

Selected Historical and Other Data

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Notice: The data on the following pages are the latest and most accurate available at time of publication. However, they are subject to continuous revision as more information becomes available. Data labeled as preliminary should be used with caution.

Selected Historical and Other Data

Table 1.--Individual Income Tax Returns: Selected Income and Tax Items for Specified Tax Years, 1975-1996

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

Item	1975	1980	1985	1990	1994	1995	1996 ^f
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns¹	82,229,332	93,902,469	101,660,287	113,717,138	115,943,131	118,218,327	120,351,208
Form 1040 returns ¹	54,527,726	57,122,592	67,006,425	69,270,236	66,390,936	64,774,724	66,264,999
Form 1040A returns ¹	27,701,606	36,779,877	18,124,702	25,917,288	26,051,305	24,463,262	24,579,173
Form 1040EZ returns ¹	N/A	N/A	16,529,160	18,529,614	20,507,577	21,644,177	21,196,154
Form 1040PC returns ¹	N/A	N/A	N/A	N/A	2,993,313	7,102,740	8,310,882
Electronically-filed returns ¹	N/A	N/A	N/A	8,755,040	11,902,577	14,724,219	18,953,905
Returns by filing status:							
Joint returns.....	44,140,085	45,243,211	47,809,791	48,377,437	48,389,135	49,036,410	48,826,118
Returns of married persons filing separately.....	1,938,813	1,699,165	895,789	2,195,510	2,480,600	2,627,963	2,545,602
Returns of heads of households.....	4,983,339	7,691,103	10,038,229	13,159,596	15,108,446	15,551,213	16,554,688
Returns of surviving spouses.....	155,521	125,646	113,289	111,478	90,869	115,370	101,807
Returns of single persons.....	31,011,574	39,143,344	42,803,189	49,873,116	49,874,080	50,887,371	52,322,994
Returns with Presidential Election Campaign Fund checkoff:²							
Number of returns.....	25,175,209	n.a.	n.a.	22,512,682	15,264,726	14,935,134	14,877,377
Amount.....	31,657	32,639	34,713	32,463	71,317	67,860	66,904
Number of boxes checked.....	38,777,991	n.a.	n.a.	32,496,958	21,921,563	21,443,077	21,303,607
Adjusted gross income (AGI)³	947,784,873	1,613,731,497	2,305,951,483	3,405,427,348	3,907,517,953	4,189,353,615	4,535,974,492
Salaries and wages:							
Number of returns.....	73,520,046	83,802,109	87,198,001	96,729,912	99,356,244	101,138,551	102,748,874
Amount.....	795,399,462	1,349,842,802	1,928,200,978	2,599,401,271	3,026,777,706	3,201,456,569	3,376,871,545
Taxable interest received:							
Number of returns.....	40,378,240	49,019,575	64,526,434	70,369,662	65,340,012	67,028,830	67,159,338
Amount.....	43,433,554	102,009,444	182,109,194	227,083,888	126,169,276	154,780,536	165,672,564
Tax-exempt interest:⁴							
Number of returns.....	n.a.	n.a.	n.a.	3,916,925	5,061,511	5,006,129	5,000,839
Amount.....	n.a.	n.a.	n.a.	40,228,405	48,296,834	48,518,428	48,216,666
Dividends in AGI:⁵							
Number of returns.....	8,853,491	10,738,982	15,527,579	22,904,441	25,235,082	26,214,195	27,709,581
Amount.....	21,892,126	38,761,253	55,046,351	80,168,536	82,410,237	94,592,325	104,254,986
Business or profession net income:							
Number of returns.....	5,434,857	6,305,794	8,640,701	11,221,925	12,181,691	12,217,261	12,535,138
Amount.....	44,861,623	66,995,010	98,775,563	161,657,252	187,208,680	191,809,620	200,029,514
Business or profession net loss:							
Number of returns.....	1,807,685	2,575,325	3,259,640	3,415,666	3,762,436	3,955,590	4,200,689
Amount.....	5,440,145	11,865,856	20,002,986	20,227,059	21,005,091	22,466,293	23,125,558
Net capital gain in AGI:⁷							
Number of returns.....	5,798,724	6,973,930	9,991,808	9,217,141	13,205,708	14,829,385	17,442,264
Amount.....	16,034,430	32,723,298	72,183,321	123,783,047	152,730,036	180,130,460	260,695,619
Net capital loss in AGI:							
Number of returns.....	2,513,399	1,955,544	2,667,409	5,070,741	5,616,998	5,133,540	4,622,457
Amount.....	1,727,272	3,063,698	3,905,541	9,551,854	10,441,684	9,715,254	8,878,685
Sales of property other than capital assets, net gain:							
Number of returns.....	560,270	669,735	1,005,078	866,359	801,564	802,688	818,135
Amount.....	1,139,075	2,149,695	5,019,477	6,299,921	5,568,453	5,734,820	6,531,881
Sales of property other than capital assets, net loss:							
Number of returns.....	392,270	424,922	612,504	825,018	973,089	974,545	1,003,901
Amount.....	1,003,467	2,073,409	3,492,144	4,828,713	8,757,184	8,744,858	8,816,375
Pensions and annuities in AGI:⁸							
Number of returns.....	5,088,937	7,373,704	13,133,295	17,014,091	17,893,606	18,414,601	19,272,307
Amount.....	20,886,871	43,339,736	95,096,003	159,294,448	205,422,984	221,053,045	238,786,811
Unemployment compensation in AGI:⁹							
Number of returns.....	N/A	1,798,210	4,771,546	8,014,136	8,530,794	7,985,322	7,995,015
Amount.....	N/A	2,028,456	6,355,539	15,453,147	20,285,055	19,336,423	19,326,824

Selected Historical and Other Data

Table 1.--Individual Income Tax Returns: Selected Income and Tax Items for Specified Tax Years, 1975-1996

--Continued

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

Item	1975	1980	1985	1990	1994	1995	1996†
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Adjusted gross income (AGI)--continued							
Social Security benefits in AGI: ¹⁰							
Number of returns.....	N/A	N/A	2,956,073	5,082,575	5,891,912	6,598,033	7,365,955
Amount.....	N/A	N/A	9,594,182	19,686,539	38,639,292	45,715,361	53,203,171
Rent net income: ¹¹							
Number of returns.....	3,737,264	3,653,996	3,541,964	3,933,823	4,361,197	4,358,760	4,425,733
Amount.....	8,053,918	13,664,671	16,340,908	25,886,388	34,116,730	35,165,713	37,528,003
Rent net loss: ¹¹							
Number of returns.....	2,834,547	3,809,821	5,390,750	5,163,186	4,796,684	4,903,387	4,762,790
Amount.....	4,621,220	13,464,274	36,163,023	33,450,215	28,065,984	27,437,709	27,638,575
Royalty net income: ¹²							
Number of returns.....	547,192	707,018	960,701	1,170,627	1,100,482	1,096,821	1,079,585
Amount.....	1,867,085	4,213,345	7,243,748	4,534,436	4,999,729	5,010,334	5,966,670
Royalty net loss: ¹²							
Number of returns.....	24,809	37,297	77,189	49,133	59,671	36,680	29,775
Amount.....	97,700	308,361	385,360	125,855	122,376	84,550	71,470
Partnership and S Corporation net income: ¹³							
Number of returns.....	2,500,000	3,200,000	2,477,459	3,210,384	3,491,220	3,566,632	3,790,559
Amount.....	12,811,091	10,099,346	48,477,552	112,029,507	154,276,614	166,418,667	190,739,214
Partnership and S Corporation net loss: ¹⁴							
Number of returns.....	(¹⁵)	(¹⁵)	3,010,212	2,767,074	2,098,342	2,055,062	2,200,912
Amount.....	(¹⁵)	(¹⁵)	51,004,143	45,007,276	39,890,769	40,666,189	43,959,596
Estate or trust net income:							
Number of returns.....	676,691	865,381	1,075,119	444,953	463,256	506,584	489,086
Amount.....	2,740,733	4,974,127	10,328,599	4,633,163	6,091,634	6,870,734	8,465,068
Estate or trust net loss:							
Number of returns.....	56,990	40,916	73,534	74,127	44,453	41,050	44,122
Amount.....	186,410	414,096	652,621	467,976	598,399	816,719	748,625
Farm net income:							
Number of returns.....	1,340,485	1,123,085	891,562	996,360	757,742	726,065	727,512
Amount.....	10,112,147	9,938,950	6,493,117	11,395,305	8,396,624	8,192,174	8,915,212
Farm net loss:							
Number of returns.....	1,414,556	1,485,345	1,729,299	1,324,793	1,484,582	1,493,178	1,460,513
Amount..... ¹⁶	6,548,822	11,731,416	18,498,600	11,829,067	15,774,725	16,041,814	16,027,197
Total statutory adjustments:							
Number of returns ¹⁷	9,024,255	13,148,919	37,763,418	16,648,032	17,859,335	18,208,887	18,424,901
Amount ¹⁷	15,101,999	28,614,061	95,082,299	33,974,231	39,103,321	41,139,577	42,646,933
Individual Retirement Arrangements: ¹⁸							
Number of returns.....	1,211,794	2,564,421	16,205,846	5,223,737	4,319,153	4,300,722	4,374,281
Amount.....	1,436,443	3,430,894	38,211,574	9,858,219	8,388,771	8,338,014	8,627,534
Self-employed retirement plans:							
Number of returns.....	595,892	568,936	675,822	824,327	995,844	1,032,102	1,079,413
Amount.....	1,603,788	2,007,666	5,181,993	6,777,645	8,194,688	8,734,145	8,979,382
Deduction for self-employment tax:							
Number of returns.....	N/A	N/A	N/A	11,006,093	12,734,753	12,849,084	13,204,164
Amount..... ¹⁹	N/A	N/A	N/A	9,921,387	13,104,801	13,341,810	14,044,148
Self-employed health insurance:							
Number of returns.....	N/A	N/A	N/A	2,754,040	1,483,167	3,011,145	3,147,032
Amount.....	N/A	N/A	N/A	1,627,356	1,183,635	2,601,145	2,785,382
Exemptions:							
Number of exemptions, total..... ²⁰	212,202,596	227,925,098	244,180,202	227,549,246	232,716,395	237,164,486	238,626,393
Number of boxes checked for taxpayers							
ages 65 or over.....	9,937,208	11,847,168	16,748,810	18,716,746	19,059,202	19,450,417	20,354,239
Primary taxpayer.....	N/A	N/A	N/A	13,458,931	13,605,529	13,875,464	14,740,451
Spouse.....	N/A	N/A	N/A	5,257,815	5,453,673	5,574,953	5,613,788
Amount..... ²⁰	159,140,845	227,569,280	253,720,447	465,985,366	562,559,033	584,509,487	598,860,677

Selected Historical and Other Data

Table 1.--Individual Income Tax Returns: Selected Income and Tax Items for Specified Tax Years, 1975-1996

--Continued

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

Item	1975	1980	1985	1990	1994	1995	1996 ^f
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total deductions:							
Number of returns ²¹	81,585,541	88,491,251	96,848,626	112,795,712	114,964,937	117,230,454	119,411,506
Amount ²¹	233,181,778	364,000,155	554,733,523	789,941,575	890,760,457	940,958,666	998,644,266
Standard deductions: ²²							
Number of returns.....	55,511,480	59,540,969	57,000,442	80,620,774	81,947,182	83,222,737	83,996,917
Amount.....	100,921,181	145,972,016	144,994,379	331,456,520	397,106,389	413,584,632	426,102,973
Returns with additional standard deductions for age 65 or over or blindness:							
Number of returns.....	N/A	N/A	N/A	10,954,167	10,621,983	10,809,600	11,042,761
Amount.....	N/A	N/A	N/A	10,615,715	12,079,287	12,319,288	13,293,990
Itemized deductions:							
Number of returns ²³	26,074,061	28,950,282	39,848,184	32,174,938	33,017,754	34,007,717	35,414,589
Amount ²³	122,260,601	218,028,139	405,023,525	458,485,055	493,654,068	527,374,034	572,541,293
Medical and dental expense ²⁴							
Number of returns.....	19,483,273	19,458,318	10,777,296	5,090,958	5,229,251	5,351,066	5,397,041
Amount.....	11,422,312	14,972,082	22,926,214	21,456,587	26,378,356	26,964,295	27,002,499
Taxes paid: ²⁵							
Number of returns.....	25,929,082	28,749,278	39,548,023	31,594,114	32,569,312	33,530,277	34,855,375
Amount.....	44,141,289	69,404,275	128,084,618	140,011,461	175,847,631	188,643,888	203,775,741
Interest paid: ²⁶							
Number of returns.....	23,385,461	26,676,836	36,286,822	29,394,600	27,872,840	28,704,828	29,803,126
Amount.....	38,885,282	91,187,006	180,094,578	208,354,360	197,240,013	215,077,974	233,150,728
Home mortgage interest paid:							
Number of returns.....	18,987,168	22,359,099	28,052,037	26,679,450	27,518,360	28,350,260	29,436,218
Amount.....	24,170,854	59,313,902	115,036,533	189,233,477	185,709,262	203,074,312	220,203,297
Charitable contributions:							
Number of returns.....	24,642,672	26,601,428	36,162,178	29,230,265	29,848,727	30,540,637	31,591,983
Amount.....	15,393,331	25,809,608	47,962,848	57,242,757	70,544,542	74,991,519	86,159,305
Taxable income:²⁷							
Number of returns.....	65,852,602	88,104,696	96,124,046	93,148,332	92,793,239	94,612,292	96,576,755
Amount.....	595,492,866	1,279,985,360	1,820,740,833	2,263,661,230	2,597,980,066	2,813,826,386	3,089,667,389
Income tax before credits:²⁸							
Number of returns.....	65,854,734	76,135,819	85,994,216	93,089,368	92,701,755	94,497,909	96,522,237
Amount.....	132,452,044	256,294,315	332,165,333	453,127,579	541,571,335	596,168,654	666,724,167
Tax credits:							
Number of returns ^{29,30}	65,854,734	19,674,483	20,995,285	12,483,535	15,042,052	15,240,064	15,851,420
Total ^{29,30}	8,069,846	7,215,839	10,248,044	6,831,187	8,927,088	10,040,198	11,303,708
Child care credit:							
Number of returns.....	n.a.	4,230,757	8,417,522	6,143,590	6,011,648	5,964,253	5,974,146
Amount.....	n.a.	956,439	3,127,702	2,549,004	2,525,652	2,517,962	2,531,383
Credit for the elderly or disabled:							
Number of returns.....	784,808	561,918	462,548	339,818	222,358	251,524	168,012
Amount.....	128,968	134,993	108,642	61,898	46,601	48,028	31,836
Foreign tax credit:							
Number of returns.....	233,510	393,074	453,863	772,143	1,545,691	1,730,566	2,105,799
Amount.....	381,985	1,341,675	782,561	1,682,307	2,308,948	2,965,313	3,538,835
Investment credit: ³¹							
Number of returns.....	n.a.	n.a.	(³¹)				
Amount.....	1,593,150	3,288,415	(³¹)				
General business credit: ³¹							
Number of returns.....	N/A	N/A	4,614,307	262,573	301,244	267,527	297,511
Amount.....	N/A	N/A	4,791,132	616,288	690,038	702,906	742,891
Income tax after credits:							
Number of returns.....	61,483,928	73,840,395	82,762,130	89,844,225	87,601,531	89,233,118	90,906,919
Amount.....	124,382,197	249,078,475	321,917,289	446,296,392	532,644,247	586,128,456	655,420,460

Selected Historical and Other Data

Table 1.--Individual Income Tax Returns: Selected Income and Tax Items for Specified Tax Years, 1975-1996

--Continued

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

Item	1975	1980	1985	1990	1994	1995	1996 ^f
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total income tax: ³²							
Number of returns	61,490,737	73,906,244	82,846,420	89,862,434	87,619,446	89,252,989	90,929,350
Amount	124,526,297	250,341,440	325,710,254	447,126,703	534,856,339	588,419,030	658,244,750
Minimum tax: ³³							
Number of returns.....	20,188	94,599	N/A	N/A	N/A	N/A	N/A
Amount.....	144,099	412,638	N/A	N/A	N/A	N/A	N/A
Alternative minimum tax: ³³							
Number of returns.....	N/A	122,670	427,688	132,103	368,964	414,106	477,898
Amount.....	N/A	850,326	3,791,672	830,313	2,212,094	2,290,576	2,812,746
Earned income credit: ³⁴							
Number of returns.....	6,214,533	6,953,621	6,499,568	12,541,651	19,017,357	19,334,397	19,463,836
Amount.....	1,249,959	1,985,996	2,087,658	7,542,231	21,105,158	25,955,575	28,825,258
Used to offset income tax before credits:							
Number of returns.....	2,650,241	3,154,428	2,688,925	5,702,209	7,756,112	7,850,841	8,194,823
Amount.....	252,141	451,366	379,571	1,616,812	2,785,594	3,145,736	3,562,894
Used to offset other taxes:							
Number of returns.....	688,432	720,863	774,579	1,354,955	2,790,584	2,909,053	3,027,626
Amount.....	111,069	164,461	209,212	659,341	1,721,964	1,980,998	2,105,126
Excess earned income credit (refundable):							
Number of returns.....	4,334,159	4,996,637	4,743,200	8,698,475	14,653,664	15,177,901	15,379,722
Amount.....	886,750	1,370,169	1,498,875	5,266,077	16,597,600	20,828,840	23,157,238
Tax payments, total: ³⁵							
Number of returns.....	76,952,653	87,439,159	93,979,989	104,815,832	109,152,732	111,098,864	112,926,241
Amount.....	142,207,379	271,501,122	374,657,500	495,921,666	618,682,380	670,131,074	737,610,226
Income tax withheld: ³⁶							
Number of returns.....	71,806,193	81,727,468	86,796,750	97,747,178	100,436,904	102,436,220	104,213,605
Amount.....	118,403,667	228,959,396	299,184,608	386,525,674	460,687,479	495,484,153	533,284,434
Excess Social Security tax withheld:							
Number of returns.....	1,871,731	1,112,936	870,892	931,283	930,953	1,033,189	1,178,757
Amount.....	366,036	426,976	600,136	905,327	935,083	1,081,454	1,313,451
Estimated tax payments: ³⁷							
Number of returns.....	7,461,152	8,503,963	11,794,640	12,805,826	12,083,839	11,903,592	12,333,764
Amount.....	22,553,822	37,867,010	64,406,134	91,607,397	115,983,568	122,489,252	141,571,020
Payments with requests for extension of filing time: ³⁸							
Number of returns.....	251,118	550,342	889,206	1,304,663	1,249,234	1,368,994	1,422,648
Amount.....	774,041	3,922,698	10,215,422	16,704,169	19,752,634	24,929,343	32,447,235
Tax due at time of filing: ³⁹							
Number of returns.....	15,842,400	21,755,516	21,210,194	26,986,948	27,639,693	29,734,331	30,601,619
Amount.....	14,208,747	32,843,576	39,091,228	56,561,150	60,507,961	71,153,015	85,337,201
Tax overpayments, total: ⁴⁰							
Number of returns.....	63,825,188	69,868,451	77,424,003	83,507,580	85,089,436	85,348,771	86,492,206
Amount.....	29,363,945	49,458,344	76,220,146	88,479,352	112,924,413	119,462,121	128,964,442
Overpayment refunds:							
Number of returns.....	62,660,424	68,232,903	74,914,665	80,514,484	82,136,645	82,744,440	83,668,927
Amount.....	27,252,870	46,680,072	68,933,993	78,103,385	98,539,553	104,537,379	111,680,967

See notes at end of this section.

Selected Historical and Other Data

Table 3.--Number of Individual Income Tax Returns, Income, Exemptions and Deductions, Tax, and Average Tax, by Size of Adjusted Gross Income, Tax Years 1994-1996

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

Size of adjusted gross income	Number of returns			Adjusted gross income		
	1994	1995	1996	1994	1995	1996
	(1)	(2)	(3)	(4)	(5)	(6)
Total	115,943,131	118,218,327	120,351,208	3,907,517,953	4,189,353,615	4,535,974,492
No adjusted gross income ¹	953,210	944,141	909,440	-53,628,508	-55,253,648	-54,552,801
\$1 under \$1,000.....	2,389,110	2,259,680	2,351,018	1,442,560	1,399,859	1,415,311
\$1,000 under \$3,000.....	6,388,853	6,526,069	6,471,694	12,776,314	12,981,533	12,830,458
\$3,000 under \$5,000.....	5,854,096	5,860,382	6,049,645	23,503,359	23,223,436	24,089,720
\$5,000 under \$7,000.....	5,576,762	5,679,956	5,397,531	33,499,020	34,001,844	32,409,291
\$7,000 under \$9,000.....	5,840,048	5,592,664	5,469,549	46,764,605	44,853,519	43,700,668
\$9,000 under \$11,000.....	5,496,391	5,372,397	5,437,993	54,850,139	53,691,179	54,377,328
\$11,000 under \$13,000.....	5,401,419	5,555,277	5,202,093	64,771,243	66,573,498	62,311,448
\$13,000 under \$15,000.....	5,385,388	5,344,198	5,316,327	75,193,503	74,800,767	74,474,343
\$15,000 under \$17,000.....	4,954,583	4,836,688	4,919,300	79,147,120	77,285,816	78,706,976
\$17,000 under \$19,000.....	4,317,644	4,402,290	4,597,121	77,655,230	79,313,143	82,747,123
\$19,000 under \$22,000.....	6,280,653	6,506,761	6,210,228	128,737,882	133,401,761	127,198,818
\$22,000 under \$25,000.....	5,521,359	5,609,992	5,609,256	129,516,136	131,817,824	131,544,683
\$25,000 under \$30,000.....	8,121,017	7,847,862	8,061,651	222,451,662	215,200,243	221,082,457
\$30,000 under \$40,000.....	12,013,760	12,380,339	12,549,433	418,107,079	430,491,242	436,403,630
\$40,000 under \$50,000.....	9,024,089	9,098,760	9,538,700	403,802,112	406,638,597	426,758,316
\$50,000 under \$75,000.....	13,126,603	13,679,023	14,322,850	794,686,591	828,349,278	871,837,296
\$75,000 under \$100,000.....	4,783,915	5,374,489	5,801,418	409,003,391	458,505,650	498,359,118
\$100,000 under \$200,000.....	3,404,731	4,074,852	4,612,554	446,517,100	532,030,480	603,667,019
\$200,000 under \$500,000.....	890,280	1,007,136	1,198,671	256,192,757	292,117,517	347,404,070
\$500,000 under \$1,000,000.....	149,283	178,374	213,823	100,695,445	120,347,093	144,807,152
\$1,000,000 or more.....	69,935	86,998	110,912	181,833,213	227,582,987	314,402,063

Size of adjusted gross income	Personal exemptions and total deductions			Taxable income ²		
	1994	1995	1996	1994	1995	1996
	(7)	(8)	(9)	(10)	(11)	(12)
Total	1,453,319,490	1,525,468,153	1,597,504,943	2,597,980,066	2,813,826,386	3,089,667,389
No adjusted gross income ¹	4,184,803	4,168,474	4,101,530	--	--	--
\$1 under \$1,000.....	9,232,324	7,995,750	9,304,468	95,200	72,511	59,934
\$1,000 under \$3,000.....	30,676,733	32,290,058	31,953,880	747,257	889,418	910,816
\$3,000 under \$5,000.....	38,104,825	38,270,814	39,790,329	1,299,475	1,327,734	1,557,724
\$5,000 under \$7,000.....	42,976,449	45,060,448	43,097,817	2,861,284	2,856,424	2,761,651
\$7,000 under \$9,000.....	49,536,555	48,648,723	48,024,768	7,058,226	6,743,787	6,264,559
\$9,000 under \$11,000.....	50,818,389	50,674,291	50,972,790	11,310,175	10,651,383	11,334,267
\$11,000 under \$13,000.....	51,837,252	54,345,905	51,603,312	17,274,646	17,232,141	15,474,842
\$13,000 under \$15,000.....	53,609,336	53,681,864	54,624,507	24,174,389	23,900,377	22,470,084
\$15,000 under \$17,000.....	50,531,764	49,998,374	51,314,025	30,390,451	29,180,991	29,327,346
\$17,000 under \$19,000.....	45,012,398	46,332,370	48,406,885	33,652,982	33,986,433	35,364,505
\$19,000 under \$22,000.....	65,724,220	69,485,014	68,209,582	63,882,782	64,872,250	60,037,022
\$22,000 under \$25,000.....	59,954,010	61,610,847	63,253,718	69,988,773	71,070,716	68,908,949
\$25,000 under \$30,000.....	92,495,295	90,750,783	94,409,241	130,408,565	125,126,846	128,039,293
\$30,000 under \$40,000.....	153,711,768	160,653,833	163,826,125	265,103,003	270,556,510	273,188,362
\$40,000 under \$50,000.....	134,950,979	137,593,090	143,217,995	269,128,233	269,363,277	284,066,359
\$50,000 under \$75,000.....	239,681,662	248,958,652	262,558,945	555,521,635	579,752,827	609,539,154
\$75,000 under \$100,000.....	109,122,393	123,540,858	133,323,084	300,328,743	335,041,778	365,077,448
\$100,000 under \$200,000.....	100,497,394	120,569,848	136,062,964	346,313,438	411,634,591	467,738,769
\$200,000 under \$500,000.....	38,305,656	42,798,393	50,811,531	218,024,338	249,447,991	296,724,135
\$500,000 under \$1,000,000.....	11,865,407	13,768,744	16,043,404	88,893,179	106,641,422	128,864,381
\$1,000,000 or more.....	20,489,874	24,271,020	32,594,047	161,523,291	203,476,979	281,957,786

Selected Historical and Other Data

Table 3.--Number of Individual Income Tax Returns, Income, Exemptions and Deductions, Tax, and Average Tax by Size of Adjusted Gross Income, Tax Years 1994-1996--Continued

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

Size of adjusted gross income	Total income tax ³			Percentage of returns showing no total income tax ³		
	1994	1995	1996	1994	1995	1996
	(13)	(14)	(15)	(16)	(17)	(18)
Total	534,856,339	588,419,030	658,244,750	24.4	24.5	24.4
No adjusted gross income ¹	101,853	87,965	120,584	99.0	99.3	99.5
\$1 under \$1,000.....	14,399	10,884	9,452	77.6	80.0	83.8
\$1,000 under \$3,000.....	141,933	157,722	152,629	75.4	74.4	75.3
\$3,000 under \$5,000	208,304	223,041	267,845	70.6	69.2	69.3
\$5,000 under \$7,000	440,115	435,149	425,565	70.2	71.6	71.4
\$7,000 under \$9,000	1,019,141	964,159	888,645	41.3	42.5	44.5
\$9,000 under \$11,000.....	1,668,741	1,596,879	1,694,909	43.7	44.6	41.6
\$11,000 under \$13,000	2,427,874	2,618,994	2,203,176	39.5	41.1	42.5
\$13,000 under \$15,000	3,234,993	3,209,397	3,058,744	33.6	34.2	34.8
\$15,000 under \$17,000	4,022,702	3,790,321	3,803,026	32.5	32.6	32.6
\$17,000 under \$19,000	4,299,096	4,349,202	4,546,472	25.3	26.8	27.3
\$19,000 under \$22,000	8,697,552	8,640,435	7,879,722	11.7	15.7	18.2
\$22,000 under \$25,000	10,059,942	10,059,921	9,493,170	3.6	5.2	10.2
\$25,000 under \$30,000	19,391,351	18,521,985	18,810,892	1.5	1.7	1.9
\$30,000 under \$40,000	41,860,006	42,402,896	42,380,168	0.7	0.7	0.7
\$40,000 under \$50,000	43,614,441	43,634,450	46,269,147	0.4	0.4	0.4
\$50,000 under \$75,000	96,849,251	100,276,554	104,909,151	0.2	0.2	0.2
\$75,000 under \$100,000.....	61,544,453	67,714,198	73,320,894	0.2	0.2	0.1
\$100,000 under \$200,000.....	82,664,506	97,239,647	109,837,768	0.1	0.1	0.1
\$200,000 under \$500,000	65,582,405	74,629,647	87,686,891	0.1	0.1	0.1
\$500,000 under \$1,000,000.....	30,375,816	36,315,904	43,529,845	0.1	0.1	0.1
\$1,000,000 or more	56,637,463	71,539,681	96,956,057	0.1	0.1	0.1

Size of adjusted gross income	Return showing total income tax					
	Average tax (whole dollars) ³			Tax as percentage of AGI ³		
	1994	1995	1996	1994	1995	1996
	(19)	(20)	(21)	(22)	(23)	(24)
Total	6,104	6,593	7,239	14.3	14.7	16.4
No adjusted gross income ¹	10,987	13,516	26,820	(⁴)	(⁴)	(⁴)
\$1 under \$1,000.....	27	24	25	3.3	2.9	3.0
\$1,000 under \$3,000.....	90	95	96	4.7	4.9	5.1
\$3,000 under \$5,000	121	123	144	2.9	3.0	3.5
\$5,000 under \$7,000	265	270	275	4.3	4.4	4.5
\$7,000 under \$9,000	297	300	292	3.7	3.7	3.6
\$9,000 under \$11,000.....	539	537	534	5.4	5.4	5.3
\$11,000 under \$13,000	742	801	737	6.2	6.7	6.2
\$13,000 under \$15,000	904	912	883	6.5	6.5	6.3
\$15,000 under \$17,000	1,202	1,162	1,146	7.5	7.3	7.2
\$17,000 under \$19,000	1,332	1,350	1,361	7.4	7.5	7.5
\$19,000 under \$22,000	1,568	1,576	1,551	7.6	7.7	7.6
\$22,000 under \$25,000	1,891	1,891	1,885	8.1	8.0	8.0
\$25,000 under \$30,000	2,424	2,400	2,379	8.8	8.7	8.7
\$30,000 under \$40,000	3,508	3,449	3,400	10.1	9.9	9.8
\$40,000 under \$50,000	4,851	4,814	4,872	10.8	10.8	10.9
\$50,000 under \$75,000	7,391	7,344	7,338	12.2	12.1	12.1
\$75,000 under \$100,000.....	12,890	12,625	12,647	15.1	14.8	14.7
\$100,000 under \$200,000.....	24,315	23,881	23,827	18.5	18.3	18.2
\$200,000 under \$500,000	73,739	74,158	73,201	25.6	25.6	25.3
\$500,000 under \$1,000,000.....	203,711	203,759	203,734	30.2	30.2	30.1
\$1,000,000 or more	810,728	823,109	874,968	31.2	31.5	30.9

See notes at end of this section.

Selected Historical and Other Data

Table 4.--Reconciliation of Adjusted Gross Income (AGI) and Personal Income Used in the National Income and Product Accounts (NIPA), for Specified Years, 1975-1996 ¹

[All figures are estimates--money amounts are in billions of dollars]

Income and adjustment items	1975	1980	1985	1990	1994	1995 ^f	1996
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1. Personal income (per NIPA)	1,319.0	2,293.0	3,449.8	4,804.2	5,791.8	6,072.1	6,425.2
2. Portion of personal income not included in AGI.....	352.2	617.1	1,097.8	1,494.9	1,934.6	2,022.9	2,092.8
Transfer payments (except taxable military pay and taxable Government pensions)	171.6	282.1	408.1	561.2	770.5	817.3	856.3
Other labor income (except fees)	65.0	138.0	199.8	296.1	399.9	396.4	381.5
Imputed income ¹	40.8	63.1	89.1	152.1	230.2	240.3	260.1
Investment income received by nonprofit institutions or retained by fiduciaries.....	11.5	20.0	37.9	52.3	49.5	53.1	51.3
Investment income retained by life insurance carriers and noninsured pension funds.....	23.5	58.7	122.9	189.7	206.6	227.7	230.0
Net differences in accounting treatment (NIPA vs. IRS)	15.3	11.5	85.5	93.2	62.0	51.2	45.8
Other excluded or tax-exempt income	24.4	43.6	154.4	150.3	216.0	237.1	267.9
3. Portion of AGI not included in personal income.....	84.9	156.2	299.7	512.0	656.0	739.4	873.1
Personal contributions for social insurance	50.4	88.6	149.0	223.9	277.5	293.6	306.3
Net capital gain less loss from sales of property.....	13.9	27.1	60.9	107.6	129.8	167.4	249.5
Taxable private pensions	13.1	31.8	87.1	130.1	150.6	169.0	184.6
S Corporation income or loss (allocated to shareholders)	2.1	0.7	6.3	36.4	71.7	79.2	89.3
Other taxable income less loss.....	5.4	8.1	-3.6	14.1	26.3	30.3	43.4
4. Total net adjustment for conceptual differences (line 2 minus line 3)	267.3	460.9	798.1	982.9	1,078.7	1,283.5	1,219.7
5. Estimated total AGI (per NIPA) (line 1 minus line 4)	1,051.7	1,832.1	2,651.7	3,821.3	4,513.1	4,788.5	5,205.6
6. Adjusted gross income (AGI) (SOI)	947.8	1,613.7	2,306.0	3,405.4	3,907.5	4,189.4	4,536.0
7. Estimated difference in AGI (NIPA vs. SOI) (line 5 minus line 6) ².....	103.9	218.4	345.7	415.8	605.6	599.1	669.6

See notes at end of this section.