

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>UNITED STATES [2]</b>							
Number of returns.....	120,786,824	54,706,837	17,808,856	21,933,602	14,459,037	5,806,924	4,568,469
Number of joint returns.....	49,183,653	9,221,460	6,184,526	12,008,179	11,403,738	5,061,044	4,008,128
Number with paid preparer's signature.....	53,069,786	20,842,284	7,324,987	10,234,166	7,403,731	3,127,304	2,871,838
Number of exemptions [3].....	239,907,638	78,565,385	35,399,115	51,107,836	40,036,769	16,997,280	13,396,817
Adjusted gross income (AGI) [4].....	4,520,288,987	455,394,113	439,194,454	856,937,581	878,679,939	496,881,042	599,028,668
Salaries and wages in AGI: Number.....	102,565,725	43,439,865	15,557,433	19,769,920	13,194,403	5,294,469	4,044,319
Amount.....	3,361,056,621	398,950,271	356,362,437	706,962,305	717,493,753	396,111,008	425,652,082
Taxable interest: Number.....	66,837,410	20,004,449	8,946,361	14,699,700	12,057,608	5,312,682	4,345,582
Amount.....	164,928,934	29,935,783	14,808,908	23,624,676	23,089,583	13,599,899	19,974,177
Tax-exempt interest [5]: Number.....	5,003,107	767,138	422,224	852,829	931,165	581,837	840,861
Amount.....	51,766,640	3,385,456	2,054,833	5,381,641	6,606,145	4,649,407	9,040,440
Dividends: Number.....	27,488,946	6,903,821	2,857,012	5,252,682	5,295,981	2,919,038	3,005,963
Amount.....	105,475,939	10,990,287	5,869,423	11,317,280	13,433,204	9,624,255	17,449,536
Business or profession net income (less loss):							
Number.....	16,925,058	6,014,010	2,156,529	3,400,857	2,600,218	1,162,245	1,143,249
Amount.....	181,300,994	21,638,339	14,128,050	25,457,422	25,817,114	18,260,117	37,805,205
Number of farm returns.....	2,196,447	773,691	312,189	482,897	337,450	124,257	111,600
Net capital gain (less loss) in AGI: Number.....	22,013,042	5,385,841	2,189,543	4,061,499	4,113,342	2,361,344	2,673,571
Amount.....	243,763,080	11,044,433	4,241,104	9,935,997	14,699,580	12,927,879	30,628,848
Taxable Individual Retirement Arrangements distributions [6]: Number.....	5,794,339	1,784,297	937,539	1,221,724	957,077	421,783	363,183
Amount.....	46,087,976	6,715,597	4,742,074	7,912,386	8,605,843	5,448,257	7,806,556
Pensions and annuities in AGI: Number.....	19,019,237	6,605,368	3,023,074	3,927,286	2,969,832	1,238,868	978,840
Amount.....	237,631,565	45,731,422	34,155,561	52,638,841	48,109,673	24,178,386	23,661,370
Social Security benefits in AGI: Number.....	7,410,258	202,735	1,347,872	2,614,443	1,771,790	679,087	584,019
Amount.....	53,445,258	649,271	2,563,767	13,539,723	17,818,510	8,102,238	7,646,677
Total statutory adjustments: Number.....	18,624,703	6,092,008	2,607,420	3,947,865	2,629,223	1,225,718	1,404,347
Amount.....	43,510,545	5,838,396	4,006,458	7,138,560	6,307,570	4,177,969	8,197,300
Self-employment retirement plans [6]: Number.....	1,131,484	47,272	54,277	144,777	218,719	167,428	306,149
Amount.....	9,392,831	102,858	146,726	505,845	957,953	1,016,168	3,188,404
Total itemized deductions [7]: Number.....	35,509,843	3,062,150	3,374,871	8,779,329	9,763,063	4,926,272	4,203,069

Amount.....	583,163,413	39,369,252	34,968,323	98,231,842	131,423,177	83,843,607	99,907,932
Medical and dental expense: Number.....	5,665,534	1,691,541	1,130,741	1,593,839	852,048	248,936	131,847
Amount.....	33,598,656	13,087,180	5,622,525	6,889,809	4,177,344	1,669,451	1,540,272
Taxes paid: Number.....	35,238,751	2,899,692	3,332,733	8,746,686	9,749,008	4,917,541	4,193,782
Amount.....	205,900,951	7,134,503	7,572,739	26,966,403	42,995,780	30,035,919	39,901,324
Interest paid: Number.....	29,953,795	2,019,021	2,625,273	7,473,355	8,680,378	4,375,585	3,616,865
Amount.....	236,594,754	14,194,593	14,507,984	44,112,062	58,642,108	35,775,493	40,295,176
Contributions: Number.....	31,596,952	2,082,033	2,783,555	7,685,220	8,989,517	4,679,160	4,024,755
Amount.....	85,245,532	2,569,056	3,859,529	11,608,847	16,329,224	10,904,688	13,997,243
Taxable income: Number.....	96,766,112	31,161,489	17,467,548	21,832,162	14,438,089	5,801,371	4,563,987
Amount.....	3,081,262,307	146,302,725	239,652,581	553,279,510	616,248,377	364,432,574	463,700,854
Total tax credits [8]: Number.....	8,322,887	1,172,250	1,137,531	1,932,334	1,836,874	881,668	860,378
Amount.....	7,594,395	338,506	511,569	895,011	922,726	525,458	950,177
Child care credit: Number.....	5,696,793	723,606	954,090	1,558,196	1,425,001	595,585	371,774
Amount.....	2,475,289	270,755	436,526	657,697	630,692	272,607	171,189
Earned income credit [9]: Number.....	19,404,581	16,181,261	3,223,320	--	--	--	--
Amount.....	28,318,296	25,955,487	2,362,809	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	15,214,610	14,233,667	980,943	--	--	--	--
Amount.....	22,672,280	22,003,281	668,999	--	--	--	--
Income tax [11]: Number.....	96,250,777	30,739,435	17,398,676	21,809,291	14,435,263	5,801,453	4,564,648
Amount.....	661,957,933	21,937,372	35,538,426	88,034,505	106,333,639	73,226,075	109,007,331
Total tax liability [12]: Number.....	99,799,777	34,122,220	17,517,814	21,845,500	14,442,472	5,803,327	4,565,999
Amount.....	693,528,518	27,463,908	38,484,239	93,406,988	111,584,774	76,430,749	114,079,900
Tax due at time of filing [13]: Number.....	30,215,362	9,097,254	4,172,674	6,429,911	4,942,174	2,536,309	2,201,503
Amount.....	84,555,476	4,616,136	3,812,976	8,448,185	9,907,601	7,667,037	13,690,409
Overpayments [14]: Number.....	83,992,491	41,559,948	13,162,159	14,890,036	9,026,081	3,003,169	1,979,605
Amount.....	112,409,192	43,877,726	13,109,830	19,286,412	16,415,569	7,137,336	7,502,595

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>ALABAMA</b>							
Number of returns.....	1,843,993	936,975	269,602	312,048	192,973	69,480	46,987

Number of joint returns.....	773,830	167,131	112,286	206,894	166,653	63,926	42,779
Number with paid preparer's signature.....	943,197	427,958	137,055	177,013	113,940	41,110	31,857
Number of exemptions [3].....	3,825,664	1,526,309	583,469	776,038	548,490	205,425	138,084
Adjusted gross income (AGI) [4].....	58,948,033	8,697,943	6,621,208	12,155,912	11,698,160	5,927,081	6,115,532
Salaries and wages in AGI: Number.....	1,613,411	791,712	240,278	285,134	177,843	63,689	41,413
Amount.....	44,967,720	7,392,646	5,537,718	10,252,591	9,713,068	4,713,431	4,118,520
Taxable interest: Number.....	826,120	246,878	112,762	189,494	154,617	62,479	44,291
Amount.....	1,939,273	375,570	194,218	300,219	286,520	166,505	228,254
Tax-exempt interest [5]: Number.....	43,312	6,227	3,411	7,263	8,275	5,331	7,150
Amount.....	444,731	27,240	17,041	44,957	59,747	42,068	79,227
Dividends: Number.....	288,302	65,762	29,232	56,669	60,915	32,875	29,841
Amount.....	976,723	90,570	50,026	101,629	128,125	95,291	172,511
Business or profession net income (less loss):							
Number.....	239,171	95,152	32,644	48,007	33,067	13,461	11,912
Amount.....	2,031,534	309,031	161,577	274,074	264,690	185,636	408,224
Number of farm returns.....	53,104	16,569	7,207	12,267	9,461	3,463	2,679
Net capital gain (less loss) in AGI: Number.....	219,982	50,087	21,755	41,302	43,414	24,544	26,036
Amount.....	2,423,844	98,690	50,388	112,288	166,480	152,067	339,384
Taxable Individual Retirement Arrangements							
distributions [6]: Number.....	68,074	21,196	11,055	14,780	11,369	4,845	3,764
Amount.....	481,905	77,126	53,722	90,843	95,654	55,402	71,013
Pensions and annuities in AGI: Number.....	284,310	100,784	46,998	60,449	43,517	17,235	12,058
Amount.....	3,562,862	724,623	544,754	826,934	732,113	352,380	296,631
Social Security benefits in AGI: Number.....	93,651	2,311	16,760	35,027	22,496	8,270	6,576
Amount.....	725,768	7,762	117,611	164,823	218,631	100,208	84,764
Total statutory adjustments: Number.....	248,330	90,385	35,214	51,611	32,581	14,429	15,638
Amount.....	472,315	72,153	47,834	80,692	67,462	42,218	82,809
Self-employment retirement plans [6]: Number.....	8,782	322	370	1,029	1,538	1,263	2,474
Amount.....	78,014	716	916	3,178	6,482	7,456	27,553
Total itemized deductions [7]: Number.....	443,569	41,225	49,728	116,048	122,879	56,765	42,018
Amount.....	6,042,782	453,424	467,775	1,208,377	1,469,884	841,317	846,638
Medical and dental expense: Number.....	106,924	29,652	24,928	33,601	14,337	3,084	1,203
Amount.....	418,175	143,149	87,793	105,610	50,539	16,157	11,832
Taxes paid: Number.....	443,486	39,567	49,843	116,746	123,374	56,909	42,116
Amount.....	1,462,841	95,028	61,844	212,669	337,724	217,368	245,027
Interest paid: Number.....	379,354	26,992	38,763	100,484	112,447	51,814	36,769
Amount.....	2,376,955	125,351	168,126	500,489	637,104	354,116	341,253
Contributions: Number.....	408,417	32,419	43,958	106,148	116,225	54,601	40,557
Amount.....	1,397,902	54,551	85,276	233,922	316,378	191,956	208,269
Taxable income: Number.....	1,395,629	493,179	266,108	311,211	192,821	69,448	46,952
Amount.....	38,122,716	2,223,166	3,435,930	7,772,757	8,375,696	4,479,628	4,891,196
Total tax credits [8]: Number.....	123,961	24,125	20,291	31,493	25,832	10,051	7,704
Amount.....	64,676	7,857	9,057	13,031	11,297	4,778	5,190

Child care credit: Number.....	100,288	18,852	18,685	28,178	22,420	7,618	3,866
Amount.....	40,878	6,984	8,365	10,958	9,307	3,239	1,680
Earned income credit [9]: Number.....	455,700	390,306	65,394	--	--	--	--
Amount.....	746,148	697,678	48,470	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	377,744	357,866	19,878	--	--	--	--
Amount.....	624,067	610,779	13,288	--	--	--	--
Income tax [11]: Number.....	1,384,531	483,186	265,137	311,080	192,818	69,442	46,955
Amount.....	7,770,723	328,869	507,541	1,206,555	1,421,951	902,003	1,155,655
Total tax liability [12]: Number.....	1,443,250	540,360	266,334	311,339	192,875	69,459	46,964
Amount.....	8,148,604	408,249	546,130	1,272,475	1,482,187	936,918	1,211,043
Tax due at time of filing [13]: Number.....	390,435	113,811	56,375	85,791	66,186	33,335	25,366
Amount.....	942,938	56,143	49,449	104,246	124,324	98,433	167,187
Overpayments [14]: Number.....	1,381,742	777,780	208,110	219,721	121,619	33,424	17,702
Amount.....	1,961,030	1,057,709	243,642	274,572	205,793	71,145	61,953

See footnotes in file footnt2.txt.

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[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>ALASKA</b>							
Number of returns.....	349,245	181,110	37,065	52,693	41,149	20,070	14,487
Number of joint returns.....	113,378	13,614	11,797	24,904	30,153	17,588	12,996
Number with paid preparer's signature.....	124,542	50,681	12,185	20,661	19,599	10,354	8,783
Number of exemptions [3].....	557,716	135,353	74,395	121,262	114,795	60,468	43,700
Adjusted gross income (AGI) [4].....	11,152,097	973,235	917,954	2,074,286	2,519,578	1,721,576	1,844,456
Salaries and wages in AGI: Number.....	242,808	89,860	33,035	47,895	37,854	18,788	13,207
Amount.....	8,246,748	728,705	728,083	1,670,933	2,013,823	1,378,110	1,315,540
Taxable interest: Number.....	177,784	61,200	17,654	33,105	32,104	17,608	13,505
Amount.....	282,692	33,016	16,514	37,228	48,253	34,648	51,684
Tax-exempt interest [5]: Number.....	8,405	1,363	531	1,231	1,647	1,208	1,692
Amount.....	54,284	3,027	1,862	5,686	7,551	5,827	12,695
Dividends: Number.....	82,428	28,668	7,098	13,579	13,789	8,641	8,537
Amount.....	186,029	25,879	10,395	21,535	26,237	19,656	33,706
Business or profession net income (less loss):							

Number.....	55,875	17,070	6,626	11,135	10,478	5,236	4,268
Amount.....	562,883	25,143	41,849	77,277	93,731	66,303	136,370
Number of farm returns.....	1,340	272	119	216	274	184	219
Net capital gain (less loss) in AGI: Number.....	56,759	15,715	4,016	9,008	10,880	7,329	7,708
Amount.....	395,047	20,821	7,770	22,218	36,398	37,288	86,372
Taxable Individual Retirement Arrangements							
distributions [6]: Number.....	7,623	1,238	913	1,720	1,827	1,001	783
Amount.....	73,947	5,017	5,072	11,485	16,750	12,646	17,655
Pensions and annuities in AGI: Number.....	37,820	7,027	4,560	8,408	8,699	4,810	3,743
Amount.....	608,046	46,928	51,942	126,810	161,676	103,850	97,849
Social Security benefits in AGI: Number.....	12,382	357	1,650	3,994	3,448	1,504	1,121
Amount.....	86,570	1,206	2,888	19,641	31,255	14,929	12,538
Total statutory adjustments: Number.....	53,404	15,393	7,219	11,460	9,190	4,475	4,230
Amount.....	122,465	14,083	11,153	21,005	21,473	14,352	25,175
Self-employment retirement plans [6]: Number.....	3,747	168	190	481	859	661	999
Amount.....	27,861	361	461	1,711	3,751	3,922	10,688
Total itemized deductions [7]: Number.....	71,979	4,242	4,605	15,151	21,067	13,899	11,216
Amount.....	956,358	46,068	46,350	161,327	258,731	197,187	191,269
Medical and dental expense: Number.....	8,863	2,177	1,376	2,468	1,836	686	302
Amount.....	40,654	11,206	6,161	9,834	7,490	3,298	2,157
Taxes paid: Number.....	68,678	3,502	4,197	14,249	20,297	13,589	11,063
Amount.....	158,694	6,113	6,716	25,247	42,221	32,871	34,180
Interest paid: Number.....	66,372	3,214	3,970	13,777	19,822	13,271	10,678
Amount.....	541,765	20,047	23,751	91,251	151,938	115,705	109,887
Contributions: Number.....	60,131	2,416	3,343	11,932	17,829	12,458	10,440
Amount.....	157,012	3,388	5,497	21,106	37,655	30,397	35,717
Taxable income: Number.....	312,286	145,024	36,406	52,539	41,106	20,059	14,481
Amount.....	8,035,721	386,591	519,848	1,400,336	1,847,427	1,331,659	1,520,868
Total tax credits [8]: Number.....	20,152	2,431	2,168	4,345	4,726	3,013	2,551
Amount.....	17,099	414	767	1,795	2,004	1,490	1,658
Child care credit: Number.....	14,039	1,100	1,916	3,628	3,712	2,204	1,299
Amount.....	6,054	318	710	1,552	1,688	1,058	631
Earned income credit [9]: Number.....	29,163	23,616	5,547	--	--	--	--
Amount.....	35,172	31,212	3,960	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	21,122	19,647	1,475	--	--	--	--
Amount.....	25,448	24,522	926	--	--	--	--
Income tax [11]: Number.....	314,926	147,590	36,480	52,537	41,109	20,059	14,480
Amount.....	1,651,046	59,012	77,782	229,625	330,627	273,064	359,545
Total tax liability [12]: Number.....	319,966	152,382	36,662	52,589	41,116	20,064	14,482
Amount.....	1,749,086	71,197	86,734	246,750	350,321	285,430	377,967
Tax due at time of filing [13]: Number.....	160,091	96,655	10,504	17,971	16,176	9,538	7,789
Amount.....	222,949	20,338	12,238	28,375	36,794	29,598	47,430

Overpayments [14]: Number.....	172,140	73,854	25,595	33,283	23,581	9,691	5,575
Amount.....	226,932	64,327	24,587	44,196	45,500	22,323	18,701

See footnotes in file footnt2.txt.

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>ARIZONA</b>							
Number of returns.....	1,909,634	883,178	297,234	342,856	217,142	84,042	64,867
Number of joint returns.....	803,722	169,698	112,402	197,677	175,802	73,742	56,872
Number with paid preparer's signature.....	794,278	305,014	112,835	155,775	112,142	47,571	43,422
Number of exemptions [3].....	3,954,662	1,409,164	622,153	827,079	607,468	242,751	186,859
Adjusted gross income (AGI) [4].....	68,177,965	7,893,382	7,314,892	13,353,621	13,184,888	7,180,310	8,494,673
Salaries and wages in AGI: Number.....	1,604,951	714,536	255,209	298,935	190,752	73,766	55,057
Amount.....	48,908,952	6,908,114	5,847,600	10,579,871	10,194,285	5,380,050	5,649,398
Taxable interest: Number.....	965,027	283,404	138,187	214,744	173,275	75,019	60,606
Amount.....	2,503,085	437,398	237,663	375,813	373,730	216,926	324,964
Tax-exempt interest [5]: Number.....	94,581	16,414	9,909	18,698	18,742	10,363	12,764
Amount.....	865,707	75,652	55,260	129,118	145,104	90,341	159,184
Dividends: Number.....	425,956	110,795	49,960	84,577	80,455	42,163	41,777
Amount.....	1,661,324	204,683	118,491	220,435	249,027	159,569	262,991
Business or profession net income (less loss):							
Number.....	261,724	94,557	34,771	53,578	40,037	17,206	15,983
Amount.....	2,487,741	294,347	211,470	385,274	383,681	269,141	512,549
Number of farm returns.....	8,795	2,776	1,022	1,748	1,338	648	765
Net capital gain (less loss) in AGI: Number.....	368,734	94,155	42,034	71,803	68,090	36,695	39,356
Amount.....	4,051,237	119,577	74,952	185,823	289,092	246,684	541,155
Taxable Individual Retirement Arrangements distributions [6]: Number.....	102,653	30,718	17,107	22,276	17,726	7,384	5,957
Amount.....	887,467	124,369	91,570	159,169	175,733	110,156	149,500
Pensions and annuities in AGI: Number.....	334,705	111,076	55,358	72,133	54,267	21,524	16,257
Amount.....	4,510,725	803,760	653,809	1,044,957	977,100	466,010	428,125
Social Security benefits in AGI: Number.....	137,992	3,813	24,865	49,161	34,015	12,592	10,364
Amount.....	986,704	11,947	46,601	257,133	346,283	149,943	130,990
Total statutory adjustments: Number.....	286,277	92,797	42,319	62,121	41,106	18,602	20,220
Amount.....	651,218	94,154	67,843	117,172	104,259	66,203	116,173



**ARKANSAS**

Number of returns.....	1,066,104	558,007	166,186	183,331	98,053	31,055	21,935
Number of joint returns.....	488,033	129,136	81,830	134,653	87,305	28,599	19,810
Number with paid preparer's signature.....	590,672	285,829	92,313	108,522	60,303	20,095	16,736
Number of exemptions [3].....	2,222,393	928,403	369,121	471,876	278,296	89,932	62,991
Adjusted gross income (AGI) [4].....	31,216,296	5,087,613	4,078,123	7,118,386	5,904,763	2,645,460	2,888,877
Salaries and wages in AGI: Number.....	911,052	460,607	145,504	164,858	88,008	27,344	18,410
Amount.....	23,199,485	4,327,334	3,310,406	5,839,114	4,661,937	1,932,396	1,713,740
Taxable interest: Number.....	475,758	160,122	72,288	110,131	77,448	27,731	20,672
Amount.....	1,230,125	274,608	145,126	207,906	177,136	92,992	127,716
Tax-exempt interest [5]: Number.....	27,193	4,522	2,776	5,304	5,169	2,878	3,890
Amount.....	231,478	17,576	13,755	32,296	37,230	22,621	44,900
Dividends: Number.....	181,025	49,047	23,109	39,223	33,681	15,410	14,465
Amount.....	678,578	61,509	35,810	64,369	71,115	46,273	80,923
Business or profession net income (less loss):							
Number.....	161,683	70,099	24,318	32,302	18,843	6,876	6,508
Amount.....	1,239,005	229,363	133,395	204,179	170,636	108,882	219,293
Number of farm returns.....	52,036	20,977	8,106	11,408	6,528	2,151	1,963
Net capital gain (less loss) in AGI: Number.....	155,152	43,938	19,986	32,483	27,049	12,697	13,000
Amount.....	1,107,449	74,013	44,094	92,107	120,581	89,178	186,201
Taxable Individual Retirement Arrangements							
distributions [6]: Number.....	47,747	16,353	8,565	10,340	7,088	2,688	2,122
Amount.....	345,750	60,523	43,540	68,175	67,930	38,162	43,836
Pensions and annuities in AGI: Number.....	157,509	60,272	28,498	34,002	21,591	7,118	4,762
Amount.....	1,818,374	412,133	313,977	445,642	354,833	143,460	114,444
Social Security benefits in AGI: Number.....	59,610	1,541	11,298	23,424	13,774	4,634	3,756
Amount.....	390,872	5,353	18,391	111,066	135,684	54,817	48,304
Total statutory adjustments: Number.....	168,345	66,443	25,926	34,924	19,548	8,201	9,134
Amount.....	282,083	49,582	32,807	53,855	41,029	26,125	46,938
Self-employment retirement plans [6]: Number.....	4,495	195	258	604	841	664	1,270
Amount.....	35,522	414	604	1,983	3,622	4,166	13,495
Total itemized deductions [7]: Number.....	213,145	21,104	22,918	55,826	60,053	25,886	20,138
Amount.....	3,034,035	277,683	215,844	570,913	709,245	388,403	427,212
Medical and dental expense: Number.....	48,548	14,911	10,271	14,053	6,844	1,662	740
Amount.....	251,286	107,879	45,475	52,613	27,661	8,515	6,990
Taxes paid: Number.....	212,477	20,058	22,860	56,063	60,212	25,919	20,142
Amount.....	937,798	23,717	33,987	130,779	218,502	138,160	175,791
Interest paid: Number.....	173,475	13,094	16,919	46,888	52,876	22,291	16,020
Amount.....	1,020,817	101,496	69,532	209,339	265,554	134,644	134,996
Contributions: Number.....	183,607	14,780	18,173	47,099	53,669	24,077	18,907
Amount.....	661,119	28,004	38,611	106,838	141,436	80,303	94,739
Taxable income: Number.....	798,651	293,303	163,990	182,913	97,971	31,032	21,917
Amount.....	19,546,986	1,349,804	2,098,279	4,540,359	4,236,577	1,995,044	2,293,264



Total tax credits [8]: Number.....	62,854	11,200	10,745	19,032	12,778	4,108	3,284
Amount.....	35,012	3,224	3,956	6,933	5,279	1,915	2,509
Child care credit: Number.....	51,342	8,411	9,757	17,466	10,993	2,979	1,462
Amount.....	18,905	2,799	3,699	6,336	4,243	1,142	558
Earned income credit [9]: Number.....	254,655	214,470	40,185	--	--	--	--
Amount.....	404,698	374,460	30,237	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	205,829	193,750	12,079	--	--	--	--
Amount.....	330,595	322,418	8,177	--	--	--	--
Income tax [11]: Number.....	793,823	288,998	163,554	182,840	97,951	31,034	21,918
Amount.....	3,851,470	200,809	311,546	700,673	713,871	402,111	542,988
Total tax liability [12]: Number.....	836,082	330,296	164,302	182,984	97,992	31,044	21,929
Amount.....	4,109,121	258,755	341,740	750,290	755,302	426,498	578,637
Tax due at time of filing [13]: Number.....	243,936	76,981	39,666	57,648	37,723	15,867	11,829
Amount.....	580,933	39,626	37,887	79,934	86,969	65,825	114,158
Overpayments [14]: Number.....	770,430	447,088	122,342	120,744	56,890	13,537	7,892
Amount.....	1,020,597	562,512	129,739	141,121	92,730	30,423	34,810

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>CALIFORNIA</b>							
Number of returns.....	13,488,180	6,000,354	1,894,592	2,395,148	1,603,108	743,024	647,686
Number of joint returns.....	5,311,612	1,111,011	648,154	1,107,541	1,115,482	609,967	549,053
Number with paid preparer's signature.....	6,689,608	2,603,852	869,022	1,219,379	929,242	457,184	437,823
Number of exemptions [3].....	28,037,263	9,813,883	3,994,973	5,463,703	4,237,365	2,111,392	1,841,978
Adjusted gross income (AGI) [4].....	540,864,452	43,540,260	46,808,122	93,492,413	97,756,378	63,784,897	85,154,174
Salaries and wages in AGI: Number.....	11,233,207	4,687,162	1,617,356	2,105,271	1,424,989	666,660	565,295
Amount.....	399,727,422	44,135,711	37,646,989	76,251,253	78,396,278	50,830,067	61,391,390
Taxable interest: Number.....	7,261,257	1,973,934	917,064	1,570,886	1,319,325	671,684	609,991
Amount.....	20,184,190	3,329,918	1,531,130	2,638,901	2,756,449	1,760,566	2,794,030
Tax-exempt interest [5]: Number.....	572,360	82,007	44,924	94,502	104,884	68,614	104,324
Amount.....	6,670,069	444,897	258,826	683,491	757,226	647,792	1,192,079
Dividends: Number.....	2,990,448	696,376	286,435	546,693	558,745	342,553	396,204
Amount.....	12,506,087	1,316,385	672,897	1,317,742	1,563,507	1,135,439	2,071,108

Business or profession net income (less loss):								
Number.....	2,227,586	845,019	253,853	395,164	326,777	168,749	176,047	
Amount.....	29,046,561	3,318,794	2,127,323	3,843,573	4,071,271	3,074,384	6,361,474	
Number of farm returns.....	82,555	23,441	8,283	14,606	13,876	7,625	9,029	
Net capital gain (less loss) in AGI: Number.....	2,515,757	576,453	230,430	442,996	457,780	288,009	359,203	
Amount.....	31,292,142	1,652,808	361,829	923,202	1,477,456	1,421,183	3,823,080	
Taxable Individual Retirement Arrangements								
distributions [6]: Number.....	615,462	165,441	90,047	129,855	110,332	54,475	50,410	
Amount.....	5,748,178	727,774	501,933	902,300	1,049,887	725,616	1,114,952	
Pensions and annuities in AGI: Number.....	1,926,702	597,234	287,399	398,113	326,682	153,776	129,640	
Amount.....	27,120,857	4,468,730	3,487,429	5,848,252	5,758,095	3,124,114	3,202,693	
Social Security benefits in AGI: Number.....	859,060	23,124	141,856	284,407	211,950	88,995	79,466	
Amount.....	6,379,010	75,856	267,326	1,500,524	2,076,282	1,017,679	1,009,903	
Total statutory adjustments: Number.....	2,301,559	806,501	285,081	430,777	320,270	167,528	198,155	
Amount.....	6,495,823	811,515	494,336	944,596	944,562	671,983	1,360,056	
Self-employment retirement plans [6]: Number.....	180,531	8,846	9,329	23,620	33,194	26,992	49,333	
Amount.....	1,648,637	21,763	28,336	96,978	170,176	186,657	567,219	
Total itemized deductions [7]: Number.....	4,673,296	485,467	443,679	1,092,185	1,171,377	658,154	621,386	
Amount.....	97,791,187	7,292,403	5,696,538	14,986,547	19,513,712	13,933,780	18,367,982	
Medical and dental expense: Number.....	742,306	236,584	137,032	196,641	110,967	37,106	21,359	
Amount.....	4,249,185	1,484,374	728,537	916,084	585,290	236,219	224,866	
Taxes paid: Number.....	4,657,622	468,951	442,130	1,092,995	1,172,630	658,446	621,407	
Amount.....	31,904,394	1,148,223	927,569	3,213,493	5,128,270	4,269,088	6,746,516	
Interest paid: Number.....	3,985,926	379,776	361,374	931,461	1,022,948	581,445	537,238	
Amount.....	46,614,292	3,887,992	3,043,771	8,084,275	10,319,132	7,035,719	8,665,071	
Contributions: Number.....	4,147,391	305,359	370,216	977,110	1,087,860	623,970	590,842	
Amount.....	10,888,331	328,989	464,901	1,395,811	1,903,475	1,370,026	1,843,605	
Taxable income: Number.....	10,510,635	3,132,592	1,817,890	2,369,786	1,598,116	741,713	646,631	
Amount.....	360,350,944	14,770,889	24,108,385	57,879,854	64,992,240	44,041,227	62,084,932	
Total tax credits [8]: Number.....	1,020,847	123,009	139,292	234,134	218,846	122,782	121,041	
Amount.....	876,824	38,911	71,153	131,563	126,457	70,962	93,812	
Child care credit: Number.....	707,338	73,987	119,214	187,051	167,653	88,085	61,022	
Amount.....	354,581	31,273	62,848	95,999	85,505	44,302	29,399	
Earned income credit [9]: Number.....	2,328,577	1,973,569	355,008	--	--	--	--	
Amount.....	3,413,006	3,148,580	264,426	--	--	--	--	
Excess earned income credit (refundable) [10]:								
Number.....	1,848,909	1,719,889	129,020	--	--	--	--	
Amount.....	2,736,918	2,643,747	93,172	--	--	--	--	
Income tax [11]: Number.....	10,447,492	3,087,886	1,804,679	2,364,589	1,597,627	741,813	646,844	
Amount.....	80,227,832	2,216,436	3,552,941	9,283,221	11,335,180	8,748,502	14,510,427	
Total tax liability [12]: Number.....	10,982,288	3,578,546	1,834,274	2,376,078	1,599,766	742,305	647,184	
Amount.....	84,950,511	3,049,509	3,964,833	10,034,094	12,099,893	9,248,130	15,321,842	
Tax due at time of filing [13]: Number.....	3,590,262	1,061,114	513,121	772,112	556,183	295,556	285,204	

Amount.....	11,147,782	602,411	508,889	1,100,026	1,226,793	955,140	1,823,376
Overpayments [14]: Number.....	9,078,709	4,445,645	1,323,941	1,547,573	984,475	411,714	308,662
Amount.....	13,458,428	4,994,234	1,307,980	2,078,566	1,971,219	1,092,121	1,253,988

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>COLORADO</b>							
Number of returns.....	1,839,481	782,330	273,805	348,155	235,268	97,306	78,906
Number of joint returns.....	757,784	114,160	89,802	189,775	188,271	85,449	69,793
Number with paid preparer's signature.....	718,760	246,265	94,856	147,370	111,689	49,715	48,782
Number of exemptions [3].....	3,552,647	1,010,978	517,458	792,357	647,499	283,136	231,881
Adjusted gross income (AGI) [4].....	71,805,408	6,500,503	6,761,065	13,606,896	14,312,476	8,330,490	10,352,902
Salaries and wages in AGI: Number.....	1,579,077	632,865	240,222	312,806	214,402	88,821	69,995
Amount.....	52,125,006	5,849,171	5,490,964	11,045,071	11,457,941	6,478,713	7,073,521
Taxable interest: Number.....	1,090,001	313,013	143,892	243,572	200,347	90,142	75,702
Amount.....	2,416,447	369,843	189,718	329,987	336,935	207,162	327,840
Tax-exempt interest [5]: Number.....	86,651	13,370	7,298	15,221	16,481	10,183	14,780
Amount.....	720,774	51,973	32,525	79,959	114,044	65,495	134,496
Dividends: Number.....	491,844	121,522	49,799	95,963	96,769	53,602	54,475
Amount.....	1,627,869	180,091	90,284	183,823	219,533	161,121	294,068
Business or profession net income (less loss):							
Number.....	316,534	99,096	41,361	68,699	52,961	23,662	22,738
Amount.....	3,175,994	315,987	262,468	508,539	529,378	363,902	681,836
Number of farm returns.....	34,056	12,544	4,556	6,941	4,866	1,995	2,112
Net capital gain (less loss) in AGI: Number.....	422,166	103,547	41,700	79,513	80,276	46,071	51,080
Amount.....	4,684,314	197,720	83,754	211,048	314,631	286,308	686,406
Taxable Individual Retirement Arrangements distributions [6]: Number.....	83,281	22,228	13,370	19,154	15,122	6,489	5,488
Amount.....	658,911	81,709	65,102	118,744	131,703	84,468	115,912
Pensions and annuities in AGI: Number.....	276,764	79,206	43,079	62,611	49,551	21,262	16,926
Amount.....	3,779,660	568,017	509,131	906,399	858,740	424,156	401,897
Social Security benefits in AGI: Number.....	101,922	2,440	16,758	36,955	25,506	9,365	8,165
Amount.....	682,718	7,644	29,070	174,621	234,343	101,104	98,433
Total statutory adjustments: Number.....	349,409	101,259	49,659	78,771	53,823	25,277	28,195



	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>CONNECTICUT</b>							
Number of returns.....	1,581,255	591,428	211,622	297,236	230,787	112,010	98,163
Number of joint returns.....	640,957	70,200	52,531	125,678	171,750	98,042	87,180
Number with paid preparer's signature.....	621,356	182,432	68,425	117,797	108,837	55,569	56,859
Number of exemptions [3].....	2,960,169	663,113	353,782	599,654	606,142	324,661	289,971
Adjusted gross income (AGI) [4].....	81,343,550	4,474,081	5,250,620	11,665,489	14,118,659	9,616,628	12,960,785
Salaries and wages in AGI: Number.....	1,320,267	434,701	180,656	265,796	211,339	103,788	89,023
Amount.....	60,288,190	3,713,708	4,130,247	9,489,312	11,553,340	7,920,087	9,818,906
Taxable interest: Number.....	1,099,133	290,890	127,096	228,395	209,954	107,414	95,846
Amount.....	2,802,336	431,381	212,306	357,582	373,885	222,878	331,054
Tax-exempt interest [5]: Number.....	108,377	15,383	7,500	15,837	18,493	12,741	20,440
Amount.....	1,122,864	54,460	34,193	87,276	113,140	84,773	193,659
Dividends: Number.....	506,442	125,219	44,146	84,803	92,447	58,383	66,835
Amount.....	2,303,817	204,765	102,385	207,164	257,576	190,543	377,620
Business or profession net income (less loss):							
Number.....	213,001	53,670	22,294	41,590	40,629	21,216	23,183
Amount.....	3,414,474	249,436	205,414	422,014	484,097	357,059	770,487
Number of farm returns.....	3,245	911	309	618	564	287	317
Net capital gain (less loss) in AGI: Number.....	382,126	88,563	30,063	60,274	68,094	44,953	57,137
Amount.....	5,428,300	198,683	49,980	129,183	211,731	208,596	544,053
Taxable Individual Retirement Arrangements							
distributions [6]: Number.....	100,666	30,736	15,328	20,133	16,725	7,912	7,369
Amount.....	807,789	112,202	74,935	122,974	136,086	92,784	153,724
Pensions and annuities in AGI: Number.....	270,770	87,724	37,956	52,208	45,045	21,878	19,181
Amount.....	3,485,540	586,190	406,126	677,235	706,414	405,896	450,812
Social Security benefits in AGI: Number.....	123,361	3,376	21,850	40,546	30,326	12,008	10,964
Amount.....	937,834	9,603	41,158	221,904	312,975	144,001	144,934
Total statutory adjustments: Number.....	259,141	60,327	31,528	53,764	44,481	23,186	28,600
Amount.....	862,468	71,849	56,349	113,375	117,645	84,573	184,861
Self-employment retirement plans [6]: Number.....	25,787	809	942	2,756	4,595	3,737	7,194
Amount.....	233,085	1,917	2,768	10,260	20,351	22,075	73,708
Total itemized deductions [7]: Number.....	609,329	41,654	42,216	125,567	165,811	99,947	94,678
Amount.....	11,945,137	843,780	461,376	1,492,280	2,360,230	1,759,295	2,335,303
Medical and dental expense: Number.....	81,932	24,368	14,839	21,542	13,432	4,480	2,835
Amount.....	736,504	381,413	74,863	106,862	77,472	37,952	42,902
Taxes paid: Number.....	608,361	40,003	42,168	125,913	166,120	100,013	94,681
Amount.....	5,119,400	137,162	139,345	511,969	920,586	740,069	1,046,784
Interest paid: Number.....	516,141	26,921	32,236	106,368	146,738	88,326	81,571
Amount.....	4,776,759	277,049	184,587	672,881	1,056,288	741,928	937,636
Contributions: Number.....	561,619	29,848	36,269	112,804	155,722	96,282	92,050
Amount.....	1,346,498	26,178	35,112	117,732	195,131	156,596	240,996
Taxable income: Number.....	1,356,649	373,568	207,477	295,509	230,203	111,847	98,068

Amount.....	59,758,017	1,743,760	3,070,149	7,754,515	9,833,716	6,961,613	9,885,605
Total tax credits [8]: Number.....	113,025	11,590	10,284	18,320	24,750	16,352	18,051
Amount.....	112,860	2,379	4,207	7,050	10,767	7,583	10,633
Child care credit: Number.....	64,928	4,533	7,992	13,095	18,102	11,244	8,082
Amount.....	29,776	1,768	3,815	5,765	8,257	5,340	3,829
Earned income credit [9]: Number.....	140,434	115,194	25,240	--	--	--	--
Amount.....	174,875	157,344	17,532	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	103,902	97,509	6,393	--	--	--	--
Amount.....	134,837	130,763	4,074	--	--	--	--
Income tax [11]: Number.....	1,353,356	370,790	207,062	295,386	230,188	111,854	98,082
Amount.....	14,245,060	266,106	457,924	1,266,866	1,721,233	1,394,550	2,323,540
Total tax liability [12]: Number.....	1,380,136	395,104	208,707	295,989	230,330	111,892	98,115
Amount.....	14,789,404	320,744	495,815	1,346,121	1,811,098	1,455,074	2,429,751
Tax due at time of filing [13]: Number.....	428,455	128,180	48,287	78,620	68,430	41,213	41,516
Amount.....	1,497,512	61,094	45,506	104,942	132,680	110,434	219,705
Overpayments [14]: Number.....	1,060,480	413,794	156,941	209,428	154,151	65,930	49,125
Amount.....	1,633,578	344,633	153,740	304,686	322,441	168,368	186,383

See footnotes in file footnt2.txt.

## Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>DELAWARE</b>							
Number of returns.....	349,682	146,221	51,153	65,604	46,710	20,706	15,332
Number of joint returns.....	138,153	18,657	14,535	32,027	37,175	18,559	13,792
Number with paid preparer's signature.....	126,079	42,310	16,429	26,158	20,953	9,381	7,810
Number of exemptions [3].....	677,015	195,670	94,296	143,050	127,017	60,767	45,049
Adjusted gross income (AGI) [4].....	13,759,268	1,336,036	1,261,072	2,567,733	2,853,654	1,772,649	1,996,982
Salaries and wages in AGI: Number.....	302,072	119,295	44,613	59,091	42,747	19,126	13,884
Amount.....	10,259,350	1,076,736	1,003,112	2,068,310	2,292,180	1,428,919	1,470,091
Taxable interest: Number.....	198,170	53,061	25,156	43,603	38,810	18,967	14,664
Amount.....	420,495	73,094	39,131	65,138	65,611	40,144	53,119
Tax-exempt interest [5]: Number.....	16,183	2,019	1,249	2,657	3,247	2,111	2,949
Amount.....	174,071	6,496	5,236	14,699	21,603	16,925	28,675
Dividends: Number.....	92,273	20,986	9,489	17,586	18,554	11,011	11,118

Amount.....	480,210	31,090	19,799	39,842	51,746	38,677	74,050
Business or profession net income (less loss):							
Number.....	37,508	10,714	4,579	8,194	6,819	3,227	2,989
Amount.....	372,503	35,819	29,892	56,086	57,725	39,178	79,014
Number of farm returns.....	2,822	858	394	648	497	196	151
Net capital gain (less loss) in AGI: Number.....	65,769	13,445	5,850	12,191	13,406	8,327	9,225
Amount.....	623,787	21,241	10,207	26,368	42,556	39,774	93,033
Taxable Individual Retirement Arrangements							
distributions [6]: Number.....	18,030	4,740	2,833	3,912	3,416	1,619	1,212
Amount.....	132,774	16,009	12,799	23,682	27,940	17,975	24,182
Pensions and annuities in AGI: Number.....	67,224	20,510	10,262	14,243	11,976	5,340	3,928
Amount.....	908,886	148,393	122,219	195,812	198,602	104,976	100,281
Social Security benefits in AGI: Number.....	25,579	615	4,443	8,865	6,447	2,525	2,025
Amount.....	193,372	2,050	8,018	48,078	67,992	31,145	26,480
Total statutory adjustments: Number.....	43,342	11,513	6,050	9,887	7,188	3,405	3,709
Amount.....	99,959	11,836	9,331	16,893	15,804	9,698	19,468
Self-employment retirement plans [6]: Number.....	2,594	91	107	316	514	383	754
Amount.....	19,519	244	257	903	1,993	1,994	6,699
Total itemized deductions [7]: Number.....	119,936	7,252	10,086	30,163	34,992	18,760	14,802
Amount.....	1,894,878	76,145	94,200	320,425	456,227	308,266	334,106
Medical and dental expense: Number.....	21,377	5,408	5,351	6,413	2,610	896	594
Amount.....	110,567	23,895	18,176	28,362	16,694	8,275	10,365
Taxes paid: Number.....	120,824	7,112	10,317	30,615	35,273	18,807	14,818
Amount.....	659,479	9,523	18,388	83,652	147,102	113,102	142,186
Interest paid: Number.....	108,098	5,521	8,924	27,859	32,481	17,220	12,925
Amount.....	823,826	34,646	48,107	167,285	222,848	137,379	131,223
Contributions: Number.....	110,098	5,463	8,579	26,963	32,790	18,107	14,405
Amount.....	291,372	6,060	10,201	35,194	52,953	38,962	46,980
Taxable income: Number.....	292,587	90,086	50,474	65,387	46,669	20,696	15,324
Amount.....	9,336,622	435,763	715,140	1,682,308	1,999,880	1,297,629	1,546,857
Total tax credits [8]: Number.....	27,393	3,738	3,505	5,695	6,569	3,300	3,046
Amount.....	15,582	1,124	1,499	2,339	2,869	1,494	2,275
Child care credit: Number.....	19,715	2,686	3,079	4,762	5,340	2,369	1,279
Amount.....	8,685	999	1,411	2,059	2,451	1,094	575
Earned income credit [9]: Number.....	49,660	41,077	8,583	--	--	--	--
Amount.....	72,037	65,846	6,191	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	39,168	36,722	2,446	--	--	--	--
Amount.....	58,420	56,799	1,621	--	--	--	--
Income tax [11]: Number.....	291,168	88,825	50,339	65,363	46,668	20,697	15,323
Amount.....	1,968,024	64,932	106,037	268,676	344,000	259,177	361,796
Total tax liability [12]: Number.....	296,507	93,930	50,528	65,398	46,673	20,698	15,325
Amount.....	2,036,419	74,380	112,172	280,576	356,456	266,606	373,598

Tax due at time of filing [13]: Number.....	89,327	23,394	11,625	18,832	15,987	9,348	7,806
Amount.....	213,279	10,683	9,634	22,477	28,150	22,999	37,706
Overpayments [14]: Number.....	246,205	114,881	38,449	45,319	29,470	10,635	6,496
Amount.....	315,312	116,168	36,864	58,001	50,824	22,121	20,418

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>DISTRICT OF COLUMBIA</b>							
Number of returns.....	270,163	114,272	49,852	51,935	25,222	11,138	12,243
Number of joint returns.....	44,684	6,909	4,988	7,691	7,803	5,250	7,892
Number with paid preparer's signature.....	102,946	41,784	16,764	18,196	10,175	5,073	6,663
Number of exemptions [3].....	460,598	178,603	88,780	87,161	43,798	21,510	26,805
Adjusted gross income (AGI) [4].....	11,229,606	968,421	1,232,934	1,994,885	1,529,101	956,698	1,655,239
Salaries and wages in AGI: Number.....	225,457	91,020	43,452	45,357	21,594	9,484	10,352
Amount.....	7,735,728	907,337	1,023,909	1,628,914	1,184,870	714,753	1,139,503
Taxable interest: Number.....	129,504	32,629	19,570	30,434	20,026	9,879	11,561
Amount.....	409,585	47,209	18,287	38,040	40,617	29,205	54,780
Tax-exempt interest [5]: Number.....	14,171	1,320	715	1,766	2,262	1,829	3,411
Amount.....	231,486	6,677	4,032	11,566	30,421	15,809	38,674
Dividends: Number.....	54,568	9,999	5,186	10,295	9,545	5,952	8,743
Amount.....	398,259	18,208	9,956	23,326	31,590	30,953	75,898
Business or profession net income (less loss):							
Number.....	31,426	11,027	3,753	5,289	3,811	2,308	3,381
Amount.....	399,276	32,353	19,856	37,842	39,867	36,332	96,616
Number of farm returns.....	301	39	18	34	43	31	70
Net capital gain (less loss) in AGI: Number.....	43,042	7,351	3,476	7,407	7,507	4,963	7,707
Amount.....	708,851	29,456	6,737	16,825	26,810	27,225	93,307
Taxable Individual Retirement Arrangements distributions [6]: Number.....	8,199	1,645	1,121	1,767	1,419	805	1,003
Amount.....	66,278	7,088	4,706	9,393	9,564	7,590	14,155
Pensions and annuities in AGI: Number.....	47,156	15,441	8,340	10,095	6,148	2,815	3,097
Amount.....	952,449	158,690	139,881	216,452	171,048	94,183	117,610
Social Security benefits in AGI: Number.....	14,785	525	2,247	4,767	3,214	1,475	1,762
Amount.....	99,406	2,077	4,650	20,939	24,575	14,241	21,156





			\$30,000	\$50,000	\$75,000	\$100,000	\$200,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>FLORIDA</b>							
Number of returns.....	6,748,748	3,304,114	1,049,241	1,141,907	683,178	261,328	218,013
Number of joint returns.....	2,691,662	617,367	394,531	654,083	541,376	223,863	184,341
Number with paid preparer's signature.....	2,838,226	1,222,016	402,321	500,792	336,589	145,158	150,732
Number of exemptions [3].....	12,978,854	5,029,590	2,054,972	2,568,581	1,781,078	712,977	588,093
Adjusted gross income (AGI) [4].....	245,121,880	28,190,558	25,758,074	44,386,763	41,416,556	22,357,938	28,906,679
Salaries and wages in AGI: Number.....	5,444,429	2,570,344	877,014	967,651	573,529	216,270	171,001
Amount.....	159,269,417	24,547,322	19,820,582	33,798,785	30,184,962	15,501,657	17,071,792
Taxable interest: Number.....	3,480,420	1,143,357	519,698	741,492	549,670	233,189	204,300
Amount.....	12,907,934	2,181,266	1,141,828	1,762,091	1,685,547	985,001	1,581,161
Tax-exempt interest [5]: Number.....	351,869	61,289	36,148	67,297	65,547	35,520	48,508
Amount.....	6,072,785	409,078	266,997	784,200	803,390	500,008	1,010,615
Dividends: Number.....	1,603,681	450,938	200,109	313,772	275,417	139,765	147,337
Amount.....	9,128,224	1,016,735	583,497	1,054,836	1,174,243	793,325	1,432,047
Business or profession net income (less loss):							
Number.....	955,221	419,940	126,072	169,617	115,709	49,710	49,886
Amount.....	9,102,208	1,730,417	817,963	1,234,324	1,074,941	709,408	1,490,174
Number of farm returns.....	41,004	12,070	4,802	7,975	6,722	3,151	3,618
Net capital gain (less loss) in AGI: Number.....	1,342,253	361,842	158,603	255,249	229,188	121,457	139,056
Amount.....	21,187,165	825,432	280,575	690,725	1,054,177	932,464	2,286,371
Taxable Individual Retirement Arrangements							
distributions [6]: Number.....	406,946	124,729	66,949	83,803	65,156	28,816	26,969
Amount.....	3,869,558	510,761	359,143	585,036	653,898	437,273	735,467
Pensions and annuities in AGI: Number.....	1,236,111	428,736	207,401	257,809	186,566	74,312	60,164
Amount.....	17,369,500	3,029,088	2,472,810	3,898,938	3,597,663	1,758,400	1,720,113
Social Security benefits in AGI: Number.....	596,629	18,102	104,843	203,302	139,693	55,179	52,344
Amount.....	4,562,381	65,595	209,936	1,119,878	1,453,399	675,921	692,581
Total statutory adjustments: Number.....	1,089,065	415,530	155,670	212,144	131,977	60,220	70,638
Amount.....	2,292,062	388,376	238,694	388,565	322,957	200,756	369,457
Self-employment retirement plans [6]: Number.....	38,504	2,175	2,376	5,203	7,327	5,322	9,546
Amount.....	311,534	4,713	6,497	18,169	32,398	33,281	101,374
Total itemized deductions [7]: Number.....	1,615,241	214,663	199,007	397,489	372,224	185,559	173,787
Amount.....	25,352,956	3,052,912	2,066,979	4,338,377	4,735,834	2,868,439	3,671,156
Medical and dental expense: Number.....	399,087	122,050	81,074	107,003	58,663	18,333	10,543
Amount.....	2,643,279	1,160,781	355,130	480,751	317,993	141,434	135,601
Taxes paid: Number.....	1,537,683	191,186	182,601	376,390	361,728	182,203	171,356
Amount.....	4,911,761	378,637	336,864	656,904	790,873	535,324	822,280
Interest paid: Number.....	1,408,256	166,078	167,254	352,328	339,651	168,939	152,706
Amount.....	11,790,171	1,182,595	950,723	2,178,635	2,442,448	1,438,335	1,745,724
Contributions: Number.....	1,402,560	148,196	163,141	343,914	338,854	173,786	164,764
Amount.....	4,536,380	165,441	221,760	557,909	706,981	463,058	663,649

Taxable income: Number.....	5,273,116	1,854,276	1,031,431	1,136,441	681,760	260,805	217,592
Amount.....	172,489,964	9,063,695	13,938,064	29,100,857	30,159,453	17,193,487	23,509,181
Total tax credits [8]: Number.....	503,613	81,509	74,729	118,637	105,252	46,605	46,158
Amount.....	376,222	23,803	30,943	51,642	51,876	26,255	39,989
Child care credit: Number.....	332,710	53,660	61,173	92,886	76,500	28,290	16,816
Amount.....	144,564	19,463	26,980	39,831	35,339	13,255	7,908
Earned income credit [9]: Number.....	1,266,063	1,081,010	185,053	--	--	--	--
Amount.....	1,857,110	1,720,212	136,899	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	997,837	941,544	56,293	--	--	--	--
Amount.....	1,483,277	1,445,136	38,141	--	--	--	--
Income tax [11]: Number.....	5,240,386	1,826,202	1,027,610	1,135,548	681,656	260,843	217,662
Amount.....	38,674,159	1,358,701	2,067,048	4,615,542	5,260,127	3,527,465	5,645,519
Total tax liability [12]: Number.....	5,479,546	2,057,396	1,033,213	1,137,129	682,120	261,014	217,784
Amount.....	40,151,555	1,720,165	2,224,560	4,862,833	5,473,289	3,650,050	5,833,890
Tax due at time of filing [13]: Number.....	1,701,179	505,712	253,774	366,722	275,334	131,010	116,864
Amount.....	5,942,985	282,359	226,051	482,095	581,716	455,752	858,231
Overpayments [14]: Number.....	4,613,433	2,537,953	761,131	732,016	374,595	112,706	76,538
Amount.....	6,186,548	2,874,035	767,189	934,984	669,080	276,831	333,542

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>GEORGIA</b>							
Number of returns.....	3,305,276	1,526,802	504,458	579,598	375,334	153,972	125,203
Number of joint returns.....	1,290,762	220,599	160,420	319,140	306,164	137,072	112,130
Number with paid preparer's signature.....	1,404,043	588,436	193,716	253,976	180,440	77,662	75,935
Number of exemptions [3].....	6,701,531	2,354,349	1,019,255	1,348,546	1,039,411	450,421	370,853
Adjusted gross income (AGI) [4].....	120,330,952	13,824,790	12,409,400	22,592,490	22,822,649	13,180,824	16,449,563
Salaries and wages in AGI: Number.....	2,935,903	1,301,173	457,882	535,452	349,573	143,440	114,043
Amount.....	92,908,264	12,325,293	10,626,162	19,228,031	19,091,029	10,756,882	12,085,988
Taxable interest: Number.....	1,485,772	383,920	190,351	330,429	288,039	136,337	117,618
Amount.....	3,331,793	540,493	290,521	483,589	491,801	299,820	454,300
Tax-exempt interest [5]: Number.....	85,939	10,754	6,206	13,059	15,344	10,506	16,702
Amount.....	803,216	43,847	28,713	76,490	95,238	73,262	143,321

Dividends: Number.....	621,177	126,062	56,139	116,529	128,715	77,070	83,216
Amount.....	2,247,851	185,739	98,611	201,426	266,233	206,402	410,399
Business or profession net income (less loss):							
Number.....	456,787	164,945	60,298	91,873	68,659	30,087	29,744
Amount.....	4,411,423	608,035	374,913	635,539	619,443	415,608	908,856
Number of farm returns.....	52,001	15,573	6,420	10,850	9,313	3,840	3,847
Net capital gain (less loss) in AGI: Number.....	472,941	97,313	41,447	83,795	90,708	57,149	70,309
Amount.....	5,475,295	210,586	84,786	206,138	327,260	304,506	786,157
Taxable Individual Retirement Arrangements							
distributions [6]: Number.....	117,042	30,273	18,230	26,091	21,815	9,860	8,297
Amount.....	958,514	118,173	89,875	163,472	190,170	125,759	169,632
Pensions and annuities in AGI: Number.....	448,300	132,774	70,837	100,232	78,527	33,366	25,737
Amount.....	5,667,950	910,968	777,944	1,290,565	1,237,163	647,819	604,757
Social Security benefits in AGI: Number.....	152,146	3,981	25,416	54,418	37,439	14,390	12,086
Amount.....	1,066,399	13,241	44,439	262,592	363,256	166,547	154,137
Total statutory adjustments: Number.....	490,188	159,595	67,379	101,842	70,245	33,183	38,634
Amount.....	1,069,588	139,017	94,892	168,292	151,926	100,985	209,529
Self-employment retirement plans [6]: Number.....	25,496	1,000	1,121	3,002	4,469	3,594	7,319
Amount.....	216,929	2,150	2,865	10,276	18,876	20,755	73,793
Total itemized deductions [7]: Number.....	1,019,089	77,100	103,131	260,973	279,391	139,411	120,164
Amount.....	16,250,279	1,110,508	1,078,205	2,851,767	3,698,708	2,349,795	2,821,156
Medical and dental expense: Number.....	168,917	41,730	35,889	52,872	27,189	7,327	3,517
Amount.....	1,029,261	464,780	198,100	176,970	106,156	39,088	31,225
Taxes paid: Number.....	1,021,595	75,210	103,640	263,432	280,602	139,582	120,180
Amount.....	5,269,627	120,337	194,553	724,966	1,151,339	813,090	1,085,524
Interest paid: Number.....	903,576	56,824	85,084	234,162	258,446	128,029	107,677
Amount.....	6,690,171	388,975	437,068	1,296,602	1,643,607	990,470	1,157,608
Contributions: Number.....	910,786	56,249	86,973	229,109	255,050	131,519	114,426
Amount.....	2,730,975	82,699	148,513	424,789	568,149	371,157	459,897
Taxable income: Number.....	2,612,001	843,800	496,833	577,539	374,953	153,888	125,117
Amount.....	79,989,249	4,009,360	6,701,959	14,466,154	15,892,101	9,603,212	12,675,829
Total tax credits [8]: Number.....	235,340	39,719	37,343	52,998	51,339	22,621	20,164
Amount.....	134,202	12,966	16,941	22,068	23,009	10,796	13,474
Child care credit: Number.....	188,994	30,749	34,971	48,035	45,025	17,669	10,664
Amount.....	81,876	11,652	16,298	20,060	20,047	8,009	4,824
Earned income credit [9]: Number.....	688,637	580,247	108,390	--	--	--	--
Amount.....	1,076,620	996,164	80,456	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	555,366	523,070	32,296	--	--	--	--
Amount.....	879,553	858,007	21,546	--	--	--	--
Income tax [11]: Number.....	2,594,431	828,486	494,917	577,197	374,918	153,892	125,136
Amount.....	16,857,763	604,269	990,434	2,285,149	2,711,688	1,920,048	2,982,226
Total tax liability [12]: Number.....	2,690,077	920,427	497,682	577,919	375,070	153,920	125,161

Amount.....	17,652,191	749,041	1,069,100	2,422,576	2,841,325	1,996,247	3,107,038
Tax due at time of filing [13]: Number.....	792,077	211,816	113,085	173,175	134,814	72,708	62,719
Amount.....	2,333,410	118,326	114,948	232,064	271,783	212,552	394,945
Overpayments [14]: Number.....	2,390,879	1,242,038	382,715	395,282	231,187	76,028	54,122
Amount.....	3,321,297	1,543,113	395,098	497,977	403,055	172,111	197,692

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>HAWAII</b>							
Number of returns.....	549,619	229,846	90,245	105,389	70,108	30,118	19,225
Number of joint returns.....	225,630	39,378	30,563	54,057	54,109	26,738	16,902
Number with paid preparer's signature.....	208,989	70,691	29,703	43,127	33,657	15,653	12,144
Number of exemptions [3].....	1,066,834	304,601	173,007	239,267	193,742	88,603	54,862
Adjusted gross income (AGI) [4].....	19,537,774	1,859,457	2,229,403	4,105,994	4,272,034	2,577,271	2,473,022
Salaries and wages in AGI: Number.....	460,857	177,385	78,920	93,512	63,189	27,283	16,847
Amount.....	14,606,974	1,710,143	1,824,943	3,295,667	3,336,671	1,981,003	1,649,552
Taxable interest: Number.....	375,803	115,277	60,425	84,279	63,641	28,840	18,728
Amount.....	667,531	123,745	61,956	108,757	112,170	70,669	83,973
Tax-exempt interest [5]: Number.....	23,896	3,866	2,111	4,554	4,892	3,215	3,503
Amount.....	155,828	13,332	7,324	19,618	24,902	18,168	27,388
Dividends: Number.....	135,987	32,172	15,802	28,385	27,253	15,686	12,896
Amount.....	402,236	42,942	21,974	49,003	60,470	45,574	69,739
Business or profession net income (less loss):							
Number.....	80,840	27,035	10,471	16,413	13,506	6,659	5,207
Amount.....	777,848	74,971	58,648	107,169	119,812	87,606	160,766
Number of farm returns.....	5,932	2,217	888	1,139	946	356	260
Net capital gain (less loss) in AGI: Number.....	103,323	23,640	11,118	21,076	20,619	12,244	11,042
Amount.....	746,617	83,127	14,539	41,395	63,852	58,889	130,425
Taxable Individual Retirement Arrangements distributions [6]: Number.....	28,202	7,168	4,239	6,496	5,395	2,582	1,862
Amount.....	210,772	26,908	20,520	39,661	44,165	29,514	33,412
Pensions and annuities in AGI: Number.....	98,519	28,599	15,343	21,738	17,819	8,241	5,540
Amount.....	1,543,083	211,312	196,805	353,300	365,348	196,940	162,554
Social Security benefits in AGI: Number.....	39,715	873	6,160	13,971	10,325	4,346	3,089

Amount.....	289,243	2,752	10,703	68,279	100,750	51,428	40,912
Total statutory adjustments: Number.....	87,255	27,641	14,120	19,412	12,260	5,994	5,651
Amount.....	191,944	30,552	22,418	35,449	28,554	18,388	32,136
Self-employment retirement plans [6]: Number.....	5,655	380	342	835	1,185	860	1,371
Amount.....	41,256	716	908	2,795	5,293	5,089	14,275
Total itemized deductions [7]: Number.....	179,606	15,261	18,488	46,303	50,275	26,566	18,130
Amount.....	3,344,874	195,137	207,839	606,403	841,600	562,846	607,695
Medical and dental expense: Number.....	27,167	7,988	5,774	7,939	3,984	993	431
Amount.....	114,285	36,040	19,623	26,630	16,668	6,566	6,033
Taxes paid: Number.....	178,881	14,572	18,365	46,353	50,296	26,589	18,122
Amount.....	971,916	24,662	36,527	144,876	236,118	178,917	186,446
Interest paid: Number.....	143,456	10,682	13,525	35,262	41,575	23,140	15,490
Amount.....	1,713,302	108,907	114,053	332,801	468,640	303,563	263,989
Contributions: Number.....	159,699	10,221	15,675	41,221	46,194	25,073	17,036
Amount.....	304,023	11,298	19,072	53,774	68,694	44,141	45,454
Taxable income: Number.....	455,387	139,480	87,732	104,350	69,871	30,079	19,194
Amount.....	12,563,642	709,973	1,218,589	2,559,500	2,810,878	1,766,452	1,809,826
Total tax credits [8]: Number.....	40,984	4,725	4,551	9,157	10,320	5,951	4,632
Amount.....	31,669	1,020	1,557	3,582	4,410	2,840	3,383
Child care credit: Number.....	26,436	1,894	3,483	6,843	7,585	4,119	2,204
Amount.....	9,816	595	1,223	2,546	2,809	1,590	914
Earned income credit [9]: Number.....	61,172	49,659	11,513	--	--	--	--
Amount.....	72,081	64,094	7,987	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	44,294	40,844	3,450	--	--	--	--
Amount.....	53,984	51,683	2,301	--	--	--	--
Income tax [11]: Number.....	453,756	138,202	87,508	104,237	69,853	30,078	19,196
Amount.....	2,463,258	106,725	181,568	409,425	481,412	344,411	416,826
Total tax liability [12]: Number.....	468,548	151,672	88,321	104,636	69,935	30,093	19,208
Amount.....	2,592,221	128,385	194,028	432,107	504,475	359,077	437,621
Tax due at time of filing [13]: Number.....	146,931	40,304	21,586	34,492	26,041	13,400	9,063
Amount.....	280,311	18,872	16,781	39,339	46,099	35,454	50,384
Overpayments [14]: Number.....	367,366	169,672	66,341	67,281	40,559	14,581	7,642
Amount.....	434,925	141,781	59,587	84,279	71,742	33,904	28,580

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under	\$20,000	\$30,000	\$50,000	\$75,000	\$100,000

		\$20,000 [1]	under \$30,000	under \$50,000	under \$75,000	under \$100,000	under \$200,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>IDAHO</b>							
Number of returns.....	507,786	241,013	77,795	97,908	56,929	17,780	12,288
Number of joint returns.....	253,119	57,328	41,212	72,507	50,983	16,403	11,095
Number with paid preparer's signature.....	260,310	105,446	40,898	55,782	33,867	11,311	9,293
Number of exemptions [3].....	1,106,319	358,425	185,121	277,903	178,147	55,901	38,389
Adjusted gross income (AGI) [4].....	16,378,066	1,921,092	1,918,336	3,819,806	3,433,775	1,514,345	1,614,025
Salaries and wages in AGI: Number.....	429,240	193,532	66,951	87,977	51,650	15,741	10,156
Amount.....	11,735,584	1,727,890	1,502,802	3,084,659	2,712,244	1,096,837	916,546
Taxable interest: Number.....	281,841	96,874	40,724	64,977	47,269	16,276	11,715
Amount.....	675,821	145,117	69,962	107,510	95,951	52,414	77,303
Tax-exempt interest [5]: Number.....	18,173	3,352	1,944	3,606	3,552	1,876	2,362
Amount.....	139,698	11,305	8,129	19,638	19,841	12,017	21,323
Dividends: Number.....	107,232	29,779	12,754	22,819	21,053	9,332	8,222
Amount.....	349,629	41,849	22,438	41,119	43,148	28,102	44,439
Business or profession net income (less loss):							
Number.....	92,176	33,073	14,539	21,977	13,176	4,450	3,690
Amount.....	739,899	76,526	74,515	133,698	113,673	77,548	147,051
Number of farm returns.....	24,815	9,243	3,812	5,621	3,598	1,133	986
Net capital gain (less loss) in AGI: Number.....	101,095	29,445	12,198	20,868	18,520	8,498	8,156
Amount.....	1,010,408	71,126	35,065	72,904	94,028	66,624	138,037
Taxable Individual Retirement Arrangements							
distributions [6]: Number.....	23,283	7,664	4,194	5,276	3,645	1,244	988
Amount.....	167,000	28,060	21,038	33,342	33,537	16,865	22,412
Pensions and annuities in AGI: Number.....	76,841	27,835	13,391	17,152	11,519	3,694	2,562
Amount.....	904,927	193,726	153,891	227,960	180,917	71,364	58,722
Social Security benefits in AGI: Number.....	28,306	740	5,405	10,945	6,580	2,147	1,884
Amount.....	186,527	2,227	8,873	52,394	65,955	24,911	23,977
Total statutory adjustments: Number.....	93,388	31,351	15,408	22,655	12,337	4,793	4,781
Amount.....	184,248	28,021	21,893	38,120	29,416	18,061	29,319
Self-employment retirement plans [6]: Number.....	4,166	218	246	662	955	668	963
Amount.....	31,762	520	595	2,172	4,105	4,440	11,059
Total itemized deductions [7]: Number.....	153,142	15,563	17,623	45,975	42,772	15,900	11,456
Amount.....	2,281,487	176,243	172,434	497,711	559,098	267,467	272,021
Medical and dental expense: Number.....	31,580	9,914	6,534	9,660	4,219	899	333
Amount.....	131,351	50,592	23,983	34,001	14,677	4,893	2,549
Taxes paid: Number.....	152,277	14,792	17,548	45,967	42,773	15,891	11,455
Amount.....	738,111	23,580	33,378	127,137	182,988	101,261	116,432
Interest paid: Number.....	134,459	11,439	15,054	41,558	39,273	14,297	9,770
Amount.....	940,571	64,851	76,450	226,357	239,600	104,012	97,335
Contributions: Number.....	128,113	10,131	13,330	37,544	37,859	14,780	10,770

Amount.....	387,248	16,255	23,744	73,543	89,296	44,449	51,096
Taxable income: Number.....	400,839	137,018	75,435	97,407	56,870	17,764	12,277
Amount.....	10,302,523	598,568	936,284	2,292,498	2,329,976	1,092,609	1,240,676
Total tax credits [8]: Number.....	35,972	4,777	5,630	11,256	8,099	2,753	2,229
Amount.....	20,723	1,210	1,875	4,117	3,515	1,406	1,956
Child care credit: Number.....	26,743	3,036	4,760	9,719	6,526	1,730	835
Amount.....	9,582	970	1,573	3,363	2,587	686	338
Earned income credit [9]: Number.....	81,449	64,081	17,368	--	--	--	--
Amount.....	116,619	103,703	12,917	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	61,649	55,739	5,910	--	--	--	--
Amount.....	90,029	85,851	4,177	--	--	--	--
Income tax [11]: Number.....	398,460	135,060	75,127	97,304	56,854	17,769	12,276
Amount.....	2,056,068	90,219	138,906	352,880	386,132	216,079	290,821
Total tax liability [12]: Number.....	417,026	152,423	76,089	97,510	56,884	17,771	12,278
Amount.....	2,206,719	117,637	156,658	384,044	413,428	231,129	311,204
Tax due at time of filing [13]: Number.....	150,045	46,756	23,762	37,774	23,315	9,176	6,766
Amount.....	383,738	22,797	23,678	52,310	54,640	37,221	62,668
Overpayments [14]: Number.....	329,063	175,802	51,722	57,243	31,608	7,617	4,274
Amount.....	371,829	167,360	47,939	61,382	48,600	16,964	17,613

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>ILLINOIS</b>							
Number of returns.....	5,488,875	2,310,304	782,419	1,038,513	728,553	307,539	238,661
Number of joint returns.....	2,178,180	324,450	229,448	505,160	567,026	269,562	210,197
Number with paid preparer's signature.....	2,358,542	854,383	309,837	465,646	362,266	157,742	141,341
Number of exemptions [3].....	10,842,008	3,082,232	1,499,841	2,344,001	2,033,942	917,420	714,221
Adjusted gross income (AGI) [4].....	226,032,679	19,397,936	19,343,422	40,675,009	44,392,073	26,312,615	31,287,533
Salaries and wages in AGI: Number.....	4,689,344	1,818,772	684,174	943,155	672,659	284,716	215,101
Amount.....	166,675,519	15,920,719	15,716,120	33,863,127	36,745,422	21,406,359	22,787,470
Taxable interest: Number.....	3,271,735	961,951	407,641	703,942	610,427	280,675	225,936
Amount.....	8,718,499	1,568,320	752,473	1,222,551	1,223,986	722,690	1,019,761
Tax-exempt interest [5]: Number.....	264,923	37,816	20,103	42,165	48,815	32,015	47,039



Amount.....	2,543,600	126,823	77,251	239,536	318,704	209,003	430,963
Dividends: Number.....	1,411,664	343,512	135,357	259,524	277,521	160,807	164,093
Amount.....	5,376,552	533,031	282,687	562,116	681,408	502,317	897,068
Business or profession net income (less loss):							
Number.....	680,333	211,300	79,634	138,013	118,481	55,477	53,984
Amount.....	7,244,672	669,202	510,599	965,495	1,089,589	797,677	1,601,072
Number of farm returns.....	85,706	24,776	11,464	20,679	16,096	5,921	4,918
Net capital gain (less loss) in AGI: Number.....	1,070,073	244,901	94,928	189,749	206,174	124,738	140,910
Amount.....	13,195,196	516,421	172,046	440,051	684,187	632,700	1,566,805
Taxable Individual Retirement Arrangements							
distributions [6]: Number.....	291,827	91,254	45,267	60,202	48,209	21,704	19,049
Amount.....	2,373,713	336,790	229,904	393,302	431,133	276,890	416,202
Pensions and annuities in AGI: Number.....	896,927	315,657	136,335	180,857	140,536	60,723	47,874
Amount.....	10,078,301	1,974,709	1,387,027	2,172,482	1,996,249	1,039,442	1,040,827
Social Security benefits in AGI: Number.....	354,462	9,059	66,568	123,096	84,561	32,215	28,174
Amount.....	2,571,667	25,171	116,813	671,465	841,768	379,993	371,447
Total statutory adjustments: Number.....	791,660	226,054	104,508	169,239	124,515	59,871	68,144
Amount.....	1,990,148	212,860	162,330	302,487	284,652	191,090	382,616
Self-employment retirement plans [6]: Number.....	58,275	1,908	2,271	6,676	11,180	8,616	15,636
Amount.....	500,636	4,290	5,788	22,037	46,370	48,517	154,415
Total itemized deductions [7]: Number.....	1,639,640	121,725	133,888	378,498	461,054	251,130	214,992
Amount.....	25,991,696	1,582,474	1,429,739	4,180,590	6,023,955	4,023,650	4,662,899
Medical and dental expense: Number.....	237,391	69,395	43,978	65,991	38,857	11,817	6,478
Amount.....	1,556,352	565,943	282,489	314,001	204,231	83,764	76,977
Taxes paid: Number.....	1,638,696	118,485	133,809	379,356	462,028	251,390	215,145
Amount.....	8,986,373	366,668	335,156	1,174,521	1,939,339	1,395,531	1,748,392
Interest paid: Number.....	1,411,313	75,824	104,134	327,923	420,842	229,195	188,669
Amount.....	10,822,471	459,226	549,454	1,868,734	2,758,636	1,769,912	1,963,321
Contributions: Number.....	1,474,904	84,820	110,801	331,060	424,997	239,417	207,399
Amount.....	3,888,703	98,128	141,025	460,556	706,632	511,215	677,293
Taxable income: Number.....	4,518,520	1,360,078	768,049	1,034,103	727,655	307,307	238,499
Amount.....	160,170,271	6,246,792	10,846,164	26,853,825	31,539,956	19,606,135	24,698,029
Total tax credits [8]: Number.....	371,665	51,170	51,730	80,678	79,085	40,882	40,937
Amount.....	267,971	15,476	25,757	36,677	34,508	18,677	25,420
Child care credit: Number.....	248,930	31,919	44,875	65,224	60,150	26,934	16,796
Amount.....	117,876	13,286	24,018	31,037	27,429	12,575	7,919
Earned income credit [9]: Number.....	750,567	615,950	134,617	--	--	--	--
Amount.....	1,065,814	967,397	98,418	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	584,887	543,351	41,536	--	--	--	--
Amount.....	855,637	826,983	28,654	--	--	--	--
Income tax [11]: Number.....	4,493,438	1,339,216	764,406	1,033,492	727,629	307,321	238,530
Amount.....	35,534,669	936,299	1,606,182	4,323,055	5,499,541	3,966,460	5,850,001

Total tax liability [12]: Number.....	4,613,861	1,453,433	768,911	1,034,791	727,891	307,391	238,579
Amount.....	36,941,292	1,122,527	1,718,798	4,546,453	5,743,362	4,119,980	6,091,474
Tax due at time of filing [13]: Number.....	1,340,747	385,506	163,401	269,377	231,804	129,874	113,956
Amount.....	4,191,217	175,714	146,370	357,323	469,238	381,930	684,923
Overpayments [14]: Number.....	3,849,880	1,750,533	597,401	740,395	472,752	164,246	105,240
Amount.....	5,389,021	1,775,444	622,074	1,033,656	902,976	385,939	390,768

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>INDIANA</b>							
Number of returns.....	2,690,910	1,197,219	392,656	511,738	359,952	127,724	77,937
Number of joint returns.....	1,181,706	192,273	143,348	326,543	308,652	118,312	71,383
Number with paid preparer's signature.....	1,079,234	406,584	149,373	222,265	169,020	63,541	48,032
Number of exemptions [3].....	5,334,151	1,551,142	768,393	1,268,991	1,047,210	389,260	236,780
Adjusted gross income (AGI) [4].....	94,527,873	10,430,348	9,676,915	20,155,038	21,821,800	10,890,674	10,045,099
Salaries and wages in AGI: Number.....	2,350,380	974,662	349,825	474,673	340,068	120,264	70,350
Amount.....	72,863,615	8,430,748	7,922,906	17,169,130	18,721,420	9,061,607	6,914,290
Taxable interest: Number.....	1,517,545	473,772	196,121	334,880	297,542	117,304	74,609
Amount.....	3,047,494	677,363	333,273	495,978	463,070	250,190	314,845
Tax-exempt interest [5]: Number.....	85,403	13,570	7,834	15,332	16,504	9,718	12,870
Amount.....	685,342	43,935	33,541	87,242	97,355	61,849	116,942
Dividends: Number.....	526,784	135,578	55,185	100,641	110,599	56,904	48,379
Amount.....	1,597,751	184,293	100,496	188,610	219,418	149,150	260,546
Business or profession net income (less loss):							
Number.....	340,518	104,787	44,972	79,456	61,377	23,570	19,121
Amount.....	3,177,812	328,315	262,490	510,950	508,833	328,377	646,956
Number of farm returns.....	67,781	20,681	9,594	16,419	12,166	4,570	3,166
Net capital gain (less loss) in AGI: Number.....	400,247	98,781	40,687	75,043	80,936	43,690	42,068
Amount.....	3,305,080	150,609	86,331	196,897	291,532	226,751	474,662
Taxable Individual Retirement Arrangements distributions [6]: Number.....	126,412	43,201	21,378	26,647	20,104	7,820	5,704
Amount.....	873,625	149,999	105,252	168,475	173,156	99,677	117,328
Pensions and annuities in AGI: Number.....	451,440	183,343	72,069	87,686	64,386	23,881	15,677
Amount.....	4,452,523	1,181,630	738,304	967,265	783,152	348,998	313,688



State and item	All returns	Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>IOWA</b>							
Number of returns.....	1,300,036	592,229	195,995	257,369	161,969	50,217	32,645
Number of joint returns.....	604,204	108,550	83,902	181,944	144,940	46,536	29,642
Number with paid preparer's signature.....	754,393	296,636	115,686	168,713	107,866	33,110	23,896
Number of exemptions [3].....	2,570,355	727,211	396,553	675,367	489,333	154,324	98,321
Adjusted gross income (AGI) [4].....	42,582,963	5,071,151	4,836,778	10,088,943	9,772,643	4,272,175	4,258,035
Salaries and wages in AGI: Number.....	1,085,571	460,456	166,625	230,573	147,114	44,875	27,689
Amount.....	30,975,781	3,950,338	3,686,763	8,027,467	7,714,513	3,160,769	2,575,880
Taxable interest: Number.....	845,848	297,065	120,594	194,437	144,636	47,762	31,828
Amount.....	1,980,023	450,350	245,310	363,825	321,804	157,379	197,480
Tax-exempt interest [5]: Number.....	59,615	10,064	6,353	12,106	12,462	6,626	7,662
Amount.....	429,860	25,317	20,504	61,275	58,318	116,523	58,515
Dividends: Number.....	343,815	98,669	42,218	74,168	68,670	28,752	23,156
Amount.....	871,075	118,369	67,613	120,674	136,740	85,975	134,538
Business or profession net income (less loss):							
Number.....	196,819	62,568	29,974	50,295	31,830	10,478	8,872
Amount.....	1,567,398	168,201	147,482	300,636	283,283	165,091	303,621
Number of farm returns.....	97,146	34,460	16,127	24,092	14,260	4,137	3,264
Net capital gain (less loss) in AGI: Number.....	296,807	84,982	37,374	64,012	56,885	24,311	21,249
Amount.....	1,671,327	131,137	86,710	172,764	207,188	136,261	246,112
Taxable Individual Retirement Arrangements							
distributions [6]: Number.....	70,343	25,872	12,905	14,780	9,595	3,567	2,842
Amount.....	380,579	78,960	52,911	75,927	68,504	35,952	45,157
Pensions and annuities in AGI: Number.....	213,425	82,462	37,210	45,344	29,599	9,846	6,980
Amount.....	1,891,534	476,464	334,070	442,023	333,294	136,503	124,086
Social Security benefits in AGI: Number.....	92,159	2,014	19,504	35,327	20,927	7,080	5,733
Amount.....	626,573	4,985	31,805	180,483	218,758	88,731	77,280
Total statutory adjustments: Number.....	246,116	73,803	40,448	64,884	35,702	13,037	13,070
Amount.....	507,673	70,140	61,944	113,275	89,632	49,274	80,553
Self-employment retirement plans [6]: Number.....	15,416	624	896	2,814	4,273	2,362	3,244
Amount.....	98,504	1,010	2,084	8,638	18,020	14,531	34,677
Total itemized deductions [7]: Number.....	334,769	30,912	31,005	85,312	104,705	43,098	30,371
Amount.....	4,564,621	343,685	341,842	825,212	1,217,580	633,349	641,694
Medical and dental expense: Number.....	68,922	25,484	14,163	18,299	8,354	1,833	717
Amount.....	507,562	203,092	141,260	90,846	46,055	13,271	9,952
Taxes paid: Number.....	334,989	28,522	31,318	86,713	105,442	43,206	30,417
Amount.....	1,797,273	45,600	66,576	274,193	493,887	287,304	316,449
Interest paid: Number.....	262,824	12,811	20,948	70,838	92,040	36,249	23,112
Amount.....	1,364,458	49,688	76,786	292,675	433,905	206,989	181,730

Contributions: Number.....	298,515	22,980	25,208	74,088	96,687	41,199	29,265
Amount.....	717,403	32,215	35,904	104,319	153,824	91,709	113,477
Taxable income: Number.....	1,077,400	373,416	192,938	256,740	161,879	50,198	32,627
Amount.....	27,975,128	1,664,500	2,638,599	6,466,469	6,949,666	3,198,380	3,354,507
Total tax credits [8]: Number.....	111,123	13,096	14,748	36,956	28,186	8,265	6,605
Amount.....	50,498	3,375	5,611	15,343	12,124	3,694	3,699
Child care credit: Number.....	82,366	8,320	11,736	30,940	22,942	5,437	2,548
Amount.....	30,333	2,702	4,087	11,089	9,227	2,093	937
Earned income credit [9]: Number.....	155,775	124,044	31,731	--	--	--	--
Amount.....	209,342	186,804	22,538	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	114,353	105,789	8,564	--	--	--	--
Amount.....	160,197	154,544	5,653	--	--	--	--
Income tax [11]: Number.....	1,070,332	367,419	192,120	256,494	161,865	50,198	32,633
Amount.....	5,415,131	248,203	390,902	997,921	1,162,338	640,082	789,190
Total tax liability [12]: Number.....	1,106,416	401,989	193,320	256,765	161,894	50,204	32,635
Amount.....	5,803,984	304,049	434,755	1,087,857	1,245,598	681,403	842,966
Tax due at time of filing [13]: Number.....	381,391	124,630	53,625	88,667	64,855	26,321	17,953
Amount.....	797,199	55,690	57,898	145,889	167,788	104,093	141,434
Overpayments [14]: Number.....	842,642	420,521	135,261	160,233	91,303	21,379	11,537
Amount.....	904,670	353,149	127,916	180,298	135,837	42,617	40,659

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>KANSAS</b>							
Number of returns.....	1,151,260	509,364	170,523	220,439	147,373	54,250	37,580
Number of joint returns.....	536,148	93,174	73,388	147,078	127,801	49,768	34,303
Number with paid preparer's signature.....	545,121	207,099	78,806	113,319	79,992	30,434	25,230
Number of exemptions [3].....	2,330,719	658,901	355,469	563,933	436,178	165,266	114,648
Adjusted gross income (AGI) [4].....	41,094,943	4,295,901	4,204,377	8,641,686	8,942,735	4,630,196	4,902,050
Salaries and wages in AGI: Number.....	976,510	405,304	146,857	197,818	134,327	49,175	32,865
Amount.....	30,228,776	3,542,211	3,300,728	6,990,974	7,181,763	3,576,454	3,257,311
Taxable interest: Number.....	691,058	221,898	92,644	153,034	125,362	50,385	36,164
Amount.....	1,743,094	359,022	190,842	291,997	269,610	149,088	194,475

Tax-exempt interest [5]: Number.....	49,196	7,666	4,692	9,031	9,806	5,739	7,391
Amount.....	421,912	25,406	20,243	50,090	61,653	39,761	77,319
Dividends: Number.....	282,406	72,374	31,389	57,619	57,391	28,615	25,290
Amount.....	858,542	90,723	51,827	98,321	118,894	82,022	139,865
Business or profession net income (less loss):							
Number.....	180,944	54,611	25,236	43,044	31,069	12,175	10,665
Amount.....	1,633,390	146,106	132,662	275,997	283,480	187,243	347,784
Number of farm returns.....	69,219	24,816	10,668	16,228	10,548	3,379	2,611
Net capital gain (less loss) in AGI: Number.....	248,373	64,856	27,724	49,781	48,387	24,521	23,469
Amount.....	1,729,805	104,144	51,875	113,854	154,036	122,170	246,404
Taxable Individual Retirement Arrangements							
distributions [6]: Number.....	65,718	21,351	11,328	14,110	10,542	4,209	3,299
Amount.....	438,860	71,486	52,100	83,491	86,887	51,421	62,376
Pensions and annuities in AGI: Number.....	188,269	64,391	31,496	40,502	29,987	11,536	8,151
Amount.....	1,976,923	406,234	312,213	456,939	402,513	189,298	158,714
Social Security benefits in AGI: Number.....	81,328	1,794	16,269	29,900	19,207	6,964	5,526
Amount.....	584,082	4,723	28,176	156,163	202,852	88,559	77,157
Total statutory adjustments: Number.....	209,924	60,770	31,991	51,526	32,096	13,415	13,825
Amount.....	445,397	55,710	46,671	87,589	74,758	46,522	80,745
Self-employment retirement plans [6]: Number.....	11,709	422	549	1,696	2,651	1,843	3,084
Amount.....	81,469	689	1,284	5,092	10,481	10,477	31,124
Total itemized deductions [7]: Number.....	307,447	24,313	25,088	71,527	93,647	46,378	35,141
Amount.....	4,537,988	328,928	242,359	768,769	1,109,318	694,899	745,857
Medical and dental expense: Number.....	60,421	18,639	11,287	16,865	9,817	2,558	1,146
Amount.....	468,668	196,720	66,280	126,466	47,459	15,985	12,872
Taxes paid: Number.....	304,855	21,959	24,705	71,529	93,764	46,405	35,137
Amount.....	1,673,907	36,788	49,569	205,127	389,886	278,081	334,354
Interest paid: Number.....	252,836	11,896	18,016	60,459	83,633	40,989	29,011
Amount.....	1,514,772	55,424	74,627	280,461	445,885	258,615	248,121
Contributions: Number.....	270,830	16,473	19,910	60,917	85,037	43,784	33,691
Amount.....	778,245	26,794	33,871	104,144	165,876	108,852	133,329
Taxable income: Number.....	947,156	308,934	167,622	219,824	147,271	54,227	37,559
Amount.....	27,700,005	1,386,820	2,256,604	5,563,443	6,370,601	3,463,099	3,853,276
Total tax credits [8]: Number.....	94,553	11,183	12,582	27,368	23,403	8,983	7,169
Amount.....	53,372	3,020	4,962	12,042	10,846	4,379	4,660
Child care credit: Number.....	69,954	7,297	10,573	22,824	19,333	6,253	3,127
Amount.....	27,021	2,436	3,854	8,463	7,999	2,672	1,324
Earned income credit [9]: Number.....	150,022	118,988	31,034	--	--	--	--
Amount.....	208,105	185,678	22,427	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	112,158	103,123	9,035	--	--	--	--
Amount.....	161,757	155,688	6,068	--	--	--	--
Income tax [11]: Number.....	941,612	304,142	167,036	219,667	147,254	54,229	37,561

Amount.....	5,629,316	207,096	334,131	865,784	1,076,819	693,947	905,582
Total tax liability [12]: Number.....	972,150	333,409	168,008	219,891	147,307	54,240	37,568
Amount.....	5,969,445	253,998	368,646	935,721	1,144,994	732,294	959,085
Tax due at time of filing [13]: Number.....	322,161	95,645	44,523	73,947	56,177	25,981	19,299
Amount.....	826,863	43,450	44,353	108,038	128,107	89,898	140,810
Overpayments [14]: Number.....	761,496	373,342	120,131	139,183	85,660	25,525	14,815
Amount.....	886,568	338,466	114,165	159,342	133,096	52,661	53,451

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>KENTUCKY</b>							
Number of returns.....	1,636,942	808,404	242,575	295,829	179,144	58,714	38,982
Number of joint returns.....	766,231	190,277	113,587	204,572	157,027	53,972	35,069
Number with paid preparer's signature.....	829,762	366,670	123,418	165,054	102,527	33,711	26,615
Number of exemptions [3].....	3,305,496	1,210,727	507,769	739,531	515,879	175,563	116,167
Adjusted gross income (AGI) [4].....	51,611,460	7,163,477	5,969,662	11,552,521	10,827,547	4,997,494	5,107,676
Salaries and wages in AGI: Number.....	1,406,815	653,617	214,665	272,262	166,744	54,116	34,207
Amount.....	39,236,208	5,894,743	4,864,163	9,719,435	9,023,125	3,958,195	3,323,452
Taxable interest: Number.....	807,752	260,758	113,234	185,534	144,962	53,231	37,009
Amount.....	1,814,574	431,508	207,747	303,209	267,834	135,658	183,248
Tax-exempt interest [5]: Number.....	43,823	6,689	4,003	8,124	8,405	4,820	6,727
Amount.....	395,479	26,140	19,463	46,985	61,407	35,902	74,576
Dividends: Number.....	278,852	70,248	30,726	56,677	56,480	28,213	25,599
Amount.....	946,003	96,296	52,399	105,187	127,521	89,082	165,592
Business or profession net income (less loss):							
Number.....	236,630	95,731	33,028	48,547	32,152	11,964	10,770
Amount.....	2,026,456	318,090	181,573	300,462	277,046	183,968	397,454
Number of farm returns.....	96,985	37,808	14,840	22,154	13,515	3,973	3,119
Net capital gain (less loss) in AGI: Number.....	219,939	56,915	23,999	42,952	41,450	21,697	22,264
Amount.....	1,860,720	122,733	58,453	126,273	174,671	132,985	283,102
Taxable Individual Retirement Arrangements distributions [6]: Number.....	63,188	20,666	10,863	13,841	10,137	3,816	2,975
Amount.....	437,365	73,590	52,614	85,783	87,096	47,946	58,660
Pensions and annuities in AGI: Number.....	260,915	102,047	44,006	54,279	36,867	12,741	8,612

Amount.....	2,822,191	684,614	482,572	663,578	532,692	221,581	181,058
Social Security benefits in AGI: Number.....	79,884	1,999	15,309	31,224	18,524	6,002	5,068
Amount.....	521,288	5,906	25,623	147,570	179,403	70,818	66,481
Total statutory adjustments: Number.....	259,850	99,861	38,068	54,292	32,509	13,096	14,652
Amount.....	452,309	71,020	46,506	78,628	63,242	40,812	84,076
Self-employment retirement plans [6]: Number.....	9,554	325	402	1,104	1,812	1,455	2,835
Amount.....	82,788	513	984	3,586	7,354	8,982	32,093
Total itemized deductions [7]: Number.....	427,621	34,642	42,998	118,868	128,744	52,582	36,948
Amount.....	5,872,404	402,337	381,906	1,185,099	1,552,146	819,722	811,357
Medical and dental expense: Number.....	65,271	22,023	13,907	18,843	7,677	1,891	823
Amount.....	472,774	284,797	57,327	67,973	35,775	12,624	10,725
Taxes paid: Number.....	427,711	33,520	43,161	119,537	129,044	52,638	36,965
Amount.....	2,318,828	49,210	91,051	388,497	624,442	355,763	374,306
Interest paid: Number.....	361,399	22,052	34,150	103,486	115,510	46,099	30,295
Amount.....	2,031,666	103,441	140,733	463,634	586,538	286,742	267,367
Contributions: Number.....	372,925	24,556	34,209	100,715	116,440	49,626	35,054
Amount.....	909,521	35,807	49,112	152,543	215,370	125,255	140,248
Taxable income: Number.....	1,269,761	445,031	239,793	295,054	178,978	58,676	38,954
Amount.....	33,261,745	2,089,602	3,175,401	7,392,455	7,635,397	3,692,752	3,994,120
Total tax credits [8]: Number.....	89,374	13,244	11,809	23,903	21,791	8,076	6,561
Amount.....	46,856	3,519	4,244	8,929	9,130	3,803	4,464
Child care credit: Number.....	68,889	8,431	10,499	21,423	18,939	6,016	2,998
Amount.....	25,825	2,740	3,714	7,656	7,598	2,556	1,263
Earned income credit [9]: Number.....	304,952	256,310	48,642	--	--	--	--
Amount.....	431,216	396,454	34,762	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	237,177	223,930	13,247	--	--	--	--
Amount.....	344,320	335,455	8,865	--	--	--	--
Income tax [11]: Number.....	1,264,475	440,268	239,379	294,951	178,960	58,680	38,956
Amount.....	6,600,843	313,000	473,056	1,151,183	1,283,332	736,561	940,463
Total tax liability [12]: Number.....	1,326,434	500,841	240,398	295,221	179,032	58,691	38,966
Amount.....	6,981,058	392,626	513,962	1,219,891	1,345,015	772,621	997,177
Tax due at time of filing [13]: Number.....	363,763	118,447	54,466	80,810	57,083	26,158	19,285
Amount.....	862,946	63,884	48,664	101,321	111,814	83,223	139,920
Overpayments [14]: Number.....	1,194,427	639,283	182,284	207,827	116,535	29,765	15,687
Amount.....	1,487,804	664,039	186,467	259,371	204,300	67,879	64,134

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

Size of adjusted gross income



State and item	All returns	Under	\$20,000	\$30,000	\$50,000	\$75,000	\$100,000
		\$20,000 [1]	under \$30,000	under \$50,000	under \$75,000	under \$100,000	under \$200,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>LOUISIANA</b>							
Number of returns.....	1,795,375	939,651	254,374	291,776	182,161	65,156	45,942
Number of joint returns.....	698,997	149,225	99,350	184,400	152,892	58,508	40,580
Number with paid preparer's signature.....	709,088	321,030	93,716	125,344	88,466	34,998	30,904
Number of exemptions [3].....	3,826,681	1,589,842	564,890	747,884	536,720	199,615	139,017
Adjusted gross income (AGI) [4].....	56,475,078	8,208,665	6,250,461	11,373,889	11,030,610	5,558,526	6,029,359
Salaries and wages in AGI: Number.....	1,569,763	796,642	226,602	266,701	168,150	59,365	39,390
Amount.....	42,302,655	7,230,599	5,212,833	9,579,686	9,141,438	4,367,191	3,827,770
Taxable interest: Number.....	769,462	238,123	104,916	169,337	141,199	57,306	42,713
Amount.....	1,757,069	335,047	170,705	263,685	253,970	149,389	215,270
Tax-exempt interest [5]: Number.....	46,831	7,165	3,957	7,784	8,375	5,374	7,943
Amount.....	506,603	35,712	21,977	77,984	63,067	45,068	93,683
Dividends: Number.....	292,404	73,570	31,500	55,876	58,069	30,457	29,481
Amount.....	971,809	105,650	56,522	106,906	130,076	95,629	173,386
Business or profession net income (less loss):							
Number.....	233,096	90,889	30,866	44,974	32,828	13,638	13,543
Amount.....	2,398,830	333,090	180,241	299,825	299,604	205,150	489,217
Number of farm returns.....	31,056	9,614	3,977	6,939	5,434	2,120	1,943
Net capital gain (less loss) in AGI: Number.....	230,565	56,881	23,440	42,744	44,117	24,049	26,088
Amount.....	2,483,909	85,265	41,212	97,479	145,870	133,231	296,289
Taxable Individual Retirement Arrangements							
distributions [6]: Number.....	63,046	18,374	10,112	13,736	10,992	4,732	3,909
Amount.....	536,179	72,991	56,466	98,881	109,406	67,460	87,576
Pensions and annuities in AGI: Number.....	244,576	88,775	39,798	50,212	37,237	14,776	10,717
Amount.....	2,940,941	644,889	460,623	664,625	566,239	264,983	256,504
Social Security benefits in AGI: Number.....	81,286	2,326	14,251	29,378	19,176	7,188	6,510
Amount.....	559,052	7,543	24,225	143,375	182,381	82,393	82,633
Total statutory adjustments: Number.....	244,673	87,823	33,991	49,006	32,403	14,553	17,240
Amount.....	502,726	69,243	45,898	79,276	70,052	44,807	97,644
Self-employment retirement plans [6]: Number.....	11,255	362	397	1,195	1,925	1,518	3,354
Amount.....	106,990	1,021	1,149	4,025	8,696	9,194	37,621
Total itemized deductions [7]: Number.....	292,422	22,030	28,044	69,146	80,815	42,585	35,745
Amount.....	4,120,936	277,883	278,291	738,552	954,696	590,281	657,340
Medical and dental expense: Number.....	63,467	13,997	12,149	20,186	12,076	3,374	1,493
Amount.....	315,541	84,747	55,812	81,650	53,359	19,849	15,030
Taxes paid: Number.....	288,667	19,185	27,112	68,657	81,046	42,701	35,846
Amount.....	820,958	16,059	21,293	81,677	152,894	118,575	168,180
Interest paid: Number.....	246,900	13,831	20,707	57,693	73,389	39,081	31,163

Amount.....	1,672,192	120,495	95,896	291,687	425,930	260,527	273,238
Contributions: Number.....	262,353	15,891	23,541	60,688	74,574	40,245	33,924
Amount.....	868,929	25,896	44,094	127,610	184,879	122,440	143,763
Taxable income: Number.....	1,321,010	469,519	251,066	291,067	182,024	65,120	45,917
Amount.....	37,417,087	2,079,779	3,273,458	7,376,472	8,057,607	4,314,935	4,957,680
Total tax credits [8]: Number.....	113,782	21,004	16,729	26,861	25,308	10,600	8,544
Amount.....	64,732	6,256	7,041	10,749	11,566	5,712	8,274
Child care credit: Number.....	88,852	14,237	15,283	24,289	21,919	8,009	4,316
Amount.....	35,742	5,111	6,615	9,531	8,974	3,273	1,805
Earned income credit [9]: Number.....	486,498	422,109	64,389	--	--	--	--
Amount.....	813,128	764,002	49,126	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	409,549	389,521	20,028	--	--	--	--
Amount.....	690,611	677,240	13,371	--	--	--	--
Income tax [11]: Number.....	1,312,058	461,523	250,249	290,933	182,016	65,115	45,919
Amount.....	7,760,280	309,985	485,062	1,154,912	1,385,166	880,184	1,182,242
Total tax liability [12]: Number.....	1,368,458	516,649	251,195	291,173	182,075	65,134	45,924
Amount.....	8,176,871	390,132	522,479	1,219,646	1,448,763	918,866	1,252,255
Tax due at time of filing [13]: Number.....	392,858	117,253	57,529	86,047	65,664	31,852	24,985
Amount.....	1,135,719	57,076	51,642	110,336	132,364	103,420	183,860
Overpayments [14]: Number.....	1,324,606	774,650	191,379	198,608	110,705	30,100	16,126
Amount.....	1,872,956	1,076,749	204,002	243,504	185,916	63,629	59,017

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>MAINE</b>							
Number of returns.....	566,623	270,358	88,470	109,956	62,698	18,396	12,716
Number of joint returns.....	254,592	53,144	39,043	75,740	55,222	16,612	11,297
Number with paid preparer's signature.....	225,926	87,321	34,563	50,630	31,263	9,930	8,719
Number of exemptions [3].....	1,098,033	359,527	178,648	275,087	181,167	54,220	37,527
Adjusted gross income (AGI) [4].....	17,719,487	2,384,935	2,180,294	4,289,282	3,776,953	1,565,016	1,681,531
Salaries and wages in AGI: Number.....	478,871	214,109	76,992	100,040	57,417	16,325	10,678
Amount.....	13,016,359	1,878,180	1,711,293	3,500,686	3,047,953	1,155,318	999,293
Taxable interest: Number.....	348,730	118,560	54,191	84,594	57,104	17,765	12,504

Amount.....	639,972	143,420	74,319	115,476	98,048	51,152	70,090
Tax-exempt interest [5]: Number.....	19,643	3,133	1,864	3,743	3,907	2,231	2,941
Amount.....	156,934	9,306	7,476	17,914	23,299	18,307	34,006
Dividends: Number.....	123,307	36,005	15,805	26,610	22,741	9,829	8,851
Amount.....	462,898	57,381	33,717	64,642	71,672	48,311	83,235
Business or profession net income (less loss):							
Number.....	102,399	41,093	16,180	22,949	13,001	4,179	3,777
Amount.....	881,726	148,148	104,085	174,661	136,801	80,705	146,962
Number of farm returns.....	5,286	2,224	824	1,100	681	199	184
Net capital gain (less loss) in AGI: Number.....	95,575	26,605	11,605	20,144	17,608	8,162	8,093
Amount.....	812,269	47,832	29,381	62,393	86,496	67,223	138,868
Taxable Individual Retirement Arrangements							
distributions [6]: Number.....	27,572	10,136	4,902	5,890	3,906	1,365	1,113
Amount.....	177,345	36,102	23,651	35,436	32,730	16,139	22,997
Pensions and annuities in AGI: Number.....	88,739	34,059	15,536	19,096	12,358	4,120	2,794
Amount.....	1,047,905	242,627	185,759	258,991	196,170	79,207	65,287
Social Security benefits in AGI: Number.....	30,899	773	5,712	12,275	7,082	2,392	2,036
Amount.....	194,398	2,701	8,730	54,800	66,449	27,059	26,015
Total statutory adjustments: Number.....	105,794	38,469	17,586	25,254	12,554	4,669	5,103
Amount.....	211,982	36,163	27,193	46,069	31,417	18,022	33,229
Self-employment retirement plans [6]: Number.....	5,233	278	341	958	1,237	706	1,203
Amount.....	35,757	476	880	2,902	5,211	4,486	13,291
Total itemized deductions [7]: Number.....	154,742	13,809	16,787	45,409	45,792	16,750	12,264
Amount.....	2,155,738	143,139	156,979	471,011	569,966	272,119	291,318
Medical and dental expense: Number.....	26,561	8,318	5,556	7,913	3,531	806	387
Amount.....	136,212	46,530	23,577	29,965	18,579	7,617	7,794
Taxes paid: Number.....	154,492	13,367	16,808	45,520	45,857	16,750	12,259
Amount.....	911,817	32,736	45,091	163,789	238,581	126,717	147,429
Interest paid: Number.....	133,900	9,860	14,137	40,750	41,687	14,536	9,914
Amount.....	792,640	49,261	65,027	206,442	232,032	96,562	90,492
Contributions: Number.....	134,699	9,148	13,272	38,909	41,908	15,922	11,714
Amount.....	245,280	8,092	11,912	38,324	51,647	27,867	38,357
Taxable income: Number.....	456,286	161,654	87,338	109,605	62,597	18,369	12,697
Amount.....	11,322,882	771,200	1,174,099	2,719,154	2,636,374	1,145,366	1,294,500
Total tax credits [8]: Number.....	38,013	5,482	4,932	10,790	9,193	3,143	2,897
Amount.....	21,591	1,330	1,677	4,208	4,169	1,533	2,210
Child care credit: Number.....	25,977	2,846	3,887	8,895	7,200	1,948	995
Amount.....	10,412	973	1,414	3,470	3,161	836	447
Earned income credit [9]: Number.....	82,654	67,558	15,096	--	--	--	--
Amount.....	108,379	97,492	10,887	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	60,162	56,014	4,148	--	--	--	--
Amount.....	80,367	77,710	2,656	--	--	--	--

Income tax [11]: Number.....	454,097	159,728	87,151	109,532	62,588	18,373	12,700
Amount.....	2,185,932	115,330	174,711	421,448	439,522	228,056	304,371
Total tax liability [12]: Number.....	474,040	179,090	87,602	109,623	62,617	18,378	12,705
Amount.....	2,338,076	148,356	194,557	454,042	464,718	241,136	323,472
Tax due at time of filing [13]: Number.....	136,692	47,289	21,417	31,701	19,722	8,028	6,245
Amount.....	301,241	24,422	21,336	42,436	40,288	27,623	46,281
Overpayments [14]: Number.....	399,975	204,414	64,574	74,983	40,740	9,266	4,983
Amount.....	446,676	178,369	60,598	88,536	67,091	20,743	20,164

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>MARYLAND</b>							
Number of returns.....	2,417,853	910,017	347,442	457,899	345,467	173,474	149,709
Number of joint returns.....	889,699	92,384	74,986	173,659	238,827	147,417	132,964
Number with paid preparer's signature.....	981,555	320,584	129,761	194,619	157,556	77,392	74,068
Number of exemptions [3].....	4,777,186	1,186,201	649,771	965,231	912,333	510,422	449,524
Adjusted gross income (AGI) [4].....	102,322,650	7,027,113	8,365,554	17,449,397	20,637,165	14,594,575	19,002,982
Salaries and wages in AGI: Number.....	2,089,370	725,476	306,687	412,786	315,964	161,231	138,087
Amount.....	77,937,081	6,287,990	6,834,963	14,281,114	16,821,619	12,003,984	14,622,415
Taxable interest: Number.....	1,434,274	351,323	167,955	303,793	284,988	154,730	139,116
Amount.....	2,956,215	433,934	207,652	383,884	442,236	301,253	466,237
Tax-exempt interest [5]: Number.....	112,743	13,026	7,111	16,437	21,632	15,839	25,233
Amount.....	1,013,946	50,520	32,371	89,080	131,656	108,688	219,076
Dividends: Number.....	599,253	125,234	47,648	101,121	120,728	81,801	94,531
Amount.....	2,344,827	215,052	104,612	231,043	315,778	256,898	505,191
Business or profession net income (less loss):							
Number.....	297,869	80,391	31,879	57,704	55,559	31,203	31,704
Amount.....	2,637,729	235,945	157,990	308,167	382,771	296,477	685,248
Number of farm returns.....	15,954	4,533	1,785	2,896	2,730	1,425	1,709
Net capital gain (less loss) in AGI: Number.....	444,564	88,938	32,069	70,062	86,579	61,555	78,902
Amount.....	4,583,363	218,408	55,791	144,107	248,995	255,449	701,268
Taxable Individual Retirement Arrangements distributions [6]: Number.....	117,564	27,199	16,345	24,871	23,310	12,152	11,069
Amount.....	821,171	89,263	69,007	130,586	160,754	113,310	166,876

Pensions and annuities in AGI: Number.....	427,302	114,877	59,503	89,178	78,870	41,158	36,637
Amount.....	6,999,627	906,060	768,917	1,458,118	1,606,383	975,143	1,027,982
Social Security benefits in AGI: Number.....	141,268	3,393	22,126	46,323	36,594	15,718	13,246
Amount.....	1,047,961	10,974	40,649	280,820	333,129	166,697	159,365
Total statutory adjustments: Number.....	367,500	96,796	45,957	75,461	59,702	32,955	39,368
Amount.....	914,434	94,775	68,580	126,566	129,449	94,542	202,615
Self-employment retirement plans [6]: Number.....	22,798	719	749	2,153	4,078	3,605	7,090
Amount.....	244,635	2,681	2,826	9,565	21,022	23,749	81,856
Total itemized deductions [7]: Number.....	1,061,548	70,456	95,331	258,521	289,622	165,689	148,211
Amount.....	18,838,176	790,825	1,008,116	3,190,812	4,448,740	3,221,528	3,887,359
Medical and dental expense: Number.....	137,849	32,991	28,087	41,918	22,984	7,511	4,009
Amount.....	914,767	250,011	144,513	217,700	153,422	71,033	61,616
Taxes paid: Number.....	1,066,148	69,022	95,889	260,327	291,474	166,570	148,945
Amount.....	7,085,807	145,573	246,622	975,788	1,577,755	1,233,856	1,631,795
Interest paid: Number.....	879,468	46,450	69,813	211,993	249,422	144,924	128,608
Amount.....	7,506,070	323,869	396,290	1,335,784	1,887,744	1,330,173	1,546,273
Contributions: Number.....	921,280	48,692	77,279	220,279	256,068	151,190	136,642
Amount.....	2,245,707	58,271	113,486	352,663	472,239	351,321	434,037
Taxable income: Number.....	2,057,997	558,228	340,262	456,109	345,810	173,741	149,947
Amount.....	67,993,500	2,479,053	4,515,775	10,756,988	13,498,445	9,994,187	13,914,619
Total tax credits [8]: Number.....	229,478	29,653	31,635	42,938	48,434	31,584	32,526
Amount.....	112,270	8,014	14,642	16,898	19,508	13,703	16,057
Child care credit: Number.....	155,058	16,935	26,648	33,037	35,999	22,564	17,355
Amount.....	69,253	6,342	13,398	14,095	15,512	10,540	8,081
Earned income credit [9]: Number.....	342,050	275,021	67,029	--	--	--	--
Amount.....	480,900	432,798	48,103	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	263,617	242,472	21,145	--	--	--	--
Amount.....	378,582	364,290	14,292	--	--	--	--
Income tax [11]: Number.....	2,179,185	588,667	361,654	486,027	366,588	182,780	157,657
Amount.....	14,576,829	377,958	675,123	1,755,088	2,364,314	1,987,609	3,248,886
Total tax liability [12]: Number.....	2,172,138	617,537	354,239	474,023	357,919	178,981	154,425
Amount.....	15,051,019	448,402	711,925	1,824,293	2,440,063	2,039,362	3,348,187
Tax due at time of filing [13]: Number.....	631,738	164,263	75,272	123,054	107,023	71,123	71,843
Amount.....	1,583,790	84,741	60,329	137,995	174,539	152,751	296,062
Overpayments [14]: Number.....	1,680,080	687,546	263,969	324,256	229,042	96,882	69,478
Amount.....	2,339,996	673,160	259,744	441,360	420,550	214,033	219,917

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>MASSACHUSETTS</b>							
Number of returns.....	2,898,823	1,137,148	432,899	560,536	391,631	177,318	148,041
Number of joint returns.....	1,121,559	142,798	107,350	246,975	297,243	153,388	129,166
Number with paid preparer's signature.....	1,172,237	370,672	147,702	236,975	195,693	92,783	87,418
Number of exemptions [3].....	5,329,309	1,306,929	715,580	1,150,050	1,049,075	516,304	437,336
Adjusted gross income (AGI) [4].....	127,380,345	9,178,415	10,719,210	21,896,753	23,918,808	15,193,780	19,518,056
Salaries and wages in AGI: Number.....	2,462,444	866,808	377,451	509,764	363,372	165,491	134,840
Amount.....	93,966,298	7,680,894	8,620,004	18,120,949	19,859,400	12,551,628	14,517,111
Taxable interest: Number.....	1,934,775	537,386	259,395	425,441	349,689	168,132	143,995
Amount.....	4,273,221	725,743	376,001	621,023	600,425	361,545	533,698
Tax-exempt interest [5]: Number.....	143,424	19,717	10,178	21,457	23,980	16,687	28,328
Amount.....	1,466,816	69,230	41,033	102,245	179,950	157,960	240,648
Dividends: Number.....	784,653	187,800	76,624	144,478	144,768	88,090	98,956
Amount.....	3,147,997	293,834	152,234	301,689	364,729	283,830	570,594
Business or profession net income (less loss):							
Number.....	417,881	122,788	48,648	84,385	71,801	36,079	38,365
Amount.....	5,814,098	580,997	419,748	817,636	876,686	630,312	1,266,894
Number of farm returns.....	4,623	1,425	526	845	753	379	404
Net capital gain (less loss) in AGI: Number.....	621,367	137,908	54,817	109,491	113,408	73,017	89,825
Amount.....	8,773,588	323,486	101,221	259,298	393,922	408,406	1,034,392
Taxable Individual Retirement Arrangements							
distributions [6]: Number.....	156,058	49,765	25,470	32,346	24,593	10,989	9,791
Amount.....	1,118,786	180,705	119,014	192,631	205,973	128,645	183,579
Pensions and annuities in AGI: Number.....	457,941	160,164	72,096	91,324	69,473	30,229	26,025
Amount.....	5,478,532	1,119,027	813,680	1,174,229	1,021,088	509,350	563,878
Social Security benefits in AGI: Number.....	185,535	4,435	33,642	65,954	44,087	16,478	15,009
Amount.....	1,296,420	13,012	57,062	323,125	425,588	191,772	194,860
Total statutory adjustments: Number.....	489,857	132,516	65,515	104,788	77,098	39,015	46,252
Amount.....	1,301,330	142,268	109,351	201,037	187,626	130,609	265,303
Self-employment retirement plans [6]: Number.....	42,752	1,737	1,938	5,310	8,147	6,312	11,713
Amount.....	329,498	3,508	5,222	18,404	34,217	36,320	109,649
Total itemized deductions [7]: Number.....	1,033,766	75,472	81,848	235,742	286,459	160,558	143,313
Amount.....	18,051,270	1,024,299	849,338	2,691,933	3,995,923	2,781,333	3,453,495
Medical and dental expense: Number.....	149,301	44,463	29,238	41,435	22,770	6,866	3,943
Amount.....	834,159	301,630	126,336	163,237	111,999	48,491	59,397
Taxes paid: Number.....	1,032,810	73,187	81,995	236,433	286,943	160,600	143,268
Amount.....	7,932,090	221,201	259,182	965,478	1,615,027	1,215,345	1,636,663

Interest paid: Number.....	866,879	50,267	63,217	199,443	251,456	139,822	121,136
Amount.....	6,888,313	342,903	341,167	1,177,870	1,718,205	1,129,202	1,309,337
Contributions: Number.....	952,565	54,856	70,961	214,207	270,337	154,352	138,577
Amount.....	2,017,949	46,741	65,002	207,905	317,997	241,227	342,650
Taxable income: Number.....	2,477,084	726,229	425,644	558,078	390,889	177,151	147,884
Amount.....	90,730,871	3,580,562	6,364,968	14,581,572	16,643,088	11,000,735	14,950,966
Total tax credits [8]: Number.....	192,416	24,029	17,949	34,224	42,091	25,866	29,628
Amount.....	142,992	5,224	7,092	13,569	17,899	12,002	17,958
Child care credit: Number.....	112,533	9,597	13,522	24,392	30,836	17,434	13,608
Amount.....	48,395	3,474	6,072	9,825	13,124	7,933	6,313
Earned income credit [9]: Number.....	277,594	228,507	49,087	--	--	--	--
Amount.....	341,731	307,368	34,363	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	200,454	187,614	12,840	--	--	--	--
Amount.....	257,523	249,098	8,425	--	--	--	--
Income tax [11]: Number.....	2,469,955	720,158	424,831	557,769	390,864	177,169	147,929
Amount.....	20,195,345	544,597	950,299	2,381,128	2,907,154	2,207,870	3,526,102
Total tax liability [12]: Number.....	2,529,443	775,399	427,908	558,662	391,050	177,216	147,965
Amount.....	21,070,318	660,104	1,024,775	2,527,297	3,060,813	2,306,756	3,681,358
Tax due at time of filing [13]: Number.....	771,427	230,733	96,783	151,855	123,238	71,367	68,570
Amount.....	2,527,464	116,203	87,594	197,553	236,924	198,941	393,399
Overpayments [14]: Number.....	1,972,642	820,208	324,757	393,404	255,633	98,473	67,662
Amount.....	2,663,747	666,849	296,877	537,125	501,254	246,759	254,928

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>MICHIGAN</b>							
Number of returns.....	4,368,021	1,886,009	584,265	792,640	610,342	264,259	182,886
Number of joint returns.....	1,826,137	282,623	193,772	424,421	478,649	237,044	167,062
Number with paid preparer's signature.....	1,850,447	654,593	234,114	364,335	308,720	139,113	109,749
Number of exemptions [3].....	8,562,608	2,412,773	1,098,832	1,836,284	1,718,050	797,933	555,991
Adjusted gross income (AGI) [4].....	168,849,657	16,140,226	14,416,686	31,226,067	37,223,328	22,624,360	23,470,058
Salaries and wages in AGI: Number.....	3,797,328	1,522,014	511,056	727,459	574,409	250,135	169,730
Amount.....	130,757,791	12,307,258	11,218,268	25,939,232	31,714,623	19,210,558	18,113,674

Taxable interest: Number.....	2,568,001	763,548	307,128	530,644	505,098	240,946	173,912
Amount.....	5,455,965	1,070,309	524,297	793,288	791,201	475,838	647,985
Tax-exempt interest [5]: Number.....	169,015	25,816	14,768	28,638	31,867	20,517	28,147
Amount.....	1,290,371	77,274	52,324	128,405	156,263	108,616	211,375
Dividends: Number.....	1,048,144	267,083	105,102	186,570	209,704	124,261	115,331
Amount.....	3,494,380	391,484	217,024	395,999	463,295	326,443	536,804
Business or profession net income (less loss):							
Number.....	526,530	162,238	64,164	111,043	94,957	43,419	37,958
Amount.....	4,964,909	547,649	388,002	724,155	780,234	545,060	1,075,739
Number of farm returns.....	52,046	17,722	7,142	11,581	8,841	3,507	2,400
Net capital gain (less loss) in AGI: Number.....	804,956	195,269	77,172	141,719	157,517	95,945	98,527
Amount.....	6,496,517	323,641	159,713	362,079	550,692	467,571	987,475
Taxable Individual Retirement Arrangements							
distributions [6]: Number.....	211,393	69,636	35,093	43,398	33,313	14,765	11,965
Amount.....	1,514,318	241,961	169,716	277,432	284,787	174,976	232,520
Pensions and annuities in AGI: Number.....	760,493	307,651	119,407	140,269	104,636	45,796	34,076
Amount.....	8,832,033	2,214,510	1,444,206	1,882,194	1,539,464	771,502	715,515
Social Security benefits in AGI: Number.....	265,957	7,252	54,234	92,865	62,577	24,061	18,543
Amount.....	1,901,043	21,037	92,750	492,571	654,861	294,655	249,403
Total statutory adjustments: Number.....	576,191	169,756	79,038	126,797	90,584	42,795	45,223
Amount.....	1,203,078	158,156	116,975	210,712	190,469	123,287	220,280
Self-employment retirement plans [6]: Number.....	31,992	1,357	1,561	4,011	6,759	5,144	8,570
Amount.....	228,449	2,368	3,991	12,767	26,269	27,667	81,182
Total itemized deductions [7]: Number.....	1,342,290	79,179	97,522	304,033	412,251	229,643	173,331
Amount.....	18,668,248	838,023	876,058	2,971,139	4,826,542	3,337,567	3,473,240
Medical and dental expense: Number.....	130,600	44,961	26,418	34,481	17,364	4,772	2,302
Amount.....	691,850	286,354	112,322	137,167	83,570	32,863	27,908
Taxes paid: Number.....	1,350,657	79,564	99,038	307,120	414,716	230,222	173,605
Amount.....	7,402,337	170,717	233,682	967,440	1,808,919	1,355,631	1,505,154
Interest paid: Number.....	1,181,043	53,040	79,694	270,196	378,143	209,813	152,442
Amount.....	7,088,956	255,721	336,875	1,246,952	1,987,327	1,292,470	1,284,701
Contributions: Number.....	1,230,750	59,781	81,976	269,410	384,757	221,192	168,393
Amount.....	3,055,652	83,300	119,179	400,239	673,489	488,441	561,014
Taxable income: Number.....	3,579,019	1,106,487	577,213	790,769	609,969	264,157	182,821
Amount.....	117,811,073	5,167,064	8,190,677	20,758,058	26,795,177	17,045,155	18,544,995
Total tax credits [8]: Number.....	273,644	31,929	32,815	61,197	64,874	35,065	31,892
Amount.....	219,252	8,146	14,170	27,199	29,032	17,304	24,350
Child care credit: Number.....	174,639	17,311	23,808	44,068	48,904	24,174	14,488
Amount.....	70,997	6,122	10,259	17,114	20,173	10,283	6,160
Earned income credit [9]: Number.....	564,631	468,862	95,769	--	--	--	--
Amount.....	778,139	708,636	69,503	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	440,996	413,634	27,362	--	--	--	--



Amount.....	626,020	607,718	18,302	--	--	--	--
Income tax [11]: Number.....	3,565,359	1,094,820	575,709	790,312	609,923	264,164	182,824
Amount.....	24,901,455	775,126	1,217,680	3,326,613	4,669,520	3,444,696	4,334,974
Total tax liability [12]: Number.....	3,661,387	1,187,498	578,288	790,911	610,030	264,202	182,846
Amount.....	25,756,460	906,560	1,300,730	3,482,093	4,828,159	3,541,044	4,474,134
Tax due at time of filing [13]: Number.....	1,004,648	287,725	126,004	204,010	176,224	101,847	82,454
Amount.....	2,448,268	123,045	107,471	248,156	313,177	253,919	411,231
Overpayments [14]: Number.....	3,164,049	1,477,951	444,000	569,724	418,413	153,616	87,911
Amount.....	4,142,430	1,312,954	433,954	770,745	806,729	359,652	300,452

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>MINNESOTA</b>							
Number of returns.....	2,187,821	901,809	321,510	432,372	309,099	113,247	82,675
Number of joint returns.....	950,430	129,998	102,825	249,685	265,364	103,467	74,890
Number with paid preparer's signature.....	969,601	325,471	133,676	214,483	161,182	59,981	51,923
Number of exemptions [3].....	4,254,839	1,021,741	586,020	1,033,847	922,445	351,346	256,787
Adjusted gross income (AGI) [4].....	86,638,740	7,710,647	7,945,677	16,977,197	18,771,711	9,661,129	10,860,766
Salaries and wages in AGI: Number.....	1,895,460	722,142	281,909	395,594	289,664	106,231	75,802
Amount.....	64,226,594	6,223,107	6,338,556	13,948,813	15,644,309	7,873,107	7,899,485
Taxable interest: Number.....	1,377,666	412,785	179,036	309,140	264,905	105,328	79,673
Amount.....	2,800,218	532,815	277,171	431,533	400,896	213,660	302,826
Tax-exempt interest [5]: Number.....	112,291	17,017	10,232	20,917	22,446	12,826	17,109
Amount.....	740,008	48,791	35,014	93,896	100,257	64,742	121,671
Dividends: Number.....	599,290	148,392	63,588	121,377	123,398	61,790	57,792
Amount.....	1,716,823	187,243	101,072	191,275	222,265	149,919	256,541
Business or profession net income (less loss):							
Number.....	334,222	96,169	45,319	81,282	61,093	23,002	20,156
Amount.....	2,990,145	310,890	265,917	544,484	556,122	335,243	591,285
Number of farm returns.....	86,331	32,011	14,747	20,690	11,711	3,406	2,798
Net capital gain (less loss) in AGI: Number.....	503,972	125,966	53,360	98,875	98,622	51,617	52,714
Amount.....	5,106,140	198,262	113,455	245,183	326,980	254,133	558,233
Taxable Individual Retirement Arrangements distributions [6]: Number.....	116,031	38,519	20,333	24,752	18,245	6,970	5,436

Amount.....	811,514	134,231	95,575	149,343	150,964	84,604	119,805
Pensions and annuities in AGI: Number.....	326,696	111,033	53,544	70,611	52,117	19,472	14,945
Amount.....	3,692,203	712,823	565,584	887,637	741,047	326,487	309,960
Social Security benefits in AGI: Number.....	128,568	3,087	25,177	49,077	29,910	10,028	8,218
Amount.....	856,665	8,223	42,368	240,019	296,953	118,108	105,690
Total statutory adjustments: Number.....	388,117	108,249	59,793	97,307	60,314	24,111	25,769
Amount.....	845,504	107,925	94,245	173,966	139,815	80,661	144,188
Self-employment retirement plans [6]: Number.....	27,907	1,251	1,624	4,796	7,077	4,119	6,215
Amount.....	175,144	2,268	3,985	14,579	26,931	22,901	59,897
Total itemized deductions [7]: Number.....	803,977	53,032	72,978	215,306	248,056	106,991	80,907
Amount.....	12,734,296	784,287	669,564	2,246,257	3,224,934	1,838,933	2,015,026
Medical and dental expense: Number.....	105,063	33,071	22,080	30,809	14,584	3,078	1,284
Amount.....	716,549	386,841	98,822	122,434	65,003	21,189	16,319
Taxes paid: Number.....	802,468	50,932	72,835	215,787	248,320	106,985	80,907
Amount.....	5,375,755	143,491	173,766	737,810	1,268,172	802,178	977,811
Interest paid: Number.....	705,358	34,751	60,214	193,036	227,497	96,588	70,683
Amount.....	4,721,331	177,338	280,004	1,007,094	1,369,985	709,430	704,954
Contributions: Number.....	740,317	40,153	61,627	193,950	235,550	103,895	78,980
Amount.....	1,689,868	49,363	71,520	234,605	357,647	221,542	273,408
Taxable income: Number.....	1,864,413	585,357	316,481	430,857	308,829	113,188	82,618
Amount.....	58,664,186	2,707,480	4,515,487	10,829,193	12,812,847	6,893,829	8,195,211
Total tax credits [8]: Number.....	181,464	20,929	21,165	46,419	47,853	18,754	16,765
Amount.....	98,695	4,805	7,980	18,270	20,061	8,475	10,180
Child care credit: Number.....	127,095	11,901	17,008	38,317	38,904	12,786	6,873
Amount.....	47,906	3,671	6,312	13,938	15,591	5,125	2,674
Earned income credit [9]: Number.....	219,805	175,442	44,363	--	--	--	--
Amount.....	282,797	251,059	31,737	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	159,347	147,198	12,149	--	--	--	--
Amount.....	211,173	203,239	7,934	--	--	--	--
Income tax [11]: Number.....	1,854,424	577,123	315,160	430,418	308,802	113,196	82,631
Amount.....	12,410,263	405,748	671,035	1,705,175	2,140,146	1,357,973	1,912,451
Total tax liability [12]: Number.....	1,905,301	624,897	317,561	431,001	308,870	113,221	82,650
Amount.....	13,007,285	490,106	735,278	1,835,032	2,262,972	1,421,476	1,997,808
Tax due at time of filing [13]: Number.....	661,099	198,255	93,040	149,066	113,135	52,443	39,535
Amount.....	1,995,873	88,110	86,401	205,007	225,347	153,767	251,312
Overpayments [14]: Number.....	1,421,066	641,482	219,583	271,986	187,154	56,371	37,188
Amount.....	1,573,506	471,035	177,223	328,880	267,551	112,288	130,433

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>MISSISSIPPI</b>							
Number of returns.....	1,121,796	619,970	170,274	174,388	98,314	31,153	20,502
Number of joint returns.....	422,405	97,402	66,082	118,868	86,634	28,577	18,476
Number with paid preparer's signature.....	551,420	277,473	80,226	94,153	57,794	19,586	15,515
Number of exemptions [3].....	2,383,944	1,087,877	382,683	452,891	286,635	92,428	60,102
Adjusted gross income (AGI) [4].....	31,356,205	5,715,638	4,170,625	6,778,509	5,930,120	2,652,385	2,686,292
Salaries and wages in AGI: Number.....	995,732	539,091	154,480	160,156	90,575	28,095	17,427
Amount.....	24,073,278	5,049,400	3,561,641	5,713,467	4,845,662	2,005,040	1,620,826
Taxable interest: Number.....	409,627	128,208	60,510	94,458	73,457	27,036	18,987
Amount.....	958,054	199,191	105,840	159,835	146,157	77,106	107,778
Tax-exempt interest [5]: Number.....	20,403	3,261	1,805	3,637	3,877	2,306	3,064
Amount.....	186,032	13,495	8,903	21,443	27,269	19,384	33,831
Dividends: Number.....	144,543	36,039	16,804	29,803	29,137	14,121	12,818
Amount.....	431,439	50,084	26,371	52,223	62,514	44,665	75,683
Business or profession net income (less loss):							
Number.....	142,229	58,712	20,363	28,000	18,336	7,220	6,608
Amount.....	1,378,277	207,693	120,217	199,078	183,597	123,740	263,846
Number of farm returns.....	38,641	12,065	5,410	8,937	6,639	2,396	2,096
Net capital gain (less loss) in AGI: Number.....	117,356	29,018	13,264	23,417	22,611	11,587	11,716
Amount.....	1,212,828	63,170	32,694	69,960	98,254	83,573	176,934
Taxable Individual Retirement Arrangements							
distributions [6]: Number.....	34,946	10,838	5,895	7,922	5,766	2,317	1,735
Amount.....	244,327	40,044	29,597	50,581	50,380	28,098	31,715
Pensions and annuities in AGI: Number.....	147,218	53,703	24,945	32,271	22,313	7,772	4,884
Amount.....	1,684,735	361,686	266,559	407,721	346,239	154,513	113,742
Social Security benefits in AGI: Number.....	49,724	1,449	8,993	19,085	11,756	4,082	3,297
Amount.....	330,266	4,907	14,792	90,358	114,406	48,426	42,296
Total statutory adjustments: Number.....	149,881	56,408	22,228	31,236	19,103	7,985	8,588
Amount.....	277,171	43,022	29,361	49,929	40,854	24,627	48,485
Self-employment retirement plans [6]: Number.....	4,993	165	254	569	889	717	1,481
Amount.....	43,643	300	598	1,889	3,734	4,170	16,247
Total itemized deductions [7]: Number.....	194,577	16,018	20,867	51,128	56,911	24,724	18,171
Amount.....	2,729,846	182,411	200,034	535,073	709,476	366,601	378,734
Medical and dental expense: Number.....	45,568	10,738	9,503	14,709	8,111	1,754	696
Amount.....	197,402	58,425	38,843	52,710	30,907	8,571	6,721
Taxes paid: Number.....	194,788	15,113	20,854	51,651	57,357	24,833	18,216

Amount.....	694,961	15,847	26,739	98,832	169,729	105,539	124,168
Interest paid: Number.....	162,451	10,036	16,019	43,299	51,102	21,822	14,954
Amount.....	924,365	48,781	66,940	195,735	262,188	131,777	123,166
Contributions: Number.....	174,306	11,973	17,675	45,025	52,559	23,337	17,248
Amount.....	615,428	23,182	37,277	108,385	150,622	84,874	92,947
Taxable income: Number.....	806,990	307,598	168,376	174,004	98,223	31,135	20,474
Amount.....	19,282,121	1,351,220	2,158,086	4,322,040	4,246,737	2,008,293	2,142,857
Total tax credits [8]: Number.....	70,242	14,981	13,093	18,532	13,793	4,563	3,317
Amount.....	34,357	4,976	5,765	7,480	6,163	2,471	2,766
Child care credit: Number.....	58,675	12,217	12,252	17,019	11,982	3,383	1,501
Amount.....	23,593	4,511	5,439	6,610	4,873	1,394	620
Earned income credit [9]: Number.....	354,459	306,317	48,142	--	--	--	--
Amount.....	608,481	572,031	36,451	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	298,712	284,474	14,238	--	--	--	--
Amount.....	515,468	506,236	9,232	--	--	--	--
Income tax [11]: Number.....	800,267	301,596	167,758	173,918	98,209	31,134	20,473
Amount.....	3,791,336	199,408	318,668	668,496	716,238	404,529	506,336
Total tax liability [12]: Number.....	838,775	339,142	168,498	174,077	98,245	31,142	20,484
Amount.....	4,039,312	252,241	345,166	713,431	756,435	427,714	541,931
Tax due at time of filing [13]: Number.....	239,709	72,173	38,738	56,492	39,891	16,542	11,654
Amount.....	591,541	37,287	39,805	73,378	83,428	59,316	96,591
Overpayments [14]: Number.....	840,179	521,549	128,230	113,771	55,353	13,069	6,741
Amount.....	1,224,439	792,168	139,106	130,255	86,181	27,703	27,281

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>MISSOURI</b>							
Number of returns.....	2,416,434	1,131,703	361,886	445,203	281,792	101,627	71,320
Number of joint returns.....	1,052,518	207,946	146,999	282,819	239,043	91,822	63,720
Number with paid preparer's signature.....	1,076,125	434,804	157,528	219,178	145,810	54,327	45,100
Number of exemptions [3].....	4,794,823	1,577,915	731,832	1,090,032	809,810	303,889	212,806
Adjusted gross income (AGI) [4].....	82,980,916	9,991,299	8,913,462	17,393,956	17,071,755	8,669,495	9,315,830
Salaries and wages in AGI: Number.....	2,060,129	910,347	313,846	402,028	258,552	92,968	62,775

Amount.....	61,961,555	8,162,835	7,119,119	14,307,870	13,986,207	6,863,228	6,395,842
Taxable interest: Number.....	1,322,852	426,238	185,497	295,239	233,015	92,559	67,785
Amount.....	3,389,532	726,732	377,608	558,664	495,488	267,460	352,952
Tax-exempt interest [5]: Number.....	95,276	14,862	8,956	17,602	18,219	10,960	14,438
Amount.....	905,127	52,393	38,960	100,407	162,085	78,896	158,622
Dividends: Number.....	561,282	144,761	64,977	116,091	111,540	55,098	49,348
Amount.....	1,957,237	212,119	120,387	230,879	266,618	185,938	334,322
Business or profession net income (less loss):							
Number.....	340,197	121,595	49,151	74,476	50,962	19,680	17,466
Amount.....	3,011,213	361,443	274,969	502,089	485,688	314,592	604,352
Number of farm returns.....	112,110	44,888	17,847	25,655	14,091	4,495	3,624
Net capital gain (less loss) in AGI: Number.....	469,547	123,365	54,591	94,896	88,686	44,869	43,988
Amount.....	3,774,449	202,206	110,381	234,415	309,712	240,298	495,423
Taxable Individual Retirement Arrangements							
distributions [6]: Number.....	119,920	39,519	21,144	25,827	18,207	7,472	6,018
Amount.....	837,185	137,182	101,506	160,261	159,325	96,399	120,068
Pensions and annuities in AGI: Number.....	406,664	152,060	69,888	85,374	57,739	21,309	15,786
Amount.....	4,356,401	999,073	737,840	1,027,413	802,784	350,137	319,026
Social Security benefits in AGI: Number.....	149,279	3,775	29,763	56,231	34,260	11,857	9,971
Amount.....	1,004,281	10,961	49,852	277,241	341,036	140,075	130,266
Total statutory adjustments: Number.....	373,927	123,050	57,782	85,563	51,455	21,582	22,895
Amount.....	742,745	106,897	80,365	138,954	113,210	71,254	126,838
Self-employment retirement plans [6]: Number.....	17,821	733	833	2,351	3,803	2,711	4,610
Amount.....	133,329	1,419	2,009	7,352	15,007	15,883	46,485
Total itemized deductions [7]: Number.....	614,218	46,175	54,968	154,977	183,391	86,249	66,325
Amount.....	8,712,243	602,290	506,514	1,540,199	2,157,222	1,273,049	1,371,542
Medical and dental expense: Number.....	94,910	29,634	18,801	26,850	13,984	3,621	1,796
Amount.....	659,555	300,898	101,537	124,906	72,774	26,396	24,364
Taxes paid: Number.....	611,592	42,549	54,611	155,609	184,010	86,342	66,332
Amount.....	3,031,957	71,336	95,629	404,304	702,031	467,260	564,100
Interest paid: Number.....	526,744	28,225	43,794	136,374	167,787	77,611	55,624
Amount.....	3,295,286	150,196	195,228	665,998	931,251	507,825	498,027
Contributions: Number.....	533,370	30,788	43,021	129,916	164,189	80,886	63,182
Amount.....	1,418,818	46,240	66,573	209,544	302,033	191,887	234,973
Taxable income: Number.....	1,940,217	661,964	356,980	443,981	281,579	101,560	71,262
Amount.....	55,735,941	3,089,307	4,860,089	11,311,680	12,221,607	6,524,565	7,381,542
Total tax credits [8]: Number.....	173,258	23,812	23,311	46,342	41,259	16,564	13,835
Amount.....	83,888	6,211	8,415	17,060	16,588	7,384	7,753
Child care credit: Number.....	127,098	15,276	20,017	39,725	33,687	11,448	5,887
Amount.....	49,172	5,190	7,485	14,480	13,898	5,009	2,585
Earned income credit [9]: Number.....	391,513	322,820	68,693	--	--	--	--
Amount.....	567,873	517,663	50,210	--	--	--	--
Excess earned income credit (refundable) [10]:							

Number.....	304,197	284,367	19,830	--	--	--	--
Amount.....	454,592	441,197	13,394	--	--	--	--
Income tax [11]: Number.....	1,930,318	653,098	356,120	443,799	281,563	101,565	71,276
Amount.....	11,462,673	463,952	721,969	1,774,852	2,083,506	1,315,059	1,742,951
Total tax liability [12]: Number.....	1,998,632	719,313	357,724	444,207	281,618	101,583	71,288
Amount.....	12,032,084	562,450	782,986	1,886,540	2,186,227	1,373,880	1,826,112
Tax due at time of filing [13]: Number.....	600,122	184,333	86,437	132,527	100,222	47,895	35,494
Amount.....	1,504,887	83,667	76,808	171,375	198,734	148,120	234,752
Overpayments [14]: Number.....	1,694,855	872,636	265,305	300,129	172,420	49,181	29,708
Amount.....	2,106,518	887,570	265,897	375,509	292,485	109,051	109,223

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>MONTANA</b>							
Number of returns.....	400,488	211,280	57,789	71,141	39,087	10,894	7,840
Number of joint returns.....	181,791	47,274	29,820	51,415	34,471	9,801	6,885
Number with paid preparer's signature.....	210,511	95,350	31,201	42,733	25,001	7,583	6,366
Number of exemptions [3].....	797,794	300,654	129,891	189,508	115,719	32,149	22,766
Adjusted gross income (AGI) [4].....	11,169,065	1,611,574	1,425,882	2,770,207	2,347,165	926,664	1,036,855
Salaries and wages in AGI: Number.....	320,972	160,001	47,882	61,931	34,136	9,042	6,061
Amount.....	7,595,420	1,347,383	1,037,568	2,088,122	1,715,706	584,434	495,406
Taxable interest: Number.....	244,472	98,590	36,288	54,392	34,849	10,338	7,592
Amount.....	599,567	137,634	68,854	105,433	90,289	45,539	62,946
Tax-exempt interest [5]: Number.....	20,324	4,336	2,423	4,313	3,957	1,977	2,194
Amount.....	146,425	16,162	10,436	23,581	25,076	14,691	22,746
Dividends: Number.....	105,092	36,523	13,961	22,365	17,841	6,659	5,651
Amount.....	291,821	50,769	26,033	44,764	46,199	28,660	43,355
Business or profession net income (less loss):							
Number.....	76,802	30,923	12,276	17,297	9,578	3,026	2,744
Amount.....	592,297	75,965	65,440	117,490	97,246	56,673	103,043
Number of farm returns.....	24,391	11,330	3,748	4,694	2,660	883	788
Net capital gain (less loss) in AGI: Number.....	96,468	34,178	12,767	20,044	15,686	6,152	5,539
Amount.....	643,314	78,065	38,395	77,314	85,467	60,608	108,445
Taxable Individual Retirement Arrangements							

distributions [6]: Number.....	18,704	6,826	3,473	4,110	2,604	874	660
Amount.....	119,308	24,278	15,976	25,549	22,802	10,982	13,560
Pensions and annuities in AGI: Number.....	65,153	26,124	11,665	14,008	8,527	2,606	1,803
Amount.....	743,948	178,931	133,482	189,489	139,475	49,979	40,736
Social Security benefits in AGI: Number.....	25,189	810	5,107	9,732	5,634	1,884	1,605
Amount.....	164,970	2,429	9,159	48,889	56,256	22,437	20,290
Total statutory adjustments: Number.....	83,893	31,458	14,339	19,719	9,809	3,521	3,667
Amount.....	167,859	30,092	21,911	36,657	26,504	14,808	24,833
Self-employment retirement plans [6]: Number.....	4,060	234	286	788	983	575	844
Amount.....	28,811	379	689	2,606	4,506	3,905	10,414
Total itemized deductions [7]: Number.....	107,580	15,364	13,729	31,799	27,720	9,346	7,256
Amount.....	1,457,442	177,823	131,277	327,802	387,732	143,360	157,188
Medical and dental expense: Number.....	31,484	11,770	6,549	8,376	3,699	766	295
Amount.....	147,176	64,032	28,327	31,456	15,260	4,464	3,062
Taxes paid: Number.....	107,100	14,796	13,692	31,860	27,771	9,355	7,261
Amount.....	571,227	48,978	29,522	98,014	176,377	60,907	76,145
Interest paid: Number.....	86,260	9,346	10,513	27,007	24,419	7,741	5,510
Amount.....	484,493	44,325	47,605	133,266	132,918	49,728	48,130
Contributions: Number.....	90,784	10,095	10,880	26,710	25,190	8,795	6,859
Amount.....	182,292	11,489	13,160	34,329	39,577	19,648	26,423
Taxable income: Number.....	303,983	116,531	56,405	70,839	39,035	10,886	7,833
Amount.....	6,995,295	498,975	717,348	1,714,779	1,640,155	691,121	819,248
Total tax credits [8]: Number.....	27,167	4,390	4,388	8,654	5,633	1,703	1,618
Amount.....	13,474	964	1,442	3,262	2,330	897	1,433
Child care credit: Number.....	17,855	2,288	3,281	6,795	4,019	913	468
Amount.....	5,708	651	974	2,211	1,357	315	164
Earned income credit [9]: Number.....	67,001	55,948	11,053	--	--	--	--
Amount.....	91,715	83,493	8,223	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	51,094	47,689	3,405	--	--	--	--
Amount.....	71,051	68,712	2,339	--	--	--	--
Income tax [11]: Number.....	302,151	115,034	56,144	70,769	39,024	10,889	7,835
Amount.....	1,344,177	74,523	106,545	264,875	274,636	139,117	194,057
Total tax liability [12]: Number.....	319,983	132,114	56,758	70,876	39,050	10,892	7,836
Amount.....	1,468,858	99,477	122,565	292,624	296,836	150,412	209,359
Tax due at time of filing [13]: Number.....	117,430	42,483	18,625	27,675	17,043	5,995	4,314
Amount.....	227,033	19,668	19,862	42,999	42,772	25,476	39,286
Overpayments [14]: Number.....	250,676	147,069	36,632	40,348	19,934	3,884	2,291
Amount.....	272,173	134,543	34,880	44,875	31,317	9,346	10,378

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

Size of adjusted gross income

State and item	All returns	Under	\$20,000	\$30,000	\$50,000	\$75,000	\$100,000
		\$20,000 [1]	under \$30,000	under \$50,000	under \$75,000	under \$100,000	under \$200,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>NEBRASKA</b>							
Number of returns.....	775,462	364,955	117,790	146,246	90,671	29,548	19,803
Number of joint returns.....	347,375	64,406	49,672	102,324	80,125	27,111	17,944
Number with paid preparer's signature.....	363,953	148,779	53,959	75,367	49,147	17,154	13,840
Number of exemptions [3].....	1,536,219	458,058	243,620	386,000	275,741	91,919	60,939
Adjusted gross income (AGI) [4].....	25,569,344	2,990,294	2,897,388	5,725,306	5,469,585	2,516,883	2,590,855
Salaries and wages in AGI: Number.....	656,954	291,609	102,164	131,467	82,439	26,554	17,209
Amount.....	18,595,430	2,573,512	2,290,489	4,590,647	4,316,063	1,873,118	1,620,263
Taxable interest: Number.....	476,384	169,515	67,923	106,186	79,238	27,883	19,250
Amount.....	1,165,388	256,760	135,844	207,128	180,984	90,772	112,050
Tax-exempt interest [5]: Number.....	38,494	7,140	4,183	7,894	7,676	4,125	4,536
Amount.....	287,804	22,890	16,586	41,011	42,396	27,766	42,581
Dividends: Number.....	199,767	56,197	23,848	42,946	39,794	17,410	14,053
Amount.....	533,258	64,791	35,868	67,895	76,592	50,191	78,836
Business or profession net income (less loss):							
Number.....	116,841	38,603	17,788	28,470	18,269	6,415	5,303
Amount.....	883,090	95,403	85,366	177,033	156,767	94,934	157,424
Number of farm returns.....	57,373	24,564	9,661	12,227	6,646	1,990	1,723
Net capital gain (less loss) in AGI: Number.....	177,732	52,436	21,643	37,057	33,334	14,934	12,888
Amount.....	1,279,873	98,056	50,191	97,650	121,528	86,235	161,495
Taxable Individual Retirement Arrangements							
distributions [6]: Number.....	40,879	14,613	7,217	8,646	6,001	2,181	1,667
Amount.....	241,279	48,375	31,228	47,033	43,358	22,689	29,049
Pensions and annuities in AGI: Number.....	109,945	39,261	18,487	23,807	16,888	5,951	4,265
Amount.....	1,072,929	216,692	166,609	248,747	220,484	99,287	86,353
Social Security benefits in AGI: Number.....	50,554	1,428	10,333	19,044	11,602	3,973	3,103
Amount.....	349,563	3,995	18,578	99,327	119,868	49,558	41,838
Total statutory adjustments: Number.....	150,081	47,568	24,898	37,989	20,760	7,810	7,745
Amount.....	299,412	44,186	37,880	67,880	51,123	28,203	43,537
Self-employment retirement plans [6]: Number.....	7,719	316	450	1,389	1,983	1,171	1,662
Amount.....	49,382	539	1,036	4,301	8,093	6,963	16,757
Total itemized deductions [7]: Number.....	191,109	15,881	17,377	49,052	58,839	25,400	18,322
Amount.....	2,809,512	226,124	167,344	499,797	709,872	398,057	408,082
Medical and dental expense: Number.....	34,969	11,657	6,915	9,733	4,926	1,165	507
Amount.....	284,569	142,111	43,764	52,824	27,868	9,288	6,788
Taxes paid: Number.....	189,083	14,008	17,082	49,113	58,929	25,397	18,316
Amount.....	1,100,655	28,186	40,810	161,946	278,394	172,435	195,524
Interest paid: Number.....	154,911	7,514	12,500	41,334	52,258	22,013	14,599



Amount.....	861,748	31,905	48,969	184,022	262,688	130,535	118,545
Contributions: Number.....	173,185	11,279	14,316	43,680	55,425	24,570	17,799
Amount.....	476,490	15,798	21,093	63,277	98,829	60,970	73,339
Taxable income: Number.....	634,371	226,512	115,679	145,804	90,611	29,528	19,795
Amount.....	16,927,130	1,030,964	1,564,110	3,637,432	3,848,654	1,858,030	2,020,359
Total tax credits [8]: Number.....	68,620	8,885	9,492	21,304	16,755	5,581	4,327
Amount.....	31,732	2,214	3,372	8,294	7,078	2,509	2,681
Child care credit: Number.....	51,136	5,494	8,009	18,406	13,621	3,597	1,688
Amount.....	19,472	1,844	2,861	6,968	5,575	1,434	645
Earned income credit [9]: Number.....	98,577	78,466	20,111	--	--	--	--
Amount.....	136,999	122,263	14,735	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	73,467	67,474	5,993	--	--	--	--
Amount.....	105,397	101,363	4,034	--	--	--	--
Income tax [11]: Number.....	630,188	223,069	115,130	145,623	90,593	29,529	19,798
Amount.....	3,399,413	153,765	231,732	562,516	642,810	370,363	474,130
Total tax liability [12]: Number.....	653,581	245,414	115,989	145,774	90,617	29,540	19,800
Amount.....	3,619,235	188,982	257,816	613,805	686,636	392,552	501,728
Tax due at time of filing [13]: Number.....	222,543	73,355	32,066	52,059	36,144	14,538	10,483
Amount.....	598,734	34,230	35,169	86,608	95,013	60,968	91,045
Overpayments [14]: Number.....	507,949	262,890	81,731	89,406	51,305	13,550	7,548
Amount.....	548,783	224,232	75,042	96,873	76,291	28,201	28,526

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>NEVADA</b>							
Number of returns.....	800,491	336,591	135,070	158,644	97,907	36,692	25,390
Number of joint returns.....	309,728	50,654	40,430	81,537	76,310	31,628	21,204
Number with paid preparer's signature.....	379,505	137,277	58,690	79,058	55,034	22,392	17,995
Number of exemptions [3].....	1,569,090	490,062	256,332	358,292	264,561	103,489	69,613
Adjusted gross income (AGI) [4].....	32,413,136	2,806,009	3,317,020	6,189,013	5,940,341	3,132,943	3,321,948
Salaries and wages in AGI: Number.....	694,049	278,928	120,376	143,742	89,160	32,871	21,259
Amount.....	22,204,574	2,856,363	2,764,373	5,133,842	4,788,000	2,396,893	2,104,893
Taxable interest: Number.....	366,929	96,845	52,160	85,091	69,264	30,586	23,110

Amount.....	1,373,365	200,695	81,060	135,243	144,175	93,855	161,266
Tax-exempt interest [5]: Number.....	24,241	3,860	2,235	4,276	4,458	2,660	3,523
Amount.....	428,777	35,237	18,772	34,078	39,417	27,184	62,061
Dividends: Number.....	149,687	34,656	17,248	30,597	29,081	15,601	14,659
Amount.....	747,456	68,033	33,764	63,974	72,907	55,283	94,548
Business or profession net income (less loss):							
Number.....	98,287	31,737	12,577	20,780	16,327	7,256	6,545
Amount.....	1,101,117	56,129	72,409	138,904	152,136	116,194	232,978
Number of farm returns.....	4,191	1,223	447	834	716	339	361
Net capital gain (less loss) in AGI: Number.....	129,460	29,660	14,077	25,122	24,529	13,488	14,296
Amount.....	2,979,249	99,639	22,404	58,375	97,262	90,683	230,412
Taxable Individual Retirement Arrangements							
distributions [6]: Number.....	35,011	9,292	5,597	8,021	6,345	2,783	2,223
Amount.....	330,639	40,346	30,065	56,790	63,952	40,704	57,338
Pensions and annuities in AGI: Number.....	134,379	39,099	21,843	30,632	24,115	9,925	6,824
Amount.....	1,889,656	294,201	262,727	446,673	423,360	210,931	183,559
Social Security benefits in AGI: Number.....	51,420	1,335	8,708	18,413	12,438	4,738	3,980
Amount.....	339,610	4,819	15,231	86,133	113,559	49,661	46,044
Total statutory adjustments: Number.....	110,350	31,103	16,257	25,180	17,206	7,768	8,068
Amount.....	280,346	36,994	27,154	48,902	42,461	27,892	47,239
Self-employment retirement plans [6]: Number.....	5,107	269	290	666	991	766	1,285
Amount.....	45,735	686	983	2,780	4,827	5,321	14,872
Total itemized deductions [7]: Number.....	235,700	24,480	27,512	64,088	61,959	28,596	21,109
Amount.....	3,816,568	311,913	278,500	718,688	827,418	478,519	487,402
Medical and dental expense: Number.....	36,109	11,000	7,153	9,954	5,533	1,643	748
Amount.....	166,559	65,335	26,308	35,958	21,253	8,818	6,991
Taxes paid: Number.....	228,782	22,586	26,222	62,109	60,865	28,256	20,858
Amount.....	526,798	32,954	30,712	81,822	99,813	60,999	71,869
Interest paid: Number.....	214,000	20,154	23,807	58,199	58,141	27,019	19,551
Amount.....	2,041,999	164,927	159,447	428,261	491,162	265,316	253,520
Contributions: Number.....	201,604	16,173	22,130	54,256	55,394	26,548	19,704
Amount.....	561,317	14,440	22,553	66,734	88,588	56,896	65,063
Taxable income: Number.....	666,928	206,426	132,682	157,934	97,745	36,636	25,337
Amount.....	23,143,264	1,099,524	1,839,430	4,026,110	4,217,972	2,347,992	2,636,896
Total tax credits [8]: Number.....	55,011	8,178	8,462	13,491	12,415	5,625	4,123
Amount.....	47,811	2,795	3,997	6,374	6,167	3,185	3,631
Child care credit: Number.....	42,595	5,959	7,625	11,894	10,509	4,294	1,988
Amount.....	20,000	2,433	3,757	5,601	4,979	2,107	956
Earned income credit [9]: Number.....	117,550	94,769	22,781	--	--	--	--
Amount.....	161,108	144,190	16,919	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	89,924	82,681	7,243	--	--	--	--
Amount.....	127,503	122,386	5,117	--	--	--	--

Income tax [11]: Number.....	663,393	203,482	132,193	157,832	97,729	36,639	25,341
Amount.....	5,259,760	166,875	272,588	642,782	732,503	476,257	628,765
Total tax liability [12]: Number.....	679,351	218,420	132,881	158,080	97,777	36,650	25,360
Amount.....	5,437,655	192,338	288,395	673,151	763,485	496,463	658,260
Tax due at time of filing [13]: Number.....	206,038	50,605	32,281	49,862	36,713	17,556	13,276
Amount.....	787,984	26,648	27,128	62,525	73,811	57,446	96,785
Overpayments [14]: Number.....	553,252	261,706	99,602	104,738	58,045	17,367	9,686
Amount.....	735,813	274,901	95,757	132,739	102,752	41,004	41,447

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>NEW HAMPSHIRE</b>							
Number of returns.....	572,520	232,606	84,468	112,039	80,510	32,332	23,939
Number of joint returns.....	248,553	32,127	26,464	65,755	68,020	28,978	21,466
Number with paid preparer's signature.....	202,492	64,574	26,469	43,293	34,392	14,692	13,636
Number of exemptions [3].....	1,097,224	265,787	150,386	261,394	230,691	97,504	72,258
Adjusted gross income (AGI) [4].....	22,685,678	1,903,932	2,085,344	4,397,167	4,900,851	2,763,269	3,126,090
Salaries and wages in AGI: Number.....	492,889	184,780	74,354	102,393	74,630	29,901	21,287
Amount.....	17,154,364	1,640,712	1,692,753	3,649,198	4,084,403	2,257,390	2,248,244
Taxable interest: Number.....	372,870	104,858	49,087	85,002	72,691	31,143	23,513
Amount.....	718,365	123,686	65,047	107,168	106,763	66,171	94,867
Tax-exempt interest [5]: Number.....	23,538	3,551	1,886	3,954	4,381	2,899	4,134
Amount.....	223,617	14,612	8,440	21,397	26,168	20,707	43,234
Dividends: Number.....	146,956	36,017	14,805	28,368	29,575	16,662	15,934
Amount.....	589,999	57,776	31,844	64,672	79,063	58,457	109,561
Business or profession net income (less loss):							
Number.....	90,348	28,314	12,158	20,253	15,481	6,390	5,747
Amount.....	1,112,775	124,035	102,946	199,726	195,115	117,488	209,900
Number of farm returns.....	2,155	703	260	437	323	175	165
Net capital gain (less loss) in AGI: Number.....	118,811	27,705	11,321	22,106	23,437	13,944	14,747
Amount.....	1,467,126	44,094	21,664	54,646	86,744	79,999	189,697
Taxable Individual Retirement Arrangements distributions [6]: Number.....	28,889	8,886	4,534	6,148	4,929	2,107	1,809
Amount.....	222,691	33,857	22,400	38,053	43,064	27,218	38,926

Pensions and annuities in AGI: Number.....	85,570	27,672	13,148	18,049	14,512	6,013	4,884
Amount.....	1,048,875	183,881	143,086	229,330	217,383	108,680	118,833
Social Security benefits in AGI: Number.....	34,526	864	5,857	12,392	8,350	3,114	2,918
Amount.....	243,149	2,639	10,164	60,451	82,347	36,086	36,835
Total statutory adjustments: Number.....	101,293	28,752	14,782	24,052	16,072	7,028	7,402
Amount.....	237,381	30,625	23,746	44,902	40,564	25,357	43,448
Self-employment retirement plans [6]: Number.....	6,611	346	381	1,028	1,536	1,046	1,563
Amount.....	45,206	678	982	3,358	6,357	6,165	16,223
Total itemized deductions [7]: Number.....	182,017	14,524	15,417	44,193	53,766	27,042	21,468
Amount.....	2,636,684	185,425	156,696	480,548	690,709	424,693	439,657
Medical and dental expense: Number.....	25,930	8,412	4,964	7,037	3,737	1,118	572
Amount.....	138,788	46,506	23,149	28,974	19,320	8,131	8,850
Taxes paid: Number.....	180,934	13,809	15,166	44,029	53,766	27,056	21,469
Amount.....	961,863	68,803	49,124	160,505	245,036	158,206	167,277
Interest paid: Number.....	161,845	10,141	12,810	39,900	50,215	24,987	19,092
Amount.....	1,172,208	56,181	65,332	228,738	336,570	195,365	192,662
Contributions: Number.....	159,253	9,548	12,030	37,371	48,671	25,571	20,587
Amount.....	282,829	7,684	10,464	34,392	54,738	40,486	54,439
Taxable income: Number.....	485,717	147,709	83,115	111,624	80,418	32,308	23,921
Amount.....	16,012,048	719,879	1,199,649	2,859,417	3,453,220	2,057,415	2,490,327
Total tax credits [8]: Number.....	41,161	4,345	4,041	9,155	11,205	5,335	4,759
Amount.....	24,806	1,035	1,505	3,674	5,084	2,443	3,219
Child care credit: Number.....	27,641	2,292	3,158	7,214	8,878	3,687	2,116
Amount.....	11,885	833	1,300	2,913	3,991	1,704	987
Earned income credit [9]: Number.....	58,305	46,545	11,760	--	--	--	--
Amount.....	75,101	66,843	8,257	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	41,324	38,358	2,966	--	--	--	--
Amount.....	54,893	53,011	1,882	--	--	--	--
Income tax [11]: Number.....	483,990	146,223	82,938	111,565	80,407	32,311	23,925
Amount.....	3,362,722	108,064	178,907	453,847	588,183	413,753	588,979
Total tax liability [12]: Number.....	497,257	158,728	83,518	111,715	80,426	32,317	23,930
Amount.....	3,534,863	134,395	197,381	489,568	622,520	432,314	614,394
Tax due at time of filing [13]: Number.....	143,517	40,301	17,549	29,827	25,734	14,157	12,013
Amount.....	441,195	21,767	18,388	41,529	49,796	39,528	71,099
Overpayments [14]: Number.....	399,564	175,663	64,405	78,861	52,174	16,850	10,077
Amount.....	504,737	145,540	63,508	106,001	93,988	38,461	37,351

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>NEW JERSEY</b>							
Number of returns.....	3,817,966	1,476,076	520,138	697,549	529,718	269,370	247,749
Number of joint returns.....	1,506,594	197,486	134,149	282,075	371,160	230,340	222,090
Number with paid preparer's signature.....	1,731,279	573,679	204,401	314,622	277,505	148,262	150,621
Number of exemptions [3].....	7,412,809	1,854,815	944,927	1,440,651	1,389,037	790,487	753,142
Adjusted gross income (AGI) [4].....	178,847,267	12,209,875	12,878,708	27,285,486	32,476,970	23,157,678	32,534,574
Salaries and wages in AGI: Number.....	3,211,990	1,099,576	448,568	626,148	486,828	251,662	230,075
Amount.....	135,961,097	9,700,735	10,267,341	22,408,135	26,817,002	19,315,738	25,742,857
Taxable interest: Number.....	2,462,810	675,975	286,918	494,026	450,133	246,363	234,250
Amount.....	6,094,104	1,005,479	496,579	831,794	867,296	552,482	809,533
Tax-exempt interest [5]: Number.....	229,190	32,526	15,900	33,559	40,040	28,315	45,861
Amount.....	2,419,359	151,311	82,181	219,113	323,925	213,668	408,589
Dividends: Number.....	1,151,898	279,132	97,907	191,807	211,798	139,665	165,526
Amount.....	4,319,209	455,842	238,112	473,557	576,988	436,054	783,894
Business or profession net income (less loss):							
Number.....	453,485	128,226	47,310	81,027	79,535	46,291	51,759
Amount.....	6,689,776	579,462	424,843	775,091	854,049	687,233	1,550,521
Number of farm returns.....	9,201	2,070	837	1,564	1,740	1,020	1,209
Net capital gain (less loss) in AGI: Number.....	863,986	196,286	67,389	137,115	155,677	106,194	138,246
Amount.....	8,135,280	260,385	96,660	246,125	407,093	407,550	1,079,652
Taxable Individual Retirement Arrangements distributions [6]: Number.....	210,618	60,948	31,042	42,054	36,659	18,423	16,801
Amount.....	1,736,573	235,004	158,242	268,784	325,533	220,985	331,181
Pensions and annuities in AGI: Number.....	633,082	205,782	88,380	121,004	104,464	53,191	47,232
Amount.....	7,726,326	1,349,896	948,078	1,539,274	1,576,865	918,890	989,414
Social Security benefits in AGI: Number.....	288,648	8,039	51,742	94,670	71,415	29,929	24,554
Amount.....	2,258,867	23,472	100,134	534,154	764,379	376,376	334,032
Total statutory adjustments: Number.....	551,469	143,069	66,796	107,032	88,325	50,529	63,132
Amount.....	1,591,980	159,880	117,899	219,265	219,211	163,233	343,192
Self-employment retirement plans [6]: Number.....	44,740	1,353	1,734	4,388	7,353	6,719	13,567
Amount.....	396,599	3,671	5,241	16,067	32,908	38,999	131,193
Total itemized deductions [7]: Number.....	1,491,234	126,346	121,534	306,986	383,917	238,584	237,581
Amount.....	27,316,094	1,576,108	1,501,687	3,709,905	5,540,059	4,228,797	5,823,639
Medical and dental expense: Number.....	273,640	80,800	52,705	72,466	43,639	15,042	8,206
Amount.....	1,424,097	439,782	358,420	271,705	186,434	79,448	69,439
Taxes paid: Number.....	1,493,954	124,398	122,155	308,822	385,473	239,023	237,740
Amount.....	11,814,873	497,442	429,005	1,275,670	2,081,288	1,695,837	2,660,863

Interest paid: Number.....	1,210,668	72,699	84,050	243,802	329,185	209,209	206,633
Amount.....	10,029,316	425,905	462,840	1,482,851	2,303,323	1,709,035	2,203,130
Contributions: Number.....	1,395,225	97,099	108,480	284,680	367,020	231,673	231,597
Amount.....	3,097,448	91,178	125,309	360,789	555,044	443,489	629,653
Taxable income: Number.....	3,222,255	898,989	507,184	693,256	528,795	269,160	247,558
Amount.....	126,470,856	4,089,747	7,187,002	17,896,932	22,554,098	16,736,859	24,778,701
Total tax credits [8]: Number.....	275,587	38,690	35,799	46,738	51,903	36,159	42,392
Amount.....	185,217	11,754	18,037	20,010	21,411	16,181	23,939
Child care credit: Number.....	177,366	23,085	31,032	35,837	37,540	24,974	21,077
Amount.....	86,334	10,263	17,345	17,407	17,158	11,855	10,188
Earned income credit [9]: Number.....	445,771	363,118	82,653	--	--	--	--
Amount.....	616,860	557,930	58,931	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	340,952	316,351	24,601	--	--	--	--
Amount.....	481,409	464,572	16,837	--	--	--	--
Income tax [11]: Number.....	3,206,542	885,802	504,938	692,867	528,782	269,196	247,617
Amount.....	28,678,022	616,304	1,063,685	2,929,150	4,001,167	3,366,528	5,812,919
Total tax liability [12]: Number.....	3,280,705	953,380	509,702	694,316	529,047	269,258	247,655
Amount.....	29,709,437	747,075	1,142,371	3,077,345	4,162,890	3,481,231	6,015,395
Tax due at time of filing [13]: Number.....	1,006,308	295,066	114,380	183,906	161,123	103,540	106,568
Amount.....	2,934,718	136,068	101,243	231,151	295,335	262,175	512,861
Overpayments [14]: Number.....	2,591,382	1,054,712	390,776	493,147	350,734	155,119	124,603
Amount.....	3,969,615	1,036,700	397,770	704,866	728,804	396,200	454,562

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>NEW MEXICO</b>							
Number of returns.....	747,677	390,343	111,380	123,428	72,283	26,013	19,251
Number of joint returns.....	305,230	77,537	46,737	77,230	59,702	22,903	16,966
Number with paid preparer's signature.....	306,419	147,258	43,427	53,506	33,572	12,602	11,743
Number of exemptions [3].....	1,550,808	642,621	247,377	312,609	205,977	75,024	53,684
Adjusted gross income (AGI) [4].....	22,025,906	3,267,292	2,732,447	4,803,853	4,376,024	2,221,906	2,515,021
Salaries and wages in AGI: Number.....	633,871	320,781	97,147	109,298	63,815	22,707	16,224
Amount.....	16,358,437	2,893,095	2,220,382	3,870,685	3,387,858	1,617,150	1,568,715

Taxable interest: Number.....	358,278	117,162	53,659	80,189	59,842	24,003	18,504
Amount.....	793,524	148,575	79,212	129,896	125,940	76,236	111,471
Tax-exempt interest [5]: Number.....	26,224	3,981	2,292	4,755	5,355	3,271	4,467
Amount.....	206,394	15,167	10,618	29,209	31,830	22,659	41,639
Dividends: Number.....	138,135	36,015	15,808	28,488	27,025	13,682	13,006
Amount.....	484,221	57,563	31,791	63,695	73,441	50,794	88,662
Business or profession net income (less loss):							
Number.....	113,387	47,983	15,289	21,393	14,825	6,297	5,759
Amount.....	875,947	129,173	78,457	133,439	124,802	92,773	171,545
Number of farm returns.....	15,456	6,288	2,120	3,000	2,152	817	749
Net capital gain (less loss) in AGI: Number.....	118,225	30,824	13,212	23,643	22,307	11,893	12,198
Amount.....	940,046	59,948	27,589	67,604	96,757	83,749	183,420
Taxable Individual Retirement Arrangements							
distributions [6]: Number.....	29,784	8,469	4,878	6,837	5,268	2,165	1,729
Amount.....	224,606	33,084	24,128	43,161	44,583	27,716	33,518
Pensions and annuities in AGI: Number.....	117,910	40,415	19,681	25,725	18,497	7,164	5,344
Amount.....	1,687,958	308,692	247,892	394,043	366,724	175,526	159,272
Social Security benefits in AGI: Number.....	40,780	1,092	6,900	14,800	10,238	3,776	3,101
Amount.....	278,944	3,727	11,854	71,606	98,623	42,867	38,073
Total statutory adjustments: Number.....	113,283	44,913	16,692	22,842	13,735	6,125	6,487
Amount.....	207,199	35,051	23,080	39,880	33,148	20,304	34,090
Self-employment retirement plans [6]: Number.....	5,078	288	344	801	1,053	777	1,277
Amount.....	36,561	506	845	2,956	4,842	4,959	13,188
Total itemized deductions [7]: Number.....	165,090	15,337	17,704	43,113	45,057	21,429	17,734
Amount.....	2,360,733	171,595	169,334	461,617	571,653	339,333	387,976
Medical and dental expense: Number.....	29,324	8,642	5,704	8,507	4,535	1,215	661
Amount.....	138,736	44,371	23,457	34,633	20,890	7,173	7,161
Taxes paid: Number.....	163,153	14,136	17,317	42,860	45,015	21,412	17,707
Amount.....	663,274	26,592	23,028	85,430	140,528	103,627	148,539
Interest paid: Number.....	144,993	11,639	15,142	38,747	41,446	19,328	14,947
Amount.....	1,090,549	72,940	86,638	240,689	293,197	159,711	158,104
Contributions: Number.....	139,064	9,765	13,602	35,396	39,622	19,749	16,480
Amount.....	329,120	11,853	17,429	51,756	74,262	48,131	59,951
Taxable income: Number.....	553,896	199,057	109,411	123,018	72,196	26,001	19,237
Amount.....	13,985,383	923,727	1,414,478	3,059,229	3,104,136	1,661,311	1,982,899
Total tax credits [8]: Number.....	43,137	7,187	6,577	10,870	9,068	3,963	3,806
Amount.....	22,854	1,916	2,503	4,524	4,245	2,166	2,970
Child care credit: Number.....	29,235	4,218	5,477	8,841	6,748	2,354	1,376
Amount.....	11,765	1,430	2,164	3,521	2,892	1,037	612
Earned income credit [9]: Number.....	175,797	149,680	26,117	--	--	--	--
Amount.....	257,224	237,191	20,033	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	142,963	134,049	8,914	--	--	--	--

Amount.....	210,741	204,401	6,340	--	--	--	--
Income tax [11]: Number.....	551,114	196,689	109,087	122,933	72,194	25,995	19,239
Amount.....	2,742,226	138,156	209,979	479,808	530,614	335,051	467,596
Total tax liability [12]: Number.....	580,256	225,111	109,615	123,077	72,232	26,001	19,243
Amount.....	2,901,803	173,803	227,186	509,110	557,104	351,095	489,723
Tax due at time of filing [13]: Number.....	176,982	53,109	27,655	41,369	28,744	13,014	10,255
Amount.....	382,542	25,121	23,640	50,793	56,636	42,959	71,049
Overpayments [14]: Number.....	532,489	312,538	81,105	78,507	40,775	11,500	7,008
Amount.....	653,693	354,126	79,310	90,270	65,940	25,963	25,992

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>NEW YORK</b>							
Number of returns.....	8,030,653	3,459,276	1,186,553	1,481,519	973,728	425,479	364,529
Number of joint returns.....	2,943,062	564,520	333,014	627,907	660,285	342,963	300,936
Number with paid preparer's signature.....	4,008,785	1,495,924	536,020	763,214	575,560	266,701	252,245
Number of exemptions [3].....	15,537,651	4,894,266	2,283,152	3,191,848	2,537,002	1,204,053	1,034,666
Adjusted gross income (AGI) [4].....	345,391,164	26,923,951	29,384,130	57,688,349	59,298,738	36,491,620	47,928,344
Salaries and wages in AGI: Number.....	6,695,462	2,577,400	1,039,543	1,345,452	893,839	392,173	328,824
Amount.....	248,493,636	23,127,889	23,934,843	48,039,957	48,542,983	29,421,345	35,152,249
Taxable interest: Number.....	5,019,904	1,529,275	670,051	1,074,656	858,369	400,328	350,571
Amount.....	14,847,397	2,402,358	1,057,948	1,718,614	1,733,320	1,071,140	1,630,469
Tax-exempt interest [5]: Number.....	457,821	71,992	35,785	72,295	81,133	52,798	79,249
Amount.....	5,906,392	366,851	183,120	456,659	615,571	429,977	983,901
Dividends: Number.....	2,080,599	543,554	206,812	378,548	376,972	217,289	238,973
Amount.....	9,551,742	904,046	438,007	832,666	988,239	725,639	1,377,645
Business or profession net income (less loss):							
Number.....	1,092,668	441,051	120,577	181,415	148,293	76,743	86,152
Amount.....	13,360,856	2,165,607	859,210	1,348,379	1,411,773	1,129,917	2,661,718
Number of farm returns.....	31,198	12,961	4,493	6,141	3,971	1,577	1,285
Net capital gain (less loss) in AGI: Number.....	1,640,818	407,621	152,203	287,201	292,414	175,671	211,305
Amount.....	23,156,891	975,543	253,310	584,057	861,438	792,526	2,030,885
Taxable Individual Retirement Arrangements distributions [6]: Number.....	416,198	132,452	64,824	82,281	65,382	31,249	29,393



Amount.....	3,370,356	492,099	321,830	519,983	569,176	376,881	575,032
Pensions and annuities in AGI: Number.....	1,289,954	458,214	192,382	250,226	197,024	90,587	77,367
Amount.....	16,838,770	3,195,460	2,200,497	3,383,057	3,330,887	1,836,086	1,971,448
Social Security benefits in AGI: Number.....	553,054	17,038	101,663	181,960	130,654	54,494	48,224
Amount.....	4,387,288	50,543	199,575	1,026,352	1,412,206	703,966	688,815
Total statutory adjustments: Number.....	1,274,691	468,936	164,827	231,657	157,642	82,804	104,381
Amount.....	3,392,826	441,517	277,433	449,881	391,769	284,417	630,833
Self-employment retirement plans [6]: Number.....	98,319	4,059	4,496	10,929	15,853	13,189	27,181
Amount.....	953,408	9,697	13,084	42,302	75,547	83,781	289,475
Total itemized deductions [7]: Number.....	2,913,435	243,824	288,233	723,165	769,486	395,393	355,245
Amount.....	57,105,903	3,128,375	3,173,255	8,546,276	11,159,631	7,372,047	9,469,894
Medical and dental expense: Number.....	482,157	131,120	103,375	137,415	71,098	22,826	14,095
Amount.....	2,661,818	908,798	460,049	537,704	353,976	157,850	168,287
Taxes paid: Number.....	2,907,612	235,496	288,252	725,016	770,260	395,431	355,101
Amount.....	27,645,607	829,331	939,806	3,252,281	4,991,276	3,545,402	4,985,656
Interest paid: Number.....	2,038,295	136,885	168,336	470,312	568,671	306,730	275,912
Amount.....	15,977,828	935,419	916,113	2,578,393	3,468,138	2,210,099	2,697,619
Contributions: Number.....	2,736,096	188,893	262,440	681,727	739,626	384,914	344,732
Amount.....	8,007,800	200,032	348,301	966,776	1,207,356	801,898	1,072,725
Taxable income: Number.....	6,492,832	1,963,033	1,157,933	1,472,035	971,607	424,895	364,000
Amount.....	237,942,093	8,971,930	15,942,322	36,969,241	40,485,320	25,898,321	35,863,662
Total tax credits [8]: Number.....	522,364	71,419	81,077	105,239	95,169	54,663	64,132
Amount.....	554,418	20,708	41,386	47,400	41,653	25,481	41,685
Child care credit: Number.....	319,159	39,768	69,678	81,235	65,914	32,707	23,765
Amount.....	154,742	17,019	38,850	39,981	29,813	14,720	10,877
Earned income credit [9]: Number.....	1,246,779	1,039,407	207,372	--	--	--	--
Amount.....	1,717,697	1,570,648	147,050	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	945,115	881,802	63,313	--	--	--	--
Amount.....	1,323,944	1,281,233	42,711	--	--	--	--
Income tax [11]: Number.....	6,463,275	1,939,654	1,152,488	1,470,995	971,586	424,962	364,145
Amount.....	55,337,483	1,358,008	2,357,750	5,975,397	7,154,657	5,225,308	8,489,487
Total tax liability [12]: Number.....	6,734,731	2,199,052	1,160,890	1,473,799	972,087	425,107	364,291
Amount.....	57,574,138	1,784,796	2,525,954	6,248,593	7,432,231	5,415,949	8,852,619
Tax due at time of filing [13]: Number.....	1,954,927	667,185	252,098	370,944	279,800	156,247	157,462
Amount.....	5,675,649	416,574	228,033	468,201	543,678	437,066	856,389
Overpayments [14]: Number.....	5,581,913	2,500,140	900,896	1,067,208	657,526	247,752	173,152
Amount.....	8,287,534	2,601,713	932,420	1,542,149	1,393,694	659,291	666,687

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>NORTH CAROLINA</b>							
Number of returns.....	3,394,691	1,604,078	538,542	602,984	377,839	136,313	102,231
Number of joint returns.....	1,404,585	251,508	191,562	388,359	327,144	124,208	92,603
Number with paid preparer's signature.....	1,597,220	672,642	240,490	308,409	206,085	75,342	65,883
Number of exemptions [3].....	6,719,094	2,392,627	1,066,715	1,430,755	1,043,095	392,945	297,369
Adjusted gross income (AGI) [4].....	115,538,021	15,377,135	13,195,630	23,555,320	22,881,164	11,643,225	13,410,840
Salaries and wages in AGI: Number.....	2,995,170	1,362,647	487,673	553,897	348,673	124,139	90,243
Amount.....	87,465,601	13,237,817	11,118,560	19,638,642	18,687,631	9,087,889	9,158,148
Taxable interest: Number.....	1,685,126	477,157	244,503	390,940	314,947	126,391	98,841
Amount.....	3,304,742	592,889	318,806	510,533	496,759	287,157	418,410
Tax-exempt interest [5]: Number.....	109,073	15,084	9,156	18,763	21,022	13,090	18,689
Amount.....	976,916	52,233	38,688	101,613	129,928	90,420	173,020
Dividends: Number.....	663,898	153,197	72,147	133,186	135,407	72,014	70,350
Amount.....	2,293,566	219,286	129,168	265,104	328,756	237,901	433,773
Business or profession net income (less loss):							
Number.....	467,551	164,809	66,678	101,662	70,804	27,944	25,921
Amount.....	4,300,298	549,242	389,669	700,530	644,949	429,891	866,325
Number of farm returns.....	55,268	17,940	7,840	12,413	9,440	3,430	2,918
Net capital gain (less loss) in AGI: Number.....	507,952	114,544	51,567	96,899	99,592	56,580	61,807
Amount.....	5,114,614	197,548	109,120	263,815	393,400	348,727	798,560
Taxable Individual Retirement Arrangements distributions [6]: Number.....	148,991	45,474	24,796	32,640	24,933	10,163	8,517
Amount.....	1,129,466	167,647	123,086	209,613	220,572	134,299	182,357
Pensions and annuities in AGI: Number.....	517,860	165,227	86,474	117,604	86,573	32,375	22,967
Amount.....	6,054,743	1,050,036	871,064	1,437,109	1,335,046	635,152	536,004
Social Security benefits in AGI: Number.....	184,239	4,412	32,228	67,839	44,443	16,618	13,889
Amount.....	1,308,934	13,442	54,888	334,632	452,601	201,589	181,626
Total statutory adjustments: Number.....	503,031	161,233	76,464	113,019	70,742	30,589	34,366
Amount.....	1,011,706	140,116	105,707	183,858	152,235	97,876	187,995
Self-employment retirement plans [6]: Number.....	23,967	832	1,012	3,043	4,662	3,610	6,990
Amount.....	186,379	1,553	2,476	9,442	18,645	20,476	70,268
Total itemized deductions [7]: Number.....	976,588	78,839	104,052	259,218	279,913	123,924	98,576
Amount.....	14,666,598	894,376	986,527	2,758,222	3,613,729	2,077,103	2,321,920
Medical and dental expense: Number.....	181,796	48,173	38,364	56,392	29,052	6,696	2,818
Amount.....	833,820	285,357	151,649	199,311	115,151	40,962	31,553
Taxes paid: Number.....	976,535	77,141	104,154	260,093	280,474	123,985	98,602

Amount.....	5,178,855	118,368	201,494	748,575	1,218,931	774,987	976,874
Interest paid: Number.....	844,294	54,499	84,949	228,737	254,258	110,829	84,725
Amount.....	5,640,055	345,355	401,427	1,186,451	1,513,308	812,339	854,749
Contributions: Number.....	869,539	58,966	86,567	225,020	255,768	117,512	94,530
Amount.....	2,558,909	91,906	148,195	420,903	567,737	334,162	393,078
Taxable income: Number.....	2,726,077	944,986	531,623	600,982	377,452	136,202	102,154
Amount.....	75,030,176	4,605,246	7,159,408	15,062,969	15,981,312	8,498,057	10,323,882
Total tax credits [8]: Number.....	260,701	44,596	38,978	65,017	58,251	22,729	20,125
Amount.....	143,015	14,059	17,141	27,419	25,454	10,890	13,262
Child care credit: Number.....	199,803	34,407	34,196	55,788	48,884	16,040	8,940
Amount.....	81,666	12,571	14,821	22,099	20,672	6,896	3,829
Earned income credit [9]: Number.....	662,627	555,900	106,727	--	--	--	--
Amount.....	995,077	918,035	77,043	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	524,594	495,068	29,526	--	--	--	--
Amount.....	802,148	782,609	19,539	--	--	--	--
Income tax [11]: Number.....	2,708,044	929,062	529,836	600,661	377,420	136,209	102,165
Amount.....	15,161,985	682,538	1,059,581	2,343,682	2,684,068	1,690,430	2,417,740
Total tax liability [12]: Number.....	2,800,303	1,017,975	532,319	601,311	377,561	136,249	102,192
Amount.....	15,974,805	822,915	1,147,180	2,501,656	2,827,680	1,772,575	2,539,799
Tax due at time of filing [13]: Number.....	804,301	220,929	118,155	185,841	140,324	67,010	52,868
Amount.....	2,067,358	114,451	106,513	235,071	271,326	207,691	349,070
Overpayments [14]: Number.....	2,460,997	1,307,877	410,248	403,685	226,629	63,525	41,323
Amount.....	3,152,303	1,521,569	408,435	472,688	363,130	139,155	153,215

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>NORTH DAKOTA</b>							
Number of returns.....	293,332	147,143	43,490	53,755	31,970	8,656	6,329
Number of joint returns.....	134,948	29,302	21,193	40,211	28,771	7,964	5,730
Number with paid preparer's signature.....	147,853	64,579	21,970	29,836	18,909	5,739	5,013
Number of exemptions [3].....	579,851	187,619	92,852	146,478	99,816	27,239	19,697
Adjusted gross income (AGI) [4].....	8,645,832	1,186,220	1,071,082	2,102,287	1,917,237	736,058	837,790
Salaries and wages in AGI: Number.....	240,664	115,110	36,139	47,074	28,188	7,315	5,128

Amount.....	6,043,010	996,604	785,488	1,599,938	1,419,206	478,912	430,089
Taxable interest: Number.....	185,696	73,405	27,059	40,497	28,401	8,194	6,172
Amount.....	420,626	101,938	56,088	78,501	68,694	31,149	43,508
Tax-exempt interest [5]: Number.....	13,195	2,538	1,518	2,709	2,822	1,272	1,539
Amount.....	216,959	63,772	6,590	15,626	15,592	8,430	92,966
Dividends: Number.....	68,747	21,493	8,799	14,604	13,064	4,877	4,292
Amount.....	145,027	23,197	12,589	22,013	24,763	14,724	23,162
Business or profession net income (less loss):							
Number.....	45,085	15,511	7,185	11,090	6,713	2,054	1,898
Amount.....	354,117	38,199	37,524	75,483	64,850	36,194	66,665
Number of farm returns.....	34,226	15,803	5,237	6,749	3,923	1,160	1,110
Net capital gain (less loss) in AGI: Number.....	64,869	21,767	8,445	13,348	11,273	4,335	4,101
Amount.....	335,054	42,583	21,177	39,121	44,748	28,593	50,465
Taxable Individual Retirement Arrangements							
distributions [6]: Number.....	14,128	5,045	2,710	3,028	2,015	660	520
Amount.....	81,760	15,561	11,600	16,026	15,736	7,321	10,166
Pensions and annuities in AGI: Number.....	37,167	13,413	6,777	8,257	5,488	1,635	1,248
Amount.....	349,978	76,684	63,236	88,145	67,043	23,696	23,742
Social Security benefits in AGI: Number.....	19,831	515	4,159	7,713	4,506	1,445	1,208
Amount.....	136,895	1,381	11,926	38,694	47,025	17,999	15,778
Total statutory adjustments: Number.....	63,806	21,593	10,738	15,740	8,605	2,915	3,104
Amount.....	127,869	19,738	16,289	29,455	23,155	12,220	19,247
Self-employment retirement plans [6]: Number.....	3,293	159	187	641	948	494	684
Amount.....	20,762	244	450	2,115	4,196	3,218	7,585
Total itemized deductions [7]: Number.....	47,530	5,094	4,598	11,548	14,279	5,522	4,715
Amount.....	624,114	58,395	46,599	119,277	159,718	75,721	87,752
Medical and dental expense: Number.....	11,687	4,233	2,328	3,066	1,554	346	151
Amount.....	84,617	37,109	16,420	17,112	9,211	2,659	1,926
Taxes paid: Number.....	46,330	4,097	4,406	11,497	14,316	5,525	4,710
Amount.....	175,422	5,340	6,728	24,312	43,216	23,767	32,321
Interest paid: Number.....	36,803	1,971	2,799	9,323	12,745	4,850	3,772
Amount.....	203,869	7,638	11,046	42,915	67,229	28,660	28,549
Contributions: Number.....	41,811	3,527	3,638	9,885	13,230	5,282	4,533
Amount.....	115,728	5,012	6,051	15,913	24,372	13,160	20,719
Taxable income: Number.....	237,339	91,988	42,830	53,614	31,950	8,647	6,322
Amount.....	5,680,530	404,704	569,856	1,345,975	1,386,505	570,342	690,129
Total tax credits [8]: Number.....	24,684	3,344	3,717	8,291	5,770	1,539	1,337
Amount.....	12,872	863	1,320	3,475	2,527	908	1,392
Child care credit: Number.....	18,680	2,016	3,132	7,233	4,709	957	509
Amount.....	6,681	641	1,036	2,678	1,754	334	190
Earned income credit [9]: Number.....	38,489	31,459	7,030	--	--	--	--
Amount.....	51,513	46,385	5,127	--	--	--	--
Excess earned income credit (refundable) [10]:							

Number.....	28,458	26,498	1,960	--	--	--	--
Amount.....	39,236	37,929	1,306	--	--	--	--
Income tax [11]: Number.....	235,690	90,643	42,621	53,528	31,940	8,648	6,322
Amount.....	1,090,802	60,362	84,345	206,973	232,939	115,962	164,931
Total tax liability [12]: Number.....	247,016	101,556	42,943	53,604	31,950	8,651	6,323
Amount.....	1,197,670	76,807	97,142	231,833	255,858	127,022	179,344
Tax due at time of filing [13]: Number.....	91,835	31,994	13,680	21,185	14,811	5,091	3,892
Amount.....	247,979	15,870	17,224	41,997	48,870	29,375	48,128
Overpayments [14]: Number.....	184,246	103,914	28,159	30,733	15,947	3,090	1,877
Amount.....	188,440	87,360	26,052	32,597	22,558	6,480	7,993

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>OHIO</b>							
Number of returns.....	5,357,715	2,369,283	898,083	1,073,383	633,323	195,196	139,483
Number of joint returns.....	1,915,571	343,752	249,621	510,990	483,829	165,613	120,108
Number with paid preparer's signature.....	2,018,865	709,172	342,319	466,494	287,129	89,992	82,895
Number of exemptions [3].....	9,967,693	3,021,320	1,632,008	2,399,941	1,764,093	584,363	419,892
Adjusted gross income (AGI) [4].....	182,384,462	21,350,625	22,216,997	41,862,005	38,165,574	16,622,803	18,361,988
Salaries and wages in AGI: Number.....	4,638,110	1,917,542	798,476	987,117	590,080	178,947	123,323
Amount.....	139,011,395	16,942,574	18,237,044	35,253,695	31,993,332	13,202,933	12,621,597
Taxable interest: Number.....	3,012,011	934,342	465,506	729,174	524,729	177,680	132,593
Amount.....	5,930,912	1,252,850	680,243	1,039,082	885,553	438,437	589,678
Tax-exempt interest [5]: Number.....	191,461	27,836	18,466	37,777	37,002	20,371	28,236
Amount.....	1,423,569	86,734	65,726	168,271	191,662	134,358	262,936
Dividends: Number.....	1,211,516	310,201	147,270	270,792	238,733	104,241	97,787
Amount.....	4,053,925	438,182	257,348	508,770	564,776	368,467	641,876
Business or profession net income (less loss):							
Number.....	631,619	205,696	91,111	145,233	102,513	37,376	35,443
Amount.....	6,405,967	755,478	566,215	1,014,080	1,006,885	646,539	1,310,882
Number of farm returns.....	79,911	25,688	12,664	19,676	13,193	3,982	3,213
Net capital gain (less loss) in AGI: Number.....	877,793	213,794	100,989	189,692	170,284	79,582	83,320
Amount.....	6,701,555	323,192	178,617	441,710	607,596	466,597	956,588
Taxable Individual Retirement Arrangements							

distributions [6]: Number.....	268,003	91,887	48,564	57,903	39,333	14,469	12,113
Amount.....	1,992,543	323,663	244,170	382,317	371,247	204,930	289,726
Pensions and annuities in AGI: Number.....	892,280	355,194	158,324	183,265	117,408	39,349	29,525
Amount.....	9,833,016	2,446,605	1,757,210	2,329,271	1,682,438	693,286	650,408
Social Security benefits in AGI: Number.....	292,955	8,122	60,091	112,985	64,874	21,560	18,502
Amount.....	1,929,936	25,351	143,467	553,859	621,204	247,486	238,460
Total statutory adjustments: Number.....	698,428	211,106	108,414	166,089	102,939	40,173	45,344
Amount.....	1,494,433	195,164	156,016	276,583	226,346	138,749	271,804
Self-employment retirement plans [6]: Number.....	39,864	1,642	2,295	5,869	8,165	5,656	10,317
Amount.....	311,202	2,940	5,696	19,009	34,099	35,570	111,723
Total itemized deductions [7]: Number.....	1,548,002	103,836	192,975	473,281	429,775	168,694	131,610
Amount.....	20,650,564	1,153,315	1,382,350	4,332,478	5,149,887	2,645,894	2,978,903
Medical and dental expense: Number.....	140,202	44,503	30,529	38,761	18,390	4,983	2,625
Amount.....	960,107	400,371	151,252	187,956	116,245	45,782	41,168
Taxes paid: Number.....	1,547,810	100,189	193,215	475,010	430,992	168,860	131,678
Amount.....	8,510,865	178,732	380,252	1,449,104	1,983,779	1,121,188	1,425,053
Interest paid: Number.....	1,333,021	71,459	153,109	417,470	392,709	150,081	110,430
Amount.....	7,878,615	448,107	615,676	1,939,121	2,180,534	1,011,757	1,008,503
Contributions: Number.....	1,309,336	67,963	140,084	389,015	382,983	157,973	125,190
Amount.....	2,915,438	78,025	145,831	481,821	615,791	349,751	448,884
Taxable income: Number.....	4,449,722	1,473,127	889,538	1,070,870	632,806	195,075	139,368
Amount.....	123,049,884	7,277,129	13,108,672	27,991,080	27,240,118	12,325,461	14,300,397
Total tax credits [8]: Number.....	269,821	40,397	33,833	61,334	64,732	27,398	25,261
Amount.....	159,024	9,419	12,871	23,557	28,092	13,583	16,957
Child care credit: Number.....	164,586	19,083	25,381	44,211	47,682	17,443	9,183
Amount.....	67,158	6,409	10,296	16,835	20,463	8,133	4,223
Earned income credit [9]: Number.....	690,866	566,622	124,244	--	--	--	--
Amount.....	952,243	863,033	89,210	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	530,887	497,655	33,232	--	--	--	--
Amount.....	754,285	732,485	21,800	--	--	--	--
Income tax [11]: Number.....	4,435,862	1,460,725	888,422	1,070,532	632,760	195,082	139,396
Amount.....	25,290,644	1,091,681	1,966,379	4,586,255	4,767,649	2,501,649	3,396,736
Total tax liability [12]: Number.....	4,536,385	1,557,769	891,053	1,071,135	632,925	195,124	139,427
Amount.....	26,376,236	1,264,164	2,083,108	4,795,634	4,965,883	2,611,556	3,566,092
Tax due at time of filing [13]: Number.....	1,226,677	386,229	198,471	286,469	190,846	77,045	62,020
Amount.....	2,611,857	169,011	152,906	337,627	355,430	234,429	391,064
Overpayments [14]: Number.....	3,881,090	1,835,265	678,200	759,768	422,722	108,514	63,517
Amount.....	4,697,995	1,639,165	629,787	984,691	773,513	261,626	246,989

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>OKLAHOMA</b>							
Number of returns.....	1,392,280	704,551	212,910	243,991	141,871	46,753	31,894
Number of joint returns.....	646,781	166,864	104,911	170,559	124,120	42,675	28,516
Number with paid preparer's signature.....	766,423	352,973	117,933	146,992	87,827	28,907	22,704
Number of exemptions [3].....	2,880,629	1,112,592	473,309	628,004	408,411	136,567	91,754
Adjusted gross income (AGI) [4].....	42,028,848	5,675,614	5,241,332	9,496,597	8,571,166	3,984,070	4,163,408
Salaries and wages in AGI: Number.....	1,166,283	562,822	182,293	216,809	127,294	41,414	27,002
Amount.....	31,530,835	5,175,127	4,196,539	7,746,116	6,835,505	2,993,217	2,624,878
Taxable interest: Number.....	677,868	226,948	100,474	153,193	114,728	42,350	30,126
Amount.....	1,707,332	368,235	187,182	277,133	253,370	136,625	185,451
Tax-exempt interest [5]: Number.....	41,710	6,969	4,098	7,840	8,124	4,645	5,982
Amount.....	441,993	32,637	23,216	52,436	60,426	43,254	86,382
Dividends: Number.....	237,385	62,435	28,309	49,458	46,395	22,377	20,221
Amount.....	736,163	84,981	46,517	85,044	100,514	70,028	122,081
Business or profession net income (less loss):							
Number.....	241,305	98,249	34,465	49,314	32,028	11,798	10,835
Amount.....	1,687,347	144,065	182,504	295,935	261,862	173,742	339,033
Number of farm returns.....	83,343	34,998	12,444	18,164	10,858	3,246	2,534
Net capital gain (less loss) in AGI: Number.....	206,969	58,079	24,244	41,533	37,751	18,584	18,525
Amount.....	1,587,540	103,501	46,070	94,297	129,560	100,040	209,709
Taxable Individual Retirement Arrangements							
distributions [6]: Number.....	61,186	19,132	10,567	13,785	9,941	3,913	3,048
Amount.....	504,347	77,464	57,469	95,473	102,379	60,484	76,636
Pensions and annuities in AGI: Number.....	230,260	83,545	40,482	50,450	34,117	11,777	7,877
Amount.....	2,854,792	626,667	490,945	700,223	558,968	230,615	190,250
Social Security benefits in AGI: Number.....	83,018	2,160	16,198	31,637	19,259	6,696	5,417
Amount.....	562,260	6,682	28,052	154,035	194,125	81,819	72,751
Total statutory adjustments: Number.....	231,452	90,869	34,632	48,481	28,428	11,414	11,983
Amount.....	387,370	68,634	43,990	75,754	59,414	35,143	60,310
Self-employment retirement plans [6]: Number.....	7,416	347	422	1,080	1,551	1,141	1,882
Amount.....	54,709	613	1,035	3,172	6,411	6,724	19,619
Total itemized deductions [7]: Number.....	347,447	33,917	38,107	95,176	99,225	41,009	30,066
Amount.....	4,766,324	388,700	348,123	993,124	1,200,850	619,363	635,403
Medical and dental expense: Number.....	83,526	25,501	16,883	24,706	12,510	2,728	1,101
Amount.....	487,258	196,566	73,595	136,742	50,010	15,104	12,016

Taxes paid: Number.....	357,526	34,723	40,150	100,124	101,197	41,257	30,130
Amount.....	1,617,068	43,857	67,489	261,484	430,537	242,470	275,184
Interest paid: Number.....	288,366	21,005	29,325	82,901	88,451	35,335	23,914
Amount.....	1,549,483	90,151	114,441	351,502	433,959	211,117	195,662
Contributions: Number.....	313,597	26,007	32,873	85,980	91,924	38,714	28,526
Amount.....	962,450	46,961	63,527	172,958	216,839	117,926	136,967
Taxable income: Number.....	1,056,427	372,706	209,732	243,346	141,744	46,726	31,874
Amount.....	27,063,117	1,705,892	2,693,330	6,022,960	6,075,262	2,980,740	3,287,674
Total tax credits [8]: Number.....	83,735	13,381	13,709	24,293	18,098	6,262	5,115
Amount.....	55,770	3,772	5,637	11,386	9,093	3,828	5,049
Child care credit: Number.....	63,014	8,594	11,780	20,928	14,934	4,353	2,048
Amount.....	23,478	2,775	4,202	7,760	5,967	1,749	837
Earned income credit [9]: Number.....	285,195	239,050	46,145	--	--	--	--
Amount.....	423,082	389,000	34,082	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	225,621	211,537	14,084	--	--	--	--
Amount.....	340,368	330,635	9,733	--	--	--	--
Income tax [11]: Number.....	1,050,175	367,447	208,963	243,140	141,723	46,722	31,878
Amount.....	5,358,866	255,416	399,239	933,153	1,024,174	598,757	774,804
Total tax liability [12]: Number.....	1,107,370	423,193	210,057	243,409	141,789	46,734	31,885
Amount.....	5,694,084	333,479	438,193	998,425	1,079,704	629,103	816,402
Tax due at time of filing [13]: Number.....	341,944	108,271	54,798	79,699	53,764	23,100	16,692
Amount.....	747,433	53,950	50,535	104,515	110,285	77,305	118,708
Overpayments [14]: Number.....	973,936	545,604	152,405	157,466	82,906	21,163	11,889
Amount.....	1,197,561	599,294	150,969	184,517	133,576	46,060	46,037

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>OREGON</b>							
Number of returns.....	1,471,788	660,147	219,224	282,518	179,789	65,721	48,763
Number of joint returns.....	646,787	122,700	85,649	172,209	150,603	58,744	43,183
Number with paid preparer's signature.....	684,002	248,628	97,803	147,395	102,449	39,760	34,505
Number of exemptions [3].....	2,922,187	927,140	437,623	679,828	502,023	189,165	141,338
Adjusted gross income (AGI) [4].....	52,529,248	5,745,475	5,416,213	11,047,804	10,891,202	5,611,778	6,419,200
Salaries and wages in AGI: Number.....	1,221,304	512,976	185,771	249,859	160,871	58,039	40,971
Amount.....	37,030,317	4,575,196	4,190,760	8,786,886	8,500,021	4,152,143	3,947,788
Taxable interest: Number.....	863,962	265,994	118,601	200,342	155,341	61,424	46,884



Amount.....	2,140,960	407,461	205,895	321,347	310,140	179,716	266,278
Tax-exempt interest [5]: Number.....	71,587	12,638	7,182	13,607	13,997	7,941	10,195
Amount.....	530,405	47,845	33,104	76,794	83,638	52,298	88,945
Dividends: Number.....	341,747	94,761	37,924	67,284	64,648	32,646	31,827
Amount.....	1,138,540	152,858	80,512	146,654	162,475	107,519	181,524
Business or profession net income (less loss):							
Number.....	238,599	80,423	33,520	54,661	37,720	14,595	13,229
Amount.....	2,533,790	250,266	225,131	440,011	425,216	280,625	524,760
Number of farm returns.....	40,384	11,554	4,825	9,111	7,434	3,197	2,933
Net capital gain (less loss) in AGI: Number.....	310,474	83,488	34,285	60,782	57,860	30,160	31,119
Amount.....	3,119,091	186,673	91,600	219,034	306,064	251,486	544,062
Taxable Individual Retirement Arrangements							
distributions [6]: Number.....	79,131	26,292	13,304	16,870	12,551	4,919	4,037
Amount.....	578,684	96,957	67,111	106,044	111,676	64,053	83,880
Pensions and annuities in AGI: Number.....	237,552	88,286	38,755	49,263	35,156	13,508	10,003
Amount.....	2,945,396	611,798	447,772	692,041	604,495	279,362	233,171
Social Security benefits in AGI: Number.....	98,919	2,782	18,543	35,548	23,488	8,703	7,451
Amount.....	694,952	8,406	33,348	181,553	238,417	104,481	94,659
Total statutory adjustments: Number.....	261,665	80,178	39,707	62,431	38,107	16,079	17,590
Amount.....	639,931	83,166	65,482	121,031	102,668	65,948	123,346
Self-employment retirement plans [6]: Number.....	18,411	978	1,066	2,956	4,209	2,793	4,486
Amount.....	138,202	1,821	2,822	10,078	17,831	18,083	52,390
Total itemized deductions [7]: Number.....	523,885	54,449	54,279	145,695	145,411	61,484	47,309
Amount.....	8,274,585	645,888	589,862	1,636,171	2,028,720	1,111,695	1,208,255
Medical and dental expense: Number.....	94,517	36,245	19,028	24,145	11,073	2,640	1,248
Amount.....	537,043	245,574	122,319	86,207	48,579	17,106	14,032
Taxes paid: Number.....	523,177	52,707	54,572	146,221	145,634	61,474	47,311
Amount.....	3,443,647	121,522	153,947	582,391	841,933	500,048	594,365
Interest paid: Number.....	448,182	38,349	44,988	128,769	129,640	53,928	40,150
Amount.....	3,075,054	203,804	226,620	708,339	828,343	420,340	421,574
Contributions: Number.....	436,508	36,980	41,465	117,284	125,861	56,228	44,186
Amount.....	1,013,100	48,633	57,699	166,774	210,649	120,090	152,027
Taxable income: Number.....	1,186,248	381,278	214,338	281,108	179,553	65,644	48,715
Amount.....	34,119,061	1,800,101	2,903,076	6,885,986	7,369,417	3,994,902	4,849,932
Total tax credits [8]: Number.....	101,924	13,968	13,749	26,197	23,528	9,934	9,427
Amount.....	55,439	3,477	5,390	10,430	10,093	4,638	6,217
Child care credit: Number.....	64,424	7,714	10,186	19,482	17,110	5,937	3,343
Amount.....	24,285	2,621	3,941	6,902	6,778	2,367	1,364
Earned income credit [9]: Number.....	201,743	165,826	35,917	--	--	--	--
Amount.....	276,548	250,593	25,955	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	153,810	142,811	10,999	--	--	--	--
Amount.....	217,783	210,117	7,665	--	--	--	--

Income tax [11]: Number.....	1,180,146	376,153	213,631	280,846	179,532	65,643	48,725
Amount.....	6,982,123	269,397	430,975	1,082,263	1,239,059	790,903	1,138,007
Total tax liability [12]: Number.....	1,224,303	417,820	215,470	281,387	179,603	65,668	48,733
Amount.....	7,424,048	337,897	476,988	1,169,453	1,321,021	838,745	1,209,462
Tax due at time of filing [13]: Number.....	439,513	134,012	67,990	102,805	69,433	31,397	24,997
Amount.....	1,130,942	64,255	63,740	140,582	151,501	112,267	197,404
Overpayments [14]: Number.....	933,242	464,517	143,591	169,939	102,746	30,463	18,459
Amount.....	1,098,040	421,407	123,270	196,140	168,832	71,046	74,739

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>PENNSYLVANIA</b>							
Number of returns.....	5,514,958	2,454,432	814,873	1,054,725	686,606	254,888	187,366
Number of joint returns.....	2,332,351	409,168	285,395	616,757	568,616	229,236	168,128
Number with paid preparer's signature.....	2,108,750	797,045	288,823	431,665	309,154	121,448	109,584
Number of exemptions [3].....	10,579,190	3,129,063	1,543,266	2,467,122	1,926,956	760,018	564,762
Adjusted gross income (AGI) [4].....	201,765,525	20,950,436	20,126,097	41,278,662	41,646,500	21,775,926	24,532,083
Salaries and wages in AGI: Number.....	4,575,854	1,838,620	698,885	954,035	631,204	233,590	166,186
Amount.....	149,330,401	15,630,924	15,729,067	33,989,537	34,385,408	17,520,271	17,377,532
Taxable interest: Number.....	3,462,149	1,132,434	475,720	774,648	600,841	237,937	179,630
Amount.....	7,088,432	1,584,368	767,227	1,131,068	1,027,938	549,985	728,476
Tax-exempt interest [5]: Number.....	239,344	40,896	22,042	42,397	44,551	26,403	36,474
Amount.....	2,224,414	138,645	93,301	235,179	343,430	192,911	375,984
Dividends: Number.....	1,460,099	416,719	160,220	281,629	274,965	139,896	132,567
Amount.....	5,536,565	660,588	355,329	646,514	745,599	499,373	853,915
Business or profession net income (less loss):							
Number.....	667,620	217,912	86,802	142,881	106,981	46,776	46,650
Amount.....	8,217,851	756,092	643,991	1,209,913	1,215,872	864,071	1,792,476
Number of farm returns.....	45,487	18,993	6,930	9,107	5,516	2,012	1,939
Net capital gain (less loss) in AGI: Number.....	1,037,364	278,859	106,836	191,874	191,367	104,315	112,404
Amount.....	9,546,469	403,066	200,657	454,510	649,986	541,487	1,203,467
Taxable Individual Retirement Arrangements distributions [6]: Number.....	322,645	120,983	54,658	63,020	45,650	18,637	15,242
Amount.....	2,209,105	416,102	267,448	395,322	401,057	232,392	311,131

Pensions and annuities in AGI: Number.....	1,030,783	434,469	162,319	193,055	136,221	52,135	40,039
Amount.....	11,007,939	2,864,976	1,743,546	2,330,054	1,920,324	888,159	864,655
Social Security benefits in AGI: Number.....	352,927	10,328	72,617	127,874	81,002	28,733	23,983
Amount.....	2,485,077	33,010	129,520	666,697	842,195	357,822	329,044
Total statutory adjustments: Number.....	784,251	232,894	118,933	183,559	110,636	49,497	57,691
Amount.....	1,872,649	243,837	195,296	337,095	267,105	174,101	348,566
Self-employment retirement plans [6]: Number.....	51,045	2,061	2,339	6,399	9,905	7,731	14,013
Amount.....	401,257	4,036	5,902	21,092	41,436	45,273	140,590
Total itemized deductions [7]: Number.....	1,535,227	107,330	134,664	394,177	451,399	215,210	173,344
Amount.....	22,563,759	1,392,960	1,301,522	4,124,699	5,644,623	3,362,511	3,711,457
Medical and dental expense: Number.....	194,724	62,028	39,653	52,690	27,103	8,013	4,551
Amount.....	1,385,969	601,479	202,430	253,933	169,268	67,775	65,371
Taxes paid: Number.....	1,536,901	104,067	135,242	396,470	452,837	215,528	173,514
Amount.....	8,550,385	283,758	359,150	1,366,315	2,119,992	1,341,137	1,552,719
Interest paid: Number.....	1,312,749	67,321	106,657	343,243	407,280	192,355	148,087
Amount.....	8,557,899	345,101	492,837	1,736,576	2,343,723	1,312,351	1,399,165
Contributions: Number.....	1,399,615	78,384	113,200	350,192	422,773	208,014	168,919
Amount.....	3,410,262	94,687	143,438	463,035	676,709	446,703	567,104
Taxable income: Number.....	4,507,229	1,463,300	802,931	1,051,188	685,851	254,694	187,243
Amount.....	138,652,955	6,821,646	11,304,904	26,982,040	29,593,877	16,230,626	19,318,658
Total tax credits [8]: Number.....	295,158	41,577	35,334	60,440	66,414	34,298	35,033
Amount.....	181,729	9,914	14,390	23,024	27,807	15,878	21,405
Child care credit: Number.....	182,594	21,518	28,040	45,615	48,798	21,907	13,905
Amount.....	77,410	7,489	12,585	18,139	21,000	10,091	6,577
Earned income credit [9]: Number.....	688,393	557,794	130,599	--	--	--	--
Amount.....	917,428	823,342	94,086	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	518,310	481,623	36,687	--	--	--	--
Amount.....	714,478	690,041	24,437	--	--	--	--
Income tax [11]: Number.....	4,491,844	1,449,968	801,322	1,050,765	685,796	254,703	187,253
Amount.....	29,209,778	1,027,621	1,685,558	4,294,344	5,084,053	3,268,260	4,558,083
Total tax liability [12]: Number.....	4,602,878	1,555,955	805,214	1,051,656	685,974	254,751	187,275
Amount.....	30,535,214	1,218,531	1,813,559	4,534,943	5,315,789	3,409,495	4,782,440
Tax due at time of filing [13]: Number.....	1,284,526	408,833	170,262	263,405	208,620	107,226	90,441
Amount.....	3,419,836	176,584	143,840	319,584	378,978	290,193	516,673
Overpayments [14]: Number.....	3,906,910	1,836,104	621,286	762,156	455,555	136,059	80,943
Amount.....	4,838,257	1,623,483	617,642	998,396	812,542	303,952	293,811

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>RHODE ISLAND</b>							
Number of returns.....	455,645	201,525	68,317	85,656	57,586	22,307	15,460
Number of joint returns.....	180,718	27,161	21,208	47,110	47,159	20,071	13,796
Number with paid preparer's signature.....	188,054	65,818	25,299	39,811	30,549	12,165	10,210
Number of exemptions [3].....	851,311	250,457	121,565	193,912	159,850	65,937	45,409
Adjusted gross income (AGI) [4].....	16,461,386	1,779,678	1,683,198	3,363,611	3,493,329	1,907,986	2,021,688
Salaries and wages in AGI: Number.....	389,804	160,395	59,858	77,626	53,306	20,641	13,793
Amount.....	12,275,878	1,414,207	1,348,901	2,752,776	2,858,152	1,528,699	1,387,224
Taxable interest: Number.....	278,272	83,296	39,082	63,890	51,137	21,106	15,018
Amount.....	588,584	117,566	61,355	97,536	92,768	50,964	67,089
Tax-exempt interest [5]: Number.....	17,651	2,683	1,400	3,002	3,357	2,141	3,000
Amount.....	163,569	11,757	6,407	17,719	21,101	15,311	33,464
Dividends: Number.....	102,664	26,173	11,036	20,313	20,139	10,852	10,115
Amount.....	382,301	39,456	22,301	42,945	50,760	36,890	64,444
Business or profession net income (less loss):							
Number.....	58,513	18,775	7,507	12,648	9,914	4,244	3,983
Amount.....	685,623	88,018	56,381	109,413	100,465	63,259	138,316
Number of farm returns.....	572	181	72	113	84	48	45
Net capital gain (less loss) in AGI: Number.....	80,098	18,779	8,060	15,292	15,826	8,958	9,234
Amount.....	612,629	22,217	14,271	34,461	54,310	47,427	107,285
Taxable Individual Retirement Arrangements							
distributions [6]: Number.....	26,395	9,530	4,390	5,259	3,894	1,585	1,387
Amount.....	169,930	33,647	20,740	29,686	31,275	18,036	23,822
Pensions and annuities in AGI: Number.....	73,108	26,754	11,724	14,891	11,086	4,409	3,353
Amount.....	916,297	179,061	132,108	207,313	186,849	94,574	84,846
Social Security benefits in AGI: Number.....	29,895	695	5,610	11,120	7,175	2,507	2,141
Amount.....	206,400	2,167	9,457	55,677	70,287	30,223	28,941
Total statutory adjustments: Number.....	70,535	20,235	10,303	16,286	10,881	4,844	5,353
Amount.....	155,200	20,179	15,698	28,063	23,172	14,393	29,472
Self-employment retirement plans [6]: Number.....	4,436	194	206	565	891	660	1,257
Amount.....	33,345	429	495	1,840	3,464	3,488	12,462
Total itemized deductions [7]: Number.....	152,306	12,010	14,441	41,033	44,450	20,592	15,051
Amount.....	2,393,966	167,036	144,459	461,021	596,075	347,159	359,629
Medical and dental expense: Number.....	18,270	6,116	3,938	5,018	2,244	586	327
Amount.....	135,681	70,762	17,262	22,540	12,742	5,368	5,500
Taxes paid: Number.....	151,931	11,613	14,410	41,073	44,482	20,582	15,046
Amount.....	1,040,130	34,849	46,432	168,420	245,622	155,637	177,702

Interest paid: Number.....	132,198	8,531	12,195	36,553	40,131	18,227	12,706
Amount.....	910,614	48,419	63,156	210,828	258,450	134,338	123,037
Contributions: Number.....	140,673	8,633	12,500	37,714	42,439	20,061	14,676
Amount.....	241,733	6,942	10,360	35,364	49,915	33,409	39,983
Taxable income: Number.....	377,009	124,357	67,306	85,323	57,508	22,283	15,445
Amount.....	10,942,325	603,993	957,192	2,159,941	2,408,328	1,382,875	1,546,760
Total tax credits [8]: Number.....	25,912	3,438	2,768	5,525	6,275	3,278	2,967
Amount.....	16,028	762	1,089	2,454	2,737	1,488	1,691
Child care credit: Number.....	15,796	1,602	2,026	3,878	4,678	2,195	1,203
Amount.....	6,441	537	826	1,483	1,939	1,004	545
Earned income credit [9]: Number.....	58,322	48,882	9,440	--	--	--	--
Amount.....	75,951	69,431	6,521	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	44,415	41,893	2,522	--	--	--	--
Amount.....	60,007	58,366	1,641	--	--	--	--
Income tax [11]: Number.....	375,954	123,471	67,189	85,275	57,497	22,286	15,446
Amount.....	2,232,633	90,689	142,755	344,443	409,462	275,124	362,511
Total tax liability [12]: Number.....	385,169	132,225	67,534	85,360	57,519	22,290	15,450
Amount.....	2,336,449	107,441	152,831	363,928	427,772	285,700	380,312
Tax due at time of filing [13]: Number.....	103,650	32,771	13,808	21,419	16,866	8,926	7,272
Amount.....	249,237	16,291	12,618	27,577	31,751	24,617	44,918
Overpayments [14]: Number.....	329,784	155,524	52,843	62,056	38,931	12,434	6,771
Amount.....	414,781	138,409	51,001	85,273	72,539	28,708	25,006

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>SOUTH CAROLINA</b>							
Number of returns.....	1,681,507	841,479	266,080	281,864	175,517	60,839	41,939
Number of joint returns.....	653,468	125,327	91,762	176,453	153,475	56,013	38,074
Number with paid preparer's signature.....	870,723	399,064	137,537	157,327	100,964	34,872	28,612
Number of exemptions [3].....	3,350,268	1,286,468	540,678	684,958	497,931	178,657	121,413
Adjusted gross income (AGI) [4].....	53,031,299	7,912,603	6,517,624	10,980,496	10,627,795	5,186,038	5,473,288
Salaries and wages in AGI: Number.....	1,490,071	727,628	240,594	257,578	161,370	55,018	36,386
Amount.....	40,324,237	6,859,435	5,494,292	9,093,254	8,623,794	3,990,893	3,566,308

Taxable interest: Number.....	749,438	214,079	109,919	173,298	142,321	55,899	40,299
Amount.....	1,489,661	265,840	150,241	236,359	230,803	132,502	186,933
Tax-exempt interest [5]: Number.....	48,929	6,883	4,389	8,979	9,782	6,037	7,637
Amount.....	429,885	25,638	19,083	51,540	61,973	47,699	82,893
Dividends: Number.....	286,942	66,658	31,611	58,206	60,077	30,867	27,998
Amount.....	1,012,245	96,652	58,429	116,173	145,941	112,647	191,196
Business or profession net income (less loss):							
Number.....	208,725	76,157	29,290	44,100	31,436	12,264	11,021
Amount.....	1,842,695	248,206	159,507	279,072	259,677	171,611	372,208
Number of farm returns.....	22,686	6,200	2,910	5,054	4,278	1,765	1,599
Net capital gain (less loss) in AGI: Number.....	220,357	50,433	22,963	42,506	43,986	24,239	24,840
Amount.....	2,196,527	82,172	48,521	113,954	171,959	152,859	350,510
Taxable Individual Retirement Arrangements							
distributions [6]: Number.....	65,018	19,015	10,807	14,322	11,342	4,674	3,822
Amount.....	514,880	74,259	55,097	93,152	99,826	64,137	86,339
Pensions and annuities in AGI: Number.....	266,674	85,812	45,204	60,384	44,815	16,261	11,111
Amount.....	3,348,357	574,488	493,444	799,657	732,576	343,459	293,021
Social Security benefits in AGI: Number.....	91,409	2,330	16,022	33,768	22,040	8,236	6,746
Amount.....	644,374	8,498	28,096	165,365	222,052	100,016	87,712
Total statutory adjustments: Number.....	216,249	71,316	32,092	47,537	30,678	13,205	14,363
Amount.....	433,906	61,761	44,331	78,443	66,005	41,561	77,217
Self-employment retirement plans [6]: Number.....	8,544	284	369	1,007	1,665	1,290	2,357
Amount.....	68,883	580	948	3,220	6,870	7,257	23,659
Total itemized deductions [7]: Number.....	445,009	35,908	49,929	120,877	129,779	55,040	40,054
Amount.....	6,330,720	356,010	456,305	1,262,310	1,646,877	902,457	924,329
Medical and dental expense: Number.....	81,234	20,800	17,838	25,390	12,729	3,003	1,314
Amount.....	347,784	105,005	67,847	88,376	50,176	17,780	14,520
Taxes paid: Number.....	444,420	34,947	49,886	121,091	129,918	55,083	40,068
Amount.....	2,156,583	59,004	91,129	334,475	546,732	331,901	373,639
Interest paid: Number.....	385,921	25,569	40,844	106,479	118,362	49,391	34,216
Amount.....	2,409,461	128,106	182,030	526,800	669,236	344,439	333,095
Contributions: Number.....	400,592	27,258	42,427	106,862	119,813	52,575	38,597
Amount.....	1,206,735	43,786	75,733	214,280	288,539	163,920	180,022
Taxable income: Number.....	1,304,695	469,004	262,814	281,024	175,374	60,786	41,912
Amount.....	33,745,111	2,259,400	3,523,221	6,997,052	7,415,214	3,792,411	4,233,744
Total tax credits [8]: Number.....	118,262	20,427	18,188	30,098	27,815	10,127	7,571
Amount.....	60,373	6,567	7,670	12,411	12,686	5,080	5,469
Child care credit: Number.....	96,779	16,260	16,872	27,495	24,448	7,519	3,562
Amount.....	41,147	5,974	7,340	11,469	10,991	3,423	1,609
Earned income credit [9]: Number.....	378,979	320,974	58,005	--	--	--	--
Amount.....	587,939	545,679	42,259	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	307,055	290,735	16,320	--	--	--	--

Amount.....	485,080	474,312	10,769	--	--	--	--
Income tax [11]: Number.....	1,296,135	461,284	262,097	280,909	175,351	60,792	41,919
Amount.....	6,692,425	334,703	522,158	1,092,580	1,241,419	752,908	990,997
Total tax liability [12]: Number.....	1,340,353	504,025	263,171	281,214	175,415	60,813	41,928
Amount.....	7,034,988	397,958	559,184	1,157,850	1,300,750	786,262	1,041,045
Tax due at time of filing [13]: Number.....	376,597	104,900	57,865	86,707	66,057	30,433	22,511
Amount.....	915,700	57,183	48,967	105,602	121,381	90,254	154,928
Overpayments [14]: Number.....	1,241,858	699,472	203,262	188,431	104,172	27,630	15,734
Amount.....	1,601,057	848,975	204,326	222,690	165,084	59,698	59,557

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>SOUTH DAKOTA</b>							
Number of returns.....	332,842	170,538	51,228	60,963	32,424	8,702	6,595
Number of joint returns.....	150,398	34,903	23,685	46,455	29,423	7,893	5,911
Number with paid preparer's signature.....	161,638	73,484	24,543	32,099	18,346	5,733	5,241
Number of exemptions [3].....	662,830	228,424	111,114	169,142	100,156	26,624	20,171
Adjusted gross income (AGI) [4].....	9,765,474	1,322,450	1,259,216	2,383,761	1,940,118	740,507	875,885
Salaries and wages in AGI: Number.....	276,667	134,980	44,036	54,218	28,769	7,330	5,366
Amount.....	6,758,842	1,166,166	967,040	1,858,929	1,445,402	474,662	444,048
Taxable interest: Number.....	193,793	77,657	29,039	42,587	27,665	8,130	6,347
Amount.....	493,609	119,353	59,754	85,507	72,329	35,125	48,331
Tax-exempt interest [5]: Number.....	14,529	2,986	1,750	3,057	2,801	1,363	1,556
Amount.....	108,287	9,505	6,812	16,618	16,235	10,663	17,620
Dividends: Number.....	77,459	24,840	10,384	16,786	13,689	5,086	4,643
Amount.....	197,029	29,401	15,265	26,976	27,408	17,700	27,423
Business or profession net income (less loss):							
Number.....	55,254	19,837	9,098	13,542	7,595	2,257	2,111
Amount.....	442,102	44,649	47,751	89,314	77,997	46,011	79,484
Number of farm returns.....	37,497	18,610	6,081	7,057	3,502	1,071	901
Net capital gain (less loss) in AGI: Number.....	77,404	27,101	10,594	15,963	12,370	4,779	4,560
Amount.....	610,552	69,442	32,350	58,158	61,687	37,354	74,612
Taxable Individual Retirement Arrangements distributions [6]: Number.....	16,823	6,360	3,178	3,593	2,164	747	588

Amount.....	90,771	19,742	13,690	18,259	15,987	6,975	10,892
Pensions and annuities in AGI: Number.....	46,131	17,580	8,271	10,498	6,269	1,818	1,277
Amount.....	447,794	99,912	77,629	118,432	86,652	30,857	24,949
Social Security benefits in AGI: Number.....	20,435	595	4,147	8,075	4,507	1,508	1,218
Amount.....	133,272	1,927	7,288	39,533	44,846	18,251	15,884
Total statutory adjustments: Number.....	72,293	25,643	12,571	17,386	8,762	3,066	3,324
Amount.....	142,098	22,619	18,644	30,792	23,242	12,738	21,121
Self-employment retirement plans [6]: Number.....	3,468	150	210	613	928	529	725
Amount.....	23,273	240	483	1,877	3,942	3,391	8,205
Total itemized deductions [7]: Number.....	44,771	5,275	4,733	11,483	12,520	4,938	4,255
Amount.....	581,450	64,011	47,734	117,218	139,457	68,021	76,962
Medical and dental expense: Number.....	11,826	4,217	2,277	3,202	1,577	365	170
Amount.....	88,787	37,121	16,114	19,758	9,100	3,393	2,847
Taxes paid: Number.....	41,166	3,759	4,074	10,664	12,200	4,794	4,124
Amount.....	102,661	6,265	6,306	18,805	26,320	13,418	15,428
Interest paid: Number.....	36,188	2,386	3,259	9,626	11,461	4,435	3,696
Amount.....	232,820	12,198	14,074	48,341	68,018	30,791	33,072
Contributions: Number.....	39,042	3,471	3,700	9,847	11,614	4,719	4,143
Amount.....	124,574	5,513	6,328	17,708	23,763	14,523	21,481
Taxable income: Number.....	261,174	99,965	50,345	60,778	32,409	8,697	6,590
Amount.....	6,522,919	441,351	669,775	1,520,092	1,413,029	579,996	732,919
Total tax credits [8]: Number.....	29,409	3,945	4,540	10,465	6,460	1,640	1,540
Amount.....	14,376	992	1,532	4,124	2,672	831	1,134
Child care credit: Number.....	22,875	2,568	3,875	9,412	5,315	1,006	592
Amount.....	8,448	793	1,281	3,584	2,125	391	225
Earned income credit [9]: Number.....	49,495	40,104	9,391	--	--	--	--
Amount.....	69,489	62,469	7,020	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	37,294	34,476	2,818	--	--	--	--
Amount.....	53,549	51,644	1,905	--	--	--	--
Income tax [11]: Number.....	259,201	98,315	50,082	60,721	32,406	8,697	6,590
Amount.....	1,305,273	65,658	99,186	232,595	237,072	118,507	176,158
Total tax liability [12]: Number.....	272,986	111,614	50,498	60,782	32,410	8,699	6,592
Amount.....	1,419,483	85,191	113,412	258,425	259,280	129,463	190,702
Tax due at time of filing [13]: Number.....	98,301	33,435	15,161	23,341	15,430	5,366	4,084
Amount.....	283,484	16,910	18,121	42,911	46,521	29,317	45,663
Overpayments [14]: Number.....	214,213	123,637	34,356	35,629	15,671	2,768	1,729
Amount.....	225,957	112,005	32,713	37,040	21,725	6,108	8,689

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]



State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>TENNESSEE</b>							
Number of returns.....	2,416,153	1,164,830	380,474	433,976	255,703	89,861	66,658
Number of joint returns.....	1,035,655	217,452	150,223	284,461	220,341	81,489	59,869
Number with paid preparer's signature.....	947,056	405,222	139,784	179,446	115,767	43,997	41,581
Number of exemptions [3].....	4,799,196	1,746,969	769,158	1,038,379	712,474	263,330	195,978
Adjusted gross income (AGI) [4].....	81,348,080	10,369,504	9,346,584	16,918,624	15,470,188	7,672,170	8,775,998
Salaries and wages in AGI: Number.....	2,116,223	973,176	344,243	401,131	236,933	82,119	58,206
Amount.....	62,412,025	9,057,965	7,924,743	14,474,760	12,952,744	6,119,894	5,972,895
Taxable interest: Number.....	1,127,377	336,495	160,400	260,147	202,193	80,684	63,238
Amount.....	2,763,009	524,138	271,503	411,065	382,257	216,473	303,782
Tax-exempt interest [5]: Number.....	56,557	8,099	4,672	9,286	10,211	6,366	9,459
Amount.....	564,017	34,704	21,438	55,743	69,477	49,418	97,024
Dividends: Number.....	384,945	91,681	40,291	75,554	76,468	40,335	40,905
Amount.....	1,273,422	118,832	64,815	126,024	154,498	113,296	220,616
Business or profession net income (less loss):							
Number.....	356,069	138,228	49,084	71,403	48,547	19,744	20,040
Amount.....	4,076,623	452,411	299,541	518,122	515,816	377,960	862,934
Number of farm returns.....	88,765	30,746	13,190	20,730	13,788	4,418	3,777
Net capital gain (less loss) in AGI: Number.....	313,224	74,239	31,545	58,376	58,849	32,936	37,386
Amount.....	4,108,962	142,007	70,744	164,163	236,963	201,889	467,263
Taxable Individual Retirement Arrangements							
distributions [6]: Number.....	88,641	27,125	15,117	19,263	14,642	6,068	4,923
Amount.....	655,142	101,056	76,183	121,595	126,699	76,733	99,359
Pensions and annuities in AGI: Number.....	340,993	122,958	57,192	72,374	50,725	19,095	14,322
Amount.....	3,808,707	809,027	587,421	871,473	754,228	345,871	326,346
Social Security benefits in AGI: Number.....	115,983	3,069	21,173	43,403	27,430	9,722	8,134
Amount.....	795,993	10,260	36,063	208,605	272,994	116,144	107,281
Total statutory adjustments: Number.....	366,263	130,849	52,854	76,497	47,381	20,663	24,516
Amount.....	775,168	103,960	71,264	123,361	107,695	73,009	151,935
Self-employment retirement plans [6]: Number.....	17,048	549	675	1,794	2,955	2,442	5,099
Amount.....	153,624	1,076	1,781	5,935	12,684	15,228	55,107
Total itemized deductions [7]: Number.....	432,147	35,468	42,965	106,369	117,167	60,124	51,606
Amount.....	6,112,583	409,613	497,765	1,079,468	1,363,758	835,552	954,735
Medical and dental expense: Number.....	70,632	19,993	14,355	20,625	10,994	2,986	1,481
Amount.....	496,640	161,270	154,052	86,654	53,749	18,734	16,926
Taxes paid: Number.....	409,945	30,328	38,451	99,568	113,445	58,924	50,807

Amount.....	703,201	33,200	35,764	102,489	143,995	98,886	133,547
Interest paid: Number.....	383,856	25,222	35,475	95,100	109,021	55,990	46,968
Amount.....	2,955,696	142,388	183,806	545,995	728,980	443,018	488,033
Contributions: Number.....	382,405	24,635	34,448	91,372	107,330	57,011	49,499
Amount.....	1,576,562	44,056	69,475	208,390	308,039	205,466	265,947
Taxable income: Number.....	1,898,926	652,401	376,851	433,087	255,531	89,814	66,611
Amount.....	55,744,977	3,127,014	5,115,981	11,161,999	11,386,204	5,973,107	7,235,171
Total tax credits [8]: Number.....	157,091	25,428	24,130	40,170	35,088	13,367	11,516
Amount.....	90,055	7,758	9,857	15,698	16,070	7,281	9,236
Child care credit: Number.....	126,816	19,427	22,516	37,024	30,934	10,164	5,602
Amount.....	51,269	6,881	9,414	14,246	13,248	4,462	2,445
Earned income credit [9]: Number.....	484,909	404,439	80,470	--	--	--	--
Amount.....	719,839	661,245	58,594	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	380,540	358,573	21,967	--	--	--	--
Amount.....	576,049	561,460	14,589	--	--	--	--
Income tax [11]: Number.....	1,888,523	643,074	375,936	432,939	255,519	89,808	66,615
Amount.....	11,673,544	466,861	759,405	1,747,201	1,953,803	1,218,713	1,727,622
Total tax liability [12]: Number.....	1,967,284	720,032	377,295	433,266	255,598	89,827	66,628
Amount.....	12,340,406	583,016	823,039	1,859,455	2,061,061	1,284,738	1,838,150
Tax due at time of filing [13]: Number.....	533,070	157,709	76,174	114,535	90,601	43,354	35,840
Amount.....	1,560,058	84,356	74,743	156,102	186,717	142,632	249,802
Overpayments [14]: Number.....	1,783,199	944,241	297,185	310,523	157,949	42,682	25,179
Amount.....	2,348,153	1,104,265	321,916	398,174	267,619	90,900	93,110

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>TEXAS</b>							
Number of returns.....	8,243,456	4,053,419	1,205,863	1,355,044	876,450	362,986	294,285
Number of joint returns.....	3,436,792	802,662	466,119	785,420	713,843	322,676	262,577
Number with paid preparer's signature.....	3,467,023	1,618,873	472,452	565,487	392,702	171,339	167,903
Number of exemptions [3].....	17,506,644	6,815,448	2,660,607	3,314,991	2,483,063	1,077,943	872,387
Adjusted gross income (AGI) [4].....	289,048,874	33,226,689	29,638,829	52,758,161	53,332,355	31,071,075	38,624,050
Salaries and wages in AGI: Number.....	7,149,803	3,372,809	1,077,210	1,228,918	799,777	331,703	260,505

Amount.....	220,728,507	31,375,412	25,064,328	44,396,148	44,020,845	25,031,666	27,729,823
Taxable interest: Number.....	3,646,593	1,042,052	470,431	777,021	669,691	318,807	275,580
Amount.....	9,936,861	1,661,647	769,789	1,280,630	1,321,148	818,911	1,276,839
Tax-exempt interest [5]: Number.....	253,999	37,809	19,834	40,780	45,840	29,805	46,058
Amount.....	3,127,478	221,531	117,047	288,617	353,452	255,019	532,144
Dividends: Number.....	1,426,734	324,292	134,251	258,710	279,382	167,503	185,168
Amount.....	5,733,192	522,160	260,801	527,089	652,537	491,028	974,402
Business or profession net income (less loss):							
Number.....	1,316,646	523,445	159,948	237,686	185,499	85,695	86,401
Amount.....	13,986,473	1,899,553	988,205	1,711,547	1,781,713	1,297,090	2,860,721
Number of farm returns.....	241,392	77,864	29,207	50,031	41,665	17,362	16,483
Net capital gain (less loss) in AGI: Number.....	1,221,797	281,627	112,030	213,766	228,224	140,110	168,659
Amount.....	14,538,967	573,329	191,206	467,049	711,971	671,071	1,723,380
Taxable Individual Retirement Arrangements							
distributions [6]: Number.....	331,758	88,410	51,227	72,541	61,056	28,397	24,097
Amount.....	3,148,563	375,691	290,456	526,723	626,075	422,497	621,919
Pensions and annuities in AGI: Number.....	1,085,151	337,777	171,150	233,745	185,111	78,785	61,970
Amount.....	13,814,345	2,376,920	1,916,804	3,087,628	2,967,817	1,500,380	1,479,373
Social Security benefits in AGI: Number.....	395,105	11,180	65,959	137,840	97,133	37,961	33,459
Amount.....	2,864,590	38,666	118,866	694,999	960,952	449,411	435,340
Total statutory adjustments: Number.....	1,268,628	484,617	162,571	236,334	166,178	79,519	92,127
Amount.....	2,533,288	358,911	213,929	382,667	364,188	246,839	485,152
Self-employment retirement plans [6]: Number.....	61,918	2,330	2,610	7,260	11,190	9,141	17,332
Amount.....	540,468	5,501	7,026	25,630	50,916	56,388	179,046
Total itemized deductions [7]: Number.....	1,508,936	115,433	121,426	320,715	405,041	243,764	230,559
Amount.....	22,538,662	1,517,620	1,255,845	3,373,697	4,850,535	3,459,682	4,346,572
Medical and dental expense: Number.....	254,396	68,096	44,433	70,456	46,764	15,295	8,317
Amount.....	1,672,831	580,161	233,450	337,448	237,129	94,084	90,702
Taxes paid: Number.....	1,419,107	93,283	105,786	296,273	389,947	237,850	225,406
Amount.....	4,483,343	213,866	197,511	606,432	960,339	734,582	1,020,813
Interest paid: Number.....	1,312,803	74,092	92,393	274,184	370,209	226,574	211,405
Amount.....	10,334,517	477,474	454,249	1,468,156	2,326,015	1,685,403	2,102,319
Contributions: Number.....	1,290,837	71,028	92,592	262,195	355,927	224,089	216,210
Amount.....	4,778,669	118,873	178,317	546,756	873,810	668,609	918,827
Taxable income: Number.....	6,240,748	2,074,529	1,186,831	1,351,489	875,680	362,780	294,096
Amount.....	201,723,436	9,549,916	15,764,765	34,851,645	39,190,482	24,111,564	31,725,447
Total tax credits [8]: Number.....	546,446	83,255	79,152	126,198	121,637	55,777	51,823
Amount.....	415,298	25,589	35,012	58,065	65,174	35,518	55,645
Child care credit: Number.....	408,737	58,571	70,918	108,963	101,120	40,708	24,319
Amount.....	179,661	21,633	31,857	46,703	46,752	19,150	11,398
Earned income credit [9]: Number.....	1,873,158	1,581,945	291,213	--	--	--	--
Amount.....	3,043,041	2,817,856	225,185	--	--	--	--
Excess earned income credit (refundable) [10]:							

Number.....	1,526,885	1,431,724	95,161	--	--	--	--
Amount.....	2,486,304	2,419,646	66,658	--	--	--	--
Income tax [11]: Number.....	6,203,890	2,042,204	1,183,076	1,350,750	875,610	362,783	294,110
Amount.....	43,751,070	1,427,513	2,335,382	5,527,840	6,817,636	4,928,364	7,556,676
Total tax liability [12]: Number.....	6,523,765	2,354,394	1,188,828	1,352,165	875,937	362,871	294,184
Amount.....	46,030,840	1,881,694	2,537,513	5,886,266	7,182,148	5,155,833	7,921,120
Tax due at time of filing [13]: Number.....	1,934,076	532,905	264,118	408,315	336,115	180,656	156,543
Amount.....	5,734,470	288,291	253,368	554,305	683,414	557,339	989,571
Overpayments [14]: Number.....	5,915,041	3,279,991	913,837	910,396	510,223	165,795	113,602
Amount.....	8,301,953	4,246,474	977,482	1,132,362	857,751	359,580	411,234

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>UTAH</b>							
Number of returns.....	847,478	388,651	119,450	163,840	106,241	35,982	24,790
Number of joint returns.....	399,582	65,270	57,721	117,508	95,154	33,435	22,806
Number with paid preparer's signature.....	382,204	140,735	55,823	84,871	56,771	20,170	16,544
Number of exemptions [3].....	1,895,606	483,312	278,194	500,211	380,217	130,665	91,411
Adjusted gross income (AGI) [4].....	29,962,297	3,260,506	2,952,843	6,427,662	6,428,851	3,063,554	3,256,442
Salaries and wages in AGI: Number.....	745,601	329,918	104,636	150,011	98,583	33,153	22,007
Amount.....	22,244,039	2,862,395	2,403,757	5,394,481	5,330,285	2,398,075	2,156,749
Taxable interest: Number.....	494,517	154,285	65,853	116,772	91,716	33,582	23,913
Amount.....	869,936	142,234	74,543	125,016	124,635	73,110	106,765
Tax-exempt interest [5]: Number.....	22,315	4,285	2,034	3,944	4,118	2,326	3,174
Amount.....	154,432	12,073	7,114	16,981	20,526	14,067	26,486
Dividends: Number.....	151,866	37,779	16,511	30,916	31,224	15,279	13,960
Amount.....	485,897	48,707	27,051	49,646	58,810	40,620	68,308
Business or profession net income (less loss):							
Number.....	134,382	38,244	18,873	34,265	24,048	8,812	7,390
Amount.....	1,060,333	85,440	80,071	163,975	169,868	116,460	228,190
Number of farm returns.....	15,364	4,370	2,216	3,801	2,900	958	769
Net capital gain (less loss) in AGI: Number.....	135,925	33,051	14,494	27,300	26,829	13,718	13,954
Amount.....	1,554,536	64,369	34,837	74,700	109,211	94,222	201,926
Taxable Individual Retirement Arrangements							

distributions [6]: Number.....	35,940	9,751	6,164	8,636	6,567	2,541	1,822
Amount.....	264,305	36,114	29,230	50,949	55,342	31,763	40,007
Pensions and annuities in AGI: Number.....	124,183	37,722	21,357	29,222	21,504	7,725	5,170
Amount.....	1,646,009	291,973	268,746	415,118	352,145	151,601	120,234
Social Security benefits in AGI: Number.....	42,893	969	7,544	16,343	10,527	3,688	2,860
Amount.....	291,486	3,344	12,321	75,712	104,732	44,456	37,426
Total statutory adjustments: Number.....	125,605	34,340	17,803	31,406	20,591	8,589	8,763
Amount.....	244,536	29,773	23,537	47,070	40,407	24,974	43,925
Self-employment retirement plans [6]: Number.....	5,018	211	272	669	1,013	735	1,370
Amount.....	40,267	434	691	2,358	4,372	4,673	14,257
Total itemized deductions [7]: Number.....	298,121	21,117	30,380	92,838	88,228	33,462	23,857
Amount.....	4,883,461	230,249	304,361	1,140,335	1,289,218	632,449	634,220
Medical and dental expense: Number.....	41,906	11,121	9,098	14,025	5,875	1,265	492
Amount.....	199,246	46,742	28,562	93,947	19,057	5,932	4,054
Taxes paid: Number.....	297,778	20,701	30,363	92,944	88,244	33,449	23,838
Amount.....	1,401,284	33,785	58,107	259,510	370,308	196,288	213,019
Interest paid: Number.....	260,750	15,422	25,549	82,915	79,824	29,871	20,530
Amount.....	1,856,269	103,199	138,430	484,956	518,846	233,374	216,763
Contributions: Number.....	272,936	16,209	26,361	84,198	83,165	32,107	22,958
Amount.....	1,322,259	34,723	62,681	245,301	326,101	168,838	182,528
Taxable income: Number.....	689,468	237,072	114,752	162,339	106,087	35,955	24,752
Amount.....	18,599,949	1,053,472	1,458,882	3,645,901	4,065,266	2,084,989	2,390,822
Total tax credits [8]: Number.....	49,150	6,264	6,476	14,646	12,510	4,177	3,242
Amount.....	78,983	1,639	2,187	5,299	5,119	2,116	2,869
Child care credit: Number.....	38,291	3,863	5,702	13,229	10,820	3,022	1,410
Amount.....	13,694	1,247	1,954	4,509	4,112	1,194	568
Earned income credit [9]: Number.....	109,620	83,991	25,629	--	--	--	--
Amount.....	157,437	138,738	18,699	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	83,313	74,364	8,949	--	--	--	--
Amount.....	122,339	116,122	6,218	--	--	--	--
Income tax [11]: Number.....	685,322	233,379	114,435	162,209	106,069	35,952	24,765
Amount.....	3,776,030	158,187	217,258	564,744	665,875	402,852	553,536
Total tax liability [12]: Number.....	706,552	252,119	116,220	162,819	106,142	35,963	24,772
Amount.....	3,959,620	185,836	235,383	601,341	701,648	422,544	581,327
Tax due at time of filing [13]: Number.....	234,050	68,905	34,707	56,558	38,907	17,211	12,724
Amount.....	577,641	27,925	28,561	65,970	71,577	53,785	93,394
Overpayments [14]: Number.....	577,827	297,450	82,169	103,852	64,670	17,388	10,182
Amount.....	651,819	239,665	74,255	114,216	98,337	39,947	43,495

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>VERMONT</b>							
Number of returns.....	277,637	128,847	42,479	53,329	32,132	10,680	7,865
Number of joint returns.....	119,703	22,061	16,471	34,845	27,825	9,554	6,956
Number with paid preparer's signature.....	117,030	45,929	17,528	25,406	15,687	5,478	5,003
Number of exemptions [3].....	531,195	163,067	82,485	131,415	92,680	31,837	23,149
Adjusted gross income (AGI) [4].....	9,097,911	1,070,204	1,046,276	2,084,676	1,941,875	910,738	1,033,867
Salaries and wages in AGI: Number.....	234,304	100,588	37,385	48,710	29,449	9,609	6,710
Amount.....	6,643,018	880,175	830,565	1,695,614	1,543,043	675,935	625,358
Taxable interest: Number.....	181,725	62,967	26,898	41,947	29,593	10,331	7,706
Amount.....	354,237	80,126	37,643	58,480	55,025	29,288	43,092
Tax-exempt interest [5]: Number.....	14,075	2,502	1,274	2,570	2,694	1,599	2,260
Amount.....	113,022	8,864	5,823	13,411	17,562	11,359	22,972
Dividends: Number.....	72,255	21,608	8,421	14,677	13,351	6,357	5,860
Amount.....	285,099	35,062	18,953	36,623	43,315	28,769	54,813
Business or profession net income (less loss):							
Number.....	51,157	18,803	7,630	11,831	7,200	2,561	2,305
Amount.....	471,100	70,810	51,331	93,062	80,696	46,260	72,834
Number of farm returns.....	4,797	2,176	648	907	556	221	199
Net capital gain (less loss) in AGI: Number.....	58,117	16,911	6,469	11,395	10,646	5,366	5,360
Amount.....	517,847	32,272	17,892	39,128	54,888	43,030	96,716
Taxable Individual Retirement Arrangements							
distributions [6]: Number.....	13,666	5,006	2,375	2,711	2,042	709	655
Amount.....	89,019	17,332	10,672	15,776	16,968	8,789	13,550
Pensions and annuities in AGI: Number.....	39,399	14,697	6,378	8,293	5,772	2,069	1,680
Amount.....	441,211	92,218	66,244	101,220	86,285	38,553	41,548
Social Security benefits in AGI: Number.....	15,569	492	2,869	5,639	3,602	1,321	1,245
Amount.....	108,424	1,487	5,282	28,340	36,675	15,779	15,593
Total statutory adjustments: Number.....	57,227	19,416	9,281	13,937	7,476	2,888	3,012
Amount.....	119,824	20,301	14,828	25,704	19,588	11,213	17,577
Self-employment retirement plans [6]: Number.....	3,170	178	214	563	810	490	628
Amount.....	19,772	307	496	1,862	3,263	2,981	6,194
Total itemized deductions [7]: Number.....	81,591	7,801	8,608	22,764	23,029	9,603	7,556
Amount.....	1,128,654	80,566	80,095	232,679	282,931	150,888	171,857
Medical and dental expense: Number.....	12,874	4,521	2,596	3,449	1,590	459	228
Amount.....	65,133	22,732	10,802	13,328	9,338	4,156	3,533

Taxes paid: Number.....	81,544	7,573	8,606	22,864	23,096	9,619	7,555
Amount.....	458,846	20,488	23,461	79,169	109,073	63,997	81,064
Interest paid: Number.....	70,945	5,552	7,357	20,646	21,082	8,405	6,200
Amount.....	454,157	29,579	36,016	112,002	128,366	59,904	58,124
Contributions: Number.....	67,813	4,762	6,218	18,141	20,300	9,025	7,229
Amount.....	121,938	4,180	5,286	16,343	23,644	16,415	24,254
Taxable income: Number.....	226,879	78,928	41,908	53,145	32,079	10,663	7,853
Amount.....	6,007,150	379,225	578,328	1,333,606	1,364,825	672,643	802,520
Total tax credits [8]: Number.....	21,489	2,447	2,655	6,190	5,351	2,002	1,944
Amount.....	15,998	552	1,083	2,952	2,689	1,059	1,863
Child care credit: Number.....	13,400	1,129	1,855	4,520	3,949	1,177	657
Amount.....	5,564	363	694	1,813	1,814	542	284
Earned income credit [9]: Number.....	36,913	29,998	6,915	--	--	--	--
Amount.....	46,959	41,993	4,966	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	26,371	24,500	1,871	--	--	--	--
Amount.....	34,338	33,132	1,206	--	--	--	--
Income tax [11]: Number.....	225,846	78,093	41,758	53,093	32,080	10,663	7,855
Amount.....	1,176,487	57,236	85,998	207,589	229,030	134,734	188,353
Total tax liability [12]: Number.....	235,004	86,920	41,992	53,163	32,095	10,669	7,861
Amount.....	1,257,190	73,283	95,888	225,335	243,778	142,313	197,846
Tax due at time of filing [13]: Number.....	72,028	24,955	9,951	15,724	11,106	4,940	4,035
Amount.....	164,707	12,442	9,872	20,780	22,691	15,901	27,970
Overpayments [14]: Number.....	188,301	93,405	31,112	35,753	19,668	5,008	2,876
Amount.....	211,105	77,848	29,562	43,312	32,590	10,823	10,569

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>VIRGINIA</b>							
Number of returns.....	3,056,620	1,294,118	452,301	571,430	390,417	169,018	143,764
Number of joint returns.....	1,307,521	197,233	159,954	325,934	310,896	148,771	132,423
Number with paid preparer's signature.....	1,069,982	400,512	148,594	209,978	152,427	66,179	65,914
Number of exemptions [3].....	5,950,838	1,777,986	869,788	1,286,391	1,032,186	471,967	408,788
Adjusted gross income (AGI) [4].....	121,331,825	11,752,002	11,410,072	22,833,891	24,291,479	14,799,252	19,189,072

Salaries and wages in AGI: Number.....	2,658,211	1,071,438	402,188	517,205	354,309	153,147	129,574
Amount.....	92,748,937	10,432,134	9,614,245	19,198,707	19,910,328	11,784,829	14,118,042
Taxable interest: Number.....	1,711,434	442,352	218,966	381,061	330,450	160,198	142,522
Amount.....	3,774,591	606,891	312,337	543,837	581,606	373,503	555,428
Tax-exempt interest [5]: Number.....	137,594	14,734	8,705	21,051	27,159	19,804	30,462
Amount.....	1,023,208	47,444	31,868	95,900	163,886	113,793	224,313
Dividends: Number.....	779,831	161,555	72,579	149,978	163,779	96,981	103,615
Amount.....	2,559,122	210,831	119,618	262,727	361,920	296,047	561,185
Business or profession net income (less loss):							
Number.....	402,259	127,284	51,797	82,441	65,949	32,029	32,759
Amount.....	4,279,086	472,373	341,708	622,680	619,244	461,771	983,350
Number of farm returns.....	42,672	14,171	5,852	9,367	6,822	2,659	2,595
Net capital gain (less loss) in AGI: Number.....	600,095	119,723	50,876	107,421	122,086	77,225	91,728
Amount.....	5,817,024	246,333	94,920	225,511	377,740	367,159	891,992
Taxable Individual Retirement Arrangements							
distributions [6]: Number.....	127,648	31,356	19,022	28,051	24,224	12,012	10,507
Amount.....	1,003,186	124,270	96,222	176,132	196,284	133,532	183,900
Pensions and annuities in AGI: Number.....	487,495	135,294	70,777	103,795	88,055	42,646	39,150
Amount.....	7,882,832	995,695	855,617	1,598,944	1,798,367	1,092,933	1,224,016
Social Security benefits in AGI: Number.....	197,888	4,208	30,603	67,331	50,358	21,809	18,494
Amount.....	1,428,187	13,447	54,201	331,509	480,889	244,985	228,607
Total statutory adjustments: Number.....	413,603	119,199	58,618	91,498	61,266	30,821	36,362
Amount.....	1,009,379	118,293	89,984	161,877	143,696	100,665	204,732
Self-employment retirement plans [6]: Number.....	34,165	1,040	1,276	3,509	5,816	5,379	10,757
Amount.....	217,910	1,641	2,666	9,116	17,568	21,557	74,353
Total itemized deductions [7]: Number.....	1,020,023	71,344	95,478	253,265	280,806	148,234	136,338
Amount.....	16,986,238	888,964	984,058	2,980,985	3,924,528	2,632,749	3,325,986
Medical and dental expense: Number.....	159,777	41,150	31,421	47,957	26,114	8,220	4,352
Amount.....	661,109	219,199	94,644	140,435	100,298	47,082	43,039
Taxes paid: Number.....	1,012,350	68,443	94,762	252,196	279,507	147,485	135,579
Amount.....	5,764,351	130,011	218,162	770,411	1,266,096	945,956	1,339,614
Interest paid: Number.....	932,141	53,046	81,907	234,900	267,284	139,351	125,303
Amount.....	8,124,066	354,098	481,834	1,617,546	2,010,742	1,278,243	1,555,315
Contributions: Number.....	961,840	53,303	82,571	231,768	271,474	148,676	138,757
Amount.....	2,550,208	66,208	110,632	346,750	497,688	351,387	465,206
Taxable income: Number.....	2,527,323	779,788	443,720	567,648	388,919	168,460	143,336
Amount.....	82,720,761	3,870,689	6,322,019	14,823,301	17,095,196	10,875,591	14,871,128
Total tax credits [8]: Number.....	214,981	31,171	26,665	46,870	47,867	24,624	26,191
Amount.....	140,424	10,430	12,809	21,969	24,341	13,607	18,535
Child care credit: Number.....	166,949	22,256	25,804	43,606	41,729	18,118	13,245
Amount.....	82,547	9,418	12,801	20,527	21,078	9,729	7,607
Earned income credit [9]: Number.....	434,177	364,184	69,993	--	--	--	--
Amount.....	627,523	577,553	49,970	--	--	--	--



Excess earned income credit (refundable) [10]:								
Number.....	341,508	321,758	19,750	--	--	--	--	--
Amount.....	507,665	494,473	13,192	--	--	--	--	--
Income tax [11]: Number.....	2,379,050	726,716	418,715	536,923	368,043	159,428	135,660	
Amount.....	17,145,331	571,275	927,344	2,329,541	2,921,733	2,160,256	3,434,349	
Total tax liability [12]: Number.....	2,501,607	805,964	431,222	550,620	377,110	163,346	138,960	
Amount.....	17,952,994	681,414	996,596	2,460,799	3,053,303	2,247,792	3,582,143	
Tax due at time of filing [13]: Number.....	771,460	205,696	100,697	163,183	133,930	75,991	71,750	
Amount.....	1,992,907	99,329	86,104	193,535	235,655	198,450	361,818	
Overpayments [14]: Number.....	2,167,180	1,024,899	343,801	396,490	245,415	85,852	61,617	
Amount.....	2,852,313	1,086,787	334,943	491,458	420,957	191,438	208,499	

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>WASHINGTON</b>							
Number of returns.....	2,544,398	1,029,958	373,912	510,770	358,176	141,463	99,762
Number of joint returns.....	1,111,303	168,404	130,041	280,222	291,327	126,594	88,578
Number with paid preparer's signature.....	1,047,179	347,720	142,485	224,044	172,595	73,019	62,003
Number of exemptions [3].....	5,048,914	1,367,444	713,598	1,179,483	1,000,904	412,654	288,051
Adjusted gross income (AGI) [4].....	101,042,177	8,653,664	9,253,203	20,042,425	21,784,949	12,084,639	13,004,163
Salaries and wages in AGI: Number.....	2,139,448	810,130	317,115	452,177	322,876	127,012	85,532
Amount.....	73,057,306	7,356,825	7,243,159	16,187,086	17,497,911	9,383,789	8,584,398
Taxable interest: Number.....	1,524,541	419,978	198,831	350,716	299,528	130,239	95,442
Amount.....	3,776,222	612,368	328,786	557,618	574,068	352,311	500,341
Tax-exempt interest [5]: Number.....	117,047	17,743	10,835	22,276	23,406	13,882	17,757
Amount.....	1,118,016	98,997	53,879	134,921	150,505	105,480	183,256
Dividends: Number.....	620,414	146,546	64,939	123,937	126,623	68,952	64,652
Amount.....	2,351,369	242,020	130,972	261,233	310,821	217,977	362,633
Business or profession net income (less loss):							
Number.....	370,108	110,772	47,205	84,091	66,686	28,188	24,718
Amount.....	4,128,719	294,283	330,707	677,104	711,586	489,668	907,724
Number of farm returns.....	33,651	9,289	3,920	7,321	6,439	2,813	2,673
Net capital gain (less loss) in AGI: Number.....	538,934	121,718	54,716	105,705	108,920	60,936	61,866
Amount.....	6,529,890	323,391	121,318	308,030	481,887	434,778	968,495

Taxable Individual Retirement Arrangements								
distributions [6]: Number.....	129,286	34,414	20,610	29,260	24,194	10,515	8,145	
Amount.....	1,079,964	130,319	102,766	192,940	225,570	144,630	183,403	
Pensions and annuities in AGI: Number.....	415,178	127,905	65,937	90,734	73,254	30,243	21,691	
Amount.....	5,770,441	985,282	829,869	1,354,083	1,269,112	613,672	544,345	
Social Security benefits in AGI: Number.....	175,437	4,853	31,124	61,182	43,376	16,665	13,720	
Amount.....	1,278,691	15,696	57,299	320,137	444,050	201,584	175,501	
Total statutory adjustments: Number.....	401,729	108,585	58,126	96,007	65,282	29,071	30,926	
Amount.....	990,322	117,050	95,292	183,319	164,465	107,013	191,665	
Self-employment retirement plans [6]: Number.....	27,922	1,275	1,535	4,028	6,111	4,372	7,210	
Amount.....	205,476	2,581	4,045	13,542	25,647	25,797	76,165	
Total itemized deductions [7]: Number.....	776,731	64,296	69,068	200,729	226,942	109,654	82,516	
Amount.....	11,477,838	942,280	743,096	2,235,914	2,951,819	1,717,155	1,700,084	
Medical and dental expense: Number.....	111,091	36,051	21,221	30,509	16,467	4,434	2,158	
Amount.....	577,203	195,348	114,456	126,559	76,058	31,300	25,775	
Taxes paid: Number.....	761,963	58,864	66,570	196,910	225,036	109,017	82,063	
Amount.....	2,387,218	280,584	126,527	409,086	581,866	355,815	369,785	
Interest paid: Number.....	714,621	49,804	60,064	186,293	215,936	104,387	76,833	
Amount.....	6,415,846	373,756	384,219	1,319,338	1,773,712	1,003,034	965,069	
Contributions: Number.....	667,353	41,368	53,964	166,465	202,160	102,324	78,376	
Amount.....	1,683,631	53,204	72,454	235,597	347,040	225,709	275,291	
Taxable income: Number.....	2,127,732	623,838	366,317	508,438	357,768	141,356	99,692	
Amount.....	71,315,769	3,037,087	5,151,167	13,042,396	15,467,991	9,116,792	10,472,121	
Total tax credits [8]: Number.....	180,463	19,849	21,419	42,006	45,608	22,174	19,212	
Amount.....	131,130	4,750	8,217	17,432	21,337	11,874	15,971	
Child care credit: Number.....	114,819	10,208	16,583	31,655	33,519	14,144	7,356	
Amount.....	48,447	3,510	6,847	12,681	14,814	6,507	3,390	
Earned income credit [9]: Number.....	301,827	246,779	55,048	--	--	--	--	
Amount.....	394,320	354,955	39,365	--	--	--	--	
Excess earned income credit (refundable) [10]:								
Number.....	227,917	211,939	15,978	--	--	--	--	
Amount.....	307,531	296,698	10,833	--	--	--	--	
Income tax [11]: Number.....	2,119,887	617,337	365,383	508,058	357,716	141,360	99,702	
Amount.....	15,281,209	457,022	766,704	2,085,470	2,669,958	1,842,696	2,477,587	
Total tax liability [12]: Number.....	2,174,332	667,987	368,155	508,880	357,852	141,391	99,726	
Amount.....	16,005,472	552,106	835,098	2,222,618	2,808,979	1,927,273	2,599,627	
Tax due at time of filing [13]: Number.....	708,050	190,190	96,208	156,306	129,037	66,391	52,317	
Amount.....	2,096,253	91,111	87,179	208,747	263,639	214,352	365,126	
Overpayments [14]: Number.....	1,687,207	755,042	265,458	338,007	216,015	68,104	38,115	
Amount.....	2,142,349	688,003	247,847	433,403	375,963	153,909	143,243	

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>WEST VIRGINIA</b>							
Number of returns.....	722,094	365,095	105,046	132,223	78,223	23,608	13,648
Number of joint returns.....	357,528	97,022	58,446	95,605	68,818	21,751	12,171
Number with paid preparer's signature.....	262,993	115,233	38,244	51,873	34,151	11,263	8,505
Number of exemptions [3].....	1,462,943	557,389	229,826	331,419	222,586	69,603	39,409
Adjusted gross income (AGI) [4].....	21,281,461	3,292,131	2,589,616	5,160,571	4,722,068	2,002,941	1,777,678
Salaries and wages in AGI: Number.....	611,269	289,673	90,848	121,196	72,833	21,601	11,634
Amount.....	16,300,958	2,500,408	2,043,268	4,335,925	3,994,616	1,599,307	1,109,375
Taxable interest: Number.....	382,760	134,602	55,323	88,874	65,138	21,623	13,029
Amount.....	770,318	203,343	99,665	139,302	116,910	57,712	69,232
Tax-exempt interest [5]: Number.....	17,571	3,015	1,678	3,267	3,435	1,972	2,491
Amount.....	130,547	8,536	6,547	15,973	18,594	15,051	28,460
Dividends: Number.....	127,809	36,269	15,198	27,081	25,378	11,316	9,036
Amount.....	409,399	51,933	30,371	54,860	62,013	41,273	71,846
Business or profession net income (less loss):							
Number.....	92,224	38,251	12,925	18,551	12,075	4,502	4,079
Amount.....	892,646	105,809	70,819	117,824	106,083	77,059	183,000
Number of farm returns.....	14,004	5,477	2,127	3,185	1,971	617	440
Net capital gain (less loss) in AGI: Number.....	85,886	23,956	9,907	17,114	16,251	7,892	7,466
Amount.....	564,322	43,631	22,197	47,563	60,781	47,933	91,910
Taxable Individual Retirement Arrangements							
distributions [6]: Number.....	29,440	10,184	5,388	6,436	4,339	1,589	1,174
Amount.....	186,016	33,014	25,054	39,647	34,746	19,694	22,147
Pensions and annuities in AGI: Number.....	132,317	59,879	22,062	24,893	15,812	5,362	3,401
Amount.....	1,403,658	431,113	252,997	309,794	220,905	91,641	75,195
Social Security benefits in AGI: Number.....	38,761	1,047	8,298	15,218	8,618	2,752	2,148
Amount.....	250,356	3,103	13,144	74,187	86,392	33,840	29,503
Total statutory adjustments: Number.....	98,025	37,179	14,879	21,342	11,921	4,841	5,265
Amount.....	190,815	29,239	19,087	32,952	24,844	15,991	36,360
Self-employment retirement plans [6]: Number.....	3,878	143	122	399	599	530	1,265
Amount.....	38,916	258	310	1,317	2,551	3,327	15,148
Total itemized deductions [7]: Number.....	104,608	6,675	7,982	24,724	32,717	16,380	12,039
Amount.....	1,398,205	74,803	76,306	251,743	366,454	219,383	229,039
Medical and dental expense: Number.....	12,241	3,707	2,323	3,564	1,785	540	289

Amount.....	82,162	29,108	13,882	18,030	11,701	4,691	3,844
Taxes paid: Number.....	104,408	6,252	7,946	24,831	32,813	16,425	12,048
Amount.....	479,911	7,585	11,329	53,954	111,587	82,403	101,494
Interest paid: Number.....	87,480	4,098	5,927	21,018	29,495	14,470	9,514
Amount.....	515,986	21,681	26,877	102,174	155,042	84,651	77,394
Contributions: Number.....	86,049	3,924	5,569	19,066	27,829	14,720	11,091
Amount.....	230,792	6,378	9,642	33,663	55,465	35,092	42,290
Taxable income: Number.....	553,214	197,457	104,149	131,968	78,159	23,594	13,641
Amount.....	13,661,094	880,605	1,354,069	3,388,707	3,490,960	1,558,889	1,439,606
Total tax credits [8]: Number.....	26,312	3,806	3,295	6,985	6,109	2,557	2,163
Amount.....	15,975	947	1,415	3,551	2,992	1,368	1,973
Child care credit: Number.....	15,206	1,525	2,210	4,768	4,254	1,541	750
Amount.....	5,119	430	686	1,562	1,499	560	297
Earned income credit [9]: Number.....	137,000	114,253	22,747	--	--	--	--
Amount.....	190,989	174,449	16,541	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	107,789	101,169	6,620	--	--	--	--
Amount.....	155,609	151,034	4,575	--	--	--	--
Income tax [11]: Number.....	551,438	195,959	103,938	131,900	78,156	23,594	13,643
Amount.....	2,610,330	132,134	202,093	528,600	597,595	317,102	341,481
Total tax liability [12]: Number.....	573,944	218,042	104,225	131,995	78,183	23,602	13,647
Amount.....	2,757,099	160,919	217,313	553,918	619,300	330,875	365,867
Tax due at time of filing [13]: Number.....	139,491	47,641	21,017	30,750	21,731	9,707	6,437
Amount.....	253,087	20,325	16,978	34,669	37,856	27,377	42,721
Overpayments [14]: Number.....	548,862	295,695	81,552	98,286	54,156	12,730	5,480
Amount.....	667,749	304,187	85,985	123,161	94,965	27,034	20,553

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>WISCONSIN</b>							
Number of returns.....	2,427,460	1,046,703	353,879	478,827	341,848	112,339	70,894
Number of joint returns.....	1,060,539	158,570	116,469	296,070	300,338	104,115	64,489
Number with paid preparer's signature.....	1,027,046	366,930	142,860	225,567	170,019	57,727	44,339
Number of exemptions [3].....	4,703,944	1,231,048	649,153	1,171,858	1,018,397	346,704	217,352

Adjusted gross income (AGI) [4]:.....	87,898,859	9,089,688	8,737,728	18,845,489	20,696,021	9,560,348	9,231,051
Salaries and wages in AGI: Number.....	2,101,790	836,529	312,871	442,146	321,624	104,670	63,779
Amount.....	66,229,527	7,161,912	7,002,538	15,735,175	17,442,614	7,718,209	6,362,736
Taxable interest: Number.....	1,626,427	529,013	218,039	370,830	309,468	107,325	68,991
Amount.....	3,139,870	684,513	338,185	505,115	468,759	249,081	319,653
Tax-exempt interest [5]: Number.....	95,356	14,416	8,411	17,017	19,647	11,262	14,268
Amount.....	593,042	34,886	23,690	60,907	79,815	52,633	99,955
Dividends: Number.....	648,181	179,970	72,153	131,668	134,487	61,075	49,284
Amount.....	1,924,329	231,522	130,259	234,855	275,516	179,682	292,358
Business or profession net income (less loss):							
Number.....	291,928	86,585	39,142	71,130	53,364	19,381	16,509
Amount.....	2,595,924	224,945	217,029	468,003	484,670	312,282	543,045
Number of farm returns.....	74,948	30,445	12,003	16,679	9,863	2,882	2,265
Net capital gain (less loss) in AGI: Number.....	522,818	144,966	57,938	103,468	103,542	49,502	44,276
Amount.....	4,255,781	258,631	144,438	300,737	411,031	309,788	603,370
Taxable Individual Retirement Arrangements							
distributions [6]: Number.....	140,570	54,019	24,413	27,729	19,537	7,303	5,734
Amount.....	924,035	185,610	121,084	172,724	166,008	89,605	118,518
Pensions and annuities in AGI: Number.....	378,996	147,005	61,678	76,406	55,550	19,632	14,030
Amount.....	3,941,645	903,566	620,711	903,124	760,793	329,184	297,047
Social Security benefits in AGI: Number.....	144,402	2,984	29,079	54,292	33,749	11,579	9,388
Amount.....	980,315	8,570	45,553	269,580	341,983	141,075	124,255
Total statutory adjustments: Number.....	361,472	101,795	57,965	93,524	53,799	21,097	22,131
Amount.....	795,015	106,547	94,883	169,910	125,234	74,291	128,889
Self-employment retirement plans [6]: Number.....	21,646	893	1,175	3,586	5,234	3,216	5,113
Amount.....	140,124	1,456	2,697	10,528	19,939	18,440	50,246
Total itemized deductions [7]: Number.....	802,924	55,708	67,681	216,535	267,657	104,487	68,470
Amount.....	11,568,008	786,584	615,578	2,205,027	3,331,312	1,691,416	1,563,792
Medical and dental expense: Number.....	101,900	36,930	20,944	27,251	12,522	2,891	1,208
Amount.....	832,455	410,535	95,017	215,065	64,509	22,679	18,625
Taxes paid: Number.....	802,471	53,519	67,745	217,487	268,319	104,518	68,483
Amount.....	5,543,078	168,566	221,914	951,851	1,626,031	865,741	832,354
Interest paid: Number.....	672,290	31,576	51,878	187,557	238,288	90,315	55,799
Amount.....	3,620,140	134,323	199,430	813,871	1,182,613	548,275	466,588
Contributions: Number.....	709,183	41,028	53,921	183,273	243,949	99,357	65,872
Amount.....	1,458,167	48,442	61,902	203,943	320,010	186,790	216,607
Taxable income: Number.....	2,049,262	675,259	348,824	477,442	341,635	112,283	70,855
Amount.....	58,868,275	3,084,661	4,999,756	12,114,592	14,298,160	6,938,551	7,108,564
Total tax credits [8]: Number.....	148,622	17,717	15,370	36,953	41,255	16,080	13,220
Amount.....	73,277	3,869	5,286	13,279	15,941	6,943	7,251
Child care credit: Number.....	96,715	9,109	11,323	28,967	31,797	10,109	4,648
Amount.....	36,136	2,955	4,147	10,245	12,496	4,102	1,833
Earned income credit [9]: Number.....	259,276	209,385	49,891	--	--	--	--

Amount.....	352,418	316,275	36,144	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	193,735	180,009	13,726	--	--	--	--
Amount.....	272,354	263,327	9,027	--	--	--	--
Income tax [11]:							
Number.....	2,040,675	667,898	347,989	477,065	341,614	112,284	70,862
Amount.....	11,948,549	462,905	746,129	1,907,745	2,388,995	1,372,721	1,662,245
Total tax liability [12]:							
Number.....	2,087,831	712,627	349,840	477,564	341,660	112,301	70,873
Amount.....	12,457,466	536,749	801,147	2,018,857	2,492,141	1,427,069	1,735,171
Tax due at time of filing [13]:							
Number.....	647,129	202,414	85,015	141,165	115,594	52,817	36,567
Amount.....	1,578,470	78,066	70,941	171,744	206,560	144,745	228,724
Overpayments [14]:							
Number.....	1,657,276	765,485	259,153	325,347	217,257	55,273	28,967
Amount.....	1,856,164	610,680	228,102	383,180	341,302	114,152	103,459

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
		(1)	(2)	(3)	(4)	(5)	(6)
<b>WYOMING</b>							
Number of returns.....	222,938	106,721	30,535	41,574	28,604	8,618	4,988
Number of joint returns.....	103,664	21,070	15,086	28,938	24,801	7,865	4,334
Number with paid preparer's signature.....	102,771	41,014	14,079	21,171	15,646	5,288	3,839
Number of exemptions [3].....	451,924	143,137	66,806	109,784	86,490	26,335	14,354
Adjusted gross income (AGI) [4].....	7,758,177	766,961	752,807	1,632,776	1,727,076	731,116	653,150
Salaries and wages in AGI:							
Number.....	188,721	86,119	26,251	37,287	26,132	7,674	3,936
Amount.....	5,213,435	720,097	587,422	1,319,501	1,390,980	538,128	323,978
Taxable interest:							
Number.....	129,869	45,415	17,181	28,736	23,961	7,908	4,785
Amount.....	354,376	64,775	30,434	48,252	46,661	25,901	38,425
Tax-exempt interest [5]:							
Number.....	10,311	2,042	1,030	2,002	2,090	1,032	1,257
Amount.....	126,146	12,214	6,322	13,481	14,413	7,787	18,028
Dividends:							
Number.....	55,697	15,898	6,205	11,726	11,922	4,833	3,512
Amount.....	260,188	27,261	12,232	24,847	29,384	18,803	32,457
Business or profession net income (less loss):							
Number.....	39,007	13,770	5,585	9,063	6,264	1,973	1,623
Amount.....	320,435	25,803	26,754	53,050	51,151	31,438	64,303
Number of farm returns.....	10,177	4,486	1,388	1,964	1,243	464	403
Net capital gain (less loss) in AGI:							
Number.....	48,447	14,454	5,638	9,775	9,466	4,052	3,404

Amount.....	691,079	40,885	14,461	31,551	44,195	35,886	73,725
<b>Taxable Individual Retirement Arrangements</b>							
distributions [6]: Number.....	10,428	3,122	1,737	2,425	1,814	686	487
Amount.....	88,293	12,378	8,875	17,248	18,418	10,604	12,574
Pensions and annuities in AGI: Number.....	34,028	11,683	5,561	7,592	5,768	1,855	1,198
Amount.....	407,340	80,477	62,822	100,396	86,696	33,980	29,176
Social Security benefits in AGI: Number.....	13,568	454	2,441	4,954	3,262	1,068	964
Amount.....	94,491	1,393	4,421	25,456	32,622	12,666	12,068
Total statutory adjustments: Number.....	40,613	13,380	6,250	9,684	5,850	2,202	2,147
Amount.....	77,883	11,350	8,429	15,495	12,321	7,275	12,858
Self-employment retirement plans [6]: Number.....	1,687	76	80	259	392	255	418
Amount.....	12,438	175	200	809	1,548	1,634	4,498
Total itemized deductions [7]: Number.....	37,224	3,853	3,673	9,748	11,045	4,701	2,981
Amount.....	583,139	46,371	35,836	98,853	122,459	60,808	53,712
Medical and dental expense: Number.....	8,462	2,695	1,603	2,401	1,286	310	144
Amount.....	46,959	17,734	8,544	10,480	6,059	2,064	1,582
Taxes paid: Number.....	35,942	3,232	3,447	9,493	10,974	4,663	2,927
Amount.....	74,563	4,711	3,194	10,153	14,772	8,246	8,376
Interest paid: Number.....	32,132	2,474	2,837	8,553	10,287	4,370	2,625
Amount.....	263,109	17,115	14,798	48,694	68,653	33,675	26,774
Contributions: Number.....	30,715	2,305	2,665	7,794	9,671	4,319	2,772
Amount.....	178,815	3,473	4,459	15,013	21,413	11,075	13,682
Taxable income: Number.....	175,721	60,176	30,007	41,465	28,581	8,613	4,984
Amount.....	5,433,672	260,523	395,429	1,056,792	1,269,893	577,777	550,348
Total tax credits [8]: Number.....	15,416	2,056	2,033	4,446	3,751	1,332	1,063
Amount.....	12,170	433	603	1,528	1,489	708	1,175
Child care credit: Number.....	10,397	1,124	1,643	3,660	2,847	767	289
Amount.....	3,555	329	505	1,254	1,043	285	111
Earned income credit [9]: Number.....	33,549	27,647	5,902	--	--	--	--
Amount.....	46,033	41,696	4,337	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	25,910	24,086	1,824	--	--	--	--
Amount.....	36,423	35,212	1,211	--	--	--	--
Income tax [11]: Number.....	174,841	59,408	29,929	41,439	28,573	8,613	4,984
Amount.....	1,252,561	39,229	58,916	165,665	218,008	118,148	131,736
Total tax liability [12]: Number.....	182,193	66,524	30,107	41,486	28,580	8,613	4,986
Amount.....	1,313,661	49,644	65,239	177,831	229,072	124,068	140,667
Tax due at time of filing [13]: Number.....	58,375	17,978	7,867	13,447	10,719	4,383	2,913
Amount.....	162,567	8,143	7,370	18,338	22,607	15,365	26,919
Overpayments [14]: Number.....	150,569	80,391	21,509	26,606	16,758	3,665	1,329
Amount.....	180,944	73,575	21,257	31,466	26,497	7,416	5,892

See footnotes in file footnt2.txt.

**Table 2.--Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 1996--Continued**

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income					
		Under \$20,000 [1]	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>OTHER AREAS [15]</b>							
Number of returns.....	1,138,640	794,357	100,844	99,718	55,958	27,563	38,323
Number of joint returns.....	327,294	127,595	49,593	53,339	34,836	18,470	27,001
Number with paid preparer's signature.....	373,573	217,836	27,326	35,240	26,755	17,016	29,765
Number of exemptions [3].....	2,029,969	1,156,153	237,622	243,857	144,688	74,168	108,323
Adjusted gross income (AGI) [4].....	31,829,328	2,916,481	2,463,864	3,870,463	3,401,401	2,377,270	5,261,166
Salaries and wages in AGI: Number.....	759,793	450,058	88,666	89,751	50,801	25,251	35,475
Amount.....	37,145,043	8,556,075	2,772,097	4,330,086	3,769,840	2,659,145	5,909,182
Taxable interest: Number.....	456,290	213,584	54,721	65,471	44,465	23,506	34,246
Amount.....	1,127,708	253,653	83,084	125,313	112,060	74,419	147,039
Tax-exempt interest [5]: Number.....	37,275	14,906	2,468	3,491	3,277	2,448	5,036
Amount.....	252,949	45,307	15,074	19,366	18,830	12,999	31,379
Dividends: Number.....	220,863	83,062	22,194	31,610	26,080	15,402	25,078
Amount.....	1,056,686	142,530	57,952	92,146	96,488	75,327	162,159
Business or profession net income (less loss):							
Number.....	55,990	30,153	5,716	6,624	4,656	2,703	3,800
Amount.....	916,003	250,933	59,284	85,020	79,944	58,353	128,691
Number of farm returns.....	2,448	1,048	182	285	276	179	271
Net capital gain (less loss) in AGI: Number.....	186,579	69,763	17,629	26,152	22,325	13,105	21,515
Amount.....	2,619,216	182,869	72,558	117,757	137,731	114,663	290,852
Taxable Individual Retirement Arrangements distributions [6]: Number.....	13,333	5,247	1,961	2,230	1,697	816	954
Amount.....	158,705	28,710	15,984	22,999	23,396	14,881	26,915
Pensions and annuities in AGI: Number.....	80,353	36,161	11,811	12,918	9,096	4,022	4,356
Amount.....	1,261,897	320,269	186,930	241,731	196,733	101,345	126,670
Social Security benefits in AGI: Number.....	18,450	3,905	2,797	4,887	3,410	1,409	1,454
Amount.....	126,972	21,905	10,728	26,890	30,949	14,191	15,590
Total statutory adjustments: Number.....	124,724	62,302	16,289	19,343	9,298	5,124	7,540
Amount.....	539,936	228,036	41,868	55,443	39,427	24,976	54,305
Self-employment retirement plans [6]: Number.....	3,248	341	158	329	401	312	727
Amount.....	38,718	1,610	686	1,647	2,768	2,375	8,854
Total itemized deductions [7]: Number.....	231,234	110,218	20,217	28,002	22,119	14,334	23,187
Amount.....	2,301,202	424,016	130,749	244,600	260,725	204,821	438,934



Medical and dental expense: Number.....	10,842	4,148	1,840	2,256	1,506	607	416
Amount.....	114,146	74,209	9,353	11,768	8,819	4,041	4,297
Taxes paid: Number.....	205,671	93,082	18,195	25,564	20,581	13,568	22,128
Amount.....	965,074	185,739	35,800	69,645	80,868	73,850	182,540
Interest paid: Number.....	73,541	8,312	5,776	11,744	13,017	9,167	15,661
Amount.....	827,857	69,334	42,480	90,239	109,495	86,142	182,371
Contributions: Number.....	90,779	18,510	8,124	14,534	13,954	9,605	16,060
Amount.....	277,860	12,977	11,845	25,163	30,753	23,515	47,897
Taxable income: Number.....	618,718	277,372	98,699	99,131	55,835	27,524	38,294
Amount.....	25,186,366	1,439,823	1,303,171	2,613,419	2,582,597	1,909,239	4,495,042
Total tax credits [8]: Number.....	135,750	19,589	18,548	27,190	17,985	11,782	23,251
Amount.....	1,868,568	9,498	19,169	60,244	75,273	81,816	347,773
Child care credit: Number.....	22,714	4,374	6,268	7,153	2,478	1,082	1,040
Amount.....	10,606	1,735	2,726	3,684	1,246	533	514
Earned income credit [9]: Number.....	28,605	26,255	2,350	--	--	--	--
Amount.....	30,468	29,189	1,277	--	--	--	--
Excess earned income credit (refundable) [10]:							
Number.....	23,592	22,811	781	--	--	--	--
Amount.....	26,458	26,014	444	--	--	--	--
Income tax [11]: Number.....	599,100	270,106	93,725	93,459	54,627	27,267	38,107
Amount.....	4,791,658	212,624	178,721	379,230	416,863	338,664	805,638
Total tax liability [12]: Number.....	700,826	371,211	94,139	93,548	54,696	27,291	38,122
Amount.....	5,126,996	446,015	189,970	392,958	428,548	346,270	821,197
Tax due at time of filing [13]: Number.....	261,515	144,295	23,471	30,413	22,239	12,339	18,035
Amount.....	760,156	125,660	21,461	43,675	52,195	44,888	118,138
Overpayments [14]: Number.....	567,042	369,035	70,647	62,070	29,355	12,676	15,917
Amount.....	958,794	353,839	91,110	124,127	88,501	50,581	102,065

See footnotes in file footnt2.txt.

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1,549  
168,877  
126  
3,584  
354,390

460  
16,592  
1,239  
56,825  
951

14,420  
2,177  
24,448  
682  
12,181  
4,583  
323,354  
58  
2,724  
4,584  
164,369  
3,782  
121,349  
4,279  
61,590  
4,681  
1,688,423  
1,648  
14,877  
308  
139  
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4,682  
522,892  
4,683  
536,528  
2,045  
73,381  
1,290  
15,052

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\$200,000

or more

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(8)

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4,073  
3,591  
3,713  
12,433  
2,156,689  
3,233  
694,607  
4,006  
127,564  
1,481  
47,445  
3,273  
128,534  
  
1,271  
116,890  
422  
3,410  
532,626  
  
272  
11,748  
688  
18,347  
605  
8,189  
2,063  
19,417  
454  
8,872  
3,853  
336,513  
21  
656  
3,851  
153,335  
3,068  
131,966  
3,699



88,864  
4,068  
1,811,912  
1,228  
6,642  
137  
65  
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4,070  
581,032  
4,071  
592,619  
2,496  
130,421  
797  
11,970

\$200,000  
or more

(8)

82,886  
72,337  
67,327  
250,351  
44,624,093  
70,767  
20,236,303  
81,163  
2,208,717  
36,970

1,141,320  
70,850  
1,917,925  
  
23,444  
1,611,038  
1,852  
68,673  
9,182,985  
  
6,142  
289,493  
14,945  
467,566  
10,789  
165,010  
39,329  
454,116  
11,988  
219,219  
78,353  
4,088,389  
875  
28,948  
78,483  
2,026,766  
64,726  
1,453,188  
76,410  
1,293,854  
82,829  
40,379,371  
27,183  
111,454  
3,032  
1,612  
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--  
82,844  
13,353,130

82,865  
13,598,696  
46,829  
1,975,720  
19,313  
278,166

\$200,000  
or more

(8)

23,684  
21,195  
20,419  
72,375  
11,507,999  
20,538  
4,643,514  
23,317  
512,773  
9,575  
244,476  
19,498  
495,239

7,235  
591,891  
1,185  
19,042  
1,878,296

1,558  
59,737  
4,398  
119,488

3,103  
45,812  
13,405  
112,854  
3,030  
54,351  
22,555  
1,099,913  
157  
6,927  
22,609  
568,720  
17,864  
309,939  
21,837  
414,804  
23,680  
10,360,758  
7,714  
22,215  
982  
487  
--  
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--  
23,678  
3,372,960  
23,680  
3,432,957  
13,783  
582,992  
5,177  

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77,095

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\$200,000  
or more

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9,612  
8,690  
8,486  
29,246  
4,283,238  
8,239  
1,860,051  
9,526  
243,875  
4,342  
89,408  
8,182  
207,165  
  
2,802  
199,083  
806  
7,994  
691,155  
  
782  
23,169  
1,984  
45,094  
1,574  
24,530  
5,172  
42,856  
1,203  
19,543  
9,366  
561,259  
72  
3,085  
9,371  
313,265  
6,826  
122,685

9,088  
185,955  
9,602  
3,703,008  
3,267  
6,654  
443  
197  
--  
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--  
9,603  
1,186,494  
9,609  
1,207,355  
5,340  
124,406  
2,408  

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24,195

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\$200,000  
or more

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(8)

11,731  
10,636  
10,241  
36,324  
5,478,000  
10,164  
2,379,335  
11,571  
288,061

4,871  
147,441  
9,728  
276,891  
  
4,144  
260,118  
969  
9,635  
937,323  
  
879  
31,098  
2,206  
51,013  
1,668  
26,451  
6,301  
53,404  
1,464  
22,322  
11,353  
647,856  
109  
2,885  
11,356  
380,103  
8,832  
151,640  
11,018  
205,380  
11,719  
4,806,164  
3,865  
13,462  
547  
274  
--  
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11,723

1,545,957  
11,727  
1,574,706  
6,589  
272,206  
2,840  
35,388

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\$200,000  
or more

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(8)

13,294  
11,727  
11,767  
39,860  
5,993,084  
11,204  
2,453,094  
13,024  
285,369  
5,055  
131,006  
10,909  
309,925  
  
4,438  
367,865  
1,576  
10,662  
962,502  
  
890  
31,674  
2,363



56,097  
1,758  
25,487  
7,372  
68,026  
1,621  
29,277  
12,839  
719,837  
107  
3,551  
12,846  
435,559  
9,807  
183,212  
12,325  
191,186  
13,275  
5,282,018  
3,990  
12,769  
583  
298  
--  
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--  
13,281  
1,703,247  
13,285  
1,739,766  
7,514  
314,120  
3,046  

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41,617

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\$200,000  
or more

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(8)

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16,315  
14,042  
14,630  
48,713  
8,023,568  
12,913  
2,943,135  
15,868  
369,002  
6,233  
169,110  
13,451  
303,639  
  
6,358  
591,702  
1,029  
13,246  
1,684,564  
  
1,191  
43,399  
3,061  
83,076  
2,457  
36,502  
9,657  
95,806  
2,504  
45,284  
14,057  
623,894  
192  
5,094  
14,120  
262,278  
11,036

204,417  
13,490  
220,247  
16,297  
7,357,157  
4,736  
15,133  
799  
432  
--  
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--  
16,303  
2,362,730  
16,308  
2,424,730  
9,528  
497,022  
3,038  
40,138

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\$200,000  
or more

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(8)

4,029  
3,534  
3,500  
11,857  
1,841,476  
3,310  
723,635  
4,012

87,468  
1,824  
46,626  
3,466  
103,940  
  
1,220  
90,365  
74  
3,358  
380,074  
  
260  
10,290  
776  
19,864  
629  
8,644  
2,159  
19,890  
510  
8,511  
3,931  
251,206  
50  
2,151  
3,931  
157,473  
3,016  
52,825  
3,826  
69,082  
4,026  
1,582,189  
1,576  
6,464  
206  
112  
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4,025

502,494

4,025

511,795

2,290

98,854

1,015

11,174

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\$200,000

or more

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33,845

29,463

27,574

103,704

15,245,865

29,140

7,084,994

32,368

721,020

13,465

382,556

28,190

716,254

9,428

571,129

876

26,458

2,959,346

2,618

91,374

7,079  
257,023  
3,869  
56,327  
17,261  
197,907  
4,403  
102,936  
33,718  
2,290,796  
350  
16,471  
33,922  
1,274,420  
28,258  
685,936  
31,129  
463,690  
33,900  
12,834,432  
12,708  
23,449  
2,520  
1,284  
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--  
35,812  
4,167,852  
35,014  
4,238,788  
19,160  
677,374  
8,908  

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111,231

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\$200,000

or more

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51,250

44,639

40,994

154,035

26,955,323

44,718

12,616,312

50,737

1,054,787

23,077

675,749

43,937

1,181,086

15,815

1,221,827

291

42,901

6,252,864

3,104

108,238

8,630

277,281

5,930

91,001

24,673

265,136

7,595

122,178

50,374

3,254,950

586

23,071

50,384

2,019,193

41,538  
869,629  
49,275  
796,425  
51,209  
23,608,980  
18,629  
69,249  
3,144  
1,654  
--  
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--  
51,235  
7,678,193  
51,243  
7,809,216  
28,881  
1,296,852  
12,505  
159,955

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\$200,000  
or more

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(8)

47,620  
42,566  
39,823  
142,745  
23,748,930  
42,525  
12,254,179



46,725  
1,153,048  
19,262  
556,111  
40,093  
1,163,330  
  
12,751  
904,068  
853  
38,807  
3,645,344  
  
3,223  
132,927  
8,658  
264,642  
6,425  
95,768  
21,998  
183,199  
4,590  
74,204  
46,331  
2,345,680  
302  
11,667  
46,392  
1,360,792  
37,715  
684,912  
45,241  
729,990  
47,603  
21,309,947  
15,872  
99,050  
1,886  
885  
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47,607

7,132,845

47,612

7,223,742

26,384

991,267

12,434

157,945

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\$200,000

or more

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27,109

24,201

22,885

82,653

14,711,612

24,118

6,299,217

26,799

641,318

11,744

275,638

22,953

608,506

7,201

386,203

968

22,818

3,409,894

1,776

76,992  
4,974  
148,664  
3,071  
45,305  
12,574  
104,703  
2,825  
44,583  
26,707  
1,955,296  
157  
5,941  
26,702  
1,272,527  
22,589  
472,527  
26,162  
481,781  
27,083  
12,710,141  
9,579  
28,924  
1,306  
595  
--  
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--  
27,094  
4,217,734  
27,101  
4,264,614  
15,625  
985,929  
7,302  

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86,097

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\$200,000

or more

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(8)

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7,195

6,366

6,673

21,328

3,422,637

5,908

1,277,242

6,971

162,146

2,453

61,706

5,821

119,899

2,990

280,105

1,098

5,743

688,240

473

13,912

1,330

34,274

1,062

15,083

4,333

40,894

918

16,705

6,758

357,517

57

1,225

6,764

154,105

5,219

95,778

6,489

118,142

7,180

3,052,889

1,963

4,736

321

148

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7,179

977,662

7,187

1,002,394

4,219

201,736

1,466

21,748

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\$200,000

or more

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(8)

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22,903

20,169

19,378

68,539

11,625,121

19,613

5,126,455  
22,519  
610,626  
10,239  
313,764  
19,467  
606,974  
  
6,867  
468,080  
1,510  
19,152  
2,182,011  
  
1,733  
62,444  
4,508  
120,128  
3,422  
54,848  
11,600  
105,227  
2,780  
45,176  
22,133  
1,261,428  
224  
8,680  
22,139  
727,297  
17,329  
346,761  
21,388  
367,568  
22,891  
10,347,152  
8,135  
20,474  
1,058  
525  
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22,897

3,360,385

22,899

3,413,890

13,214

591,433

5,476

66,784

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\$200,000

or more

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(8)

2,457

2,125

2,277

7,107

1,050,716

1,919

326,800

2,423

88,871

1,124

33,733

2,092

52,042

958

76,441

288

2,102

195,019

157  
6,161  
420  
11,856  
417  
5,509  
1,380  
13,055  
350  
6,313  
2,366  
132,258  
29  
576  
2,365  
81,284  
1,724  
28,520  
2,255  
37,666  
2,454  
913,670  
781  
3,148  
91  
36  
--  
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2,456  
290,424  
2,457  
297,584  
1,295  
36,970  
518  

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6,833

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\$200,000

or more

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(8)

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6,449

5,793

5,707

19,942

3,379,034

5,512

1,331,337

6,389

181,847

2,940

94,576

5,519

159,086

1,993

116,163

562

5,440

664,718

554

19,547

1,286

34,756

1,071

16,400

3,311

26,604

748

11,693

6,238

400,235

66

1,926

6,238

223,359

4,693

85,085  
6,116  
143,183  
6,442  
2,967,581  
2,276  
5,584  
321  
146  
--  
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--  
6,446  
964,098  
6,447  
977,717  
3,898  
195,702  
1,519  
19,620

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\$200,000  
or more

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(8)

10,197  
7,965  
9,059  
26,741  
7,705,863  
7,713  
2,160,210  
9,873

557,071  
3,229  
212,027  
7,845  
358,948  
  
3,065  
332,367  
271  
8,288  
2,380,474  
  
750  
41,443  
1,941  
68,207  
1,808  
24,163  
4,768  
49,704  
840  
16,265  
7,956  
714,128  
78  
1,895  
7,886  
148,627  
7,129  
279,367  
7,399  
247,042  
10,168  
6,975,340  
2,717  
21,664  
326  
166  
--  
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10,177  
2,339,991  
10,183  
2,365,561  
5,745  
443,640  
2,108  
47,213

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\$200,000  
or more

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6,626  
5,743  
5,436  
19,204  
3,509,026  
5,544  
1,581,666  
6,576  
154,661  
2,733  
89,059  
5,595  
188,628  
  
2,005  
163,565  
92  
5,551  
990,284  
  
476  
19,171

1,292  
47,681  
1,031  
14,629  
3,205  
28,740  
711  
11,444  
5,607  
258,954  
90  
3,857  
5,639  
112,912  
4,700  
97,361  
5,475  
80,626  
6,622  
3,232,144  
2,321  
7,844  
296  
157  
--  
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--  
6,621  
1,030,990  
6,623  
1,044,289  
3,936  
199,087  
1,534  

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19,887

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\$200,000

or more

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77,366

69,294

62,189

239,750

38,303,974

69,133

21,709,289

75,145

1,530,941

32,989

1,020,571

66,063

1,354,761

19,337

1,818,578

761

63,079

5,637,815

4,691

196,844

13,029

403,908

8,299

126,321

32,586

369,300

9,626

168,519

76,286

4,935,897

782

18,868

76,343

3,174,767

65,090  
1,442,232  
74,676  
891,986  
77,313  
33,227,516  
23,906  
73,884  
3,821  
2,119  
--  
--  
--  
--  
77,340  
10,888,269  
77,347  
11,083,128  
41,725  
1,395,886  
22,291  
250,712

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\$200,000  
or more

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4,979  
4,155  
4,311  
13,516  
2,109,363  
3,899  
800,551

4,919  
122,193  
2,103  
55,275  
4,111  
118,275  
  
1,841  
145,759  
330  
4,148  
420,980  
  
438  
18,417  
1,084  
35,809  
873  
12,192  
2,489  
21,646  
538  
9,264  
4,716  
259,224  
60  
1,050  
4,706  
135,529  
3,744  
79,270  
4,450  
65,737  
4,976  
1,839,602  
1,666  
4,530  
221  
109  
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4,977

581,022

4,977

593,784

2,836

112,344

1,056

12,092

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\$200,000

or more

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139,569

113,437

119,121

392,664

87,676,033

118,231

40,274,369

136,654

5,233,549

64,569

2,870,315

118,451

4,285,499

38,437

3,784,254

770

114,403

17,659,131

10,617

515,353  
24,154  
921,336  
19,021  
305,829  
64,444  
916,977  
22,612  
439,523  
138,089  
14,256,425  
2,228  
75,155  
138,056  
9,101,855  
111,449  
3,172,048  
133,764  
3,410,710  
139,329  
73,811,296  
50,665  
336,105  
6,092  
3,483  
--  
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--  
--  
139,445  
24,776,876  
139,505  
25,313,997  
71,191  
2,725,710  
35,239  

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491,579

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\$200,000

or more

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32,704

29,201

28,369

95,588

15,474,709

27,898

6,536,914

32,347

680,188

13,269

391,016

27,597

679,578

9,733

719,692

1,287

26,963

3,003,444

2,468

91,891

6,640

190,333

4,810

70,157

16,618

143,918

3,818

63,519

32,066

2,014,720

301

9,837

32,086

1,139,624  
26,297  
526,427  
31,176  
602,927  
32,678  
13,399,303  
11,005  
34,788  
1,548  
779  
--  
--  
--  
--  
32,691  
4,283,946  
32,696  
4,363,001  
19,174  
783,236  
7,710  
94,113

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\$200,000  
or more

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1,989  
1,777  
1,807  
6,150  
795,159  
1,710

332,774  
1,968  
40,748  
797  
13,983  
1,618  
24,580  
  
634  
35,203  
244  
1,600  
108,368  
  
150  
5,350  
349  
7,432  
285  
4,092  
1,111  
7,765  
180  
2,954  
1,774  
76,654  
9  
182  
1,779  
39,735  
1,343  
17,830  
1,716  
30,499  
1,988  
713,020  
686  
2,387  
124  
48  
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1,988

225,290

1,989

229,662

1,182

46,518

526

5,399

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\$200,000

or more

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(8)

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48,964

41,658

40,864

146,076

23,804,470

42,625

10,760,219

47,987

1,045,070

21,773

513,882

42,492

1,274,507

14,247

1,105,887

1,495

40,132

3,727,256

3,734  
176,492  
9,215  
273,798  
6,821  
100,108  
24,363  
229,774  
5,920  
102,164  
47,831  
3,007,739  
411  
17,334  
47,866  
1,972,756  
37,763  
674,916  
46,128  
795,334  
48,938  
20,807,024  
16,866  
54,546  
1,603  
798  
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48,945  
6,980,296  
48,952  
7,089,800  
25,597  
971,391  
13,104  

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162,223

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\$200,000  
or more

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(8)

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10,310  
9,136  
9,087  
29,992  
4,896,661  
8,649  
1,959,453  
10,049  
299,336  
4,052  
143,639  
8,190  
226,999  
  
4,616  
290,206  
1,099  
8,253  
904,362  
  
800  
34,440  
2,012  
57,123  
1,651  
24,796  
5,645  
44,124  
993  
17,133  
9,947  
580,761  
97  
3,225



9,945  
296,048  
7,435  
152,651  
9,573  
207,272  
10,299  
4,297,260  
2,877  
17,006  
377  
187  
--  
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--  
10,302  
1,373,322  
10,303  
1,398,779  
5,620  
232,136  
2,503  
37,109

\$200,000  
or more

(8)

15,626  
13,699  
13,462  
45,070  
7,397,576  
12,817  
2,877,522  
15,376

450,124  
6,027  
147,781  
12,657  
306,998  
  
4,451  
387,780  
1,330  
12,780  
1,520,172  
  
1,158  
48,965  
2,581  
76,758  
2,404  
34,087  
7,573  
78,290  
1,923  
35,176  
15,258  
1,053,994  
138  
3,227  
15,258  
649,443  
12,358  
266,034  
14,504  
257,229  
15,612  
6,315,644  
5,121  
15,195  
652  
310  
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15,616  
2,031,518  
15,622  
2,070,483  
8,879  
401,194  
3,527  
42,606

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\$200,000  
or more

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(8)

62,068  
55,051  
51,031  
188,003  
31,455,820  
53,334  
14,697,664  
60,939  
1,299,371  
26,581  
844,963  
54,103  
1,775,248

19,618  
1,735,434  
990  
51,709  
6,093,295

4,455  
185,653

12,545  
396,224  
8,390  
126,790  
31,041  
306,648  
8,597  
142,929  
59,103  
3,025,986  
686  
25,711  
59,243  
1,527,314  
47,806  
928,147  
58,133  
1,018,585  
62,022  
28,401,203  
22,062  
69,311  
2,811  
1,529  
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62,037  
9,291,860  
62,053  
9,460,456  
35,739  
1,593,985  
14,807  

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188,432

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\$200,000  
or more

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4,794  
4,213  
4,202  
14,181  
2,211,895  
4,185  
985,919  
4,743  
101,307  
2,068  
57,809  
4,036  
125,503  
  
1,442  
129,771  
29  
3,949  
332,656  
  
350  
12,724  
891  
31,545  
647  
9,647  
2,633  
24,222  
663  
11,168  
4,729  
318,588  
41  
1,506  
4,725  
211,470

3,855  
72,386  
4,650  
65,760  
4,787  
1,883,236  
1,661  
5,807  
214  
107  
--  
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4,790  
607,651  
4,791  
618,467  
2,588  
91,466  
1,225  
13,846

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\$200,000  
or more

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(8)

13,789  
12,364  
12,347  
40,163  
6,333,455  
11,497  
2,696,261

13,623  
286,983  
5,222  
141,060  
11,525  
291,207  
  
4,457  
352,416  
880  
11,390  
1,276,552  
  
1,036  
42,069  
3,087  
111,712  
2,267  
32,635  
7,058  
64,587  
1,572  
26,349  
13,422  
782,431  
160  
4,078  
13,427  
419,703  
11,060  
225,752  
13,060  
240,456  
13,781  
5,524,068  
4,036  
10,490  
623  
341  
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13,783

1,757,660

13,787

1,791,940

8,124

337,385

3,157

40,727

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\$200,000

or more

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(8)

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2,392

2,128

2,192

7,199

1,243,538

1,968

402,594

2,368

73,210

1,016

30,834

2,031

52,855

814

56,895

275

2,037

276,949

193



5,228  
418  
9,365  
385  
5,545  
1,541  
12,942  
313  
5,135  
1,567  
68,048  
18  
454  
1,551  
16,120  
1,325  
26,326  
1,548  
35,258  
2,390  
1,165,757  
819  
3,089  
107  
48  
--  
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2,390  
376,097  
2,391  
383,008  
1,484  
84,040  
423  

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7,676

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\$200,000

or more

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24,651

21,820

21,259

72,908

12,795,013

20,415

5,909,026

24,220

653,793

8,464

236,214

19,711

475,339

9,023

1,049,839

2,116

19,893

2,825,934

1,503

53,517

4,327

114,341

3,052

44,646

13,503

143,945

3,534

61,814

18,448

971,692

198

5,256

18,422

155,319  
16,080  
423,479  
18,110  
475,190  
24,631  
11,745,500  
7,392  
24,154  
1,149  
571  
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24,632  
3,799,939  
24,638  
3,890,946  
14,857  
665,706  
5,440  
72,170

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\$200,000  
or more

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(8)

95,409  
83,495  
78,267  
282,205  
50,397,714  
78,881

23,110,284  
93,011  
2,807,897  
33,873  
1,359,669  
77,428  
2,305,172

37,972  
3,447,644  
8,780  
77,381  
10,200,963

6,030  
285,202  
16,613  
485,422  
11,573  
166,356  
47,282  
481,603  
12,055  
215,960  
71,998  
3,734,712  
1,035  
99,857  
70,562  
749,800  
63,946  
1,820,900  
68,796  
1,473,477  
95,343  
46,529,618  
28,604  
140,293  
4,138  
2,168  
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95,357

15,157,659

95,386

15,466,266

55,424

2,408,183

21,197

317,071

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\$200,000

or more

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(8)

8,524

7,688

7,290

31,596

4,572,438

7,293

1,698,298

8,396

223,633

2,434

57,185

6,197

192,756

2,750

216,329

350

6,579

975,272

459  
20,900  
1,483  
46,192  
962  
13,493  
4,113  
34,851  
748  
13,481  
8,239  
652,629  
30  
953  
8,239  
270,268  
6,639  
160,701  
7,938  
302,087  
8,511  
3,900,617  
1,835  
59,754  
245  
109  
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8,513  
1,213,578  
8,517  
1,231,542  
5,038  
236,430  
2,116  

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41,903

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\$200,000  
or more

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2,305  
1,991  
1,999  
6,562  
1,010,276  
1,853  
392,329  
2,283  
50,584  
1,176  
33,031  
1,981  
67,565  
  
827  
56,107  
90  
1,970  
233,918  
  
168  
5,934  
510  
15,144  
401  
5,269  
1,217  
10,613  
287  
4,669  
2,230  
129,639  
31  
1,243

2,231

81,593

1,703

30,167

2,138

31,816

2,303

876,003

900

5,799

113

55

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2,304

273,547

2,304

278,747

1,317

55,050

479

6,402

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\$200,000

or more

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(8)

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35,572

32,309

26,379

103,732

17,056,060



30,349  
7,690,653  
35,886  
800,988  
15,679  
346,004  
31,344  
746,794  
  
10,001  
777,961  
1,206  
31,037  
3,613,368  
  
2,476  
92,846  
7,778  
317,261  
5,084  
74,547  
15,839  
190,135  
6,389  
91,010  
34,558  
2,248,968  
562  
16,414  
34,377  
1,094,101  
30,350  
826,286  
35,292  
712,339  
35,452  
14,862,835  
11,593  
38,735  
2,191  
1,387  
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33,565

4,800,832

34,385

4,930,947

20,213

818,015

9,105

118,232

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\$200,000

or more

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(8)

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30,357

26,137

25,313

86,780

16,219,134

24,606

6,804,137

29,807

850,731

11,148

390,979

24,765

825,714

8,448

717,647

1,196

25,073

3,891,990

2,148  
100,337  
5,414  
174,076  
4,517  
64,424  
13,732  
131,518  
3,391  
57,699  
23,526  
1,187,489  
251  
7,708  
23,503  
263,556  
21,304  
596,720  
22,696  
474,336  
30,323  
15,028,216  
10,195  
51,551  
1,354  
698  
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30,331  
4,981,773  
30,341  
5,059,771  
17,601  
866,099  
6,466  

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99,982

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\$200,000  
or more

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4,251  
3,715  
3,724  
12,711  
1,736,456  
3,484  
718,058  
4,171  
84,154  
1,713  
37,385  
3,531  
97,102  
  
1,841  
232,052  
187  
3,300  
250,308  
  
330  
11,713  
908  
22,014  
680  
10,186  
2,598  
32,343  
820  
16,005  
4,091  
180,477  
33

905  
4,093  
111,558  
2,958  
48,167  
3,850  
48,262  
4,246  
1,548,257  
1,397  
3,729  
158  
86  
--  
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--  
4,248  
491,324  
4,250  
508,907  
2,208  
73,161  
963  
11,862

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\$200,000  
or more

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(8)

22,970  
20,488  
19,604  
69,432

11,738,534  
20,171  
4,806,342  
22,761  
574,564  
10,335  
241,156  
19,544  
580,136  
  
5,817  
345,951  
811  
19,126  
2,227,787  
  
1,835  
70,485  
4,695  
127,220  
3,331  
49,300  
11,161  
95,261  
2,429  
36,818  
22,386  
1,374,298  
154  
6,026  
22,400  
876,622  
16,877  
275,041  
21,783  
420,474  
22,964  
10,323,991  
8,027  
20,708  
762  
358  
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22,963

3,407,810

22,966

3,446,334

13,557

677,692

5,794

75,288

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\$200,000

or more

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1,898

1,570

1,734

5,018

1,494,290

1,322

333,328

1,883

99,927

858

53,901

1,601

115,204

729

67,938

229

1,658

450,376

157

8,197

371

13,791

425

5,864

1,100

10,156

207

3,575

1,223

165,099

23

498

1,206

25,112

986

53,400

1,189

109,700

1,895

1,322,911

735

6,234

67

29

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1,895

520,861

1,897

527,139

1,068

63,826

311

14,841

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\$200,000  
or more

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(8)

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21,877  
16,460  
19,635  
65,158  
11,538,680  
19,791  
9,148,619  
20,297  
332,139  
5,649  
109,995  
17,437  
430,085  
  
2,338  
253,777  
200  
16,090  
1,702,786  
  
428  
25,819  
1,989  
88,220  
588  
6,719  
4,828  
95,884  
980  
20,778  
13,157  
597,357

69  
1,660  
12,553  
336,632  
9,864  
247,796  
9,992  
125,709  
21,863  
10,843,074  
17,405  
1,274,795  
319  
169  
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21,809  
2,459,920  
21,819  
2,502,037  
10,723  
354,138  
7,342  
148,573