6,407,047	1,909,910	3,658,837	99,949,834	1,909,060	9,554,350	
\$55,000 under \$60,000.....	3,121,140	8,959,212	5,682,743	1,736,258	3,276,470	99,616,255	1,734,502	10,107,758	
\$60,000 under \$75,000.....	6,378,373	18,820,560	11,832,332	3,563,052	6,988,228	238,282,781	3,561,294	27,293,323	
\$75,000 under \$100,000.....	4,783,915	14,151,430	9,023,186	2,760,024	5,128,244	235,785,254	2,756,083	32,574,379	
\$100,000 under \$200,000.....	3,404,731	10,060,790	6,424,603	1,864,029	3,636,186	244,434,936	1,860,284	42,783,954	
\$200,000 under \$500,000.....	890,280	2,660,244	1,664,876	484,000	995,368	138,878,886	483,662	35,150,475	
\$500,000 under \$1,000,000.....	149,283	434,644	276,293	73,026	158,351	49,034,295	72,958	14,929,006	
\$1,000,000 or more.....	69,935	192,935	127,595	30,788	65,341	76,898,149	30,765	24,475,290	
Taxable returns, total.....	87,619,446	176,027,964	122,525,155	29,395,936	53,502,809	1,729,319,208	29,395,936	237,997,037	
Nontaxable returns, total.....	28,323,684	56,688,431	32,292,768	13,687,372	24,395,663	135,979,160	-	-	

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.....	40,314,758	71,687,909	1,779,938,023	27,419,748	228,206,919	828,386	1,159,813	43,469,540	754,022	6,450,078
Under \$5,000.....	2,169,186	3,520,762	-11,817,921	4,720	59,481	16,187	31,692	-416,343	13	59
\$5,000 under \$10,000.....	3,425,008	5,370,481	26,295,524	22,688	6,066	28,123	37,785	211,052	1,128	171
\$10,000 under \$15,000.....	4,106,891	6,643,031	51,386,009	187,400	87,646	66,509	87,824	843,870	52,508	21,887
\$15,000 under \$20,000.....	3,559,929	6,273,751	61,825,362	861,020	432,721	47,832	84,445	816,828	37,102	34,530
\$20,000 under \$25,000.....	3,175,351	5,545,677	71,212,595	2,632,158	2,754,618	56,543	79,730	1,257,323	52,681	87,176
\$25,000 under \$30,000.....	2,859,046	5,081,149	78,381,895	2,767,554	4,833,386	55,833	74,896	1,512,439	54,732	121,721
\$30,000 under \$35,000.....	2,479,263	4,505,362	80,613,267	2,454,039	5,845,824	62,787	92,635	2,037,315	62,226	203,795
\$35,000 under \$40,000.....	2,346,327	4,191,617	88,084,827	2,321,635	7,120,508	78,671	115,816	2,915,942	78,671	308,700
\$40,000 under \$45,000.....	2,098,913	3,903,017	89,129,964	2,090,490	7,632,712	73,254	92,686	3,065,976	73,254	339,462
\$45,000 under \$50,000.....	2,064,436	3,895,896	97,903,586	2,059,948	8,882,331	45,420	56,274	2,133,154	44,497	230,983
\$50,000 under \$55,000.....	1,829,721	3,467,449	95,790,847	1,828,873	9,079,973	40,252	54,929	2,083,094	40,252	224,598
\$55,000 under \$60,000.....	1,685,848	3,116,886	96,725,312	1,684,107	9,748,896	25,703	33,828	1,483,168	25,703	183,247
\$60,000 under \$75,000.....	3,452,116	6,661,310	230,822,833	3,450,361	26,304,909	90,230	117,057	6,109,019	90,229	767,038
\$75,000 under \$100,000.....	2,680,916	4,881,783	229,118,142	2,677,065	31,580,168	68,853	97,318	5,808,665	68,853	842,394
\$100,000 under \$200,000.....	1,811,920	3,460,623	237,631,913	1,808,208	41,529,208	56,766	78,911	7,306,516	56,763	1,332,941
\$200,000 under \$500,000.....	469,111	952,849	134,760,652	468,795	34,122,265	12,976	20,228	3,341,389	12,965	839,984
\$500,000 under \$1,000,000.....	70,977	153,058	47,695,046	70,911	14,525,542	1,856	2,893	1,186,408	1,854	361,415
\$1,000,000 or more.....	29,798	63,210	74,278,171	29,777	23,660,665	593	868	1,773,726	592	549,977
Taxable returns, total.....	27,419,748	49,274,164	1,651,234,255	27,419,748	228,206,919	754,022	1,046,759	43,127,841	754,022	6,450,078
Nontaxable returns, total.....	12,895,010	22,413,745	128,703,768	-	-	74,365	113,054	341,699	-	-

Footnotes at end of table.

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)
All returns, total.....	1,766,236	2,056,457	67,443,910	1,336,195	7,236,254	2,201,286	2,994,293	56,350,971	1,214,029	4,435,937
Under \$5,000.....	28,438	29,862	-532,923	19	566	101,695	132,489	108,061	9	135
\$5,000 under \$10,000.....	108,811	115,534	899,227	3,362	474	307,398	368,859	2,359,156	3,362	524
\$10,000 under \$15,000.....	268,726	315,791	3,359,625	107,146	30,246	419,186	556,505	5,285,624	88,269	27,303
\$15,000 under \$20,000.....	190,951	230,487	3,329,625	110,304	97,805	314,769	433,768	5,411,865	115,282	88,443
\$20,000 under \$25,000.....	220,082	244,893	4,898,181	178,540	231,623	250,210	333,316	5,578,667	213,123	277,368
\$25,000 under \$30,000.....	159,318	208,570	4,378,960	155,069	238,640	227,076	383,075	6,181,387	214,710	366,911
\$30,000 under \$35,000.....	141,847	156,479	4,622,542	141,522	324,909	108,623	160,387	3,560,378	108,623	246,796
\$35,000 under \$40,000.....	96,475	97,901	3,650,963	96,365	316,764	108,272	138,442	4,080,361	108,272	363,527
\$40,000 under \$45,000.....	90,992	102,671	3,876,442	87,018	286,004	80,955	128,312	3,415,694	80,946	301,744
\$45,000 under \$50,000.....	68,671	85,556	3,224,887	68,669	295,805	59,346	84,028	2,809,852	58,424	258,709
\$50,000 under \$55,000.....	74,420	81,126	3,874,562	74,420	366,498	44,118	55,334	2,309,043	44,115	237,701
\$55,000 under \$60,000.....	57,549	70,400	3,277,140	57,534	300,001	44,943	55,356	2,572,412	44,942	245,405
\$60,000 under \$75,000.....	104,319	121,731	7,062,484	104,308	750,484	76,941	88,130	5,042,537	76,941	611,153
\$75,000 under \$100,000.....	85,685	109,707	7,156,148	84,890	855,727	31,260	39,435	2,559,809	30,544	311,285
\$100,000 under \$200,000.....	52,778	66,023	6,883,884	49,875	1,105,008	21,511	30,629	2,808,858	21,498	469,691
\$200,000 under \$500,000.....	14,714	17,000	4,159,956	14,695	1,004,525	4,144	5,291	1,185,133	4,134	296,767
\$500,000 under \$1,000,000.....	1,627	1,798	1,102,646	1,626	337,804	552	603	380,151	551	118,432
\$1,000,000 or more.....	835	929	2,219,561	833	693,371	286	334	701,984	285	214,041
Taxable returns, total.....	1,336,195	1,549,446	62,043,323	1,336,195	7,236,254	1,214,029	1,632,439	45,061,882	1,214,029	4,435,937
Nontaxable returns, total.....	430,042	507,011	5,400,587	-	-	987,257	1,361,854	11,289,090	-	-

* 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)

Marital status	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents				
				Total				Total income tax
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total.....	115,943,131	232,716,395	154,817,923	43,083,308	77,898,472	1,865,298,368	29,395,936	237,997,037
Joint returns of married persons...	48,389,135	149,720,382	96,760,550	26,977,525	52,959,832	1,537,435,021	22,326,595	211,944,084
Separate returns of married persons, total.....	2,480,600	3,593,259	2,528,099	694,365	1,065,160	21,082,590	610,928	3,085,606
Spouse filing.....	2,422,988	3,442,580	2,412,874	672,629	1,029,706	20,399,779	593,057	2,989,313
Spouse not filing.....	57,812	150,679	115,225	21,736	35,454	682,811	17,871	96,294
Returns of heads of household.....	15,108,446	37,013,596	15,108,446	13,989,925	21,905,150	274,069,203	5,639,864	18,911,780
Returns of surviving spouses.....	90,869	242,121	90,869	90,869	151,252	2,285,483	51,763	217,023
Returns of single persons.....	49,874,080	42,147,037	40,329,959	1,330,625	1,817,078	30,426,071	766,786	3,838,544

Marital status	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	
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total.....	40,314,758	71,687,909	1,779,938,023	27,419,748	228,206,919	828,386	1,159,813	43,469,540	754,022	6,450,078
Joint returns of married persons...	26,383,571	50,766,197	1,504,918,939	21,831,841	207,393,129	357,321	499,782	26,342,907	333,129	3,914,022
Separate returns of married persons, total.....	633,044	954,822	18,953,840	550,126	2,769,889	45,677	72,923	1,813,155	45,361	291,491
Spouse filing.....	612,237	920,299	18,330,437	533,185	2,683,264	45,669	72,915	1,801,937	45,353	288,502
Spouse not filing.....	20,806	34,523	623,403	*16,942	*86,625	*8	*8	11,218	*8	*2,989
Returns of heads of household.....	12,513,587	18,919,982	242,288,910	4,747,277	16,515,386	59,469	81,190	2,340,973	46,480	308,129
Returns of surviving spouses.....	90,869	146,972	2,285,483	51,763	217,023	-	-	-	-	-
Returns of single persons.....	693,687	899,936	11,490,851	238,741	1,311,492	365,919	505,938	12,972,505	329,052	1,936,436

Marital status	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	
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total.....	1,766,236	2,056,457	67,443,910	1,336,195	7,236,254	2,201,286	2,994,293	56,350,971	1,214,029	4,435,936
Joint returns of married persons...	810,134	974,068	44,255,728	664,682	5,298,965	512,373	719,805	22,604,349	403,411	2,316,205
Separate returns of married persons, total.....	13,509	13,509	494,589	13,271	70,536	19,447	23,907	416,578	16,081	39,426
Spouse filing.....	12,586	12,586	446,090	12,350	63,857	**19,447	**23,907	416,270	16,081	39,426
Spouse not filing.....	*922	*922	*48,499	*921	*6,679	**	**	308	-	-
Returns of heads of household.....	854,624	964,092	20,569,251	583,878	1,627,944	1,432,575	1,939,885	28,408,721	635,486	1,657,302
Returns of surviving spouses.....	*4,280	*4,280	*127,497	*4,279	*8,285	-	-	-	-	-
Returns of single persons.....	83,689	100,507	1,996,845	70,084	230,524	236,892	310,696	4,921,323	159,051	423,004

*Estimate should be used with caution because of the small number of 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 2.5--Returns with Earned Income Credit, 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	All returns with earned income credit									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			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)
Total.....	19,017,357	206,441,998	17,580,776	187,411,397	1,162,736	1,403,602	3,545,919	14,887,765	19,017,353	203,732,023
No adjusted gross income.....	102,243	-4,239,069	57,290	376,311	3,761	12,075	79,188	173,484	102,239	561,870
\$1 under \$1,000.....	409,040	243,676	352,708	295,319	*11,781	*50,542	74,521	2,571	409,040	349,289
\$1,000 under \$2,000.....	646,046	972,132	590,171	900,275	*7,997	*11,798	97,440	120,385	646,046	1,032,458
\$2,000 under \$3,000.....	847,229	2,137,430	765,951	1,874,058	*6,724	*498	145,809	215,461	847,229	2,093,696
\$3,000 under \$4,000.....	858,114	3,053,105	763,640	2,536,295	*3,397	*1,927	173,397	389,903	858,114	2,928,124
\$4,000 under \$5,000.....	968,013	4,356,225	856,120	3,651,878	*5,353	*588	192,602	491,143	968,013	4,143,609
\$5,000 under \$6,000.....	1,106,145	6,106,912	967,244	4,993,364	*9,420	*7,958	249,954	759,275	1,106,145	5,760,597
\$6,000 under \$7,000.....	1,116,062	7,265,881	1,005,051	6,016,024	30,717	47,882	223,394	796,472	1,116,062	6,860,378
\$7,000 under \$8,000.....	1,261,883	9,493,418	1,122,924	7,794,249	30,323	4,113	271,881	1,164,247	1,261,883	8,968,145
\$8,000 under \$9,000.....	1,353,888	11,509,059	1,236,053	9,676,728	*16,916	*17,765	250,057	1,105,267	1,353,888	10,799,761
\$9,000 under \$10,000.....	745,095	7,071,452	679,614	5,979,316	28,775	35,913	120,013	754,029	745,095	6,769,258
\$10,000 under \$11,000.....	789,162	8,303,590	716,760	7,048,916	26,896	89,362	148,414	948,976	789,162	8,087,254
\$11,000 under \$12,000.....	773,846	8,893,319	741,148	8,087,797	69,417	126,785	110,933	408,285	773,846	8,621,967
\$12,000 under \$13,000.....	798,477	9,975,936	734,408	8,768,027	81,421	105,530	152,720	856,725	798,477	9,750,365
\$13,000 under \$14,000.....	809,345	10,925,993	767,266	9,789,534	83,973	76,816	136,840	789,894	809,345	10,656,244
\$14,000 under \$15,000.....	803,721	11,628,117	776,079	10,662,868	57,356	75,214	126,366	603,595	803,721	11,341,678
\$15,000 under \$16,000.....	780,185	12,083,069	750,463	10,843,860	64,954	132,027	121,606	709,059	780,185	11,684,947
\$16,000 under \$17,000.....	688,873	11,367,144	644,168	10,029,590	80,112	92,663	119,571	884,166	688,873	11,006,420
\$17,000 under \$18,000.....	687,740	12,030,703	669,777	10,952,760	67,556	97,802	117,954	601,692	687,740	11,652,254
\$18,000 under \$19,000.....	574,326	10,622,892	560,257	9,880,491	79,139	107,926	103,287	411,989	574,326	10,400,406
\$19,000 under \$20,000.....	561,751	10,945,272	542,768	9,835,033	84,904	86,935	127,037	695,428	561,751	10,617,396
\$20,000 under \$25,000.....	2,291,984	50,585,995	2,237,359	46,431,917	307,211	219,251	392,799	1,942,997	2,291,984	48,594,165
\$25,000 and over.....	44,190	1,109,748	43,555	986,788	*4,635	*2,234	10,115	62,721	44,190	1,051,742

Size of adjusted gross income	All returns with earned income credit--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	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)
Total.....	19,017,357	21,105,158	7,756,112	2,785,594	3,265,323	1,999,590	2,790,584	1,721,964	14,653,664	16,597,600
No adjusted gross income.....	102,243	76,536	*54	*8	-	-	68,346	28,809	71,006	47,719
\$1 under \$1,000.....	409,040	56,274	-	-	-	-	31,569	3,382	389,908	52,892
\$1,000 under \$2,000.....	646,046	178,407	-	-	-	-	86,090	13,324	599,716	165,083
\$2,000 under \$3,000.....	847,229	362,807	-	-	-	-	113,233	22,923	766,041	339,884
\$3,000 under \$4,000.....	858,114	510,685	-	-	-	-	132,484	41,215	785,252	469,470
\$4,000 under \$5,000.....	968,013	741,207	*1,273	*1,729	*1,273	*276	172,302	55,296	869,136	684,183
\$5,000 under \$6,000.....	1,106,145	973,100	*1,273	*66	*1,273	*17,030	216,829	81,684	985,179	891,350
\$6,000 under \$7,000.....	1,116,062	1,098,784	314,468	18,197	*4,951	*123	213,221	92,608	1,025,481	987,979
\$7,000 under \$8,000.....	1,261,883	1,437,357	450,506	48,274	384,469	37,463	189,027	130,447	837,105	1,258,636
\$8,000 under \$9,000.....	1,353,888	1,672,992	485,886	18,006	473,253	139,282	158,645	130,947	859,162	1,524,040
\$9,000 under \$10,000.....	745,095	1,591,901	41,999	7,558	-	-	124,137	125,490	740,325	1,458,853
\$10,000 under \$11,000.....	789,162	1,733,157	136,919	10,388	-	-	145,049	161,687	784,195	1,561,083
\$11,000 under \$12,000.....	773,846	1,610,309	284,222	46,037	-	-	129,074	106,069	765,041	1,458,203
\$12,000 under \$13,000.....	798,477	1,542,539	266,646	80,123	-	-	155,439	152,356	769,729	1,310,061
\$13,000 under \$14,000.....	809,345	1,449,113	467,513	147,499	-	-	139,000	139,685	768,198	1,161,929
\$14,000 under \$15,000.....	803,721	1,295,666	530,090	205,356	*1,274	*136	121,892	91,823	767,761	998,488
\$15,000 under \$16,000.....	780,185	1,126,983	539,847	267,558	*5,763	*922	114,470	86,446	723,109	772,978
\$16,000 under \$17,000.....	688,873	909,327	507,650	246,544	*14,720	*3,009	121,331	94,681	605,133	568,102
\$17,000 under \$18,000.....	687,740	783,803	564,902	336,186	116,760	18,831	89,963	51,749	519,462	395,867
\$18,000 under \$19,000.....	574,326	554,615	503,870	296,639	165,297	59,975	93,376	42,816	369,951	215,161
\$19,000 under \$20,000.....	561,751	451,355	498,407	294,716	270,872	121,163	52,336	28,526	244,352	128,113
\$20,000 under \$25,000.....	2,291,984	946,837	2,117,673	759,315	1,782,505	1,555,870	122,770	40,001	407,151	147,521
\$25,000 and over.....	44,190	1,402	42,914	1,397	42,914	45,511	*3	*0	*1,273	*5

Footnotes at end of table.

Table 2.5--Returns with Earned Income Credit, 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	Returns with no dependents									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			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)
Total.....	4,081,168	19,058,992	3,510,869	16,857,182	31,212	29,783	1,014,716	2,517,070	4,081,164	19,404,034
No adjusted gross income.....	49,654	-1,700,352	29,079	92,238	*7	*1	34,477	64,101	49,650	156,340
\$1 under \$1,000.....	196,637	113,933	153,808	151,882	*5,057	*25,614	55,818	5,086	196,637	182,583
\$1,000 under \$2,000.....	312,089	467,175	274,114	397,052	*1,273	*327	66,911	79,933	312,089	477,312
\$2,000 under \$3,000.....	432,625	1,097,154	362,572	888,605	*3,362	*138	115,500	170,462	432,625	1,059,205
\$3,000 under \$4,000.....	433,450	1,553,260	371,730	1,221,151	-	-	113,187	228,734	433,450	1,449,885
\$4,000 under \$5,000.....	454,761	2,024,083	361,336	1,501,178	*1,275	*97	131,483	394,840	454,761	1,896,115
\$5,000 under \$6,000.....	537,464	2,962,998	441,430	2,198,238	*1,275	*315	153,294	507,084	537,464	2,705,637
\$6,000 under \$7,000.....	525,201	3,415,600	470,251	2,782,809	*7,998	*2,369	120,648	373,155	525,201	3,158,333
\$7,000 under \$8,000.....	562,404	4,228,092	507,377	3,469,654	*10,966	*921	115,235	382,226	562,404	3,852,801
\$8,000 under \$9,000.....	576,883	4,697,048	539,173	4,154,375	-	-	108,161	311,449	576,883	4,465,824
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$11,000.....	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$16,000.....	-	-	-	-	-	-	-	-	-	-
\$16,000 under \$17,000.....	-	-	-	-	-	-	-	-	-	-
\$17,000 under \$18,000.....	-	-	-	-	-	-	-	-	-	-
\$18,000 under \$19,000.....	-	-	-	-	-	-	-	-	-	-
\$19,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-
\$25,000 and over.....	-	-	-	-	-	-	-	-	-	-

Size of adjusted gross income	Returns with no dependents--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	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)
Total.....	4,081,168	685,819	1,242,862	84,180	863,944	193,897	677,435	124,540	2,622,265	477,100
No adjusted gross income.....	49,654	7,530	-	-	-	-	29,176	4,796	23,050	2,734
\$1 under \$1,000.....	196,637	11,119	-	-	-	-	24,189	1,768	177,505	9,350
\$1,000 under \$2,000.....	312,089	35,253	-	-	-	-	48,878	5,720	267,033	29,532
\$2,000 under \$3,000.....	432,625	78,681	-	-	-	-	87,561	15,988	351,437	62,693
\$3,000 under \$4,000.....	433,450	106,677	-	-	-	-	83,058	18,774	360,588	87,904
\$4,000 under \$5,000.....	454,761	130,361	-	-	-	-	114,171	29,105	358,432	101,257
\$5,000 under \$6,000.....	537,464	135,825	*1,273	*66	*1,273	*17,030	135,290	30,560	419,469	105,199
\$6,000 under \$7,000.....	525,201	96,075	314,468	18,197	*4,948	*122	95,798	13,482	439,951	64,395
\$7,000 under \$8,000.....	562,404	62,094	450,506	48,274	384,469	37,463	38,149	3,581	141,061	10,239
\$8,000 under \$9,000.....	576,883	22,204	476,615	17,642	473,253	139,282	21,165	765	83,740	3,797
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$11,000.....	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$16,000.....	-	-	-	-	-	-	-	-	-	-
\$16,000 under \$17,000.....	-	-	-	-	-	-	-	-	-	-
\$17,000 under \$18,000.....	-	-	-	-	-	-	-	-	-	-
\$18,000 under \$19,000.....	-	-	-	-	-	-	-	-	-	-
\$19,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-
\$25,000 and over.....	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.5--Returns with Earned Income Credit, 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	Returns with one dependent									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			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)
Total.....	6,995,745	91,594,959	6,516,536	82,444,540	546,794	626,804	1,425,404	7,399,821	6,995,745	90,500,422
No adjusted gross income.....	29,392	-1,772,428	17,288	141,631	*704	*766	25,653	75,401	29,392	217,799
\$1 under \$1,000.....	121,357	72,745	116,488	85,794	-	-	*9,613	*-7,790	121,357	78,862
\$1,000 under \$2,000.....	157,355	233,555	146,810	247,435	*3,362	*5,843	17,840	25,352	157,355	278,630
\$2,000 under \$3,000.....	167,072	418,129	160,445	386,729	-	-	14,382	26,735	167,072	417,144
\$3,000 under \$4,000.....	157,799	557,121	145,700	482,124	-	-	27,532	67,777	157,799	549,901
\$4,000 under \$5,000.....	253,970	1,155,432	245,027	1,061,693	*2,805	*428	32,191	55,401	253,970	1,117,521
\$5,000 under \$6,000.....	234,020	1,295,626	212,463	1,153,690	*3,362	*6,028	42,334	117,938	234,020	1,277,655
\$6,000 under \$7,000.....	242,514	1,583,089	214,265	1,282,866	*4,636	*2,355	56,243	229,943	242,514	1,515,165
\$7,000 under \$8,000.....	275,616	2,073,649	236,234	1,702,109	*3,362	*434	69,348	345,712	275,616	2,053,791
\$8,000 under \$9,000.....	345,778	2,944,260	298,700	2,309,706	*4,283	*884	88,168	478,693	345,778	2,789,283
\$9,000 under \$10,000.....	310,225	2,944,736	283,339	2,283,539	*10,693	*6,315	76,431	499,905	310,225	2,789,759
\$10,000 under \$11,000.....	368,496	3,878,718	338,669	3,316,391	*13,948	*37,092	67,917	423,229	368,496	3,776,712
\$11,000 under \$12,000.....	325,969	3,757,200	306,323	3,351,657	21,725	47,482	59,704	178,823	325,969	3,577,061
\$12,000 under \$13,000.....	350,854	4,380,776	309,707	3,632,258	32,768	38,401	94,594	584,836	350,854	4,275,579
\$13,000 under \$14,000.....	344,701	4,647,969	315,891	4,017,213	33,902	15,545	78,876	477,957	344,701	4,510,714
\$14,000 under \$15,000.....	320,387	4,640,488	309,260	4,160,095	31,351	51,469	59,306	338,332	320,387	4,549,896
\$15,000 under \$16,000.....	343,282	5,315,238	331,228	4,735,946	28,479	66,290	58,247	347,467	343,282	5,149,703
\$16,000 under \$17,000.....	370,226	6,117,620	347,311	5,301,976	40,585	33,016	72,715	574,617	370,226	5,909,609
\$17,000 under \$18,000.....	341,956	5,989,176	328,635	5,282,543	40,201	66,472	63,521	410,360	341,956	5,759,375
\$18,000 under \$19,000.....	289,284	5,355,820	280,356	4,907,044	44,752	64,062	69,003	251,602	289,284	5,222,707
\$19,000 under \$20,000.....	285,874	5,565,369	269,318	4,900,227	42,979	47,992	76,779	476,164	285,874	5,424,403
\$20,000 under \$25,000.....	1,315,428	29,330,922	1,279,522	26,715,088	178,262	133,698	254,892	1,358,626	1,315,428	28,207,412
\$25,000 and over.....	44,190	1,109,748	43,555	986,788	*4,635	*2,234	10,115	62,721	44,190	1,051,742

Size of adjusted gross income	Returns with one dependent--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	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)
Total.....	6,995,745	10,171,500	2,567,767	982,082	978,385	583,647	1,208,650	968,667	5,708,703	8,220,750
No adjusted gross income.....	29,392	41,129	*50	*8	-	-	23,930	13,454	27,378	27,668
\$1 under \$1,000.....	121,357	23,000	-	-	-	-	*2,926	*811	121,357	22,189
\$1,000 under \$2,000.....	157,355	70,388	-	-	-	-	22,289	5,039	156,081	65,349
\$2,000 under \$3,000.....	167,072	122,243	-	-	-	-	15,655	3,978	167,072	118,265
\$3,000 under \$4,000.....	157,799	162,546	-	-	-	-	22,892	10,230	157,799	152,316
\$4,000 under \$5,000.....	253,970	316,492	*1,273	*1,729	*1,273	*276	25,818	11,146	251,422	303,617
\$5,000 under \$6,000.....	234,020	370,832	-	-	-	-	40,610	26,561	231,050	344,271
\$6,000 under \$7,000.....	242,514	435,477	-	-	*3	*2	57,932	43,206	238,456	392,271
\$7,000 under \$8,000.....	275,616	580,168	-	-	-	-	63,256	58,840	273,606	521,327
\$8,000 under \$9,000.....	345,778	798,416	*3,362	*71	-	-	83,453	79,505	345,322	718,840
\$9,000 under \$10,000.....	310,225	737,161	*7,959	*1,844	-	-	82,472	84,913	305,571	650,404
\$10,000 under \$11,000.....	368,496	905,200	*7,997	*2,355	-	-	67,735	75,371	364,804	827,475
\$11,000 under \$12,000.....	325,969	753,805	*12,633	*2,972	-	-	67,522	56,373	320,182	694,461
\$12,000 under \$13,000.....	350,854	756,611	18,033	4,573	-	-	89,131	98,847	336,344	653,191
\$13,000 under \$14,000.....	344,701	702,861	137,808	12,419	-	-	82,171	88,137	327,656	602,305
\$14,000 under \$15,000.....	320,387	587,972	129,716	32,954	*1,273	*136	61,458	50,769	306,330	504,249
\$15,000 under \$16,000.....	343,282	566,416	137,187	55,354	*3,362	*249	49,295	48,087	319,146	462,975
\$16,000 under \$17,000.....	370,226	548,585	202,881	54,702	*3,362	*535	76,707	72,467	329,221	421,415
\$17,000 under \$18,000.....	341,956	442,572	238,082	98,953	*18,043	*5,613	51,983	40,396	295,466	303,223
\$18,000 under \$19,000.....	289,284	325,867	232,241	108,582	*20,241	*8,253	67,719	37,400	245,242	179,885
\$19,000 under \$20,000.....	285,874	270,879	230,210	129,052	36,659	9,698	48,858	27,043	209,528	114,784
\$20,000 under \$25,000.....	1,315,428	651,478	1,165,423	475,119	851,256	513,376	104,836	38,095	378,395	140,264
\$25,000 and over.....	44,190	1,402	42,914	1,397	42,914	45,511	*3	*0	*1,273	*5

Footnotes at end of table.

Table 2.5--Returns with Earned Income Credit, 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	Returns with more than one dependent									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			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)
Total.....	6,812,664	89,838,796	6,374,330	81,092,066	545,487	626,173	1,362,921	6,981,068	6,812,664	88,699,307
No adjusted gross income.....	29,168	-1,669,818	17,116	138,182	*671	*732	25,464	76,222	29,168	215,136
\$1 under \$1,000.....	113,359	68,668	108,490	82,576	-	-	*9,813	*7,790	113,359	74,786
\$1,000 under \$2,000.....	140,938	209,505	130,393	223,784	*3,362	*5,843	16,565	24,953	140,938	254,580
\$2,000 under \$3,000.....	159,074	395,606	153,721	367,886	-	-	14,382	26,735	159,074	394,621
\$3,000 under \$4,000.....	156,524	552,137	145,700	482,124	-	-	26,257	62,794	156,524	544,917
\$4,000 under \$5,000.....	231,396	1,051,512	223,581	957,245	*2,805	*428	29,788	56,011	231,396	1,013,684
\$5,000 under \$6,000.....	228,500	1,266,772	208,217	1,132,976	*3,362	*6,028	36,814	104,581	228,500	1,243,585
\$6,000 under \$7,000.....	228,682	1,490,688	209,630	1,252,193	*4,636	*2,355	47,047	169,040	228,682	1,423,588
\$7,000 under \$8,000.....	261,006	1,962,984	231,597	1,675,907	*3,362	*434	59,374	269,536	261,006	1,945,876
\$8,000 under \$9,000.....	338,595	2,882,700	295,338	2,281,840	*4,283	*884	84,347	338,595	338,595	2,727,937
\$9,000 under \$10,000.....	303,852	2,884,286	260,790	2,268,716	*10,693	*6,315	70,058	454,517	303,852	2,729,547
\$10,000 under \$11,000.....	368,170	3,875,322	338,669	3,316,391	*13,948	*37,092	67,590	419,853	368,170	3,773,337
\$11,000 under \$12,000.....	322,149	3,712,021	305,050	3,338,927	21,725	47,482	57,156	148,475	322,149	3,534,884
\$12,000 under \$13,000.....	344,504	4,301,487	306,383	3,610,648	32,768	38,401	91,569	548,828	344,504	4,197,877
\$13,000 under \$14,000.....	341,331	4,603,592	312,529	3,972,942	33,902	15,545	78,868	477,851	341,331	4,466,337
\$14,000 under \$15,000.....	311,007	4,504,434	300,802	4,070,870	31,351	51,469	54,561	303,910	311,007	4,426,249
\$15,000 under \$16,000.....	338,319	5,238,221	326,592	4,675,233	28,479	66,290	56,646	336,134	338,319	5,077,657
\$16,000 under \$17,000.....	362,008	5,982,914	339,420	5,197,925	40,585	33,016	71,260	554,734	362,008	5,785,676
\$17,000 under \$18,000.....	326,948	5,722,116	314,549	5,055,055	38,928	65,875	61,145	387,323	326,948	5,508,253
\$18,000 under \$19,000.....	282,271	5,225,605	273,670	4,780,255	44,752	64,062	65,352	244,269	282,271	5,088,586
\$19,000 under \$20,000.....	280,911	5,467,619	264,682	4,816,035	42,979	47,992	75,178	462,625	280,911	5,326,652
\$20,000 under \$25,000.....	1,299,761	29,000,674	1,263,855	26,407,569	178,262	133,698	253,770	1,352,533	1,299,761	27,893,800
\$25,000 and over.....	44,190	1,109,748	43,555	986,788	*4,635	*2,234	10,115	62,721	44,190	1,051,742

Size of adjusted gross income	Returns with more than one dependent--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	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)
Total.....	6,812,664	10,013,970	2,500,988	952,162	931,753	550,319	1,149,983	915,257	5,587,556	8,146,552
No adjusted gross income.....	29,168	40,921	*50	*8	-	-	23,810	13,357	27,256	27,556
\$1 under \$1,000.....	113,359	22,280	-	-	-	-	*1,651	*681	113,359	21,599
\$1,000 under \$2,000.....	140,938	66,015	-	-	-	-	22,289	5,039	139,664	60,976
\$2,000 under \$3,000.....	159,074	117,172	-	-	-	-	14,380	3,419	159,074	113,753
\$3,000 under \$4,000.....	156,524	161,621	-	-	-	-	21,618	9,473	156,524	152,148
\$4,000 under \$5,000.....	231,396	296,459	*1,273	*1,729	*1,273	*276	21,328	10,412	228,849	284,318
\$5,000 under \$6,000.....	228,500	364,922	-	-	-	-	38,414	24,519	225,529	340,403
\$6,000 under \$7,000.....	228,682	416,428	-	-	*3	*2	48,735	34,196	224,625	382,232
\$7,000 under \$8,000.....	261,006	558,472	-	-	-	-	52,007	46,540	258,996	511,933
\$8,000 under \$9,000.....	338,595	788,257	*3,362	*71	-	-	80,906	76,132	338,140	712,054
\$9,000 under \$10,000.....	303,852	727,823	*7,959	*1,844	-	-	76,099	78,258	301,748	647,722
\$10,000 under \$11,000.....	368,170	904,732	*7,997	*2,355	-	-	67,408	74,902	364,804	827,475
\$11,000 under \$12,000.....	322,149	748,474	*11,360	*2,650	-	-	63,702	51,364	320,182	694,461
\$12,000 under \$13,000.....	344,504	748,669	*16,284	*3,943	-	-	82,782	92,603	332,872	652,123
\$13,000 under \$14,000.....	341,331	698,463	134,446	10,893	-	-	82,163	88,126	324,294	599,444
\$14,000 under \$15,000.....	311,007	578,722	120,336	30,816	-	-	56,713	47,126	301,694	500,780
\$15,000 under \$16,000.....	338,319	561,070	132,550	51,725	-	-	47,694	46,767	317,871	462,578
\$16,000 under \$17,000.....	362,008	541,386	199,153	53,059	*3,362	*535	75,213	71,487	322,497	416,840
\$17,000 under \$18,000.....	326,948	432,538	223,074	88,925	*3,362	*128	51,983	40,396	295,140	303,217
\$18,000 under \$19,000.....	282,271	322,616	225,228	105,407	*13,554	*2,599	67,393	37,324	245,242	179,885
\$19,000 under \$20,000.....	280,911	268,849	225,247	127,021	31,696	4,705	48,858	27,043	209,528	114,784
\$20,000 under \$25,000.....	1,299,761	646,680	1,149,756	470,321	835,589	496,564	104,836	36,095	378,395	140,264
\$25,000 and over.....	44,190	1,402	42,914	1,397	42,914	45,511	*3	*0	*1,273	*5

*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	Modified taxable income	Income tax before credits regular tax computation		Tax generated		Tax differences due to alternative computations	Taxes from special computation		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)	(12)
Returns with regular tax computation only												
Total.....	90,883,000	3,380,106,221	2,221,410,430	90,883,000	427,938,878	90,883,000	427,937,144	-	83,497	577,210	90,883,000	428,514,354
Under \$5,000.....	3,621,554	10,069,393	1,824,826	3,621,554	274,102	3,621,554	274,092	-	-	-	3,621,554	274,092
\$5,000 under \$10,000.....	7,178,653	56,431,278	15,058,566	7,178,653	2,259,315	7,178,653	2,259,307	-	*11,213	*21,818	7,178,653	2,281,125
\$10,000 under \$15,000.....	10,245,644	129,817,573	47,368,857	10,245,644	7,106,764	10,245,644	7,106,762	-	*5,908	*27,987	10,245,644	7,134,750
\$15,000 under \$20,000.....	10,570,694	184,374,019	83,940,609	10,570,694	12,591,310	10,570,694	12,591,304	-	*4,490	*69,098	10,570,694	12,660,402
\$20,000 under \$25,000.....	9,462,383	212,113,209	113,796,212	9,462,383	17,070,768	9,462,383	17,070,754	-	*4,635	*44,614	9,462,383	17,115,368
\$25,000 under \$30,000.....	8,027,110	219,923,565	130,415,788	8,027,110	19,630,451	8,027,110	19,630,443	-	*10,629	*30,387	8,027,110	19,660,830
\$30,000 under \$40,000.....	11,939,777	415,593,774	265,082,898	11,939,777	42,129,427	11,939,777	42,129,400	-	*7,683	*98,610	11,939,777	42,228,010
\$40,000 under \$50,000.....	9,006,243	403,006,901	269,152,560	9,006,243	43,981,111	9,006,243	43,981,106	-	*6,397	*26,335	9,006,243	44,007,441
\$50,000 under \$75,000.....	13,003,666	786,373,296	549,634,961	13,003,666	96,274,958	13,003,666	96,274,952	-	14,137	58,555	13,003,666	96,333,507
\$75,000 under \$100,000.....	4,665,057	398,667,441	292,516,444	4,665,057	59,838,127	4,665,057	59,838,120	-	7,774	131,904	4,665,057	59,970,024
\$100,000 under \$200,000.....	2,607,598	330,962,769	251,781,757	2,607,598	59,423,477	2,607,598	59,423,417	-	8,992	42,120	2,607,598	59,465,537
\$200,000 under \$500,000.....	464,797	131,726,158	111,346,221	464,797	33,971,036	464,797	33,969,452	-	1,341	11,931	464,797	33,981,382
\$500,000 under \$1,000,000.....	64,112	42,849,836	37,871,655	64,112	13,529,591	64,112	13,529,592	-	*191	*2,416	64,112	13,532,008
\$1,000,000 or more.....	25,711	58,197,009	51,619,276	25,711	19,858,442	25,711	19,858,443	-	108	11,434	25,711	19,869,877
Returns with Form 8615 tax computation												
Total.....	248,804	1,638,284	1,428,018	248,804	328,743	248,804	435,378	106,636	-	-	248,804	435,378
Under \$5,000.....	200,569	443,198	321,736	200,569	47,586	200,569	72,704	25,118	-	-	200,569	72,704
\$5,000 under \$10,000.....	25,027	176,584	157,633	25,027	23,636	25,027	42,009	18,373	-	-	25,027	42,009
\$10,000 under \$15,000.....	*8,911	*106,559	*94,454	*8,911	*14,173	*8,911	*27,057	*12,684	-	-	*8,911	*27,057
\$15,000 under \$20,000.....	*4,775	*85,475	*76,662	*4,775	*11,487	*4,775	*22,879	*11,392	-	-	*4,775	*22,879
\$20,000 under \$25,000.....	*4,742	*107,686	*104,841	*4,742	*15,797	*4,742	*32,899	*17,101	-	-	*4,742	*32,899
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$40,000.....	*2,103	*72,616	*59,688	*2,103	*10,498	*2,103	*21,077	*10,579	-	-	*2,103	*21,077
\$40,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$75,000.....	*917	*50,438	*49,571	*917	*11,165	*917	*16,080	*4,915	-	-	*917	*16,080
\$75,000 under \$100,000.....	*327	*32,181	*26,800	*327	*6,797	*327	*7,226	*429	-	-	*327	*7,226
\$100,000 under \$200,000.....	*650	*100,589	*95,669	*650	*27,967	*650	*37,794	*9,828	-	-	*650	*37,794
\$200,000 under \$500,000.....	*467	*140,977	*134,747	*467	*44,474	*467	*42,395	*2,079	-	-	*467	*42,395
\$500,000 under \$1,000,000.....	*236	*169,697	*160,826	*236	*59,112	*236	*60,101	*989	-	-	*236	*60,101
\$1,000,000 or more.....	79	152,284	145,391	79	56,050	79	53,157	-2,893	-	-	79	53,157
Returns with Schedule D tax computation												
Total.....	1,551,502	435,624,397	375,309,691	1,551,502	120,639,639	1,551,502	112,564,953	-8,074,686	4,747	23,640	1,551,502	112,588,593
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.....	99,197	6,912,268	5,904,526	99,197	1,385,049	99,197	1,374,785	-10,264	-	-	99,197	1,374,785
\$75,000 under \$100,000.....	108,596	9,415,025	7,831,357	108,596	1,928,120	108,596	1,905,661	-22,458	-	-	108,596	1,905,661
\$100,000 under \$200,000.....	791,118	114,758,383	94,476,279	791,118	23,811,318	791,118	23,452,383	-358,935	*3,387	*7,177	791,118	23,459,560
\$200,000 under \$500,000.....	423,886	124,009,901	106,532,674	423,886	32,889,957	423,886	31,565,590	-1,324,366	524	1,785	423,886	31,567,375
\$500,000 under \$1,000,000.....	84,703	57,521,499	50,842,824	84,703	18,184,218	84,703	16,934,344	-1,249,874	510	2,083	84,703	16,936,432
\$1,000,000 or more.....	44,003	123,007,322	109,722,031	44,003	42,440,979	44,003	37,332,190	-5,108,789	326	12,590	44,003	37,344,780

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	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Returns with regular tax computation only											
Total.....	14,568,083	7,397,298	85,784,407	421,117,056	233,382	818,451	85,789,812	421,935,507	19.0	12.5	4,643
Under \$5,000.....	50,210	2,406	3,615,608	271,686	*3,819	*283	3,615,608	271,969	14.9	2.7	75
\$5,000 under \$10,000.....	1,403,297	109,452	6,684,164	2,171,673	*1,273	*516	6,684,164	2,172,189	14.4	3.8	303
\$10,000 under \$15,000.....	2,044,553	610,568	8,311,717	6,524,181	*65	*812	8,311,717	6,524,993	13.8	5.0	637
\$15,000 under \$20,000.....	2,902,451	1,697,577	8,372,579	10,962,825	*637	*308	8,372,579	10,963,133	13.1	5.9	1,037
\$20,000 under \$25,000.....	2,429,375	1,066,454	9,059,551	16,048,914	*2,102	*7,219	9,059,551	16,056,133	14.1	7.6	1,697
\$25,000 under \$30,000.....	660,287	272,584	7,998,868	19,388,246	1,789	850	7,998,868	19,389,096	14.9	8.8	2,415
\$30,000 under \$40,000.....	1,031,390	406,308	11,928,720	41,821,702	8,179	13,614	11,929,043	41,835,317	15.8	10.1	3,504
\$40,000 under \$50,000.....	932,511	411,142	8,991,064	43,596,299	4,363	13,315	8,991,387	43,609,614	16.2	10.8	4,842
\$50,000 under \$75,000.....	1,768,200	915,874	12,998,631	95,417,633	38,428	35,720	13,001,997	95,453,353	17.4	12.1	7,340
\$75,000 under \$100,000.....	774,073	447,483	4,663,207	59,522,541	46,223	106,642	4,663,256	59,629,183	20.4	15.0	12,782
\$100,000 under \$200,000.....	428,657	411,096	2,606,637	59,054,441	93,122	284,407	2,607,166	59,338,849	23.6	17.9	22,756
\$200,000 under \$500,000.....	110,267	385,296	464,021	33,596,087	30,110	228,874	464,676	33,824,960	30.4	25.7	72,774
\$500,000 under \$1,000,000.....	21,744	212,172	63,952	13,319,835	2,593	60,922	64,092	13,380,758	35.3	31.2	208,709
\$1,000,000 or more.....	11,068	448,885	25,688	19,420,992	680	64,969	25,707	19,485,961	37.7	33.5	757,884
Returns with Form 8615 tax computation											
Total.....	40,256	3,380	248,804	431,999	15,329	7,396	248,804	439,395	30.8	26.8	1,766
Under \$5,000.....	30,714	423	200,569	72,281	12,571	1,847	200,569	74,128	23.0	16.7	370
\$5,000 under \$10,000.....	*5,573	*395	25,027	41,614	*1,273	*1,193	25,027	42,807	27.2	24.2	1,710
\$10,000 under \$15,000.....	-	-	*8,911	*27,057	-	-	*8,911	*27,057	*28.6	*25.4	*3,036
\$15,000 under \$20,000.....	*2,229	*214	*4,775	*22,665	*1,115	*2,243	*4,775	*24,908	*32.5	*29.1	*5,216
\$20,000 under \$25,000.....	-	-	*4,742	*32,899	-	-	*4,742	*32,899	*31.4	*30.6	*6,938
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$40,000.....	*1,005	*36	*2,103	*21,041	-	-	*2,103	*21,041	*35.3	*29.0	*10,005
\$40,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$75,000.....	-	-	*917	*16,080	-	-	*917	*16,080	*32.4	*31.9	*17,535
\$75,000 under \$100,000.....	-	-	*327	*7,226	*327	*1,056	*327	*8,282	*30.9	*25.7	*25,327
\$100,000 under \$200,000.....	*323	*45	*650	*37,749	-	-	*650	*37,749	*39.5	*37.5	*58,075
\$200,000 under \$500,000.....	*156	*187	*467	*42,208	-	-	*467	*42,208	*31.3	*29.9	*90,381
\$500,000 under \$1,000,000.....	*197	*781	*236	*59,321	*39	*1,002	*236	*60,323	*37.5	*35.5	*255,606
\$1,000,000 or more.....	59	1,299	79	51,858	*3	*55	79	51,914	35.7	34.1	657,139
Returns with Schedule D tax computation											
Total.....	429,285	1,524,390	1,551,251	111,064,203	107,854	1,085,858	1,551,417	112,150,061	29.9	25.7	72,285
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.....	15,955	4,075	99,197	1,370,710	*3	*6	99,197	1,370,716	23.2	19.8	13,818
\$75,000 under \$100,000.....	19,761	20,675	108,595	1,884,986	*1,262	*785	108,595	1,885,771	24.1	20.0	17,365
\$100,000 under \$200,000.....	183,775	269,070	791,089	23,190,490	22,497	85,881	791,092	23,276,371	24.6	20.3	29,422
\$200,000 under \$500,000.....	148,607	349,266	423,751	31,218,109	61,213	393,119	423,840	31,611,228	29.7	25.5	74,575
\$500,000 under \$1,000,000.....	37,807	253,241	84,654	16,683,190	15,729	242,612	84,695	16,925,802	33.3	29.4	199,825
\$1,000,000 or more.....	23,381	628,062	43,965	36,716,718	7,150	363,455	43,999	37,080,173	33.8	30.1	842,674

* 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)
All returns									
Total.....	87,619,446	3,736,645,359	534,856,339	14,998,004	210,488,581	6,117,582	10,064,302	218,061,031	13,384,803
Under \$5,000.....	3,833,428	6,153,776	466,490	2,878,331	8,557,713	136,487	348,532	536,673	32,162
\$5,000 under \$10,000.....	6,713,097	53,060,621	2,237,608	4,647,287	36,431,301	1,051,083	1,270,993	10,333,810	579,935
\$10,000 under \$15,000.....	8,320,686	104,666,114	6,553,256	1,972,627	25,190,895	567,534	2,445,721	27,858,607	1,744,456
\$15,000 under \$20,000.....	8,378,236	146,845,205	10,989,733	2,081,031	36,368,882	1,105,482	949,657	17,300,285	1,005,558
\$20,000 under \$25,000.....	9,064,402	203,589,785	16,089,561	1,673,818	37,209,062	1,073,283	1,765,987	39,330,981	2,437,820
\$25,000 under \$30,000.....	8,000,219	219,178,471	19,391,351	789,979	21,491,269	736,412	1,190,484	32,657,748	1,997,953
\$30,000 under \$40,000.....	11,931,474	415,294,906	41,860,006	536,177	18,171,188	602,378	1,139,368	38,910,139	2,403,711
\$40,000 under \$50,000.....	8,991,615	402,378,127	43,614,441	178,618	7,925,290	265,286	513,595	22,754,126	1,425,679
\$50,000 under \$75,000.....	13,103,677	793,340,327	96,849,251	187,784	11,074,729	344,301	377,608	22,166,876	1,374,926
\$75,000 under \$100,000.....	4,774,526	408,170,846	61,544,453	30,154	2,592,820	85,604	50,986	4,223,612	261,385
\$100,000 under \$200,000.....	3,399,725	445,876,817	82,664,506	16,306	2,143,229	57,513	9,607	1,211,457	73,667
\$200,000 or more.....	1,108,362	538,090,364	152,595,684	5,892	3,332,204	92,218	1,764	776,715	47,552
Joint returns									
Total.....	40,894,440	2,574,006,771	384,363,328	5,016,429	116,811,470	3,505,521	4,480,689	141,647,380	8,711,719
Under \$5,000.....	4,947	-3,069,538	89,649						
\$5,000 under \$10,000.....	6,369	46,762	5,917	*5,064	*38,810	*998			
\$10,000 under \$15,000.....	1,139,402	15,420,341	253,786	1,138,020	15,400,078	250,716	*1,273	*18,948	*1,073
\$15,000 under \$20,000.....	2,006,379	35,374,320	1,516,860	1,422,028	24,422,092	824,804	580,550	10,892,503	620,006
\$20,000 under \$25,000.....	3,030,176	68,505,694	3,761,510	1,048,117	23,587,998	660,360	1,158,304	25,756,800	1,602,494
\$25,000 under \$30,000.....	3,145,451	86,541,218	5,832,601	627,574	17,082,787	587,379	890,830	24,536,496	1,498,418
\$30,000 under \$40,000.....	6,367,393	223,736,485	18,654,503	426,766	14,449,891	492,026	965,584	33,136,634	2,041,728
\$40,000 under \$50,000.....	6,201,318	278,597,574	25,989,381	153,552	6,812,128	227,480	474,317	21,008,273	1,315,582
\$50,000 under \$75,000.....	10,787,436	656,509,164	74,886,838	159,088	9,373,045	302,020	355,760	20,938,300	1,300,576
\$75,000 under \$100,000.....	4,229,444	361,753,876	52,972,045	21,035	1,802,605	55,594	43,953	3,652,164	227,599
\$100,000 under \$200,000.....	3,014,898	395,126,858	71,687,425	10,516	1,416,435	36,940	8,518	1,047,330	63,654
\$200,000 or more.....	961,229	455,464,017	128,712,813	4,669	2,425,599	67,204	1,600	659,934	40,589
Single returns									
Total.....	37,976,035	871,881,824	116,310,212	8,163,343	58,711,568	1,646,707	4,312,065	47,442,564	2,892,352
Under \$5,000.....	3,815,463	9,956,177	366,290	2,872,001	8,531,057	135,482	342,202	510,801	30,388
\$5,000 under \$10,000.....	6,443,295	50,922,377	2,148,293	4,463,065	35,037,726	1,016,254	1,205,853	9,750,740	545,383
\$10,000 under \$15,000.....	6,561,147	81,442,380	5,912,040	518,537	5,880,507	214,692	2,307,684	26,073,094	1,634,656
\$15,000 under \$20,000.....	5,294,178	92,043,098	8,452,548	127,003	2,189,685	56,849	206,747	3,546,673	217,176
\$20,000 under \$25,000.....	4,064,818	91,108,378	9,468,685	48,592	1,096,105	36,078	91,475	2,031,796	127,001
\$25,000 under \$30,000.....	3,473,310	95,012,324	10,416,551	48,461	1,345,885	48,225	76,978	2,098,495	127,392
\$30,000 under \$40,000.....	3,940,332	135,468,030	17,642,041	38,761	1,350,828	43,025	53,180	1,809,696	113,007
\$40,000 under \$50,000.....	1,959,710	86,798,150	13,198,575	17,272	774,271	24,107	13,762	610,900	37,377
\$50,000 under \$75,000.....	1,640,934	97,176,414	16,347,200	21,523	1,297,499	35,360	9,918	538,627	32,970
\$75,000 under \$100,000.....	386,770	32,942,568	6,324,719	6,084	539,541	19,119	*3,403	*278,966	*15,792
\$100,000 under \$200,000.....	282,099	37,154,033	8,169,869	1,343	171,101	3,543	*752	*122,148	*7,111
\$200,000 or more.....	113,979	61,859,894	17,863,402	701	497,362	13,973	112	70,628	4,099

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)
All returns									
Total.....	24,911,676	758,441,062	65,807,469	16,658,397	623,590,620	68,045,906	9,864,677	563,683,550	76,045,631
Under \$5,000.....	224,894	411,470	34,332	148,447	348,406	38,100	130,803	424,856	54,290
\$5,000 under \$10,000.....	672,841	5,459,746	441,792	33,558	221,817	24,026	59,635	416,186	56,031
\$10,000 under \$15,000.....	3,698,907	49,008,787	3,909,536	166,139	2,150,535	228,155	28,266	345,605	47,865
\$15,000 under \$20,000.....	4,172,913	70,673,522	6,483,591	1,137,915	21,819,179	2,231,156	28,382	542,494	67,210
\$20,000 under \$25,000.....	2,045,412	46,715,339	3,825,330	3,540,393	79,471,462	8,572,398	29,410	652,657	85,070
\$25,000 under \$30,000.....	2,813,693	77,226,693	6,535,377	2,843,896	77,324,566	8,789,702	358,250	10,367,143	1,291,512
\$30,000 under \$40,000.....	4,814,674	167,187,381	14,577,334	2,171,223	77,981,992	8,264,121	2,497,698	83,895,777	11,323,896
\$40,000 under \$50,000.....	3,262,610	146,005,511	12,783,028	2,976,943	133,845,133	14,545,649	651,900	29,199,199	3,939,753
\$50,000 under \$75,000.....	2,930,120	170,063,356	14,962,409	3,154,326	186,579,270	20,472,730	4,107,220	255,027,210	34,081,406
\$75,000 under \$100,000.....	235,547	19,547,076	1,721,912	417,676	34,610,076	3,845,847	1,580,877	133,078,857	18,228,423
\$100,000 under \$200,000.....	37,059	4,651,649	400,168	64,476	7,642,708	856,744	379,063	44,490,219	6,149,566
\$200,000 or more.....	3,007	1,490,533	132,659	3,405	1,595,456	177,278	13,172	5,243,346	720,609
Joint returns									
Total.....	12,298,503	517,528,951	44,869,870	7,232,263	380,250,301	41,377,276	5,533,213	402,948,746	54,347,968
Under \$5,000.....	-	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	*3	*18	*2	-	-	-	-	-	-
\$10,000 under \$15,000.....	-	-	-	*8	*111	*11	-	-	-
\$15,000 under \$20,000.....	*234	*4,043	*350	*155	*2,800	*336	-	-	-
\$20,000 under \$25,000.....	822,423	19,131,767	1,451,700	-	-	-	*3	*79	*12
\$25,000 under \$30,000.....	1,623,438	44,819,897	3,711,478	-	-	-	*41	*1,114	*154
\$30,000 under \$40,000.....	3,807,941	132,849,246	11,521,979	1,162,775	43,137,226	4,479,429	*1,098	*43,661	*5,424
\$40,000 under \$50,000.....	2,967,857	133,096,827	11,671,835	2,604,292	117,619,413	12,758,198	*746	*35,231	*4,825
\$50,000 under \$75,000.....	2,815,371	163,623,643	14,401,572	2,994,056	177,273,558	19,439,605	3,637,236	228,173,543	30,373,735
\$75,000 under \$100,000.....	225,890	18,725,486	1,651,218	406,368	33,674,445	3,744,727	1,516,907	127,798,955	17,489,837
\$100,000 under \$200,000.....	32,804	4,093,921	354,050	61,846	7,253,754	812,230	366,277	42,928,432	5,928,439
\$200,000 or more.....	2,542	1,184,103	105,686	2,963	1,288,994	142,740	10,903	3,967,731	545,541
Single returns									
Total.....	9,747,935	160,417,411	14,002,375	8,114,175	198,199,949	21,778,455	3,603,941	127,620,704	17,228,616
Under \$5,000.....	224,894	411,470	34,332	148,447	348,406	38,100	130,803	424,856	54,290
\$5,000 under \$10,000.....	660,427	5,364,148	432,727	26,835	163,748	18,076	59,635	416,186	56,031
\$10,000 under \$15,000.....	3,532,538	46,895,101	3,734,318	165,203	2,137,672	226,797	28,266	345,605	47,865
\$15,000 under \$20,000.....	3,930,348	66,427,834	6,125,972	1,001,417	19,336,933	1,971,273	*23,889	*456,499	*56,369
\$20,000 under \$25,000.....	540,258	12,022,896	1,089,305	3,360,055	75,412,282	8,121,354	*17,302	*381,483	*49,337
\$25,000 under \$30,000.....	396,677	10,729,503	963,147	2,698,627	73,379,881	8,367,004	252,230	7,448,742	905,645
\$30,000 under \$40,000.....	322,564	11,002,792	978,365	506,529	17,032,995	1,875,917	2,347,386	78,703,640	10,627,419
\$40,000 under \$50,000.....	84,856	3,678,753	307,885	139,723	6,056,973	675,354	440,749	19,518,028	2,663,554
\$50,000 under \$75,000.....	44,212	2,594,681	226,617	62,246	3,558,040	398,256	258,559	14,940,371	2,066,825
\$75,000 under \$100,000.....	7,769	658,874	56,644	*2,569	*207,247	*22,061	33,253	2,736,434	387,082
\$100,000 under \$200,000.....	3,007	395,482	32,275	2,140	301,413	34,460	9,842	1,221,207	173,032
\$200,000 or more.....	384	235,878	20,788	387	264,359	29,803	2,027	1,027,654	141,167

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)
All returns									
Total.....	4,720,535	334,767,270	53,469,122	5,557,083	614,497,449	123,109,870	554,567	206,991,183	56,785,858
Under \$5,000.....	25,720	51,751	8,368	52,585	156,580	32,489	*6,048	*19,465	*5,226
\$5,000 under \$10,000.....	-	-	-	*8,594	*57,116	*12,918	*11,664	*83,610	*22,179
\$10,000 under \$15,000.....	-	-	-	*2,561	*33,098	*7,341	*2,546	*31,903	*8,404
\$15,000 under \$20,000.....	-	-	-	*1,264	*19,251	*4,288	*1,273	*24,873	*6,648
\$20,000 under \$25,000.....	*2,190	*50,412	*7,816	*8	*192	*37	*3,686	*85,471	*24,377
\$25,000 under \$30,000.....	*4	*114	*18	*10	*256	*47	*3,401	*96,439	*25,899
\$30,000 under \$40,000.....	746,959	28,222,986	4,421,567	22,110	808,236	148,821	*44	*1,508	*389
\$40,000 under \$50,000.....	763,281	33,012,936	5,350,716	642,887	29,558,998	5,260,552	*82	*3,708	*1,039
\$50,000 under \$75,000.....	1,294,205	84,663,696	13,428,294	1,047,972	63,504,103	12,091,337	*929	*54,781	*15,989
\$75,000 under \$100,000.....	1,234,869	106,429,043	17,011,674	1,214,781	106,828,910	20,083,279	4,064	373,426	96,731
\$100,000 under \$200,000.....	638,083	76,758,692	12,341,877	2,174,564	295,777,415	59,176,513	74,260	12,219,023	3,245,466
\$200,000 or more.....	15,224	5,577,642	898,791	389,748	117,753,295	26,292,248	446,569	193,998,977	53,333,512
Joint returns									
Total.....	2,593,288	234,327,789	37,394,649	3,127,945	442,919,700	88,986,263	400,929	166,681,247	45,731,304
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.....	**43	*1,516	*232	*941	*37,303	*9,014	*41	*1,401	*362
\$40,000 under \$50,000.....	*42	*1,767	*267	*25	*1,171	*215	*82	*3,708	*1,039
\$50,000 under \$75,000.....	802,956	55,491,497	8,743,428	19,447	1,425,043	248,186	*928	*54,727	*15,974
\$75,000 under \$100,000.....	1,158,952	99,983,782	15,967,688	849,871	75,554,518	13,609,569	*953	*79,499	*21,022
\$100,000 under \$200,000.....	617,840	74,264,933	11,944,401	1,897,124	260,540,538	51,555,448	17,088	3,156,473	815,616
\$200,000 or more.....	13,458	4,584,295	738,633	360,526	105,360,836	23,563,773	378,397	163,288,129	44,851,172
Single returns									
Total.....	1,783,786	81,094,786	12,980,995	2,061,865	140,910,882	27,990,486	124,064	31,445,225	8,604,449
Under \$5,000.....	25,720	51,751	8,368	52,585	156,580	32,489	*6,048	*19,465	*5,226
\$5,000 under \$10,000.....	-	-	-	*8,594	*57,116	*12,918	*11,664	*83,610	*22,179
\$10,000 under \$15,000.....	-	-	-	*2,554	*33,018	*7,327	*2,546	*31,903	*8,404
\$15,000 under \$20,000.....	-	-	-	*1,115	*16,799	*3,840	*1,273	*24,873	*6,648
\$20,000 under \$25,000.....	*1,273	*31,015	*4,710	†	†	†	†	†	†
\$25,000 under \$30,000.....	-	-	-	†	†	†	†	†	†
\$30,000 under \$40,000.....	666,571	25,379,047	3,962,023	*4,336	*153,376	*29,685	-	-	-
\$40,000 under \$50,000.....	695,434	30,001,716	4,869,476	567,719	26,148,291	4,617,131	-	-	-
\$50,000 under \$75,000.....	342,036	20,150,168	3,249,208	901,521	54,046,528	10,321,846	-	-	-
\$75,000 under \$100,000.....	41,978	3,533,328	574,265	291,330	24,951,530	5,237,260	*335	*32,834	*8,449
\$100,000 under \$200,000.....	9,605	1,218,645	195,425	211,311	26,553,699	5,794,222	43,273	7,041,666	1,877,550
\$200,000 or more.....	1,169	729,116	117,520	20,792	8,793,770	1,933,738	55,276	24,126,274	6,651,837

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)
All returns									
Total.....	256,911	209,547,387	71,145,808	10,276	712,966	425,635	23,019	-4,135,740	518,656
Under \$5,000.....	*3,362	*16,170	*5,110	*1,703	*5,295	*2,860	13,003	-4,374,603	117,066
\$5,000 under \$10,000.....	*3,722	*24,664	*8,649	*3,362	*24,487	*21,421	1,440	7,884	19,574
\$10,000 under \$15,000.....	*2,546	*27,745	*9,542	*48	*562	*437	*1,325	*18,377	*29,985
\$15,000 under \$20,000.....	*2,391	*43,854	*14,441	*48	*868	*746	*3,363	*51,996	*70,614
\$20,000 under \$25,000.....	*2,224	*46,376	*16,798	-	-	-	*1,275	*27,813	*46,632
\$25,000 under \$30,000.....	*11	*307	*112	*327	*9,530	*4,911	*164	*4,407	*9,408
\$30,000 under \$40,000.....	*1,016	*36,038	*12,750	*15	*539	*402	*2,189	*79,123	*104,636
\$40,000 under \$50,000.....	*578	*27,292	*10,775	*1,107	*45,348	*29,360	*13	*586	*2,604
\$50,000 under \$75,000.....	3,467	203,464	74,470	*25	*1,510	*1,076	*22	*1,333	*2,312
\$75,000 under \$100,000.....	2,970	257,092	86,926	*2,562	*226,821	*118,729	*40	*3,115	*3,941
\$100,000 under \$200,000.....	5,695	889,506	299,158	597	90,210	59,150	*16	*2,708	*4,686
\$200,000 or more.....	228,931	207,974,880	70,607,075	482	307,796	186,543	168	41,521	107,196
Joint returns									
Total.....	195,321	173,201,391	58,677,253	4,927	556,024	326,810	10,933	-2,866,230	434,695
Under \$5,000.....	-	-	-	*1,380	*5,242	*2,824	3,567	-3,074,780	86,825
\$5,000 under \$10,000.....	*1,176	*7,053	*2,929	-	-	-	*126	*881	*1,988
\$10,000 under \$15,000.....	-	-	-	*48	*562	*437	*52	*641	*1,548
\$15,000 under \$20,000.....	-	-	-	*48	*868	*746	*3,363	*51,996	*70,614
\$20,000 under \$25,000.....	*4	*88	*32	-	-	-	*1,275	*27,813	*46,632
\$25,000 under \$30,000.....	*3	*83	*39	-	-	-	*163	*4,380	*9,235
\$30,000 under \$40,000.....	*11	*381	*149	*15	*539	*402	*2,179	*78,714	*103,762
\$40,000 under \$50,000.....	*383	*18,074	*7,085	*9	*397	*252	*13	*586	*2,604
\$50,000 under \$75,000.....	*2,549	*153,026	*58,390	†	†	†	†	†	†
\$75,000 under \$100,000.....	*2,961	*256,306	*86,632	†	†	†	†	†	†
\$100,000 under \$200,000.....	2,639	360,006	129,378	436	63,685	44,448	*8	*1,352	*2,821
\$200,000 or more.....	185,594	172,406,375	58,392,619	413	257,252	158,691	165	40,768	106,164
Single returns									
Total.....	48,929	26,417,716	9,047,058	4,225	106,902	65,268	11,708	-485,882	73,450
Under \$5,000.....	*3,362	*16,170	*5,110	*323	*53	*36	9,078	-514,431	22,468
\$5,000 under \$10,000.....	*2,546	*17,612	*5,719	*3,362	*24,487	*21,421	*1,314	*7,003	*17,586
\$10,000 under \$15,000.....	*2,546	*27,745	*9,542	-	-	-	1,273	17,736	28,437
\$15,000 under \$20,000.....	*2,388	*43,803	*14,421	-	-	-	-	-	-
\$20,000 under \$25,000.....	*2,220	*46,287	*16,766	-	-	-	-	-	-
\$25,000 under \$30,000.....	-	-	-	†	†	†	†	†	†
\$30,000 under \$40,000.....	*1,005	*35,656	*12,601	-	-	-	-	-	-
\$40,000 under \$50,000.....	*195	*9,218	*3,691	-	-	-	-	-	-
\$50,000 under \$75,000.....	†	†	†	†	†	†	-	-	-
\$75,000 under \$100,000.....	†	†	†	-	-	-	†	†	†
\$100,000 under \$200,000.....	*676	*103,776	*38,941	*151	*24,894	*13,311	-	-	-
\$200,000 or more.....	33,066	26,066,225	8,923,893	*61	*47,876	*25,552	*3	*754	*1,033

* 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.

† Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in appropriate totals.

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 credit		Minimum tax credit	
				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)
All returns, total	115,943,131	89,816,586	561,042,116	15,042,052	8,927,088	6,011,648	2,525,652	222,358	46,601	7,756,112	2,785,594	77,133	376,558
No adjusted gross income.....	953,210	129,332	299,828	142	47	-	-	-	-	*54	*8	*46	*25
\$1 under \$5,000.....	14,632,059	4,571,567	632,720	82,159	4,551	-	-	*5,908	*815	*1,273	*1,729	*7,997	*956
\$5,000 under \$10,000.....	14,235,099	7,246,587	2,906,051	1,410,143	109,913	*7,606	*2,557	73,963	11,681	1,294,132	92,101	-	-
\$10,000 under \$15,000.....	13,464,909	8,609,506	7,466,161	2,045,826	610,664	303,775	93,804	80,105	20,170	1,685,391	489,402	*1,280	*11
\$15,000 under \$20,000.....	11,410,889	8,686,327	12,250,139	2,904,681	1,697,791	527,736	219,839	50,032	11,675	2,614,675	1,441,643	*790	*330
\$20,000 under \$25,000.....	9,663,350	9,190,668	17,468,652	2,429,377	1,066,455	578,354	276,550	*12,351	*2,260	2,117,673	759,315	*128	*257
\$25,000 under \$30,000.....	8,121,017	8,032,820	20,830,262	660,287	272,584	558,459	228,690	-	-	42,914	1,397	*958	*685
\$30,000 under \$40,000.....	12,013,761	11,956,749	44,592,705	1,032,394	406,344	880,643	343,464	-	-	-	-	356	227
\$40,000 under \$50,000.....	9,024,089	8,995,411	46,012,102	932,512	411,142	787,950	311,268	-	-	-	-	1,142	1,565
\$50,000 under \$75,000.....	13,126,603	13,110,010	101,621,738	1,784,638	920,020	1,460,834	641,334	-	-	-	-	8,658	19,333
\$75,000 under \$100,000.....	4,783,915	4,775,826	64,344,827	793,834	468,158	581,849	259,377	-	-	-	-	5,792	10,562
\$100,000 under \$200,000.....	3,404,731	3,403,059	86,946,685	612,763	680,227	269,317	121,387	-	-	-	-	21,501	37,163
\$200,000 under \$500,000.....	890,280	889,675	67,779,182	259,038	734,750	49,219	25,926	-	-	-	-	19,554	83,516
\$500,000 under \$1,000,000.....	149,283	149,162	30,865,010	59,748	466,194	4,592	2,658	-	-	-	-	5,652	68,574
\$1,000,000 or more.....	69,935	69,889	57,026,055	34,509	1,078,246	1,314	796	-	-	-	-	3,279	153,354
Taxable returns, total	87,619,446	87,619,446	559,132,548	9,947,398	6,695,934	5,087,715	2,125,509	121,848	25,971	3,265,320	1,118,460	74,573	365,256
No adjusted gross income.....	9,270	9,270	113,824	*10	*33	-	-	-	-	-	-	*3	*23
\$1 under \$5,000.....	3,824,158	3,824,158	376,660	76,251	3,736	-	-	-	-	*1,273	*1,729	*7,997	*956
\$5,000 under \$10,000.....	6,713,097	6,713,097	2,537,892	915,654	63,052	-	-	*15,994	*1,815	863,944	58,047	-	-
\$10,000 under \$15,000.....	8,320,686	8,320,686	7,201,517	110,626	20,998	*6,724	*4,135	54,838	14,269	*1,274	*748	**1,600	**35
\$15,000 under \$20,000.....	8,378,236	8,378,236	11,827,964	706,565	472,417	81,948	27,324	38,671	7,631	573,411	426,144	**	**
\$20,000 under \$25,000.....	9,064,402	9,064,402	17,269,629	2,026,544	825,086	430,648	175,763	*12,344	*2,257	1,782,505	630,396	-	-
\$25,000 under \$30,000.....	8,000,219	8,000,219	20,749,181	632,045	247,436	540,125	216,513	-	-	42,914	1,397	*763	*559
\$30,000 under \$40,000.....	11,931,474	11,931,474	44,517,394	1,021,660	389,438	875,618	340,276	-	-	-	-	*195	*39
\$40,000 under \$50,000.....	8,991,615	8,991,615	45,997,220	917,655	370,223	785,856	310,318	-	-	-	-	*963	*1,284
\$50,000 under \$75,000.....	13,103,677	13,103,677	101,592,811	1,782,970	914,362	1,460,834	641,334	-	-	-	-	8,454	18,661
\$75,000 under \$100,000.....	4,774,526	4,774,526	64,336,582	792,032	455,466	581,849	259,377	-	-	-	-	4,768	8,009
\$100,000 under \$200,000.....	3,399,725	3,399,725	86,944,128	612,304	669,424	268,993	121,090	-	-	-	-	21,438	36,491
\$200,000 under \$500,000.....	889,390	889,390	67,777,567	258,863	728,088	49,215	25,924	-	-	-	-	19,487	80,654
\$500,000 under \$1,000,000.....	149,112	149,112	30,864,702	59,720	463,178	4,592	2,658	-	-	-	-	5,633	68,821
\$1,000,000 or more.....	69,860	69,860	57,025,477	34,500	1,072,998	1,314	796	-	-	-	-	3,274	151,525
Nontaxable returns, total	28,323,684	2,197,139	1,909,568	5,094,654	2,231,154	923,933	400,143	100,511	20,629	4,490,792	1,667,134	2,560	11,302

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	
	Foreign tax credit		General business credit		Nonconventional source fuel 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				
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
All returns, total.....	1,545,691	2,308,948	301,244	690,038	20,411	34,964	43,088	77,753	87,601,531	532,644,247	87,619,446	534,856,339
No adjusted gross income.....	*3	(Z)	38	14	-	-	-	-	6,108	1,603	9,270	101,853
\$1 under \$5,000.....	66,981	1,052	-	-	-	-	-	-	3,823,680	354,857	3,824,158	364,637
\$5,000 under \$10,000.....	33,238	1,344	*2,362	*429	-	-	*1,115	*202	6,711,737	2,230,413	6,713,097	2,237,608
\$10,000 under \$15,000.....	48,173	2,111	11,568	4,799	-	-	*1,273	*116	8,320,628	6,551,239	8,320,686	6,553,256
\$15,000 under \$20,000.....	66,339	9,346	15,618	13,048	-	-	*1,098	*331	8,377,466	10,985,503	8,378,236	10,989,733
\$20,000 under \$25,000.....	63,250	17,662	10,068	9,535	*2,231	*176	*2,213	*17	9,064,293	16,081,812	9,064,402	16,089,561
\$25,000 under \$30,000.....	44,408	3,678	13,654	16,490	-	-	*2,209	*1,663	7,998,868	19,388,246	8,000,219	19,391,351
\$30,000 under \$40,000.....	121,046	19,727	22,139	26,519	*1,098	*4,113	*1,287	*3,564	11,931,085	41,842,752	11,931,474	41,860,006
\$40,000 under \$50,000.....	111,460	52,014	15,872	25,994	*5,725	*4,199	*193	*607	8,991,064	43,596,299	8,991,615	43,614,441
\$50,000 under \$75,000.....	266,016	127,081	57,462	101,081	1,604	1,886	13,942	2,996	13,099,232	96,804,654	13,103,677	96,849,251
\$75,000 under \$100,000.....	177,052	110,226	56,754	82,887	1,140	933	*3,131	*2,017	4,772,165	61,414,895	4,774,526	61,544,453
\$100,000 under \$200,000.....	293,564	391,432	48,622	116,709	4,088	4,413	7,571	8,146	3,398,385	82,283,154	3,399,725	82,664,506
\$200,000 under \$500,000.....	180,709	514,102	31,252	95,217	2,477	4,681	4,993	11,220	888,245	64,856,404	889,390	65,582,405
\$500,000 under \$1,000,000.....	45,678	317,736	9,476	59,249	1,182	3,750	2,442	13,901	148,842	30,062,346	149,112	30,375,816
\$1,000,000 or more.....	27,772	741,437	6,361	138,067	865	10,812	1,622	32,974	69,733	56,190,071	69,860	56,637,463
Taxable returns, total.....	1,518,685	2,242,663	260,220	638,058	20,394	34,786	40,561	71,940	87,601,531	532,644,247	87,619,446	534,856,339
No adjusted gross income.....	*3	(Z)	*3	*10	-	-	-	-	6,108	1,603	9,270	101,853
\$1 under \$5,000.....	66,981	1,052	-	-	-	-	-	-	3,823,680	354,857	3,824,158	364,637
\$5,000 under \$10,000.....	32,233	1,339	**1,274	*51	-	-	*1,115	*202	6,711,737	2,230,413	6,713,097	2,237,608
\$10,000 under \$15,000.....	45,244	1,726	**	**	-	-	*1,273	*116	8,320,628	6,551,239	8,320,686	6,553,256
\$15,000 under \$20,000.....	58,393	4,936	*6,152	*4,442	-	-	*1,098	*331	8,377,466	10,985,503	8,378,236	10,989,733
\$20,000 under \$25,000.....	58,241	11,111	*4,753	*4,682	*2,231	*176	*2,213	*17	9,064,293	16,081,812	9,064,402	16,089,561
\$25,000 under \$30,000.....	43,927	2,930	8,676	8,371	-	-	*1,121	*9	7,998,868	19,388,246	8,000,219	19,391,351
\$30,000 under \$40,000.....	119,470	16,574	19,258	19,706	*1,098	*4,113	*9	(Z)	11,931,085	41,842,752	11,931,474	41,860,006
\$40,000 under \$50,000.....	104,923	27,902	11,755	14,022	*5,725	*4,199	*45	*111	8,991,064	43,596,299	8,991,615	43,614,441
\$50,000 under \$75,000.....	265,975	126,907	56,034	96,078	*1,601	*1,878	13,941	2,995	13,099,232	96,804,654	13,103,677	96,849,251
\$75,000 under \$100,000.....	175,987	100,144	56,740	82,853	*1,135	*910	*3,131	*2,017	4,772,165	61,414,895	4,774,526	61,544,453
\$100,000 under \$200,000.....	293,223	382,793	48,554	115,603	4,085	4,413	7,566	8,058	3,398,385	82,283,154	3,399,725	82,664,506
\$200,000 under \$500,000.....	180,652	510,717	31,191	94,961	2,473	4,533	4,988	11,215	888,245	64,856,404	889,390	65,582,405
\$500,000 under \$1,000,000.....	45,664	316,516	9,470	59,211	1,182	3,750	2,441	13,897	148,842	30,062,346	149,112	30,375,816
\$1,000,000 or more.....	27,769	738,018	6,361	138,067	864	10,812	1,621	32,973	69,733	56,190,071	69,860	56,637,463
Nontaxable returns, total.....	27,006	66,285	41,025	51,980	16	178	2,527	5,812	-	-	-	-

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	Amount	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	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
All returns, total.....	368,964	2,212,094	15,701,763	27,843,504	7,280	34,596	2,832,705	1,501,808	12,748,808	26,227,746	347,712	33,599
No adjusted gross income.....	3,166	100,250	158,470	226,783	26	187	18,888	19,723	143,202	206,232	*114	*180
\$1 under \$5,000.....	16,868	9,780	1,015,836	401,497	-	-	41,054	9,997	910,622	390,176	67,890	1,308
\$5,000 under \$10,000.....	3,906	7,196	1,546,841	1,214,353	-	-	131,792	35,679	1,363,843	1,173,450	54,335	5,150
\$10,000 under \$15,000.....	123	2,017	1,509,416	1,529,556	*41	*17	155,192	42,255	1,286,424	1,480,710	58,840	6,389
\$15,000 under \$20,000.....	2,522	4,230	1,265,155	1,553,397	-	-	182,391	56,005	1,024,505	1,487,740	59,188	9,019
\$20,000 under \$25,000.....	2,210	7,749	1,117,249	1,419,045	**2,227	**179	233,303	66,358	873,207	1,347,144	29,554	5,251
\$25,000 under \$30,000.....	3,140	3,105	1,057,102	1,438,911	**	**	224,511	64,204	827,714	1,372,235	26,304	2,352
\$30,000 under \$40,000.....	8,248	17,254	1,825,385	2,732,699	-	-	440,935	163,577	1,397,953	2,562,317	*10,170	*812
\$40,000 under \$50,000.....	4,591	18,142	1,453,889	2,397,661	**	**	414,206	173,872	1,065,435	2,220,462	*15,802	*624
\$50,000 under \$75,000.....	39,513	44,597	2,312,052	4,772,487	-	-	618,310	398,043	1,744,163	4,370,294	*18,353	*912
\$75,000 under \$100,000.....	50,159	129,557	977,145	2,800,375	*1,252	*2,259	199,982	172,761	802,812	2,616,799	*2,920	*125
\$100,000 under \$200,000.....	116,434	381,353	1,018,180	4,282,179	*1,708	*1,538	147,813	238,332	882,423	4,040,313	*4,243	*1,478
\$200,000 under \$500,000.....	91,724	726,002	353,029	2,196,777	1,230	2,128	21,184	39,929	337,463	2,153,454	-	-
\$500,000 under \$1,000,000.....	18,451	313,470	61,613	489,194	397	1,391	2,195	11,955	59,622	472,238	-	-
\$1,000,000 or more.....	7,908	447,392	30,398	388,592	399	26,898	950	9,119	29,420	334,181	-	-
Taxable returns, total.....	368,963	2,212,093	11,963,078	24,276,209	6,088	33,924	2,526,954	1,397,892	9,397,406	22,779,588	225,394	20,148
No adjusted gross income.....	3,166	100,250	1,299	11,970	*8	*1	64	2,402	1,246	9,566	-	-
\$1 under \$5,000.....	16,868	9,780	62,185	12,023	-	-	-	-	45,741	11,722	*16,444	*301
\$5,000 under \$10,000.....	3,906	7,196	433,011	300,285	-	-	43,227	13,030	355,545	284,812	*32,469	*2,399
\$10,000 under \$15,000.....	123	2,017	715,343	648,261	-	-	83,788	22,139	575,626	623,593	39,376	2,691
\$15,000 under \$20,000.....	2,522	4,230	763,630	838,231	-	-	123,757	37,736	596,474	795,079	34,249	5,260
\$20,000 under \$25,000.....	2,210	7,749	971,817	1,180,068	**1,099	**178	214,856	60,109	743,944	1,116,146	26,191	3,519
\$25,000 under \$30,000.....	3,140	3,105	1,024,502	1,357,830	-	-	222,909	63,213	795,114	1,292,171	*25,176	*2,328
\$30,000 under \$40,000.....	8,248	17,254	1,800,110	2,657,387	-	-	435,313	158,817	1,376,229	2,491,766	*10,170	*812
\$40,000 under \$50,000.....	4,591	18,142	1,450,093	2,382,779	**	**	412,955	171,260	1,062,773	2,208,192	*15,802	*624
\$50,000 under \$75,000.....	39,513	44,597	2,305,719	4,743,560	-	-	618,116	397,639	1,737,831	4,341,773	*18,353	*912
\$75,000 under \$100,000.....	50,159	129,557	975,846	2,792,129	*1,252	*2,259	199,864	172,329	801,622	2,608,988	*2,920	*125
\$100,000 under \$200,000.....	116,434	381,353	1,014,846	4,279,622	*1,708	*1,538	147,800	238,315	879,101	4,037,773	*4,243	*1,478
\$200,000 under \$500,000.....	91,724	726,002	352,744	2,195,162	1,227	2,037	21,166	39,880	337,192	2,152,066	-	-
\$500,000 under \$1,000,000.....	18,451	313,470	61,563	488,886	396	1,317	2,190	11,926	59,575	472,037	-	-
\$1,000,000 or more.....	7,908	447,392	30,369	388,015	398	26,596	950	9,119	29,392	333,906	-	-
Nontaxable returns, total.....	-	-	3,738,685	3,567,295	1,192	671	305,751	103,916	3,351,402	3,448,157	122,318	13,451

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
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total.....	2,790,584	1,721,964	26,126,545	106,540,364	597,577,222	100,436,904	460,687,479	12,083,839	115,983,568
No adjusted gross income.....	68,346	28,809	823,879	356,469	1,138,326	232,475	530,008	108,312	464,977
\$1 under \$5,000.....	535,677	136,140	10,060,492	10,891,424	2,207,426	10,557,122	1,895,750	349,203	254,977
\$5,000 under \$10,000.....	901,859	561,176	6,988,512	11,759,109	6,670,851	11,042,809	5,852,113	803,708	760,775
\$10,000 under \$15,000.....	690,454	651,619	4,855,403	12,176,847	12,439,751	11,156,771	10,899,227	1,242,066	1,475,729
\$15,000 under \$20,000.....	471,477	304,219	2,724,562	10,838,760	17,710,430	10,066,508	15,756,927	1,147,345	1,853,374
\$20,000 under \$25,000.....	122,770	40,001	472,683	9,442,386	22,019,507	8,877,221	19,687,052	1,016,659	2,147,121
\$25,000 under \$30,000.....	*3	(Z)	88,197	7,992,181	24,858,197	7,619,402	22,656,931	770,498	2,044,750
\$30,000 under \$40,000.....	-	-	57,012	11,865,032	50,818,848	11,313,931	46,093,559	1,287,218	4,456,616
\$40,000 under \$50,000.....	-	-	28,678	8,937,942	51,427,227	8,552,562	46,806,763	1,031,791	4,307,487
\$50,000 under \$75,000.....	-	-	16,592	13,036,800	109,461,366	12,512,001	98,300,377	1,741,467	10,396,232
\$75,000 under \$100,000.....	-	-	8,090	4,763,334	65,604,566	4,506,838	55,830,095	924,866	8,958,294
\$100,000 under \$200,000.....	-	-	1,672	3,376,602	85,163,514	3,064,134	63,084,784	1,069,218	19,528,156
\$200,000 under \$500,000.....	-	-	605	885,031	65,158,480	752,713	39,722,682	446,854	22,033,960
\$500,000 under \$1,000,000.....	-	-	121	148,733	29,254,487	123,236	15,538,393	92,685	11,319,855
\$1,000,000 or more.....	-	-	46	69,714	53,644,247	59,180	18,032,818	51,949	25,981,265
Taxable returns, total.....	*3	*1	-	84,304,523	583,854,860	79,308,241	449,457,048	10,889,056	113,742,430
No adjusted gross income.....	-	-	-	8,337	145,517	7,428	32,636	1,441	45,624
\$1 under \$5,000.....	-	-	-	2,635,102	615,397	2,515,027	530,240	123,322	65,701
\$5,000 under \$10,000.....	*3	*1	-	6,050,115	4,035,218	5,677,403	3,645,081	433,878	355,867
\$10,000 under \$15,000.....	-	-	-	7,791,387	9,121,744	6,978,248	7,934,248	1,012,292	1,148,678
\$15,000 under \$20,000.....	-	-	-	8,045,144	14,299,782	7,410,020	12,750,216	991,771	1,492,566
\$20,000 under \$25,000.....	-	-	-	8,911,034	21,292,264	8,384,335	19,099,586	967,014	2,023,182
\$25,000 under \$30,000.....	-	-	-	7,897,167	24,573,496	7,539,265	22,479,150	748,848	1,955,024
\$30,000 under \$40,000.....	-	-	-	11,797,841	50,575,901	11,260,618	45,922,735	1,271,225	4,387,394
\$40,000 under \$50,000.....	-	-	-	8,917,254	51,301,032	8,535,837	46,738,614	1,025,604	4,253,093
\$50,000 under \$75,000.....	-	-	-	13,019,997	109,298,656	12,503,588	98,227,675	1,732,050	10,306,899
\$75,000 under \$100,000.....	-	-	-	4,756,445	65,518,643	4,501,843	55,780,554	922,725	8,923,010
\$100,000 under \$200,000.....	-	-	-	3,372,129	85,093,193	3,060,095	63,039,631	1,067,918	19,503,877
\$200,000 under \$500,000.....	-	-	-	884,317	65,127,552	752,244	39,712,489	446,453	22,014,410
\$500,000 under \$1,000,000.....	-	-	-	148,601	29,237,170	123,143	15,533,379	92,611	11,308,308
\$1,000,000 or more.....	-	-	-	69,653	53,619,294	59,147	18,030,813	51,903	25,958,799
Nontaxable returns, total.....	2,790,581	1,721,963	26,126,545	22,235,841	13,722,362	21,128,663	11,230,432	1,194,783	2,241,138

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		Overpayment	
	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	Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
All returns, total.....	1,249,234	19,752,634	930,953	935,083	575,317	157,098	30,165	44,384	14,653,664	16,597,600	85,089,436	112,924,413
No adjusted gross income.....	22,225	125,507	2,167	3,736	40,544	13,913	72	186	71,006	47,719	355,202	1,013,529
\$1 under \$5,000.....	54,431	49,997	*36	*58	28,662	6,640	*1,115	*3	3,410,053	1,711,512	11,095,214	3,645,927
\$5,000 under \$10,000.....	50,222	47,609	*921	*988	45,038	9,335	*1,089	*32	4,447,252	6,120,858	11,462,618	10,631,997
\$10,000 under \$15,000.....	46,029	48,962	*327	*86	71,788	15,132	*1,236	*615	3,854,922	6,489,764	10,861,304	12,662,213
\$15,000 under \$20,000.....	64,369	83,529	*2,391	*2,068	58,066	14,240	*1,128	*291	2,462,007	2,080,221	9,045,963	9,162,854
\$20,000 under \$25,000.....	64,729	174,047	*455	*82	46,444	11,140	*1,428	*65	407,151	147,521	7,490,566	6,402,359
\$25,000 under \$30,000.....	53,680	141,041	*652	*640	42,217	11,889	*2,024	*2,945	*1,273	*5	6,057,212	5,918,847
\$30,000 under \$40,000.....	90,461	248,710	*2,087	*739	65,751	17,733	*1,143	*1,490	-	-	8,500,324	10,032,017
\$40,000 under \$50,000.....	90,845	292,764	10,328	2,267	65,841	17,682	*2,420	*264	-	-	6,332,229	9,085,791
\$50,000 under \$75,000.....	211,268	682,159	193,576	67,324	61,899	14,299	6,138	975	-	-	8,655,478	16,294,819
\$75,000 under \$100,000.....	124,927	618,265	274,661	188,761	29,812	11,034	*332	*117	-	-	2,809,142	7,183,396
\$100,000 under \$200,000.....	201,545	2,131,434	325,660	406,989	12,848	8,301	7,956	3,851	-	-	1,857,202	8,168,718
\$200,000 under \$500,000.....	120,900	3,205,001	90,207	180,901	4,520	3,044	2,734	11,886	-	-	456,720	5,472,887
\$500,000 under \$1,000,000.....	31,782	2,344,284	17,840	46,732	1,041	1,132	646	2,160	-	-	73,534	2,284,199
\$1,000,000 or more.....	21,821	9,561,324	9,645	33,712	846	1,584	704	19,503	-	-	36,729	4,964,880
Taxable returns, total.....	1,145,215	19,558,111	925,624	928,507	398,435	108,099	28,849	43,690	-	-	61,333,918	83,511,270
No adjusted gross income.....	693	68,833	**124	**260	45	45	*6	*120	-	-	7,624	57,944
\$1 under \$5,000.....	39,766	19,438	**	**	*42	*15	*1,115	*3	-	-	2,204,723	428,395
\$5,000 under \$10,000.....	32,917	33,265	-	-	*11,817	*1,005	-	-	-	-	5,093,564	2,024,186
\$10,000 under \$15,000.....	30,224	32,514	-	-	29,633	6,270	*1,089	*34	-	-	6,181,130	2,984,467
\$15,000 under \$20,000.....	43,407	49,180	*1,230	*559	37,979	6,969	*1,128	*291	-	-	6,277,734	3,902,772
\$20,000 under \$25,000.....	57,695	160,577	*455	*82	38,409	8,773	*1,428	*65	-	-	6,979,134	5,620,238
\$25,000 under \$30,000.....	48,767	124,966	*324	*504	39,297	10,908	*2,020	*2,944	-	-	5,972,682	5,688,053
\$30,000 under \$40,000.....	89,439	246,204	*2,086	*739	65,017	17,340	*1,143	*1,490	-	-	8,444,158	9,831,050
\$40,000 under \$50,000.....	90,452	289,343	*10,327	*2,262	65,305	17,457	*2,419	*264	-	-	6,312,110	8,971,430
\$50,000 under \$75,000.....	211,227	681,625	193,247	67,219	61,848	14,264	*6,137	*975	-	-	8,639,275	16,147,962
\$75,000 under \$100,000.....	124,713	615,235	274,549	188,693	29,812	11,034	*332	*117	-	-	2,802,933	7,103,082
\$100,000 under \$200,000.....	201,506	2,130,579	325,643	406,971	12,838	8,287	7,953	3,848	-	-	1,852,739	8,100,818
\$200,000 under \$500,000.....	120,830	3,203,931	90,163	180,798	4,515	3,040	2,731	11,878	-	-	456,043	5,443,216
\$500,000 under \$1,000,000.....	31,769	2,343,560	17,834	46,723	1,036	1,110	645	2,160	-	-	73,402	2,287,153
\$1,000,000 or more.....	21,811	9,560,861	9,640	33,696	843	1,582	703	19,503	-	-	36,668	4,940,503
Nontaxable returns, total.....	104,019	194,523	5,329	6,576	176,882	48,999	1,317	693	14,653,664	16,597,600	23,755,517	29,413,143

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--continued						Tax due at time of filing		Predetermined estimated tax penalty	
	Refunded		Applied to 1993 deferral payment		Credited to 1995 estimated tax		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns, total.....	82,136,645	98,539,553	71,170	463,491	4,347,767	14,384,861	27,639,693	60,507,961	4,707,696	705,246
No adjusted gross income.....	310,958	802,031	611	5,499	58,237	211,497	77,694	129,409	18,649	2,093
\$1 under \$5,000.....	11,007,947	3,559,604	-	-	167,263	86,323	2,175,440	362,480	89,667	2,770
\$5,000 under \$10,000.....	11,312,219	10,483,959	-	-	304,161	148,038	1,963,942	755,440	214,698	9,081
\$10,000 under \$15,000.....	10,535,011	12,402,646	**1,278	**3,226	457,841	259,587	2,326,098	1,216,642	310,891	16,045
\$15,000 under \$20,000.....	8,757,378	8,387,303	**	**	407,916	275,551	2,266,601	1,650,096	382,806	23,985
\$20,000 under \$25,000.....	7,250,290	6,112,624	*1,115	*1,699	360,060	289,735	2,146,586	1,734,270	328,855	28,847
\$25,000 under \$30,000.....	5,888,702	5,616,856	**158	**3,337	283,323	301,991	2,034,427	1,921,139	362,734	28,238
\$30,000 under \$40,000.....	8,199,888	9,543,912	**	**	434,905	488,105	3,493,561	3,855,833	624,957	49,959
\$40,000 under \$50,000.....	6,067,934	8,617,242	*3	*63	368,822	468,549	2,666,351	3,716,253	441,773	45,567
\$50,000 under \$75,000.....	8,316,446	15,141,264	*710	*1,536	524,504	1,153,555	4,447,252	8,547,399	845,764	92,185
\$75,000 under \$100,000.....	2,593,183	6,404,581	776	2,767	297,329	778,815	1,964,538	5,995,323	442,890	71,667
\$100,000 under \$200,000.....	1,550,965	6,052,126	14,115	20,927	403,523	2,116,593	1,541,408	10,094,404	443,136	142,515
\$200,000 under \$500,000.....	310,692	2,879,656	38,187	125,543	206,241	2,593,211	428,769	8,201,164	159,155	107,595
\$500,000 under \$1,000,000.....	39,842	891,470	9,858	114,796	46,033	1,392,729	74,188	3,934,899	28,929	40,177
\$1,000,000 or more.....	15,193	1,144,279	4,360	184,098	27,610	3,820,601	32,839	8,393,209	12,790	46,521
Taxable returns, total.....	58,629,764	69,828,173	68,524	452,043	3,863,005	13,683,097	26,170,026	59,481,119	4,381,473	684,530
No adjusted gross income.....	7,210	32,206	**	**	781	25,738	1,642	26,529	702	279
\$1 under \$5,000.....	2,157,432	407,079	-	-	84,824	21,317	1,596,267	190,818	42,061	1,159
\$5,000 under \$10,000.....	5,017,406	1,960,097	-	-	155,099	64,089	1,617,132	532,519	136,364	5,639
\$10,000 under \$15,000.....	5,892,818	2,803,265	-	-	373,820	181,202	2,129,785	1,077,086	259,194	12,845
\$15,000 under \$20,000.....	6,013,737	3,717,387	-	-	348,919	185,385	2,093,561	1,452,715	304,370	18,926
\$20,000 under \$25,000.....	6,747,575	5,356,221	**1273	**5038	338,380	264,017	2,082,538	1,625,565	301,285	24,524
\$25,000 under \$30,000.....	5,791,472	5,425,798	**	**	271,417	262,256	2,020,077	1,892,203	351,571	27,170
\$30,000 under \$40,000.....	8,146,337	9,356,759	**	**	430,860	474,290	3,478,028	3,821,048	613,987	48,506
\$40,000 under \$50,000.....	6,050,321	8,514,138	*3	*63	365,800	457,292	2,665,603	3,713,083	441,398	45,445
\$50,000 under \$75,000.....	8,305,578	15,043,856	-	-	517,999	1,104,106	4,444,431	8,533,858	844,444	91,719
\$75,000 under \$100,000.....	2,588,174	6,341,683	*759	*2,230	295,591	761,399	1,963,854	5,992,547	442,175	71,526
\$100,000 under \$200,000.....	1,546,631	6,002,229	14,109	20,650	399,981	2,098,590	1,541,382	10,094,265	443,103	142,511
\$200,000 under \$500,000.....	310,183	2,857,660	38,171	125,419	205,979	2,585,556	428,710	8,200,615	159,105	107,583
\$500,000 under \$1,000,000.....	39,741	880,075	9,851	114,705	45,979	1,387,078	74,179	3,934,861	28,923	40,176
\$1,000,000 or more.....	15,150	1,129,720	4,358	183,938	27,576	3,810,784	32,836	8,393,207	12,790	46,521
Nontaxable returns, total.....	23,506,881	28,711,379	2,646	11,448	484,762	701,764	1,469,667	1,026,842	326,223	20,716

(Z) Less than \$500.

* 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 less deficit	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	
								Adjusted gross income	Modified taxable income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns									
All tax rates.....	92,689,014	3,817,221,298	2,598,151,782	1,423,929,837	540,933,400	312,761,206	532,613,680	14.0	20.5
15 percent (Form 8814).....	5,708	-147,605	3,642	3,642	546	546	423	(X)	11.6
15 percent.....	66,873,608	1,579,124,799	839,477,558	839,455,837	125,923,508	125,918,376	121,400,295	7.7	14.5
28 percent.....	21,709,595	1,350,488,132	1,003,808,285	308,713,464	190,704,089	86,439,770	189,726,984	14.0	18.9
28 percent (capital gains).....	324,827	64,077,162	52,970,947	35,217,472	13,468,623	9,860,892	13,370,925	20.9	25.2
31 percent.....	2,158,066	271,168,394	217,827,369	38,904,771	53,134,075	12,060,479	52,722,356	19.4	24.2
36 percent.....	867,671	192,330,745	162,135,617	35,349,763	45,552,675	12,725,915	45,066,318	23.4	27.8
39.6 percent.....	500,734	358,541,387	320,500,344	165,007,607	111,713,814	65,343,012	109,894,380	30.7	34.3
Form 8615.....	248,804	1,638,284	1,428,018	1,277,281	436,070	412,216	431,999	26.4	30.3
Joint returns and returns of surviving spouses									
All tax rates.....	42,228,108	2,602,380,553	1,800,054,965	929,345,698	387,413,176	214,993,967	382,883,065	14.7	21.3
15 percent (Form 8814).....	1,876	-170,116	1,086	1,086	163	163	136	(X)	12.5
15 percent.....	26,692,109	929,242,217	493,502,435	493,483,495	74,026,053	74,022,524	72,397,693	7.8	14.7
28 percent.....	12,883,030	970,980,767	709,712,462	220,134,540	135,074,356	61,637,671	134,230,802	13.8	18.9
28 percent (capital gains).....	202,807	46,445,365	38,380,768	25,280,832	9,745,107	7,078,633	9,671,084	20.8	25.2
31 percent.....	1,328,542	193,812,484	153,709,280	24,860,811	37,220,662	7,706,851	36,928,159	19.1	24.0
36 percent.....	693,771	159,358,555	133,921,552	28,430,784	37,346,588	10,235,082	36,975,872	23.2	27.6
39.6 percent.....	425,973	302,711,280	270,827,402	137,154,149	94,000,247	54,313,043	92,679,318	30.6	34.2
Form 8615.....	-	-	-	-	-	-	-	(X)	(X)
Separate returns of married persons									
All tax rates.....	2,189,551	73,081,911	52,739,548	28,175,666	11,966,764	7,100,766	11,753,141	16.1	22.3
15 percent (Form 8814).....	**	**	**	**	**	**	**	**	**
15 percent.....	**1,326,667	**22,464,288	**12,375,845	**12,375,845	**1,856,394	**1,856,376	**1,833,763	**8.2	**14.8
28 percent.....	718,751	27,180,077	20,606,235	6,949,961	3,994,414	1,945,989	3,987,368	14.7	19.4
28 percent (capital gains).....	9,456	1,703,465	1,313,041	1,034,544	344,326	289,672	342,433	20.1	26.1
31 percent.....	81,279	6,004,791	4,743,201	690,397	1,148,054	214,023	1,140,973	19.0	24.1
36 percent.....	35,028	4,502,246	3,841,866	743,407	1,073,978	267,627	1,057,010	23.5	27.5
39.6 percent.....	18,370	11,227,044	9,859,360	6,381,512	3,549,598	2,527,079	3,391,594	30.2	34.4
Form 8615.....	-	-	-	-	-	-	-	(X)	(X)
Returns of heads of households									
All tax rates.....	9,720,613	264,562,692	142,251,576	104,134,964	24,854,084	18,169,026	22,048,575	8.3	15.5
15 percent (Form 8814).....	*3,822	*27,575	*2,548	*2,548	*382	*382	*287	1.0	11.3
15 percent.....	8,682,299	192,974,648	87,522,821	87,520,157	13,128,708	13,128,024	10,459,783	5.4	12.0
28 percent.....	955,452	54,999,965	40,712,120	11,567,726	7,610,600	3,238,963	7,564,850	13.8	18.6
28 percent (capital gains).....	5,757	1,155,529	971,606	730,147	249,316	204,441	247,843	21.4	25.5
31 percent.....	46,905	5,944,190	4,771,542	972,000	1,179,213	301,320	1,170,004	19.7	24.5
36 percent.....	18,625	3,943,980	3,291,589	769,138	936,566	276,890	901,259	22.9	27.4
39.6 percent.....	7,753	5,516,805	4,979,351	2,573,248	1,749,299	1,019,006	1,704,550	30.9	34.2
Form 8615.....	-	-	-	-	-	-	-	(X)	(X)
Returns of single persons									
All tax rates.....	38,550,742	877,196,142	603,105,692	362,273,510	116,699,376	72,497,444	115,928,898	13.2	19.2
15 percent (Form 8814).....	**	**	**	**	**	**	**	**	**
15 percent.....	**30,172,545	**434,438,581	**246,076,466	**246,076,348	**36,912,354	**36,911,452	**36,709,056	**8.4	**14.9
28 percent.....	7,152,362	297,327,323	232,777,469	70,061,237	44,024,719	19,617,146	43,943,964	14.8	18.9
28 percent (capital gains).....	106,807	14,772,803	12,305,533	8,171,948	3,129,874	2,288,145	3,109,566	21.0	25.3
31 percent.....	701,340	65,406,929	54,603,366	12,381,583	13,586,146	3,838,285	13,483,220	20.6	24.7
36 percent.....	120,247	24,525,964	21,080,609	5,406,434	6,195,542	1,946,316	6,132,178	25.0	29.1
39.6 percent.....	48,637	39,086,258	34,834,232	18,898,698	12,414,671	7,483,884	12,118,917	31.0	34.8
Form 8615.....	248,804	1,638,284	1,428,018	1,277,281	436,070	412,216	431,999	26.4	30.3

(X) 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 totals because of rounding.

Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and 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 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)	(7)	(8)	(9)	(10)
Total.....	92,689,014	2,597,979,784	2,598,151,782	540,933,400	134,416	71,086	10,671	92,675,830	1,662,789,240	249,418,386
Under \$2,000.....	1,443,241	476,065	476,682	78,056	1,056	599	90	1,442,223	432,172	64,826
\$2,000 under \$4,000.....	1,340,639	709,375	710,696	118,457	*1,273	*1,273	*191	1,339,366	615,016	92,252
\$4,000 under \$6,000.....	1,692,238	2,149,573	2,154,139	334,445	-	-	-	1,692,238	2,069,376	310,406
\$6,000 under \$8,000.....	3,141,418	4,540,019	4,539,832	688,093	-	-	-	3,141,418	4,484,825	672,724
\$8,000 under \$10,000.....	3,411,830	9,482,945	9,483,681	1,429,563	*1,273	*636	*95	3,409,284	9,420,357	1,413,054
\$10,000 under \$12,000.....	3,544,161	13,840,763	13,841,866	2,085,661	*1,273	*636	*95	3,539,070	13,781,966	2,067,295
\$12,000 under \$14,000.....	4,435,448	21,156,772	21,157,157	3,173,674	*234	*117	*18	4,435,448	21,157,040	3,173,556
\$14,000 under \$16,000.....	4,570,567	27,601,726	27,602,083	4,144,034	*112	*85	*13	4,570,456	27,558,115	4,133,717
\$16,000 under \$18,000.....	4,214,376	31,239,881	31,240,980	4,689,799	*1,005	*1,002	*151	4,214,376	31,222,936	4,683,440
\$18,000 under \$20,000.....	4,066,855	37,637,775	37,639,217	5,653,787	*1,273	*636	*95	4,066,855	37,592,524	5,638,879
\$20,000 under \$25,000.....	9,467,126	113,900,469	113,901,054	17,104,150	*1,129	*564	*85	9,467,125	113,787,008	17,068,051
\$25,000 under \$30,000.....	8,027,110	130,408,561	130,415,788	19,629,680	*3,463	*1,730	*259	8,027,110	129,897,469	19,484,620
\$30,000 under \$40,000.....	11,942,139	265,103,003	265,142,629	42,148,816	*12,051	*7,392	*1,110	11,940,782	246,883,812	37,032,572
\$40,000 under \$50,000.....	9,006,244	269,128,233	269,152,560	43,979,860	17,557	6,908	1,040	9,006,243	241,401,173	36,210,176
\$50,000 under \$75,000.....	13,104,266	555,521,635	555,589,456	97,666,010	15,977	8,506	1,275	13,103,780	445,688,030	66,853,204
\$75,000 under \$100,000.....	4,773,981	300,328,743	300,374,601	61,750,977	33,945	15,978	2,398	4,773,654	173,275,056	25,991,258
\$100,000 under \$200,000.....	3,399,369	346,313,438	346,353,708	82,913,171	23,932	13,154	1,975	3,398,716	123,599,968	18,539,995
\$200,000 under \$500,000.....	889,160	218,024,338	218,013,647	65,577,434	14,318	8,658	1,299	888,995	32,121,564	4,818,235
\$500,000 under \$1,000,000.....	149,051	88,893,179	88,875,305	30,524,036	3,275	2,322	348	148,933	5,332,310	799,846
\$1,000,000 or more.....	69,794	161,523,291	161,486,700	57,243,697	1,271	887	133	69,758	2,468,525	370,279

Size of adjusted gross income	Tax generated at specific rate								
	28 percent			28 percent (capital gains)			31 percent		
	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)
Total.....	25,482,063	483,126,484	135,275,416	1,551,502	89,634,330	25,097,616	3,526,472	105,509,510	32,707,948
Under \$2,000.....	-	-	-	-	-	-	-	-	-
\$2,000 under \$4,000.....	-	-	-	-	-	-	-	-	-
\$4,000 under \$6,000.....	-	-	-	-	-	-	-	-	-
\$6,000 under \$8,000.....	-	-	-	-	-	-	-	-	-
\$8,000 under \$10,000.....	-	-	-	-	-	-	-	-	-
\$10,000 under \$12,000.....	-	-	-	-	-	-	-	-	-
\$12,000 under \$14,000.....	-	-	-	-	-	-	-	-	-
\$14,000 under \$16,000.....	-	-	-	-	-	-	-	-	-
\$16,000 under \$18,000.....	-	-	-	-	-	-	-	-	-
\$18,000 under \$20,000.....	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	*16,346	*11,486	*3,216	-	-	-	-	-	-
\$25,000 under \$30,000.....	517,452	516,590	144,645	-	-	-	-	-	-
\$30,000 under \$40,000.....	3,782,730	18,191,958	5,093,748	-	-	-	-	-	-
\$40,000 under \$50,000.....	2,476,592	27,744,480	7,768,454	-	-	-	-	-	-
\$50,000 under \$75,000.....	9,564,257	107,614,117	30,131,953	99,197	925,493	259,140	261,036	1,304,290	404,330
\$75,000 under \$100,000.....	4,697,129	120,207,212	33,658,019	108,596	1,262,898	353,615	348,964	5,454,394	1,690,862
\$100,000 under \$200,000.....	3,349,320	154,193,525	43,174,187	791,118	13,464,402	3,770,025	1,864,114	48,289,728	14,969,816
\$200,000 under \$500,000.....	867,327	44,029,977	12,328,394	423,886	17,485,397	4,895,915	845,270	40,440,145	12,536,445
\$500,000 under \$1,000,000.....	144,483	7,296,820	2,043,110	84,703	11,836,654	3,314,264	141,744	6,847,309	2,122,666
\$1,000,000 or more.....	66,426	3,320,318	929,689	44,003	44,659,486	12,504,656	65,344	3,173,645	983,830

Footnotes at end of table

Table 3.5—Returns with Modified Taxable Income: Tax Generated, by Rate and 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	Tax generated at specific rate								
	36 percent			39.6 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
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total.....	1,368,406	90,733,102	32,663,917	500,735	165,010,749	65,344,257	248,804	1,277,281	412,216
Under \$2,000.....	-	-	-	-	-	-	119,011	43,910	12,863
\$2,000 under \$4,000.....	-	-	-	-	-	-	63,695	94,407	25,846
\$4,000 under \$6,000.....	-	-	-	-	-	-	23,613	84,764	23,945
\$6,000 under \$8,000.....	-	-	-	-	-	-	*10,982	*55,007	*15,271
\$8,000 under \$10,000.....	-	-	-	-	-	-	*8,295	*62,688	*16,291
\$10,000 under \$12,000.....	-	-	-	-	-	-	*6,365	*59,264	*18,171
\$12,000 under \$14,000.....	-	-	-	-	-	-	-	-	-
\$14,000 under \$16,000.....	-	-	-	-	-	-	*3,661	*43,882	*10,181
\$16,000 under \$18,000.....	-	-	-	-	-	-	*1,115	*17,042	*6,113
\$18,000 under \$20,000.....	-	-	-	-	-	-	*2,546	*46,056	*14,725
\$20,000 under \$25,000.....	-	-	-	-	-	-	*4,742	*101,995	*32,462
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-
\$30,000 under \$40,000.....	-	-	-	-	-	-	*2,103	*59,467	*21,045
\$40,000 under \$50,000.....	-	-	-	-	-	-	-	-	-
\$50,000 under \$75,000.....	-	-	-	-	-	-	*917	*49,021	*15,996
\$75,000 under \$100,000.....	15,292	132,262	47,614	-	-	-	*327	*26,800	*7,226
\$100,000 under \$200,000.....	352,020	6,475,566	2,331,204	7,050	221,696	87,792	*650	*95,669	*37,794
\$200,000 under \$500,000.....	798,340	61,876,003	22,275,361	298,630	21,917,323	8,679,260	*467	*134,579	*42,370
\$500,000 under \$1,000,000.....	138,225	15,177,004	5,463,721	132,836	42,222,131	16,719,964	*236	*160,755	*60,090
\$1,000,000 or more.....	64,529	7,072,266	2,546,016	62,219	100,649,599	39,857,241	79	141,974	51,830

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

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

Table 3.6--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 taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)
All tax rates.....	92,689,014	2,598,151,782	540,930,423	42,228,108	1,800,054,965	387,412,120
15 percent (Form 8814).....	134,416	71,086	10,671	116,522	62,353	9,362
15 percent.....	92,675,830	1,662,789,240	249,418,386	42,226,232	1,083,779,839	162,566,976
28 percent.....	25,482,063	483,126,484	135,275,415	15,488,715	357,368,050	100,063,054
28 percent (capital gains).....	1,551,502	89,634,330	25,097,612	1,123,448	67,626,204	18,935,337
31 percent.....	3,526,472	105,509,510	32,707,948	2,448,286	78,776,505	24,420,717
36 percent.....	1,368,406	90,733,102	32,663,917	1,119,744	75,287,864	27,103,631
39.6 percent.....	500,735	165,010,749	65,344,256	425,973	137,154,149	54,313,043
Form 8615.....	248,804	1,277,281	412,216	-	-	-

Tax rate classes	Separate returns of married persons			Returns of heads of households			Returns of single persons		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All tax rates.....	2,189,551	52,739,548	11,966,726	9,720,613	142,251,576	24,853,801	38,550,742	603,105,692	116,697,775
15 percent (Form 8814).....	14	16	2	17,629	8,586	1,287	252	130	20
15 percent.....	2,189,549	28,770,629	4,315,594	9,716,791	119,071,609	17,860,741	38,543,258	431,167,164	64,675,075
28 percent.....	858,182	10,675,026	2,989,007	1,031,907	15,166,440	4,246,603	8,103,260	99,916,967	27,976,751
28 percent (capital gains).....	35,770	3,182,623	891,134	26,130	1,453,533	406,989	366,153	17,371,970	4,864,151
31 percent.....	134,678	1,975,966	612,549	73,284	2,259,266	700,373	870,225	22,497,774	6,974,310
36 percent.....	53,398	1,753,777	631,360	26,378	1,718,894	618,802	168,885	11,972,567	4,310,124
39.6 percent.....	18,370	6,381,512	2,527,079	7,753	2,573,248	1,019,006	48,638	18,901,840	7,485,129
Form 8615.....	-	-	-	-	-	-	248,804	1,277,281	412,216

NOTE: Detail may not add to totals 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 Δ have been revised for 1994 to reflect changes in the law.

Further information about many of the items in this report can be found in Section 5, 1994 Forms and Instructions.

Additional Standard Deduction

(included in line 34, Form 1040)

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 22, Form 1040) and of adjusted gross income included the following:

- Compensation for services, including wages, salaries, fees, commissions, tips, taxable fringe benefits, and similar items;
- Taxable interest received;
- Dividends and capital gain distributions;
- Taxable refunds of state and local income taxes;
- Alimony and separate maintenance payments;
- Net income derived from a business, profession, or farm;
- Net gain from the sale of capital assets;
- Net gain from the sale of business 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 and railroad retirement (Tier 1) 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 1994. 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 (only reported if there was also a taxable amount);
- 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 23 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;
- Moving expenses;
- 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 21, Form 1040, that was repaid to employers.

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 22).

Adjustments

See "Statutory Adjustments."

Advance Earned Income Credit Payments

(line 52, Form 1040)

Taxpayers who believe they would be eligible for the earned income credit at the end of the year could receive part of 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.

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 included the taxes listed above plus the alternative minimum tax and the advance earned income credit payments received. Alternative minimum 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 treatment that the tax law gave to particular income and expense items.

Alternative minimum taxable income (line 21, Form 6251) was defined as taxable income adjusted for net operating losses from other tax years plus the amount of adjustments and preferences. Alternative minimum taxable income (AMTI) was then reduced by an exemption amount determined by filing status and AMTI. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was \$45,000. The maximum amount for a single or head of household taxpayer was \$33,750, and for a married couple filing separately, \$22,500. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$112,500 and ended at \$247,500. For joint returns the range was \$150,000 to \$330,000, and for married couples filing separately, the range was \$75,000 to \$165,000.

If there was an amount remaining after subtracting the exemption, the first \$175,000 (\$87,500 or less if married filing separately) was taxed at a 26 percent rate; any excess was taxed at a 28 percent rate. This amount was then reduced by the recalculated alternative minimum tax, foreign tax credit, and regular income tax before credits (line 38, Form 1040 plus any tax from Form 4970 included on line 39; Form 1040 minus the regular foreign tax credit, line 43, Form 1040) to arrive at the alternative minimum tax.

Basic Standard Deduction

(included in line 34, Form 1040)

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 nonfarm 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 a tentative profit or loss. Expenses for business use of the taxpayer's home (line 30, Schedule C) were then deducted to arrive at net income 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 21, 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 Gain Distributions Reported on Form 1040

(line 13, Form 1040)

These distributions included long-term capital gain either credited or distributed to individual

taxpayers by regulated investment companies, mutual funds, and real estate trusts. Taxpayers also reported capital gain distributions on Schedule D, *Capital Gains and Losses*, but they could enter the distributions directly on line 13 of Form 1040 if they had no other gain or loss to report on Schedule D.

Capital Gains and Losses

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

Casualty or Theft Loss Deduction, Nonbusiness

(line 19, 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 with one qualifying child or dependent, was the smaller of earned income or \$2,400; with more than one dependent the credit was based on the smaller of earned income or \$4,800. For returns 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 Δ

(lines 15-18, 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. Cash contributions were generally limited to one-half of the taxpayer's AGI. Therefore, the sum of the separate charitable contributions could be more than the total deduction (which had been limited). Contributions which could not be deducted due to the AGI limitation could be carried over to future years (and brought over from previous years). Beginning in 1994, for all charitable contributions of \$250 or more, a written acknowledgment from the qualified recipient organization was required.

Credit for Federal Tax on Gasoline and Special Fuels

(line 59b, 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, provided the fuel was used for certain purposes (such as farm or non-highway use in a trade or business), bought at a price that included the tax, and a refund of the tax was not requested or received. The credit could reduce unpaid total tax liability or could be refunded. A one-time refundable credit 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 or Disabled

(line 42, Form 1040)

A credit (claimed on Schedule R) for the elderly or 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 (\$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 (claimed on Form 2439) for their proportionate share of the tax paid.

Credit to 1995 Estimated Tax

(line 63, Form 1040)

This amount was the part of the overpayment of 1994 tax which taxpayers specifically requested to be credited to their estimated tax for 1995. (See also "Overpayment" and "Estimated Tax Payments.")

Deduction of Self-Employment Tax

(line 25, Form 1040)

If a taxpayer had income from self-employment and owed self-employment tax, one-half of that tax was deductible for income tax purposes. 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 amounts paid 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 Δ

(line 56, Form 1040)

The earned income credit for 1994 consisted of the basic credit with a maximum of \$2,038 for one qualifying child and \$2,528 for two or more qualifying children. In 1994, the credit was modified to include not only workers who had a qualifying child living with them for more than half the year and whose earned income and adjusted gross income were each less than \$23,755 (\$25,296 if more than one qualifying child) but also to include certain

taxpayers without dependent children. For taxpayers without children, the credit had a maximum of \$306. The taxpayer must have earned income and adjusted gross income less than \$9,000 and they (or their spouse) must be at least 25 years of age and less than 65 years old to claim the credit. The credit was generally 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. Also for 1994, the health insurance credit and the extra credit for a child born during the year were eliminated.

For this report, the earned income credit is 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, Refundable Portion

See "Earned Income Credit."

Earned Income Credit Used to Offset Income Tax Before Credits

See "Earned Income Credit."

Earned Income Credit Used to Offset Other Taxes

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 in-

cluded amounts required to be distributed, amounts credited to beneficiaries' accounts from current-year fiduciary income (whether or not actually distributed), and any other amounts which were properly paid, credited, or required to be distributed for that year.

Taxpayers excluded their share of dividends and gains or losses from sales of capital assets or other property, from estate or trust income. 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 1994 using Form 1040-ES, and any overpayment from the taxpayer's 1993 return that was applied to the 1994 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 1994, and they expected withholding and credits to be less than the smaller of: (a) 90% of the tax shown on Form 1040 for 1994, or (b) 100% of the tax shown on Form 1040 for 1993.

Excess Social Security Taxes Withheld Δ

(line 58, Form 1040)

If a taxpayer earned more than \$60,600 (\$57,600 for 1993) in total wages from two or more employers

in 1994, too much social security (FICA) or Railroad Retirement Tax Act (RRTA) tax may have been withheld from his or her wages. For 1994, there was no wage base limitation for Medicare tax, therefore all covered wages were subject to Medicare tax. Filers claimed credit for such overpayment on their tax returns. The excess social security, or RRTA, taxes withheld could be taken as a credit toward payment of the taxpayer's income tax, or refunded. 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 \$2,450 deduction (\$2,350 for 1993) was allowed for each exemption claimed if adjusted gross income was less than \$83,850. 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 1994:

- 1) The individual received more than half of his or her support for 1994 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 \$2,450. An exception to the income limitation was granted to children under age 19, or full-time students under age 24.

These statistics classify the exemptions as children at home, children away from home, parents, and other.

If a taxpayer had AGI above certain levels, his or her personal exemption deduction may have been

reduced or eliminated. For single taxpayers, the phaseout began at \$111,800 and was completed at \$234,300; for married persons filing jointly and surviving spouses, the phaseout began at \$167,700 and was completed at \$290,200; for heads of household, the phaseout began at \$139,750 and was completed at \$262,250; and for married persons filing separately, the phaseout began at \$83,850 and was completed at \$145,100.

Farm Net Income or Loss

(line 18, 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 were 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 or operate the farm to any great extent.

Filing Status

See "Marital Filing Status."

Foreign Earned Income Exclusion

(included in line 21, 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.

Qualifying 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.

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 together with the foreign earned income exclusion was limited to the total amount of foreign earned income for 1994.

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 take 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 1994 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, 1040EZ, and 1040PC

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, 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 all 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 was filed electronically that would have been a Form 1040EZ had it been filed on paper, it would have been considered a Form 1040EZ in the statistics. All 1040TEL returns were considered to have been Form 1040EZ for these statistics. All returns generated on a personal computer were classified as 1040PC regardless what standard forms they would have been classified under.

The forms represented different levels of complexity in regard to the information reported. The Forms 1040A and 1040EZ, for instance, could only be used if an individual's taxable income was less than \$50,000, his other income came from only a limited number of sources, and the taxpayer did not itemize deductions. The Form 1040 had to be used if taxable income was greater than \$50,000. In addition, the taxpayer had to file Form 1040 if he or she itemized deductions or had income (or losses) from a source not provided for on Form 1040A or 1040EZ, used certain tax provisions, or had certain other tax credits. (For a complete description of each form see Section 5, 1994 Forms and Instructions.)

Gambling Loss Deduction

(included in line 28, Schedule A)

Gambling losses (to the extent of gambling winnings) were fully deductible for taxpayers who itemize deductions. (See also "Total Itemized Deductions.")

General Business Credit

(line 44a, 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, the renewable electricity production credit, the Indian employment credit, the credit for employer social security and Medicare tax paid on employee tips, and the community development corporation 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 10+11, Schedule A)

See "Interest Paid Deduction."

Income Subject to Tax

See "Modified Taxable Income."

Income Tax After Credits

[(line 40 minus line 45) minus part or all of line 56, Form 1040]

To arrive at income tax after credits, taxpayers deducted total credits (line 45, 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 after subtraction of all credits and the earned income credit 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, Schedule D Tax worksheet, 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; deducted from pensions, annuities, and certain gambling winnings as reported on Forms 1099-R and W-2G; and withheld from total distributions of profit-sharing, retirement plans, and individual retirement accounts, as reported on Form 1099-R.

In some cases, a backup withholding rate of 31 percent was required for interest, dividend, and royalty payments which, generally, were not subject to withholding.

Individual Retirement Arrangement Deductible Payments

(lines 23a and 23b, Form 1040)

An individual retirement arrangement (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 (or whose spouse was) covered by an employee retirement plan and whose adjusted gross income exceeded certain levels. (Nondeductible contributions were still al-

lowed 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) the 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 had to be made no later than the due date of the individual's return for that year.

Individual Retirement Arrangement Taxable Distributions

(line 15b, 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. Excepted from this rule were tax-free roll-over distributions from one retirement account to another, and distributions where the payout represented previously taxed non-deductible IRA contributions.

Interest Paid Deduction

(line 14, Schedule A)

The rules for deducting home mortgage interest for 1994 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 (\$500,000 if married filing separately), and (3) taxpayers could deduct all of the interest on an additional \$100,000 (\$50,000 if married filing separately) 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. Beginning in 1993, the net investment income that was to be compared to investment interest could not include any net capital gains taxed at the 28 percent maximum capital gain tax rate. 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 13, Schedule A)

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

Itemized Deductions

See "Total Itemized Deductions" and specific itemized deductions.

Itemized Deduction Limitation

See "Total Itemized Deductions."

Limited Miscellaneous Deductions

(lines 20-26, Schedule A)

Certain taxpayer expenses could be deducted on Schedule A, but were limited to the amount that exceeded 2 percent of adjusted gross income. These

included: unreimbursed employee business expenses (including qualifying educational expenses), tax preparation fees, expenses paid to produce or collect taxable income, and expenses paid to manage or protect property held for earning income (including safe deposit boxes).

Long-Term Capital Gain or Loss

(line 17, Schedule D)

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

Long-Term Gain or Loss from Other Forms

(line 12, Schedule D)

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

Long-Term Loss Carryover

(line 15, Schedule D)

See "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. Surviving spouse status could only be used by those whose spouse died in 1992, 1993, or 1994 and the taxpayer had a qualifying dependent.

Medical and Dental Expenses Deduction

(lines 1-4, Schedule A)

Qualified medical expenses included nonreimbursed 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 premium deduction 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 for items not available except by prescription or were for insulin. Taxpayers could deduct costs for transportation to obtain medical care and also 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 44c, Form 1040)

A minimum tax credit could be taken for 1994 by certain taxpayers who paid alternative minimum tax for 1993. If all of the minimum tax credit (claimed on Form 8801) could not be used for 1994, the excess could be carried forward to later years.

Miscellaneous Itemized Deductions

(lines 20-26, 28, Schedule A)

Miscellaneous itemized deductions were divided into two types. The first, such as employee business expenses, included those items that were limited to the amount that exceeded 2 percent of adjusted gross income, while the expenses of the other types, such as gambling losses not in excess of gambling winnings, were fully deductible. (See also "Gambling

Loss Deduction," "Limited Miscellaneous Deductions," and "Miscellaneous Deductions Other Than Gambling.")

Miscellaneous Deductions Other Than Gambling

(included in line 28, Schedule A)

Other fully deductible expenses included such items as impairment-related work expenses for disabled persons, and amortizable bonds. (See also "Miscellaneous Itemized Deductions" and "Total Itemized Deductions.")

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 1994 statistics, a modified taxable income was calculated by using the tax rate schedule to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

A person who has no tax will have no modified taxable income. Since, the tax rate schedule is used to generate the modified taxable income, it is possible for a person to have up to four dollars of taxable income but have no modified taxable income because their tax reported would be zero.

Moving Expenses Adjustment Δ

(line 24, Form 1040)

Starting in 1994, current-year moving expenses were not an itemized deduction on Schedule A. Taxpayers deducted current-year qualified moving expenses in the calculation of adjusted gross income as a statutory adjustment. In order to qualify for this deduction, the new work place had to be at least 50 miles farther from the former residence than the older. Deductible expenses included those incurred to move household and personal goods, and travel

including lodging en route to the new residence. Expenses no longer deductible included: meals while moving from the old residence to the new residence; travel expenses for pre-move house hunting trips; expenses while occupying temporary quarters in the area of the new job; and qualified residence sale, purchase, and lease expenses.

Moving Expense Deduction

(line 27, Schedule A)

If a taxpayer incurred moving expenses in a year before 1994, but did not deduct them on the prior year return, they may be able to take the deduction.

Net Capital Gain in AGI less loss

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

Net Operating Loss

(included in line 21, Form 1040)

The excess loss of a business when AGI for a prior year was less than zero. The loss could be applied to the AGI for the current year and carried forward up to 15 years. (See also "Other Income.")

Nondeductible Passive Losses

(calculated on Form 8582)

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

Other Adjustments

(included in line 30, Form 1040)

See "Statutory Adjustments."

Other Income

(line 21, 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 the return form. Any foreign earned income exclusions, or "net operating loss" in an earlier year (that was carried forward and deducted for 1994) was entered as a negative amount 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 includes "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.

Other Taxes Deduction

(line 8, Schedule A)

Other taxes consisted of any deductible tax other than state and local income taxes, real estate taxes, and personal property taxes. Examples of other taxes are taxes paid to a foreign country or US possession. (See also "Personal Property Tax" and "Taxes Paid Deduction.")

Overpayment

(line 61, Form 1040)

An overpayment of tax occurred when "total tax payments" exceeded "total tax." Overpayments included the amount of any "refundable portion of the earned income tax credit." An overpayment could be refunded or credited toward the estimated tax for the following year. (See also "Credit to 1995 Estimated Tax" and "Refund.")

Overpayment Refunded

(line 62, Form 1040)

See "Overpayment" and "Refund."

Parents' 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, 1995;
- had income only from interest and dividends;
- had gross income for 1994 that was more than \$500 but less than \$5,000;
- had no estimated tax payments for 1994;
- did not have any overpayment of tax shown on his or her 1993 return applied to the 1994 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 partnership 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.

Passive Activity Losses

Losses generated by any "flow-through" business activity (such as partnerships or S Corporations for which profits and certain other amounts were passed directly through to the owners), in which the taxpayer did not "materially participate" (i.e., was not involved regularly and substantially in the operations of the activity) qualified as passive activity losses.

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 did 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. Contribu-

tions to the retirement plans 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 16a, 16b, 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 16a and 16b. 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 contribution 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 16a of the Form 1040. The taxable portion was computed on a separate worksheet and entered on line 16b.

Personal Property Taxes Deduction Δ

(line 7, Schedule A)

For 1994, personal property taxes deduction was on its own line, prior to 1994 it was included with

other taxes. Personal property tax could be included as a deduction if the tax was an annual tax based on value alone. (See also "Taxes Paid Deduction.")

Predetermined Estimated Tax Penalty

(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 1994 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 Payments

(line 23a, Form 1040)

See "Individual Retirement Arrangement Deductible Payments."

Real Estate Taxes

(line 6, Schedule A)

This amount included taxes paid on real estate that was owned and not used for business by the taxpayer. The real estate taxes could only be used as a deduction if the taxes were based on the assessed value of the property. Also, the assessment had to be made uniformly on property throughout the community, and the proceeds had to be used for general community or governmental purposes. (See also "Taxes Paid Deductions").

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 the next year's estimated tax. (See also "Overpayment.")

Refund Credited to Next Year

(line 63, Form 1040)

See "Credit to 1995 Estimated Tax."

Regular Tax Computation

Typically, the taxpayer, in determining the amount of "tax generated," 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

(lines 24-25, Schedule E)

This amount was the combination of rent net income, rent net loss, royalty net income, and royalty net loss. This amount did not include passive losses that were not deductible, but included carryovers of previous years' passive losses. (See also "Passive Activity 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. (See also "Passive Activity Losses.")

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 are included:

- salaries;
- wages;
- commissions;
- bonuses;
- tips;
- fees;
- excess reimbursement of 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" are 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 investment. 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 are used in the computation of net capital gain or loss for this report:

Long-term or short-term: If the holding period was one year or less the asset was considered short-term; otherwise it was considered long-term.

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.

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 14, 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) amounts 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*.

Schedule D Gain Subject to 28 Percent Tax Rate

See "Tax Generated."

Secondary IRA Payments

(line 23b, Form 1040)

See "Individual Retirement Arrangement Deductible Payments."

Self-Employed Health Insurance Deduction Δ

(line 26, Form 1040)

The provision that allowed self-employed persons, or owners of more than 2 percent of outstanding stock of an S corporation, to deduct, in the calculation of AGI, up to 25 percent of the amount paid for health insurance for themselves and their families expired on December 31, 1993. A bill was signed on April 11, 1995 restoring the provision retroactively to January 1, 1994. Taxpayers who had already filed their 1994 returns had to file an amended return if they wished to take advantage of the deduction. Amended returns, however, are not reflected in the statistics. (For more information on amended returns, see Section 2, Description of the Sample.)

Self-Employment Tax Δ

(line 47, Form 1040)

The ceiling on taxable self-employment income for 1994 was \$60,600 (\$57,600 for 1993). All net earnings greater than \$400 (\$108.28 for church employees) was subject to the Medicare tax portion (there was a \$135,000 limit in 1993). (See also "Total Tax Liability.")

Short-Term Capital Gain or Loss

(line 8, Schedule D)

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

Short-Term Gain or Loss from Other Forms

(line 4, Schedule D)

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

Short-Term Loss Carryover

(line 6, Schedule D)

See "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 Δ

(lines 20a, 20b, Form 1040)

Social security benefits included any monthly benefit under title II of the Social Security Act or the part of a "tier 1 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 up to 85% of the net social security benefits received. Social security benefits received were reported on Form 1040, line 20a and the taxable portion was reported on line 20b. Taxpayers who had no taxable benefits were not supposed 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, 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 employee 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 Δ

(included in line 34, Form 1040)

For 1994, the basic standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$750 or \$950. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

Single

Basic deduction of \$3,800;

Each taxpayer 65 or over or blind was allowed an additional \$950 deduction each for age and blindness.

Married filing jointly or surviving spouses

Basic deduction of \$6,350;

Each taxpayer 65 or over or blind was allowed an additional \$750 deduction each for age and blindness.

Married, filing separately

Basic deduction of \$3,175;

Each taxpayer 65 or over or blind was allowed an additional \$750 deduction each for age and blindness.

Head of Household

Basic deduction of \$5,600;

Each taxpayer 65 or over or blind was allowed an additional \$950 deduction each for age and blindness.

In the statistics, the basic standard deduction is tabulated for all taxpayers who claimed it, including those who were 65 or over and/or blind. The "additional standard deduction" total includes only the additional amount that was taken by those taxpayers who were 65 or over and/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 1994 that was paid or deducted before 1994, all or part of that amount had to be reported as income to the extent that an itemized deduction for state and local taxes had previously resulted in a tax benefit.

State and Local Income Taxes

(line 5, Schedule A)

Taxes paid could be used as an itemized deduction if a taxpayer had state and local income tax withheld from their salary during 1994; had paid state and local income taxes directly during 1994 for a prior year, or had made mandatory contributions to specific state disability funds. (See also "Taxes Paid Deduction.")

Statutory Adjustments

(lines 23-30, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 1994, 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 one-half of 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 are 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 included 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 Δ

(line 38, Form 1040)

This amount was the tax computed on modified taxable income. For 1994, there were five basic tax rates, 15, 28, 31, 36, and 39.6 percent. Long-term capital gains (in excess of short-term capital losses) were subject to a maximum tax rate of 28 percent. The 15-percent bracket applied to taxable income equal to or below \$22,750 for single filers; \$38,000 for joint filers or surviving spouses; \$19,000 for married persons filing separately; and \$30,500 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 \$55,100 for single filers; \$91,850 for joint filers or surviving spouses; \$45,925 for married persons filing separately; and \$78,700 for heads of household. The 31 percent tax rate applied to taxable income in excess of the 28 percent tax bracket ceiling and equal to or below \$115,000 for single filers; \$140,000 for joint filers or surviving spouses; \$70,000 for married persons filing separately; and \$127,500 for heads of households. The 36 percent tax rate applied to taxable income in excess of the 31 percent tax bracket ceiling and equal to or below \$250,000 for single filers, joint filers, or surviving spouses and heads of households and \$125,000 for married

persons filing separately. The 39.6 percent tax rate applied to taxable income in excess of the upper boundary for the 36 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 \$1,200, 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 (the remaining investment income was taxed at the child's rate) 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 is included on Form 1040, line 22. The remaining investment income in excess of the \$500 standard deduction was taxed at the child's rate (15 percent), added to the parents' tax on Form 1040, line 38, and is 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." (See also "Modified Taxable Income.")

Tax Payments Δ

(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 (including those from overpayment on 1993 return);
- (3) payment with request for extension of filing time;
- (4) excess social security, Medicare, 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

(line 65, Form 1040)

See "Predetermined Estimated Tax Penalty."

Tax Preparation Fees

(line 21, Schedule A)

Tax preparation fees were included on Schedule A as a miscellaneous deduction, the total of which was subject to a 2 percent of AGI limitation. The amounts reported in the statistics are prior to this limitation. (See also "Limited Miscellaneous Itemized Deductions.")

Tax Rates, Tax Rate Classes

See "Tax Generated."

Tax Withheld

(line 54, Form 1040)

See "Income Tax Withheld."

Tax-Exempt Interest

(line 8b, Form 1040)

Tax-exempt interest included 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 was an information reporting requirement and did not convert tax-exempt interest into taxable interest.

Taxable and Nontaxable Returns

The taxable and nontaxable classification of a return for this report is 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 tax, Railroad Retirement Tax Act (RRTA), social

security or Medicare taxes on tip income, uncollected employee social security tax on tips, tax from recomputing prior-year investment credit, penalty taxes on individual retirement accounts, Section 72 penalty taxes, advance earned income credit payments, or golden parachute payments. 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 is treated first as an amount 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 deposits, 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 associa-

tions, and credit unions. These amounts could, in some circumstances, include a child's income which was to be taxed at the parent's rate. 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)

(line 15b, Form 1040)

See "Individual Retirement Arrangement Taxable Distributions."

Taxable Pensions and Annuities (in AGI)

(line 16b, Form 1040)

See "Pensions and Annuities."

Taxable Social Security Benefits (received)

(line 20b, Form 1040)

See "Social Security Benefits."

Taxes Paid Deduction

(lines 5-9, 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 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 22, Form 1040)

Total income was the sum of the individual income items (lines 7 through 21) before adjustments.

Total Income Tax

(line 46 + line 48 - line 56, limited to zero, on Form 1040)

Total income tax was the sum of income tax after credits (including the subtraction of the earned income credit) 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 Δ

(included in 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 were 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 \$111,800 (\$55,900 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 \$111,800 (\$55,900). Therefore, total itemized deductions is the sum of the separate deductions cited above, less the itemized deduction limitation.

Total Miscellaneous Deductions

See "Miscellaneous Itemized Deductions."

Total Rent and Royalty Income or Loss

(line 26 plus line 39, Schedule E)

This income concept consisted 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 excluded that portion of rental losses which was not deductible in computing adjusted gross income due to the passive loss rules.

Total Statutory Adjustments

(line 30, Form 1040)

Total statutory adjustments was the sum of the individual adjustments to income (lines 23a-29).

Total Tax Credits

(lines 45, 56, Form 1040)

For this report, total tax credits consists 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 is tabulated as "earned income credit used to offset income tax

before credits." Any remaining EIC amount could be refunded or applied to other taxes, and is 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 or used to offset any other taxes.

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 and Medicare 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 does not include any advance earned income credit payments.

Type of Tax Computation

(line 38, Form 1040)

Tabulations in Table 3.1 include three 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");

- (2) Form 8615, used to compute the tax on investment income of children under 14; and
- (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 19, Form 1040)

All unemployment compensation received was taxable. It did not include any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund, which were included in salaries and wages.

Unreimbursed Employee Business Expenses

(line 20, Schedule A)

This item, added together with most other miscellaneous itemized deductions, was subject to a floor of 2 percent of AGI. Unreimbursed employee business expenses included travel, transportation, meal, and entertainment costs incurred while based at or away from home in the performance of job duties. Fifty percent of meal and entertainment expenses were deductible, and were 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. Travel expenses away from home which were paid or incurred were not deductible if the period of temporary employment was more than one year. The amounts reported in the statistics were prior to the 2 percent limitation. (See also "Limited Miscellaneous Itemized Deductions.")

Section 5

1994 Forms and Instructions

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1040 U.S. Individual Income Tax Return 1994

For the year, on 1-Dec 31, 1994, or other tax year beginning 1994, ending

OMB No. 1545-0047

Label

See instructions on page 12.

Use the IRS label. Otherwise please print or type.

Presidential Election Campaign

(See page 12.)

Do you want \$3 to go to this fund?
 If a joint return, does your spouse want \$3 to go to this fund?

Filing Status

(See page 12.)

Check only one box.

- 1 ☐ Single
- 2 ☐ Married filing joint return (even if only one had income)
- 3 ☐ Married filing separate return. Enter spouse's social security no. above and full name here.
- 4 ☐ Head of household (with qualifying person). (See page 13.) 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 \geq 19). (See page 13.)

Exemptions

(See page 13.)

If more than six dependents, see page 14.

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 33b on page 2.

b ☐ Spouse

c Dependents:

(1) Name (first, initial, and last name)	(2) Check if under age 1	(3) If age 1 or older, dependent's social security number	(4) Dependent's relationship to you	(5) No. of months lived in your home in 1994

d If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here ☐
 e Total number of exemptions claimed

No. of boxes checked on 6a and 6b
 No. of your children on 6c who:
 • lived with you
 • didn't live with you due to divorce or separation (see page 14)
 Dependents on 6c not entered above
 Add numbers entered on lines above \rightarrow

Income

Attach Copy B of your Forms W-2, W-2G, and 1099-R here.

If you did not get a W-2, see page 15.

Enclose, but do not attach, any payment with your return.

- 7 Wages, salaries, tips, etc. Attach Form(s) W-2
- 8a Taxable interest income (see page 15). Attach Schedule B if over \$400
- 8b Tax-exempt interest (see page 15). DON'T include on line 8a
- 9 Dividend income. Attach Schedule B if over \$400
- 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 16)
- 11 Alimony received
- 12 Business income or (loss). Attach Schedule C or C-EZ
- 13 Capital gain or (loss). If required, attach Schedule D (see page 16)
- 14 Other gains or (losses). Attach Form 4797
- 15a Total IRA distributions
- 15b Taxable amount (see page 17)
- 16a Total pensions and annuities
- 16b Taxable amount (see page 17)
- 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
- 18 Farm income or (loss). Attach Schedule F
- 19 Unemployment compensation (see page 18)
- 20a Social security benefits
- 20b Taxable amount (see page 18)
- 21 Other income. List type and amount—see page 18
- 22 Add the amounts in the far right column for lines 7 through 21. This is your total income \rightarrow

Adjustments to Income

Caution: See instructions \rightarrow

- 23a Your IRA deduction (see page 19)
- 23b Spouse's IRA deduction (see page 19)
- 24 Moving expenses. Attach Form 3903 or 3903-F
- 25 One-half of self-employment tax
- 26 Self-employed health insurance deduction (see page 21)
- 27 Keogh retirement plan and self-employed SEP deduction
- 28 Penalty on early withdrawal of savings
- 29 Alimony paid. Recipient's SSN \rightarrow
- 30 Add lines 23a through 29. These are your total adjustments \rightarrow

Adjusted Gross Income

- 31 Subtract line 30 from line 22. This is your adjusted gross income. If less than \$25,296 and a child lived with you (less than \$9,000 if a child didn't live with you), see "Earned Income Credit" on page 27 \rightarrow

Cat. No. 11320B

Form 1040 (1994)

Tax Computation

(See page 23.)

If you want the IRS to figure your tax, see page 24.

Credits

(See page 24.)

Other Taxes

(See page 25.)

Payments

Attach Forms W-2, W-2G, and 1099-R on the front.

Refund or Amount You Owe

Sign Here

Keep a copy of this return for your records.

Paid Preparer's Use Only

32	Amount from line 31 (adjusted gross income)	32	
33a	Check if: <input type="checkbox"/> You were 65 or older <input type="checkbox"/> Blind <input type="checkbox"/> Spouse was 65 or older <input type="checkbox"/> Blind. Add the number of boxes checked above and enter the total here. \rightarrow 33a		
b	If your parent (or someone else) can claim you as a dependent, check here \rightarrow 33b <input type="checkbox"/>		
c	If you are married filing separately and your spouse itemizes deductions or you are a dual-status alien, see page 23 and check here. \rightarrow 33c <input type="checkbox"/>		
34	Enter the larger of your: • Itemized deductions from Schedule A, line 29, OR • Standard deduction shown below for your filing status. But if you checked any box on line 33a or b, go to page 23 to find your standard deduction. If you checked box 33c, your standard deduction is zero. • Single—\$3,800 • Head of household—\$5,600 • Married filing jointly or Qualifying widow(er)—\$6,350 • Married filing separately—\$3,175	34	
35	Subtract line 34 from line 32	35	
36	If line 32 is \$83,850 or less, multiply \$2,450 by the total number of exemptions claimed on line 6e. If line 32 is over \$83,850, see the worksheet on page 24 for the amount to enter	36	
37	Taxable income. Subtract line 36 from line 35. If line 36 is more than line 35, enter -0-	37	
38	Tax. Check if from: a <input type="checkbox"/> Tax Table, b <input type="checkbox"/> Tax Rate Schedules, c <input type="checkbox"/> Capital Gain Tax Worksheet, or d <input type="checkbox"/> Form 8615 (see page 24). Amount from Form(s) 8814 \rightarrow	38	
39	Additional taxes. Check if from: a <input type="checkbox"/> Form 4970 b <input type="checkbox"/> Form 4972	39	
40	Add lines 38 and 39. \rightarrow	40	
41	Credit for child and dependent care expenses. Attach Form 2441	41	
42	Credit for the elderly or the disabled. Attach Schedule R	42	
43	Foreign tax credit. Attach Form 1116	43	
44	Other credits (see page 25). Check if from: a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8396 c <input type="checkbox"/> Form 8801 d <input type="checkbox"/> Form (specify)	44	
45	Add lines 41 through 44	45	
46	Subtract line 45 from line 40. If line 45 is more than line 40, enter -0- \rightarrow	46	
47	Self-employment tax. Attach Schedule SE	47	
48	Alternative minimum tax. Attach Form 6251	48	
49	Recapture taxes. Check if from: a <input type="checkbox"/> Form 4255 b <input type="checkbox"/> Form 8611 c <input type="checkbox"/> Form 8828	49	
50	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	50	
51	Tax on qualified retirement plans, including IRAs. If required, attach Form 5329	51	
52	Advance earned income credit payments from Form W-2	52	
53	Add lines 46 through 52. This is your total tax \rightarrow	53	
54	Federal income tax withheld. If any is from Form(s) 1099, check <input type="checkbox"/>	54	
55	1994 estimated tax payments and amount applied from 1993 return	55	
56	Earned income credit. If required, attach Schedule EIC (see page 27). Nontaxable earned income: amount \rightarrow	56	
57	Amount paid with Form 4868 (extension request)	57	
58	Excess social security and RRTA tax withheld (see page 32)	58	
59	Other payments. Check if from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136	59	
60	Add lines 54 through 59. These are your total payments \rightarrow	60	
61	If line 60 is more than line 53, subtract line 53 from line 60. This is the amount you OVERPAID. \rightarrow	61	
62	Amount of line 61 you want REFUNDED TO YOU. \rightarrow	62	
63	Amount of line 61 you want APPLIED TO YOUR 1995 ESTIMATED TAX \rightarrow 63		
64	If line 53 is more than line 60, subtract line 60 from line 53. This is the AMOUNT YOU OWE. For details on how to pay, including what to write on your payment, see page 32	64	
65	Estimated tax penalty (see page 33). Also include on line 54 \rightarrow 65		

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Preparer's signature	Date	Preparer's occupation
Spouse's signature. If a joint return, BOTH must sign	Date	Spouse's occupation
Preparer's signature	Date	Preparer's social security no.
Firm's name (or yours if self-employed) and address	E.I. No.	ZIP code

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:MP No. 1545-0025

Your social security number

Amount

 Printed on recycled paper $\mu_{\text{Me}} = 0.42 \pm 0.02$

Your social security number

1994 Schedule 2 (Form 1040A) page 1

Schedule 3 Credit for the Elderly or the Disabled
(Form 1040A)

991 **1994**

OMB No. 1545-0045

Name(s) shown on Form 1040A

Your social security number

You may be able to take this credit and reduce your tax if by the end of 1994:

- 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 40 of the Form 1040A instructions.**Part I**

Check the box for your filing status and age

If your filing status is:
Single,
Head of household, or
Qualifying widow(er)
with dependent child

And by the end of 1994:**Check only one box:**

- | | |
|--|----------------------------|
| 1 You were 65 or older | 1 <input type="checkbox"/> |
| 2 You were under 65 and you retired on permanent and total disability | 2 <input type="checkbox"/> |
| 3 Both spouses were 65 or older | 3 <input type="checkbox"/> |
| 4 Both spouses were under 65, but only one spouse retired on permanent and total disability | 4 <input type="checkbox"/> |
| 5 Both spouses were under 65, and both retired on permanent and total disability | 5 <input type="checkbox"/> |
| 6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability | 6 <input type="checkbox"/> |
| 7 One spouse was 65 or older, and the other spouse was under 65 and NOT retired on permanent and total disability | 7 <input type="checkbox"/> |
| 8 You were 65 or older and you lived apart from your spouse for all of 1994 | 8 <input type="checkbox"/> |
| 9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1994 | 9 <input type="checkbox"/> |

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 disabilityComplete this part **only** if you checked box 2, 4, 5, 6, or 9 above**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 1994, check this box ☐

- If you checked this box, you do not have to file another statement for 1994.
- If you **did not** check this box, have your physician complete the statement below.

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

B There is no reasonable probability that the disabled condition will ever improve

Physician's signature

Date

Physician's name

Physician's address

Read the instructions on page 1 of this schedule.

Name(s) shown on page 1

Your social security number

Part III
Dependent care benefitsComplete this part **only** if you received these benefits**11** Enter the total amount of **dependent care benefits** you received for 1994. This amount should be shown in box 10 of your W-2 form(s). DO NOT include amounts that were reported to you as wages in box 1 of Form(s) W-2.

11

12 Enter the amount forfeited, if any. See page 14.

12

13 Subtract line 12 from line 11.

13

14 Enter the total amount of **qualified expenses** incurred in 1994 for the care of the qualifying person(s).

14

15 Enter the **smaller** of line 13 or 14.

15

16 Enter **YOUR earned income**.

16

17 If married filing a joint return, enter **YOUR SPOUSE'S** earned income (if student or disabled, see the line 6 instructions); if married filing a separate return, see the instructions for the amount to enter; **all others**, enter the amount from line 16.

17

18 Enter the **smallest** of line 15, 16, or 17.

18

19 Excluded benefits. Enter here the **smaller** of the following:

- The amount from line 18, or
- \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 17).

19

20 Taxable benefits. Subtract line 19 from line 13. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, write "DCB."

20

To claim the child and dependent care credit, complete lines 21-25 below, and lines 4-10 on the front of this schedule.

21 Enter the amount of qualified expenses you incurred and paid in 1994. DO NOT include on this line any excluded benefits shown on line 19.

21

22 Enter \$2,400 (\$4,800 if two or more qualifying persons).

22

23 Enter the amount from line 19.

23

24 Subtract line 23 from line 22. If zero or less, **STOP**. You cannot take the credit. **Exception.** If you paid 1993 expenses in 1994, see the line 10 instructions.

24

25 Enter the **smaller** of line 21 or 24 here **and** on line 4 on the front of this schedule.

25

1994 Schedule 2 (Form 1040A) page 2

OMB No. 1545-0047

OMB No. 1545-0047

Your social security number

Part III
Figure your credit

10 If you checked (in Part I):	Enter:
Box 1, 2, 4, or 7	\$5,000
Box 3, 5, or 6	\$7,500
Box 8 or 9	\$3,750
	10

Did you check
box 2, 4, 5, 6,
or 9 in Part I?

Yes

You must complete line 11

No

Enter the amount from line 10
on line 12 and go to line 13.

- 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.
 - If you checked box 2, 4, or 9 in Part I, enter your taxable disability income.
 - If you checked box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total.

TIP: For more details on what to include on line 11, see the instructions. 11

12 If you completed line 11, enter the **smaller** of line 10 or line 11; **all others**, enter the amount from line 10. 12

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1994:

a Nontaxable part of social security benefits, and

Nontaxable part of railroad retirement benefits treated as social security. See instructions. 13a

b Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. See instructions. 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):	Enter:
Box 1 or 2	\$7,500
Box 3, 4, 5, 6, or 7	\$10,000
Box 8 or 9	\$5,000
	15

16 Subtract line 15 from line 14. If zero or less, 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 zero or less, **stop**; you **cannot** take the credit. Otherwise, go to line 21. 19

20 Decimal amount used to figure the credit. 20 × .15

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 physician's statement

Taxpayer.—If you retired after December 31, 1976, enter the date you retired in the space provided in Part II.

Physician.—A person is permanently and totally disabled if **both** of the following apply:

- He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and
- 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.

1994 Schedule 3 (Form 1040A) page 2

Form

1040EZ**Income Tax Return for Single and Joint Filers With No Dependents****1994**

OMB No. 1545-0047

OMB No. 1545-0047

Use the IRS label
See page 12.
Otherwise, please print

Print your name first, last, and last.
Print your address, street, apartment, and first, last, and last.

Your social security number

Print your address, street, apartment, and first, last, and last. See page 12. Print no.

Spouse's social security number

Print your address, street, apartment, and first, last, and last. See page 12. Print no.

See instructions on back and in Form 1040EZ booklet.

Presidential Election Campaign
See page 12.

Note: Checking "Yes" will not change your tax or reduce your refund.

Do you want \$3 to go to this fund? ▶

If a joint return, does your spouse want \$3 to go to this fund? ▶

Income

Attach Copy B of Form(s) W-2 here.
Enclose, but do not attach, any payment with your return.

1 Total wages, salaries, and tips. This should be shown in box 1 of your W-2 form(s). Attach your W-2 form(s). 1

2 Taxable interest income of \$400 or less. If the total is over \$400, you cannot use Form 1040EZ. 2

3 Add lines 1 and 2. This is your **adjusted gross income**. If less than \$9,000, see page 15 to find out if you can claim the earned income credit on line 7. 3

Note: You must check Yes or No.

4 Can your parents or someone else claim you on their return?
Yes. Do worksheet on back; enter amount from line 6 here. **No.** If single, enter 6,250.00. If married, enter 11,250.00. For an explanation of these amounts, see back of form. 4

5 Subtract line 4 from line 3. If line 4 is larger than line 3, enter 0. This is your **taxable income**. ▶ 5

Payments and tax

6 Enter your Federal income tax withheld from box 2 of your W-2 form(s). 6

7 **Earned income credit** (see page 15). Enter type and amount of nontaxable earned income below. 7

8 Add lines 6 and 7 (don't include nontaxable earned income). These are your **total payments**. 8

9 **Tax.** Use the amount on line 5 to find your tax in the tax table on pages 28-32 of the booklet. Then, enter the tax from the table on this line. 9

Refund or amount you owe

10 If line 8 is larger than line 9, subtract line 9 from line 8. This is your **refund**. 10

11 If line 9 is larger than line 8, subtract line 8 from line 9. This is the **amount you owe**. See page 20 for details on how to pay and what to write on your payment. 11

Sign your return

Keep a copy of this form for your records.

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 accurately lists all amounts and sources of income I received during the tax year.

Your signature

Spouse's signature if joint return

Date

Your occupation

Date

Spouse's occupation

For Privacy Act and Paperwork Reduction Act Notice, see page 4.

Cat. No. 11329W

Form 1040EZ (1994)

SCHEDULES A&B
 (Form 1040)

Schedule A—Itemized Deductions

(Schedule B is on back)

1994

 All amounts
 per page No. 07

Attach to Form 1040. See instructions for Schedules A and B (Form 1040).

Name shown on Form 1040

Your social security number

**Medical
and
Dental
Expenses**

Caution: Do not include expenses reimbursed or paid by others.

- 1 Medical and dental expenses (See page A-1) 1
- 2 Enter amount from Form 1040, line 32, 2 3
- 3 Multiply line 2 above by 7.5% (.075) 4
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- 5

**Taxes You
Paid**
 (See
page A-1)

- 5 State and local income taxes 5
- 6 Real estate taxes (see page A-2) 6
- 7 Personal property taxes 7
- 8 Other taxes. List type and amount 8
- 9 Add lines 5 through 8 9

**Interest
You Paid**
 (See
page A-2)

- 10 Home mortgage interest and points reported to you on Form 1098 10
- 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address 11

 Note:
Personal
interest is
not
deductible.

- 12 Points not reported to you on Form 1098. See page A-3 for special rules. 12
- 13 Investment interest. If required, attach Form 4952. (See page A-3.) 13
- 14 Add lines 10 through 13 14

**Gifts to
Charity**

 If you made a
gift and got a
benefit for it,
see page A-3.

- 15 Gifts by cash or check. If any gift of \$250 or more, see page A-3. 15
- 16 Other than by cash or check. If any gift of \$250 or more, see page A-3. If over \$500, you MUST attach Form 8283 16
- 17 Carryover from prior year 17
- 18 Add lines 15 through 17 18

**Casualty and
Theft Losses**

- 19 Casualty or theft loss(es). Attach Form 4684. (See page A-4.) 19

**Job Expenses
and Most
Other
Miscellaneous
Deductions**

 (See
page A-5 for
expenses to
deduct here.)

- 20 Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you MUST attach Form 2106 or 2106-EZ. (See page A-5.) 20
- 21 Tax preparation fees 21
- 22 Other expenses—investment, safe deposit box, etc. List type and amount 22
- 23 Add lines 20 through 22 23
- 24 Enter amount from Form 1040, line 32, 24 25
- 25 Multiply line 24 above by 2% (.02) 25
- 26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0- 26

**Other
Miscellaneous
Deductions**

- 27 Moving expenses incurred before 1994. Attach Form 3903 or 3903-F. (See page A-5.) 27
- 28 Other—From list on page A-5. List type and amount 28

**Total
Itemized
Deductions**

- 29 Is Form 1040, line 32, over \$111,800 (over \$55,900 if married filing separately)?
 NO. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter on Form 1040, line 34, the larger of this amount or your standard deduction.
 YES. Your deduction may be limited. See page A-5 for the amount to enter. 29

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11330X

Schedule A (Form 1040) 1994

Schedule B—Interest and Dividend Income

 All amounts
 per page No. 08

**Part I
Interest
Income**

Note: If you had over \$400 in taxable interest income, you must also complete Part III.

 (See
pages 15
and B-1.)

 Note: If you
received a Form
1099-INT, Form
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.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also show that buyer's social security number and address 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

**Part II
Dividend
Income**

 (See
pages 16
and B-1.)

 Note: If you
received a Form
1099-DIV or
substitute
statement from
a brokerage
firm, list the
firm's name as
the payer and
enter the total
dividends
shown on that
form.

- 5 List name of payer. Include gross dividends and/or other distributions on stock here. Any capital gain distributions and nontaxable distributions will be deducted on lines 7 and 8 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 inst. 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
- If you do not need Schedule D to report any other gains or losses, enter your capital gain distributions on Form 1040, line 13. Write "CGD" on the dotted line next to line 13.

**Part III
Foreign
Accounts
and
Trusts**

 (See
page B-2.)

- If you had over \$400 of interest or dividends OR had a foreign account or were a grantor of, or a transferor to, a foreign trust, you must complete this part.
- 11a At any time during 1994, 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 Yes No
- b If "Yes," enter the name of the foreign country 11b
- 12 Were you the grantor of, or transferor to, a foreign trust that existed during 1994, whether or not you have any beneficial interest in it? If "Yes," you may have to file Form 3520, 3520-A, or 926. Yes No

For Paperwork Reduction Act Notice, see Form 1040 instructions.

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Schedule B (Form 1040) 1994

SCHEDULE C
(Form 1040)
Profit or Loss From Business

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065.

▶ Attach to Form 1040 or Form 1041. ▶ See Instructions for Schedule C (Form 1040).

1994

 Attachment
 Sequence No. **09**

 Department of the Treasury
 Internal Revenue Service (959)

Name of proprietor

Social security number (SSN)

A Principal business or profession, including product or service (see page C-1)

B Enter principal business code
 (see page C-6) ▶

C Business name, if no separate business name, leave blank.

D Employer ID number (EIN), if any

E Business address (including suite or room no.) ▶
 City, town or post office, state, and ZIP code

F Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶

G Method(s) used to value closing inventory: (1) ☐ Cost (2) ☐ Lower of cost or market (3) ☐ Other (attach explanation) (4) ☐ Does not apply (if checked, skip line H)

Yes No

H Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation

I Did you "materially participate" in the operation of this business during 1994? If "No," see page C-2 for limit on losses.

J If you started or acquired this business during 1994, check here

Part I Income
1 Gross receipts or sales. **Caution:** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-2 and check here

2 Returns and allowances

3 Subtract line 2 from line 1

4 Cost of goods sold (from line 40 on page 2)

5 Gross profit. Subtract line 4 from line 3

6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-2)

7 Gross income. Add lines 5 and 6

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising

9 Bad debts from sales or services (see page C-3)

10 Car and truck expenses (see page C-3)

11 Commissions and fees

12 Depletion

13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-3)

14 Employee benefit programs (other than on line 19)

15 Insurance (other than health)

16 Interest:

a Mortgage (paid to banks, etc.)

b Other

17 Legal and professional services

18 Office expense

19 Pension and profit-sharing plans

20 Rent or lease (see page C-4):

a Vehicles, machinery, and equipment

b Other business property

21 Repairs and maintenance

22 Supplies (not included in Part III)

23 Taxes and licenses

24 Travel, meals, and entertainment:

a Travel

b Meals and entertainment

c Enter 50% of line 24b subject to limitations (see page C-4)

d Subtract line 24c from line 24b

25 Utilities

26 Wages (less employment credits)

27 Other expenses (from line 46 on page 2)

28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns.

29 Tentative profit (loss). Subtract line 28 from line 7

30 Expenses for business use of your home. Attach Form 8829

31 Net profit or (loss). Subtract line 30 from line 29.

• If a profit, enter on Form 1040, line 12, and ALSO on Schedule SE, line 2 (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3.

• If a loss, you MUST go on to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see page C-5).

• If you checked 32a, enter the loss on Form 1040, line 12, and ALSO on Schedule SE, line 2 (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3.

• If you checked 32b, you MUST attach Form 6198.

32a ☐ All investment is at risk.

32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat No 11334P

Schedule C (Form 1040) 1994

Part III Cost of Goods Sold (see page C-5)

33 Inventory at beginning of year. If different from last year's closing inventory, attach explanation

34 Purchases less cost of items withdrawn for personal use

35 Cost of labor. Do not include salary paid to yourself

36 Materials and supplies

37 Other costs

38 Add lines 33 through 37

39 Inventory at end of year

40 Cost of goods sold. Subtract line 39 from line 38. Enter the result here and on page 1, line 4

Part IV Information on Your Vehicle. Complete this part **ONLY** if you are claiming car or truck expenses on line 10 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-3 to find out if you must file.

41 When did you place your vehicle in service for business purposes? (month, day, year) ▶

42 Of the total number of miles you drove your vehicle during 1994, enter the number of miles you used your vehicle for:

a Business **b** Commuting **c** Other

43 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

44 Was your vehicle available for use during off-duty hours? ☐ Yes ☐ No

45a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

46 Total other expenses. Enter here and on page 1, line 27

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**SCHEDULE C-EZ
(Form 1040)****Net Profit From Business**
(Sole Proprietorship)**1994**

► Partnerships, joint ventures, etc., must file Form 1065.
► Attach to Form 1040 or Form 1041. ► See instructions on back.

Attachment
Sequence No. **09A**

Name of proprietor

Social security number (SSN)

Part I General Information

**You May Use
This Schedule
Only If You:**

- Had gross receipts from your business of \$25,000 or less.
- Had business expenses of \$2,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as a sole proprietor.

And You:

- Had no employees during the year.
- Are not required to file Form 4562, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-3 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service**B** Enter principal business code
(see page C-6) ►**C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN), if any**E** Business address (including suite or room no.). Address not required if same as on Form 1040, page 1.

City, town or post office, state, and ZIP code

Part II Figure Your Net Profit

- 1** Gross receipts. If more than \$25,000, you must use Schedule C.
Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see **Statutory Employees** in the instructions for Schedule C, line 1, on page C-2 and check here. ☐
- 2** Total expenses. If more than \$2,000, you must use Schedule C. See instructions.
- 3** Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on Form 1040, line 12, and ALSO on Schedule SE, line 2. (Statutory employees do not report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.)

Part III Information on Your Vehicle. Complete this part **ONLY** if you are claiming car or truck expenses on line 2.

- 4** When did you place your vehicle in service for business purposes? (month, day, year) ► / /
- 5** Of the total number of miles you drove your vehicle during 1994, enter the number of miles you used your vehicle for:
a Business b Commuting c Other
- 6** Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No
- 7** Was your vehicle available for use during off-duty hours? ☐ Yes ☐ No
- 8a** Do you have evidence to support your deduction? ☐ Yes ☐ No
- b** If "Yes," is the evidence written? ☐ Yes ☐ No

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 14374D

Schedule C-EZ (Form 1040) 1994

**SCHEDULE D
(Form 1040)****Capital Gains and Losses****1994**

► Attach to Form 1040. ► See Instructions for Schedule D (Form 1040).
► Use lines 20 and 22 for more space to list transactions for lines 1 and 9.

Attachment
Sequence No. **12**

Name(s) shown on Form 1040

Your social security number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-3)	(e) Cost or other basis (see page D-3)	(f) LOSS If (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
1						
2	Enter your short-term totals, if any, from line 21.		2			
3	Total short-term sales price amounts. Add column (d) of lines 1 and 2.		3			
4	Short-term gain from Forms 2119 and 6252, and short-term gain or (loss) from Forms 4684, 6781, and 8824.			4		
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.			5		
6	Short-term capital loss carryover. Enter the amount, if any, from line 9 of your 1993 Capital Loss Carryover Worksheet.			6		
7	Add lines 1, 2, and 4 through 6, in columns (f) and (g).			7		
8	Net short-term capital gain or (loss). Combine columns (f) and (g) of line 7.				8	

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

9						
10	Enter your long-term totals, if any, from line 23.		10			
11	Total long-term sales price amounts. Add column (d) of lines 9 and 10.		11			
12	Gain from Form 4797; long-term gain from Forms 2119, 2439, and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824.			12		
13	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.			13		
14	Capital gain distributions.			14		
15	Long-term capital loss carryover. Enter the amount, if any, from line 14 of your 1993 Capital Loss Carryover Worksheet.			15		
16	Add lines 9, 10, and 12 through 15, in columns (f) and (g).			16		
17	Net long-term capital gain or (loss). Combine columns (f) and (g) of line 16.				17	

Part III Summary of Parts I and II

- 18** Combine lines 8 and 17. If a loss, go to line 19. If a gain, enter the gain on Form 1040, line 13.
Note: If both lines 17 and 18 are gains, see the **Capital Gain Tax Worksheet** on page 25.
- 19** If line 18 is a (loss), enter here and as a (loss) on Form 1040, line 13, the **smaller** of these losses:
a The (loss) on line 18; or
b (\$3,000) or, if married filing separately, (\$1,500).
- Note:** See the **Capital Loss Carryover Worksheet** on page D-3 if the loss on line 18 exceeds the loss on line 19 or if Form 1040, line 35, is a loss.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 111328H

Schedule D (Form 1040) 1994

(a) Description of property (example: 100 in XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-3)	(e) Cost or other basis (see page D-3)	(f) LOSS 1. e is more than d; subtract (d) from (e)	(g) GAIN 2. d is more than (e); subtract (e) from (d)
---	-----------------------------------	-------------------------------	--------------------------------	--	---	---

21 Short-term totals. Add columns (d), (f), and (g) of line 20. Enter here and on line 2	21																
--	----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

[illegible]

23 Long-term totals. Add columns (d), (f), and (g) of line 22. Enter here and on line 10.	23																
--	-----------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

▶ Attach to Form 1040 or Form 1041. ▶ See instructions for Schedule E (Form 1040)

		Properties			Totals
		A	B	C	(Add columns A, B, and C)
Income:					
3	Rents received	3			3
4	Royalties received	4			4
Expenses:					
5	Advertising	5			
6	Auto and travel (See page E-2)	6			
7	Cleaning and maintenance	7			
8	Commissions	8			
9	Insurance	9			
10	Legal and other professional fees	10			
11	Management fees	11			
12	Mortgage interest paid to banks, etc. (see page E-2)	12			12
13	Other interest	13			
14	Repairs	14			
15	Supplies	15			
16	Taxes	16			
17	Utilities	17			
18	Other (list) ▶				
		18			
19	Add lines 5 through 18	19			19
20	Depreciation expense or depletion (see page E-2)	20			20
21	Total expenses. Add lines 19 and 20	21			
22	Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-2 to find out if you must file Form 6198 .	22			
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 . Real estate professionals must complete line 42 on page 2.	23			
24	Income. Add positive amounts shown on line 22. Do not include any losses.	24			
25	Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter the total losses here.	25			
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 17. Otherwise, include this amount in the total on line 40 on page 2.	26			

Schedule E (Form 1040) 1994

Schedule E (Form 1040) 1994

13

2

Summary: Show your net income or loss and your social security number on line 41 below. Real estate professionals must complete line 42 below.

Your social security number

Note: If you report amounts from farming or fishing on Schedule E, you must enter your gross income from those activities on line 41 below. Real estate professionals must complete line 42 below.

Part II Income or Loss From Partnerships and S Corporations **Note:** If you report a loss from an at risk activity, you **MUST** check either column (e) or (f) of line 27 to describe your investment in the activity. See page E-4. If you check column (f), you must attach Form 6198.

27	(a) Name	(b) Enter P for partnership, S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	Investment At Risk? (e) All is at risk. (f) Some is at risk. (g) Not at risk.
A					
B					
C					
D					
E					

Passive Income and Loss		Nonpassive Income and Loss	
(a) Passive loss allowed (attach Form 8582 if required)	(b) Passive income from Schedule K-1	(c) Nonpassive loss from Schedule K-1	(d) Section 179 expense deduction from Form 4582
A			
B			
C			
D			
E			
28a Totals			
b Totals			
29 Add columns (h) and (k) of line 28a			29
30 Add columns (g), (i), and (j) of line 28b			30
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			31

Part III Income or Loss From Estates and Trusts

32	(a) Name	(b) Employer identification number
A		
B		
Passive Income and Loss		Nonpassive Income and Loss
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1
A		
B		
33a Total		
b Totals		
34 Add columns (d) and (f) of line 33a		34
35 Add columns (c) and (e) of line 33b		35
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		36

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 Schedule Q, line 2c (see page E-4)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 1b
A					
B					
38 Combine columns (d) and (e) only. Enter the result here and include in the total on line 40 below					38

Part V Summary

39 Net farm rental income or (loss) from Form 4835. Also, complete line 41 below		39
40 TOTAL income or (loss). Combine lines 26, 31, 36, 38, and 39. Enter the result here and on Form 1040, line 17		40
41 Reconciliation of Farming and Fishing Income. Enter your gross farming and fishing income reported on 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 (see page E-4)		41
42 Reconciliation for Real Estate Professionals. If you were a real estate professional (see page E-3), enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules		42

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**SCHEDULE EIC
(Form 1040A or 1040)**

13
24
Number shown on return

**Earned Income Credit
(Qualifying Child Information)**

▶ Attach to Form 1040A or 1040.
▶ See instructions on back.

1994

43
Your social security number

Before You Begin . . .

- Answer the questions on page 44 (1040A) or page 27 (1040) to see if you can take this credit.
- If you can take the credit, fill in the worksheet on page 45 (1040A) or page 28 (1040) to figure your credit. But if you want the IRS to figure it for you, see page 40 (1040A) or page 24 (1040).

Then, complete and attach Schedule EIC only if you have a qualifying child (see boxes on back).

Information About Your Qualifying Child or Children

If you have more than two qualifying children, you only have to list two to get the maximum credit.

Caution: If you don't fill in all the lines that apply, it will take us longer to process your return and issue your refund.

- 1 Child's name (first, initial, and last name)
- 2 Child's year of birth
- 3 If child was born before 1976 AND—
 - a was a student under age 24 at the end of 1994, check the "Yes" box. OR
 - b was permanently and totally disabled (see back), check the "Yes" box
- 4 If child was born before 1994, enter the child's social security number
- 5 Child's relationship to you (for example, son, grandchild, etc.)
- 6 Number of months child lived with you in the U.S. in 1994

(a) Child 1

(b) Child 2

19

19

Yes

Yes

Yes

Yes

months

months

TIP Do you want the earned income credit added to your take-home pay in 1995? To see if you qualify, get Form W-5 from your employer or by calling the IRS at 1-800-TAX-FORM (1-800-829-3676).

For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions. Ca No. 13339M Schedule EIC (Form 1040A or 1040) 1994

SCHEDULE F
(Form 1040)**Profit or Loss From Farming**

▶ Attach to Form 1040, Form 1041, or Form 1065.

▶ See Instructions for Schedule F (Form 1040).

1994Attachment
Sequence **14**

Name of proprietor

Social security number (SSN)

A Principal product. Describe in one or two words your principal crop or activity for the current tax year.**B** Enter principal agricultural activity code from page 21 ▶**C** Accounting method:(1) ☐ Cash(2) ☐ Accrual**D** Employer ID number (EIN), if any**E** Did you "materially participate" in the operation of this business during 1994? If "No," see page F-2 for limit on passive losses. ☐ Yes ☐ No**Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method taxpayers complete Parts II and III, and line 11 of Part I). Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.**

1 Sales of livestock and other items you bought for resale	1		
2 Cost or other basis of livestock and other items reported on line 1	2		
3 Subtract line 2 from line 1	3		
4 Sales of livestock, produce, grains, and other products you raised	4		
5a Total cooperative distributions (Form(s) 1099-PATR)	5a		5b Taxable amount
6a Agricultural program payments (see page F-2)	6a		6b Taxable amount
7 Commodity Credit Corporation (CCC) loans (see page F-2):			
a CCC loans reported under election	7a		7c Taxable amount
b CCC loans forfeited or repaid with certificates	7b		7c Taxable amount
8 Crop insurance proceeds and certain disaster payments (see page F-2):			
a Amount received in 1994	8a		8b Taxable amount
c If election to defer to 1995 is attached, check here <input type="checkbox"/>			8d Amount deferred from 1993
9 Custom hire (machine work) income	9		
10 Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)	10		
11 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.	11		

Part II 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 4562)	12			25 Pension and profit-sharing plans	25		
13 Chemicals	13			26 Rent or lease (see page F-4):			
14 Conservation expenses. Attach Form 8645.	14			a Vehicles, machinery, and equipment	26a		
15 Custom hire (machine work).	15			b Other (land, animals, etc.)	26b		
16 Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16			27 Repairs and maintenance	27		
17 Employee benefit programs other than on line 25.	17			28 Seeds and plants purchased	28		
18 Feed purchased	18			29 Storage and warehousing	29		
19 Fertilizers and lime	19			30 Supplies purchased	30		
20 Freight and trucking	20			31 Taxes	31		
21 Gasoline, fuel, and oil	21			32 Utilities	32		
22 Insurance (other than health)	22			33 Veterinary, breeding, and medicine	33		
23 Interest:				34 Other expenses (specify):			
a Mortgage (paid to banks, etc.)	23a			a	34a		
b Other	23b			b	34b		
24 Depreciated (less employment credits)	24			c	34c		
				d	34d		
				e	34e		
				f	34f		

35 Total expenses. Add lines 12 through 34f	35		
36 Net farm profit or (loss). Subtract line 35 from line 11. If a profit, enter on Form 1040, line 18, and ALSO on Schedule SE, line 1. If a loss, you MUST go on to line 37 (estates, trusts, and partnerships, see page F-5).	36		
37 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 18, and ALSO on Schedule SE, line 1. If you checked 37b, you MUST attach Form 6198.	37a	<input type="checkbox"/> All investment is at risk	
	37b	<input type="checkbox"/> Some investment is not at risk	

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat No 11146H

Schedule F (Form 1040) 1994

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.

38 Sales of livestock, produce, grains, and other products during the year.	38		
39a Total cooperative distributions (Form(s) 1099-PATR)	39a		39b Taxable amount
40a Agricultural program payments	40a		40b Taxable amount
41 Commodity Credit Corporation (CCC) loans:			
a CCC loans reported under election	41a		41c Taxable amount
b CCC loans forfeited or repaid with certificates	41b		41c 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 38 through 44	45		
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	50		
51 Gross income. Subtract line 50 from line 45. Enter the result here and on page 1, line 11	51		

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, Irish 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 floriculture and nursery products**

185 **Food crops grown under cover**, including hydroponic crops211 **Beefcattle feedlots**212 **Beefcattle**, except feedlots215 **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 category270 **Animal specialty**, including bees, fur-bearing animals, horses, snakes, etc.280 **Animal aquaculture**, including fish, shellfish, mollusks, frogs, etc., produced within confined space290 **Forest products**, including forest nurseries and seed gathering, extraction of pine gum, and gathering of forest products300 **Agricultural production**, not specified

Schedule R
(Form 1040)

Credit for the Elderly or the Disabled

1994

16

▶ Attach to Form 1040. ▶ See separate instructions for Schedule R.

Name shown on Form 1040

Your social security number

You may be able to take this credit and reduce your tax if by the end of 1994:

- 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 24 of the Form 1040 instructions.**Part I** Check the Box for Your Filing Status and Age

If your filing status is: And by the end of 1994: Check only one box:

Single, Head of household, or Qualifying widower) with dependent child	1	You were 65 or older	1	<input type="checkbox"/>
	2	You were under 65 and you retired on permanent and total disability	2	<input type="checkbox"/>
	3	Both spouses were 65 or older	3	<input type="checkbox"/>
	4	Both spouses were under 65, but only one spouse retired on permanent and total disability	4	<input type="checkbox"/>
Married filing a joint return	5	Both spouses were under 65, and both retired on permanent and total disability	5	<input type="checkbox"/>
	6	One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6	<input type="checkbox"/>
	7	One spouse was 65 or older, and the other spouse was under 65 and NOT retired on permanent and total disability	7	<input type="checkbox"/>
Married filing a separate return	8	You were 65 or older and you lived apart from your spouse for all of 1994	8	<input type="checkbox"/>
	9	You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1994	9	<input type="checkbox"/>

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 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 1994, check this box ☐
- If you checked this box, you do not have to file another statement for 1994.
- If you **did not** check this box, have your physician complete the statement below.

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

B There is no reasonable probability that the disabled condition will ever improve

Physician's signature

Date

Physician's name

Physician's address

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat No 11359K

Schedule R (Form 1040) 1994

Part III Figure Your Credit**10 If you checked (in Part I):**

Enter:

Box 1, 2, 4, or 7 \$5,000
 Box 3, 5, or 6 \$7,500
 Box 8 or 9 \$3,750

Did you check
 box 2, 4, 5, 6,
 or 9 in Part I?

Yes

No

You **must** complete line 11

Enter the amount from line 10 on line 12 and go to line 13

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.
- Box 2, 4, or 9 in Part I, enter your taxable disability income.
- Box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total.

TIP: For more details on what to include on line 11, see the instructions.**12 If you completed line 11, enter the **smaller** of line 10 or line 11; **all others**, enter the amount from line 10****13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1994:**

a Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security. See instructions.

b Nontaxable veterans' pensions, and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. See instructions.

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 II):**

Enter:

Box 1 or 2 \$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 zero or less, enter -0-**17 Divide line 16 above by 2****18 Add lines 13c and 17****19 Subtract line 18 from line 12. If zero or less, **stop**; 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****Taxpayer**

If you retired after December 31, 1976, enter the date you retired in the space provided in Part II.

PhysicianA 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

SCHEDULE SE
(Form 1040)
Self-Employment Tax

▶ See Instructions for Schedule SE (Form 1040).

▶ Attach to Form 1040.

1994

 Attachment
 Sequence No. 17

Name of person with self-employment income (as shown on Form 1040)

 Social security number of person
 with self-employment income ▶

Who Must File Schedule SE

You must file Schedule SE if:

- You had net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more. **OR**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order is **not** church employee income. See page SE-1.

Note: Even if you have a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE. See page SE-2.

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?

Did you receive wages or tips in 1994?	
No	Yes
Are you a minister, member of a religious order, or Christian Science practitioner who received IRS approval not to be taxed on earnings from these sources, but you owe self-employment tax on other earnings?	Was the total of your wages and tips subject to social security or railroad retirement tax plus your net earnings from self-employment more than \$60,600?
No	Yes
Are you using one of the optional methods to figure your net earnings (see page SE-2)?	No
No	Did you receive tips subject to social security or Medicare tax that you did not report to your employer?
No	Yes
Did you receive church employee income reported on Form W-2 of \$108.28 or more?	
No	
YOU MAY USE SHORT SCHEDULE SE BELOW	YOU MUST USE LONG SCHEDULE SE ON THE BACK

Section A—Short Schedule SE. Caution: Read above to see if you can use Short Schedule SE.

- 1 Net farm profit or (loss) from Schedule F, line 36, 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). Ministers and members of religious orders see page SE-1 for amounts to report on this line. 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:
 - \$40,600 or less, multiply line 4 by 15.3% (.153). Enter the result here and on **Form 1040, line 47.**
 - More than \$60,600, multiply line 4 by 2.9% (.029). Then, add \$7,514.40 to the result. Enter the total here and on **Form 1040, line 47.**
- 6 **Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (.5). Enter the result here and on **Form 1040, line 25.**

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11358Z

Schedule SE (Form 1040) 1994

Attachment Sequence No. 17

Name of person with self-employment income (as shown on Form 1040)

 Social security number of person
 with self-employment income ▶

Section B—Long Schedule SE
Part I Self-Employment Tax
Note: If your only income subject to self-employment tax is church employee income, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is **not** church employee income. See page SE-1.

- A** 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.

- 1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. **Note:** Skip this line if you use the farm optional method. See 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). Ministers and members of religious orders see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. **Note:** Skip this line if you use the nonfarm optional method. See 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 15 and 17 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-.
- 6 **Net earnings from self-employment.** Add lines 4c and 5b.
- 7 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 1994.
- 8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation.
- 8b Unreported tips subject to social security tax (from Form 4137, line 9).
- 8c 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 11.
- 10 Enter the **smaller** of line 6 or line 9 by 12.4% (.124).
- 11 Multiply line 6 by 2.9% (.029).

- 12 Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 47.**

- 13 Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (.5). Enter the result here and on **Form 1040, line 25.**

Part II Optional Methods To Figure Net Earnings (See page SE-2.)
Farm Optional Method. You may use this method **only** if:

- Your gross farm income¹ was not more than \$2,400, **or**
 - Your gross farm income¹ was more than \$2,400 and your net farm profits² were less than \$1,733.
- 14** Maximum income for optional methods
- 15** Enter the **smaller** of: two-thirds (2/3) of gross farm income¹ (not less than zero) **or** \$1,600. Also, include this amount on line 4b above.

Nonfarm Optional Method. You may use this method **only** if:

- Your net nonfarm profits³ were less than \$1,733 and also less than 72.189% of your gross nonfarm income⁴, **and**
 - You had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.
- Caution:** You may use this method no more than five times.

- 16** Subtract line 15 from line 14.
- 17** Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income⁴ (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above.

¹From Schedule F, line 11, and Schedule K-1 (Form 1065), line 15b.

²From Schedule F, line 36, and Schedule K-1 (Form 1065), line 15a.

³From Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a.

⁴From Schedule C, line 7; Schedule C-EZ, line 1; and Schedule K-1 (Form 1065), line 15c.

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2106

Employee Business Expenses

► See separate instructions.

► Attach to Form 1040.

OMB No. 1545-0047

1994

Attachment
Sequence No. 54

First name

Social security number

Occupation in which expenses were incurred

Part I 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	1	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel	2	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	
5 Meals and entertainment expenses (see instructions)	5	
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	

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 1 of Form W-2. Include any amount reported under code "L" in box 13 of your Form W-2 (see instructions)	7			
---	---	--	--	--

STEP 3 Figure Expenses To Deduct on Schedule A (Form 1040)

8 Subtract line 7 from line 6	8			
Note: If both columns of line 8 are zero, stop here. If Column A is less than zero, report the amount as income on Form 1040, line 7.				
9 In Column A, enter the amount from line 8 (if zero or less, enter -0-). In Column B, multiply the amount on line 8 by 50% (.50)	9			
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 20. (Qualified performing artists and individuals with disabilities, see the instructions for special rules on where to enter the total.)	10			

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11700N

Form 2106 (1994)

Part II Vehicle Expenses (See instructions to find out which sections to complete.)**Section A—General Information**

	(a) Vehicle 1	(b) Vehicle 2
11 Enter the date vehicle was placed in service	11	
12 Total miles vehicle was driven during 1994	12	miles
13 Business miles included on line 12	13	miles
14 Percent of business use. Divide line 13 by line 12	14	%
15 Average daily round trip commuting distance	15	miles
16 Commuting miles included on line 12	16	miles
17 Other personal miles. Add lines 13 and 16 and subtract the total from line 12	17	miles
18 Do you (or your spouse) have another vehicle available for personal purposes?		<input type="checkbox"/> Yes <input type="checkbox"/> No

19 If your employer provided you with a vehicle, is personal use during off duty hours permitted? ☐ Yes ☐ No ☐ Not applicable20 Do you have evidence to support your deduction? ☐ Yes ☐ No21 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 13 by 29¢ (.29). 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	
b Inclusion amount (see instructions)	24b	
c 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 14	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 14 (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 14	37	
38 Enter the smaller of line 35 or line 37. Also, enter this amount on line 28 above	38	

2441**Child and Dependent Care Expenses**

▶ Attach to Form 1040.

▶ See separate instructions.

OMB No. 1545-0046

1994Attachment
Sequence No. **21**Department of the Treasury
Internal Revenue Service (994)
Numbers shown on Form 1040

Your social security number

You need to understand the following terms to complete this form:
Qualifying Person(s), Dependent Care Benefits, Qualified Expenses, and Earned Income. See **Important Terms** on page 1 of the Form 2441 instructions.

Part I Persons or Organizations Who Provided the Care—You must complete this part.
 (If you need more space, use the bottom of page 2.)

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 instructions)

2 Add the amounts in column (d) of line 1.

23 Enter the number of **qualifying persons** cared for in 1994.**3**
 Did you receive
 dependent care benefits?

NO

Complete only Part II below.

YES

Complete Part III on the back now.

Part II Credit for Child and Dependent Care Expenses

 4 Enter the amount of **qualified expenses** you incurred and paid in 1994. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 25.
45 Enter YOUR **earned income**.**5**
 6 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the instructions); **all others**, enter the amount from line 5.
67 Enter the **smallest** of line 4, 5, or 6.**7**

8 Enter the amount from Form 1040, line 32.

8

9 Enter on line 9 the decimal amount shown below that applies to the amount on line 8.

If line 8 is—
Over
 \$0—10,000
 10,000—12,000
 12,000—14,000
 14,000—16,000
 16,000—18,000
 18,000—20,000

 But not
 over
 30
 29
 28
 27
 26
 25
If line 8 is—
Over
 \$20,000—22,000
 22,000—24,000
 24,000—26,000
 26,000—28,000
 28,000—No limit

 But not
 over
 24
 23
 22
 21
 20
9

10 Multiply line 7 by the decimal amount on line 9. Enter the result. Then, see the instructions for the amount of credit to enter on Form 1040, line 41.

Caution: If you paid \$50 or more in a calendar quarter to a person who worked in your home, you must file an employment tax return. Get Form 942 for details.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11862M

Form **2441** (1994)

Form 2441 (1994)

Page **2**
Part III Dependent Care Benefits—Complete this part **only** if you received these benefits.

 11 Enter the total amount of **dependent care benefits** you received for 1994. This amount should be shown in box 10 of your W-2 form(s). DO NOT include amounts that were reported to you as wages in box 1 of Form(s) W-2.
11

12 Enter the amount forfeited, if any. See the instructions.

12

13 Subtract line 12 from line 11.

1314 Enter the total amount of **qualified expenses** incurred in 1994 for the care of the qualifying person(s).**14**15 Enter the **smaller** of line 13 or 14.**15**16 Enter YOUR **earned income**.**16**
 17 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the line 6 instructions); if married filing a separate return, see the instructions for the amount to enter; **all others**, enter the amount from line 16.
1718 Enter the **smallest** of line 15, 16, or 17.**18**19 **Excluded benefits.** Enter here the **smaller** of the following:

- The amount from line 18, or
- \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 17).

19
 20 **Taxable benefits.** Subtract line 19 from line 13. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, write "DCB".
20

To claim the child and dependent care credit, complete lines 21–25 below, and lines 4–10 on the front of this form.

21 Enter the amount of qualified expenses you incurred and paid in 1994. DO NOT include on this line any excluded benefits shown on line 19.

21

22 Enter \$2,400 (\$4,800 if two or more qualifying persons).

22

23 Enter the amount from line 19.

23
 24 Subtract line 23 from line 22. If zero or less, **STOP**. You cannot take the credit. **Exception.** If you paid 1993 expenses in 1994, see the line 10 instructions.
2425 Enter the **smaller** of line 21 or 24 here and on line 4 on the front of this form.**25**

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3800**General Business Credit**

▶ Attach to your tax return.

▶ See separate instructions.

1994Attachment
Sequence No. **22**

Name(s) shown on return

Identifying number

Part I Tentative Credit

- 1a Current year investment credit (Form 3468, Part I) 1a
- b Current year jobs credit (Form 5884, Part I) 1b
- c Current year credit for alcohol used as fuel (Form 6478) 1c
- d Current year credit for increasing research activities (Form 6765, Part III) 1d
- e Current year low-income housing credit (Form 8586, Part I) 1e
- f Current year enhanced oil recovery credit (Form 8830, Part I) 1f
- g Current year disabled access credit (Form 8826, Part I) 1g
- h Current year renewable electricity production credit (Form 8835, Part I) 1h
- i Current year Indian employment credit (Form 8845, Part I) 1i
- j Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846, Part I) 1j
- k Current year credit for contributions to selected community development corporations (Form 8847, Part I) 1k
- l **Current year general business credit.** Add lines 1a through 1k 2
- 2 Passive activity credits included on lines 1a through 1k (see instructions) 3
- 3 Subtract line 2 from line 1l 4
- 4 Passive activity credits allowed for 1994 (see instructions) 5
- 5 Carryforward of general business, WIN, or ESOP credit to 1994 (see instructions for the schedule to attach) 6
- 6 Carryback of general business credit to 1994 (see instructions) 7
- 7 **Tentative general business credit.** Add lines 3 through 6 7

Part II General Business Credit Limitation Based on Amount of Tax

- 8a Individuals. Enter amount from Form 1040, line 40 8a
- b Corporations. Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1) 8b
- c Other filers. Enter regular tax before credits from your return (see instructions) 8c
- 9 Credits that reduce regular tax before the general business credit:
- a Credit for child and dependent care expenses (Form 2441, line 10) 9a
- b Credit for the elderly or the disabled (Schedule R (Form 1040), line 21) 9b
- c Mortgage interest credit (Form 8396, line 11) 9c
- d Foreign tax credit (Form 1116, line 32, or Form 1118, Sch. B, line 12) 9d
- e Possessions tax credit (Form 5735) 9e
- f Orphan drug credit (Form 6765, line 10) 9f
- g Credit for fuel from a nonconventional source 9g
- h Qualified electric vehicle credit (Form 8834, line 19) 9h
- i Add lines 9a through 9h 9i
- 10 Net regular tax. Subtract line 9i from line 8 10
- 11 Tentative minimum tax (see instructions):
- a Individuals. Enter amount from Form 6251, line 26 11a
- b Corporations. Enter amount from Form 4626, line 13 11b
- c Estates and trusts. Enter amount from Form 1041, Schedule H, line 37 11c
- 12 Net income tax: 12
- a Individuals. Add line 10 above and line 28 of Form 6251 12a
- b Corporations. Add line 10 above and line 15 of Form 4626 12b
- c Estates and trusts. Add line 10 above and line 39 of Form 1041, Schedule H 12c
- 13 If line 10 is more than \$25,000, enter 25% (.25) of the excess (see instructions) 13
- 14 Subtract line 11 or line 13, whichever is greater, from line 12. If less than zero, enter -0- 14
- 15 **General business credit allowed for current year.** Enter the smaller of line 7 or line 14. Enter here and on Form 1040, line 44; Form 1120, Schedule J, line 4e; Form 1120-A, Part I, line 2a; or the appropriate line of your tax return. (Individuals, estates, and trusts, see instructions if the credit for increasing research activities is claimed. C corporations, see instructions for Schedule A if any regular investment credit carryforward is claimed. See the instructions if the corporation has undergone a post-1986 "ownership change.") 15

For Paperwork Reduction Act Notice, see page 2 of this form.

Cat. No 12392F

Form **3800** (1994)**Schedule A—Additional General Business Credit Allowed By Section 38(c)(2) (Before Repeal by the Revenue Reconciliation Act of 1990)—Only Applicable to C Corporations**

- 16 Enter the portion of the credit shown on line 5, page 1, that is attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990) 16
- 17 Tentative minimum tax (from line 11, page 1) 17
- 18 Multiply line 17 by 25% (.25) 18
- 19 Enter the amount from line 14, page 1 19
- 20 Enter the portion of the credit shown on line 7, page 1, that is NOT attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990) 20
- 21 Subtract line 20 from line 19 (if less than zero, enter -0-) 21
- 22 Subtract line 21 from line 16 (if less than zero, enter -0-) 22
- 23 For purposes of this line only, refigure the amount on line 11, Form 4626, by using zero on line 6, Form 4626, and enter the result here 23
- 24 Multiply line 23 by 10% (.10) 24
- 25 Net income tax (from line 12, page 1) 25
- 26 General business credit (from line 15, page 1) 26
- 27 Subtract line 26 from line 25 27
- 28 Subtract line 24 from line 27 28
- 29 Enter the smallest of line 18, line 22, or line 28 29
- 30 Subtract line 29 from line 17 30
- 31 Enter the greater of line 30 or line 13, page 1 31
- 32 Subtract line 31 from line 25 32
- 33 Enter the smaller of line 32 or line 10, page 1. Enter this amount also on line 15, page 1, instead of the amount previously figured on that line. Write "Sec. 38(c)(2)" in the margin next to your entry on line 15, page 1 33
- 34 If line 32 is greater than line 33, enter the excess here (see instructions) 34

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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 11 hr., 43 min.

Learning about the law or the form 1 hr.

Preparing and sending the form to the IRS 1 hr., 14 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, 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 for the tax return with which this form is filed.

6251

Alternative Minimum Tax—Individuals

See separate instructions.

Attach to Form 1040 or Form 1040NR.

1994

Attachment Sequence No. 32

Your social security number

Part I Adjustments and Preferences

1	If you itemized deductions on Schedule A (Form 1040), go to line 2. If you did not itemize deductions, enter your standard deduction from Form 1040, line 34, and skip to line 6.	1
2	Medical and dental. Enter the smaller of Schedule A, line 4, or 2% of Form 1040, line 32.	2
3	Taxes. Enter the amount from Schedule A, line 9.	3
4	Certain interest on a home mortgage not used to buy, build, or improve your home.	4
5	Miscellaneous itemized deductions. Enter the amount from Schedule A, line 26.	5
6	Refund of taxes. Enter any tax refund from Form 1040, line 10 or 21.	6
7	Investment interest. Enter difference between regular tax and AMT deduction.	7
8	Post-1986 depreciation. Enter difference between regular tax and AMT depreciation.	8
9	Adjusted gain or loss. Enter difference between AMT and regular tax gain or loss.	9
10	Incentive stock options. Enter excess of AMT income over regular tax income.	10
11	Passive activities. Enter difference between AMT and regular tax income or loss.	11
12	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (Form 1041), line 8.	12
13	Tax-exempt interest from private activity bonds issued after 8/7/86.	13
14	Other. Enter the amount, if any, for each item and enter the total on line 14.	
	a Charitable contributions	
	b Circulation expenditures	
	c Depletion	
	d Depreciation (pre-1987)	
	e Installment sales	
	f Intangible drilling costs	
	g Long-term contracts	
	h Loss limitations	
	i Mining costs	
	j Patron's adjustment	
	k Pollution control facilities	
	l Research and experimental	
	m Tax shelter farm activities	
	n Related adjustments	
15	Total Adjustments and Preferences. Combine lines 1 through 14.	15

Part II Alternative Minimum Taxable Income

16	Enter the amount from Form 1040, line 35. If less than zero, enter as a loss.	16
17	Net operating loss deduction, if any, from Form 1040, line 21. Enter as a positive amount.	17
18	If Form 1040, line 32, is over \$111,800 (over \$55,900 if married filing separately), and you itemized deductions, enter the amount, if any, from line 9 of the worksheet for Schedule A, line 29.	18
19	Combine lines 16 through 18.	19
20	Alternative tax net operating loss deduction. See instructions.	20
21	Alternative Minimum Taxable Income. Subtract line 20 from line 19. (If married filing separately and line 21 is more than \$165,000, see instructions.)	21

Part III Exemption Amount and Alternative Minimum Tax

22	Exemption Amount. (If this form is for a child under age 14, see instructions.)	
	If your filing status is: And line 21 is not over: Enter on line 22:	
	Single or head of household \$112,500 \$33,750	
	Married filing jointly or qualifying widow(er) 150,000 45,000	
	Married filing separately 75,000 22,500	
	If line 21 is over the amount shown above for your filing status, see instructions.	
23	Subtract line 22 from line 21. If zero or less, enter -0- here and on lines 26 and 28.	23
24	If line 23 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 23 by 26% (.26). Otherwise, multiply line 23 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	24
25	Alternative minimum tax foreign tax credit. See instructions.	25
26	Tentative minimum tax. Subtract line 25 from line 24.	26
27	Enter your tax from Form 1040, line 38 (plus any amount from Form 4970 included on Form 1040, line 39), minus any foreign tax credit from Form 1040, line 43.	27
28	Alternative Minimum Tax. (If this form is for a child under age 14, see instructions.) Subtract line 27 from line 26. If zero or less, enter -0-. Enter here and on Form 1040, line 48.	28

For Paperwork Reduction Act Notice, see separate instructions.

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Cat. No. 13600G

Form 6251 (1994)

8582

Passive Activity Loss Limitations

See separate instructions.

Attach to Form 1040 or Form 1041.

1994

Attachment Sequence No. 88

Identifying number

Part I 1994 Passive Activity Loss

Caution: See the instructions for Worksheets 1 and 2 on pages 7 and 8 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))	1a
1b	Activities with net loss (from Worksheet 1, column (b))	1b
1c	Prior year unallowed losses (from Worksheet 1, column (c))	1c
1d	Combine lines 1a, 1b, and 1c	1d
All Other Passive Activities		
2a	Activities with net income (from Worksheet 2, column (a))	2a
2b	Activities with net loss (from Worksheet 2, column (b))	2b
2c	Prior year unallowed losses (from Worksheet 2, column (c))	2c
2d	Combine lines 2a, 2b, and 2c	2d
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.	3

Part II Special Allowance for Rental Real Estate With Active Participation

Note: Enter all numbers in Part II as positive amounts. (See instructions on page 8 for examples.)

4	Enter the smaller of the loss on line 1d or the loss on line 3.	4
5	Enter \$150,000. If married filing separately, see the instructions.	5
6	Enter modified adjusted gross income, but not less than zero (see instructions).	6
7	Subtract line 6 from line 5.	7
8	Multiply line 7 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions.	8
9	Enter the smaller of line 4 or line 8.	9

Part III Total Losses Allowed

10	Add the income, if any, on lines 1a and 2a and enter the total.	10
11	Total losses allowed from all passive activities for 1994. Add lines 9 and 10. See the instructions to find out how to report the losses on your tax return.	11

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 63704F

Form 8582 (1994)

8615**Tax for Children Under Age 14
Who Have Investment Income of More Than \$1,200****1994**

See instructions below and on back.
 Attach ONLY to the child's Form 1040, Form 1040A, or Form 1040NR.

Attachment
Sequence No. **33**

Child's social security number

A Parent's name (first, initial, and last) **Caution:** See instructions on back before completing.

B Parent's social security number

C Parent's filing status (check one)

☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)
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 36.
- 5 Enter the **smaller** of line 3 or line 4.

Step 2 Figure tentative tax based on the tax rate of the parent listed on line A

- 6 Enter parent's **taxable** income from Form 1040, line 37; Form 1040A, line 22; Form 1040EZ, line 5; or Form 1040NR, line 36. If the parent transferred property to a trust, see instructions.
- 7 Enter the total net investment income, if any, from Forms 8615, line 5, of ALL OTHER children of the parent identified above. **Do not** include the amount from line 5 above.
- 8 Add lines 5, 6, and 7.
- 9 Tax on line 8 based on the **parent's** filing status. See instructions. If from Capital Gain Tax Worksheet, enter amount from line 4 of that worksheet here.
- 10 Enter parent's tax from Form 1040, line 38; Form 1040A, line 23; Form 1040EZ, line 9; or Form 1040NR, line 37. If from **Capital Gain Tax Worksheet**, enter amount from line 4 of that worksheet here.
- 11 Subtract line 10 from line 9. If line 7 is blank, enter on line 13 the amount from line 11; skip lines 12a and 12b.
- 12a Add lines 5 and 7.
- 12b 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—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

- 14 Subtract line 5 from line 4.
- 15 Tax on line 14 based on the **child's** filing status. See instructions. If from Capital Gain Tax Worksheet, enter amount from line 4 of that worksheet here.
- 16 Add lines 13 and 15.
- 17 Tax on line 4 based on the **child's** filing status. See instructions. If from Capital Gain Tax Worksheet, check here.
- 18 Enter the **larger** of line 16 or line 17 here and on Form 1040, line 38; Form 1040A, line 23; or Form 1040NR, line 37. Be sure to check the box for "Form 8615" even if line 17 is more than line 16.

General Instructions

Purpose of Form.—For children under age 14, investment income 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, 1995, had more than \$1,200 of investment income, and is required to file a tax return. If neither parent was alive on December 31, 1994, 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 8814, Parents' Election To Report Child's Interest and Dividends.

Additional Information.—For more details, get Pub. 929, Tax Rules for Children and Dependents.

Incomplete Information for Parent.—If the parent's taxable income or filing status or the net investment income of the parent's other children is not known by the due date of the child's return, reasonable estimates may be used. Write "Estimated" on the appropriate line(s) of Form 8615. For more details, see Pub. 929.

For Paperwork Reduction Act Notice, see back of form.

Cat No 64113U

Form **8615** (1994)**8801****Credit For Prior Year Minimum Tax—
Individuals, Estates, and Trusts****1994**

See instructions on back.
 Attach to your tax return.

Attachment
Sequence No. **74**

Identifying number

Part I Net Minimum Tax on Exclusion Items

- 1 Combine lines 16 through 18 of your 1993 Form 6251. Estates and trusts, see instructions.
- 2 Enter adjustments and preferences treated as exclusion items. See instructions.
- 3 Minimum tax credit net operating loss deduction. See instructions.
- 4 Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$165,000 and you were married filing separately for 1993, see instructions.
- 5 Enter \$45,000 (\$33,750 if single or head of household for 1993, \$22,500 if married filing separately for 1993). Estates and trusts, enter \$22,500.
- 6 Enter \$150,000 (\$112,500 if single or head of household for 1993, \$75,000 if married filing separately for 1993). Estates and trusts, enter \$75,000.
- 7 Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9.
- 8 Multiply line 7 by 25% (.25).
- 9 Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions.
- 10 Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15, and go to Part II. Form 1040NR filers, see instructions.
- 11 If line 10 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28), and subtract \$3,500 (\$1,750 if married filing separately) from the result.
- 12 Minimum tax foreign tax credit on exclusion items. See instructions.
- 13 Tentative minimum tax on exclusion items. Subtract line 12 from line 11.
- 14 Enter the amount from your 1993 Form 6251, line 27, or Form 1041, Schedule H, line 38c.
- 15 **Net 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 1995

- 16 Enter the amount from your 1993 Form 6251, line 28, or Form 1041, Schedule H, line 39.
- 17 Enter the amount from line 15 above.
- 18 Subtract line 17 from line 16. If less than zero, enter as a negative amount.
- 19 **1993 minimum tax credit carryforward.** Enter the amount from your 1993 Form 8801, line 26.
- 20 Enter the total of your 1993 unallowed orphan drug credit, 1993 unallowed nonconventional source fuel credit, and 1993 unallowed qualified electric vehicle credit. See instructions.
- 21 Combine lines 18, 19, and 20. If zero or less, **stop here** and see instructions.
- 22 Enter your 1994 regular income tax liability minus allowable credits. See instructions.
- 23 Enter the amount from your 1994 Form 6251, line 26, or Form 1041, Schedule H, line 37.
- 24 Subtract line 23 from line 22. If zero or less, enter -0-.
- 25 **Minimum tax credit.** Enter the **smaller** of line 21 or line 24. Also enter this amount on the appropriate line of your 1994 tax return. See instructions.
- 26 **Minimum tax credit carryforward to 1995.** Subtract line 25 from line 21. See instructions.

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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 1 hr., 33 min.; **Learning about the law or the form**, 1 hr., 3 min.; **Preparing the form**, 1 hr.; **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 for the tax return with which this form is filed.

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Form 8801 is used by individuals, estates, and trusts to figure the minimum tax credit, if any, for alternative

minimum tax (AMT) incurred in prior tax years after 1986. The form is also used to figure any minimum tax credit carryforward.

Who Should File

Form 8801 should be filed by individuals, estates, and trusts that had:

- An AMT liability in 1993 and adjustments or preferences (other than exclusion items) in 1993.
- A minimum tax credit carryforward from 1993 to 1994, or
- A nonconventional source fuel credit, an orphan drug credit, or a qualified electric vehicle credit not allowed for 1993 (see the instructions for line 20).

Cat No 100025

Form **8801** (1994)

8814**Parents' Election To Report
Child's Interest and Dividends**

▶ See instructions below and on back.
▶ Attach to parents' Form 1040 or Form 1040NR.

1994

Attachment
Sequence No. **40**

Name(s) shown on your return

Your social security number

A Child's name (first, middle, 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.b 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.

b Enter your child's nontaxable distributions that are included on line 2a. These should be shown in box 1d of Form 1099-DIV.

c Subtract line 2b from line 2a.

3 Add lines 1a and 2c. If the total is \$1,000 or less, skip lines 4 and 5 and go to line 6. If the total is \$5,000 or more, **do not** file this form. Your child **must** file his or her own return to report the income.

4 Base amount

5 Subtract line 4 from line 3. If you checked the box on line C above or if line 2a includes any capital gain distributions, see the instructions. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. Go to line 6 below.

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.

Note: 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 37. Also, enter the amount from line 8 in the space provided next to line 38 on Form 1040, or next to line 37 on Form 1040NR.

General Instructions

Purpose of Form.—Use this form if you elect to report your child's income on your return. If you do, your child will not have to file a return. You can make this election if your child meets **all** of the following conditions:

- Was under age 14 on January 1, 1995.
- Is required to file a 1994 return.
- Had income only from interest and dividends, including Alaska Permanent Fund dividends.
- Had gross income for 1994 that was less than \$5,000.

- Had no estimated tax payments for 1994.
- Did not have any overpayment of tax shown on his or her 1993 return applied to the 1994 return.
- Had no Federal income tax withheld from his or her income (backup withholding).

You must also qualify as explained on page 2 of these instructions.

Step 1 of the form is used to figure the amount of your child's income to report on your return. **Step 2** is used to figure an additional tax that must be added to your tax.

How To Make the Election.—To make the election, complete and attach Form 8814 to your tax return and file your return by the due date (including extensions). A separate Form 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 the 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.

Section 6

Index

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Other payments

Definition pg 119

Time series, 1990-1994 A

Other tax credits

Classified by:

Size of adjusted gross income 3.3

Definition pg 119

Other taxes deduction

(See also Taxes paid deduction)

- Definition pg 119
- Reported on returns with itemized deductions 2.1

Other than cash contributions deduction

(See Contributions deduction)

Overpayment

(See also Credit to 1995 estimated tax)

Credited to 1995 estimated tax:

Classified by:

- Size of adjusted gross income 3.3

Definition pg 119

Refunded:

Classified by:

- Marital status 1.3
- Size of adjusted gross income 3.3

Reported on:

- Electronically filed returns 1.7
- 1040A returns 1.6
- 1040EZ returns 1.5
- Form 1040PC returns 1.8

Returns with itemized deductions

- classified by marital status 2.2

Time series, 1990-1994 A

Total 3.3

P**Parent exemptions**

(See Exemption)

Parents' election to report child's interest and dividends

Definition pg 119

Reported on returns with modified

- taxable income 3.4,3.5,3.6

Classified by:

- Marital status 3.4,3.6
- Size of adjusted gross income 3.5

Partnership and S corporation net income or loss

Classified by:

- Marital status 1.3
- Size of adjusted gross income 1.4
- 1979 income concept B

Definition pg 119

Reported on:

- Electronically filed returns 1.7

Form 1040PC returns 1.8

Returns with itemized deductions 2.1

Classified by marital status 2.2

Payment with request for extension of filing time

Classified by:

- Size of adjusted gross income 3.3

Definition pg 120

Time series, 1990-1994 A

Payments to a Keogh plan

Classified by:

- Marital status 1.3

- Size of adjusted gross income 1.4

Definition pg 120

Reported on:

- Electronically filed returns 1.7

- Form 1040PC returns 1.8

Returns with itemized deductions

- classified by marital status 2.2

Time series, 1990-1994 A

Penalty tax on qualified retirement plans

Classified by:

- Size of adjusted gross income 3.3

Definition pg 120

Time series, 1990-1994 A

Pensions and annuities

Classified by:

- Marital status 1.3

- Size of adjusted gross income 1.4

- 1979 income concept B

Definition pg 120

Reported on:

- Electronically filed returns 1.7

- Form 1040A returns 1.6

- Form 1040PC returns 1.8

- Returns with itemized deductions 2.1

- Classified by marital status 2.2

Time series, 1990-1994 A

Personal exemption

(See Exemptions)

Personal interest deduction

(See Interest paid deduction)

Personal interest paid

(See also Interest paid deduction)

Personal property taxes deduction

(See also Taxes paid deduction)

Definition	pg 120
Reported on returns with itemized deductions	2.1

Population and sample

Reported on Forms 1040, 1040A and 1040EZ	C
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Predetermined estimated tax penalty

Classified by:	
Size of adjusted gross income	3.3
Definition	pg 121
Time series, 1990-1994	A

Prescription medicine and drug expenses

(See Medical and dental expenses deduction)

Primary IRA payments

(See also Individual retirement arrangement adjustment, deductible payments)

Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
Reported on:	
Electronically filed returns	1.7
Form 1040A returns	1.6
Form 1040PC returns	1.8
Returns with itemized deductions	
Classified by marital status	2.2
Time series, 1990-1994	A

R**Real estate taxes**

(See also Taxes paid deduction)

Definition	pg 121
Reported on returns with itemized deductions	2.1

Recapture taxes

Time series, 1990-1994	A
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Refund

(See also Overpayment refunded)

Definition	pg 121
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Refund credited to next year

(See also Credit to 1995 estimated tax)

Time series, 1990-1994	A
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Regular tax computation

Classified by:

Size of adjusted gross income	3.1
Definition	pg 121

Rent and royalty net income or loss

Classified by:

Marital status	1.3
Size of adjusted gross income	1.4
Definition	pg 121
Reported on:	
Electronically filed returns	1.7
Form 1040PC returns	1.8
Returns with itemized deductions	2.1
Classified by marital status	2.2

Rent net income or loss

Classified by:

Size of adjusted gross income	1.4
Definition	pg 121

Requirements for filing

Description	pg 8
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Retrospective income concept

Classified by size of adjusted gross income and 1979 income concept

Description	B
Description	pg 11

Royalty net income or loss

Classified by:

Size of adjusted gross income	1.4
Definition	pg 122

S**S corporations**

(See Partnership and S corporation net income or loss)

Salaries and wages

Classified by:

Marital status	1.3
Size of adjusted gross income	1.4
1979 income concept	B
Definition	pg 122
Reported on:	
Electronically filed returns	1.7
Form 1040A returns	1.6
Form 1040EZ returns	1.5

Form 1040PC returns	1.8
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1990-1994	A

Sales of capital assets, net gain or loss

Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
1979 income concept	B
Definition	pg 122
Reported on:	
Electronically filed returns	1.7
Form 1040PC returns	1.8
Returns with itemized deductions	2.1
Classified by marital status	2.2

Sales of property other than capital assets, net gain or loss

Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
Definition	pg 123
Reported on:	
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1990-1994	A

Secondary IRA payments

(See also Individual retirement arrangement adjustment deductible payments)

Classified by	
Marital status	1.3
Size of adjusted gross income	1.4
Definition	pg 123
Reported on:	
Electronically filed returns	1.7
Form 1040A returns	1.6
Form 1040PC returns	1.8
Returns with itemized deduction	
classified by marital status	2.2
Time series, 1990-1994	A

Self-employed health insurance deduction

Change in law	pg 11
Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
Definition	pg 123
Time series, 1990-1994	A

Self-employment tax

(See also Deduction of self-employment tax)

Change in law	pg 11
Classified by:	
Size of adjusted gross income	3.3
Definition	pg 123
Time series, 1990-1994	A

Separate returns of married persons

(See also Marital filing status)

Classified by:	
Each rate at which tax was computed	3.6
Marginal tax rate	3.4
Size of adjusted gross income	1.2
Sources of income	1.3
Type of exemption	2.4
Reported on returns with itemized deductions	
classified by marital status	2.2

Short-term capital gain or loss

(See also Sales of capital assets, net gain or loss)

Classified by size of adjusted gross income	1.4
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Short-term gain or loss from other forms

(See also Sales of capital assets, net gain or loss)

Classified by size of adjusted gross income	1.4
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Short-term loss carryover

(See also Sales of capital assets, net gain or loss)

Classified by size of adjusted gross income	1.4
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Single persons, returns of

(See also Marital filing status)

Classified by:	
Each rate at which tax was computed	3.6
Marginal tax rate	3.4
Size of adjusted gross income	1.2
Sources of income	1.3
Type of exemption	2.4
Reported on returns with itemized deductions	
classified by marital status	2.2

Size of adjusted gross income

Classified by:	
Marital status	1.2
Selected income and tax items	1.1
Size of adjusted gross income	3.3
Sources of income	1.4
Type of tax computation	3.1
1979 income concept	B

Definition	pg 124
Reported on:	
Electronically filed returns	1.7
Form 1040A returns	1.6
Form 1040EZ returns	1.5
Form 1040PC returns	1.8
Returns with itemized deductions	2.1
Returns with modified taxable income	3.1, 3.6
Tax generated by rate	3.5
Returns with total income tax	3.2
Type of exemption	2.3

Size of income

Classified by size of adjusted gross income and by 1979 income concept	B
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Social security benefits

Benefits in adjusted gross income:	
Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
Definition	pg 124
Reported on:	
Electronically filed returns	1.7
Form 1040A returns	1.6
Form 1040PC returns	1.8
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1990-1994	A

Social security and Medicare tax on tip income

Classified by:	
Size of adjusted gross income	3.3
Definition	pg 124
Time series, 1990-1994	A

Sources of income

(See also specific type)

Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
Reported on:	
Electronically filed returns	1.7
Form 1040A returns	1.6
Form 1040EZ returns	1.5
Form 1040PC returns	1.8
Returns with itemized deductions	2.1
Classified by marital status	2.2

Sources of the data

(See Description of the sample)

Spouse IRA

Time series, 1990-1994	A
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Standard deduction

(See also Basic and additional standard deductions)

Change in law	pg 11
Classified by marital status	1.2
Definition	pg 124
Reported on:	
Form 1040EZ returns	1.5
Time series, 1990-1994	A

State income tax refund

(See Taxes paid deduction)

Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
Definition	pg 125
Reported on:	
Electronically filed returns	1.7
Form 1040PC returns	1.8
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1990-1994	A

State and local income taxes

Definition	pg 125
Reported on returns with itemized deductions	2.1

Statutory adjustments

(See also specific type)

Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
1979 income concept	B
Definition	pg 125
Reported on:	
Electronically filed returns	1.7
Form 1040A returns	1.6
Form 1040PC returns	1.8
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1990-1994	A
Type of adjustment	1.4

Surviving spouses, returns of

(See also Marital filing status)

Classified by:

Each rate at which tax was computed	3.6
Marginal tax rate	3.4
Sources of income	1.3
Size of adjusted gross income	1.2
Type of exemption	2.4

Reported on returns with itemized deductions classified by marital status	2.2
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T**Tax credits**

(See also specific type)

Classified by:

Marital status	1.3
Size of adjusted gross income	3.3
1979 income concept	B

Reported on:

Electronically filed returns	1.7
Form 1040PC returns	1.8
Returns with modified taxable income	3.1
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1990-1994	A
Type of credit	3.3

Tax due at time of filing

Classified by:

Marital status	1.3
Size of adjusted gross income	3.3
Definition	pg 125

Reported on:

Electronically filed returns	1.7
Form 1040A returns	1.6
Form 1040EZ returns	1.5
Form 1040PC returns	1.8
Returns with itemized deductions classified by marital status	2.2
Time series, 1990-1994	A

Tax from recomputing prior-year investment credit

Classified by size of adjusted gross income	3.3
Definition	pg 125

Tax generated

Classified by:

Each rate at which tax was computed	3.6
Marginal tax rate	3.4

Tax generated at specified rate	3.5
Definition	pg 125
Reported on returns with modified taxable income	3.1

Tax items

(See also specific type)

Classified by:

Accumulated size of adjusted gross income	1.1
Marital status	1.3
Size of adjusted gross income	1.2, 1.4, 3.3
1979 income concept	B

Reported on:

Electronically filed returns	1.7
Form 1040A returns	1.6
Form 1040EZ returns	1.5
Form 1040PC returns	1.8
Returns with modified taxable income	3.1
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1990-1994	A

Tax liability

Classified by:

Marital status	1.3
Size of adjusted gross income	3.3

Reported on:

Electronically filed returns	1.7
Form 1040EZ returns	1.5
Form 1040PC returns	1.8
Returns with itemized deductions classified by marital status	2.2
Time series, 1990-1994	A

Tax payments

(See also specific type)

Classified by:

Marital status	1.3
Size of adjusted gross income	3.3
Definition	pg 126

Reported on:

Electronically filed returns	1.7
Form 1040PC returns	1.8
Returns with itemized deductions classified by marital status	2.2
Time series, 1990-1994	A

Tax penalty

(See also Predetermined estimated tax penalty)

Definition	pg 126
Time series, 1990-1994	A

Tax preparation fee

(See also Miscellaneous itemized deductions)

Definition pg 126

Reported on returns with itemized deductions 2.1

Tax rates

(See Tax generated)

Tax withheld

(See Income tax withheld)

Tax-exempt interest

Classified by:

Marital status 1.3

Size of adjusted gross income 1.4

Definition pg 126

Reported on:

Electronically filed returns 1.7

Form 1040A returns 1.6

Form 1040PC returns 1.8

Returns with itemized deductions 2.1

Classified by marital status 2.2

Time series, 1990-1994 A

Taxable income

Classified by:

Accumulated size of adjusted gross income 1.1

Marital status 1.3

Size of adjusted gross income 1.4

1979 income concept B

Marital status 1.2

Tax generated at specified rate 3.5

Definition pg 127

Reported on:

Electronically filed returns 1.7

Form 1040A returns 1.6

Form 1040EZ returns 1.5

Form 1040PC returns 1.8

Returns with modified taxable income 3.1

Returns with itemized deductions 2.1

Classified by marital status 2.2

Time series, 1990-1994 A

Taxable interest received

Classified by:

Marital status 1.3

Size of adjusted gross income 1.4

1979 income concept B

Definition pg 127

Reported on:

Electronically filed returns 1.7

Form 1040A returns 1.6

Form 1040EZ returns 1.5

Form 1040PC returns 1.8

Returns with itemized deductions 2.1

Classified by marital status 2.2

Time series, 1990-1994 A

Taxable IRA

(See Individual retirement arrangement (IRA) taxable distributions)

Taxable pensions and annuities

(See Pensions and annuities)

Time series, 1990-1994 A

Taxable returns

(See also Nontaxable returns)

Classified by:

Size of adjusted gross income ... 1.1, 1.2, 1.4, 2.3, 3.3

Reported on:

Electronically filed returns 1.7

Form 1040A returns 1.6

Form 1040EZ returns 1.5

Form 1040PC returns 1.8

Returns with itemized deductions 2.1

Taxable social security

Time series, 1990-1994 A

Taxes paid deduction

Classified by marital status 1.3

Definition pg 127

Reported on:

Electronically filed returns 1.7

Forms 1040PC returns 1.8

Returns with itemized deductions 2.1

Classified by marital status 2.2

Type of taxes paid deduction 2.1

Total credits

(See also Tax credits and Total tax credits)

Time series, 1990-1994 A

Total income

Definition pg 128

Reported on Form 1040A returns 1.6

Total income, net gain less loss

Time series, 1990-1994 A

Total income tax

As percentage of adjusted gross income	3.2
Type of tax computation	3.1
Average	1.1
Type of tax computation	3.1
Classified by:	
Each rate at which tax was computed	3.6
Marital status	1.3, 3.6
Number of exemptions	2.4
Size of adjusted gross income	1.2, 2.1, 3.3
1979 income concept	B
Type of exemption	2.3
Definition	pg 128
Reported on:	
Electronically filed returns	1.7
Form 1040PC returns	1.8
Returns with earned income credit	2.5
Returns with itemized deductions	2.1
Classified by marital status	2.2
Returns with modified taxable income	3.1

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 128
Reported on:	
Electronically filed returns	1.7
Form 1040PC returns	1.8
Returns with itemized deductions	2.1
Classified by marital status	2.2
Limitation reported on:	
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1990-1994	A
Type of deduction	2.1

Total miscellaneous deductions

(See Miscellaneous itemized deductions)

Total payments

Time series, 1990-1994	A
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Total rent and royalty income or loss

Definition	pg 128
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Total standard deduction

(See Standard deduction)

Time series, 1990-1994	A
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Total statutory adjustments

(See Statutory adjustments)

Time series, 1990-1994	A
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Total tax credits

(See Tax credits)

Definition	pg 128
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Total tax liability

(See Tax liability)

Definition	pg 129
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Type of tax computation

Classified by size of adjusted gross income	3.1
Definition	pg 129

U**Unemployment compensation**

Classified by:

Marital status	1.3
Size of adjusted gross income	1.4
Definition	pg 129

Reported on:

Electronically filed returns	1.7
Form 1040A returns	1.6
Form 1040PC returns	1.8
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1990-1994	A

Unreimbursed employee business expense

(See also Miscellaneous itemized deductions and employee business expense)

Change in Law	pg 10
Definition	pg 129
Reported on returns with itemized deductions	2.1