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Statistical aggregates based on information reported on Federal tax returns have been made available to the public since 1916. These data, in the form of published annual Statistics of Income (SOI) reports [6], have provided users with benchmark statistics on the distribution of income and tax for use in assessing the operations of the internal revenue laws and in estimating the revenue impact of proposed new tax legislation.

The present paper traces the history of the SOI program for individual income tax returns. We first summarize the evolution of the statistical series during the past 65 years, including a description of the tax law changes which took place during this period. Next we describe the types of data published and examine a number of economic and tax trends. There is then a discussion of the present procedures used to produce the data and planned procedural changes. The present and future outputs from the program are also indicated. Finally, appendix material is provided on SOI methodology. Detailed historical tabulations are included as well.

HISTORY AND BACKGROUND

The basic function of the IRS Statistics of Income series of reports, which is to provide "statistics reasonably available with respect to the operations of the Internal Revenue laws," is closely related to the history of taxation. Therefore a brief historical summary of the major developments in individual income taxation [2-4], which follows, will serve as an indication of the types of information the SOI report has been providing over the years.

The Sixteenth Amendment to the Constitution, enacted in 1913, provided that "Congress shall have power to lay and collect tax on income, from whatever sources derived, without apportionment among the several States, and without regard to any Census or enumeration". The individual income tax, enacted shortly afterward, applied to wages and salaries, interest, dividends, rents, entrepreneurial income and capital gains; the law also allowed deductions for personal interest and tax payments as well as for farmers' expenses; and exempted from all tax Federal, State and local Government bond interest, salaries of State and local Government employees, and dividends (from normal tax, but not from surtax). The tax law also provided for an exemption of \$3,000 for single persons and \$4,000 for married couples. Tax rates consisted of a 1 percent normal tax on taxable income plus a surtax ranging from 1 percent to 6 percent on net income over \$20,000.

Significant changes made between 1913 and 1965, those which mainly established the basic system of tax assessment, have been the allowance of a

credit for dependents and a deduction for charitable contributions (1917); elimination of collection at the source (1916) and reenactment of income tax withholding on wages and salaries only (1943); adoption of preferential tax rates on long-term capital gains (1921); elimination of exemption from taxation the salaries of State and local Government employees and discontinuation of the sale of tax-exempt Federal bonds (1941); adoption of the standard deduction (1944); enactment of "income splitting" for married couples (1948); introduction of self-employed pension deduction (1963); and introduction of income averaging tax method and minimum standard deduction (1964).

Major tax law changes made since 1965, reflecting more of a concern with social rather than revenue objectives, included establishment of a system of graduated tax withholding for salaries and wages (1966); allowance of partial deductibility of premiums for medical care insurance without being limited by adjusted gross income (1967); replacement of the minimum standard deduction by a low-income allowance, liberalization of tax return filing requirements for low income persons, and imposition of a minimum tax on specified income subject to preferential treatment (1970); introduction of a maximum tax on earned income (1971); introduction of the work incentive credit and the Presidential Campaign Fund checkoff (1972); revision to pension and employee benefit rules (1974); establishment of the earned income credit and the allowance of an adjustment for an Individual Retirement Account (1975); institution of a child care credit, general tax credit and credit for the elderly--previously the retirement income credit (1976); establishment of the new jobs credit, currently called the targeted jobs credit (1977); institution of residential and business energy investment credits (1978); and establishment of the advance earned income credit and the taxation of unemployment compensation (1979). These and other changes are summarized in Exhibit 1, at the end of this paper.

At the early stage of this statistical series, tabulations were few in number and relatively uncomplicated. With the passage of time, and as the tax laws became more complex, the statistical program has reflected demands by users for more data with an increasing degree of tabular complexity.

For the earliest SOI report of 1916 the information was summarized into just seven basic tables and 137 pages. Topics covered were income by source, occupation, tax by source, sex and marital status; size classifications were provided for income, and statistics were tabulated at the National, State and Territorial levels.

Some 30 years later, the SOI report for 1946 had increased to fourteen basic tables, largely through the introduction of cross-tabulations. New data added along the way covered such items as more detailed sources of income (including gain from sales of capital assets), standard and itemized deductions (including types of itemized deductions), number of exemptions and tax payments. New classifiers employed were filing status, size of specific income sources and net income classes.

By 1979, the SOI report had shown a still greater increase in the number of basic tables. Added detail, for instance, is being shown for counts of number of returns filed, sources of income, marital status and for nontaxable returns. There is more information for types of dependents, types of tax computation and for several types of tax credits. Examples of new items are statutory adjustments and minimum tax. New classifiers include age 65 and over, marginal tax rates and alternative income concepts. Data from tax return schedules are also being tabulated, such as income averaging, tax preferences, residential energy investments and energy credit.

ECONOMIC AND TAX TRENDS

One reason for the increasing usefulness of SOI as a statistical series has been the increase in the coverage of the income tax. For most of the first 25 years in which the income tax was in effect, the number of returns ranged between three million and seven million. The number, however, doubled from 7 to 14 million between 1939 and 1940 when stricter filing requirements were enacted. By 1950 it had passed 50 million; since then the number has increased by an average of more than ten million every decade and, by 1979, reached over 92 million returns.

Year	Returns (Thousands)	Year	Returns (Thousands)
1916	437	1950	53,060
1920	7,280	1960	61,028
1930	3,852	1970	74,280
1940	14,711	1979	92,694

In 1916 perhaps one out of ten persons in the population was represented on tax returns. By 1940 this number had risen to one out of three. Currently about 95 percent of the population is represented on tax returns as either a taxpayer, spouse, child, or other dependent.

The amount and nature of income from taxable sources has grown greatly. For example, "adjusted gross income" (consisting of all taxable sources, positive amounts less negative amounts and allowable adjustments, reported on tax returns), increased from \$150 billion in 1974 to \$1.5 trillion in 1979, about 10 times. The average income per return in constant 1972 dollars increased from \$6118 in 1947 and reached \$8957 in 1979.

The distribution of returns by size of adjusted gross income has been changing greatly during the past three decades (see Figure A). The

number of returns with income under \$5,000, previously the largest single group, declined from 51 million in 1947 to 21 million in 1979. By way of contrast, the number with income \$5,000 under \$10,000 increased during this period from 3 million to 20 million. The largest growth was registered for the number of returns filed with current dollar incomes of \$10,000 under \$50,000 which now constitute over half of all returns filed. Some 2.3 million returns (2.5 percent of all returns filed) reflected income of \$50,000 or more for 1979.

Historically, the major sources of income, in order of importance, are salaries and wages, interest, income from sole proprietorships and partnerships, dividends, and net capital gain. For most years these five sources of income accounted for over 97 percent of total adjusted gross income. Salaries and wages, the largest single source, increased both in amount and as a proportion of income, representing since 1930 more than 60 percent and, since 1952, more than 80 percent of adjusted gross income. Interest income, once the smallest of the major income sources, increased the most rapidly, having exceeded dividends since 1967 and, for the first time in 1979, replacing income from sole proprietorships and partnerships, as the second largest income source. Income from sole proprietorships and partnerships, undoubtedly reflecting a shift to the corporate form of ownership, increased at a less rapid rate than most of the other major sources, and its proportionate share of the total declined sharply, from 42 percent in 1916 to under 5 percent in 1979. Dividends and net capital gain, the smallest of the major sources of income have, together, for the past forty years, accounted for about 4 or 5 percent of total income.

Internal Revenue Service Regions reflect the variation in return filing patterns (paralleling the variation in population growth patterns) that exist for different areas of the country. As shown in Figure B and Table 1, the number of returns filed in the West and Southwest increased at a rate well above the U.S. average. Since 1950, the number of returns in each of these regions increased by more than 100 percent. However, the largest increase took place in the Southeastern states where the number of returns filed almost tripled. The North-Atlantic Region, which included New England, New York and Puerto Rico, indicated the lowest rate of increase, about 26 percent. In the Mid-Atlantic, Central and Midwest Regions, the growth in number of returns filed (42 to 50 percent) was somewhat lower than for the Nation as a whole, 76 percent. The only place that showed an absolute decline in the number of returns was the District of Columbia which dropped from 373,000 in 1950 to 316,000 in 1979 (i.e., by 16 percent).

A historical summary of types of data published in the individual SOI reports is presented in Exhibit 2. Data summarizing the distribution of returns filed, income and tax for the Nation and by Region and State are presented in Exhibit 3.

FIGURE A.--GROWTH IN NUMBER OF RETURNS BY SIZE OF ADJUSTED GROSS INCOME, 1946-1979

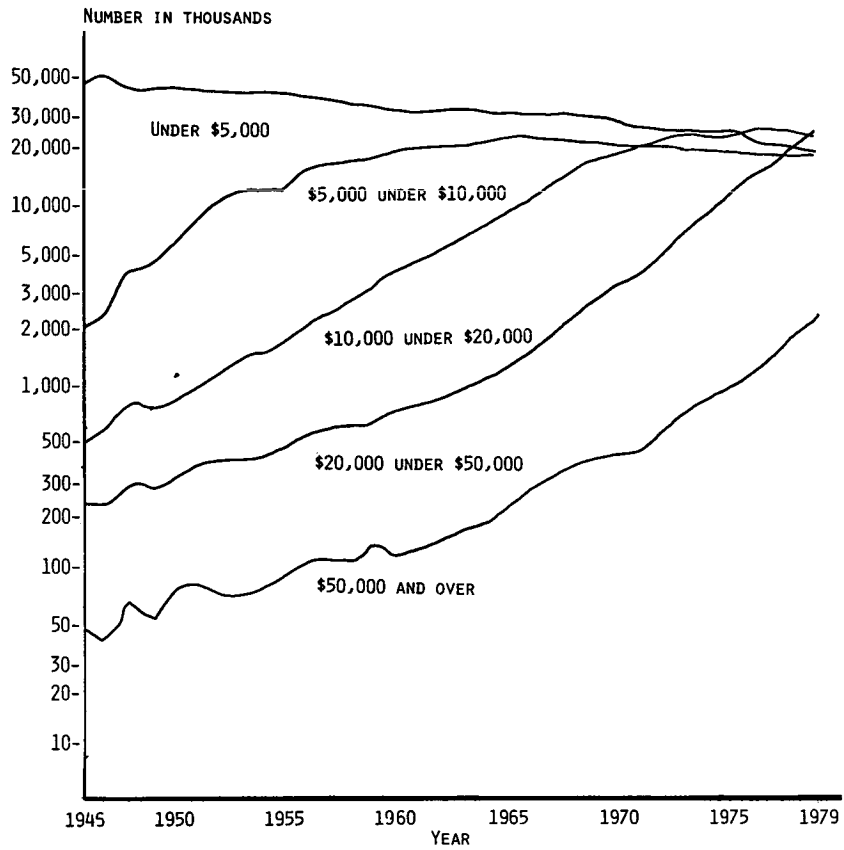


FIGURE B.--INCREASE IN NUMBER OF RETURNS FILED, BY STATE, 1950-1979
(GROUPING OF STATES REPRESENTS IRS REGIONS)

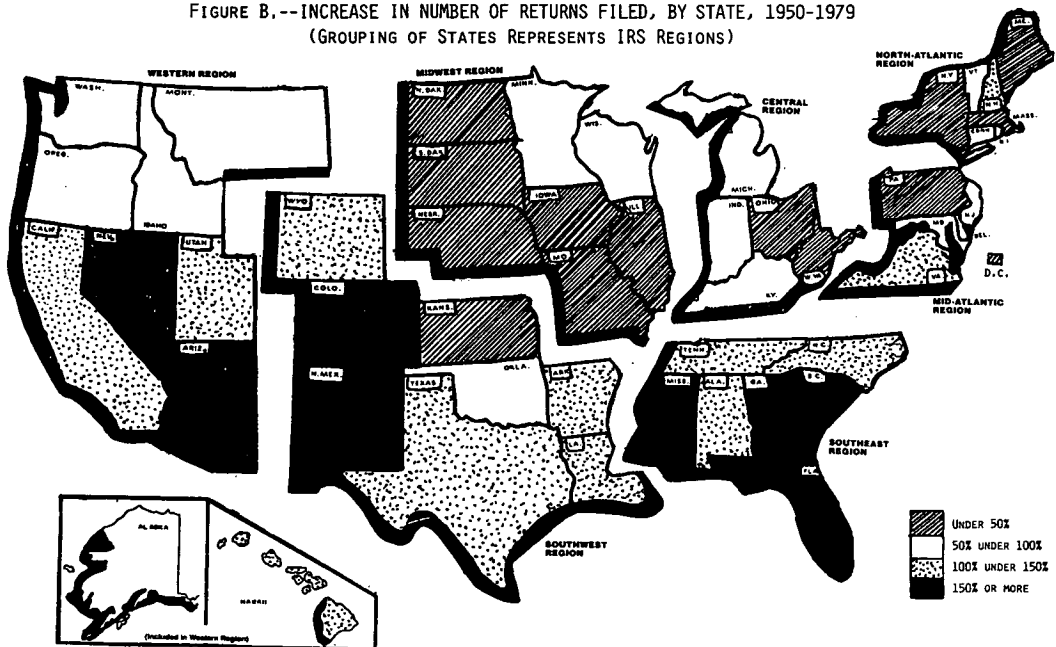


Table 1.--Number of Individual Returns Filed by Internal Revenue Service Regions, 1916-1979

IRS regions	Number of returns (in thousands for selected years)								Index for 1979 (1950-100)
	1916	1920	1930	1940	1950	1960	1970	1979	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States..	437	7,260	3,708	14,711	52,665	61,025	74,278	92,694	176
North-Atlantic.....	140	1,753	1,054	3,445	9,911	10,529	11,728	12,513	126
Mid-Atlantic.....	80	1,300	677	2,634	8,689	9,322	10,913	12,545	144
Southeast.....	15	341	162	752	4,736	6,850	9,504	13,461	284
Central.....	46	1,117	471	2,280	8,323	8,952	10,532	12,484	150
Midwest.....	79	1,349	651	2,685	9,132	9,679	11,052	12,994	142
Southwest.....	29	627	258	1,054	5,248	6,632	8,443	12,044	229
Western.....	35	773	437	1,860	6,626	8,894	11,702	16,188	244

NOTE: States included in each IRS region are shown in figure B.

PRESENT PROCEDURES

Throughout the history of this statistical series, SOI data were based on stratified probability samples of unaudited individual income tax returns. The number of returns included in the sample has been over 1,000,000 (e.g., for 1948); for 1979, however there were about 200,000 returns selected, with smaller samples slated for later years.

During the first forty years of production of SOI, data were processed with electric tabulating machines (including manual key-entry equipment), with a coding or "edit sheet" employed as the standardized keypunch document.

The system used to produce SOI data became computerized in the 1950's, leading the rest of the Internal Revenue Service in automation by about ten years. In addition, computer designation of the sample was implemented in 1966. However, manual abstraction of data to an edit sheet and manual key-entry continued.

A further breakthrough in computerized operations for the individual SOI program came in 1974 with the introduction of a computer system which was patterned after a somewhat similar system used by the Canadian Department of National Revenue and Taxation to produce Taxation Statistics, their version of SOI [10]. This system permits utilization of an SOI file that combines both computerized data already available in the IRS Individual Master File (IMF), a tape record of data from the complete universe of individual income tax returns, with manually edited data available only from the tax return. Further enhancements were made to this system for Tax Year 1977 permitting consistency testing and error resolution of the statistical data within each of the ten IRS Service Centers where SOI basic processing is conducted and where returns are accessible for review during error resolution.

PLANNED PROCEDURAL CHANGES

The present processing system permits use of limited data already available on the IRS Master

Files, thereby practically eliminating the need for manual editing and key-entering Master File data for statistical purposes. However, data are still electronically printed onto an edit sheet, and additional data (some of which may be already in the Master File system) must still be manually edited.

Current plans now call for going a step further in data abstracting techniques. All data available in the Master File are now being reviewed with the aim of either foregoing the use of an edit sheet or creating a mini-edit sheet only for those items needed in the SOI program, but not part of the Master File system. This approach to processing would require more comprehensive consistency testing of all data at the service centers.

In the light of recent budgetary constraints, the Statistics Division has been forced to cut sample sizes. Steps are being taken, however, to maintain the reliability of the key statistical series. Among the methods being considered to preserve the reliability of estimates of year-to-year change is the greater use of longitudinal samples (already a key feature of the SOI designs for partnerships and corporations). Increased post-stratification to Master File totals will be explored as a way of preserving the quality of the overall cross-section statistics.

Other long-run changes being explored include doing more concurrent (or even on-line) consistency testing of the SOI records along with revenue processing, performing longitudinal consistency testing, and producing "print ready" tables from the computer.

Research is also being conducted on ways of speeding up production of SOI reports by closing out the file at an earlier date and then publishing the regular annual complete report based on this preliminary file [1]. Processing of the entire sample file would still be accomplished as in the past, but made available only on tape for use in special studies or as microdata records.

BASIC OUTPUTS

The SOI data are currently being provided in three separate documents: an unpublished Advance Data report, and published Preliminary [7] and Complete Reports [8]. In addition, using the same source documents, unpublished special tabulations are prepared such as Revenue Sharing Tax Liability, indications of Foreign Bank and Trust Accounts, line-by-line summaries of the frequency of entries on individual returns and attachments, and high-income tabulations. Special studies are also prepared for State governments, organizations such as the World Bank and for other Federal Government agencies for analysis [3]. Monthly and annual data for the Nation and by State are being provided based on the IMF. Further, the IMF is a source of Small Area Data (counties and SMSA's) provided for 1972 and 1974 [9] and is being considered for providing similar data for other years (1976, 1979, 1982, and 1984). Most of these studies were done at the request of specified users, many on a reimbursable basis.

Since 1966, SOI data have been provided annually in the form of a Tax Model, a microdata file containing unidentified records of returns selected for inclusion in the SOI sample. The Tax Model is retained in the National Archives and is also made available as a public use file [11].

In 1981, the IRS Statistics Division was gearing up for further changes in statistical output based on requirements registered by users. A major revision was contemplated in the use of Master File records to augment data, already available annually, on a more frequent basis, such as quarterly or monthly. In addition, a new set of statistics on occupations of taxpayers (possibly linked with age, race, and sex) based, in part, on Social Security Administration files, was being planned [5]. This study will be done partially on a reimbursable basis, for use in determining industrial mortality and morbidity rates. Other studies are anticipated, also on a reimbursable basis, such as the classification of more data by small geographic areas such as county and SMSA.

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NOTES AND REFERENCES

- [1] Dumais, James and Raymond Shadid, "Individual Statistics of Income: Advancing the Closeout Date", 1981 Proceedings American Statistical Association, Section on Survey Research Methods.

- [2] Goode, Richard, The Individual Income Tax, Brookings Institution, 1964.
- [3] See, for example, Lerman, Allen H., High Income Tax Returns, 1975 and 1976, U.S. Treasury Department, Office of Tax Analysis, August 1978.
- [4] Pechman, Joseph A., Federal Tax Policy, Brookings Institution, 1966.
- [5] See especially Sailer, Peter and Harriet Orcutt and Philip Clark, "Coming Soon: Taxpayer Data Classified by Occupation", 1980 Proceedings American Statistical Association, Section on Survey Research Methods.
- [6] Statistics of Income, 1916-1979, Internal Revenue Service.
- [7] Beginning in July 1981 the preliminary tables were published in the Statistics of Income Bulletin, Volume 1, Number 1, Internal Revenue Service, Summer, 1981.
- [8] Analytical applications of data included in the SOI Complete Report may be found in a report by Steuerle, Eugene and Michael Hartzmarck, Individual Income Taxation 1947-79, OTA Paper 48, April 1981.
- [9] Supplemental Report, Statistics of Income, Small Area Data, Individual Income Tax Returns, Internal Revenue Service, 1972 and 1974.
- [10] Taxation Statistics, Department of National Revenue-Taxation, Ottawa, Canada.
- [11] Use of the available files is described in a report by Wyscarver, Roy A., The Treasury Individual Income Tax Simulation Model, Office of the Secretary of the Treasury, Office of Tax Analysis, Fall 1980.

APPENDIX ON METHODOLOGY

In recent years, the need for more statistical data from individual income tax returns has increased due to the passage of new tax legislation, the Revenue Sharing Program, growth in the number of Federally funded social and economic programs, and increasing utilization of microdata files for research in lieu of hard copy tabulations. Tax return records, in response to user needs, are presently utilized to produce a number of statistical reports and studies which are described below.

Basic SOI Program - The returns used in compiling the reports for the basic SOI program are from a sample of all 1040/1040A returns processed to the Master File System at the IRS National Computer Center. After selection of the sample, identifying information and some key data from the "Returns Transaction File" (part of the Master File system) are entered on a Statistics of Income tape known as the "Sample Receipts Tape (SRT)." The SRT tapes are sent to ten IRS Service Centers which processed the tax returns. Once at the Service Centers, these SRT tapes become part of a statistical processing system which combines both the data from the SRT

tapes with data that were manually edited and transcribed for statistical purposes. The merged record is then subjected to generalized consistency testing and error resolution. After the return records have been perfected, they become part of the "Composite Tape File" and these tapes are shipped to the IRS Data Center (in Detroit, Michigan) for further processing. At the Data Center, the return records are further perfected prior to table production.

The first two major tables produced are for an in-house Advance Data report. Prior to Tax Year 1979, the first published report, the "Preliminary Report" was prepared from this same early cut-off file. The preliminary report contained approximately twenty tables including the two basic tables produced for Advance Data. The "Complete Report" which is prepared using all returns obtained for the sample during the processing year, has consisted of about sixty tables, including final versions of those prepared for the Preliminary Report.

Small Area Data Supplement - The geographic breakdown shown in the regular SOI reports is by States. The Small Area publication shows data by counties and Standard Metropolitan Statistical Areas for selected years. Also, unlike the regular SOI reports, this study has in the past been based on all returns in the IMF population.

In addition to the Master File data used in preparing this report, use was made of four Bureau of the Census files. One file contained county codes for all taxpayers while the other files contained either the "Geographic Indicator Check", the "Census Tally", or the "Standard Metropolitan Statistical Area (SMSA) Definition". The Geographic Indicator Check provides a list of geographic codes used by the Bureau of the Census as well as the correct spelling of the names of all counties and States. The Census Tally File shows the number of returns for each combination of ZIP Code and geographic code used on the tax return classified by ZIP Code. The SMSA Definition File contains a list of counties or minor civil divisions which are components of each SMSA as well as the name of each SMSA. These three small files were combined into a "geocode" file which contained all the codes and names necessary to produce the Small Area Data Report.

The hard copy of the Small Area report is not the only publication from the study. Typically a computer tape version of the summary data included in the tabulations is also made available. There is a plan to provide this file to the National Technical Information Service which will distribute tape file copies to interested users.

For future publications of this report, in an effort to save resources, a tentative decision has been made to compile Small Area statistics using a sample of the Individual Master File returns. For 1976 and for 1979, Small Area Data will be produced by taking a straight ten percent sample of the IMF.

Occupation Supplement - A new data base is in preparation which will contain not only the standard 1040/1040A tax return data, but also occupation of taxpayer (Standard Occupation Classification codes), industry of employer (Standard Industrial Classification codes), separate earned income data for husband and wife on joint returns, sex and possibly also age and race of the taxpayer. This data base, which is being financed partially by the National Cancer Institute, will be used to produce supplemental reports to the Statistics of Income series, and will also be available for research purposes.

At least for the first few years, the starting point for the occupation file will be the regular, individual Statistics of Income sample. Limited data from the Sole Proprietorship SOI file--industry codes for self-employed individuals, net business income for husbands and wives--will also be included. Form W-2 information will be obtained for the study, including salaries and wages of each taxpayer and employer identification numbers (EIN's). Using these EIN's, SSA will be able to provide industry codes for each taxpayer's employer.

Returns in the current SOI sample (and thus the occupation-coded file) contain five four-digit SSN ending digits (approximately 47,000 returns) common with the Continuous Work History Sample, and there is a plan to keep these returns in the future SOI samples as a panel. The National Cancer Institute would prefer a much larger panel (at least the one percent CWHS) for its studies. It is anticipated that by FY 1984 the complete one percent CWHS, drawn from the IMF transaction tapes at the National Computer Center, could form the basis of the occupation file. To accomplish this end, the taxpayer's entry in the occupation box for these returns will need to be keyed, either during or subsequent to revenue processing. These alternative coding schemes are presently being discussed within the IRS to determine the feasibility issues and cost effectiveness of each scheme.

A planned strategy is to automate the system of occupational coding of returns, to the extent possible, by creating a computerized dictionary of occupation titles used by taxpayers on their tax returns and the corresponding Standard Occupation Classification (SOC) codes. In some cases, the dictionary will contain multiple SOC codes for the same occupation title, with the choice of code based on the industry in which the taxpayer works. In order to verify this system of occupation coding, Social Security Administration requested that the Census Bureau interview a number of individuals as to their occupation, as part of the proposed Survey of Income and Program Participation. These individuals, identified by SSN digit endings, are included in the 1979 SOI occupation file. Census has been asked to make the results of the (roughly 800) interviews available to the Statistics Division for purposes of making direct case-by-case comparisons of the differing ways of obtaining occupation data.

EXHIBIT 1.-- BRIEF SUMMARY OF MAJOR TAX LAW CHANGES AFFECTING INDIVIDUAL
INCOME TAX RETURNS 1954-1979

YEAR	NAME OF ACT	EXPLANATION OF CHANGE
1979	Revenue Act of 1978	Repeal of the alternative tax, political contributions deductions, and nonbusiness State and local gasoline tax deductions; increase in the amount of political contributions credit, personal exemption amount, and the zero bracket amount; widening of tax brackets and lowering some tax rates; introduction of a tax on certain unemployment compensation; expiration of the general tax credit; and introduction of the advance earned income credit and the alternative minimum tax.
1978	Tax Reform Act of 1976 & Revenue Act of 1978 Energy Tax Act of 1978 Foreign Earned Income Act of 1978	Change in treatment of capital gains. Institution of residential energy and business energy investment credits. Alteration of treatment of income earned abroad.
1977	Tax Reduction and Simplification Act of 1977	Establishment of zero bracket amount and new jobs credit; delay in effective date of disability pay exclusion to 1977.
1976	Tax Reform Act of 1976	Change in standard deduction; institution of child care credit, general tax credit, credit for the elderly, disability pay exclusion; extension of earned income credit through 1977.
1975	Tax Reduction Act of 1975 Employee Retirement Income Security Act of 1974	Increase in standard deduction, establishment of personal exemption credit, earned income credit and purchase of residence credit. Establishment of deduction for individual retirement accounts.
1974	Employee Retirement Income Security Act of 1974 Tax Reduction Act of 1974	Comprehensive revisions to pension and employee benefit rules. Tax rebate for 1974.
1972	Revenue Act of 1971	Increase in exemption amount to \$750; introduction of work incentive (WIN) credit and Presidential Campaign Fund checkoff.
1971	Tax Reform Act of 1969 Revenue Act of 1971	Introduction of a maximum tax on earned income. Increase in exemption amount to \$675.
1970	Tax Reform Act of 1969	Introduction of a new minimum standard deduction or low-income allowance, increase in the deduction allowed for each exemption, liberalization of the tax return filing requirements, changes in tax withholding, introduction of a tax on specified tax preferences, imposition of higher rates on capital gains, and limitations on capital loss deductions.
1969	Revenue and Expenditure Control Act of 1968	Extension of the 10 percent income tax surcharge to cover all of calendar year 1969.
1968	Revenue and Expenditure Control Act of 1968	Imposition of a 10 percent income tax surcharge beginning April 1, 1968; and liberalization of rules governing self-employed retirement deductions.
1967	Social Security Amendments of 1965	Deductibility of part of the premiums paid for medical care insurance; and applicability of the exclusion of 1 percent of adjusted gross income for drug expenses and 3 percent of adjusted gross income for all medical and dental expenses to persons age 65 or over formerly exempt from those limitations.
1966	Tax Adjustment Act of 1966	Introduction of a system of graduated rates for taxes withheld from salaries and wages.

EXHIBIT 1 (cont'd.)--BRIEF SUMMARY OF MAJOR TAX LAW CHANGES AFFECTING INDIVIDUAL
INCOME TAX RETURNS 1954-1979

YEAR	NAME OF ACT	EXPLANATION OF CHANGE
1965	Revenue Act of 1964	Reduction in tax rates.
1964	Revenue Act of 1964	Institution of statutory adjustments for employee moving expenses and employee business expenses; institution of income averaging tax computation; increase in dividend exclusion; introduction of minimum standard deduction.
1963	Self-Employed Individuals Tax Retirement Act of 1962	Introduction of a deduction for contributions to a self-employed retirement plan.
1962	Public Law 87-876 Public Law 87-863 Public Law 87-64	Liberalization of retirement income credit. Raising of limitations on medical and dental expense deductions. Increase in self-employment tax rate.
1960	Public Law 86-470 Social Security Amendments of 1958	Liberalization of allowable medical and dental expense deductions for taxpayers' parents. Increase in self-employment tax rates.
1959	Small Business Tax Revision Act of 1958	Changes in treatment of losses on small business stock.
1958	Technical Amendments Act of 1958	Liberalization of medical deductions for disabled persons age 65 or over.
1954	Internal Revenue Code of 1954	Revision of tax rates; institution of retirement income credit, credit for dividends, credit for partially tax-exempt interest; modifications to definition of adjusted gross income, medical and dental expense deduction, contributions, deduction, head of household filing status, qualifications for claiming dependents, business deductions for depreciation, depletion, and loss carryovers.

EXHIBIT 2.-- TYPES OF DATE PUBLISHED IN INDIVIDUAL STATISTICS OF INCOME REPORTS, 1916-1978

Subject	Years													
	1916	1921	1926	1931	1936	1941	1946	1951	1956	1961	1966	1971	1976	1978
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total Number of Tables														
All tables, total.....	17	22	20	26	26	28	25	19	30	48	89	68	64	69
Text tables.....	10	12	10	14	13	15	11	5	12	19	30	18	15	16
Basic tables.....	7	10	10	12	13	13	14	14	18	28	59	50	49	43
Number of Basic Tables														
Sources of income, total.....	5	5	7	4	7	8	6	10	5	11	25	15	11	12
By size of adjusted gross income.....	2	3	3	2	4	5	1	3	1	2	5	2	4	2
By size or type of income source.....										2	4	3	1	1
By frequency of source.....							2	4	2	3	6			1
By marital status.....			1	1	1	1	1	1	1	2	3	6	3	4
By State.....	1	2	2	1	2	2	2	2	1	2	3	2	2	2
For age 65 or over.....											4	2	1	2
Deductions, total.....			1	2	1		3	1	5	4	18	5	10	11
By size of adjusted gross income.....				1			3	1	4	3	3	3	2	1
By size or type of deduction.....									1	1	7			2
By marital status.....											3	2	2	1
By State.....			1	1	1						2		1	1
For age 65 or over.....														1
As percent of income.....											3		5	5
Exemptions, total.....	1						1	1	1	1	4	2	3	3
By size of adjusted gross income.....	1						1	1			1			
By marital status.....									1				1	1
By State.....											1	1	1	1
By type of exemption.....											2	1	1	1
Tax liability, total.....							2		5	7	7	21	12	6
By size of adjusted gross income.....							2		1		1	6	1	1
By type of computation.....												8	5	3
By marginal rate.....									1	7	5	7	6	
By State.....											1			1
As percent of income.....									3					1
Tax credits and payments, total				2							1		7	5
By size of adjusted gross income.....				1							1		5	4
By size of credit or payment.....														1
By State.....				1									2	
Balance due or overpayment, total.....					2		1	1			2	3	2	3
By size of adjusted gross income.....					2		1	1				1		
By size or type of item.....											2	2	2	3
Other classifications, total...	2	5	3	4	3	5	1	1	2	5	2	4	4	3
Data by occupation.....	1													
Data on taxable and nontaxable returns.....						1			1	1		1	1	1
Data by sex of taxpayer.....	1	2	1	1	1	1								
Returns with no adjusted gross income				2	2	3								
Data on Form 1040A returns.....										1	1		2	1
Presidential Campaign Checkoff.....													1	1
Historical data.....		1	1	1			1	1	1	1	1			
Data by county.....		1	1											
Data by city.....		1												
Data by SMSA.....										2		3		

EXHIBIT 3

Table 1.--Number of Returns by Adjusted Gross Income Classes, 1916-1979
[Numbers of returns are in thousands]

Year	Adjusted gross income classes												
	Under \$5,000		\$5,000 under \$10,000		\$10,000 under \$20,000		\$20,000 under \$50,000		\$50,000 under \$100,000		\$100,000 or more		
	Number	Percent of total	Number	Percent of total	Number	Percent of total	Number	Percent of total	Number	Percent of total	Number	Percent of total	
Total number of returns	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
1979.....	92,694	22.5	19,665	21.2	25,819	27.9	24,006	25.9	1,890	2.0	452	0.5	
1978.....	89,772	24.7	19,585	21.8	25,651	28.6	20,474	22.8	1,471	1.6	354	0.4	
1977.....	86,635	26.9	19,343	22.3	25,704	29.7	16,906	19.5	1,141	1.3	279	0.3	
1976.....	84,670	28.2	19,893	23.5	25,749	30.4	13,918	16.4	984	1.2	227	0.2	
1975.....	82,229	30.2	19,953	24.2	25,317	30.4	11,090	13.5	781	1.0	186	0.2	
1974.....	83,340	32.1	20,587	24.7	25,741	30.9	9,379	11.3	701	0.9	166	0.2	
1973.....	80,693	33.5	20,582	25.5	24,895	30.9	7,446	9.2	597	0.7	136	0.2	
1972.....	77,573	34.8	21,176	27.3	23,138	29.8	5,698	7.4	484	0.6	115	0.2	
1971.....	74,576	36.4	21,443	28.8	21,058	28.2	4,424	5.9	405	0.5	91	0.1	
1970.....	74,280	38.1	22,303	30.0	19,644	26.5	3,596	4.8	351	0.5	78	0.1	
1969.....	75,834	41.4	22,658	29.9	18,339	24.2	2,984	3.9	327	0.4	81	0.1	
1968.....	73,729	43.4	23,334	31.7	15,615	21.2	2,416	3.3	301	0.4	82	0.1	
1967.....	71,651	45.2	23,835	33.3	13,119	18.3	1,953	2.7	260	0.4	57	0.1	
1966.....	70,160	47.0	23,798	33.9	11,464	16.3	1,639	2.3	218	0.3	53	0.1	
1965.....	67,596	48.9	23,474	34.7	9,453	14.0	1,389	2.1	188	0.3	46	0.1	
1964.....	65,376	49.0	22,904	35.0	8,050	12.3	1,208	1.9	158	0.2	36	0.1	
1963.....	63,943	52.9	22,047	34.5	6,886	10.8	1,051	1.6	132	0.2	29	0.1	
1962.....	62,712	54.4	21,512	34.3	5,976	9.5	941	1.5	121	0.2	27	0.1	
1961.....	61,499	56.5	20,784	33.8	5,007	8.1	852	1.4	110	0.2	30	0.1	
1960.....	61,499	58.1	20,266	33.2	4,422	7.3	764	1.3	101	0.2	24	0.1	
1959.....	60,271	59.6	19,546	32.4	3,910	6.5	724	1.2	115	0.2	28	0.1	
1958.....	59,085	63.2	17,904	30.3	3,072	5.2	634	1.2	92	0.2	23	0.1	
1957.....	58,825	64.6	17,697	29.6	2,755	4.6	617	1.0	93	0.2	23	0.1	
1956.....	59,197	67.4	16,179	27.3	2,416	4.1	581	1.0	89	0.2	23	0.1	
1955.....	58,250	71.0	14,328	24.6	1,943	3.3	521	0.9	78	0.1	22	0.1	
1954.....	56,747	74.5	12,355	21.8	1,584	2.8	454	0.8	70	0.1	19	0.1	
1953.....	57,838	74.9	12,497	21.6	1,507	2.6	415	0.7	60	0.1	16	0.1	
1952.....	56,529	78.0	10,617	18.8	1,307	2.3	405	0.7	65	0.1	18	0.1	
1951.....	55,447	81.4	8,703	15.7	1,128	2.0	398	0.7	67	0.1	21	0.1	
1950.....	53,060	85.9	6,115	11.5	935	1.8	360	0.7	63	0.1	20	0.1	
1949.....	51,814	88.5	4,838	9.3	802	1.6	288	0.6	46	0.1	14	0.1	
1948.....	52,072	88.7	4,666	9.0	836	1.6	307	0.6	53	0.1	16	0.1	
1947.....	55,099	93.1	2,838	5.2	688	1.2	249	0.5	36	0.1	10	0.1	
1946.....	52,817	94.1	2,332	4.4	511	1.0	246	0.5	39	0.1	11	0.1	
1945.....	49,932	94.7	1,885	3.8	509	1.0	203	0.4	33	0.1	9	0.1	

EXHIBIT 3

Table 1.--Number of Returns by Adjusted Gross Income Classes, 1916-1979--Continued
 [Numbers of returns are in thousands]

Year	Total number of returns	Adjusted gross income classes											
		Under \$5,000		\$5,000 under \$10,000		\$10,000 under \$20,000		\$20,000 under \$50,000		\$50,000 under \$100,000		\$100,000 or more	
		Number	Percent of total	Number	Percent of total	Number	Percent of total	Number	Percent of total	Number	Percent of total	Number	Percent of total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
1944.....	47,111	44,644	94.8	1,834	3.9	428	0.9	168	0.4	29	0.1	8	-
1943.....	43,722	42,121	96.3	1,100	2.5	331	0.8	138	0.3	25	0.1	7	-
1942.....	36,619	35,455	96.9	779	2.2	(-)	(-)	1,360	1.0	19	0.1	6	-
1941.....	25,870	24,934	96.4	630	2.4	(-)	(-)	1,287	1.1	14	0.1	5	-
1940.....	14,711	13,942	94.8	533	3.6	(-)	(-)	1,222	1.5	10	0.1	3	-
1939.....	7,652	6,970	91.1	479	6.3	(-)	(-)	1,192	2.5	9	0.1	3	-
1938.....	6,251	5,667	90.7	411	6.6	121	1.9	43	0.7	7	0.1	2	-
1937.....	6,350	5,646	88.9	471	7.4	154	2.4	63	1.0	12	0.2	4	-
1936.....	5,486	4,808	87.6	441	8.0	(-)	(-)	1,218	4.0	14	0.3	5	0.1
1935.....	4,670	4,169	89.3	340	7.3	(-)	(-)	1,150	3.2	8	0.2	3	0.1
1934.....	4,198	3,775	89.9	291	6.9	(-)	(-)	1,124	3.0	6	0.1	2	0.1
1933.....	3,892	3,560	91.5	230	5.9	194	2.4	194	2.4	6	0.2	2	0.1
1932.....	4,083	3,726	91.3	251	6.2	69	1.7	29	0.7	2	0.2	2	0.1
1931.....	3,411	1,833	53.7	418	12.3	108	3.2	41	1.2	8	0.2	3	0.1
1930.....	3,852	3,042	79.0	551	14.3	173	4.5	67	1.7	14	0.4	6	0.2
1929.....	4,133	3,101	75.0	658	16.3	(-)	(-)	1,335	8.3	24	0.6	15	0.4
1928.....	4,144	3,133	75.6	629	15.5	(-)	(-)	1,339	8.3	27	0.7	16	0.4
1927.....	4,102	3,188	77.7	568	13.9	(-)	(-)	1,312	7.6	23	0.6	11	0.3
1926.....	4,138	3,242	78.4	561	13.6	(-)	(-)	1,304	7.4	21	0.5	10	0.2
1925.....	4,171	3,339	80.1	504	12.1	(-)	(-)	1,297	7.1	21	0.5	10	0.2
1924.....	7,370	6,673	90.5	437	5.9	(-)	(-)	1,238	3.2	16	0.2	6	0.1
1923.....	7,698	7,072	91.9	398	5.2	(-)	(-)	1,212	2.8	12	0.2	4	0.1
1922.....	6,787	6,195	91.3	391	5.8	129	1.9	56	0.8	12	0.2	4	0.1
1921.....	6,662	6,137	92.1	353	5.3	(-)	(-)	1,161	2.4	9	0.1	2	-
1920.....	7,260	6,579	90.6	455	6.3	(-)	(-)	1,210	2.9	12	0.2	4	0.1
1919.....	5,333	4,676	87.7	438	8.2	(-)	(-)	1,200	3.8	13	0.2	6	0.1
1918.....	4,425	3,947	89.2	319	7.2	(-)	(-)	1,145	3.3	10	0.2	4	0.1
1917.....	3,473	3,040	87.5	271	7.8	(-)	(-)	1,143	4.1	12	0.4	7	0.2
1916.....	437	164	37.5	151	34.6	68	15.6	37	8.5	10	2.3	7	1.6

¹Combined figure due to changes in size classes. Figures presented are for returns with adjusted gross income \$10,000 under \$50,000.
 NOTE: A dash (-) in a "Percent of total" column indicates that the related number of returns amounted to less than 0.1 percent of the total.

EXHIBIT 3

Table 2.—Adjusted Gross Income by Size, 1916-1979

[Money amounts are in millions of dollars]

Year	Adjusted gross income, less deficit	Adjusted gross income classes												
		Under \$5,000		\$5,000 under \$10,000		\$10,000 under \$20,000		\$20,000 under \$50,000		\$50,000 under \$100,000		\$100,000 or more		
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
1979.....	1,465,395	42,493	2.9	145,713	9.9	377,320	25.8	692,297	47.2	123,163	8.4	84,409	5.8	
1978.....	1,302,447	47,583	3.7	143,811	11.0	375,325	28.8	576,734	44.3	96,283	7.4	62,713	4.8	
1977.....	1,158,492	49,618	4.3	142,661	12.3	375,164	32.4	466,683	40.3	74,932	6.5	49,434	4.3	
1976.....	1,053,896	51,278	4.9	145,856	13.8	374,872	35.6	379,569	36.0	62,416	5.9	39,905	3.8	
1975.....	947,785	53,376	5.6	146,346	15.5	364,608	38.5	299,103	31.6	51,551	5.4	32,601	3.4	
1974.....	905,523	58,770	6.5	152,018	16.8	367,850	40.6	251,108	27.7	46,275	5.1	29,502	3.3	
1973.....	827,148	60,591	7.3	151,747	18.4	351,709	42.5	199,642	24.1	39,382	4.8	24,077	2.9	
1972.....	745,975	61,336	8.2	156,795	21.0	321,916	43.2	152,444	20.4	31,983	4.3	21,501	2.9	
1971.....	673,619	62,327	9.3	159,443	23.7	289,018	42.9	119,015	17.7	26,695	4.0	17,123	2.5	
1970.....	631,693	65,012	10.3	165,599	26.2	266,412	42.2	97,191	15.4	23,107	3.7	14,372	2.3	
1969.....	603,546	70,105	11.6	168,280	27.9	245,530	40.7	81,517	13.5	21,552	3.6	16,562	2.7	
1968.....	554,420	72,478	13.1	172,603	31.1	206,529	37.3	66,173	11.9	19,922	3.6	16,715	3.0	
1967.....	504,809	73,297	14.5	170,934	34.7	170,934	33.9	54,914	10.9	17,162	3.4	13,329	2.6	
1966.....	468,451	74,384	15.9	174,671	37.3	148,043	31.6	46,284	9.9	14,380	3.1	10,689	2.3	
1965.....	429,201	76,174	17.8	170,281	39.7	121,399	28.3	39,524	9.2	12,400	2.9	9,423	2.2	
1964.....	396,660	77,157	19.5	164,488	41.5	102,877	25.9	34,408	8.7	10,429	2.6	7,301	1.8	
1963.....	368,778	80,002	21.7	156,702	42.5	87,765	23.8	29,916	8.1	8,651	2.4	5,778	1.6	
1962.....	348,701	81,251	23.3	151,332	43.4	75,892	21.8	26,875	7.7	7,964	2.3	5,387	1.5	
1961.....	329,861	83,488	25.3	144,984	44.0	63,600	19.3	24,486	7.4	7,250	2.2	6,053	1.8	
1960.....	315,466	85,878	27.2	140,032	44.4	56,128	17.8	21,901	6.9	6,648	2.1	4,879	1.5	
1959.....	305,094	87,362	28.6	134,403	44.1	49,702	16.3	20,847	6.8	7,549	2.5	5,231	1.7	
1958.....	281,154	92,068	32.8	121,384	43.2	39,219	14.0	18,189	6.5	6,043	2.2	4,251	1.5	
1957.....	280,321	97,757	34.9	119,494	42.6	35,266	12.6	17,797	6.4	6,125	2.2	3,880	1.4	
1956.....	267,724	101,175	37.8	108,296	40.5	31,076	11.6	16,854	6.3	5,900	2.2	4,423	1.6	
1955.....	284,530	139,948	49.2	94,802	33.3	25,205	8.9	15,103	5.3	5,149	1.8	4,323	1.5	
1954.....	229,221	105,986	46.2	81,237	35.4	20,707	9.0	13,087	5.7	4,652	2.0	3,552	1.6	
1953.....	228,708	108,266	47.3	81,786	35.8	19,704	8.6	12,038	5.3	3,995	1.8	2,919	1.3	
1952.....	215,290	109,729	51.0	68,811	32.0	17,242	9.2	11,843	5.5	4,341	2.0	3,324	1.5	
1951.....	202,337	111,587	55.1	55,867	27.6	15,003	7.4	11,656	5.8	4,501	2.2	3,923	1.9	
1950.....	179,148	108,771	60.7	39,046	21.8	12,546	7.0	10,535	5.9	4,193	2.3	4,057	2.3	
1949.....	160,574	104,766	65.2	38,971	19.3	10,755	6.7	8,353	5.2	3,074	1.9	2,655	1.7	
1948.....	163,516	106,915	65.4	29,818	17.9	11,255	6.9	8,955	5.5	3,516	2.2	3,057	1.9	
1947.....	149,736	110,146	73.6	18,434	12.3	9,326	6.2	7,200	4.8	2,526	1.7	2,104	1.4	
1946.....	134,083	99,584	74.3	15,359	11.5	7,363	5.5	7,118	5.3	2,593	1.9	2,066	1.5	
1945.....	120,009	90,935	75.8	12,273	10.2	6,936	5.8	5,906	4.9	2,233	1.9	1,726	1.4	

Footnotes at end of table.

EXHIBIT 3

Table 2.--Adjusted Gross Income by Size, 1916-1979--Continued
[Money amounts are in millions of dollars]

Year	Adjusted gross income classes													
	Adjusted gross income, less deficit		Under \$5,000		\$5,000 under \$10,000		\$10,000 under \$20,000		\$20,000 under \$50,000		\$50,000 under \$100,000		\$100,000 or more	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
1944.....	116,465	90,544	77.8	11,735	10.1	5,826	5.0	4,893	4.2	1,926	1.7	1,531	1.3	
1943.....	98,984	80,038	80.9	7,329	7.4	4,529	4.6	4,058	4.1	1,657	1.7	1,374	1.4	
1942.....	78,391	59,777	76.3	5,210	6.7	(²)	(²)	210,948	14.0	1,299	1.7	1,157	1.5	
1941.....	58,235	46,933	80.6	4,239	7.3	(²)	(²)	25,146	8.8	961	1.7	956	1.6	
1940.....	35,998	26,896	74.7	3,604	10.0	2,233	6.2	1,810	5.0	712	2.0	743	2.1	
1939.....	22,655	14,867	65.6	3,204	14.1	(²)	(²)	23,408	15.0	593	2.6	583	2.6	
1938.....	18,307	11,692	63.9	2,748	15.0	1,630	8.9	1,242	6.8	464	2.5	531	2.9	
1937.....	20,930	11,964	57.2	3,171	15.2	2,101	10.0	1,858	8.9	824	3.9	1,012	4.8	
1936.....	18,953	10,058	53.1	2,918	15.7	(²)	(²)	24,029	21.3	914	4.8	974	5.1	
1935.....	14,528	8,432	58.0	2,283	15.7	(²)	(²)	22,705	18.6	536	3.7	572	3.9	
1934.....	12,384	7,803	63.0	1,953	15.8	(²)	(²)	22,222	17.9	406	3.3	419	3.4	
1933.....	9,867	5,719	58.0	1,538	15.6	(²)	(²)	21,742	17.7	401	4.1	467	4.7	
1932.....	10,175	7,412	63.6	1,677	14.4	925	7.9	865	7.4	393	3.4	383	3.3	
1931.....	11,668	4,726	40.5	2,807	24.1	1,631	14.0	1,197	10.3	528	4.5	779	6.7	
1930.....	16,580	6,090	36.7	3,694	22.3	2,343	14.1	1,963	11.8	919	5.5	1,571	9.5	
1929.....	23,776	7,080	29.8	4,482	18.9	(²)	(²)	26,200	26.1	1,646	6.9	4,368	18.4	
1928.....	24,727	7,771	31.4	4,283	17.3	(²)	(²)	26,364	25.7	1,858	7.5	4,451	18.0	
1927.....	22,545	8,481	37.6	3,896	17.3	(²)	(²)	25,800	25.7	1,535	6.8	2,833	12.6	
1926.....	21,958	8,731	39.8	3,839	17.5	(²)	(²)	25,613	25.6	1,389	6.3	2,384	10.9	
1925.....	21,895	9,117	41.6	3,464	15.8	(²)	(²)	25,577	25.5	1,419	6.5	2,318	10.6	
1924.....	25,656	15,905	62.0	2,991	11.7	(²)	(²)	24,455	17.4	1,067	4.2	1,238	4.8	
1923.....	24,840	16,466	66.3	2,718	10.9	(²)	(²)	23,909	15.7	834	3.4	913	3.7	
1922.....	21,336	14,047	65.8	2,642	12.4	1,778	8.3	1,686	7.9	805	3.8	378	1.8	
1921.....	19,577	13,215	67.5	2,379	12.2	(²)	(²)	22,938	15.0	582	3.0	463	2.4	
1920.....	23,736	15,275	64.4	3,068	12.9	(²)	(²)	23,856	16.3	810	3.4	727	3.1	
1919.....	19,859	11,149	56.1	2,954	14.9	(²)	(²)	23,690	18.6	896	4.5	1,170	5.9	
1918.....	15,925	9,394	59.0	2,146	13.5	(²)	(²)	22,715	17.1	680	4.3	990	6.2	
1917.....	13,652	6,642	48.7	1,828	13.4	(²)	(²)	22,729	20.0	847	6.2	1,606	11.8	
1916.....	6,299	625	10.0	1,037	16.5	944	150	1,114	17.7	723	11.5	1,856	29.5	

¹Adjusted gross income replaced net income beginning in 1944.

²Combined figures due to changes in size classes. Figures presented are for returns with adjusted gross income \$10,000 under \$50,000.

EXHIBIT 3

Table 3.--Total Income Tax by Size of Adjusted Gross Income, 1916-1979

[Money amounts are in millions of dollars]

Year	Total income tax	Adjusted gross income classes											
		Under \$5,000		\$5,000 under \$10,000		\$10,000 under \$20,000		\$20,000 under \$50,000		\$50,000 under \$100,000		\$100,000 or more	
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
1979.....	214,495	603	8,350	3.9	39,619	18.5	104,191	48.6	29,811	13.9	31,921	14.9	
1978.....	188,233	705	8,799	4.7	40,549	21.5	90,029	47.8	24,380	13.0	23,770	12.6	
1977.....	159,797	712	8,405	5.3	39,804	24.9	72,366	45.3	19,391	12.1	19,119	12.0	
1976.....	141,801	806	9,910	7.0	40,420	28.5	58,650	41.4	16,257	11.5	15,758	11.1	
1975.....	124,526	1,404	10,722	8.6	40,166	32.3	46,636	37.5	13,362	10.7	12,236	9.8	
1974.....	123,607	2,255	13,710	11.1	43,581	35.3	40,604	32.9	12,232	9.9	11,225	9.1	
1973.....	108,084	2,176	13,330	12.3	40,895	37.8	32,276	29.9	10,367	9.6	9,040	8.4	
1972.....	93,576	2,118	13,351	14.3	36,667	39.2	24,722	26.4	8,528	9.1	8,190	8.8	
1971.....	85,409	2,569	14,462	16.9	34,338	40.2	19,993	23.4	7,314	8.6	6,733	7.9	
1970.....	83,909	3,736	16,660	19.9	33,853	40.3	17,415	20.8	6,631	7.9	5,614	6.7	
1969.....	86,568	4,678	18,219	21.1	33,810	39.1	16,053	18.5	6,734	7.8	7,074	8.2	
1968.....	76,637	4,731	17,903	23.4	27,577	36.0	13,185	17.2	6,205	8.1	7,036	9.2	
1967.....	62,920	4,468	16,600	26.4	21,189	33.7	10,282	16.3	5,055	8.0	5,326	8.5	
1966.....	56,087	4,427	16,240	29.0	18,277	32.6	8,691	15.5	4,229	7.5	4,223	7.5	
1965.....	49,530	4,339	15,433	31.2	14,901	30.1	7,440	15.0	3,654	7.4	3,763	7.6	
1964.....	47,153	4,669	15,944	33.8	13,501	28.6	6,882	14.6	3,204	6.8	2,953	6.3	
1963.....	48,204	5,912	17,305	35.9	12,927	26.8	6,681	13.9	2,920	6.1	2,459	5.1	
1962.....	44,903	5,984	16,696	37.2	11,219	25.0	6,025	13.4	2,685	6.0	2,294	5.1	
1961.....	42,225	6,055	15,937	37.7	9,528	22.6	5,612	13.3	2,484	5.9	2,609	6.2	
1960.....	39,464	6,272	15,363	38.9	8,449	21.4	4,993	12.7	2,273	5.8	2,114	5.4	
1959.....	38,645	6,451	14,838	38.4	7,573	19.6	4,863	12.6	2,627	6.8	2,293	5.9	
1958.....	34,336	6,616	13,390	39.0	6,048	17.6	4,270	12.4	2,107	6.1	1,905	5.6	
1957.....	34,394	7,131	13,382	38.9	5,490	16.0	4,225	12.3	2,173	6.3	1,993	5.8	
1956.....	32,732	7,414	12,190	37.2	4,890	14.9	4,057	12.4	2,129	6.5	2,042	6.2	
1955.....	29,614	7,469	10,614	35.8	4,001	13.5	3,669	12.4	1,852	6.3	2,009	6.8	
1954.....	26,666	7,506	9,210	34.5	3,331	12.5	3,206	12.0	1,709	6.4	1,704	6.4	
1953.....	29,431	8,853	10,443	35.5	3,592	12.2	3,353	11.4	1,645	5.6	1,545	5.3	
1952.....	27,803	8,833	8,849	31.8	3,183	11.5	3,351	12.1	1,811	6.5	1,776	6.4	
1951.....	24,228	8,122	6,608	27.3	2,573	10.6	3,065	12.7	1,778	7.3	2,082	8.6	
1950.....	18,375	6,411	3,984	21.7	1,915	10.4	2,503	13.6	1,517	8.3	2,045	11.1	
1949.....	14,538	5,679	3,039	20.9	1,578	10.9	1,892	13.0	1,062	7.3	1,288	8.9	
1948.....	15,442	5,957	2,961	19.8	1,686	10.9	2,082	13.5	1,247	8.1	1,509	9.8	
1947.....	18,076	8,664	2,551	14.1	2,023	11.2	2,445	13.5	1,186	6.6	1,207	6.7	
1946.....	16,075	7,141	2,161	13.4	1,930	12.0	2,452	15.3	1,223	7.6	1,168	7.3	
1945.....	17,050	8,632	2,120	12.4	1,801	10.6	2,289	13.4	1,156	6.8	1,052	6.2	

EXHIBIT 3

Table 3.--Total Income Tax by Size of Adjusted Gross Income, 1916-1979--Continued
 [Money amounts are in millions of dollars]

Year	Total Income tax (1)	Adjusted gross income classes												
		Under \$5,000		\$5,000 under \$10,000		\$10,000 under \$20,000		\$20,000 under \$50,000		\$50,000 under \$100,000		\$100,000 or more		
		Amount (2)	Percent of total (3)	Amount (4)	Percent of total (5)	Amount (6)	Percent of total (7)	Amount (8)	Percent of total (9)	Amount (10)	Percent of total (11)	Amount (12)	Percent of total (13)	
1944.....	16,216	8,766	54.1	1,997	12.3	1,514	9.3	1,918	11.8	1,022	6.3	999	6.2	
1943.....	17,006	8,637	50.8	1,776	10.4	1,592	9.4	2,147	12.6	1,606	9.4	1,246	7.3	
1942.....	8,823	4,223	47.9	894	10.1	(-)	(-)	32,143	24.3	728	8.3	836	9.5	
1941.....	3,818	1,145	30.0	400	10.5	(-)	(-)	11,226	32.1	448	11.7	599	15.7	
1940.....	1,441	90	6.3	533	37.0	(-)	(-)	1,221	15.3	210	14.6	387	26.9	
1939.....	891	94	10.6	81	9.1	(-)	(-)	1,294	33.0	141	15.8	285	32.0	
1938.....	765	64	8.4	72	9.4	(-)	(-)	1,255	33.4	116	15.7	258	33.7	
1937.....	1,142	72	6.3	84	7.4	(-)	(-)	1,355	31.1	195	17.1	436	38.2	
1936.....	1,214	61	5.0	79	6.5	(-)	(-)	1,367	30.2	216	17.8	481	40.4	
1935.....	657	40	6.1	49	7.5	(-)	(-)	1,210	32.0	113	17.2	245	37.3	
1934.....	511	35	6.9	43	8.4	(-)	(-)	1,169	33.1	85	16.6	179	35.0	
1933.....	374	38	10.2	35	9.4	(-)	(-)	1,107	28.6	57	15.2	137	36.6	
1932.....	330	44	13.3	36	10.9	(-)	(-)	1,93	28.2	47	14.2	110	33.3	
1931.....	246	8	3.3	12	4.9	(-)	(-)	1,71	28.9	45	18.3	110	44.7	
1930.....	477	11	2.3	17	3.6	(-)	(-)	1,122	25.6	87	18.2	240	50.3	
1929.....	1,002	4	0.4	10	1.0	(-)	(-)	1,174	17.4	161	16.1	653	65.2	
1928.....	1,164	14	1.2	23	2.0	(-)	(-)	1,219	18.8	194	16.7	714	61.3	
1927.....	830	11	1.3	21	2.5	(-)	(-)	1,194	23.4	157	18.9	447	53.9	
1926.....	733	14	1.9	20	2.7	(-)	(-)	1,185	25.2	141	19.2	373	50.9	
1925.....	735	14	1.9	19	2.6	(-)	(-)	1,195	26.5	148	20.1	359	48.8	
1924.....	704	48	6.8	29	4.1	(-)	(-)	1,187	26.6	137	19.5	303	43.0	
1923.....	664	83	12.5	55	8.3	(-)	(-)	1,207	31.2	109	16.4	210	31.6	
1922.....	861	96	11.2	70	8.1	(-)	(-)	1,249	28.9	144	16.7	302	35.1	
1921.....	719	92	12.8	69	9.6	(-)	(-)	1,240	33.4	116	16.1	202	28.1	
1920.....	1,075	165	15.4	98	9.2	(-)	(-)	1,327	30.4	164	15.3	321	29.9	
1919.....	1,270	129	10.2	92	7.2	(-)	(-)	1,320	25.2	186	14.7	543	42.8	
1918.....	1,128	146	12.9	93	8.2	(-)	(-)	1,273	24.2	147	13.0	469	41.6	
1917.....	675	28	4.2	44	6.5	(-)	(-)	1,157	23.3	85	12.6	361	53.5	
1916.....	173	2	1.2	6	3.5	8	4.6	15	8.7	16	9.3	126	72.8	

¹Combined figure due to changes in size classes. Figures presented are for returns with adjusted gross income \$10,000 under \$50,000.

EXHIBIT 3

Table 4.—Major Sources of Income, 1916-1979
[Money amounts are in millions of dollars]

Year	Adjusted gross income ¹		Salaries and wages		Sole proprietorship and partnership		Dividends		Interest income		Capital assets net gain less loss	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1979.....	1,465,395	100	1,229,251	83.9	69,013	4.7	33,483	2.3	73,875	5.0	28,448	1.9
1978.....	1,302,447	100	1,090,291	83.7	75,156	5.5	30,206	2.3	61,222	4.7	23,231	1.8
1977.....	1,158,492	100	969,403	83.7	63,271	5.5	27,020	2.3	54,603	4.7	20,777	1.8
1976.....	1,053,896	100	880,998	83.6	59,637	5.7	24,461	2.3	48,588	4.6	18,562	1.8
1975.....	947,785	100	795,399	83.9	53,736	5.7	21,892	2.3	43,433	4.6	14,072	1.5
1974.....	905,523	100	758,628	83.8	55,055	6.1	20,887	2.3	39,543	4.4	13,470	1.5
1973.....	827,148	100	687,179	83.1	56,489	6.8	18,734	2.3	32,174	3.9	16,672	2.0
1972.....	745,975	100	622,599	83.5	49,616	6.7	16,794	2.3	27,400	3.7	17,076	2.3
1971.....	673,619	100	564,967	83.9	45,029	6.7	15,671	2.3	24,731	3.7	13,155	2.0
1970.....	631,693	100	531,884	84.2	44,242	7.0	15,807	2.5	22,021	3.5	9,007	1.4
1969.....	603,546	100	498,865	82.7	45,842	7.6	15,740	2.6	19,626	3.3	14,583	2.4
1968.....	554,420	100	451,505	81.4	45,503	8.2	15,222	2.7	16,782	3.0	17,990	3.2
1967.....	504,809	100	411,646	81.5	42,280	8.4	14,202	2.8	14,899	3.0	13,682	2.7
1966.....	468,451	100	381,067	81.3	40,984	8.7	13,998	3.0	13,225	2.8	9,941	2.1
1965.....	429,201	100	347,150	80.9	38,559	9.0	12,961	3.0	11,296	2.6	10,180	2.4
1964.....	396,660	100	323,266	81.5	35,358	8.9	11,917	3.0	10,125	2.6	7,939	2.0
1963.....	368,778	100	299,443	81.2	33,184	9.0	11,452	3.1	9,212	2.5	6,469	1.7
1962.....	348,701	100	283,373	81.3	33,269	9.5	10,640	3.1	7,155	2.1	5,771	1.7
1961.....	329,861	100	266,902	80.9	31,578	9.6	9,890	3.0	5,683	1.7	7,621	2.3
1960.....	315,466	100	257,918	81.8	30,038	9.5	9,530	3.0	5,037	1.6	5,300	1.7
1959.....	305,094	100	247,370	81.1	30,994	10.2	9,356	3.1	4,395	1.4	6,275	2.1
1958.....	281,154	100	227,551	80.9	29,906	10.6	8,741	3.1	3,659	1.3	4,330	1.5
1957.....	280,321	100	228,077	81.4	29,698	10.6	9,124	3.6	3,319	1.2	3,485	1.2
1956.....	267,724	100	215,618	80.5	30,137	11.3	8,606	3.2	2,872	1.1	4,553	1.7
1955.....	248,530	100	200,712	80.6	27,454	11.0	7,851	3.2	2,584	1.0	4,751	1.9
1954.....	229,221	100	185,953	81.1	25,452	11.1	7,048	3.1	2,370	1.0	3,352	1.5
1953.....	228,708	100	187,734	82.1	24,951	10.9	5,828	2.5	2,043	0.9	2,075	0.9
1952.....	215,290	100	174,339	81.0	24,754	11.5	5,860	2.7	1,847	0.9	2,470	1.1
1951.....	202,337	100	160,482	79.3	24,878	12.3	6,056	3.0	1,702	0.8	2,997	1.5
1950.....	179,148	100	139,073	77.6	23,429	13.1	6,157	3.4	1,595	0.9	2,927	1.6
1949.....	160,574	100	124,883	77.8	21,705	13.5	5,246	3.3	1,528	0.9	1,604	0.9
1948.....	163,516	100	125,881	77.0	24,506	15.0	4,771	3.0	1,293	0.8	2,201	1.3
1947.....	149,736	100	114,804	76.7	23,295	15.6	4,295	2.9	1,125	0.8	2,154	1.4
1946.....	134,083	100	99,174	74.0	23,267	17.4	3,674	2.7	1,067	0.8	3,068	2.3
1945.....	120,009	100	91,700	76.4	19,003	15.8	2,925	2.3	(²)	(²)	2,114	1.8

Footnotes at end of table.

EXHIBIT 3

Table 4.--Major Sources of Income, 1916-1979--Continued

[Money amounts are in millions of dollars]

Year	Adjusted gross income ¹		Salaries and wages		Sole proprietorship and partnership		Dividends		Interest income		Capital assets net gain less loss	
	Amount	Percent (2)	Amount	Percent (4)	Amount	Percent (6)	Amount	Percent (7)	Amount	Percent (9)	Amount	Percent (11)
1944.....	116,465	100	91,125	78.2	17,250	14.8	3,924	3.4	(²)	(²)	917	0.8
1943.....	98,984	100	82,755	83.6	15,717	15.9	2,780	2.8	886	0.9	595	0.6
1942.....	78,391	100	65,617	83.4	12,833	16.3	2,833	3.6	982	1.2	112	0.1
1941.....	58,235	100	47,140	80.9	8,455	14.5	3,299	5.7	1,029	1.8	430	0.7
1940.....	35,998	100	27,707	77.0	5,407	15.0	2,999	8.3	1,003	2.9	332	0.9
1939.....	22,655	100	16,491	72.8	3,674	16.2	2,544	11.2	832	3.7	321	1.4
1938.....	18,307	100	13,307	72.7	3,120	17.0	2,212	12.0	823	4.5	-176	-
1937.....	20,930	100	14,206	67.9	3,359	16.0	3,248	15.5	856	4.0	158	0.8
1936.....	18,953	100	11,718	61.8	3,210	16.9	3,228	17.0	955	5.0	852	4.5
1935.....	14,528	100	9,972	68.6	2,387	16.4	2,288	15.7	980	6.7	363	2.5
1934.....	12,384	100	8,681	70.1	2,125	17.2	2,041	16.5	995	8.0	18	0.1
1933.....	9,867	100	7,565	76.7	1,746	17.7	1,711	17.3	1,106	11.2	232	1.9
1932.....	10,175	100	8,356	82.1	1,229	12.1	2,189	21.5	1,307	12.8	325	3.2
1931.....	11,668	100	8,631	74.0	2,016	17.3	3,600	30.9	1,337	11.5	990	8.5
1930.....	16,580	100	10,206	61.6	3,102	18.7	4,632	28.0	1,940	11.7	676	4.1
1929.....	23,776	100	11,373	47.8	5,282	22.2	5,081	21.4	2,210	9.3	1,341	5.6
1928.....	24,727	100	10,945	44.3	5,223	21.1	4,440	18.0	2,143	8.7	1,708	6.9
1927.....	22,545	100	10,218	45.3	5,043	22.4	4,255	18.9	2,026	9.0	1,585	7.0
1926.....	21,958	100	9,994	45.5	5,306	24.2	4,012	18.3	1,936	8.8	1,287	5.9
1925.....	21,895	100	9,742	44.5	5,516	25.2	3,465	15.8	1,814	8.3	940	4.3
1924.....	25,656	100	13,618	53.1	6,565	25.6	3,251	12.7	2,281	8.9	1,124	4.4
1923.....	24,840	100	14,193	57.1	6,399	27.8	3,120	12.6	2,183	8.8	866	3.5
1922.....	21,336	100	13,694	64.2	4,267	18.5	2,664	12.5	1,738	8.1	742	3.5
1921.....	19,577	100	13,813	70.1	3,707	18.9	2,477	12.7	1,690	8.6	462	2.4
1920.....	23,736	100	15,323	64.6	4,922	20.7	2,736	11.5	1,709	7.2	N/A	N/A
1919.....	19,859	100	10,756	54.2	5,709	28.7	2,454	12.4	1,500	7.6	N/A	N/A
1918.....	15,923	100	8,267	51.9	4,339	27.2	2,469	15.5	1,403	9.0	N/A	N/A
1917.....	13,652	100	7,648	26.7	3,640	26.7	2,849	20.9	936	6.9	N/A	N/A
1916.....	6,299	100	1,851	29.4	2,637	41.9	2,136	33.9	667	11.0	N/A	N/A

N/A - Not applicable.

¹Adjusted gross income replaced net income in 1974.

²For 1944 and 1945, interest income was included with dividends.

EXHIBIT 3

Table 5.—Number of Returns and Percentage Distribution by Region and State, 1916-1979
 [Numbers of returns are in thousands]

Region and State	Year															
	1916		1920		1930		1940		1950		1960		1970		1979	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
United States.....	1,437	100	7,260	100	3,852	100	14,711	100	53,060	100	61,028	100	74,280	100	92,694	100
North-Atlantic Region.....	140	32.0	1,753	24.1	1,054	28.4	3,445	23.4	9,911	18.8	10,529	17.3	11,728	15.8	12,513	13.5
Maine.....	3	0.7	48	0.3	18	0.5	71	0.5	320	0.6	342	-	359	0.5	457	0.5
Massachusetts.....	31	7.1	402	5.5	202	5.4	668	4.5	1,931	3.7	2,004	3.3	2,283	3.1	2,515	2.7
Vermont.....	1	0.2	15	0.3	9	0.2	35	0.2	126	0.2	132	0.2	160	-	193	-
Connecticut.....	9	2.1	148	2.0	75	2.0	331	2.3	870	1.7	974	1.6	1,212	1.6	1,376	1.5
New Hampshire.....	1	0.2	36	0.5	14	0.4	54	0.4	210	0.4	233	0.4	299	0.4	424	0.5
Rhode Island.....	4	0.9	53	0.7	24	0.6	103	0.7	328	0.6	321	0.5	362	0.5	401	0.4
New York.....	91	20.8	1,047	14.4	712	19.2	2,183	14.8	6,124	11.6	6,524	10.7	7,054	9.5	7,147	7.7
Mid-Atlantic Region.....	80	18.3	1,300	17.9	677	18.3	2,634	17.9	8,689	16.5	9,322	15.3	10,913	14.7	12,545	13.5
Maryland.....	10	2.3	148	2.0	68	1.8	286	1.9	1,162	2.2	1,187	1.9	1,474	1.9	1,822	1.9
District of Columbia.....	7	1.6	70	0.9	51	1.4	162	1.1	373	0.7	342	0.7	320	0.4	316	0.3
New Jersey.....	19	4.3	297	4.1	188	5.1	736	5.0	2,008	3.8	2,306	3.8	2,829	3.8	3,153	3.4
Virginia.....	4	0.9	93	1.3	38	1.0	184	1.3	957	1.8	1,248	2.0	1,659	2.2	2,188	2.4
Delaware.....	1	0.2	19	0.3	9	0.2	38	0.3	128	0.2	159	0.3	207	0.3	248	0.3
Pennsylvania.....	39	8.9	673	9.3	323	8.7	1,228	8.3	4,060	7.7	4,080	6.7	4,425	6.0	4,818	5.2
Southeast Region.....	15	3.4	341	4.7	162	4.4	752	5.1	4,736	9.1	6,850	11.2	9,504	12.8	13,461	14.5
Georgia.....	3	0.7	73	1.0	29	0.8	130	0.9	771	1.5	1,055	1.7	1,542	2.1	2,116	2.3
Alabama.....	2	0.5	53	0.7	23	0.6	100	0.7	635	1.2	825	1.4	1,030	1.4	1,373	1.5
South Carolina.....	1	0.2	33	0.5	12	0.3	64	0.4	453	0.9	606	0.9	840	1.1	1,167	1.3
North Carolina.....	2	0.5	47	0.6	25	0.7	129	0.9	939	1.8	1,320	2.2	1,743	2.3	2,312	2.5
Mississippi.....	1	0.2	28	0.4	12	0.3	49	0.3	292	0.6	432	0.7	590	0.8	839	0.9
Florida.....	2	0.5	42	0.6	28	0.8	141	0.9	822	1.6	1,566	2.6	2,443	3.3	3,901	4.2
Tennessee.....	4	0.9	65	0.9	33	0.8	139	0.9	805	1.5	1,047	1.7	1,316	1.8	1,753	1.9
Central Region.....	46	11.0	1,117	15.4	471	12.7	2,280	15.5	8,323	15.8	8,952	14.7	10,532	14.2	12,484	13.5
Michigan.....	11	2.5	305	4.2	147	4.0	763	5.2	2,477	4.7	2,624	4.3	3,155	4.2	3,765	4.1
Indiana.....	7	1.6	190	2.6	66	1.8	354	2.4	1,464	2.8	1,566	2.6	1,879	2.5	2,228	2.4
Kentucky.....	4	0.9	78	1.1	31	0.8	132	0.9	715	1.4	855	1.4	1,034	1.4	1,310	1.4
West Virginia.....	3	0.7	96	1.3	27	0.7	125	0.8	600	1.1	544	0.9	556	0.8	667	0.7
Ohio.....	21	4.8	448	6.2	200	5.5	906	6.2	3,066	5.8	3,363	5.5	3,910	5.3	4,514	4.9

Footnotes at end of table.

EXHIBIT 3

Table 5.--Number of Returns and Percentage Distribution by Region and State, 1916-1979--Continued
 [Numbers of returns are in thousands]

Region and State	Year															
	1916		1920		1930		1940		1950		1960		1970		1979	
	Number of returns (1)	Percent of U.S. total (2)	Number of returns (3)	Percent of U.S. total (4)	Number of returns (5)	Percent of U.S. total (6)	Number of returns (7)	Percent of U.S. total (8)	Number of returns (9)	Percent of U.S. total (10)	Number of returns (11)	Percent of U.S. total (12)	Number of returns (13)	Percent of U.S. total (14)	Number of returns (15)	Percent of U.S. total (16)
Midwest Region.....	79	18.1	1,349	18.6	651	17.6	2,685	18.3	9,123	17.3	9,679	18.4	11,052	14.9	12,994	14.0
South Dakota.....	1	0.2	36	0.5	9	0.2	39	0.3	215	-	226	0.4	229	0.3	286	0.3
Iowa.....	8	1.8	183	2.5	40	1.1	255	1.7	938	1.8	957	1.6	1,029	1.4	1,203	1.3
North Dakota.....	1	0.2	24	0.3	8	0.2	40	0.3	199	0.4	207	0.3	215	0.3	274	0.3
Wisconsin.....	8	1.8	150	2.1	95	2.6	333	2.3	1,286	2.4	1,390	2.3	1,648	2.2	1,968	2.1
Nebraska.....	4	0.9	98	1.3	27	0.7	108	0.7	479	0.9	509	0.8	552	0.7	663	0.7
Missouri.....	13	3.0	162	2.2	86	2.3	330	2.2	1,346	2.6	1,472	2.4	1,681	2.3	1,971	2.1
Minnesota.....	7	1.6	154	2.1	58	1.6	305	2.1	1,076	2.0	1,155	1.9	1,389	1.9	1,728	1.9
Illinois.....	37	8.5	542	7.5	328	8.8	1,275	8.7	3,593	6.8	3,762	6.2	4,309	5.8	4,901	5.3
Southwest Region.....	29	6.6	627	8.6	258	7.0	1,054	7.2	5,248	11.0	6,632	10.9	8,443	11.4	12,044	13.0
New Mexico.....	1	0.2	14	0.2	6	0.2	30	0.2	179	3.4	275	0.5	342	0.5	511	0.6
Wyoming.....	1	0.2	26	0.4	7	0.2	29	0.2	101	0.2	116	0.2	126	0.2	205	0.2
Colorado.....	4	0.9	74	1.0	29	0.8	110	0.7	471	0.9	616	1.0	826	1.1	1,261	1.4
Arkansas.....	2	0.5	38	0.5	12	0.3	50	0.3	344	0.7	456	0.7	596	0.8	802	0.9
Louisiana.....	4	0.9	69	0.9	33	0.9	129	0.9	638	1.2	834	1.4	1,062	1.4	1,526	1.6
Oklahoma.....	3	0.7	82	1.1	33	0.9	114	0.8	607	1.2	723	1.2	861	1.2	1,149	1.2
Kansas.....	4	0.9	99	1.4	33	0.9	131	0.9	670	1.3	738	1.2	813	1.1	993	1.0
Texas.....	10	2.3	255	3.1	105	2.8	461	3.1	2,238	4.2	2,873	4.7	3,817	5.1	5,597	6.0
Western Region.....	35	8.0	773	10.6	437	11.8	1,860	12.6	6,626	12.6	8,894	14.6	11,702	15.8	16,188	17.5
Alaska.....	(²)	-	9	0.1	(³)	(³)	14	0.1	(³)	(³)	58	-	100	0.1	188	0.2
Idaho.....	1	0.2	25	0.3	8	0.2	44	0.3	191	0.4	216	0.4	251	0.3	353	0.4
Montana.....	2	0.5	46	0.6	12	0.3	67	0.5	209	0.4	227	0.4	250	0.3	332	0.4
Hawaii.....	1	0.2	14	0.2	8	0.2	43	0.3	180	0.3	234	0.4	302	0.4	413	0.4
Arizona.....	1	0.2	25	0.3	11	0.3	43	0.3	214	0.4	403	0.7	645	0.9	1,077	1.2
Oregon.....	3	0.7	68	0.9	26	0.7	125	0.8	553	1.1	610	0.9	771	1.0	1,101	1.2
Nevada.....	(²)	-	10	0.1	4	0.1	21	0.1	66	0.1	114	0.2	208	0.3	369	0.4
Utah.....	1	0.2	31	0.4	12	0.3	40	0.3	225	0.4	289	0.5	358	0.5	528	0.6
Washington.....	5	1.1	148	2.0	63	1.7	248	1.7	911	1.7	974	1.6	1,228	1.7	1,757	1.9
California.....	21	4.8	397	5.5	293	7.9	1,215	8.3	4,078	7.7	5,769	9.5	7,588	10.2	10,070	10.9
Other areas ⁴	-	-	-	-	-	-	-	-	-	-	167	0.3	402	0.5	467	0.5

¹Included in the U.S. total are 8 thousand returns of married women filing separately from their husbands.

²Less than 500 returns.

³Data for Alaska included in figures for the State of Washington.

⁴Includes data for returns of residents of Puerto Rico, APO/FPO and "Other".

NOTE: Dashes are less than 0.1.