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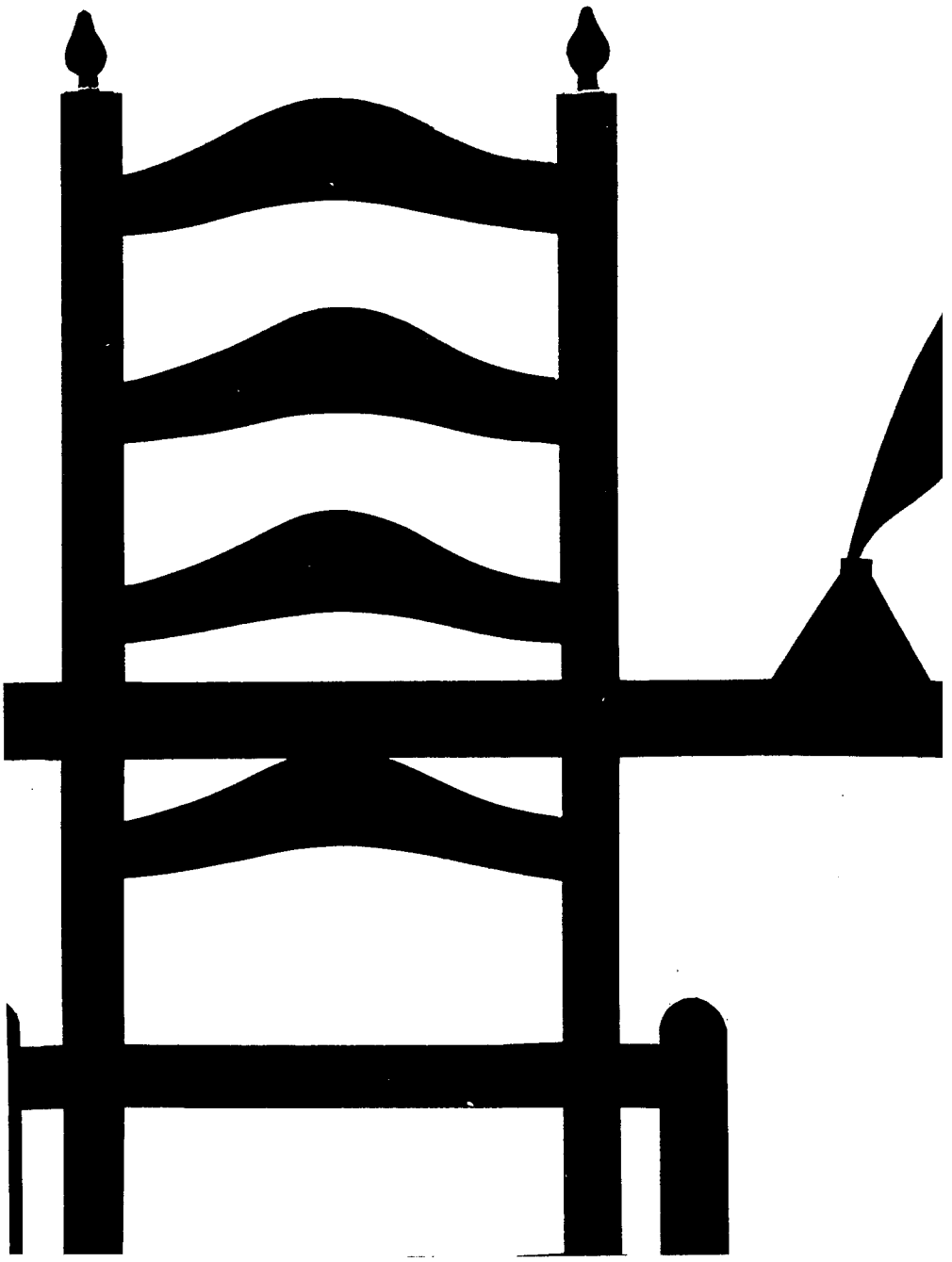

**This report annually contains data on sources of income, adjusted gross income, exemptions, total deductions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and tax payments. Also shown are foreign and domestic dividends, capital gains and losses, and selected income and tax items for States. Classifications are by tax status, size of adjusted gross income, marital status, form of deduction, and tax rates. A historical summary is provided in each issue.**


## Publication 79 (1-75)

Price $6.15 (paper cover)

Stock Number

Library of Congress Card No. 61-37567


### Suggested citation

Internal Revenue Service
Statistics of Income—1972, Individual Income Tax Returns
Washington, D.C. 1974

*Statistics of Income publications are for sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402*

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Corporation Income Tax Returns, 1971
Foreign Income and Taxes Reported on Corporation Income Tax Returns, 1968, 1969, and 1970
Individual Income Tax Returns, 1973, Preliminary
Sales of Capital Assets Reported on Individual Income Tax Returns for 1973
Small-Area Data from Individual Income Tax Returns, 1972
Personal Wealth Estimated from Estate Tax Returns, 1972
Estate Tax Returns, 1972

STATISTICS OF INCOME 1972

# INDIVIDUAL INCOME TAX RETURNS

Department of the Treasury
**Internal Revenue Service**

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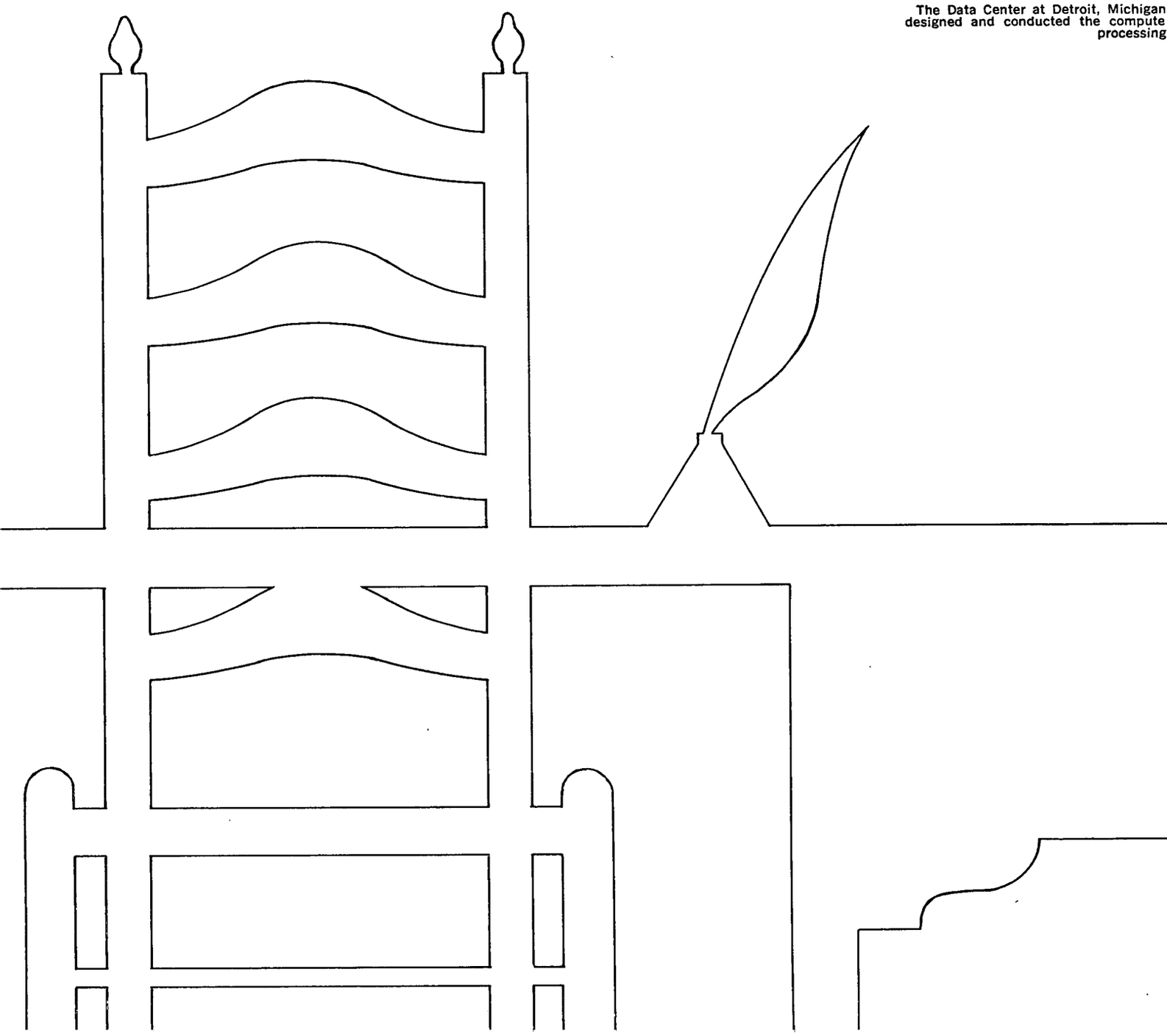
This report was prepared in the Income, Finance, and Wealth Branch by the Individual Income Statistics Staff under the direction of Jack Blacksin

The procedures for sampling, processing, and reviewing the data were developed by other branches of the Statistics Division. Statistical abstracting of the data was done by the Service Centers at Andover, Massachusetts; Austin, Texas; Chamblee, Georgia; Covington, Kentucky; Fresno, California; Holtsville, N.Y.; Kansas City, Missouri; Memphis, Tennessee; Philadelphia, Pennsylvania and Ogden, Utah

The Data Center at Detroit, Michigan designed and conducted the computer processing



# Letter of Transmittal

Treasury Department,
Office of Commissioner of Internal Revenue,
*Washington, D.C., January 16, 1975.*

Dear Mr. Secretary:

As required by section 6108 of the Internal Revenue Code, we are sending you the complete report, *Statistics of Income—1972, Individual Income Tax Returns.*

This report is based on a sample selected from some 78 million individual income tax returns filed during calendar year 1973. The report provides annual estimates on sources of income, exemptions, deductions, and computation of tax. In addition, information is presented on such newly-effective items as the limitation on standard deduction for taxpayers who were dependents of other taxpayers, deduction for household service and dependent care expenses, investment interest, itemized deduction for political contributions, and designation of a portion of tax for the Presidential Election Campaign Fund. Types of itemized deductions, tabulated biennially, are also included in this report. Major classifiers used are size of adjusted gross income, State of residence, and marital status of taxpayers.

Donald C. Alexander

*Commissioner of Internal Revenue.*

Hon. William E. Simon,
*Secretary of the Treasury.*

# Foreword

The data presented in this report are estimates based on a stratified sample of individual income tax returns, selected before audit, and represent coverage of Forms 1040 and 1040A filed by the Nation's taxpayers for income year 1972. The tax return filing population consisted largely of single persons under 65 with incomes of $2,050 or more and married couples under 65 with incomes of $2,800 or more; as well as single persons 65 and over with incomes of $2,800 or more; and married couples 65 and over with incomes of $4,300 or more. Coverage below these income levels was generally limited to persons filing for refund of income tax withheld, or to pay self-employment tax (see "Increase in Income Requirements for Filing" in Section 1 of this report).

To facilitate its use, this report is organized in ten sections. Each of the first five sections includes text, text tables, and charts, followed by detailed basic tables. A table of contents is provided at the front of each of these sections to permit easy reference to material in that section.

Section 6 contains explanations of the classifications and terms used in this report. The sources and limitations of the data and return-sampling procedures are described in section 7. Historical data for income years 1963 through 1972 are presented in section 8. Reproductions of the 1972 tax forms and instructions (section 9) and an index (section 10) are provided to further aid readers in using and understanding the data.

The Internal Revenue Code of 1954, as amended, provides the legal basis for tax activity detailed in this report. Amendments or administrative changes affecting data for 1972 include:

(1) The reintroduction of Short Form 1040A,
(2) The introduction of an automatic extension of time to file Form 1040,
(3) A lifting of the income levels at which returns were required to be filed,
(4) An increase in the deduction allowance for each exemption from $675 to $750,
(5) An increase in the low-income allowance from $1,050 to $1,300,
(6) The raising of the percentage standard deduction from 13 to 15 percent ($2,000 maximum),
(7) The limitation of the standard deduction on returns of dependents with unearned income,
(8) Liberalization of the deduction for finance charges,
(9) A limitation on the deduction of "investment interest,"
(10) Liberalization of the deduction for expenses for household and dependent care services,
(11) An allowance for contributions to candidates for public office used either as an itemized deduction or tax credit,
(12) The filing of Presidential Election Campaign Fund Statement,
(13) The introduction of a Work Incentive Program credit,
(14) A decrease in the maximum tax rate on "earned income" from 60 to 50 percent.

These changes are explained in greater detail in the affected sections of this report.

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Section 1

# Returns Filed and Sources of Income

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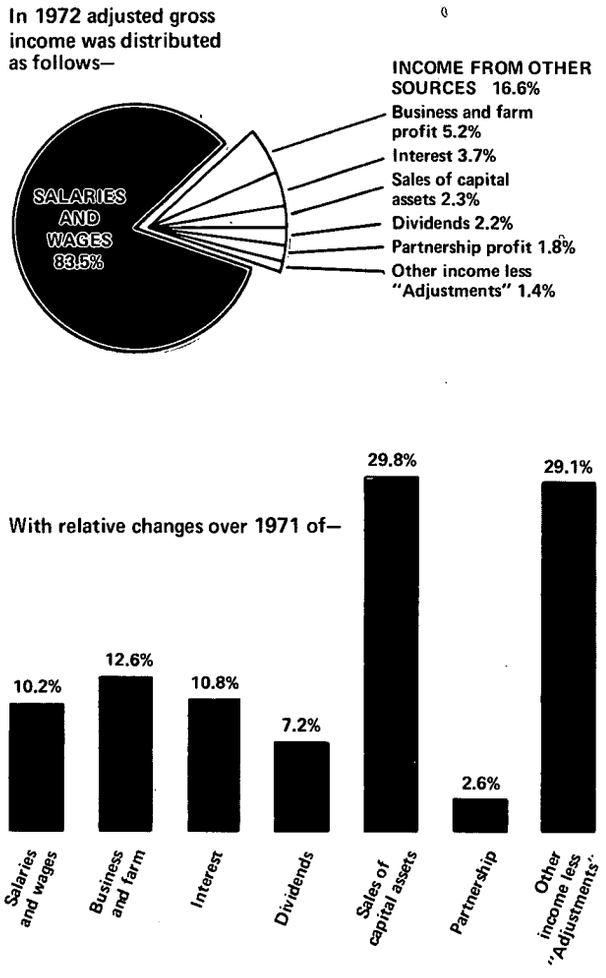
## Highlights of 1972

Adjusted gross income, salaries and wages (the largest component of adjusted gross income), and interest, increased by more than 10 percent over 1971 while net gain less loss from sales of capital assets rose nearly 30 percent (see chart 1A). Other major changes reflected in the 1972 data were an increase of nearly 90 percent in farm net profit less loss.

Chart 1A

**Components of income and relative change**




(after a 21 percent decrease for 1971—see table 1A), and a continuation of the general decline in the number of low-income returns filed (see chart 1B). The number of returns filed by persons age 65 or over (as indicated in section 4) increased for the first time in three years. These statistics, as well as others in this report, reflect both economic changes during 1972 as well as the effects of tax law changes contained in the Tax Reform Act of 1969 and Revenue Act of 1971. Major characteristics of returns filed for 1972 are summarized in tables 1A to 1D.

Table 1A.—MARITAL STATUS BY SIZE OF ADJUSTED GROSS INCOME, 1971 AND 1972

[All figures are estimates based on samples--Data are in thousands]

| Size of adjusted gross income and marital status | 1971 | 1972 | Change, 1971 to 1972 |
|---|---|---|---|
| | (1) | (2) | (3) |
| All adjusted gross income classes[1] | 74,576 | 77,573 | 2,997 |
| Joint returns of husbands and wives | 42,730 | 43,098 | 368 |
| Separate returns of husbands and wives | 2,091 | 2,403 | 312 |
| Returns of heads of households | 3,741 | 3,994 | 253 |
| Returns of surviving spouses | 267 | 241 | -26 |
| Returns of single persons | 25,748 | 27,837 | 2,089 |
| Under $5,000, total[1] | 27,155 | 26,963 | -192 |
| Joint returns of husbands and wives | 6,651 | 5,763 | -888 |
| Separate returns of husbands and wives | 1,197 | 1,293 | 96 |
| Returns of heads of households | 1,600 | 1,510 | -90 |
| Returns of surviving spouses | 128 | 131 | 3 |
| Returns of single persons | 17,579 | 18,267 | 688 |
| $5,000 under $10,000, total | 21,443 | 21,176 | -267 |
| Joint returns of husbands and wives | 12,958 | 11,690 | -1,268 |
| Separate returns of husbands and wives | 682 | 819 | 137 |
| Returns of heads of households | 1,611 | 1,790 | 179 |
| Returns of surviving sponses | 97 | 66 | -31 |
| Returns of single persons | 6,096 | 6,812 | 716 |
| $10,000 under $15,000, total | 14,604 | 15,364 | 760 |
| Joint returns of husbands and wives | 12,498 | 12,629 | 131 |
| Separate returns of husbands and wives | 165 | 224 | 59 |
| Returns of heads of households | 405 | 505 | 100 |
| Returns of surviving spouses | 29 | 28 | -1 |
| Returns of single persons | 1,507 | 1,978 | 471 |
| $15,000 or more, total | 11,374 | 14,069 | 2,695 |
| Joint returns of husbands and wives | 10,622 | 13,016 | 2,394 |
| Separate returns of husbands and wives | 48 | 68 | 20 |
| Returns of heads of households | 124 | 189 | 65 |
| Returns of surviving spouses | 13 | 16 | 3 |
| Returns of single persons | 567 | 780 | 213 |

[1]Includes returns with no adjusted gross income.
NOTE: Detail may not add to total because of rounding.

Table 1B.--SOURCES OF INCOME AND SELECTED TAX ITEMS, 1971 AND 1972

[All figures are estimates based on samples--number of returns are in thousands, money amounts are in millions]

| Item | 1971 | 1972 | Increase or decrease (-), 1972 over 1971 |
|---|---|---|---|
| | (1) | (2) | (3) |
| Number of returns, total | 74,576 | 77,573 | 2,997 |
| Taxable | 59,916 | 60,869 | 953 |
| Nontaxable | 14,660 | 16,704 | 2,044 |
| Adjusted gross income (less deficit) | 673,619 | 745,975 | 72,356 |
| Sources of income: | | | |
| Salaries and wages (gross) | 564,967 | 622,599 | 57,632 |
| Business or profession net profit less net loss | 32,038 | 34,453 | 2,415 |
| Farm net profit less net loss | 2,188 | 4,106 | 1,918 |
| Partnership net profit less net loss | 10,803 | 11,058 | 255 |
| Small business corporation net profit less net loss | 2,028 | 2,112 | 84 |
| Sales of capital assets net gain less net loss | 13,155 | 17,075 | 3,920 |
| Dividends in adjusted gross income | 15,671 | 16,794 | 1,123 |
| Interest received | 24,731 | 27,400 | 2,669 |
| Rent net income less net loss | 2,587 | 2,989 | 402 |
| Royalty net income less net loss | 859 | 911 | 52 |
| Estates and trusts net income less net loss | 1,579 | 1,823 | 244 |
| All other sources (net)[1] | 11,855 | 14,218 | 2,363 |
| Statutory Adjustments[2] | 8,848 | 9,565 | 717 |
| Income subject to tax | 412,417 | 445,590 | 33,173 |
| Total credits | 703 | 1,083 | 380 |
| Income tax after credits | 85,240 | 93,360 | 8,120 |
| Additional tax for tax preferences | 169 | 216 | 47 |
| Total income tax | 85,409 | 93,576 | 8,167 |
| Self-employment tax | 2,026 | 2,330 | 304 |
| Total tax liability[3] | 87,469 | 95,949 | 8,480 |

[1]Comprises income from pensions and annuities (taxable portion), gains and losses from sales of property other than capital assets, state income tax refunds, alimony, and other income or loss.
[2]Comprises sick pay exclusion, moving expense deduction, employee business expense deduction, and self-employed retirement deduction.
[3]The sum of total income tax, self-employment tax, social security taxes on tip income, and tax from recomputing prior-year investment credit.
NOTE: Detail may not add to total because of rounding.

## Short Form 1040A Reintroduced

Short Form 1040A was reintroduced for 1972. This form, which was discontinued for 1969, could be used: (a) if the taxpayer's income consisted entirely of wages, salaries, and tips; (b) if the taxpayer had no more than $200 in dividend income or $200 in interest income; (c) and if he did not

Chart 1B

**Returns filed, 1963 - 1972, by size of adjusted gross income**

*Millions of returns*

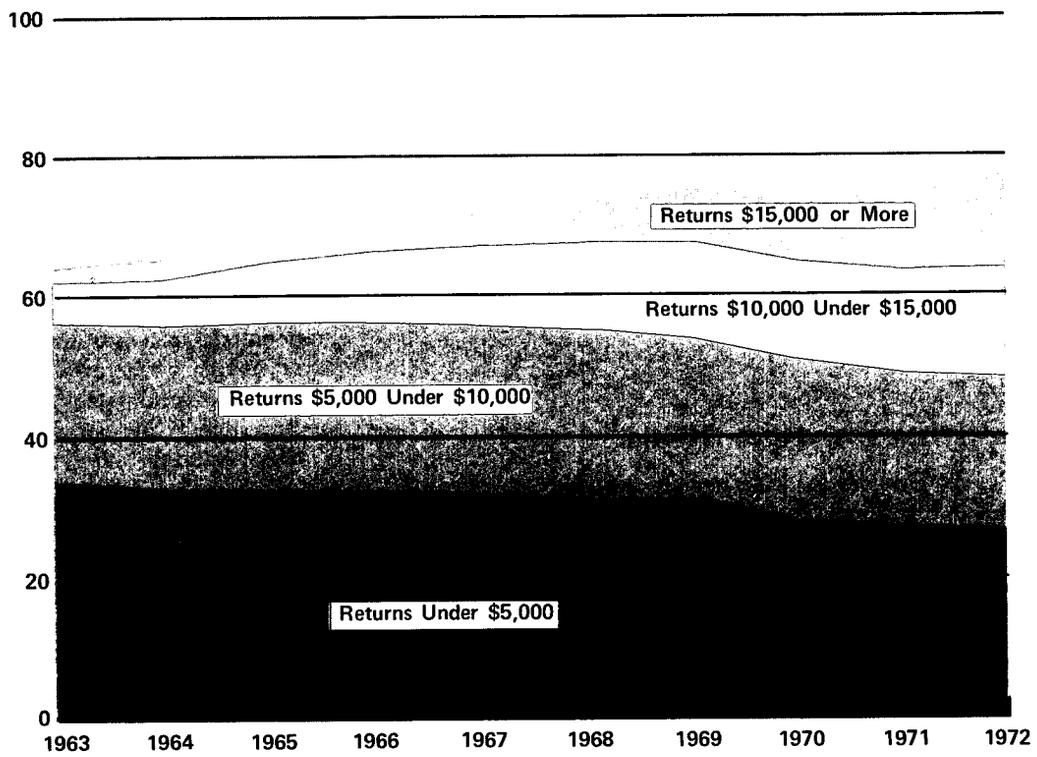



Table 1C.--RETURNS WITH POLITICAL CONTRIBUTIONS CREDIT, DEDUCTION, OR PRESIDENTIAL ELECTION CAMPAIGN FUND STATEMENT BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--data are in thousands]

| Size of adjusted gross income | Number of returns | Returns with-- Credit for political contributions | | Deduction for political contributions | | Presidential Election Campaign Fund Statement | |
|---|---|---|---|---|---|---|---|
| | | Number of returns | Amount of credit | Number of returns | Amount of deduction | Number of returns | Number of taxpayers on returns |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| Total | 3,829 | 1,749 | 26,549 | 964 | 52,280 | 1,517 | 2,612 |
| Under $5,000 | 282 | 138 | 1,281 | 30 | 709 | 144 | 167 |
| $5,000 under $10,000 | 780 | 382 | 4,999 | 99 | 2,808 | 369 | 571 |
| $10,000 under $15,000 | 902 | 423 | 6,392 | 172 | 6,903 | 397 | 707 |
| $15,000 under $25,000 | 1,087 | 501 | 8,144 | 282 | 13,077 | 422 | 804 |
| $25,000 under $50,000 | 559 | 260 | 4,790 | 221 | 15,650 | 149 | 292 |
| $50,000 under $100,000 | 167 | 40 | 819 | 115 | 9,127 | 29 | 56 |
| $100,000 or more | 53 | 5 | 121 | 46 | 4,007 | 7 | 14 |

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

itemize his deductions. For 1972, there was no limitation placed on the size of total income; by contrast, the previous Form 1040A could be used only by taxpayers with total income of $10,000 or less.

## Increase in Income Requirements for Filing

Prior to 1970, the general rule was that a taxpayer with $600 or more in income had to file a return. Beginning with tax year 1970, the income levels at which a return had to be filed were raised. For 1972, a return had to be filed by:

(a) a single person with gross income of at least $2,050, (Gross income included all income received—in the form of money, property, and services—that was not, by law, expressly exempt from tax.)

(b) a married couple (or a single person age 65 or or older) with gross income of at least $2,800,

(c) a married couple where one spouse was 65 or older and had combined gross income of at least $3,550,

(d) a married couple where both spouses were age 65 or older and had combined gross income of at least $4,300.

(e) a married person (regardless of age) whose spouse was filing a separate return (e.g. to obtain a refund of income tax withheld), if that married person had a gross income of $750 or more.

There were two major exceptions to these liberal filing requirements: a child being claimed as a dependent on his parents' return had to file if he had $750 or more of unearned income (dividends, interest, capital gains, etc.); and self-employed persons with "self-employment income" of $400 or more had to file tax returns in order to pay self-employment tax (see "Self-Employment Tax" in the "Explanation of Classifications and Terms").

## Characteristics of Form 1040A

Table 1D provides information on the characteristics of taxpayers filing Short Form 1040A returns. As might be expected, salaries and wages constituted virtually all—99.8 percent—of adjusted gross income. Dividends and interest, the remaining 0.2 percent, averaged about $50, one-quarter of the maximum allowable of $200. Thirteen percent of all married couples filed a Form 1040A return compared with over 48 percent of single taxpayers. About 63 percent of Form 1040A returns were taxable whereas almost 85 percent of Form 1040 returns were taxable.

## Political Campaign Funding

Chart 1C shows the distribution of returns classified by size of adjusted gross income for taxpayers electing to file the Presidential Election Campaign Fund Statement and for taxpayers taking an itemized deduction or tax credit for contributions to candidates for public office, items allowed for the first time by the Revenue Act of 1971. See "Explanation of Classifications and Terms" for a description of these items.

Table 1D.--1040A RETURNS: SOURCES OF INCOME AND INCOME TAX AFTER CREDITS BY MARITAL STATUS

[All figures are estimates based on samples--Data are in thousands]

| Item | All returns | | Joint returns of husbands and wives | | Separate returns of husbands and wives | | Returns of heads of households | | Returns of surviving spouses | | Returns of single persons | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| Adjusted gross income | 21,492 | 98,956,862 | 5,609 | 45,138,119 | 1,024 | 4,149,352 | 1,358 | 6,858,904 | 70 | 240,505 | 13,431 | 42,569,984 |
| Salaries and wages | 21,486 | 98,731,051 | 5,609 | 45,056,458 | 1,024 | 4,143,909 | 1,358 | 6,848,236 | 70 | 239,700 | 13,424 | 42,442,751 |
| Dividends | 236 | 11,842 | 83 | 2,911 | (*) | (*) | (*) | (*) | - | - | 134 | 4,981 |
| Interest | 3,975 | 201,362 | 1,205 | 66,741 | 102 | 4,580 | 137 | 7,347 | (*) | (*) | 2,522 | 121,890 |
| Other income | 17 | 12,607 | (*) | (*) | - | - | (*) | (*) | - | - | (*) | (*) |
| Income tax after credit | 13,429 | 8,688,289 | 4,655 | 4,013,202 | 720 | 370,304 | 1,018 | 524,524 | 29 | 9,634 | 7,007 | 3,770,626 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Amount detail may not add to total because of rounding.

Chart 1C

## Returns with presidential election campaign fund dollar check-off, and returns with credit or deduction for political contributions

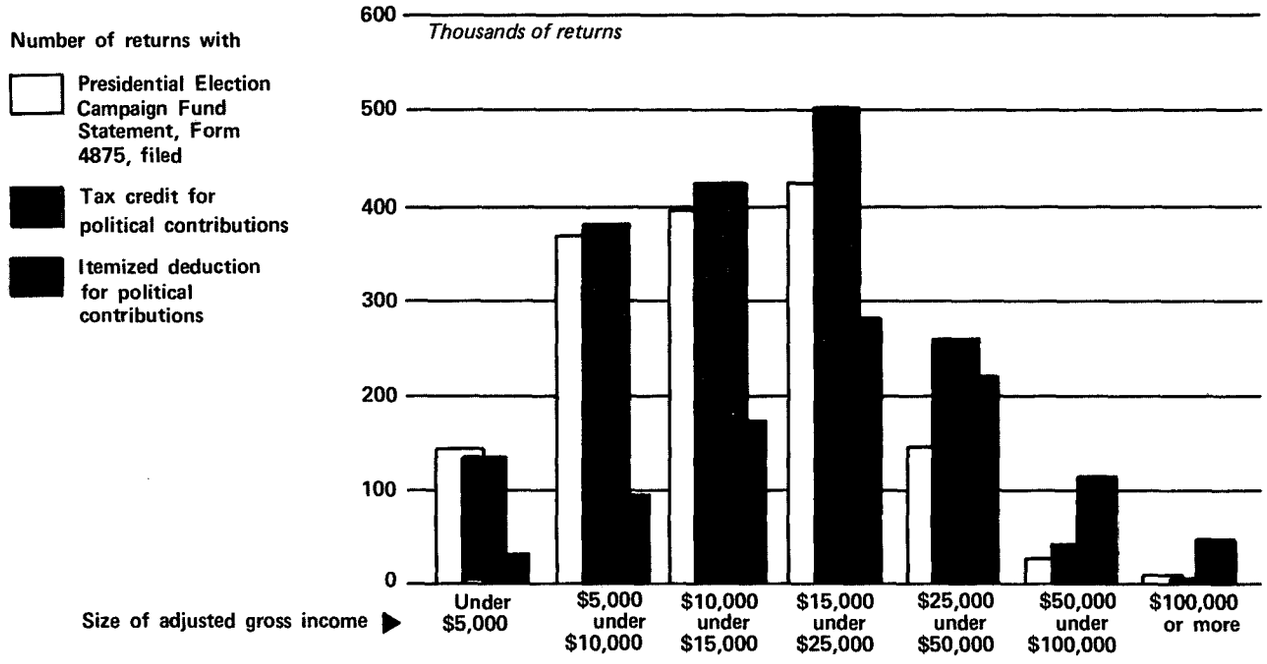


Table 1.1—SELECTED ITEMS, AVERAGE INCOME, AND AVERAGE TAX, BY SIZE AND ACCUMULATED SIZE OF ADJUSTED GROSS INCOME

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

| Size and accumulated size of adjusted gross income | All returns | | | | | Taxable returns | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Returns | | Adjusted gross income | | | Returns | | Adjusted gross income | | Income subject to tax | |
| | Number | Percent of total | Amount | Percent of total[1] | Average (Dollars) | Number | Percent of total | Amount | Percent of total[2] | Amount | Percent of total |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| SIZE OF ADJUSTED GROSS INCOME | | | | | | | | | | | |
| Total | 77,572,730 | 100.0 | [4]745,974,540 | - | 9,616 | 60,869,017 | 100.0 | [4]717,415,874 | - | 444,612,949 | 100.0 |
| No adjusted gross income | 440,435 | 0.6 | -2,950,226 | - | -7,198 | 1,801 | (5) | -155,107 | - | - | - |
| $1 under $1,000 | 5,671,422 | 7.3 | 3,093,756 | 0.4 | 545 | 22,894 | (5) | 21,285 | (5) | 2,160 | (5) |
| $1,000 under $2,000 | 5,860,523 | 7.6 | 8,765,931 | 1.2 | 1,496 | 156,223 | 0.3 | 259,776 | (5) | 63,328 | (5) |
| $2,000 under $3,000 | 4,980,988 | 6.4 | 12,397,055 | 1.7 | 2,489 | 3,034,523 | 5.0 | 7,660,147 | 1.1 | 1,422,784 | 0.3 |
| $3,000 under $4,000 | 4,954,358 | 6.4 | 17,343,979 | 2.3 | 3,501 | 3,676,185 | 6.0 | 12,941,558 | 1.8 | 4,321,204 | 1.0 |
| $4,000 under $5,000 | 5,055,586 | 6.5 | 22,685,715 | 3.0 | 4,487 | 4,332,734 | 7.1 | 19,476,296 | 2.7 | 8,085,413 | 1.8 |
| $5,000 under $6,000 | 4,731,472 | 6.1 | 25,998,241 | 3.5 | 5,495 | 4,357,401 | 7.2 | 23,962,329 | 3.3 | 11,160,393 | 2.5 |
| $6,000 under $7,000 | 4,251,533 | 5.5 | 27,643,361 | 3.7 | 6,502 | 4,050,374 | 6.7 | 26,343,043 | 3.7 | 13,334,338 | 3.0 |
| $7,000 under $8,000 | 4,272,799 | 5.5 | 32,012,938 | 4.3 | 7,492 | 4,122,407 | 6.8 | 30,885,739 | 4.3 | 16,466,843 | 3.7 |
| $8,000 under $9,000 | 4,020,665 | 5.2 | 34,142,692 | 4.6 | 8,492 | 3,949,790 | 6.5 | 33,539,315 | 4.7 | 18,558,920 | 4.2 |
| $9,000 under $10,000 | 3,899,385 | 5.0 | 36,997,378 | 5.0 | 9,488 | 3,845,630 | 6.3 | 36,484,881 | 5.1 | 20,496,801 | 4.6 |
| $10,000 under $11,000 | 3,641,679 | 4.7 | 38,220,835 | 5.1 | 10,495 | 3,616,615 | 5.9 | 37,959,055 | 5.3 | 22,114,763 | 5.0 |
| $11,000 under $12,000 | 3,460,349 | 4.5 | 39,773,069 | 5.3 | 11,494 | 3,440,936 | 5.7 | 39,550,940 | 5.5 | 23,238,360 | 5.2 |
| $12,000 under $13,000 | 3,107,882 | 4.0 | 38,827,863 | 5.2 | 12,493 | 3,091,449 | 5.1 | 38,623,742 | 5.4 | 23,138,580 | 5.2 |
| $13,000 under $14,000 | 2,781,429 | 3.6 | 37,483,389 | 5.0 | 13,476 | 2,770,646 | 4.6 | 37,338,426 | 5.2 | 22,891,695 | 5.1 |
| $14,000 under $15,000 | 2,372,816 | 3.1 | 34,357,664 | 4.6 | 14,480 | 2,364,657 | 3.9 | 34,240,554 | 4.8 | 21,471,591 | 4.8 |
| $15,000 under $20,000 | 7,773,413 | 10.0 | 133,253,331 | 17.9 | 17,142 | 7,755,147 | 12.7 | 132,944,126 | 18.5 | 87,911,733 | 19.8 |
| $20,000 under $25,000 | 3,093,728 | 4.0 | 68,449,109 | 9.2 | 22,125 | 3,087,340 | 5.1 | 68,308,357 | 9.5 | 47,925,315 | 10.8 |
| $25,000 under $30,000 | 1,266,377 | 1.6 | 34,416,463 | 4.6 | 27,177 | 1,261,643 | 2.1 | 34,286,288 | 4.8 | 24,793,510 | 5.6 |
| $30,000 under $50,000 | 1,337,578 | 1.7 | 49,578,235 | 6.6 | 37,066 | 1,334,324 | 2.2 | 49,454,209 | 6.9 | 36,651,587 | 8.2 |
| $50,000 under $100,000 | 483,677 | 0.6 | 31,983,024 | 4.3 | 66,125 | 482,087 | 0.8 | 31,877,108 | 4.4 | 24,450,533 | 5.5 |
| $100,000 under $200,000 | 91,707 | 0.1 | 11,993,092 | 1.6 | 130,776 | 91,390 | 0.2 | 11,951,343 | 1.7 | 9,220,813 | 2.1 |
| $200,000 under $500,000 | 19,233 | (5) | 5,415,003 | 0.7 | 281,547 | 19,145 | (5) | 5,390,673 | 0.8 | 4,003,041 | 0.9 |
| $500,000 under $1,000,000 | 2,666 | (5) | 1,791,260 | 0.2 | 671,891 | 2,652 | (5) | 1,782,578 | 0.2 | 1,283,022 | 0.3 |
| $1,000,000 or more | 1,030 | (5) | 2,301,383 | 0.3 | 2,234,352 | 1,024 | (5) | 2,289,213 | 0.3 | 1,606,222 | 0.4 |
| CUMULATED FROM SMALLEST SIZE OF ADJUSTED GROSS INCOME | | | | | | | | | | | |
| No adjusted gross income | 440,435 | 0.6 | -2,950,226 | - | -7,198 | 1,801 | (5) | -155,107 | - | - | - |
| $1 under $1,000 | 5,671,422 | 7.3 | [6]3,093,756 | 0.4 | 545 | 22,894 | (5) | [6]21,285 | (5) | 2,160 | (5) |
| $1 under $2,000 | 11,531,945 | 14.9 | 11,859,687 | 1.6 | 1,028 | 179,117 | 0.3 | 281,061 | (5) | 65,488 | (5) |
| $1 under $3,000 | 16,512,933 | 21.3 | 24,256,742 | 3.3 | 1,469 | 3,213,640 | 5.3 | 7,941,208 | 1.1 | 1,488,272 | 0.3 |
| $1 under $4,000 | 21,467,291 | 27.7 | 41,600,720 | 5.6 | 1,938 | 6,889,825 | 11.3 | 20,882,767 | 2.9 | 5,809,475 | 1.3 |
| $1 under $5,000 | 26,522,877 | 34.2 | 64,286,436 | 8.6 | 2,424 | 11,222,559 | 18.4 | 40,359,062 | 5.6 | 13,894,888 | 3.1 |
| $1 under $6,000 | 31,254,349 | 40.3 | 90,284,677 | 12.1 | 2,889 | 15,579,960 | 25.6 | 64,321,391 | 9.0 | 25,055,282 | 5.6 |
| $1 under $7,000 | 35,505,882 | 45.8 | 117,928,038 | 15.8 | 3,321 | 19,630,334 | 32.3 | 90,664,435 | 12.6 | 38,389,620 | 8.6 |
| $1 under $8,000 | 39,778,681 | 51.3 | 149,940,977 | 20.1 | 3,769 | 23,752,741 | 39.0 | 121,550,174 | 16.9 | 54,856,463 | 12.3 |
| $1 under $9,000 | 43,799,346 | 56.5 | 184,083,669 | 24.7 | 4,203 | 27,702,531 | 45.5 | 155,089,490 | 21.6 | 73,415,384 | 16.5 |
| $1 under $10,000 | 47,698,731 | 61.5 | 221,081,047 | 29.6 | 4,635 | 31,548,161 | 51.8 | 191,574,371 | 26.7 | 93,912,184 | 21.1 |
| $1 under $11,000 | 51,340,410 | 66.2 | 259,301,882 | 34.8 | 5,051 | 35,164,776 | 57.8 | 229,533,426 | 32.0 | 116,026,947 | 26.1 |
| $1 under $12,000 | 54,800,759 | 70.6 | 299,074,951 | 40.1 | 5,457 | 38,605,712 | 63.4 | 269,084,366 | 37.5 | 139,265,307 | 31.3 |
| $1 under $13,000 | 57,908,641 | 74.7 | 337,902,814 | 45.3 | 5,835 | 41,697,161 | 68.5 | 307,708,108 | 42.9 | 162,403,887 | 36.5 |
| $1 under $14,000 | 60,690,070 | 78.2 | 375,386,202 | 50.3 | 6,185 | 44,467,807 | 73.1 | 345,046,534 | 48.1 | 185,295,581 | 41.7 |
| $1 under $15,000 | 63,062,886 | 81.3 | 409,743,866 | 54.9 | 6,497 | 46,832,464 | 76.9 | 379,287,088 | 52.9 | 206,767,172 | 46.5 |
| $1 under $20,000 | 70,836,299 | 91.3 | 542,997,197 | 72.8 | 7,666 | 54,587,611 | 89.7 | 512,231,214 | 71.4 | 294,678,905 | 66.3 |
| $1 under $25,000 | 73,930,027 | 95.3 | 611,446,306 | 82.0 | 8,271 | 57,674,951 | 94.8 | 580,539,571 | 80.9 | 342,604,220 | 77.1 |
| $1 under $30,000 | 75,196,404 | 96.9 | 645,862,768 | 86.6 | 8,589 | 58,936,594 | 96.8 | 614,825,858 | 85.7 | 367,397,730 | 82.6 |
| $1 under $50,000 | 76,533,982 | 98.7 | 695,441,003 | 93.2 | 9,087 | 60,270,918 | 99.0 | 664,280,068 | 92.6 | 404,049,317 | 90.9 |
| $1 under $100,000 | 77,017,659 | 99.3 | 727,424,027 | 97.5 | 9,445 | 60,753,005 | 99.8 | 696,157,176 | 97.0 | 428,499,850 | 96.4 |
| $1 under $200,000 | 77,109,366 | 99.4 | 739,417,119 | 99.1 | 9,589 | 60,844,395 | 100.0 | 708,108,519 | 98.7 | 437,720,663 | 98.4 |
| $1 under $500,000 | 77,128,599 | 99.4 | 744,832,122 | 99.8 | 9,657 | 60,863,540 | 100.0 | 713,499,192 | 99.5 | 441,723,704 | 99.4 |
| $1 under $1,000,000 | 77,131,265 | 99.4 | 746,623,382 | 100.0 | 9,680 | 60,866,192 | 100.0 | 715,281,770 | 99.7 | 443,006,726 | 99.6 |
| Returns with adjusted gross income | 77,132,295 | 99.4 | 748,924,765 | 100.0 | 9,710 | 60,867,216 | 100.0 | 717,570,983 | 100.0 | 444,612,949 | 100.0 |
| All returns | 77,572,730 | 100.0 | [4]745,974,540 | - | 9,616 | 60,869,017 | 100.0 | [4]717,415,874 | - | 444,612,949 | 100.0 |
| CUMULATED FROM LARGEST SIZE OF ADJUSTED GROSS INCOME | | | | | | | | | | | |
| $1,000,000 or more | 1,030 | (5) | 2,301,383 | 0.3 | 2,234,352 | 1,024 | (5) | 2,289,213 | 0.3 | 1,606,222 | 0.4 |
| $500,000 or more | 3,696 | (5) | 4,092,643 | 0.5 | 1,107,317 | 3,676 | (5) | 4,071,791 | 0.6 | 2,889,244 | 0.6 |
| $200,000 or more | 22,929 | (5) | 9,507,646 | 1.3 | 414,656 | 22,821 | (5) | 9,462,464 | 1.3 | 6,892,285 | 1.6 |
| $100,000 or more | 114,636 | 0.1 | 21,500,738 | 2.9 | 187,557 | 114,211 | 0.2 | 21,413,808 | 3.0 | 16,113,098 | 3.6 |
| $50,000 or more | 598,313 | 0.8 | 53,483,762 | 7.2 | 89,391 | 596,298 | 1.0 | 53,290,915 | 7.4 | 40,563,631 | 9.1 |
| $30,000 or more | 1,935,891 | 2.5 | 103,061,997 | 13.8 | 53,238 | 1,930,622 | 3.2 | 102,745,125 | 14.3 | 77,215,218 | 17.4 |
| $25,000 or more | 3,202,268 | 4.1 | 137,478,460 | 18.4 | 42,932 | 3,192,265 | 5.2 | 137,031,413 | 19.1 | 102,008,728 | 22.9 |
| $20,000 or more | 6,295,996 | 8.1 | 205,927,568 | 27.6 | 32,708 | 6,279,605 | 10.3 | 205,339,770 | 28.6 | 149,934,043 | 33.7 |
| $15,000 or more | 14,069,409 | 18.1 | 339,180,899 | 45.5 | 24,108 | 14,034,752 | 23.1 | 338,283,895 | 47.2 | 237,845,776 | 53.5 |
| $14,000 or more | 16,442,225 | 21.2 | 373,538,563 | 50.1 | 22,718 | 16,399,409 | 26.9 | 372,524,450 | 51.9 | 259,317,367 | 58.3 |
| $13,000 or more | 19,223,654 | 24.8 | 411,021,952 | 55.1 | 21,381 | 19,170,055 | 31.5 | 409,862,875 | 57.1 | 282,209,062 | 63.5 |
| $12,000 or more | 22,331,536 | 28.8 | 449,849,815 | 60.3 | 20,144 | 22,261,504 | 36.6 | 448,486,618 | 62.5 | 305,347,641 | 68.7 |
| $11,000 or more | 25,791,885 | 33.2 | 489,622,883 | 65.6 | 18,984 | 25,702,440 | 42.2 | 488,037,557 | 68.0 | 328,586,001 | 73.9 |
| $10,000 or more | 29,433,564 | 37.9 | 527,843,719 | 70.8 | 17,933 | 29,319,055 | 48.2 | 525,996,613 | 73.3 | 350,700,764 | 78.9 |
| $9,000 or more | 33,332,949 | 43.0 | 564,841,096 | 75.7 | 16,945 | 33,164,685 | 54.5 | 562,481,494 | 78.4 | 371,197,564 | 83.5 |
| $8,000 or more | 37,353,614 | 48.2 | 598,983,789 | 80.3 | 16,035 | 37,114,475 | 61.0 | 596,020,809 | 83.1 | 389,756,485 | 87.7 |
| $7,000 or more | 41,626,413 | 53.7 | 630,996,727 | 84.6 | 15,159 | 41,236,882 | 67.7 | 626,906,548 | 87.4 | 406,223,328 | 91.4 |
| $6,000 or more | 45,877,946 | 59.1 | 658,640,088 | 88.3 | 14,356 | 45,287,256 | 74.4 | 653,249,592 | 91.1 | 419,557,666 | 94.4 |
| $5,000 or more | 50,609,418 | 65.2 | 684,638,330 | 91.8 | 13,528 | 49,644,657 | 81.6 | 677,211,921 | 94.4 | 430,718,060 | 96.9 |
| $4,000 or more | 55,665,004 | 71.8 | 707,324,045 | 94.8 | 12,707 | 53,977,391 | 88.7 | 696,688,217 | 97.1 | 438,803,473 | 98.7 |
| $3,000 or more | 60,619,362 | 78.1 | 724,668,024 | 97.1 | 11,954 | 57,653,576 | 94.7 | 709,629,775 | 98.9 | 443,124,676 | 99.7 |
| $2,000 or more | 65,600,350 | 84.6 | 737,065,078 | 98.8 | 11,236 | 60,688,099 | 99.7 | 717,289,922 | 100.0 | 444,547,460 | 100.0 |
| $1,000 or more | 71,460,873 | 92.1 | 745,831,009 | 100.0 | 10,437 | 60,844,322 | 100.0 | 717,549,698 | 100.0 | 444,610,788 | 100.0 |
| $1 or more | 77,132,295 | 99.4 | 748,924,765 | 100.0 | 9,710 | 60,867,216 | 100.0 | 717,570,983 | 100.0 | 444,612,949 | 100.0 |
| All returns | 77,572,730 | 100.0 | [4]745,974,540 | - | 9,616 | 60,869,017 | 100.0 | [4]717,415,874 | - | 444,612,949 | 100.0 |

Footnotes at end of table.

Table 1.1—SELECTED ITEMS, AVERAGE INCOME, AND AVERAGE TAX, BY SIZE AND ACCUMULATED SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size and accumulated size of adjusted gross income | Taxable returns--Continued | | | | | | | | Coefficient of variation (Percent)** | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Income tax after credits | | | Total income tax[3] | | | | | | | |
| | Number of returns | Amount | Percent of total | Amount | Percent of total | Percent of income subject to tax | Percent of adjusted gross income | Average income tax (Dollars) | Adjusted gross income | Income subject to tax | Income tax after credits |
| | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (a) | (b) | (c) |
| SIZE OF ADJUSTED GROSS INCOME | | | | | | | | | | | |
| Total | 60,865,128 | 93,359,829 | 100.0 | 93,576,113 | 100.0 | 21.0 | 13.0 | 1,537 | (5) | 0.1 | 0.1 |
| No adjusted gross income | - | - | - | 12,198 | (5) | (5) | (5) | 6,773 | 1.6 | - | - |
| $1 under $1,000 | 22,879 | 298 | (5) | 387 | (5) | 17.9 | 1.8 | 17 | 1.1 | 59.5 | 60.5 |
| $1,000 under $2,000 | 156,179 | 8,991 | (5) | 9,186 | (5) | 14.5 | 3.5 | 59 | 0.4 | 2.0 | 2.2 |
| $2,000 under $3,000 | 3,034,513 | 202,749 | 0.2 | 202,893 | 0.2 | 14.3 | 2.6 | 67 | 0.3 | 2.9 | 3.0 |
| $3,000 under $4,000 | 3,676,167 | 639,668 | 0.7 | 639,829 | 0.7 | 14.8 | 4.9 | 174 | 0.2 | 0.1 | 0.1 |
| $4,000 under $5,000 | 4,332,621 | 1,252,702 | 1.3 | 1,252,894 | 1.3 | 15.5 | 6.4 | 289 | (5) | (5) | (5) |
| $5,000 under $6,000 | 4,357,387 | 1,787,308 | 1.9 | 1,787,531 | 1.9 | 16.0 | 7.5 | 410 | 0.4 | (5) | (5) |
| $6,000 under $7,000 | 4,050,355 | 2,174,822 | 2.3 | 2,175,030 | 2.3 | 16.3 | 8.3 | 537 | 0.2 | 0.9 | 1.0 |
| $7,000 under $8,000 | 4,122,367 | 2,741,206 | 2.9 | 2,741,335 | 2.9 | 16.6 | 8.9 | 665 | 0.3 | 1.2 | 1.4 |
| $8,000 under $9,000 | 3,949,769 | 3,139,110 | 3.4 | 3,139,234 | 3.4 | 16.9 | 9.4 | 795 | 0.3 | 0.3 | 0.5 |
| $9,000 under $10,000 | 3,845,579 | 3,507,954 | 3.8 | 3,508,101 | 3.7 | 17.1 | 9.6 | 912 | 0.2 | 0.5 | 0.6 |
| $10,000 under $11,000 | 3,616,610 | 3,834,413 | 4.1 | 3,834,497 | 4.1 | 17.3 | 10.1 | 1,060 | 0.1 | (5) | (5) |
| $11,000 under $12,000 | 3,440,915 | 4,061,133 | 4.3 | 4,061,413 | 4.3 | 17.5 | 10.3 | 1,180 | 0.1 | (5) | (5) |
| $12,000 under $13,000 | 3,091,411 | 4,087,056 | 4.4 | 4,087,184 | 4.4 | 17.7 | 10.6 | 1,322 | 0.2 | 0.2 | 0.2 |
| $13,000 under $14,000 | 2,770,604 | 4,099,389 | 4.4 | 4,099,611 | 4.4 | 17.9 | 11.0 | 1,480 | 0.1 | 0.3 | 0.2 |
| $14,000 under $15,000 | 2,364,636 | 3,902,733 | 4.2 | 3,903,170 | 4.2 | 18.2 | 11.4 | 1,651 | 0.1 | 0.3 | 0.4 |
| $15,000 under $20,000 | 7,755,032 | 16,679,870 | 17.9 | 16,681,550 | 17.8 | 19.0 | 12.5 | 2,151 | (5) | 0.1 | 0.1 |
| $20,000 under $25,000 | 3,087,131 | 9,814,292 | 10.5 | 9,816,508 | 10.5 | 20.5 | 14.4 | 3,180 | 0.1 | 0.2 | 0.2 |
| $25,000 under $30,000 | 1,261,528 | 5,476,053 | 5.9 | 5,477,599 | 5.9 | 22.1 | 16.0 | 4,342 | 0.1 | 0.1 | 0.1 |
| $30,000 under $50,000 | 1,334,022 | 9,417,927 | 10.1 | 9,427,594 | 10.1 | 25.7 | 19.1 | 7,065 | 0.2 | 0.3 | 0.4 |
| $50,000 under $100,000 | 481,654 | 8,503,242 | 9.1 | 8,528,394 | 9.1 | 34.9 | 26.8 | 17,691 | (5) | (5) | (5) |
| $100,000 under $200,000 | 91,119 | 4,100,574 | 4.4 | 4,136,163 | 4.4 | 44.9 | 34.6 | 45,258 | 0.4 | 0.4 | 0.5 |
| $200,000 under $500,000 | 19,019 | 2,151,770 | 2.3 | 2,198,397 | 2.3 | 54.9 | 40.8 | 114,829 | (8) | (8) | (8) |
| $500,000 under $1,000,000 | 2,618 | 782,241 | 0.8 | 809,142 | 0.9 | 63.1 | 45.4 | 305,106 | (8) | (8) | (8) |
| $1,000,000 or more | 1,013 | 994,328 | 1.1 | 1,046,273 | 1.1 | 65.1 | 45.7 | 1,021,751 | (8) | (8) | (8) |
| CUMULATED FROM SMALLEST SIZE OF ADJUSTED GROSS INCOME | | | | | | | | | | | |
| No adjusted gross income | - | - | - | 12,198 | (7) | (7) | (7) | 6,773 | | | |
| $1 under $1,000 | 22,879 | 298 | (5) | 387 | (5) | 17.9 | 1.8 | 17 | | | |
| $1 under $2,000 | 179,058 | 9,289 | (5) | 9,573 | (5) | 14.6 | 3.4 | 53 | | | |
| $1 under $3,000 | 3,213,571 | 212,038 | 0.2 | 212,467 | 0.2 | 14.3 | 2.7 | 66 | | | |
| $1 under $4,000 | 6,889,738 | 851,706 | 0.9 | 852,296 | 0.9 | 14.7 | 4.1 | 124 | | | |
| $1 under $5,000 | 11,222,359 | 2,104,409 | 2.3 | 2,105,189 | 2.2 | 15.2 | 5.2 | 188 | | | |
| $1 under $6,000 | 15,579,746 | 3,891,717 | 4.2 | 3,892,720 | 4.2 | 15.5 | 6.1 | 250 | | | |
| $1 under $7,000 | 19,630,101 | 6,066,539 | 6.5 | 6,067,750 | 6.5 | 15.8 | 6.7 | 309 | | | |
| $1 under $8,000 | 23,752,468 | 8,807,745 | 9.4 | 8,809,084 | 9.4 | 16.1 | 7.2 | 371 | | | |
| $1 under $9,000 | 27,702,237 | 11,946,856 | 12.8 | 11,948,318 | 12.8 | 16.3 | 7.7 | 431 | | | |
| $1 under $10,000 | 31,547,816 | 15,454,810 | 16.6 | 15,456,419 | 16.5 | 16.5 | 8.1 | 490 | | | |
| $1 under $11,000 | 35,164,426 | 19,289,223 | 20.7 | 19,290,916 | 20.6 | 16.6 | 8.4 | 549 | | | |
| $1 under $12,000 | 38,605,341 | 23,350,355 | 25.0 | 23,352,329 | 25.0 | 16.8 | 8.7 | 605 | | | |
| $1 under $13,000 | 41,696,752 | 27,437,411 | 29.4 | 27,439,513 | 29.3 | 16.9 | 8.9 | 658 | | | |
| $1 under $14,000 | 44,467,356 | 31,536,800 | 33.8 | 31,539,123 | 33.7 | 17.0 | 9.1 | 709 | | | |
| $1 under $15,000 | 46,831,992 | 35,439,533 | 38.0 | 35,442,293 | 37.9 | 17.1 | 9.3 | 757 | | | |
| $1 under $20,000 | 54,587,024 | 52,119,403 | 55.8 | 52,123,843 | 55.7 | 17.7 | 10.2 | 955 | | | |
| $1 under $25,000 | 57,674,155 | 61,933,695 | 66.3 | 61,940,351 | 66.2 | 18.1 | 10.7 | 1,074 | | | |
| $1 under $30,000 | 58,935,683 | 67,409,747 | 72.2 | 67,417,950 | 72.0 | 18.4 | 11.0 | 1,144 | | | |
| $1 under $50,000 | 60,269,705 | 76,827,675 | 82.3 | 76,845,543 | 82.1 | 19.0 | 11.6 | 1,275 | | | |
| $1 under $100,000 | 60,751,359 | 85,330,916 | 91.4 | 85,373,937 | 91.2 | 19.9 | 12.3 | 1,405 | | | |
| $1 under $200,000 | 60,842,478 | 89,431,490 | 95.8 | 89,510,100 | 95.7 | 20.4 | 12.6 | 1,471 | | | |
| $1 under $500,000 | 60,861,497 | 91,583,261 | 98.1 | 91,708,497 | 98.0 | 20.8 | 12.9 | 1,507 | | | |
| $1 under $1,000,000 | 60,864,115 | 92,365,502 | 98.9 | 92,517,639 | 98.9 | 20.9 | 12.9 | 1,520 | | | |
| Returns with adjusted gross income | 60,865,128 | 93,359,830 | 100.0 | 93,563,911 | 100.0 | 21.0 | 13.0 | 1,537 | | | |
| All returns | 60,865,128 | 93,359,829 | 100.0 | 93,576,113 | 100.0 | 21.0 | 13.0 | 1,537 | | Not available | |
| CUMULATED FROM LARGEST SIZE OF ADJUSTED GROSS INCOME | | | | | | | | | | | |
| $1,000,000 or more | 1,013 | 994,328 | 1.1 | 1,046,273 | 1.1 | 65.1 | 45.7 | 1,021,751 | | | |
| $500,000 or more | 3,631 | 1,776,569 | 1.9 | 1,855,415 | 2.0 | 64.2 | 45.6 | 504,737 | | | |
| $200,000 or more | 22,650 | 3,928,339 | 4.2 | 4,053,812 | 4.3 | 58.8 | 42.8 | 177,635 | | | |
| $100,000 or more | 113,769 | 8,028,913 | 8.6 | 8,189,974 | 8.8 | 50.8 | 38.2 | 71,709 | | | |
| $50,000 or more | 595,423 | 16,532,155 | 17.7 | 16,718,368 | 17.9 | 41.2 | 31.4 | 28,037 | | | |
| $30,000 or more | 1,929,445 | 25,950,082 | 27.8 | 26,145,962 | 27.9 | 33.9 | 25.4 | 13,543 | | | |
| $25,000 or more | 3,190,973 | 31,426,135 | 33.7 | 31,623,561 | 33.8 | 31.0 | 23.1 | 9,906 | | | |
| $20,000 or more | 6,278,104 | 41,240,427 | 44.2 | 41,440,068 | 44.3 | 27.6 | 20.2 | 6,599 | | | |
| $15,000 or more | 14,033,136 | 57,920,297 | 62.0 | 58,121,619 | 62.1 | 24.4 | 17.2 | 4,141 | | | |
| $14,000 or more | 16,397,772 | 61,823,030 | 66.2 | 62,024,788 | 66.3 | 23.9 | 16.6 | 3,782 | | | |
| $13,000 or more | 19,168,376 | 65,922,418 | 70.6 | 66,124,399 | 70.7 | 23.4 | 16.1 | 3,449 | | | |
| $12,000 or more | 22,259,787 | 70,009,474 | 75.0 | 70,211,583 | 75.0 | 23.0 | 15.7 | 3,154 | | | |
| $11,000 or more | 25,700,702 | 74,070,607 | 79.3 | 74,272,995 | 79.4 | 22.6 | 15.2 | 2,890 | | | |
| $10,000 or more | 29,317,312 | 77,905,020 | 83.4 | 78,107,492 | 83.5 | 22.3 | 14.8 | 2,664 | | | |
| $9,000 or more | 33,162,891 | 81,412,974 | 87.2 | 81,615,593 | 87.2 | 22.0 | 14.5 | 2,461 | | | |
| $8,000 or more | 37,112,660 | 84,552,084 | 90.6 | 84,754,827 | 90.6 | 21.7 | 14.2 | 2,284 | | | |
| $7,000 or more | 41,235,027 | 87,293,290 | 93.5 | 87,496,162 | 93.5 | 21.5 | 14.0 | 2,122 | | | |
| $6,000 or more | 45,285,382 | 89,468,113 | 95.8 | 89,671,191 | 95.8 | 21.4 | 13.7 | 1,980 | | | |
| $5,000 or more | 49,642,769 | 91,255,421 | 97.7 | 91,458,722 | 97.7 | 21.2 | 13.5 | 1,842 | | | |
| $4,000 or more | 53,975,390 | 92,508,123 | 99.1 | 92,711,616 | 99.1 | 21.1 | 13.3 | 1,718 | | | |
| $3,000 or more | 57,651,557 | 93,147,791 | 99.8 | 93,351,444 | 99.8 | 21.1 | 13.2 | 1,619 | | | |
| $2,000 or more | 60,686,070 | 93,350,540 | 100.0 | 93,554,338 | 100.0 | 21.0 | 13.0 | 1,542 | | | |
| $1,000 or more | 60,842,249 | 93,359,532 | 100.0 | 93,563,524 | 100.0 | 21.0 | 13.0 | 1,538 | | | |
| $1 or more | 60,865,128 | 93,359,829 | 100.0 | 93,563,911 | 100.0 | 21.0 | 13.0 | 1,537 | | | |
| All returns | 60,865,128 | 93,359,829 | 100.0 | 93,576,113 | 100.0 | 21.0 | 13.0 | 1,537 | | | |

[1]Percents are based on total adjusted gross income of $748,924,766 instead of adjusted gross income less deficit of $745,974,540.
[2]Percents are based on total adjusted gross income of $717,570,981 instead of adjusted gross income less deficit of $717,415,874.
[3]Income tax after credits plus additional tax for tax preferences.
[4]Adjusted gross income less deficit.
[5]Less than 0.05 percent.
[6]None of the subsequent adjusted gross income classes in this column includes the deficit amount.
[7]Percent not computed when total income tax greater than income subject to tax and adjusted gross income.
[8]Returns in these cells are not subject to sampling variability.
NOTE: Amount detail may not add to total because of rounding.
**See Sampling Variability in Section 7 for interpretation and limitation of these coefficient of variation estimates.

Table 1.2--ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS

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

| Size of adjusted gross income | All returns | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Income subject to tax | | Income tax after credits | | Total income tax | |
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| All returns, total | 77,572,730 | [1] 745,974,540 | 166,441,614 | 154,855,661 | 61,320,024 | 445,589,847 | 60,865,128 | 93,359,829 | 60,869,017 | 93,576,113 |
| No adjusted gross income | 440,435 | -2,950,226 | - | 894,505 | - | - | - | - | 1,801 | 12,198 |
| $1 under $1,000 | 5,671,422 | 3,093,756 | 7,169,183 | 5,357,251 | 22,979 | 2,164 | 22,879 | 298 | 22,894 | 387 |
| $1,000 under $2,000 | 5,860,523 | 8,765,931 | 7,407,036 | 6,398,050 | 157,680 | 63,743 | 156,179 | 8,991 | 156,223 | 9,186 |
| $2,000 under $3,000 | 4,980,988 | 12,397,055 | 6,387,089 | 6,490,585 | 3,074,337 | 1,433,711 | 3,034,513 | 202,749 | 3,034,523 | 202,893 |
| $3,000 under $4,000 | 4,954,358 | 17,343,979 | 6,523,966 | 7,595,175 | 3,773,284 | 4,387,846 | 3,676,167 | 639,668 | 3,676,185 | 639,829 |
| $4,000 under $5,000 | 5,055,586 | 22,685,715 | 6,904,246 | 8,170,930 | 4,406,217 | 8,142,756 | 4,332,621 | 1,252,702 | 4,332,734 | 1,252,894 |
| $5,000 under $6,000 | 4,731,472 | 25,998,241 | 6,805,057 | 8,270,876 | 4,419,504 | 11,242,277 | 4,357,387 | 1,787,308 | 4,357,401 | 1,787,531 |
| $6,000 under $7,000 | 4,251,533 | 27,643,361 | 6,355,867 | 8,018,290 | 4,097,297 | 13,421,075 | 4,050,355 | 2,174,822 | 4,050,374 | 2,175,030 |
| $7,000 under $8,000 | 4,272,799 | 32,012,938 | 6,906,023 | 8,708,822 | 4,155,966 | 16,542,679 | 4,122,367 | 2,741,206 | 4,122,407 | 2,741,335 |
| $8,000 under $9,000 | 4,020,665 | 34,142,692 | 6,894,445 | 8,670,621 | 3,972,052 | 18,615,142 | 3,949,769 | 3,139,110 | 3,949,790 | 3,139,234 |
| $9,000 under $10,000 | 3,899,385 | 36,997,378 | 7,347,577 | 9,120,011 | 3,864,831 | 20,564,492 | 3,845,579 | 3,507,954 | 3,845,630 | 3,508,101 |
| $10,000 under $11,000 | 3,641,679 | 38,220,835 | 7,454,332 | 8,598,775 | 3,628,141 | 22,167,273 | 3,616,610 | 3,834,413 | 3,616,615 | 3,834,497 |
| $11,000 under $12,000 | 3,460,349 | 39,773,069 | 7,880,313 | 8,608,214 | 3,450,223 | 23,286,070 | 3,440,915 | 4,061,133 | 3,440,936 | 4,061,413 |
| $12,000 under $13,000 | 3,107,882 | 38,827,863 | 7,644,909 | 7,989,052 | 3,100,974 | 23,190,255 | 3,091,411 | 4,087,056 | 3,091,449 | 4,087,184 |
| $13,000 under $14,000 | 2,781,429 | 37,483,389 | 7,311,479 | 7,244,568 | 2,776,251 | 22,929,534 | 2,770,604 | 4,099,389 | 2,770,646 | 4,099,611 |
| $14,000 under $15,000 | 2,372,816 | 34,357,664 | 6,561,288 | 6,296,026 | 2,368,361 | 21,501,751 | 2,364,636 | 3,902,733 | 2,364,657 | 3,903,170 |
| $15,000 under $20,000 | 7,773,413 | 133,253,331 | 24,254,705 | 20,926,192 | 7,764,900 | 88,007,595 | 7,755,032 | 16,679,870 | 7,755,147 | 16,681,550 |
| $20,000 under $25,000 | 3,093,728 | 68,449,109 | 11,889,092 | 8,435,758 | 3,090,865 | 47,974,647 | 3,087,131 | 9,814,292 | 3,087,340 | 9,816,508 |
| $25,000 under $30,000 | 1,266,377 | 34,416,463 | 5,917,596 | 3,504,942 | 1,264,116 | 24,837,905 | 1,261,528 | 5,476,053 | 1,261,643 | 5,477,599 |
| $30,000 under $50,000 | 1,337,578 | 49,578,235 | 8,544,130 | 3,805,274 | 1,335,515 | 36,683,593 | 1,334,022 | 9,417,927 | 1,334,324 | 9,427,594 |
| $50,000 under $100,000 | 483,677 | 31,983,024 | 5,532,631 | 1,426,506 | 482,538 | 24,474,911 | 481,654 | 8,503,242 | 482,087 | 8,528,394 |
| $100,000 under $200,000 | 91,707 | 11,993,092 | 2,320,853 | 263,062 | 91,278 | 9,224,719 | 91,119 | 4,100,574 | 91,390 | 4,136,163 |
| $200,000 under $500,000 | 19,233 | 5,415,003 | 1,261,223 | 52,309 | 19,069 | 4,005,147 | 19,019 | 2,151,770 | 19,145 | 2,198,397 |
| $500,000 under $1,000,000 | 2,666 | 1,791,260 | 479,540 | 7,146 | 2,629 | 1,284,227 | 2,618 | 782,241 | 2,652 | 809,142 |
| $1,000,000 or more | 1,030 | 2,301,383 | 689,034 | 2,721 | 1,017 | 1,606,335 | 1,013 | 994,328 | 1,024 | 1,046,273 |
| Taxable returns, total | 60,869,017 | [1] 717,415,874 | 142,768,496 | 128,198,463 | 60,865,704 | 444,612,949 | 60,865,128 | 93,359,829 | 60,869,017 | 93,576,113 |
| No adjusted gross income | 1,801 | -155,107 | - | 5,476 | - | - | - | - | 1,801 | 12,198 |
| $1 under $1,000 | 22,894 | 21,285 | 2,520 | 16,864 | 22,879 | 2,160 | 22,879 | 298 | 22,894 | 387 |
| $1,000 under $2,000 | 156,223 | 259,776 | 80,087 | 116,899 | 156,179 | 63,328 | 156,179 | 8,991 | 156,223 | 9,186 |
| $2,000 under $3,000 | 3,034,523 | 7,660,147 | 3,786,467 | 2,451,409 | 3,034,513 | 1,422,784 | 3,034,513 | 202,749 | 3,034,523 | 202,893 |
| $3,000 under $4,000 | 3,676,185 | 12,941,558 | 4,652,897 | 3,967,995 | 3,676,167 | 4,321,204 | 3,676,167 | 639,668 | 3,676,185 | 639,829 |
| $4,000 under $5,000 | 4,332,734 | 19,476,296 | 5,658,164 | 5,733,296 | 4,332,621 | 8,085,413 | 4,332,621 | 1,252,702 | 4,332,734 | 1,252,894 |
| $5,000 under $6,000 | 4,357,401 | 23,962,329 | 5,977,706 | 6,824,610 | 4,357,388 | 11,160,393 | 4,357,387 | 1,787,308 | 4,357,401 | 1,787,531 |
| $6,000 under $7,000 | 4,050,374 | 26,343,043 | 5,871,408 | 7,136,593 | 4,050,355 | 13,334,338 | 4,050,355 | 2,174,822 | 4,050,374 | 2,175,030 |
| $7,000 under $8,000 | 4,122,407 | 30,885,739 | 6,398,721 | 8,019,038 | 4,122,368 | 16,466,843 | 4,122,367 | 2,741,206 | 4,122,407 | 2,741,335 |
| $8,000 under $9,000 | 3,949,790 | 33,539,315 | 6,630,760 | 8,343,931 | 3,949,769 | 18,558,920 | 3,949,769 | 3,139,110 | 3,949,790 | 3,139,234 |
| $9,000 under $10,000 | 3,845,630 | 36,484,881 | 7,111,497 | 8,873,114 | 3,845,586 | 20,496,801 | 3,845,579 | 3,507,954 | 3,845,630 | 3,508,101 |
| $10,000 under $11,000 | 3,616,615 | 37,959,055 | 7,350,655 | 8,482,844 | 3,616,611 | 22,114,763 | 3,616,610 | 3,834,413 | 3,616,615 | 3,834,497 |
| $11,000 under $12,000 | 3,440,936 | 39,550,940 | 7,772,977 | 8,527,570 | 3,440,919 | 23,238,360 | 3,440,915 | 4,061,133 | 3,440,936 | 4,061,413 |
| $12,000 under $13,000 | 3,091,449 | 38,623,742 | 7,553,225 | 7,918,272 | 3,091,413 | 23,138,580 | 3,091,411 | 4,087,056 | 3,091,449 | 4,087,184 |
| $13,000 under $14,000 | 2,770,646 | 37,338,426 | 7,228,086 | 7,204,334 | 2,770,634 | 22,891,695 | 2,770,604 | 4,099,389 | 2,770,646 | 4,099,611 |
| $14,000 under $15,000 | 2,364,657 | 34,240,554 | 6,486,416 | 6,264,543 | 2,364,650 | 21,471,591 | 2,364,636 | 3,902,733 | 2,364,657 | 3,903,170 |
| $15,000 under $20,000 | 7,755,147 | 132,944,126 | 24,029,476 | 20,863,759 | 7,755,057 | 87,911,733 | 7,755,032 | 16,679,870 | 7,755,147 | 16,681,550 |
| $20,000 under $25,000 | 3,087,340 | 68,308,357 | 11,801,875 | 8,416,379 | 3,087,182 | 47,925,315 | 3,087,131 | 9,814,292 | 3,087,340 | 9,816,508 |
| $25,000 under $30,000 | 1,261,643 | 34,286,288 | 5,834,450 | 3,490,185 | 1,261,599 | 24,793,510 | 1,261,528 | 5,476,053 | 1,261,643 | 5,477,599 |
| $30,000 under $50,000 | 1,334,324 | 49,454,209 | 8,449,171 | 3,795,119 | 1,334,117 | 36,651,587 | 1,334,022 | 9,417,927 | 1,334,324 | 9,427,594 |
| $50,000 under $100,000 | 482,087 | 31,877,108 | 5,435,905 | 1,422,212 | 481,797 | 24,450,533 | 481,654 | 8,503,242 | 482,087 | 8,528,394 |
| $100,000 under $200,000 | 91,390 | 11,951,343 | 2,276,129 | 262,140 | 91,207 | 9,220,813 | 91,119 | 4,100,574 | 91,390 | 4,136,163 |
| $200,000 under $500,000 | 19,145 | 5,390,673 | 1,235,765 | 52,069 | 19,051 | 4,003,041 | 19,019 | 2,151,770 | 19,145 | 2,198,397 |
| $500,000 under $1,000,000 | 2,652 | 1,782,578 | 469,487 | 7,109 | 2,626 | 1,283,022 | 2,618 | 782,241 | 2,652 | 809,142 |
| $1,000,000 or more | 1,024 | 2,289,213 | 674,652 | 2,703 | 1,016 | 1,606,222 | 1,013 | 994,328 | 1,024 | 1,046,273 |
| Total nontaxable returns | 16,703,713 | [1] 28,558,663 | 23,673,121 | 26,657,198 | 454,320 | 976,898 | - | - | - | - |
| All returns, summary: | | | | | | | | | | |
| Returns under $5,000 | 26,963,312 | [1] 61,336,210 | 34,391,520 | 34,906,496 | 11,434,497 | 14,030,220 | 11,222,359 | 2,104,409 | 11,224,360 | 2,117,387 |
| Returns $5,000 under $10,000 | 21,175,854 | 156,794,611 | 34,308,970 | 42,788,620 | 20,509,650 | 80,385,665 | 20,325,457 | 13,350,401 | 20,325,602 | 13,351,230 |
| Returns $10,000 under $15,000 | 15,364,155 | 188,662,820 | 36,852,322 | 38,736,636 | 15,323,950 | 113,074,883 | 15,284,176 | 19,984,723 | 15,284,303 | 19,985,874 |
| Returns $15,000 or more | 14,069,409 | 339,180,899 | 60,888,805 | 38,423,910 | 14,051,927 | 238,099,079 | 14,033,136 | 57,920,297 | 14,034,752 | 58,121,619 |

Footnotes at end of table.

Table 1.2—ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--(Continued)

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

| Size of adjusted gross income | Joint returns of husbands and wives | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Income subject to tax | | Income tax after credits | | Total income tax | |
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) |
| All returns, total | 43,097,907 | [1] 574,343,263 | 114,855,294 | 118,988,748 | 38,627,232 | 348,273,360 | 38,319,095 | 73,702,767 | 38,322,608 | 73,893,853 |
| No adjusted gross income | 253,674 | -2,341,871 | - | 682,303 | - | - | - | - | 1,648 | 10,712 |
| $1 under $1,000 | 422,809 | 244,686 | 568,349 | 1,063,051 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 742,000 | 1,154,396 | 989,256 | 1,818,270 | (*) | (*) | (*) | (*) | 853 | 201 |
| $2,000 under $3,000 | 1,035,915 | 2,594,474 | 1,391,542 | 2,591,668 | 57,448 | 8,472 | 54,301 | 1,174 | 54,308 | 1,317 |
| $3,000 under $4,000 | 1,515,847 | 5,336,571 | 2,102,141 | 3,797,678 | 618,812 | 327,541 | 601,154 | 43,888 | 601,172 | 44,049 |
| $4,000 under $5,000 | 1,793,222 | 8,080,388 | 2,612,774 | 4,588,989 | 1,248,542 | 1,307,748 | 1,187,298 | 177,992 | 1,187,411 | 178,138 |
| $5,000 under $6,000 | 1,963,023 | 10,813,131 | 2,993,531 | 5,153,643 | 1,697,570 | 2,905,995 | 1,641,519 | 407,085 | 1,641,532 | 407,280 |
| $6,000 under $7,000 | 2,084,291 | 13,570,568 | 3,344,195 | 5,509,206 | 1,943,974 | 4,849,413 | 1,902,920 | 702,883 | 1,902,935 | 703,050 |
| $7,000 under $8,000 | 2,365,210 | 17,737,955 | 4,070,534 | 6,481,648 | 2,259,681 | 7,303,370 | 2,228,835 | 1,099,535 | 2,228,874 | 1,099,651 |
| $8,000 under $9,000 | 2,508,469 | 21,326,200 | 4,503,671 | 6,952,283 | 2,464,815 | 9,906,778 | 2,443,175 | 1,541,693 | 2,443,194 | 1,541,803 |
| $9,000 under $10,000 | 2,768,724 | 26,296,554 | 5,412,715 | 7,798,087 | 2,738,442 | 13,117,298 | 2,719,524 | 2,098,445 | 2,719,573 | 2,098,587 |
| $10,000 under $11,000 | 2,728,389 | 28,656,342 | 5,753,420 | 7,554,878 | 2,714,968 | 15,355,186 | 2,703,780 | 2,513,351 | 2,703,785 | 2,513,435 |
| $11,000 under $12,000 | 2,789,348 | 32,077,622 | 6,481,684 | 7,816,801 | 2,781,345 | 17,781,447 | 2,772,154 | 2,968,278 | 2,772,171 | 2,968,530 |
| $12,000 under $13,000 | 2,600,584 | 32,500,919 | 6,477,871 | 7,375,613 | 2,593,682 | 18,649,879 | 2,584,191 | 3,169,798 | 2,584,228 | 3,169,913 |
| $13,000 under $14,000 | 2,404,333 | 32,409,394 | 6,383,611 | 6,777,013 | 2,399,374 | 19,256,466 | 2,393,755 | 3,341,436 | 2,393,767 | 3,341,580 |
| $14,000 under $15,000 | 2,106,455 | 30,499,313 | 5,865,802 | 5,965,210 | 2,104,519 | 18,665,360 | 2,100,797 | 3,301,996 | 2,100,818 | 3,302,430 |
| $15,000 under $20,000 | 7,125,719 | 122,321,408 | 22,310,642 | 20,122,667 | 7,119,509 | 79,813,082 | 7,109,676 | 14,865,211 | 7,109,786 | 14,866,722 |
| $20,000 under $25,000 | 2,914,679 | 64,485,417 | 11,216,643 | 8,208,393 | 2,912,978 | 44,935,097 | 2,909,566 | 9,071,634 | 2,909,769 | 9,073,769 |
| $25,000 under $30,000 | 1,185,948 | 32,231,108 | 5,517,916 | 3,394,357 | 1,184,259 | 23,186,919 | 1,181,702 | 5,037,653 | 1,181,802 | 5,039,082 |
| $30,000 under $50,000 | 1,240,439 | 45,956,398 | 7,795,058 | 3,658,248 | 1,238,976 | 34,012,263 | 1,237,506 | 8,607,851 | 1,237,765 | 8,616,588 |
| $50,000 under $100,000 | 445,998 | 29,487,472 | 5,027,126 | 1,371,096 | 445,121 | 22,601,721 | 444,316 | 7,758,354 | 444,716 | 7,780,308 |
| $100,000 under $200,000 | 82,949 | 10,832,451 | 2,029,959 | 249,972 | 82,597 | 8,391,447 | 82,456 | 3,687,299 | 82,690 | 3,718,62. |
| $200,000 under $500,000 | 16,780 | 4,707,407 | 1,061,678 | 48,683 | 16,650 | 3,510,032 | 16,608 | 1,861,023 | 16,709 | 1,901,885 |
| $500,000 under $1,000,000 | 2,261 | 1,518,055 | 400,827 | 6,545 | 2,230 | 1,090,856 | 2,223 | 660,253 | 2,251 | 684,204 |
| $1,000,000 or more | 841 | 1,846,905 | 544,349 | 2,446 | 832 | 1,296,912 | 830 | 785,928 | 838 | 831,920 |
| Taxable returns, total | 38,322,608 | [1] 560,262,123 | 106,847,330 | 104,411,738 | 38,319,612 | 347,439,282 | 38,319,095 | 73,702,767 | 38,322,608 | 73,893,857 |
| No adjusted gross income | 1,648 | -139,803 | - | 5,239 | - | - | - | - | 1,648 | 10,712 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 853 | 1,567 | 718 | 1,337 | (*) | (*) | (*) | (*) | 853 | 201 |
| $2,000 under $3,000 | 54,308 | 154,650 | 65,683 | 81,245 | 54,301 | 8,167 | 54,301 | 1,174 | 54,308 | 1,317 |
| $3,000 under $4,000 | 601,172 | 2,171,377 | 795,950 | 1,057,600 | 601,154 | 318,364 | 601,154 | 43,888 | 601,172 | 44,049 |
| $4,000 under $5,000 | 1,187,411 | 5,392,767 | 1,622,946 | 2,501,483 | 1,187,298 | 1,268,916 | 1,187,298 | 177,992 | 1,187,411 | 178,138 |
| $5,000 under $6,000 | 1,641,532 | 9,064,337 | 2,338,875 | 3,886,478 | 1,641,519 | 2,839,364 | 1,641,519 | 407,085 | 1,641,532 | 407,280 |
| $6,000 under $7,000 | 1,902,935 | 12,397,892 | 2,905,496 | 4,712,793 | 1,902,920 | 4,779,962 | 1,902,920 | 702,883 | 1,902,935 | 703,050 |
| $7,000 under $8,000 | 2,228,874 | 16,717,251 | 3,653,742 | 5,830,842 | 2,228,836 | 7,232,247 | 2,228,835 | 1,099,535 | 2,228,874 | 1,099,651 |
| $8,000 under $9,000 | 2,443,194 | 20,770,116 | 4,272,177 | 6,644,971 | 2,443,175 | 9,852,751 | 2,443,175 | 1,541,693 | 2,443,194 | 1,541,80. |
| $9,000 under $10,000 | 2,719,573 | 25,828,110 | 5,203,218 | 7,571,479 | 2,719,529 | 13,051,439 | 2,719,524 | 2,098,445 | 2,719,573 | 2,098,587 |
| $10,000 under $11,000 | 2,703,785 | 28,399,406 | 5,651,911 | 7,439,420 | 2,703,781 | 15,305,066 | 2,703,780 | 2,513,351 | 2,703,785 | 2,513,435 |
| $11,000 under $12,000 | 2,772,171 | 31,881,081 | 6,402,756 | 7,738,987 | 2,772,158 | 17,733,738 | 2,772,154 | 2,968,278 | 2,772,171 | 2,968,530 |
| $12,000 under $13,000 | 2,584,228 | 32,297,782 | 6,386,882 | 7,304,949 | 2,584,193 | 18,598,418 | 2,584,191 | 3,169,798 | 2,584,228 | 3,169,91 |
| $13,000 under $14,000 | 2,393,767 | 32,267,416 | 6,303,248 | 6,737,481 | 2,393,759 | 19,218,641 | 2,393,755 | 3,341,436 | 2,393,767 | 3,341,580 |
| $14,000 under $15,000 | 2,100,818 | 30,418,346 | 5,831,616 | 5,939,999 | 2,100,811 | 18,635,224 | 2,100,797 | 3,301,996 | 2,100,818 | 3,302,430 |
| $15,000 under $20,000 | 7,109,786 | 122,050,788 | 22,166,678 | 20,062,990 | 7,109,700 | 79,717,315 | 7,109,676 | 14,865,211 | 7,109,786 | 14,866,722 |
| $20,000 under $25,000 | 2,909,769 | 64,377,344 | 11,158,788 | 8,190,752 | 2,909,614 | 44,891,486 | 2,909,566 | 9,071,634 | 2,909,769 | 9,073,769 |
| $25,000 under $30,000 | 1,181,802 | 32,117,330 | 5,452,011 | 3,380,763 | 1,181,773 | 23,142,658 | 1,181,702 | 5,037,653 | 1,181,802 | 5,039,082 |
| $30,000 under $50,000 | 1,237,765 | 45,855,551 | 7,722,890 | 3,649,137 | 1,237,601 | 33,980,983 | 1,237,506 | 8,607,851 | 1,237,765 | 8,616,588 |
| $50,000 under $100,000 | 444,716 | 29,402,280 | 4,950,680 | 1,367,190 | 444,448 | 22,579,927 | 444,316 | 7,758,354 | 444,716 | 7,780,308 |
| $100,000 under $200,000 | 82,690 | 10,797,965 | 1,993,192 | 249,144 | 82,535 | 8,388,238 | 82,456 | 3,687,299 | 82,690 | 3,718,62. |
| $200,000 under $500,000 | 16,709 | 4,688,273 | 1,040,648 | 48,477 | 16,637 | 3,508,859 | 16,608 | 1,861,023 | 16,709 | 1,901,885 |
| $500,000 under $1,000,000 | 2,251 | 1,511,590 | 392,906 | 6,515 | 2,229 | 1,090,556 | 2,223 | 660,253 | 2,251 | 684,204 |
| $1,000,000 or more | 838 | 1,838,702 | 534,094 | 2,435 | 832 | 1,296,912 | 830 | 785,928 | 838 | 831,920 |
| Total nontaxable returns | 4,775,299 | [1] 14,081,144 | 8,007,966 | 14,577,016 | 307,620 | 834,077 | - | - | - | - |
| All returns, summary: | | | | | | | | | | |
| Returns under $5,000 | 5,763,467 | [1] 15,068,645 | 7,664,062 | 14,541,958 | 1,925,710 | 1,643,839 | 1,843,562 | 223,061 | 1,845,405 | 234,487 |
| Returns $5,000 under $10,000 | 11,689,717 | 89,744,408 | 20,324,646 | 31,894,868 | 11,104,482 | 38,082,853 | 10,935,973 | 5,849,641 | 10,936,108 | 5,850,377 |
| Returns $10,000 under $15,000 | 12,629,109 | 156,143,590 | 30,962,388 | 35,489,516 | 12,593,888 | 89,708,337 | 12,554,677 | 15,294,859 | 12,554,769 | 15,295,888 |
| Returns $15,000 or more | 13,015,614 | 313,386,621 | 55,904,198 | 37,062,408 | 13,003,152 | 218,838,327 | 12,984,883 | 52,335,205 | 12,986,326 | 52,513,101 |

Footnotes at end of table.

Table 1.2--ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--(Continued)

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

| Size of adjusted gross income | Separate returns of husbands and wives | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Income subject to tax | | Income tax after credits | | Total income tax | |
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) |
| All returns, total | 2,402,991 | [1]13,440,096 | 2,610,897 | 3,630,877 | 1,869,161 | 7,799,268 | 1,858,430 | 1,593,887 | 1,858,470 | 1,596,169 |
| No adjusted gross income | 21,307 | -87,314 | - | 34,977 | - | - | - | - | (*) | (*) |
| $1 under $1,000 | 167,458 | 101,011 | 106,232 | 189,471 | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 274,664 | 411,062 | 169,687 | 354,513 | 92,695 | 38,644 | 92,193 | 5,442 | 92,193 | 5,442 |
| $2,000 under $3,000 | 273,788 | 678,653 | 189,356 | 390,911 | 188,126 | 171,269 | 183,350 | 24,733 | 183,350 | 24,733 |
| $3,000 under $4,000 | 278,569 | 983,135 | 193,851 | 426,935 | 241,624 | 400,918 | 239,353 | 61,651 | 239,353 | 61,651 |
| $4,000 under $5,000 | 276,721 | 1,253,806 | 223,511 | 414,538 | 263,909 | 633,980 | 263,391 | 103,022 | 263,391 | 103,022 |
| $5,000 under $6,000 | 219,383 | 1,200,991 | 201,009 | 391,623 | 198,647 | 618,330 | 198,481 | 104,172 | 198,481 | 104,172 |
| $6,000 under $7,000 | 194,387 | 1,268,424 | 226,252 | 357,607 | 188,259 | 699,331 | 186,018 | 119,784 | 186,018 | 119,784 |
| $7,000 under $8,000 | 157,743 | 1,179,632 | 187,574 | 221,357 | 156,942 | 770,945 | 156,942 | 140,368 | 156,942 | 140,368 |
| $8,000 under $9,000 | 145,662 | 1,224,450 | 190,815 | 219,821 | 145,303 | 815,101 | 145,294 | 153,211 | 145,294 | 153,211 |
| $9,000 under $10,000 | 101,338 | 966,497 | 141,126 | 144,876 | 101,338 | 680,388 | 101,336 | 133,447 | 101,338 | 133,452 |
| $10,000 under $11,000 | 80,559 | 846,896 | 129,018 | 129,287 | 80,559 | 588,301 | 80,392 | 118,033 | 80,392 | 118,033 |
| $11,000 under $12,000 | 60,877 | 698,508 | 115,885 | 86,176 | 60,877 | 494,799 | 60,877 | 102,944 | 60,877 | 102,944 |
| $12,000 under $13,000 | 35,259 | 440,600 | 81,175 | 66,861 | 35,259 | 291,172 | 35,187 | 60,885 | 35,187 | 60,885 |
| $13,000 under $14,000 | 25,795 | 348,062 | 68,946 | 42,817 | 25,795 | 235,030 | 25,795 | 50,590 | 25,795 | 50,590 |
| $14,000 under $15,000 | 21,276 | 308,645 | 50,777 | 39,559 | 21,276 | 216,623 | 21,276 | 48,827 | 21,276 | 48,830 |
| $15,000 under $20,000 | 47,648 | 802,904 | 151,553 | 80,790 | 47,533 | 564,876 | 47,533 | 134,455 | 47,533 | 134,455 |
| $20,000 under $25,000 | 9,542 | 208,515 | 34,161 | 18,513 | 9,542 | 154,314 | 9,542 | 42,454 | 9,542 | 42,454 |
| $25,000 under $30,000 | 4,145 | 112,289 | 19,102 | 7,180 | 4,130 | 83,993 | 4,130 | 25,975 | 4,130 | 25,975 |
| $30,000 under $50,000 | 4,180 | 151,527 | 36,114 | 8,754 | 4,175 | 104,553 | 4,174 | 36,247 | 4,175 | 36,271 |
| $50,000 under $100,000 | 2,035 | 134,435 | 24,120 | 3,273 | 2,034 | 102,207 | 2,034 | 45,758 | 2,034 | 46,078 |
| $100,000 under $200,000 | 436 | 58,010 | 14,582 | 680 | 427 | 41,561 | 427 | 21,052 | 429 | 21,404 |
| $200,000 under $500,000 | 158 | 46,612 | 15,795 | 261 | 150 | 30,225 | 146 | 18,346 | 153 | 18,984 |
| $500,000 under $1,000,000 | 38 | 25,725 | 8,849 | 62 | 36 | 17,117 | 34 | 11,065 | 36 | 11,462 |
| $1,000,000 or more | 23 | 77,021 | 31,407 | 35 | 23 | 45,580 | 23 | 31,424 | 23 | 31,729 |
| Taxable returns, total | 1,858,470 | [1]12,575,732 | 2,221,785 | 2,548,847 | 1,858,435 | 7,781,836 | 1,858,430 | 1,593,887 | 1,858,470 | 1,596,169 |
| No adjusted gross income | (*) | (*) | - | (*) | - | - | - | - | (*) | (*) |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 92,193 | 156,705 | 49,638 | 68,559 | 92,193 | 38,508 | 92,193 | 5,442 | 92,193 | 5,442 |
| $2,000 under $3,000 | 183,350 | 462,346 | 118,317 | 175,324 | 183,350 | 168,705 | 183,350 | 24,733 | 183,350 | 24,733 |
| $3,000 under $4,000 | 239,353 | 848,625 | 158,442 | 291,616 | 239,353 | 398,567 | 239,353 | 61,651 | 239,353 | 61,651 |
| $4,000 under $5,000 | 263,391 | 1,194,447 | 207,740 | 352,880 | 263,391 | 633,827 | 263,391 | 103,022 | 263,391 | 103,022 |
| $5,000 under $6,000 | 198,481 | 1,088,008 | 180,256 | 289,717 | 198,481 | 618,034 | 198,481 | 104,172 | 198,481 | 104,172 |
| $6,000 under $7,000 | 186,018 | 1,214,217 | 217,113 | 307,672 | 186,018 | 689,431 | 186,018 | 119,784 | 186,018 | 119,784 |
| $7,000 under $8,000 | 156,942 | 1,173,503 | 185,007 | 217,481 | 156,942 | 770,945 | 156,942 | 140,368 | 156,942 | 140,368 |
| $8,000 under $9,000 | 145,294 | 1,221,303 | 189,293 | 216,915 | 145,294 | 815,096 | 145,294 | 153,211 | 145,294 | 153,211 |
| $9,000 under $10,000 | 101,338 | 966,497 | 141,126 | 144,876 | 101,338 | 680,388 | 101,336 | 133,447 | 101,338 | 133,452 |
| $10,000 under $11,000 | 80,392 | 845,212 | 128,504 | 129,033 | 80,392 | 587,384 | 80,392 | 118,033 | 80,392 | 118,033 |
| $11,000 under $12,000 | 60,877 | 698,508 | 115,885 | 86,176 | 60,877 | 494,799 | 60,877 | 102,944 | 60,877 | 102,944 |
| $12,000 under $13,000 | 35,187 | 439,679 | 80,576 | 66,753 | 35,187 | 290,957 | 35,187 | 60,885 | 35,187 | 60,885 |
| $13,000 under $14,000 | 25,795 | 348,062 | 68,946 | 42,817 | 25,795 | 235,030 | 25,795 | 50,590 | 25,795 | 50,590 |
| $14,000 under $15,000 | 21,276 | 308,645 | 50,777 | 39,559 | 21,276 | 216,623 | 21,276 | 48,827 | 21,276 | 48,830 |
| $15,000 under $20,000 | 47,533 | 801,066 | 149,999 | 80,390 | 47,533 | 564,876 | 47,533 | 134,455 | 47,533 | 134,455 |
| $20,000 under $25,000 | 9,542 | 208,515 | 34,161 | 18,513 | 9,542 | 154,314 | 9,542 | 42,454 | 9,542 | 42,454 |
| $25,000 under $30,000 | 4,130 | 111,873 | 18,682 | 7,135 | 4,130 | 83,993 | 4,130 | 25,975 | 4,130 | 25,975 |
| $30,000 under $50,000 | 4,175 | 151,341 | 35,922 | 8,738 | 4,174 | 104,535 | 4,174 | 36,247 | 4,175 | 36,271 |
| $50,000 under $100,000 | 2,034 | 134,343 | 23,900 | 3,272 | 2,034 | 102,207 | 2,034 | 45,758 | 2,034 | 46,078 |
| $100,000 under $200,000 | 429 | 57,092 | 13,564 | 663 | 427 | 41,561 | 427 | 21,052 | 429 | 21,404 |
| $200,000 under $500,000 | 153 | 44,975 | 14,464 | 251 | 148 | 29,870 | 146 | 18,346 | 153 | 18,984 |
| $500,000 under $1,000,000 | 36 | 24,522 | 7,968 | 58 | 35 | 16,595 | 34 | 11,065 | 36 | 11,462 |
| $1,000,000 or more | 23 | 77,021 | 31,407 | 35 | 23 | 45,580 | 23 | 31,424 | 23 | 31,729 |
| Total nontaxable returns | 544,521 | [1]864,366 | 389,111 | 1,082,035 | 10,726 | 17,431 | - | - | - | - |
| All returns, summary: | | | | | | | | | | |
| Returns under $5,000 | 1,292,507 | [1]3,340,352 | 882,637 | 1,811,345 | 786,856 | 1,244,822 | 778,789 | 194,850 | 778,815 | 195,088 |
| Returns $5,000 under $10,000 | 818,513 | 5,839,994 | 946,775 | 1,335,285 | 790,489 | 3,584,096 | 788,071 | 650,982 | 788,073 | 650,987 |
| Returns $10,000 under $15,000 | 223,766 | 2,642,712 | 445,801 | 364,699 | 223,766 | 1,825,925 | 223,527 | 381,280 | 223,527 | 381,283 |
| Returns $15,000 or more | 68,205 | 1,617,039 | 335,683 | 119,548 | 68,050 | 1,144,425 | 68,043 | 366,776 | 68,055 | 368,812 |

Footnotes at end of table.

Table 1.2—ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--(Continued)

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

| Size of adjusted gross income | Returns of heads of households | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Income subject to tax | | Income tax after credits | | Total income tax | |
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) |
| All returns, total | 3,993,814 | [1]28,100,151 | 7,080,958 | 7,236,616 | 3,272,423 | 14,678,085 | 3,268,695 | 2,805,399 | 3,268,759 | 2,809,010 |
| No adjusted gross income | 9,813 | -63,560 | - | 16,832 | - | - | - | - | 20 | 274 |
| $1 under $1,000 | 114,705 | 71,978 | 149,774 | 166,538 | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 181,931 | 289,006 | 234,368 | 309,643 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 292,895 | 745,096 | 389,961 | 471,293 | 99,677 | 43,384 | 99,426 | 6,059 | 99,426 | 6,059 |
| $3,000 under $4,000 | 446,403 | 1,559,738 | 613,008 | 795,328 | 307,715 | 278,735 | 306,375 | 39,880 | 306,375 | 39,880 |
| $4,000 under $5,000 | 463,754 | 2,063,286 | 669,428 | 814,615 | 405,714 | 625,874 | 405,314 | 93,038 | 405,314 | 93,038 |
| $5,000 under $6,000 | 455,689 | 2,498,714 | 683,687 | 821,148 | 441,629 | 1,005,448 | 440,792 | 156,750 | 440,793 | 156,777 |
| $6,000 under $7,000 | 381,432 | 2,470,576 | 565,495 | 712,459 | 376,970 | 1,196,516 | 376,772 | 193,025 | 376,772 | 193,025 |
| $7,000 under $8,000 | 411,707 | 3,089,234 | 664,589 | 767,462 | 409,466 | 1,659,319 | 409,365 | 276,358 | 409,365 | 276,358 |
| $8,000 under $9,000 | 290,243 | 2,462,323 | 514,964 | 540,014 | 288,255 | 1,407,240 | 287,822 | 238,898 | 287,822 | 238,898 |
| $9,000 under $10,000 | 250,608 | 2,375,364 | 516,835 | 472,895 | 248,517 | 1,387,528 | 248,486 | 240,521 | 248,486 | 240,521 |
| $10,000 under $11,000 | 168,863 | 1,765,074 | 356,857 | 303,213 | 168,863 | 1,104,561 | 168,863 | 196,421 | 168,863 | 196,421 |
| $11,000 under $12,000 | 121,120 | 1,388,491 | 290,237 | 240,174 | 120,990 | 857,731 | 120,990 | 155,705 | 120,990 | 155,705 |
| $12,000 under $13,000 | 92,742 | 1,157,121 | 229,208 | 189,025 | 92,738 | 738,859 | 92,738 | 137,259 | 92,738 | 137,259 |
| $13,000 under $14,000 | 75,637 | 1,016,216 | 213,119 | 157,569 | 75,637 | 644,784 | 75,637 | 121,321 | 75,637 | 121,321 |
| $14,000 under $15,000 | 46,978 | 680,013 | 128,095 | 95,197 | 46,146 | 457,608 | 46,143 | 88,928 | 46,143 | 88,928 |
| $15,000 under $20,000 | 119,865 | 2,031,689 | 382,288 | 220,974 | 119,861 | 1,423,678 | 119,861 | 290,933 | 119,862 | 290,937 |
| $20,000 under $25,000 | 27,553 | 607,839 | 105,981 | 50,700 | 27,538 | 447,636 | 27,476 | 99,680 | 27,476 | 99,680 |
| $25,000 under $30,000 | 15,288 | 407,387 | 69,157 | 33,492 | 15,288 | 301,802 | 15,257 | 72,401 | 15,257 | 72,401 |
| $30,000 under $50,000 | 18,121 | 673,756 | 117,610 | 39,835 | 18,089 | 508,326 | 18,088 | 141,469 | 18,119 | 141,553 |
| $50,000 under $100,000 | 6,690 | 447,097 | 95,777 | 14,329 | 6,663 | 326,217 | 6,636 | 119,670 | 6,637 | 120,394 |
| $100,000 under $200,000 | 1,326 | 172,274 | 40,572 | 2,904 | 1,320 | 125,023 | 1,311 | 57,292 | 1,319 | 57,738 |
| $200,000 under $500,000 | 363 | 105,244 | 24,698 | 786 | 361 | 77,092 | 358 | 42,996 | 359 | 43,918 |
| $500,000 under $1,000,000 | 64 | 43,217 | 10,648 | 134 | 64 | 31,907 | 64 | 19,878 | 64 | 20,548 |
| $1,000,000 or more | 24 | 42,978 | 14,602 | 57 | 22 | 28,733 | 21 | 16,905 | 22 | 17,365 |
| Taxable returns, total | 3,268,759 | [1]26,393,294 | 6,008,111 | 5,678,809 | 3,268,701 | 14,669,521 | 3,268,695 | 2,805,399 | 3,268,759 | 2,809,010 |
| No adjusted gross income | 20 | -3,347 | - | 43 | - | - | - | - | 20 | 274 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 99,426 | 260,647 | 129,310 | 88,094 | 99,426 | 43,243 | 99,426 | 6,059 | 99,426 | 6,059 |
| $3,000 under $4,000 | 306,375 | 1,087,391 | 403,019 | 406,366 | 306,375 | 278,005 | 306,375 | 39,880 | 306,375 | 39,880 |
| $4,000 under $5,000 | 405,314 | 1,805,699 | 549,392 | 631,179 | 405,314 | 625,128 | 405,314 | 93,038 | 405,314 | 93,038 |
| $5,000 under $6,000 | 440,793 | 2,418,081 | 634,535 | 779,116 | 440,793 | 1,004,430 | 440,792 | 156,750 | 440,793 | 156,777 |
| $6,000 under $7,000 | 376,772 | 2,440,440 | 556,761 | 687,675 | 376,772 | 1,196,004 | 376,772 | 193,025 | 376,772 | 193,025 |
| $7,000 under $8,000 | 409,365 | 3,071,917 | 655,313 | 757,570 | 409,365 | 1,659,033 | 409,365 | 276,358 | 409,365 | 276,358 |
| $8,000 under $9,000 | 287,822 | 2,442,406 | 508,253 | 528,153 | 287,822 | 1,405,894 | 287,822 | 238,898 | 287,822 | 238,898 |
| $9,000 under $10,000 | 248,486 | 2,354,836 | 512,705 | 454,711 | 248,486 | 1,387,335 | 248,486 | 240,521 | 248,486 | 240,521 |
| $10,000 under $11,000 | 168,863 | 1,765,074 | 356,857 | 303,213 | 168,863 | 1,104,561 | 168,863 | 196,421 | 168,863 | 196,421 |
| $11,000 under $12,000 | 120,990 | 1,387,016 | 288,622 | 239,882 | 120,990 | 857,731 | 120,990 | 155,705 | 120,990 | 155,705 |
| $12,000 under $13,000 | 92,738 | 1,157,072 | 229,129 | 189,018 | 92,738 | 738,859 | 92,738 | 137,259 | 92,738 | 137,259 |
| $13,000 under $14,000 | 75,637 | 1,016,216 | 213,119 | 157,569 | 75,637 | 644,784 | 75,637 | 121,321 | 75,637 | 121,321 |
| $14,000 under $15,000 | 46,143 | 668,223 | 118,098 | 92,077 | 46,143 | 457,583 | 46,143 | 88,928 | 46,143 | 88,928 |
| $15,000 under $20,000 | 119,862 | 2,031,634 | 382,163 | 220,968 | 119,861 | 1,423,678 | 119,861 | 290,933 | 119,862 | 290,937 |
| $20,000 under $25,000 | 27,476 | 606,166 | 105,380 | 50,608 | 27,476 | 446,558 | 27,476 | 99,680 | 27,476 | 99,680 |
| $25,000 under $30,000 | 15,257 | 406,586 | 68,631 | 33,353 | 15,257 | 301,667 | 15,257 | 72,401 | 15,257 | 72,401 |
| $30,000 under $50,000 | 18,119 | 673,685 | 117,392 | 39,833 | 18,088 | 508,313 | 18,088 | 141,469 | 18,119 | 141,553 |
| $50,000 under $100,000 | 6,637 | 442,729 | 92,733 | 14,245 | 6,636 | 324,700 | 6,636 | 119,670 | 6,637 | 120,394 |
| $100,000 under $200,000 | 1,319 | 171,555 | 39,892 | 2,881 | 1,316 | 124,890 | 1,311 | 57,292 | 1,319 | 57,738 |
| $200,000 under $500,000 | 359 | 104,164 | 24,189 | 775 | 358 | 76,513 | 358 | 42,996 | 359 | 43,918 |
| $500,000 under $1,000,000 | 64 | 43,217 | 10,648 | 134 | 64 | 31,907 | 64 | 19,878 | 64 | 20,548 |
| $1,000,000 or more | 22 | 40,262 | 11,727 | 50 | 21 | 28,621 | 21 | 16,905 | 22 | 17,365 |
| Total nontaxable returns | 725,055 | [1]1,706,855 | 1,072,851 | 1,557,812 | 3,722 | 8,560 | - | - | - | - |
| All returns, summary: | | | | | | | | | | |
| Returns under $5,000 | 1,509,501 | [1]4,665,544 | 2,056,540 | 2,574,249 | 814,006 | 948,078 | 812,015 | 138,989 | 812,035 | 139,262 |
| Returns $5,000 under $10,000 | 1,789,679 | 12,896,212 | 2,945,571 | 3,313,978 | 1,764,837 | 6,656,052 | 1,763,237 | 1,105,552 | 1,763,238 | 1,105,579 |
| Returns $10,000 under $15,000 | 505,340 | 6,006,914 | 1,217,516 | 985,178 | 504,374 | 3,803,543 | 504,371 | 699,634 | 504,371 | 699,634 |
| Returns $15,000 or more | 189,294 | 4,531,481 | 861,332 | 363,211 | 189,206 | 3,270,412 | 189,072 | 861,224 | 189,115 | 864,535 |

Footnotes at end of table.

Table 1.2--ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--(Continued)

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

| Size of adjusted gross income | Returns of surviving spouses | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Income subject to tax | | Income tax after credits | | Total income tax | |
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) | (49) | (50) |
| All returns, total | 241,393 | [1]1,532,739 | 455,486 | 501,998 | 147,757 | 718,304 | 147,442 | 143,859 | 147,443 | 144,309 |
| No adjusted gross income | 3,193 | -21,776 | - | 6,490 | - | - | - | - | - | - |
| $1 under $1,000 | 15,307 | 9,232 | 20,060 | 24,106 | - | - | - | - | - | - |
| $1,000 under $2,000 | 23,502 | 37,917 | 29,514 | 37,074 | - | - | - | - | - | - |
| $2,000 under $3,000 | 31,905 | 80,930 | 41,732 | 73,949 | 2,105 | 30 | 2,105 | 7 | 2,105 | 7 |
| $3,000 under $4,000 | 32,108 | 110,038 | 43,262 | 73,342 | 15,396 | 8,741 | 15,144 | 1,251 | 15,144 | 1,251 |
| $4,000 under $5,000 | 25,165 | 114,797 | 33,642 | 56,432 | 22,911 | 26,098 | 22,911 | 3,760 | 22,911 | 3,760 |
| $5,000 under $6,000 | 32,507 | 199,701 | 55,668 | 70,034 | 29,981 | 76,749 | 29,891 | 11,493 | 29,891 | 11,493 |
| $6,000 under $7,000 | | | | | | | | | | |
| $7,000 under $8,000 | 21,112 | 155,643 | 53,742 | 46,866 | 21,112 | 55,035 | 21,081 | 8,485 | 21,081 | 8,485 |
| $8,000 under $9,000 | 12,395 | 107,278 | 32,413 | 23,587 | 12,144 | 51,478 | 12,113 | 8,171 | 12,113 | 8,171 |
| $9,000 under $10,000 | | | | | | | | | | |
| $10,000 under $11,000 | 10,061 | 103,590 | 24,474 | 18,748 | 10,061 | 60,207 | 10,061 | 9,983 | 10,061 | 9,983 |
| $11,000 under $12,000 | 6,585 | 75,844 | 16,027 | 13,217 | 6,585 | 46,600 | 6,585 | 7,924 | 6,585 | 7,924 |
| $12,000 under $13,000 | 9,391 | 117,178 | 24,227 | 18,161 | 9,391 | 74,791 | 9,391 | 13,010 | 9,391 | 13,010 |
| $13,000 under $14,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $14,000 under $15,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $15,000 under $20,000 | 8,653 | 147,192 | 29,838 | 18,808 | 8,653 | 98,381 | 8,653 | 18,541 | 8,653 | 18,541 |
| $20,000 under $25,000 | 4,134 | 91,315 | 13,348 | 8,021 | 4,133 | 69,947 | 4,133 | 14,572 | 4,133 | 14,572 |
| $25,000 under $30,000 | 2,535 | 91,317 | 12,784 | 6,460 | 2,535 | 69,809 | 2,535 | 18,204 | 2,535 | 18,204 |
| $30,000 under $50,000 | | | | | | | | | | |
| $50,000 under $100,000 | 836 | 58,256 | 11,066 | 1,934 | 836 | 44,867 | 836 | 15,968 | 836 | 15,968 |
| $100,000 under $200,000 | 136 | 17,074 | 3,047 | 335 | 136 | 13,525 | 135 | 5,949 | 136 | 5,979 |
| $200,000 under $500,000 | 15 | 3,741 | 1,159 | 35 | 15 | 2,456 | 15 | 1,234 | 15 | 1,261 |
| $500,000 under $1,000,000 | [2]8 | [2]7,509 | [2]3,227 | [2]20 | [2]8 | [2]4,261 | [2]8 | [2]2,647 | [2]8 | [2]3,040 |
| $1,000,000 or more | (3) | (3) | (3) | (3) | (3) | (3) | (3) | (3) | (3) | (3) |
| Taxable returns, total | 147,443 | 347,746 | 333,479 | 292,922 | 147,443 | 718,111 | 147,442 | 143,859 | 147,443 | 144,309 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $3,000 under $4,000 | 15,144 | 52,636 | 19,710 | 24,294 | 15,144 | 8,631 | 15,144 | 1,251 | 15,144 | 1,251 |
| $4,000 under $5,000 | 22,911 | 104,738 | 30,636 | 48,005 | 22,911 | 26,098 | 22,911 | 3,760 | 22,911 | 3,760 |
| $5,000 under $6,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $6,000 under $7,000 | 17,349 | 115,066 | 31,680 | 34,340 | 17,349 | 49,047 | 17,349 | 7,381 | 17,349 | 7,381 |
| $7,000 under $8,000 | 21,081 | 155,425 | 53,633 | 46,820 | 21,081 | 54,971 | 21,081 | 8,485 | 21,081 | 8,485 |
| $8,000 under $9,000 | 12,113 | 104,869 | 30,693 | 22,718 | 12,113 | 51,459 | 12,113 | 8,171 | 12,113 | 8,171 |
| $9,000 under $10,000 | | | | | | | | | | |
| $10,000 under $11,000 | 10,061 | 103,590 | 24,474 | 18,748 | 10,061 | 60,207 | 10,061 | 9,983 | 10,061 | 9,983 |
| $11,000 under $12,000 | 6,585 | 75,844 | 16,027 | 13,217 | 6,585 | 46,600 | 6,585 | 7,924 | 6,585 | 7,924 |
| $12,000 under $13,000 | 9,391 | 117,178 | 24,227 | 18,161 | 9,391 | 74,791 | 9,391 | 13,010 | 9,391 | 3,010 |
| $13,000 under $14,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $14,000 under $15,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $15,000 under $20,000 | 8,653 | 147,192 | 29,838 | 18,808 | 8,653 | 98,381 | 8,653 | 18,541 | 8,653 | 18,541 |
| $20,000 under $25,000 | 4,133 | 91,294 | 13,328 | 8,019 | 4,133 | 69,947 | 4,133 | 14,572 | 4,133 | 14,572 |
| $25,000 under $30,000 | 2,535 | 91,317 | 12,784 | 6,460 | 2,535 | 69,809 | 2,535 | 18,204 | 2,535 | 18,204 |
| $30,000 under $50,000 | | | | | | | | | | |
| $50,000 under $100,000 | 836 | 58,256 | 11,066 | 1,934 | 836 | 44,867 | 836 | 15,968 | 836 | 15,968 |
| $100,000 under $200,000 | 136 | 17,074 | 3,047 | 335 | 136 | 13,525 | 135 | 5,949 | 136 | 5,979 |
| $200,000 under $500,000 | 15 | 3,741 | 1,159 | 35 | 15 | 2,456 | 15 | 1,234 | 15 | 1,261 |
| $500,000 under $1,000,000 | [2]8 | [2]7,509 | [2]3,227 | [2]20 | [2]8 | [2]4,261 | [2]8 | [2]2,647 | [2]8 | [2]3,040 |
| $1,000,000 or more | (3) | (3) | (3) | (3) | (3) | (3) | (3) | (3) | (3) | (3) |
| Total nontaxable returns | 93,950 | [1]184,993 | 122,007 | 209,080 | 314 | 192 | - | - | - | - |
| All returns, summary: | | | | | | | | | | |
| Returns under $5,000 | 131,180 | [1]331,139 | 168,210 | 271,392 | 40,412 | 34,870 | 40,160 | 5,018 | 40,160 | 5,018 |
| Returns $5,000 under $10,000 | 66,014 | 462,622 | 141,822 | 140,487 | 63,147 | 183,261 | 63,085 | 28,148 | 63,085 | 28,148 |
| Returns $10,000 under $15,000 | 27,882 | 322,575 | 70,984 | 54,504 | 27,882 | 196,927 | 27,882 | 33,576 | 27,882 | 33,576 |
| Returns $15,000 or more | 16,317 | 416,404 | 74,470 | 35,609 | 16,316 | 303,245 | 16,315 | 77,115 | 16,316 | 77,565 |

Footnotes at end of table.

Table 1.2—ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS—Continued

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

| Size of adjusted gross income | Returns of single persons not heads of households or surviving spouses | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Income subject to tax | | Income tax after credits | | Total income tax | |
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) |
| All returns, total | 27,836,625 | [1]128,558,285 | 41,438,980 | 24,497,429 | 17,403,451 | 74,120,835 | 17,271,466 | 15,113,920 | 17,271,737 | 15,132,770 |
| No adjusted gross income | 152,448 | -435,706 | - | 153,903 | - | - | - | - | 108 | 993 |
| $1 under $1,000 | 4,951,143 | 2,666,849 | 6,324,768 | 3,914,086 | 22,405 | 2,149 | 22,305 | 296 | 22,306 | 296 |
| $1,000 under $2,000 | 4,638,426 | 6,873,550 | 5,984,211 | 3,878,551 | 63,249 | 24,939 | 62,349 | 3,532 | 62,349 | 3,532 |
| $2,000 under $3,000 | 3,346,485 | 8,297,902 | 4,374,498 | 2,962,763 | 2,726,981 | 1,210,556 | 2,695,331 | 170,775 | 2,695,334 | 170,776 |
| $3,000 under $4,000 | 2,681,431 | 9,354,497 | 3,571,703 | 2,501,892 | 2,589,737 | 3,371,911 | 2,514,141 | 492,999 | 2,514,141 | 492,999 |
| $4,000 under $5,000 | 2,496,724 | 11,173,438 | 3,364,891 | 2,296,356 | 2,465,141 | 5,549,056 | 2,453,707 | 874,890 | 2,453,707 | 874,935 |
| $5,000 under $6,000 | 2,078,470 | 11,402,342 | 2,903,785 | 1,869,896 | 2,069,116 | 6,684,802 | 2,064,053 | 1,115,190 | 2,064,053 | 1,115,190 |
| $6,000 under $7,000 | 1,573,823 | 10,217,154 | 2,187,301 | 1,403,549 | 1,570,745 | 6,626,767 | 1,567,296 | 1,151,749 | 1,567,300 | 1,151,783 |
| $7,000 under $8,000 | 1,317,027 | 9,850,474 | 1,929,585 | 1,191,489 | 1,308,765 | 6,754,011 | 1,306,144 | 1,216,460 | 1,306,145 | 1,216,473 |
| $8,000 under $9,000 | 1,066,372 | 9,046,746 | 1,664,568 | 940,456 | 1,064,011 | 6,441,323 | 1,063,841 | 1,198,171 | 1,063,843 | 1,198,185 |
| $9,000 under $10,000 | 776,239 | 7,334,658 | 1,264,916 | 698,612 | 774,058 | 5,372,500 | 773,757 | 1,034,508 | 773,757 | 1,034,508 |
| $10,000 under $11,000 | 653,807 | 6,848,932 | 1,190,563 | 592,650 | 653,690 | 5,059,018 | 653,514 | 996,624 | 653,514 | 996,624 |
| $11,000 under $12,000 | 482,419 | 5,532,605 | 976,482 | 451,846 | 480,426 | 4,105,493 | 480,309 | 826,283 | 480,313 | 826,311 |
| $12,000 under $13,000 | 369,906 | 4,612,045 | 832,428 | 339,394 | 369,904 | 3,435,555 | 369,904 | 706,103 | 369,905 | 706,117 |
| $13,000 under $14,000 | 274,508 | 3,693,768 | 642,081 | 264,529 | 274,289 | 2,783,667 | 274,261 | 584,357 | 274,291 | 584,435 |
| $14,000 under $15,000 | 197,418 | 2,859,678 | 514,081 | 194,322 | 195,731 | 2,156,418 | 195,731 | 462,007 | 195,731 | 462,007 |
| $15,000 under $20,000 | 471,528 | 7,950,138 | 1,380,383 | 482,953 | 469,344 | 6,107,579 | 469,309 | 1,370,729 | 469,313 | 1,370,895 |
| $20,000 under $25,000 | 137,820 | 3,056,023 | 518,959 | 150,132 | 136,674 | 2,367,653 | 136,414 | 585,952 | 136,420 | 586,033 |
| $25,000 under $30,000 | 60,252 | 1,646,181 | 308,408 | 68,048 | 59,695 | 1,250,694 | 59,695 | 336,844 | 59,710 | 336,961 |
| $30,000 under $50,000 | 73,047 | 2,724,734 | 585,578 | 93,842 | 72,484 | 2,003,139 | 72,463 | 617,337 | 72,474 | 618,158 |
| $50,000 under $100,000 | 28,118 | 1,855,764 | 374,541 | 35,874 | 27,884 | 1,399,900 | 27,832 | 563,492 | 27,864 | 565,646 |
| $100,000 under $200,000 | 6,860 | 913,282 | 232,692 | 9,172 | 6,798 | 653,164 | 6,790 | 328,983 | 6,816 | 332,419 |
| $200,000 under $500,000 | 1,917 | 551,999 | 157,892 | 2,545 | 1,893 | 385,343 | 1,892 | 228,171 | 1,909 | 232,349 |
| $500,000 under $1,000,000 | 296 | 199,265 | 57,328 | 389 | 292 | 141,258 | 290 | 89,128 | 294 | 90,906 |
| $1,000,000 or more | 141 | 331,967 | 97,338 | 180 | 139 | 233,940 | 138 | 159,340 | 140 | 164,239 |
| Taxable returns, total | 17,271,737 | [1]116,836,984 | 27,357,793 | 15,266,156 | 17,271,513 | 74,004,199 | 17,271,466 | 15,113,920 | 17,271,737 | 15,132,770 |
| No adjusted gross income | 108 | -10,735 | - | 127 | - | - | - | - | 108 | 993 |
| $1 under $1,000 | 22,306 | 20,764 | 2,187 | 16,431 | 22,305 | 2,146 | 22,305 | 296 | 22,306 | 296 |
| $1,000 under $2,000 | 62,349 | 99,948 | 29,499 | 45,762 | 62,349 | 24,687 | 62,349 | 3,532 | 62,349 | 3,532 |
| $2,000 under $3,000 | 2,695,334 | 6,776,580 | 3,470,420 | 2,103,589 | 2,695,331 | 1,202,638 | 2,695,331 | 170,775 | 2,695,334 | 170,776 |
| $3,000 under $4,000 | 2,514,141 | 8,781,529 | 3,275,775 | 2,188,118 | 2,514,141 | 3,317,636 | 2,514,141 | 492,999 | 2,514,141 | 492,999 |
| $4,000 under $5,000 | 2,453,707 | 10,978,644 | 3,247,450 | 2,199,749 | 2,453,707 | 5,531,445 | 2,453,707 | 874,890 | 2,453,707 | 874,935 |
| $5,000 under $6,000 | 2,064,053 | 11,321,774 | 2,805,083 | 1,845,828 | 2,064,053 | 6,670,863 | 2,064,053 | 1,115,190 | 2,064,053 | 1,115,190 |
| $6,000 under $7,000 | 1,567,300 | 10,175,428 | 2,160,358 | 1,394,113 | 1,567,296 | 6,619,894 | 1,567,296 | 1,151,749 | 1,567,300 | 1,151,783 |
| $7,000 under $8,000 | 1,306,145 | 9,767,644 | 1,851,026 | 1,166,324 | 1,306,144 | 6,749,647 | 1,306,144 | 1,216,460 | 1,306,145 | 1,216,473 |
| $8,000 under $9,000 | 1,063,843 | 9,024,924 | 1,642,329 | 936,717 | 1,063,841 | 6,440,499 | 1,063,841 | 1,198,171 | 1,063,843 | 1,198,185 |
| $9,000 under $10,000 | 773,757 | 7,311,135 | 1,242,465 | 696,507 | 773,757 | 5,370,860 | 773,757 | 1,034,508 | 773,757 | 1,034,508 |
| $10,000 under $11,000 | 653,514 | 6,845,774 | 1,188,909 | 592,430 | 653,514 | 5,057,544 | 653,514 | 996,624 | 653,514 | 996,624 |
| $11,000 under $12,000 | 480,313 | 5,508,491 | 949,688 | 449,308 | 480,309 | 4,105,492 | 480,309 | 826,283 | 480,313 | 826,311 |
| $12,000 under $13,000 | 369,905 | 4,612,032 | 832,412 | 339,393 | 369,904 | 3,435,555 | 369,904 | 706,103 | 369,905 | 706,117 |
| $13,000 under $14,000 | 274,291 | 3,690,783 | 639,050 | 263,826 | 274,287 | 2,783,654 | 274,261 | 584,357 | 274,291 | 584,435 |
| $14,000 under $15,000 | 195,731 | 2,835,326 | 483,392 | 191,170 | 195,731 | 2,156,418 | 195,731 | 462,007 | 195,731 | 462,007 |
| $15,000 under $20,000 | 469,313 | 7,913,446 | 1,300,797 | 480,604 | 469,310 | 6,107,483 | 469,309 | 1,370,729 | 469,313 | 1,370,895 |
| $20,000 under $25,000 | 136,420 | 3,025,038 | 490,218 | 148,487 | 136,417 | 2,363,010 | 136,414 | 585,952 | 136,420 | 586,033 |
| $25,000 under $30,000 | 59,710 | 1,631,000 | 292,113 | 67,070 | 59,695 | 1,250,694 | 59,695 | 336,844 | 59,710 | 336,961 |
| $30,000 under $50,000 | 72,474 | 2,701,814 | 563,197 | 92,818 | 72,463 | 2,002,445 | 72,463 | 617,337 | 72,474 | 618,158 |
| $50,000 under $100,000 | 27,864 | 1,839,499 | 357,525 | 35,571 | 27,843 | 1,398,833 | 27,832 | 563,492 | 27,864 | 565,646 |
| $100,000 under $200,000 | 6,816 | 907,657 | 226,433 | 9,117 | 6,793 | 652,599 | 6,790 | 328,983 | 6,816 | 332,419 |
| $200,000 under $500,000 | 1,909 | 549,521 | 155,304 | 2,532 | 1,893 | 385,343 | 1,892 | 228,171 | 1,909 | 232,349 |
| $500,000 under $1,000,000 | 294 | 198,252 | 56,077 | 386 | 291 | 140,874 | 290 | 89,128 | 294 | 90,906 |
| $1,000,000 or more | 140 | 330,716 | 96,086 | 179 | 139 | 233,940 | 138 | 159,340 | 140 | 164,239 |
| Total nontaxable returns | 10,564,888 | [1]11,721,304 | 14,081,188 | 9,231,272 | 131,938 | 116,636 | - | - | - | - |
| All returns, summary: | | | | | | | | | | |
| Returns under $5,000 | 18,266,657 | [1]37,930,529 | 23,620,071 | 15,707,551 | 7,867,513 | 10,158,611 | 7,747,833 | 1,542,491 | 7,747,945 | 1,543,531 |
| Returns $5,000 under $10,000 | 6,811,931 | 47,851,374 | 9,950,155 | 6,104,002 | 6,786,695 | 31,879,404 | 6,775,091 | 5,716,078 | 6,775,098 | 5,716,139 |
| Returns $10,000 under $15,000 | 1,978,058 | 23,547,028 | 4,155,634 | 1,842,740 | 1,974,040 | 17,540,151 | 1,973,719 | 3,575,374 | 1,973,754 | 3,575,494 |
| Returns $15,000 or more | 779,979 | 19,229,354 | 3,713,120 | 843,134 | 775,203 | 14,542,669 | 774,823 | 4,279,976 | 774,940 | 4,297,606 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]Adjusted gross income less deficit.

[2]Includes adjusted gross income class $200,000 to $500,000 and/or $500,000 to $1,000,000 and/or $1,000,000.

[3]Included in footnote 2 to avoid disclosure of confidential data.

NOTE: Amount detail may not add to total because of rounding.

Table 1.3--SOURCES OF INCOME BY MARITAL STATUS

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

| Sources of income or loss | All returns | | Joint returns of husbands and wives | | Separate returns of husbands and wives | | Returns of heads of households | | Returns of surviving spouses | | Returns of single persons not heads of households or surviving spouses | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| Adjusted gross income less deficit | 77,572,730 | 745,974,540 | 43,097,907 | 574,343,263 | 2,402,991 | 13,440,096 | 3,993,814 | 28,100,151 | 241,393 | 1,532,739 | 27,836,625 | 128,558,285 |
| Salaries and wages (gross) | 70,024,952 | 622,598,754 | 38,911,469 | 479,131,802 | 2,231,038 | 12,272,691 | 3,766,084 | 24,958,333 | 209,885 | 1,134,196 | 24,906,476 | 105,101,731 |
| Business and profession: | | | | | | | | | | | | |
| Net profit | 5,154,182 | 38,114,271 | 4,316,629 | 34,435,917 | 78,585 | 350,756 | 114,228 | 694,077 | 10,081 | 66,449 | 634,659 | 2,567,074 |
| Net loss | 1,534,118 | 3,661,639 | 1,250,678 | 3,013,530 | 27,005 | 83,038 | 40,992 | 97,490 | 3,595 | 10,847 | 211,848 | 456,738 |
| Farm: | | | | | | | | | | | | |
| Net profit | 1,618,767 | 7,337,349 | 1,350,648 | 6,602,428 | 16,088 | 35,555 | 22,714 | 80,321 | 4,539 | 18,272 | 224,778 | 600,766 |
| Net loss | 1,171,591 | 3,230,956 | 1,036,617 | 2,904,178 | 9,385 | 30,037 | 17,501 | 59,146 | 3,872 | 13,929 | 104,216 | 223,667 |
| Partnership: | | | | | | | | | | | | |
| Net profit | 1,460,175 | 15,261,390 | 1,181,413 | 13,817,144 | 19,388 | 109,729 | 25,297 | 191,480 | 2,824 | 29,916 | 231,253 | 1,113,122 |
| Net loss | 753,261 | 4,202,932 | 609,103 | 3,699,873 | 13,501 | 68,307 | 16,856 | 81,441 | 2,410 | 5,463 | 111,391 | 347,848 |
| Small Business Corporations: | | | | | | | | | | | | |
| Net profit | 332,732 | 3,140,246 | 263,370 | 2,726,644 | 2,749 | 34,436 | 3,473 | 36,580 | (*) | (*) | 62,166 | 338,097 |
| Net loss | 163,551 | 1,027,959 | 135,462 | 928,487 | 920 | 6,444 | 3,863 | 12,148 | (*) | (*) | 23,208 | 80,133 |
| Sales of capital assets: | | | | | | | | | | | | |
| Net gain | 6,770,521 | 18,396,678 | 5,016,568 | 14,899,522 | 60,707 | 177,673 | 190,719 | 410,000 | 30,358 | 57,685 | 1,472,169 | 2,851,796 |
| Net loss | 2,095,874 | 1,321,387 | 1,554,416 | 973,521 | 39,624 | 29,826 | 62,875 | 42,673 | 7,540 | 4,143 | 431,419 | 271,225 |
| Sales of property *other* than capital assets: | | | | | | | | | | | | |
| Net gain | 514,476 | 794,495 | 447,534 | 696,270 | 4,305 | 5,754 | 6,853 | 15,278 | (*) | (*) | 55,204 | 75,505 |
| Net loss | 307,416 | 597,295 | 261,729 | 511,933 | 3,385 | 5,951 | 6,828 | 13,055 | 2,973 | 4,660 | 32,501 | 61,697 |
| Dividends in adjusted gross income | 7,581,088 | 16,794,422 | 4,784,762 | 10,668,975 | 104,415 | 317,936 | 248,528 | 526,592 | 39,423 | 51,646 | 2,403,960 | 5,229,271 |
| Interest received | 35,696,619 | 27,399,550 | 23,772,052 | 18,324,166 | 551,549 | 306,589 | 1,207,796 | 907,445 | 115,666 | 150,046 | 10,049,556 | 7,711,306 |
| Pensions and annuities (taxable portion) | 3,732,889 | 11,011,307 | 2,409,566 | 7,706,249 | 42,782 | 92,149 | 90,836 | 227,843 | 8,175 | 24,298 | 1,181,530 | 2,960,769 |
| Rents: | | | | | | | | | | | | |
| Net income | 3,764,208 | 6,099,835 | 2,742,281 | 4,516,955 | 44,290 | 65,292 | 107,746 | 146,328 | 21,643 | 36,081 | 848,248 | 1,335,181 |
| Net loss | 2,561,520 | 3,110,927 | 2,035,776 | 2,567,676 | 24,001 | 37,892 | 88,634 | 84,986 | 8,685 | 7,501 | 404,424 | 412,874 |
| Royalties: | | | | | | | | | | | | |
| Net income | 490,372 | 994,448 | 359,249 | 732,632 | 4,872 | 8,122 | 12,041 | 22,143 | (*) | (*) | 113,458 | 229,617 |
| Net loss | 33,030 | 83,303 | 25,693 | 73,934 | (*) | (*) | 1,073 | 1,614 | (*) | (*) | 3,934 | 5,989 |
| Estates and trusts: | | | | | | | | | | | | |
| Net income | 632,847 | 1,924,092 | 315,858 | 885,170 | 9,975 | 30,997 | 23,888 | 95,502 | 5,396 | 26,645 | 277,730 | 885,775 |
| Net loss | 58,875 | 100,656 | 36,632 | 60,793 | (*) | (*) | 4,382 | 6,705 | (*) | (*) | 17,428 | 30,724 |
| State income tax refunds | 5,723,298 | 677,732 | 4,880,744 | 602,338 | 75,630 | 6,747 | 212,033 | 17,160 | 15,241 | 1,267 | 539,650 | 50,224 |
| Alimony | 205,632 | 602,042 | 19,289 | 29,148 | (*) | (*) | 86,136 | 304,382 | - | - | 92,102 | 257,012 |
| Other income (net) | 3,716,260 | 1,729,869 | 2,911,533 | 1,386,767 | 47,579 | 42,495 | 128,049 | 76,820 | 4,064 | -11,394 | 625,035 | 235,183 |
| Statutory adjustments | 7,075,951 | 9,564,891 | 5,736,265 | 8,084,939 | 131,390 | 164,952 | 205,486 | 210,881 | 7,096 | 10,869 | 995,714 | 1,093,251 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Amount detail may not add to total because of rounding.

Table 1.4—ALL RETURNS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Number of returns | Adjusted gross income | Salaries and wages (gross) | | Business or profession | | | | Farm | | | | Coefficient of variation for amount (Percent)** | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Net profit[1] | | Net loss[1] | | Net profit[1] | | Net loss[1] | | | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Salaries and wages | Farm net profit |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (a) | (b) |
| All returns, total | 77,572,730 | [2]745,974,540 | 70,024,952 | 622,598,754 | 5,154,182 | 38,114,271 | 1,534,118 | 3,661,639 | 1,618,767 | 7,337,349 | 1,171,591 | 3,230,956 | (3) | 1.4 |
| No adjusted gross income | 440,435 | -2,950,226 | 158,581 | 711,944 | 25,423 | 148,928 | 171,684 | 1,195,126 | 6,043 | 28,615 | 104,717 | 699,748 | 12.2 | 6.4 |
| $1 under $1,000 | 5,671,422 | 3,093,756 | 5,233,470 | 2,997,025 | 148,181 | 96,517 | 53,192 | 99,366 | 75,911 | 39,906 | 44,767 | 80,361 | 1.5 | 4.4 |
| $1,000 under $2,000 | 5,860,523 | 8,765,931 | 5,166,289 | 7,622,839 | 242,700 | 297,790 | 46,415 | 88,615 | 108,059 | 109,447 | 45,362 | 88,396 | 0.3 | 4.5 |
| $2,000 under $3,000 | 4,980,988 | 12,397,055 | 4,184,227 | 10,065,667 | 268,556 | 489,297 | 62,593 | 125,927 | 118,114 | 162,697 | 54,207 | 110,303 | 1.3 | (3) |
| $3,000 under $4,000 | 4,954,358 | 17,343,979 | 4,086,700 | 13,720,797 | 262,647 | 639,339 | 59,880 | 109,963 | 111,198 | 225,439 | 55,161 | 100,128 | 0.6 | 10.5 |
| $4,000 under $5,000 | 5,055,586 | 22,685,715 | 4,375,768 | 18,846,509 | 283,600 | 831,546 | 63,448 | 124,673 | 115,364 | 274,689 | 59,278 | 113,715 | 0.2 | 0.5 |
| $5,000 under $6,000 | 4,731,472 | 25,998,241 | 4,176,807 | 22,059,311 | 280,455 | 961,535 | 62,977 | 112,186 | 111,754 | 315,957 | 61,141 | 133,241 | 1.2 | 1.3 |
| $6,000 under $7,000 | 4,251,533 | 27,643,361 | 3,814,354 | 23,771,304 | 275,679 | 1,070,302 | 70,594 | 97,586 | 104,454 | 327,455 | 63,584 | 131,219 | 0.2 | 9.4 |
| $7,000 under $8,000 | 4,272,799 | 32,012,938 | 3,926,873 | 28,440,194 | 267,583 | 1,112,749 | 80,124 | 120,857 | 91,912 | 346,238 | 62,737 | 118,363 | 0.7 | 3.2 |
| $8,000 under $9,000 | 4,020,665 | 34,142,692 | 3,735,425 | 30,515,701 | 254,493 | 1,103,211 | 78,387 | 119,565 | 88,007 | 352,487 | 66,131 | 115,241 | 0.2 | 0.8 |
| $9,000 under $10,000 | 3,899,385 | 36,997,378 | 3,682,323 | 33,780,826 | 252,439 | 1,142,822 | 78,551 | 114,177 | 87,479 | 340,490 | 71,899 | 113,412 | 1.8 | 3.7 |
| $10,000 under $11,000 | 3,641,679 | 38,220,835 | 3,426,820 | 34,606,722 | 239,051 | 1,161,611 | 78,527 | 98,332 | 81,317 | 376,351 | 58,427 | 107,480 | (3) | 6.7 |
| $11,000 under $12,000 | 3,460,349 | 39,773,069 | 3,277,045 | 36,393,271 | 234,680 | 1,141,227 | 72,840 | 94,320 | 68,884 | 315,888 | 55,772 | 96,544 | 0.4 | 4.9 |
| $12,000 under $13,000 | 3,107,882 | 38,827,863 | 2,955,156 | 35,585,143 | 216,313 | 1,113,294 | 70,729 | 81,383 | 60,336 | 301,596 | 48,834 | 82,798 | 1.1 | 8.0 |
| $13,000 under $14,000 | 2,781,429 | 37,483,389 | 2,662,041 | 34,463,111 | 193,681 | 1,105,479 | 57,241 | 68,080 | 51,247 | 286,548 | 45,664 | 84,136 | 0.4 | 11.3 |
| $14,000 under $15,000 | 2,372,816 | 34,357,664 | 2,266,541 | 31,469,466 | 172,880 | 1,048,106 | 57,272 | 76,981 | 45,661 | 299,199 | 37,205 | 66,446 | 0.1 | 11.8 |
| $15,000 under $20,000 | 7,773,413 | 133,253,331 | 7,374,297 | 120,095,556 | 607,880 | 4,615,954 | 185,448 | 243,101 | 140,431 | 1,060,883 | 108,852 | 219,690 | 0.3 | 4.7 |
| $20,000 under $25,000 | 3,093,728 | 68,449,109 | 2,864,552 | 58,435,673 | 312,659 | 3,417,926 | 79,676 | 130,622 | 63,777 | 646,940 | 45,412 | 125,706 | 0.3 | 0.7 |
| $25,000 under $30,000 | 1,266,377 | 34,416,463 | 1,121,784 | 26,774,647 | 180,832 | 2,744,174 | 35,050 | 77,800 | 30,625 | 397,420 | 21,989 | 77,054 | 0.7 | 1.2 |
| $30,000 under $50,000 | 1,337,578 | 49,578,235 | 1,084,147 | 31,022,701 | 290,240 | 6,970,335 | 43,713 | 141,414 | 39,256 | 667,522 | 33,439 | 189,936 | 0.5 | 1.8 |
| $50,000 under $100,000 | 483,677 | 31,983,024 | 365,200 | 15,097,222 | 122,342 | 5,170,884 | 18,505 | 134,533 | 15,056 | 339,900 | 19,642 | 188,704 | 0.3 | 4.8 |
| $100,000 under $200,000 | 91,707 | 11,993,092 | 69,239 | 4,425,406 | 18,510 | 1,287,720 | 5,092 | 84,127 | 3,013 | 88,002 | 5,365 | 99,619 | 0.3 | 3.7 |
| $200,000 under $500,000 | 19,233 | 5,415,003 | 14,452 | 1,297,994 | 2,878 | 316,118 | 1,696 | 68,515 | 719 | 25,116 | 1,576 | 51,585 | (6) | (6) |
| $500,000 under $1,000,000 | 2,666 | 1,791,260 | 2,050 | 256,784 | 338 | 68,335 | 326 | 29,079 | 101 | 4,213 | 301 | 15,139 | (6) | (6) |
| $1,000,000 or more | 1,030 | 2,301,383 | 811 | 142,941 | 142 | 59,072 | 158 | 25,311 | 49 | 4,351 | 129 | 21,992 | (6) | (6) |
| Taxable returns, total | 60,869,017 | [2]717,415,874 | 56,135,021 | 598,654,247 | 4,146,128 | 35,645,316 | 1,114,536 | 1,928,612 | 1,115,026 | 6,122,194 | 837,357 | 1,980,829 | (3) | 2.1 |
| No adjusted gross income | 1,801 | -155,107 | 928 | 37,579 | 291 | 12,202 | 412 | 51,040 | 20 | 294 | 350 | 22,504 | 3.5 | 29.5 |
| $1 under $1,000 | 22,894 | 21,285 | 16,507 | 12,802 | (*) | (*) | (*) | (*) | - | - | (*) | (*) | 20.9 | |
| $1,000 under $2,000 | 156,223 | 259,776 | 134,316 | 197,656 | 5,664 | 9,212 | 836 | 3,650 | 502 | 534 | (*) | (*) | 8.7 | 46.2 |
| $2,000 under $3,000 | 3,034,523 | 7,660,147 | 2,837,192 | 6,976,179 | 82,811 | 146,870 | 17,738 | 24,427 | 22,674 | 30,665 | 7,760 | 11,762 | 0.6 | 7.7 |
| $3,000 under $4,000 | 3,676,185 | 12,941,558 | 3,202,855 | 10,967,271 | 127,028 | 309,253 | 30,507 | 41,395 | 47,493 | 91,145 | 26,740 | 36,309 | 0.1 | 12.8 |
| $4,000 under $5,000 | 4,332,734 | 19,476,296 | 3,844,883 | 16,707,633 | 183,329 | 518,064 | 40,119 | 70,241 | 71,047 | 154,873 | 38,049 | 59,656 | 0.4 | 4.0 |
| $5,000 under $6,000 | 4,357,401 | 23,962,329 | 3,890,543 | 20,598,963 | 217,422 | 709,215 | 45,174 | 63,867 | 78,933 | 202,582 | 46,659 | 87,282 | 1.0 | 7.6 |
| $6,000 under $7,000 | 4,050,374 | 26,343,043 | 3,656,135 | 22,840,656 | 235,255 | 895,863 | 60,113 | 75,170 | 81,768 | 226,393 | 53,022 | 103,749 | 0.1 | 8.4 |
| $7,000 under $8,000 | 4,122,407 | 30,885,739 | 3,812,805 | 27,639,577 | 246,221 | 1,011,292 | 71,735 | 97,414 | 77,436 | 269,011 | 56,711 | 97,666 | 0.6 | 3.0 |
| $8,000 under $9,000 | 3,949,790 | 33,539,315 | 3,682,530 | 30,086,445 | 239,573 | 1,023,884 | 72,853 | 100,207 | 78,203 | 290,092 | 62,970 | 102,020 | 0.1 | 1.5 |
| $9,000 under $10,000 | 3,845,630 | 36,484,881 | 3,641,894 | 33,436,770 | 242,888 | 1,082,375 | 75,976 | 104,048 | 81,356 | 297,388 | 68,517 | 100,000 | 1.7 | 2.7 |
| $10,000 under $11,000 | 3,616,615 | 37,959,055 | 3,410,909 | 34,459,125 | 232,444 | 1,116,433 | 77,461 | 91,223 | 75,185 | 330,117 | 57,302 | 100,070 | 0.1 | 6.3 |
| $11,000 under $12,000 | 3,440,936 | 39,550,940 | 3,265,420 | 36,279,045 | 230,998 | 1,108,546 | 70,835 | 86,500 | 64,632 | 279,595 | 54,869 | 91,409 | 0.5 | 2.7 |
| $12,000 under $13,000 | 3,091,449 | 38,623,742 | 2,945,041 | 35,470,406 | 213,008 | 1,087,385 | 70,115 | 78,646 | 56,268 | 267,152 | 47,909 | 77,567 | 1.2 | 7.5 |
| $13,000 under $14,000 | 2,770,646 | 37,338,426 | 2,654,645 | 34,372,508 | 190,849 | 1,081,743 | 56,561 | 65,562 | 48,657 | 257,180 | 44,962 | 76,018 | 0.4 | 13.0 |
| $14,000 under $15,000 | 2,364,657 | 34,240,554 | 2,262,483 | 31,419,611 | 171,447 | 1,034,550 | 56,877 | 75,636 | 43,874 | 278,911 | 36,729 | 64,288 | 0.1 | 13.9 |
| $15,000 under $20,000 | 7,755,147 | 132,944,126 | 7,363,775 | 119,962,568 | 602,575 | 4,549,048 | 184,350 | 235,332 | 136,036 | 1,007,697 | 107,995 | 209,939 | 0.3 | 4.4 |
| $20,000 under $25,000 | 3,087,340 | 68,308,357 | 2,861,194 | 58,362,556 | 310,842 | 3,390,223 | 79,229 | 123,374 | 62,823 | 628,044 | 44,888 | 118,559 | 0.3 | 0.3 |
| $25,000 under $30,000 | 1,261,643 | 34,286,288 | 1,118,266 | 26,702,602 | 180,072 | 2,727,519 | 34,552 | 73,257 | 30,246 | 389,604 | 21,687 | 71,997 | 0.6 | 0.8 |
| $30,000 under $50,000 | 1,334,324 | 49,454,209 | 1,082,260 | 30,966,912 | 289,498 | 6,948,245 | 43,341 | 136,854 | 38,997 | 660,544 | 33,136 | 182,651 | 0.5 | 1.1 |
| $50,000 under $100,000 | 482,087 | 31,877,108 | 364,190 | 15,055,424 | 122,028 | 5,155,872 | 18,296 | 128,599 | 15,003 | 338,852 | 19,512 | 181,696 | 0.4 | 5.0 |
| $100,000 under $200,000 | 91,390 | 11,951,343 | 69,014 | 4,411,913 | 18,467 | 1,284,714 | 5,043 | 80,734 | 3,007 | 87,929 | 5,328 | 96,310 | 0.3 | 3.6 |
| $200,000 under $500,000 | 19,145 | 5,390,673 | 14,390 | 1,292,123 | 2,864 | 314,895 | 1,680 | 67,099 | 716 | 25,028 | 1,570 | 51,381 | (6) | (6) |
| $500,000 under $1,000,000 | 2,652 | 1,782,578 | 2,040 | 255,361 | 336 | 68,299 | 326 | 29,079 | 101 | 4,213 | 299 | 14,990 | (6) | (6) |
| $1,000,000 or more | 1,024 | 2,289,213 | 806 | 142,562 | 142 | 59,072 | 156 | 25,219 | 49 | 4,351 | 128 | 21,876 | (6) | (6) |
| Total nontaxable returns | 16,703,713 | [2]28,558,663 | 13,889,931 | 23,944,507 | 1,008,054 | 2,468,953 | 419,582 | 1,733,027 | 503,741 | 1,215,159 | 334,234 | 1,250,126 | 1.3 | 1.9 |
| All returns, summary: | | | | | | | | | | | | | | |
| Returns under $5,000 | 26,963,312 | [2]61,336,210 | 23,205,035 | 53,964,781 | 1,231,107 | 2,503,417 | 457,212 | 1,743,670 | 534,689 | 840,792 | 363,492 | 1,192,650 | 0.5 | 2.1 |
| Returns $5,000 under $10,000 | 21,175,854 | 156,794,611 | 19,335,782 | 138,567,334 | 1,330,649 | 5,390,618 | 370,633 | 564,372 | 483,606 | 1,682,628 | 325,492 | 611,476 | (3) | 2.2 |
| Returns $10,000 under $15,000 | 15,364,155 | 188,662,820 | 14,587,603 | 172,517,712 | 1,056,605 | 5,569,717 | 336,609 | 419,096 | 307,445 | 1,579,583 | 245,902 | 437,405 | 0.2 | 3.2 |
| Returns $15,000 or more | 14,069,409 | 339,180,899 | 12,896,532 | 257,548,926 | 1,535,821 | 24,650,518 | 369,664 | 934,502 | 293,027 | 3,234,347 | 236,705 | 989,425 | 0.2 | 1.0 |

Footnotes at end of table.

Table 1.4—ALL RETURNS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Partnerships | | | | Small Business Corporations | | | | Sales of capital assets, net gain | | Sales of capital assets, net loss | | Sales of property *other* than capital assets, net gain | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Net profit | | Net loss | | Net profit | | Net loss | | | | | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) |
| All returns, total | 1,460,175 | 15,261,390 | 753,261 | 4,202,932 | 332,732 | 3,140,246 | 163,551 | 1,027,959 | 6,770,521 | 18,396,678 | 2,095,874 | 1,321,387 | 514,476 | 794,495 |
| No adjusted gross income | 9,463 | 49,716 | 33,274 | 968,398 | 1,046 | 33,030 | 11,220 | 308,205 | 72,150 | 432,626 | 23,550 | 24,167 | 15,357 | 55,760 |
| $1 under $1,000 | 11,626 | 13,227 | 11,229 | 23,452 | (*) | (*) | (*) | (*) | 79,499 | 52,891 | 18,171 | 12,481 | 8,100 | 3,418 |
| $1,000 under $2,000 | 35,770 | 50,421 | 20,460 | 42,801 | 13,008 | 17,014 | 4,858 | 31,672 | 185,805 | 97,217 | 40,267 | 25,680 | 18,584 | 10,418 |
| $2,000 under $3,000 | 38,711 | 71,317 | 10,724 | 36,711 | 3,821 | 11,175 | 2,595 | 18,430 | 231,371 | 184,991 | 49,812 | 34,478 | 18,366 | 11,937 |
| $3,000 under $4,000 | 51,161 | 105,361 | 14,732 | 21,430 | 2,491 | 1,623 | 5,612 | 29,439 | 285,966 | 203,287 | 69,775 | 49,821 | 20,782 | 14,283 |
| $4,000 under $5,000 | 51,595 | 145,559 | 20,219 | 29,910 | 8,998 | 23,574 | 6,322 | 20,176 | 285,425 | 220,601 | 76,751 | 43,027 | 24,480 | 22,988 |
| $5,000 under $6,000 | 40,940 | 128,152 | 13,496 | 15,906 | 8,998 | 28,037 | 2,549 | 12,778 | 325,789 | 299,981 | 52,929 | 39,357 | 27,297 | 18,749 |
| $6,000 under $7,000 | 61,486 | 224,838 | 21,872 | 48,483 | 9,056 | 25,517 | 4,162 | 10,665 | 262,675 | 253,768 | 78,621 | 50,451 | 18,881 | 16,951 |
| $7,000 under $8,000 | 67,327 | 221,510 | 31,273 | 43,525 | 12,602 | 34,820 | 3,391 | 16,662 | 241,317 | 261,308 | 80,403 | 48,983 | 20,825 | 18,304 |
| $8,000 under $9,000 | 58,713 | 217,495 | 25,253 | 40,294 | 11,229 | 39,529 | 9,004 | 16,819 | 289,267 | 369,257 | 82,661 | 57,098 | 29,051 | 23,640 |
| $9,000 under $10,000 | 49,367 | 204,337 | 14,501 | 29,894 | 8,033 | 14,901 | 5,612 | 13,198 | 260,343 | 302,276 | 58,342 | 32,979 | 19,725 | 27,916 |
| $10,000 under $11,000 | 52,980 | 262,025 | 23,002 | 39,641 | 8,552 | 21,863 | 5,386 | 14,748 | 306,804 | 382,968 | 74,940 | 38,714 | 27,857 | 27,326 |
| $11,000 under $12,000 | 54,518 | 325,961 | 22,675 | 35,341 | 10,862 | 33,098 | 3,882 | 12,509 | 288,240 | 334,367 | 81,397 | 47,916 | 19,759 | 13,198 |
| $12,000 under $13,000 | 54,946 | 330,521 | 21,856 | 42,797 | 5,700 | 12,964 | 4,596 | 14,731 | 268,625 | 317,516 | 78,364 | 45,214 | 25,192 | 23,647 |
| $13,000 under $14,000 | 49,904 | 213,255 | 22,070 | 38,817 | 11,164 | 27,940 | 4,552 | 11,882 | 256,277 | 303,286 | 76,591 | 45,819 | 18,183 | 17,195 |
| $14,000 under $15,000 | 41,100 | 204,568 | 19,434 | 34,325 | 5,670 | 14,645 | 4,956 | 21,492 | 244,072 | 305,756 | 76,743 | 39,150 | 18,199 | 20,894 |
| $15,000 under $20,000 | 173,220 | 1,238,713 | 95,288 | 181,845 | 39,771 | 163,308 | 25,693 | 79,150 | 1,040,581 | 1,474,271 | 353,977 | 197,894 | 61,033 | 86,044 |
| $20,000 under $25,000 | 126,924 | 1,143,170 | 73,380 | 224,274 | 33,353 | 193,312 | 11,604 | 45,992 | 644,448 | 1,238,664 | 234,092 | 140,834 | 35,010 | 58,761 |
| $25,000 under $30,000 | 95,092 | 1,022,635 | 49,348 | 185,313 | 28,348 | 196,157 | 13,115 | 42,958 | 355,093 | 948,572 | 142,545 | 93,102 | 22,812 | 57,548 |
| $30,000 under $50,000 | 177,676 | 2,978,162 | 108,330 | 538,943 | 56,669 | 633,305 | 16,300 | 80,825 | 520,601 | 2,340,651 | 220,229 | 156,327 | 37,139 | 88,376 |
| $50,000 under $100,000 | 122,928 | 3,757,686 | 73,804 | 696,387 | 39,290 | 774,377 | 12,264 | 97,028 | 249,775 | 2,565,818 | 103,576 | 79,383 | 20,420 | 73,329 |
| $100,000 under $200,000 | 28,184 | 1,520,713 | 20,002 | 418,955 | 10,817 | 470,468 | 3,425 | 54,977 | 58,709 | 1,831,311 | 18,736 | 15,445 | 5,456 | 46,476 |
| $200,000 under $500,000 | 5,685 | 549,908 | 5,595 | 281,192 | 2,436 | 238,489 | 1,130 | 39,877 | 14,564 | 1,602,918 | 3,033 | 2,664 | 1,539 | 26,437 |
| $500,000 under $1,000,000 | 662 | 124,749 | 991 | 100,732 | 288 | 57,509 | 210 | 13,657 | 2,233 | 795,712 | 311 | 312 | 288 | 9,732 |
| $1,000,000 or more | 197 | 157,391 | 453 | 83,566 | 103 | 69,892 | 147 | 19,398 | 892 | 1,276,665 | 98 | 91 | 141 | 21,168 |
| Taxable returns, total | 1,292,368 | 14,749,240 | 644,555 | 3,090,982 | 314,069 | 3,048,890 | 127,409 | 559,952 | 5,885,432 | 17,258,079 | 1,901,971 | 1,174,698 | 397,713 | 651,944 |
| No adjusted gross income | 95 | 4,061 | 1,417 | 195,161 | 164 | 8,025 | 283 | 33,315 | 1,700 | 151,773 | 21 | 19 | 273 | 6,298 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | - | - | - | - | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | (*) | (*) | 2,264 | 2,337 | | | | | 17,346 | 8,099 | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 9,154 | 15,624 | 2,811 | 4,021 | | | | | 63,790 | 41,260 | 12,759 | 7,369 | 4,123 | 2,830 |
| $3,000 under $4,000 | 24,731 | 49,077 | 4,911 | 6,432 | 17,182 | 33,229 | 5,244 | 4,954 | 153,348 | 103,004 | 45,052 | 33,121 | 5,236 | 4,535 |
| $4,000 under $5,000 | 40,707 | 116,177 | 14,727 | 21,250 | | | | | 198,552 | 137,893 | 56,341 | 31,213 | 16,062 | 16,090 |
| $5,000 under $6,000 | 34,442 | 106,985 | 10,280 | 9,240 | (*) | (*) | 981 | 2,297 | 271,737 | 225,094 | 42,787 | 31,690 | 16,772 | 11,708 |
| $6,000 under $7,000 | 53,382 | 174,685 | 19,955 | 35,216 | 8,691 | 24,518 | (*) | (*) | 233,492 | 216,356 | 75,541 | 47,179 | 13,439 | 14,120 |
| $7,000 under $8,000 | 57,820 | 172,745 | 25,176 | 25,960 | 10,354 | 31,853 | 2,424 | 11,050 | 214,959 | 226,695 | 75,455 | 44,623 | 16,862 | 14,465 |
| $8,000 under $9,000 | 57,327 | 212,987 | 23,770 | 35,540 | 10,844 | 38,035 | 7,967 | 12,180 | 268,938 | 337,569 | 78,154 | 53,450 | 25,523 | 19,162 |
| $9,000 under $10,000 | 41,998 | 176,715 | 12,234 | 16,584 | 7,668 | 13,246 | 4,985 | 4,531 | 248,605 | 283,047 | 56,985 | 31,939 | 16,919 | 22,134 |
| $10,000 under $11,000 | 50,174 | 247,802 | 21,864 | 32,433 | 8,383 | 21,752 | 5,068 | 11,814 | 299,129 | 355,036 | 73,622 | 38,062 | 26,266 | 26,134 |
| $11,000 under $12,000 | 52,770 | 309,611 | 22,319 | 29,742 | 9,909 | 28,939 | 3,676 | 9,578 | 282,231 | 318,300 | 80,424 | 46,878 | 18,756 | 12,271 |
| $12,000 under $13,000 | 52,886 | 314,301 | 20,709 | 34,297 | 5,700 | 12,964 | 4,046 | 10,283 | 264,258 | 307,247 | 75,097 | 43,017 | 23,342 | 17,625 |
| $13,000 under $14,000 | 48,920 | 205,107 | 21,313 | 30,400 | 11,025 | 27,366 | 3,825 | 5,988 | 252,170 | 295,273 | 76,267 | 45,559 | 17,191 | 15,595 |
| $14,000 under $15,000 | 40,557 | 203,331 | 19,131 | 27,046 | 5,670 | 14,645 | 4,880 | 20,154 | 240,262 | 298,860 | 76,256 | 38,664 | 17,170 | 17,692 |
| $15,000 under $20,000 | 172,275 | 1,232,924 | 93,568 | 156,475 | 39,676 | 161,852 | 24,171 | 66,942 | 1,034,486 | 1,447,731 | 350,523 | 194,827 | 58,730 | 80,872 |
| $20,000 under $25,000 | 126,317 | 1,127,464 | 72,025 | 190,594 | 33,028 | 182,996 | 11,184 | 33,757 | 641,185 | 1,199,013 | 233,552 | 140,293 | 34,386 | 57,073 |
| $25,000 under $30,000 | 94,462 | 1,018,646 | 48,394 | 163,479 | 27,873 | 185,704 | 12,769 | 36,696 | 353,031 | 934,571 | 141,601 | 92,204 | 22,034 | 53,655 |
| $30,000 under $50,000 | 177,121 | 2,964,950 | 107,434 | 517,625 | 56,479 | 629,997 | 16,165 | 76,936 | 518,926 | 2,321,713 | 219,720 | 155,860 | 36,900 | 86,407 |
| $50,000 under $100,000 | 122,604 | 3,747,329 | 73,327 | 680,444 | 39,235 | 771,947 | 12,152 | 94,292 | 249,108 | 2,553,560 | 103,142 | 78,974 | 20,233 | 71,602 |
| $100,000 under $200,000 | 28,099 | 1,517,305 | 19,917 | 414,764 | 10,804 | 469,537 | 3,400 | 50,807 | 58,537 | 1,823,526 | 18,691 | 15,403 | 5,408 | 45,286 |
| $200,000 under $500,000 | 5,665 | 548,873 | 5,565 | 277,897 | 2,422 | 237,454 | 1,122 | 39,297 | 14,522 | 1,599,881 | 3,015 | 2,646 | 1,530 | 25,804 |
| $500,000 under $1,000,000 | 658 | 124,683 | 987 | 100,487 | 288 | 57,509 | 209 | 13,551 | 2,228 | 795,591 | 306 | 307 | 286 | 9,344 |
| $1,000,000 or more | 197 | 157,391 | 449 | 83,329 | 103 | 69,892 | 146 | 19,397 | 890 | 1,275,338 | 96 | 89 | 141 | 21,168 |
| Total nontaxable returns | 167,807 | 512,149 | 108,706 | 1,111,948 | 18,663 | 91,356 | 36,142 | 468,010 | 885,089 | 1,138,604 | 193,903 | 146,681 | 116,763 | 142,546 |
| All returns, summary: | | | | | | | | | | | | | | |
| Returns under $5,000 | 198,326 | 435,600 | 110,638 | 1,122,701 | 29,791 | 90,115 | 31,573 | 408,612 | 1,140,216 | 1,191,614 | 278,326 | 189,653 | 105,669 | 118,804 |
| Returns $5,000 under $10,000 | 277,833 | 996,331 | 106,395 | 178,102 | 49,918 | 142,803 | 24,718 | 70,122 | 1,379,391 | 1,486,590 | 352,956 | 228,867 | 115,779 | 105,560 |
| Returns $10,000 under $15,000 | 253,448 | 1,336,330 | 109,037 | 190,921 | 41,948 | 110,510 | 23,372 | 75,362 | 1,364,018 | 1,643,893 | 387,995 | 216,813 | 109,190 | 102,260 |
| Returns $15,000 or more | 730,568 | 12,493,127 | 427,191 | 2,711,206 | 211,075 | 2,796,818 | 83,888 | 473,862 | 2,886,896 | 14,074,581 | 1,076,597 | 686,051 | 183,838 | 467,870 |

Footnotes at end of table.

Table 1.4—ALL RETURNS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Sales of property *other* than capital assets, net loss | | Dividends in adjusted gross income | | Interest received | | Pensions and annuities (taxable portion) | | Rents net income | | Coefficient of variation for amount (Percent)** | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Dividends in adjusted gross income | Interest received | Rents net income |
| | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) | (35) | (36) | (c) | (d) | (e) |
| All returns, total | 307,416 | 597,295 | 7,581,088 | 16,794,422 | 35,696,619 | 27,399,550 | 3,732,889 | 11,011,307 | 3,764,208 | 6,099,835 | 1.1 | 0.7 | 4.0 |
| No adjusted gross income | 20,260 | 163,355 | 54,313 | 113,286 | 172,793 | 195,486 | 15,220 | 31,033 | 31,833 | 61,156 | 2.8 | 3.4 | 3.7 |
| $1 under $1,000 | 5,901 | 12,351 | 134,487 | 35,431 | 976,005 | 168,204 | 27,303 | 22,916 | 67,107 | 37,672 | 15.8 | 4.3 | 1.6 |
| $1,000 under $2,000 | 13,135 | 14,948 | 231,951 | 112,639 | 1,591,187 | 530,547 | 140,758 | 154,184 | 178,486 | 149,056 | 11.2 | 3.0 | 4.9 |
| $2,000 under $3,000 | 11,473 | 18,572 | 308,079 | 190,776 | 1,656,633 | 914,958 | 319,059 | 464,793 | 243,500 | 235,813 | 27.6 | 1.8 | 6.1 |
| $3,000 under $4,000 | 12,328 | 15,305 | 385,908 | 328,637 | 1,713,314 | 1,267,284 | 478,119 | 988,590 | 236,966 | 283,218 | 14.8 | 3.2 | 6.2 |
| $4,000 under $5,000 | 13,314 | 15,439 | 368,293 | 317,567 | 1,743,356 | 1,307,269 | 374,436 | 912,758 | 232,546 | 254,628 | 11.4 | 4.3 | 12.0 |
| $5,000 under $6,000 | 17,964 | 20,664 | 331,336 | 348,923 | 1,716,615 | 1,352,853 | 313,287 | 826,001 | 194,563 | 208,850 | 25.1 | 4.2 | 0.2 |
| $6,000 under $7,000 | 15,919 | 12,941 | 306,260 | 270,621 | 1,600,987 | 1,214,569 | 280,915 | 847,525 | 176,172 | 249,776 | 7.1 | 3.9 | 8.8 |
| $7,000 under $8,000 | 22,988 | 29,514 | 280,017 | 321,140 | 1,699,950 | 1,143,615 | 180,522 | 575,665 | 177,983 | 265,102 | 1.8 | 12.9 | 15.5 |
| $8,000 under $9,000 | 13,905 | 11,752 | 269,327 | 254,306 | 1,785,243 | 1,032,941 | 212,960 | 756,394 | 178,582 | 207,053 | 5.1 | 0.8 | 27.3 |
| $9,000 under $10,000 | 12,327 | 13,585 | 270,822 | 354,785 | 1,709,206 | 898,399 | 147,812 | 476,619 | 169,178 | 208,916 | 25.9 | 13.5 | 14.8 |
| $10,000 under $11,000 | 15,842 | 15,416 | 293,520 | 310,408 | 1,855,957 | 1,055,200 | 155,367 | 476,893 | 174,493 | 224,250 | 8.5 | 4.7 | 6.1 |
| $11,000 under $12,000 | 11,369 | 14,985 | 273,954 | 328,579 | 1,807,202 | 932,285 | 130,586 | 471,561 | 155,082 | 191,553 | 11.1 | 4.2 | 14.1 |
| $12,000 under $13,000 | 10,623 | 14,242 | 254,765 | 295,140 | 1,726,804 | 910,707 | 111,875 | 399,258 | 154,244 | 184,465 | 2.1 | 0.7 | 29.7 |
| $13,000 under $14,000 | 9,056 | 8,276 | 269,195 | 255,781 | 1,649,407 | 876,206 | 109,280 | 352,770 | 129,455 | 162,938 | 7.2 | 1.6 | 16.5 |
| $14,000 under $15,000 | 7,601 | 7,513 | 248,898 | 312,998 | 1,492,185 | 763,164 | 83,666 | 305,627 | 126,918 | 149,880 | 13.3 | 0.1 | 4.1 |
| $15,000 under $20,000 | 34,039 | 36,424 | 1 079,272 | 1,288,248 | 5,435,685 | 3,459,093 | 307,619 | 1,231,606 | 433,863 | 599,763 | 2.8 | 1.8 | 2.9 |
| $20,000 under $25,000 | 16,784 | 24,163 | 712,569 | 1,173,958 | 2,481,520 | 2,240,595 | 145,361 | 644,091 | 249,907 | 464,502 | 9.0 | 0.5 | 3.8 |
| $25,000 under $30,000 | 10,007 | 35,586 | 419,245 | 930,969 | 1,102,072 | 1,444,362 | 68,854 | 330,272 | 129,050 | 319,402 | 3.3 | 1.7 | 2.1 |
| $30,000 under $50,000 | 16,156 | 30,601 | 663,775 | 2,438,255 | 1,217,659 | 2,628,305 | 86,785 | 424,320 | 194,735 | 687,229 | 1.6 | 4.8 | 9.5 |
| $50,000 under $100,000 | 11,542 | 50,341 | 328,980 | 2,709,639 | 452,904 | 1,800,488 | 32,763 | 220,763 | 101,113 | 623,290 | 2.9 | 3.2 | 1.8 |
| $100,000 under $200,000 | 3,448 | 16,268 | 75,449 | 1,818,305 | 87,794 | 727,113 | 7,787 | 66,011 | 22,749 | 231,868 | 1.9 | 3.8 | 0.7 |
| $200,000 under $500,000 | 1,127 | 10,704 | 17,234 | 1,243,738 | 18,541 | 341,719 | 2,070 | 23,662 | 4,773 | 75,767 | (6) | (6) | (6) |
| $500,000 under $1,000,000 | 209 | 2,749 | 2,467 | 464,793 | 2,591 | 103,885 | 334 | 5,803 | 652 | 17,058 | (6) | (6) | (6) |
| $1,000,000 or more | 99 | 1,601 | 972 | 575,500 | 1,009 | 90,303 | 151 | 2,192 | 258 | 6,630 | (6) | (6) | (6) |
| Taxable returns, total | 226,456 | 345,596 | 6,674,531 | 15,904,827 | 30,938,165 | 24,662,833 | 2,912,403 | 9,455,395 | 3,030,458 | 5,296,232 | 0.5 | 1.1 | 4.8 |
| No adjusted gross income | 194 | 4,551 | 1,174 | 29,386 | 1,677 | 24,205 | 46 | 330 | 200 | 2,487 | 0.2 | 3.8 | 6.8 |
| $1 under $1,000 | - | - | 4,330 | 2,042 | 16,143 | 6,580 | - | - | (*) | (*) | 42.4 | 43.0 | 24.9 |
| $1,000 under $2,000 | (*) | (*) | 23,195 | 8,829 | 69,147 | 25,369 | (*) | (*) | 5,688 | 7,589 | 2.8 | 7.1 | 15.9 |
| $2,000 under $3,000 | 3,582 | 7,082 | 107,897 | 53,933 | 800,219 | 283,635 | 76,562 | 112,261 | 36,247 | 29,402 | 21.3 | 2.5 | 8.7 |
| $3,000 under $4,000 | 3,708 | 2,080 | 257,891 | 214,439 | 1,135,096 | 754,128 | 262,020 | 535,940 | 110,679 | 121,988 | 6.9 | 2.3 | 8.7 |
| $4,000 under $5,000 | 5,448 | 7,079 | 289,565 | 249,779 | 1,456,602 | 1,009,686 | 268,730 | 630,643 | 158,756 | 167,838 | 9.5 | 1.9 | 26.7 |
| $5,000 under $6,000 | 13,114 | 12,989 | 299,822 | 312,130 | 1,581,411 | 1,199,730 | 278,637 | 735,527 | 180,977 | 193,432 | 21.9 | 4.9 | 1.4 |
| $6,000 under $7,000 | 12,616 | 9,902 | 294,294 | 260,100 | 1,527,170 | 1,162,155 | 264,316 | 785,668 | 168,050 | 238,040 | 9.9 | 5.6 | 8.0 |
| $7,000 under $8,000 | 19,612 | 25,680 | 261,606 | 276,225 | 1,649,869 | 1,102,449 | 168,973 | 510,958 | 166,162 | 237,182 | 7.8 | 11.5 | 17.1 |
| $8,000 under $9,000 | 12,413 | 7,807 | 257,150 | 229,332 | 1,749,035 | 1,002,311 | 207,917 | 746,051 | 173,552 | 198,482 | 3.6 | 1.5 | 25.0 |
| $9,000 under $10,000 | 11,969 | 11,021 | 264,509 | 322,360 | 1,688,799 | 870,420 | 145,058 | 461,818 | 166,672 | 205,113 | 28.5 | 15.8 | 14.7 |
| $10,000 under $11,000 | 14,705 | 14,077 | 291,225 | 308,072 | 1,844,155 | 1,045,294 | 155,365 | 476,873 | 171,700 | 220,203 | 9.0 | 5.5 | 5.1 |
| $11,000 under $12,000 | 10,569 | 14,486 | 270,569 | 316,146 | 1,797,331 | 922,074 | 128,478 | 464,202 | 152,718 | 187,086 | 9.7 | 4.2 | 13.3 |
| $12,000 under $13,000 | 10,446 | 14,159 | 252,395 | 283,123 | 1,717,222 | 900,881 | 111,708 | 398,329 | 152,308 | 180,629 | 1.3 | 0.7 | 31.3 |
| $13,000 under $14,000 | 8,573 | 6,944 | 268,020 | 253,611 | 1,644,063 | 867,614 | 108,897 | 351,878 | 128,619 | 161,821 | 7.4 | 1.6 | 16.5 |
| $14,000 under $15,000 | 7,233 | 7,424 | 246,663 | 300,706 | 1,487,024 | 749,940 | 83,567 | 305,549 | 126,276 | 147,615 | 15.7 | 0.3 | 5.9 |
| $15,000 under $20,000 | 33,294 | 33,286 | 1,073,101 | 1,248,892 | 5,422,825 | 3,433,370 | 306,527 | 1,225,976 | 431,754 | 590,965 | 3.9 | 1.5 | 2.5 |
| $20,000 under $25,000 | 16,342 | 21,684 | 709,965 | 1,162,164 | 2,476,941 | 2,230,090 | 145,274 | 643,859 | 248,577 | 460,314 | 8.9 | 0.5 | 3.1 |
| $25,000 under $30,000 | 9,873 | 34,397 | 415,869 | 913,145 | 1,097,668 | 1,427,917 | 68,600 | 326,527 | 128,204 | 315,024 | 2.6 | 1.6 | 1.3 |
| $30,000 under $50,000 | 16,003 | 28,604 | 661,670 | 2,416,533 | 1,214,714 | 2,616,740 | 86,723 | 424,094 | 194,179 | 682,686 | 1.8 | 4.8 | 9.8 |
| $50,000 under $100,000 | 11,483 | 50,127 | 327,873 | 2,675,932 | 451,510 | 1,785,359 | 32,695 | 220,044 | 100,824 | 621,533 | 3.0 | 2.9 | 1.9 |
| $100,000 under $200,000 | 3,431 | 16,178 | 75,166 | 1,802,927 | 87,504 | 717,500 | 7,777 | 65,989 | 22,674 | 229,959 | 2.0 | 3.9 | 0.8 |
| $200,000 under $500,000 | 1,124 | 10,616 | 17,160 | 1,235,605 | 18,459 | 335,151 | 2,063 | 23,618 | 4,734 | 73,191 | (6) | (6) | (6) |
| $500,000 under $1,000,000 | 208 | 2,746 | 2,455 | 459,904 | 2,578 | 102,335 | 333 | 5,450 | 647 | 17,000 | (6) | (6) | (6) |
| $1,000,000 or more | 98 | 1,601 | 967 | 569,512 | 1,003 | 87,900 | 150 | 2,090 | 256 | 6,603 | (6) | (6) | (6) |
| Total nontaxable returns | 80,960 | 251,697 | 906,557 | 889,595 | 4,758,454 | 2,736,720 | 820,486 | 1,555,913 | 733,750 | 803,600 | 12.2 | 2.5 | 1.4 |
| All returns, summary: | | | | | | | | | | | | | |
| Returns under $5,000 | 76,411 | 239,970 | 1,483,031 | 1,098,336 | 7,853,288 | 4,383,748 | 1,354,895 | 2,574,274 | 990,438 | 1,021,543 | 14.5 | 0.7 | 2.1 |
| Returns $5,000 under $10,000 | 83,103 | 88,455 | 1,457,762 | 1,549,775 | 8,512,001 | 5,642,376 | 1,135,496 | 3,482,204 | 896,478 | 1,139,696 | 0.2 | 1.6 | 7.8 |
| Returns $10,000 under $15,000 | 54,491 | 60,433 | 1,340,332 | 1,502,905 | 8,531,555 | 4,537,562 | 590,774 | 2,006,110 | 740,192 | 913,087 | 3.7 | 0.2 | 5.2 |
| Returns $15,000 or more | 93,411 | 208,437 | 3,299,963 | 12,643,405 | 10,799,775 | 12,835,865 | 651,724 | 2,948,719 | 1,137,100 | 3,025,510 | 0.2 | 1.1 | 2.8 |

Footnotes at end of table.

Table 1.4—ALL RETURNS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Rents net loss | | Royalties | | | | Estates and trusts | | | | State income tax refunds | | Coefficient of variation for amount (Percent)** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Net income | | Net loss | | Net income | | Net loss | | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Royalties net income |
| | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) | (f) |
| All returns, total | 2,561,520 | 3,110,927 | 490,372 | 994,448 | 33,030 | 83,303 | 632,847 | 1,924,092 | 58,875 | 100,656 | 5,723,298 | 677,732 | 1.9 |
| No adjusted gross income | 65,380 | 359,998 | 5,380 | 18,110 | 2,371 | 7,035 | 4,119 | 14,227 | 676 | 14,940 | 11,888 | 5,002 | 8.5 |
| $1 under $1,000 | 38,374 | 35,314 | 2,443 | 2,537 | 1 | 4 | 15,352 | 4,719 | | | 12,283 | 763 | 49.5 |
| $1,000 under $2,000 | 53,369 | 51,053 | 17,618 | 8,809 | (*) | (*) | 25,274 | 17,192 | 2,516 | 3,866 | 38,650 | 2,136 | 35.2 |
| $2,000 under $3,000 | 58,158 | 46,377 | 18,295 | 9,416 | (*) | (*) | 23,143 | 23,492 | | | 59,017 | 4,517 | 41.6 |
| $3,000 under $4,000 | 53,910 | 51,832 | 25,691 | 19,060 | (*) | (*) | 32,029 | 46,047 | 7,163 | 14,149 | 79,384 | 5,075 | 48.3 |
| $4,000 under $5,000 | 86,484 | 59,546 | 21,092 | 18,968 | (*) | (*) | 30,806 | 51,305 | | | 127,092 | 8,018 | 44.7 |
| $5,000 under $6,000 | 116,549 | 93,948 | 29,119 | 34,271 | | | 32,309 | 63,634 | | | 164,725 | 9,857 | 18.3 |
| $6,000 under $7,000 | 112,277 | 101,500 | 17,541 | 13,153 | | | 15,332 | 34,682 | | | 201,519 | 12,470 | 20.4 |
| $7,000 under $8,000 | 128,495 | 112,868 | 29,047 | 24,101 | 5,396 | 5,053 | 27,393 | 48,863 | 17,822 | 3,856 | 265,446 | 17,969 | 67.8 |
| $8,000 under $9,000 | 155,975 | 129,249 | 20,321 | 20,169 | | | 20,073 | 29,771 | | | 338,455 | 25,172 | 29.3 |
| $9,000 under $10,000 | 127,540 | 119,199 | 17,434 | 14,068 | | | 23,920 | 46,912 | | | 380,435 | 30,395 | 13.9 |
| $10,000 under $11,000 | 152,950 | 103,822 | 17,781 | 15,979 | | | 23,436 | 41,662 | | | 372,615 | 32,206 | 22.8 |
| $11,000 under $12,000 | 140,949 | 118,280 | 13,638 | 14,365 | | | 22,493 | 44,312 | 4,200 | 5,915 | 381,442 | 33,349 | 44.0 |
| $12,000 under $13,000 | 132,008 | 120,551 | 18,130 | 25,624 | 4,216 | 3,470 | 22,409 | 40,289 | 2,826 | 645 | 415,190 | 39,955 | 4.7 |
| $13,000 under $14,000 | 118,755 | 88,796 | 16,049 | 16,374 | | | 18,686 | 40,331 | (*) | (*) | 375,664 | 34,859 | 0.5 |
| $14,000 under $15,000 | 108,442 | 98,205 | 8,504 | 12,820 | | | 20,450 | 31,292 | (*) | (*) | 355,818 | 36,883 | 64.5 |
| $15,000 under $20,000 | 404,473 | 396,218 | 57,768 | 71,086 | 3,105 | 4,407 | 72,599 | 202,327 | 6,407 | 7,329 | 1,193,116 | 133,599 | 14.2 |
| $20,000 under $25,000 | 203,704 | 217,431 | 38,775 | 69,871 | 2,879 | 4,396 | 51,140 | 150,412 | 4,295 | 3,962 | 480,019 | 72,769 | 16.4 |
| $25,000 under $30,000 | 95,183 | 157,158 | 27,400 | 48,614 | 3,114 | 6,431 | 37,579 | 163,901 | 1,877 | 1,388 | 194,799 | 40,513 | 12.3 |
| $30,000 under $50,000 | 131,132 | 278,729 | 49,189 | 174,120 | 4,696 | 10,710 | 61,379 | 293,447 | 4,235 | 9,988 | 198,805 | 62,251 | 11.8 |
| $50,000 under $100,000 | 60,182 | 219,769 | 27,918 | 154,927 | 3,485 | 18,992 | 37,195 | 257,201 | 3,730 | 17,472 | 61,174 | 40,915 | 4.5 |
| $100,000 under $200,000 | 13,296 | 87,854 | 8,107 | 93,101 | 1,253 | 9,053 | 11,635 | 137,771 | 1,095 | 6,594 | 12,356 | 17,911 | 6.6 |
| $200,000 under $500,000 | 3,159 | 39,781 | 2,521 | 67,933 | 398 | 5,432 | 3,377 | 78,897 | 336 | 4,775 | 2,839 | 7,984 | (6) |
| $500,000 under $1,000,000 | 524 | 15,313 | 423 | 22,912 | 82 | 2,123 | 519 | 30,928 | 62 | 1,590 | 394 | 1,868 | (6) |
| $1,000,000 or more | 252 | 8,136 | 188 | 24,060 | 27 | 974 | 200 | 30,478 | 30 | 2,865 | 173 | 1,296 | (6) |
| Taxable returns, total | 2,250,458 | 2,454,126 | 420,960 | 924,766 | 27,038 | 68,310 | 560,884 | 1,814,294 | 52,740 | 70,381 | 5,471,970 | 643,567 | 2.4 |
| No adjusted gross income | 698 | 33,851 | 302 | 4,096 | 40 | 271 | 97 | 1,668 | 56 | 2,729 | 249 | 688 | 25.1 |
| $1 under $1,000 | (*) | (*) | | | - | - | | | - | - | - | - | (*) |
| $1,000 under $2,000 | (*) | (*) | 2,961 | 1,077 | - | - | 10,195 | 7,311 | (*) | (*) | 627 | 72 | (*) |
| $2,000 under $3,000 | 16,483 | 9,327 | | | (*) | (*) | 9,380 | 8,576 | (*) | (*) | 19,562 | 369 | (*) |
| $3,000 under $4,000 | 28,534 | 19,985 | 13,041 | 3,268 | - | - | 23,887 | 25,215 | (*) | (*) | 38,922 | 1,921 | 101.3 |
| $4,000 under $5,000 | 63,495 | 35,936 | 16,698 | 15,135 | (*) | (*) | 23,622 | 42,442 | (*) | (*) | 92,574 | 4,588 | 63.9 |
| $5,000 under $6,000 | 98,242 | 72,934 | 24,408 | 28,687 | | | 31,512 | 63,355 | | | 145,684 | 7,538 | 13.3 |
| $6,000 under $7,000 | 101,116 | 77,390 | 16,367 | 11,988 | | | 15,048 | 33,927 | | | 191,842 | 10,885 | 24.3 |
| $7,000 under $8,000 | 117,080 | 88,365 | 28,189 | 23,537 | 3,374 | 3,518 | 24,908 | 48,348 | 17,523 | 3,586 | 252,499 | 15,923 | 68.7 |
| $8,000 under $9,000 | 149,249 | 110,674 | 19,327 | 18,901 | | | 18,943 | 28,036 | | | 327,513 | 23,557 | 25.0 |
| $9,000 under $10,000 | 123,822 | 105,871 | 17,393 | 14,057 | | | 23,662 | 46,343 | | | 375,761 | 28,750 | 13.9 |
| $10,000 under $11,000 | 149,979 | 96,662 | 17,141 | 15,245 | | | 23,201 | 39,976 | | | 370,539 | 32,047 | 26.8 |
| $11,000 under $12,000 | 139,213 | 112,276 | 13,244 | 12,676 | | | 22,326 | 44,297 | 4,200 | 5,915 | 376,992 | 32,738 | 65.5 |
| $12,000 under $13,000 | 130,285 | 117,403 | 18,030 | 25,278 | 4,212 | 3,465 | 22,402 | 40,260 | 2,826 | 645 | 411,507 | 39,335 | 3.0 |
| $13,000 under $14,000 | 117,347 | 86,573 | 15,539 | 15,846 | | | 18,517 | 40,320 | (*) | (*) | 373,851 | 34,413 | 4.7 |
| $14,000 under $15,000 | 107,708 | 94,547 | 7,654 | 12,680 | | | 20,448 | 31,170 | (*) | (*) | 354,832 | 36,666 | 66.4 |
| $15,000 under $20,000 | 402,846 | 391,231 | 57,372 | 70,596 | 3,091 | 4,382 | 71,778 | 195,394 | 6,304 | 6,385 | 1,191,358 | 133,074 | 13.5 |
| $20,000 under $25,000 | 202,489 | 209,464 | 38,559 | 69,693 | 2,600 | 3,392 | 50,837 | 147,011 | 4,189 | 3,913 | 478,959 | 69,690 | 16.2 |
| $25,000 under $30,000 | 94,556 | 152,472 | 26,861 | 47,757 | 3,111 | 6,411 | 36,775 | 160,737 | 1,876 | 1,376 | 193,756 | 40,128 | 11.0 |
| $30,000 under $50,000 | 130,178 | 273,004 | 48,991 | 173,945 | 4,623 | 9,770 | 60,687 | 280,432 | 4,226 | 9,873 | 198,253 | 61,659 | 11.7 |
| $50,000 under $100,000 | 59,899 | 215,563 | 27,702 | 153,184 | 3,478 | 18,911 | 36,988 | 254,911 | 3,715 | 17,016 | 61,004 | 40,669 | 4.9 |
| $100,000 under $200,000 | 13,232 | 86,335 | 8,067 | 92,470 | 1,249 | 8,965 | 11,591 | 136,787 | 1,093 | 6,480 | 12,292 | 17,777 | 6.9 |
| $200,000 under $500,000 | 3,146 | 39,426 | 2,508 | 67,738 | 395 | 5,419 | 3,365 | 78,772 | 333 | 4,695 | 2,831 | 7,935 | (6) |
| $500,000 under $1,000,000 | 522 | 15,257 | 418 | 22,852 | 82 | 2,123 | 516 | 30,925 | 62 | 1,590 | 392 | 1,867 | (6) |
| $1,000,000 or more | 250 | 8,109 | 188 | 24,060 | 27 | 974 | 199 | 28,081 | 30 | 2,865 | 171 | 1,278 | (6) |
| Total nontaxable returns | 311,062 | 656,799 | 69,412 | 69,686 | 5,992 | 14,991 | 71,963 | 109,791 | 6,135 | 30,274 | 251,328 | 34,166 | 5.3 |
| All returns, summary: | | | | | | | | | | | | | |
| Returns under $5,000 | 355,675 | 604,120 | 90,519 | 76,901 | 4,379 | 12,262 | 130,723 | 156,981 | 10,355 | 32,955 | 328,314 | 25,512 | 1.6 |
| Returns $5,000 under $10,000 | 640,836 | 556,764 | 113,462 | 105,763 | 5,396 | 5,053 | 119,027 | 223,862 | 17,822 | 3,855 | 1,350,580 | 95,864 | 19.5 |
| Returns $10,000 under $15,000 | 653,104 | 529,655 | 74,102 | 85,162 | 4,216 | 3,468 | 107,474 | 197,886 | 8,631 | 7,883 | 1,900,729 | 177,253 | 20.1 |
| Returns $15,000 or more | 911,905 | 1,420,389 | 212,289 | 726,624 | 19,039 | 62,518 | 275,623 | 1,345,361 | 22,067 | 55,963 | 2,143,675 | 379,106 | 1.9 |

Footnotes at end of table.

Table 1.4—ALL RETURNS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Alimony | | Other income (net) | | Statutory adjustments | | | | | | | | Coefficient of variation for amount (Percent)** | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | | Sick pay exclusion | | Moving expense deduction | | Employee business expense | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Other income (net) | Statutory adjustments, total |
| | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) | (g) | (h) |
| All returns, total | 205,632 | 602,042 | 3,716,260 | 1,729,869 | 7,075,951 | 9,564,891 | 1,116,463 | 1,276,623 | 1,065,223 | 1,159,195 | 4,869,761 | 6,551,014 | 15.6 | 0.6 |
| No adjusted gross income | 675 | 1,552 | 36,761 | -927,388 | 50,656 | 182,336 | 32,932 | 115,573 | 3,833 | 8,091 | 13,705 | 58,287 | 6.8 | 29.3 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | 38,942 | 112,102 | 19,303 | 67,493 | 5,451 | 12,156 | 14,171 | 32,415 | (*) | 47.2 |
| $1,000 under $2,000 | 9,274 | 14,076 | 107,554 | 50,080 | 72,972 | 134,290 | 26,457 | 73,838 | 6,803 | 3,741 | 38,566 | 52,978 | 21.2 | 25.7 |
| $2,000 under $3,000 | 18,894 | 34,587 | 177,900 | 89,029 | 121,376 | 173,022 | 26,829 | 54,991 | 19,338 | 7,815 | 80,348 | 109,703 | 41.9 | 4.1 |
| $3,000 under $4,000 | 13,309 | 26,522 | 150,805 | 94,116 | 183,643 | 241,598 | 42,635 | 63,326 | 33,047 | 11,894 | 113,914 | 165,672 | 28.7 | 8.7 |
| $4,000 under $5,000 | 14,065 | 20,820 | 159,186 | 98,198 | 199,200 | 248,839 | 35,544 | 62,678 | 52,610 | 27,729 | 114,513 | 157,126 | 12.1 | 34.5 |
| $5,000 under $6,000 | 17,278 | 52,127 | 154,553 | 75,666 | 284,188 | 354,574 | 48,508 | 59,854 | 64,896 | 49,715 | 179,478 | 243,062 | 41.8 | 6.5 |
| $6,000 under $7,000 | 32,332 | 58,602 | 151,993 | 89,707 | 324,419 | 384,379 | 59,579 | 65,992 | 65,925 | 44,758 | 202,548 | 269,354 | 1.3 | 6.2 |
| $7,000 under $8,000 | 23,202 | 45,312 | 139,604 | 72,824 | 385,503 | 442,946 | 73,054 | 60,146 | 73,125 | 45,404 | 258,940 | 333,186 | 37.9 | 2.7 |
| $8,000 under $9,000 | 11,003 | 26,248 | 190,170 | 135,030 | 368,346 | 474,914 | 58,120 | 78,773 | 71,147 | 44,641 | 254,693 | 341,195 | 31.0 | 2.7 |
| $9,000 under $10,000 | 11,030 | 26,919 | 169,523 | 94,784 | 450,674 | 530,133 | 72,138 | 69,818 | 75,925 | 49,625 | 316,888 | 393,299 | 8.7 | 1.1 |
| $10,000 under $11,000 | 8,522 | 37,269 | 193,479 | 65,552 | 413,235 | 457,279 | 67,878 | 60,762 | 67,675 | 57,059 | 291,881 | 330,986 | 25.2 | 4.1 |
| $11,000 under $12,000 | 5,270 | 19,612 | 188,612 | 101,325 | 439,105 | 496,982 | 64,816 | 48,692 | 67,292 | 70,884 | 312,647 | 370,105 | 4.0 | 2.7 |
| $12,000 under $13,000 | 9,066 | 54,064 | 146,422 | 86,177 | 391,323 | 461,405 | 49,841 | 45,369 | 62,081 | 53,781 | 288,723 | 351,035 | 23.4 | 11.3 |
| $13,000 under $14,000 | | | 190,684 | 87,956 | 370,982 | 440,536 | 54,722 | 38,428 | 58,877 | 62,266 | 268,609 | 330,239 | 20.3 | 8.6 |
| $14,000 under $15,000 | 4,013 | 33,445 | 164,507 | 89,476 | 365,169 | 394,790 | 44,976 | 30,451 | 52,773 | 51,907 | 274,623 | 301,321 | 23.8 | 2.3 |
| $15,000 under $20,000 | 14,428 | 74,112 | 596,125 | 378,894 | 1,271,932 | 1,554,066 | 203,930 | 153,155 | 139,988 | 221,892 | 939,310 | 1,133,328 | 2.3 | (5) |
| $20,000 under $25,000 | 5,121 | 24,435 | 303,957 | 246,938 | 603,363 | 855,530 | 79,533 | 63,885 | 72,537 | 149,456 | 437,449 | 586,194 | 7.4 | 3.1 |
| $25,000 under $30,000 | 1,943 | 11,190 | 144,413 | 144,190 | 280,213 | 481,315 | 26,677 | 27,219 | 35,342 | 79,884 | 199,726 | 318,277 | 19.3 | 8.4 |
| $30,000 under $50,000 | 2,728 | 16,320 | 186,861 | 281,652 | 317,185 | 691,245 | 23,056 | 26,127 | 29,768 | 81,593 | 199,087 | 417,535 | 32.1 | 1.2 |
| $50,000 under $100,000 | 1,265 | 18,014 | 94,913 | 244,135 | 121,928 | 362,955 | 5,065 | 8,430 | 5,898 | 21,098 | 59,669 | 197,374 | 0.6 | 8.4 |
| $100,000 under $200,000 | 162 | 3,888 | 21,605 | 87,177 | 18,355 | 67,256 | 691 | 1,067 | 759 | 3,246 | 8,495 | 40,171 | 2.0 | 1.4 |
| $200,000 under $500,000 | 55 | 1,047 | 5,287 | 39,048 | 2,831 | 17,247 | 152 | 316 | 109 | 457 | 1,519 | 13,637 | (6) | (6) |
| $500,000 under $1,000,000 | 8 | 602 | 859 | 10,935 | 319 | 3,864 | 24 | 238 | 19 | 69 | 195 | 3,335 | (6) | (6) |
| $1,000,000 or more | 2 | 37 | 338 | 4,631 | 92 | 1,288 | 3 | 2 | 5 | 34 | 64 | 1,200 | (6) | (6) |
| Taxable returns, total | 180,378 | 535,654 | 3,261,516 | 2,390,310 | 6,666,603 | 8,668,421 | 980,237 | 895,620 | 1,026,084 | 1,103,734 | 4,640,584 | 6,100,924 | 9.9 | 0.5 |
| No adjusted gross income | - | - | 676 | -93,936 | 130 | 824 | 6 | 14 | (*) | (*) | 97 | 738 | 5.7 | 30.8 |
| $1 under $1,000 | - | - | (*) | (*) | 369 | 960 | - | - | - | - | 1,345 | 1,753 | (*) | 125.0 |
| $1,000 under $2,000 | - | - | (*) | (*) | 3,010 | 1,329 | - | - | (*) | (*) | | | (*) | 27.1 |
| $2,000 under $3,000 | 13,346 | 23,647 | 72,662 | 51,700 | 67,506 | 58,795 | (*) | (*) | 16,668 | 4,906 | 45,873 | 44,564 | 12.5 | 56.4 |
| $3,000 under $4,000 | 8,848 | 14,036 | 80,290 | 44,989 | 134,808 | 156,596 | 31,732 | 37,988 | 29,720 | 8,619 | 78,781 | 109,638 | 38.0 | 16.8 |
| $4,000 under $5,000 | 13,945 | 20,532 | 117,813 | 68,016 | 158,099 | 176,100 | 28,746 | 42,654 | 46,485 | 21,792 | 87,776 | 110,994 | 0.4 | 28.3 |
| $5,000 under $6,000 | 15,174 | 40,396 | 129,146 | 61,741 | 242,613 | 280,054 | 37,668 | 44,544 | 59,912 | 42,362 | 153,947 | 191,632 | 16.9 | 1.5 |
| $6,000 under $7,000 | 32,332 | 58,602 | 143,015 | 86,811 | 305,746 | 346,591 | 59,265 | 65,104 | 64,400 | 41,898 | 185,834 | 235,589 | 7.5 | 4.0 |
| $7,000 under $8,000 | 23,202 | 45,312 | 133,680 | 70,535 | 371,640 | 416,562 | 70,447 | 57,168 | 71,471 | 44,110 | 249,384 | 311,857 | 38.3 | 3.8 |
| $8,000 under $9,000 | 11,003 | 26,248 | 185,736 | 133,541 | 356,123 | 452,701 | 54,720 | 74,743 | 70,237 | 42,111 | 246,439 | 325,770 | 31.5 | 2.0 |
| $9,000 under $10,000 | 11,030 | 26,919 | 168,307 | 94,356 | 443,210 | 521,843 | 68,495 | 65,111 | 75,242 | 49,469 | 314,089 | 390,215 | 9.2 | 0.1 |
| $10,000 under $11,000 | 8,522 | 37,269 | 192,022 | 66,894 | 410,240 | 452,860 | 66,883 | 58,369 | 66,648 | 56,736 | 291,308 | 329,850 | 28.4 | 3.6 |
| $11,000 under $12,000 | 5,270 | 19,612 | 187,562 | 101,351 | 437,164 | 490,674 | 64,816 | 48,692 | 66,793 | 70,506 | 311,326 | 364,266 | 3.0 | 1.2 |
| $12,000 under $13,000 | 9,066 | 54,064 | 145,616 | 87,458 | 389,406 | 457,946 | 49,013 | 44,980 | 61,770 | 53,374 | 288,203 | 348,520 | 24.8 | 10.5 |
| $13,000 under $14,000 | | | 190,227 | 87,659 | 369,679 | 438,199 | 54,722 | 38,428 | 58,456 | 61,417 | 267,956 | 328,905 | 20.7 | 9.3 |
| $14,000 under $15,000 | 3,185 | 21,758 | 164,166 | 89,973 | 364,443 | 393,691 | 44,804 | 29,947 | 52,773 | 51,907 | 274,201 | 300,868 | 23.1 | 2.3 |
| $15,000 under $20,000 | 14,428 | 74,112 | 593,546 | 376,743 | 1,270,116 | 1,548,890 | 203,572 | 151,779 | 139,527 | 220,678 | 938,543 | 1,131,308 | 2.1 | 0.2 |
| $20,000 under $25,000 | 4,867 | 22,049 | 303,048 | 253,752 | 602,446 | 852,603 | 79,533 | 63,885 | 72,113 | 148,164 | 437,307 | 585,037 | 9.1 | 3.0 |
| $25,000 under $30,000 | 1,943 | 11,190 | 144,047 | 143,305 | 279,584 | 479,453 | 26,652 | 26,908 | 35,016 | 78,626 | 199,450 | 317,988 | 20.3 | 8.8 |
| $30,000 under $50,000 | 2,725 | 16,320 | 186,460 | 284,495 | 316,963 | 690,286 | 23,056 | 26,127 | 29,765 | 81,574 | 198,921 | 416,706 | 30.7 | 1.2 |
| $50,000 under $100,000 | 1,265 | 18,014 | 94,432 | 240,483 | 121,739 | 361,983 | 5,065 | 8,430 | 5,898 | 21,098 | 59,554 | 196,548 | 0.3 | 8.4 |
| $100,000 under $200,000 | 162 | 3,888 | 21,510 | 86,982 | 18,337 | 67,171 | 690 | 1,067 | 755 | 3,240 | 8,481 | 40,092 | 2.6 | 1.4 |
| $200,000 under $500,000 | 55 | 1,047 | 5,255 | 39,218 | 2,824 | 17,184 | 152 | 316 | 109 | 457 | 1,512 | 13,573 | (6) | (6) |
| $500,000 under $1,000,000 | 8 | 602 | 855 | 10,621 | 318 | 3,847 | 24 | 238 | 19 | 69 | 194 | 3,318 | (6) | (6) |
| $1,000,000 or more | 2 | 37 | 335 | 4,616 | 90 | 1,279 | 3 | 2 | 4 | 29 | 63 | 1,195 | (6) | (6) |
| Total nontaxable returns | 25,254 | 66,390 | 454,744 | -660,439 | 409,348 | 896,469 | 136,226 | 381,002 | 39,139 | 55,460 | 229,177 | 450,089 | 5.2 | 0.9 |
| All returns, summary: | | | | | | | | | | | | | | |
| Returns under $5,000 | 58,204 | 98,798 | 672,355 | -606,229 | 666,789 | 1,092,186 | 183,700 | 437,898 | 121,082 | 71,424 | 375,217 | 576,180 | 8.0 | 8.4 |
| Returns $5,000 under $10,000 | 94,845 | 209,208 | 805,843 | 468,011 | 1,813,130 | 2,186,946 | 311,399 | 334,583 | 351,018 | 234,144 | 1,212,547 | 1,580,096 | 20.1 | 1.3 |
| Returns $10,000 under $15,000 | 26,871 | 144,390 | 883,704 | 430,486 | 1,979,814 | 2,250,992 | 282,233 | 223,703 | 308,698 | 295,896 | 1,436,483 | 1,683,685 | 0.7 | 3.4 |
| Returns $15,000 or more | 25,712 | 149,644 | 1,354,358 | 1,437,601 | 2,616,218 | 4,034,767 | 339,131 | 280,439 | 284,425 | 557,728 | 1,845,514 | 2,711,049 | 8.7 | 0.2 |

Footnotes at end of table.

Table 1.4—ALL RETURNS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Statutory adjustments—Continued: Self-employed retirement deduction | | Total deductions | Standard deduction: Total | | Standard deduction: Low-income allowance | | Standard deduction: Percentage | | Itemized deductions | | Exemptions | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number | Amount | Coefficient of variation for amount (Percent)** |
| | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) | (69) | (70) | (71) | (72) | (73) | (1) |
| All returns, total | 391,161 | 578,067 | 166,441,614 | 50,151,896 | 69,776,288 | 36,012,976 | 45,805,939 | 14,138,920 | 23,970,348 | 26,980,399 | 96,665,330 | 206,755,891 | 154,855,661 | 0.2 |
| No adjusted gross income | 415 | 385 | - | - | - | - | - | - | - | - | - | 1,199,957 | 894,505 | 2.4 |
| $1 under $1,000 | (*) | (*) | 7,169,183 | 5,631,141 | 7,097,317 | 5,624,928 | 7,089,140 | (*) | (*) | 40,281 | 71,867 | 7,153,313 | 5,357,251 | 0.2 |
| $1,000 under $2,000 | (*) | (*) | 7,407,036 | 5,756,465 | 7,212,654 | 5,756,140 | 7,212,456 | (*) | (*) | 104,058 | 194,383 | 8,550,791 | 6,398,050 | 2.0 |
| $2,000 under $3,000 | 1,575 | 513 | 6,387,089 | 4,750,323 | 5,960,385 | 4,745,519 | 5,958,906 | 4,804 | 1,479 | 230,665 | 426,704 | 8,674,620 | 6,490,585 | 1.8 |
| $3,000 under $4,000 | 2,025 | 707 | 6,523,966 | 4,534,489 | 5,689,175 | 4,526,655 | 5,685,920 | 7,834 | 3,255 | 419,869 | 834,791 | 10,151,558 | 7,595,175 | 2.2 |
| $4,000 under $5,000 | 3,629 | 1,307 | 6,904,246 | 4,395,530 | 5,548,481 | 4,221,087 | 5,428,539 | 174,443 | 119,942 | 660,056 | 1,355,765 | 10,910,612 | 8,170,930 | 1.0 |
| $5,000 under $6,000 | 4,556 | 1,943 | 6,805,057 | 3,833,224 | 4,857,467 | 3,642,123 | 4,707,787 | 191,101 | 149,680 | 898,248 | 1,947,591 | 11,059,593 | 8,270,876 | 0.9 |
| $6,000 under $7,000 | 10,566 | 4,275 | 6,355,867 | 3,244,682 | 4,150,579 | 3,077,561 | 3,994,321 | 167,121 | 156,258 | 1,006,851 | 2,205,287 | 10,707,978 | 8,018,290 | 2.2 |
| $7,000 under $8,000 | 7,339 | 4,209 | 6,906,023 | 2,917,844 | 3,747,682 | 2,805,780 | 3,640,224 | 112,064 | 107,457 | 1,354,955 | 3,158,341 | 11,635,418 | 8,708,822 | 1.6 |
| $8,000 under $9,000 | 9,975 | 10,306 | 6,894,445 | 2,418,815 | 3,123,111 | 1,603,216 | 2,081,588 | 815,599 | 1,041,523 | 1,601,850 | 3,771,334 | 11,568,491 | 8,670,621 | 0.5 |
| $9,000 under $10,000 | 10,931 | 17,390 | 7,347,577 | 2,238,898 | 3,153,047 | (*) | (*) | 2,234,923 | 3,150,702 | 1,660,487 | 4,194,530 | 12,172,862 | 9,120,011 | 0.3 |
| $10,000 under $11,000 | 11,480 | 8,472 | 7,454,332 | 1,969,484 | 3,069,186 | | | 1,967,588 | 3,067,285 | 1,672,195 | 4,385,146 | 11,478,128 | 8,598,775 | 0.2 |
| $11,000 under $12,000 | 12,181 | 7,301 | 7,880,313 | 1,718,867 | 2,942,787 | 5,169 | 4,080 | 1,717,656 | 2,941,913 | 1,741,482 | 4,937,526 | 11,486,002 | 8,608,214 | 0.5 |
| $12,000 under $13,000 | 14,881 | 11,220 | 7,644,909 | 1,508,342 | 2,809,582 | | | 1,506,686 | 2,808,715 | 1,599,540 | 4,835,328 | 10,659,946 | 7,989,052 | 0.8 |
| $13,000 under $14,000 | 12,066 | 9,604 | 7,311,479 | 1,256,892 | 2,492,472 | | | 1,256,486 | 2,492,034 | 1,524,537 | 4,819,007 | 9,665,584 | 7,244,568 | 0.5 |
| $14,000 under $15,000 | 13,962 | 11,112 | 6,561,288 | 963,455 | 1,915,658 | - | - | 963,455 | 1,915,658 | 1,409,361 | 4,645,631 | 8,401,561 | 6,296,026 | 1.1 |
| $15,000 under $20,000 | 48,473 | 45,690 | 24,254,705 | 2,249,726 | 4,484,610 | - | - | 2,249,726 | 4,484,610 | 5,523,687 | 19,770,095 | 27,926,528 | 20,926,192 | 0.4 |
| $20,000 under $25,000 | 41,337 | 55,996 | 11,889,092 | 505,537 | 1,007,592 | (*) | (*) | 505,283 | 1,007,546 | 2,588,191 | 10,881,500 | 11,253,633 | 8,435,758 | 0.2 |
| $25,000 under $30,000 | 33,223 | 55,936 | 5,917,596 | 139,394 | 278,157 | - | - | 139,394 | 278,157 | 1,126,983 | 5,639,439 | 4,683,830 | 3,504,942 | 0.3 |
| $30,000 under $50,000 | 81,222 | 165,990 | 8,544,130 | 99,022 | 197,148 | (*) | (*) | 98,483 | 196,599 | 1,238,556 | 8,346,982 | 5,077,698 | 3,805,274 | 0.1 |
| $50,000 under $100,000 | 57,932 | 136,053 | 5,532,631 | 17,927 | 35,564 | (*) | (*) | 17,901 | 35,531 | 465,750 | 5,497,066 | 1,903,808 | 1,426,506 | 0.1 |
| $100,000 under $200,000 | 9,314 | 22,772 | 2,320,853 | 1,580 | 3,126 | (*) | (*) | 1,576 | 3,121 | 90,127 | 2,317,727 | 351,035 | 263,062 | 0.1 |
| $200,000 under $500,000 | 1,167 | 2,838 | 1,261,223 | 242 | 474 | - | - | 242 | 474 | 18,991 | 1,260,749 | 69,783 | 52,309 | (6) |
| $500,000 under $1,000,000 | 92 | 224 | 479,540 | 17 | 34 | - | - | 17 | 34 | 2,649 | 479,507 | 9,533 | 7,146 | (6) |
| $1,000,000 or more | 22 | 53 | 689,034 | - | - | - | - | - | - | 1,030 | 689,034 | 3,629 | 2,721 | (6) |
| Taxable returns, total | 377,692 | 568,145 | 142,768,496 | 35,158,700 | 50,751,110 | 21,099,215 | 26,886,273 | 14,059,485 | 23,864,836 | 25,708,516 | 92,017,388 | 171,143,113 | 128,198,463 | (5) |
| No adjusted gross income | (*) | (*) | - | - | - | - | - | - | - | - | - | 7,426 | 5,476 | 28.8 |
| $1 under $1,000 | - | - | 2,520 | 16,576 | 1,584 | 14,589 | 1,366 | (*) | (*) | 6,318 | 936 | 22,924 | 16,864 | 13.3 |
| $1,000 under $2,000 | - | - | 80,087 | 140,445 | 72,434 | 140,445 | 72,434 | - | - | 15,778 | 7,653 | 159,967 | 116,899 | 0.7 |
| $2,000 under $3,000 | | | 3,786,467 | 2,973,426 | 3,713,267 | 2,968,774 | 3,711,900 | (*) | (*) | 61,097 | 73,200 | 3,277,494 | 2,451,409 | 0.3 |
| $3,000 under $4,000 | 3,241 | 1,211 | 4,652,897 | 3,470,820 | 4,337,709 | 3,463,237 | 4,334,956 | 7,583 | 2,753 | 205,365 | 315,188 | 5,304,078 | 3,967,995 | 0.7 |
| $4,000 under $5,000 | | | 5,658,164 | 3,896,980 | 4,909,407 | 3,728,779 | 4,793,776 | 168,201 | 115,631 | 435,754 | 748,757 | 7,655,860 | 5,733,296 | 0.5 |
| $5,000 under $6,000 | 3,465 | 1,516 | 5,977,706 | 3,617,761 | 4,589,122 | 3,445,575 | 4,454,653 | 172,186 | 134,469 | 739,640 | 1,388,584 | 9,126,630 | 6,824,610 | 1.0 |
| $6,000 under $7,000 | 9,977 | 4,000 | 5,871,408 | 3,153,352 | 4,034,905 | 2,994,432 | 3,886,534 | 158,920 | 148,371 | 897,022 | 1,836,503 | 9,531,054 | 7,136,593 | 1.9 |
| $7,000 under $8,000 | 5,964 | 3,427 | 6,398,721 | 2,856,651 | 3,668,244 | 2,744,867 | 3,561,066 | 111,784 | 107,177 | 1,265,756 | 2,730,477 | 10,712,837 | 8,019,038 | 1.7 |
| $8,000 under $9,000 | 9,387 | 10,077 | 6,630,760 | 2,402,530 | 3,101,893 | 1,588,650 | 2,062,652 | 813,880 | 1,039,240 | 1,547,260 | 3,528,867 | 11,132,751 | 8,343,931 | 0.2 |
| $9,000 under $10,000 | 10,426 | 17,049 | 7,111,497 | 2,226,552 | 3,135,405 | (*) | (*) | 2,222,577 | 3,133,060 | 1,619,078 | 3,976,093 | 11,843,516 | 8,873,114 | 0.4 |
| $10,000 under $11,000 | 11,080 | 7,905 | 7,350,655 | 1,963,737 | 3,060,215 | | | 1,961,841 | 3,058,314 | 1,652,878 | 4,290,440 | 11,323,485 | 8,482,844 | 0.2 |
| $11,000 under $12,000 | 12,060 | 7,210 | 7,772,977 | 1,714,037 | 2,934,519 | 5,069 | 3,958 | 1,712,926 | 2,933,767 | 1,726,899 | 4,838,458 | 11,378,387 | 8,527,570 | 0.4 |
| $12,000 under $13,000 | 14,623 | 11,071 | 7,553,225 | 1,504,021 | 2,801,448 | | | 1,502,365 | 2,800,581 | 1,587,428 | 4,751,777 | 10,565,570 | 7,918,272 | 0.8 |
| $13,000 under $14,000 | 11,837 | 9,448 | 7,228,086 | 1,253,877 | 2,486,509 | | | 1,253,471 | 2,486,072 | 1,516,769 | 4,741,577 | 9,611,856 | 7,204,334 | 0.5 |
| $14,000 under $15,000 | 13,830 | 10,970 | 6,486,416 | 961,496 | 1,911,740 | - | - | 961,496 | 1,911,740 | 1,403,161 | 4,574,676 | 8,359,583 | 6,264,543 | 0.9 |
| $15,000 under $20,000 | 47,989 | 45,125 | 24,029,476 | 2,244,987 | 4,475,148 | - | - | 2,244,987 | 4,475,148 | 5,510,160 | 19,554,328 | 27,843,198 | 20,863,759 | 0.4 |
| $20,000 under $25,000 | 40,961 | 55,517 | 11,801,875 | 504,232 | 1,004,982 | (*) | (*) | 503,978 | 1,004,936 | 2,583,108 | 10,796,893 | 11,227,764 | 8,416,379 | 0.2 |
| $25,000 under $30,000 | 33,221 | 55,931 | 5,834,450 | 138,706 | 276,781 | - | - | 138,706 | 276,781 | 1,122,937 | 5,557,669 | 4,664,146 | 3,490,185 | 0.3 |
| $30,000 under $50,000 | 81,168 | 165,879 | 8,449,171 | 98,808 | 196,720 | (*) | (*) | 98,269 | 196,171 | 1,235,516 | 8,252,452 | 5,064,154 | 3,795,119 | 0.1 |
| $50,000 under $100,000 | 57,858 | 135,907 | 5,435,905 | 17,872 | 35,454 | (*) | (*) | 17,846 | 35,421 | 464,215 | 5,400,451 | 1,898,078 | 1,422,212 | 0.1 |
| $100,000 under $200,000 | 9,314 | 22,772 | 2,276,129 | 1,576 | 3,118 | (*) | (*) | 1,572 | 3,113 | 89,814 | 2,273,010 | 349,804 | 262,140 | 0.1 |
| $200,000 under $500,000 | 1,167 | 2,838 | 1,235,765 | 241 | 472 | - | - | 241 | 472 | 18,904 | 1,235,293 | 69,463 | 52,069 | (6) |
| $500,000 under $1,000,000 | 92 | 224 | 469,487 | 17 | 34 | - | - | 17 | 34 | 2,635 | 469,454 | 9,483 | 7,109 | (6) |
| $1,000,000 or more | 22 | 53 | 674,652 | - | - | - | - | - | - | 1,024 | 674,652 | 3,605 | 2,703 | (6) |
| Total nontaxable returns | 13,469 | 9,921 | 23,673,121 | 14,993,196 | 19,025,179 | 14,913,761 | 18,919,666 | 79,435 | 105,512 | 1,271,883 | 4,647,943 | 35,612,778 | 26,657,198 | 1.4 |
| All returns, summary: | | | | | | | | | | | | | | |
| Returns under $5,000 | 10,442 | 6,683 | 34,391,520 | 25,067,948 | 31,508,011 | 24,874,329 | 31,374,960 | 193,619 | 133,051 | 1,454,929 | 2,883,509 | 46,640,851 | 34,906,496 | 1.0 |
| Returns $5,000 under $10,000 | 43,367 | 38,123 | 34,308,970 | 14,653,463 | 19,031,886 | 11,132,655 | 14,426,266 | 3,520,808 | 4,605,621 | 6,522,391 | 15,277,083 | 57,144,342 | 42,788,620 | 0.4 |
| Returns $10,000 under $15,000 | 64,570 | 47,709 | 36,852,322 | 7,417,040 | 13,229,684 | 5,169 | 4,079 | 7,411,871 | 13,225,605 | 7,947,115 | 23,622,638 | 51,691,221 | 38,736,636 | 0.2 |
| Returns $15,000 or more | 272,782 | 485,552 | 60,888,805 | 3,013,445 | 6,006,705 | (*) | (*) | 3,012,622 | 6,006,072 | 11,055,964 | 54,882,100 | 51,279,477 | 38,423,910 | 0.2 |

Footnotes at end of table.

Table 1.4—ALL RETURNS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Number of returns with no taxable income | Income subject to tax | | Income tax before credits[3] | Tax credits | | | | | | | | Coefficient of variation for amount (Percent)** | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Number of returns | Amount | | Total | | Retirement income credit | | Investment credit | | Foreign tax credit | | Retirement income credit | Foreign tax credit |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | |
| | (74) | (75) | (76) | (77) | (78) | (79) | (80) | (81) | (82) | (83) | (84) | (85) | (j) | (k) |
| All returns, total | 16,252,691 | 61,320,024 | 445,589,847 | 94,442,266 | 5,015,801 | 1,082,510 | 966,824 | 126,670 | 2,316,911 | 706,064 | 202,440 | 221,387 | 4.2 | 3.4 |
| No adjusted gross income | 440,435 | - | - | - | 3 | 32 | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 5,648,443 | 22,979 | 2,164 | 298 | (*) | (*) | - | - | (*) | (*) | - | - | - | - |
| $1,000 under $2,000 | 5,702,843 | 157,680 | 63,743 | 9,051 | 1,501 | 59 | (*) | (*) | (*) | (*) | - | - | (*) | - |
| $2,000 under $3,000 | 1,906,651 | 3,074,337 | 1,433,711 | 204,815 | 82,862 | 2,066 | 20,430 | 735 | 20,901 | 1,015 | | | 20.1 | (*) |
| $3,000 under $4,000 | 1,181,074 | 3,773,284 | 4,387,846 | 655,518 | 220,719 | 15,853 | 120,201 | 10,852 | 54,290 | 4,323 | 6,879 | 908 | 26.1 | (*) |
| $4,000 under $5,000 | 649,369 | 4,406,217 | 8,142,756 | 1,275,726 | 265,162 | 23,024 | 123,365 | 12,768 | 85,240 | 9,011 | | | 6.4 | (*) |
| $5,000 under $6,000 | 311,968 | 4,419,504 | 11,242,277 | 1,818,047 | 300,346 | 30,739 | 123,775 | 15,014 | 101,737 | 13,138 | (*) | (*) | 2.7 | (*) |
| $6,000 under $7,000 | 154,236 | 4,097,297 | 13,421,075 | 2,212,109 | 283,573 | 37,287 | 99,972 | 13,824 | 115,274 | 19,269 | 7,052 | 3,449 | 13.9 | 124.4 |
| $7,000 under $8,000 | 116,833 | 4,155,966 | 16,542,679 | 2,776,897 | 267,920 | 35,691 | 71,165 | 9,738 | 126,034 | 24,746 | | | 35.1 | (*) |
| $8,000 under $9,000 | 48,613 | 3,972,052 | 18,615,142 | 3,175,734 | 269,107 | 36,624 | 75,756 | 10,966 | 120,841 | 23,530 | 5,966 | 1,397 | 10.7 | (*) |
| $9,000 under $10,000 | 34,554 | 3,864,831 | 20,564,492 | 3,544,252 | 244,100 | 36,298 | 43,228 | 5,947 | 114,112 | 26,930 | 6,139 | 2,046 | 28.2 | 121.3 |
| $10,000 under $11,000 | 13,538 | 3,628,141 | 22,167,273 | 3,874,609 | 268,065 | 40,196 | 45,376 | 8,076 | 126,163 | 28,606 | 6,830 | 2,119 | 17.9 | 50.0 |
| $11,000 under $12,000 | 10,126 | 3,450,223 | 23,286,070 | 4,095,849 | 214,818 | 34,716 | 31,285 | 4,858 | 107,223 | 28,240 | 5,743 | 189 | 22.0 | 79.3 |
| $12,000 under $13,000 | 6,908 | 3,100,974 | 23,190,255 | 4,122,827 | 214,290 | 35,772 | 27,271 | 4,198 | 104,845 | 28,715 | (*) | (*) | 13.6 | (*) |
| $13,000 under $14,000 | 5,178 | 2,776,251 | 22,929,534 | 4,130,738 | 185,151 | 31,349 | 20,077 | 3,445 | 85,717 | 25,945 | 3,966 | 650 | 19.5 | 100.0 |
| $14,000 under $15,000 | 4,455 | 2,368,361 | 21,501,751 | 3,932,855 | 187,102 | 30,122 | 19,405 | 3,155 | 88,825 | 24,367 | 2,147 | 1,280 | 14.6 | 121.4 |
| $15,000 under $20,000 | 8,513 | 7,764,900 | 88,007,595 | 16,811,110 | 695,048 | 131,240 | 64,997 | 10,241 | 325,496 | 106,740 | 20,658 | 9,089 | 3.6 | 39.7 |
| $20,000 under $25,000 | 2,863 | 3,090,865 | 47,974,647 | 9,904,052 | 402,300 | 89,760 | 30,398 | 4,928 | 187,324 | 65,712 | 25,636 | 15,589 | 0.2 | 3.0 |
| $25,000 under $30,000 | 2,261 | 1,264,116 | 24,837,905 | 5,542,158 | 247,365 | 66,106 | 14,422 | 2,486 | 120,864 | 47,237 | 15,755 | 14,308 | 5.1 | 17.7 |
| $30,000 under $50,000 | 2,063 | 1,335,515 | 36,683,593 | 9,545,089 | 400,740 | 127,176 | 23,078 | 3,617 | 233,717 | 90,624 | 40,227 | 29,911 | 20.8 | 10.8 |
| $50,000 under $100,000 | 1,124 | 482,538 | 24,474,911 | 8,623,453 | 204,648 | 120,232 | 8,998 | 1,313 | 150,673 | 81,951 | 31,748 | 35,910 | 16.2 | 7.6 |
| $100,000 under $200,000 | 429 | 91,278 | 9,224,719 | 4,156,463 | 47,120 | 55,889 | 2,448 | 358 | 36,010 | 32,507 | 12,078 | 22,893 | 0.1 | 1.0 |
| $200,000 under $500,000 | 164 | 19,069 | 4,005,147 | 2,178,579 | 11,421 | 26,808 | 745 | 115 | 8,506 | 13,971 | 4,045 | 12,507 | (6) | (6) |
| $500,000 under $1,000,000 | 37 | 2,629 | 1,284,227 | 790,505 | 1,664 | 8,264 | 116 | 19 | 1,250 | 3,908 | 689 | 4,334 | (6) | (6) |
| $1,000,000 or more | 13 | 1,017 | 1,606,335 | 1,061,532 | 676 | 67,206 | 65 | 16 | 519 | 5,520 | 315 | 61,668 | (6) | (6) |
| Taxable returns, total | 3,298 | 60,865,704 | 444,612,949 | 94,272,612 | 4,561,196 | 912,804 | 786,504 | 107,484 | 2,060,340 | 583,780 | 189,557 | 193,327 | 5.3 | 4.9 |
| No adjusted gross income | 1,801 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | 22,879 | 2,160 | 298 | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 44 | 156,179 | 63,328 | 8,991 | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | (*) | 3,034,513 | 1,422,784 | 203,260 | 43,038 | 511 | (*) | (*) | 6,532 | 274 | - | - | (*) | - |
| $3,000 under $4,000 | 18 | 3,676,167 | 4,321,204 | 645,900 | 123,351 | 6,231 | 45,402 | 3,658 | 32,091 | 1,903 | (*) | (*) | 2.2 | (*) |
| $4,000 under $5,000 | (*) | 4,332,621 | 8,085,413 | 1,267,371 | 191,566 | 14,669 | 79,703 | 8,395 | 55,770 | 5,036 | (*) | (*) | 3.9 | (*) |
| $5,000 under $6,000 | (*) | 4,357,388 | 11,160,393 | 1,805,862 | 238,230 | 18,554 | 102,925 | 11,723 | 62,373 | 5,853 | | | 12.5 | (*) |
| $6,000 under $7,000 | 19 | 4,050,355 | 13,334,338 | 2,198,907 | 236,631 | 24,084 | 90,101 | 11,981 | 82,278 | 10,204 | 3,460 | 1,219 | 1.1 | (*) |
| $7,000 under $8,000 | (*) | 4,122,368 | 16,466,843 | 2,765,408 | 234,322 | 24,202 | 63,615 | 8,378 | 99,986 | 14,624 | | | 31.2 | (*) |
| $8,000 under $9,000 | 21 | 3,949,769 | 18,558,920 | 3,167,067 | 246,824 | 27,957 | 73,001 | 10,687 | 100,896 | 15,146 | 5,966 | 1,397 | 10.1 | (*) |
| $9,000 under $10,000 | (*) | 3,845,586 | 20,496,801 | 3,533,420 | 224,855 | 25,466 | 43,129 | 5,852 | 96,953 | 18,157 | 4,152 | 83 | 26.7 | 34.1 |
| $10,000 under $11,000 | (*) | 3,616,611 | 22,114,763 | 3,866,044 | 256,535 | 31,631 | 45,376 | 8,076 | 114,633 | 20,042 | 6,830 | 2,119 | 17.9 | 50.0 |
| $11,000 under $12,000 | 17 | 3,440,919 | 23,238,360 | 4,087,995 | 205,514 | 26,862 | 31,168 | 4,858 | 98,037 | 20,387 | 5,743 | 189 | 22.0 | (*) |
| $12,000 under $13,000 | | 3,091,413 | 23,138,580 | 4,114,203 | 204,729 | 27,147 | 27,271 | 4,198 | 95,284 | 20,092 | (*) | (*) | 13.6 | (*) |
| $13,000 under $14,000 | 55 | 2,770,634 | 22,891,695 | 4,124,300 | 179,534 | 24,911 | 20,077 | 3,445 | 80,100 | 19,507 | 3,966 | 650 | 19.5 | 100.0 |
| $14,000 under $15,000 | | 2,364,650 | 21,471,591 | 3,927,574 | 183,391 | 24,841 | 19,405 | 3,155 | 85,942 | 20,213 | 1,319 | 153 | 14.6 | 95.0 |
| $15,000 under $20,000 | 90 | 7,755,057 | 87,911,733 | 16,793,471 | 685,205 | 113,601 | 64,997 | 10,241 | 315,857 | 89,413 | 20,454 | 8,778 | 3.6 | 36.6 |
| $20,000 under $25,000 | 158 | 3,087,182 | 47,925,315 | 9,893,950 | 398,617 | 79,658 | 30,398 | 4,928 | 184,911 | 59,606 | 24,366 | 11,594 | 0.2 | 16.8 |
| $25,000 under $30,000 | 44 | 1,261,599 | 24,793,510 | 5,532,498 | 244,848 | 56,445 | 14,422 | 2,486 | 119,466 | 43,094 | 14,636 | 8,790 | 5.1 | 39.6 |
| $30,000 under $50,000 | 207 | 1,334,117 | 36,651,587 | 9,536,941 | 399,311 | 119,014 | 23,047 | 3,605 | 232,779 | 86,378 | 39,769 | 26,023 | 20.4 | 29.2 |
| $50,000 under $100,000 | 275 | 481,797 | 24,450,533 | 8,615,776 | 203,907 | 112,555 | 8,973 | 1,309 | 150,213 | 78,270 | 31,463 | 31,918 | 15.9 | 5.6 |
| $100,000 under $200,000 | 183 | 91,207 | 9,220,813 | 4,154,733 | 47,049 | 54,159 | 2,448 | 358 | 35,973 | 32,235 | 12,040 | 21,435 | 0.1 | 2.6 |
| $200,000 under $500,000 | 94 | 19,051 | 4,003,041 | 2,177,442 | 11,403 | 25,672 | 745 | 115 | 8,497 | 13,918 | 4,034 | 11,424 | (6) | (6) |
| $500,000 under $1,000,000 | 26 | 2,626 | 1,283,022 | 789,727 | 1,661 | 7,486 | 116 | 19 | 1,250 | 3,908 | 686 | 3,557 | (6) | (6) |
| $1,000,000 or more | 8 | 1,016 | 1,606,222 | 1,061,474 | 675 | 67,148 | 65 | 16 | 519 | 5,520 | 314 | 61,610 | (6) | (6) |
| Total nontaxable returns | 16,249,393 | 454,320 | 976,898 | 169,652 | 454,605 | 169,701 | 180,320 | 19,187 | 256,571 | 122,282 | 12,883 | 28,059 | 1.5 | 6.7 |
| All returns, summary: | | | | | | | | | | | | | | |
| Returns under $5,000 | 15,528,815 | 11,434,497 | 14,030,220 | 2,145,409 | 570,347 | 41,035 | 264,247 | 24,356 | 161,781 | 14,407 | 6,879 | 909 | 7.7 | 123.3 |
| Returns $5,000 under $10,000 | 666,204 | 20,509,650 | 80,385,665 | 13,527,039 | 1,365,046 | 176,638 | 413,896 | 55,489 | 577,998 | 107,613 | 21,695 | 8,515 | 5.2 | 56.1 |
| Returns $10,000 under $15,000 | 40,205 | 15,323,950 | 113,074,883 | 20,156,878 | 1,069,426 | 172,155 | 143,414 | 23,731 | 512,773 | 135,872 | 22,715 | 5,754 | 12.1 | 36.8 |
| Returns $15,000 or more | 17,467 | 14,051,927 | 238,099,079 | 58,612,940 | 2,010,982 | 692,680 | 145,267 | 23,093 | 1,064,359 | 448,169 | 151,151 | 206,210 | 6.4 | 0.2 |

Footnotes at end of table.

Table 1.4—ALL RETURNS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Tax credits—Continued | | | | | | Tax liability | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Credit for contributions to candidates for public office | | Work Incentive Program credit | | Other tax credits | | Total | | Income tax after credits | | Additional tax for tax preferences | | Coefficient of variation for amount (Percent)** |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Additional tax for tax preferences |
| | (86) | (87) | (88) | (89) | (90) | (91) | (92) | (93) | (94) | (95) | (96) | (97) | (1) |
| All returns, total | 1,748,672 | 26,549 | 4,791 | 671 | 8,954 | 1,172 | 62,288,576 | 95,949,233 | 60,865,128 | 93,359,829 | 26,619 | 216,282 | 1.3 |
| No adjusted gross income | - | - | - | - | 3 | 32 | 49,821 | 23,862 | - | - | 1,801 | 12,198 | 1.4 |
| $1 under $1,000 | - | - | - | - | - | - | 160,442 | 11,232 | 22,879 | 298 | (*) | (*) | (*) |
| $1,000 under $2,000 | - | - | - | - | - | - | 480,356 | 42,617 | 156,179 | 8,991 | 44 | 195 | 22.7 |
| $2,000 under $3,000 | 40,732 | 261 | - | - | (*) | (*) | 3,301,514 | 258,219 | 3,034,513 | 202,749 | (*) | (*) | (*) |
| $3,000 under $4,000 | 43,988 | 383 | - | - | (*) | (*) | 3,875,021 | 715,155 | 3,676,167 | 639,668 | 18 | 161 | 1.4 |
| $4,000 under $5,000 | 53,605 | 638 | (*) | (*) | (*) | (*) | 4,469,086 | 1,345,277 | 4,332,621 | 1,252,702 | (*) | (*) | (*) |
| $5,000 under $6,000 | 76,446 | 964 | - | - | - | - | 4,458,776 | 1,900,758 | 4,357,387 | 1,787,308 | 14 | 223 | 2.8 |
| $6,000 under $7,000 | 67,740 | 734 | - | - | (*) | (*) | 4,115,498 | 2,302,274 | 4,050,355 | 2,174,822 | 19 | 207 | 19.5 |
| $7,000 under $8,000 | 72,362 | 915 | - | - | (*) | (*) | 4,165,746 | 2,874,914 | 4,122,367 | 2,741,206 | (*) | (*) | (*) |
| $8,000 under $9,000 | 77,872 | 1,018 | (*) | (*) | - | - | 3,974,208 | 3,269,962 | 3,949,769 | 3,139,110 | 21 | 124 | 5.6 |
| $9,000 under $10,000 | 87,656 | 1,368 | - | - | (*) | (*) | 3,867,126 | 3,632,791 | 3,845,579 | 3,507,954 | 51 | 147 | 58.9 |
| $10,000 under $11,000 | 95,955 | 1,377 | (*) | (*) | (*) | (*) | 3,630,084 | 3,958,945 | 3,616,610 | 3,834,413 | (*) | (*) | (*) |
| $11,000 under $12,000 | 76,596 | 1,293 | (*) | (*) | (*) | (*) | 3,449,615 | 4,175,357 | 3,440,915 | 4,061,133 | 124 | 280 | 5.0 |
| $12,000 under $13,000 | 87,571 | 1,203 | (*) | (*) | (*) | (*) | 3,099,063 | 4,191,127 | 3,091,411 | 4,087,056 | 38 | 128 | 64.3 |
| $13,000 under $14,000 | 81,443 | 1,251 | (*) | (*) | - | - | 2,776,146 | 4,190,032 | 2,770,604 | 4,099,389 | 80 | 222 | 34.5 |
| $14,000 under $15,000 | 81,382 | 1,269 | (*) | (*) | (*) | (*) | 2,367,483 | 3,985,190 | 2,364,636 | 3,902,733 | (*) | (*) | (*) |
| $15,000 under $20,000 | 316,496 | 4,926 | (*) | (*) | (*) | (*) | 7,763,618 | 16,994,941 | 7,755,032 | 16,679,870 | 277 | 1,681 | 6.5 |
| $20,000 under $25,000 | 184,040 | 3,218 | 982 | 274 | | | 3,089,878 | 9,999,345 | 3,087,131 | 9,814,292 | 655 | 2,215 | 14.2 |
| $25,000 under $30,000 | 113,451 | 2,025 | 994 | 120 | 2,618 | 227 | 1,262,755 | 5,594,479 | 1,261,528 | 5,476,053 | 313 | 1,546 | 3.7 |
| $30,000 under $50,000 | 146,278 | 2,765 | | | | | 1,335,559 | 9,638,927 | 1,334,022 | 9,417,927 | 2,548 | 9,666 | 22.4 |
| $50,000 under $100,000 | 40,230 | 819 | 213 | 74 | 265 | 164 | 482,467 | 8,629,219 | 481,654 | 8,503,242 | 7,965 | 25,152 | 1.2 |
| $100,000 under $200,000 | 4,035 | 101 | (*) | (*) | 72 | 26 | 91,474 | 4,155,208 | 91,119 | 4,100,574 | 6,518 | 35,589 | 1.0 |
| $200,000 under $500,000 | 672 | 17 | 12 | 15 | 30 | 183 | 19,160 | 2,202,407 | 19,019 | 2,151,770 | 4,157 | 46,627 | (6) |
| $500,000 under $1,000,000 | 82 | 3 | 1 | (4) | 4 | (4) | 2,656 | 809,785 | 2,618 | 782,241 | 1,125 | 26,901 | (6) |
| $1,000,000 or more | 40 | 1 | - | - | 1 | 2 | 1,024 | 1,047,210 | 1,013 | 994,328 | 572 | 51,945 | (6) |
| Taxable returns, total | 1,740,305 | 26,453 | 4,790 | 669 | 8,319 | 1,093 | 60,869,017 | 95,655,910 | 60,865,128 | 93,359,829 | 26,619 | 216,282 | 1.3 |
| No adjusted gross income | - | - | - | - | - | - | 1,801 | 12,422 | - | - | 1,801 | 12,198 | 1.4 |
| $1 under $1,000 | - | - | - | - | - | - | 22,894 | 414 | 22,879 | 298 | (*) | (*) | (*) |
| $1,000 under $2,000 | - | - | - | - | - | - | 156,223 | 9,809 | 156,179 | 8,991 | 44 | 195 | 22.7 |
| $2,000 under $3,000 | 36,386 | 236 | - | - | - | - | 3,034,523 | 219,085 | 3,034,513 | 202,749 | (*) | (*) | (*) |
| $3,000 under $4,000 | 43,870 | 378 | - | - | - | - | 3,676,185 | 676,365 | 3,676,167 | 639,668 | 18 | 161 | 1.4 |
| $4,000 under $5,000 | 52,858 | 631 | (*) | (*) | (*) | (*) | 4,332,734 | 1,311,247 | 4,332,621 | 1,252,702 | (*) | (*) | (*) |
| $5,000 under $6,000 | 76,415 | 963 | - | - | - | - | 4,357,401 | 1,867,969 | 4,357,387 | 1,787,308 | 14 | 223 | 2.8 |
| $6,000 under $7,000 | 65,733 | 694 | - | - | (*) | (*) | 4,050,374 | 2,277,441 | 4,050,355 | 2,174,822 | 19 | 207 | 19.5 |
| $7,000 under $8,000 | 71,959 | 909 | - | - | (*) | (*) | 4,122,407 | 2,857,471 | 4,122,367 | 2,741,206 | (*) | (*) | (*) |
| $8,000 under $9,000 | 77,602 | 1,014 | (*) | (*) | - | - | 3,949,790 | 3,259,023 | 3,949,769 | 3,139,110 | 21 | 124 | 5.6 |
| $9,000 under $10,000 | 87,656 | 1,368 | - | - | (*) | (*) | 3,845,630 | 3,623,919 | 3,845,579 | 3,507,954 | 51 | 147 | 58.9 |
| $10,000 under $11,000 | 95,883 | 1,375 | (*) | (*) | (*) | (*) | 3,616,615 | 3,952,095 | 3,616,610 | 3,834,413 | (*) | (*) | (*) |
| $11,000 under $12,000 | 76,596 | 1,293 | (*) | (*) | (*) | (*) | 3,440,936 | 4,170,098 | 3,440,915 | 4,061,133 | 124 | 280 | 5.0 |
| $12,000 under $13,000 | 87,405 | 1,201 | (*) | (*) | (*) | (*) | 3,091,449 | 4,186,356 | 3,091,411 | 4,087,056 | 38 | 128 | 64.3 |
| $13,000 under $14,000 | 81,436 | 1,251 | (*) | (*) | - | - | 2,770,646 | 4,186,625 | 2,770,604 | 4,099,389 | 80 | 222 | 34.5 |
| $14,000 under $15,000 | 81,282 | 1,268 | (*) | (*) | (*) | (*) | 2,364,657 | 3,983,193 | 2,364,636 | 3,902,733 | (*) | (*) | (*) |
| $15,000 under $20,000 | 316,434 | 4,924 | (*) | (*) | (*) | (*) | 7,755,147 | 16,989,515 | 7,755,032 | 16,679,870 | 277 | 1,681 | 6.5 |
| $20,000 under $25,000 | 184,039 | 3,218 | 982 | 274 | | | 3,087,340 | 9,997,660 | 3,087,131 | 9,814,292 | 655 | 2,215 | 14.2 |
| $25,000 under $30,000 | 113,450 | 2,025 | 994 | 120 | 2,587 | 213 | 1,261,643 | 5,593,673 | 1,261,528 | 5,476,053 | 313 | 1,546 | 3.7 |
| $30,000 under $50,000 | 146,273 | 2,765 | | | | | 1,334,324 | 9,638,035 | 1,334,022 | 9,417,927 | 2,548 | 9,666 | 22.4 |
| $50,000 under $100,000 | 40,204 | 819 | 213 | 74 | 265 | 164 | 482,087 | 8,628,945 | 481,654 | 8,503,242 | 7,965 | 25,152 | 1.2 |
| $100,000 under $200,000 | 4,031 | 100 | (*) | (*) | 72 | 26 | 91,390 | 4,155,157 | 91,119 | 4,100,574 | 6,518 | 35,589 | 1.0 |
| $200,000 under $500,000 | 671 | 17 | 12 | 15 | 30 | 183 | 19,145 | 2,202,400 | 19,019 | 2,151,770 | 4,157 | 46,627 | (6) |
| $500,000 under $1,000,000 | 82 | 3 | 1 | (4) | 4 | (4) | 2,652 | 809,783 | 2,618 | 782,241 | 1,125 | 26,901 | (6) |
| $1,000,000 or more | 40 | 1 | - | - | 1 | 2 | 1,024 | 1,047,210 | 1,013 | 994,328 | 572 | 51,945 | (6) |
| Total nontaxable returns | 8,367 | 96 | (*) | (*) | 635 | 79 | 1,419,559 | 293,321 | - | - | - | - | - |
| All returns, summary: | | | | | | | | | | | | | |
| Returns under $5,000 | 138,325 | 1,281 | (*) | (*) | (*) | (*) | 12,336,240 | 2,396,361 | 11,222,359 | 2,104,409 | 2,002 | 12,978 | 1.7 |
| Returns $5,000 under $10,000 | 382,076 | 4,999 | (*) | (*) | (*) | (*) | 20,581,354 | 13,980,699 | 20,325,457 | 13,350,401 | 146 | 829 | 0.3 |
| Returns $10,000 under $15,000 | 422,947 | 6,392 | (*) | (*) | (*) | (*) | 15,322,391 | 20,500,652 | 15,284,176 | 19,984,723 | 341 | 1,150 | 15.1 |
| Returns $15,000 or more | 805,324 | 13,874 | 2,218 | 487 | 4,802 | 847 | 14,048,591 | 59,071,520 | 14,033,136 | 57,920,297 | 24,130 | 201,322 | 1.6 |

Footnotes at end of table.

Table 1.4—ALL RETURNS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Tax liability—Continued | | | | | | Taxpayments | | | | | | | | Coefficient of variation for amount (Percent)** | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Tax from recomputing prior-year investment credit | | Self-employment tax | | Social security taxes on tip income | | Total | | Income tax withheld | | Estimated taxpayments | | Payment with request for extension of filing time | | Self-employment tax | Income tax withheld |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | |
| | (98) | (99) | (100) | (101) | (102) | (103) | (104) | (105) | (106) | (107) | (108) | (109) | (110) | (111) | (m) | (n) |
| All returns, total | 180,461 | 41,774 | 6,322,492 | 2,330,022 | 55,852 | 1,329 | 73,013,727 | 109,571,469 | 68,445,494 | 90,718,408 | 6,958,390 | 17,774,450 | 156,548 | 517,198 | 0.1 | 0.2 |
| No adjusted gross income | 5,602 | 1,614 | 44,021 | 10,050 | (*) | (*) | 221,464 | 148,827 | 135,140 | 81,652 | 57,324 | 55,068 | 3,263 | 5,845 | 16.5 | 9.1 |
| $1 under $1,000 | 1,225 | 558 | 136,599 | 10,286 | | | 5,157,555 | 289,864 | 5,086,793 | 267,148 | 42,520 | 15,465 | 3,944 | 4,248 | 22.6 | 2.7 |
| $1,000 under $2,000 | 2,443 | 369 | 324,399 | 33,022 | 5,721 | 57 | 5,058,016 | 761,461 | 4,929,602 | 719,461 | 93,538 | 38,249 | 1,460 | 295 | 5.7 | 0.3 |
| $2,000 under $3,000 | 2,331 | 613 | 374,640 | 54,696 | | | 4,147,096 | 1,085,392 | 3,959,939 | 1,017,956 | 165,805 | 62,324 | 2,818 | 816 | 2.3 | 0.5 |
| $3,000 under $4,000 | 3,632 | 428 | 381,293 | 74,855 | 9,120 | 192 | 4,199,339 | 1,523,116 | 3,887,566 | 1,430,662 | 293,391 | 86,277 | 2,390 | 700 | 5.2 | 0.2 |
| $4,000 under $5,000 | 4,406 | 646 | 387,557 | 91,588 | | | 4,621,781 | 2,314,940 | 4,248,181 | 2,156,286 | 380,410 | 151,638 | 4,906 | 1,963 | 2.6 | 1.6 |
| $5,000 under $6,000 | 6,214 | 948 | 390,238 | 111,919 | 10,753 | 361 | 4,447,502 | 2,837,906 | 4,071,349 | 2,619,071 | 418,233 | 209,551 | 10,435 | 3,028 | 2.7 | 2.1 |
| $6,000 under $7,000 | 5,863 | 1,374 | 390,066 | 125,785 | 3,376 | 86 | 4,082,357 | 3,223,751 | 3,750,680 | 2,978,645 | 404,988 | 234,294 | 9,614 | 2,747 | 4.6 | 1.1 |
| $7,000 under $8,000 | 6,358 | 547 | 375,607 | 133,011 | | | 4,161,142 | 3,859,830 | 3,860,697 | 3,590,384 | 376,990 | 256,162 | 9,104 | 6,157 | 3.5 | 0.8 |
| $8,000 under $9,000 | 7,306 | 1,011 | 350,470 | 129,679 | 8,767 | 90 | 3,928,829 | 4,225,144 | 3,698,280 | 3,966,476 | 349,088 | 249,036 | 3,976 | 1,508 | 3.4 | 0.9 |
| $9,000 under $10,000 | 5,316 | 595 | 331,974 | 124,065 | | | 3,840,946 | 4,688,016 | 3,633,453 | 4,416,292 | 316,865 | 255,476 | 2,990 | 2,321 | 1.2 | 2.0 |
| $10,000 under $11,000 | 6,946 | 929 | 293,992 | 123,450 | 4,450 | 126 | 3,590,385 | 4,943,779 | 3,395,587 | 4,642,132 | 290,842 | 274,327 | 4,429 | 2,618 | 1.0 | 0.2 |
| $11,000 under $12,000 | 6,879 | 758 | 263,496 | 113,129 | | | 3,425,631 | 5,274,599 | 3,262,347 | 4,958,694 | 270,084 | 279,989 | 7,717 | 4,124 | 1.5 | 0.6 |
| $12,000 under $13,000 | 6,622 | 1,010 | 234,914 | 102,879 | 3,147 | 69 | 3,079,204 | 5,244,186 | 2,945,813 | 4,932,643 | 251,595 | 279,229 | 5,225 | 2,963 | 4.5 | 0.7 |
| $13,000 under $14,000 | 6,220 | 971 | 200,788 | 89,436 | | | 2,757,819 | 5,149,211 | 2,644,269 | 4,853,930 | 215,657 | 257,163 | 3,223 | 2,847 | 2.1 | 0.1 |
| $14,000 under $15,000 | 5,484 | 922 | 173,153 | 81,022 | 3,600 | 76 | 2,354,899 | 4,820,334 | 2,247,947 | 4,510,088 | 215,180 | 268,994 | 3,106 | 3,541 | 5.2 | 0.3 |
| $15,000 under $20,000 | 28,819 | 3,907 | 628,459 | 309,383 | 4,833 | 101 | 7,713,309 | 19,531,148 | 7,318,700 | 18,064,897 | 832,644 | 1,310,302 | 16,805 | 17,158 | 3.4 | 0.3 |
| $20,000 under $25,000 | 16,204 | 3,602 | 327,602 | 179,171 | | | 3,067,653 | 10,764,341 | 2,824,829 | 9,498,349 | 557,120 | 1,182,980 | 12,948 | 15,668 | 2.6 | 0.3 |
| $25,000 under $30,000 | 10,989 | 2,385 | 196,356 | 114,467 | | | 1,251,276 | 5,791,617 | 1,097,023 | 4,702,046 | 366,676 | 1,041,279 | 8,017 | 17,101 | 4.6 | 0.7 |
| $30,000 under $50,000 | 20,366 | 7,918 | 331,730 | 203,414 | 2,071 | 162 | 1,317,241 | 9,298,368 | 1,037,695 | 6,086,205 | 628,627 | 3,109,207 | 20,888 | 58,998 | 1.6 | 0.2 |
| $50,000 under $100,000 | 14,335 | 5,163 | 154,036 | 95,596 | | | 476,784 | 7,571,913 | 333,745 | 3,586,580 | 336,150 | 3,869,811 | 13,320 | 83,584 | 0.9 | 0.6 |
| $100,000 under $200,000 | 4,888 | 3,040 | 25,860 | 16,004 | | | 90,763 | 3,452,908 | 61,250 | 1,194,712 | 74,447 | 2,169,325 | 4,252 | 76,657 | 0.4 | 1.0 |
| $200,000 under $500,000 | 1,584 | 1,296 | 4,504 | 2,705 | 4 | 9 | 19,072 | 1,657,219 | 12,246 | 342,076 | 16,890 | 1,232,628 | 1,359 | 77,960 | (6) | (6) |
| $500,000 under $1,000,000 | 290 | 339 | 540 | 304 | - | - | 2,643 | 538,398 | 1,708 | 65,539 | 2,390 | 432,463 | 249 | 39,479 | (6) | (6) |
| $1,000,000 or more | 139 | 831 | 198 | 106 | - | - | 1,021 | 575,201 | 655 | 36,484 | 936 | 453,213 | 110 | 84,872 | (6) | (6) |
| Taxable returns, total | 143,811 | 33,487 | 4,924,949 | 2,045,095 | 47,253 | 1,217 | 59,168,666 | 107,220,107 | 55,336,955 | 88,741,166 | 6,433,023 | 17,454,573 | 133,360 | 502,956 | 0.2 | 0.2 |
| No adjusted gross income | 113 | 143 | 171 | 82 | - | - | 1,331 | 12,187 | 606 | 4,805 | 797 | 5,582 | 98 | 1,526 | 19.1 | 3.5 |
| $1 under $1,000 | - | - | 329 | 27 | - | - | 12,634 | 1,225 | 12,281 | 1,127 | 352 | 96 | | | 47.8 | 53.2 |
| $1,000 under $2,000 | (*) | (*) | 4,671 | 609 | - | - | 118,408 | 19,107 | 116,041 | 18,855 | 4,354 | 241 | 1,233 | 237 | 1.7 | 7.0 |
| $2,000 under $3,000 | (*) | (*) | 111,602 | 16,188 | | | 2,819,166 | 806,304 | 2,757,094 | 782,417 | 71,637 | 23,499 | | | 5.3 | 0.7 |
| $3,000 under $4,000 | 1,090 | 107 | 185,589 | 36,423 | 6,670 | 145 | 3,324,202 | 1,307,625 | 3,111,549 | 1,244,457 | 226,272 | 61,562 | | | 9.1 | 0.1 |
| $4,000 under $5,000 | 1,371 | 57 | 252,877 | 58,160 | | | 4,077,286 | 2,133,579 | 3,774,181 | 2,007,274 | 320,746 | 122,357 | 3,937 | 1,529 | 7.3 | 2.0 |
| $5,000 under $6,000 | 1,385 | 225 | 290,139 | 79,852 | 10,753 | 361 | 4,153,621 | 2,718,954 | 3,825,777 | 2,528,272 | 382,706 | 185,557 | 8,805 | 2,164 | 0.4 | 1.8 |
| $6,000 under $7,000 | 3,488 | 814 | 325,070 | 101,511 | 3,376 | 86 | 3,914,900 | 3,141,401 | 3,609,721 | 2,914,052 | 384,814 | 220,830 | 7,078 | 2,368 | 4.6 | 1.2 |
| $7,000 under $8,000 | 3,713 | 281 | 332,782 | 115,836 | | | 4,036,514 | 3,794,224 | 3,756,902 | 3,538,251 | 364,309 | 245,030 | 6,540 | 5,747 | 3.6 | 0.7 |
| $8,000 under $9,000 | 5,476 | 825 | 326,506 | 118,926 | 8,349 | 82 | 3,866,502 | 4,177,587 | 3,650,178 | 3,932,701 | 339,126 | 236,883 | 3,702 | 1,356 | 4.8 | 0.9 |
| $9,000 under $10,000 | 4,102 | 475 | 310,510 | 115,319 | | | 3,792,683 | 4,650,053 | 3,598,147 | 4,389,970 | 304,811 | 245,249 | 2,594 | 2,011 | 1.1 | 1.9 |
| $10,000 under $11,000 | 5,684 | 705 | 280,624 | 116,824 | 4,450 | 126 | 3,567,507 | 4,927,987 | 3,380,756 | 4,630,703 | 287,214 | 271,240 | 3,119 | 2,187 | 0.8 | 0.3 |
| $11,000 under $12,000 | 6,118 | 529 | 254,993 | 108,100 | | | 3,408,530 | 5,254,685 | 3,250,454 | 4,944,692 | 266,309 | 274,683 | 7,639 | 4,034 | 1.7 | 0.7 |
| $12,000 under $13,000 | 5,671 | 740 | 227,303 | 98,378 | 3,147 | 69 | 3,064,752 | 5,228,353 | 2,936,797 | 4,921,736 | 248,118 | 275,333 | 4,802 | 2,624 | 6.2 | 0.7 |
| $13,000 under $14,000 | 5,585 | 615 | 195,542 | 86,384 | | | 2,748,062 | 5,133,912 | 2,638,353 | 4,843,006 | 213,643 | 253,475 | 3,150 | 2,811 | 2.4 | 0.1 |
| $14,000 under $15,000 | 5,039 | 522 | 170,427 | 79,426 | 3,600 | 76 | 2,349,528 | 4,813,602 | 2,245,091 | 4,505,870 | 213,459 | 266,831 | 3,033 | 3,441 | 5.6 | 0.3 |
| $15,000 under $20,000 | 27,068 | 3,385 | 620,007 | 304,479 | 4,833 | 101 | 7,698,869 | 19,502,727 | 7,309,809 | 18,048,526 | 827,509 | 1,299,337 | 16,798 | 17,153 | 3.5 | 0.3 |
| $20,000 under $25,000 | 15,950 | 3,532 | 325,173 | 177,555 | | | 3,062,879 | 10,752,744 | 2,822,742 | 9,492,443 | 555,193 | 1,177,744 | 12,813 | 15,501 | 3.4 | 0.3 |
| $25,000 under $30,000 | 10,695 | 2,229 | 195,279 | 113,817 | | | 1,247,201 | 5,779,078 | 1,095,128 | 4,694,622 | 364,309 | 1,036,517 | 7,912 | 16,932 | 4.8 | 0.7 |
| $30,000 under $50,000 | 20,139 | 7,715 | 330,607 | 202,724 | 2,071 | 162 | 1,315,249 | 9,286,479 | 1,036,486 | 6,079,877 | 627,363 | 3,103,876 | 20,873 | 58,952 | 1.7 | 0.2 |
| $50,000 under $100,000 | 14,229 | 5,075 | 153,729 | 95,410 | | | 475,686 | 7,561,142 | 333,219 | 3,581,617 | 335,500 | 3,864,467 | 13,280 | 83,511 | 0.8 | 0.6 |
| $100,000 under $200,000 | 4,870 | 3,035 | 25,790 | 15,958 | | | 90,507 | 3,448,476 | 61,091 | 1,192,908 | 74,313 | 2,166,887 | 4,237 | 76,562 | 0.4 | 1.0 |
| $200,000 under $500,000 | 1,578 | 1,295 | 4,494 | 2,699 | 4 | 9 | 19,001 | 1,655,696 | 12,201 | 341,208 | 16,850 | 1,231,991 | 1,359 | 77,960 | (6) | (6) |
| $500,000 under $1,000,000 | 289 | 338 | 537 | 302 | - | - | 2,632 | 537,865 | 1,700 | 65,365 | 2,385 | 432,105 | 248 | 39,478 | (6) | (6) |
| $1,000,000 or more | 139 | 831 | 198 | 106 | - | - | 1,016 | 575,115 | 651 | 36,412 | 934 | 453,201 | 110 | 84,872 | (6) | (6) |
| Total nontaxable returns | 36,650 | 8,282 | 1,397,543 | 284,923 | 8,599 | 113 | 13,845,061 | 2,351,359 | 13,108,539 | 1,977,240 | 525,367 | 319,876 | 23,188 | 14,246 | 0.1 | 0.7 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 19,639 | 4,228 | 1,648,509 | 274,496 | 14,851 | 250 | 23,405,251 | 6,123,600 | 22,247,221 | 5,673,164 | 1,032,988 | 409,022 | 18,781 | 13,867 | 2.8 | 0.6 |
| Returns $5,000 under $10,000 | 31,057 | 4,473 | 1,838,355 | 624,458 | 22,896 | 537 | 20,460,776 | 18,834,646 | 19,014,459 | 17,570,869 | 1,866,164 | 1,204,520 | 36,119 | 15,761 | 0.8 | 0.4 |
| Returns $10,000 under $15,000 | 32,151 | 4,590 | 1,166,343 | 509,917 | 11,197 | 271 | 15,207,938 | 25,432,109 | 14,495,963 | 23,897,486 | 1,243,358 | 1,359,703 | 23,700 | 16,093 | 0.1 | (5) |
| Returns $15,000 or more | 97,614 | 28,480 | 1,669,285 | 921,150 | 6,908 | 272 | 13,939,762 | 59,181,112 | 12,687,851 | 43,576,888 | 2,815,880 | 14,801,208 | 77,948 | 471,478 | 0.9 | 0.3 |

Footnotes at end of table.

Table 1.4—ALL RETURNS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Taxpayments—Continued: Excess social security taxes withheld | | Credit for tax on certain gasoline, fuel, and oil | | Other taxpayments | | Tax due at time of filing | | Overpayments: Total | | Refund | | Credit on 1973 tax | | Coefficient of variation for amount (Percent)** | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Refund | Credit on 1973 tax |
| | (112) | (113) | (114) | (115) | (116) | (117) | (118) | (119) | (120) | (121) | (122) | (123) | (124) | (125) | (o) | (p) |
| All returns, total | 3,679,531 | 442,804 | 1,482,717 | 98,986 | 42,573 | 19,618 | 11,927,506 | 9,899,962 | 63,343,681 | 23,523,268 | 61,151,591 | 21,711,660 | 2,615,980 | 1,811,609 | 0.1 | 0.2 |
| No adjusted gross income | 2,716 | 739 | 53,365 | 5,295 | 215 | 229 | 28,812 | 11,248 | 207,059 | 136,245 | 184,174 | 110,793 | 28,414 | 25,452 | 10.9 | 5.5 |
| $1 under $1,000 | 3,467 | 297 | 41,325 | 2,574 | (*) | (*) | 124,942 | 7,013 | 5,138,437 | 285,645 | 5,123,977 | 277,167 | 22,392 | 8,478 | 2.0 | 29.0 |
| $1,000 under $2,000 | 898 | 110 | 61,985 | 3,345 | (*) | (*) | 306,805 | 27,650 | 4,987,485 | 746,494 | 4,949,787 | 735,867 | 46,907 | 10,627 | 1.9 | 28.8 |
| $2,000 under $3,000 | 920 | 48 | 65,929 | 4,239 | (*) | (*) | 521,526 | 51,044 | 3,971,839 | 878,217 | 3,912,025 | 857,348 | 73,868 | 20,869 | 0.3 | 6.4 |
| $3,000 under $4,000 | 1,666 | 374 | 87,170 | 5,074 | (*) | (*) | 691,646 | 98,870 | 3,932,605 | 906,834 | 3,820,035 | 884,813 | 132,869 | 22,021 | 0.1 | 2.0 |
| $4,000 under $5,000 | 1,934 | 122 | 82,515 | 4,888 | (*) | (*) | 693,199 | 124,932 | 4,217,210 | 1,094,633 | 4,074,753 | 1,057,685 | 169,960 | 36,948 | 2.1 | 4.2 |
| $5,000 under $6,000 | 7,667 | 382 | 86,137 | 5,790 | | | 656,909 | 163,881 | 4,012,661 | 1,101,028 | 3,827,886 | 1,050,644 | 204,927 | 50,384 | 3.0 | 17.3 |
| $6,000 under $7,000 | 10,380 | 1,953 | 89,510 | 5,991 | | | 639,355 | 168,375 | 3,587,359 | 1,089,852 | 3,427,527 | 1,045,177 | 189,119 | 44,675 | 1.3 | 12.4 |
| $7,000 under $8,000 | 24,396 | 1,561 | 79,212 | 5,504 | 4,403 | 299 | 593,516 | 180,839 | 3,659,390 | 1,165,756 | 3,541,641 | 1,129,510 | 140,899 | 36,245 | 0.8 | 6.9 |
| $8,000 under $9,000 | 54,951 | 3,203 | 75,628 | 4,908 | | | 615,058 | 212,169 | 3,400,893 | 1,167,351 | 3,303,352 | 1,132,912 | 115,300 | 34,439 | 0.8 | 12.6 |
| $9,000 under $10,000 | 255,485 | 9,205 | 73,015 | 4,699 | | | 586,782 | 216,725 | 3,307,064 | 1,271,949 | 3,219,728 | 1,235,503 | 100,951 | 36,447 | 0.8 | 3.2 |
| $10,000 under $11,000 | 325,635 | 18,592 | 74,297 | 5,088 | | | 564,318 | 229,377 | 3,071,851 | 1,214,210 | 2,981,809 | 1,174,630 | 109,920 | 39,581 | 1.1 | 17.6 |
| $11,000 under $12,000 | 362,683 | 27,440 | 72,156 | 4,303 | | | 522,813 | 202,058 | 2,931,083 | 1,302,499 | 2,843,771 | 1,262,916 | 100,225 | 39,544 | 1.2 | 10.3 |
| $12,000 under $13,000 | 306,960 | 25,925 | 57,426 | 3,383 | 8,604 | 2,446 | 435,809 | 192,324 | 2,668,586 | 1,245,383 | 2,601,092 | 1,206,393 | 85,049 | 38,990 | 0.3 | 1.6 |
| $13,000 under $14,000 | 323,620 | 30,982 | 53,954 | 3,300 | | | 422,049 | 186,316 | 2,356,899 | 1,145,494 | 2,288,629 | 1,110,593 | 83,055 | 34,901 | 0.8 | 16.2 |
| $14,000 under $15,000 | 303,800 | 34,394 | 55,484 | 2,975 | | | 390,601 | 185,206 | 1,976,625 | 1,020,350 | 1,916,176 | 983,313 | 70,974 | 37,037 | 3.5 | 5.5 |
| $15,000 under $20,000 | 976,549 | 125,290 | 173,002 | 11,710 | 8,733 | 1,791 | 1,671,780 | 902,517 | 6,090,896 | 3,438,728 | 5,844,614 | 3,280,116 | 292,836 | 158,612 | 1.3 | 7.3 |
| $20,000 under $25,000 | 365,684 | 61,438 | 79,543 | 5,360 | 4,007 | 547 | 949,860 | 714,324 | 2,140,386 | 1,479,320 | 1,990,792 | 1,351,320 | 183,778 | 128,000 | 1.5 | 5.1 |
| $25,000 under $30,000 | 132,182 | 27,463 | 39,464 | 3,054 | 3,640 | 674 | 476,619 | 555,102 | 788,500 | 752,240 | 691,620 | 631,601 | 120,415 | 120,639 | 5.2 | 11.5 |
| $30,000 under $50,000 | 135,677 | 36,029 | 52,365 | 4,209 | 4,261 | 3,719 | 650,667 | 1,393,260 | 684,187 | 1,052,714 | 504,469 | 726,555 | 215,751 | 326,158 | 2.1 | 3.9 |
| $50,000 under $100,000 | 62,405 | 25,335 | 21,731 | 2,131 | 3,949 | 4,471 | 306,194 | 1,680,734 | 176,561 | 623,250 | 90,766 | 317,200 | 101,190 | 306,050 | 1.7 | 4.1 |
| $100,000 under $200,000 | 15,607 | 8,939 | 5,495 | 714 | 1,518 | 2,562 | 62,070 | 945,199 | 29,427 | 242,898 | 10,989 | 96,258 | 21,700 | 146,640 | 5.6 | 1.1 |
| $200,000 under $500,000 | 3,561 | 2,484 | 1,563 | 319 | 499 | 1,751 | 13,487 | 653,717 | 5,686 | 108,529 | 1,679 | 35,459 | 4,685 | 73,070 | (6) | (6) |
| $500,000 under $1,000,000 | 480 | 330 | 283 | 70 | 103 | 517 | 1,915 | 301,970 | 740 | 30,584 | 217 | 9,961 | 599 | 20,623 | (6) | (6) |
| $1,000,000 or more | 208 | 169 | 163 | 63 | 46 | 400 | 774 | 495,112 | 252 | 23,105 | 83 | 7,926 | 197 | 15,179 | (6) | (6) |
| Taxable returns, total | 3,646,160 | 437,752 | 1,051,082 | 64,741 | 39,314 | 18,915 | 10,915,401 | 9,729,654 | 49,898,833 | 21,294,841 | 47,921,038 | 19,621,427 | 2,338,464 | 1,673,412 | 0.2 | (5) |
| No adjusted gross income | 196 | 126 | 147 | 37 | (*) | (*) | 914 | 6,400 | 882 | 6,165 | 452 | 4,176 | 520 | 1,989 | 22.0 | 1.1 |
| $1 under $1,000 | 2 | (4) | (*) | (*) | - | - | 12,260 | 285 | 10,634 | 1,096 | 10,634 | 1,096 | - | - | 56.8 | - |
| $1,000 under $2,000 | - | - | (*) | (*) | - | - | 48,132 | 3,978 | 108,091 | 13,277 | 108,088 | 13,261 | (*) | (*) | 7.0 | (*) |
| $2,000 under $3,000 | | | 6,065 | 270 | - | - | 322,615 | 25,265 | 2,709,921 | 612,484 | 2,686,262 | 604,548 | 30,821 | 7,936 | 0.5 | 49.1 |
| $3,000 under $4,000 | 1,095 | 133 | 31,111 | 1,417 | - | - | 549,330 | 74,079 | 3,122,880 | 705,339 | 3,032,219 | 692,032 | 104,520 | 13,308 | 0.2 | 10.0 |
| $4,000 under $5,000 | | | 47,254 | 2,324 | (*) | (*) | 604,337 | 105,972 | 3,721,471 | 928,304 | 3,601,253 | 902,810 | 139,746 | 25,494 | 3.3 | 21.4 |
| $5,000 under $6,000 | 4,650 | 169 | 51,449 | 2,790 | | | 593,417 | 146,853 | 3,761,168 | 997,838 | 3,595,203 | 958,650 | 181,969 | 39,188 | 2.8 | 16.0 |
| $6,000 under $7,000 | 7,970 | 529 | 61,292 | 3,502 | | | 597,816 | 155,063 | 3,450,069 | 1,019,023 | 3,300,058 | 981,567 | 174,777 | 37,455 | 1.6 | 15.6 |
| $7,000 under $8,000 | 22,074 | 1,351 | 61,982 | 3,783 | 4,020 | 211 | 570,788 | 172,013 | 3,549,980 | 1,108,767 | 3,437,056 | 1,076,851 | 134,770 | 31,916 | 1.4 | 13.5 |
| $8,000 under $9,000 | 51,272 | 2,941 | 64,922 | 3,700 | | | 600,156 | 206,210 | 3,349,516 | 1,124,774 | 3,255,487 | 1,093,602 | 110,272 | 31,171 | 1.3 | 8.6 |
| $9,000 under $10,000 | 251,994 | 9,009 | 65,442 | 3,793 | | | 578,268 | 212,803 | 3,264,674 | 1,238,936 | 3,186,346 | 1,210,327 | 90,868 | 28,610 | 0.5 | 7.3 |
| $10,000 under $11,000 | 323,342 | 18,408 | 68,889 | 4,427 | | | 555,871 | 225,422 | 3,055,770 | 1,201,314 | 2,967,757 | 1,163,210 | 107,098 | 38,104 | 1.4 | 15.2 |
| $11,000 under $12,000 | 361,490 | 27,403 | 68,068 | 3,824 | | | 517,794 | 199,435 | 2,918,046 | 1,285,181 | 2,833,338 | 1,249,849 | 96,843 | 35,331 | 1.5 | 11.6 |
| $12,000 under $13,000 | 306,199 | 25,738 | 52,930 | 2,881 | 8,601 | 2,441 | 430,976 | 189,469 | 2,657,161 | 1,231,466 | 2,591,275 | 1,194,747 | 81,896 | 36,719 | 0.6 | 1.4 |
| $13,000 under $14,000 | 321,962 | 30,739 | 51,041 | 2,893 | | | 418,733 | 184,591 | 2,349,805 | 1,131,879 | 2,282,264 | 1,098,755 | 81,809 | 33,124 | 0.7 | 18.1 |
| $14,000 under $15,000 | 303,598 | 34,348 | 53,654 | 2,770 | | | 388,698 | 184,148 | 1,972,857 | 1,014,557 | 1,913,815 | 979,043 | 69,492 | 35,514 | 3.3 | 3.4 |
| $15,000 under $20,000 | 975,384 | 125,013 | 168,468 | 10,908 | 8,730 | 1,790 | 1,666,496 | 899,695 | 6,080,264 | 3,412,910 | 5,836,241 | 3,260,152 | 289,001 | 152,758 | 1.5 | 7.3 |
| $20,000 under $25,000 | 365,263 | 61,360 | 78,355 | 5,149 | 4,007 | 547 | 948,361 | 713,607 | 2,136,905 | 1,468,691 | 1,988,051 | 1,343,528 | 182,532 | 125,162 | 1.4 | 6.2 |
| $25,000 under $30,000 | 132,107 | 27,445 | 38,832 | 2,894 | 3,386 | 668 | 475,902 | 554,729 | 784,960 | 740,135 | 688,917 | 622,012 | 119,048 | 118,122 | 4.7 | 13.2 |
| $30,000 under $50,000 | 135,508 | 35,951 | 52,076 | 4,132 | 4,230 | 3,690 | 650,213 | 1,392,981 | 682,489 | 1,041,425 | 503,602 | 718,803 | 214,642 | 322,623 | 2.4 | 4.5 |
| $50,000 under $100,000 | 62,282 | 25,260 | 21,624 | 2,095 | 3,915 | 4,193 | 306,112 | 1,680,678 | 175,509 | 612,698 | 89,999 | 308,175 | 100,765 | 304,523 | 1.6 | 4.3 |
| $100,000 under $200,000 | 15,548 | 8,864 | 5,475 | 701 | 1,515 | 2,553 | 62,039 | 945,180 | 29,187 | 238,499 | 10,803 | 92,643 | 21,622 | 145,856 | 6.3 | 1.3 |
| $200,000 under $500,000 | 3,539 | 2,467 | 1,557 | 319 | 499 | 1,751 | 13,485 | 653,716 | 5,617 | 107,012 | 1,630 | 34,297 | 4,657 | 72,716 | (6) | (6) |
| $500,000 under $1,000,000 | 479 | 330 | 283 | 70 | 103 | 517 | 1,914 | 301,970 | 730 | 30,052 | 210 | 9,453 | 596 | 20,599 | (6) | (6) |
| $1,000,000 or more | 206 | 168 | 160 | 62 | 46 | 400 | 774 | 495,112 | 247 | 23,019 | 78 | 7,840 | 197 | 15,179 | (6) | (6) |
| Total nontaxable returns | 33,371 | 5,051 | 431,635 | 34,244 | 3,259 | 703 | 1,012,105 | 170,307 | 13,444,848 | 2,228,433 | 13,230,553 | 2,090,234 | 277,516 | 138,198 | 0.4 | 3.1 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 11,601 | 1,690 | 392,289 | 25,415 | 2,810 | 441 | 2,366,930 | 320,757 | 22,454,635 | 4,048,068 | 22,064,751 | 3,923,674 | 474,410 | 124,395 | 0.3 | 6.0 |
| Returns $5,000 under $10,000 | 352,879 | 16,304 | 403,502 | 26,893 | 4,403 | 299 | 3,091,620 | 941,989 | 17,967,367 | 5,795,936 | 17,320,134 | 5,593,746 | 751,196 | 202,190 | 0.2 | 1.9 |
| Returns $10,000 under $15,000 | 1,622,698 | 137,333 | 313,317 | 19,049 | 8,604 | 2,446 | 2,335,590 | 995,281 | 13,005,044 | 5,927,897 | 12,631,477 | 5,737,845 | 449,223 | 190,052 | 0.4 | 1.5 |
| Returns $15,000 or more | 1,692,353 | 287,476 | 373,609 | 27,630 | 26,756 | 16,432 | 4,133,366 | 7,641,935 | 9,916,635 | 7,751,368 | 9,135,229 | 6,456,397 | 941,151 | 1,294,971 | 0.1 | 0.4 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]These figures may differ slightly from those published in Statistics of Income--1972, Business Income Tax Returns, because of differences in coding and processing procedures.
[2]Adjusted gross income less deficit.
[3]Includes surcharge for a small number of prior-year returns.
[4]Less than $500.
[5]Less than 0.05 percent.
[6]Returns in these cells are not subject to sampling variability.
NOTE: Amount detail may not add to total because of rounding.
**See Sampling Variability in Section 7 for interpretation and limitation of these coefficient of variation estimates.

Table 1.5—JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Number of returns | Adjusted gross income | Salaries and wages (gross) | | Business or profession | | | | Farm | | | | Partnerships | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Net profit | | Net loss | | Net profit | | Net loss | | Net profit | | Net loss | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| All returns, total | 43,339,300 | [1]575,876,005 | 39,121,354 | 480,265,996 | 4,326,710 | 34,502,367 | 1,254,273 | 3,024,377 | 1,355,187 | 6,620,702 | 1,040,489 | 2,918,108 | 1,184,237 | 13,847,059 | 611,513 | 3,705,335 |
| No adjusted gross income | 256,867 | -2,363,646 | 100,404 | 552,997 | 19,895 | 129,095 | 114,808 | 939,658 | 4,802 | 26,009 | 78,895 | 583,545 | 6,550 | 40,064 | 22,030 | 839,452 |
| $1 under $1,000 | 438,116 | 253,918 | 261,713 | 277,600 | 68,757 | 50,259 | 31,877 | 68,833 | 43,726 | 25,037 | 32,554 | 64,746 | 3,299 | 7,645 | 6,614 | 10,604 |
| $1,000 under $2,000 | 765,502 | 1,192,314 | 508,836 | 873,069 | 124,065 | 156,409 | 26,790 | 57,221 | 63,351 | 66,208 | 35,666 | 76,743 | 13,487 | 20,373 | 14,484 | 36,778 |
| $2,000 under $3,000 | 1,067,820 | 2,675,404 | 762,692 | 1,829,747 | 150,831 | 284,544 | 42,961 | 100,139 | 81,373 | 114,649 | 41,361 | 94,671 | 21,574 | 42,468 | 7,314 | 31,529 |
| $3,000 under $4,000 | 1,547,955 | 5,446,609 | 1,174,267 | 3,791,699 | 183,292 | 450,683 | 40,055 | 76,199 | 83,259 | 168,375 | 43,973 | 86,716 | 27,118 | 56,362 | 10,847 | 18,798 |
| $4,000 under $5,000 | 1,818,387 | 8,195,185 | 1,465,575 | 6,122,359 | 216,439 | 628,818 | 44,992 | 96,397 | 91,900 | 219,498 | 50,220 | 100,421 | 29,096 | 84,803 | 8,601 | 17,065 |
| $5,000 under $6,000 | 1,977,930 | 10,896,194 | 1,667,571 | 8,639,042 | 223,019 | 762,602 | 50,664 | 89,975 | 93,865 | 263,847 | 53,891 | 121,984 | 20,797 | 62,211 | 6,704 | 13,347 |
| $6,000 under $7,000 | 2,101,891 | 13,687,207 | 1,821,199 | 11,162,830 | 232,140 | 903,706 | 55,666 | 79,739 | 88,903 | 279,184 | 55,959 | 123,001 | 44,943 | 185,997 | 10,707 | 29,086 |
| $7,000 under $8,000 | 2,386,322 | 17,893,598 | 2,187,010 | 15,732,572 | 228,042 | 925,135 | 63,303 | 98,569 | 81,698 | 309,443 | 56,575 | 111,754 | 44,985 | 165,446 | 20,268 | 38,264 |
| $8,000 under $9,000 | 2,518,388 | 21,409,174 | 2,335,784 | 18,998,037 | 221,817 | 941,893 | 64,575 | 104,447 | 77,927 | 308,853 | 60,705 | 107,282 | 45,788 | 173,328 | 15,463 | 16,845 |
| $9,000 under $10,000 | 2,771,200 | 26,320,858 | 2,615,457 | 24,080,129 | 227,031 | 1,020,090 | 66,805 | 99,503 | 79,059 | 307,834 | 66,711 | 105,842 | 43,368 | 191,348 | 10,070 | 25,173 |
| $10,000 under $11,000 | 2,738,450 | 28,759,933 | 2,588,649 | 26,143,182 | 218,246 | 1,033,595 | 69,720 | 85,319 | 75,269 | 344,840 | 56,379 | 104,986 | 45,310 | 244,968 | 16,679 | 31,564 |
| $11,000 under $12,000 | 2,795,933 | 32,153,466 | 2,669,014 | 29,715,037 | 213,688 | 1,006,827 | 65,680 | 83,501 | 64,738 | 295,194 | 52,714 | 90,627 | 45,181 | 278,620 | 17,300 | 29,616 |
| $12,000 under $13,000 | 2,609,975 | 32,618,097 | 2,502,265 | 30,162,756 | 204,130 | 1,036,742 | 64,181 | 72,576 | 55,816 | 279,267 | 47,226 | 78,855 | 47,592 | 271,258 | 18,475 | 36,255 |
| $13,000 under $14,000 | 2,405,489 | 32,425,343 | 2,312,726 | 29,980,692 | 183,530 | 1,038,639 | 52,243 | 61,533 | 48,627 | 271,200 | 43,500 | 80,628 | 43,721 | 186,952 | 19,531 | 33,786 |
| $14,000 under $15,000 | 2,107,144 | 30,509,327 | 2,033,195 | 28,304,107 | 161,342 | 957,897 | 53,879 | 72,472 | 43,543 | 281,022 | 36,082 | 63,758 | 31,867 | 164,902 | 17,064 | 31,135 |
| $15,000 under $20,000 | 7,134,372 | 122,468,600 | 6,840,903 | 112,009,982 | 571,016 | 4,273,815 | 173,672 | 223,924 | 133,797 | 1,006,338 | 105,942 | 212,974 | 153,502 | 1,126,333 | 83,685 | 162,933 |
| $20,000 under $25,000 | 2,918,813 | 64,576,732 | 2,740,010 | 56,123,814 | 295,608 | 3,191,492 | 75,335 | 117,734 | 60,422 | 614,902 | 44,019 | 119,001 | 117,044 | 1,040,200 | 65,034 | 188,979 |
| $25,000 under $30,000 | 1,186,692 | 32,250,606 | 1,073,181 | 25,741,075 | 170,895 | 2,561,555 | 32,677 | 68,914 | 28,452 | 374,369 | 21,252 | 73,729 | 88,321 | 950,212 | 44,700 | 160,891 |
| $30,000 under $50,000 | 1,242,230 | 46,028,217 | 1,033,233 | 29,778,578 | 275,674 | 6,612,645 | 40,678 | 130,302 | 36,943 | 631,841 | 31,558 | 178,461 | 161,702 | 2,739,999 | 101,512 | 506,061 |
| $50,000 under $100,000 | 446,834 | 29,545,728 | 346,348 | 14,447,151 | 116,734 | 4,921,316 | 17,102 | 117,295 | 14,170 | 320,688 | 18,560 | 173,516 | 116,559 | 3,593,330 | 69,415 | 651,515 |
| $100,000 under $200,000 | 83,085 | 10,849,525 | 65,317 | 4,220,140 | 17,440 | 1,213,070 | 4,667 | 74,687 | 2,777 | 81,736 | 4,971 | 87,741 | 26,435 | 1,448,758 | 18,650 | 387,593 |
| $200,000 under $500,000 | 16,795 | 4,711,148 | 13,434 | 1,223,433 | 2,658 | 290,467 | 1,523 | 58,740 | 646 | 22,678 | 1,391 | 45,715 | 5,234 | 513,168 | 5,088 | 246,188 |
| $500,000 under $1,000,000 | 2,268 | 1,523,052 | 1,857 | 236,051 | 295 | 56,483 | 289 | 25,332 | 85 | 3,713 | 273 | 13,598 | 594 | 112,711 | 883 | 92,004 |
| $1,000,000 or more | 842 | 1,849,416 | 714 | 119,917 | 126 | 54,590 | 131 | 21,368 | 39 | 3,977 | 112 | 17,814 | 170 | 145,603 | 395 | 69,874 |
| Taxable returns, total | 38,470,051 | [2]561,609,869 | 35,787,084 | 468,663,000 | 3,584,062 | 32,391,333 | 942,400 | 1,630,194 | 959,025 | 5,534,256 | 763,077 | 1,824,232 | 1,064,328 | 13,408,799 | 526,684 | 2,751,568 |
| No adjusted gross income | 1,648 | -139,803 | 866 | 33,966 | 274 | 11,028 | 334 | 41,798 | 16 | 218 | 334 | 20,125 | 87 | 2,666 | 1,320 | 178,133 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | - | | | | | | |
| $1,000 under $2,000 | 853 | 1,567 | 586 | 2,476 | (*) | (*) | (*) | (*) | - | - | 1,612 | 3,199 | 2,747 | 6,146 | 2,125 | 5,076 |
| $2,000 under $3,000 | 56,413 | 160,574 | 46,225 | 122,439 | 8,700 | 15,616 | 3,086 | 6,785 | 3,228 | 4,985 | | | | | | |
| $3,000 under $4,000 | 616,316 | 2,224,012 | 526,286 | 1,796,930 | 59,454 | 148,285 | 14,576 | 19,972 | 25,065 | 47,819 | 16,266 | 24,508 | 3,546 | 8,614 | 1,353 | 4,388 |
| $4,000 under $5,000 | 1,210,322 | 5,497,506 | 1,020,892 | 4,361,678 | 121,437 | 334,621 | 22,372 | 43,396 | 50,444 | 110,645 | 30,240 | 50,329 | 18,208 | 55,422 | 3,140 | 9,215 |
| $5,000 under $6,000 | 1,654,074 | 9,134,467 | 1,418,796 | 7,367,636 | 162,330 | 520,203 | 33,159 | 43,056 | 62,866 | 157,778 | 39,578 | 77,308 | 14,300 | 41,183 | 3,656 | 7,244 |
| $6,000 under $7,000 | 1,920,284 | 12,512,958 | 1,676,137 | 10,316,102 | 192,825 | 733,887 | 45,306 | 57,784 | 67,223 | 184,232 | 45,899 | 95,786 | 37,258 | 136,964 | 8,790 | 15,819 |
| $7,000 under $8,000 | 2,249,955 | 16,872,676 | 2,079,890 | 14,979,942 | 207,530 | 829,177 | 55,285 | 76,874 | 67,716 | 234,885 | 50,550 | 91,067 | 35,478 | 116,682 | 14,234 | 21,878 |
| $8,000 under $9,000 | 2,452,831 | 20,850,682 | 2,285,603 | 18,588,358 | 207,648 | 868,546 | 59,296 | 85,827 | 68,458 | 248,890 | 57,546 | 94,063 | 44,402 | 168,821 | 13,996 | 13,096 |
| $9,000 under $10,000 | 2,722,049 | 25,852,413 | 2,579,207 | 23,776,159 | 217,880 | 962,189 | 64,330 | 89,497 | 73,136 | 265,780 | 63,329 | 92,429 | 36,100 | 163,787 | 7,807 | 12,369 |
| $10,000 under $11,000 | 2,713,846 | 28,502,996 | 2,573,072 | 25,997,320 | 211,806 | 988,988 | 68,655 | 78,439 | 69,313 | 299,909 | 55,254 | 97,576 | 42,504 | 230,745 | 15,542 | 24,407 |
| $11,000 under $12,000 | 2,778,756 | 31,956,925 | 2,657,420 | 29,602,273 | 210,105 | 975,373 | 63,706 | 76,106 | 60,652 | 259,144 | 51,811 | 85,492 | 43,433 | 262,270 | 16,975 | 24,171 |
| $12,000 under $13,000 | 2,593,619 | 32,414,9[illegible] | 2,492,154 | 30,048,421 | 200,830 | 1,011,104 | 63,567 | 69,838 | 51,823 | 245,107 | 46,301 | 73,624 | 45,535 | 255,044 | 17,329 | 27,904 |
| $13,000 under $14,000 | 2,394,923 | 32,283,365 | 2,305,330 | 29,890,089 | 180,799 | 1,015,024 | 51,563 | 59,014 | 46,037 | 241,831 | 42,798 | 72,510 | 42,836 | 179,216 | 18,774 | 25,369 |
| $14,000 under $15,000 | 2,101,507 | 30,428,360 | 2,029,141 | 28,254,292 | 159,940 | 945,289 | 53,484 | 71,127 | 41,759 | 260,777 | 35,606 | 61,601 | 31,324 | 163,665 | 16,796 | 24,172 |
| $15,000 under $20,000 | 7,118,439 | 122,197,979 | 6,830,921 | 111,881,465 | 565,729 | 4,208,321 | 172,682 | 217,129 | 129,403 | 953,198 | 105,087 | 203,359 | 152,571 | 1,120,544 | 81,965 | 137,564 |
| $20,000 under $25,000 | 2,913,902 | 64,468,638 | 2,736,965 | 56,059,394 | 293,944 | 3,165,436 | 74,917 | 111,698 | 59,468 | 596,005 | 43,498 | 111,899 | 116,509 | 1,024,564 | 64,241 | 167,214 |
| $25,000 under $30,000 | 1,182,546 | 32,136,828 | 1,069,712 | 25,670,002 | 170,181 | 2,547,312 | 32,213 | 65,941 | 28,073 | 366,552 | 20,950 | 68,672 | 87,691 | 946,222 | 43,826 | 140,576 |
| $30,000 under $50,000 | 1,239,556 | 45,927,370 | 1,031,377 | 29,725,343 | 274,977 | 6,591,524 | 40,321 | 126,128 | 36,686 | 624,902 | 31,257 | 171,387 | 161,161 | 2,726,848 | 100,895 | 487,489 |
| $50,000 under $100,000 | 445,552 | 29,460,537 | 345,453 | 14,408,292 | 116,443 | 4,907,287 | 16,904 | 111,989 | 14,118 | 319,646 | 18,456 | 167,868 | 116,306 | 3,583,517 | 69,007 | 637,026 |
| $100,000 under $200,000 | 82,826 | 10,815,039 | 65,107 | 4,207,168 | 17,404 | 1,210,371 | 4,622 | 71,839 | 2,774 | 81,674 | 4,936 | 84,625 | 26,356 | 1,445,408 | 18,578 | 383,782 |
| $200,000 under $500,000 | 16,724 | 4,692,014 | 13,380 | 1,218,643 | 2,646 | 289,461 | 1,509 | 57,553 | 643 | 22,589 | 1,386 | 45,517 | 5,216 | 512,223 | 5,060 | 242,920 |
| $500,000 under $1,000,000 | 2,258 | 1,516,588 | 1,848 | 234,628 | 294 | 56,467 | 289 | 25,332 | 85 | 3,713 | 272 | 13,590 | 590 | 112,645 | 881* | 91,945 |
| $1,000,000 or more | 839 | 1,841,213 | 712 | 119,683 | 126 | 54,590 | 130 | 21,353 | 39 | 3,977 | 111 | 17,698 | 170 | 145,603 | 394 | 69,811 |
| Total nontaxable returns | 4,869,249 | [1]14,266,137 | 3,334,270 | 11,602,995 | 742,648 | 2,111,031 | 311,873 | 1,394,180 | 396,162 | 1,086,444 | 277,412 | 1,093,876 | 119,909 | 438,262 | 84,829 | 953,770 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 5,894,647 | [1]15,399,784 | 4,273,487 | 13,447,472 | 763,279 | 1,699,808 | 301,483 | 1,338,447 | 368,411 | 619,776 | 282,669 | 1,006,841 | 101,124 | 251,716 | 69,890 | 954,226 |
| Returns $5,000 under $10,000 | 11,755,731 | 90,207,031 | 10,627,021 | 78,612,611 | 1,132,049 | 4,553,427 | 301,013 | 472,233 | 421,452 | 1,469,162 | 293,841 | 569,863 | 199,881 | 778,329 | 63,212 | 122,716 |
| Returns $10,000 under $15,000 | 12,656,991 | 156,466,165 | 12,105,849 | 144,305,774 | 980,936 | 5,073,700 | 305,703 | 375,401 | 287,993 | 1,471,523 | 235,901 | 418,854 | 213,671 | 1,146,700 | 89,049 | 162,355 |
| Returns $15,000 or more | 13,031,931 | 313,803,025 | 12,114,997 | 243,900,141 | 1,450,446 | 23,175,432 | 346,074 | 838,296 | 277,331 | 3,060,240 | 228,078 | 922,550 | 669,561 | 11,670,314 | 389,362 | 2,466,040 |

Footnotes at end of table.

Table 1.5—JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Small Business Corporations | | | | Sales of capital assets, net gain | | Sales of capital assets, net loss | | Sales of property *other* than capital assets | | | | Dividends in adjusted gross income | | Interest received | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Net profit | | Net loss | | | | | | Net gain | | Net loss | | | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
| All returns, total | 264,344 | 2,731,131 | 135,560 | 929,233 | 5,046,926 | 14,957,206 | 1,561,956 | 977,663 | 448,114 | 697,959 | 264,702 | 516,591 | 4,824,185 | 10,720,620 | 23,887,718 | 18,474,212 |
| No adjusted gross income | 975 | 31,680 | 7,865 | 267,148 | 51,270 | 365,706 | 7,682 | 12,705 | 11,918 | 47,836 | 16,817 | 148,322 | 28,010 | 85,726 | 106,961 | 149,317 |
| $1 under $1,000 | 2,311 | 5,569 | (*) | (*) | 33,960 | 31,477 | 3,169 | 2,451 | 6,595 | 2,959 | 4,196 | 7,760 | 27,843 | 10,521 | 164,261 | 58,659 |
| $1,000 under $2,000 | | | 2,655 | 28,715 | 60,657 | 52,025 | 8,623 | 7,222 | 9,785 | 6,452 | 10,395 | 12,271 | 43,423 | 24,483 | 288,474 | 167,981 |
| $2,000 under $3,000 | 822 | 5,167 | (*) | (*) | 107,830 | 111,636 | 20,108 | 14,660 | 13,433 | 9,562 | 5,133 | 10,417 | 70,640 | 31,849 | 449,959 | 306,191 |
| $3,000 under $4,000 | 1,050 | 3,915 | 3,005 | 27,307 | 145,644 | 115,149 | 23,670 | 16,846 | 17,020 | 12,476 | 10,020 | 9,612 | 126,647 | 85,612 | 662,396 | 501,835 |
| $4,000 under $5,000 | | | 4,334 | 19,256 | 166,174 | 150,914 | 37,776 | 23,900 | 18,486 | 11,847 | 12,485 | 12,852 | 142,534 | 98,169 | 701,709 | 593,759 |
| $5,000 under $6,000 | 7,241 | 27,440 | 1,578 | 8,524 | 170,112 | 187,991 | 32,266 | 21,038 | 22,338 | 15,261 | 14,217 | 11,797 | 119,347 | 112,277 | 757,652 | 638,502 |
| $6,000 under $7,000 | | | (*) | (*) | 182,073 | 205,029 | 41,528 | 28,419 | 17,033 | 15,486 | 14,000 | 12,184 | 146,893 | 120,800 | 794,321 | 719,651 |
| $7,000 under $8,000 | 6,138 | 7,551 | 3,287 | 16,326 | 155,265 | 178,075 | 41,070 | 28,428 | 18,176 | 14,928 | 17,069 | 20,531 | 120,568 | 107,743 | 907,202 | 554,151 |
| $8,000 under $9,000 | 8,990 | 23,816 | 7,004 | 16,039 | 191,537 | 219,587 | 47,633 | 31,768 | 27,398 | 22,430 | 11,077 | 11,067 | 143,848 | 100,705 | 1,069,016 | 604,447 |
| $9,000 under $10,000 | 5,678 | 8,350 | 3,625 | 12,564 | 172,501 | 171,249 | 42,652 | 22,913 | 15,493 | 19,000 | 10,910 | 11,025 | 150,662 | 160,079 | 1,158,590 | 533,220 |
| $10,000 under $11,000 | 6,730 | 11,080 | 5,103 | 13,867 | 222,575 | 258,002 | 49,539 | 26,998 | 25,741 | 23,654 | 14,843 | 13,694 | 167,134 | 137,083 | 1,334,630 | 677,808 |
| $11,000 under $12,000 | 8,869 | 24,654 | 2,835 | 9,353 | 220,461 | 253,891 | 58,335 | 32,132 | 17,607 | 11,788 | 9,668 | 13,700 | 164,508 | 120,928 | 1,409,816 | 604,606 |
| $12,000 under $13,000 | 4,538 | 10,753 | 3,733 | 13,090 | 199,819 | 244,595 | 64,295 | 34,590 | 21,699 | 20,534 | 10,289 | 14,096 | 171,716 | 147,046 | 1,406,561 | 607,510 |
| $13,000 under $14,000 | 10,335 | 27,789 | 4,439 | 11,552 | 215,355 | 242,143 | 62,939 | 38,367 | 16,890 | 16,743 | 8,789 | 7,785 | 192,321 | 141,136 | 1,417,787 | 663,142 |
| $14,000 under $15,000 | 5,670 | 14,645 | 4,055 | 20,222 | 192,266 | 216,832 | 59,403 | 31,683 | 16,606 | 19,334 | 7,541 | 7,488 | 182,463 | 141,777 | 1,303,901 | 575,128 |
| $15,000 under $20,000 | 34,557 | 133,885 | 23,218 | 74,527 | 880,840 | 1,122,325 | 299,991 | 161,696 | 57,216 | 78,152 | 31,856 | 34,628 | 853,990 | 726,234 | 4,936,444 | 2,606,927 |
| $20,000 under $25,000 | 31,212 | 170,773 | 11,314 | 45,670 | 581,863 | 997,475 | 215,604 | 127,994 | 32,147 | 51,880 | 15,895 | 21,494 | 618,103 | 772,193 | 2,331,538 | 1,812,707 |
| $25,000 under $30,000 | 25,759 | 166,907 | 11,768 | 36,111 | 325,745 | 790,420 | 127,294 | 82,487 | 21,475 | 53,608 | 9,693 | 35,057 | 371,025 | 586,525 | 1,034,267 | 1,207,281 |
| $30,000 under $50,000 | 53,601 | 590,242 | 15,073 | 74,628 | 472,358 | 2,018,672 | 202,234 | 141,305 | 34,909 | 83,673 | 14,718 | 28,116 | 595,695 | 1,758,405 | 1,133,052 | 2,242,394 |
| $50,000 under $100,000 | 37,040 | 712,388 | 11,670 | 90,747 | 229,897 | 2,219,571 | 96,113 | 73,405 | 19,349 | 66,322 | 10,639 | 45,181 | 300,869 | 2,122,921 | 420,015 | 1,575,914 |
| $100,000 under $200,000 | 10,200 | 441,221 | 3,222 | 51,323 | 53,191 | 1,603,844 | 17,112 | 14,050 | 5,047 | 43,134 | 3,157 | 14,433 | 68,040 | 1,434,112 | 79,834 | 628,615 |
| $200,000 under $500,000 | 2,274 | 219,191 | 1,033 | 34,605 | 12,833 | 1,395,369 | 2,614 | 2,298 | 1,382 | 23,231 | 1,035 | 9,300 | 15,009 | 958,891 | 16,283 | 287,497 |
| $500,000 under $1,000,000 | 270 | 54,847 | 190 | 12,580 | 1,949 | 700,968 | 238 | 246 | 255 | 9,090 | 177 | 2,526 | 2,102 | 356,402 | 2,221 | 88,436 |
| $1,000,000 or more | 84 | 39,268 | 127 | 17,674 | 751 | 1,104,261 | 68 | 62 | 116 | 18,579 | 83 | 1,255 | 795 | 379,003 | 828 | 68,534 |
| Taxable returns, total | 253,455 | 2,651,796 | 106,193 | 508,278 | 4,444,392 | 14,052,105 | 1,461,440 | 896,431 | 348,066 | 569,280 | 195,486 | 294,869 | 4,418,242 | 10,257,226 | 21,861,231 | 16,826,160 |
| No adjusted gross income | 157 | 7,751 | 237 | 28,822 | 1,563 | 134,731 | (*) | (*) | 254 | 5,532 | 166 | 4,493 | 1,059 | 24,590 | 1,538 | 21,593 |
| $1 under $1,000 | - | - | - | - | (*) | (*) | - | - | | | - | - | | | (*) | (*) |
| $1,000 under $2,000 | (*) | (*) | | | 43 | 2,349 | - | - | 354 | 991 | - | - | 23 | 166 | 295 | 763 |
| $2,000 under $3,000 | (*) | (*) | 529 | 1,899 | 1,970 | 2,549 | (*) | (*) | | | (*) | (*) | 5,220 | 1,005 | 21,834 | 11,024 |
| $3,000 under $4,000 | (*) | (*) | | | 30,851 | 25,984 | 10,040 | 6,643 | 2,070 | 3,266 | 2,044 | 1,458 | 34,912 | 18,556 | 205,027 | 119,252 |
| $4,000 under $5,000 | (*) | (*) | | | 92,531 | 77,974 | 22,024 | 15,572 | 10,737 | 5,129 | 4,906 | 4,672 | 79,041 | 53,556 | 456,682 | 355,685 |
| $5,000 under $6,000 | (*) | (*) | 688 | 2,270 | 121,071 | 125,383 | 23,017 | 14,213 | 11,934 | 8,257 | 9,664 | 4,276 | 93,123 | 83,992 | 643,785 | 505,573 |
| $6,000 under $7,000 | (*) | (*) | | | 153,761 | 168,154 | 38,449 | 25,148 | 11,592 | 12,657 | 10,697 | 9,146 | 135,179 | 110,826 | 725,893 | 676,045 |
| $7,000 under $8,000 | 3,890 | 4,585 | 2,350 | 10,722 | 133,331 | 146,057 | 36,122 | 24,067 | 14,582 | 11,606 | 13,766 | 16,755 | 106,386 | 81,645 | 865,669 | 519,423 |
| $8,000 under $9,000 | 8,605 | 22,321 | 5,980 | 11,438 | 173,399 | 191,825 | 43,239 | 28,232 | 23,872 | 17,952 | 9,752 | 7,217 | 133,671 | 89,326 | 1,035,201 | 574,668 |
| $9,000 under $10,000 | 5,313 | 6,695 | 2,998 | 3,897 | 160,892 | 153,586 | 41,463 | 22,041 | 12,788 | 13,256 | 10,577 | 10,536 | 144,545 | 129,574 | 1,138,479 | 505,422 |
| $10,000 under $11,000 | 6,561 | 10,968 | 4,786 | 11,020 | 215,017 | 231,373 | 48,221 | 26,347 | 24,150 | 22,463 | 13,707 | 12,367 | 164,840 | 135,033 | 1,322,946 | 667,956 |
| $11,000 under $12,000 | 7,916 | 20,495 | 2,660 | 6,882 | 214,816 | 239,176 | 57,402 | 31,093 | 16,604 | 10,861 | 8,868 | 13,201 | 163,062 | 119,666 | 1,402,082 | 598,575 |
| $12,000 under $13,000 | 4,538 | 10,753 | 3,186 | 9,089 | 195,526 | 234,427 | 61,031 | 32,396 | 19,852 | 14,513 | 10,113 | 14,017 | 169,346 | 135,029 | 1,397,054 | 598,312 |
| $13,000 under $14,000 | 10,196 | 27,216 | 3,712 | 5,658 | 211,349 | 234,957 | 62,615 | 38,107 | 15,898 | 15,143 | 8,306 | 6,453 | 191,262 | 139,565 | 1,412,660 | 655,257 |
| $14,000 under $15,000 | 5,670 | 14,645 | 3,979 | 18,884 | 190,116 | 211,710 | 58,947 | 31,228 | 15,577 | 16,132 | 7,173 | 7,399 | 181,919 | 141,194 | 1,300,431 | 573,052 |
| $15,000 under $20,000 | 34,462 | 132,429 | 21,710 | 63,774 | 875,636 | 1,101,447 | 297,553 | 159,464 | 54,915 | 72,990 | 31,111 | 31,490 | 850,045 | 705,065 | 4,924,650 | 2,586,367 |
| $20,000 under $25,000 | 30,912 | 160,489 | 10,894 | 33,435 | 579,759 | 984,062 | 215,093 | 127,483 | 31,595 | 50,225 | 15,481 | 19,039 | 616,601 | 766,565 | 2,328,181 | 1,806,261 |
| $25,000 under $30,000 | 25,299 | 156,469 | 11,425 | 29,848 | 323,698 | 776,554 | 126,381 | 81,621 | 20,697 | 49,715 | 9,559 | 33,868 | 368,206 | 576,684 | 1,030,451 | 1,194,447 |
| $30,000 under $50,000 | 53,411 | 586,934 | 14,953 | 70,858 | 471,242 | 2,007,481 | 201,744 | 140,851 | 34,682 | 81,746 | 14,579 | 26,154 | 594,117 | 1,739,883 | 1,130,683 | 2,232,309 |
| $50,000 under $100,000 | 36,990 | 710,238 | 11,566 | 88,243 | 229,270 | 2,207,839 | 95,820 | 73,126 | 19,171 | 64,706 | 10,583 | 44,982 | 300,042 | 2,101,818 | 418,836 | 1,565,352 |
| $100,000 under $200,000 | 10,187 | 440,290 | 3,199 | 47,365 | 53,048 | 1,596,854 | 17,076 | 14,016 | 4,999 | 41,945 | 3,141 | 14,348 | 67,811 | 1,423,505 | 79,594 | 620,457 |
| $200,000 under $500,000 | 2,263 | 218,170 | 1,025 | 34,025 | 12,795 | 1,392,722 | 2,601 | 2,285 | 1,374 | 22,913 | 1,032 | 9,213 | 14,946 | 952,067 | 16,214 | 282,554 |
| $500,000 under $1,000,000 | 270 | 54,847 | 189 | 12,475 | 1,945 | 700,854 | 234 | 242 | 253 | 8,703 | 177 | 2,526 | 2,093 | 353,037 | 2,211 | 87,494 |
| $1,000,000 or more | 84 | 39,268 | 127 | 17,674 | 750 | 1,103,072 | 66 | 60 | 116 | 18,579 | 83 | 1,255 | 793 | 374,879 | 825 | 68,164 |
| Total nontaxable returns | 10,889 | 79,335 | 29,367 | 420,954 | 602,534 | 905,101 | 100,516 | 81,231 | 100,048 | 128,677 | 69,216 | 221,724 | 405,943 | 463,392 | 2,026,487 | 1,648,055 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 5,158 | 46,331 | 20,581 | 361,133 | 565,535 | 826,907 | 101,028 | 77,783 | 77,237 | 91,132 | 59,046 | 201,234 | 439,097 | 336,362 | 2,373,760 | 1,777,742 |
| Returns $5,000 under $10,000 | 28,047 | 67,158 | 17,199 | 62,152 | 871,488 | 961,932 | 205,149 | 132,566 | 100,438 | 87,105 | 67,273 | 66,605 | 681,318 | 601,604 | 4,686,781 | 3,049,970 |
| Returns $10,000 under $15,000 | 36,142 | 88,921 | 20,165 | 68,083 | 1,050,476 | 1,215,463 | 294,511 | 163,771 | 98,543 | 92,053 | 51,130 | 56,763 | 878,142 | 687,970 | 6,872,695 | 3,128,194 |
| Returns $15,000 or more | 194,997 | 2,528,723 | 77,615 | 437,865 | 2,559,427 | 11,952,905 | 961,268 | 603,544 | 171,896 | 427,669 | 87,253 | 191,991 | 2,825,628 | 9,094,687 | 9,954,482 | 10,518,306 |

Footnotes at end of table.

Table 1.5—JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Pensions and annuities (taxable portion) | | Rents | | | | Royalties | | | | Estates and trusts | | | | State income tax refunds | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Net income | | Net loss | | Net income | | Net loss | | Net income | | Net loss | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) |
| All returns, total | 2,417,741 | 7,730,548 | 2,763,924 | 4,553,034 | 2,044,461 | 2,575,179 | 360,001 | 734,572 | 25,718 | 73,939 | 321,254 | 911,816 | 36,955 | 63,109 | 4,895,985 | 603,603 |
| No adjusted gross income | 10,338 | 24,559 | 23,951 | 45,914 | 35,408 | 266,336 | 4,307 | 14,086 | 381 | 5,415 | 3,552 | 11,303 | 495 | 10,280 | 8,477 | 4,549 |
| $1 under $1,000 | 9,233 | 9,899 | 31,001 | 18,387 | 20,641 | 18,537 | 1,688 | 2,169 | (*) | (*) | | | - | - | 10,550 | 495 |
| $1,000 under $2,000 | 57,497 | 78,162 | 64,019 | 50,783 | 19,857 | 19,385 | 6,388 | 5,021 | - | - | 6,072 | 3,598 | | | 13,310 | 948 |
| $2,000 under $3,000 | 128,992 | 195,557 | 110,574 | 107,096 | 23,954 | 29,251 | 10,411 | 7,084 | - | - | | | 2,958 | 856 | 27,248 | 3,224 |
| $3,000 under $4,000 | 218,579 | 438,387 | 137,046 | 158,790 | 33,206 | 30,331 | 13,211 | 8,684 | (*) | (*) | 5,215 | 9,217 | | | 50,179 | 3,761 |
| $4,000 under $5,000 | 221,901 | 541,778 | 151,016 | 148,474 | 48,437 | 42,872 | 11,330 | 7,204 | (*) | (*) | 7,672 | 4,289 | | | 74,183 | 5,708 |
| $5,000 under $6,000 | 203,451 | 555,667 | 102,334 | 113,093 | 69,007 | 50,882 | 20,874 | 31,440 | | | 1,732 | 1,059 | | | 91,589 | 7,017 |
| $6,000 under $7,000 | 183,313 | 521,908 | 123,238 | 146,686 | 84,093 | 76,983 | 11,309 | 7,007 | | | 4,247 | 2,800 | | | 120,757 | 8,241 |
| $7,000 under $8,000 | 119,324 | 363,476 | 117,556 | 185,287 | 101,358 | 97,846 | 19,185 | 6,878 | 3,143 | 2,393 | 6,685 | 4,570 | 9,224 | 1,747 | 187,722 | 13,408 |
| $8,000 under $9,000 | 138,701 | 493,156 | 129,406 | 147,482 | 109,619 | 91,837 | 13,752 | 15,636 | | | 8,891 | 5,855 | | | 242,049 | 18,543 |
| $9,000 under $10,000 | 99,097 | 324,830 | 133,387 | 179,021 | 95,607 | 98,585 | 11,402 | 9,610 | | | 14,616 | 19,893 | | | 306,577 | 25,953 |
| $10,000 under $11,000 | 116,523 | 349,458 | 142,231 | 171,149 | 120,459 | 79,351 | 12,475 | 12,720 | | | 11,338 | 14,409 | 3,206 | 4,430 | 316,053 | 27,924 |
| $11,000 under $12,000 | 101,035 | 371,646 | 125,323 | 140,708 | 114,739 | 102,085 | 11,150 | 11,520 | | | 12,025 | 8,017 | | | 340,208 | 30,246 |
| $12,000 under $13,000 | 85,955 | 319,413 | 123,427 | 121,804 | 115,646 | 102,471 | 13,035 | 21,740 | 3,629 | 3,089 | 12,224 | 9,930 | | | 369,341 | 35,631 |
| $13,000 under $14,000 | 90,777 | 284,535 | 111,288 | 135,006 | 105,826 | 76,570 | 11,049 | 10,188 | | | 11,660 | 17,088 | 3,603 | 1,611 | 350,457 | 31,894 |
| $14,000 under $15,000 | 68,233 | 250,652 | 108,692 | 121,149 | 96,312 | 89,398 | 5,156 | 4,926 | | | 10,622 | 12,923 | | | 334,646 | 34,572 |
| $15,000 under $20,000 | 257,273 | 1,047,453 | 386,394 | 447,323 | 372,942 | 367,635 | 46,148 | 49,322 | 2,684 | 3,282 | 50,751 | 94,038 | 4,464 | 3,466 | 1,142,681 | 126,957 |
| $20,000 under $25,000 | 131,194 | 588,645 | 230,495 | 403,286 | 191,277 | 202,863 | 34,424 | 57,198 | 2,340 | 3,974 | 38,624 | 85,254 | 2,927 | 2,763 | 462,978 | 66,346 |
| $25,000 under $30,000 | 62,033 | 305,500 | 117,049 | 271,108 | 90,497 | 137,962 | 24,992 | 43,295 | 2,938 | 6,391 | 24,792 | 89,568 | 1,863 | 1,355 | 187,246 | 38,260 |
| $30,000 under $50,000 | 76,261 | 383,687 | 176,509 | 585,061 | 123,270 | 257,414 | 43,201 | 136,908 | 4,288 | 10,325 | 47,046 | 156,488 | 3,581 | 5,946 | 188,313 | 57,306 |
| $50,000 under $100,000 | 29,079 | 198,230 | 93,125 | 558,572 | 56,522 | 201,986 | 24,710 | 117,863 | 3,187 | 18,007 | 30,564 | 170,765 | 3,314 | 16,799 | 57,078 | 37,079 |
| $100,000 under $200,000 | 6,714 | 56,190 | 20,846 | 209,712 | 12,279 | 80,802 | 7,170 | 72,426 | 1,160 | 8,120 | 9,638 | 92,290 | 943 | 5,683 | 11,312 | 16,002 |
| $200,000 under $500,000 | 1,817 | 21,014 | 4,231 | 66,765 | 2,837 | 34,653 | 2,126 | 49,210 | 365 | 5,107 | 2,722 | 53,719 | 292 | 3,828 | 2,546 | 6,934 |
| $500,000 under $1,000,000 | 292 | 4,757 | 572 | 15,058 | 461 | 12,807 | 359 | 17,958 | 73 | 1,945 | 414 | 20,185 | 58 | 1,555 | 345 | 1,567 |
| $1,000,000 or more | 129 | 1,989 | 214 | 5,320 | 207 | 6,337 | 149 | 14,479 | 24 | 894 | 152 | 24,558 | 27 | 2,790 | 140 | 1,038 |
| Taxable returns, total | 1,900,057 | 6,670,271 | 2,309,655 | 4,028,424 | 1,845,773 | 2,087,241 | 313,363 | 685,679 | 21,969 | 60,691 | 297,360 | 873,717 | 33,777 | 51,641 | 4,698,842 | 576,227 |
| No adjusted gross income | 38 | 312 | 179 | 2,030 | 667 | 30,369 | 288 | 3,791 | 40 | 271 | 78 | 646 | 49 | 884 | 241 | 677 |
| $1 under $1,000 | - | - | | | | | | | - | - | (*) | (*) | - | - | - | - |
| $1,000 under $2,000 | - | - | 3,152 | 3,235 | 675 | 1,865 | 3,223 | 1,495 | - | - | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | (*) | (*) | | | | | | | - | - | - | - | (*) | (*) | (*) | (*) |
| $3,000 under $4,000 | 61,556 | 144,409 | 22,196 | 18,343 | 10,030 | 6,931 | | | - | - | 4,977 | 4,109 | (*) | (*) | 12,264 | 785 |
| $4,000 under $5,000 | 121,635 | 275,944 | 88,030 | 83,357 | 30,303 | 23,132 | 7,856 | 4,488 | (*) | (*) | | | (*) | (*) | 42,122 | 2,332 |
| $5,000 under $6,000 | 172,821 | 479,069 | 89,283 | 98,194 | 50,953 | 31,336 | 16,163 | 25,855 | (*) | (*) | (*) | (*) | | | 73,150 | 4,937 |
| $6,000 under $7,000 | 170,940 | 478,477 | 115,618 | 137,169 | 72,932 | 52,873 | 10,136 | 6,247 | (*) | (*) | 3,963 | 2,046 | | | 111,408 | 6,678 |
| $7,000 under $8,000 | 111,749 | 322,873 | 107,821 | 158,859 | 94,276 | 74,687 | 18,327 | 6,313 | (*) | (*) | 4,200 | 4,056 | 8,956 | 1,485 | 176,762 | 11,398 |
| $8,000 under $9,000 | 133,761 | 483,237 | 124,547 | 139,315 | 103,148 | 73,583 | 12,761 | 14,434 | (*) | (*) | 7,761 | 4,120 | | | 231,298 | 16,960 |
| $9,000 under $10,000 | 96,343 | 310,028 | 130,907 | 175,231 | 91,989 | 85,798 | 11,361 | 9,598 | (*) | (*) | 14,359 | 19,325 | | | 302,074 | 24,378 |
| $10,000 under $11,000 | 116,521 | 349,438 | 139,447 | 167,106 | 117,656 | 72,239 | 11,835 | 11,986 | | | 11,104 | 12,730 | 3,206 | 4,430 | 313,977 | 27,765 |
| $11,000 under $12,000 | 100,038 | 369,738 | 123,954 | 138,562 | 113,133 | 97,082 | 10,756 | 9,831 | | | 11,858 | 8,002 | | | 337,445 | 29,829 |
| $12,000 under $13,000 | 85,788 | 318,484 | 121,492 | 117,974 | 113,923 | 99,324 | 12,935 | 21,393 | 3,625 | 3,085 | 12,217 | 9,901 | | | 365,661 | 35,019 |
| $13,000 under $14,000 | 90,510 | 283,971 | 110,452 | 133,889 | 104,420 | 74,358 | 10,539 | 9,660 | | | 11,491 | 17,077 | 3,572 | 1,578 | 348,644 | 31,448 |
| $14,000 under $15,000 | 68,134 | 250,573 | 108,054 | 118,890 | 95,609 | 86,352 | 5,134 | 4,912 | | | 10,620 | 12,801 | | | 334,519 | 34,527 |
| $15,000 under $20,000 | 256,602 | 1,041,840 | 384,303 | 438,752 | 371,318 | 363,039 | 45,752 | 48,832 | 2,670 | 3,257 | 50,469 | 92,150 | 4,361 | 2,522 | 1,141,344 | 126,520 |
| $20,000 under $25,000 | 131,107 | 588,413 | 229,169 | 399,106 | 190,414 | 196,716 | 34,233 | 57,021 | 2,061 | 2,970 | 38,589 | 85,112 | 2,821 | 2,714 | 462,441 | 66,074 |
| $25,000 under $30,000 | 61,779 | 301,755 | 116,457 | 268,421 | 89,947 | 133,411 | 24,738 | 43,218 | 2,935 | 6,371 | 24,499 | 88,597 | 1,862 | 1,343 | 186,457 | 37,883 |
| $30,000 under $50,000 | 76,199 | 383,461 | 175,972 | 580,542 | 122,349 | 252,541 | 43,017 | 136,741 | 4,215 | 9,385 | 46,608 | 154,955 | 3,576 | 5,835 | 187,768 | 56,717 |
| $50,000 under $100,000 | 29,036 | 197,545 | 92,863 | 556,928 | 56,316 | 198,792 | 24,555 | 116,552 | 3,180 | 17,927 | 30,387 | 169,630 | 3,299 | 16,344 | 56,925 | 36,852 |
| $100,000 under $200,000 | 6,706 | 56,172 | 20,781 | 207,943 | 12,225 | 79,428 | 7,135 | 71,846 | 1,156 | 8,032 | 9,598 | 91,351 | 943 | 5,683 | 11,267 | 15,922 |
| $200,000 under $500,000 | 1,810 | 20,970 | 4,197 | 64,259 | 2,824 | 34,299 | 2,115 | 49,033 | 363 | 5,100 | 2,712 | 53,630 | 289 | 3,748 | 2,539 | 6,888 |
| $500,000 under $1,000,000 | 292 | 4,757 | 568 | 15,000 | 460 | 12,773 | 355 | 17,954 | 73 | 1,945 | 412 | 20,182 | 58 | 1,555 | 343 | 1,567 |
| $1,000,000 or more | 128 | 1,887 | 213 | 5,319 | 206 | 6,313 | 149 | 14,479 | 24 | 894 | 151 | 22,161 | 27 | 2,790 | 140 | 1,038 |
| Total nontaxable returns | 517,684 | 1,060,276 | 454,269 | 524,609 | 198,688 | 487,938 | 46,638 | 48,891 | 3,749 | 13,248 | 23,894 | 38,101 | 3,178 | 11,467 | 197,143 | 27,381 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 646,540 | 1,288,342 | 517,607 | 529,445 | 181,503 | 406,713 | 47,335 | 44,247 | 1,887 | 10,413 | 22,511 | 28,408 | 3,453 | 11,136 | 183,947 | 18,685 |
| Returns $5,000 under $10,000 | 743,886 | 2,259,037 | 605,921 | 771,569 | 459,684 | 416,132 | 76,522 | 70,570 | 3,143 | 2,393 | 36,171 | 34,177 | 9,224 | 1,747 | 948,694 | 73,163 |
| Returns $10,000 under $15,000 | 462,523 | 1,575,703 | 610,961 | 689,818 | 552,982 | 449,874 | 52,865 | 61,094 | 3,629 | 3,088 | 57,869 | 62,366 | 6,809 | 6,042 | 1,710,705 | 160,268 |
| Returns $15,000 or more | 564,792 | 2,607,464 | 1,029,435 | 2,562,204 | 850,292 | 1,302,458 | 183,279 | 558,658 | 17,059 | 58,044 | 204,703 | 786,864 | 17,469 | 44,185 | 2,052,639 | 351,488 |

Footnotes at end of table.

Table 1.5—JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Alimony | | Other income (net) | | Statutory adjustments | | | | | | | | | | Total deductions |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | | Sick pay exclusion | | Moving expense deduction | | Employee business expense | | Self-employed retirement deduction | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | |
| | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) | (61) | (62) | (63) |
| All returns, total | 19,289 | 29,148 | 2,915,597 | 1,375,374 | 5,743,361 | 8,095,809 | 842,324 | 978,297 | 876,386 | 1,062,487 | 3,978,531 | 5,530,699 | 347,835 | 524,327 | 115,310,781 |
| No adjusted gross income | (*) | (*) | 25,925 | -730,555 | 18,565 | 89,879 | 9,040 | 47,255 | 3,268 | 7,585 | 6,011 | 34,723 | 375 | 316 | - |
| $1 under $1,000 | - | - | 13,354 | -10,716 | 13,426 | 57,528 | 5,042 | 31,758 | (*) | (*) | 5,334 | 15,512 | | | 588,409 |
| $1,000 under $2,000 | (*) | (*) | 32,987 | 7,457 | 28,638 | 84,804 | 18,180 | 61,891 | 1,912 | 2,420 | 9,089 | 20,287 | 1,084 | 520 | 1,018,770 |
| $2,000 under $3,000 | (*) | (*) | 67,675 | 19,615 | 40,099 | 96,766 | 16,656 | 45,865 | 2,722 | 3,544 | 20,903 | 47,081 | | | 1,433,274 |
| $3,000 under $4,000 | (*) | (*) | 88,244 | 54,281 | 82,751 | 139,090 | 19,440 | 45,322 | 16,547 | 7,120 | 47,007 | 86,179 | 1,361 | 469 | 2,145,404 |
| $4,000 under $5,000 | - | - | 81,474 | 46,294 | 99,670 | 158,327 | 12,784 | 36,287 | 31,120 | 21,573 | 58,803 | 99,793 | 1,821 | 674 | 2,646,416 |
| $5,000 under $6,000 | (*) | (*) | 104,467 | 49,335 | 173,192 | 235,792 | 26,118 | 39,204 | 44,869 | 39,127 | 107,115 | 155,988 | 3,450 | 1,474 | 3,016,576 |
| $6,000 under $7,000 | (*) | (*) | 96,174 | 46,005 | 220,787 | 297,689 | 34,500 | 52,540 | 51,946 | 33,984 | 138,721 | 208,267 | 7,485 | 2,897 | 3,376,819 |
| $7,000 under $8,000 | - | - | 93,358 | 61,518 | 248,822 | 324,307 | 35,041 | 32,675 | 57,276 | 37,033 | 169,514 | 251,345 | 5,833 | 3,254 | 4,124,275 |
| $8,000 under $9,000 | (*) | (*) | 147,215 | 106,356 | 283,256 | 391,523 | 42,828 | 65,122 | 58,098 | 39,533 | 197,005 | 284,237 | 5,167 | 2,631 | 4,524,098 |
| $9,000 under $10,000 | - | - | 131,986 | 76,811 | 345,286 | 429,546 | 54,215 | 58,950 | 63,811 | 40,942 | 236,729 | 313,677 | 8,594 | 15,977 | 5,424,700 |
| $10,000 under $11,000 | | | 152,469 | 53,528 | 341,381 | 387,410 | 57,168 | 51,993 | 52,493 | 49,247 | 240,591 | 278,739 | 10,426 | 7,431 | 5,777,894 |
| $11,000 under $12,000 | | | 160,365 | 76,781 | 372,475 | 432,815 | 53,770 | 40,593 | 56,881 | 64,761 | 264,473 | 320,760 | 11,682 | 6,700 | 6,497,710 |
| $12,000 under $13,000 | 4,326 | 4,445 | 122,404 | 76,386 | 341,259 | 395,375 | 44,139 | 41,052 | 55,563 | 48,623 | 252,222 | 298,745 | 10,770 | 6,956 | 6,502,098 |
| $13,000 under $14,000 | | | 176,386 | 83,220 | 319,186 | 393,954 | 45,093 | 33,563 | 53,741 | 59,273 | 229,652 | 292,351 | 11,141 | 8,767 | 6,387,334 |
| $14,000 under $15,000 | | | 149,469 | 82,236 | 330,620 | 356,194 | 41,048 | 25,464 | 47,965 | 48,241 | 247,489 | 272,898 | 12,566 | 9,591 | 5,868,335 |
| $15,000 under $20,000 | 4,589 | 1,652 | 551,694 | 325,227 | 1,197,399 | 1,462,297 | 197,066 | 148,155 | 134,662 | 217,904 | 880,307 | 1,055,918 | 43,867 | 40,319 | 22,340,481 |
| $20,000 under $25,000 | 3,188 | 4,672 | 289,731 | 233,469 | 576,282 | 807,099 | 75,946 | 59,675 | 70,295 | 147,969 | 418,631 | 548,473 | 37,848 | 50,983 | 11,229,992 |
| $25,000 under $30,000 | 1,488 | 976 | 138,485 | 138,817 | 269,661 | 465,971 | 26,177 | 26,493 | 34,899 | 79,648 | 192,087 | 308,021 | 31,166 | 51,809 | 5,520,929 |
| $30,000 under $50,000 | 1,495 | 5,710 | 176,033 | 238,915 | 302,746 | 659,749 | 22,409 | 25,109 | 28,690 | 79,964 | 189,840 | 397,483 | 77,082 | 157,193 | 7,804,828 |
| $50,000 under $100,000 | 860 | 5,591 | 89,541 | 211,385 | 117,171 | 344,906 | 4,835 | 7,763 | 5,730 | 20,046 | 57,210 | 185,674 | 55,907 | 131,422 | 5,038,193 |
| $100,000 under $200,000 | 109 | 1,448 | 20,262 | 75,373 | 17,615 | 64,114 | 662 | 1,033 | 737 | 3,185 | 8,126 | 37,940 | 8,982 | 21,956 | 2,033,006 |
| $200,000 under $500,000 | 39 | 732 | 4,836 | 35,389 | 2,698 | 16,104 | 145 | 305 | 105 | 447 | 1,436 | 12,624 | 1,121 | 2,728 | 1,062,837 |
| $500,000 under $1,000,000 | 6 | 75 | 777 | 10,834 | 295 | 3,489 | 20 | 228 | 19 | 69 | 180 | 2,984 | 86 | 209 | 402,715 |
| $1,000,000 or more | 2 | 37 | 286 | 7,413 | 81 | 1,081 | 2 | 2 | 4 | 29 | 56 | 1,000 | 21 | 51 | 545,688 |
| Taxable returns, total | 18,204 | 25,408 | 2,631,046 | 1,934,971 | 5,458,229 | 7,433,636 | 756,915 | 728,807 | 843,488 | 1,010,487 | 3,814,019 | 5,176,008 | 337,672 | 518,342 | 107,180,808 |
| No adjusted gross income | - | - | 618 | -83,648 | 122 | 777 | (*) | (*) | 17 | 56 | 93 | 707 | (*) | (*) | - |
| $1 under $1,000 | - | - | (*) | (*) | - | - | - | - | - | - | - | - | - | - | 225 |
| $1,000 under $2,000 | - | - | (*) | (*) | (*) | (*) | - | - | (*) | (*) | (*) | (*) | - | - | 718 |
| $2,000 under $3,000 | - | - | 3,536 | 1,509 | (*) | (*) | - | - | (*) | (*) | (*) | (*) | - | - | 68,420 |
| $3,000 under $4,000 | - | - | 25,337 | 11,941 | 38,723 | 58,448 | (*) | (*) | 13,384 | 3,907 | 16,470 | 34,059 | (*) | (*) | 815,660 |
| $4,000 under $5,000 | - | - | 45,292 | 22,019 | 63,602 | 100,829 | 9,960 | 31,112 | 24,995 | 15,637 | 32,608 | 53,919 | (*) | (*) | 1,653,582 |
| $5,000 under $6,000 | (*) | (*) | 81,981 | 45,924 | 131,987 | 161,679 | 15,278 | 23,894 | 39,885 | 31,773 | 81,953 | 104,963 | 2,360 | 1,050 | 2,357,833 |
| $6,000 under $7,000 | (*) | (*) | 87,614 | 43,206 | 202,234 | 259,947 | 34,186 | 51,653 | 50,421 | 31,124 | 122,127 | 174,549 | 6,896 | 2,622 | 2,937,176 |
| $7,000 under $8,000 | - | - | 87,688 | 60,246 | 235,282 | 298,463 | 32,685 | 29,984 | 55,622 | 35,739 | 160,030 | 230,269 | 4,458 | 2,472 | 3,707,375 |
| $8,000 under $9,000 | (*) | (*) | 143,040 | 104,864 | 271,199 | 369,361 | 39,428 | 61,092 | 57,188 | 37,003 | 188,751 | 268,812 | 4,745 | 2,455 | 4,290,885 |
| $9,000 under $10,000 | - | - | 130,774 | 76,389 | 337,826 | 421,327 | 50,572 | 54,242 | 63,128 | 40,786 | 233,934 | 310,664 | 8,089 | 15,635 | 5,215,202 |
| $10,000 under $11,000 | | | 151,179 | 54,877 | 338,386 | 382,991 | 56,173 | 49,600 | 51,466 | 48,925 | 240,018 | 277,602 | 10,026 | 6,864 | 5,676,385 |
| $11,000 under $12,000 | | | 159,414 | 76,834 | 370,534 | 426,508 | 53,770 | 40,593 | 56,382 | 64,384 | 263,152 | 314,922 | 11,561 | 6,609 | 6,418,782 |
| $12,000 under $13,000 | 4,326 | 4,445 | 121,602 | 77,548 | 339,342 | 391,916 | 43,311 | 40,663 | 55,252 | 48,216 | 251,702 | 296,230 | 10,512 | 6,808 | 6,411,108 |
| $13,000 under $14,000 | | | 175,929 | 82,923 | 317,883 | 391,616 | 45,093 | 33,563 | 53,320 | 58,424 | 228,999 | 291,018 | 10,912 | 8,611 | 6,306,971 |
| $14,000 under $15,000 | | | 149,132 | 82,259 | 329,925 | 355,173 | 40,876 | 24,960 | 47,965 | 48,241 | 247,067 | 272,445 | 12,465 | 9,527 | 5,834,149 |
| $15,000 under $20,000 | 4,589 | 1,652 | 549,536 | 325,352 | 1,195,698 | 1,457,346 | 196,708 | 146,780 | 134,201 | 216,690 | 879,641 | 1,054,088 | 43,397 | 39,788 | 22,196,517 |
| $20,000 under $25,000 | 2,934 | 2,286 | 289,346 | 234,987 | 575,437 | 804,194 | 75,946 | 59,675 | 69,943 | 146,699 | 418,489 | 547,317 | 37,472 | 50,504 | 11,172,116 |
| $25,000 under $30,000 | (*) | (*) | 138,153 | 137,780 | 269,032 | 464,108 | 26,152 | 26,183 | 34,573 | 78,390 | 191,811 | 307,732 | 31,164 | 51,804 | 5,455,024 |
| $30,000 under $50,000 | 1,492 | 5,710 | 175,650 | 241,703 | 302,528 | 658,798 | 22,409 | 25,109 | 28,687 | 79,946 | 189,678 | 396,662 | 77,028 | 157,081 | 7,732,660 |
| $50,000 under $100,000 | 860 | 5,591 | 89,159 | 208,982 | 116,985 | 343,942 | 4,835 | 7,763 | 5,730 | 20,046 | 57,095 | 184,848 | 55,836 | 131,284 | 4,961,747 |
| $100,000 under $200,000 | 109 | 1,448 | 20,189 | 75,830 | 17,597 | 64,028 | 661 | 1,033 | 733 | 3,178 | 8,112 | 37,862 | 8,982 | 21,956 | 1,996,239 |
| $200,000 under $500,000 | 39 | 732 | 4,809 | 35,861 | 2,692 | 16,042 | 145 | 305 | 105 | 447 | 1,430 | 12,561 | 1,121 | 2,728 | 1,041,808 |
| $500,000 under $1,000,000 | 6 | 75 | 773 | 10,520 | 294 | 3,472 | 20 | 228 | 19 | 69 | 179 | 2,967 | 86 | 209 | 394,794 |
| $1,000,000 or more | 2 | 37 | 284 | 7,408 | 81 | 1,081 | 2 | 2 | 4 | 29 | 56 | 1,000 | 21 | 51 | 535,432 |
| Total nontaxable returns | 1,085 | 3,741 | 284,551 | -559,598 | 285,132 | 662,172 | 85,409 | 249,492 | 32,898 | 52,003 | 164,512 | 354,696 | 10,163 | 5,986 | 8,129,973 |
| All returns, summary: | | | | | | | | | | | | | | | |
| Returns under $5,000 | 828 | 1,354 | 309,659 | -613,624 | 283,149 | 626,394 | 81,142 | 268,378 | 58,602 | 52,462 | 147,147 | 303,575 | 4,641 | 1,979 | 7,832,272 |
| Returns $5,000 under $10,000 | 2,359 | 2,456 | 573,200 | 340,025 | 1,271,343 | 1,678,856 | 192,702 | 248,490 | 276,000 | 190,620 | 849,084 | 1,213,513 | 30,529 | 26,233 | 20,466,468 |
| Returns $10,000 under $15,000 | 4,326 | 4,445 | 761,093 | 372,151 | 1,704,921 | 1,965,749 | 241,218 | 192,665 | 266,643 | 270,145 | 1,234,427 | 1,463,492 | 56,585 | 39,447 | 31,033,371 |
| Returns $15,000 or more | 11,776 | 20,892 | 1,271,645 | 1,276,821 | 2,483,948 | 3,824,810 | 327,262 | 268,764 | 275,141 | 549,261 | 1,747,873 | 2,550,117 | 256,080 | 456,668 | 55,978,669 |

Footnotes at end of table.

Table 1.5--JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Standard deduction | | | | | | Itemized deductions | | Exemptions | | Number of returns with no taxable income | Income subject to tax | | Income tax before credits[2] | Tax credits | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | | Low-income allowance | | Percentage | | | | | | | | | | Total | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number | Amount | | Number of returns | Amount | | Number of returns | Amount |
| | (64) | (65) | (66) | (67) | (68) | (69) | (70) | (71) | (72) | (73) | (74) | (75) | (76) | (77) | (78) | (79) |
| All returns, total | 20,236,461 | 31,077,295 | 10,124,144 | 13,090,790 | 10,112,317 | 17,986,506 | 22,845,972 | 84,233,488 | 159,505,343 | 119,490,742 | 4,564,296 | 38,774,989 | 348,991,658 | 74,779,359 | 3,773,699 | 932,808 |
| No adjusted gross income | - | - | - | - | - | - | - | - | 924,062 | 688,793 | 256,867 | - | - | - | (*) | (*) |
| $1 under $1,000 | 418,827 | 540,563 | 418,576 | 540,555 | | | 19,289 | 47,845 | 1,451,660 | 1,087,156 | 438,116 | - | - | - | - | - |
| $1,000 under $2,000 | 731,077 | 939,426 | 730,752 | 939,228 | | | 34,425 | 79,344 | 2,481,662 | 1,855,344 | 764,594 | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 986,819 | 1,270,199 | 986,613 | 1,270,131 | 2,204 | 1,637 | 81,001 | 163,075 | 3,562,515 | 2,665,617 | 1,008,267 | 59,553 | 8,502 | 1,224 | 3,147 | 44 |
| $3,000 under $4,000 | 1,341,946 | 1,732,930 | 1,341,695 | 1,732,428 | | | 206,009 | 412,473 | 5,175,432 | 3,871,020 | 913,747 | 634,208 | 336,282 | 47,364 | 38,825 | 2,228 |
| $4,000 under $5,000 | 1,444,743 | 1,868,930 | 1,443,572 | 1,868,070 | | | 373,644 | 777,485 | 6,204,699 | 4,645,421 | 546,934 | 1,271,453 | 1,333,846 | 190,535 | 111,722 | 8,782 |
| $5,000 under $6,000 | 1,431,277 | 1,847,939 | 1,429,841 | 1,846,961 | (*) | (*) | 546,653 | 1,168,637 | 6,938,997 | 5,188,209 | 267,818 | 1,710,112 | 2,933,696 | 428,709 | 168,694 | 17,513 |
| $6,000 under $7,000 | 1,396,487 | 1,808,497 | 1,391,696 | 1,805,215 | 4,791 | 3,282 | 705,404 | 1,568,322 | 7,404,335 | 5,544,675 | 140,568 | 1,961,323 | 4,898,460 | 734,496 | 178,502 | 24,232 |
| $7,000 under $8,000 | 1,447,553 | 1,876,570 | 1,444,065 | 1,873,456 | 3,488 | 3,114 | 938,769 | 2,247,705 | 8,720,170 | 6,528,514 | 105,529 | 2,280,793 | 7,358,405 | 1,135,190 | 187,973 | 27,170 |
| $8,000 under $9,000 | 1,348,902 | 1,760,041 | 932,073 | 1,209,407 | 416,829 | 550,634 | 1,169,486 | 2,764,057 | 9,298,236 | 6,970,329 | 43,905 | 2,474,483 | 9,951,477 | 1,578,954 | 192,398 | 30,123 |
| $9,000 under $10,000 | 1,448,525 | 2,059,976 | (*) | (*) | 1,446,538 | 2,057,631 | 1,322,675 | 3,364,724 | 10,414,538 | 7,803,628 | 30,282 | 2,740,918 | 13,124,075 | 2,132,784 | 191,444 | 33,306 |
| $10,000 under $11,000 | 1,342,796 | 2,111,218 | (*) | (*) | 1,341,728 | 2,110,164 | 1,395,654 | 3,666,677 | 10,109,310 | 7,573,625 | 13,421 | 2,725,029 | 15,415,394 | 2,557,220 | 205,775 | 33,886 |
| $11,000 under $12,000 | 1,283,244 | 2,211,237 | (*) | (*) | 1,282,200 | 2,210,530 | 1,512,689 | 4,286,473 | 10,447,369 | 7,830,018 | 8,003 | 2,787,930 | 17,828,046 | 3,006,239 | 169,149 | 30,038 |
| $12,000 under $13,000 | 1,191,042 | 2,225,746 | (*) | (*) | 1,190,214 | 2,224,879 | 1,418,933 | 4,276,352 | 9,864,770 | 7,393,774 | 6,902 | 2,603,073 | 18,724,669 | 3,215,556 | 182,026 | 32,749 |
| $13,000 under $14,000 | 1,027,036 | 2,041,013 | (*) | (*) | 1,026,703 | 2,040,648 | 1,378,453 | 4,346,321 | 9,044,568 | 6,779,653 | 4,959 | 2,400,530 | 19,266,052 | 3,371,696 | 157,325 | 28,575 |
| $14,000 under $15,000 | 795,678 | 1,588,424 | - | - | 795,678 | 1,588,424 | 1,311,466 | 4,279,912 | 7,962,371 | 5,966,949 | 1,936 | 2,105,208 | 18,671,103 | 3,330,616 | 161,680 | 27,645 |
| $15,000 under $20,000 | 1,931,855 | 3,859,290 | - | - | 1,931,855 | 3,859,290 | 5,202,517 | 18,481,190 | 26,878,395 | 20,141,474 | 6,210 | 7,128,162 | 79,911,462 | 15,002,124 | 608,592 | 118,372 |
| $20,000 under $25,000 | 446,014 | 890,705 | - | - | 446,014 | 890,705 | 2,472,799 | 10,339,287 | 10,960,798 | 8,216,413 | 1,702 | 2,917,111 | 45,005,044 | 9,169,436 | 367,754 | 83,230 |
| $25,000 under $30,000 | 121,220 | 241,969 | - | - | 121,220 | 241,969 | 1,065,472 | 5,278,961 | 4,530,624 | 3,396,222 | 1,689 | 1,185,003 | 23,201,417 | 5,103,542 | 230,715 | 62,709 |
| $30,000 under $50,000 | 85,287 | 170,416 | - | - | 85,287 | 170,416 | 1,156,943 | 7,634,413 | 4,887,551 | 3,662,843 | 1,463 | 1,240,767 | 34,067,574 | 8,740,873 | 372,316 | 118,012 |
| $50,000 under $100,000 | 14,703 | 29,347 | (*) | (*) | 14,702 | 29,346 | 432,131 | 5,008,846 | 1,832,398 | 1,373,030 | 862 | 445,957 | 22,646,588 | 7,884,122 | 190,546 | 109,821 |
| $100,000 under $200,000 | 1,241 | 2,481 | - | - | 1,241 | 2,481 | 81,844 | 2,030,526 | 333,873 | 250,307 | 352 | 82,733 | 8,404,972 | 3,741,886 | 42,974 | 48,638 |
| $200,000 under $500,000 | 177 | 354 | - | - | 177 | 354 | 16,618 | 1,062,484 | 64,990 | 48,717 | 130 | 16,665 | 3,512,488 | 1,885,688 | 10,051 | 23,430 |
| $500,000 under $1,000,000 | 12 | 24 | - | - | 12 | 24 | 2,256 | 402,691 | 8,754 | 6,562 | 31 | 2,237 | 1,093,946 | 668,452 | 1,442 | 6,283 |
| $1,000,000 or more | - | - | - | - | - | - | 842 | 545,688 | 3,266 | 2,449 | 9 | 833 | 1,298,082 | 852,643 | 547 | 65,986 |
| Taxable returns, total | 16,557,653 | 26,316,294 | 6,484,435 | 8,395,513 | 10,073,218 | 17,920,783 | 21,910,750 | 80,864,516 | 139,743,015 | 104,704,653 | 2,981 | 38,467,055 | 348,157,390 | 74,634,230 | 3,465,480 | 787,631 |
| No adjusted gross income | - | - | - | - | - | - | - | - | 7,109 | 5,239 | 1,648 | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | (*) | (*) | - | - | (*) | (*) | 43 | 32 | (*) | - | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | - | - | 282 | 546 | 1,782 | 1,337 | 44 | (*) | (*) | (*) | - | - |
| $2,000 under $3,000 | 54,938 | 66,368 | 54,838 | 66,336 | (*) | (*) | 1,475 | 2,052 | 113,325 | 84,403 | (*) | 56,406 | 8,197 | 1,181 | - | - |
| $3,000 under $4,000 | 553,816 | 716,930 | 553,816 | 716,930 | - | - | 62,500 | 98,730 | 1,445,747 | 1,081,894 | 18 | 616,298 | 326,995 | 46,050 | 20,664 | 911 |
| $4,000 under $5,000 | 1,014,327 | 1,313,050 | 1,013,156 | 1,312,190 | 2,607 | 1,839 | 195,995 | 340,531 | 3,405,777 | 2,549,488 | (*) | 1,210,209 | 1,295,014 | 185,016 | 50,478 | 3,264 |
| $5,000 under $6,000 | 1,242,852 | 1,605,323 | 1,241,416 | 1,604,345 | | | 411,222 | 752,509 | 5,230,184 | 3,909,949 | (*) | 1,654,061 | 2,867,066 | 419,110 | 112,643 | 7,914 |
| $6,000 under $7,000 | 1,316,552 | 1,704,862 | 1,311,761 | 1,701,580 | 4,791 | 3,282 | 603,732 | 1,232,314 | 6,339,640 | 4,747,132 | 15 | 1,920,269 | 4,829,009 | 724,267 | 137,448 | 14,003 |
| $7,000 under $8,000 | 1,389,360 | 1,800,948 | 1,385,872 | 1,797,834 | 3,488 | 3,114 | 860,595 | 1,906,427 | 7,849,574 | 5,877,662 | | 2,249,917 | 7,287,218 | 1,124,485 | 157,097 | 16,465 |
| $8,000 under $9,000 | 1,332,951 | 1,739,257 | 917,841 | 1,190,906 | 415,110 | 548,351 | 1,119,880 | 2,551,628 | 8,887,173 | 6,662,147 | 101 | 2,452,812 | 9,897,432 | 1,570,657 | 170,727 | 21,826 |
| $9,000 under $10,000 | 1,438,399 | 2,045,557 | (*) | (*) | 1,436,412 | 2,043,212 | 1,283,650 | 3,169,646 | 10,112,243 | 7,577,020 | | 2,722,005 | 13,058,216 | 2,122,302 | 172,531 | 22,825 |
| $10,000 under $11,000 | 1,337,216 | 2,102,515 | (*) | (*) | 1,336,148 | 2,101,462 | 1,376,630 | 3,573,870 | 9,955,299 | 7,458,168 | | 2,713,842 | 15,365,273 | 2,549,121 | 194,588 | 25,787 |
| $11,000 under $12,000 | 1,278,414 | 2,202,969 | (*) | (*) | 1,277,470 | 2,202,384 | 1,500,342 | 4,215,813 | 10,343,528 | 7,752,205 | 17 | 2,778,743 | 17,780,338 | 2,998,385 | 159,962 | 22,184 |
| $12,000 under $13,000 | 1,186,721 | 2,217,613 | (*) | (*) | 1,185,893 | 2,216,746 | 1,406,898 | 4,193,496 | 9,770,548 | 7,323,109 | | 2,593,584 | 18,673,208 | 3,206,967 | 172,537 | 24,160 |
| $13,000 under $14,000 | 1,024,023 | 2,035,055 | (*) | (*) | 1,023,690 | 2,034,690 | 1,370,900 | 4,271,916 | 8,991,777 | 6,740,121 | 50 | 2,394,915 | 19,228,227 | 3,365,261 | 151,710 | 22,140 |
| $14,000 under $15,000 | 793,719 | 1,584,506 | - | - | 793,719 | 1,584,506 | 1,307,788 | 4,249,643 | 7,928,755 | 5,941,737 | | 2,101,500 | 18,640,967 | 3,325,340 | 157,972 | 22,369 |
| $15,000 under $20,000 | 1,927,117 | 3,849,830 | - | - | 1,927,117 | 3,849,830 | 5,191,322 | 18,346,686 | 26,798,739 | 20,081,797 | 86 | 7,118,353 | 79,815,696 | 14,984,503 | 598,783 | 100,751 |
| $20,000 under $25,000 | 444,994 | 888,665 | - | - | 444,994 | 888,665 | 2,468,908 | 10,283,452 | 10,937,245 | 8,198,771 | 155 | 2,913,747 | 44,961,433 | 9,160,745 | 364,390 | 74,539 |
| $25,000 under $30,000 | 120,532 | 240,593 | - | - | 120,532 | 240,593 | 1,062,014 | 5,214,432 | 4,512,490 | 3,382,627 | 29 | 1,182,517 | 23,157,156 | 5,093,904 | 228,229 | 53,071 |
| $30,000 under $50,000 | 85,074 | 169,990 | - | - | 85,074 | 169,990 | 1,154,482 | 7,562,671 | 4,875,398 | 3,653,731 | 164 | 1,239,392 | 34,036,294 | 8,732,987 | 370,910 | 110,112 |
| $50,000 under $100,000 | 14,649 | 29,239 | (*) | (*) | 14,648 | 29,238 | 430,903 | 4,932,508 | 1,827,190 | 1,369,124 | 253 | 445,284 | 22,624,794 | 7,877,392 | 189,873 | 103,091 |
| $100,000 under $200,000 | 1,237 | 2,473 | - | - | 1,237 | 2,473 | 81,589 | 1,993,767 | 332,768 | 249,479 | 155 | 82,671 | 8,401,763 | 3,740,521 | 42,912 | 47,273 |
| $200,000 under $500,000 | 176 | 352 | - | - | 176 | 352 | 16,548 | 1,041,456 | 64,715 | 48,511 | 72 | 16,652 | 3,511,314 | 1,885,110 | 10,038 | 22,853 |
| $500,000 under $1,000,000 | 12 | 24 | - | - | 12 | 24 | 2,246 | 394,770 | 8,714 | 6,532 | 22 | 2,236 | 1,093,647 | 668,276 | 1,441 | 6,107 |
| $1,000,000 or more | - | - | - | - | - | - | 839 | 535,432 | 3,252 | 2,438 | 6 | 833 | 1,298,082 | 852,643 | 547 | 65,986 |
| Total nontaxable returns | 3,678,808 | 4,761,003 | 3,639,709 | 4,695,277 | 39,099 | 65,726 | 935,222 | 3,368,967 | 19,762,328 | 14,786,090 | 4,561,315 | 307,934 | 834,269 | 145,128 | 308,219 | 145,177 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 4,923,412 | 6,352,050 | 4,921,208 | 6,350,412 | 2,204 | 1,637 | 714,368 | 1,480,222 | 19,800,030 | 14,813,351 | 3,928,525 | 1,966,122 | 1,678,709 | 239,133 | 153,796 | 11,089 |
| Returns $5,000 under $10,000 | 7,072,744 | 9,353,023 | 5,199,662 | 6,737,384 | 1,873,082 | 2,615,640 | 4,682,987 | 11,113,445 | 42,776,276 | 32,035,356 | 588,102 | 11,167,629 | 38,266,114 | 6,010,133 | 919,011 | 132,344 |
| Returns $10,000 under $15,000 | 5,639,796 | 10,177,637 | (*) | (*) | 5,636,523 | 10,174,645 | 7,017,195 | 20,855,734 | 47,428,388 | 35,544,020 | 35,221 | 12,621,770 | 89,905,264 | 15,481,328 | 875,955 | 152,893 |
| Returns $15,000 or more | 2,600,509 | 5,194,583 | (*) | (*) | 2,600,508 | 5,194,582 | 10,431,422 | 50,784,086 | 49,500,649 | 37,098,017 | 12,448 | 13,019,468 | 219,141,573 | 53,048,765 | 1,824,937 | 636,481 |

Footnotes at end of table.

Table 1.5—JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Tax credits—Continued | | | | | | | | | | | | Tax liability | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Retirement income credit | | Investment credit | | Foreign tax credit | | Credit for contributions to candidates for public office | | Work Incentive Program credit | | Other tax credits | | Total | | Income tax after credits | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (80) | (81) | (82) | (83) | (84) | (85) | (86) | (87) | (88) | (89) | (90) | (91) | (92) | (93) | (94) | (95) |
| All returns, total | 472,991 | 66,904 | 2,052,636 | 651,955 | 157,092 | 190,398 | 1,283,072 | 21,971 | 2,804 | 647 | 6,336 | 929 | 39,556,800 | 76,130,294 | 38,466,537 | 73,846,625 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | (*) | (*) | 40,381 | 20,449 | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | 69,189 | 6,731 | - | - |
| $1,000 under $2,000 | - | - | (*) | (*) | - | - | - | - | - | - | - | - | 169,972 | 17,654 | (*) | (*) |
| $2,000 under $3,000 | (*) | (*) | 2,729 | 38 | - | - | (*) | (*) | - | - | - | - | 263,773 | 34,751 | 56,406 | 1,181 |
| $3,000 under $4,000 | 6,957 | 429 | 23,998 | 1,451 | (*) | (*) | 5,631 | 72 | - | - | (*) | (*) | 793,391 | 95,682 | 616,298 | 45,139 |
| $4,000 under $5,000 | 44,602 | 3,588 | 54,716 | 4,398 | (*) | (*) | 10,803 | 216 | - | - | (*) | (*) | 1,338,366 | 252,012 | 1,210,209 | 181,752 |
| $5,000 under $6,000 | 55,952 | 6,558 | 82,484 | 10,376 | 5,259 | 1,935 | 33,149 | 530 | - | - | - | - | 1,751,406 | 501,287 | 1,654,061 | 411,196 |
| $6,000 under $7,000 | 53,110 | 6,763 | 90,164 | 15,113 | | | 36,493 | 458 | - | - | (*) | (*) | 1,983,041 | 819,597 | 1,920,269 | 710,264 |
| $7,000 under $8,000 | 38,193 | 4,855 | 108,563 | 21,555 | 3,360 | 1,182 | 44,837 | 682 | - | - | - | - | 2,291,743 | 1,221,244 | 2,249,916 | 1,108,020 |
| $8,000 under $9,000 | 51,456 | 6,868 | 108,565 | 21,506 | | | 35,241 | 642 | (*) | (*) | - | - | 2,476,160 | 1,661,802 | 2,452,812 | 1,548,831 |
| $9,000 under $10,000 | 34,250 | 5,121 | 105,257 | 25,197 | 5,842 | 2,044 | 52,963 | 937 | - | - | (*) | (*) | 2,743,045 | 2,212,598 | 2,722,000 | 2,099,478 |
| $10,000 under $11,000 | 27,295 | 5,040 | 114,276 | 26,370 | 7,847 | 2,337 | 63,516 | 1,003 | (*) | (*) | (*) | (*) | 2,726,972 | 2,636,749 | 2,713,841 | 2,523,334 |
| $11,000 under $12,000 | 18,750 | 3,240 | 97,129 | 25,595 | | | 57,311 | 1,107 | (*) | (*) | - | - | 2,787,336 | 3,079,595 | 2,778,739 | 2,976,201 |
| $12,000 under $13,000 | 19,789 | 3,066 | 98,890 | 27,752 | | | 67,278 | 999 | (*) | (*) | (*) | (*) | 2,601,157 | 3,278,970 | 2,593,582 | 3,182,808 |
| $13,000 under $14,000 | 13,881 | 2,336 | 79,535 | 24,465 | 3,137 | 626 | 66,595 | 1,089 | (*) | (*) | - | - | 2,400,322 | 3,429,026 | 2,394,911 | 3,343,121 |
| $14,000 under $15,000 | 11,658 | 2,027 | 82,977 | 23,224 | (*) | (*) | 69,482 | 1,104 | (*) | (*) | (*) | (*) | 2,104,299 | 3,378,625 | 2,101,486 | 3,302,971 |
| $15,000 under $20,000 | 41,845 | 7,332 | 304,723 | 101,181 | 13,281 | 5,139 | 275,019 | 4,484 | 1,312 | 299 | 2,888 | 274 | 7,126,891 | 15,178,396 | 7,118,329 | 14,883,752 |
| $20,000 under $25,000 | 21,553 | 3,792 | 175,634 | 62,219 | 20,064 | 13,809 | 173,072 | 3,098 | | | | | 2,916,362 | 9,259,632 | 2,913,699 | 9,086,206 |
| $25,000 under $30,000 | 9,328 | 1,863 | 114,629 | 44,939 | 13,670 | 13,895 | 108,861 | 1,962 | | | | | 1,183,612 | 5,152,547 | 1,182,446 | 5,040,833 |
| $30,000 under $50,000 | 16,185 | 2,809 | 222,249 | 86,526 | 33,748 | 25,753 | 139,154 | 2,666 | 665 | 95 | 1,021 | 188 | 1,240,736 | 8,831,439 | 1,239,297 | 8,622,875 |
| $50,000 under $100,000 | 5,954 | 887 | 142,924 | 78,081 | 28,069 | 29,818 | 38,881 | 803 | 213 | 74 | 215 | 158 | 445,906 | 7,891,998 | 445,152 | 7,774,322 |
| $100,000 under $200,000 | 1,521 | 233 | 33,745 | 30,826 | 10,616 | 17,456 | 3,812 | 97 | (*) | (*) | 57 | 22 | 82,903 | 3,742,482 | 82,591 | 3,693,248 |
| $200,000 under $500,000 | 436 | 74 | 7,792 | 12,899 | 3,458 | 10,316 | 610 | 16 | 12 | 15 | 24 | 110 | 16,738 | 1,906,784 | 16,623 | 1,862,258 |
| $500,000 under $1,000,000 | 74 | 12 | 1,121 | 3,613 | 578 | 2,654 | 77 | 3 | 1 | (3) | 2 | (3) | 2,260 | 686,822 | 2,230 | 662,169 |
| $1,000,000 or more | 35 | 8 | 437 | 4,627 | 252 | 61,348 | 36 | 1 | - | - | 1 | 2 | 839 | 833,422 | 831 | 786,659 |
| Taxable returns, total | 397,457 | 57,217 | 1,828,322 | 537,934 | 149,088 | 169,060 | 1,278,918 | 21,903 | 2,803 | 645 | 5,952 | 869 | 38,470,051 | 75,877,548 | 38,466,537 | 73,846,625 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | 1,648 | 10,914 | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | (*) | (*) | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | 853 | 261 | (*) | (*) |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - | 56,413 | 3,322 | 56,406 | 1,181 |
| $3,000 under $4,000 | (*) | (*) | 10,306 | 514 | (*) | (*) | 5,631 | 72 | - | - | - | - | 616,316 | 61,235 | 616,298 | 45,139 |
| $4,000 under $5,000 | 8,320 | 493 | 30,218 | 1,982 | (*) | (*) | 10,056 | 209 | - | - | (*) | (*) | 1,210,322 | 220,277 | 1,210,209 | 181,752 |
| $5,000 under $6,000 | 37,089 | 3,456 | 45,210 | 3,916 | 6,465 | 2,397 | 33,118 | 528 | - | - | - | - | 1,654,074 | 469,907 | 1,654,061 | 411,196 |
| $6,000 under $7,000 | 45,478 | 5,210 | 58,829 | 7,174 | | | 34,486 | 417 | - | - | (*) | (*) | 1,920,284 | 796,089 | 1,920,269 | 710,264 |
| $7,000 under $8,000 | 32,630 | 3,667 | 83,250 | 12,043 | | | 44,434 | 677 | - | - | - | - | 2,249,955 | 1,204,519 | 2,249,916 | 1,108,020 |
| $8,000 under $9,000 | 48,801 | 6,609 | 89,132 | 13,472 | | | 34,971 | 638 | (*) | (*) | - | - | 2,452,831 | 1,651,442 | 2,452,812 | 1,548,831 |
| $9,000 under $10,000 | 34,151 | 5,027 | 88,430 | 16,773 | 3,855 | 81 | 52,963 | 937 | - | - | (*) | (*) | 2,722,049 | 2,203,988 | 2,722,000 | 2,099,478 |
| $10,000 under $11,000 | 27,295 | 5,040 | 103,089 | 18,272 | 7,847 | 2,337 | 63,444 | 1,001 | (*) | (*) | (*) | (*) | 2,713,846 | 2,630,014 | 2,713,841 | 2,523,334 |
| $11,000 under $12,000 | 18,750 | 3,240 | 87,943 | 17,742 | | | 57,311 | 1,107 | (*) | (*) | - | - | 2,778,756 | 3,074,403 | 2,778,739 | 2,976,201 |
| $12,000 under $13,000 | 19,789 | 3,066 | 89,401 | 19,166 | | | 67,112 | 997 | (*) | (*) | (*) | (*) | 2,593,619 | 3,274,214 | 2,593,582 | 3,182,808 |
| $13,000 under $14,000 | 13,881 | 2,336 | 73,920 | 18,030 | 3,137 | 626 | 66,588 | 1,089 | (*) | (*) | - | - | 2,394,923 | 3,425,628 | 2,394,911 | 3,343,121 |
| $14,000 under $15,000 | 11,658 | 2,027 | 80,097 | 19,075 | (*) | (*) | 69,382 | 1,103 | (*) | (*) | (*) | (*) | 2,101,507 | 3,376,652 | 2,101,486 | 3,302,971 |
| $15,000 under $20,000 | 41,845 | 7,332 | 295,087 | 83,864 | 13,108 | 4,837 | 274,957 | 4,483 | 1,312 | 299 | 2,888 | 274 | 7,118,439 | 15,172,975 | 7,118,329 | 14,883,752 |
| $20,000 under $25,000 | 21,553 | 3,792 | 173,286 | 56,370 | 19,048 | 10,967 | 173,071 | 3,098 | | | | | 2,913,902 | 9,257,992 | 2,913,699 | 9,086,206 |
| $25,000 under $30,000 | 9,328 | 1,863 | 113,262 | 40,819 | 12,551 | 8,377 | 108,860 | 1,962 | | | | | 1,182,546 | 5,151,772 | 1,182,446 | 5,040,833 |
| $30,000 under $50,000 | 16,154 | 2,797 | 221,328 | 82,531 | 33,296 | 21,875 | 139,149 | 2,666 | 665 | 95 | 990 | 174 | 1,239,556 | 8,830,661 | 1,239,297 | 8,622,875 |
| $50,000 under $100,000 | 5,929 | 883 | 142,479 | 74,504 | 27,837 | 26,670 | 38,855 | 802 | 213 | 74 | 215 | 158 | 445,552 | 7,891,755 | 445,152 | 7,774,322 |
| $100,000 under $200,000 | 1,521 | 233 | 33,713 | 30,595 | 10,582 | 16,323 | 3,808 | 97 | (*) | (*) | 57 | 22 | 82,826 | 3,742,433 | 82,591 | 3,693,248 |
| $200,000 under $500,000 | 436 | 74 | 7,784 | 12,852 | 3,451 | 9,785 | 609 | 16 | 12 | 15 | 24 | 110 | 16,724 | 1,906,778 | 16,623 | 1,862,258 |
| $500,000 under $1,000,000 | 74 | 12 | 1,121 | 3,613 | 577 | 2,478 | 77 | 3 | 1 | (3) | 2 | (3) | 2,258 | 686,821 | 2,230 | 662,169 |
| $1,000,000 or more | 35 | 8 | 437 | 4,627 | 252 | 61,348 | 36 | 1 | - | - | 1 | 2 | 839 | 833,422 | 831 | 786,659 |
| Total nontaxable returns | 75,534 | 9,689 | 224,314 | 114,021 | 8,004 | 21,339 | 4,154 | 68 | (*) | (*) | 384 | 60 | 1,086,749 | 252,745 | - | - |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 51,726 | 4,020 | 81,542 | 5,891 | (*) | (*) | 16,685 | 290 | - | - | (*) | (*) | 2,675,072 | 427,278 | 1,883,722 | 228,079 |
| Returns $5,000 under $10,000 | 232,961 | 30,165 | 495,033 | 93,747 | 14,461 | 5,162 | 202,683 | 3,250 | (*) | (*) | (*) | (*) | 11,245,395 | 6,416,527 | 10,999,058 | 5,877,789 |
| Returns $10,000 under $15,000 | 91,373 | 15,708 | 472,807 | 127,406 | 12,933 | 4,202 | 324,182 | 5,301 | (*) | (*) | (*) | (*) | 12,620,086 | 15,802,965 | 12,582,559 | 15,328,435 |
| Returns $15,000 or more | 96,931 | 17,011 | 1,003,254 | 424,912 | 123,736 | 180,188 | 739,522 | 13,130 | 2,218 | 487 | 4,208 | 753 | 13,016,247 | 53,483,522 | 13,001,198 | 52,412,321 |

Footnotes at end of table.

Table 1.5—JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Tax liability--Continued | | | | | | | | Taxpayments | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Additional tax for tax preferences | | Tax from recomputing prior-year investment credit | | Self-employment tax | | Social security taxes on tip income | | Total | | Income tax withheld | | Estimated taxpayments | | Payment with request for extension of filing time | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (96) | (97) | (98) | (99) | (100) | (101) | (102) | (103) | (104) | (105) | (106) | (107) | (108) | (109) | (110) | (111) |
| All returns, total | 22,842 | 191,540 | 162,472 | 37,713 | 5,263,286 | 2,053,605 | 36,453 | 814 | 41,085,924 | 84,659,688 | 38,149,416 | 69,415,566 | 4,847,879 | 14,318,940 | 123,606 | 420,497 |
| No adjusted gross income | 1,648 | 10,712 | 4,552 | 1,353 | 35,727 | 8,384 | (*) | (*) | 144,648 | 117,816 | 82,198 | 61,085 | 40,903 | 46,331 | 2,490 | 5,250 |
| $1 under $1,000 | (*) | (*) | 974 | 474 | 68,406 | 6,187 | | | 272,843 | 38,819 | 231,353 | 22,680 | 17,890 | 9,758 | 3,025 | 4,131 |
| $1,000 under $2,000 | 44 | 195 | 2,106 | 348 | 165,896 | 17,070 | | | 518,440 | 82,605 | 456,521 | 66,015 | 34,333 | 13,637 | 1,017 | 260 |
| $2,000 under $3,000 | (*) | (*) | 1,976 | 587 | 219,165 | 32,835 | 5,349 | 89 | 741,882 | 169,188 | 660,184 | 134,769 | 58,045 | 30,359 | 1,388 | 331 |
| $3,000 under $4,000 | 18 | 161 | 2,904 | 344 | 254,550 | 50,004 | | | 1,175,472 | 339,447 | 1,051,468 | 298,926 | 95,001 | 35,234 | 1,941 | 640 |
| $4,000 under $5,000 | (*) | (*) | 3,402 | 625 | 297,506 | 69,473 | | | 1,532,880 | 620,074 | 1,371,568 | 547,560 | 154,066 | 67,622 | 1,747 | 754 |
| $5,000 under $6,000 | (*) | (*) | 5,516 | 862 | 308,916 | 88,954 | 5,665 | 111 | 1,782,353 | 912,603 | 1,588,617 | 800,147 | 207,034 | 104,327 | 5,540 | 2,348 |
| $6,000 under $7,000 | 15 | 173 | 5,002 | 990 | 334,520 | 108,137 | | | 1,967,358 | 1,286,045 | 1,754,872 | 1,136,015 | 250,687 | 141,553 | 9,037 | 2,465 |
| $7,000 under $8,000 | | | 5,236 | 417 | 322,587 | 112,676 | | | 2,304,759 | 1,810,780 | 2,128,115 | 1,658,139 | 223,219 | 143,462 | 5,993 | 2,800 |
| $8,000 under $9,000 | 108 | 368 | 6,544 | 944 | 303,100 | 111,880 | 8,487 | 83 | 2,456,388 | 2,316,388 | 2,298,211 | 2,148,747 | 231,921 | 158,953 | 3,975 | 1,500 |
| $9,000 under $10,000 | | | 4,713 | 488 | 299,334 | 112,460 | | | 2,723,859 | 3,013,988 | 2,575,183 | 2,836,217 | 212,006 | 164,691 | 2,388 | 1,908 |
| $10,000 under $11,000 | (*) | (*) | 6,371 | 903 | 270,836 | 112,359 | 3,622 | 121 | 2,700,057 | 3,420,334 | 2,562,780 | 3,212,233 | 203,953 | 186,808 | 3,853 | 1,633 |
| $11,000 under $12,000 | 120 | 252 | 5,585 | 646 | 239,503 | 102,443 | | | 2,768,013 | 4,017,430 | 2,655,220 | 3,803,546 | 187,255 | 184,459 | 6,169 | 2,861 |
| $12,000 under $13,000 | (*) | (*) | 6,445 | 964 | 221,033 | 95,029 | | | 2,588,932 | 4,196,634 | 2,494,236 | 3,975,798 | 188,324 | 194,020 | 3,136 | 1,762 |
| $13,000 under $14,000 | 50 | 144 | 5,885 | 961 | 190,495 | 84,785 | 6,413 | 138 | 2,386,536 | 4,273,937 | 2,295,310 | 4,040,858 | 172,729 | 198,540 | 2,318 | 2,694 |
| $14,000 under $15,000 | (*) | (*) | 4,322 | 855 | 159,872 | 74,297 | | | 2,093,932 | 4,150,975 | 2,016,833 | 3,924,916 | 159,207 | 189,604 | 2,808 | 3,126 |
| $15,000 under $20,000 | 267 | 1,512 | 26,148 | 3,590 | 589,842 | 289,441 | 4,833 | 101 | 7,086,182 | 17,596,742 | 6,791,150 | 16,486,379 | 659,566 | 968,385 | 12,889 | 13,384 |
| $20,000 under $25,000 | 617 | 2,135 | 15,642 | 3,524 | 307,650 | 167,703 | | | 2,898,513 | 10,026,650 | 2,704,084 | 9,008,584 | 477,394 | 942,701 | 11,267 | 12,691 |
| $25,000 under $30,000 | 256 | 1,429 | 10,583 | 2,296 | 185,745 | 107,961 | 2,071 | 162 | 1,174,542 | 5,357,538 | 1,049,983 | 4,471,449 | 321,197 | 844,359 | 6,573 | 12,231 |
| $30,000 under $50,000 | 2,147 | 8,737 | 18,731 | 7,485 | 313,137 | 192,340 | | | 1,225,175 | 8,553,180 | 992,614 | 5,806,527 | 562,249 | 2,655,451 | 18,493 | 49,728 |
| $50,000 under $100,000 | 6,531 | 21,954 | 13,436 | 4,493 | 146,320 | 91,163 | | | 441,061 | 6,948,615 | 317,267 | 3,420,644 | 306,577 | 3,423,559 | 12,120 | 74,264 |
| $100,000 under $200,000 | 5,628 | 31,354 | 4,583 | 2,733 | 24,338 | 15,147 | | | 82,326 | 3,112,044 | 58,034 | 1,140,765 | 66,865 | 1,890,763 | 3,914 | 69,287 |
| $200,000 under $500,000 | 3,629 | 40,889 | 1,437 | 1,119 | 4,152 | 2,510 | 3 | 9 | 16,687 | 1,425,038 | 11,463 | 323,152 | 14,668 | 1,029,917 | 1,211 | 67,880 |
| $500,000 under $1,000,000 | 984 | 24,056 | 264 | 323 | 482 | 273 | - | - | 2,251 | 451,701 | 1,565 | 59,797 | 2,029 | 356,616 | 219 | 34,480 |
| $1,000,000 or more | 499 | 46,280 | 115 | 389 | 174 | 94 | - | - | 835 | 421,117 | 587 | 30,618 | 761 | 337,831 | 95 | 52,089 |
| Taxable returns, total | 22,842 | 191,540 | 129,889 | 30,376 | 4,193,464 | 1,808,294 | 30,748 | 719 | 37,625,966 | 83,496,499 | 35,225,222 | 68,546,756 | 4,491,373 | 14,072,797 | 103,467 | 407,157 |
| No adjusted gross income | 1,648 | 10,712 | 102 | 128 | 158 | 75 | - | - | 1,231 | 10,285 | 572 | 4,173 | 736 | 4,854 | 83 | 1,077 |
| $1 under $1,000 | (*) | (*) | - | - | (*) | (*) | - | - | (*) | (*) | (*) | (*) | (*) | (*) | | |
| $1,000 under $2,000 | 44 | 195 | (*) | (*) | (*) | (*) | - | - | 334 | 338 | (*) | (*) | (*) | (*) | | |
| $2,000 under $3,000 | (*) | (*) | - | - | 13,309 | 1,998 | - | - | 42,904 | 13,067 | 38,537 | 9,931 | 6,790 | 3,053 | 954 | 411 |
| $3,000 under $4,000 | 18 | 161 | 973 | 101 | 80,489 | 15,835 | - | - | 527,473 | 173,722 | 486,570 | 158,992 | 39,296 | 13,729 | | |
| $4,000 under $5,000 | (*) | (*) | (*) | (*) | 170,883 | 38,327 | (*) | (*) | 1,076,324 | 466,075 | 976,980 | 424,011 | 100,788 | 40,073 | | |
| $5,000 under $6,000 | (*) | (*) | (*) | (*) | 212,860 | 58,251 | 5,665 | 111 | 1,525,513 | 808,842 | 1,375,987 | 722,205 | 176,708 | 82,523 | 3,910 | 1,485 |
| $6,000 under $7,000 | 15 | 173 | 2,878 | 708 | 271,891 | 84,912 | | | 1,813,930 | 1,210,873 | 1,627,023 | 1,076,785 | 230,680 | 128,452 | 6,501 | 2,085 |
| $7,000 under $8,000 | | | 2,863 | 195 | 281,238 | 96,176 | | | 2,187,362 | 1,749,728 | 2,030,736 | 1,610,103 | 211,132 | 132,740 | 3,429 | 2,390 |
| $8,000 under $9,000 | 108 | 368 | 4,718 | 758 | 280,225 | 101,705 | 8,069 | 75 | 2,399,024 | 2,275,087 | 2,252,653 | 2,116,182 | 224,074 | 151,806 | 3,701 | 1,349 |
| $9,000 under $10,000 | | | 3,500 | 368 | 278,370 | 103,975 | | | 2,678,110 | 2,978,777 | 2,542,068 | 2,811,201 | 200,276 | 155,738 | 2,091 | 1,747 |
| $10,000 under $11,000 | (*) | (*) | 5,109 | 679 | 257,811 | 105,848 | 3,622 | 121 | 2,677,523 | 3,404,954 | 2,548,283 | 3,201,099 | 200,327 | 183,824 | 2,543 | 1,202 |
| $11,000 under $12,000 | 120 | 252 | 4,824 | 416 | 231,099 | 97,481 | | | 2,752,036 | 3,999,407 | 2,644,285 | 3,790,210 | 184,474 | 180,365 | 6,091 | 2,771 |
| $12,000 under $13,000 | (*) | (*) | 5,497 | 694 | 213,495 | 90,543 | | | 2,574,556 | 4,180,899 | 2,485,223 | 3,964,897 | 184,851 | 190,206 | 2,713 | 1,423 |
| $13,000 under $14,000 | 50 | 144 | 5,250 | 606 | 185,350 | 81,742 | 6,413 | 138 | 2,376,878 | 4,258,737 | 2,289,394 | 4,029,935 | 170,814 | 194,951 | 2,245 | 2,657 |
| $14,000 under $15,000 | (*) | (*) | 3,877 | 454 | 157,180 | 72,724 | | | 2,089,424 | 4,145,363 | 2,013,977 | 3,920,698 | 158,349 | 188,560 | 2,735 | 3,026 |
| $15,000 under $20,000 | 267 | 1,512 | 24,398 | 3,069 | 581,409 | 284,541 | 4,833 | 101 | 7,072,809 | 17,571,312 | 6,782,800 | 16,470,659 | 655,396 | 959,759 | 12,882 | 13,379 |
| $20,000 under $25,000 | 617 | 2,135 | 15,388 | 3,454 | 305,299 | 166,132 | | | 2,894,350 | 10,016,276 | 2,702,055 | 9,002,893 | 476,049 | 938,472 | 11,132 | 12,525 |
| $25,000 under $30,000 | 256 | 1,429 | 10,289 | 2,140 | 184,714 | 107,342 | | | 1,170,993 | 5,347,325 | 1,048,091 | 4,464,043 | 319,353 | 841,905 | 6,468 | 12,062 |
| $30,000 under $50,000 | 2,147 | 8,737 | 18,524 | 7,370 | 312,053 | 191,677 | 2,071 | 162 | 1,223,216 | 8,541,917 | 991,429 | 5,800,754 | 560,995 | 2,650,177 | 18,481 | 49,694 |
| $50,000 under $100,000 | 6,531 | 21,954 | 13,334 | 4,427 | 146,035 | 90,986 | | | 440,156 | 6,939,196 | 316,781 | 3,415,926 | 306,090 | 3,419,291 | 12,082 | 74,204 |
| $100,000 under $200,000 | 5,628 | 31,354 | 4,565 | 2,728 | 24,275 | 15,103 | | | 82,106 | 3,108,244 | 57,884 | 1,139,103 | 66,760 | 1,888,781 | 3,902 | 69,222 |
| $200,000 under $500,000 | 3,629 | 40,889 | 1,431 | 1,119 | 4,143 | 2,505 | 3 | 9 | 16,626 | 1,423,728 | 11,421 | 322,401 | 14,634 | 1,029,375 | 1,211 | 67,880 |
| $500,000 under $1,000,000 | 984 | 24,056 | 263 | 323 | 481 | 273 | - | - | 2,242 | 451,169 | 1,558 | 59,622 | 2,025 | 356,260 | 218 | 34,479 |
| $1,000,000 or more | 499 | 46,280 | 115 | 389 | 174 | 94 | - | - | 833 | 421,081 | 585 | 30,583 | 761 | 337,831 | 95 | 52,089 |
| Total nontaxable returns | - | - | 32,583 | 7,334 | 1,069,822 | 245,312 | 5,705 | 96 | 3,459,958 | 1,163,186 | 2,924,194 | 868,810 | 356,506 | 246,144 | 20,139 | 13,346 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 1,843 | 11,427 | 15,914 | 3,731 | 1,041,250 | 183,953 | 5,359 | 89 | 4,386,165 | 1,367,949 | 3,853,292 | 1,131,035 | 400,238 | 202,941 | 11,608 | 11,367 |
| Returns $5,000 under $10,000 | 136 | 736 | 27,011 | 3,700 | 1,568,457 | 534,107 | 14,152 | 194 | 11,234,717 | 9,339,803 | 10,344,998 | 8,579,266 | 1,124,867 | 712,986 | 26,933 | 11,021 |
| Returns $10,000 under $15,000 | 305 | 1,028 | 28,608 | 4,328 | 1,081,739 | 468,913 | 10,035 | 260 | 12,537,470 | 20,059,309 | 12,024,379 | 18,957,351 | 911,468 | 953,431 | 18,284 | 12,076 |
| Returns $15,000 or more | 20,558 | 178,345 | 90,939 | 25,952 | 1,571,840 | 866,633 | 6,907 | 272 | 12,927,572 | 53,892,624 | 11,926,747 | 40,747,914 | 2,411,306 | 12,449,583 | 66,781 | 386,035 |

Footnotes at end of table.

Table 1.5—JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Taxpayments--Continued | | | | | | Tax due at time of filing | | Overpayments | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Excess social security taxes withheld | | Credit for tax on certain gasoline, fuel, and oil | | Other taxpayments | | | | Total | | Refund | | Credit on 1973 tax | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (112) | (113) | (114) | (115) | (116) | (117) | (118) | (119) | (120) | (121) | (122) | (123) | (124) | (125) |
| All returns, total | 3,250,392 | 396,778 | 1,319,297 | 90,573 | 33,678 | 17,324 | 8,382,746 | 8,205,324 | 33,926,862 | 16,735,791 | 32,434,274 | 15,293,059 | 1,797,023 | 1,442,729 |
| No adjusted gross income | 2,371 | 677 | 41,254 | 4,365 | 203 | 108 | 22,546 | 9,177 | 131,662 | 106,577 | 114,583 | 85,237 | 22,187 | 21,339 |
| $1 under $1,000 | | | 30,630 | 2,111 | - | - | 53,932 | 3,586 | 260,962 | 35,673 | 254,096 | 30,213 | 11,240 | 5,460 |
| $1,000 under $2,000 | 3,542 | 275 | 41,455 | 2,582 | (*) | (*) | 139,786 | 13,072 | 483,287 | 78,023 | 470,939 | 72,402 | 16,823 | 5,621 |
| $2,000 under $3,000 | | | 52,199 | 3,702 | - | - | 172,462 | 21,587 | 683,377 | 156,024 | 659,834 | 145,674 | 29,307 | 10,350 |
| $3,000 under $4,000 | 1,135 | 283 | 69,896 | 4,336 | (*) | (*) | 252,664 | 37,795 | 1,078,405 | 281,563 | 1,044,872 | 270,013 | 41,520 | 11,549 |
| $4,000 under $5,000 | 1,516 | 94 | 67,643 | 4,000 | (*) | (*) | 324,361 | 58,137 | 1,375,890 | 426,236 | 1,324,291 | 406,170 | 67,897 | 20,066 |
| $5,000 under $6,000 | 6,154 | 308 | 78,948 | 5,391 | | | 347,863 | 84,686 | 1,583,172 | 496,003 | 1,490,716 | 466,253 | 102,306 | 29,750 |
| $6,000 under $7,000 | 5,489 | 447 | 81,131 | 5,552 | | | 384,599 | 108,502 | 1,699,189 | 574,951 | 1,597,896 | 545,292 | 119,212 | 29,659 |
| $7,000 under $8,000 | 14,836 | 1,231 | 72,269 | 5,137 | 2,064 | 138 | 357,754 | 117,613 | 2,015,023 | 707,149 | 1,931,044 | 678,281 | 97,978 | 28,869 |
| $8,000 under $9,000 | 42,328 | 2,561 | 70,414 | 4,616 | | | 376,158 | 139,181 | 2,137,520 | 793,767 | 2,067,666 | 768,957 | 83,169 | 24,810 |
| $9,000 under $10,000 | 181,507 | 6,700 | 67,506 | 4,449 | | | 397,206 | 159,498 | 2,372,780 | 960,888 | 2,310,727 | 935,369 | 72,315 | 25,519 |
| $10,000 under $11,000 | 243,743 | 14,072 | 69,861 | 4,861 | | | 404,758 | 170,333 | 2,331,116 | 953,918 | 2,267,067 | 922,347 | 79,730 | 31,571 |
| $11,000 under $12,000 | 305,283 | 22,440 | 63,679 | 4,079 | | | 387,165 | 151,329 | 2,404,328 | 1,090,323 | 2,338,813 | 1,058,871 | 76,285 | 31,452 |
| $12,000 under $13,000 | 268,471 | 21,792 | 52,032 | 3,233 | 6,498 | 2,115 | 347,507 | 146,131 | 2,258,982 | 1,063,795 | 2,208,427 | 1,037,024 | 62,739 | 26,771 |
| $13,000 under $14,000 | 289,518 | 27,763 | 49,673 | 3,108 | | | 354,379 | 154,539 | 2,048,913 | 999,450 | 1,997,921 | 971,121 | 62,427 | 28,329 |
| $14,000 under $15,000 | 277,048 | 30,184 | 52,543 | 2,803 | | | 327,216 | 147,173 | 1,776,822 | 919,522 | 1,732,747 | 891,826 | 52,661 | 27,696 |
| $15,000 under $20,000 | 924,218 | 115,768 | 165,220 | 11,169 | 7,791 | 1,656 | 1,466,965 | 748,454 | 5,659,649 | 3,166,804 | 5,464,910 | 3,045,800 | 234,158 | 121,004 |
| $20,000 under $25,000 | 350,522 | 57,184 | 76,972 | 5,155 | 3,664 | 335 | 876,006 | 615,617 | 2,040,159 | 1,382,635 | 1,912,361 | 1,280,069 | 156,868 | 102,566 |
| $25,000 under $30,000 | 126,185 | 25,995 | 38,020 | 2,829 | 3,640 | 674 | 438,722 | 481,932 | 747,053 | 686,922 | 663,790 | 591,684 | 101,769 | 95,238 |
| $30,000 under $50,000 | 128,507 | 33,911 | 50,219 | 4,041 | 3,882 | 3,522 | 597,275 | 1,222,891 | 643,064 | 944,646 | 483,953 | 666,280 | 191,062 | 278,366 |
| $50,000 under $100,000 | 59,296 | 23,868 | 20,835 | 2,005 | 3,570 | 4,275 | 282,543 | 1,506,327 | 163,621 | 562,767 | 85,900 | 294,216 | 91,627 | 268,551 |
| $100,000 under $200,000 | 14,763 | 8,433 | 5,093 | 658 | 1,371 | 2,138 | 56,707 | 844,212 | 26,213 | 213,773 | 10,001 | 86,006 | 19,105 | 127,767 |
| $200,000 under $500,000 | 3,340 | 2,334 | 1,421 | 285 | 446 | 1,469 | 11,885 | 571,562 | 4,864 | 89,816 | 1,471 | 29,223 | 3,982 | 60,592 |
| $500,000 under $1,000,000 | 438 | 305 | 254 | 66 | 91 | 437 | 1,643 | 260,514 | 616 | 25,393 | 180 | 7,944 | 504 | 17,449 |
| $1,000,000 or more | 182 | 153 | 128 | 40 | 39 | 386 | 644 | 431,476 | 195 | 19,173 | 69 | 6,787 | 152 | 12,385 |
| Taxable returns, total | 3,221,291 | 393,396 | 950,094 | 59,577 | 32,606 | 16,819 | 7,630,274 | 8,063,348 | 30,809,665 | 15,683,285 | 29,467,322 | 14,354,728 | 1,598,593 | 1,328,557 |
| No adjusted gross income | 182 | 117 | 136 | 32 | (*) | (*) | 824 | 5,610 | 819 | 4,980 | 431 | 3,651 | 474 | 1,329 |
| $1 under $1,000 | - | - | (*) | (*) | - | - | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $1,000 under $2,000 | - | - | (*) | (*) | - | - | 528 | 185 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | | | (*) | (*) | - | - | 17,022 | 1,208 | 39,391 | 10,953 | 36,460 | 10,086 | 3,344 | 867 |
| $3,000 under $4,000 | 310 | 27 | 19,230 | 949 | - | - | 128,210 | 16,260 | 488,106 | 128,747 | 473,285 | 124,848 | 17,038 | 3,899 |
| $4,000 under $5,000 | | | 34,692 | 1,603 | (*) | (*) | 242,550 | 40,857 | 965,117 | 286,654 | 932,379 | 277,002 | 41,229 | 9,652 |
| $5,000 under $6,000 | 3,138 | 96 | 45,397 | 2,533 | - | - | 287,142 | 68,382 | 1,366,635 | 407,317 | 1,292,385 | 388,328 | 80,792 | 18,989 |
| $6,000 under $7,000 | 5,066 | 420 | 53,665 | 3,118 | | | 344,726 | 96,133 | 1,575,056 | 510,917 | 1,483,553 | 487,452 | 107,426 | 23,465 |
| $7,000 under $8,000 | 12,514 | 1,021 | 55,533 | 3,463 | 1,681 | 50 | 336,501 | 109,350 | 1,912,183 | 654,558 | 1,833,025 | 630,010 | 91,853 | 24,548 |
| $8,000 under $9,000 | 38,649 | 2,299 | 60,043 | 3,446 | | | 361,950 | 133,589 | 2,090,763 | 757,233 | 2,024,128 | 735,461 | 78,435 | 21,772 |
| $9,000 under $10,000 | 178,016 | 6,503 | 60,063 | 3,566 | | | 388,794 | 155,644 | 2,332,904 | 930,433 | 2,279,536 | 911,587 | 62,655 | 18,846 |
| $10,000 under $11,000 | 241,450 | 13,888 | 64,629 | 4,216 | | | 396,320 | 166,383 | 2,315,370 | 941,324 | 2,253,349 | 911,199 | 76,910 | 30,125 |
| $11,000 under $12,000 | 304,121 | 22,418 | 59,591 | 3,600 | | | 382,146 | 148,705 | 2,392,415 | 1,074,869 | 2,328,676 | 1,046,387 | 73,731 | 28,482 |
| $12,000 under $13,000 | 267,710 | 21,605 | 47,608 | 2,743 | 6,495 | 2,111 | 342,746 | 143,279 | 2,247,561 | 1,049,963 | 2,198,614 | 1,025,462 | 59,587 | 24,501 |
| $13,000 under $14,000 | 287,860 | 27,520 | 46,760 | 2,702 | | | 351,065 | 152,815 | 2,041,918 | 985,925 | 1,991,556 | 959,283 | 61,280 | 26,642 |
| $14,000 under $15,000 | 276,846 | 30,139 | 50,713 | 2,597 | | | 325,316 | 146,117 | 1,773,917 | 914,827 | 1,730,386 | 887,555 | 52,042 | 27,272 |
| $15,000 under $20,000 | 923,053 | 115,492 | 160,690 | 10,368 | 7,788 | 1,655 | 1,461,685 | 745,634 | 5,650,083 | 3,143,976 | 5,457,588 | 3,028,073 | 230,759 | 115,903 |
| $20,000 under $25,000 | 350,101 | 57,107 | 75,787 | 4,945 | 3,664 | 335 | 874,539 | 614,921 | 2,037,289 | 1,373,206 | 1,910,158 | 1,273,079 | 155,696 | 100,127 |
| $25,000 under $30,000 | 126,110 | 25,977 | 37,388 | 2,669 | 3,386 | 668 | 438,036 | 481,580 | 744,039 | 677,133 | 661,613 | 584,244 | 100,417 | 92,889 |
| $30,000 under $50,000 | 128,338 | 33,834 | 49,935 | 3,966 | 3,851 | 3,493 | 596,853 | 1,222,634 | 641,398 | 933,890 | 483,116 | 659,051 | 189,961 | 274,839 |
| $50,000 under $100,000 | 59,176 | 23,796 | 20,735 | 1,972 | 3,537 | 4,009 | 282,461 | 1,506,271 | 162,761 | 553,535 | 85,249 | 286,278 | 91,311 | 267,257 |
| $100,000 under $200,000 | 14,712 | 8,362 | 5,077 | 646 | 1,368 | 2,130 | 56,678 | 844,195 | 26,009 | 210,005 | 9,844 | 82,984 | 19,038 | 127,021 |
| $200,000 under $500,000 | 3,321 | 2,318 | 1,415 | 285 | 446 | 1,469 | 11,883 | 571,561 | 4,804 | 88,511 | 1,427 | 28,204 | 3,958 | 60,307 |
| $500,000 under $1,000,000 | 437 | 304 | 254 | 66 | 91 | 437 | 1,643 | 260,514 | 608 | 24,861 | 174 | 7,437 | 502 | 17,425 |
| $1,000,000 or more | 181 | 153 | 126 | 39 | 39 | 386 | 644 | 431,476 | 193 | 19,137 | 67 | 6,752 | 152 | 12,385 |
| Total nontaxable returns | 29,101 | 3,386 | 369,203 | 30,998 | 1,072 | 506 | 752,472 | 141,977 | 3,117,197 | 1,052,503 | 2,966,952 | 938,332 | 198,430 | 114,172 |
| All returns, summary: | | | | | | | | | | | | | | |
| Returns under $5,000 | 8,564 | 1,330 | 303,079 | 21,097 | 622 | 180 | 965,751 | 143,353 | 4,013,583 | 1,084,096 | 3,868,615 | 1,009,711 | 188,974 | 74,385 |
| Returns $5,000 under $10,000 | 250,314 | 11,248 | 370,268 | 25,144 | 2,064 | 137 | 1,863,580 | 609,482 | 9,807,684 | 3,532,759 | 9,398,049 | 3,394,152 | 474,980 | 138,607 |
| Returns $10,000 under $15,000 | 1,384,063 | 116,251 | 287,788 | 18,085 | 6,498 | 2,115 | 1,821,025 | 769,505 | 10,820,161 | 5,027,008 | 10,544,975 | 4,881,189 | 333,842 | 145,819 |
| Returns $15,000 or more | 1,607,451 | 267,952 | 358,162 | 26,249 | 24,494 | 14,891 | 3,732,390 | 6,682,985 | 9,285,434 | 7,091,929 | 8,622,635 | 6,008,009 | 799,227 | 1,083,920 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Adjusted gross income less deficit. [2]Includes surcharge for a small number of prior-year returns. [3]Less than $500.
NOTE: Amount detail may not add to total because of rounding.

Table 1.6—SEPARATE RETURNS OF HUSBANDS AND WIVES: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Number of returns | Adjusted gross income | Salaries and wages (gross) | | Sales of capital assets | | | | Dividends in adjusted gross income | | Interest received | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Net gain | | Net loss | | | | | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| All returns, total | 2,402,991 | [1]13,440,096 | 2,231,038 | 12,272,691 | 60,707 | 177,673 | 39,624 | 29,826 | 104,415 | 317,936 | 551,549 | 306,589 |
| No adjusted gross income | 21,307 | -87,314 | 3,578 | 16,986 | 2,396 | 12,686 | 189 | 1,194 | 844 | 2,426 | 4,555 | 2,465 |
| $1 under $1,000 | 167,458 | 101,011 | 145,916 | 93,180 | (*) | (*) | | | 5,111 | 1,034 | 24,858 | 3,078 |
| $1,000 under $2,000 | 274,664 | 411,062 | 252,230 | 376,506 | 4,197 | 1,266 | 9,387 | 7,230 | 10,822 | 9,166 | 44,166 | 9,559 |
| $2,000 under $3,000 | 273,788 | 678,653 | 255,360 | 628,004 | | | | | | | 43,927 | 12,261 |
| $3,000 under $4,000 | 278,569 | 983,135 | 264,570 | 939,866 | 4,901 | 4,537 | | | 7,883 | 14,074 | 31,116 | 18,422 |
| $4,000 under $5,000 | 276,721 | 1,253,806 | 259,529 | 1,189,901 | | | (*) | (*) | (*) | (*) | 57,993 | 19,878 |
| $5,000 under $6,000 | 219,383 | 1,200,991 | 209,888 | 1,149,216 | 2,052 | 1,881 | 6,706 | 4,747 | 10,398 | 6,493 | 35,666 | 12,454 |
| $6,000 under $7,000 | 194,387 | 1,268,424 | 187,555 | 1,239,539 | | | | | 14,040 | 30,465 | 38,511 | 20,839 |
| $7,000 under $8,000 | 157,743 | 1,179,632 | 147,630 | 1,094,149 | (*) | (*) | | | | | 39,699 | 44,410 |
| $8,000 under $9,000 | 145,662 | 1,224,450 | 138,863 | 1,163,495 | 5,980 | 4,009 | 942 | 507 | 6,051 | 14,322 | 39,150 | 7,176 |
| $9,000 under $10,000 | 101,338 | 966,497 | 97,801 | 911,726 | | | (*) | (*) | | | 43,573 | 18,970 |
| $10,000 under $11,000 | 80,559 | 846,896 | 74,640 | 769,166 | 6,517 | 15,167 | 4,617 | 3,954 | 6,689 | 20,660 | 32,279 | 21,403 |
| $11,000 under $12,000 | 60,877 | 698,508 | 56,604 | 639,387 | (*) | (*) | | | 6,204 | 14,692 | 27,682 | 10,767 |
| $12,000 under $13,000 | 35,259 | 440,600 | 34,722 | 430,153 | 5,843 | 5,080 | 2,412 | 1,914 | (*) | (*) | 16,715 | 5,178 |
| $13,000 under $14,000 | 25,795 | 348,062 | 24,519 | 335,884 | | | (*) | (*) | 2,539 | 9,011 | 14,018 | 8,574 |
| $14,000 under $15,000 | 21,276 | 308,645 | 20,599 | 288,514 | | | | | (*) | (*) | 10,943 | 3,278 |
| $15,000 under $20,000 | 47,648 | 802,904 | 41,998 | 663,758 | 9,488 | 17,716 | 2,527 | 1,521 | 9,545 | 18,130 | 30,932 | 39,546 |
| $20,000 under $25,000 | 9,542 | 208,515 | 7,892 | 158,321 | 1,622 | 5,696 | 1,346 | 932 | 4,046 | 11,325 | 6,843 | 8,047 |
| $25,000 under $30,000 | 4,145 | 112,289 | 2,755 | 65,371 | 1,776 | 3,504 | 717 | 413 | 1,972 | 11,318 | 2,870 | 4,777 |
| $30,000 under $50,000 | 4,180 | 151,527 | 2,909 | 60,085 | 2,616 | 11,999 | 800 | 530 | 3,232 | 17,714 | 3,777 | 13,937 |
| $50,000 under $100,000 | 2,035 | 134,435 | 1,109 | 38,157 | 994 | 21,803 | 562 | 411 | 1,444 | 27,401 | 1,698 | 9,829 |
| $100,000 under $200,000 | 436 | 58,010 | 260 | 12,928 | 292 | 14,212 | 67 | 46 | 351 | 14,596 | 385 | 4,661 |
| $200,000 under $500,000 | 158 | 46,612 | 74 | 5,412 | 122 | 17,900 | 22 | 12 | 143 | 17,616 | 141 | 3,666 |
| $500,000 under $1,000,000 | 38 | 25,725 | 21 | 1,588 | 28 | 9,092 | 6 | 3 | 38 | 12,082 | 31 | 1,592 |
| $1,000,000 or more | 23 | 77,021 | 16 | 1,399 | 17 | 17,117 | 5 | 4 | 23 | 60,951 | 21 | 1,822 |
| Taxable returns, total | 1,858,470 | [1]12,575,732 | 1,759,487 | 11,378,313 | 51,093 | 164,399 | 36,716 | 26,072 | 87,731 | 299,597 | 474,330 | 279,307 |
| No adjusted gross income | 528 | -773 | (*) | (*) | | | (*) | (*) | | | (*) | (*) |
| $1 under $1,000 | | | (*) | (*) | 811 | 2,902 | (*) | (*) | | | - | - |
| $1,000 under $2,000 | 92,193 | 156,705 | 87,802 | 150,709 | | | (*) | (*) | 2,831 | 1,140 | 22,938 | 2,093 |
| $2,000 under $3,000 | 183,350 | 462,346 | 174,062 | 434,041 | | | | | | | 27,478 | 4,607 |
| $3,000 under $4,000 | 239,353 | 848,625 | 230,066 | 814,103 | 4,132 | 4,079 | 9,123 | 7,625 | 13,346 | 13,518 | 25,972 | 14,229 |
| $4,000 under $5,000 | 263,391 | 1,194,447 | 247,061 | 1,122,726 | | | | | | | 55,415 | 19,140 |
| $5,000 under $6,000 | 198,481 | 1,088,008 | 189,319 | 1,039,195 | 1,885 | 1,878 | 6,137 | 4,376 | 10,398 | 6,493 | 33,512 | 12,287 |
| $6,000 under $7,000 | 186,018 | 1,214,217 | 179,355 | 1,186,690 | | | | | 14,040 | 30,465 | 38,510 | 20,839 |
| $7,000 under $8,000 | 156,942 | 1,173,503 | 147,099 | 1,089,606 | (*) | (*) | (*) | (*) | | | 39,654 | 44,403 |
| $8,000 under $9,000 | 145,294 | 1,221,303 | 138,855 | 1,163,493 | 5,976 | 3,716 | 4,771 | 3,683 | 6,044 | 14,148 | 39,135 | 7,141 |
| $9,000 under $10,000 | 101,338 | 966,497 | 97,801 | 911,726 | | | | | | | 43,573 | 18,970 |
| $10,000 under $11,000 | 80,392 | 845,212 | 74,473 | 768,058 | 6,517 | 15,167 | 4,617 | 3,954 | 6,689 | 20,660 | 32,278 | 21,403 |
| $11,000 under $12,000 | 60,877 | 698,508 | 56,604 | 639,387 | (*) | (*) | | | 6,204 | 14,692 | 27,682 | 10,767 |
| $12,000 under $13,000 | 35,187 | 439,679 | 34,722 | 430,153 | 5,771 | 4,982 | 2,412 | 1,914 | (*) | (*) | 16,643 | 4,553 |
| $13,000 under $14,000 | 25,795 | 348,062 | 24,519 | 335,884 | | | (*) | (*) | 2,539 | 9,011 | 14,018 | 8,574 |
| $14,000 under $15,000 | 21,276 | 308,645 | 20,599 | 288,514 | | | | | (*) | (*) | 10,943 | 3,278 |
| $15,000 under $20,000 | 47,533 | 801,066 | 41,883 | 661,799 | 9,474 | 17,585 | 2,426 | 1,477 | 9,531 | 17,859 | 30,817 | 39,541 |
| $20,000 under $25,000 | 9,542 | 208,515 | 7,892 | 158,321 | 1,622 | 5,696 | 1,346 | 932 | 4,046 | 11,325 | 6,843 | 8,047 |
| $25,000 under $30,000 | 4,130 | 111,873 | 2,740 | 65,321 | 1,761 | 3,369 | 717 | 413 | 1,957 | 11,312 | 2,855 | 4,680 |
| $30,000 under $50,000 | 4,175 | 151,341 | 2,905 | 59,573 | 2,611 | 11,982 | 800 | 530 | 3,231 | 17,505 | 3,776 | 13,933 |
| $50,000 under $100,000 | 2,034 | 134,343 | 1,108 | 38,092 | 994 | 21,803 | 562 | 411 | 1,443 | 27,158 | 1,697 | 9,817 |
| $100,000 under $200,000 | 429 | 57,092 | 255 | 12,607 | 287 | 14,175 | 65 | 46 | 344 | 14,308 | 378 | 4,400 |
| $200,000 under $500,000 | 153 | 44,975 | 71 | 4,820 | 121 | 17,894 | 21 | 11 | 139 | 17,131 | 138 | 3,156 |
| $500,000 under $1,000,000 | 36 | 24,522 | 20 | 1,588 | 28 | 9,092 | 6 | 3 | 36 | 10,639 | 30 | 1,483 |
| $1,000,000 or more | 23 | 77,021 | 16 | 1,399 | 17 | 17,117 | 5 | 4 | 23 | 60,951 | 21 | 1,822 |
| Total nontaxable returns | 544,521 | [1]864,366 | 471,551 | 894,381 | 9,614 | 13,274 | 2,908 | 3,753 | 16,684 | 18,340 | 77,219 | 27,282 |
| All returns, summary: | | | | | | | | | | | | |
| Returns under $5,000 | 1,292,507 | [1]3,340,352 | 1,181,183 | 3,244,443 | 14,274 | 19,535 | 14,154 | 11,537 | 32,810 | 29,879 | 206,615 | 65,661 |
| Returns $5,000 under $10,000 | 818,513 | 5,839,994 | 781,737 | 5,558,125 | 15,057 | 11,157 | 11,489 | 8,440 | 30,489 | 51,280 | 196,599 | 103,849 |
| Returns $10,000 under $15,000 | 223,766 | 2,642,712 | 211,084 | 2,463,104 | 14,421 | 27,943 | 7,929 | 5,975 | 20,322 | 45,645 | 101,637 | 49,201 |
| Returns $15,000 or more | 68,205 | 1,617,039 | 57,034 | 1,007,019 | 16,955 | 119,038 | 6,052 | 3,872 | 20,794 | 191,134 | 46,698 | 87,877 |

Footnotes at end of table.

Table 1.6—SEPARATE RETURNS OF HUSBANDS AND WIVES: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Statutory adjustments | | | | | | | | | | Standard deduction | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | | Sick pay exclusion | | Moving expense deduction | | Employee business expense | | Self-employed retirement deduction | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| All returns, total | 131,390 | 164,952 | 20,429 | 32,646 | 30,282 | 19,497 | 83,714 | 104,348 | 3,721 | 8,460 | 1,862,760 | 1,389,875 |
| No adjusted gross income | 2,606 | 20,680 | (*) | (*) | (*) | (*) | 863 | 7,269 | (*) | (*) | - | - |
| $1 under $1,000 | (*) | (*) | - | - | | | | | - | - | 162,629 | 105,305 |
| $1,000 under $2,000 | (*) | (*) | - | - | | | | | - | - | 264,147 | 162,697 |
| $2,000 under $3,000 | 8,630 | 10,107 | - | - | 9,075 | 3,078 | 10,940 | 11,146 | - | - | 245,939 | 153,247 |
| $3,000 under $4,000 | (*) | (*) | (*) | (*) | | | | | - | - | 250,905 | 158,002 |
| $4,000 under $5,000 | 13,264 | 14,996 | (*) | (*) | | | 11,357 | 12,440 | - | - | 239,569 | 162,369 |
| $5,000 under $6,000 | (*) | (*) | (*) | (*) | (*) | (*) | 14,201 | 19,198 | - | - | 187,877 | 148,906 |
| $6,000 under $7,000 | 17,807 | 23,334 | (*) | (*) | | | | | - | - | 154,290 | 147,919 |
| $7,000 under $8,000 | 14,206 | 10,207 | (*) | (*) | 12,978 | 10,261 | 10,589 | 10,448 | (*) | (*) | 102,689 | 99,906 |
| $8,000 under $9,000 | 8,122 | 13,588 | - | - | | | | | (*) | (*) | 106,891 | 105,737 |
| $9,000 under $10,000 | 13,277 | 14,063 | (*) | (*) | | | 9,465 | 11,990 | - | - | 53,800 | 52,736 |
| $10,000 under $11,000 | 8,209 | 9,273 | (*) | (*) | - | - | 7,161 | 9,003 | - | - | 41,359 | 41,069 |
| $11,000 under $12,000 | 9,153 | 6,850 | (*) | (*) | (*) | (*) | 4,929 | 3,399 | - | - | 22,797 | 22,383 |
| $12,000 under $13,000 | | | - | - | (*) | (*) | | | (*) | (*) | 7,565 | 7,565 |
| $13,000 under $14,000 | 4,773 | 6,999 | (*) | (*) | - | - | 5,782 | 8,248 | - | - | 5,088 | 4,822 |
| $14,000 under $15,000 | (*) | (*) | (*) | (*) | (*) | (*) | | | - | - | 7,329 | 7,329 |
| $15,000 under $20,000 | 6,040 | 5,332 | (*) | (*) | - | - | 4,652 | 4,499 | (*) | (*) | 7,812 | 7,812 |
| $20,000 under $25,000 | 2,496 | 3,780 | (*) | (*) | (*) | (*) | 2,389 | 3,284 | (*) | (*) | 1,559 | 1,559 |
| $25,000 under $30,000 | 806 | 1,150 | (*) | (*) | (*) | (*) | 1,194 | 2,129 | 322 | 504 | 312 | 310 |
| $30,000 under $50,000 | 1,131 | 2,134 | (*) | (*) | - | - | | | 246 | 502 | | |
| $50,000 under $100,000 | 246 | 1,425 | - | - | (*) | (*) | 183 | 1,157 | (*) | (*) | 174 | 174 |
| $100,000 under $200,000 | 43 | 205 | (*) | (*) | (*) | (*) | | | (*) | (*) | (*) | (*) |
| $200,000 under $500,000 | 8 | 59 | 1 | 2 | 1 | 2 | 5 | 53 | 1 | 3 | 7 | 7 |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | 4 | 85 | - | - | - | - | 4 | 85 | - | - | - | - |
| Taxable returns, total | 118,919 | 124,483 | 16,202 | 8,282 | 27,582 | 17,509 | 78,187 | 90,270 | 3,704 | 8,422 | 1,375,291 | 1,068,841 |
| No adjusted gross income | | | - | - | - | - | | | (*) | (*) | - | - |
| $1 under $1,000 | 6,716 | 5,442 | - | - | - | - | | | - | - | (*) | (*) |
| $1,000 under $2,000 | | | - | - | (*) | (*) | | | - | - | 87,804 | 48,768 |
| $2,000 under $3,000 | | | - | - | (*) | (*) | 11,090 | 13,326 | - | - | 167,207 | 102,626 |
| $3,000 under $4,000 | (*) | (*) | (*) | (*) | - | - | | | - | - | 216,845 | 135,962 |
| $4,000 under $5,000 | 11,104 | 4,442 | (*) | (*) | (*) | (*) | (*) | (*) | - | - | 231,009 | 156,558 |
| $5,000 under $6,000 | (*) | (*) | (*) | (*) | (*) | (*) | | | - | - | 168,962 | 133,695 |
| $6,000 under $7,000 | 17,807 | 23,334 | (*) | (*) | | | 14,083 | 19,179 | - | - | 146,089 | 140,032 |
| $7,000 under $8,000 | 13,955 | 9,919 | (*) | (*) | | | | | (*) | (*) | 102,409 | 99,626 |
| $8,000 under $9,000 | 8,122 | 13,588 | - | - | 12,978 | 10,261 | 10,589 | 10,448 | - | - | 106,891 | 105,737 |
| $9,000 under $10,000 | 13,277 | 14,063 | (*) | (*) | | | 9,465 | 11,990 | - | - | 53,800 | 52,736 |
| $10,000 under $11,000 | 8,209 | 9,273 | (*) | (*) | - | - | 7,161 | 9,003 | - | - | 41,359 | 41,069 |
| $11,000 under $12,000 | 9,153 | 6,850 | (*) | (*) | (*) | (*) | 4,929 | 3,399 | - | - | 22,797 | 22,383 |
| $12,000 under $13,000 | | | - | - | (*) | (*) | | | (*) | (*) | 7,565 | 7,565 |
| $13,000 under $14,000 | 4,773 | 6,999 | (*) | (*) | - | - | 5,782 | 8,248 | - | - | 5,088 | 4,822 |
| $14,000 under $15,000 | (*) | (*) | (*) | (*) | (*) | (*) | | | - | - | 7,329 | 7,329 |
| $15,000 under $20,000 | 5,925 | 5,106 | (*) | (*) | - | - | 4,551 | 4,309 | (*) | (*) | 7,812 | 7,812 |
| $20,000 under $25,000 | 2,496 | 3,780 | (*) | (*) | (*) | (*) | 2,389 | 3,284 | (*) | (*) | 1,559 | 1,559 |
| $25,000 under $30,000 | 806 | 1,150 | (*) | (*) | (*) | (*) | 1,194 | 2,129 | 322 | 504 | 312 | 310 |
| $30,000 under $50,000 | 1,131 | 2,134 | (*) | (*) | - | - | | | 246 | 502 | | |
| $50,000 under $100,000 | 246 | 1,425 | - | - | (*) | (*) | 183 | 1,157 | (*) | (*) | 174 | 174 |
| $100,000 under $200,000 | 43 | 205 | (*) | (*) | (*) | (*) | | | (*) | (*) | (*) | (*) |
| $200,000 under $500,000 | 8 | 59 | 1 | 2 | 1 | 2 | 5 | 53 | 1 | 3 | 7 | 7 |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | 4 | 85 | - | - | - | - | 4 | 85 | - | - | - | - |
| Total nontaxable returns | 12,471 | 40,470 | (*) | (*) | (*) | (*) | 5,527 | 14,080 | (*) | (*) | 487,469 | 321,033 |
| All returns, summary: | | | | | | | | | | | | |
| Returns under $5,000 | 34,346 | 58,483 | (*) | (*) | 9,326 | 3,120 | 23,160 | 30,855 | (*) | (*) | 1,163,189 | 741,619 |
| Returns $5,000 under $10,000 | 60,868 | 65,869 | 8,912 | 4,633 | 17,203 | 12,752 | 34,255 | 41,637 | (*) | (*) | 605,547 | 555,204 |
| Returns $10,000 under $15,000 | 25,402 | 26,429 | 4,473 | 2,733 | 3,753 | 3,624 | 17,872 | 20,650 | (*) | (*) | 84,138 | 83,168 |
| Returns $15,000 or more | 10,774 | 14,169 | 964 | 779 | | | 8,427 | 11,208 | 1,531 | 1,567 | 9,886 | 9,882 |

Footnotes at end of table.

Table 1.6—SEPARATE RETURNS OF HUSBANDS AND WIVES: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Itemized deductions | | Number of exemptions | Income subject to tax | | Tax liability | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Total | | Income tax after credits | | Additional tax for tax preferences | |
| | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) | (35) |
| All returns, total | 518,924 | 1,221,023 | 4,869,509 | 1,869,161 | 7,799,268 | 1,891,891 | 1,620,942 | 1,858,430 | 1,593,887 | 317 | 2,283 |
| No adjusted gross income | - | - | 47,380 | - | - | 1,545 | 395 | - | - | 26 | 239 |
| $1 under $1,000 | (*) | (*) | 253,247 | (*) | (*) | 11,400 | 605 | (*) | (*) | | |
| $1,000 under $2,000 | 10,517 | 6,990 | 474,759 | 92,695 | 38,644 | 102,710 | 6,823 | 92,193 | 5,442 | - | - |
| $2,000 under $3,000 | 27,849 | 36,109 | 521,846 | 188,126 | 171,269 | 188,418 | 26,497 | 183,350 | 24,733 | - | - |
| $3,000 under $4,000 | 27,664 | 35,849 | 570,163 | 241,624 | 400,918 | 242,113 | 63,254 | 239,353 | 61,651 | - | - |
| $4,000 under $5,000 | 37,152 | 61,143 | 555,215 | 263,909 | 633,980 | 263,929 | 105,766 | 263,391 | 103,022 | - | - |
| $5,000 under $6,000 | 31,506 | 52,103 | 524,964 | 198,647 | 618,330 | 199,043 | 106,137 | 198,481 | 104,172 | - | - |
| $6,000 under $7,000 | 40,097 | 78,333 | 477,697 | 188,259 | 699,331 | 186,439 | 121,836 | 186,018 | 119,784 | - | - |
| $7,000 under $8,000 | 55,054 | 87,668 | 298,987 | 156,942 | 770,945 | 157,444 | 141,626 | 156,942 | 140,368 | - | - |
| $8,000 under $9,000 | 38,771 | 85,078 | 294,941 | 145,303 | 815,101 | 145,659 | 156,442 | 145,294 | 153,211 | - | - |
| $9,000 under $10,000 | 47,538 | 88,390 | 194,950 | 101,338 | 680,388 | 101,338 | 134,006 | 101,336 | 133,447 | (*) | (*) |
| $10,000 under $11,000 | 39,200 | 87,949 | 172,598 | 80,559 | 588,301 | 80,559 | 119,508 | 80,392 | 118,033 | - | - |
| $11,000 under $12,000 | 38,080 | 93,502 | 115,538 | 60,877 | 494,799 | 60,877 | 103,640 | 60,877 | 102,944 | - | - |
| $12,000 under $13,000 | 27,694 | 73,610 | 89,175 | 35,259 | 291,172 | 35,259 | 61,210 | 35,187 | 60,885 | - | - |
| $13,000 under $14,000 | 20,707 | 64,124 | 57,479 | 25,795 | 235,030 | 25,795 | 50,844 | 25,795 | 50,590 | - | - |
| $14,000 under $15,000 | 13,947 | 43,448 | 52,745 | 21,276 | 216,623 | 21,276 | 49,316 | 21,276 | 48,827 | (*) | (*) |
| $15,000 under $20,000 | 39,836 | 143,741 | 107,864 | 47,533 | 564,876 | 47,547 | 136,423 | 47,533 | 134,455 | - | - |
| $20,000 under $25,000 | 7,983 | 32,602 | 24,697 | 9,542 | 154,314 | 9,542 | 43,242 | 9,542 | 42,454 | - | - |
| $25,000 under $30,000 | 4,024 | 18,982 | 17,702 | 4,130 | 83,993 | 4,145 | 26,362 | 4,130 | 25,975 | - | - |
| $30,000 under $50,000 | 3,989 | 35,923 | 11,673 | 4,175 | 104,553 | 4,175 | 36,975 | 4,174 | 36,247 | 161 | 345 |
| $50,000 under $100,000 | 1,861 | 23,946 | 4,364 | 2,034 | 102,207 | 2,035 | 46,381 | 2,034 | 45,758 | | |
| $100,000 under $200,000 | 414 | 14,561 | 1,045 | 427 | 41,561 | 431 | 21,455 | 427 | 21,052 | 63 | 352 |
| $200,000 under $500,000 | 151 | 15,789 | 350 | 150 | 30,225 | 153 | 19,000 | 146 | 18,346 | 44 | 638 |
| $500,000 under $1,000,000 | 38 | 8,849 | 83 | 36 | 17,117 | 36 | 11,468 | 34 | 11,065 | 15 | 397 |
| $1,000,000 or more | 23 | 31,407 | 47 | 23 | 45,580 | 23 | 31,731 | 23 | 31,424 | 5 | 304 |
| Taxable returns, total | 483,154 | 1,152,944 | 3,423,805 | 1,858,435 | 7,781,836 | 1,858,470 | 1,616,775 | 1,858,430 | 1,593,887 | 317 | 2,283 |
| No adjusted gross income | - | - | 91 | - | - | 528 | 257 | - | - | 26 | 239 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | | | (*) | (*) | | |
| $1,000 under $2,000 | (*) | (*) | 92,193 | 92,193 | 38,508 | 92,193 | 5,753 | 92,193 | 5,442 | - | - |
| $2,000 under $3,000 | 16,143 | 15,691 | 234,396 | 183,350 | 168,705 | 183,350 | 25,695 | 183,350 | 24,733 | - | - |
| $3,000 under $4,000 | 22,508 | 22,481 | 389,470 | 239,353 | 398,567 | 239,353 | 62,779 | 239,353 | 61,651 | - | - |
| $4,000 under $5,000 | 32,382 | 51,182 | 472,967 | 263,391 | 633,827 | 263,391 | 105,590 | 263,391 | 103,022 | - | - |
| $5,000 under $6,000 | 29,519 | 46,562 | 389,090 | 198,481 | 618,034 | 198,481 | 105,927 | 198,481 | 104,172 | - | - |
| $6,000 under $7,000 | 39,929 | 77,081 | 411,117 | 186,018 | 689,431 | 186,018 | 121,735 | 186,018 | 119,784 | - | - |
| $7,000 under $8,000 | 54,533 | 85,380 | 293,744 | 156,942 | 770,945 | 156,942 | 141,340 | 156,942 | 140,368 | - | - |
| $8,000 under $9,000 | 38,403 | 83,556 | 291,065 | 145,294 | 815,096 | 145,294 | 156,209 | 145,294 | 153,211 | - | - |
| $9,000 under $10,000 | 47,538 | 88,390 | 194,950 | 101,338 | 680,388 | 101,338 | 134,006 | 101,336 | 133,447 | (*) | (*) |
| $10,000 under $11,000 | 39,033 | 87,435 | 172,260 | 80,392 | 587,384 | 80,392 | 119,465 | 80,392 | 118,033 | - | - |
| $11,000 under $12,000 | 38,080 | 93,502 | 115,538 | 60,877 | 494,799 | 60,877 | 103,640 | 60,877 | 102,944 | - | - |
| $12,000 under $13,000 | 27,622 | 73,011 | 89,031 | 35,187 | 290,957 | 35,187 | 61,195 | 35,187 | 60,885 | - | - |
| $13,000 under $14,000 | 20,707 | 64,124 | 57,479 | 25,795 | 235,030 | 25,795 | 50,844 | 25,795 | 50,590 | - | - |
| $14,000 under $15,000 | 13,947 | 43,448 | 52,745 | 21,276 | 216,623 | 21,276 | 49,316 | 21,276 | 48,827 | (*) | (*) |
| $15,000 under $20,000 | 39,721 | 142,187 | 107,331 | 47,533 | 564,876 | 47,533 | 136,422 | 47,533 | 134,455 | - | - |
| $20,000 under $25,000 | 7,983 | 32,602 | 24,697 | 9,542 | 154,314 | 9,542 | 43,242 | 9,542 | 42,454 | - | - |
| $25,000 under $30,000 | 4,009 | 18,562 | 17,642 | 4,130 | 83,993 | 4,130 | 26,352 | 4,130 | 25,975 | - | - |
| $30,000 under $50,000 | 3,984 | 35,732 | 11,651 | 4,174 | 104,535 | 4,175 | 36,975 | 4,174 | 36,247 | 161 | 345 |
| $50,000 under $100,000 | 1,860 | 23,726 | 4,362 | 2,034 | 102,207 | 2,034 | 46,381 | 2,034 | 45,758 | | |
| $100,000 under $200,000 | 407 | 13,543 | 1,023 | 427 | 41,561 | 429 | 21,453 | 427 | 21,052 | 63 | 352 |
| $200,000 under $500,000 | 146 | 14,457 | 336 | 148 | 29,870 | 153 | 19,000 | 146 | 18,346 | 44 | 638 |
| $500,000 under $1,000,000 | 36 | 7,968 | 77 | 35 | 16,595 | 36 | 11,468 | 34 | 11,065 | 15 | 397 |
| $1,000,000 or more | 23 | 31,407 | 47 | 23 | 45,580 | 23 | 31,731 | 23 | 31,424 | 5 | 304 |
| Total nontaxable returns | 35,770 | 68,078 | 1,445,704 | 10,726 | 17,431 | 33,421 | 4,169 | - | - | - | - |
| All returns, summary: | | | | | | | | | | | |
| Returns under $5,000 | 108,011 | 141,018 | 2,422,610 | 786,856 | 1,244,822 | 810,115 | 203,340 | 778,789 | 194,850 | 26 | 238 |
| Returns $5,000 under $10,000 | 212,966 | 391,572 | 1,791,539 | 790,489 | 3,584,096 | 789,923 | 660,048 | 788,071 | 650,982 | (*) | (*) |
| Returns $10,000 under $15,000 | 139,628 | 362,633 | 487,535 | 223,766 | 1,825,925 | 223,766 | 384,518 | 223,527 | 381,280 | (*) | (*) |
| Returns $15,000 or more | 58,319 | 325,801 | 167,825 | 68,050 | 1,144,425 | 68,087 | 373,037 | 68,043 | 366,776 | 288 | 2,036 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]Adjusted gross income less deficit.

NOTE: Amount detail may not add to total because of rounding.

Table 1.7--RETURNS OF SINGLE PERSONS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Number of returns | Adjusted gross income | Salaries and wages (gross) | | Business or profession | | | | Farm | | | | Partnership | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Net profit | | Net loss | | Net profit | | Net loss | | Net profit | | Net loss | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| All returns, total | 27,836,625 | [1]128,558,285 | 24,906,476 | 105,101,731 | 634,659 | 2,567,074 | 211,848 | 456,738 | 224,778 | 600,766 | 104,216 | 223,667 | 231,253 | 1,113,122 | 111,391 | 347,848 |
| No adjusted gross income | 152,448 | -435,706 | 52,488 | 130,436 | 4,602 | 15,091 | 41,449 | 172,353 | 1,223 | 2,482 | 20,727 | 86,610 | 2,592 | 8,776 | 8,152 | 93,230 |
| $1 under $1,000 | 4,951,143 | 2,666,849 | 4,722,207 | 2,556,643 | 64,448 | 38,606 | 16,620 | 22,832 | 27,961 | 12,508 | 10,162 | 11,571 | 6,054 | 3,198 | 4,543 | 12,751 |
| $1,000 under $2,000 | 4,638,426 | 6,873,550 | 4,242,539 | 6,112,522 | 97,089 | 113,306 | 15,785 | 21,851 | 39,020 | 36,649 | 8,274 | 9,457 | 22,283 | 30,048 | 5,976 | 6,023 |
| $2,000 under $3,000 | 3,346,485 | 8,297,902 | 2,901,712 | 6,956,579 | 95,223 | 163,200 | 17,044 | 20,235 | 33,188 | 42,695 | 10,298 | 10,877 | 14,770 | 24,162 | 3,410 | 5,182 |
| $3,000 under $4,000 | 2,681,431 | 9,354,497 | 2,232,151 | 7,576,447 | 61,147 | 140,777 | 15,911 | 22,511 | 23,408 | 47,519 | 10,085 | 10,633 | 23,926 | 48,615 | 3,307 | 2,233 |
| $4,000 under $5,000 | 2,496,724 | 11,173,438 | 2,206,394 | 9,614,031 | 52,107 | 152,062 | 14,206 | 19,695 | 20,875 | 51,335 | 6,783 | 9,357 | 16,036 | 35,696 | 9,380 | 11,306 |
| $5,000 under $6,000 | 2,078,470 | 11,402,342 | 1,863,873 | 9,911,883 | 43,923 | 148,211 | 9,558 | 16,537 | 13,803 | 39,668 | 5,911 | 6,913 | 17,402 | 64,213 | 10,869 | 7,090 |
| $6,000 under $7,000 | 1,573,823 | 10,217,154 | 1,433,571 | 9,019,117 | 32,105 | 116,921 | 10,409 | 12,800 | 13,062 | 40,980 | 6,522 | 5,344 | 15,187 | 36,583 | | |
| $7,000 under $8,000 | 1,317,027 | 9,850,474 | 1,199,415 | 8,728,229 | 30,057 | 142,361 | 13,725 | 19,209 | 9,384 | 33,667 | 4,686 | 5,675 | 19,958 | 41,477 | 10,753 | 5,006 |
| $8,000 under $9,000 | 1,066,372 | 9,046,746 | 978,723 | 8,006,099 | 21,634 | 108,863 | 10,199 | 11,907 | 7,548 | 33,161 | 4,422 | 7,309 | 8,950 | 27,227 | 5,804 | 3,775 |
| $9,000 under $10,000 | 776,239 | 7,334,658 | 725,989 | 6,592,308 | 18,041 | 87,045 | 8,473 | 11,898 | 6,731 | 28,299 | 3,682 | 2,957 | 3,797 | 5,394 | 4,260 | 3,810 |
| $10,000 under $11,000 | 653,807 | 6,848,932 | 598,456 | 6,024,657 | 14,264 | 89,165 | 6,301 | 8,823 | 4,516 | 25,997 | 1,882 | 2,354 | 4,191 | 6,987 | 6,323 | 8,077 |
| $11,000 under $12,000 | 482,419 | 5,532,605 | 435,814 | 4,764,901 | 16,043 | 91,226 | 4,419 | 7,259 | 3,811 | 17,018 | 2,193 | 3,597 | 6,852 | 24,135 | 4,343 | 4,238 |
| $12,000 under $13,000 | 369,906 | 4,612,045 | 328,482 | 3,917,312 | 9,638 | 58,271 | 5,177 | 7,410 | 3,344 | 15,462 | (*) | (*) | 7,111 | 57,250 | | |
| $13,000 under $14,000 | 274,508 | 3,693,768 | 252,868 | 3,239,467 | 6,685 | 36,772 | 3,406 | 3,651 | 1,988 | 11,592 | 1,332 | 1,839 | (*) | (*) | 6,966 | 10,057 |
| $14,000 under $15,000 | 197,418 | 2,859,678 | 169,325 | 2,279,796 | 8,123 | 63,745 | 2,226 | 3,405 | 1,682 | 13,729 | (*) | (*) | 9,233 | 39,666 | | |
| $15,000 under $20,000 | 471,528 | 7,950,138 | 379,582 | 5,726,847 | 25,195 | 232,271 | 8,780 | 14,617 | 5,680 | 48,596 | 1,693 | 4,680 | 17,758 | 101,054 | 8,902 | 12,660 |
| $20,000 under $25,000 | 137,820 | 3,056,023 | 94,414 | 1,737,832 | 12,732 | 163,288 | 2,744 | 8,157 | 3,058 | 29,854 | 883 | 3,513 | 6,343 | 56,860 | 6,241 | 30,201 |
| $25,000 under $30,000 | 60,252 | 1,646,181 | 35,630 | 739,207 | 6,531 | 117,506 | 1,688 | 7,854 | 1,472 | 15,543 | 555 | 2,969 | 5,515 | 67,752 | 3,140 | 14,588 |
| $30,000 under $50,000 | 73,047 | 2,724,734 | 35,638 | 835,990 | 10,259 | 243,869 | 2,308 | 9,157 | 2,033 | 30,778 | 1,454 | 9,023 | 12,381 | 194,919 | 4,682 | 24,383 |
| $50,000 under $100,000 | 28,118 | 1,855,764 | 13,361 | 419,153 | 3,856 | 168,167 | 935 | 13,106 | 724 | 15,371 | 761 | 9,182 | 4,766 | 123,673 | 2,884 | 33,695 |
| $100,000 under $200,000 | 6,860 | 913,282 | 2,898 | 143,040 | 758 | 47,867 | 311 | 7,368 | 192 | 5,380 | 288 | 8,789 | 1,292 | 50,342 | 977 | 21,063 |
| $200,000 under $500,000 | 1,917 | 551,999 | 742 | 49,197 | 166 | 19,071 | 128 | 8,178 | 55 | 1,716 | 135 | 4,240 | 331 | 25,909 | 368 | 25,808 |
| $500,000 under $1,000,000 | 296 | 199,265 | 138 | 13,775 | 29 | 8,319 | 26 | 3,086 | 12 | 485 | 17 | 565 | 43 | 9,627 | 76 | 5,456 |
| $1,000,000 or more | 141 | 331,967 | 66 | 6,263 | 4 | 1,094 | 20 | 2,839 | 8 | 282 | 11 | 2,460 | 21 | 6,829 | 35 | 7,216 |
| Taxable returns, total | 17,271,737 | [1]116,836,984 | 15,461,446 | 95,160,760 | 430,656 | 2,325,460 | 130,445 | 223,067 | 132,344 | 496,690 | 57,437 | 106,303 | 188,492 | 1,047,606 | 90,884 | 226,594 |
| No adjusted gross income | 108 | -10,735 | 37 | 2,318 | 13 | 755 | 52 | 3,732 | (*) | (*) | (*) | (*) | (*) | (*) | 73 | 12,558 |
| $1 under $1,000 | 22,306 | 20,764 | 16,251 | 12,243 | - | - | - | - | - | - | - | - | - | - | | |
| $1,000 under $2,000 | 62,349 | 99,948 | 45,928 | 44,471 | 2,298 | 4,142 | (*) | (*) | - | - | - | - | - | - | 6,010 | 3,246 |
| $2,000 under $3,000 | 2,695,334 | 6,776,580 | 2,523,710 | 6,182,839 | 65,349 | 114,812 | 13,647 | 16,823 | 17,949 | 24,128 | 4,739 | 5,872 | 6,201 | 9,556 | | |
| $3,000 under $4,000 | 2,514,141 | 8,781,529 | 2,156,056 | 7,344,317 | 55,789 | 131,658 | 13,349 | 15,458 | 19,865 | 38,108 | 9,371 | 9,022 | 21,185 | 40,463 | | |
| $4,000 under $5,000 | 2,453,707 | 10,978,644 | 2,186,722 | 9,523,380 | 49,361 | 143,702 | 13,632 | 18,514 | 18,029 | 40,478 | 6,136 | 8,077 | 16,036 | 35,696 | 9,349 | 10,496 |
| $5,000 under $6,000 | 2,064,053 | 11,321,774 | 1,856,475 | 9,879,463 | 43,535 | 146,563 | 9,260 | 15,137 | 12,982 | 35,779 | 5,742 | 5,630 | 17,401 | 64,073 | 21,393 | 11,035 |
| $6,000 under $7,000 | 1,567,300 | 10,175,428 | 1,432,736 | 9,014,492 | 31,567 | 115,782 | 10,288 | 12,339 | 12,223 | 35,888 | 6,020 | 5,089 | 15,020 | 35,768 | | |
| $7,000 under $8,000 | 1,306,145 | 9,767,644 | 1,194,989 | 8,699,515 | 29,730 | 139,918 | 13,402 | 17,658 | 8,989 | 31,776 | 4,685 | 5,665 | 19,958 | 41,477 | | |
| $8,000 under $9,000 | 1,063,843 | 9,024,924 | 978,271 | 8,003,176 | 21,344 | 106,255 | 9,948 | 11,558 | 7,547 | 33,086 | 4,420 | 7,307 | 8,950 | 27,227 | 5,800 | 3,204 |
| $9,000 under $10,000 | 773,757 | 7,311,135 | 723,901 | 6,573,426 | 17,672 | 84,807 | 8,473 | 11,898 | 6,531 | 27,251 | 3,682 | 2,957 | 3,696 | 5,333 | 4,260 | 3,810 |
| $10,000 under $11,000 | 653,514 | 6,845,774 | 598,289 | 6,024,031 | 14,264 | 89,165 | 6,300 | 8,595 | 4,340 | 24,694 | 1,882 | 2,354 | 4,191 | 6,987 | 6,322 | 8,026 |
| $11,000 under $12,000 | 480,313 | 5,508,491 | 435,814 | 4,764,901 | 16,043 | 91,226 | 4,419 | 7,259 | 3,645 | 16,774 | 2,193 | 3,597 | 6,852 | 24,135 | 4,343 | 4,238 |
| $12,000 under $13,000 | 369,905 | 4,612,032 | 328,482 | 3,917,312 | 9,637 | 58,256 | 5,177 | 7,410 | 3,344 | 15,462 | (*) | (*) | 7,111 | 57,250 | | |
| $13,000 under $14,000 | 274,291 | 3,690,783 | 252,868 | 3,239,467 | 6,584 | 36,651 | 3,406 | 3,651 | 1,988 | 11,592 | 1,332 | 1,839 | (*) | (*) | 6,935 | 9,743 |
| $14,000 under $15,000 | 195,731 | 2,835,326 | 169,325 | 2,279,796 | 8,092 | 62,796 | 2,226 | 3,405 | 1,682 | 13,729 | (*) | (*) | 9,233 | 39,666 | | |
| $15,000 under $20,000 | 469,313 | 7,913,446 | 379,160 | 5,724,441 | 25,191 | 231,825 | 8,675 | 13,702 | 5,679 | 48,550 | 1,691 | 4,544 | 17,758 | 101,054 | 8,902 | 12,660 |
| $20,000 under $25,000 | 136,420 | 3,025,038 | 94,116 | 1,730,047 | 12,656 | 163,090 | 2,715 | 6,945 | 3,058 | 29,854 | 880 | 3,469 | 6,271 | 56,790 | 5,693 | 19,096 |
| $25,000 under $30,000 | 59,710 | 1,631,000 | 35,596 | 738,284 | 6,531 | 117,506 | 1,654 | 6,284 | 1,472 | 15,543 | 555 | 2,969 | 5,515 | 67,752 | 3,106 | 14,453 |
| $30,000 under $50,000 | 72,474 | 2,701,814 | 35,611 | 833,946 | 10,215 | 242,925 | 2,294 | 8,901 | 2,033 | 30,778 | 1,453 | 9,022 | 12,367 | 194,858 | 4,408 | 22,035 |
| $50,000 under $100,000 | 27,864 | 1,839,499 | 13,273 | 417,025 | 3,835 | 167,321 | 925 | 12,511 | 723 | 15,366 | 737 | 7,968 | 4,696 | 123,130 | 2,841 | 32,521 |
| $100,000 under $200,000 | 6,816 | 907,657 | 2,895 | 143,032 | 753 | 47,849 | 310 | 7,149 | 189 | 5,369 | 286 | 8,595 | 1,288 | 50,342 | 972 | 21,011 |
| $200,000 under $500,000 | 1,909 | 549,521 | 738 | 48,800 | 165 | 19,064 | 127 | 8,148 | 55 | 1,716 | 135 | 4,240 | 330 | 25,884 | 368 | 25,808 |
| $500,000 under $1,000,000 | 294 | 198,252 | 138 | 13,775 | 28 | 8,298 | 26 | 3,086 | 12 | 485 | 17 | 565 | 43 | 9,627 | 75 | 5,455 |
| $1,000,000 or more | 140 | 330,716 | 65 | 6,263 | 4 | 1,094 | 20 | 2,839 | 8 | 282 | 11 | 2,460 | 21 | 6,829 | 34 | 7,199 |
| Total nontaxable returns | 10,564,888 | [1]11,721,304 | 9,445,030 | 9,940,972 | 204,003 | 241,613 | 81,403 | 233,669 | 92,434 | 104,077 | 46,779 | 117,363 | 42,761 | 65,516 | 20,507 | 121,259 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 18,266,657 | [1]37,930,529 | 16,357,491 | 32,946,658 | 374,616 | 623,042 | 121,015 | 279,476 | 145,675 | 193,190 | 66,329 | 138,505 | 85,661 | 150,496 | 34,768 | 130,725 |
| Returns $5,000 under $10,000 | 6,811,931 | 47,851,374 | 6,201,571 | 42,257,636 | 145,760 | 603,400 | 52,364 | 72,351 | 50,528 | 175,775 | 25,223 | 28,198 | 65,294 | 174,894 | 31,686 | 19,679 |
| Returns $10,000 under $15,000 | 1,978,058 | 23,547,028 | 1,784,945 | 20,226,134 | 54,753 | 339,179 | 21,529 | 30,548 | 15,341 | 83,797 | 6,867 | 11,543 | 31,848 | 150,768 | 17,632 | 22,373 |
| Returns $15,000 or more | 779,979 | 19,229,354 | 562,469 | 9,671,303 | 59,530 | 1,001,452 | 16,940 | 74,362 | 13,234 | 148,006 | 5,797 | 45,422 | 48,450 | 636,964 | 27,305 | 175,071 |

Footnotes at end of table.

Table 1.7--RETURNS OF SINGLE PERSONS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Small Business Corporations | | | | Sales of capital assets, net gain | | Sales of capital assets, net loss | | Sales of property *other* than capital assets | | | | Dividends in adjusted gross income | | Interest received | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Net profit | | Net loss | | | | | | Net gain | | Net loss | | | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
| All returns, total | 62,166 | 338,097 | 23,208 | 80,133 | 1,472,169 | 2,851,796 | 431,419 | 271,225 | 55,204 | 75,505 | 32,501 | 61,697 | 2,403,960 | 5,229,271 | 10,049,556 | 7,711,306 |
| No adjusted gross income | 50 | 522 | 3,243 | 35,709 | 16,478 | 47,345 | 15,603 | 10,192 | 2,976 | 6,581 | 3,081 | 12,470 | 24,032 | 22,079 | 58,449 | 37,429 |
| $1 under $1,000 | (*) | (*) | | | 39,027 | 18,727 | 14,632 | 9,759 | (*) | (*) | 3,389 | 4,289 | 100,497 | 23,410 | 772,414 | 102,743 |
| $1,000 under $2,000 | 10,452 | 11,214 | | | 119,529 | 43,201 | 27,048 | 16,181 | 8,381 | 3,898 | | | 183,100 | 86,333 | 1,239,380 | 341,970 |
| $2,000 under $3,000 | | | 6,884 | 6,001 | 120,458 | 70,946 | 24,960 | 15,714 | 4,933 | 2,375 | 5,636 | 7,112 | 217,134 | 144,904 | 1,106,004 | 555,140 |
| $3,000 under $4,000 | 13,438 | 27,291 | | | 132,938 | 81,489 | 38,635 | 27,739 | 3,645 | 1,790 | 2,020 | 5,587 | 240,117 | 219,697 | 932,941 | 692,232 |
| $4,000 under $5,000 | | | | | 98,965 | 56,870 | 33,631 | 15,648 | 5,227 | 10,856 | (*) | (*) | 198,317 | 195,936 | 884,969 | 626,210 |
| $5,000 under $6,000 | | | | | 141,284 | 104,431 | 15,649 | 13,613 | 4,335 | 3,342 | (*) | (*) | 187,778 | 222,358 | 828,791 | 629,551 |
| $6,000 under $7,000 | | | 5,447 | 7,154 | 67,321 | 41,023 | 28,679 | 15,550 | 1,480 | 1,186 | 1,919 | 757 | 143,448 | 119,191 | 671,759 | 446,841 |
| $7,000 under $8,000 | 19,632 | 59,960 | | | 68,007 | 71,707 | 29,121 | 17,850 | 1,890 | 2,384 | 2,170 | 3,544 | 127,411 | 179,210 | 621,577 | 462,508 |
| $8,000 under $9,000 | | | | | 78,229 | 127,190 | 25,521 | 16,831 | 4,091 | 9,401 | (*) | (*) | 104,586 | 122,467 | 573,318 | 379,724 |
| $9,000 under $10,000 | | | - | - | 68,965 | 110,912 | 11,264 | 6,501 | | | 1,416 | 2,559 | 102,921 | 168,165 | 397,296 | 279,325 |
| $10,000 under $11,000 | | | | | 65,706 | 102,614 | 20,057 | 7,499 | 1,216 | 2,897 | | | 103,903 | 143,201 | 410,378 | 317,020 |
| $11,000 under $12,000 | 5,473 | 20,819 | | | 55,622 | 61,095 | 18,163 | 12,534 | | | 1,466 | 1,183 | 88,197 | 181,273 | 313,296 | 279,221 |
| $12,000 under $13,000 | | | 2,970 | 6,077 | 60,823 | 68,509 | 12,733 | 9,635 | 6,639 | 4,737 | | | 74,423 | 141,833 | 256,097 | 269,576 |
| $13,000 under $14,000 | | | | | 31,962 | 47,898 | 8,896 | 3,962 | | | - | - | 63,303 | 98,477 | 181,307 | 167,766 |
| $14,000 under $15,000 | - | - | | | 43,676 | 76,642 | 16,174 | 7,209 | | | (*) | (*) | 56,859 | 151,546 | 146,904 | 168,601 |
| $15,000 under $20,000 | 4,118 | 23,631 | 1,938 | 2,788 | 126,175 | 293,871 | 44,920 | 29,499 | 2,926 | 4,912 | 1,761 | 1,793 | 185,534 | 491,722 | 382,525 | 722,932 |
| $20,000 under $25,000 | 2,069 | 22,132 | 1,275 | 4,767 | 52,684 | 203,345 | 14,345 | 10,432 | 2,398 | 5,346 | 563 | 1,380 | 79,336 | 361,771 | 119,542 | 374,822 |
| $25,000 under $30,000 | 2,570 | 29,199 | | | 24,278 | 130,915 | 11,589 | 7,825 | 1,073 | 1,162 | 284 | 501 | 39,158 | 282,491 | 52,465 | 183,445 |
| $30,000 under $50,000 | 1,735 | 27,258 | 813 | 5,002 | 38,108 | 263,541 | 12,988 | 11,472 | 1,250 | 3,269 | 1,105 | 2,443 | 53,461 | 587,857 | 66,207 | 336,527 |
| $50,000 under $100,000 | 1,602 | 43,122 | 390 | 4,292 | 15,846 | 278,748 | 5,107 | 4,093 | 786 | 4,620 | 565 | 3,426 | 22,240 | 503,154 | 25,393 | 182,503 |
| $100,000 under $200,000 | 464 | 23,469 | 152 | 2,588 | 4,430 | 182,167 | 1,287 | 1,109 | 305 | 2,413 | 236 | 1,579 | 6,033 | 331,974 | 6,353 | 81,810 |
| $200,000 under $500,000 | 117 | 13,958 | 68 | 3,821 | 1,339 | 155,587 | 339 | 304 | 120 | 1,940 | 66 | 1,014 | 1,764 | 238,549 | 1,778 | 44,276 |
| $500,000 under $1,000,000 | 11 | 2,490 | 14 | 1,000 | 212 | 66,075 | 55 | 51 | 20 | 489 | 21 | 133 | 271 | 84,356 | 277 | 12,474 |
| $1,000,000 or more | 14 | 29,341 | 14 | 934 | 107 | 146,948 | 23 | 23 | 17 | 1,449 | 8 | 81 | 137 | 127,317 | 136 | 16,660 |
| Taxable returns, total | 54,681 | 327,162 | 17,107 | 41,246 | 1,216,384 | 2,647,943 | 348,825 | 214,523 | 39,737 | 63,331 | 22,609 | 36,891 | 1,953,383 | 4,843,020 | 7,518,092 | 6,760,307 |
| No adjusted gross income | (*) | (*) | 44 | 4,448 | 97 | 11,080 | (*) | (*) | 15 | 621 | (*) | (*) | 94 | 3,129 | 96 | 1,852 |
| $1 under $1,000 | - | - | - | - | (*) | (*) | (*) | (*) | - | - | - | - | (*) | (*) | 16,133 | 6,426 |
| $1,000 under $2,000 | | | - | - | 16,516 | 5,631 | (*) | (*) | | | - | - | 23,064 | 8,692 | 45,914 | 22,513 |
| $2,000 under $3,000 | 16,902 | 31,839 | (*) | (*) | 60,367 | 37,069 | 10,222 | 4,944 | 3,900 | 1,913 | | | 98,118 | 49,759 | 728,199 | 256,594 |
| $3,000 under $4,000 | | | (*) | (*) | 116,479 | 70,889 | 29,949 | 21,964 | 3,049 | 1,252 | | | 215,696 | 184,132 | 848,407 | 593,643 |
| $4,000 under $5,000 | | | | | | | | | | | 5,248 | 9,450 | | | | |
| | | | (*) | (*) | 92,554 | 53,486 | 29,349 | 12,315 | 4,809 | 10,678 | | | 189,538 | 175,886 | 859,531 | 584,318 |
| $5,000 under $6,000 | | | (*) | (*) | 136,858 | 93,170 | 15,007 | 12,971 | 4,214 | 3,305 | (*) | (*) | 184,848 | 214,857 | 816,825 | 620,696 |
| $6,000 under $7,000 | | | (*) | (*) | 66,734 | 40,607 | 28,678 | 15,549 | (*) | (*) | 1,919 | 757 | 143,196 | 118,644 | 666,488 | 438,153 |
| $7,000 under $8,000 | 19,631 | 59,958 | (*) | (*) | 63,584 | 69,116 | 29,121 | 17,850 | 1,624 | 1,912 | 2,097 | 3,485 | 123,185 | 160,394 | 613,077 | 456,081 |
| $8,000 under $9,000 | | | (*) | (*) | 76,209 | 123,867 | 25,520 | 16,830 | 3,988 | 9,363 | 4,052 | 1,074 | 102,593 | 109,045 | 571,207 | 378,966 |
| $9,000 under $10,000 | | | - | - | 68,840 | 109,347 | 11,096 | 6,333 | | | | | 102,729 | 166,412 | 397,104 | 279,198 |
| $10,000 under $11,000 | | | (*) | (*) | 65,589 | 101,311 | 20,057 | 7,499 | 1,216 | 2,897 | | | 103,902 | 142,914 | 410,261 | 316,968 |
| $11,000 under $12,000 | | | (*) | (*) | 55,289 | 60,420 | 18,163 | 12,534 | | | 1,464 | 1,167 | 86,258 | 170,101 | 311,190 | 275,116 |
| $12,000 under $13,000 | 5,473 | 20,819 | (*) | (*) | 60,822 | 68,508 | 12,733 | 9,635 | 4,147 | 2,853 | | | 74,423 | 141,833 | 256,097 | 269,576 |
| $13,000 under $14,000 | | | (*) | (*) | 31,861 | 47,071 | 8,896 | 3,962 | | | - | - | 63,187 | 97,879 | 181,090 | 167,059 |
| $14,000 under $15,000 | - | - | (*) | (*) | 42,020 | 75,208 | 16,143 | 7,178 | 2,492 | 1,884 | (*) | (*) | 55,172 | 139,888 | 145,217 | 157,551 |
| $15,000 under $20,000 | 4,118 | 23,631 | 1,938 | 2,788 | 125,298 | 288,341 | 44,005 | 28,707 | 2,924 | 4,902 | 1,761 | 1,793 | 183,325 | 473,813 | 381,574 | 717,774 |
| $20,000 under $25,000 | 2,044 | 22,100 | (*) | (*) | 51,570 | 177,203 | 14,316 | 10,403 | 2,326 | 5,313 | 535 | 1,355 | 78,265 | 355,607 | 118,396 | 370,777 |
| $25,000 under $30,000 | 2,570 | 29,199 | (*) | (*) | 24,278 | 130,915 | 11,589 | 7,825 | 1,073 | 1,162 | 284 | 501 | 38,616 | 274,514 | 51,923 | 179,936 |
| $30,000 under $50,000 | 1,735 | 27,258 | 798 | 4,882 | 37,555 | 255,819 | 12,969 | 11,459 | 1,240 | 3,266 | 1,091 | 2,407 | 52,936 | 584,984 | 65,634 | 335,070 |
| $50,000 under $100,000 | 1,597 | 42,842 | 383 | 4,135 | 15,807 | 278,223 | 4,993 | 3,991 | 779 | 4,536 | 562 | 3,411 | 22,012 | 492,776 | 25,231 | 179,236 |
| $100,000 under $200,000 | 464 | 23,469 | 151 | 2,425 | 4,413 | 181,703 | 1,280 | 1,102 | 305 | 2,413 | 235 | 1,574 | 5,993 | 327,835 | 6,317 | 80,894 |
| $200,000 under $500,000 | 116 | 13,958 | 68 | 3,821 | 1,338 | 155,458 | 335 | 300 | 120 | 1,940 | 66 | 1,014 | 1,759 | 237,934 | 1,771 | 43,403 |
| $500,000 under $1,000,000 | 11 | 2,490 | 14 | 1,000 | 211 | 66,068 | 54 | 50 | 20 | 489 | 21 | 133 | 270 | 84,276 | 275 | 11,975 |
| $1,000,000 or more | 14 | 29,341 | 13 | 933 | 107 | 146,948 | 23 | 23 | 17 | 1,449 | 7 | 81 | 136 | 126,193 | 135 | 16,532 |
| Total nontaxable returns | 7,485 | 10,935 | 6,101 | 38,887 | 255,785 | 203,853 | 82,594 | 56,701 | 15,467 | 12,174 | 9,892 | 24,806 | 450,577 | 386,246 | 2,531,464 | 951,000 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 24,361 | 42,718 | 10,127 | 41,710 | 527,395 | 318,578 | 154,509 | 95,233 | 26,658 | 25,958 | 14,955 | 32,045 | 963,197 | 692,358 | 4,994,157 | 2,355,725 |
| Returns $5,000 under $10,000 | 19,632 | 59,960 | 5,447 | 7,154 | 423,806 | 455,263 | 110,234 | 70,345 | 11,796 | 16,313 | 11,411 | 16,095 | 666,144 | 811,391 | 3,092,741 | 2,197,948 |
| Returns $10,000 under $15,000 | 5,473 | 20,919 | 2,970 | 6,077 | 257,789 | 356,759 | 76,023 | 40,838 | 7,855 | 7,635 | 1,526 | 1,208 | 386,685 | 716,330 | 1,307,982 | 1,202,184 |
| Returns $15,000 or more | 12,700 | 214,600 | 4,664 | 25,192 | 263,179 | 1,721,197 | 90,653 | 64,808 | 8,895 | 25,599 | 4,609 | 12,350 | 387,934 | 3,009,190 | 654,676 | 1,955,450 |

Footnotes at end of table.

Table 1.7--RETURNS OF SINGLE PERSONS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Pensions and annuities (taxable portion) | | Rents | | | | Royalties | | | | Estates and trusts | | | | State income tax refunds | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Net income | | Net loss | | Net income | | Net loss | | Net income | | Net loss | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) |
| All returns, total | 1,181,530 | 2,960,769 | 848,248 | 1,335,181 | 404,424 | 412,874 | 113,458 | 229,617 | 3,934 | 5,989 | 277,730 | 885,775 | 17,428 | 30,724 | 539,650 | 50,222 |
| No adjusted gross income | 790 | 1,331 | 6,125 | 13,001 | 28,002 | 81,644 | 964 | 3,454 | (*) | (*) | 541 | 2,698 | 149 | 3,071 | 2,770 | 300 |
| $1 under $1,000 | 17,468 | 11,933 | 31,714 | 14,393 | 16,665 | 15,662 | (*) | (*) | - | - | 14,931 | 4,457 | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 80,673 | 74,779 | 106,894 | 87,090 | 32,137 | 31,255 | 10,979 | 3,592 | - | - | 21,073 | 14,635 | (*) | (*) | 24,451 | 1,143 |
| $2,000 under $3,000 | 175,241 | 244,197 | 120,136 | 118,020 | 28,158 | 12,399 | 7,463 | 2,295 | (*) | (*) | 19,246 | 20,475 | (*) | (*) | 25,175 | 1,153 |
| $3,000 under $4,000 | 238,695 | 512,157 | 90,586 | 111,366 | 18,091 | 11,241 | 12,363 | 10,353 | - | - | 26,067 | 34,626 | (*) | (*) | 19,799 | 985 |
| $4,000 under $5,000 | 142,997 | 346,778 | 75,971 | 98,935 | 28,583 | 10,532 | 9,473 | 11,475 | - | - | 18,757 | 35,837 | (*) | (*) | 34,549 | 1,624 |
| $5,000 under $6,000 | 98,947 | 241,757 | 79,881 | 83,848 | 42,916 | 35,802 | 7,577 | 2,701 | - | - | 28,293 | 61,407 | (*) | (*) | 49,687 | 1,514 |
| $6,000 under $7,000 | 91,153 | 306,123 | 45,882 | 99,091 | 22,270 | 20,542 | 5,228 | 5,632 | - | - | 10,968 | 31,422 | - | - | 40,864 | 2,452 |
| $7,000 under $8,000 | 54,117 | 202,205 | 45,753 | 50,181 | 13,396 | 6,500 | 7,624 | 15,490 | (*) | (*) | 18,720 | 40,913 | (*) | (*) | 49,892 | 2,383 |
| $8,000 under $9,000 | 66,856 | 238,424 | 36,941 | 52,637 | 38,124 | 31,246 | (*) | (*) | (*) | (*) | 8,693 | 23,311 | - | - | 67,512 | 4,547 |
| $9,000 under $10,000 | 31,739 | 99,443 | 19,956 | 21,242 | 18,397 | 15,069 | 5,599 | 4,302 | - | - | 9,053 | 27,016 | (*) | (*) | 42,904 | 2,819 |
| $10,000 under $11,000 | 32,242 | 114,600 | 24,382 | 45,349 | 22,730 | 14,270 | 5,139 | 3,092 | - | - | 9,497 | 21,090 | (*) | (*) | 34,352 | 2,757 |
| $11,000 under $12,000 | 25,987 | 88,064 | 22,004 | 44,859 | 20,286 | 12,717 | 2,321 | 1,891 | (*) | (*) | 7,911 | 27,623 | (*) | (*) | 27,601 | 1,702 |
| $12,000 under $13,000 | 23,982 | 73,679 | 23,663 | 56,106 | 12,835 | 13,804 | 4,646 | 3,616 | - | - | 9,357 | 29,117 | (*) | (*) | 25,519 | 1,794 |
| $13,000 under $14,000 | 15,092 | 60,262 | 12,980 | 20,241 | 9,057 | 4,372 | 5,708 | 11,021 | - | - | 7,024 | 23,243 | - | - | 17,783 | 1,846 |
| $14,000 under $15,000 | 12,166 | 43,604 | 16,133 | 27,388 | 8,859 | 7,168 | | | - | - | 8,118 | 15,246 | - | - | 13,373 | 1,435 |
| $15,000 under $20,000 | 42,351 | 161,600 | 38,556 | 125,288 | 22,251 | 19,786 | 8,691 | 19,628 | (*) | (*) | 18,808 | 87,388 | 3,311 | 5,062 | 32,208 | 4,081 |
| $20,000 under $25,000 | 12,498 | 50,916 | 16,497 | 53,269 | 8,300 | 10,179 | 3,702 | 9,739 | - | - | 11,138 | 62,398 | | | 12,424 | 5,668 |
| $25,000 under $30,000 | 5,031 | 17,076 | 10,821 | 45,882 | 3,352 | 17,043 | 1,888 | 4,798 | 568 | 425 | 10,719 | 65,392 | (*) | (*) | 4,892 | 1,782 |
| $30,000 under $50,000 | 8,944 | 38,526 | 14,991 | 85,570 | 6,216 | 17,202 | 5,090 | 35,805 | | | 10,798 | 110,147 | 654 | 4,043 | 8,507 | 4,272 |
| $50,000 under $100,000 | 3,335 | 21,260 | 6,339 | 53,942 | 2,757 | 12,718 | 2,630 | 31,518 | 200 | 531 | 5,643 | 72,191 | 347 | 586 | 3,033 | 3,218 |
| $100,000 under $200,000 | 957 | 8,572 | 1,517 | 17,950 | 734 | 5,236 | 770 | 18,619 | 71 | 783 | 1,716 | 41,306 | 100 | 647 | 833 | 1,426 |
| $200,000 under $500,000 | 217 | 2,286 | 435 | 7,570 | 237 | 3,355 | 313 | 16,121 | 27 | 262 | 535 | 20,493 | 32 | 691 | 237 | 731 |
| $500,000 under $1,000,000 | 31 | 996 | 57 | 992 | 41 | 2,249 | 43 | 3,696 | 5 | 40 | 79 | 7,503 | 3 | 32 | 39 | 247 |
| $1,000,000 or more | 21 | 201 | 34 | 971 | 30 | 883 | 32 | 6,110 | 1 | 21 | 45 | 5,841 | 3 | 75 | 19 | 119 |
| Taxable returns, total | 903,058 | 2,498,231 | 595,043 | 1,089,557 | 306,181 | 274,319 | 91,772 | 209,906 | 3,931 | 5,932 | 232,636 | 821,631 | 16,840 | 15,705 | 496,625 | 44,121 |
| No adjusted gross income | (*) | (*) | (*) | (*) | 22 | 2,734 | (*) | (*) | - | - | 17 | 1,002 | (*) | (*) | (*) | (*) |
| $1 under $1,000 | - | - | (*) | (*) | - | - | (*) | (*) | - | - | (*) | (*) | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | - | - | - | - | - | - | (*) | (*) | - | - | (*) | (*) |
| $2,000 under $3,000 | 63,622 | 91,778 | 30,403 | 25,724 | 12,986 | 7,154 | (*) | (*) | (*) | (*) | 9,263 | 8,571 | - | - | 17,409 | 321 |
| $3,000 under $4,000 | 185,580 | 362,247 | 81,241 | 94,131 | 17,555 | 10,421 | 9,974 | 2,192 | - | - | 21,151 | 21,905 | (*) | (*) | 19,608 | 972 |
| $4,000 under $5,000 | 138,059 | 331,079 | 65,907 | 79,053 | 28,067 | 10,318 | 8,720 | 10,363 | - | - | 18,640 | 35,360 | - | - | 34,298 | 1,608 |
| $5,000 under $6,000 | 96,960 | 232,269 | 79,760 | 83,732 | 42,914 | 35,799 | 7,577 | 2,701 | - | - | 28,176 | 61,308 | (*) | (*) | 49,336 | 1,286 |
| $6,000 under $7,000 | 86,927 | 287,697 | 45,380 | 96,873 | 22,270 | 20,542 | 5,222 | 5,226 | - | - | 10,968 | 31,422 | - | - | 40,567 | 2,431 |
| $7,000 under $8,000 | 50,143 | 178,100 | 43,667 | 48,687 | 9,109 | 5,190 | 7,624 | 15,490 | (*) | (*) | 18,720 | 40,913 | (*) | (*) | 47,905 | 2,347 |
| $8,000 under $9,000 | 66,856 | 238,424 | 36,939 | 52,637 | 37,869 | 30,925 | (*) | (*) | (*) | (*) | 8,693 | 23,311 | - | - | 67,425 | 4,536 |
| $9,000 under $10,000 | 31,739 | 99,443 | 19,930 | 21,229 | 18,397 | 15,069 | 5,599 | 4,302 | - | - | 9,052 | 27,015 | (*) | (*) | 42,737 | 2,779 |
| $10,000 under $11,000 | 32,242 | 114,600 | 24,373 | 45,346 | 22,563 | 14,224 | 5,139 | 3,092 | - | - | 9,496 | 21,084 | (*) | (*) | 34,352 | 2,757 |
| $11,000 under $12,000 | 24,876 | 82,614 | 21,009 | 42,538 | 20,286 | 12,717 | 2,321 | 1,891 | (*) | (*) | 7,911 | 27,623 | - | - | 25,945 | 1,554 |
| $12,000 under $13,000 | 23,982 | 73,679 | 23,663 | 56,106 | 12,835 | 13,804 | 4,646 | 3,616 | - | - | 9,357 | 29,117 | (*) | (*) | 25,519 | 1,794 |
| $13,000 under $14,000 | 14,976 | 59,934 | 12,980 | 20,241 | 9,055 | 4,361 | 4,880 | 10,894 | - | - | 7,024 | 23,243 | - | - | 17,783 | 1,846 |
| $14,000 under $15,000 | 12,166 | 43,604 | 16,133 | 27,388 | 8,828 | 6,556 | | | - | - | 8,118 | 15,246 | - | - | 12,514 | 1,263 |
| $15,000 under $20,000 | 41,930 | 161,584 | 38,555 | 125,287 | 22,248 | 19,395 | 8,691 | 19,628 | (*) | (*) | 18,283 | 82,349 | 3,311 | 5,062 | 31,787 | 3,993 |
| $20,000 under $25,000 | 12,498 | 50,916 | 16,493 | 53,260 | 7,949 | 8,370 | 3,677 | 9,739 | - | - | 10,870 | 59,140 | | | 11,915 | 2,882 |
| $25,000 under $30,000 | 5,031 | 17,076 | 10,567 | 44,190 | 3,321 | 16,998 | 1,603 | 4,018 | 568 | 425 | 10.208 | 63.200 | 664 | 4,071 | 4,638 | 1,774 |
| $30,000 under $50,000 | 8,944 | 38,526 | 14,973 | 85,553 | 6,183 | 16,350 | 5,076 | 35,797 | | | 10,544 | 98,665 | | | 8,500 | 4,269 |
| $50,000 under $100,000 | 3,310 | 21,226 | 6,312 | 53,829 | 2,683 | 11,720 | 2,594 | 31,492 | 200 | 531 | 5,614 | 71,040 | 347 | 586 | 3,016 | 3,200 |
| $100,000 under $200,000 | 955 | 8,567 | 1,512 | 17,922 | 733 | 5,185 | 766 | 18,568 | 71 | 783 | 1,715 | 41,276 | 98 | 534 | 821 | 1,410 |
| $200,000 under $500,000 | 217 | 2,286 | 431 | 7,507 | 237 | 3,355 | 311 | 16,102 | 27 | 262 | 534 | 20,460 | 32 | 691 | 236 | 729 |
| $500,000 under $1,000,000 | 30 | 644 | 56 | 992 | 41 | 2,249 | 42 | 3,639 | 5 | 40 | 79 | 7,503 | 3 | 32 | 39 | 247 |
| $1,000,000 or more | 21 | 201 | 34 | 971 | 30 | 883 | 32 | 6,110 | 1 | 21 | 45 | 5,841 | 3 | 75 | 18 | 101 |
| Total nontaxable returns | 278,472 | 462,539 | 253,205 | 245,627 | 98,243 | 138,558 | 21,686 | 19,709 | 3 | 57 | 45,094 | 64,147 | 588 | 15,018 | 43,025 | 6,101 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 655,864 | 1,191,174 | 431,426 | 442,803 | 151,636 | 162,734 | 41,996 | 31,536 | (*) | (*) | 100,615 | 112,728 | 2,544 | 15,605 | 107,971 | 5,429 |
| Returns $5,000 under $10,000 | 342,812 | 1,087,951 | 228,413 | 307,000 | 135,103 | 109,158 | 30,489 | 32,426 | (*) | (*) | 75,727 | 184,070 | (*) | (*) | 250,859 | 13,715 |
| Returns $10,000 under $15,000 | 109,469 | 380,209 | 99,162 | 193,942 | 73,767 | 52,331 | 17,814 | 19,619 | (*) | (*) | 41,907 | 116,318 | (*) | (*) | 118,628 | 9,534 |
| Returns $15,000 or more | 73,385 | 301,434 | 89,247 | 391,436 | 43,918 | 88,651 | 23,159 | 146,034 | 1,293 | 3,186 | 59,481 | 472,658 | 4,464 | 11,168 | 62,192 | 21,545 |

Footnotes at end of table.

Table 1.7--RETURNS OF SINGLE PERSONS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Alimony | | Other income (net) | | Statutory adjustments | | | | | | | | | | Total deductions |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | | Sick pay exclusion | | Moving expense deduction | | Employee business expense | | Self-employed retirement deduction | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | |
| | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) | (61) | (62) | (63) |
| All returns, total | 92,102 | 257,012 | 625,035 | 235,183 | 995,714 | 1,093,251 | 198,017 | 224,551 | 137,870 | 60,250 | 676,976 | 772,890 | 32,753 | 35,564 | 41,438,980 |
| No adjusted gross income | (*) | (*) | 8,996 | -160,759 | 29,438 | 71,398 | 21,903 | 54,599 | (*) | (*) | 7,300 | 16,309 | (*) | (*) | - |
| $1 under $1,000 | (*) | (*) | 25,803 | 539 | 22,290 | 50,785 | 14,261 | 35,735 | (*) | (*) | 7,967 | 15,041 | - | - | 6,324,768 |
| $1,000 under $2,000 | (*) | (*) | 67,104 | 39,947 | 37,707 | 46,314 | 18,450 | 21,073 | (*) | (*) | 22,896 | 29,599 | 5,137 | 4,423 | 5,984,211 |
| $2,000 under $3,000 | 11,225 | 21,915 | 98,288 | 59,873 | 69,714 | 64,286 | | | 12,550 | 3,625 | 47,974 | 51,298 | | | 4,374,498 |
| $3,000 under $4,000 | 13,709 | 25,264 | 57,934 | 37,471 | 92,998 | 92,037 | 20,877 | 17,287 | 16,335 | 4,724 | 61,749 | 69,887 | | | 3,571,703 |
| $4,000 under $5,000 | | | 60,784 | 38,715 | 70,833 | 54,304 | 12,574 | 7,873 | 16,897 | 4,745 | 41,912 | 41,168 | | | 3,364,891 |
| $5,000 under $6,000 | (*) | (*) | 29,980 | 12,875 | 80,296 | 85,539 | 16,109 | 13,946 | 14,803 | 5,666 | 52,817 | 65,513 | 4,087 | 1,792 | 2,903,785 |
| $6,000 under $7,000 | 13,325 | 17,563 | 40,292 | 36,432 | 60,376 | 50,720 | 12,788 | 9,792 | 6,501 | 2,096 | 40,322 | 37,455 | | | 2,187,301 |
| $7,000 under $8,000 | | | 31,019 | 2,945 | 95,752 | 86,543 | 20,208 | 13,447 | 11,543 | 4,212 | 68,670 | 68,079 | | | 1,929,585 |
| $8,000 under $9,000 | 21,853 | 37,381 | 30,052 | 8,467 | 62,788 | 56,397 | 10,374 | 10,125 | 7,691 | 2,266 | 47,238 | 43,252 | 5,841 | 2,804 | 1,664,568 |
| $9,000 under $10,000 | | | 24,581 | 2,796 | 72,458 | 70,705 | 10,171 | 7,097 | 5,586 | 5,378 | 59,975 | 56,986 | | | 1,264,916 |
| $10,000 under $11,000 | | | 30,518 | 7,196 | 55,471 | 49,502 | 8,781 | 8,297 | 15,082 | 7,624 | 36,180 | 32,971 | | | 1,190,563 |
| $11,000 under $12,000 | | | 18,206 | 16,921 | 46,095 | 47,045 | (*) | (*) | 6,104 | 4,259 | 34,546 | 38,471 | 5,361 | 5,437 | 976,482 |
| $12,000 under $13,000 | 9,925 | 58,792 | 17,217 | 11,423 | 40,901 | 57,675 | 4,046 | 4,111 | 4,809 | 3,135 | 30,734 | 46,202 | | | 832,428 |
| $13,000 under $14,000 | | | 11,963 | 4,186 | 42,114 | 33,209 | 8,281 | 3,715 | 8,274 | 5,566 | 30,762 | 26,207 | 1,242 | 1,414 | 642,081 |
| $14,000 under $15,000 | | | 12,856 | 5,290 | 24,495 | 25,806 | (*) | (*) | | | 19,097 | 18,160 | | | 514,081 |
| $15,000 under $20,000 | 2,925 | 22,370 | 32,581 | 39,897 | 52,564 | 65,138 | 5,521 | 4,204 | 4,246 | 2,904 | 40,911 | 54,392 | 2,799 | 3,639 | 1,380,383 |
| $20,000 under $25,000 | | | 10,546 | 8,634 | 18,874 | 36,900 | 2,794 | 3,370 | 1,434 | 412 | 12,807 | 29,687 | 2,386 | 3,433 | 518,959 |
| $25,000 under $30,000 | 1,985 | 22,711 | 3,562 | 4,656 | 7,292 | 11,872 | 973 | 1,625 | | | 5,303 | 8,320 | 1,378 | 2,865 | 308,408 |
| $30,000 under $50,000 | | | 7,574 | 27,926 | 9,426 | 22,149 | | | | | 5,832 | 14,089 | 2,858 | 5,933 | 585,578 |
| $50,000 under $100,000 | | | 3,789 | 22,838 | 3,208 | 12,181 | 188 | 570 | 793 | 1,917 | 1,650 | 7,770 | 1,376 | 3,147 | 374,541 |
| $100,000 under $200,000 | 188 | 7,079 | 975 | 6,999 | 511 | 1,874 | | | | | 265 | 1,282 | 226 | 553 | 232,692 |
| $200,000 under $500,000 | 7 | 156 | 325 | 2,785 | 91 | 671 | 4 | 7 | (*) | (*) | 58 | 578 | 34 | 80 | 157,892 |
| $500,000 under $1,000,000 | 1 | 500 | 55 | -59 | 17 | 88 | 4 | 10 | - | - | 8 | 64 | 6 | 15 | 57,328 |
| $1,000,000 or more | - | - | 35 | -2,810 | 5 | 113 | 1 | (3) | - | - | 3 | 110 | 1 | 3 | 97,338 |
| Taxable returns, total | 80,734 | 231,238 | 481,999 | 324,617 | 894,572 | 910,012 | 153,461 | 122,053 | 134,330 | 58,785 | 625,975 | 697,352 | 29,895 | 31,824 | 27,357,793 |
| No adjusted gross income | - | - | 48 | -8,495 | (*) | (*) | (*) | (*) | - | - | (*) | (*) | - | - | - |
| $1 under $1,000 | - | - | (*) | (*) | (*) | (*) | - | - | - | - | (*) | (*) | - | - | 2,187 |
| $1,000 under $2,000 | - | - | (*) | (*) | (*) | (*) | - | - | (*) | (*) | (*) | (*) | - | - | 29,499 |
| $2,000 under $3,000 | | | 66,419 | 44,053 | 60,326 | 51,804 | (*) | (*) | 12,432 | 3,615 | 38,955 | 38,864 | | | 3,470,420 |
| $3,000 under $4,000 | 22,341 | 43,271 | 52,480 | 32,472 | 88,536 | 88,472 | 20,760 | 17,060 | 16,218 | 4,667 | 57,404 | 66,606 | 2,335 | 797 | 3,275,775 |
| $4,000 under $5,000 | | | 58,128 | 37,701 | 70,567 | 54,244 | 12,574 | 7,873 | 16,897 | 4,745 | 41,912 | 41,168 | | | 3,247,450 |
| $5,000 under $6,000 | (*) | (*) | 29,344 | 11,857 | 80,295 | 85,537 | 16,109 | 13,946 | 14,803 | 5,666 | 52,817 | 65,513 | 4,086 | 1,789 | 2,805,083 |
| $6,000 under $7,000 | 13,325 | 17,563 | 40,041 | 36,339 | 60,256 | 50,674 | 12,788 | 9,792 | 6,501 | 2,096 | 40,202 | 37,408 | | | 2,160,358 |
| $7,000 under $8,000 | | | 31,019 | 2,945 | 95,680 | 86,290 | 20,208 | 13,447 | 11,543 | 4,212 | 68,598 | 67,827 | | | 1,851,026 |
| $8,000 under $9,000 | 21,853 | 37,381 | 29,797 | 8,474 | 62,788 | 56,397 | 10,374 | 10,125 | 7,691 | 2,266 | 47,238 | 43,252 | 5,841 | 2,804 | 1,642,329 |
| $9,000 under $10,000 | | | 24,581 | 2,796 | 72,458 | 70,705 | 10,171 | 7,097 | 5,586 | 5,378 | 59,975 | 56,986 | | | 1,242,465 |
| $10,000 under $11,000 | | | 30,517 | 7,196 | 55,471 | 49,502 | 8,781 | 8,297 | 15,082 | 7,624 | 36,180 | 32,971 | | | 1,188,909 |
| $11,000 under $12,000 | | | 18,206 | 16,921 | 46,095 | 47,045 | (*) | (*) | 6,104 | 4,259 | 34,546 | 38,471 | 5,361 | 5,437 | 949,688 |
| $12,000 under $13,000 | 9,925 | 58,792 | 17,217 | 11,423 | 40,901 | 57,675 | 4,046 | 4,111 | 4,809 | 3,135 | 30,734 | 46,202 | | | 832,412 |
| $13,000 under $14,000 | | | 11,963 | 4,186 | 42,114 | 33,209 | 8,281 | 3,715 | 8,274 | 5,566 | 30,762 | 26,207 | 1,211 | 1,336 | 639,050 |
| $14,000 under $15,000 | | | 12,856 | 5,290 | 24,464 | 25,729 | (*) | (*) | | | 19,097 | 18,160 | | | 483,392 |
| $15,000 under $20,000 | 2,925 | 22,370 | 32,160 | 37,620 | 52,564 | 65,138 | 5,521 | 4,204 | 4,246 | 2,904 | 40,911 | 54,392 | 2,799 | 3,639 | 1,300,797 |
| $20,000 under $25,000 | | | 10,022 | 13,930 | 18,802 | 36,878 | 2,794 | 3,370 | (*) | (*) | 12,807 | 29,687 | 2,386 | 3,433 | 490,218 |
| $25,000 under $30,000 | 1,985 | 22,711 | 3,528 | 4,806 | 7,292 | 11,872 | 973 | 1,625 | (*) | (*) | 5,303 | 8,320 | 1,378 | 2,865 | 292,113 |
| $30,000 under $50,000 | | | 7,556 | 27,982 | 9,422 | 22,141 | | | | | 5,828 | 14,082 | 2,858 | 5,933 | 563,197 |
| $50,000 under $100,000 | | | 3,691 | 21,712 | 3,205 | 12,173 | 18 | 570 | 793 | 1,917 | 1,650 | 7,770 | 1,373 | 3,140 | 357,525 |
| $100,000 under $200,000 | 188 | 7,079 | 962 | 6,256 | 511 | 1,874 | | | | | 265 | 1,282 | 226 | 553 | 226,433 |
| $200,000 under $500,000 | 7 | 156 | 322 | 2,433 | 90 | 670 | 4 | 7 | (*) | (*) | 57 | 577 | 34 | 80 | 155,304 |
| $500,000 under $1,000,000 | 1 | 500 | 55 | -59 | 17 | 88 | 4 | 10 | - | - | 8 | 64 | 6 | 15 | 56,077 |
| $1,000,000 or more | - | - | 35 | -2,810 | 5 | 113 | 1 | (3) | - | - | 3 | 110 | 1 | 3 | 96,086 |
| Total nontaxable returns | 11,368 | 25,774 | 143,036 | -89,436 | 101,142 | 183,243 | 44,556 | 102,497 | 3,540 | 1,465 | 51,001 | 75,541 | 2,858 | 3,741 | 14,081,188 |
| All returns, summary: | | | | | | | | | | | | | | | |
| Returns under $5,000 | 31,722 | 57,679 | 318,909 | 15,785 | 322,980 | 379,125 | 88,065 | 136,566 | 51,003 | 14,808 | 189,798 | 223,303 | 5,158 | 4,448 | 23,620,071 |
| Returns $5,000 under $10,000 | 45,349 | 87,726 | 155,924 | 63,514 | 371,670 | 349,904 | 69,650 | 54,407 | 46,124 | 19,617 | 269,022 | 271,285 | 9,928 | 4,595 | 9,950,155 |
| Returns $10,000 under $15,000 | 9,925 | 58,792 | 90,760 | 45,016 | 209,076 | 213,236 | 30,817 | 23,790 | 34,269 | 20,584 | 151,319 | 162,011 | 6,603 | 6,851 | 4,155,634 |
| Returns $15,000 or more | 5,106 | 52,816 | 59,442 | 110,866 | 91,988 | 150,986 | 9,485 | 9,786 | 6,474 | 5,240 | 66,837 | 116,291 | 11,064 | 19,668 | 3,713,120 |

Footnotes at end of table.

Table 1.7--Returns of Single Persons: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income--Continued

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

| Size of adjusted gross income | Standard deduction | | | | | | Itemized deductions | | Exemptions | | Number of returns with no taxable income | Income subject to tax | | Income tax before credits[2] | Tax credits | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | | Low-income allowance | | Percentage | | | | | | | | | | Total | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number | Amount | | Number of returns | Amount | | Number of returns | Amount |
| | (64) | (65) | (66) | (67) | (68) | (69) | (70) | (71) | (72) | (73) | (74) | (75) | (76) | (77) | (78) | (79) |
| All returns, total | 25,201,056 | 33,453,154 | 22,516,447 | 29,019,856 | 2,684,609 | 4,433,300 | 2,483,121 | 7,985,828 | 32,717,662 | 24,497,429 | 10,433,174 | 17,403,451 | 74,120,835 | 15,234,308 | 1,049,668 | 120,392 |
| No adjusted gross income | - | - | - | - | - | - | - | - | 205,873 | 153,903 | 152,448 | - | - | - | - | - |
| $1 under $1,000 | 4,935,897 | 6,304,470 | 4,929,935 | 6,296,301 | (*) | (*) | 15,246 | 20,299 | 5,225,331 | 3,914,086 | 4,928,738 | 22,405 | 2,149 | 296 | (*) | (*) |
| $1,000 under $2,000 | 4,581,835 | 5,881,136 | 4,581,835 | 5,881,136 | - | - | 56,591 | 103,075 | 5,180,871 | 3,878,551 | 4,575,177 | 63,249 | 24,939 | 3,568 | (*) | (*) |
| $2,000 under $3,000 | 3,240,231 | 4,179,475 | 3,238,081 | 4,178,667 | (*) | (*) | 106,254 | 195,024 | 3,960,195 | 2,962,763 | 619,504 | 2,726,981 | 1,210,556 | 172,355 | 72,259 | 1,580 |
| $3,000 under $4,000 | 2,534,737 | 3,271,909 | 2,527,438 | 3,269,260 | 7,299 | 2,649 | 146,694 | 299,794 | 3,343,001 | 2,501,892 | 91,694 | 2,589,737 | 3,371,911 | 505,552 | 164,186 | 12,554 |
| $4,000 under $5,000 | 2,328,609 | 3,023,139 | 2,326,083 | 3,021,956 | (*) | (*) | 168,115 | 341,752 | 3,063,000 | 2,296,356 | 31,583 | 2,465,141 | 5,549,056 | 887,615 | 129,540 | 12,726 |
| $5,000 under $6,000 | 1,860,644 | 2,404,927 | 1,850,446 | 2,399,369 | | | 217,826 | 498,858 | 2,498,741 | 1,869,896 | 9,354 | 2,069,116 | 6,684,802 | 1,127,372 | 117,200 | 12,182 |
| $6,000 under $7,000 | 1,399,393 | 1,811,839 | 1,391,189 | 1,806,676 | 26,396 | 16,526 | 174,430 | 375,461 | 1,874,058 | 1,403,549 | 3,078 | 1,570,745 | 6,626,767 | 1,161,151 | 91,437 | 9,402 |
| $7,000 under $8,000 | 1,106,406 | 1,431,858 | 1,098,412 | 1,426,054 | | | 210,621 | 497,727 | 1,592,211 | 1,191,489 | | 1,308,765 | 6,754,011 | 1,224,376 | 63,246 | 7,916 |
| $8,000 under $9,000 | 808,781 | 1,055,639 | 568,649 | 739,045 | 240,132 | 316,595 | 257,591 | 608,929 | 1,255,240 | 940,456 | 12,804 | 1,064,011 | 6,441,323 | 1,203,582 | 61,786 | 5,411 |
| $9,000 under $10,000 | 613,189 | 865,468 | (*) | (*) | 611,201 | 865,468 | 163,050 | 399,449 | 932,400 | 698,612 | | 774,058 | 5,372,500 | 1,036,791 | 41,094 | 2,283 |
| $10,000 under $11,000 | 499,136 | 781,782 | (*) | (*) | 498,308 | 780,935 | 154,671 | 408,780 | 791,406 | 592,650 | | 653,690 | 5,059,018 | 1,001,159 | 50,479 | 4,535 |
| $11,000 under $12,000 | 353,638 | 607,716 | (*) | (*) | 353,471 | 607,549 | 128,781 | 368,766 | 602,756 | 451,846 | | 480,426 | 4,105,493 | 830,607 | 39,858 | 4,324 |
| $12,000 under $13,000 | 263,060 | 488,915 | (*) | - | 262,232 | 488,915 | 106,846 | 343,513 | 453,968 | 339,394 | 4,018 | 369,904 | 3,435,555 | 708,621 | 27,042 | 2,518 |
| $13,000 under $14,000 | 192,615 | 383,229 | - | - | 192,615 | 383,229 | 81,893 | 258,852 | 353,445 | 264,529 | | 274,289 | 2,783,667 | 586,629 | 20,538 | 2,273 |
| $14,000 under $15,000 | 136,662 | 272,333 | - | - | 136,662 | 272,333 | 60,756 | 241,748 | 259,433 | 194,322 | | 195,731 | 2,156,418 | 464,281 | 22,137 | 2,274 |
| $15,000 under $20,000 | 264,975 | 527,761 | - | - | 264,975 | 527,761 | 206,553 | 852,623 | 644,857 | 482,953 | 2,184 | 469,344 | 6,107,579 | 1,381,384 | 69,790 | 10,655 |
| $20,000 under $25,000 | 51,090 | 101,600 | (*) | (*) | 50,836 | 101,554 | 86,730 | 417,359 | 200,432 | 150,132 | 1,146 | 136,674 | 2,367,653 | 591,243 | 26,913 | 5,291 |
| $25,000 under $30,000 | 15,272 | 30,543 | - | - | 15,272 | 30,543 | 44,980 | 277,865 | 90,826 | 68,048 | (*) | 59,695 | 1,250,694 | 339,622 | 12,877 | 2,779 |
| $30,000 under $50,000 | 11,758 | 23,224 | (*) | (*) | 11,473 | 22,930 | 61,289 | 562,354 | 125,310 | 93,842 | 563 | 72,484 | 2,003,139 | 623,240 | 22,560 | 5,902 |
| $50,000 under $100,000 | 2,794 | 5,532 | (*) | (*) | 2,769 | 5,499 | 25,324 | 369,009 | 47,918 | 35,874 | 234 | 27,884 | 1,399,900 | 570,539 | 11,058 | 7,047 |
| $100,000 under $200,000 | 278 | 549 | (*) | (*) | 274 | 544 | 6,582 | 232,143 | 12,237 | 9,172 | 62 | 6,798 | 653,164 | 333,311 | 3,325 | 4,328 |
| $200,000 under $500,000 | 53 | 104 | - | - | 53 | 104 | 1,864 | 157,788 | 3,395 | 2,545 | 24 | 1,893 | 385,343 | 230,157 | 1,082 | 1,986 |
| $500,000 under $1,000,000 | 3 | 6 | - | - | 3 | 6 | 293 | 57,322 | 518 | 389 | 4 | 292 | 141,258 | 90,609 | 165 | 1,481 |
| $1,000,000 or more | - | - | - | - | - | - | 141 | 97,338 | 240 | 180 | 2 | 139 | 233,940 | 160,248 | 96 | 908 |
| Taxable returns, total | 15,010,517 | 20,331,310 | 12,330,556 | 15,907,121 | 2,679,961 | 4,424,191 | 2,261,112 | 7,026,482 | 20,393,430 | 15,266,156 | 224 | 17,271,513 | 74,004,199 | 15,215,211 | 917,730 | 101,291 |
| No adjusted gross income | - | - | - | - | - | - | - | - | 169 | 127 | 108 | - | - | - | - | - |
| $1 under $1,000 | 16,250 | 1,520 | 14,263 | 1,301 | (*) | (*) | (*) | (*) | 22,306 | 16,431 | (*) | 22,305 | 2,146 | 296 | - | - |
| $1,000 under $2,000 | 51,242 | 23,262 | 51,242 | 23,262 | - | - | 11,107 | 6,237 | 64,336 | 45,762 | - | 62,349 | 24,687 | 3,532 | - | - |
| $2,000 under $3,000 | 2,656,339 | 3,421,513 | 2,654,235 | 3,420,782 | (*) | (*) | 38,995 | 48,907 | 2,811,810 | 2,103,589 | (*) | 2,695,331 | 1,202,638 | 171,236 | 40,609 | 460 |
| $3,000 under $4,000 | 2,410,850 | 3,111,353 | 2,403,551 | 3,108,704 | 7,299 | 2,649 | 103,291 | 164,422 | 2,924,599 | 2,188,118 | - | 2,514,141 | 3,317,636 | 497,694 | 88,590 | 4,695 |
| $4,000 under $5,000 | 2,303,785 | 2,990,868 | 2,301,259 | 2,989,685 | (*) | (*) | 149,922 | 256,582 | 2,934,191 | 2,199,749 | - | 2,453,707 | 5,531,445 | 884,916 | 118,106 | 10,026 |
| $5,000 under $6,000 | 1,857,571 | 2,400,974 | 1,847,373 | 2,395,416 | | | 206,482 | 404,108 | 2,466,634 | 1,845,828 | - | 2,064,053 | 6,670,863 | 1,124,984 | '12,137 | 9,794 |
| $6,000 under $7,000 | 1,398,186 | 1,810,270 | 1,389,982 | 1,805,106 | 26,396 | 16,526 | 169,114 | 350,088 | 1,861,454 | 1,394,113 | (*) | 1,567,296 | 6,619,894 | 1,160,015 | 87,988 | 8,266 |
| $7,000 under $8,000 | 1,103,785 | 1,428,450 | 1,095,791 | 1,422,647 | | | 202,360 | 422,576 | 1,558,658 | 1,166,324 | (*) | 1,306,144 | 6,749,647 | 1,223,638 | 60,625 | 7,178 |
| $8,000 under $9,000 | 808,613 | 1,055,421 | 568,481 | 738,826 | 240,132 | 316,595 | 255,230 | 586,908 | 1,250,254 | 936,717 | (*) | 1,063,841 | 6,440,499 | 1,203,434 | 61,616 | 5,263 |
| $9,000 under $10,000 | 612,987 | 865,170 | (*) | (*) | 610,999 | 865,170 | 160,770 | 377,294 | 929,594 | 696,507 | - | 773,757 | 5,370,860 | 1,036,476 | 40,793 | 1,968 |
| $10,000 under $11,000 | 498,969 | 781,513 | (*) | (*) | 498,141 | 780,666 | 154,545 | 407,396 | 791,112 | 592,430 | - | 653,514 | 5,057,544 | 1,000,863 | 50,303 | 4,239 |
| $11,000 under $12,000 | 353,638 | 607,716 | (*) | (*) | 353,471 | 607,549 | 126,675 | 341,972 | 599,372 | 449,308 | (*) | 480,309 | 4,105,492 | 830,607 | 39,741 | 4,324 |
| $12,000 under $13,000 | 263,060 | 488,915 | (*) | - | 262,232 | 488,915 | 106,845 | 343,497 | 453,967 | 339,393 | (*) | 369,904 | 3,435,555 | 708,621 | 27,042 | 2,518 |
| $13,000 under $14,000 | 192,613 | 383,225 | - | - | 192,613 | 383,225 | 81,678 | 255,825 | 352,508 | 263,826 | (*) | 274,287 | 2,783,654 | 586,627 | 20,536 | 2,270 |
| $14,000 under $15,000 | 136,662 | 272,333 | - | - | 136,662 | 272,333 | 59,069 | 211,059 | 255,231 | 191,170 | - | 195,731 | 2,156,418 | 464,281 | 22,137 | 2,274 |
| $15,000 under $20,000 | 264,974 | 527,759 | - | - | 264,974 | 527,759 | 204,339 | 773,038 | 641,725 | 480,604 | | 469,310 | 6,107,483 | 1,381,367 | 69,756 | 10,638 |
| $20,000 under $25,000 | 50,836 | 101,092 | (*) | (*) | 50,582 | 101,046 | 85,584 | 389,126 | 198,239 | 148,487 | | 136,417 | 2,363,010 | 590,077 | 26,656 | 4,125 |
| $25,000 under $30,000 | 15,272 | 30,543 | - | - | 15,272 | 30,543 | 44,438 | 261,570 | 89,522 | 67,070 | 53 | 59,695 | 1,250,694 | 339,622 | 12,877 | 2,779 |
| $30,000 under $50,000 | 11,757 | 23,222 | (*) | (*) | 11,472 | 22,928 | 60,717 | 539,975 | 123,944 | 92,818 | | 72,463 | 2,002,445 | 622,986 | 22,539 | 5,649 |
| $50,000 under $100,000 | 2,794 | 5,532 | (*) | (*) | 2,769 | 5,499 | 25,070 | 351,993 | 47,510 | 35,571 | | 27,843 | 1,398,833 | 570,190 | 11,017 | 6,698 |
| $100,000 under $200,000 | 278 | 549 | (*) | (*) | 274 | 544 | 6,538 | 225,885 | 12,164 | 9,117 | 23 | 6,793 | 652,599 | 332,985 | 3,320 | 4,002 |
| $200,000 under $500,000 | 53 | 104 | - | - | 53 | 104 | 1,856 | 155,200 | 3,378 | 2,532 | 16 | 1,893 | 385,343 | 230,157 | 1,082 | 1,986 |
| $500,000 under $1,000,000 | 3 | 6 | - | - | 3 | 6 | 291 | 56,071 | 514 | 386 | 3 | 291 | 140,874 | 90,359 | 164 | 1,231 |
| $1,000,000 or more | - | - | - | - | - | - | 140 | 96,086 | 239 | 179 | 1 | 139 | 233,940 | 160,248 | 96 | 908 |
| Total nontaxable returns | 10,190,539 | 13,121,841 | 10,185,891 | 13,112,732 | 4,648 | 9,108 | 222,009 | 959,346 | 12,324,232 | 9,231,272 | 10,432,950 | 131,938 | 116,636 | 19,101 | 131,938 | 19,101 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 17,621,309 | 22,660,129 | 17,603,372 | 22,647,320 | 17,937 | 12,809 | 492,900 | 959,943 | 20,978,271 | 15,707,551 | 10,399,144 | 7,867,513 | 10,158,611 | 1,569,387 | 366,985 | 26,895 |
| Returns $5,000 under $10,000 | 5,788,413 | 7,569,731 | 4,910,684 | 6,371,144 | 877,729 | 1,198,588 | 1,023,518 | 2,380,424 | 8,152,650 | 6,104,002 | 25,236 | 6,786,695 | 31,879,404 | 5,753,272 | 374,763 | 37,194 |
| Returns $10,000 under $15,000 | 1,445,111 | 2,533,975 | 1,823 | 1,014 | 1,443,288 | 2,532,961 | 532,947 | 1,621,659 | 2,461,008 | 1,842,740 | 4,018 | 1,974,040 | 17,540,151 | 3,591,297 | 160,054 | 15,923 |
| Returns $15,000 or more | 346,223 | 689,318 | 568 | 378 | 345,655 | 688,941 | 433,756 | 3,023,802 | 1,125,733 | 843,134 | 4,776 | 775,203 | 14,542,669 | 4,320,353 | 147,866 | 40,377 |

Footnotes at end of table.

Table 1.7--RETURNS OF SINGLE PERSONS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Tax credits--Continued | | | | | | | | | | | | Tax liability | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Retirement income credit | | Investment credit | | Foreign tax credit | | Credit for contributions to candidates for public office | | Work Incentive Program credit | | Other tax credits | | Total | | Income tax after credits | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (80) | (81) | (82) | (83) | (84) | (85) | (86) | (87) | (88) | (89) | (90) | (91) | (92) | (93) | (94) | (95) |
| All returns, total | 460,231 | 55,441 | 209,673 | 43,069 | 34,483 | 18,101 | 369,543 | 3,510 | (*) | (*) | 2,617 | 244 | 17,531,694 | 15,347,924 | 17,271,466 | 15,113,920 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | 7,537 | 2,653 | - | - |
| $1 under $1,000 | - | - | (*) | (*) | - | - | - | - | - | - | - | - | 78,073 | 3,740 | 22,305 | 296 |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | - | - | - | - | - | - | - | - | 195,573 | 16,971 | 62,349 | 3,532 |
| $2,000 under $3,000 | 16,288 | 431 | 16,796 | 858 | (*) | (*) | 38,376 | 234 | - | - | (*) | (*) | 2,737,058 | 189,000 | 2,695,331 | 170,775 |
| $3,000 under $4,000 | 108,784 | 9,878 | 25,808 | 2,435 | (*) | (*) | 29,593 | 221 | - | - | - | - | 2,525,911 | 513,530 | 2,514,141 | 492,999 |
| $4,000 under $5,000 | 75,619 | 8,622 | 23,796 | 3,824 | (*) | (*) | 28,774 | 252 | (*) | (*) | - | - | 2,459,299 | 891,290 | 2,453,707 | 874,890 |
| $5,000 under $6,000 | 63,598 | 8,204 | 13,311 | 2,012 | | | 39,012 | 391 | - | - | - | - | 2,065,261 | 1,133,744 | 2,064,053 | 1,115,190 |
| $6,000 under $7,000 | 42,888 | 6,154 | 20,073 | 2,995 | | | 28,360 | 249 | - | - | - | - | 1,568,677 | 1,165,120 | 1,567,296 | 1,151,749 |
| $7,000 under $8,000 | 28,998 | 4,765 | 13,614 | 2,781 | 5,129 | 1,793 | 18,610 | 158 | - | - | (*) | (*) | 1,306,840 | 1,232,102 | 1,306,144 | 1,216,460 |
| $8,000 under $9,000 | 22,095 | 3,598 | 9,979 | 1,524 | | | 32,327 | 287 | - | - | - | - | 1,064,133 | 1,210,306 | 1,063,841 | 1,198,171 |
| $9,000 under $10,000 | 8,978 | 825 | 5,647 | 1,181 | | | 26,339 | 275 | - | - | - | - | 774,226 | 1,043,346 | 773,757 | 1,034,508 |
| $10,000 under $11,000 | 16,424 | 2,657 | 9,027 | 1,554 | | | 25,973 | 282 | - | - | (*) | (*) | 653,690 | 1,004,383 | 653,514 | 996,624 |
| $11,000 under $12,000 | 12,368 | 1,580 | 9,009 | 2,410 | | | 15,722 | 145 | - | - | (*) | (*) | 480,313 | 833,630 | 480,309 | 826,283 |
| $12,000 under $13,000 | 7,366 | 1,105 | 4,971 | 699 | 6,976 | 693 | 17,098 | 186 | - | - | - | - | 369,906 | 712,808 | 369,904 | 706,103 |
| $13,000 under $14,000 | (*) | (*) | 4,196 | 1,130 | | | 10,313 | 125 | - | - | - | - | 274,392 | 587,562 | 274,261 | 584,357 |
| $14,000 under $15,000 | 6,919 | 1,016 | 5,279 | 1,073 | | | 10,012 | 143 | - | - | - | - | 195,762 | 467,336 | 195,731 | 462,007 |
| $15,000 under $20,000 | 21,518 | 2,765 | 16,800 | 4,674 | 5,619 | 2,869 | 31,353 | 338 | - | - | (*) | (*) | 469,318 | 1,386,156 | 469,309 | 1,370,729 |
| $20,000 under $25,000 | 8,052 | 1,002 | 8,840 | 2,528 | 4,617 | 1,686 | 7,576 | 75 | - | - | - | - | 136,435 | 594,478 | 136,414 | 585,952 |
| $25,000 under $30,000 | 4,332 | 515 | 5,026 | 2,002 | 1,577 | 212 | 3,222 | 50 | - | - | - | - | 59,710 | 342,034 | 59,695 | 336,844 |
| $30,000 under $50,000 | 6,577 | 779 | 8,773 | 3,527 | 4,890 | 1,515 | 5,484 | 81 | - | - | - | - | 72,528 | 626,840 | 72,463 | 617,337 |
| $50,000 under $100,000 | 2,739 | 382 | 5,637 | 2,868 | 2,958 | 3,776 | 1,158 | 14 | - | - | (*) | (*) | 27,886 | 569,390 | 27,832 | 563,492 |
| $100,000 under $200,000 | 888 | 120 | 1,676 | 1,255 | 1,189 | 2,946 | 186 | 3 | - | - | (*) | (*) | 6,821 | 333,302 | 6,790 | 328,983 |
| $200,000 under $500,000 | 286 | 39 | 517 | 762 | 483 | 1,111 | 47 | 1 | - | - | 6 | 73 | 1,909 | 232,584 | 1,892 | 228,171 |
| $500,000 under $1,000,000 | 38 | 6 | 94 | 224 | 78 | 1,252 | 4 | (3) | - | - | 1 | (3) | 296 | 90,942 | 290 | 89,128 |
| $1,000,000 or more | 24 | 3 | 55 | 717 | 50 | 188 | 4 | (3) | - | - | - | - | 140 | 164,677 | 138 | 159,340 |
| Taxable returns, total | 361,876 | 46,588 | 183,414 | 36,518 | 31,623 | 14,451 | 365,330 | 3,482 | (*) | (*) | 2,366 | 225 | 17,271,737 | 15,318,031 | 17,271,466 | 15,113,920 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | 108 | 1,010 | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | 22,306 | 296 | 22,305 | 296 |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | 62,349 | 3,784 | 62,349 | 3,532 |
| $2,000 under $3,000 | (*) | (*) | 6,208 | 248 | - | - | 34,281 | 211 | - | - | - | - | 2,695,334 | 183,679 | 2,695,331 | 170,775 |
| $3,000 under $4,000 | 40,307 | 3,378 | 18,807 | 1,081 | (*) | (*) | 29,475 | 216 | - | - | - | - | 2,514,141 | 511,038 | 2,514,141 | 492,999 |
| $4,000 under $5,000 | 68,490 | 7,351 | 19,491 | 2,396 | (*) | (*) | 28,774 | 252 | (*) | (*) | - | - | 2,453,707 | 889,865 | 2,453,707 | 874,890 |
| $5,000 under $6,000 | 61,611 | 8,015 | 12,223 | 1,386 | (*) | (*) | 39,012 | 391 | - | - | - | - | 2,064,053 | 1,133,282 | 2,064,053 | 1,115,190 |
| $6,000 under $7,000 | 40,649 | 5,865 | 18,863 | 2,148 | (*) | (*) | 28,360 | 249 | - | - | - | - | 1,567,300 | 1,164,156 | 1,567,296 | 1,151,749 |
| $7,000 under $8,000 | 27,011 | 4,592 | 12,980 | 2,215 | (*) | (*) | 18,610 | 158 | - | - | (*) | (*) | 1,306,145 | 1,231,790 | 1,306,144 | 1,216,460 |
| $8,000 under $9,000 | 22,095 | 3,598 | 9,809 | 1,376 | (*) | (*) | 32,327 | 287 | - | - | - | - | 1,063,843 | 1,210,157 | 1,063,841 | 1,198,171 |
| $9,000 under $10,000 | 8,978 | 825 | 5,346 | 865 | (*) | (*) | 26,339 | 275 | - | - | - | - | 773,757 | 1,043,105 | 773,757 | 1,034,508 |
| $10,000 under $11,000 | 16,424 | 2,657 | 8,851 | 1,258 | | | 25,973 | 282 | - | - | (*) | (*) | 653,514 | 1,004,312 | 653,514 | 996,624 |
| $11,000 under $12,000 | 12,251 | 1,580 | 9,009 | 2,410 | | | 15,722 | 145 | - | - | (*) | (*) | 480,313 | 833,630 | 480,309 | 826,283 |
| $12,000 under $13,000 | 7,366 | 1,105 | 4,971 | 699 | 6,976 | 693 | 17,098 | 186 | - | - | - | - | 369,905 | 712,807 | 369,904 | 706,103 |
| $13,000 under $14,000 | (*) | (*) | 4,194 | 1,128 | | | 10,313 | 125 | - | - | - | - | 274,291 | 587,553 | 274,261 | 584,357 |
| $14,000 under $15,000 | 6,919 | 1,016 | 5,279 | 1,073 | | | 10,012 | 143 | - | - | - | - | 195,731 | 467,315 | 195,731 | 462,007 |
| $15,000 under $20,000 | 21,518 | 2,765 | 16,797 | 4,665 | 5,588 | 2,860 | 31,353 | 338 | - | - | (*) | (*) | 469,313 | 1,386,152 | 469,309 | 1,370,729 |
| $20,000 under $25,000 | 8,052 | 1,002 | 8,837 | 2,516 | 4,363 | 532 | 7,576 | 75 | - | - | - | - | 136,420 | 594,476 | 136,414 | 585,952 |
| $25,000 under $30,000 | 4,332 | 515 | 5,026 | 2,002 | 1,577 | 212 | 3,222 | 50 | - | - | - | - | 59,710 | 342,034 | 59,695 | 336,844 |
| $30,000 under $50,000 | 6,577 | 779 | 8,758 | 3,284 | 4,884 | 1,505 | 5,484 | 81 | - | - | - | - | 72,474 | 626,726 | 72,463 | 617,337 |
| $50,000 under $100,000 | 2,739 | 382 | 5,624 | 2,811 | 2,930 | 3,484 | 1,158 | 14 | - | - | (*) | (*) | 27,864 | 569,361 | 27,832 | 563,492 |
| $100,000 under $200,000 | 888 | 120 | 1,675 | 1,254 | 1,185 | 2,621 | 186 | 3 | - | - | (*) | (*) | 6,816 | 333,301 | 6,790 | 328,983 |
| $200,000 under $500,000 | 286 | 39 | 517 | 762 | 483 | 1,111 | 47 | 1 | - | - | 6 | 73 | 1,909 | 232,584 | 1,892 | 228,171 |
| $500,000 under $1,000,000 | 38 | 6 | 94 | 224 | 77 | 1,001 | 4 | (3) | - | - | 1 | (3) | 294 | 90,941 | 290 | 89,128 |
| $1,000,000 or more | 24 | 3 | 55 | 717 | 50 | 188 | 4 | (3) | - | - | - | - | 140 | 164,677 | 138 | 159,340 |
| Total nontaxable returns | 98,355 | 8,854 | 26,259 | 6,552 | 2,860 | 3,651 | 4,213 | 27 | - | - | 251 | 19 | 259,957 | 29,893 | - | - |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 200,942 | 18,933 | 67,149 | 7,153 | 917 | 60 | 96,743 | 707 | (*) | (*) | 251 | 19 | 8,003,451 | 1,617,184 | 7,747,833 | 1,542,491 |
| Returns $5,000 under $10,000 | 166,557 | 23,546 | 62,624 | 10,493 | 5,129 | 1,793 | 144,648 | 1,360 | - | - | 117 | 1 | 6,779,137 | 5,784,618 | 6,775,091 | 5,716,078 |
| Returns $10,000 under $15,000 | 48,278 | 7,353 | 32,482 | 6,866 | 6,976 | 693 | 79,118 | 881 | - | - | 1,656 | 130 | 1,974,063 | 3,605,720 | 1,973,719 | 3,575,374 |
| Returns $15,000 or more | 44,454 | 5,610 | 47,418 | 18,556 | 21,461 | 15,555 | 49,034 | 562 | - | - | 593 | 95 | 775,043 | 4,340,403 | 774,823 | 4,279,976 |

Footnotes at end of table.

Table 1.7--RETURNS OF SINGLE PERSONS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Tax liability--Continued | | | | | | | | Taxpayments | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Additional tax for tax preferences | | Tax from recomputing prior-year investment credit | | Self-employment tax | | Social security taxes on tip income | | Total | | Income tax withheld | | Estimated taxpayments | | Payment with request for extension of filing time | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (96) | (97) | (98) | (99) | (100) | (101) | (102) | (103) | (104) | (105) | (106) | (107) | (108) | (109) | (110) | (111) |
| All returns, total | 2,959 | 18,850 | 15,666 | 3,551 | 839,706 | 211,411 | 8,503 | 193 | 25,826,399 | 19,199,695 | 24,393,234 | 16,197,247 | 1,816,886 | 2,883,478 | 25,424 | 79,309 |
| No adjusted gross income | 108 | 993 | 995 | 217 | 6,481 | 1,444 | - | - | 66,212 | 26,325 | 47,757 | 18,006 | 12,782 | 7,192 | 528 | 287 |
| $1 under $1,000 | (*) | (*) | | | 55,265 | 3,359 | | | 4,637,597 | 234,182 | 4,614,489 | 229,562 | 18,377 | 3,853 | | |
| $1,000 under $2,000 | - | - | | | 134,606 | 13,413 | | | 4,139,007 | 624,676 | 4,077,713 | 600,271 | 55,113 | 23,650 | | |
| $2,000 under $3,000 | (*) | (*) | 2,603 | 224 | 131,676 | 18,196 | 5,026 | 143 | 2,894,839 | 799,067 | 2,800,967 | 772,169 | 96,374 | 26,232 | 5,638 | 1,629 |
| $3,000 under $4,000 | - | - | | | 102,927 | 20,453 | | | 2,344,921 | 955,272 | 2,175,088 | 909,063 | 177,308 | 45,506 | | |
| $4,000 under $5,000 | (*) | (*) | | | 67,776 | 16,206 | | | 2,371,334 | 1,347,900 | 2,183,406 | 1,273,578 | 203,579 | 72,391 | | |
| $5,000 under $6,000 | - | - | | | 66,302 | 18,429 | (*) | (*) | 2,008,100 | 1,515,424 | 1,840,093 | 1,416,763 | 193,981 | 97,817 | | |
| $6,000 under $7,000 | (*) | (*) | 1,556 | 469 | 41,050 | 12,953 | (*) | (*) | 1,546,127 | 1,477,474 | 1,438,596 | 1,396,661 | 131,825 | 80,204 | | |
| $7,000 under $8,000 | (*) | (*) | | | 41,697 | 15,515 | (*) | (*) | 1,292,656 | 1,492,375 | 1,193,221 | 1,399,124 | 122,748 | 92,028 | 6,194 | 1,472 |
| $8,000 under $9,000 | (*) | (*) | 2,046 | 259 | 32,235 | 12,083 | - | - | 1,045,474 | 1,410,676 | 977,499 | 1,328,593 | 108,374 | 81,515 | | |
| $9,000 under $10,000 | - | - | | | 23,405 | 8,731 | - | - | 767,187 | 1,188,560 | 719,666 | 1,112,337 | 80,622 | 74,173 | | |
| $10,000 under $11,000 | - | - | | | 15,877 | 7,738 | - | - | 644,759 | 1,145,390 | 594,696 | 1,063,979 | 75,591 | 76,933 | | |
| $11,000 under $12,000 | (*) | (*) | | | 17,163 | 7,217 | (*) | (*) | 476,853 | 941,736 | 435,032 | 858,814 | 66,313 | 78,234 | | |
| $12,000 under $13,000 | (*) | (*) | 2,862 | 196 | 11,961 | 6,690 | - | - | 364,025 | 798,737 | 327,255 | 715,029 | 57,425 | 79,831 | 4,058 | 3,523 |
| $13,000 under $14,000 | (*) | (*) | | | 7,597 | 3,119 | - | - | 272,150 | 657,253 | 252,614 | 607,147 | 35,747 | 47,288 | | |
| $14,000 under $15,000 | - | - | | | 10,337 | 5,255 | (*) | (*) | 193,856 | 508,544 | 167,592 | 435,653 | 45,964 | 69,682 | | |
| $15,000 under $20,000 | | | 2,572 | 317 | 29,260 | 14,944 | - | - | 463,238 | 1,458,932 | 375,763 | 1,157,126 | 145,374 | 291,321 | 3,394 | 3,256 |
| $20,000 under $25,000 | 104 | 364 | | | 14,776 | 8,369 | - | - | 132,555 | 591,038 | 91,829 | 377,381 | 67,129 | 207,887 | 1,252 | 2,583 |
| $25,000 under $30,000 | | | 863 | 162 | 7,985 | 4,986 | - | - | 58,267 | 333,654 | 33,816 | 168,370 | 37,107 | 159,109 | 1,374 | 4,742 |
| $30,000 under $50,000 | 364 | 820 | 1,152 | 399 | 14,201 | 8,283 | - | - | 70,819 | 570,462 | 31,603 | 191,919 | 53,442 | 369,775 | 1,745 | 6,875 |
| $50,000 under $100,000 | 1,060 | 2,154 | 647 | 503 | 5,686 | 3,242 | - | - | 27,383 | 480,676 | 11,458 | 108,790 | 23,420 | 363,136 | 891 | 7,468 |
| $100,000 under $200,000 | 727 | 3,436 | 227 | 273 | 1,120 | 610 | - | - | 6,725 | 277,960 | 2,375 | 39,177 | 6,112 | 233,103 | 218 | 4,889 |
| $200,000 under $500,000 | 390 | 4,178 | 109 | 91 | 260 | 143 | (*) | (*) | 1,884 | 185,344 | 560 | 12,414 | 1,775 | 165,540 | 102 | 7,065 |
| $500,000 under $1,000,000 | 97 | 1,778 | 19 | 12 | 45 | 24 | - | - | 292 | 65,879 | 100 | 3,738 | 272 | 58,278 | 20 | 3,784 |
| $1,000,000 or more | 62 | 4,900 | 15 | 429 | 18 | 9 | - | - | 139 | 112,159 | 46 | 1,583 | 132 | 78,800 | 10 | 31,736 |
| Taxable returns, total | 2,959 | 18,850 | 11,732 | 2,660 | 582,468 | 182,414 | 7,924 | 187 | 16,525,293 | 18,197,487 | 15,256,356 | 15,258,442 | 1,681,110 | 2,823,541 | 23,192 | 78,736 |
| No adjusted gross income | 108 | 993 | (*) | (*) | (*) | (*) | - | - | 61 | 1,054 | 21 | 384 | 38 | 400 | 13 | 184 |
| $1 under $1,000 | (*) | (*) | - | - | - | - | - | - | 12,369 | 1,066 | 12,276 | 1,052 | (*) | (*) | - | - |
| $1,000 under $2,000 | - | - | - | - | (*) | (*) | - | - | 33,284 | 3,745 | 31,176 | 3,629 | (*) | (*) | - | - |
| $2,000 under $3,000 | (*) | (*) | (*) | (*) | 90,204 | 12,900 | (*) | (*) | 2,508,042 | 721,723 | 2,454,250 | 702,262 | 60,387 | 19,198 | - | - |
| $3,000 under $4,000 | - | - | (*) | (*) | 91,157 | 18,026 | (*) | (*) | 2,269,297 | 938,985 | 2,109,042 | 894,899 | 171,845 | 43,590 | 4,023 | 1,332 |
| $4,000 under $5,000 | (*) | (*) | (*) | (*) | 62,435 | 14,795 | (*) | (*) | 2,346,681 | 1,342,466 | 2,166,046 | 1,269,705 | 198,176 | 70,978 | | |
| $5,000 under $6,000 | - | - | | | 65,094 | 18,014 | (*) | (*) | 2,006,055 | 1,513,648 | 1,838,824 | 1,415,480 | 193,592 | 97,359 | | |
| $6,000 under $7,000 | (*) | (*) | | | 39,673 | 12,265 | (*) | (*) | 1,542,600 | 1,475,140 | 1,435,821 | 1,394,728 | 131,658 | 79,841 | | |
| $7,000 under $8,000 | (*) | (*) | 2,913 | 363 | 41,074 | 15,247 | (*) | (*) | 1,287,796 | 1,489,184 | 1,189,076 | 1,396,368 | 122,158 | 91,624 | 6,098 | 1,323 |
| $8,000 under $9,000 | (*) | (*) | | | 31,945 | 11,933 | - | - | 1,042,946 | 1,405,261 | 977,050 | 1,328,160 | 106,265 | 76,533 | | |
| $9,000 under $10,000 | - | - | | | 22,936 | 8,490 | - | - | 766,795 | 1,187,133 | 719,566 | 1,112,323 | 80,329 | 72,924 | | |
| $10,000 under $11,000 | - | - | | | 15,701 | 7,667 | - | - | 644,582 | 1,145,168 | 594,529 | 1,063,874 | 75,590 | 76,831 | | |
| $11,000 under $12,000 | (*) | (*) | | | 17,163 | 7,217 | (*) | (*) | 475,859 | 940,442 | 434,204 | 858,731 | 65,319 | 77,023 | | |
| $12,000 under $13,000 | (*) | (*) | 2,862 | 196 | 11,960 | 6,690 | - | - | 364,024 | 798,718 | 327,255 | 715,029 | 57,424 | 79,812 | 4,058 | 3,523 |
| $13,000 under $14,000 | (*) | (*) | | | 7,496 | 3,110 | - | - | 272,051 | 657,154 | 252,614 | 607,147 | 35,648 | 47,189 | | |
| $14,000 under $15,000 | - | - | | | 10,306 | 5,234 | (*) | (*) | 193,825 | 508,358 | 167,592 | 435,653 | 45,933 | 69,496 | | |
| $15,000 under $20,000 | | | 2,571 | 317 | 29,255 | 14,941 | - | - | 462,289 | 1,456,490 | 375,340 | 1,156,655 | 144,426 | 289,352 | 3,394 | 3,256 |
| $20,000 under $25,000 | 104 | 364 | | | 14,761 | 8,367 | - | - | 131,990 | 590,151 | 91,786 | 377,305 | 66,579 | 207,076 | 1,252 | 2,583 |
| $25,000 under $30,000 | | | 863 | 162 | 7,985 | 4,986 | - | - | 57,756 | 331,595 | 33,813 | 168,352 | 36,599 | 157,068 | 1,374 | 4,742 |
| $30,000 under $50,000 | 364 | 820 | 1,133 | 310 | 14,163 | 8,258 | - | - | 70,788 | 569,837 | 31,579 | 191,365 | 53,432 | 369,717 | 1,742 | 6,863 |
| $50,000 under $100,000 | 1,060 | 2,154 | 643 | 481 | 5,668 | 3,234 | - | - | 27,194 | 479,395 | 11,418 | 108,545 | 23,260 | 362,129 | 890 | 7,456 |
| $100,000 under $200,000 | 727 | 3,436 | 227 | 273 | 1,115 | 609 | - | - | 6,701 | 277,593 | 2,375 | 39,177 | 6,088 | 232,737 | 218 | 4,889 |
| $200,000 under $500,000 | 390 | 4,178 | 109 | 91 | 260 | 143 | (*) | (*) | 1,879 | 185,146 | 557 | 12,298 | 1,773 | 165,460 | 102 | 7,065 |
| $500,000 under $1,000,000 | 97 | 1,778 | 19 | 12 | 43 | 23 | - | - | 291 | 65,878 | 100 | 3,738 | 271 | 58,277 | 20 | 3,784 |
| $1,000,000 or more | 62 | 4,900 | 15 | 429 | 18 | 9 | - | - | 138 | 112,157 | 46 | 1,583 | 131 | 78,798 | 10 | 31,736 |
| Total nontaxable returns | - | - | 3,934 | 892 | 257,238 | 28,996 | 579 | 6 | 9,301,106 | 1,002,210 | 9,136,878 | 938,807 | 135,776 | 59,938 | 2,232 | 573 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 113 | 1,040 | 3,598 | 440 | 498,731 | 73,070 | 5,026 | 142 | 16,453,910 | 3,987,421 | 15,899,420 | 3,802,648 | 563,533 | 178,825 | 6,166 | 1,916 |
| Returns $5,000 under $10,000 | (*) | (*) | 3,602 | 728 | 204,689 | 67,712 | (*) | (*) | 6,659,544 | 7,084,509 | 6,169,075 | 6,653,478 | 637,550 | 425,737 | 6,194 | 1,472 |
| Returns $10,000 under $15,000 | (*) | (*) | 2,862 | 196 | 62,935 | 30,019 | (*) | (*) | 1,951,643 | 4,051,660 | 1,777,189 | 3,680,622 | 281,040 | 351,969 | 4,058 | 3,523 |
| Returns $15,000 or more | 2,804 | 17,630 | 5,604 | 2,186 | 73,351 | 40,611 | (*) | (*) | 761,302 | 4,076,106 | 547,550 | 2,060,498 | 334,763 | 1,926,949 | 9,006 | 72,399 |

Footnotes at end of table.

Individual income tax returns for 1972

Table 1.7--RETURNS OF SINGLE PERSONS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Taxpayments--Continued | | | | | | Tax due at time of filing | | Overpayments | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Excess social security taxes withheld | | Credit for tax on certain gasoline, fuel, and oil | | Other taxpayments | | | | Total | | Refund | | Credit on 1973 tax | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (112) | (113) | (114) | (115) | (116) | (117) | (118) | (119) | (120) | (121) | (122) | (123) | (124) | (125) |
| All returns, total | 299,373 | 31,027 | 133,873 | 6,773 | 8,419 | 1,865 | 2,725,031 | 1,312,584 | 23,986,732 | 5,164,437 | 23,366,681 | 4,860,195 | 717,612 | 304,243 |
| No adjusted gross income | 307 | 38 | 9,438 | 685 | (*) | (*) | 4,981 | 1,632 | 65,164 | 25,304 | 60,536 | 22,279 | 5,042 | 3,025 |
| $1 under $1,000 | (*) | (*) | 8,514 | 369 | (*) | (*) | 61,180 | 2,883 | 4,630,779 | 233,325 | 4,624,360 | 230,995 | 7,690 | 2,330 |
| $1,000 under $2,000 | - | - | 19,359 | 719 | - | - | 135,364 | 11,764 | 4,110,365 | 619,468 | 4,086,276 | 614,718 | 28,604 | 4,750 |
| $2,000 under $3,000 | (*) | (*) | 11,917 | 444 | - | - | 302,959 | 24,407 | 2,800,688 | 634,474 | 2,765,806 | 624,316 | 42,849 | 10,158 |
| $3,000 under $4,000 | (*) | (*) | 15,262 | 610 | - | - | 377,351 | 53,001 | 2,214,257 | 494,824 | 2,141,758 | 485,471 | 83,913 | 9,354 |
| $4,000 under $5,000 | (*) | (*) | 11,593 | 693 | - | - | 289,266 | 54,355 | 2,189,447 | 510,965 | 2,106,944 | 497,518 | 93,165 | 13,447 |
| $5,000 under $6,000 | (*) | (*) | 4,394 | 183 | (*) | (*) | 242,751 | 63,177 | 1,820,996 | 444,857 | 1,734,594 | 425,256 | 94,394 | 19,601 |
| $6,000 under $7,000 | (*) | (*) | 6,440 | 362 | (*) | (*) | 188,393 | 46,908 | 1,380,701 | 359,262 | 1,328,494 | 347,289 | 59,769 | 11,973 |
| $7,000 under $8,000 | 8,633 | 311 | 6,365 | 331 | (*) | (*) | 155,676 | 48,407 | 1,155,022 | 308,680 | 1,124,295 | 302,239 | 35,786 | 6,442 |
| $8,000 under $9,000 | 8,864 | 325 | 3,494 | 235 | (*) | (*) | 161,749 | 51,764 | 904,622 | 252,134 | 880,195 | 245,154 | 28,772 | 6,980 |
| $9,000 under $10,000 | 46,850 | 1,695 | 3,081 | 131 | - | - | 129,073 | 42,264 | 644,927 | 187,477 | 624,921 | 177,748 | 21,205 | 9,729 |
| $10,000 under $11,000 | 60,679 | 3,280 | 3,332 | 169 | (*) | (*) | 107,922 | 40,160 | 543,118 | 181,167 | 519,125 | 173,675 | 28,023 | 7,491 |
| $11,000 under $12,000 | 41,638 | 3,449 | 7,147 | 192 | - | - | 89,716 | 35,630 | 390,690 | 143,736 | 372,010 | 137,534 | 19,682 | 6,203 |
| $12,000 under $13,000 | 24,472 | 2,556 | 4,816 | 104 | (*) | (*) | 68,880 | 36,953 | 301,026 | 122,882 | 286,291 | 111,384 | 20,106 | 11,498 |
| $13,000 under $14,000 | (*) | (*) | 2,821 | 145 | (*) | (*) | 47,839 | 22,074 | 226,553 | 91,764 | 212,297 | 87,568 | 17,408 | 4,196 |
| $14,000 under $15,000 | 18,051 | 2,796 | 2,113 | 149 | - | - | 50,880 | 28,569 | 144,054 | 69,777 | 131,502 | 61,928 | 14,375 | 7,849 |
| $15,000 under $20,000 | 34,999 | 6,571 | 7,346 | 523 | (*) | (*) | 155,497 | 117,782 | 313,504 | 190,559 | 270,061 | 158,901 | 49,563 | 31,657 |
| $20,000 under $25,000 | 10,136 | 2,806 | 2,035 | 169 | (*) | (*) | 59,725 | 77,564 | 77,261 | 74,124 | 59,800 | 53,184 | 21,745 | 20,940 |
| $25,000 under $30,000 | 4,581 | 1,218 | 1,260 | 216 | - | - | 29,746 | 57,197 | 30,221 | 48,818 | 18,852 | 29,117 | 15,714 | 19,701 |
| $30,000 under $50,000 | 4,555 | 1,558 | 1,914 | 149 | (*) | (*) | 42,352 | 137,640 | 29,930 | 81,263 | 14,103 | 43,020 | 19,373 | 38,243 |
| $50,000 under $100,000 | 2,087 | 985 | 763 | 108 | 328 | 189 | 17,960 | 132,174 | 10,014 | 43,460 | 3,521 | 15,216 | 7,606 | 28,244 |
| $100,000 under $200,000 | 604 | 370 | 318 | 42 | 129 | 380 | 4,229 | 79,145 | 2,590 | 23,803 | 742 | 8,121 | 2,148 | 15,682 |
| $200,000 under $500,000 | 152 | 100 | 110 | 24 | 39 | 201 | 1,242 | 62,373 | 668 | 15,134 | 161 | 4,829 | 574 | 10,305 |
| $500,000 under $1,000,000 | 26 | 13 | 22 | 3 | 8 | 64 | 200 | 29,316 | 95 | 4,253 | 28 | 1,745 | 74 | 2,508 |
| $1,000,000 or more | 15 | 9 | 19 | 18 | 6 | 13 | 100 | 55,445 | 40 | 2,927 | 9 | 990 | 32 | 1,937 |
| Taxable returns, total | 297,496 | 30,832 | 81,726 | 4,261 | 6,306 | 1,681 | 2,522,941 | 1,292,246 | 14,733,393 | 4,171,785 | 14,170,329 | 3,887,592 | 649,018 | 284,195 |
| No adjusted gross income | (*) | (*) | (*) | (*) | (*) | (*) | 71 | 508 | 37 | 553 | 17 | 376 | 24 | 177 |
| $1 under $1,000 | (*) | (*) | - | - | - | - | (*) | (*) | 10,382 | 968 | 10,382 | 968 | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | 35,399 | 2,850 | 26,950 | 2,811 | 26,950 | 2,811 | - | - |
| $2,000 under $3,000 | (*) | (*) | 5,193 | 199 | - | - | 272,192 | 20,880 | 2,423,142 | 558,924 | 2,402,701 | 551,868 | 27,190 | 7,057 |
| $3,000 under $4,000 | (*) | (*) | 10,861 | 405 | - | - | 367,806 | 51,139 | 2,144,348 | 479,168 | 2,074,857 | 470,706 | 80,559 | 8,462 |
| $4,000 under $5,000 | (*) | (*) | 9,536 | 546 | - | - | 284,459 | 53,315 | 2,167,215 | 505,916 | 2,087,367 | 493,361 | 90,342 | 12,555 |
| $5,000 under $6,000 | (*) | (*) | 4,007 | 147 | (*) | (*) | 241,644 | 62,890 | 1,819,890 | 443,255 | 1,733,590 | 424,003 | 93,704 | 19,253 |
| $6,000 under $7,000 | (*) | (*) | 5,855 | 324 | (*) | (*) | 187,434 | 46,279 | 1,377,879 | 357,263 | 1,325,672 | 346,308 | 57,244 | 10,956 |
| $7,000 under $8,000 | 8,633 | 311 | 5,970 | 300 | (*) | (*) | 155,053 | 48,234 | 1,150,724 | 305,628 | 1,119,997 | 299,186 | 35,786 | 6,442 |
| $8,000 under $9,000 | 8,864 | 325 | 3,493 | 234 | (*) | (*) | 161,748 | 51,764 | 902,095 | 246,868 | 877,956 | 240,100 | 28,483 | 6,768 |
| $9,000 under $10,000 | 46,850 | 1,695 | 2,982 | 116 | - | - | 128,971 | 42,195 | 644,535 | 186,223 | 624,821 | 177,646 | 20,813 | 8,577 |
| $10,000 under $11,000 | 60,679 | 3,280 | 3,156 | 154 | (*) | (*) | 107,913 | 40,155 | 542,950 | 181,012 | 518,957 | 173,550 | 28,022 | 7,461 |
| $11,000 under $12,000 | 41,638 | 3,449 | 7,147 | 192 | - | - | 89,716 | 35,630 | 389,696 | 142,442 | 371,844 | 137,481 | 18,854 | 4,961 |
| $12,000 under $13,000 | 24,472 | 2,556 | 4,816 | 104 | (*) | (*) | 68,880 | 36,953 | 301,025 | 122,863 | 286,290 | 111,367 | 20,105 | 11,497 |
| $13,000 under $14,000 | 27,543 | 2,634 | 2,821 | 145 | (*) | (*) | 47,837 | 22,073 | 226,454 | 91,673 | 212,297 | 87,568 | 17,309 | 4,106 |
| $14,000 under $15,000 | 18,051 | 2,796 | 2,113 | 149 | - | - | 50,880 | 28,569 | 144,023 | 69,612 | 131,502 | 61,928 | 14,344 | 7,684 |
| $15,000 under $20,000 | 34,999 | 6,571 | 7,345 | 521 | (*) | (*) | 155,493 | 117,780 | 312,556 | 188,118 | 269,114 | 156,882 | 49,141 | 31,236 |
| $20,000 under $25,000 | 10,136 | 2,806 | 2,032 | 169 | (*) | (*) | 59,724 | 77,564 | 76,696 | 73,239 | 59,277 | 52,530 | 21,703 | 20,708 |
| $25,000 under $30,000 | 4,581 | 1,218 | 1,260 | 216 | - | - | 29,746 | 57,197 | 29,710 | 46,759 | 18,341 | 27,058 | 15,714 | 19,701 |
| $30,000 under $50,000 | 4,555 | 1,558 | 1,911 | 147 | (*) | (*) | 42,321 | 137,619 | 29,899 | 80,731 | 14,073 | 42,496 | 19,366 | 38,235 |
| $50,000 under $100,000 | 2,084 | 983 | 758 | 107 | 327 | 176 | 17,960 | 132,174 | 9,825 | 42,208 | 3,406 | 14,188 | 7,500 | 28,020 |
| $100,000 under $200,000 | 604 | 370 | 314 | 40 | 129 | 380 | 4,229 | 79,145 | 2,566 | 23,437 | 725 | 7,792 | 2,137 | 15,645 |
| $200,000 under $500,000 | 150 | 99 | 110 | 24 | 39 | 201 | 1,242 | 62,373 | 663 | 14,936 | 157 | 4,686 | 573 | 10,249 |
| $500,000 under $1,000,000 | 26 | 13 | 22 | 3 | 8 | 64 | 199 | 29,316 | 94 | 4,253 | 28 | 1,745 | 73 | 2,508 |
| $1,000,000 or more | 15 | 9 | 19 | 18 | 6 | 13 | 100 | 55,445 | 39 | 2,925 | 8 | 988 | 32 | 1,937 |
| Total nontaxable returns | 1,877 | 196 | 52,147 | 2,509 | 2,113 | 184 | 202,090 | 20,340 | 9,253,339 | 992,654 | 9,196,352 | 972,599 | 68,594 | 20,052 |
| All returns, summary: | | | | | | | | | | | | | | |
| Returns under $5,000 | 2,400 | 261 | 76,083 | 3,521 | 2,114 | 249 | 1,171,101 | 148,041 | 16,010,700 | 2,518,360 | 15,785,680 | 2,475,297 | 261,263 | 43,063 |
| Returns $5,000 under $10,000 | 67,435 | 2,421 | 23,774 | 1,241 | 2,339 | 162 | 877,642 | 252,520 | 5,906,268 | 1,552,411 | 5,692,499 | 1,497,686 | 239,926 | 54,725 |
| Returns $10,000 under $15,000 | 172,383 | 14,715 | 20,229 | 759 | 1,823 | 73 | 365,237 | 163,385 | 1,605,441 | 609,326 | 1,521,225 | 572,089 | 99,594 | 37,237 |
| Returns $15,000 or more | 57,155 | 13,629 | 13,787 | 1,251 | 2,143 | 1,380 | 311,051 | 748,637 | 464,323 | 484,340 | 367,277 | 315,123 | 116,829 | 169,217 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Adjusted gross income less deficit. [2]Includes surcharge for a small number of prior-year returns. [3]Less than $500.

Table 1.8—RETURNS OF HEADS OF HOUSEHOLDS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Number of returns | Adjusted gross income | Salaries and wages (gross) | | Sales of capital assets | | | | Dividends in adjusted gross income | | Interest received | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Net gain | | Net loss | | | | | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| All returns, total | 3,993,814 | [1]28,100,151 | 3,766,084 | 24,958,333 | 190,719 | 410,000 | 62,875 | 42,673 | 248,528 | 526,592 | 1,207,796 | 907,445 |
| No adjusted gross income | 9,813 | -63,560 | 2,111 | 11,526 | 2,006 | 6,889 | | | 1,427 | 3,054 | 2,828 | 6,275 |
| $1 under $1,000 | 114,705 | 71,978 | 103,634 | 69,602 | 3,732 | 1,642 | 4,891 | 3,866 | | | 14,472 | 3,724 |
| $1,000 under $2,000 | 181,931 | 289,006 | 162,684 | 260,742 | (*) | (*) | | | 2,326 | 1,094 | 19,167 | 11,037 |
| $2,000 under $3,000 | 292,895 | 745,096 | 264,463 | 651,336 | 1,970 | 1,787 | | | 13,621 | 6,053 | 56,743 | 41,367 |
| $3,000 under $4,000 | 446,403 | 1,559,738 | 415,712 | 1,412,784 | 6,158 | 5,033 | 3,744 | 1,234 | 11,261 | 9,253 | 86,861 | 54,795 |
| $4,000 under $5,000 | 463,754 | 2,063,286 | 444,270 | 1,920,217 | 17,724 | 10,518 | | | 19,292 | 20,284 | 98,685 | 67,422 |
| $5,000 under $6,000 | 455,689 | 2,498,714 | 435,475 | 2,359,170 | 13,293 | 6,637 | 7,291 | 6,812 | 13,813 | 7,794 | 94,506 | 72,346 |
| $6,000 under $7,000 | 381,432 | 2,470,576 | 372,029 | 2,349,817 | 12,329 | 6,756 | | | 11,862 | 7,024 | 96,396 | 27,239 |
| $7,000 under $8,000 | 411,707 | 3,089,234 | 392,818 | 2,885,244 | 11,020 | 6,259 | 9,643 | 2,334 | 22,055 | 27,328 | 131,472 | 82,546 |
| $8,000 under $9,000 | 290,243 | 2,462,323 | 282,055 | 2,348,069 | 16,096 | 20,946 | 9,150 | 8,370 | 18,276 | 30,005 | 103,759 | 41,594 |
| $9,000 under $10,000 | 250,608 | 2,375,364 | 243,076 | 2,196,663 | 16,302 | 17,639 | | | 13,805 | 13,348 | 109,747 | 66,884 |
| $10,000 under $11,000 | 168,863 | 1,765,074 | 165,075 | 1,669,716 | 12,006 | 7,185 | 3,928 | 2,800 | 15,794 | 9,464 | 78,670 | 38,968 |
| $11,000 under $12,000 | 121,120 | 1,388,491 | 115,613 | 1,273,946 | 10,096 | 11,685 | (*) | (*) | 15,045 | 11,686 | 56,408 | 37,691 |
| $12,000 under $13,000 | 92,742 | 1,157,121 | 89,687 | 1,074,922 | 5,805 | 3,242 | | | 6,222 | 5,148 | 47,431 | 28,443 |
| $13,000 under $14,000 | 75,637 | 1,016,216 | 71,928 | 907,067 | 7,119 | 11,510 | 2,946 | 1,930 | 11,032 | 7,156 | 36,295 | 36,725 |
| $14,000 under $15,000 | 46,978 | 680,013 | 43,422 | 597,049 | 6,306 | 10,106 | | | 7,090 | 19,506 | 30,437 | 16,157 |
| $15,000 under $20,000 | 119,865 | 2,031,689 | 111,814 | 1,694,969 | 24,078 | 40,358 | 6,539 | 5,178 | 30,203 | 52,162 | 85,784 | 89,688 |
| $20,000 under $25,000 | 27,553 | 607,839 | 22,236 | 415,707 | 8,279 | 32,148 | 2,797 | 1,475 | 11,084 | 28,669 | 23,597 | 45,019 |
| $25,000 under $30,000 | 15,288 | 407,387 | 10,218 | 228,995 | 3,294 | 23,733 | 2,945 | 2,377 | 7,090 | 50,635 | 12,470 | 48,859 |
| $30,000 under $50,000 | 18,121 | 673,756 | 12,367 | 348,049 | 7,519 | 46,439 | 4,207 | 3,020 | 11,387 | 74,279 | 14,623 | 35,447 |
| $50,000 under $100,000 | 6,690 | 447,097 | 4,382 | 192,761 | 3,038 | 45,696 | 1,794 | 1,474 | 4,427 | 56,163 | 5,798 | 32,242 |
| $100,000 under $200,000 | 1,326 | 172,274 | 764 | 49,298 | 796 | 31,088 | 270 | 241 | 1,025 | 37,623 | 1,222 | 12,027 |
| $200,000 under $500,000 | 363 | 105,244 | 202 | 19,952 | 270 | 34,062 | 58 | 50 | 318 | 28,683 | 339 | 6,280 |
| $500,000 under $1,000,000 | 64 | 43,217 | 34 | 5,370 | 44 | 19,578 | 12 | 11 | 56 | 11,952 | 62 | 1,383 |
| $1,000,000 or more | 24 | 42,978 | 15 | 15,362 | 17 | 8,339 | 2 | 2 | 17 | 8,229 | 24 | 3,287 |
| Taxable returns, total | 3,268,759 | [1]26,393,294 | 3,127,004 | 23,452,176 | 173,563 | 393,634 | 54,990 | 37,674 | 215,175 | 504,979 | 1,084,512 | 797,069 |
| No adjusted gross income | 20 | -3,347 | 17 | 1,047 | 17 | 3,359 | (*) | (*) | 15 | 1,350 | 19 | 617 |
| $1 under $1,000 | (*) | (*) | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | 99,426 | 260,647 | 93,195 | 236,861 | (*) | (*) | - | - | (*) | (*) | 22,708 | 11,411 |
| $3,000 under $4,000 | 306,375 | 1,087,391 | 290,447 | 1,011,920 | 5,233 | 4,647 | (*) | (*) | (*) | (*) | 55,690 | 27,004 |
| $4,000 under $5,000 | 405,314 | 1,805,699 | 390,208 | 1,699,849 | 10,978 | 4,430 | (*) | (*) | 12,936 | 17,172 | 84,974 | 50,544 |
| $5,000 under $6,000 | 440,793 | 2,418,081 | 425,953 | 2,312,670 | 12,708 | 5,618 | 7,040 | 6,612 | 11,453 | 6,787 | 87,289 | 61,175 |
| $6,000 under $7,000 | 376,772 | 2,440,440 | 367,907 | 2,323,372 | 12,212 | 6,639 | | | 11,862 | 7,024 | 96,279 | 27,119 |
| $7,000 under $8,000 | 409,365 | 3,071,917 | 390,827 | 2,870,515 | 11,019 | 6,256 | 9,643 | 2,334 | 22,052 | 27,327 | 131,469 | 82,543 |
| $8,000 under $9,000 | 287,822 | 2,442,406 | 279,801 | 2,331,417 | 15,929 | 20,638 | 9,050 | 8,270 | 18,276 | 30,005 | 103,492 | 41,536 |
| $9,000 under $10,000 | 248,486 | 2,354,836 | 240,985 | 2,175,459 | 16,298 | 17,638 | | | 13,801 | 13,182 | 109,643 | 66,831 |
| $10,000 under $11,000 | 168,863 | 1,765,074 | 165,075 | 1,669,716 | 12,006 | 7,185 | 3,928 | 2,800 | 15,794 | 9,464 | 78,670 | 38,968 |
| $11,000 under $12,000 | 120,990 | 1,387,016 | 115,582 | 1,272,484 | 10,065 | 11,008 | | | 15,045 | 11,686 | 56,377 | 37,616 |
| $12,000 under $13,000 | 92,738 | 1,157,072 | 89,683 | 1,074,520 | 5,804 | 3,240 | 5,335 | 3,274 | 6,222 | 5,148 | 47,428 | 28,441 |
| $13,000 under $14,000 | 75,637 | 1,016,216 | 71,928 | 907,067 | 7,119 | 11,510 | | | 11,032 | 7,156 | 36,295 | 36,725 |
| $14,000 under $15,000 | 46,143 | 668,223 | 43,418 | 597,009 | 6,302 | 9,767 | (*) | (*) | 7,086 | 19,456 | 30,433 | 16,058 |
| $15,000 under $20,000 | 119,862 | 2,031,634 | 111,811 | 1,694,863 | 24,078 | 40,358 | 6,539 | 5,178 | 30,200 | 52,156 | 85,784 | 89,688 |
| $20,000 under $25,000 | 27,476 | 606,166 | 22,221 | 414,795 | 8,234 | 32,052 | 2,797 | 1,475 | 11,053 | 28,667 | 23,521 | 45,005 |
| $25,000 under $30,000 | 15,257 | 406,586 | 10,218 | 228,995 | 3,294 | 23,733 | 2,914 | 2,346 | 7,090 | 50,635 | 12,439 | 48,853 |
| $30,000 under $50,000 | 18,119 | 673,685 | 12,367 | 348,049 | 7,518 | 46,432 | 4,207 | 3,020 | 11,386 | 74,161 | 14,621 | 35,429 |
| $50,000 under $100,000 | 6,637 | 442,729 | 4,356 | 192,015 | 3,037 | 45,695 | 1,767 | 1,447 | 4,376 | 54,180 | 5,746 | 30,954 |
| $100,000 under $200,000 | 1,319 | 171,555 | 757 | 49,106 | 789 | 30,794 | 270 | 241 | 1,018 | 37,278 | 1,215 | 11,749 |
| $200,000 under $500,000 | 359 | 104,164 | 201 | 19,860 | 268 | 33,808 | 58 | 50 | 316 | 28,473 | 336 | 6,037 |
| $500,000 under $1,000,000 | 64 | 43,217 | 34 | 5,370 | 44 | 19,578 | 12 | 11 | 56 | 11,952 | 62 | 1,383 |
| $1,000,000 or more | 22 | 40,262 | 13 | 15,217 | 16 | 8,201 | 2 | 2 | 15 | 7,489 | 22 | 1,383 |
| Total nontaxable returns | 725,055 | [1]1,706,855 | 639,080 | 1,506,158 | 17,156 | 16,369 | 7,885 | 4,999 | 33,353 | 21,613 | 123,284 | 110,377 |
| All returns, summary: | | | | | | | | | | | | |
| Returns under $5,000 | 1,509,501 | [1]4,665,544 | 1,392,874 | 4,326,208 | 33,012 | 26,593 | 8,635 | 5,100 | 47,927 | 39,738 | 278,756 | 184,620 |
| Returns $5,000 under $10,000 | 1,789,679 | 12,896,212 | 1,725,453 | 12,138,963 | 69,040 | 58,238 | 26,084 | 17,517 | 79,811 | 85,499 | 535,880 | 290,609 |
| Returns $10,000 under $15,000 | 505,340 | 6,006,914 | 485,725 | 5,522,699 | 41,332 | 43,728 | 9,532 | 6,229 | 55,183 | 52,962 | 249,241 | 157,984 |
| Returns $15,000 or more | 189,294 | 4,531,481 | 162,032 | 2,970,463 | 47,335 | 281,441 | 18,624 | 13,827 | 65,607 | 348,394 | 143,919 | 274,232 |

Footnote at end of table.

Table 1.8—RETURNS OF HEADS OF HOUSEHOLDS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Statutory adjustments | | | | | | | | | | Standard deduction | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | | Sick pay exclusion | | Moving expense deduction | | Employee business expense | | Self-employed retirement deduction | | Number of returns | Amount |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | |
| | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| All returns, total | 205,486 | 210,881 | 55,693 | 41,128 | 20,685 | 16,960 | 130,540 | 143,076 | 6,852 | 9,720 | 2,851,619 | 3,855,969 |
| No adjusted gross income | | | - | - | - | - | | | (*) | (*) | - | - |
| $1 under $1,000 | 4,640 | 3,308 | - | - | - | - | 4,626 | 3,273 | - | - | 113,788 | 146,979 |
| $1,000 under $2,000 | | | - | - | - | - | | | - | - | 179,406 | 229,395 |
| $2,000 under $3,000 | (*) | (*) | - | - | (*) | (*) | 3,623 | 2,867 | - | - | 277,334 | 357,465 |
| $3,000 under $4,000 | 3,308 | 1,802 | (*) | (*) | (*) | (*) | | | (*) | (*) | 406,901 | 526,333 |
| $4,000 under $5,000 | 15,433 | 21,211 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | 382,609 | 494,043 |
| $5,000 under $6,000 | 23,244 | 28,566 | 16,539 | 10,156 | 5,991 | 8,318 | 16,361 | 19,435 | (*) | (*) | 353,426 | 455,695 |
| $6,000 under $7,000 | 25,449 | 12,636 | | | | | 12,489 | 6,561 | - | - | 294,512 | 382,324 |
| $7,000 under $8,000 | 26,723 | 21,890 | 19,656 | 14,729 | - | - | 11,772 | 7,362 | - | - | 261,196 | 339,348 |
| $8,000 under $9,000 | 14,180 | 13,407 | | | | | (*) | (*) | (*) | (*) | 154,241 | 201,694 |
| $9,000 under $10,000 | 19,653 | 15,819 | (*) | (*) | (*) | (*) | 10,719 | 10,646 | (*) | (*) | 123,384 | 174,867 |
| $10,000 under $11,000 | 8,174 | 11,095 | | | (*) | (*) | 7,949 | 10,273 | (*) | (*) | 86,193 | 135,117 |
| $11,000 under $12,000 | 14,455 | 13,375 | | | (*) | (*) | 10,032 | 8,518 | - | - | 59,188 | 101,451 |
| $12,000 under $13,000 | 6,090 | 5,251 | 5,725 | 4,515 | - | - | 4,434 | 5,045 | - | - | 46,675 | 87,356 |
| $13,000 under $14,000 | 4,909 | 6,375 | | | - | - | 4,250 | 5,643 | (*) | (*) | 32,153 | 63,408 |
| $14,000 under $15,000 | 6,787 | 9,483 | | | (*) | (*) | 6,200 | 8,053 | (*) | (*) | 23,786 | 47,572 |
| $15,000 under $20,000 | 15,929 | 21,299 | (*) | (*) | 1,888 | 1,956 | 13,440 | 18,519 | 2,013 | 2,867 | 45,084 | 89,747 |
| $20,000 under $25,000 | 5,711 | 7,751 | (*) | (*) | | | 3,622 | 4,751 | | | 6,874 | 13,729 |
| $25,000 under $30,000 | 2,454 | 2,322 | (*) | (*) | | | 1,996 | 1,362 | (*) | (*) | 2,781 | 5,526 |
| $30,000 under $50,000 | 3,882 | 7,213 | - | - | 534 | 623 | 2,561 | 4,407 | 1,036 | 2,363 | 1,786 | 3,318 |
| $50,000 under $100,000 | 1,303 | 4,443 | (*) | (*) | | | 654 | 2,938 | 587 | 1,379 | 256 | 512 |
| $100,000 under $200,000 | 186 | 1,064 | - | - | (*) | (*) | 76 | 784 | 103 | 256 | 39 | 76 |
| $200,000 under $500,000 | 34 | 413 | 2 | 1 | 2 | 2 | 20 | 382 | 11 | 28 | 5 | 10 |
| $500,000 under $1,000,000 | 7 | 287 | - | - | - | - | 7 | 287 | - | - | 2 | 4 |
| $1,000,000 or more | 2 | 9 | - | - | 1 | 5 | 1 | 5 | - | - | - | - |
| Taxable returns, total | 194,883 | 200,293 | 53,659 | 36,479 | 20,684 | 16,955 | 122,403 | 137,301 | 6,421 | 9,560 | 2,215,239 | 3,034,670 |
| No adjusted gross income | (*) | (*) | - | - | - | - | (*) | (*) | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | (*) | (*) |
| $2,000 under $3,000 | 3,307 | 1,520 | - | - | (*) | (*) | 7,230 | 13,127 | - | - | 94,942 | 122,760 |
| $3,000 under $4,000 | | | (*) | (*) | (*) | (*) | | | (*) | (*) | 289,309 | 373,464 |
| $4,000 under $5,000 | 12,826 | 16,585 | (*) | (*) | (*) | (*) | | | (*) | (*) | 347,859 | 448,931 |
| $5,000 under $6,000 | 22,993 | 28,180 | 16,539 | 10,156 | 5,991 | 8,318 | 16,110 | 19,049 | (*) | (*) | 348,376 | 449,130 |
| $6,000 under $7,000 | 25,449 | 12,636 | | | | | 12,489 | 6,561 | - | - | 292,525 | 379,741 |
| $7,000 under $8,000 | 26,723 | 21,890 | 19,656 | 14,729 | - | - | 11,772 | 7,362 | - | - | 261,097 | 339,219 |
| $8,000 under $9,000 | 14,014 | 13,355 | | | | | (*) | (*) | (*) | (*) | 154,075 | 201,478 |
| $9,000 under $10,000 | 19,649 | 15,748 | (*) | (*) | (*) | (*) | 10,715 | 10,575 | (*) | (*) | 121,366 | 171,942 |
| $10,000 under $11,000 | 8,174 | 11,095 | | | (*) | (*) | 7,949 | 10,273 | (*) | (*) | 86,193 | 135,117 |
| $11,000 under $12,000 | 14,455 | 13,375 | | | (*) | (*) | 10,032 | 8,518 | - | - | 59,188 | 101,451 |
| $12,000 under $13,000 | 6,090 | 5,251 | 5,725 | 4,515 | - | - | 4,434 | 5,045 | - | - | 46,675 | 87,356 |
| $13,000 under $14,000 | 4,909 | 6,375 | | | - | - | 4,250 | 5,643 | (*) | (*) | 32,153 | 63,408 |
| $14,000 under $15,000 | 6,787 | 9,483 | | | (*) | (*) | 6,200 | 8,053 | (*) | (*) | 23,786 | 47,572 |
| $15,000 under $20,000 | 15,929 | 21,299 | (*) | (*) | 1,888 | 1,956 | 13,440 | 18,519 | 2,013 | 2,867 | 45,084 | 89,747 |
| $20,000 under $25,000 | 5,711 | 7,751 | (*) | (*) | | | 3,622 | 4,751 | | | 6,843 | 13,667 |
| $25,000 under $30,000 | 2,454 | 2,322 | (*) | (*) | | | 1,996 | 1,362 | (*) | (*) | 2,781 | 5,526 |
| $30,000 under $50,000 | 3,882 | 7,213 | - | - | 534 | 623 | 2,561 | 4,407 | 1,036 | 2,363 | 1,786 | 3,318 |
| $50,000 under $100,000 | 1,303 | 4,443 | (*) | (*) | | | 654 | 2,938 | 587 | 1,379 | 255 | 510 |
| $100,000 under $200,000 | 186 | 1,064 | - | - | (*) | (*) | 76 | 784 | 103 | 256 | 39 | 76 |
| $200,000 under $500,000 | 34 | 413 | 2 | 1 | 2 | 2 | 20 | 382 | 11 | 28 | 5 | 10 |
| $500,000 under $1,000,000 | 7 | 287 | - | - | - | - | 7 | 287 | - | - | 2 | 4 |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - |
| Total nontaxable returns | 10,603 | 10,587 | (*) | (*) | (*) | (*) | 8,137 | 5,774 | (*) | (*) | 636,380 | 821,299 |
| All returns, summary: | | | | | | | | | | | | |
| Returns under $5,000 | 26,314 | 28,183 | (*) | (*) | (*) | (*) | 15,112 | 18,447 | 1,394 | 696 | 1,360,038 | 1,754,214 |
| Returns $5,000 under $10,000 | 109,249 | 92,318 | 40,135 | 27,053 | 11,691 | 11,156 | 60,186 | 53,661 | | | 1,186,759 | 1,553,928 |
| Returns $10,000 under $15,000 | 40,415 | 45,579 | 5,725 | 4,514 | (*) | (*) | 32,865 | 37,531 | 1,351 | 1,374 | 247,995 | 434,904 |
| Returns $15,000 or more | 29,508 | 44,802 | 1,420 | 1,109 | 2,436 | 2,610 | 22,377 | 33,434 | 4,107 | 7,648 | 56,827 | 112,921 |

Footnotes at end of table.

Table 1.8—RETURNS OF HEADS OF HOUSEHOLDS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Itemized deductions | | Number of exemptions | Income subject to tax | | Tax liability | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Total | | Income tax after credits | | Additional tax for tax preferences | |
| | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) | (35) |
| All returns, total | 1,132,382 | 3,224,990 | 9,663,377 | 3,272,423 | 14,678,085 | 3,308,191 | 2,850,071 | 3,268,695 | 2,805,399 | 501 | 3,612 |
| No adjusted gross income | - | - | 22,642 | - | - | 358 | 365 | - | - | 20 | 274 |
| $1 under $1,000 | (*) | (*) | 223,075 | (*) | (*) | 1,780 | 156 | (*) | (*) | - | - |
| $1,000 under $2,000 | 2,525 | 4,974 | 413,499 | (*) | (*) | 12,101 | 1,169 | (*) | (*) | - | - |
| $2,000 under $3,000 | 15,561 | 32,496 | 630,064 | 99,677 | 43,384 | 112,265 | 7,971 | 99,426 | 6,059 | - | - |
| $3,000 under $4,000 | 39,502 | 86,675 | 1,062,962 | 307,715 | 278,735 | 313,606 | 42,689 | 306,375 | 39,880 | - | - |
| $4,000 under $5,000 | 81,145 | 175,385 | 1,087,698 | 405,714 | 625,874 | 407,492 | 96,209 | 405,314 | 93,038 | - | - |
| $5,000 under $6,000 | 102,263 | 227,992 | 1,096,891 | 441,629 | 1,005,448 | 443,066 | 159,591 | 440,792 | 156,750 | (*) | (*) |
| $6,000 under $7,000 | 86,920 | 183,171 | 951,888 | 376,970 | 1,196,516 | 377,341 | 195,721 | 376,772 | 193,025 | - | - |
| $7,000 under $8,000 | 150,511 | 325,241 | 1,024,050 | 409,466 | 1,659,319 | 409,719 | 279,942 | 409,365 | 276,358 | - | - |
| $8,000 under $9,000 | 136,002 | 313,270 | 720,074 | 288,255 | 1,407,240 | 288,256 | 241,411 | 287,822 | 238,898 | - | - |
| $9,000 under $10,000 | 127,224 | 341,968 | 630,974 | 248,517 | 1,387,528 | 248,517 | 242,841 | 248,486 | 240,521 | - | - |
| $10,000 under $11,000 | 82,670 | 221,740 | 404,814 | 168,863 | 1,104,561 | 168,863 | 198,305 | 168,863 | 196,421 | - | - |
| $11,000 under $12,000 | 61,932 | 188,785 | 320,339 | 120,990 | 857,731 | 121,089 | 158,492 | 120,990 | 155,705 | - | - |
| $12,000 under $13,000 | 46,067 | 141,852 | 252,033 | 92,738 | 738,859 | 92,741 | 138,139 | 92,738 | 137,259 | - | - |
| $13,000 under $14,000 | 43,484 | 149,711 | 210,092 | 75,637 | 644,784 | 75,637 | 122,600 | 75,637 | 121,321 | - | - |
| $14,000 under $15,000 | 23,192 | 80,523 | 127,012 | 46,146 | 457,608 | 46,146 | 89,912 | 46,143 | 88,928 | - | - |
| $15,000 under $20,000 | 74,781 | 292,541 | 295,412 | 119,861 | 1,423,678 | 119,862 | 293,966 | 119,861 | 290,933 | (*) | (*) |
| $20,000 under $25,000 | 20,679 | 92,252 | 67,706 | 27,538 | 447,636 | 27,539 | 101,993 | 27,476 | 99,680 | - | - |
| $25,000 under $30,000 | 12,507 | 63,631 | 44,678 | 15,288 | 301,802 | 15,288 | 73,536 | 15,257 | 72,401 | - | - |
| $30,000 under $50,000 | 16,335 | 114,292 | 53,164 | 18,089 | 508,326 | 18,120 | 143,674 | 18,088 | 141,469 | (*) | (*) |
| $50,000 under $100,000 | 6,434 | 95,265 | 19,128 | 6,663 | 326,217 | 6,640 | 121,449 | 6,636 | 119,670 | 214 | 724 |
| $100,000 under $200,000 | 1,287 | 40,496 | 3,880 | 1,320 | 125,023 | 1,319 | 57,970 | 1,311 | 57,292 | 100 | 447 |
| $200,000 under $500,000 | 358 | 24,688 | 1,048 | 361 | 77,092 | 360 | 44,039 | 358 | 42,996 | 94 | 922 |
| $500,000 under $1,000,000 | 62 | 10,644 | 178 | 64 | 31,908 | 64 | 20,552 | 64 | 19,878 | 29 | 670 |
| $1,000,000 or more | 24 | 14,602 | 76 | 22 | 28,733 | 22 | 17,379 | 21 | 16,905 | 6 | 460 |
| Taxable returns, total | 1,053,500 | 2,973,442 | 7,582,863 | 3,268,701 | 14,669,521 | 3,268,759 | 2,843,556 | 3,268,695 | 2,805,399 | 501 | 3,612 |
| No adjusted gross income | - | - | 57 | - | - | 20 | 276 | - | - | 20 | 274 |
| $1 under $1,000 | - | - | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $1,000 under $2,000 | - | - | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $2,000 under $3,000 | (*) | (*) | 117,963 | 99,426 | 43,243 | 99,426 | 6,389 | 99,426 | 6,059 | - | - |
| $3,000 under $4,000 | 17,066 | 29,556 | 544,262 | 306,375 | 278,005 | 306,375 | 41,314 | 306,375 | 39,880 | - | - |
| $4,000 under $5,000 | 57,455 | 100,461 | 842,925 | 405,314 | 625,128 | 405,314 | 95,515 | 405,314 | 93,038 | - | - |
| $5,000 under $6,000 | 92,417 | 185,405 | 1,040,722 | 440,793 | 1,004,430 | 440,793 | 158,853 | 440,792 | 156,750 | (*) | (*) |
| $6,000 under $7,000 | 84,247 | 177,020 | 918,843 | 376,772 | 1,196,004 | 376,772 | 195,462 | 376,772 | 193,025 | - | - |
| $7,000 under $8,000 | 148,268 | 316,094 | 1,010,861 | 409,365 | 1,659,033 | 409,365 | 279,822 | 409,365 | 276,358 | - | - |
| $8,000 under $9,000 | 133,747 | 306,775 | 704,259 | 287,822 | 1,405,894 | 287,822 | 241,215 | 287,822 | 238,898 | - | - |
| $9,000 under $10,000 | 127,120 | 340,763 | 606,729 | 248,486 | 1,387,335 | 248,486 | 242,820 | 248,486 | 240,521 | - | - |
| $10,000 under $11,000 | 82,670 | 221,740 | 404,814 | 168,863 | 1,104,561 | 168,863 | 198,305 | 168,863 | 196,421 | - | - |
| $11,000 under $12,000 | 61,802 | 187,171 | 319,949 | 120,990 | 857,731 | 120,990 | 158,425 | 120,990 | 155,705 | - | - |
| $12,000 under $13,000 | 46,063 | 141,772 | 252,024 | 92,738 | 738,859 | 92,738 | 138,139 | 92,738 | 137,259 | - | - |
| $13,000 under $14,000 | 43,484 | 149,711 | 210,092 | 75,637 | 644,784 | 75,637 | 122,600 | 75,637 | 121,321 | - | - |
| $14,000 under $15,000 | 22,357 | 70,526 | 122,852 | 46,143 | 457,583 | 46,143 | 89,910 | 46,143 | 88,928 | - | - |
| $15,000 under $20,000 | 74,778 | 292,416 | 295,403 | 119,861 | 1,423,678 | 119,862 | 293,966 | 119,861 | 290,933 | (*) | (*) |
| $20,000 under $25,000 | 20,633 | 91,713 | 67,583 | 27,476 | 446,558 | 27,476 | 101,951 | 27,476 | 99,680 | - | - |
| $25,000 under $30,000 | 12,476 | 63,105 | 44,492 | 15,257 | 301,667 | 15,257 | 73,515 | 15,257 | 72,401 | - | - |
| $30,000 under $50,000 | 16,333 | 114,074 | 53,161 | 18,088 | 508,313 | 18,119 | 143,673 | 18,088 | 141,469 | (*) | (*) |
| $50,000 under $100,000 | 6,382 | 92,223 | 19,016 | 6,636 | 324,700 | 6,637 | 121,447 | 6,636 | 119,670 | 214 | 724 |
| $100,000 under $200,000 | 1,280 | 39,816 | 3,849 | 1,316 | 124,890 | 1,319 | 57,970 | 1,311 | 57,292 | 100 | 447 |
| $200,000 under $500,000 | 354 | 24,179 | 1,034 | 358 | 76,513 | 359 | 44,038 | 358 | 42,996 | 94 | 922 |
| $500,000 under $1,000,000 | 62 | 10,644 | 178 | 64 | 31,907 | 64 | 20,552 | 64 | 19,878 | 29 | 670 |
| $1,000,000 or more | 22 | 11,727 | 67 | 21 | 28,621 | 22 | 17,379 | 21 | 16,905 | 6 | 460 |
| Total nontaxable returns | 78,882 | 251,553 | 2,080,514 | 3,722 | 8,560 | 39,432 | 6,514 | - | - | - | - |
| All returns, summary: | | | | | | | | | | | |
| Returns under $5,000 | 139,650 | 302,326 | 3,439,940 | 814,006 | 948,078 | 847,602 | 148,559 | 812,015 | 138,989 | 20 | 274 |
| Returns $5,000 under $10,000 | 602,920 | 1,391,643 | 4,423,877 | 1,764,837 | 6,656,052 | 1,766,899 | 1,119,505 | 1,763,237 | 1,105,552 | (*) | (*) |
| Returns $10,000 under $15,000 | 257,345 | 782,611 | 1,314,290 | 504,374 | 3,803,543 | 504,476 | 707,449 | 504,371 | 699,634 | - | - |
| Returns $15,000 or more | 132,467 | 748,411 | 485,270 | 189,206 | 3,270,412 | 189,214 | 874,558 | 189,072 | 861,224 | 480 | 3,310 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Adjusted gross income less deficit.
NOTE: Amount detail may not add to total because of rounding.

Table 1.9—NONTAXABLE RETURNS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME
[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income or deficit | Number of returns | Adjusted gross income | Salaries and wages (gross) | | Business or profession | | | | Interest received | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Net profit | | Net loss | | | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Grand total | 16,703,713 | [1]28,558,663 | 13,889,931 | 23,944,507 | 1,008,054 | 2,468,953 | 419,582 | 1,733,027 | 4,758,454 | 2,736,720 |
| Returns with adjusted gross income, total | 16,265,079 | 31,353,783 | 13,732,278 | 23,270,142 | 982,922 | 2,332,227 | 248,310 | 588,941 | 4,587,338 | 2,565,440 |
| $1 under $1,000 | 5,648,528 | 3,072,471 | 5,216,963 | 2,984,223 | 148,105 | 95,975 | 52,941 | 99,327 | 959,862 | 161,624 |
| $1,000 under $2,000 | 5,704,300 | 8,506,155 | 5,031,973 | 7,425,183 | 237,036 | 288,577 | 45,579 | 84,965 | 1,522,040 | 505,178 |
| $2,000 under $3,000 | 1,946,465 | 4,736,907 | 1,347,035 | 3,089,488 | 185,745 | 342,427 | 44,855 | 101,500 | 856,414 | 631,323 |
| $3,000 under $4,000 | 1,278,173 | 4,402,421 | 883,845 | 2,753,526 | 135,619 | 330,086 | 29,373 | 68,568 | 578,218 | 513,156 |
| $4,000 under $5,000 | 722,852 | 3,209,420 | 530,885 | 2,138,876 | 100,271 | 313,482 | 23,329 | 54,432 | 286,754 | 297,583 |
| $5,000 under $6,000 | 374,071 | 2,035,912 | 286,264 | 1,460,347 | 63,033 | 252,320 | 17,803 | 48,319 | 135,204 | 153,123 |
| $6,000 under $7,000 | 201,159 | 1,300,318 | 158,219 | 930,648 | 40,424 | 174,439 | 10,481 | 22,416 | 73,817 | 52,415 |
| $7,000 under $8,000 | 150,392 | 1,127,199 | 114,068 | 800,617 | 21,362 | 101,457 | 8,389 | 23,443 | 50,081 | 41,166 |
| $8,000 under $9,000 | 70,875 | 603,377 | 52,895 | 429,255 | 14,920 | 79,327 | 5,534 | 19,359 | 36,208 | 30,630 |
| $9,000 under $10,000 | 53,755 | 512,496 | 40,429 | 344,055 | 9,551 | 60,447 | 2,575 | 10,129 | 20,407 | 27,978 |
| $10,000 under $11,000 | 25,064 | 261,780 | 15,911 | 147,597 | 6,607 | 45,178 | 1,066 | 7,109 | 11,802 | 9,906 |
| $11,000 under $12,000 | 19,413 | 222,129 | 11,625 | 114,226 | 3,682 | 32,681 | 2,005 | 7,820 | 9,871 | 10,211 |
| $12,000 under $13,000 | 16,433 | 204,121 | 10,115 | 114,737 | 3,305 | 25,909 | 614 | 2,737 | 9,582 | 9,826 |
| $13,000 under $14,000 | 10,783 | 144,963 | 7,396 | 90,603 | 2,832 | 23,736 | 680 | 2,518 | 5,344 | 8,592 |
| $14,000 under $15,000 | 8,159 | 117,110 | 4,058 | 49,855 | 1,433 | 13,556 | 395 | 1,345 | 5,161 | 13,224 |
| $15,000 under $20,000 | 18,266 | 309,205 | 10,522 | 132,989 | 5,305 | 66,905 | 1,098 | 7,768 | 12,860 | 25,723 |
| $20,000 under $25,000 | 6,388 | 140,752 | 3,358 | 73,117 | 1,817 | 27,703 | 447 | 7,248 | 4,579 | 10,505 |
| $25,000 under $30,000 | 4,734 | 130,175 | 3,518 | 72,045 | 760 | 16,655 | 498 | 4,543 | 4,404 | 16,446 |
| $30,000 under $50,000 | 3,254 | 124,026 | 1,887 | 55,789 | 742 | 22,091 | 372 | 4,560 | 2,945 | 11,566 |
| $50,000 under $100,000 | 1,590 | 105,916 | 1,010 | 41,799 | 314 | 15,012 | 209 | 5,934 | 1,394 | 15,130 |
| $100,000 under $200,000 | 317 | 41,748 | 225 | 13,493 | 43 | 3,006 | 49 | 3,394 | 290 | 9,613 |
| $200,000 under $500,000 | 88 | 24,330 | 62 | 5,872 | 14 | 1,222 | 16 | 1,415 | 82 | 6,568 |
| $500,000 under $1,000,000 | 14 | 8,682 | 10 | 1,423 | 2 | 36 | - | - | 13 | 1,551 |
| $1,000,000 or more | 6 | 12,170 | 5 | 379 | - | - | 2 | 92 | 6 | 2,403 |
| Deficit returns, total | 438,634 | -2,795,120 | 157,653 | 674,365 | 25,132 | 136,726 | 171,272 | 1,144,086 | 171,116 | 171,280 |
| $0 under $5,000 | 340,780 | -399,331 | 118,623 | 363,334 | 17,403 | 53,433 | 127,258 | 361,657 | 122,184 | 62,657 |
| $5,000 under $10,000 | 54,313 | -379,486 | 20,325 | 82,835 | 3,336 | 15,633 | 24,199 | 200,835 | 22,083 | 24,613 |
| $10,000 under $15,000 | 15,658 | -185,495 | 5,908 | 37,371 | 1,313 | 10,561 | 8,033 | 106,834 | 9,287 | 13,042 |
| $15,000 under $30,000 | 13,854 | -284,376 | 5,415 | 57,194 | 1,395 | 15,599 | 6,658 | 143,906 | 7,720 | 18,120 |
| $30,000 under $50,000 | 6,889 | -264,817 | 3,449 | 40,065 | 632 | 10,879 | 2,770 | 97,042 | 4,768 | 12,136 |
| $50,000 under $100,000 | 4,045 | -278,510 | 2,063 | 34,852 | 604 | 12,863 | 1,432 | 73,638 | 2,777 | 11,859 |
| $100,000 under $200,000 | 1,767 | -240,154 | 1,053 | 25,613 | 250 | 7,757 | 528 | 54,234 | 1,235 | 9,233 |
| $200,000 or more | 1,328 | -762,951 | 817 | 33,103 | 199 | 10,001 | 394 | 105,940 | 1,062 | 19,621 |

| Size of adjusted gross income or deficit | Standard deduction | | Itemized deductions | | Tax liability | | Taxpayments | | Overpayments | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) |
| Grand total | 14,993,196 | 19,025,179 | 1,271,883 | 4,647,943 | 1,419,559 | 293,321 | 13,845,061 | 2,351,359 | 13,444,848 | 2,228,433 |
| Returns with adjusted gross income, total | 14,993,196 | 19,025,179 | 1,271,883 | 4,647,943 | 1,371,539 | 281,882 | 13,624,928 | 2,214,719 | 13,238,671 | 2,098,353 |
| $1 under $1,000 | 5,614,565 | 7,095,732 | 33,963 | 70,931 | 137,548 | 10,818 | 5,144,921 | 288,639 | 5,127,803 | 284,549 |
| $1,000 under $2,000 | 5,616,020 | 7,140,220 | 88,280 | 186,730 | 324,133 | 32,808 | 4,939,608 | 742,354 | 4,879,394 | 733,218 |
| $2,000 under $3,000 | 1,776,897 | 2,247,119 | 169,568 | 353,503 | 266,991 | 39,134 | 1,327,930 | 279,088 | 1,261,918 | 265,734 |
| $3,000 under $4,000 | 1,063,669 | 1,351,466 | 214,504 | 519,603 | 198,836 | 38,789 | 875,137 | 215,491 | 809,725 | 201,495 |
| $4,000 under $5,000 | 498,550 | 639,074 | 224,302 | 607,008 | 136,352 | 34,030 | 544,495 | 181,361 | 495,739 | 166,328 |
| $5,000 under $6,000 | 215,463 | 268,345 | 158,608 | 559,007 | 101,375 | 32,789 | 293,881 | 118,951 | 251,493 | 103,190 |
| $6,000 under $7,000 | 91,330 | 115,675 | 109,829 | 368,784 | 65,124 | 24,832 | 167,457 | 82,350 | 137,290 | 70,829 |
| $7,000 under $8,000 | 61,193 | 79,438 | 89,199 | 427,864 | 43,339 | 17,443 | 124,628 | 65,606 | 109,410 | 56,989 |
| $8,000 under $9,000 | 16,285 | 21,219 | 54,590 | 242,467 | 24,418 | 10,939 | 62,327 | 47,556 | 51,377 | 42,577 |
| $9,000 under $10,000 | 12,346 | 17,642 | 41,409 | 218,438 | 21,496 | 8,872 | 48,263 | 37,963 | 42,390 | 33,013 |
| $10,000 under $11,000 | 5,747 | 8,971 | 19,317 | 94,706 | 13,469 | 6,850 | 22,878 | 15,792 | 16,081 | 12,896 |
| $11,000 under $12,000 | 4,830 | 8,268 | 14,583 | 99,068 | 8,679 | 5,259 | 17,101 | 19,914 | 13,037 | 17,279 |
| $12,000 under $13,000 | 4,321 | 8,134 | 12,112 | 83,551 | 7,614 | 4,772 | 14,452 | 15,833 | 11,425 | 13,917 |
| $13,000 under $14,000 | 3,015 | 5,962 | 7,768 | 77,431 | 5,500 | 3,408 | 9,757 | 15,299 | 7,094 | 13,616 |
| $14,000 under $15,000 | 1,959 | 3,918 | 6,200 | 70,954 | 2,826 | 1,996 | 5,371 | 6,732 | 3,768 | 5,794 |
| $15,000 under $20,000 | 4,739 | 9,462 | 13,527 | 215,767 | 8,471 | 5,426 | 14,440 | 28,421 | 10,632 | 25,817 |
| $20,000 under $25,000 | 1,305 | 2,610 | 5,083 | 84,608 | 2,538 | 1,685 | 4,774 | 11,597 | 3,481 | 10,630 |
| $25,000 under $30,000 | 688 | 1,376 | 4,046 | 81,770 | 1,112 | 806 | 4,075 | 12,539 | 3,540 | 12,106 |
| $30,000 under $50,000 | 214 | 428 | 3,040 | 94,530 | 1,235 | 893 | 1,992 | 11,889 | 1,698 | 11,289 |
| $50,000 under $100,000 | (*) | (*) | 1,535 | 96,616 | 380 | 274 | 1,098 | 10,770 | 1,052 | 10,553 |
| $100,000 under $200,000 | (*) | (*) | 313 | 44,716 | 84 | 51 | 256 | 4,432 | 240 | 4,399 |
| $200,000 under $500,000 | 1 | 2 | 87 | 25,456 | 15 | 6 | 71 | 1,523 | 69 | 1,517 |
| $500,000 under $1,000,000 | - | - | 14 | 10,053 | 4 | 2 | 11 | 533 | 10 | 532 |
| $1,000,000 or more | - | - | 6 | 14,382 | - | - | 5 | 86 | 5 | 86 |
| Deficit returns, total | - | - | - | - | 48,020 | 11,439 | 220,133 | 136,640 | 206,177 | 130,080 |
| $0 under $5,000 | - | - | - | - | 32,730 | 7,124 | 169,735 | 71,606 | 160,118 | 67,069 |
| $5,000 under $10,000 | - | - | - | - | 7,940 | 1,693 | 26,144 | 18,751 | 23,737 | 18,142 |
| $10,000 under $15,000 | - | - | - | - | 2,352 | 603 | 8,328 | 7,561 | 7,576 | 7,216 |
| $15,000 under $30,000 | - | - | - | - | 2,623 | 719 | 7,288 | 12,386 | 6,656 | 11,967 |
| $30,000 under $50,000 | - | - | - | - | 953 | 473 | 4,231 | 9,746 | 4,019 | 9,535 |
| $50,000 under $100,000 | - | - | - | - | 853 | 461 | 2,569 | 6,867 | 2,349 | 6,577 |
| $100,000 under $200,000 | - | - | - | - | 337 | 222 | 1,058 | 4,775 | 985 | 4,697 |
| $200,000 or more | - | - | - | - | 232 | 143 | 780 | 4,949 | 737 | 4,878 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Adjusted gross income less deficit.
NOTE: Amount detail may not add to total because of rounding.

Table 1.10--FORM 1040A RETURNS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Number of returns | Adjusted gross income | Salaries and wages (gross) | | Dividends in adjusted gross income | | Interest received | | Other income | | Exemptions | | Income subject to tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| All returns, total | 21,492,377 | 98,956,862 | 21,485,898 | 98,731,051 | 236,496 | 11,842 | 3,975,305 | 201,362 | 17,495 | 12,607 | 39,835,810 | 29,875,512 | 13,433,463 | 49,957,655 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 3,670,770 | 1,958,522 | 3,666,278 | 1,940,953 | 25,015 | 994 | 422,247 | 16,564 | (*) | (*) | 4,155,192 | 3,116,376 | (*) | (*) |
| $1,000 under $2,000 | 3,286,509 | 4,871,630 | 3,284,522 | 4,841,618 | 30,459 | 1,346 | 525,326 | 28,639 | (*) | (*) | 4,195,281 | 3,145,847 | 47,227 | 16,904 |
| $2,000 under $3,000 | 2,247,681 | 5,549,163 | 2,247,681 | 5,529,552 | 22,376 | 4,010 | 381,360 | 15,580 | (*) | (*) | 3,310,676 | 2,482,469 | 1,706,679 | 762,457 |
| $3,000 under $4,000 | 2,122,056 | 7,434,952 | 2,122,056 | 7,418,731 | 18,353 | 463 | 313,904 | 15,758 | - | - | 3,842,810 | 2,882,108 | 1,770,503 | 2,257,492 |
| $4,000 under $5,000 | 2,032,710 | 9,095,804 | 2,032,710 | 9,079,307 | 18,048 | 670 | 323,509 | 15,622 | (*) | (*) | 3,745,080 | 2,808,810 | 1,887,981 | 3,847,907 |
| $5,000 under $6,000 | 1,718,462 | 9,420,133 | 1,718,462 | 9,405,103 | 12,789 | 314 | 310,134 | 14,716 | - | - | 3,389,331 | 2,541,998 | 1,656,737 | 4,744,609 |
| $6,000 under $7,000 | 1,392,219 | 9,046,928 | 1,392,219 | 9,032,136 | 18,301 | 288 | 267,960 | 14,323 | (*) | (*) | 2,984,689 | 2,238,517 | 1,371,198 | 5,049,913 |
| $7,000 under $8,000 | 1,193,029 | 8,931,447 | 1,193,029 | 8,918,681 | 10,568 | 339 | 251,407 | 12,317 | (*) | (*) | 3,056,815 | 2,292,611 | 1,166,353 | 5,122,358 |
| $8,000 under $9,000 | 917,432 | 7,765,134 | 917,432 | 7,741,045 | 14,167 | 306 | 220,541 | 11,791 | (*) | (*) | 2,291,659 | 1,718,744 | 915,445 | 4,864,359 |
| $9,000 under $10,000 | 772,971 | 7,310,416 | 772,971 | 7,300,075 | 16,434 | 710 | 190,137 | 9,631 | - | - | 2,169,548 | 1,627,161 | 770,984 | 4,601,070 |
| $10,000 under $11,000 | 553,884 | 5,812,611 | 553,884 | 5,802,924 | 7,847 | 736 | 177,578 | 8,908 | (*) | (*) | 1,575,511 | 1,181,675 | 553,831 | 3,763,436 |
| $11,000 under $12,000 | 434,053 | 4,997,035 | 434,053 | 4,989,380 | 8,851 | 301 | 130,351 | 7,354 | - | - | 1,351,311 | 1,013,483 | 433,937 | 3,240,766 |
| $12,000 under $13,000 | 347,569 | 4,331,009 | 347,569 | 4,323,431 | 7,739 | 366 | 111,188 | 7,211 | - | - | 1,110,625 | 832,969 | 347,569 | 2,849,171 |
| $13,000 under $14,000 | 246,433 | 3,327,558 | 246,433 | 3,321,141 | 10,106 | 487 | 99,336 | 5,930 | - | - | 772,835 | 579,440 | 246,433 | 2,257,817 |
| $14,000 under $15,000 | 187,477 | 2,715,346 | 187,477 | 2,710,443 | (*) | (*) | 80,410 | 4,819 | - | - | 638,216 | 478,662 | 187,477 | 1,862,558 |
| $15,000 under $20,000 | 329,167 | 5,505,358 | 329,167 | 5,494,587 | 10,931 | 366 | 148,791 | 10,389 | (*) | (*) | 1,112,808 | 834,574 | 329,167 | 4,012,871 |
| $20,000 under $25,000 | 35,813 | 772,134 | 35,813 | 770,524 | (*) | (*) | 19,094 | 1,569 | - | - | 118,750 | 89,063 | 35,813 | 611,446 |
| $25,000 under $30,000 | 3,888 | 102,125 | 3,888 | 101,905 | (*) | (*) | (*) | (*) | - | - | 13,657 | 10,243 | 3,888 | 84,107 |
| $30,000 under $50,000 | (*) | (*) | (*) | (*) | - | - | (*) | (*) | - | - | (*) | (*) | (*) | (*) |
| $50,000 under $100,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $100,000 under $200,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $200,000 under $500,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Taxable returns, total | 13,429,442 | 88,364,275 | 13,429,442 | 88,195,004 | 158,648 | 8,335 | 2,928,550 | 148,373 | 17,261 | 12,567 | 26,877,939 | 20,158,264 | 13,429,442 | 49,957,518 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | (*) | (*) | - | - | - | - | - | - | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 47,227 | 79,691 | 47,227 | 79,244 | - | - | 10,145 | 447 | - | - | 47,227 | 35,403 | 47,227 | 16,904 |
| $2,000 under $3,000 | 1,702,704 | 4,256,333 | 1,702,704 | 4,241,556 | (*) | (*) | 312,973 | 11,586 | (*) | (*) | 1,784,654 | 1,338,491 | 1,702,704 | 762,324 |
| $3,000 under $4,000 | 1,770,503 | 6,229,604 | 1,770,503 | 6,217,116 | 14,262 | 355 | 283,228 | 12,133 | - | - | 2,359,553 | 1,769,665 | 1,770,503 | 2,257,492 |
| $4,000 under $5,000 | 1,887,935 | 8,456,320 | 1,887,935 | 8,440,171 | 16,061 | 521 | 319,370 | 15,424 | (*) | (*) | 2,984,166 | 2,238,125 | 1,887,935 | 3,847,903 |
| $5,000 under $6,000 | 1,656,737 | 9,087,888 | 1,656,737 | 9,072,924 | 12,789 | 314 | 307,983 | 14,651 | - | - | 2,977,994 | 2,233,496 | 1,656,737 | 4,744,609 |
| $6,000 under $7,000 | 1,371,198 | 8,909,926 | 1,371,198 | 8,895,396 | 18,301 | 288 | 265,973 | 14,061 | (*) | (*) | 2,802,350 | 2,101,763 | 1,371,198 | 5,049,913 |
| $7,000 under $8,000 | 1,166,353 | 8,732,054 | 1,166,353 | 8,719,450 | 8,581 | 267 | 249,420 | 12,228 | (*) | (*) | 2,810,046 | 2,107,535 | 1,166,353 | 5,122,358 |
| $8,000 under $9,000 | 915,445 | 7,747,958 | 915,445 | 7,723,870 | 14,167 | 306 | 220,541 | 11,791 | (*) | (*) | 2,271,789 | 1,703,842 | 915,445 | 4,864,359 |
| $9,000 under $10,000 | 770,984 | 7,291,750 | 770,984 | 7,281,409 | 16,434 | 710 | 190,137 | 9,631 | - | - | 2,145,704 | 1,609,278 | 770,984 | 4,601,070 |
| $10,000 under $11,000 | 553,831 | 5,812,048 | 553,831 | 5,802,361 | 7,847 | 736 | 177,578 | 8,908 | (*) | (*) | 1,574,875 | 1,181,198 | 553,831 | 3,763,436 |
| $11,000 under $12,000 | 433,937 | 4,995,714 | 433,937 | 4,988,059 | 8,851 | 301 | 130,351 | 7,354 | - | - | 1,349,687 | 1,012,265 | 433,937 | 3,240,766 |
| $12,000 under $13,000 | 347,569 | 4,331,009 | 347,569 | 4,323,431 | 7,739 | 366 | 111,188 | 7,211 | - | - | 1,110,625 | 832,969 | 347,569 | 2,849,171 |
| $13,000 under $14,000 | 246,433 | 3,327,558 | 246,433 | 3,321,141 | 10,106 | 487 | 99,336 | 5,930 | - | - | 772,835 | 579,440 | 246,433 | 2,257,817 |
| $14,000 under $15,000 | 187,477 | 2,715,346 | 187,477 | 2,710,443 | (*) | (*) | 80,410 | 4,819 | - | - | 638,216 | 478,662 | 187,477 | 1,862,558 |
| $15,000 under $20,000 | 329,167 | 5,505,358 | 329,167 | 5,494,587 | 10,931 | 366 | 148,791 | 10,389 | (*) | (*) | 1,112,808 | 834,574 | 329,167 | 4,012,871 |
| $20,000 under $25,000 | 35,813 | 772,134 | 35,813 | 770,524 | (*) | (*) | 19,094 | 1,569 | - | - | 118,750 | 89,063 | 35,813 | 611,446 |
| $25,000 under $30,000 | 3,888 | 102,125 | 3,888 | 101,905 | (*) | (*) | (*) | (*) | - | - | 13,657 | 10,243 | 3,888 | 84,107 |
| $30,000 under $50,000 | (*) | (*) | (*) | (*) | - | - | (*) | (*) | - | - | (*) | (*) | (*) | (*) |
| $50,000 under $100,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $100,000 under $200,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $200,000 under $500,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total nontaxable returns | 8,062,935 | 10,592,586 | 8,056,456 | 10,536,049 | 77,848 | 3,507 | 1,046,755 | 52,990 | (*) | (*) | 12,957,871 | 9,717,252 | 4,021 | 137 |
| All returns, summary | | | | | | | | | | | | | | |
| Returns under $5,000 | 13,359,726 | 28,910,071 | 13,353,247 | 28,810,160 | 114,251 | 7,484 | 1,966,346 | 92,163 | (*) | (*) | 19,249,039 | 14,435,610 | 5,414,377 | 6,884,888 |
| Returns $5,000 under $10,000 | 5,994,113 | 42,474,058 | 5,994,113 | 42,397,041 | 72,259 | 1,956 | 1,240,179 | 62,779 | (*) | (*) | 13,892,042 | 10,419,032 | 5,880,717 | 24,382,309 |
| Returns $10,000 under $15,000 | 1,769,416 | 22,183,559 | 1,769,416 | 21,147,319 | 37,492 | 1,974 | 598,863 | 34,222 | (*) | (*) | 5,448,498 | 4,086,229 | 1,769,247 | 13,973,749 |
| Returns $15,000 or more | 369,122 | 6,389,175 | 369,122 | 6,376,532 | 12,494 | 428 | 169,917 | 12,199 | (*) | (*) | 1,246,231 | 934,642 | 369,122 | 4,716,711 |

Footnotes at end of table.

Table 1.10--FORM 1040A RETURNS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Income tax before credit | Credit for contributions to candidates for public office | | Income tax after credit | | Income tax withheld | | Tax due at time of filing | | Overpayment refund | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) |
| All returns, total | 8,692,741 | 347,939 | 4,452 | 13,429,442 | 8,688,289 | 21,172,131 | 12,899,220 | 544,430 | 66,682 | 20,691,064 | 4,277,610 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 16 | - | - | (*) | (*) | 3,581,777 | 169,180 | - | - | 3,581,777 | 169,164 |
| $1,000 under $2,000 | 2,378 | - | - | 47,227 | 2,378 | 3,201,246 | 458,496 | (*) | (*) | 3,201,246 | 456,330 |
| $2,000 under $3,000 | 108,461 | 30,743 | 167 | 1,702,704 | 108,293 | 2,182,102 | 575,527 | 51,648 | 2,317 | 2,157,389 | 469,551 |
| $3,000 under $4,000 | 337,870 | 21,836 | 191 | 1,770,503 | 337,679 | 2,080,367 | 791,865 | 43,536 | 3,846 | 2,049,576 | 458,033 |
| $4,000 under $5,000 | 608,439 | 32,757 | 374 | 1,887,935 | 608,065 | 2,008,717 | 1,076,128 | 51,580 | 8,715 | 1,973,622 | 476,778 |
| $5,000 under $6,000 | 779,971 | 54,941 | 713 | 1,656,737 | 779,259 | 1,711,631 | 1,184,432 | 36,518 | 5,213 | 1,677,383 | 410,387 |
| $6,000 under $7,000 | 849,131 | 26,700 | 319 | 1,371,198 | 848,812 | 1,387,891 | 1,209,083 | 44,935 | 5,097 | 1,345,061 | 365,367 |
| $7,000 under $8,000 | 874,710 | 24,713 | 348 | 1,166,353 | 874,362 | 1,192,866 | 1,186,402 | 25,183 | 2,016 | 1,167,800 | 314,055 |
| $8,000 under $9,000 | 855,566 | 26,511 | 326 | 915,445 | 855,239 | 917,432 | 1,083,731 | 56,835 | 5,325 | 860,597 | 233,816 |
| $9,000 under $10,000 | 812,416 | 24,593 | 317 | 770,984 | 812,099 | 770,866 | 1,017,701 | 48,649 | 8,344 | 724,322 | 213,945 |
| $10,000 under $11,000 | 671,510 | 21,444 | 308 | 553,831 | 671,202 | 553,056 | 830,380 | 36,360 | 4,894 | 516,696 | 164,072 |
| $11,000 under $12,000 | 583,908 | 18,079 | 360 | 433,937 | 583,549 | 434,000 | 724,783 | 31,845 | 3,452 | 401,380 | 144,686 |
| $12,000 under $13,000 | 514,895 | 16,252 | 287 | 347,569 | 514,608 | 347,569 | 633,257 | 16,187 | 1,329 | 330,554 | 119,978 |
| $13,000 under $14,000 | 416,160 | 7,906 | 102 | 246,433 | 416,058 | 246,433 | 506,353 | 16,082 | 1,909 | 230,234 | 92,205 |
| $14,000 under $15,000 | 347,036 | 12,759 | 186 | 187,477 | 346,849 | 187,477 | 413,967 | 14,640 | 1,398 | 172,009 | 68,516 |
| $15,000 under $20,000 | 780,072 | 25,822 | 395 | 329,167 | 779,677 | 328,746 | 881,159 | 53,207 | 9,176 | 274,596 | 110,657 |
| $20,000 under $25,000 | 128,567 | 2,375 | 51 | 35,813 | 128,516 | 35,813 | 135,605 | 11,101 | 2,422 | 24,712 | 9,510 |
| $25,000 under $30,000 | 19,369 | (*) | (*) | 3,888 | 19,362 | 3,888 | 18,618 | (*) | (*) | 2,110 | 560 |
| $30,000 under $50,000 | (*) | - | - | (*) | (*) | (*) | (*) | - | - | - | - |
| $50,000 under $100,000 | - | - | - | - | - | - | - | - | - | - | - |
| $100,000 under $200,000 | - | - | - | - | - | - | - | - | - | - | - |
| $200,000 under $500,000 | - | - | - | - | - | - | - | - | - | - | - |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - |
| Taxable returns, total | 8,692,718 | 343,918 | 4,430 | 13,429,442 | 8,688,289 | 13,357,266 | 12,048,927 | 544,430 | 66,682 | 12,876,199 | 3,427,317 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | - | - | (*) | (*) | (*) | (*) | - | - | (*) | (*) |
| $1,000 under $2,000 | 2,378 | - | - | 47,227 | 2,378 | 43,135 | 7,540 | (*) | (*) | 43,135 | 5,374 |
| $2,000 under $3,000 | 108,439 | 26,768 | 145 | 1,702,704 | 108,293 | 1,673,782 | 478,742 | 51,648 | 2,317 | 1,649,069 | 372,766 |
| $3,000 under $4,000 | 337,870 | 21,836 | 191 | 1,770,503 | 337,679 | 1,755,771 | 720,601 | 43,536 | 3,846 | 1,724,980 | 386,768 |
| $4,000 under $5,000 | 608,438 | 32,711 | 374 | 1,887,935 | 608,065 | 1,871,404 | 1,041,525 | 51,580 | 8,715 | 1,836,309 | 442,175 |
| $5,000 under $6,000 | 779,971 | 54,941 | 713 | 1,656,737 | 779,259 | 1,654,467 | 1,170,339 | 36,518 | 5,213 | 1,620,219 | 396,293 |
| $6,000 under $7,000 | 849,131 | 26,700 | 319 | 1,371,198 | 848,812 | 1,369,093 | 1,203,182 | 44,935 | 5,097 | 1,326,263 | 359,466 |
| $7,000 under $8,000 | 874,710 | 24,713 | 348 | 1,166,353 | 874,362 | 1,166,236 | 1,180,586 | 25,183 | 2,016 | 1,141,170 | 308,240 |
| $8,000 under $9,000 | 855,566 | 26,511 | 326 | 915,445 | 855,239 | 915,445 | 1,083,337 | 56,835 | 5,325 | 858,610 | 233,422 |
| $9,000 under $10,000 | 812,416 | 24,593 | 317 | 770,984 | 812,099 | 768,879 | 1,016,343 | 48,649 | 8,344 | 722,335 | 212,588 |
| $10,000 under $11,000 | 671,510 | 21,444 | 308 | 553,831 | 671,202 | 553,003 | 830,275 | 36,360 | 4,894 | 516,643 | 163,967 |
| $11,000 under $12,000 | 583,908 | 18,079 | 360 | 433,937 | 583,549 | 433,884 | 724,687 | 31,845 | 3,452 | 401,264 | 144,590 |
| $12,000 under $13,000 | 514,895 | 16,252 | 287 | 347,569 | 514,608 | 347,569 | 633,257 | 16,187 | 1,329 | 330,554 | 119,978 |
| $13,000 under $14,000 | 416,160 | 7,906 | 102 | 246,433 | 416,058 | 246,433 | 506,353 | 16,082 | 1,909 | 230,234 | 92,205 |
| $14,000 under $15,000 | 347,036 | 12,759 | 186 | 187,477 | 346,849 | 187,477 | 413,967 | 14,640 | 1,398 | 172,009 | 68,516 |
| $15,000 under $20,000 | 780,072 | 25,822 | 395 | 329,167 | 779,677 | 328,746 | 881,159 | 53,207 | 9,176 | 274,596 | 110,657 |
| $20,000 under $25,000 | 128,567 | 2,375 | 51 | 35,813 | 128,516 | 35,813 | 135,605 | 11,101 | 2,422 | 24,712 | 9,510 |
| $25,000 under $30,000 | 19,369 | (*) | (*) | 3,888 | 19,362 | 3,888 | 18,618 | (*) | (*) | 2,110 | 560 |
| $30,000 under $50,000 | (*) | - | - | (*) | (*) | (*) | (*) | - | - | - | - |
| $50,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - | - |
| $100,000 under $200,000 | - | - | - | - | - | - | - | - | - | - | - |
| $200,000 under $500,000 | - | - | - | - | - | - | - | - | - | - | - |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - |
| Total nontaxable returns | 23 | 4,021 | 23 | - | - | 7,814,865 | 850,290 | - | - | 7,814,865 | 850,290 |
| All returns, summary | | | | | | | | | | | |
| Returns under $5,000 | 1,057,164 | 85,336 | 733 | 5,410,356 | 1,056,431 | 13,054,209 | 3,071,196 | 150,856 | 15,091 | 12,963,610 | 2,029,856 |
| Returns $5,000 under $10,000 | 4,171,795 | 157,458 | 2,023 | 5,880,717 | 4,169,772 | 5,980,686 | 5,681,349 | 212,120 | 25,993 | 5,775,163 | 1,537,570 |
| Returns $10,000 under $15,000 | 2,533,509 | 76,440 | 1,243 | 1,769,247 | 2,532,266 | 1,768,535 | 3,108,739 | 115,114 | 12,983 | 1,650,873 | 589,456 |
| Returns $15,000 or more | 930,275 | 28,705 | 454 | 369,122 | 929,821 | 368,701 | 1,037,934 | 66,340 | 12,614 | 301,418 | 120,727 |

(*)Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

NOTE: Amount detail may not add to total because of rounding.

Table 1.11—MAJOR SOURCE OF INCOME OR LOSS BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Major source of income | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Salaries and wages (gross) | | | | Business or profession net profit | | | | Farm net profit | | | |
| | Number of returns | Adjusted gross income | Salaries and wages | Total income tax | Number of returns | Adjusted gross income | Business or profession net profit | Total income tax | Number of returns | Adjusted gross income | Farm net profit | Total income tax |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| All returns, total | 67,053,560 | [1]628,286,271 | 613,040,832 | 73,494,461 | 2,810,442 | [1]37,701,528 | 32,968,223 | 5,851,230 | 843,391 | [1]7,626,747 | 6,207,722 | 764,105 |
| No adjusted gross income | 127,768 | -871,147 | 636,284 | 766 | 17,798 | -170,777 | 128,333 | 470 | 3,881 | -28,320 | 24,421 | - |
| $1 under $1,000 | 5,154,856 | 2,810,342 | 2,978,129 | 123 | 125,855 | 72,805 | 88,219 | 2 | 59,633 | 33,567 | 36,662 | - |
| $1,000 under $2,000 | 5,018,162 | 7,488,715 | 7,557,851 | 6,000 | 186,481 | 282,916 | 274,861 | 265 | 72,579 | 110,215 | 95,710 | 17 |
| $2,000 under $3,000 | 3,975,245 | 9,867,165 | 9,908,640 | 187,570 | 189,075 | 472,236 | 437,423 | 3,730 | 66,810 | 165,910 | 137,309 | 666 |
| $3,000 under $4,000 | 3,846,710 | 13,475,100 | 13,506,167 | 573,764 | 177,636 | 622,409 | 571,854 | 11,343 | 65,140 | 228,054 | 190,114 | 3,006 |
| $4,000 under $5,000 | 4,153,144 | 18,636,382 | 18,604,214 | 1,129,453 | 179,418 | 806,395 | 729,822 | 23,762 | 63,496 | 284,975 | 235,049 | 6,409 |
| $5,000 under $6,000 | 3,984,782 | 21,897,785 | 21,821,458 | 1,606,035 | 172,275 | 952,232 | 845,810 | 38,567 | 59,534 | 326,643 | 266,206 | 9,677 |
| $6,000 under $7,000 | 3,642,516 | 23,695,451 | 23,536,710 | 1,961,493 | 156,560 | 1,014,740 | 918,268 | 48,036 | 51,066 | 330,022 | 268,302 | 13,555 |
| $7,000 under $8,000 | 3,780,456 | 28,337,602 | 28,210,625 | 2,500,403 | 143,669 | 1,075,717 | 938,133 | 65,135 | 47,849 | 358,351 | 286,864 | 17,096 |
| $8,000 under $9,000 | 3,591,354 | 30,496,833 | 30,254,727 | 2,866,172 | 124,609 | 1,056,595 | 907,566 | 73,573 | 43,060 | 366,752 | 295,975 | 22,060 |
| $9,000 under $10,000 | 3,564,515 | 33,819,096 | 33,518,180 | 3,245,012 | 114,045 | 1,083,763 | 937,688 | 79,787 | 34,595 | 329,462 | 266,884 | 21,504 |
| $10,000 under $11,000 | 3,322,058 | 34,868,656 | 34,368,184 | 3,544,274 | 103,966 | 1,091,853 | 950,185 | 88,191 | 38,579 | 405,243 | 321,036 | 27,578 |
| $11,000 under $12,000 | 3,186,815 | 36,634,690 | 36,157,565 | 3,769,600 | 93,112 | 1,068,518 | 906,900 | 92,818 | 29,328 | 336,271 | 267,346 | 25,123 |
| $12,000 under $13,000 | 2,869,219 | 35,844,295 | 35,347,375 | 3,795,220 | 83,078 | 1,036,218 | 877,511 | 94,888 | 24,567 | 307,057 | 248,533 | 23,388 |
| $13,000 under $14,000 | 2,597,786 | 35,006,607 | 34,277,825 | 3,853,259 | 78,085 | 1,053,461 | 886,592 | 100,199 | 20,994 | 282,976 | 235,053 | 21,717 |
| $14,000 under $15,000 | 2,199,107 | 31,838,949 | 31,257,436 | 3,633,621 | 66,214 | 959,895 | 821,004 | 99,442 | 21,951 | 317,861 | 256,706 | 27,727 |
| $15,000 under $20,000 | 7,125,258 | 122,084,935 | 119,156,191 | 15,324,512 | 254,935 | 4,403,977 | 3,743,688 | 516,902 | 66,167 | 1,134,013 | 907,116 | 115,395 |
| $20,000 under $25,000 | 2,714,912 | 59,988,034 | 57,745,551 | 8,610,012 | 151,951 | 3,396,688 | 2,891,116 | 475,270 | 32,120 | 710,482 | 567,169 | 90,544 |
| $25,000 under $30,000 | 1,022,248 | 27,746,840 | 26,217,073 | 4,414,974 | 102,837 | 2,811,341 | 2,433,517 | 445,790 | 16,467 | 445,741 | 356,089 | 64,598 |
| $30,000 under $50,000 | 889,956 | 32,540,336 | 29,587,689 | 6,114,121 | 193,115 | 7,347,384 | 6,387,107 | 1,428,258 | 19,508 | 727,305 | 588,286 | 138,767 |
| $50,000 under $100,000 | 246,244 | 16,140,929 | 13,697,367 | 4,270,118 | 83,747 | 5,461,346 | 4,758,303 | 1,486,349 | 5,342 | 349,565 | 278,683 | 94,307 |
| $100,000 under $200,000 | 36,053 | 4,609,338 | 3,640,991 | 1,570,620 | 10,660 | 1,355,325 | 1,157,515 | 485,224 | 643 | 80,740 | 61,793 | 29,443 |
| $200,000 under $500,000 | 4,103 | 1,086,668 | 837,894 | 418,717 | 1,194 | 323,077 | 273,452 | 136,118 | 78 | 20,475 | 13,470 | 9,506 |
| $500,000 under $1,000,000 | 243 | 156,595 | 136,615 | 63,825 | 96 | 64,473 | 54,830 | 29,693 | 2 | 1,061 | 823 | 535 |
| $1,000,000 or more | 50 | 86,075 | 80,091 | 34,797 | 31 | 58,941 | 48,526 | 27,418 | 2 | 2,326 | 2,123 | 1,487 |
| Taxable returns, total | 53,866,114 | [1]607,169,816 | 589,745,905 | 73,494,461 | 2,090,344 | [1]35,724,603 | 30,779,592 | 5,851,230 | 501,493 | 6,403,879 | 5,113,297 | 764,105 |
| No adjusted gross income | 218 | -16,835 | 17,006 | 766 | 104 | -7,317 | 8,456 | 470 | - | - | - | - |
| $1 under $1,000 | 12,528 | 11,535 | 12,535 | 123 | (*) | (*) | (*) | (*) | - | - | - | - |
| $1,000 under $2,000 | 115,445 | 196,972 | 192,470 | 6,000 | 4,656 | 7,318 | 8,686 | 265 | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 2,774,629 | 6,983,275 | 6,932,543 | 187,570 | 59,375 | 150,244 | 133,353 | 3,730 | 12,299 | 31,211 | 25,261 | 666 |
| $3,000 under $4,000 | 3,090,044 | 10,885,585 | 10,864,409 | 573,764 | 88,007 | 309,621 | 277,375 | 11,343 | 26,510 | 93,357 | 76,492 | 3,006 |
| $4,000 under $5,000 | 3,703,966 | 16,644,739 | 16,548,479 | 1,129,453 | 114,465 | 515,709 | 451,273 | 23,762 | 34,669 | 156,018 | 125,510 | 6,409 |
| $5,000 under $6,000 | 3,739,253 | 20,563,188 | 20,415,799 | 1,606,035 | 129,526 | 715,920 | 620,283 | 38,567 | 36,895 | 202,388 | 163,686 | 9,677 |
| $6,000 under $7,000 | 3,512,061 | 22,847,633 | 22,640,044 | 1,961,493 | 130,814 | 848,966 | 765,375 | 48,036 | 34,031 | 221,005 | 176,289 | 13,555 |
| $7,000 under $8,000 | 3,679,247 | 27,580,827 | 27,429,565 | 2,500,403 | 132,400 | 991,740 | 855,148 | 65,135 | 36,653 | 274,286 | 215,878 | 17,096 |
| $8,000 under $9,000 | 3,545,861 | 30,109,335 | 29,836,586 | 2,866,172 | 116,085 | 985,066 | 842,753 | 73,573 | 35,184 | 299,878 | 237,963 | 22,060 |
| $9,000 under $10,000 | 3,530,431 | 33,492,833 | 33,186,101 | 3,245,012 | 108,186 | 1,028,405 | 884,708 | 79,787 | 29,739 | 282,933 | 226,328 | 21,504 |
| $10,000 under $11,000 | 3,308,884 | 34,731,806 | 34,226,679 | 3,544,274 | 100,023 | 1,050,527 | 910,058 | 88,191 | 33,436 | 351,112 | 277,246 | 27,578 |
| $11,000 under $12,000 | 3,177,695 | 36,530,339 | 36,046,739 | 3,769,600 | 90,410 | 1,037,778 | 876,984 | 92,818 | 25,780 | 295,460 | 232,175 | 25,123 |
| $12,000 under $13,000 | 2,860,497 | 35,736,719 | 35,235,075 | 3,795,220 | 81,282 | 1,013,868 | 854,977 | 94,888 | 21,660 | 271,004 | 217,204 | 23,388 |
| $13,000 under $14,000 | 2,592,182 | 34,931,645 | 34,192,778 | 3,853,259 | 76,154 | 1,027,374 | 865,171 | 100,199 | 18,688 | 251,912 | 207,598 | 21,717 |
| $14,000 under $15,000 | 2,196,163 | 31,796,691 | 31,210,548 | 3,633,621 | 65,629 | 951,462 | 810,026 | 99,442 | 20,280 | 293,842 | 236,950 | 27,727 |
| $15,000 under $20,000 | 7,118,986 | 121,978,198 | 119,040,948 | 15,324,512 | 251,808 | 4,350,292 | 3,685,119 | 516,902 | 62,594 | 1,074,850 | 856,991 | 115,395 |
| $20,000 under $25,000 | 2,712,770 | 59,940,514 | 57,680,437 | 8,610,012 | 150,836 | 3,372,344 | 2,867,688 | 475,270 | 31,244 | 691,629 | 550,134 | 90,544 |
| $25,000 under $30,000 | 1,020,228 | 27,692,053 | 26,153,394 | 4,414,974 | 102,371 | 2,798,189 | 2,418,118 | 445,790 | 16,167 | 437,285 | 348,927 | 64,598 |
| $30,000 under $50,000 | 888,929 | 32,501,500 | 29,539,493 | 6,114,121 | 192,611 | 7,328,646 | 6,367,660 | 1,428,258 | 19,363 | 722,091 | 582,175 | 138,767 |
| $50,000 under $100,000 | 245,768 | 16,110,963 | 13,663,131 | 4,270,118 | 83,566 | 5,449,579 | 4,745,169 | 1,486,349 | 5,325 | 348,651 | 277,916 | 94,307 |
| $100,000 under $200,000 | 35,955 | 4,596,504 | 3,630,513 | 1,570,620 | 10,643 | 1,353,103 | 1,154,888 | 485,224 | 643 | 80,740 | 61,793 | 29,443 |
| $200,000 under $500,000 | 4,082 | 1,081,654 | 834,368 | 418,717 | 1,191 | 322,286 | 272,462 | 136,118 | 78 | 20,475 | 13,470 | 9,506 |
| $500,000 under $1,000,000 | 242 | 156,068 | 136,174 | 63,825 | 96 | 64,473 | 54,830 | 29,693 | 2 | 1,061 | 823 | 535 |
| $1,000,000 or more | 50 | 86,075 | 80,091 | 34,797 | 31 | 58,941 | 48,526 | 27,418 | 2 | 2,326 | 2,123 | 1,487 |
| Total nontaxable returns | 13,187,446 | [1]21,116,456 | 23,294,933 | - | 720,098 | [1]1,976,924 | 2,188,630 | - | 341,898 | [1]1,222,865 | 1,094,425 | - |
| All returns, summary: | | | | | | | | | | | | |
| Returns under $5,000 | 22,275,885 | [1]51,406,557 | 53,191,286 | 1,897,675 | 876,263 | [1]2,085,983 | 2,230,512 | 39,571 | 331,539 | [1]794,400 | 719,264 | 10,098 |
| Returns $5,000 under $10,000 | 18,563,623 | 138,246,767 | 137,341,701 | 12,179,116 | 711,158 | 5,183,046 | 4,547,465 | 305,098 | 236,104 | 1,711,229 | 1,384,232 | 83,893 |
| Returns $10,000 under $15,000 | 14,174,985 | 174,193,197 | 171,408,386 | 18,595,973 | 424,455 | 5,209,945 | 4,442,192 | 475,538 | 135,419 | 1,649,407 | 1,328,674 | 125,534 |
| Returns $15,000 or more | 12,039,067 | 264,439,750 | 251,099,463 | 40,821,697 | 798,566 | 25,222,553 | 21,748,052 | 5,031,022 | 140,329 | 3,471,708 | 2,775,551 | 544,581 |

Footnotes at end of table.

Table 1.11--MAJOR SOURCE OF INCOME OR LOSS BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Major source of income--Continued | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Partnership net profit | | | | Dividends in adjusted gross income | | | | Interest received | | | |
| | Number of returns | Adjusted gross income | Partnership net profit | Total income tax | Number of returns | Adjusted gross income | Dividends in adjusted gross income | Total income tax | Number of returns | Adjusted gross income | Interest received | Total income tax |
| | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| All returns, total | 675,266 | [1]15,281,098 | 13,002,606 | 3,163,808 | 767,510 | [1]12,764,285 | 8,993,924 | 2,709,231 | 1,987,090 | [1]11,598,328 | 8,293,453 | 1,201,536 |
| No adjusted gross income | 5,631 | -77,707 | 38,767 | 105 | 17,016 | -154,660 | 67,852 | 815 | 62,522 | -429,115 | 99,050 | 534 |
| $1 under $1,000 | 8,789 | 5,815 | 11,435 | - | 32,165 | 19,574 | 21,527 | 49 | 176,183 | 86,712 | 100,103 | 116 |
| $1,000 under $2,000 | 26,435 | 40,199 | 46,229 | 49 | 56,063 | 85,901 | 72,651 | 551 | 232,594 | 343,045 | 293,058 | 786 |
| $2,000 under $3,000 | 28,781 | 71,500 | 65,068 | 164 | 59,640 | 149,180 | 107,552 | 859 | 262,700 | 668,160 | 525,093 | 3,825 |
| $3,000 under $4,000 | 31,452 | 108,788 | 96,979 | 1,927 | 86,150 | 298,464 | 206,055 | 6,398 | 262,836 | 913,350 | 700,954 | 17,618 |
| $4,000 under $5,000 | 33,697 | 154,238 | 129,605 | 7,639 | 47,225 | 216,050 | 147,342 | 9,042 | 226,006 | 1,013,062 | 694,541 | 32,081 |
| $5,000 under $6,000 | 21,031 | 116,721 | 108,970 | 7,669 | 52,522 | 292,604 | 182,589 | 15,356 | 171,801 | 938,671 | 677,244 | 43,267 |
| $6,000 under $7,000 | 32,190 | 210,991 | 190,151 | 10,413 | 27,830 | 182,482 | 122,301 | 12,885 | 129,652 | 840,041 | 594,020 | 26,182 |
| $7,000 under $8,000 | 28,614 | 213,094 | 173,325 | 10,501 | 34,127 | 256,948 | 176,023 | 18,113 | 87,908 | 654,264 | 465,060 | 51,920 |
| $8,000 under $9,000 | 25,467 | 218,257 | 167,455 | 17,511 | 20,320 | 174,126 | 111,012 | 12,077 | 63,573 | 536,341 | 344,763 | 43,371 |
| $9,000 under $10,000 | 17,870 | 169,767 | 147,699 | 12,695 | 37,284 | 351,933 | 229,191 | 34,811 | 30,168 | 285,113 | 191,644 | 26,359 |
| $10,000 under $11,000 | 24,900 | 261,738 | 220,618 | 18,211 | 23,687 | 248,196 | 147,388 | 24,190 | 42,036 | 438,923 | 289,483 | 45,006 |
| $11,000 under $12,000 | 27,023 | 310,675 | 271,892 | 26,086 | 22,918 | 264,058 | 186,483 | 28,926 | 28,958 | 330,162 | 210,929 | 37,067 |
| $12,000 under $13,000 | 28,143 | 353,175 | 284,534 | 32,690 | 17,966 | 225,779 | 144,565 | 24,179 | 22,198 | 278,464 | 183,796 | 29,756 |
| $13,000 under $14,000 | 13,371 | 180,083 | 149,062 | 17,509 | 13,533 | 182,370 | 115,103 | 23,400 | 17,109 | 231,031 | 160,464 | 23,150 |
| $14,000 under $15,000 | 13,171 | 192,817 | 156,498 | 20,652 | 16,991 | 247,590 | 157,969 | 29,290 | 16,976 | 244,995 | 146,644 | 29,332 |
| $15,000 under $20,000 | 71,553 | 1,250,864 | 1,014,656 | 146,316 | 47,907 | 820,692 | 525,127 | 104,953 | 69,945 | 1,186,778 | 756,295 | 160,017 |
| $20,000 under $25,000 | 49,324 | 1,106,935 | 948,944 | 152,751 | 38,366 | 856,124 | 541,992 | 130,068 | 31,649 | 702,836 | 435,420 | 106,903 |
| $25,000 under $30,000 | 35,912 | 984,259 | 848,248 | 155,317 | 24,405 | 667,513 | 431,198 | 110,686 | 18,337 | 504,166 | 305,405 | 83,009 |
| $30,000 under $50,000 | 79,206 | 3,029,193 | 2,605,372 | 588,450 | 46,242 | 1,774,726 | 1,147,065 | 339,131 | 23,203 | 866,639 | 541,261 | 165,088 |
| $50,000 under $100,000 | 57,923 | 3,889,714 | 3,317,874 | 1,050,013 | 28,834 | 1,973,617 | 1,349,421 | 506,360 | 8,556 | 573,220 | 334,545 | 146,811 |
| $100,000 under $200,000 | 12,402 | 1,627,563 | 1,308,144 | 574,020 | 11,414 | 1,539,799 | 1,096,885 | 494,659 | 1,718 | 227,913 | 136,606 | 64,904 |
| $200,000 under $500,000 | 2,158 | 583,797 | 459,776 | 232,071 | 4,026 | 1,159,293 | 895,722 | 429,568 | 404 | 113,977 | 71,988 | 33,061 |
| $500,000 under $1,000,000 | 182 | 123,796 | 101,266 | 53,759 | 632 | 423,718 | 352,909 | 164,728 | 42 | 28,137 | 17,872 | 6,344 |
| $1,000,000 or more | 41 | 154,826 | 140,039 | 27,290 | 247 | 508,208 | 458,002 | 188,137 | 16 | 21,443 | 17,215 | 5,029 |
| Taxable returns, total | 567,873 | [1]14,979,895 | 12,581,639 | 3,163,808 | 556,441 | [1]12,216,663 | 8,414,909 | 2,709,231 | 1,149,655 | [1]10,285,738 | 6,836,013 | 1,201,536 |
| No adjusted gross income | 11 | -1,985 | 2,607 | 105 | 310 | -24,958 | 18,784 | 815 | 100 | -11,931 | 7,186 | 534 |
| $1 under $1,000 | - | - | - | - | (*) | (*) | (*) | (*) | } 16,268 | 20,317 | 16,932 | 902 |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | | | | |
| $2,000 under $3,000 | 5,222 | 14,484 | 12,965 | 164 | 14,050 | 35,627 | 25,925 | 859 | 72,567 | 195,316 | 158,716 | 3,825 |
| $3,000 under $4,000 | 14,063 | 48,240 | 44,870 | 1,927 | 52,467 | 180,186 | 123,177 | 6,398 | 153,721 | 534,519 | 420,651 | 17,618 |
| $4,000 under $5,000 | 28,243 | 128,582 | 105,664 | 7,639 | 40,100 | 182,644 | 125,030 | 9,042 | 176,884 | 796,184 | 540,400 | 32,081 |
| $5,000 under $6,000 | 17,925 | 99,234 | 93,332 | 7,669 | 43,301 | 242,330 | 155,576 | 15,356 | 150,816 | 826,464 | 591,274 | 43,267 |
| $6,000 under $7,000 | 26,218 | 172,161 | 143,237 | 10,413 | 27,489 | 180,123 | 120,563 | 12,885 | 123,311 | 800,192 | 567,171 | 46,182 |
| $7,000 under $8,000 | 23,470 | 175,378 | 135,534 | 10,501 | 28,552 | 213,500 | 139,470 | 18,113 | 86,805 | 645,932 | 460,382 | 51,920 |
| $8,000 under $9,000 | 25,299 | 216,818 | 166,507 | 17,511 | 18,328 | 156,798 | 97,209 | 12,077 | 60,821 | 512,902 | 330,439 | 43,371 |
| $9,000 under $10,000 | 17,072 | 162,157 | 139,944 | 12,695 | 33,028 | 312,375 | 198,559 | 34,811 | 29,967 | 283,291 | 187,880 | 26,359 |
| $10,000 under $11,000 | 23,787 | 249,971 | 209,170 | 18,211 | 23,685 | 248,174 | 147,040 | 24,190 | 42,036 | 438,923 | 289,483 | 45,006 |
| $11,000 under $12,000 | 25,784 | 296,483 | 256,925 | 26,086 | 21,921 | 252,261 | 177,855 | 28,926 | 28,717 | 327,458 | 209,175 | 37,067 |
| $12,000 under $13,000 | 26,957 | 337,916 | 270,190 | 32,690 | 17,066 | 214,513 | 133,551 | 24,179 | 21,855 | 274,164 | 179,800 | 29,756 |
| $13,000 under $14,000 | 13,100 | 176,344 | 143,853 | 17,509 | 13,532 | 182,356 | 114,874 | 23,400 | 16,731 | 225,900 | 156,652 | 23,150 |
| $14,000 under $15,000 | 13,170 | 192,802 | 156,418 | 20,652 | 16,162 | 235,410 | 150,007 | 29,290 | 16,074 | 232,188 | 138,714 | 29,332 |
| $15,000 under $20,000 | 71,303 | 1,246,551 | 1,011,430 | 146,316 | 45,541 | 780,165 | 492,308 | 104,953 | 69,755 | 1,183,569 | 753,007 | 160,017 |
| $20,000 under $25,000 | 49,022 | 1,099,728 | 934,397 | 152,751 | 38,078 | 849,880 | 536,346 | 130,068 | 31,558 | 700,950 | 433,190 | 106,903 |
| $25,000 under $30,000 | 35,762 | 979,933 | 845,177 | 155,317 | 23,879 | 653,155 | 419,195 | 110,686 | 17,994 | 494,844 | 299,702 | 83,009 |
| $30,000 under $50,000 | 78,903 | 3,017,167 | 2,593,707 | 588,450 | 45,889 | 1,761,351 | 1,132,855 | 339,131 | 23,139 | 864,333 | 536,960 | 165,088 |
| $50,000 under $100,000 | 57,800 | 3,881,089 | 3,309,403 | 1,050,013 | 28,454 | 1,946,767 | 1,322,822 | 506,360 | 8,420 | 563,815 | 327,383 | 146,811 |
| $100,000 under $200,000 | 12,384 | 1,625,333 | 1,305,789 | 574,020 | 11,327 | 1,528,161 | 1,085,875 | 494,659 | 1,675 | 221,985 | 130,658 | 64,904 |
| $200,000 under $500,000 | 2,154 | 582,886 | 458,997 | 232,071 | 4,003 | 1,152,836 | 889,259 | 429,568 | 387 | 108,409 | 68,156 | 33,061 |
| $500,000 under $1,000,000 | 182 | 123,796 | 101,266 | 53,759 | 625 | 419,080 | 348,592 | 164,728 | 39 | 26,187 | 16,680 | 6,344 |
| $1,000,000 or more | 41 | 154,826 | 140,039 | 27,290 | 244 | 503,125 | 453,425 | 188,137 | 15 | 19,827 | 15,422 | 5,029 |
| Total nontaxable returns | 107,393 | [1]301,201 | 420,970 | - | 211,069 | [1]547,622 | 579,015 | - | 837,435 | [1]1,312,589 | 1,457,437 | - |
| All returns, summary: | | | | | | | | | | | | |
| Returns under $5,000 | 134,785 | [1]302,833 | 388,084 | 9,884 | 298,259 | [1]614,508 | 622,979 | 17,713 | 1,222,841 | [1]2,595,214 | 2,412,799 | 54,960 |
| Returns $5,000 under $10,000 | 125,172 | 928,830 | 787,601 | 58,789 | 172,083 | 1,258,093 | 821,117 | 93,242 | 483,102 | 3,254,431 | 2,272,732 | 211,099 |
| Returns $10,000 under $15,000 | 106,608 | 1,298,488 | 1,082,604 | 115,148 | 95,095 | 1,167,992 | 751,508 | 129,985 | 127,277 | 1,523,575 | 991,316 | 164,310 |
| Returns $15,000 or more | 308,701 | 12,750,947 | 10,744,317 | 2,979,985 | 202,073 | 9,723,690 | 6,798,320 | 2,468,291 | 153,870 | 4,225,108 | 2,616,606 | 771,165 |

Footnotes at end of table.

Table 1.11—MAJOR SOURCE OF INCOME OR LOSS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Major source of income—Continued | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Net gain from sales of capital assets | | | | Other income sources | | | |
| | Number of returns | Adjusted gross income | Net gain from sales of capital assets | Total income tax | Number of returns | Adjusted gross income | Other income sources | Total income tax |
| | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
| All returns, total | 608,222 | [1]12,653,940 | 10,051,091 | 3,700,273 | 2,697,696 | [1]20,424,769 | 14,953,348 | 2,691,466 |
| No adjusted gross income | 38,154 | -545,752 | 352,043 | 8,896 | 38,112 | -310,324 | 154,420 | 611 |
| $1 under $1,000 | 35,080 | 17,560 | 39,786 | 75 | 78,861 | 47,381 | 71,814 | 22 |
| $1,000 under $2,000 | 36,712 | 53,742 | 55,721 | 379 | 231,497 | 361,198 | 337,891 | 1,139 |
| $2,000 under $3,000 | 48,868 | 122,297 | 112,489 | 1,010 | 349,869 | 880,607 | 683,078 | 5,070 |
| $3,000 under $4,000 | 37,237 | 130,947 | 92,437 | 3,238 | 447,197 | 1,566,866 | 1,195,272 | 22,534 |
| $4,000 under $5,000 | 28,780 | 129,207 | 92,759 | 2,836 | 323,820 | 1,445,407 | 1,077,658 | 41,673 |
| $5,000 under $6,000 | 33,113 | 179,017 | 126,896 | 7,184 | 236,414 | 1,294,569 | 957,717 | 59,776 |
| $6,000 under $7,000 | 24,070 | 158,319 | 107,914 | 8,408 | 187,649 | 1,211,315 | 906,842 | 74,058 |
| $7,000 under $8,000 | 20,714 | 154,312 | 112,963 | 13,673 | 129,462 | 962,651 | 709,209 | 64,493 |
| $8,000 under $9,000 | 33,388 | 281,510 | 199,144 | 22,541 | 118,894 | 1,012,278 | 768,363 | 81,929 |
| $9,000 under $10,000 | 21,523 | 205,051 | 128,691 | 19,836 | 79,385 | 753,193 | 502,530 | 68,096 |
| $10,000 under $11,000 | 23,078 | 243,124 | 170,671 | 22,363 | 63,375 | 663,102 | 451,166 | 64,683 |
| $11,000 under $12,000 | 13,806 | 157,603 | 104,606 | 14,874 | 58,389 | 671,091 | 461,959 | 66,919 |
| $12,000 under $13,000 | 13,633 | 171,179 | 103,631 | 18,815 | 49,078 | 611,697 | 396,429 | 68,248 |
| $13,000 under $14,000 | 9,500 | 127,902 | 91,285 | 12,115 | 31,051 | 418,959 | 297,950 | 48,262 |
| $14,000 under $15,000 | 10,675 | 153,795 | 100,043 | 17,686 | 27,731 | 401,763 | 266,842 | 45,419 |
| $15,000 under $20,000 | 43,126 | 742,655 | 497,200 | 97,825 | 94,522 | 1,629,417 | 1,101,334 | 215,630 |
| $20,000 under $25,000 | 29,552 | 658,326 | 458,735 | 95,794 | 45,854 | 1,029,683 | 690,760 | 155,166 |
| $25,000 under $30,000 | 19,303 | 525,805 | 337,824 | 85,123 | 26,868 | 730,798 | 488,386 | 118,101 |
| $30,000 under $50,000 | 40,594 | 1,550,095 | 1,008,089 | 305,110 | 45,754 | 1,742,556 | 1,120,368 | 348,669 |
| $50,000 under $100,000 | 27,750 | 1,896,383 | 1,312,201 | 496,013 | 25,281 | 1,698,249 | 1,142,662 | 478,425 |
| $100,000 under $200,000 | 12,142 | 1,665,852 | 1,203,379 | 585,725 | 6,675 | 886,562 | 622,997 | 331,567 |
| $200,000 under $500,000 | 5,572 | 1,654,894 | 1,316,761 | 726,075 | 1,698 | 472,823 | 351,955 | 213,282 |
| $500,000 under $1,000,000 | 1,267 | 861,105 | 719,414 | 426,025 | 202 | 132,376 | 102,031 | 64,233 |
| $1,000,000 or more | 585 | 1,359,012 | 1,206,409 | 708,654 | 58 | 110,552 | 93,715 | 53,461 |
| Taxable returns, total | 414,229 | [1]12,645,568 | 9,404,838 | 3,700,273 | 1,722,868 | [1]17,989,712 | 12,572,150 | 2,691,466 |
| No adjusted gross income | 1,000 | -77,546 | 135,436 | 8,896 | 58 | -14,536 | 9,364 | 611 |
| $1 under $1,000 | 2,140 | 3,914 | 5,988 | 454 | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 11,626 | 31,196 | 28,729 | 1,010 | 17,356 | 28,030 | 20,245 | 1,139 |
| $2,000 under $3,000 | 21,596 | 77,066 | 52,272 | 3,238 | 84,755 | 218,793 | 172,804 | 5,070 |
| $3,000 under $4,000 | 15,387 | 70,330 | 49,046 | 2,836 | 229,777 | 812,985 | 605,361 | 22,534 |
| $4,000 under $5,000 | 25,847 | 139,261 | 96,022 | 7,184 | 219,020 | 982,088 | 726,415 | 41,673 |
| $5,000 under $6,000 | 20,218 | 133,658 | 93,092 | 8,408 | 213,838 | 1,173,543 | 860,522 | 59,776 |
| $6,000 under $7,000 | 19,765 | 147,022 | 104,050 | 13,673 | 176,232 | 1,139,304 | 847,005 | 74,058 |
| $7,000 under $8,000 | 30,345 | 254,999 | 183,113 | 22,541 | 115,515 | 857,055 | 624,684 | 64,493 |
| $8,000 under $9,000 | 20,931 | 199,450 | 122,872 | 19,836 | 117,867 | 1,003,520 | 758,145 | 81,929 |
| $9,000 under $10,000 | 21,470 | 226,306 | 154,355 | 22,363 | 76,276 | 723,438 | 482,815 | 68,096 |
| $10,000 under $11,000 | 13,464 | 153,663 | 100,709 | 14,874 | 63,294 | 662,237 | 449,149 | 64,683 |
| $11,000 under $12,000 | 13,560 | 170,236 | 103,115 | 18,815 | 57,165 | 657,497 | 453,644 | 66,919 |
| $12,000 under $13,000 | 9,285 | 124,986 | 89,760 | 12,115 | 48,572 | 605,321 | 389,933 | 68,248 |
| $13,000 under $14,000 | 10,568 | 152,211 | 98,329 | 17,686 | 30,974 | 417,908 | 296,547 | 48,262 |
| $14,000 under $15,000 | 42,132 | 726,097 | 484,463 | 97,825 | 26,611 | 385,949 | 251,251 | 45,419 |
| $15,000 under $20,000 | 28,451 | 633,740 | 428,926 | 95,794 | 93,028 | 1,604,404 | 1,080,607 | 215,630 |
| $20,000 under $25,000 | 19,153 | 521,628 | 335,229 | 85,123 | 45,381 | 1,019,572 | 676,401 | 155,166 |
| $25,000 under $30,000 | 40,117 | 1,533,517 | 994,922 | 305,110 | 26,089 | 709,201 | 469,716 | 118,101 |
| $30,000 under $50,000 | 27,643 | 1,889,423 | 1,306,447 | 496,013 | 45,373 | 1,725,605 | 1,103,639 | 348,669 |
| $50,000 under $100,000 | 12,116 | 1,662,552 | 1,198,574 | 585,725 | 25,111 | 1,686,819 | 1,132,339 | 478,425 |
| $100,000 under $200,000 | 5,564 | 1,652,926 | 1,314,755 | 726,075 | 6,647 | 882,966 | 619,997 | 331,567 |
| $200,000 under $500,000 | 1,267 | 861,105 | 719,414 | 426,025 | 1,686 | 469,202 | 347,770 | 213,282 |
| $500,000 under $1,000,000 | 584 | 1,357,828 | 1,205,220 | 708,654 | 199 | 130,809 | 100,936 | 64,233 |
| $1,000,000 or more | | | | | 57 | 106,265 | 91,212 | 53,461 |
| Total nontaxable returns | 193,993 | [1]8,372 | 646,252 | - | 974,828 | [1]2,435,057 | 2,381,200 | - |
| All returns, summary: | | | | | | | | |
| Returns under $5,000 | 224,831 | [1]-91,999 | 745,235 | 16,435 | 1,469,356 | [1]3,991,136 | 3,520,133 | 71,049 |
| Returns $5,000 under $10,000 | 132,808 | 978,209 | 675,608 | 71,642 | 751,804 | 5,234,006 | 3,844,662 | 348,352 |
| Returns $10,000 under $15,000 | 70,692 | 853,604 | 570,235 | 85,853 | 229,624 | 2,766,612 | 1,874,347 | 293,532 |
| Returns $15,000 or more | 179,891 | 10,914,126 | 8,060,012 | 3,526,345 | 246,912 | 8,433,016 | 5,714,209 | 1,978,533 |

Footnotes at end of table.

Table 1.11--MAJOR SOURCE OF INCOME OR LOSS BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Major source of loss--Continued | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Business or profession net loss | | | | Farm net loss | | | | Partnership net loss | | | |
| | Number of returns | Adjusted gross income | Business or profession net loss | Total income tax | Number of returns | Adjusted gross income | Farm net loss | Total income tax | Number of returns | Adjusted gross income | Partnership net loss | Total income tax |
| | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) |
| All returns, total | 1,390,771 | [1] 14,795,692 | 3,425,276 | 2,091,565 | 1,109,352 | [1] 12,091,186 | 3,074,231 | 1,772,146 | 603,960 | [1] 16,725,948 | 3,899,537 | 3,897,758 |
| No adjusted gross income | 155,726 | -808,984 | 1,110,227 | 1,260 | 96,153 | -399,137 | 649,002 | 663 | 24,295 | -533,465 | 864,916 | 5,856 |
| $1 under $1,000 | 49,487 | 24,966 | 96,314 | - | 43,029 | 22,539 | 78,430 | 46 | 9,067 | 7,269 | 21,303 | - |
| $1,000 under $2,000 | 43,274 | 66,338 | 85,050 | 155 | 43,264 | 63,861 | 86,655 | 15 | 19,299 | 31,670 | 41,315 | 305 |
| $2,000 under $3,000 | 57,899 | 144,511 | 122,814 | 986 | 52,573 | 133,849 | 109,697 | 470 | 7,741 | 18,250 | 34,069 | 109 |
| $3,000 under $4,000 | 57,056 | 200,142 | 106,897 | 3,859 | 52,905 | 186,940 | 98,591 | 2,947 | 13,744 | 47,235 | 19,802 | 583 |
| $4,000 under $5,000 | 61,064 | 274,298 | 120,724 | 8,601 | 57,679 | 259,983 | 111,861 | 6,759 | 17,312 | 76,389 | 27,080 | 3,544 |
| $5,000 under $6,000 | 57,779 | 317,293 | 108,773 | 12,112 | 59,667 | 328,450 | 131,720 | 12,853 | 10,939 | 59,696 | 14,247 | 3,843 |
| $6,000 under $7,000 | 66,000 | 428,556 | 95,632 | 22,494 | 61,198 | 397,067 | 129,286 | 19,443 | 19,342 | 128,081 | 46,829 | 10,544 |
| $7,000 under $8,000 | 71,652 | 539,316 | 114,987 | 34,132 | 59,993 | 449,151 | 116,355 | 27,355 | 29,372 | 220,592 | 40,990 | 14,773 |
| $8,000 under $9,000 | 71,944 | 612,140 | 116,088 | 43,501 | 64,929 | 551,028 | 114,605 | 39,736 | 22,520 | 192,395 | 37,891 | 17,861 |
| $9,000 under $10,000 | 72,809 | 693,122 | 110,121 | 52,865 | 69,547 | 660,382 | 112,245 | 50,909 | 11,813 | 111,840 | 27,489 | 9,153 |
| $10,000 under $11,000 | 74,066 | 777,404 | 95,908 | 64,870 | 56,687 | 594,805 | 105,987 | 49,481 | 19,057 | 199,797 | 36,781 | 16,603 |
| $11,000 under $12,000 | 66,612 | 765,272 | 89,285 | 66,786 | 52,970 | 608,614 | 94,781 | 53,183 | 17,330 | 200,592 | 32,453 | 17,985 |
| $12,000 under $13,000 | 64,620 | 807,286 | 77,571 | 75,777 | 45,815 | 572,037 | 81,215 | 55,824 | 17,005 | 211,506 | 38,863 | 17,412 |
| $13,000 under $14,000 | 50,991 | 687,739 | 64,268 | 69,615 | 44,307 | 598,470 | 83,290 | 60,054 | 18,754 | 255,471 | 36,982 | 27,258 |
| $14,000 under $15,000 | 53,757 | 779,566 | 74,737 | 80,324 | 34,931 | 505,195 | 65,168 | 53,752 | 16,035 | 232,580 | 32,784 | 24,746 |
| $15,000 under $20,000 | 164,332 | 2,821,383 | 228,446 | 328,004 | 103,553 | 1,771,631 | 213,593 | 212,296 | 73,028 | 1,255,658 | 168,111 | 142,531 |
| $20,000 under $25,000 | 69,045 | 1,530,972 | 122,142 | 207,280 | 41,150 | 914,028 | 119,868 | 125,795 | 55,784 | 1,249,669 | 209,032 | 168,241 |
| $25,000 under $30,000 | 28,977 | 789,966 | 70,272 | 117,129 | 19,892 | 542,252 | 70,821 | 82,169 | 38,562 | 1,056,491 | 174,981 | 154,075 |
| $30,000 under $50,000 | 35,530 | 1,325,155 | 125,608 | 238,196 | 27,947 | 1,055,762 | 174,773 | 195,839 | 83,753 | 3,212,281 | 507,853 | 578,704 |
| $50,000 under $100,000 | 13,356 | 886,735 | 115,375 | 223,327 | 15,738 | 1,072,354 | 169,019 | 282,875 | 57,889 | 3,909,309 | 658,504 | 984,882 |
| $100,000 under $200,000 | 3,467 | 463,735 | 71,923 | 151,731 | 4,076 | 541,699 | 86,517 | 184,062 | 15,890 | 2,101,667 | 393,828 | 674,497 |
| $200,000 under $500,000 | 1,039 | 299,363 | 58,193 | 115,738 | 1,090 | 310,208 | 40,703 | 126,472 | 4,342 | 1,248,594 | 261,007 | 477,048 |
| $500,000 under $1,000,000 | 205 | 140,137 | 25,383 | 62,620 | 180 | 121,069 | 11,116 | 53,611 | 754 | 506,187 | 93,962 | 220,910 |
| $1,000,000 or more | 84 | 229,281 | 18,538 | 110,203 | 79 | 228,949 | 18,933 | 75,537 | 333 | 726,194 | 78,465 | 326,295 |
| Taxable returns, total | 1,005,566 | [1] 14,836,185 | 1,789,049 | 2,091,565 | 793,725 | [1] 11,769,744 | 1,884,457 | 1,772,146 | 515,698 | [1] 16,829,161 | 2,887,708 | 3,897,758 |
| No adjusted gross income | 156 | -14,310 | 36,702 | 1,260 | 221 | -5,037 | 17,416 | 663 | 892 | -60,457 | 167,957 | 5,856 |
| $1 under $1,000 | - | - | - | - | (*) | (*) | (*) | (*) | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 16,481 | 42,114 | 23,987 | 986 | 7,258 | 19,801 | 11,758 | 470 | 820 | 2,159 | 3,746 | 109 |
| $3,000 under $4,000 | 28,832 | 102,615 | 39,747 | 3,859 | 25,867 | 92,202 | 35,921 | 2,947 | 4,521 | 14,991 | 5,592 | 583 |
| $4,000 under $5,000 | 38,871 | 174,866 | 68,471 | 8,601 | 37,387 | 169,279 | 59,279 | 6,759 | 13,372 | 58,369 | 20,554 | 3,544 |
| $5,000 under $6,000 | 41,554 | 228,645 | 62,097 | 12,112 | 45,806 | 252,417 | 86,513 | 12,853 | 8,971 | 48,486 | 8,491 | 3,843 |
| $6,000 under $7,000 | 56,833 | 369,755 | 73,920 | 22,494 | 50,986 | 331,226 | 102,414 | 19,443 | 18,123 | 120,102 | 34,658 | 10,544 |
| $7,000 under $8,000 | 63,680 | 479,331 | 92,101 | 34,132 | 54,549 | 407,974 | 96,500 | 27,355 | 23,706 | 178,265 | 24,605 | 14,773 |
| $8,000 under $9,000 | 67,140 | 571,659 | 97,400 | 43,501 | 61,768 | 524,128 | 101,384 | 39,736 | 21,678 | 185,265 | 33,584 | 17,861 |
| $9,000 under $10,000 | 70,414 | 670,310 | 100,971 | 52,865 | 66,601 | 632,761 | 99,409 | 50,909 | 9,824 | 93,007 | 14,586 | 9,153 |
| $10,000 under $11,000 | 73,168 | 768,009 | 89,126 | 64,870 | 55,593 | 583,478 | 98,824 | 49,481 | 18,268 | 191,553 | 30,465 | 16,603 |
| $11,000 under $12,000 | 64,841 | 744,879 | 82,563 | 66,786 | 52,242 | 600,200 | 89,747 | 53,183 | 17,033 | 197,191 | 27,059 | 17,985 |
| $12,000 under $13,000 | 64,007 | 799,669 | 74,835 | 75,777 | 44,992 | 561,786 | 76,070 | 55,824 | 16,240 | 202,057 | 31,042 | 17,412 |
| $13,000 under $14,000 | 50,877 | 686,184 | 63,102 | 69,615 | 43,605 | 588,905 | 75,173 | 60,054 | 18,111 | 246,908 | 28,580 | 27,258 |
| $14,000 under $15,000 | 53,550 | 776,556 | 73,593 | 80,324 | 34,487 | 498,861 | 63,222 | 53,752 | 15,776 | 228,856 | 25,971 | 24,746 |
| $15,000 under $20,000 | 163,678 | 2,810,737 | 222,655 | 328,004 | 102,991 | 1,762,290 | 204,894 | 212,296 | 71,923 | 1,236,376 | 144,032 | 142,531 |
| $20,000 under $25,000 | 68,678 | 1,523,182 | 116,030 | 207,280 | 40,698 | 904,313 | 113,462 | 125,795 | 54,688 | 1,225,034 | 178,595 | 168,241 |
| $25,000 under $30,000 | 28,731 | 783,185 | 66,266 | 117,129 | 19,622 | 534,740 | 66,224 | 82,169 | 37,741 | 1,035,167 | 154,246 | 154,075 |
| $30,000 under $50,000 | 35,292 | 1,315,864 | 121,907 | 238,196 | 27,738 | 1,048,223 | 168,507 | 195,839 | 83,037 | 3,182,440 | 488,203 | 578,704 |
| $50,000 under $100,000 | 13,214 | 877,310 | 110,492 | 223,327 | 15,656 | 1,066,347 | 162,886 | 282,875 | 57,490 | 3,881,260 | 643,617 | 984,882 |
| $100,000 under $200,000 | 3,437 | 459,697 | 68,812 | 151,731 | 4,057 | 539,234 | 83,382 | 184,062 | 15,827 | 2,094,038 | 390,156 | 674,497 |
| $200,000 under $500,000 | 1,029 | 296,393 | 56,964 | 115,738 | 1,087 | 309,428 | 40,595 | 126,472 | 4,321 | 1,242,284 | 257,926 | 477,048 |
| $500,000 under $1,000,000 | 205 | 140,137 | 25,383 | 62,620 | 179 | 120,510 | 11,107 | 53,611 | 750 | 503,836 | 93,718 | 220,910 |
| $1,000,000 or more | 83 | 228,097 | 18,523 | 110,203 | 78 | 226,218 | 18,817 | 75,537 | 329 | 717,940 | 78,229 | 326,295 |
| Total nontaxable returns | 385,205 | -40,494 | 1,636,227 | - | 315,627 | [1] 321,438 | 1,189,774 | - | 88,262 | -103,211 | 1,011,830 | - |
| All returns, summary: | | | | | | | | | | | | |
| Returns under $5,000 | 424,506 | -98,729 | 1,642,026 | 14,861 | 345,603 | [1] 268,035 | 1,134,237 | 10,900 | 91,458 | -352,652 | 1,008,485 | 10,397 |
| Returns $5,000 under $10,000 | 340,184 | 2,590,427 | 545,602 | 165,105 | 315,334 | 2,386,078 | 604,212 | 150,296 | 93,986 | 712,604 | 167,445 | 56,175 |
| Returns $10,000 under $15,000 | 310,046 | 3,817,267 | 401,768 | 357,372 | 234,710 | 2,879,119 | 430,441 | 272,293 | 88,181 | 1,099,944 | 177,863 | 104,003 |
| Returns $15,000 or more | 316,035 | 8,486,727 | 835,880 | 1,554,228 | 213,705 | 6,557,951 | 905,342 | 1,338,656 | 330,335 | 15,266,051 | 2,545,743 | 3,727,184 |

Footnotes at end of table.

Table 1.11—MAJOR SOURCE OF INCOME OR LOSS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Major source of loss—Continued | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Net loss from sales of capital assets | | | | Other loss sources | | | |
| | Number of returns | Adjusted gross income | Net loss from sales of capital assets | Total income tax | Number of returns | Adjusted gross income | Other loss sources | Total income tax |
| | (45) | (46) | (47) | (48) | (49) | (50) | (51) | (52) |
| All returns, total | 1,775,089 | [1]34,302,167 | 1,125,766 | 5,836,788 | 2,815,476 | [1]42,624,789 | 5,778,643 | 6,830,975 |
| No adjusted gross income | 10,962 | -9,791 | 14,859 | - | 80,648 | -1,167,944 | 1,655,048 | 4,418 |
| $1 under $1,000 | 16,403 | 10,798 | 11,106 | 2 | 42,057 | 21,140 | 71,059 | 44 |
| $1,000 under $2,000 | 33,654 | 55,261 | 21,523 | 314 | 66,656 | 102,194 | 101,291 | 72 |
| $2,000 under $3,000 | 40,851 | 104,266 | 27,442 | 191 | 73,943 | 186,860 | 94,817 | 1,178 |
| $3,000 under $4,000 | 65,231 | 232,473 | 47,477 | 5,126 | 72,636 | 256,078 | 104,937 | 4,268 |
| $4,000 under $5,000 | 63,655 | 291,331 | 35,079 | 11,442 | 99,431 | 444,927 | 107,941 | 14,551 |
| $5,000 under $6,000 | 46,058 | 249,515 | 35,157 | 11,024 | 128,424 | 696,966 | 135,847 | 33,797 |
| $6,000 under $7,000 | 65,937 | 421,358 | 42,616 | 27,265 | 118,444 | 771,480 | 118,103 | 44,756 |
| $7,000 under $8,000 | 70,359 | 521,259 | 42,855 | 36,893 | 147,787 | 1,115,368 | 163,990 | 67,140 |
| $8,000 under $9,000 | 66,253 | 563,882 | 49,771 | 46,061 | 167,321 | 1,425,940 | 160,163 | 112,059 |
| $9,000 under $10,000 | 50,174 | 477,221 | 27,591 | 42,969 | 137,256 | 1,304,997 | 147,270 | 109,165 |
| $10,000 under $11,000 | 62,755 | 657,257 | 33,770 | 64,765 | 162,915 | 1,710,013 | 146,589 | 154,613 |
| $11,000 under $12,000 | 70,710 | 813,287 | 42,544 | 86,088 | 144,063 | 1,657,105 | 151,435 | 155,637 |
| $12,000 under $13,000 | 69,630 | 872,046 | 41,007 | 87,524 | 145,306 | 1,817,694 | 153,774 | 177,972 |
| $13,000 under $14,000 | 68,928 | 929,504 | 41,028 | 97,138 | 123,996 | 1,675,649 | 109,173 | 173,273 |
| $14,000 under $15,000 | 68,574 | 993,511 | 35,183 | 113,901 | 113,424 | 1,644,877 | 127,201 | 177,493 |
| $15,000 under $20,000 | 313,539 | 5,485,500 | 178,476 | 679,664 | 439,515 | 7,551,315 | 531,201 | 896,938 |
| $20,000 under $25,000 | 205,508 | 4,583,875 | 124,706 | 643,030 | 216,191 | 4,793,332 | 303,775 | 661,002 |
| $25,000 under $30,000 | 120,382 | 3,292,535 | 78,056 | 525,929 | 106,385 | 2,906,683 | 243,369 | 445,937 |
| $30,000 under $50,000 | 176,672 | 6,627,296 | 126,021 | 1,240,317 | 141,999 | 5,327,390 | 413,326 | 998,644 |
| $50,000 under $100,000 | 74,757 | 4,918,019 | 57,746 | 1,310,421 | 67,965 | 4,554,398 | 398,359 | 1,172,038 |
| $100,000 under $200,000 | 12,165 | 1,572,287 | 10,022 | 546,690 | 14,796 | 1,946,298 | 173,274 | 649,618 |
| $200,000 under $500,000 | 1,757 | 477,613 | 1,547 | 195,245 | 3,561 | 1,011,611 | 101,706 | 395,913 |
| $500,000 under $1,000,000 | 138 | 90,914 | 149 | 38,443 | 535 | 365,242 | 34,508 | 156,922 |
| $1,000,000 or more | 37 | 70,950 | 35 | 26,346 | 222 | 505,176 | 30,487 | 223,527 |
| Taxable returns, total | 1,632,614 | 33,833,313 | 1,016,141 | 5,836,788 | 2,422,929 | [1]42,435,167 | 3,572,304 | 6,830,975 |
| No adjusted gross income | - | - | - | - | 532 | -75,302 | 145,069 | 4,418 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | 673 | 1,111 | 4,360 | 116 |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | | | | |
| $2,000 under $3,000 | 9,765 | 25,885 | 4,601 | 191 | 19,689 | 52,589 | 17,061 | 1,178 |
| $3,000 under $4,000 | 41,622 | 146,755 | 31,544 | 5,126 | 36,888 | 130,165 | 26,388 | 4,268 |
| $4,000 under $5,000 | 50,586 | 232,341 | 27,302 | 11,442 | 67,786 | 303,148 | 45,926 | 14,551 |
| $5,000 under $6,000 | 39,479 | 215,037 | 29,595 | 11,024 | 104,841 | 569,193 | 89,215 | 33,797 |
| $6,000 under $7,000 | 63,742 | 407,212 | 40,144 | 27,265 | 103,953 | 677,764 | 83,293 | 44,756 |
| $7,000 under $8,000 | 67,310 | 498,843 | 40,279 | 36,893 | 133,210 | 1,003,669 | 128,785 | 67,140 |
| $8,000 under $9,000 | 64,379 | 548,079 | 48,417 | 46,061 | 160,057 | 1,364,364 | 132,410 | 112,059 |
| $9,000 under $10,000 | 49,215 | 468,222 | 26,800 | 42,969 | 133,076 | 1,265,409 | 123,324 | 109,165 |
| $10,000 under $11,000 | 62,445 | 654,033 | 33,655 | 64,765 | 158,814 | 1,667,408 | 133,469 | 154,613 |
| $11,000 under $12,000 | 70,273 | 808,326 | 41,900 | 86,088 | 142,020 | 1,633,406 | 141,849 | 155,637 |
| $12,000 under $13,000 | 67,597 | 846,805 | 39,999 | 87,524 | 143,421 | 1,794,127 | 145,041 | 177,972 |
| $13,000 under $14,000 | 68,827 | 928,168 | 40,985 | 97,138 | 121,941 | 1,647,851 | 100,174 | 173,273 |
| $14,000 under $15,000 | 68,470 | 991,978 | 35,079 | 113,901 | 112,513 | 1,631,709 | 122,081 | 177,493 |
| $15,000 under $20,000 | 311,883 | 5,457,699 | 177,158 | 679,664 | 435,817 | 7,488,513 | 507,728 | 896,938 |
| $20,000 under $25,000 | 205,472 | 4,583,035 | 124,668 | 643,030 | 214,160 | 4,747,118 | 274,331 | 661,002 |
| $25,000 under $30,000 | 119,798 | 3,276,194 | 77,518 | 525,929 | 105,804 | 2,890,882 | 230,384 | 445,937 |
| $30,000 under $50,000 | 176,514 | 6,622,010 | 125,864 | 1,240,317 | 141,008 | 5,289,602 | 399,268 | 998,644 |
| $50,000 under $100,000 | 74,610 | 4,908,955 | 57,602 | 1,310,421 | 67,686 | 4,537,486 | 390,546 | 1,172,038 |
| $100,000 under $200,000 | 12,142 | 1,569,353 | 9,999 | 546,690 | 14,740 | 1,938,680 | 167,275 | 649,618 |
| $200,000 under $500,000 | 1,749 | 475,425 | 1,539 | 195,245 | 3,545 | 1,007,271 | 99,471 | 395,913 |
| $500,000 under $1,000,000 | 135 | 89,295 | 146 | 38,443 | 533 | 363,828 | 34,369 | 156,922 |
| $1,000,000 or more | 37 | 70,950 | 35 | 26,346 | 222 | 505,176 | 30,487 | 223,527 |
| Total nontaxable returns | 142,475 | [1]468,848 | 109,624 | - | 392,547 | [1]189,622 | 2,206,339 | - |
| All returns, summary: | | | | | | | | |
| Returns under $5,000 | 230,756 | [1]684,337 | 157,486 | 17,075 | 435,371 | -156,746 | 2,135,093 | 24,531 |
| Returns $5,000 under $10,000 | 298,781 | 2,233,234 | 197,991 | 164,212 | 699,232 | 5,314,751 | 725,373 | 366,916 |
| Returns $10,000 under $15,000 | 340,597 | 4,265,607 | 193,532 | 449,415 | 689,704 | 8,505,339 | 688,172 | 838,989 |
| Returns $15,000 or more | 904,955 | 27,118,988 | 576,758 | 5,206,084 | 991,169 | 28,961,445 | 2,230,005 | 5,600,538 |

*Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]Adjusted gross income less deficit.

NOTE: Amount detail may not add to total because of rounding.

Table 1.12--DIVIDENDS AND OTHER DISTRIBUTIONS BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Total dividends and other distributions | | Capital gain distributions received | | Nontaxable distributions received | | Domestic and foreign dividends received | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Total | | Dividend exclusion | | Dividends in adjusted gross income | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| All returns, total | 12,613,202 | 19,827,239 | 2,353,349 | 1,198,105 | 1,388,854 | 606,744 | 12,556,332 | 18,022,388 | 12,034,591 | 1,227,969 | 7,581,088 | 16,794,422 |
| No adjusted gross income | 81,750 | 128,721 | (*) | (*) | (*) | (*) | 81,713 | 121,306 | 78,990 | 8,020 | 54,313 | 113,286 |
| $1 under $1,000 | 220,002 | 56,589 | 21,714 | 5,831 | (*) | (*) | 220,002 | 49,788 | 193,308 | 14,357 | 134,487 | 35,431 |
| $1,000 under $2,000 | 369,641 | 169,152 | 64,387 | 23,457 | 27,123 | 4,392 | 369,524 | 141,304 | 343,961 | 28,664 | 231,951 | 112,639 |
| $2,000 under 3,000 | 435,396 | 264,860 | 63,615 | 26,916 | 37,345 | 11,550 | 432,789 | 226,394 | 405,496 | 35,619 | 308,079 | 190,776 |
| $3,000 under $4,000 | 532,562 | 440,383 | 101,311 | 40,665 | 66,113 | 21,302 | 532,158 | 378,417 | 513,735 | 49,780 | 385,908 | 328,637 |
| $4,000 under $5,000 | 511,197 | 429,843 | 97,593 | 37,968 | 55,122 | 24,340 | 508,887 | 367,536 | 488,054 | 49,968 | 368,293 | 317,567 |
| $5,000 under $6,000 | 488,906 | 455,807 | 94,503 | 32,632 | 69,536 | 27,858 | 486,665 | 395,317 | 467,114 | 46,394 | 331,336 | 348,923 |
| $6,000 under $7,000 | 484,201 | 365,899 | 82,583 | 23,705 | 66,634 | 28,680 | 483,275 | 313,514 | 453,986 | 42,893 | 306,260 | 270,621 |
| $7,000 under $8,000 | 465,730 | 408,464 | 71,802 | 26,368 | 62,100 | 19,603 | 465,025 | 362,493 | 442,669 | 41,353 | 280,017 | 321,140 |
| $8,000 under $9,000 | 490,072 | 345,609 | 89,939 | 34,493 | 43,936 | 16,644 | 488,858 | 294,472 | 456,241 | 40,166 | 269,327 | 254,306 |
| $9,000 under $10,000 | 482,857 | 443,101 | 94,368 | 38,495 | 43,750 | 11,142 | 479,183 | 393,463 | 454,495 | 38,678 | 270,822 | 354,785 |
| $10,000 under $11,000 | 548,772 | 421,124 | 98,897 | 51,098 | 54,822 | 12,846 | 547,263 | 357,180 | 517,369 | 46,771 | 293,520 | 310,408 |
| $11,000 under $12,000 | 538,428 | 425,215 | 81,903 | 37,376 | 52,146 | 13,839 | 532,885 | 374,000 | 507,287 | 45,422 | 273,954 | 328,579 |
| $12,000 under $13,000 | 510,056 | 390,038 | 92,112 | 36,979 | 46,478 | 13,759 | 506,142 | 339,299 | 486,045 | 44,159 | 254,765 | 295,140 |
| $13,000 under $14,000 | 540,512 | 337,683 | 76,861 | 22,352 | 41,329 | 13,296 | 537,965 | 302,035 | 509,371 | 46,254 | 269,195 | 255,781 |
| $14,000 under $15,000 | 517,159 | 404,639 | 82,394 | 33,083 | 38,480 | 13,774 | 514,864 | 357,781 | 489,768 | 44,784 | 248,898 | 312,998 |
| $15,000 under $20,000 | 2,117,016 | 1,705,678 | 369,912 | 150,561 | 193,001 | 69,403 | 2,105,483 | 1,485,713 | 2,021,018 | 197,466 | 1,079,272 | 1,288,248 |
| $20,000 under $25,000 | 1,247,308 | 1,469,486 | 251,889 | 105,467 | 134,261 | 54,924 | 1,239,464 | 1,309,095 | 1,210,752 | 135,138 | 712,569 | 1,173,958 |
| $25,000 under $30,000 | 650,216 | 1,106,825 | 143,097 | 61,345 | 90,302 | 36,454 | 646,687 | 1,009,026 | 633,281 | 78,057 | 419,245 | 930,969 |
| $30,000 under $50,000 | 892,074 | 2,814,433 | 226,621 | 178,921 | 150,118 | 77,284 | 889,031 | 2,558,227 | 877,709 | 119,972 | 663,775 | 2,438,255 |
| $50,000 under $100,000 | 386,406 | 2,951,101 | 107,328 | 113,336 | 81,692 | 70,642 | 385,639 | 2,767,124 | 381,794 | 57,485 | 328,980 | 2,709,639 |
| $100,000 under $200,000 | 81,484 | 1,916,020 | 21,380 | 47,548 | 22,130 | 37,112 | 81,396 | 1,831,359 | 80,853 | 13,055 | 75,449 | 1,818,305 |
| $200,000 under $500,000 | 17,924 | 1,288,328 | 4,312 | 23,664 | 5,159 | 17,996 | 17,905 | 1,246,668 | 17,782 | 2,930 | 17,234 | 1,243,738 |
| $500,000 under $1,000,000 | 2,538 | 479,532 | 569 | 10,225 | 739 | 4,093 | 2,535 | 465,213 | 2,525 | 420 | 2,467 | 464,793 |
| $1,000,000 or more | 995 | 608,709 | 208 | 30,068 | 304 | 2,978 | 994 | 575,664 | 988 | 164 | 972 | 575,500 |
| Taxable returns, total | 11,248,384 | 18,680,157 | 2,138,137 | 1,102,404 | 1,276,751 | 568,710 | 11,195,137 | 17,009,046 | 10,760,848 | 1,104,220 | 6,674,531 | 15,904,827 |
| No adjusted gross income | (*) | (*) | (*) | (*) | (*) | (*) | 1,471 | 29,571 | 1,452 | 185 | 1,174 | 29,386 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | - | - | 12,280 | 2,813 | 12,280 | 772 | 4,330 | 2,042 |
| $1,000 under $2,000 | 33,398 | 14,668 | (*) | (*) | - | - | 33,398 | 11,636 | 33,146 | 2,807 | 23,195 | 8,829 |
| $2,000 under $3,000 | 161,416 | 78,616 | 20,166 | 6,612 | (*) | (*) | 159,178 | 65,469 | 150,586 | 11,536 | 107,897 | 53,933 |
| $3,000 under $4,000 | 341,987 | 279,752 | 67,974 | 23,208 | 49,350 | 13,737 | 341,867 | 242,808 | 326,959 | 28,369 | 257,891 | 214,439 |
| $4,000 under $5,000 | 405,140 | 332,427 | 76,649 | 30,785 | 43,657 | 15,049 | 405,140 | 286,593 | 388,569 | 36,814 | 289,565 | 249,779 |
| $5,000 under $6,000 | 430,416 | 408,325 | 84,894 | 29,627 | 61,841 | 26,595 | 428,175 | 352,102 | 409,423 | 39,972 | 299,822 | 312,130 |
| $6,000 under $7,000 | 465,130 | 352,261 | 79,915 | 22,963 | 63,962 | 28,456 | 464,456 | 300,843 | 435,851 | 40,743 | 294,294 | 260,100 |
| $7,000 under $8,000 | 441,154 | 356,368 | 65,957 | 23,011 | 57,709 | 18,000 | 440,449 | 315,358 | 421,144 | 39,133 | 261,606 | 276,225 |
| $8,000 under $9,000 | 473,600 | 315,745 | 87,097 | 33,866 | 41,755 | 14,063 | 472,386 | 267,816 | 439,936 | 38,485 | 257,150 | 229,332 |
| $9,000 under $10,000 | 470,462 | 403,526 | 91,685 | 32,663 | 40,710 | 11,088 | 466,788 | 359,775 | 442,172 | 37,414 | 264,509 | 322,360 |
| $10,000 under $11,000 | 544,515 | 417,963 | 98,180 | 50,908 | 54,556 | 12,641 | 543,006 | 354,415 | 513,278 | 46,343 | 291,225 | 308,072 |
| $11,000 under $12,000 | 533,984 | 412,267 | 81,691 | 37,354 | 51,830 | 13,765 | 528,441 | 361,148 | 503,306 | 45,002 | 270,569 | 316,146 |
| $12,000 under $13,000 | 505,675 | 377,475 | 92,082 | 36,978 | 45,775 | 13,635 | 502,015 | 326,861 | 482,176 | 43,738 | 252,395 | 283,123 |
| $13,000 under $14,000 | 537,756 | 334,980 | 76,331 | 22,045 | 41,253 | 13,276 | 535,209 | 299,659 | 506,648 | 46,048 | 268,020 | 253,611 |
| $14,000 under $15,000 | 513,267 | 389,815 | 81,448 | 31,341 | 37,651 | 13,235 | 510,972 | 345,239 | 486,044 | 44,533 | 246,663 | 300,706 |
| $15,000 under $20,000 | 2,108,571 | 1,662,594 | 368,479 | 147,945 | 191,898 | 69,152 | 2,097,038 | 1,445,497 | 2,012,657 | 196,604 | 1,073,101 | 1,248,892 |
| $20,000 under $25,000 | 1,244,015 | 1,456,289 | 251,104 | 104,701 | 133,577 | 54,693 | 1,236,171 | 1,296,895 | 1,207,533 | 134,731 | 709,965 | 1,162,164 |
| $25,000 under $30,000 | 646,544 | 1,087,965 | 142,584 | 60,940 | 90,181 | 36,376 | 643,015 | 990,649 | 629,698 | 77,504 | 415,869 | 913,145 |
| $30,000 under $50,000 | 889,914 | 2,791,695 | 225,867 | 178,574 | 149,182 | 76,934 | 886,871 | 2,536,188 | 875,595 | 119,655 | 661,670 | 2,416,533 |
| $50,000 under $100,000 | 385,131 | 2,915,303 | 107,099 | 112,337 | 81,473 | 69,712 | 384,364 | 2,733,253 | 380,623 | 57,322 | 327,873 | 2,675,932 |
| $100,000 under $200,000 | 81,194 | 1,900,049 | 21,344 | 47,518 | 22,063 | 36,594 | 81,106 | 1,815,938 | 80,567 | 13,011 | 75,166 | 1,802,927 |
| $200,000 under $500,000 | 17,848 | 1,279,967 | 4,299 | 23,602 | 5,136 | 17,842 | 17,829 | 1,238,523 | 17,708 | 2,918 | 17,160 | 1,235,605 |
| $500,000 under $1,000,000 | 2,526 | 474,628 | 568 | 10,225 | 736 | 4,081 | 2,523 | 460,322 | 2,514 | 418 | 2,455 | 459,904 |
| $1,000,000 or more | 990 | 602,719 | 208 | 30,068 | 303 | 2,976 | 989 | 569,675 | 983 | 163 | 967 | 569,512 |
| Total nontaxable returns | 1,364,818 | 1,147,081 | 215,212 | 95,704 | 112,103 | 38,032 | 1,361,195 | 1,013,342 | 1,273,743 | 123,752 | 906,557 | 889,595 |
| All returns, summary: | | | | | | | | | | | | |
| Returns under $5,000 | 2,150,548 | 1,489,550 | 362,671 | 140,389 | 191,937 | 64,416 | 2,145,073 | 1,284,744 | 2,023,544 | 186,409 | 1,483,031 | 1,098,336 |
| Returns $5,000 under $10,000 | 2,411,766 | 2,018,879 | 433,195 | 155,693 | 285,956 | 103,927 | 2,403,006 | 1,759,259 | 2,274,505 | 209,485 | 1,457,762 | 1,549,775 |
| Returns $10,000 under $15,000 | 2,654,927 | 1,978,698 | 432,167 | 180,889 | 233,255 | 67,515 | 2,639,119 | 1,730,295 | 2,509,840 | 227,390 | 1,340,332 | 1,502,905 |
| Returns $15,000 or more | 5,395,961 | 14,340,111 | 1,125,316 | 721,135 | 677,706 | 370,885 | 5,369,134 | 13,248,090 | 5,226,702 | 604,685 | 3,299,963 | 12,643,405 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Amount detail may not add to total because of rounding.

Table 1.13--CAPITAL GAINS OR LOSSES BY TYPE AND SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Number of returns with capital gain or loss transactions[1] | Number of returns with net gain or loss from sales of capital assets[2] | Returns with net gain from sales of capital assets: Net gain from sales of capital assets: Total: Number of returns | Total: Amount | Reported on Schedule D: Number of returns | Reported on Schedule D: Amount | Capital gain distributions not reported on Schedule D: Number of returns | Capital gain distributions not reported on Schedule D: Amount | Short-term capital gains and losses: Pre-1970 short-term capital loss carryover: Number of returns | Pre-1970 short-term capital loss carryover: Amount | Post-1969 short-term capital loss carryover: Number of returns | Post-1969 short-term capital loss carryover: Amount | Coefficient of variation (Percent)**: Net gain from sales of capital assets: Number of returns | Net gain from sales of capital assets: Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (a) | (b) |
| All returns, total | 8,920,791 | 8,866,395 | 6,770,521 | 18,396,678 | 5,214,569 | 18,117,224 | 1,614,699 | 279,452 | 5,794 | 41,386 | 31,137 | 123,423 | 0.8 | 2.3 |
| No adjusted gross income | 108,841 | 95,700 | 72,150 | 432,626 | 68,533 | 431,381 | 5,957 | 1,245 | 486 | 442 | 357 | 3,495 | 2.0 | 3.1 |
| $1 under $1,000 | 100,091 | 97,670 | 79,499 | 52,891 | 59,962 | 51,053 | 19,891 | 1,838 | (*) | (*) | (*) | (*) | 0.3 | 33.1 |
| $1,000 under $2,000 | 227,057 | 226,072 | 185,805 | 97,217 | 132,513 | 87,627 | 57,366 | 9,590 | (*) | (*) | (*) | (*) | 14.7 | 4.5 |
| $2,000 under $3,000 | 285,374 | 281,183 | 231,371 | 184,991 | 185,270 | 173,960 | 49,478 | 11,030 | - | - | (*) | (*) | 5.0 | 18.1 |
| $3,000 under $4,000 | 359,546 | 355,741 | 285,966 | 203,287 | 212,675 | 187,582 | 73,724 | 15,705 | (*) | (*) | (*) | (*) | 9.3 | 11.5 |
| $4,000 under $5,000 | 362,276 | 362,176 | 285,425 | 220,601 | 222,988 | 214,614 | 63,610 | 5,987 | (*) | (*) | (*) | (*) | 2.5 | 12.0 |
| $5,000 under $6,000 | 385,655 | 378,718 | 325,789 | 299,981 | 257,315 | 284,766 | 69,512 | 15,215 | - | - | | | 10.1 | 11.4 |
| $6,000 under $7,000 | 341,834 | 341,296 | 262,675 | 253,768 | 201,487 | 246,605 | 63,962 | 7,163 | - | - | | | 14.8 | 13.8 |
| $7,000 under $8,000 | 327,717 | 321,720 | 241,317 | 261,308 | 187,232 | 251,810 | 55,114 | 9,498 | (*) | (*) | 4,784 | 9,331 | 7.2 | 26.2 |
| $8,000 under $9,000 | 372,685 | 371,928 | 289,267 | 369,257 | 225,067 | 362,794 | 65,132 | 6,463 | - | - | | | 7.7 | 14.0 |
| $9,000 under $10,000 | 318,917 | 318,685 | 260,343 | 302,276 | 194,070 | 295,018 | 67,531 | 7,258 | - | - | | | 3.7 | 17.0 |
| $10,000 under $11,000 | 383,400 | 381,744 | 306,804 | 382,968 | 223,137 | 368,308 | 84,863 | 14,660 | - | - | | | 0.4 | 4.7 |
| $11,000 under $12,000 | 370,707 | 369,597 | 288,240 | 334,367 | 217,490 | 325,570 | 73,689 | 8,798 | - | - | | | 2.3 | 7.6 |
| $12,000 under $13,000 | 347,890 | 346,989 | 268,625 | 317,516 | 187,304 | 305,761 | 82,295 | 11,756 | - | - | 1,536 | 4,489 | 2.6 | 0.4 |
| $13,000 under $14,000 | 334,846 | 332,868 | 256,277 | 303,286 | 186,465 | 295,973 | 72,065 | 7,313 | - | - | | | 3.2 | 13.9 |
| $14,000 under $15,000 | 321,674 | 320,815 | 244,072 | 305,756 | 182,116 | 297,373 | 65,021 | 8,382 | (*) | (*) | | | 4.8 | 18.1 |
| $15,000 under $20,000 | 1,398,092 | 1,394,558 | 1,040,581 | 1,474,271 | 750,069 | 1,423,870 | 302,787 | 50,401 | 1,566 | 8,528 | 5,856 | 11,275 | 3.6 | 6.9 |
| $20,000 under $25,000 | 880,161 | 878,540 | 644,448 | 1,238,664 | 491,959 | 1,206,941 | 160,021 | 31,723 | | | 2,828 | 6,928 | 0.6 | 0.1 |
| $25,000 under $30,000 | 499,755 | 497,638 | 355,093 | 948,572 | 283,280 | 933,750 | 74,920 | 14,821 | (*) | (*) | 2,328 | 11,812 | 0.4 | 1.5 |
| $30,000 under $50,000 | 741,735 | 740,830 | 520,601 | 2,340,651 | 443,472 | 2,312,564 | 82,074 | 28,087 | 1,532 | 10,305 | 5,383 | 18,577 | 0.4 | 1.0 |
| $50,000 under $100,000 | 353,834 | 353,351 | 249,775 | 2,565,818 | 227,930 | 2,555,693 | 23,330 | 10,125 | 929 | 7,816 | 5,246 | 24,437 | 0.5 | 0.7 |
| $100,000 under $200,000 | 77,543 | 77,445 | 58,709 | 1,831,311 | 56,724 | 1,830,087 | 2,147 | 1,224 | 464 | 4,391 | 1,926 | 16,933 | 0.3 | (5) |
| $200,000 under $500,000 | 17,623 | 17,597 | 14,564 | 1,602,918 | 14,402 | 1,602,540 | 192 | 377 | 134 | 2,239 | 587 | 11,801 | (6) | (6) |
| $500,000 under $1,000,000 | 2,547 | 2,544 | 2,233 | 795,712 | 2,218 | 794,919 | 17 | 793 | 38 | 983 | 99 | 2,588 | (6) | (6) |
| $1,000,000 or more | 991 | 990 | 892 | 1,276,665 | 891 | 1,276,665 | 1 | (4) | 15 | 1,236 | 46 | 1,282 | (6) | (6) |
| Taxable returns, total | 7,814,014 | 7,787,403 | 5,885,432 | 17,258,079 | 4,472,397 | 17,008,873 | 1,459,873 | 249,201 | 5,242 | 40,023 | 25,744 | 109,682 | 0.1 | 2.0 |
| No adjusted gross income | 1,764 | 1,721 | 1,700 | 151,773 | 1,699 | 151,773 | (*) | (*) | (*) | (*) | 53 | 1,599 | 24.9 | 2.3 |
| $1 under $1,000 | 4,240 | 4,240 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - | (*) | (*) |
| $1,000 under $2,000 | 21,673 | 21,672 | 17,346 | 8,099 | 7,043 | 6,719 | (*) | (*) | - | - | (*) | (*) | 0.5 | 21.8 |
| $2,000 under $3,000 | 76,666 | 76,549 | 63,790 | 41,260 | 41,704 | 38,175 | 22,203 | 3,085 | - | - | - | - | 34.0 | 28.0 |
| $3,000 under $4,000 | 200,487 | 198,400 | 153,348 | 103,004 | 103,193 | 92,118 | 50,276 | 10,886 | (*) | (*) | (*) | (*) | 12.8 | 6.4 |
| $4,000 under $5,000 | 254,893 | 254,893 | 198,552 | 137,893 | 149,345 | 132,531 | 49,960 | 5,361 | - | - | (*) | (*) | 0.2 | 6.7 |
| $5,000 under $6,000 | 320,736 | 314,524 | 271,737 | 225,094 | 208,682 | 210,721 | 63,557 | 14,373 | - | - | - | - | 6.8 | 5.1 |
| $6,000 under $7,000 | 309,232 | 309,033 | 233,492 | 216,356 | 173,500 | 209,248 | 62,766 | 7,108 | - | - | (*) | (*) | 17.4 | 16.9 |
| $7,000 under $8,000 | 294,388 | 290,414 | 214,959 | 226,695 | 165,902 | 218,750 | 49,919 | 7,944 | (*) | (*) | (*) | (*) | 10.3 | 26.8 |
| $8,000 under $9,000 | 347,343 | 347,092 | 268,938 | 337,569 | 207,720 | 331,333 | 62,131 | 6,237 | - | - | (*) | (*) | 10.3 | 9.6 |
| $9,000 under $10,000 | 305,756 | 305,590 | 248,605 | 283,047 | 184,644 | 278,592 | 64,934 | 4,455 | - | - | - | - | 4.0 | 17.1 |
| $10,000 under $11,000 | 374,407 | 372,751 | 299,129 | 355,036 | 215,847 | 340,400 | 84,469 | 14,636 | - | - | | | 1.2 | 2.7 |
| $11,000 under $12,000 | 362,937 | 362,655 | 282,231 | 318,300 | 211,513 | 309,503 | 73,626 | 8,796 | - | - | | | 2.2 | 8.1 |
| $12,000 under $13,000 | 340,252 | 339,355 | 264,258 | 307,247 | 182,972 | 295,491 | 82,260 | 11,755 | - | - | 1,534 | 4,477 | 2.4 | 0.8 |
| $13,000 under $14,000 | 330,247 | 328,437 | 252,170 | 295,273 | 182,542 | 288,212 | 71,881 | 7,060 | - | - | | | 2.9 | 15.5 |
| $14,000 under $15,000 | 317,377 | 316,518 | 240,262 | 298,860 | 178,306 | 290,478 | 64,921 | 8,382 | (*) | (*) | | | 4.9 | 18.0 |
| $15,000 under $20,000 | 1,388,511 | 1,385,009 | 1,034,486 | 1,447,731 | 744,146 | 1,397,331 | 302,614 | 50,400 | 1,494 | 8,058 | 5,752 | 11,080 | 3.5 | 6.6 |
| $20,000 under $25,000 | 876,288 | 874,737 | 641,185 | 1,199,013 | 488,745 | 1,167,293 | 159,970 | 31,720 | | | 2,751 | 6,332 | 0.7 | 0.5 |
| $25,000 under $30,000 | 496,629 | 494,632 | 353,031 | 934,571 | 281,512 | 919,771 | 74,625 | 14,799 | (*) | (*) | 2,313 | 11,742 | (5) | 1.6 |
| $30,000 under $50,000 | 739,249 | 738,646 | 518,926 | 2,321,713 | 442,058 | 2,293,698 | 81,813 | 28,015 | 1,531 | 10,266 | 5,343 | 17,472 | 0.3 | 0.6 |
| $50,000 under $100,000 | 352,587 | 352,250 | 249,108 | 2,553,560 | 227,291 | 2,543,518 | 23,302 | 10,043 | 903 | 7,300 | 5,178 | 23,992 | 0.5 | 0.6 |
| $100,000 under $200,000 | 77,282 | 77,228 | 58,537 | 1,823,526 | 56,556 | 1,822,374 | 2,143 | 1,151 | 464 | 4,391 | 1,914 | 16,842 | 0.2 | (5) |
| $200,000 under $500,000 | 17,549 | 17,537 | 14,522 | 1,599,881 | 14,360 | 1,599,504 | 192 | 377 | 134 | 2,239 | 584 | 11,634 | (6) | (6) |
| $500,000 under $1,000,000 | 2,535 | 2,534 | 2,228 | 795,591 | 2,213 | 794,798 | 17 | 793 | 38 | 983 | 99 | 2,588 | (6) | (6) |
| $1,000,000 or more | 986 | 986 | 890 | 1,275,338 | 889 | 1,275,338 | 1 | (4) | 15 | 1,236 | 46 | 1,282 | (6) | (6) |
| Total nontaxable returns | 1,106,777 | 1,078,992 | 885,089 | 1,138,604 | 742,172 | 1,108,351 | 154,826 | 30,249 | 552 | 1,362 | 5,393 | 13,740 | 6.0 | 6.6 |
| All returns, summary: | | | | | | | | | | | | | | |
| Returns under $5,000 | 1,443,185 | 1,418,542 | 1,140,216 | 1,191,614 | 881,941 | 1,146,217 | 270,026 | 45,396 | 494 | 469 | 518 | 3,970 | 4.2 | 5.3 |
| Returns $5,000 under $10,000 | 1,746,808 | 1,732,347 | 1,379,391 | 1,486,590 | 1,065,171 | 1,440,993 | 321,251 | 45,597 | (*) | (*) | 4,784 | 9,331 | 1.7 | 11.6 |
| Returns $10,000 under $15,000 | 1,758,517 | 1,752,013 | 1,364,018 | 1,643,893 | 996,512 | 1,592,984 | 377,933 | 50,909 | (*) | (*) | 1,536 | 4,487 | 0.8 | 1.8 |
| Returns $15,000 or more | 3,972,281 | 3,963,493 | 2,886,896 | 14,074,581 | 2,270,945 | 13,937,028 | 645,489 | 137,552 | 4,963 | 37,904 | 24,299 | 105,634 | 1.2 | 1.1 |

Footnotes at end of table.

Table 1.13--CAPITAL GAINS OR LOSSES BY TYPE AND SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Returns with net gain from sales of capital assets--Continued | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Short-term capital gains and losses--Continued | | | | Long-term capital gains and losses | | | | | | | | | |
| | Net capital gain (after carryover) | | Net capital loss (after carryover) | | Pre-1970 long-term capital loss carryover | | Post-1969 long-term capital loss carryover | | Net capital gain (after carryover) | | Net capital loss (after carryover) | | Net long-term capital gain in excess of any short-term capital loss | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) |
| All returns, total | 634,362 | 1,035,514 | 222,383 | 574,061 | 21,443 | 89,309 | 86,298 | 314,899 | 6,541,020 | 35,518,300 | 71,234 | 109,813 | 6,541,020 | 34,944,235 |
| No adjusted gross income | 5,473 | 32,137 | 3,142 | 17,917 | 521 | 4,352 | 607 | 9,235 | 70,719 | 823,065 | 580 | 2,070 | 70,719 | 805,148 |
| $1,under $1,000 | 3,177 | 1,648 | 430 | 407 | (*) | (*) | | | 76,728 | 102,948 | | | 76,728 | 102,541 |
| $1,000 under $2,000 | 7,317 | 5,058 | (*) | (*) | (*) | (*) | 2,460 | 1,392 | 182,791 | 184,627 | | | 182,791 | 184,383 |
| $2,000 under $3,000 | 13,584 | 9,977 | 3,604 | 2,314 | - | - | | | 226,343 | 352,888 | 762 | 1,345 | 226,343 | 350,574 |
| $3,000 under $4,000 | 20,959 | 16,487 | 3,175 | 890 | (*) | (*) | 931 | 2,984 | 274,443 | 376,684 | | | 274,443 | 375,794 |
| $4,000 under $5,000 | 8,635 | 9,066 | 1,845 | 1,562 | (*) | (*) | | | 282,560 | 424,807 | | | 282,560 | 423,244 |
| $5,000 under $6,000 | 13,741 | 14,041 | 1,865 | 788 | - | - | | | 316,832 | 589,438 | | | 316,832 | 588,650 |
| $6,000 under $7,000 | 13,848 | 13,501 | 4,589 | 1,228 | - | - | | | 258,537 | 485,037 | | | 258,537 | 483,809 |
| $7,000 under $8,000 | 9,254 | 9,859 | 5,079 | 7,191 | (*) | (*) | 4,881 | 5,323 | 237,673 | 510,469 | 7,304 | 10,819 | 237,673 | 503,278 |
| $8,000 under $9,000 | 26,021 | 31,260 | 1,201 | 811 | (*) | (*) | | | 277,708 | 677,818 | | | 277,708 | 677,007 |
| $9,000 under $10,000 | 12,623 | 6,053 | (*) | (*) | (*) | (*) | | | 257,200 | 594,059 | | | 257,200 | 593,092 |
| $10,000 under $11,000 | 15,080 | 12,322 | 9,311 | 3,936 | | | 4,512 | 5,820 | 301,875 | 745,398 | 2,757 | 1,019 | 301,875 | 741,462 |
| $11,000 under $12,000 | 16,131 | 9,192 | 5,150 | 6,714 | | | | | 281,740 | 659,130 | | | 281,740 | 652,415 |
| $12,000 under $13,000 | 22,116 | 17,343 | 8,404 | 6,936 | 2,508 | 7,271 | | | 259,301 | 609,288 | | | 259,301 | 602,353 |
| $13,000 under $14,000 | 20,744 | 12,469 | 2,507 | 4,068 | | | 2,860 | 4,697 | 246,270 | 588,375 | 6,603 | 3,945 | 246,270 | 584,307 |
| $14,000 under $15,000 | 21,778 | 16,941 | 7,582 | 2,347 | | | | | 235,658 | 583,444 | | | 235,658 | 581,097 |
| $15,000 under $20,000 | 112,098 | 95,650 | 27,379 | 33,844 | 2,342 | 2,959 | 11,457 | 27,486 | 995,351 | 2,808,828 | 14,808 | 8,709 | 995,351 | 2,774,983 |
| $20,000 under $25,000 | 86,607 | 142,745 | 24,643 | 26,801 | 2,839 | 4,786 | 13,136 | 28,638 | 611,279 | 2,261,856 | 14,203 | 21,502 | 611,279 | 2,235,055 |
| $25,000 under $30,000 | 51,481 | 67,368 | 18,781 | 27,570 | 1,732 | 6,763 | 6,914 | 9,496 | 337,680 | 1,807,149 | 7,129 | 8,521 | 337,680 | 1,779,579 |
| $30,000 under $50,000 | 90,537 | 199,253 | 42,610 | 97,939 | 4,414 | 18,696 | 17,397 | 49,481 | 495,730 | 4,436,783 | 10,460 | 27,922 | 495,730 | 4,338,844 |
| $50,000 under $100,000 | 47,881 | 164,255 | 33,183 | 126,742 | 4,241 | 23,827 | 14,716 | 82,199 | 239,809 | 4,962,619 | 5,547 | 16,323 | 239,809 | 4,835,877 |
| $100,000 under $200,000 | 11,566 | 78,974 | 11,978 | 91,427 | 1,276 | 11,421 | 4,885 | 46,880 | 57,340 | 3,607,643 | 916 | 5,757 | 57,340 | 3,516,215 |
| $200,000 under $500,000 | 3,023 | 45,840 | 3,836 | 64,217 | 327 | 6,368 | 1,234 | 25,141 | 14,350 | 3,181,584 | 150 | 1,602 | 14,350 | 3,117,366 |
| $500,000 under $1,000,000 | 484 | 15,997 | 709 | 20,446 | 51 | 786 | 209 | 7,747 | 2,214 | 1,580,322 | 12 | 223 | 2,214 | 1,559,876 |
| $1,000,000 or more | 204 | 8,078 | 312 | 26,755 | 32 | 778 | 99 | 8,380 | 889 | 2,564,041 | 3 | 56 | 889 | 2,537,286 |
| Taxable returns, total | 588,284 | 938,277 | 209,769 | 545,835 | 20,425 | 81,334 | 81,545 | 290,214 | 5,675,553 | 33,381,252 | 67,587 | 96,926 | 5,675,553 | 32,835,417 |
| No adjusted gross income | 326 | 10,788 | 303 | 8,217 | (*) | (*) | 50 | 946 | 1,677 | 290,285 | (*) | (*) | 1,677 | 282,068 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | - | - | (*) | (*) | - | - | (*) | (*) |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | 15,357 | 9,452 | (*) | (*) | 15,357 | 9,450 |
| $2,000 under $3,000 | 7,840 | 4,008 | (*) | (*) | - | - | (*) | (*) | 61,301 | 74,753 | - | - | 61,301 | 74,515 |
| $3,000 under $4,000 | 9,349 | 6,092 | 3,546 | 938 | - | - | (*) | (*) | 148,768 | 194,446 | (*) | (*) | 148,768 | 193,891 |
| $4,000 under $5,000 | 4,179 | 4,313 | | | - | - | (*) | (*) | 196,707 | 267,686 | (*) | (*) | 196,707 | 267,302 |
| $5,000 under $6,000 | 10,653 | 3,839 | 1,046 | 640 | - | - | | | 265,018 | 443,317 | | | 265,018 | 442,678 |
| $6,000 under $7,000 | 13,307 | 12,794 | (*) | (*) | - | - | | | 229,773 | 410,696 | | | 229,773 | 410,389 |
| $7,000 under $8,000 | 8,730 | 9,454 | 4,929 | 5,269 | (*) | (*) | 3,992 | 4,408 | 211,315 | 440,120 | 5,284 | 2,229 | 211,315 | 434,850 |
| $8,000 under $9,000 | 20,758 | 26,329 | 1,108 | 838 | (*) | (*) | | | 257,851 | 623,076 | | | 257,851 | 622,887 |
| $9,000 under $10,000 | 12,333 | 5,923 | | | (*) | (*) | | | 245,581 | 555,538 | | | 245,581 | 554,890 |
| $10,000 under $11,000 | 14,553 | 10,071 | 9,136 | 3,866 | | | 4,512 | 5,820 | 294,315 | 693,961 | 2,757 | 1,019 | 294,315 | 690,095 |
| $11,000 under $12,000 | 15,947 | 8,862 | 4,982 | 6,387 | | | | | 275,830 | 627,324 | | | 275,830 | 620,937 |
| $12,000 under $13,000 | 22,094 | 16,775 | 8,139 | 6,837 | 2,506 | 7,150 | | | 254,934 | 589,785 | | | 254,934 | 582,948 |
| $13,000 under $14,000 | 20,576 | 12,454 | 2,307 | 3,946 | | | 2,606 | 4,138 | 242,163 | 572,254 | 6,603 | 3,945 | 242,163 | 568,308 |
| $14,000 under $15,000 | 21,751 | 16,383 | 7,508 | 2,326 | | | | | 231,849 | 570,745 | | | 231,849 | 568,419 |
| $15,000 under $20,000 | 111,921 | 94,044 | 26,577 | 32,485 | 2,336 | 2,955 | 11,450 | 27,479 | 989,296 | 2,757,587 | 14,807 | 8,704 | 989,296 | 2,725,102 |
| $20,000 under $25,000 | 85,714 | 122,106 | 24,503 | 24,847 | 2,497 | 3,445 | 12,855 | 28,394 | 608,037 | 2,221,841 | 14,186 | 21,484 | 608,037 | 2,196,994 |
| $25,000 under $30,000 | 51,068 | 64,464 | 18,704 | 27,523 | 1,732 | 6,763 | 6,894 | 9,283 | 335,905 | 1,784,591 | 6,875 | 8,363 | 335,905 | 1,757,067 |
| $30,000 under $50,000 | 90,309 | 197,080 | 42,410 | 96,324 | 4,413 | 18,694 | 17,355 | 49,086 | 494,143 | 4,401,195 | 10,432 | 27,701 | 494,143 | 4,304,871 |
| $50,000 under $100,000 | 47,679 | 162,572 | 33,037 | 125,482 | 4,215 | 22,650 | 14,658 | 72,940 | 239,143 | 4,940,082 | 5,546 | 16,258 | 239,143 | 4,814,600 |
| $100,000 under $200,000 | 11,519 | 77,310 | 11,932 | 90,200 | 1,265 | 11,307 | 4,862 | 46,263 | 57,178 | 3,593,330 | 909 | 5,336 | 57,178 | 3,503,130 |
| $200,000 under $500,000 | 3,009 | 45,166 | 3,824 | 61,955 | 324 | 5,757 | 1,229 | 24,947 | 14,314 | 3,174,407 | 146 | 1,507 | 14,314 | 3,112,452 |
| $500,000 under $1,000,000 | 483 | 15,990 | 707 | 20,423 | 50 | 783 | 209 | 7,747 | 2,209 | 1,580,073 | 12 | 223 | 2,209 | 1,559,650 |
| $1,000,000 or more | 204 | 8,078 | 311 | 26,702 | 32 | 778 | 99 | 8,380 | 887 | 2,561,334 | 3 | 56 | 887 | 2,534,632 |
| Total nontaxable returns | 46,078 | 97,239 | 12,614 | 28,232 | 1,018 | 7,976 | 4,753 | 24,686 | 865,467 | 2,137,046 | 3,647 | 12,886 | 865,467 | 2,108,818 |
| All returns, summary: | | | | | | | | | | | | | | |
| Returns under $5,000 | 59,145 | 74,374 | 12,573 | 23,336 | 646 | 4,775 | 3,998 | 13,611 | 1,113,584 | 2,265,020 | 1,342 | 3,415 | 1,113,584 | 2,241,684 |
| Returns $5,000 under $10,000 | 75,487 | 74,713 | 13,425 | 10,985 | (*) | (*) | 4,881 | 5,324 | 1,347,950 | 2,856,821 | 7,304 | 10,819 | 1,347,950 | 2,845,836 |
| Returns $10,000 under $15,000 | 95,849 | 68,266 | 32,954 | 24,001 | 2,508 | 7,272 | 7,372 | 10,516 | 1,324,844 | 3,185,635 | 9,360 | 4,963 | 1,324,844 | 3,161,634 |
| Returns $15,000 or more | 403,881 | 818,160 | 163,431 | 515,742 | 17,254 | 76,385 | 70,047 | 285,447 | 2,754,642 | 27,210,825 | 53,228 | 90,614 | 2,754,642 | 26,695,083 |

Footnotes at end of table.

Table 1.13--CAPITAL GAINS OR LOSSES BY TYPE AND SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Returns with net loss from sales of capital assets | | | | | | | | | | | Coefficient of variation (Percent)** | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Short-term capital gains and losses | | | | | | | | Net loss from sales of capital assets | |
| | Number of returns | Net loss from sales of capital assets [3] | Net loss from sales of capital assets before statutory limitation | Pre-1970 short-term capital loss carryover | | Post-1969 short-term capital loss carryover | | Net capital gain (after carryover) | | Net capital loss (after carryover) | | | |
| | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (c) | (d) |
| All returns, total | 2,095,874 | 1,321,387 | 10,644,577 | 83,020 | 737,936 | 188,220 | 1,125,006 | 176,780 | 176,087 | 634,871 | 2,983,862 | 1.0 | 1.4 |
| No adjusted gross income | 23,550 | 24,167 | 138,792 | 511 | 5,004 | 2,457 | 11,582 | 2,622 | 2,370 | 6,233 | 32,855 | 3.3 | 20.4 |
| $1 under $1,000 | 18,171 | 12,481 | 198,546 | | | (*) | (*) | (*) | (*) | 1,274 | 1,969 | 32.0 | 31.8 |
| $1,000 under $2,000 | 40,267 | 25,680 | 275,826 | 5,498 | 38,798 | (*) | (*) | 3,870 | 3,603 | 12,562 | 63,267 | 26.7 | 37.5 |
| $2,000 under $3,000 | 49,812 | 34,478 | 211,205 | | | 4,168 | 15,467 | | | 12,161 | 59,881 | 35.6 | 38.6 |
| $3,000 under $4,000 | 69,775 | 49,821 | 511,454 | 3,292 | 30,104 | 14,444 | 48,894 | 9,988 | 8,405 | 27,395 | 99,256 | 3.8 | 3.4 |
| $4,000 under $5,000 | 76,751 | 43,027 | 225,390 | | | 7,840 | 15,674 | | | 15,709 | 36,775 | 10.9 | 8.9 |
| $5,000 under $6,000 | 52,929 | 39,357 | 168,130 | 2,995 | 28,162 | 4,987 | 20,264 | 5,830 | 2,791 | 17,549 | 58,382 | 20.8 | 29.8 |
| $6,000 under $7,000 | 78,621 | 50,451 | 344,628 | 1,386 | 25,479 | 5,216 | 28,076 | | | 15,867 | 95,716 | 16.3 | 11.4 |
| $7,000 under $8,000 | 80,403 | 48,983 | 359,465 | (*) | (*) | 8,044 | 144,048 | 5,682 | 2,172 | 26,262 | 187,497 | 15.7 | 20.8 |
| $8,000 under $9,000 | 82,661 | 57,098 | 513,795 | 5,394 | 42,271 | 2,522 | 19,581 | 4,031 | 1,015 | 17,697 | 88,759 | 3.2 | 2.7 |
| $9,000 under $10,000 | 58,342 | 32,979 | 181,823 | (*) | (*) | 2,954 | 9,111 | | | 16,569 | 41,758 | 2.3 | 12.3 |
| $10,000 under $11,000 | 74,940 | 38,714 | 293,485 | 1,604 | 17,042 | 2,954 | 13,615 | 5,276 | 2,193 | 16,762 | 44,570 | 1.9 | 6.2 |
| $11,000 under $12,000 | 81,357 | 47,916 | 247,704 | 2,536 | 14,065 | 4,392 | 37,402 | 4,294 | 2,827 | 21,603 | 89,115 | 4.8 | 11.7 |
| $12,000 under $13,000 | 78,364 | 45,214 | 312,229 | 5,576 | 28,351 | 8,039 | 33,200 | 7,623 | 2,765 | 26,192 | 115,686 | 0.3 | 7.6 |
| $13,000 under $14,000 | 76,591 | 45,819 | 239,154 | 3,249 | 11,256 | 6,469 | 20,081 | 7,230 | 3,097 | 23,502 | 57,946 | 0.5 | 6.7 |
| $14,000 under $15,000 | 76,743 | 39,150 | 406,418 | 2,732 | 25,106 | 6,718 | 22,583 | 4,673 | 2,490 | 33,430 | 90,641 | 8.5 | 18.3 |
| $15,000 under $20,000 | 353,977 | 197,894 | 1,242,178 | 10,648 | 66,918 | 25,978 | 99,785 | 29,039 | 22,260 | 106,424 | 397,982 | 4.7 | 8.3 |
| $20,000 under $25,000 | 234,092 | 140,834 | 912,654 | 7,916 | 69,969 | 19,506 | 101,516 | 25,614 | 19,773 | 68,333 | 312,007 | 0.3 | 4.6 |
| $25,000 under $30,000 | 142,545 | 93,102 | 951,969 | 5,056 | 54,858 | 12,309 | 63,972 | 14,090 | 18,035 | 49,895 | 194,663 | 2.5 | 10.7 |
| $30,000 under $50,000 | 220,229 | 156,327 | 1,353,451 | 10,372 | 120,031 | 24,134 | 129,423 | 26,914 | 27,797 | 71,717 | 375,,805 | 3.8 | 1.0 |
| $50,000 under $100,000 | 103,576 | 79,383 | 1,023,422 | 5,934 | 82,256 | 14,661 | 153,311 | 16,093 | 38,800 | 38,502 | 343,132 | 0.4 | 0.8 |
| $100,000 under $200,000 | 18,736 | 15,445 | 334,147 | 1,340 | 32,246 | 3,213 | 51,897 | 2,894 | 11,498 | 7,720 | 122,749 | 2.4 | 1.9 |
| $200,000 under $500,000 | 3,033 | 2,664 | 117,543 | 232 | 12,801 | 557 | 16,711 | 436 | 3,453 | 1,302 | 45,189 | (6) | (6) |
| $500,000 under $1,000,000 | 311 | 312 | 35,476 | 33 | 3,440 | 78 | 7,933 | 44 | 311 | 162 | 14,704 | (6) | (6) |
| $1,000,000 or more | 98 | 91 | 45,693 | 16 | 1,256 | 29 | 13,170 | 10 | 51 | 49 | 13,558 | (6) | (6) |
| Taxable returns, total | 1,901,971 | 1,174,698 | 9,019,783 | 73,530 | 624,515 | 161,633 | 863,230 | 166,188 | 165,912 | 581,983 | 2,369,135 | 2.0 | 0.1 |
| No adjusted gross income | 21 | 19 | 897 | - | - | (*) | (*) | (*) | (*) | (*) | (*) | 11.9 | 13.0 |
| $1 under $1,000 | (*) | (*) | (*) | - | - | - | - | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | (*) | (*) | (*) | - | - | - | - | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 12,759 | 7,369 | 21,463 | - | - | | | - | - | (*) | (*) | 4.9 | 6.3 |
| $3,000 under $4,000 | 45,052 | 33,121 | 403,192 | (*) | (*) | 17,108 | 42,012 | (*) | (*) | 18,972 | 65,668 | 10.3 | 12.3 |
| $4,000 under $5,000 | 56,341 | 31,213 | 157,145 | (*) | (*) | | | (*) | (*) | 14,122 | 17,824 | 20.1 | 30.5 |
| $5,000 under $6,000 | 42,787 | 31,690 | 132,166 | 3,766 | 52,162 | 5,682 | 36,459 | 5,443 | 2,041 | 10,872 | 42,335 | 27.3 | 35.3 |
| $6,000 under $7,000 | 75,541 | 47,179 | 325,934 | | | | | | | 15,273 | 94,046 | 17.5 | 13.5 |
| $7,000 under $8,000 | 75,455 | 44,623 | 215,333 | | | 6,469 | 31,992 | | | 24,161 | 60,124 | 14.5 | 19.4 |
| $8,000 under $9,000 | 78,154 | 53,450 | 480,598 | 11,137 | 49,506 | 1,934 | 18,933 | 9,184 | 3,025 | 16,928 | 68,106 | 4.5 | 3.5 |
| $9,000 under $10,000 | 56,985 | 31,939 | 177,582 | | | 2,954 | 9,111 | | | 16,215 | 41,260 | 1.6 | 14.2 |
| $10,000 under $11,000 | 73,622 | 38,062 | 271,809 | (*) | (*) | 2,878 | 13,584 | 5,105 | 2,187 | 16,008 | 35,004 | 0.7 | 5.9 |
| $11,000 under $12,000 | 80,424 | 46,878 | 241,926 | 2,535 | 14,062 | 4,360 | 31,771 | 4,294 | 2,827 | 21,449 | 82,996 | 4.5 | 12.5 |
| $12,000 under $13,000 | 75,097 | 43,017 | 284,479 | 4,988 | 20,914 | 7,617 | 31,762 | 7,422 | 2,697 | 25,315 | 98,697 | 2.3 | 9.1 |
| $13,000 under $14,000 | 76,267 | 45,559 | 231,217 | 3,235 | 11,248 | 6,438 | 20,066 | 7,230 | 3,097 | 23,410 | 57,713 | 0.2 | 6.4 |
| $14,000 under $15,000 | 76,256 | 38,664 | 400,840 | 2,731 | 25,104 | 6,692 | 22,567 | 4,500 | 2,234 | 33,373 | 89,503 | 8.7 | 18.8 |
| $15,000 under $20,000 | 350,523 | 194,827 | 1,109,704 | 10,402 | 62,396 | 25,585 | 98,266 | 28,603 | 22,013 | 104,657 | 248,538 | 4.6 | 8.2 |
| $20,000 under $25,000 | 233,552 | 140,293 | 880,568 | 7,880 | 55,593 | 19,399 | 101,023 | 25,612 | 19,764 | 67,858 | 293,429 | 0.1 | 4.9 |
| $25,000 under $30,000 | 141,601 | 92,204 | 917,058 | 4,980 | 54,778 | 12,305 | 63,964 | 13,656 | 17,615 | 49,707 | 193,467 | 2.8 | 11.2 |
| $30,000 under $50,000 | 219,720 | 155,860 | 1,269,175 | 10,275 | 119,355 | 23,887 | 119,861 | 26,876 | 27,741 | 71,356 | 365,704 | 3.8 | 1.0 |
| $50,000 under $100,000 | 103,142 | 78,974 | 985,427 | 5,869 | 81,513 | 14,470 | 139,647 | 16,028 | 37,935 | 38,266 | 325,521 | 0.3 | 0.7 |
| $100,000 under $200,000 | 18,691 | 15,403 | 330,693 | 1,335 | 31,288 | 3,199 | 51,547 | 2,881 | 11,404 | 7,696 | 120,663 | 2.3 | 1.8 |
| $200,000 under $500,000 | 3,015 | 2,646 | 112,253 | 230 | 11,588 | 552 | 16,602 | 431 | 3,128 | 1,293 | 43,544 | (6) | (6) |
| $500,000 under $1,000,000 | 306 | 307 | 33,154 | 31 | 2,213 | 75 | 7,606 | 44 | 311 | 157 | 12,928 | (6) | (6) |
| $1,000,000 or more | 96 | 89 | 34,627 | 16 | 1,256 | 28 | 6,441 | 10 | 51 | 48 | 6,829 | (6) | (6) |
| Total nontaxable returns | 193,903 | 146,681 | 1,624,791 | 9,490 | 113,416 | 26,587 | 261,779 | 10,592 | 10,175 | 52,888 | 614,727 | 8.0 | 12.1 |
| All returns, summary: | | | | | | | | | | | | | |
| Returns under $5,000 | 278,326 | 189,653 | 1,561,212 | 9,301 | 73,906 | 35,460 | 139,327 | 17,007 | 14,758 | 75,334 | 294,003 | 2.3 | 3.7 |
| Returns $5,000 under $10,000 | 352,956 | 228,867 | 1,567,841 | 16,475 | 124,435 | 23,723 | 221,079 | 15,543 | 5,979 | 93,944 | 472,112 | 11.5 | 11.0 |
| Returns $10,000 under $15,000 | 387,995 | 216,813 | 1,498,989 | 15,697 | 95,819 | 28,572 | 126,881 | 29,096 | 13,372 | 121,489 | 397,957 | 0.3 | 2.6 |
| Returns $15,000 or more | 1,076,597 | 686,051 | 6,016,532 | 41,547 | 443,774 | 100,465 | 637,719 | 115,134 | 141,977 | 344,104 | 1,819,789 | 1.0 | 4.6 |

Footnotes at end of table.

Table 1.13--CAPITAL GAINS OR LOSSES BY TYPE AND SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Returns with net loss from sales of capital assets--Continued | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Long-term capital gains and losses | | | | | | | |
| | Pre-1970 long-term capital loss carryover | | Post-1969 long-term capital loss carryover | | Net capital gain (after carryover) | | Net capital loss (after carryover) | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) |
| All returns, total | 242,011 | 1,966,544 | 442,973 | 3,155,519 | 96,266 | 274,068 | 1,773,287 | 8,110,868 |
| No adjusted gross income | 3,708 | 11,462 | 7,352 | 31,189 | 2,299 | 8,126 | 20,716 | 116,433 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | 17,275 | 197,077 |
| $1,000 under $2,000 | 8,679 | 114,710 | 7,104 | 79,817 | (*) | (*) | 34,454 | 216,166 |
| $2,000 under $3,000 | 3,474 | 61,767 | 8,059 | 16,710 | | | 41,035 | 156,606 |
| $3,000 under $4,000 | 16,036 | 106,198 | 26,229 | 156,278 | 3,848 | 6,424 | 62,061 | 416,517 |
| $4,000 under $5,000 | 6,173 | 29,008 | 10,863 | 50,333 | | | 68,739 | 193,843 |
| $5,000 under $6,000 | 7,655 | 37,364 | 10,457 | 15,875 | 1,503 | 1,083 | 41,105 | 111,862 |
| $6,000 under $7,000 | 14,439 | 114,941 | 14,151 | 75,804 | (*) | (*) | 68,168 | 251,519 |
| $7,000 under $8,000 | 12,545 | 41,421 | 8,457 | 71,463 | 6,067 | 7,575 | 63,796 | 181,714 |
| $8,000 under $9,000 | 6,747 | 20,379 | 16,221 | 104,398 | 842 | 984 | 71,291 | 426,879 |
| $9,000 under $10,000 | 7,964 | 17,695 | 11,935 | 68,190 | (*) | (*) | 48,704 | 140,223 |
| $10,000 under $11,000 | 5,471 | 102,596 | 12,258 | 62,706 | (*) | (*) | 63,156 | 252,105 |
| $11,000 under $12,000 | 10,405 | 45,067 | 15,897 | 74,079 | 3,527 | 17,697 | 73,182 | 179,113 |
| $12,000 under $13,000 | 10,071 | 50,729 | 11,391 | 64,931 | 5,185 | 15,100 | 62,713 | 214,408 |
| $13,000 under $14,000 | 9,471 | 56,379 | 15,995 | 50,508 | (*) | (*) | 64,472 | 189,516 |
| $14,000 under $15,000 | 4,799 | 129,904 | 14,238 | 157,837 | 6,543 | 5,978 | 55,852 | 324,246 |
| $15,000 under $20,000 | 29,409 | 231,081 | 58,954 | 247,451 | 15,680 | 41,627 | 297,215 | 908,082 |
| $20,000 under $25,000 | 21,861 | 151,291 | 46,025 | 310,639 | 12,348 | 50,901 | 200,187 | 671,321 |
| $25,000 under $30,000 | 15,354 | 144,999 | 35,634 | 292,938 | 8,421 | 9,500 | 120,222 | 784,841 |
| $30,000 under $50,000 | 28,170 | 216,607 | 64,012 | 560,676 | 12,177 | 30,231 | 192,758 | 1,035,674 |
| $50,000 under $100,000 | 14,477 | 188,648 | 37,083 | 414,893 | 8,869 | 37,528 | 87,544 | 756,619 |
| $100,000 under $200,000 | 3,197 | 49,723 | 7,751 | 157,362 | 1,936 | 19,808 | 15,733 | 242,703 |
| $200,000 under $500,000 | 614 | 20,813 | 1,325 | 53,554 | 320 | 9,536 | 2,581 | 85,342 |
| $500,000 under $1,000,000 | 53 | 10,719 | 141 | 10,871 | 55 | 2,183 | 244 | 23,266 |
| $1,000,000 or more | 29 | 4,729 | 50 | 21,835 | 8 | 2,608 | 84 | 34,793 |
| Taxable returns, total | 212,224 | 1,693,312 | 394,684 | 2,844,377 | 88,306 | 221,592 | 1,603,157 | 7,038,149 |
| No adjusted gross income | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1 under $1,000 | - | - | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | - | - | - | - | - | - | (*) | (*) |
| $2,000 under $3,000 | (*) | (*) | (*) | (*) | (*) | (*) | 8,532 | 17,317 |
| $3,000 under $4,000 | 11,250 | 88,981 | 16,069 | 126,459 | (*) | (*) | 39,072 | 340,968 |
| $4,000 under $5,000 | (*) | (*) | 6,204 | 40,152 | (*) | (*) | 49,089 | 144,379 |
| $5,000 under $6,000 | (*) | (*) | 7,571 | 7,864 | 1,870 | 1,355 | 34,787 | 90,753 |
| $6,000 under $7,000 | 13,995 | 112,495 | 13,782 | 72,017 | | | 65,394 | 234,362 |
| $7,000 under $8,000 | 12,274 | 38,896 | 7,497 | 66,047 | 6,066 | 7,470 | 58,925 | 164,837 |
| $8,000 under $9,000 | 6,411 | 18,294 | 15,634 | 101,777 | | | 67,305 | 414,185 |
| $9,000 under $10,000 | 7,598 | 16,953 | 11,213 | 62,682 | 2,123 | 1,535 | 47,450 | 136,471 |
| $10,000 under $11,000 | 5,471 | 102,596 | 12,002 | 55,858 | | | 62,137 | 239,554 |
| $11,000 under $12,000 | 10,374 | 45,009 | 15,795 | 73,746 | 3,496 | 15,946 | 72,369 | 177,702 |
| $12,000 under $13,000 | 9,476 | 45,019 | 9,642 | 39,965 | 4,597 | 9,209 | 60,035 | 197,688 |
| $13,000 under $14,000 | 9,470 | 56,371 | 15,932 | 47,944 | (*) | (*) | 64,163 | 181,769 |
| $14,000 under $15,000 | 4,797 | 129,897 | 14,141 | 157,363 | 6,486 | 5,678 | 55,422 | 319,250 |
| $15,000 under $20,000 | 28,668 | 229,815 | 58,511 | 244,024 | 14,952 | 16,420 | 295,061 | 899,600 |
| $20,000 under $25,000 | 21,827 | 140,633 | 45,882 | 309,032 | 12,345 | 50,900 | 199,693 | 657,802 |
| $25,000 under $30,000 | 15,250 | 138,147 | 34,904 | 276,123 | 8,418 | 9,484 | 119,313 | 750,690 |
| $30,000 under $50,000 | 28,126 | 215,586 | 63,709 | 513,833 | 12;149 | 29,942 | 192,306 | 961,154 |
| $50,000 under $100,000 | 14,418 | 184,949 | 36,832 | 408,612 | 8,822 | 34,942 | 87,174 | 732,783 |
| $100,000 under $200,000 | 3,184 | 48,972 | 7,732 | 154,525 | 1,928 | 19,488 | 15,700 | 240,921 |
| $200,000 under $500,000 | 612 | 19,457 | 1,321 | 52,948 | 317 | 9,441 | 2,567 | 81,278 |
| $500,000 under $1,000,000 | 53 | 10,719 | 140 | 10,871 | 52 | 2,021 | 242 | 22,558 |
| $1,000,000 or more | 29 | 4,729 | 50 | 21,835 | 7 | 905 | 83 | 28,753 |
| Total nontaxable returns | 29,787 | 273,234 | 48,289 | 311,139 | 7,960 | 52,475 | 170,130 | 1,072,718 |
| All returns, summary: | | | | | | | | |
| Returns under $5,000 | 39,280 | 331,458 | 60,998 | 339,510 | 6,387 | 14,673 | 244,280 | 1,296,641 |
| Returns $5,000 under $10,000 | 49,350 | 231,801 | 61,221 | 335,730 | 9,528 | 10,490 | 293,064 | 1,112,198 |
| Returns $10,000 under $15,000 | 40,217 | 384,675 | 69,779 | 410,061 | 20,537 | 44,982 | 319,375 | 1,159,387 |
| Returns $15,000 or more | 113,164 | 1,018,612 | 250,975 | 2,070,220 | 59,814 | 203,921 | 916,568 | 4,542,641 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]Returns with short-term or long-term capital gains or losses. [2]Returns with net capital gains plus returns with net capital losses. [3]Amount reported by some taxpayers may exceed statutory limit of $1,000.

[4]Less than $500. [5]Less than 0.05 percent. [6]Returns in these cells are not subject to sampling variability.

[7]Detail may not add to total because of rounding. **See Sampling Variability in Section 7 for interpretation and limitations of these coefficient of variation estimates.

Table 1.14—RETURNS WITH NET GAIN FROM SALES OF CAPITAL ASSETS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Number of returns | Adjusted gross income | Salaries and wages (gross) | | Business or profession | | | | Farm | | | | Partnerships | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Net profit | | Net loss | | Net profit | | Net loss | | Net profit | | Net loss | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| All returns, total | 6,770,521 | [1]122,953,056 | 4,642,167 | 65,087,472 | 924,680 | 10,038,183 | 297,553 | 1,239,702 | 611,641 | 3,604,502 | 368,028 | 1,524,625 | 488,723 | 6,241,708 | 304,206 | 2,712,622 |
| No adjusted gross income | 72,150 | -1,170,374 | 27,121 | 210,130 | 5,052 | 55,920 | 27,064 | 385,976 | 1,117 | 9,950 | 32,535 | 347,404 | 3,324 | 24,945 | 9,238 | 643,307 |
| $1 under $1,000 | 79,499 | 46,909 | 20,888 | 21,633 | 5,382 | 8,538 | 7,831 | 21,188 | 10,128 | 5,798 | 16,733 | 35,430 | 649 | 2,578 | 5,338 | 9,091 |
| $1,000 under $2,000 | 185,805 | 279,660 | 76,850 | 113,252 | 12,741 | 16,213 | 9,920 | 23,457 | 21,653 | 20,762 | 15,875 | 36,719 | 3,029 | 2,905 | 7,268 | 16,659 |
| $2,000 under $3,000 | 231,371 | 583,953 | 81,954 | 149,546 | 23,956 | 34,993 | 14,772 | 40,847 | 29,888 | 36,389 | 19,433 | 46,122 | 2,726 | 5,134 | 3,173 | 11,027 |
| $3,000 under $4,000 | 285,966 | 1,006,320 | 113,688 | 250,277 | 25,318 | 49,148 | 6,868 | 18,058 | 32,665 | 66,026 | 16,693 | 40,642 | 14,395 | 21,188 | 5,796 | 7,484 |
| $4,000 under $5,000 | 285,425 | 1,284,853 | 121,007 | 353,544 | 34,835 | 81,199 | 11,601 | 27,264 | 43,969 | 118,339 | 18,360 | 40,484 | 8,629 | 22,690 | 1,939 | 8,224 |
| $5,000 under $6,000 | 325,789 | 1,801,253 | 144,669 | 515,779 | 33,495 | 82,498 | 8,789 | 23,678 | 42,846 | 132,856 | 21,650 | 59,796 | 7,743 | 22,416 | 5,512 | 7,992 |
| $6,000 under $7,000 | 262,675 | 1,712,900 | 143,755 | 658,571 | 32,098 | 103,762 | 8,924 | 15,725 | 38,399 | 135,861 | 17,256 | 33,843 | 12,575 | 55,723 | 4,894 | 19,098 |
| $7,000 under $8,000 | 241,317 | 1,807,071 | 140,959 | 764,851 | 35,451 | 130,842 | 9,586 | 18,881 | 39,487 | 159,942 | 13,390 | 40,080 | 18,836 | 66,465 | 5,971 | 15,244 |
| $8,000 under $9,000 | 289,267 | 2,454,576 | 186,333 | 1,165,560 | 36,092 | 128,095 | 10,003 | 23,510 | 36,105 | 164,729 | 15,199 | 35,322 | 13,230 | 34,399 | 4,905 | 21,713 |
| $9,000 under $10,000 | 260,343 | 2,472,772 | 187,565 | 1,372,358 | 39,714 | 172,166 | 12,259 | 27,737 | 32,102 | 157,776 | 18,122 | 44,055 | 11,715 | 56,307 | 2,991 | 8,291 |
| $10,000 under $11,000 | 306,804 | 3,219,869 | 220,949 | 1,818,115 | 32,799 | 160,630 | 12,301 | 25,088 | 35,265 | 207,095 | 13,531 | 33,867 | 12,041 | 55,043 | 6,999 | 18,699 |
| $11,000 under $12,000 | 288,240 | 3,317,782 | 219,790 | 2,067,419 | 35,975 | 182,946 | 11,841 | 22,109 | 28,087 | 165,972 | 15,791 | 39,376 | 17,852 | 81,313 | 6,423 | 14,244 |
| $12,000 under $13,000 | 268,625 | 3,361,872 | 210,195 | 2,173,682 | 34,289 | 159,086 | 12,207 | 22,976 | 24,858 | 150,378 | 11,987 | 31,429 | 13,084 | 75,992 | 5,987 | 20,198 |
| $13,000 under $14,000 | 256,277 | 3,455,906 | 210,758 | 2,296,239 | 33,632 | 198,745 | 8,864 | 14,693 | 23,886 | 160,965 | 12,056 | 32,368 | 12,768 | 45,332 | 5,820 | 20,507 |
| $14,000 under $15,000 | 244,072 | 3,534,794 | 199,115 | 2,314,475 | 34,813 | 209,085 | 9,742 | 17,564 | 20,454 | 157,720 | 10,790 | 26,778 | 19,323 | 91,794 | 5,209 | 14,156 |
| $15,000 under $20,000 | 1,040,581 | 18,019,448 | 869,437 | 12,472,212 | 133,755 | 966,230 | 40,481 | 68,294 | 64,842 | 547,506 | 32,057 | 87,424 | 59,765 | 412,781 | 38,411 | 79,211 |
| $20,000 under $25,000 | 644,448 | 14,361,196 | 540,072 | 9,713,437 | 91,292 | 930,766 | 23,917 | 52,592 | 33,288 | 360,193 | 19,497 | 69,472 | 42,695 | 309,936 | 33,266 | 134,446 |
| $25,000 under $30,000 | 355,093 | 9,670,830 | 288,523 | 6,057,403 | 57,989 | 785,768 | 12,756 | 38,873 | 16,777 | 216,489 | 10,615 | 46,356 | 38,025 | 349,857 | 21,830 | 97,246 |
| $30,000 under $50,000 | 520,601 | 19,608,447 | 394,738 | 9,916,131 | 113,112 | 2,442,720 | 20,711 | 81,213 | 23,423 | 369,186 | 18,599 | 116,873 | 86,358 | 1,282,686 | 59,783 | 338,127 |
| $50,000 under $100,000 | 249,775 | 16,767,626 | 186,034 | 6,990,174 | 59,555 | 2,250,332 | 11,514 | 97,793 | 9,501 | 178,635 | 12,239 | 127,224 | 66,292 | 1,779,060 | 43,887 | 475,963 |
| $100,000 under $200,000 | 58,709 | 7,759,480 | 44,261 | 2,511,450 | 10,930 | 639,470 | 3,748 | 64,645 | 2,193 | 55,318 | 3,928 | 79,612 | 18,634 | 894,395 | 13,820 | 327,575 |
| $200,000 under $500,000 | 14,564 | 4,140,194 | 11,048 | 884,794 | 2,030 | 173,767 | 1,432 | 59,566 | 582 | 19,250 | 1,305 | 44,867 | 4,297 | 375,530 | 4,485 | 236,805 |
| $500,000 under $1,000,000 | 2,233 | 1,506,772 | 1,745 | 191,806 | 264 | 39,227 | 279 | 26,464 | 84 | 3,137 | 273 | 13,802 | 561 | 97,662 | 857 | 88,276 |
| $1,000,000 or more | 892 | 1,948,947 | 713 | 104,634 | 111 | 36,037 | 143 | 21,511 | 42 | 4,230 | 114 | 15,280 | 177 | 75,577 | 404 | 79,039 |
| Taxable returns, total | 5,885,432 | [1]120,754,445 | 4,310,469 | 63,960,355 | 827,891 | 9,718,537 | 220,496 | 731,543 | 446,135 | 3,055,843 | 250,951 | 939,814 | 454,134 | 6,098,662 | 264,767 | 2,091,192 |
| No adjusted gross income | 1,700 | -142,405 | 872 | 33,682 | 241 | 10,058 | 393 | 47,896 | 16 | 136 | 349 | 22,501 | 87 | 2,408 | 1,334 | 182,912 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | - | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 17,346 | 29,277 | 12,436 | 8,326 | (*) | (*) | (*) | (*) | - | - | (*) | (*) | (*) | (*) | } 2,022 | 4,831 |
| $2,000 under $3,000 | 63,790 | 164,116 | 32,867 | 48,919 | 8,223 | 10,492 | 3,400 | 7,993 | 4,555 | 5,318 | 1,971 | 1,666 | (*) | (*) | | |
| $3,000 under $4,000 | 153,348 | 544,967 | 67,994 | 160,880 | 10,751 | 23,670 | 2,771 | 5,685 | 9,657 | 17,374 | 5,704 | 9,687 | 6,763 | 3,858 | 581 | 2,270 |
| $4,000 under $5,000 | 198,552 | 896,994 | 85,767 | 249,998 | 21,739 | 47,791 | 6,745 | 13,125 | 23,429 | 57,887 | 11,908 | 22,473 | 7,197 | 19,838 | 937 | 4,067 |
| $5,000 under $6,000 | 271,737 | 1,503,487 | 118,268 | 430,592 | 23,443 | 49,112 | 5,371 | 11,024 | 24,584 | 69,885 | 15,750 | 36,319 | 4,257 | 6,486 | 3,328 | 3,136 |
| $6,000 under $7,000 | 233,492 | 1,524,594 | 128,734 | 612,373 | 27,492 | 86,338 | 6,887 | 11,411 | 26,407 | 83,916 | 13,752 | 22,561 | 7,177 | 17,924 | 4,502 | 12,709 |
| $7,000 under $8,000 | 214,959 | 1,607,379 | 125,603 | 684,841 | 31,718 | 115,725 | 8,274 | 13,556 | 31,892 | 120,492 | 11,488 | 29,143 | 16,357 | 58,758 | 1,532 | 4,221 |
| $8,000 under $9,000 | 268,938 | 2,280,391 | 177,154 | 1,100,149 | 33,557 | 117,789 | 8,472 | 14,412 | 29,628 | 126,821 | 13,863 | 29,163 | 12,604 | 31,479 | 4,824 | 21,250 |
| $9,000 under $10,000 | 248,605 | 2,362,097 | 182,132 | 1,349,007 | 37,742 | 158,124 | 11,298 | 23,552 | 28,446 | 131,121 | 16,988 | 36,129 | 11,249 | 51,859 | 2,794 | 6,624 |
| $10,000 under $11,000 | 299,129 | 3,139,068 | 217,571 | 1,798,140 | 31,183 | 153,383 | 11,858 | 20,601 | 31,597 | 179,828 | 12,854 | 29,722 | 11,043 | 54,360 | 6,804 | 16,443 |
| $11,000 under $12,000 | 282,231 | 3,248,862 | 216,215 | 2,041,139 | 35,149 | 178,268 | 11,438 | 20,994 | 25,418 | 145,287 | 15,384 | 36,347 | 17,513 | 79,695 | 6,206 | 10,962 |
| $12,000 under $13,000 | 264,258 | 3,307,289 | 208,588 | 2,154,675 | 33,114 | 153,070 | 11,892 | 21,216 | 22,393 | 130,995 | 11,359 | 28,359 | 12,894 | 74,397 | 5,496 | 16,771 |
| $13,000 under $14,000 | 252,170 | 3,400,383 | 208,771 | 2,279,633 | 32,422 | 189,497 | 8,587 | 12,924 | 21,941 | 139,351 | 11,623 | 29,112 | 12,358 | 42,274 | 5,633 | 18,534 |
| $14,000 under $15,000 | 240,262 | 3,480,046 | 197,918 | 2,303,988 | 34,121 | 205,676 | 9,520 | 16,492 | 19,396 | 144,752 | 10,315 | 24,823 | 18,881 | 90,715 | 5,061 | 11,311 |
| $15,000 under $20,000 | 1,034,486 | 17,917,005 | 866,741 | 12,448,807 | 132,168 | 950,327 | 39,928 | 63,300 | 61,841 | 515,788 | 31,851 | 82,878 | 59,470 | 410,814 | 37,995 | 71,854 |
| $20,000 under $25,000 | 641,185 | 14,289,707 | 538,961 | 9,689,490 | 90,429 | 919,633 | 23,605 | 47,400 | 32,704 | 348,821 | 19,157 | 66,565 | 42,436 | 308,267 | 32,139 | 106,846 |
| $25,000 under $30,000 | 353,031 | 9,615,401 | 286,734 | 6,018,485 | 57,702 | 780,506 | 12,502 | 37,780 | 16,570 | 212,181 | 10,390 | 42,710 | 37,551 | 348,919 | 21,249 | 79,882 |
| $30,000 under $50,000 | 518,926 | 19,544,322 | 393,953 | 9,891,932 | 112,758 | 2,433,883 | 20,581 | 78,761 | 23,289 | 365,709 | 18,445 | 113,634 | 86,205 | 1,280,884 | 59,173 | 324,038 |
| $50,000 under $100,000 | 249,108 | 16,722,859 | 185,581 | 6,971,769 | 59,456 | 2,245,514 | 11,379 | 93,097 | 9,478 | 178,395 | 12,198 | 124,483 | 66,192 | 1,774,388 | 43,654 | 465,336 |
| $100,000 under $200,000 | 58,537 | 7,737,160 | 44,133 | 2,504,820 | 10,904 | 638,427 | 3,716 | 62,278 | 2,187 | 55,245 | 3,900 | 76,686 | 18,585 | 892,454 | 13,765 | 324,793 |
| $200,000 under $500,000 | 14,522 | 4,129,296 | 11,017 | 882,487 | 2,025 | 173,720 | 1,420 | 58,730 | 581 | 19,174 | 1,301 | 44,699 | 4,288 | 375,258 | 4,471 | 234,866 |
| $500,000 under $1,000,000 | 2,228 | 1,503,540 | 1,741 | 191,339 | 264 | 39,227 | 279 | 26,464 | 84 | 3,137 | 273 | 13,802 | 559 | 97,599 | 856 | 88,274 |
| $1,000,000 or more | 890 | 1,946,663 | 712 | 104,528 | 111 | 36,037 | 142 | 21,496 | 42 | 4,230 | 114 | 15,280 | 177 | 75,577 | 403 | 79,033 |
| Total nontaxable returns | 885,089 | [1]2,198,605 | 331,698 | 1,127,117 | 96,789 | 319,643 | 77,057 | 508,158 | 165,506 | 548,657 | 117,077 | 584,812 | 34,589 | 143,044 | 39,439 | 621,431 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 1,140,216 | [1]2,031,321 | 441,508 | 1,098,383 | 107,284 | 246,011 | 78,056 | 516,790 | 139,420 | 257,266 | 119,629 | 546,801 | 32,752 | 79,442 | 32,752 | 695,792 |
| Returns $5,000 under $10,000 | 1,379,391 | 10,248,570 | 803,281 | 4,477,119 | 176,850 | 617,364 | 49,561 | 109,532 | 188,939 | 751,165 | 85,617 | 213,096 | 64,099 | 235,309 | 24,273 | 72,337 |
| Returns $10,000 under $15,000 | 1,364,018 | 16,890,221 | 1,060,807 | 10,669,929 | 171,508 | 910,492 | 54,955 | 102,429 | 132,550 | 842,131 | 64,155 | 163,818 | 75,068 | 349,474 | 30,438 | 87,804 |
| Returns $15,000 or more | 2,886,896 | 93,782,940 | 2,336,571 | 48,842,042 | 469,038 | 8,264,316 | 114,981 | 510,951 | 150,732 | 1,753,943 | 98,627 | 600,909 | 316,804 | 5,577,482 | 216,743 | 1,856,688 |

Footnotes at end of table.

Table 1.14--RETURNS WITH NET GAIN FROM SALES OF CAPITAL ASSETS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Small Business Corporations | | | | Sales of capital assets, net gain | | Sales of capital assets, net loss | | Sales of property *other* than capital assets | | | | Dividends in adjusted gross income | | Interest received | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Net profit | | Net loss | | | | | | Net gain | | Net loss | | | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
| All returns, total | 102,423 | 1,368,738 | 57,918 | 547,905 | 6,770,521 | 18,396,678 | | | 343,515 | 551,613 | 103,992 | 191,803 | 3,017,033 | 9,412,150 | 5,873,354 | 10,511,278 |
| No adjusted gross income | 775 | 23,827 | 2,849 | 151,550 | 72,150 | 432,626 | | | 9,567 | 40,174 | 4,651 | 31,666 | 17,194 | 69,086 | 42,574 | 93,963 |
| $1 under $1,000 | 751 | 405 | 2,899 | 26,408 | 79,499 | 52,891 | | | 5,116 | 2,069 | 1,452 | 1,345 | 27,016 | 10,897 | 52,770 | 21,022 |
| $1,000 under $2,000 | | | | | 185,805 | 97,217 | | | 9,418 | 5,431 | 3,772 | 2,329 | 68,173 | 29,578 | 145,017 | 86,050 |
| $2,000 under $3,000 | 938 | 1,666 | 4,818 | 19,694 | 231,371 | 184,991 | | | 9,157 | 6,922 | 3,176 | 3,488 | 78,147 | 51,450 | 185,027 | 170,572 |
| $3,000 under $4,000 | | | | | 285,966 | 203,287 | | | 13,946 | 9,259 | 3,271 | 3,745 | 134,106 | 110,135 | 234,695 | 223,973 |
| $4,000 under $5,000 | (*) | (*) | (*) | (*) | 285,425 | 220,601 | | | 13,268 | 5,856 | 5,039 | 4,012 | 110,325 | 81,797 | 239,606 | 309,436 |
| $5,000 under $6,000 | 2,386 | 4,077 | 1,581 | 7,018 | 325,789 | 299,981 | | | 17,983 | 11,435 | 5,063 | 3,541 | 145,886 | 206,594 | 280,280 | 390,659 |
| $6,000 under $7,000 | | | | | 262,675 | 253,768 | | | 10,986 | 6,756 | 5,269 | 3,534 | 106,199 | 112,066 | 213,161 | 305,495 |
| $7,000 under $8,000 | (*) | (*) | 1,247 | 9,143 | 241,317 | 261,308 | | | 13,687 | 10,708 | 7,560 | 9,677 | 90,935 | 93,779 | 192,418 | 289,898 |
| $8,000 under $9,000 | 608 | 2,460 | 855 | 4,131 | 289,267 | 369,257 | | | 18,678 | 15,872 | 3,016 | 1,963 | 93,211 | 132,329 | 240,088 | 325,101 |
| $9,000 under $10,000 | | | 1,430 | 10,658 | 260,343 | 302,276 | | | 12,081 | 11,345 | 5,755 | 7,346 | 97,363 | 145,311 | 228,653 | 256,197 |
| $10,000 under $11,000 | 1,450 | 7,958 | 654 | 3,296 | 306,804 | 382,968 | | | 18,080 | 16,044 | 4,450 | 1,720 | 117,198 | 151,988 | 266,603 | 340,773 |
| $11,000 under $12,000 | (*) | (*) | 983 | 6,578 | 288,240 | 334,367 | | | 14,282 | 9,978 | 4,030 | 1,845 | 100,249 | 127,258 | 240,907 | 310,361 |
| $12,000 under $13,000 | 1,767 | 2,575 | 2,686 | 7,744 | 268,625 | 317,516 | | | 16,832 | 16,743 | 2,788 | 4,342 | 104,865 | 142,701 | 232,008 | 283,454 |
| $13,000 under $14,000 | (*) | (*) | 1,045 | 2,271 | 256,277 | 303,286 | | | 12,854 | 10,110 | 2,666 | 2,464 | 96,362 | 107,197 | 214,281 | 271,301 |
| $14,000 under $15,000 | 2,253 | 3,291 | | | 244,072 | 305,756 | | | 13,847 | 16,262 | 2,539 | 3,209 | 92,178 | 155,177 | 203,589 | 255,813 |
| $15,000 under $20,000 | 11,273 | 46,529 | 8,424 | 38,158 | 1,040,581 | 1,474,271 | | | 42,388 | 59,921 | 10,792 | 11,347 | 428,277 | 639,354 | 924,124 | 1,226,702 |
| $20,000 under $25,000 | 11,268 | 60,099 | 3,332 | 12,948 | 644,448 | 1,238,664 | | | 25,564 | 44,330 | 6,858 | 10,861 | 314,291 | 652,001 | 598,936 | 969,984 |
| $25,000 under $30,000 | 10,969 | 70,809 | 5,870 | 27,320 | 355,093 | 948,572 | | | 16,474 | 41,747 | 4,549 | 14,088 | 190,693 | 502,962 | 330,081 | 707,974 |
| $30,000 under $50,000 | 25,496 | 304,971 | 7,597 | 43,251 | 520,601 | 2,340,651 | | | 27,360 | 68,112 | 7,682 | 13,284 | 342,900 | 1,398,797 | 495,062 | 1,503,983 |
| $50,000 under $100,000 | 18,847 | 340,454 | 7,362 | 67,205 | 249,775 | 2,565,818 | | | 15,737 | 56,886 | 6,296 | 32,420 | 194,190 | 1,672,346 | 239,409 | 1,175,586 |
| $100,000 under $200,000 | 6,452 | 258,503 | 2,516 | 42,955 | 58,709 | 1,831,311 | | | 4,476 | 37,501 | 2,178 | 11,753 | 51,068 | 1,219,028 | 56,885 | 541,800 |
| $200,000 under $500,000 | 1,656 | 138,794 | 947 | 34,915 | 14,564 | 1,602,918 | | | 1,351 | 22,884 | 877 | 9,107 | 13,279 | 872,982 | 14,130 | 282,516 |
| $500,000 under $1,000,000 | 222 | 41,903 | 177 | 11,911 | 2,233 | 795,712 | | | 255 | 8,044 | 180 | 2,065 | 2,082 | 332,835 | 2,176 | 89,952 |
| $1,000,000 or more | 79 | 50,767 | 131 | 17,644 | 892 | 1,276,665 | | | 128 | 17,224 | 83 | 652 | 846 | 394,502 | 874 | 78,713 |
| Taxable returns, total | 96,000 | 1,327,734 | 46,150 | 335,158 | 5,885,432 | 17,258,079 | Not applicable | | 269,026 | 460,190 | 74,971 | 137,922 | 2,747,335 | 9,063,561 | 5,222,097 | 9,814,372 |
| No adjusted gross income | 154 | 7,466 | 256 | 31,111 | 1,700 | 151,773 | | | 265 | 5,881 | 188 | 4,508 | 1,097 | 26,844 | 1,583 | 22,713 |
| $1 under $1,000 | - | - | - | - | (*) | (*) | | | | | - | - | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | | | | | 17,346 | 8,099 | | | 975 | 1,045 | (*) | (*) | 10,685 | 4,224 | 16,677 | 10,213 |
| $2,000 under $3,000 | 693 | 1,394 | 2,506 | 3,569 | 63,790 | 41,260 | | | | | (*) | (*) | 26,651 | 14,075 | 51,287 | 46,436 |
| $3,000 under $4,000 | | | | | 153,348 | 103,004 | | | 2,948 | 1,659 | (*) | (*) | 89,786 | 75,480 | 133,534 | 115,672 |
| $4,000 under $5,000 | | | | | 198,552 | 137,893 | | | 7,887 | 3,166 | 1,888 | 1,649 | 86,640 | 62,982 | 170,191 | 221,514 |
| $5,000 under $6,000 | (*) | (*) | (*) | (*) | 271,737 | 225,094 | | | 10,954 | 7,697 | 2,339 | 972 | 132,829 | 186,755 | 243,449 | 338,579 |
| $6,000 under $7,000 | | | 1,543 | 8,093 | 233,492 | 216,356 | | | 6,900 | 4,994 | 3,449 | 2,981 | 104,013 | 108,403 | 194,385 | 281,637 |
| $7,000 under $8,000 | 2,298 | 4,353 | | | 214,959 | 226,695 | | | 11,178 | 8,012 | 5,580 | 7,172 | 82,404 | 76,007 | 175,289 | 273,073 |
| $8,000 under $9,000 | | | | | 268,938 | 337,569 | | | 16,461 | 13,092 | 2,309 | 1,312 | 83,603 | 108,989 | 225,062 | 305,322 |
| $9,000 under $10,000 | | | 1,614 | 4,284 | 248,605 | 283,047 | | | 10,190 | 8,448 | 5,584 | 4,937 | 92,160 | 114,068 | 219,718 | 243,353 |
| $10,000 under $11,000 | 1,449 | 7,952 | (*) | (*) | 299,129 | 355,036 | | | 17,013 | 15,076 | 3,594 | 1,140 | 116,433 | 150,491 | 260,816 | 334,566 |
| $11,000 under $12,000 | (*) | (*) | 923 | 3,915 | 282,231 | 318,300 | | | 13,377 | 9,118 | 3,423 | 1,520 | 98,926 | 125,566 | 236,965 | 306,052 |
| $12,000 under $13,000 | 1,767 | 2,575 | 2,402 | 4,745 | 264,258 | 307,247 | | | 15,455 | 12,726 | 2,688 | 4,288 | 104,258 | 141,809 | 229,095 | 278,538 |
| $13,000 under $14,000 | (*) | (*) | (*) | (*) | 252,170 | 295,273 | | | 12,014 | 9,970 | 2,215 | 1,316 | 95,677 | 105,807 | 211,599 | 265,559 |
| $14,000 under $15,000 | 2,253 | 3,291 | (*) | (*) | 240,262 | 298,860 | | | 13,036 | 14,242 | 2,171 | 3,121 | 90,150 | 143,330 | 200,199 | 243,540 |
| $15,000 under $20,000 | 11,184 | 46,310 | 8,164 | 33,240 | 1,034,486 | 1,447,731 | | | 40,464 | 56,335 | 10,511 | 10,177 | 426,170 | 625,897 | 919,763 | 1,218,925 |
| $20,000 under $25,000 | 11,008 | 52,468 | 3,198 | 10,262 | 641,185 | 1,199,013 | | | 25,128 | 42,938 | 6,595 | 10,269 | 312,029 | 642,860 | 596,239 | 960,643 |
| $25,000 under $30,000 | 10,748 | 66,654 | 5,563 | 21,296 | 353,031 | 934,571 | | | 15,710 | 38,169 | 4,477 | 13,649 | 189,548 | 495,648 | 328,126 | 699,890 |
| $30,000 under $50,000 | 25,391 | 303,126 | 7,532 | 40,942 | 518,926 | 2,321,713 | | | 27,253 | 66,684 | 7,576 | 12,652 | 341,566 | 1,387,067 | 493,426 | 1,496,594 |
| $50,000 under $100,000 | 18,823 | 339,729 | 7,288 | 65,903 | 249,108 | 2,553,560 | | | 15,643 | 56,022 | 6,284 | 32,363 | 193,639 | 1,659,004 | 238,840 | 1,168,679 |
| $100,000 under $200,000 | 6,444 | 257,833 | 2,506 | 41,061 | 58,537 | 1,823,526 | | | 4,446 | 36,835 | 2,171 | 11,685 | 50,910 | 1,212,283 | 56,724 | 535,587 |
| $200,000 under $500,000 | 1,649 | 137,896 | 943 | 34,436 | 14,522 | 1,599,881 | | | 1,346 | 22,813 | 877 | 9,107 | 13,240 | 869,341 | 14,089 | 279,331 |
| $500,000 under $1,000,000 | 222 | 41,903 | 177 | 11,911 | 2,228 | 795,591 | | | 255 | 8,044 | 180 | 2,065 | 2,077 | 331,517 | 2,171 | 88,689 |
| $1,000,000 or more | 79 | 50,767 | 131 | 17,644 | 890 | 1,275,338 | | | 128 | 17,224 | 83 | 652 | 845 | 393,772 | 872 | 78,590 |
| Total nontaxable returns | 6,423 | 41,005 | 11,768 | 212,748 | 885,089 | 1,138,604 | | | 74,489 | 91,422 | 29,021 | 53,883 | 269,698 | 348,588 | 651,257 | 696,905 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 2,870 | 26,479 | 11,081 | 200,760 | 1,140,216 | 1,191,614 | | | 60,472 | 69,711 | 21,361 | 46,585 | 434,961 | 352,944 | 899,689 | 905,015 |
| Returns $5,000 under $10,000 | 5,050 | 7,947 | 5,113 | 30,950 | 1,379,391 | 1,486,590 | | | 73,415 | 56,116 | 26,663 | 26,061 | 533,594 | 690,079 | 1,154,600 | 1,567,349 |
| Returns $10,000 under $15,000 | 8,241 | 21,483 | 5,368 | 19,890 | 1,364,018 | 1,643,893 | | | 75,895 | 69,137 | 16,473 | 13,581 | 510,852 | 684,321 | 1,157,388 | 1,461,701 |
| Returns $15,000 or more | 86,262 | 1,312,829 | 36,356 | 296,306 | 2,886,896 | 14,074,581 | | | 133,733 | 356,648 | 39,495 | 105,580 | 1,537,626 | 7,684,809 | 2,661,677 | 6,577,212 |

Footnotes at end of table.

Table 1.14—RETURNS WITH NET GAIN FROM SALES OF CAPITAL ASSETS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Pensions and annuities (taxable portion) | | Rents | | | | Royalties | | | | Estates and trusts | | | | State income tax refunds | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Net income | | Net loss | | Net income | | Net loss | | Net income | | Net loss | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) |
| All returns, total | 869,767 | 2,844,873 | 1,037,604 | 2,200,100 | 629,545 | 1,229,312 | 187,914 | 499,471 | 10,293 | 47,854 | 246,536 | 887,615 | 26,797 | 63,851 | 725,793 | 142,774 |
| No adjusted gross income | 1,381 | 3,223 | 10,172 | 23,423 | 13,994 | 174,041 | 2,582 | 10,890 | 142 | 4,133 | 1,179 | 7,662 | 155 | 6,719 | 3,591 | 3,049 |
| $1 under $1,000 | 2,049 | 3,106 | 7,178 | 5,468 | 7,957 | 14,392 | (*) | (*) | - | - | (*) | (*) | - | - | 1,827 | 341 |
| $1,000 under $2,000 | 11,341 | 13,046 | 21,469 | 16,095 | 13,488 | 9,139 | 6,270 | 4,556 | (*) | (*) | 12,887 | 10,369 | (*) | (*) | 10,867 | 570 |
| $2,000 under $3,000 | 38,167 | 57,447 | 33,434 | 22,967 | 20,302 | 19,685 | 6,905 | 2,679 | - | - | | | 2,522 | 1,088 | 5,965 | 653 |
| $3,000 under $4,000 | 63,867 | 111,541 | 60,095 | 57,144 | 12,004 | 20,781 | 8,079 | 2,754 | - | - | 9,111 | 8,705 | | | 7,232 | 287 |
| $4,000 under $5,000 | 65,958 | 136,118 | 50,207 | 57,046 | 19,631 | 17,688 | 2,788 | 1,698 | (*) | (*) | 5,642 | 5,061 | (*) | (*) | 10,530 | 699 |
| $5,000 under $6,000 | 82,053 | 209,095 | 55,391 | 52,181 | 22,052 | 32,013 | 9,313 | 5,505 | (*) | (*) | 11,707 | 15,377 | (*) | (*) | 20,334 | 1,307 |
| $6,000 under $7,000 | 52,024 | 131,215 | 34,916 | 52,038 | 16,817 | 38,054 | 1,954 | 1,188 | - | - | 5,741 | 14,622 | (*) | (*) | 14,380 | 807 |
| $7,000 under $8,000 | 31,373 | 104,140 | 42,065 | 59,071 | 20,448 | 25,768 | 6,149 | 3,729 | (*) | (*) | 3,312 | 7,242 | (*) | (*) | 19,463 | 1,606 |
| $8,000 under $9,000 | 56,839 | 156,509 | 43,698 | 52,502 | 26,515 | 37,324 | 9,506 | 13,237 | (*) | (*) | 9,305 | 19,340 | (*) | (*) | 26,695 | 2,683 |
| $9,000 under $10,000 | 35,404 | 92,813 | 38,687 | 40,353 | 18,136 | 15,918 | 6,161 | 6,441 | (*) | (*) | 5,684 | 6,183 | (*) | (*) | 35,344 | 2,771 |
| $10,000 under $11,000 | 42,014 | 137,689 | 45,406 | 53,585 | 24,242 | 18,984 | 5,758 | 5,956 | - | - | 10,852 | 17,984 | (*) | (*) | 26,564 | 2,473 |
| $11,000 under $12,000 | 37,384 | 121,876 | 38,916 | 66,930 | 28,111 | 35,717 | 5,153 | 8,025 | (*) | (*) | 5,496 | 14,099 | | | 29,750 | 3,051 |
| $12,000 under $13,000 | 31,662 | 116,867 | 35,532 | 56,153 | 24,893 | 34,650 | 6,697 | 11,354 | (*) | (*) | 11,844 | 24,751 | 1,867 | 2,028 | 37,275 | 3,342 |
| $13,000 under $14,000 | 27,358 | 96,066 | 32,017 | 54,094 | 19,898 | 14,329 | 5,926 | 6,417 | (*) | (*) | 6,930 | 12,630 | | | 28,544 | 2,444 |
| $14,000 under $15,000 | 23,998 | 81,213 | 31,195 | 48,935 | 24,431 | 31,985 | 2,317 | 2,533 | (*) | (*) | 6,699 | 7,071 | (*) | (*) | 33,867 | 4,218 |
| $15,000 under $20,000 | 96,841 | 425,780 | 127,180 | 198,002 | 99,263 | 121,343 | 22,096 | 29,591 | 723 | 1,028 | 24,130 | 67,257 | 3,873 | 5,788 | 147,366 | 16,303 |
| $20,000 under $25,000 | 58,560 | 252,459 | 92,694 | 194,972 | 70,293 | 93,770 | 16,492 | 29,996 | 482 | 359 | 24,486 | 87,805 | 3,011 | 3,243 | 99,164 | 18,946 |
| $25,000 under $30,000 | 32,208 | 148,316 | 54,649 | 138,177 | 38,356 | 78,899 | 11,312 | 22,803 | (*) | (*) | 18,926 | 63,565 | 836 | 543 | 55,307 | 12,476 |
| $30,000 under $50,000 | 49,745 | 231,767 | 101,524 | 341,709 | 61,782 | 143,043 | 25,598 | 88,451 | 2,341 | 6,587 | 36,044 | 163,138 | 2,913 | 3,388 | 70,288 | 23,906 |
| $50,000 under $100,000 | 21,733 | 140,442 | 60,824 | 376,576 | 34,568 | 134,771 | 17,715 | 89,396 | 2,071 | 13,296 | 24,514 | 155,912 | 2,554 | 13,427 | 31,067 | 21,217 |
| $100,000 under $200,000 | 5,727 | 48,582 | 15,727 | 152,945 | 9,174 | 66,300 | 5,914 | 62,542 | 807 | 6,486 | 8,388 | 86,493 | 790 | 4,663 | 7,752 | 11,134 |
| $200,000 under $500,000 | 1,675 | 18,874 | 3,832 | 58,415 | 2,521 | 32,643 | 1,999 | 47,564 | 313 | 4,564 | 2,607 | 50,912 | 279 | 4,494 | 2,144 | 5,750 |
| $500,000 under $1,000,000 | 278 | 4,833 | 564 | 15,140 | 454 | 11,582 | 358 | 17,368 | 61 | 1,602 | 420 | 21,344 | 55 | 1,157 | 331 | 1,618 |
| $1,000,000 or more | 128 | 1,856 | 232 | 6,179 | 215 | 6,493 | 167 | 22,801 | 26 | 970 | 165 | 19,796 | 29 | 2,735 | 146 | 1,123 |
| Taxable returns, total | 759,139 | 2,643,488 | 896,558 | 2,045,485 | 545,051 | 958,605 | 159,508 | 472,698 | 9,732 | 42,219 | 229,527 | 848,166 | 25,750 | 45,482 | 675,455 | 132,165 |
| No adjusted gross income | 45 | 330 | 179 | 2,377 | 679 | 32,277 | 288 | 3,630 | 39 | 266 | 91 | 1,372 | 42 | 2,104 | 222 | 645 |
| $1 under $1,000 | - | - | (*) | (*) | (*) | (*) | (*) | (*) | - | - | (*) | (*) | - | - | - | - |
| $1,000 under $2,000 | - | - | (*) | (*) | (*) | (*) | | | - | - | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 7,334 | 9,142 | 2,061 | 932 | 4,383 | 4,698 | 3,127 | 1,010 | - | - | 10,775 | 10,408 | (*) | (*) | 1,380 | 180 |
| $3,000 under $4,000 | 33,791 | 54,175 | 24,669 | 22,438 | 5,130 | 8,192 | | | - | - | | | (*) | (*) | | |
| $4,000 under $5,000 | 47,154 | 94,064 | 35,876 | 44,707 | 12,057 | 6,950 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | 4,730 | 240 |
| $5,000 under $6,000 | 78,559 | 203,921 | 50,277 | 45,333 | 17,261 | 25,906 | 7,566 | 3,256 | (*) | (*) | 11,559 | 15,251 | (*) | (*) | 16,890 | 957 |
| $6,000 under $7,000 | 48,624 | 126,816 | 33,046 | 49,999 | 14,020 | 23,875 | 1,746 | 1,123 | - | - | 5,458 | 13,869 | - | - | 14,264 | 791 |
| $7,000 under $8,000 | 28,875 | 92,057 | 35,222 | 46,385 | 16,579 | 21,296 | 5,624 | 3,457 | (*) | (*) | (*) | (*) | (*) | (*) | 14,320 | 962 |
| $8,000 under $9,000 | 52,401 | 150,911 | 43,014 | 51,433 | 24,600 | 27,435 | 9,100 | 12,089 | (*) | (*) | 8,526 | 18,088 | (*) | (*) | 23,826 | 2,036 |
| $9,000 under $10,000 | 34,987 | 90,303 | 37,765 | 39,143 | 17,331 | 12,228 | 6,155 | 6,440 | (*) | (*) | 5,427 | 5,615 | (*) | (*) | 34,886 | 2,670 |
| $10,000 under $11,000 | 42,014 | 137,689 | 43,521 | 50,559 | 23,637 | 16,268 | 5,221 | 5,361 | - | - | 10,617 | 16,298 | (*) | (*) | 26,339 | 2,436 |
| $11,000 under $12,000 | 36,221 | 119,722 | 38,166 | 65,216 | 27,010 | 30,641 | 4,963 | 7,251 | (*) | (*) | 5,329 | 14,085 | | | 28,652 | 2,744 |
| $12,000 under $13,000 | 31,495 | 115,938 | 35,261 | 55,552 | 24,192 | 34,154 | 6,597 | 11,007 | (*) | (*) | 11,844 | 24,751 | 1,836 | 1,995 | 36,892 | 3,222 |
| $13,000 under $14,000 | 27,191 | 95,608 | 31,653 | 53,852 | 19,004 | 12,540 | 5,418 | 5,890 | (*) | (*) | 6,762 | 12,619 | | | 28,512 | 2,412 |
| $14,000 under $15,000 | 23,899 | 81,135 | 30,815 | 47,124 | 24,231 | 30,683 | 1,467 | 2,392 | - | - | 6,697 | 6,948 | (*) | (*) | 32,939 | 4,049 |
| $15,000 under $20,000 | 96,691 | 425,730 | 126,013 | 195,503 | 98,870 | 119,634 | 21,896 | 29,385 | 713 | 1,011 | 23,817 | 65,438 | 3,770 | 4,844 | 146,888 | 16,151 |
| $20,000 under $25,000 | 58,473 | 252,227 | 92,227 | 192,510 | 69,882 | 87,984 | 16,370 | 29,908 | 482 | 359 | 24,197 | 84,518 | 2,939 | 3,232 | 98,340 | 15,959 |
| $25,000 under $30,000 | 32,208 | 148,316 | 54,255 | 136,316 | 37,850 | 74,821 | 11,205 | 22,756 | (*) | (*) | 18,908 | 63,553 | 835 | 531 | 54,919 | 12,295 |
| $30,000 under $50,000 | 49,683 | 231,541 | 101,285 | 340,032 | 61,531 | 138,913 | 25,464 | 88,337 | 2,272 | 5,660 | 35,420 | 150,416 | 2,908 | 3,384 | 70,141 | 23,773 |
| $50,000 under $100,000 | 21,694 | 139,758 | 60,690 | 375,908 | 34,475 | 133,039 | 17,607 | 88,284 | 2,068 | 13,240 | 24,393 | 154,735 | 2,539 | 12,971 | 30,976 | 21,097 |
| $100,000 under $200,000 | 5,724 | 48,565 | 15,672 | 151,503 | 9,130 | 65,182 | 5,884 | 62,279 | 803 | 6,398 | 8,357 | 86,216 | 789 | 4,662 | 7,717 | 11,059 |
| $200,000 under $500,000 | 1,670 | 18,851 | 3,813 | 57,280 | 2,514 | 32,418 | 1,994 | 47,549 | 312 | 4,558 | 2,598 | 50,866 | 278 | 4,414 | 2,140 | 5,718 |
| $500,000 under $1,000,000 | 278 | 4,833 | 562 | 15,119 | 453 | 11,549 | 356 | 17,367 | 61 | 1,602 | 419 | 21,342 | 55 | 1,157 | 331 | 1,618 |
| $1,000,000 or more | 128 | 1,856 | 231 | 6,154 | 215 | 6,493 | 167 | 22,801 | 26 | 970 | 165 | 19,796 | 29 | 2,735 | 146 | 1,123 |
| Total nontaxable returns | 110,628 | 201,382 | 141,046 | 154,615 | 84,494 | 270,701 | 28,406 | 26,769 | 561 | 5,636 | 17,009 | 39,447 | 1,047 | 18,370 | 50,338 | 10,607 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 182,763 | 324,480 | 182,555 | 182,143 | 87,376 | 255,726 | 27,329 | 24,573 | 496 | 4,492 | 29,286 | 32,094 | 3,255 | 19,979 | 40,012 | 5,600 |
| Returns $5,000 under $10,000 | 257,693 | 693,772 | 214,757 | 256,145 | 103,968 | 149,077 | 33,083 | 30,100 | (*) | (*) | 35,749 | 62,765 | (*) | (*) | 116,216 | 9,174 |
| Returns $10,000 under $15,000 | 162,416 | 553,711 | 183,066 | 279,697 | 121,575 | 135,664 | 25,851 | 34,285 | (*) | (*) | 41,821 | 76,535 | 2,535 | 2,226 | 156,000 | 15,529 |
| Returns $15,000 or more | 266,895 | 1,272,909 | 457,226 | 1,482,116 | 316,626 | 688,843 | 101,651 | 410,511 | 7,876 | 39,992 | 139,680 | 716,221 | 14,340 | 39,437 | 413,565 | 112,472 |

Footnotes at end of table.

Table 1.14--RETURNS WITH NET GAIN FROM SALES OF CAPITAL ASSETS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Alimony | | Other income (net) | | Statutory adjustments | | | | | | | | | | Total deductions |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | | Sick pay exclusion | | Moving expense deduction | | Employee business expense | | Self-employed retirement deduction | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | |
| | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) | (61) | (62) | (63) |
| All returns, total | 20,478 | 85,541 | 768,075 | 208,412 | 960,871 | 1,570,379 | 115,289 | 167,927 | 157,880 | 270,922 | 594,698 | 901,087 | 145,552 | 230,447 | 25,023,164 |
| No adjusted gross income | (*) | (*) | 10,064 | -409,994 | 3,677 | 24,893 | 2,062 | 12,155 | 387 | 796 | 1,295 | 11,826 | 58 | 117 | - |
| $1 under $1,000 | - | - | 4,833 | -5,522 | (*) | (*) | (*) | (*) | | | | | | | 103,783 |
| $1,000 under $2,000 | - | - | 15,690 | 1,576 | 5,571 | 16,291 | (*) | (*) | 1,837 | 3,280 | 1,563 | 4,297 | (*) | (*) | 234,339 |
| $2,000 under $3,000 | (*) | (*) | 17,222 | 3,211 | 7,630 | 17,473 | | | | | 2,449 | 4,352 | (*) | (*) | 317,953 |
| $3,000 under $4,000 | (*) | (*) | 21,222 | 5,400 | 12,610 | 20,269 | 7,229 | 20,844 | 2,213 | 1,351 | 8,628 | 11,168 | 1,649 | 615 | 429,433 |
| $4,000 under $5,000 | (*) | (*) | 22,367 | 9,574 | 7,754 | 7,589 | | | | | 5,387 | 5,675 | | | 471,034 |
| $5,000 under $6,000 | - | - | 37,179 | 9,792 | 17,778 | 20,169 | (*) | (*) | 3,650 | 2,105 | 8,857 | 11,062 | (*) | (*) | 583,760 |
| $6,000 under $7,000 | (*) | (*) | 14,403 | 5,457 | 14,524 | 18,176 | 8,049 | 7,964 | (*) | (*) | 8,781 | 14,125 | 1,884 | 681 | 447,068 |
| $7,000 under $8,000 | - | - | 20,456 | 2,483 | 24,629 | 31,239 | | | 6,119 | 6,291 | 14,249 | 17,794 | 2,781 | 1,384 | 530,942 |
| $8,000 under $9,000 | (*) | (*) | 32,515 | 38,667 | 31,165 | 42,060 | 6,475 | 14,544 | 4,815 | 4,266 | 19,834 | 22,787 | 1,237 | 463 | 580,009 |
| $9,000 under $10,000 | (*) | (*) | 24,558 | 5,362 | 32,038 | 42,769 | (*) | (*) | 5,689 | 5,294 | 20,053 | 29,791 | 3,403 | 2,533 | 533,187 |
| $10,000 under $11,000 | | | 36,689 | 13,972 | 45,608 | 51,059 | 6,849 | 7,915 | 14,506 | 15,881 | 24,389 | 25,206 | 3,237 | 2,057 | 707,679 |
| $11,000 under $12,000 | | | 22,047 | 5,714 | 49,076 | 65,487 | 4,429 | 2,976 | 13,714 | 26,563 | 28,740 | 33,464 | 3,763 | 2,484 | 713,550 |
| $12,000 under $13,000 | 2,212 | 9,857 | 23,253 | 8,435 | 49,350 | 62,875 | 6,266 | 6,226 | 8,661 | 8,269 | 32,332 | 44,873 | 4,648 | 3,508 | 700,128 |
| $13,000 under $14,000 | | | 27,754 | 18,995 | 39,329 | 47,288 | 4,703 | 2,130 | 7,159 | 9,683 | 23,799 | 31,796 | 5,162 | 3,678 | 690,236 |
| $14,000 under $15,000 | | | 28,622 | 13,708 | 37,543 | 38,582 | (*) | (*) | 9,157 | 9,365 | 26,717 | 24,757 | 4,303 | 3,526 | 695,167 |
| $15,000 under $20,000 | 2,939 | 19,954 | 115,736 | 66,416 | 178,831 | 236,768 | 21,690 | 24,806 | 26,760 | 46,680 | 125,593 | 150,003 | 15,074 | 15,280 | 3,268,622 |
| $20,000 under $25,000 | 1,678 | 10,568 | 86,139 | 67,644 | 134,080 | 202,912 | 12,319 | 15,038 | 25,463 | 54,924 | 88,727 | 112,122 | 15,386 | 20,828 | 2,539,838 |
| $25,000 under $30,000 | (*) | (*) | 53,777 | 50,133 | 76,640 | 146,317 | 7,980 | 10,785 | 11,164 | 28,955 | 48,401 | 84,867 | 12,962 | 21,711 | 1,627,226 |
| $30,000 under $50,000 | 1,708 | 12,762 | 82,105 | 107,420 | 117,751 | 242,178 | 9,024 | 11,577 | 11,895 | 32,233 | 68,466 | 128,731 | 33,922 | 69,636 | 3,373,373 |
| $50,000 under $100,000 | 747 | 7,913 | 51,967 | 104,881 | 60,781 | 175,902 | 2,887 | 4,701 | 3,246 | 11,192 | 29,758 | 93,790 | 28,242 | 66,219 | 2,964,225 |
| $100,000 under $200,000 | 119 | 2,629 | 14,347 | 50,959 | 11,108 | 40,591 | 474 | 721 | 534 | 2,181 | 5,295 | 24,638 | 5,360 | 13,052 | 1,551,614 |
| $200,000 under $500,000 | 43 | 621 | 4,089 | 24,026 | 2,056 | 12,440 | 112 | 246 | 89 | 354 | 1,158 | 9,964 | 779 | 1,875 | 980,799 |
| $500,000 under $1,000,000 | 8 | 602 | 751 | 5,994 | 269 | 3,548 | 17 | 226 | 14 | 50 | 170 | 3,091 | 76 | 182 | 399,839 |
| $1,000,000 or more | 2 | 37 | 290 | 4,109 | 76 | 977 | 3 | 2 | 4 | 33 | 57 | 908 | 14 | 34 | 579,360 |
| Taxable returns, total | 17,636 | 81,326 | 693,090 | 534,364 | 918,560 | 1,478,651 | 100,374 | 124,058 | 151,870 | 262,452 | 577,068 | 864,195 | 141,108 | 227,946 | 23,060,540 |
| No adjusted gross income | - | - | 637 | -87,339 | 127 | 808 | (*) | (*) | (*) | (*) | 95 | 724 | (*) | (*) | - |
| $1 under $1,000 | - | - | (*) | (*) | - | - | - | - | - | - | - | - | - | - | 349 |
| $1,000 under $2,000 | - | - | (*) | (*) | (*) | (*) | - | - | - | - | (*) | (*) | - | - | 7,085 |
| $2,000 under $3,000 | (*) | (*) | 7,420 | 1,855 | (*) | (*) | - | - | - | - | (*) | (*) | - | - | 72,567 |
| $3,000 under $4,000 | (*) | (*) | 9,692 | 4,002 | 9,098 | 19,009 | (*) | (*) | (*) | (*) | 5,959 | 10,676 | (*) | (*) | 206,240 |
| $4,000 under $5,000 | (*) | (*) | 15,123 | 4,407 | 5,331 | 4,752 | (*) | (*) | (*) | (*) | 3,980 | 3,160 | (*) | (*) | 277,097 |
| $5,000 under $6,000 | - | - | 31,984 | 9,128 | 11,892 | 9,053 | 5,647 | 4,090 | 3,517 | 2,139 | 6,549 | 5,727 | (*) | (*) | 406,559 |
| $6,000 under $7,000 | (*) | (*) | 13,362 | 5,363 | 13,269 | 16,383 | | | | | 7,906 | 12,669 | 1,618 | 582 | 380,043 |
| $7,000 under $8,000 | - | - | 17,219 | 1,593 | 18,942 | 24,825 | (*) | (*) | 5,888 | 5,723 | 11,466 | 14,299 | 2,023 | 956 | 390,141 |
| $8,000 under $9,000 | (*) | (*) | 29,808 | 38,136 | 29,536 | 39,205 | 6,308 | 14,167 | 4,734 | 4,203 | 18,552 | 20,406 | (*) | (*) | 491,941 |
| $9,000 under $10,000 | (*) | (*) | 24,113 | 5,259 | 30,764 | 41,946 | (*) | (*) | 5,591 | 5,285 | 19,215 | 29,198 | 3,065 | 2,313 | 476,318 |
| $10,000 under $11,000 | | | 35,662 | 13,389 | 45,213 | 50,381 | 6,849 | 7,915 | 14,473 | 15,854 | 24,213 | 24,686 | 3,051 | 1,926 | 675,263 |
| $11,000 under $12,000 | | | 21,844 | 5,634 | 48,744 | 65,303 | 4,429 | 2,976 | 13,382 | 26,379 | 28,740 | 33,464 | 3,763 | 2,484 | 681,803 |
| $12,000 under $13,000 | 2,212 | 9,857 | 22,877 | 9,731 | 48,828 | 62,468 | 6,266 | 6,226 | 8,422 | 8,063 | 32,307 | 44,819 | 4,390 | 3,359 | 680,413 |
| $13,000 under $14,000 | | | 27,605 | 18,936 | 38,412 | 45,982 | 4,703 | 2,130 | 6,738 | 8,835 | 23,532 | 31,494 | 4,933 | 3,523 | 674,050 |
| $14,000 under $15,000 | | | 28,312 | 14,091 | 37,143 | 38,144 | (*) | (*) | 9,157 | 9,365 | 26,418 | 24,384 | 4,202 | 3,461 | 654,772 |
| $15,000 under $20,000 | 2,939 | 19,954 | 115,103 | 66,910 | 178,321 | 236,064 | 21,686 | 24,803 | 26,652 | 46,401 | 125,484 | 149,945 | 14,785 | 14,915 | 3,213,835 |
| $20,000 under $25,000 | 1,678 | 10,568 | 85,386 | 74,785 | 133,723 | 201,983 | 12,319 | 15,038 | 25,318 | 54,513 | 88,636 | 111,634 | 15,265 | 20,798 | 2,481,275 |
| $25,000 under $30,000 | (*) | (*) | 53,626 | 50,020 | 76,265 | 145,629 | 7,955 | 10,474 | 11,092 | 28,872 | 48,125 | 84,578 | 12,960 | 21,706 | 1,590,487 |
| $30,000 under $50,000 | 1,705 | 12,762 | 81,882 | 109,612 | 117,680 | 241,762 | 9,024 | 11,577 | 11,895 | 32,233 | 68,441 | 128,411 | 33,875 | 69,541 | 3,315,605 |
| $50,000 under $100,000 | 747 | 7,913 | 51,766 | 104,298 | 60,730 | 175,762 | 2,887 | 4,701 | 3,246 | 11,192 | 29,732 | 93,673 | 28,217 | 66,196 | 2,915,278 |
| $100,000 under $200,000 | 119 | 2,629 | 14,288 | 51,205 | 11,095 | 40,561 | 473 | 720 | 530 | 2,174 | 5,286 | 24,615 | 5,360 | 13,052 | 1,526,779 |
| $200,000 under $500,000 | 43 | 621 | 4,077 | 24,160 | 2,054 | 12,422 | 112 | 246 | 89 | 354 | 1,156 | 9,946 | 779 | 1,875 | 968,277 |
| $500,000 under $1,000,000 | 8 | 602 | 749 | 5,983 | 269 | 3,548 | 17 | 226 | 14 | 50 | 170 | 3,091 | 76 | 182 | 397,248 |
| $1,000,000 or more | 2 | 37 | 290 | 4,109 | 75 | 973 | 3 | 2 | 3 | 29 | 57 | 908 | 14 | 34 | 577,115 |
| Total nontaxable returns | 2,842 | 4,216 | 74,985 | -325,955 | 42,311 | 91,729 | 14,915 | 43,868 | 6,010 | 8,474 | 17,630 | 36,890 | 4,444 | 2,501 | 1,962,623 |
| All returns, summary: | | | | | | | | | | | | | | | |
| Returns under $5,000 | 5,420 | 7,290 | 91,398 | -395,755 | 38,239 | 89,043 | 13,386 | 45,474 | 4,437 | 5,427 | 19,322 | 37,317 | 1,959 | 824 | 1,556,541 |
| Returns $5,000 under $10,000 | (*) | (*) | 129,111 | 61,760 | 120,134 | 154,412 | 22,705 | 34,169 | 21,077 | 19,133 | 71,774 | 95,558 | 10,665 | 5,552 | 2,674,968 |
| Returns $10,000 under $15,000 | 2,212 | 9,856 | 138,365 | 60,824 | 220,906 | 265,291 | 24,692 | 20,181 | 53,197 | 69,761 | 135,977 | 160,096 | 21,113 | 15,253 | 3,506,761 |
| Returns $15,000 or more | 7,953 | 63,608 | 409,201 | 481,582 | 581,592 | 1,061,634 | 54,506 | 68,102 | 79,169 | 176,602 | 367,625 | 608,114 | 111,815 | 208,816 | 17,284,895 |

Footnotes at end of table.

Table 1.14--RETURNS WITH NET GAIN FROM SALES OF CAPITAL ASSETS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Standard deduction | | | | | | Itemized deductions | | Exemptions | | Number of returns with no taxable income | Income subject to tax | | Income tax before credits | Tax credits | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | | Low-income allowance | | Percentage | | | | | | | | | | Total | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number | Amount | | Number of returns | Amount | | Number of returns | Amount |
| | (64) | (65) | (66) | (67) | (68) | (69) | (70) | (71) | (72) | (73) | (74) | (75) | (76) | (77) | (78) | (79) |
| All returns, total | 2,832,292 | 4,393,747 | 1,423,585 | 1,812,508 | 1,408,707 | 2,581,241 | 3,866,079 | 20,629,416 | 20,954,828 | 15,698,870 | 761,193 | 6,009,328 | 83,594,821 | 23,083,421 | 1,518,326 | 459,265 |
| No adjusted gross income | - | - | - | - | - | - | - | - | 228,791 | 170,720 | 72,150 | - | - | - | (*) | (*) |
| $1 under $1,000 | 71,773 | 86,537 | 71,773 | 86,537 | - | - | 7,726 | 17,246 | 172,658 | 129,223 | 77,512 | (*) | (*) | 48 | - | - |
| $1,000 under $2,000 | 167,740 | 199,219 | 167,740 | 199,219 | - | - | 18,065 | 35,120 | 370,275 | 277,277 | 168,502 | 17,303 | 9,643 | 1,379 | - | - |
| $2,000 under $3,000 | 202,969 | 255,901 | 202,717 | 255,841 | (*) | (*) | 28,402 | 62,052 | 571,771 | 427,397 | 161,489 | 69,882 | 32,367 | 4,712 | 8,061 | 270 |
| $3,000 under $4,000 | 221,210 | 284,338 | 221,090 | 284,297 | (*) | (*) | 64,756 | 145,095 | 709,684 | 531,926 | 118,130 | 167,836 | 163,797 | 24,284 | 35,417 | 3,310 |
| $4,000 under $5,000 | 191,644 | 248,413 | 191,142 | 248,135 | (*) | (*) | 93,781 | 222,620 | 781,147 | 585,519 | 71,113 | 214,312 | 308,914 | 46,713 | 64,888 | 6,116 |
| $5,000 under $6,000 | 197,802 | 256,309 | 196,869 | 255,581 | | | 127,987 | 327,451 | 859,910 | 644,554 | 33,552 | 292,237 | 646,906 | 102,645 | 84,306 | 10,350 |
| $6,000 under $7,000 | 148,078 | 192,252 | 147,798 | 191,989 | 1,715 | 1,702 | 114,597 | 254,816 | 752,167 | 563,894 | 12,200 | 250,475 | 715,523 | 113,706 | 75,294 | 10,559 |
| $7,000 under $8,000 | 124,682 | 162,052 | 124,180 | 161,342 | | | 116,635 | 368,890 | 675,331 | 506,164 | 14,448 | 226,869 | 825,013 | 136,405 | 60,808 | 11,742 |
| $8,000 under $9,000 | 142,416 | 185,655 | 98,472 | 127,888 | 43,944 | 57,767 | 146,851 | 394,355 | 838,614 | 628,746 | 9,671 | 279,596 | 1,252,919 | 211,050 | 71,815 | 13,852 |
| $9,000 under $10,000 | 130,051 | 185,117 | - | - | 130,051 | 185,117 | 130,292 | 348,070 | 744,158 | 558,054 | 6,319 | 254,024 | 1,391,118 | 241,194 | 59,242 | 12,346 |
| $10,000 under $11,000 | 150,361 | 234,173 | (*) | (*) | 149,533 | 233,326 | 156,443 | 473,506 | 931,044 | 698,130 | 2,870 | 303,934 | 1,813,423 | 317,559 | 78,573 | 15,907 |
| $11,000 under $12,000 | 135,663 | 233,327 | (*) | (*) | 135,563 | 233,205 | 152,577 | 480,223 | 866,153 | 649,341 | 2,483 | 285,757 | 1,952,872 | 346,621 | 59,654 | 14,621 |
| $12,000 under $13,000 | 136,454 | 255,763 | - | - | 136,454 | 255,763 | 132,171 | 444,365 | 797,881 | 598,232 | 754 | 267,871 | 2,062,224 | 374,171 | 49,438 | 12,537 |
| $13,000 under $14,000 | 122,031 | 241,752 | (*) | (*) | 121,698 | 241,388 | 134,246 | 448,483 | 828,972 | 621,390 | 332 | 255,945 | 2,140,410 | 388,234 | 48,710 | 13,939 |
| $14,000 under $15,000 | 104,784 | 208,474 | - | - | 104,784 | 208,474 | 139,288 | 486,693 | 781,655 | 585,836 | 2,027 | 242,045 | 2,258,819 | 422,134 | 47,761 | 11,367 |
| $15,000 under $20,000 | 347,877 | 692,632 | - | - | 347,877 | 692,632 | 692,704 | 2,575,990 | 3,450,243 | 2,585,313 | 2,033 | 1,038,548 | 12,125,396 | 2,362,333 | 212,583 | 55,266 |
| $20,000 under $25,000 | 127,500 | 254,102 | (*) | (*) | 127,246 | 254,056 | 516,948 | 2,285,736 | 2,199,439 | 1,648,855 | 2,036 | 642,412 | 10,122,059 | 2,115,983 | 136,525 | 34,578 |
| $25,000 under $30,000 | 49,702 | 99,268 | - | - | 49,702 | 99,268 | 305,391 | 1,527,958 | 1,267,270 | 943,834 | 1,055 | 354,038 | 7,038,625 | 1,585,218 | 95,000 | 27,268 |
| $30,000 under $50,000 | 48,854 | 97,292 | (*) | (*) | 48,569 | 96,998 | 471,747 | 3,276,081 | 1,889,341 | 1,416,259 | 1,434 | 519,167 | 14,553,988 | 3,844,840 | 179,859 | 55,109 |
| $50,000 under $100,000 | 9,530 | 18,848 | - | - | 9,530 | 18,848 | 240,245 | 2,945,377 | 953,829 | 715,018 | 617 | 249,158 | 12,800,040 | 4,539,719 | 109,137 | 65,548 |
| $100,000 under $200,000 | 992 | 1,968 | (*) | (*) | 988 | 1,963 | 57,717 | 1,549,646 | 220,536 | 165,238 | 302 | 58,407 | 5,907,476 | 2,668,224 | 30,656 | 36,194 |
| $200,000 under $500,000 | 165 | 327 | - | - | 165 | 327 | 14,399 | 980,472 | 52,780 | 39,570 | 126 | 14,438 | 3,032,581 | 1,660,886 | 8,632 | 18,768 |
| $500,000 under $1,000,000 | 14 | 28 | - | - | 14 | 28 | 2,219 | 399,811 | 8,019 | 6,011 | 29 | 2,204 | 1,078,595 | 669,231 | 1,379 | 6,723 |
| $1,000,000 or more | - | - | - | - | - | - | 892 | 579,360 | 3,160 | 2,369 | 9 | 883 | 1,361,779 | 906,132 | 586 | 22,877 |
| Taxable returns, total | 2,256,228 | 3,649,851 | 867,110 | 1,102,627 | 1,389,118 | 2,547,223 | 3,627,504 | 19,410,694 | 18,098,710 | 13,560,272 | 3,117 | 5,882,315 | 83,239,254 | 23,021,885 | 1,391,029 | 397,696 |
| No adjusted gross income | - | - | - | - | - | - | - | - | 7,082 | 5,219 | 1,700 | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | (*) | (*) | - | - | (*) | (*) | 2,032 | 1,524 | (*) | (*) | (*) | 48 | - | - |
| $1,000 under $2,000 | 15,079 | 6,086 | 15,079 | 6,086 | - | - | 2,267 | 999 | 17,463 | 13,076 | 43 | 17,303 | 9,643 | 1,379 | - | - |
| $2,000 under $3,000 | 59,093 | 69,548 | 58,842 | 69,490 | (*) | (*) | 4,697 | 3,019 | 81,977 | 61,244 | (*) | 63,781 | 30,761 | 4,485 | (*) | (*) |
| $3,000 under $4,000 | 127,230 | 162,444 | 127,110 | 162,403 | (*) | (*) | 26,118 | 43,797 | 250,166 | 187,419 | 18 | 153,330 | 151,845 | 22,545 | 20,660 | 1,568 |
| $4,000 under $5,000 | 149,497 | 193,901 | 148,995 | 193,622 | (*) | (*) | 49,055 | 83,196 | 434,763 | 325,995 | (*) | 198,439 | 294,479 | 44,579 | 49,015 | 3,982 |
| $5,000 under $6,000 | 173,818 | 225,302 | 172,885 | 224,574 | | | 97,919 | 181,257 | 633,820 | 475,241 | (*) | 271,725 | 622,066 | 99,044 | 63,794 | 6,749 |
| $6,000 under $7,000 | 131,920 | 171,265 | 131,640 | 171,001 | 1,715 | 1,702 | 101,572 | 208,779 | 612,803 | 459,414 | 18 | 233,474 | 685,574 | 109,262 | 58,293 | 6,115 |
| $7,000 under $8,000 | 117,908 | 153,246 | 117,406 | 152,536 | | | 97,051 | 236,896 | 562,793 | 421,861 | (*) | 214,951 | 795,492 | 131,921 | 48,890 | 7,259 |
| $8,000 under $9,000 | 136,400 | 177,801 | 93,446 | 121,354 | 42,954 | 56,447 | 132,538 | 314,141 | 743,449 | 557,372 | 21 | 268,917 | 1,227,663 | 207,156 | 61,136 | 9,958 |
| $9,000 under $10,000 | 125,849 | 179,074 | - | - | 125,849 | 179,074 | 122,756 | 297,244 | 684,796 | 513,533 | (*) | 248,561 | 1,370,824 | 237,979 | 53,779 | 9,131 |
| $10,000 under $11,000 | 147,679 | 229,955 | (*) | (*) | 146,851 | 229,108 | 151,450 | 445,308 | 890,358 | 667,616 | (*) | 299,125 | 1,791,860 | 314,087 | 73,764 | 12,436 |
| $11,000 under $12,000 | 133,016 | 228,816 | - | - | 133,016 | 228,816 | 149,215 | 452,987 | 835,779 | 626,560 | 17 | 282,214 | 1,933,655 | 343,454 | 56,111 | 11,454 |
| $12,000 under $13,000 | 134,167 | 251,465 | - | - | 134,167 | 251,465 | 130,091 | 428,948 | 775,759 | 581,641 | | 264,222 | 2,041,890 | 370,767 | 45,789 | 9,134 |
| $13,000 under $14,000 | 119,984 | 237,670 | (*) | (*) | 119,651 | 237,305 | 132,186 | 436,381 | 809,126 | 606,507 | 55 | 252,158 | 2,115,291 | 383,973 | 44,923 | 9,678 |
| $14,000 under $15,000 | 103,485 | 205,877 | - | - | 103,485 | 205,877 | 136,777 | 448,896 | 766,351 | 574,358 | | 240,255 | 2,244,079 | 419,546 | 45,971 | 8,779 |
| $15,000 under $20,000 | 345,391 | 687,660 | - | - | 345,391 | 687,660 | 689,095 | 2,526,176 | 3,424,602 | 2,566,120 | 89 | 1,034,397 | 12,084,758 | 2,354,873 | 208,432 | 47,806 |
| $20,000 under $25,000 | 126,971 | 253,044 | (*) | (*) | 126,717 | 252,998 | 514,214 | 2,228,231 | 2,188,734 | 1,640,826 | 156 | 641,029 | 10,104,423 | 2,112,476 | 135,142 | 31,070 |
| $25,000 under $30,000 | 49,280 | 98,424 | - | - | 49,280 | 98,424 | 303,751 | 1,492,063 | 1,258,393 | 937,182 | 43 | 352,988 | 7,020,772 | 1,581,390 | 93,950 | 23,439 |
| $30,000 under $50,000 | 48,758 | 97,100 | (*) | (*) | 48,473 | 96,806 | 470,168 | 3,218,505 | 1,883,511 | 1,411,886 | 203 | 518,723 | 14,545,596 | 3,842,930 | 179,384 | 53,185 |
| $50,000 under $100,000 | 9,529 | 18,846 | - | - | 9,529 | 18,846 | 239,579 | 2,896,431 | 951,351 | 713,159 | 253 | 248,855 | 12,790,586 | 4,536,821 | 108,834 | 62,650 |
| $100,000 under $200,000 | 992 | 1,968 | (*) | (*) | 988 | 1,963 | 57,545 | 1,524,810 | 219,829 | 164,709 | 172 | 58,365 | 5,905,945 | 2,667,637 | 30,614 | 35,607 |
| $200,000 under $500,000 | 165 | 327 | - | - | 165 | 327 | 14,357 | 967,950 | 52,626 | 39,454 | 90 | 14,432 | 3,032,140 | 1,660,654 | 8,626 | 18,536 |
| $500,000 under $1,000,000 | 14 | 28 | - | - | 14 | 28 | 2,214 | 397,220 | 7,998 | 5,995 | 26 | 2,202 | 1,077,911 | 668,805 | 1,377 | 6,297 |
| $1,000,000 or more | - | - | - | - | - | - | 890 | 577,115 | 3,149 | 2,361 | 8 | 882 | 1,361,667 | 906,074 | 585 | 22,820 |
| Total nontaxable returns | 576,064 | 743,898 | 556,475 | 709,880 | 19,589 | 34,018 | 238,575 | 1,218,728 | 2,856,118 | 2,138,601 | 758,076 | 127,013 | 355,564 | 61,536 | 127,297 | 61,571 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 855,336 | 1,074,408 | 854,462 | 1,074,029 | (*) | (*) | 212,730 | 482,133 | 2,834,326 | 2,122,063 | 668,896 | 471,320 | 515,054 | 77,136 | 108,368 | 9,714 |
| Returns $5,000 under $10,000 | 743,029 | 981,385 | 567,319 | 736,799 | 175,710 | 244,585 | 636,362 | 1,693,583 | 3,870,180 | 2,901,412 | 76,190 | 1,303,201 | 4,831,479 | 805,001 | 351,465 | 58,850 |
| Returns $10,000 under $15,000 | 649,293 | 1,173,489 | (*) | (*) | 648,032 | 1,172,155 | 714,725 | 2,333,272 | 4,205,705 | 3,152,928 | 8,466 | 1,355,552 | 10,227,748 | 1,848,718 | 284,136 | 68,371 |
| Returns $15,000 or more | 584,634 | 1,164,465 | (*) | (*) | 584,091 | 1,164,120 | 2,302,262 | 16,120,430 | 10,044,617 | 7,522,466 | 7,641 | 2,879,255 | 68,020,539 | 20,352,567 | 774,357 | 322,331 |

Footnotes at end of table.

Table 1.14—RETURNS WITH NET GAIN FROM SALES OF CAPITAL ASSETS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Tax credits—Continued | | | | | | | | | | | | Tax liability | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Retirement income credit | | Investment credit | | Foreign tax credit | | Credit for contributions to candidates for public office | | Work Incentive Program credit | | Other tax credits | | Total | | Income tax after credits | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (80) | (81) | (82) | (83) | (84) | (85) | (86) | (87) | (88) | (89) | (90) | (91) | (92) | (93) | (94) | (95) |
| All returns, total | 320,853 | 41,207 | 869,999 | 329,370 | 88,218 | 82,367 | 352,201 | 5,617 | 609 | 249 | 2,008 | 459 | 6,143,288 | 23,482,908 | 5,881,765 | 22,624,192 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | (*) | (*) | 12,656 | 14,547 | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | 10,958 | 1,117 | (*) | (*) |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | 49,255 | 4,678 | 17,303 | 1,379 |
| $2,000 under $3,000 | (*) | (*) | 5,321 | 252 | - | - | (*) | (*) | - | - | - | - | 99,466 | 10,523 | 63,781 | 4,442 |
| $3,000 under $4,000 | 17,242 | 1,793 | 14,364 | 1,490 | (*) | (*) | 3,559 | 23 | - | - | (*) | (*) | 191,609 | 32,014 | 153,330 | 20,977 |
| $4,000 under $5,000 | 28,832 | 2,326 | 31,180 | 3,703 | (*) | (*) | 3,325 | 67 | - | - | - | - | 229,688 | 56,112 | 198,439 | 40,597 |
| $5,000 under $6,000 | 45,446 | 5,180 | 37,127 | 5,084 | - | - | 4,546 | 86 | - | - | - | - | 301,179 | 110,783 | 271,724 | 92,295 |
| $6,000 under $7,000 | 25,472 | 2,948 | 39,625 | 7,442 | (*) | (*) | 14,793 | 166 | - | - | - | - | 252,076 | 124,256 | 233,474 | 103,147 |
| $7,000 under $8,000 | 13,008 | 1,258 | 44,197 | 10,418 | (*) | (*) | 4,813 | 54 | - | - | - | - | 227,619 | 150,951 | 214,950 | 124,663 |
| $8,000 under $9,000 | 27,740 | 3,665 | 40,898 | 10,127 | 1,635 | 43 | 4,407 | 53 | - | - | - | - | 277,737 | 222,570 | 268,917 | 197,198 |
| $9,000 under $10,000 | 17,024 | 2,216 | 38,119 | 10,039 | | | 6,431 | 56 | - | - | - | - | 256,299 | 257,190 | 248,554 | 228,848 |
| $10,000 under $11,000 | 18,957 | 3,271 | 45,006 | 12,317 | 5,348 | 167 | 15,136 | 233 | (*) | (*) | - | - | 305,117 | 331,930 | 299,124 | 301,651 |
| $11,000 under $12,000 | 12,848 | 1,831 | 36,742 | 12,557 | | | 9,837 | 139 | - | - | - | - | 285,654 | 360,993 | 282,210 | 332,000 |
| $12,000 under $13,000 | 11,903 | 1,737 | 29,144 | 10,551 | (*) | (*) | 12,447 | 133 | - | - | (*) | (*) | 267,268 | 385,907 | 264,220 | 361,634 |
| $13,000 under $14,000 | 6,476 | 883 | 31,611 | 12,858 | (*) | (*) | 11,431 | 162 | - | - | - | - | 255,305 | 399,787 | 252,128 | 374,295 |
| $14,000 under $15,000 | 5,255 | 644 | 31,352 | 10,391 | (*) | (*) | 12,762 | 218 | - | - | - | - | 241,864 | 437,262 | 240,241 | 410,767 |
| $15,000 under $20,000 | 36,906 | 5,616 | 117,965 | 45,441 | 6,564 | 3,196 | 65,606 | 1,013 | - | - | (*) | (*) | 1,038,653 | 2,401,931 | 1,034,372 | 2,307,067 |
| $20,000 under $25,000 | 16,998 | 2,791 | 69,994 | 28,766 | 10,556 | 2,035 | 52,387 | 865 | (*) | (*) | (*) | (*) | 642,397 | 2,145,518 | 640,980 | 2,081,405 |
| $25,000 under $30,000 | 9,152 | 1,486 | 47,233 | 21,045 | 6,342 | 4,056 | 40,465 | 677 | - | - | | | 353,621 | 1,603,054 | 352,933 | 1,557,950 |
| $30,000 under $50,000 | 16,502 | 2,231 | 102,477 | 43,994 | 20,880 | 7,681 | 64,334 | 1,132 | (*) | (*) | 733 | 173 | 519,364 | 3,888,465 | 518,632 | 3,789,745 |
| $50,000 under $100,000 | 6,386 | 945 | 76,919 | 42,489 | 20,035 | 21,440 | 22,223 | 455 | 127 | 68 | | | 249,261 | 4,548,157 | 248,704 | 4,474,171 |
| $100,000 under $200,000 | 1,772 | 259 | 22,830 | 21,464 | 8,553 | 14,380 | 2,571 | 64 | (*) | (*) | 54 | 26 | 58,592 | 2,678,557 | 58,282 | 2,632,030 |
| $200,000 under $500,000 | 555 | 87 | 6,394 | 10,415 | 3,173 | 8,137 | 518 | 13 | 10 | 15 | 24 | 101 | 14,530 | 1,691,026 | 14,405 | 1,642,119 |
| $500,000 under $1,000,000 | 89 | 14 | 1,046 | 3,332 | 576 | 3,374 | 72 | 2 | 1 | (2) | 2 | (2) | 2,230 | 689,797 | 2,195 | 662,508 |
| $1,000,000 or more | 52 | 13 | 455 | 5,195 | 275 | 17,666 | 36 | 1 | - | - | 1 | 2 | 890 | 935,783 | 880 | 883,256 |
| Taxable returns, total | 302,570 | 39,432 | 761,707 | 273,716 | 87,669 | 78,323 | 348,874 | 5,555 | 609 | 249 | 1,724 | 424 | 5,885,432 | 23,418,239 | 5,881,765 | 22,624,192 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | 1,700 | 11,981 | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | 17,346 | 1,645 | 17,303 | 1,379 |
| $2,000 under $3,000 | - | - | (*) | (*) | - | - | (*) | (*) | - | - | - | - | 63,790 | 5,940 | 63,781 | 4,442 |
| $3,000 under $4,000 | 12,044 | 1,224 | 5,174 | 326 | (*) | (*) | 6,600 | 82 | - | - | - | - | 153,348 | 25,561 | 153,330 | 20,977 |
| $4,000 under $5,000 | 24,634 | 1,973 | 19,505 | 1,926 | (*) | (*) | | | - | - | - | - | 198,552 | 49,433 | 198,439 | 40,597 |
| $5,000 under $6,000 | 42,220 | 4,799 | 19,590 | 1,864 | - | - | 4,546 | 86 | - | - | - | - | 271,737 | 102,199 | 271,724 | 92,295 |
| $6,000 under $7,000 | 24,970 | 2,903 | 23,126 | 3,082 | (*) | (*) | 12,787 | 126 | - | - | - | - | 233,492 | 117,060 | 233,474 | 103,147 |
| $7,000 under $8,000 | 12,339 | 1,084 | 32,948 | 6,112 | (*) | (*) | 4,471 | 50 | - | - | - | - | 214,959 | 146,571 | 214,950 | 124,663 |
| $8,000 under $9,000 | 25,587 | 3,520 | 32,206 | 6,379 | 1,635 | 43 | 4,376 | 52 | - | - | - | - | 268,938 | 218,990 | 268,917 | 197,198 |
| $9,000 under $10,000 | 16,925 | 2,121 | 32,755 | 6,919 | | | 6,431 | 56 | - | - | - | - | 248,605 | 254,017 | 248,554 | 228,848 |
| $10,000 under $11,000 | 18,957 | 3,271 | 40,197 | 8,847 | 5,348 | 167 | 15,064 | 231 | (*) | (*) | - | - | 299,129 | 329,303 | 299,124 | 301,651 |
| $11,000 under $12,000 | 12,848 | 1,831 | 33,199 | 9,391 | | | 9,837 | 139 | - | - | - | - | 282,231 | 359,267 | 282,210 | 332,000 |
| $12,000 under $13,000 | 11,903 | 1,737 | 25,495 | 7,149 | (*) | (*) | 12,281 | 131 | - | - | (*) | (*) | 264,258 | 384,150 | 264,220 | 361,634 |
| $13,000 under $14,000 | 6,476 | 883 | 27,824 | 8,597 | (*) | (*) | 11,424 | 162 | - | - | - | - | 252,170 | 397,912 | 252,128 | 374,295 |
| $14,000 under $15,000 | 5,255 | 644 | 29,562 | 7,804 | (*) | (*) | 12,662 | 217 | - | - | - | - | 240,262 | 436,084 | 240,241 | 410,767 |
| $15,000 under $20,000 | 36,906 | 5,616 | 113,845 | 37,991 | 6,533 | 3,187 | 65,546 | 1,011 | - | - | (*) | (*) | 1,034,486 | 2,399,216 | 1,034,372 | 2,307,067 |
| $20,000 under $25,000 | 16,998 | 2,791 | 68,611 | 25,259 | 10,556 | 2,035 | 52,386 | 865 | (*) | (*) | (*) | (*) | 641,185 | 2,144,717 | 640,980 | 2,081,405 |
| $25,000 under $30,000 | 9,152 | 1,486 | 46,509 | 18,765 | 6,016 | 2,507 | 40,465 | 677 | - | - | | | 353,031 | 1,602,698 | 352,933 | 1,557,950 |
| $30,000 under $50,000 | 16,502 | 2,231 | 102,068 | 42,279 | 20,813 | 7,487 | 64,333 | 1,132 | (*) | (*) | 702 | 159 | 518,926 | 3,888,197 | 518,632 | 3,789,745 |
| $50,000 under $100,000 | 6,386 | 945 | 76,692 | 40,741 | 19,932 | 20,289 | 22,222 | 455 | 127 | 68 | | | 249,108 | 4,548,027 | 248,704 | 4,474,171 |
| $100,000 under $200,000 | 1,772 | 259 | 22,801 | 21,322 | 8,537 | 13,935 | 2,567 | 64 | (*) | (*) | 54 | 26 | 58,537 | 2,678,528 | 58,282 | 2,632,030 |
| $200,000 under $500,000 | 555 | 87 | 6,390 | 10,396 | 3,170 | 7,924 | 517 | 13 | 10 | 15 | 24 | 101 | 14,522 | 1,691,023 | 14,405 | 1,642,119 |
| $500,000 under $1,000,000 | 89 | 14 | 1,046 | 3,332 | 574 | 2,948 | 72 | 2 | 1 | (2) | 2 | (2) | 2,228 | 689,796 | 2,195 | 662,508 |
| $1,000,000 or more | 52 | 13 | 455 | 5,195 | 274 | 17,609 | 36 | 1 | - | - | 1 | 2 | 890 | 935,783 | 880 | 883,256 |
| Total nontaxable returns | 18,283 | 1,775 | 108,292 | 55,656 | 549 | 4,043 | 3,327 | 63 | - | - | 284 | 35 | 257,856 | 64,671 | - | - |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 48,312 | 4,132 | 50,865 | 5,445 | (*) | (*) | 7,386 | 96 | - | - | (*) | (*) | 593,632 | 118,990 | 434,840 | 67,443 |
| Returns $5,000 under $10,000 | 128,690 | 15,266 | 199,966 | 43,110 | 2,454 | 60 | 34,990 | 415 | - | - | - | - | 1,314,910 | 865,751 | 1,237,619 | 746,151 |
| Returns $10,000 under $15,000 | 55,439 | 8,366 | 173,855 | 58,675 | 6,822 | 322 | 61,613 | 885 | (*) | (*) | (*) | (*) | 1,355,208 | 1,915,879 | 1,337,923 | 1,780,347 |
| Returns $15,000 or more | 88,412 | 13,443 | 445,313 | 222,141 | 76,954 | 81,965 | 248,212 | 4,221 | 509 | 236 | 1,588 | 326 | 2,879,538 | 20,582,289 | 2,871,383 | 20,030,251 |

Footnotes at end of table.

Table 1.14—RETURNS WITH NET GAIN FROM SALES OF CAPITAL ASSETS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Tax liability—Continued | | | | | | | | Taxpayments | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Additional tax for tax preferences | | Tax from recomputing prior-year investment credit | | Self-employment tax | | Social security taxes on tip income | | Total | | Income tax withheld | | Estimated taxpayments | | Payment with request for extension of filing time | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (96) | (97) | (98) | (99) | (100) | (101) | (102) | (103) | (104) | (105) | (106) | (107) | (108) | (109) | (110) | (111) |
| All returns, total | 25,349 | 211,421 | 103,920 | 23,319 | 1,489,477 | 623,816 | 3,697 | 163 | 5,998,923 | 20,887,344 | 4,327,040 | 11,221,047 | 2,317,776 | 9,159,695 | 55,733 | 368,393 |
| No adjusted gross income | 1,700 | 11,768 | 1,872 | 796 | 9,668 | 1,983 | - | - | 45,555 | 48,375 | 20,695 | 23,264 | 11,123 | 20,050 | 819 | 2,223 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | 8,955 | 948 | - | - | 35,489 | 10,993 | 16,792 | 1,788 | 6,842 | 3,981 | | |
| $1,000 under $2,000 | 43 | 146 | 1,168 | 156 | 31,932 | 2,997 | - | - | 85,418 | 18,112 | 56,100 | 11,352 | 13,933 | 5,341 | 3,119 | 4,319 |
| $2,000 under $3,000 | (*) | (*) | 1,252 | 366 | 47,138 | 5,576 | - | - | 99,544 | 26,285 | 62,883 | 14,228 | 23,488 | 10,176 | | |
| $3,000 under $4,000 | 18 | 161 | 2,047 | 249 | 59,916 | 10,627 | - | - | 165,516 | 42,456 | 93,045 | 24,180 | 49,519 | 15,842 | | |
| $4,000 under $5,000 | (*) | (*) | 2,581 | 111 | 71,440 | 15,212 | (*) | (*) | 207,395 | 68,299 | 104,938 | 34,546 | 83,879 | 30,694 | 822 | 431 |
| $5,000 under $6,000 | (*) | (*) | 3,283 | 694 | 71,497 | 17,589 | - | - | 264,098 | 125,647 | 123,794 | 59,320 | 127,874 | 61,692 | (*) | (*) |
| $6,000 under $7,000 | 18 | 204 | 2,939 | 477 | 69,265 | 20,428 | - | - | 225,743 | 127,544 | 133,501 | 76,801 | 90,797 | 47,504 | | |
| $7,000 under $8,000 | (*) | (*) | 4,040 | 353 | 79,279 | 25,855 | (*) | (*) | 217,182 | 147,886 | 128,447 | 85,918 | 90,928 | 57,021 | 2,095 | 1,795 |
| $8,000 under $9,000 | 21 | 124 | 4,329 | 517 | 71,528 | 24,732 | - | - | 258,327 | 228,660 | 170,567 | 148,303 | 99,988 | 77,161 | 711 | 379 |
| $9,000 under $10,000 | 51 | 147 | 3,408 | 369 | 72,345 | 27,822 | (*) | (*) | 243,859 | 253,943 | 168,520 | 180,856 | 85,881 | 69,358 | 868 | 984 |
| $10,000 under $11,000 | (*) | (*) | 3,798 | 636 | 66,067 | 29,557 | (*) | (*) | 288,519 | 325,100 | 208,812 | 242,679 | 92,886 | 77,233 | 904 | 552 |
| $11,000 under $12,000 | 24 | 274 | 3,441 | 302 | 62,937 | 28,414 | (*) | (*) | 278,429 | 378,870 | 209,805 | 283,866 | 81,964 | 89,658 | 1,973 | 1,448 |
| $12,000 under $13,000 | 38 | 128 | 4,492 | 678 | 54,753 | 23,450 | (*) | (*) | 260,657 | 405,592 | 206,919 | 309,073 | 79,579 | 92,260 | | |
| $13,000 under $14,000 | 71 | 221 | 2,838 | 452 | 52,202 | 24,811 | (*) | (*) | 248,418 | 412,801 | 201,836 | 321,233 | 67,565 | 85,409 | 3,278 | 3,251 |
| $14,000 under $15,000 | (*) | (*) | 2,782 | 732 | 51,320 | 25,322 | (*) | (*) | 238,152 | 436,912 | 190,220 | 333,502 | 73,988 | 97,575 | 703 | 1,295 |
| $15,000 under $20,000 | 275 | 1,679 | 16,615 | 2,328 | 181,356 | 90,839 | | | 1,019,691 | 2,426,669 | 847,849 | 1,896,459 | 298,271 | 504,752 | 5,924 | 7,433 |
| $20,000 under $25,000 | 381 | 2,140 | 8,640 | 1,370 | 112,449 | 60,594 | | | 634,375 | 2,104,843 | 520,704 | 1,571,719 | 226,810 | 512,649 | 4,551 | 5,839 |
| $25,000 under $30,000 | 293 | 1,407 | 7,239 | 1,848 | 73,108 | 41,830 | 1,622 | 114 | 349,392 | 1,530,848 | 275,450 | 1,046,305 | 155,579 | 465,810 | 4,036 | 9,218 |
| $30,000 under $50,000 | 2,480 | 9,209 | 12,459 | 3,016 | 145,251 | 86,492 | | | 511,218 | 3,572,617 | 369,512 | 1,935,321 | 305,935 | 1,587,193 | 11,205 | 32,094 |
| $50,000 under $100,000 | 7,533 | 23,374 | 9,388 | 3,641 | 77,359 | 46,905 | | | 246,270 | 3,893,458 | 166,899 | 1,646,891 | 185,924 | 2,177,132 | 7,676 | 51,991 |
| $100,000 under $200,000 | 6,355 | 34,612 | 3,522 | 2,344 | 15,836 | 9,571 | 2 | 1 | 58,133 | 2,165,230 | 38,454 | 668,232 | 49,291 | 1,431,184 | 2,969 | 57,659 |
| $200,000 under $500,000 | 4,102 | 46,009 | 1,246 | 963 | 3,267 | 1,926 | 4 | 9 | 14,445 | 1,221,579 | 9,259 | 230,053 | 12,915 | 919,480 | 1,122 | 68,355 |
| $500,000 under $1,000,000 | 1,119 | 26,737 | 245 | 308 | 441 | 244 | - | - | 2,214 | 437,628 | 1,462 | 48,695 | 2,002 | 351,243 | 219 | 36,880 |
| $1,000,000 or more | 568 | 51,855 | 118 | 581 | 168 | 92 | - | - | 884 | 476,997 | 577 | 26,463 | 815 | 369,297 | 97 | 80,930 |
| Taxable returns, total | 25,349 | 211,421 | 85,162 | 19,343 | 1,237,896 | 563,126 | 3,697 | 163 | 5,512,156 | 20,661,809 | 4,079,531 | 11,110,949 | 2,210,090 | 9,069,652 | 50,892 | 362,201 |
| No adjusted gross income | 1,700 | 11,768 | 92 | 139 | 146 | 74 | - | - | 1,252 | 11,266 | 559 | 4,302 | 751 | 5,247 | 94 | 1,457 |
| $1 under $1,000 | (*) | (*) | - | - | (*) | (*) | - | - | (*) | (*) | | | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 43 | 146 | (*) | (*) | (*) | (*) | - | - | 6,222 | 645 | 6,221 | 674 | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | (*) | (*) | (*) | (*) | 12,459 | 1,359 | - | - | 35,197 | 7,098 | 27,848 | 5,034 | 8,247 | 1,955 | (*) | (*) |
| $3,000 under $4,000 | 18 | 161 | 573 | 72 | 22,146 | 4,352 | - | - | 95,113 | 25,919 | 58,621 | 15,428 | 35,560 | 10,090 | (*) | (*) |
| $4,000 under $5,000 | (*) | (*) | (*) | (*) | 40,794 | 8,615 | (*) | (*) | 157,227 | 52,718 | 79,334 | 26,596 | 72,131 | 24,522 | (*) | (*) |
| $5,000 under $6,000 | (*) | (*) | (*) | (*) | 43,079 | 9,506 | - | - | 225,336 | 110,117 | 106,083 | 52,972 | 119,935 | 55,112 | (*) | (*) |
| $6,000 under $7,000 | 18 | 204 | 2,013 | 341 | 50,809 | 13,368 | - | - | 201,890 | 118,069 | 122,298 | 72,783 | 85,134 | 43,647 | | |
| $7,000 under $8,000 | (*) | (*) | 2,214 | 164 | 66,807 | 21,664 | (*) | (*) | 195,803 | 137,366 | 115,270 | 78,501 | 87,575 | 54,995 | 1,996 | 1,766 |
| $8,000 under $9,000 | 21 | 124 | 3,239 | 396 | 63,015 | 21,272 | - | - | 242,798 | 214,414 | 163,434 | 141,960 | 96,275 | 70,234 | | |
| $9,000 under $10,000 | 51 | 147 | 2,529 | 280 | 64,651 | 24,738 | (*) | (*) | 232,963 | 247,709 | 165,723 | 178,693 | 80,795 | 65,979 | 1,404 | 1,166 |
| $10,000 under $11,000 | (*) | (*) | 2,974 | 515 | 60,178 | 27,051 | (*) | (*) | 281,682 | 321,423 | 206,241 | 240,494 | 91,285 | 76,205 | (*) | (*) |
| $11,000 under $12,000 | 24 | 274 | 2,976 | 253 | 59,522 | 26,737 | (*) | (*) | 272,756 | 374,273 | 207,137 | 280,887 | 80,961 | 88,415 | 1,972 | 1,447 |
| $12,000 under $13,000 | 38 | 128 | 4,055 | 544 | 51,743 | 21,828 | (*) | (*) | 257,265 | 402,292 | 205,557 | 306,830 | 79,042 | 91,646 | (*) | (*) |
| $13,000 under $14,000 | 71 | 221 | 2,459 | 319 | 49,067 | 23,068 | (*) | (*) | 244,598 | 408,815 | 200,502 | 319,454 | 66,625 | 83,449 | | |
| $14,000 under $15,000 | (*) | (*) | 2,342 | 332 | 49,818 | 24,544 | (*) | (*) | 236,075 | 434,995 | 189,368 | 332,428 | 73,420 | 96,911 | 1,834 | 3,189 |
| $15,000 under $20,000 | 275 | 1,679 | 15,329 | 1,898 | 177,190 | 88,555 | | | 1,014,512 | 2,418,305 | 845,857 | 1,893,716 | 296,079 | 499,728 | 5,921 | 7,432 |
| $20,000 under $25,000 | 381 | 2,140 | 8,572 | 1,341 | 111,240 | 59,822 | | | 631,924 | 2,098,214 | 519,740 | 1,569,095 | 225,446 | 508,817 | 4,520 | 5,824 |
| $25,000 under $30,000 | 293 | 1,407 | 7,022 | 1,756 | 72,553 | 41,566 | 1,622 | 114 | 347,911 | 1,524,948 | 274,629 | 1,041,653 | 154,876 | 464,656 | 4,036 | 9,218 |
| $30,000 under $50,000 | 2,480 | 9,209 | 12,387 | 2,978 | 144,841 | 86,263 | | | 510,307 | 3,565,820 | 368,824 | 1,932,405 | 305,369 | 1,583,424 | 11,198 | 32,069 |
| $50,000 under $100,000 | 7,533 | 23,374 | 9,354 | 3,588 | 77,232 | 46,828 | | | 245,818 | 3,889,157 | 166,654 | 1,644,910 | 185,645 | 2,175,173 | 7,672 | 51,949 |
| $100,000 under $200,000 | 6,355 | 34,612 | 3,505 | 2,339 | 15,794 | 9,547 | 2 | 1 | 57,991 | 2,163,094 | 38,359 | 667,398 | 49,220 | 1,430,037 | 2,958 | 57,565 |
| $200,000 under $500,000 | 4,102 | 46,009 | 1,242 | 963 | 3,262 | 1,924 | 4 | 9 | 14,408 | 1,220,814 | 9,237 | 229,745 | 12,891 | 919,031 | 1,122 | 68,355 |
| $500,000 under $1,000,000 | 1,119 | 26,737 | 244 | 308 | 440 | 243 | - | - | 2,210 | 437,278 | 1,459 | 48,560 | 1,999 | 351,029 | 219 | 36,880 |
| $1,000,000 or more | 568 | 51,855 | 118 | 581 | 168 | 92 | - | - | 883 | 476,955 | 576 | 26,431 | 814 | 369,287 | 97 | 80,930 |
| Total nontaxable returns | - | - | 18,758 | 3,978 | 251,581 | 60,687 | - | - | 486,767 | 225,533 | 247,509 | 110,102 | 107,686 | 90,039 | 4,841 | 6,193 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 1,899 | 12,494 | 9,098 | 1,710 | 229,049 | 37,343 | (*) | (*) | 638,917 | 214,520 | 354,453 | 109,358 | 188,784 | 86,083 | 4,760 | 6,972 |
| Returns $5,000 under $10,000 | 112 | 760 | 17,999 | 2,410 | 363,914 | 116,427 | (*) | (*) | 1,209,209 | 883,680 | 724,829 | 551,198 | 495,468 | 312,736 | 6,316 | 4,475 |
| Returns $10,000 under $15,000 | 232 | 1,144 | 17,351 | 2,800 | 287,279 | 131,554 | (*) | (*) | 1,314,175 | 1,959,274 | 1,017,592 | 1,490,354 | 395,982 | 442,134 | 6,858 | 6,547 |
| Returns $15,000 or more | 23,106 | 197,021 | 59,472 | 16,400 | 609,235 | 338,493 | 1,628 | 124 | 2,836,622 | 17,829,868 | 2,230,166 | 9,070,140 | 1,237,542 | 8,318,741 | 37,799 | 350,399 |

Footnotes at end of table.

Table 1.14--RETURNS WITH NET GAIN FROM SALES OF CAPITAL ASSETS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Taxpayments--Continued | | | | | | Tax due at time of filing | | Overpayments | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Excess social security taxes withheld | | Credit for tax on certain gasoline, fuel, and oil | | Other taxpayments | | | | Total | | Refund | | Credit on 1973 tax | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (112) | (113) | (114) | (115) | (116) | (117) | (118) | (119) | (120) | (121) | (122) | (123) | (124) | (125) |
| All returns, total | 399,908 | 72,248 | 649,715 | 50,473 | 21,553 | 15,486 | 2,946,362 | 5,149,836 | 3,472,083 | 2,554,347 | 2,786,170 | 1,746,847 | 819,201 | 807,501 |
| No adjusted gross income | 1,072 | 429 | 20,284 | 2,246 | 38 | 164 | 7,048 | 7,305 | 40,834 | 41,151 | 35,173 | 31,221 | 7,038 | 9,930 |
| $1 under $1,000 | 510 | 63 | 13,071 | 1,023 | (*) | (*) | 7,721 | 587 | 32,741 | 10,463 | 30,883 | 6,957 | 4,813 | 3,506 |
| $1,000 under $2,000 | | | 22,599 | 1,329 | (*) | (*) | 37,510 | 3,350 | 72,706 | 16,784 | 68,888 | 14,368 | 6,241 | 2,415 |
| $2,000 under $3,000 | | | 24,422 | 1,660 | - | - | 64,712 | 5,917 | 75,894 | 21,679 | 69,193 | 17,997 | 8,961 | 3,682 |
| $3,000 under $4,000 | 827 | 45 | 37,649 | 2,310 | (*) | (*) | 112,891 | 15,598 | 119,406 | 26,044 | 97,249 | 22,282 | 24,678 | 3,762 |
| $4,000 under $5,000 | | | 41,840 | 2,636 | (*) | (*) | 122,726 | 21,577 | 131,499 | 33,802 | 104,929 | 25,859 | 33,428 | 7,944 |
| $5,000 under $6,000 | 1,453 | 108 | 41,977 | 3,206 | (*) | (*) | 138,257 | 32,553 | 174,859 | 47,417 | 114,163 | 33,646 | 67,255 | 13,771 |
| $6,000 under $7,000 | (*) | (*) | 39,051 | 2,998 | (*) | (*) | 121,922 | 35,485 | 137,053 | 38,773 | 105,965 | 29,581 | 38,747 | 9,192 |
| $7,000 under $8,000 | 2,472 | 238 | 42,248 | 3,054 | (*) | (*) | 118,207 | 48,858 | 118,563 | 45,793 | 91,876 | 36,257 | 33,146 | 9,536 |
| $8,000 under $9,000 | 4,634 | 282 | 32,603 | 2,530 | (*) | (*) | 134,320 | 56,500 | 150,569 | 62,589 | 118,108 | 50,809 | 36,124 | 11,780 |
| $9,000 under $10,000 | 9,362 | 421 | 32,245 | 2,314 | (*) | (*) | 118,617 | 58,576 | 141,467 | 55,329 | 120,305 | 44,528 | 23,012 | 10,801 |
| $10,000 under $11,000 | 15,546 | 929 | 36,228 | 2,981 | (*) | (*) | 129,713 | 77,392 | 174,971 | 70,562 | 147,287 | 59,948 | 33,237 | 10,614 |
| $11,000 under $12,000 | 21,377 | 1,585 | 30,237 | 2,313 | - | - | 115,641 | 64,855 | 172,074 | 82,731 | 146,672 | 71,425 | 28,823 | 11,306 |
| $12,000 under $13,000 | 16,332 | 1,239 | 21,758 | 1,658 | (*) | (*) | 101,563 | 60,266 | 166,059 | 79,951 | 148,969 | 69,663 | 24,321 | 10,287 |
| $13,000 under $14,000 | 23,539 | 1,946 | 23,485 | 1,876 | (*) | (*) | 100,034 | 60,793 | 155,245 | 73,807 | 135,394 | 63,197 | 23,906 | 10,610 |
| $14,000 under $15,000 | 22,995 | 2,938 | 22,556 | 1,602 | (*) | (*) | 105,812 | 71,753 | 136,434 | 71,404 | 117,337 | 59,512 | 20,922 | 11,891 |
| $15,000 under $20,000 | 89,562 | 11,190 | 71,400 | 5,788 | 4,712 | 1,047 | 414,657 | 333,095 | 624,026 | 357,836 | 533,166 | 295,939 | 107,561 | 61,897 |
| $20,000 under $25,000 | 63,186 | 11,615 | 31,931 | 2,664 | 1,575 | 357 | 300,381 | 300,624 | 342,976 | 259,949 | 282,774 | 206,778 | 74,021 | 53,171 |
| $25,000 under $30,000 | 35,347 | 7,199 | 17,798 | 1,755 | 2,050 | 560 | 183,260 | 250,982 | 171,062 | 178,775 | 131,716 | 130,869 | 48,346 | 47,910 |
| $30,000 under $50,000 | 46,582 | 12,151 | 28,139 | 2,371 | 3,047 | 3,487 | 291,131 | 705,388 | 228,314 | 389,554 | 140,226 | 230,121 | 104,066 | 159,434 |
| $50,000 under $100,000 | 31,439 | 12,155 | 12,707 | 1,272 | 3,050 | 4,017 | 166,550 | 968,884 | 82,821 | 314,184 | 38,234 | 145,712 | 52,993 | 168,473 |
| $100,000 under $200,000 | 9,735 | 5,379 | 3,847 | 515 | 1,230 | 2,260 | 40,878 | 666,806 | 17,677 | 153,479 | 6,193 | 58,790 | 13,571 | 94,689 |
| $200,000 under $500,000 | 2,699 | 1,846 | 1,268 | 254 | 451 | 1,591 | 10,480 | 548,948 | 4,049 | 79,501 | 1,221 | 26,871 | 3,360 | 52,630 |
| $500,000 under $1,000,000 | 402 | 273 | 233 | 60 | 96 | 476 | 1,643 | 276,371 | 584 | 24,202 | 182 | 7,930 | 471 | 16,272 |
| $1,000,000 or more | 175 | 140 | 139 | 58 | 41 | 108 | 688 | 477,373 | 200 | 18,588 | 67 | 6,591 | 160 | 11,998 |
| Taxable returns, total | 394,472 | 71,410 | 443,207 | 32,617 | 19,154 | 14,977 | 2,759,456 | 5,112,650 | 3,116,281 | 2,356,224 | 2,471,747 | 1,592,525 | 760,565 | 763,701 |
| No adjusted gross income | 182 | 115 | 140 | 34 | (*) | (*) | 880 | 6,256 | 815 | 5,541 | 411 | 3,730 | 478 | 1,810 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | - | - | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $1,000 under $2,000 | - | - | (*) | (*) | - | - | 13,119 | 1,461 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 213 | 23 | 1,713 | 52 | - | - | 38,268 | 3,517 | 25,522 | 4,676 | 24,066 | 4,436 | 1,806 | 240 |
| $3,000 under $4,000 | | | 6,778 | 365 | - | - | 82,966 | 11,819 | 70,382 | 12,177 | 52,668 | 10,062 | 18,859 | 2,115 |
| $4,000 under $5,000 | | | 21,514 | 1,194 | (*) | (*) | 97,756 | 17,406 | 98,558 | 20,690 | 76,077 | 14,923 | 27,769 | 5,768 |
| $5,000 under $6,000 | (*) | (*) | 20,581 | 1,214 | (*) | (*) | 118,041 | 27,790 | 153,696 | 35,708 | 98,576 | 26,013 | 60,962 | 9,695 |
| $6,000 under $7,000 | 2,735 | 272 | 22,066 | 1,428 | (*) | (*) | 107,328 | 31,407 | 125,913 | 32,416 | 96,880 | 24,979 | 35,935 | 7,437 |
| $7,000 under $8,000 | | | 31,620 | 2,018 | (*) | (*) | 110,636 | 46,389 | 104,223 | 37,184 | 78,616 | 28,166 | 31,541 | 9,018 |
| $8,000 under $9,000 | 3,959 | 241 | 25,333 | 1,643 | (*) | (*) | 127,736 | 54,444 | 141,202 | 49,869 | 109,348 | 38,746 | 35,439 | 11,123 |
| $9,000 under $10,000 | 9,028 | 387 | 28,065 | 1,805 | (*) | (*) | 114,037 | 56,591 | 134,568 | 50,284 | 116,296 | 42,151 | 19,747 | 8,133 |
| $10,000 under $11,000 | 15,544 | 928 | 32,361 | 2,519 | (*) | (*) | 125,780 | 75,558 | 171,526 | 67,678 | 144,718 | 57,496 | 32,066 | 10,182 |
| $11,000 under $12,000 | 21,346 | 1,571 | 27,508 | 1,953 | - | - | 113,625 | 63,828 | 168,417 | 78,833 | 143,310 | 68,206 | 27,898 | 10,628 |
| $12,000 under $13,000 | 16,325 | 1,236 | 19,598 | 1,423 | - | - | 99,136 | 59,054 | 164,294 | 77,196 | 147,365 | 67,144 | 24,087 | 10,051 |
| $13,000 under $14,000 | 23,538 | 1,945 | 21,520 | 1,631 | (*) | (*) | 97,737 | 59,601 | 153,438 | 70,504 | 134,176 | 61,375 | 23,045 | 9,129 |
| $14,000 under $15,000 | 22,794 | 2,893 | 21,275 | 1,469 | (*) | (*) | 104,763 | 71,054 | 135,332 | 69,965 | 116,691 | 58,368 | 20,464 | 11,597 |
| $15,000 under $20,000 | 89,436 | 11,168 | 68,354 | 5,216 | 4,709 | 1,046 | 411,989 | 331,715 | 621,129 | 350,807 | 530,960 | 291,812 | 105,691 | 58,996 |
| $20,000 under $25,000 | 63,156 | 11,602 | 31,207 | 2,519 | 1,575 | 357 | 299,723 | 300,282 | 341,017 | 253,779 | 281,297 | 202,500 | 73,213 | 51,279 |
| $25,000 under $30,000 | 35,280 | 7,189 | 17,430 | 1,672 | 2,050 | 560 | 182,834 | 250,764 | 169,827 | 173,014 | 130,840 | 126,209 | 47,715 | 46,804 |
| $30,000 under $50,000 | 46,496 | 12,114 | 27,994 | 2,321 | 3,047 | 3,487 | 290,902 | 705,252 | 227,483 | 382,875 | 139,773 | 225,912 | 103,514 | 156,963 |
| $50,000 under $100,000 | 31,371 | 12,120 | 12,678 | 1,266 | 3,019 | 3,739 | 166,528 | 968,863 | 82,373 | 309,992 | 37,917 | 142,258 | 52,830 | 167,734 |
| $100,000 under $200,000 | 9,698 | 5,339 | 3,830 | 503 | 1,227 | 2,252 | 40,862 | 666,799 | 17,546 | 151,365 | 6,094 | 57,103 | 13,533 | 94,263 |
| $200,000 under $500,000 | 2,690 | 1,838 | 1,264 | 254 | 451 | 1,591 | 10,479 | 548,947 | 4,012 | 78,738 | 1,196 | 26,265 | 3,341 | 52,474 |
| $500,000 under $1,000,000 | 402 | 273 | 233 | 60 | 96 | 476 | 1,643 | 276,371 | 580 | 23,853 | 180 | 7,604 | 469 | 16,249 |
| $1,000,000 or more | 175 | 140 | 139 | 58 | 41 | 108 | 688 | 477,373 | 199 | 18,546 | 66 | 6,548 | 160 | 11,998 |
| Total nontaxable returns | 5,436 | 837 | 206,508 | 17,853 | 2,399 | 508 | 186,906 | 37,185 | 355,802 | 198,120 | 314,423 | 154,318 | 58,636 | 43,799 |
| All returns, summary: | | | | | | | | | | | | | | |
| Returns under $5,000 | 2,409 | 536 | 159,865 | 11,203 | 2,561 | 367 | 352,608 | 54,334 | 473,080 | 149,923 | 406,315 | 118,684 | 85,159 | 31,239 |
| Returns $5,000 under $10,000 | 18,583 | 1,126 | 188,124 | 14,103 | (*) | (*) | 631,323 | 231,972 | 722,511 | 249,901 | 550,417 | 194,821 | 198,284 | 55,079 |
| Returns $10,000 under $15,000 | 99,789 | 8,637 | 134,264 | 10,430 | (*) | (*) | 552,763 | 335,059 | 804,783 | 378,453 | 695,659 | 323,745 | 131,209 | 54,708 |
| Returns $15,000 or more | 279,127 | 61,949 | 167,462 | 14,736 | 16,252 | 13,903 | 1,409,668 | 4,528,469 | 1,471,709 | 1,776,068 | 1,133,779 | 1,109,596 | 404,549 | 666,473 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]Adjusted gross income less deficit. [2]Less than $500.

NOTE: Amount detail may not add to total because of rounding.

Table 1.15—RETURNS WITH PRESIDENTIAL ELECTION CAMPAIGN FUND STATEMENT: SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Number of returns | Adjusted gross income | Salaries and wages (gross) | | Total deductions | Standard deduction | | Itemized deductions | | Political contribution deduction | | Exemptions | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| Total | 1,517,046 | 24,459,699 | 1,377,029 | 19,320,886 | 4,597,492 | 680,985 | 1,050,441 | 836,061 | 3,547,051 | 101,174 | 6,505 | 1,517,046 | 3,451,630 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | - | - | (*) | (*) | (*) | - | - | - | - | (*) | (*) |
| $2,000 under $3,000 | 39,867 | 103,982 | 36,439 | 98,284 | 48,823 | 39,867 | 48,823 | - | - | - | - | 39,867 | 33,371 |
| $3,000 under $4,000 | 40,014 | 139,996 | 31,841 | 104,791 | 48,448 | 37,053 | 45,399 | (*) | (*) | (*) | (*) | 40,014 | 37,227 |
| $4,000 under $5,000 | 64,228 | 286,311 | 56,280 | 236,978 | 85,296 | 57,593 | 73,681 | 6,635 | 11,614 | (*) | (*) | 64,228 | 79,676 |
| $5,000 under $6,000 | 76,509 | 424,659 | 58,061 | 271,704 | 105,997 | 55,782 | 69,168 | 20,727 | 36,829 | (*) | (*) | 76,509 | 130,940 |
| $6,000 under $7,000 | 69,632 | 454,414 | 53,543 | 316,507 | 98,320 | 54,951 | 70,071 | 14,681 | 28,249 | | | 69,632 | 122,215 |
| $7,000 under $8,000 | 65,707 | 492,132 | 57,828 | 413,073 | 102,358 | 39,723 | 50,431 | 25,984 | 51,927 | 9,508 | 181 | 65,707 | 127,490 |
| $8,000 under $9,000 | 72,295 | 618,471 | 62,815 | 503,543 | 120,234 | 48,450 | 63,297 | 23,845 | 56,937 | | | 72,295 | 146,969 |
| $9,000 under $10,000 | 84,849 | 807,653 | 80,379 | 729,400 | 158,362 | 47,854 | 66,936 | 36,995 | 91,426 | | | 84,849 | 178,790 |
| $10,000 under $11,000 | 81,138 | 848,865 | 75,983 | 737,264 | 160,574 | 46,582 | 73,230 | 34,556 | 87,344 | (*) | (*) | 81,138 | 178,982 |
| $11,000 under $12,000 | 83,099 | 956,040 | 78,662 | 853,762 | 185,590 | 39,818 | 68,738 | 43,281 | 116,852 | 3,425 | 98 | 83,099 | 183,775 |
| $12,000 under $13,000 | 94,925 | 1,191,142 | 90,937 | 1,088,589 | 236,789 | 39,972 | 75,378 | 54,953 | 161,412 | (*) | (*) | 94,925 | 240,445 |
| $13,000 under $14,000 | 68,297 | 922,455 | 63,902 | 811,134 | 189,809 | 19,964 | 39,823 | 48,333 | 149,986 | 5,247 | 157 | 68,297 | 160,613 |
| $14,000 under $15,000 | 69,070 | 1,002,751 | 65,082 | 879,625 | 179,863 | 33,326 | 65,824 | 35,744 | 114,039 | 3,068 | 101 | 69,070 | 167,999 |
| $15,000 under $20,000 | 280,078 | 4,832,191 | 268,622 | 4,403,906 | 855,338 | 88,731 | 177,462 | 191,347 | 677,876 | 14,054 | 1,240 | 280,078 | 729,974 |
| $20,000 under $25,000 | 141,460 | 3,145,996 | 134,817 | 2,783,942 | 533,599 | 21,478 | 42,956 | 119,982 | 490,643 | 14,547 | 754 | 141,460 | 391,145 |
| $25,000 under $30,000 | 65,601 | 1,787,924 | 61,350 | 1,478,392 | 297,141 | 6,614 | 13,228 | 58,987 | 283,913 | 8,836 | 623 | 65,601 | 182,465 |
| $30,000 under $50,000 | 83,780 | 3,130,939 | 71,924 | 2,206,910 | 549,274 | 2,653 | 5,306 | 81,127 | 543,968 | 20,197 | 1,670 | 83,780 | 249,836 |
| $50,000 under $100,000 | 28,822 | 1,905,190 | 22,813 | 978,055 | 328,704 | 288 | 576 | 28,534 | 328,128 | 12,740 | 1,047 | 28,822 | 88,339 |
| $100,000 under $200,000 | 5,896 | 772,189 | 4,568 | 303,851 | 145,532 | 29 | 58 | 5,867 | 145,474 | 3,817 | 330 | 5,896 | 16,967 |
| $200,000 under $500,000 | 1,279 | 363,961 | 982 | 96,616 | 80,991 | 5 | 10 | 1,274 | 80,981 | 874 | 78 | 1,279 | 3,543 |
| $500,000 under $1,000,000 | 188 | 128,775 | 151 | 18,618 | 37,185 | - | - | 188 | 37,185 | 146 | 14 | 188 | 522 |
| $1,000,000 or more | 60 | 143,356 | 50 | 5,942 | 49,219 | - | - | 60 | 49,219 | 48 | 4 | 60 | 158 |
| Returns under $5,000 | 144,361 | 530,596 | 124,560 | 440,053 | 182,613 | 134,765 | 167,950 | 9,596 | 14,663 | (*) | (*) | 144,361 | 150,462 |
| Returns $5,000 under $10,000 | 368,992 | 2,797,329 | 312,626 | 2,234,226 | 585,271 | 246,760 | 319,903 | 122,232 | 265,368 | 9,759 | 183 | 368,992 | 706,402 |
| Returns $10,000 under $15,000 | 396,529 | 4,921,252 | 374,566 | 4,370,375 | 952,625 | 179,662 | 322,992 | 216,867 | 629,633 | 15,283 | 540 | 396,529 | 931,814 |
| Returns $15,000 or more | 607,164 | 16,210,521 | 565,277 | 12,276,231 | 2,876,983 | 119,798 | 239,596 | 487,366 | 2,637,387 | 75,259 | 5,760 | 607,164 | 1,662,948 |

| Size of adjusted gross income | Income subject to tax | | Income tax before credits | Credit for contributions to candidates for public office | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) |
| Total | 1,517,046 | 16,337,623 | 3,854,339 | 283,504 | 3,952 | 1,514,111 | 3,822,421 | 1,514,125 | 3,831,934 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | (*) | - | - | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 39,867 | 21,789 | 3,116 | (*) | (*) | 39,805 | 3,017 | 39,805 | 3,017 |
| $3,000 under $4,000 | 40,014 | 54,321 | 8,161 | 5,549 | 38 | 39,656 | 8,033 | 39,656 | 8,033 |
| $4,000 under $5,000 | 64,228 | 121,339 | 19,021 | 7,468 | 90 | 63,944 | 18,840 | 63,944 | 18,840 |
| $5,000 under $6,000 | 76,509 | 187,723 | 30,223 | 11,626 | 144 | 75,970 | 29,142 | 75,970 | 29,142 |
| $6,000 under $7,000 | 69,632 | 233,879 | 38,300 | 14,770 | 136 | 69,260 | 37,413 | 69,260 | 37,413 |
| $7,000 under $8,000 | 65,707 | 262,285 | 44,837 | 2,298 | 23 | 65,190 | 44,406 | 65,190 | 44,406 |
| $8,000 under $9,000 | 72,295 | 351,269 | 61,520 | 20,422 | 223 | 72,030 | 60,184 | 72,030 | 60,184 |
| $9,000 under $10,000 | 84,849 | 470,501 | 81,280 | 11,191 | 179 | 84,772 | 80,199 | 84,776 | 80,206 |
| $10,000 under $11,000 | 81,138 | 508,807 | 89,423 | 13,007 | 171 | 81,137 | 88,553 | 81,137 | 88,553 |
| $11,000 under $12,000 | 83,099 | 586,538 | 105,661 | 14,031 | 150 | 82,993 | 105,100 | 82,996 | 105,104 |
| $12,000 under $13,000 | 94,925 | 713,560 | 127,217 | 18,105 | 239 | 94,925 | 126,185 | 94,925 | 126,185 |
| $13,000 under $14,000 | 68,297 | 571,651 | 103,685 | 10,349 | 113 | 68,297 | 103,381 | 68,297 | 103,381 |
| $14,000 under $15,000 | 69,070 | 654,739 | 121,989 | 13,977 | 222 | 69,070 | 120,795 | 69,070 | 120,795 |
| $15,000 under $20,000 | 280,078 | 3,242,565 | 625,353 | 53,208 | 870 | 279,903 | 620,497 | 279,903 | 620,527 |
| $20,000 under $25,000 | 141,460 | 2,216,104 | 458,896 | 27,963 | 461 | 141,312 | 455,566 | 141,312 | 455,618 |
| $25,000 under $30,000 | 65,601 | 1,302,972 | 290,116 | 16,912 | 292 | 65,601 | 288,593 | 65,601 | 288,604 |
| $30,000 under $50,000 | 83,780 | 2,312,985 | 598,610 | 21,970 | 422 | 83,776 | 594,253 | 83,779 | 594,566 |
| $50,000 under $100,000 | 28,822 | 1,465,267 | 512,792 | 4,086 | 79 | 28,799 | 508,747 | 28,800 | 509,330 |
| $100,000 under $200,000 | 5,896 | 601,738 | 268,750 | 347 | 9 | 5,895 | 266,143 | 5,896 | 267,639 |
| $200,000 under $500,000 | 1,279 | 273,913 | 147,567 | 65 | 2 | 1,276 | 146,010 | 1,278 | 148,406 |
| $500,000 under $1,000,000 | 188 | 89,942 | 55,053 | 8 | (1) | 188 | 54,771 | 188 | 56,121 |
| $1,000,000 or more | 60 | 93,664 | 62,759 | 3 | (1) | 60 | 62,583 | 60 | 65,854 |
| Returns under $5,000 | 144,361 | 197,521 | 30,308 | 29,166 | 216 | 143,657 | 29,900 | 143,657 | 29,900 |
| Returns $5,000 under $10,000 | 368,992 | 1,505,656 | 256,160 | 60,307 | 705 | 367,222 | 251,343 | 367,226 | 251,350 |
| Returns $10,000 under $15,000 | 396,529 | 3,035,295 | 547,975 | 69,469 | 896 | 396,422 | 544,014 | 396,425 | 544,018 |
| Returns $15,000 or more | 607,164 | 11,599,150 | 3,019,897 | 124,562 | 2,134 | 606,810 | 2,997,162 | 606,817 | 3,006,666 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]Less than $500.

NOTE: Amount detail may not add to total because of rounding.

Table 1.16—RETURNS WITH TAX EXEMPT INCOME EARNED ABROAD: SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Number of returns | Number of returns by status under which exemption was claimed | | | Total earned income from sources outside the United States | Amount tax exempt | Adjusted gross income | Salaries and wages | |
|---|---|---|---|---|---|---|---|---|---|
| | | Bona fide residence | Physical presence | Not indicated | | | | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Total | 101,832 | 2,388 | - | 99,444 | 1,867,936 | 1,381,696 | [1]810,011 | 49,811 | 646,858 |
| No adjusted gross income | 25,799 | - | - | 25,799 | 215,379 | 214,857 | -3,220 | (*) | (*) |
| $1 under $5,000 | 42,044 | - | - | 42,044 | 601,471 | 567,447 | 70,595 | 18,000 | 77,276 |
| $5,000 under $10,000 | 12,471 | (*) | - | 10,484 | 283,354 | 221,968 | 83,223 | 9,730 | 55,709 |
| $10,000 under $15,000 | (*) | - | - | (*) | (*) | (*) | (*) | (*) | (*) |
| $15,000 under $20,000 | 4,978 | - | - | 4,978 | 121,341 | 76,806 | 86,367 | 4,557 | 71,856 |
| $20,000 under $25,000 | 3,772 | (*) | - | 3,518 | 105,134 | 58,464 | 82,864 | 3,700 | 77,958 |
| $25,000 under $30,000 | 3,198 | - | - | 3,198 | 117,775 | 48,354 | 89,596 | 3,135 | 80,214 |
| $30,000 under $50,000 | 3,363 | (*) | - | 3,338 | 172,712 | 69,300 | 137,123 | 3,183 | 117,212 |
| $50,000 under $100,000 | 1,777 | (*) | - | 1,676 | 106,926 | 38,256 | 117,706 | 1,554 | 73,987 |
| $100,000 under $200,000 | 427 | (*) | - | 411 | 33,184 | 8,079 | 56,593 | 379 | 29,069 |
| $200,000 under $500,000 | 83 | 3 | - | 80 | 10,664 | 1,926 | 21,818 | 69 | 8,924 |
| $500,000 or more | 6 | 2 | - | 4 | 514 | 140 | 18,382 | 6 | 362 |

| Size of adjusted gross income | Dividends in adjusted gross income | | Interest received | | Total deductions | Standard deduction | | Itemized deductions | |
|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Amount | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount |
| | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
| Total | 34,280 | 56,172 | 48,566 | 45,254 | 153,090 | 42,674 | 53,411 | 33,359 | 99,681 |
| No adjusted gross income | (*) | (*) | (*) | (*) | - | - | - | - | - |
| $1 under $5,000 | 16,821 | 2,891 | 23,137 | 10,603 | 49,429 | 31,182 | 37,797 | (*) | (*) |
| $5,000 under $10,000 | 6,889 | 4,332 | 8,299 | 1,569 | 15,104 | 8,012 | 9,118 | 8,373 | 14,739 |
| $10,000 under $15,000 | | | (*) | (*) | (*) | | | | |
| $15,000 under $20,000 | 4,463 | 2,399 | 3,555 | 2,299 | 14,709 | | | 3,294 | 11,552 |
| $20,000 under $25,000 | | | 2,756 | 3,781 | 11,329 | 3,026 | 5,842 | 2,938 | 9,661 |
| $25,000 under $30,000 | 1,866 | 2,094 | 3,167 | 6,444 | 8,167 | | | 2,690 | 7,151 |
| $30,000 under $50,000 | 2,223 | 5,859 | 3,245 | 5,483 | 13,122 | | | 3,012 | 12,674 |
| $50,000 under $100,000 | 1,547 | 13,674 | 1,641 | 5,833 | 11,402 | 450 | 646 | 1,686 | 11,220 |
| $100,000 under $200,000 | 388 | 8,320 | 393 | 3,118 | 6,759 | | | 419 | 6,743 |
| $200,000 under $500,000 | 76 | 2,967 | 79 | 1,422 | 3,297 | 4 | 8 | 79 | 3,289 |
| $500,000 or more | 6 | 13,567 | 5 | 1,917 | 11,019 | - | - | 6 | 11,019 |

| Size of adjusted gross income | Exemptions | | Income subject to tax | | Income tax before credits | Foreign tax credit | | Tax liability | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | Total | | Income tax after credits | |
| | Number of returns | Amount | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) |
| Total | 101,832 | 242,597 | 40,780 | 550,624 | 159,348 | 23,914 | 77,284 | 43,809 | 87,498 | 36,073 | 81,954 |
| No adjusted gross income | 25,799 | 56,138 | - | - | - | - | - | (*) | (*) | - | - |
| $1 under $5,000 | 42,044 | 90,025 | (*) | (*) | (*) | (*) | (*) | 10,708 | 2,077 | (*) | (*) |
| $5,000 under $10,000 | 12,471 | 30,085 | 11,715 | 38,242 | 6,045 | | | 10,229 | 2,655 | 9,727 | 2,226 |
| $10,000 under $15,000 | (*) | (*) | (*) | (*) | (*) | 10,725 | 10,089 | (*) | (*) | (*) | (*) |
| $15,000 under $20,000 | 4,978 | 18,150 | 4,978 | 53,507 | 10,553 | | | 4,905 | 6,435 | 4,905 | 6,423 |
| $20,000 under $25,000 | 3,772 | 10,793 | 3,772 | 60,741 | 13,095 | 2,612 | 6,412 | 3,010 | 6,670 | 3,010 | 6,670 |
| $25,000 under $30,000 | 3,198 | 9,744 | 3,198 | 71,685 | 16,570 | 2,373 | 9,376 | 2,436 | 7,207 | 2,436 | 7,182 |
| $30,000 under $50,000 | 3,363 | 11,541 | 3,363 | 112,460 | 32,139 | 2,163 | 16,483 | 3,337 | 15,968 | 3,244 | 15,624 |
| $50,000 under $100,000 | 1,777 | 5,107 | 1,776 | 101,199 | 37,557 | 1,614 | 20,469 | 1,623 | 17,612 | 1,621 | 17,063 |
| $100,000 under $200,000 | 427 | 1,265 | 427 | 48,146 | 22,278 | 372 | 9,663 | 416 | 12,931 | 416 | 12,589 |
| $200,000 under $500,000 | 83 | 225 | 83 | 18,253 | 9,736 | 75 | 3,751 | 80 | 6,079 | 76 | 5,979 |
| $500,000 or more | 6 | 22 | 6 | 7,343 | 4,813 | 5 | 212 | 5 | 4,628 | 5 | 4,597 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Adjusted gross income less deficit.
NOTE: Amount detail may not add to total because of rounding.

Table 1.17--ALL RETURNS, RETURNS COMPLETED BY TAX PREPARERS, AND RETURNS WITH TAX COMPUTED BY IRS: NUMBER OF RETURNS AND SOURCES OF INCOME BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Number of returns | Returns with one source of income | | | | | |
|---|---|---|---|---|---|---|---|
| | | Total | Returns with | | | Total income tax | |
| | | | Salaries and wages | Dividends | Interest | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| ALL RETURNS | | | | | | | |
| Total | 77,572,730 | 36,044,092 | 34,540,517 | 34,975 | 336,052 | 24,908,482 | 19,563,082 |
| Under $5,000 | 26,963,312 | 18,062,050 | 16,994,478 | 27,601 | 303,077 | 7,330,261 | 1,407,510 |
| $5,000 under $10,000 | 21,175,854 | 10,727,464 | 10,452,247 | (*) | 24,085 | 10,343,758 | 6,648,571 |
| $10,000 under $15,000 | 15,364,155 | 5,151,711 | 5,063,790 | (*) | 4,962 | 5,134,528 | 6,387,028 |
| $15,000 under $25,000 | 10,867,141 | 1,964,624 | 1,914,454 | (*) | 3,233 | 1,961,881 | 4,354,649 |
| $25,000 under $50,000 | 2,603,955 | 131,321 | 112,502 | 975 | 695 | 131,177 | 634,128 |
| $50,000 under $100,000 | 483,677 | 6,374 | 2,893 | | | 6,342 | 102,058 |
| $100,000 or more | 114,636 | 548 | 153 | 82 | | 535 | 29,138 |
| Returns Completed By Tax Preparers | | | | | | | |
| Total | 32,431,887 | 12,532,396 | 11,608,357 | 14,931 | 174,548 | 9,049,442 | 7,333,871 |
| Under $5,000 | 9,831,626 | 5,716,725 | 5,074,171 | 10,799 | 158,512 | 2,403,118 | 457,243 |
| $5,000 under $10,000 | 9,234,325 | 3,968,777 | 3,792,626 | 4,062 | 13,260 | 3,809,338 | 2,349,506 |
| $10,000 under $15,000 | 7,022,510 | 2,052,901 | 1,997,252 | | 2,620 | 2,044,312 | 2,529,818 |
| $15,000 under $25,000 | 4,689,657 | 740,484 | 706,743 | | (*) | 739,307 | 1,651,159 |
| $25,000 under $50,000 | 1,243,110 | 48,908 | 35,827 | | (*) | 48,800 | 256,588 |
| $50,000 under $100,000 | 326,446 | 4,237 | 1,636 | | (*) | 4,206 | 68,920 |
| $100,000 or more | 84,213 | 364 | 102 | 70 | (*) | 361 | 20,637 |
| Returns With Tax Computed by IRS[1] | | | | | | | |
| Total | 394,394 | 321,646 | 292,277 | (*) | 22,332 | 110,226 | 62,606 |
| Under $5,000 | 319,858 | 269,170 | 239,801 | (*) | 22,332 | 59,737 | 10,687 |
| $5,000 under $10,000 | 46,961 | 36,080 | 36,080 | - | - | 34,093 | 24,588 |
| $10,000 under $15,000 | 22,537 | 14,138 | 14,138 | - | - | 14,138 | 22,344 |
| $15,000 under $25,000 | 5,038 | (*) | (*) | - | - | (*) | (*) |
| $25,000 under $50,000 | - | - | - | - | - | - | - |
| $50,000 under $100,000 | - | - | - | - | - | - | - |
| $100,000 or more | - | - | - | - | - | - | - |

| Size of adjusted gross income | Returns with two sources of income | | | | | | Returns with three or more sources of income | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Returns with | | | Total income tax | | Total | Returns with salaries and wages, dividends, and interest | Total income tax | |
| | | Salaries and wages and dividends | Salaries and wages and interest | Dividends and interest | Number of returns | Amount | | | Number of returns | Amount |
| | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) |
| ALL RETURNS | | | | | | | | | | |
| Total | 23,476,449 | 416,081 | 16,455,939 | 317,126 | 19,909,554 | 27,472,756 | 17,922,636 | 1,504,469 | 16,050,981 | 46,540,270 |
| Under $5,000 | 6,034,871 | 127,518 | 3,814,609 | 211,809 | 2,709,399 | 517,286 | 2,736,838 | 200,579 | 1,184,700 | 192,591 |
| $5,000 under $10,000 | 6,542,474 | 102,649 | 4,370,565 | 67,539 | 6,331,960 | 4,444,510 | 3,905,916 | 278,572 | 3,649,884 | 2,258,149 |
| $10,000 under $15,000 | 5,958,310 | 99,616 | 4,416,775 | 17,192 | 5,933,986 | 8,005,974 | 4,254,134 | 338,340 | 4,215,789 | 5,592,871 |
| $15,000 under $25,000 | 4,289,938 | 72,548 | 3,387,956 | 14,755 | 4,283,973 | 10,427,177 | 4,612,579 | 468,506 | 4,596,633 | 11,716,232 |
| $25,000 under $50,000 | 604,670 | 12,244 | 448,252 | 3,770 | 604,311 | 3,154,906 | 1,867,964 | 188,160 | 1,860,479 | 11,116,158 |
| $50,000 under $100,000 | 42,072 | 1,282 | 16,762 | 1,414 | 41,850 | 694,032 | 435,231 | 26,480 | 433,895 | 7,732,304 |
| $100,000 or more | 4,114 | 224 | 1,020 | 647 | 4,075 | 228,871 | 109,974 | 3,832 | 109,601 | 7,931,965 |
| Returns Completed By Tax Preparers | | | | | | | | | | |
| Total | 9,826,490 | 81,294 | 5,610,869 | 178,423 | 8,314,931 | 11,312,622 | 10,011,339 | 486,179 | 8,835,735 | 27,536,447 |
| Under $5,000 | 2,409,295 | 21,826 | 1,125,850 | 111,389 | 1,035,152 | 196,439 | 1,643,944 | 76,910 | 696,365 | 120,818 |
| $5,000 under $10,000 | 2,925,786 | 21,084 | 1,558,595 | 42,579 | 2,809,716 | 1,828,381 | 2,339,762 | 93,980 | 2,156,632 | 1,340,849 |
| $10,000 under $15,000 | 2,570,035 | 18,054 | 1,622,376 | 10,129 | 2,552,273 | 3,358,373 | 2,399,574 | 110,262 | 2,372,385 | 3,103,092 |
| $15,000 under $25,000 | 1,652,933 | 15,190 | 1,149,748 | 9,647 | 1,649,709 | 4,021,264 | 2,296,240 | 122,167 | 2,284,456 | 5,792,799 |
| $25,000 under $50,000 | 238,802 | 4,179 | 143,508 | 3,532 | 238,572 | 1,307,018 | 955,400 | 64,438 | 950,537 | 5,871,495 |
| $50,000 under $100,000 | 26,932 | 839 | 10,118 | 715 | 26,817 | 451,829 | 295,277 | 15,708 | 294,479 | 5,331,506 |
| $100,000 or more | 2,707 | 122 | 674 | 432 | 2,692 | 149,318 | 81,142 | 2,714 | 80,881 | 5,975,888 |
| Returns With Tax Computed By IRS[1] | | | | | | | | | | |
| Total | 48,262 | (*) | 23,664 | (*) | 18,666 | 20,157 | 14,345 | (*) | (*) | (*) |
| Under $5,000 | 31,619 | (*) | 9,905 | (*) | 10,800 | 6,404 | 8,928 | (*) | (*) | (*) |
| $5,000 under $10,000 | 8,777 | (*) | (*) | - | | | (*) | (*) | (*) | (*) |
| $10,000 under $15,000 | 7,866 | - | 7,445 | - | 7,866 | 13,753 | (*) | - | (*) | (*) |
| $15,000 under $25,000 | | - | | - | | | - | - | - | - |
| $25,000 under $50,000 | - | - | - | - | - | - | - | - | - | - |
| $50,000 under $100,000 | - | - | - | - | - | - | - | - | - | - |
| $100,000 or more | - | - | - | - | - | - | - | - | - | - |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Comprises returns on which the taxpayer requested the Internal Revenue Service to compute his tax.
NOTE: Amount detail may not add to total because of rounding.

Section 2

# Deductions and Exemptions

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Taxpayers filing individual income tax returns claimed two categories of income-related deductions and statutory adjustments: (1) adjustments to gross income to arrive at adjusted gross income and (2) deductions from adjusted gross income to arrive at taxable income, including $750 for each personal exemption.

## Adjustments to Gross Income

Adjustments to gross income included ordinary and necessary expenses incurred by businessmen and farmers in the course of running their business, as well as certain expenses of employees such as moving or travel expenses. Expenses of businessmen and farmers were reported on schedules C and F (or, in the case of partnerships or Small Business Corporations, on the appropriate forms filed by those entities), and are detailed in the reports Statistics of Income, Business Income Tax Returns and Statistics of Income, Corporation Income Tax Returns. Expenses of employees are reported on Forms 1040, and are shown in this report as "statutory adjustments."

## Deductions from Adjusted Gross Income

Personal deductions from adjusted gross income could either be itemized or taken in the form of the standard deduction. The standard deduction itself could take two forms: the low-income allowance and the percentage standard deduction, both of which are discussed in greater detail below. Most taxpayers received the benefit of the more advantageous of these two forms of the standard deduction. However, a married taxpayer filing a separate return could not claim the low-income allowance if his or her spouse was claiming the percentage standard deduction.

Details on the form of deduction claimed are shown in tables 2A through 2C, and in charts 2A and 2B, while table 2D provides information on the interest paid deduction for years 1968, 1970, and 1972.

Table 2A.--FORM OF DEDUCTION BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--data are in thousands]

| Size of adjusted gross income | Number of returns | Adjusted gross income | Average adjusted gross income (Dollars) | Deductions |
|---|---|---|---|---|
| | (1) | (2) | (3) | (4) |
| TOTAL DEDUCTIONS | | | | |
| Total | 77,132 | 748,924,766 | 9,709 | 166,441,614 |
| Under $5,000 | 26,523 | 64,286,436 | 2,423 | 34,391,520 |
| $5,000 under $10,000 | 21,176 | 156,794,611 | 7,404 | 34,308,970 |
| $10,000 under $15,000 | 15,364 | 188,662,820 | 12,279 | 36,852,322 |
| $15,000 or more | 14,069 | 339,180,899 | 24,107 | 60,888,805 |
| ITEMIZED DEDUCTIONS | | | | |
| Total | 26,980 | 436,254,489 | 16,169 | 96,665,330 |
| Under $5,000 | 1,455 | 5,273,078 | 3,624 | 2,883,509 |
| $5,000 under $10,000 | 6,522 | 51,111,319 | 7,836 | 15,277,083 |
| $10,000 under $15,000 | 7,947 | 98,523,723 | 12,397 | 23,622,638 |
| $15,000 or more | 11,056 | 281,346,371 | 25,447 | 54,882,100 |
| STANDARD DEDUCTION | | | | |
| Total | 50,152 | 312,670,275 | 6,234 | 69,776,288 |
| Under $5,000 | 25,068 | 59,013,357 | 2,354 | 31,508,011 |
| $5,000 under $10,000 | 14,653 | 105,683,292 | 7,212 | 19,031,886 |
| $10,000 under $15,000 | 7,417 | 90,139,096 | 12,152 | 13,229,684 |
| $15,000 or more | 3,013 | 57,834,528 | 19,192 | 6,006,705 |
| Percentage Standard Deduction | | | | |
| Total | 14,139 | 180,053,243 | 12,734 | 23,970,348 |
| Under $5,000 | 194 | 861,525 | 4,449 | 133,051 |
| $5,000 under $10,000 | 3,521 | 31,305,591 | 8,891 | 4,605,621 |
| $10,000 under $15,000 | 7,412 | 90,079,468 | 12,153 | 13,225,605 |
| $15,000 or more | 3,013 | 57,806,659 | 19,188 | 6,006,072 |
| Low-Income Allowance | | | | |
| Total | 36,013 | 132,617,032 | 3,682 | 45,805,939 |
| Under $5,000 | 24,874 | 58,151,832 | 2,337 | 31,374,960 |
| $5,000 under $10,000 | 11,133 | 74,377,701 | 6,681 | 14,426,266 |
| $10,000 under $15,000 | 5 | 59,629 | 11,535 | 4,079 |
| $15,000 or more | (*) | (*) | (*) | (*) |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates may not add to total because of rounding.

Table 2B.--FORM OF DEDUCTION AND SIZE OF ADJUSTED GROSS INCOME: 1971 AND 1972

[All figures are estimates based on samples--data are in thousands]

| Form of deduction and size of adjusted gross income | Number of returns | | |
|---|---|---|---|
| | 1971 | 1972 | Change, 1971 to 1972 |
| | (1) | (2) | (3) |
| All returns, total | 74,576 | 77,573 | 2,996 |
| Under $5,000 | 27,155 | 26,963 | -192 |
| $5,000 under $10,000 | 21,443 | 21,176 | -268 |
| $10,000 under $15,000 | 14,604 | 15,364 | 760 |
| $15,000 or more | 11,374 | 14,069 | 2,696 |
| Returns with adjusted gross income and-- | | | |
| Itemized deductions, total | 30,686 | 26,980 | -3,705 |
| Under $5,000 | 2,583 | 1,455 | -1,128 |
| $5,000 under $10,000 | 8,930 | 6,522 | -2,408 |
| $10,000 under $15,000 | 9,328 | 7,947 | -1,381 |
| $15,000 or more | 9,845 | 11,056 | 1,211 |
| Standard deductions, total | 43,461 | 50,152 | 6,691 |
| Under $5,000 | 24,143 | 25,068 | 925 |
| $5,000 under $10,000 | 12,513 | 14,653 | 2,140 |
| $10,000 under $15,000 | 5,276 | 7,417 | 2,141 |
| $15,000 or more | 1,528 | 3,013 | 1,485 |
| Low-income allowance, total | 32,289 | 36,013 | 3,724 |
| Under $5,000 | 23,912 | 24,874 | 963 |
| $5,000 under $10,000 | 8,377 | 11,133 | 2,755 |
| $10,000 under $15,000 | (*) | 5 | 5 |
| $15,000 or more | - | (*) | (*) |
| Percentage, total | 11,172 | 14,139 | 2,967 |
| Under $5,000 | 231 | 194 | -37 |
| $5,000 under $10,000 | 4,136 | 3,521 | -615 |
| $10,000 under $15,000 | 5,276 | 7,412 | 2,136 |
| $15,000 or more | 1,528 | 3,013 | 1,484 |
| Returns with no adjusted gross income | 430 | 440 | 11 |

(*) Estimate is not shown separately because of the small number of sample returns on which it is based. However, the data are included in the appropriate totals.
NOTE: Estimates may not add to total because of rounding.

### Low-income Allowance

The low-income allowance for 1972 was increased to a flat $1,300 ($650 for a married individual filing a separate return) from a flat $1,050 ($525 for a married individual filing separately) for 1971. For 1970, it had varied from a low of $300 to a high of $1,100 (which it could not exceed), based on a formula which had the effect of increasing the deduction as number of exemptions went up or income went down (for married persons filing separately, the amount was based solely on exemptions, and varied from $200 to $500). Table 2A shows that, as a result, the average low-income allowance claimed in 1972 equaled $1,272 compared to an average of $1,033 for 1971. As was true for 1970 and 1971, the low-income allowance was taken into account in the "tax tables" which allowed persons with incomes under $10,000 who did not itemize deductions to look up their tax without computing taxable income. For 1969 and prior years, the low-income allowance (then known as the "minimum standard deduction") was based on exemptions alone.

Table 2C.--LOW-INCOME ALLOWANCE BY ADJUSTED GROSS INCOME

[All figures are estimates based on samples--data are in thousands]

| Tax status, size of adjusted gross income | Number of Returns | Number of Exemptions | Adjusted gross income | Low-income allowance | Income Tax after credits | Total income tax |
|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Grand total | [1]36,013 | 68,473 | 132,617,032 | 45,805,939 | 8,560,202 | 8,560,363 |
| Taxable returns, total | 21,099 | 39,218 | 108,905,582 | 26,886,273 | 8,560,202 | 8,560,36 |
| $1 under $1,000 | 15 | 15 | 13,582 | 1,366 | 179 | 19 |
| $1,000 under $2,000 | 140 | 142 | 233,706 | 72,434 | 8,147 | 8,20 |
| $2,000 under $3,000 | 2,969 | 3,199 | 7,488,116 | 3,711,900 | 196,777 | 196,77 |
| $3,000 under $4,000 | 3,463 | 4,954 | 12,178,535 | 4,334,956 | 612,187 | 612,18 |
| $4,000 under $5,000 | 3,729 | 6,414 | 16,706,023 | 4,793,776 | 1,101,558 | 1,101,58 |
| $5,000 under $6,000 | 3,446 | 6,965 | 18,933,376 | 4,454,653 | 1,490,646 | 1,490,67 |
| $6,000 under $7,000 | 2,994 | 6,678 | 19,448,284 | 3,886,534 | 1,736,634 | 1,736,63 |
| $7,000 under $8,000 | 2,745 | 6,671 | 20,555,081 | 3,561,066 | 2,016,989 | 2,016,98 |
| $8,000 under $9,000 | 1,589 | 4,144 | 13,226,276 | 2,062,652 | 1,377,028 | 1,377,02 |
| $9,000 under $10,000 | (*) | (*) | (*) | (*) | (*) | (*) |
| $10,000 or more | 6 | 17 | 86,389 | 4,590 | 16,381 | 16,41 |
| Nontaxable returns, total | 14,914 | 29,255 | 23,711,450 | 18,919,666 | - | |
| $1 under $1,000 | 5,610 | 7,041 | 3,050,018 | 7,087,774 | - | |
| $1,000 under $2,000 | 5,616 | 8,175 | 8,361,390 | 7,140,021 | - | |
| $2,000 under $3,000 | 1,777 | 5,005 | 4,300,963 | 2,247,006 | - | |
| $3,000 under $4,000 | 1,063 | 4,248 | 3,645,828 | 1,350,964 | - | |
| $4,000 under $5,000 | 492 | 2,413 | 2,173,672 | 634,763 | - | |
| $5,000 under $6,000 | 197 | 1,188 | 1,066,542 | 253,134 | - | |
| $6,000 under $7,000 | 83 | 584 | 535,675 | 107,788 | - | |
| $7,000 under $8,000 | 61 | 492 | 453,934 | 79,158 | - | |
| $8,000 under $9,000 | 15 | 108 | 122,319 | 18,936 | - | |
| $9,000 under $10,000 | - | - | - | - | - | |
| $10,000 or more | (*) | (*) | (*) | (*) | - | |

*Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1] Includes returns of married persons filing separately and prior year returns using minimum standard deduction.
NOTE: Estimates may not add to total because of rounding.

Chart 2A

**Returns with deductions, by form of deduction and AGI class**

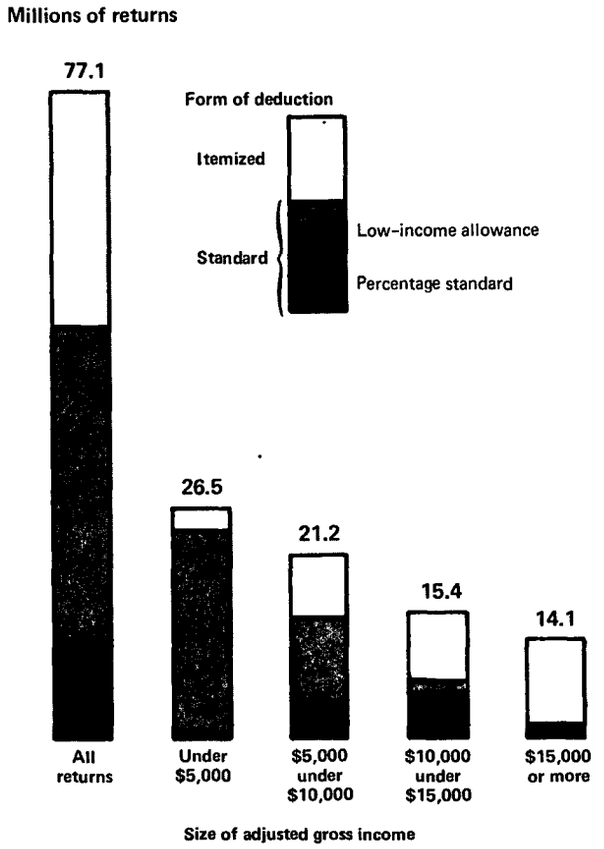
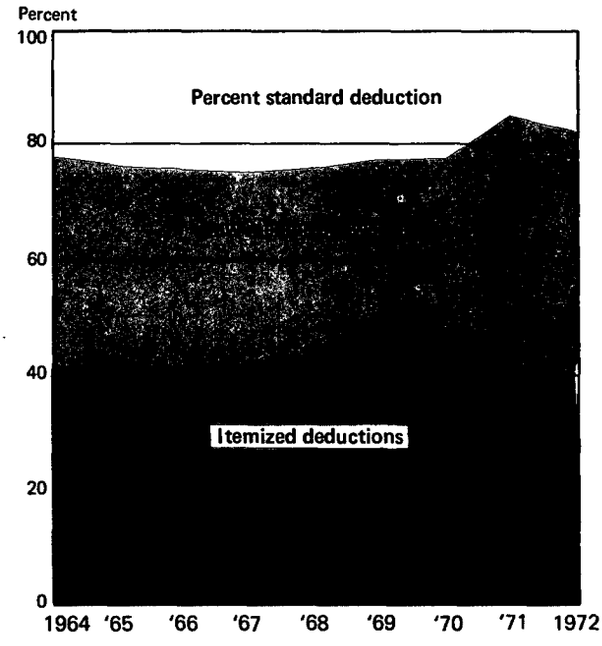



Chart 2B

**Distribution of returns by form of deduction 1964-1972**




*Minimum standard deduction prior to 1970

## Percentage Standard Deduction

For tax years beginning in 1972, the percentage standard deduction was increased to 15 percent of adjusted gross income limited to a maximum of $2,000 ($1,000 for a marrie

person filing a separate return). For 1971, the percentage standard deduction equaled 13 percent of adjusted gross income, with an upper limit of $1,500 ($750 for married persons filing separately). As a result, the average percentage standard deduction claimed increased from $1,315 to $1,696 between 1971 and 1972. For 1970 and prior years, the percentage was 10 and the upper limit, $1,000 ($500 if married filing separately).

### Itemized Deductions

In lieu of taking the standard deduction, a taxpayer could also itemize the eligible taxes (for example, real estate and State and local income taxes), medical expenses, interest expenses, charitable contributions, and other eligible expenses he had incurred during the year. In the case of a married couple filing separate returns, if one of the spouses claimed itemized deductions, the other had to do so as well, and in certain cases, this may have meant claiming no deductions where one spouse claimed all the deductions. Chart 2C shows a distribution of the types of itemized deductions.

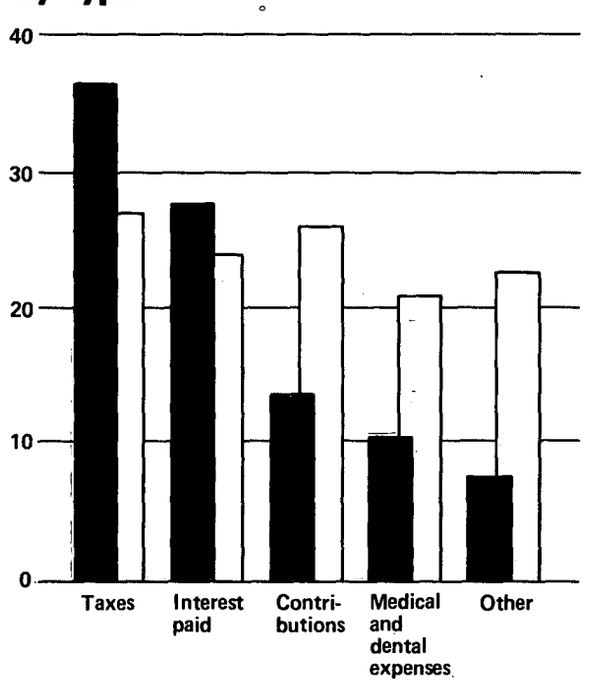
The itemized deduction computation for 1972 was affected by:

(a) The phasing-down of the unlimited charitable deduction.
(b) A liberalization of the deduction for interest paid on installment purchases,
(c) A limitation on the deduction of "investment interest,"
(d) Liberalization of the deduction for child and dependent care expenses,
(e) The introduction of the deduction for political contributions.

Item (b) is discussed below while the other items are covered in the "Explanation of Classifications and Terms."

Chart 2C

**Itemized deductions by type**




Total number of returns with itemized deductions = 27.0 million
Total amount of itemized deductions = $96.7 billion

### Interest Paid Deduction for Installment Purchases

The deduction for interest paid on installment purchases increased from $1.7 billion for 1970 to $2.4 billion for 1972. This increase of 40 percent shows, in part, the effects of Revenue Rulings issued by the Internal Revenue Service relating to finance charges. These rulings stated that taxpayers could deduct as interest, finance charges on retail store revolving charge accounts, bank credit card plans, and oil company credit cards. Prior to the rulings, generally only a portion of the finance charges was deductible as interest since the finance charges represented not only a charge for the use of money (interest), but also a charge for maintaining and servicing the account.

## Exemptions

In the computation of taxable income, each taxpayer was allowed one exemption for himself or herself. On a joint return, the husband and wife could each claim an exemption,

Chart 2D

**Number of returns by number of exemptions for taxpayers and dependents**

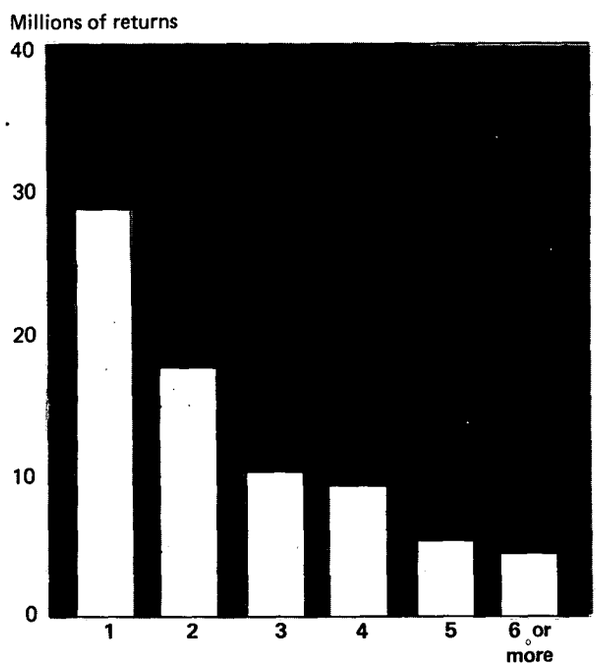


Table 2D.--RETURNS WITH ITEMIZED DEDUCTIONS AND RETURNS WITH INTEREST PAID DEDUCTION OR CONTRIBUTIONS DEDUCTION: TAX YEARS 1968, 1970, AND 1972, BY SIZE OF ADJUSTED GROSS INCOME

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

| Tax status, size of adjusted gross income | Adjusted gross income | Total itemized deductions | Interest paid deduction | | | Contributions deduction | | |
|---|---|---|---|---|---|---|---|---|
| | | | Amount | As a percent of— Adjusted gross income | As a percent of— Total itemized deductions | Amount | As a percent of— Adjusted gross income | As a percent of— Total itemized deductions |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| RETURNS WITH ITEMIZED DEDUCTIONS | | | | | | | | |
| 1968 | | | | | | | | |
| Grand total | 368,917,506 | 69,177,073 | 18,544,564 | 5.0 | 26.8 | 11,138,925 | 3.0 | 16.1 |
| Taxable returns, total | 363,007,653 | 65,822,751 | 17,831,054 | 4.9 | 27.1 | 10,668,058 | 2.9 | 16.2 |
| $1 under $5,000 | 14,303,810 | 3,603,937 | 565,950 | 4.0 | 15.7 | 602,162 | 4.2 | 16.7 |
| $5,000 under $10,000 | 90,903,826 | 18,715,504 | 5,131,111 | 5.6 | 27.4 | 2,639,160 | 2.9 | 14.1 |
| $10,000 under $15,000 | 106,126,024 | 18,977,562 | 5,873,279 | 5.5 | 31.0 | 2,652,485 | 2.5 | 14.0 |
| $15,000 under $25,000 | 76,817,608 | 12,486,243 | 3,528,538 | 4.6 | 28.3 | 1,949,570 | 2.5 | 15.6 |
| $25,000 under $50,000 | 38,819,591 | 5,948,128 | 1,436,195 | 3.7 | 24.2 | 1,076,304 | 2.8 | 18.1 |
| $50,000 under $100,000 | 19,466,470 | 2,992,512 | 670,331 | 3.4 | 22.4 | 658,678 | 3.4 | 22.0 |
| $100,000 or more | 16,570,324 | 3,098,865 | 625,650 | 3.8 | 20.2 | 1,089,697 | 6.6 | 35.2 |
| Nontaxable returns, total | 5,909,851 | 3,354,323 | 713,509 | 12.1 | 21.3 | 470,870 | 8.0 | 14.0 |
| $1 under $1,000 | 79,620 | 83,602 | 14,591 | 18.3 | 17.5 | 10,612 | 13.3 | 12.7 |
| $1,000 under $2,000 | 627,644 | 412,967 | 56,293 | 9.0 | 13.6 | 47,124 | 7.5 | 11.4 |
| $2,000 under $3,000 | 961,054 | 545,079 | 81,333 | 8.5 | 14.9 | 69,475 | 7.2 | 12.8 |
| $3,000 under $4,000 | 1,051,369 | 518,625 | 116,280 | 11.1 | 22.4 | 62,472 | 5.9 | 12.1 |
| $4,000 under $5,000 | 712,627 | 350,896 | 80,798 | 11.3 | 23.0 | 39,404 | 5.5 | 11.2 |
| $5,000 or more | 2,477,537 | 1,443,154 | 364,214 | 14.7 | 25.2 | 241,783 | 9.8 | 16.8 |
| 1970 | | | | | | | | |
| Grand total | 448,698,849 | 88,178,487 | 23,929,477 | 5.3 | 27.1 | 12,892,732 | 2.9 | 14.6 |
| Taxable returns, total | 442,935,715 | 84,133,924 | 22,971,321 | 5.2 | 27.3 | 12,504,072 | 2.8 | 14.9 |
| $1 under $5,000 | 13,142,994 | 3,607,607 | 545,842 | 4.2 | 15.1 | 582,684 | 4.4 | 16.2 |
| $5,000 under $10,000 | 87,149,020 | 19,300,296 | 5,065,035 | 5.8 | 26.2 | 2,637,955 | 3.0 | 13.7 |
| $10,000 under $15,000 | 129,729,736 | 24,537,432 | 7,437,508 | 5.7 | 30.3 | 3,185,979 | 2.5 | 13.0 |
| $15,000 under $25,000 | 123,372,116 | 21,115,645 | 6,075,964 | 4.9 | 28.8 | 2,973,450 | 2.4 | 14.1 |
| $25,000 under $50,000 | 52,693,418 | 8,679,306 | 2,229,281 | 4.2 | 25.7 | 1,374,353 | 2.6 | 15.8 |
| $50,000 under $100,000 | 22,668,552 | 3,772,412 | 912,223 | 4.0 | 24.2 | 743,044 | 3.3 | 19.7 |
| $100,000 or more | 14,179,877 | 3,121,226 | 705,468 | 5.0 | 22.6 | 1,006,607 | 7.1 | 32.3 |
| Nontaxable returns, total | 5,763,133 | 4,044,570 | 958,156 | 16.6 | 23.7 | 388,664 | 6.7 | 9.6 |
| $1 under $1,000 | 36,490 | 69,391 | 17,288 | 47.4 | 24.9 | 6,428 | 17.6 | 9.3 |
| $1,000 under $2,000 | 246,069 | 254,387 | 38,981 | 15.8 | 15.3 | 25,569 | 10.4 | 10.1 |
| $2,000 under $3,000 | 767,519 | 517,843 | 105,743 | 13.8 | 20.4 | 55,405 | 7.2 | 10.7 |
| $3,000 under $4,000 | 1,133,400 | 680,840 | 127,531 | 11.3 | 18.7 | 75,215 | 6.6 | 11.1 |
| $4,000 under $5,000 | 1,041,609 | 597,385 | 128,176 | 12.3 | 21.5 | 72,309 | 6.9 | 12.1 |
| $5,000 or more | 2,538,046 | 1,924,724 | 540,437 | 21.3 | 28.1 | 153,738 | 6.1 | 8.0 |
| 1972 | | | | | | | | |
| Grand total | 436,254,489 | 96,665,330 | 27,347,086 | 6.3 | 28.3 | 13,208,491 | 3.0 | 13.7 |
| Taxable returns, total | 429,313,239 | 92,017,388 | 26,127,770 | 6.1 | 28.4 | 12,761,007 | 3.0 | 13.9 |
| $1 under $5,000 | 2,911,529 | 1,145,734 | 225,697 | 7.8 | 19.7 | 166,515 | 5.7 | 14.5 |
| $5,000 under $10,000 | 48,000,271 | 13,460,524 | 3,671,795 | 7.7 | 27.3 | 1,664,184 | 3.5 | 12.4 |
| $10,000 under $15,000 | 97,811,954 | 23,196,928 | 7,286,593 | 7.5 | 31.4 | 2,697,213 | 2.8 | 11.6 |
| $15,000 under $25,000 | 152,283,477 | 30,351,221 | 9,118,188 | 6.0 | 30.0 | 3,727,284 | 2.4 | 12.3 |
| $25,000 under $50,000 | 76,421,835 | 13,810,121 | 3,582,169 | 4.7 | 25.9 | 2,038,965 | 2.7 | 14.8 |
| $50,000 under $100,000 | 30,745,213 | 5,400,451 | 1,307,388 | 4.3 | 24.2 | 967,510 | 3.2 | 17.9 |
| $100,000 or more | 21,138,961 | 4,652,409 | 935,940 | 4.4 | 20.1 | 1,499,336 | 7.1 | 32.2 |
| Nontaxable returns, total | 6,941,253 | 4,647,943 | 1,219,316 | 17.6 | 26.2 | 447,482 | 6.5 | 9.6 |
| $1 under $1,000 | 19,026 | 70,931 | 20,767 | 109.2 | 29.3 | 5,569 | 29.3 | 7.9 |
| $1,000 under $2,000 | 144,261 | 186,730 | 31,364 | 21.7 | 16.8 | 19,450 | 13.5 | 10.4 |
| $2,000 under $3,000 | 435,590 | 353,504 | 65,822 | 15.1 | 18.6 | 43,965 | 10.1 | 12.4 |
| $3,000 under $4,000 | 755,691 | 519,603 | 105,529 | 14.0 | 20.3 | 45,425 | 6.0 | 8.7 |
| $4,000 under $5,000 | 1,006,983 | 607,008 | 160,771 | 16.0 | 26.5 | 59,546 | 5.9 | 9.8 |
| $5,000 or more | 4,579,702 | 2,910,167 | 835,063 | 18.2 | 28.7 | 273,527 | 6.0 | 9.4 |

*NOTE:* Amount detail may not add to total because of rounding.

even if only one had income. Additional exemptions could be claimed by both the taxpayer and the spouse for blindness or for having attained the age of 65. A married person filing a separate return, but whose spouse had no income and was not dependent of another taxpayer, could also claim the regular as well as the age and blindness exemptions to which that spouse was entitled. In addition, one exemption could be claimed for each qualified dependent. The types of exemptions claimed are detailed in tables 2E and 2F while chart 2D shows the distribution of returns by number of exemptions per return.

The value of each exemption was set at $600 for tax year 1948 (increased from the former $500 exemption) and remained at that level through tax year 1969. For 1970, the value of each exemption was raised to $625, to $675 for 1971, and to $750 for 1972.

It should be noted that the amount claimed for exemptions shown in this report averaged somewhat below $750. This was attributable to the prior-year delinquent and noncalendar year returns included in the sample. Only $600, $625, or $675 could be claimed on a prior-year delinquent return,, and a noncalendar year filer had to prorate the amount claimed based on the proportion of his taxable year falling after January 1, 1972. (The inclusion of a small number of noncalendar and prior-year delinquent returns in the sample upon which these statistics are based is explained in section 7 of this report.) In addition, some taxpayers with very small amounts of adjusted gross income limited their exemption deduction to that amount needed to bring their taxable income down to zero.

Table 2E.—EXEMPTIONS BY TYPE AND MARITAL STATUS

[All figures are estimates based on samples—number of returns and exemptions are in thousands]

| Type of exemption | All returns | | Joint returns of husbands and wives | | Separate returns of husbands and wives | | Returns of heads of households | | Returns of surviving spouses | | Returns of single persons not heads of households or surviving spouses | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number | Percent of all returns | Number | Percent of all returns | Number | Percent of all returns | Number | Percent of all returns | Number | Percent of all returns | Number | Percent of all returns |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| NUMBER OF RETURNS | | | | | | | | | | | | |
| Total returns | 77,573 | 100.0 | 43,098 | 55.6 | 2,403 | 3.1 | 3,994 | 5.1 | 241 | 0.3 | 27,837 | 35.9 |
| Returns with exemptions for— | | | | | | | | | | | | |
| Age 65 or over | 7,022 | 100.0 | 4,058 | 57.8 | 135 | 1.9 | 135 | 1.9 | 10 | 0.1 | 2,684 | 38.2 |
| Blindness | 141 | 100.0 | 71 | 50.2 | 5 | 3.4 | 2 | 1.4 | (*) | (*) | 61 | 43.6 |
| Dependents | 33,782 | 100.0 | 28,245 | 83.6 | 946 | 2.8 | 3,121 | 9.2 | 216 | 0.6 | 1,254 | 3.7 |
| Returns with exemptions for other than age or blindness, total | 77,573 | 100.0 | 43,098 | 55.6 | 2,403 | 3.1 | 3,994 | 5.1 | 241 | 0.3 | 27,837 | 35.9 |
| One | 28,870 | 100.0 | 4 | (1) | 1,385 | 4.8 | 873 | 3.0 | 25 | 0.1 | 26,583 | 92.1 |
| Two | 17,858 | 100.0 | 14,850 | 83.2 | 404 | 2.3 | 1,754 | 9.8 | 104 | 0.6 | 746 | 4.2 |
| Three | 10,178 | 100.0 | 8,792 | 86.4 | 283 | 2.8 | 749 | 7.4 | 64 | 0.6 | 290 | 2.9 |
| Four | 9,838 | 100.0 | 9,173 | 93.2 | 151 | 1.5 | 359 | 3.6 | 28 | 0.3 | 128 | 1.3 |
| Five | 5,813 | 100.0 | 5,484 | 94.3 | 97 | 1.7 | 163 | 2.8 | 12 | 0.2 | 57 | 1.0 |
| Six or more | 5,016 | 100.0 | 4,796 | 95.6 | 83 | 1.7 | 95 | 1.9 | 8 | 0.2 | 33 | 0.7 |
| NUMBER OF EXEMPTIONS | | | | | | | | | | | | |
| Total exemptions | 206,756 | 100.0 | 158,835 | 76.8 | 4,870 | 2.4 | 9,663 | 4.7 | 671 | 0.3 | 32,718 | 15.8 |
| Taxpayers exemptions, total | 130,112 | 100.0 | 92,336 | 71.0 | 2,810 | 2.2 | 4,131 | 3.2 | 254 | 0.2 | 30,582 | 23.5 |
| Taxpayer (and spouse) | 120,922 | 100.0 | 86,185 | 71.3 | 2,665 | 2.2 | 3,994 | 3.3 | 241 | 0.2 | 27,837 | 23.0 |
| Age 65 or over | 9,042 | 100.0 | 6,073 | 67.2 | 140 | 1.5 | 135 | 1.5 | 10 | 0.1 | 2,684 | 29.7 |
| Blindness | 148 | 100.0 | 78 | 52.6 | 5 | 3.2 | 2 | 1.3 | (*) | (*) | 61 | 41.5 |
| Dependents exemptions | 76,644 | 100.0 | 66,499 | 86.8 | 2,060 | 2.7 | 5,532 | 7.2 | 417 | 0.5 | 2,136 | 2.8 |
| Other than age or blindness, total | 197,566 | 100.0 | 152,684 | 77.3 | 4,725 | 2.4 | 9,526 | 4.8 | 658 | 0.3 | 29,973 | 15.2 |
| One | 28,870 | 100.0 | 4 | (1) | 1,385 | 4.8 | 873 | 3.0 | 25 | 0.1 | 26,583 | 92.1 |
| Two: | | | | | | | | | | | | |
| Taxpayer (and spouse) | 32,778 | 100.0 | 29,699 | 90.6 | 475 | 1.5 | 1,754 | 5.4 | 104 | 0.3 | 746 | 2.3 |
| Dependents | 2,937 | 100.0 | (*) | (*) | 332 | 11.3 | 1,754 | 59.7 | 104 | 3.5 | 746 | 25.4 |
| Three: | | | | | | | | | | | | |
| Taxpayer (and spouse) | 19,040 | 100.0 | 17,579 | 92.3 | 357 | 1.9 | 749 | 3.9 | 64 | 0.3 | 290 | 1.5 |
| Dependents | 11,496 | 100.0 | 8,796 | 76.5 | 493 | 4.3 | 1,499 | 13.0 | 128 | 1.1 | 581 | 5.0 |
| Four: | | | | | | | | | | | | |
| Taxpayer (and spouse) | 19,052 | 100.0 | 18,343 | 96.3 | 194 | 1.0 | 359 | 1.9 | 28 | 0.1 | 128 | 0.7 |
| Dependents | 20,302 | 100.0 | 18,347 | 90.4 | 411 | 2.0 | 1,077 | 5.3 | 83 | 0.4 | 384 | 1.9 |
| Five: | | | | | | | | | | | | |
| Taxpayer (and spouse) | 11,332 | 100.0 | 10,968 | 96.8 | 132 | 1.2 | 163 | 1.4 | 12 | 0.1 | 57 | 0.5 |
| Dependents | 17,733 | 100.0 | 16,452 | 92.8 | 351 | 2.0 | 653 | 3.7 | 50 | 0.3 | 227 | 1.3 |
| Six or more: | | | | | | | | | | | | |
| Taxpayer (and spouse) | 9,851 | 100.0 | 9,593 | 97.4 | 121 | 1.2 | 95 | 1.0 | 8 | 0.1 | 33 | 0.3 |
| Dependents | 24,177 | 100.0 | 22,903 | 94.7 | 472 | 2.0 | 550 | 2.3 | 53 | 0.2 | 199 | 0.8 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1] Less than 0.05 percent.
NOTE: Estimates may not add to total because of rounding.

Table 2F.--EXEMPTIONS BY TYPE, 1971 AND 1972

[All figures are estimates based on samples--data are in thousands]

| | 1971 | 1972 | Change, 1971 to 1972 |
|---|---|---|---|
| | (1) | (2) | (3) |
| ALL EXEMPTIONS | | | |
| Number of returns | 74,576 | 77,573 | 2,996 |
| Number of exemptions | 203,913 | 206,756 | 2,843 |
| Amount of exemptions | 137,516,626 | 154,855,661 | 17,339,035 |
| Taxpayer Exemptions | | | |
| Number of returns | 74,576 | 77,573 | 2,996 |
| Number of exemptions | 117,574 | 120,922 | 3,349 |
| Age Exemptions | | | |
| Number of returns | 6,761 | 7,022 | 260 |
| Number of exemptions | 8,678 | 9,042 | 364 |
| Blindness Exemptions | | | |
| Number of returns | 136 | 141 | 4 |
| Number of exemptions | 146 | 148 | 2 |
| Dependent Exemptions | | | |
| Number of returns | 33,556 | 33,782 | 227 |
| Number of exemptions | 77,515 | 76,644 | -872 |

Table 2.1--RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS

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

| Size of adjusted gross income | All returns | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Income subject to tax | | Income tax after credits | | Total income tax | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| All returns, total | 26,980,399 | 436,254,489 | 96,665,330 | 71,487,157 | 25,852,815 | 268,227,177 | 25,706,595 | 61,137,683 | 25,708,516 | 61,337,582 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 40,281 | 25,034 | 71,867 | 65,236 | (*) | (*) | (*) | (*) | 6,318 | 157 |
| $1,000 under $2,000 | 104,058 | 170,331 | 194,383 | 172,466 | 15,999 | 5,966 | 15,748 | 844 | 15,778 | 983 |
| $2,000 under $3,000 | 230,665 | 595,647 | 426,704 | 344,274 | 64,301 | 35,111 | 61,087 | 4,992 | 61,097 | 5,137 |
| $3,000 under $4,000 | 419,869 | 1,491,139 | 834,791 | 702,604 | 211,983 | 169,565 | 205,347 | 24,042 | 205,365 | 24,202 |
| $4,000 under $5,000 | 660,056 | 2,990,928 | 1,355,765 | 1,283,753 | 454,247 | 554,102 | 435,745 | 79,221 | 435,754 | 79,383 |
| $5,000 under $6,000 | 898,248 | 4,957,928 | 1,947,591 | 1,824,850 | 761,555 | 1,364,515 | 739,627 | 202,405 | 739,640 | 202,601 |
| $6,000 under $7,000 | 1,006,851 | 6,571,379 | 2,205,287 | 2,252,098 | 914,895 | 2,187,649 | 897,003 | 331,077 | 897,022 | 331,285 |
| $7,000 under $8,000 | 1,354,955 | 10,164,881 | 3,158,341 | 3,157,498 | 1,285,611 | 3,963,269 | 1,265,716 | 624,511 | 1,265,756 | 624,640 |
| $8,000 under $9,000 | 1,601,850 | 13,645,670 | 3,771,334 | 3,856,251 | 1,560,296 | 6,055,291 | 1,547,239 | 975,884 | 1,547,260 | 976,007 |
| $9,000 under $10,000 | 1,660,487 | 15,771,461 | 4,194,530 | 4,333,732 | 1,631,066 | 7,276,663 | 1,619,029 | 1,190,936 | 1,619,078 | 1,191,078 |
| $10,000 under $11,000 | 1,672,195 | 17,551,711 | 4,385,146 | 4,396,950 | 1,659,538 | 8,778,103 | 1,652,873 | 1,462,910 | 1,652,878 | 1,462,993 |
| $11,000 under $12,000 | 1,741,482 | 20,010,769 | 4,937,526 | 4,775,883 | 1,731,472 | 10,308,306 | 1,726,878 | 1,749,083 | 1,726,899 | 1,749,363 |
| $12,000 under $13,000 | 1,599,540 | 19,995,256 | 4,835,328 | 4,483,118 | 1,592,632 | 10,682,503 | 1,587,391 | 1,836,028 | 1,587,428 | 1,836,132 |
| $13,000 under $14,000 | 1,524,537 | 20,547,459 | 4,819,007 | 4,305,113 | 1,519,526 | 11,437,078 | 1,516,727 | 1,999,675 | 1,516,769 | 1,999,895 |
| $14,000 under $15,000 | 1,409,361 | 20,418,527 | 4,645,631 | 4,034,852 | 1,404,906 | 11,750,999 | 1,403,140 | 2,085,069 | 1,403,161 | 2,085,506 |
| $15,000 under $20,000 | 5,523,687 | 95,253,047 | 19,770,095 | 15,730,428 | 5,515,174 | 59,773,196 | 5,510,046 | 11,190,117 | 5,510,160 | 11,191,508 |
| $20,000 under $25,000 | 2,588,191 | 57,371,760 | 10,881,500 | 7,313,963 | 2,585,328 | 39,099,259 | 2,582,899 | 7,934,690 | 2,583,108 | 7,936,884 |
| $25,000 under $30,000 | 1,126,983 | 30,653,762 | 5,639,439 | 3,179,591 | 1,124,722 | 21,739,578 | 1,122,851 | 4,769,359 | 1,122,937 | 4,770,830 |
| $30,000 under $50,000 | 1,238,556 | 45,995,172 | 8,346,982 | 3,569,497 | 1,236,493 | 33,673,790 | 1,235,220 | 8,616,896 | 1,235,516 | 8,625,931 |
| $50,000 under $100,000 | 465,750 | 30,847,684 | 5,497,066 | 1,383,893 | 464,611 | 23,496,084 | 463,787 | 8,152,501 | 464,215 | 8,176,500 |
| $100,000 under $200,000 | 90,127 | 11,793,354 | 2,317,727 | 259,496 | 89,698 | 9,048,477 | 89,543 | 4,017,878 | 89,814 | 4,052,550 |
| $200,000 under $500,000 | 18,991 | 5,350,661 | 1,260,749 | 51,778 | 18,827 | 3,947,400 | 18,778 | 2,119,313 | 18,904 | 2,165,252 |
| $500,000 under $1,000,000 | 2,649 | 1,779,546 | 479,507 | 7,112 | 2,612 | 1,273,372 | 2,602 | 775,845 | 2,635 | 802,492 |
| $1,000,000 or more | 1,030 | 2,301,383 | 689,034 | 2,721 | 1,017 | 1,606,335 | 1,013 | 994,328 | 1,024 | 1,046,273 |
| Taxable returns, total | 25,708,516 | 429,313,239 | 92,017,388 | 68,006,033 | 25,707,125 | 267,810,012 | 25,706,595 | 61,137,683 | 25,708,516 | 61,337,582 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 6,318 | 6,008 | 936 | 4,759 | (*) | (*) | (*) | (*) | 6,318 | 157 |
| $1,000 under $2,000 | 15,778 | 26,070 | 7,653 | 12,973 | 15,748 | 5,960 | 15,748 | 844 | 15,778 | 983 |
| $2,000 under $3,000 | 61,097 | 160,057 | 73,200 | 52,737 | 61,087 | 34,632 | 61,087 | 4,992 | 61,097 | 5,137 |
| $3,000 under $4,000 | 205,365 | 735,448 | 315,188 | 254,416 | 205,347 | 166,381 | 205,347 | 24,042 | 205,365 | 24,202 |
| $4,000 under $5,000 | 435,754 | 1,983,945 | 748,757 | 693,792 | 435,745 | 541,928 | 435,745 | 79,221 | 435,754 | 79,383 |
| $5,000 under $6,000 | 739,640 | 4,090,038 | 1,388,584 | 1,363,929 | 739,627 | 1,337,906 | 739,627 | 202,405 | 739,640 | 202,601 |
| $6,000 under $7,000 | 897,022 | 5,859,896 | 1,836,503 | 1,857,874 | 897,003 | 2,165,991 | 897,003 | 331,077 | 897,022 | 331,285 |
| $7,000 under $8,000 | 1,265,756 | 9,493,784 | 2,730,477 | 2,838,588 | 1,265,717 | 3,924,904 | 1,265,716 | 624,511 | 1,265,756 | 624,640 |
| $8,000 under $9,000 | 1,547,260 | 13,179,856 | 3,528,867 | 3,617,597 | 1,547,239 | 6,031,957 | 1,547,239 | 975,884 | 1,547,260 | 976,007 |
| $9,000 under $10,000 | 1,619,078 | 15,376,697 | 3,976,093 | 4,161,061 | 1,619,034 | 7,239,723 | 1,619,029 | 1,190,936 | 1,619,078 | 1,191,078 |
| $10,000 under $11,000 | 1,652,878 | 17,349,798 | 4,290,440 | 4,306,721 | 1,652,874 | 8,751,144 | 1,652,873 | 1,462,910 | 1,652,878 | 1,462,993 |
| $11,000 under $12,000 | 1,726,899 | 19,844,060 | 4,838,458 | 4,713,952 | 1,726,882 | 10,288,783 | 1,726,878 | 1,749,083 | 1,726,899 | 1,749,363 |
| $12,000 under $13,000 | 1,587,428 | 19,845,307 | 4,751,777 | 4,428,440 | 1,587,392 | 10,660,486 | 1,587,391 | 1,836,028 | 1,587,428 | 1,836,132 |
| $13,000 under $14,000 | 1,516,769 | 20,443,252 | 4,741,577 | 4,277,987 | 1,516,757 | 11,420,523 | 1,516,727 | 1,999,675 | 1,516,769 | 1,999,895 |
| $14,000 under $15,000 | 1,403,161 | 20,329,537 | 4,574,676 | 4,010,508 | 1,403,154 | 11,737,435 | 1,403,140 | 2,085,069 | 1,403,161 | 2,085,506 |
| $15,000 under $20,000 | 5,510,160 | 95,024,222 | 19,554,328 | 15,684,627 | 5,510,070 | 59,729,600 | 5,510,046 | 11,190,117 | 5,510,160 | 11,191,508 |
| $20,000 under $25,000 | 2,583,108 | 57,259,255 | 10,796,893 | 7,298,916 | 2,582,950 | 39,070,696 | 2,582,899 | 7,934,690 | 2,583,108 | 7,936,884 |
| $25,000 under $30,000 | 1,122,937 | 30,542,573 | 5,557,669 | 3,167,348 | 1,122,893 | 21,709,713 | 1,122,851 | 4,769,359 | 1,122,937 | 4,770,830 |
| $30,000 under $50,000 | 1,235,516 | 45,879,262 | 8,252,452 | 3,560,179 | 1,235,309 | 33,647,658 | 1,235,220 | 8,616,896 | 1,235,516 | 8,625,931 |
| $50,000 under $100,000 | 464,215 | 30,745,213 | 5,400,451 | 1,379,728 | 463,925 | 23,474,849 | 463,787 | 8,152,501 | 464,215 | 8,176,500 |
| $100,000 under $200,000 | 89,814 | 11,752,309 | 2,273,010 | 258,583 | 89,631 | 9,045,257 | 89,543 | 4,017,878 | 89,814 | 4,052,550 |
| $200,000 under $500,000 | 18,904 | 5,326,574 | 1,235,293 | 51,540 | 18,810 | 3,945,532 | 18,778 | 2,119,313 | 18,904 | 2,165,252 |
| $500,000 under $1,000,000 | 2,635 | 1,770,865 | 469,454 | 7,075 | 2,609 | 1,272,166 | 2,602 | 775,845 | 2,635 | 802,492 |
| $1,000,000 or more | 1,024 | 2,289,213 | 674,652 | 2,703 | 1,016 | 1,606,222 | 1,013 | 994,328 | 1,024 | 1,046,273 |
| Total nontaxable returns | 1,271,883 | 6,941,253 | 4,647,943 | 3,481,125 | 145,690 | 417,167 | - | - | - | - |
| All returns, summary: | | | | | | | | | | |
| Returns under $5,000 | 1,454,929 | 5,273,078 | 2,883,509 | 2,568,333 | 752,836 | 765,310 | 724,233 | 109,178 | 724,312 | 109,863 |
| Returns $5,000 under $10,000 | 6,522,391 | 51,111,319 | 15,277,083 | 15,424,429 | 6,153,423 | 20,847,388 | 6,068,614 | 3,324,813 | 6,068,756 | 3,325,610 |
| Returns $10,000 under $15,000 | 7,947,115 | 98,523,723 | 23,622,638 | 21,995,916 | 7,908,074 | 52,956,989 | 7,887,009 | 9,132,765 | 7,887,135 | 9,133,889 |
| Returns $15,000 or more | 11,055,964 | 281,346,371 | 54,882,100 | 31,498,479 | 11,038,482 | 193,657,490 | 11,026,739 | 48,570,928 | 11,028,313 | 48,768,218 |

Footnotes at end of table.

Table 2.1—RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS—Continued

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

| Size of adjusted gross income | Joint returns of husbands and wives | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Income subject to tax | | Income tax after credits | | Total income tax | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) |
| All returns, total | 22,754,741 | 390,230,506 | 83,975,187 | 65,792,260 | 21,956,321 | 240,225,001 | 21,829,521 | 54,373,446 | 21,831,223 | 54,550,826 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 19,038 | 11,843 | 47,358 | 46,678 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 34,054 | 56,337 | 79,121 | 86,527 | (*) | (*) | (*) | (*) | 282 | 142 |
| $2,000 under $3,000 | 76,525 | 200,876 | 156,976 | 173,807 | (*) | (*) | (*) | (*) | 1,475 | 174 |
| $3,000 under $4,000 | 200,449 | 720,603 | 403,723 | 421,324 | 64,201 | 27,051 | 62,318 | 3,354 | 62,336 | 3,514 |
| $4,000 under $5,000 | 367,133 | 1,665,320 | 768,094 | 884,513 | 206,651 | 161,627 | 189,742 | 20,404 | 189,751 | 20,520 |
| $5,000 under $6,000 | 540,196 | 2,984,427 | 1,156,578 | 1,356,481 | 422,914 | 588,374 | 405,130 | 81,666 | 405,143 | 81,862 |
| $6,000 under $7,000 | 690,160 | 4,500,975 | 1,538,760 | 1,808,715 | 604,175 | 1,223,751 | 588,724 | 172,726 | 588,739 | 172,899 |
| $7,000 under $8,000 | 924,330 | 6,939,053 | 2,202,142 | 2,564,325 | 864,023 | 2,259,753 | 846,148 | 330,196 | 846,187 | 330,312 |
| $8,000 under $9,000 | 1,162,325 | 9,908,844 | 2,747,225 | 3,281,469 | 1,125,730 | 3,912,478 | 1,112,982 | 596,970 | 1,113,001 | 597,080 |
| $9,000 under $10,000 | 1,320,316 | 12,548,973 | 3,352,901 | 3,861,889 | 1,293,180 | 5,364,640 | 1,281,242 | 841,615 | 1,281,291 | 841,757 |
| $10,000 under $11,000 | 1,390,453 | 14,605,582 | 3,649,786 | 4,019,611 | 1,377,913 | 6,945,176 | 1,371,424 | 1,119,725 | 1,371,429 | 1,119,808 |
| $11,000 under $12,000 | 1,510,484 | 17,358,692 | 4,277,950 | 4,463,361 | 1,502,597 | 8,623,853 | 1,498,120 | 1,422,509 | 1,498,137 | 1,422,761 |
| $12,000 under $13,000 | 1,412,026 | 17,657,446 | 4,256,841 | 4,220,596 | 1,405,124 | 9,187,624 | 1,399,955 | 1,542,949 | 1,399,991 | 1,543,040 |
| $13,000 under $14,000 | 1,377,414 | 18,565,656 | 4,342,830 | 4,097,737 | 1,372,622 | 10,139,272 | 1,369,849 | 1,737,924 | 1,369,861 | 1,738,066 |
| $14,000 under $15,000 | 1,310,877 | 18,989,247 | 4,277,579 | 3,896,278 | 1,308,941 | 10,819,468 | 1,307,178 | 1,892,727 | 1,307,199 | 1,893,161 |
| $15,000 under $20,000 | 5,196,468 | 89,677,463 | 18,456,560 | 15,283,886 | 5,190,258 | 55,920,841 | 5,185,164 | 10,353,220 | 5,185,273 | 10,354,442 |
| $20,000 under $25,000 | 2,469,462 | 54,731,694 | 10,327,532 | 7,158,669 | 2,467,761 | 37,176,644 | 2,465,369 | 7,470,515 | 2,465,572 | 7,472,629 |
| $25,000 under $30,000 | 1,064,800 | 28,962,591 | 5,276,091 | 3,090,070 | 1,063,111 | 20,513,962 | 1,061,271 | 4,447,423 | 1,061,342 | 4,448,794 |
| $30,000 under $50,000 | 1,155,478 | 42,890,520 | 7,625,291 | 3,439,760 | 1,154,015 | 31,452,120 | 1,152,764 | 7,950,267 | 1,153,017 | 7,958,729 |
| $50,000 under $100,000 | 431,351 | 28,559,471 | 4,997,892 | 1,332,544 | 430,474 | 21,804,537 | 429,728 | 7,483,440 | 430,123 | 7,504,576 |
| $100,000 under $200,000 | 81,708 | 10,675,903 | 2,027,479 | 246,819 | 81,356 | 8,253,134 | 81,219 | 3,624,846 | 81,453 | 3,655,434 |
| $200,000 under $500,000 | 16,604 | 4,661,549 | 1,061,326 | 48,238 | 16,474 | 3,469,414 | 16,433 | 1,839,055 | 16,534 | 1,879,424 |
| $500,000 under $1,000,000 | 2,249 | 1,510,536 | 400,803 | 6,517 | 2,218 | 1,084,126 | 2,211 | 655,954 | 2,239 | 679,722 |
| $1,000,000 or more | 841 | 1,846,905 | 544,349 | 2,446 | 832 | 1,296,912 | 830 | 785,928 | 838 | 831,920 |
| Taxable returns, total | 21,831,223 | 384,648,316 | 80,626,260 | 62,864,381 | 21,829,996 | 239,834,530 | 21,829,521 | 54,373,446 | 21,831,223 | 54,550,826 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | (*) | (*) | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 282 | 516 | 546 | 470 | (*) | (*) | (*) | (*) | 282 | 142 |
| $2,000 under $3,000 | 1,475 | 4,150 | 2,052 | 2,317 | (*) | (*) | (*) | (*) | 1,475 | 174 |
| $3,000 under $4,000 | 62,336 | 227,152 | 98,494 | 102,981 | 62,318 | 26,215 | 62,318 | 3,354 | 62,336 | 3,514 |
| $4,000 under $5,000 | 189,751 | 871,512 | 331,563 | 389,829 | 189,742 | 150,652 | 189,742 | 20,404 | 189,751 | 20,520 |
| $5,000 under $6,000 | 405,143 | 2,248,857 | 741,954 | 935,179 | 405,130 | 572,105 | 405,130 | 81,666 | 405,143 | 81,862 |
| $6,000 under $7,000 | 588,739 | 3,843,487 | 1,203,697 | 1,435,524 | 588,724 | 1,204,625 | 588,724 | 172,726 | 588,739 | 172,899 |
| $7,000 under $8,000 | 846,187 | 6,351,210 | 1,860,972 | 2,267,758 | 846,149 | 2,222,677 | 846,148 | 330,196 | 846,187 | 330,312 |
| $8,000 under $9,000 | 1,113,001 | 9,487,552 | 2,536,516 | 3,061,565 | 1,112,982 | 3,889,629 | 1,112,982 | 596,970 | 1,113,001 | 597,080 |
| $9,000 under $10,000 | 1,281,291 | 12,176,766 | 3,157,823 | 3,691,401 | 1,281,247 | 5,327,807 | 1,281,242 | 841,615 | 1,281,291 | 841,757 |
| $10,000 under $11,000 | 1,371,429 | 14,406,717 | 3,556,979 | 3,929,729 | 1,371,425 | 6,919,207 | 1,371,424 | 1,119,725 | 1,371,429 | 1,119,808 |
| $11,000 under $12,000 | 1,498,137 | 17,217,572 | 4,207,290 | 4,404,260 | 1,498,124 | 8,604,331 | 1,498,120 | 1,422,509 | 1,498,137 | 1,422,761 |
| $12,000 under $13,000 | 1,399,991 | 17,508,480 | 4,173,985 | 4,166,034 | 1,399,956 | 9,165,821 | 1,399,955 | 1,542,949 | 1,399,991 | 1,543,040 |
| $13,000 under $14,000 | 1,369,861 | 18,464,408 | 4,268,426 | 4,071,305 | 1,369,853 | 10,122,717 | 1,369,849 | 1,737,924 | 1,369,861 | 1,738,066 |
| $14,000 under $15,000 | 1,307,199 | 18,936,400 | 4,247,310 | 3,878,206 | 1,307,192 | 10,805,928 | 1,307,178 | 1,892,727 | 1,307,199 | 1,893,161 |
| $15,000 under $20,000 | 5,185,273 | 89,487,204 | 18,322,056 | 15,240,837 | 5,185,187 | 55,877,327 | 5,185,164 | 10,353,220 | 5,185,273 | 10,354,442 |
| $20,000 under $25,000 | 2,465,572 | 54,645,572 | 10,271,717 | 7,144,766 | 2,465,417 | 37,148,671 | 2,465,369 | 7,470,515 | 2,465,572 | 7,472,629 |
| $25,000 under $30,000 | 1,061,342 | 28,867,799 | 5,211,562 | 3,078,990 | 1,061,313 | 20,484,232 | 1,061,271 | 4,447,423 | 1,061,342 | 4,448,794 |
| $30,000 under $50,000 | 1,153,017 | 42,797,755 | 7,553,549 | 3,431,485 | 1,152,853 | 31,426,685 | 1,152,764 | 7,950,267 | 1,153,017 | 7,958,729 |
| $50,000 under $100,000 | 430,123 | 28,477,655 | 4,921,554 | 1,328,762 | 429,855 | 21,785,828 | 429,728 | 7,483,440 | 430,123 | 7,504,576 |
| $100,000 under $200,000 | 81,453 | 10,642,119 | 1,990,719 | 246,000 | 81,298 | 8,250,611 | 81,219 | 3,624,846 | 81,453 | 3,655,434 |
| $200,000 under $500,000 | 16,534 | 4,642,657 | 1,040,299 | 48,033 | 16,462 | 3,468,480 | 16,433 | 1,839,055 | 16,534 | 1,879,424 |
| $500,000 under $1,000,000 | 2,239 | 1,504,071 | 392,882 | 6,487 | 2,217 | 1,083,827 | 2,211 | 655,954 | 2,239 | 679,722 |
| $1,000,000 or more | 838 | 1,838,702 | 534,094 | 2,435 | 832 | 1,296,912 | 830 | 785,928 | 838 | 831,920 |
| Total nontaxable returns | 923,518 | 5,582,191 | 3,348,925 | 2,927,882 | 126,325 | 390,475 | - | - | - | - |
| All returns, summary: | | | | | | | | | | |
| Returns under $5,000 | 697,199 | 2,654,978 | 1,455,272 | 1,612,848 | 272,603 | 188,922 | 253,780 | 23,791 | 253,854 | 24,410 |
| Returns $5,000 under $10,000 | 4,637,327 | 36,882,273 | 10,997,606 | 12,872,879 | 4,310,022 | 13,348,996 | 4,234,226 | 2,023,174 | 4,234,361 | 2,023,910 |
| Returns $10,000 under $15,000 | 7,001,254 | 87,176,624 | 20,804,986 | 20,697,583 | 6,967,197 | 45,715,392 | 6,946,526 | 7,715,834 | 6,946,617 | 7,716,836 |
| Returns $15,000 or more | 10,418,961 | 263,516,633 | 50,717,323 | 30,608,950 | 10,406,499 | 180,971,691 | 10,394,989 | 44,610,649 | 10,396,391 | 44,785,670 |

Footnotes at end of table.

Table 2.1--RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

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

| Size of adjusted gross income | Separate returns of husbands and wives | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Income subject to tax | | Income tax after credits | | Total income tax | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) |
| All returns, total | 518,924 | 5,089,442 | 1,221,023 | 738,129 | 485,834 | 3,136,372 | 483,141 | 735,784 | 483,154 | 737,709 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 10,517 | 16,023 | 6,990 | 11,105 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 27,849 | 74,545 | 36,109 | 30,198 | 18,229 | 15,258 | 16,143 | 2,232 | 16,143 | 2,232 |
| $3,000 under $4,000 | 27,664 | 102,210 | 35,849 | 33,933 | 22,508 | 35,790 | 22,508 | 5,487 | 22,508 | 5,487 |
| $4,000 under $5,000 | 37,152 | 165,420 | 61,143 | 53,735 | 32,733 | 52,630 | 32,382 | 8,249 | 32,382 | 8,249 |
| $5,000 under $6,000 | 31,506 | 175,175 | 52,103 | 46,024 | 29,519 | 77,047 | 29,519 | 12,830 | 29,519 | 12,830 |
| $6,000 under $7,000 | 40,097 | 262,187 | 78,333 | 48,738 | 39,930 | 135,702 | 39,929 | 23,422 | 39,929 | 23,422 |
| $7,000 under $8,000 | 55,054 | 409,225 | 87,668 | 53,104 | 54,533 | 268,608 | 54,533 | 48,767 | 54,533 | 48,767 |
| $8,000 under $9,000 | 38,771 | 326,409 | 85,078 | 62,574 | 38,412 | 180,045 | 38,403 | 32,684 | 38,403 | 32,684 |
| $9,000 under $10,000 | 47,538 | 452,061 | 88,390 | 64,918 | 47,538 | 298,754 | 47,538 | 57,625 | 47,538 | 57,625 |
| $10,000 under $11,000 | 39,200 | 412,426 | 87,949 | 59,412 | 39,200 | 264,860 | 39,033 | 51,911 | 39,033 | 51,911 |
| $11,000 under $12,000 | 38,080 | 437,859 | 93,502 | 54,830 | 38,080 | 289,455 | 38,080 | 59,318 | 38,080 | 59,318 |
| $12,000 under $13,000 | 27,694 | 346,871 | 73,610 | 54,831 | 27,694 | 217,140 | 27,622 | 44,786 | 27,622 | 44,786 |
| $13,000 under $14,000 | 20,707 | 278,984 | 64,124 | 30,845 | 20,707 | 183,343 | 20,707 | 39,058 | 20,707 | 39,058 |
| $14,000 under $15,000 | 13,947 | 203,023 | 43,448 | 26,185 | 13,947 | 131,814 | 13,947 | 29,021 | 13,947 | 29,024 |
| $15,000 under $20,000 | 39,836 | 673,029 | 143,741 | 71,445 | 39,721 | 456,467 | 39,721 | 106,893 | 39,721 | 106,893 |
| $20,000 under $25,000 | 7,983 | 173,033 | 32,602 | 13,454 | 7,983 | 125,604 | 7,983 | 34,075 | 7,983 | 34,075 |
| $25,000 under $30,000 | 4,024 | 108,915 | 18,982 | 6,873 | 4,009 | 81,071 | 4,009 | 25,017 | 4,009 | 25,017 |
| $30,000 under $50,000 | 3,989 | 144,337 | 35,923 | 8,518 | 3,984 | 98,193 | 3,983 | 33,819 | 3,984 | 33,843 |
| $50,000 under $100,000 | 1,861 | 122,560 | 23,946 | 3,040 | 1,860 | 92,252 | 1,860 | 41,073 | 1,860 | 41,275 |
| $100,000 under $200,000 | 414 | 55,038 | 14,561 | 645 | 405 | 38,863 | 405 | 19,487 | 407 | 19,839 |
| $200,000 under $500,000 | 151 | 44,736 | 15,789 | 252 | 143 | 28,395 | 139 | 17,200 | 146 | 17,823 |
| $500,000 under $1,000,000 | 38 | 25,725 | 8,849 | 62 | 36 | 17,117 | 34 | 11,065 | 36 | 11,462 |
| $1,000,000 or more | 23 | 77,021 | 31,407 | 35 | 23 | 45,580 | 23 | 31,424 | 23 | 31,729 |
| Taxable returns, total | 483,154 | 4,979,637 | 1,152,944 | 677,230 | 483,144 | 3,134,143 | 483,141 | 735,784 | 483,154 | 737,709 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 16,143 | 44,570 | 15,691 | 13,730 | 16,143 | 15,149 | 16,143 | 2,232 | 16,143 | 2,232 |
| $3,000 under $4,000 | 22,508 | 83,505 | 22,481 | 25,235 | 22,508 | 35,790 | 22,508 | 5,487 | 22,508 | 5,487 |
| $4,000 under $5,000 | 32,382 | 144,724 | 51,182 | 40,996 | 32,382 | 52,546 | 32,382 | 8,249 | 32,382 | 8,249 |
| $5,000 under $6,000 | 29,519 | 163,672 | 46,562 | 40,063 | 29,519 | 77,047 | 29,519 | 12,830 | 29,519 | 12,830 |
| $6,000 under $7,000 | 39,929 | 261,140 | 77,081 | 48,361 | 39,929 | 135,698 | 39,929 | 23,422 | 39,929 | 23,422 |
| $7,000 under $8,000 | 54,533 | 405,265 | 85,380 | 51,206 | 54,533 | 268,608 | 54,533 | 48,767 | 54,533 | 48,767 |
| $8,000 under $9,000 | 38,403 | 323,263 | 83,556 | 59,668 | 38,403 | 180,039 | 38,403 | 32,684 | 38,403 | 32,684 |
| $9,000 under $10,000 | 47,538 | 452,061 | 88,390 | 64,918 | 47,538 | 298,754 | 47,538 | 57,625 | 47,538 | 57,625 |
| $10,000 under $11,000 | 39,033 | 410,741 | 87,435 | 59,159 | 39,033 | 263,943 | 39,033 | 51,911 | 39,033 | 51,911 |
| $11,000 under $12,000 | 38,080 | 437,859 | 93,502 | 54,830 | 38,080 | 289,455 | 38,080 | 59,318 | 38,080 | 59,318 |
| $12,000 under $13,000 | 27,622 | 345,949 | 73,011 | 54,723 | 27,622 | 216,926 | 27,622 | 44,786 | 27,622 | 44,786 |
| $13,000 under $14,000 | 20,707 | 278,984 | 64,124 | 30,845 | 20,707 | 183,343 | 20,707 | 39,058 | 20,707 | 39,058 |
| $14,000 under $15,000 | 13,947 | 203,023 | 43,448 | 26,185 | 13,947 | 131,814 | 13,947 | 29,021 | 13,947 | 29,024 |
| $15,000 under $20,000 | 39,721 | 671,191 | 142,187 | 71,045 | 39,721 | 456,467 | 39,721 | 106,893 | 39,721 | 106,893 |
| $20,000 under $25,000 | 7,983 | 173,033 | 32,602 | 13,454 | 7,983 | 125,604 | 7,983 | 34,075 | 7,983 | 34,075 |
| $25,000 under $30,000 | 4,009 | 108,499 | 18,562 | 6,828 | 4,009 | 81,071 | 4,009 | 25,017 | 4,009 | 25,017 |
| $30,000 under $50,000 | 3,984 | 144,151 | 35,732 | 8,502 | 3,983 | 98,174 | 3,983 | 33,819 | 3,984 | 33,843 |
| $50,000 under $100,000 | 1,860 | 122,468 | 23,726 | 3,038 | 1,860 | 92,252 | 1,860 | 41,073 | 1,860 | 41,275 |
| $100,000 under $200,000 | 407 | 54,120 | 13,543 | 628 | 405 | 38,863 | 405 | 19,487 | 407 | 19,839 |
| $200,000 under $500,000 | 146 | 43,099 | 14,457 | 242 | 141 | 28,041 | 139 | 17,200 | 146 | 17,823 |
| $500,000 under $1,000,000 | 36 | 24,522 | 7,968 | 58 | 35 | 16,595 | 34 | 11,065 | 36 | 11,462 |
| $1,000,000 or more | 23 | 77,021 | 31,407 | 35 | 23 | 45,580 | 23 | 31,424 | 23 | 31,729 |
| Total nontaxable returns | 35,770 | 109,805 | 68,078 | 60,904 | 2,690 | 2,231 | - | - | - | - |
| All returns, summary: | | | | | | | | | | |
| Returns under $5,000 | 108,011 | 360,827 | 141,018 | 132,345 | 78,110 | 106,063 | 75,673 | 16,310 | 75,674 | 16,328 |
| Returns $5,000 under $10,000 | 212,966 | 1,625,057 | 391,572 | 275,357 | 209,932 | 960,156 | 209,922 | 175,327 | 209,922 | 175,327 |
| Returns $10,000 under $15,000 | 139,628 | 1,679,163 | 362,633 | 226,102 | 139,628 | 1,086,612 | 139,389 | 224,094 | 139,389 | 224,096 |
| Returns $15,000 or more | 58,319 | 1,424,394 | 325,801 | 104,324 | 58,164 | 983,542 | 58,157 | 320,054 | 58,169 | 321,956 |

Footnotes at end of table.

Table 2.1.--RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

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

| Size of adjusted gross income | Returns of heads of households | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Income subject to tax | | Income tax after credits | | Total income tax | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) |
| All returns, total | 1,132,382 | 11,698,210 | 3,224,990 | 2,150,588 | 1,054,388 | 6,373,664 | 1,053,457 | 1,348,814 | 1,053,500 | 1,352,076 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | (*) | (*) | - | - | - | - | - | - |
| $1,000 under $2,000 | 2,525 | 3,714 | 4,974 | 3,822 | - | - | - | - | - | - |
| $2,000 under $3,000 | 15,561 | 40,065 | 32,496 | 18,254 | (*) | (*) | (*) | (*) | (*) | (*) |
| $3,000 under $4,000 | 39,502 | 136,615 | 86,675 | 65,536 | 17,138 | 8,039 | 17,066 | 1,110 | 17,066 | 1,110 |
| $4,000 under $5,000 | 81,145 | 366,479 | 175,385 | 151,296 | 57,575 | 64,603 | 57,455 | 9,384 | 57,455 | 9,384 |
| $5,000 under $6,000 | 102,263 | 563,037 | 227,992 | 179,045 | 92,584 | 163,051 | 92,417 | 24,593 | 92,417 | 24,593 |
| $6,000 under $7,000 | 86,920 | 563,248 | 183,171 | 177,825 | 84,445 | 202,929 | 84,247 | 31,891 | 84,247 | 31,891 |
| $7,000 under $8,000 | 150,511 | 1,129,365 | 325,241 | 294,015 | 148,270 | 512,245 | 148,268 | 83,717 | 148,268 | 83,717 |
| $8,000 under $9,000 | 136,002 | 1,153,291 | 313,270 | 257,307 | 134,014 | 582,610 | 133,747 | 97,149 | 133,747 | 97,149 |
| $9,000 under $10,000 | 127,224 | 1,209,243 | 341,968 | 238,413 | 127,120 | 629,195 | 127,120 | 107,154 | 127,120 | 107,154 |
| $10,000 under $11,000 | 82,670 | 860,781 | 221,740 | 153,273 | 82,670 | 485,732 | 82,670 | 84,487 | 82,670 | 84,487 |
| $11,000 under $12,000 | 61,932 | 710,657 | 188,785 | 125,623 | 61,802 | 396,390 | 61,802 | 70,663 | 61,802 | 70,663 |
| $12,000 under $13,000 | 46,067 | 574,622 | 141,852 | 88,880 | 46,063 | 343,886 | 46,063 | 63,068 | 46,063 | 63,068 |
| $13,000 under $14,000 | 43,484 | 584,913 | 149,711 | 87,633 | 43,484 | 347,439 | 43,484 | 64,593 | 43,484 | 64,593 |
| $14,000 under $15,000 | 23,192 | 336,615 | 80,523 | 45,978 | 22,360 | 211,247 | 22,357 | 40,537 | 22,357 | 40,537 |
| $15,000 under $20,000 | 74,781 | 1,276,483 | 292,541 | 140,607 | 74,777 | 840,354 | 74,777 | 169,469 | 74,778 | 169,472 |
| $20,000 under $25,000 | 20,679 | 458,667 | 92,252 | 38,259 | 20,664 | 325,804 | 20,633 | 71,841 | 20,633 | 71,841 |
| $25,000 under $30,000 | 12,507 | 334,805 | 63,631 | 28,403 | 12,507 | 240,927 | 12,476 | 57,435 | 12,476 | 57,435 |
| $30,000 under $50,000 | 16,335 | 607,936 | 114,292 | 36,912 | 16,303 | 449,192 | 16,302 | 123,733 | 16,333 | 123,818 |
| $50,000 under $100,000 | 6,434 | 430,987 | 95,265 | 13,783 | 6,407 | 312,531 | 6,381 | 114,509 | 6,382 | 115,233 |
| $100,000 under $200,000 | 1,287 | 167,880 | 40,496 | 2,839 | 1,281 | 121,146 | 1,272 | 55,406 | 1,280 | 55,850 |
| $200,000 under $500,000 | 358 | 103,801 | 24,688 | 778 | 356 | 75,851 | 353 | 42,242 | 354 | 43,138 |
| $500,000 under $1,000,000 | 62 | 41,455 | 10,644 | 131 | 62 | 30,165 | 62 | 18,706 | 62 | 19,356 |
| $1,000,000 or more | 24 | 42,978 | 14,602 | 57 | 22 | 28,733 | 21 | 16,905 | 22 | 17,365 |
| Taxable returns, total | 1,053,500 | 11,350,498 | 2,973,442 | 1,975,460 | 1,053,462 | 6,369,547 | 1,053,457 | 1,348,814 | 1,053,500 | 1,352,076 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $3,000 under $4,000 | 17,066 | 61,421 | 29,556 | 23,844 | 17,066 | 8,021 | 17,066 | 1,110 | 17,066 | 1,110 |
| $4,000 under $5,000 | 57,455 | 258,792 | 100,461 | 93,768 | 57,455 | 64,562 | 57,455 | 9,384 | 57,455 | 9,384 |
| $5,000 under $6,000 | 92,417 | 508,587 | 185,405 | 160,223 | 92,417 | 162,960 | 92,417 | 24,593 | 92,417 | 24,593 |
| $6,000 under $7,000 | 84,247 | 545,891 | 177,020 | 166,453 | 84,247 | 202,417 | 84,247 | 31,891 | 84,247 | 31,891 |
| $7,000 under $8,000 | 148,268 | 1,112,832 | 316,094 | 284,495 | 148,268 | 512,243 | 148,268 | 83,717 | 148,268 | 83,717 |
| $8,000 under $9,000 | 133,747 | 1,134,730 | 306,775 | 245,695 | 133,747 | 582,153 | 133,747 | 97,149 | 133,747 | 97,149 |
| $9,000 under $10,000 | 127,120 | 1,208,225 | 340,763 | 238,182 | 127,120 | 629,195 | 127,120 | 107,154 | 127,120 | 107,154 |
| $10,000 under $11,000 | 82,670 | 860,781 | 221,740 | 153,273 | 82,670 | 485,732 | 82,670 | 84,487 | 82,670 | 84,487 |
| $11,000 under $12,000 | 61,802 | 709,182 | 187,171 | 125,331 | 61,802 | 396,390 | 61,802 | 70,663 | 61,802 | 70,663 |
| $12,000 under $13,000 | 46,063 | 574,573 | 141,772 | 88,874 | 46,063 | 343,886 | 46,063 | 63,068 | 46,063 | 63,068 |
| $13,000 under $14,000 | 43,484 | 584,913 | 149,711 | 87,633 | 43,484 | 347,439 | 43,484 | 64,593 | 43,484 | 64,593 |
| $14,000 under $15,000 | 22,357 | 324,825 | 70,526 | 42,858 | 22,357 | 211,222 | 22,357 | 40,537 | 22,357 | 40,537 |
| $15,000 under $20,000 | 74,778 | 1,276,428 | 292,416 | 140,601 | 74,777 | 840,354 | 74,777 | 169,469 | 74,778 | 169,472 |
| $20,000 under $25,000 | 20,633 | 457,617 | 91,713 | 38,190 | 20,633 | 325,264 | 20,633 | 71,841 | 20,633 | 71,841 |
| $25,000 under $30,000 | 12,476 | 334,005 | 63,105 | 28,264 | 12,476 | 240,793 | 12,476 | 57,435 | 12,476 | 57,435 |
| $30,000 under $50,000 | 16,333 | 607,864 | 114,074 | 36,910 | 16,302 | 449,178 | 16,302 | 123,733 | 16,333 | 123,818 |
| $50,000 under $100,000 | 6,382 | 426,689 | 92,223 | 13,704 | 6,381 | 311,072 | 6,381 | 114,509 | 6,382 | 115,233 |
| $100,000 under $200,000 | 1,280 | 167,162 | 39,816 | 2,816 | 1,277 | 121,013 | 1,272 | 55,406 | 1,280 | 55,850 |
| $200,000 under $500,000 | 354 | 102,720 | 24,179 | 767 | 353 | 75,272 | 353 | 42,242 | 354 | 43,138 |
| $500,000 under $1,000,000 | 62 | 41,455 | 10,644 | 131 | 62 | 30,165 | 62 | 18,706 | 62 | 19,356 |
| $1,000,000 or more | 22 | 40,262 | 11,727 | 50 | 21 | 28,621 | 21 | 16,905 | 22 | 17,365 |
| Total nontaxable returns | 78,882 | 347,711 | 251,553 | 175,133 | 926 | 4,114 | - | - | - | - |
| All returns, summary: | | | | | | | | | | |
| Returns under $5,000 | 139,650 | 547,446 | 302,326 | 240,826 | 79,197 | 74,237 | 79,005 | 10,716 | 79,005 | 10,716 |
| Returns $5,000 under $10,000 | 602,920 | 4,618,184 | 1,391,643 | 1,146,605 | 586,433 | 2,090,029 | 585,799 | 344,504 | 585,799 | 344,504 |
| Returns $10,000 under $15,000 | 257,345 | 3,067,588 | 782,611 | 501,388 | 256,379 | 1,784,695 | 256,376 | 323,348 | 256,376 | 323,348 |
| Returns $15,000 or more | 132,467 | 3,464,993 | 748,411 | 261,770 | 132,379 | 2,424,704 | 132,277 | 670,246 | 132,320 | 673,508 |

Footnotes at end of table.

Table 2.1.—RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

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

| Size of adjusted gross income | Returns of surviving spouse | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Income subject to tax | | Income tax after credits | | Total income tax | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) | (49) | (50) |
| All returns, total | 91,231 | 908,669 | 258,299 | 184,798 | 79,589 | 469,719 | 79,526 | 99,812 | 79,527 | 100,262 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | (*) | (*) | - | - | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | - | - | - | - | - | - |
| $2,000 under $3,000 | (*) | (*) | (*) | (*) | - | - | - | - | - | - |
| $3,000 under $4,000 | 5,560 | 17,959 | 8,750 | 11,436 | (*) | (*) | (*) | (*) | (*) | (*) |
| $4,000 under $5,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $5,000 under $6,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $6,000 under $7,000 | 15,244 | 100,544 | 29,561 | 30,257 | 14,993 | 41,227 | 14,993 | 6,195 | 14,993 | 6,195 |
| $7,000 under $8,000 | 14,439 | 106,939 | 45,564 | 35,074 | 14,439 | 26,302 | 14,408 | 3,946 | 14,408 | 3,946 |
| $8,000 under $9,000 | 7,161 | 59,386 | 16,832 | 13,218 | 6,910 | 29,536 | 6,879 | 4,685 | 6,879 | 4,685 |
| $9,000 under $10,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $10,000 under $11,000 | 7,406 | 78,825 | 25,414 | 14,601 | 7,406 | 38,781 | 7,406 | 6,343 | 7,406 | 6,343 |
| $11,000 under $12,000 | | | | | | | | | | |
| $12,000 under $13,000 | 6,907 | 85,731 | 19,511 | 13,814 | 6,907 | 52,407 | 6,907 | 9,030 | 6,907 | 9,030 |
| $13,000 under $14,000 | 1,628 | 22,943 | 5,823 | 3,754 | 1,628 | 13,367 | 1,628 | 2,326 | 1,628 | 2,326 |
| $14,000 under $15,000 | | | | | | | | | | |
| $15,000 under $20,000 | 6,049 | 103,040 | 24,630 | 13,730 | 6,049 | 64,679 | 6,049 | 12,064 | 6,049 | 12,064 |
| $20,000 under $25,000 | 3,337 | 73,180 | 11,754 | 6,336 | 3,336 | 55,091 | 3,336 | 11,393 | 3,336 | 11,393 |
| $25,000 under $30,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $30,000 under $50,000 | 1,465 | 59,475 | 9,122 | 3,912 | 1,465 | 46,039 | 1,465 | 12,690 | 1,465 | 12,690 |
| $50,000 under $100,000 | 780 | 54,232 | 10,954 | 1,796 | 780 | 41,093 | 780 | 14,468 | 780 | 14,468 |
| $100,000 under $200,000 | 136 | 17,074 | 3,047 | 335 | 136 | 13,525 | 135 | 5,949 | 136 | 5,979 |
| $200,000 under $500,000 | 14 | 3,465 | 1,157 | 32 | 14 | 2,185 | 14 | 1,077 | 14 | 1,104 |
| $500,000 under $1,000,000 | [1]8 | [1]7,509 | [1]3,227 | [1]20 | [1]8 | [1]4,261 | [1]8 | [1]2,647 | [1]8 | [1]3,040 |
| $1,000,000 or more | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Taxable returns, total | 79,527 | 872,543 | 238,256 | 163,578 | 79,527 | 469,636 | 79,526 | 99,812 | 79,527 | 100,262 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $4,000 under $5,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $5,000 under $6,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $6,000 under $7,000 | 14,993 | 98,971 | 28,617 | 29,127 | 14,993 | 41,227 | 14,993 | 6,195 | 14,993 | 6,195 |
| $7,000 under $8,000 | 14,408 | 106,720 | 45,455 | 35,027 | 14,408 | 26,238 | 14,408 | 3,946 | 14,408 | 3,946 |
| $8,000 under $9,000 | 6,879 | 56,977 | 15,112 | 12,349 | 6,879 | 28,517 | 6,879 | 4,685 | 6,879 | 4,685 |
| $9,000 under $10,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $10,000 under $11,000 | 7,406 | 78,825 | 25,414 | 14,601 | 7,406 | 38,781 | 7,406 | 6,343 | 7,406 | 6,343 |
| $11,000 under $12,000 | | | | | | | | | | |
| $12,000 under $13,000 | 6,907 | 85,731 | 19,511 | 13,814 | 6,907 | 52,407 | 6,907 | 9,030 | 6,907 | 9,030 |
| $13,000 under $14,000 | 1,628 | 22,943 | 5,823 | 3,754 | 1,628 | 13,367 | 1,628 | 2,326 | 1,628 | 2,326 |
| $14,000 under $15,000 | | | | | | | | | | |
| $15,000 under $20,000 | 6,049 | 103,040 | 24,630 | 13,730 | 6,049 | 64,679 | 6,049 | 12,064 | 6,049 | 12,064 |
| $20,000 under $25,000 | 3,336 | 73,159 | 11,734 | 6,335 | 3,336 | 55,091 | 3,336 | 11,393 | 3,336 | 11,393 |
| $25,000 under $30,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $30,000 under $50,000 | 1,465 | 59,475 | 9,122 | 3,912 | 1,465 | 46,039 | 1,465 | 12,690 | 1,465 | 12,690 |
| $50,000 under $100,000 | 780 | 54,232 | 10,954 | 1,796 | 780 | 41,093 | 780 | 14,468 | 780 | 14,468 |
| $100,000 under $200,000 | 136 | 17,074 | 3,047 | 335 | 136 | 13,525 | 135 | 5,949 | 136 | 5,979 |
| $200,000 under $500,000 | 14 | 3,465 | 1,157 | 32 | 14 | 2,185 | 14 | 1,077 | 14 | 1,104 |
| $500,000 under $1,000,000 | [1]8 | [1]7,509 | [1]3,227 | [1]20 | [1]8 | [1]4,261 | [1]8 | [1]2,647 | [1]8 | [1]3,040 |
| $1,000,000 or more | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Total nontaxable returns | 11,704 | 36,126 | 20,042 | 21,222 | 62 | 82 | - | - | - | - |
| All returns, summary: | | | | | | | | | | |
| Returns under $5,000 | 17,169 | 58,907 | 24,950 | 31,104 | (*) | (*) | (*) | (*) | (*) | (*) |
| Returns $5,000 under $10,000 | 45,660 | 326,846 | 115,839 | 93,606 | 44,780 | 118,240 | 44,718 | 17,996 | 44,718 | 17,996 |
| Returns $10,000 under $15,000 | 15,941 | 187,498 | 50,748 | 32,168 | 15,941 | 104,554 | 15,941 | 17,699 | 15,941 | 17,699 |
| Returns $15,000 or more | 12,461 | 335,418 | 66,762 | 27,916 | 12,460 | 239,689 | 12,459 | 63,076 | 12,460 | 63,526 |

Footnotes at end of table.

Table 2.1.—RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

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

| Size of adjusted gross income | Returns of single persons not heads of households or surviving spouses | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Income subject to tax | | Income tax after credits | | Total income tax | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) |
| All returns, total | 2,483,121 | 28,327,662 | 7,985,828 | 2,621,387 | 2,276,683 | 18,022,423 | 2,260,950 | 4,579,827 | 2,261,112 | 4,596,710 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 15,246 | 9,885 | 20,299 | 12,701 | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 56,591 | 93,753 | 103,075 | 70,644 | 11,358 | 3,568 | 11,107 | 501 | 11,107 | 501 |
| $2,000 under $3,000 | 106,254 | 269,438 | 195,024 | 116,604 | 40,089 | 18,032 | 38,992 | 2,508 | 38,995 | 2,509 |
| $3,000 under $4,000 | 146,694 | 513,752 | 299,794 | 170,375 | 107,972 | 98,613 | 103,291 | 14,081 | 103,291 | 14,081 |
| $4,000 under $5,000 | 168,115 | 764,092 | 341,752 | 180,886 | 151,044 | 268,081 | 149,922 | 40,153 | 149,922 | 40,199 |
| $5,000 under $6,000 | 217,826 | 1,198,537 | 498,858 | 233,521 | 210,459 | 520,991 | 206,482 | 81,071 | 206,482 | 81,071 |
| $6,000 under $7,000 | 174,430 | 1,144,424 | 375,461 | 186,563 | 171,352 | 584,039 | 169,110 | 96,844 | 169,114 | 96,878 |
| $7,000 under $8,000 | 210,621 | 1,580,298 | 497,727 | 210,980 | 204,346 | 896,362 | 202,359 | 157,885 | 202,360 | 157,898 |
| $8,000 under $9,000 | 257,591 | 2,197,740 | 608,929 | 241,683 | 255,230 | 1,350,623 | 255,228 | 244,395 | 255,230 | 244,409 |
| $9,000 under $10,000 | 163,050 | 1,537,960 | 399,449 | 163,235 | 160,869 | 977,950 | 160,770 | 183,617 | 160,770 | 183,617 |
| $10,000 under $11,000 | 154,671 | 1,619,901 | 408,780 | 155,349 | 154,554 | 1,055,537 | 154,545 | 202,398 | 154,545 | 202,398 |
| $11,000 under $12,000 | 128,781 | 1,477,759 | 368,766 | 126,773 | 126,788 | 986,625 | 126,671 | 194,639 | 126,675 | 194,667 |
| $12,000 under $13,000 | 106,846 | 1,330,586 | 343,513 | 104,997 | 106,844 | 881,447 | 106,844 | 176,195 | 106,845 | 176,208 |
| $13,000 under $14,000 | 81,893 | 1,103,507 | 258,852 | 86,434 | 81,674 | 758,580 | 81,648 | 156,622 | 81,678 | 156,700 |
| $14,000 under $15,000 | 60,756 | 881,097 | 241,748 | 65,122 | 59,069 | 583,548 | 59,069 | 121,937 | 59,069 | 121,937 |
| $15,000 under $20,000 | 206,553 | 3,523,032 | 852,623 | 220,759 | 204,369 | 2,490,855 | 204,335 | 548,471 | 204,339 | 548,637 |
| $20,000 under $25,000 | 86,730 | 1,935,186 | 417,359 | 97,245 | 85,584 | 1,416,115 | 85,578 | 346,865 | 85,584 | 346,945 |
| $25,000 under $30,000 | 44,980 | 1,230,008 | 277,865 | 52,488 | 44,423 | 890,800 | 44,423 | 236,696 | 44,438 | 236,795 |
| $30,000 under $50,000 | 61,289 | 2,292,904 | 562,354 | 80,394 | 60,726 | 1,628,246 | 60,706 | 496,387 | 60,717 | 496,851 |
| $50,000 under $100,000 | 25,324 | 1,680,434 | 369,009 | 32,731 | 25,090 | 1,245,672 | 25,038 | 499,011 | 25,070 | 500,948 |
| $100,000 under $200,000 | 6,582 | 877,458 | 232,143 | 8,858 | 6,520 | 621,809 | 6,512 | 312,190 | 6,538 | 315,449 |
| $200,000 under $500,000 | 1,864 | 537,111 | 157,788 | 2,479 | 1,840 | 371,554 | 1,839 | 219,739 | 1,856 | 223,763 |
| $500,000 under $1,000,000 | 293 | 196,833 | 57,322 | 386 | 289 | 138,873 | 288 | 88,204 | 291 | 89,931 |
| $1,000,000 or more | 141 | 331,967 | 97,338 | 180 | 139 | 233,940 | 138 | 159,340 | 140 | 164,239 |
| Taxable returns, total | 2,261,112 | 27,462,241 | 7,026,482 | 2,325,395 | 2,260,996 | 18,002,157 | 2,260,950 | 4,579,827 | 2,261,112 | 4,596,710 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 11,107 | 19,011 | 6,237 | 9,212 | 11,107 | 3,562 | 11,107 | 501 | 11,107 | 501 |
| $2,000 under $3,000 | 38,995 | 99,793 | 48,907 | 33,291 | 38,992 | 17,663 | 38,992 | 2,508 | 38,995 | 2,509 |
| $3,000 under $4,000 | 103,291 | 362,816 | 164,422 | 102,111 | 103,291 | 96,283 | 103,291 | 14,081 | 103,291 | 14,081 |
| $4,000 under $5,000 | 149,922 | 680,442 | 256,582 | 156,853 | 149,922 | 267,008 | 149,922 | 40,153 | 149,922 | 40,199 |
| $5,000 under $6,000 | 206,482 | 1,134,197 | 404,108 | 219,347 | 206,482 | 510,742 | 206,482 | 81,071 | 206,482 | 81,071 |
| $6,000 under $7,000 | 169,114 | 1,110,407 | 350,088 | 178,409 | 169,110 | 582,024 | 169,110 | 96,844 | 169,114 | 96,878 |
| $7,000 under $8,000 | 202,360 | 1,517,757 | 422,576 | 200,102 | 202,359 | 895,138 | 202,359 | 157,885 | 202,360 | 157,898 |
| $8,000 under $9,000 | 255,230 | 2,177,334 | 586,908 | 238,321 | 255,228 | 1,350,618 | 255,228 | 244,395 | 255,230 | 244,409 |
| $9,000 under $10,000 | 160,770 | 1,516,420 | 377,294 | 161,283 | 160,770 | 977,843 | 160,770 | 183,617 | 160,770 | 183,617 |
| $10,000 under $11,000 | 154,545 | 1,618,536 | 407,396 | 155,255 | 154,545 | 1,055,463 | 154,545 | 202,398 | 154,545 | 202,398 |
| $11,000 under $12,000 | 126,675 | 1,453,646 | 341,972 | 124,235 | 126,671 | 986,623 | 126,671 | 194,639 | 126,675 | 194,667 |
| $12,000 under $13,000 | 106,845 | 1,330,573 | 343,497 | 104,997 | 106,844 | 881,447 | 106,844 | 176,195 | 106,845 | 176,208 |
| $13,000 under $14,000 | 81,678 | 1,100,549 | 255,825 | 85,740 | 81,674 | 758,580 | 81,648 | 156,622 | 81,678 | 156,700 |
| $14,000 under $15,000 | 59,069 | 856,744 | 211,059 | 61,971 | 59,069 | 583,548 | 59,069 | 121,937 | 59,069 | 121,937 |
| $15,000 under $20,000 | 204,339 | 3,486,359 | 773,038 | 218,413 | 204,336 | 2,490,773 | 204,335 | 548,471 | 204,339 | 548,637 |
| $20,000 under $25,000 | 85,584 | 1,909,875 | 389,126 | 96,172 | 85,581 | 1,416,065 | 85,578 | 346,865 | 85,584 | 346,945 |
| $25,000 under $30,000 | 44,438 | 1,214,827 | 261,570 | 51,510 | 44,423 | 890,800 | 44,423 | 236,696 | 44,438 | 236,795 |
| $30,000 under $50,000 | 60,717 | 2,270,016 | 539,975 | 79,370 | 60,706 | 1,627,582 | 60,706 | 496,387 | 60,717 | 496,851 |
| $50,000 under $100,000 | 25,070 | 1,664,168 | 351,993 | 32,429 | 25,049 | 1,244,605 | 25,038 | 499,011 | 25,070 | 500,948 |
| $100,000 under $200,000 | 6,538 | 871,833 | 225,885 | 8,804 | 6,515 | 621,244 | 6,512 | 312,190 | 6,538 | 315,449 |
| $200,000 under $500,000 | 1,856 | 534,632 | 155,200 | 2,466 | 1,840 | 371,554 | 1,839 | 219,739 | 1,856 | 223,763 |
| $500,000 under $1,000,000 | 291 | 195,819 | 56,071 | 383 | 288 | 138,489 | 288 | 88,204 | 291 | 89,931 |
| $1,000,000 or more | 140 | 330,716 | 96,086 | 179 | 139 | 233,940 | 138 | 159,340 | 140 | 164,239 |
| Total nontaxable returns | 222,009 | 865,423 | 959,346 | 295,995 | 15,687 | 20,263 | - | - | - | - |
| All returns, summary: | | | | | | | | | | |
| Returns under $5,000 | 492,900 | 1,650,920 | 959,943 | 551,209 | 316,518 | 388,856 | 309,367 | 57,321 | 309,371 | 57,368 |
| Returns $5,000 under $10,000 | 1,023,518 | 7,658,959 | 2,380,424 | 1,035,982 | 1,002,256 | 4,329,966 | 993,949 | 763,812 | 993,956 | 763,872 |
| Returns $10,000 under $15,000 | 532,947 | 6,412,850 | 1,621,659 | 538,676 | 528,929 | 4,265,736 | 528,777 | 851,790 | 528,812 | 851,909 |
| Returns $15,000 or more | 433,756 | 12,604,933 | 3,023,802 | 495,520 | 428,980 | 9,037,864 | 428,857 | 2,906,902 | 428,973 | 2,923,558 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]Includes adjusted gross income class $1,000,000 or over.

[2]Included in adjusted gross income class $500,000 to $1,000,000.

NOTE: Amount detail may not add to total because of rounding.

Table 2.2—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME BY MARITAL STATUS

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

| Sources of income or loss | Total returns | | Joint returns of husbands and wives | | Separate returns of husbands and wives | | Returns of heads of households | | Returns of surviving spouses | | Returns of single persons not heads of households or surviving spouses | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| Adjusted gross income | 26,980,399 | 436,254,489 | 22,754,741 | 390,230,506 | 518,924 | 5,089,442 | 1,132,382 | 11,698,210 | 91,231 | 908,669 | 2,483,121 | 28,327,662 |
| Salaries and wages (gross) | 24,359,291 | 351,298,135 | 20,984,606 | 319,422,846 | 453,727 | 4,209,398 | 1,047,152 | 9,645,744 | 79,256 | 623,928 | 1,794,550 | 17,396,221 |
| Business or profession: | | | | | | | | | | | | |
| Net profit | 2,792,321 | 27,857,176 | 2,577,840 | 26,099,657 | 30,358 | 213,856 | 48,783 | 443,301 | 6,151 | 52,491 | 129,189 | 1,047,873 |
| Net loss | 863,000 | 1,744,275 | 774,384 | 1,535,490 | 10,854 | 23,167 | 19,495 | 41,230 | (*) | (*) | 57,405 | 142,419 |
| Farm: | | | | | | | | | | | | |
| Net profit | 318,804 | 1,709,718 | 294,973 | 1,610,089 | (*) | (*) | 4,691 | 22,169 | (*) | (*) | 15,637 | 67,770 |
| Net loss | 436,197 | 1,376,928 | 411,306 | 1,283,310 | (*) | (*) | 5,655 | 23,769 | (*) | (*) | 16,471 | 57,887 |
| Partnership: | | | | | | | | | | | | |
| Net profit | 880,651 | 12,230,555 | 800,567 | 11,503,748 | 7,007 | 52,270 | 10,162 | 118,440 | (*) | (*) | 61,932 | 539,195 |
| Net loss | 553,964 | 3,031,315 | 484,969 | 2,728,075 | 6,381 | 40,384 | 8,785 | 50,691 | 2,358 | 4,052 | 51,471 | 208,115 |
| Small Business Corporations: | | | | | | | | | | | | |
| Net profit | 231,857 | 2,603,345 | 212,004 | 2,363,201 | (*) | (*) | 3,448 | 35,702 | (*) | (*) | 14,789 | 183,336 |
| Net loss | 126,097 | 659,688 | 114,832 | 617,332 | (*) | (*) | (*) | (*) | (*) | (*) | 9,458 | 33,304 |
| Sales of capital assets: | | | | | | | | | | | | |
| Net gain | 3,866,079 | 14,017,461 | 3,244,765 | 11,924,863 | 39,296 | 130,262 | 109,202 | 309,714 | 16,887 | 40,749 | 455,929 | 1,611,873 |
| Net loss | 1,564,897 | 998,864 | 1,278,954 | 803,933 | 31,995 | 24,431 | 51,342 | 35,264 | (*) | (*) | 197,355 | 132,583 |
| Sales of property *other* than capital assets: | | | | | | | | | | | | |
| Net gain | 225,812 | 450,463 | 207,634 | 412,358 | (*) | (*) | 3,812 | 9,757 | (*) | (*) | 12,864 | 25,360 |
| Net loss | 150,264 | 327,784 | 134,874 | 283,386 | (*) | (*) | 5,234 | 10,051 | (*) | (*) | (*) | (*) |
| Dividends in adjusted gross income | 4,425,120 | 13,803,071 | 3,413,340 | 9,514,033 | 62,091 | 285,616 | 145,360 | 415,025 | 21,136 | 41,953 | 783,193 | 3,546,445 |
| Interest received | 17,105,747 | 15,713,799 | 14,602,176 | 12,123,826 | 232,644 | 228,475 | 543,279 | 463,807 | 62,028 | 96,844 | 1,665,620 | 2,800,847 |
| Pensions and annuities (taxable portion) | 1,572,047 | 5,362,372 | 1,221,175 | 4,348,200 | 25,775 | 55,822 | 42,641 | 109,731 | (*) | (*) | 277,891 | 835,214 |
| Rents: | | | | | | | | | | | | |
| Net income | 1,912,414 | 3,666,971 | 1,565,533 | 2,976,339 | 22,778 | 36,177 | 61,259 | 92,167 | 14,016 | 21,041 | 248,828 | 541,249 |
| Net loss | 1,707,030 | 2,231,939 | 1,470,303 | 1,946,143 | 18,213 | 29,830 | 54,101 | 60,462 | (*) | (*) | 158,858 | 189,102 |
| Royalties: | | | | | | | | | | | | |
| Net income | 263,161 | 684,810 | 218,498 | 534,696 | 3,957 | 4,642 | 6,547 | 17,323 | (*) | (*) | 33,950 | 126,272 |
| Net loss | 25,562 | 72,049 | 21,481 | 65,476 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Estates and trusts: | | | | | | | | | | | | |
| Net income | 372,996 | 1,410,201 | 228,157 | 742,383 | 6,780 | 27,912 | 14,200 | 83,955 | (*) | (*) | 121,486 | 535,774 |
| Net loss | 34,846 | 77,389 | 26,154 | 48,884 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| State income tax refunds | 4,727,916 | 609,703 | 4,172,234 | 549,149 | 60,901 | 6,238 | 158,006 | 14,100 | 14,337 | 1,240 | 322,438 | 38,974 |
| Alimony | 104,345 | 365,368 | 15,163 | 26,745 | 4,013 | 2,995 | 51,956 | 203,524 | - | - | 33,213 | 132,103 |
| Other income (net) | 2,169,679 | 1,750,895 | 1,945,010 | 1,567,274 | 27,963 | 33,612 | 50,874 | 58,687 | (*) | (*) | 143,268 | 90,150 |
| Statutory adjustments | 4,575,287 | 6,759,320 | 4,118,845 | 6,176,873 | 69,790 | 91,082 | 96,755 | 113,757 | (*) | (*) | 284,178 | 369,898 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Amount detail may not add to total because of rounding.

Table 2.3—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Number of returns | Adjusted gross income | Salaries and wages (gross) | | Business or profession | | | | Farm | | | | Partnerships | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Net profit | | Net loss | | Net profit | | Net loss | | Net profit | | Net loss | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| All returns, total | 26,980,399 | 436,254,489 | 24,359,291 | 351,298,135 | 2,792,321 | 27,857,176 | 863,000 | 1,744,275 | 318,804 | 1,709,718 | 436,197 | 1,376,928 | 880,651 | 12,230,555 | 553,964 | 3,031,315 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 40,281 | 25,034 | 23,412 | 53,272 | 6,728 | 7,437 | 7,776 | 23,692 | (*) | (*) | 3,405 | 11,553 | } 1,420 | 3,535 | { 3,470 | 8,744 |
| $1,000 under $2,000 | 104,058 | 170,331 | 35,774 | 83,857 | 14,825 | 21,211 | 10,594 | 26,888 | 1,618 | 1,612 | 2,878 | 7,634 | | | 7,231 | 16,884 |
| $2,000 under $3,000 | 230,665 | 595,647 | 127,745 | 349,701 | 28,208 | 57,964 | 11,096 | 38,151 | 4,903 | 7,298 | 5,505 | 15,779 | 1,835 | 1,863 | 1,501 | 27,209 |
| $3,000 under $4,000 | 419,869 | 1,491,139 | 268,076 | 895,578 | 54,157 | 139,041 | 15,915 | 37,901 | 6,045 | 12,365 | 5,462 | 20,056 | 4,924 | 12,320 | 6,417 | 14,591 |
| $4,000 under $5,000 | 660,056 | 2,990,928 | 457,618 | 1,902,395 | 95,024 | 291,004 | 25,129 | 59,258 | 13,308 | 29,995 | 13,515 | 30,444 | 10,635 | 35,883 | 11,114 | 22,301 |
| $5,000 under $6,000 | 898,248 | 4,957,928 | 667,648 | 3,439,233 | 123,459 | 438,061 | 32,186 | 70,200 | 17,211 | 44,858 | 18,665 | 58,033 | 11,340 | 32,684 | 4,590 | 10,914 |
| $6,000 under $7,000 | 1,006,851 | 6,571,379 | 809,147 | 5,009,561 | 141,457 | 582,502 | 39,103 | 61,378 | 19,150 | 54,428 | 21,846 | 65,075 | 14,891 | 48,367 | 12,522 | 38,820 |
| $7,000 under $8,000 | 1,354,955 | 10,164,881 | 1,176,051 | 8,416,482 | 145,824 | 637,740 | 52,204 | 81,713 | 20,789 | 77,330 | 21,688 | 42,017 | 33,853 | 125,189 | 16,970 | 37,808 |
| $8,000 under $9,000 | 1,601,850 | 13,645,670 | 1,454,546 | 12,030,591 | 153,778 | 666,048 | 52,326 | 87,275 | 16,414 | 61,571 | 27,584 | 56,548 | 25,945 | 87,208 | 15,176 | 24,451 |
| $9,000 under $10,000 | 1,660,487 | 15,771,461 | 1,558,778 | 14,279,657 | 146,475 | 672,082 | 58,970 | 91,253 | 21,236 | 64,709 | 31,206 | 55,310 | 33,357 | 155,028 | 10,451 | 27,962 |
| $10,000 under $11,000 | 1,672,195 | 17,551,711 | 1,564,141 | 15,841,356 | 145,426 | 718,675 | 53,548 | 70,365 | 23,744 | 74,093 | 25,940 | 48,288 | 28,788 | 145,961 | 14,294 | 29,310 |
| $11,000 under $12,000 | 1,741,482 | 20,010,769 | 1,649,555 | 18,470,601 | 143,993 | 717,506 | 50,844 | 69,878 | 15,919 | 45,998 | 24,467 | 45,873 | 28,036 | 175,029 | 14,152 | 27,203 |
| $12,000 under $13,000 | 1,599,540 | 19,995,256 | 1,524,406 | 18,508,163 | 130,415 | 675,188 | 48,558 | 56,843 | 13,780 | 47,239 | 21,879 | 37,321 | 34,688 | 222,888 | 16,117 | 36,159 |
| $13,000 under $14,000 | 1,524,537 | 20,547,459 | 1,465,012 | 19,126,308 | 121,376 | 684,359 | 38,159 | 48,473 | 13,084 | 54,297 | 21,552 | 43,985 | 27,864 | 111,634 | 16,346 | 29,657 |
| $14,000 under $15,000 | 1,409,361 | 20,418,527 | 1,354,477 | 18,971,833 | 109,394 | 638,927 | 42,891 | 59,211 | 10,597 | 45,475 | 18,698 | 35,445 | 23,427 | 100,165 | 14,052 | 26,829 |
| $15,000 under $20,000 | 5,523,687 | 95,253,047 | 5,305,440 | 87,901,239 | 429,732 | 3,177,676 | 152,066 | 202,894 | 43,113 | 182,410 | 68,360 | 136,811 | 109,711 | 705,329 | 75,845 | 161,451 |
| $20,000 under $25,000 | 2,588,191 | 57,371,760 | 2,433,911 | 50,453,553 | 249,157 | 2,617,337 | 71,665 | 117,445 | 26,108 | 171,757 | 32,827 | 84,833 | 98,152 | 842,146 | 64,730 | 210,903 |
| $25,000 under $30,000 | 1,126,983 | 30,653,762 | 1,017,544 | 24,722,396 | 153,526 | 2,269,659 | 33,234 | 73,872 | 14,329 | 134,338 | 17,117 | 55,633 | 79,918 | 804,902 | 44,917 | 178,377 |
| $30,000 under $50,000 | 1,238,556 | 45,995,172 | 1,024,974 | 29,890,761 | 261,749 | 6,257,569 | 41,617 | 132,086 | 21,482 | 264,563 | 28,080 | 162,696 | 158,908 | 2,661,915 | 104,427 | 528,969 |
| $50,000 under $100,000 | 465,750 | 30,847,684 | 355,497 | 14,868,736 | 116,231 | 4,900,340 | 17,943 | 130,906 | 11,968 | 227,799 | 18,384 | 178,858 | 118,696 | 3,630,402 | 72,736 | 690,156 |
| $100,000 under $200,000 | 90,127 | 11,793,354 | 68,362 | 4,394,325 | 18,084 | 1,252,685 | 5,013 | 82,786 | 2,812 | 75,807 | 5,166 | 96,888 | 27,785 | 1,501,161 | 19,887 | 417,747 |
| $200,000 under $500,000 | 18,991 | 5,350,661 | 14,324 | 1,289,801 | 2,826 | 308,559 | 1,680 | 67,463 | 691 | 22,445 | 1,547 | 50,832 | 5,623 | 544,865 | 5,576 | 280,690 |
| $500,000 under $1,000,000 | 2,649 | 1,779,546 | 2,042 | 255,795 | 335 | 66,534 | 325 | 29,033 | 100 | 4,211 | 297 | 15,024 | 658 | 124,690 | 990 | 100,614 |
| $1,000,000 or more | 1,030 | 2,301,383 | 811 | 142,941 | 142 | 59,072 | 158 | 25,311 | 49 | 4,351 | 129 | 21,992 | 197 | 157,391 | 453 | 83,566 |
| Taxable returns, total | 25,708,516 | 429,313,239 | 23,587,057 | 347,067,646 | 2,537,214 | 26,807,005 | 768,808 | 1,440,737 | 278,700 | 1,531,669 | 392,714 | 1,183,581 | 838,502 | 12,026,516 | 511,093 | 2,750,125 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 6,318 | 6,008 | (*) | (*) | } 1,431 | 3,441 | { (*) | (*) | - | - | } 746 | 3,378 | { - | - | (*) | (*) |
| $1,000 under $2,000 | 15,778 | 26,070 | 8,895 | 14,208 | | | } 1,250 | 4,532 | { - | - | | | | | { 2,264 | 2,337 |
| $2,000 under $3,000 | 61,097 | 160,057 | 44,618 | 127,450 | 4,816 | 7,914 | | | (*) | (*) | | | } 1,428 | 2,976 | (*) | (*) |
| $3,000 under $4,000 | 205,365 | 735,448 | 146,402 | 498,967 | 16,677 | 45,741 | 5,815 | 10,076 | 1,966 | 3,060 | 2,299 | 4,289 | | | 920 | 3,199 |
| $4,000 under $5,000 | 435,754 | 1,983,945 | 321,695 | 1,384,099 | 48,277 | 143,514 | 12,748 | 27,384 | 8,123 | 16,947 | 6,980 | 7,696 | 5,947 | 22,796 | 6,319 | 16,122 |
| $5,000 under $6,000 | 739,640 | 4,090,038 | 562,290 | 2,895,619 | 84,561 | 276,809 | 18,970 | 32,872 | 12,523 | 28,973 | 12,453 | 31,946 | 9,177 | 26,730 | 1,856 | 4,916 |
| $6,000 under $7,000 | 897,022 | 5,859,896 | 725,061 | 4,482,606 | 112,245 | 450,714 | 30,567 | 40,919 | 13,702 | 32,829 | 15,757 | 48,836 | 12,163 | 37,407 | 10,955 | 26,284 |
| $7,000 under $8,000 | 1,265,756 | 9,493,784 | 1,115,695 | 7,994,875 | 128,437 | 552,548 | 44,905 | 61,136 | 16,343 | 53,018 | 19,523 | 31,438 | 25,005 | 81,128 | 10,888 | 20,267 |
| $8,000 under $9,000 | 1,547,260 | 13,179,856 | 1,412,492 | 11,672,265 | 140,745 | 599,556 | 47,159 | 69,599 | 13,913 | 43,994 | 25,164 | 46,097 | 24,922 | 83,601 | 13,861 | 19,715 |
| $9,000 under $10,000 | 1,619,078 | 15,376,697 | 1,526,492 | 13,998,931 | 138,853 | 622,002 | 56,398 | 81,263 | 20,644 | 59,744 | 29,651 | 48,051 | 26,285 | 128,952 | 8,215 | 14,670 |
| $10,000 under $11,000 | 1,652,878 | 17,349,798 | 1,550,613 | 15,709,836 | 140,016 | 679,745 | 52,498 | 63,385 | 21,449 | 58,755 | 25,001 | 44,039 | 26,090 | 132,110 | 13,156 | 22,102 |
| $11,000 under $12,000 | 1,726,899 | 19,844,060 | 1,639,998 | 18,364,061 | 141,196 | 692,098 | 49,005 | 62,080 | 15,175 | 41,144 | 23,980 | 42,961 | 26,741 | 162,795 | 13,799 | 21,607 |
| $12,000 under $13,000 | 1,587,428 | 19,845,307 | 1,515,267 | 18,399,264 | 127,543 | 653,052 | 48,016 | 55,375 | 12,602 | 40,491 | 21,359 | 35,210 | 33,530 | 218,889 | 15,069 | 27,667 |
| $13,000 under $14,000 | 1,516,769 | 20,443,252 | 1,458,666 | 19,040,036 | 119,268 | 666,333 | 37,479 | 45,955 | 12,607 | 48,718 | 21,191 | 37,837 | 27,287 | 108,161 | 15,603 | 21,328 |
| $14,000 under $15,000 | 1,403,161 | 20,329,537 | 1,351,494 | 18,927,926 | 108,263 | 626,792 | 42,697 | 58,388 | 10,264 | 41,482 | 18,494 | 34,751 | 23,057 | 99,010 | 13,781 | 20,301 |
| $15,000 under $20,000 | 5,510,160 | 95,024,222 | 5,296,782 | 87,777,232 | 425,945 | 3,127,001 | 151,000 | 195,251 | 42,135 | 171,899 | 67,707 | 128,790 | 109,136 | 701,194 | 74,476 | 136,481 |
| $20,000 under $25,000 | 2,583,108 | 57,259,255 | 2,431,097 | 50,387,988 | 247,755 | 2,597,564 | 71,221 | 110,579 | 25,755 | 165,207 | 32,450 | 79,156 | 97,550 | 826,671 | 63,377 | 177,343 |
| $25,000 under $30,000 | 1,122,937 | 30,542,573 | 1,014,660 | 24,663,989 | 152,807 | 2,254,048 | 32,737 | 69,347 | 14,090 | 129,758 | 16,816 | 50,585 | 79,290 | 800,958 | 43,963 | 156,543 |
| $30,000 under $50,000 | 1,235,516 | 45,879,262 | 1,023,092 | 29,834,993 | 261,130 | 6,240,007 | 41,249 | 127,891 | 21,301 | 261,187 | 27,795 | 155,710 | 158,368 | 2,649,492 | 103,532 | 507,656 |
| $50,000 under $100,000 | 464,215 | 30,745,213 | 354,515 | 14,828,380 | 115,921 | 4,885,540 | 17,734 | 124,973 | 11,916 | 226,881 | 18,255 | 171,853 | 118,372 | 3,620,045 | 72,259 | 674,212 |
| $100,000 under $200,000 | 89,814 | 11,752,309 | 68,141 | 4,381,527 | 18,041 | 1,249,679 | 4,964 | 79,393 | 2,806 | 75,734 | 5,129 | 93,579 | 27,700 | 1,497,754 | 19,802 | 413,557 |
| $200,000 under $500,000 | 18,904 | 5,326,574 | 14,263 | 1,284,155 | 2,812 | 307,337 | 1,664 | 66,048 | 688 | 22,356 | 1,541 | 50,628 | 5,603 | 543,831 | 5,546 | 277,395 |
| $500,000 under $1,000,000 | 2,635 | 1,770,865 | 2,032 | 254,372 | 333 | 66,498 | 325 | 29,033 | 100 | 4,211 | 295 | 14,875 | 654 | 124,625 | 986 | 100,369 |
| $1,000,000 or more | 1,024 | 2,289,213 | 806 | 142,562 | 142 | 59,072 | 156 | 25,219 | 49 | 4,351 | 128 | 21,876 | 197 | 157,391 | 449 | 83,329 |
| Total nontaxable returns | 1,271,883 | 6,941,253 | 772,234 | 4,230,490 | 255,107 | 1,050,173 | 94,192 | 303,539 | 40,104 | 178,049 | 43,483 | 193,351 | 42,149 | 204,044 | 42,871 | 281,190 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 1,454,929 | 5,273,078 | 912,625 | 3,284,804 | 198,942 | 516,656 | 70,510 | 185,890 | 26,228 | 52,038 | 30,765 | 85,467 | 18,814 | 53,602 | 29,733 | 89,730 |
| Returns $5,000 under $10,000 | 6,522,391 | 51,111,319 | 5,666,170 | 43,175,524 | 710,993 | 2,996,433 | 234,789 | 391,818 | 94,800 | 302,896 | 120,989 | 276,983 | 119,386 | 448,477 | 59,709 | 139,955 |
| Returns $10,000 under $15,000 | 7,947,115 | 98,523,723 | 7,557,591 | 90,918,262 | 650,604 | 3,434,655 | 234,000 | 304,770 | 77,124 | 267,103 | 112,536 | 210,912 | 142,803 | 755,677 | 74,961 | 149,159 |
| Returns $15,000 or more | 11,055,964 | 281,346,371 | 10,222,905 | 213,919,547 | 1,231,782 | 20,909,433 | 323,701 | 861,798 | 120,652 | 1,087,680 | 171,907 | 803,568 | 599,648 | 10,972,802 | 389,561 | 2,652,473 |

Footnotes at end of table.

Table 2.3—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Small Business Corporations | | | | Sales of capital assets, net gain | | Sales of capital assets, net loss | | Sales of property *other* than capital assets | | | | Dividends in adjusted gross income | | Interest received | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Net profit | | Net loss | | | | | | Net gain | | Net loss | | | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
| All returns, total | 231,857 | 2,603,345 | 126,097 | 659,688 | 3,866,079 | 14,017,461 | 1,564,897 | 998,864 | 225,812 | 450,463 | 150,264 | 327,784 | 4,425,120 | 13,803,071 | 17,105,747 | 15,713,799 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | (*) | (*) | 7,726 | 8,095 | (*) | (*) | 694 | 289 | 1,406 | 4,364 | 10,112 | 9,723 | 22,402 | 11,611 |
| $1,000 under $2,000 | 1,158 | 5,854 | 2,226 | 22,715 | 18,065 | 20,541 | 14,015 | 10,459 | 593 | 533 | | | 37,779 | 27,051 | 77,583 | 61,166 |
| $2,000 under $3,000 | | | 3,491 | 30,484 | 28,402 | 34,088 | 12,244 | 9,633 | 1,975 | 1,521 | 1,145 | 3,888 | 49,448 | 48,537 | 151,097 | 144,707 |
| $3,000 under $4,000 | | | | | 64,756 | 43,519 | 31,250 | 24,607 | 2,128 | 4,198 | 1,764 | 5,661 | 105,641 | 86,733 | 265,451 | 265,944 |
| $4,000 under $5,000 | (*) | (*) | 5,625 | 18,294 | 93,781 | 78,737 | 41,487 | 22,373 | 5,764 | 3,539 | 4,829 | 8,642 | 126,620 | 128,037 | 393,098 | 425,130 |
| $5,000 under $6,000 | 2,667 | 11,959 | 1,983 | 11,339 | 127,987 | 127,688 | 32,183 | 24,684 | 11,191 | 8,289 | 8,068 | 15,905 | 139,786 | 189,516 | 496,478 | 607,495 |
| $6,000 under $7,000 | (*) | (*) | 1,805 | 9,362 | 114,597 | 119,290 | 47,117 | 34,814 | 7,411 | 7,531 | 6,014 | 10,362 | 141,052 | 179,446 | 497,614 | 533,185 |
| $7,000 under $8,000 | 5,927 | 8,331 | 3,177 | 16,595 | 116,635 | 116,977 | 61,384 | 36,947 | 8,633 | 7,123 | 13,112 | 22,391 | 136,934 | 176,456 | 638,986 | 598,488 |
| $8,000 under $9,000 | 6,900 | 34,486 | 8,751 | 15,948 | 146,851 | 149,083 | 60,481 | 43,147 | 12,512 | 9,674 | 6,372 | 7,952 | 155,580 | 185,448 | 796,320 | 448,794 |
| $9,000 under $10,000 | 6,965 | 10,406 | 3,242 | 12,328 | 130,292 | 151,374 | 38,681 | 23,906 | 7,869 | 12,079 | 8,115 | 12,178 | 124,124 | 202,958 | 782,170 | 412,301 |
| $10,000 under $11,000 | 4,983 | 7,430 | 4,272 | 12,600 | 156,443 | 200,978 | 47,148 | 24,266 | 10,735 | 13,340 | 8,891 | 11,277 | 143,454 | 174,011 | 871,087 | 469,582 |
| $11,000 under $12,000 | 7,877 | 22,518 | 2,698 | 9,808 | 152,577 | 183,491 | 54,171 | 31,403 | 8,476 | 7,510 | 5,686 | 12,383 | 139,851 | 174,632 | 922,765 | 406,595 |
| $12,000 under $13,000 | 2,486 | 4,263 | 3,342 | 12,815 | 132,171 | 164,957 | 53,854 | 31,669 | 9,371 | 10,116 | 5,972 | 11,294 | 120,239 | 165,697 | 892,097 | 384,457 |
| $13,000 under $14,000 | 7,448 | 21,129 | 3,368 | 8,555 | 134,246 | 152,607 | 53,817 | 34,067 | 6,972 | 5,795 | 4,145 | 4,306 | 136,323 | 134,565 | 880,852 | 424,061 |
| $14,000 under $15,000 | 2,911 | 9,088 | 4,884 | 21,478 | 139,288 | 170,418 | 52,853 | 27,776 | 6,670 | 10,165 | 3,692 | 5,631 | 146,517 | 205,022 | 870,557 | 392,112 |
| $15,000 under $20,000 | 27,938 | 109,496 | 22,265 | 72,182 | 692,704 | 876,644 | 287,067 | 160,235 | 31,943 | 47,897 | 20,622 | 26,342 | 725,654 | 852,363 | 3,830,103 | 2,050,418 |
| $20,000 under $25,000 | 26,611 | 136,135 | 10,052 | 43,534 | 516,948 | 894,831 | 209,414 | 125,210 | 22,284 | 35,194 | 12,339 | 21,708 | 574,731 | 929,666 | 2,061,064 | 1,624,759 |
| $25,000 under $30,000 | 22,632 | 139,332 | 11,798 | 38,847 | 305,391 | 732,099 | 130,815 | 85,416 | 15,988 | 36,042 | 8,252 | 33,988 | 372,926 | 841,012 | 980,155 | 1,161,455 |
| $30,000 under $50,000 | 50,030 | 533,384 | 15,958 | 80,200 | 471,747 | 1,970,653 | 212,608 | 151,427 | 28,751 | 65,714 | 13,935 | 28,653 | 622,875 | 2,339,859 | 1,130,286 | 2,323,558 |
| $50,000 under $100,000 | 37,270 | 716,508 | 12,030 | 94,630 | 240,245 | 2,396,132 | 101,989 | 78,230 | 18,660 | 62,865 | 11,082 | 49,623 | 320,364 | 2,663,647 | 437,298 | 1,720,833 |
| $100,000 under $200,000 | 10,546 | 451,024 | 3,393 | 54,850 | 57,717 | 1,783,389 | 18,574 | 15,318 | 5,263 | 44,172 | 3,394 | 16,219 | 74,599 | 1,808,862 | 86,369 | 714,584 |
| $200,000 under $500,000 | 2,394 | 232,243 | 1,127 | 39,872 | 14,399 | 1,576,956 | 3,006 | 2,642 | 1,503 | 26,004 | 1,121 | 10,667 | 17,083 | 1,240,396 | 18,330 | 338,688 |
| $500,000 under $1,000,000 | 287 | 57,006 | 209 | 13,621 | 2,219 | 788,249 | 310 | 311 | 285 | 9,705 | 209 | 2,749 | 2,456 | 463,934 | 2,576 | 103,573 |
| $1,000,000 or more | 103 | 69,892 | 147 | 19,398 | 892 | 1,276,665 | 98 | 91 | 141 | 21,168 | 99 | 1,601 | 972 | 575,500 | 1,009 | 90,303 |
| Taxable returns, total | 224,785 | 2,557,315 | 107,186 | 494,150 | 3,627,504 | 13,597,330 | 1,481,276 | 934,767 | 204,991 | 411,663 | 137,345 | 283,803 | 4,149,550 | 13,285,973 | 16,296,285 | 14,795,604 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | (*) | (*) | (*) | (*) | | | - | - | 4,327 | 1,951 | (*) | (*) |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | 2,267 | 4,725 | - | - | 681 | 1,911 | - | - | 3,987 | 522 | 8,480 | 3,374 |
| $2,000 under $3,000 | (*) | (*) | | | 4,697 | 4,216 | (*) | (*) | | | (*) | (*) | 6,439 | 6,820 | 26,115 | 13,455 |
| $3,000 under $4,000 | (*) | (*) | 2,248 | 2,030 | 26,118 | 13,949 | 20,309 | 16,200 | | | | | 53,684 | 44,098 | 107,478 | 114,093 |
| $4,000 under $5,000 | (*) | (*) | | | 49,055 | 30,892 | 28,242 | 15,254 | 3,958 | 1,877 | 3,345 | 5,042 | 78,285 | 73,574 | 243,122 | 264,320 |
| $5,000 under $6,000 | (*) | (*) | (*) | (*) | 97,919 | 79,156 | 23,244 | 17,558 | 8,425 | 5,298 | 6,524 | 10,316 | 115,666 | 155,489 | 403,811 | 481,470 |
| $6,000 under $7,000 | (*) | (*) | (*) | (*) | 101,572 | 98,662 | 44,509 | 31,755 | 5,175 | 6,366 | 4,350 | 7,795 | 129,958 | 169,045 | 444,334 | 486,965 |
| $7,000 under $8,000 | 3,683 | 5,368 | 2,210 | 10,983 | 97,051 | 91,082 | 56,570 | 32,677 | 7,097 | 4,558 | 12,136 | 19,779 | 121,868 | 131,755 | 598,708 | 561,252 |
| $8,000 under $9,000 | (*) | (*) | 7,715 | 11,320 | 132,538 | 128,130 | 56,122 | 39,515 | 10,548 | 6,528 | 5,587 | 5,838 | 143,738 | 160,527 | 764,823 | 420,021 |
| $9,000 under $10,000 | 6,673 | 8,951 | 2,783 | 3,746 | 122,756 | 138,289 | 37,383 | 22,912 | 7,090 | 8,091 | 7,911 | 9,726 | 118,150 | 170,582 | 765,811 | 385,367 |
| $10,000 under $11,000 | 4,815 | 7,341 | 3,957 | 9,674 | 151,450 | 180,163 | 45,930 | 23,714 | 10,175 | 12,872 | 8,309 | 10,015 | 141,538 | 171,873 | 861,627 | 461,383 |
| $11,000 under $12,000 | 6,924 | 18,359 | 2,492 | 6,877 | 149,215 | 172,245 | 53,539 | 30,557 | 8,172 | 6,826 | 5,313 | 12,074 | 137,169 | 162,286 | 915,209 | 398,436 |
| $12,000 under $13,000 | 2,486 | 4,263 | 2,793 | 8,367 | 130,091 | 159,141 | 50,591 | 29,473 | 8,350 | 7,813 | 5,797 | 11,222 | 118,161 | 153,710 | 884,321 | 375,353 |
| $13,000 under $14,000 | 7,309 | 20,555 | 2,815 | 3,432 | 132,186 | 147,998 | 53,608 | 33,858 | 6,725 | 4,458 | 3,981 | 3,092 | 135,339 | 132,411 | 876,373 | 416,175 |
| $14,000 under $15,000 | 2,911 | 9,088 | 4,808 | 20,140 | 136,777 | 166,423 | 52,367 | 27,291 | 6,352 | 8,900 | 3,691 | 5,626 | 144,358 | 192,756 | 866,594 | 379,157 |
| $15,000 under $20,000 | 27,916 | 108,110 | 20,923 | 60,639 | 689,095 | 856,150 | 283,961 | 157,376 | 30,891 | 46,232 | 20,403 | 23,951 | 719,853 | 813,412 | 3,820,331 | 2,026,937 |
| $20,000 under $25,000 | 26,319 | 127,019 | 9,632 | 31,299 | 514,214 | 856,859 | 208,879 | 124,674 | 21,922 | 33,674 | 12,020 | 19,336 | 572,285 | 917,885 | 2,057,457 | 1,614,611 |
| $25,000 under $30,000 | 22,157 | 128,879 | 11,452 | 32,584 | 303,751 | 718,709 | 129,872 | 84,519 | 15,277 | 32,465 | 8,118 | 32,799 | 369,928 | 823,228 | 976,402 | 1,145,460 |
| $30,000 under $50,000 | 49,840 | 530,077 | 15,823 | 76,310 | 470,168 | 1,952,192 | 212,102 | 150,962 | 28,546 | 63,817 | 13,784 | 26,659 | 620,773 | 2,318,140 | 1,127,450 | 2,312,687 |
| $50,000 under $100,000 | 37,215 | 714,078 | 11,918 | 91,894 | 239,579 | 2,383,909 | 101,581 | 77,848 | 18,474 | 61,138 | 11,023 | 49,409 | 319,308 | 2,631,605 | 435,956 | 1,705,803 |
| $100,000 under $200,000 | 10,533 | 450,093 | 3,368 | 50,679 | 57,545 | 1,775,604 | 18,529 | 15,276 | 5,215 | 42,983 | 3,377 | 16,129 | 74,316 | 1,793,484 | 86,083 | 704,979 |
| $200,000 under $500,000 | 2,380 | 231,209 | 1,119 | 39,291 | 14,357 | 1,573,920 | 2,988 | 2,625 | 1,494 | 25,371 | 1,118 | 10,579 | 17,009 | 1,232,263 | 18,249 | 332,137 |
| $500,000 under $1,000,000 | 287 | 57,006 | 208 | 13,516 | 2,214 | 788,128 | 305 | 306 | 283 | 9,317 | 208 | 2,746 | 2,444 | 459,045 | 2,563 | 102,022 |
| $1,000,000 or more | 103 | 69,892 | 146 | 19,397 | 890 | 1,275,338 | 96 | 89 | 141 | 21,168 | 98 | 1,601 | 967 | 569,512 | 1,003 | 87,900 |
| Total nontaxable returns | 7,072 | 46,032 | 18,911 | 165,536 | 238,575 | 420,130 | 83,621 | 64,096 | 20,821 | 38,799 | 12,919 | 43,980 | 275,570 | 517,099 | 809,462 | 918,195 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 3,158 | 14,547 | 11,596 | 71,725 | 212,730 | 184,980 | 99,327 | 67,305 | 11,154 | 10,080 | 9,144 | 22,554 | 329,600 | 300,081 | 909,631 | 908,558 |
| Returns $5,000 under $10,000 | 25,183 | 79,349 | 18,958 | 65,572 | 636,362 | 664,413 | 239,846 | 163,498 | 47,616 | 44,694 | 41,681 | 68,788 | 697,476 | 933,824 | 3,211,568 | 2,600,263 |
| Returns $10,000 under $15,000 | 25,705 | 64,428 | 18,564 | 65,255 | 714,725 | 872,452 | 261,843 | 149,181 | 42,224 | 46,926 | 28,386 | 44,891 | 686,384 | 853,927 | 4,437,358 | 2,076,808 |
| Returns $15,000 or more | 177,811 | 2,445,022 | 76,979 | 457,134 | 2,302,262 | 12,295,617 | 963,881 | 618,880 | 124,818 | 348,761 | 71,053 | 191,550 | 2,711,660 | 11,715,239 | 8,547,190 | 10,128,170 |

Footnotes at end of table.

Table 2.3—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Pensions and annuities (taxable portion) | | Rents | | | | Royalties | | | | Estates and trusts | | | | State income tax refunds | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Net income | | Net loss | | Net income | | Net loss | | Net income | | Net loss | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) |
| All returns, total | 1,572,047 | 5,362,372 | 1,912,414 | 3,666,971 | 1,707,030 | 2,231,939 | 263,161 | 684,810 | 25,562 | 72,049 | 372,996 | 1,410,201 | 34,846 | 77,389 | 4,727,916 | 609,703 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | 2,980 | 4,188 | 6,583 | 9,439 | 849 | 542 | (*) | (*) | 10,330 | 8,439 | - | - | 1,821 | 379 |
| $1,000 under $2,000 | 20,716 | 19,194 | 28,680 | 26,782 | 3,047 | 4,917 | | | - | - | | | (*) | (*) | 9,083 | 637 |
| $2,000 under $3,000 | 39,840 | 70,782 | 32,667 | 33,513 | 19,978 | 18,951 | 919 | 2,106 | - | - | | | (*) | (*) | 14,968 | 2,001 |
| $3,000 under $4,000 | 93,168 | 186,780 | 47,477 | 54,337 | 16,398 | 30,833 | 6,972 | 5,350 | (*) | (*) | 5,385 | 8,194 | - | - | 37,697 | 2,640 |
| $4,000 under $5,000 | 119,068 | 288,202 | 66,418 | 74,787 | 40,920 | 38,937 | 4,437 | 2,627 | (*) | (*) | 9,027 | 17,485 | (*) | (*) | 75,022 | 5,276 |
| $5,000 under $6,000 | 116,590 | 301,520 | 70,150 | 91,714 | 61,813 | 66,226 | 7,326 | 4,016 | | | 13,908 | 25,012 | | | 107,846 | 7,607 |
| $6,000 under $7,000 | 112,344 | 319,652 | 81,555 | 112,568 | 61,807 | 63,907 | 10,397 | 4,180 | 4,811 | 3,816 | 11,592 | 26,243 | 8,751 | 874 | 123,759 | 8,466 |
| $7,000 under $8,000 | 96,625 | 303,560 | 94,754 | 146,610 | 82,219 | 82,313 | 11,974 | 6,807 | | | 15,679 | 35,108 | | | 203,568 | 14,572 |
| $8,000 under $9,000 | 105,908 | 411,498 | 93,497 | 85,704 | 101,482 | 97,864 | 8,468 | 11,561 | | | 7,597 | 8,547 | | | 261,588 | 20,789 |
| $9,000 under $10,000 | 71,720 | 215,760 | 100,248 | 111,316 | 86,914 | 96,024 | 8,033 | 8,848 | (*) | (*) | 8,864 | 12,779 | (*) | (*) | 308,472 | 26,250 |
| $10,000 under $11,000 | 83,906 | 249,785 | 97,197 | 118,388 | 102,849 | 77,000 | 9,036 | 6,867 | | | 12,181 | 29,542 | (*) | (*) | 307,421 | 28,035 |
| $11,000 under $12,000 | 60,763 | 216,476 | 82,116 | 94,930 | 91,617 | 92,970 | 6,477 | 8,001 | | | 14,044 | 28,894 | | | 312,569 | 28,810 |
| $12,000 under $13,000 | 53,239 | 185,552 | 82,088 | 83,620 | 96,113 | 92,320 | 9,507 | 13,387 | 2,256 | 2,714 | 10,246 | 22,704 | 3,259 | 5,121 | 337,264 | 34,643 |
| $13,000 under $14,000 | 60,497 | 185,764 | 72,083 | 77,252 | 76,902 | 66,529 | 9,267 | 6,765 | | | 7,532 | 13,203 | | | 303,570 | 29,980 |
| $14,000 under $15,000 | 47,350 | 175,797 | 78,348 | 100,466 | 73,942 | 76,104 | 4,131 | 2,872 | | | 12,330 | 17,126 | (*) | (*) | 303,658 | 32,751 |
| $15,000 under $20,000 | 198,208 | 763,248 | 291,735 | 365,786 | 322,805 | 344,071 | 35,450 | 37,738 | 2,356 | 3,458 | 48,605 | 128,044 | 4,512 | 6,403 | 1,094,378 | 125,115 |
| $20,000 under $25,000 | 110,468 | 468,183 | 191,855 | 321,075 | 177,092 | 192,770 | 26,809 | 45,892 | 2,607 | 3,423 | 41,888 | 110,266 | 3,051 | 3,721 | 462,134 | 70,638 |
| $25,000 under $30,000 | 59,760 | 287,922 | 102,737 | 245,863 | 85,507 | 145,188 | 23,138 | 36,330 | 2,715 | 6,345 | 33,593 | 129,871 | 1,660 | 1,307 | 190,458 | 39,818 |
| $30,000 under $50,000 | 79,470 | 398,988 | 171,538 | 594,159 | 123,485 | 269,218 | 42,419 | 135,612 | 4,587 | 10,674 | 58,052 | 268,506 | 3,787 | 9,640 | 196,005 | 61,614 |
| $50,000 under $100,000 | 31,746 | 215,828 | 96,424 | 599,221 | 58,510 | 215,917 | 26,558 | 143,389 | 3,455 | 18,938 | 36,544 | 246,338 | 3,636 | 17,454 | 60,894 | 40,637 |
| $100,000 under $200,000 | 7,687 | 65,562 | 22,248 | 225,978 | 13,143 | 87,365 | 7,908 | 88,646 | 1,248 | 9,053 | 11,520 | 133,813 | 1,095 | 6,594 | 12,341 | 17,901 |
| $200,000 under $500,000 | 2,052 | 23,611 | 4,713 | 75,090 | 3,130 | 39,630 | 2,480 | 66,317 | 395 | 5,409 | 3,360 | 78,681 | 334 | 4,769 | 2,833 | 7,980 |
| $500,000 under $1,000,000 | 333 | 5,802 | 648 | 16,994 | 522 | 15,310 | 418 | 22,897 | 82 | 2,123 | 519 | 30,928 | 62 | 1,590 | 394 | 1,868 |
| $1,000,000 or more | 151 | 2,192 | 258 | 6,630 | 252 | 8,136 | 188 | 24,060 | 27 | 974 | 200 | 30,478 | 30 | 2,865 | 173 | 1,296 |
| Taxable returns, total | 1,351,846 | 4,837,262 | 1,755,943 | 3,439,009 | 1,599,838 | 2,025,360 | 249,838 | 667,012 | 22,153 | 63,936 | 351,314 | 1,355,396 | 32,021 | 60,242 | 4,593,626 | 586,607 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | (*) | (*) | (*) | (*) | | | - | - | (*) | (*) | - | - | - | - |
| $1,000 under $2,000 | - | - | (*) | (*) | (*) | (*) | 2,326 | 1,185 | - | - | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | (*) | (*) | 5,562 | 3,552 | 4,849 | 2,825 | | | - | - | - | - | (*) | (*) | 6,748 | 93 |
| $3,000 under $4,000 | 43,181 | 85,543 | 19,100 | 18,774 | 4,087 | 6,073 | | | - | - | 10,530 | 16,771 | - | - | 13,945 | 443 |
| $4,000 under $5,000 | 65,268 | 148,332 | 32,363 | 30,943 | 24,956 | 21,076 | (*) | (*) | (*) | (*) | | | - | - | 54,514 | 3,072 |
| $5,000 under $6,000 | 87,620 | 231,557 | 62,572 | 82,619 | 48,643 | 48,437 | 6,664 | 2,506 | (*) | (*) | 13,476 | 24,806 | (*) | (*) | 90,474 | 5,658 |
| $6,000 under $7,000 | 100,653 | 286,127 | 75,483 | 102,777 | 53,767 | 53,680 | 9,763 | 3,384 | (*) | (*) | 11,308 | 25,489 | (*) | (*) | 114,082 | 6,880 |
| $7,000 under $8,000 | 85,578 | 241,200 | 85,115 | 119,999 | 71,263 | 57,878 | 11,510 | 6,643 | (*) | (*) | 13,505 | 34,813 | (*) | (*) | 191,213 | 12,569 |
| $8,000 under $9,000 | 100,865 | 401,155 | 89,319 | 78,442 | 95,213 | 79,489 | 7,757 | 11,155 | (*) | (*) | 6,539 | 6,812 | (*) | (*) | 250,646 | 19,174 |
| $9,000 under $10,000 | 69,065 | 200,980 | 99,168 | 109,324 | 83,198 | 82,697 | 7,993 | 8,836 | (*) | (*) | 8,606 | 12,210 | (*) | (*) | 304,222 | 24,610 |
| $10,000 under $11,000 | 83,904 | 249,765 | 95,040 | 114,676 | 100,175 | 70,111 | 8,734 | 6,386 | (*) | (*) | 11,946 | 27,856 | | | 305,345 | 27,876 |
| $11,000 under $12,000 | 58,655 | 209,117 | 80,582 | 91,794 | 89,881 | 86,966 | 6,175 | 6,337 | (*) | (*) | 13,877 | 28,879 | | | 308,119 | 28,199 |
| $12,000 under $13,000 | 53,072 | 184,623 | 80,376 | 79,941 | 94,589 | 89,183 | 9,407 | 13,040 | (*) | (*) | 10,239 | 22,674 | 5,385 | 6,910 | 334,509 | 34,069 |
| $13,000 under $14,000 | 60,281 | 185,330 | 71,284 | 76,202 | 75,724 | 64,440 | 9,190 | 6,607 | (*) | (*) | 7,363 | 13,192 | | | 301,757 | 29,533 |
| $14,000 under $15,000 | 47,251 | 175,718 | 78,248 | 100,297 | 73,209 | 72,449 | 3,302 | 2,740 | (*) | (*) | 12,329 | 17,005 | | | 302,771 | 32,536 |
| $15,000 under $20,000 | 197,116 | 757,618 | 290,372 | 358,332 | 321,424 | 339,211 | 35,174 | 37,420 | 2,342 | 3,433 | 47,844 | 121,140 | 4,409 | 5,459 | 1,092,620 | 124,590 |
| $20,000 under $25,000 | 110,381 | 467,951 | 190,607 | 316,929 | 176,238 | 185,225 | 26,625 | 45,720 | 2,328 | 2,419 | 41,616 | 106,868 | 2,945 | 3,672 | 461,146 | 67,567 |
| $25,000 under $30,000 | 59,506 | 284,177 | 101,894 | 241,487 | 84,881 | 140,502 | 22,600 | 35,475 | 2,712 | 6,325 | 32,803 | 126,715 | 1,659 | 1,295 | 189,416 | 39,433 |
| $30,000 under $50,000 | 79,408 | 398,762 | 170,983 | 589,628 | 122,531 | 263,493 | 42,224 | 135,437 | 4,514 | 9,734 | 57,360 | 255,491 | 3,778 | 9,525 | 195,454 | 61,022 |
| $50,000 under $100,000 | 31,678 | 215,109 | 96,135 | 597,463 | 58,227 | 211,712 | 26,342 | 141,646 | 3,448 | 18,857 | 36,337 | 244,049 | 3,621 | 16,998 | 60,724 | 40,391 |
| $100,000 under $200,000 | 7,677 | 65,540 | 22,173 | 224,070 | 13,079 | 85,845 | 7,868 | 88,016 | 1,244 | 8,965 | 11,476 | 132,830 | 1,093 | 6,480 | 12,277 | 17,767 |
| $200,000 under $500,000 | 2,045 | 23,567 | 4,674 | 72,514 | 3,117 | 39,276 | 2,467 | 66,122 | 392 | 5,395 | 3,348 | 78,556 | 331 | 4,689 | 2,825 | 7,931 |
| $500,000 under $1,000,000 | 332 | 5,449 | 643 | 16,936 | 520 | 15,254 | 413 | 22,837 | 82 | 2,123 | 516 | 30,925 | 62 | 1,590 | 392 | 1,867 |
| $1,000,000 or more | 150 | 2,090 | 256 | 6,603 | 250 | 8,109 | 188 | 24,060 | 27 | 974 | 199 | 28,081 | 30 | 2,865 | 171 | 1,278 |
| Total nontaxable returns | 220,201 | 525,109 | 156,471 | 227,961 | 107,192 | 206,582 | 13,323 | 17,799 | 3,409 | 8,111 | 21,682 | 54,802 | 2,825 | 17,146 | 134,290 | 23,096 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 273,230 | 565,672 | 178,222 | 193,607 | 86,926 | 103,076 | 13,177 | 10,625 | (*) | (*) | 24,742 | 34,118 | 2,261 | 15,226 | 138,591 | 10,933 |
| Returns $5,000 under $10,000 | 503,187 | 1,551,990 | 440,204 | 547,912 | 394,235 | 406,334 | 46,198 | 35,412 | 4,830 | 4,495 | 57,640 | 107,689 | 9,002 | 877 | 1,005,233 | 77,684 |
| Returns $10,000 under $15,000 | 305,755 | 1,013,373 | 411,832 | 474,656 | 441,423 | 404,924 | 38,418 | 37,893 | 2,256 | 2,714 | 56,333 | 111,467 | 5,416 | 6,943 | 1,564,482 | 154,217 |
| Returns $15,000 or more | 489,875 | 2,231,335 | 882,156 | 2,450,796 | 784,446 | 1,317,606 | 165,368 | 600,881 | 17,472 | 60,397 | 234,281 | 1,156,924 | 18,167 | 54,342 | 2,019,610 | 366,867 |

Footnotes at end of table.

Table 2.3—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Alimony | | Other income (net)[1] | | Statutory adjustments | | | | | | | | | | Total deductions |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | | Sick pay exclusion | | Moving expense deduction | | Employee business expense | | Self-employed retirement deduction | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | |
| | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) | (61) | (62) | (63) |
| All returns, total | 104,345 | 365,368 | 2,169,679 | 1,750,895 | 4,575,287 | 6,759,320 | 676,575 | 702,552 | 557,449 | 853,928 | 3,272,651 | 4,700,080 | 306,530 | 502,763 | 96,665,330 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | 2,159 | -3,024 | 5,526 | 14,490 | (*) | (*) | (*) | (*) | (*) | (*) | - | - | 71,867 |
| $1,000 under $2,000 | (*) | (*) | 9,352 | 4,875 | 7,838 | 18,931 | 10,768 | 27,963 | 4,896 | 4,493 | 3,197 | 4,319 | (*) | (*) | 194,383 |
| $2,000 under $3,000 | | | 27,734 | 11,156 | 26,606 | 53,447 | | | | | 17,609 | 35,270 | (*) | (*) | 426,704 |
| $3,000 under $4,000 | 7,902 | 12,396 | 23,803 | 20,315 | 44,079 | 96,136 | 11,970 | 23,920 | 1,916 | 1,143 | 30,515 | 70,775 | 1,884 | 749 | 834,791 |
| $4,000 under $5,000 | | | 37,807 | 20,722 | 59,900 | 112,428 | 13,595 | 39,375 | 16,090 | 10,575 | 33,006 | 62,026 | | | 1,355,765 |
| $5,000 under $6,000 | (*) | (*) | 51,812 | 27,697 | 101,664 | 164,926 | 21,272 | 35,210 | 20,310 | 28,639 | 64,675 | 100,240 | 2,296 | 837 | 1,947,591 |
| $6,000 under $7,000 | 19,437 | 39,257 | 57,735 | 21,658 | 144,550 | 224,758 | 19,351 | 30,010 | 16,175 | 20,406 | 112,563 | 172,579 | 3,023 | 1,763 | 2,205,287 |
| $7,000 under $8,000 | 12,780 | 33,771 | 79,379 | 53,953 | 188,954 | 271,444 | 32,068 | 34,810 | 34,296 | 29,812 | 133,984 | 203,961 | 4,426 | 2,861 | 3,158,341 |
| $8,000 under $9,000 | 15,374 | 46,193 | 98,093 | 80,577 | 222,058 | 334,741 | 35,014 | 54,280 | 36,233 | 28,590 | 161,203 | 243,096 | 5,981 | 8,775 | 3,771,334 |
| $9,000 under $10,000 | | | 105,111 | 51,790 | 253,306 | 320,130 | 50,926 | 49,746 | 28,064 | 25,304 | 178,955 | 229,829 | 7,182 | 15,251 | 4,194,530 |
| $10,000 under $11,000 | 6,584 | 27,343 | 109,094 | 29,880 | 251,441 | 308,932 | 43,531 | 47,855 | 32,332 | 32,751 | 182,763 | 222,188 | 7,618 | 6,139 | 4,385,146 |
| $11,000 under $12,000 | 4,160 | 14,456 | 115,215 | 53,459 | 279,845 | 344,644 | 42,727 | 36,190 | 33,677 | 45,562 | 205,355 | 257,947 | 9,062 | 4,946 | 4,937,526 |
| $12,000 under $13,000 | (*) | (*) | 92,705 | 53,096 | 252,608 | 310,983 | 36,468 | 28,896 | 38,831 | 36,303 | 183,183 | 239,582 | 9,042 | 6,202 | 4,835,328 |
| $13,000 under $14,000 | 6,749 | 33,547 | 120,962 | 60,078 | 247,535 | 316,437 | 39,092 | 29,760 | 35,253 | 45,304 | 180,618 | 234,761 | 7,619 | 6,612 | 4,819,007 |
| $14,000 under $15,000 | | | 107,629 | 63,558 | 252,478 | 284,403 | 33,811 | 24,162 | 29,961 | 37,025 | 191,754 | 217,348 | 8,050 | 5,868 | 4,645,631 |
| $15,000 under $20,000 | 10,087 | 48,763 | 441,135 | 250,768 | 1,001,608 | 1,256,039 | 161,254 | 120,890 | 96,326 | 177,270 | 755,718 | 926,938 | 33,153 | 30,941 | 19,770,095 |
| $20,000 under $25,000 | 4,468 | 23,696 | 262,034 | 190,084 | 530,953 | 759,905 | 70,583 | 57,040 | 61,032 | 137,541 | 389,207 | 518,717 | 34,059 | 46,606 | 10,881,500 |
| $25,000 under $30,000 | 1,689 | 4,567 | 130,540 | 132,776 | 256,345 | 445,647 | 25,373 | 25,432 | 32,137 | 76,010 | 184,737 | 296,359 | 28,156 | 47,846 | 5,639,439 |
| $30,000 under $50,000 | 2,728 | 16,320 | 177,080 | 258,255 | 306,107 | 672,696 | 22,616 | 25,784 | 28,866 | 80,696 | 193,495 | 409,327 | 76,405 | 156,889 | 8,346,982 |
| $50,000 under $100,000 | 1,265 | 18,014 | 92,512 | 230,642 | 120,425 | 358,935 | 4,932 | 8,252 | 5,870 | 21,030 | 59,051 | 195,275 | 57,151 | 134,378 | 5,497,066 |
| $100,000 under $200,000 | 157 | 3,386 | 21,347 | 85,835 | 18,235 | 66,957 | 673 | 1,015 | 754 | 3,241 | 8,437 | 40,033 | 9,271 | 22,668 | 2,317,727 |
| $200,000 under $500,000 | 54 | 1,044 | 5,247 | 37,167 | 2,817 | 17,211 | 152 | 316 | 109 | 457 | 1,512 | 13,618 | 1,160 | 2,821 | 1,260,749 |
| $500,000 under $1,000,000 | 8 | 602 | 856 | 10,947 | 317 | 3,812 | 24 | 238 | 19 | 69 | 193 | 3,282 | 92 | 224 | 479,507 |
| $1,000,000 or more | 2 | 37 | 338 | 4,631 | 92 | 1,288 | 3 | 2 | 5 | 34 | 64 | 1,200 | 22 | 53 | 689,034 |
| Taxable returns, total | 96,071 | 325,564 | 2,069,475 | 1,700,082 | 4,423,013 | 6,441,707 | 640,736 | 623,759 | 536,045 | 817,745 | 3,177,374 | 4,501,227 | 301,202 | 498,978 | 92,017,388 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | (*) | (*) | - | - | - | - | - | - | - | - | - | - | 936 |
| $1,000 under $2,000 | - | - | (*) | (*) | 11,208 | 15,363 | - | - | (*) | (*) | 8,806 | 13,975 | - | - | 7,653 |
| $2,000 under $3,000 | | | 7,193 | 847 | | | (*) | (*) | (*) | (*) | | | (*) | (*) | 73,200 |
| $3,000 under $4,000 | 5,306 | 5,584 | 8,107 | 4,232 | 26,237 | 63,844 | 17,519 | 41,005 | (*) | (*) | 17,035 | 45,627 | (*) | (*) | 315,188 |
| $4,000 under $5,000 | | | 20,619 | 5,741 | 41,101 | 72,259 | | | 14,138 | 9,583 | 20,568 | 39,263 | (*) | (*) | 748,757 |
| $5,000 under $6,000 | (*) | (*) | 39,715 | 25,289 | 73,284 | 108,683 | 14,657 | 24,683 | 16,397 | 22,157 | 46,728 | 61,186 | (*) | (*) | 1,388,584 |
| $6,000 under $7,000 | 19,437 | 39,257 | 49,912 | 18,957 | 128,179 | 190,252 | 19,137 | 29,177 | 15,019 | 17,867 | 97,548 | 141,655 | 2,686 | 1,552 | 1,836,503 |
| $7,000 under $8,000 | 12,780 | 33,771 | 74,565 | 52,583 | 176,298 | 246,840 | 29,461 | 31,831 | 32,893 | 28,585 | 125,300 | 184,234 | 3,386 | 2,190 | 2,730,477 |
| $8,000 under $9,000 | 15,374 | 46,193 | 94,545 | 77,469 | 210,672 | 312,927 | 31,614 | 50,249 | 35,323 | 26,060 | 153,354 | 227,927 | 5,825 | 8,691 | 3,528,867 |
| $9,000 under $10,000 | | | 104,653 | 51,397 | 246,609 | 312,037 | 47,283 | 45,038 | 27,381 | 25,148 | 176,657 | 226,794 | 6,943 | 15,057 | 3,976,093 |
| $10,000 under $11,000 | 6,584 | 27,343 | 108,179 | 31,408 | 248,615 | 305,035 | 42,536 | 45,461 | 31,307 | 32,431 | 182,357 | 221,571 | 7,218 | 5,572 | 4,290,440 |
| $11,000 under $12,000 | 4,160 | 14,456 | 114,391 | 52,589 | 278,191 | 338,465 | 42,727 | 36,190 | 33,344 | 45,221 | 204,034 | 252,109 | 9,062 | 4,946 | 4,838,458 |
| $12,000 under $13,000 | (*) | (*) | 92,165 | 54,400 | 250,783 | 307,609 | 35,640 | 28,507 | 38,520 | 35,896 | 182,664 | 237,068 | 8,875 | 6,138 | 4,751,777 |
| $13,000 under $14,000 | 5,921 | 21,859 | 120,662 | 59,939 | 246,331 | 314,159 | 39,092 | 29,760 | 34,832 | 44,455 | 179,965 | 233,428 | 7,489 | 6,516 | 4,741,577 |
| $14,000 under $15,000 | | | 107,486 | 64,075 | 251,852 | 283,366 | 33,639 | 23,658 | 29,961 | 37,025 | 191,332 | 216,895 | 8,018 | 5,788 | 4,574,676 |
| $15,000 under $20,000 | 10,087 | 48,763 | 439,287 | 250,068 | 1,000,273 | 1,251,285 | 160,996 | 119,567 | 95,874 | 176,074 | 755,051 | 924,947 | 32,941 | 30,697 | 19,554,328 |
| $20,000 under $25,000 | 4,214 | 21,310 | 261,195 | 196,136 | 530,108 | 757,000 | 70,583 | 57,040 | 60,608 | 136,249 | 389,065 | 517,561 | 33,755 | 46,150 | 10,796,893 |
| $25,000 under $30,000 | 1,689 | 4,567 | 130,189 | 131,510 | 255,716 | 443,784 | 25,348 | 25,122 | 31,811 | 74,752 | 184,461 | 296,070 | 28,154 | 47,841 | 5,557,669 |
| $30,000 under $50,000 | 2,725 | 16,320 | 176,749 | 259,693 | 305,887 | 671,742 | 22,616 | 25,784 | 28,863 | 80,678 | 193,330 | 408,500 | 76,352 | 156,780 | 8,252,452 |
| $50,000 under $100,000 | 1,265 | 18,014 | 92,032 | 226,881 | 120,236 | 357,963 | 4,932 | 8,252 | 5,870 | 21,030 | 58,936 | 194,449 | 57,077 | 134,232 | 5,400,451 |
| $100,000 under $200,000 | 157 | 3,386 | 21,252 | 85,639 | 18,217 | 66,872 | 672 | 1,015 | 750 | 3,235 | 8,423 | 39,954 | 9,271 | 22,668 | 2,273,010 |
| $200,000 under $500,000 | 54 | 1,044 | 5,215 | 37,338 | 2,810 | 17,148 | 152 | 316 | 109 | 457 | 1,505 | 13,554 | 1,160 | 2,821 | 1,235,293 |
| $500,000 under $1,000,000 | 8 | 602 | 852 | 10,632 | 316 | 3,795 | 24 | 238 | 19 | 69 | 192 | 3,265 | 92 | 224 | 469,454 |
| $1,000,000 or more | 2 | 37 | 335 | 4,616 | 90 | 1,279 | 3 | 2 | 4 | 29 | 63 | 1,195 | 22 | 53 | 674,652 |
| Total nontaxable returns | 8,274 | 39,803 | 100,204 | 50,813 | 152,274 | 317,616 | 35,839 | 78,792 | 21,404 | 36,187 | 95,277 | 198,854 | 5,328 | 3,784 | 4,647,943 |
| All returns, summary: | | | | | | | | | | | | | | | |
| Returns under $5,000 | 10,391 | 19,583 | 100,855 | 54,043 | 143,949 | 295,432 | 36,705 | 92,665 | 27,199 | 27,885 | 85,184 | 173,800 | 2,762 | 1,083 | 2,883,509 |
| Returns $5,000 under $10,000 | 54,181 | 143,400 | 392,130 | 235,676 | 910,532 | 1,316,000 | 158,631 | 204,055 | 135,078 | 132,753 | 651,380 | 949,706 | 22,908 | 29,486 | 15,277,083 |
| Returns $10,000 under $15,000 | 19,315 | 85,955 | 545,605 | 260,072 | 1,283,907 | 1,565,400 | 195,629 | 166,863 | 170,054 | 196,944 | 943,673 | 1,171,827 | 41,391 | 29,766 | 23,622,638 |
| Returns $15,000 or more | 20,458 | 116,428 | 1,131,089 | 1,201,106 | 2,236,899 | 3,582,491 | 285,610 | 238,970 | 225,118 | 496,347 | 1,592,414 | 2,404,749 | 239,469 | 442,425 | 54,882,100 |

Footnotes at end of table.

Table 2.3—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Standard deduction | | | | | | Itemized deductions | | Exemptions | | Number of returns with no taxable income | Income subject to tax | | Income tax before credits | Tax credits | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | | Low-income allowance | | Percentage | | | | | | | | | | Total | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number | Amount | | Number of returns | Amount | | Number of returns | Amount |
| | (64) | (65) | (66) | (67) | (68) | (69) | (70) | (71) | (72) | (73) | (74) | (75) | (76) | (77) | (78) | (79) |
| All returns, total | | | | | | | 26,980,399 | 96,665,330 | 95,422,900 | 71,487,157 | 1,127,569 | 25,852,815 | 268,227,177 | 61,799,715 | 2,670,885 | 662,068 |
| No adjusted gross income | | | | | | | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | | | | | | | 40,281 | 71,867 | 87,615 | 65,236 | 33,975 | (*) | (*) | (*) | - | - |
| $1,000 under $2,000 | | | | | | | 104,058 | 194,383 | 232,219 | 172,466 | 88,059 | 15,999 | 5,966 | 845 | (*) | (*) |
| $2,000 under $3,000 | | | | | | | 230,665 | 426,704 | 463,356 | 344,274 | 166,364 | 64,301 | 35,111 | 5,068 | 3,537 | 76 |
| $3,000 under $4,000 | | | | | | | 419,869 | 834,791 | 941,019 | 702,604 | 207,886 | 211,983 | 169,565 | 25,082 | 21,384 | 1,040 |
| $4,000 under $5,000 | | | | | | | 660,056 | 1,355,765 | 1,718,261 | 1,283,753 | 205,809 | 454,247 | 554,102 | 83,615 | 52,501 | 4,394 |
| $5,000 under $6,000 | | | | | | | 898,248 | 1,947,591 | 2,441,749 | 1,824,850 | 136,693 | 761,555 | 1,364,515 | 210,703 | 74,794 | 8,298 |
| $6,000 under $7,000 | | | | | | | 1,006,851 | 2,205,287 | 3,009,989 | 2,252,098 | 91,956 | 914,895 | 2,187,649 | 342,268 | 92,550 | 11,190 |
| $7,000 under $8,000 | | | | | | | 1,354,955 | 3,158,341 | 4,218,196 | 3,157,498 | 69,344 | 1,285,611 | 3,963,269 | 637,363 | 101,837 | 12,852 |
| $8,000 under $9,000 | | | | | | | 1,601,850 | 3,771,334 | 5,145,687 | 3,856,251 | 41,554 | 1,560,296 | 6,055,291 | 992,211 | 120,897 | 16,327 |
| $9,000 under $10,000 | | | | | | | 1,660,487 | 4,194,530 | 5,784,729 | 4,333,732 | 29,421 | 1,631,066 | 7,276,663 | 1,206,262 | 104,154 | 15,326 |
| $10,000 under $11,000 | | | | | | | 1,672,195 | 4,385,146 | 5,867,213 | 4,396,950 | 12,657 | 1,659,538 | 8,778,103 | 1,481,028 | 131,168 | 18,118 |
| $11,000 under $12,000 | | | | | | | 1,741,482 | 4,937,526 | 6,371,952 | 4,775,883 | 10,010 | 1,731,472 | 10,308,306 | 1,761,213 | 97,367 | 12,131 |
| $12,000 under $13,000 | | | | | | | 1,599,540 | 4,835,328 | 5,980,911 | 4,483,118 | 6,908 | 1,592,632 | 10,682,503 | 1,850,433 | 101,548 | 14,405 |
| $13,000 under $14,000 | | | | | | | 1,524,537 | 4,819,007 | 5,743,398 | 4,305,113 | 5,011 | 1,519,526 | 11,437,078 | 2,011,465 | 95,354 | 11,790 |
| $14,000 under $15,000 | | | | | | | 1,409,361 | 4,645,631 | 5,384,918 | 4,034,852 | 4,455 | 1,404,906 | 11,750,999 | 2,097,741 | 94,046 | 12,672 |
| $15,000 under $20,000 | | | | | | | 5,523,687 | 19,770,095 | 20,986,590 | 15,730,428 | 8,513 | 5,515,174 | 59,773,196 | 11,251,162 | 445,864 | 61,044 |
| $20,000 under $25,000 | | | | | | | 2,588,191 | 10,881,500 | 9,757,074 | 7,313,963 | 2,863 | 2,585,328 | 39,099,259 | 7,989,065 | 311,574 | 54,375 |
| $25,000 under $30,000 | | | | | | | 1,126,983 | 5,639,439 | 4,249,441 | 3,179,591 | 2,261 | 1,124,722 | 21,739,578 | 4,812,214 | 205,795 | 42,856 |
| $30,000 under $50,000 | | | | | | | 1,238,556 | 8,346,982 | 4,763,205 | 3,569,497 | 2,063 | 1,236,493 | 33,673,790 | 8,718,225 | 360,789 | 101,342 |
| $50,000 under $100,000 | | | | | | | 465,750 | 5,497,066 | 1,846,912 | 1,383,893 | 1,124 | 464,611 | 23,496,084 | 8,261,374 | 195,636 | 108,894 |
| $100,000 under $200,000 | | | | | | | 90,127 | 2,317,727 | 346,276 | 259,496 | 429 | 89,698 | 9,048,477 | 4,071,799 | 46,227 | 53,921 |
| $200,000 under $500,000 | | | | | | | 18,991 | 1,260,749 | 69,074 | 51,778 | 164 | 18,827 | 3,947,400 | 2,145,487 | 11,282 | 26,174 |
| $500,000 under $1,000,000 | | | | | | | 2,649 | 479,507 | 9,487 | 7,112 | 37 | 2,612 | 1,273,372 | 783,481 | 1,654 | 7,636 |
| $1,000,000 or more | | | | | | | 1,030 | 689,034 | 3,629 | 2,721 | 13 | 1,017 | 1,606,335 | 1,061,532 | 676 | 67,206 |
| Taxable returns, total | | | | | | | 25,708,516 | 92,017,388 | 90,765,840 | 68,006,033 | 1,376 | 25,707,125 | 267,810,012 | 61,722,720 | 2,525,164 | 585,057 |
| No adjusted gross income | | | | | | | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | | | Not applicable | | | | 6,318 | 936 | 6,345 | 4,759 | (*) | (*) | (*) | (*) | - | - |
| $1,000 under $2,000 | | | | | | | 15,778 | 7,653 | 18,109 | 12,973 | 30 | 15,748 | 5,960 | 844 | - | - |
| $2,000 under $3,000 | | | | | | | 61,097 | 73,200 | 71,335 | 52,737 | (*) | 61,087 | 34,632 | 5,001 | 323 | 9 |
| $3,000 under $4,000 | | | | | | | 205,365 | 315,188 | 342,548 | 254,416 | 18 | 205,347 | 166,381 | 24,633 | 14,748 | 591 |
| $4,000 under $5,000 | | | | | | | 435,754 | 748,757 | 929,593 | 693,792 | (*) | 435,745 | 541,928 | 81,893 | 33,999 | 2,672 |
| $5,000 under $6,000 | | | | | | | 739,640 | 1,388,584 | 1,824,536 | 1,363,929 | (*) | 739,627 | 1,337,906 | 206,606 | 52,866 | 4,200 |
| $6,000 under $7,000 | | | | | | | 897,022 | 1,836,503 | 2,483,140 | 1,857,874 | 19 | 897,003 | 2,165,991 | 339,121 | 74,658 | 8,044 |
| $7,000 under $8,000 | | | | | | | 1,265,756 | 2,730,477 | 3,790,154 | 2,838,588 | (*) | 1,265,717 | 3,924,904 | 631,662 | 81,943 | 7,151 |
| $8,000 under $9,000 | | | | | | | 1,547,260 | 3,528,867 | 4,827,332 | 3,617,597 | 21 | 1,547,239 | 6,031,957 | 988,730 | 107,840 | 12,847 |
| $9,000 under $10,000 | | | | | | | 1,619,078 | 3,976,093 | 5,554,351 | 4,161,061 | (*) | 1,619,034 | 7,239,723 | 1,200,407 | 92,122 | 9,471 |
| $10,000 under $11,000 | | | | | | | 1,652,878 | 4,290,440 | 5,746,905 | 4,306,721 | (*) | 1,652,874 | 8,751,144 | 1,476,691 | 124,504 | 13,781 |
| $11,000 under $12,000 | | | | | | | 1,726,899 | 4,838,458 | 6,289,288 | 4,713,952 | 17 | 1,726,882 | 10,288,783 | 1,758,061 | 92,777 | 8,978 |
| $12,000 under $13,000 | | | | | | | 1,587,428 | 4,751,777 | 5,908,005 | 4,428,440 | 48 | 1,587,392 | 10,660,486 | 1,846,853 | 96,308 | 10,825 |
| $13,000 under $14,000 | | | | | | | 1,516,769 | 4,741,577 | 5,707,228 | 4,277,987 | | 1,516,757 | 11,420,523 | 2,008,689 | 92,585 | 9,015 |
| $14,000 under $15,000 | | | | | | | 1,403,161 | 4,574,676 | 5,352,459 | 4,010,508 | (*) | 1,403,154 | 11,737,435 | 2,095,391 | 92,294 | 10,321 |
| $15,000 under $20,000 | | | | | | | 5,510,160 | 19,554,328 | 20,925,436 | 15,684,627 | 90 | 5,510,070 | 59,729,600 | 11,243,283 | 440,760 | 53,166 |
| $20,000 under $25,000 | | | | | | | 2,583,108 | 10,796,893 | 9,736,981 | 7,298,916 | 158 | 2,582,950 | 39,070,696 | 7,983,414 | 309,196 | 48,724 |
| $25,000 under $30,000 | | | | | | | 1,122,937 | 5,557,669 | 4,233,110 | 3,167,348 | 44 | 1,122,893 | 21,709,713 | 4,805,821 | 203,966 | 36,462 |
| $30,000 under $50,000 | | | | | | | 1,235,516 | 8,252,452 | 4,750,777 | 3,560,179 | 207 | 1,235,309 | 33,647,658 | 8,711,594 | 359,574 | 94,697 |
| $50,000 under $100,000 | | | | | | | 464,215 | 5,400,451 | 1,841,353 | 1,379,728 | 275 | 463,925 | 23,474,849 | 8,254,845 | 194,950 | 102,365 |
| $100,000 under $200,000 | | | | | | | 89,814 | 2,273,010 | 345,057 | 258,583 | 183 | 89,631 | 9,045,257 | 4,070,435 | 46,160 | 52,557 |
| $200,000 under $500,000 | | | | | | | 18,904 | 1,235,293 | 68,756 | 51,540 | 94 | 18,810 | 3,945,532 | 2,144,489 | 11,265 | 25,175 |
| $500,000 under $1,000,000 | | | | | | | 2,635 | 469,454 | 9,437 | 7,075 | 26 | 2,609 | 1,272,166 | 782,704 | 1,651 | 6,858 |
| $1,000,000 or more | | | | | | | 1,024 | 674,652 | 3,605 | 2,703 | 8 | 1,016 | 1,606,222 | 1,061,474 | 675 | 67,148 |
| Total nontaxable returns | | | | | | | 1,271,883 | 4,647,943 | 4,657,060 | 3,481,125 | 1,126,193 | 145,690 | 417,167 | 76,995 | 145,721 | 77,009 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | | | | | | | 1,454,929 | 2,883,509 | 3,442,470 | 2,568,333 | 702,093 | 752,836 | 765,310 | 114,690 | 77,673 | 5,512 |
| Returns $5,000 under $10,000 | | | | | | | 6,522,391 | 15,277,083 | 20,600,350 | 15,424,429 | 368,968 | 6,153,423 | 20,847,388 | 3,388,807 | 494,232 | 63,993 |
| Returns $10,000 under $15,000 | | | | | | | 7,947,115 | 23,622,638 | 29,348,392 | 21,995,916 | 39,041 | 7,908,074 | 52,956,989 | 9,201,880 | 519,483 | 69,115 |
| Returns $15,000 or more | | | | | | | 11,055,964 | 54,882,100 | 42,031,688 | 31,498,479 | 17,467 | 11,038,482 | 193,657,490 | 49,094,340 | 1,579,497 | 523,448 |

Footnotes at end of table.

Table 2.3—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Tax credits--Continued | | | | | | | | | | | | Tax liability | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Retirement income credit | | Investment credit | | Foreign tax credit | | Credit for contributions to candidates for public office | | Work Incentive Program credit | | Other tax credits | | Total | | Income tax after credits | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (80) | (81) | (82) | (83) | (84) | (85) | (86) | (87) | (88) | (89) | (90) | (91) | (92) | (93) | (94) | (95) |
| All returns, total | 386,203 | 52,424 | 1,242,683 | 381,471 | 185,691 | 209,887 | 1,031,188 | 16,835 | 2,146 | 472 | 6,577 | 981 | 26,021,061 | 62,658,147 | 25,706,595 | 61,137,683 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | 11,038 | 630 | (*) | (*) |
| $1,000 under $2,000 | (*) | (*) | - | - | - | - | - | - | - | - | - | - | 30,447 | 2,821 | 15,748 | 844 |
| $2,000 under $3,000 | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | - | - | - | 90,328 | 10,212 | 61,087 | 4,992 |
| $3,000 under $4,000 | 10,791 | 478 | 3,591 | 262 | (*) | (*) | (*) | (*) | - | - | - | - | 250,006 | 37,529 | 205,347 | 24,042 |
| $4,000 under $5,000 | 28,566 | 2,741 | 12,931 | 989 | (*) | (*) | 7,114 | 84 | - | - | (*) | (*) | 483,132 | 105,642 | 435,745 | 79,221 |
| $5,000 under $6,000 | 44,054 | 4,887 | 19,576 | 1,744 | (*) | (*) | 9,098 | 80 | - | - | - | - | 788,037 | 247,461 | 739,627 | 202,405 |
| $6,000 under $7,000 | 42,483 | 5,049 | 31,090 | 4,065 | 5,064 | 1,891 | 17,108 | 186 | - | - | - | - | 932,140 | 388,747 | 897,003 | 331,077 |
| $7,000 under $8,000 | 36,856 | 4,296 | 46,209 | 8,337 | 720 | 15 | 19,618 | 203 | - | - | (*) | (*) | 1,296,290 | 694,372 | 1,265,716 | 624,511 |
| $8,000 under $9,000 | 44,451 | 7,239 | 52,748 | 7,610 | 2,639 | 1,106 | 27,970 | 370 | (*) | (*) | - | - | 1,562,501 | 1,044,262 | 1,547,239 | 975,884 |
| $9,000 under $10,000 | 17,046 | 1,965 | 51,256 | 10,701 | 5,855 | 2,029 | 33,362 | 631 | - | - | (*) | (*) | 1,633,559 | 1,259,158 | 1,619,029 | 1,190,936 |
| $10,000 under $11,000 | 22,707 | 4,186 | 58,910 | 11,191 | 5,971 | 2,094 | 47,881 | 646 | - | - | (*) | (*) | 1,661,564 | 1,528,657 | 1,652,873 | 1,462,910 |
| $11,000 under $12,000 | 13,108 | 1,827 | 47,430 | 9,392 | 4,581 | 142 | 36,716 | 634 | (*) | (*) | (*) | (*) | 1,731,032 | 1,811,050 | 1,726,878 | 1,749,083 |
| $12,000 under $13,000 | 10,275 | 1,811 | 49,599 | 10,416 | 4,029 | 1,517 | 43,406 | 521 | (*) | (*) | (*) | (*) | 1,591,259 | 1,892,095 | 1,587,391 | 1,836,028 |
| $13,000 under $14,000 | 6,531 | 1,029 | 38,940 | 9,300 | 2,143 | 582 | 51,298 | 820 | (*) | (*) | - | - | 1,519,254 | 2,048,213 | 1,516,727 | 1,999,675 |
| $14,000 under $15,000 | 11,075 | 2,142 | 39,134 | 8,540 | 1,981 | 1,279 | 45,452 | 705 | - | - | (*) | (*) | 1,404,299 | 2,126,877 | 1,403,140 | 2,085,069 |
| $15,000 under $20,000 | 33,636 | 5,048 | 183,535 | 43,525 | 17,730 | 8,568 | 235,740 | 3,669 | (*) | (*) | (*) | (*) | 5,514,026 | 11,373,197 | 5,510,046 | 11,190,117 |
| $20,000 under $25,000 | 19,669 | 3,063 | 128,187 | 34,887 | 23,497 | 13,412 | 161,268 | 2,798 | 1,057 | 202 | 2,556 | 122 | 2,584,671 | 8,061,880 | 2,582,899 | 7,934,690 |
| $25,000 under $30,000 | 9,961 | 1,618 | 91,024 | 28,080 | 14,448 | 11,226 | 105,249 | 1,882 | | | | | 1,123,870 | 4,859,557 | 1,122,851 | 4,769,359 |
| $30,000 under $50,000 | 20,602 | 3,279 | 199,665 | 66,059 | 39,529 | 29,200 | 141,331 | 2,668 | 409 | 78 | | | 1,236,538 | 8,804,655 | 1,235,220 | 8,616,896 |
| $50,000 under $100,000 | 8,555 | 1,247 | 142,765 | 72,367 | 31,533 | 34,249 | 38,916 | 793 | 213 | 74 | 265 | 164 | 464,590 | 8,270,556 | 463,787 | 8,152,501 |
| $100,000 under $200,000 | 2,397 | 353 | 35,233 | 30,915 | 12,064 | 22,527 | 3,876 | 97 | (*) | (*) | 72 | 26 | 89,898 | 4,071,076 | 89,543 | 4,017,878 |
| $200,000 under $500,000 | 725 | 111 | 8,394 | 13,666 | 4,039 | 12,181 | 649 | 16 | 12 | 15 | 30 | 183 | 18,919 | 2,169,160 | 18,778 | 2,119,313 |
| $500,000 under $1,000,000 | 115 | 18 | 1,242 | 3,886 | 686 | 3,728 | 82 | 3 | 1 | (2) | 4 | (2) | 2,639 | 803,130 | 2,602 | 775,845 |
| $1,000,000 or more | 65 | 16 | 519 | 5,520 | 315 | 61,668 | 40 | 1 | - | - | 1 | 2 | 1,024 | 1,047,210 | 1,013 | 994,328 |
| Taxable returns, total | 340,325 | 47,333 | 1,152,420 | 330,257 | 175,911 | 189,199 | 1,030,216 | 16,826 | 2,146 | 472 | 6,546 | 967 | 25,708,516 | 62,560,831 | 25,706,595 | 61,137,683 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | 6,318 | 159 | (*) | (*) |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | 15,778 | 1,183 | 15,748 | 844 |
| $2,000 under $3,000 | - | - | (*) | (*) | - | - | - | - | - | - | - | - | 61,097 | 5,772 | 61,087 | 4,992 |
| $3,000 under $4,000 | (*) | (*) | (*) | (*) | (*) | (*) | 11,877 | 111 | - | - | - | - | 205,365 | 28,289 | 205,347 | 24,042 |
| $4,000 under $5,000 | 15,428 | 1,509 | 7,818 | 500 | (*) | (*) | | | - | - | (*) | (*) | 435,754 | 93,367 | 435,745 | 79,221 |
| $5,000 under $6,000 | 33,498 | 3,400 | 10,191 | 705 | (*) | (*) | 9,098 | 80 | - | - | - | - | 739,640 | 230,827 | 739,627 | 202,405 |
| $6,000 under $7,000 | 36,821 | 4,425 | 20,848 | 2,229 | 3,796 | 1,219 | 17,107 | 186 | - | - | - | - | 897,022 | 375,568 | 897,003 | 331,077 |
| $7,000 under $8,000 | 29,891 | 3,109 | 33,280 | 3,825 | | | 19,336 | 200 | - | - | (*) | (*) | 1,265,756 | 682,492 | 1,265,716 | 624,511 |
| $8,000 under $9,000 | 41,696 | 6,959 | 42,029 | 4,412 | (*) | (*) | 27,731 | 366 | (*) | (*) | - | - | 1,547,260 | 1,037,501 | 1,547,239 | 975,884 |
| $9,000 under $10,000 | 17,046 | 1,965 | 41,211 | 6,810 | 3,868 | 66 | 33,362 | 631 | - | - | (*) | (*) | 1,619,078 | 1,253,774 | 1,619,029 | 1,190,936 |
| $10,000 under $11,000 | 22,707 | 4,186 | 52,246 | 6,853 | 5,971 | 2,094 | 47,881 | 646 | - | - | (*) | (*) | 1,652,878 | 1,524,559 | 1,652,873 | 1,462,910 |
| $11,000 under $12,000 | 12,991 | 1,827 | 42,957 | 6,240 | 4,581 | 142 | 36,716 | 634 | (*) | (*) | (*) | (*) | 1,726,899 | 1,808,546 | 1,726,878 | 1,749,083 |
| $12,000 under $13,000 | 10,275 | 1,811 | 44,359 | 6,836 | (*) | (*) | 43,406 | 521 | (*) | (*) | (*) | (*) | 1,587,428 | 1,890,315 | 1,587,391 | 1,836,028 |
| $13,000 under $14,000 | 6,531 | 1,029 | 36,171 | 6,525 | 3,296 | 734 | 51,298 | 820 | (*) | (*) | - | - | 1,516,769 | 2,046,700 | 1,516,727 | 1,999,675 |
| $14,000 under $15,000 | 11,075 | 2,142 | 38,210 | 7,317 | | | 45,352 | 705 | - | - | (*) | (*) | 1,403,161 | 2,126,309 | 1,403,140 | 2,085,069 |
| $15,000 under $20,000 | 33,636 | 5,048 | 178,535 | 35,748 | 17,626 | 8,468 | 235,679 | 3,668 | (*) | (*) | (*) | (*) | 5,510,160 | 11,371,011 | 5,510,046 | 11,190,117 |
| $20,000 under $25,000 | 19,669 | 3,063 | 126,825 | 32,078 | 22,481 | 10,570 | 161,267 | 2,798 | 1,057 | 202 | 2,525 | 108 | 2,583,108 | 8,060,865 | 2,582,899 | 7,934,690 |
| $25,000 under $30,000 | 9,961 | 1,618 | 89,806 | 24,740 | 13,837 | 8,172 | 105,248 | 1,882 | | | | | 1,122,937 | 4,858,871 | 1,122,851 | 4,769,359 |
| $30,000 under $50,000 | 20,571 | 3,266 | 198,910 | 62,961 | 39,102 | 25,679 | 141,326 | 2,668 | 409 | 78 | | | 1,235,516 | 8,803,921 | 1,235,220 | 8,616,896 |
| $50,000 under $100,000 | 8,530 | 1,243 | 142,310 | 68,752 | 31,298 | 31,338 | 38,890 | 793 | 213 | 74 | 265 | 164 | 464,215 | 8,270,286 | 463,787 | 8,152,501 |
| $100,000 under $200,000 | 2,397 | 353 | 35,196 | 30,643 | 12,030 | 21,434 | 3,872 | 97 | (*) | (*) | 72 | 26 | 89,814 | 4,071,025 | 89,543 | 4,017,878 |
| $200,000 under $500,000 | 725 | 111 | 8,385 | 13,613 | 4,029 | 11,236 | 648 | 16 | 12 | 15 | 30 | 183 | 18,904 | 2,169,153 | 18,778 | 2,119,313 |
| $500,000 under $1,000,000 | 115 | 18 | 1,242 | 3,886 | 683 | 2,951 | 82 | 3 | 1 | (2) | 4 | (2) | 2,635 | 803,128 | 2,602 | 775,845 |
| $1,000,000 or more | 65 | 16 | 519 | 5,520 | 314 | 61,610 | 40 | 1 | - | - | 1 | 2 | 1,024 | 1,047,210 | 1,013 | 994,328 |
| Total nontaxable returns | 45,878 | 5,088 | 90,263 | 51,211 | 9,780 | 20,686 | 972 | 10 | - | - | 31 | 14 | 312,545 | 97,318 | - | - |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 41,892 | 3,240 | 17,227 | 1,270 | (*) | (*) | 12,128 | 112 | - | - | (*) | (*) | 864,951 | 156,835 | 724,233 | 109,178 |
| Returns $5,000 under $10,000 | 184,890 | 23,435 | 200,879 | 32,457 | 16,635 | 6,628 | 107,156 | 1,468 | (*) | (*) | (*) | (*) | 6,212,527 | 3,634,001 | 6,068,614 | 3,324,813 |
| Returns $10,000 under $15,000 | 63,696 | 10,995 | 234,013 | 48,839 | 18,705 | 5,614 | 224,753 | 3,327 | (*) | (*) | (*) | (*) | 7,907,408 | 9,406,892 | 7,887,009 | 9,132,765 |
| Returns $15,000 or more | 95,725 | 14,753 | 790,564 | 298,905 | 143,841 | 196,757 | 687,151 | 11,928 | 1,708 | 374 | 4,020 | 731 | 11,036,175 | 49,460,421 | 11,026,739 | 48,570,928 |

Footnotes at end of table.

Table 2.3—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Tax liability--Continued | | | | | | | | Taxpayments | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Additional tax for tax preferences | | Tax from recomputing prior-year investment credit | | Self-employment tax | | Social security taxes on tip income | | Total | | Income tax withheld | | Estimated taxpayments | | Payment with request for extension of filing time | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (96) | (97) | (98) | (99) | (100) | (101) | (102) | (103) | (104) | (105) | (106) | (107) | (108) | (109) | (110) | (111) |
| All returns, total | 23,279 | 199,897 | 83,265 | 25,505 | 2,928,099 | 1,294,527 | 22,370 | 533 | 26,003,344 | 69,271,704 | 23,888,797 | 53,831,618 | 3,897,518 | 14,585,708 | 100,112 | 463,295 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | (*) | (*) | 4,717 | 460 | - | - | 19,295 | 12,026 | 15,658 | 4,977 | 2,782 | 2,639 | 2,926 | 4,226 |
| $1,000 under $2,000 | 30 | 139 | 835 | 117 | 15,404 | 1,811 | (*) | (*) | 34,846 | 14,576 | 28,324 | 8,052 | 9,711 | 6,364 | | |
| $2,000 under $3,000 | (*) | (*) | | | 31,047 | 4,974 | (*) | (*) | 127,481 | 45,209 | 102,957 | 33,511 | 26,084 | 11,070 | 1,378 | 488 |
| $3,000 under $4,000 | 18 | 161 | 519 | 162 | 63,101 | 13,162 | (*) | (*) | 286,003 | 112,373 | 237,084 | 92,657 | 53,504 | 18,890 | | |
| $4,000 under $5,000 | (*) | (*) | (*) | (*) | 105,627 | 25,924 | (*) | (*) | 515,370 | 245,175 | 415,978 | 198,495 | 111,588 | 45,352 | 1,461 | 759 |
| $5,000 under $6,000 | (*) | (*) | 2,180 | 355 | 149,055 | 44,489 | (*) | (*) | 784,813 | 459,422 | 640,036 | 373,423 | 165,156 | 83,941 | 2,013 | 949 |
| $6,000 under $7,000 | 19 | 207 | 2,384 | 733 | 166,671 | 56,700 | 6,103 | 80 | 922,267 | 655,103 | 773,605 | 544,102 | 182,602 | 107,759 | 5,335 | 1,450 |
| $7,000 under $8,000 | (*) | (*) | 2,147 | 164 | 189,545 | 69,552 | | | 1,288,811 | 1,092,712 | 1,139,390 | 956,798 | 194,932 | 132,268 | 4,533 | 1,349 |
| $8,000 under $9,000 | 21 | 124 | 3,069 | 404 | 177,830 | 67,816 | | | 1,553,799 | 1,595,850 | 1,437,596 | 1,461,560 | 167,995 | 129,657 | 3,240 | 1,265 |
| $9,000 under $10,000 | (*) | (*) | 2,158 | 243 | 174,774 | 67,808 | (*) | (*) | 1,629,697 | 1,899,516 | 1,523,795 | 1,753,073 | 169,721 | 138,886 | 1,793 | 1,585 |
| $10,000 under $11,000 | (*) | (*) | 3,099 | 550 | 155,651 | 65,061 | (*) | (*) | 1,647,390 | 2,145,822 | 1,548,667 | 1,987,922 | 148,654 | 142,990 | 2,669 | 1,467 |
| $11,000 under $12,000 | 124 | 280 | 1,918 | 204 | 142,321 | 61,464 | 2,612 | 52 | 1,720,203 | 2,542,607 | 1,640,850 | 2,381,896 | 136,190 | 141,154 | 4,977 | 2,068 |
| $12,000 under $13,000 | (*) | (*) | 1,356 | 274 | 127,773 | 55,669 | | | 1,586,547 | 2,614,865 | 1,521,078 | 2,454,731 | 117,979 | 140,348 | 3,187 | 1,599 |
| $13,000 under $14,000 | 67 | 220 | 2,742 | 640 | 111,384 | 47,664 | | | 1,511,970 | 2,734,498 | 1,455,655 | 2,575,919 | 107,323 | 136,058 | 1,895 | 891 |
| $14,000 under $15,000 | (*) | (*) | 966 | 147 | 92,176 | 41,199 | (*) | (*) | 1,399,671 | 2,789,785 | 1,344,795 | 2,623,511 | 114,574 | 139,125 | 1,289 | 1,700 |
| $15,000 under $20,000 | 209 | 1,391 | 10,201 | 1,315 | 383,109 | 180,296 | 3,909 | 77 | 5,489,690 | 13,825,025 | 5,271,691 | 12,934,426 | 492,769 | 776,074 | 9,277 | 9,799 |
| $20,000 under $25,000 | 639 | 2,194 | 8,233 | 2,282 | 229,320 | 122,649 | (*) | (*) | 2,572,966 | 9,015,588 | 2,407,094 | 8,099,115 | 405,518 | 849,376 | 9,515 | 10,529 |
| $25,000 under $30,000 | 243 | 1,471 | 6,267 | 1,322 | 151,271 | 87,376 | 768 | 96 | 1,117,120 | 5,204,423 | 998,677 | 4,317,209 | 303,391 | 845,338 | 6,989 | 14,980 |
| $30,000 under $50,000 | 2,172 | 9,034 | 14,781 | 6,389 | 282,768 | 172,334 | | | 1,223,505 | 8,751,341 | 985,140 | 5,866,954 | 570,348 | 2,791,686 | 18,907 | 51,516 |
| $50,000 under $100,000 | 7,375 | 23,999 | 13,150 | 4,517 | 144,200 | 89,473 | | | 460,086 | 7,361,778 | 325,683 | 3,534,821 | 323,448 | 3,715,808 | 12,844 | 80,081 |
| $100,000 under $200,000 | 6,318 | 34,672 | 4,734 | 2,941 | 25,204 | 15,584 | 2 | 1 | 89,308 | 3,404,851 | 60,541 | 1,186,255 | 73,236 | 2,131,300 | 4,183 | 75,344 |
| $200,000 under $500,000 | 4,086 | 45,938 | 1,561 | 1,243 | 4,420 | 2,656 | 4 | 9 | 18,858 | 1,640,187 | 12,147 | 340,501 | 16,702 | 1,218,201 | 1,343 | 76,959 |
| $500,000 under $1,000,000 | 1,115 | 26,646 | 289 | 338 | 533 | 300 | - | - | 2,627 | 533,771 | 1,701 | 65,226 | 2,375 | 428,211 | 248 | 39,419 |
| $1,000,000 or more | 572 | 51,945 | 139 | 831 | 198 | 106 | - | - | 1,021 | 575,201 | 655 | 36,484 | 936 | 453,213 | 110 | 84,872 |
| Taxable returns, total | 23,279 | 199,897 | 73,681 | 23,484 | 2,621,533 | 1,199,268 | 19,155 | 499 | 25,173,389 | 68,712,971 | 23,228,703 | 53,443,796 | 3,712,028 | 14,430,002 | 87,322 | 455,393 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | - | - | (*) | (*) | - | - | (*) | (*) | (*) | (*) | 360 | 145 | - | - |
| $1,000 under $2,000 | 30 | 139 | 25 | 41 | (*) | (*) | - | - | 6,907 | 1,391 | 6,899 | 1,331 | | | 891 | 445 |
| $2,000 under $3,000 | (*) | (*) | | | 4,371 | 635 | - | - | 45,906 | 14,387 | 40,393 | 13,056 | 5,836 | 1,280 | | |
| $3,000 under $4,000 | 18 | 161 | | | 18,816 | 4,060 | - | - | 153,153 | 60,160 | 130,073 | 52,340 | 27,458 | 7,731 | | |
| $4,000 under $5,000 | (*) | (*) | (*) | (*) | 58,870 | 13,982 | (*) | (*) | 370,837 | 181,832 | 300,597 | 152,505 | 77,064 | 28,695 | | |
| $5,000 under $6,000 | (*) | (*) | (*) | (*) | 101,014 | 28,036 | (*) | (*) | 674,327 | 392,779 | 552,644 | 328,129 | 138,156 | 63,925 | 4,193 | 1,447 |
| $6,000 under $7,000 | 19 | 207 | 1,597 | 663 | 131,681 | 43,591 | 5,852 | 78 | 832,002 | 597,317 | 695,083 | 497,800 | 169,059 | 97,190 | | |
| $7,000 under $8,000 | (*) | (*) | (*) | (*) | 159,453 | 57,761 | | | 1,223,309 | 1,047,353 | 1,087,529 | 922,422 | 184,136 | 122,296 | 2,293 | 1,099 |
| $8,000 under $9,000 | 21 | 124 | 2,147 | 312 | 162,759 | 61,147 | | | 1,506,682 | 1,554,000 | 1,398,611 | 1,431,336 | 159,778 | 118,833 | 2,967 | 1,115 |
| $9,000 under $10,000 | (*) | (*) | 1,843 | 218 | 160,325 | 62,453 | (*) | (*) | 1,592,604 | 1,867,162 | 1,495,698 | 1,730,778 | 158,547 | 129,484 | 1,397 | 1,275 |
| $10,000 under $11,000 | (*) | (*) | 2,812 | 526 | 147,066 | 60,986 | (*) | (*) | 1,629,537 | 2,132,132 | 1,535,808 | 1,977,837 | 145,400 | 140,040 | 1,599 | 1,208 |
| $11,000 under $12,000 | 124 | 280 | 1,658 | 146 | 138,356 | 59,019 | 2,612 | 52 | 1,707,605 | 2,524,665 | 1,629,959 | 2,368,646 | 133,104 | 136,568 | 4,975 | 2,066 |
| $12,000 under $13,000 | (*) | (*) | 1,246 | 255 | 123,945 | 53,908 | | | 1,574,937 | 2,600,566 | 1,512,623 | 2,444,465 | 115,033 | 136,974 | 2,764 | 1,260 |
| $13,000 under $14,000 | 67 | 220 | 2,246 | 318 | 109,153 | 46,473 | | | 1,504,941 | 2,720,348 | 1,450,094 | 2,565,247 | 105,876 | 132,960 | 1,822 | 855 |
| $14,000 under $15,000 | (*) | (*) | 865 | 141 | 91,038 | 40,638 | (*) | (*) | 1,396,127 | 2,784,107 | 1,342,674 | 2,619,813 | 113,295 | 137,321 | 1,216 | 1,601 |
| $15,000 under $20,000 | 209 | 1,391 | 9,684 | 1,215 | 379,262 | 178,210 | 3,909 | 77 | 5,479,364 | 13,799,580 | 5,264,019 | 12,918,805 | 488,712 | 766,740 | 9,273 | 9,798 |
| $20,000 under $25,000 | 639 | 2,194 | 8,104 | 2,249 | 227,833 | 121,667 | (*) | (*) | 2,569,209 | 9,004,982 | 2,405,259 | 8,093,379 | 403,899 | 844,769 | 9,484 | 10,436 |
| $25,000 under $30,000 | 243 | 1,471 | 5,975 | 1,167 | 150,373 | 86,846 | 768 | 96 | 1,113,446 | 5,191,962 | 996,784 | 4,309,790 | 301,286 | 840,605 | 6,884 | 14,812 |
| $30,000 under $50,000 | 2,172 | 9,034 | 14,574 | 6,202 | 281,858 | 171,787 | | | 1,221,676 | 8,739,620 | 983,965 | 5,860,629 | 569,161 | 2,786,496 | 18,892 | 51,470 |
| $50,000 under $100,000 | 7,375 | 23,999 | 13,045 | 4,431 | 143,898 | 89,289 | | | 458,993 | 7,351,016 | 325,160 | 3,529,860 | 322,800 | 3,710,468 | 12,804 | 80,008 |
| $100,000 under $200,000 | 6,318 | 34,672 | 4,716 | 2,936 | 25,134 | 15,538 | 2 | 1 | 89,052 | 3,400,419 | 60,382 | 1,184,452 | 73,102 | 2,128,863 | 4,168 | 75,249 |
| $200,000 under $500,000 | 4,086 | 45,938 | 1,555 | 1,243 | 4,410 | 2,650 | 4 | 9 | 18,787 | 1,638,665 | 12,102 | 339,634 | 16,662 | 1,217,564 | 1,343 | 76,959 |
| $500,000 under $1,000,000 | 1,115 | 26,646 | 288 | 338 | 530 | 298 | - | - | 2,616 | 533,238 | 1,693 | 65,052 | 2,370 | 427,854 | 247 | 39,418 |
| $1,000,000 or more | 572 | 51,945 | 139 | 831 | 198 | 106 | - | - | 1,016 | 575,115 | 651 | 36,412 | 934 | 453,201 | 110 | 84,872 |
| Total nontaxable returns | - | - | 9,584 | 2,027 | 306,566 | 95,259 | 3,215 | 36 | 829,955 | 558,734 | 660,094 | 387,828 | 185,490 | 155,702 | 12,790 | 7,905 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 80 | 685 | 1,891 | 614 | 219,896 | 46,330 | (*) | (*) | 982,995 | 429,360 | 800,001 | 337,692 | 203,669 | 84,314 | 5,765 | 5,473 |
| Returns $5,000 under $10,000 | 143 | 797 | 11,938 | 1,900 | 857,875 | 306,365 | 9,486 | 126 | 6,179,387 | 5,702,603 | 5,514,422 | 5,088,955 | 880,406 | 592,511 | 16,914 | 6,597 |
| Returns $10,000 under $15,000 | 327 | 1,125 | 10,081 | 1,816 | 629,305 | 271,058 | 4,062 | 129 | 7,865,781 | 12,827,577 | 7,511,045 | 12,023,979 | 624,720 | 699,675 | 14,017 | 7,725 |
| Returns $15,000 or more | 22,729 | 197,291 | 59,355 | 21,180 | 1,221,023 | 670,774 | 5,953 | 248 | 10,975,181 | 50,312,166 | 10,063,329 | 36,380,993 | 2,188,723 | 13,209,207 | 63,416 | 443,500 |

Footnotes at end of table.

Table 2.3—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Taxpayments--Continued | | | | | | Tax due at time of filing | | Overpayments | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Excess social security taxes withheld | | Credit for tax on certain gasoline, fuel, and oil | | Other taxpayments | | | | Total | | Refund | | Credit on 1973 tax | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (112) | (113) | (114) | (115) | (116) | (117) | (118) | (119) | (120) | (121) | (122) | (123) | (124) | (125) |
| All returns, total | 2,653,790 | 349,994 | 448,302 | 23,465 | 31,673 | 17,627 | 5,141,967 | 6,875,123 | 21,466,990 | 13,488,518 | 20,193,253 | 12,011,157 | 1,553,523 | 1,477,360 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 2,284 | 186 | 1,679 | 118 | - | - | 9,479 | 392 | 19,010 | 11,788 | 17,559 | 8,941 | 4,091 | 2,847 |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | (*) | (*) | 20,407 | 1,917 | 33,014 | 13,672 | 30,598 | 12,406 | 3,111 | 1,266 |
| $2,000 under $3,000 | 1,102 | 292 | 4,854 | 263 | - | - | 34,313 | 3,915 | 120,207 | 38,912 | 113,637 | 35,763 | 8,562 | 3,149 |
| $3,000 under $4,000 | 1,446 | 74 | 6,427 | 392 | - | - | 98,285 | 12,540 | 257,105 | 87,384 | 239,011 | 82,331 | 20,938 | 5,053 |
| $4,000 under $5,000 | 4,992 | 204 | 9,870 | 452 | (*) | (*) | 148,369 | 24,386 | 444,738 | 163,919 | 401,721 | 150,655 | 56,373 | 13,264 |
| $5,000 under $6,000 | 2,985 | 334 | 17,062 | 902 | (*) | (*) | 169,430 | 39,004 | 689,793 | 250,965 | 605,880 | 226,530 | 93,183 | 24,435 |
| $6,000 under $7,000 | 13,316 | 941 | 23,168 | 1,459 | (*) | (*) | 208,785 | 54,170 | 786,943 | 320,526 | 714,976 | 296,687 | 90,992 | 23,838 |
| $7,000 under $8,000 | 36,612 | 2,265 | 22,271 | 1,357 | - | - | 236,467 | 69,558 | 1,100,448 | 467,898 | 1,034,186 | 442,970 | 80,842 | 24,928 |
| $8,000 under $9,000 | 138,467 | 4,956 | 22,363 | 1,098 | (*) | (*) | 199,520 | 69,415 | 1,398,021 | 621,003 | 1,336,974 | 600,041 | 71,139 | 20,962 |
| $9,000 under $10,000 | 195,836 | 11,218 | 23,942 | 997 | (*) | (*) | 212,185 | 79,387 | 1,443,267 | 719,745 | 1,381,059 | 689,996 | 74,416 | 29,749 |
| $10,000 under $11,000 | 216,051 | 16,584 | 21,067 | 1,248 | 3,535 | 1,502 | 205,927 | 81,415 | 1,464,318 | 698,580 | 1,412,530 | 674,475 | 65,185 | 24,105 |
| $11,000 under $12,000 | 196,307 | 17,272 | 19,560 | 891 | | | 200,499 | 78,328 | 1,538,468 | 809,885 | 1,491,245 | 783,286 | 55,225 | 26,599 |
| $12,000 under $13,000 | 210,396 | 20,436 | 18,190 | 870 | | | 164,408 | 73,110 | 1,434,301 | 795,881 | 1,395,215 | 768,535 | 49,879 | 27,346 |
| $13,000 under $14,000 | 211,990 | 24,708 | 20,031 | 729 | | | 178,901 | 74,228 | 1,344,928 | 760,513 | 1,308,357 | 737,458 | 45,764 | 23,055 |
| $14,000 under $15,000 | 766,341 | 99,304 | 19,913 | 615 | (*) | (*) | 177,443 | 70,387 | 1,228,151 | 733,294 | 1,189,849 | 707,674 | 46,017 | 25,620 |
| $15,000 under $20,000 | 320,497 | 54,087 | 80,001 | 3,754 | 8,485 | 1,668 | 881,109 | 411,046 | 4,636,418 | 2,862,875 | 4,472,328 | 2,743,379 | 202,534 | 119,496 |
| $20,000 under $25,000 | 122,351 | 25,211 | 47,679 | 1,987 | 3,700 | 493 | 675,972 | 415,641 | 1,909,063 | 1,369,348 | 1,790,135 | 1,261,430 | 147,943 | 107,919 |
| $25,000 under $30,000 | 131,467 | 35,209 | 24,808 | 1,122 | 3,496 | 562 | 381,698 | 374,240 | 744,289 | 719,106 | 661,015 | 610,246 | 105,733 | 108,859 |
| $30,000 under $50,000 | 61,375 | 24,862 | 38,083 | 2,333 | 3,974 | 3,644 | 571,043 | 1,079,753 | 664,825 | 1,026,453 | 494,456 | 715,184 | 205,272 | 311,269 |
| $50,000 under $100,000 | 15,473 | 8,869 | 19,313 | 1,740 | 3,920 | 4,468 | 291,042 | 1,524,795 | 173,850 | 615,840 | 89,657 | 315,507 | 99,355 | 300,333 |
| $100,000 under $200,000 | 3,540 | 2,465 | 5,321 | 652 | 1,497 | 2,430 | 60,726 | 907,315 | 29,195 | 241,090 | 10,904 | 95,653 | 21,515 | 145,437 |
| $200,000 under $500,000 | 477 | 327 | 1,542 | 313 | 497 | 1,748 | 13,284 | 636,762 | 5,649 | 107,789 | 1,664 | 35,255 | 4,660 | 72,534 |
| $500,000 under $1,000,000 | 208 | 169 | 279 | 70 | 103 | 517 | 1,901 | 298,307 | 737 | 28,947 | 214 | 8,829 | 597 | 20,118 |
| $1,000,000 or more | | | 163 | 63 | 46 | 400 | 774 | 495,112 | 252 | 23,105 | 83 | 7,926 | 197 | 15,179 |
| Taxable returns, total | 2,628,929 | 347,349 | 396,987 | 19,135 | 31,321 | 17,298 | 4,976,783 | 6,831,157 | 20,711,950 | 12,983,122 | 19,519,791 | 11,578,741 | 1,442,323 | 1,404,382 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | (*) | (*) | - | - | (*) | (*) | (*) | (*) | 6,989 | 1,028 | - | - |
| $1,000 under $2,000 | - | - | (*) | (*) | - | - | 9,132 | 691 | 6,646 | 899 | | | (*) | (*) |
| $2,000 under $3,000 | (*) | (*) | 1,714 | 85 | - | - | 18,244 | 1,553 | 42,853 | 10,169 | 40,347 | 9,733 | (*) | (*) |
| $3,000 under $4,000 | 626 | 36 | | | - | - | 70,124 | 7,278 | 133,253 | 39,149 | 125,553 | 37,710 | 8,649 | 1,440 |
| $4,000 under $5,000 | | | 5,089 | 174 | (*) | (*) | 122,615 | 18,606 | 312,722 | 107,071 | 283,831 | 100,928 | 36,692 | 6,143 |
| $5,000 under $6,000 | (*) | (*) | 10,668 | 427 | (*) | (*) | 145,976 | 32,996 | 593,664 | 194,948 | 525,059 | 179,865 | 74,589 | 15,083 |
| $6,000 under $7,000 | 2,576 | 307 | 15,687 | 836 | (*) | (*) | 189,368 | 47,600 | 707,152 | 269,349 | 642,515 | 251,343 | 79,947 | 18,006 |
| $7,000 under $8,000 | 11,112 | 754 | 15,267 | 783 | - | - | 223,832 | 64,249 | 1,041,422 | 429,110 | 979,587 | 407,989 | 75,450 | 21,120 |
| $8,000 under $9,000 | 32,933 | 2,003 | 18,481 | 707 | (*) | (*) | 191,389 | 65,879 | 1,355,871 | 582,378 | 1,297,591 | 564,226 | 67,024 | 18,152 |
| $9,000 under $10,000 | 134,976 | 4,759 | 22,431 | 848 | (*) | (*) | 208,506 | 77,671 | 1,408,135 | 691,060 | 1,354,308 | 668,670 | 64,961 | 22,390 |
| $10,000 under $11,000 | 193,644 | 11,054 | 18,919 | 1,015 | 3,532 | 1,497 | 201,097 | 79,260 | 1,450,287 | 686,834 | 1,400,283 | 664,161 | 62,608 | 22,674 |
| $11,000 under $12,000 | 214,858 | 16,546 | 19,142 | 823 | | | 198,904 | 77,651 | 1,526,834 | 793,769 | 1,481,633 | 770,877 | 52,498 | 22,891 |
| $12,000 under $13,000 | 195,546 | 17,085 | 16,205 | 742 | | | 162,984 | 72,578 | 1,423,616 | 782,829 | 1,385,938 | 757,600 | 46,927 | 25,229 |
| $13,000 under $14,000 | 208,738 | 20,193 | 19,361 | 628 | | | 177,950 | 73,782 | 1,338,484 | 747,430 | 1,302,380 | 725,934 | 44,826 | 21,496 |
| $14,000 under $15,000 | 211,819 | 24,675 | 19,509 | 573 | (*) | (*) | 176,958 | 70,229 | 1,224,924 | 728,028 | 1,187,761 | 703,845 | 44,803 | 24,182 |
| $15,000 under $20,000 | 765,305 | 99,044 | 78,651 | 3,526 | 8,482 | 1,667 | 879,136 | 410,068 | 4,627,214 | 2,838,638 | 4,464,690 | 2,724,166 | 199,507 | 114,472 |
| $20,000 under $25,000 | 320,076 | 54,010 | 47,176 | 1,895 | 3,700 | 493 | 675,076 | 415,204 | 1,906,030 | 1,359,322 | 1,787,652 | 1,253,770 | 146,960 | 105,552 |
| $25,000 under $30,000 | 122,276 | 25,193 | 24,315 | 1,007 | 3,242 | 556 | 381,151 | 373,938 | 741,013 | 707,028 | 658,568 | 600,668 | 104,374 | 106,360 |
| $30,000 under $50,000 | 131,298 | 35,131 | 37,883 | 2,279 | 3,943 | 3,615 | 570,756 | 1,079,580 | 663,174 | 1,015,278 | 493,597 | 707,455 | 204,207 | 307,823 |
| $50,000 under $100,000 | 61,252 | 24,787 | 19,207 | 1,704 | 3,886 | 4,189 | 290,962 | 1,524,740 | 172,801 | 605,292 | 88,891 | 306,481 | 98,932 | 298,811 |
| $100,000 under $200,000 | 15,414 | 8,794 | 5,301 | 639 | 1,494 | 2,422 | 60,695 | 907,297 | 28,955 | 236,691 | 10,718 | 92,038 | 21,437 | 144,654 |
| $200,000 under $500,000 | 3,518 | 2,448 | 1,536 | 312 | 497 | 1,748 | 13,282 | 636,761 | 5,580 | 106,272 | 1,615 | 34,092 | 4,632 | 72,180 |
| $500,000 under $1,000,000 | 476 | 327 | 279 | 70 | 103 | 517 | 1,900 | 298,306 | 727 | 28,415 | 207 | 8,322 | 594 | 20,094 |
| $1,000,000 or more | 206 | 168 | 160 | 62 | 46 | 400 | 774 | 495,112 | 247 | 23,019 | 78 | 7,840 | 197 | 15,179 |
| Total nontaxable returns | 24,861 | 2,643 | 51,315 | 4,327 | 352 | 331 | 165,184 | 43,965 | 755,040 | 505,396 | 673,462 | 432,416 | 111,200 | 72,978 |
| All returns, *summary*: | | | | | | | | | | | | | | |
| Returns under $5,000 | 5,109 | 572 | 23,546 | 1,265 | (*) | (*) | 310,853 | 43,150 | 874,074 | 315,675 | 802,526 | 290,096 | 93,075 | 25,579 |
| Returns $5,000 under $10,000 | 196,372 | 8,699 | 108,806 | 5,813 | (*) | (*) | 1,026,387 | 311,535 | 5,418,472 | 2,380,137 | 5,073,075 | 2,256,224 | 410,572 | 123,913 |
| Returns $10,000 under $15,000 | 1,030,580 | 90,218 | 98,761 | 4,354 | 4,365 | 1,627 | 927,178 | 377,468 | 7,010,166 | 3,798,153 | 6,797,196 | 3,671,429 | 262,070 | 126,724 |
| Returns $15,000 or more | 1,421,729 | 250,503 | 217,189 | 12,033 | 25,718 | 15,930 | 2,877,549 | 6,142,970 | 8,164,278 | 6,994,553 | 7,520,456 | 5,793,408 | 787,806 | 1,201,145 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]Other sources net less statutory adjustments to adjusted gross income.

[2]Less than $500.

NOTE: Amount detail may not add to total because of rounding.

Table 2.4--RETURNS WITH ITEMIZED DEDUCTIONS: DEDUCTIONS BY TYPE AND BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Total itemized deductions | | Medical and dental expenses deduction | | Taxes paid | | Contributions | | Coefficient of variation (Percent) for itemized deductions** | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (a) | (b) |
| All returns, total | 26,980,399 | 96,665,330 | 20,912,464 | 10,099,843 | 26,835,850 | 36,166,086 | 25,780,072 | 13,208,491 | 0.1 | 0.1 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 40,281 | 71,867 | 25,655 | 16,273 | 31,644 | 16,134 | 27,376 | 5,632 | 5.6 | 6.5 |
| $1,000 under $2,000 | 104,058 | 194,383 | 74,670 | 78,150 | 92,425 | 48,001 | 77,484 | 20,346 | 4.7 | 0.3 |
| $2,000 under $3,000 | 230,665 | 426,704 | 185,403 | 145,864 | 217,944 | 116,548 | 188,259 | 54,119 | 1.7 | 0.1 |
| $3,000 under $4,000 | 419,869 | 834,791 | 346,951 | 284,531 | 398,354 | 222,218 | 355,543 | 100,777 | 0.7 | 0.5 |
| $4,000 under $5,000 | 660,056 | 1,355,765 | 583,824 | 401,797 | 654,084 | 375,247 | 589,721 | 159,596 | 0.2 | 1.2 |
| $5,000 under $6,000 | 898,248 | 1,947,591 | 785,332 | 526,439 | 888,348 | 557,240 | 824,406 | 248,915 | 0.4 | 3.0 |
| $6,000 under $7,000 | 1,006,851 | 2,205,287 | 841,620 | 531,921 | 998,330 | 650,426 | 923,414 | 278,237 | 0.4 | 1.2 |
| $7,000 under $8,000 | 1,354,955 | 3,158,341 | 1,128,092 | 640,978 | 1,350,636 | 939,850 | 1,260,322 | 344,612 | 0.7 | 3.1 |
| $8,000 under $9,000 | 1,601,850 | 3,771,334 | 1,286,448 | 626,631 | 1,598,735 | 1,169,952 | 1,475,827 | 473,168 | 0.4 | 2.2 |
| $9,000 under $10,000 | 1,660,487 | 4,194,530 | 1,346,959 | 648,349 | 1,653,798 | 1,342,977 | 1,584,634 | 505,079 | 0.6 | 0.2 |
| $10,000 under $11,000 | 1,672,195 | 4,385,146 | 1,324,680 | 582,048 | 1,667,555 | 1,483,436 | 1,595,955 | 522,603 | 0.1 | 0.7 |
| $11,000 under $12,000 | 1,741,482 | 4,937,526 | 1,370,761 | 629,572 | 1,736,985 | 1,654,757 | 1,674,734 | 559,009 | 0.2 | 0.1 |
| $12,000 under $13,000 | 1,599,540 | 4,835,328 | 1,230,658 | 505,504 | 1,594,586 | 1,662,352 | 1,526,613 | 536,353 | 0.2 | 0.6 |
| $13,000 under $14,000 | 1,524,537 | 4,819,007 | 1,174,004 | 484,063 | 1,516,335 | 1,698,773 | 1,476,492 | 575,076 | 0.1 | 0.6 |
| $14,000 under $15,000 | 1,409,361 | 4,645,631 | 1,074,784 | 455,882 | 1,404,387 | 1,700,015 | 1,362,699 | 534,298 | 0.3 | 0.8 |
| $15,000 under $20,000 | 5,523,687 | 19,770,095 | 4,095,781 | 1,626,997 | 5,511,910 | 7,754,608 | 5,399,792 | 2,341,722 | (1) | 0.1 |
| $20,000 under $25,000 | 2,588,191 | 10,881,500 | 1,909,032 | 755,809 | 2,581,963 | 4,599,122 | 2,542,237 | 1,406,391 | 0.2 | 0.6 |
| $25,000 under $30,000 | 1,126,983 | 5,639,439 | 835,991 | 381,587 | 1,124,862 | 2,457,836 | 1,108,881 | 781,583 | 0.1 | 0.9 |
| $30,000 under $50,000 | 1,238,556 | 8,346,982 | 908,378 | 487,753 | 1,235,600 | 3,693,037 | 1,217,709 | 1,278,427 | 0.1 | 0.2 |
| $50,000 under $100,000 | 465,750 | 5,497,066 | 311,721 | 214,429 | 464,743 | 2,388,614 | 456,994 | 975,514 | (1) | 0.2 |
| $100,000 under $200,000 | 90,127 | 2,317,727 | 57,664 | 56,483 | 89,985 | 907,103 | 88,701 | 538,572 | 0.2 | 0.5 |
| $200,000 under $500,000 | 18,991 | 1,260,749 | 11,884 | 16,798 | 18,964 | 425,993 | 18,649 | 393,182 | (2) | (2) |
| $500,000 under $1,000,000 | 2,649 | 479,507 | 1,612 | 1,839 | 2,647 | 144,021 | 2,614 | 189,132 | (2) | (2) |
| $1,000,000 or more | 1,030 | 689,034 | 560 | 146 | 1,030 | 157,826 | 1,016 | 386,148 | (2) | (2) |
| Taxable returns, total | 25,708,516 | 92,017,388 | 19,826,248 | 8,743,484 | 25,620,038 | 35,131,288 | 24,687,229 | 12,761,007 | 0.1 | 0.1 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 6,318 | 936 | 1,992 | 75 | 4,330 | 369 | (*) | (*) | 34.3 | 8.9 |
| $1,000 under $2,000 | 15,778 | 7,653 | (*) | (*) | 11,803 | 3,405 | 11,088 | 895 | 33.2 | 15.9 |
| $2,000 under $3,000 | 61,097 | 73,200 | 46,638 | 20,504 | 58,622 | 20,940 | 49,091 | 10,155 | 9.5 | 8.9 |
| $3,000 under $4,000 | 205,365 | 315,188 | 161,112 | 76,367 | 198,387 | 91,450 | 175,249 | 55,352 | 0.2 | 2.6 |
| $4,000 under $5,000 | 435,754 | 748,757 | 383,254 | 214,297 | 431,148 | 214,851 | 394,278 | 100,050 | 0.9 | 1.3 |
| $5,000 under $6,000 | 739,640 | 1,388,584 | 652,754 | 324,333 | 734,919 | 438,755 | 688,697 | 191,595 | 0.3 | 3.0 |
| $6,000 under $7,000 | 897,022 | 1,836,503 | 742,146 | 418,717 | 890,909 | 567,502 | 823,930 | 241,912 | 0.4 | 0.5 |
| $7,000 under $8,000 | 1,265,756 | 2,730,477 | 1,046,602 | 531,186 | 1,263,457 | 857,484 | 1,179,576 | 313,064 | 0.4 | 3.8 |
| $8,000 under $9,000 | 1,547,260 | 3,528,867 | 1,234,520 | 570,754 | 1,544,383 | 1,103,008 | 1,422,395 | 446,851 | 0.1 | 1.4 |
| $9,000 under $10,000 | 1,619,078 | 3,976,093 | 1,313,437 | 612,973 | 1,616,383 | 1,298,720 | 1,545,766 | 470,762 | 0.3 | 1.0 |
| $10,000 under $11,000 | 1,652,878 | 4,290,440 | 1,309,986 | 561,338 | 1,648,520 | 1,460,222 | 1,579,228 | 513,993 | (1) | 0.4 |
| $11,000 under $12,000 | 1,726,899 | 4,838,458 | 1,358,830 | 614,370 | 1,722,520 | 1,631,714 | 1,661,270 | 551,617 | 0.3 | 0.2 |
| $12,000 under $13,000 | 1,587,428 | 4,751,777 | 1,221,123 | 494,822 | 1,582,474 | 1,641,660 | 1,515,087 | 530,268 | 0.3 | 0.8 |
| $13,000 under $14,000 | 1,516,769 | 4,741,577 | 1,166,849 | 472,899 | 1,508,629 | 1,684,439 | 1,468,860 | 569,844 | 0.1 | 0.3 |
| $14,000 under $15,000 | 1,403,161 | 4,574,676 | 1,068,939 | 422,682 | 1,398,188 | 1,690,317 | 1,358,394 | 531,491 | 0.2 | 0.4 |
| $15,000 under $20,000 | 5,510,160 | 19,554,328 | 4,085,357 | 1,567,794 | 5,498,804 | 7,711,945 | 5,387,609 | 2,330,336 | (1) | (1) |
| $20,000 under $25,000 | 2,583,108 | 10,796,893 | 1,904,841 | 746,234 | 2,576,880 | 4,581,898 | 2,537,633 | 1,396,948 | 0.2 | 0.4 |
| $25,000 under $30,000 | 1,122,937 | 5,557,669 | 832,743 | 351,416 | 1,121,070 | 2,447,644 | 1,105,233 | 776,081 | (1) | 0.8 |
| $30,000 under $50,000 | 1,235,516 | 8,252,452 | 906,013 | 459,520 | 1,233,129 | 3,684,555 | 1,215,332 | 1,262,884 | (1) | 0.3 |
| $50,000 under $100,000 | 464,215 | 5,400,451 | 310,769 | 208,192 | 463,273 | 2,377,582 | 455,661 | 967,510 | (1) | 0.1 |
| $100,000 under $200,000 | 89,814 | 2,273,010 | 57,480 | 55,498 | 89,672 | 899,724 | 88,417 | 535,163 | 0.3 | 0.4 |
| $200,000 under $500,000 | 18,904 | 1,235,293 | 11,842 | 16,635 | 18,881 | 423,133 | 18,572 | 390,501 | (2) | (2) |
| $500,000 under $1,000,000 | 2,635 | 469,454 | 1,605 | 1,838 | 2,633 | 142,379 | 2,601 | 188,205 | (2) | (2) |
| $1,000,000 or more | 1,024 | 674,652 | 557 | 145 | 1,024 | 157,592 | 1,012 | 385,467 | (2) | (2) |
| Total nontaxable returns | 1,271,883 | 4,647,943 | 1,086,216 | 1,356,360 | 1,215,812 | 1,034,800 | 1,092,843 | 447,482 | 0.4 | 1.6 |
| All returns, summary: | | | | | | | | | | |
| Returns under $5,000 | 1,454,929 | 2,883,509 | 1,216,503 | 926,615 | 1,394,451 | 778,147 | 1,238,383 | 340,470 | (1) | 0.5 |
| Returns $5,000 under $10,000 | 6,522,391 | 15,277,083 | 5,388,451 | 2,974,319 | 6,489,847 | 4,660,444 | 6,068,603 | 1,850,010 | 0.3 | 0.7 |
| Returns $10,000 under $15,000 | 7,947,115 | 23,622,638 | 6,174,887 | 2,657,070 | 7,919,848 | 8,199,333 | 7,636,493 | 2,727,339 | 0.1 | 0.2 |
| Returns $15,000 or more | 11,055,964 | 54,882,100 | 8,132,623 | 3,541,840 | 11,031,704 | 22,528,160 | 10,836,593 | 8,290,672 | (1) | 0.2 |

Footnotes at end of table.

Table 2.4--RETURNS WITH ITEMIZED DEDUCTIONS: DEDUCTIONS BY TYPE AND BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Interest paid | | Casualty or theft loss (net) | | Child and dependent care expenses | | Total other miscellaneous deductions | | Type not specified | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
| All returns, total | 23,787,940 | 27,347,086 | 1,718,104 | 1,043,019 | 1,568,604 | 1,084,087 | 22,268,820 | 7,581,539 | 52,737 | 135,180 |
| No adjusted gross income | - | - | - | - | - | | - | - | - | - |
| $1 under $1,000 | 21,508 | 20,872 | (*) | (*) | | | 19,598 | 12,412 | | |
| $1,000 under $2,000 | 47,550 | 33,205 | 1,742 | 4,935 | 5,570 | 3,371 | 50,994 | 7,091 | 5,696 | 5,038 |
| $2,000 under $3,000 | 118,257 | 78,508 | 9,161 | 6,562 | | | 148,354 | 19,754 | | |
| $3,000 under $4,000 | 254,432 | 165,217 | 12,834 | 7,202 | 12,819 | 4,401 | 293,244 | 44,324 | 5,551 | 6,918 |
| $4,000 under $5,000 | 463,376 | 312,147 | 31,941 | 24,312 | 28,426 | 19,640 | 472,789 | 62,228 | | |
| $5,000 under $6,000 | 683,951 | 441,266 | 51,541 | 23,567 | 44,121 | 36,112 | 656,859 | 107,269 | (*) | (*) |
| $6,000 under $7,000 | 788,871 | 538,700 | 51,768 | 24,023 | 63,718 | 48,068 | 767,751 | 129,510 | (*) | (*) |
| $7,000 under $8,000 | 1,145,075 | 858,464 | 77,800 | 86,897 | 114,722 | 78,604 | 1,070,290 | 208,936 | - | - |
| $8,000 under $9,000 | 1,391,987 | 1,069,750 | 94,862 | 43,573 | 118,045 | 71,091 | 1,351,670 | 315,164 | 3,042 | 5,639 |
| $9,000 under $10,000 | 1,498,442 | 1,255,393 | 93,881 | 61,638 | 114,380 | 70,689 | 1,396,737 | 306,771 | | |
| $10,000 under $11,000 | 1,515,001 | 1,324,400 | 102,808 | 47,911 | 118,024 | 72,884 | 1,422,069 | 346,877 | | |
| $11,000 under $12,000 | 1,616,505 | 1,529,081 | 106,988 | 61,735 | 126,955 | 89,813 | 1,513,853 | 404,928 | 9,150 | 24,301 |
| $12,000 under $13,000 | 1,503,191 | 1,573,497 | 103,524 | 55,877 | 123,368 | 84,273 | 1,377,785 | 406,788 | | |
| $13,000 under $14,000 | 1,416,385 | 1,508,996 | 95,247 | 54,839 | 131,707 | 98,497 | 1,304,538 | 381,238 | 8,198 | 17,525 |
| $14,000 under $15,000 | 1,329,632 | 1,464,178 | 94,110 | 46,552 | 124,796 | 83,709 | 1,197,004 | 353,788 | 3,150 | 7,210 |
| $15,000 under $20,000 | 5,150,784 | 6,062,751 | 366,805 | 169,484 | 387,079 | 287,154 | 4,692,870 | 1,494,048 | 7,370 | 33,331 |
| $20,000 under $25,000 | 2,347,592 | 3,141,745 | 190,535 | 99,058 | 46,727 | 31,999 | 2,178,246 | 835,412 | 3,609 | 11,965 |
| $25,000 under $30,000 | 986,606 | 1,535,066 | 85,746 | 48,578 | 5,374 | 2,483 | 921,982 | 427,486 | 1,948 | 7,226 |
| $30,000 under $50,000 | 1,044,001 | 2,103,204 | 97,549 | 75,561 | 2,586 | 1,232 | 970,689 | 705,362 | | |
| $50,000 under $100,000 | 376,301 | 1,347,443 | 37,163 | 63,413 | 175 | 63 | 365,088 | 503,644 | 241 | 3,947 |
| $100,000 under $200,000 | 70,649 | 540,410 | 8,733 | 24,995 | (*) | (*) | 75,975 | 249,656 | 30 | 503 |
| $200,000 under $500,000 | 14,875 | 272,906 | 2,259 | 7,603 | - | - | 16,979 | 143,875 | 5 | 392 |
| $500,000 under $1,000,000 | 2,134 | 90,430 | 388 | 3,806 | - | - | 2,488 | 50,279 | - | - |
| $1,000,000 or more | 835 | 79,457 | 170 | 759 | - | - | 968 | 64,699 | - | - |
| Taxable returns, total | 22,897,876 | 26,127,770 | 1,640,882 | 824,761 | 1,521,306 | 1,047,507 | 21,454,362 | 7,275,520 | 43,721 | 106,051 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | - | - | - | - | (*) | (*) | - | - |
| $1,000 under $2,000 | 4,833 | 1,841 | - | - | - | - | 7,153 | 617 | - | - |
| $2,000 under $3,000 | 29,108 | 12,686 | (*) | (*) | 4,771 | 2,122 | 41,800 | 5,513 | (*) | (*) |
| $3,000 under $4,000 | 126,705 | 59,688 | 7,262 | 3,908 | | | 156,007 | 25,083 | (*) | (*) |
| $4,000 under $5,000 | 301,755 | 151,376 | 23,041 | 13,331 | 21,860 | 14,014 | 324,412 | 40,490 | (*) | (*) |
| $5,000 under $6,000 | 563,093 | 309,030 | 35,991 | 14,674 | 34,515 | 27,065 | 560,558 | 83,132 | - | - |
| $6,000 under $7,000 | 698,476 | 428,282 | 47,328 | 18,840 | 58,053 | 43,727 | 699,954 | 113,119 | (*) | (*) |
| $7,000 under $8,000 | 1,063,900 | 745,194 | 65,651 | 22,860 | 110,617 | 75,017 | 1,003,142 | 185,672 | - | - |
| $8,000 under $9,000 | 1,344,269 | 999,808 | 89,244 | 36,363 | 115,535 | 68,835 | 1,312,140 | 301,244 | 3,042 | 5,639 |
| $9,000 under $10,000 | 1,464,326 | 1,189,481 | 90,520 | 45,714 | 113,155 | 69,173 | 1,367,208 | 285,635 | | |
| $10,000 under $11,000 | 1,498,055 | 1,291,463 | 101,377 | 45,026 | 117,023 | 71,879 | 1,408,776 | 341,782 | | |
| $11,000 under $12,000 | 1,604,070 | 1,503,182 | 105,342 | 52,318 | 124,964 | 87,661 | 1,502,932 | 388,965 | 8,984 | 24,052 |
| $12,000 under $13,000 | 1,491,985 | 1,547,391 | 100,028 | 43,628 | 123,201 | 83,883 | 1,367,859 | 399,442 | | |
| $13,000 under $14,000 | 1,409,249 | 1,491,379 | 91,762 | 37,977 | 131,676 | 98,489 | 1,299,521 | 369,147 | 8,137 | 17,403 |
| $14,000 under $15,000 | 1,325,382 | 1,453,178 | 93,683 | 41,366 | 124,793 | 83,703 | 1,194,110 | 344,730 | 3,150 | 7,210 |
| $15,000 under $20,000 | 5,140,785 | 6,005,928 | 365,471 | 157,936 | 386,343 | 286,170 | 4,684,038 | 1,473,412 | 6,949 | 20,808 |
| $20,000 under $25,000 | 2,343,190 | 3,112,260 | 190,236 | 91,990 | 46,653 | 31,987 | 2,174,929 | 823,611 | 3,609 | 11,965 |
| $25,000 under $30,000 | 983,806 | 1,510,171 | 85,635 | 46,588 | 5,374 | 2,483 | 918,793 | 418,465 | 1,948 | 7,226 |
| $30,000 under $50,000 | 1,041,847 | 2,071,998 | 97,059 | 70,354 | 2,586 | 1,232 | 969,082 | 699,503 | | |
| $50,000 under $100,000 | 374,933 | 1,307,388 | 36,948 | 50,476 | 175 | 63 | 363,901 | 486,904 | 216 | 2,337 |
| $100,000 under $200,000 | 70,352 | 519,315 | 8,658 | 20,909 | (*) | (*) | 75,711 | 241,893 | 30 | 503 |
| $200,000 under $500,000 | 14,797 | 258,096 | 2,252 | 7,406 | - | - | 16,905 | 139,429 | 4 | 93 |
| $500,000 under $1,000,000 | 2,121 | 86,739 | 386 | 1,783 | - | - | 2,475 | 48,509 | - | - |
| $1,000,000 or more | 829 | 71,790 | 168 | 758 | - | - | 963 | 58,900 | - | - |
| Total nontaxable returns | 890,064 | 1,219,316 | 77,222 | 218,254 | 47,298 | 36,582 | 814,458 | 306,018 | 9,016 | 29,131 |
| All returns, summary: | | | | | | | | | | |
| Returns under $5,000 | 905,123 | 609,949 | 56,227 | 43,149 | 46,815 | 27,413 | 984,979 | 145,810 | 11,247 | 11,957 |
| Returns $5,000 under $10,000 | 5,508,326 | 4,163,573 | 369,852 | 239,699 | 454,986 | 304,564 | 5,243,307 | 1,067,650 | 7,789 | 16,825 |
| Returns $10,000 under $15,000 | 7,380,714 | 7,400,152 | 502,677 | 266,912 | 624,850 | 429,175 | 6,815,249 | 1,893,620 | 20,498 | 49,036 |
| Returns $15,000 or more | 9,993,777 | 15,173,412 | 789,348 | 493,257 | 441,953 | 322,936 | 9,225,285 | 4,474,460 | 13,203 | 57,364 |

**See Sampling Variability in Section 7 for interpretation and limitation of these coefficient of variation estimates.
(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Less than 0.05 percent.
[2]Returns in these cells are not subject to sampling variability.
NOTE: Amount detail may not add to total because of rounding.

Table 2.5—RETURNS WITH ITEMIZED DEDUCTIONS: ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Itemized deductions | | Itemized deductions as a percent of adjusted gross income | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Under 5 percent | | 5 under 10 percent | | 10 under 11 percent | | 11 under 12 percent | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Total | 26,980,399 | 96,665,330 | 65,346 | 142,985 | 545,000 | 1,856,495 | 338,831 | 1,081,233 | 454,110 | 1,430,111 |
| $1 under $1,000 | 40,281 | 71,867 | (*) | (*) | | | - | - | - | - |
| $1,000 under $2,000 | 104,058 | 194,383 | | | | | - | - | - | - |
| $2,000 under $3,000 | 230,665 | 426,704 | | | 9,045 | 1,274 | - | - | - | - |
| $3,000 under $4,000 | 419,869 | 834,791 | 14,531 | 804 | | | - | - | - | - |
| $4,000 under $5,000 | 660,056 | 1,355,765 | | | (*) | (*) | - | - | (*) | (*) |
| $5,000 under $6,000 | 898,248 | 1,947,591 | - | - | | | (*) | (*) | (*) | (*) |
| $6,000 under $7,000 | 1,006,851 | 2,205,287 | (*) | (*) | | | (*) | (*) | | |
| $7,000 under $8,000 | 1,354,955 | 3,158,341 | (*) | (*) | 12,593 | 7,344 | | | - | - |
| $8,000 under $9,000 | 1,601,850 | 3,771,334 | (*) | (*) | | | - | - | - | - |
| $9,000 under $10,000 | 1,660,487 | 4,194,530 | - | - | (*) | (*) | (*) | (*) | (*) | (*) |
| $10,000 under $11,000 | 1,672,195 | 4,385,146 | (*) | (*) | | | (*) | (*) | | |
| $11,000 under $12,000 | 1,741,482 | 4,937,526 | - | - | 5,923 | 6,237 | 3,351 | 3,975 | | |
| $12,000 under $13,000 | 1,599,540 | 4,835,328 | - | - | | | | | 6,566 | 9,192 |
| $13,000 under $14,000 | 1,524,537 | 4,819,007 | - | - | 4,181 | 4,685 | - | - | | |
| $14,000 under $15,000 | 1,409,361 | 4,645,631 | - | - | (*) | (*) | (*) | (*) | (*) | (*) |
| $15,000 under $20,000 | 5,523,687 | 19,770,095 | (*) | (*) | 6,751 | 9,507 | 36,949 | 74,882 | 123,605 | 263,720 |
| $20,000 under $25,000 | 2,588,191 | 10,881,500 | 2,541 | 1,556 | 83,517 | 179,443 | 125,705 | 293,763 | 146,631 | 373,616 |
| $25,000 under $30,000 | 1,126,983 | 5,639,439 | 1,785 | 1,699 | 100,737 | 241,906 | 66,335 | 189,522 | 64,409 | 201,125 |
| $30,000 under $50,000 | 1,238,556 | 8,346,982 | 4,736 | 6,542 | 187,785 | 583,071 | 65,831 | 255,865 | 71,820 | 308,727 |
| $50,000 under $100,000 | 465,750 | 5,497,066 | 18,789 | 53,247 | 100,662 | 516,967 | 24,764 | 170,263 | 23,818 | 180,869 |
| $100,000 under $200,000 | 90,127 | 2,317,727 | 8,298 | 38,695 | 20,068 | 198,162 | 3,807 | 51,179 | 3,642 | 53,720 |
| $200,000 under $500,000 | 18,991 | 1,260,749 | 2,493 | 22,060 | 3,388 | 69,726 | 602 | 17,603 | 570 | 18,208 |
| $500,000 under $1,000,000 | 2,649 | 479,507 | 442 | 7,674 | 316 | 15,358 | 64 | 4,482 | 62 | 4,668 |
| $1,000,000 or more | 1,030 | 689,034 | 194 | 8,432 | 110 | 15,288 | 24 | 9,151 | 25 | 5,244 |
| Returns under $5,000 | 1,454,929 | 2,883,509 | 14,782 | 804 | 11,403 | 2,003 | - | - | | |
| Returns $5,000 under $10,000 | 6,522,391 | 15,277,083 | (*) | (*) | 18,670 | 12,462 | (*) | (*) | 12,795 | 10,733 |
| Returns $10,000 under $15,000 | 7,947,115 | 23,622,638 | (*) | (*) | 11,593 | 12,604 | 4,345 | 5,490 | 6,733 | 9,480 |
| Returns $15,000 or more | 11,055,964 | 54,882,100 | 40,541 | 140,548 | 503,334 | 1,829,428 | 324,081 | 1,066,710 | 434,582 | 1,409,896 |

| Size of adjusted gross income | Itemized deductions as a percent of adjusted gross income—Continued | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 12 under 13 percent | | 13 under 14 percent | | 14 under 15 percent | | 15 under 16 percent | | 16 under 17 percent | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) |
| Total | 578,147 | 1,818,475 | 761,863 | 2,373,335 | 971,734 | 2,956,900 | 1,403,415 | 3,909,015 | 1,513,293 | 4,297,464 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $1,000 under $2,000 | (*) | (*) | - | - | - | - | - | - | (*) | (*) |
| $2,000 under $3,000 | (*) | (*) | (*) | (*) | - | - | - | - | (*) | (*) |
| $3,000 under $4,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $4,000 under $5,000 | - | - | (*) | (*) | - | - | (*) | (*) | (*) | (*) |
| $5,000 under $6,000 | (*) | (*) | | | | | | | (*) | (*) |
| $6,000 under $7,000 | | | | | | | | | 1,502 | 1,679 |
| $7,000 under $8,000 | | | 6,514 | 6,697 | 19,010 | 19,522 | 13,467 | 15,316 | 28,626 | 36,517 |
| $8,000 under $9,000 | 7,392 | 8,451 | | | | | | | | |
| $9,000 under $10,000 | | | (*) | (*) | 12,958 | 17,947 | 46,986<br>85,199 | 62,462<br>126,542 | 81,474<br>76,169 | 114,274<br>118,821 |
| $10,000 under $11,000 | | | (*) | (*) | 25,071 | 38,620 | 86,244 | 140,274 | 104,527 | 181,543 |
| $11,000 under $12,000 | | | (*) | (*) | 20,212 | 34,350 | 91,337 | 163,059 | 110,491 | 209,667 |
| $12,000 under $13,000 | 7,679 | 11,487 | 6,733 | 11,331 | 15,478 | 28,586 | 101,347 | 196,940 | 117,139 | 242,183 |
| $13,000 under $14,000 | | | 5,994 | 10,885 | 36,468 | 73,186 | 114,326 | 239,561 | 116,836 | 259,632 |
| $14,000 under $15,000 | 2,447 | 4,418 | 34,286 | 68,869 | 86,066 | 181,907 | 98,923 | 222,509 | 106,263 | 254,242 |
| $15,000 under $20,000 | 229,680 | 511,304 | 350,404 | 822,472 | 399,712 | 994,939 | 410,320 | 1,097,974 | 420,149 | 1,189,688 |
| $20,000 under $25,000 | 155,346 | 430,672 | 177,863 | 532,226 | 185,372 | 594,932 | 183,256 | 631,067 | 172,924 | 631,185 |
| $25,000 under $30,000 | 71,566 | 243,482 | 70,355 | 259,042 | 67,234 | 267,049 | 72,707 | 305,774 | 73,871 | 330,493 |
| $30,000 under $50,000 | 71,808 | 328,354 | 71,047 | 354,997 | 75,865 | 403,019 | 69,749 | 397,926 | 69,263 | 414,803 |
| $50,000 under $100,000 | 23,292 | 193,133 | 23,428 | 206,035 | 22,407 | 213,296 | 21,194 | 214,344 | 19,671 | 212,429 |
| $100,000 under $200,000 | 3,415 | 54,742 | 3,445 | 59,702 | 3,149 | 58,971 | 3,090 | 61,226 | 2,904 | 62,904 |
| $200,000 under $500,000 | 536 | 18,725 | 527 | 19,265 | 496 | 19,896 | 471 | 20,564 | 468 | 21,174 |
| $500,000 under $1,000,000 | 60 | 5,004 | 54 | 4,519 | 67 | 6,597 | 70 | 7,076 | 48 | 5,308 |
| $1,000,000 or more | 21 | 7,097 | 19 | 5,567 | 16 | 3,924 | 17 | 4,369 | 11 | 2,482 |
| Returns under $5,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Returns $5,000 under $10,000 | 7,465 | 8,502 | 9,119 | 9,987 | 31,968 | 37,470 | 145,652 | 204,320 | 194,115 | 277,388 |
| Returns $10,000 under $15,000 | 10,126 | 15,905 | 52,370 | 98,795 | 183,295 | 356,648 | 492,177 | 962,343 | 555,256 | 1,147,267 |
| Returns $50,000 or more | 555,724 | 1,792,512 | 697,142 | 2,263,824 | 754,318 | 2,562,623 | 760,874 | 2,740,320 | 759,309 | 2,870,467 |

Footnotes at end of table.

Table 2.5--RETURNS WITH ITEMIZED DEDUCTIONS: ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Itemized deductions as a percent of adjusted gross income--Continued | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 17 under 18 percent | | 18 under 19 percent | | 19 under 20 percent | | 20 under 25 percent | | 25 under 30 percent | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) |
| Total | 1,602,100 | 4,618,058 | 1,553,997 | 4,621,973 | 1,430,352 | 4,488,141 | 5,991,376 | 20,125,997 | 3,643,044 | 13,755,967 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | - |
| $1,000 under $2,000 | | | - | - | - | - | (*) | (*) | | |
| $2,000 under $3,000 | 7,590 | 5,375 | | | (*) | (*) | 5,932 | 3,923 | 8,941 | 5,717 |
| $3,000 under $4,000 | | | 10,901 | 7,540 | (*) | (*) | 3,235 | 2,756 | 12,019 | 12,079 |
| $4,000 under $5,000 | | | | | (*) | (*) | 15,489 | 16,427 | 71,878 | 93,845 |
| $5,000 under $6,000 | 9,814 | 10,168 | (*) | (*) | (*) | (*) | 96,899 | 129,096 | 194,190 | 294,041 |
| $6,000 under $7,000 | | | 16,782 | 21,192 | 16,670 | 21,906 | 218,073 | 323,591 | 229,152 | 411,358 |
| $7,000 under $8,000 | 52,704 | 70,851 | 61,958 | 86,858 | 54,422 | 78,979 | 381,545 | 639,706 | 214,208 | 438,824 |
| $8,000 under $9,000 | 89,053 | 131,866 | 97,380 | 152,757 | 90,449 | 151,762 | 424,737 | 816,995 | 266,501 | 622,665 |
| $9,000 under $10,000 | 102,864 | 171,010 | 120,513 | 209,764 | 95,485 | 177,405 | 426,054 | 914,929 | 282,704 | 730,616 |
| $10,000 under $11,000 | 122,164 | 225,139 | 119,313 | 232,321 | 110,326 | 225,339 | 478,493 | 1,125,642 | 272,536 | 779,044 |
| $11,000 under $12,000 | 137,370 | 276,579 | 120,692 | 257,025 | 136,291 | 305,361 | 491,714 | 1,261,528 | 288,258 | 903,708 |
| $12,000 under $13,000 | 126,290 | 275,868 | 116,460 | 269,834 | 119,573 | 291,562 | 440,215 | 1,228,453 | 280,754 | 958,694 |
| $13,000 under $14,000 | 120,530 | 284,240 | 121,487 | 302,586 | 94,205 | 247,078 | 444,284 | 1,339,118 | 232,974 | 851,358 |
| $14,000 under $15,000 | 112,391 | 285,208 | 105,329 | 282,355 | 99,345 | 281,555 | 367,974 | 1,185,782 | 203,004 | 794,716 |
| $15,000 under $20,000 | 405,639 | 1,220,259 | 372,233 | 1,182,361 | 345,443 | 1,153,694 | 1,271,441 | 4,859,229 | 630,840 | 2,937,895 |
| $20,000 under $25,000 | 163,853 | 634,393 | 150,342 | 615,446 | 136,453 | 590,534 | 489,798 | 2,408,707 | 235,639 | 1,411,751 |
| $25,000 under $30,000 | 68,809 | 327,555 | 62,069 | 312,230 | 54,923 | 290,657 | 182,893 | 1,100,615 | 88,148 | 648,283 |
| $30,000 under $50,000 | 61,038 | 394,103 | 57,889 | 391,066 | 53,721 | 389,649 | 182,045 | 1,491,507 | 92,932 | 935,899 |
| $50,000 under $100,000 | 18,383 | 209,039 | 16,720 | 202,691 | 14,285 | 180,560 | 56,369 | 823,740 | 30,996 | 552,887 |
| $100,000 under $200,000 | 2,818 | 63,775 | 2,488 | 59,661 | 2,407 | 60,381 | 9,550 | 276,718 | 5,843 | 208,965 |
| $200,000 under $500,000 | 470 | 22,580 | 434 | 22,124 | 436 | 23,497 | 1,799 | 112,467 | 1,296 | 99,123 |
| $500,000 under $1,000,000 | 57 | 6,495 | 60 | 7,475 | 60 | 7,739 | 209 | 31,396 | 170 | 31,910 |
| $1,000,000 or more | 12 | 3,514 | 13 | 5,923 | 13 | 4,495 | 77 | 32,753 | 61 | 32,589 |
| Returns under $5,000 | 7,841 | 5,417 | 11,152 | 7,574 | (*) | (*) | 27,207 | 24,025 | 92,838 | 111,641 |
| Returns $5,000 under $10,000 | 254,435 | 383,894 | 297,316 | 471,302 | 262,010 | 435,562 | 1,547,308 | 2,824,317 | 1,186,755 | 2,497,504 |
| Returns $10,000 under $15,000 | 618,745 | 1,347,035 | 583,281 | 1,344,121 | 559,740 | 1,350,895 | 2,222,680 | 6,140,524 | 1,277,526 | 4,287,520 |
| Returns $15,000 or more | 721,079 | 2,881,712 | 662,248 | 2,798,980 | 607,741 | 2,701,206 | 2,194,181 | 11,137,132 | 1,085,925 | 6,859,302 |

| Size of adjusted gross income | Itemized deductions as a percent of adjusted gross income--Continued | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 30 under 40 percent | | 40 under 50 percent | | 50 under 60 percent | | 60 under 70 percent | | 70 under 80 percent | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) |
| Total | 3,378,970 | 13,788,749 | 1,300,201 | 6,077,677 | 617,362 | 3,246,256 | 331,760 | 2,088,880 | 159,802 | 1,142,006 |
| $1 under $1,000 | (*) | (*) | - | - | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 14,328 | 9,361 | 9,904 | 7,458 | 7,670 | 6,504 | 4,281 | 4,675 | 2,006 | 2,536 |
| $2,000 under $3,000 | 24,344 | 20,871 | 40,976 | 52,177 | 36,937 | 51,399 | 30,034 | 49,868 | 15,076 | 29,149 |
| $3,000 under $4,000 | 76,756 | 101,796 | 89,347 | 141,226 | 82,438 | 160,428 | 56,094 | 124,997 | 37,358 | 98,161 |
| $4,000 under $5,000 | 226,561 | 359,903 | 138,320 | 280,326 | 75,208 | 185,650 | 51,414 | 148,696 | 18,195 | 61,328 |
| $5,000 under $6,000 | 286,744 | 541,107 | 137,354 | 333,939 | 66,552 | 198,563 | 29,564 | 107,140 | 21,365 | 83,451 |
| $6,000 under $7,000 | 267,922 | 589,759 | 124,655 | 361,490 | 66,137 | 236,774 | 29,924 | 124,234 | 7,170 | 34,791 |
| $7,000 under $8,000 | 300,156 | 769,999 | 123,724 | 413,661 | 49,454 | 206,922 | 29,483 | 142,068 | 15,067 | 82,310 |
| $8,000 under $9,000 | 299,506 | 868,646 | 110,008 | 411,041 | 48,357 | 223,645 | 21,756 | 119,715 | 5,667 | 36,376 |
| $9,000 under $10,000 | 273,465 | 888,894 | 91,248 | 388,872 | 37,324 | 188,320 | 16,048 | 100,948 | 9,919 | 69,709 |
| $10,000 under $11,000 | 227,851 | 811,288 | 65,925 | 307,743 | 29,122 | 165,531 | 11,132 | 73,922 | 2,990 | 23,146 |
| $11,000 under $12,000 | 224,592 | 877,810 | 76,187 | 381,838 | 19,319 | 121,143 | 10,275 | 74,379 | 1,189 | 10,420 |
| $12,000 under $13,000 | 185,407 | 787,134 | 53,254 | 294,083 | 18,405 | 124,901 | 8,285 | 66,544 | 1,765 | 16,369 |
| $13,000 under $14,000 | 163,606 | 736,816 | 41,580 | 242,512 | 12,364 | 89,762 | 5,633 | 48,289 | 3,025 | 29,734 |
| $14,000 under $15,000 | 137,625 | 668,934 | 33,991 | 216,794 | 9,877 | 76,351 | 3,144 | 29,287 | 2,760 | 30,599 |
| $15,000 under $20,000 | 386,872 | 2,225,904 | 85,341 | 646,987 | 27,316 | 251,212 | 7,148 | 77,006 | 4,380 | 55,159 |
| $20,000 under $25,000 | 131,939 | 980,208 | 28,333 | 272,638 | 8,147 | 100,584 | 3,812 | 55,992 | 2,593 | 42,312 |
| $25,000 under $30,000 | 53,245 | 487,103 | 15,846 | 191,244 | 4,731 | 71,038 | 2,624 | 45,964 | 1,062 | 22,666 |
| $30,000 under $50,000 | 61,732 | 789,667 | 18,085 | 301,994 | 9,397 | 192,479 | 5,456 | 126,176 | 4,309 | 126,941 |
| $50,000 under $100,000 | 27,386 | 636,089 | 11,359 | 340,557 | 4,971 | 185,639 | 3,098 | 135,342 | 1,679 | 86,005 |
| $100,000 under $200,000 | 6,371 | 294,334 | 3,379 | 200,258 | 2,220 | 161,868 | 1,358 | 119,406 | 737 | 74,858 |
| $200,000 under $500,000 | 1,830 | 182,533 | 1,095 | 141,574 | 736 | 114,964 | 513 | 97,708 | 298 | 64,692 |
| $500,000 under $1,000,000 | 295 | 68,814 | 205 | 63,168 | 137 | 51,130 | 108 | 48,237 | 54 | 28,463 |
| $1,000,000 or more | 124 | 91,693 | 85 | 86,097 | 72 | 81,224 | 74 | 168,073 | 17 | 32,243 |
| Returns under $5,000 | 342,302 | 492,018 | 278,547 | 481,187 | 202,724 | 404,206 | 142,325 | 328,450 | 73,756 | 191,762 |
| Returns $5,000 under $10,000 | 1,427,793 | 3,658,405 | 586,989 | 1,909,002 | 267,824 | 1,054,225 | 126,775 | 594,106 | 59,188 | 306,637 |
| Returns $10,000 under $15,000 | 939,081 | 3,881,981 | 270,937 | 1,442,969 | 89,087 | 577,689 | 38,469 | 292,422 | 11,729 | 110,268 |
| Returns $15,000 or more | 669,794 | 5,756,346 | 163,728 | 2,244,517 | 57,727 | 1,210,139 | 24,191 | 873,903 | 15,129 | 533,339 |

Footnotes at end of table.

Table 2.5--RETURNS WITH ITEMIZED DEDUCTIONS: ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Itemized deductions as a percent of adjusted gross income--Continued | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 80 under 90 percent | | 90 under 100 percent | | 100 percent | | Over 100 percent | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) |
| Total | 94,488 | 734,770 | 49,472 | 469,380 | 9,200 | 68,506 | 186,536 | 1,572,956 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | - | - | 25,863 | 69,348 |
| $1,000 under $2,000 | 9,478 | 12,744 | 5,298 | 9,014 | | | 36,726 | 134,718 |
| $2,000 under $3,000 | 14,831 | 32,896 | 9,683 | 24,763 | 5,701 | 17,050 | 36,476 | 153,421 |
| $3,000 under $4,000 | 13,773 | 41,044 | 8,204 | 28,123 | | | 22,894 | 114,475 |
| $4,000 under $5,000 | 11,932 | 44,831 | 6,211 | 27,627 | | | 18,116 | 114,560 |
| $5,000 under $6,000 | 15,492 | 73,407 | 3,501 | 18,850 | (*) | (*) | 14,578 | 138,971 |
| $6,000 under $7,000 | 4,600 | 24,714 | 3,095 | 19,979 | - | - | 2,002 | 18,853 |
| $7,000 under $8,000 | 2,276 | 14,195 | | | (*) | (*) | 11,531 | 134,274 |
| $8,000 under $9,000 | 1,020 | 7,040 | 6,347 | 50,031 | (*) | (*) | 1,122 | 13,648 |
| $9,000 under $10,000 | 2,411 | 20,593 | | | (*) | (*) | 1,015 | 16,847 |
| $10,000 under $11,000 | 4,173 | 37,371 | | | (*) | (*) | (*) | (*) |
| $11,000 under $12,000 | 2,451 | 24,792 | 1,228 | 14,965 | (*) | (*) | 2,346 | 33,403 |
| $12,000 under $13,000 | | | | | (*) | (*) | 743 | 12,057 |
| $13,000 under $14,000 | 2,495 | 27,266 | | | (*) | (*) | 485 | 16,351 |
| $14,000 under $15,000 | (*) | (*) | (*) | (*) | - | - | 2,344 | 47,388 |
| $15,000 under $20,000 | 2,121 | 31,776 | 1,725 | 27,187 | | | 4,255 | 134,732 |
| $20,000 under $25,000 | 1,803 | 34,944 | 686 | 14,677 | | | 1,637 | 50,835 |
| $25,000 under $30,000 | 1,113 | 24,874 | 1,292 | 34,130 | | | 1,214 | 42,568 |
| $30,000 under $50,000 | 1,629 | 50,829 | 918 | 34,700 | 218 | 10,011 | 1,493 | 68,353 |
| $50,000 under $100,000 | 953 | 56,591 | 543 | 33,323 | | | 914 | 89,454 |
| $100,000 under $200,000 | 473 | 55,451 | 283 | 37,214 | | | 357 | 62,412 |
| $200,000 under $500,000 | 229 | 58,110 | 154 | 42,993 | 14 | 4,494 | 136 | 46,670 |
| $500,000 under $1,000,000 | 44 | 25,011 | 32 | 21,816 | 4 | 2,634 | 31 | 24,534 |
| $1,000,000 or more | 15 | 24,915 | 17 | 29,762 | 2 | 2,260 | 11 | 31,938 |
| Returns under $5,000 | 50,251 | 131,699 | 29,648 | 89,713 | 5,701 | 17,049 | 140,075 | 586,522 |
| Returns $5,000 under $10,000 | 25,799 | 139,949 | 12,943 | 88,860 | 3,261 | 32,057 | 30,248 | 322,593 |
| Returns $10,000 under $15,000 | 10,058 | 100,621 | 1,231 | 15,005 | | | 6,165 | 112,344 |
| Returns $15,000 or more | 8,380 | 362,501 | 5,650 | 275,802 | 238 | 19,399 | 10,048 | 551,495 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Amount detail may not add to total because of rounding.

Table 2.6--RETURNS WITH ITEMIZED DEDUCTIONS: SIZE OF TOTAL ITEMIZED DEDUCTIONS BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Itemized deductions | | Size of total itemized deductions | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | Under $500 | | $500 under $1,000 | | $1,000 under $1,500 | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Total | 26,980,399 | 96,665,330 | 65,770 | 13,365 | 171,031 | 134,360 | 1,280,302 | 1,740,037 |
| $1 under $1,000 | 40,281 | 71,867 | 13,086 | 1,621 | 5,777 | 4,461 | 1,872 | 2,240 |
| $1,000 under $2,000 | 104,058 | 194,383 | 12,378 | 3,333 | 30,119 | 21,422 | 15,305 | 18,527 |
| $2,000 under $3,000 | 230,665 | 426,704 | 7,391 | 1,789 | 38,204 | 29,399 | 77,198 | 101,231 |
| $3,000 under $4,000 | 419,869 | 834,791 | 17,524 | 3,194 | 20,613 | 17,206 | 104,249 | 140,108 |
| $4,000 under $5,000 | 660,056 | 1,355,765 | | | 20,684 | 15,982 | 150,102 | 201,351 |
| $5,000 under $6,000 | 898,248 | 1,947,591 | 10,609 | 2,361 | 19,605 | 15,730 | 192,520 | 260,614 |
| $6,000 under $7,000 | 1,006,851 | 2,205,287 | | | 7,122 | 6,060 | 159,933 | 217,596 |
| $7,000 under $8,000 | 1,354,955 | 3,158,341 | | | 22,685 | 18,963 | 246,558 | 338,663 |
| $8,000 under $9,000 | 1,601,850 | 3,771,334 | | | | | 205,073 | 285,444 |
| $9,000 under $10,000 | 1,660,487 | 4,194,530 | - | - | | | 92,239 | 129,043 |
| $10,000 under $11,000 | 1,672,195 | 4,385,146 | (*) | (*) | (*) | (*) | 14,013 | 19,020 |
| $11,000 under $12,000 | 1,741,482 | 4,937,526 | - | - | (*) | (*) | 6,493 | 7,855 |
| $12,000 under $13,000 | 1,599,540 | 4,835,328 | - | - | - | - | (*) | (*) |
| $13,000 under $14,000 | 1,524,537 | 4,819,007 | - | - | (*) | (*) | 3,353 | 4,011 |
| $14,000 under $15,000 | 1,409,361 | 4,645,631 | - | - | (*) | (*) | (*) | (*) |
| $15,000 under $20,000 | 5,523,687 | 19,770,095 | 3,123 | 828 | 3,903 | 3,135 | 3,101 | 4,033 |
| $20,000 under $25,000 | 2,588,191 | 10,881,500 | | | | | 1,969 | 2,485 |
| $25,000 under $30,000 | 1,126,983 | 5,639,439 | | | | | 687 | 833 |
| $30,000 under $50,000 | 1,238,556 | 8,346,982 | | | | | | |
| $50,000 under $100,000 | 465,750 | 5,497,066 | | | | | | |
| $100,000 under $200,000 | 90,127 | 2,317,727 | | | 200 | 153 | 173 | 212 |
| $200,000 under $500,000 | 18,991 | 1,260,749 | 3 | 1 | 3 | 2 | 3 | 4 |
| $500,000 under $1,000,000 | 2,649 | 479,507 | - | - | - | - | - | - |
| $1,000,000 or more | 1,030 | 689,034 | - | - | - | - | - | - |
| Returns under $5,000 | 1,454,929 | 2,883,509 | 50,379 | 9,937 | 115,397 | 88,470 | 348,726 | 463,457 |
| Returns $5,000 under $10,000 | 6,522,391 | 15,277,083 | 10,609 | 2,362 | 49,412 | 40,753 | 896,323 | 1,231,361 |
| Returns $10,000 under $15,000 | 7,947,115 | 23,622,638 | (*) | (*) | (*) | (*) | 29,320 | 37,653 |
| Returns $15,000 or more | 11,055,964 | 54,882,100 | 3,126 | 829 | 4,106 | 3,291 | 5,933 | 7,567 |

| Size of adjusted gross income | Size of total itemized deductions--Continued | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | $1,500 under $2,000 | | $2,000 under $2,500 | | $2,500 under $3,000 | | $3,000 under $4,000 | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Total | 3,454,841 | 6,101,134 | 5,297,285 | 11,906,369 | 4,451,652 | 12,194,238 | 5,790,710 | 19,923,755 |
| $1 under $1,000 | 2,385 | 4,290 | 3,716 | 8,621 | 7,976 | 22,343 | (*) | (*) |
| $1,000 under $2,000 | 20,331 | 36,056 | 9,602 | 20,935 | 1,465 | 3,903 | 3,553 | 12,361 |
| $2,000 under $3,000 | 41,920 | 72,214 | 26,211 | 58,793 | 12,634 | 34,323 | 10,408 | 34,319 |
| $3,000 under $4,000 | 127,465 | 220,974 | 79,616 | 178,374 | 40,473 | 110,557 | 19,320 | 64,507 |
| $4,000 under $5,000 | 220,428 | 379,173 | 123,167 | 274,120 | 63,720 | 171,080 | 46,166 | 157,092 |
| $5,000 under $6,000 | 310,573 | 536,429 | 169,746 | 373,381 | 87,621 | 239,051 | 72,105 | 247,491 |
| $6,000 under $7,000 | 361,937 | 630,774 | 210,981 | 463,640 | 114,324 | 316,318 | 108,869 | 375,915 |
| $7,000 under $8,000 | 430,925 | 750,385 | 265,876 | 594,747 | 166,605 | 453,094 | 139,382 | 475,167 |
| $8,000 under $9,000 | 510,188 | 897,536 | 366,841 | 820,447 | 216,534 | 592,737 | 193,867 | 655,642 |
| $9,000 under $10,000 | 492,138 | 857,687 | 435,914 | 975,645 | 250,461 | 678,641 | 238,955 | 809,383 |
| $10,000 under $11,000 | 459,796 | 823,515 | 479,580 | 1,074,565 | 319,444 | 872,185 | 258,429 | 880,918 |
| $11,000 under $12,000 | 279,519 | 517,864 | 532,741 | 1,193,038 | 372,020 | 1,014,486 | 349,391 | 1,182,637 |
| $12,000 under $13,000 | 120,407 | 228,816 | 493,502 | 1,111,479 | 356,227 | 977,248 | 412,818 | 1,409,341 |
| $13,000 under $14,000 | 27,879 | 52,861 | 435,304 | 980,497 | 361,065 | 988,471 | 455,731 | 1,548,609 |
| $14,000 under $15,000 | 13,650 | 25,979 | 339,202 | 765,674 | 368,767 | 1,012,596 | 424,310 | 1,461,296 |
| $15,000 under $20,000 | 27,384 | 51,875 | 972,007 | 2,207,181 | 1,179,045 | 3,237,377 | 1,818,943 | 6,276,960 |
| $20,000 under $25,000 | 4,193 | 7,755 | 252,512 | 575,628 | 361,766 | 996,930 | 790,057 | 2,756,988 |
| $25,000 under $30,000 | 2,323 | 4,436 | 62,121 | 141,294 | 103,485 | 284,753 | 252,463 | 884,092 |
| $30,000 under $50,000 | 1,065 | 1,912 | 32,796 | 74,958 | 58,983 | 163,253 | 169,592 | 598,506 |
| $50,000 under $100,000 | 311 | 561 | 5,410 | 12,354 | 8,306 | 22,872 | 23,370 | 82,182 |
| $100,000 under $200,000 | (*) | (*) | 397 | 901 | 657 | 1,819 | 1,803 | 6,364 |
| $200,000 under $500,000 | 3 | 5 | 36 | 82 | 65 | 177 | 167 | 597 |
| $500,000 under $1,000,000 | - | - | 5 | 11 | 7 | 19 | 11 | 37 |
| $1,000,000 or more | - | - | 2 | 4 | 2 | 5 | - | - |
| Returns under $5,000 | 412,529 | 712,707 | 242,312 | 540,842 | 126,268 | 342,206 | 80,447 | 271,629 |
| Returns $5,000 under $10,000 | 2,105,761 | 3,672,812 | 1,449,358 | 3,227,860 | 835,545 | 2,279,841 | 753,178 | 2,563,599 |
| Returns $10,000 under $15,000 | 901,251 | 1,649,035 | 2,280,329 | 5,125,253 | 1,777,523 | 4,864,986 | 1,900,679 | 6,482,801 |
| Returns $15,000 or more | 35,300 | 66,581 | 1,325,286 | 3,012,413 | 1,712,316 | 4,707,206 | 3,056,406 | 10,605,725 |

Footnote at end of table.

Table 2.6--RETURNS WITH ITEMIZED DEDUCTIONS: SIZE OF TOTAL ITEMIZED DEDUCTIONS BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Size of total itemized deductions--Continued | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | $4,000 under $5,000 | | $5,000 under $7,500 | | $7,500 under $10,000 | | $10,000 or more | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| Total | 2,898,738 | 12,861,900 | 2,394,052 | 14,162,203 | 586,424 | 5,005,180 | 589,594 | 12,622,786 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | | | 82 | 1,232 |
| $1,000 under $2,000 | 5,157 | 23,069 | 3,281 | 17,967 | 1,436 | 12,783 | 2,348 | 32,198 |
| $2,000 under $3,000 | 7,805 | 34,714 | 8,288 | 49,694 | | | 541 | 9,668 |
| $3,000 under $4,000 | 12,101 | 52,517 | 4,446 | 25,557 | 4,338 | 38,622 | 169 | 3,507 |
| $4,000 under $5,000 | 13,119 | 58,897 | 11,227 | 64,150 | | | 998 | 13,589 |
| $5,000 under $6,000 | 22,058 | 97,072 | 16,126 | 95,273 | 3,284 | 30,752 | 2,372 | 50,832 |
| $6,000 under $7,000 | 28,616 | 124,760 | 9,726 | 56,786 | 901 | 7,947 | 296 | 5,159 |
| $7,000 under $8,000 | 55,680 | 247,753 | 28,386 | 157,323 | 6,883 | 63,373 | 4,679 | 71,141 |
| $8,000 under $9,000 | 62,852 | 277,325 | 35,503 | 199,261 | 3,439 | 28,932 | 675 | 9,563 |
| $9,000 under $10,000 | 87,923 | 391,359 | 44,267 | 262,245 | 7,693 | 66,438 | 846 | 15,200 |
| $10,000 under $11,000 | 81,630 | 363,352 | 49,437 | 287,596 | 6,873 | 58,565 | 361 | 4,294 |
| $11,000 under $12,000 | 133,385 | 590,427 | 60,351 | 354,788 | 4,695 | 39,615 | 2,648 | 36,608 |
| $12,000 under $13,000 | 125,687 | 553,162 | 74,676 | 435,731 | 9,444 | 77,973 | 2,900 | 36,667 |
| $13,000 under $14,000 | 155,447 | 682,861 | 69,540 | 406,096 | 10,486 | 89,098 | 4,904 | 65,829 |
| $14,000 under $15,000 | 160,617 | 709,799 | 85,368 | 497,229 | 9,746 | 81,915 | 6,046 | 89,218 |
| $15,000 under $20,000 | 895,632 | 3,956,088 | 529,838 | 3,062,355 | 71,375 | 596,870 | 24,157 | 375,811 |
| $20,000 under $25,000 | 559,906 | 2,496,190 | 514,488 | 3,022,840 | 72,805 | 612,878 | 29,160 | 409,673 |
| $25,000 under $30,000 | 259,443 | 1,160,747 | 332,497 | 1,991,530 | 74,027 | 622,251 | 38,839 | 548,637 |
| $30,000 under $50,000 | 194,748 | 875,785 | 416,183 | 2,550,067 | 202,164 | 1,732,944 | 160,807 | 2,348,180 |
| $50,000 under $100,000 | 31,714 | 143,145 | 92,380 | 575,278 | 88,241 | 768,765 | 215,545 | 3,891,573 |
| $100,000 under $200,000 | 2,221 | 10,015 | 6,710 | 42,554 | 7,943 | 69,735 | 70,305 | 2,186,232 |
| $200,000 under $500,000 | 191 | 858 | 541 | 3,414 | 600 | 5,281 | 17,379 | 1,250,329 |
| $500,000 under $1,000,000 | 15 | 67 | 39 | 251 | 40 | 348 | 2,532 | 478,775 |
| $1,000,000 or more | 1 | 4 | 9 | 54 | 11 | 95 | 1,005 | 688,871 |
| Returns under $5,000 | 40,972 | 181,131 | 27,987 | 161,531 | 5,774 | 51,405 | 4,138 | 60,193 |
| Returns $5,000 under $10,000 | 257,129 | 1,138,270 | 134,008 | 770,889 | 22,200 | 197,442 | 8,868 | 151,895 |
| Returns $10,000 under $15,000 | 656,766 | 2,899,601 | 339,372 | 1,981,441 | 41,244 | 347,166 | 16,859 | 232,616 |
| Returns $15,000 or more | 1,943,871 | 8,642,898 | 1,892,685 | 11,248,342 | 517,206 | 4,409,167 | 559,729 | 12,178,081 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Amount detail may not add to total because of rounding.

Table 2.7--RETURNS WITH MEDICAL AND DENTAL EXPENSES DEDUCTION: MEDICAL AND DENTAL EXPENSES DEDUCTED BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Total | | | | Deductible half of insurance premiums | | | Medical and dental expense in excess of 3 percent of adjusted gross income | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total itemized deductions | Medical and dental expenses deduction | Number of returns | Adjusted gross income | Amount | Number of returns | Adjusted gross income | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| All returns, total | 20,912,464 | 325,964,719 | 74,659,451 | 10,099,843 | 18,440,174 | 295,390,381 | 2,021,011 | 13,271,621 | 168,632,172 | 8,078,832 |
| $1 under $1,000 | 25,655 | 14,709 | 59,395 | 16,273 | 17,828 | 9,553 | 1,614 | 24,367 | 13,886 | 14,658 |
| $1,000 under $2,000 | 74,670 | 121,202 | 160,626 | 78,150 | 57,844 | 94,890 | 7,208 | 69,663 | 111,660 | 70,942 |
| $2,000 under $3,000 | 185,403 | 483,317 | 351,641 | 145,864 | 152,049 | 396,366 | 16,350 | 174,198 | 453,701 | 129,514 |
| $3,000 under $4,000 | 346,951 | 1,233,034 | 722,481 | 284,531 | 282,255 | 1,002,348 | 37,099 | 312,178 | 1,111,132 | 247,432 |
| $4,000 under $5,000 | 583,824 | 2,641,196 | 1,213,768 | 401,797 | 495,195 | 2,248,456 | 54,483 | 543,837 | 2,462,060 | 347,313 |
| $5,000 under $6,000 | 785,332 | 4,338,642 | 1,721,855 | 526,439 | 657,792 | 3,627,773 | 72,461 | 671,322 | 3,712,538 | 453,978 |
| $6,000 under $7,000 | 841,620 | 5,488,444 | 1,872,931 | 531,921 | 695,238 | 4,531,159 | 76,234 | 718,651 | 4,689,763 | 455,687 |
| $7,000 under $8,000 | 1,128,092 | 8,455,288 | 2,688,845 | 640,978 | 922,620 | 6,913,942 | 101,510 | 917,771 | 6,888,082 | 539,468 |
| $8,000 under $9,000 | 1,286,448 | 10,954,798 | 3,105,103 | 626,631 | 1,096,219 | 9,343,363 | 121,128 | 988,139 | 8,408,454 | 505,503 |
| $9,000 under $10,000 | 1,346,959 | 12,795,240 | 3,462,838 | 648,349 | 1,136,072 | 10,795,597 | 122,143 | 1,013,724 | 9,627,742 | 526,206 |
| $10,000 under $11,000 | 1,324,680 | 13,906,305 | 3,545,185 | 582,048 | 1,158,546 | 12,161,186 | 125,210 | 923,823 | 9,696,403 | 456,839 |
| $11,000 under $12,000 | 1,370,761 | 15,747,420 | 3,977,223 | 629,572 | 1,189,381 | 13,664,296 | 126,848 | 975,916 | 11,213,973 | 502,724 |
| $12,000 under $13,000 | 1,230,658 | 15,391,411 | 3,817,446 | 505,504 | 1,096,221 | 13,708,403 | 116,162 | 796,207 | 9,959,859 | 389,342 |
| $13,000 under $14,000 | 1,174,004 | 15,829,999 | 3,789,280 | 484,063 | 1,034,185 | 13,945,303 | 108,944 | 743,031 | 10,019,760 | 375,120 |
| $14,000 under $15,000 | 1,074,784 | 15,567,874 | 3,641,159 | 455,882 | 958,918 | 13,891,141 | 103,955 | 666,757 | 9,653,367 | 351,927 |
| $15,000 under $20,000 | 4,095,781 | 70,584,704 | 15,003,634 | 1,626,997 | 3,703,486 | 63,858,262 | 395,807 | 2,199,238 | 37,765,457 | 1,231,189 |
| $20,000 under $25,000 | 1,909,032 | 42,320,986 | 8,259,030 | 755,809 | 1,769,731 | 39,243,965 | 194,110 | 857,616 | 18,957,720 | 561,699 |
| $25,000 under $30,000 | 835,991 | 22,730,154 | 4,291,996 | 381,587 | 783,779 | 21,319,694 | 89,322 | 335,992 | 9,118,625 | 292,265 |
| $30,000 under $50,000 | 908,378 | 33,661,195 | 6,236,978 | 487,753 | 863,019 | 31,998,138 | 104,520 | 276,967 | 10,103,042 | 383,233 |
| $50,000 under $100,000 | 311,721 | 20,562,363 | 3,759,175 | 214,429 | 300,068 | 19,817,949 | 37,407 | 54,863 | 3,520,571 | 177,022 |
| $100,000 under $200,000 | 57,664 | 7,532,204 | 1,526,248 | 56,483 | 55,999 | 7,313,709 | 6,914 | 6,291 | 813,787 | 49,570 |
| $200,000 under $500,000 | 11,884 | 3,327,487 | 792,229 | 16,798 | 11,582 | 3,246,434 | 1,344 | 977 | 263,334 | 15,454 |
| $500,000 under $1,000,000 | 1,612 | 1,083,755 | 295,920 | 1,839 | 1,590 | 1,069,228 | 178 | 85 | 56,468 | 1,661 |
| $1,000,000 or more | 560 | 1,192,992 | 364,465 | 146 | 557 | 1,189,226 | 60 | 8 | 10,788 | 86 |
| Taxable returns, total | 19,826,248 | 320,045,996 | 70,722,113 | 8,743,484 | 17,552,193 | 290,562,356 | 1,911,375 | 12,273,142 | 163,403,141 | 6,832,107 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | (1) | (*) | (*) | (*) |
| $1,000 under $2,000 | 6,859 | 11,552 | 3,528 | 895 | (*) | (*) | (*) | 6,859 | 11,552 | 832 |
| $2,000 under $3,000 | 46,638 | 123,734 | 57,280 | 20,504 | 35,204 | 92,466 | 3,250 | 43,916 | 115,854 | 17,254 |
| $3,000 under $4,000 | 161,112 | 580,303 | 261,900 | 76,367 | 130,474 | 468,893 | 13,679 | 142,951 | 514,916 | 62,688 |
| $4,000 under $5,000 | 383,254 | 1,742,819 | 673,698 | 214,297 | 329,159 | 1,500,852 | 35,547 | 349,163 | 1,589,250 | 178,749 |
| $5,000 under $6,000 | 652,754 | 3,614,529 | 1,243,907 | 324,333 | 547,004 | 3,023,071 | 58,596 | 546,877 | 3,032,805 | 265,738 |
| $6,000 under $7,000 | 742,146 | 4,844,779 | 1,533,747 | 418,717 | 614,844 | 4,010,195 | 66,470 | 629,323 | 4,110,806 | 352,247 |
| $7,000 under $8,000 | 1,046,602 | 7,842,481 | 2,307,719 | 531,186 | 860,431 | 6,447,843 | 94,083 | 841,219 | 6,311,673 | 437,104 |
| $8,000 under $9,000 | 1,234,520 | 10,511,574 | 2,873,575 | 570,754 | 1,059,276 | 9,027,586 | 116,935 | 937,771 | 7,978,318 | 453,820 |
| $9,000 under $10,000 | 1,313,437 | 12,476,631 | 3,295,269 | 612,973 | 1,106,137 | 10,510,876 | 118,576 | 989,728 | 9,398,466 | 494,397 |
| $10,000 under $11,000 | 1,309,986 | 13,752,172 | 3,470,035 | 561,338 | 1,146,133 | 12,031,162 | 123,794 | 911,335 | 9,564,924 | 437,543 |
| $11,000 under $12,000 | 1,358,830 | 15,610,950 | 3,890,437 | 614,370 | 1,178,830 | 13,543,473 | 125,645 | 965,612 | 11,095,912 | 488,725 |
| $12,000 under $13,000 | 1,221,123 | 15,273,348 | 3,748,851 | 494,822 | 1,088,268 | 13,610,056 | 115,367 | 789,047 | 9,871,152 | 379,454 |
| $13,000 under $14,000 | 1,166,849 | 15,734,095 | 3,716,754 | 472,899 | 1,027,901 | 13,861,068 | 108,222 | 738,022 | 9,952,151 | 364,677 |
| $14,000 under $15,000 | 1,068,939 | 15,484,032 | 3,577,472 | 422,682 | 954,157 | 13,822,665 | 103,412 | 662,719 | 9,595,262 | 319,270 |
| $15,000 under $20,000 | 4,085,357 | 70,407,746 | 14,865,711 | 1,567,794 | 3,696,080 | 63,732,692 | 394,985 | 2,190,884 | 37,623,708 | 1,172,809 |
| $20,000 under $25,000 | 1,904,841 | 42,228,690 | 8,186,733 | 746,234 | 1,766,828 | 39,180,036 | 193,733 | 854,648 | 18,892,710 | 552,500 |
| $25,000 under $30,000 | 832,743 | 22,641,249 | 4,225,645 | 351,416 | 780,942 | 21,241,657 | 88,958 | 333,668 | 9,055,066 | 262,458 |
| $30,000 under $50,000 | 906,013 | 33,570,586 | 6,161,562 | 459,520 | 860,916 | 31,916,773 | 104,285 | 275,584 | 10,050,646 | 355,235 |
| $50,000 under $100,000 | 310,769 | 20,502,730 | 3,700,628 | 208,192 | 299,200 | 19,763,729 | 37,306 | 54,510 | 3,498,634 | 170,885 |
| $100,000 under $200,000 | 57,480 | 7,508,272 | 1,500,488 | 55,498 | 55,831 | 7,291,983 | 6,894 | 6,254 | 808,923 | 48,605 |
| $200,000 under $500,000 | 11,842 | 3,316,175 | 779,820 | 16,635 | 11,544 | 3,236,185 | 1,339 | 969 | 261,363 | 15,296 |
| $500,000 under $1,000,000 | 1,605 | 1,079,401 | 290,906 | 1,838 | 1,583 | 1,064,874 | 177 | 85 | 56,468 | 1,661 |
| $1,000,000 or more | 557 | 1,186,353 | 356,161 | 145 | 554 | 1,182,588 | 59 | 8 | 10,788 | 86 |
| Total nontaxable returns | 1,086,216 | 5,918,719 | 3,937,335 | 1,356,360 | 887,981 | 4,828,023 | 109,633 | 998,479 | 5,229,027 | 1,246,724 |
| $1 under $5,000 | 1,216,503 | 4,493,459 | 2,507,911 | 926,615 | 1,005,171 | 3,751,613 | 116,755 | 1,124,243 | 4,152,438 | 809,860 |
| $5,000 under $10,000 | 5,388,451 | 42,032,412 | 12,851,572 | 2,974,319 | 4,507,941 | 35,211,835 | 493,476 | 4,309,607 | 33,326,577 | 2,480,843 |
| $10,000 under $15,000 | 6,174,887 | 76,443,009 | 18,770,293 | 2,657,070 | 5,437,251 | 67,370,328 | 581,119 | 4,105,734 | 50,543,361 | 2,075,951 |
| $15,000 or more | 8,132,623 | 202,995,839 | 40,529,676 | 3,541,840 | 7,489,811 | 189,056,605 | 829,661 | 3,732,037 | 80,609,793 | 2,712,179 |

Table 2.7—RETURNS WITH MEDICAL AND DENTAL EXPENSES DEDUCTION: MEDICAL AND DENTAL EXPENSES DEDUCTED BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Medical and dental expense in excess of 3 percent of adjusted gross income | | | | | | Deductible half of insurance premiums as only medical and dental expenses deduction | | |
|---|---|---|---|---|---|---|---|---|---|
| | Medicine and drugs in excess of 1 percent of adjusted gross income | | | Balance of insurance premium | | | | | |
| | Number of returns | Adjusted gross income | Amount | Number of returns | Adjusted gross income | Amount | Number of returns | Adjusted gross income | Amount |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) |
| All returns, total | 7,156,058 | 79,875,342 | 1,073,862 | 13,029,218 | 183,413,388 | 2,405,162 | 5,380,048 | 111,508,636 | 527,481 |
| $1 under $1,000 | 17,239 | 9,092 | 1,565 | 16,791 | 8,972 | 2,219 | | | |
| $1,000 under $2,000 | 50,016 | 81,475 | 4,463 | 52,837 | 85,348 | 8,946 | 12,855 | 27,312 | 2,267 |
| $2,000 under $3,000 | 136,911 | 356,304 | 19,186 | 145,238 | 379,177 | 20,880 | | | |
| $3,000 under $4,000 | 223,319 | 796,928 | 35,716 | 257,293 | 914,179 | 49,610 | 24,962 | 88,168 | 2,554 |
| $4,000 under $5,000 | 391,611 | 1,769,899 | 60,329 | 462,646 | 2,103,239 | 78,726 | 30,311 | 135,726 | 2,812 |
| $5,000 under $6,000 | 486,693 | 2,685,032 | 78,294 | 559,766 | 3,089,412 | 99,824 | 98,026 | 538,362 | 7,734 |
| $6,000 under $7,000 | 446,643 | 2,921,459 | 62,024 | 599,498 | 3,910,741 | 108,565 | 91,514 | 592,896 | 7,250 |
| $7,000 under $8,000 | 586,577 | 4,398,932 | 94,167 | 782,005 | 5,866,339 | 138,612 | 138,210 | 1,030,125 | 13,499 |
| $8,000 under $9,000 | 604,112 | 5,137,355 | 89,266 | 889,720 | 7,576,480 | 155,820 | 206,499 | 1,766,883 | 18,814 |
| $9,000 under $10,000 | 565,599 | 5,369,724 | 77,679 | 912,820 | 8,672,342 | 157,773 | 222,883 | 2,119,718 | 20,159 |
| $10,000 under $11,000 | 521,075 | 5,466,414 | 69,248 | 888,960 | 9,329,312 | 148,284 | 269,586 | 2,831,874 | 25,171 |
| $11,000 under $12,000 | 530,255 | 6,093,385 | 75,010 | 901,371 | 10,357,629 | 160,350 | 285,228 | 3,274,295 | 25,308 |
| $12,000 under $13,000 | 414,402 | 5,180,153 | 62,985 | 787,624 | 9,851,506 | 139,139 | 306,773 | 3,833,825 | 27,183 |
| $13,000 under $14,000 | 354,654 | 4,775,653 | 53,527 | 732,593 | 9,880,741 | 127,322 | 299,746 | 4,039,385 | 26,585 |
| $14,000 under $15,000 | 316,381 | 4,578,506 | 49,087 | 683,968 | 9,909,181 | 123,712 | 273,418 | 3,960,070 | 25,781 |
| $15,000 under $20,000 | 1,008,990 | 17,269,542 | 145,333 | 2,370,238 | 40,787,272 | 441,334 | 1,325,682 | 22,941,362 | 125,441 |
| $20,000 under $25,000 | 314,091 | 6,914,529 | 52,374 | 1,019,179 | 22,576,835 | 204,616 | 747,492 | 16,599,893 | 75,393 |
| $25,000 under $30,000 | 108,385 | 2,939,655 | 22,749 | 421,317 | 11,454,042 | 94,050 | 361,196 | 9,830,724 | 38,804 |
| $30,000 under $50,000 | 69,649 | 2,509,774 | 17,329 | 403,647 | 14,878,200 | 105,604 | 458,034 | 17,075,240 | 54,428 |
| $50,000 under $100,000 | 8,949 | 553,315 | 3,197 | 118,389 | 7,765,012 | 34,159 | 181,256 | 12,026,759 | 22,593 |
| $100,000 under $200,000 | 466 | 57,504 | 290 | 19,164 | 2,497,170 | 4,801 | 36,808 | 4,813,431 | 4,572 |
| $200,000 under $500,000 | 40 | 10,011 | 44 | 3,578 | 995,046 | 724 | 7,999 | 2,250,047 | 955 |
| $500,000 under $1,000,000 | 1 | 701 | (1) | 459 | 307,976 | 75 | 1,130 | 760,551 | 130 |
| $1,000,000 or more | - | - | - | 117 | 217,237 | 17 | 440 | 971,990 | 48 |
| Taxable returns, total | 6,456,886 | 76,374,780 | 947,099 | 12,215,543 | 179,175,275 | 2,233,001 | 5,305,993 | 110,919,739 | 518,781 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 4,867 | 8,441 | 376 | (*) | (*) | (*) | - | - | - |
| $2,000 under $3,000 | 33,981 | 88,547 | 3,685 | 34,636 | 90,902 | 3,552 | (*) | (*) | (*) |
| $3,000 under $4,000 | 103,960 | 375,077 | 13,932 | 117,543 | 422,917 | 17,231 | 12,931 | 45,976 | 1,235 |
| $4,000 under $5,000 | 258,855 | 1,174,399 | 35,683 | 302,071 | 1,379,175 | 46,917 | 25,101 | 113,203 | 2,311 |
| $5,000 under $6,000 | 393,015 | 2,173,423 | 53,184 | 456,522 | 2,525,754 | 75,746 | 90,482 | 497,317 | 6,920 |
| $6,000 under $7,000 | 395,175 | 2,587,971 | 55,400 | 528,432 | 3,449,161 | 92,017 | 82,186 | 533,511 | 6,167 |
| $7,000 under $8,000 | 532,199 | 3,991,742 | 83,556 | 723,902 | 5,430,357 | 124,174 | 134,124 | 1,000,008 | 13,079 |
| $8,000 under $9,000 | 567,586 | 4,825,080 | 83,690 | 853,981 | 7,270,778 | 146,543 | 205,295 | 1,756,808 | 18,709 |
| $9,000 under $10,000 | 552,505 | 5,243,915 | 74,954 | 892,005 | 8,473,091 | 152,542 | 213,763 | 2,034,247 | 19,326 |
| $10,000 under $11,000 | 512,384 | 5,374,814 | 67,429 | 878,525 | 9,219,493 | 145,645 | 267,608 | 2,811,669 | 24,949 |
| $11,000 under $12,000 | 522,698 | 6,006,540 | 72,890 | 892,358 | 10,254,195 | 158,690 | 283,690 | 3,256,907 | 25,225 |
| $12,000 under $13,000 | 408,605 | 5,108,340 | 62,337 | 780,329 | 9,761,325 | 137,949 | 306,115 | 3,825,659 | 27,103 |
| $13,000 under $14,000 | 352,084 | 4,741,026 | 53,215 | 728,316 | 9,822,951 | 126,469 | 297,739 | 4,012,941 | 26,355 |
| $14,000 under $15,000 | 314,067 | 4,544,969 | 47,906 | 681,012 | 9,866,414 | 123,215 | 271,613 | 3,934,361 | 25,571 |
| $15,000 under $20,000 | 1,005,949 | 17,216,483 | 144,099 | 2,364,624 | 40,692,020 | 439,919 | 1,323,890 | 22,911,044 | 125,286 |
| $20,000 under $25,000 | 312,983 | 6,889,990 | 52,066 | 1,017,406 | 22,537,979 | 203,980 | 746,362 | 16,574,819 | 75,260 |
| $25,000 under $30,000 | 107,147 | 2,906,287 | 22,056 | 419,339 | 11,399,598 | 93,297 | 360,337 | 9,807,131 | 38,687 |
| $30,000 under $50,000 | 69,462 | 2,502,978 | 17,251 | 402,431 | 14,831,368 | 105,415 | 457,147 | 17,040,706 | 54,316 |
| $50,000 under $100,000 | 8,860 | 547,455 | 3,092 | 117,955 | 7,737,621 | 34,026 | 180,822 | 11,999,931 | 22,548 |
| $100,000 under $200,000 | 462 | 57,031 | 257 | 19,115 | 2,490,903 | 4,792 | 36,689 | 4,797,972 | 4,557 |
| $200,000 under $500,000 | 38 | 9,570 | 41 | 3,572 | 993,727 | 723 | 7,967 | 2,241,117 | 951 |
| $500,000 under $1,000,000 | 1 | 701 | (1) | 457 | 306,677 | 75 | 1,125 | 757,496 | 129 |
| $1,000,000 or more | - | - | - | 117 | 217,237 | 17 | 437 | 965,351 | 48 |
| Total nontaxable returns | 699,172 | 3,500,565 | 126,767 | 813,675 | 4,238,111 | 172,158 | 74,055 | 588,895 | 8,696 |
| All returns, summary: | | | | | | | | | |
| $1 under $5,000 | 819,096 | 3,013,697 | 121,260 | 934,805 | 3,490,915 | 160,381 | 68,128 | 251,206 | 7,632 |
| $5,000 under $10,000 | 2,689,624 | 20,512,502 | 401,429 | 3,743,809 | 29,115,314 | 660,594 | 757,132 | 6,047,985 | 67,457 |
| $10,000 under $15,000 | 2,136,767 | 26,094,112 | 309,857 | 3,994,516 | 49,328,370 | 698,807 | 1,434,751 | 17,939,450 | 130,028 |
| $15,000 or more | 1,510,571 | 30,255,031 | 241,316 | 4,356,088 | 101,478,790 | 885,380 | 3,120,037 | 87,269,996 | 322,363 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1] Less than $500.
NOTE: Amount detail may not add to total because of rounding.

Table 2.8--RETURNS WITH MEDICAL AND DENTAL EXPENSES DEDUCTION: MEDICAL AND DENTAL EXPENSES DEDUCTED AS A PERCENT OF ADJUSTED GROSS INCOME BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Deduction for medical and dental expenses | | Deduction for medical and dental expenses as a percent of adjusted gross income | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Under 1 percent | | 1 under 2 percent | | 2 under 3 percent | | 3 under 4 percent | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Total | 20,912,464 | 10,099,843 | 7,359,321 | 679,306 | 3,122,055 | 632,499 | 1,885,184 | 662,093 | 1,590,512 | 743,530 |
| $1 under $1,000 | 25,655 | 16,273 | - | - | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 74,670 | 78,150 | (*) | (*) | 3,444 | 110 | 3,977 | 240 | 5,649 | 505 |
| $2,000 under $3,000 | 185,403 | 145,864 | (*) | (*) | | | | | | |
| $3,000 under $4,000 | 346,951 | 284,531 | 9,472 | 253 | 5,695 | 304 | 9,725 | 861 | 30,228 | 3,910 |
| $4,000 under $5,000 | 583,824 | 401,797 | 17,088 | 529 | 28,639 | 1,357 | 27,446 | 3,334 | 23,887 | 3,744 |
| $5,000 under $6,000 | 785,332 | 526,439 | 46,695 | 1,435 | 59,872 | 4,738 | 60,385 | 7,967 | 26,548 | 5,471 |
| $6,000 under $7,000 | 841,620 | 531,921 | 65,272 | 2,159 | 68,980 | 6,787 | 81,317 | 13,043 | 49,804 | 11,140 |
| $7,000 under $8,000 | 1,128,092 | 640,978 | 117,732 | 4,757 | 158,803 | 18,110 | 106,101 | 19,153 | 91,442 | 23,730 |
| $8,000 under $9,000 | 1,286,448 | 626,631 | 195,440 | 9,310 | 210,181 | 26,995 | 90,088 | 19,319 | 128,769 | 38,456 |
| $9,000 under $10,000 | 1,346,959 | 648,349 | 246,406 | 12,781 | 261,051 | 37,006 | 143,004 | 32,880 | 119,173 | 39,475 |
| $10,000 under $11,000 | 1,324,680 | 582,048 | 299,453 | 16,808 | 262,335 | 38,978 | 140,797 | 36,553 | 141,116 | 51,601 |
| $11,000 under $12,000 | 1,370,761 | 629,572 | 316,982 | 19,173 | 284,097 | 45,532 | 147,305 | 42,485 | 150,683 | 59,913 |
| $12,000 under $13,000 | 1,230,658 | 505,504 | 353,546 | 22,827 | 280,445 | 47,241 | 128,160 | 39,472 | 126,723 | 55,485 |
| $13,000 under $14,000 | 1,174,004 | 484,063 | 369,667 | 24,579 | 264,256 | 47,120 | 138,925 | 46,326 | 102,974 | 48,424 |
| $14,000 under $15,000 | 1,074,784 | 455,882 | 356,575 | 26,737 | 255,877 | 47,447 | 120,318 | 42,631 | 104,613 | 52,312 |
| $15,000 under $20,000 | 4,095,781 | 1,626,997 | 2,167,312 | 208,858 | 562,599 | 143,581 | 408,029 | 173,514 | 309,463 | 184,142 |
| $20,000 under $25,000 | 1,909,032 | 755,809 | 1,189,983 | 126,869 | 236,390 | 77,444 | 165,119 | 90,018 | 107,577 | 81,869 |
| $25,000 under $30,000 | 835,991 | 381,587 | 569,880 | 66,690 | 94,991 | 37,509 | 62,395 | 41,410 | 35,988 | 34,238 |
| $30,000 under $50,000 | 908,378 | 487,753 | 697,893 | 90,024 | 72,119 | 38,743 | 44,355 | 38,815 | 28,230 | 34,614 |
| $50,000 under $100,000 | 311,721 | 214,429 | 269,719 | 36,471 | 11,132 | 10,460 | 6,898 | 10,853 | 4,756 | 10,810 |
| $100,000 under $200,000 | 57,664 | 56,483 | 52,749 | 7,143 | 1,005 | 1,846 | 720 | 2,298 | 547 | 2,444 |
| $200,000 under $500,000 | 11,884 | 16,798 | 11,091 | 1,501 | 128 | 510 | 108 | 722 | 90 | 851 |
| $500,000 under $1,000,000 | 1,612 | 1,839 | 1,550 | 240 | 14 | 154 | 11 | 162 | 14 | 321 |
| $1,000,000 or more | 560 | 146 | 557 | 82 | 2 | 27 | 1 | 37 | - | - |
| Returns under $5,000 | 1,216,503 | 926,615 | 30,819 | 861 | 37,778 | 2,270 | 41,148 | 4,434 | 62,002 | 8,234 |
| Returns $5,000 under $10,000 | 5,388,451 | 2,974,319 | 671,545 | 30,442 | 758,887 | 93,636 | 480,895 | 92,361 | 415,736 | 118,272 |
| Returns $10,000 under $15,000 | 6,174,887 | 2,657,070 | 1,696,223 | 110,124 | 1,347,010 | 226,318 | 675,505 | 207,466 | 626,109 | 267,736 |
| Returns $15,000 or more | 8,132,623 | 3,541,840 | 4,960,734 | 537,877 | 978,380 | 310,273 | 687,636 | 357,829 | 486,665 | 349,288 |

| Size of adjusted gross income | Deduction for medical and dental expenses as a percent of adjusted gross income--Continued | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 4 under 5 percent | | 5 under 6 percent | | 6 under 7 percent | | 7 under 8 percent | | 8 under 9 percent | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) |
| Total | 1,197,782 | 681,723 | 930,597 | 612,967 | 758,068 | 551,199 | 630,914 | 505,715 | 474,733 | 424,159 |
| $1 under $1,000 | - | - | (*) | (*) | - | - | (*) | (*) | - | - |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | 3,375 | 446 | 8,670 | 1,440 | 9,420 | 2,046 |
| $2,000 under $3,000 | (*) | (*) | (*) | (*) | | | | | | |
| $3,000 under $4,000 | 13,431 | 2,075 | 8,804 | 1,731 | 10,056 | 2,487 | 6,892 | 1,917 | 6,094 | 1,698 |
| $4,000 under $5,000 | 21,109 | 4,509 | 30,850 | 7,872 | 29,440 | 8,759 | 19,204 | 6,758 | 16,286 | 6,505 |
| $5,000 under $6,000 | 43,461 | 10,933 | 42,692 | 13,298 | 48,529 | 17,484 | 60,315 | 25,396 | 38,815 | 18,102 |
| $6,000 under $7,000 | 46,382 | 13,576 | 45,654 | 16,247 | 49,554 | 20,815 | 60,656 | 29,628 | 54,875 | 30,416 |
| $7,000 under $8,000 | 78,789 | 26,523 | 78,235 | 32,614 | 80,333 | 39,101 | 64,122 | 35,700 | 45,909 | 28,978 |
| $8,000 under $9,000 | 100,447 | 38,593 | 101,295 | 47,059 | 97,289 | 53,376 | 76,706 | 49,116 | 49,160 | 35,131 |
| $9,000 under $10,000 | 111,534 | 47,535 | 86,338 | 45,173 | 60,219 | 37,414 | 66,110 | 47,169 | 52,374 | 42,114 |
| $10,000 under $11,000 | 116,451 | 54,648 | 83,044 | 47,677 | 68,634 | 46,527 | 46,500 | 36,603 | 33,776 | 29,912 |
| $11,000 under $12,000 | 124,609 | 64,431 | 82,348 | 52,106 | 57,244 | 42,571 | 43,339 | 37,084 | 31,960 | 30,611 |
| $12,000 under $13,000 | 85,490 | 47,636 | 64,532 | 43,971 | 48,000 | 39,049 | 32,564 | 30,469 | 29,937 | 31,666 |
| $13,000 under $14,000 | 86,020 | 51,375 | 57,317 | 42,084 | 44,552 | 39,022 | 25,447 | 25,481 | 19,163 | 22,048 |
| $14,000 under $15,000 | 64,091 | 41,441 | 43,733 | 34,834 | 32,345 | 30,144 | 25,090 | 27,244 | 19,659 | 24,060 |
| $15,000 under $20,000 | 191,435 | 146,216 | 134,619 | 126,075 | 84,046 | 92,583 | 61,381 | 78,223 | 45,483 | 66,606 |
| $20,000 under $25,000 | 69,169 | 67,800 | 37,213 | 44,424 | 26,762 | 38,215 | 19,621 | 32,495 | 13,695 | 25,511 |
| $25,000 under $30,000 | 21,493 | 25,844 | 15,649 | 23,210 | 8,127 | 14,355 | 5,804 | 11,755 | 2,164 | 5,080 |
| $30,000 under $50,000 | 14,547 | 23,889 | 10,319 | 20,548 | 7,214 | 17,593 | 6,514 | 18,045 | 4,413 | 13,690 |
| $50,000 under $100,000 | 3,701 | 10,673 | 2,764 | 9,761 | 2,058 | 8,403 | 1,642 | 8,281 | 1,389 | 7,630 |
| $100,000 under $200,000 | 425 | 2,452 | 337 | 2,421 | 253 | 2,122 | 192 | 1,920 | 120 | 1,350 |
| $200,000 under $500,000 | 61 | 737 | 63 | 1,004 | 35 | 624 | 46 | 985 | 41 | 1,005 |
| $500,000 under $1,000,000 | 9 | 267 | 6 | 190 | 3 | 109 | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - |
| Returns under $5,000 | 39,668 | 7,153 | 44,439 | 10,271 | 42,871 | 11,691 | 34,865 | 10,121 | 31,800 | 10,249 |
| Returns $5,000 under $10,000 | 380,613 | 137,160 | 354,214 | 154,391 | 335,924 | 168,191 | 327,909 | 187,009 | 241,133 | 154,741 |
| Returns $10,000 under $15,000 | 476,661 | 259,530 | 330,974 | 220,671 | 250,775 | 197,313 | 172,940 | 156,881 | 134,495 | 138,296 |
| Returns $15,000 or more | 300,840 | 277,878 | 200,970 | 227,633 | 128,498 | 174,005 | 95,200 | 151,705 | 67,305 | 120,872 |

Footnotes at end of table.

Table 2.8--RETURNS WITH MEDICAL AND DENTAL EXPENSES DEDUCTION: MEDICAL AND DENTAL EXPENSES DEDUCTED AS A PERCENT OF ADJUSTED GROSS INCOME BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Deduction for medical and dental expenses as a percent of adjusted gross income--Continued | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 9 under 10 percent | | 10 under 15 percent | | 15 under 20 percent | | 20 under 30 percent | | 30 under 40 percent | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) |
| Total | 373,014 | 351,584 | 1,160,545 | 1,243,547 | 562,619 | 764,193 | 437,877 | 736,071 | 152,587 | 353,643 |
| $1 under $1,000 | - | - | - | - | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | - | - | 10,293 | 1,977 | 6,937 | 2,206 | 10,361 | 4,103 | 6,497 | 3,700 |
| $2,000 under $3,000 | 5,363 | 1,276 | 28,697 | 9,106 | 17,693 | 7,860 | 36,781 | 24,011 | 24,533 | 22,687 |
| $3,000 under $4,000 | 8,214 | 2,916 | 53,661 | 23,612 | 36,350 | 22,906 | 68,177 | 59,059 | 34,606 | 41,519 |
| $4,000 under $5,000 | 33,422 | 14,263 | 120,560 | 68,295 | 98,003 | 77,073 | 68,431 | 74,221 | 20,314 | 31,016 |
| $5,000 under $6,000 | 35,585 | 18,914 | 150,523 | 101,506 | 75,526 | 70,565 | 61,648 | 80,159 | 5,471 | 10,423 |
| $6,000 under $7,000 | 26,343 | 16,243 | 131,735 | 104,481 | 76,430 | 84,364 | 51,172 | 79,865 | 16,559 | 38,383 |
| $7,000 under $8,000 | 36,718 | 26,088 | 149,857 | 135,627 | 48,660 | 60,935 | 39,661 | 72,073 | 12,477 | 31,644 |
| $8,000 under $9,000 | 46,861 | 37,350 | 98,593 | 99,452 | 58,219 | 84,604 | 21,952 | 45,139 | 6,537 | 18,844 |
| $9,000 under $10,000 | 40,952 | 36,869 | 96,287 | 109,359 | 37,940 | 61,812 | 10,767 | 22,864 | 1,759 | 5,681 |
| $10,000 under $11,000 | 27,538 | 27,274 | 59,896 | 76,591 | 23,766 | 42,524 | 12,600 | 31,992 | 3,634 | 12,617 |
| $11,000 under $12,000 | 25,242 | 27,587 | 66,061 | 90,306 | 18,360 | 36,619 | 14,620 | 40,467 | 3,346 | 13,139 |
| $12,000 under $13,000 | 20,009 | 23,739 | 39,085 | 59,310 | 10,784 | 23,512 | 8,431 | 24,804 | 3,434 | 15,444 |
| $13,000 under $14,000 | 14,175 | 18,067 | 31,866 | 52,099 | 11,488 | 25,872 | 4,141 | 14,273 | | |
| $14,000 under $15,000 | 10,644 | 14,403 | 27,891 | 48,828 | 5,514 | 13,705 | 6,268 | 20,835 | | |
| $15,000 under $20,000 | 26,156 | 41,916 | 59,351 | 121,211 | 20,716 | 60,453 | 9,611 | 40,128 | 7,008 | 40,179 |
| $20,000 under $25,000 | 8,441 | 17,704 | 18,007 | 47,734 | 7,000 | 25,900 | 5,053 | 27,192 | 2,716 | 20,845 |
| $25,000 under $30,000 | 3,256 | 8,494 | 6,379 | 20,486 | 3,508 | 16,541 | 3,157 | 20,431 | (*) | (*) |
| $30,000 under $50,000 | 2,944 | 10,448 | 8,164 | 37,834 | 3,870 | 25,013 | 2,882 | 25,840 | 1,958 | 24,288 |
| $50,000 under $100,000 | 1,013 | 6,073 | 3,055 | 24,279 | 1,236 | 13,143 | 1,042 | 16,775 | 532 | 12,426 |
| $100,000 under $200,000 | 115 | 1,349 | 471 | 7,721 | 272 | 6,388 | 307 | 9,876 | 98 | 4,162 |
| $200,000 under $500,000 | 23 | 611 | 109 | 3,438 | 48 | 2,058 | 31 | 1,846 | 6 | 461 |
| $500,000 under $1,000,000 | - | - | 4 | 295 | 1 | 100 | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - |
| Returns under $5,000 | 46,999 | 18,455 | 213,211 | 102,990 | 159,281 | 110,085 | 184,534 | 161,512 | 86,381 | 99,058 |
| Returns $5,000 under $10,000 | 186,459 | 135,463 | 626,995 | 550,426 | 296,775 | 362,280 | 185,200 | 300,100 | 42,803 | 104,976 |
| Returns $10,000 under $15,000 | 97,608 | 111,070 | 224,799 | 327,134 | 69,912 | 142,231 | 46,060 | 132,370 | 10,414 | 41,200 |
| Returns $15,000 or more | 41,948 | 86,594 | 95,540 | 262,996 | 36,651 | 149,597 | 22,083 | 142,087 | 12,989 | 108,410 |

| Size of adjusted gross income | Deduction for medical and dental expenses as a percent of adjusted gross income--Continued | | | |
|---|---|---|---|---|
| | 40 under 50 percent | | 50 percent or more | |
| | Number of returns | Amount | Number of returns | Amount |
| | (31) | (32) | (33) | (34) |
| Total | 96,638 | 271,758 | 180,018 | 885,869 |
| $1 under $1,000 | (*) | (*) | 20,884 | 15,674 |
| $1,000 under $2,000 | 6,767 | 5,375 | 23,462 | 59,801 |
| $2,000 under $3,000 | 12,555 | 15,200 | 21,678 | 60,623 |
| $3,000 under $4,000 | 23,588 | 36,140 | 21,958 | 83,144 |
| $4,000 under $5,000 | 9,532 | 19,232 | 19,613 | 73,831 |
| $5,000 under $6,000 | 6,738 | 16,223 | 22,529 | 123,825 |
| $6,000 under $7,000 | 7,280 | 20,713 | 9,607 | 44,062 |
| $7,000 under $8,000 | 12,594 | 42,064 | 6,659 | 43,880 |
| $8,000 under $9,000 | 5,228 | 21,016 | 12,728 | 73,088 |
| $9,000 under $10,000 | | | | |
| $10,000 under $11,000 | 5,918 | 31,449 | 5,165 | 35,993 |
| $11,000 under $12,000 | | | | |
| $12,000 under $13,000 | | | 4,319 | 51,288 |
| $13,000 under $14,000 | | | | |
| $14,000 under $15,000 | - | - | | |
| $15,000 under $20,000 | 3,499 | 24,165 | 5,073 | 79,146 |
| $20,000 under $25,000 | 1,855 | 26,044 | (*) | (*) |
| $25,000 under $30,000 | | | 2,226 | 45,337 |
| $30,000 under $50,000 | | | 1,874 | 51,206 |
| $50,000 under $100,000 | 374 | 11,727 | 410 | 16,664 |
| $100,000 under $200,000 | 37 | 1,893 | (*) | (*) |
| $200,000 under $500,000 | 3 | 307 | 1 | 138 |
| $500,000 under $1,000,000 | - | - | - | - |
| $1,000,000 or more | - | - | - | - |
| Returns under $5,000 | 53,112 | 76,157 | 107,595 | 293,073 |
| Returns $5,000 under $10,000 | 31,840 | 100,015 | 51,523 | 284,856 |
| Returns $10,000 under $15,000 | 5,918 | 31,449 | 9,484 | 87,281 |
| Returns $15,000 or more | 5,768 | 64,136 | 11,416 | 220,659 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Amount detail may not add to total because of rounding.

Table 2.9--RETURNS WITH MEDICAL AND DENTAL EXPENSES DEDUCTION: SIZE OF DEDUCTION BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Medical and dental expenses deduction | | Size of deduction | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | $1 under $100 | | $100 under $200 | | $200 under $300 | | $300 under $400 | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Total | 20,912,464 | 10,099,843 | 4,410,823 | 236,761 | 5,241,131 | 755,074 | 1,781,521 | 442,933 | 1,634,197 | 569,780 |
| $1 under $1,000 | 25,655 | 16,273 | (*) | (*) | 3,331 | 466 | 3,433 | 805 | (*) | (*) |
| $1,000 under $2,000 | 74,670 | 78,150 | 3,801 | 118 | 13,134 | 2,016 | 8,948 | 2,154 | 7,069 | 2,513 |
| $2,000 under $3,000 | 185,403 | 145,864 | 13,300 | 777 | 15,730 | 2,257 | 27,673 | 6,757 | 17,818 | 6,415 |
| $3,000 under $4,000 | 346,951 | 284,531 | 23,904 | 1,312 | 50,636 | 7,201 | 24,707 | 6,350 | 21,959 | 7,920 |
| $4,000 under $5,000 | 583,824 | 401,797 | 49,173 | 2,698 | 53,415 | 7,845 | 62,052 | 15,725 | 48,468 | 16,966 |
| $5,000 under $6,000 | 785,332 | 526,439 | 102,505 | 5,732 | 72,306 | 9,863 | 75,687 | 18,855 | 87,150 | 30,478 |
| $6,000 under $7,000 | 841,620 | 531,921 | 101,130 | 5,095 | 116,503 | 17,250 | 77,986 | 19,177 | 75,761 | 26,903 |
| $7,000 under $8,000 | 1,128,092 | 640,978 | 167,028 | 8,998 | 179,054 | 25,181 | 124,169 | 30,358 | 106,111 | 36,705 |
| $8,000 under $9,000 | 1,286,448 | 626,631 | 229,815 | 12,471 | 208,393 | 29,941 | 125,397 | 32,223 | 128,119 | 44,190 |
| $9,000 under $10,000 | 1,346,959 | 648,349 | 256,655 | 13,766 | 269,609 | 39,667 | 142,599 | 34,543 | 127,088 | 44,399 |
| $10,000 under $11,000 | 1,324,680 | 582,048 | 288,258 | 15,642 | 263,557 | 38,090 | 138,431 | 34,779 | 128,506 | 45,128 |
| $11,000 under $12,000 | 1,370,761 | 629,572 | 275,334 | 14,681 | 278,268 | 39,794 | 131,096 | 32,266 | 146,212 | 51,055 |
| $12,000 under $13,000 | 1,230,658 | 505,504 | 285,835 | 15,180 | 286,890 | 41,161 | 117,986 | 29,214 | 94,019 | 32,735 |
| $13,000 under $14,000 | 1,174,004 | 484,063 | 287,446 | 14,835 | 277,995 | 40,733 | 103,259 | 26,012 | 96,891 | 33,492 |
| $14,000 under $15,000 | 1,074,784 | 455,882 | 250,048 | 13,781 | 283,795 | 41,140 | 93,984 | 23,757 | 81,322 | 28,240 |
| $15,000 under $20,000 | 4,095,781 | 1,626,997 | 1,083,081 | 57,357 | 1,180,713 | 169,075 | 333,149 | 82,390 | 287,277 | 99,793 |
| $20,000 under $25,000 | 1,909,032 | 755,809 | 505,909 | 26,928 | 657,367 | 94,247 | 115,701 | 28,760 | 111,598 | 38,916 |
| $25,000 under $30,000 | 835,991 | 381,587 | 207,424 | 11,680 | 331,455 | 47,727 | 42,928 | 10,648 | 39,232 | 13,568 |
| $30,000 under $50,000 | 908,378 | 487,753 | 195,123 | 10,891 | 457,765 | 66,310 | 29,401 | 7,435 | 25,653 | 8,960 |
| $50,000 under $100,000 | 311,721 | 214,429 | 63,748 | 3,668 | 195,304 | 28,432 | 2,792 | 689 | 2,362 | 816 |
| $100,000 under $200,000 | 57,664 | 56,483 | 14,244 | 818 | 37,229 | 5,419 | 131 | 32 | 150 | 52 |
| $200,000 under $500,000 | 11,884 | 16,798 | 3,537 | 195 | 7,373 | 1,069 | 10 | 3 | 8 | 3 |
| $500,000 under $1,000,000 | 1,612 | 1,839 | 544 | 30 | 984 | 143 | 2 | 1 | - | - |
| $1,000,000 or more | 560 | 146 | 227 | 12 | 325 | 47 | - | - | - | - |
| Returns under $5,000 | 1,216,503 | 926,615 | 92,932 | 5,002 | 136,246 | 19,786 | 126,813 | 31,791 | 96,738 | 34,347 |
| Returns $5,000 under $10,000 | 5,388,451 | 2,974,319 | 857,133 | 46,063 | 845,865 | 121,902 | 545,838 | 135,155 | 524,229 | 182,675 |
| Returns $10,000 under $15,000 | 6,174,887 | 2,657,070 | 1,386,921 | 74,120 | 1,390,505 | 200,918 | 584,756 | 146,028 | 546,950 | 190,649 |
| Returns $15,000 or more | 8,132,623 | 3,541,840 | 2,073,837 | 111,580 | 2,868,515 | 412,469 | 524,114 | 129,958 | 466,280 | 162,107 |

| Size of adjusted gross income | Size of deduction--Continued | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | $400 under $500 | | $500 under $750 | | $750 under $1,000 | | $1,000 under $1,500 | | $1,500 under $2,000 | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) |
| Total | 1,482,981 | 665,181 | 2,619,979 | 1,601,751 | 1,499,443 | 1,293,497 | 1,251,699 | 1,505,247 | 445,844 | 759,283 |
| $1 under $1,000 | 1,467 | 691 | 6,631 | 3,609 | 1,361 | 1,092 | 2,027 | 2,402 | 5,005 | 8,267 |
| $1,000 under $2,000 | 4,545 | 1,979 | 8,960 | 5,408 | 13,421 | 11,967 | 5,663 | 7,568 | | |
| $2,000 under $3,000 | 12,601 | 5,577 | 34,493 | 21,314 | 24,899 | 21,868 | 19,237 | 22,863 | 10,374 | 17,964 |
| $3,000 under $4,000 | 33,816 | 15,012 | 54,817 | 34,471 | 47,205 | 40,730 | 56,201 | 68,787 | 15,514 | 26,840 |
| $4,000 under $5,000 | 61,448 | 27,725 | 128,164 | 79,347 | 87,682 | 76,228 | 52,215 | 62,456 | 17,417 | 29,834 |
| $5,000 under $6,000 | 91,888 | 40,892 | 144,444 | 87,922 | 96,577 | 82,343 | 71,464 | 86,013 | 12,854 | 21,679 |
| $6,000 under $7,000 | 77,625 | 35,397 | 152,039 | 92,613 | 91,989 | 79,969 | 84,157 | 101,250 | 31,814 | 52,666 |
| $7,000 under $8,000 | 107,433 | 48,478 | 180,349 | 109,271 | 109,886 | 95,192 | 84,801 | 100,133 | 23,801 | 40,259 |
| $8,000 under $9,000 | 117,126 | 51,924 | 234,393 | 141,877 | 103,289 | 88,195 | 85,467 | 104,356 | 29,933 | 50,004 |
| $9,000 under $10,000 | 101,924 | 45,322 | 193,053 | 119,288 | 112,014 | 96,505 | 85,731 | 101,695 | 37,556 | 63,452 |
| $10,000 under $11,000 | 121,575 | 54,705 | 177,890 | 109,088 | 88,667 | 76,032 | 66,420 | 80,086 | 28,023 | 47,993 |
| $11,000 under $12,000 | 110,993 | 49,717 | 196,747 | 119,475 | 93,084 | 79,924 | 81,918 | 98,773 | 26,075 | 44,211 |
| $12,000 under 13,000 | 102,961 | 46,075 | 150,121 | 91,403 | 82,015 | 70,689 | 71,043 | 84,458 | 19,874 | 34,316 |
| $13,000 under $14,000 | 82,181 | 36,685 | 147,526 | 89,613 | 82,353 | 71,015 | 55,691 | 67,396 | 21,020 | 36,845 |
| $14,000 under $15,000 | 78,021 | 35,221 | 122,834 | 74,642 | 67,182 | 58,376 | 60,291 | 72,747 | 19,016 | 33,245 |
| $15,000 under $20,000 | 232,553 | 104,626 | 410,486 | 251,624 | 225,515 | 194,580 | 196,027 | 234,906 | 70,693 | 119,596 |
| $20,000 under $25,000 | 88,124 | 39,829 | 163,491 | 100,731 | 98,661 | 85,127 | 86,669 | 104,406 | 38,116 | 65,609 |
| $25,000 under $30,000 | 31,935 | 14,304 | 62,671 | 38,508 | 36,335 | 31,463 | 41,553 | 50,150 | 17,301 | 29,574 |
| $30,000 under $50,000 | 21,719 | 9,660 | 45,041 | 27,914 | 32,818 | 28,292 | 37,513 | 45,444 | 16,373 | 28,132 |
| $50,000 under $100,000 | 2,896 | 1,295 | 5,501 | 3,429 | 4,186 | 3,642 | 7,009 | 8,615 | 4,674 | 8,094 |
| $100,000 under $200,000 | 143 | 64 | 301 | 187 | 282 | 248 | 554 | 685 | 379 | 649 |
| $200,000 under $500,000 | 7 | 3 | 27 | 17 | 21 | 19 | 45 | 55 | 30 | 51 |
| $500,000 under $1,000,000 | - | - | - | - | 1 | 1 | 2 | 2 | 2 | 3 |
| $1,000,,00 or more | - | - | - | - | - | - | 1 | 1 | - | - |
| Returns under $5,000 | 113,877 | 50,983 | 233,065 | 144,149 | 174,568 | 151,885 | 135,343 | 164,076 | 48,310 | 82,906 |
| Returns $5,000 under $10,000 | 495,996 | 222,012 | 904,278 | 550,970 | 513,755 | 442,205 | 411,620 | 493,447 | 135,958 | 228,060 |
| Returns $10,000 under $15,000 | 495,731 | 222,404 | 795,118 | 484,221 | 413,301 | 356,036 | 335,363 | 403,460 | 114,008 | 196,610 |
| Returns $15,000 or more | 377,377 | 169,782 | 687,518 | 422,410 | 397,819 | 343,371 | 369,373 | 444,265 | 147,568 | 251,708 |

Footnote at end of table.

Table 2.9--RETURNS WITH MEDICAL AND DENTAL EXPENSES DEDUCTION: SIZE OF DEDUCTION BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Size of deduction--Continued | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | $2,000 under $2,500 | | $2,500 under $3,000 | | $3,000 under $4,000 | | $4,000 under $5,000 | | $5,000 or more | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) |
| Total | 177,148 | 392,185 | 106,301 | 288,422 | 96,628 | 326,009 | 52,650 | 233,880 | 112,119 | 1,029,843 |
| $1 under $1,000 | | | | | | | - | - | | |
| $1,000 under $2,000 | 1,669 | 3,738 | 3,533 | 10,024 | 2,996 | 9,729 | 7,484 | 33,120 | 8,236 | 53,335 |
| $2,000 under $3,000 | | | | | | | | | | |
| $3,000 under $4,000 | 5,066 | 11,066 | | | 1,121 | 3,748 | | | | |
| $4,000 under $5,000 | 7,117 | 15,737 | 8,046 | 21,113 | 3,634 | 12,414 | (*) | (*) | 9,308 | 65,926 |
| $5,000 under $6,000 | 4,640 | 10,438 | 7,931 | 21,353 | 6,450 | 21,788 | 10,003 | 43,836 | 8,690 | 81,552 |
| $6,000 under $7,000 | 11,211 | 25,137 | 9,765 | 26,215 | 4,383 | 13,946 | | | | |
| $7,000 under $8,000 | 22,525 | 49,831 | 3,517 | 9,893 | 12,805 | 42,971 | | | | |
| $8,000 under $9,000 | 10,833 | 23,038 | 7,917 | 21,781 | 1,410 | 4,876 | 7,227 | 31,236 | 14,800 | 96,656 |
| $9,000 under $10,000 | 5,053 | 11,439 | 1,199 | 3,346 | 3,420 | 12,499 | | | | |
| $10,000 under $11,000 | 7,198 | 15,898 | 5,558 | 14,752 | 5,074 | 16,497 | 1,928 | 9,002 | (*) | (*) |
| $11,000 under $12,000 | 11,665 | 26,200 | 8,967 | 24,761 | 3,732 | 12,450 | | | 3,497 | 22,482 |
| $12,000 under $13,000 | 8,864 | 19,976 | 4,636 | 12,572 | 3,540 | 11,695 | 6,525 | 28,911 | | |
| $13,000 under $14,000 | 9,651 | 21,102 | 2,446 | 6,517 | 3,531 | 12,522 | | | 5,702 | 59,464 |
| $14,000 under $15,000 | 6,935 | 14,888 | 3,750 | 10,198 | 5,440 | 18,385 | | | | |
| $15,000 under $20,000 | 29,203 | 64,931 | 12,705 | 34,889 | 14,032 | 47,056 | 4,038 | 18,388 | 16,309 | 147,785 |
| $20,000 under $25,000 | 14,406 | 31,764 | 8,456 | 22,808 | 9,094 | 30,989 | 3,208 | 14,321 | 8,232 | 71,375 |
| $25,000 under $30,000 | 5,789 | 12,730 | 4,721 | 12,650 | 4,709 | 15,732 | 2,569 | 11,597 | 7,369 | 81,257 |
| $30,000 under $50,000 | 11,277 | 25,211 | 9,508 | 25,557 | 6,682 | 22,871 | 5,949 | 26,747 | 13,556 | 154,328 |
| $50,000 under $100,000 | 3,657 | 8,184 | 3,301 | 9,041 | 4,023 | 13,892 | 2,863 | 12,961 | 9,405 | 111,670 |
| $100,000 under $200,000 | 356 | 800 | 321 | 887 | 490 | 1,730 | 408 | 1,813 | 2,676 | 43,098 |
| $200,000 under $500,000 | 30 | 70 | 23 | 62 | 56 | 197 | 43 | 192 | 674 | 14,862 |
| $500,000 under $1,000,000 | 3 | 7 | 1 | 3 | 5 | 18 | 3 | 13 | 65 | 1,619 |
| $1,000,000 or more | - | - | - | - | 1 | 4 | 1 | 4 | 5 | 77 |
| Returns under $5,000 | 13,852 | 30,541 | 11,579 | 31,136 | 7,751 | 25,892 | 7,885 | 34,860 | 17,544 | 119,262 |
| Returns $5,000 under $10,000 | 54,262 | 119,883 | 30,329 | 82,589 | 28,468 | 96,080 | 17,230 | 75,071 | 23,490 | 178,207 |
| Returns $10,000 under $15,000 | 44,313 | 98,063 | 25,357 | 68,799 | 21,317 | 71,548 | 8,453 | 37,912 | 12,794 | 106,302 |
| Returns $15,000 or more | 64,721 | 143,696 | 39,036 | 105,896 | 39,092 | 132,490 | 19,082 | 86,038 | 58,291 | 626,072 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Amount detail may not add to total because of rounding.

Table 2.10--RETURNS WITH TAXES PAID DEDUCTION: TAXES DEDUCTED BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Total | | | | Real estate taxes | | State and local gasoline taxes | | General sales taxes | | State and local income taxes | | Personal property taxes | | All other taxes[1] | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total itemized deductions | Total taxes deducted | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| All returns, total | 26,835,850 | 434,920,761 | 96,210,932 | 36,166,086 | 22,291,549 | 13,197,308 | 25,359,851 | 2,576,601 | 26,208,707 | 6,400,340 | 21,793,851 | 12,431,672 | 11,537,240 | 870,323 | 5,823,033 | 689,837 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 31,644 | 19,602 | 63,088 | 16,134 | 16,105 | 11,028 | 20,275 | 1,040 | 29,398 | 2,142 | 10,163 | 1,114 | 11,818 | 409 | 3,387 | 402 |
| $1,000 under $2,000 | 92,425 | 151,716 | 168,963 | 48,001 | 68,071 | 31,388 | 55,107 | 2,980 | 77,742 | 5,580 | 26,428 | 5,798 | 22,994 | 1,466 | 13,904 | 789 |
| $2,000 under $3,000 | 217,944 | 564,522 | 388,893 | 116,548 | 153,356 | 75,467 | 149,234 | 8,947 | 199,122 | 15,027 | 84,830 | 12,586 | 54,344 | 2,240 | 37,889 | 2,281 |
| $3,000 under $4,000 | 398,354 | 1,416,122 | 776,950 | 222,218 | 281,173 | 137,006 | 301,227 | 21,290 | 370,637 | 35,375 | 206,252 | 18,187 | 143,557 | 7,388 | 55,187 | 2,972 |
| $4,000 under $5,000 | 654,084 | 2,965,556 | 1,344,685 | 375,247 | 439,533 | 201,327 | 535,510 | 40,929 | 634,881 | 73,647 | 395,983 | 40,782 | 268,236 | 13,152 | 83,559 | 5,410 |
| $5,000 under $6,000 | 888,348 | 4,903,901 | 1,889,036 | 557,240 | 608,896 | 284,497 | 793,866 | 63,282 | 866,474 | 111,332 | 579,899 | 68,034 | 361,735 | 19,710 | 155,963 | 10,385 |
| $6,000 under $7,000 | 998,330 | 6,516,626 | 2,180,935 | 650,426 | 706,858 | 306,964 | 904,505 | 77,078 | 974,360 | 139,079 | 678,773 | 86,400 | 462,548 | 26,475 | 191,715 | 14,430 |
| $7,000 under $8,000 | 1,350,636 | 10,132,260 | 3,140,855 | 939,850 | 983,643 | 404,515 | 1,237,208 | 108,494 | 1,317,089 | 205,652 | 1,012,385 | 161,621 | 586,770 | 36,237 | 254,418 | 23,331 |
| $8,000 under $9,000 | 1,598,735 | 13,619,437 | 3,764,812 | 1,169,952 | 1,179,194 | 475,900 | 1,484,121 | 135,706 | 1,564,643 | 257,394 | 1,246,836 | 239,287 | 665,850 | 36,213 | 290,003 | 25,451 |
| $9,000 under $10,000 | 1,653,798 | 15,708,245 | 4,166,386 | 1,342,977 | 1,266,978 | 516,970 | 1,566,261 | 155,379 | 1,615,764 | 294,130 | 1,343,522 | 301,920 | 719,529 | 42,075 | 366,013 | 32,503 |
| $10,000 under $11,000 | 1,667,555 | 17,503,261 | 4,376,015 | 1,483,436 | 1,338,992 | 590,448 | 1,587,454 | 153,957 | 1,630,161 | 310,863 | 1,373,246 | 350,744 | 710,518 | 42,874 | 355,353 | 34,551 |
| $11,000 under $12,000 | 1,736,985 | 19,958,730 | 4,924,580 | 1,654,757 | 1,435,791 | 620,957 | 1,683,221 | 169,668 | 1,698,697 | 354,196 | 1,440,137 | 413,883 | 761,957 | 49,601 | 405,558 | 46,452 |
| $12,000 under $13,000 | 1,594,586 | 19,932,761 | 4,821,544 | 1,662,352 | 1,378,179 | 648,007 | 1,553,078 | 156,924 | 1,557,299 | 344,981 | 1,340,211 | 430,924 | 711,664 | 44,288 | 344,580 | 37,228 |
| $13,000 under $14,000 | 1,516,335 | 20,437,806 | 4,801,407 | 1,698,773 | 1,295,780 | 644,820 | 1,470,844 | 156,404 | 1,490,443 | 353,232 | 1,309,785 | 459,867 | 667,727 | 44,567 | 368,244 | 39,883 |
| $14,000 under $15,000 | 1,404,387 | 20,345,540 | 4,633,174 | 1,700,015 | 1,256,913 | 660,310 | 1,365,565 | 146,304 | 1,374,883 | 328,350 | 1,217,029 | 492,702 | 617,559 | 40,976 | 327,097 | 31,372 |
| $15,000 under $20,000 | 5,511,910 | 95,051,711 | 19,727,030 | 7,754,608 | 4,904,067 | 2,862,769 | 5,393,015 | 597,160 | 5,394,506 | 1,501,015 | 4,749,408 | 2,465,536 | 2,409,178 | 188,682 | 1,235,542 | 139,445 |
| $20,000 under $25,000 | 2,581,963 | 57,234,476 | 10,858,992 | 4,599,122 | 2,321,854 | 1,631,908 | 2,514,616 | 290,359 | 2,529,957 | 823,221 | 2,244,539 | 1,675,910 | 1,110,326 | 96,071 | 643,510 | 81,652 |
| $25,000 under $30,000 | 1,124,862 | 30,596,995 | 5,632,229 | 2,457,836 | 1,009,078 | 872,304 | 1,076,004 | 121,264 | 1,105,573 | 394,979 | 981,446 | 983,571 | 491,968 | 46,562 | 272,580 | 39,156 |
| $30,000 under $50,000 | 1,235,600 | 45,885,320 | 8,325,091 | 3,693,037 | 1,121,705 | 1,231,784 | 1,156,238 | 119,481 | 1,210,737 | 507,731 | 1,060,701 | 1,724,273 | 516,425 | 61,209 | 278,710 | 48,559 |
| $50,000 under $100,000 | 464,743 | 30,779,850 | 5,484,512 | 2,388,614 | 422,970 | 672,689 | 416,228 | 39,736 | 455,741 | 250,902 | 396,412 | 1,350,549 | 194,569 | 37,723 | 106,733 | 37,015 |
| $100,000 under $200,000 | 89,985 | 11,773,820 | 2,314,826 | 907,103 | 81,751 | 206,393 | 77,504 | 7,793 | 88,399 | 64,558 | 76,697 | 595,673 | 37,960 | 16,655 | 24,778 | 16,031 |
| $200,000 under $500,000 | 18,964 | 5,343,124 | 1,258,601 | 425,993 | 17,283 | 76,553 | 15,795 | 1,961 | 18,608 | 19,275 | 16,070 | 307,775 | 8,306 | 9,516 | 6,656 | 10,912 |
| $500,000 under $1,000,000 | 2,647 | 1,777,997 | 479,294 | 144,021 | 2,422 | 19,320 | 2,141 | 290 | 2,586 | 4,249 | 2,220 | 113,137 | 1,216 | 3,315 | 1,147 | 3,709 |
| $1,000,000 or more | 1,030 | 2,301,383 | 689,034 | 157,826 | 957 | 13,984 | 834 | 175 | 1,007 | 3,430 | 879 | 131,399 | 486 | 2,919 | 507 | 5,918 |
| Taxable returns, total | 25,620,038 | 428,225,670 | 91,814,174 | 35,131,288 | 21,330,123 | 12,580,651 | 24,354,270 | 2,501,037 | 25,076,254 | 6,245,594 | 21,222,680 | 12,291,824 | 11,081,371 | 840,027 | 5,627,576 | 672,156 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 4,330 | 4,052 | 641 | 369 | (*) | (*) | (*) | (*) | 4,327 | 270 | (*) | (*) | 2,418 | 25 | (*) | (*) |
| $1,000 under $2,000 | 11,803 | 20,179 | 7,029 | 3,405 | 6,494 | 2,127 | 5,591 | 506 | 9,565 | 584 | 5,162 | 136 | | | (*) | (*) |
| $2,000 under $3,000 | 58,622 | 153,921 | 70,408 | 20,940 | 30,540 | 12,393 | 38,681 | 2,047 | 52,920 | 3,621 | 29,050 | 1,415 | 14,232 | 523 | 15,119 | 941 |
| $3,000 under $4,000 | 198,387 | 711,868 | 309,091 | 91,450 | 124,106 | 50,374 | 138,413 | 10,181 | 194,528 | 17,545 | 113,128 | 9,710 | 63,480 | 2,545 | 20,635 | 1,095 |
| $4,000 under $5,000 | 431,148 | 1,964,590 | 744,678 | 214,851 | 258,975 | 98,616 | 345,294 | 27,775 | 422,611 | 49,075 | 296,778 | 26,774 | 174,578 | 8,461 | 64,986 | 4,151 |
| $5,000 under $6,000 | 734,919 | 4,063,755 | 1,380,866 | 438,755 | 497,162 | 211,580 | 656,185 | 51,965 | 717,130 | 90,986 | 508,579 | 59,448 | 318,440 | 16,157 | 132,605 | 8,619 |
| $6,000 under $7,000 | 890,909 | 5,820,417 | 1,824,991 | 567,502 | 620,244 | 258,571 | 809,157 | 69,529 | 872,096 | 124,763 | 617,910 | 78,509 | 411,655 | 23,341 | 170,586 | 12,788 |
| $7,000 under $8,000 | 1,263,457 | 9,476,671 | 2,717,952 | 857,484 | 913,667 | 362,282 | 1,155,838 | 101,213 | 1,233,424 | 189,331 | 966,074 | 150,843 | 542,801 | 32,187 | 236,353 | 21,627 |
| $8,000 under $9,000 | 1,544,383 | 13,155,614 | 3,523,959 | 1,103,008 | 1,130,853 | 435,546 | 1,433,829 | 131,181 | 1,513,264 | 247,036 | 1,212,993 | 231,289 | 635,597 | 34,491 | 271,490 | 23,464 |
| $9,000 under $10,000 | 1,616,383 | 15,350,963 | 3,969,032 | 1,298,720 | 1,231,119 | 489,450 | 1,531,704 | 152,289 | 1,578,611 | 286,678 | 1,320,568 | 296,569 | 709,834 | 41,493 | 362,220 | 32,242 |
| $10,000 under $11,000 | 1,648,520 | 17,304,270 | 4,282,877 | 1,460,222 | 1,322,453 | 577,365 | 1,569,651 | 152,366 | 1,611,616 | 306,975 | 1,360,598 | 347,044 | 703,234 | 42,448 | 350,496 | 34,024 |
| $11,000 under $12,000 | 1,722,520 | 19,793,362 | 4,826,698 | 1,631,714 | 1,423,499 | 607,566 | 1,670,510 | 168,466 | 1,685,088 | 351,047 | 1,428,905 | 410,071 | 758,035 | 49,016 | 399,895 | 45,549 |
| $12,000 under $13,000 | 1,582,474 | 19,782,812 | 4,737,993 | 1,641,660 | 1,367,434 | 637,254 | 1,541,831 | 155,576 | 1,545,567 | 341,880 | 1,332,494 | 426,621 | 705,173 | 43,751 | 342,266 | 36,577 |
| $13,000 under $14,000 | 1,508,629 | 20,334,426 | 4,724,122 | 1,684,439 | 1,289,430 | 637,261 | 1,463,700 | 155,616 | 1,482,980 | 350,894 | 1,303,209 | 456,611 | 665,366 | 44,287 | 367,055 | 39,770 |
| $14,000 under $15,000 | 1,398,188 | 20,256,564 | 4,562,237 | 1,690,317 | 1,252,503 | 654,670 | 1,362,004 | 145,931 | 1,369,512 | 326,113 | 1,215,921 | 491,411 | 615,566 | 40,932 | 326,193 | 31,260 |
| $15,000 under $20,000 | 5,498,804 | 94,830,498 | 19,523,786 | 7,711,945 | 4,893,618 | 2,843,431 | 5,383,102 | 596,201 | 5,382,550 | 1,497,424 | 4,739,837 | 2,448,490 | 2,404,496 | 187,565 | 1,233,086 | 138,833 |
| $20,000 under $25,000 | 2,576,880 | 57,121,970 | 10,774,384 | 4,581,898 | 2,318,190 | 1,626,794 | 2,510,081 | 290,035 | 2,525,264 | 820,606 | 2,241,840 | 1,666,903 | 1,108,734 | 95,949 | 643,130 | 81,611 |
| $25,000 under $30,000 | 1,121,070 | 30,492,997 | 5,550,678 | 2,447,644 | 1,006,387 | 866,790 | 1,072,837 | 121,011 | 1,102,124 | 393,411 | 978,668 | 981,093 | 490,734 | 46,468 | 271,806 | 38,873 |
| $30,000 under $50,000 | 1,233,129 | 45,793,891 | 8,244,088 | 3,684,555 | 1,119,671 | 1,228,179 | 1,154,427 | 119,331 | 1,208,481 | 506,367 | 1,059,610 | 1,721,447 | 515,247 | 60,929 | 278,235 | 48,302 |
| $50,000 under $100,000 | 463,273 | 30,681,383 | 5,390,400 | 2,377,582 | 421,733 | 667,620 | 415,219 | 39,634 | 454,377 | 250,026 | 395,458 | 1,346,130 | 193,929 | 37,366 | 106,445 | 36,805 |
| $100,000 under $200,000 | 89,672 | 11,732,775 | 2,270,110 | 899,724 | 81,468 | 204,585 | 77,260 | 7,764 | 88,114 | 64,243 | 76,463 | 591,431 | 37,849 | 16,439 | 24,671 | 15,262 |
| $200,000 under $500,000 | 18,881 | 5,320,164 | 1,234,262 | 423,133 | 17,206 | 75,164 | 15,735 | 1,954 | 18,529 | 19,096 | 16,007 | 306,730 | 8,279 | 9,476 | 6,621 | 10,713 |
| $500,000 under $1,000,000 | 2,633 | 1,769,315 | 469,240 | 142,379 | 2,409 | 19,168 | 2,135 | 289 | 2,574 | 4,224 | 2,209 | 111,737 | 1,210 | 3,259 | 1,144 | 3,703 |
| $1,000,000 or more | 1,024 | 2,289,213 | 674,652 | 157,592 | 951 | 13,827 | 830 | 174 | 1,002 | 3,399 | 874 | 131,357 | 484 | 2,919 | 505 | 5,917 |
| Total nontaxable returns | 1,215,812 | 6,695,091 | 4,396,758 | 1,034,800 | 961,426 | 616,658 | 1,005,581 | 75,568 | 1,132,453 | 154,752 | 571,171 | 139,849 | 455,869 | 30,292 | 195,457 | 17,678 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 1,394,451 | 5,117,519 | 2,742,579 | 778,147 | 958,238 | 456,215 | 1,061,353 | 75,185 | 1,311,780 | 131,772 | 723,656 | 78,467 | 500,949 | 24,655 | 193,926 | 11,853 |
| Returns $5,000 under $10,000 | 6,489,847 | 50,880,468 | 15,142,024 | 4,660,444 | 4,745,569 | 1,988,846 | 5,985,961 | 539,940 | 6,338,330 | 1,007,587 | 4,861,415 | 857,263 | 2,796,432 | 160,709 | 1,258,112 | 106,100 |
| Returns $10,000 under $15,000 | 7,919,848 | 98,178,098 | 23,556,720 | 8,199,333 | 6,705,655 | 3,164,543 | 7,660,162 | 783,257 | 7,751,483 | 1,691,622 | 6,680,408 | 2,148,120 | 3,469,425 | 222,305 | 1,800,832 | 189,486 |
| Returns $15,000 or more | 11,031,704 | 280,744,676 | 54,769,609 | 22,528,160 | 9,882,087 | 7,587,705 | 10,652,375 | 1,178,220 | 10,807,114 | 3,569,359 | 9,528,372 | 9,347,825 | 4,770,434 | 462,653 | 2,570,163 | 382,398 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Includes unspecified taxes and foreign taxes deducted when a deduction was elected.

NOTE: Amount detail may not add to total because of rounding.

Table 2.11--RETURNS WITH TAXES PAID DEDUCTION: TAXES DEDUCTED AS A PERCENT OF ADJUSTED GROSS INCOME BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Taxes paid deduction | | Taxes deducted as a percent of adjusted gross income | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Under 1 percent | | 1 under 2 percent | | 2 under 3 percent | | 3 under 4 percent | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Total | 26,835,850 | 36,166,086 | 55,396 | 17,398 | 311,505 | 118,586 | 678,204 | 342,446 | 1,382,011 | 848,757 |
| $1 under $1,000 | 31,644 | 16,134 | - | - | (*) | (*) | - | - | - | - |
| $1,000 under $2,000 | 92,425 | 48,001 | - | - | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 217,944 | 116,548 | (*) | (*) | 11,525 | 448 | 3,373 | 193 | 3,818 | 396 |
| $3,000 under $4,000 | 398,354 | 222,218 | 10,588 | 285 | 11,838 | 663 | 12,276 | 1,115 | 22,647 | 2,844 |
| $4,000 under $5,000 | 654,084 | 375,247 | | | 17,623 | 1,121 | 17,938 | 2,066 | 41,594 | 6,675 |
| $5,000 under $6,000 | 888,348 | 557,240 | 7,044 | 328 | 15,411 | 1,335 | 29,720 | 4,383 | 41,672 | 8,063 |
| $6,000 under $7,000 | 998,330 | 650,426 | | | 15,875 | 1,473 | 31,855 | 5,373 | 42,116 | 9,643 |
| $7,000 under $8,000 | 1,350,636 | 939,850 | 2,025 | 124 | 21,987 | 2,314 | 58,220 | 11,134 | 76,254 | 20,323 |
| $8,000 under $9,000 | 1,598,735 | 1,169,952 | | | 19,698 | 2,628 | 45,868 | 10,036 | 107,933 | 32,406 |
| $9,000 under $10,000 | 1,653,798 | 1,342,977 | | | 6,213 | 960 | 36,109 | 8,678 | 109,208 | 36,668 |
| $10,000 under $11,000 | 1,667,555 | 1,483,436 | 3,633 | 322 | 11,482 | 1,903 | 37,796 | 10,428 | 94,012 | 35,193 |
| $11,000 under $12,000 | 1,736,985 | 1,654,757 | | | 12,383 | 2,310 | 40,132 | 11,655 | 82,843 | 33,677 |
| $12,000 under $13,000 | 1,594,586 | 1,662,352 | | | 9,731 | 2,080 | 24,445 | 8,112 | 76,755 | 34,712 |
| $13,000 under $14,000 | 1,516,335 | 1,698,773 | | | 9,148 | 1,982 | 29,649 | 10,179 | 61,999 | 29,751 |
| $14,000 under $15,000 | 1,404,387 | 1,700,015 | (*) | (*) | 6,872 | 1,628 | 24,901 | 9,377 | 53,392 | 27,946 |
| $15,000 under $20,000 | 5,511,910 | 7,754,608 | 2,989 | 384 | 40,165 | 11,004 | 101,991 | 45,171 | 254,413 | 156,095 |
| $20,000 under $25,000 | 2,581,963 | 4,599,122 | 3,162 | 478 | 23,794 | 8,175 | 54,572 | 31,498 | 115,783 | 91,126 |
| $25,000 under $30,000 | 1,124,862 | 2,457,836 | 3,349 | 599 | 15,319 | 6,657 | 27,153 | 18,988 | 63,779 | 61,168 |
| $30,000 under $50,000 | 1,235,600 | 3,693,037 | 7,269 | 2,155 | 26,898 | 16,614 | 53,770 | 51,395 | 83,368 | 111,156 |
| $50,000 under $100,000 | 464,743 | 2,388,614 | 6,207 | 2,907 | 22,899 | 25,104 | 34,404 | 58,032 | 37,673 | 87,817 |
| $100,000 under $200,000 | 89,985 | 907,103 | 3,469 | 3,146 | 8,128 | 16,029 | 7,328 | 24,225 | 8,358 | 38,456 |
| $200,000 under $500,000 | 18,964 | 425,993 | 1,732 | 3,020 | 1,920 | 8,051 | 1,642 | 11,466 | 1,633 | 15,813 |
| $500,000 under $1,000,000 | 2,647 | 144,021 | 424 | 1,435 | 249 | 2,463 | 206 | 3,434 | 214 | 5,067 |
| $1,000,000 or more | 1,030 | 157,826 | 221 | 2,068 | 109 | 3,621 | 96 | 5,314 | 58 | 3,612 |
| Returns under $5,000 | 1,394,451 | 778,147 | 12,872 | 311 | 43,224 | 2,256 | 38,347 | 3,568 | 70,548 | 10,065 |
| Returns $5,000 under $10,000 | 6,489,847 | 4,660,444 | 9,069 | 452 | 79,184 | 8,710 | 201,772 | 39,603 | 377,183 | 107,103 |
| Returns $10,000 under $15,000 | 7,919,848 | 8,199,333 | 4,633 | 443 | 49,616 | 9,902 | 156,923 | 49,751 | 369,001 | 161,279 |
| Returns $15,000 or more | 11,031,704 | 22,528,160 | 28,822 | 16,191 | 139,481 | 97,719 | 281,162 | 249,523 | 565,279 | 570,309 |

| Size of adjusted gross income | Taxes deducted as a percent of adjusted gross income--Continued | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 4 under 5 percent | | 5 under 6 percent | | 6 under 7 percent | | 7 under 8 percent | | 8 under 9 percent | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) |
| Total | 2,082,281 | 1,554,478 | 2,665,460 | 2,427,645 | 3,129,553 | 3,395,698 | 3,301,164 | 4,032,402 | 2,970,418 | 4,128,255 |
| $1 under $1,000 | - | - | (*) | (*) | 3,579 | 259 | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | | | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 7,772 | 948 | 9,518 | 1,379 | 8,256 | 1,553 | 15,409 | 2,745 | 9,824 | 2,281 |
| $3,000 under $4,000 | 22,135 | 3,614 | 12,981 | 2,666 | 11,438 | 2,683 | 18,637 | 5,039 | 11,563 | 3,596 |
| $4,000 under $5,000 | 29,130 | 5,974 | 39,753 | 9,952 | 56,055 | 16,690 | 26,633 | 9,056 | 42,785 | 16,229 |
| $5,000 under $6,000 | 49,244 | 11,996 | 71,356 | 21,653 | 56,092 | 20,049 | 85,123 | 35,790 | 71,833 | 34,118 |
| $6,000 under $7,000 | 86,311 | 25,689 | 91,088 | 32,787 | 84,308 | 36,119 | 89,857 | 43,906 | 70,116 | 39,009 |
| $7,000 under $8,000 | 112,082 | 37,997 | 136,731 | 56,305 | 128,848 | 62,191 | 141,566 | 79,627 | 105,202 | 66,258 |
| $8,000 under $9,000 | 153,297 | 58,849 | 171,141 | 79,711 | 185,136 | 102,632 | 189,958 | 121,673 | 146,477 | 106,487 |
| $9,000 under $10,000 | 159,041 | 68,080 | 170,857 | 88,821 | 175,054 | 107,943 | 207,895 | 148,219 | 153,950 | 123,605 |
| $10,000 under $11,000 | 137,947 | 65,481 | 189,883 | 109,385 | 188,038 | 128,413 | 199,204 | 156,310 | 188,627 | 168,743 |
| $11,000 under $12,000 | 156,990 | 81,741 | 187,649 | 118,084 | 215,220 | 160,605 | 215,953 | 185,233 | 188,670 | 184,198 |
| $12,000 under $13,000 | 140,247 | 79,808 | 156,983 | 108,724 | 206,308 | 167,693 | 200,333 | 187,476 | 185,224 | 196,324 |
| $13,000 under $14,000 | 107,034 | 64,916 | 164,476 | 121,883 | 193,660 | 170,502 | 190,085 | 192,767 | 211,213 | 241,150 |
| $14,000 under $15,000 | 107,394 | 70,868 | 140,088 | 111,786 | 180,153 | 170,633 | 195,723 | 213,837 | 183,092 | 226,311 |
| $15,000 under $20,000 | 387,091 | 301,691 | 557,245 | 530,037 | 728,221 | 819,213 | 786,823 | 1,018,583 | 749,745 | 1,099,445 |
| $20,000 under $25,000 | 184,361 | 185,181 | 264,166 | 325,110 | 355,180 | 512,292 | 388,484 | 645,840 | 352,133 | 661,374 |
| $25,000 under $30,000 | 86,733 | 106,909 | 105,873 | 159,023 | 147,241 | 260,261 | 162,530 | 331,192 | 133,703 | 308,850 |
| $30,000 under $50,000 | 96,409 | 165,703 | 133,830 | 273,013 | 148,975 | 356,521 | 138,275 | 381,795 | 128,243 | 396,473 |
| $50,000 under $100,000 | 46,387 | 138,847 | 50,357 | 183,691 | 49,685 | 211,896 | 39,652 | 192,297 | 31,266 | 172,946 |
| $100,000 under $200,000 | 8,980 | 52,874 | 8,517 | 60,318 | 6,806 | 56,833 | 5,600 | 53,726 | 4,664 | 51,578 |
| $200,000 under $500,000 | 1,498 | 18,536 | 1,320 | 20,189 | 1,133 | 20,392 | 951 | 19,799 | 802 | 19,153 |
| $500,000 under $1,000,000 | 164 | 4,945 | 182 | 6,524 | 128 | 5,607 | 93 | 4,777 | 80 | 4,491 |
| $1,000,000 or more | 47 | 3,682 | 56 | 6,486 | 39 | 4,718 | 22 | 2,560 | 37 | 5,477 |
| Returns under $5,000 | 61,024 | 10,685 | 63,662 | 14,115 | 79,328 | 21,185 | 63,037 | 16,995 | 65,341 | 22,266 |
| Returns $5,000 under $10,000 | 559,975 | 202,610 | 641,173 | 279,277 | 629,438 | 328,933 | 714,399 | 429,214 | 547,578 | 369,476 |
| Returns $10,000 under $15,000 | 649,612 | 362,813 | 839,079 | 569,862 | 983,379 | 797,847 | 1,001,298 | 935,622 | 956,826 | 1,016,726 |
| Returns $15,000 or more | 811,670 | 978,369 | 1,121,546 | 1,564,391 | 1,437,408 | 2,247,734 | 1,522,430 | 2,650,569 | 1,400,673 | 2,719,786 |

Footnote at end of table.

Table 2.11--RETURNS WITH TAXES PAID DEDUCTION: TAXES DEDUCTED AS A PERCENT OF ADJUSTED GROSS INCOME BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Taxes deducted as a percent of adjusted gross income--Continued | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 9 under 10 percent | | 10 under 15 percent | | 15 under 20 percent | | 20 under 30 percent | | 30 under 40 percent | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) |
| Total | 2,416,664 | 3,766,105 | 5,784,926 | 10,629,062 | 1,219,448 | 2,859,304 | 572,910 | 1,330,620 | 158,517 | 370,278 |
| $1 under $1,000 | - | - | (*) | (*) | (*) | (*) | 3,469 | 849 | (*) | (*) |
| $1,000 under $2,000 | 1,744 | 410 | 17,377 | 4,085 | 7,499 | 1,857 | 12,610 | 4,868 | 18,509 | 11,110 |
| $2,000 under $3,000 | | | 27,847 | 9,202 | 34,626 | 16,224 | 37,111 | 23,160 | 24,296 | 20,516 |
| $3,000 under $4,000 | 17,664 | 5,892 | 71,211 | 31,190 | 48,072 | 29,358 | 91,169 | 75,973 | 32,782 | 40,038 |
| $4,000 under $5,000 | 31,199 | 13,265 | 140,665 | 78,533 | 100,109 | 78,791 | 72,062 | 77,668 | 19,191 | 28,657 |
| $5,000 under $6,000 | 48,793 | 25,643 | 202,940 | 137,389 | 109,416 | 102,698 | 77,227 | 99,834 | 22,616 | 41,758 |
| $6,000 under $7,000 | 62,818 | 39,732 | 250,156 | 195,669 | 101,754 | 112,122 | 59,504 | 88,888 | 5,426 | 10,891 |
| $7,000 under $8,000 | 76,422 | 54,333 | 328,318 | 298,493 | 111,893 | 143,731 | 41,046 | 72,832 | 7,759 | 19,957 |
| $8,000 under $9,000 | 101,969 | 82,880 | 338,276 | 341,305 | 92,602 | 134,176 | 38,220 | 74,115 | 7,181 | 21,061 |
| $9,000 under $10,000 | 141,736 | 127,849 | 384,920 | 438,028 | 78,129 | 126,746 | 25,534 | 52,582 | 3,722 | 11,423 |
| $10,000 under $11,000 | 135,725 | 135,595 | 389,716 | 487,603 | 70,864 | 125,187 | 17,458 | 41,764 | 2,281 | 8,074 |
| $11,000 under $12,000 | 190,958 | 208,213 | 373,824 | 509,492 | 56,163 | 108,891 | 12,339 | 33,059 | 2,019 | 7,549 |
| $12,000 under $13,000 | 160,715 | 191,108 | 374,968 | 552,025 | 47,334 | 99,216 | 9,021 | 26,230 | 912 | 3,865 |
| $13,000 under $14,000 | 156,847 | 200,823 | 338,637 | 535,075 | 45,451 | 103,542 | 7,404 | 22,782 | | |
| $14,000 under $15,000 | 150,878 | 207,512 | 318,304 | 537,836 | 32,658 | 79,901 | 7,233 | 24,845 | 1,462 | 6,978 |
| $15,000 under $20,000 | 615,813 | 1,005,533 | 1,143,803 | 2,290,077 | 115,646 | 335,415 | 21,159 | 84,575 | 5,225 | 30,430 |
| $20,000 under $25,000 | 276,095 | 579,104 | 500,322 | 1,294,542 | 52,046 | 191,703 | 10,551 | 54,150 | 547 | 4,160 |
| $25,000 under $30,000 | 116,265 | 298,970 | 229,091 | 736,565 | 27,163 | 123,724 | 6,044 | 38,420 | 513 | 4,830 |
| $30,000 under $50,000 | 100,672 | 348,979 | 253,638 | 1,122,712 | 48,899 | 308,946 | 11,739 | 103,991 | 2,141 | 25,973 |
| $50,000 under $100,000 | 25,622 | 159,782 | 81,597 | 649,941 | 29,154 | 331,546 | 8,216 | 130,406 | 1,085 | 25,260 |
| $100,000 under $200,000 | 3,918 | 48,455 | 13,977 | 223,086 | 6,906 | 155,147 | 2,628 | 82,046 | 470 | 21,495 |
| $200,000 under $500,000 | 697 | 18,377 | 2,741 | 93,816 | 1,726 | 83,948 | 922 | 62,359 | 147 | 14,473 |
| $500,000 under $1,000,000 | 85 | 5,293 | 356 | 29,208 | 240 | 27,705 | 178 | 28,938 | 24 | 5,174 |
| $1,000,000 or more | 29 | 8,357 | 137 | 32,979 | 93 | 38,600 | 66 | 26,286 | 13 | 6,554 |
| Returns under $5,000 | 50,607 | 19,566 | 259,205 | 123,221 | 191,311 | 126,361 | 216,421 | 182,518 | 94,974 | 100,372 |
| Returns $5,000 under $10,000 | 431,738 | 330,439 | 1,504,610 | 1,410,885 | 493,794 | 619,472 | 241,531 | 388,250 | 46,704 | 105,090 |
| Returns $10,000 under $15,000 | 795,123 | 943,251 | 1,795,449 | 2,622,030 | 252,470 | 516,737 | 53,455 | 148,680 | 6,674 | 26,466 |
| Returns $15,000 or more | 1,139,196 | 2,472,849 | 2,225,662 | 6,472,926 | 281,873 | 1,596,733 | 61,503 | 611,172 | 10,165 | 138,349 |

| Size of adjusted gross income | Taxes deducted as a percent of adjusted gross income--Continued | | | |
|---|---|---|---|---|
| | 40 under 50 percent | | 50 percent or more | |
| | Number of returns | Amount | Number of returns | Amount |
| | (31) | (32) | (33) | (34) |
| Total | 38,432 | 128,899 | 68,961 | 216,155 |
| $1 under $1,000 | (*) | (*) | 16,484 | 14,076 |
| $1,000 under $2,000 | 3,251 | 2,344 | 19,985 | 22,817 |
| $2,000 under $3,000 | 4,498 | 4,819 | 16,294 | 32,281 |
| $3,000 under $4,000 | 7,357 | 12,206 | 2,359 | 5,195 |
| $4,000 under $5,000 | 7,954 | 15,386 | 5,030 | 15,044 |
| $5,000 under $6,000 | 3,548 | 8,888 | 761 | 3,567 |
| $6,000 under $7,000 | 2,191 | 6,355 | 507 | 2,518 |
| $7,000 under $8,000 | 1,723 | 5,933 | 2,117 | 8,398 |
| $8,000 under $9,000 | (*) | (*) | 218 | 1,214 |
| $9,000 under $10,000 | (*) | (*) | 372 | 3,027 |
| $10,000 under $11,000 | 3,792 | 18,847 | (*) | (*) |
| $11,000 under $12,000 | | | 845 | 5,766 |
| $12,000 under $13,000 | | | 144 | 1,236 |
| $13,000 under $14,000 | 487 | 2,752 | (*) | (*) |
| $14,000 under $15,000 | | | 1,033 | 9,213 |
| $15,000 under $20,000 | 294 | 2,346 | 1,287 | 24,608 |
| $20,000 under $25,000 | 131 | 1,309 | 636 | 13,080 |
| $25,000 under $30,000 | (*) | (*) | 46 | 926 |
| $30,000 under $50,000 | 1,040 | 17,718 | 434 | 9,892 |
| $50,000 under $100,000 | 350 | 10,509 | 189 | 7,633 |
| $100,000 under $200,000 | 99 | 5,895 | 137 | 13,795 |
| $200,000 under $500,000 | 44 | 5,531 | 56 | 11,070 |
| $500,000 under $1,000,000 | 10 | 2,872 | 14 | 6,086 |
| $1,000,000 or more | 3 | 2,909 | 4 | 4,604 |
| Returns under $5,000 | 24,398 | 35,251 | 60,152 | 89,412 |
| Returns $5,000 under $10,000 | 7,724 | 22,205 | 3,975 | 18,725 |
| Returns $10,000 under $15,000 | 4,279 | 21,599 | 2,031 | 16,324 |
| Returns $15,000 or more | 2,031 | 49,845 | 2,803 | 91,695 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Amount detail may not add to total because of rounding.

Table 2.12—RETURNS WITH TAXES PAID DEDUCTION: SIZE OF DEDUCTION BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Taxes paid deduction | | Size of deduction | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | $1 under $100 | | $100 under $200 | | $200 under $300 | | $300 under $400 | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Total | 26,835,850 | 36,166,086 | 139,967 | 8,844 | 387,773 | 60,774 | 712,753 | 180,855 | 1,153,099 | 406,198 |
| $1 under $1,000 | 31,644 | 16,134 | 10,167 | 582 | 3,886 | 523 | 3,884 | 1,031 | (*) | (*) |
| $1,000 under $2,000 | 92,425 | 48,001 | 10,899 | 621 | 6,807 | 1,099 | 20,540 | 5,157 | 8,743 | 3,075 |
| $2,000 under $3,000 | 217,944 | 116,548 | 18,645 | 794 | 34,769 | 5,148 | 30,864 | 7,465 | 19,247 | 6,928 |
| $3,000 under $4,000 | 398,354 | 222,218 | 21,933 | 1,272 | 55,587 | 7,926 | 39,280 | 9,677 | 45,296 | 15,476 |
| $4,000 under $5,000 | 654,084 | 375,247 | 27,227 | 1,567 | 63,650 | 9,821 | 92,894 | 23,261 | 90,121 | 31,378 |
| $5,000 under $6,000 | 888,348 | 557,240 | 15,029 | 1,091 | 59,938 | 9,633 | 92,325 | 23,156 | 114,197 | 39,635 |
| $6,000 under $7,000 | 998,330 | 650,426 | 15,940 | 1,243 | 37,139 | 6,025 | 88,038 | 22,502 | 141,094 | 49,531 |
| $7,000 under $8,000 | 1,350,636 | 939,850 | 11,973 | 1,078 | 48,263 | 8,009 | 90,364 | 22,755 | 165,456 | 57,972 |
| $8,000 under $9,000 | 1,598,735 | 1,169,952 | 1,777 | 121 | 30,863 | 4,757 | 83,988 | 21,640 | 178,193 | 63,370 |
| $9,000 under $10,000 | 1,653,798 | 1,342,977 | | | 11,828 | 2,024 | 47,604 | 12,593 | 128,850 | 45,787 |
| $10,000 under $11,000 | 1,667,555 | 1,483,436 | (*) | (*) | 10,689 | 1,740 | 28,096 | 7,332 | 80,142 | 28,343 |
| $11,000 under $12,000 | 1,736,985 | 1,654,757 | (*) | (*) | 7,357 | 1,199 | 28,155 | 7,261 | 49,610 | 17,649 |
| $12,000 under $13,000 | 1,594,586 | 1,662,352 | (*) | (*) | 4,041 | 727 | 10,688 | 2,712 | 28,845 | 10,372 |
| $13,000 under $14,000 | 1,516,335 | 1,698,773 | (*) | (*) | 5,331 | 885 | 11,197 | 2,872 | 25,090 | 8,927 |
| $14,000 under $15,000 | 1,404,387 | 1,700,015 | (*) | (*) | | | 5,327 | 1,356 | 18,065 | 6,520 |
| $15,000 under $20,000 | 5,511,910 | 7,754,608 | 2,468 | 146 | 5,287 | 894 | 24,486 | 6,211 | 37,422 | 13,296 |
| $20,000 under $25,000 | 2,581,963 | 4,599,122 | | | 1,096 | 146 | 9,020 | 2,343 | 10,134 | 3,565 |
| $25,000 under $30,000 | 1,124,862 | 2,457,836 | | | (*) | (*) | 2,777 | 705 | 4,349 | 1,547 |
| $30,000 under $50,000 | 1,235,600 | 3,693,037 | | | 592 | 102 | 2,802 | 713 | 5,215 | 1,767 |
| $50,000 under $100,000 | 464,743 | 2,388,614 | 325 | 18 | (*) | (*) | 391 | 105 | 1,580 | 557 |
| $100,000 under $200,000 | 89,985 | 907,103 | | | 42 | 7 | (*) | (*) | 149 | 53 |
| $200,000 under $500,000 | 18,964 | 425,993 | 4 | (1) | 11 | 2 | 3 | 1 | 29 | 11 |
| $500,000 under $1,000,000 | 2,647 | 144,021 | 2 | (1) | - | - | - | - | 2 | 1 |
| $1,000,000 or more | 1,030 | 157,826 | - | - | - | - | - | - | 2 | 1 |
| Returns under $5,000 | 1,394,451 | 778,147 | 88,871 | 4,835 | 164,699 | 24,516 | 187,462 | 46,591 | 164,675 | 57,294 |
| Returns $5,000 under $10,000 | 6,489,847 | 4,660,444 | 44,719 | 3,534 | 188,031 | 30,448 | 402,319 | 102,645 | 727,790 | 256,294 |
| Returns $10,000 under $15,000 | 7,919,848 | 8,199,333 | (*) | (*) | 27,418 | 4,551 | 83,463 | 21,532 | 201,752 | 71,811 |
| Returns $15,000 or more | 11,031,704 | 22,528,160 | 2,799 | 164 | 7,625 | 1,258 | 39,509 | 10,085 | 58,882 | 20,796 |

| Size of adjusted gross income | Size of deduction—Continued | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | $400 under $500 | | $500 under $750 | | $750 under $1,000 | | $1,000 under $1,500 | | $1,500 under $2,000 | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) |
| Total | 1,403,821 | 633,445 | 4,217,056 | 2,648,292 | 4,298,397 | 3,753,162 | 6,927,148 | 8,535,327 | 3,767,915 | 6,478,557 |
| $1 under $1,000 | (*) | (*) | 2,726 | 1,740 | 3,610 | 3,040 | 1,641 | 2,024 | (*) | (*) |
| $1,000 under $2,000 | 6,877 | 3,117 | 19,046 | 12,320 | 7,456 | 6,727 | 9,597 | 11,204 | 2,388 | 4,433 |
| $2,000 under $3,000 | 25,426 | 11,658 | 45,525 | 27,860 | 20,952 | 17,713 | 10,815 | 12,517 | 4,908 | 8,142 |
| $3,000 under $4,000 | 47,326 | 21,142 | 80,815 | 51,352 | 61,784 | 53,482 | 36,685 | 44,525 | 8,605 | 14,624 |
| $4,000 under $5,000 | 68,999 | 31,173 | 135,248 | 82,082 | 94,474 | 80,679 | 60,302 | 71,262 | 13,790 | 24,222 |
| $5,000 under $6,000 | 134,296 | 59,788 | 217,356 | 133,956 | 125,674 | 108,954 | 90,411 | 107,745 | 28,253 | 47,016 |
| $6,000 under $7,000 | 140,604 | 63,709 | 266,582 | 167,808 | 156,672 | 135,011 | 118,702 | 142,645 | 27,440 | 45,884 |
| $7,000 under $8,000 | 176,601 | 78,756 | 377,599 | 230,805 | 231,795 | 199,558 | 191,870 | 227,432 | 33,982 | 55,644 |
| $8,000 under $9,000 | 183,665 | 83,020 | 510,892 | 316,793 | 320,637 | 279,719 | 211,949 | 252,820 | 59,076 | 99,723 |
| $9,000 under $10,000 | 167,488 | 75,782 | 483,361 | 303,581 | 384,274 | 332,258 | 343,323 | 408,515 | 68,740 | 118,970 |
| $10,000 under $11,000 | 124,517 | 56,045 | 447,593 | 280,574 | 427,711 | 371,314 | 424,930 | 509,249 | 95,771 | 161,624 |
| $11,000 under $12,000 | 100,534 | 45,639 | 410,465 | 258,869 | 450,097 | 391,816 | 535,715 | 639,806 | 117,422 | 195,873 |
| $12,000 under $13,000 | 63,961 | 29,324 | 304,657 | 193,039 | 402,265 | 351,725 | 578,278 | 703,043 | 162,206 | 274,253 |
| $13,000 under $14,000 | 39,898 | 18,290 | 220,933 | 141,736 | 334,220 | 292,880 | 628,584 | 765,119 | 192,453 | 323,318 |
| $14,000 under $15,000 | 23,745 | 10,870 | 163,916 | 105,504 | 282,264 | 249,298 | 605,051 | 750,020 | 233,275 | 396,373 |
| $15,000 under $20,000 | 70,436 | 31,879 | 397,042 | 254,471 | 733,046 | 647,907 | 2,145,920 | 2,697,539 | 1,435,298 | 2,461,416 |
| $20,000 under $25,000 | 15,636 | 7,057 | 82,696 | 53,359 | 170,830 | 151,284 | 636,221 | 814,290 | 825,122 | 1,437,458 |
| $25,000 under $30,000 | 6,054 | 2,722 | 23,427 | 15,009 | 47,441 | 41,820 | 163,843 | 207,338 | 261,283 | 460,316 |
| $30,000 under $50,000 | 4,039 | 1,817 | 22,420 | 14,433 | 34,697 | 30,436 | 106,189 | 133,849 | 163,597 | 289,031 |
| $50,000 under $100,000 | 1,692 | 754 | 3,972 | 2,514 | 7,522 | 6,677 | 24,098 | 30,544 | 28,291 | 49,558 |
| $100,000 under $200,000 | 338 | 152 | 656 | 408 | 852 | 755 | 2,636 | 3,350 | 3,363 | 5,876 |
| $200,000 under $500,000 | 78 | 35 | 114 | 70 | 112 | 98 | 345 | 436 | 421 | 738 |
| $500,000 under $1,000,000 | 9 | 4 | 10 | 6 | 11 | 10 | 34 | 44 | 42 | 74 |
| $1,000,000 or more | 3 | 1 | 5 | 3 | 1 | 1 | 9 | 11 | 5 | 9 |
| Returns under $5,000 | 150,227 | 67,801 | 283,360 | 175,353 | 188,276 | 161,641 | 119,040 | 141,532 | 31,875 | 55,403 |
| Returns $5,000 under $10,000 | 802,654 | 361,055 | 1,855,790 | 1,152,943 | 1,219,052 | 1,055,500 | 956,255 | 1,139,157 | 217,491 | 367,238 |
| Returns $10,000 under $15,000 | 352,655 | 160,168 | 1,547,564 | 979,722 | 1,896,557 | 1,657,032 | 2,772,558 | 3,367,236 | 801,127 | 1,351,441 |
| Returns $15,000 or more | 98,285 | 44,422 | 530,342 | 340,273 | 994,512 | 878,988 | 3,079,295 | 3,887,401 | 2,717,422 | 4,704,475 |

Table 2.12--RETURNS WITH TAXES PAID DEDUCTION: SIZE OF DEDUCTION BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Size of deduction--Continued | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | $2,000 under $2,500 | | $2,500 under $3,000 | | $3,000 under $4,000 | | $4,000 under $5,000 | | $5,000 or more | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) |
| Total | 1,676,020 | 3,711,062 | 785,440 | 2,136,524 | 684,789 | 2,338,942 | 260,398 | 1,155,429 | 421,274 | 4,118,682 |
| $1 under $1,000 | | | (*) | (*) | | | (*) | (*) | 37 | 300 |
| $1,000 under $2,000 | 5,317 | 11,656 | (*) | (*) | 2,564 | 8,060 | - | - | | |
| $2,000 under $3,000 | | | - | - | | | (*) | (*) | 281 | 1,820 |
| $3,000 under $4,000 | | | (*) | (*) | | | (*) | (*) | 38 | 423 |
| $4,000 under $5,000 | 2,820 | 5,901 | (*) | (*) | (*) | (*) | (*) | (*) | | |
| $5,000 under $6,000 | 7,869 | 16,805 | (*) | (*) | 1,574 | 5,024 | - | - | 126 | 1,529 |
| $6,000 under $7,000 | 3,449 | 7,256 | 1,335 | 3,701 | | | | | 202 | 1,337 |
| $7,000 under $8,000 | 16,182 | 35,309 | (*) | (*) | 5,968 | 20,637 | 550 | 2,487 | (*) | (*) |
| $8,000 under $9,000 | 8,847 | 19,204 | 6,604 | 18,133 | (*) | (*) | | | 187 | 1,077 |
| $9,000 under $10,000 | 12,481 | 26,825 | 1,527 | 4,202 | 2,924 | 9,194 | | | 201 | 2,174 |
| $10,000 under $11,000 | 16,609 | 36,954 | 4,429 | 12,004 | 1,973 | 6,540 | 3,884 | 17,802 | (*) | (*) |
| $11,000 under $12,000 | 25,351 | 54,979 | 5,964 | 15,972 | 4,043 | 13,478 | | | 845 | 5,766 |
| $12,000 under $13,000 | 28,398 | 62,665 | 6,159 | 16,709 | 2,953 | 10,223 | 564 | 2,515 | 1,140 | 6,738 |
| $13,000 under $14,000 | 46,336 | 101,862 | 10,480 | 27,948 | 3,558 | 11,908 | | | 303 | 1,660 |
| $14,000 under $15,000 | 48,692 | 106,129 | 12,206 | 33,231 | 6,348 | 21,993 | 1,503 | 6,883 | 1,419 | 11,436 |
| $15,000 under $20,000 | 460,760 | 1,008,317 | 131,484 | 354,179 | 52,818 | 174,691 | 10,013 | 44,183 | 7,123 | 59,574 |
| $20,000 under $25,000 | 495,811 | 1,099,819 | 208,761 | 565,494 | 103,726 | 347,995 | 14,351 | 62,033 | 7,797 | 54,225 |
| $25,000 under $30,000 | 262,996 | 589,134 | 167,542 | 457,069 | 146,150 | 497,106 | 25,190 | 109,857 | 12,369 | 75,077 |
| $30,000 under $50,000 | 199,380 | 449,933 | 184,383 | 505,483 | 261,579 | 903,036 | 131,442 | 583,116 | 119,155 | 779,316 |
| $50,000 under $100,000 | 31,070 | 70,098 | 36,099 | 99,340 | 76,408 | 268,192 | 65,103 | 291,579 | 188,238 | 1,568,673 |
| $100,000 under $200,000 | 3,154 | 7,098 | 3,070 | 8,429 | 6,109 | 21,460 | 6,593 | 29,716 | 62,970 | 829,791 |
| $200,000 under $500,000 | 445 | 1,000 | 404 | 1,112 | 750 | 2,617 | 699 | 3,145 | 15,549 | 416,729 |
| $500,000 under $1,000,000 | 38 | 84 | 40 | 108 | 86 | 300 | 64 | 285 | 2,309 | 143,106 |
| $1,000,000 or more | 15 | 34 | 8 | 22 | 24 | 83 | 18 | 81 | 940 | 157,579 |
| Returns under $5,000 | 8,137 | 17,557 | (*) | (*) | 4,853 | 15,260 | (*) | (*) | 356 | 2,544 |
| Returns $5,000 under $10,000 | 48,828 | 105,399 | 12,215 | 33,350 | 13,411 | 44,060 | 550 | 2,487 | 742 | 6,334 |
| Returns $10,000 under $15,000 | 165,386 | 362,590 | 39,238 | 105,864 | 18,875 | 64,142 | 5,951 | 27,200 | 3,726 | 25,734 |
| Returns $15,000 or more | 1,453,669 | 3,225,516 | 731,791 | 1,991,235 | 647,650 | 2,215,481 | 253,473 | 1,123,995 | 416,450 | 4,084,069 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1] Less than $500.
NOTE: Amount detail may not add to total because of rounding.

Table 2.13—RETURNS WITH CONTRIBUTIONS: CONTRIBUTIONS DEDUCTION BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Number of returns with contributions deduction | Adjusted gross income | Total itemized deductions | Contributions | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Total | Cash | | Other than cash | | Carryover from prior years | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| All returns, total | 25,780,072 | 422,982,946 | 93,278,158 | 13,208,491 | 25,694,523 | 11,585,349 | 3,662,681 | 1,411,635 | 58,797 | 211,508 |
| $1 under $1,000 | 27,376 | 15,862 | 58,145 | 5,632 | 27,125 | 4,829 | 3,164 | 623 | (*) | (*) |
| $1,000 under $2,000 | 77,484 | 126,760 | 142,571 | 20,346 | 75,245 | 17,072 | 5,523 | 301 | (*) | (*) |
| $2,000 under $3,000 | 188,259 | 486,538 | 340,575 | 54,119 | 185,972 | 52,890 | 14,337 | 623 | 2,308 | 607 |
| $3,000 under $4,000 | 355,543 | 1,264,410 | 691,366 | 100,777 | 352,802 | 97,173 | 36,623 | 3,153 | } | |
| $4,000 under $5,000 | 589,721 | 2,673,648 | 1,197,318 | 159,596 | 585,388 | 153,387 | 56,052 | 6,006 | } 7,014 | 653 |
| $5,000 under $6,000 | 824,406 | 4,554,702 | 1,735,177 | 248,915 | 821,105 | 230,240 | 102,447 | 15,906 | 3,586 | 2,769 |
| $6,000 under $7,000 | 923,414 | 6,027,548 | 2,022,425 | 278,237 | 920,056 | 270,549 | 68,102 | 7,595 | (*) | (*) |
| $7,000 under $8,000 | 1,260,322 | 9,452,143 | 2,947,079 | 344,612 | 1,253,620 | 332,803 | 138,672 | 10,543 | 3,346 | 1,266 |
| $8,000 under $9,000 | 1,475,827 | 12,578,521 | 3,492,014 | 473,168 | 1,472,754 | 450,240 | 176,467 | 19,784 | } | |
| $9,000 under $10,000 | 1,584,634 | 15,054,812 | 4,023,673 | 505,079 | 1,579,666 | 482,813 | 190,566 | 22,081 | } 5,597 | 3,330 |
| $10,000 under $11,000 | 1,595,955 | 16,756,962 | 4,193,909 | 522,603 | 1,591,738 | 503,465 | 187,134 | 17,883 | 2,895 | 1,255 |
| $11,000 under $12,000 | 1,674,734 | 19,246,948 | 4,747,382 | 559,009 | 1,668,369 | 535,657 | 233,369 | 22,903 | 1,398 | 449 |
| $12,000 under $13,000 | 1,526,613 | 19,081,518 | 4,633,567 | 536,353 | 1,522,520 | 516,732 | 195,976 | 19,211 | (*) | (*) |
| $13,000 under $14,000 | 1,476,492 | 19,900,184 | 4,684,273 | 575,076 | 1,473,792 | 547,356 | 193,974 | 27,166 | 1,949 | 554 |
| $14,000 under $15,000 | 1,362,699 | 19,742,601 | 4,495,469 | 534,298 | 1,359,419 | 511,664 | 187,575 | 20,672 | (*) | (*) |
| $15,000 under $20,000 | 5,399,792 | 93,132,134 | 19,331,715 | 2,341,722 | 5,384,624 | 2,235,106 | 810,185 | 100,634 | 7,902 | 5,983 |
| $20,000 under $25,000 | 2,542,237 | 56,350,588 | 10,692,615 | 1,406,391 | 2,534,528 | 1,323,169 | 450,955 | 78,972 | 3,340 | 4,249 |
| $25,000 under $30,000 | 1,108,881 | 30,160,167 | 5,555,156 | 781,583 | 1,104,894 | 723,410 | 222,699 | 52,648 | 2,879 | 5,524 |
| $30,000 under $50,000 | 1,217,709 | 45,213,150 | 8,196,558 | 1,278,427 | 1,214,486 | 1,119,410 | 254,324 | 131,297 | 4,325 | 27,720 |
| $50,000 under $100,000 | 456,994 | 30,274,379 | 5,404,998 | 975,514 | 455,820 | 795,352 | 99,739 | 149,179 | 2,869 | 30,983 |
| $100,000 under $200,000 | 88,701 | 11,606,375 | 2,290,064 | 538,572 | 88,445 | 341,407 | 25,570 | 159,379 | 1,586 | 37,786 |
| $200,000 under $500,000 | 18,649 | 5,255,195 | 1,244,015 | 393,182 | 18,554 | 180,357 | 7,327 | 174,250 | 787 | 38,575 |
| $500,000 under $1,000,000 | 2,614 | 1,756,730 | 475,927 | 189,132 | 2,597 | 70,047 | 1,300 | 100,281 | 198 | 18,804 |
| $1,000,000 or more | 1,016 | 2,271,071 | 682,167 | 386,148 | 1,004 | 90,221 | 601 | 270,545 | 105 | 25,383 |
| Taxable returns, total | 24,687,229 | 416,872,551 | 89,320,366 | 12,761,007 | 24,609,503 | 11,173,628 | 3,541,983 | 1,389,915 | 46,158 | 197,464 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $1,000 under $2,000 | 11,088 | 18,863 | 5,698 | 895 | 10,836 | 876 | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 49,091 | 130,084 | 61,502 | 10,155 | 49,043 | 10,044 | (*) | (*) | (*) | (*) |
| $3,000 under $4,000 | 175,249 | 629,008 | 277,099 | 55,352 | 174,495 | 53,185 | 19,297 | 1,861 | (*) | (*) |
| $4,000 under $5,000 | 394,278 | 1,796,874 | 685,307 | 100,050 | 390,018 | 95,450 | 39,272 | 4,560 | (*) | (*) |
| $5,000 under $6,000 | 688,697 | 3,809,386 | 1,291,277 | 191,595 | 686,070 | 179,589 | 80,313 | 11,778 | } | |
| $6,000 under $7,000 | 823,930 | 5,382,546 | 1,695,626 | 241,912 | 821,073 | 235,307 | 61,477 | 6,596 | } 3,179 | 572 |
| $7,000 under $8,000 | 1,179,576 | 8,845,422 | 2,554,593 | 313,064 | 1,173,126 | 303,390 | 130,066 | 9,341 | } | |
| $8,000 under $9,000 | 1,422,395 | 12,122,649 | 3,255,233 | 446,851 | 1,419,322 | 424,882 | 166,941 | 18,825 | } | |
| $9,000 under $10,000 | 1,545,766 | 14,684,214 | 3,818,263 | 470,762 | 1,540,798 | 449,122 | 184,128 | 21,502 | } 5,537 | 3,282 |
| $10,000 under $11,000 | 1,579,228 | 16,581,499 | 4,107,720 | 513,993 | 1,575,111 | 495,924 | 184,589 | 17,121 | } | |
| $11,000 under $12,000 | 1,661,270 | 19,092,863 | 4,658,391 | 551,617 | 1,654,905 | 529,098 | 230,857 | 22,197 | } 4,919 | 1,669 |
| $12,000 under $13,000 | 1,515,087 | 18,938,801 | 4,553,726 | 530,268 | 1,510,994 | 510,778 | 194,190 | 19,091 | } | |
| $13,000 under $14,000 | 1,468,860 | 19,797,798 | 4,607,162 | 569,844 | 1,466,160 | 542,353 | 192,592 | 26,956 | 1,848 | 535 |
| $14,000 under $15,000 | 1,358,394 | 19,680,420 | 4,447,688 | 531,491 | 1,355,114 | 509,121 | 185,789 | 20,407 | (*) | (*) |
| $15,000 under $20,000 | 5,387,609 | 92,927,080 | 19,157,118 | 2,330,336 | 5,372,441 | 2,224,813 | 807,974 | 100,037 | 7,711 | 5,486 |
| $20,000 under $25,000 | 2,537,633 | 56,248,096 | 10,616,975 | 1,396,948 | 2,529,924 | 1,314,500 | 450,214 | 78,757 | 2,963 | 3,691 |
| $25,000 under $30,000 | 1,105,233 | 30,060,089 | 5,482,070 | 776,081 | 1,101,246 | 718,653 | 222,151 | 52,400 | 2,775 | 5,027 |
| $30,000 under $50,000 | 1,215,332 | 45,125,447 | 8,118,042 | 1,262,884 | 1,212,109 | 1,108,904 | 253,469 | 128,246 | 3,921 | 25,735 |
| $50,000 under $100,000 | 455,661 | 30,185,013 | 5,318,482 | 967,510 | 454,489 | 789,701 | 99,445 | 147,639 | 2,789 | 30,169 |
| $100,000 under $200,000 | 88,417 | 11,569,191 | 2,249,248 | 535,163 | 88,169 | 339,616 | 25,496 | 158,815 | 1,555 | 36,732 |
| $200,000 under $500,000 | 18,572 | 5,233,783 | 1,220,776 | 390,501 | 18,477 | 178,906 | 7,303 | 173,552 | 779 | 38,043 |
| $500,000 under $1,000,000 | 2,601 | 1,748,579 | 465,881 | 188,205 | 2,584 | 69,518 | 1,296 | 99,887 | 197 | 18,801 |
| $1,000,000 or more | 1,012 | 2,262,816 | 671,970 | 385,467 | 1,000 | 89,839 | 599 | 270,251 | 104 | 25,377 |
| Total nontaxable returns | 1,092,843 | 6,110,397 | 3,957,791 | 447,482 | 1,085,020 | 411,719 | 120,698 | 21,718 | 12,639 | 14,045 |
| All returns, summary: | | | | | | | | | | |
| Returns under $5,000 | 1,238,383 | 4,567,218 | 2,429,974 | 340,470 | 1,226,532 | 325,351 | 115,699 | 10,705 | 11,389 | 4,413 |
| Returns $5,000 under $10,000 | 6,068,603 | 47,667,727 | 14,220,368 | 1,850,010 | 6,047,201 | 1,766,644 | 676,254 | 75,908 | 12,876 | 7,458 |
| Returns $10,000 under $15,000 | 7,636,493 | 94,728,213 | 22,754,600 | 2,727,339 | 7,615,838 | 2,614,873 | 998,028 | 107,835 | 10,541 | 4,630 |
| Returns $15,000 or more | 10,836,593 | 276,019,788 | 53,873,215 | 8,290,672 | 10,804,952 | 6,878,480 | 1,872,700 | 1,217,185 | 23,991 | 195,007 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

NOTE: Amount detail may not add to total because of rounding.

Table 2.14--RETURNS WITH CONTRIBUTIONS DEDUCTION: CONTRIBUTIONS DEDUCTION AS A PERCENT OF ADJUSTED GROSS INCOME BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Contributions deduction | | Contributions deduction as a percent of adjusted gross income | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Under 1 percent | | 1 under 2 percent | | 2 under 3 percent | | 3 under 4 percent | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Total | 25,780,072 | 13,208,491 | 6,318,941 | 605,531 | 6,480,007 | 1,642,327 | 4,627,976 | 1,831,898 | 2,540,991 | 1,369,782 |
| $1 under $1,000 | 27,376 | 5,632 | 3,677 | 32 | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 77,484 | 20,346 | | | (*) | (*) | 5,420 | 221 | 9,741 | 543 |
| $2,000 under $3,000 | 188,259 | 54,119 | 11,572 | 228 | 22,960 | 880 | 15,536 | 1,015 | 16,275 | 1,555 |
| $3,000 under $4,000 | 355,543 | 100,777 | 36,633 | 770 | 39,490 | 2,112 | 28,624 | 2,592 | 25,503 | 3,191 |
| $4,000 under $5,000 | 589,721 | 159,596 | 57,298 | 1,302 | 84,612 | 5,522 | 97,246 | 11,295 | 80,918 | 12,657 |
| $5,000 under $6,000 | 824,406 | 248,915 | 114,869 | 3,797 | 114,144 | 9,770 | 141,690 | 19,833 | 72,787 | 14,237 |
| $6,000 under $7,000 | 923,414 | 278,237 | 171,179 | 6,223 | 150,586 | 14,666 | 164,039 | 27,158 | 110,830 | 25,321 |
| $7,000 under $8,000 | 1,260,322 | 344,612 | 271,308 | 10,994 | 266,272 | 29,428 | 239,948 | 44,477 | 142,882 | 36,890 |
| $8,000 under $9,000 | 1,475,827 | 473,168 | 299,657 | 13,070 | 351,465 | 43,939 | 245,253 | 52,500 | 179,940 | 52,541 |
| $9,000 under $10,000 | 1,584,634 | 505,079 | 385,435 | 19,496 | 371,230 | 51,609 | 269,291 | 63,240 | 158,269 | 51,792 |
| $10,000 under $11,000 | 1,595,955 | 522,603 | 376,074 | 21,574 | 407,916 | 64,005 | 314,772 | 82,146 | 150,520 | 54,440 |
| $11,000 under $12,000 | 1,674,734 | 559,009 | 411,122 | 25,705 | 438,371 | 74,660 | 318,163 | 90,498 | 179,052 | 70,899 |
| $12,000 under $13,000 | 1,526,613 | 536,353 | 434,639 | 28,971 | 371,712 | 68,626 | 270,104 | 83,067 | 148,482 | 63,891 |
| $13,000 under $14,000 | 1,476,492 | 575,076 | 398,599 | 28,097 | 380,380 | 75,580 | 271,609 | 89,624 | 141,001 | 66,059 |
| $14,000 under $15,000 | 1,362,699 | 534,298 | 363,265 | 28,755 | 373,970 | 79,677 | 252,810 | 88,919 | 121,466 | 60,146 |
| $15,000 under $20,000 | 5,399,792 | 2,341,722 | 1,469,504 | 135,699 | 1,544,062 | 396,899 | 1,027,487 | 432,406 | 508,448 | 302,320 |
| $20,000 under $25,000 | 2,542,237 | 1,406,391 | 703,890 | 86,205 | 760,222 | 250,134 | 460,266 | 249,864 | 221,901 | 169,609 |
| $25,000 under $30,000 | 1,108,881 | 781,583 | 295,328 | 44,831 | 325,318 | 131,058 | 206,863 | 138,525 | 106,657 | 99,947 |
| $30,000 under $50,000 | 1,217,709 | 1,278,427 | 340,136 | 70,523 | 335,429 | 180,925 | 216,153 | 196,842 | 116,119 | 148,434 |
| $50,000 under $100,000 | 456,994 | 975,514 | 136,930 | 48,236 | 117,351 | 112,463 | 67,764 | 109,633 | 39,821 | 90,992 |
| $100,000 under $200,000 | 88,701 | 538,572 | 29,978 | 19,239 | 18,450 | 34,458 | 10,582 | 33,546 | 6,641 | 30,066 |
| $200,000 under $500,000 | 18,649 | 393,182 | 6,594 | 7,852 | 2,817 | 11,176 | 1,552 | 10,396 | 1,028 | 9,838 |
| $500,000 under $1,000,000 | 2,614 | 189,132 | 905 | 2,132 | 245 | 2,253 | 159 | 2,515 | 106 | 2,481 |
| $1,000,000 or more | 1,016 | 386,148 | 349 | 1,800 | 76 | 2,414 | 36 | 1,521 | 29 | 1,865 |
| Returns under $5,000 | 1,238,383 | 340,470 | 109,180 | 2,332 | 149,991 | 8,587 | 149,435 | 15,188 | 135,012 | 18,013 |
| Returns $5,000 under $10,000 | 6,068,603 | 1,850,010 | 1,242,448 | 53,580 | 1,253,697 | 1 49,413 | 1,060,221 | 207,208 | 664,708 | 180,782 |
| Returns $10,000 under $15,000 | 7,636,493 | 2,727,339 | 1,983,699 | 133,102 | 1,972,349 | 362,548 | 1,427,458 | 434,253 | 740,521 | 315,436 |
| Returns $15,000 or more | 10,836,593 | 8,290,672 | 2,983,614 | 416,518 | 3,103,970 | 1,121,780 | 1,990,862 | 1,175,248 | 1,000,750 | 855,552 |

| Size of adjusted gross income | Contributions deduction as a percent of adjusted gross income--Continued | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 4 under 5 percent | | 5 under 6 percent | | 6 under 7 percent | | 7 under 8 percent | | 8 under 9 percent | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) |
| Total | 1,494,351 | 1,010,089 | 911,396 | 732,931 | 663,357 | 619,228 | 495,851 | 532,377 | 404,901 | 409,222 |
| $1 under $1,000 | 7,334 | 523 | (*) | (*) | (*) | (*) | (*) | (*) | 1,721 | 169 |
| $1,000 under $2,000 | | | 1,452 | 134 | 5,728 | 648 | (*) | (*) | | |
| $2,000 under $3,000 | 18,905 | 2,283 | 7,648 | 1,044 | 11,963 | 1,990 | 5,851 | 1,080 | 11,383 | 2,307 |
| $3,000 under $4,000 | 40,786 | 6,631 | 31,300 | 6,197 | 21,914 | 4,949 | 15,518 | 4,171 | 18,544 | 5,512 |
| $4,000 under $5,000 | 35,113 | 7,299 | 38,348 | 9,486 | 35,705 | 10,355 | 21,535 | 7,162 | 19,120 | 7,398 |
| $5,000 under $6,000 | 85,618 | 21,430 | 80,270 | 24,338 | 41,966 | 15,166 | 20,978 | 8,478 | 15,775 | 7,293 |
| $6,000 under $7,000 | 69,964 | 20,463 | 44,771 | 15,829 | 25,185 | 10,763 | 32,598 | 15,745 | 37,772 | 20,913 |
| $7,000 under $8,000 | 88,019 | 29,688 | 54,749 | 22,373 | 42,376 | 20,659 | 18,637 | 10,332 | 16,833 | 10,665 |
| $8,000 under $9,000 | 104,388 | 38,993 | 40,159 | 18,912 | 38,088 | 21,011 | 29,660 | 19,145 | 30,724 | 22,044 |
| $9,000 under $10,000 | 98,023 | 40,631 | 52,985 | 27,288 | 54,030 | 33,454 | 56,587 | 40,258 | 28,953 | 23,417 |
| $10,000 under $11,000 | 88,456 | 41,329 | 59,090 | 33,582 | 39,065 | 26,506 | 30,173 | 23,599 | 25,620 | 23,055 |
| $11,000 under $12,000 | 78,366 | 40,095 | 53,017 | 33,299 | 42,207 | 31,561 | 41,755 | 36,403 | 18,041 | 17,564 |
| $12,000 under $13,000 | 79,796 | 44,291 | 47,608 | 32,314 | 36,526 | 29,654 | 31,868 | 29,859 | 21,043 | 22,635 |
| $13,000 under $14,000 | 76,759 | 46,244 | 49,634 | 36,602 | 25,080 | 21,624 | 21,313 | 21,816 | 23,210 | 26,309 |
| $14,000 under $15,000 | 73,891 | 47,833 | 40,324 | 31,805 | 30,473 | 28,577 | 21,898 | 23,753 | 17,840 | 21,856 |
| $15,000 under $20,000 | 267,785 | 206,541 | 147,546 | 138,660 | 99,917 | 110,935 | 73,521 | 94,782 | 63,721 | 92,105 |
| $20,000 under $25,000 | 128,660 | 126,713 | 72,382 | 87,207 | 49,853 | 71,708 | 32,398 | 53,899 | 26,506 | 49,629 |
| $25,000 under $30,000 | 56,138 | 68,341 | 33,744 | 49,799 | 23,452 | 41,265 | 13,452 | 27,228 | 10,437 | 24,091 |
| $30,000 under $50,000 | 66,418 | 110,536 | 36,068 | 71,169 | 26,527 | 64,345 | 16,259 | 44,491 | 10,457 | 32,937 |
| $50,000 under $100,000 | 24,916 | 73,439 | 16,644 | 59,817 | 10,133 | 43,097 | 8,662 | 43,538 | 5,588 | 31,754 |
| $100,000 under $200,000 | 4,223 | 24,474 | 2,771 | 19,887 | 2,133 | 18,112 | 1,565 | 15,161 | 1,253 | 14,045 |
| $200,000 under $500,000 | 699 | 8,635 | 538 | 8,145 | 462 | 8,537 | 345 | 7,338 | 308 | 7,675 |
| $500,000 under $1,000,000 | 76 | 2,237 | 77 | 2,817 | 57 | 2,466 | 51 | 2,618 | 40 | 2,294 |
| $1,000,000 or more | 18 | 1,440 | 20 | 2,214 | 15 | 1,817 | 11 | 1,431 | 12 | 3,555 |
| Returns under $5,000 | 102,138 | 16,736 | 78,999 | 16,873 | 75,812 | 17,971 | 44,120 | 12,503 | 50,768 | 15,387 |
| Returns $5,000 under $10,000 | 446,012 | 151,205 | 272,934 | 108,740 | 201,645 | 101,053 | 158,460 | 93,958 | 130,057 | 84,332 |
| Returns $10,000 under $15,000 | 397,268 | 219,792 | 249,673 | 167,601 | 173,351 | 137,922 | 147,007 | 135,430 | 105,754 | 111,419 |
| Returns $15,000 or more | 548,933 | 622,355 | 309,790 | 439,717 | 212,549 | 362,281 | 146,264 | 290,485 | 118,322 | 258,084 |

Footnote at end of table.

Table 2.14--RETURNS WITH CONTRIBUTIONS DEDUCTION: CONTRIBUTIONS DEDUCTION AS A PERCENT OF ADJUSTED GROSS INCOME BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Contributions deduction as a percent of adjusted gross income--Continued | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 9 under 10 percent | | 10 under 15 percent | | 15 under 20 percent | | 20 percent | | Over 20 under 30 percent | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) |
| Total | 359,777 | 451,180 | 924,451 | 1,472,436 | 267,602 | 588,769 | 19,992 | 70,946 | 126,659 | 551,290 |
| $1 under $1,000 | - | - | (*) | (*) | (*) | (*) | | | 1,152 | 130 |
| $1,000 under $2,000 | (*) | (*) | 8,853 | 1,871 | 7,792 | 2,317 | 3,885 | 1,948 | 4,240 | 1,886 |
| $2,000 under $3,000 | 9,217 | 2,223 | 18,660 | 5,913 | 16,344 | 6,997 | | | 7,998 | 4,959 |
| $3,000 under $4,000 | 13,299 | 4,325 | 42,338 | 18,476 | 13,783 | 8,345 | | | 6,400 | 6,296 |
| $4,000 under $5,000 | 23,470 | 10,083 | 51,953 | 28,445 | 21,288 | 16,816 | (*) | (*) | 12,236 | 14,112 |
| $5,000 under $6,000 | 21,436 | 11,307 | 64,155 | 43,140 | 19,768 | 18,088 | 2,026 | 2,304 | 17,584 | 22,599 |
| $6,000 under $7,000 | 8,797 | 5,433 | 60,262 | 46,612 | 23,941 | 26,672 | 1,823 | 2,782 | 16,672 | 26,607 |
| $7,000 under $8,000 | 24,343 | 17,241 | 57,523 | 50,682 | 22,689 | 29,195 | | | 8,160 | 14,836 |
| $8,000 under $9,000 | 46,894 | 38,173 | 68,634 | 70,643 | 24,768 | 37,424 | 3,310 | 5,980 | 6,073 | 13,525 |
| $9,000 under $10,000 | 14,611 | 13,233 | 69,356 | 76,404 | 16,460 | 25,681 | | | 4,504 | 10,686 |
| $10,000 under $11,000 | 23,335 | 23,121 | 57,231 | 72,445 | 14,838 | 26,851 | (*) | (*) | 3,783 | 10,010 |
| $11,000 under $12,000 | 22,798 | 24,697 | 55,246 | 75,467 | 12,278 | 24,075 | 866 | 2,048 | 2,451 | 6,679 |
| $12,000 under $13,000 | 19,808 | 23,627 | 49,928 | 73,042 | 10,332 | 21,179 | (*) | (*) | 4,076 | 12,878 |
| $13,000 under $14,000 | 19,209 | 24,638 | 52,112 | 83,378 | 8,684 | 19,868 | (*) | (*) | 3,178 | 10,024 |
| $14,000 under $15,000 | 17,855 | 24,755 | 39,572 | 67,692 | 4,980 | 12,141 | (*) | (*) | 2,860 | 10,557 |
| $15,000 under $20,000 | 47,809 | 76,779 | 118,054 | 234,575 | 19,005 | 55,318 | 1,605 | 5,806 | 6,983 | 27,986 |
| $20,000 under $25,000 | 21,905 | 46,347 | 46,411 | 123,125 | 9,720 | 37,433 | 978 | 3,325 | 4,720 | 25,896 |
| $25,000 under $30,000 | 7,581 | 19,786 | 18,789 | 59,025 | 4,159 | 19,749 | (*) | (*) | 3,771 | 26,062 |
| $30,000 under $50,000 | 9,311 | 33,025 | 26,229 | 116,717 | 6,759 | 44,007 | 823 | 6,359 | 3,833 | 35,691 |
| $50,000 under $100,000 | 4,144 | 26,738 | 12,551 | 102,700 | 4,706 | 55,085 | 529 | 7,391 | 3,032 | 53,015 |
| $100,000 under $200,000 | 1,061 | 13,482 | 3,475 | 55,797 | 1,726 | 40,887 | 297 | 8,693 | 1,819 | 62,635 |
| $200,000 under $500,000 | 260 | 6,926 | 1,025 | 35,370 | 613 | 30,195 | 116 | 7,209 | 843 | 64,410 |
| $500,000 under $1,000,000 | 41 | 2,516 | 161 | 13,684 | 119 | 14,447 | 28 | 3,733 | 195 | 34,907 |
| $1,000,000 or more | 15 | 2,263 | 55 | 17,105 | 49 | 15,527 | 10 | 3,386 | 96 | 54,904 |
| Returns under $5,000 | 48,564 | 17,094 | 123,682 | 54,833 | 62,008 | 34,946 | 4,974 | 2,919 | 32,026 | 27,384 |
| Returns $5,000 under $10,000 | 116,081 | 85,388 | 319,930 | 287,480 | 107,626 | 137,059 | 7,159 | 11,066 | 52,993 | 88,253 |
| Returns $10,000 under $15,000 | 103,005 | 120,838 | 254,089 | 372,024 | 51,112 | 104,113 | 3,097 | 7,904 | 16,348 | 50,147 |
| Returns $15,000 or more | 92,127 | 227,862 | 226,750 | 758,096 | 46,856 | 312,648 | 4,762 | 49,057 | 25,292 | 385,507 |

| Size of adjusted gross income | Contributions deduction as a percent of adjusted gross income--Continued | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 30 percent | | Over 30 under 40 percent | | 40 under 50 percent | | 50 percent | | Over 50 percent | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) |
| Total | 14,758 | 147,074 | 63,090 | 396,208 | 32,426 | 302,317 | 12,345 | 264,438 | 21,201 | 150,447 |
| $1 under $1,000 | | | (*) | (*) | (*) | (*) | 1,448 | 311 | 8,282 | 3,895 |
| $1,000 under $2,000 | 7,089 | 5,253 | 9,529 | 5,102 | 924 | 503 | 399 | 422 | 2,949 | 3,956 |
| $2,000 under $3,000 | | | 4,662 | 4,094 | 1,859 | 2,208 | | | (*) | (*) |
| $3,000 under $4,000 | | | 9,815 | 12,038 | 7,339 | 10,651 | 485 | 821 | (*) | (*) |
| $4,000 under $5,000 | (*) | (*) | 6,414 | 9,632 | (*) | (*) | (*) | (*) | (*) | (*) |
| $5,000 under $6,000 | (*) | (*) | 5,318 | 11,039 | 4,545 | 12,514 | 828 | 2,351 | | |
| $6,000 under $7,000 | (*) | (*) | 3,554 | 8,282 | 511 | 1,530 | | | 676 | 2,691 |
| $7,000 under $8,000 | (*) | (*) | (*) | (*) | 1,335 | 4,660 | | | | |
| $8,000 under $9,000 | - | - | 2,980 | 9,491 | 4,413 | 16,783 | 206 | 784 | | |
| $9,000 under $10,000 | (*) | (*) | (*) | (*) | | | | | (*) | (*) |
| $10,000 under $11,000 | (*) | (*) | 2,457 | 8,692 | 1,845 | 8,371 | 1,301 | 7,152 | - | - |
| $11,000 under $12,000 | (*) | (*) | | | | | | | - | - |
| $12,000 under $13,000 | (*) | (*) | | | | | (*) | (*) | (*) | (*) |
| $13,000 under $14,000 | (*) | (*) | 3,172 | 14,600 | 1,147 | 6,404 | (*) | (*) | - | - |
| $14,000 under $15,000 | (*) | (*) | | | | | (*) | (*) | (*) | (*) |
| $15,000 under $20,000 | | | 1,403 | 8,714 | 1,001 | 8,008 | 1,175 | 10,218 | | |
| $20,000 under $25,000 | 1,186 | 7,046 | 698 | 5,609 | 720 | 7,536 | 855 | 9,768 | 228 | 6,198 |
| $25,000 under $30,000 | | | 1,456 | 14,549 | 764 | 9,093 | (*) | (*) | | |
| $30,000 under $50,000 | 353 | 4,859 | 2,588 | 34,260 | 1,604 | 30,866 | 2,517 | 47,555 | | |
| $50,000 under $100,000 | 515 | 11,239 | 2,014 | 50,874 | 624 | 18,668 | 1,064 | 36,608 | 29 | 2,511 |
| $100,000 under $200,000 | 375 | 15,831 | 1,212 | 55,454 | 545 | 34,323 | 572 | 40,199 | | |
| $200,000 under $500,000 | 278 | 25,613 | 592 | 60,358 | 266 | 35,861 | 291 | 43,435 | 22 | 4,213 |
| $500,000 under $1,000,000 | 90 | 18,603 | 108 | 25,025 | 64 | 20,699 | 72 | 24,690 | 20 | 9,012 |
| $1,000,000 or more | 60 | 46,567 | 48 | 44,427 | 57 | 72,372 | 32 | 33,832 | 28 | 77,708 |
| Returns under $5,000 | 7,389 | 5,652 | 30,686 | 30,931 | 12,985 | 14,630 | 2,943 | 2,911 | 17,671 | 25,580 |
| Returns $5,000 under $10,000 | 3,371 | 7,118 | 16,656 | 42,716 | 10,804 | 35,487 | 1,034 | 3,136 | 2,767 | 22,037 |
| Returns $10,000 under $15,000 | (*) | (*) | 5,629 | 23,292 | 2,992 | 14,775 | 1,564 | 9,009 | (*) | (*) |
| Returns $15,000 or more | 2,857 | 129,758 | 10,119 | 299,271 | 5,645 | 237,426 | 6,804 | 249,383 | 327 | 99,643 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Amount detail may not add to total because of rounding.

Table 2.15—RETURNS WITH CONTRIBUTIONS DEDUCTION: SIZE OF DEDUCTION BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Contributions deduction | | Size of deduction | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | $1 under $100 | | $100 under $200 | | $200 under $300 | | $300 under $400 | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Total | 25,780,072 | 13,208,491 | 4,521,543 | 233,604 | 5,214,161 | 754,993 | 4,185,400 | 1,025,002 | 3,105,980 | 1,069,246 |
| $1 under $1,000 | 27,376 | 5,632 | 11,903 | 459 | 6,777 | 997 | 3,452 | 790 | (*) | (*) |
| $1,000 under $2,000 | 77,484 | 20,346 | 28,829 | 1,452 | 13,491 | 1,861 | 9,490 | 2,410 | 6,854 | 2,438 |
| $2,000 under $3,000 | 188,259 | 54,119 | 55,839 | 2,624 | 58,285 | 8,001 | 23,562 | 5,579 | 18,511 | 6,577 |
| $3,000 under $4,000 | 355,543 | 100,777 | 91,607 | 4,122 | 94,618 | 13,961 | 61,237 | 14,659 | 38,413 | 12,665 |
| $4,000 under $5,000 | 589,721 | 159,596 | 149,459 | 7,511 | 177,526 | 24,529 | 84,853 | 20,457 | 57,584 | 19,628 |
| $5,000 under $6,000 | 824,406 | 248,915 | 184,135 | 8,956 | 224,081 | 31,254 | 151,868 | 37,627 | 100,250 | 34,193 |
| $6,000 under $7,000 | 923,414 | 278,237 | 241,194 | 11,856 | 240,367 | 35,228 | 157,663 | 38,080 | 71,562 | 24,228 |
| $7,000 under $8,000 | 1,260,322 | 344,612 | 345,539 | 17,346 | 343,619 | 48,902 | 230,007 | 55,147 | 116,750 | 40,712 |
| $8,000 under $9,000 | 1,475,827 | 473,168 | 349,985 | 17,678 | 378,949 | 53,705 | 271,590 | 66,495 | 154,272 | 52,460 |
| $9,000 under $10,000 | 1,584,634 | 505,079 | 395,337 | 20,444 | 388,762 | 55,954 | 270,490 | 66,229 | 159,019 | 54,850 |
| $10,000 under $11,000 | 1,595,955 | 522,603 | 334,069 | 17,308 | 398,004 | 57,692 | 312,949 | 76,223 | 182,241 | 61,872 |
| $11,000 under $12,000 | 1,674,734 | 559,009 | 324,697 | 16,575 | 409,330 | 59,385 | 315,147 | 76,968 | 214,673 | 73,463 |
| $12,000 under $13,000 | 1,526,613 | 536,353 | 335,851 | 17,932 | 327,161 | 47,843 | 261,772 | 64,267 | 183,780 | 62,929 |
| $13,000 under $14,000 | 1,476,492 | 575,076 | 279,334 | 14,604 | 316,951 | 46,615 | 259,301 | 64,214 | 188,563 | 65,215 |
| $14,000 under $15,000 | 1,362,699 | 534,298 | 219,554 | 11,677 | 294,993 | 43,161 | 242,223 | 59,286 | 187,272 | 64,054 |
| $15,000 under $20,000 | 5,399,792 | 2,341,722 | 762,605 | 40,310 | 945,602 | 138,728 | 903,421 | 221,776 | 807,492 | 279,301 |
| $20,000 under $25,000 | 2,542,237 | 1,406,391 | 252,005 | 13,894 | 359,940 | 52,705 | 371,394 | 91,694 | 341,335 | 118,509 |
| $25,000 under $30,000 | 1,108,881 | 781,583 | 81,041 | 4,584 | 118,479 | 17,417 | 124,680 | 30,974 | 132,224 | 45,768 |
| $30,000 under $50,000 | 1,217,709 | 1,278,427 | 63,814 | 3,507 | 93,613 | 13,687 | 105,160 | 25,961 | 114,558 | 39,748 |
| $50,000 under $100,000 | 456,994 | 975,514 | 12,917 | 676 | 20,888 | 2,983 | 22,178 | 5,450 | 24,947 | 8,577 |
| $100,000 under $200,000 | 88,701 | 538,572 | 1,593 | 78 | 2,315 | 328 | 2,597 | 629 | 2,679 | 920 |
| $200,000 under $500,000 | 18,649 | 393,182 | 213 | 10 | 362 | 51 | 323 | 77 | 328 | 112 |
| $500,000 under $1,000,000 | 2,614 | 189,132 | 19 | 1 | 38 | 5 | 35 | 8 | 23 | 8 |
| $1,000,000 or more | 1,016 | 386,148 | 4 | (1) | 10 | 1 | 8 | 2 | 7 | 2 |
| Returns under $5,000 | 1,238,383 | 340,470 | 337,637 | 16,168 | 350,697 | 49,349 | 182,594 | 43,895 | 124,005 | 42,325 |
| Returns $5,000 under $10,000 | 6,068,603 | 1,850,010 | 1,516,190 | 76,280 | 1,575,778 | 225,043 | 1,081,618 | 263,578 | 601,853 | 206,444 |
| Returns $10,000 under $15,000 | 7,636,493 | 2,727,339 | 1,493,505 | 78,097 | 1,746,439 | 254,696 | 1,391,392 | 340,959 | 956,529 | 327,532 |
| Returns $15,000 or more | 10,836,593 | 8,290,672 | 1,174,211 | 63,061 | 1,541,247 | 225,906 | 1,529,796 | 376,572 | 1,423,593 | 492,946 |

| Size of adjusted gross income | Size of deduction—Continued | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | $400 under $500 | | $500 under $750 | | $750 under $1,000 | | $1,000 under $1,500 | | $1,500 under $2,000 | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) |
| Total | 1,978,899 | 879,864 | 2,796,990 | 1,702,537 | 1,424,755 | 1,226,331 | 1,327,714 | 1,612,885 | 571,579 | 977,312 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | } 1,092 | 976 | 2,098 | 3,097 | } (*) | (*) |
| $1,000 under $2,000 | 9,880 | 4,566 | 6,029 | 3,673 | | | | | (*) | (*) |
| $2,000 under $3,000 | 9,818 | 4,548 | 11,505 | 7,288 | 3,895 | 3,429 | 2,587 | 3,059 | (*) | (*) |
| $3,000 under $4,000 | 21,891 | 9,978 | 20,278 | 12,067 | 2,787 | 2,306 | 21,039 | 25,149 | 3,600 | 5,665 |
| $4,000 under $5,000 | 36,379 | 16,030 | 47,409 | 28,362 | 17,850 | 15,395 | 12,739 | 16,327 | (*) | (*) |
| $5,000 under $6,000 | 33,443 | 15,024 | 64,418 | 39,544 | 33,284 | 28,183 | 19,865 | 24,243 | 3,138 | 5,153 |
| $6,000 under $7,000 | 49,793 | 22,354 | 80,520 | 48,394 | 42,213 | 35,914 | 22,028 | 27,437 | 11,705 | 19,632 |
| $7,000 under $8,000 | 50,460 | 22,504 | 82,607 | 50,784 | 47,919 | 41,774 | 26,869 | 32,718 | 10,869 | 18,598 |
| $8,000 under $9,000 | 59,216 | 26,142 | 101,847 | 62,959 | 80,934 | 68,526 | 47,306 | 55,907 | 20,260 | 33,193 |
| $9,000 under $10,000 | 90,289 | 39,732 | 136,564 | 86,359 | 63,161 | 54,684 | 61,342 | 71,579 | 11,367 | 18,793 |
| $10,000 under $11,000 | 90,648 | 40,234 | 123,341 | 74,168 | 62,371 | 54,094 | 63,345 | 76,048 | 18,083 | 30,828 |
| $11,000 under $12,000 | 115,726 | 51,036 | 119,025 | 72,395 | 77,680 | 66,881 | 70,147 | 85,324 | 19,544 | 33,253 |
| $12,000 under $13,000 | 114,987 | 50,828 | 129,815 | 78,069 | 64,355 | 55,764 | 72,690 | 88,345 | 25,770 | 42,889 |
| $13,000 under $14,000 | 110,176 | 49,261 | 144,983 | 87,628 | 49,602 | 41,937 | 80,086 | 98,750 | 27,259 | 46,383 |
| $14,000 under $15,000 | 115,112 | 51,228 | 134,033 | 81,613 | 58,233 | 49,854 | 65,368 | 79,620 | 34,063 | 58,069 |
| $15,000 under $20,000 | 546,533 | 243,047 | 687,871 | 415,848 | 289,321 | 248,572 | 246,274 | 300,755 | 131,130 | 226,226 |
| $20,000 under $25,000 | 275,405 | 122,295 | 424,518 | 256,437 | 198,349 | 171,261 | 163,701 | 197,678 | 69,758 | 120,380 |
| $25,000 under $30,000 | 116,006 | 51,605 | 213,895 | 131,330 | 120,480 | 103,606 | 104,714 | 127,305 | 41,017 | 70,665 |
| $30,000 under $50,000 | 105,951 | 47,317 | 203,462 | 125,473 | 156,097 | 135,153 | 164,313 | 199,787 | 83,624 | 142,852 |
| $50,000 under $100,000 | 23,589 | 10,538 | 56,351 | 34,980 | 48,244 | 42,056 | 69,755 | 85,606 | 46,157 | 79,925 |
| $100,000 under $200,000 | 2,540 | 1,131 | 6,582 | 4,050 | 6,041 | 5,232 | 10,047 | 12,425 | 7,481 | 12,971 |
| $200,000 under $500,000 | 298 | 133 | 884 | 541 | 751 | 651 | 1,255 | 1,546 | 1,070 | 1,860 |
| $500,000 under $1,000,000 | 21 | 9 | 73 | 45 | 79 | 68 | 101 | 124 | 84 | 145 |
| $1,000,000 or more | 8 | 4 | 17 | 10 | 17 | 15 | 45 | 56 | 20 | 34 |
| Returns under $5,000 | 78,698 | 35,442 | 86,184 | 51,909 | 25,624 | 22,106 | 38,463 | 47,632 | 9,180 | 15,463 |
| Returns $5,000 under $10,000 | 283,201 | 125,756 | 465,956 | 288,040 | 267,511 | 229,081 | 177,410 | 211,885 | 57,339 | 95,370 |
| Returns $10,000 under $15,000 | 546,649 | 242,587 | 651,197 | 393,873 | 312,241 | 268,530 | 351,636 | 428,087 | 124,719 | 211,422 |
| Returns $15,000 or more | 1,070,351 | 476,079 | 1,593,653 | 968,714 | 819,379 | 706,615 | 760,205 | 925,282 | 380,341 | 655,059 |

Footnotes at end of table.

Table 2.15—RETURNS WITH CONTRIBUTIONS DEDUCTION: SIZE OF DEDUCTION BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Size of deduction—Continued | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | $2,000 under $2,500 | | $2,500 under $3,000 | | $3,000 under $4,000 | | $4,000 under $5,000 | | $5,000 or more | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) |
| Total | 227,879 | 504,711 | 128,260 | 350,042 | 115,146 | 393,923 | 58,734 | 260,281 | 123,032 | 2,217,744 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | - | - | (*) | (*) | (*) | (*) | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | (*) | (*) | - | - |
| $3,000 under $4,000 | - | - | (*) | (*) | - | - | - | - | - | - |
| $4,000 under $5,000 | 2,824 | 6,171 | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | 4,638 | 9,990 | 5,035 | 13,933 | (*) | (*) | - | - | - | - |
| $6,000 under $7,000 | 5,309 | 11,849 | 3,463 | 9,436 | 448 | 1,569 | (*) | (*) | (*) | (*) |
| $7,000 under $8,000 | 1,301 | 2,850 | | | 1,498 | 5,296 | (*) | (*) | (*) | (*) |
| $8,000 under $9,000 | 1,999 | 4,436 | 3,919 | 10,536 | 5,712 | 19,293 | 2,684 | 10,948 | (*) | (*) |
| $9,000 under $10,000 | 3,365 | 7,966 | | | | | | | (*) | (*) |
| $10,000 under $11,000 | 3,411 | 7,273 | 2,813 | 7,753 | 2,282 | 7,649 | 2,359 | 10,476 | 452 | 2,424 |
| $11,000 under $12,000 | 5,646 | 12,475 | 3,652 | 10,026 | | | | | 869 | 4,836 |
| $12,000 under $13,000 | 5,499 | 11,865 | | | 2,927 | 9,736 | 4,078 | 18,188 | (*) | (*) |
| $13,000 under $14,000 | 9,861 | 21,366 | 2,991 | 8,091 | 2,657 | 8,484 | | | 1,235 | 6,926 |
| $14,000 under $15,000 | 5,983 | 13,118 | 1,977 | 5,609 | 2,806 | 10,331 | | | (*) | (*) |
| $15,000 under $20,000 | 44,192 | 97,730 | 14,470 | 39,356 | 14,038 | 47,787 | 2,580 | 11,404 | 4,263 | 30,882 |
| $20,000 under $25,000 | 39,063 | 87,032 | 22,377 | 61,257 | 12,586 | 43,026 | 6,205 | 27,445 | 5,601 | 42,777 |
| $25,000 under $30,000 | 18,830 | 41,588 | 16,420 | 44,721 | 10,148 | 34,919 | 2,192 | 9,765 | 8,755 | 67,335 |
| $30,000 under $50,000 | 38,226 | 84,606 | 23,129 | 62,702 | 26,043 | 88,750 | 15,618 | 69,238 | 24,101 | 239,644 |
| $50,000 under $100,000 | 30,273 | 67,729 | 22,026 | 60,219 | 25,603 | 88,008 | 15,178 | 67,913 | 38,888 | 420,853 |
| $100,000 under $200,000 | 6,289 | 14,058 | 4,927 | 13,513 | 6,801 | 23,589 | 4,864 | 21,753 | 23,945 | 427,894 |
| $200,000 under $500,000 | 842 | 1,881 | 736 | 2,019 | 1,191 | 4,134 | 859 | 3,835 | 9,537 | 376,331 |
| $500,000 under $1,000,000 | 79 | 178 | 52 | 145 | 121 | 425 | 75 | 342 | 1,814 | 187,630 |
| $1,000,000 or more | 21 | 47 | 17 | 48 | 31 | 104 | 24 | 106 | 787 | 385,719 |
| Returns under $5,000 | 3,052 | 6,675 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Returns $5,000 under $10,000 | 16,612 | 37,091 | 12,417 | 33,905 | 7,909 | 26,969 | 2,715 | 11,074 | (*) | (*) |
| Returns $10,000 under $15,000 | 30,400 | 66,099 | 11,433 | 31,480 | 10,672 | 36,199 | 6,437 | 28,665 | 3,244 | 19,112 |
| Returns $15,000 or more | 177,815 | 394,849 | 104,154 | 283,980 | 96,562 | 330,742 | 47,595 | 211,802 | 117,691 | 2,179,065 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]Less than $500.

NOTE: Amount detail may not add to total because of rounding.

Table 2.16--RETURNS WITH INTEREST PAID DEDUCTION: INTEREST DEDUCTED BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Total | | | | Home mortgage | | Installment purchases | | Investment interest | | All other | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total itemized deductions | Interest deducted | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| All returns, total | 23,787,940 | 386,654,365 | 86,688,858 | 27,347,086 | 18,511,933 | 16,427,759 | 14,838,725 | 2,381,554 | 91,482 | 316,083 | 17,225,592 | 8,221,692 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 21,508 | 11,014 | 59,954 | 20,872 | 11,891 | 7,199 | 10,156 | 1,349 | | | 13,146 | 12,317 |
| $1,000 under $2,000 | 47,550 | 76,539 | 118,319 | 33,205 | 24,821 | 15,980 | 13,823 | 1,704 | 4,910 | 2,956 | 24,327 | 12,860 |
| $2,000 under $3,000 | 118,257 | 310,294 | 250,887 | 78,508 | 71,271 | 41,307 | 33,582 | 5,069 | | | 74,073 | 31,979 |
| $3,000 under $4,000 | 254,432 | 907,430 | 516,008 | 165,217 | 165,718 | 99,778 | 122,363 | 17,913 | | | 139,148 | 47,392 |
| $4,000 under $5,000 | 463,376 | 2,094,756 | 981,728 | 312,147 | 281,048 | 198,412 | 222,970 | 26,415 | (*) | (*) | 276,871 | 85,815 |
| $5,000 under $6,000 | 683,951 | 3,768,892 | 1,487,325 | 441,266 | 391,924 | 264,477 | 376,950 | 49,768 | | | 429,026 | 126,843 |
| $6,000 under $7,000 | 788,871 | 5,154,561 | 1,760,265 | 538,700 | 502,840 | 334,501 | 461,641 | 63,513 | 1,264 | 1,802 | 556,628 | 140,127 |
| $7,000 under $8,000 | 1,145,075 | 8,592,103 | 2,718,185 | 858,464 | 761,004 | 507,887 | 678,163 | 103,294 | | | 805,298 | 246,562 |
| $8,000 under $9,000 | 1,391,987 | 11,860,073 | 3,318,787 | 1,069,750 | 977,442 | 663,462 | 909,381 | 122,103 | | | 969,971 | 283,841 |
| $9,000 under $10,000 | 1,498,442 | 14,243,594 | 3,807,200 | 1,255,393 | 1,106,969 | 782,342 | 990,094 | 143,175 | (*) | (*) | 1,082,154 | 329,005 |
| $10,000 under $11,000 | 1,515,001 | 15,906,459 | 4,008,221 | 1,324,400 | 1,154,969 | 834,143 | 1,011,179 | 147,953 | 3,418 | 2,074 | 1,081,707 | 340,229 |
| $11,000 under $12,000 | 1,616,505 | 18,574,469 | 4,583,107 | 1,529,081 | 1,284,011 | 989,354 | 1,096,809 | 165,792 | 3,201 | 1,948 | 1,202,485 | 371,987 |
| $12,000 under $13,000 | 1,503,191 | 18,786,981 | 4,571,558 | 1,573,497 | 1,240,848 | 1,033,212 | 1,039,347 | 167,156 | (*) | (*) | 1,075,937 | 372,722 |
| $13,000 under $14,000 | 1,416,385 | 19,091,995 | 4,512,667 | 1,508,996 | 1,166,999 | 986,183 | 991,121 | 162,139 | 3,852 | 1,256 | 1,077,650 | 359,419 |
| $14,000 under $15,000 | 1,329,632 | 19,261,813 | 4,390,236 | 1,464,178 | 1,116,107 | 977,686 | 894,300 | 142,366 | 3,050 | 5,107 | 991,296 | 339,019 |
| $15,000 under $20,000 | 5,150,784 | 88,824,825 | 18,548,151 | 6,062,751 | 4,329,176 | 3,986,868 | 3,465,839 | 582,655 | 18,109 | 14,259 | 3,818,856 | 1,478,969 |
| $20,000 under $25,000 | 2,347,592 | 52,024,245 | 10,046,515 | 3,141,745 | 1,967,027 | 2,028,190 | 1,448,975 | 268,314 | 11,240 | 11,407 | 1,716,588 | 833,834 |
| $25,000 under $30,000 | 986,606 | 26,828,297 | 5,042,524 | 1,535,066 | 813,595 | 956,698 | 540,555 | 101,407 | 8,441 | 14,067 | 722,512 | 462,894 |
| $30,000 under $50,000 | 1,044,001 | 38,641,106 | 7,252,599 | 2,103,204 | 829,495 | 1,142,424 | 429,798 | 86,751 | 14,505 | 29,409 | 785,790 | 844,621 |
| $50,000 under $100,000 | 376,301 | 24,889,289 | 4,689,556 | 1,347,443 | 264,767 | 462,337 | 91,096 | 19,064 | 9,186 | 59,408 | 305,544 | 806,633 |
| $100,000 under $200,000 | 70,649 | 9,247,639 | 1,947,699 | 540,410 | 41,336 | 88,809 | 9,306 | 2,842 | 2,888 | 63,375 | 60,804 | 385,384 |
| $200,000 under $500,000 | 14,875 | 4,193,924 | 1,062,593 | 272,906 | 7,353 | 20,089 | 1,091 | 704 | 970 | 54,348 | 13,159 | 197,766 |
| $500,000 under $1,000,000 | 2,134 | 1,439,779 | 415,798 | 90,430 | 955 | 4,045 | 147 | 102 | 164 | 21,537 | 1,899 | 64,746 |
| $1,000,000 or more | 835 | 1,924,288 | 598,976 | 79,457 | 367 | 2,376 | 39 | 6 | 89 | 30,346 | 723 | 46,728 |
| Taxable returns, total | 22,897,876 | 381,365,921 | 83,198,724 | 26,127,770 | 17,861,620 | 15,801,964 | 14,410,077 | 2,305,863 | 87,130 | 272,501 | 16,633,501 | 7,747,442 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | (*) | (*) | | | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 4,833 | 7,850 | 3,681 | 1,841 | 2,231 | 404 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 29,108 | 78,888 | 40,171 | 12,686 | 12,583 | 5,537 | 9,622 | 848 | - | - | 23,193 | 6,301 |
| $3,000 under $4,000 | 126,705 | 453,239 | 202,396 | 59,688 | 79,374 | 36,825 | 63,933 | 6,537 | (*) | (*) | 67,415 | 16,214 |
| $4,000 under $5,000 | 301,755 | 1,371,082 | 539,339 | 151,376 | 157,814 | 88,067 | 142,563 | 15,047 | (*) | (*) | 167,803 | 46,758 |
| $5,000 under $6,000 | 563,093 | 3,106,998 | 1,079,460 | 309,030 | 305,822 | 182,494 | 320,961 | 40,621 | | | 346,850 | 85,789 |
| $6,000 under $7,000 | 698,476 | 4,567,626 | 1,458,369 | 428,282 | 425,807 | 260,748 | 403,254 | 54,199 | 924 | 1,139 | 492,887 | 112,784 |
| $7,000 under $8,000 | 1,063,900 | 7,983,280 | 2,337,492 | 745,194 | 699,019 | 445,886 | 626,014 | 89,736 | | | 743,493 | 209,453 |
| $8,000 under $9,000 | 1,344,269 | 11,452,685 | 3,105,944 | 999,808 | 939,435 | 615,475 | 884,028 | 118,052 | | | 935,436 | 265,937 |
| $9,000 under $10,000 | 1,464,326 | 13,918,319 | 3,643,902 | 1,189,481 | 1,078,668 | 749,792 | 971,074 | 140,552 | (*) | (*) | 1,054,028 | 298,690 |
| $10,000 under $11,000 | 1,498,055 | 15,729,688 | 3,925,117 | 1,291,463 | 1,141,312 | 816,860 | 1,004,054 | 146,504 | (*) | (*) | 1,068,519 | 326,114 |
| $11,000 under $12,000 | 1,604,070 | 18,432,426 | 4,509,893 | 1,503,182 | 1,274,123 | 974,188 | 1,089,436 | 163,748 | 3,201 | 1,948 | 1,195,143 | 363,298 |
| $12,000 under $13,000 | 1,491,985 | 18,648,450 | 4,492,261 | 1,547,391 | 1,231,888 | 1,019,704 | 1,031,990 | 166,346 | (*) | (*) | 1,067,132 | 360,935 |
| $13,000 under $14,000 | 1,409,249 | 18,996,351 | 4,439,219 | 1,491,379 | 1,161,186 | 977,676 | 988,501 | 161,535 | 3,852 | 1,256 | 1,072,420 | 350,912 |
| $14,000 under $15,000 | 1,325,382 | 19,200,916 | 4,349,998 | 1,453,178 | 1,112,412 | 972,008 | 893,875 | 142,259 | (*) | (*) | 987,979 | 333,904 |
| $15,000 under $20,000 | 5,140,785 | 88,655,432 | 18,395,629 | 6,005,928 | 4,321,304 | 3,965,929 | 3,461,708 | 581,290 | 17,938 | 13,914 | 3,811,353 | 1,444,795 |
| $20,000 under $25,000 | 2,343,190 | 51,926,966 | 9,964,145 | 3,112,260 | 1,964,454 | 2,023,184 | 1,447,983 | 268,074 | 11,167 | 10,555 | 1,712,782 | 810,448 |
| $25,000 under $30,000 | 983,806 | 26,751,968 | 4,995,019 | 1,510,171 | 811,868 | 952,535 | 539,907 | 101,191 | 8,342 | 11,931 | 720,311 | 444,514 |
| $30,000 under $50,000 | 1,041,847 | 38,561,492 | 7,184,008 | 2,071,998 | 828,546 | 1,140,321 | 429,255 | 86,626 | 14,209 | 20,480 | 783,759 | 824,570 |
| $50,000 under $100,000 | 374,933 | 24,797,713 | 4,598,501 | 1,307,388 | 263,955 | 460,074 | 90,854 | 19,002 | 9,004 | 48,270 | 304,374 | 780,042 |
| $100,000 under $200,000 | 70,352 | 9,208,624 | 1,904,549 | 519,315 | 41,182 | 87,970 | 9,255 | 2,776 | 2,833 | 58,217 | 60,536 | 370,353 |
| $200,000 under $500,000 | 14,797 | 4,172,179 | 1,039,064 | 258,096 | 7,319 | 19,914 | 1,089 | 704 | 938 | 47,625 | 13,095 | 189,854 |
| $500,000 under $1,000,000 | 2,121 | 1,431,628 | 405,752 | 86,739 | 952 | 4,017 | 146 | 101 | 163 | 20,979 | 1,887 | 61,642 |
| $1,000,000 or more | 829 | 1,912,118 | 584,594 | 71,790 | 366 | 2,356 | 39 | 6 | 85 | 25,743 | 718 | 43,684 |
| Total nontaxable returns | 890,064 | 5,288,444 | 3,490,132 | 1,219,316 | 650,313 | 625,793 | 428,648 | 75,693 | 4,352 | 43,580 | 592,091 | 474,251 |
| All returns, summary: | | | | | | | | | | | | |
| Returns under $5,000 | 905,123 | 3,400,034 | 1,926,896 | 609,949 | 554,749 | 362,676 | 402,894 | 52,449 | 7,219 | 4,461 | 527,565 | 190,363 |
| Returns $5,000 under $10,000 | 5,508,326 | 43,619,223 | 13,091,762 | 4,163,573 | 3,740,179 | 2,552,669 | 3,416,229 | 481,854 | 3,507 | 2,673 | 3,843,077 | 1,126,377 |
| Returns $10,000 under $15,000 | 7,380,714 | 91,621,716 | 22,065,788 | 7,400,152 | 5,962,934 | 4,820,578 | 5,032,756 | 785,406 | 15,164 | 10,792 | 5,429,075 | 1,783,376 |
| Returns $15,000 or more | 9,993,777 | 248,013,393 | 49,604,411 | 15,173,412 | 8,254,071 | 8,691,836 | 5,986,846 | 1,061,846 | 65,592 | 298,156 | 7,425,875 | 5,121,575 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Amount detail may not add to total because of rounding.

Table 2.17--RETURNS WITH INTEREST PAID DEDUCTION: INTEREST DEDUCTED AS A PERCENT OF ADJUSTED GROSS INCOME BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Interest deducted | | Interest deducted as a percent of adjusted gross income | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Under 1 percent | | 1 under 2 percent | | 2 under 3 percent | | 3 under 4 percent | |
| | Number of returns | Amounts | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Total | 23,787,940 | 27,347,086 | 1,654,150 | 171,074 | 1,780,603 | 504,614 | 1,791,470 | 840,649 | 1,844,045 | 1,178,686 |
| $1 under $1,000 | 21,508 | 20,872 | - | - | - | - | (*) | (*) | - | - |
| $1,000 under $2,000 | 47,550 | 33,205 | (*) | (*) | (*) | (*) | - | - | - | - |
| $2,000 under $3,000 | 118,257 | 78,508 | 5,485 | 98 | (*) | (*) | (*) | (*) | (*) | (*) |
| $3,000 under $4,000 | 254,432 | 165,217 | 13,866 | 303 | 18,553 | 908 | 15,483 | 1,409 | 13,890 | 1,746 |
| $4,000 under $5,000 | 463,376 | 312,147 | 42,813 | 1,023 | 24,460 | 1,610 | 14,972 | 1,744 | 16,133 | 2,523 |
| $5,000 under $6,000 | 683,951 | 441,266 | 56,864 | 1,711 | 53,500 | 4,199 | 51,018 | 7,159 | 37,042 | 7,024 |
| $6,000 under $7,000 | 788,871 | 538,700 | 53,991 | 2,000 | 69,219 | 6,678 | 49,168 | 7,926 | 46,473 | 10,729 |
| $7,000 under $8,000 | 1,145,075 | 858,464 | 58,469 | 2,355 | 83,325 | 9,583 | 70,369 | 13,334 | 77,788 | 20,350 |
| $8,000 under $9,000 | 1,391,987 | 1,069,750 | 68,237 | 2,902 | 106,427 | 13,346 | 98,172 | 20,667 | 103,233 | 30,945 |
| $9,000 under $10,000 | 1,498,442 | 1,255,393 | 69,675 | 2,918 | 121,549 | 17,705 | 84,720 | 19,470 | 80,899 | 26,764 |
| $10,000 under $11,000 | 1,515,001 | 1,324,400 | 94,386 | 5,020 | 96,547 | 15,131 | 105,590 | 27,721 | 100,475 | 36,720 |
| $11,000 under $12,000 | 1,616,505 | 1,529,081 | 73,801 | 4,487 | 107,577 | 18,984 | 98,497 | 28,275 | 106,898 | 42,917 |
| $12,000 under $13,000 | 1,503,191 | 1,573,497 | 78,397 | 5,342 | 83,488 | 15,571 | 80,182 | 25,628 | 93,855 | 40,678 |
| $13,000 under $14,000 | 1,416,385 | 1,508,996 | 69,877 | 4,818 | 78,887 | 16,312 | 84,843 | 28,955 | 106,223 | 50,567 |
| $14,000 under $15,000 | 1,329,632 | 1,464,178 | 84,357 | 6,219 | 71,187 | 15,556 | 90,117 | 32,662 | 83,375 | 42,461 |
| $15,000 under $20,000 | 5,150,784 | 6,062,751 | 319,324 | 28,893 | 356,596 | 92,960 | 419,457 | 182,054 | 444,404 | 271,105 |
| $20,000 under $25,000 | 2,347,592 | 3,141,745 | 209,927 | 22,484 | 214,382 | 71,883 | 229,462 | 127,666 | 246,812 | 192,624 |
| $25,000 under $30,000 | 986,606 | 1,535,066 | 114,445 | 14,650 | 100,730 | 42,003 | 107,115 | 73,411 | 108,875 | 102,846 |
| $30,000 under $50,000 | 1,044,001 | 2,103,204 | 139,540 | 23,058 | 119,691 | 67,604 | 131,321 | 122,274 | 127,786 | 166,265 |
| $50,000 under $100,000 | 376,301 | 1,347,443 | 70,414 | 21,000 | 56,710 | 57,117 | 48,178 | 78,727 | 40,200 | 91,688 |
| $100,000 under $200,000 | 70,649 | 540,410 | 18,776 | 10,567 | 12,241 | 23,507 | 8,459 | 26,993 | 6,102 | 27,250 |
| $200,000 under $500,000 | 14,875 | 272,906 | 5,517 | 6,056 | 2,249 | 9,087 | 1,406 | 9,716 | 858 | 8,164 |
| $500,000 under $1,000,000 | 2,134 | 90,430 | 1,015 | 2,327 | 279 | 2,721 | 151 | 2,432 | 108 | 2,423 |
| $1,000,000 or more | 835 | 79,457 | 498 | 2,790 | 79 | 2,019 | 49 | 2,228 | 38 | 2,615 |
| Returns under $5,000 | 905,123 | 609,949 | 66,640 | 1,476 | 45,940 | 2,648 | 33,196 | 3,351 | 32,601 | 4,551 |
| Returns $5,000 under $10,000 | 5,508,326 | 4,163,573 | 307,236 | 11,886 | 434,020 | 51,512 | 353,447 | 68,556 | 345,435 | 95,813 |
| Returns $10,000 under $15,000 | 7,380,714 | 7,400,152 | 400,818 | 25,885 | 437,686 | 81,554 | 459,229 | 143,241 | 490,826 | 213,343 |
| Returns $15,000 or more | 9,993,777 | 15,173,412 | 879,456 | 131,826 | 862,957 | 368,901 | 945,598 | 625,501 | 975,183 | 864,979 |

| Size of adjusted gross income | Interest deducted as a percent of adjusted gross income--Continued | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 4 under 5 percent | | 5 under 6 percent | | 6 under 7 percent | | 7 under 8 percent | | 8 under 9 percent | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) |
| Total | 1,871,339 | 1,456,859 | 1,797,362 | 1,684,366 | 1,805,557 | 1,907,457 | 1,669,683 | 1,981,797 | 1,481,263 | 1,949,674 |
| $1 under $1,000 | | | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 5,900 | 605 | (*) | (*) | - | - | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | | | 3,600 | 541 | (*) | (*) | (*) | (*) | 5,318 | 1,280 |
| $3,000 under $4,000 | 4,629 | 720 | 1,905 | 374 | 5,703 | 1,327 | 7,624 | 1,996 | 3,953 | 1,297 |
| $4,000 under $5,000 | 27,418 | 5,391 | 11,694 | 2,812 | 21,219 | 6,378 | 17,566 | 5,941 | 16,511 | 6,315 |
| $5,000 under $6,000 | 29,524 | 7,347 | 39,787 | 11,945 | 29,885 | 10,631 | 17,882 | 7,262 | 24,701 | 11,816 |
| $6,000 under $7,000 | 45,233 | 13,082 | 36,775 | 12,761 | 34,179 | 14,683 | 35,364 | 17,031 | 28,748 | 15,331 |
| $7,000 under $8,000 | 81,226 | 26,954 | 49,129 | 19,886 | 51,574 | 25,328 | 76,317 | 43,583 | 50,418 | 32,202 |
| $8,000 under $9,000 | 69,232 | 27,216 | 73,713 | 34,169 | 103,536 | 57,337 | 90,028 | 57,901 | 93,910 | 67,977 |
| $9,000 under $10,000 | 95,495 | 40,314 | 89,686 | 47,355 | 141,609 | 86,425 | 99,123 | 70,029 | 114,271 | 93,196 |
| $10,000 under $11,000 | 101,840 | 47,895 | 109,520 | 63,745 | 119,673 | 82,051 | 99,418 | 78,177 | 95,914 | 85,721 |
| $11,000 under $12,000 | 121,009 | 63,092 | 132,414 | 83,386 | 119,027 | 89,009 | 129,400 | 111,454 | 103,414 | 101,279 |
| $12,000 under $13,000 | 123,148 | 69,161 | 100,100 | 68,942 | 96,452 | 78,213 | 130,830 | 122,617 | 107,821 | 114,387 |
| $13,000 under $14,000 | 106,126 | 64,628 | 116,991 | 86,882 | 123,716 | 108,752 | 117,539 | 118,574 | 107,075 | 122,996 |
| $14,000 under $15,000 | 117,441 | 77,002 | 111,160 | 88,685 | 103,044 | 97,063 | 108,365 | 117,819 | 101,557 | 125,303 |
| $15,000 under $20,000 | 479,531 | 373,474 | 505,229 | 479,234 | 480,074 | 535,267 | 421,293 | 549,752 | 373,909 | 545,056 |
| $20,000 under $25,000 | 235,321 | 235,312 | 217,016 | 263,271 | 199,226 | 285,780 | 178,481 | 295,666 | 129,857 | 243,983 |
| $25,000 under $30,000 | 94,873 | 116,308 | 87,393 | 130,741 | 76,515 | 134,248 | 64,627 | 131,019 | 55,033 | 127,234 |
| $30,000 under $50,000 | 95,575 | 155,854 | 81,065 | 164,964 | 75,633 | 181,602 | 58,708 | 160,374 | 50,830 | 157,238 |
| $50,000 under $100,000 | 32,667 | 96,046 | 25,798 | 91,467 | 19,409 | 81,523 | 14,450 | 70,429 | 11,597 | 63,509 |
| $100,000 under $200,000 | 4,391 | 25,022 | 2,948 | 20,818 | 2,504 | 20,642 | 1,961 | 18,861 | 1,611 | 17,871 |
| $200,000 under $500,000 | 683 | 8,414 | 503 | 7,677 | 370 | 6,766 | 309 | 6,530 | 285 | 6,674 |
| $500,000 under $1,000,000 | 61 | 1,982 | 61 | 2,230 | 45 | 2,062 | 38 | 1,818 | 43 | 2,439 |
| $1,000,000 or more | 16 | 1,040 | 19 | 2,414 | 10 | 2,049 | 7 | 920 | 11 | 5,966 |
| Returns under $5,000 | 37,947 | 6,715 | 18,055 | 3,794 | 29,076 | 8,026 | 25,543 | 7,982 | 30,258 | 9,496 |
| Returns $5,000 under $10,000 | 320,710 | 114,914 | 289,090 | 126,116 | 360,783 | 194,405 | 318,714 | 195,807 | 312,048 | 220,522 |
| Returns $10,000 under $15,000 | 569,564 | 321,778 | 570,185 | 391,638 | 561,912 | 455,088 | 585,552 | 548,641 | 515,781 | 549,686 |
| Returns $15,000 or more | 943,118 | 1,013,452 | 920,032 | 1,162,814 | 853,786 | 1,249,940 | 739,874 | 1,229,370 | 623,176 | 1,169,971 |

Footnote at end of table.

Table 2.17--RETURNS WITH INTEREST PAID DEDUCTION: INTEREST DEDUCTED AS A PERCENT OF ADJUSTED GROSS INCOME BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Interest deducted as a percent of adjusted gross income--Continued | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 9 under 10 percent | | 10 under 15 percent | | 15 under 20 percent | | 20 under 30 percent | | 30 under 40 percent | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) |
| Total | 1,267,107 | 1,802,261 | 4,087,861 | 6,828,249 | 1,534,793 | 3,185,335 | 843,425 | 2,115,018 | 195,042 | 670,263 |
| $1 under $1,000 | - | - | (*) | (*) | (*) | (*) | (*) | (*) | 4,036 | 1,547 |
| $1,000 under $2,000 | (*) | (*) | 3,849 | 586 | (*) | (*) | 7,022 | 3,028 | | |
| $2,000 under $3,000 | (*) | (*) | 25,195 | 8,645 | 12,422 | 5,696 | 22,697 | 15,071 | 7,968 | 6,873 |
| $3,000 under $4,000 | 3,815 | 1,274 | 39,255 | 17,762 | 31,860 | 19,327 | 43,599 | 38,874 | 30,417 | 36,612 |
| $4,000 under $5,000 | 11,639 | 5,026 | 76,852 | 44,082 | 62,235 | 47,288 | 64,338 | 70,642 | 30,101 | 46,209 |
| $5,000 under $6,000 | 19,467 | 9,968 | 114,755 | 78,042 | 82,583 | 78,366 | 88,092 | 115,062 | 25,021 | 47,655 |
| $6,000 under $7,000 | 39,575 | 24,528 | 147,795 | 117,626 | 93,542 | 106,121 | 88,550 | 135,695 | 13,728 | 30,576 |
| $7,000 under $8,000 | 50,222 | 35,667 | 258,634 | 238,220 | 125,806 | 161,823 | 90,279 | 162,329 | 13,598 | 35,452 |
| $8,000 under $9,000 | 80,243 | 65,790 | 270,276 | 280,776 | 153,121 | 224,945 | 62,787 | 125,582 | 14,950 | 41,335 |
| $9,000 under $10,000 | 88,059 | 79,679 | 289,908 | 339,267 | 138,802 | 222,323 | 71,487 | 160,530 | 8,657 | 27,590 |
| $10,000 under $11,000 | 90,773 | 90,777 | 312,995 | 396,295 | 121,105 | 215,813 | 56,011 | 136,109 | 7,704 | 28,042 |
| $11,000 under $12,000 | 99,551 | 108,693 | 356,892 | 498,529 | 114,522 | 224,942 | 47,132 | 126,491 | 5,410 | 21,050 |
| $12,000 under $13,000 | 102,622 | 121,612 | 351,160 | 531,087 | 109,964 | 234,320 | 37,458 | 107,931 | 5,321 | 22,091 |
| $13,000 under $14,000 | 95,659 | 121,752 | 279,830 | 454,309 | 96,489 | 217,122 | 27,677 | 83,537 | 3,671 | 16,510 |
| $14,000 under $15,000 | 98,643 | 135,038 | 267,070 | 464,770 | 69,762 | 170,995 | 19,554 | 69,051 | 3,700 | 18,497 |
| $15,000 under $20,000 | 283,818 | 463,331 | 801,849 | 1,645,546 | 194,144 | 560,194 | 60,085 | 239,328 | 6,761 | 38,572 |
| $20,000 under $25,000 | 112,644 | 235,250 | 283,103 | 748,375 | 64,491 | 239,703 | 19,796 | 102,874 | 3,166 | 24,357 |
| $25,000 under $30,000 | 40,753 | 104,614 | 96,123 | 307,672 | 23,280 | 108,466 | 11,656 | 73,513 | 2,655 | 24,543 |
| $30,000 under $50,000 | 34,874 | 120,363 | 82,516 | 355,730 | 24,446 | 156,053 | 13,316 | 123,083 | 4,045 | 51,121 |
| $50,000 under $100,000 | 8,686 | 53,405 | 24,569 | 194,351 | 10,039 | 114,076 | 7,058 | 115,281 | 2,865 | 69,030 |
| $100,000 under $200,000 | 1,326 | 16,293 | 4,043 | 64,068 | 1,988 | 44,464 | 1,949 | 63,897 | 1,008 | 46,886 |
| $200,000 under $500,000 | 231 | 6,028 | 822 | 28,222 | 430 | 20,522 | 474 | 32,164 | 223 | 21,845 |
| $500,000 under $1,000,000 | 25 | 1,526 | 89 | 7,046 | 47 | 5,718 | 56 | 9,389 | 28 | 6,625 |
| $1,000,000 or more | 3 | 552 | 30 | 7,216 | 22 | 5,873 | 15 | 5,164 | 9 | 7,245 |
| Returns under $5,000 | 19,933 | 7,394 | 145,402 | 71,102 | 110,210 | 73,496 | 139,993 | 128,008 | 72,522 | 91,241 |
| Returns $5,000 under $10,000 | 277,566 | 215,632 | 1,081,368 | 1,053,931 | 593,854 | 793,579 | 401,195 | 699,198 | 75,954 | 182,609 |
| Returns $10,000 under $15,000 | 487,248 | 577,873 | 1,567,947 | 2,344,989 | 511,842 | 1,063,193 | 187,832 | 523,119 | 25,806 | 106,190 |
| Returns $15,000 or more | 482,360 | 1,001,361 | 1,293,144 | 3,358,226 | 318,887 | 1,255,069 | 114,405 | 764,694 | 20,760 | 290,224 |

| Size of adjusted gross income | Interest deducted as a percent of adjusted gross income--Continued | | | |
|---|---|---|---|---|
| | 40 under 50 percent | | 50 percent or more | |
| | Number of returns | Amount | Number of returns | Amount |
| | (31) | (32) | (33) | (34) |
| Total | 71,067 | 330,749 | 93,173 | 740,028 |
| $1 under $1,000 | 7,283 | 5,555 | 14,836 | 19,515 |
| $1,000 under $2,000 | | | 12,477 | 21,247 |
| $2,000 under $3,000 | 4,936 | 5,598 | 12,970 | 32,301 |
| $3,000 under $4,000 | 7,295 | 11,221 | 12,585 | 30,068 |
| $4,000 under $5,000 | 16,152 | 32,198 | 9,273 | 32,965 |
| $5,000 under $6,000 | 7,706 | 18,793 | 6,124 | 24,285 |
| $6,000 under $7,000 | 4,269 | 12,509 | 2,262 | 11,421 |
| $7,000 under $8,000 | 3,953 | 13,278 | 3,968 | 18,118 |
| $8,000 under $9,000 | 2,673 | 10,529 | 1,449 | 8,332 |
| $9,000 under $10,000 | 3,643 | 15,326 | 859 | 6,501 |
| $10,000 under $11,000 | 2,301 | 10,255 | 749 | 4,929 |
| $11,000 under $12,000 | 2,895 | 16,068 | 503 | 4,197 |
| $12,000 under $13,000 | | | 1,399 | 10,400 |
| $13,000 under $14,000 | | | 425 | 5,525 |
| $14,000 under $15,000 | | | 214 | 2,560 |
| $15,000 under $20,000 | 862 | 6,259 | 3,448 | 57,726 |
| $20,000 under $25,000 | 1,677 | 17,082 | 2,231 | 35,434 |
| $25,000 under $30,000 | 380 | 4,657 | 2,153 | 39,141 |
| $30,000 under $50,000 | 2,853 | 46,057 | 1,802 | 51,565 |
| $50,000 under $100,000 | 1,541 | 46,740 | 2,120 | 103,054 |
| $100,000 under $200,000 | 477 | 27,594 | 865 | 85,675 |
| $200,000 under $500,000 | 146 | 18,373 | 369 | 76,669 |
| $500,000 under $1,000,000 | 15 | 4,838 | 73 | 34,854 |
| $1,000,000 or more | 10 | 7,819 | 19 | 23,546 |
| Returns under $5,000 | 35,666 | 54,573 | 62,141 | 136,096 |
| Returns $5,000 under $10,000 | 22,244 | 70,435 | 14,662 | 68,657 |
| Returns $10,000 under $15,000 | 5,196 | 26,323 | 3,290 | 27,610 |
| Returns $15,000 or more | 7,961 | 179,420 | 13,080 | 507,664 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Amount detail may not add to total because of rounding.

Table 2.18--RETURNS WITH INTEREST PAID DEDUCTION: SIZE OF DEDUCTION BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Interest paid deduction | | Size of deduction | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | $1 under $100 | | $100 under $200 | | $200 under $300 | | $300 under $400 | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Total | 23,787,940 | 27,347,086 | 1,276,156 | 63,268 | 1,355,428 | 200,621 | 1,245,422 | 309,797 | 1,262,231 | 438,925 |
| $1 under $1,000 | 21,508 | 20,872 | (*) | (*) | (*) | (*) | 3,453 | 849 | 1,109 | 392 |
| $1,000 under $2,000 | 47,550 | 33,205 | 8,193 | 339 | 8,354 | 1,154 | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 118,257 | 78,508 | 11,371 | 464 | 10,950 | 1,493 | 14,383 | 3,604 | 17,695 | 6,191 |
| $3,000 under $4,000 | 254,432 | 165,217 | 45,128 | 2,341 | 22,645 | 2,992 | 14,203 | 3,544 | 14,706 | 5,211 |
| $4,000 under $5,000 | 463,376 | 312,147 | 67,724 | 2,675 | 48,524 | 7,596 | 31,957 | 7,877 | 40,110 | 13,680 |
| $5,000 under $6,000 | 683,951 | 441,266 | 108,504 | 5,713 | 79,276 | 12,152 | 58,890 | 14,860 | 57,648 | 19,815 |
| $6,000 under $7,000 | 788,871 | 538,700 | 92,702 | 5,188 | 84,153 | 12,289 | 70,985 | 17,802 | 53,826 | 18,190 |
| $7,000 under $8,000 | 1,145,075 | 858,464 | 83,206 | 4,545 | 102,536 | 15,180 | 103,071 | 25,499 | 105,015 | 35,974 |
| $8,000 under $9,000 | 1,391,987 | 1,069,750 | 84,492 | 4,414 | 130,466 | 19,153 | 107,715 | 27,037 | 89,742 | 30,657 |
| $9,000 under $10,000 | 1,498,442 | 1,255,393 | 76,153 | 3,547 | 128,846 | 19,713 | 87,336 | 21,499 | 86,730 | 30,599 |
| $10,000 under $11,000 | 1,515,001 | 1,324,400 | 85,600 | 4,120 | 94,976 | 13,897 | 101,600 | 25,399 | 92,638 | 31,984 |
| $11,000 under $12,000 | 1,616,505 | 1,529,081 | 60,995 | 3,110 | 84,196 | 12,606 | 95,083 | 23,274 | 88,838 | 30,943 |
| $12,000 under $13,000 | 1,503,191 | 1,573,497 | 56,449 | 2,911 | 70,274 | 10,039 | 61,353 | 15,213 | 75,612 | 26,723 |
| $13,000 under $14,000 | 1,416,385 | 1,508,996 | 44,186 | 1,908 | 59,836 | 8,519 | 63,180 | 15,910 | 62,917 | 22,285 |
| $14,000 under $15,000 | 1,329,632 | 1,464,178 | 54,048 | 2,562 | 53,103 | 7,522 | 50,649 | 12,353 | 68,733 | 23,955 |
| $15,000 under $20,000 | 5,150,784 | 6,062,751 | 177,024 | 9,132 | 194,676 | 29,287 | 212,061 | 52,870 | 220,225 | 77,120 |
| $20,000 under $25,000 | 2,347,592 | 3,141,745 | 100,160 | 5,036 | 89,143 | 13,052 | 90,142 | 22,507 | 103,878 | 36,205 |
| $25,000 under $30,000 | 986,606 | 1,535,066 | 47,707 | 2,237 | 39,262 | 5,852 | 34,638 | 8,608 | 36,251 | 12,770 |
| $30,000 under $50,000 | 1,044,001 | 2,103,204 | 49,294 | 2,124 | 38,266 | 5,746 | 30,761 | 7,633 | 30,639 | 10,586 |
| $50,000 under $100,000 | 376,301 | 1,347,443 | 16,606 | 686 | 10,897 | 1,622 | 10,493 | 2,606 | 9,440 | 3,279 |
| $100,000 under $200,000 | 70,649 | 540,410 | 3,118 | 129 | 1,885 | 277 | 1,520 | 377 | 1,299 | 450 |
| $200,000 under $500,000 | 14,875 | 272,906 | 652 | 25 | 360 | 53 | 282 | 70 | 256 | 88 |
| $500,000 under $1,000,000 | 2,134 | 90,430 | 85 | 4 | 34 | 5 | 38 | 10 | 33 | 11 |
| $1,000,000 or more | 835 | 79,457 | 18 | 1 | 15 | 2 | 14 | 3 | 8 | 3 |
| Returns under $5,000 | 905,123 | 609,949 | 135,157 | 5,877 | 93,228 | 13,654 | 65,611 | 16,267 | 78,503 | 27,287 |
| Returns $5,000 under $10,000 | 5,508,326 | 4,163,573 | 445,057 | 23,407 | 525,277 | 78,487 | 427,997 | 106,697 | 392,961 | 135,234 |
| Returns $10,000 under $15,000 | 7,380,714 | 7,400,152 | 301,278 | 14,610 | 362,385 | 52,582 | 371,865 | 92,149 | 388,738 | 135,891 |
| Returns $15,000 or more | 9,993,777 | 15,173,412 | 394,664 | 19,372 | 374,538 | 55,896 | 379,949 | 94,684 | 402,029 | 140,513 |

| Size of adjusted gross income | Size of deduction--Continued | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | $400 under $500 | | $500 under $750 | | $750 under $1,000 | | $1,000 under $1,500 | | $1,500 under $2,000 | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) |
| Total | 1,245,913 | 559,136 | 3,459,041 | 2,161,037 | 3,318,990 | 2,897,098 | 5,002,170 | 6,155,558 | 2,729,259 | 4,682,269 |
| $1,under $1,000 | 3,959 | 1,862 | (*) | (*) | 3,802 | 3,242 | 1,910 | 2,228 | (*) | (*) |
| $1,000 under $2,000 | | | 2,818 | 1,638 | 9,448 | 8,162 | 3,674 | 4,445 | 2,156 | 3,659 |
| $2,000 under $3,000 | 11,076 | 4,695 | 25,454 | 15,925 | 8,776 | 7,473 | 8,204 | 9,839 | 3,090 | 5,254 |
| $3,000 under $4,000 | 22,019 | 9,787 | 45,177 | 26,854 | 36,968 | 32,977 | 37,113 | 44,888 | 9,452 | 17,033 |
| $4,000 under $5,000 | 30,540 | 13,515 | 93,152 | 59,097 | 54,406 | 47,080 | 55,915 | 69,746 | 21,572 | 35,931 |
| $5,000 under $6,000 | 37,413 | 17,129 | 103,677 | 64,484 | 85,673 | 73,492 | 103,744 | 126,335 | 29,214 | 51,187 |
| $6,000 under $7,000 | 61,048 | 27,401 | 132,109 | 83,223 | 99,127 | 85,364 | 130,472 | 160,037 | 43,563 | 73,296 |
| $7,000 under $8,000 | 59,431 | 26,900 | 193,839 | 119,647 | 197,419 | 172,177 | 182,327 | 219,395 | 77,111 | 130,476 |
| $8,000 under $9,000 | 103,813 | 46,456 | 271,800 | 170,385 | 212,986 | 185,272 | 244,491 | 297,922 | 100,389 | 168,804 |
| $9,000 under $10,000 | 91,043 | 40,461 | 303,945 | 188,473 | 250,128 | 217,500 | 278,012 | 340,873 | 120,043 | 198,885 |
| $10,000 under $11,000 | 98,235 | 43,858 | 266,103 | 167,149 | 230,688 | 200,566 | 329,275 | 399,067 | 135,277 | 230,639 |
| $11,000 under $12,000 | 97,571 | 43,872 | 273,818 | 170,576 | 256,717 | 222,706 | 381,597 | 467,333 | 179,666 | 305,510 |
| $12,000 under $13,000 | 78,465 | 35,383 | 220,229 | 137,326 | 217,586 | 191,791 | 397,540 | 489,390 | 203,586 | 347,908 |
| $13,000 under $14,000 | 73,979 | 33,380 | 203,633 | 127,183 | 235,009 | 206,076 | 355,276 | 437,692 | 185,488 | 318,939 |
| $14,000 under $15,000 | 52,256 | 23,469 | 188,650 | 119,382 | 180,439 | 157,342 | 355,172 | 440,597 | 193,159 | 331,843 |
| $15,000 under $20,000 | 249,198 | 112,086 | 657,530 | 412,306 | 741,850 | 651,308 | 1,251,493 | 1,546,259 | 755,496 | 1,303,898 |
| $20,000 under $25,000 | 94,190 | 42,249 | 267,405 | 166,521 | 277,623 | 242,305 | 492,782 | 611,016 | 353,706 | 611,918 |
| $25,000 under $30,000 | 39,889 | 17,958 | 96,215 | 60,077 | 103,647 | 89,884 | 174,034 | 216,037 | 144,362 | 250,284 |
| $30,000 under $50,000 | 30,999 | 13,868 | 86,464 | 53,967 | 91,233 | 80,166 | 169,299 | 210,585 | 126,841 | 218,500 |
| $50,000 under $100,000 | 9,063 | 4,034 | 22,371 | 13,920 | 21,891 | 19,097 | 42,846 | 53,146 | 36,845 | 64,115 |
| $100,000 under $200,000 | 1,464 | 656 | 3,213 | 2,007 | 3,005 | 2,622 | 5,889 | 7,354 | 4,948 | 8,649 |
| $200,000 under $500,000 | 224 | 100 | 582 | 363 | 503 | 439 | 953 | 1,183 | 800 | 1,389 |
| $500,000 under $1,000,000 | 29 | 13 | 80 | 48 | 53 | 46 | 112 | 142 | 88 | 156 |
| $1,000,000 or more | 9 | 4 | 25 | 15 | 13 | 11 | 40 | 49 | 36 | 63 |
| Returns under $5,000 | 67,594 | 29,860 | 167,353 | 103,985 | 113,400 | 98,934 | 106,816 | 131,147 | 38,641 | 65,810 |
| Returns $5,000 under $10,000 | 352,748 | 158,347 | 1,005,370 | 626,211 | 845,333 | 733,806 | 939,046 | 1,144,563 | 370,320 | 622,647 |
| Returns $10,000 under $15,000 | 400,506 | 179,961 | 1,152,433 | 721,616 | 1,120,439 | 978,481 | 1,818,860 | 2,234,080 | 897,176 | 1,534,838 |
| Returns $15,000 or more | 425,065 | 190,968 | 1,133,885 | 709,224 | 1,239,818 | 1,085,879 | 2,137,448 | 2,645,770 | 1,423,122 | 2,458,972 |

Footnote at end of table.

Table 2.18--RETURNS WITH INTEREST PAID DEDUCTION: SIZE OF DEDUCTION BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Size of deduction--Continued | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | $2,000 under $2,500 | | $2,500 under $3,000 | | $3,000 under $4,000 | | $4,000 under $5,000 | | $5,000 or more | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) |
| Total | 1,347,352 | 2,984,682 | 646,796 | 1,761,396 | 497,798 | 1,692,669 | 166,394 | 737,829 | 234,990 | 2,702,799 |
| $1 under $1,000 | 1,652 | 3,582 | 2,826 | 7,682 | (*) | (*) | 2,278 | 9,893 | 729 | 5,507 |
| $1,000 under $2,000 | | | | | 795 | 2,766 | | | (*) | (*) |
| $2,000 under $3,000 | 3,551 | 8,011 | | | (*) | (*) | | | 297 | 2,225 |
| $3,000 under $4,000 | 4,166 | 9,548 | | | 1,506 | 5,086 | 3,001 | 12,895 | 78 | 1,055 |
| $4,000 under $5,000 | 11,893 | 25,835 | 3,941 | 11,008 | (*) | (*) | | | 502 | 5,167 |
| $5,000 under $6,000 | 11,173 | 24,812 | 3,684 | 10,044 | 3,527 | 12,017 | 730 | 3,310 | 850 | 6,157 |
| $6,000 under $7,000 | 13,252 | 29,107 | 2,869 | 7,715 | 3,489 | 11,049 | | | 1,224 | 7,797 |
| $7,000 under $8,000 | 24,904 | 54,207 | 8,203 | 22,730 | 6,349 | 22,681 | 1,019 | 4,414 | 645 | 4,640 |
| $8,000 under $9,000 | 23,429 | 50,262 | 16,638 | 44,466 | 4,308 | 15,490 | (*) | (*) | 897 | 5,891 |
| $9,000 under $10,000 | 48,173 | 105,497 | 17,533 | 46,809 | 6,847 | 22,943 | 2,859 | 12,409 | 794 | 6,186 |
| $10,000 under $11,000 | 50,165 | 110,335 | 17,412 | 47,227 | 8,939 | 30,744 | 3,342 | 14,476 | 751 | 4,939 |
| $11,000 under $12,000 | 59,972 | 131,701 | 24,273 | 66,488 | 10,871 | 35,965 | 2,218 | 9,837 | 690 | 5,159 |
| $12,000 under $13,000 | 75,272 | 166,604 | 27,770 | 74,492 | 13,924 | 47,598 | 2,708 | 12,053 | 2,423 | 16,068 |
| $13,000 under $14,000 | 91,278 | 201,684 | 23,237 | 63,780 | 12,913 | 41,849 | 3,022 | 13,082 | 2,431 | 16,710 |
| $14,000 under $15,000 | 83,169 | 182,911 | 29,730 | 80,559 | 13,866 | 48,778 | 4,349 | 19,230 | 2,309 | 13,675 |
| $15,000 under $20,000 | 385,824 | 853,591 | 165,936 | 451,095 | 103,460 | 348,073 | 22,425 | 99,244 | 13,586 | 116,483 |
| $20,000 under $25,000 | 218,987 | 488,889 | 118,228 | 323,033 | 100,337 | 338,279 | 23,676 | 105,343 | 17,335 | 135,391 |
| $25,000 under $30,000 | 101,553 | 226,878 | 68,228 | 186,109 | 59,323 | 201,959 | 19,606 | 87,428 | 21,891 | 168,984 |
| $30,000 under $50,000 | 102,426 | 229,142 | 85,593 | 233,915 | 98,870 | 339,487 | 41,837 | 185,589 | 61,479 | 511,897 |
| $50,000 under $100,000 | 31,572 | 70,998 | 26,215 | 71,953 | 39,697 | 137,461 | 26,944 | 120,201 | 71,421 | 784,324 |
| $100,000 under $200,000 | 4,191 | 9,404 | 3,808 | 10,454 | 6,377 | 22,134 | 4,671 | 20,904 | 25,261 | 454,993 |
| $200,000 under $500,000 | 652 | 1,464 | 574 | 1,569 | 954 | 3,317 | 750 | 3,362 | 7,333 | 259,485 |
| $500,000 under $1,000,000 | 64 | 143 | 72 | 198 | 124 | 431 | 91 | 407 | 1,231 | 88,815 |
| $1,000,000 or more | 34 | 77 | 26 | 70 | 45 | 159 | 47 | 211 | 505 | 78,788 |
| Returns under $5,000 | 21,262 | 46,977 | 6,767 | 18,689 | 3,578 | 12,255 | 5,279 | 22,789 | 1,934 | 16,417 |
| Returns $5,000 under $10,000 | 120,931 | 263,885 | 48,927 | 131,764 | 24,520 | 84,180 | 5,429 | 23,674 | 4,410 | 30,671 |
| Returns $10,000 under $15,000 | 359,856 | 793,235 | 122,422 | 332,546 | 60,513 | 204,933 | 15,639 | 68,677 | 8,604 | 56,551 |
| Returns $15,000 or more | 845,303 | 1,880,587 | 468,680 | 1,278,397 | 409,187 | 1,391,301 | 140,047 | 622,690 | 220,042 | 2,599,160 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Amount detail may not add to total because of rounding.

Table 2.19--RETURNS WITH TOTAL OTHER MISCELLANEOUS DEDUCTIONS BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Total | | | | Political contributions | | | | Other miscellaneous deductions | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total itemized deductions | Total other miscellaneous deductions | Number of returns | Adjusted gross income | Total itemized deductions | Political contributions | Number of returns | Adjusted gross income | Total itemized deductions | Other miscellaneous deductions |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| All returns, total | 22,268,820 | 362,616,343 | 80,812,792 | 7,581,539 | 964,043 | 33,462,868 | 7,192,592 | 52,280 | 22,011,399 | 355,718,885 | 79,533,155 | 7,529,256 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 19,598 | 11,611 | 45,904 | 12,412 | (*) | (*) | (*) | (*) | 19,596 | 11,610 | 45,901 | 12,136 |
| $1,000 under $2,000 | 50,994 | 84,022 | 81,697 | 7,091 | 2,610 | 4,790 | 5,566 | 45 | 48,917 | 80,072 | 79,897 | 7,046 |
| $2,000 under $3,000 | 148,354 | 390,930 | 280,330 | 19,754 | 4,929 | 12,592 | 6,926 | 69 | 144,010 | 379,783 | 274,981 | 19,684 |
| $3,000 under $4,000 | 293,244 | 1,036,994 | 570,143 | 44,324 | 5,470 | 19,501 | 11,733 | 51 | 290,609 | 1,027,901 | 565,529 | 44,273 |
| $4,000 under $5,000 | 472,789 | 2,138,953 | 963,082 | 62,228 | 14,633 | 66,592 | 30,679 | 268 | 465,530 | 2,107,546 | 948,068 | 61,961 |
| $5,000 under $6,000 | 656,859 | 3,625,911 | 1,397,113 | 107,269 | 15,032 | 80,282 | 27,566 | 193 | 649,743 | 3,586,963 | 1,384,476 | 107,076 |
| $6,000 under $7,000 | 767,751 | 5,017,923 | 1,671,968 | 129,510 | 19,473 | 128,787 | 41,132 | 403 | 761,559 | 4,977,236 | 1,657,014 | 129,107 |
| $7,000 under $8,000 | 1,070,290 | 8,031,047 | 2,544,589 | 208,936 | 14,143 | 107,118 | 40,459 | 833 | 1,065,192 | 7,991,741 | 2,529,632 | 208,103 |
| $8,000 under $9,000 | 1,351,670 | 11,528,033 | 3,174,656 | 315,164 | 34,452 | 295,062 | 86,824 | 756 | 1,341,056 | 11,437,993 | 3,147,788 | 314,409 |
| $9,000 under $10,000 | 1,396,737 | 13,276,881 | 3,515,727 | 306,771 | 15,568 | 146,882 | 36,763 | 623 | 1,392,845 | 13,239,601 | 3,507,014 | 306,147 |
| $10,000 under $11,000 | 1,422,069 | 14,924,405 | 3,711,066 | 346,877 | 27,708 | 290,199 | 75,111 | 982 | 1,412,144 | 14,820,232 | 3,687,559 | 345,895 |
| $11,000 under $12,000 | 1,513,853 | 17,399,688 | 4,277,011 | 404,928 | 29,773 | 342,739 | 107,166 | 1,541 | 1,504,993 | 17,298,294 | 4,249,997 | 403,387 |
| $12,000 under $13,000 | 1,377,785 | 17,222,982 | 4,188,939 | 406,788 | 37,166 | 464,291 | 116,593 | 1,591 | 1,367,682 | 17,096,566 | 4,157,858 | 405,197 |
| $13,000 under $14,000 | 1,304,538 | 17,582,134 | 4,137,947 | 381,238 | 36,560 | 493,489 | 121,606 | 1,344 | 1,295,001 | 17,453,177 | 4,103,955 | 379,894 |
| $14,000 under $15,000 | 1,197,004 | 17,342,618 | 3,929,970 | 353,788 | 40,984 | 593,221 | 135,172 | 1,444 | 1,183,157 | 17,142,475 | 3,887,952 | 352,344 |
| $15,000 under $20,000 | 4,692,870 | 80,884,389 | 16,800,334 | 1,494,048 | 163,438 | 2,835,498 | 596,193 | 7,157 | 4,641,843 | 80,000,601 | 16,619,698 | 1,486,890 |
| $20,000 under $25,000 | 2,178,246 | 48,271,278 | 9,224,027 | 835,412 | 118,465 | 2,649,147 | 532,048 | 5,919 | 2,151,694 | 47,672,298 | 9,111,228 | 829,493 |
| $25,000 under $30,000 | 921,982 | 25,068,361 | 4,689,155 | 427,486 | 78,006 | 2,129,650 | 412,724 | 4,698 | 904,591 | 24,594,638 | 4,600,681 | 422,788 |
| $30,000 under $50,000 | 970,689 | 35,934,005 | 6,689,760 | 705,362 | 142,700 | 5,465,772 | 1,028,707 | 10,953 | 941,077 | 34,794,515 | 6,507,855 | 694,409 |
| $50,000 under $100,000 | 365,088 | 24,267,682 | 4,550,484 | 503,644 | 114,851 | 7,913,146 | 1,470,501 | 9,127 | 340,543 | 22,612,010 | 4,297,439 | 494,516 |
| $100,000 under $200,000 | 75,975 | 9,976,332 | 2,065,908 | 249,656 | 35,134 | 4,651,825 | 969,695 | 3,003 | 70,387 | 9,248,376 | 1,950,187 | 246,653 |
| $200,000 under $500,000 | 16,979 | 4,801,012 | 1,178,101 | 143,875 | 8,985 | 2,564,035 | 643,408 | 822 | 15,935 | 4,508,313 | 1,127,103 | 143,052 |
| $500,000 under $1,000,000 | 2,488 | 1,672,350 | 457,053 | 50,279 | 1,397 | 947,751 | 276,495 | 130 | 2,368 | 1,591,846 | 439,031 | 50,149 |
| $1,000,000 or more | 968 | 2,126,802 | 667,828 | 64,699 | 562 | 1,258,530 | 419,191 | 52 | 927 | 2,045,098 | 652,312 | 64,647 |
| Taxable returns, total | 21,454,362 | 358,006,605 | 77,666,984 | 7,275,520 | 934,656 | 33,231,125 | 7,003,709 | 51,031 | 21,210,359 | 351,175,307 | 76,422,981 | 7,224,493 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 7,153 | 11,864 | 3,796 | 617 | | | | | 7,150 | 11,860 | 3,787 | 616 |
| $2,000 under $3,000 | 41,800 | 113,791 | 55,784 | 5,513 | 812 | 2,931 | 1,498 | 9 | 41,800 | 113,791 | 55,784 | 5,513 |
| $3,000 under $4,000 | 156,007 | 557,036 | 249,359 | 25,083 | | | | | 155,577 | 555,392 | 248,820 | 25,076 |
| $4,000 under $5,000 | 324,412 | 1,474,784 | 564,841 | 40,490 | 10,980 | 49,953 | 22,125 | 162 | 317,778 | 1,446,210 | 551,318 | 40,328 |
| $5,000 under $6,000 | 560,558 | 3,101,144 | 1,048,389 | 83,132 | 11,357 | 60,633 | 16,762 | 120 | 554,384 | 3,067,383 | 1,038,343 | 83,011 |
| $6,000 under $7,000 | 699,954 | 4,578,728 | 1,442,696 | 113,119 | 18,079 | 119,619 | 36,173 | 349 | 694,691 | 4,544,152 | 1,430,942 | 112,770 |
| $7,000 under $8,000 | 1,003,142 | 7,527,454 | 2,188,573 | 185,672 | 11,246 | 85,187 | 25,816 | 252 | 999,508 | 7,499,362 | 2,180,288 | 185,421 |
| $8,000 under $9,000 | 1,312,140 | 11,189,896 | 2,993,814 | 301,244 | 33,930 | 290,774 | 83,881 | 717 | 1,301,544 | 11,100,013 | 2,967,067 | 300,526 |
| $9,000 under $10,000 | 1,367,208 | 12,995,444 | 3,364,899 | 285,635 | 15,157 | 143,061 | 32,742 | 610 | 1,363,366 | 12,958,628 | 3,356,613 | 285,025 |
| $10,000 under $11,000 | 1,408,776 | 14,785,887 | 3,642,761 | 341,782 | 27,219 | 285,184 | 73,162 | 966 | 1,399,026 | 14,683,511 | 3,620,189 | 340,817 |
| $11,000 under $12,000 | 1,502,932 | 17,275,220 | 4,204,484 | 388,965 | 28,674 | 329,744 | 91,187 | 1,513 | 1,494,145 | 17,174,678 | 4,177,953 | 387,452 |
| $12,000 under $13,000 | 1,367,859 | 17,100,453 | 4,118,078 | 399,442 | 37,161 | 464,229 | 116,538 | 1,591 | 1,357,760 | 16,974,087 | 4,087,041 | 397,851 |
| $13,000 under $14,000 | 1,299,521 | 17,515,116 | 4,082,232 | 369,147 | 36,537 | 493,184 | 121,486 | 1,342 | 1,289,999 | 17,386,359 | 4,048,289 | 367,805 |
| $14,000 under $15,000 | 1,194,110 | 17,300,464 | 3,891,495 | 344,730 | 40,879 | 591,714 | 133,675 | 1,441 | 1,180,263 | 17,100,321 | 3,849,478 | 343,289 |
| $15,000 under $20,000 | 4,684,038 | 80,734,963 | 16,643,695 | 1,473,412 | 162,536 | 2,820,627 | 584,695 | 7,134 | 4,633,272 | 79,855,648 | 16,464,412 | 1,466,278 |
| $20,000 under $25,000 | 2,174,929 | 48,196,939 | 9,165,618 | 823,611 | 117,865 | 2,635,471 | 515,838 | 5,874 | 2,148,409 | 47,598,630 | 9,053,379 | 817,737 |
| $25,000 under $30,000 | 918,793 | 24,980,945 | 4,617,171 | 418,465 | 77,445 | 2,114,505 | 403,495 | 4,662 | 901,540 | 24,511,165 | 4,530,628 | 413,804 |
| $30,000 under $50,000 | 969,082 | 35,873,866 | 6,636,884 | 699,503 | 142,166 | 5,445,860 | 1,006,168 | 10,905 | 939,485 | 34,734,923 | 6,455,704 | 688,598 |
| $50,000 under $100,000 | 363,901 | 24,188,206 | 4,467,226 | 486,904 | 114,630 | 7,896,659 | 1,456,361 | 9,111 | 339,393 | 22,535,295 | 4,215,396 | 477,794 |
| $100,000 under $200,000 | 75,711 | 9,941,868 | 2,026,857 | 241,893 | 35,080 | 4,644,650 | 961,438 | 2,998 | 70,136 | 9,215,476 | 1,912,636 | 238,895 |
| $200,000 under $500,000 | 16,905 | 4,780,564 | 1,156,188 | 139,429 | 8,961 | 2,557,378 | 635,943 | 820 | 15,864 | 4,488,660 | 1,106,308 | 138,609 |
| $500,000 under $1,000,000 | 2,475 | 1,664,198 | 447,007 | 48,509 | 1,393 | 944,813 | 272,562 | 129 | 2,355 | 1,583,694 | 428,985 | 48,380 |
| $1,000,000 or more | 963 | 2,115,817 | 654,708 | 58,900 | 560 | 1,252,992 | 411,869 | 52 | 922 | 2,034,112 | 639,193 | 58,849 |
| Total nontaxable returns | 814,458 | 4,609,738 | 3,145,807 | 306,018 | 29,387 | 231,747 | 188,888 | 1,248 | 801,040 | 4,543,577 | 3,110,174 | 304,769 |
| All returns, summary: | | | | | | | | | | | | |
| Returns under $5,000 | 984,979 | 3,662,510 | 1,941,156 | 145,810 | 29,646 | 105,445 | 55,238 | 709 | 968,662 | 3,606,912 | 1,914,376 | 145,100 |
| Returns $5,000 under $10,000 | 5,243,307 | 41,479,795 | 12,304,053 | 1,067,650 | 98,668 | 758,130 | 232,745 | 2,808 | 5,210,395 | 41,233,533 | 12,225,925 | 1,064,842 |
| Returns $10,000 under $15,000 | 6,815,249 | 84,471,827 | 20,244,933 | 1,893,620 | 172,191 | 2,183,938 | 555,648 | 6,903 | 6,762,977 | 83,810,744 | 20,087,321 | 1,886,718 |
| Returns $15,000 or more | 9,225,285 | 233,002,213 | 46,322,651 | 4,474,460 | 663,538 | 30,415,355 | 6,348,963 | 41,861 | 9,069,365 | 227,067,695 | 45,305,534 | 4,432,599 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Amount detail may not add to total because of rounding.

Table 2.20.--RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS

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

| Size of adjusted gross income | All returns | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Income subject to tax | | Income tax after credits | | Total income tax | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| All returns, total | 50,151,896 | 312,670,275 | 69,776,288 | 82,473,999 | 35,467,209 | 177,362,671 | 35,158,533 | 32,222,146 | 35,158,700 | 32,226,332 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 5,631,141 | 3,068,722 | 7,097,317 | 5,292,015 | 16,673 | 1,598 | 16,573 | 219 | 16,576 | 230 |
| $1,000 under $2,000 | 5,756,465 | 8,595,600 | 7,212,654 | 6,225,584 | 141,681 | 57,777 | 140,431 | 8,147 | 140,445 | 8,203 |
| $2,000 under $3,000 | 4,750,323 | 11,801,408 | 5,960,385 | 6,146,310 | 3,010,036 | 1,398,600 | 2,973,426 | 197,757 | 2,973,426 | 197,757 |
| $3,000 under $4,000 | 4,534,489 | 15,852,840 | 5,689,175 | 6,892,571 | 3,561,301 | 4,218,281 | 3,470,820 | 615,626 | 3,470,820 | 615,626 |
| $4,000 under $5,000 | 4,395,530 | 19,694,788 | 5,548,481 | 6,887,177 | 3,951,970 | 7,588,654 | 3,896,876 | 1,173,481 | 3,896,980 | 1,173,511 |
| $5,000 under $6,000 | 3,833,224 | 21,040,314 | 4,857,467 | 6,446,026 | 3,657,949 | 9,877,761 | 3,617,760 | 1,584,903 | 3,617,761 | 1,584,930 |
| $6,000 under $7,000 | 3,244,682 | 21,071,982 | 4,150,579 | 5,766,192 | 3,182,402 | 11,233,426 | 3,153,352 | 1,843,745 | 3,153,352 | 1,843,745 |
| $7,000 under $8,000 | 2,917,844 | 21,848,058 | 3,747,682 | 5,551,324 | 2,870,355 | 12,579,410 | 2,856,651 | 2,116,695 | 2,856,651 | 2,116,695 |
| $8,000 under $9,000 | 2,418,815 | 20,497,022 | 3,123,111 | 4,814,370 | 2,411,756 | 12,559,851 | 2,402,530 | 2,163,227 | 2,402,530 | 2,163,227 |
| $9,000 under $10,000 | 2,238,898 | 21,225,916 | 3,153,047 | 4,786,279 | 2,233,765 | 13,287,829 | 2,226,550 | 2,317,018 | 2,226,552 | 2,317,023 |
| $10,000 under $11,000 | 1,969,484 | 20,669,124 | 3,069,186 | 4,201,825 | 1,968,603 | 13,389,170 | 1,963,737 | 2,371,503 | 1,963,737 | 2,371,503 |
| $11,000 under $12,000 | 1,718,867 | 19,762,300 | 2,942,787 | 3,832,331 | 1,718,751 | 12,977,764 | 1,714,037 | 2,312,050 | 1,714,037 | 2,312,050 |
| $12,000 under $13,000 | 1,508,342 | 18,832,607 | 2,809,582 | 3,505,935 | 1,508,342 | 12,507,752 | 1,504,020 | 2,251,027 | 1,504,021 | 2,251,051 |
| $13,000 under $14,000 | 1,256,892 | 16,935,929 | 2,492,472 | 2,939,455 | 1,256,725 | 11,492,456 | 1,253,877 | 2,099,714 | 1,253,877 | 2,099,716 |
| $14,000 under $15,000 | 963,455 | 13,939,137 | 1,915,658 | 2,261,174 | 963,455 | 9,750,752 | 961,496 | 1,817,664 | 961,496 | 1,817,664 |
| $15,000 under $20,000 | 2,249,726 | 38,000,284 | 4,484,610 | 5,195,764 | 2,249,726 | 28,234,400 | 2,244,986 | 5,489,752 | 2,244,987 | 5,490,042 |
| $20,000 under $25,000 | 505,537 | 11,077,348 | 1,007,592 | 1,121,795 | 505,537 | 8,875,388 | 504,232 | 1,879,603 | 504,232 | 1,879,624 |
| $25,000 under $30,000 | 139,394 | 3,762,700 | 278,157 | 325,351 | 139,394 | 3,098,327 | 138,677 | 706,694 | 138,706 | 706,769 |
| $30,000 under $50,000 | 99,022 | 3,583,063 | 197,148 | 235,777 | 99,022 | 3,009,803 | 98,802 | 801,031 | 98,808 | 801,663 |
| $50,000 under $100,000 | 17,927 | 1,135,340 | 35,564 | 42,612 | 17,927 | 978,827 | 17,867 | 350,741 | 17,872 | 351,894 |
| $100,000 under $200,000 | 1,580 | 199,738 | 3,126 | 3,567 | 1,580 | 176,242 | 1,576 | 82,696 | 1,576 | 83,613 |
| $200,000 under $500,000 | 242 | 64,341 | 474 | 531 | 242 | 57,748 | 241 | 32,457 | 241 | 33,146 |
| $500,000 under $1,000,000 | 17 | 11,714 | 34 | 34 | 17 | 10,855 | 16 | 6,396 | 17 | 6,650 |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - |
| Taxable returns, total | 35,158,700 | 288,257,746 | 50,751,110 | 60,186,955 | 35,158,579 | 176,802,937 | 35,158,533 | 32,222,146 | 35,158,700 | 32,226,332 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 16,576 | 15,277 | 1,584 | 12,105 | 16,573 | 1,595 | 16,573 | 219 | 16,576 | 230 |
| $1,000 under $2,000 | 140,445 | 233,706 | 72,434 | 103,926 | 140,431 | 57,367 | 140,431 | 8,147 | 140,445 | 8,203 |
| $2,000 under $3,000 | 2,973,426 | 7,500,091 | 3,713,267 | 2,398,673 | 2,973,426 | 1,388,151 | 2,973,426 | 197,757 | 2,973,426 | 197,757 |
| $3,000 under $4,000 | 3,470,820 | 12,206,110 | 4,337,709 | 3,713,579 | 3,470,820 | 4,154,823 | 3,470,820 | 615,626 | 3,470,820 | 615,626 |
| $4,000 under $5,000 | 3,896,980 | 17,492,350 | 4,909,407 | 5,039,504 | 3,896,876 | 7,543,485 | 3,896,876 | 1,173,481 | 3,896,980 | 1,173,511 |
| $5,000 under $6,000 | 3,617,761 | 19,872,291 | 4,589,122 | 5,460,681 | 3,617,761 | 9,822,488 | 3,617,760 | 1,584,903 | 3,617,761 | 1,584,930 |
| $6,000 under $7,000 | 3,153,352 | 20,483,147 | 4,034,905 | 5,278,719 | 3,153,352 | 11,168,347 | 3,153,352 | 1,843,745 | 3,153,352 | 1,843,745 |
| $7,000 under $8,000 | 2,856,651 | 21,391,955 | 3,668,244 | 5,180,450 | 2,856,651 | 12,541,939 | 2,856,651 | 2,116,695 | 2,856,651 | 2,116,695 |
| $8,000 under $9,000 | 2,402,530 | 20,359,459 | 3,101,893 | 4,726,334 | 2,402,530 | 12,526,964 | 2,402,530 | 2,163,227 | 2,402,530 | 2,163,227 |
| $9,000 under $10,000 | 2,226,552 | 21,108,184 | 3,135,405 | 4,712,053 | 2,226,552 | 13,257,078 | 2,226,550 | 2,317,018 | 2,226,552 | 2,317,023 |
| $10,000 under $11,000 | 1,963,737 | 20,609,258 | 3,060,215 | 4,176,124 | 1,963,737 | 13,363,619 | 1,963,737 | 2,371,503 | 1,963,737 | 2,371,503 |
| $11,000 under $12,000 | 1,714,037 | 19,706,879 | 2,934,519 | 3,813,617 | 1,714,037 | 12,949,577 | 1,714,037 | 2,312,050 | 1,714,037 | 2,312,050 |
| $12,000 under $13,000 | 1,504,021 | 18,778,436 | 2,801,448 | 3,489,832 | 1,504,021 | 12,478,094 | 1,504,020 | 2,251,027 | 1,504,021 | 2,251,051 |
| $13,000 under $14,000 | 1,253,877 | 16,895,174 | 2,486,509 | 2,926,346 | 1,253,877 | 11,471,172 | 1,253,877 | 2,099,714 | 1,253,877 | 2,099,716 |
| $14,000 under $15,000 | 961,496 | 13,911,017 | 1,911,740 | 2,254,036 | 961,496 | 9,734,156 | 961,496 | 1,817,664 | 961,496 | 1,817,664 |
| $15,000 under $20,000 | 2,244,987 | 37,919,904 | 4,475,148 | 5,179,132 | 2,244,987 | 28,182,133 | 2,244,986 | 5,489,752 | 2,244,987 | 5,490,042 |
| $20,000 under $25,000 | 504,232 | 11,049,102 | 1,004,982 | 1,117,463 | 504,232 | 8,854,619 | 504,232 | 1,879,603 | 504,232 | 1,879,624 |
| $25,000 under $30,000 | 138,706 | 3,743,715 | 276,781 | 322,836 | 138,706 | 3,083,797 | 138,677 | 706,694 | 138,706 | 706,769 |
| $30,000 under $50,000 | 98,808 | 3,574,948 | 196,720 | 234,940 | 98,808 | 3,003,929 | 98,802 | 801,031 | 98,808 | 801,663 |
| $50,000 under $100,000 | 17,872 | 1,131,895 | 35,454 | 42,484 | 17,872 | 975,684 | 17,867 | 350,741 | 17,872 | 351,894 |
| $100,000 under $200,000 | 1,576 | 199,035 | 3,118 | 3,558 | 1,576 | 175,556 | 1,576 | 82,696 | 1,576 | 83,613 |
| $200,000 under $500,000 | 241 | 64,099 | 472 | 529 | 241 | 57,509 | 241 | 32,457 | 241 | 33,146 |
| $500,000 under $1,000,000 | 17 | 11,714 | 34 | 34 | 17 | 10,855 | 16 | 6,396 | 17 | 6,650 |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - |
| Total nontaxable returns | 14,993,196 | 24,412,526 | 19,025,179 | 22,287,045 | 308,630 | 559,734 | - | - | - | - |
| All returns, summary: | | | | | | | | | | |
| Returns under $5,000 | 25,067,948 | 59,013,357 | 31,508,011 | 31,443,658 | 10,681,661 | 13,264,910 | 10,498,126 | 1,995,231 | 10,498,247 | 1,995,327 |
| Returns $5,000 under $10,000 | 14,653,463 | 105,683,292 | 19,031,886 | 27,364,191 | 14,356,227 | 59,538,277 | 14,256,843 | 10,025,588 | 14,256,846 | 10,025,620 |
| Returns $10,000 under $15,000 | 7,417,040 | 90,139,096 | 13,229,684 | 16,740,720 | 7,415,876 | 60,117,894 | 7,397,167 | 10,851,959 | 7,397,168 | 10,851,984 |
| Returns $15,000 or more | 3,013,445 | 57,834,528 | 6,006,705 | 6,925,431 | 3,013,445 | 44,441,590 | 3,006,397 | 9,349,369 | 3,006,439 | 9,353,400 |

Footnotes at end of table.

Table 2.20.--RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

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

| Size of adjusted gross income | Joint returns of husbands and wives | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Income subject to tax | | Income tax after credits | | Total income tax | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) |
| All returns, total | 20,089,492 | 186,454,626 | 30,880,110 | 52,514,186 | 16,670,911 | 108,048,356 | 16,489,574 | 19,329,319 | 16,489,737 | 19,332,314 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 403,771 | 232,843 | 520,991 | 1,016,373 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 707,946 | 1,098,059 | 910,135 | 1,731,743 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 959,390 | 2,393,598 | 1,234,566 | 2,417,861 | 55,949 | 8,245 | 52,833 | 1,143 | 52,833 | 1,143 |
| $3,000 under $4,000 | 1,315,398 | 4,615,968 | 1,698,418 | 3,376,354 | 554,611 | 300,489 | 538,836 | 40,534 | 538,836 | 40,534 |
| $4,000 under $5,000 | 1,426,089 | 6,415,068 | 1,844,680 | 3,704,476 | 1,041,691 | 1,146,120 | 997,556 | 157,588 | 997,660 | 157,618 |
| $5,000 under $6,000 | 1,422,827 | 7,828,704 | 1,836,954 | 3,797,163 | 1,274,656 | 2,317,621 | 1,236,389 | 325,418 | 1,236,389 | 325,418 |
| $6,000 under $7,000 | 1,394,131 | 9,069,593 | 1,805,435 | 3,700,491 | 1,339,799 | 3,625,662 | 1,314,196 | 530,157 | 1,314,196 | 530,157 |
| $7,000 under $8,000 | 1,440,880 | 10,798,901 | 1,868,392 | 3,917,323 | 1,395,658 | 5,043,617 | 1,382,687 | 769,339 | 1,382,687 | 769,339 |
| $8,000 under $9,000 | 1,346,144 | 11,417,356 | 1,756,445 | 3,670,814 | 1,339,085 | 5,994,300 | 1,330,193 | 944,723 | 1,330,193 | 944,723 |
| $9,000 under $10,000 | 1,448,408 | 13,747,581 | 2,059,814 | 3,936,198 | 1,445,262 | 7,752,657 | 1,438,282 | 1,256,830 | 1,438,282 | 1,256,830 |
| $10,000 under $11,000 | 1,337,936 | 14,050,761 | 2,103,634 | 3,535,267 | 1,337,055 | 8,410,011 | 1,332,356 | 1,393,627 | 1,332,356 | 1,393,627 |
| $11,000 under $12,000 | 1,278,864 | 14,718,930 | 2,203,734 | 3,353,440 | 1,278,748 | 9,157,594 | 1,274,034 | 1,545,768 | 1,274,034 | 1,545,768 |
| $12,000 under $13,000 | 1,188,558 | 14,843,472 | 2,221,030 | 3,155,017 | 1,188,558 | 9,462,255 | 1,184,236 | 1,626,849 | 1,184,237 | 1,626,873 |
| $13,000 under $14,000 | 1,026,919 | 13,843,738 | 2,040,780 | 2,679,276 | 1,026,752 | 9,117,194 | 1,023,906 | 1,603,512 | 1,023,906 | 1,603,513 |
| $14,000 under $15,000 | 795,578 | 11,510,066 | 1,588,224 | 2,068,932 | 795,578 | 7,845,892 | 793,619 | 1,409,270 | 793,619 | 1,409,270 |
| $15,000 under $20,000 | 1,929,251 | 32,643,945 | 3,854,082 | 4,838,781 | 1,929,251 | 23,892,241 | 1,924,512 | 4,511,991 | 1,924,513 | 4,512,280 |
| $20,000 under $25,000 | 445,217 | 9,753,723 | 889,111 | 1,049,724 | 445,217 | 7,758,453 | 444,197 | 1,601,119 | 444,197 | 1,601,140 |
| $25,000 under $30,000 | 121,148 | 3,268,517 | 241,825 | 304,287 | 121,148 | 2,672,957 | 120,431 | 590,230 | 120,460 | 590,287 |
| $30,000 under $50,000 | 84,961 | 3,065,878 | 169,768 | 218,488 | 84,961 | 2,560,142 | 84,742 | 657,583 | 84,748 | 657,859 |
| $50,000 under $100,000 | 14,647 | 928,000 | 29,235 | 38,552 | 14,647 | 797,184 | 14,588 | 274,914 | 14,593 | 275,731 |
| $100,000 under $200,000 | 1,241 | 156,548 | 2,481 | 3,153 | 1,241 | 138,313 | 1,237 | 62,453 | 1,237 | 63,189 |
| $200,000 under $500,000 | 176 | 45,858 | 352 | 445 | 176 | 40,618 | 175 | 21,968 | 175 | 22,461 |
| $500,000 under $1,000,000 | 12 | 7,519 | 24 | 28 | 12 | 6,729 | 12 | 4,299 | 12 | 4,483 |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - |
| Taxable returns, total | 16,489,737 | 175,753,607 | 26,221,070 | 41,542,117 | 16,489,616 | 107,604,751 | 16,489,574 | 19,329,319 | 16,489,737 | 19,332,314 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | (*) | (*) | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 52,833 | 150,500 | 63,631 | 78,928 | 52,833 | 7,941 | 52,833 | 1,143 | 52,833 | 1,143 |
| $3,000 under $4,000 | 538,836 | 1,944,225 | 697,456 | 954,620 | 538,836 | 292,149 | 538,836 | 40,534 | 538,836 | 40,534 |
| $4,000 under $5,000 | 997,660 | 4,521,256 | 1,291,383 | 2,111,654 | 997,556 | 1,118,264 | 997,556 | 157,588 | 997,660 | 157,618 |
| $5,000 under $6,000 | 1,236,389 | 6,815,480 | 1,596,921 | 2,951,299 | 1,236,389 | 2,267,259 | 1,236,389 | 325,418 | 1,236,389 | 325,418 |
| $6,000 under $7,000 | 1,314,196 | 8,554,405 | 1,701,799 | 3,277,268 | 1,314,196 | 3,575,337 | 1,314,196 | 530,157 | 1,314,196 | 530,157 |
| $7,000 under $8,000 | 1,382,687 | 10,366,041 | 1,792,770 | 3,563,085 | 1,382,687 | 5,009,570 | 1,382,687 | 769,339 | 1,382,687 | 769,339 |
| $8,000 under $9,000 | 1,330,193 | 11,282,564 | 1,735,661 | 3,583,405 | 1,330,193 | 5,963,122 | 1,330,193 | 944,723 | 1,330,193 | 944,723 |
| $9,000 under $10,000 | 1,438,282 | 13,651,343 | 2,045,395 | 3,880,078 | 1,438,282 | 7,723,632 | 1,438,282 | 1,256,830 | 1,438,282 | 1,256,830 |
| $10,000 under $11,000 | 1,332,356 | 13,992,689 | 2,094,932 | 3,509,691 | 1,332,356 | 8,385,859 | 1,332,356 | 1,393,627 | 1,332,356 | 1,393,627 |
| $11,000 under $12,000 | 1,274,034 | 14,663,509 | 2,195,465 | 3,334,727 | 1,274,034 | 9,129,407 | 1,274,034 | 1,545,768 | 1,274,034 | 1,545,768 |
| $12,000 under $13,000 | 1,184,237 | 14,789,301 | 2,212,896 | 3,138,914 | 1,184,237 | 9,432,596 | 1,184,236 | 1,626,849 | 1,184,237 | 1,626,873 |
| $13,000 under $14,000 | 1,023,906 | 13,803,009 | 2,034,822 | 2,666,176 | 1,023,906 | 9,095,924 | 1,023,906 | 1,603,512 | 1,023,906 | 1,603,513 |
| $14,000 under $15,000 | 793,619 | 11,481,946 | 1,584,306 | 2,061,793 | 793,619 | 7,829,296 | 793,619 | 1,409,270 | 793,619 | 1,409,270 |
| $15,000 under $20,000 | 1,924,513 | 32,563,584 | 3,844,622 | 4,822,152 | 1,924,513 | 23,839,988 | 1,924,512 | 4,511,991 | 1,924,513 | 4,512,280 |
| $20,000 under $25,000 | 444,197 | 9,731,772 | 887,071 | 1,045,987 | 444,197 | 7,742,814 | 444,197 | 1,601,119 | 444,197 | 1,601,140 |
| $25,000 under $30,000 | 120,460 | 3,249,531 | 240,449 | 301,772 | 120,460 | 2,658,426 | 120,431 | 590,230 | 120,460 | 590,287 |
| $30,000 under $50,000 | 84,748 | 3,057,796 | 169,342 | 217,652 | 84,748 | 2,554,299 | 84,742 | 657,583 | 84,748 | 657,859 |
| $50,000 under $100,000 | 14,593 | 924,625 | 29,127 | 38,429 | 14,593 | 794,099 | 14,588 | 274,914 | 14,593 | 275,731 |
| $100,000 under $200,000 | 1,237 | 155,845 | 2,473 | 3,144 | 1,237 | 137,627 | 1,237 | 62,453 | 1,237 | 63,189 |
| $200,000 under $500,000 | 175 | 45,615 | 350 | 443 | 175 | 40,379 | 175 | 21,968 | 175 | 22,461 |
| $500,000 under $1,000,000 | 12 | 7,519 | 24 | 28 | 12 | 6,729 | 12 | 4,299 | 12 | 4,483 |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - |
| Total nontaxable returns | 3,599,755 | 10,701,018 | 4,659,038 | 10,972,068 | 181,295 | 443,604 | - | - | - | - |
| All returns, summary: | | | | | | | | | | |
| Returns under $5,000 | 4,812,594 | 14,755,537 | 6,208,790 | 12,246,807 | 1,653,107 | 1,454,917 | 1,589,782 | 199,270 | 1,589,903 | 199,366 |
| Returns $5,000 under $10,000 | 7,052,390 | 52,862,135 | 9,327,039 | 19,021,989 | 6,794,460 | 24,733,857 | 6,701,747 | 3,826,467 | 6,701,747 | 3,826,467 |
| Returns $10,000 under $15,000 | 5,627,855 | 68,966,966 | 10,157,401 | 14,791,932 | 5,626,691 | 43,992,946 | 5,608,151 | 7,579,026 | 5,608,152 | 7,579,051 |
| Returns $15,000 or more | 2,596,653 | 49,869,988 | 5,186,875 | 6,453,458 | 2,596,653 | 37,866,637 | 2,589,894 | 7,724,556 | 2,589,935 | 7,727,430 |

Table 2.20.--RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

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

| Size of adjusted gross income | All separate returns of husbands and wives | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Income subject to tax | | Income tax after credits | | Total income tax | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) |
| All returns, total | 1,862,760 | 8,437,970 | 1,389,875 | 2,857,773 | 1,383,327 | 4,662,896 | 1,375,289 | 858,103 | 1,375,291 | 858,242 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 162,629 | 98,381 | 105,305 | 186,098 | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 264,147 | 395,039 | 162,697 | 343,408 | 88,306 | 36,263 | 87,804 | 5,101 | 87,804 | 5,101 |
| $2,000 under $3,000 | 245,939 | 604,108 | 153,247 | 360,713 | 169,897 | 156,011 | 167,207 | 22,501 | 167,207 | 22,501 |
| $3,000 under $4,000 | 250,905 | 880,925 | 158,002 | 393,002 | 219,116 | 365,128 | 216,845 | 56,164 | 216,845 | 56,164 |
| $4,000 under $5,000 | 239,569 | 1,088,386 | 162,369 | 360,803 | 231,176 | 581,350 | 231,009 | 94,773 | 231,009 | 94,773 |
| $5,000 under $6,000 | 187,877 | 1,025,817 | 148,906 | 345,599 | 169,128 | 541,283 | 168,962 | 91,342 | 168,962 | 91,342 |
| $6,000 under $7,000 | 154,290 | 1,006,237 | 147,919 | 308,869 | 148,329 | 563,629 | 146,089 | 96,362 | 146,089 | 96,362 |
| $7,000 under $8,000 | 102,689 | 770,407 | 99,906 | 168,253 | 102,409 | 502,337 | 102,409 | 91,602 | 102,409 | 91,602 |
| $8,000 under $9,000 | 106,891 | 898,041 | 105,737 | 157,247 | 106,891 | 635,057 | 106,891 | 120,526 | 106,891 | 120,526 |
| $9,000 under $10,000 | 53,800 | 514,436 | 52,736 | 79,959 | 53,800 | 381,634 | 53,798 | 75,823 | 53,800 | 75,828 |
| $10,000 under $11,000 | 41,359 | 434,471 | 41,069 | 69,875 | 41,359 | 323,440 | 41,359 | 66,122 | 41,359 | 66,122 |
| $11,000 under $12,000 | 22,797 | 260,649 | 22,383 | 31,346 | 22,797 | 205,344 | 22,797 | 43,626 | 22,797 | 43,626 |
| $12,000 under $13,000 | 7,565 | 93,729 | 7,565 | 12,030 | 7,565 | 74,032 | 7,565 | 16,099 | 7,565 | 16,099 |
| $13,000 under $14,000 | 5,088 | 69,078 | 4,822 | 11,973 | 5,088 | 51,687 | 5,088 | 11,533 | 5,088 | 11,533 |
| $14,000 under $15,000 | 7,329 | 105,622 | 7,329 | 13,374 | 7,329 | 84,810 | 7,329 | 19,806 | 7,329 | 19,806 |
| $15,000 under $20,000 | 7,812 | 129,875 | 7,812 | 9,345 | 7,812 | 108,410 | 7,812 | 27,562 | 7,812 | 27,562 |
| $20,000 under $25,000 | 1,559 | 35,482 | 1,559 | 5,059 | 1,559 | 28,709 | 1,559 | 8,379 | 1,559 | 8,379 |
| $25,000 under $30,000 | 312 | 10,564 | 310 | 543 | 312 | 9,282 | 312 | 3,385 | 312 | 3,385 |
| $30,000 under $50,000 | | | | | | | | | | |
| $50,000 under $100,000 | 174 | 11,875 | 174 | 233 | 174 | 9,955 | 174 | 4,684 | 174 | 4,804 |
| $100,000 under $200,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $200,000 under $500,000 | 7 | 1,876 | 7 | 9 | 7 | 1,829 | 7 | 1,147 | 7 | 1,161 |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - |
| Taxable returns, total | 1,375,291 | 7,597,316 | 1,068,841 | 1,871,552 | 1,375,291 | 4,647,695 | 1,375,289 | 858,103 | 1,375,291 | 858,242 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 87,804 | 150,161 | 48,768 | 65,267 | 87,804 | 36,127 | 87,804 | 5,101 | 87,804 | 5,101 |
| $2,000 under $3,000 | 167,207 | 417,776 | 102,626 | 161,593 | 167,207 | 153,557 | 167,207 | 22,501 | 167,207 | 22,501 |
| $3,000 under $4,000 | 216,845 | 765,120 | 135,962 | 266,382 | 216,845 | 362,777 | 216,845 | 56,164 | 216,845 | 56,164 |
| $4,000 under $5,000 | 231,009 | 1,049,723 | 156,558 | 311,884 | 231,009 | 581,281 | 231,009 | 94,773 | 231,009 | 94,773 |
| $5,000 under $6,000 | 168,962 | 924,336 | 133,695 | 249,655 | 168,962 | 540,987 | 168,962 | 91,342 | 168,962 | 91,342 |
| $6,000 under $7,000 | 146,089 | 953,077 | 140,032 | 259,311 | 146,089 | 553,734 | 146,089 | 96,362 | 146,089 | 96,362 |
| $7,000 under $8,000 | 102,409 | 768,238 | 99,626 | 166,275 | 102,409 | 502,337 | 102,409 | 91,602 | 102,409 | 91,602 |
| $8,000 under $9,000 | 106,891 | 898,041 | 105,737 | 157,247 | 106,891 | 635,057 | 106,891 | 120,526 | 106,891 | 120,526 |
| $9,000 under $10,000 | 53,800 | 514,436 | 52,736 | 79,959 | 53,800 | 381,634 | 53,798 | 75,823 | 53,800 | 75,828 |
| $10,000 under $11,000 | 41,359 | 434,471 | 41,069 | 69,875 | 41,359 | 323,440 | 41,359 | 66,122 | 41,359 | 66,122 |
| $11,000 under $12,000 | 22,797 | 260,649 | 22,383 | 31,346 | 22,797 | 205,344 | 22,797 | 43,626 | 22,797 | 43,626 |
| $12,000 under $13,000 | 7,565 | 93,729 | 7,565 | 12,030 | 7,565 | 74,032 | 7,565 | 16,099 | 7,565 | 16,099 |
| $13,000 under $14,000 | 5,088 | 69,078 | 4,822 | 11,973 | 5,088 | 51,687 | 5,088 | 11,533 | 5,088 | 11,533 |
| $14,000 under $15,000 | 7,329 | 105,622 | 7,329 | 13,374 | 7,329 | 84,810 | 7,329 | 19,806 | 7,329 | 19,806 |
| $15,000 under $20,000 | 7,812 | 129,875 | 7,812 | 9,345 | 7,812 | 108,410 | 7,812 | 27,562 | 7,812 | 27,562 |
| $20,000 under $25,000 | 1,559 | 35,482 | 1,559 | 5,059 | 1,559 | 28,709 | 1,559 | 8,379 | 1,559 | 8,379 |
| $25,000 under $30,000 | 312 | 10,564 | 310 | 543 | 312 | 9,282 | 312 | 3,385 | 312 | 3,385 |
| $30,000 under $50,000 | | | | | | | | | | |
| $50,000 under $100,000 | 174 | 11,875 | 174 | 233 | 174 | 9,955 | 174 | 4,684 | 174 | 4,804 |
| $100,000 under $200,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $200,000 under $500,000 | 7 | 1,876 | 7 | 9 | 7 | 1,829 | 7 | 1,147 | 7 | 1,161 |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - |
| Total nontaxable returns | 487,469 | 840,653 | 321,033 | 986,223 | 8,036 | 15,200 | - | - | - | - |
| All returns, summary: | | | | | | | | | | |
| Returns under $5,000 | 1,163,189 | 3,066,839 | 741,619 | 1,644,023 | 708,746 | 1,138,759 | 703,116 | 178,540 | 703,116 | 178,540 |
| Returns $5,000 under $10,000 | 605,547 | 4,214,937 | 555,204 | 1,059,927 | 580,557 | 2,623,939 | 578,149 | 475,655 | 578,151 | 475,660 |
| Returns $10,000 under $15,000 | 84,138 | 963,549 | 83,168 | 138,598 | 84,138 | 739,313 | 84,138 | 157,186 | 84,138 | 157,186 |
| Returns $15,000 or more | 9,886 | 192,645 | 9,882 | 15,224 | 9,886 | 160,883 | 9,886 | 46,722 | 9,886 | 46,856 |

Footnotes at end of table.

Table 2.20.--RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

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

| Size of Adjusted gross income | Returns of surviving spouses | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Income subject to tax | | Income tax after credits | | Total income tax | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) |
| All returns, total | 2,851,619 | 16,465,501 | 3,855,969 | 5,069,197 | 2,218,035 | 8,304,421 | 2,215,238 | 1,456,586 | 2,215,239 | 1,456,660 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 113,788 | 71,405 | 146,979 | 164,618 | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 179,406 | 285,292 | 229,395 | 305,821 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 277,334 | 705,031 | 357,465 | 453,040 | 95,193 | 41,789 | 94,942 | 5,838 | 94,942 | 5,838 |
| $3,000 under $4,000 | 406,901 | 1,423,123 | 526,333 | 729,792 | 290,577 | 270,696 | 289,309 | 38,770 | 289,309 | 38,770 |
| $4,000 under $5,000 | 382,609 | 1,696,808 | 494,043 | 663,319 | 348,139 | 561,271 | 347,859 | 83,654 | 347,859 | 83,654 |
| $5,000 under $6,000 | 353,426 | 1,935,678 | 455,695 | 642,104 | 349,045 | 842,398 | 348,375 | 132,157 | 348,376 | 132,184 |
| $6,000 under $7,000 | 294,512 | 1,907,328 | 382,324 | 534,634 | 292,525 | 993,587 | 292,525 | 161,135 | 292,525 | 161,135 |
| $7,000 under $8,000 | 261,196 | 1,959,869 | 339,348 | 473,447 | 261,196 | 1,147,074 | 261,097 | 192,640 | 261,097 | 192,640 |
| $8,000 under $9,000 | 154,241 | 1,309,031 | 201,694 | 282,707 | 154,241 | 824,630 | 154,075 | 141,749 | 154,075 | 141,749 |
| $9,000 under $10,000 | 123,384 | 1,166,122 | 174,867 | 234,482 | 121,397 | 758,333 | 121,366 | 133,367 | 121,366 | 133,367 |
| $10,000 under $11,000 | 86,193 | 904,293 | 135,117 | 149,940 | 86,193 | 618,829 | 86,193 | 111,934 | 86,193 | 111,934 |
| $11,000 under $12,000 | 59,188 | 677,834 | 101,451 | 114,551 | 59,188 | 461,341 | 59,188 | 85,041 | 59,188 | 85,041 |
| $12,000 under $13,000 | 46,675 | 582,499 | 87,356 | 100,145 | 46,675 | 394,973 | 46,675 | 74,191 | 46,675 | 74,191 |
| $13,000 under $14,000 | 32,153 | 431,302 | 63,408 | 69,936 | 32,153 | 297,345 | 32,153 | 56,728 | 32,153 | 56,728 |
| $14,000 under $15,000 | 23,786 | 343,398 | 47,572 | 49,219 | 23,786 | 246,361 | 23,786 | 48,391 | 23,786 | 48,391 |
| $15,000 under $20,000 | 45,084 | 755,206 | 89,747 | 80,367 | 45,084 | 583,324 | 45,084 | 121,464 | 45,084 | 121,464 |
| $20,000 under $25,000 | 6,874 | 149,172 | 13,729 | 12,441 | 6,874 | 121,832 | 6,843 | 27,839 | 6,843 | 27,839 |
| $25,000 under $30,000 | 2,781 | 72,582 | 5,526 | 5,089 | 2,781 | 60,874 | 2,781 | 14,965 | 2,781 | 14,965 |
| $30,000 under $50,000 | 1,786 | 65,820 | 3,318 | 2,923 | 1,786 | 59,134 | 1,786 | 17,736 | 1,786 | 17,736 |
| $50,000 under $100,000 | 256 | 16,110 | 512 | 546 | 256 | 13,686 | 255 | 5,162 | 255 | 5,162 |
| $100,000 under $200,000 | 39 | 4,393 | 76 | 65 | 39 | 3,877 | 39 | 1,886 | 39 | 1,888 |
| $200,000 under $500,000 | [1]7 | [1]3,205 | [1]14 | [1]11 | [1]7 | [1]2,983 | [1]7 | 1,927 | [1]7 | [1]1,972 |
| $500,000 under $1,000,000 | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - |
| Taxable returns, total | 2,215,239 | 15,046,142 | 3,034,670 | 3,703,307 | 2,215,239 | 8,299,974 | 2,215,238 | 1,456,586 | 2,215,239 | 1,456,660 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 94,942 | 249,103 | 122,760 | 84,696 | 94,942 | 41,648 | 94,942 | 5,838 | 94,942 | 5,838 |
| $3,000 under $4,000 | 289,309 | 1,025,970 | 373,464 | 382,522 | 289,309 | 269,985 | 289,309 | 38,770 | 289,309 | 38,770 |
| $4,000 under $5,000 | 347,859 | 1,546,908 | 448,931 | 537,411 | 347,859 | 560,566 | 347,859 | 83,654 | 347,859 | 83,654 |
| $5,000 under $6,000 | 348,376 | 1,909,493 | 449,130 | 618,893 | 348,376 | 841,471 | 348,375 | 132,157 | 348,376 | 132,184 |
| $6,000 under $7,000 | 292,525 | 1,894,550 | 379,741 | 521,222 | 292,525 | 993,587 | 292,525 | 161,135 | 292,525 | 161,135 |
| $7,000 under $8,000 | 261,097 | 1,959,085 | 339,219 | 473,075 | 261,097 | 1,146,790 | 261,097 | 192,640 | 261,097 | 192,640 |
| $8,000 under $9,000 | 154,075 | 1,307,676 | 201,478 | 282,458 | 154,075 | 823,740 | 154,075 | 141,749 | 154,075 | 141,749 |
| $9,000 under $10,000 | 121,366 | 1,146,611 | 171,942 | 216,529 | 121,366 | 758,140 | 121,366 | 133,367 | 121,366 | 133,367 |
| $10,000 under $11,000 | 86,193 | 904,293 | 135,117 | 149,940 | 86,193 | 618,829 | 86,193 | 111,934 | 86,193 | 111,934 |
| $11,000 under $12,000 | 59,188 | 677,834 | 101,451 | 114,551 | 59,188 | 461,341 | 59,188 | 85,041 | 59,188 | 85,041 |
| $12,000 under $13,000 | 46,675 | 582,499 | 87,356 | 100,145 | 46,675 | 394,973 | 46,675 | 74,191 | 46,675 | 74,191 |
| $13,000 under $14,000 | 32,153 | 431,302 | 63,408 | 69,936 | 32,153 | 297,345 | 32,153 | 56,728 | 32,153 | 56,728 |
| $14,000 under $15,000 | 23,786 | 343,398 | 47,572 | 49,219 | 23,786 | 246,361 | 23,786 | 48,391 | 23,786 | 48,391 |
| $15,000 under $20,000 | 45,084 | 755,206 | 89,747 | 80,367 | 45,084 | 583,324 | 45,084 | 121,464 | 45,084 | 121,464 |
| $20,000 under $25,000 | 6,843 | 148,549 | 13,667 | 12,417 | 6,843 | 121,294 | 6,843 | 27,839 | 6,843 | 27,839 |
| $25,000 under $30,000 | 2,781 | 72,582 | 5,526 | 5,089 | 2,781 | 60,874 | 2,781 | 14,965 | 2,781 | 14,965 |
| $30,000 under $50,000 | 1,786 | 65,820 | 3,318 | 2,923 | 1,786 | 59,134 | 1,786 | 17,736 | 1,786 | 17,736 |
| $50,000 under $100,000 | 255 | 16,040 | 510 | 542 | 255 | 13,628 | 255 | 5,162 | 255 | 5,162 |
| $100,000 under $200,000 | 39 | 4,393 | 76 | 65 | 39 | 3,877 | 39 | 1,886 | 39 | 1,888 |
| $200,000 under $500,000 | [1]7 | [1]3,205 | [1]14 | [1]11 | [1]7 | [1]2,983 | [1]7 | 1,927 | [1]7 | [1]1,972 |
| $500,000 under $1,000,000 | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - |
| Total nontaxable returns | 636,380 | 1,419,357 | 821,299 | 1,365,889 | 2,796 | 4,447 | - | - | - | - |
| All returns, summary: | | | | | | | | | | |
| Returns under $5,000 | 1,360,038 | 4,181,658 | 1,754,214 | 2,316,590 | 734,809 | 873,841 | 733,010 | 128,273 | 733,010 | 128,273 |
| Returns $5,000 under $10,000 | 1,186,759 | 8,278,028 | 1,553,928 | 2,167,373 | 1,178,404 | 4,566,022 | 1,177,438 | 761,048 | 1,177,439 | 761,075 |
| Returns $10,000 under $15,000 | 247,995 | 2,939,326 | 434,904 | 483,790 | 247,995 | 2,018,848 | 247,995 | 376,286 | 247,995 | 376,286 |
| Returns $15,000 or more | 56,827 | 1,066,488 | 112,921 | 101,442 | 56,827 | 845,709 | 56,795 | 190,978 | 56,795 | 191,026 |

Footnotes at end of table.

Table 2.20--RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS—Continued

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

| Size of adjusted gross income | Returns of surviving spouses | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Income subject to tax | | Income tax after credits | | Total income tax | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) | (49) | (50) |
| All returns, total | 146,969 | 645,849 | 197,187 | 310,713 | 68,168 | 248,589 | 67,916 | 44,045 | 67,916 | 44,045 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 15,056 | 9,129 | 19,573 | 23,541 | - | - | - | - | - | - |
| $1,000 under $2,000 | 23,131 | 37,413 | 29,291 | 36,705 | - | - | - | - | - | - |
| $2,000 under $3,000 | 27,429 | 70,207 | 35,633 | 68,537 | (*) | (*) | (*) | (*) | (*) | (*) |
| $3,000 under $4,000 | 26,548 | 92,079 | 34,512 | 61,906 | 15,232 | 8,670 | 14,980 | 1,241 | 14,980 | 1,241 |
| $4,000 under $5,000 | 18,654 | 85,181 | 24,250 | 43,109 | 16,667 | 18,938 | 16,667 | 2,730 | 16,667 | 2,730 |
| $5,000 under $6,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $6,000 under $7,000 | | | | | | | | | | |
| $7,000 under $8,000 | 11,787 | 88,387 | 14,837 | 21,834 | 11,787 | 51,717 | 11,787 | 8,177 | 11,787 | 8,177 |
| $8,000 under $9,000 | | | | | | | | | | |
| $9,000 under $10,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $10,000 under $11,000 | 4,860 | 50,568 | 7,583 | 9,443 | 4,860 | 33,410 | 4,860 | 5,594 | 4,860 | 5,594 |
| $11,000 under $12,000 | | | | | | | | | | |
| $12,000 under $13,000 | 6,864 | 81,489 | 12,220 | 12,269 | 6,864 | 57,001 | 6,864 | 9,949 | 6,864 | 9,949 |
| $13,000 under $14,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $14,000 under $15,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $15,000 under $20,000 | 2,604 | 44,152 | 5,208 | 5,078 | 2,604 | 33,701 | 2,604 | 6,477 | 2,604 | 6,477 |
| $20,000 under $25,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $25,000 under $30,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $30,000 under $50,000 | | | | | | | | | | |
| $50,000 under $100,000 | 382 | 16,369 | 760 | 821 | 382 | 13,046 | 382 | 3,834 | 382 | 3,834 |
| $100,000 under $200,000 | - | - | - | - | - | - | - | - | - | - |
| $200,000 under $500,000 | (3) | (3) | (3) | (3) | (3) | (3) | (3) | (3) | (3) | (3) |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - |
| Taxable returns, total | 67,916 | 475,204 | 95,223 | 129,348 | 67,916 | 248,479 | 67,916 | 44,045 | 67,916 | 44,045 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | | | | | | | | | | |
| $3,000 under $4,000 | 14,980 | 52,082 | 19,474 | 24,048 | 14,980 | 8,560 | 14,980 | 1,241 | 14,980 | 1,241 |
| $4,000 under $5,000 | 16,667 | 76,263 | 21,667 | 35,658 | 16,667 | 18,938 | 16,667 | 2,730 | 16.667 | 2,730 |
| $5,000 under $6,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $6.000 under $7,000 | | | | | | | | | | |
| $7,000 under $8.000 | 11,787 | 88,387 | 14,837 | 21,834 | 11,787 | 51,717 | 11,787 | 8,177 | 11,787 | 8,177 |
| $8,000 under $9,000 | | | | | | | | | | |
| $9,000 under $10,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $10,000 under $11,000 | 4,860 | 50,568 | 7,583 | 9,443 | 4,860 | 33,410 | 4,860 | 5,594 | 4,860 | 5,594 |
| $11,000 under $12,000 | | | | | | | | | | |
| $12,000 under $13,000 | 6,864 | 81,489 | 12,220 | 12,269 | 6,864 | 57,001 | 6,864 | 9,949 | 6,864 | 9,949 |
| $13,000 under $14,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $14,000 under $15,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $15,000 under $20,000 | 2,604 | 44,152 | 5,208 | 5,078 | 2,604 | 33,701 | 2,604 | 6,477 | 2,604 | 6,477 |
| $20,000 under $25,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $25,000 under $30,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $30,000 under $50,000 | | | | | | | | | | |
| $50,000 under $100,000 | 382 | 16,369 | 760 | 821 | 382 | 13,046 | 382 | 3,834 | 382 | 3,834 |
| $100,000 under $200,000 | - | - | - | - | - | - | - | - | - | - |
| $200,000 under $500,000 | (3) | (3) | (3) | (3) | (3) | (3) | (3) | (3) | (3) | (3) |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - |
| Total nontaxable returns | 79,053 | 170,645 | 101,964 | 181,367 | 252 | 110 | - | - | - | - |
| All returns, summary: | | | | | | | | | | |
| Returns under $5,000 | 110,818 | 294,008 | 143,260 | 233,799 | 34,004 | 27,637 | 33,752 | 3,978 | 33,752 | 3,978 |
| Returns $5,000 under $10,000 | 20,354 | 135,776 | 25,984 | 46,882 | 18,367 | 65,021 | 18,367 | 10,151 | 18,367 | 10,151 |
| Returns $10,000 under $15,000 | 11,941 | 135,078 | 20,236 | 22,337 | 11,941 | 92,373 | 11,941 | 15,877 | 11,941 | 15,877 |
| Returns $15,000 or more | 3,856 | 80,986 | 7,708 | 7,694 | 3,856 | 63,556 | 3,856 | 14,039 | 3,856 | 14,039 |

Footnotes at end of table.

Table 2.20.--RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

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

| Size of adjusted gross income | All returns of single persons not heads of households or surviving spouses | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Income subject to tax | | Income tax after credits | | Total income tax | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) |
| All returns, total | 25,201,056 | 100,666,329 | 33,453,154 | 21,722,135 | 15,126,768 | 56,098,412 | 15,010,516 | 10,534,092 | 15,010,517 | 10,535,067 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 4,935,897 | 2,656,965 | 6,304,470 | 3,901,385 | 16,350 | 1,587 | 16,250 | 217 | 16,250 | 217 |
| $1,000 under $2,000 | 4,581,835 | 6,779,797 | 5,881,136 | 3,807,906 | 51,891 | 21,371 | 51,242 | 3,031 | 51,242 | 3,031 |
| $2,000 under $3,000 | 3,240,231 | 8,028,464 | 4,179,475 | 2,846,159 | 2,686,892 | 1,192,525 | 2,656,339 | 168,267 | 2,656,339 | 168,267 |
| $3,000 under $4,000 | 2,534,737 | 8,840,745 | 3,271,909 | 2,331,517 | 2,481,765 | 3,273,298 | 2,410,850 | 478,918 | 2,410,850 | 478,918 |
| $4,000 under $5,000 | 2,328,609 | 10,409,345 | 3,023,139 | 2,115,470 | 2,314,097 | 5,280,974 | 2,303,785 | 834,736 | 2,303,785 | 834,736 |
| $5,000 under $6,000 | 1,860,644 | 10,203,806 | 2,404,927 | 1,636,375 | 1,858,657 | 6,163,811 | 1,857,571 | 1,034,119 | 1,857,571 | 1,034,119 |
| $6,000 under $7,000 | 1,399,393 | 9,072,729 | 1,811,839 | 1,216,986 | 1,399,393 | 6,042,728 | 1,398,186 | 1,054,905 | 1,398,186 | 1,054,905 |
| $7,000 under $8,000 | 1,106,406 | 8,270,177 | 1,431,858 | 980,509 | 1,104,419 | 5,857,648 | 1,103,785 | 1,058,575 | 1,103,785 | 1,058,575 |
| $8,000 under $9,000 | 808,781 | 6,849,006 | 1,055,639 | 698,774 | 808,781 | 5,090,700 | 808,613 | 953,776 | 808,613 | 953,776 |
| $9,000 under $10,000 | 613,189 | 5,796,698 | 865,468 | 535,377 | 613,189 | 4,394,550 | 612,987 | 850,891 | 612,987 | 850,891 |
| $10,000 under $11,000 | 499,136 | 5,229,031 | 781,782 | 437,300 | 499,136 | 4,003,481 | 498,969 | 794,227 | 498,969 | 794,227 |
| $11,000 under $12,000 | 353,638 | 4,054,845 | 607,716 | 325,072 | 353,638 | 3,118,868 | 353,638 | 631,644 | 353,638 | 631,644 |
| $12,000 under $13,000 | 263,060 | 3,281,459 | 488,915 | 234,396 | 263,060 | 2,554,108 | 263,060 | 529,908 | 263,060 | 529,908 |
| $13,000 under $14,000 | 192,615 | 2,590,261 | 383,229 | 178,095 | 192,615 | 2,025,087 | 192,613 | 427,735 | 192,613 | 427,735 |
| $14,000 under $15,000 | 136,662 | 1,978,581 | 272,333 | 129,200 | 136,662 | 1,572,870 | 136,662 | 340,070 | 136,662 | 340,070 |
| $15,000 under $20,000 | 264,975 | 4,427,106 | 527,761 | 262,193 | 264,975 | 3,616,724 | 264,974 | 822,258 | 264,974 | 822,258 |
| $20,000 under $25,000 | 51,090 | 1,120,836 | 101,600 | 52,887 | 51,090 | 951,538 | 50,836 | 239,087 | 50,836 | 239,087 |
| $25,000 under $30,000 | 15,272 | 416,173 | 30,543 | 15,560 | 15,272 | 359,894 | 15,272 | 100,148 | 15,272 | 100,166 |
| $30,000 under $50,000 | 11,758 | 431,830 | 23,224 | 13,448 | 11,758 | 374,894 | 11,757 | 120,950 | 11,757 | 121,307 |
| $50,000 under $100,000 | 2,794 | 175,330 | 5,532 | 3,143 | 2,794 | 154,228 | 2,794 | 64,481 | 2,794 | 64,698 |
| $100,000 under $200,000 | 278 | 35,824 | 549 | 314 | 278 | 31,355 | 278 | 16,793 | 278 | 16,971 |
| $200,000 under $500,000 | 53 | 14,888 | 104 | 66 | 53 | 13,789 | 53 | 8,432 | 53 | 8,586 |
| $500,000 under $1,000,000 | 3 | 2,433 | 6 | 3 | 3 | 2,384 | 2 | 924 | 3 | 975 |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - |
| Taxable returns, total | 15,010,517 | 89,385,473 | 20,331,310 | 12,940,637 | 15,010,517 | 56,002,040 | 15,010,516 | 10,534,092 | 15,010,517 | 10,535,067 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 16,250 | 14,993 | 1,520 | 11,889 | 16,250 | 1,583 | 16,250 | 217 | 16,250 | 217 |
| $1,000 under $2,000 | 51,242 | 80,937 | 23,262 | 36,550 | 51,242 | 21,125 | 51,242 | 3,031 | 51,242 | 3,031 |
| $2,000 under $3,000 | 2,656,339 | 6,676,787 | 3,421,513 | 2,070,298 | 2,656,339 | 1,184,976 | 2,656,339 | 168,267 | 2,656,339 | 168,267 |
| $3,000 under $4,000 | 2,410,850 | 8,418,713 | 3,111,353 | 2,086,007 | 2,410,850 | 3,221,353 | 2,410,850 | 478,918 | 2,410,850 | 478,918 |
| $4,000 under $5,000 | 2,303,785 | 10,298,201 | 2,990,868 | 2,042,897 | 2,303,785 | 5,264,437 | 2,303,785 | 834,736 | 2,303,785 | 834,736 |
| $5,000 under $6,000 | 1,857,571 | 10,187,577 | 2,400,974 | 1,626,481 | 1,857,571 | 6,160,121 | 1,857,571 | 1,034,119 | 1,857,571 | 1,034,119 |
| $6,000 under $7,000 | 1,398,186 | 9,065,021 | 1,810,270 | 1,215,705 | 1,398,186 | 6,037,870 | 1,398,186 | 1,054,905 | 1,398,186 | 1,054,905 |
| $7,000 under $8,000 | 1,103,785 | 8,249,887 | 1,428,450 | 966,222 | 1,103,785 | 5,854,509 | 1,103,785 | 1,058,575 | 1,103,785 | 1,058,575 |
| $8,000 under $9,000 | 808,613 | 6,847,590 | 1,055,421 | 698,396 | 808,613 | 5,089,881 | 808,613 | 953,776 | 808,613 | 953,776 |
| $9,000 under $10,000 | 612,987 | 5,794,715 | 865,170 | 535,224 | 612,987 | 4,393,017 | 612,987 | 850,891 | 612,987 | 850,891 |
| $10,000 under $11,000 | 498,969 | 5,227,237 | 781,513 | 437,175 | 498,969 | 4,002,081 | 498,969 | 794,227 | 498,969 | 794,227 |
| $11,000 under $12,000 | 353,638 | 4,054,845 | 607,716 | 325,072 | 353,638 | 3,118,868 | 353,638 | 631,644 | 353,638 | 631,644 |
| $12,000 under $13,000 | 263,060 | 3,281,459 | 488,915 | 234,396 | 263,060 | 2,554,108 | 263,060 | 529,908 | 263,060 | 529,908 |
| $13,000 under $14,000 | 192,613 | 2,590,234 | 383,225 | 178,086 | 192,613 | 2,025,074 | 192,613 | 427,735 | 192,613 | 427,735 |
| $14,000 under $15,000 | 136,662 | 1,978,581 | 272,333 | 129,200 | 136,662 | 1,572,870 | 136,662 | 340,070 | 136,662 | 340,070 |
| $15,000 under $20,000 | 264,974 | 4,427,087 | 527,759 | 262,190 | 264,974 | 3,616,710 | 264,974 | 822,258 | 264,974 | 822,258 |
| $20,000 under $25,000 | 50,836 | 1,115,163 | 101,092 | 52,316 | 50,836 | 946,944 | 50,836 | 239,087 | 50,836 | 239,087 |
| $25,000 under $30,000 | 15,272 | 416,173 | 30,543 | 15,560 | 15,272 | 359,894 | 15,272 | 100,148 | 15,272 | 100,166 |
| $30,000 under $50,000 | 11,757 | 431,798 | 23,222 | 13,447 | 11,757 | 374,863 | 11,757 | 120,950 | 11,757 | 121,307 |
| $50,000 under $100,000 | 2,794 | 175,330 | 5,532 | 3,143 | 2,794 | 154,228 | 2,794 | 64,481 | 2,794 | 64,698 |
| $100,000 under $200,000 | 278 | 35,824 | 549 | 314 | 278 | 31,355 | 278 | 16,793 | 278 | 16,971 |
| $200,000 under $500,000 | 53 | 14,888 | 104 | 66 | 53 | 13,789 | 53 | 8,432 | 53 | 8,586 |
| $500,000 under $1,000,000 | 3 | 2,433 | 6 | 3 | 3 | 2,384 | 2 | 924 | 3 | 975 |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - |
| Total nontaxable returns | 10,190,539 | 11,280,856 | 13,121,841 | 8,781,499 | 116,251 | 96,370 | - | - | - | - |
| All returns, summary: | | | | | | | | | | |
| Returns under $5,000 | 17,621,309 | 36,715,315 | 22,660,129 | 15,002,439 | 7,550,995 | 9,769,755 | 7,438,466 | 1,485,170 | 7,438,466 | 1,485,170 |
| Returns $5,000 under $10,000 | 5,788,413 | 40,192,416 | 7,569,731 | 5,068,020 | 5,784,439 | 27,549,438 | 5,781,142 | 4,952,267 | 5,781,142 | 4,952,267 |
| Returns $10,000 under $15,000 | 1,445,111 | 17,134,178 | 2,533,975 | 1,304,064 | 1,445,111 | 13,274,415 | 1,444,942 | 2,723,584 | 1,444,942 | 2,723,584 |
| Returns $15,000 or more | 346,223 | 6,624,421 | 689,318 | 347,613 | 346,223 | 5,504,805 | 345,966 | 1,373,073 | 345,967 | 1,374,048 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However. the data are included in the appropriate totals.
[1] Includes adjusted gross income class $500,000 to $1,000,000.
[2] Included in adjusted gross income class $200,000 to $500,000.
[3] Estimate is not shown separately to avoid disclosure of confidential data. However, the data are included in the appropriate totals.
NOTE: Amount detail may not add to total because of rounding.

Table 2.21—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME BY MARITAL STATUS

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

| Sources of income or loss | Total returns | | Joint returns of husbands and wives | | Separate returns of husbands and wives | | Returns of heads of households | | Returns or surviving spouses | | Returns of single persons not heads of household or surviving spouses | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| Adjusted gross income | 50,151,896 | 312,670,275 | 20,089,492 | 186,454,626 | 1,862,760 | 8,437,970 | 2,851,619 | 16,465,501 | 146,969 | 645,849 | 25,201,056 | 100,666,329 |
| Salaries and wages (gross) | 45,507,080 | 270,588,670 | 17,827,392 | 159,159,323 | 1,773,733 | 8,046,307 | 2,716,821 | 15,301,064 | 129,696 | 506,904 | 23,059,438 | 87,575,075 |
| Business or Profession: | | | | | | | | | | | | |
| Net profit | 2,336,438 | 10,108,166 | 1,718,941 | 8,207,292 | 47,826 | 135,054 | 64,920 | 247,879 | 3,883 | 13,831 | 500,868 | 1,504,109 |
| Net loss | 499,434 | 722,238 | 363,346 | 546,645 | 7,267 | 10,006 | 14,954 | 23,009 | (*) | (*) | 112,994 | 141,965 |
| Farm: | | | | | | | | | | | | |
| Net profit | 1,293,920 | 5,599,016 | 1,050,873 | 4,966,331 | 13,394 | 28,791 | 18,020 | 58,080 | 3,715 | 15,299 | 207,918 | 530,516 |
| Net loss | 630,677 | 1,154,278 | 547,323 | 1,043,922 | 4,326 | 6,852 | 9,713 | 20,100 | (*) | (*) | 67,018 | 79,171 |
| Partnership: | | | | | | | | | | | | |
| Net profit | 570,061 | 2,981,114 | 374,296 | 2,273,332 | 12,111 | 57,015 | 15,084 | 72,606 | (*) | (*) | 166,729 | 565,151 |
| Net loss | 166,023 | 203,215 | 102,156 | 133,758 | 4,641 | 5,821 | 7,458 | 17,132 | - | - | 51,768 | 46,504 |
| Small Business Corporations: | | | | | | | | | | | | |
| Net profit | 99,829 | 503,870 | 50,392 | 331,774 | 2,003 | 17,005 | (*) | (*) | (*) | (*) | 47,327 | 154,239 |
| Net loss | 26,234 | 60,066 | 12,766 | 44,502 | - | - | 2,961 | 4,443 | - | - | 10,507 | 11,120 |
| Sales of capital assets: | | | | | | | | | | | | |
| Net gain | 2,832,292 | 3,946,591 | 1,721,060 | 2,613,376 | 19,015 | 34,724 | 79,511 | 93,397 | 12,944 | 12,513 | 999,762 | 1,192,581 |
| Net loss | 507,427 | 298,355 | 268,033 | 157,140 | 7,440 | 4,200 | 11,457 | 7,332 | (*) | (*) | 218,461 | 128,449 |
| Sales of property other than capital assets: | | | | | | | | | | | | |
| Net gain | 273,307 | 288,271 | 227,997 | 236,311 | 2,549 | 1,924 | 2,914 | 5,091 | (*) | (*) | 39,364 | 43,564 |
| Net loss | 136,892 | 106,156 | 110,527 | 81,083 | 1,934 | 2,020 | 1,570 | 2,023 | (*) | (*) | 22,444 | 20,931 |
| Dividends in adjusted gross income | 3,101,655 | 2,878,061 | 1,343,801 | 1,069,327 | 41,480 | 29,896 | 101,741 | 108,513 | 17,898 | 9,581 | 1,596,735 | 1,660,745 |
| Interest received | 18,418,079 | 11,490,269 | 9,064,251 | 6,052,218 | 314,350 | 75,649 | 661,689 | 437,363 | 52,302 | 52,007 | 8,325,487 | 4,873,030 |
| Pension and annuities (taxable portion) | 2,145,622 | 5,617,902 | 1,178,053 | 3,333,490 | 12,919 | 31,217 | 48,191 | 118,079 | 3,610 | 10,894 | 902,849 | 2,124,224 |
| Rents: | | | | | | | | | | | | |
| Net income | 1,819,961 | 2,371,710 | 1,153,301 | 1,495,355 | 21,122 | 28,205 | 45,120 | 52,829 | 7,123 | 14,387 | 593,295 | 780,933 |
| Net loss | 789,110 | 518,987 | 530,567 | 355,418 | 5,022 | 2,468 | 33,329 | 18,098 | (*) | (*) | 217,564 | 142,128 |
| Royalties: | | | | | | | | | | | | |
| Net income | 221,831 | 291,528 | 136,445 | 183,851 | (*) | (*) | 5,479 | 4,539 | (*) | (*) | 78,544 | 99,890 |
| Net loss | 5,097 | 4,215 | 3,831 | 3,043 | (*) | (*) | (*) | (*) | - | - | (*) | (*) |
| Estates and trusts: | | | | | | | | | | | | |
| Net income | 255,732 | 499,663 | 84,153 | 131,505 | 3,173 | 2,968 | 9,684 | 11,439 | 3,019 | 6,448 | 155,703 | 347,304 |
| Net loss | 23,353 | 8,327 | 10,015 | 2,659 | (*) | (*) | 2,240 | 1,321 | (*) | (*) | 10,838 | 3,546 |
| State income tax refunds | 983,494 | 63,032 | 700,036 | 48,641 | 14,690 | 420 | 53,425 | 2,996 | (*) | (*) | 214,442 | 10,949 |
| Alimony | 100,612 | 235,123 | 3,816 | 1,595 | 4,092 | 8,500 | 33,918 | 100,342 | - | - | 58,786 | 124,685 |
| Other income (net) | 1,509,820 | 906,362 | 941,146 | 537,264 | 18,883 | 21,780 | 76,068 | 41,310 | (*) | (*) | 472,771 | 305,791 |
| Statutory adjustments | 2,450,008 | 2,623,232 | 1,598,856 | 1,818,188 | 58,994 | 53,188 | 108,684 | 96,745 | (*) | (*) | 682,098 | 651,956 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Amount detail may not add to total because of rounding.

Table 2.22—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Number of returns | Adjusted gross income | Salaries and wages (gross) | | Business or profession | | | | Farm | | | | Partnerships | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Net profit | | Net loss | | Net profit | | Net loss | | Net profit | | Net loss | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| All returns, total | 50,151,896 | 312,670,275 | 45,507,080 | 270,588,670 | 2,336,438 | 10,108,166 | 499,434 | 722,238 | 1,293,920 | 5,599,016 | 630,677 | 1,154,278 | 570,061 | 2,981,114 | 166,023 | 203,215 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 5,631,141 | 3,068,722 | 5,210,058 | 2,943,753 | 141,453 | 89,080 | 45,416 | 75,674 | 75,557 | 39,137 | 41,362 | 68,808 | 11,085 | 11,499 | 7,759 | 14,707 |
| $1,000 under $2,000 | 5,756,465 | 8,595,600 | 5,130,515 | 7,538,982 | 227,875 | 276,579 | 35,821 | 61,728 | 106,441 | 107,834 | 42,484 | 80,762 | 34,891 | 48,614 | 13,229 | 25,917 |
| $2,000 under $3,000 | 4,750,323 | 11,801,408 | 4,056,482 | 9,715,965 | 240,348 | 431,334 | 51,497 | 87,776 | 113,211 | 155,399 | 48,702 | 94,523 | 36,876 | 69,454 | 9,223 | 9,502 |
| $3,000 under $4,000 | 4,534,489 | 15,852,840 | 3,818,624 | 12,825,219 | 208,490 | 500,298 | 43,965 | 72,062 | 105,153 | 213,074 | 49,699 | 80,072 | 46,237 | 93,040 | 8,315 | 6,838 |
| $4,000 under $5,000 | 4,395,530 | 19,694,788 | 3,918,150 | 16,944,113 | 188,576 | 540,542 | 38,319 | 65,415 | 102,056 | 244,694 | 45,763 | 83,270 | 40,960 | 109,675 | 9,105 | 7,608 |
| $5,000 under $6,000 | 3,833,224 | 21,040,314 | 3,509,159 | 18,620,078 | 156,996 | 523,474 | 30,791 | 41,986 | 94,543 | 271,099 | 42,476 | 75,208 | 29,600 | 95,467 | 8,906 | 4,992 |
| $6,000 under $7,000 | 3,244,682 | 21,071,982 | 3,005,207 | 18,761,742 | 134,222 | 487,800 | 31,491 | 36,208 | 85,304 | 273,027 | 41,738 | 66,144 | 46,595 | 176,471 | 9,350 | 9,663 |
| $7,000 under $8,000 | 2,917,844 | 21,848,058 | 2,750,822 | 20,023,712 | 121,759 | 475,009 | 27,920 | 39,145 | 71,123 | 268,908 | 41,049 | 76,346 | 33,474 | 96,320 | 14,303 | 5,717 |
| $8,000 under $9,000 | 2,418,815 | 20,497,022 | 2,280,879 | 18,485,110 | 100,715 | 437,163 | 26,061 | 32,291 | 71,593 | 290,917 | 38,547 | 58,693 | 32,768 | 130,286 | 10,077 | 15,843 |
| $9,000 under $10,000 | 2,238,898 | 21,225,916 | 2,123,545 | 19,501,169 | 105,964 | 470,739 | 19,581 | 22,924 | 66,243 | 275,781 | 40,693 | 58,103 | 16,010 | 49,309 | 4,050 | 1,933 |
| $10,000 under $11,000 | 1,969,484 | 20,669,124 | 1,862,679 | 18,765,366 | 93,625 | 442,936 | 24,979 | 27,966 | 57,573 | 302,259 | 32,487 | 59,192 | 24,192 | 116,065 | 8,708 | 10,331 |
| $11,000 under $12,000 | 1,718,867 | 19,762,300 | 1,627,490 | 17,922,670 | 90,687 | 423,721 | 21,996 | 24,442 | 52,965 | 269,890 | 31,305 | 50,672 | 26,482 | 150,933 | 8,523 | 8,138 |
| $12,000 under $13,000 | 1,508,342 | 18,832,607 | 1,430,750 | 17,076,980 | 85,898 | 438,106 | 22,171 | 24,540 | 46,556 | 254,357 | 26,955 | 45,476 | 20,258 | 107,633 | 5,739 | 6,638 |
| $13,000 under $14,000 | 1,256,892 | 16,935,929 | 1,197,029 | 15,336,802 | 72,305 | 421,120 | 19,082 | 19,607 | 38,163 | 232,251 | 24,112 | 40,151 | 22,040 | 101,621 | 5,724 | 9,160 |
| $14,000 under $15,000 | 963,455 | 13,939,137 | 912,064 | 12,497,632 | 63,486 | 409,180 | 14,381 | 17,770 | 35,064 | 253,723 | 18,507 | 31,001 | 17,673 | 104,403 | 5,382 | 7,496 |
| $15,000 under $20,000 | 2,249,726 | 38,000,284 | 2,068,857 | 32,194,317 | 178,148 | 1,438,277 | 33,382 | 40,206 | 97,318 | 878,473 | 40,492 | 82,878 | 63,509 | 533,384 | 19,443 | 20,394 |
| $20,000 under $25,000 | 505,537 | 11,077,348 | 430,641 | 7,982,120 | 63,502 | 800,588 | 8,011 | 13,178 | 37,669 | 475,183 | 12,585 | 40,873 | 28,772 | 301,024 | 8,650 | 13,371 |
| $25,000 under $30,000 | 139,394 | 3,762,700 | 104,240 | 2,052,251 | 27,306 | 474,515 | 1,816 | 3,928 | 16,296 | 263,082 | 4,872 | 21,421 | 15,174 | 217,733 | 4,431 | 6,936 |
| $30,000 under $50,000 | 99,022 | 3,583,063 | 59,173 | 1,131,940 | 28,491 | 712,766 | 2,096 | 9,327 | 17,774 | 402,959 | 5,359 | 27,240 | 18,768 | 316,247 | 3,903 | 9,974 |
| $50,000 under $100,000 | 17,927 | 1,135,340 | 9,703 | 228,486 | 6,111 | 270,544 | 562 | 3,627 | 3,088 | 112,101 | 1,258 | 9,846 | 4,232 | 127,284 | 1,068 | 6,231 |
| $100,000 under $200,000 | 1,580 | 199,738 | 877 | 31,081 | 426 | 35,035 | 79 | 1,341 | 201 | 12,195 | 199 | 2,731 | 399 | 19,552 | 115 | 1,207 |
| $200,000 under $500,000 | 242 | 64,341 | 128 | 8,193 | 52 | 7,559 | 16 | 1,051 | 28 | 2,671 | 29 | 753 | 62 | 5,042 | 19 | 501 |
| $500,000 under $1,000,000 | 17 | 11,714 | 8 | 989 | 3 | 1,801 | 1 | 46 | 1 | 2 | 4 | 115 | 4 | 58 | 1 | 118 |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Taxable returns, total | 35,158,700 | 288,257,746 | 32,547,036 | 251,549,022 | 1,608,623 | 8,826,109 | 345,316 | 436,836 | 836,306 | 4,590,231 | 444,293 | 774,748 | 453,771 | 2,718,668 | 132,045 | 145,695 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 16,576 | 15,277 | 14,516 | 10,498 | (*) | (*) | - | - | - | - | (*) | (*) | (*) | (*) | - | - |
| $1,000 under $2,000 | 140,445 | 233,706 | 125,421 | 183,448 | 4,237 | 6,204 | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | - |
| $2,000 under $3,000 | 2,973,426 | 7,500,091 | 2,792,574 | 6,848,728 | 77,995 | 138,956 | 16,513 | 20,776 | 22,125 | 29,734 | 7,025 | 9,431 | 8,736 | 15,212 | (*) | (*) |
| $3,000 under $4,000 | 3,470,820 | 12,206,110 | 3,056,453 | 10,468,304 | 110,351 | 263,511 | 24,692 | 31,319 | 45,527 | 88,085 | 24,441 | 32,020 | 23,725 | 46,905 | 3,991 | 3,233 |
| $4,000 under $5,000 | 3,896,980 | 17,492,350 | 3,523,188 | 15,323,534 | 135,052 | 374,550 | 27,371 | 42,858 | 62,924 | 137,926 | 31,069 | 51,960 | 34,760 | 93,381 | 8,408 | 5,128 |
| $5,000 under $6,000 | 3,617,761 | 19,872,291 | 3,328,253 | 17,703,344 | 132,861 | 432,406 | 26,204 | 30,995 | 66,410 | 173,610 | 34,206 | 55,335 | 25,265 | 80,254 | 8,424 | 4,324 |
| $6,000 under $7,000 | 3,153,352 | 20,483,147 | 2,931,074 | 18,358,050 | 123,010 | 445,149 | 29,546 | 34,251 | 68,066 | 193,563 | 37,265 | 54,913 | 41,219 | 137,279 | 9,000 | 8,931 |
| $7,000 under $8,000 | 2,856,651 | 21,391,955 | 2,697,110 | 19,644,702 | 117,784 | 458,744 | 26,830 | 36,278 | 61,093 | 215,993 | 37,188 | 66,228 | 32,815 | 91,617 | 14,288 | 5,693 |
| $8,000 under $9,000 | 2,402,530 | 20,359,459 | 2,270,038 | 18,414,181 | 98,828 | 424,328 | 25,694 | 30,607 | 64,290 | 246,099 | 37,806 | 55,923 | 32,405 | 129,386 | 9,909 | 15,825 |
| $9,000 under $10,000 | 2,226,552 | 21,108,184 | 2,115,402 | 19,437,839 | 104,035 | 460,372 | 19,578 | 22,785 | 60,712 | 237,645 | 38,866 | 51,950 | 15,713 | 47,764 | 4,019 | 1,915 |
| $10,000 under $11,000 | 1,963,737 | 20,609,258 | 1,860,296 | 18,749,289 | 92,428 | 436,688 | 24,963 | 27,838 | 53,736 | 271,362 | 32,301 | 56,032 | 24,084 | 115,693 | 8,708 | 10,331 |
| $11,000 under $12,000 | 1,714,037 | 19,706,879 | 1,625,422 | 17,914,984 | 89,802 | 416,448 | 21,830 | 24,420 | 49,457 | 238,450 | 30,889 | 48,449 | 26,029 | 146,816 | 8,520 | 8,135 |
| $12,000 under $13,000 | 1,504,021 | 18,778,436 | 1,429,774 | 17,071,142 | 85,465 | 434,333 | 22,099 | 23,271 | 43,666 | 226,661 | 26,550 | 42,357 | 19,356 | 95,412 | 5,640 | 6,631 |
| $13,000 under $14,000 | 1,253,877 | 16,895,174 | 1,195,979 | 15,332,472 | 71,581 | 415,410 | 19,082 | 19,607 | 36,050 | 208,462 | 23,771 | 38,182 | 21,633 | 96,947 | 5,710 | 9,072 |
| $14,000 under $15,000 | 961,496 | 13,911,017 | 910,989 | 12,491,684 | 63,184 | 407,758 | 14,180 | 17,248 | 33,610 | 237,429 | 18,235 | 29,538 | 17,500 | 104,321 | 5,350 | 6,745 |
| $15,000 under $20,000 | 2,244,987 | 37,919,904 | 2,066,993 | 32,185,336 | 176,630 | 1,422,047 | 33,350 | 40,081 | 93,901 | 835,798 | 40,288 | 81,149 | 63,139 | 531,730 | 19,092 | 19,994 |
| $20,000 under $25,000 | 504,232 | 11,049,102 | 430,097 | 7,974,568 | 63,087 | 792,659 | 8,008 | 12,795 | 37,068 | 462,837 | 12,438 | 39,403 | 28,767 | 300,793 | 8,648 | 13,251 |
| $25,000 under $30,000 | 138,706 | 3,743,715 | 103,606 | 2,038,613 | 27,265 | 473,472 | 1,815 | 3,910 | 16,156 | 259,846 | 4,871 | 21,411 | 15,172 | 217,688 | 4,431 | 6,936 |
| $30,000 under $50,000 | 98,808 | 3,574,948 | 59,168 | 1,131,919 | 28,368 | 708,237 | 2,092 | 8,963 | 17,696 | 399,357 | 5,341 | 26,942 | 18,753 | 315,458 | 3,902 | 9,969 |
| $50,000 under $100,000 | 17,872 | 1,131,895 | 9,675 | 227,044 | 6,107 | 270,332 | 562 | 3,627 | 3,087 | 111,972 | 1,257 | 9,843 | 4,232 | 127,284 | 1,068 | 6,231 |
| $100,000 under $200,000 | 1,576 | 199,035 | 873 | 30,386 | 426 | 35,035 | 79 | 1,341 | 201 | 12,195 | 199 | 2,731 | 399 | 19,552 | 115 | 1,207 |
| $200,000 under $500,000 | 241 | 64,099 | 127 | 7,968 | 52 | 7,559 | 16 | 1,051 | 28 | 2,671 | 29 | 753 | 62 | 5,042 | 19 | 501 |
| $500,000 under $1,000,000 | 17 | 11,714 | 8 | 989 | 3 | 1,801 | 1 | 46 | 1 | 2 | 4 | 115 | 4 | 58 | 1 | 118 |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total nontaxable returns | 14,993,196 | 24,412,526 | 12,960,044 | 19,039,650 | 727,815 | 1,282,054 | 154,118 | 285,404 | 457,614 | 1,008,788 | 186,384 | 379,535 | 116,290 | 262,448 | 33,978 | 57,521 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 25,067,948 | 59,013,357 | 22,133,829 | 49,968,033 | 1,006,742 | 1,837,832 | 215,018 | 362,654 | 502,418 | 760,139 | 228,010 | 407,436 | 170,049 | 332,283 | 47,631 | 64,573 |
| Returns $5,000 under $10,000 | 14,653,463 | 105,683,292 | 13,669,612 | 95,391,810 | 619,656 | 2,394,185 | 135,844 | 172,554 | 388,806 | 1,379,731 | 204,503 | 334,493 | 158,447 | 547,854 | 46,686 | 38,147 |
| Returns $10,000 under $15,000 | 7,417,040 | 90,139,096 | 7,030,012 | 81,599,450 | 406,001 | 2,135,062 | 102,609 | 114,326 | 230,321 | 1,312,480 | 133,366 | 226,492 | 110,645 | 580,654 | 34,076 | 41,763 |
| Returns $15,000 or more | 3,013,445 | 57,834,528 | 2,673,627 | 43,629,379 | 304,039 | 3,741,085 | 45,963 | 72,704 | 172,375 | 2,146,667 | 64,798 | 185,857 | 130,920 | 1,520,325 | 37,630 | 58,733 |

Footnotes at end of table.

Table 2.22—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Small Business Corporations | | | | Sales of capital assets, net gain | | Sales of capital assets, net loss | | Sales of property *other* than capital assets | | | | Dividends in adjusted gross income | | Interest received | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Net profit | | Net loss | | | | | | Net gain | | Net loss | | | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
| All returns, total | 99,829 | 503,870 | 26,234 | 60,067 | 2,832,292 | 3,946,591 | 507,427 | 298,355 | 273,307 | 288,271 | 136,892 | 106,156 | 3,101,655 | 2,878,061 | 18,418,079 | 11,490,269 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | | | 71,773 | 44,796 | 17,840 | 12,248 | 7,406 | 3,129 | 5,537 | 10,273 | 124,375 | 25,709 | 953,603 | 156,593 |
| $1,000 under $2,000 | 12,439 | 16,470 | 3,544 | 10,932 | 167,740 | 76,675 | 26,252 | 15,221 | 17,991 | 9,885 | 12,093 | 12,663 | 194,172 | 85,588 | 1,513,604 | 469,381 |
| $2,000 under $3,000 | 3,469 | 6,524 | | | 202,969 | 150,903 | 37,568 | 24,845 | 16,391 | 10,417 | 10,328 | 14,684 | 258,631 | 142,238 | 1,505,536 | 770,251 |
| $3,000 under $4,000 | (*) | (*) | 5,213 | 17,750 | 221,210 | 159,769 | 38,525 | 25,214 | 18,654 | 10,085 | 10,564 | 9,644 | 280,267 | 241,903 | 1,447,863 | 1,001,340 |
| $4,000 under $5,000 | 7,003 | 14,885 | | | 191,644 | 141,865 | 35,264 | 20,654 | 18,716 | 19,449 | 8,485 | 6,797 | 241,673 | 189,531 | 1,350,258 | 882,139 |
| $5,000 under $6,000 | 12,663 | 27,428 | 3,137 | 2,809 | 197,802 | 172,293 | 20,746 | 14,673 | 16,106 | 10,460 | 9,896 | 4,758 | 191,550 | 159,407 | 1,220,137 | 745,358 |
| $6,000 under $7,000 | | | | | 148,078 | 134,478 | 31,504 | 15,637 | 11,470 | 9,420 | 9,905 | 2,579 | 165,208 | 91,175 | 1,103,373 | 681,385 |
| $7,000 under $8,000 | 6,675 | 26,489 | | | 124,682 | 144,331 | 19,019 | 12,036 | 12,192 | 11,181 | 9,876 | 7,123 | 143,083 | 144,684 | 1,060,964 | 545,127 |
| $8,000 under $9,000 | 5,397 | 9,537 | (*) | (*) | 142,416 | 220,173 | 22,180 | 13,951 | 16,539 | 13,966 | 7,533 | 3,800 | 113,747 | 68,858 | 988,923 | 584,146 |
| $9,000 under $10,000 | | | | | 130,051 | 150,902 | 19,661 | 9,073 | 11,856 | 15,837 | 4,212 | 1,407 | 146,698 | 151,827 | 927,036 | 486,098 |
| $10,000 under $11,000 | 3,569 | 14,433 | 3,552 | 6,766 | 150,361 | 181,990 | 27,792 | 14,448 | 17,122 | 13,985 | 6,951 | 4,139 | 150,066 | 136,397 | 984,870 | 585,617 |
| $11,000 under $12,000 | (*) | (*) | | | 135,663 | 150,876 | 27,186 | 16,513 | 11,283 | 5,689 | 5,683 | 2,603 | 134,103 | 153,947 | 884,437 | 525,691 |
| $12,000 under $13,000 | 3,214 | 8,701 | | | 136,454 | 152,559 | 24,510 | 13,545 | 15,821 | 13,531 | 4,651 | 2,948 | 134,526 | 129,443 | 834,707 | 526,250 |
| $13,000 under $14,000 | (*) | (*) | (*) | (*) | 122,031 | 150,679 | 22,774 | 11,753 | 11,211 | 11,399 | 4,911 | 3,970 | 132,872 | 121,215 | 768,555 | 452,145 |
| $14,000 under $15,000 | 2,759 | 5,556 | (*) | (*) | 104,784 | 135,338 | 23,890 | 11,374 | 11,529 | 10,729 | 3,909 | 1,882 | 102,381 | 107,975 | 621,628 | 371,052 |
| $15,000 under $20,000 | 11,833 | 53,812 | 3,428 | 6,967 | 347,877 | 597,627 | 66,910 | 37,659 | 29,090 | 38,147 | 13,417 | 10,082 | 353,618 | 435,885 | 1,605,582 | 1,408,675 |
| $20,000 under $25,000 | 6,742 | 57,177 | 1,552 | 2,458 | 127,500 | 343,833 | 24,678 | 15,623 | 12,726 | 23,566 | 4,445 | 2,455 | 137,838 | 244,292 | 420,456 | 615,837 |
| $25,000 under $30,000 | 5,716 | 56,825 | 1,317 | 4,111 | 49,702 | 216,473 | 11,730 | 7,686 | 6,824 | 21,507 | 1,755 | 1,598 | 46,319 | 89,957 | 121,917 | 282,908 |
| $30,000 under $50,000 | 6,639 | 99,921 | 342 | 626 | 48,854 | 369,998 | 7,621 | 4,900 | 8,388 | 22,662 | 2,221 | 1,948 | 40,900 | 98,395 | 87,373 | 304,747 |
| $50,000 under $100,000 | 2,020 | 57,869 | 234 | 2,398 | 9,530 | 169,686 | 1,587 | 1,153 | 1,760 | 10,464 | 460 | 718 | 8,616 | 45,992 | 15,606 | 79,656 |
| $100,000 under $200,000 | 271 | 19,444 | 32 | 127 | 992 | 47,922 | 162 | 127 | 193 | 2,303 | 54 | 48 | 850 | 9,442 | 1,425 | 12,529 |
| $200,000 under $500,000 | 42 | 6,245 | 3 | 6 | 165 | 25,962 | 27 | 21 | 36 | 433 | 6 | 37 | 151 | 3,342 | 211 | 3,031 |
| $500,000 under $1,000,000 | 1 | 503 | 1 | 35 | 14 | 7,463 | 1 | 1 | 3 | 27 | - | - | 11 | 859 | 15 | 313 |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Taxable returns, total | 89,120 | 483,550 | 19,940 | 32,485 | 2,256,228 | 3,508,972 | 420,674 | 239,913 | 192,449 | 233,983 | 88,917 | 57,244 | 2,523,807 | 2,589,465 | 14,640,203 | 9,843,025 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | (*) | (*) | (*) | (*) | (*) | (*) | - | - | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | | | - | - | 15,079 | 3,374 | (*) | (*) | (*) | (*) | 3,748 | 8,089 | 19,208 | 8,307 | 60,667 | 21,995 |
| $2,000 under $3,000 | 15,181 | 24,284 | (*) | (*) | 59,093 | 37,044 | 12,461 | 7,194 | 3,870 | 2,376 | | | 101,458 | 47,113 | 774,104 | 270,180 |
| $3,000 under $4,000 | | | (*) | (*) | 127,230 | 89,055 | 24,743 | 16,921 | 4,816 | 3,084 | 2,954 | 1,956 | 204,207 | 170,341 | 1,027,618 | 640,035 |
| $4,000 under $5,000 | | | (*) | (*) | 149,497 | 107,001 | 28,099 | 15,959 | 12,104 | 14,213 | 2,857 | 2,162 | 211,280 | 176,205 | 1,213,480 | 745,366 |
| $5,000 under $6,000 | 12,662 | 27,376 | 5,590 | 4,441 | 173,818 | 145,937 | 19,543 | 14,133 | 8,347 | 6,410 | 6,590 | 2,673 | 184,156 | 156,641 | 1,177,600 | 718,260 |
| $6,000 under $7,000 | | | | | 131,920 | 117,695 | 31,032 | 15,424 | 8,264 | 7,754 | 8,266 | 2,107 | 164,336 | 91,055 | 1,082,836 | 675,190 |
| $7,000 under $8,000 | | | | | 117,908 | 135,613 | 18,885 | 11,946 | 9,765 | 9,907 | 7,476 | 5,902 | 139,738 | 144,470 | 1,051,161 | 541,197 |
| $8,000 under $9,000 | 11,877 | 35,305 | | | 136,400 | 209,439 | 22,032 | 13,935 | 14,975 | 12,634 | 6,826 | 1,969 | 113,412 | 68,804 | 984,212 | 582,290 |
| $9,000 under $10,000 | | | | | 125,849 | 144,757 | 19,602 | 9,026 | 9,829 | 14,043 | 4,058 | 1,295 | 146,359 | 151,778 | 922,988 | 485,053 |
| $10,000 under $11,000 | 3,568 | 14,411 | 4,630 | 9,327 | 147,679 | 174,873 | 27,692 | 14,348 | 16,091 | 13,263 | 6,396 | 4,062 | 149,687 | 136,198 | 982,528 | 583,912 |
| $11,000 under $12,000 | (*) | (*) | | | 133,016 | 146,054 | 26,885 | 16,320 | 10,584 | 5,444 | 5,256 | 2,413 | 133,400 | 153,860 | 882,122 | 523,638 |
| $12,000 under $13,000 | 3,214 | 8,701 | | | 134,167 | 148,106 | 24,506 | 13,544 | 14,992 | 9,813 | 4,649 | 2,936 | 134,234 | 129,414 | 832,901 | 525,529 |
| $13,000 under $14,000 | (*) | (*) | | | 119,984 | 147,275 | 22,659 | 11,702 | 10,466 | 11,137 | 4,592 | 3,852 | 132,681 | 121,200 | 767,690 | 451,438 |
| $14,000 under $15,000 | 2,759 | 5,556 | | | 103,485 | 132,436 | 23,889 | 11,373 | 10,818 | 8,791 | 3,542 | 1,798 | 102,305 | 107,950 | 620,430 | 370,783 |
| $15,000 under $20,000 | 11,760 | 53,742 | 3,248 | 6,302 | 345,391 | 591,581 | 66,562 | 37,450 | 27,839 | 34,640 | 12,891 | 9,336 | 353,248 | 435,480 | 1,602,494 | 1,406,433 |
| $20,000 under $25,000 | 6,709 | 55,977 | 1,552 | 2,458 | 126,971 | 342,153 | 24,673 | 15,619 | 12,464 | 23,399 | 4,322 | 2,348 | 137,680 | 244,279 | 419,484 | 615,479 |
| $25,000 under $30,000 | 5,716 | 56,825 | 1,317 | 4,111 | 49,280 | 215,861 | 11,729 | 7,686 | 6,757 | 21,190 | 1,755 | 1,598 | 45,941 | 89,917 | 121,266 | 282,456 |
| $30,000 under $50,000 | 6,639 | 99,921 | 342 | 626 | 48,758 | 369,521 | 7,618 | 4,898 | 8,354 | 22,591 | 2,219 | 1,945 | 40,897 | 98,393 | 87,264 | 304,053 |
| $50,000 under $100,000 | 2,020 | 57,869 | 234 | 2,398 | 9,529 | 169,651 | 1,561 | 1,127 | 1,759 | 10,464 | 460 | 718 | 8,565 | 44,327 | 15,554 | 79,556 |
| $100,000 under $200,000 | 271 | 19,444 | 32 | 127 | 992 | 47,922 | 162 | 127 | 193 | 2,303 | 54 | 48 | 850 | 9,442 | 1,421 | 12,521 |
| $200,000 under $500,000 | 42 | 6,245 | 3 | 6 | 165 | 25,962 | 27 | 21 | 36 | 433 | 6 | 37 | 151 | 3,342 | 210 | 3,014 |
| $500,000 under $1,000,000 | 1 | 503 | 1 | 35 | 14 | 7,463 | 1 | 1 | 3 | 27 | - | - | 11 | 859 | 15 | 313 |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total nontaxable returns | 10,709 | 20,318 | 6,294 | 27,581 | 576,064 | 437,616 | 86,753 | 58,442 | 80,858 | 54,288 | 47,975 | 48,912 | 577,848 | 288,595 | 3,777,876 | 1,647,243 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 25,587 | 42,538 | 8,757 | 28,682 | 855,336 | 574,008 | 155,449 | 98,181 | 79,158 | 52,964 | 47,007 | 54,061 | 1,099,118 | 684,969 | 6,770,864 | 3,279,704 |
| Returns $5,000 under $10,000 | 24,735 | 63,455 | 5,760 | 4,550 | 743,029 | 822,177 | 113,110 | 65,369 | 68,163 | 60,866 | 41,422 | 19,668 | 760,286 | 615,950 | 5,300,433 | 3,042,113 |
| Returns $10,000 under $15,000 | 16,243 | 46,082 | 4,808 | 10,106 | 649,293 | 771,441 | 126,152 | 67,633 | 66,966 | 55,334 | 26,105 | 15,541 | 653,948 | 648,978 | 4,094,197 | 2,460,754 |
| Returns $15,000 or more | 33,264 | 351,795 | 6,909 | 16,728 | 584,634 | 1,778,964 | 112,716 | 67,171 | 59,020 | 119,109 | 22,358 | 16,887 | 588,303 | 928,165 | 2,252,585 | 2,707,695 |

Footnotes at end of table.

Table 2.22—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Pensions and annuities (taxable portion) | | Rents | | | | Royalties | | | | Estates and trusts | | | | State income tax refunds | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Net income | | Net loss | | Net income | | Net loss | | Net income | | Net loss | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) |
| All returns, total | 2,145,622 | 5,617,902 | 1,819,961 | 2,371,710 | 789,110 | 518,987 | 221,831 | 291,528 | 5,097 | 4,215 | 255,732 | 499,663 | 23,353 | 8,327 | 983,494 | 63,032 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 26,865 | 22,202 | 64,127 | 33,484 | 31,791 | 25,875 | 2,187 | 2,468 | - | - | 15,138 | 4,474 | | | 10,462 | 385 |
| $1,000 under $2,000 | 120,042 | 134,991 | 149,806 | 122,273 | 50,322 | 46,136 | 17,025 | 8,335 | (*) | (*) | 19,297 | 13,543 | 4,677 | 1,452 | 29,567 | 1,500 |
| $2,000 under $3,000 | 279,219 | 394,011 | 210,833 | 202,300 | 38,180 | 27,426 | 17,376 | 7,311 | (*) | (*) | 19,004 | 18,946 | | | 44,049 | 2,516 |
| $3,000 under $4,000 | 384,951 | 801,809 | 189,489 | 228,881 | 37,512 | 20,999 | 18,719 | 13,710 | - | - | 26,644 | 37,853 | | | 41,687 | 2,435 |
| $4,000 under $5,000 | 255,368 | 624,556 | 166,128 | 179,842 | 45,564 | 20,609 | 16,655 | 16,341 | (*) | (*) | 21,779 | 33,821 | (*) | (*) | 52,070 | 2,742 |
| $5,000 under $6,000 | 196,697 | 524,481 | 124,413 | 117,136 | 54,736 | 27,721 | 21,793 | 30,256 | - | - | 18,401 | 38,622 | (*) | (*) | 56,879 | 2,250 |
| $6,000 under $7,000 | 168,571 | 527,873 | 94,617 | 137,207 | 50,470 | 37,593 | 7,144 | 8,974 | (*) | (*) | 3,740 | 8,438 | - | - | 77,760 | 4,005 |
| $7,000 under $8,000 | 83,897 | 272,105 | 83,229 | 118,493 | 46,276 | 30,555 | 17,073 | 17,294 | (*) | (*) | 11,714 | 13,755 | (*) | (*) | 61,878 | 3,396 |
| $8,000 under $9,000 | 107,052 | 344,895 | 85,085 | 121,349 | 54,493 | 31,385 | 11,853 | 8,607 | (*) | (*) | 12,476 | 21,224 | (*) | (*) | 76,867 | 4,383 |
| $9,000 under $10,000 | 76,092 | 260,859 | 68,930 | 97,600 | 40,626 | 23,175 | 9,401 | 5,221 | (*) | (*) | 15,056 | 34,133 | (*) | (*) | 71,963 | 4,145 |
| $10,000 under $11,000 | 71,461 | 227,108 | 77,296 | 105,862 | 50,101 | 26,822 | 8,745 | 9,111 | - | - | 11,255 | 12,121 | | | 65,194 | 4,172 |
| $11,000 under $12,000 | 69,823 | 255,085 | 72,966 | 96,623 | 49,332 | 25,310 | 7,161 | 6,363 | (*) | (*) | 8,449 | 15,418 | 3,048 | 903 | 68,873 | 4,540 |
| $12,000 under $13,000 | 58,636 | 213,706 | 72,156 | 100,845 | 35,895 | 28,230 | 8,623 | 12,238 | (*) | (*) | 12,163 | 17,585 | | | 77,926 | 5,312 |
| $13,000 under $14,000 | 48,783 | 167,006 | 57,372 | 85,686 | 41,853 | 22,267 | 6,782 | 9,609 | (*) | (*) | 11,154 | 27,128 | (*) | (*) | 72,094 | 4,880 |
| $14,000 under $15,000 | 36,316 | 129,831 | 48,570 | 49,414 | 34,500 | 22,101 | 4,373 | 9,948 | (*) | (*) | 8,120 | 14,167 | - | - | 52,160 | 4,133 |
| $15,000 under $20,000 | 109,411 | 468,358 | 142,128 | 233,977 | 81,668 | 52,147 | 22,318 | 33,348 | 1,021 | 1,922 | 23,994 | 74,282 | 1,895 | 926 | 98,738 | 8,484 |
| $20,000 under $25,000 | 34,893 | 175,908 | 58,052 | 143,427 | 26,612 | 24,661 | 11,966 | 23,979 | | | 9,252 | 40,146 | 1,244 | 241 | 17,885 | 2,131 |
| $25,000 under $30,000 | 9,094 | 42,350 | 26,313 | 73,540 | 9,676 | 11,971 | 4,262 | 12,284 | | | 3,986 | 34,030 | | | 4,341 | 694 |
| $30,000 under $50,000 | 7,315 | 25,332 | 23,197 | 93,070 | 7,647 | 9,511 | 6,770 | 38,508 | 543 | 175 | 3,327 | 24,941 | 759 | 447 | 2,800 | 637 |
| $50,000 under $100,000 | 1,017 | 4,935 | 4,689 | 24,070 | 1,672 | 3,851 | 1,360 | 11,538 | | | 651 | 10,862 | | | 280 | 278 |
| $100,000 under $200,000 | 100 | 449 | 501 | 5,890 | 153 | 489 | 199 | 4,454 | | | 115 | 3,958 | - | - | (*) | (*) |
| $200,000 under $500,000 | 18 | 51 | 60 | 677 | 29 | 150 | 41 | 1,616 | 3 | 23 | 17 | 216 | 2 | 6 | 6 | 4 |
| $500,000 under $1,000,000 | 1 | 1 | 4 | 64 | 2 | 3 | 5 | 15 | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Taxable returns, total | 1,560,511 | 4,617,803 | 1,274,315 | 1,854,739 | 649,922 | 394,916 | 170,820 | 253,660 | 4,845 | 4,099 | 209,473 | 457,233 | 20,663 | 7,410 | 878,095 | 56,273 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | (*) | (*) | - | - | - | - | (*) | (*) | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | - | - | (*) | (*) | - | - | (*) | (*) | - | - | (*) | (*) |
| $2,000 under $3,000 | 68,402 | 94,709 | 30,685 | 25,849 | 11,634 | 6,501 | (*) | (*) | (*) | (*) | 9,380 | 8,576 | - | - | 12,814 | 276 |
| $3,000 under $4,000 | 218,839 | 450,398 | 91,579 | 103,214 | 24,447 | 13,912 | 10,800 | 2,532 | - | - | 19,676 | 19,002 | (*) | (*) | 24,977 | 1,478 |
| $4,000 under $5,000 | 203,462 | 482,312 | 126,393 | 136,896 | 38,539 | 14,860 | 13,582 | 13,676 | (*) | (*) | 17,303 | 31,885 | (*) | (*) | 38,060 | 1,516 |
| $5,000 under $6,000 | 191,017 | 503,970 | 118,405 | 110,813 | 49,599 | 24,497 | 17,744 | 26,181 | - | - | 18,036 | 38,549 | (*) | (*) | 55,210 | 1,880 |
| $6,000 under $7,000 | 163,663 | 499,541 | 92,567 | 135,264 | 47,349 | 23,710 | 6,604 | 8,603 | (*) | (*) | 3,740 | 8,438 | - | - | 77,760 | 4,005 |
| $7,000 under $8,000 | 83,395 | 269,758 | 81,047 | 117,183 | 45,817 | 30,488 | 16,679 | 16,894 | (*) | (*) | 11,403 | 13,535 | (*) | (*) | 61,286 | 3,354 |
| $8,000 under $9,000 | 107,052 | 344,895 | 84,233 | 120,040 | 54,036 | 31,186 | 11,570 | 7,746 | (*) | (*) | 12,404 | 21,224 | (*) | (*) | 76,867 | 4,383 |
| $9,000 under $10,000 | 75,993 | 260,837 | 67,504 | 95,789 | 40,624 | 23,174 | 9,400 | 5,221 | (*) | (*) | 15,056 | 34,133 | (*) | (*) | 71,539 | 4,140 |
| $10,000 under $11,000 | 71,461 | 227,108 | 76,660 | 105,528 | 49,804 | 26,551 | 8,407 | 8,859 | - | - | 11,255 | 12,121 | | | 65,194 | 4,172 |
| $11,000 under $12,000 | 69,823 | 255,085 | 72,136 | 95,292 | 49,332 | 25,310 | 7,069 | 6,340 | (*) | (*) | 8,449 | 15,418 | 3,215 | 939 | 68,873 | 4,540 |
| $12,000 under $13,000 | 58,636 | 213,706 | 71,932 | 100,688 | 35,696 | 28,220 | 8,623 | 12,238 | (*) | (*) | 12,163 | 17,585 | | | 76,998 | 5,266 |
| $13,000 under $14,000 | 48,616 | 166,548 | 57,335 | 85,619 | 41,623 | 22,134 | 6,349 | 9,239 | (*) | (*) | 11,154 | 27,128 | | | 72,094 | 4,880 |
| $14,000 under $15,000 | 36,316 | 129,831 | 48,028 | 47,318 | 34,499 | 22,098 | 4,352 | 9,940 | (*) | (*) | 8,119 | 14,165 | - | - | 52,061 | 4,131 |
| $15,000 under $20,000 | 109,411 | 468,358 | 141,382 | 232,633 | 81,422 | 52,020 | 22,198 | 33,177 | 1,021 | 1,922 | 23,934 | 74,254 | 1,895 | 926 | 98,738 | 8,484 |
| $20,000 under $25,000 | 34,893 | 175,908 | 57,970 | 143,384 | 26,251 | 24,239 | 11,934 | 23,973 | | | 9,221 | 40,143 | 1,244 | 241 | 17,813 | 2,123 |
| $25,000 under $30,000 | 9,094 | 42,350 | 26,310 | 73,537 | 9,675 | 11,970 | 4,261 | 12,282 | | | 3,972 | 34,023 | | | 4,340 | 694 |
| $30,000 under $50,000 | 7,315 | 25,332 | 23,196 | 93,058 | 7,647 | 9,511 | 6,767 | 38,508 | 543 | 175 | 3,327 | 24,941 | 759 | 447 | 2,799 | 636 |
| $50,000 under $100,000 | 1,017 | 4,935 | 4,689 | 24,070 | 1,672 | 3,851 | 1,360 | 11,538 | | | 651 | 10,862 | | | 280 | 278 |
| $100,000 under $200,000 | 100 | 449 | 501 | 5,890 | 153 | 489 | 199 | 4,454 | | | 115 | 3,958 | - | - | (*) | (*) |
| $200,000 under $500,000 | 18 | 51 | 60 | 677 | 29 | 150 | 41 | 1,616 | 3 | 23 | 17 | 216 | 2 | 6 | 6 | 4 |
| $500,000 under $1,000,000 | 1 | 1 | 4 | 64 | 2 | 3 | 5 | 15 | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total nontaxable returns | 585,111 | 1,000,100 | 545,646 | 516,972 | 139,188 | 124,072 | 51,011 | 37,870 | 252 | 116 | 46,259 | 42,431 | 2,690 | 917 | 105,399 | 6,757 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 1,066,445 | 1,977,569 | 780,383 | 766,780 | 203,369 | 141,046 | 71,962 | 48,166 | (*) | (*) | 101,862 | 108,637 | 7,418 | 2,789 | 177,835 | 9,577 |
| Returns $5,000 under $10,000 | 632,309 | 1,930,214 | 456,274 | 591,784 | 246,601 | 150,430 | 67,264 | 70,351 | (*) | (*) | 61,387 | 116,173 | 8,820 | 2,979 | 345,347 | 18,180 |
| Returns $10,000 under $15,000 | 285,019 | 992,737 | 328,360 | 438,430 | 211,681 | 124,731 | 35,684 | 47,270 | (*) | (*) | 51,141 | 86,419 | 3,215 | 940 | 336,247 | 23,036 |
| Returns $15,000 or more | 161,849 | 717,383 | 254,944 | 574,714 | 127,459 | 102,783 | 46,921 | 125,742 | 1,567 | 2,121 | 41,342 | 188,436 | 3,900 | 1,621 | 124,065 | 12,239 |

Footnotes at end of table.

Table 2.22—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Alimony | | Other income (net) | | Statutory adjustments | | | | | | | | | | Total deductions |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | | Sick pay exclusion | | Moving expense deduction | | Employee business expense | | Self-employed retirement deduction | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | |
| | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) | (61) | (62) | (63) |
| All returns, total | 100,612 | 235,123 | 1,509,820 | 906,362 | 2,450,008 | 2,623,232 | 406,956 | 458,495 | 503,941 | 297,175 | 1,583,405 | 1,792,644 | 84,216 | 74,921 | 69,776,288 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 8,772 | 8,131 | 37,990 | -7,239 | 33,416 | 97,612 | 18,931 | 66,087 | (*) | (*) | 13,314 | 31,005 | 3,495 | 3,950 | 7,097,317 |
| $1,000 under $2,000 | | | 98,202 | 45,205 | 65,134 | 115,358 | 22,437 | 61,642 | 5,635 | 1,347 | 35,369 | 48,660 | | | 7,212,654 |
| $2,000 under $3,000 | 14,134 | 26,041 | 150,166 | 77,873 | 94,770 | 119,574 | 20,081 | 39,223 | 15,610 | 5,716 | 62,739 | 74,433 | | | 5,960,385 |
| $3,000 under $4,000 | 12,689 | 25,838 | 127,002 | 73,802 | 139,564 | 145,462 | 30,665 | 39,405 | 31,131 | 10,750 | 83,399 | 94,897 | 1,213 | 410 | 5,689,175 |
| $4,000 under $5,000 | 11,543 | 17,654 | 121,379 | 77,477 | 139,300 | 136,411 | 21,949 | 23,303 | 36,520 | 17,153 | 81,507 | 95,100 | 2,597 | 855 | 5,548,481 |
| $5,000 under $6,000 | 10,688 | 27,948 | 102,741 | 47,969 | 182,524 | 189,648 | 27,236 | 24,644 | 44,586 | 21,076 | 114,803 | 142,822 | 2,260 | 1,106 | 4,857,467 |
| $6,000 under $7,000 | 12,895 | 19,346 | 94,258 | 68,049 | 179,869 | 159,621 | 40,228 | 35,982 | 49,750 | 24,352 | 89,985 | 96,775 | 7,543 | 2,512 | 4,150,579 |
| $7,000 under $8,000 | | | 60,225 | 18,871 | 196,549 | 171,501 | 40,986 | 25,336 | 38,829 | 15,592 | 124,956 | 129,224 | 2,913 | 1,349 | 3,747,682 |
| $8,000 under $9,000 | 17,081 | 18,514 | 92,077 | 54,453 | 146,288 | 140,174 | 23,106 | 24,493 | 34,914 | 16,051 | 93,490 | 98,099 | 3,994 | 1,531 | 3,123,111 |
| $9,000 under $10,000 | | | 64,412 | 42,994 | 197,368 | 210,003 | 21,212 | 20,072 | 47,861 | 24,321 | 137,933 | 163,470 | 3,749 | 2,140 | 3,153,047 |
| $10,000 under $11,000 | | | 84,385 | 35,672 | 161,794 | 148,347 | 24,347 | 12,907 | 35,343 | 24,308 | 109,118 | 108,798 | 3,862 | 2,333 | 3,069,186 |
| $11,000 under $12,000 | 4,874 | 31,475 | 73,397 | 47,866 | 159,260 | 152,338 | 22,089 | 12,503 | 33,615 | 25,322 | 107,292 | 112,157 | 3,119 | 2,355 | 2,942,787 |
| $12,000 under $13,000 | | | 53,717 | 33,080 | 138,715 | 150,422 | 13,373 | 16,473 | 23,250 | 17,478 | 105,540 | 111,453 | 5,839 | 5,018 | 2,809,582 |
| $13,000 under $14,000 | (*) | (*) | 69,722 | 27,878 | 123,447 | 124,099 | 15,630 | 8,668 | 23,624 | 16,962 | 87,991 | 95,478 | 4,447 | 2,992 | 2,492,472 |
| $14,000 under $15,000 | (*) | (*) | 56,878 | 25,917 | 112,691 | 110,387 | 11,165 | 6,289 | 22,812 | 14,882 | 82,869 | 83,973 | 5,912 | 5,243 | 1,915,658 |
| $15,000 under $20,000 | 4,341 | 25,349 | 154,990 | 128,126 | 270,324 | 298,027 | 42,676 | 32,265 | 43,662 | 44,623 | 183,592 | 206,390 | 15,320 | 14,750 | 4,484,610 |
| $20,000 under $25,000 | (*) | (*) | 41,923 | 56,854 | 72,410 | 95,624 | 8,950 | 6,844 | 11,505 | 11,915 | 48,242 | 67,476 | 7,278 | 9,389 | 1,007,592 |
| $25,000 under $30,000 | (*) | (*) | 13,873 | 11,414 | 23,868 | 35,668 | (*) | (*) | 3,205 | 3,874 | 14,989 | 21,918 | 5,067 | 8,090 | 278,157 |
| $30,000 under $50,000 | - | - | 9,781 | 23,397 | 11,078 | 18,549 | 440 | 344 | 902 | 897 | 5,592 | 8,208 | 4,817 | 9,101 | 197,148 |
| $50,000 under $100,000 | - | - | 2,401 | 13,493 | 1,503 | 4,020 | 151 | 229 | (*) | (*) | 618 | 2,099 | 781 | 1,675 | 35,564 |
| $100,000 under $200,000 | (*) | (*) | 258 | 1,342 | 120 | 299 | | | (*) | (*) | 58 | 138 | 43 | 105 | 3,126 |
| $200,000 under $500,000 | 1 | 3 | 40 | 1,881 | 14 | 36 | - | - | - | - | 7 | 19 | 7 | 17 | 474 |
| $500,000 under $1,000,000 | - | - | 3 | -12 | 2 | 52 | - | - | - | - | 2 | 52 | - | - | 34 |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Taxable returns, total | 84,307 | 210,090 | 1,191,365 | 784,162 | 2,243,460 | 2,225,892 | 339,495 | 271,844 | 490,022 | 285,937 | 1,463,113 | 1,598,958 | 76,480 | 69,155 | 50,751,110 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | (*) | (*) | (*) | (*) | - | - | - | - | (*) | (*) | - | - | 1,584 |
| $1,000 under $2,000 | - | - | (*) | (*) | (*) | (*) | - | - | (*) | (*) | (*) | (*) | - | - | 72,434 |
| $2,000 under $3,000 | 10,811 | 21,299 | 65,469 | 50,853 | 56,851 | 44,259 | (*) | (*) | 14,681 | 4,634 | 37,574 | 31,217 | | | 3,713,267 |
| $3,000 under $4,000 | (*) | (*) | 72,183 | 40,758 | 108,571 | 92,752 | 23,249 | 20,078 | 28,983 | 8,345 | 61,746 | 64,011 | 2,254 | 808 | 4,337,709 |
| $4,000 under $5,000 | 11,543 | 17,654 | 97,194 | 62,275 | 116,998 | 103,842 | 19,710 | 19,559 | 32,347 | 12,210 | 67,208 | 71,730 | | | 4,909,407 |
| $5,000 under $6,000 | 10,688 | 27,948 | 89,431 | 36,452 | 169,329 | 171,371 | 23,011 | 19,861 | 43,515 | 20,206 | 107,219 | 130,446 | (*) | (*) | 4,589,122 |
| $6,000 under $7,000 | 12,895 | 19,346 | 93,103 | 67,854 | 177,567 | 156,340 | 40,128 | 35,927 | 49,381 | 24,030 | 88,286 | 93,934 | 7,291 | 2,448 | 4,034,905 |
| $7,000 under $8,000 | | | 59,115 | 17,952 | 195,342 | 169,722 | 40,986 | 25,336 | 38,578 | 15,525 | 124,084 | 127,623 | 2,578 | 1,238 | 3,668,244 |
| $8,000 under $9,000 | 17,081 | 18,514 | 91,191 | 56,072 | 145,451 | 139,774 | 23,106 | 24,493 | 34,914 | 16,051 | 93,085 | 97,843 | 3,562 | 1,386 | 3,101,893 |
| $9,000 under $10,000 | | | 63,654 | 42,959 | 196,601 | 209,807 | 21,212 | 20,072 | 47,861 | 24,321 | 137,432 | 163,422 | 3,483 | 1,991 | 3,135,405 |
| $10,000 under $11,000 | | | 83,843 | 35,485 | 161,625 | 147,825 | 24,347 | 12,907 | 35,341 | 24,306 | 108,951 | 108,279 | 3,862 | 2,333 | 3,060,215 |
| $11,000 under $12,000 | | | 73,171 | 48,762 | 158,973 | 152,209 | 22,089 | 12,503 | 33,449 | 25,285 | 107,292 | 112,157 | 2,998 | 2,264 | 2,934,519 |
| $12,000 under $13,000 | 7,556 | 58,435 | 53,451 | 33,058 | 138,623 | 150,337 | 13,373 | 16,473 | 23,250 | 17,478 | 105,539 | 111,452 | 5,748 | 4,934 | 2,801,448 |
| $13,000 under $14,000 | | | 69,565 | 27,720 | 123,348 | 124,040 | 15,630 | 8,668 | 23,624 | 16,962 | 87,991 | 95,478 | 4,348 | 2,933 | 2,486,509 |
| $14,000 under $15,000 | | | 56,680 | 25,898 | 112,591 | 110,325 | 11,165 | 6,289 | 22,812 | 14,882 | 82,869 | 83,973 | 5,812 | 5,181 | 1,911,740 |
| $15,000 under $20,000 | 4,341 | 25,349 | 154,259 | 126,675 | 269,843 | 297,604 | 42,576 | 32,213 | 43,653 | 44,604 | 183,492 | 206,360 | 15,048 | 14,427 | 4,475,148 |
| $20,000 under $25,000 | (*) | (*) | 41,853 | 57,616 | 72,338 | 95,603 | 8,950 | 6,844 | 11,505 | 11,915 | 48,242 | 67,476 | 7,206 | 9,368 | 1,004,982 |
| $25,000 under $30,000 | (*) | (*) | 13,858 | 11,795 | 23,868 | 35,668 | (*) | (*) | 3,205 | 3,874 | 14,989 | 21,918 | 5,067 | 8,090 | 276,781 |
| $30,000 under $50,000 | - | - | 9,711 | 24,802 | 11,076 | 18,544 | 440 | 344 | 902 | 897 | 5,591 | 8,206 | 4,816 | 9,099 | 196,720 |
| $50,000 under $100,000 | - | - | 2,400 | 13,602 | 1,503 | 4,020 | 151 | 229 | (*) | (*) | 618 | 2,099 | 781 | 1,675 | 35,454 |
| $100,000 under $200,000 | (*) | (*) | 258 | 1,342 | 120 | 299 | | | (*) | (*) | 58 | 138 | 43 | 105 | 3,118 |
| $200,000 under $500,000 | 1 | 3 | 40 | 1,881 | 14 | 36 | - | - | - | - | 7 | 19 | 7 | 17 | 472 |
| $500,000 under $1,000,000 | - | - | 3 | -12 | 2 | 52 | - | - | - | - | 2 | 52 | - | - | 34 |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total nontaxable returns | 16,305 | 25,033 | 318,455 | 122,197 | 206,548 | 397,343 | 67,461 | 186,651 | 13,919 | 11,239 | 120,292 | 193,685 | 7,736 | 5,766 | 19,025,179 |
| All returns, summary: | | | | | | | | | | | | | | | |
| Returns under $5,000 | 47,138 | 77,664 | 534,739 | 267,117 | 472,184 | 614,418 | 114,063 | 229,660 | 90,050 | 35,448 | 276,328 | 344,094 | 7,265 | 5,215 | 31,508,011 |
| Returns $5,000 under $10,000 | 40,664 | 65,808 | 413,713 | 232,335 | 902,598 | 870,947 | 152,768 | 130,528 | 215,940 | 101,391 | 561,167 | 630,390 | 20,459 | 8,638 | 19,031,886 |
| Returns $10,000 under $15,000 | 7,556 | 58,435 | 338,099 | 170,414 | 695,907 | 685,593 | 86,604 | 56,840 | 138,644 | 98,952 | 492,810 | 511,858 | 23,179 | 17,943 | 13,229,684 |
| Returns $15,000 or more | 5,254 | 33,216 | 223,269 | 236,495 | 379,319 | 452,276 | 53,521 | 41,468 | 59,307 | 61,381 | 253,100 | 306,300 | 33,313 | 43,127 | 6,006,705 |

Footnotes at end of table.

Table 2.22—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Standard deduction: Total: Number of returns | Standard deduction: Total: Amount | Standard deduction: Low-income allowance: Number of returns | Standard deduction: Low-income allowance: Amount | Standard deduction: Percentage: Number of returns | Standard deduction: Percentage: Amount | Itemized deductions: Number of returns | Itemized deductions: Amount | Exemptions: Number of exemptions | Exemptions: Amount | Number of returns with no taxable income | Income subject to tax: Number of returns | Income subject to tax: Amount | Income tax before credits[1] | Tax credits: Total: Number of returns | Tax credits: Total: Amount | Coefficent of variation (Percent)**: Total standard deduction: Number of returns | Coefficent of variation (Percent)**: Total standard deduction: Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (64) | (65) | (66) | (67) | (68) | (69) | (70) | (71) | (72) | (73) | (74) | (75) | (76) | (77) | (78) | (79) | (a) | (b) |
| All returns, total | 50,151,896 | 69,776,288 | 36,012,976 | 45,805,939 | 14,138,920 | 23,970,348 | | | 110,133,034 | 82,473,999 | 14,684,687 | 35,467,209 | 177,362,671 | 32,642,550 | 2,344,913 | 420,410 | 0.1 | 0.2 |
| No adjusted gross income | - | - | - | - | - | - | Not applicable | Not applicable | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 5,631,141 | 7,097,317 | 5,624,928 | 7,089,140 | (*) | (*) | | | 7,065,698 | 5,292,015 | 5,614,468 | 16,673 | 1,598 | 220 | (*) | (*) | (2) | 0.3 |
| $1,000 under $2,000 | 5,756,465 | 7,212,654 | 5,756,140 | 7,212,456 | (*) | (*) | | | 8,318,572 | 6,225,584 | 5,614,784 | 141,681 | 57,777 | 8,205 | (*) | (*) | 0.1 | 0.3 |
| $2,000 under $3,000 | 4,750,323 | 5,960,385 | 4,745,519 | 5,958,906 | 4,804 | 1,479 | | | 8,211,264 | 6,146,310 | 1,740,287 | 3,010,036 | 1,398,600 | 199,747 | 79,325 | 1,990 | 0.1 | 0.1 |
| $3,000 under $4,000 | 4,534,489 | 5,689,175 | 4,526,655 | 5,685,920 | 7,834 | 3,255 | | | 9,210,539 | 6,892,571 | 973,188 | 3,561,301 | 4,218,281 | 630,436 | 199,335 | 14,813 | 0.1 | 0.1 |
| $4,000 under $5,000 | 4,395,530 | 5,548,481 | 4,221,087 | 5,428,539 | 174,443 | 119,942 | | | 9,192,351 | 6,887,177 | 443,560 | 3,951,970 | 7,588,654 | 1,192,111 | 212,661 | 18,630 | 0.1 | (2) |
| $5,000 under $6,000 | 3,833,224 | 4,857,467 | 3,642,123 | 4,707,787 | 191,101 | 149,680 | | | 8,617,844 | 6,446,026 | 175,275 | 3,657,949 | 9,877,761 | 1,607,344 | 225,552 | 22,441 | 0.3 | 0.4 |
| $6,000 under $7,000 | 3,244,682 | 4,150,579 | 3,077,561 | 3,994,321 | 167,121 | 156,258 | | | 7,697,989 | 5,766,192 | 62,280 | 3,182,402 | 11,233,426 | 1,869,841 | 191,023 | 26,097 | 0.2 | 0.3 |
| $7,000 under $8,000 | 2,917,844 | 3,747,682 | 2,805,780 | 3,640,224 | 112,064 | 107,457 | | | 7,417,222 | 5,551,324 | 47,489 | 2,870,355 | 12,579,410 | 2,139,534 | 166,083 | 22,839 | (2) | 0.1 |
| $8,000 under $9,000 | 2,418,815 | 3,123,111 | 1,603,216 | 2,081,588 | 815,599 | 1,041,523 | | | 6,422,804 | 4,814,370 | 7,059 | 2,411,756 | 12,559,851 | 2,183,523 | 148,210 | 20,296 | 0.2 | 0.2 |
| $9,000 under $10,000 | 2,238,898 | 3,153,047 | (*) | (*) | 2,234,923 | 3,150,702 | | | 6,388,133 | 4,786,279 | (*) | 2,233,765 | 13,287,829 | 2,337,990 | 139,946 | 20,972 | 0.2 | 0.2 |
| $10,000 under $11,000 | 1,969,484 | 3,069,186 | 4,763 | 3,642 | 1,967,588 | 3,067,285 | | | 5,610,915 | 4,201,825 | (*) | 1,968,603 | 13,389,170 | 2,393,581 | 136,897 | 22,078 | 0.2 | 0.2 |
| $11,000 under $12,000 | 1,718,867 | 2,942,787 | | | 1,717,656 | 2,941,913 | | | 5,114,050 | 3,832,331 | (*) | 1,718,751 | 12,977,764 | 2,334,636 | 117,451 | 22,586 | (2) | 0.1 |
| $12,000 under $13,000 | 1,508,342 | 2,809,582 | | | 1,506,686 | 2,808,715 | | | 4,679,035 | 3,505,935 | - | 1,508,342 | 12,507,752 | 2,272,394 | 112,742 | 21,367 | 0.1 | 0.2 |
| $13,000 under $14,000 | 1,256,892 | 2,492,472 | (*) | (*) | 1,256,486 | 2,492,034 | | | 3,922,186 | 2,939,455 | (*) | 1,256,725 | 11,492,456 | 2,119,273 | 89,797 | 19,559 | 0.1 | 0.2 |
| $14,000 under $15,000 | 963,455 | 1,915,658 | - | - | 963,455 | 1,915,658 | | | 3,016,643 | 2,261,174 | - | 963,455 | 9,750,752 | 1,835,114 | 93,056 | 17,451 | 0.1 | 0.2 |
| $15,000 under $20,000 | 2,249,726 | 4,484,610 | - | - | 2,249,726 | 4,484,610 | | | 6,939,938 | 5,195,764 | - | 2,249,726 | 28,234,400 | 5,559,948 | 249,184 | 70,196 | 0.1 | 0.1 |
| $20,000 under $25,000 | 505,537 | 1,007,592 | (*) | (*) | 505,283 | 1,007,546 | | | 1,496,559 | 1,121,795 | - | 505,537 | 8,875,388 | 1,914,988 | 90,726 | 35,385 | 0.1 | (2) |
| $25,000 under $30,000 | 139,394 | 278,157 | - | - | 139,394 | 278,157 | | | 434,389 | 325,351 | - | 139,394 | 3,098,327 | 729,944 | 41,570 | 23,250 | 0.4 | 0.5 |
| $30,000 under $50,000 | 99,022 | 197,148 | (*) | (*) | 98,483 | 196,599 | | | 314,493 | 235,777 | - | 99,022 | 3,009,803 | 826,864 | 39,951 | 25,833 | 0.3 | 0.2 |
| $50,000 under $100,000 | 17,927 | 35,564 | (*) | (*) | 17,901 | 35,531 | | | 56,896 | 42,612 | - | 17,927 | 978,827 | 362,078 | 9,012 | 11,337 | 0.6 | 0.4 |
| $100,000 under $200,000 | 1,580 | 3,126 | (*) | (*) | 1,576 | 3,121 | | | 4,759 | 3,567 | - | 1,580 | 176,242 | 84,664 | 893 | 1,968 | 0.5 | 0.5 |
| $200,000 under $500,000 | 242 | 474 | - | - | 242 | 474 | | | 709 | 531 | - | 242 | 57,748 | 33,092 | 139 | 635 | (3) | (3) |
| $500,000 under $1,000,000 | 17 | 34 | - | - | 17 | 34 | | | 46 | 34 | - | 17 | 10,855 | 7,023 | 10 | 628 | (3) | (3) |
| $1,000,000 or more | - | - | - | - | - | - | | | - | - | - | - | - | - | - | - | - | - |
| Taxable returns, total | 35,158,700 | 50,751,110 | 21,099,215 | 26,886,273 | 14,059,485 | 23,864,836 | | | 80,369,847 | 60,186,955 | (*) | 35,158,579 | 176,802,937 | 32,549,889 | 2,036,032 | 327,746 | 0.1 | 0.1 |
| No adjusted gross income | - | - | - | - | - | - | | | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 16,576 | 1,584 | 14,589 | 1,366 | (*) | (*) | | | 16,579 | 12,105 | (*) | 16,573 | 1,595 | 219 | - | - | 14.5 | 41.3 |
| $1,000 under $2,000 | 140,445 | 72,434 | 140,445 | 72,434 | - | - | | | 141,858 | 103,926 | (*) | 140,431 | 57,367 | 8,147 | - | - | 3.0 | 6.2 |
| $2,000 under $3,000 | 2,973,426 | 3,713,267 | 2,968,774 | 3,711,900 | (*) | (*) | | | 3,206,159 | 2,398,673 | - | 2,973,426 | 1,388,151 | 198,259 | 42,715 | 502 | 0.1 | 0.1 |
| $3,000 under $4,000 | 3,470,820 | 4,337,709 | 3,463,237 | 4,334,956 | 7,583 | 2,753 | | | 4,961,530 | 3,713,579 | - | 3,470,820 | 4,154,823 | 621,266 | 108,603 | 5,640 | (2) | (2) |
| $4,000 under $5,000 | 3,896,980 | 4,909,407 | 3,728,779 | 4,793,776 | 168,201 | 115,631 | | | 6,726,267 | 5,039,504 | (*) | 3,896,876 | 7,543,485 | 1,185,478 | 157,567 | 11,997 | 0.1 | (2) |
| $5,000 under $6,000 | 3,617,761 | 4,589,122 | 3,445,575 | 4,454,653 | 172,186 | 134,469 | | | 7,302,094 | 5,460,681 | - | 3,617,761 | 9,822,488 | 1,599,257 | 185,364 | 14,354 | 0.2 | 0.3 |
| $6,000 under $7,000 | 3,153,352 | 4,034,905 | 2,994,432 | 3,886,534 | 158,920 | 148,371 | | | 7,047,914 | 5,278,719 | - | 3,153,352 | 11,168,347 | 1,859,785 | 161,973 | 16,040 | 0.1 | 0.2 |
| $7,000 under $8,000 | 2,856,651 | 3,668,244 | 2,744,867 | 3,561,066 | 111,784 | 107,177 | | | 6,922,683 | 5,180,450 | - | 2,856,651 | 12,541,939 | 2,133,746 | 152,379 | 17,051 | 0.1 | (2) |
| $8,000 under $9,000 | 2,402,530 | 3,101,893 | 1,588,650 | 2,062,652 | 813,880 | 1,039,240 | | | 6,305,419 | 4,726,334 | - | 2,402,530 | 12,526,964 | 2,178,337 | 138,984 | 15,110 | 0.1 | 0.1 |
| $9,000 under $10,000 | 2,226,552 | 3,135,405 | (*) | (*) | 2,222,577 | 3,133,060 | | | 6,289,165 | 4,712,053 | - | 2,226,552 | 13,257,078 | 2,333,013 | 132,733 | 15,995 | 0.2 | 0.2 |
| $10,000 under $11,000 | 1,963,737 | 3,060,215 | 5,069 | 3,958 | 1,961,841 | 3,058,314 | | | 5,576,580 | 4,176,124 | - | 1,963,737 | 13,363,619 | 2,389,353 | 132,031 | 17,850 | 0.2 | 0.2 |
| $11,000 under $12,000 | 1,714,037 | 2,934,519 | | | 1,712,926 | 2,933,767 | | | 5,089,099 | 3,813,617 | - | 1,714,037 | 12,949,577 | 2,329,934 | 112,737 | 17,884 | (2) | 0.1 |
| $12,000 under $13,000 | 1,504,021 | 2,801,448 | | | 1,502,365 | 2,800,581 | | | 4,657,565 | 3,489,832 | - | 1,504,021 | 12,478,094 | 2,267,349 | 108,421 | 16,322 | (2) | 0.1 |
| $13,000 under $14,000 | 1,253,877 | 2,486,509 | | | 1,253,471 | 2,486,072 | | | 3,904,628 | 2,926,346 | - | 1,253,877 | 11,471,172 | 2,115,610 | 86,949 | 15,896 | 0.1 | 0.2 |
| $14,000 under $15,000 | 961,496 | 1,911,740 | - | - | 961,496 | 1,911,740 | | | 3,007,124 | 2,254,036 | - | 961,496 | 9,734,156 | 1,832,183 | 91,097 | 14,520 | 0.1 | 0.2 |
| $15,000 under $20,000 | 2,244,987 | 4,475,148 | - | - | 2,244,987 | 4,475,148 | | | 6,917,762 | 5,179,132 | - | 2,244,987 | 28,182,133 | 5,550,188 | 244,445 | 60,436 | 0.1 | 0.1 |
| $20,000 under $25,000 | 504,232 | 1,004,982 | (*) | (*) | 503,978 | 1,004,936 | | | 1,490,783 | 1,117,463 | - | 504,232 | 8,854,619 | 1,910,536 | 89,421 | 30,934 | 0.1 | (2) |
| $25,000 under $30,000 | 138,706 | 276,781 | - | - | 138,706 | 276,781 | | | 431,036 | 322,836 | - | 138,706 | 3,083,797 | 726,677 | 40,882 | 19,983 | 0.5 | 0.6 |
| $30,000 under $50,000 | 98,808 | 196,720 | (*) | (*) | 98,269 | 196,171 | | | 313,377 | 234,940 | - | 98,808 | 3,003,929 | 825,347 | 39,737 | 24,317 | 0.2 | 0.2 |
| $50,000 under $100,000 | 17,872 | 35,454 | (*) | (*) | 17,846 | 35,421 | | | 56,725 | 42,484 | - | 17,872 | 975,684 | 360,930 | 8,957 | 10,189 | 0.6 | 0.4 |
| $100,000 under $200,000 | 1,576 | 3,118 | (*) | (*) | 1,572 | 3,113 | | | 4,747 | 3,558 | - | 1,576 | 175,556 | 84,298 | 889 | 1,602 | 0.8 | 0.9 |
| $200,000 under $500,000 | 241 | 472 | - | - | 241 | 472 | | | 707 | 529 | - | 241 | 57,509 | 32,954 | 138 | 496 | (3) | (3) |
| $500,000 under $1,000,000 | 17 | 34 | - | - | 17 | 34 | | | 46 | 34 | - | 17 | 10,855 | 7,023 | 10 | 628 | (3) | (3) |
| $1,000,000 or more | - | - | - | - | - | - | | | - | - | - | - | - | - | - | - | - | - |
| Total nontaxable returns | 14,993,196 | 19,025,179 | 14,913,761 | 18,919,666 | 79,435 | 105,512 | | | 29,763,187 | 22,287,045 | 14,684,566 | 308,630 | 559,734 | 92,658 | 308,881 | 92,661 | (2) | 0.2 |
| All returns, summary: | | | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 25,067,948 | 31,508,011 | 24,874,329 | 31,374,960 | 193,619 | 133,051 | | | 41,998,424 | 31,443,658 | 14,386,287 | 10,681,661 | 13,264,910 | 2,030,719 | 492,671 | 35,492 | (2) | 0.1 |
| Returns $5,000 under $10,000 | 14,653,463 | 19,031,886 | 11,132,655 | 14,426,266 | 3,520,808 | 4,605,621 | | | 36,543,992 | 27,364,191 | 297,236 | 14,356,227 | 59,538,277 | 10,138,232 | 870,814 | 112,644 | 0.2 | 0.2 |
| Returns $10,000 under $15,000 | 7,417,040 | 13,229,684 | 5,169 | 4,079 | 7,411,871 | 13,225,605 | | | 22,342,829 | 16,740,720 | (*) | 7,415,876 | 60,117,894 | 10,954,998 | 549,943 | 103,039 | 0.1 | 0.2 |
| Returns $15,000 or more | 3,013,445 | 6,006,705 | 823 | 633 | 3,012,622 | 6,006,072 | | | 9,247,789 | 6,925,431 | - | 3,013,445 | 44,441,590 | 9,518,601 | 431,485 | 169,232 | 0.1 | 0.1 |

Footnotes at end of table.

Table 2.22—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Tax credits--Continued | | | | | | | | | | | | Tax liability | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Retirement income credit | | Investment credit | | Foreign tax credit | | Credit for contributions to candidates for public office | | Work Incentive Program credit | | Other tax credits | | Total | | Income tax after credits | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (80) | (81) | (82) | (83) | (84) | (85) | (86) | (87) | (88) | (89) | (90) | (91) | (92) | (93) | (94) | (95) |
| All returns, total | 580,621 | 74,247 | 1,074,228 | 324,590 | 16,749 | 11,502 | 717,484 | 9,711 | (*) | (*) | Estimates not shown because of high sampling variability | | 36,217,694 | 33,267,221 | 35,158,533 | 32,222,146 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | | | - | - | - | - |
| $1 under $1,000 | - | - | (*) | (*) | - | - | - | - | - | - | | | 149,404 | 10,602 | 16,573 | 219 |
| $1,000 under $2,000 | - | - | (*) | (*) | - | - | - | - | - | - | | | 449,909 | 39,795 | 140,431 | 8,147 |
| $2,000 under $3,000 | 18,146 | 715 | 20,196 | 996 | (*) | (*) | 40,732 | 261 | - | - | | | 3,211,186 | 248,007 | 2,973,426 | 197,757 |
| $3,000 under $4,000 | 109,410 | 10,374 | 50,699 | 4,061 | (*) | (*) | 38,974 | 354 | - | - | | | 3,625,015 | 677,625 | 3,470,820 | 615,626 |
| $4,000 under $5,000 | 94,799 | 10,027 | 72,309 | 8,022 | (*) | (*) | 46,491 | 554 | (*) | (*) | | | 3,985,954 | 1,239,635 | 3,896,876 | 1,173,481 |
| $5,000 under $6,000 | 79,721 | 10,128 | 82,161 | 11,393 | | | 67,348 | 885 | - | - | | | 3,670,739 | 1,653,297 | 3,617,760 | 1,584,903 |
| $6,000 under $7,000 | 57,489 | 8,775 | 84,184 | 15,204 | 4,776 | 1,869 | 50,632 | 548 | - | - | | | 3,183,358 | 1,913,527 | 3,153,352 | 1,843,745 |
| $7,000 under $8,000 | 34,309 | 5,442 | 79,825 | 16,410 | | | 52,744 | 712 | - | - | | | 2,869,456 | 2,180,541 | 2,856,651 | 2,116,695 |
| $8,000 under $9,000 | 31,305 | 3,727 | 68,093 | 15,920 | | | 49,902 | 648 | - | - | | | 2,411,707 | 2,225,700 | 2,402,530 | 2,163,227 |
| $9,000 under $10,000 | 26,182 | 3,982 | 62,856 | 16,229 | (*) | (*) | 54,294 | 738 | - | - | | | 2,233,567 | 2,373,633 | 2,226,550 | 2,317,018 |
| $10,000 under $11,000 | 22,669 | 3,890 | 67,253 | 17,415 | (*) | (*) | 48,074 | 731 | (*) | (*) | | | 1,968,520 | 2,430,288 | 1,963,737 | 2,371,503 |
| $11,000 under $12,000 | 18,177 | 3,031 | 59,793 | 18,848 | (*) | (*) | 39,880 | 659 | (*) | (*) | | | 1,718,583 | 2,364,307 | 1,714,037 | 2,312,050 |
| $12,000 under $13,000 | 16,996 | 2,387 | 55,246 | 18,298 | - | - | 44,165 | 681 | - | - | | | 1,507,804 | 2,299,032 | 1,504,020 | 2,251,027 |
| $13,000 under $14,000 | 13,546 | 2,415 | 46,777 | 16,645 | (*) | (*) | 30,145 | 430 | - | - | | | 1,256,892 | 2,141,819 | 1,253,877 | 2,099,714 |
| $14,000 under $15,000 | 8,330 | 1,013 | 49,691 | 15,826 | (*) | (*) | 35,930 | 564 | (*) | (*) | | | 963,184 | 1,858,313 | 961,496 | 1,817,664 |
| $15,000 under $20,000 | 31,361 | 5,193 | 141,961 | 63,214 | 2,928 | 521 | 80,756 | 1,256 | - | - | | | 2,249,592 | 5,621,745 | 2,244,986 | 5,489,752 |
| $20,000 under $25,000 | 10,729 | 1,866 | 59,137 | 30,825 | 2,139 | 2,177 | 22,772 | 420 | (*) | (*) | | | 505,207 | 1,937,465 | 504,232 | 1,879,603 |
| $25,000 under $30,000 | 4,461 | 868 | 29,840 | 19,157 | (*) | (*) | 8,202 | 143 | - | - | | | 138,885 | 734,922 | 138,677 | 706,694 |
| $30,000 under $50,000 | 2,476 | 338 | 34,052 | 24,566 | 698 | 712 | 4,947 | 97 | (*) | (*) | | | 99,021 | 834,272 | 98,802 | 801,031 |
| $50,000 under $100,000 | 443 | 66 | 7,908 | 9,584 | 215 | 1,662 | 1,314 | 26 | - | - | | | 17,877 | 358,663 | 17,867 | 350,741 |
| $100,000 under $200,000 | 51 | 6 | 777 | 1,592 | (*) | (*) | 159 | 4 | - | - | | | 1,576 | 84,132 | 1,576 | 82,696 |
| $200,000 under $500,000 | 20 | 4 | 112 | 304 | 6 | 326 | 23 | (4) | - | - | | | 241 | 33,247 | 241 | 32,457 |
| $500,000 under $1,000,000 | 1 | (4) | 8 | 22 | 3 | .606 | - | - | - | - | | | 17 | 6,654 | 16 | 6,396 |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | | | - | - | - | - |
| Taxable returns, total | 446,179 | 60,149 | 907,920 | 253,523 | 13,646 | 4,128 | 710,089 | 9,626 | (*) | (*) | | | 35,158,700 | 33,082,659 | 35,158,533 | 32,222,146 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | | | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | | | 16,576 | 255 | 16,573 | 219 |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | | | 140,445 | 8,626 | 140,431 | 8,147 |
| $2,000 under $3,000 | (*) | (*) | 6,209 | 265 | - | - | 36,386 | 236 | - | - | | | 2,973,426 | 213,313 | 2,973,426 | 197,757 |
| $3,000 under $4,000 | 38,705 | 3,423 | 31,042 | 1,848 | (*) | (*) | 38,856 | 350 | - | - | | | 3,470,820 | 648,076 | 3,470,820 | 615,626 |
| $4,000 under $5,000 | 64,275 | 6,886 | 47,952 | 4,536 | (*) | (*) | 45,995 | 548 | (*) | (*) | | | 3,896,980 | 1,217,880 | 3,896,876 | 1,173,481 |
| $5,000 under $6,000 | 69,427 | 8,323 | 52,182 | 5,148 | (*) | (*) | 67,317 | 883 | - | - | | | 3,617,761 | 1,637,142 | 3,617,760 | 1,584,903 |
| $6,000 under $7,000 | 53,280 | 7,556 | 61,430 | 7,975 | - | - | 48,626 | 508 | - | - | | | 3,153,352 | 1,901,873 | 3,153,352 | 1,843,745 |
| $7,000 under $8,000 | 33,724 | 5,268 | 66,706 | 10,799 | (*) | (*) | 52,623 | 709 | - | - | | | 2,856,651 | 2,174,979 | 2,856,651 | 2,116,695 |
| $8,000 under $9,000 | 31,305 | 3,727 | 58,867 | 10,734 | (*) | (*) | 49,871 | 647 | - | - | | | 2,402,530 | 2,221,523 | 2,402,530 | 2,163,227 |
| $9,000 under $10,000 | 26,083 | 3,888 | 55,742 | 11,347 | (*) | (*) | 54,294 | 738 | - | - | | | 2,226,552 | 2,370,146 | 2,226,550 | 2,317,018 |
| $10,000 under $11,000 | 22,669 | 3,890 | 62,387 | 13,189 | (*) | (*) | 48,002 | 729 | (*) | (*) | | | 1,963,737 | 2,427,537 | 1,963,737 | 2,371,503 |
| $11,000 under $12,000 | 18,177 | 3,031 | 55,080 | 14,147 | (*) | (*) | 39,880 | 659 | - | - | | | 1,714,037 | 2,361,552 | 1,714,037 | 2,312,050 |
| $12,000 under $13,000 | 16,996 | 2,387 | 50,925 | 13,256 | - | - | 43,999 | 679 | - | - | | | 1,504,021 | 2,296,040 | 1,504,020 | 2,251,027 |
| $13,000 under $14,000 | 13,546 | 2,415 | 43,929 | 12,983 | (*) | (*) | 30,138 | 430 | - | - | | | 1,253,877 | 2,139,925 | 1,253,877 | 2,099,714 |
| $14,000 under $15,000 | 8,330 | 1,013 | 47,732 | 12,896 | (*) | (*) | 35,930 | 564 | (*) | (*) | | | 961,496 | 1,856,884 | 961,496 | 1,817,664 |
| $15,000 under $20,000 | 31,361 | 5,193 | 137,322 | 53,666 | 2,828 | 310 | 80,755 | 1,256 | - | - | | | 2,244,987 | 5,618,505 | 2,244,986 | 5,489,752 |
| $20,000 under $25,000 | 10,729 | 1,866 | 58,086 | 27,528 | 1,885 | 1,024 | 22,772 | 420 | (*) | (*) | | | 504,232 | 1,936,795 | 504,232 | 1,879,603 |
| $25,000 under $30,000 | 4,461 | 868 | 29,660 | 18,354 | (*) | (*) | 8,202 | 143 | - | - | | | 138,706 | 734,802 | 138,677 | 706,694 |
| $30,000 under $50,000 | 2,476 | 338 | 33,869 | 23,417 | 667 | 344 | 4,947 | 97 | (*) | (*) | | | 98,808 | 834,114 | 98,802 | 801,031 |
| $50,000 under $100,000 | 443 | 66 | 7,903 | 9,517 | 165 | 580 | 1,314 | 26 | - | - | | | 17,872 | 358,659 | 17,867 | 350,741 |
| $100,000 under $200,000 | 51 | 6 | 777 | 1,592 | (*) | (*) | 159 | 4 | - | - | | | 1,576 | 84,132 | 1,576 | 82,696 |
| $200,000 under $500,000 | 20 | 4 | 112 | 304 | 5 | 188 | 23 | (4) | - | - | | | 241 | 33,247 | 241 | 32,457 |
| $500,000 under $1,000,000 | 1 | (4) | 8 | 22 | 3 | 606 | - | - | - | - | | | 17 | 6,654 | 16 | 6,396 |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | | | - | - | - | - |
| Total nontaxable returns | 134,442 | 14,098 | 166,308 | 71,071 | 3,103 | 7,375 | 7,395 | 86 | 1 | 1 | | | 1,058,994 | 184,565 | - | - |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 222,355 | 21,116 | 144,554 | 13,137 | (*) | (*) | 126,197 | 1,169 | (*) | (*) | | | 11,421,468 | 2,215,665 | 10,498,126 | 1,995,231 |
| Returns $5,000 under $10,000 | 229,006 | 32,054 | 377,119 | 75,156 | 5,060 | 1,887 | 274,920 | 3,531 | - | - | | | 14,368,827 | 10,346,698 | 14,256,843 | 10,025,588 |
| Returns $10,000 under $15,000 | 79,718 | 12,736 | 278,760 | 87,032 | (*) | (*) | 198,194 | 3,066 | (*) | (*) | | | 7,414,983 | 11,093,759 | 7,397,167 | 10,851,959 |
| Returns $15,000 or more | 49,542 | 8,340 | 273,795 | 149,264 | 7,310 | 9,452 | 118,173 | 1,946 | 510 | 113 | | | 3,012,416 | 9,611,100 | 3,006,397 | 9,349,369 |

Footnotes at end of table.

Table 2.22—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Tax liability--Continued | | | | | | | | Taxpayments | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Additional tax for tax preferences | | Tax from recomputing prior-year investment credit | | Self-employment tax | | Social security taxes on tip income | | Total | | Income tax withheld | | Estimated taxpayments | | Payment with request for extension of filing time | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (96) | (97) | (98) | (99) | (100) | (101) | (102) | (103) | (104) | (105) | (106) | (107) | (108) | (109) | (110) | (111) |
| All returns, total | 1,539 | 4,183 | 91,594 | 14,647 | 3,350,372 | 1,025,447 | 33,472 | 796 | 46,788,919 | 40,150,934 | 44,421,557 | 36,805,139 | 3,003,548 | 3,133,677 | 53,173 | 48,060 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | (*) | (*) | 131,882 | 9,826 | | | 5,138,260 | 277,838 | 5,071,135 | 262,170 | 39,738 | 12,826 | 1,200 | 84 |
| $1,000 under $2,000 | (*) | (*) | 2,180 | 349 | 308,995 | 31,210 | 3,483 | 46 | 5,023,170 | 746,885 | 4,901,278 | 711,410 | 83,827 | 31,885 | 1,278 | 233 |
| $2,000 under $3,000 | - | - | 1,759 | 516 | 343,593 | 49,723 | | | 4,019,615 | 1,040,183 | 3,856,982 | 984,445 | 139,721 | 51,254 | 2,395 | 471 |
| $3,000 under $4,000 | - | - | 3,113 | 265 | 318,192 | 61,694 | 8,489 | 174 | 3,913,336 | 1,410,742 | 3,650,482 | 1,338,005 | 239,887 | 67,388 | 1,435 | 558 |
| $4,000 under $5,000 | (*) | (*) | 3,879 | 325 | 281,930 | 65,665 | | | 4,106,411 | 2,069,765 | 3,832,203 | 1,957,791 | 268,822 | 106,287 | 3,445 | 1,204 |
| $5,000 under $6,000 | (*) | (*) | 4,034 | 592 | 241,183 | 67,429 | (*) | (*) | 3,662,689 | 2,378,484 | 3,431,313 | 2,245,649 | 253,077 | 125,610 | 8,422 | 2,079 |
| $6,000 under $7,000 | - | - | 3,479 | 641 | 223,395 | 69,085 | | | 3,160,090 | 2,568,648 | 2,977,075 | 2,434,544 | 222,386 | 126,535 | 4,279 | 1,298 |
| $7,000 under $8,000 | - | - | 4,211 | 382 | 186,062 | 63,459 | 2,892 | 65 | 2,872,331 | 2,767,118 | 2,721,307 | 2,633,585 | 182,058 | 123,894 | 4,571 | 4,808 |
| $8,000 under $9,000 | - | - | 4,237 | 607 | 172,640 | 61,863 | | | 2,375,030 | 2,629,293 | 2,260,684 | 2,504,917 | 181,093 | 119,380 | (*) | (*) |
| $9,000 under $10,000 | (*) | (*) | 3,158 | 352 | 157,200 | 56,258 | - | - | 2,211,249 | 2,788,500 | 2,109,658 | 2,663,219 | 147,144 | 116,590 | 1,197 | 736 |
| $10,000 under $11,000 | - | - | 3,847 | 379 | 138,341 | 58,389 | | | 1,942,995 | 2,797,956 | 1,846,920 | 2,654,210 | 142,188 | 131,337 | 1,760 | 1,152 |
| $11,000 under $12,000 | - | - | 4,961 | 554 | 121,175 | 51,665 | 4,697 | 91 | 1,705,428 | 2,731,992 | 1,621,497 | 2,576,798 | 133,894 | 138,836 | 2,740 | 2,056 |
| $12,000 under $13,000 | (*) | (*) | 5,266 | 736 | 107,141 | 47,210 | | | 1,492,657 | 2,629,321 | 1,424,735 | 2,477,912 | 133,616 | 138,880 | 2,038 | 1,364 |
| $13,000 under $14,000 | (*) | (*) | 3,478 | 330 | 89,404 | 41,772 | | | 1,245,849 | 2,414,713 | 1,188,614 | 2,278,011 | 108,334 | 121,105 | 1,328 | 1,956 |
| $14,000 under $15,000 | - | - | 4,518 | 775 | 80,977 | 39,823 | (*) | (*) | 955,228 | 2,030,550 | 903,152 | 1,886,577 | 100,606 | 129,869 | 1,817 | 1,840 |
| $15,000 under $20,000 | | | 18,618 | 2,592 | 245,350 | 129,087 | (*) | (*) | 2,223,619 | 5,706,123 | 2,047,009 | 5,130,471 | 339,875 | 534,229 | 7,528 | 7,359 |
| $20,000 under $25,000 | 154 | 386 | 7,971 | 1,320 | 98,282 | 56,521 | - | - | 494,687 | 1,748,753 | 417,735 | 1,399,233 | 151,602 | 333,604 | 3,433 | 5,138 |
| $25,000 under $30,000 | | | 4,722 | 1,062 | 45,085 | 27,091 | - | - | 134,156 | 587,194 | 98,346 | 384,836 | 63,285 | 195,941 | 1,028 | 2,121 |
| $30,000 under $50,000 | 376 | 632 | 5,585 | 1,529 | 48,962 | 31,080 | (*) | (*) | 93,736 | 547,026 | 52,555 | 219,251 | 58,279 | 317,522 | 1,981 | 7,482 |
| $50,000 under $100,000 | 590 | 1,153 | 1,185 | 645 | 9,836 | 6,124 | - | - | 16,698 | 210,134 | 8,062 | 51,760 | 12,702 | 154,003 | 476 | 3,503 |
| $100,000 under $200,000 | 200 | 916 | 154 | 99 | 656 | 420 | - | - | 1,455 | 48,057 | 709 | 8,457 | 1,211 | 38,024 | 69 | 1,313 |
| $200,000 under $500,000 | 71 | 688 | 23 | 52 | 84 | 49 | - | - | 214 | 17,032 | 99 | 1,575 | 188 | 14,427 | 16 | 1,002 |
| $500,000 under $1,000,000 | 10 | 255 | 1 | (4) | 7 | 4 | - | - | 16 | 4,627 | 7 | 313 | 15 | 4,251 | 1 | 60 |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Taxable returns, total | 1,539 | 4,183 | 70,017 | 9,862 | 2,303,245 | 845,746 | 28,098 | 719 | 33,993,946 | 38,494,950 | 32,107,646 | 35,292,571 | 2,720,198 | 3,018,987 | 45,940 | 46,040 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | - | - | (*) | (*) | - | - | 12,278 | 1,050 | 12,278 | 1,049 | - | - | (*) | (*) |
| $1,000 under $2,000 | (*) | (*) | - | - | 3,484 | 423 | - | - | 111,501 | 17,716 | 109,142 | 17,524 | (*) | (*) | - | - |
| $2,000 under $3,000 | - | - | - | - | 107,231 | 15,553 | | | 2,773,260 | 791,917 | 2,716,701 | 769,362 | 65,801 | 22,219 | | |
| $3,000 under $4,000 | - | - | | | 166,773 | 32,363 | 6,598 | 143 | 3,171,049 | 1,247,465 | 2,981,476 | 1,192,117 | 198,814 | 53,831 | 4,276 | 1,321 |
| $4,000 under $5,000 | (*) | (*) | 2,452 | 138 | 194,007 | 44,178 | | | 3,706,449 | 1,951,747 | 3,473,584 | 1,854,769 | 243,682 | 93,662 | | |
| $5,000 under $6,000 | (*) | (*) | (*) | (*) | 189,125 | 51,816 | | | 3,479,294 | 2,326,175 | 3,273,133 | 2,200,143 | 244,550 | 121,632 | 7,677 | 1,901 |
| $6,000 under $7,000 | - | - | 1,891 | 151 | 193,389 | 57,920 | | | 3,082,898 | 2,544,084 | 2,914,638 | 2,416,252 | 215,755 | 123,639 | 4,013 | 1,184 |
| $7,000 under $8,000 | - | - | 2,785 | 203 | 173,329 | 58,075 | 13,410 | 410 | 2,813,205 | 2,746,871 | 2,669,373 | 2,615,829 | 180,173 | 122,734 | 4,247 | 4,648 |
| $8,000 under $9,000 | - | - | 3,329 | 514 | 163,747 | 57,779 | | | 2,359,820 | 2,623,587 | 2,251,567 | 2,501,366 | 179,348 | 118,050 | (*) | (*) |
| $9,000 under $10,000 | (*) | (*) | 2,259 | 257 | 150,185 | 52,866 | - | - | 2,200,079 | 2,782,891 | 2,102,449 | 2,659,193 | 146,264 | 115,765 | 1,197 | 736 |
| $10,000 under $11,000 | - | - | 2,872 | 179 | 133,558 | 55,838 | | | 1,937,970 | 2,795,855 | 1,844,948 | 2,652,865 | 141,814 | 131,200 | 1,520 | 978 |
| $11,000 under $12,000 | - | - | 4,460 | 383 | 116,637 | 49,080 | | | 1,700,925 | 2,730,020 | 1,620,495 | 2,576,046 | 133,205 | 138,115 | 2,664 | 1,968 |
| $12,000 under $13,000 | (*) | (*) | 4,425 | 485 | 103,358 | 44,469 | 7,135 | 142 | 1,489,815 | 2,627,787 | 1,424,174 | 2,477,272 | 133,085 | 138,360 | 2,038 | 1,364 |
| $13,000 under $14,000 | (*) | (*) | 3,339 | 297 | 86,389 | 39,912 | | | 1,243,121 | 2,413,564 | 1,188,259 | 2,277,760 | 107,767 | 120,514 | 1,328 | 1,956 |
| $14,000 under $15,000 | - | - | 4,174 | 381 | 79,389 | 38,789 | | | 953,401 | 2,029,495 | 902,417 | 1,886,057 | 100,164 | 129,510 | 1,817 | 1,840 |
| $15,000 under $20,000 | | | 17,384 | 2,170 | 240,745 | 126,269 | (*) | (*) | 2,219,505 | 5,703,147 | 2,045,790 | 5,129,721 | 338,797 | 532,597 | 7,525 | 7,356 |
| $20,000 under $25,000 | 154 | 386 | 7,846 | 1,283 | 97,340 | 55,889 | - | - | 493,670 | 1,747,762 | 417,483 | 1,399,064 | 151,294 | 332,975 | 3,329 | 5,065 |
| $25,000 under $30,000 | | | 4,720 | 1,062 | 44,906 | 26,971 | - | - | 133,755 | 587,116 | 98,344 | 384,832 | 63,023 | 195,912 | 1,028 | 2,121 |
| $30,000 under $50,000 | 376 | 632 | 5,565 | 1,513 | 48,749 | 30,937 | (*) | (*) | 93,573 | 546,859 | 52,521 | 219,248 | 58,202 | 317,380 | 1,981 | 7,482 |
| $50,000 under $100,000 | 590 | 1,153 | 1,184 | 644 | 9,831 | 6,121 | - | - | 16,693 | 210,126 | 8,059 | 51,757 | 12,700 | 153,998 | 476 | 3,503 |
| $100,000 under $200,000 | 200 | 916 | 154 | 99 | 656 | 420 | - | - | 1,455 | 48,057 | 709 | 8,457 | 1,211 | 38,024 | 69 | 1,313 |
| $200,000 under $500,000 | 71 | 688 | 23 | 52 | 84 | 49 | - | - | 214 | 17,032 | 99 | 1,575 | 188 | 14,427 | 16 | 1,002 |
| $500,000 under $1,000,000 | 10 | 255 | 1 | (4) | 7 | 4 | - | - | 16 | 4,627 | 7 | 313 | 15 | 4,251 | 1 | 60 |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total nontaxable returns | - | - | 21,577 | 4,785 | 1,047,127 | 179,700 | 5,374 | 77 | 12,794,973 | 1,655,984 | 12,313,911 | 1,512,567 | 283,350 | 114,691 | 7,233 | 2,021 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | (*) | (*) | 12,146 | 2,000 | 1,384,592 | 218,117 | 11,972 | 221 | 22,200,792 | 5,545,414 | 21,312,080 | 5,253,820 | 771,995 | 269,640 | 9,753 | 2,550 |
| Returns $5,000 under $10,000 | (*) | (*) | 19,119 | 2,574 | 980,480 | 318,093 | 13,410 | 411 | 14,281,389 | 13,132,043 | 13,500,037 | 12,481,914 | 985,758 | 612,009 | 19,205 | 9,164 |
| Returns $10,000 under $15,000 | (*) | (*) | 22,070 | 2,774 | 537,038 | 238,859 | 7,135 | 142 | 7,342,157 | 12,604,532 | 6,984,918 | 11,873,507 | 618,638 | 660,028 | 9,683 | 8,368 |
| Returns $15,000 or more | 1,401 | 4,031 | 38,259 | 7,300 | 448,262 | 250,376 | 955 | 24 | 2,964,581 | 8,868,947 | 2,624,522 | 7,195,895 | 627,157 | 1,592,001 | 14,532 | 27,978 |

Footnotes at end of table.

Table 2.22—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Taxpayments--Continued | | | | | | Tax due at time of filing | | Overpayments | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Excess social security taxes withheld | | Credit for tax on certain gasoline, fuel, and oil | | Other taxpayments | | | | Total | | Refund | | Credit on 1973 tax | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (112) | (113) | (114) | (115) | (116) | (117) | (118) | (119) | (120) | (121) | (122) | (123) | (124) | (125) |
| All returns, total | 1,023,025 | 92,072 | 981,050 | 70,227 | 10,685 | 1,761 | 6,756,727 | 3,013,591 | 41,669,632 | 9,898,507 | 40,774,164 | 9,589,710 | 1,034,043 | 308,796 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 2,724 | 249 | 39,646 | 2,456 | (*) | (*) | 115,463 | 6,621 | 5,119,427 | 273,857 | 5,106,418 | 268,226 | 18,301 | 5,631 |
| $1,000 under $2,000 | | | 61,269 | 3,305 | - | - | 286,398 | 25,733 | 4,954,471 | 732,822 | 4,919,189 | 723,461 | 43,796 | 9,361 |
| $2,000 under $3,000 | | | 61,075 | 3,976 | (*) | (*) | 487,213 | 47,130 | 3,851,632 | 839,305 | 3,798,388 | 821,585 | 65,306 | 17,720 |
| $3,000 under $4,000 | 1,052 | 130 | 80,743 | 4,682 | (*) | (*) | 593,361 | 86,330 | 3,675,500 | 819,450 | 3,581,024 | 802,482 | 111,931 | 16,968 |
| $4,000 under $5,000 | | | 72,645 | 4,436 | - | - | 544,830 | 100,546 | 3,772,472 | 930,714 | 3,673,032 | 907,030 | 113,587 | 23,684 |
| $5,000 under $6,000 | 2,675 | 179 | 69,075 | 4,888 | | | 487,479 | 124,876 | 3,322,868 | 850,063 | 3,222,006 | 824,115 | 111,744 | 25,949 |
| $6,000 under $7,000 | 7,395 | 1,619 | 66,342 | 4,532 | | | 430,570 | 114,205 | 2,800,416 | 769,326 | 2,712,551 | 748,489 | 98,127 | 20,837 |
| $7,000 under $8,000 | 11,080 | 620 | 56,941 | 4,148 | 3,065 | 271 | 357,049 | 111,281 | 2,558,942 | 697,857 | 2,507,455 | 686,540 | 60,057 | 11,317 |
| $8,000 under $9,000 | 18,339 | 938 | 53,265 | 3,810 | | | 415,538 | 142,754 | 2,002,872 | 546,348 | 1,966,378 | 532,871 | 44,161 | 13,477 |
| $9,000 under $10,000 | 117,018 | 4,249 | 49,073 | 3,702 | | | 374,597 | 137,338 | 1,863,797 | 552,205 | 1,838,669 | 545,506 | 26,535 | 6,698 |
| $10,000 under $11,000 | 129,799 | 7,374 | 53,230 | 3,839 | (*) | (*) | 358,391 | 147,962 | 1,607,533 | 515,630 | 1,569,279 | 500,154 | 44,735 | 15,476 |
| $11,000 under $12,000 | 146,632 | 10,857 | 52,596 | 3,412 | (*) | (*) | 322,314 | 123,731 | 1,392,615 | 492,574 | 1,352,526 | 479,630 | 45,000 | 12,944 |
| $12,000 under $13,000 | 110,653 | 8,652 | 39,236 | 2,513 | - | - | 271,401 | 119,214 | 1,234,285 | 449,502 | 1,205,877 | 437,858 | 35,170 | 11,645 |
| $13,000 under $14,000 | 113,224 | 10,546 | 33,923 | 2,571 | (*) | (*) | 243,148 | 112,087 | 1,011,971 | 384,981 | 980,272 | 373,135 | 37,291 | 11,846 |
| $14,000 under $15,000 | 91,810 | 9,686 | 35,571 | 2,360 | (*) | (*) | 213,158 | 114,819 | 748,474 | 287,056 | 726,327 | 275,639 | 24,957 | 11,417 |
| $15,000 under $20,000 | 210,208 | 25,986 | 93,001 | 7,956 | | | 790,671 | 491,471 | 1,454,478 | 575,853 | 1,372,286 | 536,737 | 90,302 | 39,116 |
| $20,000 under $25,000 | 45,187 | 7,351 | 31,864 | 3,373 | | | 273,888 | 298,683 | 231,323 | 109,972 | 200,657 | 89,890 | 35,835 | 20,081 |
| $25,000 under $30,000 | 9,831 | 2,251 | 14,656 | 1,932 | 1,036 | 498 | 94,921 | 180,862 | 44,211 | 33,135 | 30,605 | 21,355 | 14,682 | 11,779 |
| $30,000 under $50,000 | 4,210 | 820 | 14,282 | 1,876 | | | 79,624 | 313,507 | 19,362 | 26,261 | 10,013 | 11,372 | 10,479 | 14,889 |
| $50,000 under $100,000 | 1,030 | 473 | 2,418 | 391 | | | 15,152 | 155,939 | 2,711 | 7,411 | 1,109 | 1,694 | 1,835 | 5,717 |
| $100,000 under $200,000 | 134 | 70 | 174 | 62 | | | 1,344 | 37,883 | 232 | 1,808 | 85 | 605 | 185 | 1,203 |
| $200,000 under $500,000 | 21 | 19 | 21 | 7 | 2 | 3 | 203 | 16,955 | 37 | 740 | 15 | 204 | 25 | 536 |
| $500,000 under $1,000,000 | 3 | 3 | 4 | (4) | - | - | 14 | 3,664 | 3 | 1,637 | 3 | 1,132 | 2 | 505 |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Taxable returns, total | 1,017,035 | 90,276 | 653,948 | 45,571 | 7,982 | 1,506 | 5,937,704 | 2,892,094 | 29,186,001 | 8,305,551 | 28,400,795 | 8,038,510 | 895,621 | 267,041 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | 39,000 | 3,287 | 101,445 | 12,377 | 101,445 | 12,377 | - | - |
| $2,000 under $3,000 | - | - | 5,848 | 251 | - | - | 304,371 | 23,711 | 2,667,068 | 602,315 | 2,645,915 | 594,815 | 28,315 | 7,500 |
| $3,000 under $4,000 | (*) | (*) | 29,614 | 1,352 | - | - | 479,206 | 66,801 | 2,989,627 | 666,190 | 2,906,666 | 654,322 | 95,871 | 11,868 |
| $4,000 under $5,000 | (*) | (*) | 42,165 | 2,151 | - | - | 481,722 | 87,366 | 3,408,749 | 821,233 | 3,317,422 | 801,883 | 103,054 | 19,350 |
| $5,000 under $6,000 | 2,377 | 136 | 40,781 | 2,363 | (*) | (*) | 447,441 | 113,857 | 3,167,504 | 802,890 | 3,070,144 | 778,785 | 107,380 | 24,105 |
| $6,000 under $7,000 | (*) | (*) | 45,605 | 2,666 | (*) | (*) | 408,448 | 107,463 | 2,742,917 | 749,674 | 2,657,543 | 730,225 | 94,830 | 19,449 |
| $7,000 under $8,000 | 10,962 | 597 | 46,715 | 3,000 | (*) | (*) | 346,956 | 107,764 | 2,508,558 | 679,657 | 2,457,469 | 668,862 | 59,320 | 10,795 |
| $8,000 under $9,000 | 18,339 | 938 | 46,441 | 2,993 | - | - | 408,767 | 140,331 | 1,993,645 | 542,395 | 1,957,896 | 529,376 | 43,248 | 13,019 |
| $9,000 under $10,000 | 117,018 | 4,249 | 43,011 | 2,945 | (*) | (*) | 369,762 | 135,131 | 1,856,539 | 547,877 | 1,832,038 | 541,657 | 25,907 | 6,220 |
| $10,000 under $11,000 | 129,698 | 7,355 | 49,970 | 3,412 | (*) | (*) | 354,774 | 146,162 | 1,605,483 | 514,480 | 1,567,474 | 499,049 | 44,490 | 15,431 |
| $11,000 under $12,000 | 146,632 | 10,857 | 48,926 | 3,002 | (*) | (*) | 318,890 | 121,784 | 1,391,212 | 491,412 | 1,351,705 | 478,972 | 44,345 | 12,440 |
| $12,000 under $13,000 | 110,653 | 8,652 | 36,725 | 2,139 | - | - | 267,992 | 116,891 | 1,233,545 | 448,637 | 1,205,337 | 437,147 | 34,969 | 11,491 |
| $13,000 under $14,000 | 113,224 | 10,546 | 31,680 | 2,265 | (*) | (*) | 240,783 | 110,809 | 1,011,321 | 384,449 | 979,884 | 372,821 | 36,983 | 11,628 |
| $14,000 under $15,000 | 91,779 | 9,673 | 34,145 | 2,196 | (*) | (*) | 211,740 | 113,919 | 747,933 | 286,529 | 726,054 | 275,197 | 24,689 | 11,332 |
| $15,000 under $20,000 | 210,079 | 25,969 | 89,817 | 7,382 | | | 787,360 | 489,626 | 1,453,050 | 574,272 | 1,371,551 | 535,986 | 89,494 | 38,286 |
| $20,000 under $25,000 | 45,187 | 7,351 | 31,179 | 3,254 | | | 273,285 | 298,402 | 230,875 | 109,369 | 200,399 | 89,759 | 35,572 | 19,610 |
| $25,000 under $30,000 | 9,831 | 2,251 | 14,517 | 1,887 | 1,036 | 498 | 94,751 | 180,792 | 43,947 | 33,106 | 30,349 | 21,344 | 14,674 | 11,762 |
| $30,000 under $50,000 | 4,210 | 820 | 14,193 | 1,853 | | | 79,457 | 313,401 | 19,315 | 26,147 | 10,005 | 11,347 | 10,435 | 14,799 |
| $50,000 under $100,000 | 1,030 | 473 | 2,417 | 391 | | | 15,150 | 155,939 | 2,708 | 7,405 | 1,108 | 1,693 | 1,833 | 5,712 |
| $100,000 under $200,000 | 134 | 70 | 174 | 62 | | | 1,344 | 37,883 | 232 | 1,808 | 85 | 605 | 185 | 1,203 |
| $200,000 under $500,000 | 21 | 19 | 21 | 7 | 2 | 3 | 203 | 16,955 | 37 | 740 | 15 | 204 | 25 | 536 |
| $500,000 under $1,000,000 | 3 | 3 | 4 | (4) | - | - | 14 | 3,664 | 3 | 1,637 | 3 | 1,132 | 2 | 505 |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total nontaxable returns | 5,990 | 1,795 | 327,102 | 24,658 | 2,703 | 255 | 819,023 | 121,496 | 12,483,631 | 1,592,954 | 12,373,369 | 1,551,201 | 138,422 | 41,756 |
| All returns, summary: | | | | | | | | | | | | | | |
| Returns under $5,000 | 3,776 | 380 | 315,378 | 18,855 | (*) | (*) | 2,027,265 | 266,359 | 21,373,502 | 3,596,148 | 21,078,051 | 3,522,784 | 352,921 | 73,364 |
| Returns $5,000 under $10,000 | 156,507 | 7,605 | 294,696 | 21,080 | 3,065 | 271 | 2,065,233 | 630,454 | 12,548,895 | 3,415,799 | 12,247,059 | 3,337,522 | 340,624 | 78,278 |
| Returns $10,000 under $15,000 | 592,118 | 47,115 | 214,556 | 14,695 | (*) | (*) | 1,408,412 | 617,813 | 5,994,878 | 2,129,744 | 5,834,281 | 2,066,416 | 187,153 | 63,328 |
| Returns $15,000 or more | 270,624 | 36,973 | 156,420 | 15,597 | 1,038 | 502 | 1,255,817 | 1,498,965 | 1,752,357 | 756,816 | 1,614,773 | 662,989 | 153,345 | 93,827 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Includes surcharge for a small number of prior-year returns. [2]Less than 0.05 percent. [3]Returns in these cells are not subject to sampling variability. [4]Less than $500.
NOTE: Amount detail may not add to total because of rounding.
**See Sampling Variability in Section 7 for interpretation and limitation of these coefficient of variation estimates.

Table 2.23--ALL RETURNS: EXEMPTIONS BY TYPE, NUMBER OF EXEMPTIONS, SOURCES OF INCOME, BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Number of returns | Number of exemptions | Number of exemptions for tax payers | Exemptions for age 65 or over: Number of returns | Number of exemptions | Adjusted gross income (Amount) | Income tax after credits (Amount) | Total income tax (Amount) | Exemptions for Blindness: Number of returns | Number of exemptions | Adjusted gross income (Amount) | Income tax after credits (Amount) | Total income tax (Amount) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| Total | 77,572,730 | 206,755,891 | 120,922,204 | 7,021,669 | 9,042,313 | [1]61,878,689 | 8,732,154 | 8,777,756 | 140,609 | 147,700 | [1]1,234,090 | 141,481 | 142,065 |
| No adjusted gross income | 440,435 | 1,199,957 | 700,832 | 70,540 | 86,988 | -412,017 | - | 1,446 | 646 | 647 | -6,072 | - | 3 |
| $1 under $1,000 | 5,671,422 | 7,153,313 | 6,118,228 | 290,131 | 353,523 | 172,029 | - | - | (*) | (*) | (*) | - | - |
| $1,000 under $2,000 | 5,860,523 | 8,550,791 | 6,630,716 | 623,170 | 754,655 | 963,277 | 14 | 14 | 7,193 | 7,562 | 11,079 | - | - |
| $2,000 under $3,000 | 4,980,988 | 8,674,620 | 6,051,501 | 766,577 | 938,738 | 1,927,486 | 2,108 | 2,121 | 12,868 | 13,385 | 30,455 | - | - |
| $3,000 under $4,000 | 4,954,358 | 10,151,558 | 6,518,752 | 896,441 | 1,135,560 | 3,131,564 | 34,100 | 34,105 | 20,160 | 24,431 | 72,176 | 431 | 431 |
| $4,000 under $5,000 | 5,055,586 | 10,910,612 | 6,879,783 | 713,795 | 945,120 | 3,222,053 | 88,350 | 88,355 | 11,069 | 11,069 | 50,282 | 730 | 730 |
| $5,000 under $6,000 | 4,731,472 | 11,059,593 | 6,716,263 | 586,043 | 770,567 | 3,213,607 | 140,557 | 140,557 | 14,615 | 14,983 | 79,350 | 2,141 | 2,141 |
| $6,000 under $7,000 | 4,251,533 | 10,707,978 | 6,358,789 | 467,151 | 610,840 | 3,028,455 | 179,181 | 179,213 | 10,981 | 10,981 | 70,916 | 4,539 | 4,539 |
| $7,000 under $8,000 | 4,272,799 | 11,635,418 | 6,648,579 | 363,926 | 471,221 | 2,715,782 | 189,612 | 189,612 | 9,292 | 9,292 | 68,352 | 4,788 | 4,788 |
| $8,000 under $9,000 | 4,020,665 | 11,568,491 | 6,539,709 | 331,193 | 437,481 | 2,800,718 | 225,151 | 225,151 | 11,809 | 11,809 | 103,886 | 7,734 | 7,734 |
| $9,000 under $10,000 | 3,899,385 | 12,172,862 | 6,670,805 | 238,360 | 319,964 | 2,256,908 | 203,750 | 203,763 | | | | | |
| $10,000 under $11,000 | 3,641,679 | 11,478,128 | 6,374,282 | 247,581 | 314,276 | 2,596,167 | 251,920 | 251,920 | 7,249 | 7,321 | 75,544 | 5,777 | 5,777 |
| $11,000 under $12,000 | 3,460,349 | 11,486,002 | 6,251,351 | 184,530 | 230,974 | 2,118,173 | 219,563 | 219,566 | (*) | (*) | (*) | (*) | (*) |
| $12,000 under $13,000 | 3,107,882 | 10,659,946 | 5,709,365 | 141,294 | 184,212 | 1,770,029 | 192,156 | 192,156 | 4,147 | 4,147 | 52,478 | 4,614 | 4,614 |
| $13,000 under $14,000 | 2,781,429 | 9,665,584 | 5,187,178 | 134,552 | 173,614 | 1,813,041 | 207,035 | 207,035 | 5,468 | 5,468 | 78,057 | 7,734 | 7,734 |
| $14,000 under $15,000 | 2,372,816 | 8,401,561 | 4,479,678 | 99,763 | 133,011 | 1,448,233 | 170,402 | 170,402 | | | | | |
| $15,000 under $20,000 | 7,773,413 | 27,926,528 | 14,900,295 | 344,316 | 449,282 | 5,889,682 | 778,564 | 778,744 | 7,956 | 9,339 | 142,399 | 17,754 | 17,754 |
| $20,000 under $25,000 | 3,093,728 | 11,253,633 | 6,009,170 | 172,394 | 232,543 | 3,827,218 | 579,760 | 579,857 | 2,510 | 2,541 | 55,455 | 7,063 | 7,063 |
| $25,000 under $30,000 | 1,266,377 | 4,683,830 | 2,451,889 | 95,925 | 133,419 | 2,618,441 | 435,300 | 435,551 | 2,758 | 2,758 | 75,690 | 10,950 | 10,950 |
| $30,000 under $50,000 | 1,337,578 | 5,077,698 | 2,577,989 | 148,865 | 213,571 | 5,651,678 | 1,136,052 | 1,137,295 | 2,053 | 2,084 | 82,073 | 14,874 | 14,874 |
| $50,000 under $100,000 | 483,677 | 1,903,808 | 929,590 | 76,618 | 111,042 | 5,140,483 | 1,423,109 | 1,426,348 | 1,270 | 1,309 | 86,862 | 23,047 | 23,207 |
| $100,000 under $200,000 | 91,707 | 351,035 | 174,653 | 21,293 | 31,215 | 2,828,682 | 975,956 | 983,875 | 199 | 206 | 27,159 | 9,346 | 9,416 |
| $200,000 under $500,000 | 19,233 | 69,783 | 36,011 | 5,938 | 8,657 | 1,697,979 | 676,787 | 687,074 | 73 | 75 | 21,311 | 9,211 | 9,444 |
| $500,000 under $1,000,000 | 2,666 | 9,533 | 4,925 | 878 | 1,278 | 592,176 | 253,297 | 259,174 | 16 | 16 | 10,030 | 4,327 | 4,384 |
| $1,000,000 or more | 1,030 | 3,629 | 1,871 | 395 | 562 | 866,845 | 369,430 | 384,422 | 4 | 4 | 5,870 | 2,765 | 2,826 |
| All returns, summary: | | | | | | | | | | | | | |
| Returns under $5,000 | 26,963,312 | 46,640,851 | 32,899,812 | 3,360,654 | 4,214,584 | [1]9,004,392 | 124,572 | 126,041 | 56,937 | 62,095 | [1]160,515 | 1,162 | 1,164 |
| Returns $5,000 under $10,000 | 21,175,854 | 57,144,342 | 32,934,145 | 1,986,673 | 2,610,073 | 14,015,470 | 938,250 | 938,296 | 46,697 | 47,065 | 322,505 | 19,202 | 19,202 |
| Returns $10,000 under $15,000 | 15,364,155 | 51,691,221 | 28,001,854 | 807,720 | 1,036,087 | 9,745,643 | 1,041,076 | 1,041,080 | 20,136 | 20,208 | 244,223 | 21,781 | 21,781 |
| Returns $15,000 or more | 14,069,409 | 51,279,477 | 27,086,393 | 866,622 | 1,181,569 | 29,113,184 | 6,628,254 | 6,672,340 | 16,839 | 18,332 | 506,849 | 99,338 | 99,919 |

| Size of adjusted gross income | Exemptions for taxpayers' dependents: Number of returns | Number of exemptions | Adjusted gross income (Amount) | Income tax after credits (Amount) | Total income tax (Amount) | Exemptions other than age or blindness: Number of returns | Number of exemptions | Adjusted gross income (Amount) | Salaries and wages (gross): Number of returns | Amount | Business net income less loss[2]: Number of returns | Amount | Sales of property net gain less loss[3]: Number of returns | Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) |
| Total | 33,782,450 | 76,643,674 | [1]434,888,154 | 51,614,915 | 51,746,553 | 77,572,730 | 197,565,878 | [1]745,974,540 | 70,024,952 | 622,598,754 | 11,039,676 | 51,729,770 | 9,187,262 | 17,272,492 |
| No adjusted gross income | 170,316 | 411,490 | -1,610,038 | - | 7,632 | 440,435 | 1,112,322 | -2,950,226 | 158,581 | 711,944 | 320,196 | -2,911,188 | 115,896 | 300,864 |
| $1 under $1,000 | 343,321 | 676,561 | 205,699 | - | 30 | 5,671,422 | 6,794,789 | 3,093,756 | 5,233,470 | 2,997,025 | 325,098 | -50,521 | 104,677 | 31,477 |
| $1,000 under $2,000 | 609,882 | 1,157,858 | 927,915 | 11 | 191 | 5,860,523 | 7,788,574 | 8,765,931 | 5,166,289 | 7,622,839 | 494,887 | 223,188 | 243,813 | 67,008 |
| $2,000 under $3,000 | 892,591 | 1,670,996 | 2,242,651 | 2,431 | 2,561 | 4,980,988 | 7,722,497 | 12,397,055 | 4,184,227 | 10,065,667 | 527,111 | 443,117 | 295,380 | 143,878 |
| $3,000 under $4,000 | 1,230,070 | 2,472,815 | 4,303,435 | 36,953 | 37,093 | 4,954,358 | 8,991,567 | 17,343,979 | 4,086,700 | 13,720,797 | 532,359 | 710,802 | 371,436 | 152,445 |
| $4,000 under $5,000 | 1,567,706 | 3,074,640 | 7,064,165 | 160,507 | 160,642 | 5,055,586 | 9,954,423 | 22,685,715 | 4,375,768 | 18,846,509 | 568,916 | 986,894 | 380,419 | 185,124 |
| $5,000 under $6,000 | 1,689,808 | 3,557,780 | 9,302,965 | 337,279 | 337,502 | 4,731,472 | 10,274,043 | 25,998,241 | 4,176,807 | 22,059,311 | 543,067 | 1,159,569 | 396,909 | 258,710 |
| $6,000 under $7,000 | 1,755,951 | 3,727,368 | 11,434,012 | 558,043 | 558,211 | 4,251,533 | 10,086,157 | 27,643,361 | 3,814,354 | 23,771,304 | 565,733 | 1,360,160 | 358,286 | 207,327 |
| $7,000 under $8,000 | 2,011,292 | 4,506,326 | 15,065,347 | 875,891 | 876,018 | 4,272,799 | 11,154,905 | 32,012,938 | 3,926,873 | 28,440,194 | 573,903 | 1,415,909 | 342,526 | 201,114 |
| $8,000 under $9,000 | 2,038,198 | 4,584,876 | 17,334,566 | 1,165,021 | 1,165,095 | 4,020,665 | 11,124,585 | 34,142,692 | 3,735,425 | 30,515,701 | 552,479 | 1,420,803 | 392,212 | 324,048 |
| $9,000 under $10,000 | 2,207,957 | 5,176,709 | 20,964,837 | 1,546,658 | 1,546,769 | 3,899,385 | 11,847,514 | 36,997,378 | 3,682,323 | 33,780,826 | 527,427 | 1,431,868 | 332,201 | 283,629 |
| $10,000 under $11,000 | 2,082,504 | 4,782,249 | 21,872,159 | 1,768,913 | 1,768,985 | 3,641,679 | 11,156,531 | 38,220,835 | 3,426,820 | 34,606,722 | 507,028 | 1,561,650 | 400,005 | 356,164 |
| $11,000 under $12,000 | 2,160,691 | 5,000,405 | 24,850,510 | 2,139,584 | 2,139,777 | 3,460,349 | 11,251,756 | 39,773,069 | 3,277,045 | 36,393,271 | 483,971 | 1,577,460 | 381,515 | 284,664 |
| $12,000 under $13,000 | 2,029,611 | 4,762,222 | 25,362,784 | 2,310,230 | 2,310,314 | 3,107,882 | 10,471,587 | 38,827,863 | 2,955,156 | 35,585,143 | 448,611 | 1,536,666 | 362,027 | 281,707 |
| $13,000 under $14,000 | 1,858,440 | 4,303,845 | 25,044,078 | 2,415,339 | 2,415,503 | 2,781,429 | 9,491,023 | 37,483,389 | 2,662,041 | 34,463,111 | 404,525 | 1,430,307 | 343,568 | 266,385 |
| $14,000 under $15,000 | 1,606,610 | 3,784,351 | 23,251,884 | 2,363,733 | 2,364,169 | 2,372,816 | 8,264,029 | 34,357,664 | 2,266,541 | 31,469,466 | 352,797 | 1,367,273 | 329,320 | 279,987 |
| $15,000 under $20,000 | 5,276,420 | 12,567,612 | 90,484,748 | 10,326,115 | 10,327,359 | 7,773,413 | 27,467,907 | 133,253,331 | 7,374,297 | 120,095,556 | 1,246,248 | 6,355,073 | 1,430,294 | 1,325,996 |
| $20,000 under $25,000 | 2,087,934 | 5,009,379 | 46,192,901 | 6,155,728 | 6,157,339 | 3,093,728 | 11,018,549 | 68,449,109 | 2,864,552 | 58,435,673 | 659,534 | 4,874,754 | 893,888 | 1,132,427 |
| $25,000 under $30,000 | 859,063 | 2,095,764 | 23,350,950 | 3,478,139 | 3,479,060 | 1,266,377 | 4,547,653 | 34,416,463 | 1,121,784 | 26,774,647 | 387,776 | 3,977,261 | 505,278 | 877,433 |
| $30,000 under $50,000 | 909,134 | 2,284,054 | 33,690,436 | 6,095,927 | 6,103,422 | 1,337,578 | 4,862,043 | 49,578,235 | 1,084,147 | 31,022,701 | 617,000 | 10,298,207 | 750,845 | 2,242,098 |
| $50,000 under $100,000 | 327,779 | 861,867 | 21,626,643 | 5,561,044 | 5,578,225 | 483,677 | 1,791,457 | 31,983,024 | 365,200 | 15,097,222 | 317,655 | 8,926,193 | 357,395 | 2,509,423 |
| $100,000 under $200,000 | 55,317 | 144,961 | 7,173,972 | 2,403,384 | 2,424,891 | 91,707 | 319,614 | 11,993,092 | 69,239 | 4,425,406 | 66,099 | 2,709,225 | 78,121 | 1,846,074 |
| $200,000 under $500,000 | 10,051 | 25,040 | 2,804,035 | 1,091,601 | 1,119,454 | 19,233 | 61,051 | 5,415,003 | 14,452 | 1,297,994 | 14,393 | 688,462 | 17,701 | 1,615,987 |
| $500,000 under $1,000,000 | 1,329 | 3,314 | 889,335 | 387,883 | 403,875 | 2,666 | 8,239 | 1,791,260 | 2,050 | 256,784 | 2,050 | 96,199 | 2,553 | 802,383 |
| $1,000,000 or more | 475 | 1,192 | 1,058,165 | 434,501 | 462,436 | 1,030 | 3,063 | 2,301,383 | 811 | 142,941 | 813 | 140,439 | 997 | 1,296,140 |
| All returns, summary: | | | | | | | | | | | | | | |
| Returns under $5,000 | 4,813,886 | 9,464,360 | [1]13,133,826 | 199,901 | 208,148 | 26,963,312 | 42,364,172 | [1]61,336,210 | 23,205,035 | 53,964,781 | 2,768,567 | -597,708 | 1,511,621 | 880,794 |
| Returns $5,000 under $10,000 | 9,703,206 | 21,553,059 | 74,101,728 | 4,482,892 | 4,483,595 | 21,175,854 | 54,487,204 | 156,794,611 | 19,335,782 | 138,567,334 | 2,762,609 | 6,788,309 | 1,822,134 | 1,274,827 |
| Returns $10,000 under $15,000 | 9,737,856 | 22,633,072 | 120,381,415 | 10,997,799 | 10,998,748 | 15,364,155 | 50,634,926 | 188,662,820 | 14,587,603 | 172,517,712 | 2,196,932 | 7,473,356 | 1,816,435 | 1,468,907 |
| Returns $15,000 or more | 9,527,502 | 22,993,183 | 227,271,186 | 35,934,322 | 36,056,060 | 14,069,409 | 50,079,576 | 339,180,899 | 12,896,532 | 257,548,926 | 3,311,568 | 38,065,814 | 4,037,072 | 13,647,962 |

Footnotes at end of table.

Table 2.23--ALL RETURNS: EXEMPTIONS BY TYPE, NUMBER OF EXEMPTIONS, SOURCES OF INCOME, BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Exemptions other than age or blindness--continued | | | | Revenue-sharing exemptions adjustment | | Number of exemptions other than age or blindness | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | One | | | | | | | |
| | All other income less loss[4] | | Income tax after credits (Amount) | Total income tax (Amount) | | | | Adjusted gross income (Amount) | Salaries and wages (gross) | | Business net income less loss [2] | | Sales of property net gain less loss [3] | |
| | Number of returns | Amount | | | Number of returns | Number of persons | Number of returns | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (28) | (29) | (30) | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) |
| Total | 42,850,052 | 54,373,523 | 93,359,829 | 93,576,113 | 3,546,920 | 4,981,903 | 28,869,726 | [1]132,708,348 | 25,810,968 | 108,392,761 | 1,576,879 | 3,493,863 | 2,012,644 | 2,616,056 |
| No adjusted gross income | 257,796 | -1,051,846 | - | 12,198 | (*) | (*) | 160,062 | -463,576 | 51,548 | 118,807 | 85,230 | -373,935 | 36,166 | 32,471 |
| $1 under $1,000 | 1,099,209 | 115,775 | 298 | 387 | 22,089 | 28,677 | 5,053,945 | 2,731,207 | 4,809,209 | 2,609,653 | 136,672 | 22,180 | 57,748 | 5,461 |
| $1,000 under $2,000 | 1,815,533 | 852,896 | 8,991 | 9,186 | 32,845 | 40,550 | 4,767,394 | 7,078,012 | 4,358,906 | 6,297,202 | 204,881 | 159,273 | 159,842 | 26,354 |
| $2,000 under $3,000 | 1,938,276 | 1,744,393 | 202,749 | 202,893 | 58,517 | 70,905 | 3,478,335 | 8,624,074 | 3,010,286 | 7,200,348 | 176,912 | 209,531 | 154,415 | 49,749 |
| $3,000 under $4,000 | 2,035,457 | 2,759,935 | 639,668 | 639,829 | 89,114 | 130,748 | 2,824,223 | 9,871,454 | 2,362,252 | 8,031,941 | 140,289 | 196,294 | 181,232 | 51,441 |
| $4,000 under $5,000 | 2,103,852 | 2,667,189 | 1,252,702 | 1,252,894 | 85,856 | 120,622 | 2,623,209 | 11,731,394 | 2,317,531 | 10,100,500 | 132,218 | 235,898 | 143,464 | 51,059 |
| $5,000 under $6,000 | 2,090,485 | 2,520,652 | 1,787,308 | 1,787,531 | 125,901 | 166,212 | 2,162,200 | 11,860,665 | 1,938,041 | 10,294,570 | 98,735 | 238,000 | 167,107 | 87,454 |
| $6,000 under $7,000 | 2,052,523 | 2,304,571 | 2,174,822 | 2,175,030 | 122,245 | 154,800 | 1,648,632 | 10,700,803 | 1,503,804 | 9,448,666 | 94,065 | 172,445 | 104,398 | 25,868 |
| $7,000 under $8,000 | 2,203,444 | 1,955,721 | 2,741,206 | 2,741,335 | 142,935 | 190,262 | 1,423,101 | 10,650,722 | 1,291,618 | 9,403,853 | 91,075 | 225,240 | 106,433 | 57,463 |
| $8,000 under $9,000 | 2,283,104 | 1,882,141 | 3,139,110 | 3,139,234 | 151,716 | 220,767 | 1,142,875 | 9,682,240 | 1,056,150 | 8,649,293 | 65,758 | 189,111 | 105,970 | 86,333 |
| $9,000 under $10,000 | 2,263,598 | 1,501,056 | 3,507,954 | 3,508,101 | 169,473 | 218,105 | 827,809 | 7,830,289 | 777,241 | 7,040,391 | 43,376 | 108,652 | 89,399 | 92,841 |
| $10,000 under $11,000 | 2,318,974 | 1,696,300 | 3,834,413 | 3,834,497 | 188,219 | 273,109 | 687,247 | 7,198,440 | 627,780 | 6,317,081 | 39,453 | 117,368 | 92,641 | 111,790 |
| $11,000 under $12,000 | 2,259,810 | 1,517,674 | 4,061,133 | 4,061,413 | 191,637 | 275,142 | 493,721 | 5,663,010 | 444,772 | 4,856,490 | 37,756 | 123,216 | 78,931 | 58,231 |
| $12,000 under $13,000 | 2,138,854 | 1,424,346 | 4,087,056 | 4,087,184 | 203,604 | 281,567 | 363,792 | 4,537,232 | 323,305 | 3,846,091 | 27,758 | 110,088 | 72,698 | 56,608 |
| $13,000 under $14,000 | 2,037,664 | 1,323,586 | 4,099,389 | 4,099,611 | 198,983 | 264,717 | 265,668 | 3,576,392 | 242,384 | 3,092,307 | 20,000 | 61,277 | 44,729 | 48,732 |
| $14,000 under $15,000 | 1,800,654 | 1,240,938 | 3,902,733 | 3,903,170 | 208,801 | 286,161 | 190,575 | 2,760,041 | 160,780 | 2,156,234 | 22,898 | 110,075 | 59,120 | 65,764 |
| $15,000 under $20,000 | 6,324,221 | 5,476,705 | 16,679,870 | 16,681,550 | 723,878 | 1,000,322 | 463,505 | 7,826,320 | 367,949 | 5,489,812 | 66,550 | 362,974 | 178,370 | 284,358 |
| $20,000 under $25,000 | 2,762,651 | 4,006,254 | 9,814,292 | 9,816,508 | 366,037 | 531,458 | 131,130 | 2,906,074 | 86,809 | 1,576,694 | 29,724 | 225,941 | 66,423 | 203,905 |
| $25,000 under $30,000 | 1,186,733 | 2,787,121 | 5,476,053 | 5,477,599 | 170,405 | 255,946 | 58,452 | 1,597,693 | 33,630 | 698,312 | 19,613 | 177,669 | 36,378 | 128,557 |
| $30,000 under $50,000 | 1,287,764 | 6,015,228 | 9,417,927 | 9,427,594 | 192,099 | 298,478 | 67,814 | 2,516,278 | 31,310 | 631,351 | 27,783 | 434,032 | 49,037 | 252,154 |
| $50,000 under $100,000 | 475,470 | 5,450,185 | 8,503,242 | 8,528,394 | 72,338 | 121,849 | 26,972 | 1,787,443 | 12,070 | 348,774 | 11,815 | 253,737 | 20,428 | 286,412 |
| $100,000 under $200,000 | 91,121 | 3,012,386 | 4,100,574 | 4,136,163 | 15,741 | 30,091 | 6,701 | 892,716 | 2,688 | 124,190 | 3,138 | 79,625 | 5,605 | 180,202 |
| $200,000 under $500,000 | 19,166 | 1,812,560 | 2,151,770 | 2,198,397 | 3,353 | 6,729 | 1,901 | 548,601 | 694 | 41,637 | 921 | 20,355 | 1,685 | 152,742 |
| $500,000 under $1,000,000 | 2,663 | 635,894 | 782,241 | 809,142 | 481 | 1,060 | 311 | 210,341 | 142 | 13,132 | 167 | 10,271 | 282 | 68,282 |
| $1,000,000 or more | 1,030 | 721,863 | 994,328 | 1,046,273 | 190 | 388 | 152 | 390,483 | 69 | 5,432 | 92 | 24,546 | 143 | 151,825 |
| All returns, summary: | | | | | | | | | | | | | | |
| Returns under $5,000 | 9,250,123 | 7,088,342 | 2,104,409 | 2,117,387 | 298,884 | 404,740 | 18,907,168 | 39,572,565 | 16,909,732 | 34,358,450 | 876,202 | 449,241 | 732,867 | 216,533 |
| Returns $5,000 under $10,000 | 10,893,154 | 10,164,140 | 13,350,401 | 13,351,230 | 712,270 | 950,146 | 7,204,617 | 50,724,719 | 6,566,854 | 44,836,772 | 393,009 | 933,448 | 573,307 | 349,960 |
| Returns $10,000 under $15,000 | 10,555,956 | 7,202,844 | 19,984,723 | 19,985,874 | 991,244 | 1,380,696 | 2,001,003 | 23,735,115 | 1,799,021 | 20,268,203 | 147,865 | 522,023 | 348,119 | 341,127 |
| Returns $15,000 or more | 12,150,819 | 29,918,197 | 57,920,297 | 58,121,619 | 1,544,522 | 2,246,321 | 756,938 | 18,675,948 | 535,361 | 8,929,334 | 159,803 | 1,589,150 | 358,351 | 1,708,438 |

| Size of adjusted gross income | Number of exemptions other than age or blindness--continued | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | One--continued | | | | | | Two | | | | | | | |
| | All other income less loss[4] | | Income tax after credits (Amount) | Total income tax (Amount) | Revenue Sharing exemptions | | | Adjusted gross income (Amount) | Salaries and wages (gross) | | Business net income less loss [2] | | Sales of property net gain less loss [3] | |
| | Number of returns | Amount | | | Number of returns | Number of persons | Number of returns | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (42) | (43) | (44) | (45) | (46) | (47) | (48) | (49) | (50) | (51) | (52) | (53) | (54) | (55) |
| Total | 11,990,105 | 18,205,669 | 15,799,884 | 15,818,123 | | | 17,857,554 | [1]198,575,851 | 15,175,927 | 151,883,807 | 3,408,330 | 13,539,891 | 3,105,375 | 6,754,050 |
| No adjusted gross income | 99,768 | -240,917 | - | 811 | Not applicable | Not applicable | 120,184 | -940,892 | 40,981 | 183,954 | 102,259 | -860,045 | 31,672 | 33,360 |
| $1 under $1,000 | 880,350 | 93,914 | 298 | 317 | | | 386,312 | 221,745 | 253,653 | 201,729 | 117,684 | -11,441 | 30,463 | 14,519 |
| $1,000 under $2,000 | 1,430,322 | 595,183 | 8,974 | 8,974 | | | 680,316 | 1,057,938 | 460,497 | 707,192 | 188,587 | 74,170 | 59,790 | 23,759 |
| $2,000 under $3,000 | 1,328,933 | 1,164,445 | 198,356 | 198,356 | | | 862,997 | 2,165,329 | 634,457 | 1,471,204 | 200,062 | 124,160 | 89,515 | 47,657 |
| $3,000 under $4,000 | 1,132,047 | 1,591,778 | 560,188 | 560,188 | | | 1,176,777 | 4,130,531 | 876,939 | 2,743,291 | 192,979 | 233,222 | 137,745 | 61,957 |
| $4,000 under $5,000 | 1,083,122 | 1,343,938 | 964,360 | 964,405 | | | 1,191,771 | 5,347,935 | 920,011 | 3,741,893 | 198,664 | 287,174 | 160,304 | 90,051 |
| $5,000 under $6,000 | 973,383 | 1,240,642 | 1,195,419 | 1,195,419 | | | 1,201,826 | 6,603,243 | 976,454 | 4,905,563 | 181,672 | 347,481 | 149,242 | 99,806 |
| $6,000 under $7,000 | 811,016 | 1,053,823 | 1,230,661 | 1,230,663 | | | 1,128,754 | 7,342,463 | 939,302 | 5,629,260 | 177,834 | 373,567 | 155,044 | 137,918 |
| $7,000 under $8,000 | 799,745 | 964,166 | 1,341,495 | 1,341,495 | | | 1,087,944 | 8,163,097 | 969,958 | 6,758,333 | 171,573 | 380,710 | 119,945 | 92,300 |
| $8,000 under $9,000 | 691,827 | 757,504 | 1,300,766 | 1,300,779 | | | 1,048,087 | 8,890,823 | 933,245 | 7,238,374 | 174,510 | 411,900 | 155,633 | 160,484 |
| $9,000 under $10,000 | 525,014 | 588,404 | 1,123,513 | 1,123,513 | | | 1,025,579 | 9,734,557 | 927,648 | 8,215,485 | 168,685 | 478,975 | 115,238 | 111,835 |
| $10,000 under $11,000 | 493,992 | 652,201 | 1,065,409 | 1,065,409 | | | 1,000,105 | 10,491,461 | 914,599 | 8,979,867 | 151,093 | 436,511 | 134,694 | 121,154 |
| $11,000 under $12,000 | 372,115 | 625,073 | 860,627 | 860,655 | | | 895,275 | 10,282,056 | 827,574 | 8,905,626 | 132,416 | 446,432 | 139,149 | 131,235 |
| $12,000 under $13,000 | 291,682 | 524,445 | 704,833 | 704,847 | | | 787,961 | 9,844,180 | 729,931 | 8,549,024 | 117,354 | 376,607 | 114,261 | 107,392 |
| $13,000 under $14,000 | 217,181 | 374,076 | 572,375 | 572,392 | | | 712,641 | 9,606,541 | 664,499 | 8,325,918 | 110,565 | 402,476 | 117,598 | 121,812 |
| $14,000 under $15,000 | 158,969 | 427,967 | 451,761 | 451,761 | | | 617,608 | 8,952,384 | 584,081 | 7,903,310 | 92,048 | 359,574 | 97,491 | 98,140 |
| $15,000 under $20,000 | 417,853 | 1,689,176 | 1,369,929 | 1,370,064 | | | 2,129,390 | 36,563,170 | 1,983,156 | 31,601,499 | 344,967 | 1,713,007 | 455,658 | 498,341 |
| $20,000 under $25,000 | 124,210 | 899,534 | 564,162 | 564,243 | | | 899,767 | 19,903,039 | 812,784 | 15,934,646 | 201,146 | 1,404,477 | 302,390 | 483,914 |
| $25,000 under $30,000 | 56,420 | 593,154 | 331,379 | 331,478 | | | 358,296 | 9,718,649 | 308,585 | 6,993,244 | 108,541 | 1,033,261 | 163,178 | 349,316 |
| $30,000 under $50,000 | 66,531 | 1,198,741 | 578,227 | 578,978 | | | 372,509 | 13,826,413 | 289,519 | 7,574,184 | 165,565 | 2,443,822 | 235,209 | 927,287 |
| $50,000 under $100,000 | 26,616 | 898,521 | 550,489 | 552,660 | | | 133,865 | 8,891,491 | 98,434 | 3,514,738 | 82,476 | 1,978,307 | 105,775 | 905,031 |
| $100,000 under $200,000 | 6,652 | 508,699 | 322,696 | 326,038 | | | 30,556 | 4,039,417 | 22,707 | 1,222,515 | 21,027 | 798,623 | 26,892 | 694,737 |
| $200,000 under $500,000 | 1,895 | 333,867 | 228,319 | 232,560 | | | 7,548 | 2,140,358 | 5,730 | 442,963 | 5,470 | 263,417 | 7,052 | 621,992 |
| $500,000 under $1,000,000 | 310 | 118,655 | 94,435 | 96,163 | | | 1,065 | 716,652 | 840 | 92,945 | 816 | 25,069 | 1,029 | 307,724 |
| $1,000,000 or more | 152 | 208,680 | 181,213 | 185,955 | | | 421 | 883,271 | 343 | 47,050 | 337 | 18,435 | 408 | 512,329 |
| All returns summary: | | | | | | | | | | | | | | |
| Returns under $5,000 | 5,954,542 | 4,548,340 | 1,732,175 | 1,733,051 | | | 4,418,357 | 11,982,585 | 3,186,538 | 9,049,264 | 1,000,235 | -152,761 | 509,489 | 271,303 |
| Returns $5,000 under $10,000 | 3,800,985 | 4,604,539 | 6,191,854 | 6,191,869 | | | 5,492,190 | 40,734,182 | 4,746,607 | 32,747,015 | 874,274 | 1,992,634 | 695,102 | 602,343 |
| Returns $10,000 under $15,000 | 1,533,939 | 2,603,762 | 3,655,004 | 3,655,063 | | | 4,013,590 | 49,176,622 | 3,720,684 | 42,663,745 | 603,476 | 2,021,600 | 603,193 | 579,734 |
| Returns $15,000 or more | 700,639 | 6,449,027 | 4,220,850 | 4,238,139 | | | 3,933,417 | 96,682,460 | 3,522,098 | 67,423,784 | 930,345 | 9,678,419 | 1,297,591 | 5,300,671 |

Footnotes at end of table.

Table 2.23--ALL RETURNS: EXEMPTIONS BY TYPE, NUMBER OF EXEMPTIONS, SOURCES OF INCOME, BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Number of exemptions other than age or blindness--continued | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Two--continued | | | | | | Three | | | | | | | |
| | All other income less loss[4] | | Income tax after credits (Amount) | Total income tax (Amount) | Revenue sharing exemptions | | | Adjusted gross income (Amount) | Salaries and wages (gross) | | Business net income less loss[2] | | Sales of property net gain less loss[3] | |
| | Number of returns | Amount | | | Number of returns | Number of persons | Number of returns | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (56) | (57) | (58) | (59) | (60) | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) | (69) |
| Total | 12,440,357 | 26,398,101 | 28,195,601 | 28,264,496 | 282,093 | 282,093 | 10,178,438 | [1]123,748,570 | 9,582,531 | 108,260,309 | 1,746,649 | 8,553,625 | 1,218,014 | 2,453,009 |
| No adjusted gross income | 79,089 | -298,161 | - | 3,972 | (*) | (*) | 53,201 | -386,389 | (*) | (*) | 40,811 | -404,033 | (*) | (*) |
| $1 under $1,000 | 159,502 | 16,938 | - | (*) | | | 99,291 | 59,987 | 72,562 | 69,174 | 27,120 | -24,814 | (*) | (*) |
| $1,000 under $2,000 | 306,547 | 252,817 | (*) | (*) | 31,501 | 31,501 | 196,124 | 298,392 | 168,794 | 279,324 | 36,636 | -7,600 | (*) | (*) |
| $2,000 under $3,000 | 455,664 | 522,308 | 4,351 | 4,364 | | | 315,087 | 791,119 | 270,761 | 687,014 | 59,619 | 63,890 | 18,635 | 10,235 |
| $3,000 under $4,000 | 664,002 | 1,092,062 | 69,470 | 69,490 | 18,863 | 18,863 | 456,283 | 1,603,392 | 417,695 | 1,439,928 | 73,527 | 102,706 | 23,585 | 18,873 |
| $4,000 under $5,000 | 669,067 | 1,228,817 | 207,227 | 207,238 | 19,891 | 19,891 | 553,090 | 2,503,212 | 513,849 | 2,261,132 | 87,110 | 168,927 | 32,037 | 12,601 |
| $5,000 under $6,000 | 699,993 | 1,250,393 | 383,038 | 383,038 | 36,226 | 36,226 | 527,108 | 2,903,345 | 491,776 | 2,652,142 | 89,180 | 171,819 | 31,187 | 31,198 |
| $6,000 under $7,000 | 692,614 | 1,201,718 | 547,592 | 547,628 | 33,000 | 33,000 | 583,440 | 3,803,764 | 541,423 | 3,442,584 | 88,177 | 265,579 | 35,215 | 16,569 |
| $7,000 under $8,000 | 680,223 | 931,754 | 714,248 | 714,249 | 38,893 | 38,893 | 626,877 | 4,694,387 | 592,160 | 4,326,141 | 96,871 | 247,713 | 32,134 | 14,409 |
| $8,000 under $9,000 | 694,045 | 1,080,065 | 865,101 | 865,137 | 21,980 | 21,980 | 627,718 | 5,342,014 | 603,433 | 5,020,326 | 96,341 | 232,870 | 47,274 | 14,501 |
| $9,000 under $10,000 | 698,763 | 928,261 | 1,010,807 | 1,010,843 | | | 658,173 | 6,254,613 | 639,136 | 5,957,136 | 91,808 | 247,449 | 48,763 | 29,216 |
| $10,000 under $11,000 | 716,243 | 953,929 | 1,160,536 | 1,160,547 | 24,869 | 24,869 | 637,489 | 6,699,943 | 617,554 | 6,296,683 | 86,566 | 267,928 | 58,924 | 53,395 |
| $11,000 under $12,000 | 661,379 | 798,763 | 1,194,448 | 1,194,507 | | | 668,385 | 7,693,575 | 648,227 | 7,254,454 | 87,272 | 263,056 | 46,620 | 42,517 |
| $12,000 under $13,000 | 592,666 | 811,157 | 1,193,212 | 1,193,244 | | | 600,498 | 7,499,777 | 583,047 | 7,089,913 | 87,553 | 302,106 | 65,454 | 44,313 |
| $13,000 under $14,000 | 582,763 | 756,334 | 1,213,324 | 1,213,426 | 29,612 | 29,612 | 539,510 | 7,264,949 | 523,873 | 6,852,549 | 72,057 | 267,059 | 57,401 | 31,503 |
| $14,000 under $15,000 | 506,125 | 591,359 | 1,178,267 | 1,178,270 | | | 465,341 | 6,738,673 | 452,193 | 6,329,700 | 68,287 | 246,907 | 48,319 | 50,079 |
| $15,000 under $20,000 | 1,858,137 | 2,750,323 | 5,232,573 | 5,232,909 | 19,841 | 19,841 | 1,463,395 | 25,068,116 | 1,418,239 | 23,281,444 | 218,384 | 1,057,458 | 222,719 | 187,208 |
| $20,000 under $25,000 | 840,374 | 2,080,003 | 3,193,389 | 3,193,912 | | | 569,764 | 12,606,438 | 541,070 | 11,120,389 | 113,648 | 854,678 | 147,447 | 140,055 |
| $25,000 under $30,000 | 345,117 | 1,342,828 | 1,715,550 | 1,716,075 | | | 231,401 | 6,287,167 | 212,905 | 5,073,393 | 66,738 | 686,084 | 85,169 | 115,511 |
| $30,000 under $50,000 | 365,770 | 2,881,120 | 2,848,255 | 2,849,706 | 6,277 | 6,277 | 213,598 | 7,901,202 | 182,767 | 5,256,914 | 95,532 | 1,582,989 | 117,735 | 337,799 |
| $50,000 under $100,000 | 132,793 | 2,493,414 | 2,483,093 | 2,489,186 | | | 75,839 | 4,985,015 | 60,177 | 2,512,792 | 50,601 | 1,375,450 | 56,614 | 376,927 |
| $100,000 under $200,000 | 30,464 | 1,323,542 | 1,414,283 | 1,425,349 | 219 | 219 | 13,442 | 1,758,171 | 10,745 | 682,997 | 10,128 | 436,435 | 11,538 | 273,922 |
| $200,000 under $500,000 | 7,532 | 811,986 | 863,761 | 878,920 | 64 | 64 | 2,859 | 802,601 | 2,333 | 225,583 | 2,257 | 114,107 | 2,628 | 245,038 |
| $500,000 under $1,000,000 | 1,064 | 290,914 | 311,572 | 321,095 | 11 | 11 | 391 | 263,461 | 311 | 43,069 | 317 | 22,249 | 377 | 128,214 |
| $1,000,000 or more | 421 | 305,457 | 391,487 | 411,318 | 1 | 5 | 134 | 311,646 | 114 | 17,083 | 109 | 12,613 | 131 | 220,413 |
| All returns, summary: | | | | | | | | | | | | | | |
| Returns under $5,000 | 2,333,871 | 2,814,780 | 281,065 | 285,137 | 71,096 | 71,096 | 1,673,076 | [1]4,869,711 | 1,461,048 | 4,825,018 | 324,823 | -100,924 | 102,365 | 100,223 |
| Returns $5,000 under $10,000 | 3,465,638 | 5,392,191 | 3,520,786 | 3,520,896 | 130,099 | 130,099 | 3,023,316 | 22,998,124 | 2,867,928 | 21,398,328 | 462,377 | 1,165,430 | 194,573 | 105,893 |
| Returns $10,000 under $15,000 | 3,059,176 | 3,911,543 | 5,939,787 | 5,939,993 | 54,481 | 54,481 | 2,911,223 | 35,896,917 | 2,824,894 | 33,823,299 | 401,735 | 1,347,056 | 276,718 | 221,807 |
| Returns $15,000 or more | 3,581,672 | 14,279,587 | 18,453,964 | 18,518,471 | 26,417 | 26,417 | 2,570,823 | 59,983,819 | 2,428,661 | 48,213,665 | 557,714 | 6,142,064 | 644,358 | 2,025,087 |

| Size of adjusted gross income | Number of exemptions other than age or blindness--continued | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Three--continued | | | | | | Four | | | | | | | |
| | All other income less loss[4] | | Income tax after credits (Amount) | Total income tax (Amount) | Revenue Sharing exemptions | | | Adjusted gross income (Amount) | Salaries and wages (gross) | | Business net income less loss[2] | | Sales of property net gain less loss[3] | |
| | Number of returns | Amount | | | Number of returns | Number of persons | Number of returns | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (70) | (71) | (72) | (73) | (74) | (75) | (76) | (77) | (78) | (79) | (80) | (81) | (82) | (83) |
| Total | 6,012,019 | 4,481,629 | 15,911,106 | 15,946,363 | 923,728 | 1,006,955 | 9,838,372 | [1]134,407,175 | 9,309,383 | 118,506,890 | 1,954,618 | 10,895,447 | 1,362,012 | 2,352,818 |
| No adjusted gross income | 24,299 | -118,137 | - | 1,548 | (*) | (*) | 40,551 | -424,551 | 18,447 | 105,217 | 37,295 | -466,768 | (*) | (*) |
| $1 under $1,000 | 33,454 | 10,461 | - | - | 16,479 | 22,910 | 60,738 | 35,105 | 44,608 | 51,747 | 19,799 | -19,326 | 40,250 | 29,787 |
| $1,000 under $2,000 | 34,429 | 20,657 | (*) | 86 | | | 107,425 | 161,963 | 91,281 | 158,461 | 31,426 | 1,736 | | |
| $2,000 under $3,000 | 79,249 | 29,980 | 42 | 122 | 20,390 | 24,870 | 180,406 | 451,201 | 147,007 | 380,737 | 44,752 | 34,656 | | |
| $3,000 under $4,000 | 122,750 | 41,885 | 9,802 | 9,876 | 32,902 | 41,185 | 268,873 | 944,328 | 235,867 | 843,149 | 62,894 | 72,304 | | |
| $4,000 under $5,000 | 173,539 | 60,551 | 68,002 | 68,023 | 21,259 | 26,070 | 367,986 | 1,658,062 | 337,651 | 1,475,180 | 76,727 | 136,277 | 19,823 | 18,368 |
| $5,000 under $6,000 | 178,893 | 48,187 | 134,518 | 134,546 | 26,994 | 29,649 | 410,747 | 2,253,853 | 380,563 | 2,089,569 | 80,081 | 162,626 | 25,502 | 16,057 |
| $6,000 under $7,000 | 234,919 | 79,032 | 227,640 | 227,662 | 27,578 | 32,038 | 433,049 | 2,814,213 | 406,139 | 2,554,112 | 93,351 | 247,721 | 31,151 | 15,033 |
| $7,000 under $8,000 | 284,441 | 106,124 | 337,149 | 337,154 | 45,489 | 54,657 | 554,209 | 4,155,082 | 528,262 | 3,911,846 | 100,530 | 242,891 | 34,289 | 21,027 |
| $8,000 under $9,000 | 327,427 | 74,317 | 448,520 | 448,535 | 37,642 | 42,102 | 587,689 | 4,994,213 | 563,526 | 4,739,098 | 101,104 | 258,541 | 40,206 | 22,905 |
| $9,000 under $10,000 | 351,072 | 20,813 | 574,249 | 574,254 | 56,982 | 64,342 | 651,541 | 6,178,375 | 630,252 | 5,892,531 | 98,796 | 277,906 | 42,555 | 20,178 |
| $10,000 under $11,000 | 396,890 | 81,936 | 653,056 | 653,099 | 52,281 | 55,929 | 616,971 | 6,477,670 | 594,834 | 6,082,592 | 106,197 | 333,979 | 61,369 | 36,532 |
| $11,000 under $12,000 | 423,983 | 133,548 | 786,406 | 786,488 | 57,613 | 63,316 | 670,379 | 7,711,703 | 651,507 | 7,380,470 | 102,715 | 324,606 | 59,121 | 26,584 |
| $12,000 under $13,000 | 411,293 | 63,444 | 806,573 | 806,586 | 46,660 | 50,427 | 648,274 | 8,110,179 | 632,404 | 7,714,355 | 99,101 | 341,705 | 60,409 | 41,062 |
| $13,000 under $14,000 | 380,591 | 113,838 | 812,564 | 812,597 | 52,984 | 56,717 | 614,667 | 8,294,176 | 599,764 | 7,885,969 | 93,500 | 325,796 | 59,125 | 27,209 |
| $14,000 under $15,000 | 345,350 | 111,988 | 791,367 | 791,388 | 52,372 | 55,280 | 511,570 | 7,400,266 | 499,034 | 7,020,020 | 77,378 | 288,226 | 66,479 | 29,019 |
| $15,000 under $20,000 | 1,182,814 | 542,006 | 3,258,679 | 3,259,015 | 176,753 | 182,873 | 1,731,165 | 29,679,862 | 1,684,812 | 27,909,291 | 273,627 | 1,330,587 | 282,910 | 174,220 |
| $20,000 under $25,000 | 509,404 | 491,316 | 1,879,745 | 1,880,311 | 87,814 | 90,352 | 685,816 | 15,184,773 | 655,998 | 13,676,485 | 147,014 | 1,080,258 | 181,924 | 152,602 |
| $25,000 under $30,000 | 219,246 | 412,180 | 1,035,258 | 1,035,359 | 40,216 | 41,338 | 278,141 | 7,565,177 | 254,484 | 6,284,651 | 85,594 | 939,953 | 103,861 | 120,184 |
| $30,000 under $50,000 | 206,607 | 723,501 | 1,555,906 | 1,556,996 | 48,428 | 49,182 | 304,404 | 11,229,613 | 261,411 | 7,869,216 | 142,845 | 2,401,013 | 155,624 | 328,505 |
| $50,000 under $100,000 | 74,640 | 719,846 | 1,353,344 | 1,357,101 | 16,416 | 16,941 | 94,996 | 6,246,614 | 76,306 | 3,315,899 | 65,310 | 1,924,963 | 68,178 | 386,484 |
| $100,000 under $200,000 | 13,356 | 364,817 | 610,339 | 615,318 | 3,680 | 3,822 | 15,523 | 2,013,429 | 12,555 | 871,305 | 11,923 | 526,871 | 13,083 | 278,330 |
| $200,000 under $500,000 | 2,848 | 217,873 | 319,818 | 327,242 | 902 | 949 | 2,771 | 772,207 | 2,250 | 222,932 | 2,271 | 123,736 | 2,547 | 244,281 |
| $500,000 under $1,000,000 | 391 | 69,929 | 115,677 | 120,325 | 116 | 127 | 355 | 236,149 | 313 | 46,532 | 279 | 9,633 | 341 | 119,090 |
| $1,000,000 | 134 | 61,537 | 132,452 | 142,732 | 49 | 52 | 126 | 263,513 | 108 | 25,526 | 109 | -4,443 | 122 | 176,321 |
| All returns, summary: | | | | | | | | | | | | | | |
| Returns under $5,000 | 467,720 | 45,395 | 77,847 | 79,654 | 92,759 | 116,862 | 1,025,979 | [1]2,826,109 | 874,861 | 3,014,490 | 272,893 | -241,120 | 73,216 | 117,195 |
| Returns $5,000 under $10,000 | 1,376,752 | 328,473 | 1,722,077 | 1,722,150 | 194,685 | 222,788 | 2,637,235 | 20,395,737 | 2,508,742 | 19,187,156 | 473,862 | 1,189,685 | 173,703 | 95,200 |
| Returns $10,000 under $15,000 | 1,958,107 | 504,755 | 3,849,966 | 3,850,157 | 261,910 | 281,669 | 3,061,861 | 37,993,994 | 2,977,543 | 36,083,405 | 478,891 | 1,614,312 | 306,503 | 160,406 |
| Returns $15,000 or more | 2,209,440 | 3,603,004 | 10,261,218 | 10,294,399 | 374,374 | 385,636 | 3,113,297 | 73,191,338 | 2,948,237 | 60,221,836 | 728,972 | 8,332,571 | 808,590 | 1,980,017 |

Footnotes at end of table.

Table 2.23--ALL RETURNS: EXEMPTIONS BY TYPE, NUMBER OF EXEMPTIONS, SOURCES OF INCOME, BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Number of exemptions other than age or blindness--Continued | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Four--Continued | | | | | | Five | | | | | | | |
| | All other income less loss [4] | | Income tax after credits (Amount) | Total income tax (Amount) | Revenue sharing exemptions | | Number of returns | Adjusted gross income (Amount) | Salaries and wages (gross) | | Business net income less loss [2] | | Sales of property net gain less loss [3] | |
| | Number of returns | Amount | | | Number of returns | Number of persons | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (84) | (85) | (86) | (87) | (88) | (89) | (90) | (91) | (92) | (93) | (94) | (95) | (96) | (97) |
| Total | 6,092,967 | 2,652,031 | 16,345,250 | 16,378,998 | 936,689 | 1,314,007 | 5,812,986 | [1]84,326,453 | 5,463,711 | 73,321,526 | 1,253,460 | 7,867,472 | 838,920 | 1,635,712 |
| No adjusted gross income | 20,685 | -132,039 | - | 2,181 | (*) | (*) | 35,807 | -367,533 | (*) | (*) | 26,059 | -398,918 | (*) | (*) |
| $1 under $1,000 | (*) | (*) | - | 28 | | | 37,108 | 25,450 | 30,090 | 42,671 | 27,351 | -10,658 | 16,127 | 21,214 |
| $1,000 under $2,000 | 23,957 | -3,034 | - | 79 | 19,805 | 26,887 | 53,836 | 84,662 | 43,956 | 89,078 | | | | |
| $2,000 under $3,000 | 46,144 | 20,212 | - | - | | | 69,947 | 178,124 | 60,985 | 166,430 | 23,636 | -5,414 | | |
| $3,000 under $4,000 | 73,900 | 20,457 | 205 | 240 | 19,583 | 33,358 | 106,334 | 369,464 | 89,957 | 297,400 | 32,711 | 57,760 | 23,574 | 10,855 |
| $4,000 under $5,000 | 101,947 | 28,237 | 12,574 | 12,595 | 29,432 | 44,514 | 196,195 | 885,298 | 177,298 | 790,740 | 44,566 | 87,814 | | |
| $5,000 under $6,000 | 134,411 | -14,398 | 59,097 | 59,102 | 26,781 | 36,784 | 226,762 | 1,256,220 | 204,579 | 1,117,767 | 48,426 | 129,798 | 27,406 | 9,888 |
| $6,000 under $7,000 | 162,302 | -2,653 | 119,419 | 119,470 | 23,452 | 37,562 | 246,874 | 1,610,533 | 228,270 | 1,472,709 | 60,297 | 163,230 | | |
| $7,000 under $8,000 | 250,797 | -20,682 | 227,375 | 227,450 | 23,485 | 31,882 | 297,610 | 2,224,026 | 279,832 | 2,078,912 | 53,257 | 155,908 | 32,792 | 4,058 |
| $8,000 under $9,000 | 270,932 | -26,330 | 326,564 | 326,564 | 42,563 | 65,535 | 310,129 | 2,640,835 | 294,385 | 2,471,951 | 56,754 | 128,346 | 20,182 | 24,453 |
| $9,000 under $10,000 | 338,462 | -12,238 | 463,820 | 463,892 | 30,513 | 39,569 | 387,949 | 3,691,555 | 372,914 | 3,508,359 | 65,774 | 148,704 | 18,277 | 18,681 |
| $10,000 under $11,000 | 357,190 | 24,568 | 526,104 | 526,123 | 46,271 | 68,319 | 368,846 | 3,878,298 | 355,108 | 3,681,215 | 63,408 | 182,789 | 30,001 | 18,495 |
| $11,000 under $12,000 | 411,220 | -19,957 | 674,547 | 674,597 | 42,275 | 61,095 | 391,822 | 4,503,521 | 374,914 | 4,255,390 | 66,202 | 241,785 | 34,118 | 20,745 |
| $12,000 under $13,000 | 426,669 | 13,057 | 753,923 | 753,950 | 55,783 | 75,247 | 363,684 | 4,550,119 | 353,367 | 4,314,213 | 64,795 | 226,005 | 28,701 | 20,103 |
| $13,000 under $14,000 | 426,233 | 55,203 | 819,178 | 819,180 | 57,824 | 75,595 | 377,346 | 5,085,483 | 368,413 | 4,848,672 | 58,011 | 185,482 | 42,804 | 20,819 |
| $14,000 under $15,000 | 389,586 | 63,001 | 770,662 | 770,719 | 64,428 | 83,569 | 320,581 | 4,636,428 | 310,641 | 4,393,756 | 51,664 | 197,759 | 33,200 | 18,404 |
| $15,000 under $20,000 | 1,384,960 | 265,764 | 3,467,058 | 3,467,241 | 211,163 | 282,660 | 1,091,195 | 18,730,504 | 1,057,218 | 17,451,296 | 194,143 | 1,035,440 | 165,869 | 88,720 |
| $20,000 under $25,000 | 598,217 | 275,428 | 2,064,756 | 2,065,064 | 109,877 | 151,171 | 449,102 | 9,942,082 | 427,717 | 8,963,232 | 92,134 | 719,953 | 111,689 | 94,664 |
| $25,000 under $30,000 | 258,356 | 220,389 | 1,145,445 | 1,145,877 | 48,698 | 71,521 | 185,827 | 5,045,546 | 170,866 | 4,234,918 | 58,543 | 610,983 | 67,234 | 75,071 |
| $30,000 under $50,000 | 291,741 | 630,880 | 2,079,762 | 2,081,990 | 57,475 | 86,368 | 201,314 | 7,472,867 | 171,469 | 5,196,600 | 97,518 | 1,740,259 | 105,084 | 222,181 |
| $50,000 under $100,000 | 93,182 | 619,268 | 1,619,157 | 1,623,064 | 20,396 | 31,348 | 79,075 | 5,213,526 | 62,098 | 2,806,281 | 55,787 | 1,715,589 | 56,874 | 295,466 |
| $100,000 under $200,000 | 15,401 | 336,923 | 678,201 | 683,818 | 4,382 | 7,252 | 13,139 | 1,702,054 | 10,701 | 785,879 | 10,319 | 443,197 | 11,008 | 227,316 |
| $200,000 under $500,000 | 2,760 | 181,259 | 302,202 | 310,114 | 908 | 1,587 | 2,129 | 589,268 | 1,740 | 187,523 | 1,792 | 84,396 | 1,945 | 184,364 |
| $500,000 under $1,000,000 | 355 | 60,894 | 105,152 | 109,320 | 135 | 240 | 283 | 188,637 | 232 | 28,613 | 236 | 14,642 | 275 | 88,586 |
| $1,000,000 or more | 126 | 66,109 | 130,049 | 136,340 | 55 | 97 | 92 | 189,486 | 84 | 24,052 | 77 | 12,623 | 92 | 113,440 |
| All returns, summary: | | | | | | | | | | | | | | |
| Returns under $5,000 | 280,067 | -64,455 | 12,779 | 15,124 | 70,225 | 106,606 | 499,227 | [1] [1]1,175,464 | 419,163 | 1,500,188 | 154,323 | -269,417 | 51,369 | 90,259 |
| Returns $5,000 under $10,000 | 1,156,904 | -76,304 | 1,196,276 | 1,196,478 | 146,794 | 211,332 | 1,469,324 | 11,423,169 | 1,379,980 | 10,649,698 | 284,508 | 725,984 | 98,657 | 57,080 |
| Returns $10,000 under $15,000 | 2,010,898 | 135,871 | 3,544,414 | 3,544,569 | 266,581 | 363,825 | 1,822,279 | 22,653,850 | 1,762,443 | 21,493,246 | 304,080 | 1,033,820 | 168,824 | 98,566 |
| Returns $15,000 or more | 2,645,098 | 2,656,914 | 11,591,783 | 11,622,828 | 453,089 | 632,244 | 2,022,156 | 49,073,969 | 1,902,125 | 39,678,394 | 510,549 | 6,377,082 | 520,070 | 1,389,807 |

| Size of adjusted gross income | Number of exemptions other than age or blindness--Continued | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Five--Continued | | | | | | Six or more | | | | | | |
| | All other income less loss [4] | | Income tax after credits (Amount) | Total income tax (Amount) | Revenue sharing exemptions | | Number of returns | Number of exemptions | Adjusted gross income (Amount) | Salaries and wages (gross) | | Business net income less loss [2] | |
| | Number of returns | Amount | | | Number of returns | Number of persons | | | | Number of returns | Amount | Number of returns | Amount |
| | (98) | (99) | (100) | (101) | (102) | (103) | (104) | (105) | (106) | (107) | (108) | (109) | (110) |
| Total | 3,538,017 | 1,501,750 | 9,816,307 | 9,845,339 | 656,232 | 1,011,505 | 5,015,654 | 34,027,312 | [1]72,208,144 | 4,682,432 | 62,233,464 | 1,099,740 | 7,379,478 |
| No adjusted gross income | 18,334 | -140,673 | - | 1,508 | (*) | (*) | 30,630 | 211,050 | -367,282 | (*) | (*) | 28,542 | -407,486 |
| $1 under $1,000 | | | - | 2 | | | 34,028 | 241,855 | 20,261 | 23,348 | 22,052 | (*) | (*) |
| $1,000 under $2,000 | 33,093 | -15,083 | - | 9 | | | 55,428 | 373,296 | 84,963 | 42,855 | 91,583 | 18,353 | -6,623 |
| $2,000 under $3,000 | | | - | 51 | 22,332 | 30,553 | 74,216 | 501,548 | 187,208 | 60,731 | 159,933 | 22,130 | 16,294 |
| $3,000 under $4,000 | 22,045 | 9,848 | 3 | 34 | | | 121,868 | 837,779 | 424,809 | 103,990 | 365,089 | 29,959 | 48,516 |
| $4,000 under $5,000 | 48,995 | 344 | 539 | 632 | | | 123,335 | 835,483 | 559,815 | 109,428 | 477,064 | 29,631 | 70,804 |
| $5,000 under $6,000 | 53,481 | -2,896 | 14,585 | 14,742 | | | 202,829 | 1,350,069 | 1,120,914 | 185,394 | 999,700 | 44,973 | 109,846 |
| $6,000 under $7,000 | 88,822 | -23,741 | 40,268 | 40,315 | 39,264 | 53,870 | 210,784 | 1,463,131 | 1,371,586 | 195,416 | 1,223,972 | 52,009 | 137,617 |
| $7,000 under $8,000 | 113,245 | -14,851 | 85,235 | 85,235 | | | 283,058 | 1,970,399 | 2,125,624 | 265,043 | 1,961,108 | 60,597 | 163,448 |
| $8,000 under $9,000 | 158,673 | 16,085 | 133,162 | 133,186 | 22,561 | 33,362 | 304,167 | 2,100,981 | 2,592,568 | 284,686 | 2,396,660 | 58,012 | 200,035 |
| $9,000 under $10,000 | 196,726 | 15,812 | 223,754 | 223,789 | 37,917 | 51,267 | 348,334 | 2,448,119 | 3,307,989 | 335,132 | 3,166,924 | 58,988 | 170,182 |
| $10,000 under $11,000 | 194,869 | -4,201 | 267,397 | 267,407 | 34,747 | 53,514 | 331,021 | 2,244,493 | 3,475,023 | 316,945 | 3,249,285 | 60,311 | 223,074 |
| $11,000 under $12,000 | 225,001 | -14,399 | 336,388 | 336,448 | 31,322 | 46,203 | 340,767 | 2,321,704 | 3,919,205 | 330,051 | 3,740,841 | 57,610 | 178,366 |
| $12,000 under $13,000 | 226,196 | -10,200 | 366,247 | 366,249 | 34,401 | 52,596 | 343,673 | 2,318,863 | 4,286,376 | 333,102 | 4,071,547 | 52,050 | 180,156 |
| $13,000 under $14,000 | 258,938 | 30,510 | 433,895 | 433,952 | 45,230 | 67,301 | 271,597 | 1,836,145 | 3,655,847 | 263,108 | 3,457,696 | 50,392 | 188,217 |
| $14,000 under $15,000 | 222,780 | 26,509 | 420,963 | 421,052 | 41,290 | 63,008 | 267,141 | 1,793,030 | 3,869,872 | 259,812 | 3,666,445 | 40,522 | 164,732 |
| $15,000 under $20,000 | 833,013 | 155,047 | 1,978,303 | 1,978,754 | 158,966 | 243,548 | 894,763 | 5,974,802 | 15,385,360 | 862,923 | 14,362,213 | 148,577 | 855,607 |
| $20,000 under $25,000 | 388,524 | 164,234 | 1,244,757 | 1,245,095 | 84,569 | 135,865 | 358,149 | 2,389,819 | 7,906,702 | 340,174 | 7,164,228 | 75,868 | 589,448 |
| $25,000 under $30,000 | 171,615 | 124,575 | 712,687 | 712,873 | 39,188 | 64,312 | 154,260 | 1,036,707 | 4,202,230 | 141,314 | 3,490,130 | 48,747 | 529,311 |
| $30,000 under $50,000 | 191,007 | 313,828 | 1,294,089 | 1,295,375 | 40,658 | 70,106 | 177,939 | 1,184,231 | 6,631,862 | 147,671 | 4,494,436 | 87,757 | 1,696,094 |
| $50,000 under $100,000 | 77,142 | 396,189 | 1,314,419 | 1,319,283 | 17,239 | 32,934 | 72,930 | 493,879 | 4,858,935 | 56,115 | 2,598,739 | 51,666 | 1,678,147 |
| $100,000 under $200,000 | 13,024 | 245,662 | 562,116 | 567,499 | 3,652 | 7,896 | 12,346 | 83,688 | 1,587,304 | 9,843 | 738,519 | 9,564 | 424,474 |
| $200,000 under $500,000 | 2,120 | 132,985 | 226,943 | 232,956 | 734 | 1,747 | 2,025 | 13,748 | 561,968 | 1,705 | 177,356 | 1,682 | 82,450 |
| $500,000 under $1,000,000 | 282 | 56,795 | 81,188 | 84,455 | 117 | 288 | 261 | 1,790 | 176,020 | 212 | 32,494 | 235 | 14,334 |
| $1,000,000 or more | 92 | 39,371 | 79,369 | 84,438 | 41 | 104 | 105 | 703 | 262,985 | 93 | 23,798 | 89 | 76,664 |
| All returns, summary: | | | | | | | | | | | | | |
| Returns under $5,000 | 122,467 | -145,565 | 542 | 2,236 | 24,336 | 33,584 | 439,505 | 3,001,011 | [1] 909,774 | 353,693 | 1,217,372 | 140,091 | -282,725 |
| Returns $5,000 under $10,000 | 610,947 | -9,593 | 497,005 | 497,267 | 99,742 | 138,499 | 1,349,172 | 9,332,699 | 10,518,681 | 1,265,671 | 9,748,365 | 274,579 | 781,128 |
| Returns $10,000 under $15,000 | 1,127,784 | 28,218 | 1,824,891 | 1,825,108 | 186,990 | 282,622 | 1,554,199 | 10,514,235 | 19,206,323 | 1,503,018 | 18,185,814 | 260,885 | 934,545 |
| Returns $15,000 or more | 1,676,819 | 1,628,686 | 7,493,871 | 7,520,728 | 345,164 | 556,800 | 1,672,778 | 11,179,367 | 41,573,365 | 1,560,050 | 33,081,914 | 424,185 | 5,946,528 |

Footnotes at end of table.

Table 2.23--ALL RETURNS: EXEMPTIONS BY TYPE, NUMBER OF EXEMPTIONS, SOURCES OF INCOME, BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Number of exemptions other than age or blindness--Continued | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Six or more--Continued | | | | | | | |
| | Sales of property net gain less loss[3] | | All other income less loss[4] | | Income tax after credits (Amount) | Total income tax (Amount) | Revenue sharing exemptions | |
| | Number of returns | Amount | Number of returns | Amount | | | Number of returns | Number of persons |
| | (111) | (112) | (113) | (114) | (115) | (116) | (117) | (118) |
| Total | 650,297 | 1,460,842 | 2,776,587 | 1,134,363 | 7,291,675 | 7,322,792 | 748,178 | 1,367,343 |
| No adjusted gross income | (*) | (*) | (*) | (*) | - | 2,177 | (*) | (*) |
| $1 under $1,000 | | | | | - | - | | |
| $1,000 under $2,000 | 14,612 | 10,869 | 27,940 | 2,556 | - | 6 | 15,483 | 22,703 |
| $2,000 under $3,000 | | | | | - | - | | |
| $3,000 under $4,000 | 17,258 | 13,943 | 20,713 | 3,905 | - | - | 20,501 | 48,197 |
| $4,000 under $5,000 | | | 27,182 | 5,303 | - | - | | |
| $5,000 under $6,000 | | | 50,324 | -1,275 | 650 | 685 | 22,146 | 45,636 |
| $6,000 under $7,000 | 45,876 | 38,102 | 62,850 | -3,606 | 9,242 | 9,291 | 21,903 | 31,177 |
| $7,000 under $8,000 | | | 74,993 | -10,788 | 35,704 | 35,751 | 25,870 | 49,900 |
| $8,000 under $9,000 | 22,947 | 15,371 | 140,200 | -19,499 | 64,997 | 65,033 | 36,305 | 67,123 |
| $9,000 under $10,000 | (*) | (*) | 153,561 | -39,994 | 111,811 | 111,811 | 34,726 | 53,592 |
| $10,000 under $11,000 | 22,376 | 14,798 | 159,790 | -12,133 | 161,912 | 161,912 | 41,396 | 81,823 |
| $11,000 under $12,000 | 23,576 | 5,351 | 166,112 | -5,353 | 208,716 | 208,718 | 49,082 | 93,183 |
| $12,000 under $13,000 | 20,504 | 12,229 | 190,348 | 22,444 | 262,267 | 262,308 | 51,623 | 88,160 |
| $13,000 under $14,000 | 21,911 | 16,310 | 171,958 | -6,376 | 248,053 | 248,064 | 33,981 | 56,140 |
| $14,000 under $15,000 | 24,711 | 18,580 | 177,844 | 20,114 | 289,713 | 289,981 | 45,200 | 78,793 |
| $15,000 under $20,000 | 124,768 | 93,149 | 647,444 | 74,390 | 1,373,328 | 1,373,568 | 162,186 | 276,431 |
| $20,000 under $25,000 | 84,015 | 57,287 | 301,922 | 95,739 | 867,482 | 867,882 | 78,746 | 149,039 |
| $25,000 under $30,000 | 49,458 | 88,794 | 135,979 | 93,996 | 535,734 | 535,936 | 39,624 | 76,096 |
| $30,000 under $50,000 | 88,156 | 174,173 | 166,108 | 267,159 | 1,061,688 | 1,064,548 | 43,043 | 90,327 |
| $50,000 under $100,000 | 49,526 | 259,103 | 71,097 | 322,946 | 1,182,739 | 1,187,100 | 17,184 | 39,523 |
| $100,000 under $200,000 | 9,995 | 191,567 | 12,224 | 232,745 | 512,939 | 518,141 | 3,808 | 10,902 |
| $200,000 under $500,000 | 1,844 | 167,571 | 2,011 | 134,591 | 210,727 | 216,606 | 745 | 2,382 |
| $500,000 under $1,000,000 | 249 | 90,486 | 261 | 38,706 | 74,216 | 77,784 | 102 | 394 |
| $1,000,000 or more | 101 | 121,814 | 105 | 40,708 | 79,757 | 85,490 | 40 | 130 |
| All returns, summary: | | | | | | | | |
| Returns under $5,000 | 42,315 | 85,281 | 91,456 | -110,153 | - | 2,183 | 40,468 | 76,592 |
| Returns $5,000 under $10,000 | 86,792 | 64,351 | 481,928 | -75,163 | 222,404 | 222,570 | 140,950 | 247,428 |
| Returns $10,000 under $15,000 | 113,078 | 67,268 | 866,052 | 18,695 | 1,170,662 | 1,170,983 | 221,282 | 398,099 |
| Returns $15,000 or more | 408,112 | 1,243,943 | 1,337,151 | 1,300,980 | 5,898,610 | 5,927,054 | 345,478 | 645,224 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1] Adjusted gross income less deficit.

[2] Throughout this table, includes business or profession, farm, partnership, and Small Business Corporation net profit less net loss.

[3] Throughout this table, includes gain less loss from sales of capital assets, and gain less loss from sales of property other than capital assets.

[4] Throughout this table, includes dividends in adjusted gross income, interest received, rent, royalty, estate and trust net income less net loss, pensions and annuities (taxable portion), state income tax refunds, alimony, and other income (net), less statutory adjustments.

NOTE: Amount detail may not add to total because of rounding.

Table 2.24—RETURNS FILED BY DEPENDENTS WITH UNEARNED INCOME: INCOME, DEDUCTIONS, AND TAX, BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total deductions | | Standard deduction | | Itemized deductions | | Returns with no deductions | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| All returns, total | 303,720 | 672,616 | 234,260 | 319,226 | 283,820 | 268,316 | 267,750 | 258,162 | 16,070 | 10,154 | 19,900 | 139,782 | 54,703 |
| Under $1,000 | 84,003 | 44,960 | 64,176 | 32,337 | 81,181 | 43,206 | 77,114 | 42,833 | (*) | (*) | 15,097 | (*) | (*) |
| $1,000 under $2,000 | 118,677 | 180,334 | 95,633 | 109,166 | 112,363 | 115,185 | 108,389 | 113,889 | (*) | (*) | | 28,891 | 2,055 |
| $2,000 under $3,000 | 39,267 | 94,417 | 34,511 | 66,831 | 35,293 | 42,346 | 33,306 | 39,762 | (*) | (*) | | 35,115 | 3,265 |
| $3,000 under $4,000 | 26,435 | 91,034 | 21,495 | 64,567 | 24,448 | 30,334 | 24,448 | 30,334 | (*) | (*) | | 26,435 | 6,215 |
| $4,000 under $10,000 | 30,343 | 171,099 | 16,063 | 34,014 | 26,368 | 28,644 | 22,394 | 29,003 | (*) | (*) | 4,803 | 30,343 | 20,209 |
| $10,000 under $50,000 | 4,770 | 68,842 | 2,382 | 12,311 | 3,942 | 4,490 | (*) | (*) | (*) | (*) | - | 4,770 | 14,258 |
| $50,000 or more | 225 | 21,930 | | | 225 | 4,111 | (*) | (*) | 221 | 5,761 | - | 225 | 8,488 |
| Taxable returns, total | 139,782 | 496,009 | 96,850 | 182,463 | 120,716 | 113,470 | 104,646 | 103,317 | 16,070 | 10,154 | 19,066 | 139,782 | 54,703 |
| Under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | 14,263 | (*) | (*) |
| $1,000 under $2,000 | 28,891 | 43,942 | 18,603 | 9,037 | 22,577 | 7,863 | 18,603 | 6,567 | (*) | (*) | | 28,891 | 2,055 |
| $2,000 under $3,000 | 35,115 | 86,022 | 30,359 | 58,973 | 31,141 | 36,948 | 29,154 | 34,365 | (*) | (*) | | 35,115 | 3,265 |
| $3,000 under $4,000 | 26,435 | 91,034 | 21,495 | 64,567 | 24,448 | 30,334 | 24,448 | 30,334 | (*) | (*) | | 26,435 | 6,215 |
| $4,000 under $10,000 | 30,343 | 171,099 | 16,063 | 34,014 | 26,368 | 28,644 | 22,394 | 29,003 | (*) | (*) | 4,803 | 30,343 | 20,209 |
| $10,000 under $50,000 | 4,770 | 68,842 | 2,382 | 12,311 | 3,942 | 4,490 | (*) | (*) | (*) | (*) | - | 4,770 | 14,258 |
| $50,000 or more | 225 | 21,930 | | | 225 | 4,111 | (*) | (*) | 221 | 5,761 | - | 225 | 8,488 |
| Nontaxable returns, total | 163,938 | 176,607 | 137,410 | 136,763 | 163,104 | 154,846 | 163,104 | 154,846 | - | - | (*) | - | - |
| Returns under $5,000 | 280,588 | 466,961 | 221,942 | 284,245 | 265,491 | 241,303 | 251,489 | 236,911 | (*) | (*) | 15,097 | 116,650 | 17,561 |
| Returns $5,000 under $10,000 | 18,137 | 114,883 | 9,936 | 22,669 | 14,162 | 18,411 | 14,162 | 18,411 | (*) | (*) | (*) | 18,137 | 14,396 |
| Returns $10,000 or more | 4,995 | 90,772 | 2,382 | 12,311 | 4,167 | 8,602 | (*) | (*) | 2,068 | 5,762 | (*) | 4,995 | 22,745 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Amount detail may not add to total because of rounding.

Section 3

# Tax Computation and Tax Rates

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## Introduction

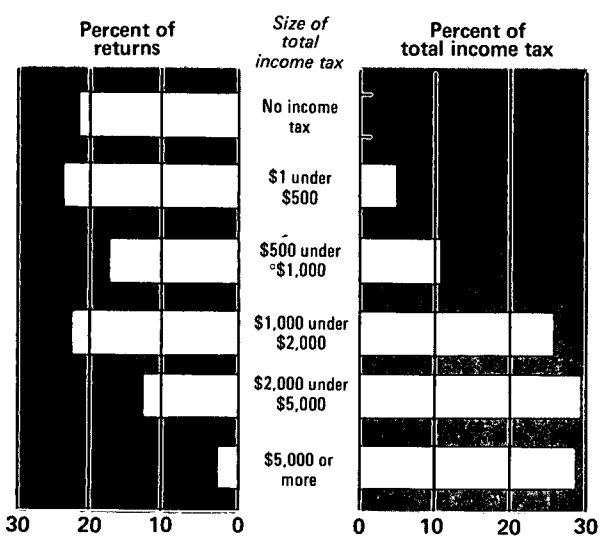
The taxpayer in determining his 1972 total tax liability had to take account of several factors. These included:

(1) his income subject to tax, generally adjusted gross income minus the personal deductions and exemptions,
(2) the type of tax computation used,
(3) his marital status, which determined the tax rate schedule applicable,
(4) any tax credits he was entitled to apply against the income tax,
(5) the additional tax for tax preferences (the so-called "minimum tax"), and,
(6) other taxes, that is, self-employment tax, uncollected social security taxes on tip income, and the tax from recomputing prior year investment credit, all of which increased the total tax liability.

Income subject to tax was used to determine income tax before credits, the determination depending upon the type of tax computation used and the taxpayer's marital status. From this sum, statutory credits, such as the retirement income credit, the foreign tax credit and the investment credit, were subtracted to obtain income tax after credits. A return was classified as taxable based on "total income tax" which was the sum of income tax after credits and the additional tax for tax preferences. (Self-employment tax, uncollected social security taxes on tip income, and tax from recomputing prior-year investment credit were disregarded, since the former two were not considered income taxes, and the latter was not related to the current year's income.) See chart 3A for a distribution of number of returns and amount of tax by size of total income tax.

**Chart 3A**

**Number of returns and amount of total income tax, percent distribution by size of total income tax**




Tax liability arose from five different sources, the two components of total income tax explained above, and the three other taxes, namely, the self-employment tax, the tax from recomputing prior-year investment credit, and the uncollected social security tax on tips. The self-employment tax was assessed on the first $9,000 of "self-employment income" (see "Self-Employment Tax" in the "Explanation of Classifications and Terms") at the rate of 7.5 percent in order to finance social security benefits. Prior-year investment credit was subject to recapture when the property on which credit had been taken was disposed of before the expiration of the useful life originally used in the computation of the credit. Social security taxes on tips, to the extent not withheld by the employer, were reportable on an employee's return. The sum of all five taxes is shown as "total tax liability" in the tabulations.

## Income Subject to Tax

Income subject to tax for most taxpayers consisted of adjusted gross income less personal deductions and exemptions; in other words, it was equal to their "taxable income." The regular method of tax computation involved applying a graduated set of rates to this amount. However, a small number of taxpayers found it advantageous to use an alternative method of computation when they had sufficiently large taxable income, some of which was from net long-term capital gains. The alternative tax computation involved the application of a special 50 percent capital gains rate on the first $25,000 of the taxable half of net long-term capital gain (reduced by net short-term capital loss) with regular rates applying to the remainder of taxable capital gains and to all other sources of income. If the alternative computation was used by a taxpayer whose income from all other sources less deductions was a negative amount, then income subject to tax equaled one-half of his net long-term capital gains in excess of net short-term capital losses, not the lesser amount of his "taxable income."

Another method of tax computation, introduced in 1971, was the "maximum tax" computation. The computation of income subject to tax was not affected under this method; i.e., it still equalled adjusted gross income less personal deductions and exemptions. However, a portion of this income subject to tax was taxed, not at the graduated rates within the applicable tax rate schedule, but at a special 50 percent rate. (See "Maximum Tax Computation" discussed in this section.)

Also shown as a separate method of tax computation, even though it did not involve any special rates, but rather a recomputation of taxable income, was the income averaging computation. For these returns, income subject to tax was the amount, computed for the statistics, which would have produced the same tax under the regular tax computation method. This amount was always less than the taxpayer's taxable income; how much less depended on how far his average taxable income for the 4 preceding years fell short of his current year's taxable income.

Table 3.1 provides a summary of the types of tax computation used by taxpayers. Of the $445.6 billion of income subject to tax reported for 1972, all but $49.4 billion was reported on returns with the regular method of tax computation.

## Regular Method of Computation

"The "regular" method of applying one of four schedules of graduated tax rates to brackets of "taxable income" was used on 59.8 million returns. The schedule used depended on the taxpayer's marital status. For 1972, a total of four tax rate schedules were in use. Table 3.5 shows tax rate data for taxpayers using these rate schedules.

## Alternative Tax Computation

A taxpayer with large amounts of taxable income which included long-term capital gains could elect an alternative tax computation which limited to 50 percent the tax on the taxable half of excess net long-term capital gain over net short-term capital loss. Prior to 1970, the special 50 percent rate applied to the full amount of such income. The Tax Reform Act of 1969 continued this rate on the first $25,000 of such income ($12,500 in the case of married persons filing separately), but applied a 59 percent rate for 1970 to amounts in excess of this base. In 1971, the amount in excess of the base was either taxed at regular rates or at a flat 65 percent rate, whichever was more advantageous to the taxpayer. In 1972, the excess could only be taxed at the regular rates. An exception was made for amounts realized under contract and corporate liquidation plans initiated before October 10, 1969, shown in the tabulations as "long-term gains from installment sales." The taxable half of such amounts was subject to the 50 percent rate, whether or not it exceeded $25,000. However, if it did exceed $25,000, none of the taxpayer's remaining capital gains were eligible for the 50 percent capital gains rate (see "Alternative Tax" in the "Explanation of Classifications and Terms").

## Maximum Tax Computation

The Tax Reform Act of 1969 contained a provision, effective for tax year 1971, which eased somewhat the tax burden on those high-income persons whose income consisted largely of "earned net income" (defined below). This was achieved by applying a maximum rate of 60 percent in 1971 and 50 percent in 1972 to income from earnings (including wages, salaries, and other amounts received as compensation for personal services actually rendered), in contrast to the top rate of 70 percent which applied to other types of income. Due to the decrease in the maximum rate, the number of taxpayers taking advantage of this special tax rate rose from 9,000 in 1971 to 88,000 in 1972. Table 3.14 shows the maximum tax computation while table 3A shows selected characteristics of returns with the maximum tax including tax savings due to maximum tax. The terms used in table 3.14 are as follows:

"Earned net income" basically consisted of amounts received as compensation for personal service actually rendered —such as salaries, wages, commissions, and gains from sales of property created by the taxpayer—less certain expenses allocable to that income. "Earned taxable income" was obtained by multiplying taxable income by the ratio of earned net income to adjusted gross income. The result (limited to the amount of taxable income) was reduced by the "tax preference offset," which was the greater of (a) tax preferences for 1972 in excess of $30,000 or (b) one-third of tax preferences for 1970, 1971, and 1972 in excess of $30,000 (see "Explanation of Classifications and Terms" for the definition of tax preferences).

The part of taxable income which was not earned taxable income was "other taxable income." "Other" taxable income, in turn, consisted of the tax preference offset and "unearned taxable income," a residual amount.

Table 3.14 divides income tax before credits on maximum tax returns into four categories: that generated at regular rates on earned taxable income (at the rates of 14 through 50 percent); that generated at the maximum rate on earned taxable income (50 percent); that generated at regular rates on "other" taxable income (rates over 50 percent and up to 70 percent); and, for returns with alternative tax on long-term capital gains, that generated at the capital gains rate (50 percent). The latter figure, shown in table 3.14 as "other taxable income subject to capital gains rate," occurred whenever the taxpayer elected a combination of the maximum tax with the alternatixe tax computation. In such cases, the taxpayer applied both the special 50 percent maximum rate to his earned taxable income, and the special 50 percent capital gains rate to the first $25,000 of the taxable half of excess net long-term capital gain over net short-term capital loss.

Table 3A.--SELECTED CHARACTERISTICS OF RETURNS WITH MAXIMUM TAX ON EARNED INCOME BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--data are in thousands]

| Tax status, size of adjusted gross income | Number of returns | Adjusted gross income | Earned income | Salaries and wages | Taxable income | Income subject to tax | Income tax before maximum tax [1] | Income tax after maximum tax [2] | Tax savings due to maximum tax [3] | Average tax savings (dollars) |
|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Grand total | 88 | 10,788,918 | 9,835,006 | 5,858,158 | 8,919,512 | 8,919,512 | 4,211,372 | 3,940,678 | 270,695 | 3,073 |
| Taxable returns, total | 88 | 10,788,051 | 9,834,122 | 5,857,755 | 8,918,791 | 8,918,791 | 4,210,999 | 3,940,357 | 270,642 | 3,072 |
| Under $50,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $50,000 under $100,000 | 46 | 3,702,819 | 3,730,912 | 2,257,222 | 3,061,146 | 3,061,146 | 1,210,366 | 1,187,138 | 23,228 | 510 |
| $100,000 under $200,000 | 35 | 4,645,933 | 4,259,392 | 2,564,661 | 3,832,609 | 3,832,609 | 1,789,590 | 1,685,879 | 103,711 | 2,925 |
| $200,000 under $500,000 | 6 | 1,701,102 | 1,360,457 | 794,509 | 1,400,238 | 1,400,238 | 796,897 | 709,013 | 87,885 | 14,088 |
| $500,000 or more | 1 | 731,202 | 475,819 | 239,657 | 618,696 | 618,696 | 411,932 | 356,141 | 55,791 | 78,468 |
| Total nontaxable returns | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1] For maximum/regular returns, equals tax computed under regular tax computation method; for maximum/alternative returns, equals tax computed using alternative tax computation method.

[2] Tax computed under the maximum tax computation method.

[3] Column 7 minus column 8.

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

Table 3B.--SELECTED CHARACTERISTICS OF TAXPAYERS USING INCOME AVERAGING BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--data are in thousands.]

| Tax status, size of adjusted gross income | Number of returns | Adjusted gross income | Salaries and wages | | Sales of capital assets net gain less loss | | Taxable income |
|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Amount | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| Grand total | 1,383 | 47,023,057 | 1,046 | 22,980,672 | 554 | 6,219,152 | 36,532,131 |
| Taxable returns, total | 1,375 | 46,873,131 | 1,044 | 22,967,028 | 549 | 6,207,057 | 36,432,456 |
| Under $5,000 | - | - | - | - | - | - | - |
| $5,000 under $10,000 | 26 | 219,813 | 8 | 37,263 | 11 | 50,474 | 140,506 |
| $10,000 under $15,000 | 134 | 1,716,424 | 95 | 946,744 | 44 | 175,790 | 1,154,579 |
| $15,000 under $20,000 | 233 | 4,105,144 | 184 | 2,538,825 | 74 | 327,006 | 2,906,453 |
| $20,000 under $25,000 | 236 | 5,303,202 | 190 | 3,344,882 | 79 | 338,453 | 3,931,614 |
| $25,000 under $30,000 | 185 | 5,054,700 | 146 | 3,046,690 | 69 | 322,279 | 3,839,234 |
| $30,000 under $50,000 | 355 | 13,497,685 | 269 | 7,036,795 | 161 | 1,101,080 | 10,632,706 |
| $50,000 under $100,000 | 176 | 11,445,472 | 130 | 4,917,743 | 90 | 1,287,335 | 9,322,874 |
| $100,000 under $200,000 | 24 | 3,081,448 | 18 | 821,792 | 16 | 893,119 | 2,554,734 |
| $200,000 under $500,000 | 5 | 1,538,187 | 4 | 222,926 | 5 | 919,011 | 1,247,083 |
| $500,000 or more | 1 | 911,056 | 1 | 53,368 | 1 | 792,510 | 702,673 |
| Total nontaxable returns | 8 | 149,926 | 3 | 13,644 | 4 | 12,095 | 99,674 |

| Tax status, size of adjusted gross income | Income subject to tax | Income tax before income averaging[1] | Income tax after income averaging[2] | Tax savings due to income averaging[3] | Average tax savings (dollars) | Additional tax for tax preferences | |
|---|---|---|---|---|---|---|---|
| | | | | | | Number of returns | Amount |
| | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| Grand total | 34,487,936 | 11,174,623 | 10,277,664 | 896,960 | 649 | 14 | 93,501 |
| Taxable returns, total | 34,399,049 | 11,153,020 | 10,259,427 | 893,593 | 650 | 14 | 93,501 |
| Under $5,000 | - | - | - | - | - | - | - |
| $5,000 under $10,000 | 127,486 | 24,860 | 22,195 | 2,665 | 102 | - | - |
| $10,000 under $15,000 | 1,084,673 | 216,733 | 200,831 | 15,902 | 119 | (*) | (*) |
| $15,000 under $20,000 | 2,766,206 | 576,658 | 541,447 | 35,212 | 151 | (*) | (*) |
| $20,000 under $25,000 | 3,764,416 | 834,264 | 787,412 | 46,852 | 198 | (*) | (*) |
| $25,000 under $30,000 | 3,670,391 | 878,554 | 825,229 | 53,324 | 289 | (*) | (*) |
| $30,000 under $50,000 | 10,071,115 | 2,873,671 | 2,651,774 | 221,898 | 625 | 1 | 2,021 |
| $50,000 under $100,000 | 8,749,363 | 3,347,774 | 3,050,401 | 297,373 | 1,694 | 5 | 10,588 |
| $100,000 under $200,000 | 2,355,973 | 1,212,899 | 1,089,656 | 123,243 | 5,218 | 4 | 18,687 |
| $200,000 under $500,000 | 1,141,710 | 723,163 | 650,468 | 72,695 | 13,442 | 3 | 29,629 |
| $500,000 or more | 667,716 | 464,444 | 440,014 | 24,429 | 50,784 | 1 | 31,972 |
| Total nontaxable returns | 88,887 | 21,603 | 18,237 | 3,367 | 430 | - | - |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Tax computed under the regular computation method. [2]Tax computed under the income averaging method. [3]Column 9 minus column 10.
NOTE: Amount detail may not add to total because of rounding.

## Income Averaging

If a taxpayer's taxable income for 1972 exceeded his average taxable income for the period 1968-1971, by both one-fifth and $3,000, he was eligible for the income averaging tax computation method. Under this computation, a part of an unusually large income in the current year was, in effect, taxed at the lower rate applicable to the first one-fifth of such income. Taxpayers choosing the income averaging tax computation were not eligible for the special rates applicable to long-term capital gains under the alternative computation or to earned income under the maximum tax computation.

Table 3B compares the tax liability of persons using the income averaging computation to the amounts they would have incurred had they used the regular computation.

## Additional Tax for Tax Preferences (Minimum Tax)

First introduced for 1970, the purpose of the additional tax was to make possible the taxation, to some extent, of items previously accorded special treatment (and described by law as "tax preferences"). Table 3.9 indicates that 27,000 returns showed a liability for the additional tax, which totaled $216 million. Of these returns, 4,000 accounting for $34 million, showed no income tax after credits and would otherwise have been nontaxable. (See also chart 3B.)

The tax preferences covered by the minimum tax are listed in the "Explanation of Classifications and Terms" under "Tax preferences." The computation of the tax, which was detailed on Form 4625, worked as follows:

(1) All tax preference items were totaled. If they came to less than $15,000, no Form 4625 had to be filed and no tax was imposed.

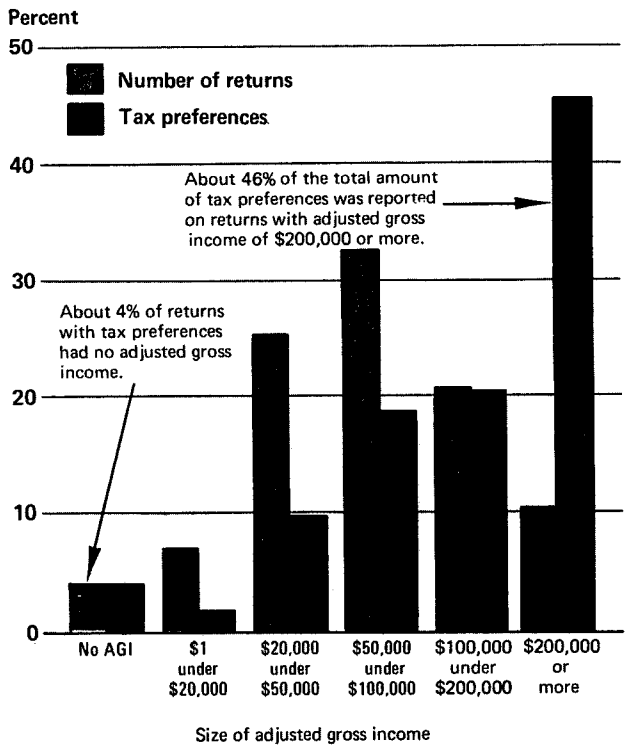
(2) Some taxpayers who did not derive any benefit from all or a portion of their tax preferences reduced the total shown on their Form 4625 by the amount from which they derived no benefit. The result of this reduction is shown in table 3.8 as "recomputed tax preference income" (see discussion of the "no-benefit exclusion," below).

(3) The amount computed in (2) was next reduced by $30,000 ($15,000 in the case of a husband or wife filing a separate return). The result of this computation is shown in table 3.8 as "tax preferences less exclusion."

(4) From tax preferences less exclusion, three tax items were subtracted: income tax after credits, tax from recomputing prior-year investment credit, and "tax carryover" from prior-years. On returns where the sum of these three taxes exceeded tax preferences less exclusion, only that amount needed to bring tax preferences down to zero was tabulated. A tax carryover from prior

**Chart 3B**

**Percent distribution of returns with tax preferences and amount of preferences***




*Preferences are defined as specified income and deduction items receiving preferential treatment under the tax laws.

years on a 1972 return consisted of the amount of these taxes which exceeded tax preferences less exclusion in 1971.

(5) The result of the computation described in (4) —tax preferences less exclusion less the three tax items—is shown in the tabulation as "tax preference income subject to tax."

(6) A "tentative tax on tax preferences" was computed by taking 10 percent of "tax preference income subject to tax."

(7) The amount computed in (6) could then be further reduced by 10 percent of the 1972 net operating loss eligible for carryover. The 10 percent figure, limited to the amount deductible (i.e., the amount of tentative tax on tax preferences), is shown in table 3.8 as "net operating loss credit."

(8) The result of the computation described in (7)—tentative tax on tax preferences less net operating loss credit—is shown in the tabulation as "net tentative tax for preferences."

(9) If the taxpayer had a net operating loss in 1971 which he used to offset his minimum tax liability for that year, and then for 1972 used that net operating loss to reduce his taxable income, "minimum tax deferred from prior years" had to be computed on the 1972 return. "Minimum tax deferred" was equal to 10 percent of the net operating loss carried over to 1972.

(10) The sum of net tentative tax for tax preferences and minimum tax deferred from prior years is shown as "tentative tax for tax preferences before credit."

(11) Finally, the "net tentative tax for tax preferences before credit" was reduced by any unused retirement income credit and by any unused credit for contributions to candidates for public office, thus arriving at "additional tax for tax preferences reported on Form 4625."

(12) The "additional tax for tax preferences reported on Form 4625" is that tax which balances to the detail reported on Form 4625. Table 3.8 compares this to the "additional tax for tax preferences reported on Form 1040" which is the amount of additional tax which balances to the taxpayer's total tax liability, i.e., his balance due or overpayment. The minor frequency and amount differences between these two additional tax figures are due generally to the absence of a Form 4625.

## No-Benefit Exclusion

The "no-benefit exclusion," while not mentioned anywhere on the income tax form or in the instructions, was still being considered as a proposed regulation at the time the income tax returns were filed. A number of taxpayers took advantage of this proposed regulation, taking the chance that it would be given final approval by the Internal Revenue Service. Since the "no-benefit exclusion" did not appear as a line item on Form 4625, those taxpayers who used it tended to take advantage of it at different places in their tax computation. In this report, the convention has been used of subtracting it out of total tax preferences, and showing the result as "recomputed total tax preferences." A "no-benefit exclusion" arose whenever a taxpayer had so many deductions and exemptions that, even had he not enjoyed certain tax preferences, he would still have been nontaxable under the regular tax computation method. For example, a taxpayer with adjusted gross income of $100,000, including one-half of net long-term capital gains (reduced by net short-term capital losses) of $40,000, but with itemized deductions totalling $140,000, obviously gained no benefit from his ability to exclude the other $40,000 of net long-term capital gains from adjusted gross income. The maximum "no-benefit exclusion" was generally obtained by computing the excess of the taxpayer's deductions and exemptions over his adjusted gross income. However, any business-related itemized deductions which qualified for inclusion in the taxpayer's 1972 net operating loss eligible for carryover were treated somewhat differently, as is explained in the "Explanation of Classifications and Terms."

## Unused Retirement Income Credit

A taxpayer had an unused retirement income credit when the computation on Schedule R resulted in an amount greater than income tax less foreign tax credit. The excess over this

amount could then be used to reduce the taxpayer's additional tax for tax preferences.

### Unused Credit for Contributions to Candidates for Public Office

If a taxpayer elected to take a credit for political contributions and the entire allowable credit exceeded income tax less retirement income credit, investment credit, and foreign tax credit, then this excess, the unused credit for contributions to candidates for public office, could be used to reduce the taxpayer's additional tax for tax preferences.

## Tax Rates

A tax rate is the percentage used to denote the rate at which all or a portion of an individual's income was taxed. More precisely, a tax rate shows a relationship between income tax before credits [1] and income subject to tax. Table 3.4 shows the amount of income subject to tax classified by the rates at which it was taxed, in other words, the income on each return was subdivided into the amount taxed per tax rate. Table 3.5 classified returns two ways: in columns 10 to 12, a return is again classified by each rate at which the individual was taxed; in columns 1 to 9, however, it is classified solely by the highest (or marginal) rate at which the individual was taxed. The examples on pages 149 to 150 illustrate how various types of returns are taxed in the marginal tax rate table (table 3.5). In examples 1 and 5, income is taxed at each rate up through the marginal rate. In examples 2, 3, and 4, which depict returns using the

[1] The figure shown for income tax before credits in the tax rate tables is somewhat less than that shown elsewhere in this report. In the other sections of this report, small amounts of the surcharge on income tax (applicable for 1968-1970) reported on prior-year delinquent returns were included in income tax before credits; however, such amounts were excluded from the tax rate tables, since they were not generated by application of the tax rate schedules.

Chart 3C

**Number of returns with tax overpayment or tax due, 1968-1972**

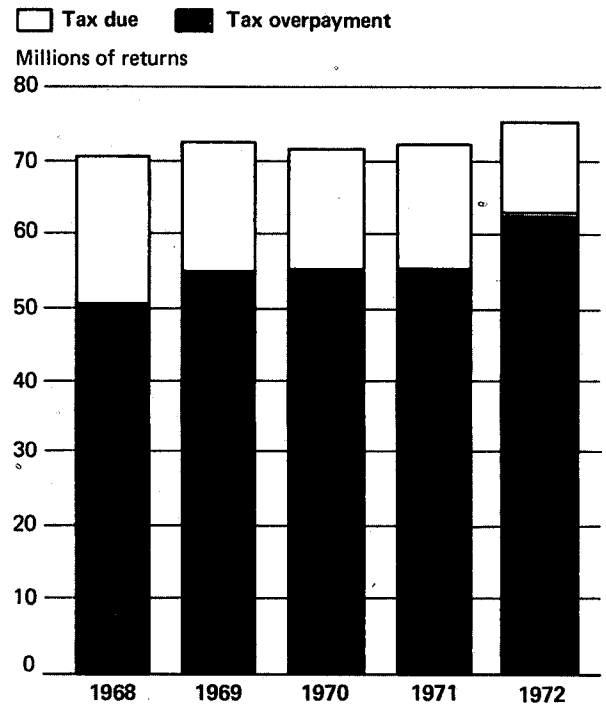



Table 3C.--TAX OVERPAYMENTS AND TAX DUE AT TIME OF FILING BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--Data are in thousands]

| Size of adjusted gross income | Returns with tax overpayment | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Number of returns | Total tax liability[1] | Taxpayments[2] | Total overpayments | Refund | | Credit on 1973 tax | |
| | | | | | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Total | 63,344 | 62,510,283 | 86,033,551 | 23,523,268 | 61,152 | 21,711,660 | 2,616 | 1,811,609 |
| Under $5,000 | 22,455 | 1,932,854 | 5,980,922 | 4,048,068 | 22,065 | 3,923,674 | 474 | 124,395 |
| $5,000 under $10,000 | 17,967 | 11,583,691 | 17,379,627 | 5,795,936 | 17,320 | 5,593,746 | 751 | 202,190 |
| $10,000 under $15,000 | 13,005 | 16,833,237 | 22,761,134 | 5,927,897 | 12,631 | 5,737,845 | 449 | 190,052 |
| $15,000 or more | 9,917 | 32,160,501 | 39,911,869 | 7,751,368 | 9,135 | 6,456,397 | 941 | 1,294,971 |

| Size of adjusted gross income | Returns with tax due at time of filing | | | | | | | | Returns with neither overpayment nor tax due | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Total tax liability[1] | Taxpayments[2] | Tax due at at time of filing | Amount paid at time of filing | | Balance due after remittance | | Number of returns | Total tax liability[1] | Taxpayments[2] |
| | | | | | Number of returns | Amount | Number of returns | Amount | | | |
| | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) |
| Total | 11,926 | 33,326,560 | 23,426,679 | 9,899,881 | 10,780 | 9,002,249 | 4,399 | 897,632 | 2,304 | 112,387 | 112,387 |
| Under $5,000 | 2,365 | 459,051 | 138,375 | 320,676 | 2,057 | 267,229 | 687 | 53,447 | 2,144 | 4,455 | 4,455 |
| $5,000 under $10,000 | 3,092 | 2,389,262 | 1,447,273 | 941,989 | 2,699 | 785,195 | 1,353 | 156,794 | 117 | 7,745 | 7,745 |
| $10,000 under $15,000 | 2,336 | 3,640,109 | 2,644,828 | 995,281 | 2,103 | 859,886 | 890 | 135,395 | 24 | 27,306 | 27,306 |
| $15,000 or more | 4,133 | 26,838,138 | 19,196,203 | 7,641,935 | 3,920 | 7,089,939 | 1,469 | 551,996 | 19 | 72,881 | 72,881 |

[1] The sum of income tax after credits, self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, and social security taxes on tip income.

[2] The sum of tax withheld, estimated taxpayments, payment with request for extension of filing time, total other payments, and refundable throwback tax credit to the extent that it could not be used to offset income tax before credits.

NOTE: Amount detail may not add to total because of rounding.

alternative, the maximum, and the alternative-maximum tax computations, there are intermediate rates at which no income is taxed. These gaps occur at the points where earned income would have been taxed had it not been for the 50 percent maximum rate on earned income or where capital gains would have been taxed had it not been for the alternative 50 percent tax on capital gains.

## Overpayment and Balance Due

Table 3C classifies taxpayers by whether they ended the tax year with a tax overpayment, or a tax due, or neither a tax overpayment nor a tax due (the latter generally had low incomes, no tax liability, and no income tax withheld). Chart 3C shows the number of returns with either a tax overpayment or tax due for the tax years 1968-1972.

# Five examples of returns with different methods of tax computation

### Example 1—Joint Return with Income Subject to Tax at Regular Rates Only

Derivation of Income Subject to Tax:

| | |
|---|---|
| $120,000 | - Adjusted gross income |
| -3,500 | - Itemized deductions |
| -1,500 | - Exemptions |
| $115,000 | - Income subject to tax |

Derivation of Regular Tax:

| | |
|---|---|
| 1st $1,000 taxed at 14% | $140 |
| 2nd $1,000 taxed at 15% | $150 |
| etc. . . | |
| Next $12,000 taxed at 60% | $7,200 |
| Bal. $15,000 taxed at 62% | $9,300 |
| $115,000 Income tax before credits | $54,480 |
| Total credits | -4,000 |
| Income tax after credits | $50,480 |

### Example 2—Joint Return with Income Subject to Tax at Regular and Alternative Rates

Derivation of Income Subject to Tax:

| | |
|---|---|
| $120,000 | - Adjusted gross income (including 1/2 excess net long-term capital gain of $55,000) |
| -3,500 | - Itemized deductions |
| -1,500 | - Exemptions |
| $115,000 | - Income subject to tax |
| $60,000 | - Ordinary income taxed at regular rates |
| $25,000 | - Capital gains taxed at 50% rate |
| $30,000 | - Capital gains taxed at regular rates |

Derivation of Regular Tax on $60,000 Ordinary Income:

| | |
|---|---|
| 1st $1,000 taxed at 14% | $140 |
| 2nd $1,000 taxed at 15% | $150 |
| etc. . . | |
| Next $8,000 taxed at 50% | $4,000 |
| Bal. $8,000 taxed at 53% | $4,240 |
| $60,000 | $22,300 |

Derivation of Tax on $55,000 of Capital Gains:

| | |
|---|---|
| 1st $25,000 taxed at 50% rate | $12,500 |
| Next $3,000 taxed at 58% rate | $1,740 |
| Next $12,000 taxed at 60% rate | $7,200 |
| Bal. $15,000 taxed at 62% rate | $9,300 |
| $55,000 | $30,740 |

Derivation of Income Tax:

| | |
|---|---|
| Regular tax | $22,300 |
| Alternative tax | $12,500 |
| Regular tax on capital gains | $18,240 |
| Income tax before credits | $53,040 |
| Total credits | -4,000 |
| Income tax after credits | $49,040 |

### Example 3—Joint Return with Income Subject to Tax at Regular and Maximum Rates

Derivation of Income Subject to Tax:

| | |
|---|---|
| $96,000 | - Earned net income (In this example, salaries and wages. See text on Maximum Tax Computation) |
| $24,000 | - Interest |
| $120,000 | - Adjusted gross income |
| -3,500 | - Itemized deductions |
| -1,500 | - Exemptions |
| $115,000 | - Total income subject to tax |
| $92,000 | - Earned taxable income ($96,000 / $120,000 x $115,000 See text on Maximum Tax Computation) |
| $52,000 | - Earned taxable income taxed at regular rates |
| $40,000 | - Earned taxable income taxed at maximum rate |
| $23,000 | - Other taxable income taxed at regular rates |

Derivation of Regular Tax on $52,000 of Earned Taxable Income:

| | |
|---|---|
| 1st $1,000 taxed at 14% | $140 |
| 2nd $1,000 taxed at 15% | $150 |
| etc. . . | |
| Next $4,000 taxed at 48% | $1,920 |
| Bal. $8,000 taxed at 50% | $4,000 |
| $52,000 regular tax | $18,060 |

Derivation of Tax at Maximum Rate on $40,000 of Earned Taxable Income:

| | |
|---|---|
| $40,000 taxed at 50% rate | $20,000 |

Derivation of Regular Tax on $23,000 of Other Taxable Income:

| | |
|---|---|
| 1st $8,000 taxed at 60% rate | $4,800 |
| Next $15,000 taxed at 62% rate | $9,300 |
| | $14,100 |

Derivation of Income Tax:

| | |
|---|---|
| Regular tax on earned taxable income | $18,060 |
| Tax at maximum rate | $20,000 |
| Regular tax on other taxable income | $14,100 |
| Income tax before credits | $52,160 |
| Total credits | -$4,000 |
| Income tax after credits | $48,160 |

### Example 4—Joint Return with Regular Tax, Maximum Tax and Alternative Tax

Derivation of Income Subject to Tax:

| | |
|---|---|
| $90,000 | - Earned net income (In this example, salaries and wages. See text on Maximum Tax Computation) |
| $30,000 | - 1/2 excess net long-term capital gain |
| $120,000 | - Adjusted gross income |
| -3,500 | - Itemized deductions |
| -1,500 | - Exemptions |
| $115,000 | - Total income subject to tax |
| $86,250 | - Earned taxable income ($90,000 / $120,000 x $115,000 See text on Maximum Tax Computation) |
| $52,000 | - Earned taxable income taxed at regular rates |
| $34,250 | - Earned taxable income taxed at maximum rate |
| $28,750 | - Capital gains income |
| $25,000 | - Capital gains taxed at 50% rate |
| $3,750 | - Capital gains taxed at regular rates |

Derivation of Regular Tax on $52,000 of Earned Taxable Income:

| | |
|---|---|
| 1st $1,000 taxed at 14% | $140 |
| 2nd $1,000 taxed at 15% | $150 |
| etc. . . | |
| Next $4,000 taxed at 48% | $1,920 |
| Bal. $8,000 taxed at 50% | $4,000 |
| $52,000 Regular tax | $18,060 |

Derivation of Tax at Maximum Rate on $34,250 of Earned Taxable Income:

| | |
|---|---|
| $34,250 taxed at 50% rate | $17,125 |

Derivation of Tax on Capital Gains:

| | |
|---|---|
| 1st $25,000 taxed at 50% rate | $12,500 |
| Bal. $3,750 taxed at 62% rate | $2,325 |
| $28,750 | $14,825 |

Derivation of Income Tax:

| | |
|---|---|
| Regular tax on earned taxable income | $18,060 |
| Tax at maximum rate | $17,125 |
| Alternative tax | $12,500 |
| Regular tax on capital gains | $2,325 |
| Income tax before credits | $50,010 |
| Total credits | -$4,000 |
| Income tax after credits | $46,010 |

### Example 5—Joint Return with Income Averaging

Derivation of Income Subject to Tax:

| | |
|---|---|
| $120,000 | - Adjusted gross income |
| -3,500 | - Itemized deductions |
| -1,500 | - Exemptions |
| $115,000 | - 1972 Income subject to tax before income averaging |
| $100,000 | - 1972 Income subject to tax after income averaging |

Derivation of Regular Tax on $100,000 of Income Subject To Tax After Income Averaging:

| | |
|---|---|
| 1st 1,000 taxed at 14% | $140 |
| 2nd 1,000 taxed at 15% | $150 |
| etc. . . | |
| Next 8,000 taxed at 50% | $4,000 |
| Next 12,000 taxed at 53% | $6,360 |
| Next 12,000 taxed at 55% | $6,600 |
| Next 12,000 taxed at 58% | $6,960 |
| Bal. 12,000 taxed at 60% | $7,200 |
| Income tax before credits | $45,180 |
| Total credits | -4,000 |
| Income tax after credits | $41,180 |

## Illustrations showing how the five example returns are presented in table 3.5

| Tax rate classes | Classified by the highest rate at which tax was computed | | | | | | | | | Classified by each rate at which tax was computed | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Income subject to tax | | Income tax before credits | | Income tax after credits | | | | | |
| | | | At all rates | At marginal rates | Generated at all rates | Generated at marginal rates | Total | As a percent of— Adjusted gross income | As a percent of— Income subject to tax | Number of returns | Income taxed at rate | Income tax generated at rate |
| | | (Dollars) | (Dollars) | (Dollars) | (Dollars) | (Dollars) | (Dollars) | | | | (Dollars) | (Dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| **Example 1.—Data Reported on Joint Return With Income Subject to Tax at Regular Rates Only** | | | | | | | | | | | | |
| Total | 1 | 120,000 | 115,000 | 15,000 | 54,480 | 9,300 | 50,480 | 42.1 | 43.9 | 1 | 115,000 | 54,480 |
| 14 percent | | | | | | | | | | 1 | 1,000 | 140 |
| 15 percent | | | | | | | | | | 1 | 1,000 | 150 |
| 50 percent | | | | | | | | | | 1 | 8,000 | 4,000 |
| 53 percent | | | | | | | | | | 1 | 12,000 | 6,360 |
| 55 percent | | | | | | | | | | 1 | 12,000 | 6,600 |
| 58 percent | | | | | | | | | | 1 | 12,000 | 6,960 |
| 60 percent | | | | | | | | | | 1 | 12,000 | 7,200 |
| 62 percent | 1 | 120,000 | 115,000 | 15,000 | 54,480 | 9,300 | 50,480 | 42.1 | 43.9 | 1 | 15,000 | 9,300 |
| **Example 2.—Data Reported on Joint Return With Income Subject to Tax at Regular Rates and Capital Gains Rate** | | | | | | | | | | | | |
| Total | 1 | 120,000 | 115,000 | 15,000 | 53,040 | 9,300 | 49,040 | 40.9 | 42.6 | 1 | 15,000 | 53,040 |
| 14 percent | | | | | | | | | | 1 | 1,000 | 140 |
| 15 percent | | | | | | | | | | 1 | 1,000 | 150 |
| 50 percent | | | | | | | | | | 1 | 8,000 | 4,000 |
| 50 percent capital gains rate | | | | | | | | | | 1 | 25,000 | 12,500 |
| 53 percent | | | | | | | | | | 1 | 8,000 | 4,240 |
| 55 percent | | | | | | | | | | | | |
| 58 percent | | | | | | | | | | 1 | 3,000 | 1,740 |
| 60 percent | | | | | | | | | | 1 | 12,000 | 7,200 |
| 62 percent | 1 | 120,000 | 115,000 | 15,000 | 53,040 | 9,300 | 49,040 | 40.9 | 42.6 | 1 | 15,000 | 9,300 |
| **Example 3.—Data Reported on Joint Return With Income Subject to Tax at Regular Rates and Maximum Rate** | | | | | | | | | | | | |
| Total | 1 | 120,000 | 115,000 | 15,000 | 52,160 | 9,300 | 48,160 | 40.1 | 41.9 | 1 | 115,000 | 52,160 |
| 14 percent | | | | | | | | | | 1 | 1,000 | 140 |
| 15 percent | | | | | | | | | | 1 | 1,000 | 150 |
| 50 percent | | | | | | | | | | 1 | 8,000 | 4,000 |
| 50 percent maximum rate | | | | | | | | | | 1 | 40,000 | 20,000 |
| 53 percent | | | | | | | | | | | | |
| 55 percent | | | | | | | | | | | | |
| 58 percent | | | | | | | | | | | | |
| 60 percent | | | | | | | | | | 1 | 8,000 | 4,800 |
| 62 percent | 1 | 120,000 | 115,000 | 15,000 | 52,160 | 9,300 | 48,160 | 40.1 | 41.9 | 1 | 15,000 | 9,300 |
| **Example 4.—Data Reported on Joint Return With Income Subject to Tax at Regular Rates, Maximum Rate and Capital Gains Rate** | | | | | | | | | | | | |
| Total | 1 | 120,000 | 115,000 | 3,750 | 50,010 | 2,325 | 46,010 | 38.3 | 40.0 | 1 | 115,000 | 50,010 |
| 14 percent | | | | | | | | | | 1 | 1,000 | 140 |
| 15 percent | | | | | | | | | | 1 | 1,000 | 150 |
| 50 percent | | | | | | | | | | 1 | 8,000 | 4,000 |
| 50 percent capital gains rate | | | | | | | | | | 1 | 25,000 | 12,500 |
| 50 percent maximum rate | | | | | | | | | | 1 | 34,250 | 17,125 |
| 53 percent | | | | | | | | | | | | |
| 55 percent | | | | | | | | | | | | |
| 58 percent | | | | | | | | | | | | |
| 60 percent | | | | | | | | | | | | |
| 62 percent | 1 | 120,000 | 115,000 | 3,750 | 50,010 | 2,325 | 46,010 | 38.3 | 40.0 | 1 | 3,750 | 2,325 |
| **Example 5.—Data Reported on Joint Return With Income Averaging** | | | | | | | | | | | | |
| Total | 1 | 120,000 | 100,000 | 12,000 | 45,180 | 7,200 | 41,180 | 34.3 | 41.2 | 1 | 100,000 | 45,180 |
| 14 percent | | | | | | | | | | 1 | 1,000 | 140 |
| 15 percent | | | | | | | | | | 1 | 1,000 | 150 |
| 50 percent | | | | | | | | | | 1 | 8,000 | 4,000 |
| 53 percent | | | | | | | | | | 1 | 12,000 | 6,360 |
| 55 percent | | | | | | | | | | 1 | 12,000 | 6,600 |
| 58 percent | | | | | | | | | | 1 | 12,000 | 6,960 |
| 60 percent | 1 | 120,000 | 100,000 | 12,000 | 45,180 | 7,200 | 41,180 | 34.3 | 41.2 | 1 | 12,000 | 7,200 |
| **Summary of Data Reported on Above Five Joint Returns** | | | | | | | | | | | | |
| All marginal rates, total | 5 | 600,000 | 560,000 | 60,750 | 254,870 | 37,425 | 234,870 | 39.1 | 41.9 | 5 | 560,000 | 254,870 |
| 14 percent | | | | | | | | | | 5 | 5,000 | 700 |
| 15 percent | | | | | | | | | | 5 | 5,000 | 750 |
| 50 percent | | | | | | | | | | 5 | 40,000 | 20,000 |
| 50 percent capital gains rate | | | | | | | | | | 2 | 50,000 | 25,000 |
| 50 percent maximum rate | | | | | | | | | | 2 | 74,250 | 37,125 |
| 53 percent | | | | | | | | | | 3 | 32,000 | 16,960 |
| 55 percent | | | | | | | | | | 2 | 24,000 | 13,320 |
| 58 percent | | | | | | | | | | 3 | 27,000 | 15,660 |
| 60 percent | 1 | 120,000 | 100,000 | 12,000 | 45,180 | 7,200 | 41,180 | 34.3 | 41.2 | 4 | 44,000 | 26,400 |
| 62 percent | 4 | 480,000 | 460,000 | 48,750 | 209,690 | 30,225 | 193,690 | 40.3 | 42.1 | 4 | 48,750 | 30,225 |

Table 3.1--TYPE OF INCOME TAX COMPUTATION: ADJUSTED GROSS INCOME AND SELECTED TAX ITEMS

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

| Type of tax computation[1] | Number of returns | Adjusted gross income | One-half excess net long-term capital gain | Exemptions (Amount) | Taxable income | Income subject to tax | | | | Income tax before credits | Additional tax for tax preferences | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Total | Taxed at-- | | | | | |
| | | | | | | | Regular rates | Alternative rate | Maximum rate on earned income | | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| Total | 61,323,337 | 720,375,163 | 16,602,407 | 129,316,604 | 447,632,914 | 445,589,847 | 441,608,351 | 987,883 | 2,993,617 | 94,434,997 | 26,619 | 216,282 |
| Returns with-- | | | | | | | | | | | | |
| Regular rates | 59,789,348 | 654,925,234 | 8,475,360 | 125,206,350 | 396,140,820 | 396,140,820 | 396,140,820 | - | - | 77,335,722 | 7,814 | 81,262 |
| Income averaging | 1,382,529 | 47,023,057 | 6,000,235 | 3,683,353 | 36,532,131 | 34,487,936 | 34,487,936 | - | - | 10,277,664 | 14,155 | 93,501 |
| Maximum tax on earned income | 52,268 | 5,965,739 | 7,452 | 158,263 | 4,938,954 | 4,938,954 | 3,231,679 | - | 1,707,275 | 2,140,374 | 62 | 36 |
| Alternative tax, total | 95,894 | 12,491,579 | 1,807,563 | 258,616 | 10,021,008 | 10,022,138 | 7,747,918 | 987,883 | 1,286,341 | 4,681,237 | 1,290 | 13,605 |
| With no balance for partial tax,[2] total | 35 | 27,033 | 21,288 | 85 | 20,158 | 21,288 | 1,879 | 19,409 | - | 10,967 | 25 | 781 |
| Capital gains taxed at-- | | | | | | | | | | | | |
| 50 percent only | 15 | 15,867 | 11,724 | 38 | 11,519 | 11,724 | - | 11,724 | - | 5,862 | (*) | (*) |
| 50 percent and regular rates | 19 | 11,166 | 9,564 | 47 | 8,639 | 9,564 | 1,879 | 7,685 | - | 5,105 | 17 | 368 |
| With balance for partial tax,[2] total | 60,043 | 7,641,368 | 1,512,812 | 151,901 | 6,020,293 | 6,020,293 | 5,248,461 | 771,832 | - | 2,869,966 | 1,243 | 12,781 |
| Capital gains taxed at-- | | | | | | | | | | | | |
| 50 percent only | 47,372 | 4,776,167 | 386,927 | 119,988 | 3,773,454 | 3,773,454 | 3,386,527 | 386,927 | - | 1,642,569 | 320 | 2,255 |
| 50 percent and regular rates | 12,671 | 2,865,201 | 1,125,886 | 31,912 | 2,246,839 | 2,246,839 | 1,861,934 | 384,905 | - | 1,227,397 | 923 | 10,526 |
| With balance for partial tax[2] including earned taxable income at maximum rate, total | 35,817 | 4,823,179 | 273,463 | 106,631 | 3,980,558 | 3,980,558 | 2,497,578 | 196,642 | 1,286,341 | 1,800,304 | 22 | 43 |
| Capital gains taxed at-- | | | | | | | | | | | | |
| 50 percent only | 33,658 | 4,201,519 | 171,124 | 100,670 | 3,468,502 | 3,468,502 | 2,193,145 | 142,567 | 1,132,794 | 1,527,810 | (*) | (*) |
| 50 percent and regular rates | 2,159 | 621,659 | 102,338 | 5,961 | 512,056 | 512,056 | 304,433 | 54,075 | 153,548 | 272,494 | (*) | (*) |
| Additional tax for tax preferences and no other tax computations | 3,298 | -30,447 | 311,797 | 10,021 | - | - | - | - | - | - | 3,298 | 27,874 |

[1]Prior-year delinquent returns are included in the type of tax computation applicable as are returns with additional tax for tax preferences.
[2]Balance for partial tax equals taxable income minus taxable half of excess net long-term capital gain over net short-term capital loss.
NOTE: Amount detail may not add to total because of rounding.

Table 3.2--RETURNS WITH REGULAR TAX COMPUTATION ONLY: ADJUSTED GROSS INCOME, DEDUCTIONS, EXEMPTIONS, INCOME SUBJECT TO TAX AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Number of returns | | | | Adjusted gross income | Itemized deductions | | Standard deduction | |
|---|---|---|---|---|---|---|---|---|---|
| | Total | With regular computation only | With maximum and regular computation | With income averaging computation | | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Total | 61,224,145 | 59,789,348 | 52,268 | 1,382,529 | 707,914,029 | 25,759,057 | 90,097,854 | 35,465,088 | 51,156,304 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 22,979 | 22,979 | - | - | 21,372 | (*) | (*) | 16,673 | 1,610 |
| $1,000 under $2,000 | 157,680 | 157,680 | - | - | 262,104 | 15,999 | 7,210 | 141,681 | 73,035 |
| $2,000 under $3,000 | 3,074,337 | 3,074,337 | - | - | 7,764,964 | 64,301 | 77,077 | 3,010,036 | 3,758,430 |
| $3,000 under $4,000 | 3,773,284 | 3,773,284 | - | - | 13,277,918 | 211,983 | 328,371 | 3,561,301 | 4,453,781 |
| $4,000 under $5,000 | 4,406,217 | 4,406,217 | - | - | 19,810,001 | 454,247 | 774,833 | 3,951,970 | 4,980,483 |
| $5,000 under $6,000 | 4,419,504 | 4,419,504 | - | - | 24,303,714 | 761,555 | 1,429,433 | 3,657,949 | 4,641,039 |
| $6,000 under $7,000 | 4,097,297 | 4,094,685 | - | 2,612 | 26,644,349 | 914,895 | 1,879,672 | 3,182,402 | 4,071,872 |
| $7,000 under $8,000 | 4,155,966 | 4,152,232 | - | 3,734 | 31,139,548 | 1,285,611 | 2,790,017 | 2,870,355 | 3,686,030 |
| $8,000 under $9,000 | 3,972,052 | 3,960,963 | - | 11,089 | 33,728,611 | 1,560,296 | 3,568,767 | 2,411,756 | 3,113,932 |
| $9,000 under $10,000 | 3,864,831 | 3,855,861 | - | 8,970 | 36,667,627 | 1,631,066 | 4,011,903 | 2,233,765 | 3,145,714 |
| $10,000 under $11,000 | 3,628,141 | 3,607,601 | - | 20,540 | 38,079,987 | 1,659,538 | 4,310,653 | 1,968,603 | 3,067,838 |
| $11,000 under $12,000 | 3,450,223 | 3,429,708 | - | 20,515 | 39,657,375 | 1,731,472 | 4,856,664 | 1,718,751 | 2,942,588 |
| $12,000 under $13,000 | 3,100,974 | 3,074,028 | - | 26,946 | 38,742,604 | 1,592,632 | 4,774,928 | 1,508,342 | 2,809,581 |
| $13,000 under $14,000 | 2,776,251 | 2,745,139 | - | 31,112 | 37,414,172 | 1,519,526 | 4,753,482 | 1,256,725 | 2,492,137 |
| $14,000 under $15,000 | 2,368,361 | 2,331,010 | - | 37,351 | 34,293,494 | 1,404,906 | 4,580,353 | 963,455 | 1,915,657 |
| $15,000 under $20,000 | 7,764,900 | 7,528,565 | - | 236,335 | 133,111,014 | 5,515,174 | 19,578,376 | 2,249,726 | 4,484,609 |
| $20,000 under $25,000 | 3,090,865 | 2,853,599 | - | 237,266 | 68,385,939 | 2,585,328 | 10,806,163 | 505,537 | 1,007,592 |
| $25,000 under $30,000 | 1,264,116 | 1,079,161 | - | 184,955 | 34,354,168 | 1,124,722 | 5,569,639 | 139,394 | 278,157 |
| $30,000 under $50,000 | 1,334,244 | 978,809 | (*) | 355,289 | 49,441,093 | 1,235,752 | 8,252,376 | 98,492 | 196,149 |
| $50,000 under $100,000 | 431,736 | 226,067 | 29,881 | 175,788 | 27,898,595 | 415,090 | 4,837,763 | 16,646 | 33,042 |
| $100,000 under $200,000 | 57,249 | 14,450 | 19,164 | 23,635 | 7,414,667 | 55,932 | 1,455,472 | 1,317 | 2,604 |
| $200,000 under $500,000 | 10,866 | 2,677 | 2,778 | 5,411 | 3,057,670 | 10,668 | 711,087 | 198 | 387 |
| $500,000 under $1,000,000 | 1,477 | 495 | 238 | 744 | 989,490 | 1,463 | 269,122 | 14 | 27 |
| $1,000,000 or more | 595 | 297 | 61 | 237 | 1,453,542 | 595 | 473,777 | - | - |
| Returns under $5,000 | 11,434,497 | 11,434,497 | - | - | 41,136,362 | 752,836 | 1,188,201 | 10,681,661 | 13,267,340 |
| Returns $5,000 under $10,000 | 20,509,650 | 20,483,245 | - | 26,405 | 152,483,851 | 6,153,423 | 13,679,793 | 14,356,227 | 18,658,589 |
| Returns $10,000 under $15,000 | 15,323,950 | 15,187,486 | - | 136,464 | 188,187,633 | 7,908,074 | 23,276,081 | 7,415,876 | 13,227,804 |
| Returns $15,000 or more | 13,956,048 | 12,684,120 | 52,268 | 1,219,660 | 326,106,182 | 10,944,724 | 51,953,778 | 3,011,324 | 6,002,570 |

| Size of adjusted gross income | Exemptions | | Income subject to tax | | | Income tax before credits | Tax credits | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | At maximum rate on earned income | | | Total | | Retirement income credit | |
| | Number | Amount | Total | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount |
| | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) |
| Total | 172,276,722 | 129,047,966 | 435,567,708 | 52,268 | 1,707,275 | 89,760,949 | 4,968,020 | 1,014,400 | 963,261 | 126,119 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 22,979 | 16,889 | 2,163 | - | - | 298 | (*) | (*) | - | - |
| $1,000 under $2,000 | 161,654 | 118,116 | 63,743 | - | - | 9,050 | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 3,336,685 | 2,495,746 | 1,433,711 | - | - | 204,815 | 82,862 | 2,066 | 20,430 | 734 |
| $3,000 under $4,000 | 5,490,735 | 4,107,920 | 4,387,845 | - | - | 655,518 | 220,468 | 15,850 | 120,201 | 10,852 |
| $4,000 under $5,000 | 7,894,085 | 5,911,928 | 8,142,756 | - | - | 1,275,726 | 265,162 | 23,023 | 123,365 | 12,768 |
| $5,000 under $6,000 | 9,348,785 | 6,990,964 | 11,242,276 | - | - | 1,818,047 | 300,346 | 30,738 | 123,775 | 15,014 |
| $6,000 under $7,000 | 9,709,642 | 7,270,503 | 13,421,074 | - | - | 2,212,109 | 283,573 | 37,286 | 99,972 | 13,823 |
| $7,000 under $8,000 | 10,846,694 | 8,119,400 | 16,542,679 | - | - | 2,776,896 | 267,920 | 35,690 | 71,165 | 9,738 |
| $8,000 under $9,000 | 11,240,144 | 8,424,436 | 18,615,142 | - | - | 3,175,734 | 269,107 | 36,623 | 75,756 | 10,966 |
| $9,000 under $10,000 | 11,934,672 | 8,941,368 | 20,564,492 | - | - | 3,544,251 | 244,100 | 36,297 | 43,228 | 5,946 |
| $10,000 under $11,000 | 11,377,524 | 8,523,322 | 22,167,273 | - | - | 3,874,609 | 268,065 | 40,196 | 45,376 | 8,075 |
| $11,000 under $12,000 | 11,420,634 | 8,559,188 | 23,286,069 | - | - | 4,095,848 | 214,818 | 34,716 | 31,285 | 4,858 |
| $12,000 under $13,000 | 10,612,394 | 7,953,390 | 23,190,255 | - | - | 4,122,827 | 214,290 | 35,771 | 27,271 | 4,197 |
| $13,000 under $14,000 | 9,638,364 | 7,224,153 | 22,929,533 | - | - | 4,130,737 | 185,151 | 31,348 | 20,077 | 3,444 |
| $14,000 under $15,000 | 8,376,343 | 6,277,113 | 21,501,751 | - | - | 3,932,855 | 187,102 | 30,122 | 19,405 | 3,154 |
| $15,000 under $20,000 | 27,888,176 | 20,897,492 | 88,007,595 | - | - | 16,811,110 | 695,048 | 131,240 | 64,997 | 10,240 |
| $20,000 under $25,000 | 11,244,790 | 8,429,137 | 47,974,646 | - | - | 9,904,052 | 402,300 | 89,760 | 30,398 | 4,928 |
| $25,000 under $30,000 | 4,675,713 | 3,498,859 | 24,837,905 | - | - | 5,542,158 | 247,365 | 66,105 | 14,422 | 2,486 |
| $30,000 under $50,000 | 5,067,904 | 3,797,941 | 36,631,358 | (*) | (*) | (*) | 400,577 | 127,040 | 23,047 | 3,610 |
| $50,000 under $100,000 | 1,718,241 | 1,287,383 | 21,164,636 | 29,881 | 370,544 | 7,336,884 | 181,673 | 106,183 | 7,001 | 997 |
| $100,000 under $200,000 | 223,051 | 167,096 | 5,590,486 | 19,164 | 842,188 | 2,518,236 | 29,071 | 37,503 | 1,349 | 202 |
| $200,000 under $500,000 | 40,044 | 30,013 | 2,210,763 | 2,778 | 344,635 | 1,214,528 | 6,176 | 16,432 | 398 | 62 |
| $500,000 under $1,000,000 | 5,357 | 4,016 | 690,295 | 238 | 81,200 | 429,458 | 870 | 3,660 | 62 | 9 |
| $1,000,000 or more | 2,112 | 1,583 | 969,252 | 61 | 68,191 | 649,503 | 375 | 46,680 | 30 | 5 |
| Returns under $5,000 | 16,906,138 | 12,650,600 | 14,030,220 | - | - | 2,145,408 | 570,093 | 41,000 | 264,247 | 24,356 |
| Returns $5,000 under $10,000 | 53,079,937 | 39,746,673 | 80,385,664 | - | - | 13,527,038 | 1,365,046 | 176,637 | 413,896 | 55,489 |
| Returns $10,000 under $15,000 | 51,425,259 | 38,537,167 | 113,074,883 | - | - | 20,156,878 | 1,069,426 | 172,154 | 143,414 | 23,731 |
| Returns $15,000 or more | 50,865,388 | 38,113,524 | 228,076,940 | 52,268 | 1,707,275 | 53,931,624 | 1,963,455 | 624,608 | 141,704 | 22,542 |

Footnotes at end of table.

Table 3.2--RETURNS WITH REGULAR TAX COMPUTATION RATES ONLY: ADJUSTED GROSS INCOME, DEDUCTIONS, EXEMPTIONS, INCOME SUBJECT TO TAX AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Tax credits--Continued | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Investment credit | | Foreign tax credit | | Credit for contributions to candidates for public office | | Work incentive program credit | | Other tax credits | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) |
| Total | 2,283,302 | 681,323 | 187,475 | 178,756 | 1,744,801 | 26,463 | 4,748 | 654 | 8,584 | 1,083 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | 20,901 | 1,014 | | | 40,732 | 260 | - | - | (*) | (*) |
| $3,000 under $4,000 | 54,290 | 4,323 | 9,417 | 2,530 | 43,988 | 382 | - | - | - | - |
| $4,000 under $5,000 | 85,240 | 9,010 | | | 53,605 | 637 | (*) | (*) | (*) | (*) |
| $5,000 under $6,000 | 101,737 | 13,137 | (*) | (*) | 76,446 | 964 | - | - | - | - |
| $6,000 under $7,000 | 115,274 | 19,268 | 7,052 | 3,448 | 67,740 | 734 | - | - | (*) | (*) |
| $7,000 under $8,000 | 126,034 | 24,746 | | | 72,362 | 915 | - | - | (*) | (*) |
| $8,000 under $9,000 | 120,841 | 23,529 | 5,966 | 1,396 | 77,872 | 1,017 | (*) | (*) | - | - |
| $9,000 under $10,000 | 114,112 | 26,930 | 6,139 | 2,046 | 87,656 | 1,368 | - | - | (*) | (*) |
| $10,000 under $11,000 | 126,163 | 28,605 | 6,830 | 2,118 | 95,955 | 1,377 | (*) | (*) | (*) | (*) |
| $11,000 under $12,000 | 107,223 | 28,239 | 5,743 | 188 | 76,596 | 1,292 | (*) | (*) | (*) | (*) |
| $12,000 under $13,000 | 104,845 | 28,714 | (*) | (*) | 87,571 | 1,202 | (*) | (*) | (*) | (*) |
| $13,000 under $14,000 | 85,717 | 25,945 | 3,966 | 649 | 81,443 | 1,250 | (*) | (*) | - | - |
| $14,000 under $15,000 | 88,825 | 24,366 | 2,147 | 1,280 | 81,382 | 1,268 | (*) | (*) | (*) | (*) |
| $15,000 under $20,000 | 325,496 | 106,739 | 20,658 | 9,088 | 316,496 | 4,925 | | | 3,409 | 283 |
| $20,000 under $25,000 | 187,324 | 65,712 | 25,636 | 15,589 | 184,040 | 3,217 | 1,312 | 298 | | |
| $25,000 under $30,000 | 120,864 | 47,236 | 15,755 | 14,308 | 113,451 | 2,025 | | | | |
| $30,000 under $50,000 | 233,616 | 90,511 | 40,196 | 29,910 | 146,247 | 2,764 | 665 | 94 | 990 | 173 |
| $50,000 under $100,000 | 134,809 | 75,261 | 25,551 | 28,912 | 37,837 | 774 | 187 | 74 | 239 | 163 |
| $100,000 under $200,000 | 22,937 | 24,338 | 6,149 | 12,888 | 2,880 | 70 | (*) | (*) | (*) | (*) |
| $200,000 under $500,000 | 4,763 | 9,379 | 1,783 | 6,810 | 429 | 10 | 5 | 1 | 16 | 167 |
| $500,000 under $1,000,000 | 657 | 2,151 | 299 | 1,497 | 47 | 1 | - | - | 2 | (1) |
| $1,000,000 or more | 284 | 2,101 | 159 | 44,571 | 26 | (1) | - | - | 1 | 1 |
| Returns under $5,000 | 161,781 | 14,406 | 6,879 | 908 | 138,325 | 1,281 | (*) | (*) | (*) | (*) |
| Returns $5,000 under $10,000 | 577,998 | 107,612 | 21,695 | 8,514 | 382,076 | 4,999 | (*) | (*) | (*) | (*) |
| Returns $10,000 under $15,000 | 512,773 | 135,871 | 22,715 | 5,754 | 422,947 | 6,392 | (*) | (*) | (*) | (*) |
| Returns $15,000 or more | 1,030,750 | 423,432 | 136,186 | 163,578 | 801,453 | 13,790 | 2,175 | 470 | 4,686 | 793 |

| Size of adjusted gross income | Income tax after credits | | Additional tax for tax preferences | | Total income tax | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | As a percent of | | Average income tax (dollars) |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Income subject to tax | Adjusted gross income | |
| | (30) | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (38) |
| Total | 60,769,244 | 88,746,571 | 22,031 | 174,799 | 60,769,832 | 88,921,370 | 20.4 | 12.6 | 1,463 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 22,879 | 297 | - | - | 22,879 | 297 | 13.8 | 1.4 | 13 |
| $1,000 under $2,000 | 156,179 | 8,991 | - | - | 156,179 | 8,991 | 14.1 | 3.4 | 57 |
| $2,000 under $3,000 | 3,034,513 | 202,749 | - | - | 3,034,513 | 202,749 | 14.1 | 2.6 | 66 |
| $3,000 under $4,000 | 3,676,167 | 639,668 | - | - | 3,676,167 | 639,668 | 14.6 | 4.8 | 174 |
| $4,000 under $5,000 | 4,332,621 | 1,252,702 | (*) | (*) | 4,332,621 | 1,252,747 | 15.4 | 6.3 | 289 |
| $5,000 under $6,000 | 4,357,387 | 1,787,308 | (*) | (*) | 4,357,388 | 1,787,335 | 15.9 | 7.4 | 410 |
| $6,000 under $7,000 | 4,050,355 | 2,174,822 | - | - | 4,050,355 | 2,174,822 | 16.2 | 8.2 | 536 |
| $7,000 under $8,000 | 4,122,367 | 2,741,205 | (*) | (*) | 4,122,368 | 2,741,224 | 16.6 | 8.8 | 664 |
| $8,000 under $9,000 | 3,949,769 | 3,139,110 | - | - | 3,949,769 | 3,139,110 | 16.9 | 9.3 | 794 |
| $9,000 under $10,000 | 3,845,579 | 3,507,954 | (*) | (*) | 3,845,586 | 3,507,966 | 17.1 | 9.6 | 912 |
| $10,000 under $11,000 | 3,616,610 | 3,834,413 | | | 3,616,611 | 3,834,456 | 17.3 | 10.1 | 1,060 |
| $11,000 under $12,000 | 3,440,915 | 4,061,132 | | | 3,440,919 | 4,061,159 | 17.4 | 10.2 | 1,180 |
| $12,000 under $13,000 | 3,091,411 | 4,087,055 | | | 3,091,413 | 4,087,081 | 17.6 | 10.5 | 1,322 |
| $13,000 under $14,000 | 2,770,604 | 4,099,388 | 265 | 523 | 2,770,634 | 4,099,500 | 17.9 | 11.0 | 1,479 |
| $14,000 under $15,000 | 2,364,636 | 3,902,733 | | | 2,364,650 | 3,903,050 | 18.2 | 11.4 | 1,650 |
| $15,000 under $20,000 | 7,755,032 | 16,679,869 | 187 | 1,036 | 7,755,057 | 16,680,905 | 19.0 | 12.5 | 2,150 |
| $20,000 under $25,000 | 3,087,131 | 9,814,292 | 497 | 841 | 3,087,182 | 9,815,133 | 20.5 | 14.4 | 3,179 |
| $25,000 under $30,000 | 1,261,528 | 5,476,052 | 269 | 1,039 | 1,261,599 | 5,477,092 | 22.1 | 15.9 | 4,341 |
| $30,000 under $50,000 | 1,332,751 | 9,398,651 | 2,341 | 8,087 | 1,332,846 | 9,406,739 | 25.7 | 19.0 | 7,057 |
| $50,000 under $100,000 | 430,837 | 7,230,721 | 7.632 | 22,456 | 430,995 | 7,253,178 | 34.3 | 26.0 | 16,828 |
| $100,000 under $200,000 | 57,096 | 2,480,732 | 5,902 | 30,614 | 57,182 | 2,511,346 | 44.9 | 33.9 | 43,918 |
| $200,000 under $500,000 | 10,817 | 1,198,095 | 3,608 | 41,394 | 10,849 | 1,239,490 | 56.1 | 40.5 | 114,249 |
| $500,000 under $1,000,000 | 1,469 | 425,797 | 894 | 23,351 | 1,476 | 449,149 | 65.1 | 45.4 | 304,301 |
| $1,000,000 or more | 591 | 602,824 | 425 | 45,349 | 594 | 648,173 | 66.9 | 44.6 | 1,091,201 |
| Returns under $5,000 | 11,222,359 | 2,104,408 | (*) | (*) | 11,222,359 | 2,104,454 | 15.0 | 5.1 | 187 |
| Returns $5,000 under $10,000 | 20,325,457 | 13,350,401 | (*) | (*) | 20,325,466 | 13,350,458 | 16.6 | 8.8 | 656 |
| Returns $10,000 under $15,000 | 15,284,176 | 19,984,723 | 265 | 525 | 15,284,227 | 19,985,248 | 17.7 | 10.6 | 1,307 |
| Returns $15,000 or more | 13,937,252 | 53,307,038 | 21,755 | 174,171 | 13,937,780 | 53,481,209 | 23.4 | 16.4 | 3,837 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1] Less than $500.
NOTE: Amount detail may not add to total because of rounding.

Table 3.3—RETURNS WITH ALTERNATIVE TAX COMPUTATION: ADJUSTED GROSS INCOME, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Number of returns | | | | | Itemized deductions | | Standard deduction | |
|---|---|---|---|---|---|---|---|---|---|
| | Total | With capital gains rates only | With capital gains and regular rates | With capital gains, regular, and maximum rates | Adjusted gross income | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Total | 95,894 | 15 | 60,062 | 35,817 | 12,491,579 | 93,773 | 2,207,819 | 2,121 | 4,134 |
| Under $30,000 | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | 1,271 | - | 1,271 | - | 58,288 | 741 | 3,394 | (*) | (*) |
| $50,000 under $100,000 | 50,817 | - | 35,164 | 15,653 | 4,005,517 | 49,536 | 556,431 | 1,281 | 2,521 |
| $100,000 under $200,000 | 34,029 | (*) | 17,734 | 16,291 | 4,520,011 | 33,766 | 790,572 | 263 | 522 |
| $200,000 under $500,000 | 8,203 | 3 | 4,739 | 3,461 | 2,310,773 | 8,159 | 494,656 | 44 | 87 |
| $500,000 under $1,000,000 | 1,152 | 5 | 831 | 316 | 777,945 | 1,149 | 181,705 | 3 | 6 |
| $1,000,000 or more | 422 | 3 | 323 | 96 | 819,043 | 422 | 181,058 | - | - |

| Size of adjusted gross income | Exemptions | | Taxable income | Income subject to tax | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Total | At regular rates | | At maximum rate on earned income | | At capital gains tax rates |
| | Number | Amount | | | Number of returns | Amount | Number of returns | Amount | |
| | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
| Total | 344,944 | 258,616 | 10,021,008 | 10,022,138 | 95,879 | 7,747,918 | 35,817 | 1,286,341 | 987,879 |
| Under $30,000 | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | 2,228 | 1,661 | 52,234 | 52,234 | 1,271 | 48,878 | - | - | 3,356 |
| $50,000 under $100,000 | 181,787 | 136,290 | 3,310,274 | 3,310,274 | 50,817 | 2,813,727 | 15,653 | 173,470 | 323,077 |
| $100,000 under $200,000 | 126,295 | 94,700 | 3,634,216 | 3,634,231 | 34,025 | 2,642,746 | 16,291 | 597,300 | 394,185 |
| $200,000 under $500,000 | 29,122 | 21,833 | 1,794,196 | 1,794,383 | 8,200 | 1,268,054 | 3,461 | 353,587 | 172,742 |
| $500,000 under $1,000,000 | 4,037 | 3,025 | 593,208 | 593,931 | 1,147 | 457,758 | 316 | 85,664 | 50,509 |
| $1,000,000 or more | 1,475 | 1,106 | 636,878 | 637,082 | 419 | 516,754 | 96 | 76,319 | 44,009 |

| Size of adjusted gross income | Income tax before credits | Tax credits | | | | | |
|---|---|---|---|---|---|---|---|
| | | Total | | Retirement income credit | | Investment credit | |
| | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (19) | (20) | (21) | (22) | (23) | (24) | (25) |
| Total | 4,681,316 | 47,496 | 68,057 | 3,563 | 550 | 33,609 | 24,736 |
| Under $30,000 | - | - | - | - | - | - | - |
| $30,000 under $50,000 | 19,396 | (*) | (*) | (*) | (*) | (*) | (*) |
| $50,000 under $100,000 | 1,286,567 | 22,975 | 14,048 | 1,997 | 315 | 15,864 | 6,688 |
| $100,000 under $200,000 | 1,638,226 | 18,049 | 18,385 | 1,099 | 156 | 13,073 | 8,168 |
| $200,000 under $500,000 | 964,050 | 5,245 | 10,375 | 347 | 52 | 3,743 | 4,590 |
| $500,000 under $1,000,000 | 361,046 | 794 | 4,602 | 54 | 8 | 593 | 1,756 |
| $1,000,000 or more | 412,028 | 301 | 20,525 | 35 | 10 | 235 | 3,418 |

| Size of adjusted gross income | Tax credits—Continued | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Foreign tax credit | | Credit for contributions to candidates for public office | | Work Incentive Program credit | | Other tax credits | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) |
| Total | 14,965 | 42,630 | 3,871 | 84 | 43 | 16 | 85 | 40 |
| Under $30,000 | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | (*) | (*) | (*) | (*) | - | - | - | - |
| $50,000 under $100,000 | 6,197 | 6,997 | 2,393 | 45 | (*) | (*) | (*) | (*) |
| $100,000 under $200,000 | 5,929 | 10,004 | 1,155 | 30 | (*) | (*) | 43 | 23 |
| $200,000 under $500,000 | 2,262 | 5,696 | 243 | 6 | 7 | 13 | 14 | 15 |
| $500,000 under $1,000,000 | 390 | 2,836 | 35 | 1 | 1 | (1) | 2 | (1) |
| $1,000,000 or more | 156 | 17,095 | 14 | (1) | - | - | - | - |

| Size of adjusted gross income | Income tax after credits | | Additional tax for tax preferences | | Total income tax | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | As a percent of | | Average income tax (Dollars) |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Income subject to tax | Adjusted gross income | |
| | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) |
| Total | 95,884 | 4,613,258 | 1,290 | 13,605 | 95,887 | 4,626,863 | 46.2 | 37.0 | 48,253 |
| Under $30,000 | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | 1,271 | 19,275 | - | - | 1,271 | 19,275 | 36.9 | 33.1 | 15,165 |
| $50,000 under $100,000 | 50,817 | 1,272,519 | 58 | 304 | 50,817 | 1,272,824 | 38.5 | 31.8 | 25,047 |
| $100,000 under $200,000 | 34,023 | 1,619,841 | 433 | 2,375 | 34,025 | 1,622,216 | 44.6 | 35.9 | 47,677 |
| $200,000 under $500,000 | 8,202 | 953,674 | 455 | 2,924 | 8,202 | 956,599 | 53.3 | 41.4 | 116,630 |
| $500,000 under $1,000,000 | 1,149 | 356,443 | 205 | 2,474 | 1,150 | 358,918 | 60.4 | 46.1 | 312,102 |
| $1,000,000 or more | 422 | 391,503 | 139 | 5,526 | 422 | 397,029 | 62.3 | 48.5 | 940,827 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1] Less than $500.
NOTE: Amount detail may not add to total because of rounding.

Table 3.4--RETURNS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE AND BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Number of returns with income subject to tax | Taxable income | Income subject to tax[1] | Tax generated at all rates | Tax generated at specified rate | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 14 percent | | | 15 percent | | |
| | | | | | Number of returns | Income subject to tax[1] | Tax generated at rate | Number of returns | Income subject to tax[1] | Tax generated at rate |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Total | 61,320,024 | 447,632,159 | 445,589,847 | 94,434,996 | 61,319,990 | 49,897,127 | 6,985,598 | 53,894,435 | 43,697,801 | 6,554,670 |
| $1 under $1,000 | 22,979 | 2,164 | 2,164 | 298 | 22,979 | 2,164 | 303 | - | - | - |
| $1,000 under $2,000 | 157,680 | 63,743 | 63,743 | 9,051 | 157,680 | 53,205 | 7,449 | 55,356 | 10,276 | 1,541 |
| $2,000 under $3,000 | 3,074,337 | 1,433,711 | 1,433,711 | 204,732 | 3,074,337 | 1,086,162 | 152,063 | 1,275,476 | 307,268 | 46,090 |
| $3,000 under $4,000 | 3,773,284 | 4,387,846 | 4,387,846 | 655,307 | 3,773,284 | 1,926,930 | 269,770 | 2,706,340 | 1,252,392 | 187,859 |
| $4,000 under $5,000 | 4,406,217 | 8,142,756 | 8,142,756 | 1,275,575 | 4,406,217 | 2,697,955 | 377,714 | 3,370,126 | 1,691,715 | 253,757 |
| $5,000 under $6,000 | 4,419,504 | 11,242,277 | 11,242,277 | 1,817,760 | 4,419,504 | 3,086,194 | 432,067 | 3,542,215 | 2,126,872 | 319,031 |
| $6,000 under $7,000 | 4,097,297 | 13,422,301 | 13,421,075 | 2,211,559 | 4,097,297 | 3,118,250 | 436,555 | 3,526,503 | 2,480,125 | 372,019 |
| $7,000 under $8,000 | 4,155,966 | 16,544,100 | 16,542,679 | 2,776,451 | 4,155,966 | 3,370,776 | 471,909 | 3,628,079 | 2,756,665 | 413,500 |
| $8,000 under $9,000 | 3,972,052 | 18,621,474 | 18,615,142 | 3,175,497 | 3,972,052 | 3,324,286 | 465,400 | 3,593,425 | 2,924,949 | 438,742 |
| $9,000 under $10,000 | 3,864,831 | 20,568,642 | 20,564,492 | 3,543,915 | 3,864,831 | 3,401,324 | 476,185 | 3,563,276 | 3,072,578 | 460,887 |
| $10,000 under $11,000 | 3,628,141 | 22,178,174 | 22,167,273 | 3,874,033 | 3,628,141 | 3,249,543 | 454,936 | 3,435,765 | 3,052,937 | 457,940 |
| $11,000 under $12,000 | 3,450,223 | 23,298,933 | 23,286,070 | 4,095,622 | 3,450,223 | 3,172,514 | 444,152 | 3,315,774 | 3,034,454 | 455,168 |
| $12,000 under $13,000 | 3,100,974 | 23,204,704 | 23,190,255 | 4,122,360 | 3,100,974 | 2,893,976 | 405,157 | 3,001,176 | 2,794,333 | 419,150 |
| $13,000 under $14,000 | 2,776,251 | 22,944,399 | 22,929,534 | 4,130,437 | 2,776,251 | 2,625,322 | 367,545 | 2,699,279 | 2,546,348 | 381,952 |
| $14,000 under $15,000 | 2,368,361 | 21,520,370 | 21,501,751 | 3,932,457 | 2,368,361 | 2,259,420 | 316,319 | 2,321,380 | 2,210,673 | 331,601 |
| $15,000 under $20,000 | 7,764,900 | 88,150,536 | 88,007,595 | 16,809,734 | 7,764,900 | 7,505,888 | 1,050,824 | 7,643,578 | 7,383,730 | 1,107,559 |
| $20,000 under $25,000 | 3,090,865 | 48,143,048 | 47,974,647 | 9,903,436 | 3,090,865 | 3,017,415 | 422,438 | 3,062,794 | 2,989,127 | 448,369 |
| $25,000 under $30,000 | 1,264,116 | 25,007,512 | 24,837,905 | 5,541,944 | 1,264,116 | 1,232,091 | 172,493 | 1,248,671 | 1,216,467 | 182,470 |
| $30,000 under $50,000 | 1,335,515 | 37,246,861 | 36,683,593 | 9,544,759 | 1,335,515 | 1,297,110 | 181,595 | 1,317,243 | 1,278,819 | 191,823 |
| $50,000 under $100,000 | 482,538 | 25,049,927 | 24,474,911 | 8,623,145 | 482,538 | 467,531 | 65,454 | 475,812 | 460,792 | 69,119 |
| $100,000 under $200,000 | 91,278 | 9,423,711 | 9,224,719 | 4,156,362 | 91,271 | 87,652 | 12,271 | 89,936 | 86,318 | 12,948 |
| $200,000 under $500,000 | 19,069 | 4,110,378 | 4,005,147 | 2,178,525 | 19,058 | 18,034 | 2,525 | 18,689 | 17,667 | 2,650 |
| $500,000 under $1,000,000 | 2,629 | 1,309,532 | 1,284,227 | 790,505 | 2,620 | 2,456 | 344 | 2,555 | 2,391 | 359 |
| $1,000,000 or more | 1,017 | 1,615,060 | 1,606,335 | 1,061,532 | 1,010 | 929 | 130 | 987 | 905 | 136 |

| Size of adjusted gross income | Tax generated at specified rate--Continued | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 16 percent | | | 17 percent | | | 18 percent | | |
| | Number of returns | Income subject to tax[1] | Tax generated at rate | Number of returns | Income subject to tax[1] | Tax generated at rate | Number of returns | Income subject to tax[1] | Tax generated at rate |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) |
| Total | 52,759,483 | 43,109,160 | 6,897,464 | 45,895,285 | 37,170,142 | 6,318,924 | 2,305,934 | 3,738,648 | 672,956 |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | (*) | - | - | - | - | - | - |
| $2,000 under $3,000 | 118,984 | 36,582 | 5,853 | 26,330 | 3,694 | 628 | - | - | - |
| $3,000 under $4,000 | 2,398,930 | 878,030 | 140,485 | 1,116,554 | 291,540 | 49,562 | - | - | - |
| $4,000 under $5,000 | 3,048,810 | 1,517,345 | 242,775 | 2,462,452 | 1,183,397 | 201,177 | 108,552 | 35,264 | 6,347 |
| $5,000 under $6,000 | 3,327,056 | 1,837,527 | 294,004 | 2,281,001 | 1,097,532 | 186,581 | 291,627 | 238,672 | 42,961 |
| $6,000 under $7,000 | 3,465,128 | 2,256,860 | 361,098 | 2,417,446 | 1,224,430 | 208,153 | 310,845 | 458,129 | 82,463 |
| $7,000 under $8,000 | 3,737,180 | 2,772,325 | 443,572 | 2,813,750 | 1,781,287 | 302,819 | 383,557 | 648,658 | 116,758 |
| $8,000 under $9,000 | 3,734,205 | 2,998,646 | 479,783 | 3,171,047 | 2,297,332 | 390,546 | 277,161 | 513,742 | 92,474 |
| $9,000 under $10,000 | 3,686,592 | 3,175,965 | 508,154 | 3,267,184 | 2,663,627 | 452,817 | 242,390 | 472,193 | 84,995 |
| $10,000 under $11,000 | 3,567,922 | 3,156,019 | 504,963 | 3,294,493 | 2,840,062 | 482,810 | 168,479 | 330,746 | 59,534 |
| $11,000 under $12,000 | 3,411,382 | 3,120,857 | 499,337 | 3,239,831 | 2,916,803 | 495,856 | 119,995 | 237,589 | 42,766 |
| $12,000 under $13,000 | 3,084,761 | 2,870,527 | 459,284 | 2,961,431 | 2,730,146 | 464,125 | 92,665 | 183,867 | 33,096 |
| $13,000 under $14,000 | 2,769,001 | 2,615,739 | 418,518 | 2,683,986 | 2,520,383 | 428,465 | 75,398 | 149,606 | 26,929 |
| $14,000 under $15,000 | 2,363,806 | 2,254,096 | 360,655 | 2,313,576 | 2,200,072 | 374,012 | 46,146 | 92,292 | 16,613 |
| $15,000 under $20,000 | 7,760,089 | 7,498,778 | 1,199,804 | 7,633,847 | 7,371,027 | 1,253,075 | 119,861 | 239,599 | 43,128 |
| $20,000 under $25,000 | 3,089,287 | 3,015,489 | 482,478 | 3,060,569 | 2,986,977 | 507,786 | 27,538 | 54,853 | 9,873 |
| $25,000 under $30,000 | 1,262,840 | 1,231,148 | 196,984 | 1,247,478 | 1,215,810 | 206,688 | 15,216 | 30,432 | 5,478 |
| $30,000 under $50,000 | 1,335,142 | 1,296,586 | 207,454 | 1,316,574 | 1,278,158 | 217,287 | 18,089 | 36,178 | 6,512 |
| $50,000 under $100,000 | 482,368 | 467,364 | 74,778 | 475,620 | 460,637 | 78,308 | 6,651 | 13,300 | 2,394 |
| $100,000 under $200,000 | 91,228 | 87,611 | 14,018 | 89,899 | 86,277 | 14,667 | 1,318 | 2,636 | 474 |
| $200,000 under $500,000 | 19,043 | 18,023 | 2,884 | 18,679 | 17,657 | 3,002 | 360 | 720 | 130 |
| $500,000 under $1,000,000 | 2,618 | 2,454 | 393 | 2,553 | 2,389 | 406 | 64 | 128 | 23 |
| $1,000,000 or more | 1,007 | 927 | 148 | 985 | 905 | 154 | 22 | 44 | 8 |

Footnotes at end of table.

Table 3.4--RETURNS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE AND BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Tax generated at specified rate--Continued | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 19 percent | | | 21 percent | | | 22 percent | | |
| | Number of returns | Income subject to tax[1] | Tax generated at rate | Number of returns | Income subject to tax[1] | Tax generated at rate | Number of returns | Income subject to tax[1] | Tax generated at rate |
| | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| Total | 43,202,937 | 113,884,778 | 21,638,109 | 6,970,667 | 10,902,778 | 2,289,584 | 18,224,956 | 50,252,230 | 11,055,492 |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | (*) | (*) | (*) | - | - | - | - | - | - |
| $3,000 under $4,000 | 117,521 | 38,954 | 7,401 | - | - | - | - | - | - |
| $4,000 under $5,000 | 2,134,951 | 1,016,681 | 193,169 | (*) | (*) | (*) | - | - | - |
| $5,000 under $6,000 | 2,152,623 | 2,840,414 | 539,679 | 10,126 | 4,416 | 927 | 43,418 | 10,649 | 2,343 |
| $6,000 under $7,000 | 1,899,447 | 3,253,435 | 618,153 | 1,220,008 | 546,694 | 114,806 | 114,244 | 83,125 | 18,288 |
| $7,000 under $8,000 | 2,413,560 | 3,449,194 | 655,347 | 1,219,650 | 1,579,627 | 331,722 | 131,375 | 178,872 | 39,352 |
| $8,000 under $9,000 | 2,794,385 | 4,079,917 | 775,184 | 1,031,383 | 1,890,167 | 396,935 | 177,189 | 229,023 | 50,385 |
| $9,000 under $10,000 | 3,133,268 | 5,144,753 | 977,503 | 764,714 | 1,479,034 | 310,597 | 220,122 | 254,308 | 55,948 |
| $10,000 under $11,000 | 3,248,017 | 6,663,962 | 1,266,153 | 643,148 | 1,267,734 | 266,224 | 192,988 | 290,544 | 63,920 |
| $11,000 under $12,000 | 3,224,130 | 8,064,961 | 1,532,343 | 478,320 | 949,209 | 199,334 | 558,945 | 391,966 | 86,232 |
| $12,000 under $13,000 | 2,984,517 | 8,757,960 | 1,664,012 | 364,752 | 722,869 | 151,802 | 1,025,577 | 866,540 | 190,639 |
| $13,000 under $14,000 | 2,729,582 | 8,901,352 | 1,691,257 | 271,280 | 542,028 | 113,826 | 1,469,156 | 1,733,258 | 381,317 |
| $14,000 under $15,000 | 2,347,007 | 8,218,980 | 1,561,606 | 193,908 | 386,584 | 81,183 | 1,590,665 | 2,704,101 | 594,902 |
| $15,000 under $20,000 | 7,743,684 | 29,156,852 | 5,539,802 | 466,879 | 930,937 | 195,497 | 6,749,296 | 20,177,794 | 4,439,115 |
| $20,000 under $25,000 | 3,087,040 | 11,977,104 | 2,275,650 | 135,185 | 269,912 | 56,682 | 2,932,009 | 11,382,869 | 2,504,231 |
| $25,000 under $30,000 | 1,262,633 | 4,888,756 | 928,864 | 58,820 | 116,602 | 24,486 | 1,200,742 | 4,748,968 | 1,044,773 |
| $30,000 under $50,000 | 1,334,424 | 5,144,536 | 977,462 | 71,721 | 142,992 | 30,028 | 1,260,512 | 4,989,367 | 1,097,661 |
| $50,000 under $100,000 | 482,188 | 1,854,816 | 352,415 | 27,707 | 55,412 | 11,637 | 454,097 | 1,797,411 | 395,430 |
| $100,000 under $200,000 | 91,185 | 347,535 | 66,032 | 6,777 | 13,533 | 2,842 | 84,318 | 333,573 | 73,386 |
| $200,000 under $500,000 | 19,033 | 71,268 | 13,541 | 1,885 | 3,769 | 791 | 17,113 | 67,396 | 14,827 |
| $500,000 under $1,000,000 | 2,617 | 9,681 | 1,839 | 292 | 584 | 123 | 2,322 | 9,085 | 1,999 |
| $1,000,000 or more | 1,007 | 3,661 | 696 | 138 | 276 | 58 | 868 | 3,381 | 744 |

| Size of adjusted gross income | Tax generated at specified rate--Continued | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 23 percent | | | 24 percent | | | 25 percent | | |
| | Number of returns | Income subject to tax[1] | Tax generated at rate | Number of returns | Income subject to tax[1] | Tax generated at rate | Number of returns | Income subject to tax[1] | Tax generated at rate |
| | (29) | (30) | (31) | (32) | (33) | (34) | (35) | (36) | (37) |
| Total | 391,833 | 568,202 | 130,686 | 4,142,838 | 6,241,138 | 1,497,872 | 11,129,032 | 27,883,398 | 6,970,851 |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | (*) | (*) | (*) |
| $7,000 under $8,000 | - | - | - | 4,351 | 1,710 | 411 | 14,619 | 3,563 | 891 |
| $8,000 under $9,000 | - | - | - | 765,115 | 317,892 | 76,294 | 69,728 | 39,189 | 9,797 |
| $9,000 under $10,000 | - | - | - | 699,378 | 797,660 | 191,438 | 80,852 | 100,350 | 25,088 |
| $10,000 under $11,000 | 18,671 | 4,447 | 1,023 | 616,478 | 1,090,193 | 261,646 | 377,238 | 199,104 | 49,776 |
| $11,000 under $12,000 | 38,384 | 18,152 | 4,175 | 469,462 | 896,410 | 215,138 | 452,850 | 440,433 | 110,108 |
| $12,000 under $13,000 | 57,663 | 51,377 | 11,817 | 359,390 | 699,529 | 167,887 | 364,126 | 570,519 | 142,630 |
| $13,000 under $14,000 | 54,665 | 68,050 | 15,651 | 270,773 | 532,286 | 127,749 | 298,645 | 528,885 | 132,221 |
| $14,000 under $15,000 | 41,133 | 72,731 | 16,728 | 192,746 | 382,646 | 91,835 | 236,768 | 421,057 | 105,264 |
| $15,000 under $20,000 | 112,503 | 215,964 | 49,672 | 463,822 | 922,261 | 221,343 | 3,228,476 | 4,833,677 | 1,208,420 |
| $20,000 under $25,000 | 27,172 | 54,248 | 12,477 | 134,914 | 268,448 | 64,427 | 2,838,865 | 8,678,384 | 2,169,597 |
| $25,000 under $30,000 | 15,154 | 30,277 | 6,964 | 58,222 | 115,992 | 27,838 | 1,245,836 | 4,696,250 | 1,174,063 |
| $30,000 under $50,000 | 18,089 | 36,158 | 8,316 | 71,411 | 142,662 | 34,239 | 1,326,275 | 5,091,773 | 1,272,943 |
| $50,000 under $100,000 | 6,636 | 13,272 | 3,053 | 27,703 | 55,306 | 13,273 | 481,030 | 1,849,148 | 462,287 |
| $100,000 under $200,000 | 1,318 | 2,636 | 606 | 6,761 | 13,519 | 3,245 | 90,971 | 346,687 | 86,672 |
| $200,000 under $500,000 | 359 | 718 | 165 | 1,882 | 3,764 | 903 | 18,971 | 71,044 | 17,761 |
| $500,000 under $1,000,000 | 64 | 128 | 29 | 292 | 584 | 140 | 2,610 | 9,654 | 2,413 |
| $1,000,000 or more | 22 | 44 | 10 | 138 | 276 | 66 | 1,005 | 3,653 | 913 |

Footnotes at end of table.

Table 3.4--RETURNS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE AND BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Tax generated at specified rate--Continued | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 27 percent | | | 28 percent | | | 29 percent | | |
| | Number of returns | Income subject to tax[1] | Tax generated at rate | Number of returns | Income subject to tax[1] | Tax generated at rate | Number of returns | Income subject to tax[1] | Tax generated at rate |
| | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) |
| Total | 1,295,559 | 1,999,996 | 539,997 | 4,441,624 | 12,854,984 | 3,599,395 | 687,092 | 1,073,833 | 311,412 |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | 18,605 | 2,700 | 756 | - | - | - |
| $10,000 under $11,000 | - | - | - | 36,276 | 21,983 | 6,155 | - | - | - |
| $11,000 under $12,000 | - | - | - | 38,806 | 42,273 | 11,836 | - | - | - |
| $12,000 under $13,000 | 74,558 | 12,579 | 3,396 | 23,849 | 32,322 | 9,050 | - | - | - |
| $13,000 under $14,000 | 192,767 | 123,629 | 33,380 | 21,796 | 34,533 | 9,669 | - | - | - |
| $14,000 under $15,000 | 167,465 | 243,441 | 65,729 | 18,497 | 31,850 | 8,918 | 25,518 | 3,268 | 948 |
| $15,000 under $20,000 | 497,174 | 899,642 | 242,903 | 108,113 | 118,047 | 33,053 | 369,856 | 495,455 | 143,682 |
| $20,000 under $25,000 | 158,797 | 313,648 | 84,685 | 1,290,440 | 2,090,879 | 585,446 | 130,905 | 255,830 | 74,191 |
| $25,000 under $30,000 | 72,810 | 144,412 | 38,991 | 1,086,274 | 3,448,345 | 965,537 | 56,703 | 112,582 | 32,649 |
| $30,000 under $50,000 | 87,064 | 172,898 | 46,682 | 1,242,444 | 4,830,871 | 1,352,644 | 67,642 | 133,827 | 38,810 |
| $50,000 under $100,000 | 34,103 | 68,131 | 18,395 | 452,180 | 1,788,942 | 500,904 | 27,430 | 54,804 | 15,893 |
| $100,000 under $200,000 | 8,066 | 16,116 | 4,351 | 84,105 | 332,635 | 93,138 | 6,731 | 13,454 | 3,902 |
| $200,000 under $500,000 | 2,240 | 4,470 | 1,207 | 17,056 | 67,173 | 18,808 | 1,878 | 3,755 | 1,089 |
| $500,000 under $1,000,000 | 356 | 712 | 192 | 2,316 | 9,057 | 2,536 | 292 | 584 | 169 |
| $1,000,000 or more | 159 | 318 | 86 | 867 | 3,374 | 945 | 137 | 274 | 79 |

| Size of adjusted gross income | Tax generated at specified rate--Continued | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 31 percent | | | 32 percent | | | 34 percent | | |
| | Number of returns | Income subject to tax[1] | Tax generated at rate | Number of returns | Income subject to tax[1] | Tax generated at rate | Number of returns | Income subject to tax[1] | Tax generated at rate |
| | (47) | (48) | (49) | (50) | (51) | (52) | (53) | (54) | (55) |
| Total | 466,274 | 778,992 | 241,488 | 2,458,760 | 7,630,682 | 2,441,818 | 288,122 | 497,635 | 169,196 |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | (*) | (*) | (*) | - | - | - |
| $12,000 under $13,000 | - | - | - | 7,679 | 3,713 | 1,188 | - | - | - |
| $13,000 under $14,000 | - | - | - | 11,148 | 8,097 | 2,591 | - | - | - |
| $14,000 under $15,000 | - | - | - | 11,816 | 18,447 | 5,903 | - | - | - |
| $15,000 under $20,000 | 128,480 | 133,350 | 41,338 | 40,472 | 66,949 | 21,424 | 26,133 | 13,845 | 4,707 |
| $20,000 under $25,000 | 139,747 | 254,724 | 78,965 | 76,250 | 61,860 | 19,795 | 106,936 | 176,928 | 60,155 |
| $25,000 under $30,000 | 69,345 | 134,414 | 41,668 | 575,650 | 1,059,384 | 339,003 | 53,091 | 104,014 | 35,365 |
| $30,000 under $50,000 | 83,988 | 167,206 | 51,834 | 1,176,990 | 4,219,103 | 1,350,113 | 65,660 | 130,356 | 44,321 |
| $50,000 under $100,000 | 33,934 | 67,755 | 21,004 | 450,770 | 1,781,213 | 569,988 | 27,284 | 54,476 | 18,522 |
| $100,000 under $200,000 | 8,035 | 16,056 | 4,977 | 83,942 | 331,972 | 106,231 | 6,716 | 13,414 | 4,561 |
| $200,000 under $500,000 | 2,230 | 4,457 | 1,382 | 17,030 | 67,076 | 21,464 | 1,873 | 3,744 | 1,273 |
| $500,000 under $1,000,000 | 356 | 712 | 221 | 2,312 | 9,046 | 2,895 | 292 | 584 | 199 |
| $1,000,000 or more | 159 | 318 | 99 | 866 | 3,372 | 1,079 | 137 | 274 | 93 |

Footnotes at end of table.

Table 3.4--RETURNS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE AND BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Tax generated at specified rate--Continued | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 35 percent | | | 36 percent | | | 38 percent | | |
| | Number of returns | Income subject to tax[1] | Tax generated at rate | Number of returns | Income subject to tax[1] | Tax generated at rate | Number of returns | Income subject to tax[1] | Tax generated at rate |
| | (56) | (57) | (58) | (59) | (60) | (61) | (62) | (63) | (64) |
| Total | 34,387 | 63,248 | 22,136 | 1,767,712 | 5,460,709 | 1,965,854 | 181,850 | 323,861 | 123,067 |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | (*) | (*) | (*) | - | - | - |
| $14,000 under $15,000 | - | - | - | 4,404 | 2,094 | 754 | - | - | - |
| $15,000 under $20,000 | - | - | - | 24,579 | 33,840 | 12,183 | - | - | - |
| $20,000 under $25,000 | (*) | (*) | (*) | 69,911 | 86,540 | 31,154 | 15,837 | 10,754 | 4,086 |
| $25,000 under $30,000 | 7,416 | 12,672 | 4,435 | 107,781 | 142,914 | 51,449 | 44,216 | 74,886 | 28,457 |
| $30,000 under $50,000 | 16,618 | 32,556 | 11,394 | 972,391 | 2,942,848 | 1,059,425 | 77,607 | 150,109 | 57,041 |
| $50,000 under $100,000 | 6,524 | 12,997 | 4,549 | 475,512 | 1,823,783 | 656,562 | 33,475 | 66,711 | 25,350 |
| $100,000 under $200,000 | 1,301 | 2,602 | 911 | 90,483 | 344,696 | 124,090 | 7,976 | 15,928 | 6,053 |
| $200,000 under $500,000 | 354 | 708 | 248 | 18,882 | 70,720 | 25,459 | 2,225 | 4,445 | 1,689 |
| $500,000 under $1,000,000 | 64 | 128 | 45 | 2,601 | 9,617 | 3,462 | 355 | 710 | 270 |
| $1,000,000 or more | 22 | 44 | 15 | 1,001 | 3,637 | 1,309 | 159 | 318 | 121 |

| Size of adjusted gross income | Tax generated by specified rate--Continued | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 39 percent | | | 40 percent | | | 41 percent | | |
| | Number of returns | Income subject to tax[1] | Tax generated at rate | Number of returns | Income subject to tax[1] | Tax generated at rate | Number of returns | Income subject to tax[1] | Tax generated at rate |
| | (65) | (66) | (67) | (68) | (69) | (70) | (71) | (72) | (73) |
| Total | 1,078,674 | 3,706,787 | 1,445,648 | 126,401 | 418,740 | 167,496 | 19,290 | 35,258 | 14,456 |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | 10,898 | 8,289 | 3,233 | - | - | - | - | - | - |
| $20,000 under $25,000 | 8,271 | 14,817 | 5,778 | (*) | (*) | (*) | - | - | - |
| $25,000 under $30,000 | 3,875 | 7,731 | 3,015 | 29,220 | 52,985 | 21,194 | - | - | - |
| $30,000 under $50,000 | 515,689 | 1,535,710 | 598,927 | 60,737 | 223,428 | 89,371 | 11,128 | 19,082 | 7,824 |
| $50,000 under $100,000 | 437,941 | 1,733,959 | 676,244 | 26,836 | 106,480 | 42,592 | 6,428 | 12,710 | 5,211 |
| $100,000 under $200,000 | 82,290 | 327,927 | 127,892 | 6,659 | 26,502 | 10,601 | 1,294 | 2,587 | 1,061 |
| $200,000 under $500,000 | 16,626 | 66,142 | 25,796 | 1,868 | 7,453 | 2,981 | 354 | 707 | 290 |
| $500,000 under $1,000,000 | 2,243 | 8,900 | 3,471 | 291 | 1,162 | 465 | 64 | 128 | 52 |
| $1,000,000 or more | 841 | 3,312 | 1,292 | 137 | 548 | 219 | 22 | 44 | 18 |

Footnotes at end of table.

Table 3.4--RETURNS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE AND BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Tax generated at specified rate--Continued | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 42 percent | | | 45 percent | | | 48 percent | | |
| | Number of returns | Income subject to tax[1] | Tax generated at rate | Number of returns | Income subject to tax[1] | Tax generated at rate | Number of returns | Income subject to tax[1] | Tax generated at rate |
| | (74) | (75) | (76) | (77) | (78) | (79) | (80) | (81) | (82) |
| Total | 833,846 | 2,902,217 | 1,218,930 | 732,020 | 2,670,400 | 1,201,679 | 512,416 | 1,800,933 | 864,448 |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - |
| $20,000 under $25,000 | 5,971 | 8,267 | 3,472 | 2,624 | 3,403 | 1,531 | (*) | (*) | (*) |
| $25,000 under $30,000 | 3,802 | 7,208 | 3,027 | 5,365 | 7,381 | 3,321 | 2,928 | 4,080 | 1,958 |
| $30,000 under $50,000 | 282,199 | 764,453 | 321,070 | 168,930 | 462,941 | 208,324 | 34,471 | 55,044 | 26,421 |
| $50,000 under $100,000 | 436,381 | 1,708,815 | 717,702 | 442,689 | 1,733,809 | 780,214 | 371,824 | 1,338,189 | 642,331 |
| $100,000 under $200,000 | 83,374 | 331,921 | 139,407 | 89,640 | 369,485 | 166,268 | 82,389 | 324,759 | 155,884 |
| $200,000 under $500,000 | 16,944 | 67,407 | 28,311 | 18,763 | 78,254 | 35,214 | 16,815 | 66,112 | 31,734 |
| $500,000 under $1,000,000 | 2,303 | 9,138 | 3,838 | 2,589 | 10,844 | 4,880 | 2,292 | 8,957 | 4,300 |
| $1,000,000 or more | 862 | 3,402 | 1,429 | 999 | 4,216 | 1,897 | 859 | 3,342 | 1,604 |

| Size of adjusted gross income | Tax generated at specified rate--Continued | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 50 percent | | | 50 percent capital gains rate | | | 50 percent maximum tax rate | | |
| | Number of returns | Income subject to tax[1] | Tax generated at rate | Number of returns | Income subject to tax[1] | Tax generated at rate | Number of returns | Income subject to tax[1] | Tax generated at rate |
| | (83) | (84) | (85) | (86) | (87) | (88) | (89) | (90) | (91) |
| Total | 455,773 | 2,887,162 | 1,443,582 | 95,894 | 987,882 | 493,924 | 88,085 | 2,993,616 | 1,495,308 |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | - | - | - | - | - | - |
| $20,000 under $25,000 | - | - | - | - | - | - | - | - | - |
| $25,000 under $30,000 | (*) | (*) | (*) | - | - | - | - | - | - |
| $30,000 under $50,000 | 24,234 | 79,771 | 39,886 | 1,271 | 3,356 | 1,678 | (*) | (*) | (*) |
| $50,000 under $100,000 | 321,470 | 1,966,921 | 983,461 | 50,817 | 323,080 | 161,530 | 45,534 | 544,014 | 271,685 |
| $100,000 under $200,000 | 86,888 | 671,090 | 335,545 | 34,029 | 394,187 | 197,088 | 35,455 | 1,439,488 | 718,764 |
| $200,000 under $500,000 | 18,220 | 140,629 | 70,315 | 8,203 | 172,742 | 86,370 | 6,239 | 698,223 | 348,892 |
| $500,000 under $1,000,000 | 2,512 | 19,315 | 9,657 | 1,152 | 50,509 | 25,254 | 554 | 166,865 | 83,463 |
| $1,000,000 or more | 972 | 7,389 | 3,695 | 422 | 44,008 | 22,004 | 157 | 144,511 | 72,247 |

Footnotes at end of table.

Table 3.4--RETURNS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE AND BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Tax generated at specified rate--Continued | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 51 percent | | | 52 percent | | | 53 percent | | |
| | Number of returns | Income subject to tax[1] | Tax generated at rate | Number of returns | Income subject to tax[1] | Tax generated at rate | Number of returns | Income subject to tax[1] | Tax generated at rate |
| | (92) | (93) | (94) | (95) | (96) | (97) | (98) | (99) | (100) |
| Total | 6,080 | 11,081 | 5,652 | 5,387 | 18,401 | 9,569 | 205,283 | 1,644,572 | 871,623 |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | - | - | - | - | - | - |
| $20,000 under $25,000 | - | - | - | - | - | - | - | - | - |
| $25,000 under $30,000 | - | - | - | - | - | - | (*) | (*) | (*) |
| $30,000 under $50,000 | (*) | (*) | (*) | (*) | (*) | (*) | 1,886 | 5,746 | 3,045 |
| $50,000 under $100,000 | 4,186 | 7,803 | 3,980 | 3,856 | 13,426 | 6,982 | 144,015 | 973,239 | 515,817 |
| $100,000 under $200,000 | 770 | 1,537 | 784 | 769 | 3,062 | 1,592 | 46,445 | 515,302 | 273,110 |
| $200,000 under $500,000 | 258 | 514 | 262 | 258 | 1,020 | 531 | 10,478 | 121,909 | 64,612 |
| $500,000 under $1,000,000 | 53 | 106 | 54 | 53 | 212 | 110 | 1,714 | 20,136 | 10,672 |
| $1,000,000 or more | 12 | 24 | 12 | 12 | 48 | 25 | 700 | 8,181 | 4,336 |

| Size of adjusted gross income | Tax generated at specified rate--Continued | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 55 percent | | | 56 percent | | | 58 percent | | |
| | Number of returns | Income subject to tax[1] | Tax generated at rate | Number of returns | Income subject to tax[1] | Tax generated at rate | Number of returns | Income subject to tax[1] | Tax generated at rate |
| | (101) | (102) | (103) | (104) | (105) | (106) | (107) | (108) | (109) |
| Total | 157,225 | 1,183,953 | 651,175 | 3,138 | 5,865 | 3,283 | 85,357 | 730,173 | 423,499 |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | - | - | - | - | - | - |
| $20,000 under $25,000 | - | - | - | - | - | - | - | - | - |
| $25,000 under $30,000 | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | 5,695 | 16,550 | 9,103 | - | - | - | (*) | (*) | (*) |
| $50,000 under $100,000 | 83,068 | 474,628 | 261,046 | 2,100 | 3,811 | 2,134 | 22,461 | 107,849 | 62,553 |
| $100,000 under $200,000 | 53,274 | 529,949 | 291,472 | 726 | 1,432 | 802 | 49,309 | 467,908 | 271,386 |
| $200,000 under $500,000 | 12,350 | 132,185 | 72,702 | 247 | 492 | 275 | 10,908 | 124,926 | 72,457 |
| $500,000 under $1,000,000 | 2,003 | 21,668 | 11,917 | 53 | 106 | 59 | 1,759 | 20,511 | 11,896 |
| $1,000,000 or more | 835 | 8,973 | 4,935 | 12 | 24 | 13 | 704 | 8,263 | 4,792 |

Footnotes at end of table.

Table 3.4--RETURNS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE AND BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Tax generated at specified rate--Continued | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 59 percent | | | 60 percent | | | 61 percent | | |
| | Number of returns | Income subject to tax[1] | Tax generated at rate | Number of returns | Income subject to tax[1] | Tax generated at rate | Number of returns | Income subject to tax[1] | Tax generated at rate |
| | (110) | (111) | (112) | (113) | (114) | (115) | (116) | (117) | (118) |
| Total | 1,869 | 9,468 | 5,586 | 80,444 | 632,810 | 379,687 | 1,391 | 7,100 | 4,331 |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | - | - | - | - | - | - |
| $20,000 under $25,000 | - | - | - | - | - | - | - | - | - |
| $25,000 under $30,000 | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | - | - | - | (*) | (*) | (*) | - | - | - |
| $50,000 under $100,000 | 862 | 3,677 | 2,169 | 17,547 | 78,857 | 47,314 | 390 | 1,384 | 844 |
| $100,000 under $200,000 | 686 | 3,913 | 2,309 | 47,247 | 391,067 | 234,640 | 684 | 3,842 | 2,344 |
| $200,000 under $500,000 | 257 | 1,494 | 882 | 12,334 | 132,184 | 79,311 | 253 | 1,492 | 910 |
| $500,000 under $1,000,000 | 52 | 312 | 184 | 1,962 | 21,435 | 12,861 | 52 | 310 | 189 |
| $1,000,000 or more | 12 | 72 | 42 | 822 | 8,829 | 5,298 | 12 | 72 | 44 |

| Size of adjusted gross income | Tax generated by specified rate--Continued | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 62 percent | | | 63 percent | | | 64 percent | | |
| | Number of returns | Income subject to tax[1] | Tax generated at rate | Number of returns | Income subject to tax[1] | Tax generated at rate | Number of returns | Income subject to tax[1] | Tax generated at rate |
| | (119) | (120) | (121) | (122) | (123) | (124) | (125) | (126) | (127) |
| Total | 64,148 | 765,717 | 474,744 | 1,146 | 7,608 | 4,793 | 42,829 | 540,240 | 345,753 |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | - | - | - | - | - | - |
| $20,000 under $25,000 | - | - | - | - | - | - | - | - | - |
| $25,000 under $30,000 | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | - | - | - | - | - | - | - | - | - |
| $50,000 under $100,000 | 11,362 | 74,695 | 46,311 | 135 | 343 | 216 | 5,726 | 35,671 | 22,829 |
| $100,000 under $200,000 | 36,923 | 417,876 | 259,083 | 696 | 4,765 | 3,002 | 21,202 | 230,583 | 147,573 |
| $200,000 under $500,000 | 12,987 | 222,198 | 137,763 | 251 | 1,990 | 1,254 | 12,996 | 222,137 | 142,167 |
| $500,000 under $1,000,000 | 2,036 | 36,073 | 22,365 | 52 | 416 | 262 | 2,064 | 36,884 | 23,606 |
| $1,000,000 or more | 840 | 14,875 | 9,222 | 12 | 94 | 59 | 841 | 14,965 | 9,578 |

Footnotes at end of table.

Table 3.4--RETURNS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE AND BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Tax generated at specified rate--Continued | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 66 percent | | | 67 percent | | | 68 percent | | |
| | Number of returns | Income subject to tax[1] | Tax generated at rate | Number of returns | Income subject to tax[1] | Tax generated at rate | Number of returns | Income subject to tax[1] | Tax generated at rate |
| | (128) | (129) | (130) | (131) | (132) | (133) | (134) | (135) | (136) |
| Total | 30,273 | 403,325 | 266,193 | 505 | 7,808 | 5,231 | 22,569 | 310,995 | 211,477 |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | - | - | - | - | - | - |
| $20,000 under $25,000 | - | - | - | - | - | - | - | - | - |
| $25,000 under $30,000 | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | - | - | - | - | - | - | - | - | - |
| $50,000 under $100,000 | 2,448 | 14,120 | 9,319 | - | - | - | 799 | 3,459 | 2,352 |
| $100,000 under $200,000 | 12,117 | 119,982 | 79,188 | 187 | 1,811 | 1,213 | 6,580 | 55,595 | 37,804 |
| $200,000 under $500,000 | 12,802 | 216,771 | 143,068 | 255 | 4,807 | 3,221 | 12,276 | 199,384 | 135,581 |
| $500,000 under $1,000,000 | 2,071 | 37,399 | 24,683 | 53 | 990 | 663 | 2,080 | 37,474 | 25,483 |
| $1,000,000 or more | 835 | 15,053 | 9,935 | 10 | 200 | 134 | 834 | 15,083 | 10,257 |

| Size of adjusted gross income | Tax generated at specified rate--Continued | | | | | |
|---|---|---|---|---|---|---|
| | 69 percent | | | 70 percent | | |
| | Number of returns | Income subject to tax[1] | Tax generated at rate | Number of returns | Income subject to tax[1] | Tax generated at rate |
| | (137) | (138) | (139) | (140) | (141) | (142) |
| Total | 17,779 | 249,188 | 171,940 | 16,019 | 2,629,160 | 1,840,412 |
| $1 under $1,000 | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | - | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | - | - | - |
| $20,000 under $25,000 | - | - | - | - | - | - |
| $25,000 under $30,000 | - | - | - | - | - | - |
| $30,000 under $50,000 | - | - | - | - | - | - |
| $50,000 under $100,000 | (*) | (*) | (*) | - | - | - |
| $100,000 under $200,000 | 3,802 | 29,779 | 20,547 | 2,812 | 63,506 | 44,454 |
| $200,000 under $500,000 | 10,923 | 166,421 | 114,830 | 9,827 | 640,901 | 448,631 |
| $500,000 under $1,000,000 | 2,077 | 37,741 | 26,042 | 2,405 | 665,953 | 466,167 |
| $1,000,000 or more | 839 | 15,077 | 10,403 | 975 | 1,258,800 | 881,160 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1] Included under each tax rate is that portion of the income subject to tax taxed at each rate. All returns with income subject to tax are included except returns with capital gains tax only. For returns with both capital gains tax and regular tax and returns with maximum tax, the part of income subject to regular rates is included.

NOTE: Amount detail may not add to total because of rounding.

Table 3.5—INCOME SUBJECT TO TAX AND TAX, CLASSIFIED BY BOTH THE MARGINAL RATE AND EACH RATE AT WHICH TAX WAS COMPUTED

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

| Tax rate classes | Classified by the highest marginal rate at which tax was computed | | | | | | | | | Classified by each rate at which tax was computed | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Income subject to tax | | Income tax before credits | | Income tax after credits | | | | | |
| | Number of returns | Adjusted gross income | At all rates | At marginal rate | Generated at all rates | Generated at marginal rate | Total | As a percent of adjusted gross income | As a percent of income subject to tax | Number of returns | Income taxed at rate | Income tax generated at rate |
| ALL RETURNS | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| All marginal rates, total | 61,320,024 | 720,404,718 | 445,589,847 | 79,809,067 | 94,434,996 | 19,303,333 | [1]93,359,829 | 13.0 | 21.0 | [2]61,320,024 | 445,589,847 | 92,457,760 |
| 14 percent | 4,582,722 | 17,717,491 | 1,787,136 | 1,787,136 | 250,928 | 250,199 | 237,366 | 1.3 | 13.3 | 61,319,990 | 49,897,125 | 6,985,598 |
| 15 percent | 3,977,773 | 19,390,322 | 4,712,712 | 1,571,678 | 675,244 | 235,752 | 645,690 | 3.3 | 13.7 | 53,894,435 | 43,697,800 | 6,554,670 |
| 16 percent | 4,558,261 | 26,156,161 | 9,055,399 | 1,957,572 | 1,339,439 | 313,211 | 1,297,385 | 5.0 | 14.3 | 52,759,483 | 43,109,158 | 6,897,465 |
| 17 percent | 4,129,127 | 28,368,344 | 11,993,444 | 1,741,729 | 1,833,366 | 296,094 | 1,794,460 | 6.3 | 15.0 | 45,895,285 | 37,170,140 | 6,318,924 |
| 18 percent | 869,150 | 5,539,450 | 2,603,379 | 865,079 | 416,687 | 155,714 | 415,127 | 7.5 | 15.9 | 2,305,934 | 3,738,647 | 672,956 |
| 19 percent | 18,007,298 | 168,195,077 | 92,437,984 | 30,184,134 | 15,409,414 | 5,734,986 | 15,230,931 | 9.1 | 16.5 | 43,202,937 | 113,884,779 | 21,638,108 |
| 21 percent | 2,827,821 | 20,555,220 | 13,928,383 | 2,617,099 | 2,501,269 | 549,591 | 2,482,532 | 12.1 | 17.8 | 6,970,667 | 10,902,778 | 2,289,583 |
| 22 percent | 9,163,548 | 134,818,888 | 86,693,733 | 15,652,359 | 15,697,730 | 3,443,519 | 15,576,050 | 11.6 | 18.0 | 18,224,956 | 50,252,229 | 11,055,490 |
| 23 percent | 179,650 | 2,281,960 | 1,581,037 | 143,837 | 298,933 | 33,083 | 298,135 | 13.1 | 18.9 | 391,833 | 568,203 | 130,687 |
| 24 percent | 1,895,556 | 17,819,628 | 13,119,909 | 1,746,573 | 2,523,459 | 419,178 | 2,515,242 | 14.1 | 19.2 | 4,142,838 | 6,241,137 | 1,497,873 |
| 25 percent | 5,477,457 | 96,453,618 | 68,337,243 | 8,320,123 | 13,476,587 | 2,080,034 | 13,382,406 | 13.9 | 19.6 | 11,129,032 | 27,883,399 | 6,970,850 |
| 27 percent | 522,833 | 7,543,988 | 5,762,063 | 454,547 | 1,229,184 | 122,728 | 1,224,090 | 16.2 | 21.2 | 1,295,559 | 1,999,996 | 539,999 |
| 28 percent | 1,970,310 | 45,897,623 | 33,704,199 | 3,275,641 | 7,120,318 | 917,179 | 7,055,052 | 15.4 | 20.9 | 4,441,624 | 12,854,983 | 3,599,395 |
| 29 percent | 277,661 | 4,586,263 | 3,586,911 | 254,979 | 804,133 | 73,944 | 798,144 | 17.4 | 22.3 | 687,092 | 1,073,832 | 311,411 |
| 31 percent | 133,818 | 2,574,922 | 2,012,567 | 114,079 | 469,032 | 35,365 | 466,450 | 18.1 | 23.2 | 466,274 | 778,991 | 241,487 |
| 32 percent | 896,275 | 25,382,357 | 18,984,596 | 1,547,910 | 4,315,907 | 495,331 | 4,259,647 | 16.8 | 22.4 | 2,458,760 | 7,630,681 | 2,441,818 |
| 34 percent | 75,924 | 1,613,363 | 1,288,030 | 73,246 | 315,684 | 24,904 | 312,845 | 19.4 | 24.3 | 288,122 | 497,634 | 169,196 |
| 35 percent | 6,950 | 191,205 | 147,373 | 8,373 | 36,290 | 2,931 | 36,100 | 18.9 | 24.5 | 34,387 | 63,247 | 22,136 |
| 36 percent | 507,142 | 16,468,638 | 12,449,999 | 841,481 | 3,056,025 | 302,933 | 3,021,053 | 18.3 | 24.3 | 1,767,712 | 5,460,710 | 1,965,856 |
| 38 percent | 36,154 | 973,078 | 769,580 | 32,476 | 204,894 | 12,341 | 203,814 | 20.9 | 26.5 | 181,850 | 323,860 | 123,067 |
| 39 percent | 261,297 | 10,085,749 | 7,632,151 | 473,993 | 1,999,893 | 184,857 | 1,974,278 | 19.6 | 25.9 | 1,078,674 | 3,706,787 | 1,445,647 |
| 40 percent | 40,337 | 1,197,952 | 962,081 | 74,667 | 271,480 | 29,867 | 269,703 | 22.5 | 28.0 | 126,401 | 418,740 | 167,496 |
| 41 percent | 2,780 | 96,566 | 74,519 | 2,239 | 20,322 | 918 | 20,209 | 20.9 | 27.1 | 19,290 | 35,259 | 14,456 |
| 42 percent | 187,644 | 8,180,521 | 6,244,235 | 343,431 | 1,742,083 | 144,241 | 1,716,999 | 21.0 | 27.5 | 833,846 | 2,902,216 | 1,218,931 |
| 45 percent | 165,645 | 7,662,405 | 5,894,918 | 323,452 | 1,750,651 | 145,554 | 1,727,032 | 22.5 | 29.3 | 732,020 | 2,670,401 | 1,201,680 |
| 48 percent | 99,042 | 5,310,000 | 4,088,948 | 182,092 | 1,273,689 | 87,404 | 1,249,150 | 23.5 | 30.5 | 512,416 | 1,800,933 | 864,448 |
| 50 percent | 143,237 | 8,444,962 | 6,558,014 | 509,218 | 2,188,433 | 254,610 | 2,156,652 | 25.5 | 32.9 | 455,773 | 2,887,162 | 1,443,581 |
| 50 percent capital gains rate | 9,678 | 741,941 | 577,336 | 141,730 | 215,756 | 70,863 | 212,040 | 28.6 | 36.7 | 95,894 | 987,883 | 493,925 |
| 50 percent maximum tax rate | 20,020 | 2,166,543 | 1,730,764 | 688,721 | 708,090 | 342,637 | 699,595 | 32.3 | 40.4 | 88,085 | 2,993,617 | 1,495,309 |
| 51 percent | 798 | 41,442 | 31,148 | 581 | 10,185 | 297 | 10,115 | 24.4 | 32.5 | 6,080 | 11,082 | 5,652 |
| 52 percent | 1,245 | 69,193 | 52,547 | 2,127 | 17,922 | 1,106 | 17,811 | 25.7 | 33.9 | 5,387 | 18,402 | 9,569 |
| 53 percent | 99,101 | 7,249,883 | 5,710,546 | 467,573 | 2,088,541 | 247,814 | 2,057,471 | 28.4 | 36.0 | 205,283 | 1,644,571 | 871,623 |
| 55 percent | 61,170 | 5,021,225 | 3,985,591 | 264,167 | 1,558,361 | 145,292 | 1,539,494 | 30.7 | 38.6 | 157,225 | 1,183,954 | 651,175 |
| 56 percent | 219 | 15,537 | 11,188 | 167 | 4,191 | 94 | 4,160 | 26.8 | 37.2 | 3,138 | 5,865 | 3,284 |
| 58 percent | 31,608 | 3,180,716 | 2,549,682 | 148,263 | 1,058,723 | 85,993 | 1,046,408 | 32.9 | 41.0 | 85,357 | 730,173 | 423,500 |
| 59 percent | 564 | 47,828 | 38,119 | 1,773 | 16,121 | 1,046 | 15,211 | 31.8 | 39.9 | 1,869 | 9,468 | 5,586 |
| 60 percent | 25,064 | 2,582,489 | 2,064,350 | 109,198 | 884,843 | 65,519 | 874,920 | 33.9 | 42.4 | 80,444 | 632,810 | 379,686 |
| 61 percent | 287 | 27,221 | 21,092 | 672 | 9,129 | 410 | 9,054 | 33.3 | 42.9 | 1,391 | 7,099 | 4,330 |
| 62 percent | 24,967 | 2,987,459 | 2,394,670 | 171,735 | 1,076,576 | 106,476 | 1,064,687 | 35.6 | 44.5 | 64,148 | 765,717 | 474,745 |
| 63 percent | 276 | 30,506 | 23,251 | 875 | 10,513 | 551 | 10,369 | 34.0 | 44.6 | 1,146 | 7,608 | 4,793 |
| 64 percent | 14,713 | 2,049,157 | 1,641,198 | 102,214 | 772,947 | 65,417 | 761,688 | 37.2 | 46.4 | 42,829 | 540,240 | 345,754 |
| 66 percent | 8,931 | 1,431,459 | 1,145,035 | 64,458 | 560,386 | 42,543 | 552,833 | 38.6 | 48.3 | 30,273 | 403,325 | 266,195 |
| 67 percent | 157 | 25,134 | 20,257 | 1,149 | 10,201 | 770 | 9,987 | 39.7 | 49.3 | 505 | 7,807 | 5,231 |
| 68 percent | 5,655 | 1,038,003 | 823,880 | 40,978 | 416,224 | 27,865 | 411,192 | 39.6 | 49.9 | 22,569 | 310,996 | 211,477 |
| 69 percent | 4,140 | 848,193 | 671,174 | 30,446 | 349,584 | 21,008 | 344,866 | 40.7 | 51.4 | 17,779 | 249,188 | 171,940 |
| 70 percent | 16,019 | 7,345,038 | 5,687,475 | 2,473,097 | 3,445,629 | 1,731,169 | 3,351,388 | 45.6 | 58.9 | 16,019 | 2,629,160 | 1,840,412 |

Footnotes at end of table.

Table 3.5—INCOME SUBJECT TO TAX AND TAX, CLASSIFIED BY BOTH THE MARGINAL RATE AND EACH RATE AT WHICH TAX WAS COMPUTED--Continued

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

| Tax rate classes | Classified by the highest marginal rate at which tax was computed | | | | | | | | | Classified by each rate at which tax was computed | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Income subject to tax | | Income tax before credits | | Income tax after credits | | | | | |
| | Number of returns | Adjusted gross income | At all rates | At marginal rate | Generated at all rates | Generated at marginal rate | Total | As a percent of adjusted gross income | As a percent of income subject to tax | Number of returns | Income taxed at rate | Income tax generated at rate |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| JOINT RETURNS AND RETURNS OF SURVIVING SPOUSES | | | | | | | | | | | | |
| All marginal rates, total | 38,774,989 | 564,051,342 | 348,991,656 | 62,937,216 | 74,775,073 | 15,362,515 | [1]73,846,624 | 13.1 | 21.2 | [2]38,774,989 | 348,991,620 | 72,979,718 |
| 14 percent | 2,135,077 | 11,067,523 | 1,071,286 | 1,071,286 | 150,350 | 149,980 | 139,511 | 1.3 | 13.0 | 38,774,963 | 37,711,170 | 5,279,564 |
| 15 percent | 2,304,295 | 14,374,091 | 3,479,774 | 1,175,479 | 498,740 | 176,322 | 475,981 | 3.3 | 13.7 | 36,639,881 | 35,511,063 | 5,326,659 |
| 16 percent | 2,539,566 | 18,345,666 | 6,393,310 | 1,314,178 | 946,567 | 210,269 | 913,563 | 5.0 | 14.3 | 34,335,583 | 33,110,195 | 5,297,631 |
| 17 percent | 2,705,350 | 22,690,475 | 9,487,640 | 1,371,590 | 1,450,244 | 233,170 | 1,417,690 | 6.2 | 14.9 | 31,796,014 | 30,462,254 | 5,178,583 |
| 18 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 19 percent | 12,435,965 | 137,096,801 | 74,699,927 | 24,956,067 | 12,449,354 | 4,741,653 | 12,294,931 | 9.0 | 16.5 | 29,090,663 | 91,574,829 | 17,399,218 |
| 21 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 22 percent | 8,416,151 | 128,128,980 | 82,298,591 | 14,969,383 | 14,905,523 | 3,293,265 | 14,786,944 | 11.5 | 18.0 | 16,654,682 | 47,923,500 | 10,543,170 |
| 23 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 24 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 25 percent | 4,108,442 | 80,488,344 | 56,426,916 | 7,125,612 | 11,065,564 | 1,781,406 | 10,979,899 | 13.6 | 19.5 | 8,238,523 | 23,645,903 | 5,911,476 |
| 27 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 percent | 1,811,677 | 43,808,150 | 32,130,751 | 3,143,919 | 6,786,032 | 880,297 | 6,721,718 | 15.3 | 20.9 | 4,130,063 | 12,417,406 | 3,476,874 |
| 29 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 31 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 percent | 839,436 | 24,444,999 | 18,286,217 | 1,497,497 | 4,155,713 | 479,199 | 4,099,830 | 16.8 | 22.4 | 2,318,350 | 7,413,126 | 2,372,200 |
| 34 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 35 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 36 percent | 429,801 | 14,753,673 | 11,090,988 | 775,764 | 2,711,835 | 279,275 | 2,681,322 | 18.2 | 24.2 | 1,478,898 | 4,972,057 | 1,789,941 |
| 38 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 39 percent | 250,000 | 9,874,124 | 7,466,668 | 466,668 | 1,956,944 | 182,001 | 1,931,187 | 19.6 | 25.9 | 1,049,058 | 3,662,824 | 1,428,501 |
| 40 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 41 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 percent | 177,926 | 7,892,642 | 6,024,390 | 330,758 | 1,679,741 | 138,919 | 1,655,015 | 21.0 | 27.5 | 799,018 | 2,814,939 | 1,182,274 |
| 45 percent | 127,055 | 6,272,649 | 4,808,070 | 234,090 | 1,419,093 | 105,341 | 1,398,865 | 22.3 | 29.1 | 621,004 | 2,207,854 | 993,534 |
| 48 percent | 94,996 | 5,170,941 | 3,978,196 | 178,356 | 1,238,844 | 85,611 | 1,216,646 | 23.5 | 30.6 | 492,737 | 1,765,943 | 847,653 |
| 50 percent | 124,676 | 7,663,697 | 5,947,974 | 462,230 | 1,984,020 | 231,116 | 1,954,477 | 25.5 | 32.9 | 396,009 | 2,605,081 | 1,302,541 |
| 50 percent capital gains rate | 8,183 | 648,284 | 505,921 | 118,595 | 188,373 | 59,296 | 184,883 | 28.5 | 36.5 | 82,346 | 845,874 | 422,923 |
| 50 percent maximum tax rate | 18,282 | 2,003,510 | 1,604,676 | 629,485 | 655,628 | 313,190 | 647,705 | 32.3 | 40.4 | 81,183 | 2,771,526 | 1,384,393 |
| 51 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 52 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 53 percent | 97,498 | 7,189,780 | 5,665,213 | 464,021 | 2,072,131 | 245,932 | 2,041,091 | 28.4 | 36.0 | 200,692 | 1,623,280 | 860,338 |
| 55 percent | 49,858 | 4,398,974 | 3,507,784 | 232,597 | 1,382,830 | 127,929 | 1,365,729 | 31.0 | 38.9 | 118,897 | 993,915 | 546,653 |
| 56 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 58 percent | 29,778 | 3,048,901 | 2,449,552 | 139,657 | 1,018,419 | 81,001 | 1,006,991 | 33.0 | 41.1 | 79,624 | 688,481 | 399,319 |
| 59 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 percent | 18,589 | 2,188,023 | 1,755,282 | 92,116 | 762,737 | 55,270 | 753,675 | 34.4 | 42.9 | 56,393 | 512,559 | 307,535 |
| 61 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 62 percent | 18,396 | 2,512,429 | 2,024,829 | 143,276 | 919,230 | 88,831 | 908,420 | 36.2 | 44.9 | 44,336 | 616,204 | 382,046 |
| 63 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 64 percent | 10,354 | 1,671,304 | 1,346,576 | 83,183 | 639,557 | 53,237 | 630,678 | 37.7 | 46.8 | 28,895 | 427,971 | 273,901 |
| 66 percent | 6,179 | 1,149,440 | 927,085 | 51,405 | 456,430 | 33,928 | 450,821 | 39.2 | 48.6 | 20,194 | 315,685 | 208,352 |
| 67 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 percent | 3,960 | 842,910 | 674,161 | 33,774 | 342,532 | 22,966 | 338,040 | 40.1 | 50.1 | 15,013 | 244,381 | 166,179 |
| 69 percent | 2,863 | 683,616 | 544,549 | 24,662 | 284,862 | 17,017 | 281,550 | 41.2 | 51.7 | 11,704 | 194,363 | 134,110 |
| 70 percent | 10,636 | 5,641,416 | 4,395,330 | 1,851,567 | 2,653,780 | 1,296,098 | 2,569,462 | 45.5 | 58.5 | 10,636 | 1,959,237 | 1,371,466 |

Footnotes at end of table.

Table 3.5--INCOME SUBJECT TO TAX AND TAX, CLASSIFIED BY BOTH THE MARGINAL RATE AND EACH RATE AT WHICH TAX WAS COMPUTED--Continued

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

| Tax rate classes | Classified by the highest marginal rate at which tax was computed | | | | | | | | | Classified by each rate at which tax was computed | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Income subject to tax | | Income tax before credits | | Income tax after credits | | | | | |
| | Number of returns | Adjusted gross income | At all rates | At marginal rate | Generated at all rates | Generated at marginal rate | Total | As a percent of adjusted gross income | As a percent of income subject to tax | Number of returns | Income taxed at rate | Income tax generated at rate |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| SEPARATE RETURNS OF HUSBANDS AND WIVES | | | | | | | | | | | | |
| All marginal rates, total | 1,965,967 | 13,142,586 | 8,151,881 | 1,490,822 | 1,676,359 | 363,032 | [1]1,665,872 | 12.7 | 20.4 | [2]1,965,967 | 8,151,910 | 1,672,742 |
| 14 percent | 154,696 | 388,075 | 41,947 | 41,947 | 5,877 | 5,873 | 5,798 | 1.5 | 13.8 | 1,965,963 | 947,580 | 132,661 |
| 15 percent | 155,238 | 443,355 | 116,811 | 39,192 | 16,776 | 5,879 | 16,388 | 3.7 | 14.0 | 1,811,267 | 867,206 | 130,081 |
| 16 percent | 167,916 | 646,166 | 212,909 | 44,993 | 31,525 | 7,199 | 31,135 | 4.8 | 14.6 | 1,656,029 | 789,050 | 126,248 |
| 17 percent | 149,476 | 614,435 | 260,848 | 36,634 | 39,843 | 6,228 | 39,838 | 6.5 | 15.3 | 1,488,113 | 705,953 | 120,012 |
| 18 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 19 percent | 521,481 | 2,695,072 | 1,552,542 | 509,580 | 258,500 | 96,820 | 257,357 | 9.5 | 16.6 | 1,338,633 | 2,143,884 | 407,338 |
| 21 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 22 percent | 386,108 | 2,900,464 | 1,916,177 | 371,745 | 348,088 | 81,784 | 345,790 | 11.9 | 18.0 | 817,152 | 1,233,833 | 271,443 |
| 23 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 24 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 25 percent | 205,112 | 1,959,525 | 1,411,049 | 180,377 | 276,788 | 45,094 | 276,668 | 14.1 | 19.6 | 431,044 | 632,241 | 158,060 |
| 27 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 percent | 129,856 | 1,522,466 | 1,144,394 | 105,546 | 241,206 | 29,553 | 240,892 | 15.8 | 21.0 | 225,932 | 297,698 | 83,355 |
| 29 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 31 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 percent | 46,892 | 682,836 | 509,635 | 40,715 | 115,717 | 13,029 | 115,490 | 16.9 | 22.7 | 96,076 | 139,083 | 44,507 |
| 34 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 35 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 36 percent | 19,568 | 326,192 | 249,896 | 15,080 | 60,806 | 5,429 | 59,745 | 18.3 | 23.9 | 49,184 | 74,312 | 26,752 |
| 38 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 39 percent | 11,297 | 211,625 | 165,483 | 7,325 | 42,949 | 2,857 | 43,090 | 20.4 | 26.0 | 29,616 | 43,963 | 17,146 |
| 40 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 41 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 percent | 5,411 | 115,292 | 90,910 | 4,334 | 25,246 | 1,820 | 25,235 | 21.9 | 27.8 | 18,318 | 30,148 | 12,662 |
| 45 percent | 2,711 | 62,865 | 51,366 | 2,568 | 15,171 | 1,156 | 15,144 | 24.1 | 29.5 | 12,906 | 22,950 | 10,328 |
| 48 percent | 2,415 | 63,589 | 49,923 | 1,623 | 15,438 | 779 | 15,433 | 24.3 | 30.9 | 10,170 | 17,133 | 8,224 |
| 50 percent | 3,090 | 98,461 | 73,379 | 5,399 | 24,422 | 2,699 | 24,193 | 24.6 | 33.0 | 7,755 | 23,978 | 11,989 |
| 50 percent capital gains rate | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | 891 | 7,730 | 3,865 |
| 50 percent maximum tax rate | - | - | - | - | - | - | - | - | - | - | - | - |
| 51 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 52 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 53 percent | 1,603 | 60,103 | 45,333 | 3,552 | 16,410 | 1,883 | 16,380 | 27.3 | 36.1 | 4,591 | 21.291 | 11,284 |
| 55 percent | 505 | 25,452 | 18,131 | 1,583 | 7,229 | 871 | 7,211 | 28.3 | 39.8 | 2,950 | 16,166 | 8,891 |
| 56 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 58 percent | 417 | 22,103 | 17,449 | 1,175 | 7,363 | 682 | 7,315 | 33.1 | 41.9 | 2,462 | 13,269 | 7,696 |
| 59 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 percent | 441 | 26,786 | 20,594 | 1,108 | 9,081 | 665 | 9,055 | 33.8 | 44.0 | 2,034 | 10,504 | 6,302 |
| 61 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 62 percent | 579 | 40,755 | 32,780 | 3,408 | 15,369 | 2,113 | 15,257 | 37.4 | 46.5 | 1,613 | 13,524 | 8,385 |
| 63 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 64 percent | 292 | 23,498 | 18,876 | 1,352 | 9,239 | 865 | 7,906 | 33.6 | 41.9 | 1,029 | 8,635 | 5,526 |
| 66 percent | 209 | 20,263 | 15,794 | 1,078 | 7,988 | 712 | 7,860 | 38.8 | 49.8 | 763 | 6,479 | 4,276 |
| 67 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 percent | 126 | 14,229 | 10,817 | 560 | 5,722 | 381 | 5,694 | 40.0 | 52.6 | 553 | 4,749 | 3,229 |
| 69 percent | 60 | 7,571 | 5,692 | 270 | 3,101 | 186 | 2,682 | 35.4 | 47.1 | 428 | 3,877 | 2,675 |
| 70 percent | 376 | 166,862 | 115,588 | 68,193 | 75,073 | 47,735 | 72,865 | 43.7 | 63.0 | 376 | 76,674 | 53,672 |

Footnotes at end of table.

Table 3.5—INCOME SUBJECT TO TAX AND TAX, CLASSIFIED BY BOTH THE MARGINAL RATE AND EACH RATE AT WHICH TAX WAS COMPUTED—Continued

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

| Tax rate classes | Classified by the highest marginal rate at which tax was computed | | | | | | | | | Classified by each rate at which tax was computed | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Income subject to tax | | Income tax before credits | | Income tax after credits | | | | | |
| | Number of returns | Adjusted gross income | At all rates | At marginal rate | Generated at all rates | Generated at marginal rate | Total | As a percent of adjusted gross income | As a percent of income subject to tax | Number of returns | Income taxed at rate | Income tax generated at rate |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| RETURNS OF HEADS OF HOUSEHOLDS | | | | | | | | | | | | |
| All marginal rates, total | 3,272,423 | 26,417,964 | 14,678,085 | 2,773,730 | 2,822,192 | 569,919 | [1]2,805,399 | 10.6 | 19.1 | [2]3,272,423 | 14,678,085 | 2,780,876 |
| 14 percent | 429,594 | 1,680,086 | 211,175 | 211,175 | 29,758 | 29,564 | 29,356 | 1.7 | 13.9 | 3,272,422 | 3,054,003 | 427,560 |
| 15 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 percent | 536,894 | 2,592,793 | 821,287 | 284,393 | 120,727 | 45,503 | 119,755 | 4.6 | 14.6 | 2,842,828 | 2,590,327 | 414,452 |
| 17 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 18 percent | 869,150 | 5,539,450 | 2,603,379 | 865,079 | 416,687 | 155,714 | 415,127 | 7.5 | 15.9 | 2,305,934 | 3,738,647 | 672,956 |
| 19 percent | 683,662 | 5,734,715 | 3,415,177 | 680,529 | 580,422 | 129,300 | 578,096 | 10.1 | 16.9 | 1,436,784 | 2,186,773 | 415,487 |
| 21 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 22 percent | 361,289 | 3,789,444 | 2,478,965 | 311,231 | 444,119 | 68,471 | 443,316 | 11.7 | 17.9 | 753,122 | 1,094,897 | 240,877 |
| 23 percent | 179,650 | 2,281,960 | 1,581,037 | 143,837 | 298,933 | 33,083 | 298,135 | 13.1 | 18.9 | 391,833 | 568,203 | 130,687 |
| 24 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 25 percent | 86,960 | 1,337,187 | 946,902 | 77,302 | 188,015 | 19,326 | 187,667 | 14.0 | 19.8 | 212,183 | 327,748 | 81,937 |
| 27 percent | 39,593 | 691,864 | 512,339 | 37,223 | 106,647 | 10,050 | 106,214 | 15.4 | 20.7 | 125,223 | 208,482 | 56,290 |
| 28 percent | 28,777 | 567,007 | 429,054 | 26,176 | 93,079 | 7,329 | 92,442 | 16.3 | 21.5 | 85,629 | 139,880 | 39,166 |
| 29 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 31 percent | 12,518 | 283,352 | 212,213 | 11,925 | 48,009 | 3,697 | 47,577 | 16.8 | 22.4 | 56,852 | 100,593 | 31,184 |
| 32 percent | 9,947 | 254,522 | 188,744 | 9,698 | 44,477 | 3,103 | 44,327 | 17.4 | 23.5 | 44,334 | 78,472 | 25,111 |
| 34 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 35 percent | 6,950 | 191,205 | 147,373 | 8,373 | 36,290 | 2,931 | 36,100 | 18.9 | 24.5 | 34,387 | 63,247 | 22,136 |
| 36 percent | 4,641 | 135,713 | 105,834 | 3,732 | 26,868 | 1,343 | 26,532 | 19.6 | 25.1 | 27,437 | 49,324 | 17,757 |
| 38 percent | 3,506 | 118,995 | 87,881 | 3,737 | 23,226 | 1,420 | 23,160 | 19.5 | 26.4 | 22,796 | 42,317 | 16,080 |
| 39 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 40 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 41 percent | 2,780 | 96,566 | 74,519 | 2,239 | 20,322 | 918 | 20,209 | 20.9 | 27.1 | 19,290 | 35,259 | 14,456 |
| 42 percent | 4,307 | 172,586 | 128,934 | 8,338 | 37,096 | 3,502 | 36,750 | 21.3 | 28.5 | 16,510 | 57,129 | 23,994 |
| 45 percent | 2,639 | 117,087 | 89,448 | 5,000 | 27,268 | 2,250 | 27,002 | 23.1 | 30.2 | 12,196 | 43,136 | 19,411 |
| 48 percent | 1,631 | 75,469 | 60,828 | 2,112 | 19,407 | 1,014 | 17,071 | 22.6 | 28.1 | 9,509 | 17,857 | 8,571 |
| 50 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 50 percent capital gains rate | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | 1,361 | 13,719 | 6,859 |
| 50 percent maximum tax rate | 463 | 43,748 | 32,993 | 15,243 | 13,342 | 7,596 | 13,227 | 30.2 | 40.1 | 1,799 | 68,689 | 34,319 |
| 51 percent | 798 | 41,442 | 31,148 | 581 | 10,185 | 297 | 10,115 | 24.4 | 32.5 | 6,080 | 11,082 | 5,652 |
| 52 percent | 1,245 | 69,193 | 52,547 | 2,127 | 17,922 | 1,106 | 17,811 | 25.7 | 33.9 | 5,387 | 18,402 | 9,569 |
| 53 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 55 percent | 1,334 | 82,132 | 63,244 | 3,734 | 22,907 | 2,054 | 22,768 | 27.7 | 36.0 | 4,335 | 21,222 | 11,672 |
| 56 percent | 219 | 15,537 | 11,188 | 167 | 4,191 | 94 | 4,160 | 26.8 | 37.2 | 3,138 | 5,865 | 3,284 |
| 58 percent | 1,413 | 109,712 | 82,680 | 7,431 | 32,941 | 4,310 | 32,102 | 29.3 | 38.8 | 3,271 | 28,424 | 16,486 |
| 59 percent | 564 | 47,828 | 38,119 | 1,773 | 16,121 | 1,046 | 15,211 | 31.8 | 39.9 | 1,869 | 9,468 | 5,586 |
| 60 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 61 percent | 287 | 27,221 | 21,092 | 672 | 9,129 | 410 | 9,054 | 33.3 | 42.9 | 1,391 | 7,099 | 4,330 |
| 62 percent | 93 | 9,270 | 7,278 | 182 | 3,225 | 113 | 3,221 | 34.7 | 44.3 | 1,168 | 4,341 | 2,691 |
| 63 percent | 276 | 30,506 | 23,251 | 875 | 10,513 | 551 | 10,369 | 34.0 | 44.6 | 1,146 | 7,608 | 4,793 |
| 64 percent | 275 | 34,010 | 26,276 | 1,465 | 12,244 | 938 | 12,022 | 35.3 | 45.8 | 945 | 9,273 | 5,935 |
| 66 percent | 284 | 39,712 | 30,915 | 2,176 | 15,062 | 1,436 | 14,604 | 36.8 | 47.2 | 755 | 10,890 | 7,187 |
| 67 percent | 157 | 25,134 | 20,257 | 1,149 | 10,201 | 770 | 9,987 | 39.7 | 49.3 | 505 | 7,807 | 5,231 |
| 68 percent | 73 | 14,673 | 10,887 | 484 | 5,643 | 329 | 5,610 | 38.2 | 51.5 | 383 | 6,346 | 4,315 |
| 69 percent | 58 | 13,534 | 9,868 | 540 | 5,335 | 372 | 5,304 | 39.2 | 53.7 | 319 | 5,621 | 3,878 |
| 70 percent | 310 | 148,416 | 117,422 | 42,316 | 70,541 | 29,621 | 69,661 | 46.9 | 59.3 | 310 | 45,935 | 32,155 |

Footnotes at end of table.

Table 3.5—INCOME SUBJECT TO TAX AND TAX, CLASSSIFIED BY BOTH THE MARGINAL RATE AND EACH RATE AT WHICH TAX WAS COMPUTED--Continued

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

| Tax rate classes | Classified by the highest marginal rate at which tax was computed | | | | | | | | | Classified by each rate at which tax was computed | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Income subject to tax | | Income tax before credits | | Income tax after credits | | | | | |
| | Number of returns | Adjusted gross income | At all rates | At marginal rate | Generated at all rates | Generated at marginal rate | Total | As a percent of adjusted gross income | As a percent of income subject to tax | Number of returns | Income taxed at rate | Income tax generated at rate |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| RETURNS OF SINGLE PERSONS | | | | | | | | | | | | |
| All marginal rates, total | 17,306,645 | 116,792,824 | 73,768,222 | 12,607,298 | 15,161,374 | 3,007,867 | [1]15,041,938 | 12.9 | 20.4 | [2]17,306,645 | 73,768,181 | 15,024,420 |
| 14 percent | 1,863,355 | 4,581,806 | 462,729 | 462,729 | 64,942 | 64,782 | 62,702 | 1.4 | 13.6 | 17,306,642 | 8,184,372 | 1,145,812 |
| 15 percent | 1,518,240 | 4,572,877 | 1,116,127 | 357,007 | 159,728 | 53,551 | 153,321 | 3.4 | 13.7 | 15,443,287 | 7,319,530 | 1,097,930 |
| 16 percent | 1,313,885 | 4,571,536 | 1,627,892 | 314,007 | 240,621 | 50,241 | 232,933 | 5.1 | 14.3 | 13,925,043 | 6,619,586 | 1,059,134 |
| 17 percent | 1,274,301 | 5,063,434 | 2,244,956 | 333,504 | 343,280 | 56,696 | 336,932 | 6.7 | 15.0 | 12,611,158 | 6,001,933 | 1,020,329 |
| 18 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 19 percent | 4,366,190 | 22,668,489 | 12,770,338 | 4,037,958 | 2,121,139 | 767,212 | 2,100,547 | 9.3 | 16.4 | 11,336,857 | 17,979,292 | 3,416,065 |
| 21 percent | 2,827,821 | 20,555,220 | 13,928,383 | 2,617,099 | 2,501,269 | 549,591 | 2,482,532 | 12.1 | 17.8 | 6,970,667 | 10,902,778 | 2,289,583 |
| 22 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 23 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 24 percent | 1,895,556 | 17,819,628 | 13,119,909 | 1,746,573 | 2,523,459 | 419,178 | 2,515,242 | 14.1 | 19.2 | 4,142,838 | 6,241,137 | 1,497,873 |
| 25 percent | 1,076,943 | 12,668,562 | 9,552,376 | 936,832 | 1,946,220 | 234,208 | 1,938,172 | 15.3 | 20.3 | 2,247,282 | 3,277,507 | 819,377 |
| 27 percent | 483,240 | 6,852,124 | 5,249,724 | 417,324 | 1,122,537 | 112,678 | 1,117,876 | 16.3 | 21.3 | 1,170,336 | 1,791,514 | 483,709 |
| 28 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 29 percent | 277,661 | 4,586,263 | 3,586,911 | 254,979 | 804,133 | 73,944 | 798,144 | 17.4 | 22.3 | 687,092 | 1,073,832 | 311,411 |
| 31 percent | 121,300 | 2,291,570 | 1,800,355 | 102,155 | 421,024 | 31,668 | 418,873 | 18.3 | 23.3 | 409,422 | 678,399 | 210,304 |
| 32 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 34 percent | 75,924 | 1,613,363 | 1,288,030 | 73,246 | 315,684 | 24,904 | 312,845 | 19.4 | 24.3 | 288,122 | 497,634 | 169,196 |
| 35 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 36 percent | 53,132 | 1,253,060 | 1,003,282 | 46,906 | 256,516 | 16,886 | 253,454 | 20.2 | 25.3 | 212,193 | 365,017 | 131,406 |
| 38 percent | 32,648 | 854,084 | 681,699 | 28,739 | 181,667 | 10,921 | 180,654 | 21.2 | 26.5 | 159,054 | 281,543 | 106,986 |
| 39 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 40 percent | 40,337 | 1,197,952 | 962,081 | 74,667 | 271,480 | 29,867 | 269,703 | 22.5 | 28.0 | 126,401 | 418,740 | 167,496 |
| 41 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 45 percent | 33,240 | 1,209,805 | 946,033 | 81,793 | 289,119 | 36,807 | 286,022 | 23.6 | 30.2 | 85,914 | 396,461 | 178,407 |
| 48 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 50 percent | 15,471 | 682,804 | 536,661 | 41,589 | 179,991 | 20,795 | 177,982 | 26.1 | 33.2 | 52,009 | 258,103 | 129,052 |
| 50 percent capital gains rate | 1,317 | 83,216 | 64,027 | 20,934 | 24,612 | 10,467 | 24,369 | 29.3 | 38.1 | 11,296 | 120,559 | 60,278 |
| 50 percent maximium tax rate | 1,275 | 119,286 | 93,094 | 43,993 | 39,121 | 21,851 | 38,662 | 32.4 | 41.5 | 5,103 | 153,402 | 76,597 |
| 51 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 52 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 53 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 55 percent | 9,473 | 514,666 | 396,432 | 26,252 | 145,395 | 14,439 | 143,786 | 27.9 | 36.3 | 31,043 | 152,651 | 83,958 |
| 56 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 58 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 59 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 percent | 6,034 | 367,681 | 288,473 | 15,973 | 113,025 | 9,584 | 112,191 | 30.5 | 38.9 | 22,017 | 109,748 | 65,849 |
| 61 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 62 percent | 5,899 | 425,005 | 329,784 | 24,870 | 138,752 | 15,419 | 137,789 | 32.4 | 41.8 | 17,031 | 131,648 | 81,622 |
| 63 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 64 percent | 3,792 | 320,344 | 249,470 | 16,214 | 111,907 | 10,377 | 111,082 | 34.7 | 44.5 | 11,960 | 94,361 | 60,391 |
| 66 percent | 2,259 | 222,044 | 171,241 | 9,799 | 80,905 | 6,467 | 79,548 | 35.8 | 46.5 | 8,561 | 70,272 | 46,380 |
| 67 percent | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 percent | 1,496 | 166,190 | 128,014 | 6,161 | 62,327 | 4,189 | 61,848 | 37.2 | 48.3 | 6,620 | 55,520 | 37,754 |
| 69 percent | 1,159 | 143,472 | 111,066 | 4,975 | 56,286 | 3,432 | 55,329 | 38.6 | 49.8 | 5,328 | 45,328 | 31,276 |
| 70 percent | 4,697 | 1,388,343 | 1,059,135 | 511,021 | 646,235 | 357,715 | 639,400 | 46.1 | 60.4 | 4,697 | 547,314 | 383,120 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]The entire amount for each return appears at the highest applicable rate.
[2]The total for column 10 is not the sum of the tax rate classes because many returns have income taxes at more than one rate.
NOTE: Amount detail may not add to total because of rounding.

Table 3.6--ALL RETURNS: ADJUSTED GROSS INCOME AND TOTAL INCOME TAX BY SIZE OF ADJUSTED GROSS INCOME AND TOTAL INCOME TAX

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

| Size of adjusted gross income | All returns | | | | Returns with no total income tax | | Returns with total income tax | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total income tax | Additional tax for tax preference | Number of returns | Adjusted gross income | Number of returns | Adjusted gross income | Total income tax | Additional tax for tax preference |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Total | 77,572,730 | 745,974,540 | 93,576,113 | 216,282 | 16,703,713 | 28,558,664 | 60,869,017 | 717,415,874 | 93,576,113 | 216,282 |
| No adjusted gross income | 440,435 | -2,950,226 | 12,198 | 12,198 | 438,634 | -2,795,119 | 1,801 | -155,106 | 12,198 | 12,198 |
| $1 under $1,000 | 5,671,422 | 3,093,756 | 387 | 90 | 5,648,528 | 3,072,471 | 22,894 | 21,285 | 387 | 90 |
| $1,000 under $2,000 | 5,860,523 | 8,765,931 | 9,186 | 195 | 5,704,300 | 8,506,155 | 156,223 | 259,776 | 9,186 | 195 |
| $2,000 under $3,000 | 4,980,988 | 12,397,055 | 202,893 | 144 | 1,946,465 | 4,736,907 | 3,034,523 | 7,660,147 | 202,893 | 144 |
| $3,000 under $4,000 | 4,954,358 | 17,343,979 | 639,829 | 161 | 1,278,173 | 4,402,421 | 3,676,185 | 12,941,558 | 639,829 | 161 |
| $4,000 under $5,000 | 5,055,586 | 22,685,715 | 1,252,894 | 191 | 722,852 | 3,209,420 | 4,332,734 | 19,476,296 | 1,252,894 | 191 |
| $5,000 under $6,000 | 4,731,472 | 25,998,241 | 1,787,531 | 223 | 374,071 | 2,035,912 | 4,357,401 | 23,962,329 | 1,787,531 | 223 |
| $6,000 under $7,000 | 4,251,533 | 27,643,361 | 2,175,030 | 207 | 201,159 | 1,300,318 | 4,050,374 | 26,343,043 | 2,175,030 | 207 |
| $7,000 under $8,000 | 4,272,799 | 32,012,938 | 2,741,335 | 129 | 150,392 | 1,127,199 | 4,122,407 | 30,885,739 | 2,741,335 | 129 |
| $8,000 under $9,000 | 4,020,665 | 34,142,692 | 3,139,234 | 124 | 70,875 | 603,377 | 3,949,790 | 33,539,315 | 3,139,234 | 124 |
| $9,000 under $10,000 | 3,899,385 | 36,997,378 | 3,508,101 | 147 | 53,755 | 512,496 | 3,845,630 | 36,484,881 | 3,508,101 | 147 |
| $10,000 under $11,000 | 3,641,679 | 38,220,835 | 3,834,497 | 84 | 25,064 | 261,780 | 3,616,615 | 37,959,055 | 3,834,497 | 84 |
| $11,000 under $12,000 | 3,460,349 | 39,773,069 | 4,061,413 | 280 | 19,413 | 222,129 | 3,440,936 | 39,550,940 | 4,061,413 | 280 |
| $12,000 under $13,000 | 3,107,882 | 38,827,863 | 4,087,184 | 128 | 16,433 | 204,121 | 3,091,449 | 38,623,742 | 4,087,184 | 128 |
| $13,000 under $14,000 | 2,781,429 | 37,483,389 | 4,099,611 | 222 | 10,783 | 144,963 | 2,770,646 | 37,338,426 | 4,099,611 | 222 |
| $14,000 under $15,000 | 2,372,816 | 34,357,664 | 3,903,170 | 437 | 8,159 | 117,110 | 2,364,657 | 34,240,554 | 3,903,170 | 437 |
| $15,000 under $20,000 | 7,773,413 | 133,253,331 | 16,681,550 | 1,681 | 18,266 | 309,205 | 7,755,147 | 132,944,126 | 16,681,550 | 1,681 |
| $20,000 under $25,000 | 3,093,728 | 68,449,109 | 9,816,508 | 2,215 | 6,388 | 140,752 | 3,087,340 | 68,308,357 | 9,816,508 | 2,215 |
| $25,000 under $30,000 | 1,266,377 | 34,416,463 | 5,477,599 | 1,546 | 4,734 | 130,175 | 1,261,643 | 34,286,288 | 5,477,599 | 1,546 |
| $30,000 under $50,000 | 1,337,578 | 49,578,235 | 9,427,594 | 9,666 | 3,254 | 124,026 | 1,334,324 | 49,454,209 | 9,427,594 | 9,666 |
| $50,000 under $100,000 | 483,677 | 31,983,024 | 8,528,394 | 25,152 | 1,590 | 105,916 | 482,087 | 31,877,108 | 8,528,394 | 25,152 |
| $100,000 under $200,000 | 91,707 | 11,993,092 | 4,136,163 | 35,589 | 317 | 41,748 | 91,390 | 11,951,343 | 4,136,163 | 35,589 |
| $200,000 under $500,000 | 19,233 | 5,415,003 | 2,198,397 | 46,627 | 88 | 24,330 | 19,145 | 5,390,673 | 2,198,397 | 46,627 |
| $500,000 under $1,000,000 | 2,666 | 1,791,260 | 809,142 | 26,901 | 14 | 8,682 | 2,652 | 1,782,578 | 809,142 | 26,901 |
| $1,000,000 or more | 1,030 | 2,301,383 | 1,046,273 | 51,945 | 6 | 12,170 | 1,024 | 2,289,213 | 1,046,273 | 51,945 |
| Returns under $5,000 | 26,963,312 | 61,336,210 | 2,117,387 | 12,978 | 15,738,952 | 21,132,254 | 11,224,360 | 40,203,955 | 2,117,387 | 12,978 |
| Returns $5,000 under $10,000 | 21,175,854 | 156,794,611 | 13,351,230 | 829 | 850,252 | 5,579,303 | 20,325,602 | 151,215,309 | 13,351,230 | 829 |
| Returns $10,000 under $15,000 | 15,364,155 | 188,662,820 | 19,985,874 | 1,150 | 79,852 | 950,102 | 15,284,303 | 187,712,717 | 19,985,874 | 1,150 |
| Returns $15,000 or more | 14,069,409 | 339,180,899 | 58,121,619 | 201,322 | 34,657 | 897,004 | 14,034,752 | 338,283,895 | 58,121,619 | 201,322 |

Returns with total income tax--Continued

| Size of adjusted gross income | Size of total income tax: $1 under $50 | | | | $50 under $100 | | | | $100 under $200 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total income tax | Additional tax for tax preference | Number of returns | Adjusted gross income | Total income tax | Additional tax for tax preference | Number of returns | Adjusted gross income | Total income tax | Additional tax for tax preference |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) |
| Total | 2,336,529 | 7,805,504 | 58,888 | (*) | 2,249,456 | 8,376,299 | 165,958 | (*) | 3,750,928 | 16,670,469 | 560,250 | 8 |
| No adjusted gross income | (*) | (*) | (*) | (*) | (*) | (*) | - | - | 51 | -2,353 | 7 | 7 |
| $1 under $1,000 | 22,879 | 21,279 | 298 | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 74.829 | 118,168 | 1,968 | - | 60,090 | 102,718 | 4,351 | - | 21,260 | 38,824 | 2,672 | - |
| $2,000 under $3,000 | 1,269,541 | 2,958,890 | 30,207 | - | 1,027,996 | 2,635,324 | 75,342 | - | 678,056 | 1,904,905 | 83,769 | - |
| $3,000 under $4,000 | 430,533 | 1,488,250 | 12,876 | - | 439,589 | 1,519,589 | 31,864 | - | 1,334,473 | 4,501,829 | 209,693 | - |
| $4,000 under $5,000 | 214,405 | 961,582 | 5,154 | - | 358,955 | 1,609,830 | 27,563 | - | 647,750 | 2,887,139 | 104,040 | - |
| $5,000 under $6,000 | 139,127 | 761,092 | 3,269 | - | 145,841 | 802,849 | 10,878 | - | 468,493 | 2.546.529 | 67,441 | - |
| $6,000 under $7,000 | 74,446 | 477,249 | 2,059 | - | 90,904 | 587,328 | 6,707 | - | 211,325 | 1,362,625 | 32,812 | - |
| $7,000 under $8,000 | 32,382 | 242,029 | 870 | - | 51,615 | 381,899 | 3,821 | - | 174,674 | 1,307,843 | 26,687 | - |
| $8,000 under $9,000 | 32,713 | 275,356 | 986 | - | 31,075 | 262,219 | 2,256 | - | 90,980 | 770,584 | 13,637 | - |
| $9,000 under $10,000 | 19,396 | 182,598 | 602 | - | 21,914 | 208,200 | 1,605 | - | 63,062 | 591,672 | 10,114 | - |
| $10,000 under $11,000 | 10,627 | 110,908 | 229 | - | 11,933 | 123,586 | 881 | - | 23,169 | 242,353 | 3,618 | - |
| $11,000 under $12,000 | 6,155 | 71,553 | 108 | - | 3,694 | 42,752 | 253 | - | 18,671 | 212,312 | 3,001 | - |
| $12,000 under $13,000 | 5,068 | 63,770 | 153 | - | 1,596 | 19,499 | 100 | - | 6,760 | 84,251 | 1,041 | - |
| $13,000 under $14,000 | 2,142 | 28,779 | 66 | - | 1,568 | 21,817 | 114 | - | 1,865 | 25,013 | 267 | - |
| $14,000 under $15,000 | (*) | (*) | (*) | | | | | | 2,323 | 33,107 | 357 | - |
| $15,000 under $20,000 | 969 | 16,201 | 14 | - | 1,382 | 23,819 | 120 | - | 5,097 | 84,142 | 678 | - |
| $20,000 under $25,000 | 502 | 11,353 | 9 | - | 642 | 14,538 | 50 | - | 1,535 | 32,584 | 207 | (*) |
| $25,000 under $30,000 | | | | | 603 | 16,601 | 48 | - | (*) | (*) | (*) | - |
| $30,000 under $50,000 | 168 | 8,843 | 4 | (*) | | | | | 404 | 15,764 | 67 | - |
| $50,000 under $100,000 | | | | | | | | | 113 | 7,551 | 15 | - |
| $100,000 under $200,000 | (*) | (*) | - | - | (*) | (*) | (*) | - | | | | |
| $200,000 under $500,000 | 2 | 493 | - | - | - | - | - | - | - | - | - | - |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - |
| Returns under $5,000 | 2,012,319 | 5,546,952 | 50,507 | (*) | 1,886,634 | 5,867,132 | 139,120 | - | 2,681,590 | 9,330,343 | 400,181 | 7 |
| Returns $5,000 under $10,000 | 298,064 | 1,938,323 | 7,786 | - | 341,349 | 2,242,494 | 25,267 | - | 1,008,534 | 6,579,252 | 150,690 | - |
| Returns $10,000 under $15,000 | 24,496 | 282,313 | 569 | - | 18,791 | 207,654 | 1,348 | - | 52,788 | 597,037 | 8,284 | - |
| Returns $15,000 or more | 1,650 | 37,914 | 26 | (*) | 2,682 | 59,017 | 223 | (*) | 8,016 | 163,837 | 1,095 | (*) |

Footnotes at end of table

Table 3.6--ALL RETURNS: ADJUSTED GROSS INCOME AND TOTAL INCOME TAX BY SIZE OF ADJUSTED GROSS INCOME AND TOTAL INCOME TAX

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

| Size of adjusted gross income | Returns with total income tax--Continued | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Size of total income tax--Continued | | | | | | | | | | | |
| | $200 under $300 | | | | $300 under $400 | | | | $400 under $500 | | | |
| | Number of returns | Adjusted gross income | Total income tax | Additional tax for tax preference | Number of returns | Adjusted gross income | Total income tax | Additional tax for tax preference | Number of returns | Adjusted gross income | Total income tax | Additional tax for tax preference |
| | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) |
| Total | 3,530,759 | 18,112,657 | 883,585 | 35 | 3,333,664 | 19,450,160 | 1,164,994 | 27 | 3,121,320 | 20,481,844 | 1,397,586 | 20 |
| No adjusted gross income | (*) | (*) | (*) | (*) | 28 | -3,271 | 10 | 10 | (*) | (*) | (*) | (*) |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | 58,805 | 160,659 | 13,393 | (*) | (*) | (*) | (*) | - | - | - | - | - |
| $3,000 under $4,000 | 1,349,498 | 4,985,804 | 340,061 | - | 96,456 | 347,088 | 33,979 | - | 21,351 | 82,343 | 9,036 | - |
| $4,000 under $5,000 | 699,945 | 3,162,068 | 172,706 | 18 | 1,369,398 | 5,942,346 | 470,755 | 12 | 930,728 | 4,391,830 | 410,866 | - |
| $5,000 under $6,000 | 536,585 | 2,932,058 | 132,880 | - | 638,568 | 3,483,276 | 224,473 | - | 621,835 | 3,440,572 | 279,720 | - |
| $6,000 under $7,000 | 378,398 | 2,435,847 | 96,343 | - | 495,624 | 3,222,900 | 177,865 | - | 468,010 | 3,034,538 | 211,587 | - |
| $7,000 under $8,000 | 215,265 | 1,600,021 | 54,194 | - | 303,298 | 2,266,229 | 105,540 | - | 422,691 | 3,132,556 | 188,337 | - |
| $8,000 under $9,000 | 123,077 | 1,044,270 | 30,889 | - | 192,553 | 1,634,967 | 67,862 | - | 274,434 | 2,324,933 | 125,076 | - |
| $9,000 under $10,000 | 94,218 | 890,372 | 24,063 | - | 112,055 | 1,059,138 | 39,932 | - | 171,988 | 1,633,923 | 78,298 | - |
| $10,000 under $11,000 | 32,990 | 343,045 | 8,500 | - | 61,587 | 642,323 | 21,751 | - | 100,777 | 1,051,520 | 45,438 | - |
| $11,000 under $12,000 | 20,923 | 240,399 | 5,370 | - | 25,048 | 284,366 | 8,860 | - | 51,918 | 591,869 | 23,224 | - |
| $12,000 under $13,000 | 6,607 | 82,738 | 1,655 | - | 20,486 | 254,591 | 7,353 | - | 28,870 | 358,287 | 12,963 | - |
| $13,000 under $14,000 | 6,278 | 84,754 | 1,512 | - | 6,340 | 85,045 | 2,329 | - | 13,663 | 182,262 | 6,209 | - |
| $14,000 under $15,000 | 2,535 | 36,328 | 632 | - | 2,863 | 41,139 | 1,001 | - | 6,542 | 94,176 | 2,943 | - |
| $15,000 under $20,000 | 4,041 | 68,959 | 986 | - | 6,305 | 105,012 | 2,202 | - | 6,389 | 105,750 | 2,955 | - |
| $20,000 under $25,000 | 911 | 19,897 | 230 | - | 1,506 | 33,693 | 537 | - | 1,403 | 30,249 | 618 | - |
| $25,000 under $30,000 | (*) | (*) | (*) | - | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $30,000 under $50,000 | 311 | 10,727 | 72 | 8 | 848 | 29,295 | 293 | 2 | 451 | 15,147 | 196 | (*) |
| $50,000 under $100,000 | 99 | 7,415 | 24 | 5 | 113 | 8,263 | 39 | - | 128 | 8,038 | 56 | 8 |
| $100,000 under $200,000 | | | | | | | | | (*) | (*) | (*) | - |
| $200,000 under $500,000 | 1 | 230 | (1) | - | 3 | 788 | 1 | - | 1 | 376 | (1) | - |
| $500,000 under $1,000,000 | 1 | 546 | (1) | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - |
| Returns under $5,000 | 2,108,260 | 8,307,555 | 526,163 | 22 | 1,466,000 | 6,286,513 | 504,783 | 21 | 952,087 | 4,472,895 | 419,905 | 4 |
| Returns $5,000 under $10,000 | 1,347,543 | 8,902,569 | 338,369 | - | 1,742,098 | 11,666,511 | 615,671 | - | 1,958,958 | 13,566,523 | 883,018 | - |
| Returns $10,000 under $15,000 | 69,333 | 787,265 | 17,669 | - | 116,324 | 1,307,463 | 41,294 | - | 201,770 | 2,278,114 | 90,776 | - |
| Returns $15,000 or more | 5,623 | 115,269 | 1,385 | 14 | 9,242 | 189,672 | 3,246 | 5 | 8,505 | 164,313 | 3,885 | 16 |

| Size of adjusted gross income | Returns with total income tax--Continued | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Size of total income tax--Continued | | | | | | | | | | | |
| | $500 under $600 | | | | $600 under $700 | | | | $700 under $800 | | | |
| | Number of returns | Adjusted gross income | Total income tax | Additional tax for tax preference | Number of returns | Adjusted gross income | Total income tax | Additional tax for tax preference | Number of returns | Adjusted gross income | Total income tax | Additional tax for tax preference |
| | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) |
| Total | 3,004,435 | 21,650,750 | 1,650,974 | 45 | 2,939,666 | 22,977,749 | 1,906,272 | 51 | 2,671,924 | 23,000,609 | 2,003,892 | 45 |
| No adjusted gross income | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | 30 | -1,778 | 23 | 23 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | - | - | - | - | | | | |
| $1,000 under $2,000 | - | - | - | - | (*) | (*) | (*) | (*) | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | 100,691 | 470,303 | 54,753 | - | (*) | (*) | (*) | - | (*) | (*) | (*) | - |
| $5,000 under $6,000 | 965,742 | 5,164,099 | 526,498 | - | 797,753 | 4,580,729 | 509,111 | - | 35,303 | 203,022 | 25,992 | - |
| $6,000 under $7,000 | 538,803 | 3,491,757 | 294,522 | - | 523,018 | 3,405,450 | 343,016 | - | 669,900 | 4,274,282 | 500,428 | (*) |
| $7,000 under $8,000 | 505,218 | 3,779,384 | 278,790 | - | 463,373 | 3,472,853 | 302,365 | - | 479,549 | 3,575,170 | 359,834 | - |
| $8,000 under $9,000 | 377,320 | 3,189,336 | 210,981 | - | 387,736 | 3,288,918 | 252,512 | - | 454,398 | 3,832,914 | 339,909 | - |
| $9,000 under $10,000 | 208,828 | 1,980,791 | 115,329 | - | 299,808 | 2,836,692 | 194,815 | - | 411,801 | 3,882,090 | 310,148 | - |
| $10,000 under $11,000 | 124,182 | 1,296,705 | 68,553 | - | 213,985 | 2,233,199 | 139,142 | - | 254,865 | 2,675,275 | 192,131 | - |
| $11,000 under $12,000 | 88,865 | 1,017,748 | 49,275 | - | 120,034 | 1,377,090 | 78,204 | (*) | 184,725 | 2,115,096 | 139,296 | - |
| $12,000 under $13,000 | 47,375 | 588,955 | 26,174 | - | 55,885 | 696,617 | 36,272 | - | 87,806 | 1,093,049 | 65,814 | - |
| $13,000 under $14,000 | 20,181 | 271,388 | 11,222 | - | 32,568 | 438,545 | 21,392 | (*) | 47,121 | 631,610 | 35,467 | - |
| $14,000 under $15,000 | 9,561 | 138,396 | 5,342 | - | 18,916 | 271,959 | 12,369 | - | 21,025 | 302,211 | 15,846 | - |
| $15,000 under $20,000 | 10,803 | 177,015 | 5,952 | 2 | 14,718 | 237,737 | 9,675 | - | 20,217 | 331,245 | 15,201 | 2 |
| $20,000 under $25,000 | 1,559 | 34,082 | 854 | - | 1,305 | 28,250 | 843 | - | 1,952 | 42,994 | 1,437 | - |
| $25,000 under $30,000 | 548 | 15,038 | 298 | - | 992 | 26,988 | 652 | - | 668 | 17,968 | 504 | (*) |
| $30,000 under $50,000 | 352 | 14,717 | 196 | (*) | 754 | 29,104 | 492 | 29 | 248 | 8,791 | 186 | - |
| $50,000 under $100,000 | 82 | 6,777 | 46 | 13 | 170 | 11,561 | 108 | - | 71 | 4,665 | 54 | 13 |
| $100,000 under $200,000 | | | | | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $200,000 under $500,000 | 1 | 267 | 1 | - | 4 | 1,602 | 3 | 2 | 1 | 224 | 1 | 1 |
| $500,000 under $1,000,000 | - | - | - | - | 1 | 692 | 1 | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - |
| Returns under $5,000 | 105,015 | 484,294 | 56,941 | 29 | 8,641 | 39,156 | 5,297 | 17 | 2,268 | 9,346 | 1,640 | 23 |
| $5,000 under $10,000 | 2,595,911 | 17,605,367 | 1,426,120 | - | 2,471,688 | 17,584,642 | 1,601,818 | - | 2,050,951 | 15,767,479 | 1,536,310 | (*) |
| $10,000 under $15,000 | 290,164 | 3,313,192 | 160,566 | - | 441,388 | 5,017,410 | 287,379 | 2 | 595,542 | 6,817,241 | 448,555 | - |
| Returns $15,000 or more | 13,345 | 247,896 | 7,346 | 15 | 17,949 | 336,541 | 11,776 | 33 | 23,163 | 406,543 | 17,387 | 20 |

Footnotes at end of table.

Table 3.6—ALL RETURNS: ADJUSTED GROSS INCOME AND TOTAL INCOME TAX BY SIZE OF ADJUSTED GROSS INCOME AND TOTAL INCOME TAX

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

| Size of adjusted gross income | Returns with total income tax--Continued | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Size of total income tax--Continued | | | | | | | | | | | |
| | $800 under $900 | | | | $900 under $1,000 | | | | $1,000 under $1,250 | | | |
| | Number of returns | Adjusted gross income | Total income tax | Additional tax for tax preference | Number of returns | Adjusted gross income | Total income tax | Additional tax for tax preference | Number of returns | Adjusted gross income | Total income tax | Additional tax for tax preference |
| | (47) | (48) | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) |
| Total | 2,590,644 | 23,633,515 | 2,199,803 | 35 | 2,475,958 | 24,261,564 | 2,352,062 | 107 | 5,911,756 | 63,795,352 | 6,625,851 | 484 |
| No adjusted gross income | (*) | (*) | (*) | (*) | 31 | -3,340 | 30 | 30 | 280 | -7,262 | 320 | 320 |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | (*) | (*) | (*) | - | (*) | (*) | (*) | - | - | - | - | - |
| $6,000 under $7,000 | 570,931 | 3,856,736 | 481,817 | - | 26,797 | 180,365 | 25,426 | - | (*) | (*) | (*) | - |
| $7,000 under $8,000 | 350,634 | 2,663,815 | 297,080 | - | 546,978 | 4,011,462 | 517,491 | - | 570,758 | 4,405,234 | 598,602 | 31 |
| $8,000 under $9,000 | 428,832 | 3,651,065 | 365,419 | 2 | 431,155 | 3,685,593 | 408,961 | - | 876,456 | 7,394,519 | 997,925 | - |
| $9,000 under $10,000 | 457,689 | 4,339,808 | 389,331 | - | 418,237 | 3,975,195 | 398,209 | - | 854,267 | 8,152,114 | 938,389 | - |
| $10,000 under $11,000 | 303,497 | 3,185,967 | 258,476 | - | 392,886 | 4,106,303 | 373,248 | - | 1,069,538 | 11,220,165 | 1,204,846 | - |
| $11,000 under $12,000 | 230,836 | 2,646,750 | 196,447 | - | 282,324 | 3,225,237 | 268,240 | - | 931,098 | 10,713,127 | 1,052,037 | 4 |
| $12,000 under $13,000 | 122,692 | 1,526,929 | 104,274 | - | 186,611 | 2,318,438 | 178,235 | (*) | 717,565 | 8,957,187 | 816,527 | 30 |
| $13,000 under $14,000 | 58,103 | 777,392 | 49,606 | - | 100,167 | 1,347,427 | 95,646 | 13 | 429,350 | 5,765,750 | 487,432 | - |
| $14,000 under $15,000 | 38,193 | 550,047 | 32,525 | - | 40,614 | 586,668 | 38,780 | - | 230,334 | 3,326,095 | 264,487 | - |
| $15,000 under $20,000 | 21,060 | 347,486 | 17,952 | - | 45,450 | 743,123 | 43,333 | - | 217,065 | 3,534,385 | 248,691 | 2 |
| $20,000 under $25,000 | 1,272 | 27,905 | 1,073 | (*) | 1,779 | 39,847 | 1,699 | 30 | 9,385 | 201,125 | 10,475 | (*) |
| $25,000 under $30,000 | 354 | 9,743 | 302 | 4 | 411 | 11,858 | 381 | - | 2,035 | 53,694 | 2,268 | 26 |
| $30,000 under $50,000 | 373 | 12,357 | 311 | - | 374 | 12,352 | 359 | 28 | 1,200 | 47,115 | 1,361 | 22 |
| $50,000 under $100,000 | (*) | (*) | (*) | (*) | 106 | 7,702 | 102 | 4 | 180 | 11,080 | 198 | 26 |
| $100,000 under $200,000 | (*) | (*) | (*) | - | | | | | 38 | 5,457 | 43 | 19 |
| $200,000 under $500,000 | 2 | 432 | 2 | - | 5 | 1,224 | 5 | (*) | 5 | 1,715 | 6 | (*) |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - |
| Returns under $5,000 | (*) | (*) | (*) | (*) | 31 | -3,340 | 30 | 30 | 282 | -7,259 | 322 | 322 |
| Returns $5,000 under $10,000 | 1,814,193 | 14,547,338 | 1,538,776 | 2 | 1,425,200 | 11,864,725 | 1,352,004 | - | 2,303,681 | 19,965,715 | 2,537,157 | 31 |
| Returns $10,000 under $15,000 | 753,321 | 8,687,085 | 641,328 | - | 1,002,602 | 11,584,074 | 954,148 | 15 | 3,377,885 | 39,982,324 | 3,825,329 | 34 |
| Returns $15,000 or more | 23,098 | 400,769 | 19,671 | 6 | 48,125 | 816,106 | 45,879 | 63 | 229,908 | 3,854,572 | 263,042 | 97 |

| Size of adjusted gross income | Returns with total income tax--Continued | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Size of total income tax--Continued | | | | | | | | | | | |
| | $1,250 under $1,500 | | | | $1,500 under $1,750 | | | | $1,750 under $2,000 | | | |
| | Number of returns | Adjusted gross income | Total income tax | Additional tax for tax preference | Number of returns | Adjusted gross income | Total income tax | Additional tax for tax preference | Number of returns | Adjusted gross income | Total income tax | Additional tax for tax preference |
| | (59) | (60) | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) | (69) | (70) |
| Total | 4,759,753 | 58,667,437 | 6,504,650 | 182 | 3,677,684 | 50,059,519 | 5,954,611 | 228 | 2,802,217 | 42,144,407 | 5,237,087 | 193 |
| No adjusted gross income | 61 | -3,057 | 86 | 86 | 22 | -1,811 | 36 | 36 | (*) | (*) | (*) | (*) |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | (*) | (*) | (*) | (*) |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | (*) | (*) | (*) | (*) |
| $5,000 under $6,000 | - | - | - | - | (*) | (*) | (*) | (*) | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | (*) | (*) | (*) | (*) | - | - | - | - | (*) | (*) | (*) | (*) |
| $8,000 under $9,000 | 248,876 | 2,182,988 | 322,449 | - | (*) | (*) | (*) | - | - | - | - | - |
| $9,000 under $10,000 | 600,797 | 5,656,113 | 834,409 | - | 111,416 | 1,094,711 | 172,506 | 57 | (*) | (*) | (*) | (*) |
| $10,000 under $11,000 | 474,599 | 5,032,988 | 632,781 | - | 516,421 | 5,423,216 | 837,438 | - | 24,726 | 262,496 | 45,710 | - |
| $11,000 under $12,000 | 906,101 | 10,433,817 | 1,238,562 | 6 | 237,831 | 2,749,152 | 380,992 | 2 | 315,291 | 3,627,793 | 580,581 | 2 |
| $12,000 under $13,000 | 816,912 | 10,213,985 | 1,116,067 | 4 | 639,761 | 8,024,511 | 1,024,450 | 2 | 156,471 | 1,936,652 | 296,369 | - |
| $13,000 under $14,000 | 710,482 | 9,555,606 | 977,252 | - | 687,559 | 9,272,060 | 1,114,422 | - | 411,832 | 5,595,806 | 755,350 | - |
| $14,000 under $15,000 | 459,358 | 6,636,229 | 633,947 | - | 557,518 | 8,064,895 | 906,981 | - | 551,523 | 7,988,633 | 1,035,138 | - |
| $15,000 under $20,000 | 514,679 | 8,389,615 | 711,344 | 39 | 892,944 | 14,647,496 | 1,461,871 | 5 | 1,269,855 | 21,123,228 | 2,386,860 | 27 |
| $20,000 under $25,000 | 18,234 | 394,491 | 25,021 | 10 | 29,552 | 629,271 | 48,331 | - | 66,763 | 1,421,823 | 126,218 | - |
| $25,000 under $30,000 | 1,895 | 52,491 | 2,618 | 20 | 2,473 | 67,389 | 4,034 | 23 | 2,743 | 73,450 | 5,193 | 7 |
| $30,000 under $50,000 | 1,612 | 59,572 | 2,230 | (*) | 1,664 | 60,713 | 2,721 | 50 | 2,570 | 94,172 | 4,835 | 20 |
| $50,000 under $100,000 | 144 | 9,067 | 201 | 6 | 312 | 20,209 | 504 | 32 | 234 | 15,348 | 443 | 56 |
| $100,000 under $200,000 | 31 | 4,034 | 42 | 4 | 32 | 4,053 | 52 | 8 | 30 | 3,849 | 55 | 9 |
| $200,000 under $500,000 | 9 | 2,319 | 12 | 5 | 8 | 2,132 | 13 | 7 | 4 | 1,045 | 7 | 4 |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - |
| Returns under $5,000 | 61 | -3,057 | 86 | 86 | 22 | -1,811 | 36 | 36 | 32 | -1,240 | 61 | 61 |
| Returns $5,000 under $10,000 | 855,636 | 7,886,280 | 1,164,487 | (*) | 111,587 | 1,096,233 | 172,766 | 63 | (*) | (*) | (*) | (*) |
| Returns $10,000 under $15,000 | 3,367,452 | 41,872,624 | 4,598,609 | 10 | 2,639,090 | 33,533,833 | 4,264,283 | 3 | 1,459,843 | 19,411,382 | 2,713,147 | 2 |
| Returns $15,000 or more | 536,604 | 8,911,590 | 741,468 | 86 | 926,985 | 15,431,262 | 1,517,526 | 124 | 1,342,199 | 22,732,914 | 2,523,611 | 124 |

Footnotes at end of table.

Table 3.6--ALL RETURNS: ADJUSTED GROSS INCOME AND TOTAL INCOME TAX BY SIZE OF ADJUSTED GROSS INCOME AND TOTAL INCOME TAX

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

| Size of adjusted gross income | Returns with total income tax--Continued | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Size of total income tax--Continued | | | | | | | | | | | |
| | $2,000 under $2,500 | | | | $2,500 under $3,000 | | | | $3,000 under $4,000 | | | |
| | Number of returns | Adjusted gross income | Total income tax | Additional tax for tax preference | Number of returns | Adjusted gross income | Total income tax | Additional tax for tax preference | Number of returns | Adjusted gross income | Total income tax | Additional tax for tax preference |
| | (71) | (72) | (73) | (74) | (75) | (76) | (77) | (78) | (79) | (80) | (81) | (82) |
| Total | 3,909,607 | 66,048,808 | 8,691,119 | 1,023 | 2,346,607 | 45,302,463 | 6,410,773 | 479 | 2,393,827 | 53,499,178 | 8,188,317 | 1,896 |
| No adjusted gross income | 177 | -11,633 | 406 | 406 | 76 | -3,869 | 211 | 211 | 150 | -13,526 | 543 | 543 |
| $1 under $1,000 | - | - | - | - | - | - | - | - | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | - | - | - | - | (*) | (*) | (*) | (*) | - | - | - | - |
| $3,000 under $4,000 | (*) | (*) | (*) | (*) | - | - | - | - | (*) | (*) | (*) | (*) |
| $4,000 under $5,000 | - | - | - | - | (*) | (*) | (*) | (*) | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | (*) | (*) | (*) | (*) |
| $6,000 under $7,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | (*) | (*) | (*) | (*) |
| $9,000 under $10,000 | (*) | (*) | (*) | (*) | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | 17,404 | 201,673 | 36,694 | - | - | - | - | - | (*) | (*) | (*) | (*) |
| $12,000 under $13,000 | 190,975 | 2,404,173 | 399,643 | - | (*) | (*) | (*) | (*) | - | - | - | - |
| $13,000 under $14,000 | 238,410 | 3,215,318 | 530,931 | 53 | 3,836 | 51,593 | 10,305 | - | (*) | (*) | (*) | (*) |
| $14,000 under $15,000 | 333,599 | 4,859,206 | 720,651 | - | 85,415 | 1,248,657 | 222,750 | - | (*) | (*) | (*) | (*) |
| $15,000 under $20,000 | 2,757,524 | 47,200,593 | 6,154,826 | 16 | 1,459,829 | 26,356,230 | 3,963,843 | 9 | 493,212 | 9,187,877 | 1,596,884 | 110 |
| $20,000 under $25,000 | 341,744 | 7,298,278 | 780,665 | 68 | 738,624 | 15,975,838 | 2,049,630 | 39 | 1,511,780 | 33,695,785 | 5,195,541 | 150 |
| $25,000 under $30,000 | 19,862 | 529,235 | 45,143 | 14 | 49,089 | 1,301,473 | 137,334 | 3 | 345,488 | 9,191,802 | 1,241,037 | 150 |
| $30,000 under $50,000 | 8,433 | 295,240 | 19,050 | 393 | 8,801 | 306,315 | 24,110 | 75 | 38,615 | 1,276,646 | 139,533 | 194 |
| $50,000 under $100,000 | 584 | 36,373 | 1,290 | 6 | 812 | 49,364 | 2,245 | 47 | 1,370 | 86,349 | 4,784 | 126 |
| $100,000 under $200,000 | 44 | 5,796 | 98 | 34 | 102 | 12,704 | 282 | 54 | 156 | 20,776 | 543 | 126 |
| $200,000 under $500,000 | 11 | 3,011 | 25 | 9 | 13 | 3,346 | 35 | 15 | 21 | 5,908 | 71 | 25 |
| $500,000 under $1,000.000 | 1 | 545 | 2 | - | 1 | 768 | 3 | 3 | 1 | 593 | 4 | 4 |
| $1,000,000 or more | 1 | 2,002 | 2 | 2 | - | - | - | - | 1 | 3,297 | 3 | 3 |
| Returns under $5,000 | 184 | -11,613 | 420 | 420 | 82 | -3,857 | 228 | 228 | 169 | -13,489 | 616 | 616 |
| Returns $5,000 under $10,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Returns $10,000 under $15,000 | 781,216 | 10,689,322 | 1,689,590 | 53 | 89,253 | 1,300,275 | 233,060 | 3 | (*) | (*) | (*) | (*) |
| Returns $15,000 or more | 3,128,204 | 55,371,076 | 7,001,100 | 542 | 2,257,271 | 44,006,039 | 6,177,482 | 244 | 2,390,644 | 53,469,034 | 8,178,400 | 887 |

| Size of adjusted gross income | Returns with total income tax--Continued | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Size of total income tax--Continued | | | | | | | | | | | |
| | $4,000 under $5,000 | | | | $5,000 under $10,000 | | | | $10,000 under $25,000 | | | |
| | Number of returns | Adjusted gross income | Total income tax | Additional tax for tax preference | Number of returns | Adjusted gross income | Total income tax | Additional tax for tax preference | Number of returns | Adjusted gross income | Total income tax | Additional tax for tax preference |
| | (83) | (84) | (85) | (86) | (87) | (88) | (89) | (90) | (91) | (92) | (93) | (94) |
| Total | 1,035,882 | 27,655,618 | 4,596,864 | 1,486 | 1,316,465 | 46,124,591 | 8,823,922 | 8,553 | 529,660 | 31,058,566 | 7,926,361 | 26,421 |
| No adjusted gross income | 128 | -9,445 | 550 | 550 | 223 | -22,914 | 1,567 | 1,567 | 178 | -22,922 | 2,868 | 2,868 |
| $1 under $1,000 | - | - | - | - | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | - | - | - | - | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | - | - | - | - | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $3,000 under $4,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $4,000 under $5,000 | - | - | - | - | (*) | (*) | (*) | (*) | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | } 12 | 76 | 187 | 187 |
| $6,000 under $7,000 | - | - | - | - | (*) | (*) | (*) | (*) | | | | |
| $7,000 under $8,000 | (*) | (*) | (*) | (*) | - | - | - | - | | | | |
| $8,000 under $9,000 | - | - | - | - | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $9,000 under $10,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $10,000 under $11,000 | - | - | - | - | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $11,000 under $12,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | } 15 | 232 | 237 | 237 |
| $12,000 under $13,000 | - | - | - | - | (*) | (*) | (*) | (*) | | | | |
| $13,000 under $14,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | | | | |
| $14,000 under $15,000 | - | - | - | - | (*) | (*) | (*) | (*) | | | | |
| $15,000 under $20,000 | 13,072 | 253,900 | 54,582 | 132 | 480 | 9,362 | 2,633 | 415 | 49 | 823 | 711 | 689 |
| $20,000 under $25,000 | 327,748 | 7,689,321 | 1,414,853 | 156 | 29,123 | 686,866 | 156,928 | 558 | 67 | 1,523 | 954 | 866 |
| $25,000 under $30,000 | 552,977 | 14,999,958 | 2,478,113 | 20 | 279,754 | 7,870,658 | 1,558,322 | 373 | 20 | 562 | 330 | 310 |
| $30,000 under $50,000 | 139,539 | 4,559,367 | 637,906 | 147 | 974,549 | 35,633,262 | 6,837,406 | 1,514 | 153,039 | 6,966,714 | 1,753,828 | 4,961 |
| $50,000 under $100,000 | 2,214 | 134,234 | 9,932 | 241 | 31,286 | 1,805,405 | 259,024 | 2,772 | 370,278 | 23,264,138 | 6,054,550 | 10,491 |
| $100,000 under $200,000 | 166 | 21,178 | 753 | 111 | 927 | 115,502 | 7,161 | 889 | 5,652 | 679,608 | 106,646 | 3,889 |
| $200,000 under $500,000 | 20 | 6,233 | 90 | 44 | 71 | 18,256 | 540 | 143 | 312 | 84,191 | 5,458 | 1,455 |
| $500,000 under $1,000,000 | 1 | 699 | 5 | 5 | 6 | 4,452 | 45 | 41 | 21 | 13,830 | 382 | 273 |
| $1,000,000 or more | - | - | - | - | 3 | 3,434 | 20 | 8 | 2 | 69,729 | 31 | 16 |
| Returns under $5,000 | 129 | -9,442 | 555 | 555 | 239 | -22,883 | 1,676 | 1,676 | 185 | -22,907 | 2,967 | 2,967 |
| Returns $5,000 under $10,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | 16 | 112 | 247 | 246 |
| Returns $10,000 under $15,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | 19 | 243 | 257 | 257 |
| Returns $15,000 or more | 1,035,737 | 27,664,890 | 4,596,232 | 856 | 1,316,199 | 46,147,197 | 8,822,079 | 6,713 | 529,440 | 31,081,118 | 7,922,890 | 22,949 |

Footnotes at end of table.

Table 3.6--ALL RETURNS: ADJUSTED GROSS INCOME AND TOTAL INCOME TAX BY SIZE OF ADJUSTED GROSS INCOME AND TOTAL INCOME TAX

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

| Size of adjusted gross income | Returns with total income tax--Continued | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Size of total income tax--Continued | | | | | | | |
| | $25,000 under $50,000 | | | | $50,000 or more | | | |
| | Number of returns | Adjusted gross income | Total income tax | Additional tax for tax preference | Number of returns | Adjusted gross income | Total income tax | Additional tax for tax preference |
| | (95) | (96) | (97) | (98) | (99) | (100) | (101) | (102) |
| Total | 128,652 | 12,992,507 | 4,332,298 | 29,590 | 51,624 | 13,646,315 | 5,940,006 | 145,367 |
| No adjusted gross income | 62 | -23,639 | 2,129 | 2,129 | 27 | -14,036 | 3,287 | 3,287 |
| $1 under $1,000 | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | - | - | - | - |
| $2,000 under $3,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $3,000 under $4,000 | (*) | (*) | (*) | (*) | - | - | - | - |
| $4,000 under $5,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $5,000 under $6,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $6,000 under $7,000 | (*) | (*) | (*) | (*) | - | - | - | - |
| $7,000 under $8,000 | (*) | (*) | (*) | (*) | - | - | - | - |
| $8,000 under $9,000 | (*) | (*) | (*) | (*) | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | (*) | (*) | (*) | (*) | - | - | - | - |
| $11,000 under $12,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | (*) | (*) | (*) | (*) | - | - | - | - |
| $14,000 under $15,000 | (*) | (*) | (*) | (*) | - | - | - | - |
| $15,000 under $20,000 | } 18 | 421 | 606 | 590 | (*) | (*) | (*) | (*) |
| $20,000 under $25,000 | | | | | (*) | (*) | (*) | (*) |
| $25,000 under $30,000 | | | | | (*) | (*) | (*) | (*) |
| $30,000 under $50,000 | 44 | 1,804 | 1,459 | 1,259 | 12 | 468 | 979 | 961 |
| $50,000 under $100,000 | 73,654 | 6,378,939 | 2,190,234 | 7,473 | 56 | 4,494 | 4,553 | 3,837 |
| $100,000 under $200,000 | 53,889 | 6,366,987 | 2,099,523 | 12,848 | 30,196 | 4,694,952 | 1,920,903 | 17,583 |
| $200,000 under $500,000 | 921 | 233,849 | 35,996 | 3,867 | 17,730 | 5,023,031 | 2,156,133 | 41,047 |
| $500,000 under $1,000,000 | 37 | 23,905 | 1,381 | 554 | 2,582 | 1,736,548 | 807,320 | 26,022 |
| $1,000,000 or more | 7 | 10,094 | 276 | 177 | 1,010 | 2,200,657 | 1,045,939 | 51,738 |
| Returns under $5,000 | 69 | -23,619 | 2,382 | 2,382 | 29 | -14,029 | 3,446 | 3,446 |
| Returns $5,000 under $10,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Returns $10,000 under $15,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Returns $15,000 or more | 128,570 | 13,016,000 | 4,329,476 | 26,768 | 51,593 | 13,660,325 | 5,936,394 | 141,755 |

(*) Estimate is not shown separately because of the small number of returns on which it was based. However, the data are included in appropriate totals.
(1) Less than $500
NOTE: Amount detail may not add to total because of rounding.

Table 3.7—ALL RETURNS WITH TOTAL INCOME TAX: TOTAL INCOME TAX AS A PERCENT OF ADJUSTED GROSS INCOME, SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME

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

| Tax as percent of adjusted gross income, size of adjusted gross income | Number of returns | Adjusted gross income | Number of exemptions | Total deductions | Itemized deductions | | Contributions | | Interest paid | | Income subject to tax | | Foreign tax credit | | Income tax | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | | | Additional tax for tax preferences | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Total | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) |
| ALL RETURNS WITH TOTAL INCOME TAX | | | | | | | | | | | | | | | | | |
| Total | 60,869,017 | 717,415,874 | 171,143,113 | 142,768,496 | 25,708,516 | 92,017,388 | 24,687,229 | 12,761,007 | 22,897,876 | 26,127,770 | 60,865,704 | 444,612,949 | 189,557 | 193,327 | 93,576,113 | 26,619 | 216,282 |
| No adjusted gross income | 1,801 | -155,106 | 7,426 | - | - | - | - | - | - | - | - | - | - | - | 12,198 | 1,801 | 12,198 |
| $1 under $5,000 | 11,222,559 | 40,359,062 | 16,420,323 | 14,180,135 | 724,312 | 1,145,734 | 631,956 | 166,515 | 462,411 | 225,696 | 11,222,359 | 13,894,888 | (*) | (*) | 2,105,189 | 201 | 781 |
| $5,000 under $10,000 | 20,325,602 | 151,215,309 | 52,346,788 | 31,990,093 | 6,068,756 | 13,460,525 | 5,660,364 | 1,664,185 | 5,134,064 | 3,671,794 | 20,325,466 | 80,017,296 | 13,578 | 2,700 | 13,351,230 | 146 | 829 |
| $10,000 under $15,000 | 15,284,303 | 187,712,717 | 51,238,881 | 36,391,359 | 7,887,135 | 23,196,927 | 7,582,839 | 2,697,212 | 7,328,741 | 7,286,593 | 15,284,227 | 112,854,988 | 21,887 | 4,627 | 19,985,874 | 341 | 1,150 |
| $15,000 under $20,000 | 7,755,147 | 132,944,126 | 27,843,198 | 24,029,476 | 5,510,160 | 19,554,328 | 5,387,609 | 2,330,336 | 5,140,785 | 6,005,928 | 7,755,057 | 87,911,733 | 20,454 | 8,778 | 16,681,550 | 277 | 1,681 |
| $20,000 under $30,000 | 4,348,983 | 102,594,645 | 15,891,910 | 17,636,325 | 3,706,045 | 16,354,562 | 3,642,866 | 2,173,029 | 3,326,996 | 4,622,432 | 4,348,781 | 72,718,825 | 39,002 | 20,384 | 15,294,106 | 968 | 3,762 |
| $30,000 under $40,000 | 947,954 | 32,299,823 | 3,569,852 | 5,535,264 | 870,719 | 5,381,606 | 857,459 | 786,313 | 741,621 | 1,385,438 | 947,836 | 23,777,820 | 24,257 | 7,425 | 5,828,568 | 1,367 | 5,709 |
| $40,000 under $50,000 | 386,370 | 17,154,387 | 1,494,302 | 2,913,907 | 364,797 | 2,870,846 | 357,873 | 476,572 | 300,226 | 686,560 | 386,281 | 12,873,767 | 15,512 | 18,598 | 3,599,025 | 1,181 | 3,958 |
| $50,000 under $100,000 | 482,087 | 31,877,108 | 1,898,078 | 5,435,905 | 464,215 | 5,400,451 | 455,661 | 967,510 | 374,933 | 1,307,388 | 481,797 | 24,450,533 | 31,463 | 31,918 | 8,528,394 | 7,965 | 25,152 |
| $100,000 under $200,000 | 91,390 | 11,951,343 | 349,804 | 2,276,129 | 89,814 | 2,273,010 | 88,417 | 535,163 | 70,352 | 519,315 | 91,207 | 9,220,813 | 12,040 | 21,435 | 4,136,163 | 6,518 | 35,589 |
| $200,000 under $500,000 | 19,145 | 5,390,673 | 69,463 | 1,235,765 | 18,904 | 1,235,293 | 18,572 | 390,501 | 14,797 | 258,096 | 19,051 | 4,003,041 | 4,034 | 11,424 | 2,198,397 | 4,157 | 46,627 |
| $500,000 under $1,000,000 | 2,652 | 1,782,578 | 9,483 | 469,487 | 2,635 | 469,454 | 2,601 | 188,205 | 2,121 | 86,739 | 2,626 | 1,283,022 | 686 | 3,557 | 809,142 | 1,125 | 26,901 |
| $1,000,000 or more | 1,024 | 2,289,213 | 3,605 | 674,652 | 1,024 | 674,652 | 1,012 | 385,467 | 829 | 71,790 | 1,016 | 1,606,222 | 314 | 61,610 | 1,046,273 | 572 | 51,945 |
| TOTAL INCOME TAX AS A PERCENT OF ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | |
| Over 0 under 5 percent | | | | | | | | | | | | | | | | | |
| Total | 10,447,126 | 55,613,871 | 31,796,564 | 19,414,954 | 3,162,718 | 10,119,789 | 2,947,522 | 1,225,857 | 2,669,798 | 3,057,801 | 10,446,659 | 12,379,344 | 26,341 | 103,433 | 1,631,376 | 1,202 | 2,740 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $5,000 | 5,971,116 | 19,093,497 | 10,388,783 | 7,752,972 | 513,729 | 867,053 | 448,830 | 126,837 | 329,358 | 181,566 | 5,971,111 | 3,564,803 | (*) | (*) | 491,350 | (*) | (*) |
| $5,000 under $10,000 | 3,662,146 | 25,573,097 | 16,540,070 | 7,451,152 | 1,948,667 | 5,238,574 | 1,824,804 | 595,793 | 1,684,502 | 1,530,473 | 3,662,146 | 5,733,551 | 6,099 | 2,387 | 774,099 | (*) | (*) |
| $10,000 under $15,000 | 697,607 | 8,136,072 | 4,259,830 | 2,820,162 | 597,438 | 2,650,239 | 577,167 | 286,662 | 567,737 | 877,212 | 697,607 | 2,118,776 | 3,197 | 2,085 | 281,997 | - | - |
| $15,000 under $20,000 | 76,377 | 1,273,495 | 431,524 | 521,496 | 66,069 | 500,880 | 63,280 | 48,482 | 59,353 | 161,334 | 76,376 | 423,269 | 3,394 | 3,165 | 43,472 | (*) | (*) |
| $20,000 under $30,000 | 25,658 | 609,784 | 119,635 | 286,593 | 22,941 | 281,159 | 20,936 | 42,790 | 18,294 | 90,246 | 25,649 | 230,220 | 3,927 | 12,121 | 17,035 | 130 | 93 |
| $30,000 under $40,000 | 5,758 | 193,693 | 24,057 | 113,428 | 5,523 | 112,958 | 5,241 | 20,726 | 4,494 | 32,376 | 5,692 | 61,776 | 743 | 2,403 | 5,435 | 103 | 69 |
| $40,000 under $50,000 | 3,921 | 174,409 | 15,669 | 90,294 | 3,867 | 90,186 | 3,103 | 34,876 | 2,040 | 16,657 | 3,875 | 71,522 | 1,483 | 12,048 | 5,089 | 81 | 89 |
| $50,000 under $100,000 | 3,301 | 220,330 | 12,276 | 152,655 | 3,245 | 152,544 | 2,960 | 24,147 | 2,878 | 66,011 | 3,133 | 59,232 | 926 | 8,916 | 5,836 | 445 | 392 |
| $100,000 under $200,000 | 922 | 124,024 | 3,545 | 104,178 | 922 | 104,178 | 892 | 21,346 | 838 | 45,316 | 818 | 20,398 | 267 | 3,542 | 3,167 | 266 | 684 |
| $200,000 under $500,000 | 260 | 75,350 | 963 | 66,156 | 258 | 66,152 | 250 | 11,526 | 247 | 31,474 | 214 | 10,412 | 71 | 2,883 | 1,849 | 115 | 572 |
| $500,000 under $1,000,000 | 42 | 28,705 | 142 | 27,289 | 41 | 27,287 | 41 | 4,929 | 40 | 14,192 | 24 | 2,231 | 11 | 880 | 720 | 34 | 510 |
| $1,000,000 or more | 18 | 111,415 | 70 | 28,579 | 18 | 28,579 | 18 | 7,743 | 17 | 10,944 | 14 | 83,154 | 10 | 52,134 | 1,327 | 12 | 327 |
| 5 under 10 percent | | | | | | | | | | | | | | | | | |
| Total | 20,494,114 | 179,158,660 | 64,316,646 | 43,157,708 | 8,799,108 | 27,479,850 | 8,410,393 | 3,232,945 | 8,031,163 | 8,851,126 | 20,493,832 | 87,745,562 | 26,597 | 33,064 | 14,268,242 | 1,713 | 6,289 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $5,000 | 5,025,423 | 20,305,762 | 5,805,251 | 6,287,948 | 187,644 | 266,021 | 172,364 | 36,014 | 126,273 | 42,551 | 5,025,319 | 9,673,640 | (*) | (*) | 1,503,954 | (*) | (*) |
| $5,000 under $10,000 | 8,275,558 | 61,908,215 | 24,632,653 | 13,141,226 | 3,021,130 | 6,293,919 | 2,815,703 | 797,845 | 2,546,981 | 1,678,174 | 8,275,555 | 30,315,822 | 4,356 | 93 | 4,749,413 | (*) | (*) |
| $10,000 under $15,000 | 5,620,252 | 68,051,398 | 25,426,513 | 15,291,332 | 4,097,383 | 12,642,442 | 3,950,631 | 1,358,504 | 3,915,694 | 4,326,630 | 5,620,225 | 33,683,821 | 7,568 | 2,053 | 5,567,646 | } 95 | 93 |
| $15,000 under $20,000 | 1,307,057 | 21,936,135 | 7,021,150 | 5,806,375 | 1,235,096 | 5,662,559 | 1,218,781 | 634,701 | 1,199,554 | 1,942,568 | 1,307,025 | 10,848,166 | 6,016 | 4,539 | 1,865,750 | | |
| $20,000 under $30,000 | 228,708 | 5,176,757 | 1,275,452 | 1,674,377 | 221,492 | 1,659,964 | 218,044 | 212,608 | 211,206 | 552,838 | 228,701 | 2,529,008 | 4,486 | 3,454 | 443,283 | 119 | 114 |
| $30,000 under $40,000 | 22,277 | 754,273 | 97,346 | 351,428 | 21,675 | 350,224 | 20,434 | 49,307 | 18,555 | 107,861 | 22,262 | 323,211 | 2,001 | 1,731 | 58,734 | 426 | 516 |
| $40,000 under $50,000 | 6,723 | 297,820 | 26,793 | 152,872 | 6,644 | 152,715 | 6,588 | 32,115 | 6,019 | 44,503 | 6,711 | 122,721 | 444 | 2,567 | 23,473 | 73 | 103 |
| $50,000 under $100,000 | 6,523 | 422,839 | 25,286 | 232,954 | 6,451 | 232,810 | 6,267 | 53,290 | 5,401 | 76,567 | 6,506 | 166,221 | 1,191 | 7,008 | 32,666 | 450 | 774 |
| $100,000 under $200,000 | 1,269 | 163,353 | 5,004 | 109,832 | 1,269 | 109,832 | 1,263 | 29,263 | 1,167 | 37,480 | 1,232 | 49,196 | 311 | 2,492 | 12,533 | 276 | 1,273 |
| $200,000 under $500,000 | 267 | 76,381 | 994 | 61,912 | 267 | 61,912 | 262 | 16,396 | 258 | 24,903 | 245 | 13,677 | 84 | 815 | 5,700 | 130 | 1,589 |
| $500,000 under $1,000,000 | 42 | 27,486 | 153 | 23,679 | 42 | 23,679 | 42 | 5,585 | 40 | 10,410 | 39 | 3,906 | 18 | 525 | 1,964 | 25 | 641 |
| $1,000,000 or more | 15 | 38,241 | 51 | 23,773 | 15 | 23,773 | 14 | 7,317 | 15 | 6,641 | 12 | 16,173 | 5 | 7,784 | 3,126 | 12 | 1,154 |
| 10 under 15 percent | | | | | | | | | | | | | | | | | |
| Total | 22,857,299 | 293,096,392 | 58,366,016 | 52,773,907 | 9,894,587 | 32,789,229 | 9,571,070 | 4,240,055 | 9,067,035 | 9,675,989 | 22,857,193 | 196,207,529 | 44,450 | 18,553 | 36,286,229 | 2,221 | 8,329 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $5,000 | 225,931 | 959,622 | 225,978 | 137,172 | 22,867 | 10,640 | (*) | (*) | (*) | (*) | 225,928 | 656,443 | - | - | 109,135 | (*) | (*) |
| $5,000 under $10,000 | 7,995,661 | 60,071,341 | 10,781,465 | 10,896,857 | 1,068,308 | 1,897,622 | 997,488 | 267,326 | 884,871 | 455,982 | 7,995,629 | 41,095,926 | (*) | (*) | 7,262,852 | } 168 | 90 |
| $10,000 under $15,000 | 7,416,549 | 92,918,437 | 19,876,843 | 15,534,828 | 2,982,540 | 7,470,270 | 2,858,857 | 983,806 | 2,681,385 | 2,005,539 | 7,416,546 | 62,449,375 | 9,131 | 258 | 11,105,526 | | |
| $15,000 under $20,000 | 5,043,847 | 86,192,691 | 17,904,468 | 14,743,684 | 3,727,062 | 12,111,993 | 3,639,293 | 1,472,135 | 3,498,011 | 3,656,950 | 5,043,840 | 57,950,230 | 8,136 | 796 | 10,871,442 | | |
| $20,000 under $30,000 | 1,987,926 | 45,741,296 | 8,670,744 | 9,217,116 | 1,911,146 | 9,063,887 | 1,884,863 | 1,139,117 | 1,823,529 | 2,836,690 | 1,987,919 | 29,875,477 | 15,292 | 3,423 | 5,983,198 | 318 | 187 |
| $30,000 under $40,000 | 147,651 | 4,897,741 | 724,065 | 1,290,492 | 143,622 | 1,282,442 | 141,596 | 171,163 | 137,128 | 413,820 | 147,651 | 3,006,766 | 4,880 | 734 | 653,229 | 186 | 296 |
| $40,000 under $50,000 | 23,528 | 1,029,897 | 113,161 | 330,980 | 23,090 | 330,104 | 22,617 | 46,359 | 21,151 | 104,568 | 23,522 | 588,333 | 1,466 | 395 | 136,338 | 281 | 242 |
| $50,000 under $100,000 | 13,879 | 875,479 | 60,596 | 362,189 | 13,629 | 361,689 | 13,375 | 67,190 | 12,191 | 119,505 | 13,853 | 445,912 | 1,788 | 6,374 | 113,036 | 737 | 1,827 |
| $100,000 under $200,000 | 1,877 | 245,306 | 6,954 | 139,159 | 1,873 | 139,152 | 1,846 | 46,757 | 1,635 | 41,587 | 1,867 | 97,498 | 474 | 4,771 | 30,921 | 351 | 1,787 |
| $200,000 under $500,000 | 397 | 114,016 | 1,513 | 80,418 | 397 | 80,418 | 392 | 28,769 | 362 | 24,575 | 388 | 32,075 | 141 | 1,239 | 14,367 | 150 | 2,172 |
| $500,000 under $1,000,000 | 41 | 29,247 | 177 | 23,726 | 41 | 23,726 | 41 | 7,428 | 41 | 9,395 | 38 | 5,638 | 13 | 47 | 3,614 | 21 | 902 |
| $1,000,000 or more | 12 | 21,319 | 52 | 17,286 | 12 | 17,286 | 12 | 6,410 | 12 | 6,760 | 12 | 3,856 | 6 | 296 | 2,571 | 6 | 825 |

Footnote at end of table.

Table 3.7—ALL RETURNS WITH TOTAL INCOME TAX: TOTAL INCOME TAX AS A PERCENT OF ADJUSTED GROSS INCOME, SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Tax as percent of adjusted gross income, size of adjusted gross income | Number of returns | Adjusted gross income | Number of exemptions | Total deductions | Itemized deductions | | Contributions | | Interest paid | | Income subject to tax | | Foreign tax credit | | Income tax | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Total | Additional tax for tax preferences: Number of returns | Additional tax for tax preferences: Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) |
| TOTAL INCOME TAX AS PERCENT OF ADJUSTED GROSS INCOME--Continued | | | | | | | | | | | | | | | | | |
| 15 under 20 percent | | | | | | | | | | | | | | | | | |
| Total | 5,806,995 | 116,580,476 | 12,758,441 | 17,027,746 | 2,808,234 | 11,655,080 | 2,737,634 | 1,773,059 | 2,371,454 | 2,719,792 | 5,806,847 | 89,400,530 | 34,913 | 11,033 | 19,624,496 | 2,194 | 9,218 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $10,000 | 392,071 | 3,661,217 | 392,169 | 498,597 | 30,580 | 28,198 | 22,300 | 2,892 | 17,649 | 6,114 | 392,040 | 2,871,202 | - | - | 563,953 | | |
| $10,000 under $15,000 | 1,542,306 | 18,502,296 | 1,667,569 | 2,735,712 | 206,229 | 427,868 | 193,467 | 67,508 | 161,214 | 75,932 | 1,542,305 | 14,513,138 | (*) | (*) | 3,008,516 | 103 | 194 |
| $15,000 under $20,000 | 1,281,926 | 22,690,406 | 2,435,819 | 2,871,630 | 472,978 | 1,259,674 | 457,571 | 171,244 | 378,698 | 242,296 | 1,281,922 | 17,963,898 | 2,807 | 265 | 3,721,072 | | |
| $20,000 under $30,000 | 1,931,557 | 46,665,677 | 5,547,685 | 6,014,435 | 1,461,797 | 5,076,887 | 1,435,908 | 734,754 | 1,232,983 | 1,113,224 | 1,931,504 | 36,345,749 | 12,664 | 1,160 | 7,882,765 | 155 | 355 |
| $30,000 under $40,000 | 499,078 | 16,857,637 | 1,978,027 | 2,793,182 | 480,377 | 2,755,827 | 474,730 | 396,485 | 436,757 | 701,467 | 499,070 | 12,390,210 | 9,041 | 1,162 | 2,969,692 | 105 | 274 |
| $40,000 under $50,000 | 111,463 | 4,880,736 | 516,140 | 1,011,689 | 108,646 | 1,006,059 | 106,688 | 143,079 | 100,468 | 268,515 | 111,459 | 3,374,168 | 4,373 | 2,198 | 883,365 | 160 | 445 |
| $50,000 under $100,000 | 45,268 | 2,740,749 | 208,476 | 785,525 | 44,315 | 783,619 | 43,708 | 138,890 | 40,809 | 229,878 | 45,236 | 1,695,891 | 3,205 | 2,261 | 492,284 | 1,042 | 2,483 |
| $100,000 under $200,000 | 2,715 | 350,658 | 10,360 | 168,154 | 2,701 | 168,126 | 2,658 | 52,218 | 2,351 | 47,452 | 2,705 | 167,106 | 622 | 2,436 | 61,868 | 438 | 2,283 |
| $200,000 under $500,000 | 532 | 145,742 | 1,904 | 88,284 | 532 | 88,284 | 527 | 37,448 | 456 | 22,001 | 527 | 54,964 | 178 | 1,032 | 25,732 | 158 | 1,999 |
| $500,000 under $1,000,000 | 58 | 40,476 | 215 | 28,211 | 58 | 28,211 | 56 | 13,382 | 51 | 6,972 | 58 | 11,922 | 22 | 271 | 7,151 | 25 | 799 |
| $1,000,000 or more | 21 | 44,882 | 77 | 32,327 | 21 | 32,327 | 21 | 15,159 | 18 | 5,941 | 21 | 12,282 | 10 | 17 | 8,098 | 8 | 386 |
| 20 under 25 percent | | | | | | | | | | | | | | | | | |
| Total | 763,420 | 29,744,992 | 2,220,009 | 4,399,021 | 593,009 | 4,069,649 | 579,236 | 799,714 | 438,169 | 827,579 | 763,358 | 23,309,494 | 23,798 | 8,580 | 6,588,969 | 2,778 | 12,628 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $10,000 | (*) | (*) | (*) | (*) | 3,421 | 4,167 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $10,000 under $15,000 | 7,463 | 102,757 | 7,508 | 7,362 | | | (*) | (*) | (*) | (*) | 7,462 | 89,698 | - | - | 21,193 | (*) | (*) |
| $15,000 under $20,000 | 44,975 | 834,328 | 48,892 | 83,804 | 8,852 | 17,614 | 8,613 | 3,461 | 5,082 | 2,199 | 44,971 | 712,114 | (*) | (*) | 174,530 | | |
| $20,000 under $30,000 | 161,378 | 4,027,883 | 259,508 | 411,494 | 83,052 | 255,076 | 77,684 | 41,073 | 39,571 | 27,259 | 161,347 | 3,410,802 | 2,632 | 225 | 868,806 | 105 | 439 |
| $30,000 under $40,000 | 245,872 | 8,630,625 | 699,368 | 902,081 | 202,846 | 816,146 | 199,248 | 135,571 | 139,013 | 124,083 | 245,872 | 7,153,507 | 6,964 | 1,372 | 1,876,332 | 125 | 301 |
| $40,000 under $50,000 | 178,580 | 7,933,173 | 662,608 | 1,087,181 | 172,151 | 1,074,323 | 169,727 | 180,072 | 141,756 | 224,144 | 178,575 | 6,259,025 | 5,624 | 949 | 1,777,632 | 109 | 192 |
| $50,000 under $100,000 | 119,558 | 7,232,275 | 520,276 | 1,453,410 | 117,230 | 1,448,787 | 115,964 | 239,556 | 105,363 | 360,631 | 119,549 | 5,191,459 | 7,192 | 3,199 | 1,647,646 | 1,732 | 3,085 |
| $100,000 under $200,000 | 4,645 | 591,583 | 18,688 | 221,678 | 4,601 | 221,590 | 4,560 | 61,637 | 4,066 | 57,237 | 4,639 | 336,970 | 991 | 1,908 | 134,845 | 459 | 2,878 |
| $200,000 under $500,000 | 715 | 195,248 | 2,591 | 102,398 | 715 | 102,398 | 706 | 46,145 | 604 | 20,368 | 711 | 88,457 | 235 | 704 | 44,205 | 177 | 2,696 |
| $500,000 under $1,000,000 | 97 | 64,629 | 326 | 40,052 | 97 | 40,052 | 97 | 22,752 | 86 | 6,261 | 97 | 23,851 | 43 | 98 | 14,354 | 38 | 1,011 |
| $1,000,000 or more | 44 | 131,602 | 150 | 89,496 | 44 | 89,496 | 44 | 68,911 | 35 | 4,982 | 43 | 42,832 | 18 | 113 | 29,246 | 17 | 1,974 |
| 25 under 30 percent | | | | | | | | | | | | | | | | | |
| Total | 264,709 | 15,775,935 | 880,101 | 2,400,256 | 233,785 | 2,341,133 | 229,991 | 531,492 | 169,178 | 447,211 | 264,645 | 12,493,377 | 14,203 | 5,638 | 4,307,584 | 3,354 | 20,354 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $10,000 | | | | | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - | | | |
| $10,000 under $15,000 | 938 | 16,371 | 1,359 | 1,748 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - | 4,229 | 93 | 331 |
| $15,000 under $20,000 | | | | | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - | | | |
| $20,000 under $30,000 | 13,433 | 364,901 | 17,990 | 28,746 | 5,327 | 14,060 | 5,146 | 2,053 | 1,286 | 1,125 | 13,407 | 322,349 | - | - | 94,912 | | |
| $30,000 under $40,000 | 24,146 | 850,255 | 41,257 | 75,718 | 15,231 | 58,218 | 14,772 | 12,071 | 5,236 | 4,590 | 24,144 | 739,582 | (*) | (*) | 227,015 | 57 | 375 |
| $40,000 under $50,000 | 55,511 | 2,534,079 | 148,377 | 218,672 | 46,448 | 200,546 | 45,631 | 35,986 | 26,556 | 25,803 | 55,511 | 2,186,599 | 1,956 | 407 | 673,263 | 374 | 790 |
| $50,000 under $100,000 | 159,520 | 10,251,072 | 625,024 | 1,464,505 | 155,626 | 1,456,739 | 153,421 | 255,959 | 126,275 | 299,751 | 159,509 | 8,157,484 | 9,727 | 2,309 | 2,817,901 | 1,696 | 3,461 |
| $100,000 under $200,000 | 9,961 | 1,242,204 | 41,541 | 347,228 | 9,864 | 347,034 | 9,739 | 81,705 | 8,698 | 78,765 | 9,958 | 828,107 | 1,547 | 1,648 | 346,115 | 843 | 3,727 |
| $200,000 under $500,000 | 1,052 | 286,277 | 4,001 | 122,597 | 1,050 | 122,593 | 1,043 | 48,219 | 913 | 24,389 | 1,049 | 156,999 | 334 | 1,067 | 79,280 | 224 | 2,859 |
| $500,000 under $1,000,000 | 99 | 65,687 | 365 | 35,065 | 99 | 35,065 | 99 | 20,713 | 85 | 5,647 | 98 | 29,873 | 25 | 152 | 18,244 | 43 | 1,054 |
| $1,000,000 or more | 49 | 165,089 | 187 | 105,977 | 49 | 105,977 | 49 | 74,659 | 42 | 6,737 | 49 | 58,581 | 18 | 35 | 46,625 | 24 | 7,757 |
| 30 under 40 percent | | | | | | | | | | | | | | | | | |
| Total | 191,893 | 17,957,669 | 664,831 | 2,486,939 | 178,126 | 2,459,878 | 173,921 | 607,715 | 126,409 | 409,769 | 191,828 | 14,771,277 | 14,465 | 8,630 | 6,158,839 | 5,083 | 36,046 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $10,000 | | | | | | | | | | | - | - | - | - | | | |
| $10,000 under $15,000 | 23 | 333 | 135 | 262 | 23 | 262 | 23 | 60 | 19 | 110 | | | - | - | 119 | 23 | 115 |
| $15,000 under $20,000 | | | | | | | | | | | 195 | 4,492 | - | - | | | |
| $20,000 under $30,000 | 213 | 5,689 | 494 | 1,247 | 182 | 1,216 | 182 | 175 | 405 | 677 | | | - | - | 1,841 | | |
| $30,000 under $40,000 | 3,074 | 112,159 | 5,352 | 6,854 | 1,354 | 3,725 | 1,354 | 590 | | | 3,070 | 101,142 | 194 | 7 | 35,650 | 347 | 2,281 |
| $40,000 under $50,000 | 6,522 | 298,685 | 11,216 | 20,678 | 3,862 | 15,407 | 3,433 | 3,760 | 2,180 | 1,859 | 6,515 | 267,478 | | | 96,837 | 43 | 500 |
| $50,000 under $100,000 | 128,915 | 9,723,458 | 436,395 | 955,077 | 119,906 | 937,140 | 116,677 | 183,694 | 80,393 | 151,076 | 128,907 | 8,362,476 | 7,161 | 1,755 | 3,241,030 | 1,369 | 4,625 |
| $100,000 under $200,000 | 48,027 | 6,064,434 | 191,766 | 939,757 | 47,705 | 939,114 | 47,202 | 189,964 | 38,999 | 178,972 | 48,025 | 4,888,346 | 5,761 | 3,872 | 2,155,389 | 2,297 | 9,211 |
| $200,000 under $500,000 | 4,610 | 1,245,579 | 17,616 | 343,685 | 4,585 | 343,635 | 4,542 | 111,372 | 3,964 | 57,110 | 4,607 | 864,748 | 1,151 | 1,978 | 446,966 | 809 | 8,987 |
| $500,000 under $1,000,000 | 381 | 261,273 | 1,410 | 103,953 | 381 | 103,953 | 380 | 49,020 | 342 | 11,678 | 381 | 153,731 | 149 | 723 | 93,214 | 132 | 4,196 |
| $1,000,000 or more | 128 | 246,059 | 447 | 115,426 | 128 | 115,426 | 128 | 69,080 | 107 | 8,287 | 128 | 128,864 | 49 | 295 | 87,793 | 63 | 6,131 |

Footnote at end of table.

Table 3.7—ALL RETURNS WITH TOTAL INCOME TAX: TOTAL INCOME TAX AS A PERCENT OF ADJUSTED GROSS INCOME, SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Tax as percent of adjusted gross income, size of adjusted gross income | Number of returns | Adjusted gross income | Number of exemptions | Total deductions | Itemized deductions | | Contributions | | Interest paid | | Income subject to tax | | Foreign tax credit | | Income tax | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | | | Additional tax for tax preferences | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Total | Number of returns | Amount |
| TOTAL INCOME TAX AS PERCENT OF ADJUSTED GROSS INCOME—Continued | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) |
| 40 under 50 percent | | | | | | | | | | | | | | | | | |
| Total | 34,331 | 6,333,381 | 109,979 | 781,532 | 32,101 | 777,196 | 30,901 | 243,059 | 20,241 | 96,634 | 34,285 | 5,382,832 | 3,849 | 3,089 | 2,787,752 | 3,505 | 38,241 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $5,000 | | | | | | | (*) | (*) | - | - | - | - | - | - | | | |
| $5,000 under $10,000 | 51 | 695 | 201 | 849 | 51 | 849 | (*) | (*) | (*) | (*) | - | - | - | - | 295 | 51 | 288 |
| $10,000 under $15,000 | | | | | | | (*) | (*) | (*) | (*) | - | - | - | - | | | |
| $15,000 under $20,000 | | | | | | | (*) | (*) | (*) | (*) | (*) | (*) | - | - | | | |
| $20,000 under $30,000 | 38 | 912 | 140 | 584 | 38 | 584 | 38 | 133 | 48 | 355 | 57 | 1,110 | (*) | (*) | 406 | 38 | 322 |
| $30,000 under $40,000 | 32 | 1,159 | 127 | 452 | 32 | 452 | 29 | 66 | | | | | - | - | 506 | 32 | 389 |
| $40,000 under $50,000 | 86 | 3,974 | 199 | 638 | 55 | 607 | 53 | 192 | 24 | 195 | 84 | 3,185 | (*) | (*) | 1,626 | 24 | 367 |
| $50,000 under $100,000 | 4,925 | 395,544 | 9,135 | 25,217 | 3,695 | 22,837 | 3,173 | 4,011 | 1,512 | 2,458 | 4,921 | 360,869 | 261 | 88 | 167,636 | 375 | 2,946 |
| $100,000 under $200,000 | 20,826 | 2,990,511 | 69,407 | 233,717 | 19,923 | 231,924 | 19,399 | 49,598 | 12,180 | 30,463 | 20,820 | 2,669,583 | 1,966 | 701 | 1,293,912 | 1,347 | 6,758 |
| $200,000 under $500,000 | 7,412 | 2,027,420 | 27,240 | 281,853 | 7,346 | 281,721 | 7,235 | 69,705 | 5,644 | 41,454 | 7,412 | 1,681,096 | 1,337 | 1,378 | 911,380 | 1,319 | 12,018 |
| $500,000 under $1,000,000 | 732 | 483,450 | 2,680 | 109,067 | 732 | 109,067 | 725 | 43,351 | 604 | 11,807 | 731 | 367,514 | 204 | 570 | 218,335 | 229 | 5,839 |
| $1,000,000 or more | 229 | 429,716 | 850 | 129,155 | 229 | 129,155 | 229 | 75,912 | 187 | 9,447 | 229 | 299,405 | 78 | 329 | 193,656 | 90 | 9,314 |
| 50 percent or more | | | | | | | | | | | | | | | | | |
| Total | 9,130 | 3,154,499 | 30,526 | 326,437 | 6,848 | 325,589 | 6,561 | 107,112 | 4,429 | 41,871 | 7,057 | 2,923,005 | 941 | 1,306 | 1,922,626 | 4,569 | 82,431 |
| No adjusted gross income | 1,801 | -155,106 | 7,426 | - | - | - | - | - | - | - | - | - | - | - | 12,198 | 1,801 | 12,198 |
| $1 under $5,000 | 86 | 168 | 302 | 2,035 | 69 | 2,013 | 69 | 69 | 61 | 961 | (*) | (*) | - | - | 744 | 86 | 744 |
| $5,000 under $10,000 | 49 | 356 | 218 | 1,667 | 48 | 1,666 | 46 | 228 | 44 | 787 | (*) | (*) | - | - | 663 | 49 | 663 |
| $10,000 under $15,000 | 37 | 459 | 125 | 1,117 | 36 | 1,115 | 36 | 103 | 33 | 435 | (*) | (*) | - | - | 643 | 37 | 640 |
| $15,000 under $20,000 | 69 | 1,175 | 271 | 1,013 | 52 | 979 | 51 | 229 | 41 | 310 | 39 | 280 | (*) | (*) | 1,071 | 69 | 1,044 |
| $20,000 under $30,000 | 72 | 1,744 | 262 | 1,734 | 70 | 1,730 | 65 | 326 | 60 | 593 | 38 | 340 | - | - | 1,860 | 72 | 1,814 |
| $30,000 under $40,000 | 66 | 2,280 | 253 | 1,629 | 59 | 1,615 | 55 | 333 | 52 | 665 | 49 | 970 | (*) | (*) | 1,976 | 66 | 1,793 |
| $40,000 under $50,000 | 36 | 1,615 | 139 | 903 | 34 | 899 | 33 | 133 | 32 | 316 | 29 | 737 | (*) | (*) | 1,403 | 36 | 1,229 |
| $50,000 under $100,000 | 198 | 15,361 | 614 | 4,374 | 118 | 4,285 | 116 | 774 | 111 | 1,512 | 183 | 10,990 | 12 | 9 | 10,359 | 119 | 5,559 |
| $100,000 under $200,000 | 1,148 | 179,271 | 2,539 | 12,425 | 956 | 12,061 | 858 | 2,676 | 418 | 2,042 | 1,143 | 163,609 | 101 | 65 | 97,413 | 241 | 6,987 |
| $200,000 under $500,000 | 3,900 | 1,224,660 | 12,641 | 88,461 | 3,754 | 88,179 | 3,615 | 20,921 | 2,349 | 11,822 | 3,898 | 1,100,613 | 503 | 327 | 668,919 | 1,075 | 13,734 |
| $500,000 under $1,000,000 | 1,160 | 781,627 | 4,015 | 78,445 | 1,144 | 78,413 | 1,120 | 21,045 | 832 | 10,378 | 1,160 | 684,356 | 201 | 289 | 451,547 | 578 | 11,948 |
| $1,000,000 or more | 508 | 1,100,889 | 1,721 | 132,634 | 508 | 132,634 | 497 | 60,275 | 396 | 12,050 | 508 | 961,075 | 120 | 608 | 673,830 | 340 | 24,078 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Amount detail may not add to total because of rounding.

Table 3.8—RETURNS WITH TAX PREFERENCES: SELECTED SOURCES OF INCOME, TAX ITEMS, TAX PREFERENCES, AND COMPUTATION OF ADDITIONAL TAX FOR TAX PREFERENCES BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Number of returns | Adjusted gross income | Salaries and wages (gross) | | Business or profession, net profit less net loss | | Farm net profit less net loss | | Net long-term gain in excess of any short-term capital loss | | Sales of capital assets, net gain | | Dividends in adjusted gross income | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| Total | 125,582 | [1]13,399,714 | 87,216 | 3,375,656 | 31,640 | 214,007 | 14,053 | -212,801 | 111,753 | 13,963,214 | 112,624 | 7,141,301 | 97,127 | 2,265,953 |
| No adjusted gross income | 4,622 | -542,366 | 2,658 | 93,967 | 2,158 | -86,637 | 712 | -36,208 | 3,724 | 406,951 | 3,765 | 219,789 | 2,985 | 49,234 |
| $1 under $10,000 | 3,148 | 8,438 | 567 | 15,032 | 806 | -3,136 | 310 | -10,814 | 995 | 53,414 | 1,076 | 28,636 | 2,832 | 7,093 |
| $10,000 under $15,000 | 2,023 | 23,557 | 562 | 13,028 | 827 | -4,995 | 356 | -288 | 1,913 | 56,028 | 1,914 | 29,206 | 1,710 | 3,869 |
| $15,000 under $20,000 | 3,632 | 62,669 | 2,534 | 42,963 | 1,029 | -1,829 | 217 | -2,106 | 2,349 | 83,871 | 2,352 | 43,219 | 1,549 | 6,888 |
| $20,000 under $30,000 | 9,856 | 242,492 | 7,451 | 128,069 | 2,197 | 4,661 | 793 | -9,369 | 8,118 | 257,890 | 8,449 | 132,929 | 5,571 | 25,275 |
| $30,000 under $40,000 | 11,709 | 409,075 | 7,243 | 124,316 | 2,889 | 23,956 | 1,533 | -15,055 | 10,611 | 430,704 | 10,669 | 221,997 | 8,292 | 42,534 |
| $40,000 under $50,000 | 10,893 | 488,972 | 6,912 | 144,661 | 2,435 | 20,286 | 1,297 | -7,710 | 9,698 | 549,808 | 9,698 | 278,768 | 7,884 | 52,572 |
| $50,000 under $100,000 | 41,021 | 2,962,167 | 29,633 | 972,655 | 9,654 | 114,366 | 4,178 | -41,204 | 37,717 | 2,464,688 | 37,981 | 1,264,340 | 31,989 | 358,492 |
| $100,000 under $200,000 | 25,573 | 3,506,553 | 19,446 | 981,806 | 6,359 | 104,806 | 2,767 | -36,254 | 24,119 | 2,800,785 | 24,189 | 1,438,202 | 22,288 | 527,518 |
| $200,000 under $500,000 | 10,331 | 3,009,128 | 7,987 | 597,070 | 2,562 | 38,220 | 1,425 | -27,466 | 9,844 | 2,881,352 | 9,863 | 1,474,772 | 9,429 | 559,139 |
| $500,000 under $1,000,000 | 1,930 | 1,305,365 | 1,541 | 159,328 | 481 | 967 | 320 | -8,433 | 1,857 | 1,509,015 | 1,859 | 767,178 | 1,796 | 257,814 |
| $1,000,000 or more | 844 | 1,923,664 | 682 | 102,760 | 243 | 3,341 | 145 | -17,894 | 808 | 2,468,707 | 809 | 1,242,266 | 802 | 375,525 |

| Size of adjusted gross income | Interest received | | Rents net income less net loss | | Royalties net income less net loss | | Itemized deductions | | | | | | Number of returns with no taxable income |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Total | | Contributions | | Interest paid | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | |
| | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) |
| Total | 118,144 | 1,184,908 | 52,734 | -91,512 | 15,853 | 187,931 | 111,312 | 3,456,085 | 107,738 | 1,071,646 | 89,510 | 833,392 | 9,347 |
| No adjusted gross income | 4,181 | 46,989 | 2,262 | -84,199 | 696 | 3,818 | - | - | - | - | - | - | 4,622 |
| $1 under $10,000 | 1,115 | 7,869 | 659 | -5,847 | 128 | 1,500 | 680 | 10,681 | 658 | 785 | 581 | 4,577 | 2,692 |
| $10,000 under $15,000 | 1,680 | 6,396 | 1,427 | -1,580 | 64 | 819 | 1,937 | 10,592 | 1,937 | 1,297 | 770 | 2,973 | 179 |
| $15,000 under $20,000 | 3,179 | 8,452 | 1,952 | -10,775 | 832 | 3,100 | 3,255 | 18,855 | 2,802 | 2,352 | 2,719 | 6,126 | 130 |
| $20,000 under $30,000 | 9,134 | 39,490 | 4,203 | -16,420 | 933 | 931 | 7,748 | 63,086 | 7,150 | 8,157 | 5,740 | 23,556 | 408 |
| $30,000 under $40,000 | 11,542 | 46,868 | 3,770 | -15,865 | 1,203 | 7,000 | 10,091 | 101,644 | 9,277 | 15,626 | 7,850 | 36,924 | 435 |
| $40,000 under $50,000 | 10,251 | 56,623 | 3,824 | -926 | 872 | 1,384 | 10,040 | 96,364 | 9,972 | 17,482 | 8,844 | 28,379 | 99 |
| $50,000 under $100,000 | 39,417 | 280,684 | 16,958 | 9,241 | 5,132 | 37,336 | 39,407 | 647,126 | 38,386 | 126,000 | 31,794 | 197,180 | 396 |
| $100,000 under $200,000 | 24,876 | 303,967 | 11,596 | 21,054 | 3,605 | 48,120 | 25,175 | 812,065 | 24,796 | 190,793 | 20,529 | 220,435 | 237 |
| $200,000 under $500,000 | 10,054 | 226,089 | 4,741 | 16,240 | 1,820 | 46,702 | 10,217 | 759,605 | 10,032 | 236,237 | 8,380 | 181,100 | 113 |
| $500,000 under $1,000,000 | 1,885 | 82,828 | 909 | -1,778 | 384 | 15,352 | 1,918 | 359,961 | 1,894 | 139,566 | 1,601 | 72,913 | 28 |
| $1,000,000 or more | 830 | 78,654 | 433 | -659 | 184 | 21,870 | 844 | 576,107 | 834 | 333,351 | 702 | 59,229 | 8 |

Footnotes at end of table.

Table 3.8—RETURNS WITH TAX PREFERENCES: SELECTED SOURCES OF INCOME, TAX ITEMS, TAX PREFERENCES, AND COMPUTATION OF ADDITIONAL TAX FOR TAX PREFERENCES BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Income subject to tax | | Income tax before credits | Total tax credits | | Income tax after credits | | Computation of additional tax for tax preferences. Tax preferences | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | Total | Accelerated depreciation | | | | | |
| | | | | | | | | | Low-income rental housing | | Other real property | | Personal property subject to net lease | |
| | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (28) | (29) | (30) | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) |
| Total | 116,235 | 9,848,677 | 4,773,175 | 55,787 | 121,942 | 115,057 | 4,651,249 | 7,990,282 | 2,305 | 28,483 | 33,008 | 328,445 | 3,284 | 26,042 |
| No adjusted gross income | - | - | - | (*) | (*) | - | - | 295,019 | 239 | 6,789 | 2,666 | 80,898 | 118 | 2,388 |
| $1 under $10,000 | 456 | 2,133 | 373 | 200 | 74 | (*) | (*) | 37,387 | (*) | (*) | 557 | 6,240 | (*) | (*) |
| $10,000 under $15,000 | 1,844 | 9,729 | 1,612 | 1,589 | 334 | 1,693 | 1,278 | 38,809 | (*) | (*) | 165 | 2,907 | (*) | (*) |
| $15,000 under $20,000 | 3,502 | 35,039 | 6,961 | 2,073 | 435 | 3,386 | 6,526 | 52,500 | (*) | (*) | 2,194 | 7,069 | (*) | (*) |
| $20,000 under $30,000 | 9,448 | 152,210 | 32,793 | 3,689 | 1,941 | 9,273 | 30,852 | 183,493 | 178 | 2,766 | 3,338 | 22,061 | 551 | 5,528 |
| $30,000 under $40,000 | 11,274 | 265,420 | 66,352 | 4,416 | 1,507 | 11,125 | 64,845 | 295,837 | (*) | (*) | 2,321 | 25,081 | 326 | 1,375 |
| $40,000 under $50,000 | 10,794 | 340,792 | 96,477 | 4,154 | 1,864 | 10,716 | 94,613 | 309,194 | 95 | 347 | 2,124 | 12,309 | 136 | 564 |
| $50,000 under $100,000 | 40,625 | 2,103,903 | 762,000 | 18,534 | 12,825 | 40,375 | 749,175 | 1,506,399 | 688 | 7,043 | 8,507 | 54,465 | 862 | 4,669 |
| $100,000 under $200,000 | 25,336 | 2,535,797 | 1,153,861 | 13,266 | 17,341 | 25,224 | 1,136,520 | 1,619,520 | 425 | 4,809 | 6,885 | 53,143 | 682 | 4,875 |
| $200,000 under $500,000 | 10,218 | 2,144,283 | 1,186,053 | 6,117 | 13,370 | 10,183 | 1,172,683 | 1,582,145 | 191 | 2,507 | 3,268 | 41,426 | 348 | 3,911 |
| $500,000 under $1,000,000 | 1,902 | 919,184 | 574,405 | 1,190 | 5,987 | 1,893 | 568,418 | 798,600 | 40 | 1,373 | 671 | 13,485 | 91 | 1,624 |
| $1,000,000 or more | 836 | 1,340,188 | 892,289 | 557 | 66,251 | 832 | 826,039 | 1,271,377 | 14 | 486 | 312 | 9,361 | 51 | 837 |

| Size of adjusted gross income | Computation of additional tax for tax preferences—Continued. Tax preferences—Continued. Amortization | | | | | | | | Stock options | | Bad debt reserves | | Depletion | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Certified pollution control facilities | | Railroad rolling stock | | On-the-job training facilities | | Child care facilities | | | | | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (42) | (43) | (44) | (45) | (46) | (47) | (48) | (49) | (50) | (51) | (52) | (53) | (54) | (55) |
| Total | 79 | 395 | 61 | 1,015 | 1 | 7 | - | - | 6,359 | 377,512 | 2,008 | 275 | 18,003 | 240,740 |
| No adjusted gross income | (*) | (*) | (*) | (*) | - | - | - | - | (*) | (*) | (*) | (*) | 672 | 20,656 |
| $1 under $10,000 | - | - | - | - | - | - | - | - | (*) | (*) | (*) | (*) | 202 | 3,480 |
| $10,000 under $15,000 | (*) | (*) | - | - | - | - | - | - | - | - | - | - | 254 | 4,826 |
| $15,000 under $20,000 | (*) | (*) | - | - | - | - | - | - | 37 | 4,306 | - | - | 757 | 1,571 |
| $20,000 under $30,000 | - | - | - | - | - | - | - | - | | | (*) | (*) | 902 | 10,777 |
| $30,000 under $40,000 | (*) | (*) | - | - | - | - | - | - | 1,119 | 42,890 | - | - | 1,094 | 9,449 |
| $40,000 under $50,000 | (*) | (*) | (*) | (*) | - | - | - | - | 649 | 16,262 | - | - | 1,039 | 5,179 |
| $50,000 under $100,000 | 46 | 264 | (*) | (*) | - | - | - | - | 2,945 | 149,228 | (*) | (*) | 5,166 | 44,582 |
| $100,000 under $200,000 | | | 36 | 294 | - | - | - | - | 1,177 | 94,632 | (*) | (*) | 4,635 | 52,962 |
| $200,000 under $500,000 | 12 | 15 | 9 | 60 | 1 | 7 | - | - | 356 | 51,526 | 1 | 6 | 2,435 | 43,856 |
| $500,000 under $1,000,000 | 4 | 7 | 7 | 105 | - | - | - | - | 52 | 12,503 | 2 | 9 | 563 | 19,330 |
| $1,000,000 or more | 3 | 1 | 3 | 231 | - | - | - | - | 15 | 4,336 | - | - | 284 | 24,073 |

Footnotes at end of table.

Table 3.8—RETURNS WITH TAX PREFERENCES: SELECTED SOURCES OF INCOME, TAX ITEMS, TAX PREFERENCES, AND COMPUTATION OF ADDITIONAL TAX FOR TAX PREFERENCES BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Computation of additional tax for tax preferences--Continued | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Tax preferences--Continued | | | | | | Exclusion | | Tax preferences less exclusion | | Income tax deducted | | Recomputed prior-year investment credit deducted | |
| | Capital gains | | Type not specified | | Recomputed tax preference income | | | | | | | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (56) | (57) | (58) | (59) | (60) | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) | (69) |
| Total | 109,356 | 6,932,642 | 811 | 54,727 | 125,582 | 7,971,090 | 125,582 | 2,823,939 | 59,595 | 5,147,151 | 49,018 | 2,424,082 | 4,369 | 3,203 |
| No adjusted gross income | 3,419 | 182,167 | (*) | (*) | 4,622 | 279,095 | 4,622 | 105,424 | 2,491 | 173,671 | - | - | 159 | 160 |
| $1 under $10,000 | 918 | 25,603 | - | - | 3,148 | 37,115 | 3,148 | 20,057 | 395 | 17,058 | 231 | 171 | 66 | 210 |
| $10,000 under $15,000 | 1,814 | 27,225 | (*) | (*) | 2,023 | 38,749 | 2,023 | 26,309 | 384 | 12,440 | | | | |
| $15,000 under $20,000 | 2,345 | 43,102 | - | - | 3,632 | 52,482 | 3,632 | 34,545 | 292 | 17,937 | 166 | 132 | 66 | 17 |
| $20,000 under $30,000 | 7,520 | 127,395 | (*) | (*) | 9,856 | 183,336 | 9,856 | 143,170 | 1,052 | 40,166 | 674 | 1,458 | 46 | 32 |
| $30,000 under $40,000 | 10,381 | 215,270 | (*) | (*) | 11,709 | 295,507 | 11,709 | 229,542 | 2,271 | 65,965 | 2,047 | 7,087 | 204 | 81 |
| $40,000 under $50,000 | 9,513 | 273,952 | (*) | (*) | 10,893 | 309,149 | 10,893 | 244,804 | 3,603 | 64,345 | 3,343 | 21,011 | 178 | 79 |
| $50,000 under $100,000 | 37,039 | 1,227,296 | 265 | 18,904 | 41,021 | 1,506,194 | 41,021 | 978,723 | 20,108 | 527,471 | 17,512 | 209,391 | 1,243 | 581 |
| $100,000 under $200,000 | 23,951 | 1,400,365 | 94 | 8,248 | 25,573 | 1,618,922 | 25,573 | 671,824 | 17,673 | 947,098 | 15,208 | 457,269 | 1,276 | 907 |
| $200,000 under $500,000 | 9,804 | 1,433,165 | 21 | 5,667 | 10,331 | 1,581,702 | 10,331 | 289,259 | 8,753 | 1,292,443 | 7,559 | 670,151 | 812 | 662 |
| $500,000 under $1,000,000 | 1,846 | 747,992 | 4 | 2,172 | 1,930 | 798,394 | 1,930 | 55,862 | 1,783 | 742,531 | 1,573 | 405,157 | 206 | 273 |
| $1,000,000 or more | 806 | 1,229,111 | 2 | 2,942 | 844 | 1,270,446 | 844 | 24,422 | 790 | 1,246,025 | 705 | 652,256 | 113 | 202 |

| Size of adjusted gross income | Computation of additional tax for tax preferences--Continued | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Tax carryover from prior years deducted | | Tax preference income subject to tax | | Tentative tax on preferences | | Net operating loss eligible for carryover | | Net operating loss credit | | Net tentative tax for tax preferences | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (70) | (71) | (72) | (73) | (74) | (75) | (76) | (77) | (78) | (79) | (80) | (81) |
| Total | 18,877 | 509,874 | 27,075 | 2,209,991 | 27,064 | 220,988 | 937 | 204,968 | 802 | 5,108 | 26,406 | 215,880 |
| No adjusted gross income | 172 | 4,898 | 2,424 | 168,613 | 2,424 | 16,860 | 837 | 197,378 | 766 | 4,805 | 1,784 | 12,055 |
| $1 under $10,000 | 110 | 819 | 348 | 16,029 | 348 | 1,603 | - | - | - | - | 348 | 1,603 |
| $10,000 under $15,000 | 41 | 650 | 354 | 11,606 | 354 | 1,160 | - | - | - | - | 354 | 1,160 |
| $15,000 under $20,000 | 37 | 787 | 280 | 17,015 | 280 | 1,701 | (*) | (*) | (*) | (*) | 277 | 1,674 |
| $20,000 under $30,000 | 148 | 929 | 972 | 37,748 | 972 | 3,774 | (*) | (*) | (*) | (*) | 972 | 3,754 |
| $30,000 under $40,000 | 402 | 2,641 | 1,336 | 56,156 | 1,336 | 5,615 | (*) | (*) | (*) | (*) | 1,335 | 5,608 |
| $40,000 under $50,000 | 733 | 6,644 | 958 | 36,612 | 958 | 3,661 | - | - | - | - | 958 | 3,661 |
| $50,000 under $100,000 | 6,154 | 65,860 | 7,977 | 251,640 | 7,973 | 25,161 | 56 | 3,453 | (*) | (*) | 7,972 | 25,134 |
| $100,000 under $200,000 | 6,256 | 131,694 | 6,543 | 357,227 | 6,539 | 35,720 | | | (*) | (*) | 6,534 | 35,552 |
| $200,000 under $500,000 | 3,616 | 153,946 | 4,184 | 467,684 | 4,183 | 46,767 | 28 | 2,191 | 11 | 33 | 4,176 | 46,734 |
| $500,000 under $1,000,000 | 852 | 69,085 | 1,127 | 268,016 | 1,126 | 26,801 | 3 | 390 | 2 | 8 | 1,125 | 26,793 |
| $1,000,000 or more | 356 | 71,920 | 572 | 521,647 | 571 | 52,164 | 2 | 125 | 2 | 12 | 571 | 52,152 |

Footnotes at end of table.

Table 3.8--RETURNS WITH TAX PREFERENCES: SELECTED SOURCES OF INCOME, TAX ITEMS, TAX PREFERENCES, AND COMPUTATION OF ADDITIONAL TAX FOR TAX PREFERENCES BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Computation of additional tax for tax preferences--Continued | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Minimum tax deferred from prior years | | Tentative tax for tax preferences before credit | | Unused retirement income credit | | Unused credit for contributions to candidates for public office | | Additional tax for tax preferences | | | |
| | | | | | | | | | Reported on 4625 | | Reported on 1040 | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (82) | (83) | (84) | (85) | (86) | (87) | (88) | (89) | (90) | (91) | (92) | (93) |
| Total | 138 | 1,373 | 26,425 | 217,252 | 58 | 7 | 86 | 2 | 26,429 | 217,248 | 26,618 | 216,282 |
| No adjusted gross income | 63 | 352 | 1,796 | 12,407 | (*) | (*) | 65 | 2 | 1,796 | 12,405 | 1,801 | 12,198 |
| $1 under $10,000 | (*) | (*) | 348 | 1,616 | (*) | (*) | (*) | (*) | 348 | 1,615 | 347 | 1,610 |
| $10,000 under $15,000 | (*) | (*) | 355 | 1,165 | - | - | (*) | (*) | 355 | 1,165 | 341 | 1,150 |
| $15,000 under $20,000 | | | 277 | 1,681 | - | - | (*) | (*) | 277 | 1,681 | 277 | 1,681 |
| $20,000 under $30,000 | | | 972 | 3,768 | - | - | (*) | (*) | 972 | 3,768 | 968 | 3,762 |
| $30,000 under $40,000 | 17 | 95 | 1,336 | 5,665 | - | - | (*) | (*) | 1,336 | 5,665 | 1,367 | 5,709 |
| $40,000 under $50,000 | | | 958 | 3,678 | - | - | - | - | 958 | 3,678 | 1,181 | 3,958 |
| $50,000 under $100,000 | 13 | 134 | 7,973 | 25,268 | (*) | (*) | - | - | 7,973 | 25,265 | 7,965 | 25,152 |
| $100,000 under $200,000 | 18 | 94 | 6,536 | 35,646 | (*) | (*) | (*) | (*) | 6,540 | 35,649 | 6,518 | 35,589 |
| $200,000 under $500,000 | 15 | 94 | 4,177 | 46,828 | 4 | 1 | 4 | (2) | 4,177 | 46,827 | 4,156 | 46,624 |
| $500,000 under $1,000,000 | 4 | 79 | 1,125 | 26,873 | 1 | (2) | 1 | (2) | 1,125 | 26,872 | 1,125 | 26,901 |
| $1,000,000 or more | 3 | 507 | 572 | 52,659 | - | - | - | - | 572 | 52,659 | 572 | 51,945 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1] Adjusted gross income less deficit.
[2] Less than $500.
NOTE: Amount detail may not add to total because of rounding.

Table 3.9--TAX PREFERENCES AND ADDITIONAL TAX FOR TAX PREFERENCES BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Returns with tax preferences, total | | Returns with tax preferences, but no additional tax | | Returns with tax preferences and additional tax | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | With additional tax but no income tax after credits | | |
| | Number of returns | Amount of tax preferences | Number of returns | Amount of tax preferences | Number of returns | Amount of tax preferences | Amount of additional tax | Number of returns | Amount of tax preferences | Amount of additional tax |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Total | 125,582 | 7,990,282 | 98,964 | 3,097,744 | 26,618 | 4,892,537 | 216,279 | 3,889 | 482,811 | 34,166 |
| No adjusted gross income | 4,622 | 295,019 | 2,821 | 99,546 | 1,801 | 195,473 | 12,198 | 1,801 | 195,473 | 12,198 |
| $1 under $10,000 | 3,148 | 37,387 | 2,801 | 10,196 | 347 | 27,191 | 1,610 | 345 | 26,504 | 1,547 |
| $10,000 under $15,000 | 2,023 | 38,809 | 1,682 | 16,855 | 341 | 21,955 | 1,150 | 127 | 12,335 | 844 |
| $15,000 under $20,000 | 3,632 | 52,500 | 3,355 | 26,811 | 277 | 25,689 | 1,681 | 115 | 11,656 | 808 |
| $20,000 under $30,000 | 9,856 | 183,493 | 8,888 | 114,741 | 968 | 68,752 | 3,762 | 324 | 34,356 | 2,427 |
| $30,000 under $40,000 | 11,709 | 295,837 | 10,342 | 192,413 | 1,367 | 103,424 | 5,709 | 187 | 20,446 | 1,444 |
| $40,000 under $50,000 | 10,893 | 309,194 | 9,712 | 227,265 | 1,181 | 81,928 | 3,958 | 115 | 15,160 | 1,149 |
| $50,000 under $100,000 | 41,021 | 1,506,399 | 33,056 | 881,854 | 7,965 | 624,545 | 25,152 | 433 | 56,445 | 4,319 |
| $100,000 under $200,000 | 25,573 | 1,619,520 | 19,055 | 786,247 | 6,518 | 833,273 | 35,589 | 271 | 49,062 | 3,998 |
| $200,000 under $500,000 | 10,331 | 1,582,145 | 6,175 | 494,273 | 4,156 | 1,087,873 | 46,624 | 126 | 34,151 | 2,966 |
| $500,000 under $1,000,000 | 1,930 | 798,600 | 805 | 142,868 | 1,125 | 655,732 | 26,901 | 34 | 14,253 | 1,297 |
| $1,000,000 or more | 844 | 1,271,377 | 272 | 104,675 | 572 | 1,166,702 | 51,945 | 11 | 12,970 | 1,169 |

NOTE: Amount detail may not add to total because of rounding.

Table 3.10--TAX PREFERENCES OR ADDITIONAL TAX FOR TAX PREFERENCES: SELECTED TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | All returns with tax preferences | | | | | |
|---|---|---|---|---|---|---|
| | | | | | Income tax after credits | |
| | Number of returns | Adjusted gross income | Income subject to tax | Amount of preferences | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Total | 125,582 | 13,399,714 | 9,848,677 | 7,990,280 | 115,057 | 4,651,249 |
| No adjusted gross income | 4,622 | -542,365 | - | 295,019 | - | - |
| $1 under $10,000 | 3,148 | 8,438 | 2,133 | 37,387 | (*) | (*) |
| $10,000 under $15,000 | 2,023 | 23,557 | 9,729 | 38,809 | 1,693 | 1,278 |
| $15,000 under $20,000 | 3,632 | 62,669 | 35,039 | 52,500 | 3,386 | 6,526 |
| $20,000 under $30,000 | 9,856 | 242,492 | 152,210 | 183,493 | 9,273 | 30,852 |
| $30,000 under $40,000 | 11,709 | 409,075 | 265,420 | 295,837 | 11,125 | 64,845 |
| $40,000 under $50,000 | 10,893 | 488,972 | 340,792 | 309,194 | 10,716 | 94,613 |
| $50,000 under $100,000 | 41,021 | 2,962,167 | 2,103,903 | 1,506,399 | 40,375 | 749,175 |
| $100,000 under $200,000 | 25,573 | 3,506,553 | 2,535,797 | 1,619,520 | 25,224 | 1,136,520 |
| $200,000 under $500,000 | 10,331 | 3,009,128 | 2,144,283 | 1,582,145 | 10,183 | 1,172,683 |
| $500,000 under $1,000,000 | 1,930 | 1,305,365 | 919,184 | 798,600 | 1,893 | 568,418 |
| $1,000,000 or more | 844 | 1,923,664 | 1,340,188 | 1,271,377 | 832 | 826,039 |

| Size of adjusted gross income | Returns with additional tax for tax preferences | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | Income tax after credits | | |
| | Number of returns | Adjusted gross income | Income subject to tax | Amount of preferences | Number of returns | Amount | Additional tax for tax preferences |
| | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| Total | 26,619 | 4,899,448 | 3,298,619 | 4,892,537 | 22,730 | 1,771,982 | 216,282 |
| No adjusted gross income | 1,801 | -155,106 | - | 195,473 | - | - | 12,198 |
| $1 under $10,000 | 347 | 1,790 | 28 | 27,191 | 216 | 171 | 1,610 |
| $10,000 under $15,000 | 341 | 4,391 | 1,272 | 21,955 | | | 1,150 |
| $15,000 under $20,000 | 277 | 4,784 | 1,092 | 25,689 | 162 | 132 | 1,681 |
| $20,000 under $30,000 | 968 | 24,069 | 9,265 | 68,752 | 644 | 1,389 | 3,762 |
| $30,000 under $40,000 | 1,367 | 47,063 | 22,029 | 103,424 | 1,180 | 4,561 | 5,709 |
| $40,000 under $50,000 | 1,181 | 54,045 | 29,381 | 81,928 | 1,066 | 7,614 | 3,958 |
| $50,000 under $100,000 | 7,965 | 583,912 | 342,835 | 624,545 | 7,532 | 115,122 | 25,152 |
| $100,000 under $200,000 | 6,518 | 915,802 | 571,162 | 833,273 | 6,247 | 253,664 | 35,589 |
| $200,000 under $500,000 | 4,157 | 1,257,029 | 822,679 | 1,087,873 | 4,031 | 459,220 | 46,627 |
| $500,000 under $1,000,000 | 1,125 | 770,480 | 523,998 | 655,732 | 1,091 | 329,727 | 26,901 |
| $1,000,000 or more | 572 | 1,391,189 | 974,878 | 1,166,702 | 561 | 600,382 | 51,945 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Amount detail may not add to total because of rounding.

Table 3.11--RETURNS WITH ADDITIONAL TAX FOR TAX PREFERENCES: ADDITIONAL TAX FOR TAX PREFERENCES AS A PERCENT OF TOTAL INCOME TAX BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Total additional tax for tax preferences | | | Additional tax for tax preferences as a percent of total income tax | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | More than 0 under 3 percent | | | 3 under 5 percent | | | 5 under 7 percent | | | 7 under 10 percent | | |
| | Number of returns | Additional tax for tax preferences | Total income tax | Number of returns | Additional tax for tax preferences | Total income tax | Number of returns | Additional tax for tax preferences | Total income tax | Number of returns | Additional tax for tax preferences | Total income tax | Number of returns | Additional tax for tax preferences | Total income tax |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| Total | 26,619 | 216,282 | 1,988,263 | 5,319 | 7,227 | 467,089 | 3,155 | 18,006 | 452,998 | 2,193 | 17,011 | 288,310 | 2,888 | 22,074 | 263,977 |
| No adjusted gross income | 1,801 | 12,198 | 12,198 | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $10,000 | 347 | 1,610 | 1,610 | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $15,000 | 341 | 1,150 | 1,321 | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | - | - | - |
| $15,000 under $20,000 | 277 | 1,681 | 1,813 | - | - | - | - | - | - | - | - | - | - | - | - |
| $20,000 under $30,000 | 968 | 3,762 | 5,150 | (*) | (*) | (*) | - | - | - | - | - | - | (*) | (*) | (*) |
| $30,000 under $40,000 | 1,367 | 5,709 | 10,269 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $40,000 under $50,000 | 1,181 | 3,958 | 11,572 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $50,000 under $100,000 | 7,965 | 25,152 | 140,274 | 1,940 | 426 | 36,402 | 1,073 | 737 | 19,028 | 579 | 715 | 11,771 | 811 | 1,161 | 13,888 |
| $100,000 under $200,000 | 6,518 | 35,589 | 289,253 | 1,581 | 1,131 | 82,212 | 931 | 1,893 | 47,744 | 700 | 2,115 | 35,420 | 713 | 2,650 | 31,770 |
| $200,000 under $500,000 | 4,157 | 46,627 | 505,847 | 1,035 | 2,283 | 145,644 | 670 | 3,877 | 98,534 | 560 | 4,586 | 77,227 | 511 | 5,314 | 64,404 |
| $500,000 under $1,000,000 | 1,125 | 26,901 | 356,629 | 272 | 1,584 | 100,635 | 213 | 3,147 | 79,496 | 183 | 3,741 | 63,651 | 151 | 4,000 | 48,688 |
| $1,000,000 or more | 572 | 51,945 | 652,327 | 94 | 1,778 | 100,471 | 147 | 8,338 | 207,885 | 84 | 5,826 | 99,732 | 91 | 8,456 | 99,724 |

| Size of adjusted gross income | Additional tax for tax preferences as a percent of total income tax—Continued | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 10 under 15 percent | | | 15 under 20 percent | | | 20 under 50 percent | | | 50 under 100 percent | | | 100 percent | | |
| | Number of returns | Additional tax for tax preferences | Total income tax | Number of returns | Additional tax for tax preferences | Total income tax | Number of returns | Additional tax for tax preferences | Total income tax | Number of returns | Additional tax for tax preferences | Total income tax | Number of returns | Additional tax for tax preferences | Total income tax |
| | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) |
| Total | 2,283 | 24,494 | 202,779 | 1,393 | 16,214 | 93,958 | 3,117 | 39,417 | 132,249 | 2,382 | 37,674 | 52,737 | 3,889 | 34,166 | 34,166 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | 1,801 | 12,198 | 12,198 |
| $1 under $10,000 | - | - | - | - | - | - | - | - | - | (*) | (*) | (*) | 345 | 1,547 | 1,547 |
| $10,000 under $15,000 | - | - | - | - | - | - | | | | (*) | (*) | (*) | 127 | 844 | 844 |
| $15,000 under $20,000 | (*) | (*) | (*) | - | - | - | 174 | 139 | 387 | 136 | 832 | 919 | 115 | 808 | 808 |
| $20,000 under $30,000 | - | - | - | (*) | (*) | (*) | | | | 180 | 1,197 | 1,427 | 324 | 2,427 | 2,427 |
| $30,000 under $40,000 | (*) | (*) | (*) | (*) | (*) | (*) | 237 | 471 | 1,362 | 664 | 3,659 | 5,974 | 187 | 1,444 | 1,444 |
| $40,000 under $50,000 | (*) | (*) | (*) | (*) | (*) | (*) | 147 | 461 | 1,263 | 199 | 1,774 | 2,373 | 115 | 1,149 | 1,149 |
| $50,000 under $100,000 | 745 | 1,577 | 12,775 | 559 | 1,934 | 10,978 | 1,307 | 6,600 | 20,831 | 518 | 7,682 | 10,281 | 433 | 4,319 | 4,319 |
| $100,000 under $200,000 | 756 | 3,762 | 30,841 | 444 | 2,945 | 17,117 | 776 | 8,475 | 27,911 | 346 | 8,620 | 12,239 | 271 | 3,998 | 3,998 |
| $200,000 under $500,000 | 475 | 6,374 | 52,754 | 218 | 3,838 | 22,357 | 375 | 9,201 | 30,238 | 187 | 8,188 | 11,723 | 126 | 2,966 | 2,966 |
| $500,000 under $1,000,000 | 111 | 3,753 | 31,422 | 59 | 2,549 | 15,015 | 64 | 3,494 | 11,947 | 38 | 3,336 | 4,478 | 34 | 1,297 | 1,297 |
| $1,000,000 or more | 61 | 8,924 | 74,128 | 36 | 4,855 | 27,972 | 37 | 10,576 | 38,310 | 11 | 2,024 | 2,936 | 11 | 1,169 | 1,169 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals

NOTE: Amount detail may not add to total because of rounding.

Table 3.12--RETURNS WITH ADDITIONAL TAX FOR TAX PREFERENCES: TOTAL TAX PREFERENCES AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF TAX PREFERENCES AND ADDITIONAL TAX FOR TAX PREFERENCES

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

| Size of total tax preferences | Additional tax for tax preferences | | Total tax preferences | | Total income tax | Size of additional tax for tax preferences: Under $100 | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Amount | Number of returns | Amount | | Number of returns | Additional tax for tax preferences | Total tax preferences | Total income tax |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Total | 26,619 | 216,282 | 26,618 | 4,892,537 | 1,988,261 | 1,581 | 69 | 75,608 | 24,603 |
| Under $30,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $30,000 under $50,000 | 5,410 | 3,555 | 5,410 | 220,703 | 30,540 | 1,128 | 52 | 40,616 | 6,364 |
| $50,000 under $100,000 | 9,456 | 20,051 | 9,456 | 677,458 | 191,974 | 379 | 13 | 23,748 | 10,672 |
| $100,000 under $200,000 | 6,349 | 36,938 | 6,349 | 879,077 | 317,813 | 57 | 3 | 7,201 | 4,681 |
| $200,000 under $500,000 | 3,791 | 55,274 | 3,791 | 1,150,444 | 493,484 | 14 | 1 | 4,041 | 2,886 |
| $500,000 under $1,000,000 | 1,041 | 35,790 | 1,041 | 713,675 | 337,329 | - | - | - | - |
| $1,000,000 or more | 557 | 64,650 | 557 | 1,250,971 | 616,930 | - | - | - | - |

| Size of total tax preferences | Size of additional tax for tax preferences--Continued: $100 under $250 | | | | $250 under $500 | | | |
|---|---|---|---|---|---|---|---|---|
| | Number of returns | Additional tax for tax preferences | Total tax preferences | Total income tax | Number of returns | Additional tax for tax preferences | Total tax preferences | Total income tax |
| | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) |
| Total | 995 | 166 | 60,835 | 25,212 | 1,777 | 668 | 109,544 | 43,103 |
| Under $30,000 | - | - | - | - | (*) | (*) | (*) | (*) |
| $30,000 under $50,000 | 539 | 87 | 21,887 | 4,570 | 881 | 331 | 35,912 | 6,176 |
| $50,000 under $100,000 | 395 | 69 | 27,078 | 12,366 | 724 | 271 | 47,831 | 21,118 |
| $100,000 under $200,000 | 44 | 7 | 5,929 | 3,746 | 147 | 56 | 18,927 | 11,539 |
| $200,000 under $500,000 | 16 | 3 | 4,205 | 3,138 | 23 | 9 | 6,838 | 4,269 |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - |
| $1,000,000 or more | 1 | (1) | 1,736 | 1,392 | - | - | - | - |

| Size of total tax preferences | Size of additional tax for tax preferences--Continued: $500 under $750 | | | | $750 under $1,000 | | | |
|---|---|---|---|---|---|---|---|---|
| | Number of returns | Additional tax for tax preferences | Total tax preferences | Total income tax | Number of returns | Additional tax for tax preferences | Total tax preferences | Total income tax |
| | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) |
| Total | 1,603 | 992 | 96,881 | 33,066 | 1,225 | 1,062 | 86,320 | 34,138 |
| Under $30,000 | - | - | - | - | (*) | (*) | (*) | (*) |
| $30,000 under $50,000 | 764 | 464 | 31,579 | 4,133 | 425 | 360 | 17,662 | 1,720 |
| $50,000 under $100,000 | 740 | 467 | 48,438 | 18,427 | 626 | 551 | 41,951 | 16,079 |
| $100,000 under $200,000 | 85 | 52 | 11,121 | 6,615 | 141 | 123 | 18,684 | 10,448 |
| $200,000 under $500,000 | 13 | 8 | 3,734 | 2,428 | 23 | 20 | 6,233 | 4,491 |
| $500,000 under $1,000,000 | - | - | - | - | 3 | 3 | 1,651 | 1,376 |
| $1,000,000 or more | 1 | 1 | 2,009 | 1,463 | - | - | - | - |

| Size of total tax preferences | Size of additional tax for tax preferences--Continued: $1,000 under $1,500 | | | | $1,500 under $2,500 | | | |
|---|---|---|---|---|---|---|---|---|
| | Number of returns | Additional tax for tax preferences | Total tax preferences | Total income tax | Number of returns | Additional tax for tax preferences | Total tax preferences | Total income tax |
| | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) |
| Total | 2,763 | 3,429 | 182,197 | 64,430 | 3,334 | 6,548 | 286,411 | 111,951 |
| Under $30,000 | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | 1,340 | 1,656 | 57,362 | 6,445 | 326 | 581 | 15,393 | 1,108 |
| $50,000 under $100,000 | 1,118 | 1,386 | 74,490 | 25,695 | 2,328 | 4,597 | 162,088 | 45,370 |
| $100,000 under $200,000 | 257 | 327 | 34,752 | 20,978 | 576 | 1,155 | 75,471 | 41,866 |
| $200,000 under $500,000 | 43 | 54 | 12,445 | 8,772 | 92 | 190 | 25,252 | 17,182 |
| $500,000 under $1,000,000 | 5 | 6 | 3,148 | 2,540 | 10 | 21 | 5,958 | 4,439 |
| $1,000,000 or more | - | - | - | - | 2 | 4 | 2,249 | 1,986 |

| Size of total tax preferences | Size of additional tax for tax preferences--Continued: $2,500 under $5,000 | | | | $5,000 under $10,000 | | | |
|---|---|---|---|---|---|---|---|---|
| | Number of returns | Additional tax for tax preferences | Total tax preferences | Total income tax | Number of returns | Additional tax for tax preferences | Total tax preferences | Total income tax |
| | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) |
| Total | 4,542 | 16,711 | 516,319 | 207,074 | 4,072 | 28,686 | 690,728 | 283,643 |
| Under $30,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $30,000 under $50,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $50,000 under $100,000 | 2,548 | 9,195 | 197,453 | 36,664 | 593 | 3,425 | 53,962 | 5,482 |
| $100,000 under $200,000 | 1,633 | 6,133 | 214,985 | 99,211 | 2,520 | 17,970 | 342,791 | 96,103 |
| $200,000 under $500,000 | 335 | 1,296 | 91,177 | 61,429 | 882 | 6,719 | 245,685 | 146,915 |
| $500,000 under $1,000,000 | 17 | 61 | 11,007 | 8,416 | 72 | 534 | 44,385 | 32,342 |
| $1,000,000 or more | 1 | 4 | 1,432 | 1,181 | 3 | 22 | 3,846 | 2,785 |

Table 3.12--RETURNS WITH ADDITIONAL TAX FOR TAX PREFERENCES: TOTAL TAX PREFERENCES AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF TAX PREFERENCES AND ADDITIONAL TAX FOR TAX PREFERENCES--Continued

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

| Size of total tax preferences | Size of additional tax for tax preferences--Continued | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | $10,000 under $20,000 | | | | $20,000 or more | | | |
| | Number of returns | Additional tax for tax preferences | Total tax preferences | Total income tax | Number of returns | Additional tax for tax preferences | Total tax preferences | Total income tax |
| | (42) | (43) | (44) | (45) | (46) | (47) | (48) | (49) |
| Total | 2,488 | 34,786 | 720,020 | 307,909 | 2,239 | 123,164 | 2,067,673 | 853,130 |
| Under $30,000 | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | - | - | - | - | - | - | - | - |
| $50,000 under $100,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $100,000 under $200,000 | 884 | 10,981 | 148,325 | 22,460 | 5 | 133 | 889 | 166 |
| $200,000 under $500,000 | 1,391 | 20,504 | 415,271 | 176,137 | 959 | 26,471 | 335,563 | 65,837 |
| $500,000 under $1,000,000 | 183 | 2,845 | 115,955 | 80,627 | 751 | 32,320 | 531,572 | 207,590 |
| $1,000,000 or more | 26 | 405 | 40,125 | 28,611 | 523 | 64,214 | 1,199,575 | 579,511 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Less than $500.
NOTE: Amount detail may not add to total because of rounding.

Table 3.13--RETURNS WITH NET GAIN FROM SALES OF CAPITAL ASSETS AND WITH REGULAR TAX COMPUTATION OR ALTERNATIVE TAX COMPUTATION: GAINS AND LOSSES BY TYPE, BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Returns with regular tax computation only[1] | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Net gain from sales of capital assets | Short-term capital gains and losses | | | | | | Long-term capital gains and losses | | | | | |
| | | | Capital loss carryover | | Net capital gain (after carryover) | | Net capital loss (after carryover) | | Capital loss carryover | | Net capital gain (after carryover) | | Net capital loss (after carryover) | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| Total | 5,913,434 | 15,237,726 | 28,384 | 131,326 | 577,250 | 851,681 | 193,322 | 433,878 | 86,903 | 298,204 | 5,702,044 | 29,401,943 | 67,581 | 97,001 |
| Under $5,000 | 471,320 | 313,294 | (*) | (*) | 26,338 | 18,170 | 4,438 | 893 | (*) | (*) | 459,590 | 591,284 | - | - |
| $5,000 under $10,000 | 1,303,201 | 1,369,780 | (*) | (*) | 68,637 | 60,637 | 11,746 | 7,448 | 4,704 | 5,333 | 1,274,633 | 2,630,620 | 5,285 | 2,234 |
| $10,000 under $15,000 | 1,355,552 | 1,602,456 | 1,699 | 7,132 | 95,440 | 65,975 | 32,380 | 22,392 | 9,791 | 17,581 | 1,316,378 | 3,105,729 | 9,360 | 4,964 |
| $15,000 under $20,000 | 1,038,548 | 1,452,216 | 6,063 | 17,389 | 112,064 | 94,732 | 26,788 | 32,309 | 12,735 | 30,353 | 993,325 | 2,765,007 | 14,807 | 8,704 |
| $20,000 under $25,000 | 642,412 | 1,193,458 | 3,365 | 8,012 | 85,906 | 121,963 | 24,474 | 24,128 | 14,787 | 31,812 | 609,243 | 2,210,336 | 14,203 | 21,502 |
| $25,000 under $30,000 | 354,038 | 934,734 | 2,594 | 14,094 | 51,133 | 64,896 | 18,772 | 27,424 | 8,121 | 16,018 | 336,911 | 1,783,954 | 6,875 | 8,363 |
| $30,000 under $50,000 | 517,896 | 2,304,857 | 6,153 | 27,294 | 90,389 | 197,336 | 42,338 | 94,710 | 19,661 | 66,619 | 493,050 | 4,365,663 | 10,435 | 27,854 |
| $50,000 under $100,000 | 198,341 | 2,157,396 | 4,647 | 26,312 | 40,163 | 141,446 | 25,404 | 103,345 | 13,237 | 75,102 | 188,376 | 4,167,844 | 5,546 | 16,258 |
| $100,000 under $200,000 | 24,378 | 1,223,693 | 877 | 12,640 | 5,494 | 49,967 | 4,656 | 44,776 | 2,192 | 30,673 | 23,019 | 2,402,910 | 909 | 5,336 |
| $200,000 under $500,000 | 6,235 | 1,149,369 | 306 | 8,716 | 1,358 | 23,166 | 1,770 | 41,681 | 572 | 16,019 | 6,028 | 2,297,104 | 146 | 1,507 |
| $500,000 under $1,000.000 | 1,052 | 568,938 | 63 | 1,772 | 232 | 8,515 | 368 | 11,828 | 112 | 3,575 | 1,033 | 1,133,121 | 12 | 223 |
| $1,000,000 or more | 461 | 967,535 | 25 | 771 | 96 | 4,878 | 188 | 22,944 | 58 | 4,264 | 458 | 1,948,371 | 3 | 56 |

| Size of adjusted gross income | Returns with regular tax computation only[1]--Continued | | | | | | | | | | Returns with alternative tax computation [2] | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Long-term capital gains and losses--Continued | | Income subject to tax | Income tax before credits | Tax preferences | | | | Additional tax for tax preferences | | Number of returns | Net gain from sales of capital assets | Short term capital gains and losses | |
| | Net long-term capital gain in excess of any short-term capital loss | | | | Total | | Capital gains | | | | | | Capital loss carryover | |
| | Number of returns | Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | | Number of returns | Amount |
| | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| Total | 5,702,044 | 28,968,062 | 73,572,682 | 18,402,106 | 82,018 | 5,679,601 | 79,215 | 5,243,310 | 20,942 | 170,812 | 95,894 | 1,883,528 | 2,885 | 21,679 |
| Under $5,000 | 459,590 | 590,389 | 515,055 | 77,136 | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | - |
| $5,000 under $10,000 | 1,274,633 | 2,623,175 | 4,831,479 | 805,000 | 453 | 4,043 | 380 | 2,920 | (*) | (*) | - | - | - | - |
| $10,000 under $15,000 | 1,316,378 | 3,083,336 | 10,227,748 | 1,848,719 | 1,735 | 23,573 | 1,635 | 18,516 | 156 | 519 | - | - | - | - |
| $15,000 under $20,000 | 993,325 | 2,732,698 | 12,125,396 | 2,362,333 | 2,228 | 40,290 | 2,222 | 34,498 | 186 | 1,035 | - | - | - | - |
| $20,000 under $25,000 | 609,243 | 2,186,208 | 10,122,059 | 2,115,983 | 4,820 | 67,755 | 3,868 | 58,140 | 225 | 794 | - | - | - | - |
| $25,000 under $30,000 | 336,911 | 1,756,530 | 7,038,625 | 1,585,218 | 3,242 | 67,735 | 3,213 | 51,845 | 250 | 904 | - | - | - | - |
| $30,000 under $50,000 | 493,050 | 4,270,953 | 14,501,753 | 3,825,443 | 20,101 | 557,439 | 19,633 | 471,066 | 2,277 | 7,712 | 1,271 | 3,356 | - | - |
| $50,000 under $100,000 | 188,376 | 4,064,498 | 9,489,766 | 3,253,152 | 30,722 | 1,219,757 | 29,790 | 1,071,921 | 7,222 | 20,810 | 50,817 | 371,848 | 1,113 | 4,586 |
| $100,000 under $200,000 | 23,019 | 2,358,133 | 2,273,244 | 1,029,998 | 12,317 | 1,079,568 | 12,133 | 1,000,031 | 5,750 | 29,710 | 34,029 | 574,466 | 1,344 | 8,495 |
| $200,000 under $500,000 | 6,028 | 2,255,423 | 1,238,197 | 696,836 | 4,978 | 1,115,515 | 4,931 | 1,059,078 | 3,557 | 40,797 | 8,203 | 423,249 | 344 | 5,051 |
| $500,000 under $1,000,000 | 1,033 | 1,121,293 | 484,663 | 308,184 | 980 | 563,355 | 971 | 546,778 | 888 | 23,187 | 1,152 | 215,021 | 55 | 1,799 |
| $1,000,000 or more | 458 | 1,925,426 | 724,697 | 494,104 | 440 | 940,075 | 437 | 928,041 | 421 | 45,259 | 422 | 295,588 | 29 | 1,748 |

Footnotes at end of table.

Table 3.13--RETURNS WITH NET GAIN FROM SALES OF CAPITAL ASSETS AND WITH REGULAR TAX COMPUTATION OR ALTERNATIVE TAX COMPUTATION: GAINS AND LOSSES BY TYPE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Returns with alternative tax computation[2] | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Short-term capital gains and losses--Continued | | | | Long-term capital gains and losses--Continued | | | | | One-half excess net long-term capital gain | | | | Taxable income |
| | Net capital gain (after carryover) | | Net capital loss (after carryover) | | Capital loss carryover | | Long-term gains from certain binding contracts, distributions, and installment sales | | Net capital gain (after carryover) | Total | Subject to tax at | | | |
| | | | | | | | | | | | 50 percent rate | Regular rates | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | | | Number of returns | Amount | |
| | (29) | (30) | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) |
| Total | 15,511 | 75,965 | 17,324 | 92,492 | 8,214 | 68,519 | 2,546 | 367,210 | 3,707,664 | 3,615,172 | 987,882 | 14,849 | 791,123 | 10,021,008 |
| Under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $10,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $15,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $20,000 under $25,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $25,000 under $30,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | - | - | (*) | (*) | (*) | (*) | - | - | 6,722 | 6,713 | 3,356 | - | - | 52,234 |
| $50,000 under $100,000 | 7,561 | 20,326 | 7,595 | 20,986 | 3,923 | 18,938 | 525 | 20,827 | 724,054 | 703,068 | 323,080 | 2,802 | 18,073 | 3,310,275 |
| $100,000 under $200,000 | 5,987 | 26,326 | 7,217 | 41,108 | 3,260 | 26,878 | 1,186 | 93,994 | 1,137,405 | 1,096,297 | 394,187 | 7,255 | 139,030 | 3,634,216 |
| $200,000 under $500,000 | 1,618 | 19,507 | 2,028 | 20,186 | 801 | 13,874 | 642 | 113,714 | 827,673 | 807,488 | 172,742 | 3,735 | 228,062 | 1,794,196 |
| $500,000 under $1,000,000 | 243 | 7,259 | 330 | 6,395 | 119 | 3,878 | 137 | 63,489 | 421,919 | 415,524 | 50,509 | 744 | 156,987 | 593,208 |
| $1,000,000 or more | 102 | 2,547 | 123 | 3,809 | 49 | 4,894 | 56 | 75,186 | 589,891 | 586,082 | 44,008 | 313 | 248,971 | 636,879 |

| Size of adjusted gross income | Returns with alternative tax computation[2]--Continued | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Income subject to tax | | | Income tax before credits | Tax preferences | | | | Additional tax for tax preferences | |
| | | | | | Total | | Capital gains | | | |
| | At regular rates | At maximum rate on earned income | At capital gains tax rates | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (43) | (44) | (45) | (46) | (47) | (48) | (49) | (50) | (51) | (52) |
| Total | 7,747,918 | 1,286,342 | 987,882 | 4,681,316 | 24,551 | 1,558,242 | 24,338 | 1,325,653 | 1,290 | 13,605 |
| Under $5,000 | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $10,000 | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $15,000 | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | - | - | - | - | - | - | - |
| $20,000 under $25,000 | - | - | - | - | - | - | - | - | - | - |
| $25,000 under $30,000 | - | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | 48,878 | - | 3,356 | 19,396 | - | - | - | - | - | - |
| $50,000 under $100,000 | 2,813,727 | 173,470 | 323,080 | 1,286,568 | 6,902 | 159,426 | 6,815 | 125,712 | 58 | 304 |
| $100,000 under $200,000 | 2,642,746 | 597,300 | 394,187 | 1,638,227 | 11,656 | 456,955 | 11,558 | 371,912 | 433 | 2,375 |
| $200,000 under $500,000 | 1,268,055 | 353,587 | 172,742 | 964,050 | 4,780 | 412,001 | 4,757 | 348,754 | 455 | 2,925 |
| $500,000 under $1,000,000 | 457,758 | 85,665 | 50,509 | 361,047 | 852 | 215,691 | 847 | 189,904 | 205 | 2,475 |
| $1,000,000 or more | 516,754 | 76,320 | 44,008 | 412,028 | 361 | 314,169 | 361 | 289,371 | 139 | 5,526 |

(*)Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]Includes returns with income averaging, prior-year delinquent returns using the regular method, and returns with maximum tax on earned income not also having an alternative tax computation.

[2]Includes those returns with maximum tax on earned income also having an alternative tax computation.

NOTE: Amount detail may not add to total because of rounding.

Table 3.14--RETURNS WITH MAXIMUM TAX ON EARNED INCOME: ADJUSTED GROSS INCOME, EARNED NET INCOME, TAXABLE INCOME, AND INCOME TAX BEFORE CREDITS BY SIZE OF TAXABLE INCOME

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

| | Total | | Size of taxable income | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | $38,000 under $52,000 | | $52,000 under $70,000 | | $70,000 under $100,000 | | $100,000 under $200,000 | | $200,000 or more | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| ALL RETURNS | | | | | | | | | | | | |
| Total returns | 88,085 | - | 1,825 | - | 27,365 | - | 32,455 | - | 22,207 | - | 4,233 | - |
| Adjusted gross income | 88,085 | 10,788,918 | 1,825 | 109,367 | 27,365 | 2,129,577 | 32,455 | 3,269,053 | 22,207 | 3,465,641 | 4,233 | 1,815,280 |
| Earned income | 88,085 | 9,835,006 | 1,825 | 112,363 | 27,365 | 2,196,897 | 32,455 | 3,159,949 | 22,207 | 3,049,828 | 4,233 | 1,315,969 |
| Deductions from earned income | 33,583 | 454,645 | 623 | 3,537 | 11,658 | 105,795 | 12,557 | 162,022 | 7,552 | 128,016 | 1,193 | 55,275 |
| Earned net income | 88,085 | 9,380,361 | 1,825 | 108,826 | 27,365 | 2,091,103 | 32,455 | 2,997,926 | 22,207 | 2,921,812 | 4,233 | 1,260,694 |
| Taxable income | 88,085 | 8,919,512 | 1,825 | 83,452 | 27,365 | 1,693,374 | 32,455 | 2,688,437 | 22,207 | 2,901,503 | 4,233 | 1,552,745 |
| Earned taxable income: | | | | | | | | | | | | |
| Total | 88,085 | 7,477,409 | 1,825 | 79,369 | 27,365 | 1,609,686 | 32,455 | 2,408,792 | 22,207 | 2,374,046 | 4,233 | 1,005,516 |
| Subject to regular rates | 88,085 | 4,483,792 | 1,825 | 69,350 | 27,365 | 1,393,286 | 32,455 | 1,664,434 | 22,207 | 1,140,456 | 4,233 | 216,266 |
| Subject to maximum tax rate on earned income | 88,085 | 2,993,617 | 1,825 | 10,019 | 27,365 | 216,400 | 32,455 | 744,358 | 22,207 | 1,233,590 | 4,233 | 789,250 |
| Other taxable income: | | | | | | | | | | | | |
| Total | 71,580 | 1,442,103 | 1,244 | 4,083 | 20,126 | 83,688 | 26,970 | 279,646 | 19,432 | 527,457 | 3,808 | 547,229 |
| Tax preference offset | 3,190 | 76,818 | - | - | 141 | 710 | 474 | 3,830 | 1,638 | 26,385 | 937 | 45,893 |
| Unearned taxable income | 71,059 | 1,365,284 | 1,244 | 4,083 | 20,049 | 82,979 | 26,851 | 275,816 | 19,215 | 501,072 | 3,700 | 501,335 |
| Subject to regular rates | 68,065 | 1,245,465 | 1,148 | 3,419 | 18,975 | 69,109 | 25,559 | 218,712 | 18,672 | 436,179 | 3,711 | 518,047 |
| Subject to capital gains rate | 35,817 | 196,642 | 408 | 665 | 8,824 | 14,581 | 13,215 | 60,935 | 11,004 | 91,279 | 2,366 | 29,181 |
| Income tax before credits: | | | | | | | | | | | | |
| Generated at all rates | 88,085 | 3,940,678 | 1,825 | 31,096 | 27,365 | 636,253 | 32,455 | 1,104,471 | 22,207 | 1,328,447 | 4,233 | 840,411 |
| Generated at regular rates: | | | | | | | | | | | | |
| Total | 88,085 | 2,347,193 | 1,825 | 25,774 | 27,365 | 520,995 | 32,455 | 702,377 | 22,207 | 666,772 | 4,233 | 431,275 |
| On earned taxable income | 88,085 | 1,556,004 | 1,825 | 23,800 | 27,365 | 483,423 | 32,455 | 577,813 | 22,207 | 395,910 | 4,233 | 75,057 |
| On other taxable income | 68,065 | 791,189 | 1,148 | 1,975 | 18,975 | 37,572 | 25,559 | 124,563 | 18,672 | 270,862 | 3,711 | 356,217 |
| Generated at capital gains rate | 35,817 | 98,317 | 408 | 332 | 8,824 | 7,290 | 13,215 | 30,466 | 11,004 | 45,638 | 2,366 | 14,590 |
| Generated at maximum tax rate on earned income | 88,085 | 1,495,309 | 1,825 | 4,992 | 27,365 | 108,000 | 32,455 | 371,659 | 22,207 | 616,069 | 4,233 | 394,590 |
| JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES | | | | | | | | | | | | |
| Total returns | 81,183 | - | - | - | 25,244 | - | 30,796 | - | 21,185 | - | 3,958 | - |
| Adjusted gross income | 81,183 | 10,057,724 | - | - | 25,244 | 1,971,816 | 30,796 | 3,101,864 | 21,185 | 3,305,323 | 3,958 | 1,678,721 |
| Earned income | 81,183 | 9,169,952 | - | - | 25,244 | 2,042,227 | 30,796 | 2,996,859 | 21,185 | 2,912,477 | 3,958 | 1,218,388 |
| Deductions from earned income | 31,287 | 417,727 | - | - | 10,933 | 99,226 | 11,982 | 146,294 | 7,222 | 120,525 | 1,150 | 51,682 |
| Earned net income | 81,183 | 8,752,225 | - | - | 25,244 | 1,943,001 | 30,796 | 2,850,566 | 21,185 | 2,791,952 | 3,958 | 1,166,706 |
| Taxable income | 81,183 | 8,327,521 | - | - | 25,244 | 1,567,506 | 30,796 | 2,550,906 | 21,185 | 2,768,453 | 3,958 | 1,440,656 |
| Earned taxable income: | | | | | | | | | | | | |
| Total | 81,183 | 6,993,042 | - | - | 25,244 | 1,494,962 | 30,796 | 2,291,608 | 21,185 | 2,270,423 | 3,958 | 936,049 |
| Subject to regular rates | 81,183 | 4,221,516 | - | - | 25,244 | 1,312,688 | 30,796 | 1,601,392 | 21,185 | 1,101,620 | 3,958 | 205,816 |
| Subject to maximum tax rate on earned income | 81,183 | 2,771,526 | - | - | 25,244 | 182,274 | 30,796 | 690,216 | 21,185 | 1,168,803 | 3,958 | 730,233 |
| Other taxable income: | | | | | | | | | | | | |
| Total | 66,233 | 1,334,479 | - | - | 18,445 | 72,544 | 25,677 | 259,298 | 18,549 | 498,030 | 3,562 | 504,607 |
| Tax preference offset | 3,015 | 71,543 | - | - | 141 | 710 | 439 | 3,398 | 1,559 | 25,084 | 876 | 42,352 |
| Unearned taxable income | 65,732 | 1,262,936 | - | - | 18,368 | 71,834 | 25,561 | 255,900 | 18,341 | 472,947 | 3,462 | 462,255 |
| Subject to regular rates | 62,901 | 1,148,041 | - | - | 17,316 | 59,103 | 24,291 | 201,426 | 17,823 | 410,342 | 3,471 | 477,171 |
| Subject to capital gains rate | 33,784 | 186,442 | - | - | 8,270 | 13,443 | 12,708 | 57,873 | 10,577 | 87,689 | 2,229 | 27,437 |
| Income tax before credits: | | | | | | | | | | | | |
| Generated at all rates | 81,183 | 3,669,834 | - | - | 25,244 | 585,146 | 30,796 | 1,043,152 | 21,185 | 1,263,544 | 3,958 | 777,991 |
| Generated at regular rates: | | | | | | | | | | | | |
| Total | 81,183 | 2,192,353 | - | - | 25,244 | 487,478 | 30,796 | 669,619 | 21,185 | 636,036 | 3,958 | 399,220 |
| On earned taxable income | 81,183 | 1,466,165 | - | - | 25,244 | 455,907 | 30,796 | 556,176 | 21,185 | 382,601 | 3,958 | 71,481 |
| On other taxable income | 62,901 | 726,188 | - | - | 17,316 | 31,572 | 24,291 | 113,443 | 17,823 | 253,435 | 3,471 | 327,739 |
| Generated at capital gains rate | 33,784 | 93,217 | - | - | 8,270 | 6,721 | 12,708 | 28,935 | 10,577 | 43,843 | 2,229 | 13,718 |
| Generated at maximum tax rate on earned income | 81,183 | 1,384,393 | - | - | 25,244 | 90,979 | 30,796 | 344,629 | 21,185 | 583,697 | 3,958 | 365,088 |

Footnotes at end of table.

Table 3.14 --RETURNS WITH MAXIMUM TAX ON EARNED INCOME: ADJUSTED GROSS INCOME, EARNED NET INCOME, TAXABLE INCOME, AND INCOME TAX BEFORE CREDITS BY SIZE OF TAXABLE INCOME--Continued

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

| | Total | | Size of taxable income | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | $38,000 under $52,000 | | $52,000 under $70,000 | | $70,000 under $100,000 | | $100,000 under $200,000 | | $200,000 or more | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| RETURNS OF HEADS OF HOUSEHOLDS | | | | | | | | | | | | |
| Total | 1,799 | - | 433 | - | 640 | - | 391 | - | 260 | - | 75 | - |
| Adjusted gross income | 1,799 | 199,365 | 433 | 26,436 | 640 | 48,588 | 391 | 40,853 | 260 | 40,391 | 75 | 43,096 |
| Earned income | 1,799 | 190,350 | 433 | 27,904 | 640 | 46,587 | 391 | 39,449 | 260 | 37,375 | 75 | 39,034 |
| Deductions from earned income | 595 | 8,433 | 144 | 622 | 199 | 2,095 | 136 | 1,833 | 103 | 2,364 | 13 | 1,518 |
| Earned net income | 1,799 | 181,917 | 433 | 27,281 | 640 | 44,492 | 391 | 37,616 | 260 | 35,012 | 75 | 37,516 |
| Taxable income | 1,799 | 158,174 | 433 | 19,364 | 640 | 38,076 | 391 | 32,495 | 260 | 33,411 | 75 | 34,828 |
| Earned taxable income: | | | | | | | | | | | | |
| Total | 1,799 | 137,051 | 433 | 18,675 | 640 | 33,995 | 391 | 29,036 | 260 | 27,503 | 75 | 27,842 |
| Subject to regular rates | 1,799 | 68,362 | 433 | 16,454 | 640 | 24,320 | 391 | 14,858 | 260 | 9,880 | 75 | 2,850 |
| Subject to maximum tax rate on earned income | 1,799 | 68,689 | 433 | 2,221 | 640 | 9,675 | 391 | 14,178 | 260 | 17,623 | 75 | 24,992 |
| Other taxable income: | | | | | | | | | | | | |
| Total | 1,355 | 21,123 | 243 | 689 | 534 | 4,081 | 290 | 3,459 | 221 | 5,907 | 67 | 6,987 |
| Tax preference offset | 55 | 1,547 | - | - | - | - | (*) | (*) | (*) | (*) | 20 | 1,092 |
| Unearned taxable income | 1,349 | 19,576 | 243 | 689 | 534 | 4,081 | 290 | 3,324 | 219 | 5,589 | 63 | 5,894 |
| Subject to regular rates | 1,336 | 18,489 | 243 | 568 | 530 | 3,912 | 280 | 2,476 | 219 | 5,024 | 64 | 6,510 |
| Subject to capital gains rate | 430 | 2,633 | (*) | (*) | 146 | 169 | 103 | 983 | 102 | 883 | 39 | 477 |
| Income tax before credits: | | | | | | | | | | | | |
| Generated at all rates | 1,799 | 69,420 | 433 | 6,774 | 640 | 14,995 | 391 | 13,858 | 260 | 15,647 | 75 | 18,146 |
| Generated at regular rates: | | | | | | | | | | | | |
| Total | 1,799 | 33,789 | 433 | 5,602 | 640 | 10,078 | 391 | 6,279 | 260 | 6,410 | 75 | 5,420 |
| On earned taxable income | 1,799 | 22,020 | 433 | 5,300 | 640 | 7,834 | 391 | 4,786 | 260 | 3,182 | 75 | 918 |
| On other taxable income | 1,336 | 11,769 | 243 | 303 | 530 | 2,244 | 280 | 1,493 | 219 | 3,228 | 64 | 4,502 |
| Generated at capital gains rate | 430 | 1,317 | (*) | (*) | 146 | 84 | 103 | 492 | 102 | 442 | 39 | 238 |
| Generated at maximum tax rate on earned income | 1,799 | 34,319 | 433 | 1,111 | 640 | 4,832 | 391 | 7,087 | 260 | 8,796 | 75 | 12,494 |
| RETURNS OF SINGLE PERSONS | | | | | | | | | | | | |
| Total returns | 5,103 | - | 1,392 | - | 1,481 | - | 1,268 | - | 762 | - | 200 | - |
| Adjusted gross income | 5,103 | 531,829 | 1,392 | 82,931 | 1,481 | 109,173 | 1,268 | 126,336 | 762 | 119,927 | 200 | 93,462 |
| Earned income | 5,103 | 474,704 | 1,392 | 84,460 | 1,481 | 108,083 | 1,268 | 123,640 | 762 | 99,975 | 200 | 58,547 |
| Deductions from earned income | 1,701 | 28,485 | 479 | 2,915 | 526 | 4,473 | 439 | 13,895 | 227 | 5,127 | 30 | 2,075 |
| Earned net income | 5,103 | 446,219 | 1,392 | 81,545 | 1,481 | 103,610 | 1,268 | 109,745 | 762 | 94,848 | 200 | 56,472 |
| Taxable income | 5,103 | 433,816 | 1,392 | 64,088 | 1,481 | 87,793 | 1,268 | 105,036 | 762 | 99,639 | 200 | 77,260 |
| Earned taxable income: | | | | | | | | | | | | |
| Total | 5,103 | 347,316 | 1,392 | 60,693 | 1,481 | 80,729 | 1,268 | 88,148 | 762 | 76,120 | 200 | 41,626 |
| Subject to regular rates | 5,103 | 193,914 | 1,392 | 52,896 | 1,481 | 56,278 | 1,268 | 48,184 | 762 | 28,956 | 200 | 7,600 |
| Subject to maximum tax rate on earned income | 5,103 | 153,402 | 1,392 | 7,797 | 1,481 | 24,451 | 1,268 | 39,964 | 762 | 47,164 | 200 | 34,026 |
| Other taxable income: | | | | | | | | | | | | |
| Total | 3,992 | 86,501 | 1,001 | 3,395 | 1,147 | 7,064 | 1,003 | 16,889 | 662 | 23,519 | 179 | 35,635 |
| Tax preference offset | 120 | 3,728 | - | - | - | - | (*) | (*) | 57 | 983 | 41 | 2,449 |
| Unearned taxable income | 3,978 | 82,772 | 1,001 | 3,395 | 1,147 | 7,064 | 1,000 | 16,592 | 655 | 22,536 | 175 | 33,185 |
| Subject to regular rates | 3,828 | 78,934 | 905 | 2,851 | 1,129 | 6,094 | 988 | 14,810 | 630 | 20,813 | 176 | 34,367 |
| Subject to capital gains rate | 1,603 | 7,567 | 368 | 544 | 408 | 970 | 404 | 2,079 | 325 | 2,707 | 98 | 1,268 |
| Income tax before credits: | | | | | | | | | | | | |
| Generated at all rates | 5,103 | 201,424 | 1,392 | 24,322 | 1,481 | 36,112 | 1,268 | 47,460 | 762 | 49,256 | 200 | 44,274 |
| Generated at regular rates: | | | | | | | | | | | | |
| Total | 5,103 | 121,052 | 1,392 | 20,172 | 1,481 | 23,439 | 1,268 | 26,479 | 762 | 24,327 | 200 | 26,635 |
| On earned taxable income | 5,103 | 67,819 | 1,392 | 18,500 | 1,481 | 19,682 | 1,268 | 16,852 | 762 | 10,127 | 200 | 2,658 |
| On other taxable income | 3,828 | 53,233 | 905 | 1,672 | 1,129 | 3,756 | 988 | 9,628 | 630 | 14,200 | 176 | 23,977 |
| Generated at capital gains rate | 1,603 | 3,783 | 368 | 272 | 408 | 485 | 404 | 1,039 | 325 | 1,353 | 98 | 634 |
| Generated at maximum tax rate on earned income | 5,103 | 76,597 | 1,392 | 3,881 | 1,481 | 12,189 | 1,268 | 19,942 | 762 | 23,577 | 200 | 17,008 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Amount detail may not add to total because of rounding.

Table 3.15—RETURNS WITH TAX OVERPAYMENT: TYPE OF TAXPAYMENT BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Total returns with tax overpayment | | | | | | | Returns with tax overpayment by type of taxpayment | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | Income tax withheld and no estimated tax payments | | | | | | |
| | Number of returns | Total tax liability[1] | Total overpayment | Refund | | Credit on 1973 tax | | Number of returns | Income tax withheld | Payment with request for extension of filing time | | Total other payments[2] | Refund | |
| | | | | Number of returns | Amount | Number of returns | Amount | | | Number of returns | Amount | | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| All returns, total | 63,343,681 | 62,510,281 | 23,523,268 | 61,151,591 | 21,711,660 | 2,615,980 | 1,811,609 | 59,488,642 | 72,724,715 | 29,530 | 62,230 | 373,981 | 59,321,668 | 20,559,558 |
| No adjusted gross income | 207,059 | 8,179 | 136,245 | 184,174 | 110,793 | 28,414 | 25,452 | 118,609 | 70,792 | 1,093 | 3,541 | 1,758 | 117,154 | 72,874 |
| $1 under $1,000 | 5,138,437 | 1,901 | 285,645 | 5,123,977 | 277,167 | 22,392 | 8,478 | 5,069,002 | 264,019 | | | 677 | 5,067,242 | 265,758 |
| $1,000 under $2,000 | 4,987,485 | 11,798 | 746,494 | 4,949,787 | 735,867 | 46,907 | 10,627 | 4,888,348 | 713,533 | | | 706 | 4,883,169 | 707,115 |
| $2,000 under $3,000 | 3,971,839 | 193,980 | 878,217 | 3,912,025 | 857,348 | 73,868 | 20,869 | 3,815,561 | 1,005,067 | 3,256 | 4,552 | 712 | 3,806,719 | 824,791 |
| $3,000 under $4,000 | 3,932,605 | 581,968 | 906,834 | 3,820,035 | 884,813 | 132,869 | 22,021 | 3,692,231 | 1,404,360 | | | 1,254 | 3,684,041 | 857,684 |
| $4,000 under $5,000 | 4,217,210 | 1,135,028 | 1,094,633 | 4,074,753 | 1,057,685 | 169,960 | 36,948 | 3,939,846 | 2,090,393 | | | 1,136 | 3,931,258 | 1,024,851 |
| $5,000 under $6,000 | 4,012,661 | 1,599,962 | 1,101,028 | 3,827,886 | 1,050,644 | 204,927 | 50,384 | 3,716,183 | 2,510,964 | 6,183 | 1,484 | 1,714 | 3,704,677 | 1,018,018 |
| $6,000 under $7,000 | 3,587,359 | 1,920,349 | 1,089,852 | 3,427,527 | 1,045,177 | 189,119 | 44,675 | 3,332,434 | 2,805,891 | | | 3,226 | 3,322,412 | 1,015,410 |
| $7,000 under $8,000 | 3,659,390 | 2,409,142 | 1,165,756 | 3,541,641 | 1,129,510 | 140,899 | 36,245 | 3,452,924 | 3,372,329 | | | 2,669 | 3,443,036 | 1,096,734 |
| $8,000 under $9,000 | 3,400,893 | 2,678,923 | 1,167,351 | 3,303,352 | 1,132,912 | 115,300 | 34,439 | 3,231,295 | 3,637,926 | 2,670 | 1,347 | 4,153 | 3,225,624 | 1,105,866 |
| $9,000 under $10,000 | 3,307,064 | 2,975,315 | 1,271,949 | 3,219,728 | 1,235,503 | 100,951 | 36,447 | 3,161,315 | 4,039,317 | | | 9,988 | 3,154,112 | 1,211,387 |
| $10,000 under $11,000 | 3,071,851 | 3,237,638 | 1,214,210 | 2,981,809 | 1,174,630 | 109,920 | 39,581 | 2,920,551 | 4,192,734 | 2,901 | 1,431 | 18,342 | 2,912,859 | 1,144,494 |
| $11,000 under $12,000 | 2,931,083 | 3,419,440 | 1,302,459 | 2,843,771 | 1,262,916 | 100,225 | 39,544 | 2,796,754 | 4,453,346 | | | 27,249 | 2,786,333 | 1,236,816 |
| $12,000 under $13,000 | 2,668,586 | 3,497,892 | 1,245,383 | 2,601,092 | 1,206,393 | 85,049 | 38,990 | 2,539,822 | 4,460,424 | | | 25,704 | 2,536,394 | 1,182,275 |
| $13,000 under $14,000 | 2,356,899 | 3,459,590 | 1,145,494 | 2,288,629 | 1,110,593 | 83,055 | 34,901 | 2,242,260 | 4,327,397 | 2,586 | 1,199 | 30,760 | 2,236,969 | 1,084,981 |
| $14,000 under $15,000 | 1,976,625 | 3,218,676 | 1,020,350 | 1,916,176 | 983,313 | 70,974 | 37,037 | 1,864,427 | 3,934,560 | | | 33,480 | 1,861,123 | 961,152 |
| $15,000 under $20,000 | 6,090,896 | 12,790,910 | 3,438,728 | 5,844,614 | 3,280,116 | 292,836 | 158,612 | 5,693,973 | 14,912,665 | 3,078 | 2,454 | 115,446 | 5,672,193 | 3,178,575 |
| $20,000 under $25,000 | 2,140,386 | 6,583,680 | 1,479,320 | 1,990,792 | 1,351,320 | 183,778 | 128,000 | 1,893,557 | 6,962,822 | 2,343 | 2,321 | 50,120 | 1,879,109 | 1,267,320 |
| $25,000 under $30,000 | 788,500 | 3,293,239 | 752,240 | 691,620 | 631,601 | 120,415 | 120,639 | 629,870 | 3,110,935 | 512 | 1,095 | 19,232 | 624,572 | 550,349 |
| $30,000 under $50,000 | 684,187 | 4,504,933 | 1,052,714 | 504,469 | 726,555 | 215,751 | 326,158 | 424,792 | 3,180,347 | 3,257 | 8,386 | 18,685 | 413,052 | 546,998 |
| $50,000 under $100,000 | 176,561 | 2,854,197 | 623,250 | 90,766 | 317,200 | 101,190 | 306,050 | 59,301 | 1,031,528 | 1,144 | 8,000 | 5,393 | 54,794 | 167,965 |
| $100,000 under $200,000 | 29,427 | 1,191,970 | 242,898 | 10,989 | 96,258 | 21,700 | 146,640 | 5,003 | 198,102 | 386 | 8,526 | 1,024 | 4,389 | 30,295 |
| $200,000 under $500,000 | 5,686 | 559,313 | 108,529 | 1,679 | 35,459 | 4,685 | 73,070 | 511 | 33,899 | 96 | 6,306 | 228 | 382 | 6,175 |
| $500,000 under $1,000,000 | 740 | 191,451 | 30,584 | 217 | 9,961 | 599 | 20,623 | 52 | 8,197 | 13 | 2,403 | 21 | 39 | 1,245 |
| $1,000,000 or more | 252 | 190,807 | 23,105 | 83 | 7,926 | 197 | 15,179 | 21 | 3,168 | 12 | 9,185 | 304 | 16 | 430 |
| Taxable returns, total | 49,898,833 | 62,431,854 | 21,294,841 | 47,921,038 | 19,621,427 | 2,338,464 | 1,673,412 | 46,618,377 | 70,801,348 | 23,444 | 54,056 | 362,868 | 46,478,245 | 18,653,625 |
| No adjusted gross income | 882 | 3,968 | 6,165 | 452 | 4,176 | 520 | 1,989 | 265 | 2,880 | 17 | 221 | 143 | 249 | 2,036 |
| $1 under $1,000 | 10,634 | 100 | 1,096 | 10,634 | 1,096 | - | - | (*) | (*) | - | - | | (*) | (*) |
| $1,000 under $2,000 | 108,091 | 5,397 | 13,277 | 108,088 | 13,261 | (*) | (*) | 105,850 | 18,129 | - | - | | 105,850 | 12,964 |
| $2,000 under $3,000 | 2,709,921 | 185,164 | 612,484 | 2,686,262 | 604,548 | 30,821 | 7,936 | 2,651,875 | 774,158 | (*) | (*) | 915 | 2,647,588 | 596,045 |
| $3,000 under $4,000 | 3,122,880 | 573,403 | 705,339 | 3,032,219 | 692,032 | 104,520 | 13,308 | 2,949,160 | 1,221,431 | - | - | | 2,943,596 | 676,910 |
| $4,000 under $5,000 | 3,721,471 | 1,125,274 | 928,304 | 3,601,253 | 902,810 | 139,746 | 25,494 | 3,497,790 | 1,946,596 | (*) | (*) | | 3,491,103 | 883,125 |
| $5,000 under $6,000 | 3,761,168 | 1,590,220 | 997,838 | 3,595,203 | 958,650 | 181,969 | 39,188 | 3,494,331 | 2,424,462 | 3,984 | 1,010 | 820 | 3,485,525 | 933,980 |
| $6,000 under $7,000 | 3,450,069 | 1,913,675 | 1,019,023 | 3,300,058 | 981,567 | 174,777 | 37,455 | 3,210,221 | 2,744,522 | | | 1,244 | 3,201,858 | 955,689 |
| $7,000 under $8,000 | 3,549,980 | 2,403,199 | 1,108,767 | 3,437,056 | 1,076,851 | 134,770 | 31,916 | 3,356,531 | 3,322,410 | | | 2,161 | 3,347,552 | 1,049,234 |
| $8,000 under $9,000 | 3,349,516 | 2,675,972 | 1,124,774 | 3,255,487 | 1,093,602 | 110,272 | 31,171 | 3,187,929 | 3,605,852 | 2,625 | 1,337 | 3,754 | 3,183,261 | 1,074,708 |
| $9,000 under $10,000 | 3,264,674 | 2,971,487 | 1,238,936 | 3,186,346 | 1,210,327 | 90,868 | 28,610 | 3,131,109 | 4,014,266 | | | 9,490 | 3,124,426 | 1,187,763 |
| $10,000 under $11,000 | 3,055,770 | 3,236,077 | 1,201,314 | 2,967,757 | 1,163,210 | 107,098 | 38,104 | 2,907,379 | 4,182,031 | 2,901 | 1,431 | 18,077 | 2,899,854 | 1,134,202 |
| $11,000 under $12,000 | 2,918,046 | 3,417,532 | 1,285,181 | 2,833,338 | 1,249,849 | 96,843 | 35,331 | 2,787,069 | 4,440,360 | | | 27,142 | 2,777,667 | 1,226,665 |
| $12,000 under $13,000 | 2,657,161 | 3,496,570 | 1,231,466 | 2,591,275 | 1,194,747 | 81,896 | 36,719 | 2,531,709 | 4,449,809 | | | 25,441 | 2,528,614 | 1,172,169 |
| $13,000 under $14,000 | 2,349,805 | 3,458,334 | 1,131,879 | 2,282,264 | 1,098,755 | 81,809 | 33,124 | 2,236,997 | 4,317,291 | 2,419 | 1,116 | 30,516 | 2,231,887 | 1,075,210 |
| $14,000 under $15,000 | 1,972,857 | 3,218,263 | 1,014,557 | 1,913,815 | 979,043 | 69,492 | 35,514 | 1,862,153 | 3,930,563 | | | 33,408 | 1,859,088 | 957,426 |
| $15,000 under $20,000 | 6,080,264 | 12,789,213 | 3,412,910 | 5,836,241 | 3,260,152 | 289,001 | 152,758 | 5,688,036 | 14,898,114 | 3,075 | 2,452 | 115,081 | 5,666,620 | 3,164,667 |
| $20,000 under $25,000 | 2,136,905 | 6,583,083 | 1,468,691 | 1,988,051 | 1,343,528 | 182,532 | 125,162 | 1,892,211 | 6,957,573 | 2,343 | 2,321 | 50,071 | 1,877,914 | 1,262,292 |
| $25,000 under $30,000 | 784,960 | 3,293,003 | 740,135 | 688,917 | 622,012 | 119,048 | 118,122 | 628,866 | 3,105,422 | 512 | 1,095 | 19,198 | 623,604 | 545,012 |
| $30,000 under $50,000 | 682,489 | 4,504,405 | 1,041,425 | 503,602 | 718,803 | 214,642 | 322,623 | 424,230 | 3,175,673 | 3,253 | 8,373 | 18,593 | 412,555 | 542,533 |
| $50,000 under $100,000 | 175,509 | 2,854,003 | 612,698 | 89,999 | 308,175 | 100,765 | 304,523 | 58,926 | 1,027,396 | 1,144 | 8,000 | 5,325 | 54,439 | 163,858 |
| $100,000 under $200,000 | 29,187 | 1,191,945 | 238,499 | 10,803 | 92,643 | 21,622 | 145,856 | 4,905 | 196,875 | 382 | 8,490 | 950 | 4,302 | 29,043 |
| $200,000 under $500,000 | 5,617 | 559,310 | 107,012 | 1,630 | 34,297 | 4,657 | 72,716 | 482 | 33,213 | 96 | 6,306 | 216 | 356 | 5,526 |
| $500,000 under $1,000,000 | 730 | 191,450 | 30,052 | 210 | 9,453 | 596 | 20,599 | 47 | 8,156 | 13 | 2,403 | 21 | 36 | 1,227 |
| $1,000,000 or more | 247 | 190,807 | 23,019 | 78 | 7,840 | 197 | 15,179 | 18 | 3,128 | 12 | 9,185 | 302 | 13 | 389 |
| Total nontaxable returns | 13,444,848 | 78,430 | 2,228,433 | 13,230 ,553 | 2,090,234 | 277,516 | 138,198 | 12,870,265 | 1,923,371 | 6,086 | 8,175 | 11,112 | 12,843,423 | 1,905,929 |
| All returns, summary: | | | | | | | | | | | | | | |
| Returns under $5,000 | 22,454,635 | 1,932,854 | 4,048,068 | 22,064,751 | 3,923,674 | 474,410 | 124,395 | 21,523,597 | 5,548,165 | 4,349 | 8,094 | 6,243 | 21,489,583 | 3,753,074 |
| Returns $5,000 under $10,000 | 17,967,367 | 11,583,691 | 5,795,936 | 17,320,134 | 5,593,746 | 751,196 | 202,190 | 16,894,151 | 16,366,427 | 8,853 | 2,830 | 21,751 | 16,849,861 | 5,447,415 |
| Returns $10,000 under $15,000 | 13,005,044 | 16,833,237 | 5,927,897 | 12,631,477 | 5,737,845 | 449,223 | 190,052 | 12,363,814 | 21,368,462 | 5,487 | 2,630 | 135,535 | 12,333,678 | 5,609,717 |
| Returns $15,000 or more | 9,916,635 | 32,160,501 | 7,751,368 | 9,135,229 | 6,456,397 | 941,151 | 1,294,971 | 8,707,080 | 29,441,663 | 10,841 | 48,675 | 210,453 | 8,648,546 | 5,749,351 |

Footnotes at end of table.

TABLE 3.15--RETURNS WITH TAX OVERPAYMENT: TYPE OF TAXPAYMENT BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Returns with tax overpayment by type of taxpayment--Continued | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Income tax withheld and no estimated tax payments--Continued | | Income tax withheld and estimated tax payments | | | | | | | | | | Estimated tax payments and no income tax withheld | |
| | Credit on 1973 tax | | | | | Payment with request for extension of filing time | | | Refund | | Credit on 1973 tax | | | |
| | Number of returns | Amount | Number of returns | Income tax withheld | Estimated tax payments | Number of returns | Amount | Total other payments[2] | Number of returns | Amount | Number of returns | Amount | Number of returns | Estimated tax payments |
| | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| All returns, total | 213,934 | 107,091 | 1,744,395 | 4,008,330 | 3,777,333 | 14,866 | 97,470 | 27,508 | 966,294 | 751,410 | 1,004,487 | 822,910 | 1,977,356 | 4,829,086 |
| No adjusted gross income | 1,903 | 1,171 | 12,840 | 9,692 | 17,187 | (*) | (*) | 180 | 9,995 | 18,473 | 4,742 | 6,693 | 40,957 | 35,924 |
| $1 under $1,000 | 3,923 | 2,476 | 9,982 | 1,674 | 3,705 | - | - | | 8,775 | 4,174 | 1,882 | 1,147 | 30,741 | 11,418 |
| $1,000 under $2,000 | 5,562 | 928 | 14,056 | 4,911 | 7,376 | - | - | | 12,896 | 9,291 | 4,493 | 2,218 | 66,309 | 29,971 |
| $2,000 under $3,000 | 9,566 | 1,679 | 23,668 | 4,685 | 12,847 | - | - | 283 | 20,403 | 13,124 | 7,929 | 2,720 | 118,147 | 46,751 |
| $3,000 under $4,000 | 9,121 | 1,625 | 37,601 | 7,534 | 13,046 | (*) | (*) | | 28,892 | 10,666 | 14,716 | 3,720 | 191,099 | 61,072 |
| $4,000 under $5,000 | 9,938 | 1,849 | 46,930 | 12,276 | 19,103 | (*) | (*) | | 33,213 | 12,732 | 24,978 | 6,359 | 223,815 | 104,489 |
| $5,000 under $6,000 | 14,208 | 3,542 | 73,689 | 25,408 | 29,065 | (*) | (*) | | 46,630 | 16,375 | 31,659 | 9,960 | 220,831 | 131,147 |
| $6,000 under $7,000 | 14,539 | 3,647 | 87,955 | 34,253 | 43,856 | (*) | (*) | | 48,944 | 18,573 | 51,920 | 13,544 | 163,640 | 121,220 |
| $7,000 under $8,000 | 13,074 | 3,127 | 68,544 | 31,182 | 37,538 | (*) | (*) | 501 | 37,342 | 14,984 | 40,062 | 9,774 | 132,422 | 125,782 |
| $8,000 under $9,000 | 9,354 | 2,241 | 91,116 | 57,388 | 51,831 | (*) | (*) | | 56,349 | 16,610 | 46,752 | 14,566 | 77,819 | 93,551 |
| $9,000 under $10,000 | 11,136 | 2,944 | 72,989 | 57,350 | 45,582 | (*) | (*) | | 41,686 | 15,538 | 36,536 | 13,192 | 71,666 | 93,307 |
| $10,000 under $11,000 | 9,666 | 3,706 | 82,895 | 78,993 | 60,556 | | | 102 | 51,809 | 21,517 | 44,183 | 17,329 | 67,908 | 98,830 |
| $11,000 under $12,000 | 11,368 | 5,840 | 80,197 | 84,898 | 54,788 | | | 191 | 44,641 | 18,494 | 44,481 | 14,918 | 53,760 | 98,703 |
| $12,000 under $13,000 | 4,793 | 2,080 | 83,422 | 99,740 | 61,289 | 1,465 | 913 | 262 | 51,074 | 18,244 | 42,615 | 14,074 | 45,042 | 94,354 |
| $13,000 under $14,000 | 6,895 | 2,301 | 74,396 | 92,082 | 62,252 | | | 333 | 38,679 | 17,481 | 43,661 | 14,670 | 39,140 | 89,410 |
| $14,000 under $15,000 | 3,971 | 2,029 | 74,213 | 117,157 | 61,057 | | | 215 | 42,415 | 16,879 | 39,013 | 18,484 | 37,566 | 90,388 |
| $15,000 under $20,000 | 28,978 | 12,187 | 269,437 | 490,662 | 307,986 | 1,631 | 1,887 | 2,039 | 138,559 | 75,533 | 160,634 | 73,097 | 126,718 | 390,642 |
| $20,000 under $25,000 | 17,280 | 8,329 | 167,882 | 445,498 | 247,995 | 1,197 | 1,259 | 2,738 | 90,365 | 55,979 | 100,306 | 56,285 | 77,923 | 346,151 |
| $25,000 under $30,000 | 7,132 | 5,328 | 104,470 | 358,533 | 227,058 | 1,330 | 2,421 | 2,882 | 54,039 | 58,983 | 66,290 | 57,292 | 53,376 | 315,833 |
| $30,000 under $50,000 | 15,389 | 21,292 | 171,033 | 832,128 | 675,300 | 2,436 | 7,286 | 6,029 | 75,508 | 131,729 | 121,033 | 159,114 | 88,217 | 810,312 |
| $50,000 under $100,000 | 5,249 | 13,007 | 77,912 | 760,255 | 833,532 | 2,372 | 14,470 | 7,270 | 28,188 | 112,917 | 60,578 | 172,172 | 38,979 | 798,407 |
| $100,000 under $200,000 | 726 | 3,723 | 15,682 | 298,667 | 469,461 | 919 | 17,329 | 3,389 | 4,908 | 46,674 | 13,043 | 83,557 | 8,690 | 420,479 |
| $200,000 under $500,000 | 140 | 1,369 | 2,998 | 83,863 | 263,239 | 315 | 19,600 | 929 | 842 | 17,394 | 2,574 | 39,163 | 2,163 | 243,230 |
| $500,000 under $1,000,000 | 16 | 435 | 366 | 15,148 | 87,913 | 66 | 10,659 | 119 | 101 | 5,398 | 308 | 10,416 | 319 | 89,501 |
| $1,000,000 or more | 7 | 236 | 122 | 4,353 | 83,771 | 39 | 20,610 | 46 | 41 | 3,648 | 99 | 8,446 | 109 | 88,214 |
| Taxable returns, total | 176,399 | 91,438 | 1,645,919 | 3,965,085 | 3,697,617 | 14,188 | 96,936 | 26,900 | 891,081 | 672,972 | 960,029 | 788,154 | 1,620,178 | 4,604,654 |
| No adjusted gross income | 23 | 196 | 138 | 1,145 | 1,761 | (*) | (*) | 46 | 103 | 849 | 91 | 534 | 446 | 3,151 |
| $1 under $1,000 | - | - | (*) | (*) | (*) | - | - | - | (*) | (*) | - | - | (*) | (*) |
| $1,000 under $2,000 | - | - | (*) | (*) | (*) | - | - | - | (*) | (*) | - | - | (*) | (*) |
| $2,000 under $3,000 | (*) | (*) | 10,806 | 1,385 | 3,960 | - | - | - | 8,950 | 3,675 | 4,420 | 655 | 46,989 | 18,057 |
| $3,000 under $4,000 | 5,822 | 674 | 28,192 | 5,616 | 7,878 | - | - | (*) | 20,973 | 6,352 | 10,711 | 1,804 | 145,028 | 43,334 |
| $4,000 under $5,000 | 7,605 | 1,141 | 36,318 | 8,502 | 13,743 | - | - | (*) | 24,991 | 6,422 | 19,164 | 4,542 | 184,023 | 82,666 |
| $5,000 under $6,000 | 10,008 | 2,186 | 65,956 | 22,398 | 24,893 | - | - | | 41,062 | 12,675 | 28,159 | 7,533 | 200,337 | 113,850 |
| $6,000 under $7,000 | 9,970 | 2,051 | 82,327 | 32,124 | 39,795 | (*) | (*) | | 45,803 | 15,991 | 48,390 | 11,221 | 155,462 | 113,682 |
| $7,000 under $8,000 | 12,066 | 2,855 | 65,662 | 29,488 | 35,883 | (*) | (*) | 336 | 35,652 | 13,026 | 38,535 | 9,041 | 124,719 | 117,117 |
| $8,000 under $9,000 | 8,100 | 1,988 | 88,338 | 55,936 | 48,411 | (*) | (*) | | 54,161 | 13,965 | 45,053 | 13,002 | 73,149 | 85,712 |
| $9,000 under $10,000 | 10,182 | 2,331 | 69,401 | 56,352 | 42,142 | (*) | (*) | | 41,160 | 14,876 | 33,116 | 10,754 | 63,862 | 86,829 |
| $10,000 under $11,000 | 9,498 | 3,442 | 81,957 | 78,380 | 59,826 | | | 101 | 51,110 | 20,994 | 43,393 | 16,893 | 66,012 | 96,765 |
| $11,000 under $12,000 | 10,349 | 3,936 | 78,552 | 83,970 | 52,211 | | | 191 | 44,063 | 16,644 | 43,270 | 13,466 | 52,309 | 96,258 |
| $12,000 under $13,000 | 3,631 | 1,562 | 82,813 | 99,495 | 60,545 | 1,464 | 913 | 260 | 50,695 | 17,879 | 42,114 | 13,713 | 42,593 | 91,446 |
| $13,000 under $14,000 | 6,713 | 2,004 | 73,784 | 91,280 | 61,418 | | | 333 | 38,200 | 16,338 | 43,329 | 14,335 | 37,994 | 86,670 |
| $14,000 under $15,000 | 3,732 | 1,823 | 74,167 | 117,061 | 60,817 | | | 213 | 42,385 | 16,558 | 38,997 | 18,477 | 36,263 | 88,741 |
| $15,000 under $20,000 | 28,411 | 11,561 | 267,031 | 488,931 | 303,229 | 1,631 | 1,887 | 2,020 | 136,990 | 72,015 | 158,789 | 70,479 | 124,504 | 384,699 |
| $20,000 under $25,000 | 17,128 | 8,120 | 167,542 | 444,962 | 247,309 | 1,197 | 1,259 | 2;732 | 90,103 | 55,332 | 100,004 | 55,780 | 76,605 | 341,716 |
| $25,000 under $30,000 | 7,096 | 5,143 | 103,597 | 356,624 | 225,845 | 1,257 | 2,275 | 2,876 | 53,522 | 57,054 | 65,425 | 56,018 | 51,970 | 312,328 |
| $30,000 under $50,000 | 15,306 | 21,109 | 170,480 | 830,476 | 672,146 | 2,436 | 7,286 | 5,999 | 75,256 | 129,142 | 120,561 | 156,945 | 87,650 | 808,187 |
| $50,000 under $100,000 | 5,229 | 12,922 | 77,777 | 759,431 | 832,676 | 2,367 | 14,457 | 7,260 | 28,078 | 111,628 | 60,525 | 171,789 | 38,480 | 793,926 |
| $100,000 under $200,000 | 715 | 3,644 | 15,626 | 298,090 | 468,538 | 919 | 17,329 | 3,379 | 4,865 | 45,418 | 13,011 | 83,309 | 8,619 | 418,967 |
| $200,000 under $500,000 | 137 | 1,320 | 2,982 | 83,680 | 263,026 | 315 | 19,600 | 925 | 832 | 17,155 | 2,565 | 39,002 | 2,141 | 242,808 |
| $500,000 under $1,000,000 | 14 | 411 | 363 | 15,015 | 87,695 | 66 | 10,659 | 119 | 98 | 5,047 | 308 | 10,416 | 317 | 89,362 |
| $1,000,000 or more | 7 | 236 | 121 | 4,321 | 83,761 | 39 | 20,610 | 46 | 40 | 3,605 | 99 | 8,446 | 108 | 88,212 |
| Nontaxable returns, total | 37,535 | 15,653 | 98,476 | 43,239 | 79,714 | 678 | 535 | 608 | 75,213 | 78,439 | 44,458 | 34,755 | 357,178 | 224,432 |
| All returns, summary | | | | | | | | | | | | | | |
| Returns under $5,000 | 40,013 | 9,728 | 145,077 | 40,772 | 73,265 | 354 | 202 | 463 | 114,174 | 68,461 | 58,740 | 22,858 | 671,068 | 289,627 |
| Returns $5,000 under $10,000 | 62,311 | 15,500 | 394,293 | 205,581 | 207,872 | (*) | (*) | 500 | 230,951 | 82,080 | 206,929 | 61,036 | 666,378 | 565,008 |
| Returns $10,000 under $15,000 | 36,693 | 15,955 | 395,123 | 472,869 | 299,942 | 1,465 | 913 | 1,103 | 228,618 | 92,615 | 213,953 | 79,474 | 243,416 | 471,684 |
| Returns $15,000 or more | 74,917 | 65,907 | 809,902 | 3,289,106 | 3,196,254 | 10,305 | 95,522 | 25,441 | 392,551 | 508,254 | 524,865 | 659,542 | 396,494 | 3,502,767 |

Footnotes at end of table.

Table 3.15--RETURNS WITH TAX OVERPAYMENT: TYPE OF TAXPAYMENT BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Returns with tax overpayment by type of taxpayment--Continued | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Estimated tax payments and no income tax withheld--Continued | | | | | | | Neither income tax withheld nor estimated tax payments | | | | | | | |
| | Payment with request for extension of filing time | | Total other payments[2] | Refund | | Credit on 1973 tax | | Number of returns | Payment with request for extension of filing time | | Total other payments[2] | Refund | | Credit on 1973 tax | |
| | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount | | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount |
| | (29) | (30) | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) |
| All returns, total | 18,700 | 81,311 | 11,363 | 737,822 | 387,540 | 1,388,482 | 877,451 | 133,288 | 20,465 | 30,107 | 10,072 | 125,807 | 13,155 | 9,077 | 4,156 |
| No adjusted gross income | 308 | 451 | 236 | 22,874 | 15,988 | 21,265 | 17,229 | 34,653 | 1,541 | 1,154 | 3,382 | 34,151 | 3,459 | 504 | 359 |
| $1 under $1,000 | (*) | (*) | | 19,886 | 5,675 | 15,949 | 4,797 | 28,712 | | | | 28,074 | 1,559 | | |
| $1,000 under $2,000 | - | - | | 35,201 | 18,679 | 36,600 | 7,478 | 18,772 | 2,633 | 839 | | 18,521 | 782 | | |
| $2,000 under $3,000 | | | 720 | 70,993 | 18,265 | 55,820 | 16,290 | 14,463 | | | 5,406 | 13,910 | 1,168 | 2,392 | 468 |
| $3,000 under $4,000 | 1,412 | 497 | | 95,925 | 15,884 | 108,504 | 16,479 | 11,674 | 943 | 489 | | 11,177 | 578 | | |
| $4,000 under $5,000 | | | | 104,084 | 19,901 | 134,623 | 28,708 | 6,619 | (*) | (*) | | 6,198 | 202 | | |
| $5,000 under $6,000 | | | | 75,232 | 16,095 | 158,449 | 36,528 | 1,958 | | | | 1,347 | 157 | | |
| $6,000 under $7,000 | | | | 54,900 | 11,126 | 120,601 | 27,415 | 3,330 | | | | 1,271 | 68 | | |
| $7,000 under $8,000 | 3,480 | 935 | 749 | 55,763 | 16,741 | 86,934 | 23,013 | 5,500 | 8,473 | 6,626 | 515 | 5,500 | 1,051 | 3,870 | 911 |
| $8,000 under $9,000 | | | | 20,717 | 10,351 | 59,192 | 17,631 | 663 | | | | 1,653 | 720 | | |
| $9,000 under $10,000 | | | | 22,939 | 7,941 | 52,910 | 20,157 | 1,094 | | | | | | | |
| $10,000 under $11,000 | (*) | (*) | 773 | 17,138 | 8,619 | 55,577 | 18,421 | 869 | | | 119 | 259 | 16 | | |
| $11,000 under $12,000 | 1,485 | 1,332 | 117 | 12,541 | 7,590 | 44,260 | 18,776 | | | | 29 | | | | |
| $12,000 under $13,000 | | | 180 | 13,324 | 5,709 | 37,610 | 22,782 | | 2,030 | 3,564 | 127 | | | 1,003 | 317 |
| $13,000 under $14,000 | 1,418 | 623 | 523 | 11,879 | 7,803 | 32,467 | 17,897 | 1,822 | | | 37 | 1,563 | 566 | | |
| $14,000 under $15,000 | | | 95 | 12,477 | 5,210 | 27,660 | 16,430 | | | | 27 | | | | |
| $15,000 under $20,000 | 1,312 | 2,100 | 1,561 | 33,438 | 25,579 | 102,880 | 73,182 | 768 | 693 | 2,127 | 68 | 424 | 429 | | |
| $20,000 under $25,000 | 940 | 1,586 | 504 | 20,589 | 27,719 | 65,896 | 62,903 | 1,024 | 608 | 1,905 | 102 | 729 | 303 | 962 | 1,003 |
| $25,000 under $30,000 | 1,098 | 3,180 | 338 | 12,263 | 20,767 | 46,671 | 57,643 | 784 | 498 | 3,922 | 51 | 746 | 1,502 | | |
| $30,000 under $50,000 | 3,678 | 15,562 | 2,548 | 15,816 | 47,738 | 79,239 | 145,470 | 145 | 131 | 1,031 | 19 | 93 | 91 | 90 | 282 |
| $50,000 under $100,000 | 1,801 | 12,916 | 1,755 | 7,635 | 36,173 | 35,143 | 120,410 | 369 | 338 | 3,898 | 24 | 149 | 145 | 220 | 460 |
| $100,000 under $200,000 | 701 | 15,539 | 722 | 1,662 | 19,164 | 7,902 | 59,076 | 52 | 40 | 1,623 | 9 | 30 | 125 | 29 | 284 |
| $200,000 under $500,000 | 226 | 14,585 | 352 | 445 | 11,702 | 1,966 | 32,468 | 14 | 9 | 1,457 | 157 | 10 | 189 | 5 | 70 |
| $500,000 under $1,000,000 | 53 | 7,233 | 160 | 75 | 3,273 | 273 | 9,770 | 3 | 3 | 679 | - | 2 | 45 | 2 | 2 |
| $1,000,000 or more | 12 | 4,229 | 30 | 26 | 3,848 | 91 | 6,498 | - | - | - | - | - | - | - | - |
| Taxable returns, total | 16,787 | 80,408 | 9,585 | 541,609 | 290,500 | 1,196,362 | 790,489 | 14,359 | 11,961 | 26,646 | 587 | 10,103 | 4,329 | 5,674 | 3,336 |
| No adjusted gross income | (*) | (*) | (*) | 69 | 1,267 | 404 | 1,004 | 33 | (*) | (*) | (*) | 31 | 25 | (*) | (*) |
| $1 under $1,000 | - | - | - | (*) | (*) | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | (*) | (*) | (*) | (*) | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | (*) | (*) | - | 29,473 | 4,827 | 21,744 | 6,498 | | - | - | (*) | | | - | - |
| $3,000 under $4,000 | - | - | (*) | 67,150 | 8,728 | 87,956 | 10,822 | 4,091 | (*) | (*) | (*) | 3,924 | 139 | (*) | (*) |
| $4,000 under $5,000 | (*) | (*) | (*) | 81,986 | 13,167 | 112,810 | 19,783 | | (*) | (*) | (*) | | | (*) | (*) |
| $5,000 under $6,000 | | | | 68,244 | 11,903 | 143,630 | 29,265 | | | | (*) | (*) | (*) | (*) | (*) |
| $6,000 under $7,000 | | | | 52,397 | 9,887 | 114,358 | 24,113 | | 5,419 | 5,176 | - | - | - | (*) | (*) |
| $7,000 under $8,000 | 3,067 | 730 | 408 | 50,784 | 13,777 | 83,340 | 19,688 | 6,073 | | | (*) | (*) | (*) | (*) | (*) |
| $8,000 under $9,000 | | | | 17,965 | 4,929 | 57,119 | 16,181 | | - | - | (*) | (*) | (*) | | |
| $9,000 under $10,000 | | | | 20,561 | 7,324 | 47,300 | 15,407 | | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $10,000 under $11,000 | | | 767 | 16,791 | 8,013 | 53,787 | 17,669 | | | | | (*) | (*) | | |
| $11,000 under $12,000 | | | 90 | 11,608 | 6,540 | 43,108 | 17,920 | | | | | - | - | | |
| $12,000 under $13,000 | 3,262 | 2,271 | 171 | 11,920 | 4,688 | 36,120 | 21,391 | 1,888 | 1,631 | 3,146 | 158 | | | 857 | 243 |
| $13,000 under $14,000 | | | 431 | 11,148 | 6,883 | 31,735 | 16,752 | | | | | 1,091 | 339 | | |
| $14,000 under $15,000 | | | 60 | 12,326 | 5,054 | 26,505 | 15,169 | | | | | | | | |
| $15,000 under $20,000 | 1,308 | 2,097 | 1,476 | 32,282 | 23,076 | 101,457 | 70,574 | 693 | 693 | 2,127 | 9 | 601 | 522 | 640 | 627 |
| $20,000 under $25,000 | 940 | 1,586 | 499 | 19,782 | 25,776 | 65,104 | 60,779 | 547 | 473 | 1,738 | 7 | | | | |
| $25,000 under $30,000 | 1,097 | 3,178 | 335 | 11,302 | 18,455 | 46,205 | 56,585 | 527 | 498 | 3,922 | 39 | 489 | 1,491 | | |
| $30,000 under $50,000 | 3,671 | 15,544 | 2,529 | 15,712 | 47,044 | 78,690 | 144,295 | 129 | 127 | 1,016 | 7 | (*) | (*) | 407 | 649 |
| $50,000 under $100,000 | 1,783 | 12,873 | 1,472 | 7,361 | 32,548 | 34,806 | 119,367 | 326 | 322 | 3,880 | 5 | 121 | 140 | 205 | 445 |
| $100,000 under $200,000 | 700 | 15,513 | 720 | 1,621 | 18,096 | 7,867 | 58,620 | 37 | 37 | 1,593 | - | (*) | (*) | 29 | 284 |
| $200,000 under $500,000 | 226 | 14,585 | 352 | 433 | 11,427 | 1,951 | 32,324 | 12 | 9 | 1,457 | 156 | 9 | 188 | 4 | 70 |
| $500,000 under $1,000,000 | 53 | 7,233 | 160 | 74 | 3,135 | 272 | 9,770 | 3 | 3 | 679 | - | 2 | 45 | 2 | 2 |
| $1,000,000 or more | 12 | 4,229 | 30 | 25 | 3,846 | 91 | 6,498 | - | - | - | - | - | - | - | - |
| Nontaxable returns, total | 1,913 | 902 | 1,774 | 196,213 | 97,040 | 192,120 | 86,962 | 118,929 | 8,504 | 3,461 | 9,485 | 115,704 | 8,822 | 3,403 | 820 |
| All returns, summary: | | | | | | | | | | | | | | | |
| Returns under $5,000 | 1,986 | 1,041 | 955 | 348,963 | 94,391 | 372,761 | 90,982 | 114,893 | 7,642 | 3,276 | 8,788 | 112,031 | 7,748 | 2,896 | 827 |
| Returns $5,000 under $10,000 | 3,480 | 935 | 749 | 229,551 | 62,255 | 478,086 | 124,743 | 12,545 | 8,473 | 6,624 | 515 | 9,771 | 1,995 | 3,870 | 911 |
| Returns $10,000 under $15,000 | 3,413 | 2,405 | 1,688 | 67,359 | 34,931 | 197,574 | 94,306 | 2,691 | 2,030 | 3,564 | 340 | 1,822 | 582 | 1,003 | 317 |
| Returns $15,000 or more | 9,821 | 76,930 | 7,972 | 91,949 | 195,964 | 340,061 | 567,422 | 3,159 | 2,320 | 16,642 | 429 | 2,183 | 2,828 | 1,308 | 2,101 |

*Estimate is not shown separately because of the small number of returns on which it was based. However, the data are included in the appropriate totals.

[1]The sum of income tax after credits, self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, and social security taxes on tip income.

[2]Comprised of excess social security taxes withheld, nonhighway Federal gasoline tax, tax withheld by regulated investment companies, and nonspecified refundable taxes withheld.

Note: Amount detail may not add to total because of rounding.

Table 3.16--RETURNS WITH TAX DUE AT TIME OF FILING: TYPE OF TAXPAYMENT BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Total | | | | | Returns by type of taxpayment: | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Tax due at time of filing | | | | Income tax withheld and no estimated tax payments | | | | | | | | |
| | | | | Balance due after remittance[1] | | | | Payment with request for extension of filing time | | | Tax due at time of filing | | | |
| | Number of returns | Total | Amount paid at time of filing | Number of returns | Amount | Number of returns | Income tax withheld | Number of returns | Amount | Total other payments[2] | Total | Amount paid at time of filing | Balance due after remittance[1] Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| All returns, total | 11,927,506 | 9,899,962 | 9,002,249 | 4,400,734 | 897,716 | 5,849,388 | 10,724,911 | 22,480 | 50,494 | 59,193 | 2,690,409 | 2,351,941 | 2,802,437 | 338,467 |
| No adjusted gross income | 28,812 | 11,248 | 9,894 | 9,714 | 1,354 | 3,602 | 1,014 | 20 | 213 | 135 | 2,219 | 1,989 | 2,120 | 230 |
| $1 under $1,000 | 124,942 | 7,013 | 6,106 | 16,450 | 906 | 5,822 | 113 | (*) | (*) | 63 | 223 | 220 | (*) | (*) |
| $1,000 under $2,000 | 306,805 | 27,650 | 24,119 | 61,504 | 3,531 | 27,194 | 1,013 | - | - | 26 | 1,688 | 1,446 | 14,333 | 243 |
| $2,000 under $3,000 | 521,526 | 51,044 | 42,121 | 149,051 | 8,923 | 116,116 | 7,960 | (*) | (*) | 194 | 8,485 | 5,453 | 79,197 | 3,032 |
| $3,000 under $4,000 | 691,646 | 98,870 | 82,512 | 201,187 | 16,358 | 150,545 | 18,550 | (*) | (*) | 278 | 17,105 | 13,236 | 96,411 | 3,869 |
| $4,000 under $5,000 | 693,199 | 124,932 | 102,476 | 251,203 | 22,457 | 245,816 | 51,302 | - | - | 472 | 32,123 | 23,094 | 145,293 | 9,029 |
| $5,000 under $6,000 | 656,909 | 163,881 | 131,154 | 256,311 | 32,727 | 264,606 | 79,561 | (*) | (*) | 627 | 45,657 | 32,810 | 151,158 | 12,847 |
| $6,000 under $7,000 | 639,355 | 168,375 | 140,675 | 279,406 | 27,700 | 301,833 | 133,317 | (*) | (*) | 1,109 | 56,728 | 43,941 | 194,669 | 12,787 |
| $7,000 under $8,000 | 593,516 | 180,839 | 153,203 | 261,173 | 27,637 | 287,570 | 170,595 | (*) | (*) | 715 | 51,227 | 39,005 | 166,188 | 12,223 |
| $8,000 under $9,000 | 615,058 | 212,169 | 174,367 | 276,031 | 37,803 | 320,194 | 248,156 | (*) | (*) | 805 | 63,445 | 46,540 | 194,303 | 16,905 |
| $9,000 under $10,000 | 586,782 | 216,725 | 185,797 | 280,268 | 30,928 | 337,238 | 287,773 | (*) | (*) | 1,207 | 79,405 | 68,278 | 194,231 | 11,126 |
| $10,000 under $11,000 | 564,318 | 229,377 | 194,561 | 218,534 | 34,816 | 346,674 | 342,301 | | | 2,266 | 84,637 | 66,690 | 157,394 | 17,946 |
| $11,000 under $12,000 | 522,813 | 202,058 | 173,751 | 188,452 | 28,307 | 333,753 | 387,124 | 3,118 | 1,413 | 2,045 | 78,267 | 63,382 | 143,227 | 14,885 |
| $12,000 under $13,000 | 435,809 | 192,324 | 163,442 | 170,425 | 28,882 | 269,288 | 336,184 | | | 1,385 | 75,629 | 61,696 | 118,763 | 13,933 |
| $13,000 under $14,000 | 422,049 | 186,316 | 165,254 | 155,477 | 21,062 | 280,396 | 393,305 | 1,204 | 1,000 | 1,155 | 79,079 | 67,379 | 117,741 | 11,699 |
| $14,000 under $15,000 | 390,601 | 185,206 | 162,877 | 156,659 | 22,328 | 256,634 | 407,571 | | | 2,300 | 73,025 | 64,181 | 118,037 | 8,844 |
| $15,000 under $20,000 | 1,671,780 | 902,517 | 798,941 | 621,508 | 103,576 | 1,128,063 | 2,364,006 | 3,258 | 2,028 | 11,650 | 384,855 | 334,280 | 451,647 | 50,574 |
| $20,000 under $25,000 | 949,860 | 714,324 | 656,608 | 361,475 | 57,716 | 594,711 | 1,769,186 | 3,442 | 2,774 | 9,622 | 291,343 | 265,503 | 249,150 | 25,840 |
| $25,000 under $30,000 | 476,619 | 555,102 | 516,388 | 173,289 | 38,714 | 242,346 | 938,793 | 1,226 | 1,834 | 4,698 | 187,834 | 174,984 | 96,360 | 12,850 |
| $30,000 under $50,000 | 650,667 | 1,393,260 | 1,283,418 | 205,545 | 109,842 | 247,982 | 1,432,435 | 3,499 | 7,450 | 9,276 | 367,167 | 332,751 | 84,318 | 34,416 |
| $50,000 under $100,000 | 306,194 | 1,680,734 | 1,566,123 | 86,172 | 114,611 | 76,482 | 978,366 | 1,848 | 10,824 | 6,515 | 363,388 | 327,309 | 23,017 | 36,079 |
| $100,000 under $200,000 | 62,070 | 945,199 | 892,241 | 16,716 | 52,958 | 10,724 | 287,938 | 436 | 6,896 | 1,705 | 170,160 | 154,511 | 2,895 | 15,649 |
| $200,000 under $500,000 | 13,487 | 653,717 | 620,564 | 3,503 | 33,153 | 1,554 | 69,978 | 120 | 6,485 | 368 | 89,986 | 81,745 | 414 | 8,241 |
| $500,000 under $1,000,000 | 1,915 | 301,970 | 290,016 | 475 | 11,955 | 187 | 10,360 | 19 | 4,589 | 159 | 40,076 | 38,538 | 37 | 1,539 |
| $1,000,000 or more | 774 | 495,112 | 465,641 | 206 | 29,472 | 58 | 8,010 | 9 | 3,897 | 18 | 46,658 | 42,980 | 11 | 3,678 |
| Taxable returns, total | 10,915,401 | 9,729,655 | 8,857,752 | 4,165,312 | 871,906 | 5,716,493 | 10,716,014 | 22,062 | 50,450 | 57,394 | 2,670,344 | 2,335,667 | 2,744,533 | 334,673 |
| No adjusted gross income | 914 | 6,400 | 5,542 | 161 | 859 | 160 | 658 | 20 | 213 | 30 | 1,728 | 1,507 | 42 | 220 |
| $1 under $1,000 | 12,260 | 285 | 244 | 2,240 | 40 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 48,132 | 3,978 | 3,119 | 17,692 | 859 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 322,615 | 25,265 | 20,033 | 109,885 | 5,232 | 89,819 | 6,631 | (*) | (*) | (*) | 5,742 | 3,895 | 67,800 | 1,846 |
| $3,000 under $4,000 | 549,330 | 74,080 | 61,801 | 166,392 | 12,279 | 127,590 | 17,224 | - | - | 119 | 14,345 | 11,293 | 87,041 | 3,051 |
| $4,000 under $5,000 | 604,337 | 105,972 | 87,408 | 221,820 | 18,564 | 225,706 | 49,879 | - | - | 266 | 29,120 | 20,477 | 136,143 | 8,643 |
| $5,000 under $6,000 | 593,417 | 146,853 | 117,731 | 235,727 | 29,122 | 249,517 | 78,344 | (*) | (*) | 364 | 42,870 | 30,402 | 145,872 | 12,468 |
| $6,000 under $7,000 | 597,816 | 155,063 | 129,719 | 264,351 | 25,344 | 289,941 | 132,303 | (*) | (*) | 675 | 53,060 | 40,695 | 188,516 | 12,365 |
| $7,000 under $8,000 | 570,788 | 172,013 | 145,589 | 253,838 | 26,424 | 283,472 | 170,152 | (*) | (*) | 556 | 49,914 | 37,999 | 164,045 | 11,915 |
| $8,000 under $9,000 | 600,156 | 206,210 | 168,823 | 272,146 | 37,387 | 318,488 | 247,979 | (*) | (*) | 747 | 62,953 | 46,049 | 193,853 | 16,904 |
| $9,000 under $10,000 | 578,268 | 212,803 | 182,409 | 276,482 | 30,394 | 335,727 | 287,499 | (*) | (*) | 1,139 | 78,944 | 67,835 | 193,502 | 11,109 |
| $10,000 under $11,000 | 555,871 | 225,422 | 191,247 | 214,613 | 34,175 | 345,953 | 342,187 | | | 2,254 | 84,346 | 66,420 | 157,293 | 17,926 |
| $11,000 under $12,000 | 517,794 | 199,435 | 171,301 | 185,998 | 28,134 | 333,289 | 387,039 | 3,118 | 1,413 | 2,037 | 78,136 | 63,252 | 142,831 | 14,884 |
| $12,000 under $13,000 | 430,976 | 189,469 | 161,388 | 168,212 | 28,081 | 268,994 | 336,138 | | | 1,379 | 75,483 | 61,550 | 118,544 | 13,933 |
| $13,000 under $14,000 | 418,733 | 184,591 | 163,673 | 153,648 | 20,918 | 280,355 | 393,291 | 1,204 | 1,000 | 1,555 | 79,068 | 67,369 | 117,741 | 11,699 |
| $14,000 under $15,000 | 388,698 | 184,148 | 161,850 | 155,959 | 22,298 | 256,098 | 407,446 | | | 2,254 | 72,834 | 63,990 | 117,670 | 8,843 |
| $15,000 under $20,000 | 1,666,496 | 899,695 | 796,218 | 619,793 | 103,477 | 1,127,615 | 2,363,919 | 3,258 | 2,028 | 11,613 | 384,682 | 334,108 | 451,641 | 50,574 |
| $20,000 under $25,000 | 948,361 | 713,607 | 655,892 | 360,868 | 57,715 | 594,311 | 1,769,064 | 3,442 | 2,774 | 9,610 | 291,207 | 265,367 | 249,005 | 25,840 |
| $25,000 under $30,000 | 475,902 | 554,729 | 516,044 | 173,037 | 38,686 | 242,328 | 938,791 | 1,226 | 1,834 | 4,696 | 187,822 | 174,978 | 96,342 | 12,844 |
| $30,000 under $50,000 | 650,213 | 1,392,981 | 1,283,196 | 205,403 | 109,785 | 247,951 | 1,432,435 | 3,499 | 7,450 | 9,276 | 367,147 | 332,730 | 84,318 | 34,416 |
| $50,000 under $100,000 | 306,112 | 1,680,678 | 1,566,077 | 86,155 | 114,602 | 76,466 | 978,360 | 1,848 | 10,824 | 6,515 | 363,383 | 327,304 | 23,016 | 36,079 |
| $100,000 under $200,000 | 62,039 | 945,180 | 892,228 | 16,709 | 52,952 | 10,723 | 287,938 | 436 | 6,896 | 1,705 | 170,160 | 154,511 | 2,894 | 15,649 |
| $200,000 under $500,000 | 13,485 | 653,716 | 620,563 | 3,503 | 33,153 | 1,554 | 69,978 | 120 | 6,485 | 368 | 89,986 | 81,745 | 414 | 8,241 |
| $500,000 under $1,000,000 | 1,914 | 301,970 | 290,016 | 474 | 11,954 | 187 | 10,360 | 19 | 4,589 | 159 | 40,076 | 38,538 | 37 | 1,539 |
| $1,000,000 or more | 774 | 495,112 | 465,641 | 206 | 29,472 | 58 | 8,010 | 9 | 3,897 | 18 | 46,658 | 42,980 | 11 | 3,678 |
| Total nontaxable returns | 1,012,105 | 170,307 | 144,500 | 235,422 | 25,807 | 132,895 | 8,898 | 418 | 44 | 1,796 | 20,062 | 16,271 | 57,904 | 3,789 |
| All returns, summary: | | | | | | | | | | | | | | |
| Returns under $5,000 | 2,366,930 | 320,757 | 267,229 | 689,109 | 53,528 | 549,095 | 79,953 | 692 | 283 | 1,167 | 61,843 | 45,438 | 338,877 | 16,405 |
| Returns $5,000 under $10,000 | 3,091,620 | 941,989 | 785,195 | 1,353,189 | 156,794 | 1,511,441 | 919,402 | (*) | (*) | 4,462 | 296,462 | 230,575 | 900,549 | 65,887 |
| Returns $10,000 under $15,000 | 2,335,590 | 995,281 | 859,886 | 889,547 | 135,395 | 1,486,745 | 1,866,485 | 4,322 | 2,413 | 9,551 | 390,636 | 323,329 | 655,162 | 67,307 |
| Returns $15,000 or more | 4,133,366 | 7,641,935 | 7,089,939 | 1,468,889 | 551,996 | 2,302,107 | 7,859,073 | 13,857 | 46,777 | 44,013 | 1,941,467 | 1,752,601 | 907,849 | 188,866 |

Footnotes at end of table.

Table 3.16--RETURNS WITH TAX DUE AT TIME OF FILING: TYPE OF TAXPAYMENT BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Returns by type of taxpayment--Continued | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Income tax withheld and estimated tax payments | | | | | | | | | | Estimated tax payments and no income tax withheld | | | |
| | Number of returns | Income tax withheld | Estimated tax payments | Payment with request for extension of filing time | | Total other payments[2] | Tax due at time of filing | | | | Number of returns | Estimated tax payments | Payment with request for extension of filing time | |
| | | | | Number of returns | Amount | | Total | Amount paid at time of filing | Balance due after remittance[1] | | | | Number of returns | Amount |
| | | | | | | | | | Number of returns | Amount | | | | |
| | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| All returns, total | 1,319,235 | 3,193,423 | 3,739,623 | 11,243 | 72,797 | 25,038 | 2,577,469 | 2,467,932 | 507,594 | 109,536 | 1,894,869 | 5,396,215 | 13,384 | 79,553 |
| No adjusted gross income | 84 | 152 | 275 | (*) | (*) | (*) | 545 | 425 | (*) | (*) | 3,403 | 1,656 | (*) | (*) |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | 1,546 | 327 | - | - |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | 12,797 | 854 | - | - |
| $2,000 under $3,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | 4,015 | 132 | 21,260 | 2,591 | (*) | (*) |
| $3,000 under $4,000 | 2,956 | 152 | 420 | - | - | (*) | 304 | 243 | | | 59,561 | 11,453 | - | - |
| $4,000 under $5,000 | 11,049 | 868 | 2,721 | - | - | - | 857 | 811 | 2,726 | 46 | 96,045 | 24,675 | - | - |
| $5,000 under $6,000 | 14,767 | 2,048 | 4,969 | - | - | - | 2,071 | 1,916 | 7,546 | 155 | 107,680 | 43,553 | (*) | (*) |
| $6,000 under $7,000 | 28,162 | 5,041 | 10,409 | - | - | (*) | 4,081 | 3,603 | 11,885 | 478 | 122,993 | 57,887 | (*) | (*) |
| $7,000 under $8,000 | 51,040 | 15,934 | 16,995 | - | - | 37 | 9,652 | 9,284 | 32,148 | 369 | 123,713 | 74,635 | (*) | (*) |
| $8,000 under $9,000 | 55,675 | 23,007 | 22,049 | (*) | (*) | 45 | 13,396 | 12,231 | 21,952 | 1,165 | 124,360 | 81,540 | - | - |
| $9,000 under $10,000 | 59,574 | 29,333 | 27,148 | (*) | (*) | 152 | 13,996 | 11,743 | 30,439 | 2,203 | 110,131 | 88,870 | (*) | (*) |
| $10,000 under $11,000 | 42,649 | 24,362 | 23,440 | (*) | (*) | 87 | 10,982 | 10,308 | 15,916 | 675 | 95,067 | 89,013 | - | - |
| $11,000 under $12,000 | 48,442 | 28,927 | 32,503 | (*) | (*) | 102 | 12,927 | 12,616 | 12,643 | 311 | 86,451 | 92,166 | | |
| $12,000 under $13,000 | 50,797 | 33,760 | 36,064 | (*) | (*) | 40 | 15,820 | 14,828 | 20,851 | 992 | 70,678 | 85,570 | 1,187 | 665 |
| $13,000 under $14,000 | 45,111 | 38,366 | 31,012 | - | - | 133 | 15,714 | 15,196 | 13,920 | 518 | 57,009 | 74,487 | | |
| $14,000 under $15,000 | 49,738 | 45,332 | 39,669 | (*) | (*) | 59 | 16,955 | 16,162 | 15,389 | 792 | 53,329 | 77,217 | (*) | (*) |
| $15,000 under $20,000 | 219,497 | 279,651 | 207,158 | 2,371 | 1,505 | 1,180 | 102,995 | 98,401 | 83,846 | 4,594 | 215,214 | 402,247 | 830 | 780 |
| $20,000 under $25,000 | 166,709 | 314,481 | 206,376 | 732 | 967 | 1,279 | 108,613 | 105,113 | 65,395 | 3,499 | 144,235 | 382,050 | 2,509 | 3,112 |
| $25,000 under $30,000 | 119,590 | 290,241 | 198,131 | 1,306 | 1,202 | 1,916 | 109,994 | 105,954 | 49,623 | 4,040 | 88,858 | 299,733 | 1,628 | 2,623 |
| $30,000 under $50,000 | 192,602 | 633,644 | 602,085 | 2,132 | 3,984 | 4,485 | 339,788 | 323,607 | 69,821 | 16,180 | 175,744 | 1,017,211 | 2,863 | 6,822 |
| $50,000 under $100,000 | 119,745 | 814,034 | 950,011 | 2,140 | 10,466 | 8,727 | 553,115 | 532,260 | 38,116 | 20,855 | 99,195 | 1,283,388 | 2,561 | 15,829 |
| $100,000 under $200,000 | 29,728 | 408,302 | 633,462 | 831 | 12,241 | 4,430 | 407,190 | 393,788 | 8,864 | 13,402 | 20,216 | 643,170 | 672 | 10,453 |
| $200,000 under $500,000 | 7,159 | 153,730 | 395,771 | 301 | 15,448 | 1,882 | 336,839 | 326,014 | 2,067 | 10,825 | 4,531 | 327,745 | 206 | 9,646 |
| $500,000 under $1,000,000 | 1,097 | 31,061 | 142,826 | 53 | 7,973 | 290 | 182,755 | 177,190 | 287 | 5,565 | 604 | 111,722 | 29 | 4,210 |
| $1,000,000 or more | 453 | 20,951 | 156,008 | 26 | 18,249 | 165 | 318,719 | 296,099 | 128 | 22,620 | 249 | 122,455 | 6 | 25,034 |
| Taxable returns, total | 1,314,896 | 3,193,142 | 3,738,645 | 11,243 | 72,797 | 25,018 | 2,576,887 | 2,467,371 | 506,897 | 109,515 | 1,831,434 | 5,382,113 | 13,018 | 79,490 |
| No adjusted gross income | 43 | 121 | 217 | (*) | (*) | (*) | 501 | 381 | (*) | (*) | 170 | 452 | (*) | (*) |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | (*) | (*) | - | - |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $2,000 under $3,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | 4,015 | 132 | 11,235 | 1,374 | (*) | (*) |
| $3,000 under $4,000 | 2,632 | 141 | 376 | - | - | (*) | 299 | 238 | | | 48,432 | 9,736 | - | - |
| $4,000 under $5,000 | 9,845 | 853 | 2,496 | - | - | - | 737 | 695 | 2,375 | 42 | 88,156 | 22,856 | - | - |
| $5,000 under $6,000 | 13,869 | 1,978 | 4,785 | - | - | - | 1,956 | 1,811 | 7,474 | 145 | 101,832 | 41,498 | - | - |
| $6,000 under $7,000 | 26,981 | 4,973 | 10,135 | - | - | (*) | 3,992 | 3,518 | 11,646 | 474 | 117,806 | 56,296 | - | - |
| $7,000 under $8,000 | 50,869 | 15,926 | 16,955 | - | - | 37 | 9,621 | 9,252 | 32,148 | 369 | 121,788 | 73,861 | (*) | (*) |
| $8,000 under $9,000 | 55,423 | 22,935 | 22,036 | (*) | (*) | 45 | 13,376 | 12,210 | 21,952 | 1,165 | 122,098 | 80,659 | - | - |
| $9,000 under $10,000 | 59,573 | 29,333 | 27,147 | (*) | (*) | 152 | 13,996 | 11,793 | 30,439 | 2,203 | 109,637 | 88,675 | (*) | (*) |
| $10,000 under $11,000 | 42,649 | 24,362 | 23,440 | (*) | (*) | 87 | 10,982 | 10,308 | 15,916 | 675 | 94,273 | 88,721 | - | - |
| $11,000 under $12,000 | 48,343 | 28,925 | 32,444 | (*) | (*) | 102 | 12,800 | 12,489 | 12,643 | 311 | 85,871 | 91,941 | 1,187 | 665 |
| $12,000 under $13,000 | 50,797 | 33,760 | 36,064 | (*) | (*) | 40 | 15,820 | 14,828 | 20,851 | 992 | 70,259 | 85,327 | | |
| $13,000 under $14,000 | 45,111 | 38,366 | 31,012 | - | - | 133 | 15,714 | 15,196 | 13,920 | 518 | 56,753 | 74,372 | | |
| $14,000 under $15,000 | 49,738 | 45,332 | 39,669 | (*) | (*) | 59 | 16,955 | 16,162 | 15,389 | 792 | 52,957 | 76,940 | (*) | (*) |
| $15,000 under $20,000 | 219,397 | 279,649 | 207,098 | 2,371 | 1,505 | 1,180 | 102,990 | 98,396 | 83,846 | 4,594 | 214,830 | 402,060 | 830 | 780 |
| $20,000 under $25,000 | 166,708 | 314,481 | 206,375 | 732 | 967 | 1,279 | 108,612 | 105,113 | 65,395 | 3,499 | 143,981 | 381,945 | 2,509 | 3,112 |
| $25,000 under $30,000 | 119,590 | 290,241 | 198,131 | 1,306 | 1,202 | 1,916 | 109,994 | 105,954 | 49,623 | 4,040 | 88,770 | 299,687 | 1,628 | 2,623 |
| $30,000 under $50,000 | 192,539 | 633,642 | 602,068 | 2,132 | 3,984 | 4,485 | 339,764 | 323,587 | 69,789 | 16,177 | 175,694 | 1,017,198 | 2,863 | 6,822 |
| $50,000 under $100,000 | 119,745 | 814,034 | 950,011 | 2,140 | 10,466 | 8,727 | 553,115 | 532,260 | 38,116 | 20,855 | 99,180 | 1,283,380 | 2,561 | 15,829 |
| $100,000 under $200,000 | 29,724 | 408,302 | 633,460 | 831 | 12,241 | 4,430 | 407,189 | 393,787 | 8,864 | 13,402 | 20,213 | 643,170 | 672 | 10,453 |
| $200,000 under $500,000 | 7,159 | 153,730 | 395,771 | 301 | 15,448 | 1,882 | 336,839 | 326,014 | 2,067 | 10,825 | 4,531 | 327,745 | 206 | 9,646 |
| $500,000 under $1,000,000 | 1,097 | 31,061 | 142,826 | 53 | 7,973 | 290 | 182,755 | 177,190 | 287 | 5,565 | 604 | 111,722 | 29 | 4,210 |
| $1,000,000 or more | 453 | 20,951 | 156,008 | 26 | 18,249 | 165 | 318,719 | 296,099 | 128 | 22,620 | 249 | 122,455 | 6 | 25,034 |
| Total nontaxable returns | 4,339 | 282 | 977 | - | - | 20 | 583 | 561 | 697 | 20 | 63,435 | 14,102 | 366 | 63 |
| All returns, summary: | | | | | | | | | | | | | | |
| Returns under $5,000 | 16,700 | 1,218 | 3,537 | (*) | (*) | (*) | 1,865 | 1,568 | 6,758 | 297 | 194,612 | 41,556 | (*) | (*) |
| Returns $5,000 under $10,000 | 209,218 | 75,362 | 81,569 | (*) | (*) | 259 | 43,197 | 38,826 | 103,970 | 4,371 | 588,877 | 346,485 | (*) | (*) |
| Returns $10,000 under $15,000 | 236,737 | 170,748 | 162,688 | (*) | (*) | 421 | 72,398 | 69,110 | 78,719 | 3,288 | 362,534 | 418,452 | 1,268 | 753 |
| Returns $15,000 or more | 856,580 | 2,946,096 | 3,491,828 | 9,892 | 72,034 | 24,355 | 2,460,006 | 2,358,426 | 318,147 | 101,580 | 748,846 | 4,589,721 | 11,304 | 78,509 |

Footnotes at end of table.

Table 3.16--RETURNS WITH TAX DUE AT TIME OF FILING: TYPE OF TAXPAYMENT BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Returns by type of taxpayment--Continued | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Estimated tax payments and no income tax withheld--Continued | | | | | Neither income tax withheld nor estimated tax payments | | | | | | | |
| | Total other tax payments[2] | Tax due at time of filing | | | | Number of returns | Payment with request for extension of filing time | | Total other payments[2] | Tax due at time of filing | | | |
| | | Total | Amount paid at time of filing | Balance due after remittance[1] | | | | | | Total | Amount paid at time of filing | Balance due after remittance[1] | |
| | | | | Number of returns | Amount | | Number of returns | Amount | | | | Number of returns | Amount |
| | (29) | (30) | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) |
| All returns, total | 7,825 | 2,593,906 | 2,461,759 | 363,060 | 132,147 | 2,864,014 | 22,144 | 31,743 | 46,042 | 2,038,178 | 1,720,619 | 727,643 | 317,561 |
| No adjusted gross income | (*) | (*) | (*) | 2,028 | 57 | 21,723 | 191 | 201 | 562 | 6,942 | 5,995 | 5,549 | 946 |
| $1 under $1,000 | (*) | 477 | 145 | 2,395 | 370 | 117,574 | (*) | (*) | (*) | 6,314 | 5,741 | 14,326 | 572 |
| $1,000 under $2,000 | - | 736 | 697 | | | 266,810 | | | 1,109 | 25,207 | 21,958 | 45,377 | 3,249 |
| $2,000 under $3,000 | (*) | 1,336 | 1,236 | 3,297 | 101 | 381,543 | 2,183 | 350 | 1,867 | 41,081 | 35,362 | 63,951 | 5,719 |
| $3,000 under $4,000 | (*) | 4,528 | 4,213 | 12,858 | 315 | 478,584 | | | 2,972 | 76,934 | 64,820 | 90,509 | 12,113 |
| $4,000 under $5,000 | 47 | 9,809 | 8,728 | 25,704 | 1,081 | 340,289 | | | 2,877 | 82,143 | 69,843 | 77,480 | 12,301 |
| $5,000 under $6,000 | 100 | 17,010 | 16,221 | 18,818 | 789 | 269,856 | (*) | (*) | 3,349 | 99,142 | 80,206 | 78,789 | 18,936 |
| $6,000 under $7,000 | 385 | 21,249 | 20,302 | 19,858 | 948 | 186,367 | 3,741 | 1,230 | 2,911 | 86,316 | 72,829 | 52,994 | 13,487 |
| $7,000 under $8,000 | 151 | 31,048 | 29,062 | 17,418 | 1,986 | 131,193 | 1,528 | 921 | 3,206 | 88,912 | 75,852 | 45,419 | 13,060 |
| $8,000 under $9,000 | 188 | 39,885 | 34,348 | 24,806 | 5,537 | 114,829 | | | 2,598 | 95,443 | 81,248 | 34,970 | 14,196 |
| $9,000 under $10,000 | 118 | 42,638 | 40,797 | 21,128 | 1,841 | 79,839 | (*) | (*) | 2,243 | 80,686 | 64,930 | 34,470 | 15,757 |
| $10,000 under $11,000 | 210 | 38,246 | 36,301 | 17,571 | 1,944 | 79,928 | 1,942 | 735 | 2,685 | 95,512 | 81,262 | 27,653 | 14,250 |
| $11,000 under $12,000 | 165 | 39,063 | 36,091 | 14,277 | 2,972 | 54,167 | 1,214 | 710 | 1,894 | 71,802 | 61,663 | 18,305 | 10,139 |
| $12,000 under $13,000 | 136 | 34,280 | 32,883 | 12,667 | 1,397 | 45,046 | 577 | 676 | 1,517 | 66,595 | 54,035 | 18,144 | 12,560 |
| $13,000 under $14,000 | 187 | 30,918 | 29,905 | 8,654 | 1,013 | 39,533 | 663 | 683 | 1,738 | 60,605 | 52,773 | 15,162 | 7,832 |
| $14,000 under $15,000 | 143 | 35,640 | 31,817 | 11,424 | 3,823 | 30,900 | | | 1,395 | 59,586 | 50,717 | 11,809 | 8,869 |
| $15,000 under $20,000 | 1,468 | 173,398 | 162,015 | 40,663 | 11,383 | 109,006 | 3,050 | 4,174 | 5,256 | 241,269 | 204,245 | 45,352 | 37,025 |
| $20,000 under $25,000 | 405 | 167,979 | 159,157 | 29,030 | 8,822 | 44,205 | 881 | 1,411 | 2,524 | 146,389 | 126,835 | 17,900 | 19,555 |
| $25,000 under $30,000 | 373 | 150,221 | 141,332 | 17,165 | 8,889 | 25,825 | 379 | 769 | 1,681 | 107,053 | 94,118 | 10,141 | 12,935 |
| $30,000 under $50,000 | 975 | 446,421 | 422,283 | 37,219 | 24,139 | 34,339 | 2,319 | 7,470 | 1,940 | 239,884 | 204,778 | 14,187 | 35,106 |
| $50,000 under $100,000 | 1,249 | 593,350 | 565,967 | 20,485 | 27,383 | 10,772 | 746 | 5,508 | 1,001 | 170,881 | 140,587 | 4,554 | 30,293 |
| $100,000 under $200,000 | 672 | 313,688 | 300,401 | 4,448 | 13,287 | 1,402 | 124 | 2,089 | 233 | 54,160 | 43,541 | 509 | 10,619 |
| $200,000 under $500,000 | 577 | 204,940 | 196,385 | 943 | 8,555 | 243 | 48 | 2,611 | 57 | 21,952 | 16,420 | 79 | 5,532 |
| $500,000 under $1,000,000 | 160 | 74,481 | 71,342 | 139 | 3,139 | 27 | 4 | 481 | 5 | 4,657 | 2,946 | 12 | 1,712 |
| $1,000,000 or more | 63 | 121,023 | 118,646 | 65 | 2,376 | 14 | 3 | 821 | 4 | 8,713 | 7,915 | 2 | 798 |
| Taxable returns, total | 7,560 | 2,587,046 | 2,455,783 | 351,506 | 131,257 | 2,052,578 | 18,033 | 31,003 | 31,132 | 1,895,382 | 1,598,927 | 562,376 | 296,458 |
| No adjusted gross income | (*) | (*) | (*) | (*) | (*) | 541 | 15 | 185 | 25 | 3,041 | 2,574 | 90 | 467 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | (*) | (*) | (*) | 1,819 | 69 | 37,819 | | | - | 3,041 | 2,199 | 11,610 | 842 |
| $2,000 under $3,000 | (*) | (*) | (*) | | | 218,954 | 987 | 278 | 161 | 18,682 | 15,426 | 37,781 | 3,257 |
| $3,000 under $4,000 | - | 3,733 | 3,521 | 11,404 | 211 | 370,676 | | | 924 | 55,704 | 46,749 | 66,538 | 8,955 |
| $4,000 under $5,000 | 47 | 9,002 | 8,091 | 24,086 | 912 | 280,630 | | | 1,391 | 67,113 | 58,146 | 59,216 | 8,967 |
| $5,000 under $6,000 | 74 | 16,177 | 15,404 | 18,045 | 773 | 228,199 | (*) | (*) | 1,580 | 85,850 | 70,114 | 64,336 | 15,736 |
| $6,000 under $7,000 | 342 | 20,486 | 19,549 | 19,256 | 937 | 163,088 | 3,224 | 1,067 | 1,684 | 77,525 | 65,957 | 44,933 | 11,568 |
| $7,000 under $8,000 | 125 | 30,819 | 28,834 | 17,249 | 1,985 | 114,659 | (*) | (*) | 2,151 | 81,659 | 69,504 | 40,396 | 12,155 |
| $8,000 under $9,000 | 147 | 39,440 | 34,000 | 24,539 | 5,440 | 104,147 | 1,308 | 730 | 1,812 | 90,441 | 76,564 | 31,802 | 13,877 |
| $9,000under $10,000 | 114 | 42,516 | 40,675 | 21,126 | 1,841 | 73,331 | | | 1,776 | 77,346 | 62,105 | 31,415 | 15,241 |
| $10,000 under $11,000 | 210 | 38,050 | 36,189 | 17,305 | 1,861 | 72,996 | 780 | 427 | 2,126 | 92,044 | 78,331 | 24,099 | 13,713 |
| $11,000 under $12,000 | 145 | 38,917 | 35,945 | 14,132 | 2,972 | 50,291 | 1,213 | 710 | 1,568 | 69,582 | 59,615 | 16,392 | 9,967 |
| $12,000 under $13,000 | 118 | 34,193 | 32,796 | 12,567 | 1,397 | 40,926 | (*) | (*) | 1,238 | 63,973 | 52,214 | 16,250 | 11,759 |
| $13,000 under $14,000 | 171 | 30,896 | 29,882 | 8,654 | 1,013 | 36,514 | 663 | 683 | 1,457 | 58,914 | 51,226 | 13,333 | 7,688 |
| $14,000 under $15,000 | 131 | 35,426 | 31,603 | 11,424 | 3,823 | 29,905 | | | 1,328 | 58,933 | 50,094 | 11,476 | 8,840 |
| $15,000 under $20,000 | 1,465 | 173,256 | 161,874 | 40,463 | 11,382 | 104,654 | 3,050 | 4,174 | 4,747 | 238,767 | 201,840 | 43,843 | 36,927 |
| $20,000 under $25,000 | 405 | 167,912 | 159,089 | 28,958 | 8,822 | 43,361 | 881 | 1,411 | 2,403 | 145,876 | 126,322 | 17,510 | 19,554 |
| $25,000 under $30,000 | 370 | 150,198 | 141,309 | 17,165 | 8,889 | 25,214 | 379 | 769 | 1,557 | 106,716 | 93,803 | 9,907 | 12,913 |
| $30,000 under $50,000 | 969 | 446,397 | 422,258 | 37,219 | 24,139 | 34,029 | 2,319 | 7,470 | 1,914 | 239,673 | 204,621 | 14,077 | 35,053 |
| $50,000 under $100,000 | 1,249 | 593,348 | 565,964 | 20,485 | 27,383 | 10,721 | 746 | 5,508 | 993 | 170,833 | 140,549 | 4,538 | 30,284 |
| $100,000 under $200,000 | 672 | 313,687 | 300,399 | 4,448 | 13,287 | 1,379 | 120 | 2,088 | 231 | 54,144 | 43,530 | 503 | 10,614 |
| $200,000 under $500,000 | 577 | 204,940 | 196,385 | 943 | 8,555 | 241 | 48 | 2,611 | 57 | 21,951 | 16,419 | 79 | 5,532 |
| $500,000 under $1,000,000 | 160 | 74,481 | 71,342 | 139 | 3,139 | 26 | 4 | 481 | 5 | 4,657 | 2,946 | 11 | 1,711 |
| $1,000,000 or more | 63 | 121,023 | 118,646 | 65 | 2,376 | 14 | 3 | 821 | 4 | 8,713 | 7,915 | 2 | 798 |
| Total nontaxable returns | 262 | 6,861 | 5,971 | 11,554 | 890 | 811,436 | 4,111 | 742 | 14,909 | 142,799 | 121,691 | 165,267 | 21,107 |
| All returns, summary: | | | | | | | | | | | | | |
| Returns under $5,000 | 100 | 18,428 | 16,504 | 46,282 | 1,924 | 1,606,523 | 2,725 | 567 | 9,805 | 238,620 | 203,719 | 297,192 | 34,901 |
| Returns $5,000 under $10,000 | 942 | 151,830 | 140,703 | 102,028 | 11,101 | 782,084 | 7,469 | 3,038 | 14,308 | 450,500 | 375,065 | 246,642 | 75,435 |
| Returns $10,000 under $15,000 | 841 | 178,147 | 166,997 | 64,593 | 11,150 | 249,574 | 4,396 | 2,803 | 9,229 | 354,100 | 300,450 | 91,073 | 53,650 |
| Returns $15,000 or more | 5,942 | 2,245,503 | 2,137,529 | 150,157 | 107,974 | 225,883 | 7,554 | 25,334 | 12,701 | 994,959 | 841,384 | 92,736 | 153,575 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Includes returns of taxpayers electing to have their tax computed by the Internal Revenue Service. They were to be billed for the balance due.
[2]Comprised of excess social security taxes withheld, nonhighway Federal gasoline tax, tax withheld by regulated investment companies, and non-specified refundable taxes withheld.
NOTE: Amount detail may not add to total because of rounding.

Table 3.17—RETURNS WITH NEITHER TAX DUE AT TIME OF FILING NOR OVERPAYMENT: TYPE OF TAXPAYMENT BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Total number of returns | Returns by type of taxpayment | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Income tax withheld and no estimated tax payments | | | | | Income tax withheld and estimated tax payments | | | | | |
| | | Number of returns | Income tax withheld | Payment with request for extension of filing time | | Total other payments[1] | Number of returns | Income tax withheld | Estimated tax payments | Payment with request for extension of filing time | | Total other payments[1] |
| | | | | Number of returns | Amount | | | | | Number of returns | Amount | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| All returns, total | 2,301,543 | 35,056 | 54,083 | 1,117 | 2,488 | 174 | 8,778 | 12,943 | 11,669 | 619 | 2,902 | 39 |
| Under $5,000 | 2,141,747 | 10,745 | 3,045 | (*) | (*) | - | | | | - | - | - |
| $5,000 under $10,000 | 116,867 | (*) | (*) | - | - | - | 7,241 | 5,300 | 2,443 | - | - | - |
| $10,000 under $15,000 | 23,521 | 11,387 | 17,892 | (*) | (*) | (*) | | | | - | - | - |
| $15,000 under $20,000 | 10,737 | 6,640 | 15,773 | (*) | (*) | (*) | | | | (*) | (*) | (*) |
| $20,000 under $50,000 | 7,464 | 2,728 | 11,729 | (*) | (*) | (*) | 1,275 | 5,827 | 2,533 | 471 | 793 | (*) |
| $50,000 under $100,000 | 922 | 177 | 2,690 | 151 | 1,139 | (*) | (*) | (*) | (*) | | | - |
| $100,000 under $200,000 | 210 | | | | | | 84 | 904 | 1,633 | 69 | 705 | 9 |
| $200,000 or more | 75 | 10 | 975 | 9 | 1,034 | 2 | 21 | 406 | 3,603 | 19 | 1,384 | 5 |
| Taxable returns, total | 54,783 | 32,511 | 52,639 | 1,040 | 2,471 | 174 | 8,759 | 12,941 | 11,669 | 619 | 2,902 | 39 |
| Under $5,000 | 12,893 | (*) | (*) | - | - | - | | | | - | - | - |
| $5,000 under $10,000 | 9,750 | (*) | (*) | - | - | - | 7,222 | 5,298 | 2,443 | - | - | - |
| $10,000 under $15,000 | 18,592 | 11,387 | 17,892 | (*) | (*) | (*) | | | | - | - | - |
| $15,000 under $20,000 | 8,387 | 6,640 | 15,773 | (*) | (*) | (*) | | | | (*) | (*) | (*) |
| $20,000 under $50,000 | 4,477 | 2,728 | 11,729 | (*) | (*) | (*) | 1,275 | 5,827 | 2,533 | 471 | 793 | (*) |
| $50,000 under $100,000 | 466 | 177 | 2,690 | 151 | 1,139 | (*) | (*) | (*) | (*) | | | - |
| $100,000 under $200,000 | 164 | | | | | | 84 | 904 | 1,633 | 69 | 705 | 9 |
| $200,000 or more | 54 | 10 | 975 | 9 | 1,034 | 2 | 21 | 406 | 3,603 | 19 | 1,384 | 5 |
| Total nontaxable returns | 2,246,760 | 2,545 | 1,444 | 77 | 17 | - | 19 | 2 | 1 | - | - | - |

| Size of adjusted gross income | Returns by type of taxpayment—Continued | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Estimated tax payments and no income tax withheld | | | | | Neither income tax withheld nor estimated tax payments | | | |
| | Number of returns | Estimated tax payments | Payment with request for extension of filing time | | Total other payments[1] | Number of returns | Payment with request for extension of filing time | | Total other payments[1] |
| | | | Number of returns | Amount | | | Number of returns | Amount | |
| | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) |
| All returns, total | 13,757 | 20,525 | 1,116 | 5,643 | 32 | 2,243,952 | 884 | 465 | 138 |
| Under $5,000 | 3,524 | 796 | (*) | (*) | - | 2,125,471 | (*) | (*) | (*) |
| $5,000 under $10,000 | 5,411 | 3,576 | (*) | (*) | (*) | 106,100 | - | - | (*) |
| $10,000 under $15,000 | 4,079 | 7,011 | (*) | (*) | - | 6,586 | (*) | (*) | (*) |
| $15,000 under $20,000 | | | (*) | (*) | (*) | 2,319 | - | - | - |
| $20,000 under $50,000 | 509 | 2,699 | 452 | 1,448 | - | 3,952 | 49 | 202 | - |
| $50,000 under $100,000 | 162 | 3,017 | | | - | 455 | | | - |
| $100,000 under $200,000 | 47 | 1,119 | 38 | 548 | 20 | 50 | | | - |
| $200,000 or more | 25 | 2,307 | 21 | 3,505 | - | 19 | 1 | 1 | - |
| Taxable returns, total | 11,837 | 19,877 | 945 | 5,609 | 30 | 1,676 | 20 | 194 | 117 |
| Under $5,000 | 7,094 | 3,774 | - | - | - | (*) | (*) | (*) | - |
| $5,000 under $10,000 | | | (*) | (*) | (*) | - | - | - | - |
| $10,000 under $15,000 | 4,048 | 6,993 | (*) | (*) | - | (*) | (*) | (*) | (*) |
| $15,000 under $20,000 | | | (*) | (*) | - | - | - | - | - |
| $20,000 under $50,000 | 464 | 2,669 | 452 | 1,448 | - | (*) | (*) | (*) | - |
| $50,000 under $100,000 | 161 | 3,017 | | | - | - | - | - | - |
| $100,000 under $200,000 | 47 | 1,119 | 38 | 548 | 20 | (*) | (*) | (*) | - |
| $200,000 or more | 23 | 2,305 | 21 | 3,505 | - | - | - | - | - |
| Total nontaxable returns | 1,920 | 649 | 171 | 34 | 2 | 2,242,276 | 864 | 272 | 21 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]Comprised of excess social security taxes withheld, nonhighway Federal gasoline tax, tax withheld by regulated investment companies and nonspecified refundable taxes withheld.

NOTE: Amount detail may not add to total because of rounding.

Table 3.18--RETURNS WITH TAXABLE PENSIONS AND ANNUITIES OR WITH INCOME TAX WITHHELD ON FORM W-2P:[1] SELECTED ITEMS BY SIZE OF TAXABLE PENSIONS AND ANNUITIES

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

| | Returns with pensions and annuities (taxable portion) | | | | | | | | | | | | Returns with income tax withheld on pensions and annuities from Form W-2P | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Size of pensions and annuities (taxable portion) | | | | | | | | | | | |
| | | | $1 under $5,000 | | $5,000 under $10,000 | | $10,000 under $15,000 | | $15,000 under $25,000 | | $25,000 or more | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| Adjusted gross income | 3,732,889 | 37,617,186 | 3,139,782 | 27,780,329 | 491,195 | 6,714,494 | 76,385 | 1,843,366 | 22,029 | 876,041 | 3,498 | 402,956 | 122,021 | 1,118,542 |
| Pensions and annuities (taxable portion) | 3,732,889 | 11,011,307 | 3,139,782 | 6,327,211 | 491,195 | 3,248,224 | 76,385 | 907,131 | 22,029 | 393,182 | 3,498 | 135,559 | 100,957 | 508,667 |
| Total taxpayments | 2,810,792 | 4,798,690 | 2,268,302 | 3,323,606 | 442,808 | 867,735 | 74,484 | 313,642 | 21,744 | 184,619 | 3,454 | 109,089 | 122,021 | 124,825 |
| Income tax withheld, Form 1040 | 1,860,895 | 2,405,107 | 1,558,533 | 1,899,590 | 247,673 | 347,946 | 42,508 | 100,883 | 10,552 | 39,096 | 1,629 | 17,591 | 122,021 | 104,409 |
| Income tax withheld, Form W-2P[2] | 100,957 | 44,800 | 58,853 | 13,266 | 36,177 | 20,821 | 5,045 | 6,781 | 775 | 2,130 | 107 | 1,802 | 122,021 | 54,065 |
| All other taxpayments[3] | 1,434,851 | 2,393,583 | 1,062,119 | 1,424,016 | 297,439 | 519,789 | 54,468 | 212,759 | 17,604 | 145,522 | 3,221 | 91,498 | 25,558 | 20,416 |
| Retirement income credit | 561,554 | 79,055 | 373,743 | 44,799 | 156,392 | 26,717 | 26,177 | 6,152 | 5,041 | 1,366 | 201 | 20 | 31,455 | 5,333 |
| Income tax after credits | 2,912,295 | 4,998,321 | 2,347,617 | 3,383,105 | 463,958 | 932,627 | 75,255 | 345,144 | 21,980 | 209,254 | 3,485 | 128,192 | 104,979 | 124,959 |
| Overpayments | 1,742,753 | 578,225 | 1,474,173 | 452,086 | 223,912 | 80,961 | 34,612 | 26,301 | 9,052 | 12,220 | 1,004 | 6,658 | 71,977 | 14,368 |
| Tax due at time of filing | 1,469,160 | 860,348 | 1,162,923 | 571,723 | 249,625 | 157,623 | 41,154 | 62,572 | 12,971 | 39,892 | 2,487 | 28,538 | 50,044 | 15,417 |
| Balance due after remittance | 412,135 | 38,057 | 322,141 | 25,914 | 72,796 | 5,340 | 13,561 | 2,170 | 2,747 | 1,912 | 890 | 2,720 | 11,591 | 191 |

| | Returns with income tax withheld on pensions and annuities from Form W-2P--Continued | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Returns with pensions and annuities (taxable portion) | | | | | | | | | | | | Returns with no pensions and annuities (taxable portion) | |
| | | | Size of pensions and annuities (taxable portion) | | | | | | | | | | | |
| | | | $1 under $5,000 | | $5,000 under $10,000 | | $10,000 under $15,000 | | $15,000 under $25,000 | | $25,000 or more | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| Adjusted gross income | 100,957 | 956,937 | 58,853 | 449,403 | 36,177 | 371,169 | 5,045 | 103,332 | 775 | 22,800 | 107 | 10,233 | 21,064 | 161,605 |
| Pensions and annuities (taxable portion) | 100,957 | 508,667 | 58,853 | 190,279 | 36,177 | 238,523 | 5,045 | 60,740 | 775 | 14,456 | 107 | 4,669 | - | - |
| Total taxpayments | 100,957 | 104,364 | 58,853 | 44,024 | 36,177 | 37,129 | 5,045 | 15,555 | 775 | 4,337 | 107 | 3,319 | 21,064 | 20,460 |
| Income tax withheld, Form 1040 | 100,957 | 86,504 | 58,853 | 37,087 | 36,177 | 32,339 | 5,045 | 10,707 | 775 | 3,782 | 107 | 2,590 | 21,064 | 17,904 |
| Income tax withheld, Form W-2P[2] | 100,957 | 44,800 | 58,853 | 13,266 | 36,177 | 20,821 | 5,045 | 6,781 | 775 | 2,130 | 107 | 1,802 | 21,064 | 9,264 |
| All other taxpayments[3] | 20,230 | 17,860 | 10,684 | 6,937 | 6,383 | 4,790 | 2,625 | 4,849 | (*) | (*) | 71 | 729 | 5,328 | 2,556 |
| Retirement income credit | 30,448 | 5,084 | 10,230 | 1,621 | 17,625 | 2,855 | 2,167 | 519 | (*) | (*) | - | - | (*) | (*) |
| Income tax after credits | 86,430 | 105,784 | 44,341 | 42,826 | 36,177 | 37,087 | 5,030 | 17,394 | 775 | 4,781 | 107 | 3,696 | 18,549 | 19,175 |
| Overpayments | 58,444 | 12,188 | 37,596 | 6,206 | 19,054 | 4,857 | 1,655 | 973 | (*) | (*) | (*) | (*) | 13,533 | 2,181 |
| Tax due at time of filing | 42,513 | 14,402 | 21,257 | 5,339 | 17,123 | 5,043 | 3,390 | 3,016 | (*) | (*) | 86 | 455 | 7,531 | 1,015 |
| Balance due after remittance | 9,148 | 161 | (*) | (*) | 3,337 | 45 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]Statement for recipients of annuities, pensions, or retired pay.

[2]Included in income tax withheld, Form 1040.

[3]Comprised of 1972 estimated taxpayments, payment with request for extension of filing time, excess social security taxes withheld, nonhighway Federal gasoline taxes, tax withheld by regulated investment companies and non-specified refundable taxes withheld.

Table 3.19--SELECTED CHARACTERISTICS OF RETURNS OF TAXPAYERS ELECTING TO HAVE THEIR TAX COMPUTED BY INTERNAL REVENUE SERVICE

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

| Items | All Returns | | Size of Adjusted Gross Income | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Under $5,000 | | $5,000 under $10,000 | | $10,000 under $15,000 | | $15,000 or more | |
| | Number | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Adjusted gross income | 394,394 | 1,139,722 | 319,858 | 459,266 | 46,961 | 325,836 | 22,537 | 268,245 | 5,038 | 86,374 |
| Salaries and wages (gross) | 332,687 | 1,099,946 | 260,389 | 444,006 | 44,723 | 312,776 | 22,537 | 257,242 | 5,038 | 85,919 |
| Dividends in adjusted gross income | 22,414 | 5,405 | 16,549 | 4,416 | (*) | (*) | (*) | (*) | - | - |
| Interest received | 71,616 | 36,698 | 52,440 | 29,464 | (*) | (*) | 8,399 | 5,340 | (*) | (*) |
| Total deduction | 383,241 | 493,037 | 308,705 | 388,425 | 46,961 | 56,386 | 22,537 | 38,150 | 5,038 | 10,076 |
| Income subject to tax | 134,563 | 497,885 | 64,314 | 77,505 | 42,674 | 175,447 | 22,537 | 180,917 | 5,038 | 64,016 |
| Income tax before credits | 134,563 | 88,441 | 64,314 | 11,913 | 42,674 | 30,449 | 22,537 | 33,548 | 5,038 | 12,530 |
| Income tax after credits | 134,563 | 88,333 | 64,314 | 11,902 | 42,674 | 30,365 | 22,537 | 33,548 | 5,038 | 12,517 |
| Total taxpayments | 282,992 | 115,495 | 211,397 | 32,769 | 44,441 | 35,846 | 22,537 | 34,845 | 4,617 | 12,036 |
| Income tax withheld | 282,340 | 115,369 | 210,745 | 32,644 | 44,441 | 35,846 | 22,537 | 34,845 | 4,617 | 12,036 |
| Balance due | 34,401 | 7,784 | 10,842 | 1,135 | 12,460 | 2,405 | 9,109 | 2,825 | (*) | (*) |
| Overpayment refunded | 254,174 | 34,830 | 203,448 | 21,886 | 34,250 | 7,886 | 13,428 | 4,121 | (*) | (*) |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Amount detail may not add to total because of rounding.

Section 4

# Taxpayers Age 65 or Over; Retirement Income Credit

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Table 4A.--RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: SELECTED ITEMS BY MARITAL STATUS AND AGE

[All figures are estimates based on samples--data are in thousands]

| Marital status by age exemptions | Number of returns | Adjusted gross income[1] | Total deductions | Exemptions | | | | Income subject to tax | Tax preferences | Income tax after credits | Additional tax for tax preferences | Total income tax |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Total | | Taxpayers | | | | | | |
| | | | | Number | Amount | Number | Amount | | | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| All returns, total | 7,022 | 61,878,689 | 15,693,980 | 20,812 | 15,575,941 | 11,086 | 8,304,470 | 34,034,690 | 2,060,966 | 8,732,154 | 45,604 | 8,777,756 |
| Joint returns of husbands and wives, total | 4,058 | 42,603,741 | 9,857,202 | 14,693 | 11,002,669 | 8,112 | 6,078,896 | 23,937,054 | 1,638,675 | 6,188,691 | 38,042 | 6,226,733 |
| Both 65 or over | 2,015 | 21,251,154 | 5,029,782 | 8,176 | 6,117,791 | 4,030 | 3,019,033 | 11,414,830 | 919,525 | 3,133,329 | 19,799 | 3,153,128 |
| One under 65 | 2,043 | 21,352,587 | 4,827,420 | 6,516 | 4,884,877 | 4,084 | 3,059,863 | 12,522,224 | 719,151 | 3,055,362 | 18,243 | 3,073,605 |
| Separate returns of husbands and wives, total | 135 | 883,000 | 203,312 | 315 | 229,545 | 145 | 108,314 | 491,638 | 27,837 | 138,947 | 688 | 139,635 |
| Both taxpayers 65 or over | 5 | 16,035 | 4,737 | 21 | 15,834 | 10 | 7,917 | 2,719 | - | 745 | - | 745 |
| Returns of heads of households | 135 | 1,079,526 | 287,093 | 338 | 252,788 | 135 | 101,206 | 583,718 | 23,337 | 137,373 | 374 | 137,747 |
| Returns of surviving spouses | 10 | 36,128 | 15,422 | 26 | 19,328 | 10 | 7,834 | 12,621 | 518 | 4,470 | 13 | 4,483 |
| Returns of single persons | 2,684 | 17,276,293 | 5,330,949 | 5,441 | 4,071,613 | 2,684 | 2,008,221 | 9,009,657 | 370,598 | 2,262,672 | 6,487 | 2,269,159 |

[1]Adjusted gross income less deficit.
NOTE: Amount detail may not add to total because of rounding.

This section presents data for two groups of returns: those on which at least one additional exemption was claimed for age 65 or over, and those on which the retirement income credit was claimed. Most, but not all, of the returns falling into the latter category were filed by persons who also claimed an age exemption.

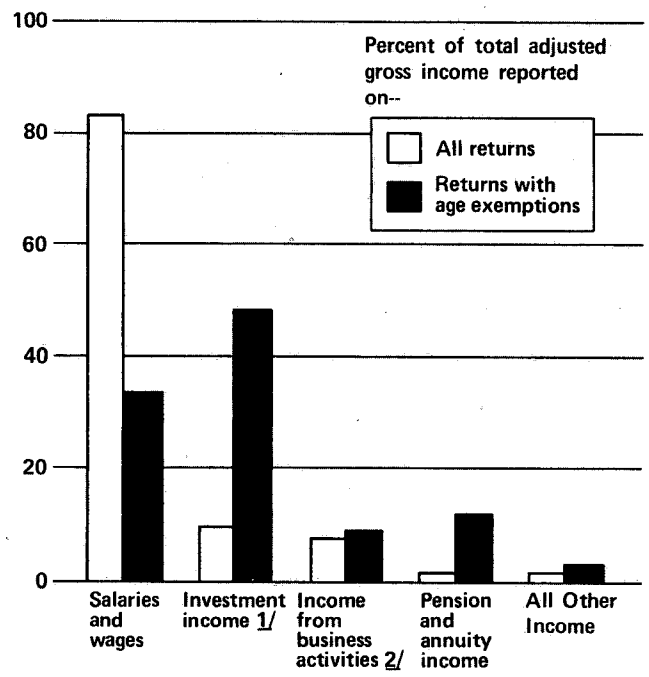
## Returns with Age Exemptions

Persons age 65 and over benefitted from certain special tax provisions under the Internal Revenue Code. These included an additional $750 exemption for each taxpayer age 65 or over, the exclusion of all or part of the gain on the sale of personal residences, and more liberal treatment of "retirement income" for the purpose of computing the retirment income credit. Moreover, social security income, a major source of income for many older persons, was nontaxable, and was not reported on income tax returns. See table 4A for selected characteristics of returns with at least one taxpayer age 65 or over.

In spite of the liberalized filing requirements for taxpayers age 65 or over effected by the Tax Reform Act of 1969 and the Revenue Act of 1971, tax year 1972 showed an increase of about 260,000 returns filed by persons age 65 or over, the first increase in three years. The two previous years had reflected expected decreases attributable to the especially liberal filing requirements. Beginning with 1970, the filing requirement for single persons age 65 or over was $2,300, whereas a married couple both in that age group did not have to file a return until their combined income reached $3,500, even if only one member was receiving that income. For a married couple, with one member under 65, the other 65 or over, the filing requirement became $2,900. For 1972, the filing requirement for single persons age 65 or over was

**Chart 4A**

**Percentage distribution of adjusted gross income: all returns and returns with age exemptions**

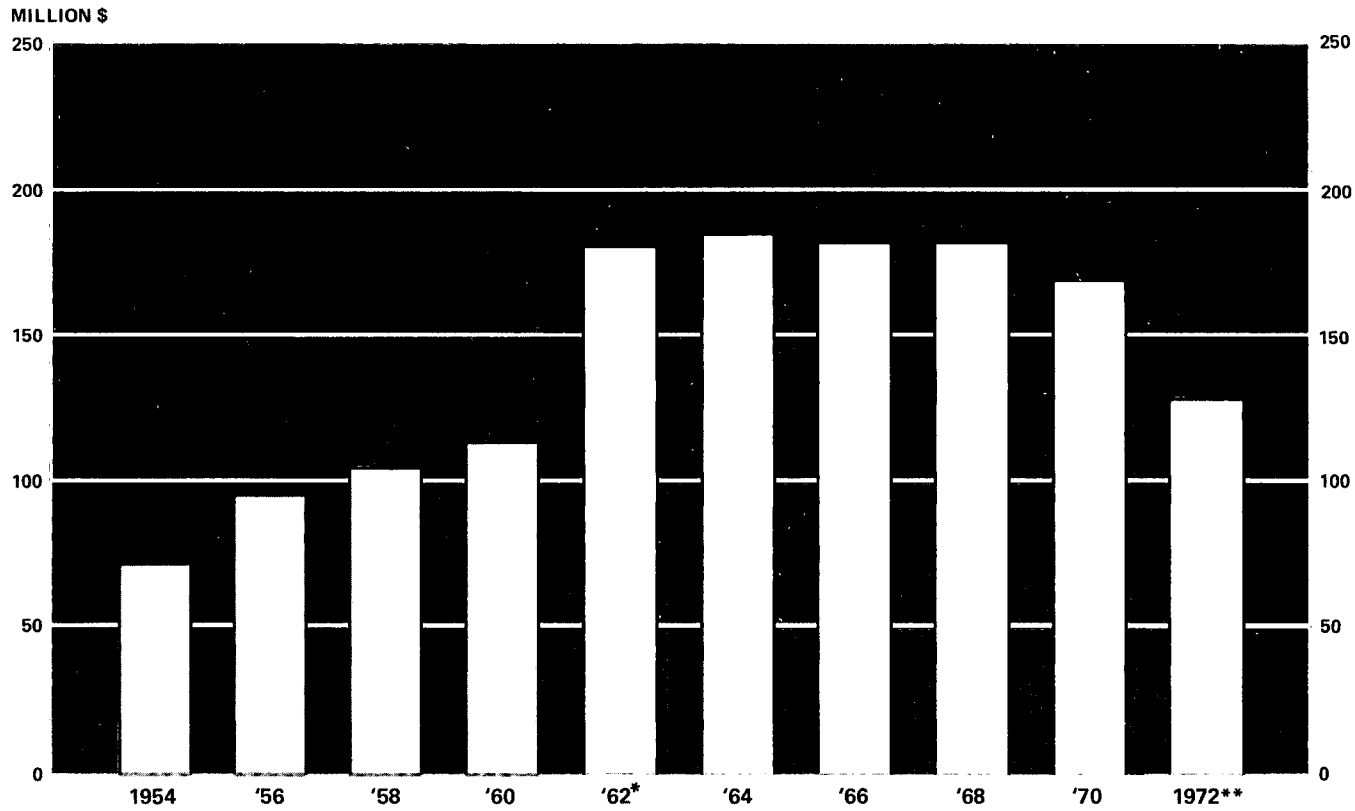



1/ Includes dividends, interest, and net income (or net gain) from sales of capital assets, rents, and royalties.

2/ Includes net income from a business, profession, farm, partnership, and Small Business Corporation.

Chart 4B

**Retirement income credit: 1954-1972**




*Maximum base of credit increased from $1200 to $1524 beginning 1962.
**Decrease attributable in part to increased Social Security benefits which reduced base for credit.

$2,800. For joint returns, if either member was age 65 or over, the filing requirement was $3,550 while it was $4,300 if both were over age 65. The reason the filing requirement was raised for older persons with income below these levels was that the increased exemption deduction and low-income allowance made them nontaxable in any case.

As shown in table 4A, joint returns of husbands and wives both age 65 or over totaled 2.0 million, and joint returns with only one member age 65 or over also amounted to 2.0 million. These figures were each around 100,000 over 1971. Returns of unmarried persons and married persons filing separately age 65 or over approximated 3.0 million.

## Returns with Retirement Income Credit

The retirement income credit was designed to provide some tax relief to elderly or retired persons living on pensions, annuities, or other forms of "retirement income" (such as dividends, interest, or rents) in order to help equalize their tax treatment with those receiving tax-exempt social security or railroad retirement benefits.

The base for the retirement income credit was reduced by the amount received under the Social Security Act. Therefore, the decreases in the credit for both 1971 and 1972 as illustrated in chart 4B were related to increases in social security benefits paid for those years.

Table 4.1—RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Number of returns | Adjusted gross income | Salaries and wages (gross) | | Business or profession | | | | Farm | | | | Partnership | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Net profit | | Net loss | | Net profit | | Net loss | | Net profit | | Net loss | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| All returns, total | 7,021,669 | [1]61,878,689 | 3,370,130 | 20,388,654 | 582,468 | 3,119,389 | 125,056 | 355,127 | 278,596 | 860,471 | 160,398 | 389,963 | 199,951 | 1,840,181 | 80,833 | 432,156 |
| No adjusted gross income | 70,540 | -412,017 | 13,518 | 40,634 | 3,222 | 12,208 | 20,549 | 120,509 | 755 | 3,127 | 22,720 | 100,753 | 831 | 4,799 | 6,916 | 105,237 |
| $1 under $1,000 | 290,131 | 172,029 | 127,794 | 78,636 | 40,022 | 19,832 | 11,860 | 9,045 | 29,270 | 11,965 | 15,001 | 16,588 | 3,039 | 1,433 | | |
| $1,000 under $2,000 | 623,170 | 963,277 | 284,619 | 369,242 | 69,183 | 70,904 | 8,287 | 13,548 | 32,352 | 27,758 | 16,074 | 17,421 | 3,765 | 6,297 | 7,702 | 5,085 |
| $2,000 under $3,000 | 766,577 | 1,927,486 | 304,916 | 555,939 | 51,158 | 69,680 | 10,700 | 17,082 | 34,722 | 35,829 | 15,791 | 17,102 | 14,385 | 25,940 | | |
| $3,000 under $4,000 | 896,441 | 3,131,564 | 347,419 | 783,517 | 46,224 | 81,324 | 7,497 | 11,826 | 28,504 | 42,192 | 14,160 | 14,736 | 12,530 | 15,216 | 9,695 | 8,410 |
| $4,000 under $5,000 | 713,795 | 3,222,053 | 282,895 | 822,133 | 44,084 | 84,986 | 7,443 | 10,006 | 24,319 | 39,665 | 13,245 | 16,741 | 8,562 | 8,223 | | |
| $5,000 under $6,000 | 586,043 | 3,213,607 | 272,665 | 1,007,998 | 33,575 | 88,372 | 5,330 | 3,558 | 18,722 | 40,347 | 7,954 | 13,378 | 6,575 | 8,151 | (*) | (*) |
| $6,000 under $7,000 | 467,151 | 3,028,455 | 226,372 | 1,031,199 | 31,450 | 80,686 | 5,774 | 8,101 | 13,221 | 36,265 | 7,501 | 15,106 | 11,407 | 25,423 | 3,376 | 7,408 |
| $7,000 under $8,000 | 363,926 | 2,715,782 | 207,383 | 1,135,529 | 25,311 | 76,045 | 5,667 | 7,565 | 11,457 | 33,655 | 6,246 | 9,168 | 11,436 | 40,092 | | |
| $8,000 under $9,000 | 331,193 | 2,800,718 | 201,564 | 1,213,363 | 21,374 | 80,595 | 5,109 | 5,027 | 12,020 | 50,807 | 3,914 | 6,494 | 6,749 | 22,466 | 9,530 | 9,892 |
| $9,000 under $10,000 | 238,360 | 2,256,908 | 137,419 | 973,348 | 22,614 | 89,007 | 2,771 | 4,625 | 10,560 | 32,203 | 5,092 | 7,261 | (*) | (*) | | |
| $10,000 under $11,000 | 247,581 | 2,596,167 | 149,527 | 1,209,031 | 17,605 | 81,338 | 2,664 | 4,852 | 7,984 | 35,101 | 4,962 | 10,719 | 9,545 | 43,318 | | |
| $11,000 under $12,000 | 184,530 | 2,118,173 | 111,796 | 957,357 | 14,168 | 67,185 | 2,605 | 4,148 | 6,650 | 23,070 | 3,100 | 6,124 | 6,740 | 25,253 | 5,282 | 9,753 |
| $12,000 under $13,000 | 141,294 | 1,770,029 | 81,660 | 780,469 | 12,235 | 60,020 | 2,446 | 2,479 | 6,342 | 27,429 | 1,717 | 2,912 | 4,373 | 24,212 | | |
| $13,000 under $14,000 | 134,552 | 1,813,041 | 86,452 | 875,403 | 13,447 | 87,860 | 3,207 | 3,778 | 5,074 | 24,102 | 2,522 | 5,417 | 5,315 | 23,505 | 1,677 | 4,183 |
| $14,000 under $15,000 | 99,763 | 1,448,233 | 59,380 | 615,838 | 10,534 | 63,776 | 1,366 | 3,322 | 3,112 | 20,567 | 1,893 | 4,659 | 4,429 | 9,322 | | |
| $15,000 under $20,000 | 344,316 | 5,889,682 | 193,497 | 2,329,139 | 40,939 | 325,130 | 7,135 | 8,947 | 12,093 | 93,054 | 5,263 | 14,663 | 16,839 | 113,596 | 5,748 | 13,842 |
| $20,000 under $25,000 | 172,394 | 3,827,218 | 91,393 | 1,276,097 | 24,916 | 273,115 | 4,061 | 9,137 | 6,778 | 58,242 | 2,825 | 10,337 | 12,448 | 101,792 | 5,544 | 13,778 |
| $25,000 under $30,000 | 95,925 | 2,618,441 | 52,539 | 860,261 | 14,645 | 198,154 | 2,207 | 9,642 | 4,103 | 44,956 | 2,177 | 10,190 | 10,719 | 97,765 | 3,522 | 18,823 |
| $30,000 under $50,000 | 148,865 | 5,651,678 | 75,624 | 1,369,084 | 27,535 | 509,455 | 3,918 | 14,951 | 6,166 | 81,323 | 3,938 | 25,425 | 19,948 | 336,139 | 8,288 | 47,005 |
| $50,000 under $100,000 | 76,618 | 5,140,483 | 44,199 | 1,247,287 | 14,099 | 436,474 | 2,730 | 23,603 | 3,214 | 63,180 | 2,635 | 27,523 | 17,504 | 426,576 | 6,456 | 54,038 |
| $100,000 under $200,000 | 21,293 | 2,828,682 | 12,975 | 552,861 | 3,269 | 169,632 | 1,110 | 22,967 | 862 | 22,923 | 1,076 | 16,660 | 6,079 | 274,175 | 2,762 | 56,574 |
| $200,000 under $500,000 | 5,938 | 1,697,979 | 3,688 | 228,052 | 715 | 58,159 | 460 | 18,488 | 255 | 9,854 | 457 | 13,394 | 1,585 | 131,403 | 1,115 | 42,886 |
| $500,000 under $1,000,000 | 878 | 592,176 | 565 | 43,945 | 91 | 15,864 | 102 | 13,330 | 42 | 1,224 | 93 | 3,505 | 195 | 37,199 | 230 | 15,995 |
| $1,000,000 or more | 395 | 866,845 | 271 | 32,292 | 53 | 19,588 | 58 | 4,591 | 19 | 1,633 | 42 | 3,687 | 77 | 18,569 | 128 | 17,229 |
| Taxable returns, total | 4,585,259 | [1]56,062,352 | 2,351,092 | 18,639,312 | 366,031 | 2,840,631 | 63,271 | 186,405 | 150,037 | 723,164 | 73,163 | 212,349 | 171,582 | 1,790,528 | 56,370 | 323,370 |
| No adjusted gross income | 296 | -25,506 | 114 | 3,023 | 59 | 1,513 | 57 | 10,090 | (*) | (*) | 151 | 5,035 | 16 | 986 | 247 | 20,667 |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | 94,950 | 267,547 | 33,361 | 67,210 | 3,279 | 4,548 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $3,000 under $4,000 | 419,005 | 1,487,874 | 138,480 | 331,081 | 15,819 | 32,436 | 2,467 | 2,277 | 9,615 | 13,376 | 4,783 | 4,144 | 9,069 | 8,883 | (*) | (*) |
| $4,000 under $5,000 | 526,597 | 2,389,976 | 212,613 | 671,352 | 27,546 | 56,947 | 4,786 | 6,579 | 14,646 | 24,853 | 7,172 | 8,577 | 7,065 | 6,544 | (*) | (*) |
| $5,000 under $6,000 | 530,850 | 2,915,929 | 249,701 | 939,746 | 29,525 | 76,848 | 4,287 | 3,023 | 16,661 | 35,047 | 6,333 | 10,498 | 6,018 | 7,384 | 5,970 | 6,839 |
| $6,000 under $7,000 | 445,245 | 2,887,984 | 218,859 | 997,757 | 30,011 | 76,790 | 4,770 | 6,988 | 12,479 | 33,496 | 6,383 | 10,373 | 10,806 | 23,260 | | |
| $7,000 under $8,000 | 347,227 | 2,588,391 | 202,690 | 1,122,569 | 24,306 | 74,444 | 5,164 | 6,498 | 11,129 | 32,967 | 5,895 | 8,835 | 11,436 | 40,092 | | |
| $8,000 under $9,000 | 326,125 | 2,757,223 | 200,881 | 1,210,171 | 20,773 | 79,261 | 5,049 | 4,588 | 11,868 | 49,803 | 3,914 | 6,494 | 6,650 | 22,317 | 7,542 | 7,239 |
| $9,000 under $10,000 | 231,362 | 2,190,732 | 135,069 | 968,418 | 22,050 | 86,855 | 2,771 | 4,625 | 10,387 | 31,582 | 5,067 | 5,935 | (*) | (*) | | |
| $10,000 under $11,000 | 246,336 | 2,582,789 | 148,427 | 1,198,058 | 17,461 | 80,874 | 2,563 | 4,236 | 7,812 | 33,857 | 4,962 | 10,719 | 9,446 | 43,311 | | |
| $11,000 under $12,000 | 181,887 | 2,088,072 | 110,968 | 950,348 | 13,929 | 65,923 | 2,406 | 3,661 | 6,384 | 22,749 | 3,069 | 5,435 | 6,740 | 25,253 | 5,280 | 9,702 |
| $12,000 under $13,000 | 140,030 | 1,754,179 | 81,490 | 778,959 | 11,903 | 59,671 | 2,446 | 2,479 | 6,242 | 26,185 | 1,551 | 2,378 | 4,368 | 24,170 | | |
| $13,000 under $14,000 | 134,087 | 1,806,848 | 86,117 | 873,141 | 13,386 | 86,342 | 3,039 | 3,618 | 5,074 | 24,102 | 2,522 | 5,417 | 5,315 | 23,505 | (*) | (*) |
| $14,000 under $15,000 | 98,051 | 1,423,507 | 59,355 | 613,460 | 10,503 | 62,828 | 1,366 | 3,322 | 3,112 | 20,567 | 1,893 | 4,659 | 4,429 | 9,322 | (*) | (*) |
| $15,000 under $20,000 | 342,039 | 5,850,166 | 192,982 | 2,322,663 | 40,577 | 319,769 | 7,034 | 8,780 | 11,993 | 91,504 | 5,260 | 14,586 | 16,824 | 113,591 | 5,717 | 11,695 |
| $20,000 under $25,000 | 171,992 | 3,818,187 | 91,247 | 1,275,196 | 24,768 | 270,908 | 4,061 | 9,137 | 6,777 | 58,241 | 2,825 | 10,337 | 12,448 | 101,792 | 5,217 | 13,244 |
| $25,000 under $30,000 | 94,482 | 2,578,184 | 51,607 | 848,944 | 14,642 | 198,084 | 2,062 | 9,122 | 4,102 | 44,950 | 2,177 | 10,190 | 10,392 | 97,501 | 3,497 | 16,761 |
| $30,000 under $50,000 | 148,064 | 5,620,585 | 75,548 | 1,367,694 | 27,436 | 507,852 | 3,880 | 14,725 | 6,102 | 79,632 | 3,937 | 25,210 | 19,885 | 335,552 | 7,963 | 45,966 |
| $50,000 under $100,000 | 76,256 | 5,116,985 | 44,137 | 1,245,706 | 14,063 | 435,780 | 2,682 | 22,920 | 3,214 | 63,180 | 2,610 | 26,722 | 17,396 | 426,065 | 6,376 | 53,024 |
| $100,000 under $200,000 | 21,212 | 2,818,463 | 12,941 | 550,498 | 3,261 | 169,453 | 1,096 | 21,793 | 859 | 22,861 | 1,066 | 15,959 | 6,067 | 273,747 | 2,745 | 55,057 |
| $200,000 under $500,000 | 5,913 | 1,691,536 | 3,673 | 227,557 | 711 | 58,074 | 456 | 18,443 | 254 | 9,778 | 455 | 13,317 | 1,580 | 131,188 | 1,111 | 42,744 |
| $500,000 under $1,000,000 | 873 | 588,912 | 563 | 43,703 | 90 | 15,843 | 102 | 13,330 | 42 | 1,224 | 93 | 3,505 | 193 | 37,196 | 229 | 15,994 |
| $1,000,000 or more | 393 | 859,827 | 269 | 32,058 | 53 | 19,588 | 58 | 4,591 | 19 | 1,633 | 41 | 3,571 | 77 | 18,569 | 127 | 17,167 |
| Total nontaxable returns | 2,436,410 | [1]5,816,338 | 1,019,038 | 1,749,341 | 216,437 | 278,762 | 61,785 | 168,721 | 128,559 | 137,306 | 87,235 | 177,612 | 28,369 | 49,655 | 24,463 | 108,789 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 3,360,654 | 9,004,392 | 1,361,161 | 2,650,101 | 253,893 | 338,934 | 66,336 | 182,016 | 149,922 | 160,536 | 96,991 | 183,339 | 43,112 | 61,907 | 24,313 | 118,733 |
| Returns $5,000 under $10,000 | 1,986,673 | 14,015,470 | 1,045,403 | 5,361,436 | 134,324 | 414,706 | 24,651 | 28,875 | 65,980 | 193,276 | 30,707 | 51,408 | 41,043 | 115,449 | 15,768 | 19,319 |
| Returns $10,000 under $15,000 | 807,720 | 9,745,643 | 488,815 | 4,438,097 | 67,989 | 360,179 | 12,288 | 18,579 | 29,162 | 130,269 | 14,194 | 29,831 | 30,402 | 125,610 | 6,959 | 13,936 |
| Returns $15,000 or more | 866,622 | 29,113,184 | 474,751 | 7,939,020 | 126,262 | 2,005,571 | 21,781 | 125,657 | 33,532 | 376,389 | 18,506 | 125,385 | 85,394 | 1,537,215 | 33,793 | 280,170 |

Footnotes at end of table.

Table 4.1—RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Small Business Corporations | | | | Sales of capital assets, net gain | | Sales of capital assets, net loss | | Sales of property *other* than capital assets | | | | Dividends in adjusted gross income | | Interest received | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Net profit | | Net loss | | | | | | Net gain | | Net loss | | | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
| All returns, total | 41,529 | 427,187 | 12,475 | 121,848 | 1,653,876 | 5,257,805 | 350,852 | 238,163 | 89,169 | 138,665 | 25,315 | 72,324 | 2,340,994 | 8,640,008 | 5,885,515 | 12,143,892 |
| No adjusted gross income | 44 | 3,736 | 791 | 39,933 | 15,044 | 49,328 | 2,487 | 5,232 | 1,143 | 4,007 | 2,534 | 26,827 | 13,420 | 24,658 | 38,665 | 51,043 |
| $1 under $1,000 | - | - | - | - | 19,118 | 15,807 | 7,456 | 7,059 | (*) | (*) | (*) | (*) | 25,778 | 11,987 | 151,626 | 58,784 |
| $1,000 under $2,000 | - | - | (*) | (*) | 66,957 | 27,964 | 9,965 | 6,055 | 3,946 | 327 | 2,630 | 919 | 88,033 | 49,620 | 421,074 | 279,727 |
| $2,000 under $3,000 | (*) | (*) | - | - | 109,296 | 62,927 | 23,475 | 15,420 | 6,583 | 2,724 | 2,115 | 518 | 171,262 | 124,054 | 625,668 | 597,271 |
| $3,000 under $4,000 | (*) | (*) | - | - | 142,183 | 93,913 | 26,821 | 19,134 | 11,092 | 4,984 | | | 253,371 | 248,015 | 746,420 | 868,371 |
| $4,000 under $5,000 | (*) | (*) | (*) | (*) | 140,283 | 103,388 | 35,849 | 19,426 | 6,977 | 13,748 | (*) | (*) | 219,783 | 246,905 | 629,638 | 921,697 |
| $5,000 under $6,000 | (*) | (*) | (*) | (*) | 164,492 | 143,086 | 23,177 | 19,039 | 5,955 | 5,935 | 3,894 | 9,747 | 188,549 | 250,336 | 515,392 | 921,322 |
| $6,000 under $7,000 | 6,724 | 9,993 | (*) | (*) | 112,436 | 131,171 | 23,407 | 13,854 | 3,535 | 4,313 | | | 144,303 | 166,762 | 405,483 | 786,082 |
| $7,000 under $8,000 | | | - | - | 64,734 | 78,773 | 16,813 | 8,692 | 3,679 | 2,174 | 5,117 | 7,808 | 111,754 | 188,081 | 310,825 | 597,332 |
| $8,000 under $9,000 | | | (*) | (*) | 85,632 | 133,608 | 14,413 | 10,069 | 8,026 | 7,752 | | | 104,839 | 166,782 | 286,720 | 539,873 |
| $9,000 under $10,000 | | | - | - | 61,957 | 100,218 | 4,642 | 2,688 | 3,104 | 7,080 | | | 87,593 | 234,532 | 203,551 | 395,023 |
| $10,000 under $11,000 | (*) | (*) | (*) | (*) | 70,384 | 142,358 | 18,188 | 10,189 | 4,004 | 3,574 | 1,447 | 1,443 | 95,340 | 216,224 | 213,989 | 468,979 |
| $11,000 under $12,000 | 4,119 | 7,501 | - | - | 50,807 | 99,007 | 16,628 | 9,791 | 1,065 | 1,043 | | | 76,972 | 218,784 | 161,525 | 362,868 |
| $12,000 under $13,000 | | | (*) | (*) | 43,372 | 85,034 | 11,538 | 8,558 | 1,662 | 1,503 | | | 63,473 | 178,817 | 131,916 | 322,414 |
| $13,000 under $14,000 | | | (*) | (*) | 39,794 | 88,809 | 7,791 | 5,939 | (*) | (*) | (*) | (*) | 60,118 | 173,200 | 124,643 | 297,991 |
| $14,000 under $15,000 | | | (*) | (*) | 37,060 | 78,303 | 6,949 | 3,660 | 1,428 | 2,198 | (*) | (*) | 53,674 | 184,545 | 91,672 | 267,135 |
| $15,000 under $20,000 | 5,381 | 28,161 | 1,158 | 10,742 | 139,081 | 406,341 | 30,183 | 19,790 | 6,454 | 10,712 | 1,152 | 947 | 187,802 | 687,219 | 321,226 | 1,116,614 |
| $20,000 under $25,000 | 3,562 | 32,175 | 1,466 | 5,311 | 83,334 | 321,562 | 19,315 | 13,094 | 3,500 | 5,825 | 653 | 887 | 114,507 | 602,886 | 167,135 | 692,985 |
| $25,000 under $30,000 | 2,776 | 11,942 | | | 50,716 | 233,360 | 12,605 | 8,303 | 4,101 | 10,261 | 496 | 4,415 | 68,108 | 419,797 | 92,646 | 477,206 |
| $30,000 under $50,000 | 5,446 | 64,727 | 644 | 7,873 | 88,250 | 649,878 | 20,702 | 17,285 | 5,543 | 12,722 | 954 | 2,715 | 118,857 | 1,116,244 | 143,839 | 942,982 |
| $50,000 under $100,000 | 4,613 | 96,574 | 1,014 | 5,485 | 48,338 | 631,128 | 13,620 | 10,762 | 3,043 | 11,293 | 1,234 | 6,992 | 66,817 | 1,166,744 | 74,195 | 657,818 |
| $100,000 under $200,000 | 1,751 | 71,764 | 444 | 7,252 | 14,966 | 510,562 | 3,768 | 3,178 | 1,200 | 9,773 | 655 | 2,707 | 19,759 | 816,514 | 20,691 | 290,705 |
| $200,000 under $500,000 | 492 | 45,623 | 226 | 9,669 | 4,587 | 453,992 | 897 | 795 | 423 | 7,066 | 245 | 2,863 | 5,642 | 600,129 | 5,740 | 145,762 |
| $500,000 under $1,000,000 | 64 | 12,401 | 47 | 2,876 | 720 | 206,329 | 117 | 108 | 72 | 2,615 | 51 | 1,032 | 852 | 237,169 | 849 | 42,306 |
| $1,000,000 or more | 34 | 36,630 | 35 | 6,806 | 335 | 410,959 | 46 | 43 | 55 | 5,416 | 28 | 266 | 388 | 310,004 | 387 | 41,602 |
| Taxable returns, total | 39,821 | 417,237 | 9,007 | 60,813 | 1,289,856 | 4,972,386 | 285,871 | 188,723 | 66,563 | 124,268 | 16,066 | 40,056 | 1,870,874 | 8,117,537 | 4,064,197 | 10,370,721 |
| No adjusted gross income | (*) | (*) | 23 | 5,835 | 279 | 16,208 | (*) | (*) | 38 | 230 | (*) | (*) | 144 | 4,808 | 289 | 4,836 |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | (*) | (*) |
| $2,000 under $3,000 | (*) | (*) | - | - | 15,910 | 11,826 | (*) | (*) | (*) | (*) | (*) | (*) | 26,319 | 19,702 | 83,657 | 112,289 |
| $3,000 under $4,000 | (*) | (*) | - | - | 56,690 | 43,119 | 17,169 | 12,663 | 2,047 | 1,659 | - | - | 149,591 | 143,741 | 347,221 | 437,919 |
| $4,000 under $5,000 | (*) | (*) | (*) | (*) | 95,492 | 67,893 | 26,102 | 14,316 | 5,507 | 11,688 | (*) | (*) | 174,388 | 193,180 | 462,067 | 686,881 |
| $5,000 under $6,000 | (*) | (*) | (*) | (*) | 149,219 | 122,699 | 19,104 | 14,966 | 5,785 | 5,907 | 3,336 | 8,455 | 170,906 | 225,656 | 464,885 | 814,123 |
| $6,000 under $7,000 | (*) | (*) | (*) | (*) | 108,177 | 124,809 | 23,406 | 13,853 | 3,103 | 4,258 | | | 138,676 | 159,941 | 388,756 | 753,979 |
| $7,000 under $8,000 | (*) | (*) | - | - | 59,403 | 75,711 | 16,561 | 8,644 | 3,679 | 2,174 | 4,961 | 5,637 | 103,667 | 167,950 | 298,100 | 580,077 |
| $8,000 under $9,000 | (*) | (*) | (*) | (*) | 81,278 | 130,005 | 14,413 | 10,069 | 8,026 | 7,752 | | | 100,698 | 149,856 | 281,652 | 527,327 |
| $9,000 under $10,000 | (*) | (*) | - | - | 57,860 | 93,887 | 4,642 | 2,688 | 2,852 | 4,961 | | | 83,318 | 209,980 | 196,950 | 378,364 |
| $10,000 under $11,000 | (*) | (*) | (*) | (*) | 70,309 | 141,798 | 18,188 | 10,189 | 3,931 | 3,521 | 1,446 | 1,431 | 95,265 | 215,838 | 212,843 | 467,999 |
| $11,000 under $12,000 | - | - | - | - | 49,214 | 93,346 | 16,597 | 9,780 | (*) | (*) | | | 75,497 | 214,608 | 158,883 | 358,157 |
| $12,000 under $13,000 | 400 | 447 | (*) | (*) | 43,040 | 84,629 | 10,709 | 7,880 | 1,496 | 1,457 | | | 62,309 | 168,861 | 130,917 | 319,739 |
| $13,000 under $14,000 | 1,823 | 1,718 | (*) | (*) | 39,626 | 88,740 | 7,777 | 5,931 | (*) | (*) | (*) | (*) | 59,667 | 172,117 | 124,178 | 296,357 |
| $14,000 under $15,000 | 1,068 | 1,973 | (*) | (*) | 35,404 | 76,869 | 6,918 | 3,629 | 1,428 | 2,198 | (*) | (*) | 51,987 | 172,887 | 89,960 | 256,052 |
| $15,000 under $20,000 | 5,381 | 28,161 | 2,328 | 10,386 | 138,468 | 403,256 | 29,561 | 19,373 | 6,427 | 10,634 | 1,152 | 947 | 186,392 | 676,053 | 319,417 | 1,107,602 |
| $20,000 under $25,000 | 3,562 | 32,175 | | | 83,005 | 318,180 | 19,314 | 13,091 | 3,500 | 5,825 | 653 | 887 | 114,178 | 599,896 | 166,733 | 692,704 |
| $25,000 under $30,000 | 2,703 | 11,358 | | | 50,110 | 228,725 | 12,603 | 8,302 | 3,847 | 10,247 | 496 | 4,415 | 66,739 | 407,033 | 91,230 | 468,872 |
| $30,000 under $50,000 | 5,383 | 63,973 | 639 | 7,123 | 87,607 | 643,144 | 20,544 | 17,127 | 5,538 | 12,714 | 950 | 2,687 | 118,090 | 1,109,393 | 143,039 | 940,108 |
| $50,000 under $100,000 | 4,613 | 96,574 | 1,010 | 5,337 | 48,210 | 628,016 | 13,473 | 10,629 | 3,033 | 11,287 | 1,234 | 6,992 | 66,508 | 1,156,894 | 73,876 | 651,630 |
| $100,000 under $200,000 | 1,748 | 71,727 | 438 | 7,180 | 14,932 | 509,121 | 3,750 | 3,161 | 1,193 | 9,557 | 647 | 2,700 | 19,683 | 810,659 | 20,613 | 287,638 |
| $200,000 under $500,000 | 491 | 45,622 | 225 | 9,657 | 4,570 | 453,127 | 895 | 793 | 421 | 7,040 | 245 | 2,863 | 5,618 | 597,145 | 5,715 | 144,006 |
| $500,000 under $1,000,000 | 64 | 12,401 | 46 | 2,771 | 718 | 206,319 | 115 | 106 | 72 | 2,615 | 51 | 1,032 | 848 | 235,459 | 844 | 41,362 |
| $1,000,000 or more | 34 | 36,630 | 35 | 6,806 | 335 | 410,959 | 44 | 41 | 55 | 5,416 | 28 | 266 | 386 | 305,880 | 385 | 41,242 |
| Total nontaxable returns | 1,708 | 9,950 | 3,468 | 61,036 | 364,020 | 285,425 | 64,981 | 49,440 | 22,606 | 14,395 | 9,249 | 32,266 | 470,120 | 522,470 | 1,821,318 | 1,773,177 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 2,807 | 5,483 | 4,865 | 60,082 | 492,881 | 353,329 | 106,053 | 72,326 | 31,007 | 26,035 | 9,091 | 29,081 | 771,647 | 705,238 | 2,613,091 | 2,776,893 |
| Returns $5,000 under $10,000 | 8,712 | 12,066 | (*) | (*) | 489,251 | 586,857 | 82,452 | 54,342 | 24,299 | 27,255 | 9,011 | 17,554 | 637,038 | 1,006,493 | 1,721,971 | 3,239,633 |
| Returns $10,000 under $15,000 | 5,891 | 9,640 | 1,650 | 4,218 | 241,417 | 493,511 | 61,095 | 38,138 | 9,472 | 9,693 | 1,745 | 2,864 | 349,577 | 971,570 | 723,745 | 1,719,387 |
| Returns $15,000 or more | 24,119 | 399,998 | 5,034 | 56,014 | 430,327 | 3,824,112 | 101,253 | 73,357 | 24,391 | 75,682 | 5,468 | 22,825 | 582,732 | 5,956,706 | 826,708 | 4,407,980 |

Footnotes at end of table.

Table 4.1—RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Pensions and annuities (taxable portion) | | Rents | | | | Royalties | | | | Estates and trusts | | | | State income tax refunds | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Net income | | Net loss | | Net income | | Net loss | | Net income | | Net loss | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) |
| All returns, total | 2,371,277 | 7,093,694 | 1,308,762 | 2,669,590 | 335,824 | 321,400 | 169,738 | 383,119 | 8,587 | 17,732 | 224,016 | 853,966 | 21,034 | 18,858 | 378,370 | 54,760 |
| No adjusted gross income | 7,513 | 11,152 | 7,884 | 14,775 | 17,147 | 56,561 | 1,221 | 6,440 | 1,999 | 1,878 | 485 | 1,092 | (*) | (*) | 956 | 648 |
| $1 under $1,000 | 17,711 | 9,581 | 46,256 | 23,610 | 17,403 | 18,891 | (*) | (*) | - | - | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 96,765 | 96,005 | 116,534 | 97,357 | 22,518 | 12,047 | 6,424 | 2,728 | (*) | (*) | (*) | (*) | - | - | 16,187 | 1,111 |
| $2,000 under $3,000 | 225,451 | 329,364 | 161,464 | 167,591 | 25,733 | 13,430 | 9,569 | 5,472 | (*) | (*) | 12,910 | 14,666 | (*) | (*) | 17,221 | 644 |
| $3,000 under $4,000 | 381,230 | 778,840 | 162,646 | 216,541 | 22,264 | 18,591 | 15,351 | 3,863 | - | - | 24,588 | 40,749 | (*) | (*) | 34,752 | 1,772 |
| $4,000 under $5,000 | 320,648 | 771,400 | 135,729 | 174,630 | 25,193 | 9,651 | 15,542 | 15,367 | (*) | (*) | 19,066 | 34,961 | (*) | (*) | 21,660 | 988 |
| $5,000 under $6,000 | 225,334 | 604,552 | 104,358 | 144,928 | 36,613 | 14,585 | 14,067 | 13,292 | (*) | (*) | 13,577 | 34,148 | (*) | (*) | 33,279 | 2,085 |
| $6,000 under $7,000 | 198,709 | 619,798 | 74,129 | 152,665 | 20,390 | 8,553 | 5,902 | 6,523 | - | - | 11,735 | 32,657 | (*) | (*) | 36,777 | 2,183 |
| $7,000 under $8,000 | 124,585 | 427,516 | 61,511 | 133,618 | 22,025 | 7,238 | 14,480 | 16,343 | (*) | (*) | 9,045 | 9,818 | (*) | (*) | 19,360 | 1,148 |
| $8,000 under $9,000 | 120,459 | 491,299 | 64,090 | 93,158 | 20,706 | 16,579 | 10,388 | 12,918 | - | - | (*) | (*) | (*) | (*) | 26,296 | 2,894 |
| $9,000 under $10,000 | 86,793 | 312,563 | 41,702 | 109,947 | 7,869 | 6,158 | 1,978 | 2,735 | - | - | 7,099 | 7,651 | (*) | (*) | 22,011 | 1,445 |
| $10,000 under $11,000 | 92,009 | 321,573 | 42,094 | 96,717 | 14,818 | 7,605 | 6,951 | 4,757 | - | - | 10,439 | 22,138 | (*) | (*) | 14,391 | 2,392 |
| $11,000 under $12,000 | 66,487 | 277,737 | 25,395 | 83,297 | 12,114 | 13,475 | 1,976 | 7,380 | (*) | (*) | 5,921 | 16,038 | (*) | (*) | 20,516 | 2,253 |
| $12,000 under $13,000 | 54,933 | 221,648 | 27,254 | 58,350 | 5,553 | 3,256 | 6,440 | 10,594 | (*) | (*) | 5,315 | 9,538 | - | - | 8,016 | 879 |
| $13,000 under $14,000 | 46,507 | 186,405 | 19,033 | 49,261 | 7,345 | 2,695 | 2,667 | 4,095 | - | - | 8,019 | 23,710 | - | - | 9,749 | 1,102 |
| $14,000 under $15,000 | 32,863 | 149,268 | 21,823 | 58,641 | 4,608 | 5,682 | 2,655 | 2,985 | - | - | 7,843 | 18,052 | (*) | (*) | 5,822 | 1,127 |
| $15,000 under $20,000 | 115,187 | 540,595 | 63,706 | 195,776 | 17,475 | 16,866 | 15,945 | 26,035 | (*) | (*) | 20,218 | 102,315 | } 2,873 | 4,545 | { 29,362 | 4,089 |
| $20,000 under $25,000 | 55,235 | 312,312 | 39,328 | 139,123 | 11,004 | 11,856 | 6,547 | 16,358 | (*) | (*) | 14,086 | 60,045 | | | 17,507 | 4,510 |
| $25,000 under $30,000 | 27,585 | 141,924 | 22,685 | 114,646 | 7,110 | 8,154 | 5,454 | 17,627 | } 1,638 | 7,386 | 9,702 | 53,633 | - | - | 11,074 | 3,366 |
| $30,000 under $50,000 | 48,614 | 251,932 | 39,176 | 224,638 | 8,740 | 16,868 | 12,807 | 61,180 | | | { 15,829 | 151,406 | 240 | 971 | 14,982 | 6,788 |
| $50,000 under $100,000 | 19,525 | 158,764 | 23,445 | 198,791 | 6,065 | 22,577 | 8,059 | 61,981 | 423 | 1,039 | 10,852 | 99,850 | 597 | 1,304 | 8,096 | 5,808 |
| $100,000 under $200,000 | 5,308 | 53,598 | 6,459 | 83,198 | 2,187 | 13,633 | 2,619 | 34,559 | 242 | 1,984 | 3,924 | 51,907 | 247 | 1,705 | 2,587 | 4,133 |
| $200,000 under $500,000 | 1,471 | 19,089 | 1,710 | 28,281 | 741 | 10,011 | 959 | 31,143 | 97 | 2,487 | 1,302 | 30,802 | 87 | 930 | 793 | 2,162 |
| $500,000 under $1,000,000 | 236 | 5,014 | 248 | 7,100 | 121 | 3,505 | 170 | 8 622 | 20 | 311 | 223 | 11,066 | 18 | 485 | 121 | 607 |
| $1,000,000 or more | 119 | 1,765 | 103 | 2,951 | 82 | 2,933 | 73 | 9,577 | 6 | 132 | 100 | 13,060 | 13 | 2,403 | 67 | 482 |
| Taxable returns, total | 1,720,152 | 5,842,367 | 823,933 | 2,144,344 | 229,042 | 197,401 | 139,799 | 360,645 | 4,354 | 15,568 | 194,920 | 799,260 | 18,692 | 16,439 | 295,468 | 49,099 |
| No adjusted gross income | 25 | 186 | 39 | 299 | 36 | 2,239 | 155 | 1,723 | (*) | (*) | (*) | (*) | (*) | (*) | 28 | 132 |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | (*) | (*) | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | 29,830 | 49,746 | 4,693 | 5,622 | (*) | (*) | } 9,276 | 1,922 | { (*) | (*) | (*) | (*) | (*) | (*) | } 10,902 | 679 { |
| $3,000 under $4,000 | 199,512 | 399,499 | 55,323 | 74,321 | 14,563 | 7,211 | | | - | - | 18,356 | 23,024 | (*) | (*) | | |
| $4,000 under $5,000 | 227,330 | 517,527 | 93,891 | 119,759 | 16,042 | 5,976 | 12,498 | 12,560 | (*) | (*) | 14,841 | 33,074 | (*) | (*) | 14,277 | 692 |
| $5,000 under $6,000 | 198,485 | 538,173 | 100,918 | 138,943 | 34,124 | 13,589 | 13,597 | 13,075 | - | - | 13,577 | 34,148 | (*) | (*) | 28,832 | 1,576 |
| $6,000 under $7,000 | 185,765 | 563,588 | 72,023 | 148,036 | 19,564 | 7,907 | 5,902 | 6,523 | - | - | 11,735 | 32,657 | (*) | (*) | 34,452 | 1,758 |
| $7,000 under $8,000 | 113,411 | 364,578 | 58,186 | 118,330 | 17,518 | 6,042 | 14,229 | 16,343 | (*) | (*) | 9,045 | 9,818 | (*) | (*) | 19,243 | 1,133 |
| $8,000 under $9,000 | 118,175 | 485,145 | 64,090 | 93,158 | 20,455 | 15,680 | 10,342 | 12,910 | - | - | 7,166 | 12,238 | (*) | (*) | 26,296 | 2,894 |
| $9,000 under $10,000 | 84,456 | 300,271 | 41,652 | 109,718 | 7,451 | 5,564 | 1,978 | 2,735 | - | - | 7,099 | 7,651 | (*) | (*) | 22,011 | 1,445 |
| $10,000 under $11,000 | 92,009 | 321,573 | 42,021 | 96,692 | 14,719 | 7,568 | 6,878 | 4,716 | - | - | 10,438 | 22,131 | (*) | (*) | 14,391 | 2,392 |
| $11,000 under $12,000 | 65,210 | 271,760 | 25,197 | 81,888 | 11,119 | 9,285 | 1,778 | 5,761 | (*) | (*) | 5,755 | 16,023 | (*) | (*) | 19,522 | 2,173 |
| $12,000 under $13,000 | 54,767 | 220,721 | 27,088 | 57,898 | 5,549 | 2,735 | 6,440 | 10,594 | (*) | (*) | 5,311 | 9,510 | - | - | 8,016 | 879 |
| $13,000 under $14,000 | 46,391 | 186,076 | 18,851 | 49,225 | 7,345 | 2,695 | 2,667 | 4,095 | - | - | 8,019 | 23,710 | - | - | 9,749 | 1,102 |
| $14,000 under $15,000 | 32,863 | 149,268 | 21,823 | 58,641 | 4,577 | 5,069 | 1,827 | 2,858 | (*) | (*) | 7,843 | 18,052 | (*) | (*) | 4,963 | 955 |
| $15,000 under $20,000 | 114,198 | 534,998 | 63,564 | 194,425 | 17,428 | 16,822 | 15,944 | 26,032 | (*) | (*) | 20,204 | 102,309 | } 2,873 | 4,545 | { 28,520 | 3,829 |
| $20,000 under $25,000 | 55,235 | 312,312 | 39,325 | 139,114 | 10,932 | 11,715 | 6,547 | 16,358 | (*) | (*) | 14,086 | 60,045 | | | 17,506 | 4,475 |
| $25,000 under $30,000 | 27,331 | 138,180 | 22,333 | 112,825 | 6,856 | 7,140 | 5,200 | 16,952 | } 1,638 | 7,386 | 9,194 | 51,442 | - | - | 10,239 | 3,126 |
| $30,000 under $50,000 | 48,579 | 251,758 | 39,053 | 223,714 | 8,700 | 16,609 | 12,776 | 61,178 | | | { 15,572 | 139,919 | 240 | 971 | 14,920 | 6,732 |
| $50,000 under $100,000 | 19,458 | 158,046 | 23,391 | 198,622 | 5,967 | 21,074 | 7,964 | 60,558 | 420 | 1,014 | 10,767 | 98,212 | 583 | 1,132 | 8,054 | 5,783 |
| $100,000 under $200,000 | 5,303 | 53,577 | 6,440 | 82,504 | 2,179 | 12,755 | 2,605 | 34,471 | 242 | 1,984 | 3,921 | 51,903 | 245 | 1,592 | 2,569 | 4,111 |
| $200,000 under $500,000 | 1,466 | 19,061 | 1,697 | 28,085 | 740 | 9,937 | 956 | 31,141 | 97 | 2,487 | 1,299 | 30,800 | 86 | 930 | 790 | 2,144 |
| $500,000 under $1,000,000 | 235 | 4,661 | 246 | 7,071 | 121 | 3,505 | 167 | 8,563 | 20 | 311 | 221 | 11,064 | 18 | 485 | 121 | 607 |
| $1,000,000 or more | 118 | 1,663 | 102 | 2,950 | 81 | 2,910 | 73 | 9,577 | 6 | 132 | 99 | 10,663 | 13 | 2,403 | 67 | 482 |
| Total nontaxable returns | 651,125 | 1,251,330 | 484,829 | 525,245 | 106,782 | 123,999 | 29,939 | 22,481 | 4,233 | 2,164 | 29,096 | 54,706 | 2,342 | 2,417 | 82,902 | 5,661 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 1,049,318 | 1,996,342 | 630,513 | 694,504 | 130,258 | 129,171 | 49,601 | 34,416 | 2,752 | 2,424 | 61,621 | 93,895 | 4,467 | 2,561 | 97,564 | 5,307 |
| Returns $5,000 under $10,000 | 755,880 | 2,455,729 | 345,790 | 634,315 | 107,603 | 53,114 | 46,815 | 51,812 | (*) | (*) | 48,622 | 96,512 | (*) | (*) | 137,723 | 9,754 |
| Returns $10,000 under $15,000 | 292,799 | 1,156,631 | 135,599 | 346,266 | 44,438 | 32,713 | 20,689 | 29,812 | (*) | (*) | 37,537 | 89,476 | (*) | (*) | 58,494 | 7,753 |
| Returns $15,000 or more | 273,280 | 1,484,994 | 196,860 | 994,504 | 53,525 | 106,402 | 52,633 | 267,083 | 3,317 | 14,776 | 76,236 | 574,084 | 4,075 | 12,344 | 84,589 | 31,944 |

Footnotes at end of table.

Table 4.1—RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Alimony | | Other income (net) | | Statutory adjustments | | | | | | | | | | Total deductions |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | | Sick pay exclusion | | Moving expense deduction | | Employee business expense | | Self-employed retirement deduction | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | |
| | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) | (61) | (62) | (63) |
| All returns, total | 13,237 | 31,080 | 483,830 | 283,429 | 246,952 | 339,637 | 63,027 | 79,223 | 8,283 | 7,325 | 157,794 | 215,614 | 20,432 | 37,474 | 15,693,980 |
| No adjusted gross income | - | - | 7,378 | -172,944 | 4,704 | 7,814 | (*) | (*) | (*) | (*) | 364 | 1,975 | (*) | (*) | - |
| $1 under $1,000 | - | - | 13,283 | 2,579 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - | 376,042 |
| $1,000 under $2,000 | - | - | 30,120 | 11,627 | 8,227 | 6,507 | | | (*) | (*) | 2,219 | 2,836 | (*) | (*) | 821,224 |
| $2,000 under $3,000 | (*) | (*) | 48,835 | 15,761 | 11,999 | 16,466 | 11,606 | 12,682 | - | - | 9,392 | 12,124 | - | - | 1,019,155 |
| $3,000 under $4,000 | - | - | 58,627 | 38,423 | 17,151 | 18,485 | | | - | - | 12,424 | 13,073 | (*) | (*) | 1,269,287 |
| $4,000 under $5,000 | - | - | 64,431 | 50,807 | 9,415 | 5,591 | (*) | (*) | - | - | 8,796 | 5,019 | - | - | 1,071,501 |
| $5,000 under $6,000 | (*) | (*) | 44,253 | 19,774 | 12,743 | 14,053 | | | | | 8,481 | 5,366 | (*) | (*) | 969,301 |
| $6,000 under $7,000 | (*) | (*) | 15,653 | 11,236 | 11,808 | 15,119 | 15,421 | 18,965 | | | 7,182 | 7,394 | - | - | 758,977 |
| $7,000 under $8,000 | - | - | 27,288 | 27,231 | 17,601 | 7,859 | | | 3,125 | 1,853 | 10,011 | 4,357 | (*) | (*) | 675,719 |
| $8,000 under $9,000 | - | - | 19,946 | 27,475 | 16,334 | 19,359 | 8,916 | 8,177 | | | 3,278 | 3,295 | (*) | (*) | 615,902 |
| $9,000 under $10,000 | (*) | (*) | 6,788 | 5,303 | 10,397 | 8,494 | (*) | 2,613 | | | 8,565 | 5,597 | - | - | 475,792 |
| $10,000 under $11,000 | - | - | 17,150 | 12,685 | 11,872 | 21,055 | | | - | - | 11,205 | 20,147 | (*) | (*) | 527,652 |
| $11,000 under $12,000 | (*) | (*) | 11,249 | 19,191 | 10,580 | 10,424 | | | (*) | (*) | 7,764 | 9,360 | | | 439,593 |
| $12,000 under $13,000 | (*) | (*) | 8,262 | 12,798 | 7,457 | 13,314 | 6,370 | 10,272 | (*) | (*) | 4,750 | 5,599 | 3,192 | 2,494 | 343,064 |
| $13,000 under $14,000 | - | - | 9,551 | 8,185 | 8,894 | 13,574 | | | (*) | (*) | 5,778 | 10,213 | | | 354,372 |
| $14,000 under $15,000 | (*) | (*) | 5,246 | 1,345 | 5,782 | 4,616 | | | (*) | (*) | 4,315 | 3,166 | | | 287,372 |
| $15,000 under $20,000 | (*) | (*) | 35,371 | 41,690 | 30,033 | 41,610 | 7,884 | 11,307 | (*) | (*) | 19,636 | 25,755 | 2,120 | 2,946 | 1,074,595 |
| $20,000 under $25,000 | (*) | (*) | 15,901 | 16,338 | 14,903 | 25,435 | 2,069 | 1,861 | - | - | 11,421 | 21,018 | 1,486 | 2,556 | 651,693 |
| $25,000 under $30,000 | | | 8,021 | 18,961 | 9,869 | 15,529 | (*) | (*) | (*) | (*) | 6,216 | 9,953 | 1,761 | 3,118 | 478,686 |
| $30,000 under $50,000 | 632 | 7,104 | 17,986 | 32,379 | 12,733 | 25,557 | 1,526 | 2,782 | 278 | 664 | 7,336 | 14,380 | 4,026 | 8,277 | 1,012,249 |
| $50,000 under $100,000 | | | 12,968 | 51,864 | 8,524 | 25,459 | 939 | 2,163 | | | 4,340 | 14,882 | 3,364 | 7,909 | 937,886 |
| $100,000 under $200,000 | | | 3,800 | 16,293 | 2,128 | 7,705 | 203 | 230 | | | 1,141 | 5,410 | 834 | 2,024 | 608,484 |
| $200,000 under $500,000 | 10 | 112 | 1,373 | 11,963 | 551 | 4,091 | 60 | 132 | 1 | 2 | 326 | 3,515 | 180 | 441 | 437,461 |
| $500,000 under $1,000,000 | 1 | 500 | 225 | 1,750 | 64 | 388 | 11 | 18 | - | - | 47 | 350 | 9 | 21 | 177,520 |
| $1,000,000 or more | 1 | 13 | 125 | 715 | 24 | 319 | 2 | 1 | 1 | 16 | 20 | 299 | 1 | 3 | 310,453 |
| Taxable returns, total | 12,819 | 30,453 | 318,185 | 353,161 | 192,657 | 271,623 | 48,601 | 61,094 | 5,695 | 6,435 | 120,311 | 166,860 | 20,086 | 37,236 | 11,778,208 |
| No adjusted gross income | - | - | 108 | -16,186 | (*) | (*) | (*) | (*) | - | - | 6 | 27 | (*) | (*) | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,470 |
| $2,000 under $3,000 | - | - | (*) | (*) | - | - | - | - | - | - | - | - | - | - | 112,496 |
| $3,000 under $4,000 | - | - | 18,570 | 6,355 | (*) | (*) | (*) | (*) | - | - | (*) | (*) | - | - | 543,895 |
| $4,000 under $5,000 | - | - | 44,542 | 30,715 | 6,731 | 2,614 | (*) | (*) | - | - | 6,112 | 2,042 | - | - | 709,164 |
| $5,000 under $6,000 | (*) | (*) | 37,337 | 17,769 | 8,517 | 10,269 | | | (*) | (*) | 4,256 | 1,581 | (*) | (*) | 781,065 |
| $6,000 under $7,000 | (*) | (*) | 14,885 | 10,477 | 9,541 | 13,628 | 15,406 | 18,394 | - | - | 4,944 | 6,492 | - | - | 686,601 |
| $7,000 under $8,000 | - | - | 27,037 | 26,994 | 15,614 | 6,393 | | | (*) | (*) | 8,024 | 2,891 | (*) | (*) | 585,655 |
| $8,000 under $9,000 | - | - | 19,900 | 27,453 | 16,083 | 18,732 | 9,862 | 10,163 | (*) | (*) | 3,278 | 3,295 | (*) | (*) | 580,129 |
| $9,000 under $10,000 | (*) | (*) | 6,787 | 5,303 | 10,145 | 8,446 | | | (*) | (*) | 8,565 | 5,597 | - | - | 423,306 |
| $10,000 under $11,000 | - | - | 17,149 | 12,685 | 11,773 | 20,815 | | | - | - | 11,106 | 19,907 | (*) | (*) | 516,982 |
| $11,000 under $12,000 | (*) | (*) | 11,248 | 19,190 | 10,414 | 10,277 | | | - | - | 7,764 | 9,360 | | | 412,248 |
| $12,000 under $13,000 | (*) | (*) | 8,262 | 12,798 | 7,457 | 13,314 | 6,370 | 10,272 | (*) | (*) | 4,750 | 5,599 | 3,161 | 2,417 | 328,459 |
| $13,000 under $14,000 | - | - | 9,551 | 8,185 | 8,727 | 13,321 | | | (*) | (*) | 5,611 | 9,961 | | | 349,251 |
| $14,000 under $15,000 | (*) | (*) | 5,246 | 1,345 | 5,726 | 4,505 | | | (*) | (*) | 4,290 | 3,132 | | | 256,233 |
| $15,000 under $20,000 | (*) | (*) | 35,269 | 41,694 | 30,015 | 41,572 | 7,880 | 11,304 | (*) | (*) | 19,636 | 25,755 | 2,106 | 2,911 | 1,025,650 |
| $20,000 under $25,000 | (*) | (*) | 15,646 | 16,436 | 14,903 | 25,435 | 2,069 | 1,861 | - | - | 11,421 | 21,018 | 1,486 | 2,556 | 642,880 |
| $25,000 under $30,000 | | | 7,949 | 17,643 | 9,869 | 15,529 | (*) | (*) | (*) | (*) | 6,216 | 9,953 | 1,761 | 3,118 | 435,196 |
| $30,000 under $50,000 | 632 | 7,104 | 17,948 | 33,742 | 12,730 | 25,551 | 1,526 | 2,782 | 278 | 664 | 7,333 | 14,374 | 4,026 | 8,277 | 982,199 |
| $50,000 under $100,000 | | | 12,903 | 49,797 | 8,521 | 25,451 | 939 | 2,163 | | | 4,340 | 14,882 | 3,361 | 7,901 | 904,062 |
| $100,000 under $200,000 | | | 3,776 | 16,069 | 2,128 | 7,705 | 203 | 230 | | | 1,141 | 5,410 | 834 | 2,024 | 596,310 |
| $200,000 under $500,000 | 10 | 112 | 1,368 | 11,908 | 550 | 4,081 | 60 | 132 | 1 | 2 | 325 | 3,506 | 180 | 441 | 430,339 |
| $500,000 under $1,000,000 | 1 | 500 | 225 | 1,750 | 64 | 388 | 11 | 18 | - | - | 47 | 350 | 9 | 21 | 173,158 |
| $1,000,000 or more | 1 | 13 | 123 | 710 | 24 | 319 | 2 | 1 | 1 | 16 | 20 | 299 | 1 | 3 | 301,460 |
| Total nontaxable returns | 418 | 627 | 165,645 | -69,733 | 54,295 | 68,013 | 14,426 | 18,128 | 2,588 | 890 | 37,483 | 48,754 | 346 | 238 | 3,915,772 |
| All returns, summary: | | | | | | | | | | | | | | | |
| Returns under $5,000 | (*) | (*) | 222,674 | -53,747 | 54,655 | 65,676 | 17,015 | 19,321 | (*) | (*) | 35,982 | 45,558 | (*) | (*) | 4,557,208 |
| Returns $5,000 under $10,000 | (*) | (*) | 113,928 | 91,019 | 68,883 | 64,885 | 25,534 | 29,756 | 3,125 | 1,852 | 37,517 | 26,010 | (*) | (*) | 3,495,690 |
| Returns $10,000 under $15,000 | (*) | (*) | 51,458 | 54,202 | 44,585 | 62,982 | 6,370 | 10,271 | (*) | (*) | 33,812 | 48,486 | 3,525 | 2,791 | 1,952,053 |
| Returns $15,000 or more | 998 | 8,972 | 95,770 | 191,952 | 78,829 | 146,092 | 14,108 | 19,875 | 1,675 | 3,362 | 50,483 | 95,562 | 13,781 | 27,294 | 5,689,027 |

Footnotes at end of table.

Table 4.1—RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Standard deduction | | | | | | Itemized deductions | | Exemptions | | Number of returns with no taxable income | Income subject to tax | | Income tax before credits | Tax credits | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | | Low-income allowance | | Percentage | | | | | | | | | | Total | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number | Amount | | Number of returns | Amount | | Number of returns | Amount |
| | (64) | (65) | (66) | (67) | (68) | (69) | (70) | (71) | (72) | (73) | (74) | (75) | (76) | (77) | (78) | (79) |
| All returns, total | 4,619,172 | 6,330,723 | 3,755,335 | 4,821,098 | 863,837 | 1,509,622 | 2,331,957 | 9,363,259 | 20,811,823 | 15,575,941 | 2,274,063 | 4,747,606 | 34,034,690 | 8,896,448 | 1,150,419 | 164,296 |
| No adjusted gross income | - | - | - | - | - | - | - | - | 206,806 | 154,882 | 70,540 | - | - | - | - | - |
| $1 under $1,000 | 284,264 | 366,029 | 282,276 | 362,053 | (*) | (*) | 5,867 | 10,013 | 796,749 | 597,284 | 290,131 | - | - | - | - | - |
| $1,000 under $2,000 | 568,326 | 711,195 | 568,254 | 711,051 | (*) | (*) | 54,844 | 110,029 | 1,653,302 | 1,236,059 | 620,932 | (*) | (*) | 15 | (*) | (*) |
| $2,000 under $3,000 | 685,515 | 876,238 | 683,528 | 875,530 | (*) | (*) | 81,062 | 142,917 | 2,055,601 | 1,536,632 | 655,730 | 110,847 | 18,293 | 2,609 | 16,401 | 500 |
| $3,000 under $4,000 | 747,610 | 960,947 | 747,610 | 960,947 | - | - | 148,831 | 308,340 | 2,548,143 | 1,908,824 | 414,314 | 482,127 | 291,979 | 42,061 | 106,455 | 7,961 |
| $4,000 under $5,000 | 510,775 | 659,326 | 508,370 | 657,619 | | | 203,020 | 412,175 | 2,091,723 | 1,568,620 | 144,755 | 569,040 | 668,629 | 100,261 | 129,135 | 11,911 |
| $5,000 under $6,000 | 369,050 | 476,106 | 362,837 | 471,593 | | | 216,993 | 493,194 | 1,750,327 | 1,311,807 | 34,236 | 551,807 | 998,025 | 153,668 | 126,472 | 13,111 |
| $6,000 under $7,000 | 285,524 | 368,238 | 278,852 | 362,383 | 15,915 | 12,823 | 181,627 | 390,739 | 1,428,948 | 1,070,265 | 11,314 | 455,837 | 1,208,929 | 191,001 | 99,398 | 11,820 |
| $7,000 under $8,000 | 188,433 | 244,296 | 187,808 | 243,547 | | | 175,493 | 431,424 | 1,106,936 | 829,605 | 9,336 | 354,590 | 1,222,736 | 198,890 | 79,430 | 9,278 |
| $8,000 under $9,000 | 171,880 | 223,411 | 135,466 | 176,008 | 36,414 | 47,402 | 159,313 | 392,491 | 1,026,514 | 769,728 | (*) | 326,646 | 1,418,265 | 235,349 | 81,552 | 10,198 |
| $9,000 under $10,000 | 121,432 | 172,311 | - | - | 121,432 | 172,311 | 116,928 | 303,481 | 758,769 | 568,853 | 6,755 | 231,605 | 1,219,425 | 208,148 | 48,447 | 4,399 |
| $10,000 under $11,000 | 126,229 | 198,338 | - | - | 126,229 | 198,338 | 121,352 | 329,315 | 771,581 | 577,508 | | 246,554 | 1,490,089 | 259,972 | 60,905 | 8,052 |
| $11,000 under $12,000 | 103,398 | 175,155 | (*) | (*) | 103,231 | 174,988 | 81,132 | 264,438 | 567,491 | 425,180 | | 182,176 | 1,254,670 | 224,016 | 41,325 | 4,453 |
| $12,000 under $13,000 | 85,137 | 159,802 | - | - | 85,137 | 159,802 | 56,157 | 183,262 | 443,466 | 332,533 | 6,374 | 140,296 | 1,094,414 | 197,238 | 28,990 | 5,082 |
| $13,000 under $14,000 | 71,955 | 142,143 | (*) | (*) | 71,788 | 141,943 | 62,597 | 212,228 | 422,742 | 316,646 | | 134,269 | 1,141,505 | 210,550 | 28,026 | 3,515 |
| $14,000 under $15,000 | 51,402 | 102,804 | - | - | 51,402 | 102,804 | 48,361 | 184,568 | 325,104 | 243,753 | | 98,051 | 922,253 | 173,437 | 21,725 | 3,035 |
| $15,000 under $20,000 | 151,096 | 300,701 | - | - | 151,096 | 300,701 | 193,220 | 773,894 | 1,102,629 | 819,637 | 1,983 | 342,333 | 3,992,750 | 793,706 | 92,859 | 15,142 |
| $20,000 under $25,000 | 55,932 | 111,484 | - | - | 55,932 | 111,484 | 116,462 | 540,210 | 560,761 | 419,839 | (*) | 171,989 | 2,738,101 | 588,127 | 55,418 | 8,367 |
| $25,000 under $30,000 | 18,228 | 36,455 | - | - | 18,228 | 36,455 | 77,697 | 442,231 | 327,932 | 239,759 | 1,444 | 94,481 | 1,889,018 | 439,630 | 28,802 | 4,331 |
| $30,000 under $50,000 | 18,405 | 36,699 | - | - | 18,405 | 36,699 | 130,460 | 975,550 | 500,918 | 375,332 | 712 | 148,153 | 4,198,675 | 1,148,059 | 57,029 | 12,007 |
| $50,000 under $100,000 | 4,079 | 8,050 | - | - | 4,079 | 8,050 | 72,539 | 929,836 | 266,767 | 199,371 | 368 | 76,250 | 3,948,923 | 1,434,780 | 32,636 | 11,671 |
| $100,000 under $200,000 | 403 | 799 | - | - | 403 | 799 | 20,890 | 607,685 | 73,675 | 55,131 | 115 | 21,178 | 2,127,700 | 985,474 | 10,839 | 9,519 |
| $200,000 under $500,000 | 94 | 186 | - | - | 94 | 186 | 5,844 | 437,276 | 20,580 | 15,424 | 53 | 5,885 | 1,223,561 | 682,004 | 3,518 | 5,217 |
| $500,000 under $1,000,000 | 5 | 10 | - | - | 5 | 10 | 873 | 177,510 | 3,011 | 2,258 | 13 | 865 | 409,338 | 255,197 | 548 | 1,900 |
| $1,000,000 or more | - | - | - | - | - | - | 395 | 310,453 | 1,348 | 1,011 | 6 | 389 | 557,298 | 372,256 | 258 | 2,826 |
| Taxable returns, total | 2,685,485 | 3,856,933 | 1,824,472 | 2,352,749 | 861,013 | 1,504,184 | 1,899,478 | 7,921,278 | 13,525,628 | 10,119,703 | 481 | 4,584,778 | 33,913,306 | 8,878,258 | 987,591 | 146,104 |
| No adjusted gross income | - | - | - | - | - | - | - | - | 1,124 | 843 | 296 | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | (*) | (*) | (*) | (*) | - | 1,987 | 107 | 14 | - | - |
| $2,000 under $3,000 | 86,999 | 106,026 | 85,012 | 105,318 | (*) | (*) | (*) | (*) | 189,903 | 140,341 | (*) | 94,948 | 14,819 | 2,115 | (*) | (*) |
| $3,000 under $4,000 | 371,191 | 472,671 | 371,191 | 472,671 | - | - | 47,814 | 71,224 | 919,897 | 688,948 | (*) | 419,004 | 255,037 | 36,794 | 43,332 | 2,694 |
| $4,000 under $5,000 | 423,220 | 545,763 | 420,815 | 544,057 | | | 103,377 | 163,401 | 1,383,615 | 1,037,611 | (*) | 526,594 | 643,202 | 96,618 | 86,689 | 8,268 |
| $5,000 under $6,000 | 356,466 | 459,747 | 350,253 | 455,234 | | | 174,384 | 321,318 | 1,544,206 | 1,157,216 | - | 530,850 | 977,648 | 150,781 | 105,515 | 10,224 |
| $6,000 under $7,000 | 280,812 | 362,112 | 274,140 | 356,257 | 15,915 | 12,823 | 164,433 | 324,489 | 1,342,015 | 1,005,208 | (*) | 445,243 | 1,195,046 | 188,993 | 88,804 | 9,811 |
| $7,000 under $8,000 | 188,035 | 243,778 | 187,410 | 243,030 | | | 159,192 | 341,877 | 1,052,257 | 788,596 | - | 347,227 | 1,213,453 | 197,539 | 72,067 | 7,928 |
| $8,000 under $9,000 | 171,731 | 223,217 | 135,317 | 175,815 | 36,414 | 47,402 | 154,394 | 356,912 | 1,009,957 | 757,385 | - | 326,125 | 1,416,750 | 235,121 | 81,031 | 9,970 |
| $9,000 under $10,000 | 121,187 | 171,960 | - | - | 121,187 | 171,960 | 110,175 | 251,346 | 731,065 | 548,075 | (*) | 231,359 | 1,218,170 | 207,944 | 48,201 | 4,194 |
| $10,000 under $11,000 | 126,229 | 198,338 | - | - | 126,229 | 198,338 | 120,107 | 318,644 | 766,847 | 573,958 | - | 246,336 | 1,489,433 | 259,870 | 60,687 | 7,950 |
| $11,000 under $12,000 | 103,226 | 174,868 | (*) | (*) | 103,059 | 174,701 | 78,661 | 237,380 | 559,937 | 419,515 | - | 181,887 | 1,253,531 | 223,824 | 41,036 | 4,261 |
| $12,000 under $13,000 | 85,037 | 159,616 | - | - | 85,037 | 159,616 | 54,993 | 168,843 | 438,513 | 328,818 | - | 140,030 | 1,093,495 | 197,081 | 28,724 | 4,925 |
| $13,000 under $14,000 | 71,941 | 142,115 | (*) | (*) | 71,774 | 141,915 | 62,146 | 207,136 | 421,282 | 315,551 | - | 134,087 | 1,140,690 | 210,420 | 27,844 | 3,385 |
| $14,000 under $15,000 | 51,402 | 102,804 | - | - | 51,402 | 102,804 | 46,649 | 153,430 | 320,702 | 240,452 | - | 98,051 | 922,253 | 173,437 | 21,725 | 3,035 |
| $15,000 under $20,000 | 150,896 | 300,301 | - | - | 150,896 | 300,301 | 191,143 | 725,349 | 1,095,786 | 814,505 | | 342,031 | 3,990,445 | 793,289 | 92,557 | 14,725 |
| $20,000 under $25,000 | 55,932 | 111,484 | - | - | 55,932 | 111,484 | 116,060 | 531,397 | 558,716 | 418,305 | 27 | 171,987 | 2,738,072 | 588,121 | 55,416 | 8,361 |
| $25,000 under $30,000 | 18,226 | 36,451 | - | - | 18,226 | 36,451 | 76,256 | 398,745 | 323,202 | 236,217 | | 94,478 | 1,888,958 | 439,617 | 28,799 | 4,317 |
| $30,000 under $50,000 | 18,374 | 36,637 | - | - | 18,374 | 36,637 | 129,690 | 945,562 | 498,675 | 373,650 | | 148,054 | 4,197,274 | 1,147,756 | 56,930 | 11,704 |
| $50,000 under $100,000 | 4,079 | 8,050 | - | - | 4,079 | 8,050 | 72,177 | 896,012 | 265,703 | 198,573 | 62 | 76,194 | 3,947,879 | 1,434,453 | 32,580 | 11,344 |
| $100,000 under $200,000 | 403 | 799 | - | - | 403 | 799 | 20,809 | 595,511 | 73,424 | 54,943 | 43 | 21,169 | 2,127,413 | 985,363 | 10,830 | 9,407 |
| $200,000 under $500,000 | 94 | 186 | - | - | 94 | 186 | 5,819 | 430,154 | 20,495 | 15,360 | 29 | 5,884 | 1,223,379 | 681,906 | 3,517 | 5,119 |
| $500,000 under $1,000,000 | 5 | 10 | - | - | 5 | 10 | 868 | 173,148 | 2,995 | 2,246 | 9 | 864 | 408,954 | 254,946 | 547 | 1,649 |
| $1,000,000 or more | - | - | - | - | - | - | 393 | 301,460 | 1,338 | 1,003 | 4 | 389 | 557,298 | 372,256 | 258 | 2,826 |
| Total nontaxable returns | 1,933,687 | 2,473,790 | 1,930,863 | 2,468,351 | 2,824 | 5,439 | 432,479 | 1,441,981 | 7,286,195 | 5,456,241 | 2,273,582 | 162,828 | 121,378 | 18,189 | 162,828 | 18,189 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 2,796,490 | 3,573,734 | 2,790,038 | 3,567,200 | (*) | (*) | 493,624 | 983,474 | 9,352,324 | 7,002,301 | 2,196,402 | 1,164,252 | 979,015 | 144,946 | 252,242 | 20,374 |
| Returns $5,000 under $10,000 | 1,136,319 | 1,484,361 | 964,963 | 1,253,532 | 171,356 | 230,830 | 850,354 | 2,011,329 | 6,071,494 | 4,550,259 | 66,188 | 1,920,485 | 6,067,379 | 987,055 | 435,299 | 48,805 |
| Returns $10,000 under $15,000 | 438,121 | 778,241 | (*) | (*) | 437,787 | 777,874 | 369,599 | 1,173,812 | 2,530,384 | 1,895,620 | 6,374 | 801,346 | 5,902,931 | 1,065,212 | 180,971 | 24,136 |
| Returns $15,000 or more | 248,242 | 494,383 | - | - | 248,242 | 494,383 | 618,380 | 5,194,643 | 2,857,621 | 2,127,762 | 5,099 | 861,523 | 21,085,363 | 6,699,234 | 281,907 | 70,979 |

Footnotes at end of table.

Table 4.1—RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Tax credits--Continued | | | | | | | | | | | | Tax liability | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Retirement income credit | | Investment credit | | Foreign tax credit | | Credit for contributions to candidates for public office | | Work Incentive Program credit | | Other tax credits | | Total | | Income tax after credits | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (80) | (81) | (82) | (83) | (84) | (85) | (86) | (87) | (88) | (89) | (90) | (91) | (92) | (93) | (94) | (95) |
| All returns, total | 820,377 | 99,006 | 160,762 | 38,719 | 57,274 | 23,423 | 189,982 | 2,974 | Estimates not shown because of high sampling variability | | 1,241 | 159 | 4,846,865 | 9,001,355 | 4,584,736 | 8,732,154 |
| No adjusted gross income | - | - | - | - | - | - | - | - | | | - | - | 4,032 | 2,332 | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | | | - | - | 34,435 | 1,787 | - | - |
| $1,000 under $2,000 | (*) | (*) | - | - | - | - | - | - | | | - | - | 84,326 | 7,204 | (*) | (*) |
| $2,000 under $3,000 | 15,800 | 490 | (*) | (*) | - | - | - | - | | | - | - | 163,521 | 10,376 | 94,948 | 2,108 |
| $3,000 under $4,000 | 95,863 | 7,701 | 4,385 | 217 | (*) | (*) | 11,786 | 151 | | | - | - | 460,848 | 43,717 | 419,004 | 34,100 |
| $4,000 under $5,000 | 115,197 | 11,373 | 7,240 | 411 | (*) | (*) | | | | | - | - | 544,535 | 97,412 | 526,594 | 88,350 |
| $5,000 under $6,000 | 107,949 | 12,079 | 11,299 | 907 | - | - | 10,832 | 125 | | | - | - | 536,078 | 150,308 | 530,850 | 140,557 |
| $6,000 under $7,000 | 82,660 | 11,010 | 10,001 | 666 | | | 8,859 | 126 | | | - | - | 446,855 | 188,594 | 445,243 | 179,181 |
| $7,000 under $8,000 | 65,354 | 8,395 | 5,603 | 778 | 4,715 | 77 | 11,142 | 80 | | | - | - | 347,907 | 199,885 | 347,227 | 189,612 |
| $8,000 under $9,000 | 65,275 | 9,097 | 8,518 | 953 | | | 12,197 | 132 | | | - | - | 326,996 | 236,304 | 326,125 | 225,151 |
| $9,000 under $10,000 | 30,847 | 3,314 | 8,459 | 902 | | | 11,359 | 164 | | | - | - | 234,085 | 214,510 | 231,359 | 203,750 |
| $10,000 under $11,000 | 38,495 | 6,264 | 11,714 | 1,484 | | | 13,782 | 267 | | | - | - | 246,553 | 262,693 | 246,336 | 251,920 |
| $11,000 under $12,000 | 25,523 | 3,538 | 2,803 | 502 | | | 13,362 | 201 | | | (*) | (*) | 182,226 | 225,803 | 181,884 | 219,563 |
| $12,000 under $13,000 | 22,350 | 3,009 | 4,119 | 804 | 8,855 | 1,480 | 5,922 | 76 | | | - | - | 140,296 | 197,659 | 140,030 | 192,156 |
| $13,000 under $14,000 | 16,202 | 2,537 | 3,579 | 761 | | | 7,755 | 126 | | | - | - | 134,101 | 214,671 | 134,087 | 207,035 |
| $14,000 under $15,000 | 15,261 | 2,206 | 2,795 | 657 | | | 4,867 | 98 | | | - | - | 98,082 | 175,376 | 98,051 | 170,402 |
| $15,000 under $20,000 | 51,367 | 7,309 | 19,796 | 4,619 | 5,744 | 2,746 | 26,373 | 467 | | | - | - | 342,453 | 805,833 | 342,031 | 778,564 |
| $20,000 under $25,000 | 27,206 | 4,244 | 11,516 | 3,200 | 6,055 | 576 | 17,927 | 324 | | | (*) | (*) | 172,140 | 598,142 | 171,985 | 579,760 |
| $25,000 under $30,000 | 11,816 | 1,802 | 7,729 | 2,009 | 2,645 | 350 | 10,574 | 170 | | | - | - | 94,485 | 446,618 | 94,476 | 435,300 |
| $30,000 under $50,000 | 21,130 | 2,912 | 17,757 | 5,442 | 11,164 | 3,330 | 16,257 | 313 | | | (*) | (*) | 148,198 | 1,162,188 | 148,052 | 1,136,052 |
| $50,000 under $100,000 | 8,542 | 1,235 | 14,631 | 5,776 | 9,834 | 4,531 | 5,841 | 125 | | | (*) | (*) | 76,298 | 1,439,506 | 76,183 | 1,423,109 |
| $100,000 under $200,000 | 2,379 | 348 | 5,737 | 3,899 | 4,264 | 5,246 | 890 | 22 | | | 36 | 4 | 21,229 | 987,967 | 21,156 | 975,956 |
| $200,000 under $500,000 | 731 | 112 | 1,981 | 2,296 | 1,591 | 2,799 | 215 | 6 | | | 12 | 4 | 5,918 | 688,131 | 5,877 | 676,787 |
| $500,000 under $1,000,000 | 115 | 18 | 331 | 1,089 | 279 | 791 | 25 | 1 | | | 1 | (3) | 875 | 259,351 | 863 | 253,297 |
| $1,000,000 or more | 64 | 12 | 168 | 1,337 | 139 | 1,477 | 17 | (3) | | | - | - | 393 | 384,988 | 388 | 369,430 |
| Taxable returns, total | 668,854 | 84,244 | 149,455 | 36,203 | 57,138 | 22,523 | 189,439 | 2,964 | | | 1,241 | 159 | 4,585,259 | 8,971,598 | 4,584,736 | 8,732,154 |
| No adjusted gross income | - | - | - | - | - | - | - | - | | | - | - | 296 | 1,495 | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | | | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | | | - | - | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | - | - | (*) | (*) | - | - | - | - | | | - | - | 94,950 | 2,565 | 94,948 | 2,108 |
| $3,000 under $4,000 | 34,965 | 2,568 | 2,279 | 87 | (*) | (*) | 11,551 | 145 | | | - | - | 419,005 | 37,877 | 419,004 | 34,100 |
| $4,000 under $5,000 | 76,296 | 7,962 | 3,695 | 180 | (*) | (*) | | | | | - | - | 526,597 | 94,330 | 526,594 | 88,350 |
| $5,000 under $6,000 | 89,589 | 9,541 | 8,450 | 560 | - | - | 10,801 | 123 | | | - | - | 530,850 | 149,052 | 530,850 | 140,557 |
| $6,000 under $7,000 | 72,987 | 9,206 | 9,080 | 462 | | | 8,859 | 126 | | | - | - | 445,245 | 188,224 | 445,243 | 179,181 |
| $7,000 under $8,000 | 58,138 | 7,130 | 5,456 | 695 | 4,715 | 77 | 10,891 | 78 | | | - | - | 347,227 | 199,713 | 347,227 | 189,612 |
| $8,000 under $9,000 | 65,024 | 8,993 | 8,248 | 828 | | | 12,197 | 132 | | | - | - | 326,125 | 236,117 | 326,125 | 225,151 |
| $9,000 under $10,000 | 30,847 | 3,314 | 8,213 | 698 | | | 11,359 | 164 | | | - | - | 231,362 | 214,149 | 231,359 | 203,750 |
| $10,000 under $11,000 | 38,495 | 6,264 | 11,496 | 1,383 | | | 13,782 | 267 | | | - | - | 246,336 | 262,584 | 246,336 | 251,920 |
| $11,000 under $12,000 | 25,406 | 3,538 | 2,631 | 310 | | | 13,362 | 201 | | | (*) | (*) | 181,887 | 225,716 | 181,884 | 219,563 |
| $12,000 under $13,000 | 22,350 | 3,009 | 3,853 | 647 | 8,855 | 1,480 | 5,922 | 76 | | | - | - | 140,030 | 197,530 | 140,030 | 192,156 |
| $13,000 under $14,000 | 16,202 | 2,537 | 3,397 | 631 | | | 7,755 | 126 | | | - | - | 134,087 | 214,661 | 134,087 | 207,035 |
| $14,000 under $15,000 | 15,261 | 2,206 | 2,795 | 657 | | | 4,867 | 98 | | | - | - | 98,051 | 175,355 | 98,051 | 170,402 |
| $15,000 under $20,000 | 51,367 | 7,309 | 19,594 | 4,413 | 5,644 | 2,535 | 26,373 | 467 | | | - | - | 342,039 | 805,549 | 342,031 | 778,564 |
| $20,000 under $25,000 | 27,206 | 4,244 | 11,514 | 3,194 | 6,055 | 576 | 17,927 | 324 | | | (*) | (*) | 171,992 | 598,042 | 171,985 | 579,760 |
| $25,000 under $30,000 | 11,816 | 1,802 | 7,726 | 1,996 | 2,645 | 350 | 10,574 | 170 | | | - | - | 94,482 | 446,616 | 94,476 | 435,300 |
| $30,000 under $50,000 | 21,099 | 2,899 | 17,692 | 5,162 | 11,160 | 3,320 | 16,256 | 313 | | | (*) | (*) | 148,064 | 1,162,110 | 148,052 | 1,136,052 |
| $50,000 under $100,000 | 8,517 | 1,232 | 14,625 | 5,733 | 9,809 | 4,251 | 5,816 | 125 | | | (*) | (*) | 76,256 | 1,439,472 | 76,183 | 1,423,109 |
| $100,000 under $200,000 | 2,379 | 348 | 5,729 | 3,838 | 4,260 | 5,195 | 890 | 22 | | | 36 | 4 | 21,212 | 987,960 | 21,156 | 975,956 |
| $200,000 under $500,000 | 731 | 112 | 1,981 | 2,296 | 1,590 | 2,701 | 215 | 6 | | | 12 | 4 | 5,913 | 688,129 | 5,877 | 676,787 |
| $500,000 under $1,000,000 | 115 | 18 | 331 | 1,089 | 278 | 541 | 25 | 1 | | | 1 | (3) | 873 | 259,350 | 863 | 253,297 |
| $1,000,000 or more | 64 | 12 | 168 | 1,337 | 139 | 1,477 | 17 | (3) | | | - | - | 393 | 384,988 | 388 | 369,430 |
| Total nontaxable returns | 151,523 | 14,763 | 11,307 | 2,514 | 136 | 902 | 543 | 10 | | | - | - | 261,606 | 29,756 | - | - |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 227,111 | 19,566 | 12,226 | 638 | (*) | (*) | 11,786 | 150 | | | - | - | 1,291,697 | 162,827 | 1,042,533 | 124,572 |
| Returns $5,000 under $10,000 | 352,085 | 43,895 | 43,880 | 4,205 | 4,715 | 77 | 54,389 | 628 | | | - | - | 1,891,921 | 989,601 | 1,880,804 | 938,250 |
| Returns $10,000 under $15,000 | 117,831 | 17,555 | 25,010 | 4,208 | 8,855 | 1,480 | 45,688 | 768 | | | (*) | (*) | 801,258 | 1,076,201 | 800,388 | 1,041,076 |
| Returns $15,000 or more | 123,350 | 17,992 | 79,646 | 29,667 | 41,715 | 21,847 | 78,119 | 1,428 | | | 413 | 32 | 861,989 | 6,772,726 | 861,011 | 6,628,254 |

Footnotes at end of table.

Table 4.1—RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Tax liability--Continued | | | | | | | | Taxpayments | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Additional tax for tax preferences | | Tax from recomputing prior-year investment credit | | Self-employment tax | | Social security taxes on tip income | | Total | | Income tax withheld | | Estimated taxpayments | | Payment with request for extension of filing time | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (96) | (97) | (98) | (99) | (100) | (101) | (102) | (103) | (104) | (105) | (106) | (107) | (108) | (109) | (110) | (111) |
| All returns, total | 6,234 | 45,604 | 17,833 | 7,006 | 768,150 | 216,507 | Estimates not shown because of high sampling variability | | 4,924,306 | 8,504,258 | 3,013,099 | 3,060,654 | 2,266,475 | 5,309,176 | 20,509 | 108,501 |
| No adjusted gross income | 296 | 1,446 | 660 | 133 | 3,301 | 754 | | | 26,703 | 12,138 | 8,344 | 3,962 | 9,576 | 7,172 | 56 | 198 |
| $1 under $1,000 | - | - | - | - | 34,435 | 1,787 | | | 135,938 | 7,371 | 115,383 | 5,216 | 7,049 | 1,648 | - | - |
| $1,000 under $2,000 | - | - | | | 81,618 | 7,178 | | | 270,033 | 30,767 | 230,277 | 24,580 | 24,901 | 5,591 | (*) | (*) |
| $2,000 under $3,000 | (*) | (*) | 1,493 | 347 | 71,349 | 8,242 | | | 315,635 | 51,602 | 246,318 | 35,181 | 58,772 | 15,600 | (*) | (*) |
| $3,000 under $4,000 | (*) | (*) | | | 62,943 | 9,602 | | | 450,623 | 92,598 | 292,909 | 59,597 | 156,448 | 32,295 | - | - |
| $4,000 under $5,000 | (*) | (*) | | | 52,168 | 8,738 | | | 454,722 | 142,471 | 239,818 | 72,766 | 217,619 | 68,298 | (*) | (*) |
| $5,000 under $6,000 | - | - | | | 44,485 | 9,684 | | | 444,423 | 197,507 | 248,377 | 109,846 | 211,081 | 86,740 | (*) | (*) |
| $6,000 under $7,000 | (*) | (*) | 1,540 | 122 | 41,657 | 9,353 | | | 383,036 | 212,456 | 223,242 | 125,245 | 182,637 | 86,720 | - | - |
| $7,000 under $8,000 | - | - | | | 34,926 | 10,204 | | | 318,754 | 228,105 | 193,357 | 135,113 | 143,180 | 92,581 | - | - |
| $8,000 under $9,000 | - | - | 1,618 | 162 | 38,858 | 11,125 | | | 296,397 | 258,162 | 190,201 | 164,165 | 134,986 | 93,103 | (*) | (*) |
| $9,000 under $10,000 | (*) | (*) | | | 38,193 | 10,614 | | | 223,417 | 220,662 | 124,901 | 122,387 | 117,993 | 97,805 | (*) | (*) |
| $10,000 under $11,000 | - | - | 1,165 | 95 | 26,076 | 10,719 | | | 230,689 | 269,795 | 141,975 | 168,800 | 104,482 | 98,571 | | |
| $11,000 under $12,000 | (*) | (*) | | | 16,737 | 6,195 | | | 176,679 | 236,227 | 112,385 | 142,111 | 84,139 | 92,287 | | |
| $12,000 under $13,000 | - | - | | | 13,972 | 5,420 | | | 135,397 | 204,564 | 83,401 | 115,452 | 71,082 | 88,570 | 2,350 | 2,076 |
| $13,000 under $14,000 | - | - | 915 | 227 | 18,121 | 7,600 | | | 127,619 | 216,375 | 82,571 | 133,273 | 64,341 | 82,197 | | |
| $14,000 under $15,000 | - | - | | | 11,740 | 4,864 | | | 96,398 | 178,976 | 56,899 | 90,633 | 59,992 | 88,021 | | |
| $15,000 under $20,000 | | | 3,243 | 307 | 54,403 | 26,783 | | | 330,236 | 783,720 | 184,748 | 377,003 | 208,406 | 401,425 | 2,396 | 2,444 |
| $20,000 under $25,000 | 59 | 527 | 1,367 | 205 | 34,802 | 18,080 | | | 167,145 | 570,424 | 80,894 | 220,961 | 122,018 | 345,712 | 1,598 | 2,453 |
| $25,000 under $30,000 | | | 861 | 80 | 19,827 | 10,969 | | | 92,625 | 429,975 | 46,350 | 157,324 | 71,434 | 267,638 | 971 | 4,108 |
| $30,000 under $50,000 | 761 | 1,242 | 1,895 | 3,380 | 38,872 | 21,513 | | | 144,191 | 1,051,086 | 61,632 | 278,233 | 121,701 | 760,582 | 2,470 | 10,215 |
| $50,000 under $100,000 | 1,720 | 3,239 | 1,728 | 507 | 21,940 | 12,635 | | | 75,390 | 1,274,265 | 35,789 | 299,945 | 67,784 | 961,135 | 1,724 | 8,902 |
| $100,000 under $200,000 | 1,794 | 7,920 | 841 | 670 | 5,937 | 3,422 | | | 21,094 | 854,901 | 10,052 | 145,867 | 19,961 | 692,207 | 742 | 14,505 |
| $200,000 under $500,000 | 1,125 | 10,287 | 375 | 184 | 1,499 | 871 | | | 5,899 | 547,214 | 2,689 | 55,991 | 5,669 | 474,590 | 277 | 15,291 |
| $500,000 under $1,000,000 | 281 | 5,877 | 73 | 70 | 200 | 107 | | | 870 | 189,649 | 399 | 10,406 | 845 | 170,998 | 58 | 7,927 |
| $1,000,000 or more | 184 | 14,993 | 59 | 517 | 91 | 48 | | | 393 | 243,248 | 188 | 6,597 | 379 | 197,690 | 27 | 38,558 |
| Taxable returns, total | 6,234 | 45,604 | 15,454 | 6,478 | 508,502 | 187,281 | | | 3,880,559 | 8,308,896 | 2,197,249 | 2,941,862 | 2,099,944 | 5,236,921 | 19,496 | 107,972 |
| No adjusted gross income | 296 | 1,446 | 20 | 38 | 21 | 11 | | | 155 | 1,428 | 40 | 474 | 110 | 790 | 12 | 148 |
| $1 under $1,000 | - | - | - | - | - | - | | | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | | | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | (*) | (*) | - | - | 2,895 | 444 | | | 37,329 | 6,732 | 27,149 | 4,481 | 11,844 | 2,222 | (*) | (*) |
| $3,000 under $4,000 | (*) | (*) | (*) | (*) | 21,351 | 3,768 | | | 242,689 | 52,376 | 128,376 | 29,095 | 122,441 | 23,133 | - | - |
| $4,000 under $5,000 | (*) | (*) | (*) | (*) | 34,481 | 5,967 | | | 378,558 | 123,686 | 189,342 | 63,032 | 193,880 | 59,529 | (*) | (*) |
| $5,000 under $6,000 | - | - | (*) | (*) | 39,261 | 8,437 | | | 427,707 | 189,575 | 236,973 | 106,439 | 206,976 | 82,587 | (*) | (*) |
| $6,000 under $7,000 | (*) | (*) | (*) | (*) | 40,061 | 8,983 | | | 374,419 | 208,140 | 216,013 | 121,786 | 181,653 | 85,911 | - | - |
| $7,000 under $8,000 | - | - | | | 34,246 | 10,033 | | | 313,026 | 225,499 | 189,266 | 133,292 | 141,689 | 91,840 | - | - |
| $8,000 under $9,000 | - | - | 2,001 | 223 | 38,105 | 10,940 | | | 293,479 | 253,064 | 190,020 | 164,009 | 132,280 | 88,164 | (*) | (*) |
| $9,000 under $10,000 | (*) | (*) | | | 35,470 | 10,257 | | | 216,923 | 216,157 | 124,563 | 122,076 | 111,862 | 93,647 | (*) | (*) |
| $10,000 under $11,000 | - | - | 1,165 | 95 | 25,859 | 10,610 | | | 229,543 | 268,891 | 140,949 | 168,275 | 104,436 | 98,199 | | |
| $11,000 under $12,000 | (*) | (*) | | | 16,398 | 6,108 | | | 174,487 | 233,675 | 110,729 | 141,352 | 82,874 | 90,595 | | |
| $12,000 under $13,000 | - | - | | | 13,706 | 5,335 | | | 134,299 | 203,615 | 83,231 | 115,250 | 70,151 | 87,828 | 2,278 | 1,989 |
| $13,000 under $14,000 | - | - | 816 | 183 | 18,107 | 7,590 | | | 127,270 | 216,047 | 82,222 | 132,974 | 64,340 | 82,167 | | |
| $14,000 under $15,000 | - | - | | | 11,709 | 4,843 | | | 96,342 | 178,181 | 56,874 | 90,024 | 59,961 | 87,835 | | |
| $15,000 under $20,000 | | | 3,142 | 294 | 53,989 | 26,512 | | | 329,003 | 781,736 | 184,238 | 376,352 | 207,768 | 400,125 | 2,396 | 2,444 |
| $20,000 under $25,000 | 59 | 527 | 1,367 | 205 | 34,654 | 17,980 | | | 166,744 | 569,875 | 80,821 | 220,921 | 121,690 | 345,204 | 1,598 | 2,453 |
| $25,000 under $30,000 | | | 860 | 79 | 19,824 | 10,967 | | | 91,256 | 425,176 | 45,817 | 155,927 | 70,090 | 264,237 | 971 | 4,108 |
| $30,000 under $50,000 | 761 | 1,242 | 1,890 | 3,379 | 38,742 | 21,437 | | | 143,990 | 1,050,305 | 61,561 | 278,142 | 121,540 | 759,926 | 2,463 | 10,191 |
| $50,000 under $100,000 | 1,720 | 3,239 | 1,710 | 486 | 21,916 | 12,621 | | | 75,175 | 1,271,621 | 35,774 | 299,715 | 67,573 | 958,723 | 1,721 | 8,902 |
| $100,000 under $200,000 | 1,794 | 7,920 | 837 | 670 | 5,924 | 3,415 | | | 21,029 | 853,671 | 10,028 | 145,409 | 19,912 | 691,484 | 742 | 14,505 |
| $200,000 under $500,000 | 1,125 | 10,287 | 375 | 184 | 1,494 | 869 | | | 5,879 | 546,981 | 2,680 | 55,941 | 5,653 | 474,409 | 277 | 15,291 |
| $500,000 under $1,000,000 | 281 | 5,877 | 73 | 70 | 198 | 106 | | | 866 | 189,253 | 397 | 10,333 | 842 | 170,676 | 58 | 7,927 |
| $1,000,000 or more | 184 | 14,993 | 59 | 517 | 91 | 48 | | | 391 | 243,212 | 186 | 6,563 | 379 | 197,690 | 27 | 38,558 |
| Total nontaxable returns | - | - | 2,379 | 527 | 259,648 | 29,224 | | | 1,043,747 | 195,364 | 815,850 | 118,793 | 166,531 | 72,254 | 1,013 | 530 |
| All returns, summary: | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 302 | 1,469 | 2,153 | 479 | 305,814 | 36,300 | | | 1,653,654 | 336,947 | 1,133,049 | 201,303 | 474,365 | 130,604 | 3,253 | 1,058 |
| Returns $5,000 under $10,000 | (*) | (*) | 3,158 | 283 | 198,119 | 50,980 | | | 1,666,027 | 1,116,893 | 980,078 | 656,755 | 789,877 | 456,948 | (*) | (*) |
| Returns $10,000 under $15,000 | (*) | (*) | 2,080 | 322 | 86,646 | 34,799 | | | 766,782 | 1,105,938 | 477,231 | 650,268 | 384,036 | 449,645 | 2,350 | 2,076 |
| Returns $15,000 or more | 5,924 | 44,086 | 10,442 | 5,920 | 177,571 | 94,428 | | | 837,843 | 5,944,481 | 422,741 | 1,552,328 | 618,197 | 4,271,978 | 10,263 | 104,405 |

Footnotes at end of table.

Table 4.1—RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Taxpayments--Continued | | | | | | Tax due at time of filing | | Overpayments | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Excess social security taxes withheld | | Credit for tax on certain gasoline, fuel, and oil | | Other taxpayments | | | | Total | | Refund | | Credit on 1973 tax | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (112) | (113) | (114) | (115) | (116) | (117) | (118) | (119) | (120) | (121) | (122) | (123) | (124) | (125) |
| All returns, total | 53,333 | 10,230 | 183,312 | 9,566 | 6,390 | 6,125 | 2,231,134 | 1,834,438 | 3,538,038 | 1,337,377 | 2,748,381 | 847,990 | 887,069 | 489,383 |
| No adjusted gross income | 78 | 52 | 11,304 | 753 | (*) | (*) | 2,018 | 1,325 | 25,605 | 11,131 | 23,161 | 8,629 | 2,988 | 2,501 |
| $1 under $1,000 | - | - | 14,817 | 506 | - | - | 31,418 | 1,564 | 132,505 | 7,148 | 130,417 | 6,630 | 2,607 | 518 |
| $1,000 under $2,000 | - | - | 16,597 | 595 | (*) | (*) | 73,543 | 5,595 | 254,842 | 29,158 | 243,841 | 27,708 | 11,534 | 1,450 |
| $2,000 under $3,000 | (*) | (*) | 16,624 | 688 | - | - | 112,243 | 6,667 | 300,500 | 47,893 | 282,232 | 43,689 | 20,944 | 4,203 |
| $3,000 under $4,000 | - | - | 18,365 | 706 | - | - | 234,557 | 19,850 | 405,727 | 68,731 | 347,684 | 61,435 | 67,771 | 7,296 |
| $4,000 under $5,000 | (*) | (*) | 13,275 | 671 | - | - | 252,577 | 26,872 | 356,531 | 71,968 | 274,833 | 59,687 | 88,609 | 12,281 |
| $5,000 under $6,000 | - | - | 11,667 | 539 | (*) | (*) | 201,330 | 35,747 | 347,578 | 82,946 | 243,088 | 63,054 | 115,193 | 19,892 |
| $6,000 under $7,000 | (*) | (*) | 12,156 | 491 | - | - | 175,471 | 41,449 | 277,398 | 65,312 | 196,087 | 49,889 | 90,035 | 15,422 |
| $7,000 under $8,000 | - | - | 7,525 | 410 | - | - | 131,714 | 34,681 | 221,021 | 62,901 | 177,278 | 53,462 | 49,907 | 9,439 |
| $8,000 under $9,000 | (*) | (*) | 8,792 | 393 | (*) | (*) | 125,385 | 42,921 | 203,540 | 64,779 | 159,319 | 54,183 | 47,412 | 10,597 |
| $9,000 under $10,000 | (*) | (*) | 5,316 | 261 | - | - | 102,686 | 40,866 | 135,172 | 47,017 | 104,082 | 34,137 | 34,375 | 12,880 |
| $10,000 under $11,000 | (*) | (*) | 7,919 | 536 | (*) | (*) | 96,162 | 45,451 | 150,424 | 52,553 | 113,175 | 41,059 | 42,490 | 11,494 |
| $11,000 under $12,000 | 7,622 | 581 | 3,789 | 220 | - | - | 71,603 | 30,660 | 111,648 | 41,085 | 77,370 | 30,408 | 35,110 | 10,676 |
| $12,000 under $13,000 | | | 3,004 | 209 | - | - | 56,697 | 26,798 | 83,769 | 33,703 | 68,104 | 24,874 | 18,710 | 8,828 |
| $13,000 under $14,000 | 8,362 | 446 | 2,968 | 203 | (*) | (*) | 52,458 | 30,420 | 81,150 | 32,125 | 61,246 | 24,526 | 23,767 | 7,599 |
| $14,000 under $15,000 | | | 2,840 | 167 | - | - | 42,952 | 21,000 | 55,155 | 24,601 | 38,112 | 16,176 | 20,085 | 8,425 |
| $15,000 under $20,000 | 8,331 | 1,468 | 9,640 | 624 | | | 169,264 | 130,222 | 173,594 | 108,109 | 109,946 | 66,318 | 71,072 | 41,790 |
| $20,000 under $25,000 | 4,997 | 717 | 4,604 | 335 | 2,988 | 1,230 | 93,149 | 98,217 | 79,173 | 70,498 | 44,659 | 35,275 | 42,015 | 35,223 |
| $25,000 under $30,000 | 2,652 | 394 | 2,423 | 281 | | | 51,647 | 78,246 | 44,196 | 61,604 | 21,659 | 31,529 | 27,871 | 30,075 |
| $30,000 under $50,000 | 4,486 | 1,291 | 4,803 | 392 | 740 | 373 | 88,064 | 230,754 | 59,944 | 119,651 | 21,478 | 48,472 | 42,658 | 71,179 |
| $50,000 under $100,000 | 6,462 | 2,625 | 3,134 | 305 | 909 | 1,352 | 47,779 | 273,772 | 28,563 | 108,530 | 8,179 | 31,242 | 23,270 | 77,288 |
| $100,000 under $200,000 | 2,408 | 1,420 | 1,134 | 146 | 451 | 755 | 13,622 | 201,431 | 7,608 | 68,365 | 1,870 | 20,089 | 6,563 | 48,276 |
| $200,000 under $500,000 | 711 | 515 | 462 | 97 | 188 | 730 | 3,920 | 179,326 | 2,000 | 38,409 | 459 | 10,012 | 1,755 | 28,397 |
| $500,000 under $1,000,000 | 113 | 85 | 89 | 19 | 40 | 213 | 590 | 80,021 | 286 | 10,318 | 73 | 2,423 | 239 | 7,896 |
| $1,000,000 or more | 49 | 45 | 65 | 19 | 17 | 339 | 285 | 150,583 | 109 | 8,842 | 29 | 3,084 | 89 | 5,758 |
| Taxable returns, total | 53,113 | 10,129 | 101,489 | 5,888 | 6,384 | 6,125 | 2,027,398 | 1,815,457 | 2,546,490 | 1,152,755 | 1,811,955 | 687,147 | 820,373 | 465,611 |
| No adjusted gross income | 12 | 9 | 33 | 8 | (*) | (*) | 231 | 907 | 65 | 840 | 47 | 574 | 41 | 267 |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | (*) | (*) | - | - | - | - | - | - |
| $2,000 under $3,000 | (*) | (*) | (*) | (*) | - | - | 58,243 | 1,357 | 36,707 | 5,524 | 34,100 | 5,144 | (*) | (*) |
| $3,000 under $4,000 | - | - | 4,086 | 148 | - | - | 207,705 | 16,854 | 209,312 | 31,353 | 159,481 | 26,087 | 57,646 | 5,267 |
| $4,000 under $5,000 | - | - | 8,831 | 400 | - | - | 239,897 | 25,182 | 284,713 | 54,538 | 209,689 | 45,220 | 79,926 | 9,318 |
| $5,000 under $6,000 | - | - | 9,187 | 417 | (*) | (*) | 198,487 | 35,139 | 332,199 | 75,662 | 229,515 | 58,183 | 112,787 | 17,479 |
| $6,000 under $7,000 | - | - | 11,358 | 443 | - | - | 174,477 | 41,146 | 268,781 | 61,063 | 188,090 | 46,878 | 87,315 | 14,185 |
| $7,000 under $8,000 | - | - | 7,128 | 368 | - | - | 131,637 | 34,648 | 215,339 | 60,434 | 172,350 | 51,133 | 48,902 | 9,300 |
| $8,000 under $9,000 | (*) | (*) | 8,761 | 389 | (*) | (*) | 125,134 | 42,850 | 200,873 | 59,798 | 157,021 | 49,240 | 47,043 | 10,558 |
| $9,000 under $10,000 | (*) | (*) | 5,192 | 224 | - | - | 102,360 | 40,814 | 128,751 | 42,822 | 101,732 | 33,450 | 30,304 | 9,372 |
| $10,000 under $11,000 | (*) | (*) | 7,845 | 529 | (*) | (*) | 95,990 | 45,379 | 149,351 | 51,687 | 112,103 | 40,277 | 42,443 | 11,410 |
| $11,000 under $12,000 | 7,622 | 581 | 3,658 | 204 | - | - | 71,602 | 30,660 | 109,457 | 38,618 | 76,080 | 29,295 | 34,012 | 9,323 |
| $12,000 under $13,000 | | | 2,904 | 204 | - | - | 56,431 | 26,753 | 82,771 | 32,838 | 67,110 | 24,019 | 18,706 | 8,819 |
| $13,000 under $14,000 | 8,362 | 446 | 2,968 | 203 | (*) | (*) | 52,458 | 30,420 | 80,801 | 31,806 | 60,911 | 24,228 | 23,752 | 7,578 |
| $14,000 under $15,000 | | | 2,840 | 167 | - | - | 42,952 | 21,000 | 55,099 | 23,826 | 38,087 | 15,566 | 20,054 | 8,260 |
| $15,000 under $20,000 | 8,331 | 1,468 | 9,539 | 590 | | | 168,865 | 130,014 | 172,562 | 106,200 | 108,957 | 64,799 | 71,029 | 41,402 |
| $20,000 under $25,000 | 4,997 | 717 | 4,604 | 335 | 2,988 | 1,230 | 93,075 | 98,207 | 78,845 | 70,040 | 44,333 | 34,872 | 41,941 | 35,167 |
| $25,000 under $30,000 | 2,652 | 394 | 2,421 | 281 | | | 51,646 | 78,246 | 42,827 | 56,806 | 20,546 | 27,423 | 27,107 | 29,384 |
| $30,000 under $50,000 | 4,485 | 1,290 | 4,769 | 382 | 740 | 373 | 88,033 | 230,739 | 59,774 | 118,933 | 21,402 | 47,998 | 42,496 | 70,936 |
| $50,000 under $100,000 | 6,462 | 2,625 | 3,120 | 305 | 909 | 1,352 | 47,776 | 273,770 | 28,348 | 105,919 | 8,029 | 28,763 | 23,156 | 77,156 |
| $100,000 under $200,000 | 2,399 | 1,374 | 1,129 | 144 | 451 | 755 | 13,619 | 201,429 | 7,546 | 67,140 | 1,829 | 19,065 | 6,532 | 48,075 |
| $200,000 under $500,000 | 706 | 513 | 461 | 97 | 188 | 730 | 3,919 | 179,326 | 1,980 | 38,178 | 446 | 9,857 | 1,745 | 28,322 |
| $500,000 under $1,000,000 | 113 | 85 | 89 | 19 | 40 | 213 | 589 | 80,020 | 282 | 9,923 | 70 | 2,028 | 238 | 7,895 |
| $1,000,000 or more | 48 | 44 | 63 | 19 | 17 | 339 | 285 | 150,583 | 107 | 8,807 | 27 | 3,048 | 89 | 5,758 |
| Total nontaxable returns | 220 | 100 | 81,823 | 3,683 | 6 | (3) | 203,736 | 18,979 | 991,548 | 184,619 | 936,426 | 160,847 | 66,696 | 23,771 |
| All returns, summary: | | | | | | | | | | | | | | |
| Returns under $5,000 | 203 | 60 | 90,982 | 3,920 | (*) | (*) | 706,356 | 61,873 | 1,475,710 | 236,029 | 1,302,168 | 207,780 | 194,453 | 28,250 |
| Returns $5,000 under $10,000 | (*) | (*) | 45,456 | 2,094 | (*) | (*) | 736,586 | 195,664 | 1,184,709 | 322,955 | 879,854 | 254,726 | 336,922 | 68,229 |
| Returns $10,000 under $15,000 | 21,123 | 1,481 | 20,520 | 1,336 | (*) | (*) | 319,872 | 154,330 | 482,146 | 184,066 | 358,007 | 137,044 | 140,162 | 47,023 |
| Returns $15,000 or more | 30,209 | 8,560 | 26,354 | 2,219 | 5,333 | 4,992 | 468,320 | 1,422,571 | 395,473 | 594,326 | 208,352 | 248,445 | 215,532 | 345,881 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Adjusted gross income less deficit.
[2]Includes surcharge for a small number of prior-year returns.
[3]Less than $500.
NOTE: Amount detail may not add to total because of rounding.

Table 4.2--ITEMIZED DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER:ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, INCOME SUBJECT TO TAX, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Number of returns | Adjusted gross income | Itemized deductions: Total | Medical and dental expenses: Total: Number of returns | Medical and dental expenses: Total: Amount | Medical and dental expenses: Deductible half of insurance premiums: Number of returns | Medical and dental expenses: Deductible half of insurance premiums: Amount | Medical and dental expense in excess of 3 percent of adjusted gross income: Number of returns | Medical and dental expense in excess of 3 percent of adjusted gross income: Amount | Medical and dental expense in excess of 3 percent of adjusted gross income: Medicine and drugs in excess of 1 percent of adjusted gross income: Number of returns | Medicine and drugs in excess of 1 percent of adjusted gross income: Amount | Medical and dental expense in excess of 3 percent of adjusted gross income: Balance of insurance premiums: Number of returns | Balance of insurance premiums: Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| All returns, total | 2,331,957 | 36,165,119 | 9,363,259 | 2,115,560 | 1,990,200 | 1,977,622 | 225,616 | 1,516,007 | 1,764,582 | 1,020,904 | 190,387 | 1,545,777 | 310,160 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 5,867 | 3,892 | 10,013 | 5,185 | 2,561 | 4,934 | 510 | 4,683 | 2,050 | 3,964 | 436 | 4,683 | 588 |
| $1,000 under $2,000 | 54,844 | 91,367 | 110,029 | 45,702 | 60,113 | 38,955 | 5,226 | 41,473 | 54,887 | 28,082 | 1,916 | 34,726 | 6,190 |
| $2,000 under $3,000 | 81,062 | 205,311 | 142,917 | 63,849 | 56,946 | 55,266 | 5,488 | 59,273 | 51,458 | 52,458 | 7,792 | 52,929 | 6,415 |
| $3,000 under $4,000 | 148,831 | 530,311 | 308,340 | 136,831 | 153,952 | 122,692 | 18,663 | 121,009 | 135,288 | 92,488 | 13,990 | 113,082 | 22,143 |
| $4,000 under $5,000 | 203,020 | 921,912 | 412,175 | 189,676 | 159,553 | 174,830 | 18,585 | 182,628 | 140,968 | 137,169 | 26,837 | 170,623 | 26,029 |
| $5,000 under $6,000 | 216,993 | 1,195,622 | 493,194 | 201,304 | 188,487 | 190,093 | 22,017 | 180,675 | 166,470 | 129,209 | 22,295 | 171,452 | 30,354 |
| $6,000 under $7,000 | 181,627 | 1,183,257 | 390,739 | 174,410 | 151,904 | 156,715 | 16,277 | 148,542 | 135,627 | 94,853 | 16,341 | 136,561 | 21,358 |
| $7,000 under $8,000 | 175,493 | 1,312,946 | 431,424 | 161,729 | 141,798 | 146,162 | 16,402 | 122,950 | 125,396 | 83,394 | 22,942 | 118,860 | 23,413 |
| $8,000 under $9,000 | 159,313 | 1,353,103 | 392,491 | 154,282 | 103,274 | 145,231 | 17,375 | 122,616 | 85,899 | 87,274 | 18,992 | 119,543 | 29,929 |
| $9,000 under $10,000 | 116,928 | 1,106,135 | 303,481 | 104,827 | 84,434 | 97,357 | 10,798 | 85,478 | 73,636 | 62,231 | 7,870 | 82,365 | 20,055 |
| $10,000 under $11,000 | 121,352 | 1,270,380 | 329,315 | 110,115 | 80,722 | 101,193 | 11,792 | 79,298 | 68,930 | 50,239 | 7,832 | 79,261 | 16,049 |
| $11,000 under $12,000 | 81,132 | 933,018 | 264,438 | 74,202 | 66,213 | 71,551 | 8,175 | 52,740 | 58,038 | 37,736 | 6,631 | 58,825 | 12,569 |
| $12,000 under $13,000 | 56,157 | 703,069 | 183,262 | 53,679 | 40,846 | 52,469 | 5,482 | 35,983 | 35,364 | 24,399 | 6,402 | 39,861 | 7,808 |
| $13,000 under $14,000 | 62,597 | 844,296 | 212,228 | 54,661 | 44,527 | 52,211 | 5,666 | 35,696 | 38,861 | 18,455 | 4,407 | 36,567 | 8,010 |
| $14,000 under $15,000 | 48,361 | 702,504 | 184,568 | 43,089 | 50,145 | 42,588 | 4,462 | 29,400 | 45,683 | 17,244 | 4,483 | 30,794 | 6,080 |
| $15,000 under $20,000 | 193,220 | 3,321,324 | 773,894 | 173,309 | 184,796 | 168,163 | 18,841 | 99,612 | 165,955 | 57,500 | 10,514 | 116,812 | 27,780 |
| $20,000 under $25,000 | 116,462 | 2,595,252 | 540,210 | 103,549 | 82,936 | 99,524 | 11,013 | 42,319 | 71,922 | 20,179 | 4,291 | 55,864 | 14,224 |
| $25,000 under $30,000 | 77,697 | 2,125,466 | 442,231 | 69,627 | 88,224 | 67,535 | 7,391 | 24,929 | 80,833 | 9,816 | 2,675 | 35,428 | 8,626 |
| $30,000 under $50,000 | 130,460 | 4,973,763 | 975,550 | 111,904 | 125,613 | 108,351 | 12,474 | 32,280 | 113,319 | 12,002 | 2,944 | 54,699 | 14,622 |
| $50,000 under $100,000 | 72,539 | 4,886,786 | 929,836 | 60,746 | 79,487 | 59,399 | 6,667 | 11,580 | 72,821 | 1,984 | 602 | 24,882 | 6,420 |
| $100,000 under $200,000 | 20,890 | 2,776,663 | 607,685 | 17,261 | 30,825 | 16,938 | 1,762 | 2,218 | 29,063 | 201 | 160 | 6,197 | 1,222 |
| $200,000 under $500,000 | 5,844 | 1,673,123 | 437,276 | 4,691 | 11,449 | 4,551 | 462 | 555 | 10,987 | 27 | 35 | 1,508 | 243 |
| $500,000 under $1,000,000 | 873 | 588,774 | 177,510 | 669 | 1,289 | 654 | 64 | 63 | 1,225 | - | - | 202 | 26 |
| $1,000,000 or more | 395 | 866,845 | 310,453 | 263 | 106 | 260 | 24 | 7 | 82 | - | - | 53 | 7 |
| Taxable returns, total | 1,899,478 | 34,258,587 | 7,921,278 | 1,730,061 | 1,275,021 | 1,643,390 | 182,397 | 1,154,606 | 1,092,620 | 745,712 | 139,586 | 1,230,011 | 250,409 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $3,000 under $4,000 | 47,814 | 174,777 | 71,224 | 45,157 | 21,544 | 42,919 | 4,171 | 36,086 | 17,373 | 26,880 | 2,987 | 38,073 | 5,164 |
| $4,000 under $5,000 | 103,377 | 471,238 | 163,401 | 98,936 | 56,834 | 93,993 | 9,696 | 92,809 | 47,139 | 72,985 | 12,871 | 90,706 | 12,035 |
| $5,000 under $6,000 | 174,384 | 967,276 | 321,318 | 161,051 | 86,351 | 152,362 | 17,150 | 142,662 | 69,201 | 97,249 | 15,816 | 135,961 | 22,840 |
| $6,000 under $7,000 | 164,433 | 1,072,416 | 324,489 | 159,393 | 108,793 | 146,175 | 15,040 | 133,791 | 93,753 | 85,749 | 14,917 | 126,036 | 19,327 |
| $7,000 under $8,000 | 159,192 | 1,188,493 | 341,877 | 145,459 | 93,639 | 133,867 | 15,231 | 106,680 | 78,408 | 71,600 | 18,608 | 106,565 | 21,491 |
| $8,000 under $9,000 | 154,394 | 1,310,851 | 356,912 | 149,540 | 88,986 | 142,476 | 17,004 | 117,874 | 71,982 | 82,904 | 18,581 | 116,788 | 27,587 |
| $9,000 under $10,000 | 110,175 | 1,042,300 | 251,346 | 98,074 | 65,128 | 90,604 | 10,110 | 80,737 | 55,018 | 57,753 | 6,403 | 77,624 | 19,153 |
| $10,000 under $11,000 | 120,107 | 1,257,001 | 318,644 | 108,970 | 73,456 | 100,048 | 11,713 | 78,153 | 61,742 | 49,239 | 7,656 | 78,116 | 15,950 |
| $11,000 under $12,000 | 78,661 | 904,831 | 237,380 | 71,899 | 60,618 | 69,446 | 7,995 | 51,265 | 52,623 | 36,593 | 6,065 | 57,548 | 12,284 |
| $12,000 under $13,000 | 54,993 | 688,463 | 168,843 | 52,681 | 38,818 | 51,471 | 5,433 | 35,817 | 33,384 | 24,233 | 6,337 | 38,867 | 7,760 |
| $13,000 under $14,000 | 62,146 | 838,294 | 207,136 | 54,211 | 42,052 | 51,761 | 5,632 | 35,246 | 36,420 | 18,121 | 4,337 | 36,117 | 7,925 |
| $14,000 under $15,000 | 46,649 | 677,779 | 153,430 | 41,377 | 21,418 | 40,876 | 4,301 | 27,719 | 17,117 | 16,391 | 4,451 | 29,113 | 5,920 |
| $15,000 under $20,000 | 191,143 | 3,285,017 | 725,349 | 171,504 | 144,196 | 166,779 | 18,721 | 97,808 | 125,475 | 56,558 | 9,880 | 115,429 | 27,504 |
| $20,000 under $25,000 | 116,060 | 2,586,221 | 531,397 | 103,220 | 82,913 | 99,195 | 10,990 | 42,319 | 71,922 | 20,179 | 4,291 | 55,864 | 14,224 |
| $25,000 under $30,000 | 76,256 | 2,085,261 | 398,745 | 68,187 | 60,861 | 66,349 | 7,234 | 23,768 | 53,627 | 9,163 | 2,086 | 34,521 | 8,189 |
| $30,000 under $50,000 | 129,690 | 4,943,743 | 945,562 | 111,140 | 108,225 | 107,587 | 12,415 | 31,619 | 95,810 | 12,002 | 2,944 | 54,034 | 14,562 |
| $50,000 under $100,000 | 72,177 | 4,863,287 | 896,012 | 60,496 | 76,124 | 59,189 | 6,646 | 11,470 | 69,478 | 1,927 | 567 | 24,754 | 6,392 |
| $100,000 under $200,000 | 20,809 | 2,766,443 | 595,511 | 17,200 | 29,940 | 16,882 | 1,756 | 2,199 | 28,184 | 197 | 127 | 6,170 | 1,217 |
| $200,000 under $500,000 | 5,819 | 1,666,681 | 430,154 | 4,674 | 11,324 | 4,537 | 460 | 551 | 10,864 | 26 | 34 | 1,507 | 242 |
| $500,000 under $1,000,000 | 868 | 585,510 | 173,148 | 667 | 1,289 | 652 | 63 | 63 | 1,225 | - | - | 202 | 26 |
| $1,000,000 or more | 393 | 859,827 | 301,460 | 262 | 106 | 259 | 24 | 7 | 82 | - | - | 53 | 7 |
| Total nontaxable returns | 432,479 | 1,906,529 | 1,441,981 | 385,499 | 715,182 | 334,232 | 43,217 | 361,401 | 671,964 | 275,192 | 50,802 | 315,766 | 59,753 |
| All returns summary: | | | | | | | | | | | | | |
| Returns under $5,000 | 493,624 | 1,752,792 | 983,474 | 441,243 | 433,124 | 396,677 | 48,472 | 409,066 | 384,652 | 314,161 | 50,972 | 376,043 | 61,367 |
| Returns $5,000 under $10,000 | 850,354 | 6,151,063 | 2,011,329 | 796,552 | 669,897 | 735,558 | 82,868 | 660,261 | 587,029 | 456,961 | 88,440 | 628,781 | 125,110 |
| Returns $10,000 under $15,000 | 369,599 | 4,453,266 | 1,173,812 | 335,746 | 282,454 | 320,012 | 35,577 | 233,117 | 246,877 | 148,073 | 29,755 | 245,308 | 50,516 |
| Returns $15,000 or more | 618,380 | 23,807,997 | 5,194,643 | 542,019 | 604,725 | 525,375 | 58,697 | 213,563 | 546,028 | 101,709 | 21,221 | 295,645 | 73,170 |

Footnote at end of table.

Table 4.2--ITEMIZED DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, INCOME SUBJECT TO TAX, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Itemized Deductions--Continued | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Taxes paid | | | | | | | | | | | | | |
| | Total | | Real Estate | | State and Local Gasoline | | General Sales | | State and Local Income | | Personal Property | | All other | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) |
| All returns, total | 2,292,232 | 3,369,636 | 1,875,656 | 1,473,966 | 1,854,984 | 129,595 | 2,212,494 | 431,343 | 1,538,464 | 1,166,095 | 911,387 | 97,348 | 374,858 | 71,287 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 5,114 | 5,362 | 5,114 | 4,629 | 4,387 | 220 | 4,184 | 207 | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 48,718 | 26,350 | 41,412 | 17,875 | 26,019 | 1,074 | 41,068 | 2,468 | 12,542 | 4,016 | 11,149 | 544 | (*) | (*) |
| $2,000 under $3,000 | 71,561 | 36,446 | 50,840 | 28,858 | 31,271 | 1,819 | 66,758 | 3,971 | 15,562 | 829 | 10,091 | 586 | 8,824 | 384 |
| $3,000 under $4,000 | 139,791 | 82,885 | 105,682 | 59,781 | 93,415 | 4,971 | 125,793 | 10,978 | 60,645 | 3,454 | 53,841 | 3,000 | 16,287 | 701 |
| $4,000 under $5,000 | 202,736 | 133,216 | 155,683 | 88,281 | 155,725 | 8,771 | 194,884 | 20,425 | 96,933 | 10,925 | 76,527 | 4,446 | 9,020 | 368 |
| $5,000 under $6,000 | 214,637 | 160,576 | 172,000 | 102,857 | 177,327 | 10,933 | 210,825 | 26,151 | 128,570 | 14,401 | 77,624 | 4,867 | 27,527 | 1,367 |
| $6,000 under $7,000 | 178,720 | 129,490 | 143,416 | 80,198 | 142,721 | 8,393 | 172,583 | 24,559 | 100,251 | 9,467 | 66,245 | 3,694 | 27,397 | 3,178 |
| $7,000 under $8,000 | 173,195 | 149,736 | 140,206 | 87,806 | 147,500 | 10,720 | 164,632 | 24,761 | 116,456 | 17,431 | 63,215 | 6,241 | 24,283 | 2,777 |
| $8,000 under $9,000 | 158,707 | 143,474 | 132,420 | 83,590 | 128,506 | 9,107 | 155,643 | 25,822 | 111,654 | 18,677 | 67,246 | 3,792 | 21,821 | 2,485 |
| $9,000 under $10,000 | 116,828 | 103,734 | 97,125 | 51,617 | 103,002 | 7,606 | 115,892 | 18,221 | 94,540 | 20,459 | 47,975 | 3,465 | 21,428 | 2,366 |
| $10,000 under $11,000 | 120,378 | 127,738 | 103,362 | 69,946 | 106,025 | 8,441 | 118,041 | 21,026 | 88,906 | 22,375 | 51,960 | 3,955 | 18,893 | 1,996 |
| $11,000 under $22,000 | 81,015 | 93,935 | 70,384 | 50,946 | 72,806 | 5,526 | 79,973 | 14,850 | 63,978 | 17,599 | 33,963 | 2,503 | 16,008 | 2,511 |
| $12,000 under $13,000 | 55,990 | 69,228 | 49,847 | 33,271 | 52,167 | 4,001 | 54,547 | 12,378 | 44,341 | 17,047 | 23,027 | 1,594 | 9,537 | 937 |
| $13,000 under $14,000 | 61,769 | 79,033 | 54,862 | 38,995 | 52,632 | 4,112 | 59,585 | 12,589 | 47,060 | 18,024 | 30,136 | 2,061 | 16,456 | 3,253 |
| $14,000 under $15,000 | 47,366 | 63,875 | 39,819 | 30,325 | 41,196 | 3,062 | 47,019 | 10,475 | 38,587 | 16,054 | 19,534 | 1,371 | 13,143 | 2,587 |
| $15,000 under $20,000 | 192,717 | 297,358 | 160,295 | 135,921 | 169,378 | 13,199 | 186,785 | 46,308 | 159,650 | 88,236 | 86,433 | 8,101 | 38,808 | 5,593 |
| $20,000 under $25,000 | 115,882 | 233,015 | 98,194 | 93,617 | 100,927 | 7,637 | 112,885 | 32,846 | 99,278 | 88,132 | 57,498 | 6,223 | 26,916 | 4,560 |
| $25,000 under $30,000 | 77,282 | 166,784 | 63,023 | 64,525 | 64,028 | 4,916 | 75,636 | 23,118 | 61,590 | 66,000 | 29,977 | 4,156 | 16,864 | 4,069 |
| $30,000 under $50,000 | 129,574 | 413,065 | 107,104 | 142,457 | 105,771 | 8,325 | 127,303 | 45,923 | 110,021 | 195,380 | 58,086 | 12,112 | 28,934 | 8,867 |
| $50,000 under $100,000 | 72,279 | 384,598 | 60,583 | 109,620 | 58,050 | 4,600 | 71,010 | 33,784 | 61,738 | 216,143 | 31,800 | 10,985 | 17,236 | 9,465 |
| $100,000 under $200,000 | 20,864 | 223,009 | 17,981 | 54,820 | 16,556 | 1,435 | 20,485 | 12,771 | 17,807 | 142,676 | 9,030 | 6,276 | 5,905 | 5,031 |
| $200,000 under $500,000 | 5,841 | 137,669 | 5,154 | 28,142 | 4,581 | 543 | 5,730 | 5,220 | 4,907 | 95,168 | 2,607 | 4,429 | 2,068 | 4,167 |
| $500,000 under $1,000,000 | 873 | 48,123 | 793 | 8,241 | 677 | 103 | 850 | 1,171 | 748 | 35,401 | 413 | 1,650 | 377 | 1,558 |
| $1,000,000 or more | 395 | 60,937 | 357 | 7,648 | 317 | 81 | 383 | 1,321 | 341 | 47,962 | 181 | 1,238 | 206 | 2,686 |
| Taxable returns, total | 1,892,563 | 3,065,203 | 1,553,187 | 1,259,368 | 1,581,339 | 113,919 | 1,847,036 | 397,513 | 1,398,045 | 1,137,688 | 778,705 | 88,320 | 339,310 | 68,398 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | - | - | - | - | (*) | (*) | - | - | - | - |
| $2,000 under $3,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $3,000 under $4,000 | 47,814 | 25,569 | 32,298 | 17,618 | 24,226 | 1,209 | 45,224 | 4,187 | 24,346 | 1,601 | 17,438 | 827 | (*) | (*) |
| $4,000 under $5,000 | 103,377 | 54,943 | 70,188 | 32,535 | 79,383 | 4,483 | 98,442 | 11,356 | 59,676 | 4,113 | 34,987 | 2,149 | 7,670 | 307 |
| $5,000 under $6,000 | 174,133 | 129,755 | 139,912 | 80,593 | 142,122 | 8,897 | 170,633 | 22,062 | 117,113 | 13,170 | 65,825 | 3,890 | 23,050 | 1,142 |
| $6,000 under $7,000 | 163,931 | 120,605 | 135,105 | 73,781 | 133,162 | 7,854 | 159,880 | 23,313 | 94,610 | 8,977 | 62,471 | 3,515 | 26,897 | 3,166 |
| $7,000 under $8,000 | 158,881 | 131,257 | 129,897 | 78,234 | 137,442 | 9,627 | 152,674 | 22,260 | 108,974 | 13,674 | 56,384 | 4,845 | 22,178 | 2,616 |
| $8,000 under $9,000 | 154,026 | 136,332 | 127,739 | 79,507 | 125,812 | 8,918 | 152,949 | 25,231 | 107,369 | 17,370 | 62,922 | 3,533 | 19,583 | 1,774 |
| $9,000 under $10,000 | 110,075 | 93,717 | 90,624 | 43,575 | 98,812 | 7,291 | 109,139 | 17,441 | 90,217 | 19,598 | 47,784 | 3,449 | 21,403 | 2,362 |
| $10,000 under $11,000 | 119,133 | 125,942 | 102,118 | 68,680 | 104,854 | 8,376 | 116,841 | 20,840 | 88,563 | 22,121 | 51,787 | 3,937 | 18,794 | 1,988 |
| $11,000 under $12,000 | 78,661 | 86,924 | 68,196 | 45,421 | 70,953 | 5,394 | 78,447 | 14,664 | 61,822 | 16,603 | 32,802 | 2,398 | 15,180 | 2,444 |
| $12,000 under $13,000 | 54,826 | 64,383 | 48,683 | 30,291 | 51,173 | 3,943 | 53,383 | 11,989 | 43,509 | 15,635 | 22,861 | 1,588 | 9,537 | 937 |
| $13,000 under $14,000 | 61,318 | 78,624 | 54,527 | 38,757 | 52,297 | 4,088 | 59,134 | 12,530 | 46,776 | 17,991 | 29,969 | 2,058 | 16,288 | 3,201 |
| $14,000 under $15,000 | 45,654 | 63,199 | 39,788 | 30,178 | 41,140 | 3,059 | 45,307 | 10,218 | 38,531 | 15,789 | 18,706 | 1,368 | 13,143 | 2,587 |
| $15,000 under $20,000 | 190,640 | 293,627 | 159,162 | 133,497 | 168,863 | 13,171 | 185,229 | 46,027 | 157,920 | 87,244 | 86,407 | 8,096 | 38,794 | 5,592 |
| $20,000 under $25,000 | 115,480 | 232,032 | 97,792 | 92,981 | 100,525 | 7,608 | 112,483 | 32,686 | 98,950 | 87,999 | 57,243 | 6,199 | 26,916 | 4,560 |
| $25,000 under $30,000 | 75,841 | 163,183 | 61,836 | 62,451 | 63,096 | 4,852 | 74,450 | 22,605 | 60,501 | 65,121 | 29,578 | 4,143 | 16,610 | 4,011 |
| $30,000 under $50,000 | 129,058 | 412,450 | 106,846 | 142,255 | 105,606 | 8,315 | 126,877 | 45,804 | 109,913 | 195,249 | 57,705 | 11,979 | 28,902 | 8,848 |
| $50,000 under $100,000 | 71,917 | 382,093 | 60,316 | 108,591 | 57,833 | 4,575 | 70,648 | 33,473 | 61,565 | 215,239 | 31,632 | 10,870 | 17,144 | 9,345 |
| $100,000 under $200,000 | 20,783 | 221,655 | 17,910 | 54,318 | 16,496 | 1,428 | 20,413 | 12,719 | 17,745 | 142,016 | 9,011 | 6,232 | 5,883 | 4,942 |
| $200,000 under $500,000 | 5,816 | 136,781 | 5,131 | 27,537 | 4,564 | 541 | 5,705 | 5,187 | 4,888 | 94,965 | 2,601 | 4,411 | 2,055 | 4,140 |
| $500,000 under $1,000,000 | 868 | 47,750 | 788 | 8,212 | 675 | 102 | 846 | 1,164 | 743 | 35,126 | 410 | 1,593 | 375 | 1,552 |
| $1,000,000 or more | 393 | 60,809 | 355 | 7,561 | 316 | 81 | 381 | 1,320 | 339 | 47,925 | 181 | 1,238 | 205 | 2,685 |
| Total nontaxable returns | 399,669 | 304,430 | 322,469 | 214,598 | 273,645 | 15,679 | 365,458 | 33,830 | 140,419 | 28,408 | 132,682 | 9,026 | 35,548 | 2,889 |
| All returns summary: | | | | | | | | | | | | | | |
| Returns under $5,000 | 467,920 | 284,261 | 358,731 | 199,424 | 310,817 | 16,856 | 432,687 | 38,049 | 188,041 | 19,463 | 154,437 | 8,634 | 41,051 | 1,834 |
| Returns $5,000 under $10,000 | 842,087 | 687,009 | 685,167 | 406,068 | 699,056 | 46,759 | 819,575 | 119,514 | 551,471 | 80,436 | 322,305 | 22,060 | 122,456 | 12,173 |
| Returns $10,000 under $15,000 | 366,518 | 433,809 | 318,274 | 223,483 | 324,826 | 25,142 | 359,165 | 71,317 | 282,872 | 91,099 | 158,620 | 11,484 | 74,037 | 11,283 |
| Returns $15,000 or more | 615,707 | 1,964,558 | 513,484 | 644,991 | 520,285 | 40,839 | 601,067 | 202,464 | 516,080 | 975,098 | 276,025 | 55,169 | 137,314 | 45,997 |

Footnote at end of table.

Table 4.2--ITEMIZED DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, INCOME SUBJECT TO TAX, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued.

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

| Size of adjusted gross income | Itemized deductions--Continued. | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Contributions: | | | | | | | | Interest paid: | | | |
| | Total: | | Cash: | | Other than cash: | | Carryover from prior years: | | Total: | | Home mortgage interest: | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (28) | (29) | (30) | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) |
| All returns, total | 2,192,572 | 2,185,082 | 2,184,152 | 1,613,913 | 280,027 | 454,467 | 16,972 | 116,701 | 1,061,918 | 1,043,780 | 582,104 | 360,489 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 3,511 | 483 | 3,511 | 469 | (*) | (*) | | | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 45,224 | 14,280 | 43,237 | 11,291 | (*) | (*) | (*) | (*) | 13,713 | 6,914 | 6,552 | 4,344 |
| $2,000 under $3,000 | 65,170 | 29,565 | 65,169 | 29,414 | (*) | (*) | (*) | (*) | 16,236 | 14,449 | 4,024 | 1,996 |
| $3,000 under $4,000 | 132,956 | 42,614 | 130,969 | 41,264 | 16,247 | 1,205 | (*) | (*) | 43,985 | 18,832 | 21,595 | 11,784 |
| $4,000 under $5,000 | 189,812 | 58,770 | 189,812 | 56,780 | 19,809 | 1,834 | (*) | (*) | 94,532 | 49,851 | 60,477 | 35,917 |
| $5,000 under $6,000 | 199,571 | 79,424 | 197,463 | 73,569 | 27,225 | 4,273 | | | 97,715 | 46,097 | 53,384 | 31,668 |
| $6,000 under $7,000 | 164,104 | 70,774 | 164,104 | 69,764 | 8,972 | 1,004 | | | 62,801 | 24,701 | 34,687 | 15,802 |
| $7,000 under $8,000 | 162,335 | 71,771 | 162,335 | 69,884 | 7,401 | 1,241 | 5,082 | 5,172 | 83,560 | 50,467 | 48,221 | 28,779 |
| $8,000 under $9,000 | 155,877 | 87,725 | 155,626 | 80,291 | 21,210 | 4,633 | | | 72,658 | 35,284 | 42,754 | 18,611 |
| $9,000 under $10,000 | 116,159 | 52,823 | 116,159 | 50,738 | 15,511 | 1,947 | | | 56,268 | 42,849 | 31,408 | 17,590 |
| $10,000 under $11,000 | 117,277 | 68,864 | 117,277 | 66,099 | 17,506 | 2,166 | (*) | (*) | 65,640 | 29,250 | 40,991 | 14,830 |
| $11,000 under $12,000 | 77,693 | 47,906 | 77,693 | 46,010 | 11,077 | 1,558 | (*) | (*) | 43,322 | 27,963 | 27,814 | 11,889 |
| $12,000 under $13,000 | 53,781 | 27,257 | 53,615 | 26,322 | 6,083 | 935 | - | - | 32,980 | 21,884 | 20,870 | 10,717 |
| $13,000 under $14,000 | 61,629 | 50,022 | 61,629 | 43,627 | 8,013 | 6,395 | - | - | 33,079 | 19,996 | 16,038 | 7,654 |
| $14,000 under $15,000 | 46,369 | 29,321 | 46,369 | 28,413 | 6,981 | 908 | - | - | 24,638 | 23,763 | 16,232 | 11,091 |
| $15,000 under $20,000 | 187,203 | 133,973 | 187,104 | 123,168 | 22,443 | 8,423 | | | 108,951 | 96,744 | 61,197 | 45,517 |
| $20,000 under $25,000 | 112,932 | 106,154 | 112,423 | 96,134 | 18,518 | 9,903 | 1,626 | 5,360 | 56,528 | 71,144 | 27,659 | 20,964 |
| $25,000 under $30,000 | 75,998 | 96,438 | 75,490 | 84,331 | 14,442 | 9,247 | | | 35,882 | 46,539 | 18,991 | 17,342 |
| $30,000 under $50,000 | 126,502 | 237,502 | 126,062 | 175,353 | 25,091 | 43,032 | 2,024 | 19,117 | 62,088 | 96,462 | 26,521 | 25,157 |
| $50,000 under $100,000 | 70,925 | 233,107 | 70,698 | 168,091 | 15,215 | 51,384 | 1,018 | 13,632 | 37,250 | 117,214 | 14,161 | 17,778 |
| $100,000 under $200,000 | 20,527 | 197,265 | 20,443 | 111,362 | 6,388 | 62,202 | 793 | 23,701 | 11,876 | 83,460 | 4,057 | 6,295 |
| $200,000 under $500,000 | 5,759 | 174,287 | 5,722 | 78,151 | 2,369 | 75,103 | 363 | 21,033 | 3,774 | 64,012 | 1,255 | 2,904 |
| $500,000 under $1,000,000 | 865 | 86,379 | 854 | 33,382 | 459 | 44,209 | 92 | 8,787 | 601 | 22,101 | 181 | 481 |
| $1,000,000 or more | 393 | 188,378 | 388 | 50,006 | 249 | 122,687 | 58 | 15,684 | 281 | 32,581 | 95 | 576 |
| Taxable returns, total | 1,826,116 | 2,028,611 | 1,821,674 | 1,474,180 | 244,181 | 445,865 | 9,533 | 108,567 | 896,347 | 870,283 | 489,446 | 294,038 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $3,000 under $4,000 | 45,409 | 17,724 | 45,409 | 17,483 | 3,974 | 199 | (*) | (*) | 8,621 | 4,600 | 5,446 | 2,752 |
| $4,000 under $5,000 | 100,402 | 32,711 | 100,402 | 31,395 | 12,974 | 1,316 | - | - | 42,937 | 15,023 | 23,183 | 10,584 |
| $5,000 under $6,000 | 165,397 | 61,812 | 163,289 | 58,178 | 22,381 | 3,430 | (*) | (*) | 79,732 | 28,651 | 43,134 | 19,153 |
| $6,000 under $7,000 | 151,388 | 61,826 | 151,388 | 61,267 | 6,218 | 553 | (*) | (*) | 57,966 | 21,397 | 30,737 | 13,883 |
| $7,000 under $8,000 | 148,303 | 65,542 | 148,303 | 64,444 | 6,899 | 1,098 | - | - | 72,103 | 37,116 | 41,859 | 24,380 |
| $8,000 under $9,000 | 151,075 | 79,637 | 150,824 | 72,277 | 20,959 | 4,559 | (*) | (*) | 70,076 | 32,670 | 40,289 | 17,709 |
| $9,000 under $10,000 | 109,658 | 49,889 | 109,658 | 47,940 | 13,524 | 1,848 | (*) | (*) | 53,765 | 31,997 | 30,918 | 16,138 |
| $10,000 under $11,000 | 116,032 | 68,031 | 116,032 | 65,593 | 17,407 | 1,849 | (*) | (*) | 65,297 | 28,756 | 40,748 | 14,562 |
| $11,000 under $12,000 | 75,839 | 46,466 | 75,839 | 44,876 | 10,911 | 1,373 | (*) | (*) | 41,963 | 23,007 | 27,646 | 11,803 |
| $12,000 under $13,000 | 52,617 | 26,335 | 52,451 | 25,400 | 6,083 | 935 | - | - | 31,982 | 18,066 | 20,704 | 10,288 |
| $13,000 under $14,000 | 61,178 | 49,644 | 61,178 | 43,249 | 8,013 | 6,395 | - | - | 32,911 | 18,522 | 15,870 | 7,277 |
| $14,000 under $15,000 | 45,485 | 29,218 | 45,485 | 28,318 | 6,956 | 900 | - | - | 24,582 | 23,152 | 16,201 | 11,087 |
| $15,000 under $20,000 | 185,968 | 132,983 | 185,869 | 122,495 | 21,923 | 8,169 | | | 107,816 | 95,189 | 60,626 | 44,468 |
| $20,000 under $25,000 | 112,530 | 105,882 | 112,021 | 95,874 | 18,264 | 9,899 | 1,525 | 5,287 | 56,128 | 63,679 | 27,260 | 20,521 |
| $25,000 under $30,000 | 74,836 | 95,777 | 74,328 | 83,677 | 14,370 | 9,240 | | | 35,530 | 38,599 | 18,711 | 16,608 |
| $30,000 under $50,000 | 126,021 | 230,718 | 125,581 | 172,449 | 24,775 | 40,314 | 1,766 | 17,955 | 61,574 | 93,810 | 26,488 | 25,059 |
| $50,000 under $100,000 | 70,577 | 229,730 | 70,350 | 166,332 | 15,135 | 50,399 | 978 | 12,999 | 36,930 | 107,907 | 14,067 | 17,563 |
| $100,000 under $200,000 | 20,451 | 195,537 | 20,371 | 110,504 | 6,375 | 62,002 | 773 | 23,031 | 11,806 | 78,535 | 4,036 | 6,263 |
| $200,000 under $500,000 | 5,734 | 173,433 | 5,697 | 77,756 | 2,361 | 74,813 | 361 | 20,865 | 3,751 | 59,508 | 1,246 | 2,877 |
| $500,000 under $1,000,000 | 860 | 85,616 | 849 | 33,014 | 457 | 43,818 | 91 | 8,784 | 596 | 20,852 | 181 | 481 |
| $1,000,000 or more | 392 | 188,334 | 387 | 49,964 | 248 | 122,686 | 58 | 15,684 | 279 | 29,197 | 95 | 576 |
| Total nontaxable returns | 366,456 | 156,467 | 362,478 | 139,733 | 35,846 | 8,604 | 7,439 | 8,131 | 165,571 | 173,500 | 92,658 | 66,452 |
| All returns, summary: | | | | | | | | | | | | |
| Returns under $5,000 | 436,673 | 145,711 | 432,698 | 139,218 | 44,874 | 3,217 | (*) | (*) | 172,026 | 91,269 | 95,588 | 54,844 |
| Returns $5,000 under $10,000 | 798,046 | 362,516 | 795,687 | 344,245 | 80,319 | 13,098 | 5,082 | 5,173 | 373,002 | 199,399 | 210,454 | 112,450 |
| Returns $10,000 under $15,000 | 356,749 | 223,370 | 356,583 | 210,470 | 49,660 | 11,962 | (*) | (*) | 199,659 | 122,856 | 121,945 | 56,182 |
| Returns $15,000 or more | 601,104 | 1,453,484 | 599,184 | 919,978 | 105,174 | 426,190 | 5,974 | 107,315 | 317,231 | 630,257 | 154,117 | 137,015 |

Footnote at end of table.

Table 4.2--ITEMIZED DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, INCOME SUBJECT TO TAX, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Itemized deductions--Continued | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Interest paid--Continued | | | | | | Casualty or theft loss (net) | | Child and dependent care expenses | | Political contributions | |
| | Installment purchases | | Investment interest | | Other interest | | | | | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (40) | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) | (49) | (50) | (51) |
| All returns, total | 311,252 | 40,173 | 8,425 | 58,581 | 663,018 | 584,534 | 69,339 | 83,296 | 8,901 | 3,729 | 121,732 | 6,099 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | | | - | - | (*) | (*) | (*) | (*) | - | - | - | - |
| $1,000 under $2,000 | 4,599 | 449 | - | - | 8,162 | 2,358 | (*) | (*) | - | - | | |
| $2,000 under $3,000 | | | - | - | 12,610 | 12,288 | (*) | (*) | | | 8,991 | 83 |
| $3,000 under $4,000 | 16,212 | 2,195 | (*) | (*) | 23,552 | 4,842 | - | - | (*) | (*) | | |
| $4,000 under $5,000 | 25,188 | 2,507 | (*) | (*) | 46,266 | 10,004 | (*) | (*) | - | - | | |
| $5,000 under $6,000 | 30,188 | 2,446 | - | - | 40,661 | 11,983 | 12,641 | 4,526 | (*) | (*) | 9,773 | 71 |
| $6,000 under $7,000 | 22,901 | 2,801 | - | - | 35,492 | 6,098 | | | - | - | (*) | (*) |
| $7,000 under $8,000 | 24,995 | 3,802 | | | 59,997 | 17,887 | | | - | - | - | - |
| $8,000 under $9,000 | 21,203 | 2,574 | (*) | (*) | 38,555 | 13,956 | 3,695 | 5,090 | - | - | 9,604 | 199 |
| $9,000 under $10,000 | 21,250 | 2,175 | - | - | 43,112 | 23,084 | | | (*) | (*) | | |
| $10,000 under $11,000 | 25,973 | 3,970 | - | - | 36,057 | 10,450 | (*) | (*) | (*) | (*) | | |
| $11,000 under $12,000 | 20,683 | 2,432 | - | - | 25,935 | 13,641 | 7,575 | 12,298 | (*) | (*) | | |
| $12,000 under $13,000 | 12,939 | 1,964 | - | - | 20,268 | 9,203 | (*) | (*) | (*) | (*) | 6,532 | 179 |
| $13,000 under $14,000 | 12,625 | 1,908 | (*) | (*) | 22,408 | 10,407 | 3,557 | 2,229 | (*) | (*) | | |
| $14,000 under $15,000 | 10,076 | 802 | (*) | (*) | 16,345 | 7,961 | (*) | (*) | - | - | | |
| $15,000 under $20,000 | 33,984 | 5,424 | | | 74,703 | 43,295 | 8,435 | 4,784 | (*) | (*) | 9,926 | 329 |
| $20,000 under $25,000 | 12,487 | 2,126 | 2,469 | 4,311 | 40,186 | 46,645 | 5,994 | 3,498 | (*) | (*) | 9,591 | 707 |
| $25,000 under $30,000 | 6,108 | 1,051 | | | 25,246 | 27,751 | 4,066 | 7,439 | - | - | 7,248 | 458 |
| $30,000 under $50,000 | 7,064 | 760 | 1,310 | 4,487 | 47,370 | 66,058 | 5,922 | 8,917 | - | - | 19,944 | 1,469 |
| $50,000 under $100,000 | 2,262 | 497 | 801 | 8,049 | 30,826 | 90,890 | 4,637 | 18,298 | - | - | 19,626 | 1,475 |
| $100,000 under $200,000 | 409 | 108 | 365 | 9,367 | 10,250 | 67,690 | 1,726 | 4,843 | - | - | 8,378 | 684 |
| $200,000 under $500,000 | 86 | 179 | 159 | 9,402 | 3,281 | 51,526 | 650 | 2,591 | - | - | 2,860 | 256 |
| $500,000 under $1,000,000 | 17 | 3 | 27 | 3,233 | 527 | 18,384 | 134 | 1,548 | - | - | 471 | 41 |
| $1,000,000 or more | 3 | (1) | 25 | 14,220 | 238 | 17,785 | 68 | 492 | - | - | 219 | 19 |
| Taxable returns, total | 264,123 | 33,641 | 8,048 | 48,462 | 559,720 | 494,138 | 62,044 | 61,165 | 6,859 | 3,132 | 110,223 | 5,951 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | 5,014 | 1,781 | (*) | (*) | - | - | - | - |
| $3,000 under $4,000 | (*) | (*) | - | - | | | - | - | - | - | (*) | (*) |
| $4,000 under $5,000 | 7,500 | 632 | (*) | (*) | 16,835 | 2,384 | - | - | - | - | (*) | (*) |
| $5,000 under $6,000 | 26,952 | 2,216 | - | - | 29,806 | 7,281 | | | (*) | (*) | 7,116 | 43 |
| $6,000 under $7,000 | 22,232 | 2,655 | - | - | 32,018 | 4,860 | | | - | - | (*) | (*) |
| $7,000 under $8,000 | 20,519 | 2,200 | | | 48,572 | 10,535 | 13,730 | 8,591 | - | - | - | - |
| $8,000 under $9,000 | 21,203 | 2,574 | (*) | (*) | 38,006 | 12,244 | | | - | - | 9,604 | 199 |
| $9,000 under $10,000 | 21,250 | 2,175 | - | - | 40,933 | 13,684 | | | (*) | (*) | | |
| $10,000 under $11,000 | 25,973 | 3,970 | - | - | 35,858 | 10,224 | (*) | (*) | (*) | (*) | | |
| $11,000 under $12,000 | 19,855 | 2,366 | - | - | 24,576 | 8,838 | 6,747 | 5,787 | (*) | (*) | | |
| $12,000 under $13,000 | 12,939 | 1,964 | | | 19,270 | 5,814 | (*) | (*) | (*) | (*) | 6,532 | 174 |
| $13,000 under $14,000 | 12,625 | 1,908 | (*) | (*) | 22,241 | 9,311 | 3,557 | 2,229 | (*) | (*) | | |
| $14,000 under $15,000 | 10,051 | 793 | (*) | (*) | 16,289 | 7,463 | (*) | (*) | - | - | | |
| $15,000 under $20,000 | 33,884 | 5,419 | | | 73,989 | 42,794 | 8,335 | 4,164 | (*) | (*) | 9,878 | 329 |
| $20,000 under $25,000 | 12,487 | 2,126 | 2,469 | 4,311 | 39,786 | 39,624 | 5,994 | 3,498 | (*) | (*) | 9,591 | 707 |
| $25,000 under $30,000 | 6,108 | 1,051 | | | 24,895 | 20,544 | 3,994 | 7,316 | - | - | 7,176 | 452 |
| $30,000 under $50,000 | 6,943 | 741 | 1,310 | 4,487 | 46,856 | 63,523 | 5,860 | 7,771 | - | - | 19,909 | 1,468 |
| $50,000 under $100,000 | 2,222 | 464 | 732 | 3,590 | 30,571 | 86,289 | 4,584 | 8,434 | - | - | 19,615 | 1,474 |
| $100,000 under $200,000 | 406 | 95 | 349 | 8,414 | 10,185 | 63,763 | 1,716 | 4,429 | - | - | 8,362 | 682 |
| $200,000 under $500,000 | 85 | 179 | 151 | 7,628 | 3,262 | 48,824 | 649 | 2,584 | - | - | 2,851 | 256 |
| $500,000 under $1,000,000 | 17 | 3 | 27 | 3,233 | 522 | 17,135 | 133 | 528 | - | - | 469 | 41 |
| $1,000,000 or more | 3 | (1) | 24 | 11,397 | 236 | 17,223 | 67 | 492 | - | - | 218 | 19 |
| Total nontaxable returns | 47,129 | 6,532 | 377 | 10,118 | 103,298 | 90,395 | 7,295 | 22,133 | 2,042 | 597 | 11,509 | 150 |
| All returns, summary: | | | | | | | | | | | | |
| Returns under $5,000 | 45,999 | 5,151 | (*) | (*) | 91,561 | 29,841 | 3,537 | 1,398 | (*) | (*) | 8,991 | 83 |
| Returns $5,000 under $10,000 | 120,537 | 13,797 | (*) | (*) | 217,817 | 73,009 | 16,336 | 9,616 | (*) | (*) | 27,755 | 399 |
| Returns $10,000 under $15,000 | 82,296 | 11,076 | (*) | (*) | 121,013 | 51,662 | 17,834 | 19,872 | (*) | (*) | 6,723 | 180 |
| Returns $15,000 or more | 62,420 | 10,149 | 5,156 | 53,069 | 232,627 | 430,024 | 31,632 | 52,410 | (*) | (*) | 78,263 | 5,438 |

Footnote at end of table.

Table 4.2--ITEMIZED DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, INCOME SUBJECT TO TAX, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Itemized deductions--Continued | | | | | | Income tax before credits | Tax credits | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | All other deductions | | Type not specified | | Income subject to tax | | | Total | | Retirement income credit | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount |
| | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) | (61) | (62) |
| All returns, total | 1,760,666 | 666,965 | 6,439 | 14,470 | 1,940,988 | 21,687,361 | 6,514,502 | 545,034 | 91,846 | 332,204 | 41,715 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 23,978 | 2,337 | - | - | | | | (*) | (*) | | |
| $2,000 under $3,000 | 44,306 | 4,385 | - | - | 12,570 | 1,508 | 205 | (*) | (*) | 8,847 | 308 |
| $3,000 under $4,000 | 98,170 | 4,839 | (*) | (*) | 50,183 | 24,885 | 3,562 | 8,865 | 332 | | |
| $4,000 under $5,000 | 135,603 | 10,352 | (*) | (*) | 117,517 | 107,903 | 15,940 | 31,460 | 2,547 | 25,825 | 2,418 |
| $5,000 under $6,000 | 172,152 | 15,063 | - | - | 182,803 | 262,545 | 39,613 | 44,861 | 3,641 | 37,087 | 3,540 |
| $6,000 under $7,000 | 130,426 | 12,207 | (*) | (*) | 170,313 | 366,957 | 56,909 | 44,266 | 4,361 | 38,311 | 4,101 |
| $7,000 under $8,000 | 124,400 | 17,107 | - | - | 166,157 | 482,519 | 76,221 | 44,188 | 4,414 | 36,426 | 4,215 |
| $8,000 under $9,000 | 131,982 | 18,260 | - | - | 154,766 | 582,527 | 93,708 | 44,942 | 6,207 | 36,850 | 5,840 |
| $9,000 under $10,000 | 89,908 | 17,495 | (*) | (*) | 110,173 | 517,716 | 85,975 | 25,520 | 1,640 | 13,654 | 1,316 |
| $10,000 under $11,000 | 106,845 | 18,374 | (*) | (*) | 120,325 | 649,427 | 110,682 | 33,441 | 4,376 | 20,751 | 3,682 |
| $11,000 under $12,000 | 68,695 | 15,877 | - | - | 78,778 | 477,399 | 83,246 | 21,797 | 2,077 | 12,368 | 1,694 |
| $12,000 under $13,000 | 52,234 | 21,371 | (*) | (*) | 55,159 | 385,803 | 67,834 | 9,833 | 2,311 | 6,298 | 814 |
| $13,000 under $14,000 | 46,128 | 14,450 | (*) | (*) | 62,314 | 479,729 | 86,954 | 11,395 | 1,132 | 5,587 | 788 |
| $14,000 under $15,000 | 39,039 | 14,617 | (*) | (*) | 46,649 | 402,777 | 74,077 | 11,531 | 2,178 | 8,403 | 1,507 |
| $15,000 under $20,000 | 152,321 | 55,125 | | | 191,237 | 2,086,486 | 406,725 | 52,642 | 8,427 | 25,893 | 3,473 |
| $20,000 under $25,000 | 95,247 | 41,390 | | | 116,057 | 1,762,557 | 373,153 | 38,419 | 4,994 | 17,637 | 2,648 |
| $25,000 under $30,000 | 61,789 | 35,841 | 1,063 | 3,486 | 76,253 | 1,488,915 | 343,784 | 22,005 | 2,345 | 7,894 | 1,047 |
| $30,000 under $50,000 | 102,782 | 91,683 | | | 129,748 | 3,629,277 | 984,911 | 51,319 | 10,576 | 19,032 | 2,672 |
| $50,000 under $100,000 | 57,657 | 95,250 | | | 72,171 | 3,731,140 | 1,353,115 | 31,002 | 11,079 | 8,124 | 1,172 |
| $100,000 under $200,000 | 17,441 | 67,590 | | | 20,775 | 2,082,458 | 963,300 | 10,643 | 9,307 | 2,328 | 342 |
| $200,000 under $500,000 | 5,095 | 47,011 | - | - | 5,791 | 1,201,317 | 669,181 | 3,467 | 5,155 | 711 | 108 |
| $500,000 under $1,000,000 | 793 | 18,028 | - | - | 860 | 406,218 | 253,151 | 546 | 1,897 | 114 | 18 |
| $1,000,000 or more | 366 | 27,940 | - | - | 389 | 557,298 | 372,256 | 258 | 2,826 | 64 | 12 |
| Taxable returns, total | 1,496,744 | 602,318 | 4,332 | 9,593 | 1,899,293 | 21,653,714 | 6,509,123 | 503,339 | 86,468 | 293,508 | 37,744 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | (*) | (*) | (*) | - | - | - | - |
| $2,000 under $3,000 | (*) | (*) | - | - | (*) | (*) | (*) | - | - | - | - |
| $3,000 under $4,000 | 38,536 | 1,786 | - | - | 47,813 | 24,153 | 3,459 | (*) | (*) | (*) | (*) |
| $4,000 under $5,000 | 71,306 | 3,881 | - | - | 103,374 | 98,832 | 14,659 | 17,317 | 1,266 | 12,687 | 1,185 |
| $5,000 under $6,000 | 142,131 | 11,428 | - | - | 174,384 | 257,021 | 38,838 | 36,442 | 2,866 | 29,021 | 2,807 |
| $6,000 under $7,000 | 119,738 | 10,917 | (*) | (*) | 164,431 | 362,255 | 56,238 | 38,384 | 3,690 | 32,847 | 3,515 |
| $7,000 under $8,000 | 112,356 | 14,054 | - | - | 159,192 | 474,309 | 75,032 | 37,223 | 3,225 | 29,461 | 3,028 |
| $8,000 under $9,000 | 127,301 | 14,813 | - | - | 154,394 | 581,614 | 93,573 | 44,570 | 6,073 | 36,599 | 5,737 |
| $9,000 under $10,000 | 83,503 | 8,471 | (*) | (*) | 110,172 | 517,715 | 85,975 | 25,519 | 1,640 | 13,654 | 1,316 |
| $10,000 under $11,000 | 105,745 | 18,092 | (*) | (*) | 120,107 | 648,771 | 110,581 | 33,223 | 4,275 | 20,751 | 3,682 |
| $11,000 under $12,000 | 67,368 | 14,336 | - | - | 78,661 | 477,398 | 83,246 | 21,680 | 2,077 | 12,251 | 1,694 |
| $12,000 under $13,000 | 51,236 | 18,565 | (*) | (*) | 54,993 | 385,711 | 67,821 | 9,667 | 2,298 | 6,298 | 814 |
| $13,000 under $14,000 | 45,678 | 14,093 | (*) | (*) | 62,146 | 479,036 | 86,846 | 11,227 | 1,024 | 5,587 | 788 |
| $14,000 under $15,000 | 38,186 | 13,600 | (*) | (*) | 46,649 | 402,777 | 74,077 | 11,531 | 2,178 | 8,403 | 1,507 |
| $15,000 under $20,000 | 150,870 | 54,077 | | | 191,135 | 2,086,282 | 406,694 | 52,540 | 8,396 | 25,893 | 3,473 |
| $20,000 under $25,000 | 94,919 | 41,320 | | | 116,055 | 1,762,528 | 373,147 | 38,417 | 4,988 | 17,637 | 2,648 |
| $25,000 under $30,000 | 60,447 | 32,050 | 1,063 | 3,486 | 76,252 | 1,488,897 | 343,780 | 22,004 | 2,341 | 7,894 | 1,047 |
| $30,000 under $50,000 | 102,521 | 90,281 | | | 129,680 | 3,628,550 | 984,761 | 51,251 | 10,426 | 19,001 | 2,659 |
| $50,000 under $100,000 | 57,336 | 89,842 | | | 72,115 | 3,730,097 | 1,352,788 | 30,946 | 10,752 | 8,099 | 1,168 |
| $100,000 under $200,000 | 17,366 | 64,723 | | | 20,766 | 2,082,171 | 963,188 | 10,634 | 9,195 | 2,328 | 342 |
| $200,000 under $500,000 | 5,073 | 46,268 | - | - | 5,790 | 1,201,136 | 669,083 | 3,466 | 5,057 | 711 | 108 |
| $500,000 under $1,000,000 | 788 | 17,072 | - | - | 859 | 405,834 | 252,900 | 545 | 1,646 | 114 | 18 |
| $1,000,000 or more | 364 | 22,504 | - | - | 389 | 557,298 | 372,256 | 258 | 2,826 | 64 | 12 |
| Total nontaxable returns | 263,922 | 64,646 | 2,107 | 4,877 | 41,695 | 33,648 | 5,380 | 41,695 | 5,380 | 38,696 | 3,970 |
| All returns, summary: | | | | | | | | | | | |
| Returns under $5,000 | 305,366 | 22,286 | (*) | (*) | 180,270 | 134,295 | 19,707 | 42,959 | 2,903 | 34,672 | 2,727 |
| Returns $5,000 under $10,000 | 648,868 | 80,132 | (*) | (*) | 784,212 | 2,212,265 | 352,426 | 203,777 | 20,262 | 162,328 | 19,012 |
| Returns $10,000 under $15,000 | 312,941 | 84,689 | (*) | (*) | 363,225 | 2,395,135 | 422,793 | 87,997 | 12,074 | 53,407 | 8,485 |
| Returns $15,000 or more | 493,491 | 479,858 | 1,063 | 3,487 | 613,281 | 16,945,667 | 5,719,574 | 210,301 | 56,604 | 81,797 | 11,492 |

Footnote at end of table.

Table 4.2--ITEMIZED DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, INCOME SUBJECT TO TAX, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME--Continued

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

| Size of adjusted gross income | Tax credits--Continued: Other tax credits | | Income tax after credits | | Self-employment taxes | | Additional tax for tax preferences | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (63) | (64) | (65) | (66) | (67) | (68) | (69) | (70) | (71) | (72) |
| All returns, total | 250,036 | 50,128 | 1,899,251 | 6,422,657 | 284,977 | 107,279 | 5,211 | 42,391 | 1,899,478 | 6,465,047 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | (*) | (*) | - | - | - | - |
| $1,000 under $2,000 | - | - | (*) | (*) | 3,473 | 359 | - | - | (*) | (*) |
| $2,000 under $3,000 | (*) | (*) | (*) | (*) | 4,540 | 573 | (*) | (*) | (*) | (*) |
| $3,000 under $4,000 | (*) | (*) | 47,813 | 3,230 | 12,388 | 2,118 | (*) | (*) | 47,814 | 3,235 |
| $4,000 under $5,000 | 5,635 | 129 | 103,374 | 13,393 | 14,967 | 2,658 | (*) | (*) | 103,377 | 13,398 |
| $5,000 under $6,000 | 7,775 | 101 | 174,384 | 35,973 | 20,333 | 4,024 | - | - | 174,384 | 35,973 |
| $6,000 under $7,000 | 8,444 | 260 | 164,431 | 52,548 | 19,049 | 3,906 | (*) | (*) | 164,433 | 52,580 |
| $7,000 under $8,000 | 8,264 | 199 | 159,192 | 71,807 | 13,808 | 4,377 | - | - | 159,192 | 71,807 |
| $8,000 under $9,000 | 12,480 | 367 | 154,394 | 87,500 | 18,381 | 5,310 | - | - | 154,394 | 87,500 |
| $9,000 under $10,000 | 12,217 | 324 | 110,172 | 84,336 | 18,427 | 4,833 | (*) | (*) | 110,175 | 84,349 |
| $10,000 under $11,000 | 15,790 | 694 | 120,107 | 106,306 | 9,815 | 3,746 | - | - | 120,107 | 106,306 |
| $11,000 under $12,000 | 12,080 | 383 | 78,658 | 81,169 | 6,284 | 2,509 | (*) | (*) | 78,661 | 81,173 |
| $12,000 under $13,000 | 6,407 | 1,497 | 54,993 | 65,524 | 5,777 | 2,169 | - | - | 54,993 | 65,524 |
| $13,000 under $14,000 | 6,804 | 344 | 62,146 | 85,822 | 6,925 | 2,962 | - | - | 62,146 | 85,822 |
| $14,000 under $15,000 | 3,228 | 671 | 46,649 | 71,898 | 4,957 | 1,987 | - | - | 46,649 | 71,898 |
| $15,000 under $20,000 | 31,547 | 4,954 | 191,135 | 398,298 | 27,773 | 13,123 | 26 | 450 | 191,143 | 398,401 |
| $20,000 under $25,000 | 24,988 | 2,345 | 116,053 | 368,159 | 21,415 | 10,693 | | | 116,060 | 368,256 |
| $25,000 under $30,000 | 15,346 | 1,298 | 76,250 | 341,439 | 15,059 | 8,232 | | | 76,256 | 341,690 |
| $30,000 under $50,000 | 37,888 | 7,904 | 129,678 | 974,335 | 32,572 | 17,710 | 476 | 943 | 129,690 | 975,278 |
| $50,000 under $100,000 | 25,456 | 9,907 | 72,104 | 1,342,036 | 20,130 | 11,576 | 1,430 | 2,734 | 72,177 | 1,344,770 |
| $100,000 under $200,000 | 9,227 | 8,964 | 20,753 | 953,993 | 5,797 | 3,338 | 1,716 | 7,483 | 20,809 | 961,476 |
| $200,000 under $500,000 | 3,082 | 5,047 | 5,783 | 664,026 | 1,473 | 858 | 1,087 | 9,905 | 5,819 | 673,932 |
| $500,000 under $1,000,000 | 490 | 1,879 | 858 | 251,254 | 198 | 106 | 278 | 5,810 | 868 | 257,063 |
| $1,000,000 or more | 236 | 2,814 | 388 | 369,430 | 91 | 48 | 184 | 14,993 | 393 | 384,422 |
| Taxable returns, total | 246,760 | 48,722 | 1,899,251 | 6,422,657 | 249,567 | 101,313 | 5,211 | 42,391 | 1,899,478 | 6,465,047 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | (*) | (*) | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | - | - | (*) | (*) | - | - | - | - | (*) | (*) |
| $2,000 under $3,000 | - | - | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $3,000 under $4,000 | 6,917 | 114 | 47,813 | 3,230 | 3,033 | 624 | (*) | (*) | 47,814 | 3,235 |
| $4,000 under $5,000 | | | 103,374 | 13,393 | 8,167 | 1,428 | (*) | (*) | 103,377 | 13,398 |
| $5,000 under $6,000 | 7,421 | 59 | 174,384 | 35,973 | 16,851 | 3,202 | - | - | 174,384 | 35,973 |
| $6,000 under $7,000 | 8,026 | 175 | 164,431 | 52,548 | 17,454 | 3,537 | (*) | (*) | 164,433 | 52,580 |
| $7,000 under $8,000 | 8,013 | 197 | 159,192 | 71,807 | 13,274 | 4,245 | - | - | 159,192 | 71,807 |
| $8,000 under $9,000 | 12,359 | 336 | 154,394 | 87,500 | 17,659 | 5,144 | - | - | 154,394 | 87,500 |
| $9,000 under $10,000 | 12,216 | 323 | 110,172 | 84,336 | 15,949 | 4,572 | (*) | (*) | 110,175 | 84,349 |
| $10,000 under $11,000 | 15,572 | 593 | 120,107 | 106,306 | 9,598 | 3,638 | - | - | 120,107 | 106,306 |
| $11,000 under $12,000 | 12,080 | 383 | 78,658 | 81,169 | 6,117 | 2,475 | (*) | (*) | 78,661 | 81,173 |
| $12,000 under $13,000 | 6,241 | 1,484 | 54,993 | 65,524 | 5,611 | 2,151 | - | - | 54,993 | 65,524 |
| $13,000 under $14,000 | 6,636 | 236 | 62,146 | 85,822 | 6,925 | 2,962 | - | - | 62,146 | 85,822 |
| $14,000 under $15,000 | 3,228 | 671 | 46,649 | 71,898 | 4,926 | 1,967 | - | - | 46,649 | 71,898 |
| $15,000 under $20,000 | 31,445 | 4,923 | 191,135 | 398,298 | 27,559 | 12,986 | 26 | 450 | 191,143 | 398,401 |
| $20,000 under $25,000 | 24,986 | 2,339 | 116,053 | 368,159 | 21,267 | 10,593 | | | 116,060 | 368,256 |
| $25,000 under $30,000 | 15,345 | 1,294 | 76,250 | 341,439 | 15,058 | 8,231 | | | 76,256 | 341,690 |
| $30,000 under $50,000 | 37,851 | 7,767 | 129,678 | 974,335 | 32,473 | 17,655 | 476 | 943 | 129,690 | 975,278 |
| $50,000 under $100,000 | 25,400 | 9,584 | 72,104 | 1,342,036 | 20,106 | 11,563 | 1,430 | 2,734 | 72,177 | 1,344,770 |
| $100,000 under $200,000 | 9,218 | 8,852 | 20,753 | 953,993 | 5,784 | 3,331 | 1,716 | 7,483 | 20,809 | 961,476 |
| $200,000 under $500,000 | 3,081 | 4,949 | 5,783 | 664,026 | 1,468 | 855 | 1,087 | 9,905 | 5,819 | 673,932 |
| $500,000 under $1,000,000 | 489 | 1,629 | 858 | 251,254 | 196 | 105 | 278 | 5,810 | 868 | 257,063 |
| $1,000,000 or more | 236 | 2,814 | 388 | 369,430 | 91 | 48 | 184 | 14,993 | 393 | 384,422 |
| Total taxable returns | 3,276 | 1,407 | - | - | 35,410 | 5,965 | - | - | - | - |
| All returns, summary | | | | | | | | | | |
| Returns under $5,000 | 8,287 | 176 | 161,123 | 16,804 | 36,713 | 5,772 | (*) | (*) | 161,129 | 16,827 |
| Returns $5,000 under $10,000 | 49,180 | 1,250 | 762,573 | 332,163 | 89,998 | 22,450 | (*) | (*) | 762,578 | 332,209 |
| Returns $10,000 under $15,000 | 44,309 | 3,589 | 362,553 | 410,719 | 33,758 | 13,374 | (*) | (*) | 362,556 | 410,723 |
| Returns $15,000 or more | 148,260 | 45,112 | 613,002 | 5,662,970 | 124,508 | 65,684 | 5,197 | 42,319 | 613,215 | 5,705,289 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]Less than $500.

NOTE: Amount detail may not add to total because of rounding.

Table 4.3—STANDARD DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: ADJUSTED GROSS INCOME, INCOME SUBJECT TO TAX, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Number of returns | Adjusted gross income | Standard deduction | | | | | | Exemptions (Amount) | Number of returns with no income subject to tax | Income subject to tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Total | | Low-income allowance | | Percentage | | | | | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| All returns, total | 4,619,172 | 26,125,589 | 4,619,172 | 6,330,723 | 3,755,335 | 4,821,098 | 863,837 | 1,509,622 | 9,888,564 | 1,812,554 | 2,806,618 | 12,347,326 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 284,264 | 168,138 | 284,264 | 366,029 | 282,276 | 362,053 | (*) | (*) | 583,977 | 284,264 | - | - |
| $1,000 under $2,000 | 568,326 | 871,909 | 568,326 | 711,195 | 568,254 | 711,051 | (*) | (*) | 1,136,979 | 568,326 | - | - |
| $2,000 under $3,000 | 685,515 | 1,722,176 | 685,515 | 876,238 | 683,528 | 875,530 | (*) | (*) | 1,387,433 | 585,000 | 100,515 | 16,899 |
| $3,000 under $4,000 | 747,610 | 2,601,253 | 747,610 | 960,947 | 747,610 | 960,947 | - | - | 1,591,231 | 315,666 | 431,944 | 267,094 |
| $4,000 under $5,000 | 510,775 | 2,300,141 | 510,775 | 659,326 | 508,370 | 657,619 | (*) | (*) | 1,094,456 | 59,252 | 451,523 | 560,726 |
| $5,000 under $6,000 | 369,050 | 2,017,985 | 369,050 | 476,106 | 362,837 | 471,593 | (*) | (*) | 806,450 | (*) | 369,004 | 735,479 |
| $6,000 under $7,000 | 285,524 | 1,845,198 | 285,524 | 368,238 | 278,852 | 362,383 | 7,297 | 6,603 | 633,813 | - | 285,524 | 841,971 |
| $7,000 under $8,000 | 188,433 | 1,402,836 | 188,433 | 244,296 | 187,808 | 243,547 | | | 417,636 | - | 188,433 | 740,217 |
| $8,000 under $9,000 | 171,880 | 1,447,615 | 171,880 | 223,411 | 135,466 | 176,008 | 36,414 | 47,402 | 385,508 | - | 171,880 | 835,738 |
| $9,000 under $10,000 | 121,432 | 1,150,772 | 121,432 | 172,311 | - | - | 121,432 | 172,311 | 275,544 | - | 121,432 | 701,709 |
| $10,000 under $11,000 | 126,229 | 1,325,788 | 126,229 | 198,338 | - | - | 126,229 | 198,338 | 284,617 | - | 126,229 | 840,662 |
| $11,000 under $12,000 | 103,398 | 1,185,155 | 103,398 | 175,155 | (*) | (*) | 103,231 | 174,988 | 230,814 | - | 103,398 | 777,271 |
| $12,000 under $13,000 | 85,137 | 1,066,960 | 85,137 | 159,802 | - | - | 85,137 | 159,802 | 195,705 | - | 85,137 | 708,611 |
| $13,000 under $14,000 | 71,955 | 968,745 | 71,955 | 142,143 | (*) | (*) | 71,788 | 141,943 | 164,141 | - | 71,955 | 661,776 |
| $14,000 under $15,000 | 51,402 | 745,729 | 51,402 | 102,804 | - | - | 51,402 | 102,804 | 120,642 | - | 51,402 | 519,477 |
| $15,000 under $20,000 | 151,096 | 2,568,358 | 151,096 | 300,701 | - | - | 151,096 | 300,701 | 347,275 | - | 151,096 | 1,906,264 |
| $20,000 under $25,000 | 55,932 | 1,231,966 | 55,932 | 111,484 | - | - | 55,932 | 111,484 | 132,679 | - | 55,932 | 975,544 |
| $25,000 under $30,000 | 18,228 | 492,975 | 18,228 | 36,455 | - | - | 18,228 | 36,455 | 45,149 | - | 18,228 | 400,103 |
| $30,000 under $50,000 | 18,405 | 677,915 | 18,405 | 36,699 | - | - | 18,405 | 36,699 | 43,518 | - | 18,405 | 569,398 |
| $50,000 under $100,000 | 4,079 | 253,698 | 4,079 | 8,050 | - | - | 4,079 | 8,050 | 9,813 | - | 4,079 | 217,782 |
| $100,000 under $200,000 | 403 | 52,019 | 403 | 799 | - | - | 403 | 799 | 944 | - | 403 | 45,242 |
| $200,000 under $500,000 | 94 | 24,856 | 94 | 186 | - | - | 94 | 186 | 228 | - | 94 | 22,243 |
| $500,000 under $1,000,000 | 5 | 3,402 | 5 | 10 | - | - | 5 | 10 | 12 | - | 5 | 3,120 |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - |
| Taxable returns, total | 2,685,485 | 21,829,273 | 2,685,485 | 3,856,933 | 1,824,472 | 2,352,749 | 861,013 | 1,504,184 | 5,605,284 | - | 2,685,485 | 12,259,594 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | 86,999 | 248,631 | 86,999 | 106,026 | 85,012 | 105,318 | (*) | (*) | 129,008 | - | 86,999 | 13,597 |
| $3,000 under $4,000 | 371,191 | 1,313,097 | 371,191 | 472,671 | 371,191 | 472,671 | - | - | 609,542 | - | 371,191 | 230,884 |
| $4,000 under $5,000 | 423,220 | 1,918,738 | 423,220 | 545,763 | 420,815 | 544,057 | (*) | (*) | 828,605 | - | 423,220 | 544,370 |
| $5,000 under $6,000 | 356,466 | 1,948,654 | 356,466 | 459,747 | 350,253 | 455,234 | (*) | (*) | 768,279 | - | 356,466 | 720,628 |
| $6,000 under $7,000 | 280,812 | 1,815,568 | 280,812 | 362,112 | 274,140 | 356,257 | 7,297 | 6,603 | 619,489 | - | 280,812 | 832,791 |
| $7,000 under $8,000 | 188,035 | 1,399,898 | 188,035 | 243,778 | 187,410 | 243,030 | | | 416,288 | - | 188,035 | 739,144 |
| $8,000 under $9,000 | 171,731 | 1,446,372 | 171,731 | 223,217 | 135,317 | 175,815 | 36,414 | 47,402 | 385,061 | - | 171,731 | 835,136 |
| $9,000 under $10,000 | 121,187 | 1,148,432 | 121,187 | 171,960 | - | - | 121,187 | 171,960 | 274,809 | - | 121,187 | 700,454 |
| $10,000 under $11,000 | 126,229 | 1,325,788 | 126,229 | 198,338 | - | - | 126,229 | 198,338 | 284,617 | - | 126,229 | 840,662 |
| $11,000 under $12,000 | 103,226 | 1,183,241 | 103,226 | 174,868 | (*) | (*) | 103,059 | 174,701 | 230,372 | - | 103,226 | 776,134 |
| $12,000 under $13,000 | 85,037 | 1,065,716 | 85,037 | 159,616 | - | - | 85,037 | 159,616 | 195,479 | - | 85,037 | 707,784 |
| $13,000 under $14,000 | 71,941 | 968,554 | 71,941 | 142,115 | (*) | (*) | 71,774 | 141,915 | 164,099 | - | 71,941 | 661,654 |
| $14,000 under $15,000 | 51,402 | 745,729 | 51,402 | 102,804 | - | - | 51,402 | 102,804 | 120,642 | - | 51,402 | 519,477 |
| $15,000 under $20,000 | 150,896 | 2,565,149 | 150,896 | 300,301 | - | - | 150,896 | 300,301 | 346,750 | - | 150,896 | 1,904,163 |
| $20,000 under $25,000 | 55,932 | 1,231,966 | 55,932 | 111,484 | - | - | 55,932 | 111,484 | 132,679 | - | 55,932 | 975,544 |
| $25,000 under $30,000 | 18,226 | 492,923 | 18,226 | 36,451 | - | - | 18,226 | 36,451 | 45,143 | - | 18,226 | 400,060 |
| $30,000 under $50,000 | 18,374 | 676,842 | 18,374 | 36,637 | - | - | 18,374 | 36,637 | 43,425 | - | 18,374 | 568,725 |
| $50,000 under $100,000 | 4,079 | 253,698 | 4,079 | 8,050 | - | - | 4,079 | 8,050 | 9,813 | - | 4,079 | 217,782 |
| $100,000 under $200,000 | 403 | 52,019 | 403 | 799 | - | - | 403 | 799 | 944 | - | 403 | 45,242 |
| $200,000 under $500,000 | 94 | 24,856 | 94 | 186 | - | - | 94 | 186 | 228 | - | 94 | 22,243 |
| $500,000 under $1,000,000 | 5 | 3,402 | 5 | 10 | - | - | 5 | 10 | 12 | - | 5 | 3,120 |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - |
| Total nontaxable returns | 1,933,687 | 4,296,317 | 1,933,687 | 2,473,790 | 1,930,863 | 2,468,351 | 2,824 | 5,439 | 4,283,280 | 1,812,554 | 121,133 | 87,734 |
| All returns, summary: | | | | | | | | | | | | |
| Returns under $5,000 | 2,796,490 | 7,663,617 | 2,796,490 | 3,573,734 | 2,790,038 | 3,567,200 | (*) | (*) | 5,794,076 | 1,812,508 | 983,982 | 844,720 |
| Returns $5,000 under $10,000 | 1,136,319 | 7,864,407 | 1,136,319 | 1,484,361 | 964,963 | 1,253,532 | 171,356 | 230,830 | 2,518,950 | (*) | 1,136,273 | 3,855,114 |
| Returns $10,000 under $15,000 | 438,121 | 5,292,376 | 438,121 | 778,241 | (*) | (*) | 437,787 | 777,874 | 995,919 | - | 438,121 | 3,507,796 |
| Returns $15,000 or more | 248,242 | 5,305,188 | 248,242 | 494,383 | - | - | 248,242 | 494,383 | 579,618 | - | 248,242 | 4,139,696 |

Footnotes at end of table.

Table 4.3—STANDARD DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: ADJUSTED GROSS INCOME, INCOME SUBJECT TO TAX, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME—Continued

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

| Size of adjusted gross income | Income tax before credits | Tax credits | | | | Income tax after credits | | Self-employment tax | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Total | | Retirement income credit | | | | | | | |
| | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| All returns, total | 2,381,946 | 605,385 | 72,450 | 488,173 | 57,291 | 2,685,485 | 2,309,496 | 479,872 | 108,473 | 2,685,485 | 2,311,263 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | 33,090 | 1,723 | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | 78,145 | 6,819 | - | - |
| $2,000 under $3,000 | 2,418 | 14,018 | 477 | 13,516 | 470 | 86,999 | 1,941 | 66,809 | 7,669 | 86,999 | 1,941 |
| $3,000 under $4,000 | 38,500 | 97,590 | 7,630 | 89,551 | 7,413 | 371,191 | 30,870 | 50,555 | 7,483 | 371,191 | 30,870 |
| $4,000 under $5,000 | 84,321 | 97,675 | 9,364 | 89,372 | 8,956 | 423,220 | 74,957 | 37,201 | 6,081 | 423,220 | 74,957 |
| $5,000 under $6,000 | 114,054 | 81,611 | 9,470 | 70,862 | 8,539 | 356,466 | 104,584 | 24,152 | 5,661 | 356,466 | 104,584 |
| $6,000 under $7,000 | 134,092 | 55,132 | 7,459 | 44,349 | 6,909 | 280,812 | 126,634 | 22,608 | 5,446 | 280,812 | 126,634 |
| $7,000 under $8,000 | 122,669 | 35,242 | 4,864 | 28,928 | 4,180 | 188,035 | 117,804 | 21,118 | 5,827 | 188,035 | 117,804 |
| $8,000 under $9,000 | 141,641 | 36,610 | 3,990 | 28,425 | 3,257 | 171,731 | 137,651 | 20,477 | 5,814 | 171,731 | 137,651 |
| $9,000 under $10,000 | 122,173 | 22,927 | 2,759 | 17,193 | 1,998 | 121,187 | 119,414 | 19,766 | 5,781 | 121,187 | 119,414 |
| $10,000 under $11,000 | 149,289 | 27,464 | 3,675 | 17,744 | 2,582 | 126,229 | 145,614 | 16,261 | 6,973 | 126,229 | 145,614 |
| $11,000 under $12,000 | 140,770 | 19,528 | 2,376 | 13,155 | 1,844 | 103,226 | 138,394 | 10,453 | 3,686 | 103,226 | 138,394 |
| $12,000 under $13,000 | 129,403 | 19,157 | 2,771 | 16,052 | 2,195 | 85,037 | 126,632 | 8,195 | 3,251 | 85,037 | 126,632 |
| $13,000 under $14,000 | 123,596 | 16,631 | 2,383 | 10,615 | 1,749 | 71,941 | 121,213 | 11,196 | 4,639 | 71,941 | 121,213 |
| $14,000 under $15,000 | 99,361 | 10,194 | 857 | 6,858 | 699 | 51,402 | 98,504 | 6,783 | 2,877 | 51,402 | 98,504 |
| $15,000 under $20,000 | 386,981 | 40,217 | 6,716 | 25,474 | 3,836 | 150,896 | 380,266 | 26,630 | 13,660 | 150,896 | 380,343 |
| $20,000 under $25,000 | 214,974 | 16,999 | 3,373 | 9,569 | 1,595 | 55,932 | 211,601 | 13,387 | 7,387 | 55,932 | 211,601 |
| $25,000 under $30,000 | 95,847 | 6,797 | 1,986 | 3,922 | 755 | 18,226 | 93,861 | 4,768 | 2,737 | 18,226 | 93,861 |
| $30,000 under $50,000 | 163,148 | 5,710 | 1,431 | 2,098 | 240 | 18,374 | 161,717 | 6,300 | 3,803 | 18,374 | 162,017 |
| $50,000 under $100,000 | 81,665 | 1,634 | 592 | 418 | 64 | 4,079 | 81,073 | 1,810 | 1,058 | 4,079 | 81,577 |
| $100,000 under $200,000 | 22,175 | 196 | 212 | 51 | 6 | 403 | 21,963 | 140 | 84 | 403 | 22,399 |
| $200,000 under $500,000 | 12,823 | 51 | 62 | 20 | 4 | 94 | 12,760 | 26 | 13 | 94 | 13,142 |
| $500,000 under $1,000,000 | 2,046 | 2 | 3 | 1 | (1) | 5 | 2,043 | 2 | 1 | 5 | 2,111 |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - |
| Taxable returns, total | 2,369,135 | 484,252 | 59,637 | 375,346 | 46,498 | 2,685,485 | 2,309,496 | 258,914 | 85,956 | 2,685,485 | 2,311,263 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | 1,948 | (*) | (*) | - | - | 86,999 | 1,941 | 2,894 | 443 | 86,999 | 1,941 |
| $3,000 under $4,000 | 33,335 | 36,837 | 2,465 | 30,757 | 2,372 | 371,191 | 30,870 | 18,318 | 3,144 | 371,191 | 30,870 |
| $4,000 under $5,000 | 81,959 | 69,372 | 7,002 | 63,609 | 6,776 | 423,220 | 74,957 | 26,314 | 4,539 | 423,220 | 74,957 |
| $5,000 under $6,000 | 111,942 | 69,073 | 7,358 | 60,568 | 6,734 | 356,466 | 104,584 | 22,410 | 5,236 | 356,466 | 104,584 |
| $6,000 under $7,000 | 132,755 | 50,420 | 6,121 | 40,140 | 5,690 | 280,812 | 126,634 | 22,607 | 5,446 | 280,812 | 126,634 |
| $7,000 under $8,000 | 122,508 | 34,844 | 4,703 | 28,677 | 4,102 | 188,035 | 117,804 | 20,972 | 5,788 | 188,035 | 117,804 |
| $8,000 under $9,000 | 141,548 | 36,461 | 3,897 | 28,425 | 3,257 | 171,731 | 137,651 | 20,446 | 5,796 | 171,731 | 137,651 |
| $9,000 under $10,000 | 121,969 | 22,682 | 2,555 | 17,193 | 1,998 | 121,187 | 119,414 | 19,521 | 5,685 | 121,187 | 119,414 |
| $10,000 under $11,000 | 149,289 | 27,464 | 3,675 | 17,744 | 2,582 | 126,229 | 145,614 | 16,261 | 6,973 | 126,229 | 145,614 |
| $11,000 under $12,000 | 140,578 | 19,356 | 2,184 | 13,155 | 1,844 | 103,226 | 138,394 | 10,281 | 3,633 | 103,226 | 138,394 |
| $12,000 under $13,000 | 129,259 | 19,057 | 2,627 | 16,052 | 2,195 | 85,037 | 126,632 | 8,095 | 3,183 | 85,037 | 126,632 |
| $13,000 under $14,000 | 123,574 | 16,617 | 2,361 | 10,615 | 1,749 | 71,941 | 121,213 | 11,182 | 4,628 | 71,941 | 121,213 |
| $14,000 under $15,000 | 99,361 | 10,194 | 857 | 6,858 | 699 | 51,402 | 98,504 | 6,783 | 2,877 | 51,402 | 98,504 |
| $15,000 under $20,000 | 386,595 | 40,017 | 6,329 | 25,474 | 3,836 | 150,896 | 380,266 | 26,430 | 13,525 | 150,896 | 380,343 |
| $20,000 under $25,000 | 214,974 | 16,999 | 3,373 | 9,569 | 1,595 | 55,932 | 211,601 | 13,387 | 7,387 | 55,932 | 211,601 |
| $25,000 under $30,000 | 95,837 | 6,795 | 1,976 | 3,922 | 755 | 18,226 | 93,861 | 4,766 | 2,735 | 18,226 | 93,861 |
| $30,000 under $50,000 | 162,995 | 5,679 | 1,278 | 2,098 | 240 | 18,374 | 161,717 | 6,269 | 3,782 | 18,374 | 162,017 |
| $50,000 under $100,000 | 81,665 | 1,634 | 592 | 418 | 64 | 4,079 | 81,073 | 1,810 | 1,058 | 4,079 | 81,577 |
| $100,000 under $200,000 | 22,175 | 196 | 212 | 51 | 6 | 403 | 21,963 | 140 | 84 | 403 | 22,399 |
| $200,000 under $500,000 | 12,823 | 51 | 62 | 20 | 4 | 94 | 12,760 | 26 | 13 | 94 | 13,142 |
| $500,000 under $1,000,000 | 2,046 | 2 | 3 | 1 | (1) | 5 | 2,043 | 2 | 1 | 5 | 2,111 |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - |
| Total nontaxable returns | 12,811 | 121,133 | 12,811 | 112,827 | 10,793 | - | - | 220,958 | 22,517 | - | - |
| All returns, summary: | | | | | | | | | | | |
| Returns under $5,000 | 125,239 | 209,283 | 17,471 | 192,439 | 16,839 | 881,410 | 107,768 | 265,800 | 29,775 | 881,410 | 107,768 |
| Returns $5,000 under $10,000 | 634,630 | 231,522 | 28,543 | 189,757 | 24,882 | 1,118,231 | 606,087 | 108,121 | 28,530 | 1,118,231 | 606,087 |
| Returns $10,000 under $15,000 | 642,419 | 92,974 | 12,062 | 64,424 | 9,070 | 437,835 | 630,357 | 52,888 | 21,425 | 437,835 | 630,357 |
| Returns $15,000 or more | 979,659 | 71,606 | 14,375 | 41,553 | 6,500 | 248,009 | 965,284 | 53,063 | 28,744 | 248,009 | 967,051 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]Less than $500.

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

Table 4.4.—RETURNS WITH RETIREMENT INCOME CREDIT: SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME

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

| Size of adjusted gross income | Number of returns | Adjusted gross income | Income subject to tax | | Total tax preferences | | Income tax before credits | Retirement income credit | Income tax after credits | | Additional tax for tax preferences | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| Total | 966,824 | 10,062,428 | 966,824 | 5,715,355 | 4,805 | 269,685 | 1,383,375 | 126,670 | 786,502 | 1,249,238 | 987 | 4,882 | 786,504 | 1,254,120 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | - | - | (*) | (*) | - | - | - | - | - | - |
| $2,000 under $3,000 | 20,430 | 57,533 | 20,430 | 5,259 | - | - | 748 | 735 | (*) | (*) | - | - | (*) | (*) |
| $3,000 under $4,000 | 120,201 | 422,648 | 120,201 | 96,139 | - | - | 14,000 | 10,852 | 45,402 | 3,145 | - | - | 45,402 | 3,145 |
| $4,000 under $5,000 | 123,365 | 562,136 | 123,365 | 160,768 | - | - | 24,316 | 12,768 | 79,703 | 11,523 | - | - | 79,703 | 11,523 |
| $5,000 under $6,000 | 123,775 | 677,495 | 123,775 | 242,320 | - | - | 37,815 | 15,014 | 102,925 | 22,788 | - | - | 102,925 | 22,788 |
| $6,000 under $7,000 | 99,972 | 647,432 | 99,972 | 271,186 | - | - | 43,516 | 13,824 | 90,101 | 29,642 | - | - | 90,101 | 29,642 |
| $7,000 under $8,000 | 71,165 | 529,104 | 71,165 | 240,687 | - | - | 40,070 | 9,738 | 63,615 | 30,305 | - | - | 63,615 | 30,305 |
| $8,000 under $9,000 | 75,756 | 641,062 | 75,756 | 307,630 | - | - | 51,002 | 10,966 | 73,001 | 39,861 | - | - | 73,001 | 39,861 |
| $9,000 under $10,000 | 43,228 | 411,461 | 43,228 | 241,003 | - | - | 40,818 | 5,947 | 43,129 | 34,747 | - | - | 43,129 | 34,747 |
| $10,000 under $11,000 | 45,376 | 474,227 | 45,376 | 276,931 | - | - | 49,182 | 8,076 | 45,376 | 40,899 | - | - | 45,376 | 40,899 |
| $11,000 under $12,000 | 31,285 | 359,830 | 31,285 | 218,220 | - | - | 39,693 | 4,858 | 31,168 | 34,718 | - | - | 31,168 | 34,718 |
| $12,000 under $13,000 | 27,271 | 341,293 | 27,271 | 214,453 | - | - | 38,761 | 4,198 | 27,271 | 33,989 | - | - | 27,271 | 33,989 |
| $13,000 under $14,000 | 20,077 | 271,006 | 20,077 | 168,048 | - | - | 31,263 | 3,445 | 20,077 | 27,741 | - | - | 20,077 | 27,741 |
| $14,000 under $15,000 | 19,405 | 282,127 | 19,405 | 183,145 | - | - | 35,087 | 3,155 | 19,405 | 31,925 | - | - | 19,405 | 31,925 |
| $15,000 under $20,000 | 64,997 | 1,093,990 | 64,997 | 744,915 | (*) | (*) | 149,294 | 10,241 | 64,997 | 138,591 | - | - | 64,997 | 138,591 |
| $20,000 under $25,000 | 30,398 | 675,040 | 30,398 | 471,956 | (*) | (*) | 101,080 | 4,928 | 30,398 | 95,810 | - | - | 30,398 | 95,810 |
| $25,000 under $30,000 | 14,422 | 392,818 | 14,422 | 272,492 | (*) | (*) | 63,257 | 2,486 | 14,421 | 60,529 | (*) | (*) | 14,422 | 60,574 |
| $30,000 under $50,000 | 23,078 | 881,289 | 23,078 | 627,828 | 1,183 | 27,539 | 171,306 | 3,617 | 23,047 | 166,183 | (*) | (*) | 23,047 | 166,249 |
| $50,000 under $100,000 | 8,998 | 605,368 | 8,998 | 455,550 | 1,802 | 61,776 | 168,537 | 1,313 | 8,973 | 166,143 | 464 | 406 | 8,973 | 166,548 |
| $100,000 under $200,000 | 2,448 | 330,334 | 2,448 | 239,128 | 852 | 59,577 | 113,979 | 358 | 2,448 | 112,100 | 276 | 1,361 | 2,448 | 113,462 |
| $200,000 under $500,000 | 745 | 213,318 | 745 | 147,722 | 362 | 54,508 | 84,473 | 115 | 744 | 83,773 | 156 | 1,471 | 745 | 85,245 |
| $500,000 under $1,000,000 | 116 | 78,055 | 116 | 51,545 | 66 | 23,126 | 32,633 | 19 | 116 | 32,550 | 35 | 770 | 116 | 33,320 |
| $1,000,000 or more | 65 | 114,459 | 65 | 78,424 | 46 | 37,179 | 52,544 | 16 | 65 | 52,263 | 20 | 762 | 65 | 53,025 |
| Returns under $5,000 | 264,247 | 1,042,720 | 264,247 | 262,173 | - | - | 39,065 | 24,356 | 125,225 | 14,681 | - | - | 125,225 | 14,681 |
| $5,000 under $10,000 | 413,896 | 2,906,554 | 413,896 | 1,302,826 | - | - | 213,221 | 55,489 | 372,771 | 157,342 | - | - | 372,771 | 157,342 |
| $10,000 under $15,000 | 143,414 | 1,728,482 | 143,414 | 1,060,797 | - | - | 193,985 | 23,731 | 143,297 | 169,272 | - | - | 143,297 | 169,272 |
| Returns $15,000 or more | 145,267 | 4,384,672 | 145,267 | 3,089,561 | 4,805 | 269,685 | 937,102 | 23,093 | 145,209 | 907,941 | 987 | 4,882 | 145,211 | 912,823 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

NOTE: Amount detail may not add to total because of rounding.

Section 5

# State and Regional Data

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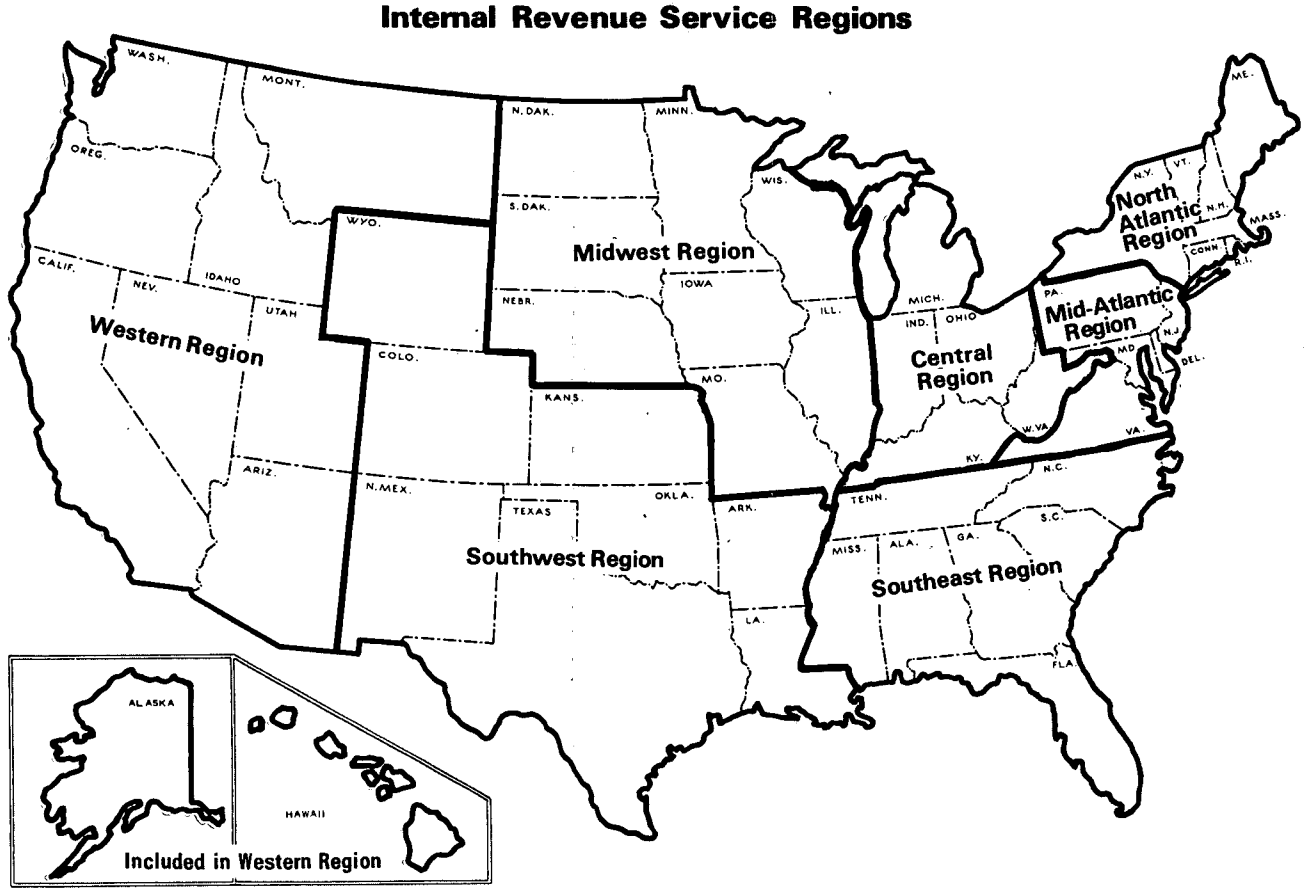
## Internal Revenue Service Regions




## Standard Federal Regions

Data in this section classify taxpayers by State and regions. These geographic classifications, as well as some of the limitations applying to the data for these areas, are explained below.

## States

State tables classify taxpayers according to the State or other area in which they lived, including the District of Columbia and, as described below, Puerto Rico. Service men and women who filed from Army Post Office and Fleet Post Office addresses, and other U. S. citizens living abroad. are classified as separate categories.

Residents of Puerto Rico had to file U.S. income tax returns only if they had income from sources outside Puerto Rico, or income earned as employees of the U. S. Government within Puerto Rico, and the income on these returns was limited to the sources mentioned. U. S. citizens residing abroad could, under certain circumstances, exclude as much as $25,000 of earned income from their adjusted gross incomes, and such persons did not have to file a Form 1040 at all if their incomes consisted entirely of such exempt income. Therefore, neither the coverage of people nor of income in these two categories was comparable to that for the United States.

## Regions

As in years past, State data are summarized by Internal Revenue Service Regions. Again for 1972, data are summarized by Standard Federal Regions, established by the Office of Management and Budget to facilitate coordination of various Federal programs. The maps in this section illustrate the boundaries of the two sets of regions.

## Itemized Deductions

In *Statistics of Income* reports through 1972, data have been shown biennially in even-numbered years in detail for itemized deductions, for States and Internal Revenue Service regions. In this report, data are presented covering the major types of itemized deductions. In addition, the taxes paid deduction is covered in more detail. All types of tax deductions—real estate, State and local gasoline, general sales, State and local income, and personal property—are tabulated. Shown for the first time classified by State are statistics on returns with political contributions credit, deduction, or Presidential Election Campaign Fund Statement (see table 5A and the section on classifications and terms).

Table 5A shows that 115,566 returns filed from Minnesota showed one or more of the political campaign items. This represented 8.0 percent of all returns filed from Minnesota, higher than the ratio for any other State. Minnesota also had the highest proportion of taxpayers claiming the political contributions credit (4.1 percent of all returns from Minnesota). Connecticut had the highest percentage (4.5) of returns with a Presidential Election Campaign checkoff. Hawaii, with only negligible participation in the Presidential Election Campaign checkoff, had the highest percentage of returns (3.3) with a deduction for political contributions.

## National Totals

National totals for the States and regions differ slightly from those presented elsewhere in this report because of differences in sample weights used. These differences in sample weights arise because sampling rates varied sufficiently from one area to the next to necessitate different weights for different areas in geographic distributions.

## Method of Geographic Coding

Geographic coding of returns for *Statistics of Income* was based on the address reported at the top of each tax return. This system was introduced for State data shown in the 1970 report.

The method of geographic coding used for 1969 and prior years involved sorting returns on the basis of the Internal Revenue district code—that being the code representing the district where the return was filed, or the code assigned by the regional service center where the return was processed. Thus, if a taxpayer filed his return with the wrong IRS office, he was coded for the wrong State. Beginning with 1970 this possibility was nullified.

A coding system based on return addresses was, however, still subject to certain limitations. Not every taxpayer gave his home address; some reported:

1. the address of the tax lawyer or accountant who prepared the return.
2. the address of his place of business.
3. a post office box number.

To the extent that such an address was located in a State different from the taxpayer's home, the accuracy of the data was affected.

Table 5A.--RETURNS WITH POLITICAL CONTRIBUTIONS CREDIT, DEDUCTION, OR PRESIDENTIAL ELECTION CAMPAIGN FUND STATEMENT BY STATES AND REGIONS

[All figures are estimates based on samples--Data are in thousands]

| States and regions | Number of returns | Returns with credit for political contributions | | Returns with deduction for political contributions | | Returns with Presidential Election Campaign Fund Statement | |
|---|---|---|---|---|---|---|---|
| | | Number of returns | Amount of credit | Number of returns | Amount of deduction | Number of returns | Number of taxpayers on returns |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| United States, total | 3,829 | 1,745 | 26,504 | 963 | 52,225 | 1,522 | 2,619 |
| STATE | | | | | | | |
| Alabama | 32 | 12 | 220 | 7 | 347 | 10 | 28 |
| Alaska | 6 | 2 | 46 | 2 | 137 | 2 | 3 |
| Arizona | 46 | 16 | 225 | 14 | 630 | 19 | 34 |
| Arkansas | 9 | 4 | 58 | 4 | 238 | 2 | 4 |
| California | 420 | 270 | 3,946 | 155 | 7,688 | 2 | 5 |
| Colorado | 45 | 19 | 259 | 13 | 707 | 19 | 33 |
| Connecticut | 89 | 25 | 407 | 21 | 1,093 | 56 | 96 |
| Delaware | 7 | 4 | 58 | 3 | 151 | (*) | (*) |
| District of Columbia | 13 | 9 | 119 | 4 | 198 | (*) | (*) |
| Florida | 135 | 50 | 682 | 25 | 2,064 | 76 | 127 |
| Georgia | 66 | 32 | 453 | 15 | 885 | 23 | 42 |
| Hawaii | 20 | 10 | 118 | 10 | 504 | - | - |
| Idaho | 10 | 4 | 65 | 2 | 138 | 5 | 9 |
| Illinois | 231 | 96 | 1,472 | 55 | 3,868 | 118 | 210 |
| Indiana | 90 | 42 | 637 | 21 | 1,158 | 41 | 75 |
| Iowa | 58 | 30 | 358 | 13 | 591 | 24 | 43 |
| Kansas | 35 | 16 | 240 | 9 | 491 | 13 | 22 |
| Kentucky | 40 | 16 | 253 | 9 | 394 | 20 | 34 |
| Louisiana | 42 | 16 | 308 | 13 | 674 | 20 | 34 |
| Maine | 12 | 2 | 22 | 3 | 146 | 8 | 15 |
| Maryland | 77 | 49 | 732 | 28 | 1,248 | (*) | (*) |
| Massachusetts | 147 | 65 | 1,012 | 24 | 1,107 | 81 | 131 |
| Michigan | 180 | 69 | 1,007 | 41 | 2,309 | 94 | 161 |
| Minnesota | 116 | 59 | 738 | 24 | 1,088 | 48 | 83 |
| Mississippi | 20 | 8 | 111 | 8 | 390 | 5 | 10 |
| Missouri | 80 | 31 | 546 | 22 | 1,155 | 33 | 55 |
| Montana | 15 | 7 | 106 | 3 | 155 | 7 | 12 |
| Nebraska | 24 | 11 | 150 | 4 | 185 | 12 | 20 |
| Nevada | 12 | 5 | 88 | 2 | 145 | 6 | 11 |
| New Hampshire | 18 | 7 | 105 | 3 | 173 | 11 | 19 |
| New Jersey | 159 | 66 | 1,137 | 30 | 1,851 | 77 | 133 |
| New Mexico | 16 | 8 | 140 | 4 | 237 | 6 | 10 |
| New York | 439 | 214 | 3,526 | 91 | 5,107 | 196 | 320 |
| North Carolina | 90 | 41 | 646 | 21 | 1,466 | 39 | 71 |
| North Dakota | 11 | 6 | 92 | 2 | 138 | 4 | 7 |
| Ohio | 212 | 71 | 1,015 | 45 | 2,343 | 125 | 208 |
| Oklahoma | 32 | 16 | 230 | 7 | 508 | 12 | 23 |
| Oregon | 35 | 18 | 286 | 7 | 467 | 13 | 22 |
| Pennsylvania | 149 | 95 | 1,352 | 55 | 2,699 | (*) | (*) |
| Rhode Island | 19 | 7 | 114 | 4 | 235 | 10 | 19 |
| South Carolina | 22 | 10 | 138 | 7 | 280 | 7 | 14 |
| South Dakota | 18 | 8 | 132 | 2 | 118 | 8 | 15 |
| Tennessee | 61 | 18 | 317 | 14 | 756 | 33 | 55 |
| Texas | 143 | 52 | 821 | 39 | 2,093 | 67 | 119 |
| Utah | 23 | 13 | 153 | 6 | 267 | 8 | 12 |
| Vermont | 9 | 4 | 65 | 2 | 91 | 5 | 8 |
| Virginia | 93 | 32 | 473 | 22 | 1,262 | 53 | 89 |
| Washington | 73 | 31 | 498 | 17 | 972 | 30 | 58 |
| West Virginia | 17 | 6 | 94 | 4 | 220 | 8 | 15 |
| Wisconsin | 94 | 32 | 503 | 23 | 865 | 50 | 87 |
| Wyoming | 6 | 3 | 51 | 1 | 76 | 3 | 5 |
| APO/FPO[1] | 9 | (*) | (*) | (*) | (*) | (*) | (*) |
| Puerto Rico | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Other[2] | 4 | 3 | 36 | 1 | 73 | (*) | (*) |
| ALL REGIONS | | | | | | | |
| All regions, total | 3,829 | 1,745 | 26,504 | 963 | 52,225 | 1,522 | 2,619 |
| Central | 539 | 204 | 3,006 | 119 | 6,422 | 288 | 493 |
| Mid-Atlantic | 499 | 256 | 3,870 | 141 | 7,409 | 131 | 225 |
| Midwest | 633 | 273 | 3,992 | 146 | 8,007 | 299 | 519 |
| North Atlantic | 734 | 324 | 5,250 | 148 | 7,952 | 365 | 608 |
| Southeast | 426 | 169 | 2,567 | 98 | 6,187 | 200 | 347 |
| Southwest | 328 | 135 | 2,107 | 90 | 5,024 | 141 | 251 |
| Western | 658 | 375 | 5,529 | 219 | 11,102 | 93 | 167 |
| Other Areas[3] | 13 | 9 | 180 | 1 | 117 | (*) | (*) |
| STANDARD FEDERAL REGIONS | | | | | | | |
| All regions, total | 3,829 | 1,745 | 26,504 | 963 | 52,225 | 1,522 | 2,619 |
| Region I | 294 | 110 | 1,725 | 57 | 2,845 | 170 | 288 |
| Region II | 599 | 280 | 4,663 | 121 | 7,000 | 273 | 453 |
| Region III | 356 | 196 | 2,827 | 115 | 5,778 | 62 | 106 |
| Region IV | 466 | 186 | 2,820 | 106 | 6,581 | 220 | 382 |
| Region V | 923 | 369 | 5,373 | 210 | 11,629 | 477 | 823 |
| Region VI | 242 | 96 | 1,557 | 66 | 3,750 | 106 | 190 |
| Region VII | 198 | 88 | 1,295 | 48 | 2,421 | 83 | 140 |
| Region VIII | 118 | 57 | 791 | 29 | 1,460 | 50 | 85 |
| Region IX | 497 | 299 | 4,377 | 182 | 8,966 | 28 | 50 |
| Region X | 123 | 55 | 894 | 27 | 1,715 | 50 | 93 |
| Region XI | 12 | 9 | 180 | 1 | 74 | (*) | (*) |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the date are included in the appropriate totals.

[1]Returns filed from Army Post Office and Fleet Post Office addresses.

[2]Returns filed from Panama Canal Zone, Virgin Islands or abroad.

[3]Puerto Rico; APO/FPO; and "other."

NOTE: Amount detail may not add to total because of rounding.

Table 5.1--SELECTED SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS, BY STATES AND REGIONS

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

| States and regions | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Business or profession net profit less net loss | | Farm net profit less net loss | | Partnership net profit less net loss | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| United States, total | 77,570,136 | 746,006,325 | 70,026,868 | 622,655,873 | 6,678,901 | 34,473,284 | 2,797,728 | 4,115,542 | 2,210,119 | 11,036,258 |
| STATE | | | | | | | | | | |
| Alabama | 1,104,584 | 9,166,441 | 1,029,880 | 7,979,571 | 90,426 | 440,228 | 60,493 | -10,906 | 29,077 | 221,498 |
| Alaska | 107,084 | 1,279,458 | 102,121 | 1,164,846 | 16,293 | 50,904 | 744 | 406 | 4,054 | 17,598 |
| Arizona | 746,728 | 6,931,929 | 672,998 | 5,694,684 | 73,216 | 315,163 | 9,902 | -5,651 | 21,519 | 72,483 |
| Arkansas | 637,451 | 4,759,140 | 549,462 | 3,764,043 | 73,828 | 310,990 | 56,130 | 54,274 | 23,572 | 106,608 |
| California | 7,952,251 | 80,300,621 | 7,166,928 | 67,318,527 | 828,597 | 3,973,150 | 97,293 | -11,795 | 333,676 | 960,343 |
| Colorado | 966,646 | 8,941,141 | 873,177 | 7,356,258 | 104,678 | 468,973 | 32,673 | 71,078 | 40,165 | 164,460 |
| Connecticut | 1,227,427 | 13,643,561 | 1,115,097 | 11,158,932 | 94,313 | 602,904 | 4,625 | -3,575 | 31,583 | 197,060 |
| Delaware | 220,033 | 2,321,929 | 204,628 | 1,958,287 | 14,128 | 73,218 | 4,155 | 2,303 | 4,298 | 41,704 |
| District of Columbia | 283,100 | 2,768,813 | 258,656 | 2,263,066 | 15,538 | 85,521 | 375 | 126 | 4,063 | 39,464 |
| Florida | 2,845,807 | 26,655,694 | 2,448,796 | 20,435,736 | 259,279 | 1,381,265 | 41,819 | -10,959 | 69,518 | 242,233 |
| Georgia | 1,658,777 | 14,709,291 | 1,532,795 | 12,631,898 | 130,402 | 696,720 | 65,187 | 13,893 | 42,011 | 216,963 |
| Hawaii | 318,023 | 3,250,608 | 297,487 | 2,792,928 | 27,814 | 147,194 | 4,018 | 7,089 | 12,766 | 23,687 |
| Idaho | 270,059 | 2,155,581 | 236,783 | 1,703,997 | 34,734 | 134,704 | 31,229 | 64,978 | 8,542 | 29,547 |
| Illinois | 4,331,601 | 46,239,262 | 3,905,042 | 38,511,122 | 323,264 | 1,867,725 | 141,763 | 522,516 | 137,092 | 714,739 |
| Indiana | 1,942,712 | 18,711,639 | 1,774,783 | 15,937,051 | 162,866 | 862,992 | 117,468 | 164,932 | 41,528 | 250,701 |
| Iowa | 1,054,887 | 9,531,833 | 878,771 | 7,019,503 | 114,563 | 508,288 | 152,802 | 679,554 | 43,216 | 241,233 |
| Kansas | 828,237 | 7,546,105 | 700,261 | 5,783,156 | 105,222 | 479,298 | 95,566 | 330,407 | 28,726 | 188,384 |
| Kentucky | 1,091,521 | 9,368,362 | 989,737 | 7,891,716 | 97,851 | 530,247 | 118,797 | 80,277 | 28,313 | 156,064 |
| Louisiana | 1,132,125 | 9,923,839 | 1,048,186 | 8,364,348 | 99,540 | 487,406 | 38,968 | 31,013 | 36,137 | 169,621 |
| Maine | 371,129 | 2,910,251 | 334,348 | 2,404,844 | 40,303 | 186,008 | 8,333 | 11,952 | 6,146 | 18,455 |
| Maryland | 1,609,345 | 17,427,850 | 1,482,796 | 15,023,713 | 111,770 | 647,182 | 20,729 | 1,703 | 34,472 | 172,140 |
| Massachusetts | 2,307,811 | 22,623,934 | 2,125,676 | 19,196,126 | 161,575 | 1,042,088 | 7,447 | -3,078 | 48,006 | 174,196 |
| Michigan | 3,270,194 | 35,083,984 | 3,008,551 | 30,403,182 | 237,736 | 1,396,529 | 73,464 | 41,639 | 84,565 | 382,556 |
| Minnesota | 1,437,956 | 13,185,671 | 1,256,948 | 10,985,879 | 135,415 | 537,238 | 122,677 | 252,131 | 47,230 | 185,708 |
| Mississippi | 651,364 | 5,098,823 | 592,596 | 4,266,199 | 60,595 | 289,439 | 47,354 | 3,089 | 19,100 | 149,414 |
| Missouri | 1,724,198 | 16,007,522 | 1,522,673 | 13,209,888 | 162,293 | 822,645 | 138,350 | 184,125 | 57,053 | 326,172 |
| Montana | 266,597 | 2,178,026 | 227,298 | 1,764,080 | 31,817 | 78,495 | 29,798 | 68,849 | 10,854 | 54,125 |
| Nebraska | 577,225 | 5,108,349 | 466,808 | 3,600,572 | 58,962 | 260,951 | 79,194 | 410,008 | 22,889 | 156,591 |
| Nevada | 231,111 | 2,242,594 | 218,667 | 1,973,575 | 23,394 | 83,852 | 2,046 | -6,898 | 6,005 | 6,744 |
| New Hampshire | 316,878 | 2,833,912 | 292,978 | 2,397,593 | 29,682 | 111,555 | 2,301 | 872 | 4,674 | 46,295 |
| New Jersey | 2,908,163 | 31,546,982 | 2,658,576 | 26,683,116 | 191,570 | 1,262,603 | 10,364 | -2,997 | 79,207 | 530,010 |
| New Mexico | 371,130 | 2,940,964 | 330,699 | 2,448,982 | 38,585 | 87,695 | 15,950 | -8,082 | 13,708 | 48,645 |
| New York | 6,943,381 | 74,546,321 | 6,327,234 | 62,008,786 | 483,630 | 2,964,224 | 46,420 | 14,504 | 176,906 | 1,080,555 |
| North Carolina | 1,885,743 | 15,737,244 | 1,742,437 | 13,464,747 | 153,301 | 741,549 | 97,122 | 117,321 | 47,397 | 286,185 |
| North Dakota | 233,690 | 1,714,007 | 180,355 | 1,221,543 | 23,002 | 62,606 | 50,807 | 204,453 | 8,469 | 47,015 |
| Ohio | 4,027,089 | 38,783,617 | 3,664,257 | 33,236,143 | 309,166 | 1,753,909 | 118,921 | 132,760 | 76,752 | 388,483 |
| Oklahoma | 904,476 | 7,722,211 | 785,418 | 6,255,117 | 107,762 | 425,795 | 90,057 | 84,046 | 21,718 | 111,823 |
| Oregon | 853,424 | 7,809,988 | 754,232 | 6,289,089 | 92,059 | 447,144 | 33,022 | 25,509 | 23,238 | 160,254 |
| Pennsylvania | 4,462,062 | 42,212,991 | 4,064,839 | 35,781,470 | 329,348 | 1,997,278 | 63,561 | 37,669 | 108,269 | 741,527 |
| Rhode Island | 359,083 | 3,233,516 | 332,486 | 2,724,488 | 24,063 | 127,537 | 370 | -334 | 6,181 | 25,817 |
| South Carolina | 914,376 | 7,424,586 | 848,097 | 6,411,095 | 69,832 | 369,154 | 29,210 | 11,763 | 17,654 | 131,925 |
| South Dakota | 237,029 | 1,676,717 | 192,588 | 1,289,838 | 29,335 | 73,637 | 48,333 | 113,616 | 6,679 | 29,448 |
| Tennessee | 1,411,408 | 11,755,813 | 1,285,754 | 9,976,162 | 127,337 | 667,813 | 103,917 | -4,152 | 37,092 | 204,054 |
| Texas | 4,051,565 | 36,344,410 | 3,639,121 | 29,428,470 | 461,405 | 2,056,772 | 233,295 | 126,856 | 146,901 | 777,319 |
| Utah | 390,394 | 3,420,389 | 359,562 | 2,948,398 | 37,344 | 176,315 | 15,515 | 786 | 15,429 | 29,551 |
| Vermont | 184,200 | 1,481,772 | 162,408 | 1,220,048 | 21,496 | 65,919 | 4,180 | -2,006 | 4,860 | 16,454 |
| Virginia | 1,797,097 | 17,271,029 | 1,671,882 | 14,943,047 | 123,182 | 679,637 | 59,589 | 1,156 | 37,915 | 202,373 |
| Washington | 1,307,743 | 12,462,698 | 1,161,793 | 10,269,163 | 129,914 | 577,673 | 40,583 | 129,351 | 43,638 | 221,703 |
| West Virginia | 585,919 | 5,056,440 | 547,118 | 4,358,940 | 42,537 | 249,912 | 14,561 | 6,741 | 9,964 | 70,299 |
| Wisconsin | 1,686,987 | 15,691,720 | 1,508,824 | 13,079,237 | 143,403 | 751,675 | 105,121 | 172,433 | 37,524 | 157,052 |
| Wyoming | 129,783 | 1,109,267 | 117,206 | 902,132 | 16,528 | 49,537 | 10,396 | 11,770 | 3,939 | 16,757 |
| APO/FPO[1] | 263,270 | 1,726,235 | 258,710 | 1,714,650 | (*) | (*) | (*) | (*) | (*) | (*) |
| Puerto Rico | 27,663 | 188,112 | 21,267 | 128,545 | (*) | (*) | (*) | (*) | (*) | (*) |
| Other[2] | 151,600 | 1,243,133 | 97,078 | 917,347 | 2,862 | 11,424 | 596 | -1,498 | 3,357 | 25,081 |
| IRS REGIONS | | | | | | | | | | |
| All regions | 77,570,136 | 746,006,325 | 70,026,868 | 622,655,873 | 6,678,901 | 34,473,284 | 2,797,728 | 4,115,542 | 2,210,119 | 11,036,258 |
| Central | 10,917,435 | 107,004,041 | 9,984,446 | 91,827,032 | 850,156 | 4,793,590 | 443,211 | 426,349 | 241,122 | 1,248,103 |
| Mid-Atlantic | 11,279,800 | 113,549,594 | 10,341,377 | 96,652,699 | 785,536 | 4,745,440 | 158,773 | 39,961 | 268,224 | 1,727,219 |
| Midwest | 11,283,573 | 109,155,081 | 9,912,009 | 88,917,582 | 990,237 | 4,884,765 | 839,047 | 2,538,836 | 360,152 | 1,857,959 |
| North Atlantic | 11,709,909 | 121,273,268 | 10,690,227 | 101,110,817 | 855,062 | 5,100,235 | 73,676 | 18,335 | 278,356 | 1,558,831 |
| Southeast | 10,472,059 | 90,547,893 | 9,480,355 | 75,165,408 | 891,172 | 4,586,168 | 445,102 | 120,049 | 261,849 | 1,452,271 |
| Southwest | 9,021,413 | 79,287,076 | 8,043,530 | 64,302,508 | 1,007,548 | 4,366,466 | 573,035 | 701,360 | 314,866 | 1,583,616 |
| Western | 12,443,414 | 122,031,893 | 11,197,869 | 101,919,286 | 1,295,182 | 5,984,596 | 264,150 | 272,623 | 479,721 | 1,576,034 |
| Other areas[3] | 442,533 | 3,157,480 | 377,055 | 2,760,543 | 4,008 | 12,028 | 734 | -1,974 | 5,829 | 32,223 |
| STANDARD FEDERAL REGIONS | | | | | | | | | | |
| All regions | 77,570,136 | 746,006,325 | 70,026,868 | 622,655,873 | 6,678,901 | 34,473,284 | 2,797,728 | 4,115,542 | 2,210,119 | 11,036,258 |
| Region I | 4,766,528 | 46,726,947 | 4,362,993 | 39,102,032 | 371,432 | 2,136,011 | 27,256 | 3,831 | 101,450 | 478,276 |
| Region II | 9,879,207 | 106,281,415 | 9,007,077 | 88,820,447 | 675,234 | 4,226,839 | 56,785 | 10,997 | 257,878 | 1,619,575 |
| Region III | 8,957,556 | 87,059,052 | 8,229,919 | 74,328,524 | 636,503 | 3,732,749 | 162,970 | 49,698 | 198,981 | 1,267,507 |
| Region IV | 11,563,580 | 99,916,255 | 10,470,092 | 83,057,124 | 989,023 | 5,116,416 | 563,899 | 200,326 | 290,162 | 1,608,335 |
| Region V | 16,696,539 | 167,695,893 | 15,118,405 | 142,152,614 | 1,311,850 | 7,170,068 | 679,414 | 1,286,411 | 424,691 | 2,079,240 |
| Region VI | 7,096,747 | 61,690,563 | 6,352,886 | 50,260,960 | 781,120 | 3,368,659 | 434,400 | 288,106 | 242,036 | 1,214,015 |
| Region VII | 4,184,547 | 38,193,808 | 3,568,513 | 29,613,120 | 441,040 | 2,071,182 | 465,912 | 1,604,094 | 151,884 | 912,380 |
| Region VIII | 2,224,139 | 19,039,547 | 1,950,186 | 15,482,250 | 242,704 | 909,563 | 187,522 | 470,551 | 85,535 | 341,356 |
| Region IX | 9,248,113 | 92,725,752 | 8,356,080 | 77,779,714 | 953,021 | 4,519,360 | 113,259 | -17,255 | 373,966 | 1,063,256 |
| Region X | 2,538,310 | 23,707,726 | 2,254,929 | 19,427,095 | 273,000 | 1,210,426 | 105,578 | 220,244 | 79,472 | 429,102 |
| Region XI | 414,870 | 2,969,368 | 355,788 | 2,631,997 | 3,974 | 12,016 | 733 | -1,463 | 4,064 | 23,213 |

Footnotes at end of table.

Table 5.1--SELECTED SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS, BY STATES AND REGIONS--Continued

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

| States and regions | Sales of capital assets net gain less net loss | | Sales of property other than capital assets net gain less net loss | | Domestic and foreign dividends received: Total | | Domestic and foreign dividends received: Dividends in adjusted gross income | | Interest received | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) |
| United States, total | 8,866,672 | 17,068,343 | 821,936 | 196,333 | 12,551,861 | 18,015,037 | 7,577,490 | 16,787,918 | 35,704,202 | 27,414,594 |
| STATE | | | | | | | | | | |
| Alabama | 65,611 | 149,816 | 8,084 | -5,959 | 110,457 | 122,286 | 62,795 | 113,233 | 358,036 | 219,632 |
| Alaska | 12,507 | 25,270 | 2,088 | 225 | 11,093 | 6,056 | 5,287 | 5,215 | 44,878 | 25,018 |
| Arizona | 97,159 | 261,461 | 10,295 | 4,064 | 107,539 | 155,623 | 61,310 | 144,703 | 349,688 | 324,335 |
| Arkansas | 56,496 | 117,791 | 10,431 | 8,567 | 68,314 | 102,382 | 48,506 | 95,520 | 223,477 | 191,339 |
| California | 1,095,831 | 2,197,743 | 81,354 | 15,209 | 1,366,802 | 1,972,204 | 835,437 | 1,833,700 | 3,709,806 | 3,533,510 |
| Colorado | 143,502 | 276,061 | 21,035 | 3,819 | 173,626 | 162,369 | 88,621 | 146,869 | 448,702 | 342,007 |
| Connecticut | 143,253 | 335,535 | 4,755 | 2,261 | 285,233 | 505,916 | 180,075 | 475,634 | 735,764 | 536,681 |
| Delaware | 20,230 | 36,504 | 1,262 | -715 | 42,685 | 116,756 | 24,881 | 112,416 | 98,086 | 55,503 |
| District of Columbia | 26,792 | 74,136 | 367 | 936 | 37,233 | 100,447 | 27,147 | 97,154 | 104,322 | 110,461 |
| Florida | 419,503 | 1,230,950 | 23,039 | -2,478 | 533,225 | 1,175,428 | 349,343 | 1,118,049 | 1,273,404 | 1,493,523 |
| Georgia | 134,886 | 396,539 | 10,366 | 10,506 | 164,283 | 256,668 | 97,837 | 242,932 | 505,249 | 354,074 |
| Hawaii | 47,831 | 75,162 | 1,572 | -1,463 | 59,846 | 73,380 | 32,632 | 67,735 | 208,150 | 102,100 |
| Idaho | 43,401 | 65,842 | 9,386 | 4,983 | 35,782 | 25,657 | 19,368 | 22,350 | 115,004 | 83,151 |
| Illinois | 478,653 | 971,746 | 42,899 | 6,812 | 788,898 | 1,144,436 | 457,635 | 1,067,346 | 2,225,542 | 1,738,189 |
| Indiana | 169,767 | 299,496 | 25,218 | 6,408 | 247,446 | 300,414 | 135,846 | 275,764 | 825,554 | 544,768 |
| Iowa | 201,171 | 256,134 | 48,731 | 20,669 | 197,977 | 137,236 | 100,109 | 121,620 | 533,392 | 389,379 |
| Kansas | 131,866 | 166,082 | 24,397 | 4,600 | 148,405 | 144,686 | 80,503 | 132,077 | 375,463 | 259,111 |
| Kentucky | 93,593 | 161,016 | 17,021 | 8,103 | 120,999 | 163,581 | 69,362 | 153,180 | 376,160 | 219,122 |
| Louisiana | 85,471 | 206,878 | 5,769 | 2,087 | 129,047 | 177,319 | 83,333 | 163,786 | 383,871 | 288,628 |
| Maine | 37,793 | 42,824 | 2,051 | -2,821 | 55,325 | 108,662 | 36,978 | 104,138 | 172,586 | 85,783 |
| Maryland | 163,833 | 311,963 | 6,430 | -1,845 | 308,708 | 359,212 | 187,754 | 328,866 | 742,263 | 534,297 |
| Massachusetts | 264,851 | 444,068 | 9,819 | 2,933 | 439,995 | 641,864 | 272,728 | 600,347 | 1,313,805 | 875,587 |
| Michigan | 360,453 | 488,616 | 24,974 | 1,587 | 548,528 | 763,651 | 323,309 | 706,572 | 1,571,302 | 1,023,978 |
| Minnesota | 242,333 | 300,096 | 29,750 | 8,333 | 252,375 | 237,267 | 140,787 | 214,590 | 768,677 | 545,942 |
| Mississippi | 47,497 | 102,831 | 6,535 | 5,394 | 77,126 | 79,594 | 48,516 | 72,200 | 206,777 | 151,602 |
| Missouri | 227,649 | 335,367 | 32,381 | 12,834 | 279,610 | 394,720 | 168,720 | 367,258 | 781,225 | 521,152 |
| Montana | 47,210 | 67,971 | 9,461 | 6,929 | 44,407 | 34,081 | 24,960 | 30,217 | 122,286 | 84,459 |
| Nebraska | 92,572 | 145,710 | 24,423 | 11,633 | 94,534 | 85,271 | 50,132 | 76,829 | 281,503 | 239,832 |
| Nevada | 22,494 | 72,519 | 2,631 | 1,795 | 29,977 | 43,633 | 15,890 | 41,149 | 90,007 | 65,669 |
| New Hampshire | 29,152 | 70,369 | 1,456 | 117 | 50,163 | 79,829 | 28,590 | 75,319 | 159,712 | 94,676 |
| New Jersey | 336,897 | 640,539 | 5,101 | -12,860 | 617,167 | 890,467 | 385,259 | 828,340 | 1,527,100 | 1,167,908 |
| New Mexico | 47,570 | 81,810 | 5,242 | 3,913 | 51,042 | 60,957 | 31,162 | 55,818 | 136,742 | 126,282 |
| New York | 846,664 | 1,558,475 | 21,120 | -29,068 | 1,363,201 | 2,430,879 | 892,925 | 2,285,267 | 3,700,492 | 3,404,277 |
| North Carolina | 127,563 | 257,262 | 7,709 | 3,260 | 202,816 | 321,639 | 123,907 | 303,878 | 619,868 | 393,005 |
| North Dakota | 44,955 | 40,996 | 13,676 | 1,639 | 34,199 | 20,052 | 19,829 | 17,324 | 107,562 | 79,326 |
| Ohio | 349,996 | 619,345 | 30,124 | 5,286 | 654,228 | 836,486 | 368,038 | 777,361 | 1,992,691 | 1,280,434 |
| Oklahoma | 111,768 | 235,415 | 17,144 | 11,130 | 96,342 | 122,615 | 49,283 | 113,507 | 341,889 | 277,472 |
| Oregon | 125,469 | 257,027 | 16,647 | 5,659 | 135,564 | 136,858 | 91,402 | 124,069 | 429,411 | 351,026 |
| Pennsylvania | 401,127 | 642,225 | 19,455 | 11,839 | 760,139 | 1,174,583 | 476,913 | 1,098,137 | 2,145,210 | 1,324,979 |
| Rhode Island | 36,690 | 63,277 | 649 | -931 | 57,747 | 109,768 | 37,423 | 103,900 | 198,990 | 125,770 |
| South Carolina | 55,862 | 140,686 | 2,273 | 1,441 | 86,205 | 106,920 | 48,883 | 99,561 | 254,470 | 153,147 |
| South Dakota | 47,739 | 48,805 | 15,148 | 843 | 32,649 | 18,507 | 19,168 | 15,795 | 99,408 | 73,307 |
| Tennessee | 114,298 | 272,810 | 12,681 | 5,311 | 151,367 | 193,811 | 93,593 | 180,176 | 506,757 | 335,615 |
| Texas | 441,527 | 1,273,123 | 72,529 | 38,403 | 505,938 | 742,592 | 285,430 | 690,814 | 1,456,011 | 1,318,095 |
| Utah | 54,011 | 77,679 | 5,400 | 1,331 | 47,570 | 53,795 | 25,661 | 49,899 | 168,132 | 90,751 |
| Vermont | 25,446 | 48,633 | 2,037 | 628 | 35,535 | 46,067 | 25,285 | 42,199 | 95,286 | 58,575 |
| Virginia | 175,682 | 319,285 | 8,918 | 3,727 | 263,204 | 356,057 | 156,637 | 332,013 | 732,984 | 422,541 |
| Washington | 184,935 | 274,756 | 23,708 | 7,014 | 208,711 | 209,485 | 119,926 | 189,199 | 662,573 | 527,343 |
| West Virginia | 39,473 | 54,833 | 4,002 | 1,223 | 71,983 | 105,659 | 47,206 | 98,473 | 223,027 | 101,714 |
| Wisconsin | 241,491 | 360,099 | 36,718 | 1,305 | 276,937 | 278,876 | 157,357 | 255,148 | 1,023,566 | 640,004 |
| Wyoming | 18,990 | 34,481 | 3,381 | 782 | 18,235 | 26,253 | 10,173 | 24,489 | 54,896 | 42,811 |
| APO/FPO[1] | 14,405 | 1,724 | - | - | 25,831 | 4,600 | 14,491 | 2,322 | 56,104 | 18,345 |
| Puerto Rico | 1,142 | 5,962 | - | - | (*) | (*) | (*) | (*) | 6,112 | 7,271 |
| Other[2] | 19,612 | 72,600 | 294 | -1,065 | 44,900 | 89,586 | 38,435 | 85,707 | 60,230 | 61,088 |
| IRS REGIONS | | | | | | | | | | |
| All regions | 8,866,672 | 17,068,343 | 821,936 | 196,333 | 12,551,861 | 18,015,037 | 7,577,490 | 16,787,919 | 35,704,202 | 27,414,594 |
| Central | 1,013,282 | 1,623,306 | 101,339 | 22,607 | 1,643,184 | 2,169,792 | 943,761 | 2,011,349 | 4,988,734 | 3,170,017 |
| Mid-Atlantic | 1,124,561 | 2,024,651 | 41,533 | 1,082 | 2,029,136 | 2,997,523 | 1,258,591 | 2,796,927 | 5,349,965 | 3,615,688 |
| Midwest | 1,576,563 | 2,458,955 | 243,726 | 64,068 | 1,957,179 | 2,316,365 | 1,113,737 | 2,135,911 | 5,820,875 | 4,227,133 |
| North Atlantic | 1,383,849 | 2,563,182 | 41,887 | -26,881 | 2,287,199 | 3,922,986 | 1,474,004 | 3,686,804 | 6,376,635 | 5,181,349 |
| Southeast | 965,220 | 2,550,894 | 70,687 | 17,475 | 1,325,479 | 2,256,345 | 824,874 | 2,130,029 | 3,724,561 | 3,100,598 |
| Southwest | 1,037,190 | 2,391,640 | 159,928 | 73,300 | 1,190,949 | 1,539,173 | 677,011 | 1,422,881 | 3,421,051 | 2,845,745 |
| Western | 1,730,848 | 3,375,430 | 162,542 | 45,746 | 2,047,291 | 2,710,773 | 1,231,873 | 2,508,234 | 5,899,935 | 5,187,362 |
| Other Areas[3] | 35,159 | 80,286 | 294 | -1,065 | 71,444 | 102,083 | 53,639 | 95,784 | 122,446 | 86,705 |
| STANDARD FEDERAL REGIONS | | | | | | | | | | |
| All regions | 8,866,672 | 17,068,343 | 821,936 | 196,333 | 12,551,861 | 18,015,037 | 7,577,490 | 16,787,918 | 35,704,202 | 27,414,594 |
| Region I | 537,185 | 1,004,707 | 20,767 | 2,187 | 923,998 | 1,492,107 | 581,079 | 1,401,537 | 2,676,143 | 1,777,072 |
| Region II | 1,184,703 | 2,204,976 | 26,221 | -41,929 | 1,981,081 | 3,329,243 | 1,278,897 | 3,121,361 | 5,233,704 | 4,579,457 |
| Region III | 827,137 | 1,438,945 | 40,434 | 15,164 | 1,483,952 | 2,212,715 | 920,538 | 2,067,060 | 4,045,892 | 2,549,494 |
| Region IV | 1,058,813 | 2,711,910 | 87,708 | 25,578 | 1,446,478 | 2,419,926 | 894,236 | 2,283,209 | 4,100,721 | 3,319,721 |
| Region V | 1,842,693 | 3,039,399 | 189,683 | 29,732 | 2,768,412 | 3,561,130 | 1,582,972 | 3,296,780 | 8,407,332 | 5,773,316 |
| Region VI | 742,832 | 1,915,017 | 111,115 | 64,099 | 850,683 | 1,205,865 | 497,714 | 1,119,445 | 2,541,990 | 2,201,816 |
| Region VII | 653,258 | 903,294 | 129,932 | 49,735 | 720,526 | 761,913 | 399,464 | 697,784 | 1,971,583 | 1,409,475 |
| Region VIII | 356,407 | 545,993 | 68,101 | 15,343 | 350,686 | 315,058 | 188,412 | 284,593 | 1,000,986 | 712,661 |
| Region IX | 1,263,315 | 2,606,885 | 95,852 | 19,605 | 1,564,164 | 2,244,840 | 945,269 | 2,087,286 | 4,357,651 | 4,025,613 |
| Region X | 366,312 | 622,895 | 51,829 | 17,881 | 391,150 | 378,056 | 235,983 | 340,833 | 1,251,866 | 986,538 |
| Region XI | 34,017 | 74,324 | 294 | -1,065 | 70,731 | 94,186 | 52,926 | 88,030 | 116,334 | 79,433 |

Footnotes at end of table

Table 5.1--SELECTED SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS, BY STATES AND REGIONS--Continued

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

| States and regions | Rent net income less net loss | | Royalty net income less net loss | | Estates and trusts net income less net loss | | Pensions and annuities (taxable portion) | | Itemized deduction | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) |
| United States, total | 6,326,410 | 2,994,136 | 521,767 | 903,062 | 694,031 | 1,822,751 | 3,729,920 | 10,983,769 | 26,994,644 | 96,724,104 |
| STATE | | | | | | | | | | |
| Alabama | 75,354 | 41,469 | 4,284 | 10,884 | 5,968 | 10,165 | 27,218 | 63,139 | 378,077 | 1,160,816 |
| Alaska | 11,557 | -6,238 | 819 | 295 | 671 | 949 | 888 | 2,996 | 38,104 | 159,289 |
| Arizona | 64,907 | 19,259 | 5,066 | 6,726 | 7,045 | 17,300 | 44,039 | 125,114 | 306,623 | 1,079,089 |
| Arkansas | 52,547 | 36,956 | 4,618 | 5,970 | 6,057 | 7,987 | 30,723 | 94,950 | 142,048 | 445,991 |
| California | 793,992 | -1,130 | 60,278 | 66,516 | 75,105 | 258,623 | 396,415 | 1,202,954 | 3,698,854 | 15,475,414 |
| Colorado | 99,827 | 18,794 | 6,291 | 17,165 | 11,488 | 17,242 | 40,954 | 118,847 | 373,666 | 1,309,512 |
| Connecticut | 100,094 | 2,221 | 2,258 | 3,331 | 19,187 | 48,619 | 82,785 | 289,326 | 411,850 | 1,688,504 |
| Delaware | 11,717 | 16,933 | 146 | 21 | 1,965 | 16,998 | 9,636 | 33,477 | 62,488 | 261,932 |
| District of Columbia | 17,327 | 2,905 | 1,254 | 2,949 | 1,536 | 8,660 | 21,624 | 106,124 | 78,849 | 322,678 |
| Florida | 210,828 | 130,993 | 14,786 | 15,981 | 40,548 | 130,834 | 226,591 | 810,601 | 952,301 | 3,230,274 |
| Georgia | 110,752 | 65,582 | 3,736 | 601 | 6,790 | 38,594 | 44,313 | 126,243 | 513,671 | 1,844,254 |
| Hawaii | 32,219 | 168 | 390 | 2,220 | 3,726 | -427 | 12,472 | 49,774 | 109,095 | 459,266 |
| Idaho | 30,436 | 22,672 | 556 | 375 | 1,695 | 3,938 | 10,839 | 25,482 | 73,057 | 219,177 |
| Illinois | 382,233 | 283,858 | 23,890 | 16,158 | 41,861 | 119,783 | 233,325 | 676,026 | 1,496,474 | 5,215,552 |
| Indiana | 141,698 | 98,395 | 8,483 | 7,528 | 14,096 | 26,719 | 100,504 | 261,872 | 524,675 | 1,618,890 |
| Iowa | 115,029 | 184,385 | 4,997 | 10,580 | 11,740 | 28,907 | 39,097 | 84,013 | 363,351 | 1,033,391 |
| Kansas | 113,213 | 147,121 | 26,687 | 30,412 | 13,820 | 15,431 | 34,299 | 58,793 | 267,339 | 848,722 |
| Kentucky | 76,662 | 88,054 | 14,028 | 10,724 | 7,299 | 10,782 | 31,323 | 81,950 | 311,283 | 923,305 |
| Louisiana | 87,309 | 60,295 | 34,302 | 82,719 | 7,333 | 9,744 | 38,564 | 136,821 | 347,027 | 1,141,193 |
| Maine | 33,810 | 3,695 | 536 | 787 | 10,371 | 27,414 | 12,334 | 38,407 | 106,304 | 302,276 |
| Maryland | 93,097 | 42,922 | 4,220 | 1,560 | 17,306 | 35,909 | 98,876 | 411,902 | 702,834 | 2,537,762 |
| Massachusetts | 200,327 | -5,784 | 2,801 | 3,569 | 27,312 | 43,754 | 107,134 | 297,989 | 856,673 | 3,140,025 |
| Michigan | 229,786 | 103,803 | 16,160 | 17,674 | 17,413 | 47,571 | 168,191 | 460,977 | 1,335,817 | 4,489,575 |
| Minnesota | 121,100 | 40,856 | 2,001 | 4,128 | 13,496 | 22,912 | 66,875 | 173,413 | 558,153 | 1,985,382 |
| Mississippi | 44,997 | 32,452 | 9,043 | 9,839 | 1,642 | 7,978 | 25,427 | 65,537 | 205,653 | 637,497 |
| Missouri | 154,716 | 87,364 | 7,249 | 6,981 | 14,665 | 47,114 | 61,872 | 145,500 | 567,993 | 1,738,374 |
| Montana | 35,302 | 20,444 | 3,174 | 5,804 | 1,791 | -317 | 7,531 | 17,270 | 80,404 | 231,584 |
| Nebraska | 80,752 | 143,028 | 4,315 | 4,137 | 8,695 | 11,274 | 24,685 | 64,667 | 144,658 | 453,238 |
| Nevada | 17,405 | 5,335 | 994 | 537 | 1,715 | 3,312 | 5,727 | 17,997 | 75,560 | 269,985 |
| New Hampshire | 27,915 | 8,936 | 259 | 339 | 1,953 | 2,923 | 12,548 | 36,481 | 77,840 | 250,346 |
| New Jersey | 198,397 | 61,433 | 3,316 | 6,921 | 26,081 | 67,765 | 151,280 | 437,314 | 1,133,688 | 4,256,091 |
| New Mexico | 37,786 | 30,931 | 7,250 | 18,767 | 3,655 | 11,518 | 19,421 | 67,475 | 108,511 | 339,646 |
| New York | 506,316 | 16,957 | 14,159 | 29,061 | 56,072 | 190,328 | 405,781 | 1,159,648 | 2,986,012 | 12,869,522 |
| North Carolina | 116,960 | 101,901 | 1,490 | 2,576 | 10,475 | 29,307 | 48,115 | 133,723 | 540,951 | 1,742,014 |
| North Dakota | 40,933 | 42,523 | 5,165 | 7,359 | 2,039 | 1,113 | 5,365 | 8,144 | 53,372 | 146,723 |
| Ohio | 271,920 | 195,641 | 13,552 | 5,868 | 32,878 | 71,960 | 193,937 | 550,670 | 1,177,307 | 3,693,072 |
| Oklahoma | 100,215 | 48,420 | 39,689 | 78,934 | 5,007 | 10,737 | 41,875 | 114,643 | 279,296 | 882,032 |
| Oregon | 84,133 | 61,757 | 1,615 | 1,839 | 15,661 | 16,714 | 49,224 | 107,972 | 278,988 | 914,102 |
| Pennsylvania | 272,842 | 107,342 | 20,234 | 11,372 | 42,625 | 97,289 | 208,502 | 630,624 | 1,461,504 | 4,696,447 |
| Rhode Island | 36,399 | 11,308 | 558 | 650 | 1,761 | 1,940 | 18,308 | 61,603 | 113,598 | 367,934 |
| South Carolina | 59,430 | 46,844 | 436 | 729 | 7,225 | 18,004 | 27,029 | 79,499 | 268,985 | 809,308 |
| South Dakota | 30,235 | 35,928 | 1,061 | 964 | 1,166 | 7,196 | 3,981 | 8,599 | 46,268 | 143,492 |
| Tennessee | 101,606 | 74,748 | 5,327 | 8,968 | 8,917 | 22,433 | 30,809 | 73,521 | 368,855 | 1,143,276 |
| Texas | 363,066 | 194,814 | 109,100 | 319,660 | 31,805 | 146,524 | 169,250 | 476,704 | 984,760 | 3,456,283 |
| Utah | 39,771 | 26,823 | 4,552 | 5,962 | 1,540 | 4,550 | 15,137 | 41,357 | 176,379 | 566,949 |
| Vermont | 15,132 | 3,116 | 351 | 231 | 2,471 | 4,499 | 10,532 | 29,196 | 59,072 | 175,424 |
| Virginia | 110,790 | 75,179 | 5,178 | 13,118 | 16,089 | 33,579 | 78,483 | 301,108 | 568,727 | 2,060,451 |
| Washington | 145,528 | 67,801 | 7,004 | 7,024 | 10,880 | 32,097 | 76,921 | 221,808 | 428,282 | 1,409,471 |
| West Virginia | 43,189 | 32,997 | 6,005 | 1,619 | 4,705 | 6,436 | 27,004 | 85,348 | 87,753 | 268,294 |
| Wisconsin | 156,569 | 54,736 | 1,887 | 8,030 | 16,630 | 18,251 | 106,733 | 214,151 | 627,565 | 2,042,868 |
| Wyoming | 13,757 | 11,826 | 2,365 | 8,190 | 1,064 | 1,834 | 3,853 | 10,086 | 27,601 | 82,051 |
| APO/FPO[1] | 5,378 | -554 | - | - | - | - | (*) | (*) | 11,525 | 39,876 |
| Puerto Rico | (*) | (*) | (*) | (*) | - | - | (*) | (*) | 10,610 | 26,518 |
| Other[2] | 9,148 | -4,006 | 3,848 | 18,710 | 996 | 7,985 | 15,783 | 53,507 | 34,314 | 118,967 |
| IRS REGIONS | | | | | | | | | | |
| All regions | 6,326,410 | 2,994,136 | 521,767 | 903,062 | 694,031 | 1,822,751 | 3,729,920 | 10,983,769 | 26,994,644 | 96,724,104 |
| Central | 763,255 | 518,890 | 58,228 | 43,413 | 76,391 | 163,469 | 520,959 | 1,440,817 | 3,436,835 | 10,993,136 |
| Mid-Atlantic | 704,170 | 306,714 | 34,348 | 35,940 | 105,602 | 260,199 | 568,401 | 1,920,549 | 4,008,090 | 14,135,361 |
| Midwest | 1,081,567 | 872,677 | 50,565 | 58,338 | 110,292 | 256,551 | 541,933 | 1,374,513 | 3,857,834 | 12,759,020 |
| North Atlantic | 919,993 | 40,449 | 20,922 | 37,967 | 119,127 | 319,477 | 649,422 | 1,912,650 | 4,611,349 | 18,794,032 |
| Southeast | 719,927 | 493,991 | 39,102 | 49,577 | 81,565 | 257,314 | 429,502 | 1,352,263 | 3,228,493 | 10,567,439 |
| Southwest | 867,720 | 549,155 | 230,302 | 561,817 | 80,229 | 221,016 | 378,939 | 1,078,319 | 2,530,248 | 8,505,429 |
| Western | 1,255,250 | 216,891 | 84,448 | 97,300 | 119,829 | 336,740 | 619,193 | 1,812,724 | 5,265,346 | 20,784,326 |
| Other areas[3] | 14,528 | -4,632 | 3,852 | 18,711 | 996 | 7,985 | 21,571 | 91,934 | 56,449 | 185,361 |
| STANDARD FEDERAL REGIONS | | | | | | | | | | |
| All regions | 6,326,410 | 2,994,136 | 521,767 | 903,062 | 694,031 | 1,822,751 | 3,729,920 | 10,983,769 | 26,994,644 | 96,724,104 |
| Region I | 413,677 | 23,493 | 6,763 | 8,907 | 63,055 | 129,149 | 243,641 | 753,002 | 1,625,337 | 5,924,509 |
| Region II | 704,715 | 78,317 | 17,479 | 35,982 | 82,153 | 258,093 | 561,532 | 1,629,400 | 4,130,310 | 17,152,132 |
| Region III | 548,962 | 278,278 | 37,037 | 30,638 | 84,226 | 198,870 | 444,125 | 1,568,583 | 2,962,155 | 10,147,564 |
| Region IV | 796,589 | 582,044 | 53,130 | 60,302 | 88,864 | 268,097 | 460,825 | 1,434,213 | 3,539,776 | 11,490,744 |
| Region V | 1,303,306 | 777,289 | 65,973 | 59,386 | 136,374 | 307,197 | 869,565 | 2,337,109 | 5,719,991 | 19,045,339 |
| Region VI | 640,923 | 371,415 | 194,959 | 506,050 | 53,857 | 186,509 | 299,833 | 890,592 | 1,861,642 | 6,265,144 |
| Region VII | 463,710 | 561,897 | 43,248 | 52,111 | 48,920 | 102,727 | 159,953 | 352,974 | 1,343,341 | 4,073,725 |
| Region VIII | 259,825 | 156,337 | 22,608 | 45,443 | 19,088 | 31,618 | 76,821 | 204,303 | 757,690 | 2,480,311 |
| Region IX | 908,523 | 23,632 | 66,728 | 76,000 | 87,591 | 278,809 | 458,653 | 1,395,839 | 4,190,132 | 17,283,754 |
| Region X | 271,654 | 145,991 | 9,994 | 9,534 | 28,907 | 53,698 | 137,872 | 358,258 | 818,431 | 2,702,039 |
| Region XI | 14,526 | -4,560 | 3,848 | 18,710 | 996 | 7,985 | 17,100 | 59,497 | 45,839 | 158,843 |

Footnotes at end of table.

Table 5.1—SELECTED SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS, BY STATES AND REGIONS--Continued

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

| States and regions | Standard deduction: Low-income allowance | | Standard deduction: Percentage | | Exemptions | | Income subject to tax | | Income tax after credits | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) |
| United States, total | 36,006,868 | 45,798,819 | 14,130,844 | 23,961,129 | 206,765,198 | 154,863,556 | 61,320,340 | 445,558,367 | 60,865,828 | 93,353,777 |
| STATE | | | | | | | | | | |
| Alabama | 567,779 | 717,503 | 151,503 | 250,646 | 3,018,967 | 2,261,233 | 824,868 | 5,111,433 | 820,596 | 1,028,182 |
| Alaska | 42,794 | 54,133 | 25,122 | 44,463 | 300,932 | 224,782 | 86,333 | 823,590 | 86,119 | 173,465 |
| Arizona | 331,417 | 422,922 | 104,526 | 170,816 | 2,045,538 | 1,532,897 | 566,337 | 3,992,693 | 562,572 | 830,890 |
| Arkansas | 384,819 | 492,438 | 105,914 | 175,261 | 1,743,693 | 1,306,483 | 447,530 | 2,579,645 | 439,838 | 511,017 |
| California | 3,324,750 | 4,236,093 | 862,233 | 1,462,931 | 21,210,722 | 15,889,870 | 6,255,091 | 45,615,845 | 6,210,821 | 9,574,264 |
| Colorado | 453,437 | 578,831 | 131,864 | 220,054 | 2,537,303 | 1,899,334 | 721,806 | 5,233,537 | 712,919 | 1,085,018 |
| Connecticut | 516,172 | 656,289 | 293,600 | 502,964 | 3,183,292 | 2,385,172 | 1,004,766 | 8,693,771 | 1,002,059 | 1,942,997 |
| Delaware | 100,170 | 126,335 | 56,696 | 95,497 | 588,627 | 440,641 | 176,344 | 1,460,604 | 176,007 | 324,339 |
| District of Columbia | 130,940 | 168,415 | 70,582 | 109,804 | 660,648 | 494,851 | 228,620 | 1,759,189 | 224,641 | 402,764 |
| Florida | 1,367,369 | 1,739,345 | 513,468 | 882,106 | 7,608,806 | 5,694,709 | 2,211,966 | 15,941,993 | 2,201,050 | 3,573,334 |
| Georgia | 855,249 | 1,071,433 | 278,127 | 458,152 | 4,365,540 | 3,270,400 | 1,269,686 | 8,562,007 | 1,265,642 | 1,776,965 |
| Hawaii | 150,140 | 191,735 | 58,437 | 94,240 | 789,246 | 590,656 | 260,530 | 1,982,281 | 258,399 | 415,012 |
| Idaho | 146,027 | 186,640 | 47,461 | 81,602 | 767,701 | 574,612 | 203,128 | 1,181,376 | 198,621 | 220,296 |
| Illinois | 1,816,498 | 2,303,219 | 999,286 | 1,724,269 | 11,498,840 | 8,605,597 | 3,570,964 | 29,273,698 | 3,545,096 | 6,297,898 |
| Indiana | 882,899 | 1,123,035 | 526,359 | 911,397 | 5,397,046 | 4,041,872 | 1,550,420 | 11,500,422 | 1,543,665 | 2,357,520 |
| Iowa | 500,692 | 644,661 | 181,178 | 314,276 | 2,938,804 | 2,201,288 | 830,186 | 5,597,073 | 809,389 | 1,090,213 |
| Kansas | 407,595 | 525,935 | 148,506 | 255,870 | 2,298,370 | 1,723,027 | 633,792 | 4,441,373 | 623,889 | 896,510 |
| Kentucky | 572,379 | 726,815 | 202,346 | 334,417 | 2,997,947 | 2,245,586 | 867,144 | 5,444,564 | 860,082 | 1,094,924 |
| Louisiana | 585,401 | 745,932 | 195,747 | 336,258 | 3,281,311 | 2,459,405 | 881,544 | 5,602,628 | 868,554 | 1,158,817 |
| Maine | 188,765 | 234,909 | 74,176 | 121,246 | 1,060,159 | 794,067 | 288,402 | 1,568,429 | 284,964 | 299,121 |
| Maryland | 662,086 | 828,417 | 239,969 | 400,669 | 4,211,789 | 3,153,961 | 1,325,069 | 10,830,650 | 1,317,731 | 2,289,950 |
| Massachusetts | 1,042,665 | 1,336,575 | 403,241 | 676,572 | 5,771,062 | 4,321,286 | 1,836,146 | 13,682,944 | 1,830,437 | 2,862,461 |
| Michigan | 1,284,953 | 1,638,148 | 637,120 | 1,079,453 | 8,872,478 | 6,647,225 | 2,709,420 | 21,912,056 | 2,697,108 | 4,599,406 |
| Minnesota | 693,823 | 884,865 | 171,544 | 295,625 | 3,922,389 | 2,935,003 | 1,113,057 | 7,500,516 | 1,089,940 | 1,499,026 |
| Mississippi | 370,061 | 472,857 | 68,570 | 113,385 | 1,910,994 | 1,431,747 | 476,885 | 2,696,494 | 474,322 | 530,601 |
| Missouri | 813,501 | 1,038,353 | 328,403 | 560,464 | 4,613,155 | 3,456,926 | 1,350,872 | 9,673,419 | 1,340,327 | 2,007,858 |
| Montana | 132,187 | 168,724 | 50,010 | 84,477 | 749,185 | 561,169 | 205,612 | 1,220,231 | 200,248 | 226,360 |
| Nebraska | 307,089 | 383,897 | 121,551 | 215,076 | 1,550,973 | 1,162,259 | 462,106 | 3,034,530 | 448,315 | 594,248 |
| Nevada | 107,410 | 137,249 | 46,665 | 80,037 | 585,776 | 438,869 | 182,846 | 1,381,390 | 182,575 | 302,344 |
| New Hampshire | 157,876 | 202,543 | 79,506 | 135,264 | 843,054 | 631,575 | 252,505 | 1,691,664 | 251,247 | 344,108 |
| New Jersey | 1,221,438 | 1,555,198 | 542,669 | 943,809 | 7,585,834 | 5,680,648 | 2,319,858 | 19,824,880 | 2,313,612 | 4,367,162 |
| New Mexico | 202,119 | 259,028 | 56,832 | 97,278 | 1,069,808 | 801,881 | 263,718 | 1,602,337 | 261,109 | 318,922 |
| New York | 2,862,090 | 3,650,362 | 1,069,523 | 1,764,251 | 18,201,901 | 13,635,828 | 5,651,524 | 44,270,266 | 5,620,426 | 9,642,116 |
| North Carolina | 1,012,720 | 1,280,566 | 321,521 | 510,927 | 4,824,075 | 3,613,464 | 1,485,234 | 9,074,197 | 1,480,991 | 1,813,085 |
| North Dakota | 137,261 | 174,775 | 40,137 | 68,841 | 648,651 | 485,127 | 167,529 | 921,332 | 159,063 | 164,748 |
| Ohio | 1,795,302 | 2,289,364 | 1,040,972 | 1,759,034 | 10,477,379 | 7,848,315 | 3,231,798 | 24,137,233 | 3,216,438 | 4,988,957 |
| Oklahoma | 461,428 | 588,619 | 154,062 | 264,329 | 2,441,882 | 1,828,832 | 700,898 | 4,428,921 | 694,902 | 904,642 |
| Oregon | 404,090 | 515,279 | 166,260 | 280,269 | 2,201,843 | 1,650,020 | 679,350 | 4,655,014 | 676,090 | 945,099 |
| Pennsylvania | 2,059,452 | 2,626,901 | 924,069 | 1,579,184 | 11,618,618 | 8,702,433 | 3,641,397 | 25,688,052 | 3,629,306 | 5,305,228 |
| Rhode Island | 181,569 | 232,120 | 62,866 | 107,683 | 934,216 | 700,452 | 280,749 | 1,924,232 | 279,960 | 402,602 |
| South Carolina | 503,321 | 624,571 | 138,458 | 225,666 | 2,383,109 | 1,784,920 | 713,520 | 4,222,923 | 711,765 | 826,260 |
| South Dakota | 143,746 | 184,728 | 42,274 | 71,455 | 681,030 | 510,133 | 168,113 | 875,651 | 161,790 | 161,139 |
| Tennessee | 769,593 | 974,374 | 264,269 | 448,674 | 3,727,564 | 2,791,957 | 1,079,089 | 6,816,414 | 1,070,542 | 1,415,241 |
| Texas | 2,188,922 | 2,782,600 | 852,614 | 1,475,032 | 11,195,621 | 8,385,851 | 3,044,446 | 21,677,255 | 3,014,643 | 4,696,337 |
| Utah | 165,243 | 205,370 | 47,236 | 79,157 | 1,123,046 | 841,730 | 299,332 | 1,839,589 | 296,568 | 354,136 |
| Vermont | 91,922 | 117,290 | 31,464 | 51,575 | 470,399 | 352,360 | 137,059 | 843,232 | 136,236 | 163,308 |
| Virginia | 880,507 | 1,115,266 | 342,254 | 567,611 | 4,582,354 | 3,432,376 | 1,411,808 | 10,589,216 | 1,408,285 | 2,202,946 |
| Washington | 595,846 | 763,447 | 277,450 | 479,028 | 3,573,343 | 2,677,509 | 1,041,719 | 7,476,807 | 1,028,109 | 1,515,214 |
| West Virginia | 318,134 | 407,195 | 179,307 | 309,410 | 1,614,276 | 1,210,408 | 466,907 | 3,015,878 | 466,548 | 601,723 |
| Wisconsin | 755,887 | 966,711 | 293,424 | 504,494 | 4,616,783 | 3,456,945 | 1,315,852 | 9,207,966 | 1,298,523 | 1,813,057 |
| Wyoming | 67,815 | 86,532 | 33,322 | 58,668 | 356,414 | 266,898 | 97,345 | 658,300 | 96,286 | 131,432 |
| APO/FPO[1] | 198,220 | 250,201 | 51,679 | 86,067 | 597,737 | 447,752 | 222,949 | 933,842 | 222,949 | 166,095 |
| Puerto Rico | (*) | (*) | (*) | (*) | 77,213 | 57,908 | 20,728 | 91,339 | 15,530 | 9,675 |
| Other[2] | 77,704 | 90,928 | 23,018 | 38,855 | 437,755 | 323,307 | 85,443 | 793,446 | 78,984 | 134,745 |
| IRS REGIONS | | | | | | | | | | |
| All regions | 36,006,868 | 45,798,819 | 14,130,844 | 23,961,129 | 206,765,198 | 154,863,556 | 61,320,340 | 445,558,367 | 60,865,828 | 93,353,777 |
| Central | 4,853,667 | 6,184,557 | 2,586,104 | 4,393,711 | 29,359,126 | 21,993,406 | 8,825,689 | 66,010,152 | 8,783,841 | 13,642,529 |
| Mid-Atlantic | 5,054,593 | 6,420,532 | 2,176,239 | 3,696,574 | 29,247,870 | 21,904,910 | 9,103,096 | 70,152,591 | 9,069,582 | 14,892,389 |
| Midwest | 5,168,497 | 6,581,209 | 2,177,797 | 3,754,500 | 30,470,625 | 22,813,279 | 8,978,679 | 66,084,184 | 8,852,443 | 13,628,188 |
| North Atlantic | 5,041,059 | 6,430,089 | 2,014,376 | 3,359,554 | 30,464,083 | 22,820,741 | 9,451,151 | 72,674,537 | 9,405,329 | 15,656,714 |
| Southeast | 5,446,092 | 6,880,645 | 1,735,916 | 2,889,556 | 27,839,055 | 20,848,429 | 8,061,248 | 52,425,460 | 8,024,908 | 10,963,669 |
| Southwest | 4,751,536 | 6,059,916 | 1,678,861 | 2,882,748 | 24,924,402 | 18,671,712 | 6,791,079 | 46,223,996 | 6,712,140 | 9,702,695 |
| Western | 5,399,904 | 6,881,592 | 1,685,400 | 2,857,021 | 33,347,332 | 24,982,115 | 9,780,278 | 70,168,816 | 9,700,122 | 14,557,081 |
| Other areas[3] | 291,520 | 360,278 | 76,151 | 127,462 | 1,112,705 | 828,967 | 329,120 | 1,818,628 | 317,463 | 310,515 |
| Standard Federal Regions | | | | | | | | | | |
| All regions | 36,006,868 | 45,798,819 | 14,130,844 | 23,961,129 | 206,765,198 | 154,863,556 | 61,320,340 | 445,558,367 | 60,865,828 | 93,353,777 |
| Region I | 2,178,969 | 2,779,726 | 944,853 | 1,595,304 | 12,262,182 | 9,184,913 | 3,799,627 | 28,404,271 | 3,784,903 | 6,014,598 |
| Region II | 4,099,124 | 5,224,709 | 1,613,646 | 2,710,601 | 25,864,948 | 19,374,384 | 7,992,110 | 64,186,485 | 7,949,568 | 14,018,952 |
| Region III | 4,151,289 | 5,272,529 | 1,812,877 | 3,062,175 | 23,276,312 | 17,434,670 | 7,250,145 | 53,343,589 | 7,222,518 | 11,126,950 |
| Region IV | 6,018,471 | 7,607,464 | 1,938,262 | 3,223,973 | 30,837,002 | 23,094,014 | 8,928,392 | 57,870,024 | 8,884,990 | 12,058,593 |
| Region V | 7,229,362 | 9,205,342 | 3,668,705 | 6,274,272 | 44,784,915 | 33,534,957 | 13,491,511 | 103,531,890 | 13,390,770 | 21,555,864 |
| Region VI | 3,822,689 | 4,868,617 | 1,365,169 | 2,348,157 | 19,732,315 | 14,782,452 | 5,338,136 | 35,890,787 | 5,279,046 | 7,589,735 |
| Region VII | 2,028,877 | 2,592,847 | 779,638 | 1,345,685 | 11,401,302 | 8,543,501 | 3,276,956 | 22,746,395 | 3,221,920 | 4,588,829 |
| Region VIII | 1,099,689 | 1,398,958 | 344,843 | 582,652 | 6,095,629 | 4,564,391 | 1,659,737 | 10,748,640 | 1,626,874 | 2,122,833 |
| Region IX | 3,913,717 | 4,987,999 | 1,071,861 | 1,808,025 | 24,631,282 | 18,452,293 | 7,264,804 | 52,972,208 | 7,214,367 | 11,122,510 |
| Region X | 1,188,757 | 1,519,499 | 516,293 | 885,362 | 6,843,819 | 5,126,923 | 2,010,530 | 14,136,787 | 1,988,939 | 2,854,076 |
| Region XI | 275,924 | 341,130 | 74,697 | 124,921 | 1,035,492 | 771,059 | 308,392 | 1,727,288 | 301,933 | 300,840 |

Footnotes at end of table.

Table 5.1--SELECTED SOURCES OF INCOME, DEDUCTIONS, AND TAX ITEMS, BY STATES AND REGIONS--Continued

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

| States and regions | Tax from recomputing prior year investment credit | | Total income tax | | Total tax liability | |
|---|---|---|---|---|---|---|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (41) | (42) | (43) | (44) | (45) | (46) |
| United States, total | 180,602 | 41,641 | 60,869,745 | 93,570,296 | 62,286,330 | 95,942,791 |
| STATE | | | | | | |
| Alabama | 1,623 | 266 | 820,605 | 1,029,362 | 843,911 | 1,061,996 |
| Alaska | 257 | 290 | 86,121 | 173,575 | 87,781 | 177,349 |
| Arizona | 692 | 85 | 562,619 | 833,367 | 572,084 | 852,624 |
| Arkansas | 3,118 | 776 | 439,851 | 512,027 | 468,110 | 539,600 |
| California | 9,367 | 3,167 | 6,211,550 | 9,610,526 | 6,332,246 | 9,848,694 |
| Colorado | 2,463 | 878 | 712,985 | 1,087,547 | 729,219 | 1,122,614 |
| Connecticut | 920 | 236 | 1,002,099 | 1,947,908 | 1,010,637 | 1,978,363 |
| Delaware | 244 | 78 | 176,011 | 324,765 | 177,767 | 329,798 |
| District of Columbia | 77 | 14 | 224,655 | 403,629 | 226,814 | 407,316 |
| Florida | 2,735 | 1,185 | 2,201,250 | 3,588,185 | 2,251,941 | 3,668,583 |
| Georgia | 1,996 | 626 | 1,265,755 | 1,781,815 | 1,298,175 | 1,829,096 |
| Hawaii | 135 | 9 | 258,407 | 415,503 | 261,442 | 422,166 |
| Idaho | 1,606 | 320 | 198,644 | 220,790 | 211,201 | 234,742 |
| Illinois | 11,954 | 2,331 | 3,545,206 | 6,311,819 | 3,610,362 | 6,449,085 |
| Indiana | 6,067 | 1,877 | 1,543,693 | 2,361,030 | 1,574,483 | 2,423,780 |
| Iowa | 18,948 | 2,933 | 809,424 | 1,091,873 | 861,819 | 1,169,839 |
| Kansas | 10,155 | 1,402 | 623,924 | 898,184 | 655,189 | 947,981 |
| Kentucky | 3,049 | 580 | 860,114 | 1,096,370 | 896,443 | 1,133,851 |
| Louisiana | 1,465 | 238 | 868,633 | 1,161,013 | 896,196 | 1,193,589 |
| Maine | 466 | 54 | 284,966 | 299,272 | 293,824 | 310,080 |
| Maryland | 1,570 | 3,115 | 1,317,787 | 2,293,531 | 1,329,567 | 2,331,427 |
| Massachusetts | 665 | 215 | 1,830,504 | 2,868,471 | 1,854,473 | 2,922,644 |
| Michigan | 5,083 | 984 | 2,697,223 | 4,603,859 | 2,732,551 | 4,685,797 |
| Minnesota | 8,543 | 1,228 | 1,089,977 | 1,501,588 | 1,146,314 | 1,563,635 |
| Mississippi | 1,544 | 488 | 474,390 | 531,422 | 498,325 | 554,138 |
| Missouri | 5,385 | 595 | 1,340,356 | 2,009,763 | 1,389,429 | 2,077,498 |
| Montana | 2,527 | 342 | 200,252 | 226,834 | 211,189 | 239,638 |
| Nebraska | 9,399 | 1,707 | 448,329 | 595,537 | 477,167 | 640,463 |
| Nevada | 110 | 41 | 182,597 | 303,560 | 185,059 | 308,685 |
| New Hampshire | 281 | 35 | 251,266 | 344,675 | 255,758 | 352,343 |
| New Jersey | 991 | 404 | 2,313,655 | 4,375,377 | 2,336,891 | 4,444,181 |
| New Mexico | 884 | 143 | 261,128 | 319,857 | 267,775 | 329,034 |
| New York | 4,373 | 1,513 | 5,620,812 | 9,673,831 | 5,690,831 | 9,837,871 |
| North Carolina | 3,144 | 336 | 1,481,016 | 1,815,040 | 1,525,672 | 1,871,779 |
| North Dakota | 4,837 | 744 | 159,065 | 164,977 | 178,322 | 185,294 |
| Ohio | 4,954 | 891 | 3,216,655 | 4,995,520 | 3,258,345 | 5,099,445 |
| Oklahoma | 3,935 | 681 | 694,945 | 906,627 | 724,063 | 944,753 |
| Oregon | 4,164 | 968 | 676,120 | 947,795 | 691,557 | 977,129 |
| Pennsylvania | 5,011 | 1,071 | 3,629,368 | 5,313,376 | 3,688,318 | 5,434,587 |
| Rhode Island | 239 | 120 | 279,966 | 403,743 | 283,435 | 410,438 |
| South Carolina | 655 | 125 | 711,793 | 827,140 | 731,994 | 851,111 |
| South Dakota | 2,453 | 309 | 161,790 | 161,192 | 181,515 | 177,082 |
| Tennessee | 2,605 | 774 | 1,070,897 | 1,418,313 | 1,108,500 | 1,459,360 |
| Texas | 12,220 | 4,295 | 3,015,221 | 4,716,720 | 3,118,652 | 4,862,955 |
| Utah | 921 | 105 | 296,578 | 354,580 | 303,296 | 365,704 |
| Vermont | 943 | 187 | 136,238 | 163,473 | 140,527 | 168,806 |
| Virginia | 2,354 | 294 | 1,408,325 | 2,205,110 | 1,436,296 | 2,243,938 |
| Washington | 5,321 | 946 | 1,028,123 | 1,517,283 | 1,048,166 | 1,559,525 |
| West Virginia | 543 | 231 | 466,551 | 602,115 | 474,449 | 615,891 |
| Wisconsin | 6,893 | 1,207 | 1,298,547 | 1,817,061 | 1,339,823 | 1,876,989 |
| Wyoming | 686 | 201 | 96,289 | 131,743 | 100,602 | 136,698 |
| APO/FPO[1] | (*) | (*) | 222,949 | 166,095 | 222,949 | 166,156 |
| Puerto Rico | (*) | (*) | 15,530 | 9,716 | 15,530 | 9,716 |
| Other[2] | (*) | (*) | 78,991 | 135,812 | 79,346 | 136,935 |
| IRS REGIONS | | | | | | |
| All regions | 180,602 | 41,641 | 60,869,745 | 93,570,296 | 62,286,330 | 95,942,791 |
| Central | 19,696 | 4,563 | 8,784,236 | 13,658,894 | 8,936,271 | 13,958,763 |
| Mid-Atlantic | 10,247 | 4,974 | 9,069,801 | 14,915,789 | 9,195,653 | 15,191,248 |
| Midwest | 68,412 | 11,054 | 8,852,694 | 13,653,810 | 9,184,751 | 14,139,885 |
| North Atlantic | 7,887 | 2,361 | 9,405,851 | 15,701,372 | 9,529,485 | 15,980,545 |
| Southeast | 14,302 | 3,802 | 8,025,706 | 10,991,278 | 8,258,518 | 11,296,063 |
| Southwest | 34,926 | 8,614 | 6,712,976 | 9,733,718 | 6,959,806 | 10,077,225 |
| Western | 25,100 | 6,271 | 9,701,011 | 14,603,811 | 9,904,021 | 14,986,255 |
| Other areas[3] | (*) | (*) | 317,470 | 311,623 | 317,825 | 312,807 |
| STANDARD FEDERAL REGIONS | | | | | | |
| All regions | 180,602 | 41,641 | 60,869,745 | 93,570,296 | 62,286,330 | 95,942,791 |
| Region I | 3,514 | 847 | 3,785,039 | 6,027,541 | 3,838,654 | 6,142,674 |
| Region II | 5,368 | 1,917 | 7,949,997 | 14,058,925 | 8,043,252 | 14,291,769 |
| Region III | 9,799 | 4,801 | 7,222,697 | 11,142,527 | 7,333,211 | 11,362,958 |
| Region IV | 17,351 | 4,383 | 8,885,820 | 12,087,648 | 9,154,961 | 12,429,914 |
| Region V | 43,494 | 8,519 | 13,391,301 | 21,590,877 | 13,661,878 | 22,098,731 |
| Region VI | 21,622 | 6,132 | 5,279,778 | 7,616,244 | 5,474,796 | 7,869,932 |
| Region VII | 43,887 | 6,636 | 3,222,033 | 4,595,356 | 3,383,604 | 4,835,782 |
| Region VIII | 13,887 | 2,579 | 1,626,959 | 2,126,873 | 1,704,143 | 2,227,029 |
| Region IX | 10,304 | 3,302 | 7,215,173 | 11,162,956 | 7,350,831 | 11,432,168 |
| Region X | 11,348 | 2,524 | 1,989,008 | 2,859,442 | 2,038,705 | 2,948,745 |
| Region XI | (*) | (*) | 301,940 | 301,907 | 302,295 | 303,091 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]Returns filed from Army Post Office and Fleet Post Office addresses.

[2]Returns filed from Panama Canal Zone, Virgin Islands or abroad.

[3]Puerto Rico, APO/FPO; and "other."

NOTE: Amount detail may not add to total because of rounding.

Table 5.2--SELECTED ITEMS, BY MARITAL STATUS AND BY STATES AND REGIONS

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

| States and regions | All returns | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions | | Income Subject to tax | Income tax after credits | Total income tax |
| | | | | Number | Amount | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| United States, total | 77,570,136 | 746,006,325 | 166,484,048 | 206,765,198 | 154,863,556 | 445,558,367 | 93,353,777 | 93,570,296 |
| STATE | | | | | | | | |
| Alabama | 1,104,584 | 9,166,441 | 2,128,964 | 3,018,967 | 2,261,233 | 5,111,433 | 1,028,182 | 1,029,362 |
| Alaska | 107,084 | 1,279,458 | 257,886 | 300,932 | 224,782 | 823,590 | 173,465 | 173,575 |
| Arizona | 746,728 | 6,931,929 | 1,672,827 | 2,045,538 | 1,532,897 | 3,992,693 | 830,890 | 833,367 |
| Arkansas | 637,451 | 4,759,140 | 1,113,689 | 1,743,693 | 1,306,483 | 2,579,645 | 511,017 | 512,027 |
| California | 7,952,251 | 80,300,621 | 21,174,438 | 21,210,722 | 15,889,870 | 45,615,845 | 9,574,264 | 9,610,526 |
| Colorado | 966,646 | 8,941,141 | 2,108,397 | 2,537,303 | 1,899,334 | 5,233,537 | 1,085,018 | 1,087,547 |
| Connecticut | 1,227,427 | 13,643,561 | 2,847,757 | 3,183,292 | 2,385,172 | 8,693,771 | 1,942,997 | 1,947,908 |
| Delaware | 220,033 | 2,321,929 | 483,763 | 588,627 | 440,641 | 1,460,604 | 324,339 | 324,765 |
| District of Columbia | 283,100 | 2,768,813 | 600,897 | 660,648 | 494,851 | 1,759,189 | 402,764 | 403,629 |
| Florida | 2,845,807 | 26,655,694 | 5,851,725 | 7,608,806 | 5,694,709 | 15,941,993 | 3,573,334 | 3,588,185 |
| Georgia | 1,658,777 | 14,709,291 | 3,373,839 | 4,365,540 | 3,270,400 | 8,562,007 | 1,776,965 | 1,781,815 |
| Hawaii | 318,023 | 3,250,608 | 745,241 | 789,246 | 590,656 | 1,982,281 | 415,012 | 415,503 |
| Idaho | 270,059 | 2,155,581 | 487,419 | 767,701 | 574,612 | 1,181,376 | 220,296 | 220,790 |
| Illinois | 4,331,601 | 46,239,262 | 9,243,040 | 11,498,840 | 8,605,597 | 29,273,698 | 6,297,898 | 6,311,819 |
| Indiana | 1,942,712 | 18,711,639 | 3,653,322 | 5,397,046 | 4,041,872 | 11,500,422 | 2,357,520 | 2,361,030 |
| Iowa | 1,054,887 | 9,531,833 | 1,992,328 | 2,938,804 | 2,201,288 | 5,597,073 | 1,090,213 | 1,091,873 |
| Kansas | 828,237 | 7,546,105 | 1,630,527 | 2,298,370 | 1,723,027 | 4,441,373 | 896,510 | 898,184 |
| Kentucky | 1,091,521 | 9,368,362 | 1,984,537 | 2,997,947 | 2,245,586 | 5,444,564 | 1,094,924 | 1,096,370 |
| Louisiana | 1,132,125 | 9,923,839 | 2,223,383 | 3,281,311 | 2,459,405 | 5,602,628 | 1,158,817 | 1,161,013 |
| Maine | 371,129 | 2,910,251 | 658,432 | 1,060,159 | 794,067 | 1,568,429 | 299,121 | 299,272 |
| Maryland | 1,609,345 | 17,427,850 | 3,766,848 | 4,211,789 | 3,153,961 | 10,830,650 | 2,289,950 | 2,293,531 |
| Massachusetts | 2,307,811 | 22,623,934 | 5,153,172 | 5,771,062 | 4,321,286 | 13,682,944 | 2,862,461 | 2,868,471 |
| Michigan | 3,270,194 | 35,083,984 | 7,207,176 | 8,872,478 | 6,647,225 | 21,912,056 | 4,599,406 | 4,603,859 |
| Minnesota | 1,437,956 | 13,185,671 | 3,165,872 | 3,922,389 | 2,935,003 | 7,500,516 | 1,499,026 | 1,501,588 |
| Mississippi | 651,364 | 5,098,823 | 1,223,739 | 1,910,994 | 1,431,747 | 2,696,494 | 530,601 | 531,422 |
| Missouri | 1,724,198 | 16,007,522 | 3,337,191 | 4,613,155 | 3,456,926 | 9,673,419 | 2,007,858 | 2,009,763 |
| Montana | 266,597 | 2,178,026 | 484,785 | 749,185 | 561,169 | 1,220,231 | 226,360 | 226,834 |
| Nebraska | 577,225 | 5,108,349 | 1,052,211 | 1,550,973 | 1,162,259 | 3,034,530 | 594,248 | 595,537 |
| Nevada | 231,111 | 2,242,594 | 487,271 | 585,776 | 438,869 | 1,381,390 | 302,344 | 303,560 |
| New Hampshire | 316,878 | 2,833,912 | 588,152 | 843,054 | 631,575 | 1,691,664 | 344,108 | 344,675 |
| New Jersey | 2,908,163 | 31,546,982 | 6,755,099 | 7,585,834 | 5,680,648 | 19,824,880 | 4,367,162 | 4,375,377 |
| New Mexico | 371,130 | 2,940,964 | 695,952 | 1,069,808 | 801,881 | 1,602,337 | 318,922 | 319,857 |
| New York | 6,943,381 | 74,546,321 | 18,284,135 | 18,201,901 | 13,635,828 | 44,270,266 | 9,642,116 | 9,673,831 |
| North Carolina | 1,885,743 | 15,737,244 | 3,533,507 | 4,824,075 | 3,613,464 | 9,074,197 | 1,813,085 | 1,815,040 |
| North Dakota | 233,690 | 1,714,007 | 390,338 | 648,651 | 485,127 | 921,332 | 164,748 | 164,977 |
| Ohio | 4,027,089 | 38,783,617 | 7,741,470 | 10,477,379 | 7,848,315 | 24,137,233 | 4,988,957 | 4,995,520 |
| Oklahoma | 904,476 | 7,722,211 | 1,734,979 | 2,441,882 | 1,828,832 | 4,428,921 | 904,642 | 906,627 |
| Oregon | 853,424 | 7,809,988 | 1,709,649 | 2,201,843 | 1,650,020 | 4,655,014 | 945,099 | 947,795 |
| Pennsylvania | 4,462,062 | 42,212,991 | 8,902,532 | 11,618,618 | 8,702,433 | 25,688,052 | 5,305,228 | 5,313,376 |
| Rhode Island | 359,083 | 3,233,516 | 707,737 | 934,216 | 700,452 | 1,924,232 | 402,602 | 403,743 |
| South Carolina | 914,376 | 7,424,586 | 1,659,545 | 2,383,109 | 1,784,920 | 4,222,923 | 826,260 | 827,140 |
| South Dakota | 237,029 | 1,676,717 | 399,675 | 681,030 | 510,133 | 875,651 | 161,139 | 161,192 |
| Tennessee | 1,411,408 | 11,755,813 | 2,566,324 | 3,727,564 | 2,791,957 | 6,816,414 | 1,415,241 | 1,418,313 |
| Texas | 4,051,565 | 36,344,410 | 7,713,915 | 11,195,621 | 8,385,851 | 21,677,255 | 4,696,337 | 4,716,720 |
| Utah | 390,394 | 3,420,389 | 851,476 | 1,123,046 | 841,730 | 1,839,589 | 354,136 | 354,580 |
| Vermont | 184,200 | 1,481,772 | 344,289 | 470,399 | 352,360 | 843,232 | 163,308 | 163,473 |
| Virginia | 1,797,097 | 17,271,029 | 3,743,328 | 4,582,354 | 3,432,376 | 10,589,216 | 2,202,946 | 2,205,110 |
| Washington | 1,307,743 | 12,462,698 | 2,651,946 | 3,573,343 | 2,677,509 | 7,476,807 | 1,515,214 | 1,517,283 |
| West Virginia | 585,919 | 5,056,440 | 984,899 | 1,614,276 | 1,210,408 | 3,015,878 | 601,723 | 602,115 |
| Wisconsin | 1,686,987 | 15,691,720 | 3,514,073 | 4,616,783 | 3,456,945 | 9,207,966 | 1,813,057 | 1,817,061 |
| Wyoming | 129,783 | 1,109,267 | 227,251 | 356,414 | 266,898 | 658,300 | 131,432 | 131,743 |
| APO/FPO[1] | 263,270 | 1,726,235 | 376,144 | 597,737 | 447,752 | 933,842 | 166,095 | 166,095 |
| Puerto Rico | 27,663 | 188,112 | 48,207 | 77,213 | 57,908 | 91,339 | 9,675 | 9,716 |
| Other[2] | 151,600 | 1,243,133 | 248,750 | 437,755 | 323,307 | 793,446 | 134,745 | 135,812 |
| REGION | | | | | | | | |
| Central | 10,917,435 | 107,004,041 | 21,571,404 | 29,359,126 | 21,993,406 | 66,010,152 | 13,642,529 | 13,658,894 |
| Mid-Atlantic | 11,279,800 | 113,549,594 | 24,252,468 | 29,247,870 | 21,904,910 | 70,152,591 | 14,892,389 | 14,915,789 |
| Midwest | 11,283,573 | 109,155,081 | 23,094,730 | 30,470,625 | 22,813,279 | 66,084,184 | 13,628,188 | 13,653,810 |
| North Atlantic | 11,709,909 | 121,273,268 | 28,583,675 | 30,464,083 | 22,820,741 | 72,674,537 | 15,656,714 | 15,701,372 |
| Southeast | 10,472,059 | 90,547,893 | 20,337,643 | 27,839,055 | 20,848,429 | 52,425,460 | 10,963,669 | 10,991,278 |
| Southwest | 9,021,413 | 79,287,076 | 17,448,093 | 24,924,402 | 18,671,712 | 46,223,996 | 9,702,695 | 9,733,718 |
| Western | 12,443,414 | 122,031,893 | 30,522,938 | 33,347,332 | 24,982,115 | 70,168,816 | 14,557,081 | 14,603,811 |
| Other areas[3] | 442,533 | 3,157,480 | 673,102 | 1,112,705 | 1,828,967 | 1,818,628 | 310,515 | 311,623 |

Table 5.2--SELECTED ITEMS, BY MARITAL STATUS AND BY STATES AND REGIONS

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

| States and regions | Number of returns | Adjusted gross income | Joint returns of husbands and wives: Total deductions | Exemptions: Number | Exemptions: Amount | Income subject to tax | Income tax after credits | Total income tax |
|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| United States, total | 43,113,280 | 574,516,037 | 114,911,859 | 158,880,404 | 119,023,310 | 348,348,594 | 73,716,208 | 73,907,436 |
| STATE | | | | | | | | |
| Alabama | 662,345 | 7,597,711 | 1,526,905 | 2,395,809 | 1,794,328 | 4,381,462 | 887,288 | 888,265 |
| Alaska | 60,470 | 1,000,018 | 185,208 | 238,789 | 178,528 | 645,993 | 136,622 | 136,665 |
| Arizona | 424,534 | 5,440,849 | 1,129,811 | 1,592,089 | 1,193,089 | 3,204,994 | 673,874 | 675,730 |
| Arkansas | 403,138 | 3,950,275 | 791,972 | 1,420,080 | 1,064,637 | 2,199,532 | 437,737 | 438,484 |
| California | 4,312,659 | 60,546,962 | 14,915,201 | 16,109,789 | 12,070,272 | 34,585,307 | 7,329,234 | 7,361,663 |
| Colorado | 529,159 | 7,088,872 | 1,482,891 | 2,012,354 | 1,505,952 | 4,194,431 | 879,202 | 881,549 |
| Connecticut | 644,505 | 10,415,451 | 1,955,895 | 2,419,819 | 1,813,325 | 6,754,079 | 1,546,844 | 1,551,456 |
| Delaware | 116,719 | 1,791,103 | 335,576 | 441,015 | 330,284 | 1,147,541 | 254,545 | 254,919 |
| District of Columbia | 90,880 | 1,454,428 | 293,587 | 332,609 | 249,307 | 931,682 | 226,240 | 226,940 |
| Florida | 1,630,229 | 20,836,756 | 4,061,944 | 5,828,850 | 4,366,767 | 12,734,202 | 2,895,306 | 2,908,644 |
| Georgia | 930,849 | 11,478,177 | 2,345,188 | 3,332,959 | 2,496,748 | 6,824,445 | 1,432,763 | 1,437,210 |
| Hawaii | 155,606 | 2,426,745 | 507,610 | 587,020 | 439,521 | 1,488,123 | 314,814 | 315,203 |
| Idaho | 169,667 | 1,816,509 | 355,012 | 641,090 | 479,806 | 1,022,087 | 191,510 | 191,993 |
| Illinois | 2,322,097 | 34,967,890 | 6,264,197 | 8,678,365 | 6,501,354 | 22,447,246 | 4,890,664 | 4,903,187 |
| Indiana | 1,134,352 | 14,871,208 | 2,513,804 | 4,216,576 | 3,158,835 | 9,361,024 | 1,937,750 | 1,940,970 |
| Iowa | 641,959 | 7,721,871 | 1,420,525 | 2,410,540 | 1,805,175 | 4,618,951 | 907,891 | 909,517 |
| Kansas | 516,496 | 6,249,860 | 1,177,376 | 1,875,645 | 1,406,292 | 3,767,938 | 761,906 | 763,299 |
| Kentucky | 674,054 | 7,565,526 | 1,412,624 | 2,443,035 | 1,830,321 | 4,461,471 | 907,253 | 908,626 |
| Louisiana | 707,577 | 8,024,125 | 1,605,843 | 2,655,083 | 1,990,227 | 4,604,531 | 952,234 | 954,101 |
| Maine | 211,889 | 2,267,522 | 432,978 | 841,913 | 630,447 | 1,253,975 | 242,672 | 242,806 |
| Maryland | 860,183 | 13,339,752 | 2,640,782 | 3,120,433 | 2,337,136 | 8,451,477 | 1,817,337 | 1,820,640 |
| Massachusetts | 1,151,854 | 16,612,618 | 3,384,480 | 4,326,701 | 3,238,713 | 10,143,587 | 2,161,352 | 2,166,472 |
| Michigan | 1,840,268 | 27,308,872 | 5,079,647 | 6,930,409 | 5,193,403 | 17,212,124 | 3,648,570 | 3,652,717 |
| Minnesota | 807,621 | 10,419,153 | 2,261,817 | 3,151,082 | 2,358,111 | 5,977,088 | 1,198,401 | 1,200,567 |
| Mississippi | 403,920 | 4,063,175 | 883,505 | 1,484,568 | 1,112,060 | 2,198,599 | 434,387 | 435,108 |
| Missouri | 997,116 | 12,571,676 | 2,300,552 | 3,536,337 | 2,649,708 | 7,772,339 | 1,616,578 | 1,618,276 |
| Montana | 158,749 | 1,740,741 | 336,166 | 604,493 | 452,988 | 994,891 | 185,631 | 186,077 |
| Nebraska | 346,638 | 4,147,172 | 747,235 | 1,266,339 | 949,286 | 2,518,362 | 494,888 | 495,766 |
| Nevada | 119,959 | 1,702,802 | 322,202 | 433,768 | 324,955 | 1,074,592 | 237,990 | 238,929 |
| New Hampshire | 176,041 | 2,209,408 | 387,704 | 659,782 | 494,373 | 1,346,821 | 275,911 | 276,389 |
| New Jersey | 1,492,687 | 24,052,101 | 4,599,375 | 5,570,932 | 4,172,902 | 15,423,435 | 3,462,035 | 3,469,213 |
| New Mexico | 218,692 | 2,346,038 | 479,897 | 856,736 | 642,179 | 1,300,351 | 259,129 | 259,953 |
| New York | 3,538,823 | 54,005,358 | 12,410,447 | 13,290,477 | 9,958,323 | 32,165,571 | 7,116,444 | 7,143,929 |
| North Carolina | 1,072,400 | 12,355,806 | 2,449,429 | 3,668,594 | 2,750,378 | 7,321,746 | 1,479,832 | 1,481,565 |
| North Dakota | 133,979 | 1,330,763 | 257,772 | 520,204 | 389,196 | 722,290 | 128,457 | 128,667 |
| Ohio | 2,169,008 | 29,336,326 | 5,165,961 | 8,008,866 | 5,999,560 | 18,455,247 | 3,852,959 | 3,858,355 |
| Oklahoma | 593,292 | 6,412,325 | 1,300,299 | 2,050,472 | 1,535,457 | 3,716,108 | 758,852 | 760,524 |
| Oregon | 493,872 | 6,192,277 | 1,191,494 | 1,718,390 | 1,287,438 | 3,772,499 | 774,409 | 776,867 |
| Pennsylvania | 2,470,900 | 32,266,565 | 6,045,007 | 8,947,006 | 6,703,951 | 19,886,814 | 4,153,445 | 4,160,990 |
| Rhode Island | 191,975 | 2,454,647 | 461,337 | 718,339 | 538,633 | 1,488,717 | 314,417 | 315,373 |
| South Carolina | 510,556 | 5,864,699 | 1,143,210 | 1,804,876 | 1,352,393 | 3,451,187 | 681,238 | 681,931 |
| South Dakota | 140,792 | 1,333,686 | 267,873 | 556,621 | 416,962 | 708,164 | 130,486 | 130,529 |
| Tennessee | 833,888 | 9,378,351 | 1,783,996 | 2,867,808 | 2,148,468 | 5,629,380 | 1,184,688 | 1,187,619 |
| Texas | 2,359,491 | 29,025,203 | 5,345,586 | 8,731,303 | 6,540,378 | 17,841,486 | 3,879,104 | 3,897,531 |
| Utah | 224,256 | 2,797,112 | 624,766 | 899,293 | 673,966 | 1,543,902 | 300,399 | 300,795 |
| Vermont | 98,358 | 1,116,793 | 223,871 | 361,333 | 270,685 | 642,529 | 125,309 | 125,444 |
| Virginia | 977,291 | 13,298,685 | 2,564,312 | 3,436,403 | 2,575,375 | 8,322,666 | 1,752,282 | 1,754,112 |
| Washington | 784,240 | 9,991,971 | 1,895,226 | 2,872,401 | 2,151,989 | 6,093,757 | 1,239,966 | 1,241,762 |
| West Virginia | 365,755 | 4,087,118 | 686,220 | 1,295,194 | 971,238 | 2,486,825 | 495,202 | 495,511 |
| Wisconsin | 961,656 | 12,298,066 | 2,462,432 | 3,696,390 | 2,766,705 | 7,275,337 | 1,440,493 | 1,443,709 |
| Wyoming | 79,037 | 915,945 | 157,453 | 291,230 | 218,063 | 558,966 | 111,992 | 112,245 |
| APO/FPO[1] | 115,429 | 1,077,565 | 183,251 | 403,343 | 302,017 | 599,984 | 106,111 | 106,111 |
| Puerto Rico | 13,519 | 122,899 | 23,964 | 51,885 | 38,912 | 62,428 | 6,101 | 6,143 |
| Other[2] | 71,851 | 828,520 | 130,444 | 274,967 | 202,194 | 560,311 | 85,464 | 86,390 |
| REGION | | | | | | | | |
| Central | 6,183,437 | 83,169,053 | 14,858,256 | 22,894,080 | 17,153,356 | 51,976,690 | 10,841,734 | 10,856,179 |
| Mid-Atlantic | 6,008,660 | 86,202,634 | 16,478,639 | 21,848,398 | 16,368,954 | 54,163,616 | 11,665,884 | 11,686,813 |
| Midwest | 6,351,858 | 84,790,278 | 15,982,403 | 23,815,878 | 17,836,497 | 52,039,778 | 10,807,858 | 10,830,219 |
| North Atlantic | 6,013,445 | 89,081,795 | 19,256,712 | 22,618,364 | 16,944,498 | 53,795,278 | 11,782,949 | 11,821,869 |
| Southeast | 6,044,187 | 71,574,670 | 14,194,178 | 21,383,464 | 16,021,143 | 42,541,020 | 8,995,502 | 9,020,340 |
| Southwest | 5,406,882 | 64,012,644 | 12,341,317 | 19,892,903 | 14,903,184 | 38,183,344 | 8,040,156 | 8,067,684 |
| Western | 6,904,012 | 93,655,981 | 21,462,697 | 25,697,122 | 19,252,552 | 54,426,144 | 11,384,449 | 11,425,685 |
| Other areas[3] | 200,799 | 2,028,981 | 337,660 | 730,195 | 543,122 | 1,222,724 | 197,677 | 198,644 |

Table 5.2--SELECTED ITEMS, BY MARITAL STATUS AND BY STATES AND REGIONS

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

| States and regions | Separate returns of husbands and wives | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deduction | Exemptions | | Income subject to tax | Income tax after credits | Total income tax |
| | | | | Number | Amount | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| United States, total | 2,401,301 | 13,424,924 | 2,607,680 | 4,863,060 | 3,626,401 | 7,789,964 | 1,591,471 | 1,593,748 |
| STATE | | | | | | | | |
| Alabama | 48,305 | 214,046 | 38,184 | 83,219 | 61,951 | 126,969 | 23,899 | 23,899 |
| Alaska | 2,520 | 18,283 | 2,884 | 6,139 | 4,570 | 11,068 | 2,311 | 2,311 |
| Arizona | 26,181 | 167,118 | 35,450 | 59,804 | 44,853 | 89,159 | 16,551 | 16,616 |
| Arkansas | 15,163 | 76,062 | 11,594 | 21,580 | 16,185 | 48,101 | 8,909 | 8,909 |
| California | 172,700 | 988,980 | 228,007 | 381,280 | 285,788 | 549,726 | 116,670 | 116,979 |
| Colorado | 29,456 | 150,219 | 23,961 | 33,619 | 24,885 | 106,816 | 20,100 | 20,100 |
| Connecticut | 40,932 | 236,396 | 38,168 | 81,933 | 61,159 | 141,836 | 28,001 | 28,001 |
| Delaware | 9,383 | 64,677 | 9,911 | 23,365 | 17,392 | 39,522 | 8,908 | 8,908 |
| District of Columbia | 22,406 | 160,596 | 25,769 | 43,069 | 32,302 | 107,371 | 21,306 | 21,306 |
| Florida | 85,672 | 485,824 | 94,675 | 230,370 | 165,855 | 249,760 | 54,537 | 54,669 |
| Georgia | 71,651 | 315,480 | 65,002 | 136,669 | 101,771 | 160,374 | 29,969 | 29,990 |
| Hawaii | 12,081 | 59,133 | 10,238 | 22,617 | 16,836 | 35,452 | 6,326 | 6,326 |
| Idaho | 4,700 | 16,977 | 4,116 | 8,843 | 6,576 | 7,919 | 1,422 | 1,422 |
| Illinois | 114,775 | 728,745 | 111,817 | 207,060 | 151,512 | 477,839 | 101,169 | 101,500 |
| Indiana | 47,829 | 215,894 | 38,185 | 90,640 | 67,829 | 127,254 | 26,348 | 26,348 |
| Iowa | 15,808 | 88,508 | 14,306 | 26,496 | 19,872 | 57,480 | 10,551 | 10,551 |
| Kansas | 14,450 | 82,190 | 19,603 | 16,300 | 12,207 | 50,665 | 9,598 | 9,598 |
| Kentucky | 46,399 | 251,891 | 42,420 | 79,186 | 59,236 | 161,314 | 32,508 | 32,508 |
| Louisiana | 29,295 | 127,544 | 27,543 | 75,744 | 56,759 | 54,243 | 11,536 | 11,536 |
| Maine | 17,371 | 57,940 | 13,463 | 24,304 | 18,190 | 30,990 | 5,538 | 5,538 |
| Maryland | 58,010 | 324,518 | 65,974 | 121,769 | 91,327 | 181,586 | 37,208 | 37,220 |
| Massachusetts | 43,737 | 236,208 | 41,366 | 70,837 | 53,049 | 152,736 | 31,320 | 31,320 |
| Michigan | 73,646 | 454,282 | 78,678 | 155,313 | 116,161 | 284,058 | 62,746 | 62,791 |
| Minnesota | 28,110 | 138,173 | 28,960 | 44,798 | 33,577 | 86,009 | 18,287 | 18,375 |
| Mississippi | 16,005 | 62,276 | 14,509 | 51,419 | 38,545 | 19,981 | 4,145 | 4,177 |
| Missouri | 47,536 | 290,431 | 52,096 | 116,446 | 87,024 | 161,774 | 31,994 | 32,046 |
| Montana | 6,232 | 25,012 | 4,964 | 12,702 | 9,220 | 12,781 | 2,391 | 2,391 |
| Nebraska | 10,406 | 32,920 | 7,141 | 16,231 | 12,125 | 16,429 | 2,874 | 2,891 |
| Nevada | 5,839 | 33,886 | 6,429 | 11,857 | 8,893 | 19,481 | 4,466 | 4,516 |
| New Hampshire | 9,334 | 41,582 | 8,299 | 15,257 | 11,391 | 26,952 | 4,903 | 4,903 |
| New Jersey | 98,885 | 644,954 | 128,383 | 203,775 | 152,471 | 392,285 | 83,424 | 83,452 |
| New Mexico | 5,569 | 20,767 | 4,999 | 11,610 | 8,708 | 9,187 | 1,746 | 1,763 |
| New York | 266,480 | 1,966,038 | 451,694 | 579,486 | 434,305 | 1,120,748 | 246,305 | 246,996 |
| North Carolina | 102,937 | 479,703 | 83,318 | 205,477 | 151,417 | 257,268 | 47,068 | 47,093 |
| North Dakota | 5,262 | 23,641 | 4,746 | 10,812 | 8,016 | 13,055 | 2,539 | 2,539 |
| Ohio | 210,850 | 1,487,060 | 212,635 | 333,485 | 248,915 | 1,052,286 | 211,038 | 211,060 |
| Oklahoma | 16,189 | 51,694 | 10,825 | 21,038 | 15,754 | 30,140 | 5,250 | 5,250 |
| Oregon | 13,163 | 51,785 | 10,513 | 31,052 | 23,289 | 19,445 | 4,654 | 4,683 |
| Pennsylvania | 125,101 | 689,264 | 135,660 | 240,415 | 180,000 | 404,969 | 80,017 | 80,026 |
| Rhode Island | 7,536 | 33,707 | 8,256 | 16,372 | 12,215 | 15,592 | 2,774 | 2,774 |
| South Carolina | 54,420 | 188,163 | 40,656 | 114,960 | 86,183 | 74,733 | 13,056 | 13,056 |
| South Dakota | 3,978 | 13,394 | 2,803 | 8,599 | 6,396 | 6,128 | 1,121 | 1,121 |
| Tennessee | 55,819 | 194,658 | 54,804 | 120,251 | 90,188 | 70,100 | 13,583 | 13,583 |
| Texas | 115,134 | 473,112 | 101,150 | 286,640 | 214,677 | 192,391 | 38,552 | 38,622 |
| Utah | 15,748 | 67,762 | 18,272 | 27,935 | 20,951 | 32,926 | 6,191 | 6,202 |
| Vermont | 5,364 | 28,197 | 5,614 | 9,603 | 7,187 | 17,029 | 3,411 | 3,423 |
| Virginia | 70,071 | 373,875 | 73,221 | 153,874 | 114,993 | 199,582 | 39,476 | 39,541 |
| Washington | 26,898 | 119,950 | 24,828 | 48,200 | 36,102 | 70,340 | 14,946 | 14,946 |
| West Virginia | 15,510 | 68,608 | 12,315 | 32,761 | 24,571 | 36,715 | 7,207 | 7,278 |
| Wisconsin | 24,506 | 151,313 | 29,190 | 32,125 | 24,052 | 102,692 | 20,149 | 20,149 |
| Wyoming | 2,863 | 10,122 | 2,384 | 5,803 | 4,352 | 4,613 | 826 | 857 |
| APO/FPO[1] | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Puerto Rico | (*) | (*) | (*) | (*) | (*) | - | - | - |
| Other[2] | 15,691 | 77,743 | 12,706 | 63,605 | 47,388 | 45,196 | 7,248 | 7,290 |
| REGION | | | | | | | | |
| Central | 394,234 | 2,477,736 | 384,233 | 691,385 | 516,713 | 1,661,627 | 339,848 | 339,984 |
| Mid-Atlantic | 383,856 | 2,257,884 | 438,918 | 786,267 | 588,485 | 1,325,316 | 270,339 | 270,454 |
| Midwest | 250,381 | 1,467,125 | 251,059 | 462,567 | 342,573 | 921,406 | 188,685 | 189,173 |
| North Atlantic | 390,754 | 2,600,068 | 566,860 | 797,792 | 597,495 | 1,505,883 | 322,251 | 322,955 |
| Southeast | 434,809 | 1,940,150 | 391,147 | 942,365 | 695,910 | 959,185 | 186,257 | 186,466 |
| Southwest | 228,119 | 991,710 | 202,059 | 472,334 | 353,526 | 496,156 | 96,517 | 96,634 |
| Western | 286,062 | 1,548,885 | 345,700 | 610,429 | 457,078 | 848,295 | 175,926 | 176,391 |
| Other areas[3] | 33,086 | 141,366 | 27,703 | 99,921 | 74,619 | 72,095 | 11,647 | 11,689 |

Table 5.2--SELECTED ITEMS BY MARITAL STATUS AND BY STATES AND REGIONS

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

| States and regions | Returns of head of households | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions | | Income subject to tax | Income tax after credits | Total income tax |
| | | | | Number | Amount | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| United States, total | 3,988,920 | 28,074,988 | 7,076,582 | 9,648,543 | 7,225,451 | 14,665,241 | 2,804,792 | 2,808,396 |
| STATE | | | | | | | | |
| Alabama | 45,791 | 285,144 | 74,815 | 119,031 | 89,273 | 133,046 | 24,395 | 24,432 |
| Alaska | 4,787 | 45,350 | 10,353 | 12,520 | 9,333 | 26,697 | 5,327 | 5,327 |
| Arizona | 32,733 | 254,557 | 64,338 | 96,130 | 72,098 | 124,119 | 24,576 | 24,752 |
| Arkansas | 20,645 | 115,009 | 31,144 | 43,872 | 32,903 | 61,190 | 10,828 | 10,828 |
| California | 417,375 | 3,158,835 | 944,781 | 1,027,437 | 768,713 | 1,535,799 | 294,144 | 295,031 |
| Colorado | 35,759 | 245,180 | 66,491 | 87,667 | 65,750 | 121,609 | 22,786 | 22,786 |
| Connecticut | 63,564 | 521,031 | 119,679 | 129,703 | 97,277 | 315,479 | 62,508 | 62,564 |
| Delaware | 10,338 | 70,805 | 16,949 | 26,874 | 20,062 | 36,110 | 7,527 | 7,530 |
| District of Columbia | 27,003 | 184,531 | 52,820 | 72,455 | 54,260 | 84,913 | 17,081 | 17,121 |
| Florida | 164,802 | 1,098,941 | 294,663 | 387,962 | 290,966 | 541,458 | 105,263 | 105,504 |
| Georgia | 94,599 | 558,914 | 160,626 | 239,599 | 179,685 | 245,020 | 45,130 | 45,215 |
| Hawaii | 6,396 | 67,863 | 15,723 | 21,725 | 16,294 | 36,460 | 8,604 | 8,621 |
| Idaho | 8,610 | 47,202 | 12,402 | 19,611 | 14,699 | 22,348 | 3,997 | 3,997 |
| Illinois | 268,388 | 2,063,885 | 474,122 | 658,593 | 493,251 | 1,147,278 | 223,075 | 223,265 |
| Indiana | 111,654 | 695,016 | 166,808 | 299,155 | 223,372 | 334,010 | 59,509 | 59,523 |
| Iowa | 30,327 | 167,089 | 52,999 | 65,169 | 48,877 | 71,076 | 12,523 | 12,523 |
| Kansas | 25,724 | 203,135 | 42,706 | 73,405 | 55,017 | 106,934 | 22,117 | 22,122 |
| Kentucky | 40,089 | 259,211 | 63,765 | 82,585 | 61,326 | 139,319 | 25,571 | 25,588 |
| Louisiana | 60,766 | 350,641 | 109,764 | 170,177 | 127,607 | 151,789 | 31,121 | 31,202 |
| Maine | 17,835 | 121,077 | 28,866 | 32,563 | 24,397 | 68,598 | 12,731 | 12,746 |
| Maryland | 84,347 | 698,772 | 169,408 | 222,905 | 166,670 | 372,940 | 69,729 | 69,771 |
| Massachusetts | 97,371 | 800,523 | 176,549 | 219,277 | 164,381 | 471,296 | 91,152 | 91,237 |
| Michigan | 174,235 | 1,342,091 | 304,856 | 429,775 | 322,166 | 764,301 | 145,033 | 145,052 |
| Minnesota | 27,202 | 198,567 | 47,982 | 50,329 | 37,583 | 115,032 | 25,120 | 25,230 |
| Mississippi | 52,666 | 315,021 | 78,125 | 139,056 | 104,197 | 141,883 | 26,401 | 26,417 |
| Missouri | 91,085 | 612,717 | 146,263 | 230,104 | 172,554 | 319,755 | 60,297 | 60,322 |
| Montana | 9,687 | 60,556 | 17,104 | 24,568 | 18,420 | 30,409 | 5,339 | 5,339 |
| Nebraska | 8,165 | 52,770 | 11,062 | 22,648 | 16,986 | 24,693 | 4,360 | 4,387 |
| Nevada | 16,803 | 114,476 | 29,519 | 40,575 | 30,387 | 58,323 | 11,204 | 11,237 |
| New Hampshire | 14,629 | 82,684 | 22,447 | 31,975 | 23,918 | 41,460 | 8,436 | 8,442 |
| New Jersey | 199,660 | 1,552,783 | 347,175 | 498,607 | 372,421 | 872,569 | 170,520 | 170,566 |
| New Mexico | 19,255 | 108,235 | 29,777 | 48,008 | 35,999 | 51,045 | 9,514 | 9,527 |
| New York | 462,980 | 3,686,458 | 927,744 | 1,138,137 | 852,278 | 1,996,410 | 386,767 | 387,260 |
| North Carolina | 119,382 | 649,001 | 176,485 | 247,213 | 185,410 | 314,469 | 57,091 | 57,108 |
| North Dakota | 5,407 | 31,691 | 8,612 | 13,299 | 9,974 | 14,773 | 2,557 | 2,557 |
| Ohio | 189,393 | 1,290,347 | 293,259 | 436,958 | 327,703 | 716,993 | 135,925 | 136,032 |
| Oklahoma | 26,316 | 143,873 | 44,206 | 57,339 | 43,004 | 63,956 | 11,406 | 11,406 |
| Oregon | 42,307 | 267,117 | 62,027 | 95,758 | 71,819 | 146,733 | 26,350 | 26,384 |
| Pennsylvania | 210,919 | 1,492,908 | 341,818 | 484,866 | 361,436 | 834,846 | 156,757 | 156,852 |
| Rhode Island | 14,710 | 113,681 | 26,522 | 33,824 | 25,368 | 64,592 | 13,655 | 13,668 |
| South Carolina | 44,521 | 242,180 | 63,241 | 100,747 | 75,542 | 112,669 | 19,928 | 19,978 |
| South Dakota | 7,106 | 35,700 | 10,516 | 15,356 | 11,517 | 16,152 | 2,731 | 2,731 |
| Tennessee | 89,814 | 556,045 | 135,771 | 217,219 | 162,914 | 269,658 | 50,659 | 50,692 |
| Texas | 223,990 | 1,331,404 | 359,961 | 534,063 | 400,461 | 628,595 | 120,615 | 120,840 |
| Utah | 18,420 | 104,152 | 28,086 | 33,419 | 25,013 | 53,832 | 8,441 | 8,441 |
| Vermont | 5,863 | 36,133 | 9,454 | 13,639 | 10,203 | 17,676 | 3,050 | 3,050 |
| Virginia | 85,351 | 572,895 | 141,558 | 222,206 | 166,655 | 290,675 | 56,580 | 56,654 |
| Washington | 57,242 | 381,629 | 99,908 | 120,439 | 90,329 | 202,067 | 39,544 | 39,599 |
| West Virginia | 20,057 | 121,795 | 32,049 | 50,550 | 37,913 | 58,512 | 12,680 | 12,680 |
| Wisconsin | 51,801 | 333,056 | 84,096 | 125,046 | 93,785 | 171,639 | 30,181 | 30,232 |
| Wyoming | 4,531 | 29,118 | 6,856 | 10,348 | 7,741 | 15,165 | 3,258 | 3,265 |
| APO/FPO[1] | 17,235 | 107,149 | 22,762 | 43,418 | 32,564 | 52,312 | 8,804 | 8,804 |
| Puerto Rico | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Other[2] | 7,046 | 79,319 | 13,950 | 23,922 | 17,942 | 48,490 | 11,325 | 11,389 |
| REGION | | | | | | | | |
| Central | 535,428 | 3,708,461 | 860,736 | 1,299,023 | 972,479 | 2,013,134 | 378,718 | 378,875 |
| Mid-Atlantic | 617,618 | 4,572,694 | 1,069,728 | 1,527,913 | 1,141,503 | 2,492,053 | 478,194 | 478,495 |
| Midwest | 489,481 | 3,495,474 | 835,651 | 1,180,544 | 884,526 | 1,880,398 | 360,844 | 361,248 |
| North Atlantic | 676,952 | 5,361,587 | 1,311,261 | 1,599,118 | 1,197,821 | 2,975,511 | 578,299 | 578,967 |
| Southeast | 611,575 | 3,705,246 | 983,726 | 1,450,827 | 1,087,987 | 1,758,203 | 328,867 | 329,345 |
| Southwest | 416,986 | 2,526,595 | 690,904 | 1,024,879 | 768,482 | 1,200,281 | 231,647 | 231,976 |
| Western | 614,360 | 4,501,737 | 1,284,241 | 1,492,182 | 1,117,105 | 2,236,787 | 427,526 | 428,728 |
| Other areas[3] | 26,520 | 203,194 | 40,331 | 74,057 | 55,543 | 108,871 | 20,700 | 20,764 |

Table 5.2--SELECTED ITEMS, BY MARITAL STATUS AND BY STATES AND REGIONS

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

| States and regions | Returns of Surviving Spouses | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions | | Income subject to tax | Income tax after credits | Total income tax |
| | | | | Number | Amount | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| United States, total | 240,498 | 1,531,322 | 456,864 | 670,017 | 501,611 | 716,575 | 143,509 | 143,959 |
| STATE | | | | | | | | |
| Alabama | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Alaska | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Arizona | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Arkansas | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| California | 11,646 | 106,909 | 34,599 | 37,451 | 28,088 | 48,030 | 9,147 | 9,147 |
| Colorado | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Connecticut | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Delaware | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| District of Columbia | - | - | - | - | - | - | - | - |
| Florida | 6,943 | 51,436 | 13,631 | 15,090 | 11,318 | 27,356 | 4,662 | 4,664 |
| Georgia | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Hawaii | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Idaho | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Illinois | 9,776 | 72,313 | 15,523 | 32,536 | 24,402 | 39,247 | 9,003 | 9,003 |
| Indiana | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Iowa | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Kansas | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Kentucky | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Louisiana | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Maine | (*) | (*) | (*) | (*) | (*) | - | - | - |
| Maryland | 6,811 | 26,976 | 11,602 | 16,075 | 12,056 | 15,651 | 3,012 | 3,012 |
| Massachusetts | 7,681 | 72,920 | 19,125 | 17,725 | 13,294 | 40,442 | 7,081 | 7,092 |
| Michigan | 11,878 | 67,155 | 21,022 | 32,243 | 24,182 | 26,945 | 5,388 | 5,388 |
| Minnesota | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Mississippi | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Missouri | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Montana | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Nebraska | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Nevada | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| New Hampshire | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| New Jersey | 14,720 | 116,836 | 35,046 | 49,338 | 37,004 | 50,082 | 9,749 | 9,772 |
| New Mexico | 2,280 | 21,845 | 6,664 | 6,119 | 4,589 | 11,397 | 2,550 | 2,550 |
| New York | 21,380 | 179,671 | 62,868 | 59,227 | 44,420 | 76,905 | 16,510 | 16,619 |
| North Carolina | 11,449 | 46,040 | 16,671 | 25,947 | 19,460 | 15,108 | 2,898 | 2,898 |
| North Dakota | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Ohio | 17,190 | 91,005 | 26,586 | 35,148 | 26,361 | 46,465 | 8,959 | 8,959 |
| Oklahoma | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Oregon | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Pennsylvania | 14,467 | 98,081 | 24,048 | 32,505 | 24,379 | 54,163 | 11,104 | 11,104 |
| Rhode Island | 992 | 6,819 | 1,733 | 2,073 | 1,555 | 3,778 | 714 | 714 |
| South Carolina | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| South Dakota | 1,450 | 4,279 | 1,687 | 3,321 | 2,491 | 1,332 | 208 | 208 |
| Tennessee | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Texas | 20,468 | 83,678 | 26,908 | 61,761 | 45,567 | 31,009 | 6,383 | 6,383 |
| Utah | - | - | - | - | - | - | - | - |
| Vermont | 479 | 2,820 | 765 | 1,302 | 977 | 1,115 | 175 | 175 |
| Virginia | 4,920 | 39,142 | 8,835 | 12,641 | 9,481 | 26,058 | 6,230 | 6,230 |
| Washington | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| West Virginia | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Wisconsin | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Wyoming | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| APO/FPO[1] | - | - | - | - | - | - | - | - |
| Puerto Rico | - | - | - | - | - | - | - | - |
| Other[2] | (*) | (*) | (*) | (*) | (*) | - | - | - |
| REGION | | | | | | | | |
| Central | 37,011 | 196,567 | 58,420 | 98,453 | 73,840 | 93,194 | 17,950 | 17,950 |
| Mid-Atlantic | 41,325 | 283,164 | 80,103 | 111,373 | 83,530 | 146,958 | 30,266 | 30,289 |
| Midwest | 27,153 | 195,399 | 50,761 | 85,206 | 63,905 | 95,202 | 20,629 | 20,922 |
| North Atlantic | 35,931 | 280,605 | 92,985 | 96,284 | 72,061 | 126,727 | 25,763 | 25,883 |
| Southeast | 40,648 | 217,009 | 67,171 | 97,050 | 72,788 | 96,140 | 17,313 | 17,326 |
| Southwest | 31,190 | 156,710 | 47,201 | 101,134 | 75,096 | 65,643 | 14,187 | 14,187 |
| Western | 25,393 | 197,030 | 57,822 | 76,823 | 57,615 | 92,710 | 17,404 | 17,404 |
| Other areas[3] | (*) | (*) | (*) | (*) | (*) | - | - | - |

Table 5.2--SELECTED ITEMS, BY MARITAL STATUS AND BY STATES AND REGIONS

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

| States and regions | Returns of Single Persons | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions | | Income subject to tax | Income tax after credits | Total income tax |
| | | | | Number | Amount | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| United States, total | 27,826,137 | 128,459,050 | 41,431,070 | 32,703,174 | 24,486,803 | 74,037,996 | 15,097,798 | 15,116,757 |
| STATE | | | | | | | | |
| Alabama | 340,777 | 1,041,117 | 477,667 | 404,342 | 303,257 | 461,396 | 90,970 | 91,136 |
| Alaska | 39,212 | 214,668 | 59,084 | 43,192 | 32,132 | 139,272 | 29,113 | 29,179 |
| Arizona | 262,822 | 1,061,466 | 442,048 | 296,347 | 221,981 | 568,593 | 114,667 | 115,047 |
| Arkansas | 195,938 | 602,512 | 275,117 | 239,123 | 178,479 | 265,012 | 52,122 | 52,386 |
| California | 3,037,871 | 15,498,934 | 5,051,849 | 3,654,765 | 2,737,009 | 8,896,983 | 1,825,069 | 1,827,707 |
| Colorado | 370,087 | 1,448,152 | 531,614 | 399,137 | 299,353 | 808,273 | 162,342 | 162,526 |
| Connecticut | 475,770 | 2,459,799 | 729,031 | 546,009 | 409,193 | 1,478,337 | 304,431 | 304,674 |
| Delaware | 83,186 | 393,213 | 120,754 | 96,559 | 72,292 | 236,427 | 53,187 | 53,236 |
| District of Columbia | 142,811 | 969,258 | 228,720 | 212,515 | 158,982 | 635,223 | 138,136 | 138,261 |
| Florida | 958,161 | 4,182,739 | 1,386,813 | 1,146,534 | 859,803 | 2,389,217 | 513,567 | 514,705 |
| Georgia | 557,463 | 2,328,709 | 794,008 | 645,908 | 484,392 | 1,318,909 | 266,609 | 266,906 |
| Hawaii | 141,989 | 687,158 | 209,097 | 153,977 | 115,074 | 418,023 | 84,579 | 84,664 |
| Idaho | 86,713 | 273,610 | 115,156 | 96,811 | 72,524 | 128,328 | 23,228 | 23,238 |
| Illinois | 1,616,565 | 8,406,428 | 2,377,382 | 1,922,286 | 1,435,078 | 5,162,088 | 1,073,987 | 1,074,864 |
| Indiana | 646,272 | 2,915,055 | 931,346 | 784,363 | 587,102 | 1,669,222 | 332,558 | 332,834 |
| Iowa | 363,643 | 1,523,474 | 499,773 | 429,378 | 321,949 | 828,637 | 155,502 | 155,536 |
| Kansas | 270,885 | 1,006,099 | 389,208 | 331,362 | 248,268 | 513,595 | 102,465 | 102,741 |
| Kentucky | 328,149 | 1,274,867 | 461,456 | 385,651 | 289,085 | 672,451 | 127,674 | 127,730 |
| Louisiana | 333,818 | 1,411,142 | 478,875 | 377,244 | 282,514 | 784,300 | 162,094 | 162,342 |
| Maine | 121,808 | 457,989 | 180,231 | 152,475 | 114,356 | 214,866 | 38,181 | 38,182 |
| Maryland | 599,994 | 3,037,833 | 879,082 | 730,607 | 546,773 | 1,808,995 | 362,664 | 362,888 |
| Massachusetts | 1,007,168 | 4,901,664 | 1,531,652 | 1,136,522 | 851,850 | 2,874,883 | 571,556 | 572,349 |
| Michigan | 1,170,167 | 5,911,582 | 1,722,974 | 1,324,738 | 991,313 | 3,624,629 | 737,669 | 737,911 |
| Minnesota | 571,887 | 2,413,927 | 823,058 | 664,620 | 497,062 | 1,317,052 | 256,157 | 256,354 |
| Mississippi | 177,646 | 643,680 | 243,901 | 233,792 | 175,325 | 326,640 | 63,814 | 63,866 |
| Missouri | 584,756 | 2,516,862 | 833,395 | 717,308 | 537,921 | 1,416,775 | 298,210 | 298,341 |
| Montana | 91,806 | 350,358 | 126,218 | 106,938 | 80,178 | 181,516 | 32,897 | 32,924 |
| Nebraska | 210,195 | 855,807 | 281,460 | 240,465 | 179,895 | 464,066 | 89,569 | 89,647 |
| Nevada | 87,934 | 389,282 | 128,210 | 97,633 | 73,177 | 228,048 | 48,512 | 48,706 |
| New Hampshire | 116,357 | 498,475 | 169,087 | 134,815 | 100,974 | 275,984 | 54,790 | 54,873 |
| New Jersey | 1,102,211 | 5,180,305 | 1,645,120 | 1,263,182 | 945,850 | 3,086,509 | 641,435 | 642,375 |
| New Mexico | 125,334 | 444,080 | 174,615 | 147,335 | 110,408 | 230,357 | 45,983 | 46,064 |
| New York | 2,653,718 | 14,708,795 | 4,431,382 | 3,134,574 | 2,346,503 | 8,910,632 | 1,876,089 | 1,879,026 |
| North Carolina | 579,575 | 2,206,694 | 807,605 | 676,844 | 506,798 | 1,165,607 | 226,196 | 226,376 |
| North Dakota | 88,436 | 324,553 | 118,522 | 102,511 | 76,573 | 169,296 | 30,862 | 30,881 |
| Ohio | 1,440,648 | 6,578,878 | 2,043,028 | 1,662,922 | 1,245,777 | 3,866,242 | 780,076 | 781,115 |
| Oklahoma | 266,524 | 1,103,135 | 376,745 | 308,563 | 231,265 | 613,791 | 128,167 | 128,481 |
| Oregon | 299,579 | 1,257,758 | 436,278 | 344,935 | 258,694 | 694,264 | 135,538 | 135,712 |
| Pennsylvania | 1,640,675 | 7,666,175 | 2,356,000 | 1,913,826 | 1,432,667 | 4,507,260 | 903,905 | 904,404 |
| Rhode Island | 143,870 | 624,661 | 209,889 | 163,608 | 122,682 | 351,552 | 71,042 | 71,212 |
| South Carolina | 301,751 | 1,110,595 | 408,120 | 356,270 | 266,109 | 573,956 | 110,326 | 110,453 |
| South Dakota | 83,703 | 289,660 | 116,795 | 97,133 | 72,767 | 143,874 | 26,593 | 26,603 |
| Tennessee | 425,467 | 1,597,282 | 583,306 | 501,659 | 374,916 | 835,187 | 164,249 | 164,358 |
| Texas | 1,332,482 | 5,431,013 | 1,880,310 | 1,581,854 | 1,184,770 | 2,983,775 | 651,682 | 653,344 |
| Utah | 131,970 | 451,366 | 180,352 | 162,399 | 121,799 | 208,929 | 39,106 | 39,141 |
| Vermont | 74,136 | 297,831 | 104,585 | 84,522 | 63,309 | 164,883 | 31,363 | 31,381 |
| Virginia | 659,464 | 2,986,433 | 955,404 | 757,230 | 565,873 | 1,750,235 | 348,379 | 348,573 |
| Washington | 433,691 | 1,943,658 | 624,186 | 513,779 | 385,196 | 1,100,924 | 219,068 | 219,285 |
| West Virginia | 182,089 | 771,840 | 250,957 | 218,511 | 163,742 | 432,964 | 86,304 | 86,316 |
| Wisconsin | 645,515 | 2,876,094 | 924,471 | 752,729 | 564,534 | 1,645,613 | 319,292 | 320,025 |
| Wyoming | 43,168 | 153,288 | 60,128 | 48,534 | 36,368 | 79,468 | 15,332 | 15,352 |
| APO/FPO[1] | 114,944 | 479,511 | 156,260 | 119,859 | 89,840 | 254,648 | 46,781 | 46,781 |
| Puerto Rico | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Other[2] | 55,165 | 252,710 | 89,249 | 71,567 | 53,013 | 139,448 | 30,708 | 30,743 |
| REGION | | | | | | | | |
| Central | 3,767,325 | 17,452,223 | 5,409,760 | 4,376,185 | 3,277,018 | 10,265,507 | 2,064,281 | 2,065,907 |
| Mid-Atlantic | 4,228,341 | 20,233,217 | 6,185,080 | 4,973,919 | 3,722,438 | 12,024,649 | 2,447,706 | 2,449,737 |
| Midwest | 4,164,700 | 19,206,805 | 5,974,856 | 4,926,430 | 3,685,778 | 11,147,401 | 2,250,173 | 2,252,249 |
| North Atlantic | 4,592,827 | 23,949,214 | 7,355,857 | 5,352,525 | 4,008,866 | 14,271,138 | 2,947,452 | 2,951,698 |
| Southeast | 3,340,840 | 13,110,818 | 4,701,421 | 3,965,349 | 2,970,601 | 7,070,913 | 1,435,730 | 1,437,800 |
| Southwest | 2,938,236 | 11,599,419 | 4,166,612 | 3,433,152 | 2,571,423 | 6,278,571 | 1,320,188 | 1,323,236 |
| Western | 4,613,587 | 22,128,258 | 7,372,479 | 5,470,776 | 4,097,765 | 12,564,880 | 2,551,776 | 2,555,604 |
| Other areas[3] | 180,281 | 779,098 | 265,006 | 204,838 | 152,912 | 414,937 | 80,492 | 80,527 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Returns filed from Army Post Office and Fleet Post Office addresses.
[2]Returns filed from Panama Canal Zone, Virgin Islands or abroad.
[3]Puerto Rico; APO/FPO; and "other".
NOTE: Amount detail may not add to total because of rounding.

Table 5.3—EXEMPTIONS, BY TYPE, BY NUMBER OF EXEMPTIONS OTHER THAN AGE AND BLINDNESS, BY STATES AND REGIONS

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

| States and regions | Exemptions | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | For age 65 or over | | | For blindness | | |
| | Number of returns | Adjusted gross income | Total number | For taxpayers | Number of returns | Number of exemptions | Adjusted gross income | Number of returns | Number of exemptions | Adjusted gross income |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| United States, total | 77,570,136 | 746,006,325 | 206,765,198 | 120,934,148 | 7,026,023 | 9,052,327 | 61,897,261 | 139,304 | 146,397 | 1,218,176 |
| STATE | | | | | | | | | | |
| Alabama | 1,104,584 | 9,166,441 | 3,018,967 | 1,772,513 | 59,985 | 72,526 | 465,881 | (*) | (*) | (*) |
| Alaska | 107,084 | 1,279,458 | 300,932 | 167,869 | 2,164 | 2,388 | 29,975 | (*) | (*) | (*) |
| Arizona | 746,728 | 6,931,929 | 2,045,538 | 1,171,496 | 62,415 | 73,611 | 645,610 | (*) | (*) | (*) |
| Arkansas | 637,451 | 4,759,140 | 1,743,693 | 1,040,589 | 64,213 | 80,764 | 445,046 | (*) | (*) | (*) |
| California | 7,952,251 | 80,300,621 | 21,210,722 | 12,288,328 | 701,114 | 921,797 | 6,706,103 | 20,139 | 20,140 | 159,339 |
| Colorado | 966,646 | 8,941,141 | 2,537,303 | 1,495,782 | 75,532 | 107,585 | 678,042 | (*) | (*) | (*) |
| Connecticut | 1,227,427 | 13,643,561 | 3,183,292 | 1,877,740 | 117,148 | 142,717 | 1,284,880 | (*) | (*) | (*) |
| Delaware | 220,033 | 2,321,929 | 588,627 | 337,272 | 15,331 | 18,314 | 186,284 | (*) | (*) | (*) |
| District of Columbia | 283,100 | 2,768,813 | 660,648 | 374,147 | 37,170 | 45,128 | 400,417 | (*) | (*) | (*) |
| Florida | 2,845,807 | 26,655,694 | 7,608,806 | 4,489,918 | 383,843 | 500,482 | 3,746,523 | 8,080 | 10,369 | 79,356 |
| Georgia | 1,658,777 | 14,709,291 | 4,365,540 | 2,592,220 | 92,208 | 111,661 | 811,396 | (*) | (*) | (*) |
| Hawaii | 318,023 | 3,250,608 | 789,246 | 473,710 | 21,922 | 25,257 | 191,415 | (*) | (*) | (*) |
| Idaho | 270,059 | 2,155,581 | 767,701 | 439,851 | 23,384 | 30,758 | 148,920 | (*) | (*) | (*) |
| Illinois | 4,331,601 | 46,239,262 | 11,498,840 | 6,657,715 | 466,767 | 587,575 | 4,357,362 | 9,478 | 9,553 | 69,254 |
| Indiana | 1,942,712 | 18,711,639 | 5,397,046 | 3,080,420 | 161,846 | 204,730 | 1,169,196 | (*) | (*) | (*) |
| Iowa | 1,054,887 | 9,531,833 | 2,938,804 | 1,699,788 | 126,617 | 165,640 | 859,429 | 2,888 | 2,888 | 24,826 |
| Kansas | 828,237 | 7,546,105 | 2,298,370 | 1,344,733 | 106,208 | 149,516 | 732,418 | (*) | (*) | (*) |
| Kentucky | 1,091,521 | 9,368,362 | 2,997,947 | 1,770,411 | 82,457 | 98,747 | 609,595 | (*) | (*) | (*) |
| Louisiana | 1,132,125 | 9,923,839 | 3,281,311 | 1,847,677 | 67,507 | 93,565 | 656,475 | (*) | (*) | (*) |
| Maine | 371,129 | 2,910,251 | 1,060,159 | 583,198 | 39,143 | 51,560 | 278,113 | (*) | (*) | (*) |
| Maryland | 1,609,345 | 17,427,850 | 4,211,789 | 2,473,735 | 144,002 | 178,105 | 1,265,964 | 4,106 | 4,516 | 45,620 |
| Massachusetts | 2,307,811 | 22,623,934 | 5,771,062 | 3,462,831 | 211,758 | 276,546 | 1,983,248 | 1,404 | 1,510 | 23,516 |
| Michigan | 3,270,194 | 35,083,984 | 8,872,478 | 5,118,899 | 216,716 | 287,538 | 2,119,925 | 1,852 | 1,852 | 27,290 |
| Minnesota | 1,437,956 | 13,185,671 | 3,922,389 | 2,246,389 | 165,565 | 213,893 | 1,147,414 | (*) | (*) | (*) |
| Mississippi | 651,364 | 5,098,823 | 1,910,994 | 1,057,597 | 43,899 | 54,013 | 311,546 | (*) | (*) | (*) |
| Missouri | 1,724,198 | 16,007,522 | 4,613,155 | 2,726,004 | 182,464 | 229,275 | 1,429,237 | 1,179 | 1,417 | 12,204 |
| Montana | 266,597 | 2,178,026 | 749,185 | 426,507 | 25,033 | 32,964 | 162,038 | (*) | (*) | (*) |
| Nebraska | 577,225 | 5,108,349 | 1,550,973 | 923,947 | 81,166 | 119,385 | 668,098 | (*) | (*) | (*) |
| Nevada | 231,111 | 2,242,594 | 585,776 | 351,171 | 12,003 | 15,798 | 126,178 | (*) | (*) | (*) |
| New Hampshire | 316,878 | 2,833,912 | 843,054 | 494,038 | 28,362 | 36,764 | 244,562 | (*) | (*) | (*) |
| New Jersey | 2,908,163 | 31,546,982 | 7,585,834 | 4,418,149 | 271,736 | 349,368 | 2,651,986 | 1,143 | 1,143 | 30,002 |
| New Mexico | 371,130 | 2,940,964 | 1,069,808 | 590,114 | 31,949 | 41,936 | 268,506 | (*) | (*) | (*) |
| New York | 6,943,381 | 74,546,321 | 18,201,901 | 10,521,017 | 733,751 | 956,356 | 7,759,302 | 17,096 | 17,097 | 181,220 |
| North Carolina | 1,885,743 | 15,737,244 | 4,824,075 | 2,967,009 | 124,047 | 168,161 | 973,385 | 3,107 | 3,107 | 20,606 |
| North Dakota | 233,690 | 1,714,007 | 648,651 | 368,579 | 30,825 | 40,124 | 165,663 | (*) | (*) | (*) |
| Ohio | 4,027,089 | 38,783,617 | 10,477,379 | 6,204,670 | 335,081 | 430,032 | 2,856,034 | 3,083 | 3,087 | 21,128 |
| Oklahoma | 904,476 | 7,722,211 | 2,441,882 | 1,497,873 | 89,497 | 112,752 | 685,981 | (*) | (*) | (*) |
| Oregon | 853,424 | 7,809,988 | 2,201,843 | 1,350,947 | 87,611 | 108,292 | 663,023 | (*) | (*) | (*) |
| Pennsylvania | 4,462,062 | 42,212,991 | 11,618,618 | 6,944,214 | 397,155 | 500,500 | 3,348,843 | 5,028 | 5,402 | 54,321 |
| Rhode Island | 359,083 | 3,233,516 | 934,216 | 551,969 | 38,356 | 49,299 | 317,597 | (*) | (*) | (*) |
| South Carolina | 914,376 | 7,424,586 | 2,383,109 | 1,429,658 | 56,890 | 69,371 | 386,726 | (*) | (*) | (*) |
| South Dakota | 237,029 | 1,676,717 | 681,030 | 378,546 | 26,558 | 35,739 | 153,594 | (*) | (*) | (*) |
| Tennessee | 1,411,408 | 11,755,813 | 3,727,564 | 2,249,547 | 109,290 | 136,956 | 751,776 | 1,512 | 1,512 | 16,845 |
| Texas | 4,051,565 | 36,344,410 | 11,195,621 | 6,423,223 | 328,151 | 413,899 | 2,814,585 | 4,655 | 4,656 | 46,982 |
| Utah | 390,394 | 3,420,389 | 1,123,046 | 618,768 | 33,590 | 40,417 | 266,354 | (*) | (*) | (*) |
| Vermont | 184,200 | 1,481,772 | 470,399 | 282,949 | 19,032 | 26,165 | 143,070 | (*) | (*) | (*) |
| Virginia | 1,797,097 | 17,271,029 | 4,582,354 | 2,780,435 | 116,301 | 158,726 | 1,066,370 | (*) | (*) | (*) |
| Washington | 1,307,743 | 12,462,698 | 3,573,343 | 2,097,532 | 112,310 | 142,345 | 926,388 | (*) | (*) | (*) |
| West Virginia | 585,919 | 5,056,440 | 1,614,276 | 956,033 | 47,929 | 62,349 | 348,154 | (*) | (*) | (*) |
| Wisconsin | 1,686,987 | 15,691,720 | 4,616,783 | 2,648,912 | 183,848 | 241,587 | 1,244,879 | 3,583 | 5,762 | 25,317 |
| Wyoming | 129,783 | 1,109,267 | 356,414 | 209,162 | 10,917 | 14,288 | 94,813 | (*) | (*) | (*) |
| APO/FPO[1] | 263,270 | 1,726,235 | 597,737 | 380,633 | (*) | (*) | 2,778 | - | - | - |
| Puerto Rico | 27,663 | 188,112 | 77,213 | 42,915 | (*) | (*) | 48,540 | - | - | - |
| Other[2] | 151,600 | 1,243,133 | 437,755 | 234,799 | 16,678 | 16,751 | 97,624 | (*) | (*) | (*) |
| REGION | | | | | | | | | | |
| Central | 10,917,435 | 107,004,041 | 29,359,126 | 17,130,433 | 844,029 | 1,083,396 | 7,102,903 | 9,990 | 9,994 | 88,898 |
| Mid-Atlantic | 11,279,800 | 113,549,594 | 29,247,870 | 17,327,952 | 981,695 | 1,250,141 | 8,919,864 | 13,623 | 14,407 | 168,021 |
| Midwest | 11,283,573 | 109,155,081 | 30,470,625 | 17,649,880 | 1,263,810 | 1,633,218 | 10,025,676 | 22,735 | 25,227 | 169,410 |
| North Atlantic | 11,709,909 | 121,273,268 | 30,464,083 | 17,773,742 | 1,187,550 | 1,539,407 | 12,010,771 | 23,107 | 23,304 | 240,013 |
| Southeast | 10,472,059 | 90,547,893 | 27,839,055 | 16,558,462 | 870,162 | 1,113,170 | 7,447,234 | 23,355 | 26,254 | 194,120 |
| Southwest | 9,021,413 | 79,287,076 | 24,924,402 | 14,449,153 | 773,974 | 1,014,305 | 6,375,866 | 16,172 | 16,413 | 111,267 |
| Western | 12,443,414 | 122,031,893 | 33,347,332 | 19,386,179 | 1,081,546 | 1,393,627 | 9,866,002 | 26,629 | 27,105 | 241,662 |
| Other areas[3] | 442,533 | 3,157,480 | 1,112,705 | 658,347 | 23,257 | 25,063 | 148,942 | (*) | (*) | (*) |

Footnotes at end of table.

Table 5.3--EXEMPTIONS BY TYPE, BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, BY STATE AND REGIONS

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

| States and regions | Exemptions--Continued | | | Number of returns by number of exemptions other than age and blindness | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Taxpayers dependents | | | All returns | | | | | | |
| | Number of returns | Number of exemptions | Adjusted gross income | Total | One | Two | Three | Four | Five | Six or more |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) |
| United States, total | 33,781,984 | 76,632,326 | 434,941,753 | 77,570,136 | 28,855,996 | 17,869,853 | 10,175,366 | 9,841,857 | 5,813,020 | 5,014,044 |
| STATE | | | | | | | | | | |
| Alabama | 546,548 | 1,169,740 | 6,025,714 | 1,104,584 | 361,511 | 235,421 | 191,506 | 157,263 | 88,577 | 70,306 |
| Alaska | 52,653 | 129,833 | 831,251 | 107,084 | 39,857 | 17,499 | 14,891 | 15,930 | 8,768 | 10,139 |
| Arizona | 333,616 | 800,025 | 4,158,315 | 746,728 | 267,867 | 173,563 | 96,196 | 93,498 | 59,595 | 56,009 |
| Arkansas | 295,393 | 615,030 | 2,907,723 | 637,451 | 204,664 | 156,317 | 103,269 | 91,647 | 53,930 | 27,624 |
| California | 3,510,902 | 7,980,457 | 46,506,132 | 7,952,251 | 3,011,734 | 1,769,029 | 996,809 | 1,042,753 | 628,824 | 503,102 |
| Colorado | 397,044 | 933,557 | 5,246,833 | 966,646 | 395,376 | 197,631 | 113,856 | 114,914 | 74,925 | 69,944 |
| Connecticut | 497,383 | 1,159,775 | 7,786,418 | 1,227,427 | 508,060 | 269,748 | 132,127 | 145,961 | 87,799 | 83,732 |
| Delaware | 101,427 | 232,726 | 1,422,239 | 220,033 | 85,909 | 40,621 | 30,258 | 31,262 | 16,314 | 15,669 |
| District of Columbia | 112,683 | 241,342 | 1,242,127 | 283,100 | 130,906 | 75,207 | 28,272 | 21,963 | 14,676 | 12,076 |
| Florida | 1,201,013 | 2,608,037 | 14,706,067 | 2,845,807 | 978,062 | 790,748 | 389,392 | 347,921 | 186,102 | 153,582 |
| Georgia | 777,262 | 1,657,956 | 9,077,290 | 1,658,777 | 591,776 | 357,701 | 270,937 | 211,074 | 136,879 | 90,410 |
| Hawaii | 129,309 | 290,275 | 1,956,908 | 318,023 | 147,660 | 48,254 | 41,597 | 40,930 | 18,364 | 21,218 |
| Idaho | 121,540 | 296,241 | 1,337,764 | 270,059 | 89,732 | 64,980 | 33,350 | 35,746 | 23,715 | 22,536 |
| Illinois | 1,811,317 | 4,243,997 | 26,146,281 | 4,331,601 | 1,699,007 | 991,710 | 509,412 | 516,377 | 314,509 | 300,586 |
| Indiana | 885,148 | 2,107,763 | 11,234,238 | 1,942,712 | 666,629 | 454,795 | 237,949 | 264,726 | 173,040 | 145,573 |
| Iowa | 453,129 | 1,070,488 | 5,628,152 | 1,054,887 | 368,314 | 262,645 | 126,381 | 141,624 | 75,862 | 80,061 |
| Kansas | 351,996 | 803,338 | 4,389,164 | 828,237 | 279,723 | 213,090 | 112,217 | 111,036 | 61,223 | 50,948 |
| Kentucky | 508,257 | 1,127,897 | 5,716,215 | 1,091,521 | 359,440 | 257,173 | 166,063 | 160,307 | 71,632 | 76,906 |
| Louisiana | 570,262 | 1,340,065 | 6,258,416 | 1,132,125 | 339,854 | 265,002 | 166,675 | 174,911 | 92,558 | 93,125 |
| Maine | 172,835 | 425,399 | 1,788,406 | 371,129 | 135,346 | 78,771 | 41,321 | 44,676 | 34,862 | 36,153 |
| Maryland | 709,683 | 1,555,433 | 10,372,593 | 1,609,345 | 603,882 | 365,863 | 224,993 | 204,213 | 127,409 | 82,985 |
| Massachusetts | 859,626 | 2,030,175 | 12,269,171 | 2,307,811 | 1,041,605 | 476,365 | 228,366 | 253,017 | 162,702 | 145,756 |
| Michigan | 1,479,586 | 3,464,189 | 21,305,056 | 3,270,194 | 1,193,773 | 731,365 | 399,391 | 427,037 | 275,215 | 243,413 |
| Minnesota | 579,715 | 1,457,436 | 7,673,560 | 1,437,956 | 597,503 | 274,581 | 158,222 | 179,602 | 106,247 | 121,801 |
| Mississippi | 349,251 | 797,434 | 3,384,608 | 651,364 | 174,069 | 164,333 | 111,198 | 93,255 | 49,360 | 59,149 |
| Missouri | 742,366 | 1,656,459 | 9,122,082 | 1,724,198 | 597,681 | 439,191 | 250,551 | 209,257 | 121,154 | 106,364 |
| Montana | 119,589 | 289,601 | 1,333,756 | 266,597 | 93,503 | 60,079 | 35,446 | 33,163 | 21,464 | 22,942 |
| Nebraska | 217,501 | 507,445 | 2,686,281 | 577,225 | 209,629 | 164,035 | 58,402 | 73,522 | 35,651 | 35,986 |
| Nevada | 97,349 | 218,805 | 1,281,316 | 231,111 | 91,274 | 53,033 | 27,410 | 30,663 | 13,132 | 15,599 |
| New Hampshire | 134,845 | 311,827 | 1,632,327 | 316,878 | 125,127 | 65,325 | 37,835 | 43,410 | 23,923 | 21,258 |
| New Jersey | 1,228,088 | 2,817,174 | 18,756,688 | 2,908,163 | 1,167,444 | 637,489 | 341,562 | 348,256 | 234,485 | 178,927 |
| New Mexico | 176,244 | 437,190 | 1,801,405 | 371,130 | 127,222 | 80,406 | 49,627 | 47,787 | 32,345 | 33,743 |
| New York | 2,953,175 | 6,707,431 | 42,273,257 | 6,943,381 | 2,770,826 | 1,548,376 | 860,963 | 810,094 | 526,986 | 426,136 |
| North Carolina | 838,679 | 1,685,798 | 9,283,893 | 1,885,743 | 646,948 | 482,057 | 306,047 | 262,036 | 119,237 | 69,418 |
| North Dakota | 94,538 | 239,652 | 997,998 | 233,690 | 91,330 | 51,932 | 27,720 | 25,327 | 16,121 | 21,260 |
| Ohio | 1,697,668 | 3,839,590 | 22,324,329 | 4,027,089 | 1,590,561 | 896,748 | 497,084 | 488,584 | 288,716 | 265,396 |
| Oklahoma | 379,175 | 828,733 | 4,218,052 | 904,476 | 277,260 | 270,514 | 112,693 | 127,688 | 69,070 | 47,251 |
| Oregon | 329,964 | 741,472 | 4,236,307 | 853,424 | 311,642 | 233,573 | 92,551 | 105,020 | 70,300 | 40,338 |
| Pennsylvania | 1,897,334 | 4,168,502 | 23,881,602 | 4,462,062 | 1,696,396 | 1,045,880 | 595,314 | 546,033 | 305,153 | 273,286 |
| Rhode Island | 145,104 | 332,185 | 1,863,715 | 359,083 | 149,590 | 73,644 | 45,734 | 40,086 | 27,449 | 22,580 |
| South Carolina | 421,447 | 882,655 | 4,603,469 | 914,376 | 327,279 | 203,208 | 157,183 | 118,134 | 51,235 | 57,337 |
| South Dakota | 106,019 | 266,301 | 1,009,041 | 237,029 | 84,600 | 53,329 | 28,308 | 26,662 | 20,764 | 23,366 |
| Tennessee | 671,203 | 1,339,549 | 7,199,763 | 1,411,408 | 442,576 | 375,935 | 221,759 | 222,465 | 84,738 | 63,935 |
| Texas | 1,883,360 | 4,353,843 | 21,898,122 | 4,051,565 | 1,367,830 | 952,554 | 572,670 | 560,317 | 314,420 | 283,774 |
| Utah | 179,614 | 461,681 | 2,245,947 | 390,394 | 139,771 | 84,260 | 45,925 | 42,793 | 33,372 | 44,273 |
| Vermont | 69,858 | 160,838 | 803,380 | 184,200 | 76,898 | 42,562 | 21,422 | 18,513 | 13,085 | 11,720 |
| Virginia | 784,300 | 1,640,193 | 10,153,003 | 1,797,097 | 675,901 | 402,317 | 282,954 | 232,878 | 120,005 | 83,042 |
| Washington | 583,361 | 1,332,031 | 7,339,421 | 1,307,743 | 454,643 | 291,896 | 197,703 | 164,486 | 115,096 | 83,919 |
| West Virginia | 274,653 | 595,864 | 3,013,058 | 585,919 | 181,614 | 145,446 | 97,835 | 82,641 | 41,830 | 36,553 |
| Wisconsin | 695,520 | 1,720,522 | 9,083,621 | 1,686,987 | 655,633 | 369,201 | 207,373 | 183,902 | 128,835 | 142,043 |
| Wyoming | 57,254 | 132,775 | 659,241 | 129,783 | 45,275 | 29,586 | 17,780 | 17,446 | 9,775 | 9,921 |
| APO/FPO[1] | 108,972 | 215,171 | 956,456 | 263,270 | 120,431 | 48,399 | 35,971 | 34,227 | 15,101 | 9,141 |
| Puerto Rico | 15,310 | 27,919 | 119,263 | 27,663 | (*) | 8,886 | (*) | (*) | (*) | (*) |
| Other[2] | 71,916 | 182,512 | 794,319 | 151,600 | 57,167 | 27,580 | 18,763 | 22,534 | 16,062 | 9,494 |
| REGION | | | | | | | | | | |
| Central | 4,845,312 | 11,135,303 | 63,592,897 | 10,917,435 | 3,992,017 | 2,485,527 | 1,398,322 | 1,423,295 | 850,433 | 767,841 |
| Mid-Atlantic | 4,833,515 | 10,655,370 | 65,828,252 | 11,279,800 | 4,360,438 | 2,567,377 | 1,503,353 | 1,384,605 | 818,042 | 645,985 |
| Midwest | 4,700,105 | 11,162,300 | 62,347,015 | 11,283,573 | 4,303,697 | 2,606,624 | 1,366,369 | 1,356,273 | 819,143 | 831,467 |
| North Atlantic | 4,832,826 | 11,127,630 | 68,416,674 | 11,709,909 | 4,807,452 | 2,554,791 | 1,367,768 | 1,355,757 | 876,806 | 747,335 |
| Southeast | 4,805,403 | 10,141,169 | 54,280,804 | 10,472,059 | 3,522,221 | 2,609,403 | 1,648,022 | 1,412,148 | 716,128 | 564,137 |
| Southwest | 4,110,728 | 9,444,531 | 47,378,958 | 9,021,413 | 3,037,204 | 2,165,100 | 1,248,787 | 1,245,746 | 708,246 | 616,330 |
| Western | 5,457,897 | 12,540,421 | 71,227,117 | 12,443,414 | 4,647,683 | 2,796,166 | 1,581,878 | 1,604,982 | 992,630 | 820,075 |
| Other areas[3] | 196,198 | 425,602 | 1,870,038 | 442,533 | 185,284 | 84,865 | 60,867 | 59,051 | 31,592 | 20,874 |

Footnotes at end of table.

Table 5.3--EXEMPTIONS BY TYPE, BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, BY STATES AND REGIONS

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

| States and regions | Number of returns by number of exemptions other than age and blindness | | | | | | | Revenue Sharing exemptions adjustment | |
|---|---|---|---|---|---|---|---|---|---|
| | | Joint returns | | | | | | | |
| | Total | One | Two | Three | Four | Five | Six or more | Number of returns | Number of persons |
| | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) |
| United States, total | 43,113,280 | 3,433 | 14,861,591 | 8,790,768 | 9,176,577 | 5,486,520 | 4,794,391 | 3,548,142 | 4,982,307 |
| STATE | | | | | | | | | |
| Alabama | 662,345 | - | 194,465 | 167,945 | 147,236 | 84,155 | 68,544 | 35,335 | 47,850 |
| Alaska | 60,470 | - | 14,531 | 13,021 | 14,979 | 8,312 | 9,627 | 5,510 | 7,803 |
| Arizona | 424,534 | - | 145,025 | 78,822 | 92,618 | 56,618 | 51,451 | 27,222 | 44,598 |
| Arkansas | 403,138 | - | 137,394 | 97,311 | 89,151 | 53,930 | 25,352 | 20,159 | 21,888 |
| California | 4,312,659 | (*) | 1,420,458 | 846,146 | 969,267 | 598,730 | 477,814 | 322,643 | 484,367 |
| Colorado | 529,159 | - | 174,226 | 98,575 | 112,209 | 74,220 | 69,929 | 51,113 | 74,490 |
| Connecticut | 644,505 | - | 221,984 | 116,182 | 139,082 | 85,773 | 81,484 | 84,360 | 118,646 |
| Delaware | 116,719 | - | 32,697 | 25,872 | 28,996 | 15,485 | 13,669 | 12,416 | 17,780 |
| District of Columbia | 90,880 | - | 39,344 | 14,206 | 15,525 | 11,868 | 9,937 | 7,489 | 9,491 |
| Florida | 1,630,229 | (*) | 666,161 | 319,233 | 326,942 | 176,109 | 141,520 | 124,156 | 167,662 |
| Georgia | 930,849 | - | 289,234 | 230,854 | 197,563 | 127,276 | 85,922 | 64,258 | 97,884 |
| Hawaii | 155,606 | - | 41,054 | 39,997 | 35,005 | 18,336 | 21,214 | 18,198 | 30,158 |
| Idaho | 169,667 | - | 58,787 | 31,501 | 33,880 | 23,464 | 22,035 | 12,880 | 17,338 |
| Illinois | 2,322,097 | - | 820,122 | 436,000 | 493,259 | 287,015 | 285,701 | 228,270 | 339,740 |
| Indiana | 1,134,352 | (*) | 389,472 | 203,407 | 243,939 | 153,118 | 142,628 | 107,045 | 146,086 |
| Iowa | 641,959 | - | 230,665 | 116,065 | 140,331 | 75,538 | 79,360 | 50,101 | 74,776 |
| Kansas | 516,496 | - | 196,518 | 106,033 | 107,861 | 58,082 | 48,002 | 40,449 | 54,884 |
| Kentucky | 674,054 | - | 219,490 | 159,154 | 151,480 | 71,359 | 72,571 | 45,198 | 59,595 |
| Louisiana | 707,577 | - | 219,998 | 154,343 | 163,090 | 84,492 | 85,654 | 50,922 | 68,676 |
| Maine | 211,889 | - | 62,804 | 39,378 | 40,014 | 34,717 | 34,976 | 23,139 | 37,091 |
| Maryland | 860,183 | - | 293,545 | 185,060 | 182,635 | 119,950 | 78,993 | 82,753 | 114,599 |
| Massachusetts | 1,151,854 | - | 405,684 | 203,493 | 242,011 | 157,299 | 143,367 | 114,483 | 168,397 |
| Michigan | 1,840,268 | - | 596,397 | 356,796 | 391,400 | 262,640 | 233,035 | 174,166 | 243,263 |
| Minnesota | 807,621 | - | 260,738 | 145,047 | 175,470 | 104,980 | 121,386 | 76,603 | 106,901 |
| Mississippi | 403,920 | - | 127,801 | 98,413 | 84,747 | 39,633 | 53,326 | 23,031 | 34,955 |
| Missouri | 997,116 | - | 383,430 | 211,120 | 192,031 | 114,175 | 96,360 | 65,646 | 95,455 |
| Montana | 158,749 | - | 53,024 | 31,060 | 31,362 | 21,156 | 22,147 | 13,610 | 21,540 |
| Nebraska | 346,638 | - | 150,110 | 55,939 | 69,124 | 35,651 | 35,814 | 22,470 | 31,007 |
| Nevada | 119,959 | - | 42,488 | 22,459 | 28,153 | 12,307 | 14,552 | 11,027 | 16,890 |
| New Hampshire | 176,041 | - | 56,839 | 34,632 | 40,927 | 22,855 | 20,788 | 14,914 | 19,562 |
| New Jersey | 1,492,687 | - | 509,643 | 285,218 | 319,713 | 212,793 | 165,320 | 133,624 | 186,221 |
| New Mexico | 218,692 | - | 67,566 | 42,904 | 44,724 | 30,998 | 32,500 | 16,139 | 21,439 |
| New York | 3,538,823 | (*) | 1,204,411 | 710,175 | 733,265 | 490,498 | 400,230 | 283,025 | 377,093 |
| North Carolina | 1,072,400 | - | 395,241 | 260,855 | 241,042 | 108,231 | 67,031 | 64,287 | 76,703 |
| North Dakota | 133,979 | (*) | 47,537 | 25,565 | 24,493 | 15,507 | 20,782 | 8,801 | 12,902 |
| Ohio | 2,169,008 | - | 736,070 | 434,474 | 462,999 | 276,469 | 258,996 | 212,543 | 290,800 |
| Oklahoma | 593,292 | - | 247,936 | 105,259 | 126,808 | 66,212 | 47,077 | 26,609 | 38,203 |
| Oregon | 493,872 | - | 211,818 | 76,231 | 100,096 | 65,512 | 40,215 | 53,500 | 77,262 |
| Pennsylvania | 2,470,900 | - | 865,598 | 525,363 | 515,324 | 301,977 | 262,638 | 208,137 | 291,226 |
| Rhode Island | 191,975 | - | 64,276 | 40,781 | 38,513 | 26,399 | 22,006 | 18,522 | 26,011 |
| South Carolina | 510,556 | - | 165,162 | 135,645 | 107,350 | 51,086 | 51,313 | 28,670 | 33,791 |
| South Dakota | 140,792 | (*) | 46,141 | 25,575 | 25,215 | 20,495 | 23,214 | 9,550 | 15,544 |
| Tennessee | 833,888 | - | 297,629 | 198,845 | 196,788 | 80,718 | 59,908 | 58,563 | 72,807 |
| Texas | 2,359,491 | (*) | 800,375 | 480,458 | 517,657 | 286,883 | 273,863 | 173,844 | 245,009 |
| Utah | 224,256 | - | 68,950 | 40,070 | 38,828 | 33,126 | 43,282 | 23,128 | 33,752 |
| Vermont | 98,358 | (*) | 37,275 | 19,541 | 17,476 | 12,529 | 11,417 | 7,067 | 10,267 |
| Virginia | 977,291 | (*) | 334,294 | 245,466 | 210,777 | 104,026 | 82,457 | 94,604 | 129,954 |
| Washington | 784,240 | - | 267,757 | 167,551 | 152,707 | 113,310 | 82,915 | 76,434 | 107,248 |
| West Virginia | 365,755 | - | 129,652 | 83,345 | 79,455 | 39,628 | 33,675 | 23,339 | 27,245 |
| Wisconsin | 961,656 | - | 335,834 | 183,566 | 176,339 | 125,481 | 140,436 | 81,743 | 112,781 |
| Wyoming | 79,037 | - | 27,140 | 16,061 | 16,572 | 9,521 | 9,743 | 6,415 | 9,018 |
| APO/FPO[1] | 115,429 | - | 31,933 | 29,693 | 30,361 | 15,101 | 8,341 | 5,976 | 9,112 |
| Puerto Rico | 13,519 | - | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Other[2] | 71,851 | - | 20,201 | 16,169 | 17,498 | 10,348 | 7,635 | 4,052 | 4,539 |
| REGION | | | | | | | | | |
| Central | 6,183,437 | (*) | 2,071,081 | 1,237,176 | 1,329,273 | 803,214 | 740,905 | 562,291 | 766,989 |
| Mid-Atlantic | 6,008,660 | (*) | 2,075,121 | 1,281,185 | 1,272,970 | 766,099 | 613,014 | 539,023 | 749,271 |
| Midwest | 6,351,858 | (*) | 2,274,577 | 1,198,877 | 1,296,262 | 778,842 | 803,053 | 543,184 | 789,106 |
| North Atlantic | 6,013,445 | (*) | 2,053,273 | 1,164,182 | 1,251,288 | 830,070 | 714,268 | 545,510 | 757,067 |
| Southeast | 6,044,187 | (*) | 2,135,693 | 1,411,790 | 1,301,668 | 667,208 | 527,564 | 398,300 | 531,652 |
| Southwest | 5,406,882 | (*) | 1,871,153 | 1,100,944 | 1,178,072 | 664,338 | 592,120 | 385,650 | 533,607 |
| Western | 6,904,012 | (*) | 2,323,892 | 1,346,858 | 1,496,895 | 950,871 | 785,252 | 564,152 | 840,956 |
| Other areas[3] | 200,799 | - | 56,801 | 49,756 | 50,149 | 25,878 | 18,215 | 10,032 | 13,659 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]Returns filed from Army Post Office and Fleet Post Office addresses.

[2]Returns filed from Panama Canal Zone, Virgin Islands or abroad.

[3]Puerto Rico; APO/FPO; and "other."

NOTE: Amount detail may not add to total because of rounding.

Table 5.4—RETURNS WITH ITEMIZED DEDUCTIONS: TYPES OF ITEMIZED DEDUCTIONS BY STATES AND REGIONS

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

| States and regions | Number of returns | Adjusted gross income | Itemized deductions | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Total | Medical and dental expenses | | | | | | | | | | |
| | | | | Total medical and dental expenses | | Deductible half of insurance premiums | | Medical and dental expense in excess of 3 percent of adjusted gross income | | Medicine and drugs in excess of 1 percent of adjusted gross income | | Balance of insurance premiums | |
| | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| United States, total | 26,994,644 | 436,401,054 | 96,724,104 | 20,932,843 | 10,112,715 | 18,459,062 | 2,023,045 | 13,289,180 | 8,089,670 | 7,242,983 | 1,081,844 | 13,055,072 | 2,406,774 |
| STATE | | | | | | | | | | | | | |
| Alabama | 378,077 | 5,379,013 | 1,160,816 | 314,494 | 150,763 | 281,551 | 33,905 | 216,892 | 116,859 | 132,306 | 20,512 | 222,312 | 42,198 |
| Alaska | 38,104 | 778,285 | 159,289 | 25,171 | 12,331 | 21,272 | 2,463 | 15,803 | 9,869 | 3,768 | 610 | 17,502 | 3,226 |
| Arizona | 306,623 | 4,563,487 | 1,079,089 | 263,500 | 165,851 | 229,393 | 24,610 | 199,588 | 141,241 | 98,831 | 10,756 | 213,529 | 38,659 |
| Arkansas | 142,048 | 2,070,109 | 445,991 | 124,561 | 63,381 | 113,068 | 12,205 | 81,352 | 51,176 | 53,364 | 9,098 | 90,446 | 16,279 |
| California | 3,698,854 | 58,116,307 | 15,475,414 | 3,057,710 | 1,608,835 | 2,675,980 | 282,662 | 2,034,166 | 1,326,174 | 1,140,392 | 168,449 | 1,657,180 | 315,683 |
| Colorado | 373,666 | 5,899,109 | 1,309,512 | 307,292 | 120,915 | 272,016 | 31,122 | 183,767 | 89,793 | 81,365 | 13,730 | 228,877 | 42,272 |
| Connecticut | 411,850 | 7,923,538 | 1,688,504 | 320,724 | 163,394 | 282,993 | 30,526 | 170,775 | 132,868 | 66,914 | 10,872 | 133,484 | 28,131 |
| Delaware | 62,488 | 1,260,559 | 261,932 | 45,120 | 15,756 | 40,476 | 3,983 | 22,367 | 11,772 | 9,005 | 1,323 | 24,382 | 4,696 |
| District of Columbia | 78,849 | 1,442,389 | 322,678 | 71,605 | 39,143 | 68,040 | 9,243 | 46,264 | 29,900 | 25,687 | 2,392 | 46,216 | 13,435 |
| Florida | 952,301 | 14,935,418 | 3,230,274 | 810,517 | 455,507 | 742,288 | 87,121 | 599,849 | 368,386 | 352,624 | 48,094 | 627,420 | 118,490 |
| Georgia | 513,671 | 8,310,922 | 1,844,254 | 405,843 | 187,378 | 367,881 | 40,547 | 264,478 | 146,831 | 152,985 | 22,348 | 281,953 | 48,646 |
| Hawaii | 109,095 | 2,045,790 | 459,266 | 78,468 | 23,939 | 67,352 | 6,987 | 39,884 | 16,953 | 9,679 | 2,496 | 28,768 | 4,631 |
| Idaho | 73,057 | 1,018,908 | 219,177 | 59,080 | 23,840 | 51,865 | 5,537 | 36,940 | 18,302 | 17,361 | 2,472 | 43,409 | 6,824 |
| Illinois | 1,496,474 | 26,088,370 | 5,215,552 | 1,110,537 | 562,815 | 970,157 | 104,809 | 673,566 | 458,005 | 368,696 | 52,127 | 731,038 | 136,627 |
| Indiana | 524,675 | 8,622,218 | 1,618,890 | 365,408 | 149,031 | 329,291 | 34,625 | 212,328 | 114,406 | 89,189 | 16,019 | 241,814 | 40,910 |
| Iowa | 363,351 | 5,246,053 | 1,033,391 | 299,007 | 114,130 | 277,909 | 35,080 | 179,175 | 79,050 | 83,035 | 10,875 | 226,773 | 40,767 |
| Kansas | 267,339 | 4,129,141 | 848,722 | 231,087 | 124,132 | 210,314 | 24,059 | 151,629 | 100,073 | 75,783 | 11,976 | 187,713 | 38,253 |
| Kentucky | 311,283 | 4,750,029 | 923,305 | 228,583 | 71,026 | 208,225 | 20,262 | 115,721 | 50,764 | 69,825 | 10,161 | 131,000 | 18,348 |
| Louisiana | 347,027 | 5,207,900 | 1,141,193 | 289,741 | 183,613 | 270,865 | 32,627 | 194,377 | 150,986 | 133,950 | 25,913 | 203,777 | 36,936 |
| Maine | 106,304 | 1,369,162 | 302,276 | 93,469 | 31,904 | 85,125 | 10,012 | 53,021 | 21,892 | 32,601 | 3,849 | 45,011 | 8,771 |
| Maryland | 702,834 | 12,113,754 | 2,537,762 | 544,495 | 213,143 | 501,370 | 59,368 | 295,168 | 153,775 | 132,200 | 27,174 | 275,442 | 60,505 |
| Massachusetts | 856,673 | 13,856,896 | 3,140,025 | 696,859 | 310,888 | 630,447 | 73,456 | 417,754 | 237,432 | 184,561 | 24,307 | 356,862 | 80,848 |
| Michigan | 1,335,817 | 22,473,074 | 4,489,575 | 756,238 | 299,003 | 603,770 | 56,207 | 473,540 | 242,796 | 181,100 | 23,838 | 434,649 | 88,248 |
| Minnesota | 558,153 | 8,679,440 | 1,985,382 | 462,715 | 194,618 | 412,184 | 43,209 | 317,631 | 151,410 | 173,369 | 22,451 | 378,609 | 62,400 |
| Mississippi | 205,653 | 2,865,404 | 637,497 | 179,467 | 73,907 | 168,021 | 19,103 | 114,948 | 54,804 | 77,692 | 10,556 | 130,288 | 24,990 |
| Missouri | 567,993 | 8,942,106 | 1,738,374 | 428,678 | 186,977 | 384,057 | 42,563 | 257,452 | 144,414 | 145,409 | 20,822 | 306,749 | 58,036 |
| Montana | 80,404 | 1,083,356 | 231,584 | 63,674 | 28,016 | 56,410 | 6,260 | 42,456 | 21,756 | 19,713 | 2,739 | 47,958 | 8,792 |
| Nebraska | 144,658 | 2,274,190 | 453,238 | 123,141 | 52,462 | 114,523 | 13,361 | 75,980 | 39,101 | 40,240 | 4,608 | 90,454 | 19,811 |
| Nevada | 75,560 | 1,258,796 | 269,985 | 55,285 | 27,098 | 47,218 | 5,137 | 35,737 | 21,961 | 14,321 | 1,872 | 38,296 | 6,699 |
| New Hampshire | 77,840 | 1,224,138 | 250,346 | 57,589 | 24,620 | 53,186 | 5,765 | 33,756 | 18,854 | 12,981 | 1,775 | 29,538 | 4,840 |
| New Jersey | 1,133,688 | 20,001,150 | 4,256,091 | 865,238 | 459,849 | 710,595 | 78,780 | 583,398 | 381,068 | 387,662 | 59,492 | 526,146 | 86,292 |
| New Mexico | 108,511 | 1,559,788 | 339,646 | 90,940 | 47,646 | 80,761 | 9,316 | 64,194 | 38,329 | 34,647 | 4,782 | 69,656 | 12,995 |
| New York | 2,986,012 | 51,315,826 | 12,869,522 | 2,313,993 | 1,422,270 | 1,880,439 | 202,549 | 1,549,359 | 1,219,721 | 1,000,681 | 158,220 | 1,130,594 | 188,207 |
| North Carolina | 540,951 | 8,281,652 | 1,742,014 | 446,219 | 164,193 | 423,276 | 47,845 | 257,066 | 116,348 | 168,447 | 24,128 | 316,215 | 54,508 |
| North Dakota | 53,372 | 696,032 | 146,723 | 46,003 | 24,216 | 42,964 | 5,497 | 34,344 | 18,718 | 17,572 | 2,472 | 41,692 | 11,127 |
| Ohio | 1,177,307 | 18,933,076 | 3,693,072 | 789,078 | 326,708 | 693,350 | 71,678 | 468,652 | 255,030 | 198,459 | 30,017 | 489,641 | 90,080 |
| Oklahoma | 279,296 | 4,066,922 | 882,032 | 244,956 | 118,916 | 221,103 | 26,446 | 173,439 | 92,471 | 99,188 | 14,747 | 191,238 | 35,648 |
| Oregon | 278,988 | 4,297,594 | 91,4102 | 211,331 | 95,765 | 187,776 | 20,003 | 129,842 | 75,761 | 67,939 | 11,534 | 156,880 | 25,386 |
| Pennsylvania | 1,461,504 | 22,831,472 | 4,696,447 | 1,057,449 | 456,148 | 930,538 | 100,867 | 630,671 | 355,282 | 342,850 | 48,955 | 533,351 | 103,328 |
| Rhode Island | 113,598 | 1,791,966 | 367,934 | 81,912 | 32,489 | 73,643 | 7,680 | 46,278 | 24,809 | 20,521 | 2,866 | 38,600 | 7,646 |
| South Carolina | 268,985 | 3,895,415 | 809,308 | 218,911 | 90,847 | 209,910 | 22,843 | 134,561 | 68,004 | 85,506 | 11,949 | 162,469 | 26,595 |
| South Dakota | 46,268 | 623,176 | 143,492 | 38,100 | 21,476 | 35,491 | 4,274 | 26,346 | 17,202 | 13,785 | 1,851 | 29,732 | 6,221 |
| Tennessee | 368,855 | 5,510,674 | 1,143,276 | 315,886 | 134,723 | 295,741 | 32,170 | 192,732 | 102,553 | 119,444 | 17,116 | 222,391 | 37,522 |
| Texas | 984,760 | 16,921,637 | 3,456,283 | 820,139 | 425,085 | 761,522 | 87,725 | 534,861 | 337,360 | 281,455 | 51,990 | 603,229 | 108,206 |
| Utah | 176,379 | 2,354,039 | 566,949 | 134,502 | 41,046 | 111,962 | 11,162 | 85,214 | 29,885 | 48,372 | 5,212 | 90,291 | 13,674 |
| Vermont | 59,072 | 809,635 | 175,424 | 47,047 | 16,084 | 41,786 | 4,708 | 27,780 | 11,376 | 13,615 | 1,891 | 22,697 | 4,258 |
| Virginia | 568,727 | 9,789,368 | 2,060,451 | 453,395 | 205,596 | 426,169 | 51,134 | 267,854 | 154,463 | 128,782 | 21,014 | 330,545 | 68,531 |
| Washington | 428,282 | 6,523,914 | 1,409,471 | 325,631 | 132,213 | 285,101 | 29,070 | 204,393 | 103,143 | 92,315 | 14,128 | 234,936 | 38,100 |
| West Virginia | 87,753 | 1,485,505 | 268,294 | 66,276 | 25,898 | 59,741 | 6,561 | 30,335 | 19,336 | 15,211 | 2,462 | 42,870 | 7,247 |
| Wisconsin | 627,565 | 9,369,917 | 2,042,868 | 440,865 | 159,218 | 400,933 | 40,366 | 262,130 | 118,852 | 116,804 | 10,448 | 320,465 | 56,721 |
| Wyoming | 27,601 | 415,553 | 82,051 | 23,287 | 13,138 | 21,193 | 2,437 | 15,769 | 10,701 | 6,894 | 804 | 18,442 | 3,296 |
| APO/FPO[1] | 11,525 | 206,342 | 39,876 | 8,424 | 2,114 | 5,396 | 659 | (*) | (*) | (*) | (*) | (*) | (*) |
| Puerto Rico | 10,610 | 113,525 | 26,518 | 8,588 | 11,819 | 8,588 | 1,022 | (*) | (*) | (*) | (*) | (*) | (*) |
| Other[2] | 34,314 | 679,015 | 118,967 | 14,615 | 6,842 | 13,837 | 1,439 | 6,156 | 5,404 | (*) | (*) | 6,715 | 1,337 |
| REGION | | | | | | | | | | | | | |
| Central | 3,436,835 | 56,263,901 | 10,993,136 | 2,205,583 | 871,666 | 1,894,377 | 189,334 | 1,300,576 | 682,332 | 553,784 | 82,497 | 1,339,974 | 244,833 |
| Mid-Atlantic | 4,008,090 | 67,438,691 | 14,135,361 | 3,037,302 | 1,389,635 | 2,677,188 | 303,375 | 1,845,722 | 1,086,261 | 1,026,186 | 160,351 | 1,736,082 | 336,789 |
| Midwest | 3,857,834 | 61,919,284 | 12,759,020 | 2,949,046 | 1,315,912 | 2,638,218 | 289,158 | 1,826,624 | 1,026,753 | 958,910 | 125,655 | 2,125,512 | 391,709 |
| North-Atlantic | 4,611,349 | 78,291,160 | 18,794,032 | 3,611,593 | 2,001,649 | 3,047,619 | 334,696 | 2,298,723 | 1,666,952 | 1,331,874 | 203,781 | 1,756,786 | 322,701 |
| Southeast | 3,228,493 | 49,178,499 | 10,567,439 | 2,691,337 | 1,257,319 | 2,488,668 | 283,535 | 1,780,526 | 973,784 | 1,089,004 | 154,703 | 1,963,048 | 352,950 |
| Southwest | 2,530,248 | 40,270,158 | 8,505,429 | 2,132,003 | 1,096,827 | 1,950,842 | 225,937 | 1,399,388 | 870,890 | 766,646 | 133,039 | 1,593,378 | 293,884 |
| Western | 5,265,346 | 82,040,475 | 20,784,326 | 4,274,352 | 2,158,934 | 3,734,329 | 393,890 | 2,824,023 | 1,765,044 | 1,512,691 | 220,268 | 2,528,749 | 461,675 |
| Other areas[3] | 56,449 | 998,882 | 185,361 | 31,627 | 20,775 | 27,821 | 3,120 | 13,598 | 17,655 | 3,888 | 1,552 | 11,543 | 2,235 |

Footnotes at end of table.

Table 5.4—RETURNS WITH ITEMIZED DEDUCTIONS: TYPES OF ITEMIZED DEDUCTIONS BY STATES AND REGIONS—Continued

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

| States and regions | Taxes paid | | Contributions | | | | | | | | Interest paid | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Total | | Cash | | Other than cash | | Carryover from prior years | | Total | | Home mortgage | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) |
| United States, total | 26,850,712 | 36,187,021 | 25,799,357 | 13,218,342 | 25,713,347 | 11,594,641 | 3,663,679 | 1,411,851 | 58,401 | 211,849 | 23,800,540 | 27,354,839 | 18,518,931 | 16,435,858 |
| STATE | | | | | | | | | | | | | | |
| Alabama | 376,437 | 320,006 | 368,537 | 228,307 | 368,287 | 212,069 | 38,036 | 15,490 | 503 | 748 | 345,217 | 349,402 | 262,842 | 193,777 |
| Alaska | 37,217 | 53,636 | 33,834 | 16,668 | 33,633 | 15,088 | 4,136 | 1,047 | (*) | (*) | 34,408 | 56,481 | 24,843 | 33,055 |
| Arizona | 304,627 | 322,459 | 289,949 | 120,268 | 289,429 | 101,687 | 61,940 | 17,313 | 274 | 1,269 | 279,065 | 343,872 | 202,474 | 194,702 |
| Arkansas | 141,519 | 120,689 | 132,491 | 75,622 | 132,028 | 69,541 | 14,131 | 5,563 | (*) | (*) | 122,878 | 136,085 | 100,292 | 82,705 |
| California | 3,691,837 | 5,697,739 | 3,557,768 | 1,638,474 | 3,542,854 | 1,388,353 | 1,083,522 | 228,536 | 9,167 | 21,585 | 3,393,601 | 4,667,479 | 2,542,909 | 2,845,370 |
| Colorado | 373,111 | 483,490 | 341,405 | 134,741 | 338,930 | 119,528 | 92,360 | 12,781 | 1,297 | 2,431 | 338,078 | 446,771 | 272,290 | 271,392 |
| Connecticut | 411,129 | 656,480 | 408,114 | 224,737 | 407,104 | 174,657 | 45,348 | 42,127 | 2,003 | 7,953 | 371,739 | 493,178 | 331,314 | 326,465 |
| Delaware | 61,934 | 107,344 | 60,216 | 37,119 | 60,123 | 29,401 | 8,297 | 6,940 | 401 | 778 | 57,175 | 73,945 | 48,699 | 43,667 |
| District of Columbia | 78,591 | 116,609 | 77,132 | 57,914 | 77,129 | 45,624 | 9,685 | 8,155 | 135 | 4,135 | 65,191 | 65,375 | 35,157 | 31,062 |
| Florida | 950,069 | 677,223 | 922,970 | 509,312 | 921,741 | 425,991 | 150,713 | 73,264 | 1,326 | 10,056 | 871,327 | 1,163,739 | 704,589 | 667,585 |
| Georgia | 510,535 | 533,309 | 478,842 | 297,485 | 473,911 | 272,475 | 59,299 | 22,087 | 237 | 2,923 | 477,462 | 662,156 | 385,630 | 378,351 |
| Hawaii | 108,886 | 182,271 | 104,306 | 36,924 | 104,169 | 32,173 | 10,784 | 4,187 | 644 | 563 | 101,164 | 183,935 | 71,031 | 105,483 |
| Idaho | 72,543 | 68,463 | 66,746 | 37,241 | 66,746 | 35,467 | 9,612 | 1,662 | (*) | (*) | 65,596 | 71,311 | 54,291 | 42,757 |
| Illinois | 1,488,173 | 1,988,012 | 1,430,092 | 748,271 | 1,425,847 | 659,416 | 132,444 | 74,529 | 3,375 | 14,327 | 1,252,600 | 1,408,029 | 1,008,020 | 905,949 |
| Indiana | 523,067 | 526,783 | 476,778 | 257,548 | 472,095 | 225,016 | 44,490 | 25,356 | 801 | 7,176 | 471,739 | 544,069 | 414,142 | 336,023 |
| Iowa | 362,783 | 411,931 | 346,958 | 133,318 | 346,382 | 123,318 | 44,223 | 8,621 | 220 | 1,379 | 304,249 | 291,572 | 228,625 | 174,229 |
| Kansas | 263,455 | 288,430 | 241,449 | 116,310 | 241,011 | 108,340 | 26,845 | 7,475 | 2,064 | 496 | 224,714 | 247,944 | 177,250 | 141,300 |
| Kentucky | 310,848 | 349,332 | 292,849 | 147,128 | 291,586 | 139,445 | 16,574 | 7,228 | 116 | 455 | 282,218 | 285,534 | 221,665 | 169,568 |
| Louisiana | 344,290 | 236,159 | 331,472 | 179,901 | 330,120 | 161,266 | 40,782 | 15,110 | 2,342 | 3,525 | 317,415 | 388,265 | 225,127 | 199,808 |
| Maine | 105,790 | 117,784 | 101,659 | 36,393 | 101,483 | 29,244 | 7,302 | 6,553 | (*) | (*) | 89,405 | 87,883 | 71,475 | 56,330 |
| Maryland | 699,818 | 1,153,724 | 686,774 | 296,519 | 685,813 | 269,975 | 88,732 | 23,697 | 3,049 | 2,848 | 604,221 | 642,958 | 427,514 | 386,083 |
| Massachusetts | 852,863 | 1,556,988 | 831,259 | 366,017 | 830,054 | 325,247 | 54,227 | 34,565 | 1,565 | 6,205 | 725,149 | 673,547 | 612,930 | 449,839 |
| Michigan | 1,335,136 | 1,947,352 | 1,282,685 | 586,431 | 1,281,641 | 540,445 | 105,800 | 42,446 | 503 | 3,540 | 1,203,413 | 1,299,372 | 991,263 | 795,747 |
| Minnesota | 556,819 | 884,690 | 545,461 | 248,953 | 544,568 | 226,460 | 98,039 | 18,667 | 177 | 3,826 | 468,500 | 504,778 | 368,355 | 311,479 |
| Mississippi | 205,135 | 185,180 | 194,437 | 119,693 | 194,404 | 115,991 | 12,470 | 3,532 | (*) | (*) | 185,310 | 199,064 | 143,273 | 112,092 |
| Missouri | 567,133 | 593,337 | 541,188 | 275,715 | 540,117 | 254,063 | 46,091 | 19,365 | 1,909 | 2,287 | 495,815 | 503,297 | 378,454 | 296,484 |
| Montana | 79,211 | 83,653 | 72,860 | 27,046 | 72,219 | 25,682 | 6,802 | 1,350 | (*) | (*) | 71,711 | 69,194 | 54,795 | 39,854 |
| Nebraska | 143,446 | 162,846 | 139,605 | 81,992 | 139,418 | 72,108 | 33,942 | 8,902 | 17 | 983 | 121,558 | 127,119 | 95,256 | 82,593 |
| Nevada | 75,269 | 62,279 | 70,849 | 31,419 | 70,689 | 26,562 | 11,334 | 3,646 | 88 | 1,210 | 72,235 | 114,925 | 61,786 | 72,766 |
| New Hampshire | 76,790 | 87,596 | 73,426 | 27,251 | 73,207 | 24,339 | 3,370 | 2,498 | (*) | (*) | 70,895 | 85,283 | 62,906 | 57,630 |
| New Jersey | 1,121,955 | 1,666,088 | 1,115,021 | 594,195 | 1,112,318 | 525,070 | 130,916 | 62,901 | 430 | 6,224 | 975,556 | 1,098,696 | 760,770 | 705,019 |
| New Mexico | 108,060 | 98,307 | 101,695 | 45,161 | 101,227 | 40,043 | 13,846 | 3,379 | 463 | 1,739 | 99,108 | 109,898 | 76,237 | 59,702 |
| New York | 2,972,109 | 6,165,455 | 2,933,065 | 1,513,365 | 2,923,817 | 1,254,521 | 300,203 | 219,424 | 6,952 | 39,420 | 2,515,245 | 2,291,505 | 1,691,115 | 1,315,799 |
| North Carolina | 530,740 | 606,732 | 509,060 | 302,255 | 507,184 | 281,377 | 44,570 | 17,300 | 1,098 | 3,577 | 488,051 | 505,855 | 358,535 | 289,213 |
| North Dakota | 52,434 | 45,177 | 51,293 | 21,360 | 51,175 | 19,985 | 3,729 | 1,024 | (*) | (*) | 41,526 | 39,875 | 31,130 | 24,607 |
| Ohio | 1,169,754 | 1,180,019 | 1,108,347 | 568,868 | 1,104,688 | 500,803 | 142,257 | 57,984 | 1,204 | 10,081 | 1,071,826 | 1,288,240 | 927,999 | 835,885 |
| Oklahoma | 278,763 | 230,680 | 260,755 | 153,868 | 260,676 | 140,568 | 29,392 | 11,270 | 258 | 2,030 | 255,450 | 309,294 | 210,995 | 176,408 |
| Oregon | 274,983 | 358,009 | 236,064 | 105,288 | 234,370 | 89,238 | 36,913 | 13,714 | 69 | 2,336 | 251,343 | 269,328 | 213,367 | 163,309 |
| Pennsylvania | 1,460,847 | 1,924,513 | 1,428,926 | 762,316 | 1,428,588 | 672,558 | 160,682 | 79,387 | 2,610 | 10,371 | 1,242,934 | 1,054,426 | 960,951 | 628,063 |
| Rhode Island | 113,485 | 163,900 | 112,426 | 44,672 | 111,942 | 38,807 | 6,025 | 4,794 | 383 | 1,072 | 96,814 | 92,988 | 80,789 | 58,761 |
| South Carolina | 267,985 | 250,242 | 256,066 | 142,685 | 254,117 | 136,560 | 15,247 | 5,588 | 34 | 537 | 234,520 | 249,753 | 162,915 | 136,875 |
| South Dakota | 46,027 | 41,150 | 45,215 | 21,097 | 45,063 | 19,920 | 3,921 | 961 | (*) | (*) | 39,155 | 38,632 | 31,638 | 23,332 |
| Tennessee | 364,666 | 260,296 | 347,859 | 237,740 | 344,258 | 212,094 | 36,897 | 21,692 | 123 | 3,954 | 331,783 | 385,982 | 253,939 | 218,077 |
| Texas | 977,205 | 671,660 | 901,965 | 640,468 | 898,135 | 553,072 | 131,950 | 71,483 | 5,256 | 15,913 | 907,851 | 1,373,819 | 764,256 | 726,998 |
| Utah | 175,543 | 182,532 | 172,492 | 141,918 | 171,935 | 132,070 | 45,642 | 8,875 | 47 | 972 | 159,473 | 166,279 | 114,553 | 94,312 |
| Vermont | 58,802 | 78,256 | 56,140 | 19,531 | 56,007 | 17,790 | 3,489 | 1,628 | (*) | (*) | 50,488 | 46,434 | 43,974 | 29,469 |
| Virginia | 567,379 | 719,814 | 526,740 | 280,130 | 523,067 | 252,447 | 51,038 | 21,999 | 3,395 | 5,684 | 516,653 | 656,190 | 409,852 | 412,408 |
| Washington | 424,220 | 403,738 | 382,163 | 180,170 | 378,728 | 156,589 | 70,730 | 21,744 | 827 | 1,837 | 395,834 | 545,953 | 347,695 | 333,367 |
| West Virginia | 87,588 | 75,434 | 80,361 | 45,223 | 80,361 | 42,885 | 5,246 | 1,943 | (*) | (*) | 80,244 | 87,660 | 63,857 | 53,356 |
| Wisconsin | 626,440 | 1,038,321 | 607,532 | 241,677 | 604,980 | 211,223 | 61,905 | 29,237 | 976 | 1,218 | 494,680 | 473,555 | 389,518 | 305,959 |
| Wyoming | 27,429 | 17,616 | 24,228 | 11,603 | 24,165 | 10,432 | 3,257 | 480 | (*) | (*) | 25,040 | 31,516 | 21,771 | 19,403 |
| APO/FPO[1] | 9,608 | 7,167 | 10,893 | 6,882 | 10,893 | 6,506 | (*) | (*) | - | - | 10,485 | 14,145 | 6,894 | 6,105 |
| Puerto Rico | 7,143 | 2,078 | 8,124 | 3,513 | 8,123 | 3,339 | (*) | (*) | - | - | 6,942 | 7,907 | (*) | (*) |
| Other[2] | 19,086 | 24,043 | 20,816 | 39,640 | 20,792 | 27,773 | 3,531 | 11,802 | (*) | (*) | 25,491 | 30,347 | 15,705 | 14,615 |
| REGION | | | | | | | | | | | | | | |
| Central | 3,426,393 | 4,078,920 | 3,241,020 | 1,605,199 | 3,230,371 | 1,448,594 | 314,367 | 134,957 | 2,629 | 21,648 | 3,109,440 | 3,504,875 | 2,618,926 | 2,190,580 |
| Mid-Atlantic | 3,990,524 | 5,688,093 | 3,894,809 | 2,028,193 | 3,887,038 | 1,795,076 | 449,350 | 203,078 | 10,020 | 30,039 | 3,461,730 | 3,591,590 | 2,642,943 | 2,206,300 |
| Midwest | 3,843,255 | 5,165,464 | 3,707,344 | 1,772,383 | 3,697,550 | 1,586,492 | 424,294 | 161,306 | 7,010 | 24,586 | 3,218,083 | 3,386,856 | 2,530,996 | 2,124,632 |
| North-Atlantic | 4,590,968 | 8,826,457 | 4,516,089 | 2,231,965 | 4,503,614 | 1,864,605 | 419,964 | 311,588 | 11,436 | 55,773 | 3,919,735 | 3,770,818 | 2,894,503 | 2,294,294 |
| Southeast | 3,205,567 | 2,832,987 | 3,077,771 | 1,837,478 | 3,063,902 | 1,656,559 | 357,232 | 158,954 | 3,371 | 21,965 | 2,933,670 | 3,515,952 | 2,271,723 | 1,995,971 |
| Southwest | 2,513,832 | 2,147,031 | 2,335,460 | 1,357,674 | 2,326,292 | 1,202,790 | 352,563 | 127,541 | 12,434 | 27,344 | 2,290,534 | 3,043,592 | 1,848,218 | 1,677,716 |
| Western | 5,244,336 | 7,414,779 | 4,987,031 | 2,335,414 | 4,964,772 | 2,002,910 | 1,341,415 | 302,074 | 11,478 | 30,430 | 4,824,430 | 6,488,758 | 3,687,744 | 3,924,976 |
| Other areas[3] | 35,837 | 33,288 | 39,833 | 50,036 | 39,808 | 37,618 | 4,494 | 12,352 | (*) | (*) | 42,918 | 52,399 | 23,878 | 21,392 |

Footnotes at end of table.

Table 5.4—RETURNS WITH ITEMIZED DEDUCTIONS: TYPES OF ITEMIZED DEDUCTIONS BY STATES AND REGIONS—Continued

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

| States and regions | Interest paid—Continued | | | | Casualty or theft loss (net) | | Child and dependent care expenses | | Political contributions | | All other deductions and type not specified | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Installment purchases | | Investment interest | | | | | | | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (28) | (29) | (30) | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) |
| United States, total | 14,856,034 | 2,383,930 | 91,594 | 314,981 | 1,716,077 | 1,040,295 | 1,574,282 | 1,087,303 | 962,904 | 52,225 | 22,075,863 | 7,671,369 |
| STATE | | | | | | | | | | | | |
| Alabama | 223,789 | 34,841 | (*) | (*) | 22,948 | 10,667 | 26,506 | 18,039 | 7,180 | 347 | 319,066 | 83,285 |
| Alaska | 21,821 | 4,296 | (*) | (*) | 4,147 | 2,202 | 2,668 | 1,858 | 1,907 | 137 | 32,175 | 15,976 |
| Arizona | 178,871 | 28,865 | 275 | 950 | 28,881 | 40,582 | 17,614 | 9,822 | 13,736 | 630 | 248,087 | 75,606 |
| Arkansas | 74,134 | 8,733 | (*) | (*) | 3,641 | 1,840 | 21,225 | 13,040 | 3,576 | 238 | 108,498 | 35,096 |
| California | 2,251,808 | 405,272 | 21,380 | 67,569 | 328,536 | 158,440 | 275,516 | 224,718 | 155,235 | 7,688 | 3,271,157 | 1,472,042 |
| Colorado | 234,806 | 33,920 | 618 | 3,809 | 20,190 | 7,415 | 28,417 | 17,895 | 12,867 | 707 | 308,121 | 97,579 |
| Connecticut | 209,389 | 26,984 | 1,547 | 4,998 | 25,335 | 14,549 | 10,351 | 4,798 | 20,593 | 1,093 | 328,186 | 130,277 |
| Delaware | 34,896 | 5,365 | 368 | 1,174 | 3,536 | 3,245 | 2,572 | 1,155 | 3,067 | 151 | 46,177 | 23,216 |
| District of Columbia | 45,804 | 9,205 | 877 | 1,683 | 9,745 | 4,205 | 8,130 | 9,116 | 3,659 | 198 | 63,821 | 30,119 |
| Florida | 566,819 | 103,379 | 1,569 | 19,070 | 51,181 | 38,104 | 85,766 | 65,643 | 25,079 | 2,064 | 768,339 | 318,682 |
| Georgia | 349,263 | 69,789 | 2,464 | 10,525 | 32,861 | 12,654 | 51,808 | 36,320 | 15,290 | 885 | 400,919 | 114,065 |
| Hawaii | 48,001 | 6,581 | 464 | 4,001 | 3,805 | 1,998 | 2,969 | 1,587 | 10,367 | 504 | 95,388 | 28,109 |
| Idaho | 37,567 | 5,674 | (*) | (*) | 3,139 | 1,993 | 7,111 | 2,591 | 1,844 | 138 | 54,025 | 13,600 |
| Illinois | 735,332 | 114,433 | 3,771 | 10,035 | 86,372 | 50,083 | 68,000 | 51,500 | 54,761 | 3,868 | 1,230,041 | 402,975 |
| Indiana | 282,283 | 51,704 | 667 | 2,338 | 22,315 | 8,620 | 35,040 | 19,511 | 21,101 | 1,158 | 407,659 | 112,170 |
| Iowa | 145,725 | 18,840 | (*) | (*) | 10,450 | 2,384 | 26,679 | 13,868 | 12,868 | 591 | 300,655 | 65,597 |
| Kansas | 131,564 | 21,314 | 1,289 | 2,121 | 11,720 | 3,520 | 16,405 | 7,394 | 9,367 | 491 | 200,817 | 60,500 |
| Kentucky | 179,624 | 24,858 | (*) | (*) | 15,837 | 5,893 | 19,049 | 12,660 | 8,509 | 394 | 249,677 | 51,338 |
| Louisiana | 204,043 | 35,705 | 965 | 3,050 | 23,657 | 19,625 | 34,334 | 22,141 | 12,523 | 674 | 294,619 | 110,814 |
| Maine | 51,414 | 7,651 | (*) | (*) | 4,426 | 2,458 | 4,424 | 2,945 | 3,194 | 146 | 82,722 | 22,763 |
| Maryland | 411,475 | 70,179 | 4,860 | 5,023 | 54,012 | 25,695 | 38,290 | 32,018 | 27,910 | 1,248 | 547,875 | 172,456 |
| Massachusetts | 434,094 | 55,927 | 2,118 | 4,388 | 41,076 | 23,366 | 17,716 | 9,802 | 24,036 | 1,107 | 661,312 | 198,311 |
| Michigan | 725,783 | 117,245 | 3,173 | 7,178 | 66,858 | 39,157 | 48,457 | 36,884 | 41,449 | 2,309 | 1,125,918 | 279,067 |
| Minnesota | 289,682 | 34,538 | 1,112 | 6,452 | 32,862 | 8,904 | 35,018 | 18,542 | 24,015 | 1,088 | 471,168 | 123,810 |
| Mississippi | 122,356 | 19,505 | (*) | (*) | 9,775 | 3,074 | 24,580 | 14,870 | 7,684 | 390 | 162,303 | 41,318 |
| Missouri | 285,543 | 46,660 | 1,081 | 3,366 | 24,788 | 11,834 | 42,976 | 25,784 | 22,428 | 1,155 | 488,779 | 140,276 |
| Montana | 45,081 | 6,960 | (*) | (*) | 4,682 | 3,079 | 6,696 | 2,917 | 3,500 | 155 | 62,012 | 17,523 |
| Nebraska | 54,372 | 7,514 | (*) | (*) | 2,262 | 302 | 11,580 | 4,110 | 3,786 | 185 | 106,612 | 24,222 |
| Nevada | 49,522 | 10,324 | (*) | (*) | 5,087 | 2,462 | 6,533 | 4,776 | 2,186 | 145 | 65,299 | 26,881 |
| New Hampshire | 42,626 | 6,614 | (*) | (*) | 4,611 | 2,119 | 3,459 | 2,267 | 3,372 | 173 | 55,013 | 21,036 |
| New Jersey | 609,076 | 86,583 | 2,428 | 4,476 | 78,183 | 36,038 | 29,440 | 23,087 | 29,984 | 1,851 | 903,699 | 376,288 |
| New Mexico | 64,488 | 9,875 | (*) | (*) | 6,552 | 3,843 | 9,475 | 7,463 | 4,373 | 237 | 88,298 | 27,092 |
| New York | 1,539,082 | 236,192 | 18,851 | 45,088 | 253,526 | 164,891 | 94,948 | 86,493 | 90,773 | 5,107 | 2,531,015 | 1,220,438 |
| North Carolina | 301,567 | 45,560 | 1,003 | 1,980 | 17,599 | 6,180 | 58,982 | 40,387 | 21,333 | 1,466 | 416,325 | 114,946 |
| North Dakota | 21,591 | 3,102 | (*) | (*) | 2,931 | 1,902 | 4,065 | 1,799 | 2,456 | 138 | 39,123 | 12,257 |
| Ohio | 690,011 | 124,697 | 2,123 | 5,759 | 57,036 | 26,319 | 43,083 | 26,120 | 44,802 | 2,343 | 948,954 | 274,455 |
| Oklahoma | 153,879 | 23,086 | 359 | 905 | 10,730 | 5,469 | 30,394 | 13,852 | 7,372 | 508 | 227,420 | 49,444 |
| Oregon | 143,242 | 22,079 | (*) | (*) | 18,422 | 11,078 | 16,245 | 9,042 | 6,847 | 467 | 224,252 | 65,125 |
| Pennsylvania | 792,661 | 101,455 | 6,091 | 12,693 | 124,833 | 135,373 | 46,458 | 28,565 | 54,521 | 2,699 | 1,183,261 | 332,407 |
| Rhode Island | 52,030 | 6,786 | (*) | (*) | 6,443 | 3,734 | 3,495 | 2,198 | 4,207 | 235 | 89,024 | 27,718 |
| South Carolina | 154,232 | 26,710 | (*) | (*) | 6,523 | 6,367 | 30,767 | 22,152 | 6,924 | 280 | 214,499 | 46,981 |
| South Dakota | 23,282 | 3,647 | (*) | (*) | 1,809 | 8,636 | 3,536 | 1,476 | 2,264 | 118 | 34,242 | 10,908 |
| Tennessee | 219,871 | 37,324 | 40 | 1,697 | 20,163 | 10,851 | 23,325 | 13,702 | 14,318 | 756 | 286,612 | 99,225 |
| Texas | 587,261 | 112,343 | 3,463 | 61,926 | 57,566 | 34,712 | 93,228 | 58,491 | 38,641 | 2,093 | 729,376 | 249,956 |
| Utah | 95,718 | 13,874 | (*) | (*) | 6,805 | 1,849 | 7,358 | 3,346 | 6,432 | 267 | 141,066 | 29,712 |
| Vermont | 27,933 | 3,764 | (*) | (*) | 2,330 | 1,015 | 3,065 | 1,832 | 1,876 | 91 | 44,885 | 12,180 |
| Virginia | 344,644 | 54,119 | 254 | 1,881 | 29,891 | 40,052 | 41,260 | 24,257 | 22,200 | 1,262 | 428,619 | 133,151 |
| Washington | 254,221 | 41,123 | 668 | 2,092 | 28,374 | 17,520 | 18,123 | 13,286 | 16,834 | 972 | 361,676 | 115,618 |
| West Virginia | 47,672 | 8,146 | (*) | (*) | 5,318 | 6,650 | 9,531 | 4,743 | 3,563 | 220 | 68,766 | 22,466 |
| Wisconsin | 235,297 | 25,107 | 1,476 | 3,669 | 19,585 | 6,314 | 25,234 | 15,171 | 23,437 | 865 | 500,871 | 107,747 |
| Wyoming | 17,078 | 2,812 | (*) | (*) | 1,229 | 630 | 2,169 | 1,222 | 1,189 | 76 | 22,555 | 6,250 |
| APO/FPO[1] | 6,027 | 1,283 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | 9,597 | 9,257 |
| Puerto Rico | (*) | (*) | - | - | - | - | - | - | (*) | (*) | 5,630 | 1,159 |
| Other[2] | 7,144 | 1,171 | 558 | 1,206 | 537 | 133 | (*) | (*) | 771 | 73 | 19,658 | 17,880 |
| REGION | | | | | | | | | | | | |
| Central | 1,925,373 | 326,651 | 6,239 | 15,939 | 167,364 | 86,640 | 155,160 | 99,919 | 119,424 | 6,422 | 2,800,974 | 739,496 |
| Mid-Atlantic | 2,238,556 | 326,907 | 14,878 | 26,929 | 300,200 | 244,608 | 166,150 | 118,197 | 141,341 | 7,409 | 3,173,452 | 1,067,636 |
| Midwest | 1,790,824 | 253,841 | 8,302 | 25,250 | 181,059 | 90,358 | 217,088 | 132,250 | 146,015 | 8,007 | 3,171,491 | 887,792 |
| North-Atlantic | 2,356,568 | 343,917 | 23,439 | 57,315 | 337,747 | 212,132 | 137,458 | 110,334 | 148,051 | 7,952 | 3,792,157 | 1,632,725 |
| Southeast | 1,937,897 | 337,109 | 6,955 | 36,604 | 161,050 | 87,899 | 301,734 | 211,114 | 97,808 | 6,187 | 2,568,063 | 818,503 |
| Southwest | 1,467,253 | 247,788 | 6,954 | 73,018 | 135,285 | 77,054 | 235,647 | 141,498 | 89,908 | 5,024 | 1,979,704 | 636,730 |
| Western | 3,125,852 | 545,048 | 24,265 | 78,707 | 431,878 | 241,202 | 360,833 | 273,942 | 218,888 | 11,102 | 4,555,137 | 1,860,194 |
| Other areas[3] | 13,711 | 2,671 | 562 | 1,216 | 1,494 | 403 | (*) | (*) | 1,469 | 117 | 34,885 | 28,296 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Returns filed from Army Post Office and Fleet Post Office Addresses. [2]Returns filed from Panama Canal Zone, Virgin Islands or abroad. [3]Puerto Rico; APO/FPO; and "other."
NOTE: Amount detail may not add to total because of rounding.

Table 5.5—RETURNS WITH TAXES PAID DEDUCTION: TAXES DEDUCTED BY TYPES AND BY STATES AND REGIONS

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

| States and regions | Total returns with taxes paid deduction | | | | Real estate taxes | | State and local gasoline taxes | | General sales taxes | | State and local income taxes | | Personal property taxes | | All other taxes[1] | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total itemized deductions | Total taxes deducted | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| United States, total | 26,850,712 | 435,068,769 | 96,271,067 | 36,187,021 | 22,298,420 | 13,218,624 | 25,380,407 | 2,579,739 | 26,221,642 | 6,403,062 | 21,790,623 | 12,421,800 | 11,580,500 | 874,092 | 5,823,425 | 689,699 |
| STATE | | | | | | | | | | | | | | | | |
| Alabama | 376,437 | 5,351,690 | 1,156,717 | 320,006 | 309,138 | 38,919 | 368,957 | 46,047 | 375,489 | 114,472 | 348,594 | 104,690 | 305,454 | 9,987 | 71,311 | 5,891 |
| Alaska | 37,217 | 762,849 | 156,335 | 53,636 | 28,250 | 13,321 | 33,788 | 3,318 | 19,889 | 6,780 | 35,637 | 27,356 | 20,529 | 1,346 | 24,471 | 1,515 |
| Arizona | 304,627 | 4,552,465 | 1,037,854 | 322,459 | 261,250 | 103,586 | 301,213 | 29,669 | 303,727 | 82,520 | 277,362 | 85,180 | 264,764 | 17,326 | 40,000 | 4,178 |
| Arkansas | 141,519 | 2,067,733 | 444,874 | 120,689 | 112,009 | 23,717 | 135,001 | 13,383 | 141,383 | 26,011 | 128,148 | 50,202 | 103,476 | 5,467 | 11,472 | 1,909 |
| California | 3,691,837 | 58,028,000 | 15,441,750 | 5,697,739 | 2,935,202 | 2,130,297 | 3,557,035 | 406,722 | 3,666,353 | 944,953 | 3,188,155 | 1,740,709 | 3,237,078 | 215,594 | 2,360,690 | 259,464 |
| Colorado | 373,111 | 5,894,495 | 1,308,886 | 483,490 | 305,225 | 161,928 | 363,427 | 33,679 | 368,930 | 109,769 | 346,959 | 152,712 | 307,560 | 16,923 | 107,368 | 8,478 |
| Connecticut | 411,129 | 7,906,605 | 1,685,242 | 656,480 | 381,132 | 327,589 | 395,154 | 50,110 | 405,725 | 123,568 | 99,258 | 108,718 | 322,573 | 30,062 | 76,485 | 16,432 |
| Delaware | 61,934 | 1,252,137 | 260,493 | 107,344 | 56,933 | 25,305 | 60,285 | 6.512 | 23,803 | 3,520 | 60,172 | 68,957 | 4,594 | 876 | 10,034 | 2,173 |
| District of Columbia | 78,591 | 1,436,425 | 321,125 | 116,609 | 43,564 | 27,321 | 67,310 | 5,532 | 78,311 | 15,490 | 73,134 | 65,416 | 14,832 | 943 | 10,620 | 1,907 |
| Florida | 950,069 | 14,896,731 | 3,219,530 | 677,223 | 783,200 | 304,084 | 912,774 | 96,152 | 938,132 | 191,465 | 98,384 | 43,569 | 174,531 | 22,851 | 131,225 | 19,102 |
| Georgia | 510,535 | 8,289,642 | 1,829,977 | 533,309 | 432,307 | 141,397 | 494,661 | 54,181 | 507,234 | 111,686 | 451,799 | 196,542 | 429,921 | 24,666 | 56,775 | 4,838 |
| Hawaii | 108,886 | 2,045,002 | 459,083 | 182,271 | 87,300 | 32,238 | 99,523 | 8,686 | 108,018 | 39,942 | 104,765 | 96,502 | 7,404 | 1,676 | 8,005 | 3,227 |
| Idaho | 72,543 | 1,017,423 | 217,964 | 68,463 | 60,969 | 19,093 | 69,163 | 6,655 | 71,977 | 13,234 | 66,626 | 27,984 | 15,296 | 1,047 | 6,844 | 451 |
| Illinois | 1,488,173 | 26,016,512 | 5,205,284 | 1,988,012 | 1,253,984 | 845,576 | 1,384,973 | 130,317 | 1,477,338 | 456,367 | 1,410,636 | 519,335 | 285,193 | 13,902 | 186,851 | 22,515 |
| Indiana | 523,067 | 8,599,172 | 1,613,554 | 526,783 | 460,633 | 210,773 | 498,519 | 52,147 | 517,941 | 74,316 | 503,524 | 147,440 | 433,187 | 35,965 | 66,538 | 6,140 |
| Iowa | 362,783 | 5,243,494 | 1,032,280 | 411,931 | 298,933 | 142,641 | 343,558 | 28,743 | 362,029 | 71,972 | 342,305 | 153,571 | 283,809 | 11,096 | 42,145 | 3,909 |
| Kansas | 263,455 | 4,109,636 | 834,205 | 288,430 | 220,217 | 106,797 | 258,751 | 23,514 | 261,883 | 54,764 | 239,868 | 76,835 | 223,761 | 22,246 | 35,406 | 4,274 |
| Kentucky | 310,848 | 4,746,427 | 922,480 | 349,332 | 262,861 | 61,193 | 296,686 | 30,410 | 306,650 | 85,396 | 296,532 | 147,448 | 137,268 | 7,401 | 99,060 | 17,485 |
| Louisiana | 344,290 | 5,171,067 | 1,130,416 | 236,159 | 211,427 | 22,945 | 333,517 | 39,317 | 344,031 | 105,538 | 272,495 | 64,270 | 58,140 | 1,998 | 19,507 | 2,089 |
| Maine | 105,790 | 1,361,728 | 301,121 | 117,784 | 96,827 | 60,823 | 99,323 | 10,964 | 105,746 | 22,394 | 90,323 | 17,216 | 84,158 | 5,200 | 14,261 | 1,186 |
| Maryland | 699,818 | 12,090,980 | 2,534,052 | 1,153,724 | 548,782 | 335,717 | 658,022 | 70,605 | 696,313 | 143,881 | 669,777 | 587,923 | 38,708 | 4,700 | 70,591 | 10,898 |
| Massachusetts | 852,863 | 13,823,744 | 3,129,953 | 1,556,988 | 762,327 | 760,216 | 793,418 | 74,426 | 844,900 | 75,834 | 812,359 | 576,209 | 707,977 | 58,441 | 108,817 | 11,862 |
| Michigan | 1,335,136 | 22,464,945 | 4,487,777 | 1,947,352 | 1,195,757 | 708,058 | 1,298,314 | 131,033 | 1,322,679 | 371,568 | 1,276,210 | 684,693 | 99,488 | 19,947 | 177,499 | 32,053 |
| Minnesota | 556,819 | 8,665,464 | 1,983,024 | 884,690 | 477,347 | 256,674 | 536,486 | 49,682 | 552,573 | 89,536 | 527,953 | 468,791 | 256,621 | 12,488 | 77,088 | 7,519 |
| Mississippi | 205,135 | 2,855,576 | 635,800 | 185,180 | 162,267 | 34,059 | 201,320 | 24,806 | 204,947 | 66,184 | 160,699 | 44,520 | 184,004 | 15,164 | 9,970 | 447 |
| Missouri | 567,133 | 8,925,078 | 1,735,751 | 593,337 | 469,917 | 189,268 | 550,255 | 45,038 | 565,677 | 126,152 | 540,558 | 182,849 | 475,081 | 31,215 | 186,858 | 18,815 |
| Montana | 79,211 | 1,074,659 | 227,007 | 83,653 | 64,754 | 28,514 | 72,724 | 5,927 | 7,268 | 1,201 | 73,203 | 40,712 | 62,807 | 5,617 | 13,697 | 1,682 |
| Nebraska | 143,446 | 2,264,068 | 449,430 | 162,846 | 125,035 | 65,698 | 140,112 | 13,341 | 143,189 | 26,044 | 135,971 | 46,532 | 119,113 | 9,871 | 15,903 | 1,360 |
| Nevada | 75,269 | 1,257,961 | 269,251 | 62,279 | 64,423 | 27,134 | 73,942 | 6,520 | 74,848 | 17,228 | 9,252 | 4,659 | 62,775 | 4,279 | 13,268 | 2,460 |
| New Hampshire | 76,790 | 1,215,706 | 246,864 | 87,596 | 72,303 | 59,478 | 71,930 | 8,415 | 22,056 | 2,044 | 33,544 | 13,720 | 56,664 | 2,903 | 15,626 | 1,037 |
| New Jersey | 1,121,955 | 19,899,766 | 4,229,279 | 1,666,088 | 970,963 | 1,074,365 | 1,039,387 | 107,300 | 1,112,624 | 221,758 | 645,823 | 237,895 | 48,982 | 6,859 | 99,835 | 17,911 |
| New Mexico | 108,060 | 1,557,472 | 337,517 | 98,307 | 87,396 | 23,516 | 104,926 | 10,783 | 107,571 | 29,332 | 97,441 | 32,921 | 15,722 | 1,131 | 6,757 | 624 |
| New York | 2,972,109 | 51,198,191 | 12,811,682 | 6,165,455 | 2,137,863 | 1,988,688 | 2,563,239 | 252,926 | 2,956,273 | 1,006,214 | 2,814,625 | 2,823,016 | 181,613 | 31,400 | 351,635 | 63,210 |
| North Carolina | 530,740 | 8,222,986 | 1,721,457 | 606,732 | 411,700 | 118,013 | 515,478 | 64,755 | 527,447 | 102,420 | 494,785 | 284,634 | 138,097 | 18,417 | 87,246 | 18,493 |
| North Dakota | 52,434 | 687,963 | 145,142 | 45,177 | 39,459 | 18,098 | 49,489 | 3,670 | 52,243 | 10,741 | 45,856 | 11,431 | 4,792 | 460 | 6,572 | 777 |
| Ohio | 1,169,754 | 18,906,965 | 3,666,878 | 1,180,019 | 1,060,762 | 425,813 | 1,139,785 | 108,205 | 1,159,553 | 232,222 | 1,096,223 | 357,121 | 204,283 | 40,307 | 157,230 | 16,350 |
| Oklahoma | 278,763 | 4,059,906 | 879,083 | 230,680 | 242,908 | 57,549 | 273,621 | 26,198 | 274,787 | 47,328 | 251,656 | 76,043 | 246,511 | 20,548 | 30,154 | 3,016 |
| Oregon | 274,983 | 4,288,899 | 899,697 | 358,009 | 234,974 | 142,602 | 248,052 | 21,880 | 20,849 | 2,642 | 263,032 | 183,761 | 36,478 | 5,123 | 16,828 | 2,000 |
| Pennsylvania | 1,460,847 | 22,817,051 | 4,692,596 | 1,924,513 | 1,288,565 | 651,707 | 1,368,743 | 134,382 | 1,455,838 | 286,498 | 1,425,920 | 781,468 | 316,555 | 30,791 | 513,217 | 39,667 |
| Rhode Island | 113,485 | 1,790,983 | 366,669 | 163,900 | 101,570 | 65,834 | 109,274 | 11,945 | 112,796 | 26,055 | 107,637 | 47,973 | 76,987 | 7,121 | 61,459 | 4,971 |
| South Carolina | 267,985 | 3,879,156 | 807,116 | 250,242 | 207,781 | 42,766 | 254,150 | 28,337 | 266,128 | 65,839 | 251,754 | 99,343 | 157,834 | 10,118 | 31,674 | 3,838 |
| South Dakota | 46,027 | 621,600 | 143,054 | 41,150 | 37,780 | 20,174 | 44,027 | 3,534 | 45,710 | 12,543 | 6,424 | 2,151 | 34,939 | 2,196 | 5,742 | 552 |
| Tennessee | 364,666 | 5,477,071 | 1,134,955 | 260,296 | 305,807 | 100,161 | 350,317 | 36,165 | 361,879 | 103,859 | 78,121 | 16,788 | 22,356 | 1,120 | 23,636 | 2,202 |
| Texas | 977,205 | 16,853,083 | 3,433,950 | 671,660 | 871,500 | 356,783 | 935,516 | 69,364 | 971,064 | 212,189 | 46,265 | 12,977 | 229,411 | 11,722 | 65,747 | 8,625 |
| Utah | 175,543 | 2,343,069 | 565,001 | 182,532 | 153,756 | 50,697 | 172,143 | 16,756 | 173,239 | 49,457 | 166,345 | 54,433 | 153,817 | 9,158 | 25,051 | 2,031 |
| Vermont | 58,802 | 808,151 | 174,996 | 78,256 | 53,979 | 33,262 | 55,825 | 5,934 | 57,607 | 6,223 | 54,698 | 30,962 | 7,225 | 724 | 12,385 | 1,151 |
| Virginia | 567,379 | 9,773,267 | 2,057,622 | 719,814 | 482,296 | 195,435 | 543,220 | 65,478 | 567,188 | 126,202 | 522,316 | 289,043 | 460,405 | 34,119 | 112,519 | 9,537 |
| Washington | 424,220 | 6,490,290 | 1,396,648 | 403,738 | 380,953 | 168,933 | 404,649 | 47,090 | 420,715 | 142,243 | 44,645 | 14,513 | 356,915 | 23,691 | 62,441 | 7,267 |
| West Virginia | 87,588 | 1,485,269 | 267,782 | 75,434 | 72,599 | 11,555 | 85,306 | 7,842 | 87,116 | 16,575 | 81,710 | 35,392 | 63,417 | 2,662 | 16,543 | 1,407 |
| Wisconsin | 626,440 | 9,354,221 | 2,040,285 | 1,038,321 | 563,813 | 387,228 | 606,155 | 47,692 | 623,488 | 119,369 | 607,851 | 474,753 | 21,181 | 3,084 | 60,333 | 6,196 |
| Wyoming | 27,429 | 414,982 | 81,375 | 17,616 | 22,565 | 6,574 | 26,105 | 2,276 | 27,266 | 5,860 | 2,459 | 1,049 | 21,342 | 1,538 | 2,801 | 320 |
| APO/FPO[2] | 9,608 | 175,544 | 34,546 | 7,167 | 6,975 | 3,234 | 7,414 | 366 | 7,167 | 1,182 | 3,667 | 1,997 | (*) | (*) | (*) | (*) |
| Puerto Rico | 7,143 | 83,569 | 20,142 | 2,078 | (*) | (*) | 4,230 | 299 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Other[3] | 19,086 | 491,901 | 85,516 | 24,043 | 14,999 | 10,706 | 9,215 | 711 | 10,757 | 2,176 | 5,682 | 6,304 | 2,385 | 462 | 2,736 | 3,684 |
| REGION | | | | | | | | | | | | | | | | |
| Central | 3,426,393 | 56,202,779 | 10,958,470 | 4,078,920 | 3,052,612 | 1,417,392 | 3,318,610 | 329,638 | 3,393,939 | 780,077 | 3,254,199 | 1,372,094 | 937,643 | 106,282 | 516,870 | 73,436 |
| Mid-Atlantic | 3,990,524 | 67,269,625 | 14,095,168 | 5,688,093 | 3,391,103 | 2,309,851 | 3,736,967 | 389,809 | 3,934,077 | 797,349 | 3,397,142 | 2,030,702 | 884,076 | 78,288 | 816,816 | 82,093 |
| Midwest | 3,843,255 | 61,778,401 | 12,734,250 | 5,165,464 | 3,266,268 | 1,925,357 | 3,655,055 | 322,016 | 3,822,247 | 912,723 | 3,617,554 | 1,859,411 | 1,480,729 | 84,312 | 581,492 | 61,644 |
| North Atlantic | 4,590,968 | 78,105,107 | 18,716,528 | 8,826,457 | 3,606,001 | 3,295,891 | 4,088,163 | 414,719 | 4,505,103 | 1,262,332 | 4,012,444 | 3,617,815 | 1,437,197 | 135,850 | 640,668 | 99,850 |
| Southeast | 3,205,567 | 48,972,853 | 10,505,552 | 2,832,987 | 2,612,200 | 779,399 | 3,097,657 | 350,444 | 3,181,256 | 755,925 | 1,884,136 | 790,086 | 1,412,197 | 102,323 | 411,837 | 54,810 |
| Southwest | 2,513,832 | 40,128,375 | 8,450,307 | 2,147,031 | 2,073,247 | 759,810 | 2,430,864 | 218,514 | 2,496,915 | 590,790 | 1,385,291 | 467,009 | 1,205,923 | 81,572 | 279,212 | 29,336 |
| Western | 5,244,336 | 81,860,616 | 20,670,590 | 7,414,779 | 4,271,831 | 2,716,414 | 5,032,232 | 553,223 | 4,866,883 | 1,300,200 | 4,229,022 | 2,275,810 | 4,217,863 | 284,857 | 2,571,295 | 284,275 |
| Other Areas[4] | 35,837 | 751,015 | 140,204 | 33,288 | 25,158 | 14,511 | 20,859 | 1,376 | 21,222 | 3,664 | 10,835 | 8,873 | 4,872 | 605 | 5,235 | 4,258 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]Includes unspecified taxes and foreign taxes when a deduction was elected. [2]Returns filed from Army Post Office and Fleet Post Office addresses.

[3]Returns filed from Panama Canal Zone, Virgin Islands or abroad. [4]Puerto Rico; APO/FPO and "other."

NOTE: Amount detail may not add to total because of rounding.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **UNITED STATES** | | | | | | | | | | | | | | | | |
| Total | 77,570,136 | 746,006,325 | 70,026,868 | 622,655,873 | 43,113,280 | 574,516,037 | 38,927,027 | 479,337,124 | 206,765,198 | 197,566,474 | 61,320,340 | 445,558,367 | 60,865,828 | 93,353,777 | 60,869,745 | 93,570,296 |
| Under $1,000 | 6,113,084 | 150,799 | 5,396,992 | 3,706,624 | 674,352 | -2,094,770 | 349,523 | 812,501 | 8,346,522 | 7,899,347 | 22,548 | 2,105 | 22,453 | 289 | 24,275 | 12,591 |
| $1,000 under $2,000 | 5,856,914 | 8,760,216 | 5,161,629 | 7,617,391 | 742,127 | 1,154,467 | 488,229 | 839,032 | 8,540,296 | 7,777,884 | 157,957 | 63,420 | 156,398 | 8,941 | 156,444 | 9,142 |
| $2,000 under $3,000 | 4,982,546 | 12,401,637 | 4,186,894 | 10,074,290 | 1,039,333 | 2,603,730 | 739,847 | 1,783,170 | 8,677,776 | 7,723,527 | 3,075,096 | 1,433,682 | 3,035,549 | 202,753 | 3,035,559 | 202,897 |
| $3,000 under $4,000 | 4,951,586 | 17,334,707 | 4,085,036 | 13,713,571 | 1,514,989 | 5,333,584 | 1,145,925 | 3,701,316 | 10,144,947 | 8,984,217 | 3,771,187 | 4,385,841 | 3,673,369 | 639,208 | 3,673,386 | 639,367 |
| $4,000 under $5,000 | 5,055,096 | 22,682,972 | 4,375,873 | 18,851,931 | 1,793,504 | 8,081,575 | 1,441,041 | 6,022,033 | 10,913,772 | 9,955,907 | 4,406,253 | 8,136,544 | 4,332,407 | 1,251,779 | 4,332,519 | 1,251,970 |
| $5,000 under $6,000 | 4,736,916 | 26,027,064 | 4,182,441 | 22,082,749 | 1,967,625 | 10,838,536 | 1,659,476 | 8,588,193 | 11,072,962 | 10,287,421 | 4,424,611 | 11,246,423 | 4,362,661 | 1,787,666 | 4,362,675 | 1,787,889 |
| $6,000 under $7,000 | 4,247,454 | 27,616,136 | 3,806,955 | 23,721,120 | 2,082,841 | 13,560,986 | 1,800,353 | 11,045,143 | 10,696,928 | 10,070,827 | 4,093,989 | 13,405,447 | 4,046,845 | 2,172,319 | 4,046,864 | 2,172,526 |
| $7,000 under $8,000 | 4,272,293 | 32,009,436 | 3,927,023 | 28,437,192 | 2,360,178 | 17,701,830 | 2,162,060 | 15,564,412 | 11,625,652 | 11,146,637 | 4,155,690 | 16,544,296 | 4,122,833 | 2,742,259 | 4,122,873 | 2,742,387 |
| $8,000 under $9,000 | 4,020,907 | 34,145,504 | 3,735,086 | 30,509,119 | 2,511,304 | 21,350,744 | 2,328,791 | 18,946,352 | 11,589,981 | 11,145,361 | 3,971,964 | 18,599,826 | 3,949,568 | 3,136,315 | 3,949,589 | 3,136,436 |
| $9,000 under $10,000 | 3,895,795 | 36,964,559 | 3,679,528 | 33,749,001 | 2,766,893 | 26,281,079 | 2,611,649 | 24,056,949 | 12,150,828 | 11,824,692 | 3,860,972 | 20,547,562 | 3,841,994 | 3,505,299 | 3,842,043 | 3,505,439 |
| $10,000 under $11,000 | 3,640,367 | 38,208,230 | 3,425,850 | 34,592,893 | 2,733,163 | 28,707,556 | 2,584,941 | 26,129,385 | 11,488,482 | 11,167,010 | 3,626,802 | 22,143,247 | 3,615,394 | 3,829,430 | 3,615,400 | 3,829,520 |
| $11,000 under $12,000 | 3,462,268 | 39,794,926 | 3,278,367 | 36,411,761 | 2,795,043 | 32,142,512 | 2,668,044 | 29,713,029 | 11,491,345 | 11,256,423 | 3,452,210 | 23,299,560 | 3,442,954 | 4,062,495 | 3,442,975 | 4,062,775 |
| $12,000 under $13,000 | 3,108,157 | 38,831,409 | 2,955,626 | 35,588,049 | 2,602,649 | 32,526,541 | 2,496,076 | 30,090,366 | 10,659,265 | 10,471,684 | 3,101,443 | 23,195,650 | 3,091,935 | 4,087,388 | 3,091,974 | 4,087,518 |
| $13,000 under $14,000 | 2,782,123 | 37,491,124 | 2,662,550 | 34,468,450 | 2,406,924 | 32,442,872 | 2,314,288 | 30,003,009 | 9,670,697 | 9,495,082 | 2,776,967 | 22,933,578 | 2,771,293 | 4,099,400 | 2,771,337 | 4,099,631 |
| $14,000 under $15,000 | 2,374,724 | 34,384,319 | 2,268,420 | 31,490,561 | 2,109,209 | 30,538,084 | 2,035,708 | 28,334,453 | 8,409,747 | 8,272,134 | 2,370,303 | 21,514,179 | 2,366,508 | 3,904,225 | 2,366,531 | 3,904,661 |
| $15,000 under $20,000 | 7,771,410 | 133,217,179 | 7,373,765 | 120,087,539 | 7,121,359 | 122,243,747 | 6,830,272 | 111,853,051 | 27,924,881 | 27,467,870 | 7,762,893 | 87,974,212 | 7,753,174 | 16,673,900 | 7,753,292 | 16,675,604 |
| $20,000 under $25,000 | 3,096,590 | 68,509,325 | 2,867,198 | 58,494,187 | 2,917,303 | 64,540,131 | 2,739,241 | 56,122,392 | 11,263,465 | 11,028,074 | 3,093,680 | 48,023,334 | 3,089,917 | 9,823,514 | 3,090,127 | 9,825,743 |
| $25,000 under $30,000 | 1,265,878 | 34,404,402 | 1,121,481 | 26,772,895 | 1,185,213 | 32,212,611 | 1,072,201 | 25,727,028 | 4,682,378 | 4,546,468 | 1,263,623 | 24,831,136 | 1,260,982 | 5,474,649 | 1,261,096 | 5,476,199 |
| $30,000 under $50,000 | 1,337,508 | 49,575,805 | 1,084,300 | 31,049,570 | 1,240,375 | 45,954,514 | 1,032,422 | 29,774,301 | 5,077,212 | 4,862,382 | 1,335,429 | 36,682,085 | 1,333,963 | 9,417,510 | 1,334,268 | 9,427,121 |
| $50,000 under $100,000 | 483,922 | 31,999,691 | 365,393 | 15,116,486 | 446,122 | 29,496,952 | 345,811 | 14,440,467 | 1,904,219 | 1,791,698 | 482,772 | 24,479,290 | 481,902 | 8,506,008 | 482,341 | 8,531,156 |
| $100,000 under $200,000 | 91,669 | 11,989,240 | 69,148 | 4,422,777 | 82,892 | 10,826,389 | 65,142 | 4,212,917 | 350,898 | 319,476 | 91,236 | 9,221,239 | 91,079 | 4,100,093 | 91,356 | 4,135,911 |
| $200,000 under $500,000 | 19,233 | 5,415,003 | 14,452 | 1,297,994 | 16,780 | 4,707,407 | 13,423 | 1,222,440 | 69,783 | 61,051 | 19,069 | 4,005,147 | 19,019 | 2,151,770 | 19,145 | 2,198,397 |
| $500,000 under $1,000,000 | 2,666 | 1,791,260 | 2,050 | 256,784 | 2,261 | 1,518,055 | 1,851 | 235,348 | 9,533 | 8,239 | 2,629 | 1,284,227 | 2,618 | 782,241 | 2,652 | 809,142 |
| $1,000,000 or more | 1,030 | 2,301,383 | 811 | 142,941 | 841 | 1,846,905 | 713 | 119,837 | 3,629 | 3,063 | 1,017 | 1,606,335 | 1,013 | 994,328 | 1,024 | 1,046,273 |
| Returns under $5,000 | 26,959,226 | 61,330,331 | 23,206,424 | 53,963,807 | 5,764,305 | 15,078,587 | 4,164,565 | 13,158,052 | 46,623,313 | 42,340,882 | 11,433,041 | 14,021,592 | 11,220,176 | 2,102,970 | 11,222,183 | 2,115,968 |
| Returns $5,000 under $10,000 | 21,173,365 | 156,762,700 | 19,331,033 | 138,499,180 | 11,688,841 | 89,733,175 | 10,562,329 | 78,201,048 | 57,136,351 | 54,474,938 | 20,507,226 | 80,343,553 | 20,323,901 | 13,343,858 | 20,324,044 | 13,344,679 |
| Returns $10,000 under $15,000 | 15,367,639 | 188,710,008 | 14,590,813 | 172,551,714 | 12,646,988 | 156,357,564 | 12,099,057 | 144,270,241 | 51,719,536 | 50,662,333 | 15,327,725 | 113,086,215 | 15,288,084 | 19,982,938 | 15,288,217 | 19,984,104 |
| Returns $15,000 or more | 14,069,906 | 339,203,287 | 12,898,598 | 257,641,174 | 13,013,146 | 313,346,709 | 12,101,076 | 243,707,782 | 51,285,998 | 50,088,321 | 14,052,348 | 238,107,004 | 14,033,667 | 57,924,014 | 14,035,301 | 58,125,546 |
| **ALABAMA** | | | | | | | | | | | | | | | | |
| Total | 1,104,584 | 9,166,441 | 1,029,880 | 7,979,570 | 662,345 | 7,597,711 | 616,948 | 6,637,849 | 3,018,967 | 2,942,253 | 824,868 | 5,111,433 | 820,596 | 1,028,182 | 820,605 | 1,029,362 |
| Under $1,000 | 109,919 | 32,292 | 101,076 | 61,327 | 10,410 | -17,721 | 5,290 | 9,147 | 143,996 | 138,556 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 104,913 | 156,279 | 94,466 | 140,309 | 11,882 | 17,845 | 5,472 | 10,944 | 149,094 | 143,892 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 80,259 | 205,360 | 69,722 | 176,016 | 17,116 | 44,431 | 13,906 | 35,184 | 141,631 | 129,679 | 52,716 | 27,580 | 52,624 | 3,956 | 52,624 | 3,956 |
| $3,000 under $4,000 | 76,448 | 271,296 | 69,796 | 239,914 | 29,475 | 102,997 | 25,150 | 85,183 | 181,923 | 174,549 | 56,778 | 58,179 | 54,419 | 8,452 | 54,419 | 8,452 |
| $4,000 under $5,000 | 74,843 | 334,444 | 68,121 | 292,368 | 33,758 | 154,039 | 29,980 | 130,732 | 167,196 | 159,943 | 65,445 | 110,045 | 65,445 | 16,857 | 65,445 | 16,857 |
| $5,000 under $6,000 | 72,580 | 402,296 | 66,587 | 370,876 | 48,286 | 266,469 | 43,084 | 238,731 | 214,401 | 199,463 | 65,715 | 149,533 | 65,045 | 23,428 | 65,045 | 23,428 |
| $6,000 under $7,000 | 56,879 | 373,114 | 55,228 | 366,515 | 38,589 | 255,200 | 37,309 | 250,849 | 167,439 | 165,379 | 55,041 | 168,068 | 54,848 | 26,731 | 54,848 | 26,731 |
| $7,000 under $8,000 | 72,222 | 542,575 | 68,043 | 496,353 | 51,590 | 384,233 | 50,935 | 371,414 | 213,109 | 209,142 | 70,444 | 266,837 | 70,351 | 43,404 | 70,351 | 43,404 |
| $8,000 under $9,000 | 49,733 | 418,293 | 48,193 | 381,690 | 42,956 | 361,768 | 41,416 | 329,565 | 176,723 | 174,961 | 49,468 | 208,347 | 49,227 | 32,112 | 49,227 | 32,112 |
| $9,000 under $10,000 | 59,231 | 559,957 | 57,846 | 542,108 | 51,136 | 482,346 | 50,049 | 468,902 | 212,576 | 210,528 | 59,231 | 280,059 | 58,894 | 46,467 | 58,894 | 46,467 |
| $10,000 under $11,000 | 55,857 | 584,372 | 54,545 | 560,576 | 51,350 | 537,025 | 50,901 | 526,345 | 217,600 | 217,528 | 55,857 | 306,028 | 55,857 | 51,033 | 55,857 | 51,033 |
| $11,000 under $12,000 | 44,234 | 509,904 | 43,388 | 502,966 | 41,454 | 477,753 | 40,801 | 473,023 | 158,826 | 158,247 | 44,234 | 284,413 | 44,142 | 48,187 | 44,142 | 48,187 |
| $12,000 under $13,000 | 40,464 | 506,055 | 39,718 | 490,208 | 37,011 | 462,535 | 36,266 | 447,228 | 135,773 | 135,580 | 40,463 | 314,839 | 40,390 | 54,487 | 40,390 | 54,487 |
| $13,000 under $14,000 | 38,604 | 520,254 | 37,881 | 490,197 | 36,401 | 490,135 | 35,678 | 462,974 | 130,078 | 126,018 | 38,604 | 326,983 | 38,589 | 58,196 | 38,589 | 58,196 |
| $14,000 under $15,000 | 24,862 | 360,904 | 22,478 | 310,765 | 23,109 | 335,448 | 21,918 | 303,094 | 89,947 | 88,533 | 23,999 | 215,446 | 23,998 | 38,280 | 23,998 | 38,280 |
| $15,000 under $20,000 | 82,756 | 1,421,536 | 80,522 | 1,336,937 | 79,547 | 1,366,442 | 77,891 | 1,293,686 | 291,622 | 288,515 | 82,756 | 941,601 | 82,679 | 177,326 | 82,680 | 177,344 |
| $20,000 under $25,000 | 29,695 | 657,894 | 27,391 | 559,210 | 28,650 | 634,016 | 26,698 | 545,491 | 106,700 | 104,965 | 29,619 | 457,384 | 29,616 | 92,888 | 29,616 | 92,888 |
| $25,000 under $30,000 | 13,275 | 357,434 | 11,728 | 272,206 | 12,742 | 342,325 | 11,656 | 271,933 | 50,243 | 49,556 | 13,199 | 257,515 | 13,180 | 56,387 | 13,180 | 56,387 |
| $30,000 under $50,000 | 11,554 | 417,488 | 8,567 | 202,888 | 10,893 | 394,335 | 8,075 | 202,274 | 45,132 | 43,311 | 11,520 | 309,309 | 11,516 | 77,654 | 11,516 | 77,787 |
| $50,000 under $100,000 | 5,100 | 337,479 | 3,735 | 134,826 | 4,916 | 325,314 | 3,667 | 132,259 | 20,476 | 19,698 | 5,099 | 265,776 | 5,097 | 92,342 | 5,098 | 92,508 |
| $100,000 under $200,000 | 972 | 127,908 | 700 | 40,048 | 907 | 119,305 | 667 | 38,154 | 3,809 | 3,604 | 972 | 106,077 | 971 | 47,737 | 971 | 47,890 |
| $200,000 under $500,000 | 151 | 41,652 | 121 | 8,411 | 139 | 38,280 | 115 | 8,117 | 571 | 515 | 151 | 33,243 | 151 | 17,998 | 151 | 18,284 |
| $500,000 under $1,000,000 | 27 | 17,280 | 23 | 2,589 | 23 | 14,893 | 19 | 2,353 | 79 | 72 | 27 | 13,723 | 27 | 8,377 | 27 | 8,643 |
| $1,000,000 or more | 6 | 10,375 | 5 | 267 | 5 | 8,298 | 5 | 267 | 23 | 19 | 6 | 8,755 | 6 | 5,643 | 6 | 5,777 |
| Returns under $5,000 | 446,382 | 999,671 | 403,181 | 909,934 | 102,641 | 301,590 | 79,798 | 271,190 | 783,840 | 746,619 | 178,463 | 197,498 | 176,012 | 29,505 | 176,019 | 29,529 |
| Returns $5,000 under $10,000 | 310,645 | 2,296,234 | 295,897 | 2,157,542 | 232,557 | 1,750,016 | 222,793 | 1,659,461 | 984,248 | 959,473 | 299,899 | 1,072,844 | 298,365 | 172,142 | 298,365 | 172,142 |
| Returns $10,000 under $15,000 | 204,021 | 2,481,490 | 198,010 | 2,354,712 | 189,325 | 2,302,896 | 185,564 | 2,212,663 | 732,224 | 725,906 | 203,157 | 1,447,710 | 202,976 | 250,182 | 202,976 | 250,182 |
| Returns $15,000 or more | 143,536 | 3,389,046 | 132,792 | 2,557,383 | 137,822 | 3,243,207 | 128,793 | 2,494,533 | 518,655 | 510,255 | 143,349 | 2,393,382 | 143,243 | 576,353 | 143,245 | 577,509 |

Footnotes at end of table.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **ALASKA** | | | | | | | | | | | | | | | | |
| Total | 107,084 | 1,279,458 | 102,121 | 1,164,846 | 60,470 | 1,000,018 | 57,741 | 907,291 | 300,932 | 297,702 | 86,333 | 823,590 | 86,119 | 173,465 | 86,121 | 173,575 |
| Under $1,000 | 9,047 | -3,111 | 8,012 | 5,827 | 1,146 | -5,741 | 886 | 1,721 | 13,268 | 13,077 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 7,498 | 11,228 | 7,244 | 11,270 | 681 | 980 | 541 | 769 | 10,757 | 10,713 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 6,005 | 14,967 | 5,252 | 13,291 | 1,163 | 3,054 | 909 | 2,815 | 9,298 | 9,195 | 4,336 | 1,985 | 4,266 | 275 | 4,266 | 275 |
| $3,000 under $4,000 | 4,841 | 17,039 | 4,727 | 17,084 | 1,443 | 5,103 | 1,373 | 5,452 | 9,982 | 9,868 | 3,774 | 5,135 | 3,774 | 771 | 3,774 | 771 |
| $4,000 under $5,000 | 5,447 | 24,382 | 5,097 | 22,871 | 1,700 | 7,639 | 1,498 | 6,805 | 10,751 | 10,533 | 4,800 | 9,967 | 4,800 | 1,573 | 4,800 | 1,573 |
| $5,000 under $6,000 | 4,839 | 26,671 | 4,597 | 26,811 | 2,134 | 11,751 | 1,979 | 11,666 | 12,901 | 12,901 | 4,141 | 11,333 | 4,141 | 1,853 | 4,141 | 1,853 |
| $6,000 under $7,000 | 4,484 | 29,162 | 4,399 | 27,953 | 2,104 | 13,754 | 2,019 | 13,163 | 10,663 | 10,575 | 4,303 | 14,555 | 4,242 | 2,415 | 4,242 | 2,415 |
| $7,000 under $8,000 | 3,804 | 28,674 | 3,746 | 28,092 | 2,125 | 15,957 | 2,067 | 16,234 | 11,236 | 11,148 | 3,673 | 14,278 | 3,673 | 2,405 | 3,673 | 2,405 |
| $8,000 under $9,000 | 3,718 | 31,508 | 3,530 | 29,836 | 1,681 | 14,305 | 1,613 | 13,823 | 9,437 | 9,393 | 3,703 | 18,561 | 3,703 | 3,210 | 3,703 | 3,210 |
| $9,000 under $10,000 | 3,427 | 32,416 | 3,210 | 29,818 | 2,144 | 20,350 | 2,015 | 18,588 | 10,066 | 9,929 | 3,427 | 18,921 | 3,383 | 3,180 | 3,383 | 3,180 |
| $10,000 under $11,000 | 3,868 | 40,613 | 3,844 | 38,407 | 2,256 | 23,718 | 2,248 | 21,634 | 12,289 | 12,111 | 3,817 | 23,215 | 3,817 | 4,142 | 3,817 | 4,142 |
| $11,000 under $12,000 | 3,456 | 39,817 | 3,379 | 40,187 | 2,429 | 27,962 | 2,352 | 28,814 | 11,109 | 10,936 | 3,440 | 23,787 | 3,440 | 4,291 | 3,440 | 4,291 |
| $12,000 under $13,000 | 3,988 | 49,934 | 3,824 | 46,912 | 2,775 | 34,820 | 2,732 | 33,383 | 12,178 | 12,015 | 3,988 | 31,528 | 3,988 | 5,756 | 3,988 | 5,756 |
| $13,000 under $14,000 | 3,903 | 52,548 | 3,895 | 50,465 | 2,724 | 36,658 | 2,716 | 35,241 | 12,603 | 12,399 | 3,903 | 32,063 | 3,865 | 5,915 | 3,865 | 5,915 |
| $14,000 under $15,000 | 3,052 | 44,276 | 2,934 | 39,975 | 2,559 | 37,157 | 2,441 | 33,645 | 10,317 | 10,164 | 3,052 | 27,931 | 3,052 | 5,120 | 3,052 | 5,120 |
| $15,000 under $20,000 | 16,158 | 281,356 | 15,788 | 269,481 | 13,187 | 231,159 | 12,888 | 223,077 | 58,828 | 57,936 | 16,158 | 188,773 | 16,157 | 36,839 | 16,157 | 36,839 |
| $20,000 under $25,000 | 9,541 | 212,630 | 9,277 | 200,864 | 8,684 | 193,753 | 8,482 | 183,564 | 35,975 | 35,695 | 9,541 | 149,921 | 9,541 | 31,111 | 9,541 | 31,116 |
| $25,000 under $30,000 | 5,396 | 146,929 | 5,189 | 133,735 | 5,093 | 138,629 | 4,924 | 127,607 | 19,767 | 19,715 | 5,396 | 106,945 | 5,396 | 23,660 | 5,396 | 23,660 |
| $30,000 under $50,000 | 3,903 | 142,505 | 3,628 | 109,115 | 3,773 | 137,345 | 3,537 | 107,243 | 16,544 | 16,507 | 3,865 | 104,057 | 3,865 | 26,161 | 3,865 | 26,161 |
| $50,000 under $100,000 | 594 | 39,949 | 452 | 16,860 | 563 | 37,805 | 432 | 16,315 | 2,458 | 2,400 | 594 | 29,150 | 594 | 9,839 | 594 | 9,846 |
| $100.000 under $200,000 | 104 | 12,840 | 89 | 5,349 | 98 | 11,727 | 83 | 5,255 | 471 | 459 | 104 | 8,983 | 104 | 3,651 | 104 | 3,727 |
| $200,000 under $500,000 | 11 | 3,125 | 8 | 646 | 8 | 2,133 | 6 | 477 | 34 | 33 | 11 | 2,437 | 11 | 1,290 | 11 | 1,294 |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Returns under $5,000 | 32,838 | 64,504 | 30,332 | 70,342 | 6,133 | 11,035 | 5,207 | 17,561 | 54,056 | 53,386 | 13,217 | 17,152 | 13,147 | 2,629 | 13,149 | 2,647 |
| Returns $5,000 under $10,000 | 20,272 | 148,431 | 19,482 | 142,509 | 10,188 | 76,119 | 9,693 | 73.474 | 54,303 | 53,946 | 19,247 | 77,648 | 19,142 | 13,062 | 19,142 | 13,062 |
| Returns $10,000 under $15,000 | 18,267 | 227,188 | 17,876 | 215,946 | 12,743 | 160,315 | 12,489 | 152,716 | 58,496 | 57,625 | 18,200 | 138,524 | 18,162 | 25,224 | 18,162 | 25,224 |
| Returns $15,000 or more | 35,707 | 839,334 | 34,431 | 736,049 | 31,406 | 752,552 | 30,352 | 663,538 | 134,077 | 132,745 | 35,669 | 590,266 | 35,668 | 132,550 | 35,668 | 132,641 |
| **ARIZONA** | | | | | | | | | | | | | | | | |
| Total | 746,728 | 6,931,929 | 672,998 | 5,694,684 | 424,534 | 5,440,849 | 384,680 | 4,473,215 | 2,045,538 | 1,971,521 | 566,337 | 3,992,693 | 562,572 | 830,890 | 562,619 | 833,367 |
| Under $1,000 | 66,202 | -12,386 | 62,685 | 37,709 | 9,694 | -31,289 | 7,408 | 11,721 | 92,430 | 91,943 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 66,885 | 102,168 | 63,277 | 98,929 | 3,724 | 6,023 | 9,306 | 21,311 | 88,325 | 84,200 | - | - | - | - | - | - |
| $2,000 under $3,000 | 42,908 | 107,680 | 34,748 | 88,407 | 9,731 | 24,306 | | | 65,121 | 59,848 | 27,158 | 11,950 | 26,716 | 1,703 | 26,716 | 1,703 |
| $3,000 under $4,000 | 48,727 | 170,083 | 39,665 | 136,303 | 18,429 | 64,081 | 13,842 | 46,227 | 94,781 | 90,465 | 36,946 | 44,150 | 36,946 | 6,635 | 36,946 | 6,635 |
| $4,000 under $5,000 | 48,654 | 219,026 | 37,008 | 155,229 | 22,231 | 101,103 | 17,127 | 72,619 | 99,190 | 92,778 | 44,946 | 77,290 | 44,946 | 11,274 | 44,946 | 11,274 |
| $5,000 under $6,000 | 38,363 | 213,937 | 32,027 | 153,996 | 18,243 | 101,322 | 16,031 | 66,630 | 87,584 | 81,067 | 33,372 | 90,218 | 31,242 | 13,513 | 31,242 | 13,513 |
| $6,000 under $7,000 | 40,609 | 268,610 | 36,478 | 233,432 | 24,561 | 161,809 | 22,383 | 140,674 | 139,772 | 131,932 | 37,092 | 102,420 | 36,886 | 16,069 | 36,886 | 16,069 |
| $7,000 under $8,000 | 40,242 | 303,518 | 37,596 | 276,282 | 19,837 | 150,131 | 19,144 | 138,657 | 110,926 | 104,627 | 35,255 | 138,855 | 35,251 | 23,612 | 35,251 | 23,612 |
| $8,000 under $9,000 | 49,419 | 419,056 | 46,476 | 382,246 | 37,498 | 318,696 | 36,540 | 300,220 | 165,483 | 163,530 | 48,954 | 216,327 | 48,839 | 36,133 | 48,839 | 36,133 |
| $9,000 under $10,000 | 35,090 | 332,273 | 34,709 | 328,177 | 25,379 | 240,871 | 24,998 | 237,316 | 131,146 | 127,240 | 33,106 | 169,589 | 32,978 | 29,266 | 33,009 | 29,316 |
| $10,000 under $11,000 | 32,176 | 339,849 | 31,125 | 315,311 | 25,098 | 264,402 | 24,047 | 239,064 | 119,079 | 117,003 | 32,175 | 169,306 | 32,060 | 28,647 | 32,060 | 28,647 |
| $11,000 under $12,000 | 33,719 | 386,187 | 32,716 | 359,346 | 22,151 | 254,798 | 21,498 | 235,054 | 104,403 | 102,883 | 33,719 | 229,229 | 33,653 | 40,706 | 33,653 | 40,706 |
| $12,000 under $13,000 | 30,448 | 379,052 | 28,560 | 334,882 | 26,297 | 327,520 | 25,622 | 299,533 | 106,724 | 104,648 | 30,448 | 216,958 | 30,380 | 37,715 | 30,380 | 37,715 |
| $13,000 under $14,000 | 24,373 | 327,952 | 21,250 | 279,664 | 21,781 | 293,148 | 18,724 | 248,503 | 85,747 | 79,960 | 24,373 | 195,780 | 24,023 | 34,365 | 24,023 | 34,365 |
| $14,000 under $15,000 | 19,003 | 275,856 | 18,697 | 248,318 | 17,900 | 259,507 | 17,659 | 235,339 | 70,536 | 69,746 | 19,003 | 164,788 | 19,003 | 29,351 | 19,003 | 29,351 |
| $15,000 under $20,000 | 73,185 | 1,245,239 | 68,719 | 1,121,089 | 68,666 | 1,170,471 | 64,878 | 1,067,525 | 272,825 | 267,326 | 73,184 | 815,807 | 73,055 | 153,273 | 73,056 | 153,296 |
| $20,000 under $25,000 | 26,881 | 594,657 | 23,635 | 464,088 | 25,368 | 561,908 | 22,819 | 448,430 | 97,628 | 94,438 | 26,814 | 413,331 | 26,812 | 84,187 | 26,812 | 84,187 |
| $25,000 under $30,000 | 11,887 | 323,971 | 9,907 | 230,134 | 10,929 | 296,872 | 9,331 | 225,020 | 42,581 | 40,634 | 11,885 | 235,948 | 11,880 | 52,448 | 11,881 | 52,468 |
| $30,000 under $50,000 | 12,256 | 456,595 | 9,645 | 263,633 | 11,771 | 439,454 | 9,506 | 261,170 | 48,223 | 45,851 | 12,217 | 335,897 | 12,217 | 86,236 | 12,222 | 86,370 |
| $50,000 under $100,000 | 4,700 | 304,016 | 3,359 | 142,653 | 4,345 | 280,113 | 3,140 | 134,452 | 19,291 | 18,058 | 4,697 | 228,594 | 4,694 | 78,004 | 4,696 | 78,439 |
| $100,000 under $200,000 | 804 | 104,971 | 579 | 34,250 | 721 | 94,326 | 546 | 33,388 | 2,989 | 2,696 | 797 | 80,660 | 796 | 35,946 | 797 | 36,627 |
| $200,000 under $500,000 | 172 | 48,773 | 128 | 10,106 | 158 | 44,372 | 122 | 9,863 | 656 | 564 | 171 | 38,829 | 170 | 21,146 | 171 | 21,693 |
| $500,000 under $1,000,000 | 18 | 11,572 | 7 | 386 | 17 | 10,964 | 7 | 386 | 74 | 63 | 18 | 9,281 | 18 | 5,631 | 18 | 5,917 |
| $1,000,000 or more | 7 | 9,273 | 2 | 113 | 5 | 5,941 | 2 | 113 | 24 | 21 | 7 | 7,484 | 7 | 5,030 | 7 | 5,293 |
| Returns under $5,000 | 273,376 | 586,572 | 237,383 | 516,578 | 63,809 | 164,224 | 47,683 | 151,878 | 439,847 | 419,234 | 109,050 | 133,390 | 108,608 | 19,611 | 108,613 | 19,647 |
| Returns $5,000 under $10,000 | 203,723 | 1,537,394 | 187,286 | 1,374,134 | 125,518 | 972,829 | 119,096 | 883,497 | 634,911 | 608,396 | 187,779 | 717,409 | 185,196 | 118,594 | 185,227 | 118,644 |
| Returns $10,000 under $15,000 | 139,719 | 1,708,897 | 132,348 | 1,537,522 | 113,227 | 1,399,374 | 107,550 | 1,257,494 | 486,489 | 474,240 | 139,718 | 976,062 | 139,119 | 170,784 | 139,119 | 170,784 |
| Returns $15,000 or more | 129,910 | 3,099,067 | 115,981 | 2,266,451 | 121,980 | 2,904,420 | 110,351 | 2,180,347 | 484,291 | 469,651 | 129,790 | 2,165,831 | 129,649 | 521,901 | 129,660 | 524,291 |

Footnotes at end of table.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **ARKANSAS** | | | | | | | | | | | | | | | | |
| Total | 637,451 | 4,759,140 | 549,462 | 3,764,043 | 403,138 | 3,950,275 | 345,916 | 3,155,487 | 1,743,693 | 1,655,619 | 447,530 | 2,579,645 | 439,838 | 511,017 | 439,851 | 512,027 |
| Under $1,000 | 60,250 | -1,302 | 53,410 | 35,896 | 8,588 | -25,609 | 3,193 | 8,010 | 85,334 | 83,812 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 71,010 | 105,475 | 60,719 | 91,422 | 17,370 | 27,279 | 13,061 | 21,495 | 114,228 | 101,859 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 47,574 | 117,395 | 35,293 | 75,164 | 15,313 | 39,094 | 10,895 | 20,572 | 91,376 | 74,319 | 20,248 | 9,573 | 19,853 | 1,367 | 19,853 | 1,367 |
| $3,000 under $4,000 | 56,242 | 202,133 | 39,503 | 141,982 | 30,313 | 107,374 | 21,091 | 76,060 | 152,328 | 137,511 | 38,632 | 35,724 | 35,636 | 4,706 | 35,636 | 4,706 |
| $4,000 under $5,000 | 42,826 | 190,984 | 40,047 | 174,363 | 25,089 | 110,928 | 22,794 | 98,876 | 110,849 | 105,346 | 33,158 | 56,152 | 32,678 | 8,553 | 32,678 | 8,553 |
| $5,000 under $6,000 | 55,306 | 304,658 | 48,378 | 253,415 | 38,685 | 213,256 | 31,757 | 165,354 | 142,361 | 139,609 | 54,217 | 123,074 | 53,409 | 19,154 | 53,409 | 19,154 |
| $6,000 under $7,000 | 39,373 | 252,684 | 33,978 | 200,637 | 27,774 | 177,841 | 24,652 | 148,426 | 110,643 | 101,596 | 39,045 | 113,860 | 38,319 | 17,595 | 38,319 | 17,595 |
| $7,000 under $8,000 | 42,087 | 318,077 | 36,940 | 267,874 | 30,576 | 231,019 | 27,855 | 208,220 | 159,019 | 154,476 | 37,360 | 131,926 | 36,911 | 20,883 | 36,911 | 20,883 |
| $8,000 under $9,000 | 34,195 | 287,656 | 32,715 | 270,177 | 29,559 | 247,204 | 28,083 | 230,289 | 126,923 | 126,834 | 34,195 | 143,436 | 33,672 | 22,510 | 33,672 | 22,510 |
| $9,000 under $10,000 | 23,492 | 223,048 | 19,921 | 189,076 | 23,164 | 219,841 | 19,593 | 186,596 | 75,027 | 70,006 | 23,492 | 129,709 | 23,402 | 21,119 | 23,402 | 21,119 |
| $10,000 under $11,000 | 27,708 | 288,420 | 26,451 | 277,076 | 25,971 | 270,868 | 24,714 | 259,240 | 93,723 | 91,656 | 27,677 | 160,700 | 27,586 | 26,736 | 27,586 | 26,736 |
| $11,000 under $12,000 | 28,987 | 334,368 | 26,587 | 311,809 | 27,811 | 320,766 | 26,433 | 310,181 | 103,906 | 101,787 | 28,833 | 196,639 | 27,963 | 32,932 | 27,963 | 32,932 |
| $12,000 under $13,000 | 20,244 | 253,807 | 19,537 | 238,423 | 20,244 | 253,807 | 19,537 | 238,423 | 74,780 | 73,911 | 20,244 | 147,971 | 20,243 | 25,008 | 20,243 | 25,008 |
| $13,000 under $14,000 | 14,391 | 194,880 | 12,784 | 169,091 | 13,523 | 183,303 | 11,916 | 157,513 | 47,599 | 45,710 | 14,391 | 126,604 | 14,328 | 22,585 | 14,328 | 22,585 |
| $14,000 under $15,000 | 14,775 | 214,307 | 12,924 | 182,358 | 14,622 | 212,094 | 12,771 | 182,108 | 55,503 | 53,307 | 14,775 | 131,623 | 14,775 | 23,349 | 14,775 | 23,349 |
| $15,000 under $20,000 | 32,799 | 557,551 | 30,298 | 461,669 | 30,325 | 515,656 | 28,422 | 435,664 | 112,160 | 109,037 | 32,799 | 376,428 | 32,711 | 70,801 | 32,711 | 70,801 |
| $20,000 under $25,000 | 11,077 | 242,783 | 9,287 | 175,867 | 10,135 | 221,967 | 8,744 | 164,193 | 36,287 | 36,030 | 11,077 | 177,466 | 11,013 | 36,146 | 11,013 | 36,146 |
| $25,000 under $30,000 | 5,350 | 146,796 | 3,709 | 66,872 | 5,011 | 138,009 | 3,707 | 66,841 | 17,086 | 16,490 | 5,350 | 114,487 | 5,319 | 25,125 | 5,319 | 25,125 |
| $30,000 under $50,000 | 6,340 | 245,804 | 4,275 | 87,364 | 5,834 | 225,683 | 4,134 | 85,996 | 21,601 | 20,224 | 6,340 | 188,531 | 6,323 | 49,201 | 6,324 | 49,203 |
| $50,000 under $100,000 | 2,904 | 191,972 | 2,283 | 70,043 | 2,752 | 182,160 | 2,170 | 68,344 | 11,035 | 10,326 | 2,904 | 150,462 | 2,904 | 51,939 | 2,904 | 52,286 |
| $100,000 under $200,000 | 441 | 57,729 | 353 | 17,809 | 403 | 52,689 | 325 | 17,455 | 1,658 | 1,532 | 441 | 45,018 | 441 | 20,043 | 441 | 20,246 |
| $200,000 under $500,000 | 70 | 19,374 | 62 | 5,086 | 67 | 18,612 | 61 | 5,061 | 230 | 207 | 70 | 14,928 | 70 | 8,090 | 70 | 8,203 |
| $500,000 under $1,000,000 | 10 | 10,538 | 8 | 570 | 9 | 6,434 | 8 | 570 | 36 | 34 | 10 | 5,021 | 10 | 3,132 | 10 | 3,358 |
| $1,000,000 or more | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 277,902 | 614,685 | 228,972 | 518,826 | 96,673 | 259,066 | 71,034 | 225,013 | 554,115 | 502,847 | 94,310 | 101,763 | 90,439 | 14,670 | 90,451 | 14,787 |
| Returns $5,000 under $10,000 | 194,453 | 1,386,123 | 171,932 | 1,181,179 | 149,758 | 1,089,161 | 131,940 | 938,885 | 613,973 | 592,521 | 188,309 | 642,005 | 185,713 | 101,260 | 185,713 | 101,260 |
| Returns $10,000 under $15,000 | 106,105 | 1,285,783 | 98,283 | 1,178,757 | 102,171 | 1,240,837 | 95,371 | 1,147,466 | 375,511 | 366,371 | 105,920 | 763,536 | 104,895 | 130,610 | 104,895 | 130,610 |
| Returns $15,000 or more | 58,991 | 1,472,549 | 50,275 | 885,281 | 54,536 | 1,361,211 | 47,571 | 844,124 | 200,094 | 193,880 | 58,991 | 1,072,341 | 58,791 | 264,477 | 58,792 | 265,370 |
| **CALIFORNIA** | | | | | | | | | | | | | | | | |
| Total | 7,952,251 | 80,300,621 | 7,166,928 | 67,318,527 | 4,312,659 | 60,546,962 | 3,884,366 | 50,725,386 | 21,210,722 | 20,268,785 | 6,255,091 | 45,615,845 | 6,210,821 | 9,574,264 | 6,211,550 | 9,610,526 |
| Under $1,000 | 614,436 | -165,473 | 533,852 | 421,145 | 94,238 | -296,456 | 58,278 | 142,442 | 933,218 | 874,323 | - | - | - | - | 351 | 1,826 |
| $1,000 under $2,000 | 591,480 | 898,510 | 544,993 | 826,697 | 72,833 | 116,325 | 60,268 | 105,533 | 891,481 | 843,625 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 499,487 | 1,248,964 | 442,795 | 1,090,898 | 100,564 | 253,906 | 81,617 | 222,503 | 850,949 | 771,948 | 330,016 | 152,721 | 321,150 | 21,596 | 321,152 | 21,693 |
| $3,000 under $4,000 | 476,931 | 1,677,391 | 393,542 | 1,348,301 | 139,250 | 488,408 | 105,570 | 367,088 | 971,754 | 871,376 | 343,828 | 408,836 | 338,210 | 59,086 | 338,214 | 59,131 |
| $4,000 under $5,000 | 491,944 | 2,218,910 | 422,656 | 1,863,305 | 160,092 | 720,356 | 127,052 | 565,913 | 1,095,849 | 1,009,306 | 417,274 | 729,070 | 409,217 | 112,045 | 409,217 | 112,045 |
| $5,000 under $6,000 | 454,929 | 2,490,098 | 392,429 | 2,060,114 | 191,657 | 1,052,844 | 159,022 | 825,889 | 1,155,232 | 1,049,101 | 405,351 | 930,976 | 399,906 | 146,688 | 399,910 | 146,788 |
| $6,000 under $7,000 | 425,405 | 2,770,227 | 377,426 | 2,411,502 | 199,361 | 1,297,538 | 164,329 | 1,057,238 | 1,040,168 | 961,507 | 401,647 | 1,279,184 | 398,463 | 208,662 | 398,463 | 208,662 |
| $7,000 under $8,000 | 452,090 | 3,381,782 | 417,450 | 3,086,388 | 214,696 | 1,607,051 | 204,435 | 1,499,265 | 1,162,228 | 1,130,280 | 433,987 | 1,651,490 | 430,595 | 276,792 | 430,595 | 276,792 |
| $8,000 under $9,000 | 376,508 | 3,196,485 | 349,304 | 2,844,336 | 218,576 | 1,860,930 | 199,992 | 1,561,221 | 1,065,855 | 1,016,221 | 357,434 | 1,598,676 | 356,716 | 273,281 | 356,717 | 273,296 |
| $9,000 under $10,000 | 356,611 | 3,381,936 | 337,220 | 3,156,967 | 220,665 | 2,100,182 | 204,967 | 1,931,872 | 1,074,044 | 1,049,704 | 352,736 | 1,745,045 | 349,883 | 299,126 | 349,884 | 299,128 |
| $10,000 under $11,000 | 362,227 | 3,798,545 | 332,741 | 3,373,431 | 238,435 | 2,498,826 | 219,451 | 2,214,351 | 1,087,539 | 1,044,638 | 358,182 | 2,070,039 | 356,941 | 361,161 | 356,944 | 361,177 |
| $11,000 under $12,000 | 346,229 | 3,976,020 | 324,294 | 3,637,906 | 254,181 | 2,919,681 | 238,670 | 2,672,307 | 1,098,982 | 1,063,508 | 343,882 | 2,166,846 | 343,161 | 382,197 | 343,165 | 382,209 |
| $12,000 under $13,000 | 299,368 | 3,737,497 | 283,141 | 3,420,474 | 224,570 | 2,806,339 | 214,078 | 2,566,302 | 973,444 | 945,900 | 298,132 | 2,078,795 | 296,918 | 369,560 | 296,926 | 369,611 |
| $13,000 under $14,000 | 294,726 | 3,974,597 | 279,032 | 3,652,620 | 246,506 | 3,325,413 | 235,779 | 3,084,402 | 1,028,296 | 1,010,452 | 294,372 | 2,253,115 | 294,079 | 402,378 | 294,110 | 402,493 |
| $14,000 under $15,000 | 239,703 | 3,468,592 | 228,466 | 3,208,142 | 209,905 | 3,038,697 | 203,669 | 2,864,578 | 815,807 | 800,614 | 237,955 | 1,995,645 | 237,819 | 359,081 | 237,819 | 359,081 |
| $15,000 under $20,000 | 881,947 | 15,173,763 | 826,864 | 13,775,530 | 794,947 | 13,711,949 | 757,902 | 12,698,504 | 3,092,345 | 3,037,104 | 881,087 | 9,393,065 | 879,974 | 1,770,800 | 880,013 | 1,771,265 |
| $20,000 under $25,000 | 388,499 | 8,614,352 | 358,442 | 7,502,790 | 362,944 | 8,045,689 | 341,145 | 7,150,589 | 1,386,122 | 1,357,745 | 387,760 | 5,716,445 | 387,277 | 1,157,587 | 387,283 | 1,157,777 |
| $25,000 under $30,000 | 174,428 | 4,744,665 | 154,195 | 3,800,596 | 164,388 | 4,470,368 | 148,194 | 3,681,753 | 641,588 | 629,031 | 174,101 | 3,226,701 | 173,783 | 700,273 | 173,808 | 700,464 |
| $30,000 under $50,000 | 160,958 | 5,935,550 | 123,953 | 3,591,463 | 147,269 | 5,414,132 | 118,988 | 3,431,641 | 602,140 | 576,335 | 160,539 | 4,138,425 | 160,292 | 1,038,251 | 160,324 | 1,041,674 |
| $50,000 under $100,000 | 52,187 | 3,432,055 | 35,541 | 1,532,366 | 46,926 | 3,080,212 | 33,079 | 1,437,346 | 198,510 | 185,543 | 51,945 | 2,448,188 | 51,614 | 827,205 | 51,734 | 831,977 |
| $100,000 under $200,000 | 9,633 | 1,258,662 | 6,737 | 451,274 | 8,519 | 1,111,756 | 6,220 | 416,321 | 36,155 | 32,555 | 9,555 | 892,742 | 9,522 | 390,899 | 9,584 | 397,369 |
| $200,000 under $500,000 | 2,056 | 582,765 | 1,486 | 156,827 | 1,745 | 493,396 | 1,340 | 141,443 | 7,328 | 6,471 | 2,017 | 393,008 | 2,012 | 207,709 | 2,038 | 214,918 |
| $500,000 under $1,000,000 | 328 | 220,776 | 250 | 55,768 | 274 | 184,188 | 220 | 46,682 | 1,194 | 1,061 | 320 | 144,518 | 318 | 85,155 | 323 | 88,945 |
| $1,000,000 or more | 141 | 283,954 | 119 | 49,686 | 118 | 245,232 | 101 | 40,203 | 494 | 437 | 140 | 197,164 | 140 | 124,007 | 141 | 131,460 |
| Returns under $5,000 | 2,674,278 | 5,878,302 | 2,337,838 | 5,550,346 | 566,977 | 1,282,539 | 432,785 | 1,403,479 | 4,743,251 | 4,370,578 | 1,103,949 | 1,295,777 | 1,081,408 | 193,451 | 1,081,769 | 195,440 |
| Returns $5,000 under $10,000 | 2,065,543 | 15,220,528 | 1,873,829 | 13,559,307 | 1,044,955 | 7,918,546 | 932,745 | 6,875,485 | 5,497,527 | 5,206,813 | 1,951,155 | 7,205,372 | 1,935,563 | 1,204,549 | 1,935,569 | 1,204,665 |
| Returns $10,000 under $15,000 | 1,542,253 | 18,955,250 | 1,447,674 | 17,292,574 | 1,173,597 | 14,588,956 | 1,111,647 | 13,401,941 | 5,004,068 | 4,865,112 | 1,532,523 | 10,564,441 | 1,528,918 | 1,874,377 | 1,528,964 | 1,874,572 |
| Returns $15,000 or more | 1,670,177 | 40,246,542 | 1,507,587 | 30,916,301 | 1,527,130 | 36,756,922 | 1,407,189 | 29,044,481 | 5,965,876 | 5,826,282 | 1,667,464 | 26,550,256 | 1,664,932 | 6,301,886 | 1,665,248 | 6,335,849 |

Footnotes at end of table.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| COLORADO | | | | | | | | | | | | | | | | |
| Total | 966,646 | 8,941,141 | 873,177 | 7,356,258 | 529,159 | 7,088,872 | 462,934 | 5,734,901 | 2,537,303 | 2,429,339 | 721,806 | 5,233,537 | 712,919 | 1,085,018 | 712,985 | 1,087,547 |
| Under $1,000 | 106,211 | 10,963 | 93,849 | 71,892 | 8,559 | -26,484 | 2,726 | 12,348 | 133,316 | 125,096 | - | - | - | - | 37 | 242 |
| $1,000 under $2,000 | 82,938 | 129,028 | 75,367 | 126,952 | 9,332 | 15,761 | 7,895 | 23,009 | 131,121 | 127,329 | - | - | - | - | - | - |
| $2,000 under $3,000 | 74,258 | 187,080 | 64,979 | 170,281 | 15,661 | 38,744 | 9,814 | 27,006 | 120,748 | 108,650 | 53,803 | 26,674 | 53,277 | 3,755 | 53,278 | 3,758 |
| $3,000 under $4,000 | 58,352 | 205,913 | 49,668 | 173,056 | 19,592 | 69,038 | 13,984 | 41,297 | 109,796 | 92,905 | 42,021 | 57,679 | 41,608 | 8,693 | 41,609 | 8,706 |
| $4,000 under $5,000 | 64,742 | 286,731 | 57,329 | 247,117 | 30,372 | 137,552 | 23,448 | 94,389 | 158,692 | 143,572 | 56,837 | 88,863 | 52,718 | 13,560 | 52,718 | 13,560 |
| $5,000 under $6,000 | 42,692 | 234,556 | 39,665 | 203,390 | 18,968 | 103,615 | 16,355 | 82,583 | 98,594 | 95,288 | 38,469 | 103,861 | 37,859 | 16,854 | 37,859 | 16,854 |
| $6,000 under $7,000 | 47,172 | 310,260 | 44,306 | 283,143 | 24,693 | 164,310 | 22,451 | 147,685 | 112,774 | 111,461 | 46,233 | 159,278 | 45,970 | 26,102 | 45,970 | 26,102 |
| $7,000 under $8,000 | 45,941 | 346,200 | 39,728 | 287,440 | 26,609 | 200,676 | 20,396 | 149,095 | 141,591 | 136,119 | 42,966 | 164,715 | 42,869 | 27,653 | 42,869 | 27,653 |
| $8,000 under $9,000 | 47,495 | 405,148 | 42,781 | 333,362 | 24,225 | 206,069 | 19,511 | 168,616 | 115,744 | 106,130 | 46,214 | 229,896 | 45,776 | 39,433 | 45,776 | 39,433 |
| $9,000 under $10,000 | 37,821 | 363,096 | 33,866 | 323,083 | 30,005 | 287,858 | 28,565 | 271,626 | 128,486 | 125,337 | 37,635 | 183,457 | 37,537 | 30,595 | 37,537 | 30,595 |
| $10,000 under $11,000 | 40,191 | 423,606 | 37,375 | 364,114 | 30,388 | 320,658 | 27,723 | 276,833 | 125,062 | 121,181 | 39,108 | 234,810 | 39,031 | 40,533 | 39,031 | 40,533 |
| $11,000 under $12,000 | 36,645 | 422,120 | 33,560 | 373,680 | 33,497 | 385,974 | 30,660 | 344,183 | 132,181 | 128,514 | 36,645 | 239,408 | 36,245 | 40,531 | 36,245 | 40,531 |
| $12,000 under $13,000 | 33,971 | 423,712 | 30,445 | 356,198 | 28,934 | 360,734 | 26,475 | 310,568 | 127,200 | 123,232 | 33,968 | 233,592 | 32,464 | 39,703 | 32,464 | 39,703 |
| $13,000 under $14,000 | 40,040 | 537,652 | 38,336 | 482,883 | 34,540 | 464,085 | 33,753 | 428,171 | 140,433 | 138,606 | 40,040 | 324,691 | 40,039 | 57,908 | 40,039 | 57,908 |
| $14,000 under $15,000 | 26,596 | 384,675 | 24,670 | 325,520 | 22,628 | 327,293 | 20,853 | 269,671 | 97,045 | 93,231 | 26,596 | 230,146 | 26,483 | 41,890 | 26,499 | 41,944 |
| $15,000 under $20,000 | 100,738 | 1,728,209 | 95,752 | 1,556,581 | 94,184 | 1,616,314 | 89,588 | 1,463,746 | 366,232 | 360,935 | 100,722 | 1,117,610 | 100,721 | 209,455 | 100,722 | 209,528 |
| $20,000 under $25,000 | 42,825 | 946,245 | 39,357 | 797,819 | 40,401 | 892,927 | 37,737 | 773,229 | 151,014 | 148,153 | 42,552 | 648,597 | 42,476 | 131,778 | 42,476 | 131,778 |
| $25,000 under $30,000 | 14,114 | 382,863 | 12,863 | 310,159 | 13,567 | 368,711 | 12,316 | 297,339 | 53,528 | 53,180 | 14,109 | 273,828 | 14,032 | 59,056 | 14,033 | 59,103 |
| $30,000 under $50,000 | 16,824 | 629,469 | 13,991 | 360,901 | 16,346 | 610,700 | 13,617 | 351,573 | 65,847 | 64,257 | 16,819 | 463,219 | 16,785 | 117,320 | 16,786 | 117,496 |
| $50,000 under $100,000 | 5,854 | 382,043 | 4,378 | 156,757 | 5,536 | 361,876 | 4,205 | 152,537 | 23,261 | 21,861 | 5,852 | 292,669 | 5,819 | 100,701 | 5,821 | 101,140 |
| $100,000 under $200,000 | 1,011 | 128,316 | 743 | 38,263 | 929 | 118,293 | 702 | 36,115 | 3,901 | 3,644 | 1,003 | 100,871 | 996 | 44,992 | 1,001 | 45,397 |
| $200,000 under $500,000 | 193 | 53,217 | 149 | 11,388 | 173 | 46,872 | 142 | 11,136 | 652 | 584 | 192 | 42,661 | 192 | 23,461 | 193 | 24,120 |
| $500,000 under $1,000,000 | 17 | 11,836 | 15 | 2,024 | 17 | 11,836 | 15 | 2,024 | 68 | 63 | 17 | 9,775 | 17 | 6,106 | 17 | 6,293 |
| $1,000,000 or more | 5 | 8,203 | 5 | 254 | 3 | 5,460 | 3 | 122 | 17 | 11 | 5 | 7,236 | 5 | 4,937 | 5 | 5,170 |
| Returns under $5,000 | 386,501 | 819,714 | 341,192 | 789,300 | 83,516 | 234,611 | 57,867 | 198,050 | 653,673 | 597,552 | 152,661 | 173,216 | 147,603 | 26,008 | 147,642 | 26,266 |
| Returns $5,000 under $10,000 | 221,121 | 1,659,259 | 200,346 | 1,430,418 | 124,500 | 962,527 | 107,278 | 819,606 | 597,189 | 574,335 | 211,517 | 841,208 | 210,011 | 140,638 | 210,011 | 140,638 |
| Returns $10,000 under $15,000 | 177,443 | 2,191,766 | 164,386 | 1,902,394 | 149,987 | 1,858,745 | 139,464 | 1,629,425 | 621,921 | 604,764 | 176,357 | 1,262,646 | 174,262 | 220,566 | 174,278 | 220,619 |
| Returns $15,000 or more | 181,581 | 4,270,401 | 167,253 | 3,234,146 | 171,156 | 4,032,988 | 158,325 | 3,087,821 | 664,520 | 652,688 | 181,271 | 2,956,467 | 181,043 | 697,805 | 181,054 | 700,024 |
| CONNECTICUT | | | | | | | | | | | | | | | | |
| Total | 1,227,427 | 13,643,561 | 1,115,097 | 11,158,932 | 644,505 | 10,415,451 | 596,263 | 8,640,786 | 3,183,292 | 3,037,515 | 1,004,766 | 8,693,771 | 1,002,059 | 1,942,997 | 1,002,099 | 1,947,908 |
| Under $1,000 | 88,060 | 14,675 | 83,355 | 58,486 | 6,661 | -26,910 | 5,169 | 11,255 | 105,785 | 104,025 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 80,748 | 119,774 | 75,624 | 108,217 | 9,288 | 15,352 | 15,923 | 40,646 | 113,294 | 110,737 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 77,145 | 193,073 | 70,089 | 179,970 | 8,761 | 22,066 | | | 114,262 | 106,922 | 53,905 | 23,933 | 53,651 | 3,412 | 53,651 | 3,412 |
| $3,000 under $4,000 | 66,106 | 225,119 | 49,390 | 167,043 | 16,208 | 58,431 | 11,310 | 47,845 | 138,706 | 120,487 | 51,566 | 59,592 | 51,566 | 8,867 | 51,566 | 8,867 |
| $4,000 under $5,000 | 64,397 | 290,825 | 46,651 | 198,607 | 15,202 | 68,597 | 13,450 | 50,133 | 125,388 | 98,963 | 55,485 | 118,862 | 53,549 | 17,821 | 53,549 | 17,821 |
| $5,000 under $6,000 | 69,180 | 376,721 | 60,423 | 316,503 | 11,032 | 61,590 | | | 132,766 | 121,623 | 65,905 | 187,471 | 65,503 | 30,267 | 65,503 | 30,267 |
| $6,000 under $7,000 | 53,277 | 351,027 | 49,124 | 309,870 | 14,888 | 98,896 | 13,436 | 84,846 | 121,918 | 119,470 | 48,892 | 190,685 | 48,892 | 32,671 | 48,893 | 32,678 |
| $7,000 under $8,000 | 63,792 | 480,632 | 56,638 | 393,588 | 33,322 | 249,880 | 30,442 | 209,451 | 159,834 | 142,744 | 63,227 | 260,483 | 63,227 | 43,431 | 63,227 | 43,431 |
| $8,000 under $9,000 | 62,969 | 534,233 | 59,164 | 452,645 | 25,133 | 216,317 | 23,868 | 184,863 | 130,135 | 123,415 | 62,366 | 329,205 | 62,366 | 58,314 | 62,366 | 58,314 |
| $9,000 under $10,000 | 51,590 | 488,784 | 48,219 | 418,766 | 33,322 | 314,509 | 32,276 | 281,135 | 137,784 | 135,114 | 51,444 | 299,806 | 51,444 | 52,057 | 51,444 | 52,057 |
| $10,000 under $11,000 | 57,490 | 602,254 | 55,030 | 539,571 | 43,088 | 451,171 | 40,947 | 402,101 | 168,208 | 160,338 | 56,341 | 361,406 | 56,341 | 63,566 | 56,341 | 63,566 |
| $11,000 under $12,000 | 58,642 | 673,412 | 54,857 | 607,106 | 41,048 | 471,894 | 40,358 | 447,207 | 164,449 | 156,037 | 58,495 | 429,092 | 58,495 | 77,433 | 58,495 | 77,433 |
| $12,000 under $13,000 | 58,121 | 723,625 | 55,801 | 661,826 | 47,259 | 589,101 | 46,645 | 559,300 | 215,046 | 211,880 | 58,093 | 425,617 | 58,093 | 75,584 | 58,093 | 75,584 |
| $13,000 under $14,000 | 47,476 | 642,213 | 45,872 | 597,753 | 36,246 | 490,312 | 35,495 | 469,049 | 151,410 | 149,852 | 47,476 | 413,827 | 47,472 | 76,240 | 47,475 | 76,254 |
| $14,000 under $15,000 | 41,861 | 605,721 | 37,940 | 533,310 | 35,095 | 507,072 | 33,767 | 472,077 | 143,658 | 135,967 | 41,861 | 384,617 | 41,861 | 70,415 | 41,861 | 70,415 |
| $15,000 under $20,000 | 150,657 | 2,580,042 | 145,000 | 2,340,153 | 140,994 | 2,414,979 | 137,241 | 2,233,264 | 543,177 | 535,637 | 150,239 | 1,724,340 | 150,144 | 328,135 | 150,144 | 328,135 |
| $20,000 under $25,000 | 63,123 | 1,396,024 | 58,948 | 1,205,128 | 59,120 | 1,308,431 | 55,731 | 1,144,848 | 224,507 | 220,686 | 63,119 | 1,007,974 | 63,114 | 209,412 | 63,118 | 209,476 |
| $25,000 under $30,000 | 26,572 | 722,161 | 24,614 | 584,316 | 24,772 | 672,467 | 23,720 | 561,437 | 103,088 | 100,463 | 26,305 | 518,552 | 26,305 | 115,311 | 26,305 | 115,311 |
| $30,000 under $50,000 | 29,949 | 1,115,845 | 25,320 | 785,988 | 27,970 | 1,043,793 | 24,063 | 763,951 | 124,828 | 121,674 | 29,946 | 816,932 | 29,945 | 210,745 | 29,947 | 211,243 |
| $50,000 under $100,000 | 12,883 | 860,355 | 10,335 | 465,624 | 11,958 | 795,657 | 9,837 | 450,621 | 52,005 | 49,443 | 12,853 | 656,922 | 12,853 | 229,203 | 12,857 | 229,529 |
| $100,000 under $200,000 | 2,697 | 355,479 | 2,187 | 170,307 | 2,521 | 332,842 | 2,097 | 165,565 | 10,423 | 9,721 | 2,689 | 271,646 | 2,681 | 119,529 | 2,688 | 120,238 |
| $200,000 under $500,000 | 596 | 167,288 | 446 | 53,375 | 537 | 150,192 | 422 | 51,309 | 2,251 | 1,993 | 592 | 123,720 | 591 | 64,984 | 593 | 65,893 |
| $500,000 under $1,000,000 | 72 | 50,103 | 51 | 8,027 | 60 | 41,179 | 49 | 7,957 | 283 | 250 | 71 | 35,144 | 70 | 20,787 | 71 | 21,128 |
| $1,000,000 or more | 24 | 74,177 | 19 | 2,753 | 20 | 67,633 | 17 | 1,926 | 87 | 74 | 23 | 51,756 | 23 | 34,490 | 24 | 36,439 |
| Returns under $5,000 | 376,456 | 843,466 | 325,109 | 712,322 | 56,120 | 137,536 | 40,773 | 130,595 | 597,435 | 541,134 | 164,829 | 204,575 | 162,639 | 30,423 | 162,654 | 30,518 |
| Returns $5,000 under $10,000 | 300,808 | 2,231,397 | 273,568 | 1,891,373 | 117,697 | 941,191 | 105,101 | 779,578 | 682,437 | 642,366 | 291,834 | 1,267,650 | 291,432 | 216,740 | 291,433 | 216,747 |
| Returns $10,000 under $15,000 | 263,590 | 3,247,226 | 249,500 | 2,939,567 | 202,736 | 2,509,550 | 197,212 | 2,349,734 | 842,771 | 814,074 | 262,266 | 2,014,560 | 262,262 | 363,238 | 262,265 | 363,252 |
| Returns $15,000 or more | 286,573 | 7,321,473 | 266,920 | 5,615,670 | 267,952 | 6,827,172 | 253,177 | 5,380,880 | 1,060,649 | 1,039,941 | 285,837 | 5,206,986 | 285,726 | 1,332,596 | 285,747 | 1,337,390 |

Footnotes at end of table.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **DELAWARE** | | | | | | | | | | | | | | | | |
| Total | 220,033 | 2,321,929 | 204,628 | 1,958,287 | 116,719 | 1,791,103 | 108,827 | 1,516,527 | 588,627 | 569,998 | 176,344 | 1,460,604 | 176,007 | 324,339 | 176,011 | 324,765 |
| Under $1,000 | 17,991 | -3,948 | 16,718 | 9,188 | 1,010 | -9,672 | 625 | 1,107 | 21,510 | 20,888 | | | | | 820 | 74 |
| $1,000 under $2,000 | 16,290 | 24,556 | 15,697 | 22,812 | 1,110 | 1,546 | 1,001 | 1,088 | 23,295 | 22,085 | 10,815 | 4,346 | 10,815 | 629 | | |
| $2,000 under $3,000 | 13,714 | 33,382 | 11,908 | 27,791 | 1,576 | 4,084 | 1,129 | 3,023 | 21,238 | 19,848 | | | | | 9,997 | 594 |
| $3,000 under $4,000 | 9,710 | 34,066 | 7,771 | 26,427 | 1,537 | 5,268 | 1,135 | 3,180 | 18,767 | 16,612 | 7,782 | 9,803 | 7,737 | 1,474 | 7,737 | 1,474 |
| $4,000 under $5,000 | 12,446 | 56,589 | 11,285 | 48,715 | 3,806 | 17,467 | 3,318 | 13,795 | 26,960 | 24,970 | 11,421 | 21,473 | 11,316 | 3,360 | 11,316 | 3,360 |
| $5,000 under $6,000 | 14,685 | 80,654 | 13,892 | 72,970 | 3,717 | 20,482 | 3,351 | 17,131 | 31,804 | 30,343 | 13,763 | 38,487 | 13,718 | 6,334 | 13,718 | 6,334 |
| $6,000 under $7,000 | 9,894 | 63,992 | 9,322 | 56,765 | 3,896 | 25,304 | 3,726 | 22,447 | 22,496 | 21,575 | 9,594 | 34,106 | 9,594 | 5,715 | 9,594 | 5,715 |
| $7,000 under $8,000 | 11,471 | 86,758 | 8,718 | 62,894 | 6,300 | 47,974 | 3,949 | 28,413 | 33,909 | 30,797 | 9,188 | 38,827 | 9,188 | 6,611 | 9,188 | 6,611 |
| $8,000 under $9,000 | 8,510 | 72,732 | 8,019 | 65,048 | 4,480 | 38,319 | 4,093 | 34,136 | 21,010 | 20,502 | 8,510 | 45,157 | 8,510 | 7,913 | 8,510 | 7,913 |
| $9,000 under $10,000 | 9,273 | 87,800 | 9,044 | 82,619 | 6,471 | 61,535 | 6,346 | 58,315 | 25,622 | 25,100 | 9,273 | 53,967 | 9,273 | 9,370 | 9,273 | 9,370 |
| $10,000 under $11,000 | 11,654 | 122,287 | 11,280 | 116,671 | 8,379 | 88,387 | 8,235 | 85,259 | 35,511 | 35,144 | 11,654 | 76,477 | 11,609 | 13,492 | 11,609 | 13,492 |
| $11,000 under $12,000 | 12,942 | 148,704 | 12,669 | 143,574 | 9,471 | 109,038 | 9,277 | 106,681 | 42,329 | 41,901 | 12,897 | 88,387 | 12,890 | 15,708 | 12,890 | 15,708 |
| $12,000 under $13,000 | 11,308 | 141,407 | 10,845 | 130,560 | 8,953 | 112,053 | 8,704 | 104,753 | 41,111 | 40,683 | 11,308 | 87,474 | 11,308 | 15,685 | 11,308 | 15,685 |
| $13,000 under $14,000 | 6,684 | 90,742 | 6,445 | 84,100 | 5,537 | 75,104 | 5,298 | 70,196 | 23,330 | 23,330 | 6,684 | 58,723 | 6,639 | 10,673 | 6,639 | 10,673 |
| $14,000 under $15,000 | 5,771 | 83,481 | 5,382 | 72,974 | 5,343 | 77,286 | 5,168 | 70,066 | 23,622 | 23,408 | 5,771 | 51,962 | 5,771 | 9,258 | 5,771 | 9,258 |
| $15,000 under $20,000 | 25,374 | 438,587 | 25,059 | 408,070 | 23,837 | 412,173 | 23,523 | 383,232 | 92,779 | 91,525 | 25,374 | 299,082 | 25,329 | 56,932 | 25,329 | 56,932 |
| $20,000 under $25,000 | 11,116 | 246,612 | 10,746 | 227,100 | 10,423 | 230,889 | 10,284 | 216,864 | 39,959 | 39,360 | 11,116 | 178,202 | 11,116 | 37,001 | 11,116 | 37,001 |
| $25,000 under $30,000 | 4,326 | 117,082 | 4,091 | 104,705 | 4,326 | 117,082 | 4,091 | 104,705 | 18,273 | 17,826 | 4,326 | 82,747 | 4,326 | 17,957 | 4,326 | 17,957 |
| $30,000 under $50,000 | 4,999 | 178,301 | 4,432 | 130,173 | 4,847 | 173,408 | 4,311 | 128,063 | 18,170 | 17,609 | 4,999 | 136,021 | 4,999 | 34,584 | 4,999 | 34,584 |
| $50,000 under $100,000 | 1,413 | 90,456 | 1,002 | 45,081 | 1,319 | 85,258 | 974 | 44,353 | 5,257 | 4,995 | 1,413 | 69,540 | 1,413 | 23,713 | 1,413 | 23,713 |
| $100,000 under $200,000 | 307 | 40,727 | 206 | 14,060 | 269 | 35,432 | 203 | 14,056 | 1,167 | 1,070 | 305 | 31,118 | 305 | 14,050 | 306 | 14,081 |
| $200,000 under $500,000 | 104 | 30,330 | 65 | 4,195 | 75 | 21,577 | 56 | 3,920 | 348 | 307 | 103 | 21,109 | 103 | 11,777 | 103 | 11,898 |
| $500,000 under $1,000,000 | 29 | 21,152 | 20 | 1,054 | 21 | 15,519 | 18 | 1,002 | 91 | 68 | 27 | 13,067 | 27 | 8,306 | 28 | 8,414 |
| $1,000,000 or more | 22 | 35,477 | 12 | 742 | 16 | 25,590 | 12 | 742 | 69 | 52 | 21 | 20,531 | 21 | 13,798 | 21 | 13,923 |
| Returns under $5,000 | 70,151 | 144,646 | 63,379 | 134,933 | 9,039 | 18,694 | 7,208 | 22,193 | 111,770 | 104,403 | 30,018 | 35,621 | 29,868 | 5,463 | 29,870 | 5,502 |
| Returns $5,000 under $10,000 | 53,833 | 391,937 | 48,995 | 340,296 | 24,864 | 193,614 | 21,465 | 160,442 | 134,841 | 128,317 | 50,328 | 210,544 | 50,283 | 35,944 | 50,283 | 35,944 |
| Returns $10,000 under $15,000 | 48,359 | 586,622 | 46,621 | 547,879 | 37,683 | 461,869 | 36,682 | 436,956 | 165,903 | 164,466 | 48,314 | 363,022 | 48,217 | 64,815 | 48,217 | 64,815 |
| Returns $15,000 or more | 47,690 | 1,198,725 | 45,633 | 935,179 | 45,133 | 1,116,928 | 43,472 | 896,935 | 176,113 | 172,812 | 47,684 | 851,417 | 47,639 | 218,117 | 47,641 | 218,503 |
| **DISTRICT OF COLUMBIA** | | | | | | | | | | | | | | | | |
| Total | 283,100 | 2,768,813 | 258,656 | 2,263,066 | 90,880 | 1,454,428 | 86,008 | 1,163,472 | 660,648 | 615,489 | 228,620 | 1,759,189 | 224,641 | 402,764 | 224,655 | 403,629 |
| Under $1,000 | 26,978 | 3,579 | 23,902 | 27,278 | 2,331 | -6,594 | 46 | 2,034 | 48,299 | 48,294 | - | - | - | - | 5 | 34 |
| $1,000 under $2,000 | 15,118 | 20,327 | 30,405 | 55,501 | - | - | - | - | 24,055 | 21,557 | - | - | - | - | - | |
| $2,000 under $3,000 | 18,837 | 48,250 | | | | | | | 37,111 | 34,613 | (*) | (*) | (*) | (*) | (*) | (*) |
| $3,000 under $4,000 | 28,427 | 110,101 | 23,927 | 93,045 | 20,609 | 113,426 | 20,513 | 102,751 | 24,718 | 20,511 | 28,427 | 40,597 | 24,453 | 5,955 | 24,453 | 5,955 |
| $4,000 under $5,000 | | | | | | | | | 20,275 | 20,012 | | | | | | |
| $5,000 under $6,000 | 24,108 | 129,615 | 41,847 | 222,469 | | | | | 64,463 | 56,235 | 22,136 | 48,100 | 22,136 | 7,811 | 22,136 | 7,811 |
| $6,000 under $7,000 | 19,788 | 127,351 | | | | | | | 41,582 | 39,610 | 19,788 | 68,312 | 19,788 | 11,193 | 19,788 | 11,193 |
| $7,000 under $8,000 | 22,316 | 167,641 | 21,957 | 164,914 | | | | | 57,084 | 50,905 | 22,312 | 89,406 | 22,312 | 15,384 | 22,312 | 15,384 |
| $8,000 under $9,000 | 18,631 | 160,298 | 29,913 | 241,075 | 16,303 | 143,972 | 15,944 | 114,110 | 45,151 | 40,944 | 18,631 | 94,406 | 18,631 | 15,103 | 18,631 | 15,103 |
| $9,000 under $10,000 | 14,402 | 135,023 | | | | | | | 39,960 | 36,017 | 14,402 | 83,038 | 14,402 | 15,252 | 14,402 | 15,252 |
| $10,000 under $11,000 | 16,600 | 172,698 | 15,603 | 161,350 | 8,894 | 96,085 | 8,894 | 98,209 | 40,844 | 39,185 | 16,600 | 112,558 | 16,600 | 20,922 | 16,600 | 20,922 |
| $11,000 under $12,000 | 12,704 | 146,412 | 10,215 | 115,591 | | | | | 29,765 | 27,277 | 12,704 | 98,308 | 12,704 | 18,737 | 12,704 | 18,737 |
| $12,000 under $13,000 | 11,156 | 144,830 | 10,820 | 142,265 | 4,846 | 61,264 | 4,678 | 60,626 | 23,543 | 23,207 | 11,156 | 96,252 | 11,156 | 19,049 | 11,156 | 19,049 |
| $13,000 under $14,000 | | | | | | | | | 7,141 | 6,973 | | | | | | |
| $14,000 under $15,000 | 6,558 | 94,837 | 6,558 | 88,086 | 17,691 | 300,365 | 17,596 | 292,046 | 19,600 | 19,600 | 6,558 | 63,926 | 6,558 | 12,214 | 6,558 | 12,214 |
| $15,000 under $20,000 | 21,389 | 370,359 | 19,778 | 341,052 | | | | | 59,625 | 58,205 | 21,389 | 263,727 | 21,389 | 53,753 | 21,389 | 53,753 |
| $20,000 under $25,000 | 10,454 | 231,735 | 10,002 | 213,869 | 7,710 | 171,175 | 7,410 | 164,653 | 35,040 | 34,048 | 10,438 | 167,707 | 10,438 | 36,284 | 10,438 | 36,284 |
| $25,000 under $30,000 | 6,102 | 163,912 | 5,918 | 141,548 | 4,313 | 114,917 | 4,129 | 100,016 | 14,224 | 13,151 | 6,102 | 127,267 | 6,102 | 30,344 | 6,102 | 30,349 |
| $30,000 under $50,000 | 6,228 | 227,586 | 5,474 | 160,736 | 5,414 | 197,641 | 4,720 | 143,773 | 17,222 | 15,272 | 6,226 | 173,920 | 6,226 | 45,559 | 6,227 | 45,597 |
| $50,000 under $100,000 | 2,477 | 160,280 | 1,746 | 66,049 | 2,070 | 133,393 | 1,560 | 60,433 | 8,010 | 7,322 | 2,476 | 120,565 | 2,476 | 42,013 | 2,477 | 42,039 |
| $100,000 under $200,000 | 629 | 83,496 | 442 | 19,204 | 530 | 71,191 | 388 | 17,226 | 2,252 | 1,964 | 628 | 57,354 | 624 | 24,952 | 629 | 25,182 |
| $200,000 under $500,000 | 177 | 51,005 | 134 | 8,079 | 151 | 43,717 | 116 | 6,696 | 619 | 539 | 176 | 35,455 | 175 | 18,702 | 176 | 19,074 |
| $500,000 under $1,000,000 | 16 | 10,567 | 11 | 552 | 14 | 9,241 | 10 | 496 | 49 | 39 | 16 | 8,552 | 16 | 5,336 | 16 | 5,366 |
| $1,000,000 or more | 5 | 8,907 | 4 | 403 | 4 | 4,635 | 4 | 403 | 16 | 9 | 4 | 5,277 | 4 | 3,569 | 5 | 3,701 |
| Returns under $5,000 | 89,360 | 182,258 | 78,234 | 175,824 | 8,511 | 11,617 | 6,226 | 17,097 | 154,458 | 144,987 | 36,878 | 45,056 | 32,904 | 6,587 | 32,909 | 6,621 |
| Returns $5,000 under $10,000 | 99,245 | 719,929 | 93,717 | 628,457 | 30,732 | 239,187 | 30,277 | 201,798 | 248,240 | 223,711 | 97,269 | 383,262 | 97,269 | 64,743 | 97,269 | 64,743 |
| Returns $10,000 under $15,000 | 47,018 | 558,777 | 43,196 | 507,293 | 18,544 | 226,770 | 18,376 | 222,711 | 120,893 | 116,242 | 47,018 | 371,044 | 47,018 | 70,922 | 47,018 | 70,922 |
| Returns $15,000 or more | 47,477 | 1,307,848 | 43,509 | 951,492 | 33,093 | 976,854 | 31,129 | 721,870 | 137,057 | 130,549 | 47,455 | 959,827 | 47,450 | 260,512 | 47,459 | 261,344 |

Footnotes at end of table.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **FLORIDA** | | | | | | | | | | | | | | | | |
| Total | 2,845,807 | 26,655,694 | 2,448,796 | 20,435,736 | 1,630,229 | 20,836,756 | 1,384,087 | 15,965,415 | 7,608,806 | 7,097,955 | 2,211,966 | 15,941,993 | 2,201,050 | 3,573,334 | 2,201,250 | 3,588,185 |
| Under $1,000 | 238,083 | -94,984 | 214,420 | 146,436 | 23,084 | -159,876 | 12,670 | 35,500 | 317,185 | 299,054 | (*) | (*) | (*) | (*) | 158 | 759 |
| $1,000 under $2,000 | 198,089 | 296,563 | 161,602 | 245,496 | 28,899 | 44,803 | 12,668 | 21,294 | 279,791 | 248,386 | 132,553 | 63,434 | 131,956 | 9,007 | 131,957 | 9,035 |
| $2,000 under $3,000 | 207,985 | 529,474 | 168,131 | 414,311 | 43,593 | 113,897 | 29,407 | 75,224 | 351,184 | 300,979 | | | | | | |
| $3,000 under $4,000 | 188,550 | 657,887 | 142,333 | 459,933 | 71,991 | 254,187 | 39,606 | 134,687 | 440,104 | 367,514 | 124,459 | 137,219 | 117,818 | 19,948 | 117,819 | 19,978 |
| $4,000 under $5,000 | 204,920 | 914,678 | 166,738 | 726,055 | 99,899 | 447,371 | 70,856 | 299,839 | 484,019 | 431,441 | 180,464 | 278,602 | 179,710 | 42,677 | 179,710 | 42,677 |
| $5,000 under $6,000 | 221,912 | 1,221,845 | 196,056 | 1,053,226 | 102,813 | 564,552 | 88,322 | 458,632 | 550,652 | 512,651 | 200,504 | 480,466 | 200,504 | 76,832 | 200,505 | 76,843 |
| $6,000 under $7,000 | 157,724 | 1,022,571 | 132,219 | 787,705 | 82,377 | 536,440 | 67,054 | 384,813 | 412,036 | 379,105 | 151,690 | 482,599 | 150,838 | 77,359 | 150,841 | 77,434 |
| $7,000 under $8,000 | 175,906 | 1,326,932 | 149,209 | 1,119,375 | 109,319 | 827,897 | 95,494 | 713,508 | 513,252 | 491,515 | 171,387 | 664,061 | 170,976 | 109,467 | 170,976 | 109,484 |
| $8,000 under $9,000 | 137,921 | 1,170,287 | 126,099 | 1,039,651 | 103,790 | 883,938 | 96,630 | 809,261 | 466,410 | 445,648 | 137,919 | 592,659 | 137,915 | 97,772 | 137,916 | 97,782 |
| $9,000 under $10,000 | 162,324 | 1,540,499 | 150,618 | 1,314,074 | 127,899 | 1,215,632 | 119,717 | 1,059,236 | 514,029 | 488,877 | 162,192 | 846,467 | 162,008 | 142,746 | 162,011 | 142,778 |
| $10,000 under $11,000 | 113,316 | 1,190,480 | 100,097 | 1,004,906 | 88,103 | 929,693 | 77,867 | 774,706 | 346,162 | 325,277 | 113,316 | 699,031 | 113,314 | 119,908 | 113,314 | 119,908 |
| $11,000 under $12,000 | 132,928 | 1,532,484 | 122,326 | 1,377,797 | 113,013 | 1,302,809 | 107,043 | 1,205,499 | 486,707 | 475,137 | 132,095 | 852,600 | 132,094 | 146,986 | 132,094 | 146,986 |
| $12,000 under $13,000 | 99,541 | 1,247,426 | 89,288 | 1,085,910 | 83,187 | 1,043,523 | 75,717 | 917,667 | 329,733 | 314,374 | 99,538 | 770,909 | 99,432 | 135,096 | 99,434 | 135,127 |
| $13,000 under $14,000 | 83,856 | 1,132,291 | 76,926 | 994,039 | 73,520 | 993,024 | 67,102 | 865,426 | 298,592 | 285,648 | 83,456 | 679,351 | 83,384 | 120,206 | 83,384 | 120,206 |
| $14,000 under $15,000 | 75,824 | 1,098,781 | 72,051 | 973,399 | 68,232 | 987,972 | 65,293 | 886,910 | 270,225 | 263,010 | 75,818 | 689,918 | 75,818 | 125,165 | 75,818 | 125,165 |
| $15,000 under $20,000 | 233,948 | 4,008,515 | 209,206 | 3,354,472 | 216,573 | 3,713,512 | 196,983 | 3,196,320 | 790,746 | 760,840 | 233,945 | 2,719,244 | 233,054 | 517,398 | 233,057 | 517,425 |
| $20,000 under $25,000 | 91,623 | 2,029,209 | 79,540 | 1,603,722 | 85,016 | 1,883,606 | 75,902 | 1,552,097 | 317,573 | 303,177 | 91,362 | 1,446,877 | 91,246 | 300,125 | 91,259 | 300,339 |
| $25,000 under $30,000 | 39,900 | 1,077,410 | 31,779 | 696,597 | 34,991 | 943,542 | 29,273 | 649,632 | 145,894 | 136,150 | 39,868 | 807,609 | 39,718 | 181,904 | 39,720 | 182,060 |
| $30,000 under $50,000 | 51,729 | 1,957,429 | 38,818 | 1,084,818 | 46,766 | 1,775,465 | 36,324 | 1,014,148 | 181,487 | 166,435 | 51,640 | 1,512,236 | 51,525 | 402,887 | 51,575 | 403,368 |
| $50,000 under $100,000 | 23,064 | 1,537,384 | 16,515 | 655,363 | 21,158 | 1,413,290 | 15,624 | 627,320 | 88,123 | 80,788 | 23,051 | 1,213,681 | 23,045 | 431,408 | 23,054 | 433,066 |
| $100,000 under $200,000 | 5,179 | 677,393 | 3,718 | 215,586 | 4,708 | 615,488 | 3,524 | 206,366 | 19,587 | 17,393 | 5,157 | 541,650 | 5,143 | 244,702 | 5,165 | 247,775 |
| $200,000 under $500,000 | 1,229 | 347,449 | 904 | 65,613 | 1,079 | 303,291 | 833 | 61,321 | 4,430 | 3,796 | 1,224 | 275,233 | 1,224 | 151,307 | 1,227 | 155,037 |
| $500,000 under $1,000,000 | 194 | 128,385 | 150 | 12,389 | 165 | 109,083 | 131 | 11,506 | 677 | 578 | 194 | 101,350 | 194 | 62,946 | 194 | 64,618 |
| $1,000,000 or more | 62 | 105,308 | 53 | 4,859 | 54 | 93,617 | 47 | 4,503 | 208 | 182 | 62 | 86,795 | 62 | 57,490 | 62 | 60,333 |
| Returns under $5,000 | 1,037,627 | 2,303,617 | 853,224 | 1,992,231 | 267,466 | 700,382 | 165,207 | 566,545 | 1,872,283 | 1,647,374 | 437,548 | 479,258 | 429,556 | 71,633 | 429,644 | 72,450 |
| Returns $5,000 under $10,000 | 855,787 | 6,282,134 | 754,201 | 5,314,032 | 526,198 | 4,028,459 | 467,217 | 3,425,450 | 2,456,379 | 2,317,796 | 823,692 | 3,066,251 | 822,241 | 504,175 | 822,249 | 504,322 |
| Returns $10,000 under $15,000 | 505,465 | 6,201,461 | 460,688 | 5,436,051 | 426,055 | 5,257,021 | 393,022 | 4,650,209 | 1,731,419 | 1,663,446 | 504,223 | 3,691,808 | 504,042 | 647,361 | 504,044 | 647,392 |
| Returns $15,000 or more | 446,928 | 11,868,482 | 380,683 | 7,693,421 | 410,510 | 10,850,892 | 358,641 | 7,323,214 | 1,548,725 | 1,469,339 | 446,503 | 8,704,674 | 445,211 | 2,350,166 | 445,313 | 2,364,022 |
| **GEORGIA** | | | | | | | | | | | | | | | | |
| Total | 1,658,777 | 14,709,291 | 1,532,795 | 12,631,010 | 930,849 | 11,478,177 | 872,244 | 9,864,201 | 4,365,540 | 4,250,176 | 1,269,686 | 8,562,007 | 1,265,642 | 1,776,965 | 1,265,755 | 1,781,815 |
| Under $1,000 | 162,660 | -1,515 | 144,266 | 112,661 | 22,676 | -62,119 | 12,861 | 31,961 | 221,710 | 207,495 | - | - | - | - | 61 | 676 |
| $1,000 under $2,000 | 123,184 | 188,557 | 111,845 | 190,269 | 18,887 | 31,553 | 16,668 | 41,710 | 181,868 | 170,237 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 105,373 | 259,722 | 91,086 | 223,743 | 29,746 | 71,246 | 23,239 | 55,881 | 195,853 | 181,789 | 52,965 | 25,368 | 52,965 | 3,636 | 52,965 | 3,636 |
| $3,000 under $4,000 | 109,760 | 382,854 | 94,804 | 334,312 | 37,555 | 132,723 | 33,864 | 124,935 | 220,537 | 202,499 | 89,489 | 103,160 | 88,828 | 15,404 | 88,829 | 15,404 |
| $4,000 under $5,000 | 145,087 | 648,198 | 139,211 | 621,126 | 57,622 | 257,853 | 54,843 | 246,553 | 336,780 | 332,673 | 119,820 | 229,045 | 119,411 | 35,667 | 119,411 | 35,667 |
| $5,000 under $6,000 | 116,574 | 640,751 | 103,878 | 571,313 | 42,127 | 233,920 | 38,879 | 214,260 | 274,250 | 269,693 | 110,923 | 279,945 | 110,021 | 44,476 | 110,021 | 44,476 |
| $6,000 under $7,000 | 93,546 | 604,661 | 88,147 | 558,032 | 43,729 | 281,863 | 41,362 | 257,765 | 246,312 | 237,705 | 92,666 | 284,722 | 92,160 | 46,904 | 92,160 | 46,904 |
| $7,000 under $8,000 | 84,351 | 627,587 | 79,342 | 569,277 | 55,471 | 413,298 | 53,870 | 387,390 | 255,176 | 252,836 | 81,951 | 307,229 | 81,695 | 50,390 | 81,695 | 50,390 |
| $8,000 under $9,000 | 74,045 | 625,544 | 69,474 | 575,739 | 58,106 | 490,596 | 55,783 | 458,219 | 233,726 | 228,443 | 73,632 | 316,088 | 73,218 | 51,892 | 73,218 | 51,892 |
| $9,000 under $10,000 | 88,283 | 833,660 | 86,054 | 806,330 | 66,641 | 628,921 | 64,916 | 605,474 | 265,203 | 263,247 | 88,125 | 486,386 | 88,125 | 83,542 | 88,125 | 83,542 |
| $10,000 under $11,000 | 68,429 | 718,831 | 64,550 | 663,184 | 54,756 | 575,491 | 52,839 | 539,357 | 227,050 | 220,637 | 68,429 | 402,129 | 68,426 | 68,977 | 68,426 | 68,977 |
| $11,000 under $12,000 | 75,828 | 870,803 | 73,144 | 827,872 | 62,585 | 719,054 | 60,286 | 678,435 | 250,373 | 248,385 | 75,797 | 507,713 | 75,475 | 88,094 | 75,475 | 88,094 |
| $12,000 under $13,000 | 69,229 | 866,544 | 67,581 | 824,054 | 60,578 | 758,224 | 59,153 | 719,304 | 247,467 | 245,987 | 69,048 | 502,900 | 68,730 | 87,189 | 68,756 | 87,220 |
| $13,000 under $14,000 | 51,025 | 688,187 | 50,368 | 653,708 | 46,115 | 621,754 | 45,459 | 596,458 | 178,493 | 178,113 | 51,025 | 417,905 | 51,024 | 73,719 | 51,024 | 73,719 |
| $14,000 under $15,000 | 37,155 | 539,161 | 34,147 | 459,296 | 33,632 | 487,078 | 32,518 | 434,813 | 124,473 | 118,326 | 37,154 | 345,991 | 37,154 | 62,829 | 37,154 | 62,829 |
| $15,000 under $20,000 | 141,226 | 2,419,570 | 136,598 | 2,236,037 | 134,162 | 2,300,112 | 130,671 | 2,140,548 | 499,988 | 497,496 | 141,110 | 1,602,900 | 141,013 | 301,914 | 141,021 | 302,138 |
| $20,000 under $25,000 | 52,133 | 1,150,694 | 48,485 | 970,704 | 50,214 | 1,107,322 | 47,532 | 959,086 | 190,603 | 187,546 | 52,132 | 800,136 | 52,062 | 161,635 | 52,063 | 161,688 |
| $25,000 under $30,000 | 22,796 | 621,301 | 19,813 | 464,651 | 21,436 | 583,756 | 19,133 | 452,150 | 74,754 | 72,706 | 22,771 | 442,132 | 22,771 | 97,300 | 22,771 | 97,300 |
| $30,000 under $50,000 | 26,036 | 974,701 | 20,630 | 582,455 | 23,739 | 881,017 | 19,631 | 554,036 | 95,599 | 91,234 | 26,009 | 716,475 | 25,964 | 185,693 | 25,968 | 185,762 |
| $50,000 under $100,000 | 9,677 | 647,917 | 7,466 | 276,270 | 8,857 | 595,047 | 6,932 | 259,879 | 36,100 | 34,563 | 9,676 | 488,551 | 9,638 | 170,535 | 9,640 | 170,867 |
| $100,000 under $200,000 | 1,976 | 258,324 | 1,580 | 86,942 | 1,856 | 243,533 | 1,502 | 83,197 | 7,735 | 7,245 | 1,965 | 197,810 | 1,963 | 87,614 | 1,968 | 88,447 |
| $200,000 under $500,000 | 350 | 98,270 | 279 | 21,123 | 312 | 87,943 | 261 | 20,090 | 1,292 | 1,147 | 346 | 72,583 | 346 | 39,558 | 350 | 40,694 |
| $500,000 under $1,000,000 | 46 | 31,710 | 40 | 2,606 | 41 | 28,233 | 36 | 2,507 | 167 | 148 | 46 | 22,771 | 46 | 14,273 | 46 | 15,428 |
| $1,000,000 or more | 8 | 13,260 | 7 | 197 | 6 | 9,759 | 6 | 193 | 31 | 26 | 8 | 8,100 | 8 | 5,449 | 8 | 5,777 |
| Returns under $5,000 | 646,064 | 1,477,815 | 581,212 | 1,482,110 | 166,486 | 431,256 | 141,475 | 501,040 | 1,156,748 | 1,094,693 | 266,873 | 359,540 | 265,803 | 54,982 | 265,866 | 55,670 |
| Returns $5,000 under $10,000 | 456,799 | 3,332,203 | 426,895 | 3,080,690 | 266,074 | 2,048,598 | 254,810 | 1,923,109 | 1,274,667 | 1,251,924 | 447,297 | 1,674,370 | 445,219 | 277,205 | 445,219 | 277,205 |
| Returns $10,000 under $15,000 | 301,666 | 3,683,527 | 289,790 | 3,428,114 | 257,666 | 3,161,601 | 250,255 | 2,968,366 | 1,027,856 | 1,011,448 | 301,453 | 2,176,638 | 300,809 | 380,807 | 300,835 | 380,839 |
| Returns $15,000 or more | 254,248 | 6,215,746 | 234,898 | 4,640,984 | 240,623 | 5,836,722 | 225,704 | 4,471,687 | 906,269 | 892,111 | 254,063 | 4,351,458 | 253,811 | 1,063,971 | 253,835 | 1,068,101 |

Footnotes at end of table.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **HAWAII** | | | | | | | | | | | | | | | | |
| Total | 318,023 | 3,250,608 | 297,487 | 2,792,928 | 155,606 | 2,426,745 | 148,708 | 2,062,545 | 789,246 | 763,985 | 260,530 | 1,982,281 | 258,399 | 415,012 | 258,407 | 415,503 |
| Under $1,000 | 24,757 | 2,787 | 21,835 | 10,808 | 558 | -5,036 | 41 | 1,023 | 26,677 | 26,675 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 23,160 | 34,294 | 21,834 | 32,615 | | | | | 28,244 | 25,393 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 26,774 | 67,551 | 37,830 | 106,316 | 9,531 | 28,589 | | | 41,239 | 38,874 | 20,306 | 9,174 | 20,306 | 1,298 | 20,306 | 1,298 |
| $3,000 under $4,000 | 17,354 | 61,350 | | | | | 17,733 | 65,667 | 30,502 | 28,556 | 14,988 | 19,967 | 14,988 | 3,072 | 14,988 | 3,072 |
| $4,000 under $5,000 | 24,551 | 110,305 | 23,443 | 109,839 | 10,634 | 51,987 | | | 38,239 | 37,611 | 24,261 | 51,632 | 22,314 | 7,825 | 22,314 | 7,825 |
| $5,000 under $6,000 | 28,854 | 175,476 | 24,619 | 146,690 | | | | | 31,564 | 23,776 | (*) | (*) | (*) | (*) | (*) | (*) |
| $6,000 under $7,000 | | | | | 5,700 | 42,520 | 5,461 | 36,770 | 16,889 | 16,201 | 14,915 | 66,020 | 14,915 | 11,660 | 14,915 | 11,660 |
| $7,000 under $8,000 | 12,791 | 95,580 | 12,791 | 92,445 | | | | | 31,769 | 31,769 | 12,582 | 50,858 | 12,582 | 8,608 | 12,582 | 8,608 |
| $8,000 under $9,000 | 19,461 | 164,376 | 19,251 | 157,412 | 9,516 | 80,435 | 9,516 | 77,235 | 40,273 | 35,904 | 19,461 | 105,751 | 19,461 | 18,518 | 19,461 | 18,518 |
| $9,000 under $10,000 | 13,742 | 131,551 | 13,275 | 123,560 | 11,378 | 108,707 | 11,120 | 102,994 | 47,747 | 47,747 | 13,464 | 64,949 | 13,464 | 11,154 | 13,464 | 11,154 |
| $10,000 under $11,000 | 9,767 | 100,966 | 9,599 | 97,073 | 6,672 | 68,784 | 6,504 | 66,240 | 30,802 | 30,802 | 9,767 | 60,610 | 9,767 | 10,839 | 9,767 | 10,839 |
| $11,000 under $12,000 | 8,244 | 95,202 | 8,049 | 88,094 | 6,536 | 75,163 | 6,341 | 69,759 | 27,612 | 27,390 | 8,244 | 54,122 | 8,230 | 9,505 | 8,230 | 9,505 |
| $12,000 under $13,000 | 11,218 | 141,121 | 11,050 | 131,564 | 9,502 | 119,019 | 9,334 | 111,040 | 43,575 | 43,575 | 11,050 | 78,720 | 10,882 | 13,982 | 10,882 | 13,982 |
| $13,000 under $14,000 | 12,299 | 165,754 | 12,299 | 155,132 | 9,204 | 124,505 | 9,204 | 113,340 | 50,527 | 48,979 | 12,299 | 90,454 | 12,299 | 16,473 | 12,299 | 16,473 |
| $14,000 under $15,000 | 14,345 | 208,320 | 14,145 | 190,532 | 10,093 | 146,454 | 9,893 | 137,537 | 43,307 | 43,307 | 14,345 | 143,758 | 14,345 | 27,515 | 14,345 | 27,515 |
| $15,000 under $20,000 | 34,624 | 593,202 | 33,863 | 552,588 | 31,524 | 540,794 | 30,763 | 505,536 | 127,174 | 126,249 | 34,624 | 380,474 | 34,624 | 71,943 | 34,624 | 71,943 |
| $20,000 under $25,000 | 17,344 | 388,033 | 16,822 | 340,409 | 17,066 | 382,224 | 16,822 | 340,409 | 66,008 | 65,065 | 17,344 | 260,319 | 17,344 | 52,652 | 17,344 | 52,652 |
| $25,000 under $30,000 | 9,888 | 271,256 | 9,044 | 223,264 | 9,334 | 255,853 | 8,490 | 208,024 | 33,952 | 33,712 | 9,888 | 193,991 | 9,888 | 43,162 | 9,888 | 43,162 |
| $30,000 under $50,000 | 6,341 | 222,321 | 5,815 | 156,297 | 6,231 | 218,443 | 5,732 | 154,879 | 23,677 | 23,540 | 6,340 | 157,516 | 6,340 | 38,414 | 6,340 | 38,414 |
| $50,000 under $100,000 | 2,076 | 142,493 | 1,579 | 57,956 | 1,744 | 120,310 | 1,441 | 52,628 | 7,624 | 7,146 | 2,073 | 104,585 | 2,072 | 36,601 | 2,073 | 36,607 |
| $100,000 under $200,000 | 350 | 44,958 | 278 | 15,416 | 311 | 39,892 | 254 | 14,682 | 1,539 | 1,443 | 350 | 32,419 | 349 | 14,099 | 350 | 14,250 |
| $200,000 under $500,000 | 73 | 20,449 | 59 | 4,586 | 65 | 18,188 | 54 | 4,477 | 271 | 243 | 72 | 14,966 | 72 | 8,033 | 73 | 8,120 |
| $500,000 under $1,000,000 | 5 | 3,199 | 4 | 166 | 4 | 2,632 | 3 | 157 | 18 | 15 | 5 | 1,961 | 5 | 1,237 | 5 | 1,330 |
| $1,000,000 or more | 5 | 10,064 | 3 | 162 | 3 | 7,282 | 2 | 148 | 17 | 13 | 3 | 4,570 | 3 | 2,917 | 4 | 3,063 |
| Returns under $5,000 | 116,596 | 276,286 | 104,942 | 259,580 | 16,727 | 53,471 | 13,880 | 46,340 | 164,901 | 157,109 | 59,765 | 80,944 | 57,818 | 12,219 | 57,822 | 12,227 |
| Returns $5,000 under $10,000 | 74,848 | 566,983 | 69,936 | 520,107 | 30,590 | 253,731 | 29,991 | 237,348 | 168,242 | 155,397 | 74,361 | 322,875 | 74,361 | 55,421 | 74,361 | 55,421 |
| Returns $10,000 under $15,000 | 55,873 | 711,363 | 55,142 | 662,396 | 42,007 | 533,925 | 41,276 | 497,917 | 195,823 | 194,053 | 55,705 | 427,662 | 55,523 | 78,313 | 55,523 | 78,313 |
| Returns $15,000 or more | 70,706 | 1,695,976 | 67,467 | 1,350,845 | 66,282 | 1,585,619 | 63,561 | 1,280,940 | 260,280 | 257,426 | 70,699 | 1,150,799 | 70,697 | 269,058 | 70,701 | 269,541 |
| **IDAHO** | | | | | | | | | | | | | | | | |
| Total | 270,059 | 2,155,581 | 236,783 | 1,703,997 | 169,667 | 1,816,509 | 146,149 | 1,417,500 | 767,701 | 736,092 | 203,128 | 1,181,376 | 198,621 | 220,296 | 198,644 | 220,790 |
| Under $1,000 | 26,012 | 173 | 22,057 | 15,161 | 4,705 | -9,814 | 2,409 | 3,077 | 38,852 | 36,262 | - | - | - | - | - | - |
| $1,000 under $2,000 | 22,254 | 33,442 | 19,754 | 29,571 | 2,902 | 4,389 | 1,532 | 2,961 | 32,255 | 29,383 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 20,372 | 50,573 | 16,840 | 39,559 | 5,875 | 14,753 | 4,080 | 9,119 | 39,606 | 35,860 | 11,758 | 5,204 | 11,758 | 741 | 11,758 | 741 |
| $3,000 under $4,000 | 20,674 | 72,702 | 17,397 | 58,481 | 5,781 | 20,381 | 4,224 | 14,200 | 38,914 | 36,189 | 16,178 | 20,947 | 15,951 | 3,040 | 15,951 | 3,040 |
| $4,000 under $5,000 | 17,728 | 80,122 | 14,108 | 58,964 | 8,671 | 39,083 | 5,947 | 22,793 | 40,918 | 36,742 | 15,175 | 27,393 | 13,900 | 4,065 | 13,900 | 4,065 |
| $5,000 under $6,000 | 17,406 | 95,899 | 15,820 | 77,114 | 11,006 | 60,883 | 9,898 | 46,225 | 49,266 | 46,989 | 16,023 | 36,970 | 15,391 | 5,572 | 15,391 | 5,572 |
| $6,000 under $7,000 | 17,817 | 116,344 | 15,423 | 94,847 | 13,448 | 88,263 | 11,591 | 71,573 | 55,779 | 53,794 | 16,754 | 49,698 | 16,254 | 7,568 | 16,254 | 7,568 |
| $7,000 under $8,000 | 15,351 | 115,574 | 13,779 | 97,537 | 12,971 | 97,565 | 11,918 | 83,449 | 47,260 | 45,471 | 14,927 | 56,552 | 14,809 | 8,804 | 14,809 | 8,804 |
| $8,000 under $9,000 | 13,728 | 116,372 | 11,781 | 96,086 | 11,301 | 95,872 | 9,857 | 79,613 | 43,685 | 42,124 | 13,728 | 61,899 | 13,303 | 9,780 | 13,303 | 9,780 |
| $9,000 under $10,000 | 15,687 | 148,983 | 14,340 | 122,986 | 13,238 | 125,904 | 11,957 | 100,839 | 53,963 | 51,284 | 15,687 | 79,726 | 15,380 | 12,915 | 15,380 | 12,915 |
| $10,000 under $11,000 | 15,350 | 160,692 | 14,034 | 136,586 | 14,179 | 148,521 | 12,996 | 126,016 | 57,358 | 55,334 | 15,108 | 87,572 | 14,877 | 14,179 | 14,877 | 14,179 |
| $11,000 under $12,000 | 10,461 | 120,235 | 9,857 | 103,705 | 10,196 | 117,068 | 9,592 | 100,670 | 38,680 | 38,464 | 10,451 | 66,627 | 10,430 | 11,114 | 10,430 | 11,114 |
| $12,000 under $13,000 | 9,718 | 121,501 | 8,510 | 98,502 | 8,789 | 109,840 | 7,846 | 90,786 | 39,441 | 38,540 | 9,610 | 68,972 | 9,409 | 11,696 | 9,409 | 11,696 |
| $13,000 under $14,000 | 8,960 | 120,623 | 8,739 | 105,646 | 8,827 | 118,821 | 8,606 | 104,755 | 34,231 | 33,965 | 8,960 | 73,100 | 8,830 | 12,565 | 8,830 | 12,565 |
| $14,000 under $15,000 | 6,759 | 97,824 | 6,547 | 92,292 | 6,759 | 97,824 | 6,547 | 92,292 | 28,397 | 28,264 | 6,759 | 58,480 | 6,693 | 10,190 | 6,693 | 10,190 |
| $15,000 under $20,000 | 18,859 | 318,151 | 17,211 | 265,339 | 18,337 | 309,307 | 16,754 | 260,883 | 76,500 | 75,871 | 18,859 | 204,497 | 18,590 | 37,116 | 18,590 | 37,116 |
| $20,000 under $25,000 | 8,083 | 178,262 | 7,240 | 135,089 | 7,964 | 175,831 | 7,121 | 132,982 | 31,641 | 31,426 | 8,083 | 126,139 | 7,988 | 25,020 | 7,988 | 25,020 |
| $25,000 under $30,000 | 1,838 | 49,976 | 1,389 | 23,836 | 1,784 | 48,481 | 1,335 | 22,894 | 8,059 | 7,545 | 1,838 | 36,068 | 1,838 | 7,525 | 1,838 | 7,525 |
| $30,000 under $50,000 | 1,954 | 75,077 | 1,187 | 28,771 | 1,923 | 73,859 | 1,187 | 28,771 | 8,029 | 7,933 | 1,954 | 56,816 | 1,954 | 14,266 | 1,954 | 14,290 |
| $50,000 under $100,000 | 910 | 58,674 | 663 | 19,123 | 888 | 57,165 | 652 | 18,892 | 4,339 | 4,163 | 887 | 45,181 | 877 | 14,372 | 900 | 14,633 |
| $100,000 under $200,000 | 108 | 13,864 | 83 | 3,494 | 94 | 12,263 | 76 | 3,400 | 410 | 381 | 108 | 11,509 | 108 | 5,202 | 108 | 5,244 |
| $200,000 under $500,000 | 26 | 7,286 | 21 | 1,216 | 25 | 7,017 | 21 | 1,216 | 107 | 98 | 26 | 5,205 | 26 | 2,770 | 26 | 2,910 |
| $500,000 under $1,000,000 | 4 | 3,233 | 3 | 94 | 4 | 3,233 | 3 | 94 | 11 | 10 | 4 | 2,725 | 4 | 1,784 | 4 | 1,809 |
| $1,000,000 or more | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 107,040 | 237,011 | 90,156 | 201,735 | 27,934 | 68,792 | 18,192 | 52,150 | 190,545 | 174,436 | 43,362 | 53,637 | 41,860 | 7,859 | 41,860 | 7,859 |
| Returns $5,000 under $10,000 | 79,989 | 593,172 | 71,143 | 488,569 | 61,964 | 468,487 | 55,221 | 381,699 | 249,953 | 239,662 | 77,119 | 284,846 | 75,137 | 44,639 | 75,137 | 44,639 |
| Returns $10,000 under $15,000 | 51,248 | 520,875 | 47,687 | 536,731 | 48,750 | 592,074 | 45,587 | 514,518 | 198,107 | 194,567 | 50,888 | 354,751 | 50,239 | 59,744 | 50,239 | 59,744 |
| Returns $15,000 or more | 31,782 | 704,523 | 27,797 | 476,961 | 31,019 | 687,155 | 27,149 | 469,132 | 129,096 | 127,427 | 31,759 | 488,142 | 31,385 | 108,054 | 31,408 | 108,547 |

Footnotes at end of table.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| ILLINOIS | | | | | | | | | | | | | | | | |
| Total | 4,331,601 | 46,239,262 | 3,905,042 | 38,511,122 | 2,322,097 | 34,967,890 | 2,113,185 | 29,208,340 | 11,498,840 | 10,901,712 | 3,570,964 | 29,273,698 | 3,545,096 | 6,297,898 | 3,545,206 | 6,311,819 |
| Under $1,000 | 288,053 | 25,204 | 256,209 | 168,300 | 22,893 | -92,104 | 8,930 | 33,403 | 378,016 | 351,859 | 15,546 | 6,396 | 15,196 | 903 | 15,250 | 1,443 |
| $1,000 under $2,000 | 283,469 | 425,127 | 249,831 | 359,967 | 17,126 | 28,281 | 12,018 | 26,705 | 379,971 | 345,578 | | | | | | |
| $2,000 under $3,000 | 235,820 | 576,021 | 178,747 | 411,307 | 27,749 | 69,053 | 20,918 | 44,949 | 363,046 | 314,925 | 146,584 | 65,672 | 145,812 | 9,358 | 145,813 | 9,369 |
| $3,000 under $4,000 | 251,424 | 874,997 | 201,072 | 660,668 | 65,419 | 229,434 | 47,612 | 142,655 | 477,962 | 398,011 | 198,125 | 236,923 | 190,838 | 34,866 | 190,839 | 34,866 |
| $4,000 under $5,000 | 254,096 | 1,149,155 | 223,373 | 942,727 | 70,028 | 320,494 | 52,969 | 220,289 | 508,662 | 454,384 | 223,854 | 435,857 | 219,381 | 67,452 | 219,381 | 67,452 |
| $5,000 under $6,000 | 245,635 | 1,354,383 | 206,070 | 1,057,925 | 70,745 | 388,143 | 50,516 | 239,186 | 525,596 | 465,802 | 229,223 | 629,781 | 225,397 | 101,333 | 225,398 | 101,354 |
| $6,000 under $7,000 | 219,259 | 1,419,802 | 196,607 | 1,183,841 | 81,014 | 520,884 | 66,694 | 362,564 | 508,022 | 464,383 | 213,200 | 709,825 | 211,528 | 116,837 | 211,532 | 116,888 |
| $7,000 under $8,000 | 210,558 | 1,578,917 | 196,171 | 1,406,736 | 98,341 | 735,561 | 90,259 | 633,023 | 559,422 | 524,094 | 204,015 | 866,966 | 203,246 | 146,060 | 203,248 | 146,074 |
| $8,000 under $9,000 | 226,780 | 1,925,001 | 207,050 | 1,665,029 | 121,176 | 1,027,658 | 108,950 | 872,620 | 594,213 | 549,934 | 225,990 | 1,125,512 | 224,230 | 190,620 | 224,230 | 190,620 |
| $9,000 under $10,000 | 215,223 | 2,037,170 | 202,872 | 1,876,780 | 138,861 | 1,315,114 | 127,547 | 1,173,723 | 618,766 | 598,966 | 214,964 | 1,197,632 | 213,647 | 206,916 | 213,647 | 206,916 |
| $10,000 under $11,000 | 196,349 | 2,060,231 | 184,947 | 1,829,753 | 135,609 | 1,422,499 | 129,327 | 1,269,492 | 589,778 | 569,044 | 196,219 | 1,243,145 | 195,488 | 218,493 | 195,488 | 218,493 |
| $11,000 under $12,000 | 195,695 | 2,250,936 | 187,850 | 2,100,098 | 144,950 | 1,667,744 | 139,064 | 1,552,328 | 622,207 | 602,379 | 195,640 | 1,369,078 | 194,638 | 242,425 | 194,642 | 242,497 |
| $12,000 under $13,000 | 182,148 | 2,272,725 | 168,460 | 2,030,866 | 131,237 | 1,636,562 | 122,249 | 1,483,669 | 597,580 | 586,485 | 181,330 | 1,393,721 | 181,084 | 252,232 | 181,084 | 252,232 |
| $13,000 under $14,000 | 193,880 | 2,613,806 | 189,570 | 2,465,510 | 163,505 | 2,208,222 | 159,516 | 2,086,883 | 662,044 | 652,275 | 193,880 | 1,642,198 | 193,415 | 295,364 | 193,415 | 295,365 |
| $14,000 under $15,000 | 143,521 | 2,084,217 | 135,336 | 1,875,000 | 120,960 | 1,755,100 | 116,145 | 1,620,840 | 496,202 | 489,474 | 143,443 | 1,337,454 | 143,273 | 246,080 | 143,274 | 246,090 |
| $15,000 under $20,000 | 551,329 | 9,500,108 | 531,638 | 8,778,310 | 502,618 | 8,675,398 | 489,281 | 8,137,347 | 1,985,941 | 1,955,611 | 551,051 | 6,411,090 | 550,537 | 1,224,670 | 550,542 | 1,224,822 |
| $20,000 under $25,000 | 225,093 | 4,968,772 | 209,778 | 4,295,228 | 213,663 | 4,717,129 | 202,219 | 4,157,985 | 816,471 | 797,808 | 224,896 | 3,571,930 | 224,784 | 735,769 | 224,786 | 735,829 |
| $25,000 under $30,000 | 82,531 | 2,243,415 | 75,113 | 1,775,432 | 76,653 | 2,081,652 | 70,720 | 1,693,279 | 304,196 | 296,696 | 82,347 | 1,658,454 | 81,976 | 369,005 | 81,976 | 369,066 |
| $30,000 under $50,000 | 92,339 | 3,412,228 | 75,209 | 2,164,770 | 84,830 | 3,137,507 | 70,988 | 2,069,752 | 359,399 | 343,388 | 92,336 | 2,596,301 | 92,324 | 675,907 | 92,334 | 676,571 |
| $50,000 under $100,000 | 30,923 | 2,061,087 | 23,509 | 1,035,056 | 28,037 | 1,870,613 | 22,004 | 983,784 | 123,095 | 115,324 | 30,862 | 1,646,784 | 30,853 | 588,761 | 30,864 | 590,305 |
| $100,000 under $200,000 | 5,975 | 773,393 | 4,485 | 307,562 | 5,367 | 695,120 | 4,194 | 289,906 | 22,568 | 20,339 | 5,966 | 635,694 | 5,961 | 287,016 | 5,968 | 289,011 |
| $200,000 under $500,000 | 1,257 | 351,083 | 946 | 95,185 | 1,106 | 307,670 | 880 | 89,646 | 4,770 | 4,176 | 1,249 | 278,436 | 1,246 | 151,168 | 1,252 | 153,992 |
| $500,000 under $1,000,000 | 172 | 114,011 | 135 | 16,986 | 146 | 96,222 | 127 | 16,673 | 638 | 546 | 172 | 86,941 | 171 | 52,609 | 172 | 54,357 |
| $1,000,000 or more | 72 | 167,476 | 64 | 8,086 | 64 | 153,934 | 58 | 7,639 | 275 | 231 | 72 | 127,908 | 71 | 84,054 | 71 | 88,207 |
| Returns under $5,000 | 1,312,862 | 3,050,504 | 1,109,232 | 2,542,970 | 203,215 | 555,158 | 142,447 | 468,000 | 2,107,657 | 1,864,757 | 584,109 | 744,847 | 571,227 | 112,579 | 571,283 | 113,130 |
| Returns $5,000 under $10,000 | 1,117,455 | 8,315,272 | 1,008,770 | 7,190,311 | 510,137 | 3,987,360 | 443,966 | 3,281,116 | 2,806,019 | 2,603,179 | 1,087,392 | 4,529,716 | 1,078,048 | 761,766 | 1,078,055 | 761,853 |
| Returns $10,000 under $15,000 | 911,593 | 11,281,914 | 866,163 | 10,301,226 | 696,261 | 8,690,126 | 666,301 | 8,013,211 | 2,967,811 | 2,899,657 | 910,512 | 6,985,597 | 907,898 | 1,254,594 | 907,903 | 1,254,678 |
| Returns $15,000 or more | 989,691 | 23,591,572 | 920,877 | 18,476,615 | 912,484 | 21,735,246 | 860,471 | 17,446,010 | 3,617,353 | 3,534,119 | 988,951 | 17,013,538 | 987,923 | 4,168,958 | 987,965 | 4,182,159 |
| INDIANA | | | | | | | | | | | | | | | | |
| Total | 1,942,712 | 18,711,639 | 1,774,783 | 15,937,051 | 1,134,352 | 14,871,208 | 1,040,450 | 12,657,178 | 5,397,046 | 5,188,183 | 1,550,420 | 11,500,422 | 1,543,665 | 2,357,520 | 1,543,693 | 2,361,030 |
| Under $1,000 | 142,206 | 20,662 | 125,406 | 76,050 | 14,291 | -40,857 | 6,202 | 12,033 | 183,157 | 174,245 | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 137,753 | 209,126 | 118,848 | 175,397 | 20,820 | 32,674 | 13,633 | 25,908 | 235,231 | 205,778 | | | | | | |
| $2,000 under $3,000 | 123,966 | 309,726 | 103,529 | 256,481 | 32,241 | 80,725 | 20,822 | 64,664 | 227,098 | 201,722 | 73,092 | 36,771 | 72,468 | 5,218 | 72,482 | 5,227 |
| $3,000 under $4,000 | 125,426 | 436,830 | 102,692 | 337,208 | 44,342 | 158,962 | 33,965 | 105,335 | 275,380 | 241,827 | 89,901 | 99,647 | 89,734 | 14,829 | 89,734 | 14,829 |
| $4,000 under $5,000 | 124,872 | 564,583 | 111,617 | 470,365 | 38,291 | 173,345 | 32,957 | 120,674 | 255,103 | 227,056 | 110,611 | 223,673 | 109,876 | 35,054 | 109,876 | 35,054 |
| $5,000 under $6,000 | 101,369 | 562,460 | 93,185 | 507,294 | 34,086 | 187,841 | 30,465 | 169,600 | 219,630 | 207,636 | 92,999 | 266,284 | 92,096 | 43,164 | 92,096 | 43,164 |
| $6,000 under $7,000 | 104,772 | 675,471 | 94,623 | 578,415 | 41,746 | 269,753 | 37,210 | 214,541 | 242,073 | 231,390 | 103,834 | 349,149 | 102,936 | 56,630 | 102,936 | 56,630 |
| $7,000 under $8,000 | 99,827 | 744,143 | 95,821 | 698,518 | 61,395 | 458,019 | 58,146 | 419,883 | 299,163 | 294,722 | 97,324 | 372,197 | 96,887 | 61,010 | 96,887 | 61,010 |
| $8,000 under $9,000 | 82,574 | 699,518 | 78,724 | 648,387 | 61,778 | 524,452 | 60,214 | 494,894 | 260,577 | 255,583 | 82,574 | 368,838 | 82,043 | 60,733 | 82,043 | 60,733 |
| $9,000 under $10,000 | 113,776 | 1,077,242 | 103,369 | 948,644 | 83,392 | 790,714 | 76,593 | 698,787 | 401,318 | 385,658 | 113,775 | 589,650 | 113,161 | 99,064 | 113,162 | 99,075 |
| $10,000 under $11,000 | 102,307 | 1,074,736 | 97,370 | 1,004,119 | 74,195 | 780,342 | 71,234 | 734,303 | 311,375 | 308,222 | 102,307 | 655,636 | 101,968 | 113,761 | 101,968 | 113,761 |
| $11,000 under $12,000 | 82,297 | 947,099 | 78,752 | 868,160 | 69,423 | 799,810 | 66,772 | 738,108 | 301,531 | 298,163 | 82,297 | 544,281 | 82,130 | 94,137 | 82,130 | 94,137 |
| $12,000 under $13,000 | 90,912 | 1,135,888 | 86,008 | 1,020,156 | 78,893 | 984,392 | 75,479 | 903,896 | 339,075 | 336,820 | 90,912 | 684,029 | 90,435 | 119,432 | 90,435 | 119,432 |
| $13,000 under $14,000 | 86,640 | 1,168,296 | 85,092 | 1,105,639 | 73,978 | 999,387 | 72,598 | 944,097 | 285,261 | 283,557 | 86,611 | 760,094 | 86,122 | 137,303 | 86,122 | 137,303 |
| $14,000 under $15,000 | 68,229 | 987,601 | 66,254 | 925,145 | 63,515 | 919,729 | 61,874 | 865,379 | 253,650 | 249,193 | 68,229 | 640,053 | 68,123 | 115,557 | 68,123 | 115,557 |
| $15,000 under $20,000 | 216,456 | 3,708,412 | 210,075 | 3,390,752 | 208,183 | 3,566,637 | 202,156 | 3,277,033 | 782,017 | 774,719 | 216,456 | 2,558,555 | 216,280 | 486,588 | 216,280 | 486,588 |
| $20,000 under $25,000 | 74,485 | 1,649,911 | 69,312 | 1,404,267 | 71,902 | 1,592,222 | 67,286 | 1,371,080 | 275,690 | 270,657 | 74,485 | 1,207,708 | 74,414 | 247,767 | 74,414 | 247,767 |
| $25,000 under $30,000 | 26,717 | 716,196 | 23,887 | 561,074 | 26,054 | 698,146 | 23,744 | 559,248 | 103,174 | 99,895 | 26,717 | 541,812 | 26,716 | 119,038 | 26,716 | 119,038 |
| $30,000 under $50,000 | 26,087 | 972,300 | 21,232 | 584,266 | 24,610 | 921,979 | 20,531 | 573,231 | 99,631 | 97,435 | 26,054 | 753,947 | 26,051 | 197,061 | 26,056 | 197,242 |
| $50,000 under $100,000 | 9,822 | 649,663 | 7,243 | 276,129 | 9,157 | 604,079 | 6,890 | 267,260 | 38,292 | 35,923 | 9,795 | 521,263 | 9,778 | 185,188 | 9,779 | 185,574 |
| $100,000 under $200,000 | 1,831 | 239,020 | 1,425 | 76,407 | 1,702 | 222,796 | 1,372 | 74,087 | 7,179 | 6,688 | 1,831 | 198,856 | 1,831 | 89,956 | 1,831 | 90,705 |
| $200,000 under $500,000 | 335 | 92,571 | 274 | 19,964 | 309 | 84,971 | 263 | 18,933 | 1,258 | 1,147 | 335 | 76,848 | 335 | 42,176 | 335 | 42,662 |
| $500,000 under $1,000,000 | 31 | 21,060 | 26 | 2,641 | 29 | 19,812 | 26 | 2,641 | 105 | 89 | 31 | 16,188 | 31 | 10,054 | 31 | 10,542 |
| $1,000,000 or more | 22 | 49,125 | 19 | 1,576 | 20 | 41,278 | 18 | 1,563 | 78 | 58 | 21 | 34,934 | 21 | 23,798 | 22 | 24,873 |
| Returns under $5,000 | 654,223 | 1,540,926 | 562,092 | 1,315,501 | 149,985 | 404,850 | 107,579 | 328,616 | 1,175,969 | 1,050,628 | 273,833 | 360,099 | 272,307 | 55,102 | 272,327 | 55,236 |
| Returns $5,000 under $10,000 | 502,318 | 3,758,834 | 465,722 | 3,381,257 | 282,397 | 2,230,780 | 262,628 | 1,997,705 | 1,422,761 | 1,374,989 | 490,506 | 1,946,119 | 487,123 | 320,601 | 487,124 | 320,612 |
| Returns $10,000 under $15,000 | 430,385 | 5,313,620 | 413,476 | 4,923,219 | 360,004 | 4,483,660 | 347,957 | 4,185,783 | 1,490,892 | 1,475,955 | 430,356 | 3,284,094 | 428,778 | 580,190 | 428,778 | 580,190 |
| Returns $15,000 or more | 355,786 | 8,098,260 | 333,493 | 6,317,075 | 341,966 | 7,751,920 | 322,286 | 6,145,076 | 1,307,424 | 1,286,611 | 355,725 | 5,910,111 | 355,457 | 1,401,627 | 355,464 | 1,404,992 |

Footnotes at end of table.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **IOWA** | | | | | | | | | | | | | | | | |
| Total | 1,054,887 | 9,531,833 | 878,771 | 7,019,503 | 641,959 | 7,721,871 | 528,416 | 5,613,312 | 2,938,804 | 2,770,276 | 630,186 | 5,597,073 | 809,389 | 1,090,213 | 809,424 | 1,091,873 |
| Under $1,000 | 56,046 | -4,403 | 45,096 | 39,462 | 12,564 | -22,849 | 6,436 | 16,948 | 92,685 | 85,898 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 105,000 | 150,680 | 87,333 | 124,652 | 16,335 | 24,218 | 7,548 | 9,778 | 160,189 | 130,079 | (*) | (*) | - | - | - | - |
| $2,000 under $3,000 | 71,458 | 180,007 | 54,947 | 124,840 | 22,486 | 57,400 | 12,977 | 30,572 | 143,293 | 117,784 | 39,090 | 18,973 | 38,059 | 2,638 | 38,059 | 2,638 |
| $3,000 under $4,000 | 60,898 | 211,206 | 45,282 | 145,802 | 18,851 | 65,214 | 11,394 | 30,333 | 115,785 | 97,114 | 46,564 | 52,610 | 46,013 | 7,687 | 46,013 | 7,687 |
| $4,000 under $5,000 | 76,666 | 340,835 | 56,123 | 226,390 | 27,539 | 123,577 | 16,934 | 56,457 | 142,549 | 125,235 | 67,834 | 136,802 | 66,378 | 19,850 | 66,378 | 19,850 |
| $5,000 under $6,000 | 61,460 | 339,503 | 48,466 | 258,192 | 28,019 | 154,233 | 21,081 | 112,787 | 140,733 | 126,924 | 58,570 | 149,300 | 55,492 | 22,752 | 55,492 | 22,752 |
| $6,000 under $7,000 | 79,722 | 517,578 | 68,690 | 421,655 | 42,334 | 276,301 | 37,138 | 212,326 | 197,869 | 190,365 | 76,277 | 254,444 | 70,953 | 39,762 | 70,953 | 39,762 |
| $7,000 under $8,000 | 52,999 | 392,922 | 45,977 | 314,628 | 37,542 | 278,401 | 31,811 | 209,677 | 174,370 | 170,177 | 52,485 | 185,362 | 49,659 | 28,557 | 49,659 | 28,557 |
| $8,000 under $9,000 | 56,034 | 472,528 | 49,356 | 399,451 | 38,714 | 328,464 | 34,776 | 279,966 | 152,756 | 142,700 | 55,755 | 265,333 | 54,538 | 43,104 | 54,538 | 43,104 |
| $9,000 under $10,000 | 51,600 | 488,132 | 44,511 | 380,940 | 43,802 | 415,149 | 37,416 | 321,385 | 174,141 | 167,501 | 50,970 | 263,112 | 50,056 | 42,174 | 50,056 | 42,174 |
| $10,000 under $11,000 | 52,622 | 552,266 | 46,297 | 441,527 | 46,084 | 484,079 | 40,790 | 389,032 | 177,683 | 173,494 | 52,622 | 314,385 | 51,684 | 51,365 | 51,684 | 51,365 |
| $11,000 under $12,000 | 40,463 | 464,422 | 37,827 | 404,921 | 35,947 | 412,746 | 33,799 | 361,369 | 163,088 | 162,437 | 40,463 | 261,238 | 39,833 | 43,316 | 39,833 | 43,316 |
| $12,000 under $13,000 | 49,051 | 611,577 | 44,841 | 519,131 | 43,306 | 539,828 | 39,584 | 459,994 | 186,087 | 183,434 | 48,311 | 359,553 | 47,747 | 60,623 | 47,747 | 60,623 |
| $13,000 under $14,000 | 39,973 | 539,370 | 36,270 | 436,051 | 35,540 | 479,910 | 32,489 | 391,329 | 144,199 | 143,529 | 39,973 | 332,325 | 39,402 | 56,968 | 39,402 | 56,968 |
| $14,000 under $15,000 | 35,121 | 508,766 | 31,467 | 431,028 | 34,042 | 493,325 | 30,563 | 418,733 | 138,273 | 137,393 | 35,121 | 317,996 | 34,850 | 54,871 | 34,850 | 54,871 |
| $15,000 under $20,000 | 100,684 | 1,716,120 | 87,901 | 1,329,374 | 96,233 | 1,642,028 | 86,261 | 1,306,272 | 386,194 | 376,585 | 100,684 | 1,141,709 | 100,023 | 208,757 | 100,023 | 208,757 |
| $20,000 under $25,000 | 33,418 | 737,103 | 26,671 | 491,609 | 32,368 | 713,963 | 26,256 | 484,454 | 128,309 | 124,234 | 33,418 | 530,207 | 33,121 | 104,092 | 33,121 | 104,092 |
| $25,000 under $30,000 | 13,213 | 361,867 | 9,196 | 177,814 | 12,349 | 338,051 | 8,853 | 175,580 | 50,512 | 48,463 | 13,212 | 268,057 | 13,211 | 58,148 | 13,212 | 58,173 |
| $30,000 under $50,000 | 12,750 | 475,873 | 8,586 | 204,672 | 12,466 | 466,168 | 8,497 | 202,496 | 47,900 | 46,008 | 12,750 | 361,584 | 12,680 | 89,949 | 12,713 | 90,061 |
| $50,000 under $100,000 | 4,836 | 316,958 | 3,271 | 109,042 | 4,625 | 303,287 | 3,171 | 106,353 | 18,923 | 17,939 | 4,835 | 254,273 | 4,818 | 88,706 | 4,818 | 88,821 |
| $100,000 under $200,000 | 731 | 93,595 | 550 | 30,447 | 681 | 86,794 | 533 | 30,083 | 2,764 | 2,542 | 731 | 77,602 | 730 | 35,036 | 730 | 35,230 |
| $200,000 under $500,000 | 122 | 33,947 | 97 | 6,829 | 113 | 31,278 | 94 | 6,408 | 444 | 389 | 122 | 27,179 | 122 | 15,009 | 122 | 15,240 |
| $500,000 under $1,000,000 | 15 | 9,450 | 11 | 663 | 14 | 8,776 | 10 | 598 | 46 | 40 | 15 | 8,279 | 15 | 5,319 | 15 | 5,492 |
| $1,000,000 or more | 5 | 21,530 | 5 | 382 | 5 | 21,530 | 5 | 382 | 12 | 12 | 5 | 16,699 | 5 | 11,532 | 5 | 12,343 |
| Returns under $5,000 | 370,068 | 878,325 | 288,781 | 661,146 | 97,775 | 247,560 | 55,289 | 144,089 | 654,501 | 556,110 | 153,867 | 208,438 | 150,450 | 30,174 | 150,451 | 30,175 |
| Returns $5,000 under $10,000 | 301,815 | 2,210,664 | 257,000 | 1,774,866 | 190,411 | 1,452,547 | 162,222 | 1,136,141 | 839,869 | 797,667 | 294,057 | 1,117,549 | 280,698 | 176,349 | 280,698 | 176,349 |
| Returns $10,000 under $15,000 | 217,230 | 2,676,401 | 196,702 | 2,232,659 | 194,919 | 2,409,888 | 177,225 | 2,020,456 | 809,330 | 800,287 | 216,490 | 1,585,496 | 213,516 | 267,142 | 213,516 | 267,142 |
| Returns $15,000 or more | 165,774 | 3,766,443 | 136,288 | 2,350,833 | 158,854 | 3,611,875 | 133,680 | 2,312,626 | 635,104 | 616,212 | 165,772 | 2,685,590 | 164,725 | 616,548 | 164,759 | 618,208 |
| **KANSAS** | | | | | | | | | | | | | | | | |
| Total | 828,237 | 7,546,105 | 700,261 | 5,783,156 | 516,496 | 6,249,860 | 433,946 | 4,813,265 | 2,298,370 | 2,148,071 | 633,792 | 4,441,373 | 623,889 | 896,510 | 623,924 | 898,184 |
| Under $1,000 | 66,817 | 11,510 | 55,927 | 35,831 | 8,762 | -19,981 | 1,869 | 5,770 | 92,898 | 85,515 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 77,560 | 110,071 | 63,704 | 90,453 | 12,321 | 18,272 | 8,232 | 11,618 | 118,054 | 102,972 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 50,621 | 125,692 | 42,315 | 100,153 | 13,670 | 33,349 | 10,044 | 22,138 | 90,759 | 75,276 | 31,089 | 15,125 | 30,360 | 2,112 | 30,360 | 2,112 |
| $3,000 under $4,000 | 47,675 | 169,198 | 29,216 | 93,334 | 19,376 | 68,482 | 7,808 | 21,632 | 108,526 | 80,406 | 30,440 | 39,041 | 29,997 | 5,623 | 29,997 | 5,623 |
| $4,000 under $5,000 | 57,972 | 263,206 | 46,485 | 197,539 | 19,636 | 88,725 | 16,305 | 63,617 | 129,836 | 109,878 | 48,800 | 93,835 | 47,511 | 13,897 | 47,511 | 13,897 |
| $5,000 under $6,000 | 55,678 | 309,627 | 42,634 | 225,077 | 29,690 | 166,914 | 21,083 | 110,792 | 137,746 | 120,522 | 55,146 | 128,540 | 52,648 | 19,361 | 52,651 | 19,370 |
| $6,000 under $7,000 | 53,989 | 351,187 | 46,424 | 276,043 | 41,327 | 268,317 | 34,920 | 207,342 | 163,102 | 150,598 | 53,015 | 147,263 | 51,731 | 22,513 | 51,731 | 22,513 |
| $7,000 under $8,000 | 42,233 | 316,099 | 37,020 | 264,599 | 33,281 | 249,400 | 28,311 | 200,951 | 145,311 | 143,112 | 37,874 | 146,074 | 37,306 | 22,878 | 37,306 | 22,878 |
| $8,000 under $9,000 | 46,152 | 389,959 | 41,518 | 348,210 | 34,938 | 294,955 | 30,499 | 258,556 | 150,195 | 144,803 | 46,151 | 206,044 | 45,589 | 33,888 | 45,589 | 33,888 |
| $9,000 under $10,000 | 34,334 | 323,799 | 31,742 | 273,026 | 31,464 | 297,200 | 29,059 | 251,635 | 114,863 | 112,055 | 34,318 | 183,457 | 33,736 | 29,475 | 33,736 | 29,475 |
| $10,000 under $11,000 | 31,357 | 329,461 | 27,892 | 284,867 | 29,862 | 313,377 | 26,397 | 270,524 | 112,573 | 109,792 | 31,357 | 180,105 | 31,356 | 29,261 | 31,356 | 29,261 |
| $11,000 under $12,000 | 30,581 | 351,407 | 28,300 | 302,849 | 27,387 | 315,328 | 25,106 | 277,753 | 99,561 | 97,880 | 30,578 | 212,154 | 30,320 | 35,645 | 30,320 | 35,645 |
| $12,000 under $13,000 | 43,085 | 537,224 | 40,273 | 474,340 | 38,981 | 486,750 | 37,467 | 440,789 | 157,160 | 154,546 | 43,085 | 318,500 | 42,899 | 54,499 | 42,899 | 54,499 |
| $13,000 under $14,000 | 35,225 | 474,737 | 33,102 | 410,728 | 31,575 | 425,747 | 29,922 | 381,819 | 126,516 | 124,191 | 35,225 | 292,438 | 34,820 | 50,603 | 34,821 | 50,611 |
| $14,000 under $15,000 | 21,981 | 320,044 | 19,796 | 266,920 | 20,110 | 292,104 | 18,860 | 252,952 | 66,606 | 65,892 | 21,981 | 211,455 | 21,716 | 37,610 | 21,716 | 37,610 |
| $15,000 under $20,000 | 75,761 | 1,290,409 | 68,118 | 1,061,450 | 69,618 | 1,185,484 | 63,370 | 988,437 | 272,717 | 265,389 | 75,761 | 866,078 | 75,145 | 160,242 | 75,159 | 160,269 |
| $20,000 under $25,000 | 26,031 | 572,326 | 22,417 | 446,277 | 25,475 | 560,420 | 22,262 | 443,787 | 95,439 | 94,759 | 26,031 | 405,538 | 25,861 | 80,566 | 25,861 | 80,566 |
| $25,000 under $30,000 | 11,118 | 303,412 | 8,316 | 175,989 | 10,452 | 285,057 | 8,131 | 171,881 | 41,760 | 39,823 | 10,873 | 215,272 | 10,868 | 46,229 | 10,868 | 46,241 |
| $30,000 under $50,000 | 14,525 | 539,245 | 11,016 | 282,315 | 13,304 | 492,256 | 10,388 | 261,226 | 53,074 | 50,328 | 14,522 | 416,056 | 14,485 | 107,717 | 14,489 | 107,856 |
| $50,000 under $100,000 | 4,689 | 309,040 | 3,411 | 134,675 | 4,502 | 296,459 | 3,305 | 132,528 | 18,545 | 17,509 | 4,685 | 243,472 | 4,680 | 83,864 | 4,682 | 84,075 |
| $100,000 under $200,000 | 697 | 88,764 | 511 | 29,010 | 635 | 80,617 | 496 | 28,539 | 2,573 | 2,332 | 697 | 72,269 | 697 | 32,162 | 697 | 32,334 |
| $200,000 under $500,000 | 134 | 38,208 | 107 | 7,415 | 113 | 32,501 | 98 | 6,933 | 476 | 423 | 133 | 30,541 | 133 | 16,570 | 134 | 17,002 |
| $500,000 under $1,000,000 | 16 | 11,122 | 13 | 777 | 11 | 7,769 | 10 | 766 | 51 | 47 | 16 | 9,373 | 16 | 6,106 | 16 | 6,395 |
| $1,000,000 or more | 6 | 10,358 | 4 | 1,280 | 6 | 10,358 | 4 | 1,280 | 29 | 23 | 6 | 8,611 | 6 | 5,670 | 6 | 5,824 |
| Returns under $5,000 | 300,645 | 679,676 | 237,647 | 517,309 | 73,765 | 188,847 | 44,258 | 124,775 | 540,073 | 454,047 | 112,338 | 148,131 | 109,877 | 21,651 | 109,887 | 21,873 |
| Returns $5,000 under $10,000 | 232,386 | 1,690,672 | 199,338 | 1,386,954 | 170,700 | 1,276,786 | 143,872 | 1,029,277 | 711,217 | 671,090 | 226,504 | 811,378 | 221,010 | 128,114 | 221,013 | 128,124 |
| Returns $10,000 under $15,000 | 162,229 | 2,012,873 | 149,363 | 1,739,705 | 147,915 | 1,833,305 | 137,752 | 1,623,837 | 562,416 | 552,301 | 162,226 | 1,214,653 | 161,111 | 207,618 | 161,112 | 207,626 |
| Returns $15,000 or more | 132,977 | 3,162,884 | 113,913 | 2,139,188 | 124,116 | 2,950,921 | 108,064 | 2,035,377 | 484,664 | 470,633 | 132,724 | 2,267,210 | 131,891 | 539,127 | 131,912 | 540,561 |

Footnotes at end of table.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions other than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **KENTUCKY** | | | | | | | | | | | | | | | | |
| Total | 1,091,521 | 9,368,362 | 989,737 | 7,891,716 | 674,054 | 7,565,526 | 614,716 | 6,398,598 | 2,997,947 | 2,898,308 | 867,144 | 5,444,564 | 860,082 | 1,094,924 | 860,114 | 1,096,370 |
| Under $1,000 | 94,264 | 31,482 | 78,157 | 58,566 | 12,166 | -9,663 | 7,102 | 8,343 | 139,592 | 124,858 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 63,910 | 95,162 | 47,307 | 70,417 | 18,160 | 27,122 | 8,837 | 13,453 | 111,997 | 98,628 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 81,589 | 204,380 | 71,505 | 171,154 | 24,414 | 60,983 | 18,524 | 43,865 | 161,430 | 153,441 | 49,614 | 23,259 | 49,363 | 3,306 | 49,363 | 3,306 |
| $3,000 under $4,000 | 64,255 | 228,514 | 56,286 | 192,139 | 21,327 | 76,006 | 15,226 | 49,267 | 122,361 | 112,256 | 53,463 | 67,080 | 52,422 | 9,903 | 52,422 | 9,903 |
| $4,000 under $5,000 | 93,218 | 412,763 | 83,891 | 360,438 | 38,899 | 174,666 | 35,092 | 152,739 | 197,878 | 191,212 | 80,926 | 160,198 | 80,491 | 24,848 | 80,491 | 24,848 |
| $5,000 under $6,000 | 86,761 | 480,364 | 83,761 | 440,715 | 49,150 | 271,632 | 46,508 | 243,434 | 214,970 | 203,006 | 79,549 | 207,259 | 79,221 | 32,811 | 79,221 | 32,811 |
| $6,000 under $7,000 | 66,724 | 437,479 | 59,132 | 384,502 | 42,068 | 277,030 | 36,853 | 249,281 | 198,575 | 193,739 | 64,073 | 195,714 | 60,542 | 30,830 | 60,542 | 30,830 |
| $7,000 under $8,000 | 60,549 | 452,574 | 58,870 | 431,159 | 48,903 | 364,000 | 48,083 | 350,370 | 179,487 | 178,483 | 59,941 | 233,351 | 59,941 | 37,568 | 59,941 | 37,568 |
| $8,000 under $9,000 | 71,237 | 603,468 | 66,847 | 541,418 | 48,026 | 410,690 | 45,928 | 381,851 | 222,381 | 216,293 | 71,237 | 323,704 | 70,776 | 53,967 | 70,776 | 53,967 |
| $9,000 under $10,000 | 55,839 | 530,379 | 55,030 | 508,204 | 43,229 | 413,212 | 42,780 | 398,232 | 164,550 | 162,977 | 55,839 | 311,947 | 55,762 | 52,751 | 55,762 | 52,751 |
| $10,000 under $11,000 | 49,966 | 525,488 | 48,586 | 473,509 | 43,008 | 452,233 | 41,992 | 413,404 | 191,343 | 187,576 | 49,050 | 285,872 | 48,792 | 48,360 | 48,792 | 48,360 |
| $11,000 under $12,000 | 57,915 | 663,393 | 52,661 | 572,722 | 54,482 | 624,378 | 51,455 | 558,245 | 200,786 | 198,120 | 57,915 | 390,566 | 57,733 | 66,121 | 57,733 | 66,121 |
| $12,000 under $13,000 | 44,529 | 556,839 | 43,024 | 520,710 | 42,302 | 528,894 | 40,903 | 494,852 | 164,575 | 164,469 | 44,528 | 334,181 | 44,238 | 57,732 | 44,238 | 57,732 |
| $13,000 under $14,000 | 30,090 | 404,765 | 29,100 | 375,381 | 27,711 | 373,017 | 27,086 | 349,404 | 108,652 | 107,371 | 30,090 | 247,788 | 30,014 | 43,588 | 30,014 | 43,588 |
| $14,000 under $15,000 | 30,585 | 443,165 | 29,799 | 417,515 | 27,858 | 404,295 | 27,254 | 387,128 | 109,237 | 108,824 | 30,585 | 285,758 | 30,584 | 52,069 | 30,584 | 52,069 |
| $15,000 under $20,000 | 82,989 | 1,402,587 | 78,539 | 1,248,492 | 78,962 | 1,335,366 | 75,736 | 1,215,584 | 298,976 | 293,475 | 82,989 | 938,226 | 82,917 | 176,067 | 82,917 | 176,071 |
| $20,000 under $25,000 | 26,855 | 594,327 | 22,684 | 455,602 | 24,363 | 539,098 | 21,414 | 431,870 | 96,187 | 92,791 | 26,855 | 423,908 | 26,854 | 87,338 | 26,854 | 87,338 |
| $25,000 under $30,000 | 12,479 | 340,883 | 10,618 | 247,758 | 11,872 | 324,731 | 10,301 | 243,119 | 46,254 | 45,057 | 12,479 | 254,218 | 12,450 | 56,850 | 12,464 | 56,857 |
| $30,000 under $50,000 | 11,782 | 447,775 | 9,436 | 241,032 | 11,557 | 439,317 | 9,352 | 239,996 | 44,999 | 43,451 | 11,777 | 345,483 | 11,762 | 90,194 | 11,762 | 90,199 |
| $50,000 under $100,000 | 4,918 | 322,633 | 3,696 | 135,022 | 4,604 | 302,054 | 3,517 | 129,717 | 19,645 | 18,520 | 4,917 | 257,825 | 4,903 | 90,596 | 4,904 | 90,652 |
| $100,000 under $200,000 | 869 | 112,257 | 648 | 34,680 | 811 | 104,986 | 624 | 34,067 | 3,347 | 3,118 | 869 | 93,678 | 869 | 42,199 | 869 | 42,409 |
| $200,000 under $500,000 | 171 | 48,095 | 138 | 8,901 | 158 | 43,991 | 128 | 8,707 | 627 | 557 | 171 | 40,470 | 171 | 22,304 | 171 | 22,522 |
| $500,000 under $1,000,000 | 19 | 13,330 | 14 | 969 | 16 | 11,228 | 13 | 958 | 66 | 55 | 18 | 10,472 | 18 | 6,437 | 19 | 6,621 |
| $1,000,000 or more | 8 | 16,260 | 8 | 712 | 8 | 16,260 | 8 | 712 | 32 | 31 | 8 | 13,501 | 8 | 9,069 | 8 | 9,767 |
| Returns under $5,000 | 397,236 | 972,301 | 337,146 | 852,714 | 114,966 | 329,114 | 84,781 | 267,667 | 733,258 | 680,395 | 184,254 | 250,644 | 182,527 | 38,073 | 182,543 | 38,136 |
| Returns $5,000 under $10,000 | 341,110 | 2,504,265 | 323,640 | 2,305,998 | 231,376 | 1,736,563 | 220,152 | 1,623,168 | 979,963 | 954,498 | 330,639 | 1,271,975 | 326,242 | 207,928 | 326,242 | 207,928 |
| Returns $10,000 under $15,000 | 213,085 | 2,593,650 | 203,170 | 2,359,836 | 195,361 | 2,382,816 | 188,690 | 2,203,034 | 774,593 | 766,360 | 212,168 | 1,544,165 | 211,361 | 267,870 | 211,361 | 267,870 |
| Returns $15,000 or more | 140,090 | 3,298,146 | 125,781 | 2,373,167 | 132,351 | 3,117,031 | 121,093 | 2,304,731 | 510,133 | 497,055 | 140,083 | 2,377,781 | 139,952 | 581,053 | 139,968 | 582,436 |
| **LOUISIANA** | | | | | | | | | | | | | | | | |
| Total | 1,132,125 | 9,923,839 | 1,048,186 | 8,364,348 | 707,577 | 8,024,125 | 655,705 | 6,796,146 | 3,281,311 | 3,187,742 | 881,544 | 5,602,628 | 868,554 | 1,158,817 | 868,633 | 1,161,013 |
| Under $1,000 | 70,170 | -12,936 | 62,845 | 42,487 | 13,997 | -36,054 | 9,718 | 14,048 | 122,882 | 117,974 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 97,382 | 139,833 | 89,022 | 127,561 | 15,387 | 21,943 | (*) | (*) | 141,670 | 138,910 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 67,855 | 168,383 | 63,862 | 148,915 | 16,233 | 41,533 | 12,973 | 31,011 | 120,553 | 114,350 | 36,605 | 15,998 | 36,605 | 2,266 | 36,605 | 2,266 |
| $3,000 under $4,000 | 106,865 | 370,791 | 93,103 | 326,569 | 42,761 | 152,054 | 37,753 | 137,759 | 296,023 | 283,582 | 69,198 | 70,630 | 62,957 | 9,728 | 62,957 | 9,728 |
| $4,000 under $5,000 | 72,322 | 319,560 | 67,921 | 294,153 | 42,819 | 190,581 | 40,992 | 178,433 | 177,282 | 167,918 | 63,767 | 86,936 | 63,353 | 12,654 | 63,353 | 12,654 |
| $5,000 under $6,000 | 88,656 | 482,165 | 82,301 | 453,959 | 42,071 | 230,756 | 37,969 | 210,782 | 217,088 | 206,881 | 83,408 | 207,740 | 80,975 | 32,850 | 80,975 | 32,850 |
| $6,000 under $7,000 | 68,599 | 446,936 | 59,870 | 383,702 | 53,593 | 348,413 | 46,938 | 297,391 | 217,580 | 210,138 | 65,873 | 187,419 | 65,181 | 28,864 | 65,181 | 28,864 |
| $7,000 under $8,000 | 60,816 | 452,826 | 58,485 | 420,387 | 47,705 | 356,361 | 45,873 | 327,070 | 184,843 | 179,122 | 60,643 | 207,187 | 58,650 | 31,686 | 58,653 | 31,700 |
| $8,000 under $9,000 | 69,282 | 588,494 | 65,382 | 521,216 | 46,139 | 392,940 | 42,484 | 348,167 | 214,177 | 207,689 | 69,150 | 315,287 | 69,150 | 52,854 | 69,153 | 52,856 |
| $9,000 under $10,000 | 64,903 | 614,446 | 63,608 | 590,062 | 52,359 | 498,557 | 51,309 | 489,384 | 213,198 | 208,967 | 64,903 | 338,069 | 64,902 | 57,291 | 64,902 | 57,291 |
| $10,000 under $11,000 | 46,723 | 489,882 | 44,744 | 452,400 | 40,394 | 424,408 | 39,312 | 400,302 | 176,927 | 176,592 | 45,826 | 261,367 | 45,717 | 44,055 | 45,717 | 44,055 |
| $11,000 under $12,000 | 54,982 | 632,666 | 51,877 | 593,379 | 51,034 | 587,932 | 49,073 | 560,893 | 214,602 | 211,245 | 54,981 | 344,016 | 54,705 | 58,106 | 54,706 | 58,177 |
| $12,000 under $13,000 | 39,147 | 492,463 | 36,382 | 453,417 | 36,292 | 456,490 | 35,319 | 439,891 | 152,877 | 149,124 | 39,147 | 280,781 | 39,147 | 48,785 | 39,147 | 48,785 |
| $13,000 under $14,000 | 37,836 | 507,574 | 37,034 | 476,575 | 33,697 | 452,449 | 32,895 | 428,481 | 139,912 | 137,952 | 37,836 | 305,240 | 37,572 | 53,500 | 37,572 | 53,500 |
| $14,000 under $15,000 | 33,117 | 478,501 | 31,969 | 441,504 | 29,451 | 425,552 | 28,384 | 389,880 | 118,763 | 118,093 | 33,116 | 304,221 | 33,035 | 55,399 | 33,035 | 55,399 |
| $15,000 under $20,000 | 87,022 | 1,485,114 | 81,764 | 1,314,631 | 80,807 | 1,381,185 | 77,100 | 1,251,198 | 313,941 | 308,965 | 87,018 | 984,968 | 87,011 | 185,847 | 87,012 | 185,853 |
| $20,000 under $25,000 | 30,369 | 672,920 | 29,173 | 573,801 | 29,832 | 660,801 | 28,639 | 570,068 | 120,002 | 117,630 | 30,285 | 472,492 | 29,935 | 94,226 | 29,941 | 94,235 |
| $25,000 under $30,000 | 14,715 | 399,926 | 12,814 | 277,965 | 13,948 | 378,452 | 12,319 | 265,599 | 54,677 | 52,891 | 14,488 | 291,763 | 14,378 | 64,329 | 14,379 | 64,331 |
| $30,000 under $50,000 | 13,367 | 494,532 | 10,155 | 229,779 | 11,896 | 441,698 | 8,912 | 208,332 | 51,161 | 48,361 | 13,367 | 377,962 | 13,347 | 98,292 | 13,350 | 98,348 |
| $50,000 under $100,000 | 6,437 | 421,793 | 4,678 | 172,581 | 5,760 | 376,481 | 4,318 | 163,964 | 26,959 | 25,685 | 6,390 | 326,554 | 6,392 | 114,814 | 6,397 | 115,178 |
| $100,000 under $200,000 | 1,279 | 165,174 | 983 | 53,703 | 1,157 | 149,476 | 911 | 50,703 | 5,126 | 4,735 | 1,278 | 132,805 | 1,278 | 59,769 | 1,279 | 60,053 |
| $200,000 under $500,000 | 240 | 67,782 | 183 | 12,562 | 211 | 58,406 | 169 | 12,207 | 924 | 817 | 239 | 53,094 | 238 | 29,308 | 239 | 29,698 |
| $500,000 under $1,000,000 | 27 | 18,394 | 20 | 1,888 | 23 | 15,761 | 19 | 1,867 | 92 | 76 | 26 | 14,197 | 26 | 8,808 | 27 | 9,022 |
| $1,000,000 or more | 14 | 26,618 | 11 | 1,152 | 11 | 17,950 | 10 | 902 | 52 | 45 | 14 | 22,711 | 14 | 15,219 | 14 | 15,802 |
| Returns under $5,000 | 414,594 | 985,631 | 376,753 | 939,685 | 131,197 | 370,055 | 113,752 | 379,064 | 858,410 | 822,734 | 173,556 | 174,754 | 166,901 | 24,817 | 166,954 | 25,016 |
| Returns $5,000 under $10,000 | 352,256 | 2,584,868 | 329,646 | 2,369,326 | 241,867 | 1,827,027 | 224,573 | 1,672,794 | 1,046,886 | 1,012,797 | 343,977 | 1,255,702 | 338,858 | 203,545 | 338,864 | 203,561 |
| Returns $10,000 under $15,000 | 211,805 | 2,601,085 | 202,006 | 2,417,275 | 190,868 | 2,346,832 | 184,983 | 2,219,448 | 803,081 | 793,006 | 210,906 | 1,495,626 | 210,176 | 259,845 | 210,177 | 259,916 |
| Returns $15,000 or more | 153,470 | 3,752,255 | 139,781 | 2,638,062 | 143,645 | 3,480,210 | 132,397 | 2,524,839 | 572,934 | 559,205 | 153,105 | 2,676,546 | 152,619 | 670,611 | 152,638 | 672,520 |

Footnotes at end of table.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **MAINE** | | | | | | | | | | | | | | | | |
| Total | 371,129 | 2,910,251 | 334,348 | 2,404,844 | 211,889 | 2,267,522 | 195,121 | 1,917,448 | 1,060,159 | 1,008,597 | 288,402 | 1,568,429 | 284,964 | 299,121 | 284,966 | 299,272 |
| Under $1,000 | 28,661 | 3,565 | 26,444 | 17,377 | 2,333 | -8,962 | 1,221 | 5,230 | 39,170 | 38,804 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 30,599 | 46,278 | 24,052 | 36,580 | 5,939 | 10,093 | 8,719 | 11,937 | 52,450 | 42,098 | - | - | - | - | - | - |
| $2,000 under $3,000 | 24,059 | 58,408 | 22,804 | 49,828 | 4,752 | 11,588 | | | 45,109 | 40,401 | 15,111 | 6,081 | 14,991 | 847 | 14,991 | 847 |
| $3,000 under $4,000 | 30,926 | 109,829 | 26,570 | 92,234 | 7,170 | 25,109 | 6,062 | 20,429 | 62,689 | 59,124 | 23,626 | 31,574 | 23,482 | 4,739 | 23,482 | 4,739 |
| $4,000 under $5,000 | 33,658 | 145,522 | 32,446 | 138,804 | 7,851 | 34,627 | 6,833 | 28,694 | 62,444 | 60,910 | 30,164 | 61,229 | 29,920 | 9,670 | 29,920 | 9,670 |
| $5,000 under $6,000 | 29,086 | 162,594 | 27,999 | 147,940 | 16,823 | 93,354 | 16,372 | 85,230 | 76,883 | 71,644 | 26,292 | 68,486 | 23,842 | 9,088 | 23,842 | 9,088 |
| $6,000 under $7,000 | 22,666 | 144,212 | 14,747 | 86,261 | 17,090 | 107,385 | 14,252 | 83,059 | 76,626 | 62,044 | 22,073 | 52,139 | 21,952 | 7,628 | 21,952 | 7,628 |
| $7,000 under $8,000 | 20,458 | 154,515 | 19,275 | 125,789 | 13,328 | 101,458 | 12,356 | 90,185 | 64,341 | 61,663 | 20,458 | 75,795 | 20,203 | 12,391 | 20,203 | 12,391 |
| $8,000 under $9,000 | 18,906 | 162,396 | 17,776 | 151,533 | 16,454 | 141,794 | 15,437 | 133,428 | 96,596 | 95,991 | 18,906 | 62,628 | 18,906 | 9,793 | 18,906 | 9,793 |
| $9,000 under $10,000 | 32,351 | 305,821 | 32,082 | 286,088 | 28,804 | 271,310 | 28,548 | 251,288 | 117,184 | 116,958 | 32,095 | 163,380 | 32,095 | 26,413 | 32,095 | 26,413 |
| $10,000 under $11,000 | 16,282 | 172,016 | 15,099 | 157,180 | 13,303 | 140,930 | 13,141 | 136,882 | 57,596 | 56,575 | 16,282 | 95,366 | 16,183 | 16,203 | 16,183 | 16,203 |
| $11,000 under $12,000 | 13,703 | 158,257 | 13,275 | 153,600 | 13,437 | 155,122 | 13,009 | 150,417 | 48,796 | 48,598 | 13,703 | 93,657 | 13,699 | 15,892 | 13,699 | 15,892 |
| $12,000 under $13,000 | 17,001 | 211,216 | 16,575 | 195,645 | 16,903 | 210,017 | 16,575 | 195,645 | 66,546 | 66,546 | 17,001 | 122,463 | 17,001 | 20,919 | 17,001 | 20,919 |
| $13,000 under $14,000 | 8,971 | 120,562 | 6,748 | 83,508 | 7,156 | 96,185 | 5,841 | 71,408 | 31,436 | 29,219 | 8,971 | 74,319 | 8,971 | 13,212 | 8,971 | 13,212 |
| $14,000 under $15,000 | 9,276 | 133,429 | 9,051 | 130,706 | 8,369 | 120,564 | 8,144 | 117,840 | 31,603 | 31,284 | 9,276 | 85,482 | 9,276 | 15,405 | 9,276 | 15,405 |
| $15,000 under $20,000 | 18,967 | 322,124 | 17,039 | 264,544 | 18,133 | 308,813 | 16,720 | 259,535 | 69,411 | 67,809 | 18,967 | 215,503 | 18,966 | 39,959 | 18,966 | 39,959 |
| $20,000 under $25,000 | 7,210 | 156,006 | 6,146 | 117,219 | 6,629 | 143,239 | 5,898 | 111,969 | 26,206 | 25,134 | 7,210 | 107,585 | 7,210 | 21,682 | 7,210 | 21,682 |
| $25,000 under $30,000 | 2,831 | 76,898 | 2,223 | 50,231 | 2,421 | 66,059 | 2,056 | 46,643 | 11,218 | 11,132 | 2,750 | 55,568 | 2,750 | 12,569 | 2,750 | 12,569 |
| $30,000 under $50,000 | 3,896 | 142,932 | 2,865 | 80,036 | 3,522 | 126,830 | 2,865 | 80,036 | 17,065 | 16,338 | 3,896 | 98,815 | 3,896 | 24,780 | 3,896 | 24,780 |
| $50,000 under $100,000 | 1,398 | 87,266 | 986 | 32,739 | 1,267 | 78,897 | 927 | 30,598 | 5,864 | 5,506 | 1,398 | 70,320 | 1,398 | 24,292 | 1,398 | 24,307 |
| $100,000 under $200,000 | 183 | 24,100 | 120 | 5,661 | 168 | 22,104 | 120 | 5,661 | 784 | 706 | 183 | 19,414 | 183 | 8,840 | 183 | 8,866 |
| $200,000 under $500,000 | 36 | 9,538 | 24 | 1,219 | 33 | 8,838 | 23 | 1,214 | 121 | 95 | 35 | 6,503 | 35 | 3,542 | 36 | 3,632 |
| $500,000 under $1,000,000 | 5 | 2,765 | 2 | 120 | 4 | 2,168 | 2 | 120 | 21 | 18 | 5 | 2,120 | 5 | 1,256 | 5 | 1,275 |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Returns under $5,000 | 147,903 | 363,602 | 132,316 | 334,823 | 28,045 | 72,454 | 22,835 | 66,290 | 261,862 | 241,337 | 68,901 | 98,884 | 68,393 | 15,256 | 68,394 | 15,257 |
| Returns $5,000 under $10,000 | 123,467 | 929,539 | 111,879 | 797,612 | 92,499 | 715,301 | 86,965 | 643,190 | 431,630 | 408,300 | 119,824 | 422,429 | 116,998 | 65,313 | 116,998 | 65,313 |
| Returns $10,000 under $15,000 | 65,233 | 795,480 | 60,748 | 720,639 | 59,168 | 722,817 | 56,710 | 672,193 | 235,977 | 232,222 | 65,233 | 471,287 | 65,130 | 81,631 | 65,130 | 81,631 |
| Returns $15,000 or more | 34,526 | 821,629 | 29,405 | 551,770 | 32,177 | 756,948 | 28,611 | 535,777 | 130,690 | 126,738 | 34,444 | 575,829 | 34,443 | 136,920 | 34,444 | 137,071 |
| **MARYLAND** | | | | | | | | | | | | | | | | |
| Total | 1,609,345 | 17,427,850 | 1,482,796 | 15,023,713 | 860,183 | 13,339,752 | 794,880 | 11,543,092 | 4,211,789 | 4,029,168 | 1,325,069 | 10,830,650 | 1,317,731 | 2,289,950 | 1,317,787 | 2,293,531 |
| Uner $1,000 | 110,170 | -9,175 | 105,814 | 70,921 | 8,971 | -54,522 | 5,237 | 10,610 | 133,815 | 128,022 | (*) | (*) | (*) | (*) | 2,007 | 311 |
| $1,000 under $2,000 | 109,337 | 166,896 | 103,560 | 146,488 | 3,761 | 4,871 | (*) | (*) | 132,228 | 120,527 | 63,392 | 30,844 | 62,771 | 4,322 | 62,771 | 4,322 |
| $2,000 under $3,000 | 106,588 | 264,961 | 86,575 | 214,508 | 20,770 | 50,305 | 12,914 | 28,288 | 203,676 | 179,488 | | | | | | |
| $3,000 under $4,000 | 78,392 | 273,845 | 66,955 | 216,236 | 11,044 | 39,122 | 6,217 | 16,292 | 125,028 | 108,032 | 69,452 | 83,514 | 67,480 | 12,381 | 67,481 | 12,395 |
| $4,000 under $5,000 | 83,887 | 378,538 | 74,358 | 319,559 | 24,990 | 117,313 | 18,056 | 73,151 | 168,423 | 152,019 | 76,982 | 143,758 | 72,775 | 22,150 | 72,775 | 22,150 |
| $5,000 under $6,000 | 90,975 | 498,470 | 78,589 | 419,331 | 31,042 | 168,650 | 25,342 | 133,326 | 190,684 | 176,015 | 88,643 | 227,146 | 88,442 | 36,233 | 88,442 | 36,233 |
| $6,000 under $7,000 | 80,877 | 525,909 | 69,456 | 430,763 | 33,154 | 218,055 | 26,203 | 155,499 | 179,535 | 155,776 | 78,458 | 275,556 | 78,458 | 44,688 | 78,458 | 44,688 |
| $7,000 under $8,000 | 75,369 | 563,232 | 70,605 | 497,023 | 33,570 | 252,407 | 30,808 | 207,796 | 197,293 | 189,142 | 75,369 | 304,503 | 75,198 | 50,194 | 75,198 | 50,194 |
| $8,000 under $9,000 | 109,641 | 932,607 | 100,123 | 806,490 | 58,971 | 501,109 | 58,415 | 453,602 | 302,538 | 288,735 | 109,210 | 518,343 | 109,210 | 88,619 | 109,211 | 88,625 |
| $9,000 under $10,000 | 70,803 | 670,495 | 69,392 | 649,937 | 48,754 | 461,983 | 48,222 | 452,994 | 220,596 | 219,902 | 68,663 | 380,475 | 68,663 | 66,574 | 68,663 | 66,574 |
| $10,000 under $11,000 | 63,881 | 666,816 | 60,556 | 607,429 | 43,787 | 458,736 | 42,584 | 430,807 | 182,233 | 176,010 | 63,880- | 401,955 | 63,785 | 70,117 | 63,785 | 70,117 |
| $11,000 under $12,000 | 62,068 | 716,121 | 58,140 | 650,488 | 43,521 | 502,615 | 40,758 | 467,329 | 177,119 | 175,028 | 62,043 | 438,152 | 62,043 | 78,336 | 62,043 | 78,336 |
| $12,000 under $13,000 | 70,473 | 881,161 | 66,793 | 821,360 | 49,303 | 617,149 | 47,286 | 582,237 | 231,089 | 225,440 | 70,473 | 528,120 | 70,443 | 95,490 | 70,443 | 95,490 |
| $13,000 under $14,000 | 53,333 | 717,994 | 51,093 | 644,630 | 41,551 | 560,421 | 40,971 | 517,929 | 173,770 | 171,114 | 53,333 | 449,167 | 53,333 | 82,040 | 53,333 | 82,040 |
| $14,000 under $15,000 | 54,723 | 792,719 | 52,038 | 723,820 | 47,128 | 682,890 | 45,463 | 642,930 | 192,702 | 190,612 | 54,723 | 487,056 | 54,723 | 88,692 | 54,723 | 88,692 |
| $15,000 under $20,000 | 186,492 | 3,210,598 | 179,347 | 2,970,691 | 168,475 | 2,912,947 | 163,451 | 2,721,589 | 648,471 | 637,318 | 186,235 | 2,108,240 | 186,203 | 400,483 | 186,205 | 400,518 |
| $20,000 under $25,000 | 102,221 | 2,277,241 | 97,172 | 2,051,993 | 95,293 | 2,125,318 | 91,447 | 1,936,503 | 370,967 | 363,233 | 102,220 | 1,564,142 | 102,220 | 320,443 | 102,221 | 320,456 |
| $25,000 under $30,000 | 44,447 | 1,210,920 | 42,636 | 1,074,715 | 42,837 | 1,168,216 | 41,179 | 1,051,643 | 167,533 | 164,606 | 44,371 | 862,369 | 44,371 | 189,993 | 44,371 | 189,993 |
| $30,000 under $50,000 | 42,373 | 1,567,915 | 38,874 | 1,222,672 | 40,710 | 1,507,327 | 37,395 | 1,186,583 | 159,944 | 156,251 | 42,369 | 1,175,682 | 42,369 | 300,986 | 42,373 | 301,091 |
| $50,000 under $100,000 | 11,017 | 728,580 | 9,038 | 386,391 | 10,520 | 694,704 | 8,687 | 376,144 | 45,433 | 43,926 | 11,017 | 551,057 | 11,012 | 190,185 | 11,014 | 190,496 |
| $100,000 under $200,000 | 1,871 | 245,024 | 1,386 | 77,190 | 1,667 | 217,813 | 1,280 | 73,446 | 7,141 | 6,579 | 1,860 | 188,958 | 1,858 | 84,625 | 1,864 | 85,419 |
| $200,000 under $500,000 | 351 | 98,435 | 250 | 17,409 | 312 | 86,818 | 239 | 16,859 | 1,344 | 1,202 | 348 | 74,191 | 346 | 40,004 | 350 | 41,172 |
| $500,000 under $1,000,000 | 42 | 28,097 | 35 | 2,311 | 38 | 25,052 | 33 | 2,160 | 174 | 146 | 42 | 21,781 | 42 | 13,305 | 42 | 13,694 |
| $1,000,000 or more | 14 | 20,453 | 11 | 1,359 | 14 | 20,453 | 11 | 1,359 | 53 | 45 | 14 | 15,516 | 14 | 10,074 | 14 | 10,524 |
| Returns under $5,000 | 488,374 | 1,075,065 | 437,262 | 967,712 | 69,536 | 157,088 | 45,106 | 132,358 | 763,170 | 688,088 | 211,798 | 258,242 | 204,998 | 38,869 | 205,034 | 39,178 |
| Returns $5,000 under $10,000 | 427,665 | 3,190,713 | 388,165 | 2,803,544 | 205,491 | 1,602,204 | 188,990 | 1,403,218 | 1,090,646 | 1,029,570 | 420,343 | 1,706,023 | 419,971 | 286,309 | 419,972 | 286,316 |
| Returns $10,000 under $15,000 | 304,478 | 3,774,811 | 288,620 | 3,447,727 | 225,290 | 2,821,810 | 217,062 | 2,641,231 | 956,913 | 938,204 | 304,452 | 2,304,451 | 304,327 | 414,676 | 304,327 | 414,676 |
| Returns $15,000 or more | 388,828 | 9,387,262 | 368,749 | 7,804,731 | 359,866 | 8,758,648 | 343,722 | 7,366,285 | 1,401,060 | 1,373,306 | 388,476 | 6,561,934 | 388,435 | 1,550,096 | 388,454 | 1,553,362 |

Footnotes at end of table.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **MASSACHUSETTS** | | | | | | | | | | | | | | | | |
| Total | 2,307,811 | 22,623,934 | 2,125,676 | 19,196,126 | 1,151,854 | 16,612,618 | 1,071,348 | 14,160,673 | 5,771,062 | 5,493,006 | 1,836,146 | 13,682,944 | 1,830,437 | 2,862,461 | 1,830,504 | 2,868,471 |
| Under $1,000 | 161,742 | 19,955 | 145,778 | 84,137 | 10,864 | -38,530 | 5,586 | 12,305 | 191,416 | 181,923 | - | - | - | - | 23 | 218 |
| $1,000 under $2,000 | 204,239 | 309,041 | 184,079 | 268,612 | 12,839 | 21,135 | (*) | (*) | 251,729 | 228,843 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 139,661 | 349,787 | 117,882 | 274,209 | 20,582 | 48,656 | 11,445 | 20,725 | 209,505 | 175,672 | 99,968 | 49,948 | 93,968 | 7,078 | 99,969 | 7,104 |
| $3,000 under $4,000 | 133,287 | 461,824 | 108,219 | 338,602 | 27,600 | 94,692 | 20,618 | 52,295 | 242,346 | 201,723 | 101,452 | 123,760 | 100,828 | 18,248 | 100,829 | 18,278 |
| $4,000 under $5,000 | 149,742 | 669,977 | 132,335 | 546,467 | 35,132 | 154,831 | 30,914 | 110,746 | 256,098 | 224,924 | 131,227 | 279,422 | 129,260 | 44,147 | 129,260 | 44,147 |
| $5,000 under $6,000 | 93,107 | 520,648 | 88,350 | 462,709 | 32,725 | 182,641 | 29,401 | 153,735 | 192,030 | 184,590 | 89,262 | 246,290 | 87,139 | 39,785 | 87,139 | 39,785 |
| $6,000 under $7,000 | 142,639 | 929,370 | 132,504 | 805,386 | 52,251 | 340,920 | 47,056 | 290,278 | 304,313 | 289,094 | 134,300 | 492,618 | 134,300 | 82,055 | 134,303 | 82,066 |
| $7,000 under $8,000 | 129,052 | 970,294 | 119,093 | 878,504 | 52,687 | 397,947 | 47,791 | 347,380 | 285,878 | 270,298 | 128,406 | 551,263 | 128,146 | 94,520 | 128,146 | 94,520 |
| $8,000 under $9,000 | 121,639 | 1,030,208 | 114,289 | 932,400 | 51,814 | 437,236 | 49,633 | 399,348 | 287,887 | 274,535 | 117,571 | 611,701 | 117,570 | 108,040 | 117,570 | 108,040 |
| $9,000 under $10,000 | 127,183 | 1,207,555 | 122,984 | 1,106,847 | 81,345 | 776,362 | 79,815 | 741,758 | 352,352 | 338,380 | 126,506 | 722,290 | 126,194 | 126,268 | 126,194 | 126,268 |
| $10,000 under $11,000 | 105,620 | 1,111,782 | 100,403 | 1,035,674 | 71,789 | 757,094 | 69,247 | 718,444 | 321,815 | 314,811 | 105,031 | 646,313 | 104,927 | 114,655 | 104,927 | 114,655 |
| $11,000 under $12,000 | 116,210 | 1,333,816 | 112,566 | 1,248,372 | 89,282 | 1,027,230 | 86,930 | 965,870 | 375,081 | 364,870 | 115,341 | 779,728 | 115,186 | 137,589 | 115,187 | 137,602 |
| $12,000 under $13,000 | 99,001 | 1,235,831 | 95,265 | 1,145,040 | 84,388 | 1,054,157 | 81,691 | 979,659 | 347,038 | 341,247 | 99,001 | 719,933 | 99,001 | 126,707 | 99,001 | 126,707 |
| $13,000 under $14,000 | 82,421 | 1,112,331 | 77,978 | 996,586 | 71,877 | 970,770 | 69,534 | 889,802 | 297,802 | 286,098 | 82,317 | 665,653 | 82,285 | 118,989 | 82,285 | 118,989 |
| $14,000 under $15,000 | 65,289 | 942,614 | 63,906 | 868,532 | 56,328 | 813,072 | 55,101 | 758,960 | 233,398 | 227,895 | 65,289 | 566,663 | 65,289 | 103,149 | 65,289 | 103,149 |
| $15,000 under $20,000 | 246,005 | 4,199,317 | 238,927 | 3,882,307 | 221,883 | 3,796,421 | 217,061 | 3,565,536 | 899,934 | 891,399 | 245,549 | 2,749,961 | 245,548 | 523,498 | 245,549 | 523,562 |
| $20,000 under $25,000 | 95,489 | 2,109,882 | 89,122 | 1,779,869 | 89,898 | 1,984,942 | 84,397 | 1,701,911 | 346,719 | 338,014 | 95,434 | 1,479,720 | 95,408 | 304,487 | 95,434 | 304,728 |
| $25,000 under $30,000 | 36,709 | 993,392 | 33,011 | 808,014 | 33,650 | 912,186 | 31,304 | 770,675 | 143,589 | 140,035 | 36,695 | 704,984 | 36,695 | 156,219 | 36,695 | 156,219 |
| $30,000 under $50,000 | 39,297 | 1,456,624 | 33,453 | 994,742 | 37,128 | 1,371,954 | 32,393 | 964,718 | 153,972 | 146,757 | 39,257 | 1,057,508 | 39,257 | 270,306 | 39,257 | 270,501 |
| $50,000 under $100,000 | 15,973 | 1,060,176 | 12,854 | 557,567 | 14,627 | 973,168 | 12,149 | 528,906 | 64,434 | 59,693 | 15,920 | 801,440 | 15,920 | 278,932 | 15,927 | 279,829 |
| $100,000 under $200,000 | 2,880 | 374,723 | 2,209 | 142,162 | 2,616 | 339,761 | 2,108 | 137,346 | 11,331 | 10,129 | 2,873 | 278,283 | 2,872 | 122,120 | 2,875 | 123,219 |
| $200,000 under $500,000 | 534 | 149,195 | 400 | 31,518 | 468 | 131,026 | 376 | 30,384 | 2,037 | 1,765 | 533 | 103,806 | 533 | 54,952 | 533 | 56,772 |
| $500,000 under $1,000,000 | 71 | 46,051 | 51 | 5,551 | 64 | 41,592 | 49 | 5,491 | 277 | 237 | 71 | 29,504 | 71 | 17,949 | 71 | 18,685 |
| $1,000,000 or more | 21 | 29,541 | 18 | 2,319 | 17 | 23,355 | 15 | 2,276 | 81 | 74 | 21 | 19,722 | 21 | 12,432 | 21 | 13,087 |
| Returns under $5,000 | 788,671 | 1,810,584 | 688,293 | 1,512,027 | 107,017 | 280,783 | 75,297 | 208,196 | 1,151,094 | 1,013,085 | 336,769 | 455,514 | 334,075 | 69,811 | 334,101 | 70,087 |
| Returns $5,000 under $10,000 | 613,620 | 4,658,076 | 577,220 | 4,185,847 | 270,822 | 2,135,106 | 253,696 | 1,932,500 | 1,422,460 | 1,356,897 | 596,045 | 2,624,162 | 593,349 | 450,668 | 593,352 | 450,679 |
| Returns $10,000 under $15,000 | 468,541 | 5,736,374 | 450,118 | 5,294,204 | 373,664 | 4,622,324 | 362,503 | 4,312,735 | 1,575,134 | 1,534,921 | 466,979 | 3,378,339 | 466,688 | 601,089 | 466,689 | 601,102 |
| Returns $15,000 or more | 436,979 | 10,418,901 | 410,045 | 8,204,048 | 400,351 | 9,574,406 | 379,852 | 7,707,242 | 1,622,374 | 1,588,103 | 436,353 | 7,224,928 | 436,325 | 1,740,893 | 436,362 | 1,746,603 |
| **MICHIGAN** | | | | | | | | | | | | | | | | |
| Total | 3,270,194 | 35,083,984 | 3,008,551 | 30,403,182 | 1,840,268 | 27,308,872 | 1,687,344 | 23,579,992 | 8,872,478 | 8,583,088 | 2,709,420 | 21,912,056 | 2,697,108 | 4,599,406 | 2,697,223 | 4,603,859 |
| Under $1,000 | 243,214 | 42,283 | 223,511 | 148,848 | 18,971 | -59,938 | 12,503 | 30,626 | 290,645 | 286,971 | } | | | | | |
| $1,000 under $2,000 | 199,421 | 296,174 | 183,759 | 258,489 | 15,960 | 23,951 | 11,444 | 17,135 | 274,692 | 255,506 | } 132,244 | 57,566 | 131,770 | 8,123 | 131,826 | 8,695 |
| $2,000 under $3,000 | 178,400 | 445,878 | 155,027 | 380,577 | 30,549 | 76,763 | 20,521 | 44,876 | 300,187 | 265,963 | } | | | | | |
| $3,000 under $4,000 | 155,473 | 541,810 | 131,647 | 426,904 | 32,425 | 114,881 | 26,442 | 71,790 | 283,892 | 255,838 | 124,413 | 147,995 | 121,417 | 21,753 | 121,417 | 21,753 |
| $4,000 under $5,000 | 170,112 | 762,510 | 138,100 | 586,929 | 60,273 | 268,166 | 43,407 | 174,523 | 342,765 | 311,656 | 149,251 | 282,708 | 146,507 | 44,096 | 146,507 | 44,096 |
| $5,000 under $6,000 | 166,382 | 911,868 | 148,500 | 786,343 | 45,849 | 252,806 | 37,634 | 180,108 | 323,741 | 303,765 | 159,007 | 443,520 | 157,456 | 72,612 | 157,457 | 72,629 |
| $6,000 under $7,000 | 138,520 | 893,326 | 125,774 | 776,105 | 56,332 | 359,780 | 44,617 | 266,355 | 317,447 | 293,827 | 134,207 | 461,280 | 133,466 | 76,294 | 133,467 | 76,295 |
| $7,000 under $8,000 | 182,588 | 1,369,245 | 162,306 | 1,181,853 | 76,559 | 569,944 | 65,122 | 473,317 | 425,038 | 405,604 | 179,837 | 762,273 | 178,661 | 129,196 | 178,661 | 129,196 |
| $8,000 under $9,000 | 164,692 | 1,398,790 | 155,715 | 1,262,494 | 100,715 | 854,008 | 94,433 | 761,415 | 454,767 | 438,167 | 164,531 | 771,757 | 164,528 | 131,804 | 164,528 | 131,804 |
| $9,000 under $10,000 | 175,550 | 1,674,898 | 163,605 | 1,526,503 | 102,216 | 978,201 | 91,572 | 864,739 | 465,990 | 454,669 | 173,858 | 1,012,470 | 173,375 | 177,887 | 173,375 | 177,887 |
| $10,000 under $11,000 | 165,780 | 1,744,273 | 157,249 | 1,593,178 | 121,323 | 1,277,958 | 114,475 | 1,161,087 | 503,441 | 487,627 | 164,887 | 1,029,908 | 164,396 | 179,358 | 164,396 | 179,358 |
| $11,000 under $12,000 | 168,552 | 1,939,582 | 161,348 | 1,794,992 | 125,818 | 1,449,609 | 120,853 | 1,349,363 | 532,945 | 525,404 | 166,969 | 1,157,976 | 166,449 | 204,920 | 166,449 | 204,920 |
| $12,000 under $13,000 | 154,187 | 1,926,549 | 148,679 | 1,792,350 | 128,938 | 1,612,044 | 125,029 | 1,505,191 | 548,411 | 539,196 | 153,229 | 1,138,003 | 152,636 | 201,254 | 152,637 | 201,256 |
| $13,000 under $14,000 | 131,738 | 1,771,773 | 127,874 | 1,682,147 | 115,642 | 1,555,808 | 111,778 | 1,474,035 | 497,003 | 491,131 | 131,737 | 1,051,965 | 131,536 | 186,594 | 131,536 | 186,607 |
| $14,000 under $15,000 | 106,805 | 1,550,477 | 103,496 | 1,466,686 | 91,078 | 1,322,509 | 88,355 | 1,252,503 | 402,116 | 399,259 | 106,618 | 965,231 | 106,617 | 177,470 | 106,617 | 177,470 |
| $15,000 under $20,000 | 428,185 | 7,367,619 | 412,067 | 6,814,422 | 392,262 | 6,751,344 | 380,420 | 6,296,818 | 1,593,569 | 1,578,412 | 428,113 | 4,897,821 | 427,912 | 931,870 | 427,912 | 931,890 |
| $20,000 under $25,000 | 178,452 | 3,946,051 | 169,949 | 3,579,221 | 171,612 | 3,791,834 | 164,609 | 3,474,539 | 693,900 | 684,407 | 178,424 | 2,765,661 | 178,420 | 566,475 | 178,452 | 566,715 |
| $25,000 under $30,000 | 75,084 | 2,046,496 | 68,859 | 1,709,636 | 71,302 | 1,945,398 | 65,931 | 1,642,249 | 280,644 | 276,397 | 75,052 | 1,499,655 | 74,969 | 333,236 | 74,973 | 333,314 |
| $30,000 under $50,000 | 62,364 | 2,285,161 | 51,909 | 1,568,599 | 59,331 | 2,166,241 | 49,985 | 1,526,560 | 240,221 | 233,160 | 62,358 | 1,736,338 | 62,322 | 447,567 | 62,328 | 447,672 |
| $50,000 under $100,000 | 20,239 | 1,339,285 | 15,656 | 754,698 | 19,034 | 1,256,446 | 14,877 | 718,224 | 83,737 | 80,319 | 20,237 | 1,062,204 | 20,230 | 373,216 | 20,237 | 373,617 |
| $100,000 under $200,000 | 3,639 | 477,088 | 2,860 | 218,633 | 3,351 | 438,476 | 2,711 | 207,678 | 14,393 | 13,252 | 3,633 | 387,952 | 3,628 | 173,034 | 3,633 | 173,564 |
| $200,000 under $500,000 | 670 | 193,193 | 535 | 62,143 | 597 | 171,829 | 506 | 60,165 | 2,403 | 2,102 | 669 | 153,711 | 667 | 83,510 | 668 | 84,493 |
| $500,000 under $1,000,000 | 106 | 70,076 | 91 | 20,047 | 98 | 64,750 | 89 | 19,813 | 385 | 337 | 105 | 55,595 | 105 | 32,913 | 106 | 33,465 |
| $1,000,000 or more | 41 | 89,579 | 35 | 11,384 | 33 | 66,014 | 31 | 6,883 | 146 | 119 | 41 | 70,465 | 41 | 46,221 | 41 | 47,161 |
| Returns under $5,000 | 946,620 | 2,088,655 | 832,044 | 1,801,746 | 158,178 | 423,823 | 114,317 | 338,950 | 1,492,181 | 1,375,934 | 405,908 | 488,269 | 399,694 | 73,973 | 399,750 | 74,545 |
| Returns $5,000 under $10,000 | 827,732 | 6,248,127 | 755,900 | 5,533,299 | 381,671 | 3,014,740 | 333,378 | 2,545,934 | 1,986,983 | 1,896,032 | 811,440 | 3,451,299 | 807,486 | 587,792 | 807,488 | 587,811 |
| Returns $10,000 under $15,000 | 727,062 | 8,932,654 | 698,646 | 8,329,354 | 582,799 | 7,217,928 | 560,490 | 6,742,179 | 2,483,916 | 2,442,617 | 723,440 | 5,343,083 | 721,634 | 949,597 | 721,635 | 949,612 |
| Returns $15,000 or more | 768,780 | 17,814,548 | 721,961 | 14,738,784 | 717,620 | 16,652,382 | 679,159 | 13,952,928 | 2,909,398 | 2,868,505 | 768,632 | 12,629,404 | 768,294 | 2,988,043 | 768,350 | 2,991,892 |

Footnotes at end of table.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| MINNESOTA | | | | | | | | | | | | | | | | |
| Total | 1,437,956 | 13,185,671 | 1,256,948 | 10,985,879 | 807,621 | 10,419,153 | 702,009 | 8,664,363 | 3,922,389 | 3,703,825 | 1,113,057 | 7,500,516 | 1,089,940 | 1,499,026 | 1,089,977 | 1,501,588 |
| Under $1,000 | 119,697 | 10,497 | 101,765 | 79,520 | 13,858 | -38,645 | 4,692 | 15,241 | 173,622 | 163,142 | - | - | - | - | 19 | 143 |
| $1,000 under $2,000 | 123,079 | 181,126 | 104,164 | 151,536 | 17,122 | 28,433 | 7,944 | 16,623 | 172,960 | 151,682 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 113,196 | 281,682 | 88,925 | 205,452 | 24,713 | 61,417 | 19,018 | 36,878 | 199,209 | 161,415 | 66,145 | 28,482 | 63,337 | 3,937 | 63,337 | 3,937 |
| $3,000 under $4,000 | 87,889 | 304,725 | 68,093 | 219,155 | 19,884 | 68,330 | 11,905 | 32,374 | 167,151 | 142,328 | 70,523 | 89,867 | 69,531 | 12,703 | 69,531 | 12,703 |
| $4,000 under $5,000 | 86,891 | 385,016 | 73,259 | 314,546 | 27,606 | 122,038 | 20,716 | 84,535 | 178,814 | 158,268 | 77,257 | 142,423 | 75,785 | 21,693 | 75,785 | 21,693 |
| $5,000 under $6,000 | 96,813 | 533,643 | 81,226 | 419,609 | 46,306 | 260,136 | 36,234 | 183,226 | 228,540 | 207,906 | 91,551 | 229,327 | 87,999 | 35,747 | 87,999 | 35,747 |
| $6,000 under $7,000 | 80,922 | 527,259 | 64,552 | 385,782 | 38,476 | 249,842 | 27,621 | 152,994 | 187,189 | 166,762 | 78,642 | 269,041 | 71,999 | 41,576 | 71,999 | 41,576 |
| $7,000 under $8,000 | 59,351 | 446,518 | 52,930 | 396,871 | 39,012 | 292,117 | 33,429 | 253,174 | 182,852 | 179,361 | 55,725 | 211,362 | 53,436 | 33,974 | 53,436 | 33,974 |
| $8,000 under $9,000 | 50,663 | 430,888 | 45,004 | 358,353 | 33,643 | 285,123 | 28,729 | 224,223 | 146,146 | 134,471 | 50,098 | 232,513 | 48,966 | 38,507 | 48,966 | 38,507 |
| $9,000 under $10,000 | 83,710 | 795,871 | 76,143 | 704,674 | 65,050 | 617,685 | 57,979 | 535,380 | 283,320 | 273,760 | 82,425 | 413,488 | 80,888 | 69,583 | 80,888 | 69,583 |
| $10,000 under $11,000 | 59,458 | 625,264 | 56,717 | 552,971 | 47,528 | 499,408 | 45,192 | 437,169 | 190,678 | 182,987 | 59,300 | 356,181 | 58,644 | 60,442 | 58,644 | 60,442 |
| $11,000 under $12,000 | 67,558 | 779,305 | 62,215 | 682,412 | 60,056 | 692,454 | 54,871 | 603,110 | 229,636 | 226,424 | 67,531 | 449,540 | 67,163 | 76,053 | 67,163 | 76,053 |
| $12,000 under $13,000 | 55,810 | 698,330 | 53,980 | 653,569 | 46,194 | 579,048 | 44,522 | 526,056 | 226,334 | 226,175 | 54,950 | 373,850 | 54,265 | 64,603 | 54,266 | 64,617 |
| $13,000 under $14,000 | 56,728 | 764,182 | 53,515 | 680,788 | 48,832 | 657,399 | 47,339 | 601,941 | 207,667 | 203,347 | 56,698 | 456,215 | 56,564 | 81,284 | 56,564 | 81,284 |
| $14,000 under $15,000 | 46,125 | 667,932 | 43,221 | 612,540 | 42,797 | 619,608 | 40,911 | 579,316 | 180,226 | 176,581 | 46,100 | 401,085 | 46,100 | 71,676 | 46,100 | 71,676 |
| $15,000 under $20,000 | 146,652 | 2,524,526 | 138,112 | 2,241,715 | 137,999 | 2,380,985 | 130,627 | 2,126,583 | 555,121 | 547,364 | 146,651 | 1,609,047 | 146,004 | 297,622 | 146,004 | 297,622 |
| $20,000 under $25,000 | 55,383 | 1,214,400 | 51,955 | 1,066,300 | 53,964 | 1,184,033 | 51,002 | 1,045,710 | 220,393 | 217,777 | 55,380 | 808,571 | 55,226 | 160,677 | 55,229 | 160,708 |
| $25,000 under $30,000 | 21,832 | 590,567 | 20,166 | 488,104 | 20,840 | 564,303 | 19,835 | 481,337 | 88,215 | 84,587 | 21,832 | 405,491 | 21,832 | 87,418 | 21,832 | 87,418 |
| $30,000 under $50,000 | 17,233 | 648,275 | 13,573 | 392,763 | 15,333 | 581,431 | 12,346 | 366,674 | 66,051 | 63,044 | 17,222 | 460,401 | 17,178 | 116,915 | 17,184 | 116,962 |
| $50,000 under $100,000 | 7,493 | 495,635 | 6,259 | 292,854 | 7,064 | 466,419 | 5,965 | 278,266 | 32,273 | 30,991 | 7,492 | 359,691 | 7,492 | 122,023 | 7,493 | 122,164 |
| $100,000 under $200,000 | 1,172 | 150,546 | 930 | 53,841 | 1,087 | 139,310 | 907 | 62,129 | 4,849 | 4,454 | 1,164 | 112,206 | 1,160 | 49,140 | 1,165 | 49,451 |
| $200,000 under $500,000 | 234 | 67,042 | 184 | 16,376 | 201 | 57,130 | 173 | 15,737 | 897 | 787 | 233 | 47,795 | 233 | 25,988 | 233 | 26,431 |
| $500,000 under $1,000,000 | 54 | 36,179 | 49 | 5,325 | 47 | 31,856 | 45 | 5,050 | 209 | 183 | 52 | 23,103 | 52 | 14,333 | 53 | 14,960 |
| $1,000,000 or more | 13 | 26,263 | 11 | 823 | 9 | 19,293 | 7 | 637 | 37 | 29 | 13 | 18,912 | 13 | 12,865 | 13 | 13,665 |
| Returns under $5,000 | 530,752 | 1,163,046 | 436,206 | 970,208 | 103,183 | 241,573 | 64,275 | 185,652 | 891,756 | 776,835 | 219,998 | 262,697 | 214,726 | 38,601 | 214,746 | 38,749 |
| Returns $5,000 under $10,000 | 371,459 | 2,734,179 | 319,855 | 2,265,290 | 222,487 | 1,704,904 | 183,992 | 1,348,997 | 1,028,047 | 962,260 | 358,441 | 1,355,731 | 343,288 | 219,387 | 343,288 | 219,387 |
| Returns $10,000 under $15,000 | 285,679 | 3,535,013 | 269,648 | 3,182,281 | 245,407 | 3,047,917 | 232,835 | 2,747,593 | 1,034,541 | 1,015,514 | 284,579 | 2,036,870 | 282,736 | 354,059 | 282,737 | 354,072 |
| Returns $15,000 or more | 250,066 | 5,753,433 | 231,239 | 4,568,100 | 236,544 | 5,424,760 | 220,907 | 4,382,124 | 968,045 | 949,216 | 250,039 | 3,845,217 | 249,190 | 886,980 | 249,206 | 889,380 |
| MISSISSIPPI | | | | | | | | | | | | | | | | |
| Total | 651,364 | 5,098,823 | 592,596 | 4,266,199 | 403,920 | 4,063,175 | 365,976 | 3,380,361 | 1,910,994 | 1,855,031 | 476,885 | 2,696,494 | 474,322 | 530,601 | 474,390 | 531,422 |
| Under $1,000 | 62,859 | -458 | 53,262 | 50,928 | 10,734 | -25,969 | 6,299 | 12,113 | 96,458 | 91,209 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 49,102 | 71,706 | 40,008 | 60,029 | 17,233 | 26,160 | 10,567 | 16,892 | 101,675 | 95,263 | - | - | - | - | - | - |
| $2,000 under $3,000 | 48,709 | 118,112 | 42,566 | 103,715 | 15,734 | 39,517 | 12,485 | 29,702 | 101,699 | 94,103 | 20,911 | 7,331 | 20,668 | 1,037 | 20,669 | 1,043 |
| $3,000 under $4,000 | 41,805 | 149,893 | 39,012 | 135,773 | 23,900 | 86,828 | 21,540 | 78,667 | 112,703 | 110,881 | 29,194 | 29,748 | 29,165 | 4,400 | 29,165 | 4,400 |
| $4,000 under $5,000 | 65,930 | 297,610 | 60,678 | 272,482 | 28,270 | 128,883 | 25,981 | 116,721 | 172,267 | 168,977 | 58,809 | 86,997 | 58,558 | 13,270 | 58,558 | 13,270 |
| $5,000 under $6,000 | 46,906 | 260,097 | 43,019 | 230,582 | 26,796 | 148,107 | 24,996 | 129,904 | 147,274 | 141,287 | 38,158 | 90,257 | 38,045 | 13,971 | 38,045 | 13,971 |
| $6,000 under $7,000 | 55,231 | 358,372 | 52,295 | 323,403 | 41,005 | 266,483 | 38,069 | 237,252 | 172,534 | 168,307 | 52,608 | 153,689 | 52,209 | 24,065 | 52,209 | 24,065 |
| $7,000 under $8,000 | 35,999 | 269,498 | 33,964 | 236,558 | 28,185 | 211,112 | 26,305 | 179,690 | 123,893 | 116,299 | 35,513 | 120,402 | 35,270 | 18,739 | 35,270 | 18,739 |
| $8,000 under $9,000 | 42,516 | 361,177 | 37,529 | 298,565 | 26,380 | 224,358 | 23,887 | 189,458 | 130,688 | 124,149 | 40,418 | 187,354 | 39,863 | 30,505 | 39,863 | 30,505 |
| $9,000 under $10,000 | 29,133 | 276,179 | 28,308 | 258,510 | 24,907 | 235,815 | 24,325 | 222,646 | 106,587 | 105,184 | 28,123 | 141,881 | 28,045 | 23,304 | 28,045 | 23,304 |
| $10,000 under $11,000 | 24,014 | 253,634 | 23,742 | 236,903 | 21,687 | 229,473 | 21,415 | 214,295 | 98,566 | 97,558 | 24,014 | 131,557 | 23,857 | 21,807 | 23,858 | 21,850 |
| $11,000 under $12,000 | 26,104 | 298,525 | 25,652 | 285,598 | 22,927 | 261,801 | 22,476 | 250,935 | 87,446 | 87,443 | 26,104 | 166,573 | 25,995 | 28,422 | 25,995 | 28,422 |
| $12,000 under $13,000 | 19,531 | 242,014 | 18,892 | 232,079 | 18,524 | 229,294 | 17,885 | 219,040 | 67,787 | 67,786 | 19,531 | 142,604 | 19,407 | 23,670 | 19,407 | 23,670 |
| $13,000 under $14,000 | 19,834 | 266,621 | 19,487 | 269,776 | 19,834 | 266,621 | 19,487 | 269,776 | 75,497 | 75,341 | 19,834 | 161,392 | 19,834 | 28,061 | 19,834 | 28,061 |
| $14,000 under $15,000 | 16,684 | 241,542 | 16,196 | 220,652 | 15,832 | 228,983 | 15,344 | 208,162 | 59,972 | 59,972 | 16,684 | 147,308 | 16,588 | 25,872 | 16,588 | 25,872 |
| $15,000 under $20,000 | 36,613 | 624,131 | 34,470 | 540,572 | 34,171 | 580,296 | 32,492 | 514,582 | 137,369 | 135,961 | 36,609 | 394,355 | 36,496 | 73,759 | 36,496 | 73,759 |
| $20,000 under $25,000 | 15,155 | 335,940 | 13,493 | 265,927 | 13,924 | 308,112 | 12,889 | 255,554 | 60,702 | 59,841 | 15,152 | 234,057 | 15,119 | 47,686 | 15,148 | 47,714 |
| $25,000 under $30,000 | 4,413 | 119,804 | 3,202 | 58,618 | 3,825 | 103,103 | 3,124 | 58,497 | 15,025 | 14,521 | 4,413 | 88,676 | 4,412 | 19,045 | 4,412 | 19,045 |
| $30,000 under $50,000 | 7,241 | 266,052 | 4,415 | 108,842 | 6,791 | 250,072 | 4,111 | 100,994 | 28,511 | 27,588 | 7,241 | 187,539 | 7,238 | 45,992 | 7,238 | 45,992 |
| $50,000 under $100,000 | 2,997 | 196,048 | 1,961 | 54,186 | 2,713 | 178,152 | 1,869 | 54,025 | 12,154 | 11,354 | 2,982 | 151,003 | 2,966 | 52,006 | 2,981 | 52,215 |
| $100,000 under $200,000 | 507 | 68,663 | 378 | 18,267 | 473 | 63,937 | 367 | 17,604 | 1,892 | 1,747 | 507 | 55,741 | 507 | 25,139 | 507 | 25,212 |
| $200,000 under $500,000 | 78 | 21,168 | 65 | 4,121 | 72 | 19,544 | 61 | 3,739 | 283 | 250 | 77 | 16,134 | 77 | 8,626 | 77 | 8,788 |
| $500,000 under $1,000,000 / $1,000,000 or more | 3 | 2,493 | 2 | 113 | 3 | 2,493 | 2 | 113 | 12 | 10 | 3 | 1,895 | 3 | 1,228 | 3 | 1,228 |
| Returns under $5,000 | 268,405 | 636,863 | 235,526 | 622,925 | 95,871 | 255,420 | 76,872 | 254,094 | 584,802 | 560,433 | 108,914 | 124,076 | 108,391 | 18,708 | 108,414 | 19,011 |
| Returns $5,000 under $10,000 | 209,785 | 1,525,325 | 195,115 | 1,347,618 | 147,273 | 1,085,875 | 137,582 | 958,949 | 680,976 | 655,226 | 194,820 | 693,583 | 193,432 | 110,583 | 193,432 | 110,583 |
| Returns $10,000 under $15,000 | 106,167 | 1,302,336 | 103,969 | 1,245,009 | 98,804 | 1,216,173 | 96,607 | 1,162,208 | 389,268 | 388,100 | 106,167 | 749,434 | 105,681 | 127,832 | 105,682 | 127,875 |
| Returns $15,000 or more | 67,007 | 1,634,300 | 57,986 | 1,050,647 | 61,972 | 1,505,710 | 54,915 | 1,005,109 | 255,948 | 251,272 | 66,984 | 1,129,401 | 66,818 | 273,478 | 66,862 | 273,953 |

Footnotes at end of table.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions other than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **MISSOURI** | | | | | | | | | | | | | | | | |
| Total | 1,724,198 | 16,007,522 | 1,522,673 | 13,209,888 | 997,116 | 12,571,676 | 880,180 | 10,374,137 | 4,613,155 | 4,382,463 | 1,350,872 | 9,673,419 | 1,340,327 | 2,007,858 | 1,340,356 | 2,009,763 |
| Under $1,000 | 144,271 | 39,526 | 120,781 | 82,337 | 17,252 | -20,430 | 7,812 | 15,364 | 208,107 | 191,671 | | | | | | |
| $1,000 under $2,000 | 130,541 | 203,847 | 110,237 | 171,616 | 23,792 | 38,666 | 12,271 | 22,931 | 218,069 | 194,085 | 58,986 | 23,983 | 55,798 | 3,222 | 55,820 | 3,311 |
| $2,000 under $3,000 | 103,444 | 255,031 | 78,235 | 181,706 | 19,510 | 49,409 | 13,282 | 32,866 | 185,680 | 158,597 | | | | | | |
| $3,000 under $4,000 | 115,241 | 406,035 | 94,767 | 316,519 | 44,380 | 158,548 | 31,888 | 102,839 | 251,593 | 218,294 | 84,515 | 96,355 | 83,000 | 13,931 | 83,000 | 13,931 |
| $4,000 under $5,000 | 117,752 | 528,448 | 96,668 | 424,233 | 38,107 | 172,906 | 25,643 | 105,422 | 270,085 | 252,015 | 101,380 | 185,576 | 100,393 | 28,242 | 100,393 | 28,242 |
| $5,000 under $6,000 | 116,112 | 632,715 | 98,587 | 524,387 | 48,355 | 263,662 | 38,481 | 200,059 | 272,237 | 245,541 | 112,556 | 273,349 | 110,782 | 42,965 | 110,782 | 42,965 |
| $6,000 under $7,000 | 103,289 | 672,319 | 91,714 | 579,004 | 55,709 | 362,691 | 46,921 | 293,827 | 257,637 | 239,943 | 101,811 | 332,467 | 100,334 | 53,669 | 100,334 | 53,669 |
| $7,000 under $8,000 | 66,615 | 502,999 | 54,697 | 400,086 | 44,174 | 335,424 | 37,282 | 271,832 | 177,191 | 166,991 | 65,780 | 266,580 | 65,257 | 42,144 | 65,257 | 42,144 |
| $8,000 under $9,000 | 102,187 | 869,906 | 96,125 | 786,165 | 72,156 | 614,945 | 68,478 | 549,645 | 292,311 | 285,617 | 101,950 | 486,878 | 101,556 | 81,595 | 101,559 | 81,613 |
| $9,000 under $10,000 | 91,146 | 866,030 | 86,532 | 800,718 | 68,897 | 652,933 | 64,547 | 593,518 | 291,973 | 289,982 | 90,985 | 484,621 | 90,824 | 82,221 | 90,824 | 82,221 |
| $10,000 under $11,000 | 73,294 | 768,191 | 67,876 | 686,933 | 55,817 | 587,705 | 52,740 | 537,922 | 229,485 | 224,832 | 73,033 | 448,492 | 72,696 | 76,891 | 72,696 | 76,891 |
| $11,000 under $12,000 | 78,000 | 896,493 | 74,247 | 805,153 | 65,128 | 748,446 | 61,375 | 674,264 | 240,049 | 232,331 | 78,000 | 551,821 | 77,926 | 96,055 | 77,926 | 96,055 |
| $12,000 under $13,000 | 75,128 | 940,746 | 74,081 | 900,958 | 67,588 | 845,913 | 66,702 | 816,326 | 250,959 | 249,453 | 75,128 | 588,100 | 75,128 | 103,250 | 75,128 | 103,250 |
| $13,000 under $14,000 | 62,111 | 834,317 | 60,446 | 788,531 | 57,041 | 766,302 | 55,549 | 728,882 | 219,431 | 214,124 | 62,111 | 522,944 | 62,108 | 92,740 | 62,109 | 92,766 |
| $14,000 under $15,000 | 57,741 | 836,199 | 55,806 | 749,019 | 49,699 | 719,312 | 47,959 | 654,113 | 202,057 | 200,517 | 57,741 | 538,244 | 57,741 | 98,295 | 57,741 | 98,295 |
| $15,000 under $20,000 | 167,879 | 2,876,070 | 159,466 | 2,557,668 | 158,586 | 2,717,741 | 152,379 | 2,451,506 | 618,077 | 605,633 | 167,454 | 1,930,606 | 167,364 | 364,813 | 167,364 | 364,813 |
| $20,000 under $25,000 | 61,933 | 1,363,466 | 56,882 | 1,131,012 | 59,186 | 1,303,589 | 55,422 | 1,108,126 | 214,728 | 209,939 | 61,932 | 990,795 | 61,913 | 204,025 | 61,914 | 204,049 |
| $25,000 under $30,000 | 22,070 | 598,593 | 18,491 | 437,853 | 19,521 | 530,166 | 16,534 | 387,140 | 82,984 | 80,781 | 22,070 | 439,227 | 22,070 | 97,751 | 22,070 | 97,751 |
| $30,000 under $50,000 | 23,719 | 877,708 | 18,133 | 482,233 | 21,688 | 799,716 | 16,671 | 444,800 | 85,972 | 80,772 | 23,716 | 677,208 | 23,716 | 176,063 | 23,716 | 176,063 |
| $50,000 under $100,000 | 9,471 | 628,345 | 7,156 | 281,415 | 8,522 | 564,555 | 6,584 | 265,276 | 36,084 | 33,780 | 9,471 | 504,087 | 9,469 | 180,234 | 9,470 | 180,430 |
| $100,000 under $200,000 | 1,800 | 233,635 | 1,378 | 92,087 | 1,616 | 209,027 | 1,326 | 89,242 | 6,845 | 6,206 | 1,800 | 190,612 | 1,799 | 86,305 | 1,799 | 86,638 |
| $200,000 under $500,000 | 382 | 108,251 | 310 | 24,421 | 334 | 94,837 | 285 | 23,181 | 1,338 | 1,146 | 381 | 86,111 | 381 | 47,559 | 382 | 48,069 |
| $500,000 under $1,000,000 | 54 | 35,475 | 43 | 4,903 | 43 | 28,700 | 36 | 4,137 | 193 | 163 | 54 | 29,285 | 54 | 18,202 | 54 | 18,515 |
| $1,000,000 or more | 18 | 33,176 | 15 | 932 | 15 | 26,913 | 13 | 919 | 70 | 50 | 18 | 26,078 | 18 | 17,686 | 18 | 18,082 |
| Returns under $5,000 | 611,249 | 1,432,887 | 500,688 | 1,176,411 | 143,041 | 399,099 | 90,896 | 279,421 | 1,133,534 | 1,014,662 | 244,881 | 305,914 | 239,191 | 45,395 | 239,213 | 45,484 |
| Returns $5,000 under $10,000 | 479,349 | 3,543,969 | 427,655 | 3,090,359 | 289,291 | 2,229,656 | 255,709 | 1,908,881 | 1,291,349 | 1,228,074 | 473,082 | 1,843,895 | 468,753 | 302,595 | 468,756 | 302,612 |
| Returns $10,000 under $15,000 | 346,274 | 4,275,948 | 332,456 | 3,930,594 | 295,273 | 3,667,677 | 284,325 | 3,411,507 | 1,141,981 | 1,121,257 | 346,013 | 2,649,601 | 345,599 | 467,231 | 345,600 | 467,257 |
| Returns $15,000 or more | 287,326 | 6,754,718 | 261,874 | 5,012,524 | 269,511 | 6,275,244 | 249,250 | 4,774,328 | 1,046,291 | 1,018,470 | 286,896 | 4,874,009 | 286,784 | 1,192,637 | 286,787 | 1,194,410 |
| **MONTANA** | | | | | | | | | | | | | | | | |
| Total | 266,597 | 2,178,026 | 227,298 | 1,764,080 | 158,749 | 1,740,741 | 135,591 | 1,398,345 | 749,185 | 716,108 | 205,612 | 1,220,231 | 200,248 | 226,360 | 200,252 | 226,834 |
| Under $1,000 | 21,266 | -11,639 | 16,041 | 12,545 | 5,028 | -16,126 | 2,271 | 4,819 | 35,862 | 32,810 | - | - | - | - | | |
| $1,000 under $2,000 | 23,811 | 36,076 | 18,131 | 27,043 | 2,515 | 4,185 | 1,587 | 2,639 | 33,076 | 29,826 | (*) | (*) | (*) | (*) | 1,134 | 158 |
| $2,000 under $3,000 | 19,029 | 47,008 | 15,064 | 35,150 | 4,471 | 11,001 | 2,908 | 5,854 | 32,781 | 28,702 | 11,204 | 5,306 | 10,880 | 731 | 10,880 | 731 |
| $3,000 under $4,000 | 17,464 | 61,359 | 13,044 | 43,830 | 6,537 | 22,915 | 3,908 | 12,874 | 33,588 | 30,291 | 13,789 | 16,296 | 12,532 | 2,233 | 12,532 | 2,233 |
| $4,000 under $5,000 | 19,420 | 87,352 | 16,875 | 71,366 | 7,116 | 32,299 | 5,717 | 23,031 | 40,769 | 37,685 | 16,809 | 32,859 | 15,993 | 4,954 | 15,993 | 4,954 |
| $5,000 under $6,000 | 13,908 | 76,844 | 11,640 | 61,483 | 6,712 | 37,175 | 5,275 | 26,597 | 37,157 | 34,530 | 12,548 | 29,965 | 12,081 | 4,715 | 12,081 | 4,715 |
| $6,000 under $7,000 | 18,182 | 118,636 | 16,012 | 103,699 | 11,023 | 71,831 | 9,477 | 62,179 | 50,027 | 47,925 | 17,600 | 55,825 | 17,051 | 8,740 | 17,051 | 8,740 |
| $7,000 under $8,000 | 16,568 | 123,999 | 15,049 | 103,845 | 11,496 | 86,541 | 10,252 | 68,939 | 52,093 | 48,972 | 15,849 | 58,839 | 15,390 | 9,022 | 15,390 | 9,022 |
| $8,000 under $9,000 | 16,911 | 144,247 | 14,970 | 123,459 | 13,333 | 113,594 | 11,604 | 95,507 | 59,374 | 57,302 | 16,911 | 72,875 | 16,480 | 11,600 | 16,480 | 11,600 |
| $9,000 under $10,000 | 15,636 | 148,494 | 14,749 | 136,239 | 12,854 | 122,101 | 12,049 | 111,854 | 49,960 | 49,116 | 15,634 | 83,972 | 15,374 | 13,986 | 15,374 | 13,986 |
| $10,000 under $11,000 | 12,683 | 133,220 | 11,515 | 112,923 | 10,604 | 111,359 | 9,791 | 95,316 | 42,471 | 41,558 | 12,560 | 75,075 | 12,299 | 12,199 | 12,299 | 12,199 |
| $11,000 under $12,000 | 13,570 | 155,048 | 12,925 | 140,038 | 12,063 | 137,876 | 11,534 | 126,279 | 48,795 | 48,579 | 13,570 | 90,132 | 13,546 | 15,264 | 13,546 | 15,264 |
| $12,000 under $13,000 | 9,751 | 122,415 | 8,818 | 108,981 | 8,939 | 112,255 | 8,238 | 101,438 | 39,352 | 39,003 | 9,751 | 70,109 | 9,635 | 12,067 | 9,635 | 12,067 |
| $13,000 under $14,000 | 8,057 | 108,685 | 7,323 | 92,497 | 7,570 | 102,175 | 6,975 | 88,142 | 31,095 | 30,173 | 8,057 | 66,484 | 7,999 | 11,396 | 7,999 | 11,396 |
| $14,000 under $15,000 | 7,808 | 113,137 | 7,149 | 95,993 | 7,267 | 105,297 | 6,724 | 89,466 | 30,984 | 30,868 | 7,808 | 69,833 | 7,789 | 12,488 | 7,789 | 12,488 |
| $15,000 under $20,000 | 19,931 | 338,595 | 18,295 | 291,510 | 18,967 | 322,558 | 17,795 | 283,959 | 81,015 | 79,549 | 19,931 | 221,144 | 19,702 | 40,152 | 19,702 | 40,186 |
| $20,000 under $25,000 | 6,804 | 148,309 | 5,862 | 112,246 | 6,565 | 142,929 | 5,664 | 108,822 | 25,845 | 25,143 | 6,762 | 103,994 | 6,719 | 20,250 | 6,719 | 20,250 |
| $25,000 under $30,000 | 2,214 | 59,054 | 1,668 | 36,353 | 2,214 | 59,054 | 1,668 | 36,353 | 10,411 | 10,128 | 2,214 | 42,563 | 2,171 | 8,696 | 2,171 | 8,696 |
| $30,000 under $50,000 | 2,716 | 97,785 | 1,544 | 32,305 | 2,642 | 95,123 | 1,538 | 31,973 | 11,092 | 10,620 | 2,617 | 71,576 | 2,609 | 17,699 | 2,609 | 17,699 |
| $50,000 under $100,000 | 726 | 46,955 | 508 | 16,931 | 697 | 45,231 | 501 | 16,665 | 2,849 | 2,761 | 726 | 35,921 | 726 | 12,029 | 726 | 12,113 |
| $100,000 under $200,000 | 115 | 14,117 | 97 | 4,272 | 111 | 13,591 | 96 | 4,266 | 498 | 485 | 115 | 10,647 | 115 | 4,603 | 115 | 4,853 |
| $200,000 under $500,000 / $500,000 under $1,000,000 / $1,000,000 or more | 27 | 8,329 | 19 | 1,373 | 25 | 7,777 | 19 | 1,373 | 91 | 82 | 27 | 6,268 | 27 | 3,458 | 27 | 3,484 |
| Returns under $5,000 | 100,990 | 220,156 | 79,155 | 189,933 | 25,667 | 54,275 | 16,391 | 49,216 | 176,076 | 159,314 | 42,932 | 55,011 | 40,535 | 7,997 | 40,539 | 8,077 |
| Returns $5,000 under $10,000 | 81,205 | 612,220 | 72,420 | 528,724 | 55,418 | 431,242 | 48,657 | 365,077 | 248,611 | 237,845 | 78,542 | 301,476 | 76,376 | 48,063 | 76,376 | 48,063 |
| Returns $10,000 under $15,000 | 51,869 | 632,505 | 47,730 | 550,433 | 46,443 | 568,963 | 43,262 | 500,641 | 192,697 | 190,181 | 51,746 | 371,632 | 51,268 | 63,413 | 51,268 | 63,413 |
| Returns $15,000 or more | 32,533 | 713,145 | 27,993 | 494,989 | 31,221 | 686,263 | 27,281 | 483,411 | 131,801 | 128,768 | 32,392 | 492,113 | 32,069 | 106,887 | 32,069 | 107,281 |

Footnotes at end of table.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **NEBRASKA** | | | | | | | | | | | | | | | | |
| Total | 577,225 | 5,108,349 | 466,808 | 3,600,572 | 346,638 | 4,147,172 | 275,654 | 2,878,313 | 1,550,973 | 1,431,392 | 462,106 | 3,034,530 | 448,315 | 594,248 | 448,329 | 595,537 |
| Under $1,000 | 40,914 | 909 | 33,089 | 25,851 | 7,365 | -19,702 | 3,976 | 5,767 | 61,703 | 57,884 | 46,853 | 26,242 | 45,665 | 3,701 | 45,668 | 3,725 |
| $1,000 under $2,000 | 50,164 | 75,573 | 40,300 | 53,431 | 8,545 | 13,665 | 5,565 | 7,887 | 75,750 | 64,691 | | | | | | |
| $2,000 under $3,000 | 54,642 | 135,335 | 42,291 | 95,589 | 10,362 | 25,630 | 5,964 | 7,173 | 83,473 | 69,994 | 27,841 | 30,756 | 26,233 | 4,161 | 26,233 | 4,161 |
| $3,000 under $4,000 | 36,477 | 123,395 | 26,849 | 80,944 | 11,828 | 41,345 | 7,851 | 19,358 | 71,823 | 61,085 | 28,888 | 60,834 | 26,806 | 9,132 | 26,806 | 9,132 |
| $4,000 under $5,000 | 32,903 | 148,740 | 22,527 | 95,353 | 9,237 | 42,008 | 3,710 | 10,689 | 62,077 | 52,001 | 25,789 | 57,726 | 22,251 | 8,303 | 22,252 | 8,330 |
| $5,000 under $6,000 | 26,851 | 146,186 | 14,529 | 70,721 | 16,308 | 89,527 | 7,960 | 38,225 | 70,216 | 58,333 | 31,790 | 95,826 | 30,706 | 14,633 | 30,706 | 14,633 |
| $6,000 under $7,000 | 32,301 | 213,470 | 28,807 | 164,312 | 20,144 | 133,680 | 17,838 | 106,014 | 98,711 | 92,741 | 33,779 | 145,441 | 32,624 | 22,761 | 32,624 | 22,761 |
| $7,000 under $8,000 | 33,779 | 250,946 | 28,357 | 195,732 | 19,261 | 142,202 | 14,511 | 98,334 | 77,093 | 70,694 | 27,680 | 116,548 | 26,827 | 17,958 | 26,831 | 17,970 |
| $8,000 under $9,000 | 29,703 | 247,690 | 22,923 | 181,232 | 24,616 | 206,143 | 18,093 | 140,350 | 104,803 | 90,909 | 44,825 | 218,331 | 44,360 | 34,894 | 44,362 | 34,899 |
| $9,000 under $10,000 | 44,825 | 421,597 | 42,396 | 361,510 | 40,020 | 375,585 | 38,004 | 319,877 | 164,904 | 156,904 | 25,253 | 164,064 | 24,591 | 26,801 | 24,591 | 26,801 |
| $10,000 under $11,000 | 25,253 | 265,277 | 22,043 | 205,744 | 21,503 | 226,248 | 18,546 | 170,202 | 74,424 | 71,897 | 22,263 | 154,911 | 22,262 | 25,758 | 22,262 | 25,758 |
| $11,000 under $12,000 | 22,263 | 256,029 | 20,418 | 222,741 | 21,155 | 243,092 | 19,310 | 211,705 | 74,671 | 73,624 | 23,640 | 183,836 | 23,452 | 31,516 | 23,452 | 31,516 |
| $12,000 under $13,000 | 23,640 | 294,922 | 19,457 | 219,455 | 18,914 | 236,189 | 15,215 | 169,366 | 79,164 | 75,929 | 22,122 | 187,672 | 21,927 | 32,275 | 21,927 | 32,275 |
| $13,000 under $14,000 | 22,122 | 297,695 | 19,430 | 236,576 | 21,171 | 284,519 | 18,634 | 225,568 | 74,856 | 72,174 | 17,013 | 160,310 | 16,523 | 27,659 | 16,523 | 27,659 |
| $14,000 under $15,000 | 17,013 | 247,304 | 15,047 | 192,074 | 15,960 | 231,806 | 14,251 | 181,590 | 58,700 | 57,454 | 48,750 | 560,742 | 48,499 | 101,783 | 48,501 | 101,793 |
| $15,000 under $20,000 | 48,752 | 836,124 | 41,151 | 633,651 | 46,883 | 805,323 | 40,005 | 618,563 | 184,547 | 179,465 | 18,102 | 289,780 | 18,099 | 56,813 | 18,099 | 56,832 |
| $20,000 under $25,000 | 18,102 | 398,832 | 14,807 | 269,781 | 17,173 | 378,440 | 14,175 | 256,752 | 68,899 | 66,497 | 5,820 | 118,361 | 5,819 | 25,325 | 5,819 | 25,325 |
| $25,000 under $30,000 | 5,820 | 156,254 | 4,343 | 81,158 | 5,353 | 143,483 | 4,100 | 77,440 | 21,206 | 19,254 | 8,366 | 238,310 | 8,343 | 60,791 | 8,344 | 60,791 |
| $30,000 under $50,000 | 8,366 | 306,223 | 5,757 | 119,453 | 7,646 | 279,698 | 5,696 | 119,344 | 30,244 | 27,197 | 2,769 | 144,730 | 2,765 | 49,798 | 2,766 | 49,909 |
| $50,000 under $100,000 | 2,769 | 182,592 | 1,882 | 68,164 | 2,681 | 176,823 | 1,868 | 68,046 | 11,436 | 10,584 | 486 | 50,621 | 486 | 22,431 | 486 | 22,557 |
| $100,000 under $200,000 | 488 | 63,872 | 340 | 22,457 | 446 | 58,514 | 322 | 21,553 | 1,986 | 1,830 | 60 | 12,894 | 60 | 6,884 | 60 | 6,987 |
| $200,000 under $500,000 | 61 | 16,706 | 49 | 2,959 | 53 | 14,033 | 46 | 2,905 | 224 | 198 | 11 | 5,101 | 11 | 3,110 | 11 | 3,365 |
| $500,000 under $1,000,000 | 11 | 7,455 | 10 | 1,114 | 9 | 6,208 | 9 | 1,113 | 39 | 33 | 6 | 11,494 | 6 | 7,762 | 6 | 8,355 |
| $1,000,000 or more | 6 | 15,225 | 6 | 572 | 5 | 12,713 | 5 | 492 | 24 | 20 | | | | | | |
| Returns under $5,000 | 215,100 | 483,951 | 165,056 | 351,168 | 47,337 | 102,946 | 27,066 | 50,874 | 354,826 | 305,655 | 103,582 | 117,832 | 98,704 | 16,994 | 98,707 | 17,019 |
| Returns $5,000 under $10,000 | 167,459 | 1,279,888 | 137,012 | 973,506 | 120,349 | 947,137 | 96,406 | 702,801 | 515,727 | 469,581 | 163,863 | 633,872 | 156,768 | 98,549 | 156,775 | 98,594 |
| Returns $10,000 under $15,000 | 110,291 | 1,361,227 | 96,395 | 1,076,590 | 98,703 | 1,221,854 | 85,956 | 958,431 | 361,815 | 351,078 | 110,291 | 850,794 | 108,755 | 144,008 | 108,755 | 144,008 |
| Returns $15,000 or more | 84,375 | 1,983,283 | 68,345 | 1,199,308 | 80,249 | 1,875,236 | 66,226 | 1,166,208 | 318,605 | 305,078 | 84,370 | 1,432,032 | 84,088 | 334,697 | 84,092 | 335,916 |
| **NEVADA** | | | | | | | | | | | | | | | | |
| Total | 231,111 | 2,242,594 | 218,667 | 1,973,575 | 119,959 | 1,702,802 | 111,999 | 1,467,469 | 585,776 | 569,976 | 182,846 | 1,381,390 | 182,575 | 302,344 | 182,597 | 303,560 |
| Under $1,000 | 19,207 | -7,034 | 16,744 | 13,174 | 2,035 | -9,974 | 1,002 | 3,161 | 25,412 | 24,190 | - | - | - | - | 452 | 63 |
| $1,000 under $2,000 | 19,793 | 29,213 | 18,350 | 26,521 | 1,689 | 2,550 | 1,474 | 2,000 | 26,895 | 25,319 | (*) | (*) | (*) | (*) | | |
| $2,000 under $3,000 | 15,675 | 38,366 | 15,091 | 37,750 | 1,823 | 4,687 | 1,677 | 4,906 | 21,700 | 20,532 | 11,690 | 4,840 | 11,690 | 692 | 11,690 | 692 |
| $3,000 under $4,000 | 15,186 | 54,403 | 14,160 | 49,937 | 3,273 | 11,681 | 2,393 | 8,057 | 23,518 | 21,527 | 13,210 | 17,929 | 13,210 | 2,676 | 13,210 | 2,676 |
| $4,000 under $5,000 | 13,996 | 62,972 | 12,895 | 55,251 | 4,299 | 19,458 | 3,754 | 14,501 | 29,974 | 28,103 | 11,674 | 23,498 | 11,540 | 3,636 | 11,540 | 3,636 |
| $5,000 under $6,000 | 11,736 | 65,327 | 11,442 | 65,647 | 4,438 | 24,656 | 4,290 | 25,386 | 27,088 | 26,650 | 11,295 | 27,907 | 11,269 | 4,484 | 11,269 | 4,484 |
| $6,000 under $7,000 | 12,069 | 78,139 | 11,206 | 72,519 | 4,534 | 29,605 | 3,790 | 26,973 | 26,447 | 25,718 | 11,658 | 40,120 | 11,562 | 6,678 | 11,562 | 6,678 |
| $7,000 under $8,000 | 10,275 | 77,374 | 10,009 | 74,884 | 5,728 | 43,340 | 5,513 | 41,368 | 28,309 | 27,752 | 10,036 | 39,089 | 10,036 | 6,549 | 10,036 | 6,549 |
| $8,000 under $9,000 | 12,441 | 105,075 | 12,302 | 106,950 | 6,581 | 55,796 | 6,442 | 58,648 | 37,251 | 36,667 | 12,225 | 54,397 | 12,213 | 9,205 | 12,213 | 9,205 |
| $9,000 under $10,000 | 10,623 | 100,388 | 10,622 | 100,866 | 8,511 | 80,437 | 8,510 | 81,128 | 33,473 | 32,386 | 10,623 | 57,096 | 10,623 | 9,654 | 10,623 | 9,654 |
| $10,000 under $11,000 | 10,311 | 108,368 | 10,285 | 105,611 | 6,359 | 67,004 | 6,333 | 66,100 | 28,999 | 28,691 | 10,215 | 65,123 | 10,215 | 11,699 | 10,215 | 11,699 |
| $11,000 under $12,000 | 9,279 | 106,932 | 9,040 | 103,403 | 6,343 | 72,921 | 6,104 | 70,349 | 31,057 | 30,370 | 9,279 | 61,274 | 9,279 | 10,997 | 9,279 | 10,997 |
| $12,000 under $13,000 | 9,312 | 115,885 | 8,981 | 111,097 | 7,461 | 92,765 | 7,130 | 88,296 | 29,034 | 28,879 | 9,312 | 73,811 | 9,312 | 13,252 | 9,312 | 13,252 |
| $13,000 under $14,000 | 7,967 | 107,233 | 7,636 | 100,415 | 6,907 | 92,830 | 6,576 | 85,961 | 23,826 | 23,636 | 7,966 | 69,944 | 7,966 | 12,577 | 7,967 | 12,585 |
| $14,000 under $15,000 | 7,840 | 113,830 | 7,519 | 105,537 | 7,028 | 101,922 | 6,862 | 96,063 | 27,225 | 26,916 | 7,837 | 73,430 | 7,837 | 13,303 | 7,837 | 13,303 |
| $15,000 under $20,000 | 25,341 | 433,626 | 24,621 | 408,953 | 24,135 | 414,300 | 23,415 | 389,151 | 93,686 | 92,528 | 25,338 | 282,129 | 25,335 | 52,846 | 25,338 | 52,880 |
| $20,000 under $25,000 | 12,624 | 278,019 | 11,670 | 239,275 | 12,060 | 265,781 | 11,106 | 229,204 | 44,326 | 43,265 | 12,621 | 199,829 | 12,621 | 41,291 | 12,621 | 41,291 |
| $25,000 under $30,000 | 2,974 | 80,776 | 2,752 | 70,369 | 2,834 | 76,862 | 2,682 | 68,309 | 10,511 | 10,371 | 2,974 | 61,520 | 2,974 | 13,884 | 2,974 | 13,884 |
| $30,000 under $50,000 | 2,423 | 90,723 | 1,803 | 56,731 | 2,065 | 76,387 | 1,554 | 46,331 | 9,526 | 9,450 | 2,423 | 68,696 | 2,423 | 18,153 | 2,423 | 18,153 |
| $50,000 under $100,000 | 1,583 | 102,946 | 1,213 | 46,438 | 1,471 | 95,818 | 1,103 | 42,069 | 5,968 | 5,636 | 1,582 | 80,108 | 1,582 | 27,795 | 1,583 | 28,014 |
| $100,000 under $200,000 | 324 | 42,344 | 228 | 14,889 | 275 | 35,817 | 206 | 13,727 | 1,112 | 1,010 | 320 | 34,557 | 320 | 15,598 | 321 | 15,734 |
| $200,000 under $500,000 | 107 | 31,020 | 76 | 5,146 | 90 | 26,157 | 66 | 3,944 | 356 | 307 | 106 | 24,402 | 106 | 13,638 | 107 | 13,934 |
| $500,000 under $1,000,000 | 18 | 12,803 | 16 | 1,712 | 15 | 10,328 | 13 | 1,696 | 60 | 54 | 18 | 11,217 | 18 | 7,013 | 18 | 7,154 |
| $1,000,000 or more | 7 | 13,868 | 6 | 501 | 5 | 11,674 | 4 | 141 | 23 | 19 | 7 | 10,280 | 7 | 6,695 | 7 | 7,043 |
| Returns under $5,000 | 83,857 | 177,920 | 77,240 | 182,632 | 13,119 | 28,401 | 10,300 | 32,625 | 127,499 | 119,671 | 37,011 | 46,461 | 36,877 | 7,031 | 36,892 | 7,067 |
| Returns $5,000 under $10,000 | 57,144 | 426,303 | 55,581 | 420,866 | 29,792 | 233,833 | 28,545 | 233,503 | 152,568 | 149,173 | 55,837 | 218,609 | 55,703 | 36,571 | 55,703 | 36,571 |
| Returns $10,000 under $15,000 | 44,709 | 552,247 | 43,461 | 526,053 | 34,098 | 427,443 | 33,005 | 406,769 | 140,141 | 138,492 | 44,609 | 343,582 | 44,609 | 61,828 | 44,610 | 61,836 |
| Returns $15,000 or more | 45,401 | 1,086,124 | 42,385 | 844,014 | 42,950 | 1,013,124 | 40,149 | 794,572 | 165,568 | 162,640 | 45,389 | 772,738 | 45,386 | 196,913 | 45,392 | 198,087 |

Footnotes at end of table.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| NEW HAMPSHIRE | | | | | | | | | | | | | | | | |
| Total | 316,878 | 2,833,912 | 292,978 | 2,397,593 | 176,041 | 2,209,408 | 165,431 | 1,876,585 | 843,054 | 805,865 | 252,505 | 1,691,664 | 251,247 | 344,108 | 251,266 | 344,675 |
| Under $1,000 | 22,074 | 1,898 | 19,568 | 11,411 | 1,182 | -3,040 | 752 | 1,430 | 26,392 | 25,389 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 28,043 | 41,002 | 26,250 | 37,493 | 2,542 | 3,919 | 2,020 | 2,996 | 41,373 | 37,287 | (*) | (*) | (*) | (*) | 14,829 | 928 |
| $2,000 under $3,000 | 22,018 | 55,076 | 18,029 | 42,619 | 3,736 | 9,672 | 2,860 | 6,555 | 35,853 | 30,527 | 15,032 | 6,445 | 14,556 | 915 | | |
| $3,000 under $4,000 | 18,856 | 65,869 | 16,774 | 54,026 | 4,863 | 16,947 | 4,113 | 11,901 | 35,350 | 31,209 | 14,500 | 17,844 | 14,338 | 2,661 | 14,338 | 2,661 |
| $4,000 under $5,000 | 21,197 | 96,184 | 19,776 | 86,348 | 6,325 | 29,670 | 5,798 | 25,890 | 41,689 | 38,871 | 19,946 | 39,804 | 19,719 | 6,281 | 19,719 | 6,281 |
| $5,000 under $6,000 | 19,037 | 104,818 | 17,026 | 90,035 | 7,055 | 39,350 | 5,991 | 32,498 | 40,191 | 37,207 | 17,963 | 48,434 | 17,963 | 7,841 | 17,963 | 7,841 |
| $6,000 under $7,000 | 22,433 | 144,793 | 21,319 | 133,048 | 11,332 | 72,275 | 10,803 | 67,562 | 55,689 | 53,342 | 21,971 | 72,833 | 21,971 | 12,047 | 21,971 | 12,047 |
| $7,000 under $8,000 | 17,388 | 130,454 | 15,989 | 113,913 | 10,574 | 79,363 | 9,679 | 69,075 | 49,311 | 46,654 | 17,095 | 67,139 | 17,028 | 11,121 | 17,028 | 11,121 |
| $8,000 under $9,000 | 17,492 | 148,381 | 16,512 | 133,718 | 13,009 | 110,098 | 12,426 | 101,069 | 55,752 | 53,692 | 17,385 | 78,748 | 17,271 | 13,006 | 17,271 | 13,006 |
| $9,000 under $10,000 | 15,802 | 150,249 | 15,660 | 139,109 | 12,577 | 119,764 | 12,502 | 111,443 | 52,176 | 51,707 | 15,802 | 83,619 | 15,802 | 14,135 | 15,802 | 14,135 |
| $10,000 under $11,000 | 18,530 | 193,822 | 17,767 | 181,030 | 16,476 | 172,436 | 16,133 | 164,714 | 63,524 | 62,288 | 18,530 | 112,078 | 18,530 | 18,919 | 18,530 | 18,919 |
| $11,000 under $12,000 | 13,249 | 152,007 | 12,930 | 143,789 | 11,687 | 134,176 | 11,613 | 129,230 | 43,310 | 42,700 | 13,249 | 92,107 | 13,127 | 15,992 | 13,127 | 15,992 |
| $12,000 under $13,000 | 13,307 | 165,918 | 12,623 | 149,889 | 11,698 | 145,882 | 11,258 | 135,835 | 46,788 | 45,302 | 13,307 | 101.432 | 13,245 | 17,862 | 13,245 | 17,862 |
| $13,000 under $14,000 | 10,522 | 142,234 | 10,173 | 134,139 | 10,156 | 137,278 | 9,929 | 131,472 | 41,340 | 40,622 | 10,522 | 87,723 | 10,522 | 15,449 | 10,522 | 15,449 |
| $14,000 under $15,000 | 9,069 | 131,875 | 8,833 | 121,675 | 8,594 | 124,977 | 8,358 | 115,382 | 38,037 | 37,671 | 9,069 | 79,615 | 9,069 | 14,323 | 9,069 | 14,323 |
| $15,000 under $20,000 | 28,804 | 493,425 | 28,078 | 446,409 | 27,263 | 467,032 | 26,874 | 427,634 | 104,560 | 102,964 | 28,804 | 332,901 | 28,780 | 63,319 | 28,780 | 63,329 |
| $20,000 under $25,000 | 9,666 | 214,489 | 8,443 | 166,463 | 8,520 | 189,008 | 7,947 | 156,089 | 32,746 | 31,697 | 9,666 | 157,989 | 9,665 | 33,353 | 9,665 | 33,353 |
| $25,000 under $30,000 | 2,804 | 76,033 | 2,543 | 61,004 | 2,527 | 68,338 | 2,266 | 56,980 | 12,594 | 12,406 | 2,804 | 55,920 | 2,804 | 12,416 | 2,804 | 12,416 |
| $30,000 under $50,000 | 4,877 | 180,819 | 3,384 | 92,233 | 4,319 | 158,809 | 2,848 | 72,166 | 19,162 | 17,770 | 4,877 | 139,267 | 4,876 | 36,031 | 4,877 | 36,041 |
| $50,000 under $100,000 | 1,438 | 94,637 | 1,084 | 46,264 | 1,371 | 90,152 | 1,060 | 44,731 | 6,224 | 5,696 | 1,438 | 77,040 | 1,436 | 27,398 | 1,438 | 27,597 |
| $100,000 under $200,000 | 211 | 27,275 | 173 | 10,312 | 181 | 23,152 | 160 | 9,473 | 777 | 681 | 211 | 22,229 | 211 | 10,100 | 211 | 10,135 |
| $200,000 under $500,000 | 53 | 15,694 | 36 | 2,281 | 47 | 13,828 | 34 | 2,155 | 185 | 155 | 53 | 12,299 | 53 | 6,888 | 53 | 7,042 |
| $500,000 under $1,000,000 | 8 | 6,962 | 8 | 383 | 7 | 6,322 | 7 | 305 | 31 | 28 | 8 | 6,101 | 8 | 4,036 | 8 | 4,118 |
| $1,000,000 or more | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 112,188 | 260,028 | 100,397 | 231,897 | 18,648 | 57,168 | 15,543 | 48,772 | 180,657 | 163,283 | 49,751 | 64,190 | 48,886 | 9,871 | 48,902 | 9,948 |
| Returns $5,000 under $10,000 | 92,152 | 678,695 | 86,506 | 609,824 | 54,547 | 420,851 | 51,401 | 381,647 | 253,119 | 242,602 | 90,216 | 350,773 | 90,035 | 58,151 | 90,035 | 58,151 |
| Returns $10,000 under $15,000 | 64,677 | 785,856 | 62,326 | 730,523 | 58,611 | 714,749 | 57,291 | 676,634 | 232,999 | 228,583 | 64,677 | 472,955 | 64,493 | 82,546 | 64,493 | 82,546 |
| Returns $15,000 or more | 47,861 | 1,109,333 | 43,749 | 825,350 | 44,235 | 1,016,641 | 41,196 | 769,533 | 176,279 | 171,397 | 47,861 | 803,746 | 47,833 | 193,541 | 47,836 | 194,031 |
| NEW JERSEY | | | | | | | | | | | | | | | | |
| Total | 2,908,163 | 31,546,982 | 2,658,576 | 26,683,116 | 1,492,687 | 24,052,101 | 1,354,810 | 20,391,764 | 7,585,834 | 7,235,323 | 2,319,858 | 19,824,880 | 2,313,612 | 4,367,162 | 2,313,655 | 4,375,377 |
| Under $1,000 | 256,313 | 44,748 | 240,258 | 142,909 | 10,885 | -54,142 | 6,314 | 17,601 | 313,481 | 301,089 | - | - | - | - | 23 | 153 |
| $1,000 under $2,000 | 235,342 | 362,551 | 216,317 | 326,266 | 22,710 | 36,650 | 19,861 | 37,717 | 309,126 | 285,460 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 146,886 | 367,783 | 134,074 | 309,967 | 11,359 | 28,806 | | | 191,262 | 175,465 | 120,149 | 59,328 | 120,050 | 8,409 | 120,050 | 8,409 |
| $3,000 under $4,000 | 138,168 | 480,244 | 113,346 | 364,088 | 29,066 | 101,738 | 19,793 | 54,976 | 288,637 | 244,133 | 107,883 | 130,027 | 105,815 | 19,258 | 105,815 | 19,258 |
| $4,000 under $5,000 | 139,927 | 626,521 | 115,152 | 477,006 | 41,133 | 181,898 | 27,980 | 109,514 | 284,618 | 240,049 | 118,995 | 220,879 | 116,677 | 34,121 | 116,677 | 34,121 |
| $5,000 under $6,000 | 163,034 | 894,124 | 140,559 | 740,524 | 47,526 | 261,591 | 34,218 | 176,950 | 328,308 | 302,791 | 148,504 | 403,192 | 148,044 | 66,006 | 148,044 | 66,006 |
| $6,000 under $7,000 | 158,753 | 1,024,647 | 137,214 | 853,926 | 53,921 | 354,068 | 46,774 | 290,562 | 377,985 | 347,134 | 154,908 | 499,593 | 154,908 | 82,101 | 154,908 | 82,101 |
| $7,000 under $8,000 | 130,624 | 978,288 | 112,785 | 813,981 | 47,715 | 357,519 | 39,313 | 285,956 | 331,851 | 313,634 | 127,714 | 515,335 | 127,363 | 87,459 | 127,363 | 87,459 |
| $8,000 under $9,000 | 140,945 | 1,193,011 | 126,337 | 1,057,956 | 71,158 | 606,777 | 59,135 | 492,937 | 383,155 | 366,687 | 140,662 | 673,321 | 140,662 | 116,635 | 140,665 | 116,645 |
| $9,000 under $10,000 | 103,984 | 1,036,527 | 100,811 | 905,323 | 64,346 | 612,424 | 56,780 | 540,776 | 337,218 | 320,560 | 106,652 | 565,600 | 106,371 | 98,445 | 106,371 | 98,445 |
| $10,000 under $11,000 | 149,228 | 1,568,515 | 139,972 | 1,423,146 | 98,958 | 1,039,686 | 91,062 | 928,702 | 424,141 | 407,962 | 149,227 | 934,745 | 149,130 | 166,674 | 149,130 | 166,674 |
| $11,000 under $12,000 | 128,600 | 1,474,500 | 119,758 | 1,317,802 | 90,538 | 1,038,869 | 85,969 | 946,706 | 390,668 | 378,925 | 128,600 | 909,963 | 128,600 | 163,149 | 129,600 | 163,149 |
| $12,000 under $13,000 | 102,889 | 1,283,666 | 98,383 | 1,175,181 | 85,693 | 1,069,005 | 82,981 | 1,004,067 | 330,337 | 324,103 | 102,709 | 778,557 | 102,612 | 138,216 | 102,612 | 138,216 |
| $13,000 under $14,000 | 103,746 | 1,394,818 | 99,871 | 1,308,434 | 88,360 | 1,187,591 | 85,040 | 1,112,669 | 343,489 | 333,823 | 103,746 | 860,371 | 103,746 | 155,769 | 103,746 | 155,769 |
| $14,000 under $15,000 | 104,984 | 1,520,386 | 102,984 | 1,422,167 | 89,349 | 1,294,028 | 88,237 | 1,222,015 | 377,109 | 368,993 | 104,984 | 970,540 | 104,984 | 178,114 | 104,984 | 178,114 |
| $15,000 under $20,000 | 360,815 | 6,224,943 | 347,738 | 5,791,854 | 322,449 | 5,575,883 | 315,392 | 5,281,599 | 1,311,431 | 1,293,282 | 360,345 | 4,095,750 | 360,243 | 783,778 | 360,244 | 783,788 |
| $20,000 under $25,000 | 159,432 | 3,538,887 | 152,876 | 3,205,085 | 149,217 | 3,315,993 | 143,820 | 3,039,114 | 577,509 | 570,206 | 159,431 | 2,505,246 | 159,333 | 517,840 | 159,334 | 517,886 |
| $25,000 under $30,000 | 72,276 | 1,975,606 | 67,048 | 1,672,577 | 67,291 | 1,843,068 | 63,419 | 1,587,503 | 270,300 | 261,851 | 72,275 | 1,441,909 | 72,019 | 318,823 | 72,020 | 318,834 |
| $30,000 under $50,000 | 75,803 | 2,812,296 | 67,334 | 2,077,217 | 71,617 | 2,661,285 | 64,029 | 2,006,586 | 289,672 | 281,400 | 75,510 | 2,093,438 | 75,506 | 543,406 | 75,510 | 543,458 |
| $50,000 under $100,000 | 25,734 | 1,693,287 | 21,145 | 921,102 | 24,111 | 1,588,740 | 20,269 | 893,311 | 103,488 | 97,492 | 25,696 | 1,333,072 | 25,689 | 470,351 | 25,694 | 471,373 |
| $100,000 under $200,000 | 4,605 | 607,585 | 3,768 | 281,466 | 4,322 | 569,587 | 3,629 | 272,312 | 18,099 | 16,766 | 4,599 | 487,852 | 4,594 | 218,493 | 4,596 | 219,604 |
| $200,000 under $500,000 | 908 | 255,028 | 715 | 77,112 | 827 | 231,227 | 678 | 73,789 | 3,330 | 2,946 | 906 | 204,459 | 905 | 109,947 | 907 | 111,843 |
| $500,000 under $1,000,000 | 120 | 79,930 | 98 | 13,725 | 99 | 66,401 | 88 | 12,262 | 444 | 410 | 120 | 61,244 | 118 | 37,485 | 119 | 38,483 |
| $1,000,000 or more | 47 | 109,092 | 33 | 4,292 | 37 | 83,409 | 29 | 4,140 | 176 | 162 | 47 | 78,649 | 47 | 52,431 | 47 | 55,337 |
| Returns under $5,000 | 916,636 | 1,881,848 | 819,147 | 1,620,236 | 115,153 | 294,950 | 73,948 | 219,809 | 1,387,124 | 1,246,196 | 353,223 | 412,045 | 348,738 | 62,041 | 348,761 | 62,194 |
| Returns $5,000 under $10,000 | 702,340 | 5,126,595 | 617,706 | 4,371,720 | 284,666 | 2,192,379 | 236,220 | 1,787,182 | 1,758,517 | 1,650,806 | 678,440 | 2,657,041 | 677,348 | 450,646 | 677,351 | 450,656 |
| Returns $10,000 under $15,000 | 589,447 | 7,241,884 | 560,968 | 6,646,730 | 452,898 | 5,629,181 | 433,289 | 5,214,160 | 1,865,744 | 1,813,806 | 589,266 | 4,454,175 | 589,072 | 801,922 | 589,072 | 801,922 |
| Returns $15,000 or more | 699,740 | 17,296,654 | 660,755 | 14,044,430 | 639,970 | 15,935,594 | 611,353 | 13,170,617 | 2,574,449 | 2,524,515 | 698,929 | 12,301,619 | 698,454 | 3,052,553 | 698,471 | 3,060,606 |

Footnotes at end of table.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **NEW MEXICO** | | | | | | | | | | | | | | | | |
| Total | 371,130 | 2,940,964 | 330,699 | 2,448,982 | 218,692 | 2,346,038 | 195,197 | 1,979,163 | 1,069,808 | 1,027,304 | 263,718 | 1,602,337 | 261,109 | 318,922 | 261,128 | 319,857 |
| Under $1,000 | 42,107 | -1,509 | 35,861 | 21,562 | 6,427 | -16,036 | 3,736 | 4,804 | 63,225 | 59,675 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 32,877 | 48,770 | 29,455 | 43,993 | 6,063 | 9,220 | 4,746 | 7,710 | 54,997 | 51,471 | (*) | (*) | (*) | (*) | 17,231 | 1,187 |
| $2,000 under $3,000 | 28,924 | 72,530 | 24,545 | 60,700 | 7,638 | 19,219 | 5,317 | 14,095 | 55,807 | 52,865 | 17,041 | 8,234 | 16,934 | 1,175 | | |
| $3,000 under $4,000 | 30,572 | 107,998 | 26,615 | 97,230 | 12,766 | 45,777 | 11,049 | 43,055 | 73,213 | 69,244 | 22,034 | 22,984 | 21,145 | 3,309 | 21,147 | 3,316 |
| $4,000 under $5,000 | 30,183 | 135,218 | 26,881 | 118,149 | 16,974 | 76,374 | 14,887 | 66,419 | 79,017 | 75,328 | 24,590 | 40,675 | 24,137 | 6,147 | 24,137 | 6,147 |
| $5,000 under $6,000 | 22,068 | 121,674 | 19,182 | 103,030 | 14,422 | 79,572 | 12,820 | 69,303 | 67,343 | 63,423 | 18,602 | 41,015 | 18,294 | 6,247 | 18,294 | 6,247 |
| $6,000 under $7,000 | 17,684 | 114,683 | 15,237 | 98,038 | 12,827 | 83,215 | 11,188 | 73,292 | 59,230 | 56,429 | 16,147 | 44,579 | 15,867 | 6,886 | 15,867 | 6,886 |
| $7,000 under $8,000 | 22,250 | 167,199 | 20,491 | 153,367 | 17,157 | 128,923 | 16,196 | 122,531 | 81,340 | 78,731 | 20,989 | 69,683 | 20,803 | 10,858 | 20,803 | 10,858 |
| $8,000 under $9,000 | 16,721 | 142,175 | 15,945 | 133,313 | 12,623 | 107,109 | 12,293 | 102,255 | 63,034 | 61,784 | 16,564 | 67,126 | 16,563 | 11,019 | 16,564 | 11,048 |
| $9,000 under $10,000 | 18,387 | 174,941 | 17,260 | 158,721 | 13,585 | 129,320 | 12,557 | 116,857 | 61,433 | 59,328 | 18,203 | 94,673 | 18,202 | 16,013 | 18,202 | 16,013 |
| $10,000 under $11,000 | 17,858 | 187,306 | 15,734 | 159,767 | 15,562 | 163,385 | 13,643 | 140,168 | 63,613 | 60,698 | 17,858 | 102,411 | 17,691 | 17,114 | 17,691 | 17,114 |
| $11,000 under $12,000 | 14,100 | 161,864 | 13,307 | 148,125 | 10,971 | 125,675 | 10,337 | 113,348 | 53,814 | 52,845 | 13,997 | 88,231 | 13,997 | 15,207 | 13,997 | 15,207 |
| $12,000 under $13,000 | 11,643 | 145,170 | 10,888 | 133,598 | 10,371 | 129,332 | 10,026 | 123,899 | 45,206 | 43,890 | 11,643 | 84,775 | 11,641 | 14,742 | 11,641 | 14,742 |
| $13,000 under $14,000 | 8,061 | 108,885 | 7,410 | 97,716 | 7,613 | 102,817 | 7,148 | 94,530 | 31,739 | 31,225 | 8,061 | 64,165 | 8,053 | 11,286 | 8,053 | 11,286 |
| $14,000 under $15,000 | 9,291 | 134,601 | 8,489 | 117,097 | 8,586 | 124,301 | 7,990 | 110,228 | 35,139 | 34,001 | 9,290 | 82,200 | 9,290 | 14,640 | 9,290 | 14,640 |
| $15,000 under $20,000 | 27,297 | 468,227 | 25,459 | 399,657 | 25,211 | 430,770 | 23,793 | 379,293 | 104,562 | 102,502 | 27,297 | 308,247 | 27,110 | 57,787 | 27,110 | 57,787 |
| $20,000 under $25,000 | 10,677 | 237,218 | 9,878 | 197,345 | 10,211 | 226,933 | 9,688 | 194,889 | 40,253 | 39,353 | 10,676 | 168,163 | 10,656 | 34,317 | 10,657 | 34,337 |
| $25,000 under $30,000 | 4,516 | 121,901 | 3,845 | 82,501 | 4,397 | 118,574 | 3,775 | 82,449 | 15,203 | 14,589 | 4,516 | 91,425 | 4,516 | 19,854 | 4,516 | 19,854 |
| $30,000 under $50,000 | 4,434 | 164,617 | 3,158 | 87,045 | 3,947 | 145,952 | 3,016 | 82,890 | 16,412 | 15,090 | 4,434 | 126,904 | 4,434 | 32,884 | 4,434 | 32,884 |
| $50,000 under $100,000 | 1,223 | 79,565 | 882 | 29,200 | 1,112 | 73,046 | 825 | 28,788 | 4,326 | 4,014 | 1,222 | 59,838 | 1,222 | 20,676 | 1,223 | 20,775 |
| $100,000 under $200,000 | 201 | 26,647 | 137 | 5,967 | 180 | 23,429 | 130 | 5,614 | 704 | 645 | 201 | 21,639 | 201 | 9,818 | 201 | 9,893 |
| $200,000 under $500,000 | 48 | 13,489 | 36 | 2,505 | 42 | 11,880 | 34 | 2,416 | 170 | 148 | 48 | 10,444 | 48 | 5,771 | 48 | 6,295 |
| $500,000 under $1,000,000 | 5 | 3,526 | 3 | 91 | 4 | 2,983 | 2 | 66 | 16 | 16 | 5 | 2,829 | 5 | 1,836 | 5 | 1,877 |
| $1,000,000 or more | 3 | 4,269 | 1 | 264 | 3 | 4,269 | 1 | 264 | 12 | 10 | 3 | 2,014 | 3 | 1,323 | 3 | 1,400 |
| Returns under $5,000 | 164,663 | 363,007 | 143,357 | 341,634 | 49,868 | 134,554 | 39,735 | 136,082 | 326,259 | 308,583 | 63,962 | 71,976 | 62,513 | 10,643 | 62,529 | 10,712 |
| Returns $5,000 under $10,000 | 97,110 | 720,672 | 88,115 | 646,470 | 70,614 | 528,138 | 65,054 | 484,239 | 332,380 | 319,695 | 90,505 | 317,077 | 89,729 | 51,023 | 89,730 | 51,052 |
| Returns $10,000 under $15,000 | 60,953 | 737,825 | 55,828 | 656,303 | 53,103 | 645,510 | 49,144 | 582,173 | 229,511 | 222,659 | 60,849 | 421,782 | 60,672 | 72,989 | 60,672 | 72,989 |
| Returns $15,000 or more | 48,404 | 1,119,460 | 43,399 | 804,575 | 45,107 | 1,037,835 | 41,264 | 776,669 | 181,658 | 176,367 | 48,402 | 791,502 | 48,195 | 184,267 | 48,197 | 185,104 |
| **NEW YORK** | | | | | | | | | | | | | | | | |
| Total | 6,943,381 | 74,546,321 | 6,327,234 | 62,008,786 | 3,538,823 | 54,005,358 | 3,245,878 | 44,893,814 | 18,201,901 | 17,228,448 | 5,651,524 | 44,270,266 | 5,620,426 | 9,642,116 | 5,620,812 | 9,673,831 |
| Under $1,000 | 486,069 | 14,449 | 444,182 | 317,560 | 34,011 | -169,748 | 19,835 | 75,943 | 601,293 | 575,256 | (*) | (*) | (*) | (*) | 2,190 | 1,178 |
| $1,000 under $2,000 | 421,861 | 620,241 | 377,244 | 542,247 | 36,523 | 52,947 | 24,273 | 36,973 | 578,043 | 533,249 | 9,378 | 2,757 | 9,378 | 381 | 9,378 | 381 |
| $2,000 under $3,000 | 413,934 | 1,027,261 | 338,415 | 806,715 | 70,770 | 181,445 | 45,457 | 121,725 | 682,080 | 593,066 | 256,748 | 116,430 | 254,669 | 16,497 | 254,669 | 16,497 |
| $3,000 under $4,000 | 434,388 | 1,536,663 | 358,690 | 1,186,470 | 121,211 | 424,303 | 95,060 | 271,794 | 910,729 | 784,904 | 322,269 | 378,509 | 309,608 | 54,718 | 309,608 | 54,718 |
| $4,000 under $5,000 | 443,958 | 1,995,640 | 380,315 | 1,628,128 | 115,466 | 523,548 | 89,444 | 359,041 | 932,177 | 825,569 | 391,524 | 738,346 | 383,986 | 115,501 | 383,988 | 115,585 |
| $5,000 under $6,000 | 391,468 | 2,151,776 | 342,833 | 1,753,585 | 143,302 | 791,893 | 118,742 | 578,270 | 883,823 | 794,450 | 364,605 | 917,281 | 361,580 | 146,510 | 361,581 | 146,533 |
| $6,000 under $7,000 | 349,146 | 2,276,215 | 306,864 | 1,929,329 | 146,245 | 956,088 | 122,166 | 748,277 | 841,175 | 787,084 | 336,003 | 1,119,751 | 335,763 | 186,761 | 335,768 | 186,794 |
| $7,000 under $8,000 | 436,838 | 3,266,050 | 409,010 | 2,894,656 | 188,061 | 1,407,845 | 171,361 | 1,161,907 | 1,093,674 | 1,016,114 | 424,636 | 1,724,560 | 423,916 | 293,199 | 423,916 | 293,199 |
| $8,000 under $9,000 | 353,847 | 3,016,439 | 327,894 | 2,684,263 | 174,520 | 1,493,358 | 158,459 | 1,293,788 | 959,108 | 919,083 | 350,350 | 1,649,061 | 347,742 | 284,649 | 347,742 | 284,649 |
| $9,000 under $10,000 | 346,104 | 3,278,572 | 324,586 | 2,930,188 | 205,950 | 1,953,822 | 197,659 | 1,793,676 | 1,058,913 | 1,013,658 | 339,420 | 1,765,287 | 338,592 | 306,276 | 338,592 | 306,276 |
| $10,000 under $11,000 | 328,773 | 3,441,642 | 311,374 | 3,111,263 | 193,822 | 2,030,129 | 183,587 | 1,834,040 | 917,766 | 882,147 | 327,240 | 2,047,423 | 326,561 | 364,845 | 326,562 | 364,865 |
| $11,000 under $12,000 | 277,338 | 3,180,625 | 266,302 | 2,919,925 | 197,588 | 2,268,795 | 191,028 | 2,107,874 | 878,683 | 851,873 | 276,316 | 1,829,928 | 276,172 | 325,775 | 276,174 | 325,819 |
| $12,000 under $13,000 | 267,229 | 3,336,651 | 257,337 | 3,060,391 | 200,741 | 2,506,721 | 194,610 | 2,318,692 | 854,685 | 835,512 | 267,061 | 2,006,836 | 267,060 | 360,551 | 267,060 | 360,551 |
| $13,000 under $14,000 | 237,625 | 3,200,864 | 227,794 | 2,947,870 | 183,350 | 2,467,923 | 176,604 | 2,290,863 | 800,417 | 784,330 | 234,280 | 1,897,673 | 234,280 | 346,234 | 234,281 | 346,249 |
| $14,000 under $15,000 | 224,986 | 3,253,442 | 214,082 | 2,991,085 | 178,924 | 2,586,982 | 171,997 | 2,406,628 | 755,635 | 734,626 | 224,103 | 2,014,185 | 223,866 | 372,643 | 223,871 | 372,734 |
| $15,000 under $20,000 | 791,583 | 13,629,398 | 762,618 | 12,473,731 | 674,674 | 11,645,261 | 655,284 | 10,807,614 | 2,743,944 | 2,687,972 | 789,484 | 8,826,950 | 789,414 | 1,696,801 | 789,424 | 1,696,932 |
| $20,000 under $25,000 | 342,651 | 7,598,693 | 327,287 | 6,747,261 | 311,753 | 6,909,808 | 301,961 | 6,247,955 | 1,228,970 | 1,200,666 | 341,855 | 5,157,419 | 341,791 | 1,062,267 | 341,803 | 1,062,629 |
| $25,000 under $30,000 | 146,173 | 3,965,511 | 135,227 | 3,296,541 | 135,028 | 3,665,224 | 127,356 | 3,108,605 | 538,035 | 515,460 | 145,639 | 2,745,243 | 145,591 | 603,724 | 145,597 | 603,771 |
| $30,000 under $50,000 | 171,366 | 6,303,366 | 152,401 | 4,568,942 | 156,924 | 5,775,832 | 142,520 | 4,320,661 | 647,022 | 620,322 | 170,909 | 4,334,022 | 170,839 | 1,082,580 | 170,864 | 1,083,170 |
| $50,000 under $100,000 | 60,840 | 4,031,549 | 49,779 | 2,182,831 | 54,963 | 3,643,999 | 46,451 | 2,045,710 | 232,084 | 216,520 | 60,588 | 2,801,794 | 60,538 | 943,136 | 60,649 | 946,616 |
| $100,000 under $200,000 | 13,227 | 1,745,607 | 10,134 | 713,796 | 11,663 | 1,532,919 | 9,421 | 667,608 | 49,596 | 44,536 | 13,115 | 1,178,343 | 13,095 | 506,921 | 13,146 | 511,856 |
| $200,000 under $500,000 | 3,305 | 930,889 | 2,383 | 246,463 | 2,803 | 786,813 | 2,181 | 229,958 | 11,770 | 10,138 | 3,262 | 597,963 | 3,250 | 309,921 | 3,281 | 316,038 |
| $500,000 under $1,000,000 | 491 | 330,331 | 361 | 51,373 | 399 | 271,040 | 319 | 46,340 | 1,697 | 1,447 | 483 | 204,796 | 481 | 121,143 | 489 | 126,394 |
| $1,000,000 or more | 181 | 414,448 | 122 | 24,172 | 132 | 298,411 | 103 | 19,872 | 582 | 466 | 177 | 215,656 | 175 | 141,076 | 179 | 150,396 |
| Returns under $5,000 | 2,200,210 | 5,194,254 | 1,898,846 | 4,481,120 | 377,981 | 1,012,495 | 274,069 | 865,476 | 3,704,322 | 3,312,044 | 981,998 | 1,236,096 | 959,720 | 187,104 | 959,833 | 188,360 |
| Returns $5,000 under $10,000 | 1,877,403 | 13,989,051 | 1,711,187 | 12,192,021 | 858,078 | 6,603,007 | 768,387 | 5,575,917 | 4,836,693 | 4,530,389 | 1,815,014 | 7,175,940 | 1,807,593 | 1,217,394 | 1,807,599 | 1,217,451 |
| Returns $10,000 under $15,000 | 1,335,951 | 16,413,223 | 1,276,889 | 15,030,533 | 954,425 | 11,860,550 | 917,826 | 10,958,097 | 4,207,186 | 4,088,488 | 1,329,000 | 9,796,044 | 1,327,939 | 1,770,048 | 1,327,948 | 1,770,218 |
| Returns $15,000 or more | 1,529,817 | 38,949,793 | 1,440,312 | 30,305,111 | 1,348,339 | 34,529,306 | 1,285,596 | 27,494,323 | 5,453,700 | 5,297,527 | 1,525,512 | 26,062,186 | 1,525,174 | 6,467,569 | 1,525,432 | 6,497,802 |

Footnotes at end of table.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| NORTH CAROLINA | | | | | | | | | | | | | | | | |
| Total | 1,885,743 | 15,737,244 | 1,742,437 | 13,464,747 | 1,072,400 | 12,355,806 | 988,992 | 10,515,993 | 4,824,075 | 4,652,807 | 1,485,234 | 9,074,197 | 1,480,991 | 1,813,085 | 1,481,016 | 1,815,040 |
| Under $1,000 | 158,810 | 38,680 | 142,083 | 91,607 | 15,876 | -27,121 | 6,958 | 13,839 | 206,113 | 195,362 | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 147,510 | 233,676 | 130,795 | 210,495 | 24,389 | 39,427 | 18,723 | 33,243 | 227,118 | 210,315 | 92,973 | 45,088 | 92,973 | 6,431 | 92,973 | 6,431 |
| $2,000 under $3,000 | 127,114 | 314,711 | 110,075 | 264,103 | 21,113 | 53,333 | 12,968 | 29,650 | 218,168 | 201,552 | | | | | | |
| $3,000 under $4,000 | 146,147 | 512,107 | 129,490 | 437,840 | 52,366 | 183,068 | 42,283 | 136,186 | 289,347 | 263,189 | 110,175 | 137,786 | 109,836 | 20,516 | 109,836 | 20,516 |
| $4,000 under $5,000 | 155,834 | 699,919 | 145,050 | 637,121 | 64,143 | 289,993 | 54,524 | 236,640 | 326,025 | 309,808 | 142,575 | 262,856 | 141,718 | 41,016 | 141,718 | 41,016 |
| $5,000 under $6,000 | 153,801 | 845,945 | 141,212 | 764,214 | 71,036 | 394,465 | 65,325 | 352,010 | 380,331 | 366,470 | 147,212 | 370,489 | 146,459 | 58,807 | 146,459 | 58,807 |
| $6,000 under $7,000 | 113,016 | 737,899 | 105,593 | 670,832 | 65,569 | 430,334 | 62,016 | 389,523 | 315,826 | 302,958 | 110,578 | 344,842 | 109,927 | 54,529 | 109,928 | 54,532 |
| $7,000 under $8,000 | 118,251 | 887,715 | 113,984 | 828,338 | 80,453 | 603,270 | 77,621 | 552,540 | 349,674 | 335,989 | 115,738 | 447,554 | 115,044 | 73,184 | 115,044 | 73,184 |
| $8,000 under $9,000 | 98,084 | 838,282 | 92,822 | 783,018 | 64,768 | 553,192 | 59,991 | 503,573 | 269,896 | 264,463 | 96,910 | 474,564 | 96,378 | 79,709 | 96,378 | 79,709 |
| $9,000 under $10,000 | 90,092 | 852,823 | 84,991 | 756,770 | 78,833 | 746,688 | 78,070 | 703,543 | 265,218 | 257,993 | 90,089 | 507,987 | 90,089 | 84,751 | 90,089 | 84,751 |
| $10,000 under $11,000 | 94,633 | 998,378 | 91,210 | 936,298 | 83,484 | 881,444 | 80,621 | 827,937 | 326,683 | 321,138 | 94,633 | 569,466 | 94,457 | 96,787 | 94,457 | 96,787 |
| $11,000 under $12,000 | 71,403 | 822,483 | 68,269 | 746,165 | 67,386 | 776,116 | 64,811 | 709,223 | 233,174 | 229,388 | 71,403 | 492,860 | 71,296 | 83,606 | 71,296 | 83,606 |
| $12,000 under $13,000 | 61,290 | 768,231 | 59,235 | 708,214 | 54,139 | 678,269 | 53,020 | 634,637 | 210,838 | 210,279 | 61,274 | 463,414 | 61,204 | 81,458 | 61,204 | 81,458 |
| $13,000 under $14,000 | 57,325 | 773,786 | 56,002 | 718,455 | 52,466 | 708,934 | 51,143 | 658,624 | 190,413 | 189,877 | 57,325 | 491,692 | 57,325 | 87,834 | 57,325 | 87,834 |
| $14,000 under $15,000 | 59,797 | 863,829 | 57,303 | 791,810 | 55,287 | 798,959 | 54,698 | 752,911 | 197,853 | 195,473 | 59,796 | 549,969 | 59,796 | 99,699 | 59,797 | 99,720 |
| $15,000 under $20,000 | 135,945 | 2,311,499 | 131,041 | 2,106,550 | 129,416 | 2,200,318 | 125,039 | 2,011,515 | 479,662 | 473,362 | 135,939 | 1,541,569 | 135,910 | 289,876 | 135,914 | 289,893 |
| $20,000 under $25,000 | 45,964 | 1,019,821 | 41,479 | 802,681 | 43,718 | 969,831 | 40,360 | 783,408 | 157,254 | 153,717 | 45,963 | 719,250 | 45,933 | 146,445 | 45,934 | 146,469 |
| $25,000 under $30,000 | 18,582 | 506,587 | 16,487 | 376,649 | 18,027 | 490,905 | 16,416 | 375,444 | 62,024 | 60,154 | 18,582 | 366,627 | 18,582 | 80,523 | 18,582 | 80,523 |
| $30,000 under $50,000 | 20,979 | 786,679 | 16,645 | 464,776 | 19,670 | 736,869 | 16,213 | 456,404 | 75,063 | 70,539 | 20,977 | 581,792 | 20,974 | 150,517 | 20,975 | 150,556 |
| $50,000 under $100,000 | 9,280 | 620,515 | 7,154 | 277,034 | 8,494 | 565,660 | 6,738 | 265,684 | 36,363 | 34,319 | 9,278 | 476,069 | 9,277 | 166,753 | 9,280 | 166,948 |
| $100,000 under $200,000 | 1,587 | 204,263 | 1,262 | 70,722 | 1,489 | 191,518 | 1,210 | 68,742 | 5,980 | 5,546 | 1,583 | 158,731 | 1,583 | 70,647 | 1,587 | 71,070 |
| $200,000 under $500,000 | 264 | 73,268 | 226 | 18,820 | 247 | 68,520 | 218 | 18,551 | 935 | 817 | 263 | 53,947 | 262 | 28,988 | 263 | 29,519 |
| $500,000 under $1,000,000 | 35 | 26,148 | 29 | 2,234 | 31 | 21,814 | 26 | 2,166 | 117 | 99 | 32 | 17,478 | 32 | 10,986 | 35 | 11,563 |
| $1,000,000 or more | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 735,415 | 1,799,093 | 657,493 | 1,641,166 | 177,887 | 538,699 | 135,456 | 449,558 | 1,266,771 | 1,180,226 | 347,659 | 445,898 | 346,463 | 67,986 | 346,469 | 68,110 |
| Returns $5,000 under $10,000 | 573,244 | 4,162,664 | 538,602 | 3,803,172 | 360,659 | 2,727,950 | 343,023 | 2,501,190 | 1,580,945 | 1,527,873 | 560,527 | 2,145,436 | 557,897 | 350,980 | 557,898 | 350,983 |
| Returns $10,000 under $15,000 | 344,448 | 4,226,708 | 332,019 | 3,900,942 | 312,762 | 3,843,723 | 304,293 | 3,583,332 | 1,158,961 | 1,146,155 | 344,431 | 2,567,402 | 344,078 | 449,385 | 344,079 | 449,406 |
| Returns $15,000 or more | 232,636 | 5,548,779 | 214,323 | 4,119,466 | 221,092 | 5,245,435 | 206,220 | 3,981,915 | 817,398 | 798,553 | 232,617 | 3,915,462 | 232,553 | 944,734 | 232,570 | 946,540 |
| NORTH DAKOTA | | | | | | | | | | | | | | | | |
| Total | 233,690 | 1,714,007 | 180,355 | 1,221,543 | 133,979 | 1,330,763 | 102,601 | 944,243 | 648,651 | 608,231 | 167,529 | 921,332 | 159,063 | 164,748 | 159,065 | 164,977 |
| Under $1,000 | 20,284 | -979 | 15,779 | 13,867 | 3,476 | -5,644 | 1,261 | 2,506 | 33,301 | 30,806 | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 25,250 | 38,083 | 18,689 | 27,586 | 4,036 | 6,648 | 1,835 | 3,260 | 37,500 | 32,029 | 12,969 | 5,760 | 12,718 | 806 | 12,718 | 806 |
| $2,000 under $3,000 | 22,161 | 55,048 | 16,450 | 36,767 | 6,161 | 15,607 | 4,132 | 7,894 | 39,800 | 33,417 | | | | | | |
| $3,000 under $4,000 | 17,709 | 62,573 | 10,504 | 35,279 | 8,392 | 29,659 | 4,180 | 11,487 | 42,729 | 36,480 | 11,757 | 13,537 | 10,539 | 1,776 | 10,539 | 1,776 |
| $4,000 under $5,000 | 14,228 | 63,354 | 10,656 | 41,530 | 7,154 | 32,295 | 4,733 | 17,485 | 32,854 | 27,832 | 12,104 | 20,343 | 10,700 | 2,922 | 10,700 | 2,922 |
| $5,000 under $6,000 | 15,835 | 87,190 | 11,007 | 54,099 | 8,424 | 46,132 | 5,961 | 26,294 | 42,929 | 40,467 | 13,779 | 35,373 | 12,874 | 5,215 | 12,874 | 5,215 |
| $6,000 under $7,000 | 15,824 | 102,619 | 11,688 | 68,737 | 10,272 | 66,821 | 7,668 | 43,194 | 48,083 | 45,340 | 14,928 | 45,355 | 13,683 | 6,607 | 13,683 | 6,607 |
| $7,000 under $8,000 | 16,917 | 126,244 | 13,270 | 93,313 | 10,649 | 79,734 | 8,591 | 59,527 | 47,480 | 45,397 | 16,631 | 66,799 | 15,498 | 10,371 | 15,498 | 10,371 |
| $8,000 under $9,000 | 14,069 | 119,318 | 11,415 | 82,642 | 11,932 | 101,297 | 9,621 | 68,345 | 49,971 | 48,259 | 13,974 | 59,864 | 12,888 | 8,511 | 12,888 | 8,511 |
| $9,000 under $10,000 | 11,585 | 109,993 | 10,164 | 85,621 | 8,813 | 83,772 | 7,851 | 64,761 | 39,559 | 38,260 | 11,583 | 60,005 | 11,352 | 9,384 | 11,352 | 9,384 |
| $10,000 under $11,000 | 9,154 | 96,053 | 7,965 | 74,205 | 7,892 | 82,873 | 6,765 | 65,098 | 34,219 | 33,531 | 9,154 | 53,382 | 8,824 | 8,293 | 8,824 | 8,293 |
| $11,000 under $12,000 | 10,177 | 117,074 | 8,643 | 90,544 | 9,191 | 105,603 | 7,804 | 82,833 | 41,142 | 40,408 | 10,059 | 63,967 | 9,788 | 10,179 | 9,788 | 10,179 |
| $12,000 under $13,000 | 5,820 | 72,429 | 4,957 | 57,690 | 5,342 | 66,589 | 4,597 | 53,278 | 22,663 | 22,150 | 5,820 | 42,651 | 5,792 | 7,108 | 5,792 | 7,108 |
| $13,000 under $14,000 | 7,273 | 98,432 | 6,454 | 77,768 | 6,787 | 91,901 | 6,004 | 72,022 | 25,439 | 25,272 | 7,273 | 62,715 | 7,138 | 10,479 | 7,138 | 10,479 |
| $14,000 under $15,000 | 5,552 | 80,620 | 4,944 | 61,243 | 5,185 | 75,287 | 4,673 | 57,828 | 23,311 | 22,945 | 5,552 | 48,677 | 5,538 | 8,505 | 5,538 | 8,505 |
| $15,000 under $20,000 | 13,396 | 228,640 | 11,105 | 168,171 | 12,389 | 211,625 | 10,588 | 162,164 | 52,569 | 51,521 | 13,395 | 152,806 | 13,232 | 27,640 | 13,233 | 27,650 |
| $20,000 under $25,000 | 4,196 | 91,790 | 3,266 | 59,330 | 3,853 | 84,282 | 3,026 | 55,642 | 16,270 | 15,653 | 4,196 | 66,260 | 4,161 | 13,087 | 4,161 | 13,087 |
| $25,000 under $30,000 | 1,694 | 45,734 | 1,481 | 36,273 | 1,589 | 42,957 | 1,413 | 34,610 | 6,938 | 6,838 | 1,694 | 34,617 | 1,691 | 7,700 | 1,691 | 7,700 |
| $30,000 under $50,000 | 1,889 | 71,838 | 1,420 | 39,850 | 1,806 | 68,207 | 1,420 | 39,850 | 8,969 | 8,868 | 1,888 | 51,942 | 1,874 | 13,002 | 1,875 | 13,175 |
| $50,000 under $100,000 | 616 | 39,826 | 452 | 14,385 | 582 | 37,801 | 436 | 13,526 | 2,642 | 2,484 | 616 | 30,740 | 616 | 10,239 | 616 | 10,279 |
| $100,000 under $200,000 | 53 | 6,272 | 39 | 2,001 | 46 | 5,460 | 35 | 1,997 | 246 | 239 | 53 | 4,997 | 53 | 2,091 | 53 | 2,098 |
| $200,000 under $500,000 | 8 | 1,857 | 7 | 642 | 8 | 1,857 | 7 | 642 | 38 | 35 | 8 | 1,542 | 8 | 832 | 8 | 832 |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Returns under $5,000 | 99,632 | 218,080 | 72,078 | 155,029 | 29,219 | 78,564 | 16,141 | 42,632 | 186,184 | 160,564 | 36,926 | 39,640 | 34,053 | 5,504 | 34,053 | 5,505 |
| Returns $5,000 under $10,000 | 74,230 | 545,364 | 57,544 | 384,413 | 50,090 | 377,756 | 39,692 | 262,121 | 228,022 | 217,723 | 70,895 | 267,396 | 66,295 | 40,087 | 66,295 | 40,087 |
| Returns $10,000 under $15,000 | 37,976 | 464,607 | 32,963 | 361,450 | 34,397 | 422,254 | 29,843 | 331,060 | 146,774 | 144,306 | 37,858 | 271,392 | 37,080 | 44,565 | 37,080 | 44,565 |
| Returns $15,000 or more | 21,852 | 485,956 | 17,770 | 320,652 | 20,273 | 452,189 | 16,925 | 308,431 | 87,671 | 85,638 | 21,850 | 342,903 | 21,635 | 74,592 | 21,637 | 74,821 |

Footnotes at end of table.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **OHIO** | | | | | | | | | | | | | | | | |
| Total | 4,027,089 | 38,783,617 | 3,664,257 | 33,236,143 | 2,169,008 | 29,336,326 | 1,988,571 | 25,101,871 | 10,477,379 | 10,044,260 | 3,231,798 | 24,137,233 | 3,216,438 | 4,988,957 | 3,216,655 | 4,995,520 |
| Under $1,000 | 308,687 | 82,196 | 276,788 | 185,822 | 20,421 | -63,031 | 10,807 | 26,872 | 370,736 | 353,811 | - | - | - | - | 88 | 352 |
| $1,000 under $2,000 | 308,068 | 454,265 | 272,791 | 400,976 | 26,993 | 43,334 | 19,264 | 39,976 | 427,164 | 394,033 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 246,157 | 608,521 | 198,984 | 471,983 | 50,852 | 127,075 | 38,310 | 89,180 | 422,707 | 373,749 | 152,110 | 70,053 | 149,683 | 9,987 | 149,683 | 9,987 |
| $3,000 under $4,000 | 212,707 | 743,121 | 170,818 | 563,416 | 57,985 | 203,288 | 44,233 | 133,685 | 388,852 | 335,969 | 173,219 | 205,648 | 172,361 | 30,374 | 172,361 | 30,374 |
| $4,000 under $5,000 | 254,492 | 1,146,606 | 219,182 | 935,087 | 81,024 | 365,418 | 63,655 | 251,459 | 517,235 | 446,136 | 228,211 | 446,488 | 224,714 | 69,222 | 224,745 | 69,234 |
| $5,000 under $6,000 | 201,044 | 1,095,396 | 171,205 | 901,990 | 72,289 | 395,295 | 54,149 | 273,834 | 422,473 | 391,934 | 188,635 | 520,491 | 187,171 | 84,079 | 187,171 | 84,079 |
| $6,000 under $7,000 | 170,748 | 1,107,005 | 148,872 | 919,753 | 56,033 | 366,119 | 40,553 | 252,117 | 369,494 | 336,745 | 165,996 | 595,192 | 163,413 | 98,010 | 163,414 | 98,035 |
| $7,000 under $8,000 | 221,896 | 1,655,410 | 212,024 | 1,557,352 | 105,425 | 789,291 | 98,828 | 717,346 | 528,424 | 522,120 | 214,318 | 950,732 | 212,540 | 160,999 | 212,541 | 161,045 |
| $8,000 under $9,000 | 234,827 | 1,998,330 | 218,575 | 1,794,954 | 127,982 | 1,088,169 | 119,503 | 982,723 | 608,289 | 584,734 | 234,558 | 1,189,052 | 233,892 | 204,715 | 233,892 | 204,715 |
| $9,000 under $10,000 | 224,592 | 2,137,095 | 212,107 | 1,979,797 | 143,320 | 1,362,646 | 134,645 | 1,255,135 | 640,190 | 623,397 | 224,318 | 1,264,507 | 224,122 | 222,892 | 224,129 | 222,919 |
| $10,000 under $11,000 | 217,610 | 2,284,509 | 209,202 | 2,138,225 | 163,143 | 1,714,397 | 158,022 | 1,621,090 | 693,192 | 677,046 | 217,610 | 1,365,776 | 217,290 | 237,723 | 217,290 | 237,723 |
| $11,000 under $12,000 | 217,342 | 2,494,742 | 209,653 | 2,334,176 | 166,280 | 1,911,372 | 160,496 | 1,799,972 | 707,560 | 698,865 | 217,201 | 1,524,878 | 216,762 | 270,659 | 216,763 | 270,675 |
| $12,000 under $13,000 | 189,471 | 2,369,378 | 184,290 | 2,225,126 | 151,292 | 1,893,732 | 147,128 | 1,783,417 | 623,842 | 613,164 | 189,470 | 1,483,409 | 189,369 | 265,679 | 189,369 | 265,679 |
| $13,000 under $14,000 | 177,750 | 2,390,858 | 172,006 | 2,249,257 | 160,364 | 2,156,066 | 155,018 | 2,023,473 | 636,684 | 629,418 | 177,467 | 1,487,382 | 177,148 | 265,998 | 177,151 | 266,016 |
| $14,000 under $15,000 | 136,927 | 1,982,677 | 132,933 | 1,870,882 | 128,010 | 1,853,657 | 125,315 | 1,763,231 | 492,853 | 488,145 | 136,927 | 1,283,035 | 136,927 | 233,372 | 136,927 | 233,372 |
| $15,000 under $20,000 | 423,796 | 7,195,571 | 406,482 | 6,573,500 | 393,123 | 6,682,675 | 380,763 | 6,198,386 | 1,577,816 | 1,557,874 | 422,873 | 4,869,691 | 422,232 | 926,524 | 422,237 | 926,595 |
| $20,000 under $25,000 | 143,919 | 3,174,172 | 135,851 | 2,775,928 | 137,138 | 3,026,820 | 130,681 | 2,676,526 | 526,825 | 514,932 | 143,890 | 2,306,872 | 143,872 | 476,766 | 143,901 | 476,992 |
| $25,000 under $30,000 | 54,240 | 1,481,036 | 48,687 | 1,173,882 | 51,265 | 1,400,661 | 46,642 | 1,126,752 | 199,685 | 196,143 | 54,232 | 1,121,890 | 54,231 | 252,784 | 54,237 | 252,991 |
| $30,000 under $50,000 | 56,272 | 2,086,526 | 43,397 | 1,195,653 | 51,265 | 1,898,518 | 40,977 | 1,127,529 | 215,924 | 205,551 | 55,959 | 1,613,453 | 55,926 | 426,724 | 55,959 | 427,155 |
| $50,000 under $100,000 | 21,704 | 1,431,864 | 16,668 | 716,076 | 20,434 | 1,348,647 | 16,055 | 696,689 | 88,869 | 83,964 | 21,650 | 1,149,837 | 21,638 | 407,510 | 21,645 | 408,322 |
| $100,000 under $200,000 | 3,927 | 512,839 | 3,034 | 199,227 | 3,561 | 465,193 | 2,854 | 192,508 | 15,198 | 13,622 | 3,911 | 413,391 | 3,905 | 187,393 | 3,909 | 188,254 |
| $200,000 under $500,000 | 778 | 221,903 | 605 | 60,566 | 693 | 197,234 | 579 | 58,555 | 2,899 | 2,528 | 775 | 170,832 | 774 | 93,094 | 775 | 94,889 |
| $500,000 under $1,000,000 | 99 | 65,392 | 76 | 7,002 | 83 | 53,191 | 68 | 6,805 | 336 | 271 | 99 | 50,205 | 99 | 31,427 | 99 | 32,079 |
| $1,000,000 or more | 36 | 64,205 | 27 | 5,514 | 33 | 56,559 | 26 | 4,611 | 132 | 109 | 36 | 49,602 | 36 | 32,335 | 36 | 33,349 |
| Returns under $5,000 | 1,330,111 | 3,034,709 | 1,138,563 | 2,557,283 | 237,275 | 676,084 | 176,269 | 541,172 | 2,126,694 | 1,903,698 | 561,873 | 727,007 | 555,091 | 110,271 | 555,210 | 110,635 |
| Returns $5,000 under $10,000 | 1,053,107 | 7,993,236 | 962,783 | 7,153,846 | 505,049 | 4,001,520 | 447,678 | 3,481,156 | 2,568,870 | 2,458,930 | 1,027,825 | 4,519,973 | 1,021,138 | 770,696 | 1,021,147 | 770,794 |
| Returns $10,000 under $15,000 | 939,100 | 11,522,164 | 908,084 | 10,817,665 | 769,089 | 9,529,225 | 745,979 | 8,991,183 | 3,154,131 | 3,106,638 | 938,675 | 7,144,479 | 937,496 | 1,273,432 | 937,500 | 1,273,465 |
| Returns $15,000 or more | 704,771 | 16,233,507 | 654,827 | 12,707,348 | 657,595 | 15,129,497 | 618,645 | 12,088,360 | 2,627,684 | 2,574,994 | 703,425 | 11,745,774 | 702,713 | 2,834,558 | 702,798 | 2,840,626 |
| **OKLAHOMA** | | | | | | | | | | | | | | | | |
| Total | 904,476 | 7,722,211 | 785,418 | 6,255,117 | 593,292 | 6,412,325 | 513,271 | 5,234,011 | 2,441,882 | 2,326,606 | 700,898 | 4,428,921 | 694,902 | 904,642 | 694,945 | 906,627 |
| Under $1,000 | 73,523 | -21,504 | 60,224 | 40,680 | 12,426 | -38,182 | 3,770 | 12,310 | 108,771 | 99,548 | - | - | - | - | 393 | 219 |
| $1,000 under $2,000 | 56,657 | 86,380 | 47,515 | 70,123 | 11,650 | 18,204 | 7,532 | 10,212 | 81,028 | 72,816 | (*) | (*) | (*) | (*) | | |
| $2,000 under $3,000 | 59,685 | 147,769 | 47,377 | 112,657 | 23,889 | 60,167 | 14,639 | 33,058 | 111,296 | 97,666 | 31,386 | 14,228 | 31,386 | 2,013 | 31,386 | 2,013 |
| $3,000 under $4,000 | 84,983 | 295,485 | 67,990 | 242,002 | 38,026 | 131,545 | 28,403 | 102,239 | 178,193 | 157,938 | 63,769 | 70,765 | 63,235 | 10,513 | 63,235 | 10,513 |
| $4,000 under $5,000 | 73,718 | 327,960 | 61,679 | 260,924 | 38,331 | 170,573 | 32,208 | 130,832 | 192,050 | 172,817 | 57,807 | 94,037 | 56,421 | 14,308 | 56,421 | 14,308 |
| $5,000 under $6,000 | 67,692 | 373,235 | 58,720 | 307,850 | 49,102 | 273,876 | 41,462 | 216,529 | 196,622 | 191,594 | 63,236 | 135,368 | 62,164 | 20,798 | 62,164 | 20,798 |
| $6,000 under $7,000 | 55,804 | 360,009 | 48,942 | 301,052 | 42,259 | 271,661 | 36,463 | 223,195 | 161,866 | 154,761 | 53,200 | 153,492 | 51,975 | 23,637 | 51,975 | 23,637 |
| $7,000 under $8,000 | 53,612 | 399,575 | 48,564 | 366,279 | 38,182 | 285,484 | 35,553 | 270,944 | 164,434 | 160,510 | 53,612 | 186,495 | 53,022 | 30,345 | 53,022 | 30,345 |
| $8,000 under $9,000 | 47,730 | 401,689 | 42,396 | 356,857 | 34,610 | 291,678 | 31,533 | 266,894 | 143,794 | 139,139 | 47,664 | 210,872 | 47,397 | 34,767 | 47,397 | 34,767 |
| $9,000 under $10,000 | 46,077 | 439,021 | 44,515 | 413,610 | 40,164 | 383,512 | 39,253 | 372,607 | 154,651 | 151,262 | 45,916 | 236,923 | 45,685 | 38,762 | 45,685 | 38,762 |
| $10,000 under $11,000 | 42,273 | 443,956 | 38,925 | 385,042 | 39,094 | 410,569 | 36,398 | 360,195 | 142,273 | 139,964 | 42,260 | 253,104 | 42,099 | 42,176 | 42,099 | 42,176 |
| $11,000 under $12,000 | 37,115 | 423,685 | 35,453 | 391,092 | 33,268 | 380,100 | 31,777 | 353,046 | 129,127 | 128,807 | 36,113 | 242,829 | 36,112 | 41,693 | 36,112 | 41,693 |
| $12,000 under $13,000 | 34,277 | 428,970 | 30,232 | 371,288 | 30,748 | 385,579 | 27,706 | 342,425 | 102,715 | 98,226 | 34,277 | 268,696 | 34,113 | 46,887 | 34,113 | 46,887 |
| $13,000 under $14,000 | 27,842 | 373,462 | 26,622 | 344,055 | 25,153 | 337,000 | 23,936 | 309,426 | 92,313 | 91,673 | 27,842 | 236,159 | 27,736 | 41,663 | 27,736 | 41,663 |
| $14,000 under $15,000 | 23,077 | 334,818 | 22,511 | 322,798 | 22,756 | 330,223 | 22,190 | 319,265 | 76,051 | 74,793 | 23,077 | 220,791 | 23,077 | 39,696 | 23,077 | 39,696 |
| $15,000 under $20,000 | 68,044 | 1,160,343 | 61,684 | 981,888 | 64,550 | 1,102,934 | 59,523 | 946,618 | 229,535 | 225,386 | 68,044 | 787,756 | 67,809 | 148,423 | 67,809 | 148,428 |
| $20,000 under $25,000 | 24,825 | 549,519 | 22,127 | 432,959 | 23,911 | 529,043 | 21,796 | 430,002 | 80,788 | 79,461 | 24,796 | 400,286 | 24,796 | 82,351 | 24,796 | 82,351 |
| $25,000 under $30,000 | 11,308 | 304,064 | 9,063 | 205,797 | 10,305 | 276,587 | 8,813 | 199,534 | 37,103 | 35,911 | 11,308 | 227,163 | 11,306 | 50,425 | 11,307 | 50,447 |
| $30,000 under $50,000 | 10,509 | 389,199 | 6,771 | 171,408 | 9,728 | 361,460 | 6,462 | 169,046 | 37,694 | 34,215 | 10,509 | 295,134 | 10,505 | 75,771 | 10,509 | 75,841 |
| $50,000 under $100,000 | 4,680 | 317,959 | 3,343 | 131,764 | 4,218 | 287,462 | 3,144 | 123,409 | 17,728 | 16,688 | 4,674 | 251,896 | 4,658 | 88,945 | 4,664 | 89,203 |
| $100,000 under $200,000 | 830 | 109,230 | 596 | 31,762 | 736 | 96,411 | 553 | 29,229 | 3,097 | 2,765 | 823 | 85,865 | 822 | 38,570 | 830 | 39,053 |
| $200,000 under $500,000 | 189 | 52,778 | 147 | 11,301 | 164 | 46,096 | 136 | 11,093 | 666 | 595 | 188 | 39,943 | 187 | 21,917 | 189 | 22,366 |
| $500,000 under $1,000,000 | 18 | 11,953 | 16 | 1,226 | 16 | 10,247 | 15 | 1,200 | 59 | 49 | 17 | 8,047 | 17 | 4,935 | 18 | 5,221 |
| $1,000,000 or more | 8 | 12,653 | 6 | 703 | 6 | 10,096 | 6 | 703 | 28 | 22 | 8 | 9,021 | 8 | 6,039 | 8 | 6,239 |
| Returns under $5,000 | 348,566 | 836,091 | 284,785 | 726,386 | 124,322 | 342,307 | 86,552 | 288,650 | 671,338 | 600,785 | 153,334 | 179,083 | 151,414 | 26,842 | 151,435 | 27,053 |
| Returns $5,000 under $10,000 | 270,915 | 1,973,531 | 243,137 | 1,745,647 | 204,317 | 1,506,211 | 184,264 | 1,350,169 | 821,367 | 797,266 | 263,628 | 923,150 | 260,243 | 148,309 | 260,243 | 148,309 |
| Returns $10,000 under $15,000 | 164,584 | 2,004,890 | 153,743 | 1,814,276 | 151,019 | 1,843,472 | 142,007 | 1,684,357 | 542,479 | 533,463 | 163,569 | 1,221,578 | 163,137 | 212,115 | 163,137 | 212,115 |
| Returns $15,000 or more | 120,411 | 2,907,699 | 103,753 | 1,968,808 | 113,634 | 2,720,336 | 100,448 | 1,910,834 | 406,698 | 395,092 | 120,367 | 2,105,111 | 120,108 | 517,376 | 120,130 | 519,150 |

Footnotes at end of table.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **OREGON** | | | | | | | | | | | | | | | | |
| Total | 853,424 | 7,809,988 | 754,232 | 6,289,089 | 493,872 | 6,192,277 | 439,482 | 4,978,677 | 2,201,843 | 2,092,419 | 679,350 | 4,655,014 | 676,090 | 945,099 | 676,120 | 947,795 |
| Under $1,000 | 66,896 | 3,054 | 59,448 | 41,212 | 7,497 | -24,836 | 4,282 | 7,748 | 86,492 | 82,378 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 67,918 | 100,310 | 59,041 | 84,654 | 4,723 | 7,400 | (*) | (*) | 90,828 | 80,842 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 48,373 | 118,233 | 44,775 | 104,131 | 9,267 | 23,287 | 8,646 | 18,379 | 76,451 | 64,939 | 30,696 | 13,734 | 30,525 | 1,963 | 30,525 | 1,963 |
| $3,000 under $4,000 | 53,791 | 186,872 | 41,513 | 137,671 | 21,008 | 72,498 | 17,846 | 54,395 | 94,194 | 84,403 | 41,749 | 48,441 | 41,749 | 6,985 | 41,749 | 6,985 |
| $4,000 under $5,000 | 76,286 | 343,714 | 61,078 | 262,912 | 25,169 | 116,763 | 19,022 | 84,482 | 167,980 | 148,318 | 68,396 | 122,757 | 67,649 | 18,611 | 67,652 | 18,632 |
| $5,000 under $6,000 | 46,857 | 255,379 | 38,498 | 208,122 | 27,406 | 146,783 | 21,531 | 112,630 | 115,912 | 104,640 | 46,093 | 100,892 | 45,671 | 15,586 | 45,671 | 15,586 |
| $6,000 under $7,000 | 38,520 | 250,854 | 35,077 | 213,643 | 22,805 | 146,357 | 21,313 | 120,675 | 99,038 | 91,622 | 35,981 | 121,251 | 35,878 | 19,404 | 35,878 | 19,404 |
| $7,000 under $8,000 | 40,486 | 306,806 | 34,635 | 254,260 | 25,149 | 191,225 | 22,002 | 170,588 | 117,277 | 108,297 | 40,241 | 157,523 | 39,833 | 25,615 | 39,833 | 25,615 |
| $8,000 under $9,000 | 52,754 | 451,265 | 47,320 | 390,605 | 32,414 | 277,146 | 29,256 | 238,982 | 158,663 | 154,407 | 52,754 | 246,454 | 52,429 | 41,259 | 52,429 | 41,259 |
| $9,000 under $10,000 | 47,700 | 453,506 | 44,126 | 395,050 | 34,213 | 324,750 | 31,996 | 280,239 | 123,871 | 121,259 | 47,699 | 277,179 | 47,667 | 47,644 | 47,667 | 47,644 |
| $10,000 under $11,000 | 46,965 | 492,809 | 44,029 | 449,383 | 36,542 | 382,305 | 34,460 | 349,744 | 142,645 | 138,510 | 46,965 | 285,784 | 46,795 | 49,287 | 46,795 | 49,287 |
| $11,000 under $12,000 | 39,670 | 459,825 | 36,287 | 400,127 | 35,707 | 414,450 | 32,698 | 361,865 | 134,562 | 131,997 | 39,669 | 272,909 | 39,668 | 46,674 | 39,669 | 46,706 |
| $12,000 under $13,000 | 34,674 | 435,329 | 33,257 | 401,791 | 32,965 | 414,017 | 31,548 | 381,669 | 120,599 | 118,890 | 34,674 | 263,391 | 34,430 | 45,586 | 34,430 | 45,586 |
| $13,000 under $14,000 | 26,285 | 353,360 | 25,480 | 310,781 | 22,554 | 303,399 | 21,961 | 264,221 | 82,085 | 81,914 | 26,237 | 226,905 | 26,034 | 40,696 | 26,034 | 40,696 |
| $14,000 under $15,000 | 26,490 | 381,620 | 25,529 | 352,010 | 23,555 | 339,143 | 22,797 | 314,291 | 85,973 | 85,771 | 26,490 | 249,440 | 26,490 | 45,479 | 26,490 | 45,479 |
| $15,000 under $20,000 | 84,646 | 1,436,427 | 78,621 | 1,266,318 | 80,212 | 1,362,527 | 75,783 | 1,225,643 | 297,840 | 291,974 | 84,646 | 965,974 | 84,258 | 182,027 | 84,262 | 182,059 |
| $20,000 under $25,000 | 29,516 | 652,473 | 26,904 | 509,181 | 27,998 | 619,545 | 25,779 | 492,580 | 110,285 | 108,483 | 29,516 | 455,126 | 29,514 | 92,143 | 29,514 | 92,143 |
| $25,000 under $30,000 | 10,158 | 275,689 | 7,684 | 172,693 | 10,084 | 273,794 | 7,610 | 172,296 | 39,019 | 38,613 | 10,158 | 200,049 | 10,156 | 43,818 | 10,156 | 43,818 |
| $30,000 under $50,000 | 10,384 | 398,666 | 7,403 | 186,388 | 9,782 | 377,510 | 7,322 | 183,521 | 38,958 | 37,201 | 10,384 | 293,759 | 10,348 | 74,990 | 10,350 | 75,026 |
| $50,000 under $100,000 | 4,187 | 269,005 | 2,850 | 108,300 | 4,022 | 258,100 | 2,743 | 105,628 | 16,061 | 15,135 | 4,187 | 208,008 | 4,182 | 70,849 | 4,182 | 71,263 |
| $100,000 under $200,000 | 686 | 92,760 | 539 | 30,806 | 647 | 87,584 | 517 | 30,238 | 2,491 | 2,282 | 683 | 74,820 | 682 | 33,800 | 683 | 33,974 |
| $200,000 under $500,000 | 148 | 41,066 | 108 | 7,578 | 125 | 34,243 | 94 | 6,755 | 498 | 440 | 147 | 32,693 | 147 | 17,772 | 148 | 18,082 |
| $500,000 under $1,000,000 | 24 | 16,362 | 20 | 1,082 | 19 | 12,943 | 16 | 830 | 83 | 74 | 24 | 11,205 | 24 | 7,057 | 24 | 7,383 |
| $1,000,000 or more | 10 | 34,606 | 10 | 393 | 9 | 31,344 | 9 | 318 | 38 | 30 | 10 | 25,738 | 10 | 17,714 | 10 | 19,010 |
| Returns under $5,000 | 313,264 | 752,183 | 265,855 | 630,579 | 67,664 | 195,112 | 50,047 | 165,964 | 515,945 | 460,880 | 142,792 | 185,913 | 141,874 | 27,700 | 141,895 | 27,774 |
| Returns $5,000 under $10,000 | 226,317 | 1,717,810 | 199,656 | 1,461,680 | 141,987 | 1,086,261 | 126,098 | 923,113 | 614,761 | 580,225 | 222,768 | 903,298 | 221,478 | 149,509 | 221,478 | 149,509 |
| Returns $10,000 under $15,000 | 174,084 | 2,122,943 | 164,582 | 1,914,091 | 151,323 | 1,853,314 | 143,464 | 1,671,790 | 565,864 | 557,082 | 174,035 | 1,298,430 | 173,417 | 227,721 | 173,418 | 227,753 |
| Returns $15,000 or more | 139,759 | 3,217,052 | 124,139 | 2,282,739 | 132,898 | 3,057,589 | 119,873 | 2,217,810 | 505,273 | 494,232 | 139,755 | 2,267,372 | 139,321 | 540,169 | 139,329 | 542,758 |
| **PENNSYLVANIA** | | | | | | | | | | | | | | | | |
| Total | 4,462,062 | 42,212,991 | 4,064,839 | 35,781,470 | 2,470,900 | 32,266,565 | 2,258,762 | 27,372,687 | 11,618,618 | 11,112,716 | 3,641,397 | 25,688,052 | 3,629,306 | 5,305,228 | 3,629,368 | 5,313,376 |
| Under $1,000 | 323,456 | 32,551 | 289,363 | 166,742 | 29,161 | -83,929 | 14,776 | 29,452 | 424,692 | 405,957 | - | - | - | - | 6,112 | 495 |
| $1,000 under $2,000 | 307,192 | 450,916 | 263,845 | 376,911 | 43,539 | 67,917 | 34,410 | 55,270 | 478,005 | 425,055 | (*) | (*) | (*) | (*) | | |
| $2,000 under $3,000 | 269,988 | 666,446 | 231,413 | 532,549 | 55,276 | 133,651 | 41,325 | 80,110 | 463,944 | 411,440 | 174,728 | 74,918 | 172,525 | 10,653 | 172,525 | 10,653 |
| $3,000 under $4,000 | 259,028 | 905,236 | 209,924 | 701,479 | 63,747 | 224,166 | 46,113 | 142,868 | 479,042 | 417,559 | 217,971 | 251,673 | 213,464 | 37,188 | 213,464 | 37,188 |
| $4,000 under $5,000 | 262,451 | 1,183,879 | 227,236 | 951,214 | 97,090 | 442,120 | 78,110 | 316,313 | 531,575 | 477,930 | 229,496 | 450,842 | 228,925 | 70,665 | 228,925 | 70,665 |
| $5,000 under $6,000 | 306,895 | 1,682,577 | 288,777 | 1,531,418 | 93,242 | 509,077 | 83,571 | 421,756 | 609,613 | 580,028 | 296,032 | 822,642 | 295,345 | 134,227 | 295,346 | 134,229 |
| $6,000 under $7,000 | 269,964 | 1,760,963 | 249,929 | 1,585,488 | 126,145 | 825,900 | 109,363 | 680,280 | 585,527 | 559,938 | 266,738 | 931,828 | 265,840 | 153,437 | 265,840 | 153,437 |
| $7,000 under $8,000 | 260,012 | 1,952,586 | 230,114 | 1,673,403 | 121,655 | 915,985 | 103,846 | 760,348 | 633,052 | 597,196 | 254,484 | 1,090,853 | 254,306 | 183,713 | 254,306 | 183,713 |
| $8,000 under $9,000 | 236,399 | 2,003,166 | 223,092 | 1,786,760 | 137,955 | 1,169,179 | 129,217 | 1,025,856 | 662,040 | 630,527 | 233,576 | 1,114,208 | 233,003 | 190,259 | 233,003 | 190,259 |
| $9,000 under $10,000 | 254,848 | 2,421,754 | 241,197 | 2,221,206 | 165,008 | 1,567,208 | 156,352 | 1,436,657 | 769,824 | 746,591 | 252,901 | 1,375,763 | 252,290 | 237,973 | 252,293 | 237,986 |
| $10,000 under $11,000 | 227,419 | 2,389,184 | 214,995 | 2,198,526 | 175,365 | 1,844,928 | 166,356 | 1,703,511 | 711,783 | 698,737 | 226,370 | 1,416,025 | 225,329 | 245,773 | 225,329 | 245,773 |
| $11,000 under $12,000 | 229,512 | 2,638,126 | 220,228 | 2,444,478 | 200,799 | 2,308,664 | 194,255 | 2,159,659 | 788,042 | 770,001 | 229,511 | 1,560,365 | 229,345 | 269,657 | 229,346 | 269,657 |
| $12,000 under $13,000 | 190,926 | 2,382,233 | 181,800 | 2,214,369 | 171,062 | 2,136,373 | 163,714 | 2,005,031 | 665,100 | 652,966 | 190,548 | 1,453,120 | 190,159 | 255,025 | 190,160 | 255,026 |
| $13,000 under $14,000 | 176,873 | 2,384,598 | 172,902 | 2,248,356 | 157,832 | 2,127,825 | 153,889 | 1,998,476 | 587,436 | 577,033 | 176,871 | 1,516,082 | 176,837 | 272,610 | 176,837 | 272,610 |
| $14,000 under $15,000 | 160,152 | 2,317,757 | 156,167 | 2,177,896 | 151,591 | 2,193,966 | 148,754 | 2,076,452 | 582,401 | 576,923 | 160,150 | 1,470,720 | 160,149 | 265,829 | 160,149 | 265,829 |
| $15,000 under $20,000 | 434,557 | 7,412,977 | 412,098 | 6,700,064 | 408,344 | 6,979,612 | 392,228 | 6,411,525 | 1,568,115 | 1,543,663 | 433,779 | 4,957,899 | 433,604 | 941,205 | 433,606 | 941,218 |
| $20,000 under $25,000 | 151,077 | 3,334,186 | 136,748 | 2,794,501 | 142,893 | 3,149,770 | 132,326 | 2,709,336 | 548,980 | 537,606 | 151,002 | 2,371,762 | 150,993 | 489,390 | 150,996 | 489,424 |
| $25,000 under $30,000 | 53,684 | 1,458,559 | 45,921 | 1,071,659 | 49,587 | 1,345,957 | 44,060 | 1,037,453 | 191,771 | 184,008 | 53,653 | 1,075,432 | 53,650 | 239,952 | 53,650 | 239,981 |
| $30,000 under $50,000 | 57,516 | 2,156,479 | 46,253 | 1,327,071 | 52,923 | 1,985,123 | 44,234 | 1,280,521 | 219,216 | 209,055 | 57,484 | 1,644,059 | 57,477 | 433,472 | 57,478 | 433,830 |
| $50,000 under $100,000 | 24,698 | 1,639,123 | 18,720 | 770,874 | 22,866 | 1,518,563 | 17,992 | 748,986 | 97,853 | 92,027 | 24,631 | 1,300,368 | 24,595 | 461,665 | 24,614 | 462,106 |
| $100,000 under $200,000 | 4,378 | 575,307 | 3,348 | 227,889 | 3,922 | 514,771 | 3,151 | 217,820 | 16,824 | 15,217 | 4,357 | 462,131 | 4,355 | 209,026 | 4,356 | 210,245 |
| $200,000 under $500,000 | 862 | 240,093 | 640 | 63,419 | 752 | 209,498 | 608 | 60,515 | 3,149 | 2,717 | 858 | 187,451 | 858 | 101,380 | 859 | 103,182 |
| $500,000 under $1,000,000 | 114 | 77,145 | 79 | 9,025 | 95 | 64,075 | 69 | 8,400 | 401 | 337 | 111 | 57,971 | 111 | 35,482 | 113 | 36,404 |
| $1,000,000 or more | 61 | 147,151 | 50 | 6,172 | 51 | 116,166 | 43 | 6,092 | 233 | 205 | 61 | 99,843 | 61 | 66,336 | 61 | 69,466 |
| Returns under $5,000 | 1,422,115 | 3,239,028 | 1,221,781 | 2,728,896 | 288,813 | 783,924 | 214,734 | 624,013 | 2,377,258 | 2,137,941 | 628,280 | 779,529 | 620,999 | 118,817 | 621,026 | 119,000 |
| Returns $5,000 under $10,000 | 1,328,118 | 9,821,045 | 1,233,109 | 8,798,276 | 644,005 | 4,987,348 | 582,349 | 4,324,897 | 3,260,056 | 3,114,280 | 1,303,731 | 5,335,294 | 1,300,784 | 899,609 | 1,300,788 | 899,624 |
| Returns $10,000 under $15,000 | 984,882 | 12,111,898 | 946,092 | 11,283,625 | 856,649 | 10,611,756 | 826,968 | 9,943,129 | 3,334,762 | 3,275,660 | 983,450 | 7,416,312 | 981,819 | 1,308,894 | 981,821 | 1,308,896 |
| Returns $15,000 or more | 726,947 | 17,041,019 | 663,857 | 12,970,674 | 681,433 | 15,883,535 | 634,711 | 12,480,647 | 2,646,542 | 2,584,835 | 725,936 | 12,156,916 | 725,704 | 2,977,908 | 725,733 | 2,985,856 |

Footnotes at end of table.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **RHODE ISLAND** | | | | | | | | | | | | | | | | |
| Total | 359,083 | 3,233,516 | 332,486 | 2,724,488 | 191,975 | 2,454,647 | 177,844 | 2,093,498 | 934,216 | 884,154 | 280,749 | 1,924,232 | 279,960 | 402,602 | 279,966 | 403,743 |
| Under $1,000 | 29,717 | 3,701 | 27,877 | 17,998 | 2,153 | -11,437 | 1,111 | 2,498 | 38,183 | 35,670 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 31,995 | 46,288 | 29,070 | 40,241 | 3,387 | 5,284 | 2,419 | 3,156 | 43,759 | 38,344 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 19,208 | 47,126 | 16,999 | 40,702 | 2,396 | 6,052 | 1,626 | 4,852 | 29,161 | 25,893 | 13,655 | 5,649 | 13,542 | 800 | 13,542 | 800 |
| $3,000 under $4,000 | 23,941 | 83,968 | 20,697 | 69,237 | 5,515 | 19,517 | 4,260 | 13,220 | 41,229 | 36,792 | 20,090 | 24,591 | 19,864 | 3,623 | 19,864 | 3,623 |
| $4,000 under $5,000 | 26,940 | 120,774 | 24,778 | 105,550 | 9,037 | 40,551 | 7,953 | 32,383 | 59,806 | 54,243 | 22,509 | 43,820 | 22,284 | 6,869 | 22,284 | 6,869 |
| $5,000 under $6,000 | 23,230 | 128,079 | 20,721 | 110,175 | 9,153 | 50,760 | 7,659 | 40,897 | 50,908 | 46,398 | 21,794 | 59,167 | 21,681 | 9,534 | 21,681 | 9,534 |
| $6,000 under $7,000 | 19,731 | 127,739 | 19,167 | 116,125 | 7,901 | 51,314 | 7,675 | 44,266 | 42,651 | 39,745 | 19,129 | 68,112 | 19,017 | 11,313 | 19,017 | 11,313 |
| $7,000 under $8,000 | 21,275 | 159,427 | 19,844 | 137,517 | 13,797 | 103,042 | 12,931 | 90,813 | 58,985 | 53,400 | 20,789 | 81,155 | 20,789 | 13,275 | 20,789 | 13,275 |
| $8,000 under $9,000 | 16,808 | 142,505 | 15,102 | 124,822 | 11,406 | 96,980 | 10,377 | 85,743 | 48,456 | 45,893 | 16,535 | 79,168 | 16,535 | 13,185 | 16,535 | 13,185 |
| $9,000 under $10,000 | 16,039 | 152,422 | 14,843 | 134,281 | 12,633 | 120,324 | 11,888 | 108,030 | 51,165 | 49,951 | 16,039 | 86,407 | 16,039 | 14,753 | 16,039 | 14,753 |
| $10,000 under $11,000 | 19,471 | 205,935 | 18,827 | 185,366 | 15,870 | 167,956 | 15,446 | 152,833 | 63,349 | 61,892 | 19,471 | 119,208 | 19,471 | 20,522 | 19,471 | 20,522 |
| $11,000 under $12,000 | 17,868 | 206,045 | 17,172 | 191,047 | 15,273 | 176,332 | 14,802 | 165,785 | 63,263 | 62,089 | 17,868 | 120,559 | 17,868 | 20,952 | 17,868 | 20,952 |
| $12,000 under $13,000 | 14,352 | 178,793 | 14,239 | 171,680 | 11,692 | 145,644 | 11,692 | 140,666 | 45,660 | 44,871 | 14,352 | 112,028 | 14,352 | 20,120 | 14,352 | 20,120 |
| $13,000 under $14,000 | 13,072 | 176,806 | 12,650 | 164,038 | 11,717 | 158,474 | 11,520 | 150,876 | 45,872 | 44,755 | 12,959 | 108,589 | 12,959 | 19,348 | 12,959 | 19,348 |
| $14,000 under $15,000 | 9,153 | 132,435 | 8,557 | 117,103 | 8,477 | 122,705 | 7,881 | 109,401 | 34,481 | 33,238 | 9,153 | 83,332 | 9,153 | 15,058 | 9,153 | 15,058 |
| $15,000 under $20,000 | 34,461 | 588,723 | 33,087 | 529,523 | 31,920 | 545,709 | 31,021 | 506,713 | 133,301 | 130,838 | 34,364 | 387,767 | 34,364 | 73,519 | 34,364 | 73,519 |
| $20,000 under $25,000 | 10,597 | 231,032 | 9,571 | 178,891 | 9,778 | 213,570 | 8,921 | 169,702 | 39,511 | 37,425 | 10,596 | 162,782 | 10,596 | 33,199 | 10,597 | 33,228 |
| $25,000 under $30,000 | 4,878 | 133,486 | 4,074 | 91,490 | 4,066 | 110,949 | 3,776 | 85,052 | 19,378 | 18,528 | 4,878 | 95,757 | 4,878 | 21,744 | 4,878 | 21,744 |
| $30,000 under $50,000 | 4,218 | 157,814 | 3,473 | 106,445 | 3,877 | 144,075 | 3,277 | 101,250 | 16,535 | 16,156 | 4,214 | 119,561 | 4,214 | 31,429 | 4,218 | 31,448 |
| $50,000 under $100,000 | 1,712 | 117,556 | 1,401 | 62,199 | 1,554 | 106,481 | 1,293 | 56,588 | 6,973 | 6,595 | 1,712 | 92,938 | 1,712 | 33,541 | 1,712 | 33,541 |
| $100,000 under $200,000 | 328 | 42,998 | 266 | 21,568 | 301 | 39,426 | 252 | 20,908 | 1,260 | 1,151 | 328 | 34,811 | 328 | 15,727 | 328 | 15,874 |
| $200,000 under $500,000 | 74 | 20,632 | 56 | 6,071 | 59 | 16,592 | 51 | 5,598 | 274 | 237 | 74 | 15,223 | 74 | 8,217 | 74 | 8,342 |
| $500,000 under $1,000,000 | 4 | 2,869 | 4 | 696 | 4 | 2,869 | 4 | 696 | 17 | 14 | 4 | 2,147 | 4 | 1,377 | 4 | 1,411 |
| $1,000,000 or more | 11 | 26,364 | 11 | 1,724 | 9 | 21,478 | 9 | 1,572 | 39 | 36 | 11 | 21,403 | 11 | 14,491 | 11 | 15,263 |
| Returns under $5,000 | 131,801 | 301,857 | 119,421 | 273,728 | 22,488 | 59,967 | 17,369 | 56,110 | 212,138 | 190,942 | 56,479 | 74,119 | 55,915 | 11,300 | 55,916 | 11,313 |
| Returns $5,000 under $10,000 | 97,083 | 710,172 | 89,677 | 622,920 | 54,890 | 422,421 | 50,530 | 369,749 | 252,165 | 235,387 | 94,286 | 374,008 | 94,061 | 62,060 | 94,061 | 62,060 |
| Returns $10,000 under $15,000 | 73,916 | 900,013 | 71,445 | 829,234 | 63,029 | 771,110 | 61,341 | 719,561 | 252,625 | 246,845 | 73,803 | 543,716 | 73,803 | 96,000 | 73,803 | 96,000 |
| Returns $15,000 or more | 56,283 | 1,321,474 | 51,943 | 998,607 | 51,568 | 1,201,151 | 48,604 | 948,079 | 217,288 | 210,980 | 56,181 | 932,389 | 56,181 | 233,243 | 56,186 | 234,370 |
| **SOUTH CAROLINA** | | | | | | | | | | | | | | | | |
| Total | 914,376 | 7,424,586 | 848,097 | 6,411,095 | 510,556 | 5,864,699 | 476,552 | 5,079,523 | 2,383,109 | 2,312,313 | 713,520 | 4,222,923 | 711,765 | 826,260 | 711,793 | 827,140 |
| Under $1,000 | 73,691 | 13,857 | 67,469 | 36,000 | 5,301 | -14,142 | 2,811 | 4,375 | 90,047 | 85,795 | - | - | - | - | 6,733 | 500 |
| $1,000 under $2,000 | 77,935 | 117,334 | 62,881 | 90,657 | 10,975 | 18,520 | (*) | (*) | 114,888 | 93,371 | (*) | (*) | (*) | (*) | | |
| $2,000 under $3,000 | 57,659 | 139,506 | 49,025 | 111,666 | 11,354 | 27,848 | 8,583 | 17,555 | 112,460 | 103,784 | 24,084 | 9,632 | 24,084 | 1,408 | 24,084 | 1,408 |
| $3,000 under $4,000 | 81,970 | 291,172 | 76,339 | 267,990 | 21,845 | 78,900 | 18,861 | 66,230 | 168,515 | 167,265 | 73,337 | 83,304 | 72,841 | 12,414 | 72,842 | 12,419 |
| $4,000 under $5,000 | 69,349 | 312,049 | 63,383 | 290,012 | 29,927 | 134,450 | 26,781 | 130,986 | 157,547 | 151,524 | 60,342 | 112,700 | 60,180 | 17,447 | 60,180 | 17,447 |
| $5,000 under $6,000 | 78,996 | 434,346 | 75,647 | 413,064 | 30,141 | 167,658 | 29,223 | 161,252 | 174,785 | 168,061 | 75,033 | 205,268 | 74,789 | 33,049 | 74,789 | 33,049 |
| $6,000 under $7,000 | 50,700 | 329,888 | 49,087 | 313,569 | 22,006 | 145,618 | 20,881 | 132,791 | 126,427 | 124,185 | 50,277 | 166,590 | 50,161 | 27,486 | 50,161 | 27,486 |
| $7,000 under $8,000 | 53,659 | 399,852 | 51,667 | 374,655 | 40,208 | 300,533 | 39,108 | 294,093 | 149,531 | 146,715 | 53,659 | 206,297 | 53,659 | 33,384 | 53,659 | 33,384 |
| $8,000 under $9,000 | 47,569 | 401,179 | 45,764 | 384,104 | 35,026 | 295,288 | 33,709 | 282,548 | 142,346 | 141,859 | 47,569 | 215,892 | 47,407 | 35,657 | 47,407 | 35,657 |
| $9,000 under $10,000 | 48,866 | 464,588 | 47,502 | 441,721 | 44,621 | 424,025 | 43,346 | 401,757 | 189,758 | 188,700 | 48,793 | 237,172 | 48,793 | 39,198 | 48,793 | 39,198 |
| $10,000 under $11,000 | 35,821 | 375,711 | 34,279 | 346,343 | 29,630 | 311,514 | 28,973 | 299,104 | 112,659 | 110,003 | 35,821 | 215,548 | 35,793 | 36,657 | 35,793 | 36,657 |
| $11,000 under $12,000 | 48,198 | 552,238 | 46,728 | 519,344 | 45,061 | 516,198 | 44,475 | 495,535 | 170,135 | 166,461 | 48,037 | 321,947 | 47,948 | 55,010 | 47,948 | 55,010 |
| $12,000 under $13,000 | 35,909 | 446,614 | 34,530 | 418,702 | 35,559 | 442,326 | 34,369 | 416,979 | 120,570 | 118,802 | 35,896 | 271,305 | 35,896 | 46,853 | 35,896 | 46,853 |
| $13,000 under $14,000 | 25,904 | 348,237 | 25,372 | 318,592 | 24,135 | 324,074 | 23,604 | 302,909 | 94,894 | 94,570 | 25,904 | 215,371 | 25,671 | 37,911 | 25,671 | 37,911 |
| $14,000 under $15,000 | 19,108 | 277,722 | 18,785 | 258,650 | 19,108 | 277,722 | 18,785 | 258,650 | 65,384 | 65,062 | 19,108 | 179,697 | 19,019 | 32,032 | 19,019 | 32,032 |
| $15,000 under $20,000 | 66,105 | 1,127,816 | 63,180 | 1,013,395 | 64,787 | 1,104,620 | 62,772 | 1,006,004 | 230,980 | 229,678 | 66,015 | 755,159 | 66,011 | 141,541 | 66,012 | 141,559 |
| $20,000 under $25,000 | 21,192 | 465,217 | 19,571 | 362,883 | 20,511 | 450,926 | 19,207 | 357,384 | 74,251 | 72,306 | 21,192 | 329,898 | 21,192 | 66,935 | 21,192 | 66,954 |
| $25,000 under $30,000 | 7,051 | 190,562 | 5,920 | 122,811 | 6,843 | 185,166 | 5,845 | 122,801 | 28,700 | 27,699 | 7,051 | 136,808 | 6,951 | 28,512 | 6,951 | 28,512 |
| $30,000 under $50,000 | 10,236 | 374,866 | 7,510 | 180,479 | 9,418 | 343,149 | 7,482 | 179,500 | 40,640 | 38,703 | 10,223 | 279,021 | 10,206 | 71,369 | 10,220 | 71,390 |
| $50,000 under $100,000 | 3,757 | 250,100 | 2,876 | 114,355 | 3,445 | 229,275 | 2,705 | 111,219 | 15,752 | 15,114 | 3,757 | 190,903 | 3,742 | 66,763 | 3,743 | 66,988 |
| $100,000 under $200,000 | 605 | 78,617 | 502 | 26,567 | 570 | 73,536 | 484 | 25,891 | 2,487 | 2,345 | 603 | 60,828 | 603 | 27,060 | 604 | 27,263 |
| $200,000 under $500,000 | 86 | 24,402 | 72 | 5,057 | 77 | 21,788 | 68 | 4,920 | 319 | 285 | 85 | 19,025 | 85 | 10,434 | 86 | 10,699 |
| $500,000 under $1,000,000 | 10 | 8,713 | 8 | 479 | 8 | 5,707 | 6 | 419 | 34 | 26 | 10 | 7,445 | 10 | 4,700 | 10 | 4,766 |
| $1,000,000 or more | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 350,604 | 873,918 | 319,097 | 796,325 | 79,402 | 245,576 | 61,510 | 225,767 | 643,457 | 601,739 | 164,487 | 208,748 | 163,829 | 31,709 | 163,839 | 31,774 |
| Returns $5,000 under $10,000 | 279,790 | 2,029,853 | 269,667 | 1,927,114 | 172,002 | 1,333,121 | 166,267 | 1,272,442 | 782,847 | 769,520 | 275,331 | 1,031,219 | 274,809 | 168,774 | 274,809 | 168,774 |
| Returns $10,000 under $15,000 | 164,940 | 2,000,522 | 159,694 | 1,861,630 | 153,493 | 1,871,835 | 150,206 | 1,773,178 | 563,642 | 554,898 | 164,766 | 1,203,867 | 164,327 | 208,463 | 164,327 | 208,463 |
| Returns $15,000 or more | 109,042 | 2,520,293 | 99,639 | 1,826,026 | 105,659 | 2,414,166 | 98,569 | 1,808,138 | 393,163 | 386,156 | 108,936 | 1,779,089 | 108,800 | 417,314 | 108,818 | 418,130 |

Footnotes at end of table.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **SOUTH DAKOTA** | | | | | | | | | | | | | | | | |
| Total | 237,029 | 1,676,717 | 192,588 | 1,289,838 | 140,792 | 1,333,686 | 111,308 | 1,021,970 | 681,030 | 644,847 | 168,113 | 875,651 | 161,790 | 161,139 | 161,790 | 161,192 |
| Under $1,000 | 29,306 | -92 | 21,773 | 15,740 | 6,419 | -9,764 | 2,377 | 3,395 | 52,016 | 47,304 | - | - | - | - | - | - |
| $1,000 under $2,000 | 18,881 | 28,694 | 14,693 | 21,605 | 4,155 | 6,706 | 1,833 | 3,044 | 30,481 | 26,916 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 24,026 | 60,438 | 18,719 | 43,928 | 7,408 | 18,687 | 4,725 | 9,912 | 45,308 | 40,090 | 14,368 | 6,924 | 13,889 | 947 | 13,889 | 947 |
| $3,000 under $4,000 | 19,272 | 66,954 | 14,134 | 44,261 | 7,629 | 26,816 | 4,551 | 13,119 | 41,114 | 36,372 | 14,089 | 15,384 | 13,511 | 2,117 | 13,511 | 2,117 |
| $4,000 under $5,000 | 17,214 | 78,547 | 12,901 | 54,653 | 9,192 | 42,183 | 6,388 | 26,558 | 46,646 | 44,239 | 13,734 | 23,630 | 12,891 | 3,451 | 12,891 | 3,451 |
| $5,000 under $6,000 | 15,557 | 86,298 | 12,617 | 64,101 | 10,097 | 56,436 | 7,701 | 38,989 | 47,839 | 45,007 | 14,165 | 29,205 | 12,927 | 4,252 | 12,927 | 4,252 |
| $6,000 under $7,000 | 13,098 | 84,451 | 10,715 | 61,022 | 9,204 | 59,574 | 7,512 | 42,159 | 41,872 | 39,303 | 12,677 | 34,764 | 11,731 | 4,975 | 11,731 | 4,975 |
| $7,000 under $8,000 | 13,980 | 105,291 | 11,560 | 79,975 | 10,006 | 75,227 | 7,919 | 52,251 | 46,262 | 43,955 | 13,536 | 51,220 | 12,806 | 7,886 | 12,806 | 7,886 |
| $8,000 under $9,000 | 14,928 | 125,912 | 13,302 | 106,730 | 12,016 | 101,701 | 10,716 | 85,183 | 51,580 | 49,664 | 14,666 | 63,487 | 14,470 | 10,151 | 14,470 | 10,151 |
| $9,000 under $10,000 | 11,524 | 110,204 | 9,867 | 87,920 | 9,680 | 92,688 | 8,211 | 72,430 | 41,950 | 41,178 | 11,524 | 59,638 | 10,831 | 9,197 | 10,831 | 9,197 |
| $10,000 under $11,000 | 11,603 | 120,794 | 10,437 | 104,961 | 10,492 | 109,296 | 9,506 | 95,542 | 43,902 | 42,858 | 11,601 | 65,369 | 11,460 | 10,630 | 11,460 | 10,630 |
| $11,000 under $12,000 | 9,866 | 113,189 | 9,106 | 100,282 | 9,378 | 107,638 | 8,706 | 95,641 | 40,487 | 40,017 | 9,866 | 64,010 | 9,580 | 10,388 | 9,580 | 10,388 |
| $12,000 under $13,000 | 7,362 | 91,766 | 6,731 | 80,841 | 6,656 | 83,033 | 6,112 | 74,527 | 29,116 | 28,586 | 7,362 | 52,742 | 7,274 | 9,072 | 7,274 | 9,072 |
| $13,000 under $14,000 | 5,555 | 74,904 | 4,889 | 62,164 | 5,422 | 73,161 | 4,756 | 60,438 | 23,772 | 22,936 | 5,555 | 44,212 | 5,539 | 7,532 | 5,539 | 7,532 |
| $14,000 under $15,000 | 4,201 | 60,799 | 3,576 | 48,274 | 3,707 | 53,608 | 3,175 | 44,251 | 16,876 | 16,499 | 4,068 | 35,174 | 4,066 | 6,172 | 4,066 | 6,172 |
| $15,000 under $20,000 | 12,131 | 205,666 | 10,889 | 163,509 | 11,689 | 198,022 | 10,697 | 160,543 | 49,495 | 48,823 | 12,074 | 134,485 | 11,991 | 24,404 | 11,991 | 24,404 |
| $20,000 under $25,000 | 4,253 | 94,022 | 3,743 | 73,879 | 3,799 | 83,599 | 3,492 | 68,030 | 15,259 | 14,964 | 4,253 | 66,676 | 4,253 | 13,601 | 4,253 | 13,601 |
| $25,000 under $30,000 | 1,719 | 47,027 | 1,331 | 28,099 | 1,612 | 44,342 | 1,331 | 28,099 | 6,836 | 6,511 | 1,719 | 36,358 | 1,719 | 7,982 | 1,719 | 7,982 |
| $30,000 under $50,000 | 1,887 | 71,516 | 1,107 | 32,857 | 1,585 | 61,945 | 1,107 | 32,857 | 7,504 | 6,990 | 1,887 | 52,681 | 1,883 | 13,579 | 1,883 | 13,579 |
| $50,000 under $100,000 | 583 | 37,586 | 425 | 11,666 | 567 | 36,597 | 424 | 11,666 | 2,357 | 2,310 | 583 | 29,037 | 583 | 9,692 | 583 | 9,692 |
| $100,000 under $200,000 | 71 | 9,128 | 62 | 2,624 | 68 | 8,799 | 59 | 2,619 | 318 | 288 | 71 | 7,640 | 71 | 3,462 | 71 | 3,478 |
| $200,000 under $500,000 | 12 | 3,624 | 11 | 748 | 11 | 3,392 | 10 | 717 | 40 | 37 | 11 | 2,939 | 11 | 1,639 | 11 | 1,676 |
| $500,000 under $1,000,000 | | | | | | | | | | | | | | | | |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Returns under $5,000 | 108,699 | 234,542 | 82,220 | 180,186 | 34,803 | 84,628 | 19,874 | 56,028 | 215,565 | 194,921 | 42,495 | 46,013 | 40,595 | 6,525 | 40,595 | 6,525 |
| Returns $5,000 under $10,000 | 69,087 | 512,156 | 58,061 | 399,748 | 51,003 | 385,626 | 42,059 | 291,012 | 229,503 | 219,107 | 66,568 | 238,314 | 62,765 | 36,462 | 62,765 | 36,462 |
| Returns $10,000 under $15,000 | 38,587 | 461,451 | 34,739 | 396,522 | 35,655 | 426,736 | 32,255 | 370,399 | 154,153 | 150,896 | 38,452 | 261,508 | 37,919 | 43,793 | 37,919 | 43,793 |
| Returns $15,000 or more | 20,656 | 468,569 | 17,568 | 313,381 | 19,331 | 436,694 | 17,120 | 304,531 | 81,809 | 79,923 | 20,598 | 329,816 | 20,511 | 74,360 | 20,511 | 74,412 |
| **TENNESSEE** | | | | | | | | | | | | | | | | |
| Total | 1,411,408 | 11,755,813 | 1,285,754 | 9,976,162 | 833,888 | 9,378,351 | 763,131 | 7,957,576 | 3,727,564 | 3,589,096 | 1,079,089 | 6,816,414 | 1,070,542 | 1,415,241 | 1,070,897 | 1,418,313 |
| Under $1,000 | 123,941 | 24,816 | 105,425 | 79,753 | 21,829 | -28,482 | 11,868 | 16,921 | 175,153 | 162,570 | - | - | - | - | 272 | 478 |
| $1,000 under $2,000 | 103,934 | 150,921 | 89,492 | 131,602 | 14,516 | 20,779 | 7,424 | 13,804 | 156,637 | 144,541 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 117,534 | 298,514 | 108,022 | 273,389 | 33,605 | 84,690 | 26,307 | 67,717 | 243,404 | 228,679 | 62,577 | 31,633 | 62,030 | 4,502 | 62,030 | 4,502 |
| $3,000 under $4,000 | 108,661 | 380,868 | 91,646 | 313,380 | 37,137 | 130,905 | 32,048 | 104,548 | 232,897 | 205,991 | 79,055 | 83,100 | 74,720 | 11,958 | 74,723 | 11,964 |
| $4,000 under $5,000 | 115,624 | 515,923 | 99,706 | 431,119 | 54,719 | 245,469 | 50,400 | 215,625 | 271,837 | 254,825 | 98,258 | 170,244 | 97,277 | 25,349 | 97,349 | 25,367 |
| $5,000 under $6,000 | 109,935 | 596,052 | 98,524 | 517,609 | 59,700 | 323,760 | 53,044 | 273,489 | 276,527 | 258,205 | 104,902 | 247,319 | 103,702 | 38,758 | 103,702 | 38,758 |
| $6,000 under $7,000 | 81,911 | 531,530 | 78,603 | 491,389 | 52,063 | 336,240 | 49,807 | 313,291 | 224,140 | 217,426 | 81,196 | 246,870 | 80,766 | 38,702 | 80,766 | 38,702 |
| $7,000 under $8,000 | 87,597 | 661,436 | 85,951 | 641,888 | 57,874 | 441,717 | 56,301 | 421,939 | 253,311 | 251,849 | 87,287 | 349,770 | 87,287 | 56,695 | 87,287 | 56,695 |
| $8,000 under $9,000 | 70,398 | 599,483 | 64,557 | 560,006 | 55,794 | 473,665 | 51,962 | 450,806 | 240,798 | 238,074 | 70,397 | 296,432 | 69,995 | 48,044 | 69,995 | 48,044 |
| $9,000 under $10,000 | 77,325 | 742,291 | 76,373 | 726,690 | 62,946 | 605,014 | 62,232 | 594,849 | 257,924 | 255,338 | 77,325 | 409,063 | 77,254 | 68,421 | 77,254 | 68,421 |
| $10,000 under $11,000 | 60,914 | 642,508 | 58,216 | 597,226 | 55,920 | 589,346 | 54,308 | 556,468 | 196,554 | 192,496 | 60,886 | 380,801 | 60,886 | 64,471 | 60,886 | 64,471 |
| $11,000 under $12,000 | 55,966 | 645,230 | 52,708 | 582,658 | 51,379 | 591,579 | 49,298 | 551,901 | 189,420 | 187,386 | 55,966 | 378,474 | 55,804 | 64,711 | 55,804 | 64,711 |
| $12,000 under $13,000 | 44,431 | 553,281 | 42,982 | 518,787 | 41,443 | 515,701 | 39,994 | 486,145 | 146,772 | 144,519 | 44,431 | 338,634 | 44,255 | 58,865 | 44,255 | 58,865 |
| $13,000 under $14,000 | 49,710 | 671,285 | 47,897 | 638,333 | 44,550 | 602,264 | 42,899 | 571,350 | 158,842 | 157,803 | 49,710 | 425,658 | 49,696 | 76,467 | 49,696 | 76,467 |
| $14,000 under $15,000 | 30,437 | 439,050 | 28,718 | 398,269 | 26,836 | 387,277 | 25,279 | 349,981 | 96,975 | 93,560 | 30,436 | 285,231 | 30,435 | 52,376 | 30,435 | 52,376 |
| $15,000 under $20,000 | 97,013 | 1,671,247 | 93,229 | 1,506,000 | 91,032 | 1,569,077 | 87,781 | 1,428,429 | 335,479 | 332,165 | 96,597 | 1,145,296 | 96,508 | 218,737 | 96,508 | 218,737 |
| $20,000 under $25,000 | 33,994 | 752,594 | 30,452 | 603,711 | 32,350 | 715,098 | 29,532 | 595,252 | 119,249 | 116,514 | 33,993 | 545,547 | 33,920 | 111,776 | 33,921 | 111,794 |
| $25,000 under $30,000 | 17,302 | 472,049 | 14,522 | 323,508 | 16,827 | 458,870 | 14,451 | 322,008 | 61,554 | 60,344 | 17,299 | 361,120 | 17,295 | 80,756 | 17,295 | 80,756 |
| $30,000 under $50,000 | 15,342 | 566,276 | 11,937 | 337,944 | 14,520 | 532,929 | 11,755 | 333,158 | 52,958 | 51,815 | 15,341 | 446,458 | 15,280 | 116,938 | 15,284 | 117,001 |
| $50,000 under $100,000 | 7,599 | 510,048 | 5,370 | 217,079 | 7,170 | 480,958 | 5,094 | 207,693 | 30,053 | 28,475 | 7,584 | 413,395 | 7,584 | 148,229 | 7,585 | 148,517 |
| $100,000 under $200,000 | 1,534 | 201,085 | 1,183 | 70,746 | 1,410 | 184,899 | 1,128 | 68,277 | 5,946 | 5,522 | 1,532 | 164,925 | 1,532 | 74,977 | 1,532 | 75,414 |
| $200,000 under $500,000 | 264 | 71,320 | 205 | 12,320 | 231 | 62,458 | 188 | 11,315 | 978 | 866 | 264 | 56,894 | 264 | 30,781 | 264 | 31,207 |
| $500,000 under $1,000,000 | 28 | 19,879 | 24 | 1,570 | 23 | 16,008 | 19 | 1,426 | 99 | 86 | 28 | 16,297 | 27 | 10,252 | 28 | 10,430 |
| $1,000,000 or more | 14 | 38,130 | 12 | 1,184 | 14 | 38,130 | 12 | 1,184 | 57 | 47 | 13 | 22,319 | 13 | 13,347 | 14 | 14,507 |
| Returns under $5,000 | 569,694 | 1,371,041 | 494,291 | 1,229,243 | 161,806 | 453,360 | 128,047 | 418,615 | 1,079,928 | 996,606 | 243,902 | 285,909 | 238,039 | 41,939 | 238,386 | 42,441 |
| Returns $5,000 under $10,000 | 427,166 | 3,130,791 | 404,008 | 2,937,583 | 288,377 | 2,180,396 | 273,346 | 2,054,373 | 1,252,700 | 1,220,892 | 421,107 | 1,549,455 | 419,004 | 250,620 | 419,004 | 250,620 |
| Returns $10,000 under $15,000 | 241,458 | 2,951,354 | 230,521 | 2,735,274 | 220,128 | 2,686,167 | 211,778 | 2,515,845 | 788,563 | 775,764 | 241,429 | 1,808,798 | 241,076 | 316,889 | 241,076 | 316,889 |
| Returns $15,000 or more | 173,090 | 4,302,627 | 156,934 | 3,074,062 | 163,577 | 4,058,427 | 149,960 | 2,968,742 | 606,373 | 595,834 | 172,651 | 3,172,252 | 172,423 | 805,793 | 172,431 | 808,363 |

Footnotes at end of table.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **TEXAS** | | | | | | | | | | | | | | | | |
| Total | 4,051,565 | 36,344,410 | 3,639,121 | 29,428,470 | 2,359,491 | 29,025,203 | 2,101,713 | 23,423,166 | 11,195,621 | 10,777,066 | 3,044,446 | 21,677,255 | 3,014,643 | 4,696,337 | 3,015,221 | 4,716,720 |
| Under $1,000 | 348,818 | -93,779 | 294,700 | 208,007 | 55,210 | -210,852 | 22,919 | 43,828 | 524,378 | 486,896 | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 349,682 | 523,793 | 306,968 | 448,467 | 63,878 | 97,586 | 41,191 | 62,199 | 552,450 | 499,867 | 168,505 | 82,977 | 163,797 | 11,526 | 163,815 | 11,636 |
| $2,000 under $3,000 | 291,243 | 729,204 | 245,458 | 610,825 | 81,916 | 204,094 | 57,452 | 141,628 | 603,077 | 551,289 | | | | | | |
| $3,000 under $4,000 | 368,109 | 1,280,510 | 324,261 | 1,123,114 | 120,496 | 425,927 | 100,795 | 357,395 | 804,135 | 748,867 | 271,878 | 294,901 | 263,266 | 42,030 | 263,267 | 42,039 |
| $4,000 under $5,000 | 271,603 | 1,224,548 | 242,384 | 1,090,753 | 114,542 | 516,717 | 96,589 | 425,773 | 700,615 | 662,996 | 228,805 | 381,971 | 224,304 | 58,324 | 224,308 | 58,335 |
| $5,000 under $6,000 | 262,361 | 1,444,068 | 234,180 | 1,288,056 | 137,290 | 756,161 | 123,808 | 683,718 | 698,425 | 670,919 | 243,769 | 574,816 | 239,067 | 90,315 | 239,068 | 90,327 |
| $6,000 under $7,000 | 250,848 | 1,630,470 | 236,747 | 1,507,697 | 137,469 | 894,947 | 124,964 | 786,317 | 700,208 | 685,934 | 236,640 | 762,959 | 235,618 | 123,836 | 235,618 | 123,836 |
| $7,000 under $8,000 | 208,255 | 1,561,577 | 193,945 | 1,401,704 | 143,009 | 1,071,866 | 136,539 | 990,689 | 654,106 | 631,430 | 200,525 | 758,540 | 199,575 | 122,852 | 199,609 | 122,889 |
| $8,000 under $9,000 | 193,583 | 1,651,404 | 182,701 | 1,531,137 | 159,083 | 1,357,910 | 151,353 | 1,270,221 | 644,069 | 633,339 | 188,517 | 824,213 | 186,090 | 133,824 | 186,090 | 133,824 |
| $9,000 under $10,000 | 147,658 | 1,402,973 | 138,747 | 1,303,980 | 118,429 | 1,123,926 | 110,676 | 1,047,307 | 539,711 | 532,989 | 145,512 | 746,751 | 145,349 | 125,371 | 145,350 | 125,372 |
| $10,000 under $11,000 | 181,096 | 1,895,442 | 171,130 | 1,750,859 | 150,780 | 1,579,343 | 143,902 | 1,483,478 | 635,966 | 622,100 | 180,897 | 1,085,844 | 180,716 | 184,805 | 180,717 | 184,815 |
| $11,000 under $12,000 | 169,911 | 1,954,182 | 156,811 | 1,757,803 | 146,932 | 1,689,043 | 137,568 | 1,539,964 | 577,660 | 571,540 | 169,877 | 1,154,364 | 169,281 | 197,946 | 169,287 | 197,964 |
| $12,000 under $13,000 | 160,135 | 2,001,776 | 149,981 | 1,790,642 | 139,346 | 1,743,337 | 131,815 | 1,580,068 | 528,419 | 518,451 | 160,135 | 1,234,451 | 160,037 | 217,605 | 160,037 | 217,605 |
| $13,000 under $14,000 | 115,687 | 1,563,343 | 108,512 | 1,402,044 | 105,353 | 1,423,634 | 100,296 | 1,289,723 | 400,401 | 391,547 | 115,613 | 975,824 | 115,216 | 172,609 | 115,219 | 172,623 |
| $14,000 under $15,000 | 101,079 | 1,459,680 | 94,932 | 1,315,885 | 93,479 | 1,350,744 | 89,130 | 1,243,461 | 362,363 | 359,396 | 100,829 | 938,579 | 100,421 | 169,371 | 100,421 | 169,631 |
| $15,000 under $20,000 | 340,384 | 5,855,791 | 316,384 | 5,125,990 | 317,485 | 5,460,439 | 299,160 | 4,870,311 | 1,209,766 | 1,185,122 | 340,258 | 4,008,465 | 339,880 | 760,323 | 339,889 | 760,495 |
| $20,000 under $25,000 | 140,982 | 3,120,615 | 127,341 | 2,568,803 | 134,238 | 2,973,692 | 123,226 | 2,497,737 | 506,110 | 496,584 | 140,906 | 2,273,677 | 140,521 | 464,681 | 140,556 | 464,910 |
| $25,000 under $30,000 | 50,697 | 1,374,590 | 42,062 | 982,490 | 48,583 | 1,317,950 | 41,468 | 970,506 | 181,301 | 175,048 | 50,622 | 1,039,347 | 50,515 | 229,881 | 50,566 | 230,343 |
| $30,000 under $50,000 | 65,281 | 2,419,386 | 48,451 | 1,287,194 | 60,446 | 2,239,004 | 46,527 | 1,237,037 | 242,992 | 231,270 | 65,192 | 1,874,121 | 65,129 | 491,686 | 65,166 | 492,615 |
| $50,000 under $100,000 | 26,598 | 1,774,988 | 18,241 | 653,564 | 24,799 | 1,656,781 | 17,467 | 633,761 | 101,379 | 95,866 | 26,485 | 1,418,916 | 26,410 | 502,482 | 26,460 | 504,696 |
| $100,000 under $200,000 | 5,916 | 777,512 | 4,015 | 200,939 | 5,326 | 696,467 | 3,775 | 193,927 | 22,309 | 20,545 | 5,855 | 621,178 | 5,838 | 281,514 | 5,894 | 285,296 |
| $200,000 under $500,000 | 1,352 | 384,825 | 957 | 62,191 | 1,156 | 327,276 | 895 | 58,908 | 4,768 | 4,185 | 1,334 | 294,145 | 1,323 | 161,203 | 1,343 | 165,681 |
| $500,000 under $1,000,000 | 207 | 138,932 | 153 | 10,695 | 182 | 121,465 | 144 | 9,905 | 725 | 633 | 201 | 101,361 | 200 | 63,068 | 205 | 65,645 |
| $1,000,000 or more | 80 | 268,580 | 60 | 5,629 | 64 | 207,746 | 54 | 5,305 | 288 | 253 | 79 | 229,520 | 78 | 91,038 | 79 | 93,817 |
| Returns under $5,000 | 1,629,455 | 3,664,276 | 1,413,771 | 3,481,166 | 436,042 | 1,033,472 | 318,946 | 1,030,823 | 3,184,655 | 2,949,915 | 671,200 | 760,184 | 653,379 | 111,926 | 653,647 | 114,336 |
| Returns $5,000 under $10,000 | 1,062,705 | 7,690,492 | 986,320 | 7,032,575 | 695,280 | 5,204,809 | 647,340 | 4,778,253 | 3,236,519 | 3,154,611 | 1,014,963 | 3,667,279 | 1,005,699 | 596,199 | 1,005,735 | 596,248 |
| Returns $10,000 under $15,000 | 727,908 | 8,874,423 | 681,366 | 8,017,234 | 635,890 | 7,786,101 | 602,711 | 7,136,693 | 2,504,809 | 2,463,034 | 727,351 | 5,389,063 | 725,671 | 942,336 | 725,681 | 942,638 |
| Returns $15,000 or more | 631,497 | 16,115,218 | 557,664 | 10,897,496 | 592,279 | 15,000,821 | 532,716 | 10,477,397 | 2,269,638 | 2,209,506 | 630,932 | 11,860,729 | 629,894 | 3,045,875 | 630,158 | 3,063,497 |
| **UTAH** | | | | | | | | | | | | | | | | |
| Total | 390,394 | 3,420,389 | 359,562 | 2,948,398 | 224,256 | 2,797,112 | 205,837 | 2,408,989 | 1,123,046 | 1,080,449 | 299,332 | 1,839,589 | 296,568 | 354,136 | 296,578 | 354,580 |
| Under $1,000 | 36,700 | 2,151 | 32,896 | 19,709 | 3,440 | -16,534 | 376 | 1,830 | 44,227 | 44,046 | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 32,363 | 47,012 | 27,572 | 35,198 | (*) | (*) | (*) | (*) | 45,236 | 37,374 | 21,434 | 8,760 | 21,434 | 1,244 | 21,434 | 1,244 |
| $2,000 under $3,000 | 33,285 | 80,991 | 30,428 | 71,688 | 5,894 | 14,874 | 8,054 | 20,038 | 51,052 | 48,006 | | | | | | |
| $3,000 under $4,000 | 19,949 | 70,855 | 18,345 | 64,021 | 4,472 | 15,619 | | | 34,753 | 29,963 | 16,607 | 23,104 | 16,607 | 3,428 | 16,607 | 3,428 |
| $4,000 under $5,000 | 27,052 | 116,630 | 24,557 | 100,512 | 8,013 | 33,595 | 7,422 | 25,563 | 53,020 | 50,871 | 22,084 | 42,404 | 21,838 | 6,294 | 21,838 | 6,294 |
| $5,000 under $6,000 | 14,941 | 81,884 | 14,711 | 79,668 | 3,437 | 18,158 | 3,287 | 15,587 | 24,972 | 24,726 | 14,541 | 43,250 | 14,525 | 7,064 | 14,525 | 7,064 |
| $6,000 under $7,000 | 19,654 | 127,438 | 18,981 | 121,321 | 13,650 | 88,702 | 13,113 | 82,180 | 54,004 | 53,268 | 19,226 | 49,425 | 19,226 | 7,860 | 19,226 | 7,860 |
| $7,000 under $8,000 | 25,803 | 191,266 | 23,463 | 162,393 | 16,039 | 118,935 | 13,699 | 92,307 | 82,786 | 76,090 | 25,367 | 85,602 | 25,367 | 13,857 | 25,367 | 13,857 |
| $8,000 under $9,000 | 18,164 | 154,006 | 13,347 | 105,507 | 11,995 | 103,457 | 11,232 | 88,354 | 56,472 | 48,857 | 17,840 | 74,445 | 17,529 | 11,345 | 17,529 | 11,345 |
| $9,000 under $10,000 | 19,331 | 183,525 | 18,650 | 165,028 | 19,331 | 183,525 | 18,650 | 165,028 | 71,719 | 69,659 | 19,175 | 87,561 | 17,271 | 12,738 | 17,271 | 12,738 |
| $10,000 under $11,000 | 20,177 | 212,103 | 19,883 | 205,659 | 16,522 | 174,038 | 16,228 | 168,678 | 72,987 | 72,151 | 20,177 | 115,691 | 20,176 | 19,768 | 20,176 | 19,768 |
| $11,000 under $12,000 | 13,179 | 151,427 | 13,064 | 144,390 | 11,508 | 131,938 | 11,393 | 125,362 | 59,934 | 59,934 | 13,100 | 74,269 | 13,100 | 12,526 | 13,100 | 12,526 |
| $12,000 under $13,000 | 16,500 | 206,739 | 16,421 | 197,929 | 16,345 | 204,746 | 16,266 | 195,909 | 74,513 | 74,201 | 16,500 | 104,113 | 16,344 | 17,566 | 16,344 | 17,566 |
| $13,000 under $14,000 | 16,926 | 228,844 | 16,323 | 223,091 | 15,779 | 213,626 | 15,487 | 213,787 | 70,973 | 70,837 | 16,670 | 127,322 | 16,670 | 22,247 | 16,670 | 22,247 |
| $14,000 under $15,000 | 16,970 | 244,937 | 16,735 | 236,473 | 15,298 | 220,665 | 15,063 | 212,201 | 75,659 | 74,667 | 16,970 | 131,461 | 16,890 | 23,318 | 16,890 | 23,318 |
| $15,000 under $20,000 | 35,459 | 606,870 | 33,353 | 553,803 | 35,322 | 604,721 | 33,216 | 551,944 | 152,373 | 149,451 | 35,459 | 366,514 | 35,459 | 67,310 | 35,459 | 67,310 |
| $20,000 under $25,000 | 14,457 | 322,022 | 13,123 | 247,775 | 13,352 | 296,685 | 12,353 | 234,905 | 55,326 | 54,261 | 14,457 | 221,962 | 14,456 | 45,316 | 14,456 | 45,322 |
| $25,000 under $30,000 | 3,543 | 96,876 | 3,069 | 77,659 | 3,540 | 96,787 | 3,066 | 77,575 | 14,925 | 14,603 | 3,540 | 69,454 | 3,540 | 14,912 | 3,540 | 14,912 |
| $30,000 under $50,000 | 4,173 | 153,770 | 3,273 | 84,904 | 4,139 | 152,607 | 3,273 | 84,904 | 20,082 | 19,974 | 4,172 | 108,154 | 4,130 | 26,686 | 4,135 | 26,767 |
| $50,000 under $100,000 | 1,471 | 93,531 | 1,125 | 37,133 | 1,456 | 92,757 | 1,125 | 37,133 | 6,799 | 6,422 | 1,471 | 69,831 | 1,467 | 22,847 | 1,468 | 22,929 |
| $100,000 under $200,000 | 244 | 30,872 | 201 | 12,051 | 220 | 27,944 | 188 | 11,068 | 1,011 | 888 | 243 | 23,172 | 241 | 10,408 | 242 | 10,536 |
| $200,000 under $500,000 | 49 | 13,863 | 41 | 2,467 | 47 | 13,164 | 40 | 2,462 | 211 | 191 | 49 | 10,719 | 48 | 5,840 | 49 | 5,934 |
| $500,000 under $1,000,000 | 4 | 2,776 | 1 | 21 | 2 | 1,544 | 1 | 21 | 12 | 9 | 4 | 2,371 | 4 | 1,561 | 4 | 1,609 |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Returns under $5,000 | 149,349 | 317,638 | 133,798 | 291,128 | 26,274 | 53,112 | 18,157 | 49,585 | 228,288 | 210,260 | 60,371 | 74,272 | 60,125 | 10,966 | 60,127 | 10,970 |
| Returns $5,000 under $10,000 | 97,893 | 738,120 | 89,152 | 633,916 | 64,452 | 512,776 | 59,981 | 443,456 | 289,953 | 272,600 | 96,149 | 340,284 | 93,918 | 52,864 | 93,918 | 52,864 |
| Returns $10,000 under $15,000 | 83,752 | 1,044,050 | 82,426 | 1,007,542 | 75,452 | 945,013 | 74,437 | 915,937 | 354,066 | 351,790 | 83,417 | 552,857 | 83,180 | 95,426 | 83,180 | 95,426 |
| Returns $15,000 or more | 59,400 | 1,320,581 | 54,186 | 1,015,813 | 58,078 | 1,286,209 | 53,262 | 1,000,011 | 250,739 | 245,799 | 59,395 | 872,176 | 59,345 | 194,880 | 59,353 | 195,320 |

Footnotes at end of table.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| VERMONT | | | | | | | | | | | | | | | | |
| Total | 184,200 | 1,481,772 | 162,408 | 1,220,048 | 98,358 | 1,116,793 | 86,701 | 937,439 | 470,399 | 443,787 | 137,059 | 843,232 | 136,236 | 163,308 | 136,238 | 163,473 |
| Under $1,000 | 19,956 | 5,678 | 17,132 | 10,913 | 2,751 | -2,346 | 1,275 | 1,896 | 28,310 | 26,221 | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 17,383 | 25,807 | 15,177 | 20,942 | 1,807 | 2,760 | 1,211 | 1,698 | 23,774 | 21,722 | - | - | - | - | - | - |
| $2,000 under $3,000 | 11,921 | 29,824 | 9,832 | 23,344 | 2,678 | 6,897 | 2,068 | 4,806 | 20,991 | 18,509 | 7,215 | 3,399 | 7,028 | 465 | 7,028 | 465 |
| $3,000 under $4,000 | 11,890 | 41,443 | 8,410 | 26,978 | 4,804 | 16,799 | 2,186 | 6,241 | 22,813 | 20,024 | 9,893 | 9,892 | 9,808 | 1,469 | 9,808 | 1,469 |
| $4,000 under $5,000 | 12,131 | 54,023 | 10,214 | 42,693 | 4,134 | 18,428 | 3,529 | 13,524 | 25,435 | 22,819 | 10,442 | 19,667 | 10,204 | 3,017 | 10,204 | 3,017 |
| $5,000 under $6,000 | 11,551 | 63,163 | 9,779 | 50,045 | 5,193 | 28,611 | 4,302 | 21,397 | 27,086 | 24,104 | 10,557 | 26,884 | 10,512 | 4,296 | 10,512 | 4,296 |
| $6,000 under $7,000 | 11,514 | 74,862 | 10,228 | 62,801 | 6,192 | 40,419 | 5,292 | 32,388 | 29,976 | 28,297 | 11,286 | 36,168 | 11,286 | 5,877 | 11,286 | 5,877 |
| $7,000 under $8,000 | 8,791 | 65,599 | 7,836 | 55,701 | 5,667 | 42,203 | 5,022 | 35,628 | 24,459 | 23,160 | 8,691 | 33,459 | 8,640 | 5,443 | 8,640 | 5,443 |
| $8,000 under $9,000 | 8,509 | 72,227 | 7,981 | 65,242 | 5,569 | 47,302 | 5,263 | 42,531 | 23,873 | 22,933 | 8,383 | 40,629 | 8,291 | 6,853 | 8,291 | 6,853 |
| $9,000 under $10,000 | 11,839 | 111,515 | 11,176 | 99,081 | 7,574 | 71,770 | 6,996 | 63,091 | 33,734 | 32,336 | 11,839 | 65,851 | 11,839 | 11,524 | 11,839 | 11,524 |
| $10,000 under $11,000 | 9,786 | 102,588 | 9,262 | 87,645 | 7,817 | 81,827 | 7,381 | 77,478 | 31,347 | 30,740 | 9,786 | 60,471 | 9,786 | 10,476 | 9,786 | 10,476 |
| $11,000 under $12,000 | 9,128 | 104,848 | 8,014 | 90,923 | 7,066 | 80,989 | 6,917 | 78,862 | 29,332 | 29,188 | 9,128 | 63,927 | 9,113 | 10,689 | 9,113 | 10,689 |
| $12,000 under $13,000 | 6,421 | 80,318 | 6,088 | 72,810 | 5,710 | 71,526 | 5,524 | 65,724 | 23,240 | 22,627 | 6,421 | 48,139 | 6,421 | 8,517 | 6,421 | 8,517 |
| $13,000 under $14,000 | 5,993 | 80,615 | 5,834 | 74,729 | 5,651 | 76,010 | 5,492 | 70,599 | 22,685 | 22,432 | 5,993 | 47,951 | 5,887 | 8,387 | 5,887 | 8,387 |
| $14,000 under $15,000 | 6,290 | 91,486 | 6,015 | 79,787 | 5,668 | 82,457 | 5,539 | 74,912 | 23,475 | 21,190 | 6,290 | 58,534 | 6,290 | 10,550 | 6,290 | 10,550 |
| $15,000 under $20,000 | 12,516 | 213,058 | 11,942 | 188,152 | 11,962 | 203,686 | 11,432 | 182,104 | 47,992 | 46,672 | 12,469 | 139,011 | 12,467 | 26,149 | 12,467 | 26,149 |
| $20,000 under $25,000 | 4,628 | 102,239 | 4,256 | 85,116 | 4,347 | 96,072 | 4,086 | 82,197 | 16,222 | 15,859 | 4,628 | 71,418 | 4,626 | 14,577 | 4,628 | 14,577 |
| $25,000 under $30,000 | 1,432 | 38,929 | 1,253 | 28,583 | 1,366 | 37,189 | 1,253 | 28,583 | 5,649 | 5,288 | 1,432 | 27,608 | 1,432 | 6,042 | 1,432 | 6,042 |
| $30,000 under $50,000 | 1,926 | 69,873 | 1,604 | 43,720 | 1,856 | 67,064 | 1,590 | 43,718 | 7,743 | 7,590 | 1,926 | 51,233 | 1,926 | 12,880 | 1,926 | 12,880 |
| $50,000 under $100,000 | 500 | 31,926 | 333 | 8,346 | 473 | 29,790 | 306 | 8,172 | 1,963 | 1,815 | 500 | 23,790 | 500 | 8,034 | 500 | 8,034 |
| $100,000 under $200,000 | 67 | 9,616 | 27 | 1,760 | 50 | 7,225 | 23 | 1,159 | 202 | 180 | 67 | 6,555 | 67 | 2,994 | 67 | 3,001 |
| $200,000 under $500,000 | 21 | 6,346 | 11 | 526 | 16 | 4,328 | 10 | 520 | 68 | 60 | 21 | 4,507 | 21 | 2,408 | 21 | 2,456 |
| $500,000 under $1,000,000 | 7 | 5,787 | 4 | 211 | 7 | 5,787 | 4 | 211 | 30 | 21 | 7 | 4,134 | 7 | 2,658 | 7 | 2,769 |
| $1,000,000 or more | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 73,281 | 156,776 | 60,765 | 124,869 | 16,174 | 42,538 | 10,269 | 28,165 | 121,323 | 109,295 | 27,635 | 32,964 | 27,125 | 4,952 | 27,125 | 4,952 |
| Returns $5,000 under $10,000 | 52,204 | 387,366 | 47,000 | 332,870 | 30,195 | 230,305 | 26,875 | 195,036 | 139,128 | 130,830 | 50,756 | 202,990 | 50,568 | 33,993 | 50,568 | 33,993 |
| Returns $10,000 under $15,000 | 37,618 | 459,855 | 35,213 | 405,894 | 31,912 | 392,809 | 30,853 | 367,575 | 130,079 | 126,177 | 37,618 | 279,022 | 37,497 | 48,619 | 37,497 | 48,619 |
| Returns $15,000 or more | 21,097 | 477,775 | 19,430 | 356,414 | 20,077 | 451,140 | 18,704 | 346,665 | 79,869 | 77,485 | 21,050 | 328,256 | 21,046 | 75,743 | 21,048 | 75,909 |
| VIRGINIA | | | | | | | | | | | | | | | | |
| Total | 1,797,097 | 17,271,029 | 1,671,882 | 14,943,047 | 977,291 | 13,298,685 | 904,813 | 11,494,606 | 4,582,354 | 4,420,628 | 1,411,808 | 10,589,216 | 1,408,285 | 2,202,946 | 1,408,325 | 2,205,110 |
| Under $1,000 | 153,483 | 43,119 | 141,638 | 94,827 | 13,801 | -26,276 | 9,085 | 20,213 | 219,456 | 210,088 | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 131,247 | 195,276 | 115,349 | 164,795 | 15,857 | 23,808 | 10,052 | 12,462 | 185,820 | 172,152 | 59,650 | 29,811 | 59,379 | 4,244 | 59,382 | 4,253 |
| $2,000 under $3,000 | 103,025 | 255,406 | 87,753 | 222,652 | 23,095 | 57,531 | 14,841 | 48,192 | 192,409 | 168,696 | | | | | | |
| $3,000 under $4,000 | 135,218 | 471,381 | 119,019 | 405,868 | 43,727 | 156,112 | 36,596 | 122,728 | 273,996 | 253,978 | 103,548 | 117,077 | 103,160 | 17,478 | 103,160 | 17,478 |
| $4,000 under $5,000 | 115,467 | 513,215 | 107,693 | 468,129 | 32,318 | 143,211 | 26,901 | 118,864 | 239,909 | 231,290 | 100,163 | 193,334 | 99,227 | 29,696 | 99,227 | 29,696 |
| $5,000 under $6,000 | 107,907 | 593,796 | 102,090 | 543,365 | 40,014 | 223,330 | 36,949 | 202,652 | 209,241 | 202,229 | 104,897 | 289,902 | 104,207 | 46,512 | 104,207 | 46,512 |
| $6,000 under $7,000 | 113,926 | 745,057 | 107,000 | 648,229 | 53,248 | 350,426 | 48,443 | 274,264 | 264,788 | 249,075 | 107,846 | 381,539 | 107,352 | 63,395 | 107,352 | 63,395 |
| $7,000 under $8,000 | 100,298 | 746,958 | 96,444 | 694,865 | 55,687 | 415,116 | 52,491 | 378,368 | 248,317 | 239,270 | 97,624 | 413,587 | 97,435 | 69,184 | 97,435 | 69,184 |
| $8,000 under $9,000 | 87,976 | 751,565 | 85,585 | 709,907 | 55,273 | 473,464 | 52,882 | 449,129 | 240,235 | 234,156 | 87,975 | 430,990 | 87,972 | 72,877 | 87,973 | 72,880 |
| $9,000 under $10,000 | 80,960 | 768,444 | 76,989 | 724,198 | 59,198 | 561,782 | 55,801 | 531,099 | 233,432 | 226,576 | 78,692 | 438,280 | 78,692 | 75,172 | 78,692 | 75,172 |
| $10,000 under $11,000 | 94,609 | 991,777 | 91,145 | 916,964 | 73,823 | 774,361 | 72,012 | 719,835 | 288,339 | 281,994 | 94,609 | 594,000 | 94,421 | 103,188 | 94,421 | 103,188 |
| $11,000 under $12,000 | 67,528 | 777,706 | 63,483 | 708,575 | 52,025 | 598,729 | 49,180 | 548,901 | 199,763 | 196,463 | 67,528 | 479,517 | 67,312 | 84,080 | 67,312 | 84,080 |
| $12,000 under $13,000 | 58,132 | 725,577 | 56,014 | 690,823 | 49,655 | 619,096 | 48,580 | 600,536 | 200,923 | 200,736 | 58,058 | 435,709 | 58,058 | 76,941 | 58,058 | 76,941 |
| $13,000 under $14,000 | 55,736 | 748,838 | 52,403 | 683,034 | 51,158 | 686,832 | 48,725 | 634,601 | 200,302 | 194,898 | 55,620 | 455,108 | 55,620 | 80,622 | 55,620 | 80,622 |
| $14,000 under $15,000 | 57,176 | 826,673 | 55,771 | 772,700 | 48,984 | 708,366 | 47,840 | 664,794 | 189,954 | 188,405 | 57,103 | 531,530 | 57,103 | 97,508 | 57,103 | 97,508 |
| $15,000 under $20,000 | 163,589 | 2,794,934 | 155,309 | 2,544,497 | 148,700 | 2,542,798 | 142,971 | 2,355,681 | 575,881 | 564,669 | 163,586 | 1,859,925 | 163,526 | 354,523 | 163,526 | 354,523 |
| $20,000 under $25,000 | 76,425 | 1,699,527 | 72,951 | 1,521,207 | 71,943 | 1,601,536 | 69,420 | 1,459,626 | 277,219 | 273,830 | 76,411 | 1,199,751 | 76,334 | 247,318 | 76,334 | 247,318 |
| $25,000 under $30,000 | 37,844 | 1,028,915 | 35,625 | 870,532 | 35,129 | 953,915 | 33,444 | 822,438 | 134,758 | 131,345 | 37,841 | 755,627 | 37,836 | 168,715 | 37,836 | 168,758 |
| $30,000 under $50,000 | 45,014 | 1,636,625 | 40,869 | 1,205,092 | 42,963 | 1,561,496 | 40,226 | 1,187,436 | 162,849 | 158,571 | 45,013 | 1,244,663 | 45,012 | 318,901 | 45,012 | 318,916 |
| $50,000 under $100,000 | 9,644 | 631,069 | 7,295 | 271,496 | 8,989 | 587,915 | 7,003 | 264,315 | 37,610 | 35,697 | 9,643 | 489,263 | 9,643 | 170,090 | 9,643 | 170,229 |
| $100,000 under $200,000 | 1,553 | 204,919 | 1,194 | 64,195 | 1,413 | 187,191 | 1,131 | 62,573 | 5,930 | 5,439 | 1,550 | 160,647 | 1,545 | 71,511 | 1,553 | 72,081 |
| $200,000 under $500,000 | 303 | 84,050 | 236 | 14,067 | 259 | 71,287 | 214 | 12,946 | 1,092 | 959 | 297 | 62,035 | 297 | 33,650 | 301 | 34,349 |
| $500,000 under $1,000,000 | 27 | 18,343 | 20 | 2,495 | 25 | 17,213 | 20 | 2,495 | 103 | 89 | 27 | 14,383 | 27 | 8,941 | 27 | 9,106 |
| $1,000,000 or more | 10 | 17,859 | 7 | 538 | 7 | 9,446 | 6 | 458 | 28 | 23 | 10 | 12,410 | 10 | 8,383 | 10 | 8,701 |
| Returns under $5,000 | 638,440 | 1,478,397 | 571,452 | 1,356,270 | 128,798 | 354,386 | 97,475 | 322,458 | 1,111,590 | 1,036,204 | 267,478 | 340,350 | 265,883 | 51,436 | 265,910 | 51,646 |
| Returns $5,000 under $10,000 | 491,067 | 3,605,820 | 468,108 | 3,320,564 | 263,420 | 2,024,117 | 246,566 | 1,835,512 | 1,196,013 | 1,151,306 | 477,034 | 1,954,297 | 475,658 | 327,140 | 475,659 | 327,143 |
| Returns $10,000 under $15,000 | 333,181 | 4,070,571 | 318,816 | 3,772,096 | 275,645 | 3,387,384 | 266,337 | 3,168,667 | 1,079,281 | 1,062,496 | 332,918 | 2,495,864 | 332,514 | 442,340 | 332,514 | 442,340 |
| Returns $15,000 or more | 334,409 | 8,116,241 | 313,506 | 6,494,117 | 309,428 | 7,532,797 | 294,435 | 6,167,968 | 1,195,470 | 1,170,622 | 334,378 | 5,798,704 | 334,230 | 1,382,030 | 334,242 | 1,383,980 |

Footnotes at end of table.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| WASHINGTON | | | | | | | | | | | | | | | | |
| Total | 1,307,743 | 12,462,698 | 1,161,793 | 10,269,163 | 784,240 | 9,991,971 | 700,510 | 8,207,582 | 3,573,343 | 3,429,563 | 1,041,719 | 7,476,807 | 1,028,109 | 1,515,214 | 1,028,123 | 1,517,283 |
| Under $1,000 | 80,599 | -24,341 | 70,439 | 45,349 | 11,040 | -48,138 | 6,859 | 17,492 | 113,541 | 109,619 | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 108,795 | 157,645 | 97,932 | 143,466 | 18,676 | 28,778 | 11,528 | 22,724 | 159,262 | 146,129 | 69,607 | 33,330 | 67,626 | 4,708 | 67,626 | 4,708 |
| $2,000 under $3,000 | 102,157 | 257,492 | 78,595 | 190,945 | 11,752 | 29,344 | 9,431 | 21,269 | 163,353 | 148,909 | | | | | | |
| $3,000 under $4,000 | 68,022 | 242,246 | 55,541 | 196,958 | 19,368 | 67,643 | 14,070 | 47,290 | 130,665 | 115,452 | 52,124 | 67,216 | 50,143 | 9,804 | 50,143 | 9,804 |
| $4,000 under $5,000 | 75,524 | 340,060 | 58,535 | 252,252 | 30,508 | 136,405 | 21,298 | 81,729 | 159,615 | 135,846 | 66,145 | 122,984 | 64,398 | 18,365 | 64,398 | 18,411 |
| $5,000 under $6,000 | 66,425 | 364,427 | 55,383 | 306,754 | 32,221 | 176,178 | 26,875 | 149,576 | 176,039 | 165,243 | 58,755 | 148,149 | 57,019 | 23,619 | 57,019 | 23,619 |
| $6,000 under $7,000 | 77,988 | 505,741 | 70,627 | 438,353 | 46,010 | 296,362 | 39,890 | 237,246 | 227,874 | 217,327 | 70,732 | 220,639 | 70,465 | 35,457 | 70,465 | 35,457 |
| $7,000 under $8,000 | 76,442 | 570,021 | 72,434 | 522,285 | 57,607 | 430,214 | 53,848 | 383,648 | 234,394 | 227,206 | 72,660 | 266,806 | 69,177 | 42,395 | 69,177 | 42,395 |
| $8,000 under $9,000 | 59,825 | 507,825 | 58,112 | 486,537 | 37,065 | 314,656 | 35,849 | 301,266 | 141,744 | 140,008 | 59,557 | 298,049 | 59,309 | 50,949 | 59,309 | 50,949 |
| $9,000 under $10,000 | 78,408 | 741,610 | 75,168 | 681,921 | 63,267 | 600,922 | 60,027 | 539,813 | 268,680 | 265,523 | 77,763 | 384,596 | 76,882 | 63,694 | 76,882 | 63,694 |
| $10,000 under $11,000 | 72,145 | 754,029 | 64,856 | 652,746 | 56,797 | 592,021 | 50,841 | 508,334 | 227,801 | 219,238 | 72,071 | 444,727 | 71,583 | 75,780 | 71,583 | 75,780 |
| $11,000 under $12,000 | 58,318 | 670,568 | 56,260 | 621,196 | 50,009 | 575,128 | 48,153 | 538,446 | 187,701 | 185,375 | 58,318 | 398,157 | 58,285 | 69,234 | 58,285 | 69,234 |
| $12,000 under $13,000 | 62,850 | 782,690 | 60,211 | 716,411 | 57,153 | 711,101 | 56,264 | 668,395 | 215,166 | 212,251 | 62,071 | 468,177 | 61,846 | 81,755 | 61,846 | 81,755 |
| $13,000 under $14,000 | 49,096 | 661,876 | 45,964 | 598,881 | 40,624 | 548,364 | 38,467 | 501,166 | 169,141 | 167,594 | 49,096 | 409,875 | 48,921 | 73,438 | 48,921 | 73,438 |
| $14,000 under $15,000 | 34,952 | 507,613 | 32,637 | 469,505 | 33,394 | 484,945 | 31,079 | 448,739 | 124,843 | 124,651 | 34,952 | 323,215 | 34,951 | 57,788 | 34,951 | 57,788 |
| $15,000 under $20,000 | 137,957 | 2,359,476 | 126,775 | 2,025,357 | 124,537 | 2,136,362 | 116,211 | 1,878,057 | 494,209 | 482,153 | 137,925 | 1,587,881 | 137,822 | 301,284 | 137,822 | 301,284 |
| $20,000 under $25,000 | 48,647 | 1,079,655 | 43,922 | 887,926 | 47,379 | 1,051,540 | 43,028 | 868,118 | 180,948 | 176,861 | 48,647 | 774,182 | 48,462 | 157,833 | 48,462 | 157,833 |
| $25,000 under $30,000 | 20,418 | 554,052 | 16,797 | 384,013 | 19,540 | 529,658 | 16,484 | 377,506 | 83,857 | 81,259 | 20,418 | 404,340 | 20,351 | 88,814 | 20,351 | 88,838 |
| $30,000 under $50,000 | 22,125 | 846,679 | 16,749 | 450,815 | 20,785 | 793,725 | 15,747 | 430,896 | 86,876 | 82,840 | 22,121 | 658,842 | 22,115 | 174,261 | 22,115 | 174,312 |
| $50,000 under $100,000 | 5,895 | 379,073 | 3,949 | 147,304 | 5,451 | 351,059 | 3,705 | 137,778 | 23,343 | 22,200 | 5,871 | 301,738 | 5,868 | 104,391 | 5,869 | 104,551 |
| $100,000 under $200,000 | 943 | 120,825 | 743 | 40,174 | 871 | 111,271 | 707 | 38,906 | 3,538 | 3,230 | 942 | 98,931 | 942 | 43,941 | 943 | 44,298 |
| $200,000 under $500,000 | 180 | 48,903 | 136 | 8,258 | 157 | 42,684 | 122 | 7,449 | 647 | 555 | 178 | 38,521 | 178 | 20,916 | 180 | 21,392 |
| $500,000 under $1,000,000 | 22 | 15,283 | 19 | 1,354 | 20 | 13,663 | 18 | 1,339 | 77 | 71 | 22 | 11,750 | 22 | 7,329 | 22 | 7,572 |
| $1,000,000 or more | 10 | 19,248 | 9 | 400 | 9 | 18,086 | 9 | 400 | 29 | 23 | 10 | 14,412 | 10 | 9,421 | 10 | 10,071 |
| Returns under $5,000 | 435,097 | 973,103 | 361,042 | 828,971 | 91,344 | 214,031 | 63,186 | 190,504 | 726,436 | 655,955 | 189,610 | 223,821 | 183,901 | 32,919 | 183,911 | 33,026 |
| Returns $5,000 under $10,000 | 359,088 | 2,689,625 | 331,724 | 2,435,851 | 236,170 | 1,818,331 | 216,489 | 1,611,550 | 1,048,731 | 1,015,307 | 339,467 | 1,318,240 | 332,852 | 216,112 | 332,852 | 216,112 |
| Returns $10,000 under $15,000 | 277,361 | 3,376,777 | 259,928 | 3,058,740 | 237,977 | 2,911,559 | 224,804 | 2,665,078 | 924,652 | 909,109 | 276,508 | 2,044,150 | 275,586 | 357,995 | 275,586 | 357,995 |
| Returns $15,000 or more | 236,197 | 5,423,194 | 209,099 | 3,945,601 | 218,749 | 5,048,047 | 196,031 | 3,740,450 | 873,524 | 849,192 | 236,134 | 3,890,596 | 235,770 | 908,189 | 235,774 | 910,150 |
| WEST VIRGINIA | | | | | | | | | | | | | | | | |
| Total | 585,919 | 5,056,440 | 547,118 | 4,358,940 | 365,755 | 4,087,118 | 339,672 | 3,531,106 | 1,614,276 | 1,551,897 | 466,907 | 3,015,878 | 466,548 | 601,723 | 466,551 | 602,115 |
| Under $1,000 | 41,783 | 16,036 | 39,913 | 24,150 | 5,794 | -4,616 | 5,161 | 2,978 | 58,961 | 56,255 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 47,621 | 69,961 | 39,874 | 55,599 | 6,706 | 10,232 | 8,657 | 16,309 | 65,698 | 60,125 | 26,095 | 9,202 | 25,803 | 1,261 | 25,803 | 1,261 |
| $2,000 under $3,000 | 43,394 | 106,421 | 39,016 | 94,078 | 8,986 | 21,884 | | | 94,642 | 89,400 | | | | | | |
| $3,000 under $4,000 | 34,150 | 121,258 | 31,257 | 106,150 | 17,831 | 63,897 | 17,268 | 57,207 | 90,597 | 83,735 | 25,146 | 21,836 | 25,146 | 3,132 | 25,146 | 3,132 |
| $4,000 under $5,000 | 37,302 | 168,133 | 35,347 | 152,824 | 20,554 | 93,883 | 18,892 | 80,091 | 85,013 | 78,151 | 34,224 | 55,918 | 34,224 | 8,500 | 34,224 | 8,500 |
| $5,000 under $6,000 | 43,436 | 236,668 | 40,133 | 198,652 | 18,406 | 100,774 | 15,395 | 75,766 | 101,370 | 90,561 | 43,436 | 101,330 | 43,436 | 16,314 | 43,436 | 16,314 |
| $6,000 under $7,000 | 24,710 | 163,799 | 21,736 | 138,369 | 20,247 | 133,892 | 17,659 | 112,385 | 70,281 | 65,039 | 24,710 | 78,928 | 24,710 | 12,461 | 24,710 | 12,461 |
| $7,000 under $8,000 | 30,513 | 229,411 | 29,705 | 216,352 | 18,125 | 138,346 | 17,317 | 124,409 | 89,883 | 89,299 | 30,452 | 121,670 | 30,449 | 20,369 | 30,449 | 20,369 |
| $8,000 under $9,000 | 46,433 | 396,516 | 44,885 | 378,646 | 34,210 | 292,779 | 32,662 | 275,254 | 145,523 | 143,193 | 46,433 | 225,740 | 46,433 | 37,865 | 46,433 | 37,865 |
| $9,000 under $10,000 | 37,057 | 346,557 | 36,358 | 340,835 | 32,889 | 308,189 | 32,284 | 303,944 | 128,612 | 126,387 | 37,057 | 190,113 | 37,057 | 31,739 | 37,057 | 31,739 |
| $10,000 under $11,000 | 28,293 | 300,011 | 27,773 | 296,654 | 24,105 | 255,170 | 23,585 | 251,044 | 100,407 | 98,755 | 28,293 | 172,294 | 28,292 | 29,551 | 28,292 | 29,551 |
| $11,000 under $12,000 | 28,347 | 324,201 | 26,450 | 289,854 | 26,572 | 303,665 | 25,609 | 280,358 | 103,486 | 100,799 | 28,347 | 194,611 | 28,347 | 33,260 | 28,347 | 33,260 |
| $12,000 under $13,000 | 25,129 | 315,372 | 23,960 | 297,205 | 23,959 | 300,747 | 22,955 | 284,903 | 89,408 | 87,728 | 25,129 | 197,306 | 25,129 | 34,538 | 25,129 | 34,538 |
| $13,000 under $14,000 | 22,056 | 297,490 | 20,924 | 269,781 | 19,314 | 260,690 | 18,243 | 234,145 | 71,589 | 69,907 | 22,056 | 197,041 | 22,056 | 35,707 | 22,056 | 35,707 |
| $14,000 under $15,000 | 23,100 | 332,670 | 22,943 | 321,829 | 21,528 | 309,765 | 21,467 | 303,665 | 69,855 | 69,014 | 22,936 | 226,188 | 22,936 | 41,386 | 22,936 | 41,386 |
| $15,000 under $20,000 | 46,453 | 783,833 | 44,099 | 696,290 | 42,000 | 711,065 | 40,744 | 655,327 | 153,103 | 150,836 | 46,453 | 554,061 | 46,391 | 106,944 | 46,391 | 106,944 |
| $20,000 under $25,000 | 13,842 | 302,402 | 13,162 | 239,481 | 13,277 | 290,242 | 12,658 | 238,660 | 49,394 | 48,006 | 13,842 | 226,826 | 13,842 | 47,163 | 13,842 | 47,163 |
| $25,000 under $30,000 | 3,895 | 105,793 | 3,260 | 67,505 | 3,833 | 104,134 | 3,260 | 67,505 | 14,951 | 14,518 | 3,895 | 81,091 | 3,895 | 18,224 | 3,895 | 18,224 |
| $30,000 under $50,000 | 5,674 | 216,748 | 4,403 | 114,027 | 4,901 | 187,568 | 3,996 | 106,684 | 21,087 | 20,582 | 5,674 | 176,138 | 5,674 | 48,387 | 5,674 | 48,387 |
| $50,000 under $100,000 | 2,263 | 148,915 | 1,602 | 44,404 | 2,103 | 138,509 | 1,554 | 44,311 | 8,582 | 7,942 | 2,263 | 123,434 | 2,262 | 44,197 | 2,263 | 44,423 |
| $100,000 under $200,000 | 398 | 51,256 | 269 | 12,830 | 354 | 45,679 | 256 | 12,805 | 1,599 | 1,457 | 396 | 43,401 | 396 | 19,929 | 396 | 19,929 |
| $200,000 under $500,000 | 62 | 16,745 | 45 | 2,887 | 53 | 14,379 | 43 | 2,817 | 205 | 184 | 62 | 13,896 | 62 | 7,658 | 62 | 7,710 |
| $500,000 under $1,000,000 | 8 | 6,245 | 7 | 539 | 8 | 6,245 | 7 | 539 | 30 | 24 | 8 | 4,852 | 8 | 3,138 | 8 | 3,245 |
| $1,000,000 or more | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 204,250 | 481,808 | 185,407 | 432,802 | 59,871 | 185,280 | 49,978 | 156,585 | 394,911 | 367,666 | 85,465 | 86,956 | 85,173 | 12,893 | 85,175 | 12,900 |
| Returns $5,000 under $10,000 | 182,149 | 1,372,950 | 172,817 | 1,272,854 | 123,877 | 973,981 | 115,317 | 891,758 | 535,669 | 514,479 | 182,088 | 717,782 | 182,085 | 118,748 | 182,085 | 118,748 |
| Returns $10,000 under $15,000 | 126,925 | 1,569,744 | 122,050 | 1,475,323 | 115,478 | 1,430,037 | 111,859 | 1,354,115 | 434,745 | 426,203 | 126,761 | 987,441 | 126,760 | 174,442 | 126,760 | 174,442 |
| Returns $15,000 or more | 72,595 | 1,631,937 | 66,844 | 1,177,962 | 66,529 | 1,497,822 | 62,518 | 1,128,648 | 248,951 | 243,549 | 72,593 | 1,223,699 | 72,530 | 295,641 | 72,531 | 296,025 |

Footnotes at end of table.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **WISCONSIN** | | | | | | | | | | | | | | | | |
| Total | 1,686,987 | 15,691,720 | 1,508,824 | 13,079,237 | 961,656 | 12,298,066 | 857,282 | 10,210,560 | 4,616,783 | 4,369,434 | 1,315,852 | 9,207,966 | 1,298,523 | 1,813,057 | 1,298,547 | 1,817,061 |
| Under $1,000 | 136,809 | 19,887 | 122,340 | 80,731 | 15,436 | -29,565 | 8,023 | 21,958 | 191,784 | 177,285 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 146,802 | 218,566 | 122,650 | 178,143 | 22,829 | 32,772 | 13,477 | 21,681 | 216,667 | 182,372 | 55,771 | 26,990 | 55,522 | 3,804 | 55,523 | 3,805 |
| $2,000 under $3,000 | 100,715 | 247,917 | 75,966 | 182,506 | 31,401 | 78,193 | 17,036 | 39,499 | 189,371 | 160,967 | | | | | | |
| $3,000 under $4,000 | 94,867 | 326,226 | 67,720 | 192,772 | 25,772 | 88,289 | 14,930 | 20,255 | 189,282 | 145,343 | 70,855 | 85,217 | 64,830 | 11,973 | 64,830 | 11,973 |
| $4,000 under $5,000 | 87,314 | 393,695 | 74,927 | 313,185 | 22,209 | 100,041 | 13,668 | 46,198 | 165,333 | 148,603 | 81,583 | 162,345 | 79,639 | 25,082 | 79,639 | 25,082 |
| $5,000 under $6,000 | 100,690 | 552,749 | 90,125 | 426,845 | 44,495 | 245,731 | 38,711 | 166,694 | 235,190 | 206,381 | 94,287 | 239,985 | 92,064 | 36,498 | 92,064 | 36,498 |
| $6,000 under $7,000 | 75,026 | 486,265 | 58,872 | 340,417 | 32,969 | 213,085 | 24,274 | 133,583 | 179,638 | 161,051 | 72,907 | 243,850 | 71,003 | 38,794 | 71,003 | 38,794 |
| $7,000 under $8,000 | 88,184 | 662,012 | 81,199 | 561,223 | 41,913 | 315,857 | 38,556 | 263,665 | 209,937 | 201,412 | 87,659 | 366,154 | 86,004 | 61,679 | 86,004 | 61,679 |
| $8,000 under $9,000 | 104,330 | 880,949 | 99,809 | 788,723 | 65,839 | 555,411 | 61,991 | 471,319 | 298,445 | 291,892 | 103,355 | 495,391 | 101,982 | 82,965 | 101,985 | 82,981 |
| $9,000 under $10,000 | 95,576 | 904,717 | 91,876 | 829,082 | 62,855 | 600,111 | 59,330 | 540,655 | 283,328 | 279,948 | 94,557 | 512,048 | 94,278 | 87,752 | 94,278 | 87,752 |
| $10,000 under $11,000 | 85,513 | 898,893 | 81,284 | 796,419 | 69,472 | 730,932 | 65,592 | 642,566 | 281,778 | 272,040 | 85,513 | 520,359 | 85,323 | 89,046 | 85,323 | 89,046 |
| $11,000 under $12,000 | 81,544 | 939,000 | 78,511 | 854,075 | 69,511 | 801,536 | 67,002 | 726,728 | 303,575 | 298,889 | 80,295 | 533,477 | 80,016 | 92,208 | 80,016 | 92,208 |
| $12,000 under $13,000 | 71,112 | 893,250 | 69,243 | 820,923 | 66,664 | 837,645 | 64,799 | 764,418 | 253,567 | 250,580 | 71,112 | 528,306 | 70,657 | 90,535 | 70,657 | 90,535 |
| $13,000 under $14,000 | 71,348 | 963,709 | 67,754 | 851,091 | 62,142 | 839,751 | 59,593 | 745,066 | 261,053 | 255,571 | 71,348 | 582,939 | 71,348 | 103,820 | 71,348 | 103,820 |
| $14,000 under $15,000 | 65,956 | 958,405 | 63,413 | 888,758 | 61,068 | 887,871 | 58,525 | 819,380 | 261,104 | 259,160 | 65,955 | 584,356 | 65,677 | 104,476 | 65,677 | 104,476 |
| $15,000 under $20,000 | 171,031 | 2,924,204 | 164,707 | 2,602,464 | 162,365 | 2,773,973 | 156,928 | 2,486,503 | 655,373 | 650,123 | 170,575 | 1,920,728 | 170,157 | 359,404 | 170,157 | 359,404 |
| $20,000 under $25,000 | 59,893 | 1,314,646 | 55,877 | 1,112,714 | 57,120 | 1,252,993 | 53,517 | 1,072,348 | 232,420 | 227,961 | 59,861 | 910,921 | 59,828 | 185,733 | 59,828 | 185,736 |
| $25,000 under $30,000 | 20,654 | 564,138 | 18,618 | 429,887 | 19,901 | 543,713 | 18,350 | 424,902 | 80,718 | 78,652 | 20,651 | 404,198 | 20,651 | 88,596 | 20,651 | 88,596 |
| $30,000 under $50,000 | 19,966 | 741,695 | 15,966 | 453,330 | 18,675 | 692,199 | 15,348 | 438,706 | 89,140 | 84,763 | 19,962 | 511,853 | 19,946 | 126,927 | 19,947 | 126,943 |
| $50,000 under $100,000 | 8,117 | 527,734 | 6,661 | 288,444 | 7,631 | 497,631 | 6,411 | 279,365 | 33,069 | 30,957 | 8,074 | 389,937 | 8,069 | 131,744 | 8,075 | 132,113 |
| $100,000 under $200,000 | 1,286 | 165,537 | 1,090 | 69,386 | 1,164 | 148,942 | 1,021 | 67,876 | 5,086 | 4,671 | 1,281 | 123,629 | 1,278 | 54,473 | 1,279 | 54,665 |
| $200,000 under $500,000 | 217 | 61,908 | 184 | 15,863 | 194 | 54,795 | 172 | 15,236 | 788 | 691 | 214 | 41,977 | 214 | 22,656 | 216 | 23,295 |
| $500,000 under $1,000,000 | 24 | 15,544 | 21 | 1,369 | 20 | 12,565 | 18 | 1,163 | 86 | 76 | 24 | 11,483 | 24 | 7,111 | 24 | 7,335 |
| $1,000,000 or more | 13 | 30,075 | 11 | 887 | 11 | 23,595 | 10 | 796 | 51 | 46 | 13 | 11,823 | 13 | 7,782 | 13 | 10.305 |
| Returns under $5,000 | 566,507 | 1,206,290 | 463,603 | 947,338 | 117,647 | 269,731 | 67,134 | 149,591 | 952,437 | 814,570 | 208,209 | 274,552 | 199,991 | 40,859 | 200,002 | 40,881 |
| Returns $5,000 under $10,000 | 463,806 | 3,486,691 | 421,881 | 2,946,290 | 248,071 | 1,930,195 | 222,862 | 1,575,915 | 1,206,538 | 1,140,684 | 452,765 | 1,857,428 | 445,331 | 307,688 | 445,334 | 307,703 |
| Returns $10,000 under $15,000 | 375,473 | 4,653,258 | 360,205 | 4,211,265 | 328,857 | 4,097,734 | 315,511 | 3,698,157 | 1,361,077 | 1,336,240 | 374,223 | 2,749,436 | 373,021 | 480,085 | 373,021 | 480,085 |
| Returns $15,000 or more | 281,201 | 6,345,481 | 263,135 | 4,974,344 | 267,081 | 6,000,407 | 251,775 | 4,786,895 | 1,096,731 | 1,077,940 | 280,655 | 4,326,549 | 280,180 | 984,425 | 280,190 | 988,392 |
| **WYOMING** | | | | | | | | | | | | | | | | |
| Total | 129,783 | 1,109,267 | 117,206 | 902,132 | 79,037 | 915,945 | 71,201 | 749,010 | 356,414 | 341,937 | 97,345 | 658,300 | 96,286 | 131,432 | 96,289 | 131,743 |
| Under $1,000 | 14,158 | -2,825 | 12,482 | 8,747 | 1,600 | -9,614 | 802 | 1,880 | 18,958 | 17,687 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 10,239 | 15,526 | 9,135 | 13,567 | 1,638 | 2,626 | 1,103 | 1,903 | 14,436 | 13,604 | 6,156 | 3,067 | 6,042 | 433 | 6,042 | 433 |
| $2,000 under $3,000 | 9,044 | 22,856 | 7,617 | 18,633 | 2,169 | 5,536 | 1,233 | 3,519 | 15,459 | 14,363 | | | | | | |
| $3,000 under $4,000 | 9,327 | 32,589 | 8,347 | 28,061 | 3,520 | 12,378 | 3,047 | 9,887 | 19,188 | 17,289 | 7,081 | 7,897 | 6,844 | 1,146 | 6,844 | 1,146 |
| $4,000 under $5,000 | 9,175 | 40,945 | 8,119 | 35,077 | 4,671 | 21,071 | 4,105 | 17,740 | 23,139 | 21,206 | 7,368 | 12,557 | 7,161 | 1,878 | 7,161 | 1,878 |
| $5,000 under $6,000 | 6,359 | 34,922 | 5,619 | 29,998 | 3,473 | 19,046 | 3,052 | 16,216 | 16,578 | 15,652 | 5,777 | 14,079 | 5,635 | 2,167 | 5,635 | 2,167 |
| $6,000 under $7,000 | 6,818 | 44,281 | 6,241 | 38,958 | 4,781 | 30,986 | 4,393 | 26,814 | 19,423 | 18,322 | 6,686 | 20,022 | 6,640 | 3,141 | 6,640 | 3,141 |
| $7,000 under $8,000 | 5,997 | 44,915 | 5,450 | 38,178 | 4,268 | 31,963 | 3,835 | 26,120 | 18,164 | 17,328 | 5,865 | 22,814 | 5,850 | 3,662 | 5,850 | 3,662 |
| $8,000 under $9,000 | 6,302 | 53,536 | 5,943 | 46,315 | 4,995 | 42,523 | 4,745 | 36,653 | 20,374 | 19,975 | 6,245 | 28,139 | 6,025 | 4,609 | 6,025 | 4,609 |
| $9,000 under $10,000 | 5,737 | 54,545 | 5,612 | 53,117 | 5,034 | 47,868 | 4,966 | 47,426 | 20,159 | 19,988 | 5,543 | 29,989 | 5,542 | 5,037 | 5,542 | 5,037 |
| $10,000 under $11,000 | 7,046 | 74,166 | 6,976 | 70,607 | 6,081 | 63,965 | 6,011 | 61,698 | 25,071 | 24,753 | 7,046 | 42,945 | 7,040 | 7,249 | 7,040 | 7,249 |
| $11,000 under $12,000 | 7,059 | 80,953 | 6,408 | 70,201 | 6,266 | 71,853 | 5,899 | 64,606 | 25,668 | 24,965 | 7,059 | 47,299 | 7,014 | 7,958 | 7,014 | 7,958 |
| $12,000 under $13,000 | 4,925 | 61,446 | 4,700 | 56,935 | 4,208 | 52,558 | 4,123 | 49,599 | 18,699 | 18,430 | 4,925 | 36,056 | 4,925 | 6,312 | 4,925 | 6,312 |
| $13,000 under $14,000 | 4,864 | 65,706 | 4,346 | 57,119 | 4,473 | 60,365 | 4,154 | 54,444 | 17,919 | 17,356 | 4,864 | 41,103 | 4,841 | 7,197 | 4,841 | 7,197 |
| $14,000 under $15,000 | 3,739 | 54,069 | 3,618 | 51,133 | 3,606 | 52,119 | 3,485 | 49,032 | 13,521 | 13,503 | 3,739 | 35,062 | 3,739 | 6,285 | 3,739 | 6,285 |
| $15,000 under $20,000 | 11,394 | 193,418 | 10,683 | 167,698 | 11,136 | 189,131 | 10,425 | 163,762 | 42,312 | 41,600 | 11,394 | 131,721 | 11,393 | 24,534 | 11,393 | 24,534 |
| $20,000 under $25,000 | 3,778 | 82,185 | 3,210 | 62,011 | 3,605 | 78,390 | 3,208 | 62,011 | 13,294 | 12,948 | 3,778 | 61,747 | 3,778 | 12,701 | 3,778 | 12,722 |
| $25,000 under $30,000 | 1,644 | 44,655 | 1,390 | 29,481 | 1,493 | 40,417 | 1,374 | 29,474 | 5,992 | 5,764 | 1,644 | 34,513 | 1,644 | 7,728 | 1,644 | 7,828 |
| $30,000 under $50,000 | 1,526 | 57,412 | 931 | 15,818 | 1,409 | 53,185 | 874 | 15,811 | 5,695 | 5,049 | 1,526 | 45,775 | 1,526 | 12,045 | 1,526 | 12,058 |
| $50,000 under $100,000 | 534 | 33,755 | 300 | 7,474 | 503 | 31,394 | 294 | 7,466 | 1,913 | 1,765 | 533 | 27,753 | 532 | 9,635 | 533 | 9,661 |
| $100,000 under $200,000 | 88 | 11,088 | 55 | 2,092 | 82 | 10,315 | 50 | 2,082 | 349 | 301 | 86 | 8,550 | 86 | 3,713 | 87 | 3,806 |
| $200,000 under $500,000 | 30 | 9,126 | 24 | 914 | 26 | 7,870 | 22 | 867 | 103 | 89 | 30 | 7,211 | 29 | 4,003 | 29 | 4,061 |
| $500,000 under $1,000,000 | | | | | | | | | | | | | | | | |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Returns under $5,000 | 51,943 | 109,090 | 45,700 | 104,085 | 13,598 | 31,998 | 10,291 | 34,929 | 91,180 | 84,149 | 20,605 | 23,522 | 20,047 | 3,456 | 20,048 | 3,456 |
| Returns $5,000 under $10,000 | 31,213 | 232,199 | 28,865 | 206,566 | 22,551 | 172,387 | 20,991 | 153,230 | 94,698 | 91,265 | 30,116 | 115,043 | 29,692 | 18,616 | 29,692 | 18,616 |
| Returns $10,000 under $15,000 | 27,633 | 336,340 | 26,048 | 305,995 | 24,634 | 300,860 | 23,672 | 279,380 | 100,878 | 99,007 | 27,633 | 202,465 | 27,559 | 35,000 | 27,559 | 35,000 |
| Returns $15,000 or more | 18,994 | 431,638 | 16,593 | 285,487 | 18,254 | 410,702 | 16,247 | 281,471 | 69,658 | 67,516 | 18,991 | 317,270 | 18,988 | 74,360 | 18,990 | 74,670 |

Footnotes at end of table.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| APO/FPO[1] | | | | | | | | | | | | | | | | |
| Total | 263,270 | 1,726,235 | 258,710 | 1,714,650 | 115,429 | 1,077,565 | 113,583 | 1,068,223 | 597,737 | 595,804 | 222,949 | 933,842 | 222,949 | 166,095 | 222,949 | 166,095 |
| Under $1,000 | (*) | (*) | (*) | (*) | - | - | - | - | (*) | (*) | - | - | - | - | - | - |
| $1,000 under $2,000 | 43,958 | 80,168 | 43,958 | 80,168 | 21,882 | 83,212 | 20,036 | 78,365 | 35,812 | 33,879 | - | - | - | - | - | - |
| $2,000 under $3,000 | | | | | | | | | 19,861 | 19,861 | (*) | (*) | (*) | (*) | (*) | (*) |
| $3,000 under $4,000 | 37,289 | 135,291 | 35,443 | 131,307 | | | | | 58,849 | 58,849 | 35,356 | 45,754 | 35,356 | 6,933 | 35,356 | 6,933 |
| $4,000 under $5,000 | 42,045 | 182,716 | 42,045 | 182,699 | | | | | 68,155 | 68,155 | 40,112 | 78,477 | 40,112 | 12,112 | 40,112 | 12,112 |
| $5,000 under $6,000 | 37,785 | 226,066 | 37,785 | 228,021 | 20,062 | 122,124 | 20,062 | 123,553 | 101,780 | 101,780 | 37,785 | 102,496 | 37,785 | 16,501 | 37,785 | 16,501 |
| $6,000 under $7,000 | | | | | | | | | | | | | | | | |
| $7,000 under $8,000 | 28,494 | 213,955 | 28,494 | 212,007 | 20,407 | 154,114 | 20,407 | 154,446 | 90,244 | 90,244 | 28,494 | 109,230 | 28,494 | 17,652 | 28,494 | 17,652 |
| $8,000 under $9,000 | 21,581 | 190,020 | 21,581 | 189,618 | 19,697 | 184,353 | 19,697 | 186,626 | 35,149 | 35,149 | 21,581 | 120,490 | 21,581 | 20,803 | 21,581 | 20,803 |
| $9,000 under $10,000 | | | | | | | | | 16,464 | 16,464 | | | | | | |
| $10,000 under $11,000 | 13,700 | 150,732 | 13,700 | 154,510 | 7,161 | 82,593 | 7,161 | 84,139 | 23,315 | 23,315 | 13,700 | 93,303 | 13,700 | 15,973 | 13,700 | 15,973 |
| $11,000 under $12,000 | | | | | | | | | 22,606 | 22,606 | | | | | | |
| $12,000 under $13,000 | | | | | | | | | | | | | | | | |
| $13,000 under $14,000 | 13,843 | 182,185 | 13,843 | 181,962 | 11,503 | 152,183 | 11,503 | 152,417 | 47,359 | 47,359 | 13,843 | 120,301 | 13,843 | 21,618 | 13,843 | 21,618 |
| $14,000 under $15,000 | | | | | | | | | | | | | | | | |
| $15,000 under $20,000 | 11,552 | 194,893 | 11,552 | 192,563 | 8,963 | 153,473 | 8,963 | 151,634 | 43,556 | 43,556 | 11,552 | 133,367 | 11,552 | 25,002 | 11,552 | 25,002 |
| $20,000 under $25,000 | 3,644 | 79,258 | 3,644 | 75,551 | 3,644 | 79,258 | 3,644 | 75,551 | 16,904 | 16,904 | 3,644 | 57,852 | 3,644 | 11,830 | 3,644 | 11,830 |
| $25,000 under $30,000 | 2,815 | 86,973 | 2,815 | 83,189 | 2,105 | 65,380 | 2,105 | 61,159 | 9,259 | 9,259 | 2,815 | 65,562 | 2,815 | 16,466 | 2,815 | 16,466 |
| $30,000 under $50,000 | | | | | | | | | | | | | | | | |
| $50,000 under $100,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $100,000 under $200,000 | 5 | 875 | 5 | 333 | 5 | 875 | 5 | 333 | 19 | 19 | 5 | 606 | 5 | 290 | 5 | 290 |
| $200,000 under $500,000 | | | | | | | | | | | | | | | | |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Returns under $5,000 | 129,851 | 401,278 | 125,291 | 396,895 | 21,882 | 83,211 | 20,036 | 78,364 | 191,082 | 189,149 | 89,530 | 130,637 | 89,530 | 19,960 | 89,530 | 19,960 |
| Returns $5,000 under $10,000 | 87,860 | 630,040 | 87,860 | 629,646 | 54,407 | 401,074 | 54,407 | 402,406 | 243,637 | 243,637 | 87,860 | 332,215 | 87,860 | 54,956 | 87,860 | 54,956 |
| Returns $10,000 under $15,000 | 27,543 | 332,916 | 27,543 | 336,472 | 24,423 | 294,291 | 24,423 | 298,775 | 93,280 | 93,280 | 27,543 | 213,603 | 27,543 | 37,591 | 27,543 | 37,591 |
| Returns $15,000 or more | 18,016 | 362,001 | 18,016 | 351,636 | 14,717 | 298,987 | 14,717 | 288,677 | 69,739 | 69,738 | 18,016 | 257,387 | 18,016 | 53,587 | 18,016 | 53,587 |
| PUERTO RICO | | | | | | | | | | | | | | | | |
| Total | 27,663 | 188,112 | 21,267 | 128,545 | 13,519 | 122,899 | 11,343 | 96,627 | 77,213 | 70,834 | 20,728 | 91,339 | 15,530 | 9,675 | 15,530 | 9,716 |
| Under $1,000 | | | | | | | | | | | | | | | | |
| $1,000 under $2,000 | | | | | | | | | | | | | | | | |
| $2,000 under $3,000 | 12,134 | 26,257 | 10,398 | 18,880 | 1,736 | 2,420 | 1,733 | 3,736 | 19,073 | 19,073 | 5,199 | 8,834 | 5,199 | 1,492 | 5,199 | 1,492 |
| $3,000 under $4,000 | | | | | | | | | | | | | | | | |
| $4,000 under $5,000 | | | | | | | | | | | | | | | | |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | | | | | | | | | | | | | | | | |
| $7,000 under $8,000 | | | | | | | | | | | | | | | | |
| $8,000 under $9,000 | 12,421 | 98,070 | 8,956 | 73,449 | 10,182 | 81,344 | 8,450 | 68,032 | 49,679 | 44,482 | 12,421 | 41,110 | 7,223 | 2,758 | 7,223 | 2,758 |
| $9,000 under $10,000 | | | | | | | | | | | | | | | | |
| $10,000 under $11,000 | | | | | | | | | | | | | | | | |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | | | | | | | | | | | | | | | | |
| $15,000 under $20,000 | | | | | | | | | | | | | | | | |
| $20,000 under $25,000 | | | | | | | | | | | | | | | | |
| $25,000 under $30,000 | | | | | | | | | | | | | | | | |
| $30,000 under $50,000 | 3,108 | 63,786 | 1,913 | 36,217 | 1,601 | 39,135 | 1,160 | 24,859 | 8,461 | 7,279 | 3,108 | 41,398 | 3,108 | 5,427 | 3,108 | 5,468 |
| $50,000 under $100,000 | | | | | | | | | | | | | | | | |
| $100,000 under $200,000 | | | | | | | | | | | | | | | | |
| $200,000 under $500,000 | | | | | | | | | | | | | | | | |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Returns under $5,000 | 12,134 | 26,256 | (*) | (*) | (*) | (*) | (*) | (*) | 19,073 | 19,073 | (*) | (*) | (*) | (*) | (*) | (*) |
| Returns $5,000 under $10,000 | (*) | 76,210 | (*) | (*) | (*) | (*) | (*) | (*) | 41,581 | 36,384 | (*) | (*) | (*) | (*) | (*) | (*) |
| Returns $10,000 under $15,000 | (*) | 21,861 | (*) | (*) | (*) | (*) | (*) | (*) | 8,098 | 8,098 | (*) | (*) | (*) | (*) | (*) | (*) |
| Returns $15,000 or more | 3,108 | 63,785 | (*) | (*) | 1,601 | 39,135 | (*) | (*) | 8,461 | 7,279 | 3,108 | 41,397 | 3,108 | 5,426 | 3,108 | 5,467 |

Footnotes at end of table.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Salaries and wages | | | | | | | | | |
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Number of returns | Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| OTHER [2] | | | | | | | | | | | | | | | | |
| Total | 151,600 | 1,243,133 | 97,078 | 917,347 | 71,851 | 828,520 | 51,151 | 652,822 | 437,755 | 417,311 | 85,443 | 793,446 | 78,984 | 134,745 | 78,991 | 135,812 |
| Under $1,000 | 37,446 | 3,912 | 7,470 | 6,935 | 12,469 | 1,648 | | | 96,378 | 90,551 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 18,394 | 39,078 | 30,574 | 89,809 | 13,674 | 39,183 | 13,732 | 37,891 | 38,131 | 32,591 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | | | | | | | | | | | - | - | - | - | - | - |
| $3,000 under $4,000 | 24,130 | 84,264 | | | | | | | 49,982 | 44,442 | 18,591 | 24,192 | (*) | (*) | (*) | (*) |
| $4,000 under $5,000 | 17,169 | 83,264 | 21,111 | 109,707 | 15,860 | 84,642 | 11,880 | 61,559 | 63,671 | 61,825 | 19,306 | 59,265 | 17,459 | 6,179 | 17,459 | 6,179 |
| $5,000 under $6,000 | | | | | | | | | | | | | | | | |
| $6,000 under $7,000 | | | | | | | | | | | | | | | | |
| $7,000 under $8,000 | 15,693 | 119,495 | | | | | | | | | | | | | | |
| $8,000 under $9,000 | | | | | | | | | | | | | | | | |
| $9,000 under $10,000 | | | 10,569 | 92,149 | 7,552 | 76,679 | 5,142 | 48,991 | 56,263 | 56,097 | | | | | | |
| $10,000 under $11,000 | 7,783 | 85,702 | | | | | | | | | 7,698 | 44,503 | 7,698 | 6,839 | 7,698 | 6,839 |
| $11,000 under $12,000 | | | | | | | | | | | | | | | | |
| $12,000 under $13,000 | | | | | | | | | 27,997 | 27,997 | | | | | | |
| $13,000 under $14,000 | 7,777 | 100,812 | 7,451 | 97,907 | 5,173 | 66,684 | 4,847 | 64,413 | 21,193 | 21,193 | 11,920 | 91,061 | 11,052 | 15,567 | 11,052 | 15,567 |
| $14,000 under $15,000 | | | | | | | | | | | | | | | | |
| $15,000 under $20,000 | 8,224 | 139,500 | 6,677 | 110,252 | 4,711 | 80,883 | 4,085 | 69,695 | 22,892 | 22,431 | 8,224 | 100,476 | 8,139 | 16,788 | 8,139 | 16,788 |
| $20,000 under $25,000 | 4,784 | 104,737 | 4,144 | 83,865 | 3,613 | 78,568 | 3,346 | 67,207 | 18,439 | 17,641 | 4,784 | 78,597 | 4,251 | 10,548 | 4,251 | 10,548 |
| $25,000 under $30,000 | 3,269 | 90,160 | 2,982 | 73,061 | 2,736 | 75,165 | 2,716 | 65,946 | 12,719 | 12,718 | 3,269 | 73,016 | 2,471 | 9,880 | 2,471 | 9,882 |
| $30,000 under $50,000 | 4,805 | 193,905 | 4,412 | 163,860 | 4,253 | 174,002 | 3,860 | 156,105 | 21,921 | 21,901 | 4,805 | 161,337 | 4,455 | 25,894 | 4,455 | 25,949 |
| $50,000 under $100,000 | 1,692 | 110,006 | 1,350 | 51,387 | 1,468 | 92,857 | 1,256 | 56,390 | 6,528 | 6,365 | 1,691 | 93,416 | 1,572 | 15,909 | 1,575 | 16,329 |
| $100,000 under $200,000 | 351 | 45,788 | 280 | 20,408 | 279 | 36,561 | 240 | 17,845 | 1,335 | 1,269 | 351 | 38,390 | 346 | 11,765 | 346 | 11,985 |
| $200,000 under $500,000 | 72 | 19,186 | 52 | 7,644 | 56 | 15,248 | 43 | 6,657 | 262 | 249 | 72 | 16,554 | 67 | 5,553 | 69 | 5,689 |
| $500,000 under $1,000,000 | 8 | 5,555 | 3 | 119 | 5 | 3,447 | 2 | 104 | 36 | 35 | 8 | 4,440 | 7 | 2,289 | 8 | 2,442 |
| $1,000,000 or more | 3 | 17,768 | 3 | 244 | 2 | 2,953 | 2 | 19 | 8 | 6 | 3 | 7,650 | 3 | 4,336 | 3 | 4,406 |
| Returns under $5,000 | 89,201 | 167,097 | 47,275 | 134,724 | 31,681 | 64,758 | 19,270 | 61,644 | 225,108 | 208,201 | 27,004 | 32,093 | 25,156 | 3,789 | 25,157 | 3,801 |
| Returns $5,000 under $10,000 | 23,631 | 162,916 | 18,472 | 118,037 | 13,895 | 93,791 | 9,242 | 60,057 | 79,317 | 77,305 | 19,673 | 70,554 | 17,826 | 8,664 | 17,826 | 8,664 |
| Returns $10,000 under $15,000 | 15,560 | 186,514 | 11,428 | 143,746 | 9,152 | 110,287 | (*) | (*) | 49,190 | 49,190 | 15,559 | 116,923 | 14,691 | 19,328 | 14,691 | 19,328 |
| Returns $15,000 or more | 23,208 | 726,606 | 19,903 | 520,840 | 17,123 | 559,683 | 15,550 | 439,969 | 84,140 | 82,615 | 23,207 | 573,876 | 21,311 | 102,963 | 21,317 | 104,018 |
| IRS REGIONS | | | | | | | | | | | | | | | | |
| Total | 77,570,136 | 746,006,325 | 70,026,868 | 622,655,875 | 43,113,280 | 574,516,037 | 38,927,027 | 479,337,124 | 206,765,198 | 197,566,474 | 61,320,340 | 445,558,365 | 60,865,828 | 93,353,777 | 60,869,745 | 93,570,296 |
| Under $1,000 | 6,113,084 | 150,799 | 5,396,992 | 3,706,624 | 674,352 | -2,094,770 | 349,523 | 812,501 | 8,346,522 | 7,899,347 | 22,548 | 2,105 | 22,453 | 289 | 24,275 | 12,591 |
| $1,000 under $2,000 | 5,856,914 | 8,760,216 | 5,161,629 | 7,617,391 | 742,127 | 1,154,467 | 488,229 | 839,032 | 8,540,296 | 7,777,884 | 157,957 | 63,420 | 156,398 | 8,941 | 156,444 | 9,142 |
| $2,000 under $3,000 | 4,982,546 | 12,401,637 | 4,186,894 | 10,074,290 | 1,039,333 | 2,603,730 | 739,847 | 1,783,170 | 8,677,776 | 7,723,527 | 3,075,096 | 1,433,682 | 3,035,549 | 202,753 | 3,035,559 | 202,897 |
| $3,000 under $4,000 | 4,951,586 | 17,334,707 | 4,085,036 | 13,713,571 | 1,514,989 | 5,333,584 | 1,145,925 | 3,701,316 | 10,144,947 | 8,984,217 | 3,771,187 | 4,385,841 | 3,673,369 | 639,208 | 3,673,386 | 639,367 |
| $4,000 under $5,000 | 5,055,096 | 22,682,972 | 4,375,873 | 18,851,931 | 1,793,504 | 8,081,575 | 1,441,041 | 6,022,033 | 10,913,772 | 9,955,907 | 4,406,253 | 8,136,544 | 4,332,407 | 1,251,779 | 4,332,519 | 1,251,970 |
| $5,000 under $6,000 | 4,736,916 | 26,027,064 | 4,182,441 | 22,082,749 | 1,967,625 | 10,838,536 | 1,659,476 | 8,588,193 | 11,072,962 | 10,287,421 | 4,424,611 | 11,246,423 | 4,362,661 | 1,787,666 | 4,362,675 | 1,787,889 |
| $6,000 under $7,000 | 4,247,454 | 27,616,136 | 3,806,955 | 23,721,120 | 2,082,841 | 13,560,986 | 1,800,353 | 11,045,143 | 10,696,928 | 10,070,827 | 4,093,989 | 13,405,447 | 4,046,845 | 2,172,319 | 4,046,864 | 2,172,526 |
| $7,000 under $8,000 | 4,272,293 | 32,009,436 | 3,927,023 | 28,437,192 | 2,360,178 | 17,701,830 | 2,162,060 | 15,564,412 | 11,625,652 | 11,146,637 | 4,155,690 | 16,544,296 | 4,122,833 | 2,742,259 | 4,122,873 | 2,742,387 |
| $8,000 under $9,000 | 4,020,907 | 34,145,504 | 3,735,086 | 30,509,119 | 2,511,304 | 21,350,744 | 2,328,791 | 18,946,352 | 11,589,981 | 11,145,361 | 3,971,964 | 18,599,826 | 3,949,568 | 3,136,315 | 3,949,589 | 3,136,436 |
| $9,000 under $10,000 | 3,895,795 | 36,964,559 | 3,679,528 | 33,749,001 | 2,766,893 | 26,281,079 | 2,611,649 | 24,056,949 | 12,150,828 | 11,824,692 | 3,860,972 | 20,547,562 | 3,841,994 | 3,505,299 | 3,842,043 | 3,505,439 |
| $10,000 under $11,000 | 3,640,367 | 38,208,230 | 3,425,850 | 34,592,893 | 2,733,163 | 28,707,556 | 2,584,941 | 26,129,385 | 11,488,482 | 11,167,010 | 3,626,802 | 22,143,247 | 3,615,394 | 3,829,430 | 3,615,400 | 3,829,520 |
| $11,000 under $12,000 | 3,462,268 | 39,794,926 | 3,278,367 | 36,411,761 | 2,795,043 | 32,142,512 | 2,668,044 | 29,713,029 | 11,491,345 | 11,256,423 | 3,452,210 | 23,299,560 | 3,442,954 | 4,062,495 | 3,442,975 | 4,062,775 |
| $12,000 under $13,000 | 3,108,157 | 38,831,409 | 2,955,626 | 35,588,049 | 2,602,649 | 32,526,541 | 2,496,076 | 30,090,366 | 10,659,265 | 10,471,684 | 3,101,443 | 23,195,650 | 3,091,935 | 4,087,388 | 3,091,974 | 4,087,518 |
| $13,000 under $14,000 | 2,782,123 | 37,491,124 | 2,662,550 | 34,468,450 | 2,405,924 | 32,442,872 | 2,314,288 | 30,003,009 | 9,670,697 | 9,495,082 | 2,776,967 | 22,933,578 | 2,771,293 | 4,099,400 | 2,771,337 | 4,099,631 |
| $14,000 under $15,000 | 2,374,724 | 34,384,319 | 2,268,420 | 31,490,561 | 2,109,209 | 30,538,084 | 2,035,708 | 28,334,453 | 8,409,747 | 8,272,134 | 2,370,303 | 21,514,179 | 2,366,508 | 3,904,225 | 2,366,531 | 3,904,661 |
| $15,000 under $20,000 | 7,771,410 | 133,217,179 | 7,373,765 | 120,087,539 | 7,121,359 | 122,243,747 | 6,830,272 | 111,853,051 | 27,924,881 | 27,467,870 | 7,762,893 | 87,974,212 | 7,753,174 | 16,673,900 | 7,753,292 | 16,675,604 |
| $20,000 under $25,000 | 3,096,590 | 68,509,325 | 2,867,198 | 58,494,187 | 2,917,303 | 64,540,131 | 2,739,241 | 56,122,392 | 11,263,465 | 11,028,074 | 3,093,680 | 48,023,334 | 3,089,917 | 9,823,514 | 3,090,127 | 9,825,743 |
| $25,000 under $30,000 | 1,265,878 | 34,404,402 | 1,121,481 | 26,772,895 | 1,185,213 | 32,212,611 | 1,072,201 | 25,727,028 | 4,682,378 | 4,546,468 | 1,263,623 | 24,831,136 | 1,260,982 | 5,474,649 | 1,261,096 | 5,476,199 |
| $30,000 under $50,000 | 1,337,508 | 49,575,805 | 1,084,300 | 31,049,570 | 1,240,375 | 45,954,514 | 1,032,422 | 29,774,301 | 5,077,212 | 4,862,382 | 1,335,429 | 36,682,085 | 1,333,963 | 9,417,510 | 1,334,268 | 9,427,121 |
| $50,000 under $100,000 | 483,922 | 31,999,691 | 365,393 | 15,116,486 | 446,122 | 29,496,952 | 345,811 | 14,440,467 | 1,904,219 | 1,791,698 | 482,772 | 24,479,290 | 481,902 | 8,506,008 | 482,341 | 8,531,156 |
| $100,000 under $200,000 | 91,669 | 11,989,240 | 69,148 | 4,422,777 | 82,892 | 10,826,389 | 65,142 | 4,212,917 | 350,898 | 319,476 | 91,236 | 9,221,239 | 91,079 | 4,100,093 | 91,356 | 4,135,911 |
| $200,000 under $500,000 | 19,233 | 5,415,003 | 14,452 | 1,297,994 | 16,780 | 4,707,407 | 13,423 | 1,222,440 | 69,783 | 61,051 | 19,069 | 4,005,147 | 19,019 | 2,151,770 | 19,145 | 2,198,397 |
| $500,000 under $1,000,000 | 2,666 | 1,791,260 | 2,050 | 256,784 | 2,261 | 1,518,055 | 1,851 | 235,348 | 9,533 | 8,239 | 2,629 | 1,284,227 | 2,618 | 782,241 | 2,652 | 809,142 |
| $1,000,000 or more | 1,030 | 2,301,383 | 811 | 142,941 | 841 | 1,846,905 | 713 | 119,837 | 3,629 | 3,063 | 1,017 | 1,606,335 | 1,013 | 994,328 | 1,024 | 1,046,273 |
| Returns under $5,000 | 26,959,226 | 61,330,331 | 23,206,424 | 53,963,807 | 5,764,305 | 15,078,587 | 4,164,565 | 13,158,052 | 46,623,313 | 42,340,882 | 11,433,041 | 14,021,592 | 11,220,176 | 2,102,970 | 11,222,183 | 2,115,968 |
| Returns $5,000 under $10,000 | 21,173,365 | 156,762,700 | 19,331,033 | 138,499,180 | 11,688,841 | 89,733,175 | 10,562,329 | 78,201,048 | 57,136,351 | 54,474,938 | 20,507,226 | 80,343,553 | 20,323,901 | 13,343,858 | 20,324,044 | 13,344,679 |
| Returns $10,000 under $15,000 | 15,367,639 | 188,710,008 | 14,590,813 | 172,551,714 | 12,646,988 | 156,357,564 | 12,099,057 | 144,270,241 | 51,719,536 | 50,662,333 | 15,327,725 | 113,086,215 | 15,288,084 | 19,982,938 | 15,288,217 | 19,984,104 |
| Returns $15,000 or more | 14,069,906 | 339,203,287 | 12,898,598 | 257,641,174 | 13,013,146 | 313,346,709 | 12,101,076 | 243,707,782 | 51,285,998 | 50,088,321 | 14,052,348 | 238,107,004 | 14,033,667 | 57,924,014 | 14,035,301 | 58,125,546 |

Footnotes at end of table.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| CENTRAL | | | | | | | | | | | | | | | | |
| Total | 10,917,435 | 107,004,041 | 9,984,446 | 91,827,032 | 6,183,437 | 83,169,053 | 5,670,753 | 71,268,748 | 29,359,126 | 28,265,736 | 8,825,689 | 66,010,152 | 8,783,841 | 13,642,529 | 8,784,236 | 13,658,894 |
| Under $1,000 | 830,154 | 192,659 | 743,775 | 493,437 | 71,643 | -178,105 | 41,775 | 80,852 | 1,043,091 | 996,140 | (*) | (*) | (*) | (*) | 2,344 | 1,143 |
| $1,000 under $2,000 | 756,773 | 1,124,688 | 662,579 | 960,878 | 88,639 | 137,314 | 55,799 | 99,902 | 1,114,782 | 1,014,070 | 15,125 | 6,905 | 15,125 | 978 | 15,139 | 987 |
| $2,000 under $3,000 | 673,506 | 1,674,925 | 568,061 | 1,374,273 | 147,042 | 367,431 | 104,213 | 255,465 | 1,206,064 | 1,084,275 | 424,667 | 194,716 | 420,599 | 27,598 | 420,599 | 27,598 |
| $3,000 under $4,000 | 592,011 | 2,071,534 | 492,700 | 1,625,817 | 173,910 | 617,033 | 137,134 | 417,285 | 1,161,082 | 1,029,625 | 466,142 | 542,206 | 461,080 | 79,992 | 461,080 | 79,992 |
| $4,000 under $5,000 | 679,996 | 3,054,594 | 588,137 | 2,505,642 | 239,041 | 1,075,477 | 194,003 | 779,486 | 1,397,994 | 1,254,211 | 603,223 | 1,168,985 | 595,812 | 181,721 | 595,843 | 181,732 |
| $5,000 under $6,000 | 598,992 | 3,286,755 | 536,784 | 2,834,993 | 219,780 | 1,208,348 | 184,151 | 942,741 | 1,282,184 | 1,196,902 | 563,626 | 1,538,884 | 559,380 | 248,981 | 559,381 | 248,998 |
| $6,000 under $7,000 | 505,474 | 3,277,080 | 450,137 | 2,797,144 | 216,426 | 1,406,574 | 176,892 | 1,094,680 | 1,197,870 | 1,120,740 | 492,820 | 1,680,263 | 485,067 | 274,225 | 485,069 | 274,252 |
| $7,000 under $8,000 | 595,373 | 4,450,783 | 558,726 | 4,085,233 | 310,407 | 2,319,600 | 287,496 | 2,085,326 | 1,691,537 | 1,490,228 | 581,872 | 2,440,224 | 578,478 | 409,142 | 578,479 | 409,188 |
| $8,000 under $9,000 | 599,763 | 5,096,622 | 564,746 | 4,625,900 | 372,711 | 3,170,098 | 352,740 | 2,896,137 | 1,521,995 | 1,637,970 | 599,333 | 2,879,091 | 597,672 | 489,084 | 597,672 | 489,084 |
| $9,000 under $10,000 | 606,814 | 5,766,171 | 570,469 | 5,303,983 | 405,046 | 3,852,963 | 377,874 | 3,520,837 | 1,800,660 | 1,753,088 | 604,847 | 3,368,687 | 603,477 | 584,333 | 603,485 | 584,371 |
| $10,000 under $11,000 | 563,956 | 5,929,017 | 540,180 | 5,505,684 | 425,774 | 4,480,101 | 409,308 | 4,180,928 | 1,799,758 | 1,759,226 | 562,147 | 3,509,486 | 560,738 | 608,754 | 560,738 | 608,754 |
| $11,000 under $12,000 | 554,453 | 6,369,017 | 528,864 | 5,859,903 | 442,575 | 5,088,833 | 425,185 | 4,726,046 | 1,846,308 | 1,821,351 | 552,729 | 3,812,313 | 551,421 | 669,097 | 551,422 | 669,113 |
| $12,000 under $13,000 | 504,228 | 6,304,027 | 485,961 | 5,855,548 | 425,384 | 5,319,809 | 411,494 | 4,972,259 | 1,765,311 | 1,741,377 | 503,268 | 3,836,928 | 501,807 | 678,636 | 501,808 | 678,638 |
| $13,000 under $14,000 | 448,274 | 6,033,182 | 434,996 | 5,682,205 | 397,009 | 5,344,968 | 384,723 | 5,025,154 | 1,599,189 | 1,581,384 | 447,961 | 3,744,269 | 446,876 | 669,190 | 446,879 | 669,220 |
| $14,000 under $15,000 | 365,646 | 5,296,589 | 355,425 | 5,002,057 | 331,989 | 4,809,956 | 325,265 | 4,571,906 | 1,327,711 | 1,314,435 | 365,295 | 3,400,265 | 365,187 | 619,854 | 365,187 | 619,854 |
| $15,000 under $20,000 | 1,197,879 | 20,458,021 | 1,151,262 | 18,723,457 | 1,114,530 | 19,047,087 | 1,079,819 | 17,643,147 | 4,405,481 | 4,355,316 | 1,196,884 | 13,818,355 | 1,195,732 | 2,627,994 | 1,195,737 | 2,628,089 |
| $20,000 under $25,000 | 437,553 | 9,666,862 | 410,958 | 8,454,497 | 418,292 | 9,240,266 | 396,648 | 8,192,675 | 1,641,996 | 1,610,793 | 437,496 | 6,930,975 | 437,402 | 1,425,510 | 437,463 | 1,425,976 |
| $25,000 under $30,000 | 172,415 | 4,690,405 | 155,311 | 3,759,855 | 164,326 | 4,473,071 | 149,878 | 3,638,874 | 644,708 | 632,010 | 172,375 | 3,498,666 | 172,261 | 780,132 | 172,285 | 780,424 |
| $30,000 under $50,000 | 162,179 | 6,008,511 | 130,374 | 3,703,577 | 151,664 | 5,613,623 | 124,841 | 3,573,999 | 621,862 | 600,179 | 161,822 | 4,625,360 | 161,735 | 1,209,933 | 161,779 | 1,210,655 |
| $50,000 under $100,000 | 58,946 | 3,892,360 | 44,865 | 1,926,329 | 55,332 | 3,649,736 | 42,893 | 1,856,201 | 239,125 | 226,668 | 58,862 | 3,114,563 | 58,811 | 1,100,706 | 58,828 | 1,102,588 |
| $100,000 under $200,000 | 10,664 | 1,392,461 | 8,236 | 541,777 | 9,779 | 1,277,130 | 7,817 | 521,146 | 41,716 | 38,137 | 10,640 | 1,137,278 | 10,629 | 512,511 | 10,638 | 514,861 |
| $200,000 under $500,000 | 2,016 | 572,507 | 1,597 | 154,461 | 1,810 | 512,404 | 1,519 | 149,177 | 7,392 | 6,518 | 2,012 | 455,757 | 2,009 | 248,743 | 2,011 | 252,277 |
| $500,000 under $1,000,000 | 262 | 174,639 | 213 | 31,118 | 233 | 153,762 | 202 | 30,677 | 917 | 771 | 260 | 136,426 | 260 | 83,379 | 262 | 85,301 |
| $1,000,000 or more | 108 | 220,632 | 90 | 19,265 | 95 | 181,574 | 84 | 13,848 | 393 | 322 | 107 | 169,389 | 107 | 112,015 | 108 | 115,800 |
| Returns under $5,000 | 3,532,440 | 8,118,400 | 3,055,252 | 6,960,047 | 720,275 | 2,019,151 | 532,924 | 1,632,990 | 5,923,013 | 5,378,321 | 1,511,333 | 1,912,974 | 1,494,792 | 290,312 | 1,495,005 | 291,452 |
| Returns $5,000 under $10,000 | 2,906,416 | 21,877,411 | 2,680,862 | 19,647,253 | 1,524,370 | 11,957,583 | 1,379,153 | 10,539,721 | 7,494,246 | 7,198,928 | 2,842,498 | 11,907,148 | 2,824,074 | 2,005,765 | 2,824,086 | 2,005,893 |
| Returns $10,000 under $15,000 | 2,436,557 | 29,931,832 | 2,345,426 | 27,905,397 | 2,022,731 | 25,043,667 | 1,954,975 | 23,476,294 | 8,338,277 | 8,217,773 | 2,431,400 | 18,303,262 | 2,426,029 | 3,245,530 | 2,426,034 | 3,245,579 |
| Returns $15,000 or more | 2,042,022 | 47,076,398 | 1,902,906 | 37,314,336 | 1,916,061 | 44,148,653 | 1,803,701 | 35,619,742 | 7,603,590 | 7,470,714 | 2,040.458 | 33,886,768 | 2,038,946 | 8,100,922 | 2,039,111 | 8,115,970 |
| MID-ATLANTIC | | | | | | | | | | | | | | | | |
| Total | 11,279,800 | 113,549,594 | 10,341,377 | 96,652,699 | 6,008,660 | 86,202,634 | 5,508,100 | 73,482,150 | 29,247,870 | 27,983,322 | 9,103,096 | 70,152,591 | 9,069,582 | 14,892,389 | 9,069,801 | 14,915,789 |
| Under $1,000 | 888,391 | 110,873 | 817,693 | 511,865 | 66,159 | -235,135 | 36,083 | 81,018 | 1,161,253 | 1,114,338 | (*) | (*) | (*) | (*) | 6,412 | 941 |
| $1,000 under $2,000 | 814,526 | 1,220,523 | 728,834 | 1,055,335 | 86,977 | 134,792 | 63,061 | 97,038 | 1,152,529 | 1,046,836 | 21,778 | 7,457 | 21,778 | 1,068 | 21,781 | 1,077 |
| $2,000 under $3,000 | 659,038 | 1,636,228 | 568,062 | 1,344,904 | 116,020 | 284,377 | 79,098 | 180,171 | 1,109,640 | 989,550 | 427,481 | 200,154 | 424,287 | 28,385 | 424,287 | 28,385 |
| $3,000 under $4,000 | 634,847 | 2,212,587 | 527,139 | 1,746,229 | 151,357 | 534,616 | 112,090 | 348,064 | 1,210,188 | 1,060,825 | 520,967 | 602,783 | 508,043 | 89,001 | 508,044 | 89,015 |
| $4,000 under $5,000 | 628,274 | 2,821,030 | 549,527 | 2,325,537 | 199,337 | 902,009 | 154,365 | 631,637 | 1,271,760 | 1,146,270 | 551,153 | 1,060,193 | 542,986 | 164,724 | 542,986 | 164,724 |
| $5,000 under $6,000 | 707,604 | 3,879,236 | 647,938 | 3,417,780 | 219,748 | 1,204,837 | 187,638 | 967,345 | 1,434,113 | 1,347,641 | 673,975 | 1,829,469 | 671,892 | 297,124 | 671,893 | 297,126 |
| $6,000 under $7,000 | 653,202 | 4,247,920 | 590,737 | 3,687,469 | 272,336 | 1,786,615 | 236,481 | 1,435,867 | 1,471,913 | 1,373,108 | 637,332 | 2,190,934 | 635,940 | 360,530 | 635,940 | 360,530 |
| $7,000 under $8,000 | 600,090 | 4,495,465 | 540,623 | 3,907,079 | 273,177 | 2,049,645 | 238,561 | 1,720,226 | 1,501,506 | 1,420,944 | 586,691 | 2,452,511 | 585,802 | 412,546 | 585,802 | 412,546 |
| $8,000 under $9,000 | 602,102 | 5,113,379 | 560,903 | 4,551,735 | 339,764 | 2,891,521 | 315,574 | 2,530,850 | 1,654,129 | 1,581,551 | 598,564 | 2,876,425 | 597,988 | 491,406 | 597,993 | 491,426 |
| $9,000 under $10,000 | 539,270 | 5,120,042 | 509,599 | 4,698,795 | 348,153 | 3,306,232 | 327,613 | 3,058,760 | 1,626,652 | 1,574,746 | 530,583 | 2,897,123 | 529,691 | 502,786 | 529,694 | 502,800 |
| $10,000 under $11,000 | 563,391 | 5,911,276 | 533,551 | 5,424,087 | 405,793 | 4,263,159 | 385,730 | 3,927,348 | 1,682,851 | 1,639,032 | 562,340 | 3,535,760 | 560,874 | 620,167 | 560,874 | 620,167 |
| $11,000 under $12,000 | 513,354 | 5,901,570 | 484,493 | 5,380,507 | 399,767 | 4,596,940 | 382,852 | 4,268,253 | 1,627,686 | 1,589,595 | 513,283 | 3,574,692 | 512,894 | 629,667 | 512,895 | 629,668 |
| $12,000 under $13,000 | 439,571 | 5,486,637 | 419,510 | 5,104,496 | 368,682 | 4,603,750 | 355,113 | 4,346,061 | 1,492,103 | 1,467,135 | 438,939 | 3,324,736 | 438,423 | 589,280 | 438,424 | 589,281 |
| $13,000 under $14,000 | 401,685 | 5,409,227 | 387,859 | 5,038,615 | 345,268 | 4,648,964 | 334,753 | 4,345,061 | 1,335,468 | 1,307,171 | 401,567 | 3,393,947 | 401,488 | 612,839 | 401,488 | 612,839 |
| $14,000 under $15,000 | 389,364 | 5,635,854 | 378,900 | 5,257,644 | 347,199 | 5,025,957 | 340,266 | 4,740,131 | 1,385,388 | 1,367,941 | 389,289 | 3,575,734 | 389,288 | 651,615 | 389,288 | 651,615 |
| $15,000 under $20,000 | 1,192,216 | 20,452,399 | 1,139,329 | 18,756,228 | 1,084,692 | 18,654,357 | 1,050,357 | 17,381,797 | 4,256,302 | 4,188,662 | 1,190,708 | 13,584,623 | 1,190,294 | 2,590,672 | 1,190,299 | 2,590,730 |
| $20,000 under $25,000 | 510,725 | 11,328,187 | 480,495 | 10,013,756 | 477,479 | 10,594,681 | 454,707 | 9,526,095 | 1,849,674 | 1,818,283 | 510,618 | 7,986,809 | 510,434 | 1,648,276 | 510,439 | 1,648,369 |
| $25,000 under $30,000 | 218,679 | 5,954,994 | 201,239 | 4,935,735 | 203,483 | 5,543,156 | 190,322 | 4,703,758 | 796,859 | 772,787 | 218,568 | 4,345,352 | 218,304 | 965,784 | 218,305 | 965,872 |
| $30,000 under $50,000 | 231,933 | 8,579,203 | 203,236 | 6,122,959 | 218,474 | 8,086,281 | 194,915 | 5,932,963 | 867,073 | 838,158 | 231,601 | 6,467,783 | 231,589 | 1,676,908 | 231,599 | 1,677,477 |
| $50,000 under $100,000 | 74,983 | 4,942,795 | 58,946 | 2,460,993 | 69,875 | 4,608,571 | 56,485 | 2,387,541 | 297,651 | 281,459 | 74,876 | 3,863,864 | 74,828 | 1,358,016 | 74,855 | 1,359,955 |
| $100,000 under $200,000 | 13,343 | 1,757,058 | 10,344 | 684,003 | 12,123 | 1,595,986 | 9,782 | 657,433 | 51,413 | 47,035 | 13,299 | 1,388,061 | 13,281 | 622,657 | 13,304 | 626,611 |
| $200,000 under $500,000 | 2,705 | 758,940 | 2,040 | 184,281 | 2,376 | 664,123 | 1,911 | 174,725 | 9,882 | 8,670 | 2,688 | 584,700 | 2,684 | 315,460 | 2,696 | 321,518 |
| $500,000 under $1,000,000 | 348 | 235,234 | 263 | 29,162 | 292 | 197,502 | 238 | 26,815 | 1,262 | 1,089 | 343 | 176,998 | 341 | 108,854 | 345 | 111,467 |
| $1,000,000 or more | 159 | 338,938 | 117 | 13,506 | 129 | 259,698 | 105 | 13,193 | 575 | 496 | 157 | 232,226 | 157 | 154,589 | 158 | 161,651 |
| Returns under $5,000 | 3,625,076 | 8,001,241 | 3,191,255 | 6,983,870 | 619,850 | 1,620,660 | 444,697 | 1,337,929 | 5,905,370 | 5,357,819 | 1,527,675 | 1,870,844 | 1,503,390 | 283,213 | 1,503,510 | 284,141 |
| Returns $5,000 under $10,000 | 3,102,268 | 22,856,041 | 2,849,800 | 20,262,858 | 1,453,178 | 11,238,850 | 1,305,867 | 9,713,048 | 7,688,313 | 7,297,990 | 3,027,145 | 12,246,462 | 3,021,313 | 2,064,391 | 3,021,322 | 2,064,426 |
| Returns $10,000 under $15,000 | 2,307,365 | 28,344,563 | 2,204,313 | 26,205,349 | 1,866,709 | 23,138,770 | 1,798,714 | 21,626,854 | 7,523,496 | 7,370,874 | 2,305,418 | 17,404,869 | 2,302,967 | 3,103,569 | 2,302,969 | 3,103,571 |
| Returns $15,000 or more | 2,245,091 | 54,347,748 | 2,096,009 | 43,200,623 | 2,068,923 | 50,204,356 | 1,958,822 | 40,804,321 | 8,130,691 | 7,956,639 | 2,242,858 | 38,630,417 | 2,241,912 | 9,441,216 | 2,242,000 | 9,463,651 |

Footnotes at end of table.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| MIDWEST | | | | | | | | | | | | | | | | |
| Total | 11,283,573 | 109,155,081 | 9,912,009 | 88,917,582 | 6,351,858 | 84,790,278 | 5,570,635 | 68,915,237 | 30,470,625 | 28,812,180 | 8,978,679 | 66,084,184 | 8,852,443 | 13,628,188 | 8,852,694 | 13,653,810 |
| Under $1,000 | 835,380 | 90,548 | 716,832 | 505,808 | 99,263 | -238,703 | 43,507 | 114,582 | 1,191,234 | 1,105,849 | (*) | (*) | (*) | (*) | 5,923 | 928 |
| $1,000 under $2,000 | 883,186 | 1,321,695 | 747,897 | 1,088,536 | 113,940 | 179,389 | 62,491 | 111,908 | 1,291,587 | 1,127,432 | 28,367 | 12,458 | 26,968 | 1,726 | 26,969 | 1,732 |
| $2,000 under $3,000 | 725,462 | 1,791,480 | 554,280 | 1,282,095 | 149,790 | 375,397 | 98,052 | 209,743 | 1,249,180 | 1,057,189 | 428,885 | 198,191 | 419,684 | 27,755 | 419,689 | 27,768 |
| $3,000 under $4,000 | 683,777 | 2,376,111 | 528,421 | 1,695,400 | 202,155 | 707,634 | 134,311 | 372,421 | 1,357,439 | 1,135,027 | 524,269 | 620,649 | 504,495 | 89,214 | 504,496 | 89,214 |
| $4,000 under $5,000 | 687,064 | 3,087,791 | 570,434 | 2,412,616 | 211,072 | 955,542 | 144,761 | 567,633 | 1,407,020 | 1,262,577 | 606,634 | 1,167,810 | 591,973 | 177,824 | 591,973 | 177,824 |
| $5,000 under $6,000 | 678,953 | 3,732,666 | 562,627 | 2,875,880 | 272,749 | 1,504,000 | 206,645 | 1,005,461 | 1,563,280 | 1,396,361 | 639,920 | 1,644,045 | 619,786 | 257,064 | 619,788 | 257,112 |
| $6,000 under $7,000 | 619,441 | 4,023,763 | 531,645 | 3,204,769 | 290,122 | 1,882,878 | 235,666 | 1,346,661 | 1,519,021 | 1,399,888 | 602,232 | 1,985,572 | 581,937 | 316,854 | 581,941 | 316,905 |
| $7,000 under $8,000 | 542,383 | 4,065,849 | 484,161 | 3,448,564 | 300,898 | 2,254,524 | 262,358 | 1,841,483 | 1,474,607 | 1,402,081 | 529,610 | 2,159,884 | 518,530 | 353,433 | 518,532 | 353,447 |
| $8,000 under $9,000 | 598,694 | 5,072,191 | 544,984 | 4,368,326 | 380,092 | 3,220,742 | 341,354 | 2,691,650 | 1,690,225 | 1,593,446 | 593,468 | 2,845,526 | 585,457 | 473,410 | 585,467 | 473,456 |
| $9,000 under $10,000 | 605,189 | 5,733,714 | 564,361 | 5,127,244 | 437,978 | 4,153,038 | 400,885 | 3,621,728 | 1,897,941 | 1,846,499 | 601,833 | 3,208,875 | 596,236 | 542,120 | 596,238 | 542,125 |
| $10,000 under $11,000 | 513,246 | 5,386,968 | 477,566 | 4,692,514 | 394,397 | 4,143,039 | 368,458 | 3,607,024 | 1,621,947 | 1,570,683 | 512,695 | 3,165,376 | 508,710 | 541,962 | 508,710 | 541,962 |
| $11,000 under $12,000 | 505,566 | 5,816,448 | 478,817 | 5,260,227 | 415,316 | 4,779,258 | 391,931 | 4,307,977 | 1,714,855 | 1,676,509 | 504,117 | 3,448,041 | 501,206 | 596,382 | 501,210 | 596,454 |
| $12,000 under $13,000 | 470,071 | 5,875,745 | 441,750 | 5,283,433 | 385,901 | 4,824,807 | 363,780 | 4,347,633 | 1,645,470 | 1,622,792 | 467,653 | 3,522,760 | 465,399 | 618,939 | 465,400 | 618,953 |
| $13,000 under $14,000 | 458,990 | 6,186,414 | 438,328 | 5,598,479 | 400,440 | 5,401,164 | 383,880 | 4,912,129 | 1,618,461 | 1,589,228 | 458,960 | 3,831,220 | 457,441 | 680,461 | 457,442 | 680,489 |
| $14,000 under $15,000 | 375,230 | 5,444,243 | 352,810 | 4,857,934 | 333,418 | 4,835,918 | 316,202 | 4,376,051 | 1,376,749 | 1,360,023 | 374,993 | 3,423,297 | 373,768 | 617,733 | 373,769 | 617,743 |
| $15,000 under $20,000 | 1,211,854 | 20,811,457 | 1,144,969 | 18,474,861 | 1,128,762 | 19,405,094 | 1,076,766 | 17,449,482 | 4,487,317 | 4,415,125 | 1,210,634 | 13,861,212 | 1,207,807 | 2,609,092 | 1,207,815 | 2,609,264 |
| $20,000 under $25,000 | 462,271 | 10,183,031 | 422,979 | 8,499,853 | 441,126 | 9,718,028 | 409,109 | 8,249,047 | 1,712,749 | 1,674,833 | 462,038 | 7,235,141 | 461,385 | 1,473,798 | 461,391 | 1,473,935 |
| $25,000 under $30,000 | 169,533 | 4,607,596 | 148,739 | 3,454,621 | 157,818 | 4,288,667 | 141,136 | 3,302,388 | 641,605 | 621,782 | 169,345 | 3,364,763 | 168,969 | 741,925 | 168,970 | 742,012 |
| $30,000 under $50,000 | 178,149 | 6,605,355 | 139,751 | 3,889,929 | 164,029 | 6,086,872 | 132,073 | 3,714,480 | 695,178 | 661,030 | 178,127 | 4,950,281 | 177,944 | 1,273,132 | 177,996 | 1,274,145 |
| $50,000 under $100,000 | 64,808 | 4,289,764 | 49,615 | 2,101,025 | 59,709 | 3,953,725 | 46,863 | 2,006,282 | 259,879 | 244,369 | 64,702 | 3,359,278 | 64,665 | 1,181,197 | 64,685 | 1,183,713 |
| $100,000 under $200,000 | 11,576 | 1,495,977 | 8,874 | 590,405 | 10,475 | 1,351,967 | 8,397 | 565,405 | 44,662 | 40,569 | 11,552 | 1,203,001 | 11,538 | 539,953 | 11,551 | 543,128 |
| $200,000 under $500,000 | 2,292 | 643,876 | 1,787 | 162,995 | 2,019 | 564,450 | 1,666 | 154,443 | 8,537 | 7,457 | 2,277 | 498,389 | 2,274 | 271,426 | 2,283 | 276,200 |
| $500,000 under $1,000,000 | 331 | 218,655 | 270 | 30,386 | 280 | 184,869 | 246 | 28,761 | 1,213 | 1,043 | 329 | 164,675 | 328 | 100,993 | 330 | 104,344 |
| $1,000,000 or more | 127 | 293,745 | 112 | 11,682 | 109 | 257,979 | 98 | 10,865 | 469 | 388 | 127 | 212,914 | 126 | 141,680 | 126 | 150,956 |
| Returns under $5,000 | 3,814,869 | 8,667,625 | 3,117,864 | 6,984,455 | 776,220 | 1,979,260 | 483,122 | 1,376,287 | 6,496,460 | 5,688,074 | 1,594,067 | 1,999,934 | 1,548,937 | 296,632 | 1,549,050 | 297,466 |
| Returns $5,000 under $10,000 | 3,044,660 | 22,628,183 | 2,687,778 | 19,024,782 | 1,681,839 | 13,015,181 | 1,446,908 | 10,506,983 | 8,145,074 | 7,638,275 | 2,967,063 | 11,843,901 | 2,901,946 | 1,942,882 | 2,901,966 | 1,943,046 |
| Returns $10,000 under $15,000 | 2,323,103 | 28,709,818 | 2,189,271 | 25,692,587 | 1,929,472 | 23,984,186 | 1,824,251 | 21,550,815 | 7,977,482 | 7,819,235 | 2,318,418 | 17,390,695 | 2,306,524 | 3,055,477 | 2,306,531 | 3,055,601 |
| Returns $15,000 or more | 2,100,941 | 49,149,454 | 1,917,096 | 37,215,757 | 1,964,327 | 45,811,650 | 1,816,354 | 35,481,153 | 7,851,609 | 7,666,596 | 2,099,131 | 34,849,654 | 2,095,036 | 8,333,198 | 2,095,147 | 8,357,698 |
| NORTH ATLANTIC | | | | | | | | | | | | | | | | |
| Total | 11,709,909 | 121,273,268 | 10,690,227 | 101,110,817 | 6,013,445 | 89,081,795 | 5,538,586 | 74,520,251 | 30,464,083 | 28,901,372 | 9,451,151 | 72,674,537 | 9,405,329 | 15,656,714 | 9,405,851 | 15,701,372 |
| Under $1,000 | 836,279 | 63,922 | 764,336 | 517,880 | 59,955 | -260,974 | 34,949 | 110,556 | 1,030,549 | 987,288 | (*) | (*) | (*) | (*) | 2,328 | 1,580 |
| $1,000 under $2,000 | 814,868 | 1,208,430 | 731,496 | 1,054,331 | 72,325 | 111,489 | 49,882 | 78,906 | 1,104,422 | 1,012,280 | 17,871 | 7,483 | 17,768 | 1,063 | 17,772 | 1,070 |
| $2,000 under $3,000 | 707,946 | 1,760,555 | 594,050 | 1,417,387 | 113,675 | 286,376 | 74,873 | 189,290 | 1,136,961 | 990,990 | 461,634 | 211,886 | 458,405 | 30,015 | 458,406 | 30,041 |
| $3,000 under $4,000 | 719,394 | 2,524,715 | 588,750 | 1,934,591 | 187,371 | 655,798 | 143,609 | 423,726 | 1,453,862 | 1,254,263 | 543,396 | 645,761 | 529,494 | 94,325 | 529,495 | 94,354 |
| $4,000 under $5,000 | 752,023 | 3,372,945 | 646,515 | 2,746,597 | 193,147 | 870,252 | 152,842 | 601,127 | 1,503,037 | 1,326,299 | 661,297 | 1,301,151 | 648,922 | 203,306 | 648,924 | 203,391 |
| $5,000 under $6,000 | 636,659 | 3,507,800 | 567,131 | 2,930,993 | 225,283 | 1,248,200 | 187,546 | 931,309 | 1,403,687 | 1,280,016 | 596,378 | 1,554,012 | 588,220 | 247,321 | 588,221 | 247,344 |
| $6,000 under $7,000 | 621,406 | 4,048,217 | 553,953 | 3,442,821 | 255,899 | 1,667,298 | 220,680 | 1,350,677 | 1,472,348 | 1,379,076 | 593,654 | 2,032,306 | 593,181 | 338,351 | 593,190 | 338,402 |
| $7,000 under $8,000 | 697,594 | 5,226,971 | 647,685 | 4,599,668 | 317,436 | 2,381,738 | 289,582 | 2,004,439 | 1,736,482 | 1,614,033 | 683,302 | 2,793,855 | 681,949 | 473,380 | 681,949 | 473,380 |
| $8,000 under $9,000 | 600,170 | 5,106,388 | 558,718 | 4,544,624 | 297,905 | 2,543,084 | 275,463 | 2,240,771 | 1,601,807 | 1,535,542 | 591,496 | 2,851,140 | 588,681 | 493,840 | 588,681 | 493,840 |
| $9,000 under $10,000 | 600,908 | 5,694,918 | 569,550 | 5,114,361 | 382,205 | 3,627,861 | 369,684 | 3,350,422 | 1,803,308 | 1,738,104 | 593,145 | 3,186,640 | 592,005 | 551,426 | 592,005 | 551,426 |
| $10,000 under $11,000 | 555,952 | 5,830,038 | 527,762 | 5,297,729 | 362,165 | 3,801,543 | 345,882 | 3,486,494 | 1,623,605 | 1,568,791 | 552,681 | 3,442,264 | 551,799 | 609,187 | 551,800 | 609,207 |
| $11,000 under $12,000 | 506,138 | 5,809,009 | 485,116 | 5,354,763 | 375,381 | 4,314,537 | 364,657 | 4,045,245 | 1,602,914 | 1,555,355 | 504,100 | 3,408,998 | 503,660 | 604,322 | 503,663 | 604,379 |
| $12,000 under $13,000 | 475,432 | 5,932,352 | 457,928 | 5,457,283 | 378,391 | 4,723,047 | 367,995 | 4,395,522 | 1,599,003 | 1,567,985 | 475,236 | 3,536,498 | 475,173 | 630,260 | 475,173 | 630,260 |
| $13,000 under $14,000 | 406,080 | 5,475,626 | 387,049 | 4,998,623 | 326,153 | 4,396,952 | 314,415 | 4,074,068 | 1,390,962 | 1,357,308 | 402,518 | 3,295,734 | 402,376 | 597,858 | 402,380 | 597,887 |
| $14,000 under $15,000 | 365,924 | 5,291,003 | 348,384 | 4,842,197 | 301,455 | 4,357,830 | 290,787 | 4,055,200 | 1,260,287 | 1,221,871 | 365,041 | 3,272,428 | 364,804 | 601,545 | 364,809 | 601,636 |
| $15,000 under $20,000 | 1,282,993 | 22,026,087 | 1,236,691 | 20,124,818 | 1,126,829 | 19,381,900 | 1,095,633 | 17,982,400 | 4,542,319 | 4,463,291 | 1,279,876 | 14,376,435 | 1,279,683 | 2,751,381 | 1,279,694 | 2,751,585 |
| $20,000 under $25,000 | 533,364 | 11,808,365 | 503,773 | 10,279,946 | 490,045 | 10,845,070 | 468,941 | 9,614,671 | 1,914,881 | 1,869,481 | 532,508 | 8,144,887 | 532,410 | 1,678,977 | 532,455 | 1,679,673 |
| $25,000 under $30,000 | 221,399 | 6,006,409 | 202,945 | 4,920,179 | 203,830 | 5,532,412 | 191,731 | 4,657,976 | 833,551 | 803,312 | 220,503 | 4,203,631 | 220,455 | 928,024 | 220,461 | 928,071 |
| $30,000 under $50,000 | 255,529 | 9,427,274 | 222,500 | 6,672,107 | 235,596 | 8,688,357 | 209,556 | 6,346,500 | 986,327 | 946,607 | 255,025 | 6,617,338 | 254,953 | 1,668,753 | 254,985 | 1,670,054 |
| $50,000 under $100,000 | 94,744 | 6,283,464 | 76,772 | 3,355,571 | 86,213 | 5,718,143 | 72,023 | 3,165,326 | 369,547 | 345,268 | 94,409 | 4,524,243 | 94,357 | 1,544,535 | 94,481 | 1,549,453 |
| $100,000 under $200,000 | 19,593 | 2,579,797 | 15,116 | 1,065,567 | 17,500 | 2,297,429 | 14,181 | 1,007,721 | 74,373 | 67,104 | 19,466 | 1,811,281 | 19,437 | 786,231 | 19,498 | 793,189 |
| $200,000 under $500,000 | 4,619 | 1,299,582 | 3,356 | 341,452 | 3,963 | 1,111,618 | 3,097 | 321,139 | 16,706 | 14,443 | 4,570 | 864,021 | 4,557 | 450,911 | 4,591 | 460,175 |
| $500,000 under $1,000,000 | 654 | 439,858 | 479 | 66,350 | 541 | 365,946 | 432 | 61,109 | 2,344 | 2,006 | 645 | 279,965 | 642 | 166,547 | 651 | 173,030 |
| $1,000,000 or more | 241 | 549,541 | 172 | 30,979 | 182 | 415,889 | 146 | 25,657 | 801 | 659 | 236 | 312,519 | 234 | 205,147 | 239 | 217,935 |
| Returns under $5,000 | 3,830,510 | 8,930,568 | 3,325,147 | 7,670,787 | 626,473 | 1,662,941 | 456,155 | 1,403,604 | 6,228,831 | 5,571,120 | 1,686,362 | 2,166,342 | 1,656,753 | 328,717 | 1,656,925 | 330,436 |
| Returns $5,000 under $10,000 | 3,156,737 | 23,584,294 | 2,897,037 | 20,632,467 | 1,478,728 | 11,468,181 | 1,342,955 | 9,877,617 | 8,017,632 | 7,546,771 | 3,057,975 | 12,417,953 | 3,044,036 | 2,104,319 | 3,044,046 | 2,104,393 |
| Returns $10,000 under $15,000 | 2,309,526 | 28,338,027 | 2,206,239 | 25,950,594 | 1,743,545 | 21,593,909 | 1,683,736 | 20,056,529 | 7,476,771 | 7,271,310 | 2,299,576 | 16,955,922 | 2,297,812 | 3,043,172 | 2,297,825 | 3,043,369 |
| Returns $15,000 or more | 2,413,136 | 60,420,379 | 2,261,804 | 46,856,969 | 2,164,699 | 54,356,763 | 2,055,740 | 43,182,499 | 8,740,849 | 8,512,171 | 2,407,238 | 41,134,320 | 2,406,728 | 10,180,506 | 2,407,055 | 10,223,175 |

Footnotes at end of table.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **SOUTHEAST** | | | | | | | | | | | | | | | | |
| Total | 10,472,059 | 90,547,893 | 9,480,355 | 75,165,408 | 6,044,187 | 71,574,670 | 5,467,930 | 59,400,922 | 27,839,055 | 26,699,631 | 8,061,248 | 52,425,460 | 8,024,908 | 10,963,669 | 8,025,706 | 10,991,278 |
| Under $1,000 | 929,963 | 12,689 | 828,001 | 578,710 | 109,910 | -355,430 | 58,757 | 123,856 | 1,250,662 | 1,180,041 | (*) | (*) | (*) | (*) | 2,471 | 2,441 |
| $1,000 under $2,000 | 804,667 | 1,215,035 | 691,089 | 1,068,857 | 126,781 | 199,086 | 75,996 | 144,508 | 1,211,071 | 1,106,005 | 35,371 | 15,677 | 35,371 | 2,212 | 35,373 | 2,251 |
| $2,000 under $3,000 | 744,633 | 1,865,398 | 638,627 | 1,566,943 | 172,261 | 434,961 | 126,895 | 310,912 | 1,364,399 | 1,240,565 | 422,267 | 202,096 | 420,788 | 28,851 | 420,789 | 28,857 |
| $3,000 under $4,000 | 753,341 | 2,646,077 | 643,420 | 2,189,143 | 274,269 | 969,607 | 213,352 | 730,437 | 1,646,026 | 1,491,888 | 562,487 | 632,496 | 547,627 | 93,093 | 547,633 | 93,135 |
| $4,000 under $5,000 | 831,587 | 3,722,819 | 742,887 | 3,270,283 | 368,338 | 1,658,058 | 313,365 | 1,377,096 | 1,915,671 | 1,809,191 | 725,713 | 1,250,489 | 722,299 | 192,282 | 722,371 | 192,300 |
| $5,000 under $6,000 | 800,704 | 4,401,332 | 724,923 | 3,920,885 | 380,899 | 2,098,930 | 342,873 | 1,828,279 | 2,018,220 | 1,915,830 | 742,447 | 1,823,277 | 738,565 | 289,320 | 738,566 | 289,332 |
| $6,000 under $7,000 | 609,007 | 3,958,034 | 561,172 | 3,511,445 | 345,338 | 2,252,178 | 316,498 | 1,966,283 | 1,664,714 | 1,595,065 | 594,056 | 1,847,380 | 590,909 | 295,776 | 590,913 | 295,854 |
| $7,000 under $8,000 | 627,985 | 4,715,595 | 582,160 | 4,266,445 | 423,100 | 3,182,059 | 399,634 | 2,920,574 | 1,857,946 | 1,804,345 | 615,979 | 2,362,150 | 614,282 | 385,263 | 614,282 | 385,280 |
| $8,000 under $9,000 | 520,266 | 4,414,245 | 484,438 | 4,022,773 | 386,820 | 3,282,806 | 363,378 | 3,023,431 | 1,660,587 | 1,617,597 | 516,313 | 2,291,335 | 514,003 | 375,691 | 514,004 | 375,701 |
| $9,000 under $10,000 | 555,254 | 5,269,997 | 531,692 | 4,846,203 | 456,983 | 4,338,441 | 442,655 | 4,056,407 | 1,811,295 | 1,769,867 | 553,878 | 2,909,014 | 553,208 | 488,429 | 553,211 | 488,461 |
| $10,000 under $11,000 | 452,984 | 4,763,914 | 426,639 | 4,345,436 | 384,930 | 4,053,986 | 366,924 | 3,738,213 | 1,525,274 | 1,484,637 | 452,956 | 2,704,560 | 452,590 | 459,640 | 452,591 | 459,683 |
| $11,000 under $12,000 | 454,661 | 5,231,666 | 432,215 | 4,842,400 | 403,805 | 4,645,311 | 389,190 | 4,364,551 | 1,576,081 | 1,552,447 | 453,636 | 3,004,579 | 452,754 | 515,015 | 452,754 | 515,015 |
| $12,000 under $13,000 | 370,395 | 4,630,167 | 352,226 | 4,277,955 | 330,441 | 4,129,873 | 316,404 | 3,841,000 | 1,258,940 | 1,237,327 | 370,181 | 2,804,604 | 369,314 | 487,618 | 369,342 | 487,680 |
| $13,000 under $14,000 | 326,258 | 4,400,660 | 313,933 | 4,083,100 | 297,021 | 4,006,805 | 285,372 | 3,727,516 | 1,126,809 | 1,107,370 | 325,858 | 2,718,352 | 325,523 | 482,394 | 325,523 | 482,394 |
| $14,000 under $15,000 | 263,867 | 3,820,990 | 249,678 | 3,412,841 | 242,036 | 3,503,440 | 233,835 | 3,194,520 | 904,829 | 883,936 | 262,995 | 2,413,560 | 262,808 | 436,252 | 262,809 | 436,273 |
| $15,000 under $20,000 | 793,606 | 13,584,313 | 748,246 | 12,093,964 | 749,688 | 12,834,376 | 713,629 | 11,591,085 | 2,765,846 | 2,718,017 | 792,971 | 9,100,125 | 791,671 | 1,720,551 | 791,688 | 1,720,855 |
| $20,000 under $25,000 | 289,756 | 6,411,368 | 260,411 | 5,168,839 | 274,383 | 6,068,911 | 252,120 | 5,048,272 | 1,026,332 | 998,066 | 289,413 | 4,533,149 | 289,088 | 927,489 | 289,133 | 927,846 |
| $25,000 under $30,000 | 123,319 | 3,345,146 | 103,451 | 2,315,040 | 114,691 | 3,107,667 | 99,898 | 2,252,465 | 438,194 | 421,130 | 123,183 | 2,460,487 | 122,909 | 544,427 | 122,911 | 544,583 |
| $30,000 under $50,000 | 143,117 | 5,343,490 | 108,522 | 2,962,203 | 131,797 | 4,913,837 | 103,591 | 2,840,514 | 519,390 | 489,625 | 142,951 | 4,032,830 | 142,703 | 1,051,050 | 142,776 | 1,051,855 |
| $50,000 under $100,000 | 61,474 | 4,099,491 | 45,077 | 1,729,114 | 56,753 | 3,787,695 | 42,629 | 1,658,079 | 239,021 | 224,311 | 61,427 | 3,199,378 | 61,349 | 1,128,036 | 61,381 | 1,131,110 |
| $100,000 under $200,000 | 12,360 | 1,616,253 | 9,323 | 528,877 | 11,413 | 1,492,215 | 8,882 | 508,232 | 47,436 | 43,402 | 12,319 | 1,285,762 | 12,302 | 577,875 | 12,334 | 583,072 |
| $200,000 under $500,000 | 2,422 | 677,530 | 1,872 | 135,465 | 2,157 | 601,824 | 1,744 | 128,054 | 8,808 | 7,676 | 2,410 | 527,059 | 2,409 | 287,692 | 2,418 | 294,227 |
| $500,000 under $1,000,000 | 339 | 227,773 | 273 | 21,831 | 292 | 195,715 | 237 | 20,352 | 1,176 | 1,011 | 336 | 175,446 | 335 | 109,005 | 339 | 112,815 |
| $1,000,000 or more | 94 | 173,907 | 80 | 6,656 | 81 | 152,319 | 72 | 6,286 | 328 | 282 | 93 | 131,482 | 93 | 85,684 | 94 | 90,256 |
| Returns under $5,000 | 4,064,191 | 9,462,019 | 3,544,024 | 8,673,936 | 1,051,559 | 2,926,283 | 788,365 | 2,686,808 | 7,387,829 | 6,827,690 | 1,747,846 | 2,100,928 | 1,728,093 | 316,462 | 1,728,637 | 318,985 |
| Returns $5,000 under $10,000 | 3,113,216 | 22,759,203 | 2,884,385 | 20,567,752 | 1,993,140 | 15,154,414 | 1,865,038 | 13,794,974 | 9,012,762 | 8,702,704 | 3,022,673 | 11,233,157 | 3,010,967 | 1,834,478 | 3,010,976 | 1,834,628 |
| Returns $10,000 under $15,000 | 1,868,165 | 22,847,398 | 1,774,691 | 20,961,732 | 1,658,233 | 20,339,414 | 1,591,725 | 18,865,800 | 6,391,933 | 6,265,717 | 1,865,626 | 13,645,657 | 1,862,989 | 2,380,920 | 1,863,019 | 2,381,046 |
| Returns $15,000 or more | 1,426,487 | 35,479,273 | 1,277,255 | 24,961,989 | 1,341,255 | 33,154,559 | 1,222,802 | 24,053,338 | 5,046,531 | 4,903,520 | 1,425,103 | 25,445,718 | 1,422,859 | 6,431,809 | 1,423,074 | 6,456,619 |
| **SOUTHWEST** | | | | | | | | | | | | | | | | |
| Total | 9,021,413 | 79,287,076 | 8,043,530 | 64,302,508 | 5,406,882 | 64,012,644 | 4,779,883 | 51,885,150 | 24,924,402 | 23,893,684 | 6,791,079 | 46,223,996 | 6,712,140 | 9,702,695 | 6,712,976 | 9,733,718 |
| Under $1,000 | 782,054 | -111,383 | 669,298 | 465,102 | 115,569 | -382,812 | 48,733 | 102,998 | 1,149,762 | 1,076,203 | (*) | (*) | (*) | (*) | 2,405 | 3,381 |
| $1,000 under $2,000 | 778,345 | 1,158,875 | 681,885 | 1,012,539 | 137,639 | 210,890 | 96,076 | 155,960 | 1,207,984 | 1,108,828 | 13,969 | 4,505 | 13,912 | 635 | 13,930 | 746 |
| $2,000 under $3,000 | 629,204 | 1,570,911 | 531,446 | 1,297,327 | 176,489 | 441,736 | 122,367 | 293,027 | 1,209,075 | 1,088,778 | 359,800 | 173,142 | 353,278 | 24,262 | 353,279 | 24,264 |
| $3,000 under $4,000 | 762,125 | 2,664,617 | 638,703 | 2,225,348 | 286,850 | 1,012,574 | 223,930 | 789,324 | 1,741,402 | 1,587,742 | 545,053 | 599,621 | 524,688 | 85,748 | 524,692 | 85,777 |
| $4,000 under $5,000 | 622,541 | 2,789,152 | 550,845 | 2,418,076 | 292,434 | 1,312,522 | 251,329 | 1,076,078 | 1,571,480 | 1,459,061 | 521,132 | 855,028 | 508,283 | 129,321 | 508,287 | 129,331 |
| $5,000 under $6,000 | 600,812 | 3,304,905 | 530,679 | 2,864,775 | 333,701 | 1,843,195 | 288,306 | 1,555,279 | 1,574,757 | 1,503,888 | 562,624 | 1,328,493 | 550,051 | 207,746 | 550,055 | 207,768 |
| $6,000 under $7,000 | 540,287 | 3,510,510 | 491,745 | 3,089,272 | 344,723 | 2,239,690 | 305,969 | 1,910,462 | 1,544,826 | 1,489,239 | 516,839 | 1,588,872 | 511,301 | 252,575 | 511,301 | 252,575 |
| $7,000 under $8,000 | 481,191 | 3,606,468 | 440,623 | 3,199,828 | 340,787 | 2,555,692 | 314,558 | 2,295,620 | 1,548,808 | 1,500,828 | 459,834 | 1,687,434 | 454,986 | 270,818 | 455,023 | 270,868 |
| $8,000 under $9,000 | 461,460 | 3,920,062 | 429,381 | 3,540,586 | 346,172 | 2,940,389 | 320,501 | 2,681,652 | 1,478,310 | 1,439,693 | 454,700 | 2,025,014 | 450,262 | 332,903 | 450,266 | 332,935 |
| $9,000 under $10,000 | 378,409 | 3,595,870 | 355,271 | 3,304,675 | 314,204 | 2,988,081 | 295,978 | 2,783,439 | 1,307,528 | 1,279,932 | 375,522 | 1,943,028 | 374,355 | 323,664 | 374,356 | 323,664 |
| $10,000 under $11,000 | 394,252 | 4,132,239 | 369,227 | 3,744,732 | 338,132 | 3,546,573 | 318,100 | 3,252,438 | 1,375,208 | 1,346,736 | 392,029 | 2,321,286 | 391,236 | 391,929 | 391,237 | 391,938 |
| $11,000 under $12,000 | 379,380 | 4,361,245 | 352,303 | 3,948,939 | 337,166 | 3,876,671 | 316,853 | 3,563,973 | 1,336,519 | 1,317,583 | 378,083 | 2,524,940 | 375,637 | 430,018 | 375,644 | 430,108 |
| $12,000 under $13,000 | 347,427 | 4,344,567 | 322,438 | 3,874,841 | 309,124 | 3,868,587 | 292,468 | 3,525,663 | 1,207,056 | 1,179,810 | 347,424 | 2,604,822 | 345,469 | 453,542 | 345,469 | 453,542 |
| $13,000 under $14,000 | 283,946 | 3,826,239 | 268,146 | 3,440,211 | 255,927 | 3,449,401 | 244,020 | 3,144,108 | 996,832 | 978,260 | 283,872 | 2,366,225 | 282,605 | 417,351 | 282,609 | 417,372 |
| $14,000 under $15,000 | 233,655 | 3,380,695 | 218,909 | 3,023,215 | 215,238 | 3,114,431 | 203,663 | 2,816,598 | 824,991 | 812,216 | 233,403 | 2,154,077 | 232,536 | 388,239 | 232,552 | 388,553 |
| $15,000 under $20,000 | 743,439 | 12,739,061 | 690,142 | 11,069,566 | 693,316 | 11,881,912 | 651,381 | 10,499,027 | 2,651,225 | 2,598,936 | 743,293 | 8,581,273 | 741,780 | 1,617,412 | 741,805 | 1,617,695 |
| $20,000 under $25,000 | 290,564 | 6,423,812 | 262,790 | 5,254,882 | 277,808 | 6,144,174 | 255,300 | 5,135,916 | 1,043,187 | 1,024,918 | 290,101 | 4,607,966 | 289,036 | 936,765 | 289,078 | 937,045 |
| $25,000 under $30,000 | 113,462 | 3,078,208 | 94,062 | 2,131,254 | 107,756 | 2,923,757 | 91,903 | 2,083,624 | 406,650 | 393,696 | 112,910 | 2,287,798 | 112,578 | 502,627 | 112,632 | 503,272 |
| $30,000 under $50,000 | 132,806 | 4,939,665 | 98,748 | 2,521,824 | 122,910 | 4,569,938 | 93,930 | 2,411,911 | 494,477 | 468,794 | 132,709 | 3,787,701 | 132,534 | 984,916 | 132,584 | 986,303 |
| $50,000 under $100,000 | 52,919 | 3,511,116 | 37,516 | 1,356,058 | 49,182 | 3,265,659 | 35,728 | 1,310,796 | 205,146 | 193,714 | 52,745 | 2,771,560 | 52,617 | 973,056 | 52,684 | 977,014 |
| $100,000 under $200,000 | 10,463 | 1,364,460 | 7,393 | 379,544 | 9,448 | 1,227,698 | 6,942 | 363,663 | 39,717 | 36,499 | 10,384 | 1,088,196 | 10,359 | 490,581 | 10,430 | 496,078 |
| $200,000 under $500,000 | 2,255 | 638,278 | 1,664 | 113,326 | 1,952 | 549,514 | 1,557 | 108,620 | 7,985 | 7,044 | 2,233 | 492,485 | 2,219 | 270,015 | 2,244 | 277,117 |
| $500,000 under $1,000,000 | 300 | 202,719 | 229 | 17,307 | 262 | 176,493 | 213 | 16,398 | 1,050 | 921 | 292 | 150,659 | 291 | 94,082 | 298 | 97,693 |
| $1,000,000 or more | 117 | 334,785 | 87 | 9,281 | 93 | 255,879 | 78 | 8,576 | 427 | 365 | 116 | 279,538 | 115 | 124,446 | 116 | 128,681 |
| Returns under $5,000 | 3,574,269 | 8,072,172 | 3,072,177 | 7,418,391 | 1,008,981 | 2,594,910 | 742,435 | 2,417,387 | 6,879,703 | 6,320,612 | 1,441,966 | 1,632,630 | 1,402,173 | 240,011 | 1,402,593 | 243,499 |
| Returns $5,000 under $10,000 | 2,462,159 | 17,937,815 | 2,247,699 | 15,999,136 | 1,679,587 | 12,567,047 | 1,525,312 | 11,226,452 | 7,454,229 | 7,213,580 | 2,369,519 | 8,572,841 | 2,340,955 | 1,387,705 | 2,341,001 | 1,387,810 |
| Returns $10,000 under $15,000 | 1,638,660 | 20,044,984 | 1,531,023 | 18,031,938 | 1,455,587 | 17,855,662 | 1,375,104 | 16,302,780 | 5,740,606 | 5,634,605 | 1,634,811 | 11,971,349 | 1,627,483 | 2,081,078 | 1,627,511 | 2,081,513 |
| Returns $15,000 or more | 1,346,325 | 33,232,105 | 1,192,631 | 22,853,042 | 1,262,727 | 30,995,024 | 1,137,032 | 21,938,532 | 4,849,864 | 4,724,887 | 1,344,783 | 24,047,177 | 1,341,529 | 5,993,900 | 1,341,871 | 6,020,896 |

Footnotes at end of table.

Table 5.6—SELECTED ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Income subject to tax | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Salaries and wages | | | | | | | | | |
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Number of returns | Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| WESTERN | | | | | | | | | | | | | | | | |
| Total | 12,443,414 | 122,031,893 | 11,197,869 | 101,919,286 | 6,904,012 | 93,655,981 | 6,215,063 | 78,046,995 | 33,347,332 | 31,926,600 | 9,780,278 | 70,168,816 | 9,700,122 | 14,557,081 | 9,701,011 | 14,603,811 |
| Under $1,000 | 965,122 | -215,818 | 844,009 | 622,639 | 139,381 | -463,944 | 83,812 | 195,033 | 1,409,979 | 1,335,323 | (*) | (*) | (*) | (*) | 2,391 | 2,165 |
| $1,000 under $2,000 | 963,957 | 1,449,897 | 878,128 | 1,315,962 | 113,104 | 177,519 | 82,205 | 145,649 | 1,406,359 | 1,312,804 | 20,755 | 8,385 | 20,755 | 1,181 | 20,759 | 1,202 |
| $2,000 under $3,000 | 814,065 | 2,031,825 | 707,369 | 1,729,730 | 154,852 | 390,573 | 125,145 | 321,684 | 1,351,550 | 1,226,813 | 534,567 | 245,822 | 522,713 | 34,787 | 522,715 | 34,885 |
| $3,000 under $4,000 | 742,939 | 2,614,299 | 611,983 | 2,100,991 | 223,874 | 784,227 | 169,988 | 578,880 | 1,462,651 | 1,318,090 | 553,193 | 672,021 | 544,110 | 97,730 | 544,114 | 97,775 |
| $4,000 under $5,000 | 800,602 | 3,603,472 | 676,252 | 2,952,501 | 274,437 | 1,236,618 | 214,678 | 918,054 | 1,736,305 | 1,587,793 | 691,564 | 1,239,856 | 676,595 | 188,642 | 676,598 | 188,708 |
| $5,000 under $6,000 | 683,343 | 3,747,703 | 586,490 | 3,091,852 | 301,250 | 1,651,819 | 252,082 | 1,300,536 | 1,717,715 | 1,569,623 | 616,058 | 1,454,958 | 605,184 | 228,576 | 605,188 | 228,676 |
| $6,000 under $7,000 | 669,643 | 4,363,390 | 600,305 | 3,811,814 | 338,363 | 2,199,892 | 288,533 | 1,814,168 | 1,720,661 | 1,609,869 | 629,908 | 1,999,137 | 624,942 | 324,512 | 624,942 | 324,512 |
| $7,000 under $8,000 | 693,852 | 5,194,595 | 640,952 | 4,698,411 | 370,481 | 2,777,806 | 347,711 | 2,528,959 | 1,878,278 | 1,811,612 | 664,577 | 2,519,894 | 656,713 | 417,659 | 656,713 | 417,659 |
| $8,000 under $9,000 | 622,929 | 5,290,215 | 576,393 | 4,722,973 | 379,960 | 3,234,887 | 351,901 | 2,814,869 | 1,778,237 | 1,704,413 | 602,567 | 2,747,434 | 599,982 | 465,280 | 599,983 | 465,295 |
| $9,000 under $10,000 | 596,255 | 5,654,682 | 566,069 | 5,240,611 | 410,980 | 3,907,750 | 386,289 | 3,569,670 | 1,864,669 | 1,823,847 | 589,314 | 2,968,634 | 582,905 | 503,357 | 582,937 | 503,409 |
| $10,000 under $11,000 | 585,669 | 6,141,196 | 541,911 | 5,487,131 | 413,464 | 4,330,977 | 382,899 | 3,855,478 | 1,821,970 | 1,760,036 | 581,037 | 3,397,142 | 578,530 | 587,701 | 578,533 | 587,718 |
| $11,000 under $12,000 | 536,125 | 6,161,261 | 505,871 | 5,638,393 | 411,123 | 4,726,986 | 388,335 | 4,328,905 | 1,742,835 | 1,699,436 | 533,672 | 3,437,352 | 532,792 | 602,507 | 532,797 | 602,551 |
| $12,000 under $13,000 | 487,827 | 6,092,163 | 462,773 | 5,568,544 | 394,796 | 4,932,422 | 379,058 | 4,536,750 | 1,654,026 | 1,617,902 | 485,536 | 3,454,574 | 483,144 | 608,934 | 483,152 | 608,985 |
| $13,000 under $14,000 | 452,592 | 6,101,472 | 427,941 | 5,569,193 | 382,476 | 5,158,938 | 364,495 | 4,739,517 | 1,588,524 | 1,559,909 | 451,933 | 3,545,042 | 450,686 | 632,051 | 450,718 | 632,174 |
| $14,000 under $15,000 | 376,922 | 5,456,004 | 360,358 | 5,038,777 | 333,758 | 4,831,611 | 322,734 | 4,524,151 | 1,313,048 | 1,294,968 | 375,171 | 3,237,981 | 374,869 | 583,634 | 374,869 | 583,634 |
| $15,000 under $20,000 | 1,328,107 | 22,786,706 | 1,244,110 | 20,529,967 | 1,209,834 | 20,804,147 | 1,149,605 | 19,084,279 | 4,746,795 | 4,660,141 | 1,327,211 | 14,406,258 | 1,324,976 | 2,713,589 | 1,325,023 | 2,714,178 |
| $20,000 under $25,000 | 562,396 | 12,468,412 | 516,897 | 10,639,643 | 529,380 | 11,735,884 | 494,319 | 10,189,604 | 2,034,104 | 1,992,382 | 561,545 | 8,421,246 | 560,734 | 1,707,389 | 560,740 | 1,707,590 |
| $25,000 under $30,000 | 242,744 | 6,603,244 | 211,694 | 5,152,651 | 229,740 | 6,246,357 | 203,784 | 4,997,336 | 904,670 | 885,611 | 242,412 | 4,577,580 | 241,977 | 997,191 | 242,003 | 997,426 |
| $30,000 under $50,000 | 227,233 | 8,419,670 | 175,000 | 4,960,422 | 210,380 | 7,778,585 | 168,384 | 4,761,331 | 865,147 | 830,251 | 226,632 | 5,993,738 | 226,293 | 1,515,116 | 226,337 | 1,518,865 |
| $50,000 under $100,000 | 74,329 | 4,868,698 | 51,239 | 2,125,064 | 67,563 | 4,418,569 | 47,921 | 1,998,907 | 287,242 | 269,464 | 74,033 | 3,551,304 | 73,676 | 1,203,932 | 73,825 | 1,210,373 |
| $100,000 under $200,000 | 13,311 | 1,736,212 | 9,574 | 611,975 | 11,867 | 1,546,172 | 8,893 | 571,251 | 50,214 | 45,429 | 13,217 | 1,268,440 | 13,179 | 558,146 | 13,247 | 566,613 |
| $200,000 under $500,000 | 2,847 | 803,703 | 2,081 | 198,202 | 2,443 | 687,254 | 1,883 | 179,456 | 10,190 | 8,976 | 2,802 | 565,489 | 2,795 | 301,602 | 2,828 | 310,784 |
| $500,000 under $1,000,000 | 424 | 286,827 | 320 | 60,512 | 356 | 240,320 | 281 | 51,134 | 1,535 | 1,363 | 416 | 195,617 | 414 | 117,091 | 419 | 122,051 |
| $1,000,000 or more | 181 | 372,066 | 150 | 51,328 | 150 | 320,612 | 128 | 41,394 | 628 | 545 | 178 | 260,617 | 178 | 166,430 | 180 | 176,587 |
| Returns under $5,000 | 4,286,685 | 9,483,675 | 3,717,741 | 8,721,823 | 905,648 | 2,124,993 | 675,828 | 2,159,301 | 7,366,844 | 6,780,823 | 1,802,059 | 2,166,378 | 1,766,153 | 322,383 | 1,766,577 | 324,734 |
| Returns $5,000 under $10,000 | 3,266,022 | 24,250,585 | 2,970,209 | 21,565,662 | 1,801,034 | 13,772,154 | 1,626,516 | 12,028,202 | 8,959,560 | 8,519,364 | 3,102,424 | 11,690,057 | 3,069,726 | 1,939,385 | 3,069,763 | 1,939,551 |
| Returns $10,000 under $15,000 | 2,439,135 | 29,952,095 | 2,298,854 | 27,302,038 | 1,935,617 | 23,980,935 | 1,837,521 | 21,984,800 | 8,120,403 | 7,932,251 | 2,427,349 | 17,072,091 | 2,420,021 | 3,014,827 | 2,420,069 | 3,015,061 |
| Returns $15,000 or more | 2,451,572 | 58,345,538 | 2,211,065 | 44,329,763 | 2,261,713 | 53,777,900 | 2,075,198 | 41,874,692 | 8,900,525 | 8,694,162 | 2,448,446 | 39,240,289 | 2,444,222 | 9,280,487 | 2,444,602 | 9,324,465 |
| OTHER AREAS[3] | | | | | | | | | | | | | | | | |
| Total | 442,533 | 3,157,480 | 377,055 | 2,760,543 | 200,799 | 2,028,981 | 176,077 | 1,817,670 | 1,112,705 | 1,083,949 | 329,120 | 1,818,628 | 317,463 | 310,515 | 317,470 | 311,623 |
| Under $1,000 | 45,741 | 7,309 | 13,048 | 11,182 | 12,472 | 332 | (*) | (*) | 109,992 | 104,165 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 40,592 | 61,073 | 39,721 | 60,952 | 27,129 | 78,960 | 23,434 | 69,218 | 51,562 | 49,629 | 20,516 | 8,225 | 20,516 | 1,177 | 20,516 | 1,177 |
| $2,000 under $3,000 | 28,692 | 70,315 | 24,999 | 61,633 | | | | | 50,907 | 45,367 | | | | | | |
| $3,000 under $4,000 | 63,152 | 224,767 | 53,920 | 196,053 | 15,698 | 71,097 | 15,698 | 70,921 | 112,297 | 106,757 | 55,680 | 70,304 | 53,832 | 10,105 | 53,832 | 10,105 |
| $4,000 under $5,000 | 53,009 | 231,168 | 51,276 | 220,678 | | | | | 110,505 | 110,505 | 45,537 | 93,033 | 45,537 | 13,959 | 45,537 | 13,959 |
| $5,000 under $6,000 | 29,849 | 166,667 | 25,869 | 145,591 | 14,215 | 79,207 | (*) | (*) | 79,006 | 77,160 | 29,583 | 73,284 | 29,583 | 11,535 | 29,583 | 11,535 |
| $6,000 under $7,000 | 28,994 | 187,222 | 27,261 | 176,386 | 19,634 | 125,861 | 19,634 | 126,344 | 105,575 | 103,842 | 27,148 | 80,985 | 23,568 | 9,496 | 23,568 | 9,496 |
| $7,000 under $8,000 | 49,348 | 386,112 | 47,616 | 364,167 | 31,772 | 247,985 | 30,040 | 234,778 | 106,030 | 102,566 | 49,348 | 212,204 | 47,616 | 34,718 | 47,616 | 34,718 |
| $8,000 under $9,000 | | | | | | | | | 35,149 | 35,149 | | | | | | |
| $9,000 under $10,000 | 13,696 | 129,165 | (*) | (*) | 11,344 | 106,713 | (*) | (*) | 38,775 | 38,609 | 11,850 | 65,561 | 10,117 | 9,183 | 10,117 | 9,183 |
| $10,000 under $11,000 | 10,917 | 113,582 | 9,014 | 95,581 | 8,508 | 88,179 | 7,640 | 81,462 | 37,869 | 37,869 | 10,917 | 67,374 | 10,917 | 10,091 | 10,917 | 10,091 |
| $11,000 under $12,000 | 12,591 | 144,712 | 10,688 | 126,629 | 9,910 | 113,976 | 9,041 | 108,078 | 44,147 | 44,147 | 12,590 | 88,645 | 12,590 | 15,486 | 12,590 | 15,486 |
| $12,000 under $13,000 | 13,206 | 165,752 | 13,040 | 165,950 | 9,930 | 124,246 | 9,764 | 125,479 | 37,356 | 37,356 | 13,206 | 110,728 | 13,206 | 20,178 | 13,206 | 20,178 |
| $13,000 under $14,000 | 8,414 | 117,246 | 8,254 | 113,920 | 6,746 | 94,621 | 6,586 | 91,351 | 14,452 | 14,452 | 8,414 | 75,625 | 7,546 | 12,609 | 7,546 | 12,609 |
| $14,000 under $15,000 | | | | | | | | | 16,744 | 16,744 | | | | | | |
| $15,000 under $20,000 | 21,316 | 359,133 | 19,016 | 314,678 | 13,708 | 234,873 | 13,082 | 221,834 | 69,596 | 68,382 | 21,316 | 245,931 | 21,231 | 43,209 | 21,231 | 43,209 |
| $20,000 under $25,000 | 9,961 | 219,288 | 8,895 | 182,770 | 8,790 | 193,118 | 8,097 | 166,112 | 40,542 | 39,318 | 9,961 | 163,160 | 9,428 | 25,310 | 9,428 | 25,310 |
| $25,000 under $30,000 | 4,327 | 118,401 | 4,040 | 103,561 | 3,569 | 97,524 | 3,549 | 90,607 | 16,141 | 16,140 | 4,327 | 92,860 | 3,529 | 14,538 | 3,529 | 14,540 |
| $30,000 under $50,000 | 6,562 | 252,637 | 6,169 | 216,549 | 5,525 | 217,022 | 5,132 | 192,603 | 27,758 | 27,738 | 6,562 | 207,054 | 6,212 | 37,702 | 6,212 | 37,757 |
| $50,000 under $100,000 | 1,719 | 112,003 | 1,363 | 62,332 | 1,495 | 94,854 | 1,269 | 57,334 | 6,608 | 6,445 | 1,718 | 95,100 | 1,599 | 16,530 | 1,602 | 16,950 |
| $100,000 under $200,000 | 359 | 47,020 | 288 | 20,629 | 287 | 37,793 | 248 | 18,066 | 1,367 | 1,301 | 359 | 39,219 | 354 | 12,139 | 354 | 12,359 |
| $200,000 under $500,000 | 77 | 20,586 | 55 | 7,812 | 60 | 16,220 | 46 | 6,825 | 283 | 267 | 77 | 17,246 | 72 | 5,922 | 74 | 6,099 |
| $500,000 under $1,000,000 | 8 | 5,555 | 3 | 119 | 5 | 3,447 | 2 | 104 | 36 | 35 | 8 | 4,440 | 7 | 2,289 | 8 | 2,442 |
| $1,000,000 or more | 3 | 17,768 | 3 | 244 | 2 | 2,953 | 2 | 19 | 8 | 6 | 3 | 7,650 | 3 | 4,336 | 3 | 4,406 |
| Returns under $5,000 | 231,186 | 594,632 | 182,964 | 550,498 | 55,299 | 150,389 | 41,039 | 143,745 | 435,263 | 416,423 | 121,733 | 171,563 | 119,885 | 25,242 | 119,886 | 25,253 |
| Returns $5,000 under $10,000 | 121,887 | 869,166 | 113,263 | 799,271 | 76,965 | 559,765 | 70,580 | 514,052 | 364,535 | 357,326 | 117,929 | 432,034 | 110,884 | 64,932 | 110,884 | 64,932 |
| Returns $10,000 under $15,000 | 45,128 | 541,290 | 40,996 | 502,079 | 35,094 | 421,021 | 33,031 | 406,371 | 150,568 | 150,568 | 45,127 | 342,371 | 44,259 | 58,365 | 44,259 | 58,365 |
| Returns $15,000 or more | 44,332 | 1,152,392 | 39,832 | 908,694 | 33,441 | 897,805 | 31,427 | 753,505 | 162,339 | 159,632 | 44,331 | 872,660 | 42,435 | 161,976 | 42,441 | 163,072 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

1 Returns filed from Army Post Office and Fleet Post Office addresses.

2 Returns filed from Panama Canal Zone, Virgin Islands or abroad.

3 Puerto Rico; APO/FPO; and "other."

NOTE: Amount detail may not add to total because of rounding.

Section 6

# Explanation of Classifications and Terms

## Classifications

### Marital Status

The five marital classifications were:

(1) Joint returns of husbands and wives,
(2) Separate returns of husbands and wives,
(3) Returns of heads of households,
(4) Returns of surviving spouses, and
(5) Returns of single persons not heads of households or surviving spouses.

Marital status was usually determined as of the last day of the tax year. If one spouse died during the tax year, the other was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, he was considered to be unmarried for the entire year. Each of the above classifications is described under a separate heading.

### Regions and States

State classifications were based on the taxpayer's address shown on the preprinted address label or by the taxpayer on the return. The Office of International Operations in the Internal Revenue Service had charge of returns with addresses outside the 50 States and the District of Columbia. These included returns from the Virgin Islands, Panama Canal Zone, and returns with foreign addresses, all of which are shown in the State statistics under "Other." Qualifying returns filed by bona fide residents of Puerto Rico, also processed by the Office of International Operations, are shown separately in the State data. Many service personnel stationed abroad filed their returns in New York, California, or Washington, where their Army Post Office (APO) or Fleet Post Office (FPO) was located.

Prior to 1970, State classifications were based on the district code given each return in the Internal Revenue Service district or regional service center in which it was filed. Therefore State statistics for 1970–1972 are not altogether comparable with previous years.

Each of the seven Internal Revenue Service Regions was composed of a group of districts, as shown by the map in section 5, and each region had either one or two service centers in which returns filed with the service center or through the district offices were processed. (See section 5 for data on and a description of the Standard Federal Regions.)

National totals in the State and regional tables differ slightly from those presented elsewhere because of difference in computing the National and district sampling weights to derive the statistics. (See also section 7—Sources of the Data, Description of the Sample, and Limitations of the Data.) Other limitations can be found in section 5—State and Regional Data.

### Returns with Standard Deduction or with Itemized Deductions

This classification of returns was basically determined by the presence or absence of nonbusiness itemized deductions.

Returns with itemized deductions were those returns which had positive adjusted gross income against which the taxpayer claimed itemized nonbusiness deductions in computing his taxable income. A relatively few returns which showed no deductions were classified as itemized deduction returns. This was because when married persons filed separate returns and all of their itemized deductions were claimed on one of the returns, the other spouse was required to file the same type of return even though no deductions were claimed.

Standard deduction returns comprised the following:

(1) Returns with adjusted gross income under $10,000 on which the income tax was determined from the optional tax table, and

(2) Returns with adjusted gross income of $10,000 or more and without itemized deductions (except as indicated above).

### Size of Adjusted Gross Income

The amount of adjusted gross income reported by the taxpayer on his return was the basis for classifying data by size of adjusted gross income. Returns with deficit and those on which income and loss were equal were classified as having "No adjusted gross income" and appear as a separate class.

### Tax Rate Classes

Tax rates were used to classify data for some of the tables included in section 3. Typically, the tax on income subject to tax was computed using various rates which applied to separate segments of income. Thus, associated with each tax rate applicable to a given return, was a segment of income and the tax generated on that segment of income. Such totals for each tax rate are presented in table 3.4. In table 3.5, the highest or marginal rate applicable is used to group returns.

See also the illustrations and text in section 3—Tax Computation and Tax Rates.

### Tax Rate Schedules

The four tax rate schedules designed for individual income taxpayers were for:

(1) Joint returns and returns of surviving spouse,

(2) Separate returns of husbands and wives,
(3) Returns of heads of household,
(4) Returns of single persons not head of household or surviving spouse.

Reproductions of these schedules can be found in section 9—Forms and Instructions.

### Taxable and Nontaxable Returns

Taxability or nontaxability was determined by the presence or absence of income tax after credits or additional tax for tax preferences ("minimum tax"). Many returns showed a liability for self-employment tax, tax from recomputing prior-year investment credit, or social security taxes on tip income; however, these taxes were disregarded for purpose of this classification.

### Taxpayers Age 65 or Over

The presence of the additional exemption allowed taxpayers age 65 or over was used as the basis of this classification. In the case of joint returns of husbands and wives; some had only one additional exemption for age 65 or over while others had two additional exemptions for age, indicating that both husband and wife were 65 or more. Whether one or two exemptions were claimed, the return was considered a return of a taxpayer age 65 or over.

### Type of Tax Computation

Line 18, page 1 of Form 1040; Schedules D and G; and Form 4726 were used as bases for classifying income tax returns according to the method of tax computation used:

The four methods of tax computation used for the statistics were:

(1) Regular tax computation,
(2) Alternative tax computation,
(3) Income averaging (actually a method of computing income subject to tax rather than tax), and
(4) Maximum tax on earned income computation.

Each is described under separate heading in the Explanation of Terms below.

## Terms

Explanations of terms are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code, or related regulations, procedures, or policies. Code sections cited were those in effect for 1972.

### Accelerated Depreciation on Personal Property Subject to a Net Lease

See "Tax preferences."

### Accelerated Depreciation on Real Property

See "Tax preferences."

### Additional Tax for Tax Preferences

In order to mitigate the effect of certain tax advantages, the Tax Reform Act of 1969 imposed a tax on "tax preferences" (described under separate heading). In general, the tax was equal to 10 percent of tax preferences in excess of $30,000 ($15,000 each for married persons filing separately). However, as described in section 3, various deductions and adjustments could be made in the tax computation which reduced the effective tax on preferences.

### Adjusted Gross Income

This amount was the result of reducing gross income from all sources subject to tax by adjustments such as the following:

(1) Ordinary and necessary expenses of operating a trade or business,
(2) Employee business and moving expenses,
(3) Expense deductions attributable to rents and royalties,
(4) Expenses of outside salesmen attributable to earning a salary, commission, or other compensation,
(5) Depreciation and depletion allowed life tenants and income beneficiaries of property held in trust,
(6) Exclusion of allowable sick pay if the sick pay was included in gross salary,
(7) Deductible losses from sales of capital assets and other property,
(8) Deductible half of the excess of net long-term capital gain over net short-term capital loss,
(9) Business net operating loss carryover, and
(10) Contributions to a retirement fund by the self-employed.

A deficit adjusted gross income occurred when the allowable deductions or losses exceeded gross income.

### Alimony

This amount was reported on the tax return under "miscellaneous income" for payments received as alimony or separate maintenance.

### Alternative Computation of Tax

In computing income tax before credits, graduated tax rates ranging from 14 to 70 percent were generally applied to taxable income. However, alternative tax computations could profitably be elected by taxpayers with large amounts of taxable income which included long-term capital gain. The effect of these elections was to impose a maximum rate of 50 to no more than 70 percent on the long-term capital gain.

In computing the amount of long-term capital gain includible in adjusted gross income, the net short-term gain or loss was combined with the net long-term gain or loss. Only 50 percent of any resultant long-term gain was included in adjusted gross income. If the alternative tax computation were elected, the first $25,000 (or the first $12,500, if married filing separately) of such included gain was taxed at a rate of 50 percent. The tax on the amount above $25,000 (or above $12,500) was the excess of the regular tax on total taxable income over the regular tax on total taxable income reduced by the amount of the long-term capital gain in excess of $25,000 (or in excess of $12,500).

With respect to long-term capital gain in excess of $25,000 (or in excess of $12,500) arising from binding contracts

entered into on or before October 10, 1969, the 50 percent rate applied, but the higher alternative rates applied to any other gain.

In general, income tax before credits on returns with the alternative tax was the capital gains tax plus the regular tax assessed on the balance of taxable income. However, for taxpayers electing the maximum tax computation, the calculation was more intricate. See "Maximum Tax on Earned Income."

The alternative tax thus computed was the entire amount of a taxpayer's income tax before credits whenever the gain in adjusted gross income exceeded taxable income. In that event, the gain rather than taxable income was tabulated as income subject to tax. Otherwise, income subject to tax was synonymous with taxable income, and income tax before credits was the sum of the alternative tax and the regular tax computed on the balance of taxable income.

Since the alternative tax was computed at no less than 50 percent, the computation was only profitable to taxpayers whose taxable income was large enough to be taxed at rates higher than 50 percent under the regular tax computation method. This meant that taxable income had to exceed $26,000 for married taxpayers filing separately, $38,000 for single persons and heads of households, and $52,000 for married persons filing jointly.

Taxpayers electing the alternative tax computation could not also elect the income averaging computation.

### Amortization of Certified Pollution Control Facilities

See "Tax preferences."

### Amortization of Railroad Rolling Stock

See "Tax preferences."

### Balance Due After Remittance

This amount was the difference between "Tax due at time of filing" and the remittance tendered by the taxpayer with his return. It included the amount of tax due for those taxpayers electing to have their tax computed by the Internal Revenue Service.

### Business or Profession Net Profit or Net Loss

This source was reported by individuals who were proprietors of a business or self-employed members of a profession. When there were two or more proprietorships operated by the taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all business activities. The proprietor was required to exclude investment income from business profits and to include them instead with the various types of investment income for which separate provision was made on the individual income tax return.

Business costs and expenses were deductible from gross receipts or gross sales in arriving at net profit or loss. Compensation of the proprietor was taxable income and therefore not allowed as a business deduction in computing net profit. The carryover of a prior-year net operating loss was not considered a business expense but was offset instead against "other income" on the proprietor's income tax return.

Information on business receipts and expenditures can be found in *Statistics of Income—Business Income Tax Returns.*

### Capital Assets

See "Sales of Capital Assets."

### Capital Gain Distributions Received

These distributions included the following:

(1) Long-term capital gains credited or distributed to individual taxpayers by regulated investment companies or mutual funds. Gains credited but not distributed were reported as income but the taxpayer was also credited with the amount of tax paid on the gains by the regulated investment company or mutual fund;

(2) Long-term capital gains distributed by real estate investment trusts.

These distributions included both those reported on schedule D and those reported on line 41, page 2 of Form 1040. See also "Sales of Capital Assets."

### Capital Gains

"See "Tax preferences" and "Sales of Capital Assets."

### Capital Gains and Losses

See "Sales of capital assets."

### Capital Loss Carryover

See "Sales of capital assets."

### Casualty and Theft Losses

Personal casualty and theft losses not compensated by insurance were deductible from adjusted gross income to the extent that the loss for each casualty or theft exceeded $100. A casualty was defined as complete or partial destruction of property resulting from an identifiable event of a sudden, unexpected, or unusual nature.

### Child and Dependent Care Expenses

The Revenue Act of 1971 substantially liberalized the itemized deduction relating to child and dependent care expenses. For 1972, certain taxpayers could deduct up to $400 a month for employment-related household services, child care, disabled dependent care, or incapacitated husband or wife care expenditures. The deduction for each month was computed separately, based on the circumstances existing during the month. Prior to 1972, the maximum allowable deduction for the year was $600 for one dependent and $900 for two or more dependents.

Only employment-related expenses qualified for deduction. Expenses for the care of dependent children under the age of 15, if performed outside the taxpayer's household, were limited for each month to $200 a month for one child, $300 a month for two children, and $400 a month for three or more children. The deduction was available in full if the taxpayer's adjusted gross income did not exceed $18,000. For those with incomes above $18,000, the deduction was reduced by 50 cents for each dollar of income above $18,000.

## Contributions

Contributions deductible from adjusted gross income were gifts to organizations created in the United States or its possessions, or under its laws, and operated for religious, charitable, scientific, literary, or educational purposes exclusively, or for the prevention of cruelty to children or animals, and gifts to veterans' organizations or to governmental agencies which used the gifts for public purposes. Individuals who were members of a partnership also included their pro rata share of partnership contributions.

In general, a deduction was allowed for all contributions up to 50 percent of adjusted gross income with the exception of contributions to private nonoperating foundations which were subject to a 20 percent limitation. However, contributions of certain capital gain property which appreciated in value were still subject to a 30 percent limitation unless the taxpayer elected to take the unrealized appreciation into account for tax purposes. Contributions exceeding the 50 (or 30 percent) limitation could be carried over to be deducted in the next 5 years.

Prior to 1970, in certain cases, an individual could contribute an unlimited amount. In order to qualify, contributions plus income tax in the taxable year and in 8 out of 10 preceding taxable years must have exceeded 90 percent of taxable income (computed without regard to certain deductions, including those for contributions and exemptions). The unlimited charitable deductions was to be phased down to the 50 percent limitation over a 5-year period. For tax years beginning in 1970, the charitable deduction could not reduce a taxpayer's taxable income to less than 20 percent of his adjusted gross income. This percentage was to be increased ratably by 6 percentage points a year for the years 1971 through 1974, until the limit on the deduction reached the general 50-percent limit for 1975 and thereafter.

## Credit for Contributions to Candidates for Public Office

See "Political contributions."

## Credit for Tax on Gasoline, Fuel, and Oil

This credit toward payment of tax was allowed for Federal taxes paid on:

(1) gasoline used—

(a) on a farm for farming purposes,

(b) in a boat,

(c) in vehicles while used in furnishing certain public passenger land transportation.

(2) lubricating oil used other than in a highway motor vehicle.

(3) special fuels, used for example on a farm for farming purposes.

## Credit on 1973 Tax

This credit was the part of the overpayment on 1972 tax which the taxpayer specifically requested be credited to his estimated tax for 1973.

## Dependents with Unearned Income

Prior to the enactment of the Revenue Act of 1971, the standard and personal exemption deductions were available to a taxpayer regardless of the source of his income. The Act provided that in the case of certain taxpayers who were dependents, the low-income allowance could not exceed "earned income" (wages, salaries, professional fees) and that the percentage standard deduction would be computed only with reference to the taxpayer's adjusted gross income that was attributable to earned income. The limitation applied if the taxpayer was the dependent of another taxpayer for the year, whether or not he was, in fact, claimed as a dependent by the other taxpayer. Since the standard deduction could be computed only with regard to earned income, such dependents could not use the optional tax tables to compute their tax inasmuch as the standard deduction was built into those tables.

## Depletion

See "Tax preferences."

## Dividend Exclusion

A taxpayer could exclude up to $100 of eligible dividends from adjusted gross income. On joint returns, the maximum exclusion was $200 if both husband and wife received eligible dividends, each excluding up to $100 against his respective dividend income. For a further explanation of eligible dividends see "Domestic and foreign dividends received."

## Dividends in Adjusted Gross Income

Total domestic and foreign dividends less the dividend exclusion equalled dividends in adjusted gross income.

For further explanations see "Domestic and foreign dividends received" and "Dividend exclusion."

## Domestic and Foreign Dividends Received

Domestic and foreign dividends received included—

(1) Dividends eligible for exclusion consisting of dividends from domestic corporations received directly, or indirectly as a beneficiary of income from estates or trusts, or as included in a partner's share of partnership profits.

(2) Dividends not eligible for exclusion consisting of dividends from—

(a) foreign corporations, China Trade Act corporations, tax-exempt farmers' cooperatives, real estate investment trusts, and

(b) corporations doing business in possessions of the United States, if 80 percent or more of their gross income was derived from U.S. possessions and 50 percent or more from the active conduct of a business in U.S. possessions.

Domestic and foreign dividends did not include capital gain distributions from regulated investment companies and real estate investment trusts or nontaxable distributions of stock or stock rights, returns of capital, or liquidation distributions. Also excluded were so-called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions, and patronage dividends declared by farmers' cooperatives and other tax-exempt organizations.

## Earned Net Income

See "Maximum tax on earned income."

### Earned Taxable Income

See "Maximum tax on earned income."

### Employee Business Expenses

An employee was allowed a deduction in arriving at adjusted gross income for business expenses incurred in connection with his employment. This deduction was reported as an "adjustment" to income on the tax return and should be distinguished from the "employee business expense deduction," an itemized deduction from adjusted gross income. Expenses which qualified for the adjustment included:

(1) cost of travel, meals, and lodging while away from home in the performance of service as an employee,

(2) any other expenses to the extent covered by a reimbursement or expense allowance arrangement with the employer,

(3) business transportation costs, other than commuting, and

(4) outside salesman's expenses of soliciting business for his employer.

If the employee accounted for his deductible expenses to his employer, he was not required to report the reimbursement in income, except for any amount of reimbursement in excess of expenses. Likewise, he was not required to show the expenses on the tax return except those expenses in excess of the reimbursement.

Certain expenses of employee, such as work clothes, union dues, and employment agency fees, were not deductible in the computation of adjusted gross income, but were deductible as itemized deductions in the computation of taxable income. These expenses were included in "miscellaneous itemized deductions."

### Estates and Trusts Net Income or Loss

This was the beneficiaries' share of fiduciary income (with the exception of the items described below which were reported separately) from any estate or trust. Income from estates and trusts included amounts required to be distributed and amounts credited to a beneficiary's account from current year fiduciary income, whether or not actually received by him. It also included his share of any accumulation distribution made by the fiduciary of a complex trust which distributed income accumulated in prior tax years. The beneficiary's share of these distributions was reduced by his share of depletion and depreciation before reporting the net amount as part of adjusted gross income.

The taxpayer excluded from estate or trust income his share of dividends, and gains or losses from sales of capital assets and other property. Such income (which comprised the largest portion of income from an estate or trust) was reported on the tax return on the separate lines provided for this purpose. A loss from an estate or trust was allocated to the beneficiary only upon termination of an estate or trust which had a net operating loss carryover or a capital loss carryover, or for its last tax year had deductions (other than for exemptions and charitable contributions) in excess of gross income.

Additional information on estate and trust income can be found in *Statistics of Income—1970, Fiduciary Income Tax Returns.*

### Estimated Tax Payments

See "Payments on 1972 declaration of estimated income tax."

### Excess Investment Interest

See "Interest paid."

### Excess Social Security Taxes Withheld

For 1972, if the total of social security (FICA) tax withheld was greater than $468.00 because an employee worked for more than one employer, the excess could be taken as a credit toward payment of the employee's income tax. In the case of a joint return, the credit was computed separately for each taxpayer.

### Exempt Income Earned Abroad

A U.S. citizen who was a bona fide resident of a foreign country was allowed to exclude all or a portion of his earned income received while living abroad in computing his tax liability. For the first 3 years of his residence abroad he was allowed to exclude a maximum of $20,000 per year from his taxable income. After 3 years the maximum excluded amount was generally increased to $25,000 per year. If the taxpayer had lived in a foreign country for the entire tax year, he could use the entire exclusion amount; otherwise, he determined the amount on a prorated basis.

Earned income was defined as wages, salaries, professional fees, and other compensation for personal services actually rendered. It did not include dividends, capital gains, or interest. Earned income paid to U.S. citizens by the United States Government was not exempt nor were pensions or annuities exempt if attributable to employer contributions made after December 31, 1962, for services rendered outside the United States after that date.

Exempt income earned abroad was reported on Form 2555 but was not entered on Form 1040, because it was not included in adjusted gross income. Persons with no other income were required to complete just the name, address, social security number and signature sections of Form 1040; these returns were included only in tables on exempt income earned abroad; they are not part of the "all returns" count in any other table.

To qualify for the residence exemption, a person was required to have been a resident of a foreign country for an entire tax year. If a taxpayer was a resident of the country for only a part of the tax year, his income earned abroad during that year was eligible for exclusion if he remained a resident for the next full tax year. If he filed a current-year return for the year in which he took up residence abroad, all of his income earned during the year was initially subject to tax, and to take advantage of the exclusion he had to file an amended return after he became eligible for the exclusion. (Amended returns were not included in the Statistics of Income sample.) As an alternative, he could apply for a special extension for filing his return until he qualified for the exemption.

U.S. citizens living abroad but who were not bona fide residents of a foreign country could also be eligible for excluding all or a portion of their earned income. However, these persons did not become eligible until they had been

present in a foreign country or countries for 17 out of 18 consecutive months. At that point, the same rules applied to them as applied to bona fide foreign residents (except that the maximum excluded amount did not increase above $20,000 after 3 years). For the purpose of this provision, the term "foreign country" meant territory under the sovereignty of a government other than that of the United States.

## Exemptions

In the computation of taxable income, a $750 deduction was allowed for each exemption claimed. Prior to 1970, the deduction was $600, while for 1970 it was $625 and for 1971, $675.

An exemption was allowed for each taxpayer shown on a return (on joint returns husband and wife were each regarded as a taxpayer). If either husband or wife filed a separate return, the other spouse's exemption could be claimed on that return only if the spouse did not file a return, had no gross income, and was not the dependent of another taxpayer.

Additional exemptions were allowed for the taxpayer or spouse who indicated either or both of the following conditions:

(1) age 65 or over,
(2) blind.

Exemptions were also allowed for qualified dependents who had less than $750 gross income ($750 or more if in category (2) below) and who received more than half their support from the taxpayer.

The total number of exemptions shown in this report includes some duplication. This occurred in the case of—

(1) dependents who had less than $750 gross income, but filed a return to obtain a refund of tax withheld on wages, and

(2) dependent children under 19 years of age or students who either were required to file a return because their gross incomes were $2,050 or more, or had less than $2,050 gross income but filed a return to obtain a refund of tax withheld on wages.

In each of these instances individuals were counted twice, as taxpayers filing their own returns and as dependents on another taxpayer's return. See "Revenue Sharing Exemptions Adjustments."

## Farm Net Profit or Net Loss

This source was reported by individuals who were proprietors of a farm. When there were two or more proprietorship farms operated by the taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from farm business activities.

Farm business costs and expenses were deductible from gross farm business receipts in arriving at farm net profit or loss. Gain from sales of livestock held for breeding purposes and of land with unharvested crops was reported on the separate schedule for sales of property (Schedule D) and was not reflected in farm net profit or loss.

Additional information on farm receipts and expenditures can be found in *Statistics of Income—Business Income Tax Returns.*

## Foreign Tax Credit

A credit against income tax was permitted for foreign taxes paid only if nonbusiness deductions were itemized and the foreign tax was excluded from those deductions. The credit related to the income and profits taxes paid to foreign countries or possessions of the United States and included the taxpayer's share of such taxes paid through partnerships and fiduciaries. In general, the tax credit was limited to the same proportion of the income tax before credits as the taxable income from foreign sources bore to the entire taxable income, but could not exceed the amount of foreign tax paid. Amounts in excess of the limitation could be carried over for use in computing the credit for other years.

## Heads of Households, Returns Of

These returns were filed by persons who furnished over half the cost of maintaining a household for the entire year for at least one qualifying relative. This classification was available only to unmarried persons, married persons legally separated, certain married individuals living apart but not legally separated, or persons married to nonresident aliens.

A special tax rate schedule was provided for head of household which gave approximately half the benefit of the joint return schedule.

## Health Insurance Premiums

See "Medical and dental expenses."

## Income Averaging

The income averaging computation permitted a part of an unusually large amount of taxable income for any one year to be taxed at lower rates, thus resulting in a reduction of the over-all amount of tax due. An eligible individual could choose this computation if his averageable income for the year was more than $3,000.

"Averageable income" was the amount by which "adjusted taxable income" exceeded 120 percent of "average base period income" (the average of taxable income with certain other adjustments, for the 4 preceding tax years). Briefly, the income averaging computation operated to tax all averageable income at the same rate which applied to the first one-fifth of such income.

"Adjusted taxable income," from which the averageable income was derived, covered almost all types of taxable income.

The above explanation covers income averaging rules in effect since 1970.

## Income Subject to Tax

In general, income subject to tax was the base for the assessment of income tax before credits. For returns with the regular tax computation only, the income subject to tax was "taxable income," that is, adjusted gross income less personal deductions and exemptions. For returns with alternative tax computation, the income subject to tax was the larger of taxable income or one-half excess net long-term capital gain over net short-term capital loss.

For income averaging returns, income subject to tax was a reduced amount of taxable income specially computed for

the statistics from the tax itself. As an example, suppose a taxpayer filing jointly had $20,000 of taxable income all of which was eligible for averaging. His income tax before credits computed under income averaging was $3,100 (see Income Averaging above). By consulting the tax rate schedule for joint returns it could be determined that this was the same tax assessable on $15,360 of taxable income under the regular tax computation method. This latter amount ($15,360) was tabulated as income subject to tax.

### Income Tax After Credits

Income tax after credits was equal to the sum of income tax before credits plus tax surcharge (where reported on prior-year returns) minus statutory credits. It did not include self-employment tax or tax from recomputing prior year investment credit, nor did it include the additional tax for tax preferences or social security taxes on tip income.

### Income Tax Before Credits

Generally, this was the tax liability computed on taxable income based on:

(1) The regular combined normal tax and surtax including tax from the optional "tax tables,"

(2) Alternative tax,

(3) Tax computed using the income averaging provisions, or

(4) Tax computed using the maximum tax computation on earned income.

### Income Tax Withheld

Tax withheld represented amounts deducted from salaries, wages, tips, and other forms of remuneration. An employer could use either the "percentage" or "wage bracket" method in determining the amount to be withheld. Both methods were based on graduated withholding rates ranging from 14 percent to 36 percent.

"Income tax withheld" reported on Form W–2P was included in this amount.

### Income Tax Withheld on Form W-2P

This represented Federal income tax withheld as shown on Form W–2P, Statement for Recipients of Annuities, Pensions, or Retired Pay. Salary or wage income was generally automatically subject to withholding of the Federal income tax; however, annuity, pension, or retired pay income was not subject to withholding unless the recipient of these latter types of income specifically requested that the Federal income tax be withheld at the source of the income. This was accomplished by the recipient filing a Form W–4P, Annuitant's Request for Federal Income Tax Withholding.

### Interest Paid

Interest paid on personal debts, mortgages, bank loans, and installment purchases of real or personal property was deductible, but interest paid on money borrowed to buy tax-exempt securities or single premium life insurance and endowment contracts was not. Interest relating to business, royalty, and rental income was deducted directly from these items and was therefore not reflected in the interest paid statistics. For installment purchases, interest paid included amounts stated in the contract, certain unstated amounts of interest as provided in Code section 483, and, beginning for 1972, finance charges.

Prior to 1972, the law allowed individual taxpayers an itemized deduction, without limitation, for all interest paid or accrued during the taxable year. The Tax Reform Act of 1969 did subject the excess of the investment interest expense over net investment income to a minimum tax. Effective for tax year 1972, the deduction of investment interest was limited for individuals in the following order to:

(1) $25,000 ($12,500 in the case of a married individual filing a separate return);

(2) plus net investment income;

(3) plus the amount by which the net long-term capital gains exceeded the net short-term capital losses for the taxable year;

(4) plus one-half of the amount by which investment interest exceeded the sum of (1), (2), and (3).

Data shown in this report reflect only the amount specified by the taxpayer as investment interest on the official form, Form 4952 (Investment Interest Expense Deduction) or an equivalent schedule prepared by the taxpayer.

### Interest Received

Interest received was the taxable portion of interest received from bonds, debentures, notes, mortgages, personal loans, bank deposits, and savings accounts. Excluded was the interest on a State or local government obligation which was tax-exempt and therefore did not have to be reported on the tax return.

### Investment Credit

In general, the investment credit applied against income tax was 7 percent of a taxpayer's qualified investment in certain new and used depreciable assets, chiefly machinery and equipment, with a useful life of 3 years or more.

The Tax Reform Act of 1969 provided that the investment credit would no longer be available for property acquired after April 18, 1969 or for property on which construction, reconstruction, or erection began after that date. However, the Revenue Act of 1971 restored the investment credit for qualified investment in property acquired after August 15. 1971, or ordered after March 31, 1971.

### Investment Interest

See "Interest paid."

### Itemized Deductions

Itemized deductions from adjusted gross income could be claimed for contributions, interest paid, taxes, medical expenses, and other deductions for which no specific line or schedule was provided on the return. Such other deductions included alimony payments, educational expenses, and certain expenses connected with the taxpayer's employment.

Itemized deductions were tabulated on returns with positive adjusted gross income even though they were in excess of taxable income. On breakeven or deficit adjusted gross income returns, the taxpayer had already reached a nontaxable state without the necessity of itemizing; consequently,

itemized deductions were not tabulated on these returns even though the taxpayer may have entered itemized deductions on his return form.

### Joint Returns of Husbands and Wives

These were either returns on which married taxpayers reported their combined income or returns of married taxpayers where only one spouse had income but exemptions of both were claimed. Generally, the filing of a joint return resulted in a tax saving because of "income splitting" which was automatically provided for in the joint return tax rate schedule.

### Long-term Gains From Certain Binding Contracts, Distribution, and Installment Sales

See "Alternative computation of tax."

### Low-Income Allowance

The low-income allowance was a minimum standard deduction designed by the Tax Reform Act of 1969 to aid low-income taxpayers. It permitted a maximum deduction of $1,100 for 1970 ($500 for a married person filing separately). The actual amount of the allowance was determined by the number of exemptions the taxpayer had and his income for the year.

For 1971, the Revenue Act of 1971 stipulated a flat amount of $1,050 ($525 for a married person filing separately) as the low-income allowance while for 1972, the low-income allowance was increased to $1,300 (or $650).

### Marginal Tax Rates

The marginal tax rate was the highest rate used by a taxpayer in computing tax under a specified tax computation method. For example, if a joint return showed taxable income of $11,000, the tax rate schedule (reproduced in the income tax return facsimile at the end of this report) indicates tax as $1,380 on the first $8,000 plus 22 percent of the excess. The marginal rate in this case is 22 percent, and the income taxed at the marginal rate is $3,000 ($11,000 minus $8,000).

The example assumes that the tax was determined solely on taxable income under the regular computation method. If a taxpayer had income subject to tax both at the regular rates and the special capital gains rates, a marginal rate was determined for each portion of income subject to tax. The marginal rate for income averaging returns was determined by applying the regular rate schedules to a reduced amount of taxable income.

See also "Income subject to tax" above, as well as the examples in section 3—Tax Computation and Tax Rates.

### Maximum Tax On Earned Income

Income tax before credits was usually computed by applying to taxable income graduated tax rates ranging from 14 to 70 percent. However, taxpayers with large amounts of net income from earnings could elect to limit the top tax rate on such income to a maximum of 50 percent. This was accomplished by splitting taxable income into "earned taxable income" and other taxable income. To earned taxable income the regular rates starting with 14 percent were applied, but to amounts which would have been subject to rates higher than 50 percent, the maximum tax rate 50 percent was instead applied. Other taxable income was taxed at regular rates higher than 50 percent except for that portion subject to capital gains rates under the alternative tax computation.

Earned income was gross income from salaries, wages, professional fees and compensation for personal services. If the taxpayer engaged in a trade or business where both services and capital were material income-producing factors, up to 30 percent of net profits was considered earned income. Net proceeds from the sales of property created by the taxpayer were also considered earned income. *Earned net income* was earned income as here defined less allocable deductions and expenses. Earned net income was used to determine earned taxable income. Taxable income was multiplied by the ratio of earned net income to adjusted gross income. The result (limited to the amount of taxable income) was subject to a further reduction, the *tax preference offset,* which was the greater of tax preferences (less exclusion) for 1972 or the average of this amount for 1970–72. *Earned taxable income* was defined as the result produced by all the computations described in this paragraph, namely by applying an earnings ratio to taxable income and the offset when required.

The part of taxable income which was not earned taxable income was *other taxable income.* Other taxable income, in turn, consisted of the tax preference offset, as well as *unearned taxable income,* a residual amount.

Income tax before credits on returns with the maximum tax on earned income was the sum of:

(1) Tax on earned taxable income, and
(2) Tax on other taxable income.

The tax on earned taxable income was computed as described in the opening paragraph while the tax on other taxable income was the regular tax on income less the regular tax on earned income except for taxpayers using the alternative tax computation. For those taxpayers, the tax on other taxable income was the sum of:

(1) Capital gains tax, and
(2) Regular tax on income less the regular tax on the sum of earned taxable income and taxable income from long-term capital gains.

The maximum tax computation was not available to married persons filing separate returns or to taxpayers electing income averaging. See also *Alternative Computation of Tax* and the text in section 3.

### Medical and Dental Expenses

In general, medical and dental expenses could be claimed as itemized deductions to the extent that they exceeded 3 percent of adjusted gross income. Expenditures considered for this deduction were the actual amounts paid during the tax year for health care of the taxpayer, his spouse, dependents, and any other person who, except for the fact that he or she had $750 or more of gross income or filed a joint return with his or her spouse, could be claimed as a dependent. Amounts paid for drugs and medicines were included in medical expenses only to the extent that they exceeded 1 percent of adjusted gross income. Any insurance received on account of medical expenses incurred reduced the cost which could be considered as medical expenses actually paid by the taxpayer.

Beginning January 1, 1967, one-half the cost of medical insurance up to $150 was fully deductible as a medical expense without regard to the 3 percent limitation. The remaining one-half cost plus any excess over $150 was deductible as a regular medical expense. Also beginning January 1, 1967, the 1 percent and 3 percent limitations applied to all taxpayers; previously taxpayers or dependents age 65 or older were not subject to these limitations. However, the maximum deduction limitations on medical expenses previously in effect were eliminated.

### Minimum Standard Deduction

See "Low-income allowance" and "Standard deduction."

### Minimum Tax

See "Additional tax for tax preferences."

### Miscellaneous Itemized Deductions

Included here were all specified nonbusiness deductions from adjusted gross income for which separate lines were not provided on the return form. These included alimony paid; expenses incurred in the collection of income or for the management, conservation, or maintenance of property held for the production of income subject to tax; gambling losses not in excess of winnings reported in income; amortization of bond premium; expenses connected with taxpayer's employment, for example, dues to unions or professional societies, cost of tools and supplies for the job, and fees to employment agencies; and allowable expenses of a taxpayer in connection with his employer's business.

### Moving Expense Deduction

An employee who had to move to a new residence as a result of changing jobs could deduct from gross income in arriving at adjusted gross income certain reasonable expenses, subject to limitations in the law (liberalized for 1970), incurred in moving from his old residence to his new residence at his new place of employment.

Deductible expenses included moving household goods and personal effects, and the cost of transportation, meals, and lodging of the taxpayer and members of his household en route to his new residence. There was no dollar limitation for these expenses. Other allowable expenses, for which there were dollar limitations, included househunting trips, cost of meals and lodging in temporary quarters at the new location for up to 30 days, and costs related to settlement of an unexpired lease or acquisition of a new lease, or selling of a residence and purchase of a new residence.

### Net Operating Loss (1972) Eligible for Carryover

This amount was tabulated for taxpayers using it to compute a credit against the additional tax for tax preferences.

A taxpayer with a net operating loss from his own unincorporated business, or those in which he had an interest through a partnership, Small Business Corporation (electing to be taxed through shareholders), estate or trust, was allowed a net operating loss deduction against the income of other tax years. This occurred only when the current year's income from other sources was insufficient to offset the business loss. The deduction was first applied against income from the 3 past years and if not completely offset by positive income, any remainder was to be carried over for up to 5 succeeding tax years, thus deferring the tax benefit resulting from the deduction. In recognition of this tax benefit deferral, the taxpayer was also allowed to defer liability for the additional tax for tax preferences until such time as the net operating loss carryover was actually deducted.

Deferral of the 10 percent additional tax applied only to taxpayers who had net tax preferences after exclusion and after the deductions allowed for Federal income taxes otherwise due. A credit of up to 10 percent of the 1972 net operating loss eligible for carryover was then subtracted, reducing the tax. The amount of the reduction was also the amount of tax liability deferrable to later tax years.

Since the net operating loss carryover was only tabulated under the special circumstances described above, it is not a comprehensive measure of net operating losses carried forward from 1972.

### Nonhighway Federal Gasoline Tax

See "Credit for tax on gasoline, fuel, and oil."

### Nontaxable Distributions Received

Generally, these amounts were distributions by corporations to stockholders which were not out of earnings and profits, but which represented a return of capital. Such distributions were nontaxable to the extent that they did not exceed the cost of the stock. If they did exceed cost, the distributions were treated as short-term or long-term capital gains depending on the length of the time the stock was held. Return of partnership capital could, to some extent, be reflected in these amounts and was treated similarly.

### Normal Tax and Surtax

See "Regular tax computation." The term "regular tax" is the same as "normal tax and surtax" used in previous reports.

### One-Half Excess Long-Term Gain

See "Alternative computation of tax."

### Ordinary Gain from Sales of Depreciable Property

Included here was that portion of gain not eligible for treatment as a long-term capital gain (under section 1231) from sales of depreciable property specified in sections 1245 and 1250 of the Internal Revenue Code and thereby not qualified to be taxed at the special capital gain rates. Starting in 1970 certain gains from the disposition of depreciable farm business property (other than real property), formerly eligible for capital gain treatment (under section 1231), were treated as ordinary income under conditions prescribed under sections 1251 and 1252.

### Other Income (Net)

Included here were such income items as prizes, awards, sweepstakes winnings, gambling profits, recovery of bad debts, insurance received as reimbursement for medical expenses taken in a previous year, and any other income subject to

tax for which no entry was provided on the return form. The taxpayers were required to apply any deduction for business net operating losses against "other income."

### Other Prepayments

This was comprised of the sum of (a) tax withheld by regulated investment companies and (b) other tax payments which the taxpayer did not allocate either to "excess social security taxes withheld" or to "credit for tax on gasoline, fuel, and oil."

Tax withheld by regulated investment companies was the shareholder's share of taxes withheld on the net long-term capital gain realized by a regulated investment company but not actually distributed. The shareholder was entitled to a credit for the 30 percent tax paid by the company as an offset against the income tax he paid for the year.

### Other Tax Credits

"Other tax credits" included (1) the credit for withholding on tax-free covenant bond interest allowed only if nonbusiness deduction were itemized, and (2) the "throwback tax credit," allowed trust beneficiaries for certain taxes previously paid by the trust. Also included were unidentified amounts of retirement income, investment, or foreign tax credits.

Credits in excess of the total tax were treated as an overpayment and could result in a refund.

### Other Taxable Income

See "Maximum tax on earned income."

### Overpayment

An overpayment of tax occurred when the sum of the tax withheld, payments on declaration of estimated tax, payment with request for extension of filing time, and other payments exceeded the combined income tax after credits, self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, and social security taxes on tip income. Overpayments could be refunded or, at the taxpayer's election, taken as a credit on the subsequent year's estimated tax, or taken partly as a refund and partly as a credit against estimated tax.

### Partnership Net Profit or Net Loss

Partnership net profit or loss was reported by persons who were members of a partnership, syndicate, joint venture, or association. The taxpayer's profit or loss shown was his share only of the ordinary income or loss of the enterprise together with payment made to him for the use of capital or as a salary (prior to 1972, there was no specific instruction to the taxpayer on how to report salaries and interest from partnerships, and he may have classified them on the basis of either the nature of the income or the nature of the payer; for 1972, the partnership return specifically instructed him to carry such amounts to partnership income). If the individual was a member of more than one partnership, the single amount of partnership profit or loss reported in adjusted gross income, whether actually received or not, was the combination of all his shares.

The ordinary income of the partnership did not include dividends qualifying for the exclusion, net short- and long-term capital gain or loss, and interest on tax-free covenant bonds. The partner's share of each of these items was reported by him in its respective source of income on the return form.

Additional information for partnerships can be found in *Statistics of Income—Business Income Tax Returns.*

### Payment with Request for Extension of Filing Time

This payment was made when the taxpayer filed Form 4868, "Application for Automatic Extension of Time to File U.S. Individual Tax Return" and gained a 2-month extension of time to file his Form 1040. The application operated to extend the time to file. It did not extend the time for payment of expected tax since full payment of any tax due had to be made with the application for extension. When the taxpayer filed his return, he entered the amount paid with Form 4868 on Form 1040 in determining his final tax.

### Payments on 1972 Declaration of Estimated Income Tax

These payments, summarized on the individual income tax return, were paid with the 1972 Declaration of Estimated Income Tax, Form 1040ES. The amount reported included any credit which was applied against the estimated tax by reason of an overpayment of the 1971 tax liability.

### Pensions and Annuities

Pensions and annuities consisted of the taxable amounts received during the year. If the taxpayer received a noncontributory pension, that is, one paid for entirely by his employer, the sum was fully taxable. For the taxpayer who participated in a contributory retirement plan while employed, the amount he received was only partially taxable; in general, the amount excludable from his gross income, or the nontaxable portion, represented his contributions under the plan, while the taxable portion represented his employer's contribution. When it was possible for the retired employee or his survivor to recover his contributions within 3 years by the annuity payments he received, the payments were nontaxable until he (or his survivor) recovered the contributions, after which time the pension or annuity was fully taxable. This was the "three-year rule" computation method. If this method was inapplicable, the taxpayer's yearly receipts were prorated into taxable and nontaxable portions based on his life expectancy at the time that his pension or annuity started (or term certain if the annuity was not payable for life). Receipts from individually purchased annuities were usually prorated into taxable and nontaxable portions, since the taxpayer could expect to receive more than his cost, but not within 3 years.

### Percentage Standard Deduction

See "Standard deduction."

### Political Contributions

An individual taxpayer was allowed to elect either a credit

or an itemized deduction for political contributions paid during the tax year. A credit against income tax was permitted for one-half of the political contributions made, up to $25 on a joint return or $12.50 on a separate return of a married person or on the return of a single person. In lieu of the credit, an individual could deduct from adjusted gross income political contributions made, up to $100 on a joint return or $50 on a separate return of a married person or on the return of a single person. The political contribution could be to a candidate or candidates for election to a Federal, State, or local office, in a primary, general, or special election, or it could be to a political campaign committee.

### Presidential Election Campaign Fund

Every individual taxpayer whose income tax liability was $1 or more could designate that $1 be paid over to the "Presidential Election Campaign Fund." This amount was held for the account of the candidates of a specified political party for President or Vice President or, if no party was designated, for a general account for all Presidential and Vice Presidential candidates. On a joint return with an income tax liability of $2 or more, each spouse could designate that $1 be paid to any account in the fund.

### Refund

A refund of tax included all overpayments not applied by the taxpayer as a credit to the next year's estimated tax. See "Overpayment."

### Regular Tax Computation

Typically, the taxpayer in determining his income tax before credits, first computed his taxable income. Depending on his marital status he then applied one of four tax rate schedules to compute his tax. In some instances, the taxpayer used an equivalent tax table or had his tax computed by the Internal Revenue Service. Returns of such taxpayers are also classified under the regular tax computation method.

### Rent Net Income or Loss

Rent net income or loss constituted a part of adjusted gross income and was determined by deducting from gross rents amounts for depreciation, repairs, maintenance, interest, taxes, commissions, advertising, fuel, insurance, janitor service, and other allowable expenses related to the rented property.

### Reserves for Losses on Bad Debts of Financial Institutions

See "Tax preferences."

### Retirement Income Credit

A credit based on "retirement income" was allowed an individual if he received "earned income" of more than $600 in each of any 10 calendar years prior to the tax year for which the credit was computed.

Retirement income for taxpayers under 65 years of age was defined as pension and annuity income received under public retirement systems. Retirement income for taxpayers age 65 or over was defined as all pension and annuity income plus dividends in adjusted gross income, interest, and gross rents.

The credit could not exceed the income tax reduced by credits for foreign taxes and for tax withheld on tax-free covenant bond interest.

### Revenue Sharing Exemptions Adjustment

This represented the number of persons whom the taxpayer claimed as an exemption and who either filed a return of their own or did not live at the taxpayer's principal place of residence at the end of the year. The adjustment was used in connection with the Revenue Sharing Program through which State and local governments were given a share of Federal income taxes.

### Royalty Net Income or Loss

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fess, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents, copyrights on literary works, trademarks, formulae, and so on.

### Salaries and Wages (Gross)

Gross salaries and wages as reported on the tax return were amounts of compensation for personal services prior to statutory adjustments which reduced salaries and wages by the sick pay exclusion and certain expenses connected with employment. Also included were commissions, bonuses, tips, fees, excess reimbursement over employee business expenses, and the value of nonmonetary payments for services, e.g., merchandise, accommodations, or property. Identifiable amounts for any of these categories which may have been reported by taxpayers in "other sources of income" were treated as salaries and wages for the statistics. Excluded were portions of salaries and wages earned abroad which were tax-exempt under special provisions of the law.

### Sales of Capital Assets

In general, capital assets for tax purposes meant property regarded or treated as an investment, such as stocks, bonds, and nonbusiness real estate including a personal residence. Thus, property held for sale during the ordinary course of business operations and real and depreciable property held in connection with a business were among the property types not covered by the tax definition of capital assets.

If capital assets were held for more than 6 months, only half of the gain on their sale was taxable and in many instances at a rate lower than otherwise (see "Alternative computation of tax"). If sales resulted in a loss, regardless of how long the asset was held, the loss could be completely offset against capital gains and to a limited extent against ordinary income. However, capital losses from sales of property held for personal use were not deductible.

Certain assets used in a business and thus not covered by the definition of capital assets could nevertheless be treated as capital assets under special conditions. Real and depreciable business property were among the assets types specifically accorded this treatment as well as livestock held for breeding purposes and the value of unharvested crops sold with the

land they grew on.

If held for a sufficient length of time, usually 6 months, the gain upon sale of these assets received the special capital gains treatment. However, unlike capital assets, sales of these assets were also given preferential treatment when they resulted in a loss. In contrast to a capital loss, such losses were deductible in full during the current year.

For a description of the tax treatment of gains from sales of real and depreciable business assets, see "Ordinary gain from sales of depreciable property."

*Net short-term gain or loss.*—Gains and losses from sales or exchanges of capital assets held for 6 months or less were considered to be short-term. To obtain the net short-term gain or loss, gains and losses from current year transactions were combined with—

(1) any capital loss carryover from 1959–1963,

(2) any short-term capital loss carryover from 1964–71, and

(3) any net short-term gain or loss received from partnerships or fiduciaries.

*Net long-term gain or loss.*—Gains and losses from sales or exchanges of capital assets (or property treated as capital assets) held more than 6 months were considered to be long-term and therefore eligible for special beneficial tax treatment (see "Net gain" below and "Alternative computation of tax"). To obtain the net long-term gain or loss, gains and losses from current year transactions were combined with—

(1) any net long-term gain or loss received from partnerships or fiduciaries,

(2) any capital gain distributions of regulated investment companies, mutual funds and real estate investment trusts,

(3) net long-term gains included in the profits of Small Business Corporations electing to be taxed through shareholders (reduced by the special tax computed at the company level), and

(4) any long-term capital loss carryover from 1964–71.

*Short-term capital loss carryover.*—This carryover was the unused portion of any net capital loss sustained from 1959–1963 and any net short-term loss sustained after 1963 which exceeded the loss year's net capital gain or the $1,000 maximum net capital loss deduction.

*Long-term capital loss carryover.*—This carryover was the unused portion of net long-term loss sustained after 1963 which exceeded the loss year's net short-term capital gain or the $1,000 maximum deduction for net capital loss. If both a net short-term loss and net long-term loss were incurred, the net short-term loss was offset first.

*Net gain.*—In computing the gain in adjusted gross income, the net short-term gain or loss was combined with the net long-term gain or loss and the resultant gain if long-term was reduced to 50 percent. The amount of net gain in adjusted gross income conformed to one of several conditions, namely, (a) on returns with a net long-term gain, the amount included in adjusted gross income was 50 percent of the excess net long-term gain over net short-term loss (b) on returns with only a net long-term gain, 50 percent of the gain, (c) on returns with both net short- and long-term gain, the entire amount of net short-term gain combined with 50 percent of the net long-term gain, (d) on returns with only a net short-term gain, the entire net gain, and (e) on other returns, the entire excess of net short-term gain over net long-term loss.

Net gain includes the amount reported as "miscellaneous income" by taxpayers who received capital gain distributions which normally would be entered on Schedule D. However, if the taxpayer did not need Schedule D to report any other gains or losses or to compute the alternative tax, he did not file that schedule and he entered 50 percent of the capital gain distributions under "miscellaneous income" on page 2 of the Form 1040. For last year (1971), the statistics included a separate tabulation of the capital gain distribution not reported on Schedule D.

*Net loss.*—In computing net loss in adjusted gross income the net short-term gain or loss was merged with the net long-term gain or loss, and the excess loss was allowed to the extent of the smallest of (1) the short-term loss in excess of any long-term gain plus one-half the long-term loss in excess of any short-term gain, (2) taxable income computed without regard to the capital loss or personal exemptions, or (3) $1,000 ($500 for married taxpayers filing separately).

The limitation in (1) above reflected a change in the computation of the capital loss deduction required by the Tax Reform Act of 1969. Starting with 1970, only one-half, rather than all, of any long-term loss in excess of any short-term gain was taken into consideration in computing the loss in adjusted gross income.

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

In general, property other than capital assets related to property of a business nature in contrast to personal investments which were capital assets. Included in this category were gains from sales of property such as inventories, stock in trade, literary, musical, or artistic compositions created by the taxpayer, and losses on sales of depreciable and real property used in a trade or business. Each taxpayer included his share of such gain or loss received through partnerships and fiduciaries. In contrast to capital gain or loss, gain or loss from these transactions were included in their entirety in computing adjusted gross income. Losses on sales or exchanges of small business investment company stock were ordinary losses rather than capital losses. Also, losses on small business stock were ordinary losses to the original holders; however, this ordinary loss was limited to $25,000 on separate returns and $50,000 on joint returns. Gains on sales of small business stock and small business investment company stock were not included in this category, but were shown as capital gains.

See also "Ordinary gain on sales of depreciable property," formerly tabulated separately but now included in "Sales of property other than capital assets, net gain."

## Self-Employed Retirement Deduction

In general, self-employed individuals could contribute to a qualified retirement plan and deduct all or a part of such contributions in computing adjusted gross income. The amount which could be deducted was based on "earned income" defined as (1) net earnings from self-employment, but only with respect to a trade or business in which personal services of the taxpayer were a material income-producing factor and (2) income from the disposition of certain property by individuals whose personal efforts created the property.

### Self-Employment Tax

This tax—levied under the social security system—was reported by each individual who had self-employment earnings of at least $400 derived from a proprietorship or from his share of partnership profits. Citizens employed by foreign governments or international organizations were subject to self-employment tax on salaries for 1960 and subsequent years. Certain types of income and deductions such as investment income, capital gain or loss, net operating loss deduction, and casualty losses were not allowed in computing self-employment earnings.

The maximum amount subject to self-employment tax for 1972 was $9,000 reduced by any wages on which social security tax had been withheld by any employer. The maximum self-employment tax payable was $675 based on the 7.5 percent rate in effect for that year. Nonrefundable income tax credits could not be applied against this tax.

### Separate Returns of Husbands and Wives

Generally, these were returns of married persons, each of whom filed a return independent of his spouse and reported only his own income, exemptions, and tax. Also included were returns of married persons where only one spouse had income but elected to use this classification and returns with community income divided between husband and wife.

If either husband or wife filed a separate return, the other spouse's exemption could be claimed on that return, only if the spouse did not file a return, had no gross income, and was not the dependent of another taxpayer.

### Sick Pay Exclusion

An employee was allowed to exclude from salaries and wages, income received under an employer-provided wage continuation plan for periods of absence due to injury or sickness subject to limitations prescribed by law.

### Single Persons, Returns of

These were returns of (a) unmarried persons who did not qualify as head of household or surviving spouse or (b) "certain married individuals living apart" who did not qualify as "Unmarried Head of Household."

### Small Business Corporation Profit or Loss

Net income of a qualified Small Business Corporation (defined in section 1371 of the Code), whether or not distributed, was taxed directly through each shareholder. Net losses were allocated to each shareholder to be offset against other income.

Small Business Corporation income shown in this report is the amount taxable to shareholders as ordinary income. Net long-term capital gain, reduced by the special tax imposed at the corporate level, retained its character in the hands of the shareholders and is included in the statistics for net gain or loss from sales of capital assets. Shareholders were allowed to deduct their share of the corporate losses from other forms of individual income. Undistributed income earned in previous years was taxable to shareholders in the year it was earned, and could be distributed during the current year without any further tax.

Information on Small Business Corporations can be found in *Statistics of Income—Business Income Tax Returns and Statistics of Income—Corporation Income Tax Returns.*

### Social Security Tax on Unreported Tip Income

See "Social security taxes on tip income."

### Social Security Taxes on Tip Income

This amount is comprised of social security tax on unreported tip income and uncollected employee social security tax on tips.

Cash tips amounting to $20 or more that the taxpayer received in a month while working for any one employer were subject to withholding of income tax and social security tax. Cash tips counted toward social security benefits. An employee was required to report these tips to his employer and the employer would then withhold the social security tax. However, if the employer was unable to withhold the amount of social security tax, he would indicate the amount of uncollected social security tax on tips on the Form W-2 of the taxpayer (employee) and the taxpayer was required to report the uncollected tax and pay it with his Form 1040.

If the employee did not report the tips to his employer, the employee was required to compute his social security tax on unreported tips on Form 4137 and attach it to his Form 1040.

### Standard Deduction

A taxpayer was allowed a standard deduction in lieu of itemizing his personal expenses. For 1972, for all taxpayers except married persons filing separately, the standard deduction was 15 percent of adjusted gross income, but never more than $2,000 or less than $1,300. For married persons filing separately, the deduction was again 15 percent of adjusted gross income, but the limits were set at $1,000 and $650. Returns on which the base amount of $1,300 (or $650 for a married person filing separately) was used are classified as "low-income allowance" returns; all other standard deduction returns are shown under the heading of "percentage standard deduction."

If adjusted gross income was less than $10,000, the taxpayer determined his tax from "tax tables" into which was built the larger of the percentage standard deduction (15 percent for 1972) or the low-income allowance. During statistical processing the return was classified into either the "percentage" or "low-income allowance" category based on adjusted gross income, marital status, and number of exemptions.

See also "Low-income allowance."

### State Income Tax Refunds

These were reported on the tax return as "miscellaneous income" and represented that part of State income tax refunds which had given the taxpayer a tax benefit in an earlier year.

### Statutory Adjustments

These were certain adjustments to gross income allowed as deductions in arriving at adjusted gross income. Statutory adjustments were comprised of the following:

(1) Sick pay exclusion,
(2) Moving expense deduction,
(3) Employee business expense deduction, and
(4) Self-employed retirement deduction.

Each of the above is described under separate heading.

## Stock Options

See "Tax preferences."

## Surviving Spouses, Returns of

These returns were filed by widows or widowers whose spouse had died during either of the two preceding tax years, who had not remarried, and who had maintained a home which was the principal abode of a child or step-child for whom the taxpayer was entitled to an exemption.

Surviving spouse taxpayers could use the joint return tax rates for the two taxable years following the year of death of the spouse; however, the deceased spouse could not be claimed as an exemption, except for the year of death. Thereafter, the special rates for surviving spouse, halfway between the joint and single return tax rates, applied.

## Tax Credits

Included here were the following credits applied against income tax:

(1) Retirement income credit,
(2) Investment credit,
(3) Foreign tax credit, and
(4) "Other" tax credits.

Each of the above is described under separate heading.

## Tax Due at Time of Filing

"Tax due" was reported on returns where the tax withheld, the payment with request for extension of filing time, and the payment on declarations of estimated tax (together with other prepayment credits reported with them) were insufficient to cover the total of income tax after credits, self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, and social security taxes on tip income.

## Tax From Recomputing Prior-Year Investment Credit

The investment credit provisions of the law included a "recapture rule" which required taxpayers to pay back all or a portion of any investment credit taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for credit was disposed of before the end of its estimated useful life, the tax for the year of disposal was increased by the difference between the credit originally allowed and the credit that would have been on a shorter useful life.

Tax credits could not be applied against this additional tax.

## Tax Liability

See "Total tax liability."

## Tax Preference Offset

See "Maximum tax on earned income."

## Tax Preferences

Prior to the Tax Reform Act of 1969, many individuals did not pay income tax on a substantial part of their "economic income" (including capital gains) because of various kinds of tax-favored income or deductions. The 1969 Act imposed a 10 percent tax on specified income and deduction items receiving preferential treatment, after making certain adjustments. The amounts shown include those either distributed or allocated to owners, beneficiaries, or shareholders of partnerships, estates and trusts, Small Business Corporations electing to be taxed through their shareholders, and regulated investment companies. Tax preference items which affected the tax were:

(1) *Accelerated depreciation on (a) low-income rental housing; (b) other real property* (defined in Code section 1250); *(c) personal property* (defined by section 1245) *subject to a net lease.* The excess of accelerated depreciation over the amount computed under the straight-line method was considered a tax preference.

(2) *Amortization of (a) certified pollution control facilities; (b) railroad rolling stock; (c) on-the-job training facilities; (d) child care facilities.* The excess of these special rapid writeoffs over what otherwise would have been a depreciation deduction was considered a tax preference.

(3) *Stock options.* Upon exercising a stock option, an employee did not realize income when the option price was less than the fair market value of the stock. This price difference was, however, treated as a tax preference in the year the option was exercised.

(4) *Bad debt reserves.* Financial institutions were allowed deductions toward a reserve for bad debts under prescribed rules. When these deductions exceeded the amount required by actual experience, the excess was considered tax preference.

(5) *Depletion.* The excess of depletion over the adjusted basis of the property (reduced by depletion taken in prior years) was a tax preference. Thus, when the taxpayer had written off his investment, he realized a tax preference.

(6) *Capital gains.* One-half of the excess of net long-term gain over net long-term loss was excluded from income in computing the regular income tax. The excluded half was treated as a preference.

## Tax Savings Due to Income Averaging

In this report the amount of tax savings is the difference between the tax resulting from the income averaging computation, usually shown on Schedule G, and the amount of tax that would result if the income averaging provisions were not used.

## Tax Withheld

See "Income tax withheld."

## Taxable Income

Taxable income was the amount to which tax rates were usually applied in arriving at income tax before credits. It was determined by subtracting from adjusted gross income

itemized deductions or the standard deduction and the number of personal exemptions claimed multiplied by $750 ($600, $625, or $675 for prior-year delinquent returns).

### Taxes Paid Deduction

Taxes allowed as a deduction from adjusted gross income included personal property taxes, State income taxes, certain State and local retail sales taxes, State gasoline taxes, taxes paid to foreign countries or possessions of the United States unless a foreign tax credit was claimed, and real estate taxes except those levied for improvements that tended to increase the value of the property. Federal taxes and State and local taxes on cigarettes, tobacco, and alcoholic beverages were not deductible. Nor were State and local fees for vehicle license plates or driver's licenses deductible.

Taxes paid on business property were deducted separately in schedules for business, rent, and royalty income, and are therefore excluded from the tax deduction statistics.

### Taxpayments

These payments were, in effect, made before the return was filed and were applied against tax liability to determine the amount payable. They included the following:

(1) Income tax withheld,
(2) Excess social security taxes withheld,
(3) Credit for tax on certain gasoline, fuel, and oil,
(4) Other prepayments,
(5) Payments on 1972 declaration of estimated tax,
(6) Payment with request for extension of filing time.

Taxpayments in excess of total tax were refundable.

Each of the above is described under separate heading.

### Ten Percent Standard Deduction

See "Standard deduction."

### Total Deductions

This classification included personal deductions, both standard and itemized.

### Total Dividends and Other Distributions

Included here were the following dividends and other distributions:

(1) Capital gain distributions received,
(2) Nontaxable distributions received, and
(3) Domestic and foreign dividends received.

Each of the above is described under separate heading.

### Total Income Tax

Total income tax is income tax after credits plus additional tax for tax preferences ("minimum tax").

### Total Tax Liability

This is "Total income tax" plus:

(1) Self-employment tax,
(2) Tax from recomputing prior-year investment credit, and
(3) Social security taxes on tip income.

Each of the above is described under separate heading.

### Uncollected Employee Social Security Tax on Tips

See "Social security taxes on tip income."

### Unearned Taxable Income

See "Maximum tax on earned income."

### Work Incentive Program Credit

For tax years beginning after 1971, taxpayers could take a credit against their tax liability of 20 percent of the WIN (Work Incentive Program) wages paid an employee hired under the Federal Work Incentive Program. This program was established to provide welfare recipients the training and job opportunity needed to help them become economically independent.

Section 7

# Sources of the Data, Description of the Sample and Limitations of the Data

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## Sources of the Data

Data in this report were estimated from a sample of unaudited individual income tax returns, Forms 1040 and Forms 1040A, filed by U. S. citizens and residents and revenue-processed during the calendar year 1973 in the service centers of the Internal Revenue Service and at the Office of International Operations in the National Office. Sample rates ranged from 0.05 percent to 100 percent depending on the size of adjusted gross income, business receipts, or specific item of income.

The estimates in this report are intended to represent the total returns for income year 1972. While the overwhelming majority of returns revenue-processed in 1973 were for calendar year 1972, a few of them were for non-calendar years ended during 1972 and 1973, and some others were delinquent returns for prior years. Delinquent returns for recent prior years were used for the 1972 statistics in place of 1972 returns processed after December 31, 1973. In general, the characteristics of returns due but not yet filed could be represented best by the returns for previous income years that were processed in 1973.

All returns processed during 1973 were subjected to sampling, with a few exclusions. The exclusions consisted of tentative returns and amended returns for income year 1972, and certain returns for prior years. Tentative returns were not subject to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns were already subjected to sampling. With the exception of returns filed at the Office of International Operations, delinquent returns for income years prior to 1962 (a very small number) were excluded to simplify sampling procedures.

## Description of the Sample and Limitations of the Data

### Sample Criteria and Selection

Form 1040 and Form 1040A returns filed during 1973 were stratified by computer into sample classes on the basis of adjusted gross income, business receipts and the largest items of income. Of the total sample size of 270,469 returns, 243,653 were designated according to sampling rates for each stratum, using ending digits of the individual's social security number. The remaining 26,816 were selected manually and without stratification to improve the quality of the data for 12 small States. Refer to table 7A for strata descriptions, number of returns in the population, and computer and manual sample sizes.

### Method of Estimation

The total number of returns per stratum was obtained from counts of returns filed at the ten service centers.

The adequacy of response was reviewed, by sample stratum, by applying the prescribed rates to the number of returns actually received from each location. When receipts differed considerably from the number expected, a followup was conducted.

Sampling weights were obtained by dividing the number of returns filed per sample stratum by the number of sample returns actually received for the stratum. To produce national tables, weights computed for three groups of Internal Revenue districts were used; to produce State tables, weights computed separately for each of the 60 districts were used. Since the weights assigned to the sample returns for national

Table 7A.—NUMBER OF FORM 1040 AND FORM 1040A RETURNS IN THE POPULATION, COMPUTER AND MANUAL SAMPLES, 1972

| Description of the sample strata | | Number of returns | | | |
|---|---|---|---|---|---|
| | | Population | Total sample | Computer sample | Manual sample |
| | | (1) | (2) | (3) | (4) |
| Total | | 77,843,711 | 270,469 | 243,653 | 26,816 |
| Nonbusiness, total | | 68,254,728 | 141,814 | 118,768 | 23,046 |
| Larger of adjusted gross income or specific income item— | | | | | |
| Under $10,000 | | 42,700,581 | 37,303 | 21,512 | 15,791 |
| $10,000 under $15,000 | | 13,512,252 | 20,315 | 16,311 | 4,004 |
| $15,000 under $20,000 | | 6,889,075 | 18,224 | 16,399 | 1,825 |
| $20,000 under $50,000 | | 4,743,884 | 20,036 | 18,712 | 1,324 |
| $50,000 under $100,000 | | 327,510 | 13,078 | 12,985 | 93 |
| $100,000 under $200,000 | | 64,604 | 16,036 | 16,028 | 8 |
| $200,000 and over | | 16,822 | 16,822 | 16,821 | 1 |
| Business, total | | 9,588,670 | 128,342 | 124,572 | 3,770 |
| Larger of adjusted gross income or specific income item— | and Business receipts— | | | | |
| Under $10,000 | Under $20,000 | 3,860,134 | 16,504 | 15,427 | 1,077 |
| $10,000 under $15,000 | Under $50,000 | 2,489,849 | 15,634 | 14,921 | 713 |
| Under $10,000 | $20,000 under $50,000 | | | | |
| $15,000 under $20,000 | Under $100,000 | 1,421,805 | 14,778 | 14,271 | 507 |
| Under $15,000 | $50,000 under $100,000 | | | | |
| $20,000 under $30,000 | Under $250,000 | 1,066,932 | 15,150 | 14,688 | 462 |
| Under $20,000 | $100,000 under $250,000 | | | | |
| $30,000 under $50,000 | Under $500,000 | 486,993 | 16,173 | 15,719 | 454 |
| Under $30,000 | $250,000 under $500,000 | | | | |
| $50,000 under $100,000 | Under $750,000 | 199,682 | 14,253 | 13,928 | 325 |
| Under $50,000 | $500,000 under $750,000 | | | | |
| $100,000 under $200,000 | Under $1,000,000 | 42,382 | 14,957 | 14,803 | 154 |
| Under $100,000 | $750,000 under $1,000,000 | | | | |
| $200,000 and over | Any amount | 20,893 | 20,893 | 20,815 | 78 |
| Under $200,000 | $1,000,000 and over | | | | |
| Tax preference:[1] | | | | | |
| Size of minimum tax $17,000 and over | | [1]313 | 313 | 313 | - |

[1]Business and nonbusiness Form 1040 returns with size of minimum tax greater than or equal to $17,000, but exclusive of those in the sample strata where the population and sample sizes in columns (1) and (2) are equal.

and State tables were not the same, corresponding totals obtained from these tables may differ slightly.

Of the three sets used to weight sample returns for national tables, the first set was based entirely on returns selected by service center computers and covered 48 district offices. Sets two and three were based on computer sampled returns augmented by manually selected returns taken at rates of 1/150 from nine districts and 1/55 from three other districts. These manually selected returns were needed in order to improve the quality of State estimates derived from the returns of these 12 small district offices.

All sampling weights were converted to integer weighting factors which were then applied to each sample return by a procedure exemplified as follows: if the achieved sampling weight was 44.24 in a given sample stratum, 24 percent of the sample returns in the stratum were given a weighting factor of 45 and 76 percent, a weight of 44.

A comparison of the estimated number of returns shown in the national tables of this report with the number of returns reported filed, as shown in table 7A, will disclose slight differences. These differences occurred for the following reasons: (1) an estimated 100,000 returns were excluded from the tables because they showed no income information and (2) returns were classified into the proper size classes during a tabulation regardless of the strata to which they were assigned for sampling purposes.

## Sampling Variability

The coefficient of variation is the standard deviation of the estimates expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate provides the computed upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall.

Coefficients of variation for selected frequency and amount estimates are shown in tables 1.1, 1.4, 1.13, 2.4, and 2.22 of this report. For 1972, these were computed using a two-replicate method. Coefficients of variation computed by this method are highly variable compared to those based on the sum-of-squares method, and should be used only with extreme caution.

Coefficient of variation estimates presented in table 7B, are based on a simplified sum-of-squares formula applicable to frequencies in general, and are presented for eight adjusted gross income size classes. This table, which tends to overstate the coefficient of variation, may be used for estimating the upper and lower limits for frequency estimates (but not amounts) found in other tables in this report. Due to the limitation mentioned for the coefficients of variation shown in tables 1.1, 1.4, 1.13, 2.4, and 2.22, it may be preferable to use in their place coefficients for frequency estimates obtained from table 7B.

Frequencies or amounts with excessive sampling variability were either (1) combined with adjacent size classes in order to reduce sampling variability or (2) deleted and noted with an asterisk (*) and included in the appropriate totals.

A dash in place of a frequency or amount indicates that:

(1) if returns were sampled at a rate of 100 percent, no returns had the particular characteristics; or

Table 7B.—ESTIMATES OF COEFFICIENT OF VARIATION FOR THE ESTIMATED NUMBER OF RETURNS, 1972

| Estimated number of returns | Returns with adjusted gross income or deficit (Percent) | | | | | | |
|---|---|---|---|---|---|---|---|
| | Under $10,000 | $10,000 under $15,000 | $15,000 under $20,000 | $20,000 under $50,000 | $50,000 under $100,000 | $100,000 under $200,000 | $200,000 and over |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 50 | (1) | (1) | (1) | (1) | (1) | 24.6 | No sampling variability since all returns are in sample |
| 100 | (1) | (1) | (1) | (1) | (1) | 17.4 | |
| 200 | (1) | (1) | (1) | (1) | 34.7 | 12.3 | |
| 500 | (1) | (1) | (1) | (1) | 21.9 | 7.8 | |
| 1,000 | (1) | (1) | (1) | (1) | 15.5 | 5.5 | |
| 2,000 | (1) | (1) | (1) | 35.2 | 11.0 | 3.9 | |
| 5,000 | (1) | (1) | 28.6 | 22.3 | 6.9 | 2.5 | |
| 10,000 | (1) | 28.3 | 20.3 | 15.7 | 4.9 | 1.7 | |
| 15,000 | 35.7 | 23.1 | 16.5 | 12.9 | 4.0 | 1.4 | |
| 20,000 | 30.9 | 20.0 | 14.3 | 11.1 | 3.5 | 1.2 | |
| 25,000 | 27.7 | 17.9 | 12.8 | 10.0 | 3.1 | 1.1 | |
| 50,000 | 19.6 | 12.7 | 9.1 | 7.0 | 2.2 | 0.8 | |
| 100,000 | 13.8 | 9.0 | 6.4 | 5.0 | 1.5 | 0.5 | |
| 250,000 | 8.8 | 5.7 | 4.0 | 3.1 | 1.0 | (2) | |
| 500,000 | 6.2 | 4.0 | 2.9 | 2.2 | 0.7 | (2) | |
| 1,000,000 | 4.4 | 2.8 | 2.0 | 1.6 | (2) | (2) | |
| 5,000,000 | 2.0 | 1.3 | 0.9 | 0.7 | (2) | (2) | |
| 8,000,000 | 1.5 | 1.0 | 0.7 | (2) | (2) | (2) | |
| 10,000,000 | 1.4 | 0.9 | (2) | (2) | (2) | (2) | |

[1]Excessive sampling variability for the estimated number of returns.
[2]Not applicable since the estimated number of returns is greater than population estimates.

(2) if returns were sampled at a rate less than 100 percent, either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any sample returns.

## Response and Other Nonsampling Errors

In transcribing and tabulating the information from the returns in the sample, additional checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries were corrected during statistical processing to make them consistent with other entries on the return or accompanying schedules.

Quality of the basic data abstracted at the processing centers was controlled by means of a continuous sampling verification system. Prior to tabulating, numerous computer tests were applied to each return record to assure that proper balance and relationship between return items were maintained.

In addition, an independent "quality assurance" review was conducted in the Statistics Division, National Office. This review consisted of an independent reprocessing of a small subsample of returns. Differences were noted and used to inform the processing centers of quality levels and to detect areas in which additional training or instructions were needed.

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness, in light of provisions of tax laws, taxpayer reporting variations and limitation, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

However, the controls maintained over the selection of the sample returns, the processing of the source data and the review of the statistics did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerances in the statistical processing of the data.

Section 8

# Historical Summary 1963-1972

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Table 8A.—REQUIREMENT FOR FILING INDIVIDUAL INCOME TAX RETURNS, EXEMPTION ALLOWANCES, AND MINIMUM AND MAXIMUM TAX RATES, 1963-1972

| Item | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 | 1972 |
|---|---|---|---|---|---|---|---|---|---|---|
| | *(Dollars)* | | | | | | | | | |
| Gross income requirement for filing returns | [1]600 | | | | | | | [4]1,700 | | [4]2,050 |
| Regular exemption for taxpayer and each dependent | 600 | | | | | | | 625 | 675 | 750 |
| Additional exemptions for age 65 or over and for blindness[2] | 600 | | | | | | | 625 | 675 | 750 |
| | *(Percent)* | | | | | | | | | |
| Minimum income tax rate | 20.0 | 16.0 | 14.0 | | | | | | | |
| Maximum income tax rate | 91.0 | 77.0 | 70.0 | | | | | | | |
| Maximum income tax rate limitation | 87.0 | ([3]) | ([3]) | | | | | | | |

[1]For persons 65 years of age or over, gross income $1,200. Gross income included income earned from sources outside the United States, even though tax-exempt.
[2]Additional exemptions allowed only for taxpayer and spouse.
[3]No maximum effective tax rate was specified in the law.
[4]Applicable to single taxpayers. For married filing jointly, the gross income requirement was $2,300 ($2,800 for 1972). See also text in sections 1 and 4 for additional qualifications.

Table 8B.—REQUIREMENT FOR FILING THE SELF-EMPLOYMENT TAX SCHEDULE, AND SELF-EMPLOYMENT TAX RATES, 1963-1972

| Item | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 | 1972 |
|---|---|---|---|---|---|---|---|---|---|---|
| | *(Dollars)* | | | | | | | | | |
| Self-employment net earnings requirement for filing | 400 | | | 400 | | 400 | | | | |
| Maximum self-employment income subject to self-employment tax | 4,800 | | | 6,600 | | 7,800 | | | | 9,000 |
| | *(Percent)* | | | | | | | | | |
| Self-employment tax rate | 5.4 | | | 6.15 | 6.4 | | 6.9 | | 7.5 | |

Table 8.1—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, EXEMPTIONS, AND TAX, BY SIZE OF ADJUSTED GROSS INCOME, 1963-1972

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

| Size of adjusted gross income | Number of returns | Adjusted gross income or deficit | Total number of exemptions | Income tax after credits | Total income tax | Number of returns | Adjusted gross income or deficit | Total number of exemptions | Income tax after credits | Total income tax |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1963 | | | | | 1964 | | | | |
| Grand total | 63,943,236 | [1]368,778 | Not available | 48,204 | 48,204 | 65,375,601 | [1]396,660 | Not available | 47,153 | 47,153 |
| Returns with adjusted gross income, total | 63,511,244 | 370,271 | | 48,204 | 48,204 | 64,943,284 | 398,212 | | 47,153 | 47,153 |
| $1 under $600 | 3,951,204 | 1,288 | | - | - | 3,937,988 | 1,276 | | - | - |
| $600 under $1,000 | 2,990,022 | 2,381 | | 43 | 43 | 3,107,878 | 2,478 | | 5 | 5 |
| $1,000 under $2,000 | 7,255,761 | 10,697 | | 516 | 516 | 7,204,380 | 10,587 | | 343 | 343 |
| $2,000 under $3,000 | 6,578,692 | 16,438 | | 1,074 | 1,074 | 6,211,330 | 15,530 | | 814 | 814 |
| $3,000 under $4,000 | 6,364,614 | 22,256 | | 1,753 | 1,753 | 6,125,320 | 21,449 | | 1,427 | 1,427 |
| $4,000 under $5,000 | 6,205,636 | 27,924 | | 2,525 | 2,525 | 5,974,720 | 26,875 | | 2,079 | 2,079 |
| $5,000 under $6,000 | 5,836,949 | 32,087 | | 3,144 | 3,144 | 5,748,156 | 31,590 | | 2,676 | 2,676 |
| $6,000 under $7,000 | 5,473,979 | 35,517 | | 3,694 | 3,694 | 5,415,250 | 35,143 | | 3,186 | 3,186 |
| $7,000 under $8,000 | 4,549,765 | 34,028 | | 3,774 | 3,774 | 4,837,778 | 36,213 | | 3,526 | 3,526 |
| $8,000 under $9,000 | 3,535,322 | 29,950 | | 3,536 | 3,536 | 3,875,555 | 32,850 | | 3,402 | 3,402 |
| $9,000 under $10,000 | 2,650,806 | 25,120 | | 3,156 | 3,156 | 3,027,314 | 28,692 | | 3,154 | 3,154 |
| $10,000 under $15,000 | 5,664,051 | 66,934 | | 9,430 | 9,430 | 6,609,927 | 78,291 | | 9,792 | 9,792 |
| $15,000 under $20,000 | 1,238,272 | 21,044 | | 3,497 | 3,497 | 1,460,198 | 24,833 | | 3,709 | 3,709 |
| $20,000 under $25,000 | 459,726 | 10,198 | | 1,925 | 1,925 | | | | | |
| $25,000 under $30,000 | 594,562 | 19,807 | | 4,755 | 4,755 | 1,211,761 | 34,505 | | 6,882 | 6,882 |
| $30,000 under $50,000 | | | | | | | | | | |
| $50,000 under $100,000 | 132,385 | 8,679 | | 2,920 | 2,920 | 159,229 | 10,463 | | 3,204 | 3,204 |
| $100,000 under $200,000 | 22,819 | 3,001 | | 1,213 | 1,213 | 34,946 | 5,707 | | 2,220 | 2,220 |
| $200,000 under $500,000 | 5,492 | 1,567 | | 677 | 677 | | | | | |
| $500,000 under $1,000,000 | 816 | 546 | | 243 | 243 | 1,073 | 710 | | 306 | 306 |
| $1,000,000 or more | 371 | 809 | | 326 | 326 | 482 | 1,019 | | 427 | 427 |
| Returns with no adjusted gross income | 431,992 | -1,493 | | - | - | 432,317 | -1,552 | | - | - |
| | 1965 | | | | | 1966 | | | | |
| Grand total | 67,596,300 | [1]429,201 | Not available | 49,530 | 49,530 | 70,160,425 | [1]468,451 | 194,961,328 | 56,087 | 56,087 |
| Returns with adjusted gross income, total | 67,198,928 | 430,663 | | 49,530 | 49,530 | 69,786,185 | 470,272 | 193,888,191 | 56,087 | 56,087 |
| $1 under $600 | 4,180,301 | 1,354 | | - | - | 4,281,080 | 1,409 | 5,268,810 | - | - |
| $600 under $1,000 | 3,206,523 | 2,557 | | 5 | 5 | 3,326,121 | 2,657 | 4,511,295 | 5 | 5 |
| $1,000 under $2,000 | 7,298,124 | 10,738 | | 329 | 329 | 7,486,187 | 11,081 | 12,728,786 | 360 | 360 |
| $2,000 under $3,000 | 6,128,705 | 15,325 | | 769 | 769 | 6,132,245 | 15,349 | 12,868,453 | 822 | 822 |
| $3,000 under $4,000 | 6,038,731 | 21,125 | | 1,356 | 1,356 | 5,849,892 | 20,422 | 14,192,605 | 1,353 | 1,353 |
| $4,000 under $5,000 | 5,767,595 | 25,947 | | 1,879 | 1,879 | 5,505,342 | 24,774 | 14,829,412 | 1,888 | 1,888 |
| $5,000 under $6,000 | 5,460,768 | 30,007 | | 2,409 | 2,409 | 5,276,427 | 29,047 | 15,624,390 | 2,386 | 2,386 |
| $6,000 under $7,000 | 5,497,614 | 35,696 | | 3,030 | 3,030 | 5,221,198 | 33,938 | 16,762,931 | 2,984 | 2,984 |
| $7,000 under $8,000 | 4,979,631 | 37,265 | | 3,357 | 3,357 | 4,992,264 | 37,407 | 17,396,801 | 3,435 | 3,435 |
| $8,000 under $9,000 | 4,147,888 | 35,199 | | 3,368 | 3,368 | 4,520,784 | 38,360 | 16,138,942 | 3,751 | 3,751 |
| $9,000 under $10,000 | 3,387,836 | 32,114 | | 3,269 | 3,269 | 3,786,887 | 35,919 | 13,917,758 | 3,684 | 3,684 |
| $10,000 under $15,000 | 7,714,561 | 91,768 | | 10,712 | 10,712 | 9,262,594 | 110,564 | 34,079,782 | 12,981 | 12,981 |
| $15,000 under $20,000 | 1,761,926 | 29,935 | | 4,189 | 4,189 | 2,229,621 | 37,850 | 8,237,436 | 5,296 | 5,296 |
| $20,000 under $25,000 | | | | | | | | | | |
| $25,000 under $30,000 | 1,393,802 | 39,648 | | 7,440 | 7,440 | 1,643,995 | 46,426 | 6,279,633 | 8,691 | 8,691 |
| $30,000 under $50,000 | | | | | | | | | | |
| $50,000 under $100,000 | 188,910 | 12,440 | | 3,654 | 3,654 | 218,382 | 14,380 | 856,195 | 4,229 | 4,229 |
| $100,000 under $200,000 | 43,963 | 7,164 | | 2,752 | 2,752 | 40,940 | 5,393 | 151,739 | 2,001 | 2,001 |
| $200,000 under $500,000 | | | | | | 10,004 | 2,845 | 35,457 | 1,175 | 1,175 |
| $500,000 under $1,000,000 | 1,404 | 946 | | 408 | 408 | 1,578 | 1,058 | 5,596 | 457 | 457 |
| $1,000,000 or more | 646 | 1,434 | | 603 | 603 | 644 | 1,392 | 2,171 | 590 | 590 |
| Returns with no adjusted gross income | 397,372 | -1,462 | | - | - | 374,240 | -1,821 | 1,073,137 | - | - |
| | 1967 | | | | | 1968 | | | | |
| Grand total | 71,651,909 | [1]504,809 | 198,035,957 | 62,920 | 62,920 | 73,728,708 | [1]554,420 | 201,288,269 | 76,638 | 76,638 |
| Returns with adjusted gross income, total | 71,282,525 | 506,642 | 196,986,117 | 62,920 | 62,920 | 73,347,156 | 556,305 | 200,243,781 | 76,638 | 76,638 |
| $1 under $600 | 4,080,211 | 1,363 | 4,969,182 | - | - | 4,143,414 | 1,366 | 5,015,885 | - | - |
| $600 under $1,000 | 3,319,019 | 2,641 | 4,461,014 | 5 | 5 | 3,210,314 | 2,562 | 4,175,329 | 5 | 5 |
| $1,000 under $2,000 | 7,561,689 | 11,224 | 12,744,394 | 374 | 374 | 7,467,095 | 11,063 | 12,173,574 | 381 | 381 |
| $2,000 under $3,000 | 5,905,285 | 14,731 | 12,342,313 | 793 | 793 | 5,896,399 | 14,654 | 11,757,921 | 861 | 861 |
| $3,000 under $4,000 | 5,697,243 | 19,917 | 13,240,765 | 1,384 | 1,384 | 5,565,323 | 19,457 | 12,355,586 | 1,473 | 1,473 |
| $4,000 under $5,000 | 5,451,222 | 24,522 | 14,316,603 | 1,914 | 1,914 | 5,279,417 | 23,718 | 13,133,603 | 2,013 | 2,013 |
| $5,000 under $6,000 | 5,186,943 | 28,539 | 14,757,973 | 2,430 | 2,430 | 4,998,207 | 27,484 | 13,640,511 | 2,545 | 2,545 |
| $6,000 under $7,000 | 5,219,185 | 33,925 | 16,188,159 | 3,066 | 3,066 | 4,955,627 | 32,207 | 14,921,611 | 3,145 | 3,145 |
| $7,000 under $8,000 | 5,111,630 | 38,272 | 17,394,350 | 3,563 | 3,563 | 4,743,142 | 35,572 | 15,100,601 | 3,702 | 3,702 |
| $8,000 under $9,000 | 4,477,651 | 38,025 | 15,685,234 | 3,766 | 3,766 | 4,613,452 | 39,161 | 15,820,558 | 4,213 | 4,213 |
| $9,000 under $10,000 | 3,839,287 | 36,412 | 13,893,404 | 3,775 | 3,775 | 4,023,579 | 38,179 | 14,156,206 | 4,298 | 4,298 |
| $10,000 under $15,000 | 10,385,432 | 124,433 | 38,123,620 | 14,627 | 14,627 | 11,985,301 | 144,543 | 43,791,963 | 18,298 | 18,298 |
| $15,000 under $20,000 | 2,761,962 | 46,864 | 10,150,875 | 6,562 | 6,562 | 3,660,989 | 62,117 | 13,480,953 | 9,279 | 9,279 |
| $20,000 under $25,000 | | | | | | 1,181,010 | 26,076 | 4,422,282 | 4,406 | 4,406 |
| $25,000 under $30,000 | 1,958,137 | 55,056 | 7,440,232 | 10,282 | 10,282 | 520,437 | 14,175 | 1,998,147 | 2,652 | 2,652 |
| $30,000 under $50,000 | | | | | | 719,433 | 27,020 | 2,801,242 | 6,126 | 6,126 |
| $50,000 under $100,000 | 260,607 | 17,203 | 1,029,208 | 5,055 | 5,055 | 301,794 | 19,983 | 1,191,722 | 6,205 | 6,205 |
| $100,000 under $200,000 | 51,352 | 6,768 | 192,536 | 2,509 | 2,509 | 63,000 | 8,315 | 236,693 | 3,250 | 3,250 |
| $200,000 under $500,000 | 12,738 | 3,651 | 45,781 | 1,505 | 1,505 | 15,467 | 4,470 | 55,970 | 1,926 | 1,926 |
| $500,000 under $1,000,000 | 2,096 | 1,410 | 7,550 | 605 | 605 | 2,634 | 1,779 | 9,477 | 797 | 797 |
| $1,000,000 or more | 835 | 1,685 | 2,924 | 707 | 707 | 1,122 | 2,405 | 3,947 | 1,063 | 1,063 |
| Returns with no adjusted gross income | 369,384 | -1,832 | 1,049,840 | - | - | 381,552 | -1,884 | 1,044,488 | - | - |

Footnotes at end of table.

Table 8.1—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, EXEMPTIONS, AND TAX, BY SIZE OF ADJUSTED GROSS INCOME, 1963-1972—Continued

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

| Size of adjusted gross income | Number of returns | Adjusted gross income or deficit | Total number of exemptions | Income tax after credits | Total income tax | Number of returns | Adjusted gross income or deficit | Total number of exemptions | Income tax after credits | Total income tax |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1969 | | | | | 1970 | | | | |
| Grand total | 75,834,388 | [1]603,546 | 206,197,483 | 86,568 | 86,568 | 74,279,831 | [1]631,693 | 204,126,402 | 83,787 | 83,909 |
| Returns with adjusted gross income, total | 75,375,731 | 605,579 | 204,918,030 | 86,568 | 86,568 | 73,862,448 | 634,250 | 202,963,650 | 83,787 | 83,901 |
| $1 under $600 | 3,982,580 | 1,316 | 4,857,489 | - | - | 3,054,663 | 1,062 | 7,296,428 | - | (*) |
| $600 under $1,000 | 3,308,992 | 2,643 | 4,331,713 | 5 | 5 | 2,705,424 | 2,164 | | | |
| $1,000 under $2,000 | 7,282,677 | 10,816 | 11,640,331 | 385 | 385 | 6,288,188 | 9,421 | 9,689,622 | 48 | 48 |
| $2,000 under $3,000 | 5,887,931 | 14,655 | 11,427,528 | 878 | 878 | 5,608,762 | 13,954 | 10,933,812 | 547 | 547 |
| $3,000 under $4,000 | 5,385,488 | 18,765 | 11,803,560 | 1,427 | 1,427 | 5,147,201 | 18,049 | 11,341,589 | 1,202 | 1,203 |
| $4,000 under $5,000 | 5,098,940 | 22,921 | 12,594,793 | 1,983 | 1,983 | 5,086,413 | 22,920 | 12,135,636 | 1,827 | 1,827 |
| $5,000 under $6,000 | 4,837,694 | 26,573 | 12,631,531 | 2,550 | 2,550 | 4,761,126 | 26,166 | 12,260,074 | 2,325 | 2,325 |
| $6,000 under $7,000 | 4,565,779 | 29,658 | 13,090,939 | 3,052 | 3,052 | 4,655,467 | 30,226 | 13,026,731 | 2,885 | 2,885 |
| $7,000 under $8,000 | 4,693,221 | 35,171 | 14,446,466 | 3,813 | 3,813 | 4,429,286 | 33,202 | 13,061,647 | 3,331 | 3,332 |
| $8,000 under $9,000 | 4,385,738 | 37,237 | 14,408,383 | 4,175 | 4,175 | 4,283,653 | 36,370 | 13,582,270 | 3,795 | 3,796 |
| $9,000 under $10,000 | 4,175,096 | 39,641 | 14,233,366 | 4,630 | 4,630 | 4,173,535 | 39,635 | 13,763,400 | 4,322 | 4,322 |
| $10,000 under $15,000 | 13,649,392 | 165,612 | 49,250,148 | 21,575 | 21,575 | 14,106,019 | 171,901 | 50,271,367 | 20,633 | 20,634 |
| $15,000 under $20,000 | 4,721,696 | 80,333 | 17,325,032 | 12,236 | 12,236 | 5,538,453 | 94,511 | 20,327,153 | 13,219 | 13,220 |
| $20,000 under $25,000 | 1,536,601 | 33,950 | 5,680,488 | 5,847 | 5,847 | 1,909,167 | 42,209 | 7,108,020 | 6,651 | 6,653 |
| $25,000 under $30,000 | 645,888 | 17,554 | 2,438,288 | 3,346 | 3,346 | 768,235 | 20,859 | 2,912,131 | 3,615 | 3,616 |
| $30,000 under $50,000 | 807,497 | 30,184 | 3,140,259 | 6,860 | 6,860 | 918,188 | 34,123 | 3,549,926 | 7,141 | 7,147 |
| $50,000 under $100,000 | 328,410 | 21,649 | 1,309,784 | 6,734 | 6,734 | 350,978 | 23,107 | 1,410,582 | 6,631 | 6,646 |
| $100,000 under $200,000 | 63,605 | 8,346 | 241,410 | 3,282 | 3,282 | 62,467 | 8,155 | 238,734 | 2,986 | 3,006 |
| $200,000 under $500,000 | 14,786 | 4,247 | 53,370 | 1,857 | 1,857 | 12,830 | 3,624 | 46,146 | 1,508 | 1,534 |
| $500,000 under $1,000,000 | 2,509 | 1,682 | 8,914 | 758 | 758 | 1,751 | 1,174 | 6,252 | 511 | 527 |
| $1,000,000 or more | 1,211 | 2,624 | 4,238 | 1,177 | 1,177 | 642 | 1,419 | 2,130 | 609 | 634 |
| Returns with no adjusted gross income | 458,657 | -2,033 | 1,279,453 | - | - | 417,383 | -2,558 | 1,162,752 | - | 9 |
| | 1971 | | | | | 1972 | | | | |
| Grand total | 74,576,407 | [1]673,619 | 203,913,350 | 85,240 | 85,409 | 77,572,730 | [1]745,975 | 206,755,891 | 93,360 | 93,576 |
| Returns with adjusted gross income, total | 74,146,785 | 676,334 | 202,713,037 | 85,240 | 85,397 | 77,132,295 | 748,925 | 205,555,934 | 93,360 | 93,564 |
| $1 under $600 | 2,961,769 | 1,022 | 7,020,235 | - | (2) | 5,671,422 | 3,094 | 7,153,313 | (2) | (2) |
| $600 under $1,000 | 2,454,864 | 1,961 | | (2) | (2) | | | | | |
| $1,000 under $2,000 | 5,959,276 | 8,875 | 9,147,210 | 25 | 25 | 5,860,523 | 8,766 | 8,550,791 | 9 | 9 |
| $2,000 under $3,000 | 5,370,470 | 13,331 | 9,624,585 | 361 | 362 | 4,980,988 | 12,397 | 8,674,620 | 203 | 203 |
| $3,000 under $4,000 | 5,051,628 | 17,686 | 10,936,786 | 802 | 802 | 4,954,358 | 17,344 | 10,151,558 | 640 | 640 |
| $4,000 under $5,000 | 4,927,419 | 22,167 | 11,677,364 | 1,368 | 1,368 | 5,055,586 | 22,686 | 10,910,612 | 1,253 | 1,253 |
| $5,000 under $6,000 | 4,592,210 | 25,219 | 11,546,354 | 1,894 | 1,894 | 4,731,472 | 25,998 | 11,059,593 | 1,787 | 1,788 |
| $6,000 under $7,000 | 4,255,317 | 27,645 | 11,511,327 | 2,315 | 2,315 | 4,251,533 | 27,643 | 10,707,978 | 2,175 | 2,175 |
| $7,000 under $8,000 | 4,397,838 | 32,917 | 12,925,399 | 2,964 | 2,964 | 4,272,799 | 32,013 | 11,635,418 | 2,741 | 2,741 |
| $8,000 under $9,000 | 4,189,378 | 35,598 | 12,950,494 | 3,421 | 3,422 | 4,020,665 | 34,143 | 11,568,491 | 3,139 | 3,139 |
| $9,000 under $10,000 | 4,008,736 | 38,065 | 12,731,323 | 3,867 | 3,867 | 3,899,385 | 36,997 | 12,172,862 | 3,508 | 3,508 |
| $10,000 under $15,000 | 14,604,270 | 178,703 | 50,555,919 | 19,929 | 19,930 | 15,364,155 | 188,663 | 51,691,221 | 19,985 | 19,986 |
| $15,000 under $20,000 | 6,453,851 | 110,315 | 23,560,528 | 14,406 | 14,408 | 7,773,413 | 133,253 | 27,926,528 | 16,680 | 16,682 |
| $20,000 under $25,000 | 2,377,638 | 52,524 | 8,782,959 | 7,782 | 7,784 | 3,093,728 | 68,449 | 11,253,633 | 9,814 | 9,817 |
| $25,000 under $30,000 | 968,565 | 26,321 | 3,644,855 | 4,308 | 4,310 | 1,266,377 | 34,416 | 4,683,830 | 5,476 | 5,478 |
| $30,000 under $50,000 | 1,077,844 | 40,170 | 4,140,735 | 7,890 | 7,899 | 1,337,578 | 49,578 | 5,077,698 | 9,418 | 9,428 |
| $50,000 under $100,000 | 404,692 | 26,695 | 1,613,088 | 7,293 | 7,314 | 483,677 | 31,983 | 1,903,808 | 8,503 | 8,528 |
| $100,000 under $200,000 | 72,856 | 9,533 | 278,345 | 3,383 | 3,412 | 91,707 | 11,993 | 351,035 | 4,101 | 4,136 |
| $200,000 under $500,000 | 15,089 | 4,275 | 54,624 | 1,756 | 1,791 | 19,233 | 5,415 | 69,783 | 2,152 | 2,198 |
| $500,000 under $1,000,000 | 2,192 | 1,473 | 7,849 | 667 | 687 | 2,666 | 1,791 | 9,533 | 782 | 809 |
| $1,000,000 or more | 883 | 1,842 | 3,058 | 809 | 845 | 1,030 | 2,301 | 3,629 | 994 | 1,046 |
| Returns with no adjusted gross income | 429,622 | -2,715 | 1,200,313 | - | 12 | 440,435 | -2,950 | 1,199,957 | - | 12 |

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Adjusted gross income less deficit.
[2]Less than $500,000.

Table 8.2—NUMBER OF RETURNS BY MAJOR CHARACTERISTICS, ADJUSTED GROSS INCOME AND DEFICIT, INCOME SUBJECT TO TAX, AND TAX, 1963-1972

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

| Items | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 | 1972 |
|---|---|---|---|---|---|---|---|---|---|---|
| Number of returns, total | 63,943 | 65,376 | 67,596 | 70,160 | 71,652 | 73,729 | 75,834 | 74,280 | 74,576 | 77,573 |
| Taxable | 51,323 | 51,306 | 53,701 | 56,709 | 58,673 | 61,289 | 63,721 | 59,317 | 59,916 | 60,869 |
| Nontaxable, total | 12,620 | 14,069 | 13,896 | 13,451 | 12,979 | 12,440 | 12,113 | 14,962 | 14,660 | 16,704 |
| With income subject to tax | 576 | 617 | 663 | 668 | 687 | 599 | 498 | 279 | 384 | 454 |
| With no adjusted gross income | 432 | 432 | 397 | 374 | 369 | 382 | 459 | 416 | 428 | 439 |
| Returns with standard deductions, total | 35,357 | 38,034 | 39,327 | 41,226 | 41,508 | 41,317 | 40,460 | 38,432 | 43,461 | 50,152 |
| With minimum standard deduction or low-income allowance[1] | n.a. | 23,533 | 23,237 | 23,584 | 23,134 | 22,554 | 22,375 | 20,905 | 32,289 | 36,013 |
| Taxable | 25,495 | 26,297 | 27,744 | 29,917 | 30,551 | 30,919 | 30,520 | 25,280 | 30,630 | 35,159 |
| Nontaxable | 9,862 | 11,737 | 11,583 | 11,309 | 10,957 | 10,398 | 9,941 | 13,153 | 12,831 | 14,993 |
| Returns with itemized deductions, total | 28,154 | 26,910 | 27,872 | 28,560 | 29,774 | 32,030 | 34,915 | 35,430 | 30,686 | 26,980 |
| Taxable | 25,828 | 25,009 | 25,957 | 26,792 | 28,122 | 30,370 | 33,202 | 34,036 | 29,285 | 25,709 |
| Nontaxable | 2,326 | 1,900 | 1,915 | 1,768 | 1,652 | 1,660 | 1,714 | 1,394 | 1,401 | 1,272 |
| Returns with self-employment tax, total | 6,483 | 6,361 | 6,484 | 6,545 | 6,373 | 6,347 | 6,331 | 6,089 | 6,053 | 6,322 |
| Taxable | 4,665 | 4,554 | 4,819 | 5,099 | 5,005 | 5,140 | 5,296 | 4,898 | 4,766 | 4,925 |
| Nontaxable | 1,817 | 1,806 | 1,665 | 1,446 | 1,368 | 1,207 | 1,035 | 1,191 | 1,287 | 1,398 |
| Returns with additional tax for tax preferences | - | - | - | - | - | - | - | 19 | 24 | 26 |
| Number of returns by source of income or loss: | | | | | | | | | | |
| Salaries and wages[2] | 56,303 | 57,524 | 59,706 | 62,361 | 64,075 | 66,019 | 67,855 | 66,966 | 67,067 | 70,025 |
| Business or profession: | | | | | | | | | | |
| Net profit | 4,835 | 4,889 | 4,887 | 4,970 | 4,994 | 4,884 | 4,909 | 4,827 | 4,947 | 5,154 |
| Net loss | 876 | 903 | 898 | 938 | 994 | 1,054 | 1,175 | 1,333 | 1,444 | 1,534 |
| Farm: | | | | | | | | | | |
| Net profit | 2,108 | 2,000 | 1,999 | 1,997 | 1,887 | 1,851 | 1,937 | 1,792 | 1,485 | 1,619 |
| Net loss | 1,086 | 1,110 | 1,035 | 1,012 | 1,125 | 1,182 | 1,155 | 1,234 | 1,290 | 1,172 |
| Partnership:[3] | | | | | | | | | | |
| Net profit | 1,573 | 1,499 | 1,518 | 1,457 | 1,479 | 1,654 | 1,494 | 1,405 | 1,429 | 1,460 |
| Net loss | 412 | 433 | 423 | 422 | 460 | 582 | 553 | 600 | 709 | 753 |
| Sales of capital assets: | | | | | | | | | | |
| Net gain | 4,947 | 5,321 | 5,930 | 6,002 | 6,956 | 7,586 | 6,975 | 5,488 | 5,944 | 6,771 |
| Net loss | 1,595 | 1,502 | 1,397 | 1,584 | 1,442 | 1,368 | 2,150 | 2,474 | 2,144 | 2,096 |
| Ordinary gain from sales of depreciable property[4] | 152 | 188 | 233 | 260 | 266 | 296 | 295 | 261 | - | - |
| Sales of property *other* than capital assets: | | | | | | | | | | |
| Net gain | 100 | 82 | 66 | 63 | 55 | 59 | 67 | 115 | 427 | 514 |
| Net loss | 182 | 186 | 195 | 187 | 211 | 219 | 222 | 329 | 319 | 307 |
| Dividends in adjusted gross income[5] | 6,638 | 5,667 | 5,890 | 6,408 | 6,657 | 7,052 | 7,659 | 7,730 | 7,519 | 7,581 |
| Interest received[6] | 21,387 | 22,229 | 23,582 | 28,316 | 29,582 | 31,061 | 32,127 | 32,630 | 34,114 | 35,697 |
| Pensions and annuities (taxable portion): | | | | | | | | | | |
| Life expectancy method | 1,617 | 1,788 | 1,984 | 2,307 | 2,503 | 2,396 | 3,244 | 3,250 | 3,469 | 3,733 |
| 3-year method | | | | | | 428 | | | | |
| Rents: | | | | | | | | | | |
| Net income | 4,079 | 3,916 | 3,906 | 3,991 | 4,001 | 4,287 | 3,924 | 3,595 | 3,816 | 3,764 |
| Net loss | 2,040 | 2,078 | 2,181 | 2,239 | 2,362 | 2,414 | 2,419 | 2,457 | 2,556 | 2,562 |
| Royalties: | | | | | | | | | | |
| Net income | 443 | 483 | 496 | 509 | 543 | (*) | 495 | 473 | 517 | 490 |
| Net loss | 32 | 33 | 30 | 24 | 24 | | 36 | 33 | 29 | 33 |
| Estates and trusts: | | | | | | | | | | |
| Net income | 459 | Not tabulated | | 514 | 515 | 526 | 567 | 574 | 598 | 633 |
| Net loss | 28 | | | 37 | 36 | 34 | 44 | 42 | 44 | 59 |
| Amounts: | | | | | | | | | | |
| Adjusted gross income, total | 370,271 | 398,212 | 430,663 | 470,272 | 506,642 | 556,305 | 605,579 | 631,693 | 673,619 | 745,975 |
| Taxable returns | 350,447 | 376,005 | 409,337 | 450,185 | 487,445 | 538,296 | 588,220 | 610,272 | 651,269 | 717,416 |
| Nontaxable returns | 19,824 | 22,207 | 21,326 | 20,087 | 19,196 | 18,009 | 17,359 | 21,421 | 22,350 | 28,559 |
| Deficit, total | 1,439 | 1,552 | 1,462 | 1,821 | 1,832 | 1,884 | 2,033 | 2,558 | 2,715 | 2,950 |
| Taxable returns[7] | - | - | - | - | - | - | - | 106 | 132 | 155 |
| Nontaxable returns | - | - | - | - | - | - | - | 2,452 | 2,583 | 2,795 |
| Taxable income and income subject to tax: | | | | | | | | | | |
| Taxable income, total | 209,090 | 229,875 | 255,082 | 286,297 | 315,108 | 352,800 | 388,820 | 401,154 | 413,987 | 447,633 |
| Taxable returns | 208,602 | 229,268 | 254,339 | 285,502 | 314,273 | 351,980 | 388,154 | 400,859 | 413,425 | 446,645 |
| Income subject to tax, total | 209,106 | 229,839 | 255,094 | 286,313 | 315,122 | 352,133 | 388,131 | 399,886 | 412,417 | 445,590 |
| At regular rates and at maximum rate on earned income | - | 227,154 | 251,840 | 283,264 | 310,864 | 346,265 | 382,746 | 397,836 | 410,251 | 444,602 |
| At capital gains rates | - | 2,685 | 3,254 | 3,049 | 4,258 | 5,868 | 5,385 | 2,050 | 2,166 | 988 |
| Tax preferences | - | - | - | - | - | - | - | 4,473 | 6,328 | 7,990 |
| Tax, total | 49,216 | 48,185 | 50,632 | 57,627 | 64,525 | 78,419 | 88,524 | 85,767 | 87,469 | 95,656 |
| Income tax after credits, total | 48,204 | 47,153 | 49,530 | 56,087 | 62,920 | 76,638 | 86,568 | 83,787 | 85,240 | 93,360 |
| Income tax excluding surcharge | - | - | - | - | - | 71,459 | 78,875 | 81,769 | 85,220 | 93,353 |
| Surcharge | - | - | - | - | - | 5,179 | 7,693 | 2,018 | 20 | 7 |
| Self-employment tax | 1,002 | 1,016 | 1,078 | 1,499 | 1,553 | 1,724 | 1,898 | 1,830 | 2,026 | 2,045 |
| Tax from recomputing prior-year investment credit | 10 | 16 | 24 | 41 | 52 | 57 | 58 | 26 | 32 | 33 |
| Additional tax for tax preferences | - | - | - | - | - | - | - | 122 | 169 | 216 |
| Social security taxes on tip income | - | - | - | - | - | - | - | 1 | 2 | 1 |
| Tax credits, total | 544 | 745 | 615 | 687 | 736 | 802 | 771 | 371 | 703 | 1,083 |
| Retirement income credit | 212 | 184 | 168 | 181 | 193 | 181 | 197 | 168 | 133 | 127 |
| Investment credit | 281 | 313 | 376 | 431 | 444 | 496 | 245 | 31 | 362 | 706 |
| Foreign tax credit | - | 48 | 62 | 71 | 92 | 120 | 147 | 170 | 205 | 221 |
| All other tax credits | 51 | 200 | 9 | 4 | 7 | 5 | [8]182 | 2 | 2 | 28 |

[1]Low-income allowance in 1970-1972.
[2]For 1963, excludes returns with small amounts of wages not subject to withholding reported as other income on Form 1040A.
[3]Includes Small Business Corporation net income or loss for all years except 1966, 1967, and 1969-1972.
[4]For 1971 and 1972, not shown separately; included in "sales of property other than capital assets."
[5]For 1963-1965, excludes returns with dividends reported on Form 1040A.
[6]For 1963-1965, excludes returns with interest reported on Form 1040A.
[7]For 1970-1972, returns with additional tax for tax preferences.
[8]Includes unspecified tax credits.
(*)Tabulated in combination with the source directly preceding it. Combined frequencies are not wholly comparable with those when separated.

Table 8.3—SOURCES OF INCOME BY TYPE, 1963-1972

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

| Sources of income | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 | 1972 |
|---|---|---|---|---|---|---|---|---|---|---|
| Adjusted gross income less deficit | 368,778 | 396,660 | 429,201 | 468,451 | 504,809 | 554,420 | 603,546 | 631,693 | 673,619 | 745,975 |
| Salaries and wages[1] | 299,443 | 323,266 | 347,150 | 381,067 | 411,646 | 451,505 | 498,865 | 531,884 | 564,967 | 622,599 |
| Business or profession: | | | | | | | | | | |
| Net profit | 22,757 | 24,802 | 26,315 | 28,140 | 29,555 | 31,273 | 33,111 | 33,543 | 35,324 | 38,114 |
| Net loss | 1,642 | 1,809 | 1,727 | 1,952 | 2,163 | 2,353 | 2,700 | 2,989 | 3,286 | 3,662 |
| Farm: | | | | | | | | | | |
| Net profit | 4,658 | 4,703 | 5,218 | 5,986 | 5,565 | 5,539 | 6,142 | 5,688 | 5,466 | 7,337 |
| Net loss | 1,902 | 2,067 | 1,853 | 1,916 | 2,211 | 2,411 | 2,565 | 2,900 | 3,278 | 3,231 |
| Partnership:[2] | | | | | | | | | | |
| Net profit | 10,342 | 10,862 | 11,960 | 12,080 | 13,032 | 15,701 | 14,182 | 13,738 | 14,154 | 15,261 |
| Net loss | 1,029 | 1,131 | 1,354 | 1,354 | 1,498 | 2,246 | 2,328 | 2,838 | 3,351 | 4,203 |
| Sales of capital assets: | | | | | | | | | | |
| Net gain | 7,468 | 8,909 | 11,069 | 10,960 | 14,594 | 18,854 | 16,078 | 10,656 | 14,559 | 18,397 |
| Net loss | 1,019 | 970 | 889 | 1,019 | 912 | 864 | 1,495 | 1,649 | 1,404 | 1,321 |
| Ordinary gain from sales of depreciable property[3] | 85 | 130 | 195 | 244 | 273 | 349 | 359 | 343 | - | - |
| Sales of property *other* than capital assets: | | | | | | | | | | |
| Net gain | 75 | 73 | 57 | 67 | 65 | 95 | 83 | 163 | 607 | 794 |
| Net loss | 313 | 245 | 290 | 324 | 375 | 473 | 390 | 616 | 617 | 597 |
| Dividends in adjusted gross income[4] | 11,452 | 11,917 | 12,961 | 13,998 | 14,202 | 15,222 | 15,740 | 15,807 | 15,671 | 16,794 |
| Interest received[5] | 9,212 | 10,125 | 11,296 | 13,225 | 14,899 | 16,782 | 19,626 | 22,021 | 24,731 | 27,400 |
| Pensions and annuities (taxable portion): | | | | | | | | | | |
| Life expectancy method | 2,702 | 3,118 | 3,568 | 4,426 | 5,046 | 4,839 | 6,918 | 7,879 | 9,294 | 11,011 |
| 3-year method | | | | | | 1,150 | | | | |
| Rents: | | | | | | | | | | |
| Net income | 3,924 | 3,940 | 4,020 | 4,359 | 4,387 | 5,540 | 4,852 | 4,885 | 5,345 | 6,100 |
| Net loss | 1,211 | 1,315 | 1,566 | 1,751 | 1,848 | 2,065 | 2,206 | 2,458 | 2,758 | 3,111 |
| Royalties: | | | | | | | | | | |
| Net income | 644 | 686 | 687 | 778 | 744 | (*) | 771 | 877 | 926 | 994 |
| Net loss | 61 | 80 | 66 | 66 | 68 | | 82 | 71 | 68 | 83 |
| Estates and trusts: | | | | | | | | | | |
| Income | 727 | 4,628 | 5,592 | 1,051 | 1,072 | 1,191 | 1,485 | 1,533 | 1,672 | 1,924 |
| Loss | 48 | | | 45 | 40 | 53 | 64 | 85 | 93 | 101 |
| Other sources (net)[6] | 2,533 | | | 4,179 | 3,187 | 2,189 | -2,836 | 3,944 | 4,598 | 5,122 |
| Statutory adjustments[7] | 19 | 2,879 | 3,143 | 3,681 | 4,342 | 5,340 | - | 7,665 | 8,848 | 9,565 |

[1]For 1963, excludes small amounts in wages not subject to withholding reported as other income on Form 1040A. For 1963, salaries and wages are net of excludable sick pay and certain employee business expenses, but for 1964-1972, the amount is a gross figure.

[2]Includes Small Business Corporation net income or loss for all years except 1966, 1967, and 1969-1972.

[3]Not tabulated separately for 1971 and 1972.

[4]For 1963-1965, excludes dividends reported on Form 1040A.

[5]For 1963-1965, excludes interest reported on Form 1040A.

[6]For 1963, includes dividends, interest, and wages not subject to withholding reported in one sum on Form 1040A. For 1968, includes partnership, estates and trusts, and Small Business Corporation net income or net loss when the type of income or loss is not specified. For 1969-1970, includes not allocable sources of income or loss and for 1969, also includes statutory adjustments.

[7]For 1963, includes only self-employed retirement deduction, but for 1964-1972, also includes excludable sick pay, employee moving expenses, and certain employee business expenses for 1969, included with other sources.

(*) Tabulated in combination with the source directly preceding it.

Table 8.4—RETURNS WITH TOTAL INCOME TAX: NUMBER, ADJUSTED GROSS INCOME, INCOME SUBJECT TO TAX, TOTAL INCOME TAX, AND AVERAGE TAX, BY SIZE OF ADJUSTED GROSS INCOME 1963-1972

| Size of adjusted gross income | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 | 1972 |
|---|---|---|---|---|---|---|---|---|---|---|
| NUMBER OF RETURNS | | | | | | | | | | |
| Total | 51,323,221 | 51,306,338 | 53,700,794 | 56,709,076 | 58,672,938 | 61,288,708 | 63,721,394 | 59,317,371 | 59,916,372 | 60,869,017 |
| No adjusted gross income | - | - | - | - | - | - | - | 1,351 | 1,703 | 1,801 |
| $1 under $1,000 | 1,460,034 | 519,777 | 552,583 | 632,604 | 622,581 | 652,315 | 658,904 | 38,391 | 3,214 | 22,894 |
| $1,000 under $2,000 | 4,318,374 | 4,274,235 | 4,487,369 | 4,879,824 | 5,002,397 | 5,108,964 | 5,139,934 | 1,259,426 | 1,088,981 | 156,223 |
| $2,000 under $3,000 | 4,785,696 | 4,230,995 | 4,325,234 | 4,497,834 | 4,350,531 | 4,450,249 | 4,479,593 | 3,717,830 | 3,737,723 | 3,034,523 |
| $3,000 under $4,000 | 5,282,080 | 4,994,752 | 5,047,285 | 4,939,112 | 4,904,314 | 4,851,803 | 4,727,114 | 4,194,497 | 3,968,451 | 3,676,185 |
| $4,000 under $5,000 | 5,686,287 | 5,365,249 | 5,201,239 | 5,028,982 | 4,968,808 | 4,871,613 | 4,691,698 | 4,603,288 | 4,352,671 | 4,332,734 |
| $5,000 under $6,000 | 5,617,112 | 5,474,381 | 5,201,624 | 5,050,612 | 4,969,466 | 4,806,325 | 4,647,962 | 4,544,899 | 4,296,925 | 4,357,401 |
| $6,000 under $7,000 | 5,390,530 | 5,315,394 | 5,378,580 | 5,101,152 | 5,117,757 | 4,845,996 | 4,473,668 | 4,548,135 | 4,095,186 | 4,050,374 |
| $7,000 under $8,000 | 4,517,117 | 4,801,475 | 4,928,047 | 4,939,850 | 5,058,847 | 4,689,926 | 4,644,368 | 4,370,242 | 4,315,860 | 4,122,407 |
| $8,000 under $9,000 | 3,524,119 | 3,857,806 | 4,125,098 | 4,496,362 | 4,452,228 | 4,588,959 | 4,366,942 | 4,245,262 | 4,148,319 | 3,949,790 |
| $9,000 under $10,000 | 2,643,623 | 3,018,742 | 3,377,613 | 3,769,699 | 3,827,088 | 4,009,646 | 4,159,607 | 4,164,905 | 3,985,089 | 3,845,630 |
| $10,000 under $15,000 | 5,651,184 | 6,593,499 | 7,695,823 | 9,239,969 | 10,363,364 | 11,960,870 | 13,625,399 | 14,080,901 | 14,566,854 | 15,284,303 |
| $15,000 under $20,000 | 1,234,769 | 1,456,670 | 1,756,955 | 2,223,601 | 2,755,946 | 3,654,186 | 4,713,976 | 5,531,900 | 6,446,017 | 7,755,147 |
| $20,000 under $25,000 | 458,170 | | | | | 1,178,276 | 1,533,608 | 1,906,351 | 2,373,162 | 3,087,340 |
| $25,000 under $30,000 | 592,854 | 1,208,517 | 1,389,340 | 1,638,911 | 1,952,979 | 519,206 | 645,031 | 766,476 | 966,923 | 1,261,643 |
| $30,000 under $50,000 | | | | | | 717,788 | 805,293 | 916,186 | 1,074,960 | 1,334,324 |
| $50,000 under $100,000 | 131,971 | 158,700 | 188,276 | 217,765 | 260,010 | 300,901 | 326,931 | 350,041 | 403,614 | 482,087 |
| $100,000 under $500,000 | 28,146 | 34,626 | 43,713 | 50,628 | 63,754 | 78,011 | 77,758 | 74,918 | 87,660 | 110,535 |
| $500,000 under $1,000,000 | 804 | 1,057 | 1,391 | 1,545 | 2,056 | 2,583 | 2,449 | 1,733 | 2,180 | 2,652 |
| $1,000,000 or more | 351 | 463 | 624 | 626 | 812 | 1,091 | 1,159 | 639 | 880 | 1,024 |
| | (Million Dollars) | | | | | | | | | |
| ADJUSTED GROSS INCOME | | | | | | | | | | |
| Total | 350,447 | 376,005 | 409,337 | 450,185 | 487,445 | 538,296 | 588,220 | [1]610,272 | [1]651,269 | [1]717,416 |
| No adjusted gross income | - | - | - | - | - | - | - | -106 | -132 | -155 |
| $1 under $1,000 | 1,217 | 487 | 521 | 595 | 586 | 612 | 623 | 35 | 3 | 21 |
| $1,000 under $2,000 | 6,406 | 6,306 | 6,638 | 7,223 | 7,454 | 7,576 | 7,662 | 2,252 | 1,988 | 260 |
| $2,000 under $3,000 | 12,013 | 10,631 | 10,866 | 11,305 | 10,901 | 11,091 | 11,169 | 9,327 | 9,329 | 7,660 |
| $3,000 under $4,000 | 18,515 | 17,542 | 17,695 | 17,287 | 17,170 | 16,989 | 16,490 | 14,762 | 13,942 | 12,942 |
| $4,000 under $5,000 | 25,615 | 24,172 | 23,431 | 22,655 | 22,380 | 21,906 | 21,123 | 20,774 | 19,616 | 19,476 |
| $5,000 under $6,000 | 30,893 | 30,105 | 28,602 | 27,817 | 27,357 | 26,437 | 25,540 | 24,979 | 23,611 | 23,962 |
| $6,000 under $7,000 | 34,983 | 34,503 | 34,931 | 33,164 | 33,271 | 31,500 | 29,067 | 29,541 | 26,616 | 26,343 |
| $7,000 under $8,000 | 33,786 | 35,943 | 36,883 | 37,018 | 37,879 | 35,177 | 34,811 | 32,764 | 32,305 | 30,886 |
| $8,000 under $9,000 | 29,856 | 32,700 | 35,007 | 38,152 | 37,812 | 38,955 | 37,079 | 36,045 | 35,251 | 33,539 |
| $9,000 under $10,000 | 25,051 | 28,611 | 32,017 | 35,755 | 36,296 | 38,047 | 39,495 | 39,552 | 37,840 | 36,485 |
| $10,000 under $15,000 | 66,781 | 78,094 | 91,550 | 110,297 | 124,171 | 144,254 | 165,329 | 171,607 | 178,272 | 187,713 |
| $15,000 under $20,000 | 20,984 | 24,772 | 29,849 | 37,747 | 46,762 | 61,999 | 80,201 | 94,401 | 110,182 | 132,944 |
| $20,000 under $25,000 | 10,164 | | | | | 26,016 | 33,885 | 42,148 | 52,426 | 68,308 |
| $25,000 under $30,000 | 19,752 | 34,408 | 39,524 | 46,284 | 54,914 | 14,142 | 17,530 | 20,811 | 26,276 | 34,286 |
| $30,000 under $50,000 | | | | | | 26,960 | 30,102 | 34,050 | 40,060 | 49,454 |
| $50,000 under $100,000 | 8,651 | 10,429 | 12,400 | 14,337 | 17,162 | 19,922 | 21,552 | 23,044 | 26,623 | 31,877 |
| $100,000 under $500,000 | 4,537 | 5,649 | 7,115 | 8,180 | 10,356 | 12,698 | 12,478 | 11,715 | 13,760 | 17,342 |
| $500,000 under $1,000,000 | 537 | 700 | 938 | 1,037 | 1,383 | 1,744 | 1,642 | 1,162 | 1,464 | 1,783 |
| $1,000,000 or more | 704 | 952 | 1,371 | 1,332 | 1,590 | 2,273 | 2,442 | 1,409 | 1,836 | 2,289 |
| INCOME SUBJECT TO TAX | | | | | | | | | | |
| Total | 208,602 | 229,268 | 254,339 | 285,502 | 314,273 | 351,980 | 388,154 | 400,859 | 413,425 | 446,645 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 214 | 31 | 33 | 36 | 35 | 38 | 36 | 4 | 1 | 2 |
| $1,000 under $2,000 | 2,600 | 2,130 | 2,300 | 2,528 | 2,621 | 2,663 | 2,706 | 338 | 174 | 63 |
| $2,000 under $3,000 | 5,458 | 4,979 | 5,198 | 5,550 | 5,374 | 5,572 | 5,626 | 3,699 | 2,508 | 1,423 |
| $3,000 under $4,000 | 8,872 | 8,515 | 8,843 | 8,821 | 9,000 | 9,054 | 8,655 | 7,631 | 5,367 | 4,321 |
| $4,000 under $5,000 | 12,619 | 12,171 | 12,015 | 12,018 | 12,135 | 12,048 | 11,668 | 11,303 | 8,752 | 8,085 |
| $5,000 under $6,000 | 15,612 | 15,565 | 15,202 | 15,007 | 15,170 | 14,896 | 14,639 | 14,059 | 11,778 | 11,160 |
| $6,000 under $7,000 | 18,241 | 18,320 | 18,931 | 18,498 | 18,886 | 18,066 | 17,023 | 17,038 | 14,163 | 13,336 |
| $7,000 under $8,000 | 18,516 | 20,005 | 20,692 | 21,035 | 21,705 | 20,838 | 20,824 | 19,372 | 17,867 | 16,468 |
| $8,000 under $9,000 | 17,214 | 19,050 | 20,421 | 22,606 | 22,561 | 23,389 | 22,473 | 21,716 | 20,260 | 18,565 |
| $9,000 under $10,000 | 15,230 | 17,421 | 19,473 | 21,899 | 22,312 | 23,536 | 24,602 | 24,435 | 22,520 | 20,501 |
| $10,000 under $15,000 | 44,195 | 51,915 | 60,826 | 73,545 | 82,684 | 95,849 | 109,851 | 112,211 | 112,227 | 112,925 |
| $15,000 under $20,000 | 15,119 | 17,970 | 21,669 | 27,431 | 33,921 | 44,682 | 57,499 | 66,590 | 75,514 | 88,052 |
| $20,000 under $25,000 | 7,637 | | | | | 19,497 | 25,279 | 30,984 | 37,773 | 48,092 |
| $25,000 under $30,000 | 15,553 | 26,832 | 30,890 | 36,185 | 42,874 | 10,870 | 13,360 | 15,638 | 19,447 | 24,962 |
| $30,000 under $50,000 | | | | | | 21,339 | 23,478 | 26,448 | 30,725 | 37,213 |
| $50,000 under $100,000 | 7,014 | 8,528 | 10,204 | 11,816 | 14,147 | 16,209 | 17,279 | 18,390 | 21,116 | 25,024 |
| $100,000 under $500,000 | 3,557 | 4,522 | 5,773 | 6,636 | 8,429 | 10,181 | 9,843 | 9,122 | 10,767 | 13,528 |
| $500,000 under $1,000,000 | 406 | 558 | 760 | 827 | 1,118 | 1,390 | 1,291 | 843 | 1,101 | 1,308 |
| $1,000,000 or more | 544 | 756 | 1,110 | 1,063 | 1,301 | 1,862 | 2,023 | 1,037 | 1,366 | 1,615 |

Table 8.4—RETURNS WITH TOTAL INCOME TAX: NUMBER, ADJUSTED GROSS INCOME, INCOME SUBJECT TO TAX, TOTAL INCOME TAX, AND AVERAGE TAX, BY SIZE OF ADJUSTED GROSS INCOME 1963-1972—Continued

| Size of adjusted gross income | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 | 1972 |
|---|---|---|---|---|---|---|---|---|---|---|
| TOTAL INCOME TAX[2] | (Million Dollars) | | | | | | | | | |
| Total | 48,204 | 47,153 | 49,530 | 56,087 | 62,920 | 76,638 | 86,568 | 83,909 | 85,409 | 93,576 |
| No adjusted gross income | - | - | - | - | - | - | - | 9 | 12 | 12 |
| $1 under $1,000 | 43 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | (3) | (3) |
| $1,000 under $2,000 | 516 | 343 | 329 | 360 | 374 | 381 | 385 | 48 | 25 | 9 |
| $2,000 under $3,000 | 1,074 | 814 | 769 | 822 | 793 | 861 | 878 | 547 | 362 | 203 |
| $3,000 under $4,000 | 1,753 | 1,427 | 1,356 | 1,353 | 1,384 | 1,473 | 1,427 | 1,203 | 802 | 640 |
| $4,000 under $5,000 | 2,525 | 2,079 | 1,879 | 1,888 | 1,914 | 2,013 | 1,983 | 1,827 | 1,368 | 1,253 |
| $5,000 under $6,000 | 3,144 | 2,676 | 2,409 | 2,386 | 2,430 | 2,545 | 2,550 | 2,325 | 1,894 | 1,788 |
| $6,000 under $7,000 | 3,694 | 3,186 | 3,030 | 2,984 | 3,066 | 3,145 | 3,052 | 2,885 | 2,315 | 2,175 |
| $7,000 under $8,000 | 3,774 | 3,526 | 3,357 | 3,435 | 3,563 | 3,702 | 3,813 | 3,332 | 2,964 | 2,741 |
| $8,000 under $9,000 | 3,537 | 3,402 | 3,368 | 3,751 | 3,766 | 4,213 | 4,175 | 3,796 | 3,422 | 3,139 |
| $9,000 under $10,000 | 3,156 | 3,154 | 3,269 | 3,684 | 3,775 | 4,298 | 4,630 | 4,322 | 3,867 | 3,508 |
| $10,000 under $15,000 | 9,430 | 9,792 | 10,712 | 12,981 | 14,627 | 18,298 | 21,575 | 20,634 | 19,930 | 19,986 |
| $15,000 under $20,000 | 3,497 | 3,709 | 4,189 | 5,296 | 6,562 | 9,279 | 12,236 | 13,220 | 14,408 | 16,682 |
| $20,000 under $25,000 | 1,925 | | | | | 4,406 | 5,847 | 10,269 | 7,785 | 9,817 |
| $25,000 under $30,000 | 4,755 | 6,882 | 7,440 | 8,691 | 10,282 | 2,652 | 3,346 | | 4,310 | 5,478 |
| $30,000 under $50,000 | | | | | | 6,126 | 6,860 | 7,147 | 7,899 | 9,428 |
| $50,000 under $100,000 | 2,920 | 3,204 | 3,654 | 4,229 | 5,055 | 6,205 | 6,734 | 6,646 | 7,314 | 8,528 |
| $100,000 under $500,000 | 1,890 | 2,220 | 2,752 | 3,176 | 4,014 | 5,177 | 5,139 | 4,540 | 5,202 | 6,335 |
| $500,000 under $1,000,000 | 243 | 306 | 408 | 457 | 605 | 797 | 758 | 527 | 686 | 809 |
| $1,000,000 or more | 326 | 427 | 603 | 590 | 707 | 1,063 | 1,177 | 634 | 845 | 1,046 |
| AVERAGE INCOME TAX PER RETURN | (Dollars) | | | | | | | | | |
| Average total income tax | 939 | 919 | 922 | 989 | 1,072 | 1,250 | 1,358 | 1,415 | 1,425 | 1,537 |
| No adjusted gross income | - | - | - | - | - | - | - | 6,662 | 7,046 | 6,663 |
| $1 under $1,000 | 29 | 10 | 9 | 8 | 8 | 7 | 7 | 3 | 411 | 17 |
| $1,000 under $2,000 | 120 | 80 | 73 | 74 | 75 | 74 | 74 | 38 | 23 | 58 |
| $2,000 under $3,000 | 224 | 192 | 178 | 183 | 182 | 193 | 195 | 147 | 97 | 67 |
| $3,000 under $4,000 | 332 | 286 | 269 | 274 | 282 | 303 | 301 | 287 | 202 | 174 |
| $4,000 under $5,000 | 444 | 387 | 361 | 375 | 385 | 413 | 422 | 397 | 314 | 289 |
| $5,000 under $6,000 | 560 | 489 | 463 | 472 | 489 | 529 | 548 | 512 | 441 | 410 |
| $6,000 under $7,000 | 685 | 599 | 563 | 585 | 599 | 649 | 681 | 634 | 565 | 537 |
| $7,000 under $8,000 | 836 | 734 | 681 | 695 | 704 | 789 | 820 | 762 | 687 | 665 |
| $8,000 under $9,000 | 1,004 | 882 | 816 | 834 | 846 | 918 | 955 | 894 | 825 | 795 |
| $9,000 under $10,000 | 1,194 | 1,045 | 968 | 977 | 986 | 1,071 | 1,112 | 1,038 | 970 | 912 |
| $10,000 under $15,000 | 1,669 | 1,485 | 1,392 | 1,405 | 1,411 | 1,529 | 1,583 | 1,465 | 1,368 | 1,308 |
| $15,000 under $20,000 | 2,832 | 2,546 | 2,384 | 2,382 | 2,381 | 2,539 | 2,595 | 2,390 | 2,235 | 2,151 |
| $20,000 under $25,000 | 4,201 | | | | | 3,739 | 3,813 | 3,842 | 3,280 | 3,180 |
| $25,000 under $30,000 | 8,021 | 5,695 | 5,355 | 5,303 | 5,265 | 5,108 | 5,187 | | 4,457 | 4,342 |
| $30,000 under $50,000 | | | | | | 8,535 | 8,519 | 7,801 | 7,348 | 7,066 |
| $50,000 under $100,000 | 22,127 | 20,191 | 19,408 | 19,420 | 19,440 | 20,621 | 20,594 | 18,985 | 18,122 | 17,690 |
| $100,000 under $500,000 | 67,158 | 64,119 | 62,958 | 62,732 | 62,960 | 66,357 | 66,076 | 60,600 | 59,343 | 57,312 |
| $500,000 under $1,000,000 | 302,255 | 289,283 | 293,605 | 295,793 | 294,087 | 308,690 | 309,105 | 304,097 | 314,679 | 305,053 |
| $1,000,000 or more | 930,134 | 921,423 | 966,838 | 942,492 | 871,042 | 973,951 | 1,014,667 | 992,175 | 960,227 | 1,021,484 |

[1]Adjusted gross income less deficit.
[2]For 1968-1970, includes surcharge. For 1970-1972 includes additional tax for tax preferences.
[3]Less than $500,000.

Table 8.5—SELECTED SOURCES OF INCOME BY SIZE OF ADJUSTED GROSS INCOME, 1963-1972

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

| Size of adjusted gross income | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 | 1972 |
|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES AND WAGES[1] | | | | | | | | | | |
| Grand total | 299,443 | 323,266 | 347,150 | 381,067 | 411,646 | 451,505 | 498,865 | 531,884 | 564,967 | 622,599 |
| Returns with adjusted gross income, total | 299,157 | 322,984 | 346,787 | 380,683 | 411,261 | 451,079 | 497,811 | 531,271 | 564,290 | 621,887 |
| Under $600 | 1,167 | 1,166 | 1,275 | 1,338 | 1,367 | 1,295 | 1,360 | 1,049 | 2,870 | 2,997 |
| $600 under $1,000 | 1,891 | 1,971 | 2,120 | 2,269 | 2,302 | 2,215 | 2,285 | 1,975 | | |
| $1,000 under $2,000 | 8,203 | 8,053 | 8,166 | 8,660 | 8,861 | 8,825 | 8,620 | 8,006 | 7,616 | 7,623 |
| $2,000 under $3,000 | 13,084 | 12,233 | 12,128 | 12,034 | 11,509 | 11,533 | 11,455 | 11,031 | 10,691 | 10,066 |
| $3,000 under $4,000 | 18,614 | 17,959 | 17,667 | 16,841 | 16,653 | 16,106 | 15,230 | 14,528 | 14,104 | 13,721 |
| $4,000 under $5,000 | 24,098 | 23,362 | 22,375 | 21,105 | 20,998 | 20,125 | 19,357 | 19,135 | 18,211 | 18,847 |
| $5,000 under $6,000 | 28,532 | 28,219 | 26,435 | 25,467 | 25,205 | 24,139 | 23,067 | 22,600 | 21,509 | 22,059 |
| $6,000 under $7,000 | 32,179 | 31,953 | 32,327 | 30,467 | 30,613 | 28,679 | 26,370 | 26,951 | 24,199 | 23,771 |
| $7,000 under $8,000 | 30,973 | 33,153 | 33,951 | 34,352 | 35,101 | 32,278 | 31,710 | 29,726 | 29,436 | 28,440 |
| $8,000 under $9,000 | 27,049 | 30,042 | 32,177 | 35,138 | 34,756 | 35,789 | 34,025 | 33,194 | 32,280 | 30,516 |
| $9,000 under $10,000 | 22,647 | 26,163 | 29,286 | 32,736 | 33,349 | 34,830 | 36,088 | 36,623 | 34,632 | 33,781 |
| $10,000 under $15,000 | 57,308 | 68,572 | 80,730 | 98,539 | 112,013 | 131,239 | 151,591 | 158,479 | 164,628 | 172,518 |
| $15,000 under $20,000 | 14,856 | 18,281 | 22,472 | 29,741 | 38,143 | 52,465 | 70,200 | 84,729 | 99,266 | 120,096 |
| $20,000 under $25,000 | 14,480 | 16,948 | 19,729 | 24,664 | 31,350 | 19,001 | 26,418 | 34,704 | 44,176 | 58,436 |
| $25,000 under $30,000 | | | | | | 8,717 | 11,956 | 15,270 | 19,918 | 26,775 |
| $30,000 under $50,000 | | | | | | 13,141 | 15,853 | 19,776 | 24,410 | 31,023 |
| $50,000 under $100,000 | 3,047 | 3,635 | 4,306 | 5,280 | 6,358 | 7,423 | 8,677 | 9,933 | 11,957 | 15,097 |
| $100,000 under $200,000 | 976 | 1,206 | 1,548 | 1,930 | 2,498 | 2,310 | 2,559 | 2,669 | 3,280 | 4,425 |
| $200,000 under $500,000 | | | | | | 737 | 750 | 716 | 885 | 1,298 |
| $500,000 under $1,000,000 | 36 | 48 | 60 | 85 | 121 | 143 | 151 | 114 | 148 | 257 |
| $1,000,000 or more | 17 | 22 | 35 | 37 | 63 | 89 | 90 | 63 | 75 | 143 |
| Returns with no adjusted gross income | 286 | 282 | 363 | 384 | 385 | 426 | 1,054 | 613 | 678 | 712 |
| DIVIDENDS[2] | | | | | | | | | | |
| Grand total | 11,452 | 11,917 | 12,961 | 13,998 | 14,202 | 15,222 | 15,740 | 15,807 | 15,671 | 16,794 |
| Returns with adjusted gross income, total | 11,401 | 11,871 | 12,892 | 13,917 | 14,149 | 15,149 | 15,635 | 15,676 | 15,561 | 16,681 |
| Under $600 | 20 | 14 | 12 | 22 | 14 | 10 | 18 | 35 | 38 | 35 |
| $600 under $1,000 | 42 | 35 | 37 | 31 | 31 | 32 | 42 | | | |
| $1,000 under $2,000 | 198 | 189 | 192 | 185 | 186 | 163 | 206 | 120 | 131 | 113 |
| $2,000 under $3,000 | 269 | 275 | 251 | 245 | 253 | 238 | 263 | 300 | 235 | 191 |
| $3,000 under $4,000 | 312 | 288 | 307 | 271 | 229 | 228 | 323 | 311 | 300 | 329 |
| $4,000 under $5,000 | 323 | 298 | 293 | 288 | 286 | 303 | 256 | 310 | 288 | 318 |
| $5,000 under $6,000 | 320 | 280 | 295 | 313 | 307 | 292 | 369 | 403 | 321 | 349 |
| $6,000 under $7,000 | 311 | 269 | 307 | 319 | 290 | 318 | 272 | 301 | 307 | 271 |
| $7,000 under $8,000 | 335 | 314 | 334 | 289 | 332 | 329 | 300 | 346 | 286 | 321 |
| $8,000 under $9,000 | 276 | 273 | 320 | 381 | 363 | 291 | 319 | 321 | 236 | 254 |
| $9,000 under $10,000 | 270 | 246 | 288 | 410 | 265 | 359 | 356 | 322 | 331 | 355 |
| $10,000 under $15,000 | 1,263 | 1,187 | 1,281 | 1,321 | 1,323 | 1,403 | 1,493 | 1,461 | 1,446 | 1,503 |
| $15,000 under $20,000 | 909 | 944 | 989 | 1,086 | 1,100 | 1,160 | 1,201 | 1,309 | 1,227 | 1,288 |
| $20,000 under $25,000 | 2,808 | 3,002 | 3,097 | 3,423 | 3,546 | 970 | 951 | 1,085 | 1,101 | 1,174 |
| $25,000 under $30,000 | | | | | | 729 | 860 | 773 | 920 | 931 |
| $30,000 under $50,000 | | | | | | 2,042 | 2,157 | 2,157 | 2,078 | 2,438 |
| $50,000 under $100,000 | 1,611 | 1,784 | 2,017 | 2,158 | 2,216 | 2,385 | 2,478 | 2,458 | 2,529 | 2,710 |
| $100,000 under $200,000 | 1,536 | 1,771 | 2,084 | 2,298 | 2,493 | 1,707 | 1,635 | 1,607 | 1,666 | 1,818 |
| $200,000 under $500,000 | | | | | | 1,141 | 1,140 | 1,125 | 1,150 | 1,244 |
| $500,000 under $1,000,000 | 250 | 261 | 304 | 372 | 400 | 456 | 421 | 407 | 437 | 465 |
| $1,000,000 or more | 349 | 441 | 483 | 506 | 513 | 594 | 576 | 523 | 534 | 576 |
| Returns with no adjusted gross income | 51 | 46 | 69 | 81 | 54 | 73 | 104 | 131 | 110 | 113 |
| INTEREST RECEIVED[3] | | | | | | | | | | |
| Grand total | 9,212 | 10,125 | 11,296 | 13,225 | 14,899 | 16,782 | 19,626 | 22,021 | 24,731 | 27,400 |
| Returns with adjusted gross income, total | 9,138 | 10,039 | 11,201 | 13,105 | 14,795 | 16,656 | 19,463 | 21,819 | 24,543 | 27,204 |
| Under $600 | 59 | 60 | 51 | 67 | 68 | 72 | 69 | 77 | 199 | 168 |
| $600 under $1,000 | 148 | 153 | 131 | 149 | 144 | 153 | 170 | 112 | | |
| $1,000 under $2,000 | 646 | 687 | 742 | 799 | 809 | 837 | 875 | 597 | 592 | 531 |
| $2,000 under $3,000 | 676 | 742 | 751 | 909 | 991 | 1,014 | 1,199 | 1,129 | 1,062 | 915 |
| $3,000 under $4,000 | 625 | 661 | 703 | 798 | 894 | 989 | 1,165 | 1,143 | 1,332 | 1,267 |
| $4,000 under $5,000 | 629 | 625 | 667 | 779 | 835 | 936 | 984 | 1,331 | 1,355 | 1,307 |
| $5,000 under $6,000 | 566 | 608 | 642 | 715 | 768 | 792 | 925 | 1,075 | 1,158 | 1,353 |
| $6,000 under $7,000 | 580 | 589 | 635 | 699 | 727 | 808 | 790 | 918 | 1,017 | 1,215 |
| $7,000 under $8,000 | 501 | 558 | 613 | 633 | 741 | 779 | 923 | 1,045 | 1,060 | 1,144 |
| $8,000 under $9,000 | 487 | 534 | 562 | 658 | 753 | 771 | 828 | 884 | 839 | 1,033 |
| $9,000 under $10,000 | 390 | 450 | 536 | 649 | 650 | 782 | 895 | 889 | 1,023 | 898 |
| $10,000 under $15,000 | 1,385 | 1,555 | 1,809 | 2,166 | 2,496 | 2,780 | 3,335 | 3,742 | 4,257 | 4,538 |
| $15,000 under $20,000 | 663 | 757 | 904 | 1,099 | 1,346 | 1,599 | 2,003 | 2,418 | 2,920 | 3,459 |
| $20,000 under $25,000 | 1,207 | 1,377 | 1,598 | 1,949 | 2,300 | 928 | 1,149 | 1,455 | 1,803 | 2,241 |
| $25,000 under $30,000 | | | | | | 602 | 749 | 895 | 1,125 | 1,444 |
| $30,000 under $50,000 | | | | | | 1,221 | 1,410 | 1,788 | 2,184 | 2,628 |
| $50,000 under $100,000 | 369 | 428 | 526 | 625 | 745 | 890 | 1,106 | 1,319 | 1,537 | 1,800 |
| $100,000 under $200,000 | 180 | 218 | 277 | 337 | 438 | 379 | 451 | 555 | 604 | 727 |
| $200,000 under $500,000 | | | | | | 190 | 244 | 275 | 294 | 342 |
| $500,000 under $1,000,000 | 14 | 20 | 27 | 36 | 46 | 64 | 83 | 93 | 95 | 104 |
| $1,000,000 or more | 14 | 17 | 25 | 35 | 44 | 71 | 110 | 79 | 87 | 90 |
| Returns with no adjusted gross income | 74 | 86 | 95 | 120 | 104 | 126 | 163 | 202 | 189 | 195 |

Footnotes at end of table.

Table 8.5—SELECTED SOURCES OF INCOME BY SIZE OF ADJUSTED GROSS INCOME, 1962-1971—Continued

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

| Size of adjusted gross income | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 | 1972 |
|---|---|---|---|---|---|---|---|---|---|---|
| BUSINESS AND FARM NET PROFIT | | | | | | | | | | |
| Grand total | 27,415 | 29,504 | 31,533 | 34,126 | 35,119 | 36,812 | 39,253 | 39,231 | 40,790 | 45,452 |
| Returns with adjusted gross income, total | 27,334 | 29,413 | 31,424 | 34,046 | 35,044 | 36,702 | 39,114 | 39,088 | 40,637 | 45,274 |
| Under $600 | 118 | 116 | 87 | 84 | 72 | 68 | 74 | 60 | 158 | 136 |
| $600 under $1,000 | 218 | 206 | 183 | 158 | 144 | 127 | 124 | 97 | | |
| $1,000 under $2,000 | 950 | 877 | 779 | 701 | 673 | 584 | 550 | 476 | 451 | 407 |
| $2,000 under $3,000 | 1,366 | 1,276 | 1,132 | 1,021 | 909 | 811 | 768 | 767 | 715 | 652 |
| $3,000 under $4,000 | 1,663 | 1,569 | 1,449 | 1,397 | 1,227 | 1,096 | 1,044 | 1,016 | 937 | 865 |
| $4,000 under $5,000 | 1,867 | 1,810 | 1,659 | 1,647 | 1,555 | 1,306 | 1,330 | 1,292 | 1,160 | 1,106 |
| $5,000 under $6,000 | 1,773 | 1,781 | 1,818 | 1,709 | 1,567 | 1,468 | 1,423 | 1,358 | 1,313 | 1,277 |
| $6,000 under $7,000 | 1,601 | 1,648 | 1,736 | 1,692 | 1,659 | 1,675 | 1,563 | 1,477 | 1,355 | 1,398 |
| $7,000 under $8,000 | 1,422 | 1,584 | 1,584 | 1,594 | 1,609 | 1,560 | 1,550 | 1,537 | 1,469 | 1,459 |
| $8,000 under $9,000 | 1,351 | 1,350 | 1,489 | 1,610 | 1,559 | 1,608 | 1,552 | 1,509 | 1,532 | 1,456 |
| $9,000 under $10,000 | 1,129 | 1,255 | 1,320 | 1,526 | 1,524 | 1,534 | 1,502 | 1,387 | 1,435 | 1,483 |
| $10,000 under $15,000 | 4,078 | 4,377 | 5,038 | 5,615 | 5,719 | 6,029 | 6,511 | 6,351 | 6,390 | 7,149 |
| $15,000 under $20,000 | 2,541 | 2,837 | 3,151 | 3,558 | 3,653 | 4,068 | 4,473 | 4,375 | 4,751 | 5,677 |
| $20,000 under $25,000 | 5,750 | 6,762 | 7,553 | 8,691 | 9,284 | 2,818 | 3,299 | 3,268 | 3,486 | 4,065 |
| $25,000 under $30,000 | | | | | | 2,173 | 2,337 | 2,462 | 2,646 | 3,142 |
| $30,000 under $50,000 | | | | | | 5,151 | 5,801 | 6,008 | 6,554 | 7,638 |
| $50,000 under $100,000 | 1,264 | 1,627 | 1,974 | 2,426 | 3,063 | 3,604 | 4,074 | 4,437 | 4,873 | 5,511 |
| $100,000 under $200,000 | 229 | 317 | 441 | 584 | 790 | 814 | 935 | 978 | 1,114 | 1,376 |
| $200,000 under $500,000 | | | | | | 162 | 157 | 181 | 230 | 341 |
| $500,000 under $1,000,000 | 6 | 12 | 12 | 21 | 22 | 28 | 24 | 34 | 36 | 73 |
| $1,000,000 or more | 9 | 9 | 21 | 12 | 13 | 18 | 25 | 17 | 32 | 63 |
| Returns with no adjusted gross income | 81 | 92 | 109 | 80 | 76 | 110 | 139 | 144 | 152 | 178 |
| PARTNERSHIP NET PROFIT[4] | | | | | | | | | | |
| Grand total | 10,342 | 10,862 | 11,960 | 12,080 | 13,032 | 15,701 | 14,182 | 13,738 | 14,154 | 15,261 |
| Returns with adjusted gross income, total | 10,317 | 10,801 | 11,910 | 12,059 | 12,999 | 15,661 | 14,125 | 13,696 | 14,105 | 15,212 |
| Under $600 | 10 | 11 | 6 | 7 | 14 | 4 | 5 | 6 | 12 | 13 |
| $600 under $1,000 | 20 | 19 | 17 | 13 | 17 | 19 | 13 | 10 | | |
| $1,000 under $2,000 | 101 | 89 | 79 | 69 | 74 | 61 | 61 | 31 | 37 | 50 |
| $2,000 under $3,000 | 174 | 146 | 143 | 122 | 124 | 96 | 89 | 81 | 88 | 71 |
| $3,000 under $4,000 | 242 | 196 | 183 | 162 | 146 | 138 | 140 | 138 | 140 | 105 |
| $4,000 under $5,000 | 328 | 270 | 266 | 237 | 187 | 222 | 197 | 165 | 222 | 146 |
| $5,000 under $6,000 | 358 | 324 | 327 | 314 | 249 | 241 | 293 | 153 | 169 | 128 |
| $6,000 under $7,000 | 357 | 365 | 341 | 323 | 279 | 268 | 301 | 177 | 264 | 225 |
| $7,000 under $8,000 | 397 | 382 | 395 | 311 | 360 | 283 | 314 | 259 | 274 | 222 |
| $8,000 under $9,000 | 355 | 351 | 340 | 322 | 342 | 330 | 225 | 327 | 364 | 217 |
| $9,000 under $10,000 | 308 | 295 | 345 | 332 | 353 | 268 | 431 | 276 | 316 | 204 |
| $10,000 under $15,000 | 1,396 | 1,411 | 1,465 | 1,490 | 1,509 | 1,572 | 1,521 | 1,411 | 1,210 | 1,336 |
| $15,000 under $20,000 | 1,108 | 1,061 | 1,195 | 1,165 | 1,202 | 1,301 | 1,269 | 1,155 | 1,229 | 1,239 |
| $20,000 under $25,000 | 3,385 | 3,716 | 4,147 | 4,183 | 4,334 | 1,189 | 1,020 | 1,065 | 1,025 | 1,143 |
| $25,000 under $30,000 | | | | | | 1,072 | 874 | 881 | 774 | 1,023 |
| $30,000 under $50,000 | | | | | | 3,193 | 2,925 | 2,834 | 2,727 | 2,978 |
| $50,000 under $100,000 | 1,255 | 1,513 | 1,797 | 1,981 | 2,393 | 3,253 | 2,889 | 3,161 | 3,311 | 3,758 |
| $100,000 under $200,000 | 493 | 618 | 799 | 936 | 1,237 | 1,310 | 1,029 | 1,052 | 1,226 | 1,521 |
| $200,000 under $500,000 | | | | | | 546 | 357 | 334 | 433 | 550 |
| $500,000 under $1,000,000 | 17 | 21 | 43 | 67 | 106 | 150 | 87 | 80 | 117 | 125 |
| $1,000,000 or more | 13 | 14 | 21 | 26 | 73 | 143 | 84 | 100 | 167 | 157 |
| Returns with no adjusted gross income | 25 | 60 | 50 | 21 | 33 | 40 | 57 | 42 | 50 | 50 |
| NET GAIN FROM SALES OF CAPITAL ASSETS[5] | | | | | | | | | | |
| Grand total | 7,468 | 8,909 | 11,069 | 10,960 | 14,594 | 18,854 | 16,078 | 10,656 | 14,559 | 18,397 |
| Returns with adjusted gross income, total | 7,299 | 8,745 | 10,871 | 10,658 | 14,356 | 18,522 | 15,736 | 10,323 | 14,174 | 17,964 |
| Under $600 | 30 | 32 | 40 | 37 | 53 | 33 | 41 | 27 | 79 | 53 |
| $600 under $1,000 | 37 | 36 | 43 | 51 | 56 | 37 | 51 | 22 | | |
| $1,000 under $2,000 | 168 | 153 | 164 | 142 | 234 | 182 | 169 | 129 | 114 | 97 |
| $2,000 under $3,000 | 206 | 205 | 200 | 217 | 213 | 240 | 183 | 168 | 149 | 185 |
| $3,000 under $4,000 | 205 | 213 | 246 | 225 | 238 | 254 | 240 | 189 | 208 | 203 |
| $4,000 under $5,000 | 223 | 217 | 254 | 293 | 250 | 310 | 281 | 217 | 265 | 221 |
| $5,000 under $6,000 | 213 | 231 | 252 | 246 | 258 | 304 | 272 | 234 | 289 | 300 |
| $6,000 under $7,000 | 222 | 214 | 260 | 273 | 257 | 361 | 272 | 230 | 231 | 254 |
| $7,000 under $8,000 | 206 | 243 | 259 | 247 | 286 | 303 | 302 | 229 | 270 | 261 |
| $8,000 under $9,000 | 222 | 222 | 274 | 297 | 344 | 359 | 293 | 209 | 287 | 369 |
| $9,000 under $10,000 | 181 | 216 | 260 | 258 | 294 | 396 | 350 | 284 | 255 | 302 |
| $10,000 under $15,000 | 820 | 889 | 1,112 | 1,143 | 1,400 | 1,732 | 1,405 | 1,074 | 1,405 | 1,644 |
| $15,000 under $20,000 | 541 | 602 | 813 | 809 | 1,166 | 1,470 | 1,160 | 827 | 1,239 | 1,474 |
| $20,000 under $25,000 | 1,425 | 1,823 | 2,202 | 2,124 | 3,121 | 1,061 | 885 | 615 | 896 | 1,239 |
| $25,000 under $30,000 | | | | | | 800 | 647 | 473 | 721 | 949 |
| $30,000 under $50,000 | | | | | | 2,092 | 1,569 | 1,124 | 1,696 | 2,341 |
| $50,000 under $100,000 | 833 | 1,072 | 1,342 | 1,245 | 1,846 | 2,410 | 1,869 | 1,280 | 1,872 | 2,566 |
| $100,000 under $200,000 | 1,113 | 1,477 | 1,821 | 1,825 | 2,648 | 1,839 | 1,496 | 985 | 1,370 | 1,831 |
| $200,000 under $500,000 | | | | | | 1,785 | 1,566 | 909 | 1,216 | 1,603 |
| $500,000 under $1,000,000 | 238 | 366 | 485 | 463 | 714 | 991 | 931 | 450 | 639 | 796 |
| $1,000,000 or more | 415 | 536 | 845 | 762 | 977 | 1,564 | 1,755 | 647 | 972 | 1,277 |
| Returns with no adjusted gross income | 170 | 165 | 198 | 303 | 237 | 332 | 342 | 333 | 385 | 433 |

[1]For 1963, excludes small amount of wages not subject to withholding reported as other income on Form 1040A. For 1963, salaries and wages are net of excludable sick pay and certain employee business expenses, but 1964-1972, the amount is a gross figure.
[2]For 1963-1965, excludes dividends reported on Form 1040A.
[3]For 1963-1965, excludes interest reported on Form 1040A.
[4]Includes Small Business Corporation net income for all years except 1966, 1967, and 1969-1972.
[5]Net gain from sales of capital assets reported in adjusted gross income.

Table 8.6—ITEMIZED DEDUCTIONS BY TYPE, 1963-1972

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

| Type of deduction | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 | 1972 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total | 46,053 | 46,832 | 50,739 | 54,566 | 59,623 | 69,177 | 80,210 | 88,178 | 91,870 | 96,665 |
| Medical and dental expenses | Not tabulated | 7,095 | Not tabulated | 7,681 | Not tabulated | 8,488 | Not tabulated | 10,586 | Not tabulated | 10,100 |
| Taxes paid | | 14,071 | | 17,468 | | 24,360 | | 32,015 | | 36,166 |
| Interest paid | | 12,457 | | 14,971 | | 18,545 | | 23,929 | | 27,347 |
| Contributions | | 8,327 | | 9,122 | | 11,139 | | 12,893 | | 13,208 |
| Child and dependent care expenses | | | | | | n.a. | | 221 | | 1,084 |
| Casualty or theft loss (net) | | | | | | 583 | | n.a. | | 1,043 |
| Political contributions | | | | | | - | | - | | 52 |
| Employee expenses | | 4,882 | | 5,322 | | 2,338 | | n.a. | | n.a. |
| All other deductions | | | | | | 3,455 | | 8,396 | | 7,529 |
| Type not specified | | | | | | 271 | | 141 | | 135 |

n.a. - Not available.
NOTE: Detail may not add to total because of rounding.

Table 8.7—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES, 1963-1972

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

| States | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 | 1972 |
|---|---|---|---|---|---|---|---|---|---|---|
| NUMBER OF RETURNS | | | | | | | | | | |
| United States[1] | 63,943 | 65,375 | 67,599 | 70,153 | 71,653 | 73,731 | 75,845 | 74,278 | 74,573 | 77,570 |
| Alabama | 860 | 893 | 945 | 973 | 985 | 1,021 | 1,054 | 1,030 | 1,051 | 1,105 |
| Alaska | 70 | 71 | 79 | 73 | 80 | 83 | 91 | 100 | 105 | 107 |
| Arizona | 465 | 477 | 497 | 513 | 539 | 568 | 614 | 645 | 684 | 747 |
| Arkansas | 503 | 512 | 547 | 546 | 563 | 576 | 612 | 596 | 617 | 637 |
| California | 6,405 | 6,589 | 6,768 | 7,080 | 7,295 | 7,538 | 7,841 | 7,588 | 7,629 | 7,952 |
| Colorado | 665 | 677 | 683 | 704 | 728 | 767 | 813 | 826 | 865 | 967 |
| Connecticut | 1,029 | 1,052 | 1,095 | 1,128 | 1,233 | 1,277 | 1,326 | 1,212 | 1,182 | 1,227 |
| Delaware | 168 | 174 | 173 | 190 | 192 | 202 | 207 | 207 | 217 | 220 |
| District of Columbia | 331 | 308 | 303 | 309 | 325 | 323 | 271 | 320 | 312 | 283 |
| Florida | 1,737 | 1,826 | 1,919 | 1,978 | 2,220 | 2,327 | 2,458 | 2,443 | 2,543 | 2,846 |
| Georgia | 1,162 | 1,291 | 1,405 | 1,472 | 1,388 | 1,446 | 1,517 | 1,542 | 1,542 | 1,659 |
| Hawaii | 246 | 254 | 257 | 251 | 264 | 274 | 290 | 302 | 309 | 318 |
| Idaho | 220 | 222 | 226 | 230 | 235 | 240 | 247 | 251 | 253 | 270 |
| Illinois | 3,860 | 3,935 | 4,076 | 4,249 | 4,365 | 4,486 | 4,514 | 4,309 | 4,294 | 4,332 |
| Indiana | 1,621 | 1,660 | 1,717 | 1,798 | 1,824 | 1,837 | 1,899 | 1,879 | 1,886 | 1,943 |
| Iowa | 960 | 967 | 991 | 1,032 | 1,041 | 1,054 | 1,063 | 1,029 | 1,025 | 1,055 |
| Kansas | 752 | 760 | 752 | 784 | 794 | 811 | 832 | 813 | 804 | 828 |
| Kentucky | 894 | 906 | 917 | 961 | 975 | 1,016 | 1,045 | 1,034 | 1,049 | 1,092 |
| Louisiana | 883 | 912 | 947 | 986 | 1,029 | 1,068 | 1,095 | 1,062 | 1,089 | 1,132 |
| Maine | 342 | 346 | 354 | 356 | 366 | 373 | 371 | 359 | 359 | 371 |
| Maryland | 1,341 | 1,431 | 1,378 | 1,645 | 1,562 | 1,603 | 1,658 | 1,474 | 1,512 | 1,609 |
| Massachusetts | 2,041 | 2,053 | 2,115 | 2,148 | 2,189 | 2,261 | 2,333 | 2,283 | 2,277 | 2,308 |
| Michigan | 2,682 | 2,778 | 2,946 | 3,051 | 3,081 | 3,169 | 3,255 | 3,155 | 3,143 | 3,270 |
| Minnesota | 1,210 | 1,223 | 1,265 | 1,319 | 1,339 | 1,377 | 1,419 | 1,389 | 1,385 | 1,438 |
| Mississippi | 458 | 478 | 512 | 538 | 558 | 578 | 596 | 590 | 560 | 651 |
| Missouri | 1,505 | 1,527 | 1,587 | 1,623 | 1,643 | 1,669 | 1,710 | 1,681 | 1,671 | 1,724 |
| Montana | 234 | 237 | 240 | 240 | 243 | 244 | 253 | 250 | 242 | 267 |
| Nebraska | 523 | 526 | 533 | 546 | 547 | 557 | 570 | 552 | 552 | 577 |
| Nevada | 151 | 157 | 164 | 163 | 174 | 184 | 200 | 208 | 232 | 231 |
| New Hampshire | 246 | 251 | 254 | 273 | 272 | 279 | 291 | 299 | 281 | 317 |
| New Jersey | 2,419 | 2,466 | 2,699 | 2,609 | 2,704 | 2,769 | 2,820 | 2,829 | 2,837 | 2,908 |
| New Mexico | 293 | 296 | 306 | 302 | 306 | 314 | 334 | 342 | 339 | 371 |
| New York | 6,644 | 6,765 | 6,854 | 6,940 | 6,956 | 7,124 | 7,205 | 7,054 | 6,925 | 6,943 |
| North Carolina | 1,413 | 1,463 | 1,517 | 1,595 | 1,631 | 1,687 | 1,749 | 1,743 | 1,766 | 1,886 |
| North Dakota | 212 | 214 | 218 | 221 | 219 | 219 | 219 | 215 | 213 | 234 |
| Ohio | 3,416 | 3,491 | 3,576 | 3,788 | 3,847 | 3,955 | 4,072 | 3,910 | 3,843 | 4,027 |
| Oklahoma | 762 | 773 | 792 | 801 | 823 | 846 | 877 | 861 | 873 | 904 |
| Oregon | 650 | 670 | 692 | 708 | 734 | 755 | 784 | 771 | 818 | 853 |
| Pennsylvania | 4,043 | 4,063 | 4,257 | 4,349 | 4,389 | 4,457 | 4,570 | 4,425 | 4,350 | 4,462 |
| Rhode Island | 327 | 331 | 344 | 354 | 362 | 382 | 368 | 362 | 343 | 359 |
| South Carolina | 651 | 676 | 716 | 754 | 776 | 812 | 845 | 840 | 885 | 914 |
| South Dakota | 232 | 231 | 233 | 234 | 236 | 238 | 239 | 229 | 226 | 237 |
| Tennessee | 1,105 | 1,137 | 1,189 | 1,226 | 1,264 | 1,294 | 1,338 | 1,316 | 1,376 | 1,411 |
| Texas | 3,110 | 3,198 | 3,282 | 3,578 | 3,641 | 3,805 | 3,949 | 3,817 | 3,854 | 4,052 |
| Utah | 312 | 314 | 318 | 326 | 338 | 344 | 355 | 358 | 370 | 390 |
| Vermont | 133 | 135 | 151 | 159 | 163 | 160 | 166 | 160 | 149 | 184 |
| Virginia | 1,360 | 1,373 | 1,416 | 1,490 | 1,541 | 1,593 | 1,651 | 1,659 | 1,692 | 1,797 |
| Washington | 1,031 | 1,038 | 1,073 | 1,146 | 1,205 | 1,246 | 1,284 | 1,228 | 1,232 | 1,308 |
| West Virginia | 528 | 533 | 538 | 552 | 560 | 566 | 568 | 556 | 560 | 586 |
| Wisconsin | 1,422 | 1,452 | 1,502 | 1,559 | 1,592 | 1,632 | 1,665 | 1,648 | 1,660 | 1,687 |
| Wyoming | 119 | 119 | 118 | 114 | 117 | 120 | 124 | 126 | 127 | 130 |
| Other areas[2] | 198 | 159 | 165 | 184 | 199 | 205 | 218 | 403 | 467 | 443 |
| NUMBER OF JOINT RETURNS | | | | | | | | | | |
| United States[1] | 37,768 | 38,731 | 39,298 | 39,924 | 40,731 | 41,371 | 42,450 | 42,393 | 42,745 | 43,113 |
| Alabama | 557 | 572 | 619 | 622 | 635 | 649 | 678 | 636 | 668 | 662 |
| Alaska | 45 | 39 | 47 | 48 | 47 | 44 | 53 | 60 | 57 | 60 |
| Arizona | 295 | 300 | 305 | 304 | 327 | 333 | 374 | 410 | 421 | 425 |
| Arkansas | 308 | 328 | 333 | 345 | 368 | 382 | 379 | 384 | 357 | 403 |
| California | 3,762 | 3,878 | 3,921 | 4,016 | 4,116 | 4,141 | 4,331 | 4,215 | 4,302 | 4,313 |
| Colorado | 407 | 415 | 402 | 426 | 440 | 446 | 474 | 495 | 497 | 529 |
| Connecticut | 594 | 605 | 623 | 610 | 658 | 676 | 714 | 648 | 648 | 645 |
| Delaware | 100 | 101 | 102 | 109 | 108 | 117 | 109 | 127 | 132 | 117 |
| District of Columbia | 113 | 94 | 98 | 110 | 111 | 94 | 96 | 86 | 90 | 91 |
| Florida | 1,075 | 1,131 | 1,160 | 1,173 | 1,283 | 1,358 | 1,435 | 1,405 | 1,503 | 1,630 |
| Georgia | 677 | 762 | 812 | 832 | 788 | 817 | 867 | 850 | 926 | 931 |
| Hawaii | 124 | 119 | 131 | 127 | 129 | 132 | 142 | 148 | 161 | 156 |
| Idaho | 147 | 146 | 149 | 155 | 156 | 148 | 164 | 153 | 156 | 170 |
| Illinois | 2,204 | 2,268 | 2,283 | 2,299 | 2,393 | 2,446 | 2,461 | 2,374 | 2,360 | 2,322 |
| Indiana | 1,032 | 1,044 | 1,035 | 1,102 | 1,099 | 1,110 | 1,101 | 1,133 | 1,152 | 1,134 |
| Iowa | 588 | 608 | 610 | 621 | 603 | 604 | 607 | 640 | 620 | 642 |
| Kansas | 491 | 483 | 463 | 494 | 479 | 484 | 500 | 515 | 514 | 516 |
| Kentucky | 542 | 571 | 562 | 593 | 595 | 630 | 636 | 651 | 658 | 674 |
| Louisiana | 564 | 586 | 596 | 615 | 631 | 644 | 663 | 644 | 697 | 708 |
| Maine | 187 | 208 | 208 | 199 | 201 | 215 | 217 | 212 | 197 | 212 |
| Maryland | 765 | 760 | 755 | 856 | 836 | 823 | 876 | 807 | 841 | 860 |
| Massachusetts | 1,034 | 1,070 | 1,096 | 1,039 | 1,108 | 1,106 | 1,156 | 1,132 | 1,143 | 1,152 |
| Michigan | 1,723 | 1,744 | 1,776 | 1,803 | 1,810 | 1,820 | 1,859 | 1,852 | 1,863 | 1,840 |
| Minnesota | 662 | 715 | 735 | 736 | 763 | 771 | 780 | 780 | 789 | 808 |
| Mississippi | 291 | 301 | 320 | 328 | 343 | 357 | 366 | 365 | 352 | 404 |
| Missouri | 910 | 929 | 962 | 968 | 956 | 950 | 1,001 | 1,016 | 1,018 | 997 |
| Montana | 138 | 142 | 153 | 134 | 141 | 133 | 147 | 149 | 144 | 159 |
| Nebraska | 312 | 331 | 323 | 326 | 309 | 322 | 338 | 329 | 338 | 347 |
| Nevada | 85 | 88 | 95 | 87 | 85 | 98 | 111 | 118 | 121 | 120 |
| New Hampshire | 134 | 148 | 132 | 157 | 138 | 140 | 125 | 163 | 150 | 176 |

Footnotes at end of table.

Table 8.7—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES, 1963-1972—Continued

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

| States | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 | 1972 |
|---|---|---|---|---|---|---|---|---|---|---|
| NUMBER OF JOINT RETURNS—Continued | | | | | | | | | | |
| New Jersey | 1,390 | 1,393 | 1,498 | 1,408 | 1,470 | 1,461 | 1,503 | 1,530 | 1,575 | 1,493 |
| New Mexico | 189 | 192 | 186 | 183 | 192 | 193 | 197 | 185 | 188 | 219 |
| New York | 3,507 | 3,635 | 3,579 | 3,491 | 3,524 | 3,574 | 3,634 | 3,624 | 3,569 | 3,539 |
| North Carolina | 784 | 836 | 887 | 943 | 959 | 956 | 993 | 982 | 1,019 | 1,072 |
| North Dakota | 123 | 128 | 139 | 131 | 128 | 127 | 120 | 130 | 121 | 134 |
| Ohio | 2,151 | 2,171 | 2,141 | 2,219 | 2,241 | 2,280 | 2,278 | 2,250 | 2,234 | 2,169 |
| Oklahoma | 501 | 516 | 511 | 539 | 548 | 556 | 552 | 571 | 563 | 593 |
| Oregon | 421 | 437 | 419 | 432 | 427 | 440 | 467 | 455 | 495 | 494 |
| Pennsylvania | 2,331 | 2,375 | 2,442 | 2,419 | 2,462 | 2,457 | 2,440 | 2,511 | 2,401 | 2,471 |
| Rhode Island | 177 | 186 | 189 | 179 | 185 | 192 | 172 | 203 | 178 | 192 |
| South Carolina | 390 | 401 | 416 | 432 | 444 | 464 | 442 | 462 | 501 | 511 |
| South Dakota | 133 | 145 | 142 | 135 | 141 | 147 | 139 | 140 | 135 | 141 |
| Tennessee | 666 | 704 | 723 | 718 | 752 | 787 | 810 | 815 | 869 | 834 |
| Texas | 2,041 | 2,055 | 2,086 | 2,230 | 2,269 | 2,350 | 2,393 | 2,399 | 2,374 | 2,359 |
| Utah | 197 | 203 | 204 | 205 | 211 | 213 | 212 | 212 | 216 | 224 |
| Vermont | 81 | 81 | 74 | 62 | 69 | 85 | 82 | 87 | 87 | 98 |
| Virginia | 787 | 780 | 811 | 845 | 880 | 906 | 982 | 944 | 926 | 977 |
| Washington | 644 | 658 | 659 | 700 | 732 | 736 | 753 | 772 | 780 | 784 |
| West Virginia | 344 | 330 | 323 | 342 | 337 | 347 | 347 | 378 | 365 | 366 |
| Wisconsin | 855 | 852 | 903 | 903 | 910 | 916 | 948 | 936 | 961 | 962 |
| Wyoming | 77 | 77 | 68 | 73 | 74 | 75 | 87 | 77 | 75 | 79 |
| Other areas[2] | 115 | 90 | 92 | 100 | 120 | 110 | 130 | 236 | 241 | 201 |
| ADJUSTED GROSS INCOME (LESS DEFICIT) | | | | | | | | | | |
| United States[1] | 368,728 | 396,717 | 429,254 | 468,347 | 504,719 | 554,337 | 603,602 | 631,626 | 673,677 | 746,006 |
| Alabama | 4,242 | 4,669 | 5,100 | 5,612 | 5,891 | 6,459 | 7,245 | 7,462 | 8,416 | 9,166 |
| Alaska | 501 | 514 | 624 | 627 | 692 | 733 | 936 | 1,056 | 1,161 | 1,279 |
| Arizona | 2,641 | 2,779 | 2,891 | 3,202 | 3,570 | 3,957 | 4,672 | 5,362 | 6,112 | 6,932 |
| Arkansas | 2,138 | 2,305 | 2,496 | 2,802 | 3,048 | 3,367 | 3,611 | 4,001 | 4,340 | 4,759 |
| California | 42,382 | 45,599 | 48,213 | 52,362 | 56,659 | 62,358 | 67,230 | 69,155 | 72,841 | 80,301 |
| Colorado | 3,783 | 3,952 | 4,196 | 4,533 | 4,932 | 5,506 | 6,127 | 6,802 | 7,685 | 8,941 |
| Connecticut | 7,099 | 7,487 | 8,215 | 9,090 | 10,240 | 11,116 | 12,572 | 12,099 | 12,497 | 13,644 |
| Delaware | 1,138 | 1,312 | 1,416 | 1,468 | 1,541 | 1,676 | 1,770 | 1,989 | 2,152 | 2,322 |
| District of Columbia | 1,903 | 1,937 | 1,968 | 2,100 | 2,195 | 2,176 | 2,163 | 2,462 | 2,721 | 2,769 |
| Florida | 9,017 | 10,012 | 11,115 | 11,905 | 14,011 | 16,013 | 18,217 | 19,792 | 22,329 | 26,656 |
| Georgia | 5,808 | 6,760 | 7,547 | 8,420 | 8,599 | 9,679 | 11,203 | 11,801 | 12,978 | 14,709 |
| Hawaii | 1,382 | 1,473 | 1,589 | 1,784 | 1,911 | 2,114 | 2,407 | 2,802 | 3,010 | 3,251 |
| Idaho | 1,072 | 1,102 | 1,220 | 1,332 | 1,411 | 1,480 | 1,641 | 1,695 | 1,968 | 2,156 |
| Illinois | 24,161 | 26,236 | 28,551 | 31,078 | 33,632 | 36,602 | 39,401 | 40,247 | 42,253 | 46,239 |
| Indiana | 9,239 | 9,908 | 10,939 | 12,118 | 12,922 | 13,992 | 15,160 | 15,669 | 16,929 | 18,712 |
| Iowa | 4,685 | 5,079 | 5,593 | 6,258 | 6,420 | 7,001 | 7,438 | 7,880 | 8,229 | 9,532 |
| Kansas | 4,038 | 4,106 | 4,273 | 4,827 | 5,053 | 5,583 | 5,944 | 6,397 | 6,744 | 7,546 |
| Kentucky | 4,083 | 4,508 | 4,853 | 5,474 | 5,681 | 6,338 | 7,208 | 7,553 | 8,087 | 9,368 |
| Louisiana | 4,549 | 4,921 | 5,469 | 6,100 | 6,783 | 7,349 | 7,843 | 7,871 | 8,930 | 9,924 |
| Maine | 1,496 | 1,710 | 1,795 | 1,922 | 2,025 | 2,261 | 2,511 | 2,523 | 2,513 | 2,910 |
| Maryland | 8,081 | 8,906 | 9,473 | 11,119 | 11,616 | 12,978 | 14,121 | 14,204 | 15,512 | 17,428 |
| Massachusetts | 11,893 | 12,543 | 13,394 | 14,245 | 15,898 | 17,474 | 19,139 | 19,803 | 20,858 | 22,624 |
| Michigan | 17,033 | 18,922 | 20,959 | 23,003 | 24,061 | 26,372 | 28,920 | 29,268 | 31,283 | 35,084 |
| Minnesota | 6,337 | 6,805 | 7,448 | 8,082 | 8,825 | 9,588 | 10,655 | 11,172 | 11,687 | 13,186 |
| Mississippi | 2,060 | 2,261 | 2,472 | 2,794 | 3,045 | 3,396 | 3,617 | 3,966 | 4,079 | 5,099 |
| Missouri | 8,229 | 8,660 | 9,615 | 10,357 | 10,897 | 11,814 | 12,909 | 13,643 | 14,565 | 16,008 |
| Montana | 1,133 | 1,165 | 1,335 | 1,366 | 1,413 | 1,415 | 1,730 | 1,768 | 1,841 | 2,178 |
| Nebraska | 2,527 | 2,662 | 2,861 | 3,193 | 3,272 | 3,426 | 3,985 | 4,031 | 4,356 | 5,108 |
| Nevada | 1,001 | 1,095 | 1,155 | 1,200 | 1,288 | 1,536 | 1,796 | 1,932 | 2,078 | 2,243 |
| New Hampshire | 1,275 | 1,337 | 1,418 | 1,662 | 1,780 | 1,914 | 1,988 | 2,362 | 2,342 | 2,834 |
| New Jersey | 15,811 | 16,729 | 18,661 | 19,324 | 21,319 | 23,213 | 25,252 | 27,018 | 28,872 | 31,547 |
| New Mexico | 1,496 | 1,548 | 1,669 | 1,675 | 1,837 | 2,004 | 2,170 | 2,437 | 2,554 | 2,941 |
| New York | 43,324 | 46,328 | 48,886 | 51,874 | 56,217 | 61,526 | 64,514 | 66,804 | 70,080 | 74,546 |
| North Carolina | 6,399 | 7,056 | 7,894 | 8,726 | 9,272 | 10,463 | 11,769 | 12,523 | 13,905 | 15,737 |
| North Dakota | 937 | 985 | 1,060 | 1,126 | 1,180 | 1,211 | 1,334 | 1,340 | 1,468 | 1,714 |
| Ohio | 20,672 | 22,099 | 24,083 | 26,524 | 27,910 | 30,910 | 33,358 | 34,187 | 35,579 | 38,784 |
| Oklahoma | 3,698 | 4,038 | 4,245 | 4,593 | 5,019 | 5,436 | 6,086 | 6,463 | 6,867 | 7,722 |
| Oregon | 3,743 | 4,127 | 4,246 | 4,671 | 4,963 | 5,401 | 6,030 | 6,215 | 6,947 | 7,810 |
| Pennsylvania | 22,873 | 24,560 | 26,678 | 28,512 | 30,235 | 32,699 | 35,390 | 37,723 | 38,682 | 42,213 |
| Rhode Island | 1,774 | 1,899 | 2,066 | 2,276 | 2,387 | 2,712 | 2,677 | 2,868 | 2,933 | 3,234 |
| South Carolina | 2,935 | 3,241 | 3,595 | 4,050 | 4,400 | 4,874 | 5,323 | 5,732 | 6,583 | 7,425 |
| South Dakota | 944 | 967 | 1,041 | 1,117 | 1,192 | 1,325 | 1,392 | 1,414 | 1,546 | 1,677 |
| Tennessee | 5,150 | 5,662 | 6,222 | 6,957 | 7,416 | 8,309 | 9,062 | 9,819 | 10,947 | 11,756 |
| Texas | 16,321 | 17,435 | 18,977 | 21,559 | 23,423 | 26,406 | 28,833 | 30,539 | 32,559 | 36,344 |
| Utah | 1,749 | 1,887 | 1,894 | 1,991 | 2,145 | 2,361 | 2,583 | 2,694 | 3,040 | 3,420 |
| Vermont | 632 | 692 | 721 | 806 | 891 | 1,034 | 1,145 | 1,240 | 1,192 | 1,482 |
| Virginia | 7,129 | 7,764 | 8,498 | 9,457 | 10,439 | 11,489 | 12,867 | 14,024 | 15,369 | 17,271 |
| Washington | 6,303 | 6,462 | 7,040 | 8,102 | 9,061 | 9,914 | 10,621 | 10,594 | 11,157 | 12,463 |
| West Virginia | 2,570 | 2,775 | 2,888 | 3,150 | 3,287 | 3,532 | 3,883 | 4,208 | 4,594 | 5,056 |
| Wisconsin | 7,730 | 8,309 | 9,118 | 10,075 | 10,859 | 11,683 | 12,676 | 13,341 | 14,127 | 15,692 |
| Wyoming | 630 | 640 | 644 | 674 | 736 | 771 | 875 | 958 | 1,058 | 1,109 |
| Other areas[2] | 980 | 791 | 901 | 1,075 | 1,220 | 1,393 | 1,605 | 2,715 | 3,125 | 3,157 |

Footnotes at end of table.

Table 8.7—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES, 1963-1972—Continued

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

| States | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 | 1972 |
|---|---|---|---|---|---|---|---|---|---|---|
| NUMBER OF EXEMPTIONS, TOTAL | | | | | | | | | | |
| United States[1] | 183,493 | 187,258 | 189,478 | 194,942 | 198,051 | 201,361 | 206,212 | 204,206 | 203,965 | 206,765 |
| Alabama | 2,671 | 2,672 | 2,765 | 2,773 | 2,841 | 2,925 | 3,051 | 2,981 | 3,044 | 3,019 |
| Alaska | 229 | 211 | 234 | 236 | 230 | 236 | 248 | 283 | 272 | 301 |
| Arizona | 1,414 | 1,417 | 1,480 | 1,516 | 1,617 | 1,618 | 1,755 | 1,859 | 1,998 | 2,046 |
| Arkansas | 1,476 | 1,514 | 333 | 1,548 | 1,636 | 1,659 | 1,678 | 1,734 | 1,687 | 1,744 |
| California | 18,112 | 18,683 | 19,005 | 19,617 | 19,989 | 20,196 | 20,983 | 20,856 | 20,902 | 21,211 |
| Colorado | 1,936 | 1,971 | 1,961 | 2,006 | 2,070 | 2,108 | 2,191 | 2,304 | 2,349 | 2,537 |
| Connecticut | 2,867 | 2,876 | 2,996 | 2,968 | 3,201 | 3,326 | 3,470 | 3,189 | 3,183 | 3,183 |
| Delaware | 470 | 504 | 502 | 527 | 518 | 544 | 522 | 603 | 595 | 589 |
| District of Columbia | 783 | 704 | 708 | 726 | 755 | 695 | 629 | 692 | 701 | 661 |
| Florida | 5,012 | 5,309 | 5,461 | 5,543 | 6,087 | 6,390 | 6,755 | 6,742 | 7,002 | 7,609 |
| Georgia | 3,372 | 3,688 | 3,940 | 4,071 | 3,793 | 3,982 | 4,199 | 4,153 | 4,315 | 4,366 |
| Hawaii | 694 | 680 | 702 | 699 | 698 | 699 | 737 | 787 | 833 | 789 |
| Idaho | 701 | 670 | 697 | 715 | 724 | 669 | 736 | 708 | 698 | 768 |
| Illinois | 10,715 | 10,951 | 11,291 | 11,511 | 11,829 | 12,110 | 12,262 | 11,650 | 11,497 | 11,499 |
| Indiana | 4,792 | 4,834 | 4,914 | 5,072 | 5,232 | 5,268 | 5,285 | 5,333 | 5,394 | 5,397 |
| Iowa | 2,838 | 2,854 | 2,892 | 2,956 | 2,955 | 2,957 | 2,953 | 3,011 | 2,958 | 2,939 |
| Kansas | 2,266 | 2,205 | 2,179 | 2,306 | 2,251 | 2,286 | 2,311 | 2,315 | 2,323 | 2,298 |
| Kentucky | 2,586 | 2,691 | 2,707 | 2,704 | 2,801 | 2,924 | 2,986 | 2,961 | 2,913 | 2,998 |
| Louisiana | 2,706 | 2,787 | 2,905 | 2,918 | 3,080 | 3,120 | 3,237 | 3,042 | 3,193 | 3,281 |
| Maine | 930 | 1,036 | 995 | 1,051 | 1,006 | 1,046 | 1,068 | 1,000 | 968 | 1,060 |
| Maryland | 3,819 | 3,941 | 3,756 | 4,428 | 4,224 | 4,278 | 4,444 | 3,981 | 4,116 | 4,212 |
| Massachusetts | 5,389 | 5,479 | 5,574 | 5,500 | 5,698 | 5,729 | 5,957 | 5,834 | 5,764 | 5,771 |
| Michigan | 8,109 | 8,416 | 8,515 | 8,784 | 8,708 | 8,847 | 8,918 | 8,840 | 8,805 | 8,872 |
| Minnesota | 3,520 | 3,637 | 3,726 | 3,776 | 3,829 | 3,867 | 3,949 | 3,894 | 3,785 | 3,922 |
| Mississippi | 1,414 | 1,479 | 1,535 | 1,607 | 1,676 | 1,799 | 1,772 | 1,707 | 1,702 | 1,911 |
| Missouri | 4,199 | 4,338 | 4,460 | 4,585 | 4,538 | 4,541 | 4,724 | 4,732 | 4,663 | 4,613 |
| Montana | 706 | 690 | 776 | 662 | 682 | 656 | 707 | 715 | 673 | 749 |
| Nebraska | 1,521 | 1,567 | 1,553 | 1,563 | 1,491 | 1,512 | 1,596 | 1,501 | 1,580 | 1,551 |
| Nevada | 403 | 449 | 456 | 452 | 457 | 482 | 536 | 572 | 601 | 586 |
| New Hampshire | 691 | 727 | 680 | 746 | 714 | 724 | 724 | 827 | 715 | 843 |
| New Jersey | 6,742 | 6,873 | 7,338 | 7,046 | 7,373 | 7,361 | 7,588 | 7,558 | 7,750 | 7,586 |
| New Mexico | 911 | 957 | 931 | 902 | 967 | 953 | 976 | 947 | 921 | 1,070 |
| New York | 18,140 | 18,356 | 18,371 | 18,230 | 18,354 | 18,788 | 18,907 | 18,685 | 18,272 | 18,202 |
| North Carolina | 4,115 | 4,266 | 4,426 | 4,487 | 4,571 | 4,612 | 4,823 | 4,646 | 4,776 | 4,824 |
| North Dakota | 644 | 653 | 669 | 665 | 658 | 654 | 639 | 625 | 605 | 649 |
| Ohio | 10,165 | 10,206 | 10,247 | 10,618 | 10,746 | 10,987 | 10,980 | 10,704 | 10,535 | 10,477 |
| Oklahoma | 2,222 | 2,263 | 2,233 | 2,294 | 2,362 | 2,376 | 2,470 | 2,464 | 2,420 | 2,442 |
| Oregon | 1,898 | 1,950 | 1,919 | 1,982 | 1,985 | 2,064 | 2,129 | 2,080 | 2,259 | 2,202 |
| Pennsylvania | 11,283 | 11,351 | 11,649 | 11,741 | 11,729 | 11,823 | 11,834 | 11,931 | 11,316 | 11,619 |
| Rhode Island | 868 | 895 | 912 | 908 | 935 | 1,009 | 972 | 990 | 878 | 934 |
| South Carolina | 1,967 | 1,992 | 2,056 | 2,149 | 2,167 | 2,245 | 2,279 | 2,319 | 2,483 | 2,383 |
| South Dakota | 673 | 710 | 695 | 662 | 717 | 721 | 717 | 692 | 693 | 681 |
| Tennessee | 3,203 | 3,318 | 3,402 | 3,455 | 3,502 | 3,543 | 3,676 | 3,634 | 3,838 | 3,728 |
| Texas | 9,305 | 9,526 | 9,695 | 10,520 | 10,615 | 10,877 | 11,112 | 10,976 | 10,940 | 11,196 |
| Utah | 992 | 1,053 | 1,006 | 1,033 | 1,021 | 1,047 | 1,081 | 1,018 | 1,076 | 1,123 |
| Vermont | 400 | 405 | 391 | 389 | 408 | 423 | 456 | 444 | 421 | 470 |
| Virginia | 3,917 | 3,920 | 4,047 | 4,177 | 4,220 | 4,321 | 4,546 | 4,505 | 4,330 | 4,582 |
| Washington | 2,964 | 3,015 | 3,082 | 3,200 | 3,338 | 3,347 | 3,447 | 3,428 | 3,526 | 3,573 |
| West Virginia | 1,583 | 1,545 | 1,528 | 1,565 | 1,584 | 1,548 | 1,579 | 1,628 | 1,531 | 1,614 |
| Wisconsin | 4,194 | 4,195 | 4,361 | 4,494 | 4,534 | 4,559 | 4,594 | 4,583 | 4,622 | 4,617 |
| Wyoming | 343 | 349 | 330 | 329 | 325 | 309 | 356 | 376 | 344 | 356 |
| Other areas[2] | 617 | 480 | 491 | 530 | 614 | 601 | 667 | 1,170 | 1,202 | 1,113 |
| INCOME TAX AFTER CREDITS[3] | | | | | | | | | | |
| United States[1] | 48,200 | 47,160 | 49,525 | 56,071 | 62,899 | 76,611 | 86,569 | 83,759 | 85,253 | 93,354 |
| Alabama | 473 | 480 | 503 | 593 | 629 | 765 | 902 | 856 | 940 | 1,028 |
| Alaska | 69 | 64 | 76 | 77 | 88 | 104 | 150 | 150 | 164 | 173 |
| Arizona | 321 | 303 | 302 | 338 | 393 | 500 | 624 | 668 | 739 | 831 |
| Arkansas | 232 | 225 | 233 | 277 | 307 | 382 | 451 | 465 | 484 | 511 |
| California | 5,714 | 5,566 | 5,592 | 6,237 | 7,005 | 8,392 | 9,355 | 8,825 | 8,753 | 9,574 |
| Colorado | 476 | 438 | 442 | 497 | 565 | 707 | 830 | 850 | 948 | 1,085 |
| Connecticut | 1,046 | 1,019 | 1,091 | 1,257 | 1,479 | 1,821 | 2,054 | 1,842 | 1,801 | 1,943 |
| Delaware | 194 | 214 | 230 | 218 | 229 | 267 | 295 | 299 | 310 | 324 |
| District of Columbia | 297 | 288 | 280 | 299 | 314 | 346 | 361 | 385 | 397 | 403 |
| Florida | 1,090 | 1,139 | 1,226 | 1,376 | 1,691 | 2,232 | 2,636 | 2,673 | 2,960 | 3,573 |
| Georgia | 695 | 723 | 778 | 901 | 976 | 1,239 | 1,537 | 1,478 | 1,561 | 1,777 |
| Hawaii | 177 | 175 | 178 | 210 | 234 | 290 | 348 | 379 | 382 | 415 |
| Idaho | 118 | 107 | 115 | 130 | 146 | 170 | 194 | 197 | 219 | 220 |
| Illinois | 3,424 | 3,398 | 3,581 | 4,094 | 4,574 | 5,485 | 6,109 | 5,753 | 5,730 | 6,298 |
| Indiana | 1,197 | 1,156 | 1,244 | 1,429 | 1,569 | 1,894 | 2,169 | 2,059 | 2,136 | 2,358 |
| Iowa | 539 | 536 | 570 | 657 | 706 | 858 | 986 | 969 | 943 | 1,090 |
| Kansas | 485 | 440 | 445 | 510 | 568 | 711 | 797 | 802 | 808 | 897 |
| Kentucky | 472 | 468 | 490 | 585 | 621 | 766 | 930 | 920 | 955 | 1,095 |
| Louisiana | 562 | 542 | 580 | 709 | 797 | 948 | 1,046 | 986 | 1,066 | 1,159 |
| Maine | 167 | 173 | 177 | 193 | 221 | 274 | 313 | 292 | 281 | 299 |
| Maryland | 1,073 | 1,083 | 1,148 | 1,350 | 1,478 | 1,843 | 2,056 | 1,959 | 2,049 | 2,290 |
| Massachusetts | 1,587 | 1,520 | 1,579 | 1,774 | 2,050 | 2,514 | 2,824 | 2,696 | 2,725 | 2,862 |
| Michigan | 2,315 | 2,361 | 2,582 | 2,934 | 3,154 | 3,776 | 4,343 | 4,005 | 4,100 | 4,599 |
| Minnesota | 765 | 733 | 763 | 867 | 990 | 1,196 | 1,423 | 1,381 | 1,367 | 1,499 |
| Mississippi | 217 | 213 | 230 | 276 | 307 | 374 | 403 | 445 | 436 | 531 |
| Missouri | 1,087 | 1,014 | 1,095 | 1,193 | 1,338 | 1,618 | 1,840 | 1,797 | 1,849 | 2,008 |
| Montana | 130 | 119 | 129 | 142 | 153 | 166 | 220 | 212 | 205 | 226 |
| Nebraska | 310 | 291 | 295 | 345 | 379 | 428 | 528 | 509 | 507 | 594 |
| Nevada | 149 | 144 | 143 | 155 | 172 | 241 | 302 | 268 | 281 | 302 |
| New Hampshire | 156 | 146 | 156 | 190 | 216 | 262 | 282 | 303 | 300 | 344 |

Footnotes at end of table.

Table 8.7—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES, 1963-1972—Continued

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

| States | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 | 1972 |
|---|---|---|---|---|---|---|---|---|---|---|
| INCOME TAX AFTER CREDITS—Continued | | | | | | | | | | |
| New Jersey | 2,180 | 2,102 | 2,279 | 2,469 | 2,844 | 3,450 | 3,882 | 3,860 | 3,937 | 4,367 |
| New Mexico | 173 | 160 | 173 | 183 | 200 | 237 | 276 | 296 | 293 | 319 |
| New York | 6,107 | 5,969 | 6,165 | 6,774 | 7,798 | 9,358 | 9,789 | 9,313 | 9,366 | 9,642 |
| North Carolina | 705 | 696 | 784 | 907 | 992 | 1,270 | 1,496 | 1,517 | 1,585 | 1,813 |
| North Dakota | 95 | 90 | 92 | 99 | 112 | 121 | 155 | 149 | 148 | 165 |
| Ohio | 2,738 | 2,667 | 2,890 | 3,253 | 3,521 | 4,353 | 4,964 | 4,706 | 4,629 | 4,989 |
| Oklahoma | 437 | 438 | 442 | 488 | 558 | 669 | 806 | 798 | 806 | 905 |
| Oregon | 471 | 476 | 468 | 530 | 587 | 699 | 819 | 790 | 832 | 945 |
| Pennsylvania | 2,973 | 2,945 | 3,099 | 3,468 | 3,803 | 4,568 | 5,164 | 5,125 | 4,972 | 5,305 |
| Rhode Island | 231 | 230 | 241 | 280 | 305 | 378 | 387 | 373 | 369 | 403 |
| South Carolina | 310 | 313 | 342 | 414 | 462 | 571 | 656 | 643 | 712 | 826 |
| South Dakota | 100 | 87 | 89 | 106 | 113 | 141 | 162 | 156 | 153 | 161 |
| Tennessee | 606 | 601 | 653 | 781 | 842 | 1,072 | 1,221 | 1,230 | 1,332 | 1,415 |
| Texas | 2,108 | 2,028 | 2,122 | 2,504 | 2,866 | 3,636 | 4,139 | 4,084 | 4,211 | 4,696 |
| Utah | 195 | 185 | 178 | 188 | 212 | 263 | 299 | 307 | 329 | 354 |
| Vermont | 71 | 72 | 71 | 88 | 100 | 130 | 148 | 149 | 128 | 163 |
| Virginia | 870 | 885 | 947 | 1,086 | 1,241 | 1,518 | 1,797 | 1,862 | 1,985 | 2,203 |
| Washington | 828 | 751 | 787 | 969 | 1,131 | 1,381 | 1,540 | 1,379 | 1,383 | 1,515 |
| West Virginia | 303 | 302 | 304 | 345 | 374 | 451 | 529 | 539 | 570 | 602 |
| Wisconsin | 954 | 925 | 975 | 1,119 | 1,259 | 1,492 | 1,700 | 1,643 | 1,651 | 1,813 |
| Wyoming | 84 | 70 | 68 | 75 | 85 | 100 | 118 | 124 | 136 | 131 |
| Other areas[2] | 122 | 92 | 103 | 130 | 145 | 183 | 216 | 295 | 322 | 311 |

[1]Includes data for "Other areas" described in footnote 2.
[2]Includes data for returns of bona fide residents of Puerto Rico and for U. S. citizens residing abroad, in the Virgin Islands, and in Panama Canal Zone.
[3]Includes surcharge for 1968-1970.

Section 9

# 1972 Forms and Instructions

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Form 4875 Presidential Election Campaign Fund Statement, 338

# 1972 Federal Income Tax Forms

## This package contains the following:

**Form 1040**
U.S. Individual Income Tax Return
**Schedules A&B**
Itemized Deductions AND
Dividend and Interest Income
**Schedule C**
Profit (or Loss) From Business or Profession
**Schedule D**
Capital Gains and Losses
**Schedules E&R**
Supplemental Income Schedule AND
Retirement Income Credit Computation
**Schedule F**
Farm Income and Expenses
**Schedule SE**
Computation of Social
Security Self-Employment Tax
**Form 4136**
Computation of Credit for
Federal Tax on Gasoline, Special
Fuels, and Lubricating Oil
**Form 4875**
Presidential Election
Campaign Fund Statement
**Order Blank for Forms**

## A Special Message From The Commissioner

Dear Taxpayer:

Here is your 1972 Form 1040 package. You will find that the forms and schedules are generally similar to those sent you last year, although we have made some improvements. In addition, we have tried to make the instructions easier to understand. We also have added to the instructions an explanation of words and terms that may be unfamiliar.

There are three new features (provided by law) in the 1972 individual income tax returns we want to call to your attention. The first is "revenue sharing." This is a system for sharing Federal money with the states and cities. Please read the instructions on page 8, and give all the information asked for on lines 33 and 34 of Form 1040.

The second feature is the new tax credit for political contributions made in 1972. This credit is limited to $12.50 ($25 if a joint return). If it applies to you, the credit should be claimed on line 59 of the return. Please read the instructions on page 9. Instead of the credit, you may claim an itemized deduction for political contributions made in 1972. The deduction is limited to $50 ($100 if a joint return). Please see the instructions on page 13.

The third feature is the presidential election campaign fund dollar "check-off." This optional feature enables taxpayers to designate $1 of their taxes ($2 if a joint return) to go to the political party of their choice or to a general fund to support political parties. We have included in this package copies of Form 4875, Presidential Election Campaign Fund Statement, which should be attached to your return if you wish to do this. If you do not wish to earmark money for this purpose, do not file Form 4875. If you file Form 4875, IRS will separate it from your return for processing.

With the information contained in this package, we hope you can fill out your return. If you need assistance, you should feel free to call or visit your nearest Internal Revenue Service office. This address and telephone number are in the white pages of your telephone book under U.S. Government, Treasury Department, Internal Revenue Service. We will be glad to help you.

If you have someone else help you or fill out your return, you should select a qualified person because you are the one responsible for it. If you pay someone for preparation of your return, the preparer must also sign it. And please be sure to keep a copy of your return.

Please double-check your return, and avoid the last-minute rush before April 16. This will help cut down mistakes and help IRS return any refund you may have coming.

We appreciate your concern and thank you for your cooperation.

*Commissioner of Internal Revenue*

See index to instructions on page 2

Department of the Treasury
**Internal Revenue Service**

**Peel off the label below and place it in the address area of the Form 1040 you file. Make necessary corrections.**

**Third Class Mail**
Postage and fees paid
Official Business
POSTMASTER. This matter must be forwarded and delivered without payment of postage due. If forwarding address is to a foreign country, or if no forwarding address, DO NOT DESTROY. Handle in accordance with special instructions in Postal Bulletin for December.



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## Meaning of Some Terms and Words Used in Instructions

**Adjusted gross income**—Total income appearing on line 17, Form 1040
**Declaration of estimated tax**—A statement which might have to be filed with the IRS if one expects to owe $100 or more in tax beyond any withholding tax and credits
**Dependent**—A person for whom you may claim an exemption on your return
**Dividends exclusion**—First $100 you receive from qualifying domestic corporations
**Dividends income**—Money received by you from stock you own
**Domestic corporations**—Corporations organized and doing business in the U.S.
**Excess**—More than
**Excludable sick pay**—Generally, the money received by you while you were off work due to sickness or injury through an employer's wage continuation plan
**Exemptions**—An allowance of $750 for you, your wife, and each dependent as provided for on lines 6 thru 9
**Gross income**—All the money you receive from wages, interest, dividends, business, etc. Does not include such items as unemployment compensation, social security benefits, and dividends on veteran's insurance
**Insurance reimbursements**—Money paid to you by an insurance company to cover certain expenses you paid, such as doctor bills
**Interest income**—Income you received for money on deposit in banks, building and loan associations, credit unions, etc.
**Interlocutory decree**—Divorce not final
**Itemized deductions**—Certain expenses such as medical and dental, taxes, contributions and interest and may be used in reducing your adjusted gross income to arrive at taxable income
**Joint return**—Both husband and wife use one return together
**Low income allowance**—A special feature in the Tax Tables which provides for a standard deduction up to $1,300 ($650 if one is married and filing a separate return)
**Net earnings from self-employment**—Generally, the net profit from a business which is subject to self-employment tax
**Non-resident Alien**—A person from a foreign country and generally not living in the U.S.
**Percentage standard deduction**—Generally, 15% of your adjusted gross income limited to $2,000 ($1,000 if one is married and filing a separate return). Used by those persons not itemizing deductions
**Power of attorney**—Written permission given to another to act for you
**Reimbursement**—Money paid to you from the insurance company
**Resident Alien**—A person from a foreign country but living in the U.S.
**Retirement income credit**—An amount to be subtracted from your tax if you qualify for this credit
**Revenue sharing**—A program through which State and local governments are given a share of U.S. Individual Income Tax
**Separate maintenance**—A legal statement which provides for the support of a wife (husband) and children
**Standard deduction**—An allowance used to reduce your adjusted gross income when you do not itemize your deductions
**Tax deductible**—Items which may be used to reduce income
**Widow**—A woman whose husband has died
**Widower**—A man whose wife has died
**W-2 Form**—The form your employer gives you showing wages, income tax withheld and social security tax withheld

## Here are Some of the New Rules for 1972

### Short Form 1040A

The Service again has a Short Form 1040A. If in 1972, you had just wages, not more than $200 of dividends, or not more than $200 of interest and you do not plan to itemize deductions (interest, taxes and the like) you may be able to use Short Form 1040A.

### Filing Requirements

You may not have to file a tax return. The limits have been raised for 1972. See page 3 for the new amounts.

### Exemptions

The deduction for an exemption has been raised from $675 to $750.

### If You Choose the Standard Deduction

The percentage standard deduction has been increased. Instead of multiplying by 13%, now you multiply by 15%. The top limit was $1,500. Now it is $2,000. The low income allowance may be used instead of the percentage standard deduction. The allowance was $1,050, it is now $1,300.

### Revenue Sharing

Revenue sharing is a plan whereby the Federal Government will return money to your State, county and city. Several billion dollars will be given back every year. The sum your area will receive is to be based on how many people live there and what their income is. So it's very IMPORTANT for you to fill in lines 33 and 34 of Form 1040. Do it with care! Only then will your State, county and city get back its fair share. This money is part of the income tax you pay.

### Political Campaigns

You now may be able to lower your taxes because you gave money for a political campaign in 1972. Claim either a tax credit or an itemized deduction (BUT NOT BOTH), if you gave to a political campaign.

Another way to help with money is to complete Form 4875, the Presidential Election Campaign Fund Statement.

If you decide to use this form, your money will go toward the 1976 Presidential Campaign Fund. $1.00 of your 1972 tax will go to the fund ($2.00 if you and your wife (husband) file jointly and both of you participate).

### Estimated Taxes

Estimated taxes are paid in installments throughout the year to lighten your tax payment at the end of the year. Under certain conditions you may be required to pay estimated taxes. For 1972 and later years the filing requirements have been changed (see page 7).

### Deduction for the Care of Certain Persons

The deduction for the care of dependents and your disabled wife (husband) has been liberalized. This deduction is available only if expenses are paid to enable you (and if married, your wife (husband) assuming she (he) is healthy) to be gainfully employed. See page 12 for additional details. Also get Form 2441.

### Claimed as a Dependent on Your Parent's Return

If you have unearned income (i.e. dividends or interest), could be claimed as a dependent on your parent's return and elect the standard deduction, the standard deduction will be figured on earned income (i.e. wages) only. For example, if you are a student and file your tax return showing wages, interest, and dividends and your parents could claim you as a dependent on their tax return you may not be able to use the Tax Tables, and the percentage standard deduction (or low income allowance) will be based only on your wages—See the blocked instruction on page 7.

### Credit for Wages Paid or Incurred in Work Incentive (WIN) Programs

Effective for tax years beginning after 1971, employers may claim a tax credit of 20 percent of the salaries and wages incurred or paid to employees hired under a Work Incentive (WIN) Program. The credit is allowed for the salaries and wages paid or incurred for the first 12 months of employment. For special rules and limitations, see Form 4874.

### Guide for Preparing Form 1040

A guide for preparing Form 1040 is located on page 3.



To remove forms, please fold, crease, and tear carefully at perforations

Form **1040** US Department of the Treasury / Internal Revenue Service **Individual Income Tax Return** 1972

For the year January 1–December 31, 1972, or other taxable year beginning ....., 1972, ending ....., 19 ....

Please print or type

First name and initial (If joint return, use first names and middle initials of both) | Last name | Your social security number (Husband's, if joint return)

Present home address (Number and street, including apartment number, or rural route) | Wife's number, if joint return

City, town or post office, State and ZIP code | Occupation: Yours / Wife's

Please attach Copy B of Form W-2 here

**Filing Status**—check only one:

1 ☐ Single
2 ☐ Married filing joint return (even if only one had income)
3 ☐ Married filing separately. If wife (husband) is also filing give her (his) social security number and first name here.
4 ☐ Unmarried Head of Household
5 ☐ Widow(er) with dependent child (Enter year of death of husband (wife) ▶ 19 )

**Exemptions** — Regular / 65 or over / Blind — Enter number of boxes checked ▶

6 Yourself . . . . . ☐ ☐ ☐
7 Wife (husband) . . . ☐ ☐ ☐
8 First names of your dependent children who lived with you
Enter number ▶
9 Number of other dependents (from line 32) . . . ▶
10 Total exemptions claimed . . . . . ▶

**Income**

| | | | |
|---|---|---|---|
| 11 | Wages, salaries, tips, and other employee compensation. (Attach Form W-2 to front. If unavailable, attach explanation) | 11 | |
| 12a | Dividends (see pages 6 and 13 of instr.) $ ..... 12b Less exclusion $ ..... Balance ▶ (If gross dividends and other distributions are over $200, list in Part I of Schedule B.) | 12c | |
| 13 | Interest income. [If $200 or less, enter total without listing in Schedule B / If over $200, enter total and list in Part II of Schedule B] | 13 | |
| 14 | Income other than wages, dividends, and interest (from line 45) | 14 | |
| 15 | Total (add lines 11, 12c, 13 and 14) | 15 | |
| 16 | Adjustments to income (such as "sick pay," moving expenses, etc. from line 50) | 16 | |
| 17 | Subtract line 16 from line 15 (adjusted gross income) | 17 | |

● **Caution:** *If you have unearned income and you could be claimed as a dependent on your parent's return, see boxed instruction on page 7, under the heading "Tax-Credits-Payments." Check this block* ☐.

● *If you do not itemize deductions and line 17 is under $10,000, find tax in Tables and enter on line 18.*

● *If you itemize deductions or line 17 is $10,000 or more, go to line 51 to figure tax.*

**Tax, Payments and Credits**

| | | | | |
|---|---|---|---|---|
| 18 | Tax, check if from: ☐ Tax Tables 1–12, ☐ Schedule D; ☐ Tax Rate Schedule X, Y, or Z, ☐ Schedule G or ☐ Form 4726 | | 18 | |
| 19 | Total credits (from line 61) | | 19 | |
| 20 | Income tax (subtract line 19 from line 18) | | 20 | |
| 21 | Other taxes (from line 67) | | 21 | |
| 22 | Total (add lines 20 and 21) | | 22 | |
| 23 | Total Federal income tax withheld (attach Forms W-2 or W-2P to front) | 23 | | |
| 24 | 1972 Estimated tax payments (include amount allowed as credit from 1971 return) | 24 | | |
| 25 | Amount paid with Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return | 25 | | |
| 26 | Other payments (from line 71) | 26 | | |
| 27 | Total (add lines 23, 24, 25, and 26) | | 27 | |

**Bal. Due or Refund**

| | | | |
|---|---|---|---|
| 28 | If line 22 is larger than line 27, enter BALANCE DUE IRS — Pay in full with return. Make check or money order payable to Internal Revenue Service ▶ | 28 | |
| 29 | If line 27 is larger than line 22, enter amount OVERPAID ▶ | 29 | |
| 30 | Line 29 to be **REFUNDED TO YOU** ▶ | 30 | |
| 31 | Line 29 to be credited on 1973 estimated tax \| 31 \| | | |

**Foreign Accounts**

Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in U.S. military banking facility operated by a U.S. financial institution)? ▶ ☐ Yes ☐ No
If "Yes," attach Form 4683. (For definitions, see Form 4683.)

**Note:** Be sure to complete Revenue Sharing (lines 33 and 34) on next page.

Write soc. sec. no. on Check or Money Order. Attach here

**Sign here**

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

Your signature — Date | Preparer's signature (other than taxpayer) — Date

Wife's (husband's) signature (if filing jointly, BOTH must sign even if only one had income) | Address (and ZIP Code) — Preparer's Emp. Ident. or Soc. Sec. No.

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Form 1040 (1972) — Page **2**

**Other Dependents**

| (a) NAME | (b) Relationship | (c) Months lived in your home. If born or died during year, write B or D. | (d) Did dependent have income of $750 or more? | (e) Amount YOU furnished for dependent's support. If 100% write ALL. | (f) Amount furnished by OTHERS including dependent. |
|---|---|---|---|---|---|
| | | | | $ | $ |

32 Total number of dependents listed in column (a). Enter here and on line 9 . . . . . ▶

**Revenue Sharing**

33 Print or type the location of your principal place of residence at end of year (not necessarily the same as your post office address).
(a) State | (b) County | (c) Locality. If you lived inside the boundaries of an incorporated city, town, etc., enter its name; if not, check here ▶ ☐ | (d) Township (see instructions on page 8)

34 Enter the number of persons included on line 10 who (1) are filing a return of their own; or, (2) did not live at your principal place of residence at the end of the year . . . . . ▶ — For IRS use only—Leave blank

## PART I.—Income other than Wages, Dividends, and Interest

| | | | |
|---|---|---|---|
| 35 | Business income (or loss) (attach Schedule C) | 35 | |
| 36 | Net gain (or loss) from sale or exchange of capital assets (attach Schedule D) | 36 | |
| 37 | Net gain (or loss) from Supplemental Schedule of Gains and Losses (attach Form 4797) | 37 | |
| 38 | Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Schedule E) | 38 | |
| 39 | Farm income (or loss) (attach Schedule F) | 39 | |
| 40 | Fully taxable pensions and annuities (not reported on Schedule E—see instructions on page 8) | 40 | |
| 41 | 50% of capital gain distributions (not reported on Schedule D) | 41 | |
| 42 | State income tax refunds (caution—see instructions on page 8) | 42 | |
| 43 | Alimony | 43 | |
| 44 | Other (state nature and source) | 44 | |
| 45 | Total (add lines 35 through 44). Enter here and on line 14 ▶ | 45 | |

## PART II.—Adjustments to Income

| | | | |
|---|---|---|---|
| 46 | "Sick pay" if included in income (attach Form 2440 or other required statement) | 46 | |
| 47 | Moving expense (attach Form 3903) | 47 | |
| 48 | Employee business expense (attach Form 2106 or other statement) | 48 | |
| 49 | Payments as a self-employed person to a retirement plan, etc. (see Form 4848) | 49 | |
| 50 | Total adjustments (add lines 46, 47, 48, and 49). Enter here and on line 16 ▶ | 50 | |

## PART III.—Tax Computation (Do not use this part if you use Tax Tables 1–12 to find your tax.)

| | | | |
|---|---|---|---|
| 51 | Adjusted gross income (from line 17) | 51 | |
| 52 | (a) If you itemize deductions, enter total from Schedule A, line 40 and attach Schedule A (b) If you do not itemize deductions, enter 15% of line 51, but do NOT enter more than $2,000. ($1,000 if line 3 is checked) | 52 | |
| 53 | Subtract line 52 from line 51 | 53 | |
| 54 | Multiply total number of exemptions claimed on line 10, by $750 | 54 | |
| 55 | **Taxable income.** Subtract line 54 from line 53 | 55 | |

(Figure your tax on the amount on line 55 by using Tax Rate Schedule X, Y or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, or maximum tax from Form 4726.) Enter tax on line 18.

## PART IV.—Credits

| | | | |
|---|---|---|---|
| 56 | Retirement income credit (attach Schedule R) | 56 | |
| 57 | Investment credit (attach Form 3468) | 57 | |
| 58 | Foreign tax credit (attach Form 1116) | 58 | |
| 59 | Credit for contributions to candidates for public office—see instructions on page 9 | 59 | |
| 60 | Work Incentive Program credit (attach Form 4874) | 60 | |
| 61 | Total credits (add lines 56, 57, 58, 59, and 60). Enter here and on line 19 ▶ | 61 | |

## PART V.—Other Taxes

| | | | |
|---|---|---|---|
| 62 | Self-employment tax (attach Schedule SE) | 62 | |
| 63 | Tax from recomputing prior-year investment credit (attach Form 4255) | 63 | |
| 64 | Minimum tax (see instructions on page 10). Check here ☐. If Form 4625 is attached | 64 | |
| 65 | Social security tax on tip income not reported to employer (attach Form 4137) | 65 | |
| 66 | Uncollected employee social security tax on tips (from Forms W-2) | 66 | |
| 67 | Total (add lines 62, 63, 64, 65, and 66). Enter here and on line 21 ▶ | 67 | |

## PART VI.—Other Payments

| | | | |
|---|---|---|---|
| 68 | Excess FICA tax withheld (two or more employers—see instructions on page 10) | 68 | |
| 69 | Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136) | 69 | |
| 70 | Credit from a Regulated Investment Company (attach Form 2439) | 70 | |
| 71 | Total (add lines 68, 69, and 70). Enter here and on line 26 ▶ | 71 | |

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## Guide for Preparing a Return

You may find it helpful in completing your Form 1040 to follow these steps and check them off as you go.

—— **Step 1.—Gather up your income records** including Forms W–2, W–2P, and 1099. If your employer does not give you a Form W–2 by January 31, or if the one you have is not correct, contact your employer as soon as possible. Only he can issue your W–2 or correct it.

—— **Step 2.—If you are going to list (itemize) your deductions, collect your expense records,** such as medical and dental bills. Also, real estate taxes, state income tax, home mortgage interest, etc. and charitable contributions. To make sure you do not forget any items, look on pages 10 through 13 of these instructions. Check the types of expenses you can deduct. Put these records aside until later.

—— **Step 3.—Get the forms or schedules you need** but did not receive by mail. See the order blank. The order blank will help you decide which ones you will need.

—— **Step 4.—Name and Address.** Use the mailing label on the forms we sent you. Correct your name and address if necessary. Also show your apartment number if you have one. If you did not receive forms with a label, print or type your name and address. If you are in the Armed Forces, use your permanent home address. (**Note:** *Show your own address unless you want us to mail your refund or other correspondence to a person acting for you. In this case, attach to your return a power of attorney that tells exactly what you want done.*)

—— **Step 5.—Social Security Number.** If it is wrong on the label or if you did not receive a label, show your correct number on your return. If you are in the Armed Forces, also give your serial number if different from your social security number.

If you do not have a social security number, get an application **Form SS–5** from a Social Security Administration office, post office, or from IRS. File it with the local office of the Social Security Administration. Do this early enough to make sure you receive a number before April 16. If you do not receive your number by April 16, file your return without it and write "Applied for" in the space for social security number.

Don't forget to show occupation(s) in space(s) in upper right corner just below social security blocks.

—— **Step 6.—Filing Status.** Check only one of the filing status blocks (lines 1 through 5). Your tax rate depends on the block you check. So before you decide, see Instruction, Filing Status, on page 4.

—— **Step 7.—Exemptions.** Fill in lines 6 through 10. See Instruction, Exemptions, on page 5.

—— **Step 8.—Fill in the schedules and forms** mentioned for lines 12, 13, 35 through 39, and 46 through 49 if you need to. Enter the totals from your schedules on the correct lines on Form 1040.

If you need more space on forms or schedules, attach separate sheets that follow the same size and arrangement of the printed forms, but show your totals on the printed forms. Be sure to put your name and social security number on these separate sheets.

—— **Step 9.—Fill in lines 11 through 17.** This will give you your adjusted gross income. The instructions between lines 17 and 18 are guides to tell you where to proceed after you have filled in line 17. If the first instruction is applicable, be sure to check the block.

—— **Step 10.—Now you have to decide whether to use the standard deduction or itemize your deductions.** The instruction, Should You Use the Standard Deduction or Should You Itemize Deductions?, on page 6 will help you decide.

—— **Step 11.—Figure your tax if you decided to take the standard deduction and you DID NOT check the block between lines 17 and 18 (if you checked the block, follow the instructions on page 7; or, if you decided to itemize, skip to Step 12).** If line 17 is under $10,000, find your tax in Tax Tables 1 through 12. (The standard deduction is included and your tax is already figured out for you.) Enter the amount on line 18. Skip the rest of this step and step 12.

If line 17 is $10,000 or more, fill in lines 51 through 55 on the back of your return. (Your standard deduction goes on line 52.) Use Tax Rate Schedule X, Y, or Z to figure your tax. Show the amount on line 18. Skip step 12.

—— **Step 12.—Figure your tax if you decided to itemize deductions.** Fill in Schedule A and enter your total deductions on line 52 of Form 1040. Fill in lines 51, 53, 54, and 55. Use Tax Rate Schedule X, Y, or Z to figure your tax. Show the amount on line 18.

—— **Step 13.—Fill in lines 55 through 71 if you have credits, other taxes, or other payments to report.** Complete the forms or schedules asked for. Enter the amounts from these lines on the front of your return as instructed. Fill in any other amounts needed for lines 19 through 31. Also, answer the foreign accounts question.

—— **Step 14.—If you owe tax,** show amount on line 28. Attach check or money order for full amount when you file. Make it out to "Internal Revenue Service" and be sure to write your social security number on it. If line 28 is less than $1, you do not have to pay.

—— **Step 15.—If we owe you a refund,** show amount on line 29. On line 30 or 31, show whether you want some or all of the money refunded or credited to 1973 estimated tax. If line 29 is less than $1, we will send you a refund only upon written request.

—— **Step 16.—Fill in lines 33 and 34.** Completion of these lines is **Important.** Accurate Revenue Sharing information will return to your State and local government their fair share of Federal Individual income taxes. **Note:** To participate in the presidential election campaign fund dollar "check-off," attach Form 4875.

—— **Step 17.—Recheck Your Return.** Go over all items and make sure they are right. Also check your arithmetic.

—— **Step 18.—Sign Your Return.** It is not considered a return unless you do. Both husband and wife have to sign a joint return. If you pay someone to prepare your return, be sure that person also signs. If prepared by a firm or corporation, it should be signed in the name of the firm or corporation. If prepared by your regular, full-time employee, such as a clerk, secretary, or bookkeeper, the employee does not have to sign.

—— **Step 19.—Attachments.** Attach Forms W–2 (copy B) to front of Form 1040. If you took an adjustment for sick pay on line 46, be sure to attach Form 2440 or if you are retired because of a disability, your Form W–2P (copy B). Attach schedules in alphabetical order and forms in numbered order. If you owe tax, be sure to attach your payment to the front of Form 1040.

**Note:** *If you move to a new address after filing your return and you are expecting a refund, be sure to file a change of address with the post office where you moved from. Unless you do this, the post office cannot send your check on to your new address.*

## Form 1040 Instructions

**Where to Get Forms**

As far as practical, we mail forms and schedules directly to you based on what you filed last year. Many people will need only Form 1040. The order blank inside the tax forms package will help you get many of the forms, schedules, and publications referred to in these Instructions. Many banks and post offices may also have this same material; however, in the event they don't, fill out the order blank and we will speed your request to you.

**Who Must File**

*(See page 6 for examples of income)*

| File a return if you are: | And your gross income is at least: |
|---|---|
| Single or are a widow or widower, and are under 65 | $2,050 |
| Single or are a widow or widower, and are 65 or older | 2,800 |
| Single, can be claimed as a dependent on your parent's return, and have taxable dividends, interest, or other unearned income | 750 |
| Married filing jointly, living together at end of tax year (or at date of death of husband or wife), both are under 65 | 2,800 |
| Married filing jointly, living together at end of tax year (or at date of death of husband or wife), one is 65 or older | 3,550 |
| Married filing jointly, living together at end of tax year (or at date of death of husband or wife), both are 65 or older | $4,300 |
| Married filing separate return, or married, but not living together at end of tax year | 750 |
| A person with income from sources within U.S. possessions | 750 |
| Self-employed and your net earnings from self-employment were at least $400 | |

If income tax was withheld even though you are not required to file a return, you should file to get a refund.



The filing requirement rules are for all U.S. citizens and resident aliens, including those under 21 years of age.

**Deceased Taxpayers.**—If a person died in 1972, or in 1973 before filing a return for 1972, the executor, administrator, or surviving wife or husband must file a return for the deceased.

The executor or administrator can file a joint return with the surviving wife or husband. If an executor or administrator has not been appointed, the survivor can still file a joint return. All the income of both husband and wife must be included on it.

If you are filing such a joint return, write in the signature area that you are filing as surviving wife or husband. Show the date of death in the name and address space. If a refund is due, attach Form 1310 to your return. For more information on this, get **Publication 559,** Federal Tax Guide for Survivors, Executors, and Administrators.

**IRS will figure your tax** if your income on line 17 is $20,000 or less, was only from wages, salary and tips, dividends, interest, pensions and annuities, and you want to take the standard deduction.

All you do is:

1. Place your name and address label on your return, or fill in name, address, and social security number. Also fill in occupation. On a joint return, show names, numbers and occupations of both husband and wife.
2. Fill in lines 1 through 17, lines 19, 21, 23, 24, and 26 if necessary. Answer the foreign accounts question and fill in lines 33 and 34.
3. On a joint return, show husband's and wife's income separately on the dotted line to the left of the line 17 entry space.
4. Sign your return. Both husband and wife have to sign a joint return.
5. File on or before April 16, 1973.

We will then figure your tax and send you a refund check if you paid too much or bill you if you did not pay enough.

**Note:** *If you have a retirement income credit, we will figure that also. Just attach* **Schedule R** *after you have answered the question for columns A and B, and filled in lines 2 and 5. Then write* **RIC** *on line 19 of Form 1040.*

Also, if you want to participate in the presidential election campaign fund dollar "check-off" attach Form 4875.

**Rounding Off to Whole Dollars.**—You may show the money items on your return and schedules in whole dollars. To do this, eliminate any amount less than 50 cents and increase any amount from 50 cents through 99 cents to the next higher dollar.

**Recordkeeping Requirements.**—Get Publication 552, Recordkeeping Requirements And A Guide To Tax Publications, for details.

**When To File.**—As soon as you can after January 1, but not later than April 16, 1973.

**Where To File.**—Mail your return to the Internal Revenue Service Center for the place where you live. Use the addressed envelope that came with your return, or use the address below.

| If you live in: | Send your return to the IRS Center at: |
|---|---|
| Alabama—4800 Buford Highway, Chamblee, Ga. 30006 | |
| Alaska—1160 West 1200 South St., Ogden, Utah 84405 | |
| Arizona—1160 West 1200 South St., Ogden, Utah 84405 | |
| Arkansas—3651 S. Interregional Highway, Austin, Texas 78740 | |
| California—5045 East Butler Ave., Fresno, Calif. 93730 | |
| Colorado—1160 West 1200 South St., Ogden, Utah 84405 | |
| Connecticut—310 Lowell St., Andover, Mass. 01812 | |
| Delaware—11601 Roosevelt Blvd., Philadelphia, Pa. 19155 | |
| District of Columbia—11601 Roosevelt Blvd., Philadelphia, Pa. 19155 | |
| Florida—4800 Buford Highway, Chamblee, Ga. 30006 | |
| Georgia—4800 Buford Highway, Chamblee, Ga. 30006 | |
| Hawaii—5045 East Butler Ave., Fresno, Calif. 93730 | |
| Idaho—1160 West 1200 South St., Ogden, Utah 84405 | |
| Illinois—2306 East Bannister Rd., Kansas City, Mo. 64170 | |
| Indiana—3131 Democrat Rd., Memphis, Tenn. 38110 | |
| Iowa—2306 East Bannister Rd., Kansas City, Mo. 64170 | |
| Kansas—3651 S. Interregional Highway, Austin, Texas 78740 | |
| Kentucky—3131 Democrat Rd., Memphis, Tenn. 38110 | |
| Louisiana—3651 S. Interregional Highway, Austin, Texas 78740 | |
| Maine—310 Lowell St., Andover, Mass. 01812 | |
| Maryland—11601 Roosevelt Blvd., Philadelphia, Pa. 19155 | |
| Massachusetts—310 Lowell St., Andover, Mass. 01812 | |
| Michigan—Cincinnati, Ohio 45298 | |
| Minnesota—1160 West 1200 South St., Ogden, Utah 84405 | |
| Mississippi—4800 Buford Highway, Chamblee, Ga. 30006 | |
| Missouri—2306 East Bannister Rd., Kansas City, Mo. 64170 | |
| Montana—1160 West 1200 South St., Ogden, Utah 84405 | |
| Nebraska—1160 West 1200 South St., Ogden, Utah 84405 | |
| Nevada—1160 West 1200 South St., Ogden, Utah 84405 | |
| New Hampshire—310 Lowell St., Andover, Mass. 01812 | |
| New Jersey—1040 Waverly Ave., Holtsville, N.Y. 11799 | |
| New Mexico—3651 S. Interregional Highway, Austin, Texas 78740 | |
| New York—310 Lowell St., Andover, Mass. 01812 | |
| North Carolina—3131 Democrat Rd., Memphis, Tenn. 38110 | |
| North Dakota—1160 West 1200 South St., Ogden, Utah 84405 | |
| Ohio—Cincinnati, Ohio 45298 | |
| Oklahoma—3651 S. Interregional Highway, Austin, Texas 78740 | |
| Oregon—1160 West 1200 South St., Ogden, Utah 84405 | |
| Pennsylvania—11601 Roosevelt Blvd., Philadelphia, Pa. 19155 | |
| Rhode Island—310 Lowell St., Andover, Mass. 01812 | |
| South Carolina—4800 Buford Highway, Chamblee, Ga. 30006 | |
| South Dakota—1160 West 1200 South St., Ogden, Utah 84405 | |
| Tennessee—3131 Democrat Rd., Memphis, Tenn. 38110 | |
| Texas—3651 S. Interregional Highway, Austin, Texas 78740 | |
| Utah—1160 West 1200 South St., Ogden, Utah 84405 | |
| Vermont—310 Lowell St., Andover, Mass. 01812 | |
| Virginia—3131 Democrat Rd., Memphis, Tenn. 38110 | |
| Washington—1160 West 1200 South St., Ogden, Utah 84405 | |
| West Virginia—3131 Democrat Rd., Memphis, Tenn. 38110 | |
| Wisconsin—2306 East Bannister Rd., Kansas City, Mo. 64170 | |
| Wyoming—1160 West 1200 South St., Ogden, Utah 84405 | |
| **Foreign Addresses** | |
| **If you are located in:** | **Use this address** |
| Panama Canal Zone, American Samoa, Guam | Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155 |
| Puerto Rico (or if excluding income under section 933) | Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155 |
| Virgin Islands: Non-permanent residents | |
| Virgin Islands: Permanent residents | Department of Finance, Tax Division Charlotte Amalie, St. Thomas Virgin Islands 00801 |

U.S. citizens with foreign addresses (except A.P.O. and F.P.O.) and those excluding income under sec. 911 or 931, should file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

## Instructions for Page 1 of Form 1040

### Filing Status

**Decide How You Should File From the Explanations Below**

**Were You Married or Single?**—If you were married on December 31, consider yourself married for the whole year. If you were single, divorced, or legally separated on December 31, consider yourself single for the whole year. If you were a "Married person living apart from your wife or husband" as described on the next page, consider yourself single for the whole year.

If your wife or husband died during 1972, consider yourself married for the whole year.

**Married Persons.**—Should you file joint or separate returns?

*Joint Return.*—In most cases, married couples will pay less tax if they file jointly.

A husband and wife can file a joint return even if they did not live together for the full year, or if one was a resident alien for the whole year. But they cannot file jointly if one was a nonresident alien at any time during the year. Both husband and wife are responsible for any tax due on a joint return, so if one does not pay, the other will have to.

*Things to Remember on a Joint Return.*—Use the mailing label sent you with your return if it shows names and social security numbers of both husband and wife. If it does not, or if you did not receive a label, show first names and middle initials of both. For example: John F. and Mary L. Doe. Enter social security numbers for both. Show all income, exemptions, and deductions of husband and wife. Both have to sign unless the husband is serving in a combat zone and receiving Hostile Fire Pay. In that case, the wife can write "Military service in a combat zone" on the line for her husband's signature.

*Separate Returns.*—You can file separately if both husband and wife had income or if only one had income. Both husband and wife have to figure their tax the same way. This means if one itemizes deductions, the other must itemize. If one takes the percentage standard deduction, the other must take the percentage standard deduction and cannot take the low-income allowance (this is $650 for a separate return). You each report only your own income, exemptions, and deductions, and you are responsible only for the tax due on your own return. If husband and wife live in a community property State and both itemize deductions, those paid from joint funds can be divided equally between them. See **Publication 555,** Community Property and the Federal Income Tax.

*Tax Savings.*—Before you file a separate return, see if you may be able to reduce your tax by meeting the tests described below in "Were You a Married Person Living Apart From Your Wife or Husband?" If so, use the filing status Single or, if you qualify, Unmarried Head of Household.

*Things to Remember on a Separate Return.*—If both husband and wife file separate returns, check the box on line 3, "Married filing separately." Write your wife's or husband's first name and social security number in the space provided.

Check the applicable boxes on line 7 if you can claim the exemptions for your wife or husband. See the instructions for "Exemptions" on this page. Only the one who had income should sign the return.

**Were You a Married Person Living Apart from Your Wife or Husband?**—Some married persons can file as Single or as Unmarried Head of Household and ignore the rules for married persons filing separate returns. This means that if your wife or husband itemizes deductions, you do not have to. You can use the standard deduction if you want. And, if you use the standard deduction to figure your tax, you can take the full amount allowed. You are not limited to $1,000. Both husband and wife can file this way if they meet the tests.

You can file as a single person, and check the box on line 1 for Single, if you meet all of the following tests:

*(1)* You file a separate return.

*(2)* You paid more than half the cost to keep up your home for the year.

*(3)* Your wife or husband did not live in your home at any time during 1972.

*(4)* For over six months of 1972, your home was the main home of your child or stepchild whom you can claim as a dependent.

You can check the box on line 4 for Unmarried Head of Household if your home in test (4), above, was the child's main home for all of 1972.

**Were You an Unmarried Head of Household?**—There are special tax rates for a person who can meet the tests for being an Unmarried Head of Household. See Tax Tables and Tax Rate Schedule Z.

To use Unmarried Head of Household tax rates, you must, on December 31, 1972, be single or legally separated, and meet test (1) or (2) below.

*(1)* You paid more than half the cost of keeping up a home which was the main home of your father or mother you can claim as a dependent (you did not have to live with them).

*(2)* You paid more than half the cost of keeping up your home which, except for temporary absences for vacation, school, etc., was lived in all year by one of the following:

(a) Your unmarried child, grandchild, foster child or stepchild (they do not have to be your dependents).

(b) Any other relative you can claim as a dependent (see list under "Exemptions" on this page) if he or she is not your dependent under a multiple support agreement (this is where two or more taxpayers supported the relative and no one gave more than half the support).

Taxpayers married to nonresident aliens can qualify as unmarried head of household under certain circumstances. See an IRS office for further information.

**Were You a Widow or Widower with a Dependent Child?**—You may still be able to use joint return tax rates for 1972 (see Tax Tables and Tax Rate Schedule Y).

If your wife or husband died during 1971 or 1970, you can file a return for 1972 showing only your own income, exemptions, and deductions, and figure the tax at joint return rates if you meet all of the following tests:

*(1)* You did not remarry during 1972.

*(2)* You could have filed a joint return with your wife or husband for the year she or he died. Whether you actually filed jointly does not matter.

*(3)* You have a child or stepchild you can claim as a dependent.

*(4)* Your home was the main home of that child during 1972, except for temporary absences for vacation, school, etc.

Check the box on line 5 "Widow(er) with dependent child" and give year of death in the parentheses. Do not claim an exemption for your wife or husband. You can do this only for the year she or he died.

If your husband (wife) died in 1972 and you had not remarried read the instruction "Were You Married Or Single?" on page 4.

## Exemptions ($750 for Each Exemption You Can Take)

**Note:** *If you take your tax from Tax Tables 1–12, do not take separate deduction for exemptions. The deduction has already been allowed in the tax tables.*

**Lines 6 and 7—You and Your Wife (Husband).**—

**For You.**—You can always take one exemption for yourself. Take two exemptions if you were blind, or are 65 or older. Take three if you were both blind and 65 or older. Be sure to check all the boxes for the exemptions you can take.

**Age and blindness are decided as of December 31.** However, if your 65th birthday was on January 1, 1973, you can consider yourself 65 on December 31, 1972.

You can take the age and blindness exemptions for yourself and your wife or husband if she or he does not file a separate return. You cannot take these exemptions for your children or other dependents.

**For Your Wife (Husband).**—If you are filing a joint return, you can take an exemption for your wife (husband). If you file a separate return, you can take an exemption for her only if she had no income and was not the dependent of someone else.

Your wife's (husband's) exemptions are like your own—one, if she was neither blind nor 65 or older—two, if she was either blind or 65 or older—three, if she was both blind and 65 or older.

If your wife (husband) is a nonresident alien, you may claim her (his) exemptions only if she (he) had no income and is not the dependent of another taxpayer. Use line 32, to claim exemption for a nonresident alien wife (husband) instead of line 7. Write wife's (husband's) name in column (a). Specify whether wife or husband in column (b). Write Nonresident Alien across columns (c) and (d). Use columns (e) and (f) to claim any additional exemptions for age or blindness. Write Blind or 65 or Over, if applicable.

**In Case of Death.**—If your wife or husband died during 1972, decide the number of exemptions you can take for her or him as of the date of death.

**Proof of Blindness.**—If completely blind, attach a statement telling this. If partly blind, you will need a statement from your eye doctor or optometrist that: (a) you cannot see over 20/200, even with glasses; or (b) your field of view does not exceed 20 degrees.

**Lines 8 and 9—Children and Other Dependents.**—Show on line 8 the first names and the total number of your dependent children who lived with you during 1972.

If you claim other dependents, complete columns (a) through (f) on page 2, line 32. If dependent died or was born during the year, write in column (c) D for died or B for born. Enter on line 9 the total number of dependents shown on line 32.

Each person you claim as a dependent has to meet all of the following five tests:

*(1) Income.*—Received less than $750 income. (If your child* was under 19 or was a full-time student, ignore this test.)

*(2) Support.*—Received over half his support from you or is treated as receiving over half of his support from you under rules for "Children of divorced or separated parents" or "Dependents supported by two or more taxpayers" both on next page. If you file a joint return, the support can be from either husband or wife. See "Meaning of Support" below.

*(3) Married Dependents.*—Did not file a joint return with husband (wife).

*(4) Citizenship or Residence.*—Was one of the following: a citizen or resident of the U.S., a resident of Canada, Mexico, the Republic of Panama or Canal Zone, or was an alien child adopted by and living with a U.S. citizen in a foreign country.

*(5) Relationship.*—Met one of the following tests:

(a) Was related to you in one of the following ways (if filing jointly, the dependent can be related to either husband or wife)—

| | | |
|---|---|---|
| *Child | Stepbrother | Daughter-in-law |
| Stepchild | Stepsister | The following if |
| Mother | Stepmother | related by blood. |
| Father | Stepfather | Uncle |
| Grand-parent | Mother-in-law | Aunt |
| | Father-in-law | Nephew |
| Brother | Brother-in-law | Niece |
| Sister | Sister-in-law | |
| Grandchild | Son-in-law | |

*Child includes:

Your son, daughter, stepson, stepdaughter.

A child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption.

A foster child who lived in your home as a member of your family for the whole year.

(b) Was a person who lived in your home as a member of your family for the whole year.

**Meaning of Support.**—Support includes things like food, a place to live, clothes, medical and dental care, and cost of education.

Generally in figuring support, you use the actual cost for these things. But if you provide a place for the dependent to live, include it at fair rental value.

Support **DOES NOT** include things like purchase of an automobile, premiums for life insurance, funeral expenses for deceased dependent, purchase of furniture or appliances, income taxes and social security taxes.

In figuring who furnished over half of a dependent's support, include the dependent's own money used for his own support, even if his money was not taxable. For example, include social security benefits, but if your child was a student, do not include amounts he received as scholarships.

**Student Dependent.**—Even if your child had income of $750 or more, you can claim him (her) as a dependent if he (she) was a full-time student and met tests (2), (3), and (4) above.

To qualify as a student, your child

*(1)* was enrolled as a full-time student



at an educational institution* during any five months of 1972, or

*(2)* had taken a full-time, on-farm training course during any five months of 1972. (The course had to be given by an educational institution* or a State, county, or local government agency.)

*Educational institution means a school that has a regular teaching staff, curriculum, and body of students in attendance. It incudes elementary schools, junior and senior high schools, colleges, universities, technical and mechanical schools, and the like. It also includes a night school in which the student is enrolled for the number of hours or classes that is considered full-time attendance at a similar day school. It does not include on-the-job training courses, correspondence schools, etc.

For more information, get **Publication 532,** Tax Information for Students and Parents.

**Children of Divorced or Separated Parents.**—There are special rules—get **Publication 501,** Your Exemptions and Exemptions for Dependents.

**Dependent Supported by Two or More Taxpayers.**—If two or more taxpayers supported a person and no one gave more than half the support, get **Form 2120,** Multiple Support Declaration, and **Publication 501,** Your Exemptions and Exemptions for Dependents.

**Birth or Death of Dependent.**—You can take a full $750 exemption for a dependent who died or was born during 1972 if he (she) met the tests for a dependent for the time he (she) lived.

## What Income To Report on Your Return

You have to report all income in whatever form received (money, property, services, etc.), unless it is exempt. Examples are given below.

**Examples of Income You Must Report.**—

Wages, salaries, bonuses, commissions, fees, and tips.

Dividends.

Earned income from sources outside U.S. (See Form 2555.)

Earnings (interest) from savings and loan associations, mutual savings banks, credit unions, etc.

Interest on tax refunds.

Interest on bank deposits, bonds, notes.

Interest on U.S. Savings Bonds.

Interest on arbitrage bonds issued after Oct. 9, 1969, by State and local governments.

Profits from businesses and professions.

Your share of profits from partnerships and small business corporations.

Pensions, annuities, endowments.

Supplemental annuities under the Railroad Retirement Act (but not regular Railroad Retirement Act benefits).

Profits from the sale or exchange of real estate, securities, or other property.

Rents and royalties.

Your share of estate or trust income.

Employer supplemental unemployment benefits.

Alimony, separate maintenance or support payments received from and deductible by your husband (wife).

Prizes and awards (contests, raffles, etc.).

Refunds of State and local taxes (principal amounts) if deducted in a prior year and resulted in tax benefits.

Embezzled or other illegal income.

**Examples of Income You Do Not Report.**—

Disability retirement payments and other benefits paid by the Veterans Administration.

Dividends on veterans' insurance.

Life insurance sums received at a person's death.

Workmen's compensation, insurance, damages, etc., for injury or sickness.

Interest on certain State and municipal bonds.

Federal social security benefits.

Gifts, money or other property you inherited or that was willed to you.

Insurance repayments that were more than the cost of your normal living expenses if you lost the use of your home because of fire or other casualty (repayment of the amount you spent for normal living expenses must be reported as income).

Combat pay (see explanation below).

**Line 11.—Wages, Salaries, Tips, etc.**—Show the total of all wages, salaries, fees, commissions, tips, bonuses, and other amounts your employers paid you before they took out for taxes, insurance, etc. Include in this total:

*(1)* The amount shown on Form W–2 in the box "Wages paid subject to withholding in 1972" (this will include any tips you reported). See explanation below if you received combat pay.

*(2)* Any amount shown on Form W–2 in the box "Other compensation paid in 1972."

*(3)* Tips you did not report to your employer (you show any social security tax due on these tips on line 65—instructions for this are on page 10).

*(4)* Wages you received but do not have a Form W–2 for.

*(5)* Fair market value of meals and living quarters if given by your employer as a matter of your choice and not for his convenience. If your employer gave you meals where you worked and for his convenience, do not report their value. Do not report the value of living quarters if you had to accept them as a condition of employment.

Strike and lockout benefits paid by a union from union dues, including both cash and the fair market value of goods received, are includible in income unless the facts clearly show that such benefits were intended as a gift.

Get **Publication 525,** Taxable Income and Nontaxable Income, for more information on reporting income received in the form of goods, property, meals, etc. It also explains how you can elect to report the value of restricted property received as compensation when you receive it and then later report any increase in its value as a capital gain.

If your employer paid you more than you spent for business expenses, see the instructions for line 48, on page 9, for reporting this income.

**Serving in a War Zone.**—Members of the Armed Forces as well as civilian government employees who are prisoners of war or in a missing status as a result of the Vietnam conflict do not have to pay Federal income tax on their pay received for any month such persons are in a missing or prisoner of war status: therefore, under these conditions all of such pay is excludable from income.

An enlisted man does not have to include wages for any month during which he served in a combat zone or in an area in direct support of a combat zone if he qualified for Hostile Fire Pay. Nor does he have to include wages he received while in a hospital because of injuries or sickness from combat zone service. A commissioned officer does not have to include the first $500 a month of such pay.

If you do not know if your Form W–2 has combat pay already added in, get in touch with your payroll office. Combat pay should not have been included, but if it was, ask for a corrected Form W–2 or a certificate to show your wages when you were in the combat zone or hospital. If you get the certificate, subtract the amount on it from the amount on your W–2 and include the difference on line 11.

**Line 12a—Dividends.**—For explanation of dividend income, see instructions for Schedule B on page 13. If you received $200 or less in dividends and other distributions, show the amount after subtracting nontaxable distributions and capital gain distributions, on line 12a. You do not need to list them on a separate schedule.

If you received more than $200, fill in Schedule B and list names of all payers and amounts received. The note below tells you whether you need to complete Schedule D. Show on line 12a of Form 1040 the total dividends received (this is gross dividends less capital gain distributions and any nontaxable distributions).

**Note:** *If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to figure the alternative tax, do not fill in that schedule. Instead, show 50 percent of your capital gain distributions on line 41 of Form 1040.*

**Line 12b—Exclusion.**—For explanation of dividends exclusion see instructions on page 13.

**Line 13—Interest Income.**—For explanation of interest income, see page 13. If you received $200 or less in interest, show the total amount on this line. You do not need to fill in a separate schedule.

If you received over $200, fill in Schedule B and list names of all payers and amounts received. Then show the total amount on line 13 of Form 1040.

**Should You Use the Standard Deduction (line 52(b)) or Itemize Your Deductions (line 52(a))?**

One of the important decisions you must make is whether to take the standard deduction or to itemize your actual deductions for charitable contributions, medical expenses, interest, taxes, etc. Because the standard deduction varies at different income levels, it will generally be helpful to follow these guidelines based on your adjusted gross income (line 17). (If married filing separately, use one-half of the following dollar amounts. And be sure to use only the total of your own deductions.)

If line 17 is less than $8,667 and your itemized deductions are less than $1,300, find your tax in Tax Tables 1–12 which give you the benefit of the standard deduction. If your deductions exceed $1,300, itemize them.

If line 17 is between $8,667 and $13,333 and your itemized deductions are over 15 percent of line 17, itemize them. If under 15 percent of line 17, take the standard deduction.

If line 17 is over $13,333 and your itemized deductions are over $2,000, itemize them. If they are $2,000 or less, take the standard deduction.

*If you have income other than earned income and could be claimed as a dependent on your parent's return be sure to read the blocked instruction under the topic, "Tax—Credits—Payments" on the next page.*

## Tax—Credits—Payments

**If the block between lines 17 and 18 is to be checked, follow these instructions.**

**Caution:** *If you could be claimed as a dependent on your parent's return and line 17, Form 1040 includes income other than earned income (see next paragraph for definition of earned income) figure your tax by completing Part III, on page 2, of Form 1040. Do NOT use Tax Tables 1–12. A common example of this is an unmarried full time student (or an unmarried person under 19 years of age) who has dividend or interest income on his (her) own return and his (her) parents are filing a return of their own.* **If you don't itemize your deductions substitute the following instruction for line 52(b):**

**52(b)** If you do not itemize deductions, enter the larger of:

1. 15% of that portion of line 17 that is attributable to earned income but not more than $2,000 ($1,000 if married filing separately), or
2. $1,300 ($650 if married filing separately), but not more than your earned income included on line 17.

**"Earned income"** means wages, salaries, professional fees, etc., as well as compensation for personal services actually rendered. It does not include compensation for personal services rendered to a corporation that represents a distribution of earnings and profits rather than a reasonable allowance for personal services actually rendered. If you were engaged in a trade or business in which both personal services and capital were material income producing factors, a reasonable allowance for personal services you rendered, not in excess of 30 percent of your share of net profits of the business, shall be considered as earned income.

**Line 18—Tax.—**

**To Figure Your Tax If You Take the Standard Deduction and the Above Blocked Instruction Isn't Applicable**

If line 17 is under $10,000, find your tax in Tax Tables 1–12. The standard deduction has been allowed in these tables. Also, the deduction for the exemptions you claimed has already been allowed in these tables. Enter the tax on line 18.

If line 17 is $10,000 or more, fill in lines 51 through 55 on the back of your return. (Your standard deduction goes on line 52.) Be sure to use correct Tax Rate Schedule X, Y, or Z to figure your tax. Enter the tax on line 18.

**To Figure Your Tax If You Itemize Deductions**

Fill in Schedule A and enter your total deductions on line 52 of Form 1040. Fill in lines 51, 53, 54, and 55. Use Tax Rate Schedule X, Y, or Z to figure your tax. Enter the tax on line 18.

**Other Ways to Figure Your Tax**

*Schedule G, Income Averaging.*—It may pay you to use the "averaging method" if after subtracting $3,000 from your 1972 taxable income (line 55), the balance is over 30 percent of the total of your taxable income for the last four years (1968 through 1971). If you use this method, fill in Schedule G. For more information, get **Publication 506,** Computing Your Tax Under the Income Averaging Method.

*Schedule D, Alternative Tax.*—It may pay you to use the alternative tax if you have a net long-term capital gain, or if your net long-term capital gain was more than your net short-term capital loss. See Alternative Tax Computation on Schedule D. If you use this method, fill in Schedule D.

*Form 4726, Maximum Tax on Earned Income.*—The tax on earned taxable income is limited to a maximum rate of 50 percent for 1972. Get **Form 4726** for more information if your earned taxable income was over:

$38,000 and you are single,
$52,000 and you are married filing jointly or are a widow(er) with dependent child, or
$38,000 and you claim unmarried head of household.

**Line 21—Other Taxes.**—Enter the amount shown on line 67. Also include in your total for line 21 any income tax from accumulation trusts under sections 668 and 669 of the Internal Revenue Code (see Form 4970). On the dotted line to the left of the line 21 entry space, write "Tax from Form 4970," and show the amount.

**Line 23—Federal Income Tax Withheld.**—Enter the total income tax withheld as shown on your Forms W–2 or W–2P.

**Line 24—Estimated Tax Payments.**—If you and your wife (husband) filed a joint declaration of estimated tax for 1972 but decide to file separate income tax returns for 1972, either of you can claim all the estimated tax paid. Or, you can each claim part in whatever amounts you agree to. Be sure to show the social security numbers of both on both returns.

If you and your wife (husband) filed separate estimated tax declarations for 1972 but decide to file a joint income tax return for 1972, enter on this line the total of the amounts paid on your separate declarations. Be sure to show both social security numbers on your joint return.

Follow the above instructions even if your wife (husband) has died.

**Line 25—Extension of Time to File 1972 Return.**—If you filed an application to request an automatic 2-month extension of time to file Form 1040 for 1972, enter the amount paid with Form 4868 on this line.

**Line 27—Special Note for Beneficiary of a Trust.**—If you have a tax credit because of the "throwback" rule, include the credit in your total for line 27 (see Form 4970). On the dotted line to the left of the line 27 entry space, write "Throwback credit," and show the amount.

**Line 28—Balance Due.**—In most cases, persons who have income tax withheld from their wages will find that the amount withheld will be fairly close to their tax for the year. Sometimes it is not and this is more likely to happen if both husband and wife worked.

If you find that you need more income tax withheld for 1973, you can file a new allowance certificate, Form W–4, with your employer and claim fewer allowances or ask him to withhold more money. Or, if you prefer, you can file a Declaration of Estimated Tax on Form 1040–ES and make installment payments. For more information, get **Publication 505,** Tax Withholding and Declaration of Estimated Tax.

**Penalty for Not Paying Tax.**—Generally, a penalty is charged if the balance due on Form 1040 is not paid by the date the return is due, which is April 16 this year. The penalty is one-half percent of the unpaid amount for each month or part of a month it remains unpaid—up to 25 percent of the unpaid amount. This penalty cannot be deducted on your return, and it is in addition to the interest charge of 6 percent a year on the unpaid amount.

**Penalty for Not Paying Enough Tax During the Year.**—Add lines 64, 65, 66, and 69. Subtract this total from line 22 and call the difference total A. Add lines 69, 25 (unless extension is filed and tax is paid before January 31, 1973) and 70. Subtract this total from line 27 and call the difference total B.

If total B is less than 80 percent (66⅔ percent for farmers and fishermen) of total A, you may owe a penalty unless you meet one or more of the exceptions explained on Form 2210 (Form 2210F for farmers and fishermen). Attach this form or a statement to your return to show how you figured the penalty or which exceptions you believe you meet.

If you owe a penalty, show the amount in the bottom margin on page 1 of Form 1040 and write "Penalty—estimated tax." If you owe tax on line 28, include the penalty amount in with your total. Or, if you are overpaid, subtract the penalty amount from overpayment on line 29.

**Line 31—Overpayments Credited to 1973 Estimated Tax.**—We will apply amounts you want credited to estimated tax to the account under your social security number, unless you attach a request to apply it to your wife's (husband's) account. The request should include her (his) social security number if it is not shown on the return.

## Declaration of Estimated Tax

Every citizen of the United States or resident of the United States, Puerto Rico, Virgin Islands, Guam and American Samoa shall make a declaration of his (her) estimated tax if his (her) total estimated tax is $100 or more and he (she):

*(1)* Can reasonably expect to receive more than $500 from sources other than wages subject to withholding; or,

*(2)* Can reasonably expect gross income to exceed—

(a) $20,000 for a single individual, a head of a household, or a widow or widower entitled to the special tax rates;
(b) $20,000 for a married individual entitled to file a joint declaration with his wife (her husband), but only if his wife (her husband) has not received wages for the taxable year;
(c) $20,000 for a married person living apart from husband or wife as described on page 5.
(d) $10,000 for a married individual entitled to file a joint declaration with his wife (her husband), but only if both he (she) and his wife (her husband) have received wages for the taxable year; or,
(e) $5,000 for a married individual not entitled to file a joint declaration with his wife (her husband).

See Form 1040–ES for details.

**Do You Have an Account in a Foreign Country?**—Read the question and check the "Yes" or "No" block. If you have checked the "Yes" block attach Form 4683. The "No" block should be checked if (1) you have no foreign accounts, (2) you own 50 percent or less of the stock in any corporation which owns one or more foreign accounts, or (3) you have an account in a U.S. military banking facility operated by a U.S. financial institution.



## Instructions for Page 2 of Form 1040

**Lines 33 and 34—Revenue Sharing.**—How much of several billion dollars of federal money your State and local government receives yearly depends on how you complete lines 33 and 34.

**Specific Instructions for Lines 33, columns (a) through (d).**—Show where you lived as of December 31, 1972, even though you may have moved since then, or may have been temporarily absent from your usual home (on business or vacation, etc.) on that date. Do not enter the name of a city or town that you live near but outside of, even though that city or town is your postal mailing address.

*Outside U.S.*—If you lived outside the United States on December 31, 1972, write "outside U.S." on line 33, column (a), and leave columns (b), (c), and (d) blank. However, if you are filing a joint return with your wife or husband who lived inside the United States, show her or his U.S. residence and complete the remaining columns.

*Married Persons Inside U.S. Not Living Together.*—If you are filing a joint return with a wife or husband who did not live with you in the United States on December 31, 1972, and no dependents are claimed on the return, show the home of either the husband or the wife; if dependents are claimed on the joint return, show the home where most of the family lived.

**Line 33, column (a)—State.**—Enter in this column the abbreviation for the State (or the District of Columbia) in which you lived on December 31, 1972.

**Line 33, column (b)—County.**—Print or type the full name (do not abbreviate) of the County ("Parish" in Louisiana; organized "Borough" in Alaska) in which you lived on December 31, 1972, unless you lived in one of the following places on that date.

If you lived in one of the following places, leave line 33, column (b) blank:

Alaska (not within an organized Borough)
Washington, D.C.
Baltimore City, Maryland
St. Louis, Missouri
Carson City, Nevada
Certain Cities in Virginia—

| | |
|---|---|
| Alexandria | Lexington |
| Bedford | Lynchburg |
| Bristol | Martinsville |
| Buena Vista | Newport News |
| Charlottesville | Norfolk |
| Chesapeake | Norton |
| Clifton Forge | Petersburg |
| Colonial Heights | Portsmouth |
| Covington | Radford |
| Danville | Richmond |
| Emporia | Roanoke |
| Fairfax | Salem |
| Falls Church | South Boston |
| Franklin | Staunton |
| Fredericksburg | Suffolk |
| Galax | Virginia Beach |
| Hampton | Waynesboro |
| Harrisonburg | Williamsburg |
| Hopewell | Winchester |

**Line 33, column (c)—Locality.**—If on December 31, 1972, you lived inside an incorporated city, town, or village, print or type the name of the municipality. Please do not abbreviate. If you did not live inside the boundaries of such a location, check the box in this column.

**Line 33, column (d)—Township.**—In some States, a township is called a "town," "organized town," "plantation," "precinct," or "location." Print or type the full name of the township in which you lived on December 31, 1972, only if you lived in a township in one of the following States:

| | |
|---|---|
| Connecticut (towns) | New Hampshire (towns and locations) |
| Illinois (townships and precincts) | New Jersey |
| Indiana | New York (towns) |
| Kansas | North Dakota |
| Maine (towns and plantations) | Ohio |
| Massachusetts (towns) | Pennsylvania |
| Michigan | Rhode Island (towns) |
| Minnesota (townships and towns) | South Dakota |
| Missouri | Vermont (organized towns) |
| Nebraska | Washington |
| | Wisconsin (towns) |

If you did not live in one of the above States on December 31, 1972, leave line 33, column (d) blank.

**Line 34.**—In order for the Federal government to distribute "revenue sharing" funds properly to States, counties, townships, and municipalities, we must know how many people live in each place. Tax returns can count much of your population, but we need to subtract from this count anyone who should be counted somewhere else. This is the purpose of line 34. Accordingly, please enter in the box in the middle of line 34 the number of persons included on line 10 of your return who are filing a separate return of their own, or who should not be counted at your residence on December 31, 1972. The latter includes persons listed on your return who did not live with you on December 31, 1972, such as a husband or wife (on a joint return) who lived elsewhere, and dependents who lived elsewhere. Dependent students who were away at school on December 31, 1972, but who live with you when not at school, are to be considered as living with you.

## PART I.—Income Other Than Wages, Dividends, and Interest

### Miscellaneous Income

**Line 40—Fully Taxable Pensions and Annuities (Not Reported on Schedule E).**—See Instructions for Schedule E for information on pensions and annuities.

Use this line to report:

*(1)* Pensions and annuities if you paid no part of their cost.

*(2)* Military retirement pay even if you have a Form W–2.

*(3)* Disability retirement income if you are below the normal retirement age.

*(4)* Amounts received as annuity under the special rule (see Instructions for Schedule E) if you recovered your entire cost before January 1, 1972.

*(5)* Taxable ordinary income from retirement plan or profit-sharing distributions.

**Line 41—50% of Capital Gain Distributions (Not Reported on Schedule D).**—See instructions for line 12a—Dividends, on page 6.

**Line 42—State Income Tax Refunds.**—Show refund of State income tax if you took a deduction for it in a prior year and you paid less Federal tax by doing so.

**Line 43—Alimony.**—Show amounts you received as alimony or separate maintenance.

**Line 44—Other.**—Use this line to report and tell the source of any income you cannot find a place for on your return or other schedules. Include prizes, awards, amounts you recovered for bad debts, or other items that reduced your tax in a prior year.

**Net Operating Loss.**—If you had a business or trade in 1972 and it lost money, you can subtract the loss from your 1972 income. (The loss can also be from a personal casualty or theft loss or from selling or disposing of real or depreciable property used in your trade or business.)

If your losses were greater than your income, the difference may result in a "net operating loss." Generally, you can use it to reduce your income for the three years before 1972 and the five years after 1972. This means you have to carry the loss back to 1969 and then bring any remaining loss forward to 1970, 1971, and 1973 through 1977. If you are due a refund from the "carryback," you may use **Form 1045** to get a quick refund.

If you had a loss in a prior year to carry forward to 1972, enter it as a "minus" figure on line 44. Attach a separate sheet showing how you figured the amount.

## PART II.—Adjustments to Income

**Line 46—Sick Pay Exclusion.**—You may be able to take an exclusion for pay you received while you were absent from work because of injury or sickness. If you were covered by a sick pay plan paid for by your employer. If both you and your employer paid for the plan, you can exclude all the benefits you received from the part you paid. But there is a limit on excluding benefits you received from the part your employer paid.

A disability pension may also qualify for the sick pay exclusion.

For more information and how to figure your exclusion, get **Form 2440** and **Publication 522,** Adjustments to Income for Sick Pay.

Show the amount of your sick pay exclusion on line 46. Attach Form 2440 (or a statement showing how you figured the exclusion, when you were absent, regular weekly rate of pay, and whether you were in the hospital). If you are retired on disability and have a sick pay exclusion, you

can attach the Form W-2P you received from the payer of the pension, if it shows the amount excludable. You do not have to attach Form 2440 or a statement.

**Line 47—Moving Expenses.**—Employees, including new employees, and self-employed persons, including partners, can deduct certain moving expenses. The move had to be in connection with your job or business. The expenses you can deduct include the cost of moving your furniture and other household goods, personal belongings, and members of your family. You can also deduct meals and lodging while traveling to your new home.

Up to a certain amount, you can also deduct for:

*(1)* **Travel, meals, and lodging for house-hunting trips you made after getting the job and before you moved.**

*(2)* **Meals and lodging while in temporary quarters in the general area of your new place of work, for up to 30 days after you got the job.**

*(3)* **Expenses for selling, buying, or leasing your new or old home.**

**For more information, get Form 3903 and Publication 521, Tax Information on Moving Expenses.**

If you can deduct moving expenses, fill in Form 3903. You also have to report on line 11 of Form 1040 all amounts you were paid or repaid for moving expenses. (If you were employed, these amounts should appear on the Form W-2 your employer gave you.) Then show your allowable expenses on line 47.

**Line 48—Employee Business Expenses (and Employer Payments).—**

**Deductible Expenses and Excess Payments.**—You can deduct the expenses listed below that were not paid by your employer. If you paid part of an expense and your employer paid part, you can deduct the amount you paid. If your employer paid you more than you spent, report the difference as income. (See instruction "Reporting Deductions and Excess Payments" on this page.)

*(1) Travel and Transportation.*—Bus, taxi, plane, train, etc., fares or the cost of using your car in your work.

*(2) Meals and Lodging.*—You can deduct these if you were temporarily away on business at least overnight from the general area of your main place of work. You cannot deduct the cost of meals on daily trips where you did not need to sleep or rest.

*(3) Outside Salesman.*—In addition to the above, an outside salesman can generally deduct other expenses necessary in sales work. For example, selling expenses, stationery, and postage. An outside salesman is one who does all his selling away from his employer's place of business. If your main duties are service and delivery, such as a milk driver-salesman, you are not an outside salesman.

*(4) Other Business Expenses.*—If you itemize deductions on Schedule A, you can also deduct other business expenses under the heading "Miscellaneous deductions." Examples of such other expenses are dues to unions and professional organizations, and the cost of tools, materials, etc., that your employer did not pay for.

If you claim a deduction for business expenses, attach **Form 2106** or a statement showing the following:

*(1)* **The total of all amounts received from or charged to your employer.**

*(2)* **The amount of your business expenses broken down into broad subjects.**

*(3)* **The number of days away from home on business.**

Even if you do not claim a deduction for your business expenses, you have to attach the above information unless you were required to, and did, make a satisfactory accounting of them to your employer.

If your expenses were the type necessary to carry out your employer's trade or business, and you gave him proof of the time, place, and business reason of the travel, you are considered to have made a satisfactory accounting (1) as to travel expenses (other than transportation expenses to and from destination), if you receive, instead of actual living expenses, a daily allowance of no more than the greater of $36 or the maximum per diem rate authorized to be paid by the Federal Government in the locality in which the travel is performed, and (2) as to transportation expenses, if you receive a mileage allowance of no more than 15 cents a mile.

If you use your own car for business reasons, you can deduct what it cost you for business use. Instead of figuring your actual expenses such as gas, oil, repairs, license tags, insurance, depreciation, you can take a fixed mileage rate.

This is figured at 12 cents a mile for the first 15,000 miles and 9 cents for each mile over 15,000. Add to this amount your parking fees and tolls.

You can change methods of figuring your cost from year to year. But you cannot change to the fixed mileage rate if you claimed depreciation and did not use the straight line method, or if you claimed additional first-year depreciation.

For more information, get **Publication 463,** Travel, Entertainment and Gift Expenses.

**Reporting Deductions and Excess Payments.**—Report expenses and payments as explained below.

*(1)* If your employer paid you more than you spent, report the difference on line 44, under "Other."

*(2)* If you spent more than your employer paid you for travel and transportation, meals and lodging, and outside salesman expenses, you can deduct the difference on line 48. If you itemize deductions and had other business expenses your employer did not pay for, you can deduct them under "Miscellaneous deductions" on Schedule A.

*(3)* If your expenses equaled the payments you received (or were more than the payments but you do not want to claim a deduction for the difference), write on the bottom margin of page 2, Form 1040, "Employer payments were not more than my business expenses."

**Note:** *If your Form W-2 includes amounts your employer paid you for business expenses, attach Form 2106 or a statement. (See above instruction "Deductible Expenses and Excess Payments.") Include your total expense on line 48.*

**Line 49—Payments as a Self-Employed Person to a Retirement Plan.**—If you are self-employed and paid into a qualified pension, profit-sharing, annuity or bond purchase plan, get **Form 4848.**

## PART IV.—Credits

**Line 56—Retirement Income Credit.**—See instructions for Schedule R.

**Line 57—Investment Credit.**—For exceptions and conditions under which you can take an investment credit, get **Form 3468.**

**Line 58—Foreign Tax Credit.**—You can claim credit for income tax payments to a foreign country or U.S. possession only if you itemize deductions. For more information, get **Form 1116.**

**Line 59—Credit for Contributions to Candidates for Public Office.**—You may claim a tax credit on line 59, Form 1040 or an itemized deduction on line 32, Schedule A (Form 1040), **but you cannot claim both,** for political contributions paid after December 31, 1971.

If you elect to claim a credit on line 59, Form 1040, the amount of the credit is one-half of the political contributions paid, but not more than $12.50 ($25 if married and filing a joint return). This credit may not exceed the tax on line 18, less the amount of the credits on lines 56, 57, and 58; therefore, make a side calculation before you enter the credit on line 59.

### Definitions

**"Political contributions"** means a contribution or gift of money to—

*(1)* An individual who is a candidate for nomination or election to any Federal, State, or local elective public office in any primary, general, or special election, for use by him to further his candidacy for nomination or election to that office;

*(2)* Any committee, association, or organization organized and operated exclusively for the purpose of influencing, or attempting to influence, the nomination or election of one or more individuals who are candidates for nomination or election to any Federal, State, or local elective public office, for use by such committee, association, or organization to further the candidacy of the individual or individuals for nomination or election to the office;

*(3)* The national committee of a national political party;

*(4)* The State committee of a national political party as designated by the State committee of that party; or

*(5)* A local committee of a national political party as designated by the State committee of that party.

**"Candidate"** means an individual who has publicly announced that he is a candidate for nomination or election to any Federal, State, or local elective public office and he meets the qualifications prescribed by law to hold the office.

**"National political party"** means:

*(1)* In the case of contributions made during a taxable year of the taxpayer in which the electors of President and Vice President are chosen, a political party presenting candidates or electors for such offices on the official election ballot of ten or more States; or

*(2)* In the case of contributions made during any other taxable year of the taxpayer, a political party which met the qualifications described in the preceding paragraph (1) in the last preceding election of a President and Vice President.

**"State"** means the various States and the District of Columbia.

**"Local"** means a political subdivision or part thereof, or two or more political subdivisions or parts thereof, of a State.





## 1972 Tax Tables

**For persons with incomes under $10,000 who do not itemize deductions on Schedule A, Form 1040.**

**Caution:** *If you could be claimed as a dependent on your parent's return and line 17 on your Form 1040 includes income other than earned income, do not use Tax Tables 1–12. See page 7 of instructions.*

**"Earned income"** means wages, salaries, professional fees, etc., as well as compensation for personal services actually rendered. It does not include compensation for personal services rendered to a corporation that represents a distribution of earnings and profits rather than a reasonable allowance for personal services actually rendered. If you were engaged in a trade or business in which both personal services and capital were material income producing factors, a reasonable allowance for personal services you rendered, not in excess of 30 percent of your share of net profits of the business, shall be considered as earned income.

The standard deduction and deduction for exemptions have been taken into account in determining the tax shown in these Tables.

The Tables show the **lower** tax after taking into account both the percentage standard deduction and the low income allowance except in the case of married persons filing separately. For married persons filing separate returns, the tables show the tax figured on the percentage standard deduction and on the low income allowance.

Select the Tax Table that covers the total number of exemptions on Form 1040, line 10. On the appropriate table, read down the income columns until you find the line covering the adjusted gross income you entered on Form 1040, line 17. Then read across to the column heading describing your filing status. Enter the tax you find there on Form 1040, line 18.

**Married persons filing separate returns:** Choose either the low income allowance or percentage standard deduction to figure your tax, but if one uses the percentage standard deduction, then both must use it. **If you are a married person living apart** from your spouse, see page 5 of the instructions in this package to see if you can be considered to be "unmarried" for purposes of using the tax tables below.

**Table 1 —Returns claiming ONE exemption (and not itemizing deductions)**

| If line 17 (adjusted gross income) is— At least | But less than | And you are— Single, not head of household | Head of household | Married filing separate return claiming— Low income allowance | % Standard deduction | If line 17 (adjusted gross income) is— At least | But less than | And you are— Single, not head of household | Head of household | Married filing separate return claiming— Low income allowance | % Standard deduction | If line 17 (adjusted gross income) is— At least | But less than | And you are— Single, not head of household | Head of household | Married filing separate return claiming— Low income allowance | % Standard deduction |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Your tax is— | | | | | | Your tax is— | | | | | | Your tax is— | | | |
| $0 | $875 | $0 | $0 | $0 | $0 | $2,750 | $2,775 | $102 | $100 | $203 | $242 | $6,250 | $6,300 | $737 | $703 | $883 | $818 |
| 875 | 900 | 0 | 0 | 0 | 1 | 2,775 | 2,800 | 106 | 103 | 207 | 245 | 6,300 | 6,350 | 748 | 712 | 894 | 828 |
| 900 | 925 | 0 | 0 | 0 | 4 | 2,800 | 2,825 | 109 | 107 | 211 | 249 | 6,350 | 6,400 | 758 | 722 | 905 | 837 |
| 925 | 950 | 0 | 0 | 0 | 7 | 2,825 | 2,850 | 113 | 110 | 215 | 253 | 6,400 | 6,450 | 769 | 731 | 916 | 846 |
| 950 | 975 | 0 | 0 | 0 | 10 | 2,850 | 2,875 | 117 | 114 | 219 | 256 | 6,450 | 6,500 | 779 | 741 | 927 | 856 |
| 975 | 1,000 | 0 | 0 | 0 | 13 | 2,875 | 2,900 | 121 | 117 | 223 | 260 | 6,500 | 6,550 | 790 | 750 | 938 | 865 |
| 1,000 | 1,025 | 0 | 0 | 0 | 15 | 2,900 | 2,925 | 124 | 121 | 227 | 263 | 6,550 | 6,600 | 800 | 760 | 949 | 875 |
| 1,025 | 1,050 | 0 | 0 | 0 | 18 | 2,925 | 2,950 | 128 | 124 | 231 | 267 | 6,600 | 6,650 | 811 | 769 | 960 | 884 |
| 1,050 | 1,075 | 0 | 0 | 0 | 21 | 2,950 | 2,975 | 132 | 128 | 236 | 271 | 6,650 | 6,700 | 821 | 779 | 971 | 894 |
| 1,075 | 1,100 | 0 | 0 | 0 | 24 | 2,975 | 3,000 | 136 | 131 | 240 | 274 | 6,700 | 6,750 | 832 | 788 | 982 | 905 |
| 1,100 | 1,125 | 0 | 0 | 0 | 27 | 3,000 | 3,050 | 141 | 137 | 246 | 280 | 6,750 | 6,800 | 842 | 798 | 993 | 916 |
| 1,125 | 1,150 | 0 | 0 | 0 | 30 | 3,050 | 3,100 | 149 | 144 | 255 | 287 | 6,800 | 6,850 | 853 | 807 | 1,004 | 927 |
| 1,150 | 1,175 | 0 | 0 | 0 | 33 | 3,100 | 3,150 | 157 | 152 | 263 | 294 | 6,850 | 6,900 | 863 | 817 | 1,015 | 938 |
| 1,175 | 1,200 | 0 | 0 | 0 | 36 | 3,150 | 3,200 | 165 | 160 | 272 | 301 | 6,900 | 6,950 | 874 | 826 | 1,026 | 949 |
| 1,200 | 1,225 | 0 | 0 | 0 | 39 | 3,200 | 3,250 | 173 | 168 | 280 | 309 | 6,950 | 7,000 | 884 | 836 | 1,037 | 960 |
| 1,225 | 1,250 | 0 | 0 | 0 | 42 | 3,250 | 3,300 | 181 | 176 | 289 | 316 | 7,000 | 7,050 | 895 | 845 | 1,048 | 971 |
| 1,250 | 1,275 | 0 | 0 | 0 | 45 | 3,300 | 3,350 | 189 | 184 | 297 | 324 | 7,050 | 7,100 | 905 | 855 | 1,059 | 982 |
| 1,275 | 1,300 | 0 | 0 | 0 | 48 | 3,350 | 3,400 | 197 | 192 | 306 | 333 | 7,100 | 7,150 | 916 | 864 | 1,070 | 993 |
| 1,300 | 1,325 | 0 | 0 | 0 | 51 | 3,400 | 3,450 | 205 | 200 | 315 | 341 | 7,150 | 7,200 | 926 | 874 | 1,081 | 1,004 |
| 1,325 | 1,350 | 0 | 0 | 0 | 54 | 3,450 | 3,500 | 213 | 208 | 324 | 349 | 7,200 | 7,250 | 937 | 883 | 1,092 | 1,015 |
| 1,350 | 1,375 | 0 | 0 | 0 | 57 | 3,500 | 3,550 | 221 | 216 | 334 | 357 | 7,250 | 7,300 | 947 | 893 | 1,103 | 1,026 |
| 1,375 | 1,400 | 0 | 0 | 0 | 60 | 3,550 | 3,600 | 229 | 224 | 343 | 365 | 7,300 | 7,350 | 958 | 902 | 1,114 | 1,037 |
| 1,400 | 1,425 | 0 | 0 | 2 | 63 | 3,600 | 3,650 | 238 | 232 | 353 | 373 | 7,350 | 7,400 | 968 | 912 | 1,125 | 1,048 |
| 1,425 | 1,450 | 0 | 0 | 5 | 66 | 3,650 | 3,700 | 246 | 240 | 362 | 381 | 7,400 | 7,450 | 979 | 921 | 1,138 | 1,059 |
| 1,450 | 1,475 | 0 | 0 | 9 | 69 | 3,700 | 3,750 | 255 | 248 | 372 | 389 | 7,450 | 7,500 | 989 | 931 | 1,149 | 1,070 |
| 1,475 | 1,500 | 0 | 0 | 12 | 72 | 3,750 | 3,800 | 263 | 256 | 381 | 397 | 7,500 | 7,550 | 1,000 | 940 | 1,161 | 1,081 |
| 1,500 | 1,525 | 0 | 0 | 16 | 75 | 3,800 | 3,850 | 272 | 264 | 391 | 405 | 7,550 | 7,600 | 1,010 | 950 | 1,174 | 1,092 |
| 1,525 | 1,550 | 0 | 0 | 19 | 79 | 3,850 | 3,900 | 280 | 272 | 400 | 413 | 7,600 | 7,650 | 1,021 | 959 | 1,186 | 1,103 |
| 1,550 | 1,575 | 0 | 0 | 23 | 82 | 3,900 | 3,950 | 289 | 280 | 410 | 421 | 7,650 | 7,700 | 1,031 | 969 | 1,199 | 1,114 |
| 1,575 | 1,600 | 0 | 0 | 26 | 85 | 3,950 | 4,000 | 297 | 288 | 419 | 429 | 7,700 | 7,750 | 1,042 | 978 | 1,211 | 1,125 |
| 1,600 | 1,625 | 0 | 0 | 30 | 88 | 4,000 | 4,050 | 306 | 296 | 429 | 438 | 7,750 | 7,800 | 1,052 | 988 | 1,224 | 1,136 |
| 1,625 | 1,650 | 0 | 0 | 33 | 91 | 4,050 | 4,100 | 315 | 305 | 438 | 446 | 7,800 | 7,850 | 1,063 | 997 | 1,236 | 1,149 |
| 1,650 | 1,675 | 0 | 0 | 37 | 94 | 4,100 | 4,150 | 324 | 314 | 448 | 454 | 7,850 | 7,900 | 1,073 | 1,007 | 1,249 | 1,161 |
| 1,675 | 1,700 | 0 | 0 | 40 | 98 | 4,150 | 4,200 | 334 | 323 | 457 | 462 | 7,900 | 7,950 | 1,084 | 1,016 | 1,261 | 1,174 |
| 1,700 | 1,725 | 0 | 0 | 44 | 101 | 4,200 | 4,250 | 343 | 332 | 467 | 470 | 7,950 | 8,000 | 1,094 | 1,026 | 1,274 | 1,186 |
| 1,725 | 1,750 | 0 | 0 | 47 | 104 | 4,250 | 4,300 | 353 | 341 | 476 | 478 | 8,000 | 8,050 | 1,105 | 1,035 | 1,286 | 1,199 |
| 1,750 | 1,775 | 0 | 0 | 51 | 107 | 4,300 | 4,350 | 362 | 350 | 486 | 486 | 8,050 | 8,100 | 1,116 | 1,046 | 1,299 | 1,211 |
| 1,775 | 1,800 | 0 | 0 | 54 | 110 | 4,350 | 4,400 | 372 | 359 | 495 | 494 | 8,100 | 8,150 | 1,126 | 1,057 | 1,311 | 1,224 |
| 1,800 | 1,825 | 0 | 0 | 58 | 114 | 4,400 | 4,450 | 381 | 368 | 505 | 502 | 8,150 | 8,200 | 1,140 | 1,068 | 1,324 | 1,236 |
| 1,825 | 1,850 | 0 | 0 | 61 | 117 | 4,450 | 4,500 | 391 | 377 | 514 | 510 | 8,200 | 8,250 | 1,152 | 1,079 | 1,336 | 1,249 |
| 1,850 | 1,875 | 0 | 0 | 65 | 120 | 4,500 | 4,550 | 400 | 386 | 524 | 518 | 8,250 | 8,300 | 1,164 | 1,090 | 1,349 | 1,261 |
| 1,875 | 1,900 | 0 | 0 | 68 | 123 | 4,550 | 4,600 | 410 | 395 | 533 | 526 | 8,300 | 8,350 | 1,176 | 1,101 | 1,361 | 1,274 |
| 1,900 | 1,925 | 0 | 0 | 72 | 126 | 4,600 | 4,650 | 419 | 404 | 543 | 534 | 8,350 | 8,400 | 1,188 | 1,112 | 1,374 | 1,286 |
| 1,925 | 1,950 | 0 | 0 | 76 | 130 | 4,650 | 4,700 | 429 | 413 | 552 | 543 | 8,400 | 8,450 | 1,200 | 1,123 | 1,386 | 1,299 |
| 1,950 | 1,975 | 0 | 0 | 79 | 133 | 4,700 | 4,750 | 438 | 422 | 562 | 551 | 8,450 | 8,500 | 1,212 | 1,134 | 1,399 | 1,311 |
| 1,975 | 2,000 | 0 | 0 | 83 | 136 | 4,750 | 4,800 | 448 | 431 | 571 | 559 | 8,500 | 8,550 | 1,224 | 1,145 | 1,411 | 1,324 |
| 2,000 | 2,025 | 0 | 0 | 87 | 139 | 4,800 | 4,850 | 457 | 440 | 581 | 567 | 8,550 | 8,600 | 1,236 | 1,156 | 1,424 | 1,336 |
| 2,025 | 2,050 | 0 | 0 | 91 | 142 | 4,850 | 4,900 | 467 | 449 | 590 | 575 | 8,600 | 8,650 | 1,248 | 1,167 | 1,436 | 1,349 |
| 2,050 | 2,075 | 2 | 2 | 94 | 145 | 4,900 | 4,950 | 476 | 458 | 600 | 583 | 8,650 | 8,700 | 1,260 | 1,177 | 1,449 | 1,361 |
| 2,075 | 2,100 | 5 | 5 | 98 | 149 | 4,950 | 5,000 | 486 | 467 | 609 | 591 | 8,700 | 8,750 | 1,270 | 1,187 | 1,461 | 1,374 |
| 2,100 | 2,125 | 9 | 9 | 102 | 152 | 5,000 | 5,050 | 495 | 476 | 619 | 599 | 8,750 | 8,800 | 1,280 | 1,196 | 1,474 | 1,386 |
| 2,125 | 2,150 | 12 | 12 | 106 | 156 | 5,050 | 5,100 | 505 | 485 | 628 | 607 | 8,800 | 8,850 | 1,290 | 1,205 | 1,486 | 1,399 |
| 2,150 | 2,175 | 16 | 16 | 109 | 159 | 5,100 | 5,150 | 514 | 494 | 638 | 615 | 8,850 | 8,900 | 1,301 | 1,215 | 1,499 | 1,411 |
| 2,175 | 2,200 | 19 | 19 | 113 | 162 | 5,150 | 5,200 | 524 | 503 | 647 | 623 | 8,900 | 8,950 | 1,311 | 1,224 | 1,511 | 1,424 |
| 2,200 | 2,225 | 23 | 23 | 117 | 166 | 5,200 | 5,250 | 533 | 512 | 657 | 631 | 8,950 | 9,000 | 1,321 | 1,233 | 1,524 | 1,436 |
| 2,225 | 2,250 | 26 | 26 | 121 | 169 | 5,250 | 5,300 | 543 | 521 | 666 | 639 | 9,000 | 9,050 | 1,331 | 1,243 | 1,536 | 1,449 |
| 2,250 | 2,275 | 30 | 30 | 124 | 173 | 5,300 | 5,350 | 552 | 530 | 676 | 647 | 9,050 | 9,100 | 1,341 | 1,252 | 1,549 | 1,461 |
| 2,275 | 2,300 | 33 | 33 | 128 | 176 | 5,350 | 5,400 | 562 | 539 | 685 | 656 | 9,100 | 9,150 | 1,352 | 1,261 | 1,561 | 1,474 |
| 2,300 | 2,325 | 37 | 37 | 132 | 179 | 5,400 | 5,450 | 571 | 548 | 695 | 664 | 9,150 | 9,200 | 1,362 | 1,271 | 1,574 | 1,486 |
| 2,325 | 2,350 | 40 | 40 | 136 | 183 | 5,450 | 5,500 | 581 | 557 | 707 | 672 | 9,200 | 9,250 | 1,372 | 1,280 | 1,586 | 1,499 |
| 2,350 | 2,375 | 44 | 44 | 139 | 186 | 5,500 | 5,550 | 590 | 566 | 718 | 680 | 9,250 | 9,300 | 1,382 | 1,289 | 1,599 | 1,511 |
| 2,375 | 2,400 | 47 | 47 | 143 | 190 | 5,550 | 5,600 | 600 | 575 | 729 | 688 | 9,300 | 9,350 | 1,392 | 1,299 | 1,611 | 1,524 |
| 2,400 | 2,425 | 51 | 51 | 147 | 193 | 5,600 | 5,650 | 609 | 584 | 740 | 697 | 9,350 | 9,400 | 1,403 | 1,308 | 1,624 | 1,536 |
| 2,425 | 2,450 | 54 | 54 | 151 | 196 | 5,650 | 5,700 | 619 | 593 | 751 | 706 | 9,400 | 9,450 | 1,413 | 1,317 | 1,637 | 1,549 |
| 2,450 | 2,475 | 58 | 58 | 155 | 200 | 5,700 | 5,750 | 628 | 602 | 762 | 716 | 9,450 | 9,500 | 1,423 | 1,327 | 1,651 | 1,561 |
| 2,475 | 2,500 | 61 | 61 | 159 | 203 | 5,750 | 5,800 | 638 | 611 | 773 | 725 | 9,500 | 9,550 | 1,433 | 1,336 | 1,665 | 1,574 |
| 2,500 | 2,525 | 65 | 65 | 163 | 207 | 5,800 | 5,850 | 647 | 620 | 784 | 734 | 9,550 | 9,600 | 1,443 | 1,346 | 1,679 | 1,586 |
| 2,525 | 2,550 | 68 | 68 | 167 | 210 | 5,850 | 5,900 | 657 | 629 | 795 | 744 | 9,600 | 9,650 | 1,454 | 1,355 | 1,693 | 1,599 |
| 2,550 | 2,575 | 72 | 72 | 171 | 213 | 5,900 | 5,950 | 666 | 638 | 806 | 753 | 9,650 | 9,700 | 1,464 | 1,364 | 1,707 | 1,611 |
| 2,575 | 2,600 | 76 | 75 | 175 | 217 | 5,950 | 6,000 | 676 | 647 | 817 | 762 | 9,700 | 9,750 | 1,474 | 1,374 | 1,721 | 1,624 |
| 2,600 | 2,625 | 79 | 79 | 179 | 220 | 6,000 | 6,050 | 685 | 656 | 828 | 772 | 9,750 | 9,800 | 1,484 | 1,383 | 1,735 | 1,637 |
| 2,625 | 2,650 | 83 | 82 | 183 | 224 | 6,050 | 6,100 | 695 | 665 | 839 | 781 | 9,800 | 9,850 | 1,494 | 1,392 | 1,749 | 1,651 |
| 2,650 | 2,675 | 87 | 86 | 187 | 227 | 6,100 | 6,150 | 706 | 674 | 850 | 790 | 9,850 | 9,900 | 1,505 | 1,402 | 1,763 | 1,665 |
| 2,675 | 2,700 | 91 | 89 | 191 | 231 | 6,150 | 6,200 | 716 | 684 | 861 | 800 | 9,900 | 9,950 | 1,515 | 1,411 | 1,777 | 1,679 |
| 2,700 | 2,725 | 94 | 93 | 195 | 234 | 6,200 | 6,250 | 727 | 693 | 872 | 809 | 9,950 | 10,000 | 1,525 | 1,420 | 1,791 | 1,693 |
| 2,725 | 2,750 | 98 | 96 | 199 | 238 | | | | | | | | | | | | |

## Table 2 —Returns claiming TWO exemptions (and not itemizing deductions)

| If line 17 (adjusted gross income) is— At least | But less than | And you are— Single, not head of household | Head of household | Married* filing joint return | Married filing separate return claiming— Low income allowance | %Standard deduction |
|---|---|---|---|---|---|---|
| | | Your tax is— | | | | |
| $0 | $1,775 | $0 | $0 | $0 | $0 | $0 |
| 1,775 | 1,800 | 0 | 0 | 0 | 0 | 3 |
| 1,800 | 1,825 | 0 | 0 | 0 | 0 | 6 |
| 1,825 | 1,850 | 0 | 0 | 0 | 0 | 9 |
| 1,850 | 1,875 | 0 | 0 | 0 | 0 | 12 |
| 1,875 | 1,900 | 0 | 0 | 0 | 0 | 15 |
| 1,900 | 1,925 | 0 | 0 | 0 | 0 | 18 |
| 1,925 | 1,950 | 0 | 0 | 0 | 0 | 21 |
| 1,950 | 1,975 | 0 | 0 | 0 | 0 | 24 |
| 1,975 | 2,000 | 0 | 0 | 0 | 0 | 27 |
| 2,000 | 2,025 | 0 | 0 | 0 | 0 | 29 |
| 2,025 | 2,050 | 0 | 0 | 0 | 0 | 32 |
| 2,050 | 2,075 | 0 | 0 | 0 | 0 | 35 |
| 2,075 | 2,100 | 0 | 0 | 0 | 0 | 38 |
| 2,100 | 2,125 | 0 | 0 | 0 | 0 | 41 |
| 2,125 | 2,150 | 0 | 0 | 0 | 0 | 44 |
| 2,150 | 2,175 | 0 | 0 | 0 | 2 | 47 |
| 2,175 | 2,200 | 0 | 0 | 0 | 5 | 50 |
| 2,200 | 2,225 | 0 | 0 | 0 | 9 | 53 |
| 2,225 | 2,250 | 0 | 0 | 0 | 12 | 56 |
| 2,250 | 2,275 | 0 | 0 | 0 | 16 | 59 |
| 2,275 | 2,300 | 0 | 0 | 0 | 19 | 62 |
| 2,300 | 2,325 | 0 | 0 | 0 | 23 | 65 |
| 2,325 | 2,350 | 0 | 0 | 0 | 26 | 68 |
| 2,350 | 2,375 | 0 | 0 | 0 | 30 | 71 |
| 2,375 | 2,400 | 0 | 0 | 0 | 33 | 74 |
| 2,400 | 2,425 | 0 | 0 | 0 | 37 | 78 |
| 2,425 | 2,450 | 0 | 0 | 0 | 40 | 81 |
| 2,450 | 2,475 | 0 | 0 | 0 | 44 | 84 |
| 2,475 | 2,500 | 0 | 0 | 0 | 47 | 87 |
| 2,500 | 2,525 | 0 | 0 | 0 | 51 | 90 |
| 2,525 | 2,550 | 0 | 0 | 0 | 54 | 94 |
| 2,550 | 2,575 | 0 | 0 | 0 | 58 | 97 |
| 2,575 | 2,600 | 0 | 0 | 0 | 61 | 100 |
| 2,600 | 2,625 | 0 | 0 | 0 | 65 | 103 |
| 2,625 | 2,650 | 0 | 0 | 0 | 68 | 106 |
| 2,650 | 2,675 | 0 | 0 | 0 | 72 | 109 |
| 2,675 | 2,700 | 0 | 0 | 0 | 76 | 113 |
| 2,700 | 2,725 | 0 | 0 | 0 | 79 | 116 |
| 2,725 | 2,750 | 0 | 0 | 0 | 83 | 119 |
| 2,750 | 2,775 | 0 | 0 | 0 | 87 | 122 |
| 2,775 | 2,800 | 0 | 0 | 0 | 91 | 125 |
| 2,800 | 2,825 | 2 | 2 | 2 | 94 | 129 |
| 2,825 | 2,850 | 5 | 5 | 5 | 98 | 132 |
| 2,850 | 2,875 | 9 | 9 | 9 | 102 | 135 |
| 2,875 | 2,900 | 12 | 12 | 12 | 106 | 138 |
| 2,900 | 2,925 | 16 | 16 | 16 | 109 | 141 |
| 2,925 | 2,950 | 19 | 19 | 19 | 113 | 145 |
| 2,950 | 2,975 | 23 | 23 | 23 | 117 | 148 |
| 2,975 | 3,000 | 26 | 26 | 26 | 121 | 151 |
| 3,000 | 3,050 | 32 | 32 | 32 | 126 | 156 |
| 3,050 | 3,100 | 39 | 39 | 39 | 134 | 163 |
| 3,100 | 3,150 | 46 | 46 | 46 | 141 | 170 |
| 3,150 | 3,200 | 53 | 53 | 53 | 149 | 177 |
| 3,200 | 3,250 | 60 | 60 | 60 | 157 | 184 |
| 3,250 | 3,300 | 67 | 67 | 67 | 165 | 190 |
| 3,300 | 3,350 | 74 | 74 | 74 | 173 | 197 |
| 3,350 | 3,400 | 81 | 81 | 81 | 181 | 204 |
| 3,400 | 3,450 | 89 | 88 | 88 | 189 | 211 |
| 3,450 | 3,500 | 96 | 95 | 95 | 197 | 218 |
| 3,500 | 3,550 | 104 | 102 | 102 | 205 | 224 |
| 3,550 | 3,600 | 111 | 109 | 109 | 213 | 232 |
| 3,600 | 3,650 | 119 | 116 | 116 | 221 | 239 |
| 3,650 | 3,700 | 126 | 123 | 123 | 229 | 246 |

| If line 17 (adjusted gross income) is— At least | But less than | And you are— Single, not head of household | Head of household | Married* filing joint return | Married filing separate return claiming— Low income allowance | %Standard deduction |
|---|---|---|---|---|---|---|
| | | Your tax is— | | | | |
| $3,700 | $3,750 | $134 | $130 | $130 | $238 | $253 |
| 3,750 | 3,800 | 141 | 137 | 137 | 246 | 260 |
| 3,800 | 3,850 | 149 | 144 | 144 | 255 | 268 |
| 3,850 | 3,900 | 157 | 152 | 151 | 263 | 275 |
| 3,900 | 3,950 | 165 | 160 | 159 | 272 | 282 |
| 3,950 | 4,000 | 173 | 168 | 166 | 280 | 289 |
| 4,000 | 4,050 | 181 | 176 | 174 | 289 | 297 |
| 4,050 | 4,100 | 189 | 184 | 181 | 297 | 304 |
| 4,100 | 4,150 | 197 | 192 | 189 | 306 | 311 |
| 4,150 | 4,200 | 205 | 200 | 196 | 315 | 319 |
| 4,200 | 4,250 | 213 | 208 | 204 | 324 | 327 |
| 4,250 | 4,300 | 221 | 216 | 211 | 334 | 335 |
| 4,300 | 4,350 | 229 | 224 | 219 | 343 | 343 |
| 4,350 | 4,400 | 238 | 232 | 226 | 353 | 352 |
| 4,400 | 4,450 | 246 | 240 | 234 | 362 | 360 |
| 4,450 | 4,500 | 255 | 248 | 241 | 372 | 368 |
| 4,500 | 4,550 | 263 | 256 | 249 | 381 | 376 |
| 4,550 | 4,600 | 272 | 264 | 256 | 391 | 384 |
| 4,600 | 4,650 | 280 | 272 | 264 | 400 | 392 |
| 4,650 | 4,700 | 289 | 280 | 271 | 410 | 400 |
| 4,700 | 4,750 | 297 | 288 | 279 | 419 | 408 |
| 4,750 | 4,800 | 306 | 296 | 286 | 429 | 416 |
| 4,800 | 4,850 | 315 | 305 | 294 | 438 | 424 |
| 4,850 | 4,900 | 324 | 314 | 302 | 448 | 432 |
| 4,900 | 4,950 | 334 | 323 | 310 | 457 | 440 |
| 4,950 | 5,000 | 343 | 332 | 318 | 467 | 448 |
| 5,000 | 5,050 | 353 | 341 | 326 | 476 | 457 |
| 5,050 | 5,100 | 362 | 350 | 334 | 486 | 465 |
| 5,100 | 5,150 | 372 | 359 | 342 | 495 | 473 |
| 5,150 | 5,200 | 381 | 368 | 350 | 505 | 481 |
| 5,200 | 5,250 | 391 | 377 | 358 | 514 | 489 |
| 5,250 | 5,300 | 400 | 386 | 366 | 524 | 497 |
| 5,300 | 5,350 | 410 | 395 | 374 | 533 | 505 |
| 5,350 | 5,400 | 419 | 404 | 382 | 543 | 513 |
| 5,400 | 5,450 | 429 | 413 | 390 | 552 | 521 |
| 5,450 | 5,500 | 438 | 422 | 398 | 562 | 529 |
| 5,500 | 5,550 | 448 | 431 | 406 | 571 | 537 |
| 5,550 | 5,600 | 457 | 440 | 414 | 581 | 545 |
| 5,600 | 5,650 | 467 | 449 | 422 | 590 | 553 |
| 5,650 | 5,700 | 476 | 458 | 430 | 600 | 562 |
| 5,700 | 5,750 | 486 | 467 | 438 | 609 | 570 |
| 5,750 | 5,800 | 495 | 476 | 446 | 619 | 578 |
| 5,800 | 5,850 | 505 | 485 | 454 | 628 | 586 |
| 5,850 | 5,900 | 514 | 494 | 463 | 638 | 594 |
| 5,900 | 5,950 | 524 | 503 | 471 | 647 | 602 |
| 5,950 | 6,000 | 533 | 512 | 480 | 657 | 610 |
| 6,000 | 6,050 | 543 | 521 | 488 | 666 | 618 |
| 6,050 | 6,100 | 552 | 530 | 497 | 676 | 626 |
| 6,100 | 6,150 | 562 | 539 | 505 | 685 | 634 |
| 6,150 | 6,200 | 571 | 548 | 514 | 696 | 642 |
| 6,200 | 6,250 | 581 | 557 | 522 | 707 | 650 |
| 6,250 | 6,300 | 590 | 566 | 531 | 718 | 658 |
| 6,300 | 6,350 | 600 | 575 | 539 | 729 | 666 |
| 6,350 | 6,400 | 609 | 584 | 548 | 740 | 675 |
| 6,400 | 6,450 | 619 | 593 | 556 | 751 | 683 |
| 6,450 | 6,500 | 628 | 602 | 565 | 762 | 691 |
| 6,500 | 6,550 | 638 | 611 | 573 | 773 | 700 |
| 6,550 | 6,600 | 647 | 620 | 582 | 784 | 710 |
| 6,600 | 6,650 | 657 | 629 | 590 | 795 | 719 |
| 6,650 | 6,700 | 666 | 638 | 599 | 806 | 729 |
| 6,700 | 6,750 | 676 | 647 | 607 | 817 | 740 |
| 6,750 | 6,800 | 685 | 656 | 616 | 828 | 751 |
| 6,800 | 6,850 | 695 | 665 | 625 | 839 | 762 |

| If line 17 (adjusted gross income) is— At least | But less than | And you are— Single, not head of household | Head of household | Married* filing joint return | Married filing separate return claiming— Low income allowance | %Standard deduction |
|---|---|---|---|---|---|---|
| | | Your tax is— | | | | |
| $6,850 | $6,900 | $706 | $674 | $634 | $850 | $773 |
| 6,900 | 6,950 | 716 | 684 | 644 | 861 | 784 |
| 6,950 | 7,000 | 727 | 693 | 653 | 872 | 795 |
| 7,000 | 7,050 | 737 | 703 | 663 | 883 | 806 |
| 7,050 | 7,100 | 748 | 712 | 672 | 894 | 817 |
| 7,100 | 7,150 | 758 | 722 | 682 | 905 | 828 |
| 7,150 | 7,200 | 769 | 731 | 691 | 916 | 839 |
| 7,200 | 7,250 | 779 | 741 | 701 | 927 | 850 |
| 7,250 | 7,300 | 790 | 750 | 710 | 938 | 861 |
| 7,300 | 7,350 | 800 | 760 | 720 | 949 | 872 |
| 7,350 | 7,400 | 811 | 769 | 729 | 960 | 883 |
| 7,400 | 7,450 | 821 | 779 | 739 | 971 | 894 |
| 7,450 | 7,500 | 832 | 788 | 748 | 982 | 905 |
| 7,500 | 7,550 | 842 | 798 | 758 | 993 | 916 |
| 7,550 | 7,600 | 853 | 807 | 767 | 1,004 | 927 |
| 7,600 | 7,650 | 863 | 817 | 777 | 1,015 | 938 |
| 7,650 | 7,700 | 874 | 826 | 786 | 1,026 | 949 |
| 7,700 | 7,750 | 884 | 836 | 796 | 1,037 | 960 |
| 7,750 | 7,800 | 895 | 845 | 805 | 1,048 | 971 |
| 7,800 | 7,850 | 905 | 855 | 815 | 1,059 | 982 |
| 7,850 | 7,900 | 916 | 864 | 824 | 1,070 | 993 |
| 7,900 | 7,950 | 926 | 874 | 834 | 1,081 | 1,004 |
| 7,950 | 8,000 | 937 | 883 | 843 | 1,092 | 1,015 |
| 8,000 | 8,050 | 947 | 893 | 853 | 1,103 | 1,026 |
| 8,050 | 8,100 | 958 | 902 | 862 | 1,114 | 1,037 |
| 8,100 | 8,150 | 968 | 912 | 872 | 1,125 | 1,048 |
| 8,150 | 8,200 | 979 | 921 | 881 | 1,136 | 1,059 |
| 8,200 | 8,250 | 989 | 931 | 891 | 1,149 | 1,070 |
| 8,250 | 8,300 | 1,000 | 940 | 900 | 1,161 | 1,081 |
| 8,300 | 8,350 | 1,010 | 950 | 910 | 1,174 | 1,092 |
| 8,350 | 8,400 | 1,021 | 959 | 919 | 1,186 | 1,103 |
| 8,400 | 8,450 | 1,031 | 969 | 929 | 1,199 | 1,114 |
| 8,450 | 8,500 | 1,042 | 978 | 938 | 1,211 | 1,125 |
| 8,500 | 8,550 | 1,052 | 988 | 948 | 1,224 | 1,136 |
| 8,550 | 8,600 | 1,063 | 997 | 957 | 1,236 | 1,149 |
| 8,600 | 8,650 | 1,073 | 1,007 | 967 | 1,249 | 1,161 |
| 8,650 | 8,700 | 1,083 | 1,016 | 976 | 1,261 | 1,174 |
| 8,700 | 8,750 | 1,092 | 1,024 | 984 | 1,274 | 1,186 |
| 8,750 | 8,800 | 1,101 | 1,032 | 992 | 1,286 | 1,199 |
| 8,800 | 8,850 | 1,110 | 1,040 | 1,000 | 1,299 | 1,211 |
| 8,850 | 8,900 | 1,121 | 1,050 | 1,008 | 1,311 | 1,224 |
| 8,900 | 8,950 | 1,131 | 1,059 | 1,016 | 1,324 | 1,236 |
| 8,950 | 9,000 | 1,141 | 1,068 | 1,024 | 1,336 | 1,249 |
| 9,000 | 9,050 | 1,151 | 1,078 | 1,033 | 1,349 | 1,261 |
| 9,050 | 9,100 | 1,161 | 1,087 | 1,041 | 1,361 | 1,274 |
| 9,100 | 9,150 | 1,172 | 1,096 | 1,049 | 1,374 | 1,286 |
| 9,150 | 9,200 | 1,182 | 1,106 | 1,057 | 1,386 | 1,299 |
| 9,200 | 9,250 | 1,192 | 1,115 | 1,065 | 1,399 | 1,311 |
| 9,250 | 9,300 | 1,202 | 1,124 | 1,073 | 1,411 | 1,324 |
| 9,300 | 9,350 | 1,212 | 1,134 | 1,081 | 1,424 | 1,336 |
| 9,350 | 9,400 | 1,223 | 1,143 | 1,089 | 1,436 | 1,349 |
| 9,400 | 9,450 | 1,233 | 1,152 | 1,097 | 1,449 | 1,361 |
| 9,450 | 9,500 | 1,243 | 1,162 | 1,105 | 1,461 | 1,374 |
| 9,500 | 9,550 | 1,253 | 1,171 | 1,113 | 1,474 | 1,386 |
| 9,550 | 9,600 | 1,263 | 1,181 | 1,121 | 1,486 | 1,399 |
| 9,600 | 9,650 | 1,274 | 1,190 | 1,129 | 1,499 | 1,411 |
| 9,650 | 9,700 | 1,284 | 1,199 | 1,138 | 1,511 | 1,424 |
| 9,700 | 9,750 | 1,294 | 1,209 | 1,146 | 1,524 | 1,436 |
| 9,750 | 9,800 | 1,304 | 1,218 | 1,154 | 1,536 | 1,449 |
| 9,800 | 9,850 | 1,314 | 1,227 | 1,162 | 1,549 | 1,461 |
| 9,850 | 9,900 | 1,325 | 1,237 | 1,170 | 1,561 | 1,474 |
| 9,900 | 9,950 | 1,335 | 1,246 | 1,178 | 1,574 | 1,486 |
| 9,950 | 10,000 | 1,345 | 1,255 | 1,186 | 1,586 | 1,499 |

## Table 3 —Returns claiming THREE exemptions (and not itemizing deductions)

| At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Low income allowance | %Standard deduction |
|---|---|---|---|---|---|---|
| $0 | $2,650 | $0 | $0 | $0 | $0 | $0 |
| 2,650 | 2,675 | 0 | 0 | 0 | 0 | 2 |
| 2,675 | 2,700 | 0 | 0 | 0 | 0 | 5 |
| 2,700 | 2,725 | 0 | 0 | 0 | 0 | 8 |
| 2,725 | 2,750 | 0 | 0 | 0 | 0 | 11 |
| $2,750 | $2,775 | $0 | $0 | $0 | $0 | $14 |
| 2,775 | 2,800 | 0 | 0 | 0 | 0 | 17 |
| 2,800 | 2,825 | 0 | 0 | 0 | 0 | 20 |
| 2,825 | 2,850 | 0 | 0 | 0 | 0 | 23 |
| 2,850 | 2,875 | 0 | 0 | 0 | 0 | 26 |
| $2,875 | $2,900 | $0 | $0 | $0 | $0 | $29 |
| 2,900 | 2,925 | 0 | 0 | 0 | 2 | 32 |

Continued on next page

*This column may also be used by certain widows or widowers who qualify for special tax rates.



## Table 3 —Returns claiming THREE exemptions (and not itemizing deductions) (Continued)

| If line 17 (adjusted gross income) is— At least | But less than | And you are— Single, not head of household | Head of household | Married* filing joint return | Married filing separate return claiming— Low income allowance | %Standard deduction |
|---|---|---|---|---|---|---|
| | | Your tax is— | | | | |
| $2,925 | $2,950 | $0 | $0 | $0 | $5 | $35 |
| 2,950 | 2,975 | 0 | 0 | 0 | 9 | 38 |
| 2,975 | 3,000 | 0 | 0 | 0 | 12 | 41 |
| 3,000 | 3,050 | 0 | 0 | 0 | 18 | 45 |
| 3,050 | 3,100 | 0 | 0 | 0 | 25 | 51 |
| 3,100 | 3,150 | 0 | 0 | 0 | 32 | 57 |
| 3,150 | 3,200 | 0 | 0 | 0 | 39 | 63 |
| 3,200 | 3,250 | 0 | 0 | 0 | 46 | 69 |
| 3,250 | 3,300 | 0 | 0 | 0 | 53 | 75 |
| 3,300 | 3,350 | 0 | 0 | 0 | 60 | 81 |
| 3,350 | 3,400 | 0 | 0 | 0 | 67 | 88 |
| 3,400 | 3,450 | 0 | 0 | 0 | 74 | 94 |
| 3,450 | 3,500 | 0 | 0 | 0 | 81 | 101 |
| 3,500 | 3,550 | 0 | 0 | 0 | 89 | 107 |
| 3,550 | 3,600 | 4 | 4 | 4 | 96 | 113 |
| 3,600 | 3,650 | 11 | 11 | 11 | 104 | 120 |
| 3,650 | 3,700 | 18 | 18 | 18 | 111 | 126 |
| 3,700 | 3,750 | 25 | 25 | 25 | 119 | 132 |
| 3,750 | 3,800 | 32 | 32 | 32 | 126 | 139 |
| 3,800 | 3,850 | 39 | 39 | 39 | 134 | 145 |
| 3,850 | 3,900 | 46 | 46 | 46 | 141 | 152 |
| 3,900 | 3,950 | 53 | 53 | 53 | 149 | 159 |
| 3,950 | 4,000 | 60 | 60 | 60 | 157 | 166 |
| 4,000 | 4,050 | 67 | 67 | 67 | 165 | 172 |
| 4,050 | 4,100 | 74 | 74 | 74 | 173 | 179 |
| 4,100 | 4,150 | 81 | 81 | 81 | 181 | 186 |
| 4,150 | 4,200 | 89 | 88 | 88 | 189 | 193 |
| 4,200 | 4,250 | 96 | 95 | 95 | 197 | 200 |
| 4,250 | 4,300 | 104 | 102 | 102 | 205 | 206 |
| 4,300 | 4,350 | 111 | 109 | 109 | 213 | 213 |
| 4,350 | 4,400 | 119 | 116 | 116 | 221 | 220 |
| 4,400 | 4,450 | 126 | 123 | 123 | 229 | 227 |
| 4,450 | 4,500 | 134 | 130 | 130 | 238 | 234 |
| 4,500 | 4,550 | 141 | 137 | 137 | 246 | 241 |
| 4,550 | 4,600 | 149 | 144 | 144 | 255 | 249 |
| 4,600 | 4,650 | 157 | 152 | 151 | 263 | 256 |
| 4,650 | 4,700 | 165 | 160 | 159 | 272 | 263 |
| 4,700 | 4,750 | 173 | 168 | 166 | 280 | 270 |
| 4,750 | 4,800 | 181 | 176 | 174 | 289 | 277 |
| 4,800 | 4,850 | 189 | 184 | 181 | 297 | 285 |
| 4,850 | 4,900 | 197 | 192 | 189 | 306 | 292 |
| 4,900 | 4,950 | 205 | 200 | 196 | 315 | 299 |
| 4,950 | 5,000 | 213 | 208 | 204 | 324 | 306 |
| 5,000 | 5,050 | 221 | 216 | 211 | 334 | 314 |
| 5,050 | 5,100 | 229 | 224 | 219 | 343 | 322 |
| 5,100 | 5,150 | 238 | 232 | 226 | 353 | 330 |
| 5,150 | 5,200 | 246 | 240 | 234 | 362 | 338 |
| 5,200 | 5,250 | 255 | 248 | 241 | 372 | 346 |

| If line 17 (adjusted gross income) is— At least | But less than | And you are— Single, not head of household | Head of household | Married* filing joint return | Married filing separate return claiming— Low income allowance | %Standard deduction |
|---|---|---|---|---|---|---|
| | | Your tax is— | | | | |
| $5,250 | $5,300 | $263 | $256 | $249 | $381 | $354 |
| 5,300 | 5,350 | 272 | 264 | 256 | 391 | 362 |
| 5,350 | 5,400 | 280 | 272 | 264 | 400 | 371 |
| 5,400 | 5,450 | 289 | 280 | 271 | 410 | 379 |
| 5,450 | 5,500 | 297 | 288 | 279 | 419 | 387 |
| 5,500 | 5,550 | 306 | 296 | 286 | 429 | 395 |
| 5,550 | 5,600 | 315 | 305 | 294 | 438 | 403 |
| 5,600 | 5,650 | 324 | 314 | 302 | 448 | 411 |
| 5,650 | 5,700 | 334 | 323 | 310 | 457 | 419 |
| 5,700 | 5,750 | 343 | 332 | 318 | 467 | 427 |
| 5,750 | 5,800 | 353 | 341 | 326 | 476 | 435 |
| 5,800 | 5,850 | 362 | 350 | 334 | 486 | 443 |
| 5,850 | 5,900 | 372 | 359 | 342 | 495 | 451 |
| 5,900 | 5,950 | 381 | 368 | 350 | 505 | 459 |
| 5,950 | 6,000 | 391 | 377 | 358 | 514 | 467 |
| 6,000 | 6,050 | 400 | 386 | 366 | 524 | 476 |
| 6,050 | 6,100 | 410 | 395 | 374 | 533 | 484 |
| 6,100 | 6,150 | 419 | 404 | 382 | 543 | 492 |
| 6,150 | 6,200 | 429 | 413 | 390 | 552 | 500 |
| 6,200 | 6,250 | 438 | 422 | 398 | 562 | 508 |
| 6,250 | 6,300 | 448 | 431 | 406 | 571 | 516 |
| 6,300 | 6,350 | 457 | 440 | 414 | 581 | 524 |
| 6,350 | 6,400 | 467 | 449 | 422 | 590 | 532 |
| 6,400 | 6,450 | 476 | 458 | 430 | 600 | 540 |
| 6,450 | 6,500 | 486 | 467 | 438 | 609 | 548 |
| 6,500 | 6,550 | 495 | 476 | 446 | 619 | 556 |
| 6,550 | 6,600 | 505 | 485 | 454 | 628 | 564 |
| 6,600 | 6,650 | 514 | 494 | 463 | 638 | 572 |
| 6,650 | 6,700 | 524 | 503 | 471 | 647 | 581 |
| 6,700 | 6,750 | 533 | 512 | 480 | 657 | 590 |
| 6,750 | 6,800 | 543 | 521 | 488 | 666 | 600 |
| 6,800 | 6,850 | 552 | 530 | 497 | 676 | 609 |
| 6,850 | 6,900 | 562 | 539 | 505 | 685 | 619 |
| 6,900 | 6,950 | 571 | 548 | 514 | 696 | 628 |
| 6,950 | 7,000 | 581 | 557 | 522 | 707 | 638 |
| 7,000 | 7,050 | 590 | 566 | 531 | 718 | 647 |
| 7,050 | 7,100 | 600 | 575 | 539 | 729 | 657 |
| 7,100 | 7,150 | 609 | 584 | 548 | 740 | 666 |
| 7,150 | 7,200 | 619 | 593 | 556 | 751 | 676 |
| 7,200 | 7,250 | 628 | 602 | 565 | 762 | 685 |
| 7,250 | 7,300 | 638 | 611 | 573 | 773 | 696 |
| 7,300 | 7,350 | 647 | 620 | 582 | 784 | 707 |
| 7,350 | 7,400 | 657 | 629 | 590 | 795 | 718 |
| 7,400 | 7,450 | 666 | 638 | 599 | 806 | 729 |
| 7,450 | 7,500 | 676 | 647 | 607 | 817 | 740 |
| 7,500 | 7,550 | 685 | 656 | 616 | 828 | 751 |
| 7,550 | 7,600 | 695 | 665 | 625 | 839 | 762 |
| 7,600 | 7,650 | 706 | 674 | 634 | 850 | 773 |

| If line 17 (adjusted gross income) is— At least | But less than | And you are— Single, not head of household | Head of household | Married* filing joint return | Married filing separate return claiming— Low income allowance | %Standard deduction |
|---|---|---|---|---|---|---|
| | | Your tax is— | | | | |
| $7,650 | $7,700 | $716 | $684 | $644 | $861 | $784 |
| 7,700 | 7,750 | 727 | 693 | 653 | 872 | 795 |
| 7,750 | 7,800 | 737 | 703 | 663 | 883 | 806 |
| 7,800 | 7,850 | 748 | 712 | 672 | 894 | 817 |
| 7,850 | 7,900 | 758 | 722 | 682 | 905 | 828 |
| 7,900 | 7,950 | 769 | 731 | 691 | 916 | 839 |
| 7,950 | 8,000 | 779 | 741 | 701 | 927 | 850 |
| 8,000 | 8,050 | 790 | 750 | 710 | 938 | 861 |
| 8,050 | 8,100 | 800 | 760 | 720 | 949 | 872 |
| 8,100 | 8,150 | 811 | 769 | 729 | 960 | 883 |
| 8,150 | 8,200 | 821 | 779 | 739 | 971 | 894 |
| 8,200 | 8,250 | 832 | 788 | 748 | 982 | 905 |
| 8,250 | 8,300 | 842 | 798 | 758 | 993 | 916 |
| 8,300 | 8,350 | 853 | 807 | 767 | 1,004 | 927 |
| 8,350 | 8,400 | 863 | 817 | 777 | 1,015 | 938 |
| 8,400 | 8,450 | 874 | 826 | 786 | 1,026 | 949 |
| 8,450 | 8,500 | 884 | 836 | 796 | 1,037 | 960 |
| 8,500 | 8,550 | 895 | 845 | 805 | 1,048 | 971 |
| 8,550 | 8,600 | 905 | 855 | 815 | 1,059 | 982 |
| 8,600 | 8,650 | 916 | 864 | 824 | 1,070 | 993 |
| 8,650 | 8,700 | 926 | 874 | 834 | 1,081 | 1,004 |
| 8,700 | 8,750 | 935 | 882 | 842 | 1,092 | 1,015 |
| 8,750 | 8,800 | 944 | 890 | 850 | 1,103 | 1,026 |
| 8,800 | 8,850 | 953 | 898 | 858 | 1,114 | 1,037 |
| 8,850 | 8,900 | 962 | 906 | 866 | 1,125 | 1,048 |
| 8,900 | 8,950 | 971 | 914 | 874 | 1,136 | 1,059 |
| 8,950 | 9,000 | 980 | 922 | 882 | 1,149 | 1,070 |
| 9,000 | 9,050 | 988 | 930 | 890 | 1,161 | 1,081 |
| 9,050 | 9,100 | 997 | 938 | 898 | 1,174 | 1,092 |
| 9,100 | 9,150 | 1,006 | 946 | 906 | 1,186 | 1,103 |
| 9,150 | 9,200 | 1,015 | 954 | 914 | 1,199 | 1,114 |
| 9,200 | 9,250 | 1,024 | 962 | 922 | 1,211 | 1,125 |
| 9,250 | 9,300 | 1,033 | 970 | 930 | 1,224 | 1,136 |
| 9,300 | 9,350 | 1,042 | 978 | 938 | 1,236 | 1,149 |
| 9,350 | 9,400 | 1,051 | 987 | 947 | 1,249 | 1,161 |
| 9,400 | 9,450 | 1,060 | 995 | 955 | 1,261 | 1,174 |
| 9,450 | 9,500 | 1,069 | 1,003 | 963 | 1,274 | 1,186 |
| 9,500 | 9,550 | 1,078 | 1,011 | 971 | 1,286 | 1,199 |
| 9,550 | 9,600 | 1,087 | 1,019 | 979 | 1,299 | 1,211 |
| 9,600 | 9,650 | 1,096 | 1,027 | 987 | 1,311 | 1,224 |
| 9,650 | 9,700 | 1,104 | 1,035 | 995 | 1,324 | 1,236 |
| 9,700 | 9,750 | 1,114 | 1,044 | 1,003 | 1,336 | 1,249 |
| 9,750 | 9,800 | 1,124 | 1,053 | 1,011 | 1,349 | 1,261 |
| 9,800 | 9,850 | 1,134 | 1,062 | 1,019 | 1,361 | 1,274 |
| 9,850 | 9,900 | 1,145 | 1,072 | 1,027 | 1,374 | 1,286 |
| 9,900 | 9,950 | 1,155 | 1,081 | 1,035 | 1,386 | 1,299 |
| 9,950 | 10,000 | 1,165 | 1,090 | 1,043 | 1,399 | 1,311 |

## Table 4 —Returns claiming FOUR exemptions (and not itemizing deductions)

| At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Low income allowance | %Standard deduction |
|---|---|---|---|---|---|---|
| $0 | $3,550 | $0 | $0 | $0 | $0 | $0 |
| 3,550 | 3,600 | 0 | 0 | 0 | 0 | 5 |
| 3,600 | 3,650 | 0 | 0 | 0 | 0 | 11 |
| 3,650 | 3,700 | 0 | 0 | 0 | 4 | 17 |
| 3,700 | 3,750 | 0 | 0 | 0 | 11 | 23 |
| 3,750 | 3,800 | 0 | 0 | 0 | 18 | 29 |
| 3,800 | 3,850 | 0 | 0 | 0 | 25 | 35 |
| 3,850 | 3,900 | 0 | 0 | 0 | 32 | 41 |
| 3,900 | 3,950 | 0 | 0 | 0 | 39 | 47 |
| 3,950 | 4,000 | 0 | 0 | 0 | 46 | 53 |
| 4,000 | 4,050 | 0 | 0 | 0 | 53 | 59 |
| 4,050 | 4,100 | 0 | 0 | 0 | 60 | 65 |
| 4,100 | 4,150 | 0 | 0 | 0 | 67 | 71 |
| 4,150 | 4,200 | 0 | 0 | 0 | 74 | 77 |
| 4,200 | 4,250 | 0 | 0 | 0 | 81 | 84 |
| 4,250 | 4,300 | 0 | 0 | 0 | 89 | 90 |
| 4,300 | 4,350 | 4 | 4 | 4 | 96 | 96 |
| 4,350 | 4,400 | 11 | 11 | 11 | 104 | 103 |
| 4,400 | 4,450 | 18 | 18 | 18 | 111 | 109 |
| 4,450 | 4,500 | 25 | 25 | 25 | 119 | 116 |
| 4,500 | 4,550 | 32 | 32 | 32 | 126 | 122 |

| At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Low income allowance | %Standard deduction |
|---|---|---|---|---|---|---|
| $4,550 | $4,600 | $39 | $39 | $39 | $134 | $128 |
| 4,600 | 4,650 | 46 | 46 | 46 | 141 | 135 |
| 4,650 | 4,700 | 53 | 53 | 53 | 149 | 141 |
| 4,700 | 4,750 | 60 | 60 | 60 | 157 | 148 |
| 4,750 | 4,800 | 67 | 67 | 67 | 165 | 154 |
| 4,800 | 4,850 | 74 | 74 | 74 | 173 | 161 |
| 4,850 | 4,900 | 81 | 81 | 81 | 181 | 168 |
| 4,900 | 4,950 | 89 | 88 | 88 | 189 | 175 |
| 4,950 | 5,000 | 96 | 95 | 95 | 197 | 182 |
| 5,000 | 5,050 | 104 | 102 | 102 | 205 | 188 |
| 5,050 | 5,100 | 111 | 109 | 109 | 213 | 195 |
| 5,100 | 5,150 | 119 | 116 | 116 | 221 | 202 |
| 5,150 | 5,200 | 126 | 123 | 123 | 229 | 209 |
| 5,200 | 5,250 | 134 | 130 | 130 | 238 | 216 |
| 5,250 | 5,300 | 141 | 137 | 137 | 246 | 222 |
| 5,300 | 5,350 | 149 | 144 | 144 | 255 | 229 |
| 5,350 | 5,400 | 157 | 152 | 151 | 263 | 237 |
| 5,400 | 5,450 | 165 | 160 | 159 | 272 | 244 |
| 5,450 | 5,500 | 173 | 168 | 166 | 280 | 251 |
| 5,500 | 5,550 | 181 | 176 | 174 | 289 | 258 |
| 5,550 | 5,600 | 189 | 184 | 181 | 297 | 266 |

| At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Low income allowance | %Standard deduction |
|---|---|---|---|---|---|---|
| $5,600 | $5,650 | $197 | $192 | $189 | $306 | $273 |
| 5,650 | 5,700 | 205 | 200 | 196 | 315 | 280 |
| 5,700 | 5,750 | 213 | 208 | 204 | 324 | 287 |
| 5,750 | 5,800 | 221 | 216 | 211 | 334 | 294 |
| 5,800 | 5,850 | 229 | 224 | 219 | 343 | 302 |
| 5,850 | 5,900 | 238 | 232 | 226 | 353 | 309 |
| 5,900 | 5,950 | 246 | 240 | 234 | 362 | 317 |
| 5,950 | 6,000 | 255 | 248 | 241 | 372 | 325 |
| 6,000 | 6,050 | 263 | 256 | 249 | 381 | 333 |
| 6,050 | 6,100 | 272 | 264 | 256 | 391 | 341 |
| 6,100 | 6,150 | 280 | 272 | 264 | 400 | 349 |
| 6,150 | 6,200 | 289 | 280 | 271 | 410 | 357 |
| 6,200 | 6,250 | 297 | 288 | 279 | 419 | 365 |
| 6,250 | 6,300 | 306 | 296 | 286 | 429 | 373 |
| 6,300 | 6,350 | 315 | 305 | 294 | 438 | 381 |
| 6,350 | 6,400 | 324 | 314 | 302 | 448 | 390 |
| 6,400 | 6,450 | 334 | 323 | 310 | 457 | 398 |
| 6,450 | 6,500 | 343 | 332 | 318 | 467 | 406 |

Continued on next page

*This column may also be used by certain widows or widowers who qualify for special tax rates.

## Table 4 —Returns claiming FOUR exemptions (and not itemizing deductions) (Continued)

| If line 17 (adjusted gross income) is— At least | But less than | And you are— Single, not head of household | Head of household | Married* filing joint return | Married filing separate return claiming— Low income allowance | %Standard deduction |
|---|---|---|---|---|---|---|
| | | Your tax is— | | | | |
| $6,500 | $6,550 | $353 | $341 | $326 | $476 | $414 |
| 6,550 | 6,600 | 362 | 350 | 334 | 486 | 422 |
| 6,600 | 6,650 | 372 | 359 | 342 | 495 | 430 |
| 6,650 | 6,700 | 381 | 368 | 350 | 505 | 438 |
| 6,700 | 6,750 | 391 | 377 | 358 | 514 | 448 |
| 6,750 | 6,800 | 400 | 386 | 366 | 524 | 457 |
| 6,800 | 6,850 | 410 | 395 | 374 | 533 | 467 |
| 6,850 | 6,900 | 419 | 404 | 382 | 543 | 476 |
| 6,900 | 6,950 | 429 | 413 | 390 | 552 | 486 |
| 6,950 | 7,000 | 438 | 422 | 398 | 562 | 495 |
| 7,000 | 7,050 | 448 | 431 | 406 | 571 | 505 |
| 7,050 | 7,100 | 457 | 440 | 414 | 581 | 514 |
| 7,100 | 7,150 | 467 | 449 | 422 | 590 | 524 |
| 7,150 | 7,200 | 476 | 458 | 430 | 600 | 533 |
| 7,200 | 7,250 | 486 | 467 | 438 | 609 | 543 |
| 7,250 | 7,300 | 495 | 476 | 446 | 619 | 552 |
| 7,300 | 7,350 | 505 | 485 | 454 | 628 | 562 |
| 7,350 | 7,400 | 514 | 494 | 463 | 638 | 571 |
| 7,400 | 7,450 | 524 | 503 | 471 | 647 | 581 |
| 7,450 | 7,500 | 533 | 512 | 480 | 657 | 590 |
| 7,500 | 7,550 | 543 | 521 | 488 | 666 | 600 |
| 7,550 | 7,600 | 552 | 530 | 497 | 676 | 609 |
| 7,600 | 7,650 | 562 | 539 | 505 | 685 | 619 |
| 7,650 | 7,700 | 571 | 548 | 514 | 696 | 628 |
| $7,700 | $7,750 | $581 | $557 | $522 | $707 | $638 |
| 7,750 | 7,800 | 590 | 566 | 531 | 718 | 647 |
| 7,800 | 7,850 | 600 | 575 | 539 | 729 | 657 |
| 7,850 | 7,900 | 609 | 584 | 548 | 740 | 666 |
| 7,900 | 7,950 | 619 | 593 | 556 | 751 | 676 |
| 7,950 | 8,000 | 628 | 602 | 565 | 762 | 685 |
| 8,000 | 8,050 | 638 | 611 | 573 | 773 | 696 |
| 8,050 | 8,100 | 647 | 620 | 582 | 784 | 707 |
| 8,100 | 8,150 | 657 | 629 | 590 | 795 | 718 |
| 8,150 | 8,200 | 666 | 638 | 599 | 806 | 729 |
| 8,200 | 8,250 | 676 | 647 | 607 | 817 | 740 |
| 8,250 | 8,300 | 685 | 656 | 616 | 828 | 751 |
| 8,300 | 8,350 | 695 | 665 | 625 | 839 | 762 |
| 8,350 | 8,400 | 706 | 674 | 634 | 850 | 773 |
| 8,400 | 8,450 | 716 | 684 | 644 | 861 | 784 |
| 8,450 | 8,500 | 727 | 693 | 653 | 872 | 795 |
| 8,500 | 8,550 | 737 | 703 | 663 | 883 | 806 |
| 8,550 | 8,600 | 748 | 712 | 672 | 894 | 817 |
| 8,600 | 8,650 | 758 | 722 | 682 | 905 | 828 |
| 8,650 | 8,700 | 768 | 731 | 691 | 916 | 839 |
| 8,700 | 8,750 | 777 | 739 | 699 | 927 | 850 |
| 8,750 | 8,800 | 786 | 747 | 707 | 938 | 861 |
| 8,800 | 8,850 | 795 | 755 | 715 | 949 | 872 |
| $8,850 | $8,900 | $804 | $763 | $723 | $960 | $883 |
| 8,900 | 8,950 | 813 | 771 | 731 | 971 | 894 |
| 8,950 | 9,000 | 822 | 779 | 739 | 982 | 905 |
| 9,000 | 9,050 | 831 | 788 | 748 | 993 | 916 |
| 9,050 | 9,100 | 840 | 796 | 756 | 1,004 | 927 |
| 9,100 | 9,150 | 849 | 804 | 764 | 1,015 | 938 |
| 9,150 | 9,200 | 858 | 812 | 772 | 1,026 | 949 |
| 9,200 | 9,250 | 867 | 820 | 780 | 1,037 | 960 |
| 9,250 | 9,300 | 876 | 828 | 788 | 1,048 | 971 |
| 9,300 | 9,350 | 885 | 836 | 796 | 1,059 | 982 |
| 9,350 | 9,400 | 893 | 844 | 804 | 1,070 | 993 |
| 9,400 | 9,450 | 902 | 852 | 812 | 1,081 | 1,004 |
| 9,450 | 9,500 | 911 | 860 | 820 | 1,092 | 1,015 |
| 9,500 | 9,550 | 920 | 868 | 828 | 1,103 | 1,026 |
| 9,550 | 9,600 | 929 | 876 | 836 | 1,114 | 1,037 |
| 9,600 | 9,650 | 938 | 884 | 844 | 1,125 | 1,048 |
| 9,650 | 9,700 | 947 | 893 | 853 | 1,136 | 1,059 |
| 9,700 | 9,750 | 956 | 901 | 861 | 1,149 | 1,070 |
| 9,750 | 9,800 | 965 | 909 | 869 | 1,161 | 1,081 |
| 9,800 | 9,850 | 974 | 917 | 877 | 1,174 | 1,092 |
| 9,850 | 9,900 | 983 | 925 | 885 | 1,186 | 1,103 |
| 9,900 | 9,950 | 992 | 933 | 893 | 1,199 | 1,114 |
| 9,950 | 10,000 | 1,001 | 941 | 901 | 1,211 | 1,125 |

## Table 5 —Returns claiming FIVE exemptions (and not itemizing deductions)

| At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Low income allowance | %Standard deduction |
|---|---|---|---|---|---|---|
| $0 | $4,400 | $0 | $0 | $0 | $0 | $0 |
| 4,400 | 4,450 | 0 | 0 | 0 | 4 | 2 |
| 4,450 | 4,500 | 0 | 0 | 0 | 11 | 8 |
| 4,500 | 4,550 | 0 | 0 | 0 | 18 | 13 |
| 4,550 | 4,600 | 0 | 0 | 0 | 25 | 19 |
| 4,600 | 4,650 | 0 | 0 | 0 | 32 | 25 |
| 4,650 | 4,700 | 0 | 0 | 0 | 39 | 31 |
| 4,700 | 4,750 | 0 | 0 | 0 | 46 | 37 |
| 4,750 | 4,800 | 0 | 0 | 0 | 53 | 43 |
| 4,800 | 4,850 | 0 | 0 | 0 | 60 | 49 |
| 4,850 | 4,900 | 0 | 0 | 0 | 67 | 55 |
| 4,900 | 4,950 | 0 | 0 | 0 | 74 | 61 |
| 4,950 | 5,000 | 0 | 0 | 0 | 81 | 67 |
| 5,000 | 5,050 | 0 | 0 | 0 | 89 | 73 |
| 5,050 | 5,100 | 4 | 4 | 4 | 96 | 80 |
| 5,100 | 5,150 | 11 | 11 | 11 | 104 | 86 |
| 5,150 | 5,200 | 18 | 18 | 18 | 111 | 92 |
| 5,200 | 5,250 | 25 | 25 | 25 | 119 | 99 |
| 5,250 | 5,300 | 32 | 32 | 32 | 126 | 105 |
| 5,300 | 5,350 | 39 | 39 | 39 | 134 | 111 |
| 5,350 | 5,400 | 46 | 46 | 46 | 141 | 118 |
| 5,400 | 5,450 | 53 | 53 | 53 | 149 | 124 |
| 5,450 | 5,500 | 60 | 60 | 60 | 157 | 131 |
| 5,500 | 5,550 | 67 | 67 | 67 | 165 | 137 |
| 5,550 | 5,600 | 74 | 74 | 74 | 173 | 143 |
| 5,600 | 5,650 | 81 | 81 | 81 | 181 | 150 |
| 5,650 | 5,700 | 89 | 88 | 88 | 189 | 157 |
| 5,700 | 5,750 | 96 | 95 | 95 | 197 | 164 |
| 5,750 | 5,800 | 104 | 102 | 102 | 205 | 170 |
| 5,800 | 5,850 | 111 | 109 | 109 | 213 | 177 |
| 5,850 | 5,900 | 119 | 116 | 116 | 221 | 184 |
| 5,900 | 5,950 | 126 | 123 | 123 | 229 | 191 |
| 5,950 | 6,000 | 134 | 130 | 130 | 238 | 198 |
| 6,000 | 6,050 | 141 | 137 | 137 | 246 | 204 |
| 6,050 | 6,100 | 149 | 144 | 144 | 255 | 211 |
| 6,100 | 6,150 | 157 | 152 | 151 | 263 | 218 |
| 6,150 | 6,200 | 165 | 160 | 159 | 272 | 225 |
| 6,200 | 6,250 | 173 | 168 | 166 | 280 | 232 |
| 6,250 | 6,300 | 181 | 176 | 174 | 289 | 229 |
| 6,300 | 6,350 | 189 | 184 | 181 | 297 | 246 |
| 6,350 | 6,400 | 197 | 192 | 189 | 306 | 254 |
| 6,400 | 6,450 | 205 | 200 | 196 | 315 | 261 |
| 6,450 | 6,500 | 213 | 208 | 204 | 324 | 268 |
| 6,500 | 6,550 | 221 | 216 | 211 | 334 | 275 |
| 6,550 | 6,600 | 229 | 224 | 219 | 343 | 283 |
| 6,600 | 6,650 | 238 | 232 | 226 | 353 | 290 |
| 6,650 | 6,700 | 246 | 240 | 234 | 362 | 297 |
| 6,700 | 6,750 | 255 | 248 | 241 | 372 | 306 |
| 6,750 | 6,800 | 263 | 256 | 249 | 381 | 315 |
| 6,800 | 6,850 | 272 | 264 | 256 | 391 | 324 |
| 6,850 | 6,900 | 280 | 272 | 264 | 400 | 334 |
| 6,900 | 6,950 | 289 | 280 | 271 | 410 | 343 |
| 6,950 | 7,000 | 297 | 288 | 279 | 419 | 353 |
| 7,000 | 7,050 | 306 | 296 | 286 | 429 | 362 |
| 7,050 | 7,100 | 315 | 305 | 294 | 438 | 372 |
| 7,100 | 7,150 | 324 | 314 | 302 | 448 | 381 |
| 7,150 | 7,200 | 334 | 323 | 311 | 457 | 391 |
| 7,200 | 7,250 | 343 | 332 | 318 | 467 | 400 |
| 7,250 | 7,300 | 353 | 341 | 326 | 476 | 410 |
| 7,300 | 7,350 | 362 | 350 | 334 | 486 | 422 |
| 7,350 | 7,400 | 372 | 359 | 342 | 495 | 429 |
| 7,400 | 7,450 | 381 | 368 | 350 | 505 | 438 |
| 7,450 | 7,500 | 391 | 377 | 358 | 514 | 448 |
| 7,500 | 7,550 | 400 | 386 | 366 | 524 | 457 |
| 7,550 | 7,600 | 410 | 395 | 374 | 533 | 467 |
| 7,600 | 7,650 | 419 | 404 | 382 | 543 | 476 |
| 7,650 | 7,700 | 429 | 413 | 390 | 552 | 486 |
| 7,700 | 7,750 | 438 | 422 | 398 | 562 | 495 |
| 7,750 | 7,800 | 448 | 431 | 406 | 571 | 505 |
| 7,800 | 7,850 | 457 | 440 | 414 | 581 | 514 |
| 7,850 | 7,900 | 467 | 449 | 422 | 590 | 524 |
| 7,900 | 7,950 | 476 | 458 | 430 | 600 | 533 |
| 7,950 | 8,000 | 486 | 467 | 438 | 609 | 543 |
| 8,000 | 8,050 | 495 | 476 | 446 | 619 | 552 |
| 8,050 | 8,100 | 505 | 485 | 454 | 628 | 562 |
| 8,100 | 8,150 | 514 | 494 | 463 | 638 | 571 |
| 8,150 | 8,200 | 524 | 503 | 471 | 647 | 581 |
| 8,200 | 8,250 | 533 | 512 | 480 | 657 | 590 |
| 8,250 | 8,300 | 543 | 521 | 488 | 666 | 600 |
| 8,300 | 8,350 | 552 | 530 | 497 | 676 | 609 |
| 8,350 | 8,400 | 562 | 539 | 505 | 685 | 619 |
| 8,400 | 8,450 | 571 | 548 | 514 | 696 | 628 |
| 8,450 | 8,500 | 581 | 557 | 522 | 707 | 638 |
| 8,500 | 8,550 | 590 | 566 | 531 | 718 | 647 |
| 8,550 | 8,600 | 600 | 575 | 539 | 729 | 657 |
| 8,600 | 8,650 | 609 | 584 | 548 | 740 | 666 |
| 8,650 | 8,700 | 619 | 592 | 556 | 751 | 676 |
| 8,700 | 8,750 | 627 | 600 | 563 | 762 | 685 |
| 8,750 | 8,800 | 635 | 608 | 570 | 773 | 696 |
| 8,800 | 8,850 | 643 | 615 | 578 | 784 | 707 |
| 8,850 | 8,900 | 651 | 623 | 585 | 795 | 718 |
| 8,900 | 8,950 | 659 | 631 | 592 | 806 | 729 |
| 8,950 | 9,000 | 667 | 638 | 599 | 817 | 740 |
| 9,000 | 9,050 | 675 | 646 | 607 | 828 | 751 |
| 9,050 | 9,100 | 683 | 653 | 614 | 839 | 762 |
| 9,100 | 9,150 | 691 | 661 | 621 | 850 | 773 |
| 9,150 | 9,200 | 700 | 669 | 629 | 861 | 784 |
| 9,200 | 9,250 | 709 | 677 | 637 | 872 | 795 |
| 9,250 | 9,300 | 718 | 685 | 645 | 883 | 806 |
| 9,300 | 9,350 | 727 | 693 | 653 | 894 | 817 |
| 9,350 | 9,400 | 736 | 702 | 662 | 905 | 828 |
| 9,400 | 9,450 | 745 | 710 | 670 | 916 | 839 |
| 9,450 | 9,500 | 754 | 718 | 678 | 927 | 850 |
| 9,500 | 9,550 | 763 | 726 | 686 | 938 | 861 |
| 9,550 | 9,600 | 772 | 734 | 694 | 949 | 872 |
| 9,600 | 9,650 | 781 | 742 | 702 | 960 | 883 |
| 9,650 | 9,700 | 789 | 750 | 710 | 971 | 894 |
| 9,700 | 9,750 | 798 | 758 | 718 | 982 | 905 |
| 9,750 | 9,800 | 807 | 766 | 726 | 993 | 916 |
| 9,800 | 9,850 | 816 | 774 | 734 | 1,004 | 927 |
| 9,850 | 9,900 | 825 | 782 | 742 | 1,015 | 938 |
| 9,900 | 9,950 | 834 | 790 | 750 | 1,026 | 949 |
| 9,950 | 10,000 | 843 | 798 | 758 | 1,037 | 960 |

## Table 6 —Returns claiming SIX exemptions (and not itemizing deductions)

| At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Low income allowance | %Standard deduction |
|---|---|---|---|---|---|---|
| | | Your tax is— | | | | |
| $0 | $5,150 | $0 | $0 | $0 | $0 | $0 |
| 5,150 | 5,200 | 0 | 0 | 0 | 4 | 0 |
| 5,200 | 5,250 | 0 | 0 | 0 | 11 | 0 |
| 5,250 | 5,300 | 0 | 0 | 0 | 18 | 0 |
| $5,300 | $5,350 | $0 | $0 | $0 | $25 | $4 |
| 5,350 | 5,400 | 0 | 0 | 0 | 32 | 10 |
| 5,400 | 5,450 | 0 | 0 | 0 | 39 | 16 |
| 5,450 | 5,500 | 0 | 0 | 0 | 46 | 22 |
| $5,500 | $5,550 | $0 | $0 | $0 | $53 | $27 |

Continued on next page

*This column may also be used by certain widows or widowers who qualify for special tax rates.



## Table 6 —Returns claiming SIX exemptions (and not itemizing deductions) (Continued)

| At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Low income allowance | %Standard deduction |
|---|---|---|---|---|---|---|
| | | Your tax is— | | | | |
| $5,550 | $5,600 | $0 | $0 | $0 | $60 | $33 |
| 5,600 | 5,650 | 0 | 0 | 0 | 67 | 39 |
| 5,650 | 5,700 | 0 | 0 | 0 | 74 | 45 |
| 5,700 | 5,750 | 0 | 0 | 0 | 81 | 51 |
| 5,750 | 5,800 | 0 | 0 | 0 | 89 | 57 |
| 5,800 | 5,850 | 4 | 4 | 4 | 96 | 63 |
| 5,850 | 5,900 | 11 | 11 | 11 | 104 | 69 |
| 5,900 | 5,950 | 18 | 18 | 18 | 111 | 75 |
| 5,950 | 6,000 | 25 | 25 | 25 | 119 | 82 |
| 6,000 | 6,050 | 32 | 32 | 32 | 126 | 88 |
| 6,050 | 6,100 | 39 | 39 | 39 | 134 | 95 |
| 6,100 | 6,150 | 46 | 46 | 46 | 141 | 101 |
| 6,150 | 6,200 | 53 | 53 | 53 | 149 | 107 |
| 6,200 | 6,250 | 60 | 60 | 60 | 157 | 114 |
| 6,250 | 6,300 | 67 | 67 | 67 | 165 | 120 |
| 6,300 | 6,350 | 74 | 74 | 74 | 173 | 126 |
| 6,350 | 6,400 | 81 | 81 | 81 | 181 | 133 |
| 6,400 | 6,450 | 89 | 88 | 88 | 189 | 139 |
| 6,450 | 6,500 | 96 | 95 | 95 | 197 | 146 |
| 6,500 | 6,550 | 104 | 102 | 102 | 205 | 152 |
| 6,550 | 6,600 | 111 | 109 | 109 | 213 | 159 |
| 6,600 | 6,650 | 119 | 116 | 116 | 221 | 166 |
| 6,650 | 6,700 | 126 | 123 | 123 | 229 | 173 |
| 6,700 | 6,750 | 134 | 130 | 130 | 238 | 181 |
| 6,750 | 6,800 | 141 | 137 | 137 | 246 | 189 |
| 6,800 | 6,850 | 149 | 144 | 144 | 255 | 197 |
| 6,850 | 6,900 | 157 | 152 | 151 | 263 | 205 |
| 6,900 | 6,950 | 165 | 160 | 159 | 272 | 213 |
| 6,950 | 7,000 | 173 | 168 | 166 | 280 | 221 |
| 7,000 | 7,050 | 181 | 176 | 174 | 289 | 229 |
| $7,050 | $7,100 | $189 | $184 | $181 | $297 | $238 |
| 7,100 | 7,150 | 197 | 192 | 189 | 306 | 246 |
| 7,150 | 7,200 | 205 | 200 | 196 | 315 | 255 |
| 7,200 | 7,250 | 213 | 208 | 204 | 324 | 263 |
| 7,250 | 7,300 | 221 | 216 | 211 | 334 | 272 |
| 7,300 | 7,350 | 229 | 224 | 219 | 343 | 280 |
| 7,350 | 7,400 | 238 | 232 | 226 | 353 | 289 |
| 7,400 | 7,450 | 246 | 240 | 234 | 362 | 297 |
| 7,450 | 7,500 | 255 | 248 | 241 | 372 | 306 |
| 7,500 | 7,550 | 263 | 256 | 249 | 381 | 315 |
| 7,550 | 7,600 | 272 | 264 | 256 | 391 | 324 |
| 7,600 | 7,650 | 280 | 272 | 264 | 400 | 334 |
| 7,650 | 7,700 | 289 | 280 | 271 | 410 | 343 |
| 7,700 | 7,750 | 297 | 288 | 279 | 419 | 353 |
| 7,750 | 7,800 | 306 | 296 | 286 | 429 | 362 |
| 7,800 | 7,850 | 315 | 305 | 294 | 438 | 372 |
| 7,850 | 7,900 | 324 | 314 | 302 | 448 | 381 |
| 7,900 | 7,950 | 334 | 323 | 310 | 457 | 391 |
| 7,950 | 8,000 | 343 | 332 | 318 | 467 | 400 |
| 8,000 | 8,050 | 353 | 341 | 326 | 476 | 410 |
| 8,050 | 8,100 | 362 | 350 | 334 | 486 | 419 |
| 8,100 | 8,150 | 372 | 359 | 342 | 495 | 429 |
| 8,150 | 8,200 | 381 | 368 | 350 | 505 | 438 |
| 8,200 | 8,250 | 391 | 377 | 358 | 514 | 448 |
| 8,250 | 8,300 | 400 | 386 | 366 | 524 | 457 |
| 8,300 | 8,350 | 410 | 395 | 374 | 533 | 467 |
| 8,350 | 8,400 | 419 | 404 | 382 | 543 | 476 |
| 8,400 | 8,450 | 429 | 413 | 390 | 552 | 486 |
| 8,450 | 8,500 | 438 | 422 | 398 | 562 | 495 |
| 8,500 | 8,550 | 448 | 431 | 406 | 571 | 505 |
| $8,550 | $8,600 | $457 | $440 | $414 | $581 | $514 |
| 8,600 | 8,650 | 467 | 449 | 422 | 590 | 524 |
| 8,650 | 8,700 | 476 | 457 | 430 | 600 | 533 |
| 8,700 | 8,750 | 484 | 465 | 437 | 609 | 543 |
| 8,750 | 8,800 | 492 | 473 | 443 | 619 | 552 |
| 8,800 | 8,850 | 500 | 480 | 450 | 628 | 562 |
| 8,850 | 8,900 | 508 | 488 | 457 | 638 | 571 |
| 8,900 | 8,950 | 518 | 496 | 465 | 647 | 581 |
| 8,950 | 9,000 | 524 | 503 | 472 | 657 | 590 |
| 9,000 | 9,050 | 533 | 511 | 479 | 666 | 600 |
| 9,050 | 9,100 | 541 | 518 | 486 | 676 | 609 |
| 9,100 | 9,150 | 549 | 526 | 494 | 685 | 619 |
| 9,150 | 9,200 | 557 | 534 | 501 | 696 | 628 |
| 9,200 | 9,250 | 565 | 541 | 508 | 707 | 638 |
| 9,250 | 9,300 | 573 | 549 | 515 | 718 | 647 |
| 9,300 | 9,350 | 581 | 557 | 522 | 729 | 657 |
| 9,350 | 9,400 | 589 | 564 | 530 | 740 | 666 |
| 9,400 | 9,450 | 597 | 572 | 537 | 751 | 676 |
| 9,450 | 9,500 | 605 | 580 | 544 | 762 | 685 |
| 9,500 | 9,550 | 613 | 587 | 551 | 773 | 696 |
| 9,550 | 9,600 | 621 | 595 | 559 | 784 | 707 |
| 9,600 | 9,650 | 629 | 603 | 566 | 795 | 718 |
| 9,650 | 9,700 | 638 | 610 | 573 | 806 | 729 |
| 9,700 | 9,750 | 646 | 618 | 580 | 817 | 740 |
| 9,750 | 9,800 | 654 | 626 | 587 | 828 | 751 |
| 9,800 | 9,850 | 662 | 633 | 595 | 839 | 762 |
| 9,850 | 9,900 | 670 | 641 | 602 | 850 | 773 |
| 9,900 | 9,950 | 678 | 649 | 609 | 861 | 784 |
| 9,950 | 10,000 | 686 | 656 | 616 | 872 | 795 |

## Table 7 —Returns claiming SEVEN exemptions (and not itemizing deductions)

| At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Low income allowance | %Standard deduction |
|---|---|---|---|---|---|---|
| $0 | $5,900 | $0 | $0 | $0 | $0 | $0 |
| 5,900 | 5,950 | 0 | 0 | 0 | 4 | 0 |
| 5,950 | 6,000 | 0 | 0 | 0 | 11 | 0 |
| 6,000 | 6,050 | 0 | 0 | 0 | 18 | 0 |
| 6,050 | 6,100 | 0 | 0 | 0 | 25 | 0 |
| 6,100 | 6,150 | 0 | 0 | 0 | 32 | 0 |
| 6,150 | 6,200 | 0 | 0 | 0 | 39 | 0 |
| 6,200 | 6,250 | 0 | 0 | 0 | 46 | 6 |
| 6,250 | 6,300 | 0 | 0 | 0 | 53 | 12 |
| 6,300 | 6,350 | 0 | 0 | 0 | 60 | 18 |
| 6,350 | 6,400 | 0 | 0 | 0 | 67 | 24 |
| 6,400 | 6,450 | 0 | 0 | 0 | 74 | 30 |
| 6,450 | 6,500 | 0 | 0 | 0 | 81 | 36 |
| 6,500 | 6,550 | 0 | 0 | 0 | 89 | 41 |
| 6,550 | 6,600 | 4 | 4 | 4 | 96 | 47 |
| 6,600 | 6,650 | 11 | 11 | 11 | 104 | 53 |
| 6,650 | 6,700 | 18 | 18 | 18 | 111 | 60 |
| 6,700 | 6,750 | 25 | 25 | 25 | 119 | 67 |
| 6,750 | 6,800 | 32 | 32 | 32 | 126 | 74 |
| 6,800 | 6,850 | 39 | 39 | 39 | 134 | 81 |
| 6,850 | 6,900 | 46 | 46 | 46 | 141 | 89 |
| 6,900 | 6,950 | 53 | 53 | 53 | 149 | 96 |
| 6,950 | 7,000 | 60 | 60 | 60 | 157 | 104 |
| 7,000 | 7,050 | 67 | 67 | 67 | 165 | 111 |
| 7,050 | 7,100 | 74 | 74 | 74 | 173 | 119 |
| 7,100 | 7,150 | 81 | 81 | 81 | 181 | 126 |
| 7,150 | 7,200 | 89 | 88 | 88 | 189 | 134 |
| 7,200 | 7,250 | 96 | 95 | 95 | 197 | 141 |
| $7,250 | $7,300 | $104 | $102 | $102 | $205 | $149 |
| 7,300 | 7,350 | 111 | 109 | 109 | 213 | 157 |
| 7,350 | 7,400 | 119 | 116 | 116 | 221 | 165 |
| 7,400 | 7,450 | 126 | 123 | 123 | 229 | 173 |
| 7,450 | 7,500 | 134 | 130 | 130 | 238 | 181 |
| 7,500 | 7,550 | 141 | 137 | 137 | 246 | 189 |
| 7,550 | 7,600 | 149 | 144 | 144 | 255 | 197 |
| 7,600 | 7,650 | 157 | 152 | 151 | 263 | 205 |
| 7,650 | 7,700 | 165 | 160 | 159 | 272 | 213 |
| 7,700 | 7,750 | 173 | 168 | 166 | 280 | 221 |
| 7,750 | 7,800 | 181 | 176 | 174 | 289 | 229 |
| 7,800 | 7,850 | 189 | 184 | 181 | 297 | 238 |
| 7,850 | 7,900 | 197 | 192 | 189 | 306 | 246 |
| 7,900 | 7,950 | 205 | 200 | 196 | 315 | 255 |
| 7,950 | 8,000 | 213 | 208 | 204 | 324 | 263 |
| 8,000 | 8,050 | 221 | 216 | 211 | 334 | 272 |
| 8,050 | 8,100 | 229 | 224 | 219 | 343 | 280 |
| 8,100 | 8,150 | 238 | 232 | 226 | 353 | 289 |
| 8,150 | 8,200 | 246 | 240 | 234 | 362 | 297 |
| 8,200 | 8,250 | 255 | 248 | 241 | 372 | 306 |
| 8,250 | 8,300 | 263 | 256 | 249 | 381 | 315 |
| 8,300 | 8,350 | 272 | 264 | 256 | 391 | 324 |
| 8,350 | 8,400 | 280 | 272 | 264 | 400 | 334 |
| 8,400 | 8,450 | 289 | 280 | 271 | 410 | 343 |
| 8,450 | 8,500 | 297 | 288 | 279 | 419 | 353 |
| 8,500 | 8,550 | 306 | 296 | 286 | 429 | 362 |
| 8,550 | 8,600 | 315 | 305 | 294 | 438 | 372 |
| 8,600 | 8,650 | 324 | 314 | 302 | 448 | 381 |
| $8,650 | $8,700 | $334 | $322 | $310 | $457 | $391 |
| 8,700 | 8,750 | 342 | 330 | 317 | 467 | 400 |
| 8,750 | 8,800 | 350 | 338 | 323 | 476 | 410 |
| 8,800 | 8,850 | 358 | 345 | 330 | 486 | 419 |
| 8,850 | 8,900 | 366 | 353 | 337 | 495 | 429 |
| 8,900 | 8,950 | 374 | 361 | 344 | 505 | 438 |
| 8,950 | 9,000 | 382 | 368 | 351 | 514 | 448 |
| 9,000 | 9,050 | 390 | 376 | 357 | 524 | 457 |
| 9,050 | 9,100 | 398 | 383 | 364 | 533 | 467 |
| 9,100 | 9,150 | 406 | 391 | 371 | 543 | 476 |
| 9,150 | 9,200 | 414 | 399 | 378 | 552 | 486 |
| 9,200 | 9,250 | 422 | 406 | 385 | 562 | 495 |
| 9,250 | 9,300 | 430 | 414 | 391 | 571 | 505 |
| 9,300 | 9,350 | 438 | 422 | 398 | 581 | 514 |
| 9,350 | 9,400 | 447 | 429 | 405 | 590 | 524 |
| 9,400 | 9,450 | 455 | 437 | 412 | 600 | 533 |
| 9,450 | 9,500 | 463 | 445 | 419 | 609 | 543 |
| 9,500 | 9,550 | 471 | 452 | 425 | 619 | 552 |
| 9,550 | 9,600 | 479 | 460 | 432 | 628 | 562 |
| 9,600 | 9,650 | 487 | 468 | 439 | 638 | 571 |
| 9,650 | 9,700 | 495 | 475 | 446 | 647 | 581 |
| 9,700 | 9,750 | 503 | 483 | 453 | 657 | 590 |
| 9,750 | 9,800 | 511 | 491 | 460 | 666 | 600 |
| 9,800 | 9,850 | 519 | 498 | 467 | 676 | 609 |
| 9,850 | 9,900 | 527 | 506 | 474 | 685 | 619 |
| 9,900 | 9,950 | 535 | 514 | 482 | 696 | 628 |
| 9,950 | 10,000 | 543 | 521 | 489 | 707 | 638 |

## Table 8 —Returns claiming EIGHT exemptions (and not itemizing deductions)

| At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Low income allowance | %Standard deduction |
|---|---|---|---|---|---|---|
| $0 | $6,650 | $0 | $0 | $0 | $0 | $0 |
| 6,650 | 6,700 | 0 | 0 | 0 | 4 | 0 |
| 6,700 | 6,750 | 0 | 0 | 0 | 11 | 0 |
| 6,750 | 6,800 | 0 | 0 | 0 | 18 | 0 |
| 6,800 | 6,850 | 0 | 0 | 0 | 25 | 0 |
| 6,850 | 6,900 | 0 | 0 | 0 | 32 | 0 |
| 6,900 | 6,950 | 0 | 0 | 0 | 39 | 0 |
| 6,950 | 7,000 | 0 | 0 | 0 | 46 | 0 |
| $7,000 | $7,050 | $0 | $0 | $0 | $53 | $4 |
| 7,050 | 7,100 | 0 | 0 | 0 | 60 | 11 |
| 7,100 | 7,150 | 0 | 0 | 0 | 67 | 18 |
| 7,150 | 7,200 | 0 | 0 | 0 | 74 | 25 |
| 7,200 | 7,250 | 0 | 0 | 0 | 81 | 32 |
| 7,250 | 7,300 | 0 | 0 | 0 | 89 | 39 |
| 7,300 | 7,350 | 4 | 4 | 4 | 96 | 46 |
| 7,350 | 7,400 | 11 | 11 | 11 | 104 | 53 |
| $7,400 | $7,450 | $18 | $18 | $18 | $111 | $60 |
| 7,450 | 7,500 | 25 | 25 | 25 | 119 | 67 |
| 7,500 | 7,550 | 32 | 32 | 32 | 126 | 74 |
| 7,550 | 7,600 | 39 | 39 | 39 | 134 | 81 |
| 7,600 | 7,650 | 46 | 46 | 46 | 141 | 89 |

Continued on next page

*This column may also be used by certain widows or widowers who qualify for special tax rates.

## Table 8 —Returns claiming EIGHT exemptions (and not itemizing deductions) (Continued)

| If line 17 (adjusted gross income) is— At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Married filing separate return claiming— Low income allowance | %Standard deduction | If line 17 (adjusted gross income) is— At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Married filing separate return claiming— Low income allowance | %Standard deduction | If line 17 (adjusted gross income) is— At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Married filing separate return claiming— Low income allowance | %Standard deduction |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Your tax is— | | | | | | | Your tax is— | | | | | | | Your tax is— | | | | |
| $7,650 | $7,700 | $53 | $53 | $53 | $149 | $96 | $8,450 | $8,500 | $173 | $168 | $166 | $280 | $221 | $9,250 | $9,300 | $290 | $281 | $273 | $429 | $362 |
| 7,700 | 7,750 | 60 | 60 | 60 | 157 | 104 | 8,500 | 8,550 | 181 | 176 | 174 | 289 | 229 | 9,300 | 9,350 | 297 | 288 | 279 | 438 | 372 |
| 7,750 | 7,800 | 67 | 67 | 67 | 165 | 111 | 8,550 | 8,600 | 189 | 184 | 181 | 297 | 238 | 9,350 | 9,400 | 305 | 295 | 285 | 448 | 381 |
| 7,800 | 7,850 | 74 | 74 | 74 | 173 | 119 | 8,600 | 8,650 | 197 | 192 | 189 | 306 | 246 | 9,400 | 9,450 | 312 | 302 | 292 | 457 | 391 |
| 7,850 | 7,900 | 81 | 81 | 81 | 181 | 126 | 8,650 | 8,700 | 205 | 200 | 196 | 315 | 255 | 9,450 | 9,500 | 320 | 310 | 299 | 467 | 400 |
| 7,900 | 7,950 | 89 | 88 | 88 | 189 | 134 | 8,700 | 8,750 | 212 | 207 | 202 | 324 | 263 | 9,500 | 9,550 | 328 | 317 | 305 | 476 | 410 |
| 7,950 | 8,000 | 96 | 95 | 95 | 197 | 141 | 8,750 | 8,800 | 218 | 213 | 209 | 334 | 272 | 9,550 | 9,600 | 336 | 325 | 312 | 486 | 419 |
| 8,000 | 8,050 | 104 | 102 | 102 | 205 | 149 | 8,800 | 8,850 | 225 | 220 | 215 | 343 | 280 | 9,600 | 9,650 | 344 | 333 | 319 | 495 | 429 |
| 8,050 | 8,100 | 111 | 109 | 109 | 213 | 157 | 8,850 | 8,900 | 232 | 227 | 222 | 353 | 289 | 9,650 | 9,700 | 353 | 340 | 326 | 505 | 438 |
| 8,100 | 8,150 | 119 | 116 | 116 | 221 | 165 | 8,900 | 8,950 | 240 | 234 | 228 | 362 | 297 | 9,700 | 9,750 | 361 | 348 | 333 | 514 | 448 |
| 8,150 | 8,200 | 126 | 123 | 123 | 229 | 173 | 8,950 | 9,000 | 247 | 241 | 234 | 372 | 306 | 9,750 | 9,800 | 369 | 356 | 339 | 524 | 457 |
| 8,200 | 8,250 | 134 | 130 | 130 | 238 | 181 | 9,000 | 9,050 | 254 | 247 | 241 | 381 | 315 | 9,800 | 9,850 | 377 | 363 | 346 | 533 | 467 |
| 8,250 | 8,300 | 141 | 137 | 137 | 246 | 189 | 9,050 | 9,100 | 261 | 254 | 247 | 391 | 324 | 9,850 | 9,900 | 385 | 371 | 353 | 543 | 476 |
| 8,300 | 8,350 | 149 | 144 | 144 | 255 | 197 | 9,100 | 9,150 | 269 | 261 | 253 | 400 | 334 | 9,900 | 9,950 | 393 | 379 | 360 | 552 | 486 |
| 8,350 | 8,400 | 157 | 152 | 151 | 263 | 205 | 9,150 | 9,200 | 276 | 268 | 260 | 410 | 343 | 9,950 | 10,000 | 401 | 386 | 367 | 562 | 495 |
| 8,400 | 8,450 | 165 | 160 | 159 | 272 | 213 | 9,200 | 9,250 | 283 | 275 | 266 | 419 | 353 | | | | | | | |

## Table 9 —Returns claiming NINE exemptions (and not itemizing deductions)

| | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| $0 | $7,400 | $0 | $0 | $0 | $0 | $0 | $8,250 | $8,300 | $32 | $32 | $32 | $126 | $74 | $9,150 | $9,200 | $153 | $148 | $147 | $272 | $213 |
| 7,400 | 7,450 | 0 | 0 | 0 | 4 | 0 | 8,300 | 8,350 | 39 | 39 | 39 | 134 | 81 | 9,200 | 9,250 | 160 | 155 | 154 | 280 | 221 |
| 7,450 | 7,500 | 0 | 0 | 0 | 11 | 0 | 8,350 | 8,400 | 46 | 46 | 46 | 141 | 89 | 9,250 | 9,300 | 166 | 161 | 160 | 289 | 229 |
| 7,500 | 7,550 | 0 | 0 | 0 | 18 | 0 | 8,400 | 8,450 | 53 | 53 | 53 | 149 | 96 | 9,300 | 9,350 | 173 | 168 | 166 | 297 | 238 |
| 7,550 | 7,600 | 0 | 0 | 0 | 25 | 0 | 8,450 | 8,500 | 60 | 60 | 60 | 157 | 104 | 9,350 | 9,400 | 180 | 175 | 173 | 306 | 246 |
| 7,600 | 7,650 | 0 | 0 | 0 | 32 | 0 | 8,500 | 8,550 | 67 | 67 | 67 | 165 | 111 | 9,400 | 9,450 | 187 | 182 | 179 | 315 | 255 |
| 7,650 | 7,700 | 0 | 0 | 0 | 39 | 0 | 8,550 | 8,600 | 74 | 74 | 74 | 173 | 119 | 9,450 | 9,500 | 194 | 189 | 186 | 324 | 263 |
| 7,700 | 7,750 | 0 | 0 | 0 | 46 | 0 | 8,600 | 8,650 | 81 | 81 | 81 | 181 | 126 | 9,500 | 9,550 | 200 | 195 | 192 | 334 | 272 |
| 7,750 | 7,800 | 0 | 0 | 0 | 53 | 4 | 8,650 | 8,700 | 89 | 87 | 87 | 189 | 134 | 9,550 | 9,600 | 207 | 202 | 198 | 343 | 280 |
| 7,800 | 7,850 | 0 | 0 | 0 | 60 | 11 | 8,700 | 8,750 | 95 | 93 | 93 | 197 | 141 | 9,600 | 9,650 | 214 | 209 | 205 | 353 | 289 |
| 7,850 | 7,900 | 0 | 0 | 0 | 67 | 18 | 8,750 | 8,800 | 101 | 99 | 99 | 205 | 149 | 9,650 | 9,700 | 221 | 216 | 211 | 362 | 297 |
| 7,900 | 7,950 | 0 | 0 | 0 | 74 | 25 | 8,800 | 8,850 | 108 | 105 | 105 | 213 | 157 | 9,700 | 9,750 | 228 | 223 | 217 | 372 | 306 |
| 7,950 | 8,000 | 0 | 0 | 0 | 81 | 32 | 8,850 | 8,900 | 114 | 111 | 111 | 221 | 165 | 9,750 | 9,800 | 235 | 229 | 224 | 381 | 315 |
| 8,000 | 8,050 | 0 | 0 | 0 | 89 | 39 | 8,900 | 8,950 | 120 | 117 | 117 | 229 | 173 | 9,800 | 9,850 | 242 | 236 | 230 | 391 | 324 |
| 8,050 | 8,100 | 4 | 4 | 4 | 96 | 46 | 8,950 | 9,000 | 127 | 123 | 123 | 238 | 181 | 9,850 | 9,900 | 249 | 243 | 237 | 400 | 334 |
| 8,100 | 8,150 | 11 | 11 | 11 | 104 | 53 | 9,000 | 9,050 | 133 | 129 | 129 | 246 | 189 | 9,900 | 9,950 | 257 | 250 | 243 | 410 | 343 |
| 8,150 | 8,200 | 18 | 18 | 18 | 111 | 60 | 9,050 | 9,100 | 140 | 135 | 135 | 255 | 197 | 9,950 | 10,000 | 264 | 257 | 249 | 419 | 353 |
| 8,200 | 8,250 | 25 | 25 | 25 | 119 | 67 | 9,100 | 9,150 | 146 | 141 | 141 | 263 | 205 | | | | | | | |

## Table 10 —Returns claiming TEN exemptions (and not itemizing deductions)

| | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| $0 | $8,150 | $0 | $0 | $0 | $0 | $0 | $8,750 | $8,800 | $0 | $0 | $0 | $89 | $39 | $9,400 | $9,450 | $72 | $72 | $72 | $189 | $134 |
| 8,150 | 8,200 | 0 | 0 | 0 | 4 | 0 | 8,800 | 8,850 | 0 | 0 | 0 | 96 | 46 | 9,450 | 9,500 | 78 | 78 | 78 | 197 | 141 |
| 8,200 | 8,250 | 0 | 0 | 0 | 11 | 0 | 8,850 | 8,900 | 6 | 6 | 6 | 104 | 53 | 9,500 | 9,550 | 84 | 83 | 83 | 205 | 149 |
| 8,250 | 8,300 | 0 | 0 | 0 | 18 | 0 | 8,900 | 8,950 | 12 | 12 | 12 | 111 | 60 | 9,550 | 9,600 | 91 | 89 | 89 | 213 | 157 |
| 8,300 | 8,350 | 0 | 0 | 0 | 25 | 0 | 8,950 | 9,000 | 18 | 18 | 18 | 119 | 67 | 9,600 | 9,650 | 97 | 95 | 95 | 221 | 165 |
| 8,350 | 8,400 | 0 | 0 | 0 | 32 | 0 | 9,000 | 9,050 | 24 | 24 | 24 | 126 | 74 | 9,650 | 9,700 | 104 | 101 | 101 | 229 | 173 |
| 8,400 | 8,450 | 0 | 0 | 0 | 39 | 0 | 9,050 | 9,100 | 30 | 30 | 30 | 134 | 81 | 9,700 | 9,750 | 110 | 107 | 107 | 238 | 181 |
| 8,450 | 8,500 | 0 | 0 | 0 | 46 | 0 | 9,100 | 9,150 | 36 | 36 | 36 | 141 | 89 | 9,750 | 9,800 | 116 | 113 | 113 | 246 | 189 |
| 8,500 | 8,550 | 0 | 0 | 0 | 53 | 4 | 9,150 | 9,200 | 42 | 42 | 42 | 149 | 96 | 9,800 | 9,850 | 123 | 119 | 119 | 255 | 197 |
| 8,550 | 8,600 | 0 | 0 | 0 | 60 | 11 | 9,200 | 9,250 | 48 | 48 | 48 | 157 | 104 | 9,850 | 9,900 | 129 | 125 | 125 | 263 | 205 |
| 8,600 | 8,650 | 0 | 0 | 0 | 67 | 18 | 9,250 | 9,300 | 54 | 54 | 54 | 165 | 111 | 9,900 | 9,950 | 135 | 131 | 131 | 272 | 213 |
| 8,650 | 8,700 | 0 | 0 | 0 | 74 | 25 | 9,300 | 9,350 | 60 | 60 | 60 | 173 | 119 | 9,950 | 10,000 | 142 | 137 | 137 | 280 | 221 |
| 8,700 | 8,750 | 0 | 0 | 0 | 81 | 32 | 9,350 | 9,400 | 66 | 66 | 66 | 181 | 126 | | | | | | | |

## Table 11 —Returns claiming ELEVEN exemptions (and not itemizing deductions)

| | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| $0 | $8,900 | $0 | $0 | $0 | $0 | $0 | $9,250 | $9,300 | $0 | $0 | $0 | $53 | $4 | $9,650 | $9,700 | $0 | $0 | $0 | $111 | $60 |
| 8,900 | 8,950 | 0 | 0 | 0 | 4 | 0 | 9,300 | 9,350 | 0 | 0 | 0 | 60 | 11 | 9,700 | 9,750 | 2 | 2 | 2 | 119 | 67 |
| 8,950 | 9,000 | 0 | 0 | 0 | 11 | 0 | 9,350 | 9,400 | 0 | 0 | 0 | 67 | 18 | 9,750 | 9,800 | 8 | 8 | 8 | 126 | 74 |
| 9,000 | 9,050 | 0 | 0 | 0 | 18 | 0 | 9,400 | 9,450 | 0 | 0 | 0 | 74 | 25 | 9,800 | 9,850 | 14 | 14 | 14 | 134 | 81 |
| 9,050 | 9,100 | 0 | 0 | 0 | 25 | 0 | 9,450 | 9,500 | 0 | 0 | 0 | 81 | 32 | 9,850 | 9,900 | 20 | 20 | 20 | 141 | 89 |
| 9,100 | 9,150 | 0 | 0 | 0 | 32 | 0 | 9,500 | 9,550 | 0 | 0 | 0 | 89 | 39 | 9,900 | 9,950 | 26 | 26 | 26 | 149 | 96 |
| 9,150 | 9,200 | 0 | 0 | 0 | 39 | 0 | 9,550 | 9,600 | 0 | 0 | 0 | 96 | 46 | 9,950 | 10,000 | 32 | 32 | 32 | 157 | 104 |
| 9,200 | 9,250 | 0 | 0 | 0 | 46 | 0 | 9,600 | 9,650 | 0 | 0 | 0 | 104 | 53 | | | | | | | |

## Table 12 —Returns claiming TWELVE exemptions (and not itemizing deductions)

| | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| $0 | $9,650 | $0 | $0 | $0 | $0 | $0 | $9,750 | $9,800 | $0 | $0 | $0 | $18 | $0 | $9,900 | $9,950 | $0 | $0 | $0 | $39 | $0 |
| 9,650 | 9,700 | 0 | 0 | 0 | 4 | 0 | 9,800 | 9,850 | 0 | 0 | 0 | 25 | 0 | 9,950 | 10,000 | 0 | 0 | 0 | 46 | 0 |
| 9,700 | 9,750 | 0 | 0 | 0 | 11 | 0 | 9,850 | 9,900 | 0 | 0 | 0 | 32 | 0 | | | | | | | |

**Returns claiming THIRTEEN or more exemptions.—There is no tax due if adjusted gross income is less than $10,000.**

*This column may also be used by certain widows or widowers who qualify for special tax rates.



## 1972 Tax Rate Schedules

If you do not use one of the Tax Tables, figure your tax on the amount on Form 1040, line 55, by using the appropriate Tax Rate Schedule on this page. Enter tax on Form 1040, line 18.

### SCHEDULE X—Single Taxpayers Not Qualifying for Rates in Schedule Y or Z

If the amount on Form 1040, line 55, is: / Enter on Form 1040, line 18:

Not over $500 .....14% of the amount on line 55.

| Over— | But not over— | | of excess over— |
|---|---|---|---|
| $500 | $1,000 | $70+15% | $500 |
| $1,000 | $1,500 | $145+16% | $1,000 |
| $1,500 | $2,000 | $225+17% | $1,500 |
| $2,000 | $4,000 | $310+19% | $2,000 |
| $4,000 | $6,000 | $690+21% | $4,000 |
| $6,000 | $8,000 | $1,110+24% | $6,000 |
| $8,000 | $10,000 | $1,590+25% | $8,000 |
| $10,000 | $12,000 | $2,090+27% | $10,000 |
| $12,000 | $14,000 | $2,630+29% | $12,000 |
| $14,000 | $16,000 | $3,210+31% | $14,000 |
| $16,000 | $18,000 | $3,830+34% | $16,000 |
| $18,000 | $20,000 | $4,510+36% | $18,000 |
| $20,000 | $22,000 | $5,230+38% | $20,000 |
| $22,000 | $26,000 | $5,990+40% | $22,000 |
| $26,000 | $32,000 | $7,590+45% | $26,000 |
| $32,000 | $38,000 | $10,290+50% | $32,000 |
| $38,000 | $44,000 | $13,290+55% | $38,000 |
| $44,000 | $50,000 | $16,590+60% | $44,000 |
| $50,000 | $60,000 | $20,190+62% | $50,000 |
| $60,000 | $70,000 | $26,390+64% | $60,000 |
| $70,000 | $80,000 | $32,790+66% | $70,000 |
| $80,000 | $90,000 | $39,390+68% | $80,000 |
| $90,000 | $100,000 | $46,190+69% | $90,000 |
| $100,000 | ............ | $53,090+70% | $100,000 |

### SCHEDULE Y—Married Taxpayers and Certain Widows and Widowers

If you are a married person living apart from your wife (husband), see page 5 of the instructions to see if you can be considered to be "unmarried" for purposes of using Schedule X or Z.

#### Married Taxpayers Filing Joint Returns and Certain Widows and Widowers (See page 5)

If the amount on Form 1040, line 55, is: / Enter on Form 1040, line 18:

Not over $1,000..14% of the amount on line 55.

| Over— | But not over— | | of excess over— |
|---|---|---|---|
| $1,000 | $2,000 | $140+15% | $1,000 |
| $2,000 | $3,000 | $290+16% | $2,000 |
| $3,000 | $4,000 | $450+17% | $3,000 |
| $4,000 | $8,000 | $620+19% | $4,000 |
| $8,000 | $12,000 | $1,380+22% | $8,000 |
| $12,000 | $16,000 | $2,260+25% | $12,000 |
| $16,000 | $20,000 | $3,260+28% | $16,000 |
| $20,000 | $24,000 | $4,380+32% | $20,000 |
| $24,000 | $28,000 | $5,660+36% | $24,000 |
| $28,000 | $32,000 | $7,100+39% | $28,000 |
| $32,000 | $36,000 | $8,660+42% | $32,000 |
| $36,000 | $40,000 | $10,340+45% | $36,000 |
| $40,000 | $44,000 | $12,140+48% | $40,000 |
| $44,000 | $52,000 | $14,060+50% | $44,000 |
| $52,000 | $64,000 | $18,060+53% | $52,000 |
| $64,000 | $76,000 | $24,420+55% | $64,000 |
| $76,000 | $88,000 | $31,020+58% | $76,000 |
| $88,000 | $100,000 | $37,980+60% | $88,000 |
| $100,000 | $120,000 | $45,180+62% | $100,000 |
| $120,000 | $140,000 | $57,580+64% | $120,000 |
| $140,000 | $160,000 | $70,380+66% | $140,000 |
| $160,000 | $180,000 | $83,580+68% | $160,000 |
| $180,000 | $200,000 | $97,180+69% | $180,000 |
| $200,000 | ............ | $110,980+70% | $200,000 |

#### Married Taxpayers Filing Separate Returns

If the amount on Form 1040, line 55, is: / Enter on Form 1040, line 18:

Not over $500.....14% of the amount on line 55.

| Over— | But not over— | | of excess over— |
|---|---|---|---|
| $500 | $1,000 | $70+15% | $500 |
| $1,000 | $1,500 | $145+16% | $1,000 |
| $1,500 | $2,000 | $225+17% | $1,500 |
| $2,000 | $4,000 | $310+19% | $2,000 |
| $4,000 | $6,000 | $690+22% | $4,000 |
| $6,000 | $8,000 | $1,130+25% | $6,000 |
| $8,000 | $10,000 | $1,630+28% | $8,000 |
| $10,000 | $12,000 | $2,190+32% | $10,000 |
| $12,000 | $14,000 | $2,830+36% | $12,000 |
| $14,000 | $16,000 | $3,550+39% | $14,000 |
| $16,000 | $18,000 | $4,330+42% | $16,000 |
| $18,000 | $20,000 | $5,170+45% | $18,000 |
| $20,000 | $22,000 | $6,070+48% | $20,000 |
| $22,000 | $26,000 | $7,030+50% | $22,000 |
| $26,000 | $32,000 | $9,030+53% | $26,000 |
| $32,000 | $38,000 | $12,210+55% | $32,000 |
| $38,000 | $44,000 | $15,510+58% | $38,000 |
| $44,000 | $50,000 | $18,990+60% | $44,000 |
| $50,000 | $60,000 | $22,590+62% | $50,000 |
| $60,000 | $70,000 | $28,790+64% | $60,000 |
| $70,000 | $80,000 | $35,190+66% | $70,000 |
| $80,000 | $90,000 | $41,790+68% | $80,000 |
| $90,000 | $100,000 | $48,590+69% | $90,000 |
| $100,000 | ............ | $55,490+70% | $100,000 |

### SCHEDULE Z—Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household (See page 5)

If the amount on Form 1040, line 55, is: / Enter on Form 1040, line 18:

Not over $1,000..14% of the amount on line 55.

| Over— | But not over— | | of excess over— |
|---|---|---|---|
| $1,000 | $2,000 | $140+16% | $1,000 |
| $2,000 | $4,000 | $300+18% | $2,000 |
| $4,000 | $6,000 | $660+19% | $4,000 |
| $6,000 | $8,000 | $1,040+22% | $6,000 |
| $8,000 | $10,000 | $1,480+23% | $8,000 |
| $10,000 | $12,000 | $1,940+25% | $10,000 |
| $12,000 | $14,000 | $2,440+27% | $12,000 |
| $14,000 | $16,000 | $2,980+28% | $14,000 |
| $16,000 | $18,000 | $3,540+31% | $16,000 |
| $18,000 | $20,000 | $4,160+32% | $18,000 |
| $20,000 | $22,000 | $4,800+35% | $20,000 |
| $22,000 | $24,000 | $5,500+36% | $22,000 |
| $24,000 | $26,000 | $6,220+38% | $24,000 |
| $26,000 | $28,000 | $6,980+41% | $26,000 |
| $28,000 | $32,000 | $7,800+42% | $28,000 |
| $32,000 | $36,000 | $9,480+45% | $32,000 |
| $36,000 | $38,000 | $11,280+48% | $36,000 |
| $38,000 | $40,000 | $12,240+51% | $38,000 |
| $40,000 | $44,000 | $13,260+52% | $40,000 |
| $44,000 | $50,000 | $15,340+55% | $44,000 |
| $50,000 | $52,000 | $18,640+56% | $50,000 |
| $52,000 | $64,000 | $19,760+58% | $52,000 |
| $64,000 | $70,000 | $26,720+59% | $64,000 |
| $70,000 | $76,000 | $30,260+61% | $70,000 |
| $76,000 | $80,000 | $33,920+62% | $76,000 |
| $80,000 | $88,000 | $36,400+63% | $80,000 |
| $88,000 | $100,000 | $41,440+64% | $88,000 |
| $100,000 | $120,000 | $49,120+66% | $100,000 |
| $120,000 | $140,000 | $62,320+67% | $120,000 |
| $140,000 | $160,000 | $75,720+68% | $140,000 |
| $160,000 | $180,000 | $89,320+69% | $160,000 |
| $180,000 | ............ | $103,120+70% | $180,000 |

# 1972 Optional State Sales Tax Tables

If you itemize your deductions, you may use these tables to determine the general sales tax to enter on line 13, Schedule A. If you are able to establish that you paid an amount larger than that shown, you are entitled to deduct the larger amount. The sales tax paid on the purchase of an automobile may be added to the table amount except in Vermont and West Virginia.

If your income was more than $19,999 but less than $100,000, compute your deduction as follows:

Step 1—For the first $19,999, find the amount for your family size in the table for your State.

Step 2—For each $1,000 or fraction thereof of income over $19,999 but less than $50,000, add 2 percent of the amount you determined in Step 1, above.

Step 3—For each $1,000 or fraction thereof of income over $49,999, but less than $100,000, add 1 percent of the amount you determined in Step 1, above.

If your income was $100,000 or more, your deduction is 210 percent of the amount determined in Step 1, above.

**Alabama** [2] — Family size (persons)

| Income [1] | 1 | 2 | 3&4 | 5 | Over 5 |
|---|---|---|---|---|---|
| Under $3,000 | $51 | $61 | $73 | $79 | $79 |
| $3,000-$3,999 | 62 | 76 | 90 | 98 | 100 |
| $4,000-$4,999 | 72 | 90 | 105 | 116 | 118 |
| $5,000-$5,999 | 82 | 102 | 119 | 132 | 136 |
| $6,000-$6,999 | 90 | 114 | 132 | 147 | 152 |
| $7,000-$7,999 | 98 | 125 | 144 | 161 | 168 |
| $8,000-$8,999 | 106 | 136 | 156 | 175 | 183 |
| $9,000-$9,999 | 113 | 146 | 167 | 188 | 198 |
| $10,000-$10,999 | 120 | 156 | 178 | 201 | 212 |
| $11,000-$11,999 | 127 | 165 | 188 | 213 | 226 |
| $12,000-$12,999 | 133 | 174 | 198 | 225 | 239 |
| $13,000-$13,999 | 139 | 183 | 208 | 236 | 252 |
| $14,000-$14,999 | 145 | 192 | 218 | 247 | 265 |
| $15,000-$15,999 | 151 | 201 | 227 | 258 | 277 |
| $16,000-$16,999 | 157 | 209 | 236 | 269 | 289 |
| $17,000-$17,999 | 162 | 217 | 245 | 280 | 301 |
| $18,000-$18,999 | 167 | 225 | 253 | 290 | 313 |
| $19,000-$19,999 | 172 | 233 | 261 | 300 | 324 |

**Arizona** [2] — Family size (persons)

| Income [1] | 1 | 2 | 3 | 4 | 5 | Over 5 |
|---|---|---|---|---|---|---|
| Under $3,000 | $41 | $53 | $55 | $64 | $64 | $65 |
| $3,000-$3,999 | 50 | 65 | 68 | 77 | 79 | 81 |
| $4,000-$4,999 | 59 | 75 | 80 | 89 | 92 | 96 |
| $5,000-$5,999 | 67 | 85 | 90 | 99 | 104 | 109 |
| $6,000-$6,999 | 74 | 94 | 100 | 109 | 116 | 121 |
| $7,000-$7,999 | 81 | 102 | 110 | 118 | 127 | 133 |
| $8,000-$8,999 | 87 | 110 | 119 | 126 | 137 | 144 |
| $9,000-$9,999 | 93 | 118 | 127 | 134 | 147 | 155 |
| $10,000-$10,999 | 99 | 125 | 135 | 142 | 156 | 165 |
| $11,000-$11,999 | 105 | 132 | 143 | 149 | 165 | 175 |
| $12,000-$12,999 | 111 | 139 | 151 | 156 | 174 | 185 |
| $13,000-$13,999 | 116 | 145 | 158 | 163 | 182 | 194 |
| $14,000-$14,999 | 121 | 151 | 165 | 170 | 190 | 203 |
| $15,000-$15,999 | 126 | 157 | 172 | 176 | 198 | 212 |
| $16,000-$16,999 | 131 | 163 | 179 | 182 | 205 | 221 |
| $17,000-$17,999 | 136 | 169 | 186 | 188 | 214 | 230 |
| $18,000-$18,999 | 141 | 175 | 193 | 194 | 222 | 238 |
| $19,000-$19,999 | 145 | 180 | 199 | 199 | 229 | 246 |

**Arkansas** [2] — Family size (persons)

| Income [1] | 1 | 2 | 3&4 | 5 | Over 5 |
|---|---|---|---|---|---|
| Under $3,000 | $38 | $45 | $54 | $58 | $59 |
| $3,000-$3,999 | 47 | 56 | 67 | 73 | 74 |
| $4,000-$4,999 | 54 | 66 | 78 | 86 | 88 |
| $5,000-$5,999 | 61 | 76 | 88 | 98 | 101 |
| $6,000-$6,999 | 67 | 85 | 98 | 110 | 114 |
| $7,000-$7,999 | 73 | 93 | 108 | 121 | 126 |
| $8,000-$8,999 | 79 | 101 | 117 | 131 | 137 |
| $9,000-$9,999 | 84 | 109 | 125 | 141 | 148 |
| $10,000-$10,999 | 89 | 116 | 133 | 151 | 158 |
| $11,000-$11,999 | 94 | 123 | 141 | 160 | 168 |
| $12,000-$12,999 | 99 | 130 | 149 | 169 | 178 |
| $13,000-$13,999 | 104 | 137 | 156 | 178 | 188 |
| $14,000-$14,999 | 109 | 144 | 163 | 186 | 198 |
| $15,000-$15,999 | 113 | 151 | 170 | 194 | 207 |
| $16,000-$16,999 | 117 | 157 | 177 | 202 | 216 |
| $17,000-$17,999 | 121 | 163 | 184 | 210 | 225 |
| $18,000-$18,999 | 125 | 169 | 190 | 218 | 234 |
| $19,000-$19,999 | 129 | 175 | 196 | 226 | 242 |

**California** [4] — Family size (persons)

| Income [1] | 1&2 | 3&4 | 5 | Over 5 |
|---|---|---|---|---|
| Under $3,000 | $41 | $47 | $53 | $53 |
| $3,000-$3,999 | 53 | 61 | 67 | 67 |
| $4,000-$4,999 | 64 | 73 | 81 | 81 |
| $5,000-$5,999 | 75 | 85 | 94 | 95 |
| $6,000-$6,999 | 85 | 96 | 106 | 107 |
| $7,000-$7,999 | 95 | 107 | 118 | 119 |
| $8,000-$8,999 | 105 | 117 | 130 | 131 |
| $9,000-$9,999 | 114 | 127 | 141 | 143 |
| $10,000-$10,999 | 123 | 137 | 152 | 154 |
| $11,000-$11,999 | 132 | 147 | 163 | 165 |
| $12,000-$12,999 | 141 | 157 | 173 | 176 |
| $13,000-$13,999 | 150 | 166 | 183 | 187 |
| $14,000-$14,999 | 158 | 175 | 193 | 197 |
| $15,000-$15,999 | 166 | 184 | 203 | 207 |
| $16,000-$16,999 | 174 | 193 | 212 | 217 |
| $17,000-$17,999 | 182 | 201 | 221 | 227 |
| $18,000-$18,999 | 190 | 209 | 230 | 237 |
| $19,000-$19,999 | 198 | 217 | 239 | 246 |

**Colorado** [2] — Family size (persons)

| Income [1] | 1 | 2 | 3 | 4 | 5 | Over 5 |
|---|---|---|---|---|---|---|
| Under $3,000 | $35 | $48 | $49 | $59 | $59 | $60 |
| $3,000-$3,999 | 44 | 58 | 61 | 71 | 73 | 75 |
| $4,000-$4,999 | 51 | 68 | 72 | 82 | 85 | 88 |
| $5,000-$5,999 | 58 | 76 | 82 | 91 | 97 | 100 |
| $6,000-$6,999 | 64 | 84 | 91 | 100 | 107 | 112 |
| $7,000-$7,999 | 70 | 92 | 100 | 109 | 117 | 123 |
| $8,000-$8,999 | 76 | 99 | 108 | 117 | 127 | 133 |
| $9,000-$9,999 | 81 | 106 | 116 | 124 | 136 | 143 |
| $10,000-$10,999 | 86 | 112 | 124 | 131 | 145 | 153 |
| $11,000-$11,999 | 91 | 118 | 132 | 138 | 154 | 163 |
| $12,000-$12,999 | 96 | 124 | 139 | 145 | 162 | 172 |
| $13,000-$13,999 | 101 | 130 | 146 | 151 | 170 | 181 |
| $14,000-$14,999 | 106 | 136 | 153 | 157 | 178 | 190 |
| $15,000-$15,999 | 110 | 141 | 160 | 163 | 186 | 198 |
| $16,000-$16,999 | 114 | 146 | 167 | 169 | 194 | 206 |
| $17,000-$17,999 | 118 | 151 | 173 | 175 | 201 | 214 |
| $18,000-$18,999 | 122 | 156 | 179 | 181 | 208 | 222 |
| $19,000-$19,999 | 126 | 161 | 185 | 186 | 215 | 230 |

**Connecticut** [5] — Family size (persons)

| Income [1] | 1&2 | 3&4 | 5 | Over 5 |
|---|---|---|---|---|
| Under $3,000 | $42 | $49 | $58 | $58 |
| $3,000-$3,999 | 57 | 65 | 76 | 76 |
| $4,000-$4,999 | 71 | 80 | 92 | 92 |
| $5,000-$5,999 | 84 | 94 | 107 | 107 |
| $6,000-$6,999 | 97 | 108 | 122 | 122 |
| $7,000-$7,999 | 110 | 122 | 136 | 136 |
| $8,000-$8,999 | 122 | 135 | 150 | 150 |
| $9,000-$9,999 | 134 | 148 | 163 | 164 |
| $10,000-$10,999 | 146 | 161 | 176 | 177 |
| $11,000-$11,999 | 158 | 173 | 189 | 191 |
| $12,000-$12,999 | 170 | 185 | 201 | 205 |
| $13,000-$13,999 | 182 | 197 | 213 | 219 |
| $14,000-$14,999 | 194 | 209 | 225 | 233 |
| $15,000-$15,999 | 206 | 221 | 237 | 246 |
| $16,000-$16,999 | 217 | 233 | 249 | 259 |
| $17,000-$17,999 | 228 | 245 | 261 | 272 |
| $18,000-$18,999 | 239 | 256 | 272 | 285 |
| $19,000-$19,999 | 250 | 267 | 283 | 298 |

**Dist. of Columbia** — Family size (persons)

| Income [1] | 1 | 2 | 3&4 | 5 | Over 5 |
|---|---|---|---|---|---|
| Under $3,000 | $36 | $45 | $56 | $60 | $60 |
| $3,000-$3,999 | 43 | 56 | 69 | 75 | 75 |
| $4,000-$4,999 | 49 | 66 | 80 | 88 | 89 |
| $5,000-$5,999 | 55 | 76 | 91 | 100 | 102 |
| $6,000-$6,999 | 60 | 85 | 100 | 112 | 115 |
| $7,000-$7,999 | 65 | 93 | 109 | 123 | 127 |
| $8,000-$8,999 | 70 | 101 | 118 | 133 | 138 |
| $9,000-$9,999 | 74 | 109 | 126 | 143 | 149 |
| $10,000-$10,999 | 78 | 116 | 134 | 152 | 160 |
| $11,000-$11,999 | 82 | 123 | 142 | 161 | 170 |
| $12,000-$12,999 | 86 | 130 | 149 | 170 | 180 |
| $13,000-$13,999 | 90 | 137 | 156 | 179 | 190 |
| $14,000-$14,999 | 94 | 144 | 163 | 187 | 200 |
| $15,000-$15,999 | 97 | 151 | 170 | 195 | 210 |
| $16,000-$16,999 | 100 | 157 | 177 | 203 | 219 |
| $17,000-$17,999 | 103 | 163 | 183 | 211 | 228 |
| $18,000-$18,999 | 106 | 169 | 189 | 219 | 237 |
| $19,000-$19,999 | 109 | 175 | 195 | 226 | 246 |

**Florida** — Family size (persons)

| Income [1] | 1&2 | 3&4 | 5 | Over 5 |
|---|---|---|---|---|
| Under $3,000 | $31 | $41 | $44 | $44 |
| $3,000-$3,999 | 41 | 52 | 57 | 57 |
| $4,000-$4,999 | 51 | 63 | 68 | 68 |
| $5,000-$5,999 | 60 | 73 | 79 | 79 |
| $6,000-$6,999 | 69 | 82 | 90 | 90 |
| $7,000-$7,999 | 78 | 91 | 100 | 100 |
| $8,000-$8,999 | 86 | 100 | 110 | 110 |
| $9,000-$9,999 | 94 | 108 | 119 | 120 |
| $10,000-$10,999 | 102 | 116 | 128 | 130 |
| $11,000-$11,999 | 110 | 124 | 137 | 140 |
| $12,000-$12,999 | 118 | 132 | 146 | 150 |
| $13,000-$13,999 | 126 | 140 | 154 | 160 |
| $14,000-$14,999 | 134 | 148 | 162 | 169 |
| $15,000-$15,999 | 141 | 156 | 170 | 178 |
| $16,000-$16,999 | 148 | 163 | 178 | 187 |
| $17,000-$17,999 | 155 | 170 | 186 | 196 |
| $18,000-$18,999 | 162 | 177 | 194 | 205 |
| $19,000-$19,999 | 169 | 184 | 201 | 214 |

**Georgia** [2] — Family size (persons)

| Income [1] | 1 | 2 | 3&4 | 5 | Over 5 |
|---|---|---|---|---|---|
| Under $3,000 | $40 | $49 | $59 | $65 | $65 |
| $3,000-$3,999 | 50 | 61 | 72 | 80 | 80 |
| $4,000-$4,999 | 58 | 72 | 85 | 94 | 94 |
| $5,000-$5,999 | 65 | 82 | 96 | 106 | 107 |
| $6,000-$6,999 | 72 | 91 | 106 | 118 | 120 |
| $7,000-$7,999 | 79 | 100 | 116 | 129 | 133 |
| $8,000-$8,999 | 85 | 109 | 125 | 140 | 145 |
| $9,000-$9,999 | 91 | 117 | 134 | 150 | 157 |
| $10,000-$10,999 | 96 | 125 | 143 | 159 | 168 |
| $11,000-$11,999 | 102 | 133 | 151 | 169 | 179 |
| $12,000-$12,999 | 107 | 140 | 159 | 178 | 190 |
| $13,000-$13,999 | 112 | 147 | 167 | 187 | 200 |
| $14,000-$14,999 | 117 | 154 | 174 | 196 | 210 |
| $15,000-$15,999 | 122 | 161 | 181 | 204 | 220 |
| $16,000-$16,999 | 127 | 168 | 188 | 212 | 230 |
| $17,000-$17,999 | 132 | 174 | 195 | 220 | 240 |
| $18,000-$18,999 | 136 | 180 | 202 | 228 | 250 |
| $19,000-$19,999 | 140 | 186 | 208 | 235 | 259 |

**Hawaii** — Family size (persons)

| Income [1] | 1 | 2 | 3&4 | 5 | Over 5 |
|---|---|---|---|---|---|
| Under $3,000 | $69 | $87 | $91 | $101 | $101 |
| $3,000-$3,999 | 85 | 105 | 111 | 123 | 123 |
| $4,000-$4,999 | 99 | 120 | 129 | 143 | 144 |
| $5,000-$5,999 | 112 | 135 | 145 | 161 | 163 |
| $6,000-$6,999 | 123 | 148 | 159 | 178 | 181 |
| $7,000-$7,999 | 134 | 160 | 173 | 193 | 198 |
| $8,000-$8,999 | 145 | 172 | 186 | 208 | 215 |
| $9,000-$9,999 | 155 | 183 | 199 | 222 | 230 |
| $10,000-$10,999 | 165 | 193 | 211 | 236 | 245 |
| $11,000-$11,999 | 174 | 203 | 222 | 249 | 260 |
| $12,000-$12,999 | 183 | 213 | 233 | 261 | 274 |
| $13,000-$13,999 | 192 | 222 | 244 | 273 | 287 |
| $14,000-$14,999 | 200 | 231 | 254 | 285 | 300 |
| $15,000-$15,999 | 208 | 240 | 264 | 296 | 313 |
| $16,000-$16,999 | 216 | 248 | 274 | 307 | 326 |
| $17,000-$17,999 | 224 | 256 | 284 | 318 | 338 |
| $18,000-$18,999 | 232 | 264 | 293 | 329 | 350 |
| $19,000-$19,999 | 239 | 272 | 302 | 339 | 362 |

**Idaho** — Family size (persons)

| Income [1] | 1 | 2 | 3 | 4 | 5 | Over 5 |
|---|---|---|---|---|---|---|
| Under $3,000 | $34 | $45 | $47 | $57 | $57 | $58 |
| $3,000-$3,999 | 42 | 55 | 59 | 69 | 69 | 72 |
| $4,000-$4,999 | 49 | 64 | 69 | 79 | 82 | 85 |
| $5,000-$5,999 | 56 | 73 | 79 | 88 | 93 | 97 |
| $6,000-$6,999 | 62 | 81 | 88 | 97 | 104 | 109 |
| $7,000-$7,999 | 68 | 88 | 97 | 105 | 114 | 120 |
| $8,000-$8,999 | 74 | 95 | 105 | 113 | 124 | 130 |
| $9,000-$9,999 | 79 | 102 | 113 | 120 | 133 | 140 |
| $10,000-$10,999 | 84 | 109 | 121 | 127 | 142 | 150 |
| $11,000-$11,999 | 89 | 115 | 129 | 134 | 151 | 159 |
| $12,000-$12,999 | 94 | 121 | 136 | 140 | 159 | 168 |
| $13,000-$13,999 | 99 | 127 | 143 | 146 | 167 | 177 |
| $14,000-$14,999 | 104 | 133 | 150 | 152 | 175 | 186 |
| $15,000-$15,999 | 109 | 139 | 157 | 158 | 183 | 194 |
| $16,000-$16,999 | 113 | 145 | 164 | 164 | 191 | 202 |
| $17,000-$17,999 | 117 | 150 | 170 | 170 | 198 | 210 |
| $18,000-$18,999 | 121 | 155 | 176 | 176 | 205 | 218 |
| $19,000-$19,999 | 125 | 160 | 182 | 182 | 212 | 226 |

**Illinois** [6] — Family size (persons)

| Income [1] | 1 | 2 | 3 | 4 | 5 | Over 5 |
|---|---|---|---|---|---|---|
| Under $3,000 | $54 | $70 | $80 | $92 | $92 | $97 |
| $3,000-$3,999 | 66 | 86 | 98 | 111 | 113 | 121 |
| $4,000-$4,999 | 77 | 100 | 115 | 128 | 133 | 142 |
| $5,000-$5,999 | 87 | 114 | 131 | 144 | 151 | 162 |
| $6,000-$6,999 | 97 | 126 | 145 | 158 | 168 | 181 |
| $7,000-$7,999 | 106 | 138 | 159 | 171 | 184 | 199 |
| $8,000-$8,999 | 115 | 149 | 172 | 184 | 199 | 216 |
| $9,000-$9,999 | 123 | 160 | 184 | 196 | 214 | 232 |
| $10,000-$10,999 | 131 | 170 | 196 | 208 | 228 | 248 |
| $11,000-$11,999 | 138 | 180 | 207 | 219 | 242 | 263 |
| $12,000-$12,999 | 145 | 190 | 218 | 230 | 255 | 277 |
| $13,000-$13,999 | 152 | 199 | 229 | 240 | 268 | 291 |
| $14,000-$14,999 | 159 | 208 | 240 | 250 | 281 | 305 |
| $15,000-$15,999 | 166 | 217 | 250 | 260 | 293 | 319 |
| $16,000-$16,999 | 173 | 226 | 260 | 269 | 305 | 332 |
| $17,000-$17,999 | 179 | 234 | 270 | 278 | 317 | 345 |
| $18,000-$18,999 | 185 | 242 | 280 | 287 | 328 | 358 |
| $19,000-$19,999 | 191 | 250 | 289 | 295 | 339 | 371 |

**Indiana** — Family size (persons)

| Income [1] | 1 | 2 | 3 | 4 | 5 | Over 5 |
|---|---|---|---|---|---|---|
| Under $3,000 | $25 | $34 | $37 | $43 | $43 | $45 |
| $3,000-$3,999 | 31 | 41 | 46 | 52 | 53 | 56 |
| $4,000-$4,999 | 36 | 48 | 54 | 60 | 63 | 65 |
| $5,000-$5,999 | 41 | 54 | 61 | 67 | 71 | 75 |
| $6,000-$6,999 | 46 | 60 | 68 | 74 | 79 | 83 |
| $7,000-$7,999 | 50 | 65 | 74 | 80 | 86 | 91 |
| $8,000-$8,999 | 54 | 70 | 80 | 86 | 93 | 99 |
| $9,000-$9,999 | 58 | 75 | 86 | 91 | 100 | 107 |
| $10,000-$10,999 | 61 | 80 | 91 | 96 | 106 | 114 |
| $11,000-$11,999 | 65 | 85 | 97 | 101 | 112 | 121 |
| $12,000-$12,999 | 68 | 89 | 102 | 106 | 118 | 128 |
| $13,000-$13,999 | 71 | 93 | 107 | 111 | 124 | 135 |
| $14,000-$14,999 | 74 | 97 | 112 | 116 | 130 | 141 |
| $15,000-$15,999 | 77 | 101 | 117 | 121 | 136 | 147 |
| $16,000-$16,999 | 80 | 105 | 122 | 125 | 141 | 153 |
| $17,000-$17,999 | 83 | 109 | 127 | 129 | 146 | 159 |
| $18,000-$18,999 | 86 | 113 | 131 | 133 | 151 | 165 |
| $19,000-$19,999 | 88 | 116 | 135 | 137 | 156 | 170 |

**Iowa** — Family size (persons)

| Income [1] | 1 | 2 | 3 | 4 | 5 | Over 5 |
|---|---|---|---|---|---|---|
| Under $3,000 | $40 | $51 | $56 | $63 | $63 | $66 |
| $3,000-$3,999 | 49 | 63 | 69 | 77 | 78 | 83 |
| $4,000-$4,999 | 57 | 73 | 81 | 89 | 92 | 98 |
| $5,000-$5,999 | 65 | 83 | 92 | 101 | 105 | 112 |
| $6,000-$6,999 | 72 | 92 | 103 | 111 | 117 | 125 |
| $7,000-$7,999 | 78 | 101 | 113 | 121 | 129 | 138 |
| $8,000-$8,999 | 84 | 109 | 122 | 131 | 140 | 150 |
| $9,000-$9,999 | 90 | 117 | 131 | 140 | 151 | 162 |
| $10,000-$10,999 | 96 | 124 | 140 | 148 | 161 | 173 |
| $11,000-$11,999 | 102 | 131 | 149 | 156 | 171 | 184 |
| $12,000-$12,999 | 107 | 138 | 157 | 164 | 181 | 194 |
| $13,000-$13,999 | 112 | 145 | 165 | 172 | 190 | 204 |
| $14,000-$14,999 | 117 | 151 | 173 | 180 | 199 | 214 |
| $15,000-$15,999 | 122 | 157 | 181 | 187 | 208 | 224 |
| $16,000-$16,999 | 127 | 163 | 188 | 194 | 217 | 234 |
| $17,000-$17,999 | 132 | 169 | 195 | 201 | 226 | 243 |
| $18,000-$18,999 | 136 | 175 | 202 | 208 | 234 | 252 |
| $19,000-$19,999 | 140 | 181 | 209 | 214 | 242 | 261 |

**Kansas** [2] — Family size (persons)

| Income [1] | 1 | 2 | 3 | 4 | 5 | Over 5 |
|---|---|---|---|---|---|---|
| Under $3,000 | $41 | $51 | $56 | $64 | $64 | $67 |
| $3,000-$3,999 | 50 | 63 | 69 | 78 | 78 | 84 |
| $4,000-$4,999 | 58 | 74 | 82 | 90 | 92 | 100 |
| $5,000-$5,999 | 66 | 84 | 93 | 102 | 106 | 114 |
| $6,000-$6,999 | 73 | 93 | 104 | 112 | 118 | 127 |
| $7,000-$7,999 | 80 | 102 | 114 | 122 | 130 | 140 |
| $8,000-$8,999 | 86 | 110 | 124 | 132 | 142 | 153 |
| $9,000-$9,999 | 92 | 118 | 133 | 141 | 153 | 165 |
| $10,000-$10,999 | 98 | 125 | 142 | 150 | 163 | 176 |
| $11,000-$11,999 | 104 | 132 | 151 | 158 | 173 | 187 |
| $12,000-$12,999 | 109 | 139 | 159 | 166 | 183 | 198 |
| $13,000-$13,999 | 114 | 146 | 167 | 174 | 193 | 208 |
| $14,000-$14,999 | 119 | 153 | 175 | 182 | 203 | 218 |
| $15,000-$15,999 | 124 | 159 | 183 | 189 | 212 | 228 |
| $16,000-$16,999 | 129 | 165 | 191 | 196 | 221 | 238 |
| $17,000-$17,999 | 134 | 171 | 198 | 203 | 230 | 248 |
| $18,000-$18,999 | 138 | 177 | 205 | 210 | 239 | 258 |
| $19,000-$19,999 | 142 | 183 | 212 | 216 | 247 | 267 |

**Kentucky** — Family size (persons)

| Income [1] | 1 | 2 | 3&4 | 5 | Over 5 |
|---|---|---|---|---|---|
| Under $3,000 | $58 | $67 | $81 | $87 | $87 |
| $3,000-$3,999 | 71 | 84 | 100 | 109 | 110 |
| $4,000-$4,999 | 83 | 99 | 117 | 129 | 131 |
| $5,000-$5,999 | 94 | 114 | 133 | 147 | 151 |
| $6,000-$6,999 | 105 | 128 | 148 | 164 | 169 |
| $7,000-$7,999 | 114 | 141 | 162 | 180 | 187 |
| $8,000-$8,999 | 123 | 153 | 176 | 195 | 204 |
| $9,000-$9,999 | 132 | 165 | 189 | 210 | 221 |
| $10,000-$10,999 | 140 | 177 | 201 | 225 | 237 |
| $11,000-$11,999 | 148 | 188 | 213 | 239 | 252 |
| $12,000-$12,999 | 156 | 199 | 225 | 252 | 267 |
| $13,000-$13,999 | 164 | 210 | 236 | 265 | 282 |
| $14,000-$14,999 | 171 | 220 | 247 | 278 | 296 |
| $15,000-$15,999 | 178 | 230 | 258 | 290 | 310 |
| $16,000-$16,999 | 185 | 240 | 268 | 302 | 324 |
| $17,000-$17,999 | 192 | 250 | 278 | 314 | 338 |
| $18,000-$18,999 | 199 | 259 | 288 | 326 | 351 |
| $19,000-$19,999 | 205 | 268 | 297 | 338 | 364 |

**Louisiana** [2] — Family size (persons)

| Income [1] | 1 | 2 | 3&4 | 5 | Over 5 |
|---|---|---|---|---|---|
| Under $3,000 | $33 | $37 | $46 | $50 | $50 |
| $3,000-$3,999 | 41 | 47 | 57 | 62 | 62 |
| $4,000-$4,999 | 49 | 56 | 67 | 74 | 74 |
| $5,000-$5,999 | 56 | 65 | 77 | 85 | 85 |
| $6,000-$6,999 | 62 | 73 | 86 | 95 | 96 |
| $7,000-$7,999 | 68 | 81 | 94 | 105 | 107 |
| $8,000-$8,999 | 74 | 89 | 102 | 114 | 117 |
| $9,000-$9,999 | 80 | 97 | 110 | 123 | 127 |
| $10,000-$10,999 | 86 | 104 | 118 | 132 | 137 |
| $11,000-$11,999 | 91 | 111 | 125 | 141 | 146 |
| $12,000-$12,999 | 96 | 118 | 132 | 149 | 155 |
| $13,000-$13,999 | 101 | 125 | 139 | 157 | 164 |
| $14,000-$14,999 | 106 | 132 | 146 | 165 | 173 |
| $15,000-$15,999 | 111 | 138 | 153 | 173 | 182 |
| $16,000-$16,999 | 116 | 144 | 159 | 180 | 191 |
| $17,000-$17,999 | 120 | 150 | 165 | 187 | 199 |
| $18,000-$18,999 | 124 | 156 | 171 | 194 | 207 |
| $19,000-$19,999 | 128 | 162 | 177 | 201 | 215 |

**Maine** — Family size (persons)

| Income [1] | 1&2 | 3 | 4 | 5 | Over 5 |
|---|---|---|---|---|---|
| Under $3,000 | $40 | $48 | $56 | $57 | $57 |
| $3,000-$3,999 | 52 | 61 | 70 | 72 | 72 |
| $4,000-$4,999 | 64 | 74 | 83 | 87 | 87 |
| $5,000-$5,999 | 75 | 86 | 96 | 101 | 101 |
| $6,000-$6,999 | 86 | 98 | 107 | 114 | 114 |
| $7,000-$7,999 | 97 | 109 | 118 | 126 | 126 |
| $8,000-$8,999 | 107 | 120 | 129 | 138 | 139 |
| $9,000-$9,999 | 117 | 130 | 139 | 150 | 152 |
| $10,000-$10,999 | 127 | 140 | 149 | 161 | 165 |
| $11,000-$11,999 | 136 | 150 | 158 | 172 | 177 |
| $12,000-$12,999 | 145 | 160 | 167 | 183 | 189 |
| $13,000-$13,999 | 154 | 170 | 176 | 194 | 201 |
| $14,000-$14,999 | 163 | 179 | 185 | 204 | 212 |
| $15,000-$15,999 | 172 | 188 | 194 | 214 | 223 |
| $16,000-$16,999 | 181 | 197 | 203 | 224 | 234 |
| $17,000-$17,999 | 190 | 206 | 211 | 234 | 245 |
| $18,000-$18,999 | 199 | 215 | 219 | 244 | 256 |
| $19,000-$19,999 | 207 | 223 | 227 | 253 | 267 |

**Maryland** — Family size (persons)

| Income [1] | 1&2 | 3&4 | 5 | Over 5 |
|---|---|---|---|---|
| Under $3,000 | $33 | $42 | $46 | $46 |
| $3,000-$3,999 | 43 | 54 | 58 | 58 |
| $4,000-$4,999 | 52 | 64 | 70 | 70 |
| $5,000-$5,999 | 61 | 74 | 81 | 81 |
| $6,000-$6,999 | 69 | 84 | 91 | 92 |
| $7,000-$7,999 | 77 | 93 | 101 | 103 |
| $8,000-$8,999 | 85 | 101 | 111 | 114 |
| $9,000-$9,999 | 93 | 109 | 120 | 124 |
| $10,000-$10,999 | 101 | 118 | 129 | 134 |
| $11,000-$11,999 | 109 | 126 | 138 | 144 |
| $12,000-$12,999 | 116 | 134 | 147 | 154 |
| $13,000-$13,999 | 123 | 141 | 156 | 164 |
| $14,000-$14,999 | 130 | 148 | 164 | 173 |
| $15,000-$15,999 | 137 | 155 | 172 | 182 |
| $16,000-$16,999 | 144 | 162 | 180 | 191 |
| $17,000-$17,999 | 151 | 169 | 188 | 200 |
| $18,000-$18,999 | 157 | 176 | 196 | 209 |
| $19,000-$19,999 | 163 | 183 | 203 | 218 |

**Massachusetts** — Family size (persons)

| Income [1] | 1 | 2, 3&4 | 5 and over |
|---|---|---|---|
| Under $3,000 | $8 | $11 | $15 |
| $3,000-$3,999 | 10 | 14 | 19 |
| $4,000-$4,999 | 12 | 17 | 23 |
| $5,000-$5,999 | 14 | 20 | 27 |
| $6,000-$6,999 | 16 | 23 | 30 |
| $7,000-$7,999 | 18 | 26 | 33 |
| $8,000-$8,999 | 20 | 29 | 36 |
| $9,000-$9,999 | 22 | 32 | 39 |
| $10,000-$10,999 | 24 | 34 | 42 |
| $11,000-$11,999 | 26 | 37 | 45 |
| $12,000-$12,999 | 27 | 40 | 48 |
| $13,000-$13,999 | 28 | 42 | 50 |
| $14,000-$14,999 | 30 | 45 | 53 |
| $15,000-$15,999 | 31 | 47 | 56 |
| $16,000-$16,999 | 33 | 50 | 58 |
| $17,000-$17,999 | 34 | 52 | 61 |
| $18,000-$18,999 | 36 | 55 | 63 |
| $19,000-$19,999 | 37 | 57 | 65 |

**Michigan** — Family size (persons)

| Income [1] | 1 | 2 | 3 | 4 | 5 | Over 5 |
|---|---|---|---|---|---|---|
| Under $3,000 | $49 | $65 | $71 | $82 | $82 | $85 |
| $3,000-$3,999 | 60 | 79 | 88 | 99 | 101 | 106 |
| $4,000-$4,999 | 69 | 92 | 103 | 114 | 119 | 125 |
| $5,000-$5,999 | 78 | 104 | 116 | 128 | 134 | 143 |
| $6,000-$6,999 | 87 | 115 | 129 | 140 | 149 | 159 |
| $7,000-$7,999 | 95 | 125 | 141 | 152 | 163 | 175 |
| $8,000-$8,999 | 102 | 135 | 153 | 163 | 176 | 190 |
| $9,000-$9,999 | 109 | 144 | 164 | 173 | 189 | 204 |
| $10,000-$10,999 | 116 | 153 | 174 | 183 | 201 | 218 |
| $11,000-$11,999 | 123 | 162 | 184 | 193 | 213 | 231 |
| $12,000-$12,999 | 129 | 170 | 194 | 203 | 224 | 244 |
| $13,000-$13,999 | 135 | 178 | 204 | 212 | 235 | 257 |
| $14,000-$14,999 | 141 | 186 | 213 | 221 | 246 | 269 |
| $15,000-$15,999 | 147 | 194 | 222 | 229 | 256 | 281 |
| $16,000-$16,999 | 153 | 201 | 231 | 237 | 266 | 293 |
| $17,000-$17,999 | 158 | 208 | 240 | 245 | 276 | 304 |
| $18,000-$18,999 | 163 | 215 | 249 | 253 | 286 | 315 |
| $19,000-$19,999 | 168 | 222 | 257 | 260 | 295 | 326 |

**Minnesota** [2] — Family size (persons)

| Income [1] | 1&2 | 3, 4&5 | Over 5 |
|---|---|---|---|
| Under $3,000 | $27 | $30 | $30 |
| $3,000-$3,999 | 35 | 38 | 39 |
| $4,000-$4,999 | 42 | 46 | 47 |
| $5,000-$5,999 | 49 | 54 | 55 |
| $6,000-$6,999 | 56 | 61 | 63 |
| $7,000-$7,999 | 62 | 68 | 71 |
| $8,000-$8,999 | 68 | 75 | 79 |
| $9,000-$9,999 | 74 | 82 | 86 |
| $10,000-$10,999 | 80 | 88 | 93 |
| $11,000-$11,999 | 85 | 94 | 100 |
| $12,000-$12,999 | 90 | 100 | 107 |
| $13,000-$13,999 | 95 | 106 | 114 |
| $14,000-$14,999 | 100 | 112 | 121 |
| $15,000-$15,999 | 105 | 118 | 128 |
| $16,000-$16,999 | 110 | 124 | 134 |
| $17,000-$17,999 | 115 | 130 | 140 |
| $18,000-$18,999 | 120 | 135 | 146 |
| $19,000-$19,999 | 125 | 140 | 152 |

[1] Total of adjusted gross income (line 17, Form 1040) and nontaxable receipts such as social security, veterans', and railroad retirement benefits, and workmen's compensation.
[2] Local sales taxes are not included. Add an amount based on the ratio between the local and State sales tax rates considering the number of months the taxes have been in effect.
[3] Local sales taxes are not included. Add the amount paid.
[4] Local sales tax at 1 percent is included through June 30, 1972 and at 1¼ percent thereafter. If the ½ cent local rapid transit sales tax is paid all year you may add 10 percent to the table amount.
[5] Sales taxes on utilities are not included. You may add the amount paid.
[6] Local sales taxes are included.



# 1972 Optional State Sales Tax Tables

If you itemize your deductions, you may use these tables to determine the general sales tax to enter on line 13, Schedule A. If you are able to establish that you paid an amount larger than that shown, you are entitled to deduct the larger amount. The sales tax paid on the purchase of an automobile may be added to the table amount except in Vermont and West Virginia.

If your income was more than $19,999 but less than $100,000, compute your *deduction* as follows:

Step 1—For the first $19,999, find the amount for your family size in the table for your State.

Step 2—For each $1,000 or fraction thereof of income over $19,999, but less than $50,000, add 2 percent of the amount you determined in Step 1, above.

Step 3—For each $1,000 or fraction thereof of income over $49,999, but less than $100,000, add 1 percent of the amount you determined in Step 1, above.

If your income was $100,000 or more, your deduction is 210 percent of the amount determined in Step 1, above.

**Mississippi** — Family size (persons)

| Income [1] | 1 | 2 | 3&4 | 5 | Over 5 |
|---|---|---|---|---|---|
| Under $3,000 | $70 | $83 | $100 | $109 | $109 |
| $3,000-$3,999 | 86 | 104 | 124 | 135 | 135 |
| $4,000-$4,999 | 100 | 123 | 144 | 159 | 159 |
| $5,000-$5,999 | 113 | 141 | 163 | 181 | 182 |
| $6,000-$6,999 | 125 | 158 | 181 | 201 | 204 |
| $7,000-$7,999 | 136 | 173 | 198 | 220 | 225 |
| $8,000-$8,999 | 147 | 188 | 214 | 238 | 246 |
| $9,000-$9,999 | 157 | 203 | 230 | 256 | 266 |
| $10,000-$10,999 | 167 | 217 | 244 | 273 | 285 |
| $11,000-$11,999 | 176 | 230 | 258 | 289 | 304 |
| $12,000-$12,999 | 185 | 243 | 272 | 305 | 322 |
| $13,000-$13,999 | 194 | 256 | 285 | 320 | 340 |
| $14,000-$14,999 | 202 | 269 | 298 | 335 | 358 |
| $15,000-$15,999 | 210 | 281 | 311 | 350 | 375 |
| $16,000-$16,999 | 218 | 293 | 323 | 364 | 392 |
| $17,000-$17,999 | 226 | 305 | 335 | 378 | 408 |
| $18,000-$18,999 | 234 | 316 | 347 | 392 | 424 |
| $19,000-$19,999 | 241 | 327 | 359 | 405 | 440 |

**Missouri** [2] — Family size (persons)

| Income [1] | 1 | 2 | 3 | 4 | 5 | Over 5 |
|---|---|---|---|---|---|---|
| Under $3,000 | $37 | $48 | $52 | $59 | $59 | $63 |
| $3,000-$3,999 | 45 | 58 | 65 | 72 | 74 | 79 |
| $4,000-$4,999 | 53 | 68 | 76 | 83 | 87 | 93 |
| $5,000-$5,999 | 59 | 77 | 86 | 94 | 99 | 106 |
| $6,000-$6,999 | 65 | 85 | 95 | 103 | 111 | 118 |
| $7,000-$7,999 | 71 | 93 | 104 | 112 | 122 | 130 |
| $8,000-$8,999 | 77 | 100 | 113 | 121 | 132 | 141 |
| $9,000-$9,999 | 83 | 107 | 121 | 129 | 142 | 152 |
| $10,000-$10,999 | 88 | 114 | 129 | 137 | 151 | 162 |
| $11,000-$11,999 | 93 | 121 | 137 | 145 | 160 | 172 |
| $12,000-$12,999 | 98 | 127 | 144 | 152 | 169 | 182 |
| $13,000-$13,999 | 103 | 133 | 151 | 159 | 178 | 191 |
| $14,000-$14,999 | 107 | 139 | 158 | 166 | 187 | 200 |
| $15,000-$15,999 | 111 | 145 | 165 | 173 | 195 | 209 |
| $16,000-$16,999 | 115 | 151 | 172 | 179 | 203 | 218 |
| $17,000-$17,999 | 119 | 156 | 179 | 185 | 211 | 227 |
| $18,000-$18,999 | 123 | 161 | 185 | 191 | 219 | 235 |
| $19,000-$19,999 | 127 | 166 | 191 | 197 | 226 | 243 |

**Nebraska** [3] — Family size (persons)

| Income [1] | 1 | 2 | 3 | 4 | 5 | Over 5 |
|---|---|---|---|---|---|---|
| Under $3,000 | $30 | $39 | $43 | $49 | $50 | $53 |
| $3,000-$3,999 | 37 | 48 | 54 | 60 | 62 | 66 |
| $4,000-$4,999 | 43 | 56 | 63 | 69 | 73 | 78 |
| $5,000-$5,999 | 49 | 63 | 71 | 78 | 83 | 89 |
| $6,000-$6,999 | 54 | 70 | 79 | 86 | 92 | 99 |
| $7,000-$7,999 | 59 | 76 | 87 | 94 | 101 | 109 |
| $8,000-$8,999 | 64 | 82 | 94 | 101 | 109 | 118 |
| $9,000-$9,999 | 68 | 88 | 101 | 108 | 117 | 127 |
| $10,000-$10,999 | 72 | 94 | 108 | 114 | 125 | 136 |
| $11,000-$11,999 | 76 | 99 | 114 | 120 | 133 | 144 |
| $12,000-$12,999 | 80 | 104 | 120 | 126 | 140 | 152 |
| $13,000-$13,999 | 84 | 109 | 126 | 132 | 147 | 160 |
| $14,000-$14,999 | 88 | 114 | 132 | 138 | 154 | 168 |
| $15,000-$15,999 | 92 | 119 | 138 | 144 | 161 | 175 |
| $16,000-$16,999 | 96 | 124 | 143 | 149 | 168 | 182 |
| $17,000-$17,999 | 99 | 128 | 148 | 154 | 174 | 189 |
| $18,000-$18,999 | 102 | 132 | 153 | 159 | 180 | 196 |
| $19,000-$19,999 | 105 | 136 | 158 | 164 | 186 | 203 |

**Nevada** [3] — Family size (persons)

| Income [1] | 1 | 2 | 3 | 4 | 5 | Over 5 |
|---|---|---|---|---|---|---|
| Under $3,000 | $38 | $51 | $53 | $65 | $65 | $67 |
| $3,000-$3,999 | 47 | 62 | 66 | 78 | 79 | 82 |
| $4,000-$4,999 | 55 | 72 | 77 | 89 | 92 | 96 |
| $5,000-$5,999 | 62 | 81 | 88 | 99 | 104 | 109 |
| $6,000-$6,999 | 69 | 90 | 98 | 108 | 116 | 121 |
| $7,000-$7,999 | 75 | 98 | 107 | 116 | 127 | 133 |
| $8,000-$8,999 | 81 | 105 | 116 | 124 | 137 | 144 |
| $9,000-$9,999 | 87 | 112 | 125 | 132 | 147 | 154 |
| $10,000-$10,999 | 92 | 119 | 133 | 139 | 156 | 164 |
| $11,000-$11,999 | 97 | 126 | 141 | 146 | 165 | 174 |
| $12,000-$12,999 | 102 | 133 | 149 | 153 | 174 | 183 |
| $13,000-$13,999 | 107 | 139 | 156 | 159 | 182 | 192 |
| $14,000-$14,999 | 112 | 145 | 163 | 165 | 190 | 201 |
| $15,000-$15,999 | 117 | 151 | 170 | 171 | 198 | 210 |
| $16,000-$16,999 | 122 | 157 | 177 | 177 | 206 | 219 |
| $17,000-$17,999 | 126 | 163 | 184 | 184 | 214 | 227 |
| $18,000-$18,999 | 130 | 168 | 191 | 191 | 222 | 235 |
| $19,000-$19,999 | 134 | 173 | 197 | 197 | 229 | 243 |

**New Jersey** — Family size (persons)

| Income [1] | 4 or under | 5 and over |
|---|---|---|
| Under $3,000 | $27 | $35 |
| $3,000-$3,999 | 36 | 45 |
| $4,000-$4,999 | 45 | 55 |
| $5,000-$5,999 | 54 | 64 |
| $6,000-$6,999 | 62 | 73 |
| $7,000-$7,999 | 71 | 82 |
| $8,000-$8,999 | 79 | 90 |
| $9,000-$9,999 | 87 | 98 |
| $10,000-$10,999 | 95 | 106 |
| $11,000-$11,999 | 103 | 114 |
| $12,000-$12,999 | 110 | 122 |
| $13,000-$13,999 | 118 | 129 |
| $14,000-$14,999 | 126 | 136 |
| $15,000-$15,999 | 133 | 143 |
| $16,000-$16,999 | 141 | 150 |
| $17,000-$17,999 | 148 | 157 |
| $18,000-$18,999 | 156 | 164 |
| $19,000-$19,999 | 163 | 171 |

**New Mexico** [2] — Family size (persons)

| Income [1] | 1 | 2 | 3 | 4 | 5 | Over 5 |
|---|---|---|---|---|---|---|
| Under $3,000 | $58 | $77 | $78 | $92 | $92 | $92 |
| $3,000-$3,999 | 71 | 94 | 96 | 111 | 111 | 113 |
| $4,000-$4,999 | 83 | 109 | 113 | 128 | 128 | 134 |
| $5,000-$5,999 | 94 | 123 | 129 | 143 | 146 | 153 |
| $6,000-$6,999 | 104 | 135 | 144 | 157 | 163 | 171 |
| $7,000-$7,999 | 113 | 147 | 158 | 170 | 179 | 188 |
| $8,000-$8,999 | 122 | 158 | 171 | 183 | 194 | 204 |
| $9,000-$9,999 | 131 | 169 | 184 | 195 | 209 | 220 |
| $10,000-$10,999 | 139 | 179 | 196 | 206 | 223 | 235 |
| $11,000-$11,999 | 147 | 189 | 208 | 217 | 237 | 250 |
| $12,000-$12,999 | 155 | 199 | 220 | 227 | 250 | 264 |
| $13,000-$13,999 | 162 | 208 | 231 | 237 | 263 | 278 |
| $14,000-$14,999 | 169 | 217 | 242 | 247 | 276 | 291 |
| $15,000-$15,999 | 176 | 226 | 253 | 256 | 289 | 304 |
| $16,000-$16,999 | 183 | 235 | 263 | 265 | 301 | 317 |
| $17,000-$17,999 | 190 | 243 | 273 | 274 | 313 | 330 |
| $18,000-$18,999 | 196 | 251 | 283 | 283 | 324 | 342 |
| $19,000-$19,999 | 202 | 259 | 293 | 293 | 335 | 354 |

**New York** [4] — Family size (persons)

| Income [1] | 1&2 | 3 | 4 | 5 | Over 5 |
|---|---|---|---|---|---|
| Under $3,000 | $37 | $44 | $53 | $56 | $56 |
| $3,000-$3,999 | 49 | 57 | 66 | 71 | 71 |
| $4,000-$4,999 | 60 | 69 | 79 | 84 | 84 |
| $5,000-$5,999 | 70 | 81 | 90 | 97 | 97 |
| $6,000-$6,999 | 80 | 92 | 101 | 109 | 109 |
| $7,000-$7,999 | 90 | 102 | 111 | 120 | 120 |
| $8,000-$8,999 | 99 | 112 | 121 | 131 | 131 |
| $9,000-$9,999 | 108 | 122 | 130 | 141 | 142 |
| $10,000-$10,999 | 117 | 132 | 139 | 151 | 154 |
| $11,000-$11,999 | 126 | 142 | 148 | 161 | 165 |
| $12,000-$12,999 | 135 | 151 | 157 | 171 | 176 |
| $13,000-$13,999 | 144 | 160 | 165 | 180 | 187 |
| $14,000-$14,999 | 152 | 169 | 173 | 189 | 198 |
| $15,000-$15,999 | 160 | 178 | 181 | 198 | 209 |
| $16,000-$16,999 | 168 | 187 | 189 | 207 | 220 |
| $17,000-$17,999 | 176 | 196 | 196 | 215 | 230 |
| $18,000-$18,999 | 184 | 204 | 204 | 223 | 240 |
| $19,000-$19,999 | 192 | 212 | 212 | 231 | 250 |

**North Carolina** [5] — Family size (persons)

| Income [1] | 1 | 2 | 3&4 | 5 | Over 5 |
|---|---|---|---|---|---|
| Under $3,000 | $35 | $40 | $50 | $54 | $55 |
| $3,000-$3,999 | 43 | 51 | 62 | 68 | 69 |
| $4,000-$4,999 | 50 | 60 | 73 | 80 | 82 |
| $5,000-$5,999 | 57 | 69 | 82 | 92 | 94 |
| $6,000-$6,999 | 63 | 77 | 91 | 102 | 106 |
| $7,000-$7,999 | 69 | 85 | 100 | 112 | 116 |
| $8,000-$8,999 | 74 | 93 | 108 | 122 | 126 |
| $9,000-$9,999 | 79 | 100 | 116 | 131 | 136 |
| $10,000-$10,999 | 84 | 107 | 123 | 140 | 146 |
| $11,000-$11,999 | 89 | 114 | 131 | 149 | 156 |
| $12,000-$12,999 | 94 | 121 | 138 | 158 | 165 |
| $13,000-$13,999 | 98 | 128 | 145 | 166 | 174 |
| $14,000-$14,999 | 102 | 134 | 152 | 174 | 183 |
| $15,000-$15,999 | 106 | 140 | 158 | 182 | 192 |
| $16,000-$16,999 | 110 | 146 | 164 | 190 | 200 |
| $17,000-$17,999 | 114 | 152 | 170 | 197 | 208 |
| $18,000-$18,999 | 118 | 158 | 176 | 204 | 216 |
| $19,000-$19,999 | 122 | 164 | 181 | 211 | 224 |

**North Dakota** — Family size (persons)

| Income [1] | 1 | 2 | 3&4 | 5 | Over 5 |
|---|---|---|---|---|---|
| Under $3,000 | $41 | $50 | $57 | $61 | $63 |
| $3,000-$3,999 | 51 | 62 | 71 | 77 | 81 |
| $4,000-$4,999 | 60 | 73 | 84 | 92 | 96 |
| $5,000-$5,999 | 69 | 84 | 96 | 106 | 111 |
| $6,000-$6,999 | 77 | 94 | 108 | 119 | 125 |
| $7,000-$7,999 | 85 | 103 | 119 | 131 | 138 |
| $8,000-$8,999 | 92 | 112 | 129 | 143 | 151 |
| $9,000-$9,999 | 99 | 121 | 139 | 154 | 164 |
| $10,000-$10,999 | 106 | 129 | 149 | 165 | 176 |
| $11,000-$11,999 | 112 | 137 | 158 | 176 | 188 |
| $12,000-$12,999 | 118 | 145 | 167 | 186 | 199 |
| $13,000-$13,999 | 124 | 152 | 176 | 196 | 210 |
| $14,000-$14,999 | 130 | 159 | 184 | 206 | 221 |
| $15,000-$15,999 | 136 | 166 | 192 | 216 | 232 |
| $16,000-$16,999 | 142 | 173 | 200 | 226 | 243 |
| $17,000-$17,999 | 148 | 180 | 208 | 235 | 253 |
| $18,000-$18,999 | 153 | 187 | 216 | 244 | 263 |
| $19,000-$19,999 | 158 | 194 | 224 | 253 | 273 |

**Ohio** [6] — Family size (persons)

| Income [1] | 1&2 | 3&4 | 5 | Over 5 |
|---|---|---|---|---|
| Under $3,000 | $27 | $33 | $33 | $34 |
| $3,000-$3,999 | 36 | 43 | 44 | 45 |
| $4,000-$4,999 | 44 | 52 | 54 | 56 |
| $5,000-$5,999 | 52 | 61 | 64 | 66 |
| $6,000-$6,999 | 60 | 70 | 74 | 76 |
| $7,000-$7,999 | 68 | 78 | 83 | 86 |
| $8,000-$8,999 | 75 | 86 | 92 | 96 |
| $9,000-$9,999 | 82 | 94 | 101 | 105 |
| $10,000-$10,999 | 89 | 102 | 110 | 114 |
| $11,000-$11,999 | 96 | 110 | 119 | 123 |
| $12,000-$12,999 | 103 | 117 | 128 | 132 |
| $13,000-$13,999 | 110 | 124 | 136 | 141 |
| $14,000-$14,999 | 117 | 131 | 144 | 150 |
| $15,000-$15,999 | 124 | 138 | 152 | 159 |
| $16,000-$16,999 | 130 | 145 | 160 | 168 |
| $17,000-$17,999 | 136 | 152 | 168 | 177 |
| $18,000-$18,999 | 142 | 159 | 176 | 185 |
| $19,000-$19,999 | 148 | 165 | 184 | 193 |

**Oklahoma** [2] — Family size (persons)

| Income [1] | 1 | 2 | 3&4 | 5 | Over 5 |
|---|---|---|---|---|---|
| Under $3,000 | $25 | $29 | $35 | $38 | $38 |
| $3,000-$3,999 | 31 | 37 | 43 | 47 | 48 |
| $4,000-$4,999 | 36 | 44 | 51 | 56 | 58 |
| $5,000-$5,999 | 41 | 50 | 58 | 64 | 66 |
| $6,000-$6,999 | 45 | 56 | 64 | 72 | 74 |
| $7,000-$7,999 | 49 | 61 | 70 | 79 | 82 |
| $8,000-$8,999 | 53 | 66 | 76 | 86 | 89 |
| $9,000-$9,999 | 57 | 71 | 82 | 93 | 96 |
| $10,000-$10,999 | 60 | 76 | 87 | 99 | 103 |
| $11,000-$11,999 | 64 | 81 | 92 | 105 | 110 |
| $12,000-$12,999 | 68 | 86 | 97 | 111 | 117 |
| $13,000-$13,999 | 71 | 91 | 102 | 117 | 123 |
| $14,000-$14,999 | 74 | 96 | 107 | 123 | 129 |
| $15,000-$15,999 | 77 | 100 | 112 | 129 | 135 |
| $16,000-$16,999 | 80 | 104 | 117 | 134 | 141 |
| $17,000-$17,999 | 83 | 108 | 121 | 139 | 147 |
| $18,000-$18,999 | 86 | 112 | 125 | 144 | 153 |
| $19,000-$19,999 | 88 | 116 | 129 | 149 | 159 |

**Pennsylvania** — Family size (persons)

| Income [1] | 4 or under | 5 and over |
|---|---|---|
| Under $3,000 | $24 | $31 |
| $3,000-$3,999 | 33 | 40 |
| $4,000-$4,999 | 42 | 49 |
| $5,000-$5,999 | 50 | 58 |
| $6,000-$6,999 | 58 | 67 |
| $7,000-$7,999 | 66 | 75 |
| $8,000-$8,999 | 74 | 83 |
| $9,000-$9,999 | 82 | 91 |
| $10,000-$10,999 | 90 | 99 |
| $11,000-$11,999 | 98 | 107 |
| $12,000-$12,999 | 106 | 114 |
| $13,000-$13,999 | 114 | 121 |
| $14,000-$14,999 | 122 | 128 |
| $15,000-$15,999 | 130 | 135 |
| $16,000-$16,999 | 138 | 142 |
| $17,000-$17,999 | 146 | 149 |
| $18,000-$18,999 | 153 | 156 |
| $19,000-$19,999 | 160 | 163 |

**Rhode Island** — Family size (persons)

| Income [1] | 1&2 | 3 | 4 | 5 | Over 5 |
|---|---|---|---|---|---|
| Under $3,000 | $38 | $45 | $53 | $55 | $55 |
| $3,000-$3,999 | 50 | 58 | 67 | 70 | 70 |
| $4,000-$4,999 | 62 | 70 | 80 | 84 | 84 |
| $5,000-$5,999 | 73 | 82 | 92 | 98 | 98 |
| $6,000-$6,999 | 83 | 93 | 103 | 110 | 110 |
| $7,000-$7,999 | 93 | 104 | 113 | 122 | 122 |
| $8,000-$8,999 | 103 | 115 | 123 | 134 | 135 |
| $9,000-$9,999 | 113 | 125 | 133 | 145 | 147 |
| $10,000-$10,999 | 123 | 135 | 143 | 156 | 159 |
| $11,000-$11,999 | 133 | 145 | 152 | 167 | 171 |
| $12,000-$12,999 | 142 | 155 | 161 | 177 | 183 |
| $13,000-$13,999 | 151 | 164 | 170 | 187 | 194 |
| $14,000-$14,999 | 160 | 173 | 179 | 197 | 205 |
| $15,000-$15,999 | 169 | 182 | 187 | 207 | 216 |
| $16,000-$16,999 | 178 | 191 | 195 | 216 | 227 |
| $17,000-$17,999 | 187 | 200 | 203 | 225 | 238 |
| $18,000-$18,999 | 195 | 209 | 211 | 234 | 248 |
| $19,000-$19,999 | 203 | 217 | 218 | 243 | 258 |

**South Carolina** — Family size (persons)

| Income [1] | 1 | 2 | 3&4 | 5 | Over 5 |
|---|---|---|---|---|---|
| Under $3,000 | $52 | $61 | $73 | $80 | $80 |
| $3,000-$3,999 | 63 | 76 | 90 | 99 | 99 |
| $4,000-$4,999 | 73 | 90 | 105 | 116 | 118 |
| $5,000-$5,999 | 83 | 102 | 119 | 132 | 135 |
| $6,000-$6,999 | 91 | 114 | 132 | 147 | 151 |
| $7,000-$7,999 | 99 | 125 | 144 | 161 | 167 |
| $8,000-$8,999 | 107 | 136 | 156 | 174 | 182 |
| $9,000-$9,999 | 114 | 146 | 167 | 187 | 196 |
| $10,000-$10,999 | 121 | 156 | 178 | 200 | 210 |
| $11,000-$11,999 | 128 | 166 | 188 | 212 | 224 |
| $12,000-$12,999 | 134 | 175 | 198 | 224 | 237 |
| $13,000-$13,999 | 140 | 184 | 208 | 235 | 250 |
| $14,000-$14,999 | 146 | 193 | 217 | 246 | 262 |
| $15,000-$15,999 | 152 | 202 | 226 | 257 | 274 |
| $16,000-$16,999 | 158 | 210 | 235 | 267 | 286 |
| $17,000-$17,999 | 163 | 218 | 244 | 277 | 298 |
| $18,000-$18,999 | 168 | 226 | 252 | 287 | 310 |
| $19,000-$19,999 | 173 | 234 | 260 | 297 | 321 |

**South Dakota** [7] — Family size (persons)

| Income [1] | 1 | 2 | 3 | 4 | 5 | Over 5 |
|---|---|---|---|---|---|---|
| Under $3,000 | $52 | $66 | $71 | $81 | $81 | $83 |
| $3,000-$3,999 | 64 | 81 | 88 | 99 | 99 | 105 |
| $4,000-$4,999 | 75 | 95 | 104 | 115 | 117 | 125 |
| $5,000-$5,999 | 84 | 107 | 118 | 130 | 134 | 144 |
| $6,000-$6,999 | 93 | 119 | 132 | 144 | 150 | 161 |
| $7,000-$7,999 | 102 | 130 | 145 | 157 | 165 | 178 |
| $8,000-$8,999 | 110 | 141 | 157 | 169 | 179 | 194 |
| $9,000-$9,999 | 118 | 151 | 169 | 181 | 193 | 210 |
| $10,000-$10,999 | 125 | 161 | 181 | 192 | 207 | 225 |
| $11,000-$11,999 | 132 | 170 | 192 | 203 | 220 | 240 |
| $12,000-$12,999 | 139 | 179 | 203 | 213 | 233 | 254 |
| $13,000-$13,999 | 146 | 188 | 213 | 223 | 245 | 268 |
| $14,000-$14,999 | 153 | 197 | 223 | 233 | 257 | 281 |
| $15,000-$15,999 | 159 | 205 | 233 | 242 | 269 | 294 |
| $16,000-$16,999 | 165 | 213 | 243 | 251 | 280 | 307 |
| $17,000-$17,999 | 171 | 221 | 253 | 260 | 291 | 320 |
| $18,000-$18,999 | 177 | 229 | 262 | 269 | 302 | 333 |
| $19,000-$19,999 | 182 | 236 | 271 | 278 | 313 | 345 |

**Tennessee** [2] — Family size (persons)

| Income [1] | 1 | 2 | 3&4 | 5 | Over 5 |
|---|---|---|---|---|---|
| Under $3,000 | $46 | $55 | $66 | $72 | $72 |
| $3,000-$3,999 | 56 | 68 | 81 | 89 | 90 |
| $4,000-$4,999 | 65 | 80 | 95 | 104 | 106 |
| $5,000-$5,999 | 73 | 92 | 107 | 119 | 122 |
| $6,000-$6,999 | 81 | 102 | 119 | 132 | 136 |
| $7,000-$7,999 | 88 | 112 | 130 | 145 | 150 |
| $8,000-$8,999 | 95 | 122 | 140 | 157 | 164 |
| $9,000-$9,999 | 101 | 131 | 150 | 168 | 177 |
| $10,000-$10,999 | 107 | 140 | 159 | 179 | 189 |
| $11,000-$11,999 | 113 | 148 | 168 | 190 | 201 |
| $12,000-$12,999 | 119 | 156 | 177 | 200 | 213 |
| $13,000-$13,999 | 124 | 164 | 186 | 210 | 224 |
| $14,000-$14,999 | 129 | 172 | 194 | 220 | 235 |
| $15,000-$15,999 | 134 | 180 | 202 | 230 | 246 |
| $16,000-$16,999 | 139 | 188 | 210 | 239 | 257 |
| $17,000-$17,999 | 144 | 195 | 218 | 248 | 268 |
| $18,000-$18,999 | 149 | 202 | 226 | 257 | 278 |
| $19,000-$19,999 | 153 | 209 | 233 | 266 | 288 |

**Texas** [2] — Family size (persons)

| Income [1] | 1&2 | 3&4 | 5 | Over 5 |
|---|---|---|---|---|
| Under $3,000 | $32 | $41 | $44 | $44 |
| $3,000-$3,999 | 42 | 52 | 56 | 56 |
| $4,000-$4,999 | 51 | 62 | 67 | 68 |
| $5,000-$5,999 | 59 | 71 | 78 | 79 |
| $6,000-$6,999 | 67 | 80 | 88 | 89 |
| $7,000-$7,999 | 75 | 89 | 98 | 99 |
| $8,000-$8,999 | 83 | 97 | 107 | 109 |
| $9,000-$9,999 | 90 | 105 | 116 | 118 |
| $10,000-$10,999 | 97 | 113 | 125 | 127 |
| $11,000-$11,999 | 104 | 120 | 133 | 136 |
| $12,000-$12,999 | 111 | 127 | 141 | 145 |
| $13,000-$13,999 | 118 | 134 | 149 | 153 |
| $14,000-$14,999 | 125 | 141 | 157 | 161 |
| $15,000-$15,999 | 132 | 148 | 165 | 169 |
| $16,000-$16,999 | 139 | 155 | 173 | 177 |
| $17,000-$17,999 | 145 | 162 | 180 | 185 |
| $18,000-$18,999 | 151 | 168 | 187 | 193 |
| $19,000-$19,999 | 157 | 174 | 194 | 201 |

**Utah** [3] — Family size (persons)

| Income [1] | 1 | 2 | 3 | 4 | 5 | Over 5 |
|---|---|---|---|---|---|---|
| Under $3,000 | $60 | $78 | $81 | $95 | $95 | $95 |
| $3,000-$3,999 | 73 | 96 | 100 | 115 | 115 | 119 |
| $4,000-$4,999 | 86 | 111 | 118 | 132 | 135 | 141 |
| $5,000-$5,999 | 97 | 126 | 134 | 148 | 153 | 160 |
| $6,000-$6,999 | 108 | 139 | 149 | 163 | 171 | 179 |
| $7,000-$7,999 | 118 | 151 | 163 | 176 | 188 | 197 |
| $8,000-$8,999 | 127 | 163 | 177 | 189 | 204 | 214 |
| $9,000-$9,999 | 136 | 174 | 190 | 201 | 219 | 230 |
| $10,000-$10,999 | 145 | 185 | 203 | 213 | 234 | 246 |
| $11,000-$11,999 | 153 | 196 | 215 | 224 | 248 | 261 |
| $12,000-$12,999 | 161 | 206 | 227 | 235 | 262 | 276 |
| $13,000-$13,999 | 169 | 216 | 239 | 245 | 275 | 291 |
| $14,000-$14,999 | 177 | 225 | 250 | 255 | 288 | 305 |
| $15,000-$15,999 | 185 | 234 | 261 | 265 | 301 | 319 |
| $16,000-$16,999 | 192 | 243 | 272 | 274 | 313 | 332 |
| $17,000-$17,999 | 199 | 252 | 282 | 283 | 325 | 345 |
| $18,000-$18,999 | 206 | 260 | 292 | 292 | 337 | 358 |
| $19,000-$19,999 | 213 | 268 | 302 | 302 | 349 | 371 |

**Vermont** [8] — Family size (persons)

| Income [1] | 1 | 2 | 3&4 | 5 | Over 5 |
|---|---|---|---|---|---|
| Under $3,000 | $16 | $20 | $25 | $30 | $30 |
| $3,000-$3,999 | 20 | 26 | 32 | 38 | 38 |
| $4,000-$4,999 | 24 | 31 | 38 | 46 | 46 |
| $5,000-$5,999 | 28 | 36 | 44 | 52 | 53 |
| $6,000-$6,999 | 32 | 41 | 49 | 58 | 59 |
| $7,000-$7,999 | 35 | 46 | 54 | 64 | 66 |
| $8,000-$8,999 | 38 | 51 | 59 | 70 | 72 |
| $9,000-$9,999 | 41 | 55 | 64 | 76 | 78 |
| $10,000-$10,999 | 44 | 59 | 69 | 81 | 84 |
| $11,000-$11,999 | 47 | 63 | 74 | 86 | 89 |
| $12,000-$12,999 | 50 | 67 | 78 | 91 | 95 |
| $13,000-$13,999 | 52 | 71 | 83 | 96 | 100 |
| $14,000-$14,999 | 55 | 75 | 87 | 101 | 106 |
| $15,000-$15,999 | 57 | 79 | 91 | 106 | 111 |
| $16,000-$16,999 | 60 | 83 | 96 | 110 | 116 |
| $17,000-$17,999 | 62 | 87 | 100 | 115 | 121 |
| $18,000-$18,999 | 65 | 91 | 104 | 119 | 126 |
| $19,000-$19,999 | 67 | 94 | 108 | 124 | 131 |

**Virginia** [9] — Family size (persons)

| Income [1] | 1 | 2 | 3&4 | 5 | Over 5 |
|---|---|---|---|---|---|
| Under $3,000 | $43 | $50 | $63 | $69 | $70 |
| $3,000-$3,999 | 52 | 63 | 78 | 86 | 88 |
| $4,000-$4,999 | 61 | 75 | 91 | 101 | 104 |
| $5,000-$5,999 | 69 | 86 | 103 | 115 | 119 |
| $6,000-$6,999 | 76 | 96 | 114 | 128 | 133 |
| $7,000-$7,999 | 83 | 106 | 125 | 141 | 147 |
| $8,000-$8,999 | 90 | 115 | 135 | 153 | 160 |
| $9,000-$9,999 | 96 | 124 | 145 | 164 | 172 |
| $10,000-$10,999 | 102 | 132 | 154 | 175 | 184 |
| $11,000-$11,999 | 108 | 140 | 163 | 186 | 196 |
| $12,000-$12,999 | 114 | 148 | 172 | 196 | 208 |
| $13,000-$13,999 | 119 | 156 | 180 | 206 | 219 |
| $14,000-$14,999 | 124 | 164 | 188 | 216 | 230 |
| $15,000-$15,999 | 129 | 172 | 196 | 225 | 240 |
| $16,000-$16,999 | 134 | 179 | 204 | 234 | 250 |
| $17,000-$17,999 | 139 | 186 | 212 | 243 | 260 |
| $18,000-$18,999 | 144 | 193 | 219 | 252 | 270 |
| $19,000-$19,999 | 149 | 200 | 226 | 261 | 280 |

**Washington** [3] — Family size (persons)

| Income [1] | 1 | 2 | 3 | 4 | 5 | Over 5 |
|---|---|---|---|---|---|---|
| Under $3,000 | $59 | $79 | $81 | $98 | $98 | $98 |
| $3,000-$3,999 | 74 | 97 | 102 | 118 | 119 | 122 |
| $4,000-$4,999 | 86 | 114 | 120 | 137 | 141 | 145 |
| $5,000-$5,999 | 98 | 129 | 138 | 153 | 161 | 166 |
| $6,000-$6,999 | 109 | 143 | 154 | 169 | 179 | 186 |
| $7,000-$7,999 | 119 | 156 | 169 | 183 | 197 | 205 |
| $8,000-$8,999 | 129 | 168 | 184 | 197 | 214 | 223 |
| $9,000-$9,999 | 139 | 180 | 198 | 210 | 230 | 241 |
| $10,000-$10,999 | 148 | 191 | 212 | 222 | 246 | 258 |
| $11,000-$11,999 | 157 | 202 | 225 | 234 | 261 | 274 |
| $12,000-$12,999 | 166 | 213 | 238 | 245 | 276 | 290 |
| $13,000-$13,999 | 174 | 224 | 251 | 256 | 291 | 305 |
| $14,000-$14,999 | 182 | 234 | 263 | 267 | 305 | 320 |
| $15,000-$15,999 | 190 | 244 | 275 | 277 | 319 | 335 |
| $16,000-$16,999 | 198 | 253 | 287 | 287 | 332 | 350 |
| $17,000-$17,999 | 205 | 262 | 298 | 298 | 345 | 364 |
| $18,000-$18,999 | 212 | 271 | 309 | 309 | 358 | 378 |
| $19,000-$19,999 | 219 | 280 | 320 | 320 | 370 | 392 |

**West Virginia** [8] — Family size (persons)

| Income [1] | 1 | 2 | 3&4 | 5 | Over 5 |
|---|---|---|---|---|---|
| Under $3,000 | $36 | $42 | $52 | $57 | $57 |
| $3,000-$3,999 | 45 | 53 | 65 | 71 | 71 |
| $4,000-$4,999 | 52 | 63 | 76 | 84 | 85 |
| $5,000-$5,999 | 59 | 73 | 86 | 96 | 97 |
| $6,000-$6,999 | 66 | 82 | 96 | 107 | 109 |
| $7,000-$7,999 | 72 | 90 | 105 | 118 | 121 |
| $8,000-$8,999 | 78 | 98 | 114 | 128 | 132 |
| $9,000-$9,999 | 84 | 106 | 122 | 138 | 143 |
| $10,000-$10,999 | 89 | 113 | 130 | 147 | 153 |
| $11,000-$11,999 | 94 | 121 | 138 | 156 | 163 |
| $12,000-$12,999 | 99 | 128 | 145 | 165 | 173 |
| $13,000-$13,999 | 104 | 135 | 152 | 174 | 183 |
| $14,000-$14,999 | 109 | 142 | 159 | 182 | 192 |
| $15,000-$15,999 | 114 | 148 | 166 | 190 | 201 |
| $16,000-$16,999 | 119 | 154 | 173 | 198 | 210 |
| $17,000-$17,999 | 123 | 160 | 180 | 206 | 219 |
| $18,000-$18,999 | 127 | 166 | 186 | 214 | 228 |
| $19,000-$19,999 | 131 | 172 | 192 | 221 | 236 |

**Wisconsin** — Family size

| Income [1] | 1&2 | 3&4 | 5 | Over 5 |
|---|---|---|---|---|
| Under $3,000 | $38 | $44 | $45 | $45 |
| $3,000-$3,999 | 49 | 57 | 58 | 59 |
| $4,000-$4,999 | 59 | 69 | 71 | 73 |
| $5,000-$5,999 | 69 | 80 | 83 | 86 |
| $6,000-$6,999 | 78 | 91 | 95 | 99 |
| $7,000-$7,999 | 87 | 101 | 106 | 111 |
| $8,000-$8,999 | 95 | 111 | 117 | 123 |
| $9,000-$9,999 | 103 | 121 | 128 | 135 |
| $10,000-$10,999 | 111 | 131 | 139 | 146 |
| $11,000-$11,999 | 119 | 140 | 149 | 157 |
| $12,000-$12,999 | 127 | 149 | 159 | 168 |
| $13,000-$13,999 | 135 | 158 | 169 | 179 |
| $14,000-$14,999 | 143 | 167 | 179 | 190 |
| $15,000-$15,999 | 150 | 176 | 189 | 201 |
| $16,000-$16,999 | 157 | 184 | 199 | 212 |
| $17,000-$17,999 | 164 | 192 | 208 | 222 |
| $18,000-$18,999 | 171 | 200 | 217 | 232 |
| $19,000-$19,999 | 178 | 208 | 226 | 242 |

**Wyoming** — Family size (persons)

| Income [1] | 1 | 2 | 3 | 4 | 5 | Over 5 |
|---|---|---|---|---|---|---|
| Under $3,000 | $39 | $51 | $53 | $62 | $62 | $62 |
| $3,000-$3,999 | 48 | 63 | 65 | 75 | 76 | 78 |
| $4,000-$4,999 | 56 | 73 | 77 | 87 | 89 | 92 |
| $5,000-$5,999 | 64 | 82 | 88 | 97 | 101 | 106 |
| $6,000-$6,999 | 71 | 91 | 98 | 107 | 113 | 118 |
| $7,000-$7,999 | 77 | 99 | 107 | 116 | 124 | 130 |
| $8,000-$8,999 | 83 | 107 | 116 | 125 | 134 | 141 |
| $9,000-$9,999 | 89 | 115 | 125 | 133 | 144 | 152 |
| $10,000-$10,999 | 95 | 122 | 134 | 140 | 154 | 163 |
| $11,000-$11,999 | 101 | 129 | 142 | 148 | 163 | 173 |
| $12,000-$12,999 | 106 | 136 | 150 | 155 | 172 | 183 |
| $13,000-$13,999 | 111 | 142 | 158 | 162 | 181 | 193 |
| $14,000-$14,999 | 116 | 148 | 165 | 169 | 190 | 202 |
| $15,000-$15,999 | 121 | 154 | 172 | 175 | 199 | 211 |
| $16,000-$16,999 | 126 | 160 | 179 | 181 | 207 | 220 |
| $17,000-$17,999 | 131 | 166 | 186 | 187 | 215 | 229 |
| $18,000-$18,999 | 136 | 172 | 193 | 193 | 223 | 238 |
| $19,000-$19,999 | 140 | 177 | 200 | 200 | 231 | 246 |

[1] Total of adjusted gross income (line 17, Form 1040) and nontaxable receipts such as social security, veterans', and railroad retirement benefits, and workmen's compensation.
[2] Local sales taxes are not included. Add an amount based on the ratio between the local and State sales tax rates considering the number of months the taxes have been in effect.
[3] Local sales taxes are included. Taxpayers not paying local sales taxes should use 90 percent of the amount allowed.
[4] Local sales taxes are not included. If paid all year add (a) 25 percent if the local tax rate is 1 percent, (b) 50 percent if the local tax rate is 2 percent, (c) 75 percent if the local tax rate is 3 percent. Otherwise, add a proportionate amount.
[5] Local sales taxes are not included. Add 33 percent if paid all year. Otherwise, add a proportionate amount.
[6] Local sales taxes of ½ cent are not included. Add 1 percent of the table amount for each month the county tax is in effect.
[7] Local sales taxes are not included. Add the amount paid.
[8] The sales tax paid on an automobile purchased in Vermont and sales tax paid on an automobile titled in West Virginia are not deductible because they are imposed at a rate higher than the rate which qualified the State general sales tax as a deduction.
[9] Local sales taxes are included.



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# Schedules A&B—Itemized Deductions AND Dividend and Interest Income

(Form 1040)
Department of the Treasury
Internal Revenue Service

► Attach to Form 1040.

**1972**

Name(s) as shown on Form 1040 | Your social security number

## Schedule A—Itemized Deductions (Schedule B on back)

**Medical and dental expenses (not compensated by insurance or otherwise)** for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

1 One half (but not more than $150) of insurance premiums for medical care. (Be sure to include in line 10 below) . . .
2 Medicine and drugs . . . . . .
3 Enter 1% of line 17, Form 1040 . . .
4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero) . .
5 Enter balance of insurance premiums for medical care not entered on line 1 . .
6 Itemize other medical and dental expenses. Include hearing aids, dentures, eyeglasses, transportation, etc.

7 Total (add lines 4, 5, and 6) . . . .
8 Enter 3% of line 17, Form 1040 . . .
9 Subtract line 8 from line 7. Enter difference (if less than zero, enter zero) . .
10 Total deductible medical and dental expenses (Add lines 1 and 9. Enter here and on line 33, below.) . . . . . ►

**Taxes.**
11 Real estate . . . . . .
12 State and local gasoline (see gas tax tables)
13 General sales (see sales tax tables) . .
14 State and local income . . . . . .
15 Personal property . . . . . .
16 Other

17 Total taxes (Add lines 11 through 16. Enter here and on line 34, below.). ►

**Contributions.**—Cash—including checks, money orders, etc. (Itemize—see instructions on page 11 for examples.)

18 Total cash contributions . . . . .
19 Other than cash (see instructions on page 12 for required statement). Enter total for such items here . . . . .
20 Carryover from prior years . . . .
21 Total contributions (Add lines 18, 19, and 20. Enter here and on line 35, below.) ►

**Interest expense.**
22 Home mortgage . . . . . .
23 Installment purchases . . . . . .
24 Other (Itemize)

25 Total interest expense (Add lines 22, 23 and 24. Enter here and on line 36, below.) . . . . . ►

**Casualty or theft loss(es)**
See instructions on page 12. NOTE: If you had more than one casualty or theft loss occurrence, OMIT lines 26 through 29 and see page 12 of the instructions for guidance.
26 Loss before adjustments . . . . .
27 Insurance reimbursement . . . .
28 $100 limitation . . . . . $100 00
29 Add lines 27 and 28 . . . . . .
30 Casualty or theft loss. (Excess of line 26 over line 29. Enter here and on line 37, below.) . . . . . ►

31 Child and dependent care expenses from Form 2441. (Enter here and on line 38, below.) . . . . . ►

Miscellaneous deductions for alimony, union dues, etc. (see instructions on page 13).

32 Total miscellaneous deductions (Enter here and on line 39, below.) . . . ►

## Summary of Itemized Deductions

**A**

33 Total deductible medical and dental expenses (from line 10) . . . . . .
34 Total taxes (from line 17) . . . . . .
35 Total contributions (from line 21) . . . . . .
36 Total interest expense (from line 25) . . . . . .
37 Casualty and theft loss(es) (from line 30) . . . . . .
38 Child and dependent care expenses (from line 31) . . . . . .
39 Total miscellaneous deductions (from line 32) . . . . . .
40 TOTAL ITEMIZED DEDUCTIONS. (Add lines 33 through 39. Enter here and on Form 1040, line 52.) . . ►

## PART V.—Other Taxes

**Line 62—Self-employment Tax.**—Enter amount shown on line 16, Schedule SE.

**Line 63—Tax from Recomputing Prior Year Investment Credit.**—Enter the difference between the credit taken in a prior year and the credit you refigured due to disposing of the property early. Attach **Form 4255.**

**Line 64—Minimum Tax.**—If you have items of tax preference (accelerated depreciation, stock options, long-term capital gains, etc.) of more than $15,000, attach **Form 4625** even if there is no minimum tax due.

**Lines 65 and 66—Tax on Tip Income.**—If you received tips you did not report to your employer, or if your wages were not enough for him to withhold social security or railroad retirement tax, you have to pay these taxes with your Form 1040.

The Form W-2 your employer gives you will show any social security tax you owe on tips you reported to him. Enter that amount on line 66.

For tips you did not report but must pay social security tax on, attach **Form 4137.** Enter the tax on line 65. For tips you have to pay railroad retirement tax on, get in touch with your nearest Railroad Retirement Board office for information. Include the tax on line 65. On the dotted line to the left, write "RR tax on tips."

Be sure all your tips are included as income on line 11, Form 1040.

## PART VI.—Other Payments

**Line 68—Excess Social Security Tax Withheld—More Than One Employer.**—If you had more than one employer in 1972 and together they paid you more than $9,000 in wages, too much social security (FICA) tax may have been taken out of your wages. If too much was withheld, you can take credit for it against your income tax. Follow the steps below to figure your credit. If you are filing a joint return, you have to figure this separately for you and your wife (husband).

Step 1. (a) Add all social security (FICA) tax withheld by employers from your wages as shown on all forms W-2 for 1972.
**Caution:** Do not include more than $468 for any employer. (See note that follows.) Enter the total here . . . . . $
(b) Add all uncollected tax on tips, if any, as shown on all Forms W-2 for 1972. Enter the total here . . $
Step 2. Add (a) and (b) . . . . . $
Step 3. Subtract . . . . . $468.00
Step 4. Enter this amount on Form 1040, line 68 . . . . . $

**Note:** *If any employer took out more than $468 for social security tax, ask him to refund the excess amount owed you. You cannot take credit for it on your return.*

**Excess Hospital Insurance Benefits Tax (Railroad Employees and Railroad Employee Representatives).**—If in 1972 you received taxable RRTA compensation (exclusive of taxable compensation earned or deemed earned in a year prior to 1968) and you also received FICA (social security) wages and the total of the compensation and wages is more than $9,000, you are entitled to claim on line 68 any excess of that amount that was applied as payment for hospital insurance tax. To compute the excess, see **Form 4469.**

**Line 69—Credit for Federal Taxes on Special Fuels, Nonhighway Gasoline and Lubricating Oil.**—Enter on this line any tax credit you can take for:

*(1)* Gasoline used—
(a) on a farm for farming use.
(b) in vehicles and machines used off the highway, such as in boats and, generally, in commercial aircraft.
(c) in vehicles furnishing certain public transportation by land.

*(2)* Lubricating oil used for any purpose other than in a highway motor vehicle.

*(3)* Special fuels used—
(a) on a farm for farming use.
(b) in vehicles furnishing certain public transportation by land.
(c) generally, in commercial aviation or under other conditions not subject to tax.

Attach **Form 4136.** For more information, get **Publication 225,** Farmer's Tax Guide, or **Publication 378,** Federal Fuel Tax Credit or Refund for Nonhighway and Transit Users.

**Line 70—Credit for Taxes Paid by Regulated Investment Companies.**—Enter the credit on this line. Attach **Copy B of Form 2439.**

# Instructions for Schedule A (Form 1040)

## Itemized Deductions

*(See the blocked instruction on page 6, Should You Use the Standard Deduction or Itemize Your Deductions?)*

### Medical and Dental Expenses

First, if you decide to itemize your deductions, you can deduct one-half (up to $150) of the amount you paid for medical care insurance even if you have no other medical expenses.

If you had payments for medicines, doctors, hospitals, etc., follow the step-by-step instructions in line 1 through 10 on Schedule A. Follow these lines carefully because they show you how much you can deduct. Show the amount you paid for medicine and drugs. Next, subtract 1 percent of your adjusted gross income from that amount. Add the amounts on lines 4, 5, and 6. Then subtract from the total, 3 percent of your adjusted gross income. The remainder plus your medical care insurance on line 1, is your medical expense deduction. The one percent and three percent limitations apply in all cases, regardless of your age or the age of your wife (husband) or other dependents.

The medical expenses can be for yourself, your wife (husband) or any dependent who received over half his (her) support from you even if the dependent had income of $750 or more.

Include all amounts you paid during 1972, but do not include amounts repaid to you, or paid to anyone else, by hospital, health or accident insurance. And be sure to include on line 5 the rest of the amount you paid for medical care insurance (the amount you could not list on line 1). Some examples of what you can and cannot deduct are given below.

**Types of Expenses You Can Deduct.**—

Payments for medicines, drugs, vaccines, and vitamins your doctor told you to take, but not vitamins you take on your own just to keep healthy.

Payments to hospitals, physicians (medical doctors and osteopaths), dentists, nurses, chiropractors, podiatrists, physiotherapist, psychiatrists, psychoanalysts, and eye doctors or others who examine or test eyes. (If you pay someone to do both nursing and housework, you can deduct only the nursing cost.)

Payments for false teeth, eyeglasses, medical and surgical aids, arches, braces, crutches, sacroiliac belts, wheelchairs, batteries for hearing aids, orthopedic shoes, and cost and care of seeing eye dogs, etc.

Payments for ambulance service and other travel costs necessary to get medical care. Instead of figuring amounts you spent for gas, oil, etc., for your car, you can take 6 cents a mile.

Payments for examinations, X-ray services, insulin treatment, whirlpool baths the doctor ordered, meals and lodging if part of cost for care in a hospital or similar place, hospital or medical insurance, including monthly payments for extra medical insurance under Medicare.

**Types of Expenses You Cannot Deduct.**—

Payments for funerals and cemetery lots, cosmetics, illegal operations or drugs that are against the law, travel your doctor tells you to take for rest or change, life insurance policies, the part of social security tax you pay for basic Medicare.

If you need more information, get **Publication 502,** Deduction for Medical and Dental Expenses.

### Taxes

**You Can Deduct.**—

Real estate taxes.

State and local taxes on gas used in your car, boat, etc. For amount to deduct for gas used in your car, see State Gasoline Tax Table on page 11.

State and local income taxes.

Personal property taxes. If part of the amount you paid for your car tags was based on the car's value, you can deduct that part as a personal property tax. If you need more information about this contact your local Internal Revenue office.

General sales taxes. For amount to deduct, see the Optional State Sales Tax Tables.

The only sales taxes you can add to the table amount are those on the following.

*(1)* A boat, an airplane, a trailer home, or materials you bought to build a home if:
(a) the tax rate was the same as the general sales tax rate, and
(b) the seller stated the tax separately from the price of the item but included it in the total amount you paid.

(2) A car, unless you bought it in Vermont or West Virginia. (In these states, the tax rates are higher than the general sales tax rate.)

The sales tax tables cover income up to $19,999 (Income is: line 17 of Form 1040 plus any income you received that is not subject to tax, such as social security, veterans', and railroad retirement benefits and workmen's compensation.) The steps below and the examples shown explain how to figure your sales tax deduction if your income was over $19,999.

If your income was more than $19,999 but less than $100,000, figure your deduction as follows:

**Step 1.** For the first $19,999, find the amount for your family size in the table for your State.

**Step 2.** For each $1,000 or fraction thereof of income over $19,999, but less than $50,000, add 2 percent of the amount you determined in Step 1, above.

**Step 3.** For each $1,000 or fraction thereof of income over $49,999, but less than $100,000, add 1 percent of the amount you determined in Step 1, above.

If your income was $100,000 or more, your deduction is 210 percent of the amount determined in Step 1, above.

**Example 1.**—Assume your income was $27,250, you live in Ohio, and there are 5 persons in your family.

| | |
|---|---|
| **Step 1.** The Ohio table for income of $19,999 and a family of 5 persons shows . . . . . | $184.00 |
| **Step 2.** Figure this step as follows: .02 × $184.00 = $3.68; $27,250 − $19,999 = $7,251; $7,251 ÷ 1,000 = 7.251 or 8 (each $1,000 or part of $1,000 of income); 8 × $3.68 = . . . . . | 29.44 |
| Ohio sales tax deduction on income of $27,250 for family of 5 . . . . . | $213.44 |

**Example 2.**—Assume the same facts except that your income was $52,500.

| | |
|---|---|
| **Step 1.** Ohio sales tax table—$19,999 income—family size 5 . . . | $184.00 |
| **Step 2.** Figure this step as follows: .02 × $184.00 = $3.68; $49,999 − $19,999 = $30,000; $30,000 ÷ 1,000 = 30; 30 × $3.68 = . . . . . | 110.40 |
| **Step 3.** Figure this step as follows: .01 × $184.00 = $1.84; $52,500 − $49,999 = $2,501; $2,501 ÷ 1,000 = 2.501 or 3; 3 × $1.84 = . . . . . | 5.52 |
| Ohio sales tax deduction on income of $52,500 for family of 5 . . . . . | $299.92 |

If your records show that you paid more sales tax than the amount shown in the table, you can deduct the larger amount and not use the table. If you do not use the table, you can deduct the following taxes:

(1) General State or local sales taxes you paid when you bought items.

(2) General State or local sales taxes the seller paid if he stated the tax separately from the price of the item but included it in the total amount you paid.

(3) Certain State or local selective sales or excise taxes if the rates were the same as the general sales tax rates.

**Do Not Deduct.—**

Federal social security tax, Federal excise taxes on your personal goods or for transportation, telephone, or gasoline.

Fees for hunting and dog licenses, car inspection, or the cost of driver's licenses.

Taxes you paid for another person, water taxes, or taxes on liquor, beer, wine, cigarettes, and tobacco.

Selective sales or excise taxes (such as those on admissions, room rental, etc.) even if they are separately stated. (Note: If these taxes are at the same rate as the general sales tax and you do not use the sales tax tables, you can deduct them as explained above.)

Taxes charged for sidewalks, front-foot benefits, or other improvements which make your property more valuable.

If you had any deductible tax other than those for lines 11 through 15 on Schedule A (such as foreign income tax), describe the tax and show the amount on line 16.

Use Schedules C, E, or F to deduct business Federal taxes, or other taxes paid for your business or profession.

For more information about taxes, get **Publication 546**, Income Tax Deduction for Taxes. More information about deductions homeowners can take is given in **Publication 530**, Tax Information on Deductions for Homeowners.

## State Gasoline Tax Table

The following list shows the tax rate on a gallon of gas in each State based on information available on September 1, 1972. Find the rate for your State. Then use the table below to find how much tax to deduct for the number of miles you drove your car. If your car had 4 cylinders or less, deduct half the table amount. If the rate for your State changed during 1972, find your deduction for the miles you drove at each rate, and add the two amounts.

If your records show that you paid more than the amount shown in the table, you can deduct the larger amount.

Alabama 7¢
Alaska 8¢
Arizona 7¢
Arkansas 7.5¢
California 7¢
Colorado 7¢
Connecticut 10¢ (Use 2×5¢ rate)
Delaware 8¢
Dist. of Columbia 7¢ (after Jan. 31, 8¢)
Florida 8¢
Georgia 7.5¢
Hawaii 5¢
Idaho 7¢ (after Mar. 31, 8.5¢)
Illinois 7.5¢
Indiana 8¢
Iowa 7¢
Kansas 7¢
Kentucky 7¢ (after June 30, 9¢)
Louisiana 8¢
Maine 9¢
Maryland 7¢ (after June 30, 9¢)
Massachusetts 7.5¢
Michigan 7¢
Minnesota 7¢
Mississippi 8¢
Missouri 5¢ (after Aug. 12, 7¢)
Montana 7¢
Nebraska 8.5¢
Nevada 6¢
New Hampshire 9¢
New Jersey 7¢ (after June 30, 8¢)
New Mexico 7¢
New York 7¢ (after Jan. 31, 8¢)
North Carolina 9¢
North Dakota 7¢
Ohio 7¢
Oklahoma 6.58¢
Oregon 7¢
Pennsylvania 8¢
Rhode Island 8¢
South Carolina 7¢ (after Aug. 31, 8¢)
South Dakota 7¢
Tennessee 7¢
Texas 5¢
Utah 7¢
Vermont 9¢
Virginia 7¢ (after June 30, 9¢)
Washington 9¢
West Virginia 8.5¢
Wisconsin 7¢
Wyoming 7¢

| Nonbusiness Mileage Driven | RATE PER GALLON 5¢ | 6¢ | 6.5¢ & 6.58¢ | 7¢ | 7.5¢ | 8¢ | 8.5¢ | 9¢ |
|---|---|---|---|---|---|---|---|---|
| Under 3,000 | $7 | $9 | $9 | $10 | $11 | $11 | $12 | $13 |
| 3,000 to 3,499 | 12 | 14 | 15 | 16 | 17 | 19 | 20 | 21 |
| 3,500 to 3,999 | 13 | 16 | 17 | 19 | 20 | 21 | 23 | 24 |
| 4,000 to 4,499 | 15 | 18 | 20 | 21 | 23 | 24 | 26 | 27 |
| 4,500 to 4,999 | 17 | 20 | 22 | 24 | 25 | 27 | 29 | 31 |
| 5,000 to 5,499 | 19 | 23 | 24 | 26 | 28 | 30 | 32 | 34 |
| 5,500 to 5,999 | 21 | 25 | 27 | 29 | 31 | 33 | 35 | 37 |
| 6,000 to 6,499 | 22 | 27 | 29 | 31 | 33 | 36 | 38 | 40 |
| 6,500 to 6,999 | 24 | 29 | 31 | 34 | 36 | 39 | 41 | 43 |
| 7,000 to 7,499 | 26 | 31 | 34 | 36 | 39 | 41 | 44 | 47 |
| 7,500 to 7,999 | 28 | 33 | 36 | 39 | 42 | 44 | 47 | 50 |
| 8,000 to 8,499 | 29 | 35 | 38 | 41 | 44 | 47 | 50 | 53 |
| 8,500 to 8,999 | 31 | 38 | 41 | 44 | 47 | 50 | 53 | 56 |
| 9,000 to 9,499 | 33 | 40 | 43 | 46 | 50 | 53 | 56 | 59 |
| 9,500 to 9,999 | 35 | 42 | 45 | 49 | 52 | 56 | 59 | 63 |

| Nonbusiness Mileage Driven | RATE PER GALLON 5¢ | 6¢ | 6.5¢ & 6.58¢ | 7¢ | 7.5¢ | 8¢ | 8.5¢ | 9¢ |
|---|---|---|---|---|---|---|---|---|
| 10,000 to 10,999 | $38 | $45 | $49 | $53 | $56 | $60 | $64 | $68 |
| 11,000 to 11,999 | 41 | 49 | 53 | 57 | 62 | 66 | 70 | 74 |
| 12,000 to 12,999 | 45 | 54 | 58 | 63 | 67 | 71 | 76 | 80 |
| 13,000 to 13,999 | 48 | 58 | 63 | 67 | 72 | 77 | 82 | 87 |
| 14,000 to 14,999 | 52 | 62 | 67 | 73 | 78 | 83 | 88 | 93 |
| 15,000 to 15,999 | 55 | 66 | 72 | 77 | 83 | 89 | 94 | 100 |
| 16,000 to 16,999 | 59 | 71 | 77 | 83 | 88 | 94 | 100 | 106 |
| 17,000 to 17,999 | 63 | 75 | 81 | 88 | 94 | 100 | 106 | 113 |
| 18,000 to 18,999 | 66 | 79 | 86 | 92 | 99 | 106 | 112 | 119 |
| 19,000 to 19,999 | 70 | 84 | 91 | 98 | 104 | 111 | 118 | 125 |
| 20,000 miles* | 71 | 86 | 93 | 100 | 107 | 114 | 121 | 129 |

*For over 20,000 miles, use table amounts corresponding to total mileage driven. For example, for 25,000 miles, add the deduction for 5,000 to the deduction for 20,000 miles.

## Contributions

**You Can Deduct Gifts To.—**

Organizations operated for religious, charitable, educational, scientific, or literary purposes, or to prevent cruelty to animals and children. These include:

Churches (including assessments paid), Salvation Army, Red Cross, CARE, Goodwill Industries, United Funds and Community Chests, Boy Scouts, Girl Scouts, Boys Clubs of America, and similar organizations.

Fraternal organizations if the gifts will be used for the above purposes, and certain cultural and veterans' organizations.

Governmental agencies that will use the gifts for public purposes, including civil defense.

Nonprofit schools, hospitals, and organizations whose main purpose is to find a cure for (or to help persons who have) arthritis, asthma, cancer, cerebral palsy, cystic fibrosis, heart disease, diabetes, hemophilia, mental illness and retardation, multiple sclerosis, muscular dystrophy, polio, tuberculosis, etc.



**You Can Also Deduct.—**

Amounts you paid for your gasoline and other expenses necessary to carry out your duties as a civil defense volunteer. (Do not deduct any amounts that were repaid to you.)

Out-of-pocket expenses such as gas, oil, etc., to do volunteer work for a charitable organization. (Do not deduct any amounts that were repaid to you.) Instead of figuring what you spent for gas and oil, you can take 6 cents a mile.

In some cases, amounts you spent to take care of a student in your home under a written agreement with a charitable or educational institution.

**Do Not Deduct Gifts To.—**

Relatives, friends, or other persons.

Foreign organizations, organizations operated for personal profit or where a large part of their activity is to try to get persons to vote for new laws or changes in old laws.

Social clubs, labor unions, or chambers of commerce.

Deduct what you gave in cash (checks, money orders, etc.) or property, but do not deduct the value of your time or services. If you gave property (other than securities), describe it, show the date you gave it, and how you figured its value. Also, for each gift valued at over $200 and each gift of capital gain or ordinary income property, explain:

(1) Any conditions attached to the gift,

(2) How you got the property,

(3) Cost or other basis of the property if you owned it less than five years or if Internal Revenue Code Section 170(e) applies, and

(4) Attach a signed copy of any appraisal. If you elected to reduce your deduction for contributions of capital gain property, indicate this and show how you figured it.

**Publication 561**, Valuation of Donated Property, gives information and guidelines on appraisals. A special rule is given to figure the amount you can deduct for a gift of ordinary income property described in section 170(e)(1)(A) of the Internal Revenue Code. Generally, you cannot take a deduction for a transfer of a future interest in tangible personal property until the entire interest has been transferred.

For more information about contributions, get **Publication 526**, Income Tax Deduction for Contributions. It explains special rules, the maximum amount you can deduct, examples and limits on gifts of appreciated property, rent-free use of property, bargain sales to charity, and gifts of the use of property.

## Interest Expense

Show on Schedule A only interest on nonbusiness items. Show interest paid on business items on the same schedule you use to report your business income.

**You Can Deduct Interest On.—**

Your personal note to a bank, credit union, or person for money you borrowed.

Mortgage on your home.

Life insurance loan if the interest is paid in cash.

Taxes you paid late. Show only the interest. If the taxes are the kind you can deduct, enter them under the heading, "Taxes."

Bank credit card plan. You can deduct the finance charge as interest if no part is for service charges, loan fees, credit investigation fees, etc.

Revolving charge accounts. You may deduct the "finance charge" levied by retail stores on your revolving charge accounts if the charges are based on your unpaid balance and computed monthly.

Personal property (cars, televisions, etc.), that you buy on the installment plan. If the carrying charges are separately stated, but the interest charge cannot be ascertained, deduct the lower of the following amounts: (1) 6 percent of your average unpaid monthly balance, or (2) the actual charges for the year.

**Caution:** *Interest expense in excess of $25,000 ($12,500 if married filing separately) paid or accrued on an indebtedness related to property held for investment may be subject to certain limitations. See* **Form 4952** *for further instructions and if applicable, report the allowable interest expense which is to be treated as an itemized deduction on line 24, Schedule A.*

**Do Not Deduct Interest On.—**

Money owed by another person unless you have to pay it if he does not.

Money you owe that the law will not make you pay back, such as gambling debts.

Life insurance loan if the interest is added to the loan and you report on the cash basis.

Money you borrowed to buy tax-exempt securities or single-premium life insurance.

Do not include items like carrying charges and insurance.

For more information on interest expenses, get **Publication 545**, Income Tax Deduction for Interest Expense.

## Casualty or Theft Loss(es)

If you had property that was stolen or damaged by fire, storm, car accident, shipwreck, etc., you may be able to deduct your loss or part of it. In general, Schedule A can be used to report a casualty or theft loss. On property used only for personal purposes you can deduct only the amount over any insurance or other reimbursements plus $100 (if a husband and wife owned the property jointly but file separate returns, both have to subtract $100 from their part of the loss).

Casualty or theft losses of trade, business, rental, royalty, or other income producing properties are not subject to the $100 limitation.

If you had more than one casualty or theft loss occurrence omit lines 26 through 29 of Schedule A (Form 1040). On a separate sheet of paper prepare a schedule using the information on lines 26 through 30 for each loss occurrence. Total the net losses for each occurrence and enter it on line 30, Schedule A. Write in the margin to the right of line 30, "multiple casualty/theft losses, see attachment."

You may find Form 4684, Casualties and Thefts, helpful in determining the amount of your loss, particularly if the property is over six months old. If you fill out Form 4684 omit lines 26 through 29 of Schedule A (Form 1040) and enter the loss from Form 4684 on line 30.

For more information, get **Publication 547**, Tax Information on Disasters, Casualty Losses, and Thefts.

## Care of Children and Other Dependents

If you paid someone to take care of a dependent so you (and your wife (husband) if married) could work or find work, you may be able to deduct up to $400 of your expenses for each month. Self-employment is considered employment for the purpose of this deduction.

The expense must be for the following persons who lived in your home as members of your family:

(1) Your child or stepchild under 15 years old who can be claimed as an exemption.

(2) A dependent who could not care for herself (himself) because of mental or physical illness. This must be a person you could claim as an exemption except for the fact that she (he) received more than $750 income. See page 5 of the instructions for Exemptions.

(3) Your wife (husband) who could not care for herself (himself) because of mental or physical illness.

You can deduct expenses for the services of a maid or cook but not for the services of a chauffeur, bartender, or gardener. The full amount you paid to a nursery school is dependent care expense, even if the school gave your child lunch. But school expenses you paid for a child in the first or higher grade are not. Expenses paid to a person related to you or your wife (husband) cannot be deducted.

The expense must be for services in your home, with one exception. You can deduct the cost of services outside your home for your dependent child or stepchild under 15 years old. In this case, the amount you can deduct is limited to:

(1) $200 a month for one child.

(2) $300 a month for two children.

(3) $400 a month for three or more children.

If your wife (husband) or dependent over 15 years old was physically or mentally unable to care for herself (himself) and received income and/or disability payments during 1972, you have to reduce your monthly expense as follows:

*(1) Dependent over 15.*—Subtract $750 from the adjusted gross income and disability payments the dependent received during 1972. Divide the balance by the number of months you paid expenses for her (him). Then subtract the result from your monthly expenses paid for her (him).

*(2) Wife (husband).*—Divide disability payments your wife (husband) received during 1972 by the number of months you paid expenses for your wife (husband). Then subtract the result from your monthly expenses paid for your wife (husband).

Disability payment means payment (other than a gift) the person received because of her (his) physical or mental condition and which is not included in income. For example, workmen's or veterans' disability compensation, private health and accident insurance.

If your adjusted gross income (line 17, Form 1040) was more than $18,000, you have to reduce your monthly expenses by dividing one-half of the amount over $18,000 by 12 (number of months in your taxable year). For example, if your adjusted gross income was $20,400, you would reduce your monthly expenses by $100 ($20,400 less $18,000 ÷ 2 = $1,200 ÷ 12 = $100). If you were married for all or part of the year, be sure to take into account the adjusted gross income of both you and your wife (husband) for the time you were married.

Requirements for married taxpayers:

(1) If you were married at the end of 1972, you and your wife (husband) must file a joint return for the year to claim the deduction.

Schedules A & B (Form 1040) 1972 **Schedule B—Dividend and Interest Income** Page 2

Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side) | Your social security number

**Part I Dividend Income**

**Note:** If gross dividends (including capital gain distributions) and other distributions on stock are $200 or less, do not complete this part. But enter gross dividends less the sum of capital gain distributions and non-taxable distributions, if any, on Form 1040, line 12a (see note below).

1 Gross dividends (including capital gain distributions) and other distributions on stock. (List payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)

2 Total of line 1 . . . . . . . . . .

3 Capital gain distributions (see instructions on page 13. Enter here and on Schedule D, line 7). See note below . . .

4 Nontaxable distributions (see instructions on page 13) .

5 Total (add lines 3 and 4) . . . . . . .

6 **Dividends before exclusion** (subtract line 5 from line 2). Enter here and on Form 1040, line 12a . . . . . . . .

**Part II Interest Income**

**Note:** If interest is $200 or less, do not complete this part. But enter amount of interest received on Form 1040, line 13.

7 Interest includes earnings from savings and loan associations, mutual savings banks, cooperative banks, and credit unions as well as interest on bank deposits, bonds, tax refunds, etc. Interest also includes original issue discount on bonds and other evidences of indebtedness (see instructions on page 13). (List payers and amounts)

8 Total interest income. Enter here and on Form 1040, line 13 . . . . . .

**Note:** If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to compute the alternative tax, do not file that schedule. Instead, enter 50 percent of capital gain distributions on Form 1040, line 41.

**B**

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E.I. 13-2687290

*(2)* If you were married during the time you paid the expenses:

(a) Both you and your wife (husband) must have either worked full time or have been looking for a job, or

(b) Your wife (husband) had to be unable to care for herself (himself) because of mental or physical illness.

Use **Form 2441** to figure your deduction and attach the completed form to your return. Enter your deduction on line 31, Schedule A. For more information, get **Publication 503,** Child Care and Disabled Dependent Care.

## Miscellaneous Deductions

**Contributions to Candidates for Public Office, Itemized Deduction.**—You may claim an itemized deduction on line 32, Schedule A (Form 1040), or a tax credit on line 59, Form 1040, but you cannot claim both, for political contributions paid after December 31, 1971.

If you elect to claim an itemized deduction on line 32, Schedule A (Form 1040), the amount of the deduction entered may not exceed $50 ($100 if you are married and file a joint return). Just write "political contribution" on this line (you need not identify the person or political party) next to the amount of the contribution.

See page 9, for definitions of the following terms: "Political contributions," "Candidate," "National political party," "State," and "Local."

**Expenses for Education.**—You can generally deduct expenses for:

Education that helps you keep up or improve skills you must have in your present job, trade or business.

Education that your employer said you must have or the law or regulations say you must have, to keep your present salary or job.

**Do Not Deduct Expenses For.—**

Education that you need to meet the minimum educational requirements for your job, trade, or business.

Education that is part of a course of study that will lead to your getting a new trade or business.

The rules for reporting educational expenses are the same as those on page 9 for employee business expenses.

For more information, get **Publication 508,** Tax Information on Educational Expenses.

**Other.**—Under "Miscellaneous deductions," you can deduct several other types of expenses such as:

Cost of safety equipment, small tools, and supplies used in your job.

Dues to unions, professional organizations, chambers of commerce.

Cost of business entertainment.

Fees you paid to employment agencies to get a job.

Gambling losses, but only up to the amount you won.

Necessary expenses connected with producing or collecting income or for managing or protecting property held for producing income.

Periodic payments of alimony or separate maintenance made under a court decree. You can also deduct payments made under either (1) a written separation agreement entered into after August 16, 1954, or (2) a decree for support entered into after March 1, 1954. (The person who receives these payments must report them as income.) Do not deduct lump-sum cash or property settlements, voluntary payments not made under a court order or a written separation agreement or amounts that are indicated as payments for support of minor children. For more information, get **Publication 504,** Income Tax Deductions for Alimony Payments.

**Note:** *If you work for wages or a salary, be sure to include the employee business expenses you did not claim on line 48, Form 1040.*

**Do Not Deduct the Cost Of.**—Going to and from work or entertaining friends.

For more information, get **Publication 529,** Other Miscellaneous Deductions.

# Instructions for Schedule B (Form 1040)

**Line 1—Gross Dividends and Other Distributions on Stock.**—If you own stock, you have to report as dividends any payments you receive out of the company's earnings and profits. Usually dividends are paid in cash. But if you received merchandise or other property, you have to report its fair market value.

If you received more than $200 in gross dividends and other distributions (including capital gain dividends and nontaxable distributions), list names of all payers and amounts received in line 1, Schedule B. Be sure to include amounts you received through a nominee or other middle person. List his name as payer. Also include amounts you received as a member of a partnership or beneficiary of an estate or trust.

**Do Not Report the Following as Dividends.—**

Mutual insurance company dividends that reduce the premiums you pay. (These are not income.)

Dividends paid by savings and loan associations, mutual savings banks, cooperative banks, and credit unions on deposits or accounts from which you could withdraw your money. (Report these as interest.)

For more information and special rules for stock dividends, liquidations, stock rights, conversions and redemptions, get **Publication 550,** Tax Information on Investment Income and Expenses.

**Line 3—Capital Gain Distributions.**—Enter on this line all capital gain distributions. If you received a return of capital that was more than the cost (or other basis) of your stock, include the difference as a capital gain distribution, even though the paying corporation called it a nontaxable distribution. The amounts included on line 3 must also be included in line 1, Schedule B. Also see note at bottom of Schedule B.

**Line 4—Nontaxable Distributions.**—Enter on this line the total of nontaxable distributions (return of capital) not included in line 3. Your investment cost (or other basis) must be reduced by the amount of nontaxable distributions received. Amounts reported here cannot be more than the cost (or other basis) of your stock in paying corporations since amounts received over your cost (or other basis) are taxed as gains. These gains must be reported on separate Schedule D. Any amount entered on line 4 must also be included in line 1, Schedule B.

## Dividends Exclusion

You can exclude on Form 1040, line 12b, up to $100 of dividends received from qualifying domestic corporations.

If you file a joint return and both husband and wife had dividend income, each can exclude up to $100 of dividends received from qualifying corporations. However, neither can use any part of the $100 exclusion not used by the other. For example, if a husband had $300 in dividends, and his wife had $20, only $120 may be excluded.

Taxable dividends from the following corporations do not qualify for the dividends exclusion:

(a) Foreign corporations, including your share from a controlled foreign corporation.

(b) So-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

(c) Regulated investment companies, unless they have told you how much of such dividends qualify for the exclusion.

(d) Real estate investment trusts.

(e) Corporations receiving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business therein.

(f) Actual distributions out of the current earnings and profits of an electing small business corporation. However, for this purpose, current earnings and profits are limited to taxable income for the year.

**Line 7—Interest Income.**—If you received more than $200 in interest, list names of all payers and amounts received in line 7, Schedule B.

Report any interest you received or which was credited to your account so you could withdraw it. (It did not have to be entered in your passbook.)

**Include Interest on the Following.—**

Accounts with banks, credit unions, savings and loan associations, etc.

Tax refunds.

Notes and loans.

U.S. Savings bonds. The yearly increase in the value of a bond is interest. You can report it in either of the following ways.

*(1)* You can report the interest when you cash your bonds or, if earlier, when they mature. (This is the date after which a bond will earn no further interest.)

*(2)* You can report the "yearly increase" in all bonds on your return each year. (You can change to this way of reporting at any time. But if you do so, you must report in the first year you use this method the entire increase in all bonds from the date they were issued. And then report the "yearly increase" each year afterwards.)

For more information, get **Publication 576,** Tax Information on United States Savings bonds.

Bonds and debentures. Also arbitrage bonds issued after October 9, 1969, by State and local governments. But do not report interest on other State and municipal bonds and securities. If you held corporate bonds or other notes of debt originally issued at a discount after May 27, 1969, you have to include a certain portion of the discount for the part of the year you held the bond or note.

For more information about interest income, how to figure original issue bond discount, and rules for interest on industrial development bonds, get **Publication 550,** Tax Information on Investment Income and Expenses.

SCHEDULE D
(Form 1040)
Department of the Treasury
Internal Revenue Service

# Capital Gains and Losses

▶ Attach to Form 1040. ▶ Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.

**1972**

Name(s) as shown on Form 1040 | Social security number

## Part I Short-term Capital Gains and Losses—Assets Held Not More Than 6 Months

**D**

| a. Kind of property and description (Example, 100 shares of "Z" Co.) | b. How acquired. Enter letter symbol (see instruction D) | c. Mo., day, yr. (Put date sold above dotted line and date acquired below dotted line) | d. Gross sales price | e. Cost or other basis, as adjusted (see instruction E) and expense of sale | f. Gain (or loss) (d less e) |
|---|---|---|---|---|---|
| 1 | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

| | | | |
|---|---|---|---|
| 2 | Enter your share of net short-term gain (or loss) from partnerships and fiduciaries | 2 | |
| 3 | Enter net gain (or loss), combine lines 1 and 2 | 3 | |
| 4(a) | Short-term capital loss component carryover from years beginning before 1970 (see Instruction H) | 4(a) | |
| 4(b) | Short-term capital loss carryover attributable to years beginning after 1969 (see Instruction H) | 4(b) | |
| 5 | Net short-term gain (or loss), combine lines 3, 4(a) and 4(b) | 5 | |

## Part II Long-term Capital Gains and Losses—Assets Held More Than 6 Months

| | | | | | |
|---|---|---|---|---|---|
| 6 | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

| | | | |
|---|---|---|---|
| 7 | Capital gain distributions | 7 | |
| 8 | Enter gain if applicable from line 4(a)(1), Form 4797 (see Instruction A) | 8 | |
| 9 | Enter your share of net long-term gain (or loss) from partnerships and fiduciaries | 9 | |
| 10 | Enter your share of net long-term gain from small business corporations (Subchapter S) | 10 | |
| 11 | Net gain (or loss), combine lines 6 through 10 | 11 | |
| 12(a) | Long-term capital loss component carryover from years beginning before 1970 (see Instruction H) | 12(a) | |
| 12(b) | Long-term capital loss carryover attributable to years beginning after 1969 (see Instruction H) | 12(b) | |
| 13 | Net long-term gain (or loss), combine lines 11, 12(a) and 12(b) | 13 | |

## Part III Summary of Parts I and II

| | | | |
|---|---|---|---|
| 14 | Combine the amounts shown on lines 5 and 13, and enter the net gain or loss here | 14 | |
| 15 | **If line 14 shows a gain—** | | |
| | (a) Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part VI for computation of alternative tax). Enter zero if there is a loss or no entry on line 13 | 15(a) | |
| | (b) Subtract line 15(a) from line 14. Enter here and on line 36, Form 1040 | 15(b) | |
| 16 | **If line 14 shows a loss—** ▶ Omit lines 16(a) and 16(b) and go to Part IV if losses are shown on BOTH lines 12(a) and 13. See Instruction I. ▶ Otherwise, (a) Enter one of the following amounts: (i) If amount on line 5 is zero or a net gain, enter 50% of amount on line 14; (ii) If amount on line 13 is zero or a net gain, enter amount on line 14; or, (iii) If amounts on line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13 | 16(a) | |
| | (b) Enter here and enter as a (loss) on line 36, Form 1040, the smaller of: (i) The amount on line 16(a); (ii) $1,000 ($500 if married and filing a separate return—if a loss is shown on line 4(a) or 12(a), see instruction M for a higher limit not to exceed $1,000); or, (iii) Taxable income, as adjusted (see Instruction L) | 16(b) | ( ) |



## Part IV Capital Loss Limitation—Where Losses Are Shown on Both Lines 12(a) AND 13

| | | | | |
|---|---|---|---|---|
| 17 | Enter loss from line 5; if line 5 is zero or a gain, enter a zero | | 17 | |
| 18 | Enter loss from line 13 | | 18 | |
| 19 | Enter gain, if any, from line 5; if line 5 is zero or a loss, enter a zero | | 19 | |
| 20 | Reduce loss on line 18 to the extent of the gain, if any, on line 19 | | 20 | |
| 21 | Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero **NOTE:** If the entry on line 21 is zero, OMIT lines 22 through 28, and enter on line 29 the loss shown on line 12(a). | 21 | | |
| 22 | Enter gain, if any, from line 11 | 22 | | |
| 23 | Enter smaller of amount on line 21 or line 22 | 23 | | |
| 24 | Enter excess of gain on line 21 over amount on line 23 | 24 | | |
| 25 | Enter loss from line 4(a); if line 4(a) is blank, enter a zero | 25 | | |
| 26 | Reduce gain, if any, on line 24 to the extent of loss, if any, on line 25 (see Instruction J) | 26 | | |
| 27 | Enter loss from 12(a) | 27 | | |
| 28 | Add the gain(s) on line(s) 23 and 26 | 28 | | |
| 29 | Reduce the loss on line 27 to the extent of the gain, if any, on line 28 (see Instruction K) | | 29 | |
| 30 | Enter smaller of amount on line 29 or line 20 (if line 29 is zero, enter a zero) | | 30 | |
| 31 | Subtract amount on line 30 from the loss on line 20 | | 31 | |
| 32 | Enter 50% of the amount on line 31 | | 32 | |
| 33 | Add lines 17, 30, and 32 | | 33 | |
| 34 | Enter here and enter as a (loss) on line 36, Form 1040, the smaller of: (a) Amount on line 33; (b) Taxable Income, as adjusted (see Instruction L); or, (c) $1,000 ($500 if married and filing a separate return—see Instruction M for a higher limit not to exceed $1,000) | | 34 | ( ) |

## Part V Complete Part V if You are Married Filing a Separate Return and Losses are Shown on Lines 4(a) and 14. (See Instruction M).

| | | | |
|---|---|---|---|
| 35 | Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero **NOTE:** If the entry on line 35 is zero, OMIT lines 36 through 42, and enter on line 43 the loss shown on line 4(a). | 35 | |
| 36 | Enter gain, if any, from line 3 | 36 | |
| 37 | Enter smaller of amount on line 35 or line 36 | 37 | |
| 38 | Enter excess of gain on line 35 over amount on line 37 | 38 | |
| 39 | Enter loss from line 12(a); if line 12(a) is blank, enter a zero | 39 | |
| 40 | Reduce the gain, if any, on line 38 to the extent of the loss, if any, on line 39 (see Instruction J) | 40 | |
| 41 | Enter loss from line 4(a) | 41 | |
| 42 | Add the gain(s) on line(s) 37 and 40 | 42 | |
| 43 | Reduce the loss on line 41 to the extent of the gain, if any, on line 42 (see Instruction K) | 43 | |

## Part VI Computation of Alternative Tax (See Instruction V to See if the Alternative Tax Will Benefit You)

| | | | |
|---|---|---|---|
| 44 | Enter amount from line 55, Form 1040 | 44 | |
| 45 | Enter amount from line 15(a) | 45 | |
| 46 | Subtract amount on line 45 from amount on line 44 (but not less than zero) | 46 | |
| 47 | Enter smaller of amount on line 13 or line 14 | 47 | |
| | **If line 47 does not exceed $50,000 ($25,000 if married filing separately), check this block ☐ and omit lines 48 through 54.** | | |
| 48 | Enter long-term gains from certain binding contracts and installment sales (referred to as "certain subsection d gains"—see Instruction V) | 48 | |
| 49 | Enter amount from line 48 or $50,000 ($25,000 if married filing separately), whichever is larger | 49 | |
| | **If line 49 is equal to or greater than line 47, check this block ☐ and omit lines 50 through 54.** | | |
| 50 | Multiply amount on line 49 by 50% | 50 | |
| 51 | Add amounts on lines 46 and 50 | 51 | |
| 52 | Tax on line 44 or 45, whichever is greater (use Tax Rate Schedule in instructions) | 52 | |
| 53 | Tax on the amount on line 51 (use Tax Rate Schedule in instructions) | 53 | |
| 54 | Subtract amount on line 53 from amount on line 52 | 54 | |
| 55 | Tax on the amount on line 46 (use Tax Rate Schedule in instructions) | 55 | |
| 56 | If the block on line 47 or 49 is checked, enter 50% of line 45; otherwise enter 25% of line 49 | 56 | |
| 57 | Alternative Tax—add amounts on lines 54 (if applicable), 55, and 56. If smaller than the tax figured on the amount on line 55, Form 1040, enter this alternative tax on line 18, Form 1040 | 57 | |

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## Instructions for Schedule D (Form 1040)

*(References are to the Internal Revenue Code.)*

**A. Who May File.**—Use Schedule D (Form 1040) to report the sale or exchange of a capital asset as defined in Instruction B. In general, do not use Schedule D (Form 1040), but use Form 4797, Supplemental Schedule of Gains and Losses, to report (1) the sale, exchange, or involuntary conversion of trade or business property, certain depreciable and amortizable property; (2) the involuntary conversion (for example, a casualty or theft) of certain capital assets; and (3) the disposition of other noncapital assets not mentioned in (1). If a capital asset is involuntarily converted (for example, by reason of casualty or theft) you may use Form 4684, Casualties and Thefts, instead of completing Part I, Section A, Form 4797. Obtain these forms from an Internal Revenue Service office.

**B. What Is a Capital Asset.**—In general, all property you own and use for personal purposes, pleasure, or investment is a capital asset. Following are some examples: (1) stocks or bonds held in your personal account, (2) a dwelling owned and occupied by an individual and his family, (3) household furnishings used by an individual and his family, (4) an automobile used for pleasure.

In particular, a capital asset as defined by law is any piece of property, held by the taxpayer, except:

(a) stock in trade;

(b) real or personal property includible in inventory;

(c) real or personal property held for sale to customers;

(d) accounts or notes receivable acquired in the ordinary course of a trade or business for services rendered, or from the sale of any of the properties described in (a), (b), or (c), or for services rendered as an employee;

(e) depreciable property used in your trade or business (even though fully depreciated);

(f) real property used in your trade or business;

(g) a copyright, literary, musical or artistic composition, letter, or memorandum, or similar property—(i) created by your personal efforts; (ii) prepared or produced for you, in the case of a letter, memorandum, or similar property; or (iii) acquired from a person described in (i) or (ii) under circumstances entitling you to his basis (for example, by gift); and

(h) certain government obligations issued at a discount on or after March 1, 1941, payable without interest, and maturing at a fixed date not exceeding one year from date of issue.

**C. Sale or Exchange of Certain Capital Assets at a Loss.**—Property held for personal use is a capital asset. Gain from the sale or exchange of such property is a capital gain and should be reported either in Part I or Part II. However, losses from sales and exchanges of such property (but not necessarily involuntary conversions such as by casualty or theft) are generally not deductible.

**D. How Acquired Symbol.**—In column (b) of Part I and Part II, use the following symbols to indicate how the property was acquired: "A" for purchase on the open market; "B" for exercise of stock option or through employee stock purchase plan; "C" for inheritance or gift; "D" for exchange involving carryover of prior asset basis; and "E" for other.

**E. Cost or Other Basis, as Adjusted.**—In general, this means cost (or other basis as explained in the next paragraph), less applicable depreciation (allowed or allowable), amortization, depletion, etc. (see section 1011).

If property was acquired by bequest, gift, tax-free exchange, involuntary conversion, or wash sale of stock (see sections 1014, 1015, 1031, 1033 and 1091, respectively) a basis other than cost might be applicable. Attach an explanation if the basis used is other than actual cash cost of the property.

If a charitable contribution deduction is allowed by reason of a sale of property to a charitable organization after December 19, 1969, the adjusted basis for determining gain from the sale is an amount which is in the same ratio to the adjusted basis as the amount realized is to the fair market value of the property.

**F. Short-term or Long-term.**—A sale or exchange of a capital asset will usually result in either a short-term or a long-term capital gain or loss, depending upon the period of time the property is held. (See instruction G.)

If held six months or less, the gain or loss resulting from its sale or exchange is classified as short-term, and should be reported on the applicable line in Part I.

If held more than six months, the gain or loss resulting from its sale or exchange is long-term and should be reported on the applicable line in Part II.

**G. Holding Period.**—To determine whether you held property over six months, you begin counting on the day after the day you acquired the property. The same day of each succeeding month is the beginning of a new month, regardless of the number of days in the preceding month. In your computation, include the day you disposed of the property. In the case of a sale of stock or bond on a stock exchange by a cash basis taxpayer, the date of disposition is: (a) the "trade date" if sold at a loss, or (b) the "settlement date" if sold at a gain. For special rules regarding nontaxable exchanges, gifts of property, property acquired by inheritance or through a bequest or devise, see **Publication 544**, Sales and Exchanges of Assets, Including Information on Basis of Assets.

*A nonbusiness bad debt* is usually treated as a short-term capital loss. This does not apply to (1) a debt evidenced by a corporate security with interest coupons or in registered form and (2) a debt acquired in your trade or business.

**H. Capital Loss Carryover.**—If there was a net capital loss on line 14, Schedule D (Form 1040) for 1971 and it did not exceed the capital loss deduction against income on line 35, Form 1040 for 1971, there is no capital loss carryover into 1972, and lines 4(a), 4(b), 12(a), and 12(b) may be ignored on Schedule D (Form 1040) for 1972.

A capital loss carryover into 1972 may exist if the net capital loss on line 14, Schedule D (Form 1040) for 1971 exceeds the capital loss deduction against income on line 35, Form 1040 for 1971. Obtain Form 4798, Capital Loss Carryover, to determine if there is a capital loss carryover into 1972.

**I. Capital Loss Limitation.**—If line 14 results in a net capital loss, the first instruction for line 16 will guide you to completing line 16 or omitting line 16 and going to Part IV. Part IV is used in the event there are pre-1970 long-term capital loss carryovers in the net capital loss on line 14. In general, the Tax Reform Act of 1969 tightened the rules on the capital loss limitation for net long-term capital losses attributable to periods beginning after December 31, 1969. The effects of the new rules are contained on lines 21 through 30. Married taxpayers filing a separate return should see Instruction M.

**J. Line(s) 26 or 40.**—Assuming there is a gain and a loss on the lines mentioned in the instruction(s) for line(s) 26 or 40, enter the gain reduced by the amount of the loss; however, if the loss exceeds the gain enter a zero. If there is a gain and there is no loss, just enter the gain.

**K. Line(s) 29 or 43.**—Assuming there is a loss and a gain on the lines mentioned in the instruction(s) for line(s) 29 or 43, enter the loss reduced by the amount of the gain; however, if the gain exceeds the loss enter a zero. If there is a loss and there is no gain, just enter the loss.

**L. "Taxable Income, as Adjusted".**—This term is used to describe the amount on line 55, Form 1040 (line 17, Form 1040 if you use the tax table) determined without regard to sales or exchanges of capital assets—use a side computation to arrive at this figure. If your filing status is other than "married taxpayer filing a separate return" and it is apparent that your taxable income (excluding, (1) gains and losses from the sales or exchanges of capital assets, and (2) personal and dependency exemptions) exceeds $1,000, omit this side computation and if you are to complete line 16, enter on line 16(b) the loss on line 16(a); or, if you are to complete Part IV instead of line 16, enter on line 34 the loss on line 33—**but in either case, do not enter a loss larger than $1,000.**

**M. Married Taxpayers Filing Separate Returns.**—The $500 limitation mentioned in the parentheses ". . . if married filing a separate return" remains at $500 if line 4(a) and line 12(a) are blank. However, if either of such lines contain losses, the $500 limitation may be increased by amounts attributable to pre-1970 short-term and long-term capital loss components, but the combined total may not exceed $1,000. Therefore, if the loss on line 16(a) or line 33 (if Part IV instead of line 16 was completed) equals or exceeds $1,000 you may disregard the next two paragraphs, and for that matter completion of Part V.

If there is a loss on line 4(a), complete Part V. If there is a loss on line 12(a), complete lines 21 through 29 (assuming all the lines in Part IV were not otherwise required to be completed) ignoring the note under line 21.

Accordingly, if married and filing a separate return, the limitation on line 16(b) (ii), or line 34(c) (if Part IV instead of line 16 was completed), is the sum of $500 plus (1) the loss on line 29 (otherwise known as the long-term capital loss component) and (2) the loss on line 43 (otherwise known as the short-term capital loss component) the total of which must not exceed $1,000.

**N. Investment Interest Expense Deduction Adjustment.**—If Schedule D, line 13 is blank; or if line 13 or line 14 show a loss, please disregard the rest of Instruction N.

If you have investment interest expense in excess of $25,000, the amount of such interest that may be deducted could be



## Schedules E&R—Supplemental Income Schedule AND Retirement Income Credit Computation

(Form 1040)
Department of the Treasury
Internal Revenue Service

(From pensions and annuities, rents and royalties, partnerships, estates and trusts, etc.)
▶ Attach to Form 1040.

**1972**

Name(s) as shown on Form 1040 | Your social security number

### Schedule E—Supplemental Income Schedule (Schedule R on back)

**Part I** Pension and Annuity Income. If fully taxable, do not complete this part. Enter amount on Form 1040, line 40. For each pension or annuity not fully taxable, attach a separate Part I and enter combined total of taxable portions on line 5.

1 Name of payer

2 Did your employer contribute part of the cost? ☐ Yes ☐ No

If "Yes," Is your contribution recoverable within 3 years of the annuity starting date? ☐ Yes ☐ No

If "Yes," show: Your contribution $_____, Your contribution recovered in prior years $_____

3 Amount received this year

4 Amount excludable this year

5 Taxable portion (subtract line 4 from line 3)

**Part II** Rent and Royalty Income. Report rents and royalties here. If you need more space, you may use Form 4831.

Note: If you are reporting farm rental income here that is based on crops or livestock produced by a tenant farmer but you did not materially participate in the operation of the farm, see Schedule E Instructions, to determine if you should also file Form 4835.

| (a) Kind and location of property If residential, also write "R" | (b) Total amount of rents | (c) Total amount of royalties | (d) Depreciation (explain below) or depletion (attach computation) | (e) Other expenses (Repairs, etc.—explain below) |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| 1 Totals ▶ | | | | |

2 Net income (or loss) from rents and royalties (column (b) plus column (c) less columns (d) and (e))

**Part III** Income or Losses from Partnerships, Estates or Trusts, Small Business Corporations.

If any of the partnership, estate or trust income reported below is from farming, see Schedule E Instructions, to determine if you should also file Form 4835.

| (a) Name and address | (b) Check applicable box: Partnership | Estate or Trust | Small Bus. Corp. | (c) Employer identification number | (d) Income or loss | (e) Additional 1st year depreciation (applicable only to partnerships and estates) |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| 1 Totals | | | | | | |

2 Income (or loss) Total of column (d) less total of column (e)

TOTAL OF PARTS I, II, AND III (Enter here and on Form 1040, line 38)

**Explanation of Column (e), Part II**

| Item | Amount |
|---|---|
| | |
| | |

| Item | Amount | Item | Amount |
|---|---|---|---|
| | | | |
| | | | |

**Schedule for Depreciation Claimed in Part II Above.** Note: If depreciation is computed by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)-11(b)(5)(vi) and 1.167(a)-12, the provisions of Revenue Procedures 62-21 and 65-13 are not applicable for taxable years ending after December 31, 1970. If you need more space, use Form 4562.

Check box if you made an election this taxable year to use ☐ Class Life (ADR) System and/or ☐ Guideline Class Life System.

| (a) Group and guideline class or description of property | (b) Date acquired | (c) Cost or other basis | (d) Depreciation allowed or allowable in prior years | (e) Method of computing depreciation | (f) Life or rate | (g) Depreciation for this year |
|---|---|---|---|---|---|---|
| 1 Total additional first-year depreciation (do not include in items below) | | | | | | |
| 2 Depreciation from Form 4832 | | | | | | |
| 3 Depreciation from Form 5006 | | | | | | |
| 4 Other depreciation: | | | | | | |
| | | | | | | |
| | | | | | | |
| 5 Totals | | | | | | |

**Summary of Depreciation (Other Than Additional First Year Depreciation)**

| | Straight line | Declining balance | Sum of the years-digits | Units of production | Other (specify) | Total |
|---|---|---|---|---|---|---|
| 1 Depreciation from Form 4832 | | | | | | |
| 2 Depreciation from Form 5006 | | | | | | |
| 3 Other | | | | | | |

limited. See Form 4952 for details. If there is an entry on Form 4952, line 14; and, on Schedule D, both lines 13 and 14 show a gain, a portion or all of the amount of capital gains used on Form 4952, line 14, will be treated as ordinary income for purposes of determining the 50% capital gain deduction or the Alternative Capital Gain Tax. The amount treated as ordinary income is the lesser of: (a) the amount on Form 4952, line 14, (b) the amount on Schedule D, line 13, or (c) the amount on Schedule D, line 14. This amount will be entered in the margin to the right of Schedule D, line 13, and identified as "From Form 4952." Therefore, before determining the Capital Gain deduction on Schedule D, line 15(a), or the Alternative Tax in Part VI, decrease the gains on Schedule D, line 13 and line 14 by the amount treated as ordinary income limited to the lesser amount of (a), (b), or (c) above. The amount treated as an ordinary gain shown in the margin to the right of line 13, Schedule D should be entered on Form 4797 Part II, line 8.

**O. Installment Sales.**—If you sold personal property for more than $1,000, or real property for any amount, you may be eligible to report any gain under the installment method if (1) there are no payments in the year of sale or (2) the payments in the year of sale do not exceed 30 percent of the selling price. (See section 453.) Such sales must provide for one or more payments in each of two or more taxable years.

For treatment of a portion of payments as "unstated interest" on deferred payment sales, see section 483.

For further information, obtain **Publication 537,** Installment and Deferred-Payment Sales, from any Internal Revenue Service office.

**P. Capital Gain Distributions.**—See pages 6 and 13 of the instructions for Form 1040.

**Q. Special Rules.**—The following items may require special treatment: (1) transactions by a securities dealer (section 1236), (2) wash sales of stock or securities (section 1091), (3) bonds and other evidence of indebtedness if original issue discount is a factor (section 1232), (4) certain real property subdivided for sale may be considered a capital asset (section 1237), (5) distributions received attributable to an employee pension, profit-sharing, or bonus plan (sections 401–407), (6) gain on sale of depreciable property between husband and wife or between shareholder and a "controlled corporation" treated as ordinary gain (section 1239), (7) gain on disposition of stock in a domestic international sales corporation (section 995).

**R. Sale of Personal Residence.**—Tax on a portion or all of the gain from the sale of your principal residence may be deferred if:

(1) within one year after or before the sale, you purchase another principal residence and use it as such; or

(2) within one year after or before the sale, you begin construction of a new principal residence and use it as such not later than 18 months after the sale.

If you sold property for $20,000 or less on or after your 65th birthday, which was owned and used by you as your principal residence for at least five of the last eight years, any gain on the sale need not be included in income. If the property was sold for more than $20,000, part of the gain may be taken into income. See **Publication 523,** Tax Information on Selling Your Home.

**S. Losses in Transactions Between Certain Persons.**—No deduction is allowable for loss from sale or exchange of property directly or indirectly between (1) members of a family; (2) a corporation and an individual or a fiduciary owning more than 50 percent of the corporation's stock (liquidations excepted); (3) a grantor and fiduciary of a trust; (4) a fiduciary and a beneficiary of the same trust; (5) a fiduciary and a fiduciary or beneficiary of another trust created by the same grantor; or (6) an individual and a tax-exempt organization controlled by the individual or his family. Partners and partnerships see section 707(b).

**T. Long-term Capital Gains from Regulated Investment Companies.**—Include in income as a long-term capital gain the amount shown on Form 2439, that constitutes your share of the undistributed capital gains of a regulated investment company. Enter the tax paid by the company as shown on Form 2439 in line 70, Form 1040. Add to the basis of your stock, the excess of the amount included in income over the credit.

**U. Losses on Small Business Stock.**—If you had a loss on section 1244 stock which, but for that section, would be treated as a loss from the sale or exchange of a capital asset, treat it as a loss from the sale or exchange of an asset that is not a capital asset to the extent provided in that section.

**V. Alternative Tax Computation.**—It may be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (1) as a single person with taxable income exceeding $38,000; (2) a joint return, or as a surviving husband or wife, with taxable income exceeding $52,000; (3) a separate return from your wife (husband) with taxable income exceeding $26,000; or (4) as a head of household with taxable income exceeding $38,000.

If the net long-term capital gain exceeds the net short-term capital loss, or if there is only a net long-term capital gain, compute the tax using the alternative method (section 1201) to determine if the resulting tax is less than the tax computed using the regular method.

**Line 48.**—"Certain subsection (d) gains" referred to on line 48 consist of long-term capital gains (except gains under sections 631 and 1235) recognized during the taxable year (including gains recognized under the installment method) from sales made under a binding contract that was entered into on or before October 9, 1969, or sales or dispositions completed on or before October 9, 1969.

## Instructions for Schedule E (Form 1040)

### PART I.—Pensions and Annuities

**General Rule for Annuities.**—Generally, amounts you received from annuities and pensions are included in your income in an amount which is figured on your life expectancy. This computation and your life expectancy multiple can be found in the income tax regulations covering annuities and pensions. Once you figure the yearly excludable amount, it does not change so you will not have to refigure the amount to exclude each year. In making this computation, you can get help from the Internal Revenue Service as well as from the payer of the annuity or pension.

**Special Rule for Certain Types of Employees' Annuities.**—A special rule applies for amounts received as employees' annuities if the employer contributed part of the cost and if you will receive the amount you contributed within three years from the date of the first payment you receive under the contract. If both conditions are met, you can exclude from income the payments you receive under the contract during the first three years, until you recover your cost. Your cost is the amount you contributed, plus the contributions your employer made on which you were previously taxed. After you recover your cost, all amounts you receive are fully taxable. This method of figuring taxable income also applies to the employee's beneficiary if the employee dies before receiving any annuity or pension payments.

**Example:** An employee received $200 a month from an annuity. While he worked, he contributed $4,925 toward the cost of the annuity. His employer also made contributions toward the cost of the annuity, for which the employee was not taxed. The retired employee would be paid $7,200 during the first three years, which exceeds his contribution of $4,925. He would exclude from income all the payments received as an annuity until he has received $4,925. All payments received afterward are fully taxable.

**Note:** *If you did not contribute to the cost of your annuity or you have recovered your entire cost before January 1, 1972, report your annuity on Form 1040, line 40 instead of on Schedule E. (Do this even if you received a Form W–2P.)*

**Death Benefit Exclusion.**—If you receive pension or annuity payments as a beneficiary of a deceased employee and the employee received no retirement pension or annuity payments, you may be entitled to a death benefit exclusion of up to $5,000. For more information, get **Publication 575,** Tax Information on Pensions and Annuities.

**Form W–2P.**—If you received a Form W–2P, report in Part I, Schedule E, the gross amount of pension or annuity payments you received.

If you are retired on disability and are under normal retirement age and your Form W–2P shows an amount as "Gross amount reportable as wages or salary", report that amount on line 40 of Form 1040. Also, show on line 46 of Form 1040 the "Amount excludable as sick pay." For more information, get **Publication 522,** Adjustments to Income for Sick Pay.

If you received retirement plan or profit-sharing distributions, report the taxable amount paid as: (1) capital gain (amount from column b of Form W–2P) on Schedule D (Form 1040); and (2) ordinary income (amount from column c of Form W–2P) on Form 1040, line 40.

### PART II.—Rent and Royalty Income

**Rents.**—If you were not in the business of selling real estate but received rent from property you own or control, report the total in column (b), Part II, Schedule E. If you received property as rent, instead of money, report its fair market value.



Schedules E&R (Form 1040) 1972 **Schedule R—Retirement Income Credit Computation** Page 2

Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side) | Your social security number

If you received earned income in excess of $600 in each of any 10 calendar years before 1972, you may be entitled to a retirement income credit. If you elect to have the Service compute your tax (see page 4 of Form 1040 instructions), answer the question for columns A and B below and fill in lines 2 and 5. The Service will figure your retirement income credit and allow it in computing your tax. Be sure to attach Schedule R and write "RIC" on line 19 of Form 1040. If you compute your own tax, fill out all applicable lines of this schedule.

Married residents of Community Property States see Schedule R instructions.

| Joint return filers use column A for wife and column B for husband. All other filers use column B only. Did you receive earned income in excess of $600 in each of any 10 calendar years before 1972? (Widows or widowers see Schedule R instructions.) If "Yes" in either column, furnish all information below in that column. Also furnish the combined information called for in column C for both husband and wife if joint return, both 65 or over, even if only one answered "Yes" in column A or B. | A ☐ Yes ☐ No | B ☐ Yes ☐ No | C Alternative Computation (Combined information of husband and wife if joint return and both 65 or over) |
|---|---|---|---|
| 1 Maximum amount of retirement income for credit computation | $1,524 00 | $1,524 00 | $2,286 00 |
| 2 Deduct: | | | |
| (a) Amounts received as pensions or annuities under the Social Security Act, the Railroad Retirement Acts (but not supplemental annuities), and certain other exclusions from gross income | | | |
| (b) Earned income received (does not apply to persons 72 or over): | | | R |
| (1) If you are under 62, enter amount in excess of $900 | | | |
| (2) If you are 62 or over but under 72, enter amount determined as follows: If $1,200 or less, enter zero; If over $1,200 but not over $1,700, enter ½ of amount over $1,200; or if over $1,700, enter excess over $1,450 | | | |
| 3 Total of lines 2(a) and 2(b) | | | |
| 4 Balance (subtract line 3 from line 1). If column A, B, or C is more than zero, complete this schedule. If all of these columns are zero or less, do not file this schedule. | | | |
| 5 Retirement income: (a) If you are under 65: Enter only income received from pensions and annuities under public retirement systems (e.g. Fed., State Govts., etc.) included on Form 1040, line 17 | | | |
| (b) If you are 65 or older: Enter total of pensions and annuities, interest and dividends included on Form 1040, line 17, and gross rents from Schedule E, Part II, column (b). Also include your share of gross rents from partnerships and your proportionate share of taxable rents from estates and trusts | | | |
| 6 Line 4 or line 5, whichever is smaller | | | |
| 7 (a) Total (add amounts on line 6, columns A and B) | | | |
| (b) Amount from line 6, column C, if applicable | | | |
| 8 Tentative credit. Enter 15% of line 7(a) or 15% of line 7(b), whichever is greater | | | |
| 9 Amount of tax shown on Form 1040, line 18 | | | |
| 10 Retirement income credit. Enter here and on Form 1040, line 56, the amount on line 8 or line 9, whichever is smaller. Note: If you claim credit for foreign taxes or tax free covenant bonds, skip line 10 and complete lines 11, 12, and 13, below | | | |
| 11 Credit for foreign taxes or tax free covenant bonds | | | |
| 12 Subtract line 11 from line 9 (if less than zero, enter zero) | | | |
| 13 Retirement income credit. Enter here and on Form 1040, line 56, the amount on line 8 or line 12 whichever is smaller | | | |

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**Form 4831, Rental Income,** is available at Internal Revenue Service offices, if you want to use it as an attachment to your return to report your rental income and expenses. If you use Form 4831, be sure to carry over the totals of income and related expenses to the correct columns of Part II, Schedule E.

**Rental Income Based upon Farm Production or Crop Shares.**—Report such income and your related expenses on Form 4835, Farm Rental Income and Expenses, if you meet all these tests:

*(1)* You received rental income based on farm production or you received crop shares based on the rental of all or part of your crop land on a crop share basis.

*(2)* You did not, to any great extent, take part in managing or operating the farm.

*(3)* Two-thirds of your gross income was from farming (fishing). See note below.

If you use Form 4835, be sure to carry over the totals of income and related expenses to the correct columns of Part II, Schedule E. Report crop shares received only for the year in which they are converted to money or its equivalent, such as merchandise or property.

**Note:** *For purposes of estimated tax, such income received from crop shares and from rental based on farm production (but not a fixed rental that is not based on farm production) is considered to be income from farming. Add such income shown on Form 4835, line 22, to your other income from farming (or fishing). If the total is at least two-thirds of your gross income, the penalty for failure to pay estimated tax will not apply if you file your tax return and pay the tax on or before March 1, 1973.*

In the case of buildings, you can deduct depreciation. You can also deduct all ordinary and necessary expenses, such as taxes, interest, repairs, insurance, agent's commissions, maintenance, and similar items. Do not deduct capital investments or improvements. Add these to the basis of the property for the purpose of depreciation. For example, a landlord can deduct the cost of minor repairs, but not the cost of major improvements such as a new roof or remodeling. Do not deduct the value of your own labor.

**If You Rent Part of Your House.**—If you rent out only part of your property, you can deduct only the part of your expenses that relate to the rented part. If you do not know the exact amount of these expenses, figure them on a proportionate basis. For example, if you rent out half of your home and live in the other half, deduct only half the depreciation and other expenses.

Report amounts received from room rent and other space rentals in this part, unless you also provided services to the person renting from you. If you provided services, report the full amount received as business income in separate Schedule C (Form 1040). If you were in the business of selling real estate, report rentals received in separate Schedule C.

**Royalties.**—Report in column (c) Part II, Schedule E royalties from oil, gas or mineral properties, and royalties from copyrights and patents. If you hold an operating oil, gas, or mineral interest, report gross income and expenses in separate Schedule C. Under certain circumstances, you can treat amounts received on the disposal of coal and iron ore as the sale of a capital asset. (For more information, get **Publication 544,** Sales and Exchanges of Assets, Including Information on Basis of Assets.)

If State or local taxes were withheld from oil or gas payments you received, report in column (c) the gross amount of royalty, and include the taxes withheld by the producer in column (e), other expenses.

## PART III.—Partnerships, etc.

**Partnerships.**—If you are a member of a partnership, joint venture, or the like, include in Part III, Schedule E, your share of the ordinary income (whether you received it or not) or the net loss for the partnership tax year which ends during the year covered by your return or on the same day as that covered by your return. Losses are only allowed to the extent of the adjusted basis of your partnership interest at the end of the partnership year in which the losses occurred,

Other items of income, deductions, credits, etc., to be carried to your individual return and applicable schedules are shown in Schedule K–1 (Form 1065) of the partnership return.

Each partner must include on separate Schedule SE his distributive share of partnership income (or loss) from the operation of a trade or business which constitutes net earnings from self-employment. Members of farm partnerships should first complete Part II of Schedule SE to figure self-employment tax. For more information, get **Publication 541,** Tax Information on Partnership Income and Losses.

**Estates and Trusts.**—If you are a beneficiary of an estate or trust, report your taxable part of its income in Part III, Schedule E, whether you received it or not. Enter your share of income of the following classes on the correct lines and schedules of your return:

Dividends from qualifying domestic corporations.

Gains from the sale or exchange of capital assets and certain other property.

Include all other taxable income from estates and trusts in this Part. You can subtract your share of depreciation on estate or trust property. You can get information from the fiduciary about these items. Include your share of items of tax preference on Form 4625.

**Income from Farming Reported in Part III.**—If your gross income from farming (or fishing) is at least two-thirds of your gross income, the penalty for failure to pay estimated tax will not apply if you file your tax return, and pay the tax due, on or before March 1, 1973.

If you are a member of a partnership or if you are a beneficiary of an estate or trust reporting income from farming in Part III, Schedule E, and meet the two-thirds requirement, show your share of partnership gross income or your part of fiduciary taxable income from farming in Part III, Form 4835. Attach to Form 1040.

**Small Business Corporations.**—If you are a shareholder in a small business corporation which elected to have its current taxable income taxed to its stockholders, report—

(1) Actual dividend distributions (whether taxable as ordinary income or long-term capital gain) as dividend income in Schedule B, Part I. To the extent the dividends are out of current earnings and profits, they are NOT entitled to the dividend exclusion. However, for this purpose, the earnings and profits of the taxable year are deemed not to exceed taxable income for the year.

Subtract from the actual dividend distribution the non-dividend (distributions of previously taxed income) portion on line 4, Part I of Schedule B and the long-term capital gain portion on line 3, Part I of Schedule B. Also include the long-term capital gain portion on line 7 of Schedule D.

(2)(a) Constructive dividends taxable as ordinary income (loss) in Schedule E, Part III.

(b) Constructive dividends taxable as long-term capital gain on line 7 of Schedule D.

If you are a shareholder claiming a deduction for a net operating loss, attach to your return a computation of the adjusted basis of your stock in the corporation and the adjusted basis of any debt the corporation owes you. See sections 1374, 1376, and related income tax regulations for limitation on deduction and required adjustments. Include your share of items of tax preference on Form 4625.

### Depreciation

You can deduct a reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in a trade or business, or of property held for the production of income. The allowance is not allowed for stock in trade, inventories, land, and personal assets. See **Form 4562** for information on depreciation methods, special rules; limitations on accelerated depreciation for new and used section 1250 (real) property; election to compute depreciation deduction for rehabilitation expenditures incurred for low-income rental housing under the straight line method using a useful life of 60 months and no salvage value; etc.

Class Life (ADR) System and Guideline Class Life System.—If depreciation is figured by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)–11(b)(5)(vi) and 1.167(a)–12, the provisions of Revenue Procedures 62–21 and 65–13 are not applicable for taxable years ending after December 31, 1970. For more information, get Instructions for Forms 4832 and 5006, and Publication 534, Tax Information on Depreciation.

## Instructions for Schedule R (Form 1040)

### Retirement Income Credit

If you are retired or are 65 or older, you may be able to take a credit against your income tax of up to 15 percent of your retirement income.

To qualify for the credit, you have to meet tests 1 and 2. Both husband and wife can take the credit if both meet these tests. If you meet these two tests, you then figure how much, if any, of your retirement income you can take a credit on. This is explained in "Figuring the Credit."

**Test 1. Prior Earned Income.**—You must have received over $600 of earned income during each of any 10 years before 1972. The years did not have to follow in order.

*What is Earned Income.*—This is wages, salaries, professional fees, or other amounts you received as payment for your work or services. An annuity or pension is not earned income.



SCHEDULE C (Form 1040)

Department of the Treasury Internal Revenue Service

# Profit (or Loss) From Business or Profession

(Sole Proprietorship)

► Attach to Form 1040.
► Partnerships, joint ventures, etc., must file Form 1065.

**1972**

Name(s) as shown on Form 1040 | Social security number

A Principal business activity ..... ; product .....
(See Schedule C Instructions) (For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B Business name ..... C Employer Identification Number .....

D Business address (number and street) .....

City, State and ZIP code .....

E Indicate method of accounting: (1) ☐ cash; (2) ☐ accrual; (3) ☐ other.

F Were you required to file Form 1096 for 1972? (See Schedule C Instructions) ☐ YES ☐ NO. If "Yes," where filed? ► .....

G Is this business located within the boundaries of the city, town, etc., indicated? ☐ YES ☐ NO.

H Did you own this business at the end of 1972? ☐ YES ☐ NO.

I How many months in 1972 did you own this business? .....

J Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1972? ☐ YES ☐ NO.

**C**

IMPORTANT—All applicable lines and schedules must be filled in.

| | | | |
|---|---|---|---|
| INCOME | 1 Gross receipts or sales $..... Less returns and allowances $..... Balance ► | | |
| | 2 Less: Cost of goods sold and/or operations (Schedule C–1, line 8) | | |
| | 3 Gross profit | | |
| | 4 Other income (attach schedule) | | |
| | 5 TOTAL income (add lines 3 and 4) | | |
| DEDUCTIONS | 6 Depreciation (explain in Schedule C–2) | | |
| | 7 Taxes on business and business property (explain in Schedule C–3) | | |
| | 8 Rent on business property | | |
| | 9 Repairs (explain in Schedule C–3) | | |
| | 10 Salaries and wages not included on line 3, Schedule C–1 (exclude any paid to yourself) | | |
| | 11 Insurance | | |
| | 12 Legal and professional fees | | |
| | 13 Commissions | | |
| | 14 Amortization (attach statement) | | |
| | 15 (a) Pension and profit-sharing plans (see Schedule C Instructions) | | |
| | (b) Employee benefit programs (see Schedule C Instructions) | | |
| | 16 Interest on business indebtedness | | |
| | 17 Bad debts arising from sales or services | | |
| | 18 Depletion | | |
| | 19 Other business expenses (specify): | | |
| | (a) ..... | | |
| | (b) ..... | | |
| | (c) ..... | | |
| | (d) ..... | | |
| | (e) ..... | | |
| | (f) ..... | | |
| | (g) ..... | | |
| | (h) ..... | | |
| | (i) ..... | | |
| | (j) ..... | | |
| | (k) ..... | | |
| | (l) ..... | | |
| | (m) ..... | | |
| | (n) ..... | | |
| | (o) ..... | | |
| | (p) Total other business expenses (add lines 19(a) through 19(o)) | | |
| | 20 Total deductions (add lines 6 through 19) | | |
| | 21 Net profit (or loss) (subtract line 20 from line 5). Enter here and on line 35, Form 1040. ALSO enter on Schedule SE, line 1 | | |

Schedule C (Form 1040) 1972 Page 2

## SCHEDULE C–1. COST OF GOODS SOLD AND/OR OPERATIONS (See Schedule C Instructions for line 2)

1 Inventory at beginning of year (if different from last year's closing inventory, attach explanation)
2 Purchases $..... Less cost of items withdrawn for personal use $..... Balance ►
3 Cost of labor (do not include salary paid to yourself)
4 Materials and supplies
5 Other costs (attach schedule)
6 Total of lines 1 through 5
7 Less: Inventory at end of year
8 Cost of goods sold and/or operations. Enter here and on line 2, page 1.

Method of inventory valuation ►

Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? ☐ YES ☐ NO. If "Yes," attach explanation.

## SCHEDULE C–2. DEPRECIATION (See Schedule C Instructions for line 6)

**Note:** If depreciation is computed by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)–11(b)(5)(vi) and 1.167(a)–12, the provisions of Revenue Procedures 62–21 and 65–13 are not applicable for taxable years ending after December 31, 1970. If you need more space, use Form 4562.

Check box if you made an election this taxable year to use ☐ Class Life (ADR) System and/or ☐ Guideline Class Life System.

| a. Group and guideline class or description of property | b. Date acquired | c. Cost or other basis | d. Depreciation allowed or allowable in prior years | e. Method of computing depreciation | f. Life or rate | g. Depreciation for this year |
|---|---|---|---|---|---|---|
| 1 Total additional first-year depreciation (do not include in items below) | | | | | | |
| 2 Depreciation from Form 4832 | | | | | | |
| 3 Depreciation from Form 5006 | | | | | | |
| 4 Other depreciation: | | | | | | |
| Buildings | | | | | | |
| Furniture and fixtures | | | | | | |
| Transportation equipment | | | | | | |
| Machinery and other equipment | | | | | | |
| Other (specify) | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| 5 Totals | | | | | | |
| 6 Less amount of depreciation claimed in Schedule C–1 | | | | | | |
| 7 Balance—Enter here and on page 1, line 6 | | | | | | |

## SUMMARY OF DEPRECIATION (Other Than Additional First Year Depreciation)

| | Straight line | Declining balance | Sum of the years-digits | Units of production | Other (specify) | Total |
|---|---|---|---|---|---|---|
| 1 Depreciation from Form 4832 | | | | | | |
| 2 Depreciation from Form 5006 | | | | | | |
| 3 Other | | | | | | |

## SCHEDULE C–3. EXPLANATION OF LINES 7 AND 9

| Line No. | Explanation | Amount |
|---|---|---|
| | | $ |
| | | |
| | | |

| Line No. | Explanation | Amount |
|---|---|---|
| | | $ |
| | | |
| | | |

## SCHEDULE C–4. EXPENSE ACCOUNT INFORMATION (See Schedule C Instructions for Schedule C–4)

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than $10,000, or for yourself if your expense account allowance plus line 21, page 1, is less than $10,000.

| | Name | Expense account | Salaries and Wages |
|---|---|---|---|
| Owner | | | |
| 1 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |

Did you claim a deduction for expenses connected with:

(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ YES ☐ NO (3) Employees' families at conventions or meetings? ☐ YES ☐ NO

(2) Living accommodations (except employees on business)? ☐ YES ☐ NO (4) Employee or family vacations not reported on Form W–2? ☐ YES ☐ NO

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If you were in a trade or business in which both personal services and capital were to a great extent income-producing factors, you can consider a reasonable amount (but not over 30 percent of your net profits) as earned income.

If you are a surviving widow or widower and have not remarried, you can use the earned income of your deceased husband (wife) in figuring whether you meet this test, even if you had no earned income. You can also add his (her) earned income to yours to figure whether you qualify.

**Test 2. Retirement Income.**—You must have received retirement income during 1972.

*What is Retirement Income.*—(a) If you were under 65 on January 1, 1973, retirement income includes only the amount received during 1972 from a pension or annuity under a public retirement system, which you reported as income on your Form 1040. (A public retirement system is one set up by the Federal government, or a State, county, city, etc.)

If you are retired from the Federal government on disability and are under normal retirement age, no part of your disability annuity is retirement income for this purpose, even though you reported it as income on your Form 1040. Once you reach normal retirement age, your annuity is then retirement income.

(b) If you were 65 or older on January 1, 1973, retirement income includes the amounts received during 1972 from pensions, annuities, interest, rents, and dividends which you reported as income on your Form 1040. It does not include royalties. (For this purpose, income from rents means the full amount paid you before subtracting depreciation or any other expenses.)

**Figuring the Credit.**—If you are having IRS figure your tax and also want them to figure your retirement income credit, follow the instructions at the top of Schedule R.

If you figure the credit yourself, a married couple filing jointly should use column A for wife and column B for husband. If both you and your wife (husband) are 65 or older and are filing jointly, add the line amounts for columns A and B and enter the totals in column C to see which method will give you the larger credit. All others should use column B.

The maximum amount of retirement income on which you can take the credit is $1,524 ($2,286 if you and your wife (husband) are both 65 or older and are filing jointly, or $3,048 if you are filing jointly and both husband and wife show $1,524 on line 6, columns A and B). From this amount you may have to subtract a part of your 1972 earned income and must subtract certain exempt pensions and annuities (lines 2(a) and (b)). The maximum amounts allowed as a credit are shown below, but the credit cannot be more than the amount of tax shown on your Form 1040, line 18.

$457.20 (15% of $3,048) on a joint return where both husband and wife show $1,524 on line 6, columns A and B.

$342.90 (15% of $2,286) on a joint return where both husband and wife are over 65 (even if one had no prior earned income to meet test 1, on page 16).

$228.60 (15% of $1,524) for all others.

Figure your credit as follows:

Answer the question in column B (A and B if you are filing a joint return).

**Line 2(a).**—Show the following pensions and annuities received during 1972:

*(1)* Pensions and annuities received under the Social Security Act or Railroad Retirement Acts. For social security pension, show the gross amount before deduction of any amount withheld to pay medicare insurance premiums.

*(2)* Any other pensions and annuities that are not taxed. (Do not include supplemental annuities, such as military disability pensions, or any amount treated as a return of your cost.)

Do not include on this line amounts you received under accident or health insurance plans or as compensation for injury or sickness.

**Line 2(b)**—Show earned income received during 1972 on line (1) or (2), depending on your age. If you were 72 or older on January 1, 1973, skip this line. (The meaning of earned income is given under test 1, on page 16.)

**Line 3.**—Add lines 2(a) and (b) and enter total on line 3.

**Line 4.**—Subtract line 3 from line 1 and enter the difference on line 4. (If line 3 is more than line 1, enter zero on line 4.) If the amount you entered on line 4 for column A, B, or C is more than zero, complete the rest of the schedule to figure your credit. If all of these columns are zero on line 4, you cannot take a retirement income credit so do not complete the rest of the schedule.

**Line 5.**—If you are under 65, enter your retirement income on line (a). See test 2, paragraph (a), above, for what income to enter.

If you are 65 or older, enter your retirement income on line (b). See test 2, paragraph (b), above, for what income to enter.

**Lines 6 through 13.**—Complete these lines as instructed on the schedule.

If you need more information, get **Publication 524,** Retirement Income Credit. It gives examples of how to figure the credit and also sample filled-in schedules.

**Married Residents of Community Property States.**—If you are married and live in a community property State, all community income must be divided equally between you and your wife (husband) to figure whether each qualifies for the credit and the amount of credit each can take. Thus, in figuring whether you and your wife (husband) had prior earned income to meet test 1, above, community income earned by either of you is to be divided equally.

To figure whether you and your wife (husband) had retirement income to meet test 2, above, you should also divide equally unearned income such as nontaxable pensions and annuities that are community income. For example, if the husband is 65 or older and his wife is under 65, she can consider half of his pension from a public retirement system as retirement income. But she cannot consider her half share of rents, dividends, interest, or annuities as retirement income.

For more information, get **Publication 555,** Community Property and the Federal Income Tax.

# Instructions for Schedule C (Form 1040)

If you owned a business or practiced a profession, fill in Schedule C. Then enter your net profit or loss on Form 1040, line 35. If you had more than one business, or if husband and wife had separate businesses, complete a Schedule C for each business. Farmers should use Schedule F.

You have to pay the social security self-employment tax on income from any trade or business, unless specifically excluded. See Schedule SE. Generally, if you filed Form 4029 or Form 4361, do not file Schedule SE. Instead write "Exempt—Form 4029" or "Exempt—Form 4361" on line 62 of Form 1040.

If some of your expenses are part business and part personal, you can deduct the business part but not the personal part. For instance if only half of a businessman's car usage is for business, he can deduct only half of the cost of operating the car.

Sales, exchanges, or involuntary conversions of certain trade or business property are to be reported on Form 4797, Supplemental Schedule of Gains and Losses.

**Accounting Methods and Records.**—On your return you must use the "cash method" of reporting unless you kept books of account. If you kept such books, you can use either the "cash method," "accrual method," or other method, such as "completed contract" or "percentage of completion." You can use any of these methods or a combination of them, provided the method or methods used properly reflect your income.

"Cash method" means you generally show all items of taxable income actually or constructively received during the year (whether in cash, property, or services) and those amounts actually paid during the year for deductible expenses. Income is "constructively" received when it is credited to your account or set aside for you to draw on at any time.

"Accrual method" means you report income when earned, even if not received, and deduct expenses when incurred, even if not paid during the tax year.

**Item A—Principal Business Activity and Product.**—Give the one business activity that accounted for the largest percentage of gross income included in Schedule C, page 1, line 1. State the broad field of business activity as well as the product or service. For example, "wholesale—drugs," "retail—apparel."

**Item D—Business Address.**—Do not use your home address as a business address unless you actually conducted the business from your home. Show street address rather than box number.

**Item F—Information Returns.**—You may be required to file information returns for certain payments of fees and other nonemployee compensation, interest, rents, royalties, annuities and pensions. For more detailed information, see instructions for Form 1096.

## Income

**Line 1—Gross receipts or gross sales.**—Enter gross receipts or sales from your trade or business, except those items required to be reported in line 4. (See instructions for line 4.)

**Returns and allowances.**—Enter such items as returned sales, rebates, and allowances from the sale price or service charge.

**Installment Sales.**—If you use the installment method of reporting income from sales, attach to your return a schedule showing separately for 1972 and the three preceding years:

SCHEDULE F (Form 1040)
Department of the Treasury
Internal Revenue Service

# Farm Income and Expenses

(Compute social security self-employment tax on Schedule SE)
▶ Attach to Form 1040.
▶ If rental income, see Instruction C before using this schedule.

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Name(s) as shown on Form 1040 | Social security number

Business name and address
Location of farm(s) and number of acres in each farm
If you filed Form 943, enter employer identification number here

## Part I Farm Income—Cash Receipts and Disbursements Method

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report such sales on Form 4797.

### Sales of Purchased Livestock and Other Items Purchased for Resale

| a. Description | b. Amount received | c. Cost or other basis |
|---|---|---|
| 1 Livestock: | $ | $ |
| 2 Other items: | | |
| 3 Totals | $ | $ |
| 4 Profit (or loss), subtract line 3, column c from line 3, column b ▶ | | $ |

### Sales of Market Livestock and Produce Raised and Held Primarily for Sale and Other Farm Income

| Kind | Quantity | Amount |
|---|---|---|
| 5 Cattle | | |
| 6 Calves | | |
| 7 Sheep | | |
| 8 Swine | | |
| 9 Poultry | | |
| 10 Dairy products | | |
| 11 Eggs | | |
| 12 Wool | | |
| 13 Cotton | | |
| 14 Tobacco | | |
| 15 Vegetables | | |
| 16 Grain | | |
| 17 Fruits and nuts | | |
| 18 Other (specify): | | |
| OTHER FARM INCOME | | |
| 19 Machine work | | |
| 20 Patronage dividends | | |
| 21 Per-unit retains | | |
| 22 Agricultural program payments: | | |
| (1) Cash | | |
| (2) Materials and services | | |
| 23 Commodity Credit loans under election (or forfeited) | | |
| 24 Federal gasoline tax credit | | |
| 25 State gasoline tax refund | | |
| 26 Other (specify): | | |
| 27 Add lines 5 through 26 | $ | |
| 28 Gross profit *(add lines 4 and 27) ▶ | $ | |

## Part II Farm Deductions—For Cash and Accrual Method Taxpayers

F

Do not include personal or living expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling.

| Items | Amount |
|---|---|
| 29 Labor hired | $ |
| 30 Repairs, maintenance | |
| 31 Interest | |
| 32 Rent of farm, pasture | |
| 33 Feed purchased | |
| 34 Seed, plants purchased | |
| 35 Fertilizers, lime | |
| 36 Machine hire | |
| 37 Supplies purchased | |
| 38 Breeding fees | |
| 39 Veterinary, medicine | |
| 40 Gasoline, fuel, oil | |
| 41 Storage, warehousing | |
| 42 Taxes | |
| 43 Insurance | |
| 44 Utilities | |
| 45 Freight, trucking | |
| 46 Conservation expenses | |
| 47 Land clearing expenses | |
| 48 Pension and profit-sharing plans (see instructions) | |
| 49 Employee benefit programs other than line 48 (see instructions) | |
| 50 Other (specify): | |
| 51 Add lines 29 through 50 ▶ | $ |
| 52 Depreciation (from line 59, Part III) ▶ | |
| 53 Total deductions. Add lines 51 and 52 ▶ | $ |
| 54 Net farm profit (or loss) (subtract line 53 from 28). Enter here and on line 39, Form 1040. ALSO enter on Schedule SE, Part II, line 4a ▶ | $ |

* Use amount on line 28 for optional method of computing net earnings from self-employment. (See line 6, Part II, Schedule SE.)



## Part III Depreciation (Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes.)

Note: If depreciation is computed by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)–11(b)(5)(vi) and 1.167(a)–12, the provisions of Revenue Procedures 62–21 and 65–13 are not applicable for taxable years ending after December 31, 1970. If you need more space, use Form 4562.

If you elected the Class Life (ADR) System this taxable year, check this box ☐
If you elected the Guideline Class Life System this taxable year, check this box ☐

| a. Group and guideline class or description of property | b. Date acquired | c. Cost or other basis | d. Depreciation allowed or allowable in prior years | e. Method of computing depreciation | f. Life or rate | g. Depreciation for this year |
|---|---|---|---|---|---|---|
| 55 Total additional first-year depreciation (do not include in items below) | | | | | | |
| 56 Depreciation from Form 4832 | | | | | | |
| 57 Depreciation from Form 5006 | | | | | | |
| 58 Other depreciation: | | | | | | |
| Buildings | | | | | | |
| Furniture and fixtures | | | | | | |
| Transportation equipment | | | | | | |
| Machinery and other equipment | | | | | | |
| Other (specify): | | | | | | |
| 59 Totals | | | Enter here and in Part II, line 52 ▶ | | | |

### SUMMARY OF DEPRECIATION (Other Than Additional First Year Depreciation)

| | Straight line | Declining balance | Sum of the years-digits | Units of production | Other (specify) | Total |
|---|---|---|---|---|---|---|
| a. Depreciation from Form 4832 | | | | | | |
| b. Depreciation from Form 5006 | | | | | | |
| c. Other | | | | | | |

## Part IV Farm Income—Accrual Method

(Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report such sales on Form 4797 and omit them from "On hand at beginning of year" column)

| Description (Kind of livestock, crops, or other products) | On hand at beginning of year | | Purchased during year | | Raised during year | Consumed or lost during year | Sold during year | | On hand at end of year | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Quantity | Inventory value | Quantity | Amount paid | Quantity | Quantity | Quantity | Amount received | Quantity | Inventory value |
| | | $ | | $ | | | | $ | | $ |
| 60 Totals (enter here and in Part V below) | | $ (Enter on line 70) | | $ (Enter on line 71) | | | | $ (Enter on line 62) | | $ (Enter on line 61) |

## Part V Summary of Income and Deductions—Accrual Method

| | | |
|---|---|---|
| 61 Inventory of livestock, crops, and products at end of year | | $ |
| 62 Sales of livestock, crops, and products during year | | |
| 63 Agricultural program payments: (1) Cash | | |
| (2) Materials and services | | |
| 64 Commodity Credit loans under election (or forfeited) | | |
| 65 Federal gasoline tax credit | | |
| 66 State gasoline tax refund | | |
| 67 Other farm income (specify): | | |
| 68 Add lines 62 through 67 | | |
| 69 Total (add lines 61 and 68) | | $ |
| 70 Inventory of livestock, crops, and products at beginning of year | $ | |
| 71 Cost of livestock and products purchased during year | | |
| 72 Gross profits *(subtract the sum of lines 70 and 71 from line 69) | | $ |
| 73 Total deductions from line 53, Part II, page 1 | | $ |
| 74 Net farm profit (or loss) (subtract line 73 from line 72). Enter here and on line 39, Form 1040. ALSO enter on Schedule SE, Part II, line 4a | | $ |

*Use amount on line 72 for optional method of computing net earnings from self-employment. (See line 6, Part II, Schedule SE.)

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(1) gross sales,
(2) cost of goods sold,
(3) gross profit,
(4) percentage of gross profits to gross sales,
(5) amounts collected, and
(6) gross profits on amounts collected.

**Line 2—Cost of goods sold (Schedule C–1).**—If you were engaged in a trade or business in which the production, purchase, or sale of merchandise was an income producing factor, inventories of merchandise must be taken into account at the beginning and end of your tax year.

The inventories can be valued at:
(1) cost,
(2) cost or market, whichever is lower, or
(3) any other method approved by the Commissioner.

You must continue to use the same value method you adopted for the first year you took inventory unless you get permission to change your method by applying to the Commissioner of Internal Revenue, Washington, D.C. 20224. Use Form 3115 to apply for permission to change your method of valuing inventories. It must be filed with the Commissioner within 180 days after the beginning of the tax year in which you want to use the new method.

**Cost of Operations (Where Inventories are Not an Income-determining Factor).**—If the amount entered on line 2 includes an amount applicable to cost of operations, complete appropriate lines of Schedule C–1.

**Line 4—Other Income.**—Include on line 4 finance reserve income, sales of scrap, amounts recovered from bad debts, and interest (items formerly included in line 1), as well as other kinds of miscellaneous income from your trade or business.

## Deductions

**Note:** That portion of wage, salary, rent and price payments in excess of amount permitted under Executive Order 11640, issued pursuant to the authority of the Economic Stabilization Act of 1970, as amended, is not deductible as a business expense under section 162(c)(2). (Revenue Ruling 72–236.)

**Line 6—Depreciation.**—You can deduct a reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in your trade or business. The allowance is not allowed for stock in trade, inventories, land, and personal assets.

**Class Life (ADR) System and Guideline Class Life System.**—If depreciation is figured by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)–11(b)(5)(vi) and 1.167(a)–12, the provisions of Revenue Procedures 62–21 and 65–13 are not applicable for taxable years ending after December 31, 1970. For more information, get Instructions for Form 4832, and Form 5006, and **Publication 534**, Tax Information on Depreciation.

If you use depreciation rules other than those provided for on Form 4832 and Form 5006, you may complete Form 4562, Depreciation. See instructions on back of Form 4562 for more detailed information regarding methods of computing depreciation, other than the new depreciation rules mentioned in the preceding paragraph.

**Line 9—Repairs.**—You can deduct the cost of incidental repairs, including labor (but not the value of your own labor), supplies, and other items, that do not add to the value or appreciably prolong the life of the property. Amounts spent to restore or replace property are not deductible. They are chargeable to capital accounts or to depreciation reserve, depending on how depreciation is charged on your books. Include on line 9 the total amount of repairs from Form 4832.

**Line 14—Amortization.**—For the election to amortize expenditures for pollution control facilities, research or experimentation, a trademark or trade name, railroad rolling stock, railroad grading and tunnel bores, certain coal mine safety equipment, and on-the-job training and child care facilities, see Code sections 169, 174, 177, 184, 185, 187, and 188, respectively.

**Line 15(a)—Retirement Plans, etc.**—Enter the amount being claimed as a deduction for contributions to a pension, profit-sharing, or annuity plan.

Note: Every employer who has adopted a pension, profit-sharing, or other funded deferred compensation plan, regardless of whether or not the plan is qualified under the Internal Revenue Code or whether a deduction is claimed for the current taxable year, must file Form 4848 for all plans adopted. In general, Form 4848 is to be filed on or before the 15th day of the 5th month following the close of the taxable year. If the plan includes you as a self-employed person, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 49, instead of on line 15a of Schedule C. (See Form 4848.)

**Line 15(b)—Employee benefit program.**—Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 15a. Contributions to employee benefit programs that are to be reported on this line include insurance, health, and welfare programs.

**Line 16—Interest on Business Indebtedness.**—Do not include in line 16, interest that your trade or business paid or accrued on debts incurred to purchase or carry property held for investment. (See section 163(d)). You should claim this interest on investment debts on Schedule A (Form 1040). For further information, see Schedule A (Form 1040) instructions.

**Line 17—Bad Debts Arising from Sales or Services.**—Include debts, or portions of them arising from sales or professional services that were included in income and definitely known to be worthless; or a reasonable amount that was added during the tax year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if later collected, be included as income for the year in which collected.

**Line 18—Depletion.**—If a deduction is claimed on account of timber depletion, attach Form T to your return.

**Line 19—Other Business Expenses.**—Include all ordinary and necessary business expenses for which no space is provided in the schedule. Do not include cost of business equipment or furniture, amounts spent for replacements or permanent improvements to property, or personal living and family expenses.

**Automobile Expenses, Special Rule.**—See page 9 of Form 1040 instructions for optional method of figuring deductible automobile expenses.

**Schedule C–4—Expense Account Information.**—Expense account allowance means (a) amounts other than compensation, received as advances or reimbursements, and (b) amounts paid by or for you for expenses incurred by or for yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule. This term does not include amounts paid for (1) the purchase of goods for resale or use in your business, and (2) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand. You should keep records as proof of amounts spent for entertainment.

# Instructions for Schedule F (Form 1040)

## A. Cash Receipts and Disbursements Method of Reporting

Include in income (a) Profits received from the sale of livestock and other items purchased for resale. (b) Cash and the value of merchandise or other property received from the sale of livestock and produce raised during 1972 or prior years. (c) Other farm income.

Your expenses are the amounts you paid during 1972, plus deductions such as depreciation.

An election may be made to report crop insurance proceeds in income in the taxable year following the taxable year of destruction or damage if you can establish that it is your practice to report income from such crops, in a following taxable year. For further information, contact any Internal Revenue Service office, or get **Publication 225**, Farmer's Tax Guide.

## B. Accrual Method of Reporting

The gross profits are figured as indicated in summary of income and deductions on page 2 of Schedule F. Farm expenses are the actual expenses incurred during 1972, whether you paid them or not. You can value inventories according to the "farm-price method," which provides for the valuation of inventories at market price less direct cost of disposition, or you can use other methods. Farmers raising livestock can value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

## C. Income

Generally, you should report all farm income in Schedule F. However, if you received rental income based upon farm production or if you received crop shares based on the renting of all or part of your crop land on a crop share basis, and you did not materially participate in the operation of the farm, report such income on Form 4835, Farm Rental Income and Expense (such income is not subject to self-employment tax) and Schedule E. If you materially participated in the operation of a farm, the rental income you received is subject to self-employment tax and should be reported in Schedule F. Under both the cash and the accrual methods of reporting, report crop shares received only for the year in which they are converted to money or its equivalent, such as merchandise or property.



Sales, exchanges, or involuntary conversions of certain trade or business property are to be reported on Form 4797, Supplemental Schedule of Gains and Losses.

Anything of value received instead of cash, such as groceries in exchange for produce, must be treated as income to the extent of its market value. The value of farm produce consumed by the farmer and his family need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions. Recoveries from insurance on growing crops should be included. ("Cash method" taxpayers, see item A.)

## Cooperative Allocations, Dividends and Advances

Also include in farm income: (1) per-unit retain allocations received from cooperatives in money and qualified per-unit retain certificates (to the extent of stated dollar amounts), and (2) patronage dividends received from cooperatives in money and qualified written notices of allocation (to the extent of stated dollar amount).

Patronage dividends received in property other than written notices of allocation are includible in farm income to the extent of fair market value.

Cash advances received from marketing cooperatives you do business with are includible in farm income.

> See **Publication 225** for detailed instructions on how and when to report the receipt and redemption of nonqualified certificates and nonqualified written notices, and the receipt of patronage dividends received on purchase of assets and nonbusiness purchases.

## Federal Gasoline Tax Credit

If you use the "cash method," enter in Part I, line 24 any Federal gasoline tax claimed as a credit on Form 1040 for 1971. If you use the "accrual method," enter in Part V, line 65 any Federal gasoline tax you claim as a credit on Form 1040 for 1972.

## Agricultural Program Payments

**In Cash.**—Enter the total amount of price support payments, diversion payments, and cost share payments received in cash (sight drafts).

**In Materials and Services.**—If you received benefits in the form of materials, such as fertilizer or lime, or in the form of services, such as grading or the construction of dams, enter the total amount paid by the Department of Agriculture to the vendor or contractor.

## Commodity Credit Corporation Loans

If commodities are pledged as security for a loan from the Commodity Credit Corporation, income is not considered received until the commodities are delivered or forfeited to the Corporation, unless an election is made to include the loan in income when received. If you made this election or delivered or forfeited the pledged commodity, enter the amount received on this line. In the case of an election, attach to your return a statement showing details of the loan. You must continue to report similar loans as income until you receive permission from the Commissioner to change your method of accounting.

## D. Expenses and Other Deductions

**Note:** *That portion of wage, salary, rent and price payments in excess of amount permitted under Executive Order 11640, issued pursuant to the authority of the Economic Stabilization Act of 1970, as amended, is not deductible as a business expense under section 162(c)(2). (Revenue Ruling 72–236.)*

**Labor Hired.**—You can deduct amounts paid for farm labor. Do not deduct the value of your own labor or that of your family. Deduct only that part of the board which is purchased for hired labor. The value of products furnished by the farm and used in the board of hired labor is not deductible. Do not deduct amounts paid to persons who did household work except to the extent their services are used in boarding and otherwise caring for farm laborers.

**Repairs and Maintenance.**—You can deduct amounts paid for repairs and maintenance of farm buildings (except your dwelling), farm machinery and equipment; and the cost of ordinary tools of short life or small cost, such as shovels, rakes, etc. Include in this deduction the total amount of repairs from Form 4832.

**Rent of Farm, Part of Farm, or Pasture.**—You can deduct rent paid in cash. A tenant farmer paying rent to his landlord in the form of crops raised on the farm under a crop share agreement cannot deduct as rent the value of the crop, but he can deduct amounts paid in raising the crop.

**Fertilizers, Lime, etc.**—These can be either capitalized or deducted as an expense.

**Taxes.**—You can deduct State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

**Conservation Expenses.**—You can deduct certain amounts spent (including any amount paid on any assessment levied by a soil or water conservation or drainage district to recover the amount the district spent) for soil or water conservation and the prevention of erosion on land you use.

The allowable deduction for any one year cannot exceed 25 percent of your gross income from farming (excluding certain gains from sales of assets such as farm machinery or from the disposition of land). But any excess can be carried over to the following years with the same limit applying to those years. See **Publication 225**.

**Land Clearing.**—You can deduct amounts spent for clearing land to make it suitable for farming. This deduction cannot be more than 25 percent of taxable income from farming, or $5,000, whichever is less.

## Retirement Plans, etc.

**Line 48.**—Enter the amount being claimed as a deduction for contributions to a pension, profit-sharing, or annuity plan.

**Note:** *Every employer who has adopted a pension, profit-sharing, or other funded deferred compensation plan, regardless of whether or not the plan is qualified under the Internal Revenue Code or whether a deduction is claimed for the current taxable year, must file Form 4848 for all plans adopted. In general, Form 4848 is to be filed on or before the 15th day of the 5th month following the close of the taxable year. If the plan includes you as a self-employed person, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 49, instead of on line 48 of Schedule F. (See Form 4848.)*

**Line 49.**—Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 48. Contributions to employee benefit programs that are to be reported on this line include insurance, health, and welfare programs.

**Automobile Expenses, Special Rule.**—See page 9 of instructions for Form 1040, (Line 48) optional method.

**Other Farm Expenses.**—Include such items as advertising, stationery, stamps, account books, other office supplies, etc.

Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The loss of a prospective crop by frost, storm, flood, or fire is not deductible. When using the cash method, the value of animals you raised that were lost by death is not deductible. For animals you bought that were lost by death, the cost less depreciation allowed or allowable is deductible if not compensated by insurance or otherwise. Do not deduct personal losses.

**Planting and Developing Citrus and Almond Groves.**—Charge to capital account expenses for the planting, cultivation, maintenance, or development of any citrus and almond grove (or part of such grove), incurred before the close of the fourth tax year beginning with the tax year in which trees were planted. (See **Publication 225.**)

**Depreciation.**—You can deduct an allowance for the depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule in Schedule F. In figuring depreciation, do not include the value of land. Do not claim depreciation on livestock or any other property included in your inventory. You can claim depreciation on livestock not included in your inventory of livestock bought or raised for sale if you acquired them for work, breeding, or dairy purposes.

**Class Life (ADR) System and Guideline Class Life System.**—If depreciation is figured by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)–11(b)(5)(vi) and 1.167(a)–12, the provisions of Revenue Procedures 62–21 and 65–13 are not applicable for taxable years ending after December 31, 1970. For more information, get **Instructions for Form 4832**, Form 5006, and **Publication 534**, Tax Information on Depreciation.

See instructions on back of Form 4562 for more detailed information regarding methods of computing depreciation, other than the new depreciation rules mentioned in the preceding paragraph.

> Income from farming is subject to the self-employment tax. (See Schedule SE.) If you filed Form 4029, do not file Schedule SE. Instead, write "Exempt—Form 4029" on line 62, Form 1040.

**Additional Information Available.**—You can get **Publication 225**, Farmer's Tax Guide, free from your county agricultural agent or an Internal Revenue Service office.

**SCHEDULE SE (Form 1040)**
Department of the Treasury
Internal Revenue Service

# Computation of Social Security Self-Employment Tax

▶ Each self-employed person must file a Schedule SE.
▶ Attach to Form 1040.

**1972**

▶ If you had wages, including tips, of $9,000 or more that were subject to social security taxes, do not fill in this page.
▶ If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.

Important.—The self-employment income reported below will be credited to your social security record and used in figuring social security benefits.

NAME OF SELF-EMPLOYED PERSON (AS SHOWN ON SOCIAL SECURITY CARD) | Social security number of self-employed person

Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.) ▶

## Part I Computation of Net Earnings from BUSINESS Self-Employment (other than farming)

1 Net profit (or loss) shown in Schedule C (Form 1040), line 21. (Enter combined amount if more than one business.)

2 Net income (or loss) from excluded services or sources included on line 1
Specify excluded services or sources

3 Net earnings (or loss) from business self-employment (Subtract line 2 from line 1, and enter here and on line 8(a), below.)

## Part II Computation of Net Earnings from FARM Self-Employment

SE

A farmer may elect to compute net farm earnings using the OPTIONAL METHOD (line 6, below) INSTEAD OF THE REGULAR METHOD (line 5, below) if his gross profits are: (1) $2,400 or less, or (2) more than $2,400 and net profits are less than $1,600. If your gross profits from farming are not more than $2,400 and you elect to use the optional method, you need not complete lines 4 and 5.

**Computation under Regular Method**

4 Net farm profit (or loss) from:
(a) Schedule F, line 54 (cash method), or line 74 (accrual method)
(b) Farm partnerships

5 Net earnings from self-employment from farming. Add lines 4(a) and (b)

**Computation under Optional Method**

6 If gross profits from farming are:*
(a) Not more than $2,400, enter two-thirds of the gross profits
(b) More than $2,400 and the net farm profit is less than $1,600, enter $1,600

*Note.—*Gross profits from farming are the total of the gross profits from Schedule F, line 28 (cash method), or line 72 (accrual method), plus the distributive share of gross profit from farm partnerships as explained in instructions for Schedule SE.*

7 Enter here and on line 8(b), below, the amount on line 5 (or line 6, if you use the optional method)

## Part III Computation of Social Security Self-Employment Tax

8 Net earnings (or loss) from self-employment—
(a) From business (other than farming) from line 3, above
(b) From farming (from line 7, above)
(c) From partnerships, joint ventures, etc. (other than farming)
(d) From service as a minister, member of a religious order, or a Christian Science practitioner. If you filed Form 4361, check here ☐ and enter zero on this line
(e) From service with a foreign government or international organization
(f) Other (director's fees, etc.). Specify

9 Total net earnings (or loss) from self-employment reported on line 8
**(If line 9 is less than $400, you are not subject to self-employment tax. Do not fill in rest of page.)**

10 The largest amount of combined wages and self-employment earnings subject to social security tax for 1972 is $9,000 00

11 (a) Total "FICA" wages as indicated on Form W-2
(b) Unreported tips, if any, subject to FICA tax from Form 4137, line 9
(c) Total of lines 11(a) and 11(b)

12 Balance (subtract line 11(c) from line 10)

13 Self-employment income—line 9 or 12, whichever is smaller

14 If line 13 is $9,000, enter $675.00; if less, multiply the amount on line 13 by .075

15 Railroad employee's and railroad employee representative's adjustment for hospital insurance benefits tax from Form 4469

16 Self-employment tax (subtract line 15 from line 14). Enter here and on Form 1040, line 62

## Instructions

Schedule SE provides the Social Security Administration with information on self-employment income necessary for figuring benefits under the social security program. You have to pay self-employment tax regardless of age, and even though you are receiving social security benefits.

To assure proper credit to your account, enter your name and social security number on Schedule SE exactly as they are shown on your social security card.

**Ministers, members of religious orders, and Christian Science practitioners.**—Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not taken a vow of poverty), and Christian Science practitioners are now subject to self-employment tax. But they can, under certain conditions, request to exempt their income from service as a minister, member or practitioner by filing Form 4361. If you filed Form 4361 and you have no other income subject to self-employment tax, write "Exempt-Form 4361" on line 62 of Form 1040. (**Note:** *If you filed Form 4361 but have $400 or more from other net earnings subject to self-employment tax, you must complete Schedule SE*). You can get forms, schedules, and publications from your local Internal Revenue Service office. If you previously filed an effective waiver certificate, Form 2031, to pay self-employment tax, you cannot file for an exemption. For more information get Publication 517, Social Security for Clergymen and Religious Workers.

Ministers and members of religious orders must include in their earnings from self-employment (but not for income tax purposes) the rental value of the parsonage or allowance for the rental value of the parsonage. They also must include the value of meals and lodging furnished them for the convenience of their employers.

**Members of certain religious faiths.**—If you have conscientious objections to social security insurance because of your belief in the teachings of a recognized religious sect of which you are a member, you can file Form 4029 to get exemption from self-employment tax. If you filed Form 4029, do not file Schedule SE. Instead, write "Exempt-Form 4029" on line 62 of Form 1040.

**U.S. citizens employed by foreign governments or international organizations.**—You are subject to the social security self-employment tax if you are a U.S. citizen employed in the United States, Puerto Rico, Guam, American Samoa, or the Virgin Islands by a foreign government, an instrumentality wholly owned by a foreign government, or an international organization organized under the International Organizations Immunities Act. Report income from such employment on line 8(e), Schedule SE.

**Fee basis State or local government employees.**—Fees received for functions and services performed by these employees (including public officers who in such capacity are employees) are subject to self-employment tax if their functions and services are performed in positions which are: (1) compensated solely on a fee basis; and (2) not covered under a Federal-State social security coverage agreement. If you filed Form 4415, exempting your fees from self-employment tax, write, "Exempt-Form 4415" on line 62 of Form 1040.

### Exclusions

In figuring net earnings from self-employment, do not take into account income (or loss) from the following sources, or any deductions for expenses in connection with this income. Use Schedule SE, line 2, to exclude any such amounts reported in separate Schedule C that should not be taken into account in figuring your self-employment income. Exclude from line 5, Schedule SE, any item of income or expense that is not included in the computation of net earnings from farm self-employment and attach an explanation.

**Employees and public officials.**—Income (fees, salaries, etc.) from the performance of service as: (1) a public official (except as noted above); (2) an employee or employee representative under the railroad retirement system; or (3) an employee (except as indicated above).

**Note.**—*Income of an employee 18 or over from the sale of newspapers or magazines to an ultimate consumer is subject to self-employment tax if the employee kept the profits from such sales.*

**Certain payments to retired partners.**—Income received by a retired partner under a written partnership plan that provides for lifelong periodic retirement payments if the retired partner has no interest in the partnership (except for the right to the retirement payments) and did not perform services for the partnership during the year.

**Real estate rentals.**—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. These include cash and crop shares received from a tenant or sharefarmer. Report these amounts in Schedule E, Part II. However, rental income from a farm is not excluded if the rental arrangement provides for material participation by the landlord and he does participate materially in the production or in the management of the production of one or more farm products on his land. Such income represents farm earnings and should be reported on Schedules F and SE.

The following are not real estate rentals: payments for the use or occupancy of rooms or other space where services are also furnished to the occupant, such as rooms in hotels, boarding houses, apartment houses furnishing hotel services, tourist camps or homes, or space in parking lots, warehouses, or storage garages. These payments must be included in figuring net earnings from self-employment.

**Dividends and interest.**—Dividends on shares of stock, and interest on bonds, debentures, notes, certificates, or other evidence of indebtedness, issued with interest coupons or in registered form by a corporation, or by a government or its political subdivisions, unless received in the course of a trade or business as a dealer in stocks or securities.

**Property gains and losses.**—Gain or loss: (1) from the sale or exchange of a capital asset; (2) to which section 631 of the Internal Revenue Code applies; or (3) from the sale, exchange, involuntary conversion, or other disposition of property if that property is neither (a) stock in trade or other property of a kind which would properly be includible in inventory if on hand at the close of the tax year; nor (b) property held primarily for sale to customers in the ordinary course of the trade or business.

**Net operating losses.**—No deduction for net operating losses of other years will be allowed in figuring the net earnings from self-employment. Such deduction should be included as a "minus" figure on Form 1040, line 44.

### More Than One Trade or Business

If you farmed and also had one or more other trades or businesses, your net earnings from self-employment are the combined net earnings from self-employment of all your trades and businesses. Thus, if you had a loss in one trade or business, it will reduce the income from another trade or business. In such cases, use both Schedule F and Schedule C to figure net profit from the farm and nonfarm activities, respectively. Make the combined computation of self-employment tax on Schedule SE.

### Joint Returns

For a joint return, show the name of the one with self-employment income on Schedule SE. If both husband and wife have self-employment income, each must file a separate Schedule SE. However, include the total of profits (or losses) from all businesses on Form 1040, line 35 or 39, as appropriate. Then enter the combined self-employment tax on Form 1040, line 62.

### Community Income

For the purpose of figuring net earnings from self-employment, if any of the income from a trade or business, including farming, is community income, all the income from that trade or business is considered the income of the husband, unless the wife exercises substantially all the management and control of the operation. In that case, all such income is considered the wife's. (See "Partnerships" below.)

If separate returns are filed, Schedules C and SE or Schedules F and SE must be attached to the return of the one with self-employment income. Community income included on such schedules must be divided, for income tax purposes, on the basis of the community property laws.

### Partnerships

In figuring his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership, including any guaranteed payments. No part of that share can be allocated to the partner's wife (or husband), even though the income may, under State law, be community income. However, in the case of a husband and wife farm partnership, as in other partnerships, the distributive share of each must be entered as partnership income in Schedule E, Part III, for income tax purposes, and in Schedule SE, line 4(b), for self-employment tax purposes. (Report nonfarm partnership income in Schedule SE, line 8(c), for social security purposes.)

**Note.**—*If a member of a continuing partnership dies, part of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment.*

### Optional Method for Computing Net Earnings From Farm Self-Employment

If your gross profits for the year from farming were not more than $2,400, you can report two-thirds of your gross profits from farming instead of your actual net earnings from farming. If your gross profits from farming were more than $2,400, and your actual net earnings from farming were less than $1,600, you can report $1,600.

For the optional method, a partner should figure his share of gross profits from a farm partnership in accordance with the partnership agreement. In the case of guaranteed payments, his share of the partnership's gross profits is his guaranteed payments plus his share of the gross profits, after such gross profits are reduced by all guaranteed payments of the partnership.

### Share-Farming Arrangements

A person who produces crops or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds from them, is considered to be an independent contractor and a self-employed person rather than an employee. His net earnings should be reported on Schedule F for income tax purposes and on Schedule SE for self-employment tax purposes.

For more information on self-employment tax, get Publication 533, Information on Self-Employment Tax.

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SCHEDULE G (Form 1040)
Department of the Treasury
Internal Revenue Service

# Income Averaging

▶ See instructions on pages 3 and 4.
▶ Attach to Form 1040.

**1972**

Name(s) as shown on Form 1040 | Your social security number

## Taxable Income and Adjustments

| | (a) Computation year 1972 | (b) 1st preceding base period year 1971 | (c) 2d preceding base period year 1970 | (d) 3d preceding base period year 1969 | (e) 4th preceding base period year 1968 |
|---|---|---|---|---|---|
| 1 Taxable income (see instruction 1) | | | | | |
| 2 Income earned outside of the United States or within U.S. possessions and excluded under sections 911 and 931 | | | | | |
| 3 Excess community income and certain amounts received by owner-employees subject to a penalty under section 72(m)(5). See instruction 3 | | | | | |
| 4 Accumulation distributions subject to section 668(a) | | | | | |
| 5 Adjusted taxable income or base period income. (Line 1 plus line 2, less lines 3 and 4). If less than zero, enter zero | | | | | |

## Computation of Averagable Income

| | | |
|---|---|---|
| 6 Adjusted taxable income from line 5, column (a) | 6 | |
| 7 30% of the sum of line 5, columns (b), (c), (d), and (e) | 7 | |
| 8 Averagable income (line 6 less line 7) | 8 | |

**Complete the remaining parts of this form only if line 8 is more than $3,000. If $3,000 or less, you do not qualify for income averaging. Do not fill in rest of form.** **G**

## Computation of Tax

| | | | | |
|---|---|---|---|---|
| 9 Amount from line 7 | | | 9 | |
| 10 20% of line 8 | | | 10 | |
| 11 Total (add lines 9 and 10) | | | 11 | |
| 12 Amount from line 3, column (a), less any income subject to a penalty under section 72(m)(5) which was included in line 3 | | | 12 | |
| 13 Total (add lines 11 and 12) | | | 13 | |
| 14 Tax on amount on line 13 | | | 14 | |
| 15 Tax on amount on line 11 | 15 | | | |
| 16 Tax on amount on line 9 | 16 | | | |
| 17 Difference (line 15 less line 16) | 17 | | | |
| 18 Multiply the amount on line 17 by 4 | | | 18 | |
| 19 Total (add lines 14 and 18) | | | 19 | |
| 20 Tax on income subject to the penalty under section 72(m)(5) which was included in line 3 | | | 20 | |
| 21 Tax on accumulation distributions subject to section 668(a) | | | 21 | |
| 22 Tax (add lines 19, 20 and 21). Enter here and on Form 1040, line 18. Also check Schedule G box on Form 1040, line 18 | | | 22 | |



**Computations on this page are not needed unless line 17, Form 1040 for 1972 is under $10,000 or you used the optional tax tables for 1971, 1970, 1969 or 1968.**

### Computation of Standard Deduction for 1972 if Adjusted Gross Income is Under $10,000

1 Enter 15% of line 17, Form 1040 (1972) (limited to $1,000 if married filing separately)
2 Enter $1,300 ($650 if married filing separately)
3 Standard deduction. Enter line 1 or 2 whichever is greater. (If married filing separately choose either line 1 or line 2. **Note:** If your wife (husband) uses the percentage standard deduction (line 1) both must use it.)

### Computation of Standard Deduction for 1971 if Adjusted Gross Income was Under $10,000

1 Enter 13% of line 18, Form 1040 (1971) (limited to $750 if you were married and filed separately)
2 Enter $1,050 ($525 if you were married and filed separately)
3 Standard deduction. Enter line 1 or 2 whichever is greater. (If you were married and filed separately choose either line 1 or line 2. **Note:** If your wife (husband) used the percentage standard deduction (line 1) both must use it.)

### Computation of Standard Deduction for 1970 if You Used the Optional Tax Tables

1 Enter 10% of line 18, Form 1040 (1970), but not more than $500 if you were married and filed separately
(If you were married and filed separately, complete only line 2 or line 3, whichever is applicable. All other filers complete only lines 4 through 14.)
2 If you used the low income allowance, enter the sum of $100 plus $100 for each exemption claimed on line 11, Form 1040 (1970), but not more than $500. 1970 standard deduction
3 If you used the percentage standard deduction, enter amount from line 1. 1970 standard deduction
4 Basic allowance. Enter the sum of $200 plus $100 for each exemption claimed on line 11, Form 1040 (1970), but not more than $1,000
**Computation of additional allowance:**
5 Limitation $900.00
6 Enter $100 for each exemption claimed on line 11, Form 1040 (1970).
7 Enter amount from line 18, Form 1040 (1970)
8 Enter the sum of $1,100 plus $625 for each exemption claimed on line 11, Form 1040 (1970)
9 Subtract line 8 from line 7. If less than zero, enter zero
10 Enter one-half of amount on line 9
11 Add lines 6 and 10
12 Additional allowance. Subtract line 11 from line 5. If less than zero, enter zero
13 Low income allowance. Add lines 4 and 12
14 Standard deduction. Enter amount from line 1 or line 13, whichever is greater

### Computation of Standard Deduction for Base Years 1969 and 1968 if You Used the Optional Tax Tables

**If you were married and filed a separate return, complete only line 4 or line 5, whichever is applicable. All other filers complete only lines 1, 2, and 3.**

| | 1969 | 1968 |
|---|---|---|
| 1 Enter 10% of adjusted gross income | | |
| 2 Enter $200 plus $100 for each exemption claimed but not more than $1,000 | | |
| 3 Standard deduction. Enter amount on line 1 or line 2 whichever is greater | | |
| **Married persons who filed separate returns:** | | |
| 4 Standard deduction if you used the 10 percent standard deduction. Enter 10% of adjusted gross income | | |
| 5 Standard deduction if you used the minimum standard deduction. Enter $100 plus $100 for each exemption claimed but not more than $500 | | |

This schedule must be attached to your Form 1040 to choose the benefits of income averaging. Only individuals who are citizens or residents of the United States throughout 1972 are eligible for averaging. Corporations, estates and trusts do not qualify.

The income averaging method of computing tax may be to your advantage if your income has increased substantially this year. Under this method your 1972 income which exceeds 30 percent of the sum of your four prior years (1968–1971) income is taxed, in effect, by averaging that excess over the five-year period (1968–1972). Basically, the taxable income for each year is the figure utilized. However, since accumulation distributions subject to section 668(a) and certain other items of income described in instruction 3 are not subject to averaging, adjustments to the taxable income, as it appears on Form 1040 for each year, are necessary.

**A. WHO MAY FILE.**—Generally, you may choose the provisions of income averaging for 1972, by filing Schedule G with your Form 1040 if you meet the requirements of (1) citizenship or residence, and (2) support. On a joint return both husband and wife must meet these requirements.

**(1) Citizenship or residence requirement.**—You must have been a citizen or resident of the United States throughout 1972. A nonresident alien at any time during the five taxable year period ending with 1972 is not eligible.

**(2) Support requirement.**—You must have furnished at least 50 percent of your own support for each of the years 1968 through 1971. In a year in which you were married it is only necessary that you, together with your wife, provided at least 50 percent of the support of both of you. For meaning of support see page 5 of the Form 1040 Instructions.

**Exceptions.** The support requirement is waived if—

(1) You were age 25 or more before the end of 1972 and you were not a full-time student during at least any four of your taxable years beginning after you have attained the age of 21. Thus, generally, if you are age 25 or over and have been out of school for 4 years since age 21, you are eligible for averaging. You are a student for a taxable year if during 5 calendar months of that year you were a full-time student at an educational institution or were pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational institution or of a State or political subdivision of a State.

(2) More than 50 percent of your adjusted taxable income for 1972 (line 5, column (a)) is attributable to work performed by you in substantial part during two or more of the four taxable years preceding 1972, or

(3) You file a joint return for 1972 and not more than 25 percent of the aggregate adjusted gross income (Form 1040, line 17) is attributable to you.

**B. PROVISIONS INAPPLICABLE.**—If you file Schedule G you may not—

(1) Exclude from income any part of your earned income from sources without the United States (see section 911 and Form 2555) or any income from sources within possessions of the United States (see sections 931–934 and Form 4563).

(2) Use tax tables 1–12 in the Form 1040 instructions. You may, however, use the standard deduction.

(3) Avail yourself of the limitation on tax under section 72(n)(2) for income resulting from certain distributions from an employees' trust.

(4) Avail yourself of the advantages of alternative tax on capital gain under section 1201(b).

(5) Avail yourself of the advantages of the maximum tax rate on earned income.

**C. BASE PERIOD INCOME RULES.**—Your base period income for each of your base period years (1968–1971) must be determined in a manner consistent with your return for 1972. If you make a separate return for 1972, you must determine your separate base period income for each of your base period years.

If a husband and wife make a joint return for 1972, they must determine the sum of their separate base period incomes for each base period year. If, however, you and your wife make a joint return for 1972 and were married and made joint returns with each other for any base period year, your base period income for each such year is to be figured on the basis of your aggregate taxable income for that year. If you make a return for 1972 as a surviving widow(er) (under section 2(a)), your base period income for each of the base period years (1968–1971) is the sum of your base period income and that of your deceased husband (wife) for each such year. If a husband and wife married in 1972 and make a joint return for 1972, and neither person was married from 1968 through 1971, their base period incomes for each of those years is the sum of the husband's separate base period income and that of his wife for each such year.

In some cases the computation of your separate base period income for a base period year may require as many as three computations. The facts in each case determine how many computations are necessary. For instance, if you were married for 1972 and made a joint return with your wife (husband), but had a different wife (husband) for 1972 than for a base period year, two computations are necessary. In such case, your separate base period income for the year in question is the larger of the following amounts:

(1) The amount of your adjusted separate income and deductions for the base period year.

(2) One-half the total amount of base period income resulting from adding your adjusted separate income and deductions to the adjusted separate income and deductions of your wife (husband) for that base period year.

However, if you and your wife file separate returns for 1972, a third computation is necessary. Your separate base period income will be the largest of the amounts determined under (1) and (2) above and:

(3) One-half the total amount of the base period income resulting from adding your adjusted separate income and deductions to the adjusted separate income and deductions of your wife (husband) for 1972 for that base period year.

The amount of your separate income and deductions for a base period year is the excess of your gross income for that year over your allowable deductions. Your separate deductions for any base period year for which you made a separate return are the deductions allowable on that return. If you made a joint return for a base period year, your separate deductions are (1) in the case of deductions allowable in computing your adjusted gross income, the sum of such deductions attributable to your gross income, and (2) in the case of deductions allowable in computing taxable income (exemptions and itemized deductions), the amount resulting from multiplying the amount of such deductions allowable on the joint return by a fraction whose numerator is your adjusted gross income and whose denominator is the aggregate adjusted gross income on the joint return. However, if 85 percent or more of the aggregate adjusted gross income of a husband and wife is attributable to either one, all of the deductions allowable in computing taxable income are allowable to the one to whom such income is attributable. See specific instruction 1 on adjusted gross income.



In computing your separate base period income when community property laws are applicable, you must take into account all of the earned income you earned, without regard to the community property laws, or your share of the community earned income under the community property laws, whichever is greater.

If you must determine your separate base period income for any of the base period years, attach statement showing the computation and names under which the returns were filed. An example illustrating such computation follows:

H and W are calendar year taxpayers who were married and otherwise eligible to choose the benefits of income averaging for the taxable year 1972 for which they made a joint return. W, however, was married to and made a joint return with A for the taxable year 1968. H was unmarried for 1968. H and W compute their base period income for 1968 in the following manner:

| | A & W (Joint Return) | A | W | H |
|---|---|---|---|---|
| Salary | $16,000 | $11,500 | $4,500 | $3,000 |
| Dividends | 2,000 | 500 | 1,500 | 1,000 |
| Adjusted Gross Income | $18,000 | $12,000 | $6,000 | $4,000 |
| Total of itemized deductions and personal exemptions | 3,600 | 2,400 | 1,200(1) | 1,600 |
| Taxable Income (Separate Income and Deductions) | $14,400 | $9,600 | $4,800 | $2,400 |

(1) $\frac{\text{6000 (W's separate adjusted gross income)}}{\text{18000 (A and W's adjusted gross income from joint return)}} \times 3600$ (Total of itemized deductions and personal exemptions on A & W's joint return) = 1200

**Method No. 1** — W's separate income and deductions . . . . . $4,800

**Method No. 2** — W and A's taxable income from joint return, $14,400×50 percent . . . . . $7,200

W's separate base period income is $7,200, the larger of the two methods. H and W's base period income (since there are no adjustments) for 1968 is $9,600 (H's separate base period income of $2,400 (unmarried in 1968) plus W's separate base period income of $7,200).

## SPECIFIC INSTRUCTIONS

The following instructions are numbered to correspond with the line numbers on page 1, Schedule G.

### Taxable Income and Adjustments

**Line 1** Except as noted below, enter on this line the amount (never less than zero) from—

(a) Form 1040 (1972)—line 55
(b) Form 1040 (1970–71)—line 50
(c) Schedule T (1969)—line 5
(d) Form 1040 (1968)—line 11d, page 1
(e) Form 1040A (1968)—line 5, page 4 {Tax Computation Schedule Form 1040A Instructions

For any year for which you use the tax tables to compute your tax, you may arrive at the amount to be entered in line 1, by subtracting from your adjusted gross income, the standard deduction and the number of exemptions multiplied by $750 for 1972, $675 for 1971, $625 for 1970, and $600 for 1969 and 1968.

Your adjusted gross income is:

(a) Form 1040 (1972)—line 17
(b) Form 1040 (1970–71)—line 18
(c) Form 1040 (1969)—line 15c
(d) Form 1040 (1968)—line 9, page 1
(e) Form 1040A (1968)—item 7, page 1

See page 2 for computation schedules you can use to figure the standard deduction if line 17, Form 1040 for 1972 is under $10,000 or if you used the optional tax tables for 1971, 1970, 1969, or 1968.

**Note:** If you were not married to and did not file a joint return with the same wife (husband) for every year after 1967, or were not single for all those years, it will be necessary to determine the amount to be entered in columns (b), (c), (d), and (e) in accordance with General Instruction C.

**Line 2** Enter on this line for each base period year the net amount of income previously excluded from income because it was earned income derived from sources without the United States or from income within its possessions (sections 911 and 931–934). For 1972 you may not exclude such amounts from gross income and they will therefore be reflected in taxable income.

**Line 3** Include income attributable to the following sources in the total to be entered on this line (attach statement showing itemization):

(a) Excess Community Income. If you are married, a resident of a community property state, and file a separate return for 1972, you must include in this line the excess of the community earned income reportable by you over the amount of such income attributable to your services. No adjustment need be made where the community earned income attributable to your services exceeds 50 percent of the aggregate community earned income. The following example illustrates this.—

| | Attributable to Service of H | W | Total |
|---|---|---|---|
| Community Earned Income | $40,000 | $20,000 | $60,000 |

(1) H filing a separate return has no adjustment since the amount of earned income attributable to his services ($40,000) exceeds 50 percent of the aggregate community earned income ($30,000).

(2) W filing a separate return must include in the total for this line $10,000, the excess of the community earned income reportable by her ($30,000) over the amount of community earned income attributable to her services ($20,000).

(b) Certain amounts received by owner-employees. The amount of income resulting from a premature or excessive distribution from a qualified employees' pension plan or trust to an employee who is (or was) also an owner of the business. The amount of such income is the amount subject to a penalty under section 72(m)(5).

### Computation of Tax

To figure your tax use tax rate schedule X, Y, or Z in the instruction booklet for Form 1040.

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Form **1040-ES**
Department of the Treasury
Internal Revenue Service

# Declaration of Estimated Tax for Individuals

**1972**

## Instructions

**NOTE**—You must determine your expected adjusted gross income and credits upon the basis of the facts and circumstances existing at the time prescribed for filing your 1972 declaration as well as those reasonably to be anticipated for 1972.

You may find it helpful to use your 1971 Form 1040 as a guide to determine your expected adjusted gross income and credits for 1972. Be sure to deduct $750 for each exemption, and (if you do not itemize) a standard deduction of 15% of your adjusted gross income (limited to $2,000 or $1,000 if married filing separately) to arrive at your taxable income.

**1. Purpose of declaration–vouchers.**—The declaration–vouchers are provided for paying currently any income tax (including self-employment tax but not the minimum tax on items of tax preference) due in excess of the tax withheld. Therefore, declarations are required only from individuals whose wages or other income exceed the amounts specified in instruction 2.

**2. Who must make a declaration.**—Every citizen of the United States or resident of the United States, Puerto Rico, Virgin Islands, Guam, and American Samoa shall make a declaration of his estimated tax if his total estimated tax (line 11 of worksheet) is $100 or more and he:

(a) can reasonably expect to receive more than $500 from sources other than wages subject to withholding; OR

(b) can reasonably expect gross income to exceed—

(1) $20,000 for a single individual, a head of household, or a widow or widower entitled to the special tax rates;

(2) $20,000 for a married individual entitled to file a joint declaration with his spouse, but only if his spouse has not received wages for the taxable year;

(3) $10,000 for a married individual entitled to file a joint declaration with his spouse, but only if both he and his spouse have received wages for the taxable year;

(4) $5,000 for a married individual not entitled to file a joint declaration with his spouse.

A nonresident alien who is required to file a declaration of estimated income tax must use Form 1040–ES(OIO).

**NOTE**—*Some taxpayers find it convenient to increase their withholding tax to avoid filing declarations. If you do so, make sure your balance due (exclusive of minimum tax on items of tax preference) on Form 1040 will be less than $100.* You may also request that tax be withheld on certain annuity or pension payments you receive. To do so, file Form W–4P with the payer of the annuity.

**3. When to file declaration.**—Your declaration must be filed on or before April 15, 1972, or such later date as is specified in instructions 6 and 7. However, if any date shown falls on a Saturday, Sunday, or legal holiday, substitute the next regular workday.

**4. Where to file your declaration–voucher.**

| If your legal residence or principal place of business is in this State | Use this mailing address |
|---|---|
| Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania | Internal Revenue Service Center<br>11601 Roosevelt Boulevard<br>Philadelphia, Pa. 19155 |
| Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina | Internal Revenue Service Center<br>4800 Buford Highway<br>Chamblee, Georgia 30006 |
| Indiana, Michigan, Ohio, West Virginia | Internal Revenue Service Center<br>Cincinnati, Ohio 45298 |
| Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas | Internal Revenue Service Center<br>3651 S. Interregional Highway<br>Austin, Texas 78740 |
| Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming | Internal Revenue Service Center<br>1160 West 1200 South Street<br>Ogden, Utah 84405 |
| Illinois, Iowa, Missouri, Wisconsin | Internal Revenue Service Center<br>2306 E. Bannister Road<br>Kansas City, Mo. 64170 |
| Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont | Internal Revenue Service Center<br>310 Lowell Street<br>Andover, Mass. 01812 |
| Kentucky, Tennessee, Virginia | Internal Revenue Service Center<br>3131 Democrat Road<br>Memphis, Tennessee 38110 |
| California: Counties of Imperial, Inyo, Kern, Los Angeles, Mono, Orange, Riverside, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, and Ventura | Internal Revenue Service Center<br>1160 West 1200 South Street<br>Ogden, Utah 84405 |
| California (all other counties), Hawaii | Internal Revenue Service Center<br>5045 East Butler Avenue<br>Fresno, California 93730 |

| If you are located in: | Use this address |
|---|---|
| Panama Canal Zone, American Samoa, Guam | Internal Revenue Service Center<br>11601 Roosevelt Boulevard<br>Philadelphia, Pa. 19155 |
| Puerto Rico (or if excluding income under section 933)<br>Virgin Islands: Non-permanent residents | Internal Revenue Service Center<br>11601 Roosevelt Boulevard<br>Philadelphia, Pa. 19155 |
| Virgin Islands Permanent residents | Department of Finance, Tax Division<br>Charlotte Amalie, St. Thomas<br>Virgin Islands 00801 |

U.S. citizens with foreign addresses (except A.P.O. and F.P.O.) and those excluding income under sec. 911 or 931: file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

**5. Payment of estimated tax.**—Your estimated tax may be paid in full with the declaration, or in equal installments on or before April 15, 1972, June 15, 1972, September 15, 1972, and January 15, 1973. The first installment must accompany the declaration. Make check or money order payable to "Internal Revenue Service." Please write your social security number on your check or money order.

**NOTE A.**—The new law changed withholding for 1972. Please check income tax to be withheld in figuring your estimated tax.

**NOTE B.**—Reminder notices for estimated tax installments will not be sent to you. Please use the enclosed vouchers to forward your payments when due.

**6. Farmers and fishermen.**—If at least two-thirds of your gross income is from farming or fishing, you may file the declaration on or before January 15, 1973, instead of April 15, 1972. If you wait until January 15, 1973, you must then pay the entire amount of the estimated tax. However, if you file your final tax return on or before March 1, 1973, and pay the total tax at that time, you need not file a declaration for 1972.

**7. Changes in income, exemptions, etc.**—Even though your situation on April 15 is such that you are not required to file, your circumstances may change so that you will be required to file a declaration later. In such case the time for filing is as follows: June 15, if the change occurs after April 1 and before June 2; September 15, if the change occurs after June 1 and before September 2; January 15, 1973, if the change occurs after September 1. The estimated tax may be paid in equal installments on the remaining payment dates.

If by January 31, 1973, you file your 1972 income tax return and pay in full the balance of tax due, then on or before January 15, 1973, you need not—(a) file any required amended declaration; (b) file an original declaration which would be due for the first time on January 15, 1973; or (c) pay the last installment of estimated tax.

**8. Overpayment Credit from Form 1040 for 1971.**—If you had an overpayment on your 1971 return and elected to apply it as a credit to your 1972 estimated income tax, the amount of overpayment may be applied in full or in part to any installment. Be sure to enter the total overpayment credit in Block B of your original or amended declaration–voucher. Also, enter the amount of overpayment credit applied to each installment on line 2 of the declaration–voucher and in Column (c) of the Record of Estimated Tax Payments on page 2.

If the credit equals or exceeds the estimated tax liability for the first installment, you should complete the declaration-voucher even though the amount of payment (line 3) is zero. The remaining declaration–vouchers should be filed only when the amount of the unused credit is less than the amount of the next installment due.

**9. Amended declaration.**—Use the Amended Computation schedule on page 2 if, after having filed a declaration, you find that your estimated tax is substantially increased or decreased. Show the amended estimated tax in Block A and the overpayment credit in Block B of the next declaration-voucher filed.

**10. Fiscal year.**—If your return is not on a calendar year basis, change all dates to correspond with your fiscal year.

**NOTE**—For information concerning proration of deductions, tax rates and other rules for fiscal year tax computation, consult an Internal Revenue Service office.

**11. Penalty for failure to pay estimated income and self-employment tax.**—A penalty of 6% a year is imposed by law for underpayment of installments of estimated tax except in certain situations. The penalty does not apply if each installment is paid on time and (a) is at least 80 percent (66⅔% for farmers and fishermen) of the amount due (exclusive of minimum tax on items of tax preference) on the basis of the tax shown on the return for the taxable year, (b) is at least as much as would have been paid if based on the tax (including self-employment tax) shown on your 1971 return, or (c) is based on a tax computed by using your income for last year and this year's tax rates and exemptions. For additional exceptions in unusual cases see Form 2210. Farmers and fishermen see Form 2210F.

**Exemption from the penalty due to service in a combat zone.**—You may be exempt from the penalty for underpayment of estimated tax, if you served in the Armed Forces of the United States, or in their support, in an area designated by the President as a "combat zone," or in an area outside the "combat zone" under conditions which qualified you for Hostile Fire Pay. Consult an Internal Revenue Service office for further information.

**12. Publication 713, 1972 Tax Tables, Tax Rate Schedules, etc.**—Publication 713, containing 1972 tax tables and tax rate schedules, may be obtained at an Internal Revenue Service office. It also provides information about the maximum tax on earned income for 1972.

### How to Use the Declaration–Voucher

1. Fill out the worksheet on page 2 to figure your estimated tax for 1972.
2. Enter your social security number, name and address on the voucher.
3. Enter the amount shown on line 11 of the worksheet in Block A of the voucher.
4. Enter the amount shown on line 12 of the worksheet on line 1 of the voucher.
5. Enter the overpayment from last year credited to your estimated tax for this year in Block B of the voucher.
6. Enter amount of overpayment from last year applied to installment on line 2 of the voucher.
7. Subtract the overpayment credit from the amount of installment and enter amount of payment on line 3. If original or amended voucher, file even though line 3 is zero.
8. Sign the voucher and detach at perforation.
9. Attach check or money order to the voucher. Then fill in Record of Estimated Tax Payments schedule on page 2.
10. Mail to address shown in instruction 4.

For each later installment, you need only complete lines 1, 2, and 3 of the voucher, attach remittance, and mail. However, if you must amend your estimate then:

1. Fill out the Amended Computation schedule on page 2.
2. Complete Blocks A and B and lines 1 through 3 of the voucher by inserting the amended amounts where applicable.
3. Sign the voucher, detach at perforation, and mail with required payment.

For each later installment, complete only lines 1, 2, and 3 of the voucher, attach remittance, and mail.

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2 **1972 Estimated Tax Worksheet** (Keep for your records—**Do not file**)

Name | Social Security Number

1 Enter amount of Adjusted Gross Income expected in 1972 (see note above Instruction 1) . . . . . .
**TAX TABLE USERS OMIT LINES 2 AND 3 AND ENTER TAX FROM TAX TABLE ON LINE 4 (see publication 713 for 1972 tax tables)**
2a If you expect to itemize deductions, enter estimated total of such deductions. If you do not expect to itemize deductions, enter 15% of line 1 (limited to $2,000, ($1,000 if married filing separately)) . . . .
2b Exemptions ($750 for each, including additional exemptions for age and blindness) . . . . . .
3 Line 1 less the total of 2a and 2b. This is your estimated taxable income . . . . . .
4 Tax on amount on line 3 (see page 4 for tax rate schedules) . . . . . .
5 Tax from recomputing prior year investment credit (see Form 4255) . . . . . .
6 Estimate of 1972 self-employment income $_____; If $9,000 or more, enter $675.00; If less, multiply the amount by .075. (If joint declaration and both have self-employed income, make separate computations.) . . . . . .
7 Add lines 4, 5, and 6 . . . . . .
8 Credits { Retirement income credit, foreign tax credit, investment credit, and credit for federal tax on gasoline, special fuels, and lubricating oil } . . . . . .
9 Line 7 less line 8 . . . . . .
10 Estimated income tax withheld and to be withheld during entire year 1972 . . . . . .
11 Estimated tax (line 9 less line 10). Enter here and in Block A on declaration–voucher. If $100 or more, file the declaration–voucher. If less than $100, no declaration is required . . . . . .
12 Computation of installments:
If declaration is due to be filed on: { April 15, 1972, enter ¼; June 15, 1972, enter ⅓; September 15, 1972, enter ½; January 15, 1973, enter amount } of line 11 here and on line 1 of original and subsequent declaration–vouchers } . . . . . .

NOTE: If your estimated tax should change during the year, you may use the amended computation below to determine the amended amounts to be entered on declaration–voucher.

**Amended Computation**

(Use if estimated tax is substantially changed after the first declaration–voucher filed.)

1 Amended estimated tax. (Enter here and in Block A on declaration–voucher.) . . . .
2 Less:
(a) Amount of last year's overpayment elected for credit to 1972 estimated tax and applied to date . . .
(b) Payments made on 1972 declaration . .
(c) Total of lines 2(a) and 2(b) . . . . .
3 Unpaid balance (line 1 less line 2 (c)) . . .
4 Amount to be paid (line 3 divided by number of remaining installments). (Enter here and on line 1 of declaration–voucher.) . . . . .

**Record of Estimated Tax Payments**

| Voucher number | Date (a) | Amount (b) | 1971 overpayment credit applied to installment (c) | Total amount paid and credited from Jan. 1 through the installment date shown. Add (b), and (c) (d) |
|---|---|---|---|---|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| Total . . . . ▶ | | | | |

Detach here

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Form **1040-ES**
Department of the Treasury
Internal Revenue Service

# Estimated Tax Declaration—Voucher for Individuals—1972

**Voucher 4**
(Calendar Year—Due January 15, 1973)

To be used for making declaration and payment

If fiscal year taxpayer, see instruction 10.

Your social security number | Spouse's social security number

Please type or print
First name and initial (if joint declaration, use first names and middle initials of both) | Last name
Address (Number and street)
City, State, and ZIP code

* A. Estimated tax (or amended estimated tax) for the year ending (month and year)_____ $

* B. Overpayment from last year credited to estimated tax for this year $

1. Amount of this installment . . . $
2. Amount of unused overpayment credit, if any, applied to this installment (see instruction 8) . . . . . $
3. Amount of this installment payment (line 1 less line 2) . . . . . $
If this is an original declaration–voucher, file even though line 3 is zero.

*Sign here ▶ Your signature
▶ Spouse's signature (if joint declaration)

*Complete only if this is an original or amended declaration, and your estimated tax is $100.00 or more.

Return this voucher with check or money order payable to "Internal Revenue Service."

## Short Form 1040A U.S. Individual Income Tax Return

Department of the Treasury Internal Revenue Service **1972**

Please print or type

First name and initial (if joint return, use first names and middle initials of both) | Last name | Your social security number (Husband's, if joint return)

Present home address (Number and street (including apartment number) or rural route) | Wife's number, if joint return

City, town or post office, State and ZIP code | Occupation | Husband's | Wife's

**Filing Status**—check only one:

1 ☐ Single
2 ☐ Married filing joint return
3 ☐ Married filing separately. If wife (husband) is also filing, give her (his) social security number and first name here.
4 ☐ Unmarried Head of Household
5 ☐ Widow(er) with dependent child (Enter year of death of husband (wife) ▶ 19 )

**Exemptions** Regular | 65 or over | Blind | Enter number of boxes checked ▶

6 Yourself . . . ☐ ☐ ☐
7 Wife (husband) . ☐ ☐ ☐
8 First names of your dependent children *who lived with you* — Enter number ▶
9 Number of other dependents (from line 25) . . . . ▶
10 Total exemptions claimed . . . . . ▶

Attach Copy B of Form W-2 here
Attach Check or Money Order here

11 Wages, salaries, tips, etc. (attach Form W-2 to front. If unavailable, attach explanation) . . . . . 11
12a Dividends ( If over $200, use Form 1040—see instructions )$..... 12b Less Exclusion $..... Balance ▶ 12c
13 Interest income (if over $200, use Form 1040) . . . . . 13
14 Total lines 11, 12c, and 13 (Adjusted Gross Income) . . . . . 14

- **If line 14 is $20,000 or less and you want IRS to figure your tax, see Instructions on page 3.**
- **If line 14 is under $10,000, find tax in Tables 1–12 and enter on line 19. Skip lines 15 through 18.**
- **If line 14 is $10,000 or more go to line 15.**

15 If line 14 is $10,000 or more, enter 15% of line 14 but not more than $2,000 ($1,000 if line 3 was checked) . 15
16 Subtract line 15 from line 14 . . . . . 16
17 Multiply total number of exemptions claimed on line 10 by $750 . . . . . 17
18 Taxable income (subtract line 17 from line 16) . . . . . 18
(Figure tax on amount on line 18 using Tax Rate Schedule X, Y, or Z, and enter tax on line 19.)

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Form 1040A (1972) Page 2

19 Tax, check if from: ☐ Tax Tables 1–12, or ☐ Tax Rate Schedule X, Y, or Z . . 19
20 Credit for contributions to candidates for public office (see instructions on page 5) . . . . 20
21 Income tax (subtract line 20 from line 19). If less than zero, enter zero . . . . . 21
22 Total Federal income tax withheld (attach Form W-2 to front) . . . . . 22
23 If line 21 is larger than line 22, enter BALANCE DUE IRS. Pay in full with return. Write social security number on check or money order and make payable to Internal Revenue Service ▶ 23
24 If line 22 is larger than line 21, enter REFUND. . . . . ▶ 24

**Other Dependents**

| (a) NAME | (b) Relationship | (c) Months lived in your home. If born or died during year, write B or D. | (d) Did dependent have income of $750 or more? | (e) Amount YOU furnished for dependent's support. If 100% write ALL. | (f) Amount furnished by OTHERS including dependent. |
|---|---|---|---|---|---|
| | | | | $ | $ |

25 **Total number of dependents listed in column (a). Enter here and on line 9** . . . . . ▶

**Revenue Sharing**

26 Print or type the location of your principal place of residence at end of year (not necessarily the same as your post office address).
(a) State | (b) County | (c) Locality. If you lived inside the boundaries of an incorporated city, town, etc., enter its name; if not, check here . . . ▶ ☐ | (d) Township (see instructions on page 5)

27 Enter the number of persons included on line 10 who (1) are filing a return of their own; or, (2) did not live at your principal place of residence at the end of the year . . . . . ▶

For IRS use only—Leave blank

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

**Sign here** ▶ Your signature Date | ▶ Preparer's signature (other than taxpayer) Date

▶ Wife's (husband's) signature (if filing jointly, BOTH must sign even if only one had income) | Address (and ZIP Code) | Preparer's Emp. Ident. or Soc. Sec. No.

☆ U.S. GOVERNMENT PRINTING OFFICE: 1972—O-458-057

10—63016-1

# 1972 Federal Income Tax Form 1040A and Instructions

**This package also contains the following:**

**Form 4875**
Presidential Election Campaign Fund Statement
**Order Blank for Forms**

## A Special Message From The Commissioner

Dear Taxpayer:

Here is your new short Form 1040A package. It contains two half-sheet return forms and simplified instructions, including an explanation of words and terms that may be unfamiliar. Based on the return you filed last year, the short form return appears to be the right one for you. However, if your situation has changed, it may be to your advantage to use the regular Form 1040. Please read the instructions on page 2 carefully so you can decide which form will be to your advantage.

There are three new features (provided by law) in the 1972 individual income tax return we want to call to your attention. The first is "revenue sharing." This is a program for sharing money with the states and cities. Please read the instructions on page 5 and give all the information asked for on lines 26 and 27 of Form 1040A.

The second feature is the new tax credit for political contributions made in 1972. This credit is limited to $12.50 ($25 if a joint return). If it applies to you, the credit should be claimed on line 20 of the return. Please read the instructions on page 4.

The third feature is the presidential election campaign fund dollar "check-off." This optional feature enables taxpayers to earmark $1 of their taxes ($2 if a joint return) to go to the political party of their choice, or to a general fund to support political parties. We have included in this package copies of Form 4875, Presidential Election Campaign Fund Statement, which should be attached to your return if you wish to do this. If you do not wish to earmark money for this purpose, do not file Form 4875. If you file Form 4875, IRS will separate it from your tax return for processing.

With the information contained in this package, we hope you can fill out your return. If you need assistance, you should feel free to call or visit your nearest Internal Revenue Service office. This address and telephone number are in the white pages of your telephone book under U.S. Government, Treasury Department, Internal Revenue Service. We will be glad to help you.

If you have someone else help you or fill out your return, you should select a qualified person because you are the one responsible for it. If you pay someone for preparation of your return, the preparer must also sign it. And please be sure to keep a copy of your return.

Please double-check your return, and avoid the last-minute rush before April 16. This will help cut down mistakes and help IRS return any refund you may have coming.

We appreciate your concern and thank you for your cooperation.

*Commissioner of Internal Revenue*

See index to instructions on page 16

Department of the Treasury
**Internal Revenue Service**

**Peel off the label below and place it in the address area of the Form 1040A you file. ▼ Make necessary corrections.**

**Third Class Mail**
Postage and fees paid
Official Business
POSTMASTER. This matter must be forwarded and delivered without payment of postage due. If forwarding address is to a foreign country, or if no forwarding address, DO NOT DESTROY. Handle in accordance with special instructions in Postal Bulletin for December.

**Package 1040A**

Before you turn to page 3 for the guide to filling out Short Form 1040A

# BE SURE TO READ THE FOLLOWING INSTRUCTIONS

**Please fold, crease and tear carefully at perforations.**

## Who must file a Return using either Short Form 1040A or Form 1040

| File a Return if you are: | And your gross income is at least: |
|---|---|
| ● Single or are a widow or widower, and are under 65 . | $2,050 |
| ● Single or are a widow or widower, and are 65 or older . | 2,800 |
| ● Single, you could be claimed as a dependent on your parent's return and you show dividend income, interest income, or other types of unearned income on your own return . . . . . . . | 750 |
| ● Married filing jointly, living together at end of tax year (or at date of death of husband or wife), both are under 65 . . . . . . . . . . | 2,800 |
| ● Married filing jointly, living together at end of tax year (or at date of death of husband or wife), one is 65 or older . . . . . . . . . | 3,550 |
| ● Married filing jointly, living together at end of tax year (or at date of death of husband or wife), both are 65 or older . . . . . . . . . | 4,300 |
| ● Married filing separate returns or married, but not living together at end of tax year . . . . . . . . . | 750 |
| ● A person with income from sources within U.S. possessions . . . . . . . . . | 750 |

● Self-employed and your net earnings from self-employment were at least $400.

If income tax was withheld and you are not required to file a return, you should file a return to get a refund.

These rules are for all U.S. citizens and resident aliens, including those under 21 years of age.

## When to file

File as soon as you can after January 1, but not later than April 16, 1973.

## Where to file

Use the envelope furnished you or the appropriate address shown on page 7.

## Who May Use Short Form 1040A

You may use Short Form 1040A if all your income in 1972 was from wages, salaries, tips, etc., and not more than $200 in dividend income or $200 in interest income, and you do not itemize your deductions.

## Who May NOT Use Short Form 1040A

**File Form 1040 instead of Short Form 1040A if:**

● you received more than $200 in dividend or $200 in interest income

● you had income other than wages, tips, dividends and interest

● you received $20 or more in tips in any one month, and you did not fully report these tips to your employer

● your Form W–2 shows uncollected employee tax (social security tax) on tips

● you have
 a retirement income credit
 an estimated tax credit
 an investment credit
 a foreign tax credit
 a credit for Federal tax on special fuels—nonhighway gasoline and lubricating oil, or
 a credit from a regulated investment company

● you choose the benefits of income averaging

● you (1) could be claimed as a dependent on your parent's return, (2) had dividend or interest income, and (3) your total income (amount that would otherwise be shown on line 14, Short Form 1040A) is more than $8,666 ($4,333 if married and filing separately)

● your wife (husband) files a separate return and itemizes deductions. Disregard this exception if you are married, but don't consider yourself married for tax purposes because (1) you had not lived with your husband (wife) at any time during the tax year, (2) you furnished more than half the cost of maintaining your home for the year, and (3) your child or stepchild lived in that home for more than six months of the year and can be claimed by you as a dependent

● you received capital gain dividends or nontaxable distributions (return of capital)

● you claim a deduction for business expenses as an outside salesman or for travel for your job. (See **Publication 463,** Travel, Entertainment, and Gift Expenses)

● you claim a sick pay exclusion (See **Publication 522,** Adjustments to Income for Sick Pay)

● you claim a moving expense deduction because you changed jobs or were transferred. (See **Publication 521,** Tax Information on Moving Expenses)

● you are a railroad employee or employee representative and claim credit for excess hospital insurance benefits taxes paid. (See **Form 4469**)

● you had, at any time during the taxable year, an interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)

● you are a nonresident alien (in this case file Form 1040NR); or, were married to a nonresident alien at the end of the year.

# IMPORTANT: Short Form 1040A may not be right for you!

> If you received Short Form 1040A from us by mail, we sent it to you based on the information on your return you filed last year. Your situation may have changed since then, and you may get a lower tax if you file the Form 1040. Before you file the short form, take a few minutes to read these instructions.

## Itemized Deductions (What You Can Claim)

If you had expenses or made contributions that are tax deductible, it may be to your advantage to itemize deductions on Form 1040.

If you file Form 1040, examples of itemized deductions include:

1. The money you paid for health and accident insurance. Also for medical and dental care. Local, State, and real estate taxes. Alimony, and interest on loans and mortgages.

2. What you gave to churches, charities, Boy Scouts, Red Cross, Cancer Society, and other eligible nonprofit organizations.

3. Your union dues and other employee business expenses such as safety helmets, tools, supplies.

4. The loss from accident, fire, storm (casualty) or theft. Subtract from each loss $100 plus what the insurance company paid you.

5. The money you paid someone (so you could work) to take care of your dependent child under 15 years old or a husband, wife, or other dependent who could not take care of himself (herself).

**Here is a general test to help. Will your tax be lower if you list (itemize) deductions?**

You should itemize on Form 1040 if your income on line 14 of Short Form 1040A is:

● less than $8,667 and your itemized deductions total more than $1,300.

● between $8,667 and $13,333 and your itemized deductions total more than 15% of line 14.

● over $13,333 and itemized deductions total more than $2,000.

**Note:** *If you are married and filing separately, divide the above dollar amounts in half, and be sure to use only the total of your own deductions.*

If you decide you need Form 1040, you can get it at Internal Revenue Service offices and at most banks and post offices. You may also use the order blank on the inside back cover to obtain Form 1040 and other related schedules, forms, and publications. The instructions for Form 1040 tell about other forms and publications you may need.

## Retirement Income Credit

You may be able to reduce your tax by as much as $229 (if single), or by as much as $457 (if married, filing a joint return) by claiming the retirement income credit.

You may get this credit if:

1. You are age 65 or over (or under age 65 and retired under a public retirement system);

2. You received income from interest, dividends, pensions, annuities, or certain rents; and,

3. You earned more than $600 per year for any 10 years prior to 1972 (if your husband (wife) died, you can use his (her) earnings to meet this test).

If you meet all three tests, see Form 1040 on how to claim this credit. (See **Publication 524,** Retirement Income Credit.)



# Here's how to fill in the new Short Form 1040A . . .

*(Circled numbers on form are keyed to circled numbers in explanations below.)*

## ① Name and address

Use the label on the cover of the tax forms package mailed to you. Correct anything wrong on it. If you did not receive forms with a label, print your name and address.

Give your apartment number if you live in an apartment building.

**Note:** *You must show your own address unless you want us to mail any refund or correspondence to a person acting for you. In this case, attach to your return a statement or a power of attorney that tells exactly what you want done.*

If you are a member of the Armed Forces, use your permanent home address.

## ② Social security number

If the social security number on the mailing label is wrong, or if you are not using a label, give your correct number in the space provided for it.

If you are married, give numbers of both husband and wife. If you are in the Armed Forces, also give your serial number if it is different from your social security number.

If you do not have a social security number, file application Form SS–5 with your local Social Security Administration office early enough to be sure you receive your social security card before the deadline for filing your return. If you have not received a number by the time you must file your return, write "Applied for" in the number space.

Also be sure to show occupation(s) in space(s) in upper right corner, just below social security blocks.

## ③ Filing status—Lines 1 through 5

Check only one box, to show how you want to file. Your tax rate will depend on it, so read carefully *"Your Filing Status,"* page 6, before you decide.

## ④ Your exemptions and dependents—Lines 6 through 10

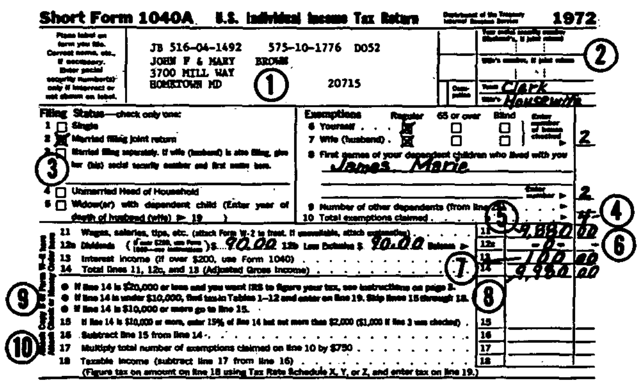
See *Your Exemptions,* page 6, and *Children And Other Dependents,* page 6, to find out whom you can claim. Fill in all the information asked for and enter the total number of exemptions for each line in the spaces at the far right. Add them up and show the total in line 10.

## ⑤ Wages, salaries, tips, etc.—Line 11

Give the total of all the wages *shown* on your *Forms W–2.* If there are amounts under Other Compensation on your Forms W–2, or all your tips are not shown on them, add these amounts in, too. For a joint return, combine the total for husband and wife.

## You can use it if:

1. Your income is from salary or wages, tips, etc.,
2. And you did not receive more than $200 of dividends or $200 of interest income,
3. And you do not itemize your deductions.




If you lose a Form W–2, ask your employer for a new one. If your employer does not give you a Form W–2 by January 31, or if the one you have is not correct, contact your employer as soon as possible. Only he can issue your W–2 or correct it.

## ⑥ Dividends—Line 12

The first $100 of dividends you receive from qualifying domestic corporations is not taxed. If husband and wife each had dividends from qualifying domestic corporations, each can exclude the first $100. If one receives less than $100 in dividends, the other still cannot exclude more than $100.

Taxable dividends from the following corporations do not qualify for the dividends exclusion:

(a) Foreign corporations, including your share from a controlled foreign corporation.

(b) So-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

(c) Regulated investment companies, unless they have told you how much of such dividends qualify for the exclusion.

(d) Real estate investment trusts.

(e) Corporations receiving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business therein.

(f) A distribution out of the current year's taxable income from a small business corporation.

Show the *amount* of your *dividends* in 12a. Fill in your exclusion in 12b, then subtract it and show the difference in 12c.

Earnings from savings (or building) and loan associations, though called dividends, are really interest and should be shown on line 13.

## ⑦ Interest income—Line 13

Show all the interest you received or that was credited to your account by banks, savings and loan associations, credit unions, and others, include interest on tax refunds.

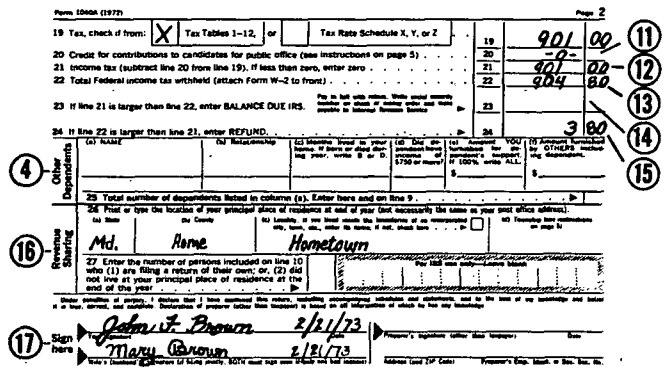
## ⑧ Total income—Line 14

Add the amounts in lines 11, 12c, and 13. This is your "Adjusted Gross Income."

> **⑨ Instructions Between Lines 14 and 15**
>
> These instructions will help you to figure your tax in the fastest manner possible.

## Figuring your tax—Lines 15 through 19

> **If your income is $20,000 or less AND you want IRS to figure your tax**
>
> **If the amount on line 14 is $20,000 or less and you want IRS to figure your tax, skip lines 15 through 19, 21, 23, and 24. Be sure that lines 20, 22, 25, 26, and 27, are filled in, sign your return, and attach the forms you need. See instructions that follow for filling in lines 20, 22, 26, and 27, and for completing your return.**
>
> **If you are filing a joint return and both husband and wife have income, show the income of each separately in the space to the left of the entry space for line 14.**
>
> **File on or before April 16, 1973. We will then figure your tax and send you a refund check if you paid too much or bill you if you did not pay enough.**
>
> **Also, if you want to participate in the presidential election campaign fund dollar "check-off" attach Form 4875.**




(Continued from Page 3)

**If you do not want IRS to figure your tax, fill in the rest of your return, using the following guidelines.**

If your income on line 14 is under $10,000, skip lines 15 through 18. Turn to Tax Tables 1 through 12 at the back of these instructions to find your tax. If you checked line 5, you may use the column for married filing joint return. After you have found your tax, enter it on line 19 and check the block for "Tax Tables 1–12".

If your income on line 14 is $10,000 or more, go on with line 15.

⑩

**Line 15.**—This is where you take your standard deduction. Fill in the amount. If you are married and filing separately, the amount for either husband or wife cannot be more than $1,000.

**Line 16.**—Subtract line 15 from line 14 and show the difference.

**Line 17.**—Multiply the number of exemptions on line 10 by $750 and show the amount.

**Line 18.**—Subtract line 17 from line 16 and show the difference. This is your taxable income. Turn to Tax Rate Schedules X, Y, or Z at the back of these instructions. Find the schedule that fits the "Filing Status" you checked (lines 1–5), and figure your tax. After you have figured your tax, enter it on line 19 and check the block for "Tax Rate Schedule X, Y, or Z."

## ⑪ Credit for contributions to candidates for public office—Line 20

If you gave money to help pay campaign expenses for someone running for public office, fill in **HALF** the amount you gave, but this cannot be more than $12.50 ($25.00 if married and filing a joint return). Caution, the amount entered on this line cannot be more than your tax on line 19.

## ⑫ Your income tax—Line 21

If you filled in an amount on line 20, subtract it from the amount on line 19 and show the difference. Otherwise, show the same amount on line 21 that is on line 19.

## ⑬ Income tax withheld—Line 22

Show the tax withheld as listed on your Form W–2. If you have more than one Form W–2, add the amounts together. If you are filing a joint return, add together the amounts for husband and wife.

If you had more than one employer, they may have taken too much social security tax from your pay. Figure how much extra you paid (see instruction on page 5). Add this to the income tax withheld during the year. Now enter the **TOTAL** amount on line 22.

## ⑭ Tax due IRS—Line 23

If line 21 is more than line 22, show the difference on line 23. This is the tax you still owe.

**How to Pay**

Pay by check or money order made out to Internal Revenue Service. Please write your social security number on your check or money order.

If line 23 is less than $1, you do not have to pay.

## ⑮ A refund due you—Line 24

If line 22 is more than line 21, show the difference on line 24. This is the refund we owe you.

**Refund of Tax**

If line 24 is under $1, we will not send you a refund unless you ask for it when you file your return.

**If you move before you get your refund,** be sure to file a change of address with your old post office so your check can be forwarded to you.

## ⑯ Revenue sharing—Lines 26 and 27

Revenue sharing is a plan whereby the Federal Government will return money to your State, county, and city. Several billion dollars will be given back each year. The sum your area will receive is to be based on how many people live there and what their income is. So it's very **IMPORTANT** for you to fill in lines 26 and 27 of Short Form 1040A. Do it with care! Only then will your State, county, and city get back their fair share. This money is part of the income tax you pay. Instructions for completing lines 26 and 27 are located on page 5 under the title "Revenue Sharing."

## ⑰ Completing your return

- **Sign and date your return.** Both husband and wife have to sign a joint return unless either is a member of the Armed Forces serving in a combat zone or an area in direct support of a combat zone and qualified for Hostile Fire Pay. If this is so, write "Military service in a combat zone" in the space for your husband's or wife's signature.

  If someone else made out your return for pay, he or she must also sign and show his or her address and identifying number.
- **Attach your Forms W–2** and any statements or other forms.
- If you want to participate in the presidential election campaign fund dollar "check-off," attach Form 4875.



# General Information

### Serving in a War Zone (and Missing or Prisoners of War)

The pay of members of the Armed Forces and civilian government employees who are prisoners of war or missing because of the Vietnam conflict is not subject to Federal income tax.

An enlisted man does not have to pay tax on wages for any month during which he served in a combat zone or in an area in direct support of a combat zone if he qualified for Hostile Fire Pay. Nor does he have to pay tax on his wages while in a hospital because of injuries or sickness he got in that combat zone. A commissioned officer does not have to pay tax on the first $500 a month of such pay.

If you do not know whether your wages on your Form W–2 include such amounts, get in touch with your payroll office. This pay should not be included on your W–2. If it was, ask for a corrected W–2 or a certificate showing your wages while you were in the combat zone or hospital. If you get a certificate, subtract the wages on it from the wages on your W–2, show the difference on line 11, and attach the certificate and your W–2 to your return.

### Deceased Taxpayer

If a person died in 1972, or in 1973 before filing a return for 1972, the executor, administrator, or surviving wife or husband must file a return for the deceased.

The executor or administrator can file a joint return with the surviving wife or husband. If an executor or administrator has not been appointed, the survivor can still file a joint return. The income of both husband and wife must be included on it.

If you are filing such a joint return, write in the signature area that you are filing as surviving wife or husband. Show the date of death in the name and address space. If a refund is due, attach Form 1310 to your return.

### Too Much Social Security Tax (FICA) Withheld?

If you had more than one employer and together they paid you more than $9,000 in wages, too much social security (FICA) tax may have been taken out of your wages.

If all of your employers together withheld more than $468 of FICA taxes, you can get a tax credit. Add all your FICA taxes (not more than $468 for each employer). Subtract $468. Claim the difference with your income tax withheld on line 22. If you are filing a joint return, you have to figure this separately for you and your wife (husband).

If any employer took out more than $468, contact the employer so that he can refund the excess amount owed to you. You cannot claim credit for this amount on your return.

### Political Campaigns

You may reduce your tax for campaign contributions. Total the money you gave in 1972 to help pay the campaign expenses of candidates for public office. You can reduce your taxes by one-half of this amount, but the reduction can't be greater than $12.50 ($25.00 if you are married and filing a joint return). This reduction also can't exceed your tax on line 19; therefore, enter on line 20 the smaller of these amounts: (1) the allowable amount of tax reduction or (2) the tax shown on line 19.

You can also tell us to turn over $1 ($2 if a joint return) of your tax to the presidential election campaign fund. Fill in Form 4875, Presidential Election Campaign Fund Statement, to show if you want the money to go to a general fund for all candidates or to the political party of your choice. Attach the form to the back of your return. Completion of Form 4875 will not change any of the figures entered on Form 1040A (for example, the tax you owe us or the refund we owe you will not be changed).

### Revenue Sharing

How much of several billion dollars of federal money your State and local government receives yearly depends on how you complete lines 26 and 27.

**Specific Instructions for Line 26, Columns (a) through (d).**—Show where you lived as of December 31, 1972, even though you may have moved since then, or may have been temporarily absent from your usual home (on business or vacation, etc.) on that date. Do not enter the name of a city or town that you live near but outside of, even though that city or town is your postal mailing address.

**Outside U.S.**—If you lived outside the United States on December 31, 1972, write "outside U.S." on line 26, column (a), and leave columns (b), (c), and (d) blank. However, if you are filing a joint return with your wife or husband who lived inside the United States, show her or his U.S. residence and complete the remaining columns.

**Married Persons Inside U.S. Not Living Together.**—If you are filing a joint return with a wife or husband who did not live with you in the United States on December 31, 1972, and no dependents are claimed on the return, show the home of either the husband or the wife; if dependents are claimed on the joint return, show the home where most of the family lived.

**Line 26, Column (a)—State.**—Enter in this column the abbreviation for the State (or the District of Columbia) in which you lived on December 31, 1972.

**Line 26, Column (b)—County.**—Print or type the full name (do not abbreviate) of the County ("Parish" in Louisiana; organized "Borough" in Alaska) in which you lived on December 31, 1972, unless you lived in one of the following places on that date.

If you lived in one of the following places, leave line 26, Column (b) blank:

Alaska (not within an organized Borough)
Washington, D.C.
Baltimore City, Maryland
Certain Cities in Virginia—
Alexandria
Bedford
Bristol
Buena Vista
Charlottesville
Chesapeake
Clifton Forge
Colonial Heights
Covington
Danville
Emporia
Fairfax
Falls Church
Franklin
Fredericksburg
Galax
Hampton
Harrisonburg
Hopewell
Carson City, Nevada
St. Louis, Missouri
Lexington
Lynchburg
Martinsville
Newport News
Norfolk
Norton
Petersburg
Portsmouth
Radford
Richmond
Roanoke
Salem
South Boston
Staunton
Suffolk
Virginia Beach
Waynesboro
Williamsburg
Winchester

**Line 26, Column (c)—Locality.**—If, on December 31, 1972, you lived inside an incorporated city, town, or village, print or type the name of that municipality. Please do not abbreviate. If you did not live inside the boundaries of such a location, check the box in this column.

**Line 26, Column (d)—Township.**—In some States a township is called a "town," "organized town," "plantation," "precinct," or "location." Print or type the full name of the township in which you lived on December 31, 1972, only if you lived in a township in one of the following States:

Connecticut (towns)
Illinois (townships and precincts)
Indiana
Kansas
Maine (towns and plantations)
Massachusetts (towns)
Michigan
Minnesota (townships and towns)
Missouri
Nebraska
New Hampshire (towns and locations)
New Jersey
New York (towns)
North Dakota
Ohio
Pennsylvania
Rhode Island (towns)
South Dakota
Vermont (organized towns)
Washington
Wisconsin (towns)

If you did not live in one of the above States on December 31, 1972, leave line 26, column (d) blank.

**Instructions for Line 27.**—In order for the Federal government to distribute "revenue sharing" funds properly to States, counties, townships, and municipalities, we must know how many people live in each place. Tax returns can count much of our population but we need to subtract from this count anyone on your return who should be counted somewhere else or who could be counted twice. This is the purpose of line 27. Accordingly, please enter in the box in the middle of line 27 the number of persons included on line 10 of your return who are filing a separate return of their own, or who should not be counted at your residence on December 31, 1972. The latter includes persons listed on your return who did not live with you on December 31, 1972, such as a husband or wife (on a joint return) who lived elsewhere, and dependents who lived elsewhere. Dependent students who were away at school on December 31, 1972, but who live with you when not at school, are to be considered as living with you.

### Rounding Off to Whole Dollars

You may show the money items on your return and schedules in whole dollars. To do this, eliminate any amount less than 50 cents and increase any amount from 50 cents through 99 cents to the next higher dollar.

### Do You Want More or Less Income Tax Withheld in 1973?

If your payment due IRS on line 23, Short Form 1040A, or the refund IRS owes you on line 24, Short Form 1040A, is substantial see your payroll office about adjusting the income tax withheld from your wages.

### Declaration of Estimated Tax for Next Year

Every citizen of the U.S. or resident of the U.S., Puerto Rico, Virgin Islands, Guam, and American Samoa may have to file a declaration of the tax he (she) expects to owe for 1973 if it will be $100 or more than his (her) withholding and credits. For exceptions and other information get Form 1040–ES, Declaration of Estimated Tax for Individuals.

# Your Filing Status (lines 1 through 5)

Read the following instructions carefully to find the filing status that fits your situation for 1972. Then check the box for your status on lines 1 through 5 on your return. Your tax rate depends on the box you check.

## 1. Single (also see paragraphs 4 and 5)

This filing status applies if on December 31, 1972, you were:

(a) not married.

(b) separated from your husband or wife by either divorce or separate maintenance decree.

(c) a widow or widower (but see paragraph 2 below, particularly 2(b), if your husband or wife died in 1972 and you had not re-married). Also see paragraph 5.

(d) you (1) were married (but do not intend to file a joint return), (2) had not lived with your husband or wife at any time during the year, (3) furnished more than half the cost of maintaining a home for the year, and (4) your child or stepchild lived in that home for more than six months of the year and can be claimed by you as a dependent.

If paragraph 1(d) or 4(b) fits you, then you can forget the rules for married people filing separate returns. This means that if your wife or husband itemized deductions, you do NOT have to. You can use the standard deduction if you want. If you use the percentage standard deduction to figure your tax, your limit is $2,000 instead of the $1,000 allowed married persons filing separately. Don't forget to see if you can file as "Unmarried Head of Household," (paragraph 4(b)) which may give you a lower tax rate.

## 2. Married filing jointly (even if only one had income)

Filing a joint return often means tax savings for a couple because joint return rates are lower than other rates. A joint return must show all income of both husband and wife, but can be filed even though only one had income. You may file a joint return even though your wife or husband lived in a different household.

This filing status applies if on December 31, 1972, you were:

(a) married, even if you were not married for the whole year.

(b) a widow or widower, your husband or wife died in 1972, and you had not remarried. For your return, you may be considered married for all of the year, and you may file a joint return. (If you want to file a separate return. See paragraph 3.)

**Note:** *If you are in doubt about whether to file joint or separate returns (discussed below), figure your tax both ways before deciding.*

**If you want us to figure your tax for you, we will do it the way that gives you the smaller tax.**

## 3. Married filing separately

Some husbands and wives file separate returns because each wants to be responsible for only his own tax or receive his own refund. Others file separate returns because their total tax may be less than when they file a joint return.

If you can not meet the requirements in paragraph 1(d) or paragraph 4(b) and you're both filing separate returns or your wife (husband) is not filing, check the box on line 3 of Short Form 1040A. You and your wife (husband) must figure your tax the same way. If you itemize your deductions, the other must itemize; in that case file Form 1040 instead of Short Form 1040A. If you take the percentage standard deduction, the other cannot take the low income allowance (this is $650 for a separate return).

## 4. Unmarried Head of Household

There are special rates for those who can meet the tests for unmarried head of household. You may choose this filing status if on December 31, 1972, (a) or (b) applies.

(a) You were unmarried or legally separated, and have met test (1) or (2):

(1) You paid more than half the cost of keeping up a home which is the main home of your dependent father or mother who you could claim as a dependent. (They do not have to live with you).

(2) You paid more than half the cost of keeping up the home in which you lived and which (except for temporary absences for vacation, school, etc.) was also lived in all year by one of the following:

- your unmarried child, grandchild, foster child, or stepchild. (They do not have to be your dependents.)
- any other person you could claim as a dependent if he or she is not your dependent under a multiple support agreement (this is where two or more taxpayers supported the relative and no one gave more than half the support).

(b) You (1) were married (but do not intend to file a joint return), (2) had not lived with your husband or wife at any time during the year, (3) furnished more than half the cost of maintaining your home for the year, and (4) your dependent child or stepchild lived in that home for the entire taxable year.

## 5. Widow(er) with dependent child

This filing status applies if your husband or wife died in 1970 or 1971 *and* on December 31, 1972, you met all these tests:

- had not remarried
- had living with you a child or stepchild you could claim as your dependent
- paid over half the cost of maintaining the home for this child for the whole year
- could have filed a joint return with your husband or wife for the year of his or her death.

If your husband (wife) died in 1972 and you had not remarried, see paragraph 2(b).

## Your Exemptions (lines 6 and 7)

**Note:** *You are allowed $750 for each exemption for 1972. If you find your tax in one of the Tax Tables (1–12), pages 8 through 13, the total amount for all your exemptions is already figured in for you. If you use the Tax Rate Schedules X, Y, or Z, on page 14, and figure your tax yourself, fill in the total amount for your exemptions on line 17.*

**For yourself**

You can always take one exemption for yourself, even if you were the dependent of someone else. You can take two exemptions if you were blind or 65 or older. You can take three if you were both blind and 65 or older. Check all the boxes on line 6 of Short Form 1040A for the exemptions you can take.

You can take the extra exemptions for age 65 or over and blindness for only yourself and your wife or husband. You cannot take them for dependents.

Age and blindness are decided as of December 31, unless your 65th birthday was on January 1, 1973. If it was, you can take the extra exemption for age for 1972.

*Proof of blindness.*—If completely blind, attach a statement telling this. If partly blind, you will need a statement from your eye doctor or optometrist that: (a) you cannot see over 20/200, even with glasses; or (b) your field of view does not exceed 20 degrees.

**For your wife or husband**

You can take an exemption for your wife or husband if you are filing a joint return. If you are filing a separate return, you can take your wife's or husband's exemptions only if she or he is not filing a return, had no income, and was not the dependent of someone else.

Your wife's or husband's exemptions are like your own; one, for the regular exemption . . . two, for either blind or 65 or older . . . three, for both blind and 65 or older. Check all the boxes for exemptions you can take for your wife or husband on line 7.

If at the end of the year, you were legally divorced or separated, you cannot take an exemption for your former husband or wife. If you were separated by a divorce that is not final (interlocutory decree) you may still take an exemption for your husband or wife if you file a joint return.

**In case of death**

If your husband or wife died during 1972, check the boxes for the exemptions you could have taken for him or her on the date of death. See *Deceased Taxpayer*, page 5.

## Children and other dependents (lines 8 and 9)

You can take a $750 exemption for anyone who meets all the following five tests:

*(1) Income*—Received less than $750 income. (This test does not have to be met if your child was under 19 or a full-time student for 5 months of the year.) See *Student Dependent* on page 7.

*(2) Support*—Received over one-half of his support from you or is treated as receiving over half of his support from you under rules for "Children of divorced or separated parents", or "Dependent supported by two or more taxpayers," discussed on page 7. The support can be from either husband or wife if they are filing a joint return.

Support includes food, a place to live, clothes, medical and dental care, and cost of education. In figuring support, use the actual cost of these things. The cost of a place to live is figured at fair rental value. Support does not include things like the purchase of an automobile, premiums for life insurance, funeral expenses for deceased dependent, purchase of furniture or appliances, income taxes, and social security taxes.

In figuring support, include money the dependent used for his own support, even if this money was not taxable. (For example, social security benefits, gifts, savings.) If your child was a student, do not include amounts he received as scholarships.

*(3) Married dependents*—Did not file a joint return with husband or wife.

*(4) Citizenship or residence*—Was one of the following: citizen or resident of the U.S., resident of Canada, Mexico, the Republic of Panama or the Canal Zone, an alien child adopted by and living with a U.S. citizen in a foreign country.

*(5) Relationship*—(a) Was related to you (or your husband or wife if you are filing jointly) in one of the following ways:

| | |
|---|---|
| Child* | Stepsister |
| Stepchild | Stepmother |
| Mother | Stepfather |
| Father | Mother-in-law |
| Grandparent | Father-in-law |
| Brother | Brother-in-law |
| Sister | Sister-in-law |
| Grandchild | Daughter-in-law |
| Stepbrother | Son-in-law |

**and if related by blood**

| | |
|---|---|
| Uncle | Nephew |
| Aunt | Niece |

*Child includes:

- your son, daughter, stepson, stepdaughter
- a child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption
- a foster child who lived in your home as a member of your family for the whole year; or

(b) Was any other person who lived in your home as a member of your household for the whole year.

**Student dependent**

Even if your child had income of $750 or more, you can still take him as a dependent if he meets tests (2), (3), (4), and (5), and one of the following:

(a) Went to school* full-time during any 5 months of 1972.

(b) Took a full-time, on-farm training course during any 5 months of 1972. (The course must have been given by a school* or a State, county, or local government agency.)

*School means one that has a regular faculty and curriculum and has a body of students in attendance. It includes elementary schools, junior and senior high schools, colleges, universities, technical and mechanical schools, and the like. It also includes a night school in which the student is enrolled for the number of hours or classes that is considered full-time attendance at a similar day school. It does not include on-the-job training courses, correspondence schools, etc.

**Children of divorced or separated parents**

In most cases, the parent who has custody of the child for the greater part of the year can take the exemption. But there are exceptions. The parent who does NOT have custody (or who has the child for the lesser period), may take the exemption if:

1. he (she) contributed at least $600 toward the child's support during the calendar year, and the decree of divorce or separate maintenance, or a written agreement between the parties, specifies that he (she) is entitled to the exemption; or,
2. he (she) provided $1,200 or more of support for the child (or children) for the calendar year and the parent having custody cannot clearly prove that she (he) provided more for support.

For exceptions and other information get **Publication 501,** Your Exemptions and Exemptions for Dependents

**Dependent supported by two or more taxpayers**

If two or more taxpayers together paid for more than one-half of another person's support, but no one of them alone paid over half and any one of them could claim the person as a dependent except for the support test, there is a special rule. One of them can claim an exemption for that person if:

1. he paid for at least 10% of the support, and
2. if any of the others paid at least 10% of the support, he attaches to his return a signed Form 2120, Multiple Support Declaration, from each of them. This form states that the person signing will not claim the person supported on his own return.

**Birth or death of a dependent**

You can take a full $750 exemption for a dependent who died or was born during 1972 if the tests for a dependent for the part of the year the dependent lived are met. This means that a baby born alive but who lived only a few minutes can be taken as a dependent.

**Filling in Lines 8 and 9**

- Give the first names of your dependent children who lived with you on line 8 of Short Form 1040A. Fill in the total number to the right of the arrow.
- Give full names and other information of your other dependents on line 25 of Short Form 1040A. Then bring the total number being claimed from line 25 to line 9.

## Where to file

Send your return to the IRS Center at the address shown below for your State.

**Alabama**—4800 Buford Highway, Chamblee, Ga. 30006

**Alaska**—1160 West 1200 South St., Ogden, Utah 84405

**Arizona**—1160 West 1200 South St., Ogden, Utah 84405

**Arkansas**—3651 S. Interregional Highway, Austin, Texas 78740

**California**—5045 East Butler Ave., Fresno, Calif. 93730

**Colorado**—1160 West 1200 South St., Ogden, Utah 84405

**Connecticut**—310 Lowell St., Andover, Mass. 01812

**Delaware**—11601 Roosevelt Blvd., Philadelphia, Pa. 19155

**District of Columbia**—11601 Roosevelt Blvd., Philadelphia, Pa. 19155

**Florida**—4800 Buford Highway, Chamblee, Ga. 30006

**Georgia**—4800 Buford Highway, Chamblee, Ga. 30006

**Hawaii**—5045 East Butler Ave., Fresno, Calif. 93730

**Idaho**—1160 West 1200 South St., Ogden, Utah 84405

**Illinois**—2306 East Bannister Rd., Kansas City, Mo. 64170

**Indiana**—3131 Democrat Rd., Memphis, Tenn. 38110

**Iowa**—2306 East Bannister Rd., Kansas City, Mo. 64170

**Kansas**—3651 S. Interregional Highway, Austin, Texas 78740

**Kentucky**—3131 Democrat Rd., Memphis, Tenn. 38110

**Louisiana**—3651 S. Interregional Highway, Austin, Texas 78740

**Maine**—310 Lowell St., Andover, Mass. 01812

**Maryland**—11601 Roosevelt Blvd., Philadelphia, Pa. 19155

**Massachusetts**—310 Lowell St., Andover, Mass. 01812

**Michigan**—Cincinnati, Ohio 45298

**Minnesota**—1160 West 1200 South St., Ogden, Utah 84405

**Mississippi**—4800 Buford Highway, Chamblee, Ga. 30006

**Missouri**—2306 East Bannister Rd., Kansas City, Mo. 64170

**Montana**—1160 West 1200 South St., Ogden, Utah 84405

**Nebraska**—1160 West 1200 South St., Ogden, Utah 84405

**Nevada**—1160 West 1200 South St., Ogden, Utah 84405

**New Hampshire**—310 Lowell St., Andover, Mass. 01812

**New Jersey**—1040 Waverly Ave., Holtsville, N.Y. 11799

**New Mexico**—3651 S. Interregional Highway, Austin, Texas 78740

**New York**—310 Lowell St., Andover, Mass. 01812

**North Carolina**—3131 Democrat Rd., Memphis, Tenn. 38110

**North Dakota**—1160 West 1200 South St., Ogden, Utah 84405

**Ohio**—Cincinnati, Ohio 45298

**Oklahoma**—3651 S. Interregional Highway, Austin, Texas 78740

**Oregon**—1160 West 1200 South St., Ogden, Utah 84405

**Pennsylvania**—11601 Roosevelt Blvd., Philadelphia, Pa. 19155

**Rhode Island**—310 Lowell St., Andover, Mass. 01812

**South Carolina**—4800 Buford Highway, Chamblee, Ga. 30006

**South Dakota**—1160 West 1200 South St., Ogden, Utah 84405

**Tennessee**—3131 Democrat Rd., Memphis, Tenn. 38110

**Texas**—3651 S. Interregional Highway, Austin, Texas 78740

**Utah**—1160 West 1200 South St., Ogden, Utah 84405

**Vermont**—310 Lowell St., Andover, Mass. 01812

**Virginia**—3131 Democrat Rd., Memphis, Tenn. 38110

**Washington**—1160 West 1200 South St., Ogden, Utah 84405

**West Virginia**—3131 Democrat Rd., Memphis, Tenn. 38110

**Wisconsin**—2306 East Bannister Rd., Kansas City, Mo. 64170

**Wyoming**—1160 West 1200 South St., Ogden, Utah 84405

### Foreign Addresses

| If you are located in: | Use this address |
|---|---|
| Panama Canal Zone, American Samoa, Guam | Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155 |
| Puerto Rico (or if excluding income under section 933) Virgin Islands: Non-permanent residents | Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155 |
| Virgin Islands: Permanent residents | Department of Finance, Tax Division Charlotte Amalie, St. Thomas Virgin Islands 00801 |

U.S. citizens with foreign addresses (except A.P.O. and F.P.O.) and those excluding income under sec. 911 or 931, should file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

Form **4625**
Department of the Treasury
Internal Revenue Service

# Computation of Minimum Tax

► Attach to Form 1040

**1972**

Name(s) as shown on Form 1040 | Your social security number

1 **Items of Tax Preference.** File this form if the total items of tax preference (line 2) is more than $15,000 even though there is no minimum tax due. If short period return, see instructions for line 3. **Caution:** See "Limitations on amounts treated as items of tax preference in certain cases" in instructions.

(a) Accelerated depreciation on real property:
(1) Low-income rental housing under sec. 167(k)
(2) Other real property

(b) Accelerated depreciation on personal property subject to a net lease

(c) Amortization of certified pollution control facilities

(d) Amortization of railroad rolling stock

(e) Amortization of on-the-job training facilities

(f) Amortization of child care facilities

(g) Stock options

(h) Reserves for losses on bad debts of financial institutions

(i) Depletion

(j) Capital gains

2 Total items of tax preference (add lines 1(a) through 1(j))

3 Exclusion. Enter $30,000. If married filing separately or "certain married individuals living apart," enter $15,000

4 Subtract line 3 from line 2

5 Amount from Form 1040, line 20

6 Amount from Form 1040, line 63

7 Tax carryover from prior year(s)

8 Add lines 5, 6 and 7

9 Subtract line 8 from line 4

10 Multiply amount on line 9 by .10 and enter result

11 Enter amount of 1972 net operating loss which is a carryover to 1973, if any (attach statement showing computation)

12 Multiply amount on line 11 by .10 and enter result

13 Deferred minimum tax—enter amount from line 10 or line 12, whichever is smaller

14 Minimum Tax. Subtract line 13 from line 10

15 Enter minimum tax deferred from prior year(s) until this year (attach statement showing computation)

16 Total minimum tax. Add lines 14 and 15

If you had no retirement income (see Schedule R, lines 5(a) and 5(b)), omit lines 17 through 20. Enter amount from line 16 above on line 21 below.

17 Amount from Schedule R, line 8

18 Amount from Schedule R, line 10 or from line 13, whichever is applicable

19 Subtract line 18 from line 17

20 Enter amount from line 19 or line 16, whichever is smaller

21 Subtract line 20 from line 16. See instructions for line 21 if you elected to take a credit for contributions to a candidate for public office. Enter here and on Form 1040, line 64

## Instructions

*(References are to the Internal Revenue Code)*

**Who Must File.**—Individuals with items of tax preference in excess of $15,000 must file this form even though there is no minimum tax due. If short period return, see note in instructions for line 3.

**Line 1—Items of Tax Preference**

**(a) Accelerated depreciation on real property**

*(1)* Low income rental housing under sec. 167(k)

*(2)* Other real property

Enter on the appropriate line(s) the excess of depreciation allowable over the depreciation that would have been allowable if the straight-line method had been used. This excess must be computed on a property by property basis. **Note:** If you amortized certain rehabilitation expenditures for sec. 1250 property over a 5-year period, enter on line (a)(1) the amount by which this amortization exceeds straight-line depreciation over the normal useful life of the improvements.

**(b) Accelerated depreciation on personal property subject to a net lease**

Enter the excess of depreciation allowable over the depreciation that would have been allowable if the straight-line method had been used. This excess must be computed on a property by property basis.

**(c) Amortization of certified pollution control facilities,**

**(d) Amortization of railroad rolling stock,**

**(e) Amortization of on-the-job training facilities** *and*

**(f) Amortization of child care facilities**

For items (c), (d), (e), and (f) with respect to each certified pollution control facility, unit of railroad rolling stock, on-the-job training facility, and child care facility, enter the amount by which the amortization allowable exceeds the depreciation deduction otherwise allowable.

**(g) Stock options**

If you received stock subject to qualified or restricted stock options, enter amount by which the fair market value of the shares at the time of exercise exceeds the option price.

**(h) Reserves for losses on bad debts of financial institutions**

Enter your share of the excess of the addition to reserve for bad debts over the reasonable addition to the reserve for bad debts that would have been allowable if the bad debt reserve had been maintained for all taxable years on the basis of actual experience. See sec. 57(a)(7).

**(i) Depletion**

Determine any excess of deduction for depletion allowable under sec. 611 over the adjusted basis of the property at the end of the year (determined without regard to depletion deduction for the taxable year). Enter that amount here. This excess must be computed on a property by property basis.

**(j) Capital gains**

Enter one-half of the amount by which the net long-term capital gain exceeds the net short-term capital loss for the taxable year. (Amount from Schedule D, line 15(a). However, if capital gain distributions are reported on Form 1040, line 41, enter amount included on line 41 here.)

**Limitations on amounts treated as Items of tax preference in certain cases**

See Income Tax Regulations sec. 1.57–4 for limitations on amounts treated as items of tax preference in certain cases. If limitations apply, attach schedule showing computation.

**Partners, beneficiaries of estates and trusts, etc.**

Each partner must take into account separately his distributive share of items of income and deductions which enter into the computation of items of tax preferences. If you are a partner and have elected the optional adjustment to basis (see sec. 743), adjust the applicable items of tax preference to reflect the election.

If you are a:

- beneficiary of an estate or trust, see sec. 58(c);
- shareholder of an electing small business corporation, see sec. 58(d);
- participant in a common trust fund, see sec. 58(e);
- shareholder or holder of beneficial interest in a regulated investment company or a real estate investment trust, see sec. 58(f).

If you have tax preferences attributable to foreign sources, see sec. 58(g).

**Line 3—Adjustment in Exclusion for Computing Minimum Tax for Tax Preferences for Short Period Returns**

If this return is for a short period, a special formula is used for determining the adjustment in exclusion for computing the minimum tax for tax preference. See sec. 443(d).

However, if you are married filing separately or "certain married individuals living apart," substitute $15,000 for the $30,000.

**Note:** If line 2 is more than either the adjusted exclusion or $15,000, file this form even though there is no minimum tax due.

**Line 7—Tax Carryover from Prior Year(s).**—If you did not file a Form 4625 for 1970 or 1971, or if you did file and the total amount shown on line 8 Form 4625 for 1971 was more than the amount shown on line 4, you may be entitled to a tax carryover. See sec. 56(c) and I.T. Regs. sec. 1.56–5.

**Line 11—1972 Net Operating Loss Carryover to 1973**

Under certain conditions, part or all of the amount shown on line 10 may be deferred to a subsequent year. See sec. 56(b).

**Line 15—Minimum Tax deferred from Prior Year(s)**

Enter amount of minimum tax deferred from prior years, if any (10 percent of the amount by which the net operating loss carryforward from a taxable year ending after December 31, 1969 reduced taxable income this year). See section 56(b). In computing the amount of minimum tax deferred from fiscal year 1969–70 which is imposed in a subsequent taxable year, the same proration rule applies to the subsequent computation that applied to the computation of the initial minimum tax liability in fiscal year 1969–70. See sec. 301(c) of Public Law 91–172 (Tax Reform Act of 1969).

**Line 21**—If you elected to take a credit for political contributions (see section 41) and the entire allowable credit is not included in line 19 (Form 1040), (for example, the allowable credit exceeded the tax on line 18 (Form 1040) less the amounts on lines 56, 57, and 58 (Form 1040)); reduce the minimum tax on line 21, Form 4625 (BUT NOT BELOW ZERO) by the amount of the difference between such allowable political contributions credit and the amount of the credit, if any, included in line 19 (Form 1040). Enter the balance of minimum tax on line 64, Form 1040. Also, enter the amount of such credit that reduced the minimum tax on line 21, Form 4625 in the margin below line 21, Form 4625 and identify it as such.

☆ U.S. GOVERNMENT PRINTING OFFICE: 1972—O-458-140 25-1118272

Form **4726**
Department of the Treasury
Internal Revenue Service

# Maximum Tax on Earned Income

▶ Attach to Form 1040 (or Form 1041).

**1972**

Name(s) as shown on Form 1040 (or Form 1041) | Identifying number

**Do not complete this form if—(a)** Earned taxable income is:
$38,000 or less, and you checked line 1, Form 1040,
$52,000 or less, and you checked line 2 or line 5, Form 1040,
$38,000 or less, and you checked line 4, Form 1040,
$26,000 or less, and this is an Estate or Trust return (Form 1041);
(b) You elected income averaging; or
(c) You checked line 3, Form 1040.

| | | | | |
|---|---|---|---|---|
| 1 | Earned income (see instructions) | | 1 | |
| 2 | Deductions (see instructions) | | 2 | |
| 3 | Earned net income. Subtract line 2 from line 1 | | 3 | |
| 4 | Enter your adjusted gross income | | 4 | |
| 5 | Divide the amount on line 3 by the amount on line 4. Enter percentage result here, but not more than 100% | | 5 | |
| 6 | Enter your taxable income | | 6 | |
| 7 | Multiply the amount on line 6 by the percentage on line 5 | | 7 | |
| 8 | a. Enter the larger of either (1) the total of your 1972 items of tax preference or (2) one-third of the total of your tax preference items for 1970, 1971, and 1972 | 8a | | |
| | b. Less | 8b | $30,000 | |
| | c. Subtract line 8b from line 8a | | 8c | |
| 9 | Earned taxable income. Subtract line 8c from line 7 (see instructions) | | 9 | |
| 10 | If: you checked line 1, Form 1040, enter $38,000; you checked line 2 or 5, Form 1040, enter $52,000; you checked line 4, Form 1040, enter $38,000; Estate or Trust, enter $26,000 | | 10 | |
| 11 | Subtract line 10 from line 9 (if zero or less, do not complete rest of form) | | 11 | |
| 12 | Enter 50% of line 11 | | 12 | |
| 13 | Tax on amount on line 6 (use Tax Rate Schedule in Form 1040 (or Form 1041) Instr.) | 13 | | |
| 14 | Tax on amount on line 9 (use Tax Rate Schedule in Form 1040 (or Form 1041) Instr.) | 14 | | |
| 15 | Subtract line 14 from line 13 | | 15 | |
| 16 | If the amount on line 10 is: $38,000, enter $13,290 ($12,240 if unmarried head of household); $52,000, enter $18,060; $26,000, enter $9,030 | | 16 | |
| 17 | Add lines 12, 15, and 16. This is your maximum tax. Enter here and on line 18, Form 1040 (or line 24, Form 1041); however, if you had net long-term capital gain in excess of net short-term capital loss, complete Computation of Alternative Tax below | | 17 | |

**Computation of Alternative Tax**

| | | | |
|---|---|---|---|
| 18 | Amount from line 6 | 18 | |
| 19 | Amount from Schedule D (Form 1040), line 15(a) (or line 20, page 1, Form 1041) | 19 | |
| 20 | Subtract line 19 from line 18 | 20 | |
| 21 | Enter smaller of amount on Sch. D (Form 1040), line 13 or 14 (or enter amount from Sch. D (Form 1041), line 17(e)). **If line 21 does not exceed $50,000, check this block ☐ and omit lines 22 through 28.** | 21 | |
| 22 | Enter long-term gains from certain binding contracts and installment sales (referred to as "certain subsection d gains"—see Sch. D (Form 1040) or Sch. D (Form 1041) instructions) | 22 | |
| 23 | Amount from line 22 or $50,000, whichever is larger. **If line 23 is equal to or greater than line 21, check this block ☐ and omit lines 24 through 28.** | 23 | |
| 24 | Enter 50% of line 23 | 24 | |
| 25 | Add lines 20 and 24 | 25 | |
| 26 | Enter amount from line 13 | 26 | |
| 27 | Tax on amount on line 25 (use Tax Rate Schedule in Form 1040 (or 1041) Instructions) | 27 | |
| 28 | Subtract line 27 from line 26 | 28 | |
| 29 | Tax on amount on line 20 (use Tax Rate Schedule in Form 1040 (or 1041) Instructions) | 29 | |
| 30 | Subtract line 29 from line 13 | 30 | |
| 31 | Subtract line 30 from line 17 | 31 | |
| 32 | If the block on line 21 or 23 is checked, enter 50% of line 19; otherwise, enter 25% of line 23 | 32 | |
| 33 | Alternative tax, add lines 28 (if applicable), 31, and 32 | 33 | |
| 34 | Enter here and on line 18, Form 1040 (or line 24 or 25, whichever is applicable, Form 1041), the amount on line 17 or line 33, whichever is smaller | 34 | |

## Instructions

*(References are to the Internal Revenue Code)*

**Line 1—Earned income.**—"Earned income" generally means wages, salaries, professional fees, bonuses, commissions on sales or on insurance premiums, tips, and other amounts received as compensation for personal services actually rendered. It includes prizes and awards (other than gambling gains), group-term life insurance purchased for employees that are includible in gross income, and amounts includible in gross income under section 83.

If you perform personal services for a corporation, "earned income" means only that portion of income received from the corporation that represents a reasonable allowance for salaries and other compensation for personal services actually rendered. It also includes gains (other than capital gains) and net earnings derived from the sale or other disposition of, the transfer of any interest in, or the licensing of the use of property (other than goodwill) if your personal efforts created such property.

The entire amount you receive for the performance of professional services, such as services performed by a doctor, dentist, lawyer, architect, or accountant, will be treated as earned income if you are individually and personally responsible for the services performed, even though you employ assistants to perform all or part of such services.

If you are engaged in a noncorporate trade or business in which both personal services and capital are material income-producing factors, a reasonable allowance (but not more than 30% of your share of net profits of such trade or business) will be considered to be earned income. See section 1.1348–3(a)(3) of the regulations for rules on earned income from business in which capital is material.

For rules relating to income in respect of a decedent, see section 1.1348–3(a)(4) of the regulations.

If you are a *nonresident alien*, "earned income" includes only income from sources within the United States that is effectively connected with the conduct of a trade or business in the United States.

*"Earned income" does not include* such income as dividends (including amounts treated as dividends by reason of section 1373(b) and Income Tax Regulations section 1.1373–1), other distributions of corporate earnings and profits, gambling gains, or gains treated as capital gains under chapter 1 of the code.

"Earned income" does not include any distribution to which sections 72(m)(5), 72(n), 402(a)(2), or 403(a)(2)(A) apply, or any deferred compensation within the meaning of section 404. "Deferred compensation" for this purpose does not include any amount received before the end of the taxable year following the first taxable year of the recipient in which his right to receive such amount is not subject to a substantial risk of forfeiture.

Section 72(m)(5) deals with premature or excessive distributions from a qualified employees' pension plan or trust to an employee who is (or was) also an owner of the business.

Sections 72(n), 402(a)(2), or 403(a)(2)(A) deal with certain lump-sum distributions from qualified plans that are treated as capital gains or are subject to special averaging rules.

See section 1.1348–3(a)(5) of the regulations for exceptions to definition of earned income.

See section 1.1348–3(b) of the regulations for definition and examples of deferred compensation.

If you are a nonresident alien, "earned income" does not include salaries, wages, compensations, remunerations, emoluments, and other fixed or determinable annual or periodic gains, profits and income subject to tax at the rate of 30 percent (or lower treaty rate) under section 871(a)(1)(A).

**Line 2—Deductions.**—Include on this line any deductions that are required to be taken into account under section 62 in determining adjusted gross income and are properly allocable to or chargeable against earned income. Such deductions include:

(1) deductions attributable to a trade or business from which earned income is or may be derived,

(2) expenses paid or incurred in connection with the performance of services as an employee,

(3) deductions allowable by sections 404 (employer contributions to an employer's trust or annuity plan) and 405(c) (employer contributions to qualified bond purchase plans),

(4) deductions allowable by section 217 (moving expense),

(5) deductions allowable by section 1379(b)(3) (employer contributions to qualified pension, etc., plans), and

(6) a net operating loss deduction to the extent that the net operating losses carried to the taxable year are properly allocable to or chargeable against earned income. See section 1.1348–2(d)(2)(vi) of the regulations for more information on net operating loss deduction.

**Line 8—Tax preference offset.**—See section 1.1348–2(d)(3) of the regulations for detailed information concerning items of tax preference to be taken into account to determine the tax preference offset.

**Line 9—Earned taxable income.**—"Earned taxable income" means the excess of the portion of taxable income attributable to earned net income over the tax preference offset.

See section 1.1348–2(d)(4) of the regulations for illustrations showing computation of earned taxable income.

**NOTE: If short period return,** see section 1.1348–2(c) of the regulations.

☆GPO—1972—458-145 37-0746135

Form **4868**
Department of the Treasury
Internal Revenue Service

# Application for Automatic Extension of Time to File U.S. Individual Income Tax Return

**1972**

NOTE: Prepare this form in duplicate. File the original with the Internal Revenue Service Center where you are required to file your income tax return and pay the amount shown on line 6 below. Attach the duplicate to the face of your Form 1040.

| Please Print or Type | Name of taxpayer(s) | Your social security number |
|---|---|---|
| | Number and street or rural route | Wife's number, if joint return |
| | City or town, State and ZIP code | |

An automatic 2-month extension of time until June 15, 1973, is hereby requested in which to file Form 1040 for the calendar year 1972 (or if a fiscal year return until ....., 19....., for the taxable year beginning ....., 1972, and ending ....., 1973).

| | | |
|---|---|---|
| 1 Tentative tax (see Form 1040, line 22) | | |
| 2 Federal income tax withheld | | |
| 3 1972 Estimated tax payments (include 1971 overpayment allowed as a credit) | | |
| 4 Other payments (see Form 1040, line 71) | | |
| 5 Total (add lines 2, 3, and 4) | | |
| 6 BALANCE DUE (subtract line 5 from line 1). Pay in full with this application ▶ | | |

**Signature and Verification**

**If Prepared by Taxpayer.**—Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein are true and correct.

Your signature ..... Date .....

Wife (husband's) signature (if filing jointly, BOTH must sign even if only one had income) ..... Date .....

**If Prepared by Someone Other Than Taxpayer.**—Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein are true and correct, that I am authorized by the taxpayer to prepare this application, and that I am:

- ☐ A member in good standing of the bar of the highest court of (specify jurisdiction) .....
- ☐ A certified public accountant duly qualified to practice in (specify jurisdiction) .....
- ☐ A person enrolled to practice before the Internal Revenue Service.
- ☐ A duly authorized agent holding a power of attorney with respect to filing an extension of time. (The power of attorney need not be submitted unless requested.)
- ☐ A person standing in close personal or business relationship to the taxpayer who is unable to sign this application because of illness, absence, or other good cause. My relationship to the taxpayer and the reasons why the taxpayer is unable to sign this application are .....

Signature of preparer other than taxpayer ..... Date .....

*See instructions on reverse*

## Instructions

**A. Who may file.**—This application is to be used by an individual to request an automatic 2-month extension of time to file Form 1040. You may not request an automatic extension if you ask the Internal Revenue Service to compute your tax, you are under a court order to file your return by the original due date, or you previously received a 6 months extension while traveling abroad.

An extension will be granted upon the timely and proper filing of this form with payment of the required amount shown on line 6. You will be notified only if your application is denied.

Any further extension beyond 2 months automatically granted by the filing of Form 4868 must be applied for in writing and be specifically granted. The request for an additional extension must be addressed to the Internal Revenue Service Center where you will file Form 1040.

Except in undue hardship cases, no extension of time for filing an individual income tax return shall be granted until an individual has properly availed himself of the automatic extension provisions.

**B. When to file.**—File this application on or before April 15, 1973, or before the original due date of Form 1040, if you are filing a fiscal year return. However, if the due date for filing your return falls on a Saturday, Sunday, or legal holiday, substitute the next regular workday.

**C. How and where to file.**—Complete this form in duplicate. File the original with the Internal Revenue Service Center where you will file Form 1040 and pay the amount shown on line 6. Attach the duplicate to the face of Form 1040 when it is filed.

Form 1040 may be filed any time prior to the expiration of the 2-month period.

| If your legal residence or principal place of business is in this State | Use this mailing address |
|---|---|
| Delaware, District of Columbia, Maryland, Pennsylvania | Internal Revenue Service Center<br>11601 Roosevelt Boulevard<br>Philadelphia, Pa. 19155 |
| New Jersey | Internal Revenue Service Center<br>1040 Waverly Avenue<br>Holtsville, New York 11799 |
| Alabama, Florida, Georgia, Mississippi, South Carolina | Internal Revenue Service Center<br>4800 Buford Highway<br>Chamblee, Georgia 30006 |
| Michigan, Ohio | Internal Revenue Service Center<br>Cincinnati, Ohio 45298 |
| Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas | Internal Revenue Service Center<br>3651 S. Interregional Highway<br>Austin, Texas 78740 |
| Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming | Internal Revenue Service Center<br>1160 West 1200 South Street<br>Ogden, Utah 84405 |
| Illinois, Iowa, Missouri, Wisconsin | Internal Revenue Service Center<br>2306 E. Bannister Road<br>Kansas City, Mo. 64170 |
| Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont | Internal Revenue Service Center<br>310 Lowell Street<br>Andover, Mass. 01812 |
| Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia | Internal Revenue Service Center<br>3131 Democrat Road<br>Memphis, Tenn. 38110 |
| California, Hawaii | Internal Revenue Service Center<br>5045 East Butler Avenue<br>Fresno, California 93730 |

| If you are located in: | Use this address |
|---|---|
| Panama Canal Zone, American Samoa, Guam | Internal Revenue Service Center<br>11601 Roosevelt Boulevard<br>Philadelphia, Pa. 19155 |
| Puerto Rico (or if excluding income under section 933)<br>Virgin Islands: Non-permanent residents | Internal Revenue Service Center<br>11601 Roosevelt Boulevard<br>Philadelphia, Pa. 19155 |
| Virgin Islands: Permanent residents | Department of Finance, Tax Division<br>Charlotte Amalie, St. Thomas<br>Virgin Islands 00801 |

U.S. citizens with foreign addresses (except A.P.O. and F.P.O.) and those excluding income under sec. 911 or 931, should file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

**D. How to claim credit for payment made with this application on Form 1040.**—Show the amount paid (line 6) with this application on line 25, Form 1040.

If you and your wife (husband) filed a joint Form 4868 for 1972 but do not file a joint income tax return for the year, the total automatic extension tax payment may be claimed on your separate return or the separate return of your wife (husband), or divided in any agreed amounts. In either event, the social security number of both persons should be entered on the separate Form 1040 returns.

If you and your wife (husband) filed a separate Form 4868 for 1972 and you elect to file a joint income tax return for the year, enter on line 25, Form 1040, the sum of the amounts paid on the separate Forms 4868. Also enter the social security numbers of both persons in the spaces provided on Form 1040.

**E. Amount of interest.**—Any unpaid portion of the final tax will bear interest at the rate of 6 percent a year from the original due date of Form 1040 to the date of payment. Show the amount of interest in the bottom margin on page 1 of Form 1040 as "Interest" and increase line 28.

**F. Penalty for failure to pay tax.**—The extension of time to file Form 1040 automatically granted by this application does not extend the time for payment of tax.

The law imposes a penalty for the late payment of tax (other than estimated tax) of one-half percent per month or fractional part of a month, unless you can show reasonable cause for failure to pay on time.

However, it will be presumed that you have reasonable cause for the period covered by the automatic extension if the balance due on line 28, Form 1040, is:

1) not in excess of 10 percent of the amount shown as total tax on line 22, Form 1040, and

2) is paid with Form 1040.

*When you file Form 1040*, if the balance due is more than 10 percent of the total tax *OR* is not paid with the return, the penalty for failure to pay will apply to the total of the balance due from the original due date of Form 1040 to the date of payment, unless reasonable cause is established.

If you have reasonable cause, attach a statement to Form 1040 giving your reason(s).

If you cannot show reasonable cause, calculate the penalty on the total amount of income tax due on line 28, Form 1040, from the original due date of Form 1040 to the date of payment. Show the amount of penalty in the bottom margin on page 1 of Form 1040 as "Penalty—failure to pay tax" and increase line 28.

**G. Termination of extension.**—Internal Revenue may terminate the automatic extension at any time by mailing a notice of termination to the taxpayer(s) or to the person who requested the extension for the taxpayer(s). The notice shall be mailed at least 10 days prior to the termination date designated in the notice.

☆ U.S. GOVERNMENT PRINTING OFFICE: 1972—O-453-157 26-2403-697

Form **4874**
Department of the Treasury
Internal Revenue Service

# Credit for Wages Paid or Incurred in Work Incentive (WIN) Programs

▶ Attach to your tax return.

**1972**

For the calendar year 1972 or other taxable year beginning ....., 1972, and ending ....., 19.....

Name

Identifying number as shown on page 1 of your tax return

**Qualified Work Incentive Program Salaries and Wages**

1 Salaries and wages incurred or paid to employees under a work incentive program:

**Note:** *Include your share of salaries and wages paid or incurred, to each WIN employee, by a partnership, estate, trust, or small business corporation.*

| Name of employee | Social security number | Date employment began | Current year's salaries or wages |
|---|---|---|---|
| (a) | | | |
| (b) | | | |
| (c) | | | |
| (d) | | | |
| (e) | | | |
| (f) | | | |
| (g) | | | |

2 Total of lines 1(a) through 1(g) . . . . . .

3 Tentative credit (20% of line 2) . . . . . .

**Limitation**

4 (a) Individuals—Enter amount from line 18, page 1, Form 1040 . . . . .
(b) Estates and trusts—Enter amount from line 24 or 25, page 1, Form 1041 . . . . . .
(c) Corporations—Enter amount from line 5, Schedule J, Form 1120 . . .

5 Less: (a) Foreign tax credit . . . . . .
(b) Retirement income credit (individuals only) . . . . . .
(c) Investment credit . . . . . .
(d) Credit for contributions to candidates for public office (individuals only)

6 Total—Add lines 5(a), (b), (c), and (d) . . . . . .

7 Line 4 less line 6 . . . . . .

8 (a) Enter amount on line 7 or $25,000, whichever is lesser. (Married persons filing separately, controlled corporate groups, estates and trusts, see instruction 8.) . . . . . .

(b) If line 7 exceeds $25,000, enter 50% of the excess . . . . . .

9 Total—Add lines 8(a) and (b) . . . . . .

10 Allowable credit for the year—Enter amount from line 3 or line 9, whichever is lesser . . . . .

**Schedule A.—If any part of the above qualified work incentive program salaries and wages was paid or incurred by a partnership, estate, trust, or small business corporation, complete the following:**

| Name (Partnership, estate, trust, etc.) | Address | Amount |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

16—82004-1

## General Instructions

*(References are to the Internal Revenue Code unless otherwise specified)*

The Revenue Act of 1971 provides for a credit based on 20% of the salaries and wages paid or incurred in work incentive (WIN) programs. This credit is allowed and computed under sections 40, 50A and 50B.

**A. Who Must File.**—Any individual, estate, trust, or corporation claiming a tax credit for salaries and wages paid or incurred in a work incentive program must attach this form to its income tax return.

Small business corporations and partnerships are not required to file this form because the credit is claimed by the shareholders and partners.

Small business corporations and partnerships must attach a statement to their return showing the allocation of the work incentive program salaries and wages to the shareholders (partners). This statement must also show each WIN employee's name, social security number, date employment began and the qualified salaries and wages paid or incurred.

An estate or trust that apportions the salaries and wages between the estate or trust and the beneficiaries should, in addition to filing this form, attach a statement showing the allocation of the qualified salaries and wages (as shown in item 1 of this form) among the beneficiaries.

**B. Effective Date.**—The credit is allowed for taxable years beginning after 1971. Fiscal year taxpayers with a taxable year beginning in 1971 and ending in 1972 will not be eligible for the credit until the beginning of the new fiscal year in 1972.

**C. Qualified Salaries and Wages.**—Qualified salaries and wages are the salaries and wages of employees who are certified by the Secretary of Labor as (1) having been placed in employment under a work incentive (WIN) program established under section 432(b)(1) of the Social Security Act, and (2) not having displaced any individual from employment.

The salaries and wages must be for services rendered by such employees during the first 12 months of employment (whether or not such 12 months are consecutive).

Salaries and wages incurred or paid to WIN employees are the amounts that are deductible as a business expense for the taxable year.

Wages paid WIN employees must be comparable to wages paid non-WIN employees performing comparable service.

The term "wages" means only cash remuneration (including amounts deducted and withheld).

**D. Limitations.**—

(1) The salaries and wages must be incurred in a trade or business;

(2) The credit cannot be claimed on salaries and wages for which the employer is reimbursed;

(3) The WIN employee must work in the United States;

(4) No salaries or wages may be taken into account after the end of the 24-month period beginning with the date of initial employment of the WIN employee.

The initial date of employment is the date the WIN employee began work whether or not the WIN employee began work before the effective date of the statute.

(5) The WIN employee cannot be closely related to the employer as determined under section 152(a)(1) through (8), or a dependent of the employer as determined under section 152(a)(9).

If the employer is a corporation the WIN employee cannot be closely related to, or a dependent of, any individual who owns, directly or indirectly, more than 50% in value of the outstanding stock of the corporation as determined under section 267(c).

If the employer is an estate or trust, the WIN employee cannot be a grantor, beneficiary, or fiduciary of the estate or trust, or closely related to, or a dependent of, such grantor, beneficiary, or fiduciary.

**E. Early Termination of Employment.**—If a WIN employee is dismissed before the end of the first 12 months of employment (whether or not such 12 months are consecutive) or during the following 12 calendar months, the employer must repay any tax credit previously taken on the salaries and wages paid or incurred to that employee. The recaptured credit will be added to the tax liability for the year the employee is dismissed.

This recapture provision does not apply to an employee who (1) voluntarily quits work, (2) becomes disabled and cannot return to work within the first 12 months of employment (whether or not such 12 months are consecutive) or during the following 12 calendar months, or (3) was dismissed due to misconduct as determined under the applicable State unemployment compensation law.

U.S. GOVERNMENT PRINTING OFFICE: 1972—O-452-277

## Specific Instructions

**Line 1.**—Enter the amount of qualified salary or wages paid or incurred to each employee who has been certified by the Secretary of Labor as having been placed in employment under a work incentive program and not having displaced any individual from employment.

**Estates and Trusts.**—In the case of an estate or trust the amount of work incentive program salaries and wages is apportioned between the estate or trust and the beneficiaries on the basis of the income of the estate or trust allocable to each.

**Small Business Corporations and Partnerships.**—In the case of a small business corporation or partnership the work incentive program salaries and wages are prorated among the shareholders or partners.

A small business corporation must prorate the qualified salaries and wages among those persons who are shareholders on the last day of the corporation's taxable year.

**Line 8. Limitation.**—If the tax liability (line 7) is $25,000 or less, the credit may not exceed the amount of the tax liability

If the tax liability exceeds $25,000, the credit may not exceed $25,000 plus 50% of the excess.

If a husband and wife file separate returns and both are entitled to the work incentive credit, compute the limitation by substituting $12,500 for the $25,000 shown in lines 8(a) and (b).

Controlled corporate groups (see section 1563(a)) must apportion the $25,000 among all component members.

For an estate or trust, the $25,000 must be reduced to (a) $25,000 multiplied by (b) the qualified salaries and wages apportioned to the estate or trust, divided by (c) the aggregate qualified salaries and wages apportioned among the estate or trust and its beneficiaries.

**Line 10.**—Taxpayers filing Forms 1040, 1041, 1120, 1120F, 1120L, 1120M, 990-C, and 990-T enter the credit from line 10 on the appropriate line of their 1972 return.

**Unused Credit.**—If the credit for the tax year is more than the allowable amount, the unused portion may be carried back three years (but not to years beginning before 1972) and then forward seven years from the year the unused credit originated.

16—82004-1

Form **4875**

Department of the Treasury
Internal Revenue Service

# Presidential Election Campaign Fund Statement

► Attach to Form 1040 or Form 1040A only if you are participating.

**1972**

Name(s) as shown on your return

Your social security number

This form may be used to designate that $1 of your income tax be paid over to the 1976 Presidential Election Campaign Fund. Your wife (husband) may designate an additional $1 if you are filing a joint return. Participation will not result in any cost to you, but you may not participate unless the amount on line 21 of Form 1040A or line 20 of Form 1040 is at least as great as the $1 (or $2) designated.

If you wish $1 to be paid over to the candidates of a specific political party, check the first box and fill in the name of the political party. If you wish $1 to be paid over to a non-partisan general account for all eligible candidates, check the second box.

| Your choice | Wife's (husband's) choice |
|---|---|
| ☐ ..... Party (Do NOT specify name of any particular candidate) | ☐ ..... Party (Do NOT specify name of any particular candidate) |
| OR | OR |
| ☐ Non-Partisan General Account | ☐ Non-Partisan General Account |
| ► Your signature ..... | ► Wife's (husband's) signature (if filing jointly and both are participating) ..... |
| ► Date ..... | ► Date ..... |

76—62030-1

## Presidential Election Campaign Fund Statement

**1. Who May File.**—Every individual (other than a nonresident alien) may participate in the Presidential Election Campaign Fund if line 21 of Form 1040A, or line 20 of Form 1040 shows a tax liability of $1.00 or more ($2.00 or more in the case of a joint return by husband and wife and both choose to participate). The purpose of this fund is to help pay campaign expenses in the 1976 Presidential Election Campaign.

Completion of this form will not change any of the figures on your tax return. In other words the tax due IRS, or, if applicable, the tax refund IRS owes you, will not be changed.

**2. Participation is Optional.**—If you do not wish to participate in the Presidential Election Campaign Fund, do not file this form.

**3. If You Participate.**—$1.00 ($2.00 if a joint return and both husband and wife choose to participate) will be paid over to the Presidential Election Campaign Fund for the account of a political party's candidate for President and Vice President of the United States. If you don't want to choose a specific political party, you can designate the placement of your money in a non-partisan general account for all eligible candidates for election to the offices of President and Vice President of the United States.

**4. How to File.**—If you participate, you must file this form with your original income tax return. It may not be filed separately, or with an amended return.

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16—62030-1

# Section 10

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